

**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, 2020

(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, 2020, 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, 2020 (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, 2020, 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, 2020, and our report thereon, dated October 30, 2020, 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 February 9, 2021, 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  
February 9, 2021

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
<b>State/School Group:</b>				
<b>Special Funding Situation - Subtotal</b>	\$ -	\$ 74,432,313	\$ 74,432,313	10.444726%
<b>Employer - State of Kansas</b>				
S175 Kansas Housing Resource Corporation	\$ 395,874	\$ -	\$ 395,874	0.055551%
S176 Kansas Development Finance Authority	110,276	-	110,276	0.015474
S246 Fort Hays State University	924,746	-	924,746	0.129765
S276 Dept of Transportation	14,232,966	-	14,232,966	1.997243
S367 Kansas State University	6,451,580	-	6,451,580	0.905319
S379 Emporia State University	893,120	-	893,120	0.125327
S385 Pittsburg State University	1,234,737	-	1,234,737	0.173265
S450 Kansas Lottery	677,705	-	677,705	0.095099
S561 Kansas Board of Regents	59,608	-	59,608	0.008365
S682 Staff Benefits University of Kansas	4,250,804	-	4,250,804	0.596495
S683 University of Kansas Medical Center	1,859,434	-	1,859,434	0.260925
S715 Wichita State University	1,749,295	-	1,749,295	0.245470
Other state agencies (less KPERS)	113,356,986	-	113,356,986	15.906833
<b>State Subtotal</b>	<b>\$ 146,197,131</b>	<b>\$ -</b>	<b>\$ 146,197,131</b>	<b>20.515131%</b>
<b>Employer - Others</b>				
4930 North Central Kansas Technical College	\$ 8,590	\$ -	\$ 8,590	0.001205%
4931 North West Kansas Technical College	4,923	-	4,923	0.000691
5045 Allen County Community College	5,507	-	5,507	0.000773
5046 Coffeyville Community College	142	-	142	0.00002
5047 Garden City Community College	10,534	-	10,534	0.001478
5048 Hutchinson Community College	68,518	-	68,518	0.009615
5049 Kansas City Kansas Community College	157,689	-	157,689	0.022128
5050 Neosho County Community College	13,988	-	13,988	0.001963
5107 Cowley County Community College	22,648	-	22,648	0.003178
5108 Barton County Community College	21,644	-	21,644	0.003037
5109 Butler County Community College	42,479	-	42,479	0.005961
5110 Colby Community College	15,539	-	15,539	0.002181
5111 Independence Community College	33,455	-	33,455	0.004695
5112 Labette Community College	5,318	-	5,318	0.000746
5113 Pratt Community College	12,882	-	12,882	0.001808
5177 Cloud County Community College	32,074	-	32,074	0.004501
5178 Dodge City Community College	36,626	-	36,626	0.00514
5179 Fort Scott Community College	23,173	-	23,173	0.003252
5180 Highland Community College	3,329	-	3,329	0.000467
5404 Seward County Community College	6,714	-	6,714	0.000942
5406 Johnson County Community College	30,335	-	30,335	0.004257
5596 NW Kansas Education Service Center	85,198	-	85,198	0.011955
5600 SC Kansas Special Education Coop	67,133	-	67,133	0.00942
5604 ANW Special Education Coop	51,019	-	51,019	0.007159
5608 Tri County Special Education Coop	29,130	-	29,130	0.004088
5609 Keystone Learning Services	71,823	-	71,823	0.010079
5612 SE Kansas Education Service Center	98,227	-	98,227	0.013784
5624 Reno County Education Coop	30,939	-	30,939	0.004342
5626 High Plains Educational Coop	29,592	-	29,592	0.004153
5634 SW Kansas Coop District 613	110,824	-	110,824	0.015551
5638 East Central Kansas Coop in Education	31,662	-	31,662	0.004443
5655 Brown Co Kansas Special Educ Coop	-	-	-	-
5657 Doniphan County Education Coop	1,316	-	1,316	0.000185

**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, 2020

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
5671 Marion County Special Education Coop	\$ 23,557	\$ -	\$ 23,557	0.003306%
5682 Sedgwick Co Area Educ Serv Coop 618	134,352	-	134,352	0.018853
5688 Sumner County Education Services	4,914	-	4,914	0.000690
9034 Three Lakes Educational Cooperative	74,640	-	74,640	0.010474
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	11,788	-	11,788	0.001654
9047 SW Plains Regional Service Center	20,067	-	20,067	0.002816
9053 SW Kansas Educational Consortium	-	-	-	0.000000
9055 South Central Kansas Education Service	67,277	-	67,277	0.009441
9056 Smoky Hill Education Service Center	7,254	-	7,254	0.001018
9273 Nc Kansas Sp Ed Coop Interlocal 636	2,208	-	2,208	0.000310
9274 Southeast Kansas Interlocal 637	38,459	-	38,459	0.005397
9303 Wsu Campus of Applied Sciences and Technology	3,683	-	3,683	0.000517
9304 Manhattan Area Technical College	-	-	-	0.000000
9305 Flint Hills Technical College	26,980	-	26,980	0.003786
9395 Salina Area Technical College	-	-	-	0.000000
9487 Western Kansas Com College Virtual Ed Consortium	11,436	-	11,436	0.001605
9507 Butler Co Special Education Interlocal # 638	64,967	-	64,967	0.009117
4828 USD 202 Turner	4,228,066	-	4,228,066	0.593304
4829 USD 203 Piper	1,915,578	-	1,915,578	0.268804
4871 USD 205 Bluestem	501,651	-	501,651	0.070394
4882 USD 204 Bonner Springs	2,810,002	-	2,810,002	0.394314
4912 USD 206 Remington-Whitewater	525,084	-	525,084	0.073682
4977 USD 209 Moscow	225,733	-	225,733	0.031676
4978 USD 233 Olathe	32,673,010	-	32,673,010	4.584845
4979 USD 242 Weskan	120,180	-	120,180	0.016864
4980 USD 250 Pittsburg	2,563,397	-	2,563,397	0.359709
4981 USD 253 Emporia	5,466,743	-	5,466,743	0.767122
4982 USD 259 Wichita	53,292,998	-	53,292,998	7.478348
4983 USD 260 Derby	6,692,117	-	6,692,117	0.939072
4984 USD 262 Valley Center	2,293,823	-	2,293,823	0.321881
4985 USD 265 Goddard	4,632,329	-	4,632,329	0.650032
4986 USD 266 Maize	5,178,339	-	5,178,339	0.726651
4987 USD 268 Cheney	692,004	-	692,004	0.097106
4988 USD 290 Ottawa	2,567,941	-	2,567,941	0.360347
4990 USD 314 Brewster	162,177	-	162,177	0.022758
4991 USD 348 Baldwin City	1,126,555	-	1,126,555	0.158084
4992 USD 349 Stafford	276,444	-	276,444	0.038792
4993 USD 352 Goodland	870,239	-	870,239	0.122116
4994 USD 359 Argonia Public Schools	204,167	-	204,167	0.028650
4995 USD 363 Holcomb	840,544	-	840,544	0.117949
4996 USD 371 Montezuma	267,922	-	267,922	0.037596
4997 USD 373 Newton	3,901,254	-	3,901,254	0.547444
4998 USD 376 Sterling	471,554	-	471,554	0.066171
4999 USD 383 Manhattan	7,341,180	-	7,341,180	1.030152
5000 USD 385 Andover	4,132,138	-	4,132,138	0.579843
5001 USD 386 Madison-Virgil	271,606	-	271,606	0.038113
5002 USD 390 Hamilton	103,877	-	103,877	0.014577
5004 USD 394 Rose Hill	1,320,526	-	1,320,526	0.185303
5005 USD 396 Douglass Public Schools	652,275	-	652,275	0.091531
5006 USD 398 Peabody-Burns	256,126	-	256,126	0.035941
5007 USD 399 Paradise	156,494	-	156,494	0.021960
5008 USD 404 Riverton	731,038	-	731,038	0.102583
5010 USD 409 Atchison Public Schools	1,876,557	-	1,876,557	0.263328
5011 USD 420 Osage City	595,267	-	595,267	0.083531
5012 USD 421 Lyndon	377,694	-	377,694	0.053000

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5013 USD 443 Dodge City	\$ 7,273,752	\$ -	\$ 7,273,752	1.020690%
5014 USD 446 Independence	1,684,928	-	1,684,928	0.236438
5015 USD 448 Inman	426,909	-	426,909	0.059906
5016 USD 449 Easton	578,462	-	578,462	0.081173
5017 USD 453 Leavenworth	3,775,591	-	3,775,591	0.529810
5018 USD 456 Marais Des Cygnes Valley	273,572	-	273,572	0.038389
5019 USD 470 Arkansas City	2,762,146	-	2,762,146	0.387599
5020 USD 475 Geary Co	7,907,556	-	7,907,556	1.109629
5021 USD 477 Ingalls	267,159	-	267,159	0.037489
5022 USD 480 Liberal	4,941,168	-	4,941,168	0.693370
5024 USD 215 Lakin	668,358	-	668,358	0.093787
5025 USD 234 Fort Scott	1,864,244	-	1,864,244	0.261600
5026 USD 251 North Lyon	408,455	-	408,455	0.057317
5027 USD 261 Haysville	6,181,190	-	6,181,190	0.867376
5028 USD 267 Renwick	1,398,579	-	1,398,579	0.196256
5029 USD 288 Central Heights	545,588	-	545,588	0.076560
5031 USD 305 Salina	9,613,989	-	9,613,989	1.349084
5032 USD 361 Anthony-Harper	809,978	-	809,978	0.113660
5033 USD 378 Riley Co	613,380	-	613,380	0.086073
5034 USD 403 Otis-Bison	266,622	-	266,622	0.037414
5035 USD 413 Chanute	1,449,925	-	1,449,925	0.203461
5036 USD 415 Hiawatha	841,586	-	841,586	0.118096
5037 USD 418 McPherson	3,059,453	-	3,059,453	0.429318
5038 USD 422 Kiowa County	358,644	-	358,644	0.050327
5039 USD 439 Sedgwick Public Schools	463,970	-	463,970	0.065107
5040 USD 445 Coffeyville	1,459,665	-	1,459,665	0.204828
5041 USD 457 Garden City	7,458,817	-	7,458,817	1.046660
5042 USD 458 Basehor-Linwood	2,345,628	-	2,345,628	0.329151
5043 USD 465 Winfield	3,300,215	-	3,300,215	0.463103
5056 USD 223 Barnes	353,065	-	353,065	0.049544
5057 USD 258 Humboldt	618,530	-	618,530	0.086795
5058 USD 273 Beloit	1,368,489	-	1,368,489	0.192033
5059 USD 284 Chase County	368,818	-	368,818	0.051754
5060 USD 285 Cedar Vale	181,830	-	181,830	0.025515
5061 USD 286 Chautauqua County	345,620	-	345,620	0.048499
5062 USD 287 West Franklin	653,961	-	653,961	0.091767
5063 USD 327 Ellsworth	556,593	-	556,593	0.078104
5064 USD 338 Valley Falls	342,099	-	342,099	0.048005
5065 USD 342 McLouth	413,063	-	413,063	0.057963
5066 USD 380 Vermillion	502,721	-	502,721	0.070544
5067 USD 389 Eureka	752,012	-	752,012	0.105526
5068 USD 417 Council Grove	682,206	-	682,206	0.095731
5069 USD 440 Halstead	676,732	-	676,732	0.094963
5070 USD 464 Tonganoxie	1,686,386	-	1,686,386	0.236642
5072 USD 482 Dighton	229,954	-	229,954	0.032268
5073 USD 487 Herington	420,301	-	420,301	0.058979
5076 USD 217 Rolla	178,690	-	178,690	0.025075
5077 USD 218 Elkhart	476,915	-	476,915	0.066923
5078 USD 226 Meade	417,404	-	417,404	0.058572
5079 USD 235 Uniontown	449,882	-	449,882	0.063130
5080 USD 252 Southern Lyon County	549,527	-	549,527	0.077112
5081 USD 254 Barber County North	470,000	-	470,000	0.065953
5082 USD 269 Palco	120,396	-	120,396	0.016895

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5083 USD 270 Plainville	\$ 339,735	\$ -	\$ 339,735	0.047673%
5087 USD 281 Hill City	368,175	-	368,175	0.051664
5088 USD 289 Wellsville	687,758	-	687,758	0.09651
5089 USD 298 Lincoln	347,125	-	347,125	0.04871
5090 USD 303 Ness City	274,002	-	274,002	0.038449
5092 USD 321 Kaw Valley	1,363,396	-	1,363,396	0.191319
5093 USD 322 Onaga-Havensville-Wheaton	314,613	-	314,613	0.044148
5095 USD 329 Mill Creek Valley	472,774	-	472,774	0.066342
5096 USD 346 Jayhawk	567,842	-	567,842	0.079683
5098 USD 360 Caldwell	297,510	-	297,510	0.041748
5099 USD 365 Garnett	968,160	-	968,160	0.135857
5100 USD 367 Osawatomie	1,117,367	-	1,117,367	0.156795
5101 USD 372 Silver Lake	740,059	-	740,059	0.103849
5102 USD 379 Clay Center	1,545,690	-	1,545,690	0.216899
5103 USD 382 Pratt	921,835	-	921,835	0.129357
5104 USD 419 Canton-Galva	300,857	-	300,857	0.042218
5105 USD 459 Bucklin	239,615	-	239,615	0.033624
5106 USD 483 Kismet-Plains	765,511	-	765,511	0.10742
5116 USD 210 Hugoton	877,855	-	877,855	0.123185
5117 USD 212 Northern Valley	179,567	-	179,567	0.025198
5118 USD 214 Ulysses	1,356,978	-	1,356,978	0.190418
5119 USD 219 Minneola	293,165	-	293,165	0.041138
5120 USD 231 Gardner Edgerton	6,640,817	-	6,640,817	0.931874
5122 USD 255 South Barber County	256,651	-	256,651	0.036015
5123 USD 256 Marmaton Valley	257,283	-	257,283	0.036103
5125 USD 320 Wamego	1,787,227	-	1,787,227	0.250793
5127 USD 332 Cunningham	208,099	-	208,099	0.029202
5128 USD 335 North Jackson	352,642	-	352,642	0.049485
5129 USD 337 Royal Valley	836,842	-	836,842	0.11743
5130 USD 343 Perry	673,996	-	673,996	0.094579
5131 USD 364 Marysville	916,673	-	916,673	0.128632
5132 USD 368 Paola	3,470,609	-	3,470,609	0.487014
5133 USD 381 Spearville-Windthors	300,645	-	300,645	0.042188
5134 USD 393 Solomon	309,596	-	309,596	0.043444
5135 USD 402 Augusta	1,647,199	-	1,647,199	0.231143
5137 USD 432 Victoria	251,537	-	251,537	0.035297
5138 USD 454 Burlingame Public Schools	260,640	-	260,640	0.036574
5140 USD 463 Udall	326,218	-	326,218	0.045777
5141 USD 467 Wichita County Schools	412,710	-	412,710	0.057914
5142 USD 474 Haviland	103,293	-	103,293	0.014495
5143 USD 211 Norton	661,303	-	661,303	0.092797
5144 USD 216 Deerfield	272,348	-	272,348	0.038217
5145 USD 227 Jetmore	282,822	-	282,822	0.039687
5147 USD 232 De Soto	6,347,531	-	6,347,531	0.890718
5148 USD 239 North Ottawa County	622,428	-	622,428	0.087342
5149 USD 244 Burlington	1,291,447	-	1,291,447	0.181222
5150 USD 257 Iola	1,077,531	-	1,077,531	0.151205
5151 USD 274 Oakley	376,257	-	376,257	0.052798
5152 USD 282 West Elk	674,901	-	674,901	0.094706
5153 USD 283 Elk Valley	146,116	-	146,116	0.020504
5154 USD 299 Sylvan Grove	234,556	-	234,556	0.032914
5155 USD 311 Pretty Prairie	286,194	-	286,194	0.040160
5156 USD 315 Colby	769,631	-	769,631	0.107999
5157 USD 326 Logan	164,566	-	164,566	0.023093



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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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5158 USD 331 Kingman-Norwich	\$ 823,639	\$ -	\$ 823,639	0.1155770%
5159 USD 333 Concordia	1,436,203	-	1,436,203	0.201535
5160 USD 347 Kinsley-Offerle	307,954	-	307,954	0.043214
5161 USD 356 Conway Springs	446,975	-	446,975	0.062722
5162 USD 377 Atchison Co Community	449,012	-	449,012	0.063008
5163 USD 395 LaCrosse	314,074	-	314,074	0.044072
5164 USD 412 Hoxie Community Schools	378,574	-	378,574	0.053123
5166 USD 429 Troy	264,567	-	264,567	0.037125
5167 USD 430 South Brown County	633,937	-	633,937	0.088957
5168 USD 431 Hoisington	673,880	-	673,880	0.094562
5171 USD 444 Little River	290,349	-	290,349	0.040743
5172 USD 447 Cherryvale	780,787	-	780,787	0.109564
5173 USD 452 Stanton Co	437,077	-	437,077	0.061333
5174 USD 460 Hesston	666,460	-	666,460	0.093521
5175 USD 462 Central	321,737	-	321,737	0.045148
5176 USD 469 Lansing	2,567,588	-	2,567,588	0.360297
5185 USD 229 Blue Valley	23,087,976	-	23,087,976	3.239824
5186 USD 237 Smith Center	429,128	-	429,128	0.060217
5187 USD 240 Twin Valley	547,078	-	547,078	0.076769
5188 USD 271 Stockton	310,583	-	310,583	0.043583
5189 USD 291 Grinnell	104,234	-	104,234	0.014627
5190 USD 297 St Francis Schools	326,603	-	326,603	0.045831
5191 USD 309 Nickerson	1,072,505	-	1,072,505	0.150499
5192 USD 310 Fairfield	359,967	-	359,967	0.050512
5193 USD 313 Buhler	1,780,514	-	1,780,514	0.249851
5195 USD 323 Rock Creek	772,310	-	772,310	0.108375
5196 USD 341 Oskaloosa	592,698	-	592,698	0.083170
5197 USD 351 Macksville	308,201	-	308,201	0.043248
5198 USD 353 Wellington	1,529,227	-	1,529,227	0.214589
5199 USD 355 Ellinwood	453,970	-	453,970	0.063703
5200 USD 362 Prairie View	1,096,321	-	1,096,321	0.153841
5201 USD 369 Burrton	239,196	-	239,196	0.033565
5202 USD 392 Osborne County	285,399	-	285,399	0.040049
5203 USD 400 Smoky Valley	799,143	-	799,143	0.11214
5204 USD 405 Lyons	1,171,279	-	1,171,279	0.16436
5205 USD 408 Marion	508,692	-	508,692	0.071382
5206 USD 410 Durham Hillsboro Lehigh	563,888	-	563,888	0.079128
5207 USD 416 Louisburg	1,186,270	-	1,186,270	0.166464
5208 USD 423 Moundridge	389,776	-	389,776	0.054695
5210 USD 428 Great Bend	3,691,530	-	3,691,530	0.518015
5212 USD 434 Santa Fe Trail	886,526	-	886,526	0.124402
5213 USD 436 Caney Valley	729,212	-	729,212	0.102327
5214 USD 450 Shawnee Heights	3,566,237	-	3,566,237	0.500433
5215 USD 466 Scott Co	881,443	-	881,443	0.123689
5216 USD 473 Chapman	944,989	-	944,989	0.132606
5217 USD 476 Copeland	138,398	-	138,398	0.019421
5218 USD 481 Rural Vista	327,922	-	327,922	0.046016
5219 USD 241 Wallace County Schools	229,043	-	229,043	0.03214
5220 USD 243 Lebo-Waverly	479,492	-	479,492	0.067285
5222 USD 307 Ell-Saline	410,064	-	410,064	0.057542
5223 USD 339 Jefferson County North	426,034	-	426,034	0.059783
5226 USD 272 Waconda	257,039	-	257,039	0.036069
5227 USD 275 Triplains	84,254	-	84,254	0.011823
5228 USD 292 Wheatland	175,828	-	175,828	0.024673

**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, 2020

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5229 USD 294 Oberlin	\$ 365,419	\$ -	\$ 365,419	0.051277 %
5230 USD 312 Haven	729,131	-	729,131	0.102315
5231 USD 336 Holton	1,623,063	-	1,623,063	0.227757
5233 USD 437 Auburn-Washburn	6,057,467	-	6,057,467	0.850015
5235 USD 479 Crest	244,024	-	244,024	0.034243
5236 USD 330 Mission Valley	558,749	-	558,749	0.078407
5237 USD 334 Southern Cloud County	248,332	-	248,332	0.034847
5238 USD 387 Altoona-Midway	246,673	-	246,673	0.034614
5239 USD 401 Chase Raymond	181,657	-	181,657	0.025491
5240 USD 494 Syracuse	457,609	-	457,609	0.064214
5241 USD 300 Commanche County	265,110	-	265,110	0.037202
5250 USD 306 SE of Saline	641,504	-	641,504	0.090019
5251 USD 384 Blue Valley	220,596	-	220,596	0.030955
5267 USD 397 Centre	254,864	-	254,864	0.035764
5268 USD 220 Ashland	250,475	-	250,475	0.035148
5270 USD 224 Clifton-Clyde	349,886	-	349,886	0.049098
5271 USD 225 Fowler	156,200	-	156,200	0.021919
5272 USD 230 Spring Hill	3,623,727	-	3,623,727	0.5085
5274 USD 249 Frontenac	807,943	-	807,943	0.113375
5275 USD 263 Mulvane	1,853,575	-	1,853,575	0.260103
5276 USD 264 Clearwater	942,464	-	942,464	0.132251
5278 USD 293 Quinter	284,578	-	284,578	0.039933
5280 USD 308 Hutchinson	5,130,966	-	5,130,966	0.720004
5281 USD 316 Golden Plains	236,757	-	236,757	0.033223
5283 USD 325 Phillipsburg	513,558	-	513,558	0.072065
5284 USD 340 Jefferson West	652,503	-	652,503	0.091563
5285 USD 344 Pleasanton	385,543	-	385,543	0.054101
5286 USD 350 St John-Hudson	350,557	-	350,557	0.049192
5287 USD 357 Belle Plaine	598,359	-	598,359	0.083965
5288 USD 358 Oxford	336,189	-	336,189	0.047176
5289 USD 366 Woodson	505,674	-	505,674	0.070959
5291 USD 374 Sublette	593,332	-	593,332	0.083259
5292 USD 375 Circle	1,580,915	-	1,580,915	0.221842
5293 USD 388 Ellis	391,355	-	391,355	0.054917
5294 USD 407 Russell County	870,213	-	870,213	0.122113
5295 USD 411 Goessel	271,426	-	271,426	0.038088
5296 USD 435 Abilene	1,247,870	-	1,247,870	0.175108
5297 USD 461 Neodesha	686,931	-	686,931	0.096394
5298 USD 468 Healy	86,133	-	86,133	0.012087
5299 USD 471 Dexter	202,228	-	202,228	0.028378
5300 USD 484 Fredonia	638,036	-	638,036	0.089532
5302 USD 489 Hays	3,252,682	-	3,252,682	0.456433
5303 USD 490 El Dorado	1,731,879	-	1,731,879	0.243026
5304 USD 491 Eudora	1,421,617	-	1,421,617	0.199489
5305 USD 492 Flinthills	296,763	-	296,763	0.041643
5306 USD 495 Fort Larned	1,168,260	-	1,168,260	0.163936
5307 USD 496 Pawnee Heights	186,317	-	186,317	0.026145
5308 USD 497 Lawrence	11,105,138	-	11,105,138	1.55833
5309 USD 499 Galena	761,732	-	761,732	0.10689
5310 USD 502 Lewis	113,858	-	113,858	0.015977
5312 USD 345 Seaman	4,063,644	-	4,063,644	0.570231
5313 USD 438 Skyline	363,419	-	363,419	0.050997
5314 USD 501 Topeka Public Schools	16,132,414	-	16,132,414	2.263783
5316 USD 208 Trego County	407,960	-	407,960	0.057247

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5317 USD 246 Arma	\$ 492,030	\$ -	\$ 492,030	0.069044%
5318 USD 247 Cherokee	547,652	-	547,652	0.076849
5319 USD 248 Girard	803,332	-	803,332	0.112728
5320 USD 426 Pike Valley	214,330	-	214,330	0.030076
5321 USD 498 Valley Heights	460,439	-	460,439	0.064611
5322 USD 504 Oswego	504,465	-	504,465	0.070789
5324 USD 500 Kansas City	23,528,939	-	23,528,939	3.301702
5329 USD 245 Leroy-Gridley	221,967	-	221,967	0.031148
5330 USD 493 Columbus	941,358	-	941,358	0.132096
5331 USD 503 Parsons	1,138,103	-	1,138,103	0.159704
5332 USD 506 Labette County	1,363,698	-	1,363,698	0.191361
5333 USD 505 Chetopa	428,852	-	428,852	0.060179
5337 USD 207 Fort Leavenworth	1,845,563	-	1,845,563	0.258979
5366 USD 508 Baxter Springs	895,416	-	895,416	0.125649
5367 USD 507 Satanta	343,029	-	343,029	0.048136
5368 USD 101 Erie-St Paul	446,434	-	446,434	0.062646
5405 USD 511 Attica	200,490	-	200,490	0.028134
5409 USD 200 Greeley Co	257,222	-	257,222	0.036095
5410 USD 509 South Haven	218,487	-	218,487	0.030659
5430 USD 512 Shawnee Mission	26,154,240	-	26,154,240	3.670098
5436 USD 102 Cimarron-Ensign	682,467	-	682,467	0.095767
5590 USD 103 Cheylin	143,761	-	143,761	0.020173
5696 Kansas State H S Activities Assoc	249,157	-	249,157	0.034963
9291 USD 105 Rawlins County	351,175	-	351,175	0.049279
9302 USD 106 Western Plains	156,832	-	156,832	0.022007
9332 USD 107 Rock Hills	306,011	-	306,011	0.042941
9333 USD 108 Washington County	339,156	-	339,156	0.047592
9335 USD 109 Republic County	447,810	-	447,810	0.062839
9389 USD 110 Thunder Ridge	268,841	-	268,841	0.037725
9410 USD 111 Doniphan West	356,358	-	356,358	0.050006
9444 USD 114 Riverside	560,872	-	560,872	0.078704
9445 USD 112 Central Plains	519,678	-	519,678	0.072924
9446 USD 113 Prairie Hills	991,626	-	991,626	0.13915
9461 USD 115 Nemaha Central Schools	694,537	-	694,537	0.097461
<b>Other Employers Subtotal</b>	<b>\$ 492,001,184</b>	<b>\$ -</b>	<b>\$ 492,001,184</b>	<b>69.040140 %</b>
<b>Special Funding Situation - State of Kansas Subtotal</b>	<b>\$ -</b>	<b>\$ 74,432,313</b>	<b>\$ 74,432,313</b>	<b>10.444726 %</b>
<b>State Subtotal</b>	<b>\$ 146,197,131</b>	<b>\$ -</b>	<b>\$ 146,197,131</b>	<b>20.515134 %</b>
<b>Total State/School</b>	<b>\$ 638,198,315</b>	<b>\$ 74,432,313</b>	<b>\$ 712,630,628</b>	<b>100.000000 %</b>
<b>Local Group:</b>				
2 Allen County	\$ 378,809	\$ -	\$ 378,809	0.229260%
3 Anderson County	297,212	-	297,212	0.179877
4 Atchison County	433,040	-	433,040	0.262081
5 Barber County	204,444	-	204,444	0.123732
6 Barton County	727,349	-	727,349	0.440201
7 Bourbon County	296,847	-	296,847	0.179656
8 Brown County	263,703	-	263,703	0.159596
9 Butler County	1,488,116	-	1,488,116	0.900627
10 Chase County	204,860	-	204,860	0.123984
11 Chautauqua County	143,277	-	143,277	0.086713
12 Cherokee County	346,041	-	346,041	0.209428

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
13 Cheyenne County	\$ 153,634	\$ -	\$ 153,634	0.092981%
14 Clay County	359,411	-	359,411	0.217520
15 Cloud County	359,098	-	359,098	0.217331
16 Coffey County	639,796	-	639,796	0.387213
17 Comanche County	117,752	-	117,752	0.071265
18 Cowley County	456,576	-	456,576	0.276326
19 Crawford County	1,221,398	-	1,221,398	0.739206
20 Dickinson County	459,133	-	459,133	0.277873
21 Doniphan County	229,835	-	229,835	0.139099
22 Douglas County	1,800,261	-	1,800,261	1.089541
23 Edwards County	146,787	-	146,787	0.088837
24 Elk County	148,513	-	148,513	0.089882
25 Ellis County	538,634	-	538,634	0.325988
26 Ellsworth County	238,376	-	238,376	0.144268
27 Finney County	1,303,515	-	1,303,515	0.788904
28 Ford County	715,788	-	715,788	0.433204
29 Franklin County	601,191	-	601,191	0.363849
30 Geary County	882,317	-	882,317	0.533990
31 Gove County	162,739	-	162,739	0.098492
32 Graham County	185,395	-	185,395	0.112203
33 Gray County	175,319	-	175,319	0.106105
34 Greenwood County	209,285	-	209,285	0.126662
35 Hamilton County	147,503	-	147,503	0.089271
36 Harper County	317,029	-	317,029	0.191870
37 Harvey County	571,710	-	571,710	0.346006
38 Jackson County	435,980	-	435,980	0.263861
39 Jefferson County	496,030	-	496,030	0.300204
40 Jewell County	230,265	-	230,265	0.139359
41 Johnson County	13,333,036	-	13,333,036	8.069323
42 Kearny County	193,276	-	193,276	0.116973
43 Kingman County	242,506	-	242,506	0.146768
44 Kiowa County	221,254	-	221,254	0.133906
45 Labette County	311,372	-	311,372	0.188446
46 Lane County	141,837	-	141,837	0.085842
47 Leavenworth County	1,080,461	-	1,080,461	0.653909
48 Lincoln County	194,796	-	194,796	0.117893
49 Linn County	422,500	-	422,500	0.255702
50 Logan County	106,335	-	106,335	0.064355
51 Lyon County	905,425	-	905,425	0.547975
52 McPherson County	716,469	-	716,469	0.433616
53 Marion County	384,240	-	384,240	0.232547
54 Marshall County	321,564	-	321,564	0.194615
55 Meade County	263,174	-	263,174	0.159276
56 Miami County	656,962	-	656,962	0.397602
57 Mitchell County	335,821	-	335,821	0.203243
58 Montgomery County	660,698	-	660,698	0.399863
59 Morris County	190,672	-	190,672	0.115397
60 Nemaha County	318,627	-	318,627	0.192837
61 Neosho County	268,461	-	268,461	0.162476
62 Ness County	159,112	-	159,112	0.096297
63 Norton County	242,622	-	242,622	0.146838
64 Osage County	414,646	-	414,646	0.250949
65 Osborne County	187,845	-	187,845	0.113686
66 Ottawa County	203,569	-	203,569	0.123203

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
67 Pawnee County	\$ 275,619	\$ -	\$ 275,619	0.166808%
68 Phillips County	260,463	-	260,463	0.157636
69 Pratt County	447,474	-	447,474	0.270817
70 Rawlins County	158,533	-	158,533	0.095946
71 Reno County	1,295,469	-	1,295,469	0.784035
72 Republic County	229,763	-	229,763	0.139056
73 Rice County	287,254	-	287,254	0.173850
74 Riley County	1,086,899	-	1,086,899	0.657805
75 Rooks County	270,545	-	270,545	0.163737
76 Rush County	169,248	-	169,248	0.102431
77 Russell County	266,933	-	266,933	0.161551
78 Saline County	1,258,025	-	1,258,025	0.761373
79 Scott County	155,852	-	155,852	0.094324
80 Sedgwick County	8,808,275	-	8,808,275	5.330881
81 Seward County	717,207	-	717,207	0.434063
82 Shawnee County	3,624,177	-	3,624,177	2.193399
83 Sheridan County	160,402	-	160,402	0.097077
84 Sherman County	308,392	-	308,392	0.186643
85 Smith County	240,525	-	240,525	0.145569
86 Stanton County	203,579	-	203,579	0.123209
87 Stevens County	256,401	-	256,401	0.155177
88 Sumner County	556,900	-	556,900	0.337043
89 Thomas County	289,839	-	289,839	0.175414
90 Wabaunsee County	207,376	-	207,376	0.125507
91 Wallace County	102,548	-	102,548	0.062063
92 Washington County	261,961	-	261,961	0.158542
93 Wichita County	127,867	-	127,867	0.077387
94 Wilson County	240,149	-	240,149	0.145341
95 Woodson County	202,028	-	202,028	0.122270
97 City of Abilene	144,503	-	144,503	0.087455
99 City of Alma	29,792	-	29,792	0.018031
100 City of Alma	6,246	-	6,246	0.003780
102 City of Altoona	6,206	-	6,206	0.003756
103 City of Anthony	121,424	-	121,424	0.073487
104 City of Arkansas City	250,789	-	250,789	0.151781
105 City of Arma	43,361	-	43,361	0.026243
106 City of Ashland	31,217	-	31,217	0.018893
107 City of Atchison	257,584	-	257,584	0.155893
108 City of Attica	26,809	-	26,809	0.016225
109 City of Axtell	9,487	-	9,487	0.005742
110 City of Belle Plaine	41,627	-	41,627	0.025193
111 City of Bucklin	11,968	-	11,968	0.007243
112 City of Buhler	39,945	-	39,945	0.024175
113 City of Burlingame	35,369	-	35,369	0.021406
114 City of Burlington	166,707	-	166,707	0.100893
116 City of Burrton	26,033	-	26,033	0.015756
117 City of Caney	80,423	-	80,423	0.048673
118 City of Cawker City	17,810	-	17,810	0.010779
119 City of Cedar Vale	14,181	-	14,181	0.008583
120 City of Chanute	649,168	-	649,168	0.392885
122 City of Cherryvale	70,613	-	70,613	0.042736
123 City of Chetopa	45,854	-	45,854	0.027751
124 City of Cimarron	58,165	-	58,165	0.035202
125 City of Clay Center	126,535	-	126,535	0.076581
126 City of Coffeyville	496,840	-	496,840	0.300694

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
127 City of Colby	\$ 283,880	\$ -	\$ 283,880	0.171808%
128 City of Colony	7,323	-	7,323	0.004432
129 City of Council Grove	79,050	-	79,050	0.047842
130 City of Dodge City	590,344	-	590,344	0.357284
133 City of Edna	10,685	-	10,685	0.006467
134 City of Effingham	11,701	-	11,701	0.007082
135 City of El Dorado	365,752	-	365,752	0.221358
137 City of Ellinwood	101,413	-	101,413	0.061376
138 City of Ellis	64,599	-	64,599	0.039096
139 City of Ellsworth	107,554	-	107,554	0.065093
140 City of Enterprise	22,558	-	22,558	0.013652
141 City of Erie	34,028	-	34,028	0.020594
142 City of Eudora	166,570	-	166,570	0.100810
143 City of Florence	21,883	-	21,883	0.013244
144 City of Fort Scott	245,704	-	245,704	0.148703
145 City of Fredonia	97,784	-	97,784	0.059180
146 City of Frontenac	89,976	-	89,976	0.054455
147 City of Garden City	991,686	-	991,686	0.600181
148 City of Garnett	211,357	-	211,357	0.127916
149 City of Gas	14,125	-	14,125	0.008549
150 City of Geneseo	6,545	-	6,545	0.003961
151 City of Girard	71,328	-	71,328	0.043169
152 City of Glasco	13,994	-	13,994	0.008469
153 City of Goodland	201,722	-	201,722	0.122085
155 City of Greensburg	56,207	-	56,207	0.034017
156 City of Grenola	2,523	-	2,523	0.001527
158 City of Hanover	9,349	-	9,349	0.005658
159 City of Harper	46,574	-	46,574	0.028187
160 City of Hays	515,107	-	515,107	0.311749
162 City of Hesston	157,745	-	157,745	0.095469
163 City of Hillsboro	127,389	-	127,389	0.077097
164 City of Hoisington	120,027	-	120,027	0.072642
165 City of Holton	192,591	-	192,591	0.116559
166 City of Holyrood	15,237	-	15,237	0.009222
167 City of Horton	67,373	-	67,373	0.040775
168 City of Hugoton	152,535	-	152,535	0.092316
169 City of Humboldt	86,685	-	86,685	0.052463
170 City of Hutchinson	883,470	-	883,470	0.534687
172 City of Iola	501,128	-	501,128	0.303289
173 City of Jamestown	8,034	-	8,034	0.004862
174 City of Jetmore	36,809	-	36,809	0.022277
176 City of Johnson City	41,102	-	41,102	0.024875
177 City of Junction City	340,751	-	340,751	0.206227
179 City of Kingman	161,370	-	161,370	0.097663
180 City of Kinsley	38,251	-	38,251	0.023150
182 City of La Crosse	46,095	-	46,095	0.027897
184 City of Lakin	62,600	-	62,600	0.037886
185 City of Larned	236,327	-	236,327	0.143028
186 City of Lawrence	2,667,261	-	2,667,261	1.614261
187 City of Leavenworth	573,568	-	573,568	0.347131
188 City of Liberal	611,436	-	611,436	0.370049
189 City of Lindsborg	162,599	-	162,599	0.098407
190 City of Lucas	10,532	-	10,532	0.006374
191 City of Lyons	106,493	-	106,493	0.064451

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
192 City of Madison	\$ 15,899	\$ -	\$ 15,899	0.009622%
193 City of Marion	74,345	-	74,345	0.044995
194 City of Marysville	131,276	-	131,276	0.079450
195 City of Mayetta	3,100	-	3,100	0.001876
196 City of McCune	5,663	-	5,663	0.003427
197 City of Meade	77,712	-	77,712	0.047032
198 City of Miltonvale	9,315	-	9,315	0.005638
199 City of Minneapolis	94,185	-	94,185	0.057002
200 City of Minneola	9,379	-	9,379	0.005676
201 City of Montezuma	38,404	-	38,404	0.023243
202 City of Moran	19,210	-	19,210	0.011626
203 City of Morrill	5,826	-	5,826	0.003526
205 City of Mulvane	389,939	-	389,939	0.235996
206 City of Natoma	4,783	-	4,783	0.002895
207 City of Neodesha	192,187	-	192,187	0.116314
208 City of Newton	540,157	-	540,157	0.326910
209 City of Norton	138,002	-	138,002	0.083521
210 City of Oberlin	77,752	-	77,752	0.047057
211 City of Olathe	3,436,926	-	3,436,926	2.080072
212 City of Osage City	131,513	-	131,513	0.079593
213 City of Osawatomie	211,675	-	211,675	0.128108
214 City of Oswego	40,805	-	40,805	0.024696
215 City of Ottawa	502,798	-	502,798	0.304300
216 City of Oxford	30,104	-	30,104	0.018219
217 City of Paola	160,288	-	160,288	0.097008
218 City of Parsons	267,134	-	267,134	0.161673
219 City of Peabody	27,590	-	27,590	0.016698
220 City of Phillipsburg	79,020	-	79,020	0.047824
221 City of Pittsburg	580,270	-	580,270	0.351187
222 City of Pratt	448,032	-	448,032	0.271155
224 City of Riley	14,803	-	14,803	0.008959
225 City of Russell	321,052	-	321,052	0.194305
226 City of Sabetha	162,642	-	162,642	0.098433
228 City of Sedan	27,135	-	27,135	0.016422
229 City of Seneca	71,707	-	71,707	0.043398
230 City of Sharon Springs	23,334	-	23,334	0.014122
231 City of Solomon	22,449	-	22,449	0.013586
232 City of Stafford	47,549	-	47,549	0.028777
233 City of St John	46,802	-	46,802	0.028325
234 City of St Marys	83,946	-	83,946	0.050805
235 City of Topeka	2,849,768	-	2,849,768	1.724716
237 City of Ulysses	185,439	-	185,439	0.112230
239 City of Wakeeney	63,547	-	63,547	0.038459
240 City of Wakefield	7,265	-	7,265	0.004397
242 City of Wamego	184,142	-	184,142	0.111445
243 City of Washington	36,631	-	36,631	0.022170
244 City of Waterville	19,509	-	19,509	0.011807
245 City of Waverly	11,058	-	11,058	0.006692
246 City of Wellington	354,592	-	354,592	0.214604
247 City of Wilson	15,267	-	15,267	0.009240
248 City of Winfield	641,020	-	641,020	0.387954
249 City of Yates Center	39,568	-	39,568	0.023947
252 Mission Twp Brown County	3,975	-	3,975	0.002406
259 William Newton Memorial Hospital	1,557,757	-	1,557,757	0.942775
260 Anthony Public Library	2,178	-	2,178	0.001318

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
261 Arkansas City Public Library	\$ 15,121	\$ -	\$ 15,121	0.009151%
262 Cherryvale Public Library	3,832	-	3,832	0.002319
263 Clay Center Carnegie Library	7,627	-	7,627	0.004616
264 Dodge City Public Library	56,315	-	56,315	0.034083
266 Emporia Public Library	35,650	-	35,650	0.021576
268 Harper Public Library	1,801	-	1,801	0.001090
269 Hutchinson Public Library	108,438	-	108,438	0.065628
270 Independence Public Library	28,837	-	28,837	0.017453
271 Lawrence Public Library	236,400	-	236,400	0.143072
274 Minneapolis Public Library	2,804	-	2,804	0.001697
275 Newton Public Library	31,848	-	31,848	0.019275
276 Norton Public Library	8,000	-	8,000	0.004842
277 Parsons Public Library	20,439	-	20,439	0.012370
280 Topeka/Shawnee County Public Library	738,269	-	738,269	0.446810
281 Wichita County Library	2,287	-	2,287	0.001384
282 Winfield Public Library	20,084	-	20,084	0.012155
289 Highland Cemetery Dist 9	3,103	-	3,103	0.001878
295 Leavenworth Waterworks Board	185,045	-	185,045	0.111992
297 Clark County	96,682	-	96,682	0.058513
298 Grant Co	293,923	-	293,923	0.177886
299 Decatur County	140,388	-	140,388	0.084965
300 Morton County	175,572	-	175,572	0.106258
301 Pottawatomie County	559,001	-	559,001	0.338315
302 Stafford County	184,524	-	184,524	0.111676
303 Trego County	185,122	-	185,122	0.112038
304 City of Augusta	304,456	-	304,456	0.184261
307 City of Bonner Springs	257,104	-	257,104	0.155603
308 City of Centralia	7,471	-	7,471	0.004522
309 City of Clifton	8,764	-	8,764	0.005304
310 City of Douglass	27,772	-	27,772	0.016808
311 City of Elkhart	49,283	-	49,283	0.029827
314 City of Herington	76,764	-	76,764	0.046459
315 City of Hiawatha	110,675	-	110,675	0.066982
316 City of Independence	442,204	-	442,204	0.267628
317 City of La Cygne	32,175	-	32,175	0.019473
318 City of Manhattan	1,465,404	-	1,465,404	0.886881
319 City of McPherson	864,623	-	864,623	0.523281
320 City of Mount Hope	21,126	-	21,126	0.012786
321 City of St Francis	44,971	-	44,971	0.027217
322 City of Salina	1,266,665	-	1,266,665	0.766602
323 City of Sedgwick	35,205	-	35,205	0.021307
324 City of Stockton	195,423	-	195,423	0.118273
338 Newman Regional Health Center	2,453,719	-	2,453,719	1.485022
341 Pioneer Memorial Library	17,493	-	17,493	0.010587
342 Council Grove Public Library	4,726	-	4,726	0.002860
343 Bradford Memorial Library	24,783	-	24,783	0.014999
345 Fort Scott Public Library	13,664	-	13,664	0.008270
348 Girard Public Library	11,081	-	11,081	0.006706
349 Hillsboro Public Library	3,941	-	3,941	0.002385
350 Jordaan Memorial Library	8,015	-	8,015	0.004851
351 Meade Public Library	4,388	-	4,388	0.002656
352 Ottawa Library	40,008	-	40,008	0.024213
353 Salina Public Library	119,359	-	119,359	0.072238
354 Stockton Public Library	2,867	-	2,867	0.001735
355 Wellington Public Library	9,499	-	9,499	0.005749



**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
361 Garden City Recreation Commission	\$ 60,295	\$ -	\$ 60,295	0.036491%
362 Lawrence/Douglas County Health Dept	182,961	-	182,961	0.110730
366 City of Concordia	127,031	-	127,031	0.076881
367 City of Eureka	54,712	-	54,712	0.033112
368 City of Howard	21,305	-	21,305	0.012894
370 City of Lenora	4,766	-	4,766	0.002884
371 City of Pomona	15,141	-	15,141	0.009164
373 City of Syracuse	37,058	-	37,058	0.022428
374 City of Turon	9,396	-	9,396	0.005687
375 Eudora Twp Douglas County	4,150	-	4,150	0.002512
378 Norton County Hospital	468,660	-	468,660	0.283639
380 Haskell County	249,485	-	249,485	0.150992
381 Hodgeman County	130,603	-	130,603	0.079043
384 City of Arlington	5,807	-	5,807	0.003514
385 City of Baldwin City	154,232	-	154,232	0.093343
387 City of Beloit	248,396	-	248,396	0.150332
388 City of Bennington	7,930	-	7,930	0.004799
389 City of Bird City	9,330	-	9,330	0.005647
391 City of Canton	12,897	-	12,897	0.007805
392 City of Chapman	60,903	-	60,903	0.036859
393 City of Emporia	551,033	-	551,033	0.333492
394 City of Frankfort	16,164	-	16,164	0.009783
395 City of Gardner	635,758	-	635,758	0.384769
397 City of Mankato	24,787	-	24,787	0.015001
398 City of Marquette	10,453	-	10,453	0.006326
399 City of Moline	6,908	-	6,908	0.004181
400 City of Mound City	18,077	-	18,077	0.010940
401 City of Ness City	30,545	-	30,545	0.018486
403 City of Osborne	62,685	-	62,685	0.037938
404 City of Rossville	16,680	-	16,680	0.010095
405 City of Scandia	8,018	-	8,018	0.004853
406 City of Spring Hill	167,517	-	167,517	0.101383
407 City of Sterling	102,089	-	102,089	0.061786
409 City of Valley Falls	28,252	-	28,252	0.017098
411 El Dorado Twp Butler County	9,448	-	9,448	0.005718
417 Palmyra Twp Douglas Co	12,173	-	12,173	0.007367
419 Sumner Regional Medical Center	-	-	-	0.000000
420 Wilson Medical Center	633,870	-	633,870	0.383626
421 Port Library	7,284	-	7,284	0.004408
422 Goodland Public Library	9,258	-	9,258	0.005603
425 Leavenworth Public Library	55,802	-	55,802	0.033772
427 Wm A Rankin Memorial Library	6,566	-	6,566	0.003974
428 Pratt Public Library	13,808	-	13,808	0.008357
429 Russell Public Library	4,385	-	4,385	0.002654
430 Seneca Free Library	4,483	-	4,483	0.002713
431 City Cowley Co Joint Board of Health	61,869	-	61,869	0.037444
434 City of Mulberry	13,869	-	13,869	0.008394
435 City of Atwood	32,206	-	32,206	0.019491
436 City of Lincoln Center	42,968	-	42,968	0.026005
438 Manhattan Public Library	190,265	-	190,265	0.115151
439 Junction City/Geary Co Health Dept	-	-	-	0.000000
440 City of Little River	12,731	-	12,731	0.007705
442 City of Belleville	87,960	-	87,960	0.053235
443 City of Lyndon	25,737	-	25,737	0.015576
445 City of Smith Center	55,801	-	55,801	0.033771

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
451 Belleville Public Library	\$ 9,171	\$ -	\$ 9,171	0.005550%
452 Chanute Public Library	19,765	-	19,765	0.011962
454 Olathe Public Library	215,131	-	215,131	0.130200
458 City of Leoti	26,746	-	26,746	0.016187
459 City of Shawnee	1,008,249	-	1,008,249	0.610205
461 City of Luray	10,223	-	10,223	0.006187
463 City of Strong City	14,757	-	14,757	0.008931
467 Coffeyville Public Library	15,979	-	15,979	0.009671
468 Great Bend Public Library	23,365	-	23,365	0.014141
473 City of Galva	21,420	-	21,420	0.012964
474 City of Oakley	101,161	-	101,161	0.061224
475 City of Udall	27,288	-	27,288	0.016515
478 McPherson Public Library	40,669	-	40,669	0.024613
479 City of Scranton	15,825	-	15,825	0.009577
480 City of Lenexa	1,515,216	-	1,515,216	0.917028
483 Soldier Twp Shawnee County	46,677	-	46,677	0.028250
485 Kingman Carnegie Library	6,371	-	6,371	0.003856
486 Lyons Public Library	3,937	-	3,937	0.002383
488 Paola Free Library	9,057	-	9,057	0.005481
552 Hutchinson Recreation Commission	80,753	-	80,753	0.048873
563 City of Haven	36,663	-	36,663	0.022189
565 Coffey County Extension Council	3,526	-	3,526	0.002134
567 Woodson County Extension Council	-	-	-	0.000000
568 Morrill Free Public Library	11,531	-	11,531	0.006979
569 City of Macksville	9,898	-	9,898	0.005990
573 City of Columbus	99,633	-	99,633	0.060299
574 City of Halstead	115,378	-	115,378	0.069828
578 City of Perry	13,269	-	13,269	0.008031
579 City of Scott City	118,232	-	118,232	0.071556
587 Monument Twp Logan County	2,205	-	2,205	0.001334
605 City of Cheney	75,347	-	75,347	0.045601
606 City of Cottonwood Falls	15,986	-	15,986	0.009675
607 City of Oskaloosa	13,805	-	13,805	0.008355
610 K State Research & Extension Dickinson Co	3,498	-	3,498	0.002117
611 Finney County Extension Council	3,201	-	3,201	0.001937
628 Kaw Valley Drainage Dist	28,505	-	28,505	0.017252
632 City of Altamont	47,375	-	47,375	0.028672
633 City of Bushton	4,681	-	4,681	0.002833
635 Irving Twp Brown County	3,551	-	3,551	0.002149
641 City of Moundridge	82,833	-	82,833	0.050132
648 City of Downs	13,913	-	13,913	0.008420
649 Tecumseh Twp Shawnee County	28,273	-	28,273	0.017111
650 City of Preston	6,006	-	6,006	0.003635
656 City of Fowler	9,884	-	9,884	0.005982
666 City of Satanta	16,350	-	16,350	0.009895
676 City of Mission	225,150	-	225,150	0.136264
685 City of Claflin	17,040	-	17,040	0.010313
687 City of Toronto	6,003	-	6,003	0.003633
706 Fowler Residential Care	61,741	-	61,741	0.037366
708 Stafford County Hospital	20,571	-	20,571	0.012450
711 City of Kiowa	42,810	-	42,810	0.025909
714 City of Le Roy	9,209	-	9,209	0.005573
717 City of Troy	36,999	-	36,999	0.022392
727 Stafford Co Cemetery Dist 1	11,118	-	11,118	0.006729
735 City of Coldwater	18,068	-	18,068	0.010935

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
736 City of Hill City	\$ 53,879	\$ -	\$ 53,879	0.032608%
737 City of Sylvan Grove	4,925	-	4,925	0.002981
738 City of Thayer	3,939	-	3,939	0.002384
748 City of Clearwater	73,336	-	73,336	0.044384
758 McPherson County Extension Council	5,186	-	5,186	0.003139
760 League of Kansas Municipalities	71,350	-	71,350	0.043182
769 City of Roeland Park	81,292	-	81,292	0.049199
770 City of Carbondale	34,150	-	34,150	0.020668
774 City of Americus	9,339	-	9,339	0.005652
776 City of Tonganoxie	175,320	-	175,320	0.106106
779 Kechi Twp Sedgwick County	6,588	-	6,588	0.003987
790 City of Glen Elder	13,072	-	13,072	0.007911
807 City of De Soto	177,443	-	177,443	0.107391
808 City of Hope	5,269	-	5,269	0.003189
812 City of Baxter Springs	104,600	-	104,600	0.063305
813 Little Walnut Twp Butler County	1,702	-	1,702	0.001030
815 City of Delphos	6,697	-	6,697	0.004053
844 Chapman Public Library	-	-	-	0.000000
882 City of Bison	2,588	-	2,588	0.001566
886 City of Lecompton	6,922	-	6,922	0.004189
887 City of Plainville	46,787	-	46,787	0.028316
895 Abilene Free Public Library	21,532	-	21,532	0.013031
907 Emporia Recreation Commission	67,190	-	67,190	0.040664
911 City of Plains	16,621	-	16,621	0.010059
913 Franklin Twp Edwards County	3,569	-	3,569	0.002160
914 Grasshopper Twp Atchison Co	2,095	-	2,095	0.001268
920 Topeka Twp Shawnee County	4,386	-	4,386	0.002654
936 Atchison Public Recreation Commission	16,622	-	16,622	0.010060
937 City of Clyde	9,784	-	9,784	0.005921
938 City of Deerfield	12,525	-	12,525	0.007580
939 City of Eskridge	14,224	-	14,224	0.008609
940 City of Louisburg	137,111	-	137,111	0.082981
953 City of Lewis	7,992	-	7,992	0.004837
957 City of Alta Vista	5,706	-	5,706	0.003453
958 Lyons Recreation Commission	14,426	-	14,426	0.008731
959 Stanton County Recreation Commission	6,174	-	6,174	0.003737
971 Kiowa County Extension Council	2,594	-	2,594	0.001570
978 City of Lebo	19,986	-	19,986	0.012096
982 Graham County Hospital	327,427	-	327,427	0.198163
983 Liberal Memorial Library	31,157	-	31,157	0.018857
1000 Kinsley Library	6,996	-	6,996	0.004234
1019 Frank Carlson Library	6,200	-	6,200	0.003752
1020 Hoisington City Library	4,070	-	4,070	0.002463
1042 Augusta Public Library	15,806	-	15,806	0.009566
1061 Hill Top House Nursing Home	98,682	-	98,682	0.059724
1069 City of Merriam	290,548	-	290,548	0.175843
1072 City of Caldwell	32,101	-	32,101	0.019428
1073 City of Dighton	23,532	-	23,532	0.014242
1074 City of Quinter	21,931	-	21,931	0.013273
1075 City of Ransom	3,019	-	3,019	0.001827
1078 Hiawatha Twp Brown County	3,497	-	3,497	0.002116
1088 Columbus Public Library	5,817	-	5,817	0.003521
1089 Larabee Memorial Library	327	-	327	0.000198
1109 Great Bend Recreation Commission	48,066	-	48,066	0.029090
1111 Seward County Extension Council	1,165	-	1,165	0.000705

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
1114 City of Brewster	\$ 7,296	\$ -	\$ 7,296	0.004416%
1120 City of Haysville	331,682	-	331,682	0.200738
1121 City of Kanorado	4,834	-	4,834	0.002926
1127 City of St Paul	18,243	-	18,243	0.011041
1130 City of Spearville	15,902	-	15,902	0.009624
1132 City of Wellsville	52,508	-	52,508	0.031779
1134 City of Wetmore	6,320	-	6,320	0.003825
1135 City of Denison	2,478	-	2,478	0.001500
1141 Clay Twp Reno County	8,031	-	8,031	0.004860
1154 Lincoln Twp Edwards County	3,381	-	3,381	0.002046
1172 Valley Center Twp Sedgwick Co	4,823	-	4,823	0.002919
1173 Ashland District Hospital	297,234	-	297,234	0.179890
1178 Lane County Library	2,573	-	2,573	0.001557
1187 Comanche Co Extension Council	2,027	-	2,027	0.001227
1188 Greenwood County Extension Council	-	-	-	0.000000
1189 Meade County Extension Council	834	-	834	0.000505
1192 Central Kansas District 3 (Extension Co)	15,657	-	15,657	0.009476
1193 Augusta Housing Authority	7,175	-	7,175	0.004342
1194 Junction City Public Housing Authority	19,805	-	19,805	0.011986
1195 Lyons Housing Authority	10,680	-	10,680	0.006464
1196 City of Waterville Housing Authority	1,978	-	1,978	0.001197
4053 City of Hoxie	47,809	-	47,809	0.028935
4055 City of Rolla	10,960	-	10,960	0.006633
4069 Manhattan Twp-Riley County	5,436	-	5,436	0.003290
4080 Leavenworth County Extension Council	3,609	-	3,609	0.002184
4081 Shawnee County Extension Council	7,659	-	7,659	0.004635
4084 City of Andale	24,612	-	24,612	0.014895
4086 City of Nickerson	16,720	-	16,720	0.010119
4087 City of Overbrook	13,790	-	13,790	0.008346
4108 Butler County Extension Council	5,500	-	5,500	0.003329
4109 Salina Saline Co Jt Board of Health	-	-	-	0.000000
4126 City of Derby	537,994	-	537,994	0.325601
4128 City of Medicine Lodge	52,615	-	52,615	0.031843
4131 City of White City	5,331	-	5,331	0.003226
4134 Belpre Twp Edwards County	2,432	-	2,432	0.001472
4152 Menoken Township	5,940	-	5,940	0.003595
4182 City of Leawood	914,928	-	914,928	0.553726
4184 Big Creek Twp Russell County	3,477	-	3,477	0.002104
4195 Wayne Twp Edward County	3,244	-	3,244	0.001963
4198 Wamego Public Library	9,882	-	9,882	0.005981
4201 Reno County Extension Council	5,633	-	5,633	0.003409
4202 Stanton County Extension Council	3,408	-	3,408	0.002063
4203 Edwards County Conservation Dist	2,219	-	2,219	0.001343
4215 City of Ogden	36,103	-	36,103	0.021850
4216 City of Pretty Prairie	11,423	-	11,423	0.006913
4219 City of Severy	5,215	-	5,215	0.003156
4221 Mission Twp Shawnee Co	64,657	-	64,657	0.039131
4228 Johnston Public Library	4,904	-	4,904	0.002968
4236 Sedgwick County Extension Council	18,629	-	18,629	0.011275
4237 Seward County Conservation District	2,928	-	2,928	0.001772
4238 Winfield Recreation Commission	24,578	-	24,578	0.014875
4254 City of Fairway	73,808	-	73,808	0.044670
4258 Center Twp Russell County	6,814	-	6,814	0.004124
4272 Kingman Recreation Commission	8,346	-	8,346	0.005051
4273 Parsons Recreation Commission	18,214	-	18,214	0.011023

**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, 2020

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
4274 Stevens County Extension Council	\$ 1,720	\$ -	\$ 1,720	0.001041%
4275 City of Hardtner	3,429	-	3,429	0.002075
4276 City of Hartford	5,766	-	5,766	0.003490
4279 City of Victoria	18,712	-	18,712	0.011325
4299 Wilson County Extension Council	-	-	-	0.000000
4305 Elwood Twp Barber County	4,226	-	4,226	0.002558
4312 Graham County Public Library	4,859	-	4,859	0.002941
4316 Brown County Conservation District	3,384	-	3,384	0.002048
4317 Ellsworth County Conservation Dist	3,795	-	3,795	0.002297
4346 Ellsworth County Extension Council	-	-	-	0.000000
4348 Stevens County Conservation Dist	3,067	-	3,067	0.001856
4353 City of Highland	24,126	-	24,126	0.014601
4355 City of Linn	3,536	-	3,536	0.002140
4356 City of Nortonville	7,534	-	7,534	0.004560
4358 City of Potwin	8,992	-	8,992	0.005442
4360 City of Towanda	23,364	-	23,364	0.014140
4362 City of Valley Center	220,207	-	220,207	0.133272
4369 Silver Lake Twp Shawnee Co	4,001	-	4,001	0.002421
4372 Horton Public Library	2,212	-	2,212	0.001339
4373 Labette County Conservation Dist	2,056	-	2,056	0.001244
4375 City of McLouth	21,412	-	21,412	0.012959
4385 Geary County Extension Council	5,794	-	5,794	0.003507
4386 City of Mullinville	2,499	-	2,499	0.001512
4388 Bonner Springs City Library	24,147	-	24,147	0.014614
4395 City of Leon	8,552	-	8,552	0.005176
4404 Osage County Conservation District	8,107	-	8,107	0.004906
4419 Kiowa County Library	4,631	-	4,631	0.002803
4432 Attica Hospital District 1	151,259	-	151,259	0.091544
4434 City of Galena	266,123	-	266,123	0.161061
4435 City of South Hutchinson	66,941	-	66,941	0.040514
4454 Logan County Hospital	584,605	-	584,605	0.353810
4458 Hospital Dist 1 of Rice County	606,679	-	606,679	0.367170
4459 Comanche County Conservation Dist	2,333	-	2,333	0.001412
4460 Morton County Extension Council	2,150	-	2,150	0.001301
4467 Wallace Co Conservation Dist	3,195	-	3,195	0.001934
4468 USD 353 Recreation Comm	17,655	-	17,655	0.010685
4476 Johnson Co Consolidated Fire Dist No 2	15,093	-	15,093	0.009134
4480 Riverside Twp Sedgwick County	6,399	-	6,399	0.003873
4484 Brown County Extension Council	2,875	-	2,875	0.001740
4485 Kingman County Extension Council	2,679	-	2,679	0.001621
4490 Lakin Cemetery District 1 & 2	-	-	-	0.000000
4496 City of Colwich	38,527	-	38,527	0.023317
4505 Trego County Conservation Dist	4,439	-	4,439	0.002687
4518 Rush County Conservation Dist	4,552	-	4,552	0.002755
4529 Phillips County Conservation District	5,290	-	5,290	0.003202
4534 Clark County Extension Council	1,849	-	1,849	0.001119
4543 City of Conway Springs	26,288	-	26,288	0.015910
4557 Clark County Conservation District	2,820	-	2,820	0.001707
4558 City of Prairie Village	343,485	-	343,485	0.207882
4561 City of Rexford	3,066	-	3,066	0.001856
4565 Hospital Dist 1 of Dickinson County	1,383,810	-	1,383,810	0.837500
4573 Woodson County Conservation District	2,342	-	2,342	0.001417
4583 City of Overland Park	2,751,813	-	2,751,813	1.665433
4589 Wilson County Conservation Dist	6,327	-	6,327	0.003829
4591 City of Wathena	29,377	-	29,377	0.017779

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4611 City of Maize	\$ 156,084	\$ -	\$ 156,084	0.094464%
4612 City of Westwood	45,430	-	45,430	0.027495
4614 Franklin County Conservation Dist	7,567	-	7,567	0.004580
4632 Cowley County Extension Council	2,983	-	2,983	0.001805
4640 Arkansas City Recreation Commission	22,199	-	22,199	0.013435
4646 Coffeyville Recreation Commission	24,595	-	24,595	0.014885
4650 Stafford County Extension Council	1,188	-	1,188	0.000719
4655 Kiowa County Conservation Dist	3,414	-	3,414	0.002066
4797 City of Pawnee Rock	5,102	-	5,102	0.003088
4805 Doniphan County Extension Council	2,433	-	2,433	0.001472
4806 Kearny County Extension Council	2,925	-	2,925	0.001770
4808 Johnson Co Park & Recreation Dist	1,239,292	-	1,239,292	0.750035
4809 City of Edwardsville	61,338	-	61,338	0.037123
4810 City of Goddard	87,957	-	87,957	0.053233
4815 Grant County Library	18,127	-	18,127	0.010971
4817 Russell County Extension Council	-	-	-	0.000000
4822 Kansas Turnpike Authority	1,473,645	-	1,473,645	0.891869
4824 Meade County Conservation Dist	2,484	-	2,484	0.001503
4837 City of Hanston	533	-	533	0.000323
4838 City of Mission Hills	66,833	-	66,833	0.040448
4848 Harper Hospital Dist 5	-	-	-	0.000000
4850 The Guidance Center	431,137	-	431,137	0.260930
4851 Wyandotte County Extension Council	9,257	-	9,257	0.005602
4853 North Edwards Co Cemetery District	2,993	-	2,993	0.001811
4859 Geary Community Hospital	1,107,935	-	1,107,935	0.670537
4860 Clearwater Public Library	4,969	-	4,969	0.003007
4863 Chanute Recreation & Parks Commission	9,996	-	9,996	0.006050
4867 Greenwood County Conservation Dist	4,481	-	4,481	0.002712
4873 City of Kechi	65,622	-	65,622	0.039715
4878 Stanton County Conservation Dist	2,196	-	2,196	0.001329
4879 Marshall County Extension Council	2,906	-	2,906	0.001759
4880 Marion Co Conservation Dist	5,372	-	5,372	0.003251
4887 Harvey County Extension Council	6,311	-	6,311	0.003819
4889 Haskell County Conservation Dist	2,502	-	2,502	0.001514
4891 Twin Caney Watershed Jt Dist 34	1,406	-	1,406	0.000851
4893 Bourbon County Conservation Dist	5,557	-	5,557	0.003363
4894 Butler County Conservation Dist	7,480	-	7,480	0.004527
4895 Mitchell County Conservation Dist	1,628	-	1,628	0.000985
4896 Morris County Conservation District	9,238	-	9,238	0.005591
4897 Nemaha County Conservation District	5,725	-	5,725	0.003465
4899 Wabaunsee County Conservation District	6,883	-	6,883	0.004166
4900 Washington County Conservation Dist	2,925	-	2,925	0.001770
4911 Marshall County Conservation Dist	8,317	-	8,317	0.005034
4913 Southwest Medical Center	2,184,814	-	2,184,814	1.322278
4914 Cowley Co Conservation District	3,737	-	3,737	0.002262
4917 Osborne County Conservation Dist	2,684	-	2,684	0.001624
4919 Ottawa County Conservation District	2,542	-	2,542	0.001538
4920 Cloud Co Conservation District	2,794	-	2,794	0.001691
4925 Pawnee County Conservation District	3,814	-	3,814	0.002308
4926 Rawlins County Conservation Dist	2,774	-	2,774	0.001679
4927 Republic County Conservation Dist	2,575	-	2,575	0.001558
4928 Smith County Conservation District	2,763	-	2,763	0.001672
4932 Crawford County Conservation Dist	4,907	-	4,907	0.002970
4933 Hodgeman County Conservation Dist	5,427	-	5,427	0.003284
4935 Wyandotte County Conservation District	3,678	-	3,678	0.002226

**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
4936 Hays Recreation Commission	\$ 45,353	\$ -	\$ 45,353	0.027448%
4943 Pottawatomie Wabaunsee Regional Library	23,219	-	23,219	0.014052
4944 Riley County Conservation District	3,948	-	3,948	0.002389
4945 Sumner County Conservation District	2,832	-	2,832	0.001714
4949 Pottawatomie County Extension Council	2,863	-	2,863	0.001733
4951 Chautauqua County Conservation Dist	1,756	-	1,756	0.001063
4953 Central Kansas Mental Health Center	518,101	-	518,101	0.313561
4961 Hamilton County Hospital	85,495	-	85,495	0.051743
4967 Sheridan County Public Library	2,144	-	2,144	0.001298
4969 Leavenworth County Conservation District	-	-	-	0.000000
4970 Linn County Conservation District	3,485	-	3,485	0.002109
4971 Hamilton County Conservation Dist	3,386	-	3,386	0.002049
4972 Pottawatomie County Conservation Dist	10,603	-	10,603	0.006417
4973 City of Sylvania	3,988	-	3,988	0.002414
5051 Lincoln Co Conservation Dist	2,071	-	2,071	0.001253
5052 Sumner County Hospital District 1	187,212	-	187,212	0.113303
5053 Jefferson County Conservation Dist	6,802	-	6,802	0.004117
5225 City of Milford	6,836	-	6,836	0.004137
5242 City of Lansing	193,080	-	193,080	0.116855
5247 Barber County Conservation Dist	3,095	-	3,095	0.001873
5252 City of Grinnell	3,606	-	3,606	0.002182
5257 Ford Co Extension Council	2,428	-	2,428	0.001469
5259 Reno County Conservation Dist	13,214	-	13,214	0.007997
5311 SE Kansas Library System	55,003	-	55,003	0.033289
5327 NW Kansas Library System	23,947	-	23,947	0.014493
5336 Central Kansas Library System	71,955	-	71,955	0.043548
5339 City of Goessel	7,278	-	7,278	0.004405
5349 Salina Airport Authority	68,209	-	68,209	0.041281
5350 Stevens County Library	14,743	-	14,743	0.008923
5352 Atchison County Extension Council	1,600	-	1,600	0.000968
5353 McPherson County Conservation Dist	4,540	-	4,540	0.002748
5354 Atchison Public Library	22,463	-	22,463	0.013595
5355 Strother Field Commission	16,086	-	16,086	0.009735
5356 Scott County Library	6,630	-	6,630	0.004013
5357 Marion County Extension Council	2,671	-	2,671	0.001617
5363 Allen County Conservation District	3,066	-	3,066	0.001856
5369 Ness County Conservation Dist	5,986	-	5,986	0.003623
5371 Southwest Guidance Center	94,551	-	94,551	0.057223
5380 Kearny County Library	7,919	-	7,919	0.004793
5381 Wellsville City Library	5,329	-	5,329	0.003225
5384 Cherokee County Conservation Dist	1,415	-	1,415	0.000856
5389 City of Edgerton	109,309	-	109,309	0.066155
5390 Independence Recreation Commission	22,732	-	22,732	0.013758
5391 Neosho County Conservation District	2,163	-	2,163	0.001309
5408 NE Kansas Library System	52,446	-	52,446	0.031741
5413 Library Dist 1 Miami County	25,820	-	25,820	0.015627
5414 Southwest Kansas Library System	32,810	-	32,810	0.019857
5421 City of Grandview Plaza	55,459	-	55,459	0.033565
5427 Lyon County Conservation District	8,781	-	8,781	0.005314
5433 Riley County Extension Council	13,032	-	13,032	0.007887
5438 City of Holcomb	27,322	-	27,322	0.016536
5440 Newton Recreation Comm	51,685	-	51,685	0.031280
5441 Southeast Kansas Mental Health Center	395,887	-	395,887	0.239596
5446 Saline County/City Building Authority	22,496	-	22,496	0.013615
5454 RWD 2 Miami Co	60,956	-	60,956	0.036891

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5463 City of Leonardville	\$ 7,075	\$ -	\$ 7,075	0.004282%
5466 Grant County Cemetery District	3,475	-	3,475	0.002103
5470 Pawnee Watershed District 81	11,637	-	11,637	0.007043
5471 City of Walton	9,098	-	9,098	0.005506
5472 Grant County Conservation Dist	2,039	-	2,039	0.001234
5475 North East Animal Control Commission	-	-	-	0.000000
5478 RWD 3 Miami Co	4,402	-	4,402	0.002664
5479 Wyandotte County Law Library	-	-	-	0.000000
5489 Sumner County Extension Council	2,400	-	2,400	0.001453
5494 Pratt County Conservation Dist	2,931	-	2,931	0.001774
5497 Morton County Library	8,780	-	8,780	0.005314
5498 Kingman County Conservation Dist	7,694	-	7,694	0.004657
5501 Wakarusa Watershed Dist 35	6,483	-	6,483	0.003924
5505 Cherokee County Extension Council	5,360	-	5,360	0.003244
5506 Sek Multi County Health Dept	37,275	-	37,275	0.022559
5508 Hays Public Library	59,556	-	59,556	0.036044
5511 Sabetha Cemetery Association	-	-	-	0.000000
5512 City of Rose Hill	88,478	-	88,478	0.053548
5513 Thomas County Extension Council	2,796	-	2,796	0.001692
5518 Plainville Memorial Library	4,440	-	4,440	0.002687
5520 Rice County Extension Council	2,468	-	2,468	0.001494
5521 Pottawatomie Creek Watershed Dist 90	6,349	-	6,349	0.003842
5523 Elk County Conservation District	1,756	-	1,756	0.001063
5532 Eureka Carnegie Library	3,938	-	3,938	0.002383
5536 NE Kansas Multi County Board of Health	95,024	-	95,024	0.057510
5537 Douglas County Extension Council	13,348	-	13,348	0.008078
5543 City of Lake Quivira	4,803	-	4,803	0.002907
5544 City of Silver Lake	20,193	-	20,193	0.012221
5546 City of Buffalo	2,205	-	2,205	0.001334
5549 South Central Kansas Library System	63,919	-	63,919	0.038685
5551 SE Kansas Regional Planning Commission	14,230	-	14,230	0.008612
5553 Riley County Law Enforcement Agency	454,442	-	454,442	0.275034
5555 Wet Walnut Creek Watershed Jt Dist 58	12,589	-	12,589	0.007619
5556 City of Garden Plain	30,441	-	30,441	0.018423
5561 Barber County Extension Council	2,480	-	2,480	0.001501
5564 City of Hoyt	5,728	-	5,728	0.003467
5570 RWD 9 Leavenworth County	9,934	-	9,934	0.006012
5573 Scott County Conservation District	2,373	-	2,373	0.001436
5585 Miami County Conservation Dist	5,672	-	5,672	0.003433
5586 Linn County Extension Council	-	-	-	0.000000
5598 Wichita County Conservation Dist	2,249	-	2,249	0.001361
5605 Kansas Association of Counties	36,031	-	36,031	0.021806
5606 Labette-Hackberry Crk Watershed Dist 96	3,938	-	3,938	0.002383
5615 Finney Co Conservation District	2,773	-	2,773	0.001678
5617 City of Manter	4,521	-	4,521	0.002736
5620 Dorothy Bramlage Library	49,445	-	49,445	0.029925
5621 Shawnee Heights Fire District	2,540	-	2,540	0.001537
5622 Doniphan Co Rural Fire District 2	11,540	-	11,540	0.006984
5632 Stafford County Conservation Dist	2,692	-	2,692	0.001629
5635 City of Melvern	7,318	-	7,318	0.004429
5636 Geary County Conservation District	2,991	-	2,991	0.001810
5641 Hamilton County Extension Council	1,562	-	1,562	0.000945
5642 Stafford Recreation Commission	3,732	-	3,732	0.002259
5643 RWD 3 Marshall Co	5,464	-	5,464	0.003307
5647 Metropolitan Topeka Airport Auth	162,601	-	162,601	0.098408



**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
5648 Dickinson Co Conservation Dist	\$ 2,973	\$ -	\$ 2,973	0.001799%
5649 Burlington Recreation Commission	32,773	-	32,773	0.019835
5654 Harper County Extension Council	1,957	-	1,957	0.001184
5656 RWD 3 Nemaha Co	12,894	-	12,894	0.007804
5661 Kansas Municipal Energy Agency	183,011	-	183,011	0.110761
5662 Atchison County Conservation Dist	3,864	-	3,864	0.002339
5665 Holcomb Recreation Commission	27,103	-	27,103	0.016403
5668 City of Auburn	20,780	-	20,780	0.012576
5674 RWD 1 Consolidated Shawnee Co	15,517	-	15,517	0.009391
5675 Derby Recreation Commission	161,736	-	161,736	0.097885
5676 RWD 2 Mitchell Co	12,338	-	12,338	0.007467
5677 South Central Kansas Reg Medical Center	688,414	-	688,414	0.416637
5680 Ellis County Conservation District	10,067	-	10,067	0.006093
5681 Pratt County Extension Council	3,163	-	3,163	0.001914
5686 City of Park City	145,330	-	145,330	0.087956
5687 City of Bel Aire	171,533	-	171,533	0.103814
5690 Grant County Recreation Comm	36,606	-	36,606	0.022154
5702 City of Meriden	14,928	-	14,928	0.009035
5704 Highland Cemetery	4,640	-	4,640	0.002808
5710 Public Wholesale Water District No 4	21,420	-	21,420	0.012964
5715 Public Wholesale Water Supply Dist 5	14,262	-	14,262	0.008632
5717 Kearny County Conservation District	3,145	-	3,145	0.001903
5724 Marion County Rural Water District 4	7,004	-	7,004	0.004239
5725 Crawford County RWD 2	5,314	-	5,314	0.003216
9000 Topeka Metropolitan Transit Authority	366,450	-	366,450	0.221780
9035 Coffey County Library	53,346	-	53,346	0.032286
9036 Colby Housing Authority	21,768	-	21,768	0.013174
9037 McPherson Recreation Commission	19,306	-	19,306	0.011684
9038 Sedgwick County Conservation District	3,586	-	3,586	0.002170
9039 RWD 1 Jackson Co	13,685	-	13,685	0.008282
9040 RWD 3 Jackson Co	21,357	-	21,357	0.012926
9044 Disability Rights Center of Kansas	102,643	-	102,643	0.062121
9049 Kearny County Council on Aging	5,922	-	5,922	0.003584
9050 USD 208 Recreation Commission	6,662	-	6,662	0.004032
9052 City of Salina Housing Authority	37,380	-	37,380	0.022623
9058 Atwood Public Library	2,362	-	2,362	0.001430
9059 Smoky Hills Public Television	50,452	-	50,452	0.030534
9060 USD 303 Recreation Commission	3,625	-	3,625	0.002194
9061 Consolidated RWD 1	11,569	-	11,569	0.007002
9062 City of Oakley Housing Authority	5,607	-	5,607	0.003393
9063 City of Hutchinson Housing Authority	-	-	-	0.000000
9064 Coffey County Historical Museum	8,289	-	8,289	0.005017
9065 Turner Recreation Commission	24,182	-	24,182	0.014635
9068 Shawnee County Fire District 1	5,507	-	5,507	0.003333
9069 City of Howard Housing Authority	4,436	-	4,436	0.002685
9071 Russell Recreation Commission	6,631	-	6,631	0.004013
9072 City of Russell Housing Authority	11,606	-	11,606	0.007024
9073 City of McFarland	-	-	-	0.000000
9075 Oberlin City Library	1,886	-	1,886	0.001141
9076 Pratt Airport Authority	10,291	-	10,291	0.006228
9078 The Legacy At Park View	-	-	-	0.000000
9079 RWD 1 Elk Co	5,765	-	5,765	0.003489
9080 Ottawa Recreation Commission	28,869	-	28,869	0.017472
9081 Oberlin Housing Authority	5,373	-	5,373	0.003252
9082 Fort Scott Housing Authority	25,603	-	25,603	0.015495

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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9084 Goddard Public Library	\$ 5,898	\$ -	\$ 5,898	0.003570%
9086 SE Kansas Area Agency on Aging	63,486	-	63,486	0.038423
9087 Ulysses Housing Authority	7,273	-	7,273	0.004402
9089 Lakin Recreation Commission	13,014	-	13,014	0.007876
9090 City of Agra	3,424	-	3,424	0.002072
9091 City of Chase	6,529	-	6,529	0.003951
9092 Larned Recreation Comm	4,960	-	4,960	0.003002
9093 City of Scammon	2,761	-	2,761	0.001671
9095 Comanche County Hospital	221,482	-	221,482	0.134044
9096 Rossville Community Library	6,814	-	6,814	0.004124
9097 Edwards County Hospital	394,387	-	394,387	0.238688
9098 Sublette Recreation Commission	8,067	-	8,067	0.004882
9100 City of Weir	5,674	-	5,674	0.003434
9101 Deerfield Recreation Commission	4,226	-	4,226	0.002558
9102 Stanton County Cemetery Board	3,014	-	3,014	0.001824
9103 SW Kansas Area Agency on Aging	64,847	-	64,847	0.039246
9104 Jayhawk Area Agency on Aging	75,834	-	75,834	0.045896
9105 NW Kansas Area Agency on Aging	69,648	-	69,648	0.042152
9106 Post Rock Extension District 1	13,746	-	13,746	0.008319
9108 City of Bronson	7,338	-	7,338	0.004441
9109 City of Gridley	6,944	-	6,944	0.004203
9110 City of Inman	38,517	-	38,517	0.023311
9111 City of New Strawn	10,090	-	10,090	0.006107
9113 City of Uniontown	7,540	-	7,540	0.004563
9114 Erie City Public Library	1,911	-	1,911	0.001157
9115 Oakley Public Library	7,608	-	7,608	0.004604
9116 Oswego Public Library	2,088	-	2,088	0.001264
9117 Stanton County Public Library	8,732	-	8,732	0.005285
9121 Wichita County Extension Council	2,321	-	2,321	0.001405
9122 Jewell County Conservation District	1,670	-	1,670	0.001011
9123 Rooks County Conservation District	4,598	-	4,598	0.002783
9124 Russell County Conservation District	3,867	-	3,867	0.002340
9125 Saline County Conservation District	8,803	-	8,803	0.005328
9126 Hugoton Recreation Commission	15,485	-	15,485	0.009372
9127 Hospital Dist No 6 of Harper County	682,198	-	682,198	0.412875
9128 Johnson County RWD 7	41,112	-	41,112	0.024882
9129 Jetmore Housing Authority	3,235	-	3,235	0.001958
9130 Stanton County Health Care Facility	411,791	-	411,791	0.249221
9131 City of Palco	5,011	-	5,011	0.003033
9132 Western Kansas Groundwater Management	9,641	-	9,641	0.005835
9134 Tri-Ko Inc	346,466	-	346,466	0.209686
9135 Mary Cotton Public Library	4,927	-	4,927	0.002982
9136 City of Harveyville	5,489	-	5,489	0.003322
9137 SE Kansas Regional Juvenile Detention Center	33,635	-	33,635	0.020356
9138 City of Greenleaf	5,217	-	5,217	0.003157
9139 Kansas Guardianship Program	39,097	-	39,097	0.023662
9140 City of Pleasanton	45,743	-	45,743	0.027684
9141 City of Winchester	3,524	-	3,524	0.002133
9142 Wakarusa Township	29,934	-	29,934	0.018116
9144 N C Kansas Reg Juvenile Deten Facility	97,062	-	97,062	0.058743
9145 Developmental Services of NW Kansas Inc	661,485	-	661,485	0.400339
9146 Futures Unlimited Inc	256,111	-	256,111	0.155002
9147 C O F Training Services Inc	361,782	-	361,782	0.218955
9148 NW Local Environmental Protection Group	2,671	-	2,671	0.001617
9149 Big Lakes Developmental Center Inc	405,082	-	405,082	0.245161

**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, 2020

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
9150 Multi Community Diversified Service Inc	\$ 339,377	\$ -	\$ 339,377	0.205395%
9151 High Plains Mental Health Center	507,666	-	507,666	0.307246
9152 Arrowhead West Inc	599,840	-	599,840	0.363031
9153 Barton County Extension Council	-	-	-	0.000000
9154 NE Kansas Area Agency on Aging Inc	28,938	-	28,938	0.017514
9155 City of Onaga	24,264	-	24,264	0.014685
9156 Central Rush County Ems	2,844	-	2,844	0.001721
9157 Tri-Valley Developmental Service Inc	272,275	-	272,275	0.164784
9158 Wyandotte County Fair Association Inc	-	-	-	0.000000
9159 Sunflower Extension District 6	8,394	-	8,394	0.005080
9160 Goodland Housing Authority	11,870	-	11,870	0.007184
9161 Medicine Lodge Township	7,663	-	7,663	0.004638
9162 NW Kansas Groundwater Mgt Dist 4	17,262	-	17,262	0.010447
9163 Coldwater-Wilmore Regional Library	2,561	-	2,561	0.001550
9164 Twin Valley Developmental Services Inc	213,289	-	213,289	0.129085
9166 Scott County Extension Council	716	-	716	0.000433
9169 Housing Authority City of Iola	22,898	-	22,898	0.013858
9170 Plumb Township Wabaunsee Co	2,193	-	2,193	0.001327
9171 Training & Evaluation Center Hutchinson	307,511	-	307,511	0.186110
9172 Nemaha County Training Center Inc	97,539	-	97,539	0.059032
9173 Sheltered Living Inc	396,387	-	396,387	0.239899
9174 Starkey Inc	947,261	-	947,261	0.573295
9175 Community Living Opportunities Inc	85,006	-	85,006	0.051447
9176 City of Grainfield	381	-	381	0.000231
9177 City of Cunningham	6,889	-	6,889	0.004169
9178 City of Greeley	2,328	-	2,328	0.001409
9179 Halstead Public Library	-	-	-	0.000000
9181 Colby Recreation Dept	3,507	-	3,507	0.002122
9182 City of Whitewater	9,969	-	9,969	0.006033
9183 Walnut Creek Extension Dist 2	9,953	-	9,953	0.006024
9184 SC Kansas Area Agency on Aging	26,757	-	26,757	0.016194
9185 Rice County Council on Aging	22,216	-	22,216	0.013445
9186 Kingman County Council on Aging	12,107	-	12,107	0.007327
9187 City of Norcatur	2,166	-	2,166	0.001311
9188 Beloit Housing Authority	3,182	-	3,182	0.001926
9189 Republic County Historical Society	-	-	-	0.000000
9190 Sherman County Conservation District	3,342	-	3,342	0.002023
9191 Jackson County Conservation District	7,822	-	7,822	0.004734
9192 Johnson County Extension Council	12,029	-	12,029	0.007280
9193 Yates Center Public Library	2,895	-	2,895	0.001752
9194 Overbrook Public Library	3,901	-	3,901	0.002361
9195 Franklin County RWD 6	14,545	-	14,545	0.008803
9196 Public Wholesale Water Supply 11	20,303	-	20,303	0.012288
9197 Public Wholesale Water Supply 12	13,768	-	13,768	0.008333
9198 Pawnee Mental Health Services Inc	689,817	-	689,817	0.417486
9199 Topeka Association for Retarded Citizens	296,406	-	296,406	0.179389
9200 North Central Regional Planning Commission	80,216	-	80,216	0.048548
9201 Coffeyville Regional Medical Center Inc	1,510,539	-	1,510,539	0.914198
9202 Kansas Public Telecommunications	91,748	-	91,748	0.055527
9204 Elk County Council on Aging	6,407	-	6,407	0.003878
9205 City of La Harpe	14,332	-	14,332	0.008674
9206 City of Offerle	3,295	-	3,295	0.001994
9207 Wabaunsee County Extension Council	2,151	-	2,151	0.001302
9208 Cowley County Council on Aging	16,814	-	16,814	0.010176
9209 McPherson County Council on Aging	7,723	-	7,723	0.004674

**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, 2020

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
9210 Center Twp Reno County	\$ 2,594	\$ -	\$ 2,594	0.001570%
9211 RWD 5 Anderson Co	7,245	-	7,245	0.004385
9212 RWD 3 Cowley Co	4,843	-	4,843	0.002931
9213 RWD 6 Crawford Co	5,003	-	5,003	0.003028
9214 RWD 1 Woodson Co	11,465	-	11,465	0.006939
9215 Kansas Bostwick Irrigation District 2	43,459	-	43,459	0.026302
9216 Greeley County Library	4,403	-	4,403	0.002665
9217 Haskell Township Library	18,479	-	18,479	0.011184
9218 City of Kensington	6,630	-	6,630	0.004013
9219 City of Mound Valley	4,404	-	4,404	0.002665
9220 Kanwaka Township	9,970	-	9,970	0.006034
9221 Lincoln Township Dickinson County	2,634	-	2,634	0.001594
9222 Doniphan Co Conservation District	4,954	-	4,954	0.002998
9224 Gove County Medical Center	588,357	-	588,357	0.356081
9225 Bird City Housing Authority	3,792	-	3,792	0.002295
9226 Scott Recreation Commission	7,687	-	7,687	0.004652
9227 Labette Center for Mental Health Service	180,112	-	180,112	0.109006
9228 Cheney Recreation Commission	5,244	-	5,244	0.003174
9229 Douglass Public Library	2,839	-	2,839	0.001718
9230 Reno Township	11,193	-	11,193	0.006774
9231 City of Richmond	6,821	-	6,821	0.004128
9233 Iroquois Center for Human Development	96,661	-	96,661	0.058500
9234 Bert Nash Community Mental Health	718,656	-	718,656	0.434940
9235 City of Elwood	38,799	-	38,799	0.023482
9236 City of Elk City	6,444	-	6,444	0.003900
9237 Park Township	3,049	-	3,049	0.001845
9238 Unified Government of Wyandotte County	5,983,485	-	5,983,485	3.621282
9239 Creative Community Living Inc	-	-	-	0.000000
9240 Flint Hills Community Health Center Inc	424,559	-	424,559	0.256949
9242 University of Kansas Hospital Authority	2,958,017	-	2,958,017	1.790230
9243 St Francis Housing Authority	2,295	-	2,295	0.001389
9244 Horton Housing Authority	7,918	-	7,918	0.004792
9245 Lawrence Housing Authority	167,162	-	167,162	0.101169
9246 Lincoln Housing Authority	8,621	-	8,621	0.005218
9247 City of Burden	9,315	-	9,315	0.005638
9248 City of Longton	5,735	-	5,735	0.003471
9249 City of Westmoreland	14,313	-	14,313	0.008662
9250 Consolidated RWD 2	19,581	-	19,581	0.011851
9251 Towanda Township	4,550	-	4,550	0.002754
9253 City of Herndon	3,310	-	3,310	0.002003
9254 Housing Authority of City of Galena	5,082	-	5,082	0.003076
9255 Atchison Housing Authority	38,561	-	38,561	0.023338
9256 Jetmore Public Library	2,447	-	2,447	0.001481
9257 Hays Housing Authority	4,649	-	4,649	0.002814
9258 Housing Authority of City of Belleville	6,783	-	6,783	0.004105
9259 Sharon Springs Housing Authority	2,337	-	2,337	0.001414
9260 Haysville Community Library	13,641	-	13,641	0.008256
9261 Hamilton County Library	8,274	-	8,274	0.005008
9262 Ellis Public Library	2,294	-	2,294	0.001388
9263 Bucklin Public Library	1,271	-	1,271	0.000769
9264 Elkhart Cemetery District	2,688	-	2,688	0.001627
9265 Ellis Recreation Commission	4,656	-	4,656	0.002818
9266 Clay County Conservation District	5,271	-	5,271	0.003190
9267 City of Linn Valley	8,321	-	8,321	0.005036
9268 City of Blue Mound	6,590	-	6,590	0.003988

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

Schedules of Employer Allocations  
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<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
9269 Kansas Workers Risk Cooperative for Counties	\$ 65,994	\$ -	\$ 65,994	0.039940%
9270 Manhattan Housing Authority	35,978	-	35,978	0.021774
9271 Norton Housing Authority	9,338	-	9,338	0.005651
9272 Topeka Housing Authority	198,015	-	198,015	0.119841
9275 City of Linwood	5,654	-	5,654	0.003422
9276 Lindsborg Community Library	2,500	-	2,500	0.001513
9277 City of North Newton	45,341	-	45,341	0.027441
9278 City of Arcadia	3,774	-	3,774	0.002284
9279 Four County Mental Health Center Inc	832,589	-	832,589	0.503894
9280 Disability Planning Organization of Kansas Inc	35,423	-	35,423	0.021438
9281 OCCK Inc	787,017	-	787,017	0.476313
9282 Housing Authority of Kansas City Kansas	462,845	-	462,845	0.280120
9283 Hoisington Recreation Commission	3,883	-	3,883	0.002350
9284 Cottonwood Inc	661,031	-	661,031	0.400064
9285 Johnson Co Fire Dist No 2	2,534	-	2,534	0.001534
9286 Oskaloosa Public Library	2,795	-	2,795	0.001692
9287 Basehor Community Library	30,142	-	30,142	0.018242
9288 City of Gypsum	8,139	-	8,139	0.004926
9289 Greenleaf Housing Authority	1,838	-	1,838	0.001112
9292 Spring Hill Recreation Commission	24,102	-	24,102	0.014587
9293 RWD 4 Franklin Co	4,481	-	4,481	0.002712
9294 Mulvane Public Library	15,935	-	15,935	0.009644
9295 City of Prescott	6,245	-	6,245	0.003780
9296 Anderson County Extension Council	-	-	-	0.000000
9297 Thomas Co Economic Development Alliance	5,750	-	5,750	0.003480
9298 Housing Authority of City of Holton	6,226	-	6,226	0.003768
9299 City of Bentley	10,240	-	10,240	0.006197
9301 The Center for Counseling & Consultation	218,005	-	218,005	0.131939
9306 River Valley Extension District 4	23,403	-	23,403	0.014164
9307 Public Wholesale Water Supply District 13	14,297	-	14,297	0.008653
9308 Linn County Library District 1	3,520	-	3,520	0.002130
9309 Pleasanton Housing Authority	7,437	-	7,437	0.004501
9310 Public Housing Agency of S Hutchinson	16,351	-	16,351	0.009896
9311 Housing Authority of the City of Solomon	2,626	-	2,626	0.001589
9313 USD 350 Recreation Commission	3,938	-	3,938	0.002383
9314 Wellington Housing Authority	15,119	-	15,119	0.009150
9317 Nippawalla Township	509	-	509	0.000308
9318 Linn County Library District # 5	4,875	-	4,875	0.002950
9320 City of Vermillion	2,948	-	2,948	0.001784
9321 Public Wholesale Water Supply District # 20	13,671	-	13,671	0.008274
9322 Thomas County Historical Society	10,139	-	10,139	0.006136
9323 Phillips-Rooks Extension Dist # 5	4,517	-	4,517	0.002734
9329 Jefferson County Rural Water Dist No 13	13,456	-	13,456	0.008144
9330 Rose Hill Recreation Commission	12,041	-	12,041	0.007287
9339 Coffey County Conservation District	3,719	-	3,719	0.002251
9341 Meadowlark Extension District	20,055	-	20,055	0.012138
9342 Park City Public Library	8,039	-	8,039	0.004865
9347 Auburn Township	6,830	-	6,830	0.004134
9350 The Housing Authority of the City of Paola	18,833	-	18,833	0.011398
9351 The Housing Authority of the City of Phillipsburg	7,064	-	7,064	0.004275
9353 Equus Beds Groundwater Mgmt Dist # 2	16,750	-	16,750	0.010137
9354 Americus Township Library	1,625	-	1,625	0.000983
9360 Southeast Kansasworks Inc	90,195	-	90,195	0.054587
9362 Kansas Power Pool	80,836	-	80,836	0.048923
9363 Osborne Housing Authority	6,288	-	6,288	0.003806

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

Schedules of Employer Allocations  
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<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual Nonemployer Contributions</b>	<b>Total Employer/ Nonemployer Contributions</b>	<b>Employer Allocated Percentage</b>
9365 Newton Housing Authority	\$ 20,017	\$ -	\$ 20,017	0.0121159%
9366 Lincoln Carnegie Library	2,891	-	2,891	0.001750
9367 City of St George	22,293	-	22,293	0.013492
9370 Ashland Library	2,711	-	2,711	0.001641
9372 City of Otis	5,407	-	5,407	0.003272
9375 City of Chanute Housing Authority	19,184	-	19,184	0.011610
9380 Baldwin City Recreation Commission	21,715	-	21,715	0.013142
9381 Barton County Conservation District	2,411	-	2,411	0.001459
9382 Coffey County Housing Authority	6,709	-	6,709	0.004060
9383 Parsons Housing Authority	15,371	-	15,371	0.009303
9387 Hoxie Housing Authority	2,374	-	2,374	0.001437
9403 Strong City Housing Authority	2,538	-	2,538	0.001536
9404 Public Wholesale Water Supply District # 23	17,963	-	17,963	0.010871
9406 Stockton Recreation Commission	3,288	-	3,288	0.001990
9407 Unified Greeley County	125,728	-	125,728	0.076092
9408 Great Plains Development Authority	24,903	-	24,903	0.015072
9411 Horsethief Reservoir	11,008	-	11,008	0.006662
9412 City of Fontana	1,116	-	1,116	0.000675
9414 Valley Township	-	-	-	0.000000
9418 Garden City Housing Authority	15,102	-	15,102	0.009140
9424 Rural Water District # 5	39,918	-	39,918	0.024159
9425 Oaklawn Improvement District	11,169	-	11,169	0.006760
9427 Twin Creeks Extension District # 9	7,918	-	7,918	0.004792
9432 Graves Memorial Public Library	1,422	-	1,422	0.000861
9434 Pottawatomie Co RWD # 4	7,434	-	7,434	0.004499
9436 Neodesha Housing Authority	11,620	-	11,620	0.007033
9438 Palmyra Township	-	-	-	0.000000
9443 Minneha Township	8,227	-	8,227	0.004979
9447 Golden Prairie Extension District 12	15,780	-	15,780	0.009550
9448 Frontier Extension District # 11	17,301	-	17,301	0.010471
9449 Southwind Extension District # 10	15,214	-	15,214	0.009208
9451 Montgomery Co RWD # 12	2,508	-	2,508	0.001518
9455 Coffey County Fire District # 1	9,051	-	9,051	0.005478
9460 Liberal Housing Authority	15,271	-	15,271	0.009242
9463 City of Benton	24,734	-	24,734	0.014969
9468 Salt Creek Township	3,173	-	3,173	0.001920
9480 Clay Center Housing Authority	19,127	-	19,127	0.011576
9482 RWD # 1 Washington	15,218	-	15,218	0.009210
9484 Lakin Comanche Cemetery District	6,922	-	6,922	0.004189
9486 Chisholm Creek Utility Authority	21,962	-	21,962	0.013292
9490 City of Atlanta	2,301	-	2,301	0.001393
9491 Chapman Housing Authority	2,428	-	2,428	0.001469
9493 Downs Housing Authority	4,002	-	4,002	0.002422
9494 Garfield Township	2,989	-	2,989	0.001809
9495 Seneca Housing Authority	7,165	-	7,165	0.004336
9497 Beck-Bookman Library	5,932	-	5,932	0.003590
9499 Midway Extension District # 15	5,419	-	5,419	0.003280
9510 Douglas County Conservation District	9,563	-	9,563	0.005788
9515 Northeast Kansas Environmental Services	5,701	-	5,701	0.003450
9516 Grant Township	9,009	-	9,009	0.005452
9518 Hesston Recreation Commission	7,437	-	7,437	0.004501
9519 Williamsport Township	7,379	-	7,379	0.004466
9520 Clay Center Public Utilities Commission	123,765	-	123,765	0.074904
9521 Hill City Housing Authority	3,136	-	3,136	0.001898
9522 Wellsville Fire District	1,721	-	1,721	0.001042

**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
9523 Frontenac Housing Authority	\$ 1,732	\$ -	\$ 1,732	0.001048%
9529 Butler County Fire District # 3	25,817	-	25,817	0.015625
9534 Cowley Rural Water District # 5	17,280	-	17,280	0.010458
9541 Lincoln Library	5,679	-	5,679	0.003437
9544 Cottonwood Extension District	5,695	-	5,695	0.003447
9547 Flint Hills Metropolitan Planning Organization	16,893	-	16,893	0.010224
9556 Clearwater Recreation Commission	4,702	-	4,702	0.002846
9559 Minneapolis Housing Authority	13,145	-	13,145	0.007956
9561 Valley Center Recreation Commission	9,583	-	9,583	0.005800
9568 Coldwater Housing Authority	1,098	-	1,098	0.000665
9569 Wild West Extension District # 18	3,347	-	3,347	0.002026
9572 Franklin County Rural Water District # 1	4,649	-	4,649	0.002814
9573 City of Copeland	1,614	-	1,614	0.000977
9574 Walnut Township	1,734	-	1,734	0.001049
<b>Total Local Group</b>	<b>\$ 165,231,118</b>	<b>\$ -</b>	<b>\$ 165,231,118</b>	<b>100.000000 %</b>
<b>Kansas Police and Firemen Group</b>				
S246 Fort Hays State University	\$ 114,223	\$ -	\$ 114,223	0.094376%
S367 Kansas State University	268,813	-	268,813	0.222106
S379 Emporia State University	93,878	-	93,878	0.077566
S385 Pittsburg State University	103,797	-	103,797	0.085762
S682 Staff Benefits University of Kansas	348,193	-	348,193	0.287693
S683 University of Kansas Medical Center	738,598	-	738,598	0.610263
S715 Wichita State University	295,956	-	295,956	0.244532
Other state agencies	9,905,357	-	9,905,357	8.184256
3 Anderson County	44,344	-	44,344	0.036639
4 Atchison County	328,679	-	328,679	0.271570
12 Cherokee County	210,156	-	210,156	0.173640
18 Cowley County	270,723	-	270,723	0.223684
20 Dickinson County	235,877	-	235,877	0.194892
22 Douglas County	1,457,797	-	1,457,797	1.204498
25 Ellis County	596,910	-	596,910	0.493194
28 Ford County	635,536	-	635,536	0.525109
29 Franklin County	653,602	-	653,602	0.540036
33 Gray County	121,803	-	121,803	0.100639
37 Harvey County	296,788	-	296,788	0.245220
39 Jefferson County	392,287	-	392,287	0.324125
41 Johnson County	10,904,841	-	10,904,841	9.010075
42 Kearny County	211,363	-	211,363	0.174638
45 Labette County	166,184	-	166,184	0.137309
47 Leavenworth County	1,365,926	-	1,365,926	1.128590
56 Miami County	801,634	-	801,634	0.662346
61 Neosho County	143,199	-	143,199	0.118318
66 Ottawa County	64,748	-	64,748	0.053498
71 Reno County	521,279	-	521,279	0.430704
72 Republic County	68,530	-	68,530	0.056623
74 Riley County	502,084	-	502,084	0.414845
77 Russell County	95,363	-	95,363	0.078793
80 Sedgwick County	7,492,931	-	7,492,931	6.191000
81 Seward County	366,480	-	366,480	0.302802
82 Shawnee County	1,761,407	-	1,761,407	1.455354
88 Sumner County	236,263	-	236,263	0.195211
97 City of Abilene	252,800	-	252,800	0.208875
104 City of Arkansas City	567,287	-	567,287	0.468718
107 City of Atchison	438,444	-	438,444	0.362262
120 City of Chanute	425,142	-	425,142	0.351272

**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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
126 City of Coffeyville	\$ 608,351	\$ -	\$ 608,351	0.502647%
130 City of Dodge City	808,482	-	808,482	0.668005
135 City of El Dorado	476,883	-	476,883	0.394022
141 City of Erie	27,834	-	27,834	0.022998
142 City of Eudora	171,870	-	171,870	0.142007
144 City of Fort Scott	339,639	-	339,639	0.280625
147 City of Garden City	1,187,770	-	1,187,770	0.981389
148 City of Garnett	39,229	-	39,229	0.032413
151 City of Girard	78,881	-	78,881	0.065175
160 City of Hays	715,779	-	715,779	0.591409
170 City of Hutchinson	2,187,922	-	2,187,922	1.807760
177 City of Junction City	1,407,286	-	1,407,286	1.162764
186 City of Lawrence	5,506,892	-	5,506,892	4.550044
187 City of Leavenworth	1,347,828	-	1,347,828	1.113637
188 City of Liberal	640,997	-	640,997	0.529621
193 City of Marion	43,882	-	43,882	0.036257
200 City of Minneola	17,845	-	17,845	0.014744
208 City of Newton	1,233,988	-	1,233,988	1.019577
211 City of Olathe	5,898,976	-	5,898,976	4.874002
214 City of Oswego	40,533	-	40,533	0.033490
215 City of Ottawa	639,619	-	639,619	0.528482
217 City of Paola	200,388	-	200,388	0.165570
218 City of Parsons	433,470	-	433,470	0.358153
221 City of Pittsburg	891,557	-	891,557	0.736645
235 City of Topeka	8,569,499	-	8,569,499	7.080509
246 City of Wellington	423,757	-	423,757	0.350127
248 City of Winfield	650,001	-	650,001	0.537060
297 Clark County	50,745	-	50,745	0.041928
301 Pottawatomie County	736,592	-	736,592	0.608606
304 City of Augusta	262,012	-	262,012	0.216486
307 City of Bonner Springs	335,178	-	335,178	0.276939
314 City of Herington	96,285	-	96,285	0.079555
318 City of Manhattan	1,149,247	-	1,149,247	0.949560
319 City of McPherson	662,817	-	662,817	0.547649
322 City of Salina	2,467,015	-	2,467,015	2.038360
366 City of Concordia	201,188	-	201,188	0.166231
385 City of Baldwin City	121,320	-	121,320	0.100240
393 City of Emporia	1,160,525	-	1,160,525	0.958878
395 City of Gardner	530,454	-	530,454	0.438285
404 City of Rossville	18,656	-	18,656	0.015414
406 City of Spring Hill	184,258	-	184,258	0.152242
442 City of Belleville	47,557	-	47,557	0.039294
459 City of Shawnee	2,828,414	-	2,828,414	2.336964
480 City of Lenexa	2,983,240	-	2,983,240	2.464888
483 Soldier Twp Shawnee County	92,805	-	92,805	0.076680
641 City of Moundridge	106,270	-	106,270	0.087805
676 City of Mission	429,115	-	429,115	0.354554
769 City of Roeland Park	181,452	-	181,452	0.149924

(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, 2020

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
940 City of Louisburg	\$ 55,315	\$ -	\$ 55,315	0.045704%
1069 City of Merriam	453,922	-	453,922	0.375051
4087 City of Overbrook	17,781	-	17,781	0.014691
4126 City of Derby	899,756	-	899,756	0.743419
4182 City of Leawood	1,936,694	-	1,936,694	1.600185
4254 City of Fairway	121,308	-	121,308	0.100230
4279 City of Victoria	33,475	-	33,475	0.027659
4476 Johnson Co Consolidated Fire Dist No 2	1,347,946	-	1,347,946	1.113730
4583 City of Overland Park	2,635,331	-	2,635,331	2.177430
4612 City of Westwood	99,219	-	99,219	0.081980
4808 Johnson Co Park & Recreation Dist	320,346	-	320,346	0.264680
4809 City of Edwardsville	469,891	-	469,891	0.388250
4810 City of Goddard	152,915	-	152,915	0.126350
5242 City of Lansing	245,882	-	245,882	0.203160
5553 Riley County Law Enforcement Agency	1,656,071	-	1,656,071	1.368320
5621 Shawnee Heights Fire District	149,469	-	149,469	0.123500
5686 City of Park City	164,875	-	164,875	0.136230
9085 Johnson Co Fire Dist 1	594,992	-	594,992	0.491610
9238 Unified Government of Wyandotte County	14,946,158	-	14,946,158	12.349200
9247 City of Burden	-	-	-	0.000000
9267 City of Linn Valley	26,612	-	26,612	0.021990
9285 Johnson Co Fire Dist No 2	734,570	-	734,570	0.606940
9290 City of Basehor	173,447	-	173,447	0.143310
9316 City of Andover	566,627	-	566,627	0.468170
9340 McPherson County Rural Fire Dist # 9	5,287	-	5,287	0.004370
9364 Leavenworth Co Fire District # 1	133,908	-	133,908	0.110640
9417 Northwest Consolidated Fire District	322,015	-	322,015	0.266060
9455 Coffey County Fire District # 1	-	-	-	0.000000
5543 City of Lake Quivira	23,403	-	23,403	0.019340
240 City of Wakefield	8,678	-	8,678	0.007170
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 121,029,418</b>	<b>\$ -</b>	<b>\$ 121,029,418</b>	<b>100.000000 %</b>
<b>Judges Group:</b>				
<b>Employer - State of Kansas</b>				
<b>Total Judges Group</b>	<b>\$ 5,425,634</b>	<b>\$ -</b>	<b>\$ 5,425,634</b>	<b>100.000000 %</b>
<b>Total Pension Plan</b>	<b>\$ 929,884,485</b>	<b>\$ 74,432,313</b>	<b>\$ 1,004,316,798</b>	

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
<b>State/School Group</b>														
<b>Special Funding Situation - Subtotal</b>	\$ 780,422,875	\$ 10,867,977	\$ 69,144,707	\$ 39,852,363	\$ 5,150,748	\$ 125,015,795	\$ 8,577,893	\$ 12,481,701	\$ 21,059,594	\$ 91,040,036	\$ 2,486,719	\$ 93,526,755	\$ -	\$ 93,526,755
<b>Nonspecial Funding Situation</b>														
<b>Employer - State of Kansas</b>														
S175 Kansas Housing Resource Corporation	\$ 4,150,733	\$ 57,802	\$ 367,751	\$ 211,958	\$ 348,283	\$ 985,794	\$ 45,622	\$ 217,420	\$ 263,042	\$ 484,203	\$ 31,913	\$ 516,116	\$ -	\$ 516,116
S176 Kansas Development Finance Authority	1,156,207	16,101	102,439	59,042	15,901	193,483	12,708	171,693	184,401	134,877	(18,660)	116,217	-	116,217
S246 Fort Hays State University	9,695,953	135,023	859,052	495,125	-	1,489,200	106,572	2,080,131	2,186,703	1,131,079	(923,565)	207,514	-	207,514
S276 Dept of Transportation	149,232,649	2,078,177	13,221,868	7,620,578	744,656	23,665,279	1,640,267	8,222,368	9,862,635	17,408,697	(4,671,924)	12,736,773	-	12,736,773
S367 Kansas State University	67,644,824	942,005	5,993,266	3,454,289	12,532	10,402,092	743,507	8,988,535	9,732,042	7,891,090	(2,726,248)	5,164,842	-	5,164,842
S379 Emporia State University	9,364,349	130,406	829,672	478,191	-	1,438,269	102,927	2,206,181	2,309,108	1,092,396	(908,297)	184,099	-	184,099
S385 Pittsburg State University	12,946,244	180,286	1,147,025	661,101	6,288	1,994,700	142,297	2,074,506	2,216,803	1,510,241	(642,059)	868,182	-	868,182
S450 Kansas Lottery	7,105,733	98,953	629,561	362,855	114,636	1,206,005	78,102	87,005	165,107	828,918	87,583	916,501	-	916,501
S561 Kansas Board of Regents	625,027	8,704	55,377	31,917	13,051	109,049	6,870	269,112	275,982	72,912	(63,994)	8,918	-	8,918
S682 Staff Benefits University of Kansas	44,569,704	620,667	3,948,832	2,275,956	-	6,845,455	489,881	8,315,254	8,805,135	5,199,268	(3,852,515)	1,346,753	-	1,346,753
S683 University of Kansas Medical Center	19,496,140	271,498	1,727,339	995,572	334,118	3,328,527	214,289	183,813	398,102	2,274,317	(64,353)	2,209,964	-	2,209,964
S715 Wichita State University	18,341,353	255,417	1,625,026	936,603	-	2,817,046	201,596	5,842,926	6,044,522	2,139,606	(2,318,451)	(178,845)	-	(178,845)
Other state agencies (less KPERS)	1,188,547,824	16,551,425	105,304,169	60,693,296	44,660,559	227,209,449	13,063,731	26,939,348	40,003,079	138,649,750	(866,619)	137,783,131	118,364	137,901,495
<b>State Subtotal</b>	\$ 1,532,876,740	\$ 21,346,464	\$ 135,811,377	\$ 78,276,483	\$ 46,250,024	\$ 281,684,348	\$ 16,848,369	\$ 65,598,292	\$ 82,446,661	\$ 178,817,354	\$ (16,937,189)	\$ 161,880,165	\$ 118,364	\$ 161,998,529
<b>Employers - Other</b>														
4930 North Central Kansas Technical College	\$ 90,037	\$ 1,254	\$ 7,977	\$ 4,598	\$ 67,649	\$ 81,478	\$ 990	\$ 71,527	\$ 72,517	\$ 10,503	\$ 12,572	\$ 23,075	\$ -	\$ 23,075
4931 North West Kansas Technical College	51,631	719	4,574	2,637	29,174	37,104	567	77,951	78,518	6,023	(26,862)	(20,839)	-	(20,839)
5045 Allen County Community College	57,758	804	5,117	2,949	12,225	21,095	635	945	1,580	6,738	10,108	16,846	-	16,846
5046 Coffeyville Community College	1,494	21	132	76	1,014	1,243	16	-	16	174	246	420	-	420
5047 Garden City Community College	110,435	1,538	9,784	5,639	59,782	76,743	1,214	43,136	44,350	12,883	(7,215)	5,668	-	5,668
5048 Hutchinson Community College	718,426	10,005	63,652	36,687	120,202	230,546	7,896	98,976	106,872	83,808	50,181	133,989	-	133,989
5049 Kansas City Kansas Community College	1,653,389	23,025	146,489	84,430	330,501	584,445	18,173	583,962	602,135	192,876	6,352	199,228	10,923	210,151
5050 Neosho County Community College	146,674	2,043	12,995	7,490	89,593	112,121	1,612	152,695	154,307	17,110	(33,342)	(16,232)	-	(16,232)
5107 Cowley County Community College	237,458	3,307	21,038	12,126	44,188	80,659	2,610	42,695	45,305	27,701	38,236	65,937	-	65,937
5108 Barton County Community College	226,923	3,160	20,106	11,588	62,970	97,824	2,494	2,582	5,076	26,472	10,146	36,618	-	36,618
5109 Butler County Community College	445,402	6,203	39,462	22,744	116,294	184,703	4,896	278,254	283,150	51,958	(43,669)	8,289	-	8,289
5110 Colby Community College	162,963	2,269	14,438	8,322	448	25,477	1,791	50,914	52,705	19,010	(15,040)	3,970	-	3,970

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 350,807	\$ 4,885	\$ 31,081	\$ 17,914	\$ 253,972	\$ 307,852	\$ 3,856	\$ 74,649	\$ 78,505	\$ 40,923	\$ (51,515)	\$ (10,592)	\$ -	\$ (10,592)
5112 Labette Community College	55,741	776	4,939	2,846	11,829	20,390	613	15,411	16,024	6,502	8,073	14,575	-	14,575
5113 Pratt Community College	135,093	1,881	11,969	6,899	14,746	35,495	1,485	16,692	18,177	15,759	(7,838)	7,921	-	7,921
5177 Cloud County Community College	336,312	4,683	29,797	17,174	149,857	201,511	3,697	-	3,697	39,232	53,311	92,543	-	92,543
5178 Dodge City Community College	384,057	5,348	34,027	19,612	70,850	129,837	4,221	45,349	49,570	44,802	52,674	97,476	-	97,476
5179 Fort Scott Community College	242,987	3,384	21,528	12,408	76,942	114,262	2,671	120,248	122,919	28,346	8,032	36,378	-	36,378
5180 Highland Community College	34,894	486	3,091	1,782	30,284	35,643	384	80,649	81,033	4,071	(20,582)	(16,511)	-	(16,511)
5404 Seward County Community College	70,386	980	6,236	3,594	33,939	44,749	774	41,998	42,772	8,211	6,554	14,765	-	14,765
5406 Johnson County Community College	318,080	4,430	28,181	16,243	110,184	159,038	3,496	637,959	641,455	37,106	(102,267)	(65,161)	-	(65,161)
5596 NW Kansas Education Service Center	893,270	12,439	79,143	45,615	-	137,197	9,818	187,670	197,488	104,204	(129,682)	(25,478)	-	(25,478)
5600 SC Kansas Special Education Coop	703,856	9,802	62,361	35,942	2,881	110,986	7,736	456,530	464,266	82,108	(138,998)	(56,890)	-	(56,890)
5604 ANW Special Education Coop	534,916	7,449	47,393	27,316	-	82,158	5,879	327,278	333,157	62,400	(271,164)	(208,764)	-	(208,764)
5608 Tri County Special Education Coop	305,453	4,254	27,063	15,598	171,454	218,369	3,357	146,711	150,068	35,632	(116,122)	(80,490)	-	(80,490)
5609 Keystone Learning Services	753,096	10,487	66,724	38,457	70,503	186,171	8,278	300,098	308,376	87,852	(89,974)	(2,122)	-	(2,122)
5612 SE Kansas Education Service Center	1,029,931	14,343	91,251	52,594	14,533	172,721	11,320	626,894	638,214	120,146	(229,038)	(108,892)	-	(108,892)
5624 Reno County Education Coop	324,431	4,518	28,744	16,567	-	49,829	3,566	199,231	202,797	37,846	(105,133)	(67,287)	-	(67,287)
5626 High Plains Educational Coop	310,309	4,321	27,493	15,846	124,231	171,891	3,411	528,355	531,766	36,199	(126,052)	(89,853)	-	(89,853)
5634 SW Kansas Coop District 613	1,161,960	16,181	102,948	59,336	317,442	495,907	12,772	35,938	48,710	135,548	100,041	235,589	-	235,589
5638 East Central Kansas Coop in Education	331,978	4,623	29,413	16,952	78,747	129,735	3,649	175,324	178,973	38,727	(29,150)	9,577	-	9,577
5655 Brown Co Kansas Special Educ Coop	-	-	-	-	4,482	4,482	-	25,634	25,634	-	(1,994)	(1,994)	-	(1,994)
5657 Doniphan County Education Coop	13,823	192	1,224	706	893	3,015	152	195,161	195,313	1,613	(87,747)	(86,134)	-	(86,134)
5671 Marion County Special Education Coop	247,022	3,440	21,886	12,614	44,009	81,949	2,715	179,739	182,454	28,816	13,302	42,118	-	42,118
5682 Sedgwick Co Area Educ Serv Coop 618	1,408,683	19,617	124,808	71,935	-	216,360	15,483	323,145	338,628	164,330	(109,583)	54,747	-	54,747
5688 Sumner County Education Services	51,556	718	4,567	2,633	-	7,918	567	78,579	79,146	6,014	(64,811)	(58,797)	-	(58,797)
9034 Three Lakes Educational Cooperative	782,610	10,898	69,339	39,964	147,610	267,811	8,602	20,877	29,479	91,295	92,405	183,700	-	183,700
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	123,586	1,721	10,949	6,311	7,292	26,273	1,358	115,285	116,643	14,417	(89,491)	(75,074)	-	(75,074)
9047 SW Plains Regional Service Center	210,410	2,930	18,642	10,745	5,296	37,613	2,313	228,306	230,619	24,545	(143,233)	(118,688)	-	(118,688)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	705,425	9,824	62,500	36,023	150,691	259,038	7,754	94,724	102,478	82,291	16,702	98,993	-	98,993
9056 Smoky Hill Education Service Center	76,064	1,059	6,739	3,884	64,455	76,137	836	95,838	96,674	8,873	(18,153)	(9,280)	-	(9,280)
9273 Nc Kansas Sp Ed Coop Interlocal 636	23,163	323	2,052	1,183	29,375	32,933	255	119,416	119,671	2,702	(74,726)	(72,024)	-	(72,024)
9274 Southeast Kansas Interlocal 637	403,260	5,616	35,728	20,593	20,858	82,795	4,432	208,338	212,770	47,042	(60,924)	(13,882)	-	(13,882)
9303 Wsu Campus of Applied Sciences and Technology	38,630	538	3,423	1,973	19,825	25,759	425	99,774	100,199	4,506	(7,599)	(3,093)	-	(3,093)
9304 Manhattan Area Technical College	-	-	-	-	2,562	2,562	-	3,570	3,570	-	(4)	(4)	-	(4)
9305 Flint Hills Technical College	282,887	3,939	25,064	14,446	45,247	88,696	3,109	74,968	78,077	33,000	(20,418)	12,582	-	12,582

**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, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/20 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 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	\$ -	\$ -	\$ -	\$ -	\$ 10,116	\$ 10,116	\$ -	\$ 29,461	\$ 29,461	\$ -	\$ (496)	\$ (496)	\$ -	\$ (496)
9487 Western Kansas Com College Virtual Ed Consortium	119,925	1,670	10,626	6,124	5,394	23,814	1,318	52,253	53,571	13,990	(14,160)	(170)	-	(170)
9507 Butler Co Special Education Interlocal # 638	681,216	9,486	60,355	34,786	11,763	116,390	7,487	234,380	241,867	79,467	60,556	140,023	-	140,023
4828 USD 202 Turner	44,331,274	617,346	3,927,708	2,263,780	5,710,868	12,519,702	487,260	3,066,594	3,553,854	5,171,454	829,160	6,000,614	-	6,000,614
4829 USD 203 Piper	20,084,853	279,697	1,779,499	1,025,635	2,185,309	5,270,140	220,759	69,686	290,445	2,342,994	985,178	3,328,172	-	3,328,172
4871 USD 205 Bluestem	5,259,792	73,247	466,013	268,592	253,683	1,061,535	57,812	259,953	317,765	613,580	22,293	635,873	-	635,873
4882 USD 204 Bonner Springs	29,462,876	410,293	2,610,382	1,504,524	738,075	5,263,274	323,836	335,564	659,400	3,436,984	1,100,974	4,537,958	-	4,537,958
4912 USD 206 Remington-Whitewater	5,505,469	76,668	487,779	281,137	232,613	1,078,197	60,512	39,045	99,557	642,239	(31,233)	611,006	-	611,006
4977 USD 209 Moscow	2,366,809	32,960	209,697	120,861	39,908	403,426	26,014	280,377	306,391	276,100	(80,395)	195,705	-	195,705
4978 USD 233 Olathe	342,576,523	4,770,637	30,351,946	17,493,700	18,796,687	71,412,970	3,765,375	1,364,627	5,130,002	39,963,179	6,085,241	46,048,420	-	46,048,420
4979 USD 242 Weskan	1,260,067	17,547	111,641	64,345	64,975	258,508	13,850	16,451	30,301	146,993	3,620	150,613	-	150,613
4980 USD 250 Pittsburg	26,877,214	374,285	2,381,295	1,372,487	483,718	4,611,785	295,417	414,201	709,618	3,135,355	43,973	3,179,328	-	3,179,328
4981 USD 253 Emporia	57,318,838	798,208	5,078,394	2,926,992	1,228,336	10,031,930	630,011	321,969	951,980	6,686,515	285,661	6,972,176	-	6,972,176
4982 USD 259 Wichita	558,777,113	7,781,393	49,507,108	28,534,003	31,420,123	117,242,627	6,141,709	21,511,694	27,653,403	65,184,005	3,148,642	68,332,647	-	68,332,647
4983 USD 260 Derby	70,166,826	977,126	6,216,712	3,583,075	2,303,102	13,080,015	771,227	950,336	1,721,563	8,185,294	1,479,250	9,664,544	-	9,664,544
4984 USD 262 Valley Center	24,050,731	334,925	2,130,871	1,228,153	1,301,889	4,995,838	264,350	-	264,350	2,805,632	611,436	3,417,068	-	3,417,068
4985 USD 265 Goddard	48,569,952	676,373	4,303,250	2,480,229	3,077,824	10,537,676	533,849	1,685,586	2,219,435	5,665,916	528,601	6,194,517	-	6,194,517
4986 USD 266 Maize	54,294,872	756,097	4,810,473	2,772,572	2,911,860	11,251,002	596,773	1,505,565	2,102,338	6,333,755	(88,812)	6,244,943	-	6,244,943
4987 USD 268 Cheney	7,255,695	101,041	642,848	370,513	200,435	1,314,837	79,750	245,197	324,947	846,411	(9,496)	836,915	-	836,915
4988 USD 290 Ottawa	26,924,885	374,949	2,385,518	1,374,922	495,983	4,631,372	295,941	204,280	500,221	3,140,916	185,621	3,326,537	-	3,326,537
4990 USD 314 Brewster	1,700,462	23,680	150,660	86,834	161,423	422,597	18,690	3,883	22,573	198,367	73,933	272,300	-	272,300
4991 USD 348 Baldwin City	11,811,930	164,490	1,046,526	603,177	451,432	2,265,625	129,829	177,167	306,996	1,377,918	49,979	1,427,897	-	1,427,897
4992 USD 349 Stafford	2,898,512	40,364	256,805	148,013	127,790	572,972	31,859	20,512	52,371	338,125	35,824	373,949	-	373,949
4993 USD 352 Goodland	9,124,425	127,065	808,415	465,940	68,206	1,469,626	100,290	120,424	220,714	1,064,408	(14,156)	1,050,252	-	1,050,252
4994 USD 359 Argonia Public Schools	2,140,709	29,811	189,665	109,315	126,159	454,950	23,529	122,495	146,024	249,724	26,992	276,716	-	276,716
4995 USD 363 Holcomb	8,813,070	122,729	780,829	450,040	54,880	1,408,478	96,867	263,375	360,242	1,028,086	(127,099)	900,987	-	900,987
4996 USD 371 Montezuma	2,809,148	39,120	248,888	143,449	85,398	516,855	30,876	85,487	116,363	327,700	18,401	346,101	-	346,101
4997 USD 373 Newton	40,904,646	569,628	3,624,112	2,088,799	1,533,077	7,815,616	449,597	1,410,164	1,859,761	4,771,721	85,048	4,856,769	-	4,856,769
4998 USD 376 Sterling	4,944,252	68,852	438,056	252,479	69,664	829,051	54,344	284,069	338,413	576,771	(27,465)	549,306	-	549,306
4999 USD 383 Manhattan	76,972,262	1,071,897	6,819,668	3,930,595	5,758,326	17,580,486	846,028	456,078	1,302,106	8,979,180	1,028,198	10,007,378	-	10,007,378
5000 USD 385 Andover	43,325,477	603,340	3,838,595	2,212,419	554,472	7,208,826	476,205	453,591	929,796	5,054,123	83,490	5,137,613	-	5,137,613
5001 USD 386 Madison-Virgil	2,847,778	39,657	252,311	145,422	229,340	666,730	31,301	242,171	273,472	332,207	(8,804)	323,403	-	323,403
5002 USD 390 Hamilton	1,089,184	15,168	96,500	55,619	34,615	201,902	11,972	59,207	71,179	127,058	(20,944)	106,114	-	106,114
5004 USD 394 Rose Hill	13,845,715	192,812	1,226,717	707,033	610,491	2,737,053	152,183	166,216	318,399	1,615,168	148,303	1,763,471	-	1,763,471
5005 USD 396 Douglass Public Schools	6,839,135	95,240	605,941	349,241	65,961	1,116,383	75,171	206,369	281,540	797,818	(45,204)	752,614	-	752,614

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 2,685,487	\$ 37,397	\$ 237,932	\$ 137,135	\$ 93,646	\$ 506,110	\$ 29,517	\$ 219,673	\$ 249,190	\$ 313,275	\$ (76,547)	\$ 236,728	\$ -	\$ 236,728
5007 USD 399 Paradise	1,640,836	22,850	145,377	83,789	5,116	257,132	18,035	135,966	154,001	191,411	(38,801)	152,610	-	152,610
5008 USD 404 Riverton	7,664,933	106,740	679,105	391,410	277,484	1,454,739	84,248	251,305	335,553	894,151	(43,252)	850,899	-	850,899
5010 USD 409 Atchison Public Schools	19,675,690	273,999	1,743,247	1,004,741	1,492,644	4,514,631	216,262	374,410	590,672	2,295,263	611,927	2,907,190	-	2,907,190
5011 USD 420 Osage City	6,241,380	86,916	552,980	318,717	278,319	1,236,932	68,601	78,068	146,669	728,087	147,073	875,160	-	875,160
5012 USD 421 Lyndon	3,960,124	55,148	350,864	202,224	164,391	772,627	43,527	101,709	145,236	461,967	49,228	511,195	-	511,195
5013 USD 443 Dodge City	76,265,268	1,062,051	6,757,028	3,894,493	4,834,779	16,548,351	838,258	2,909,245	3,747,503	8,896,706	1,444,248	10,340,954	-	10,340,954
5014 USD 446 Independence	17,666,488	246,019	1,565,234	902,141	88,024	2,801,418	194,178	206,142	400,320	2,060,880	(5,772)	2,055,108	-	2,055,108
5015 USD 448 Inman	4,476,136	62,334	396,582	228,574	307,860	995,350	49,199	321,987	371,186	522,163	(81,105)	441,058	-	441,058
5016 USD 449 Easton	6,065,192	84,462	537,370	309,720	165,051	1,096,603	66,665	248,370	315,035	707,533	(105,062)	602,471	-	602,471
5017 USD 453 Leavenworth	39,587,045	551,279	3,507,374	2,021,516	192,225	6,272,394	435,115	777,860	1,212,975	4,618,017	(2,805,147)	1,812,870	-	1,812,870
5018 USD 456 Marais Des Cygnes Valley	2,868,400	39,945	254,138	146,475	58,147	498,705	31,528	137,439	168,967	334,613	(57,081)	277,532	-	277,532
5019 USD 470 Arkansas City	28,961,136	403,306	2,565,929	1,478,903	2,095,176	6,543,314	318,322	707,309	1,025,631	3,378,454	455,571	3,834,025	-	3,834,025
5020 USD 475 Geary Co	82,910,730	1,154,594	7,345,810	4,233,844	758,383	13,492,631	911,300	3,675,361	4,586,661	9,671,930	416,058	10,087,988	-	10,087,988
5021 USD 477 Ingalls	2,801,153	39,008	248,180	143,041	70,625	500,854	30,788	167,221	198,009	326,768	(83,146)	243,622	-	243,622
5022 USD 480 Liberal	51,808,138	721,467	4,590,151	2,645,587	1,533,537	9,490,742	569,441	1,027,669	1,597,110	6,043,665	479,325	6,522,990	-	6,522,990
5024 USD 215 Lakin	7,007,701	97,588	620,875	357,849	555,117	1,631,429	77,024	346,674	423,698	817,482	49,726	867,208	-	867,208
5025 USD 234 Fort Scott	19,546,575	272,201	1,731,808	998,148	317,599	3,319,756	214,843	294,446	509,289	2,280,201	103,360	2,383,561	-	2,383,561
5026 USD 251 North Lyon	4,282,688	59,640	379,442	218,696	82,938	740,716	47,072	404,142	451,214	499,596	(95,653)	403,943	-	403,943
5027 USD 261 Haysville	64,809,749	902,525	5,742,081	3,309,516	3,236,350	13,190,472	712,346	275,830	988,176	7,560,365	1,377,091	8,937,456	-	8,937,456
5028 USD 267 Renwick	14,664,116	204,209	1,299,227	748,824	802,399	3,054,659	161,178	1,207,645	1,368,823	1,710,639	54,820	1,765,459	-	1,765,459
5029 USD 288 Central Heights	5,720,512	79,662	506,832	292,118	554,493	1,433,105	62,876	850,520	913,396	667,325	(98,209)	569,116	-	569,116
5031 USD 305 Salina	100,802,646	1,403,753	8,931,017	5,147,496	902,236	16,384,502	1,107,956	1,715,949	2,823,905	11,759,107	422,939	12,182,046	-	12,182,046
5032 USD 361 Anthony-Harper	8,492,598	118,266	752,436	433,675	66,510	1,370,887	93,345	234,455	327,800	990,702	(41,892)	948,810	-	948,810
5033 USD 378 Riley Co	6,431,316	89,561	569,808	328,416	322,440	1,310,225	70,689	103,784	174,473	750,244	117,858	868,102	-	868,102
5034 USD 403 Otis-Bison	2,795,549	38,930	247,683	142,755	69,736	499,104	30,727	195,405	226,132	326,114	(58,135)	267,979	-	267,979
5035 USD 413 Chanute	15,202,469	211,706	1,346,924	776,315	133,392	2,468,337	167,096	562,882	729,978	1,773,440	(118,906)	1,654,534	-	1,654,534
5036 USD 415 Hiawatha	8,824,053	122,882	781,802	450,601	294,166	1,649,451	96,988	49,349	146,337	1,029,368	101,249	1,130,617	-	1,130,617
5037 USD 418 McPherson	32,078,351	446,715	2,842,110	1,638,084	2,299,794	7,226,703	352,584	2,308,559	2,661,143	3,742,092	145,847	3,887,939	-	3,887,939
5038 USD 422 Kiowa County	3,760,399	52,366	333,168	192,025	261,497	839,056	41,332	239,502	280,834	438,668	(158,199)	280,469	-	280,469
5039 USD 439 Sedgwick Public Schools	4,864,751	67,745	431,012	248,419	346,595	1,093,771	53,470	284,785	338,255	567,496	16,032	583,528	-	583,528
5040 USD 445 Coffeyville	15,304,610	213,128	1,355,974	781,531	337,728	2,688,361	168,218	122,107	290,325	1,785,355	16,426	1,801,781	-	1,801,781
5041 USD 457 Garden City	78,205,729	1,089,074	6,928,951	3,993,582	134,501	12,146,108	859,586	1,652,709	2,512,295	9,123,070	(932,466)	8,190,604	-	8,190,604
5042 USD 458 Basehor-Linwood	24,593,940	342,489	2,178,999	1,255,892	1,700,826	5,478,206	270,320	193,224	463,544	2,869,000	1,490,689	4,359,689	-	4,359,689
5043 USD 465 Winfield	34,602,743	481,869	3,065,769	1,766,992	1,430,470	6,745,100	380,331	588,981	969,312	4,036,574	298,186	4,334,760	-	4,334,760

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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	\$ 3,701,894	\$ 51,552	\$ 327,984	\$ 189,038	\$ 4,902	\$ 573,476	\$ 40,689	\$ 115,302	\$ 155,991	\$ 431,844	\$ (59,281)	\$ 372,563	\$ -	\$ 372,563
5057 USD 258 Humboldt	6,485,264	90,312	574,588	331,171	226,465	1,222,536	71,282	105,501	176,783	756,537	26,152	782,689	-	782,689
5058 USD 273 Beloit	14,348,576	199,815	1,271,270	732,711	838,975	3,042,771	157,710	379,014	536,724	1,673,830	109,623	1,783,453	-	1,783,453
5059 USD 284 Chase County	3,867,024	53,851	342,615	197,470	41,256	635,192	42,504	205,976	248,480	451,107	(25,369)	425,738	-	425,738
5060 USD 285 Cedar Vale	1,906,464	26,549	168,911	97,354	76,288	369,102	20,955	1,323	22,278	222,398	44,942	267,340	-	267,340
5061 USD 286 Chautauqua County	3,623,813	50,464	321,066	185,050	65,015	621,595	39,831	123,485	163,316	422,735	(54,617)	368,118	-	368,118
5062 USD 287 West Franklin	6,856,768	95,486	607,502	350,141	509,809	1,562,938	75,365	461,833	537,198	799,875	(56,828)	743,047	-	743,047
5063 USD 327 Ellsworth	5,835,878	81,269	517,053	298,010	129,874	1,026,206	64,144	83,612	147,756	680,783	14,852	695,635	-	695,635
5064 USD 338 Valley Falls	3,586,901	49,950	317,796	183,165	105,959	656,870	39,425	404,206	443,631	418,429	(120,929)	297,500	-	297,500
5065 USD 342 McLouth	4,330,956	60,312	383,719	221,161	156,872	822,064	47,603	183,212	230,815	505,227	3,779	509,006	-	509,006
5066 USD 380 Vermillion	5,271,000	73,403	467,006	269,164	92,584	902,157	57,935	150,551	208,486	614,887	(90,947)	523,940	-	523,940
5067 USD 389 Eureka	7,884,831	109,802	698,588	402,640	226,567	1,437,597	86,665	341,071	427,736	919,803	(47,420)	872,383	-	872,383
5068 USD 417 Council Grove	7,152,956	99,610	633,745	365,266	290,744	1,389,365	78,621	420,681	499,302	834,426	(200,178)	634,248	-	634,248
5069 USD 440 Halstead	7,095,571	98,811	628,660	362,336	175,697	1,265,504	77,990	155,822	233,812	827,732	(13,095)	814,637	-	814,637
5070 USD 464 Tonganoxie	17,681,730	246,231	1,566,584	902,919	280,293	2,996,027	194,346	138,177	332,523	2,062,658	223,247	2,285,905	-	2,285,905
5072 USD 482 Dighton	2,411,043	33,576	213,616	123,120	66,687	436,999	26,501	53,351	79,852	281,260	(14,686)	266,574	-	266,574
5073 USD 487 Herington	4,406,871	61,369	390,445	225,037	33,675	710,526	48,437	140,863	189,300	514,082	(42,886)	471,196	-	471,196
5076 USD 217 Rolla	1,873,587	26,091	165,998	95,675	-	287,764	20,593	343,684	364,277	218,563	(122,539)	96,024	-	96,024
5077 USD 218 Elkhart	5,000,441	69,635	443,035	255,348	155,638	923,656	54,962	680,251	735,213	583,325	(313,200)	270,125	-	270,125
5078 USD 226 Meade	4,376,460	60,946	387,750	223,484	251,250	923,430	48,103	298,768	346,871	510,535	(57,111)	453,424	-	453,424
5079 USD 235 Uniontown	4,717,031	65,688	417,924	240,876	16,542	741,030	51,846	437,906	489,752	550,264	(70,410)	479,854	-	479,854
5080 USD 252 Southern Lyon County	5,761,757	80,237	510,486	294,225	278,893	1,163,841	63,329	33,771	97,100	672,136	98,532	770,668	-	770,668
5081 USD 254 Barber County North	4,927,964	68,626	436,613	251,647	177,791	934,677	54,165	14,664	68,829	574,870	29,847	604,717	-	604,717
5082 USD 269 Palco	1,262,383	17,580	111,846	64,464	-	193,890	13,875	281,386	295,261	147,263	(136,921)	10,342	-	10,342
5083 USD 270 Plainville	3,562,094	49,605	315,598	181,899	129,056	676,158	39,152	114,953	154,105	415,535	6,207	421,742	-	421,742
5087 USD 281 Hill City	3,860,299	53,758	342,019	197,127	56,260	649,164	42,430	88,095	130,525	450,322	21,677	471,999	-	471,999
5088 USD 289 Wellsville	7,211,162	100,421	638,902	368,239	170,691	1,278,253	79,260	161,694	240,954	841,216	(92,746)	748,470	-	748,470
5089 USD 298 Lincoln	3,639,578	50,684	322,463	185,855	2,061	561,063	40,004	182,249	222,253	424,574	(55,543)	369,031	-	369,031
5090 USD 303 Ness City	2,872,883	40,007	254,535	146,704	166,317	607,563	31,577	190,484	222,061	335,135	5,547	340,682	-	340,682
5092 USD 321 Kaw Valley	14,295,227	199,072	1,266,543	729,987	369,672	2,565,274	157,124	185,922	343,046	1,667,606	158,393	1,825,999	-	1,825,999
5093 USD 322 Onaga-Havensville-Wheaton	3,298,709	45,937	292,262	168,449	120,466	627,114	36,257	44,820	81,077	384,810	19,784	404,594	-	404,594
5095 USD 329 Mill Creek Valley	4,957,029	69,030	439,188	253,131	114,006	875,355	54,484	585,523	640,007	578,261	(158,966)	419,295	-	419,295
5096 USD 346 Jayhawk	5,953,860	82,912	527,506	304,034	318,020	1,232,472	65,441	30,338	95,779	694,546	115,069	809,615	-	809,615
5098 USD 360 Caldwell	3,119,382	43,440	276,374	159,292	156,096	635,202	34,286	57,087	91,373	363,891	54,767	418,658	-	418,658
5099 USD 365 Garnett	10,151,143	141,362	899,382	518,369	37,124	1,596,237	111,575	148,470	260,045	1,184,179	(72,657)	1,111,522	-	1,111,522

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 11,715,617	\$ 163,149	\$ 1,037,992	\$ 598,259	\$ 171,449	\$ 1,970,849	\$ 128,770	\$ 282,918	\$ 411,688	\$ 1,366,682	\$ 59,126	\$ 1,425,808	\$ -	\$ 1,425,808
5101 USD 372 Silver Lake	7,759,527	108,057	687,486	396,241	185,261	1,377,045	85,288	179,981	265,269	905,186	65,113	970,299	-	970,299
5102 USD 379 Clay Center	16,206,547	225,688	1,435,884	827,589	715,357	3,204,518	178,132	1,801,889	1,980,021	1,890,571	(18,324)	1,872,247	-	1,872,247
5103 USD 382 Pratt	9,665,468	134,599	856,351	493,568	213,889	1,698,407	106,236	172,235	278,471	1,127,523	(134,266)	993,257	-	993,257
5104 USD 419 Canton-Galva	3,154,500	43,929	279,486	161,085	60,069	544,569	34,672	511,188	545,860	367,987	(177,972)	190,015	-	190,015
5105 USD 459 Bucklin	2,512,363	34,987	222,593	128,294	111,071	496,945	27,614	99,144	126,758	293,079	(58,634)	234,445	-	234,445
5106 USD 483 Kismet-Plains	8,026,350	111,773	711,127	409,866	75,509	1,308,275	88,220	265,961	354,181	936,312	(10,755)	925,557	-	925,557
5116 USD 210 Hugoton	9,204,300	128,177	815,492	470,018	483,246	1,896,933	101,168	1,473,592	1,574,760	1,073,725	(263,112)	810,613	-	810,613
5117 USD 212 Northern Valley	1,882,778	26,219	166,812	96,144	1,512	290,687	20,694	232,451	253,145	219,635	(121,206)	98,429	-	98,429
5118 USD 214 Ulysses	14,227,904	198,134	1,260,578	726,549	930,576	3,115,837	156,384	1,464,695	1,621,079	1,659,753	(144,583)	1,515,170	-	1,515,170
5119 USD 219 Minneola	3,073,804	42,805	272,336	156,964	94,580	566,685	33,785	49,010	82,795	358,574	68,561	427,135	-	427,135
5120 USD 231 Gardner Edgerton	69,628,996	969,636	6,169,061	3,555,611	3,590,618	14,284,926	765,316	42,938	808,254	8,122,553	2,596,881	10,719,434	-	10,719,434
5122 USD 255 South Barber County	2,691,016	37,474	238,422	137,417	41,210	454,523	29,578	81,110	110,688	313,920	(8,876)	305,044	-	305,044
5123 USD 256 Marmaton Valley	2,697,592	37,566	239,004	137,753	89,576	503,899	29,650	141,194	170,844	314,687	(45,140)	269,547	-	269,547
5125 USD 320 Wamego	18,739,084	260,956	1,660,265	956,913	236,411	3,114,545	205,968	571,657	777,625	2,186,003	(114,475)	2,071,528	-	2,071,528
5127 USD 332 Cunningham	2,181,954	30,385	193,319	111,422	13,721	348,847	23,983	180,303	204,286	254,535	(38,160)	216,375	-	216,375
5128 USD 335 North Jackson	3,697,486	51,490	327,594	188,812	101,333	669,229	40,640	34,154	74,794	431,329	25,617	456,946	-	456,946
5129 USD 337 Royal Valley	8,774,290	122,189	777,394	448,060	217,718	1,565,361	96,441	710,814	807,255	1,023,563	(109,032)	914,531	-	914,531
5130 USD 343 Perry	7,066,879	98,412	626,118	360,871	182,157	1,267,558	77,674	384,496	462,170	824,385	(386,485)	437,900	-	437,900
5131 USD 364 Marysville	9,611,296	133,845	851,552	490,802	213,396	1,689,595	105,641	24,650	130,291	1,121,203	(27,742)	1,093,461	-	1,093,461
5132 USD 368 Paola	36,389,357	506,749	3,224,062	1,858,226	1,252,392	6,841,429	399,968	231,779	631,747	4,244,991	386,430	4,631,421	-	4,631,421
5133 USD 381 Spearville-Windthors	3,152,259	43,898	279,287	160,970	344,714	828,869	34,648	411,461	446,109	367,726	(3,755)	363,971	-	363,971
5134 USD 393 Solomon	3,246,106	45,204	287,601	165,763	131,087	629,655	35,679	142,720	178,399	378,674	(43,793)	334,881	-	334,881
5135 USD 402 Augusta	17,270,849	240,510	1,530,180	881,937	178,658	2,831,285	189,830	311,929	501,759	2,014,727	(47,616)	1,967,111	-	1,967,111
5137 USD 432 Victoria	2,637,368	36,727	233,669	134,677	165,162	570,235	28,988	173,367	202,355	307,662	(5,123)	302,539	-	302,539
5138 USD 454 Burlingame Public Schools	2,732,785	38,056	242,122	139,550	135,046	554,774	30,037	181,748	211,785	318,792	(22,008)	296,784	-	296,784
5140 USD 463 Udall	3,420,427	47,632	303,046	174,664	66,322	591,664	37,595	218,945	256,540	399,009	(48,313)	350,696	-	350,696
5141 USD 467 Wichita County Schools	4,327,295	60,261	383,394	220,974	97,394	762,023	47,563	360,528	408,091	504,800	(77,859)	426,941	-	426,941
5142 USD 474 Haviland	1,083,057	15,082	95,958	55,306	48,973	215,319	11,904	85,814	97,718	126,344	(25,091)	101,253	-	101,253
5143 USD 211 Norton	6,933,729	96,557	614,322	354,071	185,127	1,250,077	76,211	76,705	152,916	808,852	2,518	811,370	-	811,370
5144 USD 216 Deerfield	2,855,548	39,766	252,999	145,819	70,233	508,817	31,386	374,164	405,550	333,113	(141,857)	191,256	-	191,256
5145 USD 227 Jetmore	2,965,386	41,295	262,730	151,428	14,125	469,578	32,594	123,834	156,428	345,926	(9,829)	336,097	-	336,097
5147 USD 232 De Soto	66,553,848	926,813	5,896,606	3,398,578	1,164,930	11,386,927	731,516	408,652	1,140,168	7,763,822	598,208	8,362,030	-	8,362,030
5148 USD 239 North Ottawa County	6,526,135	90,881	578,210	333,258	43,956	1,046,305	71,731	129,821	201,552	761,305	9,579	770,884	-	770,884
5149 USD 244 Burlington	13,540,785	188,566	1,199,700	691,461	651,099	2,730,826	148,831	111,821	260,652	1,579,597	334,844	1,914,441	-	1,914,441

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 11,297,936	\$ 157,332	\$ 1,000,986	\$ 576,930	\$ 152,649	\$ 1,887,897	\$ 124,179	\$ 465,812	\$ 589,991	\$ 1,317,958	\$ (191,673)	\$ 1,126,285	\$ -	\$ 1,126,285
5151 USD 274 Oakley	3,945,031	54,938	349,526	201,453	610,169	1,216,086	43,361	554,235	597,596	460,207	(62,108)	398,099	-	398,099
5152 USD 282 West Elk	7,076,368	98,544	626,960	361,355	486,461	1,573,320	77,779	363,460	441,239	825,492	(91)	825,401	-	825,401
5153 USD 283 Elk Valley	1,532,045	21,335	135,738	78,234	45,563	280,870	16,839	246,553	263,392	178,720	(146,604)	32,116	-	32,116
5154 USD 299 Sylvan Grove	2,459,312	34,248	217,892	125,585	82,579	460,304	27,031	90,656	117,687	286,890	13,043	299,933	-	299,933
5155 USD 311 Pretty Prairie	3,000,728	41,787	265,861	153,232	250,562	711,442	32,982	70,284	103,266	350,049	(26,123)	323,926	-	323,926
5156 USD 315 Colby	8,069,612	112,375	714,960	412,075	154,118	1,393,528	88,696	256,765	345,461	941,359	(201,969)	739,390	-	739,390
5157 USD 326 Logan	1,725,493	24,029	152,877	88,112	655	265,673	18,965	110,232	129,197	201,287	(31,825)	169,462	-	169,462
5158 USD 331 Kingman-Norwich	8,635,835	120,261	765,127	440,990	44,185	1,370,563	94,919	116,192	211,111	1,007,411	(54,643)	952,768	-	952,768
5159 USD 333 Concordia	15,058,559	209,702	1,334,174	768,967	1,403,546	3,716,389	165,514	147,087	312,601	1,756,652	267,841	2,024,493	-	2,024,493
5160 USD 347 Kinsley-Offerte	3,228,921	44,965	286,080	164,885	17,815	513,745	35,490	361,666	397,156	376,669	(126,112)	250,557	-	250,557
5161 USD 356 Conway Springs	4,686,545	65,264	415,224	239,319	77,706	797,513	51,511	273,926	325,437	546,708	(47,343)	499,365	-	499,365
5162 USD 377 Atchison Co Community	4,707,915	65,561	417,117	240,410	10,209	733,297	51,746	453,056	504,802	549,201	(173,257)	375,944	-	375,944
5163 USD 395 LaCrosse	3,293,030	45,858	291,759	168,159	7,818	513,594	36,195	41,144	77,339	384,148	(9,899)	374,249	-	374,249
5164 USD 412 Hoxie Community Schools	3,969,315	55,276	351,678	202,693	369,221	978,868	43,628	47,893	91,521	463,039	95,303	558,342	-	558,342
5166 USD 429 Troy	2,773,955	38,629	245,769	141,652	258,867	684,917	30,489	261,484	291,973	323,595	(4,219)	319,376	-	319,376
5167 USD 430 South Brown County	6,646,807	92,562	588,900	339,420	118,018	1,138,900	73,057	167,786	240,843	775,382	(45,422)	729,960	-	729,960
5168 USD 431 Hoisington	7,065,609	98,394	626,007	360,806	186,405	1,271,612	77,661	66,885	144,546	824,237	102,334	926,571	-	926,571
5171 USD 444 Little River	3,044,289	42,394	269,721	155,457	4,813	472,385	33,461	287,048	320,509	355,131	(99,191)	255,940	-	255,940
5172 USD 447 Cherryvale	8,186,548	114,004	725,320	418,047	27,534	1,284,905	89,981	309,478	399,459	955,000	(62,939)	892,061	-	892,061
5173 USD 452 Stanton Co	4,582,760	63,818	406,029	234,019	165,823	869,689	50,371	379,202	429,573	534,601	25,511	560,112	-	560,112
5174 USD 460 Hesston	6,987,826	97,311	619,115	356,834	162,013	1,235,273	76,806	78,289	155,095	815,163	19,599	834,762	-	834,762
5175 USD 462 Central	3,373,428	46,978	298,882	172,264	26,326	544,450	37,078	296,725	333,803	393,526	(82,661)	310,865	-	310,865
5176 USD 469 Lansing	26,921,149	374,897	2,385,188	1,374,731	831,812	4,966,628	295,900	908,251	1,204,151	3,140,480	1,151,914	4,292,394	-	4,292,394
5185 USD 229 Blue Valley	242,077,462	3,371,111	21,447,828	12,361,707	5,193,941	42,374,587	2,660,756	2,263,232	4,923,988	28,239,486	(329,096)	27,910,390	170	27,910,560
5186 USD 237 Smith Center	4,499,374	62,657	398,640	229,761	288,551	979,609	49,454	173,539	222,993	524,873	59,514	584,387	-	584,387
5187 USD 240 Twin Valley	5,736,128	79,880	508,215	292,916	142,637	1,023,648	63,048	53,421	116,469	669,147	132	669,279	-	669,279
5188 USD 271 Stockton	3,256,492	45,349	288,522	166,293	257,374	757,538	35,793	41,312	77,105	379,885	41,580	421,465	-	421,465
5189 USD 291 Grinnell	1,092,920	15,220	96,832	55,810	50,155	218,017	12,013	84,587	96,600	127,494	2,060	129,554	-	129,554
5190 USD 297 St Francis Schools	3,424,461	47,688	303,404	174,870	133,152	659,114	37,639	28,186	65,825	399,480	31,870	431,350	-	431,350
5191 USD 309 Nickerson	11,245,184	156,598	996,313	574,236	485,363	2,212,510	123,600	492,707	616,307	1,311,804	(514)	1,311,290	-	1,311,290
5192 USD 310 Fairfield	3,774,223	52,559	334,393	192,731	63,236	642,919	41,484	63,817	105,301	440,281	(52,303)	387,978	-	387,978
5193 USD 313 Buhler	18,668,698	259,976	1,654,028	953,319	264,056	3,131,379	205,194	471,106	676,300	2,177,792	(3,679)	2,174,113	-	2,174,113
5195 USD 323 Rock Creek	8,097,707	112,767	717,449	413,510	245,224	1,488,950	89,005	379,159	468,164	944,636	25,740	970,376	-	970,376
5196 USD 341 Oskaloosa	6,214,406	86,540	550,590	317,339	335,894	1,290,363	68,305	334,316	402,621	724,940	156,378	881,318	-	881,318



**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 3,231,461	\$ 45,001	\$ 286,304	\$ 165,015	\$ 34,393	\$ 530,713	\$ 35,518	\$ 183,004	\$ 218,522	\$ 376,965	\$ (39,120)	\$ 337,845	\$ -	\$ 337,845
5198 USD 353 Wellington	16,033,945	223,285	1,420,592	818,775	989,004	3,451,656	176,235	1,251,902	1,428,137	1,870,436	2,157	1,872,593	-	1,872,593
5199 USD 355 Ellinwood	4,759,845	66,284	421,717	243,062	145,688	876,751	52,317	150,358	202,675	555,259	(12,913)	542,346	-	542,346
5200 USD 362 Prairie View	11,494,896	160,075	1,018,437	586,988	950,424	2,715,924	126,344	316,516	442,860	1,340,934	(82,845)	1,258,089	-	1,258,089
5201 USD 369 Burrton	2,507,954	34,925	222,202	128,069	14,664	399,860	27,566	145,084	172,650	292,565	(115,166)	177,399	-	177,399
5202 USD 392 Osborne County	2,992,434	41,672	265,127	152,809	205,849	665,457	32,891	84,974	117,865	349,082	(16,646)	332,436	-	332,436
5203 USD 400 Smoky Valley	8,379,025	116,684	742,373	427,876	233,628	1,520,561	92,097	298,209	390,306	977,453	(30,129)	947,324	-	947,324
5204 USD 405 Lyons	12,280,868	171,020	1,088,073	627,124	218,384	2,104,601	134,983	604,186	739,169	1,432,622	(76,594)	1,356,028	-	1,356,028
5205 USD 408 Marion	5,333,615	74,275	472,553	272,362	177,000	996,190	58,624	64,701	123,325	622,192	15,071	637,263	-	637,263
5206 USD 410 Durham Hillsboro Lehigh	5,912,391	82,335	523,832	301,917	327,557	1,235,641	64,985	177,729	242,714	689,708	18,135	707,843	-	707,843
5207 USD 416 Louisburg	12,438,078	173,210	1,102,002	635,152	243,474	2,153,838	136,711	103,868	240,579	1,450,961	(59,857)	1,391,104	-	1,391,104
5208 USD 423 Moundridge	4,086,773	56,911	362,084	208,691	449,842	1,077,528	44,919	96,253	141,172	476,742	124,770	601,512	-	601,512
5210 USD 428 Great Bend	38,705,731	539,007	3,429,290	1,976,512	243,507	6,188,316	425,428	1,151,239	1,576,667	4,515,207	(71,338)	4,443,869	-	4,443,869
5212 USD 434 Santa Fe Trail	9,295,233	129,443	823,549	474,662	564,774	1,992,428	102,167	468,887	571,054	1,084,333	363	1,084,696	-	1,084,696
5213 USD 436 Caney Valley	7,645,804	106,474	677,411	390,434	329,293	1,503,612	84,038	130,037	214,075	891,919	32,848	924,767	-	924,767
5214 USD 450 Shawnee Heights	37,392,016	520,712	3,312,897	1,909,427	1,702,138	7,445,174	410,988	514,872	925,860	4,361,956	391,847	4,753,803	-	4,753,803
5215 USD 466 Scott Co	9,241,959	128,701	818,829	471,941	658,194	2,077,665	101,582	163,889	265,471	1,078,118	65,195	1,143,313	-	1,143,313
5216 USD 473 Chapman	9,908,231	137,980	877,859	505,965	49,552	1,571,356	108,905	1,208,027	1,316,932	1,155,842	(207,957)	947,885	-	947,885
5217 USD 476 Copeland	1,451,124	20,208	128,568	74,102	82,683	305,561	15,950	71,225	87,175	169,281	(21,941)	147,340	-	147,340
5218 USD 481 Rural Vista	3,438,284	47,881	304,628	175,576	187,861	715,946	37,791	151,110	188,901	401,092	3,291	404,383	-	404,383
5219 USD 241 Wallace County Schools	2,401,479	33,442	212,769	122,632	94,606	463,449	26,395	93,967	120,362	280,144	(45,759)	234,385	-	234,385
5220 USD 243 Lebo-Waverly	5,027,490	70,012	445,431	256,729	272,972	1,045,144	55,259	446,420	501,679	586,481	(366,911)	219,570	-	219,570
5222 USD 307 Ell-Saline	4,299,499	59,874	380,932	219,554	87,312	747,672	47,257	186,543	233,800	501,557	(32,766)	468,791	-	468,791
5223 USD 339 Jefferson County North	4,466,945	62,206	395,767	228,105	69,250	755,328	49,098	120,928	170,026	521,090	(57,542)	463,548	-	463,548
5226 USD 272 Waconda	2,695,051	37,531	238,779	137,623	251,257	665,190	29,622	111,808	141,430	314,391	(88,780)	225,611	-	225,611
5227 USD 275 Triplains	883,407	12,302	78,269	45,111	35,683	171,365	9,710	70,494	80,204	103,054	(38,524)	64,530	-	64,530
5228 USD 292 Wheatland	1,843,550	25,673	163,337	94,141	128,871	412,022	20,263	10,035	30,298	215,059	24,953	240,012	-	240,012
5229 USD 294 Oberlin	3,831,383	53,355	339,457	195,650	44,807	633,269	42,112	294,216	336,328	446,949	(87,877)	359,072	-	359,072
5230 USD 312 Haven	7,644,908	106,461	677,331	390,388	168	1,174,348	84,028	693,594	777,622	891,815	(306,544)	585,271	-	585,271
5231 USD 336 Holton	17,017,849	236,986	1,507,765	869,018	728,607	3,342,376	187,049	1,361,961	1,549,010	1,985,213	(190,956)	1,794,257	-	1,794,257
5233 USD 437 Auburn-Washburn	63,512,547	884,460	5,627,150	3,243,274	3,094,031	12,848,915	698,088	109,172	807,260	7,409,040	965,696	8,374,736	-	8,374,736
5235 USD 479 Crest	2,558,614	35,631	226,691	130,656	151,150	544,128	28,123	174,761	202,884	298,474	(15,281)	283,193	-	283,193
5236 USD 330 Mission Valley	5,858,518	81,584	519,059	299,166	25,096	924,905	64,393	349,457	413,850	683,424	(68,558)	614,866	-	614,866
5237 USD 334 Southern Cloud County	2,603,744	36,259	230,689	132,960	1,491	401,399	28,619	143,827	172,446	303,739	(90,918)	212,821	-	212,821
5238 USD 387 Altoona-Midway	2,586,335	36,017	229,147	132,071	97,705	494,940	28,427	41,546	69,973	301,708	39,745	341,453	-	341,453

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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	\$ 1,904,670	\$ 26,524	\$ 168,752	\$ 97,262	\$ 68,612	\$ 361,150	\$ 20,935	\$ 192,735	\$ 213,670	\$ 222,189	\$ (44,014)	\$ 178,175	\$ -	\$ 178,175
5240 USD 494 Syracuse	4,798,027	66,816	425,100	245,012	264,963	1,001,891	52,737	108,683	161,420	559,713	6,974	566,687	-	566,687
5241 USD 300 Comanche County	2,779,708	38,710	246,280	141,946	122,982	549,918	30,553	113,373	143,926	324,266	26,237	350,503	-	350,503
5250 USD 306 SE of Saline	6,726,159	93,667	595,931	343,472	68,427	1,101,497	73,930	250,323	324,253	784,638	(35,485)	749,153	-	749,153
5251 USD 384 Blue Valley	2,312,937	32,209	204,924	118,110	44,733	399,976	25,422	43,838	69,260	269,815	(14,888)	254,927	-	254,927
5267 USD 397 Centre	2,672,262	37,213	236,760	136,459	160,645	571,077	29,372	53,472	82,844	311,732	77,018	388,750	-	388,750
5268 USD 220 Ashland	2,626,235	36,572	232,682	134,109	83,994	487,357	28,866	65,879	94,745	306,363	20,034	326,397	-	326,397
5270 USD 224 Clifton-Clyde	3,668,569	51,088	325,032	187,336	252,514	815,970	40,322	109,256	149,578	427,956	46,280	474,236	-	474,236
5271 USD 225 Fowler	1,637,773	22,807	145,105	83,633	73,232	324,777	18,001	295,344	313,345	191,054	(76,531)	114,523	-	114,523
5272 USD 230 Spring Hill	37,994,777	529,106	3,366,301	1,940,207	4,904,676	10,740,290	417,614	-	417,614	4,432,271	1,775,277	6,207,548	-	6,207,548
5274 USD 249 Frontenac	8,471,303	117,969	750,549	432,588	364,071	1,665,177	93,111	46,485	139,596	988,218	171,860	1,160,078	-	1,160,078
5275 USD 263 Mulvane	19,434,721	270,643	1,721,897	992,436	1,069,073	4,054,049	213,614	600,891	814,505	2,267,152	220,298	2,487,450	-	2,487,450
5276 USD 264 Clearwater	9,881,705	137,610	875,510	504,610	136,358	1,654,088	108,613	314,138	422,751	1,152,748	(90,239)	1,062,509	-	1,062,509
5278 USD 293 Quinter	2,983,767	41,551	264,359	152,366	445,531	903,807	32,796	334,475	367,271	348,071	(5,054)	343,017	-	343,017
5280 USD 308 Hutchinson	53,798,213	749,181	4,766,469	2,747,210	1,517,251	9,780,111	591,314	726,955	1,318,269	6,275,817	532,219	6,808,036	-	6,808,036
5281 USD 316 Golden Plains	2,482,400	34,569	219,938	126,764	273,655	654,926	27,285	150,552	177,837	289,584	87,381	376,965	-	376,965
5283 USD 325 Phillipsburg	5,384,648	74,985	477,075	274,968	74,506	901,534	59,185	111,920	171,105	628,145	(37,893)	590,252	-	590,252
5284 USD 340 Jefferson West	6,841,526	95,273	606,153	349,363	190,496	1,241,285	75,198	583,264	658,462	798,096	(63,744)	734,352	-	734,352
5285 USD 344 Pleasanton	4,042,390	56,293	358,152	206,425	35,660	656,530	44,431	70,851	115,282	471,564	60,523	532,087	-	532,087
5286 USD 350 St John-Hudson	3,675,593	51,185	325,654	187,694	436,782	1,001,315	40,400	359,907	400,307	428,775	(20,742)	408,033	-	408,033
5287 USD 357 Belle Plaine	6,273,808	87,368	555,853	320,373	236,874	1,200,468	68,958	55,099	124,057	731,870	28,607	760,477	-	760,477
5288 USD 358 Oxford	3,524,959	49,088	312,307	180,002	90,429	631,826	38,744	64,461	103,205	411,203	18,001	429,204	-	429,204
5289 USD 366 Woodson	5,302,009	73,834	469,753	270,748	873,288	1,687,623	58,276	377,801	436,077	618,504	114,539	733,043	-	733,043
5291 USD 374 Sublette	6,221,056	86,633	551,179	317,679	11,175	966,666	68,378	192,283	260,661	725,716	(73,694)	652,022	-	652,022
5292 USD 375 Circle	16,575,884	230,832	1,468,607	846,449	34,577	2,580,465	182,191	255,718	437,909	1,933,656	(224,458)	1,709,198	-	1,709,198
5293 USD 388 Ellis	4,103,361	57,142	363,554	209,539	137,151	767,386	45,101	53,741	98,842	478,677	6,032	484,709	-	484,709
5294 USD 407 Russell County	9,124,201	127,061	808,395	465,928	171,939	1,573,323	100,287	112,403	212,690	1,064,381	59,068	1,123,449	-	1,123,449
5295 USD 411 Goessel	2,845,910	39,631	252,144	145,327	161,833	598,935	31,280	109,891	141,171	331,989	30,870	362,859	-	362,859
5296 USD 435 Abilene	13,083,952	182,204	1,159,226	668,133	24,923	2,034,486	143,810	716,838	860,648	1,526,305	(83,646)	1,442,659	-	1,442,659
5297 USD 461 Neodesha	7,202,495	100,300	638,134	367,796	230,225	1,336,455	79,165	120,878	200,043	840,205	32,268	872,473	-	872,473
5298 USD 468 Healy	903,132	12,577	80,017	46,119	28,422	167,135	9,927	100,158	110,085	105,355	(32,789)	72,566	-	72,566
5299 USD 471 Dexter	2,120,385	29,528	187,864	108,278	233,650	559,320	23,306	29,237	52,543	247,353	44,374	291,727	-	291,727
5300 USD 484 Fredonia	6,689,771	93,160	592,707	341,614	191,831	1,219,312	73,530	23,078	96,608	780,394	10,869	791,263	-	791,263
5302 USD 489 Hays	34,104,366	474,929	3,021,614	1,741,542	3,503,451	8,741,536	374,853	2,808,158	3,183,011	3,978,436	100,158	4,078,594	1,476	4,080,070
5303 USD 490 El Dorado	18,158,739	252,874	1,608,846	927,278	594,672	3,383,670	199,589	555,899	755,488	2,118,303	(3,262,967)	(1,144,664)	-	(1,144,664)

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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	\$ 14,905,683	\$ 207,573	\$ 1,320,629	\$ 761,160	\$ 520,097	\$ 2,809,459	\$ 163,833	\$ 181,094	\$ 344,927	\$ 1,738,819	\$ 108,834	\$ 1,847,653	\$ -	\$ 1,847,653
5305 USD 492 Flinthills	3,111,537	43,330	275,679	158,891	61,260	539,160	34,200	67,497	101,697	362,976	36,862	399,838	-	399,838
5306 USD 495 Fort Larned	12,249,187	170,579	1,085,266	625,506	89,065	1,970,416	134,635	564,405	699,040	1,428,926	(302,210)	1,126,716	-	1,126,716
5307 USD 496 Pawnee Heights	1,953,537	27,204	173,081	99,758	106,133	406,176	21,472	14,023	35,495	227,889	85,339	313,228	-	313,228
5308 USD 497 Lawrence	116,437,365	1,621,478	10,316,237	5,945,884	6,646,421	24,530,020	1,279,803	6,788,384	8,068,187	13,582,972	494,298	14,077,270	-	14,077,270
5309 USD 499 Galena	7,986,749	111,222	707,618	407,844	107,990	1,334,674	87,785	264,525	352,310	931,692	(31,881)	899,811	-	899,811
5310 USD 502 Lewis	1,193,791	16,624	105,768	60,961	47,712	231,065	13,121	22,780	35,901	139,261	17,686	156,947	-	156,947
5312 USD 345 Seaman	42,607,275	593,338	3,774,963	2,175,744	1,572,764	8,116,809	468,311	614,844	1,083,155	4,970,341	549,483	5,519,824	-	5,519,824
5313 USD 438 Skyline	3,810,461	53,064	337,603	194,582	657,718	1,242,967	41,882	556,426	598,308	444,508	(73,085)	371,423	-	371,423
5314 USD 501 Topeka Public Schools	169,148,337	2,355,518	14,986,378	8,637,575	5,524,852	31,504,323	1,859,167	3,884,972	5,744,139	19,731,957	1,438,883	21,170,840	-	21,170,840
5316 USD 208 Trego County	4,277,457	59,567	378,979	218,429	308,964	965,939	47,015	233,543	280,558	498,986	58,037	557,023	-	557,023
5317 USD 246 Arma	5,158,921	71,842	457,075	263,441	26,226	818,584	56,703	184,848	241,551	601,813	(41,222)	560,591	-	560,591
5318 USD 247 Cherokee	5,742,105	79,963	508,745	293,221	-	881,929	63,113	543,072	606,185	669,844	(300,347)	369,497	-	369,497
5319 USD 248 Girard	8,422,960	117,296	746,266	430,119	224,144	1,517,825	92,580	464,963	557,543	982,578	(10,311)	972,267	-	972,267
5320 USD 426 Pike Valley	2,247,258	31,295	199,105	114,756	-	345,156	24,700	281,264	305,964	262,153	(108,976)	153,177	-	153,177
5321 USD 498 Valley Heights	4,827,690	67,229	427,729	246,526	213,192	954,676	53,063	104,134	157,197	563,173	77,427	640,600	-	640,600
5322 USD 504 Oswego	5,289,306	73,658	468,628	270,099	132,500	944,885	58,137	64,133	122,270	617,023	33,390	650,413	-	650,413
5324 USD 500 Kansas City	246,700,944	3,435,497	21,857,464	12,597,806	28,875,034	66,765,801	2,711,574	47,756,503	50,468,077	28,778,837	(2,567,522)	26,211,315	-	26,211,315
5329 USD 245 Leroy-Gridley	2,327,358	32,410	206,202	118,847	140,013	497,472	25,581	61,334	86,915	271,497	(43,564)	227,933	-	227,933
5330 USD 493 Columbus	9,870,124	137,449	874,483	504,019	30,958	1,546,909	108,486	1,602,928	1,711,414	1,151,397	(410,774)	740,623	-	740,623
5331 USD 503 Parsons	11,932,975	166,176	1,057,250	609,358	1,924,423	3,757,207	131,159	2,337,506	2,468,665	1,392,038	(124,376)	1,267,662	-	1,267,662
5332 USD 506 Labette County	14,298,365	199,116	1,266,821	730,147	233,827	2,429,911	157,158	135,450	292,608	1,667,972	108,967	1,776,939	-	1,776,939
5333 USD 505 Chetopa	4,496,534	62,618	398,388	229,616	42,331	732,953	49,423	211,209	260,632	524,542	(99,815)	424,727	-	424,727
5337 USD 207 Fort Leavenworth	19,350,736	269,474	1,714,456	988,147	836,503	3,808,580	212,691	772,924	985,615	2,257,355	445,832	2,703,187	-	2,703,187
5366 USD 508 Baxter Springs	9,388,408	130,741	831,804	479,420	131,053	1,573,018	103,191	219,155	322,346	1,095,202	(123,431)	971,771	-	971,771
5367 USD 507 Satanta	3,596,689	50,087	318,663	183,665	8,349	560,764	39,532	260,577	300,109	419,571	(51,285)	368,286	-	368,286
5368 USD 101 Erie-St Paul	4,680,867	65,185	414,720	239,029	55,119	774,053	51,449	523,601	575,050	546,045	(179,808)	366,237	-	366,237
5405 USD 511 Attica	2,102,153	29,274	186,249	107,347	216,290	539,160	23,105	77,481	100,586	245,226	75,952	321,178	-	321,178
5409 USD 200 Greeley Co	2,696,994	37,558	238,951	137,722	211,173	625,404	29,644	199,278	228,922	314,617	25,586	340,203	-	340,203
5410 USD 509 South Haven	2,290,820	31,901	202,965	116,981	190,823	542,670	25,179	109,244	134,423	267,235	(78,771)	188,464	-	188,464
5430 USD 512 Shawnee Mission	274,227,245	3,818,821	24,296,267	14,003,438	19,476,252	61,594,778	3,014,125	24,687,023	27,701,148	31,989,911	(1,789,147)	30,200,764	-	30,200,764
5436 USD 102 Cimarron-Ensign	7,155,646	99,648	633,983	365,404	594,877	1,693,912	78,650	142,899	221,549	834,740	100,333	935,073	-	935,073

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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	\$ 1,507,313	\$ 20,990	\$ 133,546	\$ 76,971	\$ 61,833	\$ 293,340	\$ 16,567	\$ 122,800	\$ 139,367	\$ 175,835	\$ (32,021)	\$ 143,814	\$ -	\$ 143,814
5696 Kansas State H S Activities Assoc	2,612,412	36,380	231,457	133,403	180,826	582,066	28,714	350,058	378,772	304,750	(1,423)	303,327	-	303,327
9291 USD 105 Rawlins County	3,682,094	51,276	326,230	188,026	213,091	778,623	40,471	111,390	151,861	429,534	(11,477)	418,057	-	418,057
9302 USD 106 Western Plains	1,644,348	22,899	145,688	83,969	119,444	372,000	18,074	309,581	327,655	191,821	(50,351)	141,470	-	141,470
9332 USD 107 Rock Hills	3,208,523	44,681	284,272	163,843	100,777	593,573	35,266	170,788	206,054	374,289	(4,229)	370,060	-	370,060
9333 USD 108 Washington County	3,556,042	49,521	315,062	181,590	147,516	693,689	39,086	114,188	153,274	414,829	(72,886)	341,943	-	341,943
9335 USD 109 Republic County	4,695,288	65,385	415,998	239,765	176,391	897,539	51,608	59,950	111,558	547,728	48,113	595,841	-	595,841
9389 USD 110 Thunder Ridge	2,818,787	39,254	249,742	143,942	52,119	485,057	30,982	98,512	129,494	328,825	(96,874)	231,951	-	231,951
9410 USD 111 Doniphan West	3,736,415	52,032	331,043	190,800	1,096	574,971	41,068	92,846	133,914	435,871	(66,883)	368,988	-	368,988
9444 USD 114 Riverside	5,880,710	81,893	521,025	300,299	661,149	1,564,366	64,637	951,208	1,015,845	686,013	(108,222)	577,791	-	577,791
9445 USD 112 Central Plains	5,448,832	75,879	482,762	278,245	23,012	859,898	59,890	838,854	898,744	635,632	(281,238)	354,394	-	354,394
9446 USD 113 Prairie Hills	10,397,194	144,789	921,181	530,934	18,872	1,615,776	114,279	180,459	294,738	1,212,882	(210,825)	1,002,057	-	1,002,057
9461 USD 115 Nemaha Central Schools	7,282,220	101,410	645,198	371,867	213,062	1,331,537	80,041	220,812	300,853	849,506	(80,597)	768,909	-	768,909
<b>Other Employers Subtotal</b>	<b>\$ 5,158,632,869</b>	<b>\$ 71,837,857</b>	<b>\$ 457,049,859</b>	<b>\$ 263,426,047</b>	<b>\$ 242,929,757</b>	<b>\$ 1,035,243,520</b>	<b>\$ 56,700,291</b>	<b>\$ 216,250,536</b>	<b>\$ 272,950,827</b>	<b>\$ 601,779,030</b>	<b>\$ 14,450,470</b>	<b>\$ 616,229,500</b>	<b>\$ 12,569</b>	<b>\$ 616,242,069</b>
<b>Total State/School Group</b>	<b>\$ 7,471,932,484</b>	<b>\$ 104,052,298</b>	<b>\$ 662,005,943</b>	<b>\$ 381,554,893</b>	<b>\$ 294,330,529</b>	<b>\$ 1,441,943,663</b>	<b>\$ 82,126,553</b>	<b>\$ 294,330,529</b>	<b>\$ 376,457,082</b>	<b>\$ 871,636,420</b>	<b>\$ -</b>	<b>\$ 871,636,420</b>	<b>\$ 130,933</b>	<b>\$ 871,767,353</b>

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense					
	6/30/20 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 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
<b>Local Group</b>														
2 Allen County	\$ 3,974,575	\$ 66,363	\$ 463,734	\$ 239,401	\$ 169,543	\$ 939,041	\$ 51,098	\$ 34,522	\$ 85,620	\$ 525,092	\$ 46,223	\$ 571,315	\$ -	\$ 571,315
3 Anderson County	3,118,445	52,069	363,845	187,834	60,001	663,749	40,092	85,419	125,511	411,986	30,631	442,617	-	442,617
4 Atchison County	4,543,578	75,864	530,123	273,674	66,293	945,954	58,413	52,400	110,813	600,264	22,030	622,294	-	622,294
5 Barber County	2,145,085	35,816	250,278	129,205	97,259	512,558	27,578	66,819	94,397	283,393	1,290	284,683	1,053	285,736
6 Barton County	7,631,562	127,424	890,413	459,673	294,746	1,772,256	98,113	89,916	188,029	1,008,226	79,312	1,087,538	-	1,087,538
7 Bourbon County	3,114,613	52,005	363,398	187,603	107,657	710,663	40,042	19,938	59,980	411,480	36,570	448,050	-	448,050
8 Brown County	2,766,842	46,198	322,821	166,656	107,627	643,302	35,571	10,849	46,420	365,535	22,728	388,263	-	388,263
9 Butler County	15,613,756	260,702	1,821,737	940,466	420,748	3,443,653	200,734	47,750	248,484	2,062,774	75,485	2,138,259	-	2,138,259
10 Chase County	2,149,454	35,889	250,788	129,468	184,769	600,914	27,634	54,231	81,865	283,970	48,011	331,981	-	331,981
11 Chautauqua County	1,503,303	25,101	175,398	90,549	13,368	304,416	19,327	97,438	116,765	198,605	(27,256)	171,349	-	171,349
12 Cherokee County	3,630,757	60,623	423,619	218,692	-	702,934	46,678	369,681	416,359	479,669	(134,254)	345,415	-	345,415
13 Cheyenne County	1,611,969	26,915	188,077	97,094	90,968	403,054	20,724	21,999	42,723	212,961	48,152	261,113	-	261,113
14 Clay County	3,771,044	62,965	439,987	227,142	218,605	948,699	48,482	23,096	71,578	498,203	39,682	537,885	-	537,885
15 Cloud County	3,767,768	62,910	439,604	226,945	216,821	946,280	48,439	29,360	77,799	497,770	42,299	540,069	-	540,069
16 Coffey County	6,712,934	112,086	783,232	404,341	116,054	1,415,713	86,303	55,836	142,139	886,863	4,695	891,558	-	891,558
17 Comanche County	1,235,489	20,629	144,151	74,417	39,958	279,155	15,884	78,372	94,256	163,224	(24,309)	138,915	-	138,915
18 Cowley County	4,790,537	79,987	558,937	288,549	65,492	992,965	61,588	191,907	253,495	632,890	(63,294)	569,596	-	569,596
19 Crawford County	12,815,274	213,976	1,495,224	771,905	107,950	2,589,055	164,756	69,987	234,743	1,693,060	(8,107)	1,684,953	-	1,684,953
20 Dickinson County	4,817,356	80,435	562,066	290,165	36,900	969,566	61,933	32,297	94,230	636,434	20,513	656,947	-	656,947
21 Doniphan County	2,411,495	40,265	281,361	145,252	82,149	549,027	31,003	30,368	61,371	318,589	2,812	321,401	-	321,401
22 Douglas County	18,888,871	315,387	2,203,861	1,137,737	799,646	4,456,631	242,840	-	242,840	2,495,458	456,383	2,951,841	-	2,951,841
23 Edwards County	1,540,126	25,715	179,694	92,767	21,725	319,901	19,800	10,674	30,474	203,470	(1,807)	201,663	-	201,663
24 Elk County	1,558,243	26,018	181,808	93,858	82,986	384,670	20,033	28,705	48,738	205,864	20,968	226,832	-	226,832
25 Ellis County	5,651,504	94,363	659,389	340,408	93,302	1,187,462	72,657	28,919	101,576	746,635	(1,807)	744,828	-	744,828
26 Ellsworth County	2,501,108	41,761	291,817	150,650	42,115	526,343	32,155	19,599	51,754	330,428	21,066	351,494	-	351,494
27 Finney County	13,676,866	228,362	1,595,749	823,801	299,104	2,947,016	175,833	174,761	350,594	1,806,887	28,405	1,835,292	-	1,835,292
28 Ford County	7,510,258	125,399	876,261	452,367	236,444	1,690,471	96,554	186,779	283,333	992,200	73,244	1,065,444	-	1,065,444
29 Franklin County	6,307,883	105,323	735,973	379,944	128,729	1,349,969	81,096	113,529	194,625	833,351	(12,752)	820,599	-	820,599
30 Geary County	9,257,539	154,573	1,080,124	557,611	240,900	2,033,208	119,017	269,371	388,388	1,223,038	100,925	1,323,963	-	1,323,963
31 Gove County	1,707,510	28,510	199,224	102,849	66,636	397,219	21,952	27,940	49,892	225,584	33,828	259,412	-	259,412
32 Graham County	1,945,212	32,479	226,957	117,166	35,806	412,408	25,008	45,575	70,583	256,987	(1,534)	255,453	-	255,453
33 Gray County	1,839,494	30,714	214,623	110,799	-	356,136	23,649	159,294	182,943	243,020	(82,855)	160,165	-	160,165
34 Greenwood County	2,195,881	36,665	256,205	132,265	113,444	538,579	28,231	7,239	35,470	290,104	33,467	323,571	-	323,571

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
35 Hamilton County	\$ 1,547,650	\$ 25,841	\$ 180,572	\$ 93,220	\$ 49,723	\$ 349,356	\$ 19,897	\$ 35,610	\$ 55,507	\$ 204,464	\$ (3,092)	\$ 201,372	\$ -	\$ 201,372
36 Harper County	3,326,362	55,540	388,104	200,357	72,143	716,144	42,765	298,229	340,994	439,454	(154,063)	285,391	-	285,391
37 Harvey County	5,998,547	100,158	699,881	361,312	238,714	1,400,065	77,119	-	77,119	792,484	93,305	885,789	-	885,789
38 Jackson County	4,574,437	76,379	533,722	275,533	127,011	1,012,645	58,810	-	58,810	604,341	100,552	704,893	-	704,893
39 Jefferson County	5,204,499	86,899	607,235	313,484	58,373	1,065,991	66,910	1,074,118	1,141,028	687,580	(306,270)	381,310	-	381,310
40 Jewell County	2,416,003	40,340	281,887	145,524	36,420	504,171	31,061	32,996	64,057	319,184	6,098	325,282	-	325,282
41 Johnson County	139,894,139	2,335,804	16,322,164	8,426,271	2,890,114	29,974,353	1,798,521	-	1,798,521	18,481,778	1,460,337	19,942,115	-	19,942,115
42 Kearny County	2,027,907	33,860	236,606	122,147	58,928	451,541	26,071	56,112	82,183	267,912	(8,433)	259,479	-	259,479
43 Kingman County	2,544,449	42,485	296,874	153,260	21,005	513,624	32,712	132,696	165,408	336,154	(11,134)	325,020	-	325,020
44 Kiowa County	2,321,467	38,761	270,858	139,829	27,638	477,086	29,845	10,714	40,559	306,695	13,938	320,633	-	320,633
45 Labette County	3,267,002	54,549	381,178	196,782	20,219	652,728	42,001	63,077	105,078	431,612	(28,977)	402,635	-	402,635
46 Lane County	1,488,203	24,848	173,636	89,639	24,351	312,474	19,133	88,827	107,960	196,610	(19,919)	176,691	-	176,691
47 Leavenworth County	11,336,519	189,286	1,322,690	682,835	544,501	2,739,312	145,745	53,365	199,110	1,497,697	154,675	1,652,372	-	1,652,372
48 Lincoln County	2,043,857	34,126	238,467	123,108	73,943	469,644	26,276	26,669	52,945	270,019	27,352	297,371	-	297,371
49 Linn County	4,432,988	74,017	517,219	267,013	230,034	1,088,283	56,992	9,590	66,582	585,654	120,386	706,040	-	706,040
50 Logan County	1,115,693	18,629	130,173	67,202	32,467	248,471	14,344	33,614	47,958	147,397	3,908	151,305	-	151,305
51 Lyon County	9,499,990	158,621	1,108,412	572,215	126,517	1,965,765	122,134	241,166	363,300	1,255,069	50,476	1,305,545	-	1,305,545
52 McPherson County	7,517,401	125,518	877,093	452,797	156,806	1,612,214	96,646	111,640	208,286	993,144	18,202	1,011,346	-	1,011,346
53 Marion County	4,031,560	67,315	470,383	242,834	188,460	968,992	51,831	9,434	61,265	532,620	82,132	614,752	-	614,752
54 Marshall County	3,373,951	56,335	393,656	203,224	193,291	846,506	43,376	-	43,376	445,742	67,773	513,515	-	513,515
55 Meade County	2,761,295	46,105	322,174	166,322	209,412	744,013	35,500	-	35,500	364,802	70,924	435,726	-	435,726
56 Miami County	6,893,043	115,093	804,246	415,190	143,475	1,478,004	88,619	158,858	247,477	910,658	51,985	962,643	-	962,643
57 Mitchell County	3,523,530	58,832	411,108	212,234	28,842	711,016	45,299	60,023	105,322	465,503	3,181	468,684	-	468,684
58 Montgomery County	6,932,241	115,747	808,820	417,551	83,564	1,425,682	89,123	42,788	131,911	915,837	41,696	957,533	-	957,533
59 Morris County	2,000,585	33,404	233,419	120,502	82,445	469,770	25,720	32,338	58,058	264,303	33,398	297,701	-	297,701
60 Nemaha County	3,343,126	55,820	390,059	201,367	124,098	771,344	42,980	775	43,755	441,669	68,475	510,144	-	510,144
61 Neosho County	2,816,772	47,032	328,647	169,663	59,381	604,723	36,213	69,850	106,063	372,131	(30,459)	341,672	-	341,672
62 Ness County	1,669,457	27,875	194,784	100,557	-	323,216	21,463	92,813	114,276	220,556	(41,323)	179,233	-	179,233
63 Norton County	2,545,663	42,505	297,015	153,333	66,860	559,713	32,728	186,812	219,540	336,314	(72,750)	263,564	-	263,564
64 Osage County	4,350,587	72,642	507,605	262,050	442,767	1,285,064	55,932	68,859	124,791	574,768	103,677	678,445	-	678,445
65 Osborne County	1,970,922	32,908	229,957	118,715	24,107	405,687	25,339	26,613	51,952	260,384	(6,675)	253,709	-	253,709
66 Ottawa County	2,135,914	35,663	249,208	128,653	-	413,524	27,460	162,755	190,215	282,181	(69,303)	212,878	-	212,878
67 Pawnee County	2,891,874	48,286	337,410	174,187	74,516	634,399	37,179	77,272	114,451	382,053	492	382,545	-	382,545
68 Phillips County	2,732,863	45,631	318,857	164,609	28,450	557,547	35,134	61,722	96,856	361,046	306	361,352	-	361,352

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
69 Pratt County	\$ 4,695,030	\$ 78,393	\$ 547,794	\$ 282,797	\$ 95,855	\$ 1,004,839	\$ 60,361	\$ 26,636	\$ 86,997	\$ 620,273	\$ 26,450	\$ 646,723	\$ -	\$ 646,723
70 Rawlins County	1,663,372	27,773	194,074	100,190	42,044	364,081	21,385	29,157	50,542	219,752	39,673	259,425	-	259,425
71 Reno County	13,592,454	226,953	1,585,901	818,717	135,955	2,767,526	174,748	338,098	512,846	1,795,735	32,106	1,827,841	-	1,827,841
72 Republic County	2,410,750	40,252	281,275	145,207	28,438	495,172	30,993	160,752	191,745	318,491	(22,306)	296,185	-	296,185
73 Rice County	3,013,957	50,324	351,653	181,540	-	583,517	38,748	131,535	170,283	398,182	(42,319)	355,863	-	355,863
74 Riley County	11,404,063	190,413	1,330,571	686,903	272,546	2,480,433	146,614	187,449	334,063	1,506,621	54,532	1,561,153	-	1,561,153
75 Rooks County	2,838,633	47,397	331,198	170,980	169,933	719,508	36,494	15,871	52,365	375,019	42,265	417,284	-	417,284
76 Rush County	1,775,799	29,650	207,192	106,962	14,102	357,906	22,830	47,337	70,167	234,605	(1,374)	233,231	-	233,231
77 Russell County	2,800,735	46,764	326,776	168,697	30,158	572,395	36,007	76,165	112,172	370,013	(25,554)	344,459	-	344,459
78 Saline County	13,199,573	220,393	1,540,062	795,053	147,141	2,702,649	169,697	117,233	286,930	1,743,830	18,443	1,762,273	-	1,762,273
79 Scott County	1,635,252	27,304	190,794	98,496	11,263	327,857	21,023	30,691	51,714	216,037	3,498	219,535	-	219,535
80 Sedgwick County	92,419,031	1,543,118	10,782,999	5,566,694	567,711	18,460,522	1,188,163	1,348,103	2,536,266	12,209,721	(272,859)	11,936,862	-	11,936,862
81 Seward County	7,525,150	125,647	877,998	453,264	408,630	1,865,539	96,745	124,861	221,606	994,167	57,055	1,051,222	-	1,051,222
82 Shawnee County	38,025,949	634,918	4,436,682	2,290,425	57,091	7,419,116	488,871	582,546	1,071,417	5,023,708	(355,483)	4,668,225	2,373	4,670,598
83 Sheridan County	1,682,979	28,101	196,362	101,371	79,430	405,264	21,637	169,604	191,241	222,343	8,282	230,625	-	230,625
84 Sherman County	3,235,744	54,027	377,530	194,899	194,316	820,772	41,600	8,840	50,440	427,483	62,492	489,975	-	489,975
85 Smith County	2,523,663	42,138	294,448	152,008	103,220	591,814	32,445	63,575	96,020	333,408	11,313	344,721	-	344,721
86 Stanton County	2,136,018	35,665	249,220	128,659	57,757	471,301	27,461	120,194	147,655	282,195	(51,043)	231,152	-	231,152
87 Stevens County	2,690,232	44,919	313,883	162,041	13,297	534,140	34,586	190,671	225,257	355,414	(91,028)	264,386	-	264,386
88 Sumner County	5,843,159	97,563	681,751	351,952	46,482	1,177,748	75,121	432,022	507,143	771,955	(160,334)	611,621	-	611,621
89 Thomas County	3,041,072	50,777	354,817	183,173	107,482	696,249	39,097	-	39,097	401,764	68,569	470,333	-	470,333
90 Wabaunsee County	2,175,857	36,330	253,868	131,059	82,255	503,512	27,973	22,381	50,354	287,458	37,052	324,510	-	324,510
91 Wallace County	1,075,958	17,965	125,538	64,808	52,741	261,052	13,833	15,432	29,265	142,148	21,521	163,669	-	163,669
92 Washington County	2,748,570	45,893	320,690	165,555	237,468	769,606	35,336	10,711	46,047	363,121	88,232	451,353	-	451,353
93 Wichita County	1,341,623	22,401	156,534	80,810	10,288	270,033	17,248	48,474	65,722	177,245	11,472	188,717	-	188,717
94 Wilson County	2,519,710	42,072	293,987	151,770	29,091	516,920	32,394	111,619	144,013	332,886	(46,402)	286,484	-	286,484
95 Woodson County	2,119,739	35,393	247,321	127,679	187,710	598,103	27,252	23,461	50,713	280,044	76,027	356,071	-	356,071
97 City of Abilene	1,516,167	25,315	176,899	91,324	6,382	299,920	19,492	48,974	68,466	200,305	(20,830)	179,475	-	179,475
99 City of Alma	312,595	5,219	36,472	18,829	16,447	76,967	4,019	35,879	39,898	41,298	(223)	41,075	-	41,075
100 City of Alma	65,532	1,094	7,646	3,947	7,075	19,762	842	2,944	3,786	8,658	1,245	9,903	-	9,903
102 City of Altoona	65,116	1,087	7,597	3,922	3,932	16,538	837	4,108	4,945	8,603	(2,568)	6,035	-	6,035
103 City of Anthony	1,274,010	21,272	148,645	76,738	-	246,655	16,379	120,474	136,853	168,313	(50,175)	118,138	-	118,138
104 City of Arkansas City	2,631,357	43,936	307,014	158,495	29,558	539,003	33,829	148,847	182,676	347,636	(41,921)	305,715	-	305,715
105 City of Arma	454,963	7,597	53,083	27,404	10,280	98,364	5,849	22,490	28,339	60,106	(7,640)	52,466	-	52,466

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
106 City of Ashland	\$ 327,539	\$ 5,469	\$ 38,216	\$ 19,729	\$ 24,555	\$ 87,969	\$ 4,211	\$ 41,275	\$ 45,486	\$ 43,272	\$ (3,705)	\$ 39,567	\$ -	\$ 39,567
107 City of Atchison	270,264	45,126	315,331	162,789	260,739	783,985	34,746	119,661	154,407	357,054	(4,735)	352,319	6,561	358,880
108 City of Attica	281,285	4,697	32,819	16,943	15,164	69,623	3,616	29,902	33,518	37,161	568	37,729	-	37,729
109 City of Axtell	99,546	1,662	11,615	5,996	925	20,198	1,280	997	2,277	13,151	(515)	12,636	-	12,636
110 City of Belle Plaine	436,759	7,293	50,959	26,307	52,498	137,057	5,615	6,634	12,249	57,701	8,676	66,377	-	66,377
111 City of Bucklin	125,569	2,097	14,650	7,563	17,624	41,934	1,614	9,085	10,699	16,589	1,209	17,798	-	17,798
112 City of Buhler	419,111	6,998	48,900	25,244	35,203	116,345	5,388	17,969	23,357	55,370	5,449	60,819	-	60,819
113 City of Burlingame	371,106	6,196	43,299	22,353	7,846	79,694	4,771	14,224	18,995	49,028	(4,629)	44,399	-	44,399
114 City of Burlington	1,749,136	29,205	204,080	105,356	25,032	363,673	22,487	17,341	39,828	231,083	6,349	237,432	-	237,432
116 City of Burrton	273,155	4,561	31,870	16,453	9,251	62,135	3,512	4,995	8,507	36,087	(760)	35,327	-	35,327
117 City of Caney	843,821	14,089	98,453	50,826	63,789	227,157	10,848	22,939	33,787	111,479	3,274	114,753	-	114,753
118 City of Cawker City	186,871	3,120	21,803	11,256	11,508	47,687	2,402	25,119	27,521	24,688	(7,064)	17,624	-	17,624
119 City of Cedar Vale	148,800	2,485	17,362	8,963	4,778	33,588	1,913	435	2,348	19,658	1,777	21,435	-	21,435
120 City of Chanute	6,811,266	113,728	794,705	410,264	311,831	1,630,528	87,567	49,886	137,453	899,854	81,278	981,132	-	981,132
122 City of Cherryvale	740,894	12,371	86,444	44,626	3,259	146,700	9,525	62,483	72,008	97,882	(8,968)	88,914	-	88,914
123 City of Chetopa	481,106	8,033	56,133	28,979	10,416	103,561	6,185	16,384	22,569	63,560	(3,867)	59,693	-	59,693
124 City of Cimarron	610,281	10,190	71,205	36,759	11,115	129,269	7,846	10,725	18,571	80,626	8,635	89,261	-	89,261
125 City of Clay Center	1,327,650	22,168	154,903	79,969	22,471	279,511	17,069	82,905	99,974	175,399	(191,403)	(16,004)	-	(16,004)
126 City of Coffeyville	5,212,994	87,041	608,227	313,995	69,546	1,078,809	67,020	163,876	230,896	688,702	(116,013)	572,689	-	572,689
127 City of Colby	2,978,556	49,733	347,524	179,408	20,433	597,098	38,293	22,552	60,845	393,505	2,868	396,373	-	396,373
128 City of Colony	76,836	1,283	8,965	4,628	12,452	27,328	988	2,444	3,432	10,151	3,204	13,355	-	13,355
129 City of Council Grove	829,415	13,849	96,772	49,958	9,617	170,196	10,663	33,604	44,267	109,576	(6,114)	103,462	-	103,462
130 City of Dodge City	6,194,068	103,422	722,694	373,089	74,222	1,273,427	79,633	78,549	158,182	818,315	(30,279)	788,036	-	788,036
133 City of Edna	112,115	1,872	13,081	6,753	11,790	33,496	1,441	5,590	7,031	14,812	(3,443)	11,369	-	11,369
134 City of Effingham	122,777	2,050	14,325	7,395	5,942	29,712	1,578	54	1,632	16,220	2,892	19,112	-	19,112
135 City of El Dorado	3,837,582	64,076	447,750	231,150	13,358	756,334	49,337	226,979	276,316	506,993	(50,065)	456,928	-	456,928
137 City of Ellinwood	1,064,047	17,766	124,148	64,091	11,867	217,872	13,680	32,565	46,245	140,574	(13,340)	127,234	-	127,234
138 City of Ellis	677,789	11,317	79,081	40,825	8,848	140,071	8,714	39,588	48,302	89,545	2,793	92,338	-	92,338
139 City of Ellsworth	1,128,487	18,842	131,666	67,972	56,860	275,340	14,508	7,546	22,054	149,087	13,450	162,537	-	162,537
140 City of Enterprise	236,678	3,952	27,614	14,256	24,648	70,470	3,043	14,230	17,273	31,268	2,671	33,939	-	33,939
141 City of Erie	357,029	5,961	41,657	21,505	22,038	91,161	4,590	25,136	29,726	47,168	2,512	49,680	-	49,680
142 City of Eudora	1,747,697	29,181	203,913	105,269	95,871	434,234	22,469	28,932	51,401	230,893	39,097	269,990	-	269,990
143 City of Florence	229,605	3,834	26,789	13,830	41,805	86,258	2,952	1,305	4,257	30,334	16,688	47,022	-	47,022
144 City of Fort Scott	2,577,995	43,045	300,788	155,281	205,728	704,842	33,143	14,585	47,728	340,586	73,603	414,189	-	414,189
145 City of Fredonia	1,025,976	17,131	119,706	61,798	15,692	214,327	13,190	27,053	40,243	135,544	(15,583)	119,961	-	119,961



**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/20 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 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	
146 City of Frontenac	\$ 944,061	\$ 15,763	\$ 110,148	\$ 56,864	\$ 14,767	\$ 197,542	\$ 12,137	\$ 96,129	\$ 108,266	\$ 124,722	\$ (22,123)	\$ 102,599	\$ -	\$ 102,599	
147 City of Garden City	10,405,062	173,733	1,214,012	626,730	378,614	2,393,089	133,770	87,801	221,571	1,374,640	134,355	1,508,995	-	1,508,995	
148 City of Garnett	2,217,621	37,028	258,741	133,574	5,776	435,119	28,510	162,573	191,083	292,976	(47,787)	245,189	-	245,189	
149 City of Gas	148,210	2,475	17,293	8,927	1,257	29,952	1,905	3,750	5,655	19,580	2,127	21,707	-	21,707	
150 City of Geneseo	68,670	1,147	8,012	4,136	10,925	24,220	883	1,908	2,791	9,072	7,379	16,451	-	16,451	
151 City of Girard	748,401	12,496	87,320	45,079	4,922	149,817	9,622	69,125	78,747	98,873	(34,577)	64,296	-	64,296	
152 City of Glasco	146,823	2,452	17,130	8,844	19,807	48,233	1,888	-	1,888	19,397	5,608	25,005	-	25,005	
153 City of Goodland	2,116,531	35,340	246,947	127,485	28,209	437,981	27,211	130,339	157,550	279,621	(7,909)	271,712	-	271,712	
155 City of Greensburg	589,737	9,847	68,808	35,522	10,709	124,886	7,582	20,879	28,461	77,912	(9,788)	68,124	-	68,124	
156 City of Grenola	26,473	442	3,089	1,595	834	5,960	340	5,106	5,446	3,497	(2,196)	1,301	-	1,301	
158 City of Hanover	98,090	1,638	11,445	5,908	12,651	31,642	1,261	655	1,916	12,959	2,724	15,683	-	15,683	
159 City of Harper	488,665	8,159	57,015	29,434	12,043	106,651	6,282	5,382	11,664	64,559	3,161	67,720	-	67,720	
160 City of Hays	5,404,649	90,241	630,588	325,539	51,128	1,097,496	69,484	37,745	107,229	714,022	(40,677)	673,345	-	673,345	
162 City of Hesston	1,655,102	27,635	193,110	99,692	20,521	340,958	21,278	42,296	63,574	218,660	6,233	224,893	-	224,893	
163 City of Hillsboro	1,336,595	22,317	155,947	80,507	25,490	284,261	17,184	7,281	24,465	176,581	(51)	176,530	-	176,530	
164 City of Hoisington	1,259,361	21,028	146,936	75,855	3,975	247,794	16,191	79,732	95,923	166,377	(16,584)	149,793	-	149,793	
165 City of Holton	2,020,730	33,740	235,769	121,715	42,434	433,658	25,979	45,561	71,540	266,964	(14,919)	252,045	-	252,045	
166 City of Holyrood	159,878	2,669	18,654	9,630	1,434	32,387	2,055	1,568	3,623	21,122	1,267	22,389	-	22,389	
167 City of Horton	706,897	11,803	82,477	42,579	36,413	173,272	9,088	45,885	54,973	93,390	2,327	95,717	-	95,717	
168 City of Hugoton	1,600,440	26,722	186,732	96,400	6,599	316,453	20,576	43,144	63,720	211,438	6,836	218,274	-	218,274	
169 City of Humboldt	909,527	15,186	106,120	54,784	28,159	204,249	11,693	41,770	53,463	120,160	(2,126)	118,034	-	118,034	
170 City of Hutchinson	9,269,622	154,775	1,081,534	558,339	24,593	1,819,241	119,173	580,054	699,227	1,224,634	(232,090)	992,544	-	992,544	
172 City of Iola	5,257,982	87,792	613,476	316,705	53,153	1,071,126	67,598	65,601	133,199	694,646	39,670	734,316	-	734,316	
173 City of Jamestown	84,290	1,407	9,835	5,077	483	16,802	1,084	9,273	10,357	11,136	(2,021)	9,115	-	9,115	
174 City of Jetmore	386,206	6,448	45,061	23,262	37,187	111,958	4,965	7,291	12,256	51,023	8,051	59,074	-	59,074	
176 City of Johnson City	431,246	7,201	50,316	25,975	5,740	89,232	5,544	42,401	47,945	56,973	(8,849)	48,124	-	48,124	
177 City of Junction City	3,575,263	59,696	417,144	215,350	100,235	792,425	45,964	114,521	160,485	472,337	(16,435)	455,902	-	455,902	
179 City of Kingman	1,693,138	28,270	197,547	101,983	47,084	374,884	21,767	17,452	39,219	223,685	5,733	229,418	-	229,418	
180 City of Kinsley	401,341	6,701	46,826	24,174	1,540	79,241	5,160	21,711	26,871	53,022	(5,073)	47,949	-	47,949	
182 City of La Crosse	483,637	8,075	56,428	29,131	33,822	127,456	6,218	13,241	19,459	63,895	2,393	66,288	-	66,288	
184 City of Lakin	656,812	10,967	76,633	39,562	41,675	168,837	8,444	35,214	43,658	86,773	(21,331)	65,442	-	65,442	
185 City of Larned	2,479,611	41,402	289,309	149,355	54,717	534,783	31,879	58,715	90,594	327,588	(10,842)	316,746	-	316,746	
186 City of Lawrence	27,985,700	467,276	3,265,235	1,685,668	706,106	6,124,285	359,791	1,047,663	1,407,454	3,697,264	(68,184)	3,629,080	-	3,629,080	
187 City of Leavenworth	6,018,050	100,483	702,156	362,486	158,323	1,323,448	77,370	62,674	140,044	795,060	(28,991)	766,069	-	766,069	

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
188 City of Liberal	\$ 6,415,369	\$ 107,117	\$ 748,514	\$ 386,418	\$ 159,901	\$ 1,401,950	\$ 82,478	\$ 31,231	\$ 113,709	\$ 847,551	\$ 94,573	\$ 942,124	\$ -	\$ 942,124
189 City of Lindsborg	1,706,037	28,486	199,052	102,760	88,643	418,941	21,933	7,518	29,451	225,389	22,169	247,558	-	247,558
190 City of Lucas	110,503	1,845	12,893	6,656	4,333	25,727	1,421	31,353	32,774	14,599	(3,459)	11,140	-	11,140
191 City of Lyons	1,117,357	18,656	130,368	67,302	18,516	234,842	14,365	23,177	37,542	147,617	(16,129)	131,488	-	131,488
192 City of Madison	166,812	2,785	19,462	10,048	3,604	35,899	2,145	1,219	3,364	22,038	5,400	27,438	-	27,438
193 City of Marion	780,058	13,025	91,013	46,985	39,880	190,903	10,029	31,834	41,863	103,055	1,526	104,581	-	104,581
194 City of Marysville	1,377,388	22,998	160,707	82,964	9,826	276,495	17,708	8,142	25,850	181,970	(6,792)	175,178	-	175,178
195 City of Mayetta	32,523	543	3,794	1,959	787	7,083	418	278	696	4,297	(150)	4,147	-	4,147
196 City of McCune	59,412	992	6,932	3,579	165	11,668	764	4,654	5,418	7,849	(717)	7,132	-	7,132
197 City of Meade	815,372	13,614	95,133	49,112	63,749	221,608	10,483	3,794	14,277	107,721	11,252	118,973	-	118,973
198 City of Miltonvale	97,743	1,632	11,404	5,887	8,815	27,738	1,257	4,400	5,657	12,913	504	13,417	-	13,417
199 City of Minneapolis	988,217	16,500	115,300	59,523	52,508	243,831	12,705	33,359	46,064	130,556	(4,419)	126,137	-	126,137
200 City of Minneola	98,402	1,643	11,481	5,927	5,532	24,583	1,265	30,927	32,192	13,000	(10,212)	2,788	-	2,788
201 City of Montezuma	402,953	6,728	47,015	24,271	33,848	111,862	5,180	6,972	12,152	53,235	9,937	63,172	-	63,172
202 City of Moran	201,555	3,365	23,517	12,140	565	39,587	2,591	3,323	5,914	26,628	(837)	25,791	-	25,791
203 City of Morrill	61,129	1,021	7,132	3,682	552	12,387	786	1,471	2,257	8,076	(619)	7,457	-	7,457
205 City of Mulvane	4,091,354	68,313	477,360	246,435	74,708	866,816	52,599	117,944	170,543	540,520	555	541,075	-	541,075
206 City of Natoma	50,189	838	5,856	3,023	2,397	12,114	645	954	1,599	6,631	(250)	6,381	-	6,381
207 City of Neodesha	2,016,482	33,669	235,273	121,459	93,497	483,898	25,924	50,292	76,216	266,403	(9,886)	256,517	-	256,517
208 City of Newton	5,667,488	94,630	661,254	341,371	12,539	1,109,794	72,863	189,533	262,396	748,747	(92,248)	656,499	-	656,499
209 City of Norton	1,447,965	24,177	168,941	87,216	31,806	312,140	18,615	48,481	67,096	191,294	(8,175)	183,119	-	183,119
210 City of Oberlin	815,806	13,621	95,184	49,139	65,447	223,391	10,488	19,278	29,766	107,778	17,929	125,707	-	125,707
211 City of Olathe	36,061,251	602,114	4,207,450	2,172,084	1,819,051	8,800,699	463,613	461	464,074	4,764,147	785,329	5,549,476	-	5,549,476
212 City of Osage City	1,379,867	23,040	160,996	83,114	10,090	277,240	17,740	38,681	56,421	182,298	(912)	181,386	-	181,386
213 City of Osawatomie	2,220,949	37,083	259,130	133,775	103,965	533,953	28,553	170,797	199,350	293,415	(9,175)	284,240	-	284,240
214 City of Oswego	428,143	7,149	49,954	25,788	3,296	86,187	5,504	13,770	19,274	56,563	(9,393)	47,170	-	47,170
215 City of Ottawa	5,275,509	88,085	615,521	317,761	54,931	1,076,298	67,823	314,100	381,923	696,961	(48,575)	648,386	-	648,386
216 City of Oxford	315,854	5,274	36,852	19,025	6,250	67,401	4,061	10,351	14,412	41,728	(375)	41,353	-	41,353
217 City of Paola	1,681,783	28,081	196,223	101,299	25,452	351,055	21,621	34,072	55,693	222,185	(7,543)	214,642	-	214,642
218 City of Parsons	2,802,850	46,799	327,023	168,825	94,306	636,953	36,034	40,687	76,721	370,292	(25,954)	344,338	-	344,338
219 City of Peabody	289,486	4,834	33,776	17,437	19,052	75,099	3,722	21,636	25,358	38,245	3,986	42,231	-	42,231
220 City of Phillipsburg	829,103	13,844	96,736	49,940	10,467	170,987	10,659	24,964	35,623	109,535	(2,399)	107,136	-	107,136
221 City of Pittsburg	6,088,367	101,657	710,361	366,722	31,235	1,209,975	78,274	55,138	133,412	804,350	(12,795)	791,555	-	791,555
222 City of Pratt	4,700,889	78,491	548,476	283,150	127,347	1,037,464	60,436	19,495	79,931	621,047	11,421	632,468	-	632,468

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
224 City of Riley	\$ 155,318	\$ 2,593	\$ 18,122	\$ 9,355	\$ 15,490	\$ 45,560	\$ 1,997	\$ 320	\$ 2,317	\$ 20,519	\$ 4,662	\$ 25,181	\$ -	\$ 25,181
225 City of Russell	3,368,576	56,245	393,029	202,900	104,976	757,150	43,307	21,207	64,514	445,031	30,559	475,590	-	475,590
226 City of Sabetha	1,706,488	28,493	199,104	102,787	51,560	381,944	21,939	12,414	34,353	225,449	28,927	254,376	-	254,376
228 City of Sedan	284,701	4,754	33,217	17,148	6,445	61,564	3,660	21,027	24,687	37,613	1,227	38,840	-	38,840
229 City of Seneca	752,371	12,562	87,783	45,318	6,559	152,222	9,673	18,453	28,126	99,398	(14,787)	84,611	-	84,611
230 City of Sharon Springs	244,827	4,088	28,565	14,747	7,208	54,608	3,148	14,018	17,166	32,345	3,047	35,392	-	35,392
231 City of Solomon	235,534	3,933	27,481	14,187	2,571	48,172	3,028	5,263	8,291	31,117	2,622	33,739	-	33,739
232 City of Stafford	498,894	8,330	58,208	30,050	18,078	114,666	6,414	40,507	46,921	65,910	713	66,623	-	66,623
233 City of St John	491,057	8,199	57,294	29,578	12,629	107,700	6,313	21,390	27,703	64,875	1,876	66,751	-	66,751
234 City of St Marys	880,783	14,706	102,765	53,052	-	170,523	11,324	46,004	57,328	116,363	(21,678)	94,685	-	94,685
235 City of Topeka	29,900,608	499,250	3,488,657	1,801,009	599,687	6,388,603	384,410	118,001	502,411	3,950,248	193,822	4,144,070	-	4,144,070
237 City of Ulysses	1,945,680	32,487	227,013	117,195	39,698	416,393	25,014	7,787	32,801	257,049	20,644	277,693	-	277,693
239 City of Wakeeney	666,746	11,133	77,792	40,160	404	129,489	8,572	19,370	27,942	88,086	(5,257)	82,829	-	82,829
240 City of Wakefield	76,229	1,273	8,894	4,592	1,646	16,405	980	3,895	4,875	10,071	600	10,671	-	10,671
242 City of Wamego	1,932,071	32,260	225,425	116,375	74,833	448,893	24,839	15,731	40,570	255,251	12,117	267,368	-	267,368
243 City of Washington	384,351	6,417	44,844	23,151	17,452	91,864	4,941	2,684	7,625	50,778	4,832	55,610	-	55,610
244 City of Waterville	204,693	3,418	23,882	12,329	3,258	42,887	2,632	8,004	10,636	27,042	(5,995)	21,047	-	21,047
245 City of Waverly	116,016	1,937	13,537	6,988	15,278	37,740	1,492	2,450	3,942	15,327	5,457	20,784	-	20,784
246 City of Wellington	3,720,491	62,121	434,089	224,097	1,704	722,011	47,832	95,446	143,278	491,524	(60,543)	430,981	-	430,981
247 City of Wilson	160,190	2,675	18,690	9,649	2,140	33,154	2,059	6,533	8,592	21,163	(2,668)	18,495	-	18,495
248 City of Winfield	6,725,780	112,300	784,731	405,115	68,498	1,370,644	86,468	26,941	113,409	888,560	18,439	906,999	-	906,999
249 City of Yates Center	415,158	6,932	48,439	25,006	34,171	114,548	5,337	9,228	14,565	54,848	10,267	65,115	-	65,115
252 Mission Twp Brown County	41,712	696	4,866	2,512	3,237	11,311	536	952	1,488	5,511	280	5,791	-	5,791
259 William Newton Memorial Hospital	16,344,456	272,903	1,906,991	984,479	1,639,311	4,803,684	210,129	121,374	331,503	2,159,309	492,590	2,651,899	-	2,651,899
260 Anthony Public Library	22,850	382	2,666	1,376	-	4,424	294	8,971	9,265	3,019	(3,903)	(884)	-	(884)
261 Arkansas City Public Library	158,647	2,649	18,510	9,556	17,433	48,148	2,040	16,129	18,169	20,959	7,228	28,187	-	28,187
262 Cherryvale Public Library	40,203	671	4,691	2,422	11,946	19,730	517	6,618	7,135	5,311	1,506	6,817	-	6,817
263 Clay Center Carnegie Library	80,025	1,336	9,337	4,820	7,104	22,597	1,029	2,260	3,289	10,572	3,029	13,601	-	13,601
264 Dodge City Public Library	590,881	9,866	68,941	35,591	692	115,090	7,597	29,850	37,447	78,063	(10,323)	67,740	-	67,740
266 Emporia Public Library	374,053	6,246	43,643	22,530	5,463	77,882	4,809	21,257	26,066	49,417	(7,184)	42,233	-	42,233
268 Harper Public Library	18,897	316	2,205	1,138	1,935	5,594	243	2,295	2,538	2,497	403	2,900	-	2,900
269 Hutchinson Public Library	1,137,762	18,997	132,748	68,531	7,291	227,567	14,627	12,198	26,825	150,313	5,579	155,892	-	155,892
270 Independence Public Library	302,575	5,052	35,303	18,225	31,810	90,390	3,890	25,402	29,292	39,974	1,678	41,652	-	41,652
271 Lawrence Public Library	2,480,373	41,415	289,398	149,401	140,708	620,922	31,888	1,455	33,343	327,689	85,368	413,057	-	413,057

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
274 Minneapolis Public Library	\$ 29,420	\$ 491	\$ 3,432	\$ 1,772	\$ 604	\$ 6,299	\$ 378	\$ 817	\$ 1,195	\$ 3,887	\$ (159)	\$ 3,728	\$ -	\$ 3,728
275 Newton Public Library	334,162	5,579	38,989	20,128	15,345	80,041	4,296	9,220	13,516	44,147	1,639	45,786	-	45,786
276 Norton Public Library	83,944	1,402	9,794	5,056	1,839	18,091	1,079	4,676	5,755	11,090	(1,824)	9,266	-	9,266
277 Parsons Public Library	214,453	3,581	25,021	12,917	6,998	48,517	2,757	7,474	10,231	28,332	(855)	27,477	-	27,477
280 Topeka/Shawnee County Public Library	7,746,139	129,337	903,781	466,575	118,223	1,617,916	99,586	113,115	212,701	1,023,363	(30,353)	993,010	-	993,010
281 Wichita County Library	23,994	401	2,799	1,445	3,076	7,721	308	1,843	2,151	3,170	(1,885)	1,285	-	1,285
282 Winfield Public Library	210,726	3,518	24,586	12,693	11,077	51,874	2,709	1,492	4,201	27,840	2,806	30,646	-	30,646
289 Highland Cemetery Dist 9	32,558	544	3,799	1,961	953	7,257	419	686	1,105	4,301	(498)	3,803	-	3,803
295 Leavenworth Waterworks Board	1,941,554	32,418	226,531	116,946	111,697	487,592	24,961	110,095	135,056	256,504	(2,223)	254,281	15,856	270,137
297 Clark County	1,014,413	16,938	118,357	61,101	14,480	210,876	13,042	62,879	75,921	134,017	(7,610)	126,407	-	126,407
298 Grant Co	3,083,928	51,492	359,818	185,755	-	597,065	39,648	94,464	134,112	407,426	(47,475)	359,951	-	359,951
299 Decatur County	1,472,999	24,595	171,862	88,723	54,398	339,578	18,937	6,158	25,095	194,602	31,075	225,677	-	225,677
300 Morton County	1,842,146	30,758	214,932	110,958	12,861	369,509	23,683	158,441	182,124	243,371	(70,583)	172,788	-	172,788
301 Pottawatomie County	5,865,211	97,931	684,324	353,280	123,587	1,259,122	75,405	104,103	179,508	774,869	98,251	873,120	-	873,120
302 Stafford County	1,936,075	32,327	225,892	116,616	36,767	411,602	24,891	63,414	88,305	255,780	(11,626)	244,154	-	244,154
303 Trego County	1,942,351	32,431	226,624	116,994	1,990	378,039	24,971	73,568	98,539	256,609	(15,064)	241,545	-	241,545
304 City of Augusta	3,194,448	53,338	372,712	192,412	199,960	818,422	41,069	92,490	133,559	422,027	(91,575)	330,452	-	330,452
307 City of Bonner Springs	2,697,618	45,042	314,744	162,486	75,200	597,472	34,681	118,716	153,397	356,389	(19,913)	336,476	-	336,476
308 City of Centralia	78,396	1,309	9,147	4,722	8,698	23,876	1,008	12,467	13,475	10,357	(1,632)	8,725	-	8,725
309 City of Clifton	91,953	1,535	10,729	5,539	-	17,803	1,182	4,199	5,381	12,148	134	12,282	-	12,282
310 City of Douglass	291,393	4,865	33,998	17,552	894	57,309	3,746	34,053	37,799	38,497	(11,819)	26,678	-	26,678
311 City of Elkhart	517,097	8,634	60,332	31,146	13,036	113,148	6,648	38,606	45,254	68,315	(12,762)	55,553	-	55,553
314 City of Herington	805,438	13,448	93,975	48,514	21,888	177,825	10,355	60,003	70,358	106,409	(22,980)	83,429	-	83,429
315 City of Hiawatha	1,161,236	19,389	135,488	69,945	47,802	272,624	14,929	-	14,929	153,414	22,061	175,475	-	175,475
316 City of Independence	4,639,743	77,470	541,342	279,467	72,011	970,290	59,650	144,159	203,809	612,969	14,940	627,909	-	627,909
317 City of La Cygne	337,594	5,637	39,389	20,334	19,635	84,995	4,340	55,601	59,941	44,600	(3,602)	40,998	-	40,998
318 City of Manhattan	15,375,448	256,723	1,793,932	926,112	449,822	3,426,589	197,671	74,035	271,706	2,031,291	204,490	2,235,781	-	2,235,781
319 City of McPherson	9,071,882	151,473	1,058,463	546,428	452,358	2,208,722	116,630	16,413	133,043	1,198,510	155,397	1,353,907	-	1,353,907
320 City of Mount Hope	221,665	3,701	25,862	13,352	29,675	72,590	2,850	12,594	15,444	29,285	5,647	34,932	-	34,932
321 City of St Francis	471,849	7,878	55,053	28,421	18,000	109,352	6,066	51,440	57,506	62,337	(8,161)	54,176	-	54,176
322 City of Salina	13,290,226	221,907	1,550,639	800,513	232,177	2,805,236	170,863	449,541	620,404	1,755,807	(71,627)	1,684,180	20,068	1,704,248
323 City of Sedgwick	369,390	6,168	43,098	22,250	40,925	112,441	4,749	70,073	74,822	48,801	(16,510)	32,291	-	32,291
324 City of Stockton	2,050,445	34,236	239,236	123,505	139,907	536,884	26,361	73,504	99,865	270,890	43,832	314,722	-	314,722
338 Newman Regional Health Center	25,745,143	429,866	3,003,818	1,550,712	729,886	5,714,282	330,986	355,652	686,638	3,401,259	362,913	3,764,172	-	3,764,172

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
341 Pioneer Memorial Library	\$ 183,542	\$ 3,065	\$ 21,415	\$ 11,055	\$ 8,137	\$ 43,672	\$ 2,360	\$ 962	\$ 3,322	\$ 24,248	\$ 2,468	\$ 26,716	\$ -	\$ 26,716
342 Council Grove Public Library	49,583	828	5,785	2,987	662	10,262	637	1,557	2,194	6,550	916	7,466	-	7,466
343 Bradford Memorial Library	260,031	4,342	30,339	15,662	12,760	63,103	3,343	2,438	5,781	34,353	2,612	36,965	-	36,965
345 Fort Scott Public Library	143,373	2,394	16,728	8,636	3,504	31,262	1,843	4,179	6,022	18,941	(1,361)	17,580	-	17,580
348 Girard Public Library	116,259	1,941	13,565	7,003	4,326	26,835	1,495	7,413	8,908	15,359	(1,034)	14,325	-	14,325
349 Hillsboro Public Library	41,348	690	4,824	2,491	3,147	11,152	532	1,616	2,148	5,463	571	6,034	-	6,034
350 Jordaen Memorial Library	84,100	1,404	9,812	5,066	6,540	22,822	1,081	1,056	2,137	11,111	1,587	12,698	-	12,698
351 Meade Public Library	46,046	769	5,372	2,773	-	8,914	592	1,703	2,295	6,083	(1,049)	5,034	-	5,034
352 Ottawa Library	419,770	7,009	48,977	25,284	27,699	108,969	5,397	15,438	20,835	55,457	4,774	60,231	-	60,231
353 Salina Public Library	1,252,357	20,911	146,118	75,433	15,951	258,413	16,101	21,667	37,768	165,452	1,919	167,371	-	167,371
354 Stockton Public Library	30,079	502	3,510	1,812	82	5,906	387	273	660	3,974	118	4,092	-	4,092
355 Wellington Public Library	99,668	1,664	11,628	6,003	3,921	23,216	1,281	11,176	12,457	13,167	(2,423)	10,744	-	10,744
361 Garden City Recreation Commission	632,628	10,563	73,812	38,105	58,683	181,163	8,133	40,396	48,529	83,578	(15,371)	68,207	-	68,207
362 Lawrence/Douglas County Health Dept	1,919,675	32,053	223,978	115,628	20,125	391,784	24,680	110,137	134,817	253,613	(15,668)	237,945	-	237,945
366 City of Concordia	1,332,851	22,255	155,511	80,282	15,897	273,945	17,135	52,074	69,209	176,086	(32,918)	143,168	-	143,168
367 City of Eureka	574,048	9,585	66,977	34,577	2,828	113,967	7,380	7,390	14,770	75,839	(3,299)	72,540	-	72,540
368 City of Howard	223,537	3,732	26,081	13,464	4,040	47,317	2,874	114,419	117,293	29,532	(128,688)	(99,156)	-	(99,156)
370 City of Lenora	49,999	835	5,833	3,012	7,045	16,725	643	10,487	11,130	6,605	(2,086)	4,519	-	4,519
371 City of Pomona	158,872	2,653	18,536	9,569	2,271	33,029	2,042	1,783	3,825	20,989	(1,905)	19,084	-	19,084
373 City of Syracuse	388,824	6,492	45,366	23,420	20,825	96,103	4,999	21,508	26,507	51,369	575	51,944	-	51,944
374 City of Turon	98,593	1,646	11,504	5,939	19,042	38,131	1,268	19,795	21,063	13,025	2,984	16,009	-	16,009
375 Eudora Twp Douglas County	43,549	727	5,081	2,623	3,068	11,499	560	2,086	2,646	5,753	218	5,971	-	5,971
378 Norton County Hospital	4,917,319	82,104	573,729	296,186	114,549	1,066,568	63,218	871,339	934,557	649,640	(138,430)	511,210	-	511,210
380 Haskell County	2,617,679	43,707	305,417	157,671	12,689	519,484	33,654	150,996	184,650	345,828	(19,259)	326,569	-	326,569
381 Hodgeman County	1,370,332	22,880	159,884	82,539	1,233	266,536	17,617	46,876	64,493	181,038	(22,390)	158,648	-	158,648
384 City of Arlington	60,921	1,017	7,108	3,669	1,958	13,752	783	386	1,169	8,048	247	8,295	-	8,295
385 City of Baldwin City	1,618,245	27,020	188,809	97,472	45,613	358,914	20,805	41,948	62,753	213,791	24,187	237,978	-	237,978
387 City of Beloit	2,606,237	43,516	304,083	156,982	52,840	557,421	33,506	109,266	142,772	344,317	2,748	347,065	-	347,065
388 City of Bennington	83,198	1,389	9,708	5,011	7,467	23,575	1,070	2,836	3,906	10,992	1,975	12,967	-	12,967
389 City of Bird City	97,899	1,635	11,423	5,897	5,195	24,150	1,259	2,598	3,857	12,934	1,551	14,485	-	14,485
391 City of Canton	135,312	2,259	15,787	8,150	734	26,930	1,740	12,543	14,283	17,876	(2,523)	15,353	-	15,353
392 City of Chapman	639,008	10,669	74,556	38,489	69,246	192,960	8,215	63,854	72,069	84,421	15,599	100,020	-	100,020
393 City of Emporia	5,781,597	96,535	674,568	348,244	93,064	1,212,411	74,330	63,771	138,101	763,822	(38,681)	725,141	-	725,141
394 City of Frankfort	169,603	2,832	19,789	10,216	26,466	59,303	2,180	18,215	20,395	22,407	533	22,940	-	22,940

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
395 City of Gardner	\$ 6,670,563	\$ 111,378	\$ 778,289	\$ 401,789	\$ 330,033	\$ 1,621,489	\$ 85,758	\$ 30,776	\$ 116,534	\$ 881,266	\$ 218,256	\$ 1,099,522	\$ -	\$ 1,099,522
397 City of Mankato	260,065	4,342	30,343	15,665	4,050	54,400	3,343	20,332	23,675	34,358	(6,917)	27,441	-	27,441
398 City of Marquette	109,671	1,831	12,796	6,606	7,454	28,687	1,410	26,290	27,700	14,489	(5,846)	8,643	-	8,643
399 City of Moline	72,484	1,210	8,457	4,366	4,785	18,818	932	1,888	2,820	9,576	5,098	14,674	-	14,674
400 City of Mound City	189,662	3,167	22,129	11,424	13,411	50,131	2,438	38,580	41,018	25,057	(8,699)	16,358	-	16,358
401 City of Ness City	320,483	5,351	37,392	19,304	1,193	63,240	4,120	6,875	10,995	42,340	330	42,670	-	42,670
403 City of Osborne	657,714	10,982	76,739	39,616	43,390	170,727	8,456	61,973	70,429	86,892	(20,320)	66,572	-	66,572
404 City of Rossville	175,012	2,922	20,419	10,542	2,370	36,253	2,250	209	2,459	23,121	1,501	24,622	-	24,622
405 City of Scandia	84,134	1,405	9,816	5,068	20	16,309	1,082	4,377	5,459	11,115	(1,236)	9,879	-	9,879
406 City of Spring Hill	1,757,630	29,347	205,072	105,868	151,176	491,463	22,597	40,209	62,806	232,205	36,967	269,172	-	269,172
407 City of Sterling	1,071,155	17,885	124,977	64,519	28,034	235,415	13,771	16,689	30,460	141,513	(12,543)	128,970	-	128,970
409 City of Valley Falls	296,420	4,949	34,584	17,854	9,309	66,696	3,811	15,454	19,265	39,161	4,555	43,716	-	43,716
411 El Dorado Twp Butler County	99,130	1,655	11,566	5,971	3,905	23,097	1,274	879	2,153	13,096	1,386	14,482	-	14,482
417 Palmyra Twp Douglas Co	127,718	2,133	14,902	7,693	27,384	52,112	1,642	3,777	5,419	16,873	19,005	35,878	-	35,878
419 Sumner Regional Medical Center	-	-	-	-	647,148	647,148	-	2,980,551	2,980,551	-	(740,548)	(740,548)	-	(740,548)
420 Wilson Medical Center	6,650,747	111,047	775,977	400,596	427,106	1,714,726	85,504	244,499	330,003	878,648	199,035	1,077,683	-	1,077,683
421 Port Library	76,419	1,276	8,917	4,603	2,596	17,392	982	4,471	5,453	10,096	(1,107)	8,989	-	8,989
422 Goodland Public Library	97,137	1,622	11,334	5,851	4,243	23,050	1,249	1,138	2,387	12,833	469	13,302	-	13,302
425 Leavenworth Public Library	585,490	9,776	68,312	35,266	17,780	131,134	7,527	6,800	14,327	77,351	7,337	84,688	-	84,688
427 Wm A Rankin Memorial Library	68,895	1,150	8,038	4,150	1,545	14,883	886	85	971	9,102	561	9,663	-	9,663
428 Pratt Public Library	144,881	2,419	16,904	8,727	16,802	44,852	1,863	899	2,762	19,141	5,173	24,314	-	24,314
429 Russell Public Library	46,011	768	5,369	2,771	5,547	14,455	592	2,563	3,155	6,079	1,515	7,594	-	7,594
430 Seneca Free Library	47,034	785	5,488	2,833	1,102	10,208	605	11	616	6,214	898	7,112	-	7,112
431 City Cowley Co Joint Board of Health	649,149	10,839	75,740	39,100	48,115	173,794	8,346	8,940	17,286	85,761	9,064	94,825	-	94,825
434 City of Mulberry	145,523	2,430	16,979	8,765	8,019	36,193	1,871	17,379	19,250	19,225	(5,243)	13,982	-	13,982
435 City of Atwood	337,906	5,642	39,425	20,353	5,452	70,872	4,344	6,275	10,619	44,642	2,747	47,389	-	47,389
436 City of Lincoln Center	450,837	7,528	52,602	27,155	17,615	104,900	5,796	15,524	21,320	59,561	2,184	61,745	-	61,745
438 Manhattan Public Library	1,996,320	33,332	232,921	120,245	56,166	442,664	25,665	10,359	36,024	263,739	16,922	280,661	-	280,661
439 Junction City/Geary Co Health Dept	-	-	-	-	-	-	-	37,201	37,201	-	(120,562)	(120,562)	-	(120,562)
440 City of Little River	133,578	2,230	15,585	8,046	1,587	27,448	1,717	10,959	12,676	17,647	(3,339)	14,308	-	14,308
442 City of Belleville	922,911	15,410	107,681	55,590	36,759	215,440	11,865	84,811	96,676	121,928	(28,057)	93,871	-	93,871
443 City of Lyndon	270,034	4,509	31,506	16,265	6,615	58,895	3,472	38,375	41,847	35,675	(13,275)	22,400	-	22,400
445 City of Smith Center	585,472	9,776	68,310	35,265	24,024	137,375	7,527	23,494	31,021	77,348	(2,949)	74,399	-	74,399
451 Belleville Public Library	96,218	1,607	11,227	5,796	3,422	22,052	1,237	6,374	7,611	12,712	492	13,204	-	13,204
452 Chanute Public Library	207,380	3,463	24,197	12,491	10,425	50,576	2,666	-	2,666	27,397	3,251	30,648	-	30,648

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
454 Olathe Public Library	\$ 2,257,217	\$ 37,689	\$ 263,361	\$ 135,959	\$ 70,245	\$ 507,254	\$ 29,019	\$ -	\$ 29,019	\$ 298,207	\$ 37,863	\$ 336,070	\$ -	\$ 336,070
458 City of Leoti	280,627	4,686	32,743	16,903	10,574	64,906	3,608	42,396	46,004	37,074	(6,332)	30,742	-	30,742
459 City of Shawnee	10,578,843	176,635	1,234,288	637,198	381,173	2,429,294	136,004	-	136,004	1,397,599	213,348	1,610,947	-	1,610,947
461 City of Luray	107,261	1,791	12,515	6,461	15,427	36,194	1,379	7,214	8,593	14,171	4,399	18,570	-	18,570
463 City of Strong City	154,833	2,585	18,065	9,326	13,726	43,702	1,991	9,357	11,348	20,455	3,434	23,889	-	23,889
467 Coffeyville Public Library	167,662	2,799	19,562	10,099	2,324	34,784	2,156	5,842	7,998	22,150	(2,505)	19,645	-	19,645
468 Great Bend Public Library	245,156	4,093	28,603	14,767	8,483	55,946	3,152	10,324	13,476	32,388	(2,591)	29,797	-	29,797
473 City of Galva	224,751	3,753	26,223	13,537	6,003	49,516	2,889	18,315	21,204	29,692	(9,675)	20,017	-	20,017
474 City of Oakley	1,061,412	17,722	123,840	63,932	64,975	270,469	13,646	6,819	20,465	140,226	12,356	152,582	-	152,582
475 City of Udall	286,313	4,781	33,405	17,246	16,496	71,928	3,681	5,653	9,334	37,826	4,224	42,050	-	42,050
478 McPherson Public Library	426,704	7,125	49,785	25,702	22,358	104,970	5,486	31,943	37,429	56,373	(1,748)	54,625	-	54,625
479 City of Scranton	166,032	2,772	19,372	10,001	40,680	72,825	2,135	23,621	25,756	21,935	(3,194)	18,741	-	18,741
480 City of Lenexa	15,898,092	265,450	1,854,912	957,593	909,207	3,987,162	204,390	71,445	275,835	2,100,339	500,703	2,601,042	24,959	2,626,001
483 Soldier Twp Shawnee County	489,757	8,177	57,142	29,500	29,103	123,922	6,296	214,161	220,457	64,703	(45,034)	19,669	-	19,669
485 Kingman Carnegie Library	66,850	1,116	7,799	4,027	4,029	16,971	859	5,446	6,305	8,832	(1,994)	6,838	-	6,838
486 Lyons Public Library	41,313	690	4,821	2,488	258	8,257	531	1,098	1,629	5,458	(380)	5,078	-	5,078
488 Paola Free Library	95,022	1,587	11,086	5,723	4,348	22,744	1,222	7,411	8,633	12,554	(1,544)	11,010	-	11,010
552 Hutchinson Recreation Commission	847,289	14,147	98,857	51,035	33,196	197,235	10,893	22,187	33,080	111,938	18,822	130,760	-	130,760
563 City of Haven	384,680	6,423	44,882	23,171	6,300	80,776	4,946	17,535	22,481	50,821	(8,943)	41,878	-	41,878
565 Coffey County Extension Council	36,996	618	4,317	2,228	3,696	10,859	476	-	476	4,888	1,310	6,198	-	6,198
567 Woodson County Extension Council	-	-	-	-	419	419	-	11,371	11,371	-	(3,406)	(3,406)	-	(3,406)
568 Morrill Free Public Library	120,992	2,020	14,117	7,288	9,434	32,859	1,556	3,184	4,740	15,985	183	16,168	-	16,168
569 City of Macksville	103,846	1,734	12,116	6,255	392	20,497	1,335	10,567	11,902	13,719	(2,855)	10,864	-	10,864
573 City of Columbus	1,045,376	17,455	121,970	62,966	46,195	248,586	13,440	1,836	15,276	138,107	6,406	144,513	-	144,513
574 City of Halstead	1,210,576	20,213	141,244	72,917	89,310	323,684	15,563	8,123	23,686	159,932	17,502	177,434	-	177,434
578 City of Perry	139,230	2,325	16,244	8,386	14,966	41,921	1,790	15,900	17,690	18,394	2,065	20,459	-	20,459
579 City of Scott City	1,240,533	20,713	144,740	74,721	42,034	282,208	15,949	17,855	33,804	163,890	13,881	177,771	-	177,771
587 Monument Twp Logan County	23,127	386	2,698	1,393	124	4,601	297	633	930	3,055	(317)	2,738	-	2,738
605 City of Cheney	790,564	13,200	92,239	47,618	6,196	159,253	10,164	56,839	67,003	104,443	(13,642)	90,801	-	90,801
606 City of Cottonwood Falls	167,731	2,801	19,570	10,103	13,818	46,292	2,156	33,294	35,450	22,159	(5,206)	16,953	-	16,953
607 City of Oskaloosa	144,847	2,419	16,900	8,725	7,509	35,553	1,862	1,421	3,283	19,136	2,381	21,517	-	21,517
610 K State Research & Extension Dickinson Co	36,701	613	4,282	2,211	4,412	11,518	472	9,599	10,071	4,849	(1,092)	3,757	-	3,757
611 Finney County Extension Council	33,581	561	3,918	2,023	4,973	11,475	432	4,051	4,483	4,436	661	5,097	-	5,097
628 Kaw Valley Drainage Dist	299,090	4,994	34,896	18,015	2,499	60,404	3,845	24,725	28,570	39,514	(6,073)	33,441	-	33,441
632 City of Altamont	497,073	8,300	57,996	29,940	10,253	106,489	6,391	6,905	13,296	65,670	(2,336)	63,334	-	63,334

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
633 City of Bushton	\$ 49,114	\$ 820	\$ 5,731	\$ 2,958	\$ 88	\$ 9,597	\$ 631	\$ 4,437	\$ 5,068	\$ 6,489	\$ (1,203)	\$ 5,286	\$ -	\$ 5,286
635 Irving Twp Brown County	37,256	622	4,346	2,244	4,422	11,634	479	978	1,457	4,922	1,348	6,270	-	6,270
641 City of Moundridge	869,115	14,512	101,404	52,350	21,326	189,592	11,174	139,660	150,834	114,821	(15,635)	99,186	-	99,186
648 City of Downs	145,974	2,437	17,032	8,792	15,259	43,520	1,877	4,280	6,157	19,285	1,887	21,172	-	21,172
649 Tecumseh Twp Shawnee County	296,646	4,953	34,611	17,868	1,993	59,425	3,814	20,606	24,420	39,191	(4,943)	34,248	-	34,248
650 City of Preston	63,018	1,052	7,352	3,796	39,685	51,885	810	-	810	8,326	9,208	17,534	-	17,534
656 City of Fowler	103,707	1,732	12,100	6,247	16,919	36,998	1,333	-	1,333	13,701	(3,521)	10,180	-	10,180
666 City of Satanta	171,545	2,864	20,015	10,333	856	34,068	2,205	9,928	12,133	22,663	(6,706)	15,957	-	15,957
676 City of Mission	2,362,346	39,444	275,627	142,292	275,535	732,898	30,371	79,353	109,724	312,096	26,200	338,296	-	338,296
685 City of Claflin	178,792	2,985	20,861	10,769	14,246	48,861	2,299	3,751	6,050	23,621	1,750	25,371	-	25,371
687 City of Toronto	62,984	1,052	7,349	3,794	918	13,113	810	11,376	12,186	8,321	(3,541)	4,780	-	4,780
706 Fowler Residential Care	647,797	10,816	75,582	39,019	5,538	130,955	8,328	76,602	84,930	85,582	(19,529)	66,053	-	66,053
708 Stafford County Hospital	215,840	3,604	25,183	13,001	120,368	162,156	2,775	555,633	558,408	28,515	(210,867)	(182,352)	-	(182,352)
711 City of Kiowa	449,172	7,500	52,407	27,055	19,925	106,887	5,775	28,043	33,818	59,341	11,972	71,313	-	71,313
714 City of Le Roy	96,617	1,613	11,272	5,820	2,355	21,060	1,242	25,159	26,401	12,764	(5,290)	7,474	-	7,474
717 City of Troy	388,200	6,482	45,294	23,383	57,833	132,992	4,991	6,714	11,705	51,286	12,862	64,148	-	64,148
727 Stafford Co Cemetery Dist 1	116,658	1,948	13,611	7,027	20,499	43,085	1,500	11,900	13,400	15,412	4,533	19,945	-	19,945
735 City of Coldwater	189,575	3,165	22,118	11,419	2,751	39,453	2,437	25,270	27,707	25,045	(4,096)	20,949	-	20,949
736 City of Hill City	565,310	9,439	65,957	34,050	5,213	114,659	7,268	18,431	25,699	74,685	(2,445)	72,240	-	72,240
737 City of Sylan Grove	51,680	863	6,030	3,113	1,634	11,640	664	4,320	4,984	6,828	(925)	5,903	-	5,903
738 City of Thayer	41,330	690	4,822	2,489	1,350	9,351	531	2,380	2,911	5,460	1,152	6,612	-	6,612
748 City of Clearwater	769,465	12,848	89,778	46,347	23,282	172,255	9,892	23,126	33,018	101,656	6,367	108,023	-	108,023
758 McPherson County Extension Council	54,419	909	6,349	3,278	2,858	13,394	700	1,408	2,108	7,189	185	7,374	-	7,374
760 League of Kansas Municipalities	748,626	12,500	87,346	45,092	38,865	183,803	9,625	38,544	48,169	98,903	(2,636)	96,267	-	96,267
769 City of Roeland Park	852,940	14,242	99,517	51,375	69,402	234,536	10,966	18,043	29,009	112,684	21,159	133,843	-	133,843
770 City of Carbondale	358,312	5,983	41,806	21,582	65,557	134,928	4,607	5,142	9,749	47,337	12,227	59,564	-	59,564
774 City of Americus	97,986	1,636	11,432	5,902	4,997	23,967	1,260	-	1,260	12,945	3,797	16,742	-	16,742
776 City of Tonganoxie	1,839,511	30,714	214,625	110,800	117,910	474,049	23,649	-	23,649	243,023	62,991	306,014	-	306,014
779 Kechi Twp Sedgwick County	69,121	1,154	8,064	4,163	12,469	25,850	889	1,900	2,789	9,132	6,372	15,504	-	15,504
790 City of Glen Elder	137,149	2,290	16,002	8,261	5,539	32,092	1,763	2,184	3,947	18,119	1,122	19,241	-	19,241
807 City of De Soto	1,861,788	31,086	217,225	112,141	118,644	479,096	23,936	2,962	26,898	245,966	40,133	286,099	-	286,099
808 City of Hope	55,286	923	6,450	3,330	7,811	18,514	711	309	1,020	7,304	1,019	8,323	-	8,323
812 City of Baxter Springs	1,097,490	18,325	128,050	66,105	38,514	250,994	14,110	58,278	72,388	144,992	(24,056)	120,936	-	120,936
813 Little Walnut Twp Butler County	17,857	298	2,083	1,076	3,927	7,384	230	4,421	4,651	2,359	(365)	1,994	-	1,994



**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, 2020

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/20 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 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
815 City of Delphos	\$ 70,265	\$ 1,173	\$ 8,199	\$ 4,232	\$ 4,663	\$ 18,267	\$ 903	\$ 8,634	\$ 9,537	\$ 9,283	\$ (2,829)	\$ 6,454	\$ -	\$ 6,454
844 Chapman Public Library	-	-	-	-	2,232	2,232	-	12,465	12,465	-	(2,595)	(2,595)	-	(2,595)
882 City of Bison	27,149	453	3,167	1,635	13,302	18,557	349	6,358	6,707	3,587	(240)	3,347	-	3,347
886 City of Lecompton	72,623	1,213	8,473	4,374	4,204	18,264	934	1,117	2,051	9,594	1,141	10,735	-	10,735
887 City of Plainville	490,901	8,197	57,276	29,569	15,374	110,416	6,311	25,960	32,271	64,854	2,518	67,372	-	67,372
895 Abilene Free Public Library	225,912	3,772	26,359	13,607	29,683	73,421	2,904	84	2,988	29,846	10,083	39,929	-	39,929
907 Emporia Recreation Commission	704,973	11,771	82,253	42,463	62,975	199,462	9,063	4,078	13,141	93,136	18,433	111,569	-	111,569
911 City of Plains	174,388	2,912	20,347	10,504	5,447	39,210	2,242	2,983	5,225	23,039	(1,498)	21,541	-	21,541
913 Franklin Twp Edwards County	37,447	625	4,370	2,256	1,793	9,044	481	1,230	1,711	4,947	191	5,138	-	5,138
914 Grasshopper Twp Atchison Co	21,983	367	2,565	1,324	-	4,256	283	926	1,209	2,904	(475)	2,429	-	2,429
920 Topeka Twp Shawnee County	46,011	768	5,369	2,771	1,297	10,205	592	1,625	2,217	6,079	274	6,353	-	6,353
936 Atchison Public Recreation Commission	174,406	2,912	20,349	10,505	6,132	39,898	2,242	11,785	14,027	23,041	(319)	22,722	-	22,722
937 City of Clyde	102,650	1,714	11,977	6,183	1,779	21,653	1,320	2,049	3,369	13,561	(720)	12,841	-	12,841
938 City of Deerfield	131,411	2,194	15,333	7,915	726	26,168	1,689	36,664	38,353	17,361	(11,159)	6,202	-	6,202
939 City of Eskridge	149,250	2,492	17,414	8,990	7,185	36,081	1,919	11,706	13,625	19,718	(2,177)	17,541	-	17,541
940 City of Louisburg	1,438,603	24,020	167,849	86,652	138,658	417,179	18,495	110,257	128,752	190,058	47,371	237,429	-	237,429
953 City of Lewis	83,857	1,400	9,784	5,051	13,203	29,438	1,078	15,297	16,375	11,079	(898)	10,181	-	10,181
957 City of Alta Vista	59,863	1,000	6,985	3,606	2,762	14,353	770	12,052	12,822	7,909	(2,707)	5,202	-	5,202
958 Lyons Recreation Commission	151,365	2,527	17,661	9,117	18,791	48,096	1,946	11,048	12,994	19,997	6,456	26,453	-	26,453
959 Stanton County Recreation Commission	64,787	1,082	7,559	3,902	3,381	15,924	833	8,190	9,023	8,559	(1,632)	6,927	-	6,927
971 Kiowa County Extension Council	27,218	454	3,176	1,639	1,022	6,291	350	970	1,320	3,596	74	3,670	-	3,670
978 City of Lebo	209,703	3,501	24,468	12,631	11,836	52,436	2,696	584	3,280	27,704	6,601	34,305	-	34,305
982 Graham County Hospital	3,435,461	57,362	400,833	206,929	173,341	838,465	44,167	66,326	110,493	453,868	(36,229)	417,639	-	417,639
983 Liberal Memorial Library	326,915	5,458	38,143	19,691	28,625	91,917	4,203	3,427	7,630	43,190	2,469	45,659	-	45,659
1000 Kinsley Library	73,403	1,226	8,564	4,421	20,352	34,563	944	10,521	11,465	9,697	4,701	14,398	-	14,398
1019 Frank Carlson Library	65,047	1,086	7,589	3,918	1,618	14,211	836	226	1,062	8,593	149	8,742	-	8,742
1020 Hoisington City Library	42,700	713	4,982	2,572	6,482	14,749	549	7,318	7,867	5,641	316	5,957	-	5,957
1042 Augusta Public Library	165,841	2,769	19,350	9,989	20,656	52,764	2,132	-	2,132	21,910	6,428	28,338	-	28,338
1061 Hill Top House Nursing Home	1,035,408	17,288	120,807	62,366	21,951	222,412	13,311	62,752	76,063	136,790	(14,967)	121,823	-	121,823
1069 City of Merriam	3,048,509	50,901	355,685	183,621	54,059	644,266	39,192	20,767	59,959	402,747	12,944	415,691	-	415,691
1072 City of Caldwell	336,814	5,624	39,298	20,287	4,543	69,752	4,330	17,372	21,702	44,497	(5,556)	38,941	-	38,941
1073 City of Dighton	246,907	4,123	28,808	14,872	3,520	51,323	3,174	26,091	29,265	32,620	(4,724)	27,896	-	27,896
1074 City of Quinter	230,108	3,842	26,848	13,860	3,389	47,939	2,958	19,945	22,903	30,400	(1,272)	29,128	-	29,128
1075 City of Ransom	31,674	529	3,696	1,908	1,223	7,356	407	7,139	7,546	4,185	(3,975)	210	-	210

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
1078 Hiawatha Twp Brown County	\$ 36,684	\$ 613	\$ 4,280	\$ 2,210	\$ 713	\$ 7,816	\$ 472	\$ 2,211	\$ 2,683	\$ 4,846	\$ 523	\$ 5,369	\$ -	\$ 5,369
1088 Columbus Public Library	61,042	1,019	7,122	3,677	3,514	15,332	785	17	802	8,064	4,960	13,024	-	13,024
1089 Larabee Memorial Library	3,433	57	400	207	2,484	3,148	44	10,014	10,058	453	(4,382)	(3,929)	-	(3,929)
1109 Great Bend Recreation Commission	504,320	8,421	58,841	30,377	30,569	128,208	6,484	10,107	16,591	66,627	24,332	90,959	-	90,959
1111 Seward County Extension Council	12,222	204	1,426	736	1,601	3,967	157	8,364	8,521	1,615	(4,238)	(2,623)	-	(2,623)
1114 City of Brewster	76,558	1,278	8,933	4,611	12,918	27,740	984	230	1,214	10,114	4,599	14,713	-	14,713
1120 City of Haysville	3,480,102	58,107	406,041	209,618	47,890	721,656	44,741	23,520	68,261	459,765	22,819	482,584	-	482,584
1121 City of Kanorado	50,727	847	5,918	3,055	8,376	18,196	652	1,359	2,011	6,702	3,990	10,692	-	10,692
1127 City of St Paul	191,413	3,196	22,333	11,529	44,889	81,947	2,461	2,166	4,627	25,288	14,317	39,605	-	39,605
1130 City of Spearville	166,847	2,786	19,467	10,050	1,937	34,240	2,145	4,297	6,442	22,043	(3,337)	18,706	-	18,706
1132 City of Wellsville	550,938	9,199	64,280	33,185	86,490	193,154	7,083	5,768	12,851	72,786	14,191	86,977	-	86,977
1134 City of Wetmore	66,312	1,107	7,737	3,994	1,558	14,396	853	521	1,374	8,761	1,459	10,220	-	10,220
1135 City of Denison	26,005	434	3,034	1,566	333	5,367	334	290	624	3,436	(1,923)	1,513	-	1,513
1141 Clay Twp Reno County	84,256	1,407	9,831	5,075	4,541	20,854	1,083	5,311	6,394	11,131	2,293	13,424	-	13,424
1154 Lincoln Twp Edwards County	35,471	592	4,138	2,137	-	6,867	456	1,747	2,203	4,686	(1,202)	3,484	-	3,484
1172 Valley Center Twp Sedgwick Co	50,605	845	5,905	3,048	7,991	17,789	651	1,088	1,739	6,686	1,278	7,964	-	7,964
1173 Ashland District Hospital	3,118,670	52,072	363,871	187,847	290,200	893,990	40,094	82,568	122,662	412,016	6,728	418,744	-	418,744
1178 Lane County Library	26,993	451	3,149	1,626	954	6,180	347	347	694	3,566	(21)	3,545	-	3,545
1187 Comanche Co Extension Council	21,272	355	2,482	1,281	471	4,589	273	5,293	5,566	2,810	(1,374)	1,436	-	1,436
1188 Greenwood County Extension Council	-	-	-	-	-	-	-	3,333	3,333	-	(3,717)	(3,717)	-	(3,717)
1189 Meade County Extension Council	8,755	146	1,021	527	3,499	5,193	113	13,250	13,363	1,157	(2,205)	(1,048)	-	(1,048)
1192 Central Kansas District 3 (Extension Co)	164,281	2,743	19,168	9,895	10,195	42,001	2,112	13,626	15,738	21,704	(3,195)	18,509	-	18,509
1193 Augusta Housing Authority	75,275	1,257	8,783	4,534	2,812	17,386	968	7,875	8,843	9,945	(1,046)	8,899	-	8,899
1194 Junction City Public Housing Authority	207,796	3,470	24,245	12,516	20,682	60,913	2,671	6,822	9,493	27,452	(98)	27,354	-	27,354
1195 Lyons Housing Authority	112,063	1,871	13,075	6,750	2,667	24,363	1,441	18,203	19,644	14,805	(4,311)	10,494	-	10,494
1196 City of Waterville Housing Authority	20,752	346	2,421	1,250	1,155	5,172	267	613	880	2,742	304	3,046	-	3,046
4053 City of Hoxie	501,633	8,376	58,528	30,215	22,667	119,786	6,449	-	6,449	66,272	14,094	80,366	-	80,366
4055 City of Rolla	114,993	1,920	13,417	6,926	14,219	36,482	1,478	17,281	18,759	15,192	(1,808)	13,384	-	13,384
4069 Manhattan Twp-Riley County	57,037	952	6,655	3,436	8,514	19,557	733	3,624	4,357	7,535	636	8,171	-	8,171
4080 Leavenworth County Extension Council	37,863	632	4,418	2,281	555	7,886	487	4,596	5,083	5,002	(1,524)	3,478	-	3,478
4081 Shawnee County Extension Council	80,355	1,342	9,375	4,840	-	15,557	1,033	17,366	18,399	10,616	(11,170)	(554)	-	(554)
4084 City of Andale	258,228	4,312	30,128	15,554	25,893	75,887	3,320	-	3,320	34,115	11,337	45,452	-	45,452
4086 City of Nickerson	175,428	2,929	20,469	10,567	-	33,965	2,255	26,756	29,011	23,176	(10,241)	12,935	-	12,935
4087 City of Overbrook	144,691	2,416	16,881	8,715	16,991	45,003	1,860	12,740	14,600	19,115	2,027	21,142	-	21,142

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
4108 Butler County Extension Council	\$ 57,713	\$ 964	\$ 6,734	\$ 3,476	\$ 3,647	\$ 14,821	\$ 742	\$ 6,113	\$ 6,855	\$ 7,625	\$ (1,726)	\$ 5,899	\$ -	\$ 5,899
4109 Salina Saline Co Jt Board of Health	-	-	-	-	-	-	-	-	-	-	(200,857)	(200,857)	-	(200,857)
4126 City of Derby	5,644,795	94,251	658,607	340,004	119,691	1,212,553	72,571	43,336	115,907	745,749	13,507	759,256	-	759,256
4128 City of Medicine Lodge	552,047	9,218	64,410	33,252	16,248	123,128	7,097	52,795	59,892	72,932	(14,654)	58,278	-	58,278
4131 City of White City	55,928	934	6,526	3,369	1,395	12,224	719	4,738	5,457	7,389	(814)	6,575	-	6,575
4134 Belpre Twp Edwards County	25,519	426	2,978	1,537	7,570	12,511	328	14,748	15,076	3,371	3,683	7,054	-	7,054
4152 Menoken Township	62,325	1,041	7,272	3,754	17,956	30,023	801	23,978	24,779	8,234	(3,759)	4,475	-	4,475
4182 City of Leawood	9,599,693	160,286	1,120,045	578,220	284,011	2,142,562	123,416	93,703	217,119	1,268,241	60,689	1,328,930	-	1,328,930
4184 Big Creek Twp Russell County	36,476	609	4,256	2,197	91	7,153	469	501	970	4,819	(92)	4,727	-	4,727
4195 Wayne Twp Edward County	34,032	568	3,971	2,050	5,032	11,621	438	6,617	7,055	4,496	(851)	3,645	-	3,645
4198 Wamego Public Library	103,690	1,731	12,098	6,246	3,920	23,995	1,333	7,731	9,064	13,699	(3,170)	10,529	-	10,529
4201 Reno County Extension Council	59,100	987	6,895	3,560	3,872	15,314	760	294	1,054	7,808	1,462	9,270	-	9,270
4202 Stanton County Extension Council	35,765	597	4,173	2,154	6,779	13,703	460	2,349	2,809	4,725	997	5,722	-	5,722
4203 Edwards County Conservation Dist	23,283	389	2,716	1,402	5,457	9,964	299	6,515	6,814	3,076	(822)	2,254	-	2,254
4215 City of Ogden	378,803	6,325	44,197	22,817	5,861	79,200	4,870	7,107	11,977	50,045	(556)	49,489	-	49,489
4216 City of Pretty Prairie	119,847	2,001	13,984	7,219	3,997	27,201	1,541	10,843	12,384	15,833	(2,676)	13,157	-	13,157
4219 City of Severy	54,714	914	6,384	3,296	5,615	16,209	703	9,040	9,743	7,228	3,863	11,091	-	11,091
4221 Mission Twp Shawnee Co	678,396	11,327	79,152	40,862	55,936	187,277	8,722	15,189	23,911	89,625	(1,136)	88,489	-	88,489
4228 Johnston Public Library	51,455	859	6,003	3,099	271	10,232	662	13,375	14,037	6,798	(4,556)	2,242	-	2,242
4236 Sedgwick County Extension Council	195,469	3,264	22,807	11,774	18,321	56,166	2,513	9,241	11,754	25,824	4,354	30,178	-	30,178
4237 Seward County Conservation District	30,720	513	3,584	1,850	382	6,329	395	633	1,028	4,059	58	4,117	-	4,117
4238 Winfield Recreation Commission	257,881	4,306	30,088	15,533	14,387	64,314	3,315	8,463	11,778	34,069	1,664	35,733	-	35,733
4254 City of Fairway	774,423	12,931	90,356	46,646	55,537	205,470	9,956	37,774	47,730	102,311	25,064	127,375	-	127,375
4258 Center Twp Russell County	71,496	1,194	8,342	4,306	450	14,292	919	1,405	2,324	9,446	270	9,716	-	9,716
4272 Kingman Recreation Commission	87,567	1,462	10,217	5,274	548	17,501	1,126	5,026	6,152	11,569	(1,622)	9,947	-	9,947
4273 Parsons Recreation Commission	191,101	3,191	22,297	11,511	19,201	56,200	2,457	8,429	10,886	25,247	11,424	36,671	-	36,671
4274 Stevens County Extension Council	18,047	301	2,105	1,087	78	3,571	232	12,107	12,339	2,384	(3,154)	(770)	-	(770)
4275 City of Hardtner	35,973	601	4,197	2,167	1,661	8,626	462	2,970	3,432	4,753	1,482	6,235	-	6,235
4276 City of Hartford	60,505	1,010	7,059	3,644	4,404	16,117	778	9,751	10,529	7,993	(737)	7,256	-	7,256
4279 City of Victoria	196,336	3,278	22,908	11,826	5,917	43,929	2,524	9,372	11,896	25,939	514	26,453	-	26,453
4299 Wilson County Extension Council	-	-	-	-	-	-	-	10,988	10,988	-	(4,427)	(4,427)	-	(4,427)
4305 Elwood Twp Barber County	44,347	740	5,174	2,671	328	8,913	570	14,333	14,903	5,859	(2,689)	3,170	-	3,170
4312 Graham County Public Library	50,987	851	5,949	3,071	789	10,660	655	2,199	2,854	6,736	(2,436)	4,300	-	4,300
4316 Brown County Conservation District	35,505	593	4,143	2,139	1,665	8,540	456	407	863	4,691	186	4,877	-	4,877

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
4317 Ellsworth County Conservation Dist	\$ 39,822	\$ 665	\$ 4,646	\$ 2,399	\$ 1,405	\$ 9,115	\$ 512	\$ -	\$ 512	\$ 5,261	\$ 668	\$ 5,929	\$ -	\$ 5,929
4346 Ellsworth County Extension Council	-	-	-	-	-	-	-	-	-	-	(1,422)	(1,422)	-	(1,422)
4348 Stevens County Conservation Dist	32,177	537	3,754	1,938	4,515	10,744	414	7,727	8,141	4,251	(2,350)	1,901	-	1,901
4353 City of Highland	253,131	4,227	29,535	15,247	28,698	77,707	3,254	3,787	7,041	33,442	7,191	40,633	-	40,633
4355 City of Linn	37,100	619	4,329	2,235	792	7,975	477	210	687	4,901	(34)	4,867	-	4,867
4356 City of Nortonville	79,055	1,320	9,224	4,762	2,902	18,208	1,016	15,967	16,983	10,444	(1,746)	8,698	-	8,698
4358 City of Potwin	94,345	1,575	11,007	5,683	3,894	22,159	1,213	4,895	6,108	12,464	1,659	14,123	-	14,123
4360 City of Towanda	245,139	4,093	28,602	14,765	18,773	66,233	3,152	6,212	9,364	32,386	793	33,179	-	33,179
4362 City of Valley Center	2,310,475	38,578	269,575	139,167	166,464	613,784	29,704	3,725	33,429	305,243	71,618	376,861	-	376,861
4369 Silver Lake Twp Shawnee Co	41,972	701	4,897	2,528	26,432	34,558	540	26,589	27,129	5,545	(278)	5,267	-	5,267
4372 Horton Public Library	23,214	388	2,709	1,398	1,216	5,711	298	3,402	3,700	3,067	(422)	2,645	-	2,645
4373 Labette County Conservation Dist	21,567	360	2,517	1,299	2,484	6,660	277	2,715	2,992	2,849	(138)	2,711	-	2,711
4375 City of McLouth	224,664	3,751	26,213	13,532	20,794	64,290	2,888	28,170	31,058	29,681	(2,458)	27,223	-	27,223
4385 Geary County Extension Council	60,799	1,015	7,094	3,662	3,340	15,111	782	2,043	2,825	8,032	89	8,121	-	8,121
4386 City of Mullinville	26,213	438	3,059	1,579	9,991	15,067	337	22,396	22,733	3,463	(2,478)	985	-	985
4388 Bonner Springs City Library	253,356	4,230	29,560	15,260	242	49,292	3,257	8,631	11,888	33,472	(4,669)	28,803	-	28,803
4395 City of Leon	89,734	1,498	10,470	5,405	19,900	37,273	1,154	41,255	42,409	11,855	(5,946)	5,909	-	5,909
4404 Osage County Conservation District	85,053	1,420	9,923	5,123	2,910	19,376	1,093	-	1,093	11,237	1,399	12,636	-	12,636
4419 Kiowa County Library	48,594	811	5,669	2,927	501	9,908	625	6,245	6,870	6,420	(1,289)	5,131	-	5,131
4432 Attica Hospital District 1	1,587,056	26,499	185,170	95,593	101,656	408,918	20,404	63,526	83,930	209,670	12,788	222,458	-	222,458
4434 City of Galena	2,792,240	46,622	325,785	168,186	72,362	612,955	35,898	1,087,678	1,123,576	368,890	(240,882)	128,008	-	128,008
4435 City of South Hutchinson	702,373	11,727	81,949	42,306	4,300	140,282	9,030	243,387	252,417	92,792	(60,419)	32,373	-	32,373
4454 Logan County Hospital	6,133,841	102,417	715,667	369,461	303,318	1,490,863	78,858	455,415	534,273	810,358	(119,728)	690,630	-	690,630
4458 Hospital Dist 1 of Rice County	6,365,457	106,284	742,691	383,412	48,511	1,280,898	81,836	131,815	213,651	840,957	5,995	846,952	-	846,952
4459 Comanche County Conservation Dist	24,479	409	2,856	1,474	1,670	6,409	315	203	518	3,234	633	3,867	-	3,867
4460 Morton County Extension Council	22,555	377	2,631	1,359	3,867	8,234	290	2,084	2,374	2,980	3,320	6,300	-	6,300
4467 Wallace Co Conservation Dist	33,529	560	3,912	2,020	8,571	15,063	431	879	1,310	4,430	2,066	6,496	-	6,496
4468 USD 353 Recreation Comm	185,241	3,093	21,613	11,158	36,513	72,377	2,382	41,367	43,749	24,473	(3,370)	21,103	-	21,103
4476 Johnson Co Consolidated Fire Dist No 2	158,352	2,644	18,476	9,538	5,943	36,601	2,036	963	2,999	20,920	5,932	26,852	-	26,852
4480 Riverside Twp Sedgwick County	67,144	1,121	7,834	4,044	20,452	33,451	863	41,154	42,017	8,871	(4,260)	4,611	-	4,611
4484 Brown County Extension Council	30,166	504	3,520	1,817	9,807	15,648	388	6,790	7,178	3,985	419	4,404	-	4,404
4485 Kingman County Extension Council	28,103	469	3,279	1,693	4,221	9,662	361	9,729	10,090	3,713	(4,669)	(956)	-	(956)
4490 Lakin Cemetery District 1 & 2	-	-	-	-	303	303	-	13,599	13,599	-	(6,916)	(6,916)	-	(6,916)
4496 City of Colwich	404,236	6,750	47,164	24,348	41,188	119,450	5,197	22,163	27,360	53,405	20,133	73,538	-	73,538

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
4505 Trego County Conservation Dist	\$ 46,583	\$ 778	\$ 5,435	\$ 2,806	\$ 2,527	\$ 11,546	\$ 599	\$ 3,602	\$ 4,201	\$ 6,154	\$ 1,616	\$ 7,770	\$ -	\$ 7,770
4518 Rush County Conservation Dist	47,762	797	5,572	2,877	-	9,246	614	2,012	2,626	6,310	(4,218)	2,092	-	2,092
4529 Phillips County Conservation District	55,512	927	6,476	3,344	7,762	18,509	714	10,447	11,161	7,334	3,048	10,382	-	10,382
4534 Clark County Extension Council	19,400	324	2,263	1,168	1,628	5,383	249	3,756	4,005	2,563	(421)	2,142	-	2,142
4543 City of Conway Springs	275,824	4,605	32,182	16,614	32,779	86,180	3,546	24,661	28,207	36,440	11,090	47,530	-	47,530
4557 Clark County Conservation District	29,593	494	3,453	1,783	1,239	6,969	380	835	1,215	3,910	313	4,223	-	4,223
4558 City of Prairie Village	3,603,955	60,175	420,492	217,078	165,135	862,880	46,333	-	46,333	476,128	80,728	556,856	-	556,856
4561 City of Rexford	32,177	537	3,754	1,938	1,215	7,444	414	-	414	4,251	467	4,718	-	4,718
4565 Hospital Dist 1 of Dickinson County	14,519,352	242,429	1,694,047	874,547	1,152,998	3,964,021	186,665	187,503	374,168	1,918,190	211,223	2,129,413	-	2,129,413
4573 Woodson County Conservation District	24,566	410	2,867	1,480	1,606	6,363	316	1,530	1,846	3,245	(192)	3,053	-	3,053
4583 City of Overland Park	28,872,846	482,089	3,368,742	1,739,104	549,557	6,139,492	371,197	144,289	515,486	3,814,468	199,153	4,013,621	-	4,013,621
4589 Wilson County Conservation Dist	66,382	1,108	7,745	3,998	7,226	20,077	853	2,141	2,994	8,770	(1,562)	7,208	-	7,208
4591 City of Wathena	308,226	5,146	35,963	18,565	25,499	85,173	3,963	16,581	20,544	40,721	(2,905)	37,816	-	37,816
4611 City of Maize	1,637,679	27,344	191,077	98,643	121,305	438,369	21,054	-	21,054	216,358	63,598	279,956	-	279,956
4612 City of Westwood	476,668	7,959	55,615	28,711	31,304	123,589	6,128	2,551	8,679	62,974	18,571	81,545	-	81,545
4614 Franklin County Conservation Dist	79,401	1,326	9,264	4,783	23,429	38,802	1,021	1,209	2,230	10,490	5,022	15,512	-	15,512
4632 Cowley County Extension Council	31,292	522	3,651	1,885	525	6,583	402	190	592	4,134	524	4,658	-	4,658
4640 Arkansas City Recreation Commission	232,916	3,889	27,175	14,029	4,611	49,704	2,994	19,705	22,699	30,771	(8,562)	22,209	-	22,209
4646 Coffeyville Recreation Commission	258,054	4,309	30,109	15,543	2,066	52,027	3,318	14,411	17,729	34,092	296	34,388	-	34,388
4650 Stafford County Extension Council	12,465	208	1,455	751	464	2,878	160	8,377	8,537	1,647	(1,871)	(224)	-	(224)
4655 Kiowa County Conservation Dist	35,817	598	4,179	2,157	4,699	11,633	460	42,240	42,700	4,732	(7,904)	(3,172)	-	(3,172)
4797 City of Pawnee Rock	53,535	894	6,246	3,225	8,927	19,292	688	1,763	2,451	7,073	5,764	12,837	-	12,837
4805 Doniphan County Extension Council	25,519	426	2,978	1,537	605	5,546	328	2,656	2,984	3,371	(1,232)	2,139	-	2,139
4806 Kearny County Extension Council	30,686	512	3,580	1,848	703	6,643	395	111	506	4,054	102	4,156	-	4,156
4808 Johnson Co Park & Recreation Dist	13,003,012	217,111	1,517,128	783,213	1,717,408	4,234,860	167,170	-	167,170	1,717,862	647,747	2,365,609	-	2,365,609
4809 City of Edwardsville	643,584	10,746	75,091	38,765	29,377	153,979	8,274	3,417	11,691	85,026	21,941	106,967	-	106,967
4810 City of Goddard	922,876	15,409	107,677	55,588	95,185	273,859	11,865	10,348	22,213	121,924	22,787	144,711	-	144,711
4815 Grant County Library	190,199	3,176	22,191	11,456	3,622	40,445	2,445	2,870	5,315	25,128	(1,365)	23,763	-	23,763
4817 Russell County Extension Council	-	-	-	-	-	-	-	-	-	-	(1,259)	(1,259)	-	(1,259)
4822 Kansas Turnpike Authority	15,461,922	258,167	1,804,021	931,321	-	2,993,509	198,782	1,569,412	1,768,194	2,042,715	(693,038)	1,349,677	39,582	1,389,259
4824 Meade County Conservation Dist	26,057	435	3,040	1,569	561	5,605	335	60	395	3,442	(30)	3,412	-	3,412
4837 City of Hanston	5,600	93	653	337	1,357	2,440	72	18,182	18,254	740	(2,058)	(1,318)	-	(1,318)
4838 City of Mission Hills	701,228	11,708	81,816	42,237	55,924	191,685	9,015	-	9,015	92,641	21,884	114,525	-	114,525
4848 Harper Hospital Dist 5	-	-	-	-	-	-	-	1,678,732	1,678,732	-	(622,463)	(622,463)	-	(622,463)

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
4850 The Guidance Center	\$ 4,523,623	\$ 75,531	\$ 527,794	\$ 272,472	\$ 12,212	\$ 888,009	\$ 58,157	\$ 406,307	\$ 464,464	\$ 597,628	\$ (219,901)	\$ 377,727	\$ -	\$ 377,727
4851 Wyandotte County Extension Council	97,119	1,622	11,331	5,850	25,634	44,437	1,249	242	1,491	12,831	5,218	18,049	-	18,049
4853 North Edwards Co Cemetery District	31,396	524	3,664	1,891	1,592	7,671	404	4,242	4,646	4,148	(295)	3,853	-	3,853
4859 Geary Community Hospital	11,624,791	194,099	1,356,323	700,198	-	2,250,620	149,451	3,064,550	3,214,001	1,535,782	(1,276,345)	259,437	-	259,437
4860 Clearwater Public Library	52,131	870	6,082	3,140	3,334	13,426	670	694	1,364	6,887	1,073	7,960	-	7,960
4863 Chanute Recreation & Parks Commission	104,886	1,751	12,238	6,318	7,669	27,976	1,348	95,912	97,260	13,857	(13,604)	253	-	253
4867 Greenwood County Conservation Dist	47,017	785	5,486	2,832	13,471	22,574	604	595	1,199	6,211	3,460	9,671	-	9,671
4873 City of Kechi	688,521	11,496	80,334	41,472	61,457	194,759	8,852	-	8,852	90,962	27,789	118,751	-	118,751
4878 Stanton County Conservation Dist	23,040	385	2,688	1,388	1,354	5,815	296	4,876	5,172	3,044	(1,476)	1,568	-	1,568
4879 Marshall County Extension Council	30,495	509	3,558	1,837	812	6,716	392	573	965	4,029	134	4,163	-	4,163
4880 Marion Co Conservation Dist	56,361	941	6,576	3,395	14,201	25,113	725	31,803	32,528	7,446	494	7,940	-	7,940
4887 Harvey County Extension Council	66,208	1,105	7,724	3,988	11,925	24,742	851	12,677	13,528	8,747	(1,028)	7,719	-	7,719
4889 Haskell County Conservation Dist	26,248	438	3,063	1,581	2,509	7,591	337	1,641	1,978	3,468	54	3,522	-	3,522
4891 Twin Caney Watershed Jt Dist 34	14,753	246	1,721	889	1,223	4,079	190	3,631	3,821	1,949	(2,545)	(596)	-	(596)
4893 Bourbon County Conservation Dist	58,303	973	6,803	3,512	3,809	15,097	750	11,480	12,230	7,703	(1,464)	6,239	-	6,239
4894 Butler County Conservation Dist	78,483	1,310	9,157	4,727	8,056	23,250	1,009	2,762	3,771	10,369	5,495	15,864	-	15,864
4895 Mitchell County Conservation Dist	17,076	285	1,992	1,029	296	3,602	220	4,207	4,427	2,256	(935)	1,321	-	1,321
4896 Morris County Conservation District	96,929	1,618	11,309	5,838	3,815	22,580	1,246	612	1,858	12,805	7,407	20,212	-	20,212
4897 Nemaha County Conservation District	60,071	1,003	7,009	3,618	12,926	24,556	772	1,144	1,916	7,936	3,462	11,398	-	11,398
4899 Wabaunsee County Conservation District	72,224	1,206	8,427	4,350	18,829	32,812	929	310	1,239	9,542	4,879	14,421	-	14,421
4900 Washington County Conservation Dist	30,686	512	3,580	1,848	539	6,479	395	1,743	2,138	4,054	(672)	3,382	-	3,382
4911 Marshall County Conservation Dist	87,272	1,457	10,182	5,257	4,104	21,000	1,122	1,429	2,551	11,530	3,567	15,097	-	15,097
4913 Southwest Medical Center	22,923,725	382,757	2,674,628	1,380,769	2,040,804	6,478,958	294,713	-	294,713	3,028,514	867,889	3,896,403	-	3,896,403
4914 Cowley Co Conservation District	39,215	655	4,575	2,362	1,857	9,449	504	23,209	23,713	5,181	(1,755)	3,426	-	3,426
4917 Osborne County Conservation Dist	28,155	470	3,284	1,696	810	6,260	362	221	583	3,720	318	4,038	-	4,038
4919 Ottawa County Conservation District	26,664	445	3,111	1,606	872	6,034	343	446	789	3,523	561	4,084	-	4,084
4920 Cloud Co Conservation District	29,316	489	3,420	1,766	683	6,358	377	5	382	3,873	814	4,687	-	4,687
4925 Pawnee County Conservation District	40,013	668	4,669	2,410	538	8,285	514	192	706	5,286	216	5,502	-	5,502
4926 Rawlins County Conservation Dist	29,108	486	3,396	1,753	1,461	7,096	374	1,524	1,898	3,846	(334)	3,512	-	3,512
4927 Republic County Conservation Dist	27,010	451	3,151	1,627	2,892	8,121	347	8,159	8,506	3,568	(1,573)	1,995	-	1,995
4928 Smith County Conservation District	28,987	484	3,382	1,746	2,271	7,883	373	242	615	3,830	245	4,075	-	4,075
4932 Crawford County Conservation Dist	51,490	860	6,007	3,101	13,227	23,195	662	1,192	1,854	6,802	2,964	9,766	-	9,766
4933 Hodgeman County Conservation Dist	56,933	951	6,643	3,429	15,253	26,276	732	67	799	7,522	4,659	12,181	-	12,181
4935 Wyandotte County Conservation District	38,591	644	4,503	2,324	3,679	11,150	496	4,149	4,645	5,098	885	5,983	-	5,983

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
4936 Hays Recreation Commission	\$ 475,853	\$ 7,945	\$ 55,520	\$ 28,662	\$ 20,213	\$ 112,340	\$ 6,118	\$ 4,077	\$ 10,195	\$ 62,866	\$ 7,688	\$ 70,554	\$ -	\$ 70,554
4943 Pottawatomie Wabaunsee Regional Library	243,613	4,068	28,423	14,674	-	47,165	3,132	15,831	18,963	32,184	(4,489)	27,695	-	27,695
4944 Riley County Conservation District	41,417	692	4,833	2,495	245	8,265	532	10,139	10,671	5,472	(2,163)	3,309	-	3,309
4945 Sumner County Conservation District	29,715	496	3,467	1,790	466	6,219	382	116	498	3,926	334	4,260	-	4,260
4949 Pottawatomie County Extension Council	30,044	502	3,505	1,810	45	5,862	386	24,677	25,063	3,969	(6,672)	(2,703)	-	(2,703)
4951 Chautauqua County Conservation Dist	18,429	308	2,150	1,110	802	4,370	237	119	356	2,435	231	2,666	-	2,666
4953 Central Kansas Mental Health Center	5,436,063	90,766	634,253	327,431	660,593	1,713,043	69,887	62,860	132,747	718,173	213,484	931,657	-	931,657
4961 Hamilton County Hospital	897,045	14,978	104,662	54,032	358,180	531,852	11,533	691,183	702,716	118,511	(381,683)	(263,172)	-	(263,172)
4967 Sheridan County Public Library	22,503	376	2,625	1,355	-	4,356	289	8,065	8,354	2,973	(6,257)	(3,284)	-	(3,284)
4969 Leavenworth County Conservation District	-	-	-	-	395	395	-	547	547	-	(10)	(10)	-	(10)
4970 Linn County Conservation District	36,563	610	4,266	2,202	906	7,984	470	753	1,223	4,830	153	4,983	-	4,983
4971 Hamilton County Conservation Dist	35,523	593	4,144	2,140	279	7,156	457	167	624	4,693	88	4,781	-	4,781
4972 Pottawatomie County Conservation Dist	111,249	1,858	12,980	6,701	12,621	34,160	1,430	-	1,430	14,697	2,799	17,496	-	17,496
4973 City of Sylvania	41,850	699	4,883	2,521	2,764	10,867	538	4,804	5,342	5,529	(1,477)	4,052	-	4,052
5051 Lincoln Co Conservation Dist	21,723	363	2,534	1,308	393	4,598	279	16,054	16,333	2,870	(7,280)	(4,410)	-	(4,410)
5052 Sumner County Hospital District 1	1,964,282	32,798	229,182	118,315	255,671	635,966	25,253	-	25,253	259,506	81,262	340,768	-	340,768
5053 Jefferson County Conservation Dist	71,375	1,192	8,328	4,299	3,530	17,349	918	10,442	11,360	9,429	(121)	9,308	-	9,308
5225 City of Milford	71,721	1,198	8,368	4,320	2,720	16,606	922	2,358	3,280	9,475	148	9,623	-	9,623
5242 City of Lansing	2,025,861	33,826	236,368	122,024	81,472	473,690	26,045	60,991	87,036	267,642	8,983	276,625	-	276,625
5247 Barber County Conservation Dist	32,471	542	3,788	1,956	-	6,286	417	1,842	2,259	4,290	(870)	3,420	-	3,420
5252 City of Grinnell	37,828	632	4,414	2,279	1,020	8,345	486	52	538	4,998	277	5,275	-	5,275
5257 Ford Co Extension Council	25,467	425	2,971	1,534	-	4,930	327	14,180	14,507	3,365	(3,661)	(296)	-	(296)
5259 Reno County Conservation Dist	138,640	2,315	16,176	8,351	18,713	45,555	1,782	5,996	7,778	18,316	3,099	21,415	-	21,415
5311 SE Kansas Library System	577,116	9,636	67,335	34,762	2,653	114,386	7,420	2,313	9,733	76,244	(407)	75,837	-	75,837
5327 NW Kansas Library System	251,258	4,195	29,315	15,134	2,787	51,431	3,230	13,977	17,207	33,194	(7,430)	25,764	-	25,764
5336 Central Kansas Library System	754,972	12,606	88,086	45,474	17,383	163,549	9,706	41,976	51,682	99,741	(3,527)	96,214	-	96,214
5339 City of Goessel	76,367	1,275	8,911	4,600	3,453	18,239	982	137	1,119	10,089	950	11,039	-	11,039
5349 Salina Airport Authority	715,670	11,950	83,501	43,107	40,138	178,696	9,201	49,264	58,465	94,549	(4,754)	89,795	-	89,795
5350 Stevens County Library	154,694	2,583	18,049	9,318	797	30,747	1,989	4,176	6,165	20,437	(3,965)	16,472	-	16,472
5352 Atchison County Extension Council	16,782	280	1,958	1,011	4,999	8,248	216	3,426	3,642	2,217	(183)	2,034	-	2,034
5353 McPherson County Conservation Dist	47,641	795	5,559	2,870	6,247	15,471	612	14,758	15,370	6,294	1,114	7,408	-	7,408
5354 Atchison Public Library	235,690	3,935	27,499	14,196	5,284	50,914	3,030	13,046	16,076	31,138	(7,454)	23,684	-	23,684
5355 Strother Field Commission	168,771	2,818	19,691	10,166	8,541	41,216	2,170	12,862	15,032	22,297	(1,920)	20,377	-	20,377
5356 Scott County Library	69,572	1,162	8,117	4,191	4,657	18,127	894	7,982	8,876	9,191	746	9,937	-	9,937

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
5357 Marion County Extension Council	\$ 28,033	\$ 468	\$ 3,271	\$ 1,689	\$ 275	\$ 5,703	\$ 360	\$ 4,651	\$ 5,011	\$ 3,704	\$ (1,446)	\$ 2,258	\$ -	\$ 2,258
5363 Allen County Conservation District	32,177	537	3,754	1,938	4,769	10,998	414	836	1,250	4,251	1,249	5,500	-	5,500
5369 Ness County Conservation Dist	62,810	1,049	7,329	3,783	5,237	17,398	808	3,330	4,138	8,298	1,136	9,434	-	9,434
5371 Southwest Guidance Center	992,049	16,564	115,747	59,754	33,288	225,353	12,754	50,181	62,935	131,062	(12,990)	118,072	-	118,072
5380 Kearny County Library	83,094	1,387	9,695	5,005	897	16,984	1,068	21,687	22,755	10,978	(8,781)	2,197	-	2,197
5381 Wellsville City Library	55,910	934	6,523	3,368	2,046	12,871	719	328	1,047	7,386	739	8,125	-	8,125
5384 Cherokee County Conservation Dist	14,840	248	1,731	894	-	2,873	191	526	717	1,961	(306)	1,655	-	1,655
5389 City of Edgerton	1,146,899	19,150	133,815	69,081	167,897	389,943	14,745	4,225	18,970	151,520	83,837	235,357	-	235,357
5390 Independence Recreation Commission	238,516	3,982	27,828	14,367	417	46,594	3,066	5,055	8,121	31,511	(2,921)	28,590	-	28,590
5391 Neosho County Conservation District	22,694	379	2,648	1,367	945	5,339	292	3,038	3,330	2,998	(684)	2,314	-	2,314
5408 NE Kansas Library System	550,279	9,188	64,204	33,145	19,231	125,768	7,075	8,936	16,011	72,699	(4,520)	68,179	-	68,179
5413 Library Dist 1 Miami County	270,918	4,524	31,609	16,318	18,588	71,039	3,483	14,164	17,647	35,792	(137)	35,655	-	35,655
5414 Southwest Kansas Library System	344,252	5,748	40,165	20,735	42,107	108,755	4,426	34,484	38,910	45,480	(1,880)	43,600	-	43,600
5421 City of Grandview Plaza	581,901	9,716	67,894	35,050	16,837	129,497	7,481	16,301	23,782	76,876	8,636	85,512	-	85,512
5427 Lyon County Conservation District	92,126	1,538	10,749	5,549	36,822	54,658	1,184	1,340	2,524	12,171	8,096	20,267	-	20,267
5433 Riley County Extension Council	136,733	2,283	15,954	8,236	2,032	28,505	1,758	578	2,336	18,064	513	18,577	-	18,577
5438 City of Holcomb	286,677	4,787	33,448	17,267	41,557	97,059	3,686	54,826	58,512	37,874	(9,076)	28,798	-	28,798
5440 Newton Recreation Comm	542,287	9,055	63,271	32,664	7,300	112,290	6,972	21,013	27,985	71,643	(6,375)	65,268	-	65,268
5441 Southeast Kansas Mental Health Center	4,153,766	69,355	484,641	250,195	128,652	932,843	53,402	109,645	163,047	548,765	30,071	578,836	-	578,836
5446 Saline County/City Building Authority	236,037	3,941	27,540	14,217	2,434	48,132	3,035	23,080	26,115	31,183	(13,233)	17,950	-	17,950
5454 RWD 2 Miami Co	639,562	10,679	74,621	38,523	65,655	189,478	8,222	3,181	11,403	84,494	20,246	104,740	-	104,740
5463 City of Leonardville	74,235	1,240	8,662	4,471	4,144	18,517	954	1	955	9,807	1,627	11,434	-	11,434
5466 Grant County Cemetery District	36,459	609	4,254	2,196	10,744	17,803	469	461	930	4,817	5,494	10,311	-	10,311
5470 Pawnee Watershed District 81	122,101	2,039	14,246	7,355	20,085	43,725	1,570	6,722	8,292	16,131	10,187	26,318	-	26,318
5471 City of Walton	95,455	1,594	11,137	5,750	27,723	46,204	1,227	8,091	9,318	12,611	5,754	18,365	-	18,365
5472 Grant County Conservation Dist	21,393	357	2,496	1,289	698	4,840	275	2,584	2,859	2,826	(973)	1,853	-	1,853
5475 North East Animal Control Commission	-	-	-	-	1,047	1,047	-	52,848	52,848	-	(13,932)	(13,932)	-	(13,932)
5478 RWD 3 Miami Co	46,185	771	5,389	2,782	1,518	10,460	594	14,673	15,267	6,102	(3,111)	2,991	-	2,991
5479 Wyandotte County Law Library	-	-	-	-	120	120	-	13,407	13,407	-	(6,553)	(6,553)	-	(6,553)
5489 Sumner County Extension Council	25,190	421	2,939	1,517	1,940	6,817	324	3,938	4,262	3,328	(138)	3,190	-	3,190
5494 Pratt County Conservation Dist	30,755	514	3,589	1,852	737	6,692	395	442	837	4,063	(108)	3,955	-	3,955
5497 Morton County Library	92,126	1,538	10,749	5,549	935	18,771	1,184	15,010	16,194	12,171	(10,121)	2,050	-	2,050
5498 Kingman County Conservation Dist	80,736	1,348	9,420	4,863	17,232	32,863	1,038	257	1,295	10,666	5,258	15,924	-	15,924
5501 Wakarusa Watershed Dist 35	68,029	1,136	7,937	4,098	3,303	16,474	875	296	1,171	8,987	1,747	10,734	-	10,734



**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
5505 Cherokee County Extension Council	\$ 56,240	\$ 939	\$ 6,561	\$ 3,387	\$ 10,439	\$ 21,326	\$ 723	\$ 4,474	\$ 5,197	\$ 7,430	\$ 3,617	\$ 11,047	\$ -	\$ 11,047
5506 Sek Multi County Health Dept	391,095	6,530	45,631	23,557	15,410	91,128	5,028	12,451	17,479	51,669	12,539	64,208	-	64,208
5508 Hays Public Library	624,878	10,434	72,908	37,638	54,058	175,038	8,034	433	8,467	82,554	16,074	98,628	-	98,628
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	8,273	8,273	-	(2,870)	(2,870)	-	(2,870)
5512 City of Rose Hill	928,337	15,500	108,314	55,917	35,771	215,502	11,935	47,871	59,806	122,645	(33,037)	89,608	-	89,608
5513 Thomas County Extension Council	29,333	490	3,422	1,767	4,180	9,859	377	620	997	3,875	627	4,502	-	4,502
5518 Plainville Memorial Library	46,583	778	5,435	2,806	248	9,267	599	816	1,415	6,154	(117)	6,037	-	6,037
5520 Rice County Extension Council	25,901	432	3,022	1,560	3,804	8,818	333	5,437	5,770	3,422	(238)	3,184	-	3,184
5521 Pottawatomie Creek Watershed Dist 90	66,607	1,112	7,771	4,012	8,375	21,270	856	858	1,714	8,800	1,719	10,519	-	10,519
5523 Elk County Conservation District	18,429	308	2,150	1,110	802	4,370	237	119	356	2,435	231	2,666	-	2,666
5532 Eureka Carnegie Library	41,313	690	4,821	2,488	1,498	9,497	531	6,442	6,973	5,458	(2,766)	2,692	-	2,692
5536 NE Kansas Multi County Board of Health	997,024	16,647	116,328	60,054	108,528	301,557	12,818	11,767	24,585	131,720	33,046	164,766	-	164,766
5537 Douglas County Extension Council	140,045	2,338	16,339	8,435	15,371	42,483	1,800	1,901	3,701	18,502	3,300	21,802	-	21,802
5543 City of Lake Quivira	50,397	841	5,880	3,036	12,111	21,868	648	5,575	6,223	6,658	1,046	7,704	-	7,704
5544 City of Silver Lake	211,870	3,538	24,720	12,762	14,609	55,629	2,724	26,683	29,407	27,991	(2,037)	25,954	-	25,954
5546 City of Buffalo	23,127	386	2,698	1,393	1,088	5,565	297	766	1,063	3,055	353	3,408	-	3,408
5549 South Central Kansas Library System	670,664	11,198	78,249	40,396	36,943	166,786	8,622	-	8,622	88,603	27,986	116,589	-	116,589
5551 SE Kansas Regional Planning Commission	149,302	2,493	17,420	8,993	3,512	32,418	1,919	1,992	3,911	19,725	(2,797)	16,928	-	16,928
5553 Riley County Law Enforcement Agency	4,768,138	79,613	556,323	287,200	246,028	1,169,164	61,300	132,082	193,382	629,931	34,444	664,375	-	664,375
5555 Wet Walnut Creek Watershed Jt Dist 58	132,087	2,205	15,412	7,956	2,838	28,411	1,698	614	2,312	17,450	1,382	18,832	-	18,832
5556 City of Garden Plain	319,391	5,333	37,265	19,238	23,325	85,161	4,106	25,333	29,439	42,196	3,218	45,414	-	45,414
5561 Barber County Extension Council	26,022	434	3,037	1,567	873	5,911	335	660	995	3,438	(61)	3,377	-	3,377
5564 City of Hoyt	60,106	1,004	7,013	3,620	1,731	13,368	773	886	1,659	7,941	6,318	14,259	-	14,259
5570 RWD 9 Leavenworth County	104,227	1,740	12,161	6,278	22,840	43,019	1,340	554	1,894	13,770	7,605	21,375	-	21,375
5573 Scott County Conservation District	24,895	416	2,905	1,500	1,983	6,804	320	3,392	3,712	3,289	(515)	2,774	-	2,774
5585 Miami County Conservation Dist	59,516	994	6,944	3,585	6,670	18,193	765	842	1,607	7,863	1,251	9,114	-	9,114
5586 Linn County Extension Council	-	-	-	-	-	-	-	-	-	-	(2,275)	(2,275)	-	(2,275)
5598 Wichita County Conservation Dist	23,595	394	2,753	1,421	92	4,660	303	363	666	3,117	(114)	3,003	-	3,003
5605 Kansas Association of Counties	378,041	6,312	44,108	22,771	38,981	112,172	4,860	54,578	59,438	49,944	(3,408)	46,536	-	46,536
5606 Labette-Hackberry Crk Watershed Dist 96	41,313	690	4,821	2,488	1,268	9,267	531	2,754	3,285	5,458	428	5,886	-	5,886
5615 Finney Co Conservation District	29,091	486	3,394	1,752	1,491	7,123	374	7,170	7,544	3,843	(3,823)	20	-	20
5617 City of Manter	47,433	792	5,534	2,857	2,680	11,863	610	102	712	6,266	518	6,784	-	6,784
5620 Dorothy Bramlage Library	518,796	8,662	60,530	31,249	2,359	102,800	6,670	7,423	14,093	68,539	4,776	73,315	-	73,315
5621 Shawnee Heights Fire District	26,646	445	3,109	1,605	1,274	6,433	343	-	343	3,520	437	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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
5622 Doniphan Co Rural Fire District 2	\$ 121,078	\$ 2,022	\$ 14,127	\$ 7,293	\$ 13,669	\$ 37,111	\$ 1,557	\$ 2,313	\$ 3,870	\$ 15,996	\$ 5,096	\$ 21,092	\$ -	\$ 21,092
5632 Stafford County Conservation Dist	28,241	472	3,295	1,701	3,316	8,784	363	2,003	2,366	3,731	1,279	5,010	-	5,010
5635 City of Melvern	76,784	1,282	8,959	4,625	-	14,866	987	6,917	7,904	10,144	(3,637)	6,507	-	6,507
5636 Geary County Conservation District	31,379	524	3,661	1,890	-	6,075	403	1,452	1,855	4,146	(994)	3,152	-	3,152
5641 Hamilton County Extension Council	16,383	274	1,912	987	10,317	13,490	211	1,698	1,909	2,164	(229)	1,935	-	1,935
5642 Stafford Recreation Commission	39,163	654	4,569	2,359	1,092	8,674	503	1,503	2,006	5,174	(110)	5,064	-	5,064
5643 RWD 3 Marshall Co	57,332	957	6,689	3,453	4,436	15,535	737	10,690	11,427	7,574	(124)	7,450	-	7,450
5647 Metropolitan Topeka Airport Auth	1,706,054	28,486	199,054	102,761	2,139	332,440	21,933	70,819	92,752	225,391	(24,329)	201,062	-	201,062
5648 Dickinson Co Conservation Dist	31,188	521	3,639	1,879	564	6,603	401	529	930	4,120	(622)	3,498	-	3,498
5649 Burlington Recreation Commission	343,870	5,742	40,121	20,712	30,852	97,427	4,421	5,742	10,163	45,430	13,143	58,573	-	58,573
5654 Harper County Extension Council	20,526	343	2,395	1,236	168	4,142	264	6,273	6,537	2,712	(1,669)	1,043	-	1,043
5656 RWD 3 Nemaha Co	135,294	2,259	15,785	8,149	6,634	32,827	1,739	73	1,812	17,874	3,495	21,369	-	21,369
5661 Kansas Municipal Energy Agency	1,920,212	32,062	224,041	115,661	107,254	479,018	24,687	5,845	30,532	253,684	53,963	307,647	-	307,647
5662 Atchison County Conservation Dist	40,550	677	4,731	2,442	14,888	22,738	521	24,746	25,267	5,357	(3,846)	1,511	-	1,511
5665 Holcomb Recreation Commission	284,371	4,748	33,179	17,129	18,992	74,048	3,656	15,361	19,017	37,569	(902)	36,667	-	36,667
5668 City of Auburn	218,024	3,640	25,438	13,132	12,896	55,106	2,803	9,284	12,087	28,804	1,609	30,413	-	30,413
5674 RWD 1 Consolidated Shawnee Co	162,807	2,718	18,995	9,806	7,011	38,530	2,093	38	2,131	21,509	2,268	23,777	-	23,777
5675 Derby Recreation Commission	1,696,987	28,335	197,996	102,215	70,078	398,624	21,817	111,363	133,180	224,193	13,314	237,507	-	237,507
5676 RWD 2 Mitchell Co	129,452	2,161	15,104	7,797	33,528	58,590	1,664	18,819	20,483	17,102	6,501	23,603	-	23,603
5677 South Central Kansas Reg Medical Center	7,223,044	120,603	842,749	435,067	1,424,958	2,823,377	92,861	661,213	754,074	954,255	55,878	1,010,133	-	1,010,133
5680 Ellis County Conservation District	105,632	1,764	12,324	6,363	17,580	38,031	1,358	368	1,726	13,955	5,170	19,125	-	19,125
5681 Pratt County Extension Council	33,182	554	3,872	1,999	723	7,148	427	8,020	8,447	4,384	(3,058)	1,326	-	1,326
5686 City of Park City	1,524,853	25,460	177,912	91,847	124,637	419,856	19,604	325	19,929	201,452	31,655	233,107	-	233,107
5687 City of Bel Aire	1,799,776	30,051	209,989	108,406	141,793	490,239	23,138	-	23,138	237,773	72,734	310,507	-	310,507
5690 Grant County Recreation Comm	384,074	6,413	44,812	23,134	14,675	89,034	4,938	55,101	60,039	50,741	(12,617)	38,124	-	38,124
5702 City of Meriden	156,636	2,615	18,276	9,435	9,098	39,424	2,014	6,651	8,665	20,694	(283)	20,411	-	20,411
5704 Highland Cemetery	48,681	813	5,679	2,932	9,956	19,380	626	1,388	2,014	6,431	2,027	8,458	-	8,458
5710 Public Wholesale Water District No 4	224,751	3,753	26,223	13,537	1,120	44,633	2,889	2,730	5,619	29,692	1,027	30,719	-	30,719
5715 Public Wholesale Water Supply Dist 5	149,649	2,499	17,460	9,014	6,616	35,589	1,924	441	2,365	19,771	6,374	26,145	-	26,145
5717 Kearny County Conservation District	32,991	551	3,850	1,987	1,580	7,968	424	2,343	2,767	4,359	(1,820)	2,539	-	2,539
5724 Marion County Rural Water District 4	73,490	1,227	8,574	4,427	47,529	61,757	945	46,130	47,075	9,709	6,214	15,923	-	15,923
5725 Crawford County RWD 2	55,754	931	6,505	3,358	4,909	15,703	717	2,291	3,008	7,366	2,931	10,297	-	10,297
9000 Topeka Metropolitan Transit Authority	3,844,898	64,198	448,604	231,590	101,961	846,353	49,431	174,137	223,568	507,960	63,592	571,552	-	571,552
9035 Coffey County Library	559,728	9,346	65,307	33,714	7,527	115,894	7,196	3,485	10,681	73,947	(1,132)	72,815	-	72,815

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9036 Colby Housing Authority	\$ 228,392	\$ 3,813	\$ 26,648	\$ 13,757	\$ 13,275	\$ 57,493	\$ 2,936	\$ 1,489	\$ 4,425	\$ 30,173	\$ 4,662	\$ 34,835	\$ -	\$ 34,835
9037 McPherson Recreation Commission	202,560	3,382	23,634	12,201	4,913	44,130	2,604	45,065	47,669	26,761	(20,845)	5,916	-	5,916
9038 Sedgwick County Conservation District	37,620	628	4,389	2,266	1,594	8,877	484	5,993	6,477	4,970	(1,437)	3,533	-	3,533
9039 RWD 1 Jackson Co	143,581	2,397	16,752	8,648	5,069	32,866	1,846	545	2,391	18,969	1,384	20,353	-	20,353
9040 RWD 3 Jackson Co	224,092	3,742	26,146	13,498	401	43,787	2,881	5,878	8,759	29,605	(1,852)	27,753	-	27,753
9044 Disability Rights Center of Kansas	1,076,963	17,982	125,655	64,869	91,228	299,734	13,846	4,190	18,036	142,280	35,124	177,404	-	177,404
9049 Kearny County Council on Aging	62,134	1,037	7,250	3,743	385	12,415	799	20,588	21,387	8,209	(7,788)	421	-	421
9050 USD 208 Recreation Commission	69,901	1,167	8,156	4,210	8,107	21,640	899	6,121	7,020	9,235	3,651	12,886	-	12,886
9052 City of Salina Housing Authority	392,205	6,549	45,761	23,624	-	75,934	5,042	11,785	16,827	51,815	(3,720)	48,095	-	48,095
9058 Atwood Public Library	24,791	414	2,893	1,493	880	5,680	319	1,680	1,999	3,275	(176)	3,099	-	3,099
9059 Smoky Hills Public Television	529,354	8,839	61,762	31,885	21,429	123,915	6,806	20,997	27,803	69,934	(4,164)	65,770	-	65,770
9060 USD 303 Recreation Commission	38,036	635	4,438	2,291	2,062	9,426	489	1,923	2,412	5,025	(1,391)	3,634	-	3,634
9061 Consolidated RWD 1	121,390	2,027	14,164	7,312	635	24,138	1,561	1,179	2,740	16,037	(469)	15,568	-	15,568
9062 City of Oakley Housing Authority	58,823	982	6,863	3,543	2,466	13,854	756	965	1,721	7,771	(942)	6,829	-	6,829
9063 City of Hutchinson Housing Authority	-	-	-	-	-	-	-	-	-	-	(3,645)	(3,645)	-	(3,645)
9064 Coffey County Historical Museum	86,977	1,452	10,148	5,239	8,058	24,897	1,118	3,892	5,010	11,491	3,512	15,003	-	15,003
9065 Turner Recreation Commission	253,720	4,236	29,602	15,282	20,315	69,435	3,262	2,366	5,628	33,520	4,463	37,983	-	37,983
9068 Shawnee County Fire District 1	57,783	965	6,741	3,480	608	11,794	743	3,120	3,863	7,634	(581)	7,053	-	7,053
9069 City of Howard Housing Authority	46,549	777	5,432	2,804	7,837	16,850	598	4,923	5,521	6,150	730	6,880	-	6,880
9071 Russell Recreation Commission	69,572	1,162	8,117	4,191	246	13,716	894	2,482	3,376	9,191	(88)	9,103	-	9,103
9072 City of Russell Housing Authority	121,772	2,033	14,208	7,335	5,556	29,132	1,566	7,401	8,967	16,088	(448)	15,640	-	15,640
9073 City of McFarland	-	-	-	-	2,578	2,578	-	16,520	16,520	-	(2,915)	(2,915)	-	(2,915)
9075 Oberlin City Library	19,781	330	2,308	1,191	3,981	7,810	254	7,951	8,205	2,613	(1,775)	838	-	838
9076 Pratt Airport Authority	107,972	1,803	12,598	6,503	3,161	24,065	1,388	17,550	18,938	14,264	(4,807)	9,457	-	9,457
9078 The Legacy At Park View	-	-	-	-	24,844	24,844	-	900,135	900,135	-	(342,328)	(342,328)	-	(342,328)
9079 RWD 1 Elk Co	60,487	1,010	7,058	3,643	567	12,278	778	2,499	3,277	7,991	(270)	7,721	-	7,721
9080 Ottawa Recreation Commission	302,904	5,058	35,341	18,245	11,396	70,040	3,894	16,372	20,266	40,017	(1,798)	38,219	-	38,219
9081 Oberlin Housing Authority	56,378	941	6,577	3,396	8,377	19,291	725	9,600	10,325	7,448	(947)	6,501	-	6,501
9082 Fort Scott Housing Authority	268,630	4,485	31,342	16,180	7,924	59,931	3,454	8,242	11,696	35,489	4,936	40,425	-	40,425
9084 Goddard Public Library	61,891	1,033	7,222	3,728	25,461	37,444	796	12,924	13,720	8,177	3,697	11,874	-	11,874
9086 SE Kansas Area Agency on Aging	666,122	11,122	77,720	40,123	84,511	213,476	8,564	21,535	30,099	88,003	25,424	113,427	-	113,427
9087 Ulysses Housing Authority	76,315	1,274	8,904	4,597	20,500	35,275	981	531	1,512	10,082	4,787	14,869	-	14,869
9089 Lakin Recreation Commission	136,543	2,280	15,931	8,224	23,861	50,296	1,755	40,060	41,815	18,039	(12,895)	5,144	-	5,144
9090 City of Agra	35,921	600	4,191	2,164	8,014	14,969	462	1,423	1,885	4,746	(256)	4,490	-	4,490

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/20 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 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
9091 City of Chase	\$ 68,497	\$ 1,144	\$ 7,992	\$ 4,126	\$ 7,744	\$ 21,006	\$ 881	\$ 9,171	\$ 10,052	\$ 9,049	\$ (1,615)	\$ 7,434	\$ -	\$ 7,434
9092 Larned Recreation Comm	52,044	869	6,072	3,135	559	10,635	669	309	978	6,876	322	7,198	-	7,198
9093 City of Scammon	28,969	484	3,380	1,745	20,623	26,232	372	28,653	29,025	3,827	(3,088)	739	-	739
9095 Comanche County Hospital	2,323,859	38,801	271,136	139,973	31,381	481,291	29,876	12,440	42,316	307,011	40,728	347,739	-	347,739
9096 Rossville Community Library	71,496	1,194	8,342	4,306	4,719	18,561	919	1,342	2,261	9,446	3,203	12,649	-	12,649
9097 Edwards County Hospital	4,138,024	69,092	482,805	249,246	410,577	1,211,720	53,199	-	53,199	546,685	150,032	696,717	-	696,717
9098 Sublette Recreation Commission	84,637	1,413	9,875	5,098	14,359	30,745	1,088	23,397	24,485	11,182	(6,354)	4,828	-	4,828
9100 City of Weir	59,534	994	6,946	3,586	313	11,839	765	8,813	9,578	7,865	(6,961)	904	-	904
9101 Deerfield Recreation Commission	44,347	740	5,174	2,671	6,236	14,821	570	4,695	5,265	5,859	253	6,112	-	6,112
9102 Stanton County Cemetery Board	31,622	528	3,690	1,905	1,413	7,536	407	1,008	1,415	4,178	1,948	6,126	-	6,126
9103 SW Kansas Area Agency on Aging	680,390	11,360	79,384	40,982	15,198	146,924	8,747	79,730	88,477	89,888	(32,043)	57,845	-	57,845
9104 Jayhawk Area Agency on Aging	795,678	13,285	92,836	47,926	45,668	199,715	10,229	17,339	27,568	105,119	(7,941)	97,178	-	97,178
9105 NW Kansas Area Agency on Aging	730,770	12,202	85,263	44,017	29,097	170,579	9,395	5,853	15,248	96,544	881	97,425	-	97,425
9106 Post Rock Extension District 1	144,223	2,408	16,827	8,687	5,540	33,462	1,854	3,442	5,296	19,054	1,094	20,148	-	20,148
9108 City of Bronson	76,992	1,286	8,983	4,637	1,021	15,927	990	1,158	2,148	10,172	340	10,512	-	10,512
9109 City of Gridley	72,865	1,217	8,502	4,389	8,470	22,578	937	2,999	3,936	9,626	800	10,426	-	10,426
9110 City of Inman	404,132	6,748	47,153	24,342	33,721	111,964	5,196	1,155	6,351	53,391	13,526	66,917	-	66,917
9111 City of New Strawn	105,874	1,768	12,353	6,377	1,860	22,358	1,361	14,251	15,612	13,987	(1,305)	12,682	-	12,682
9113 City of Uniontown	79,107	1,321	9,230	4,765	3,925	19,241	1,017	2,888	3,905	10,451	554	11,005	-	11,005
9114 Erie City Public Library	20,058	335	2,341	1,208	-	3,884	258	2,494	2,752	2,650	(1,244)	1,406	-	1,406
9115 Oakley Public Library	79,817	1,333	9,312	4,808	2,909	18,362	1,026	54	1,080	10,545	2,955	13,500	-	13,500
9116 Oswego Public Library	21,913	366	2,556	1,320	1,282	5,524	282	258	540	2,895	383	3,278	-	3,278
9117 Stanton County Public Library	91,624	1,530	10,691	5,519	8,593	26,333	1,178	14,743	15,921	12,105	(1,099)	11,006	-	11,006
9121 Wichita County Extension Council	24,358	407	2,842	1,467	3,706	8,422	313	2,817	3,130	3,218	54	3,272	-	3,272
9122 Jewell County Conservation District	17,527	293	2,045	1,056	-	3,394	225	6,474	6,699	2,316	(3,302)	(986)	-	(986)
9123 Rooks County Conservation District	48,248	806	5,629	2,906	17,262	26,603	620	18,573	19,193	6,374	922	7,296	-	7,296
9124 Russell County Conservation District	40,568	677	4,733	2,444	1,017	8,871	522	997	1,519	5,359	(277)	5,082	-	5,082
9125 Saline County Conservation District	92,369	1,542	10,777	5,564	28,614	46,497	1,188	438	1,626	12,203	9,509	21,712	-	21,712
9126 Hugoton Recreation Commission	162,478	2,713	18,957	9,787	2,125	33,582	2,089	2,562	4,651	21,465	441	21,906	-	21,906
9127 Hospital Dist No 6 of Harper County	7,157,824	119,514	835,140	431,139	1,628,467	3,014,260	92,023	410,009	502,032	945,639	498,801	1,444,440	-	1,444,440
9128 Johnson County RWD 7	431,368	7,203	50,330	25,983	42,288	125,804	5,546	2,440	7,986	56,989	15,334	72,323	-	72,323
9129 Jetmore Housing Authority	33,945	567	3,961	2,045	194	6,767	436	629	1,065	4,485	(362)	4,123	-	4,123
9130 Stanton County Health Care Facility	4,320,630	72,141	504,110	260,245	374,533	1,211,029	55,547	369,898	425,445	570,810	76,061	646,871	-	646,871
9131 City of Palco	52,582	878	6,135	3,167	1,289	11,469	676	12,865	13,541	6,947	(4,188)	2,759	-	2,759

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9132 Western Kansas Groundwater Management	\$ 101,159	\$ 1,689	\$ 11,803	\$ 6,093	\$ -	\$ 19,585	\$ 1,301	\$ 35,260	\$ 36,561	\$ 13,364	\$ (20,385)	\$ (7,021)	\$ -	\$ (7,021)
9134 Tri-Ko Inc	3,635,230	60,697	424,141	218,962	16,721	720,521	46,735	142,322	189,057	480,260	(19,082)	461,178	-	461,178
9135 Mary Cotton Public Library	51,698	863	6,032	3,114	6,090	16,099	665	2,692	3,357	6,830	(95)	6,735	-	6,735
9136 City of Harveyville	57,592	962	6,719	3,469	4,976	16,126	740	2,192	2,932	7,609	524	8,133	-	8,133
9137 SE Kansas Regional Juvenile Detention Center	352,903	5,892	41,175	21,256	3,409	71,732	4,537	111,636	116,173	46,623	(26,088)	20,535	-	20,535
9138 City of Greenleaf	54,731	914	6,386	3,297	3,659	14,256	704	400	1,104	7,231	1,665	8,896	-	8,896
9139 Kansas Guardianship Program	410,217	6,849	47,862	24,709	6,264	85,684	5,274	10,779	16,053	54,195	(238)	53,957	-	53,957
9140 City of Pleasanton	479,945	8,014	55,998	28,909	59,067	151,988	6,170	15,213	21,383	63,407	14,117	77,524	-	77,524
9141 City of Winchester	36,979	617	4,314	2,227	-	7,158	475	36,538	37,013	4,885	(10,017)	(5,132)	-	(5,132)
9142 Wakarusa Township	314,069	5,244	36,644	18,917	12,312	73,117	4,038	6,379	10,417	41,492	997	42,489	-	42,489
9144 N C Kansas Reg Juvenile Deten Facility	1,018,400	17,004	118,822	61,342	211,596	408,764	13,093	23,111	36,204	134,544	60,633	195,177	-	195,177
9145 Developmental Services of NW Kansas Inc	6,940,493	115,885	809,783	418,048	40,335	1,384,051	89,229	588,831	678,060	916,927	(318,819)	598,108	-	598,108
9146 Futures Unlimited Inc	2,687,198	44,868	313,530	161,859	129,704	649,961	34,547	222,193	256,740	355,013	(71,721)	283,292	-	283,292
9147 C O F Training Services Inc	3,795,922	63,380	442,890	228,641	189,098	924,009	48,801	534,345	583,146	501,489	(31,992)	469,497	-	469,497
9148 NW Local Environmental Protection Group	28,033	468	3,271	1,689	6,259	11,687	360	31,075	31,435	3,704	(7,984)	(4,280)	-	(4,280)
9149 Big Lakes Developmental Center Inc	4,250,243	70,966	495,898	256,006	249,036	1,071,906	54,642	102,739	157,381	561,511	30,074	591,585	-	591,585
9150 Multi Community Diversified Service Inc	3,560,839	59,455	415,461	214,481	134,001	823,398	45,779	37,795	83,574	470,432	(6,321)	464,111	-	464,111
9151 High Plains Mental Health Center	5,326,583	88,938	621,480	320,837	246,773	1,278,028	68,480	135,930	204,410	703,709	(3,714)	699,995	-	699,995
9152 Arrowhead West Inc	6,293,701	105,086	734,318	379,090	228,354	1,446,848	80,913	29,829	110,742	831,477	28,825	860,302	-	860,302
9153 Barton County Extension Council	-	-	-	-	7	7	-	12,307	12,307	-	(4,422)	(4,422)	-	(4,422)
9154 NE Kansas Area Agency on Aging Inc	303,632	5,070	35,426	18,289	29,888	88,673	3,904	7,235	11,139	40,114	(4,993)	35,121	-	35,121
9155 City of Onaga	254,587	4,251	29,704	15,335	4,350	53,640	3,273	6,349	9,622	33,634	4,887	38,521	-	38,521
9156 Central Rush County Ems	29,836	498	3,481	1,797	1,669	7,445	384	9,156	9,540	3,942	(2,010)	1,932	-	1,932
9157 Tri-Valley Developmental Service Inc	2,856,784	47,700	333,316	172,073	-	553,089	36,728	140,879	177,607	377,417	(72,811)	304,606	-	304,606
9158 Wyandotte County Fair Association Inc	-	-	-	-	-	-	-	-	-	-	(3,039)	(3,039)	-	(3,039)
9159 Sunflower Extension District 6	88,070	1,470	10,276	5,305	5,113	22,164	1,132	4,340	5,472	11,635	(2,457)	9,178	-	9,178
9160 Goodland Housing Authority	124,546	2,080	14,531	7,502	9,081	33,194	1,601	12,676	14,277	16,454	151	16,605	-	16,605
9161 Medicine Lodge Township	80,407	1,343	9,381	4,843	2,471	18,038	1,034	7,116	8,150	10,623	(229)	10,394	-	10,394
9162 NW Kansas Groundwater Mgt Dist 4	181,115	3,024	21,132	10,909	3,309	38,374	2,328	59,570	61,898	23,928	(10,925)	13,003	-	13,003
9163 Coldwater-Wilmore Regional Library	26,872	449	3,135	1,619	57	5,260	345	1,728	2,073	3,550	(2,270)	1,280	-	1,280
9164 Twin Valley Developmental Services Inc	2,237,887	37,366	261,106	134,795	138,026	571,293	28,771	156,226	184,997	295,653	(16,998)	278,655	-	278,655
9166 Scott County Extension Council	7,507	125	876	452	2,547	4,000	97	13,500	13,597	992	(3,929)	(2,937)	-	(2,937)
9169 Housing Authority City of Iola	240,250	4,011	28,032	14,471	1,687	48,201	3,089	25,998	29,087	31,740	(10,007)	21,733	-	21,733
9170 Plumb Township Wabaunsee Co	23,006	384	2,684	1,386	971	5,425	296	1,105	1,401	3,039	66	3,105	-	3,105

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9171 Training & Evaluation Center Hutchinson	\$ 3,226,503	\$ 53,873	\$ 376,452	\$ 194,343	\$ 91,042	\$ 715,710	\$ 41,481	\$ 177,040	\$ 218,521	\$ 426,262	\$ (36,453)	\$ 389,809	\$ -	\$ 389,809
9172 Nemaha County Training Center Inc	1,023,411	17,088	119,406	61,643	-	198,137	13,157	120,614	133,771	135,205	(49,607)	85,598	-	85,598
9173 Sheltered Living Inc	4,159,019	69,443	485,254	250,511	391,016	1,196,224	53,469	35,740	89,209	549,459	83,745	633,204	-	633,204
9174 Starkey Inc	9,938,952	165,950	1,159,629	598,655	180,672	2,104,906	127,778	540,877	668,655	1,313,061	(74,392)	1,238,669	-	1,238,669
9175 Community Living Opportunities Inc	891,913	14,892	104,064	53,723	-	172,679	11,467	1,728,967	1,740,434	117,833	(845,047)	(727,214)	-	(727,214)
9176 City of Grainfield	4,005	67	467	241	740	1,515	51	16,840	16,891	529	(3,939)	(3,410)	-	(3,410)
9177 City of Cunningham	72,276	1,207	8,433	4,353	3,629	17,622	929	7,837	8,766	9,549	(587)	8,962	-	8,962
9178 City of Greeley	24,427	408	2,850	1,471	459	5,188	314	10,484	10,798	3,227	(2,579)	648	-	648
9179 Halstead Public Library	-	-	-	-	-	-	-	13,113	13,113	-	(4,865)	(4,865)	-	(4,865)
9181 Colby Recreation Dept	36,788	614	4,292	2,216	1,758	8,880	473	11,197	11,670	4,860	(4,945)	(85)	-	(85)
9182 City of Whitewater	104,591	1,746	12,204	6,300	6,015	26,265	1,345	17,094	18,439	13,818	(4,960)	8,858	-	8,858
9183 Walnut Creek Extension Dist 2	104,435	1,744	12,185	6,290	1,659	21,878	1,343	3,439	4,782	13,797	126	13,923	-	13,923
9184 SC Kansas Area Agency on Aging	280,748	4,688	32,756	16,910	7,164	61,518	3,609	41,443	45,052	37,090	(8,695)	28,395	-	28,395
9185 Rice County Council on Aging	233,090	3,892	27,195	14,040	12,397	57,524	2,997	5,578	8,575	30,794	3,669	34,463	-	34,463
9186 Kingman County Council on Aging	127,025	2,121	14,820	7,651	5,196	29,788	1,633	15,917	17,550	16,782	(5,774)	11,008	-	11,008
9187 City of Norcatour	22,728	379	2,652	1,369	3,887	8,287	292	785	1,077	3,003	1,596	4,599	-	4,599
9188 Beloit Housing Authority	33,390	558	3,895	2,011	2,907	9,371	429	27,830	28,259	4,411	(4,911)	(500)	-	(500)
9189 Republic County Historical Society	-	-	-	-	-	-	-	-	-	-	(984)	(984)	-	(984)
9190 Sherman County Conservation District	35,072	586	4,092	2,112	1,546	8,336	451	5,085	5,536	4,633	(1,022)	3,611	-	3,611
9191 Jackson County Conservation District	82,071	1,370	9,576	4,943	12,808	28,697	1,055	6,768	7,823	10,843	3,775	14,618	-	14,618
9192 Johnson County Extension Council	126,210	2,107	14,725	7,602	5,455	29,889	1,623	17,387	19,010	16,674	(7,572)	9,102	-	9,102
9193 Yates Center Public Library	30,374	507	3,544	1,830	1,199	7,080	390	-	390	4,013	680	4,693	-	4,693
9194 Overbrook Public Library	40,932	683	4,776	2,465	3,066	10,990	526	245	771	5,408	2,417	7,825	-	7,825
9195 Franklin County RWD 6	152,614	2,548	17,806	9,192	8,736	38,282	1,962	11,858	13,820	20,162	(532)	19,630	-	19,630
9196 Public Wholesale Water Supply 11	213,031	3,557	24,856	12,832	14,475	55,720	2,739	5,148	7,887	28,144	6,553	34,697	-	34,697
9197 Public Wholesale Water Supply 12	144,465	2,412	16,855	8,702	17,073	45,042	1,857	27,853	29,710	19,086	(2,794)	16,292	-	16,292
9198 Pawnee Mental Health Services Inc	7,237,763	120,849	844,467	435,954	420,344	1,821,614	93,051	137,305	230,356	956,200	(2,498)	953,702	-	953,702
9199 Topeka Association for Retarded Citizens	3,109,985	51,927	362,858	187,324	56,559	658,668	39,983	34,185	74,168	410,868	(52,494)	358,374	-	358,374
9200 North Central Regional Planning Commission	841,654	14,053	98,201	50,696	42,632	205,582	10,821	-	10,821	111,193	17,396	128,589	-	128,589
9201 Coffeyville Regional Medical Center Inc	15,849,030	264,631	1,849,187	954,638	636,052	3,704,508	203,759	1,337,350	1,541,109	2,093,857	215,250	2,309,107	-	2,309,107
9202 Kansas Public Telecommunications	962,646	16,073	112,316	57,983	66,845	253,217	12,376	15,451	27,827	127,178	(1,563)	125,615	-	125,615
9204 Elk County Council on Aging	67,231	1,123	7,844	4,050	5,676	18,693	864	18,412	19,276	8,882	(3,656)	5,226	-	5,226
9205 City of La Harpe	150,377	2,511	17,545	9,058	43,408	72,522	1,933	15,825	17,758	19,867	7,185	27,052	-	27,052
9206 City of Offerle	34,569	577	4,033	2,082	1,271	7,963	444	902	1,346	4,567	(1,743)	2,824	-	2,824

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9207 Wabaunsee County Extension Council	\$ 22,572	\$ 377	\$ 2,634	\$ 1,360	\$ 2,182	\$ 6,553	\$ 290	\$ 7,303	\$ 7,593	\$ 2,982	\$ (763)	\$ 2,219	\$ -	\$ 2,219
9208 Cowley County Council on Aging	176,417	2,946	20,583	10,626	12,065	46,220	2,268	6,159	8,427	23,307	5,594	28,901	-	28,901
9209 McPherson County Council on Aging	81,031	1,353	9,454	4,881	3,480	19,168	1,042	3,054	4,096	10,705	(332)	10,373	-	10,373
9210 Center Twp Reno County	27,218	454	3,176	1,639	615	5,884	350	3,427	3,777	3,596	(715)	2,881	-	2,881
9211 RWD 5 Anderson Co	76,021	1,269	8,870	4,579	5,415	20,133	977	1,789	2,766	10,043	2,367	12,410	-	12,410
9212 RWD 3 Cowley Co	50,813	848	5,928	3,061	3,952	13,789	653	24,593	25,246	6,713	(2,755)	3,958	-	3,958
9213 RWD 6 Crawford Co	52,495	877	6,125	3,162	1,372	11,536	675	3,243	3,918	6,935	293	7,228	-	7,228
9214 RWD 1 Woodson Co	120,298	2,009	14,036	7,246	8,733	32,024	1,547	9,930	11,477	15,893	(1,134)	14,759	-	14,759
9215 Kansas Bostwick Irrigation District 2	455,986	7,614	53,203	27,465	8,501	96,783	5,862	42,496	48,358	60,241	(8,959)	51,282	-	51,282
9216 Greeley County Library	46,202	771	5,391	2,783	-	8,945	594	1,820	2,414	6,104	344	6,448	-	6,448
9217 Haskell Township Library	193,892	3,237	22,622	11,679	91,267	128,805	2,493	261	2,754	25,616	22,763	48,379	-	48,379
9218 City of Kensington	69,572	1,162	8,117	4,191	5,905	19,375	894	2,207	3,101	9,191	2,217	11,408	-	11,408
9219 City of Mound Valley	46,202	771	5,391	2,783	4,761	13,706	594	3,857	4,451	6,104	327	6,431	-	6,431
9220 Kanwaka Township	104,609	1,747	12,205	6,301	3,365	23,618	1,345	2,618	3,963	13,820	554	14,374	-	14,374
9221 Lincoln Township Dickinson County	27,634	461	3,224	1,665	1,257	6,607	355	609	964	3,651	1,507	5,158	-	5,158
9222 Doniphan Co Conservation District	51,975	868	6,064	3,131	10,268	20,331	668	-	668	6,867	2,247	9,114	-	9,114
9224 Gove County Medical Center	6,173,212	103,074	720,260	371,832	445,369	1,640,535	79,364	22,234	101,598	815,559	86,309	901,868	-	901,868
9225 Bird City Housing Authority	39,787	664	4,642	2,397	4,636	12,339	512	2,481	2,993	5,256	1,830	7,086	-	7,086
9226 Scott Recreation Commission	80,650	1,347	9,410	4,858	3,951	19,566	1,037	3,913	4,950	10,655	(595)	10,060	-	10,060
9227 Labette Center for Mental Health Service	1,889,787	31,554	220,491	113,828	94,216	460,089	24,296	64,267	88,563	249,665	12,713	262,378	-	262,378
9228 Cheney Recreation Commission	55,026	919	6,420	3,314	3,445	14,098	707	161	868	7,270	858	8,128	-	8,128
9229 Douglass Public Library	29,784	497	3,475	1,794	1,871	7,637	383	189	572	3,935	337	4,272	-	4,272
9230 Reno Township	117,438	1,961	13,702	7,074	21,368	44,105	1,510	10,584	12,094	15,515	9,357	24,872	-	24,872
9231 City of Richmond	71,565	1,195	8,350	4,311	5,829	19,685	920	24,935	25,855	9,455	(6,447)	3,008	-	3,008
9233 Iroquois Center for Human Development	1,014,188	16,934	118,331	61,088	66,125	262,478	13,039	99,557	112,596	133,987	(17,958)	116,029	-	116,029
9234 Bert Nash Community Mental Health	7,540,355	125,901	879,772	454,180	585,310	2,045,163	96,941	102,669	199,610	996,176	159,561	1,155,737	-	1,155,737
9235 City of Elwood	407,097	6,797	47,498	24,521	41,045	119,861	5,234	378	5,612	53,783	8,937	62,720	-	62,720
9236 City of Elk City	67,613	1,129	7,888	4,073	5,701	18,791	869	3,037	3,906	8,932	654	9,586	-	9,586
9237 Park Township	31,986	534	3,732	1,927	15,377	21,570	411	11,590	12,001	4,226	(374)	3,852	-	3,852
9238 Unified Government of Wyandotte County	62,780,500	1,048,244	7,324,921	3,781,470	757,319	12,911,954	807,122	445,142	1,252,264	8,294,097	(238,568)	8,055,529	104,179	8,159,708
9239 Creative Community Living Inc	-	-	-	-	-	-	-	15,094	15,094	-	(514,194)	(514,194)	-	(514,194)
9240 Flint Hills Community Health Center Inc	4,454,607	74,378	519,741	268,315	117,265	979,699	57,270	507,281	564,551	588,510	97,007	685,517	-	685,517
9242 University of Kansas Hospital Authority	31,036,394	518,214	3,621,174	1,869,421	82,732	6,091,541	399,012	4,561,922	4,960,934	4,100,300	(1,971,868)	2,128,432	-	2,128,432
9243 St Francis Housing Authority	24,080	402	2,810	1,450	2,367	7,029	310	207	517	3,181	987	4,168	-	4,168

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9244 Horton Housing Authority	\$ 83,077	\$ 1,387	\$ 9,693	\$ 5,004	\$ 2,244	\$ 18,328	\$ 1,068	\$ 18,011	\$ 19,079	\$ 10,975	\$ (2,705)	\$ 8,270	\$ -	\$ 8,270
9245 Lawrence Housing Authority	1,753,920	29,285	204,639	105,644	4,993	344,561	22,549	80,189	102,738	231,715	(36,943)	194,772	-	194,772
9246 Lincoln Housing Authority	90,462	1,510	10,554	5,449	15,800	33,313	1,163	2,667	3,830	11,951	2,547	14,498	-	14,498
9247 City of Burden	97,743	1,632	11,404	5,887	6,785	25,708	1,257	9,102	10,359	12,913	306	13,219	-	13,219
9248 City of Longton	60,175	1,005	7,021	3,625	739	12,390	774	2,741	3,515	7,950	(847)	7,103	-	7,103
9249 City of Westmoreland	150,169	2,507	17,521	9,045	10,614	39,687	1,931	1,578	3,509	19,839	3,201	23,040	-	23,040
9250 Consolidated RWD 2	205,455	3,430	23,971	12,375	5,898	45,674	2,641	20,402	23,043	27,143	(4,953)	22,190	-	22,190
9251 Towanda Township	47,745	797	5,571	2,876	2,903	12,147	614	4,857	5,471	6,308	(862)	5,446	-	5,446
9253 City of Herndon	34,725	580	4,052	2,092	3,014	9,738	446	7,830	8,276	4,588	(101)	4,487	-	4,487
9254 Housing Authority of City of Galena	53,327	890	6,222	3,212	6,967	17,291	686	11,524	12,210	7,045	(2,395)	4,650	-	4,650
9255 Atchison Housing Authority	404,600	6,756	47,207	24,370	24,726	103,059	5,202	654	5,856	53,453	7,728	61,181	-	61,181
9256 Jetmore Public Library	25,675	429	2,996	1,547	1,173	6,145	330	561	891	3,392	419	3,811	-	3,811
9257 Hays Housing Authority	48,785	815	5,692	2,938	826	10,271	627	2,208	2,835	6,445	320	6,765	-	6,765
9258 Housing Authority of City of Belleville	71,166	1,188	8,303	4,287	3,751	17,529	915	6,349	7,264	9,402	(1,595)	7,807	-	7,807
9259 Sharon Springs Housing Authority	24,514	409	2,860	1,477	7,982	12,728	315	2,131	2,446	3,239	835	4,074	-	4,074
9260 Haysville Community Library	143,130	2,390	16,700	8,621	15,709	43,420	1,840	37,780	39,620	18,909	(7,145)	11,764	-	11,764
9261 Hamilton County Library	86,821	1,450	10,130	5,230	134	16,944	1,116	8,260	9,376	11,470	(1,137)	10,333	-	10,333
9262 Ellis Public Library	24,063	402	2,808	1,449	-	4,659	309	3,303	3,612	3,179	(908)	2,271	-	2,271
9263 Bucklin Public Library	13,332	223	1,556	803	806	3,388	171	10,709	10,880	1,761	(1,688)	73	-	73
9264 Elkhart Cemetery District	28,207	471	3,291	1,699	-	5,461	363	2,234	2,597	3,726	(3,027)	699	-	699
9265 Ellis Recreation Commission	48,854	816	5,700	2,943	4,312	13,771	628	4,483	5,111	6,454	570	7,024	-	7,024
9266 Clay County Conservation District	55,304	923	6,453	3,331	14,766	25,473	711	7,596	8,307	7,306	2,482	9,788	-	9,788
9267 City of Linn Valley	87,307	1,458	10,187	5,259	5,133	22,037	1,122	40,371	41,493	11,534	(4,515)	7,019	-	7,019
9268 City of Blue Mound	69,138	1,154	8,067	4,164	2,985	16,370	889	2,512	3,401	9,134	(324)	8,810	-	8,810
9269 Kansas Workers Risk Cooperative for Counties	692,421	11,561	80,788	41,707	152,305	286,361	8,902	3,838	12,740	91,478	51,703	143,181	-	143,181
9270 Manhattan Housing Authority	377,486	6,303	44,043	22,737	1,081	74,164	4,853	27,427	32,280	49,871	(20,800)	29,071	-	29,071
9271 Norton Housing Authority	97,969	1,636	11,430	5,901	2,796	21,763	1,260	945	2,205	12,943	3,210	16,153	-	16,153
9272 Topeka Housing Authority	2,077,628	34,690	242,407	125,142	59,899	462,138	26,711	10,884	37,595	274,481	(18,264)	256,217	-	256,217
9275 City of Linwood	59,326	991	6,922	3,573	2,797	14,283	763	8,765	9,528	7,838	(1,779)	6,059	-	6,059
9276 Lindsborg Community Library	26,230	438	3,060	1,580	899	5,977	337	882	1,219	3,465	721	4,186	-	4,186
9277 City of North Newton	475,732	7,943	55,506	28,655	38,122	130,226	6,116	7,461	13,577	62,850	23,975	86,825	-	86,825
9278 City of Arcadia	39,597	661	4,620	2,385	11,968	19,634	509	38,077	38,586	5,231	(9,472)	(4,241)	-	(4,241)
9279 Four County Mental Health Center Inc	8,735,778	145,861	1,019,248	526,184	193,011	1,884,304	112,309	496,066	608,375	1,154,107	44,986	1,199,093	-	1,199,093
9280 Disability Planning Organization of Kansas Inc	371,661	6,206	43,363	22,386	65,249	137,204	4,778	2,114	6,892	49,101	26,959	76,060	-	76,060



**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9281 OCCK Inc	\$ 8,257,619	\$ 137,877	\$ 963,459	\$ 497,383	\$ 579,614	\$ 2,178,333	\$ 106,162	\$ 105,710	\$ 211,872	\$ 1,090,936	\$ 92,723	\$ 1,183,659	\$ -	\$ 1,183,659
9282 Housing Authority of Kansas City Kansas	4,856,312	81,086	566,610	292,511	129,669	1,069,876	62,434	193,935	256,369	641,580	(90,007)	551,573	-	551,573
9283 Hoisington Recreation Commission	40,741	680	4,753	2,454	1,152	9,039	524	521	1,045	5,382	454	5,836	-	5,836
9284 Cottonwood Inc	6,935,725	115,806	809,227	417,761	235,587	1,578,381	89,167	110,832	199,999	916,297	60,289	976,586	-	976,586
9285 Johnson Co Fire Dist No 2	26,594	444	3,103	1,602	10,790	15,939	342	1,172,104	1,172,446	3,513	(399,202)	(395,689)	-	(395,689)
9286 Oskaloosa Public Library	29,333	490	3,422	1,767	1,315	6,994	377	765	1,142	3,875	(251)	3,624	-	3,624
9287 Basehor Community Library	316,253	5,280	36,899	19,049	7,523	68,751	4,066	7,191	11,257	41,781	(194)	41,587	-	41,587
9288 City of Gypsum	85,400	1,426	9,964	5,144	4,080	20,614	1,098	-	1,098	11,282	3,714	14,996	-	14,996
9289 Greenleaf Housing Authority	19,278	322	2,249	1,161	1,558	5,290	248	2,927	3,175	2,547	11	2,558	-	2,558
9292 Spring Hill Recreation Commission	252,888	4,222	29,506	15,232	22,307	71,267	3,251	-	3,251	33,410	12,416	45,826	-	45,826
9293 RWD 4 Franklin Co	47,017	785	5,486	2,832	11,420	20,523	604	13,581	14,185	6,211	(3,424)	2,787	-	2,787
9294 Mulvane Public Library	167,194	2,792	19,508	10,071	29,966	62,337	2,149	4,560	6,709	22,088	14,024	36,112	-	36,112
9295 City of Prescott	65,532	1,094	7,646	3,947	7,721	20,408	842	3,303	4,145	8,658	2,190	10,848	-	10,848
9296 Anderson County Extension Council	-	-	-	-	-	-	-	1,271	1,271	-	(3,980)	(3,980)	-	(3,980)
9297 Thomas Co Economic Development Alliance	60,331	1,007	7,039	3,634	2,888	14,568	776	2,577	3,353	7,971	877	8,848	-	8,848
9298 Housing Authority of City of Holton	65,324	1,091	7,622	3,935	1,585	14,233	840	2,002	2,842	8,630	17	8,647	-	8,647
9299 City of Bentley	107,435	1,794	12,535	6,471	9,050	29,850	1,381	6,988	8,369	14,193	4,693	18,886	-	18,886
9301 The Center for Counseling & Consultation	2,287,366	38,192	266,878	137,775	-	442,845	29,407	216,594	246,001	302,190	(101,333)	200,857	-	200,857
9306 River Valley Extension District 4	245,555	4,100	28,650	14,791	9,016	56,557	3,157	3,001	6,158	32,441	2,154	34,595	-	34,595
9307 Public Wholesale Water Supply District 13	150,013	2,505	17,502	9,036	3,487	32,530	1,929	23,169	25,098	19,819	(2,957)	16,862	-	16,862
9308 Linn County Library District 1	36,927	617	4,308	2,224	9,645	16,794	475	114	589	4,879	2,536	7,415	-	7,415
9309 Pleasanton Housing Authority	78,032	1,303	9,104	4,700	13,021	28,128	1,003	599	1,602	10,309	1,964	12,273	-	12,273
9310 Public Housing Agency of S Hutchinson	171,562	2,865	20,017	10,334	9,279	42,495	2,206	10,827	13,033	22,666	578	23,244	-	23,244
9311 Housing Authority of the City of Solomon	27,548	460	3,214	1,659	1,154	6,487	354	2,725	3,079	3,639	187	3,826	-	3,826
9313 USD 350 Recreation Commission	41,313	690	4,821	2,488	10,930	18,929	531	6,490	7,021	5,458	640	6,098	-	6,098
9314 Wellington Housing Authority	158,629	2,649	18,508	9,555	3,224	33,936	2,039	3,934	5,973	20,957	(811)	20,146	-	20,146
9317 Nippawalla Township	5,340	89	623	322	3,775	4,809	69	13,112	13,181	705	(3,876)	(3,171)	-	(3,171)
9318 Linn County Library District # 5	51,143	854	5,967	3,080	9,167	19,068	658	3,298	3,956	6,757	(1,269)	5,488	-	5,488
9320 City of Vermillion	30,928	516	3,608	1,863	-	5,987	398	1,326	1,724	4,086	(678)	3,408	-	3,408
9321 Public Wholesale Water Supply District # 20	143,443	2,395	16,736	8,640	10,981	38,752	1,844	5,211	7,055	18,951	(25)	18,926	-	18,926
9322 Thomas County Historical Society	106,377	1,776	12,412	6,407	4,756	25,351	1,368	22,581	23,949	14,054	3,170	17,224	-	17,224
9323 Phillips-Rooks Extension Dist # 5	47,398	791	5,530	2,855	4,669	13,845	609	12,088	12,697	6,262	(1,701)	4,561	-	4,561
9329 Jefferson County Rural Water Dist No 13	141,189	2,357	16,473	8,504	10,965	38,299	1,815	9,251	11,066	18,653	(396)	18,257	-	18,257
9330 Rose Hill Recreation Commission	126,331	2,109	14,740	7,609	7,783	32,241	1,624	6,089	7,713	16,690	(273)	16,417	-	16,417

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9339 Coffey County Conservation District	\$ 39,025	\$ 652	\$ 4,553	\$ 2,351	\$ 1,274	\$ 8,830	\$ 502	\$ 215	\$ 717	\$ 5,156	\$ 411	\$ 5,567	\$ -	\$ 5,567
9341 Meadowlark Extension District	210,431	3,514	24,553	12,675	16,508	57,250	2,705	10,073	12,778	27,801	5,642	33,443	-	33,443
9342 Park City Public Library	84,342	1,408	9,841	5,080	11,530	27,859	1,084	2,457	3,541	11,143	5,829	16,972	-	16,972
9347 Auburn Township	71,669	1,197	8,362	4,317	5,392	19,268	921	9,763	10,684	9,468	4,692	14,160	-	14,160
9350 The Housing Authority of the City of Paola	197,602	3,299	23,056	11,902	10,369	48,626	2,540	-	2,540	26,106	5,191	31,297	-	31,297
9351 The Housing Authority of the City of Phillipsburg	74,114	1,237	8,647	4,464	4,026	18,374	953	6,780	7,733	9,791	(586)	9,205	-	9,205
9353 Equus Beds Groundwater Mgmt Dist # 2	175,741	2,934	20,504	10,585	6,188	40,211	2,259	26,294	28,553	23,218	(1,691)	21,527	-	21,527
9354 Americus Township Library	17,042	285	1,988	1,026	573	3,872	219	10	229	2,251	573	2,824	-	2,824
9360 Southeast Kansasworks Inc	946,350	15,801	110,415	57,002	109,993	293,211	12,167	57,154	69,321	125,025	116,973	241,998	-	241,998
9362 Kansas Power Pool	848,156	14,162	98,958	51,087	65,799	230,006	10,904	16,527	27,431	112,052	41,993	154,045	-	154,045
9363 Osborne Housing Authority	65,983	1,102	7,698	3,974	3,084	15,858	848	1,516	2,364	8,717	(202)	8,515	-	8,515
9365 Newton Housing Authority	210,032	3,507	24,506	12,651	-	40,664	2,700	21,111	23,811	27,748	(8,386)	19,362	-	19,362
9366 Lincoln Carnegie Library	30,339	507	3,539	1,827	1,642	7,515	390	435	825	4,008	1,215	5,223	-	5,223
9367 City of St George	233,905	3,905	27,291	14,089	27,772	73,057	3,007	1,773	4,780	30,902	9,791	40,693	-	40,693
9370 Ashland Library	28,449	475	3,319	1,714	2,495	8,003	366	1,039	1,405	3,759	1,492	5,251	-	5,251
9372 City of Otis	56,725	947	6,618	3,417	4,478	15,460	729	2,897	3,626	7,494	(212)	7,282	-	7,282
9375 City of Chanute Housing Authority	201,277	3,361	23,484	12,124	523	39,492	2,588	13,586	16,174	26,591	(5,582)	21,009	-	21,009
9380 Baldwin City Recreation Commission	227,837	3,804	26,583	13,723	126,253	170,363	2,929	-	2,929	30,100	34,710	64,810	-	64,810
9381 Barton County Conservation District	25,294	422	2,952	1,524	13,853	18,751	325	-	325	3,342	3,853	7,195	-	7,195
9382 Coffey County Housing Authority	70,386	1,175	8,212	4,240	1,903	15,530	905	508	1,413	9,299	530	9,829	-	9,829
9383 Parsons Housing Authority	161,282	2,693	18,818	9,715	11,816	43,042	2,073	9,407	11,480	21,307	(514)	20,793	-	20,793
9387 Hoxie Housing Authority	24,913	416	2,906	1,501	2,337	7,160	320	12,076	12,396	3,291	(2,783)	508	-	508
9403 Strong City Housing Authority	26,629	445	3,107	1,604	1,028	6,184	342	3,556	3,898	3,518	(2,543)	975	-	975
9404 Public Wholesale Water Supply District # 23	188,466	3,147	21,989	11,352	4,305	40,793	2,423	27,702	30,125	24,899	(3,495)	21,404	-	21,404
9406 Stockton Recreation Commission	34,500	576	4,025	2,078	1,188	7,867	444	2,497	2,941	4,558	(428)	4,130	-	4,130
9407 Unified Greeley County	1,319,172	22,026	153,914	79,458	6,953	262,351	16,960	26,289	43,249	174,279	(15,492)	158,787	-	158,787
9408 Great Plains Development Authority	261,296	4,363	30,487	15,739	2,059	52,648	3,359	117,156	120,515	34,521	(43,407)	(8,886)	-	(8,886)
9411 Horsethief Reservoir	115,496	1,928	13,475	6,957	23,934	46,294	1,485	4,555	6,040	15,258	6,397	21,655	-	21,655
9412 City of Fontana	11,702	195	1,365	705	807	3,072	150	3,641	3,791	1,546	(2,642)	(1,096)	-	(1,096)
9414 Valley Township	-	-	-	-	541	541	-	2,166	2,166	-	(4,251)	(4,251)	-	(4,251)
9418 Garden City Housing Authority	158,456	2,646	18,488	9,544	3,130	33,808	2,037	6,157	8,194	20,934	(2,166)	18,768	-	18,768
9424 Rural Water District # 5	418,833	6,993	48,867	25,228	79,564	160,652	5,385	7,721	13,106	55,333	17,287	72,620	-	72,620
9425 Oaklawn Improvement District	117,195	1,957	13,673	7,059	9,422	32,111	1,507	5,664	7,171	15,483	(4,861)	10,622	-	10,622

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9427 Twin Creeks Extension District # 9	\$ 83,077	\$ 1,387	\$ 9,693	\$ 5,004	\$ 11,026	\$ 27,110	\$ 1,068	\$ 2,223	\$ 3,291	\$ 10,975	\$ 2,176	\$ 13,151	\$ -	\$ 13,151
9432 Graves Memorial Public Library	14,927	249	1,742	899	824	3,714	192	731	923	1,972	(255)	1,717	-	1,717
9434 Pottawatomie Co RWD # 4	77,997	1,302	9,100	4,698	7,878	22,978	1,003	8,922	9,925	10,304	2,609	12,913	-	12,913
9436 Neodesha Housing Authority	121,928	2,036	14,226	7,344	13,781	37,387	1,568	1,813	3,381	16,108	16,168	32,276	-	32,276
9438 Palmyra Township	-	-	-	-	-	-	-	4,757	4,757	-	(2,250)	(2,250)	-	(2,250)
9443 Minneha Township	86,319	1,441	10,071	5,199	1,648	18,359	1,110	1,485	2,595	11,404	492	11,896	-	11,896
9447 Golden Prairie Extension District 12	165,564	2,764	19,317	9,972	23,888	55,941	2,129	8,600	10,729	21,873	8,070	29,943	-	29,943
9448 Frontier Extension District # 11	181,531	3,031	21,180	10,934	11,990	47,135	2,334	7,064	9,398	23,983	9,077	33,060	-	33,060
9449 Southwind Extension District # 10	159,635	2,665	18,626	9,615	33,278	64,184	2,052	-	2,052	21,090	10,510	31,600	-	31,600
9451 Montgomery Co RWD # 12	26,317	439	3,070	1,585	530	5,624	338	17	355	3,477	549	4,026	-	4,026
9455 Coffey County Fire District # 1	94,970	1,586	11,080	5,720	3,341	21,727	1,221	209	1,430	12,547	701	13,248	-	13,248
9460 Liberal Housing Authority	160,224	2,675	18,695	9,651	8,806	39,827	2,060	26,612	28,672	21,168	(4,476)	16,692	-	16,692
9463 City of Benton	259,511	4,333	30,279	15,631	118,854	169,097	3,336	19,543	22,879	34,285	39,393	73,678	-	73,678
9468 Salt Creek Township	33,286	556	3,883	2,005	404	6,848	428	609	1,037	4,398	(234)	4,164	-	4,164
9480 Clay Center Housing Authority	200,688	3,351	23,416	12,088	20,521	59,376	2,580	268	2,848	26,513	5,233	31,746	-	31,746
9482 RWD # 1 Washington	159,670	2,666	18,629	9,617	4,609	35,521	2,053	1,952	4,005	21,094	3,093	24,187	-	24,187
9484 Lakin Comanche Cemetery District	72,623	1,213	8,473	4,374	818	14,878	934	334	1,268	9,594	1,555	11,149	-	11,149
9486 Chisholm Creek Utility Authority	230,437	3,848	26,886	13,880	8,474	53,088	2,963	3,100	6,063	30,444	1,801	32,245	-	32,245
9490 City of Atlanta	24,150	403	2,817	1,455	3,889	8,564	310	5,543	5,853	3,190	(623)	2,567	-	2,567
9491 Chapman Housing Authority	25,467	425	2,971	1,534	1,698	6,628	327	3,352	3,679	3,365	(2,117)	1,248	-	1,248
9493 Downs Housing Authority	41,989	701	4,899	2,529	1,440	9,569	540	2,594	3,134	5,547	(611)	4,936	-	4,936
9494 Garfield Township	31,362	524	3,659	1,889	997	7,069	403	986	1,389	4,143	147	4,290	-	4,290
9495 Seneca Housing Authority	75,171	1,255	8,770	4,528	-	14,553	966	20,563	21,529	9,931	(1,615)	8,316	-	8,316
9497 Beck-Bookman Library	62,238	1,039	7,261	3,749	3,434	15,483	800	1,226	2,026	8,222	616	8,838	-	8,838
9499 Midway Extension District # 15	56,864	949	6,634	3,425	9,815	20,823	731	13,861	14,592	7,512	4,540	12,052	-	12,052
9510 Douglas County Conservation District	100,344	1,675	11,707	6,044	13,884	33,310	1,290	2,455	3,745	13,257	13,730	26,987	-	26,987
9515 Northeast Kansas Environmental Services	59,811	999	6,979	3,603	8,066	19,647	769	538	1,307	7,902	8,473	16,375	-	16,375
9516 Grant Township	94,519	1,578	11,028	5,693	6,318	24,617	1,215	995	2,210	12,487	12,472	24,959	-	24,959
9518 Hesston Recreation Commission	78,032	1,303	9,104	4,700	12,756	27,863	1,003	8,906	9,909	10,309	11,513	21,822	-	21,822
9519 Williamsport Township	77,425	1,293	9,034	4,664	8,380	23,371	995	1,754	2,749	10,229	10,221	20,450	-	20,450
9520 Clay Center Public Utilities Commission	1,298,576	21,682	151,512	78,217	61,243	312,654	16,695	31,553	48,248	171,558	164,158	335,716	-	335,716
9521 Hill City Housing Authority	32,905	549	3,839	1,982	2,940	9,310	423	253	676	4,347	4,344	8,691	-	8,691
9522 Wellsville Fire District	18,065	302	2,108	1,088	1,106	4,604	232	436	668	2,387	2,341	4,728	-	4,728

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
9523 Frontenac Housing Authority	\$ 18,169	\$ 303	\$ 2,120	\$ 1,094	\$ 7,569	\$ 11,086	\$ 234	\$ 252	\$ 486	\$ 2,400	\$ 2,759	\$ 5,159	\$ -	\$ 5,159
9529 Butler County Fire District # 3	270,883	4,523	31,605	16,316	70,437	122,881	3,483	-	3,483	35,787	40,459	76,246	-	76,246
9534 Cowley Rural Water District # 5	181,306	3,027	21,154	10,921	58,167	93,269	2,331	-	2,331	23,953	27,388	51,341	-	51,341
9541 Lincoln Library	59,586	995	6,952	3,589	24,584	36,120	766	611	1,377	7,872	9,052	16,924	-	16,924
9544 Cottonwood Extension District	59,759	998	6,973	3,599	24,251	35,821	768	-	768	7,895	9,079	16,974	-	16,974
9547 Flint Hills Metropolitan Planning Organization	177,249	2,960	20,681	10,676	80,845	115,162	2,279	-	2,279	23,417	26,961	50,378	-	50,378
9556 Clearwater Recreation Commission	49,340	824	5,757	2,972	27,015	36,568	634	-	634	6,518	7,514	14,032	-	14,032
9559 Minneapolis Housing Authority	137,930	2,303	16,093	8,308	76,386	103,090	1,773	-	1,773	18,222	21,012	39,234	-	39,234
9561 Valley Center Recreation Commission	100,552	1,679	11,732	6,057	63,322	82,790	1,293	-	1,293	13,284	15,370	28,654	-	28,654
9568 Coldwater Housing Authority	11,529	192	1,345	694	7,261	9,492	148	-	148	1,523	1,762	3,285	-	3,285
9569 Wild West Extension District # 18	35,124	586	4,099	2,116	22,119	28,920	452	-	452	4,640	5,369	10,009	-	10,009
9572 Franklin County Rural Water District # 1	48,785	815	5,692	2,938	30,722	40,167	627	-	627	6,445	7,457	13,902	-	13,902
9573 City of Copeland	16,938	283	1,976	1,020	10,666	13,945	218	-	218	2,238	2,589	4,827	-	4,827
9574 Walnut Township	18,186	304	2,121	1,095	11,452	14,972	234	-	234	2,403	2,780	5,183	-	5,183
<b>Total Local Group</b>	<b>\$ 1,733,653,982</b>	<b>\$ 28,946,769</b>	<b>\$ 202,274,249</b>	<b>\$ 104,423,524</b>	<b>\$ 59,992,103</b>	<b>\$ 395,636,645</b>	<b>\$ 22,288,301</b>	<b>\$ 59,992,103</b>	<b>\$ 82,280,404</b>	<b>\$ 229,037,590</b>	<b>\$ -</b>	<b>\$ 229,037,590</b>	<b>\$ 214,631</b>	<b>\$ 229,252,221</b>

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
<b>Kansas Police and Firemen Group</b>														
S246 Fort Hays State University	\$ 1,163,785	\$ 34,017	\$ 113,089	\$ 80,560	\$ 98,430	\$ 326,096	\$ -	\$ 50,863	\$ 50,863	\$ 199,346	\$ 18,084	\$ 217,430	\$ -	\$ 217,430
S367 Kansas State University	2,738,871	80,055	266,147	189,592	246,156	781,950	-	86,479	86,479	469,144	75,275	544,419	-	544,419
S379 Emporia State University	956,495	27,958	92,946	66,211	58,546	245,661	-	10,415	10,415	163,839	20,243	184,082	-	184,082
S385 Pittsburg State University	1,057,563	30,912	102,768	73,207	49,365	256,252	-	251,004	251,004	181,151	(57,423)	123,728	-	123,728
S682 Staff Benefits University of Kansas	3,547,649	103,695	344,739	245,578	51,525	745,537	-	308,389	308,389	607,681	(27,555)	580,126	-	580,126
S683 University of Kansas Medical Center	7,525,379	219,962	731,271	520,928	985,122	2,457,283	-	-	-	1,289,030	455,463	1,744,493	-	1,744,493
S715 Wichita State University	3,015,414	88,139	293,019	208,735	191,235	781,128	-	69,585	69,585	516,514	66,092	582,606	-	582,606
Other state agencies	100,923,085	2,949,917	9,807,093	6,986,178	4,929,262	24,672,450	-	3,832,557	3,832,557	17,287,222	1,015,342	18,302,564	-	18,302,564
3 Anderson County	451,809	13,206	43,904	31,275	265,852	354,237	-	-	-	77,391	64,527	141,918	-	141,918
4 Atchison County	3,348,830	97,884	325,419	231,815	553,057	1,208,175	-	141,952	141,952	573,625	247,736	821,361	-	821,361
12 Cherokee County	2,141,219	62,586	208,071	148,221	763,992	1,182,870	-	-	-	366,772	277,050	643,822	-	643,822
18 Cowley County	2,758,330	80,624	268,038	190,939	-	539,601	-	58,493	58,493	472,477	(31,046)	441,431	-	441,431
20 Dickinson County	2,403,285	70,246	233,536	166,362	26,646	496,790	-	51,950	51,950	411,661	6,385	418,046	-	418,046
22 Douglas County	14,853,110	434,147	1,443,335	1,028,174	364,329	3,269,985	-	794,698	794,698	2,544,205	(221,607)	2,322,598	-	2,322,598
25 Ellis County	6,081,757	177,766	590,988	420,996	22,710	1,212,460	-	188,608	188,608	1,041,751	(37,917)	1,003,834	-	1,003,834
28 Ford County	6,475,313	189,269	629,231	448,239	138,195	1,404,934	-	100,055	100,055	1,109,163	(94,787)	1,014,376	-	1,014,376
29 Franklin County	6,659,383	194,649	647,119	460,981	152,127	1,454,876	-	363,454	363,454	1,140,693	(30,258)	1,110,435	-	1,110,435
33 Gray County	1,241,017	36,274	120,594	85,907	17,013	259,788	-	23,514	23,514	212,575	(443)	212,132	-	212,132
37 Harvey County	3,023,898	88,387	293,844	209,323	164,125	755,679	-	38,143	38,143	517,967	47,744	565,711	-	565,711
39 Jefferson County	3,996,905	116,827	388,395	276,677	1,990,629	2,772,528	-	-	-	684,634	550,257	1,234,891	-	1,234,891
41 Johnson County	111,106,564	3,247,573	10,796,661	7,691,107	1,512,030	23,247,371	-	3,990,983	3,990,983	19,031,561	(662,689)	18,368,872	-	18,368,872
42 Kearny County	2,153,526	62,946	209,266	149,073	9,033	430,318	-	103,630	103,630	368,880	(45,787)	323,093	-	323,093
45 Labette County	1,693,208	49,491	164,536	117,209	42,053	373,289	-	58,689	58,689	290,031	(21,181)	268,850	-	268,850
47 Leavenworth County	13,917,060	406,787	1,352,375	963,378	556,488	3,279,028	-	14,589	14,589	2,383,868	282,948	2,666,816	-	2,666,816
56 Miami County	8,167,633	238,735	793,681	565,386	234,190	1,831,992	-	14,163	14,163	1,399,043	129,992	1,529,035	-	1,529,035
61 Neosho County	1,459,023	42,646	141,779	100,998	23,815	309,238	-	130,219	130,219	249,918	(41,068)	208,850	-	208,850
66 Ottawa County	659,704	19,283	64,106	45,667	177,096	306,152	-	33,654	33,654	113,001	79,266	192,267	-	192,267
71 Reno County	5,311,170	155,242	516,107	367,654	157,248	1,196,251	-	327,190	327,190	909,756	(105,455)	804,301	-	804,301
72 Republic County	698,239	20,409	67,850	48,334	344,574	481,167	-	-	-	119,602	95,945	215,547	-	215,547
74 Riley County	5,115,607	149,526	497,103	354,117	1,919,389	2,920,135	-	-	-	876,258	667,263	1,543,521	-	1,543,521
77 Russell County	971,626	28,400	94,416	67,259	29,026	219,101	-	65,568	65,568	166,431	(35,579)	130,852	-	130,852
80 Sedgwick County	76,343,508	2,231,472	7,418,599	5,284,711	-	14,934,782	-	2,793,041	2,793,041	13,076,961	(1,018,843)	12,058,118	-	12,058,118
81 Seward County	3,733,963	109,141	362,844	258,475	182,393	912,853	-	89,902	89,902	639,595	11,014	650,609	-	650,609
82 Shawnee County	17,946,508	524,565	1,743,933	1,242,307	3,292,672	6,803,477	-	140,248	1,402,488	3,074,076	355,716	3,429,792	19,737	3,449,529

(continued)

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
88 Sumner County	\$ 2,407,219	\$ 70,361	\$ 233,919	\$ 166,634	\$ 26,677	\$ 497,591	\$ -	\$ 141,953	\$ 141,953	\$ 412,335	\$ (25,975)	\$ 386,360	\$ -	\$ 386,360
97 City of Abilene	2,575,715	75,286	250,293	178,298	2,683	506,560	-	77,283	77,283	441,197	(24,824)	416,373	-	416,373
104 City of Arkansas City	5,779,935	168,944	561,659	400,103	56,817	1,187,523	-	278,743	278,743	990,051	(100,875)	889,176	-	889,176
107 City of Atchison	4,467,187	130,573	434,094	309,231	78,465	952,363	-	221,102	221,102	765,189	(37,500)	727,689	-	727,689
120 City of Chanute	4,331,665	126,612	420,924	299,850	81,356	928,742	-	45,014	45,014	741,975	(26,323)	715,652	-	715,652
126 City of Coffeyville	6,198,326	181,173	602,316	429,065	126,351	1,338,905	-	213,499	213,499	1,061,718	(70,456)	991,262	-	991,262
130 City of Dodge City	8,237,416	240,774	800,462	570,217	72,541	1,683,994	-	421,747	421,747	1,410,996	(152,668)	1,258,328	-	1,258,328
135 City of El Dorado	4,858,831	142,020	472,151	336,342	12,305	962,818	-	110,541	110,541	832,274	(19,926)	812,348	-	812,348
141 City of Erie	283,597	8,289	27,558	19,631	39,236	94,714	-	24,161	24,161	48,578	(3,966)	44,612	-	44,612
142 City of Eudora	1,751,141	51,185	170,165	121,219	101,104	443,673	-	2,503	2,503	299,955	53,925	353,880	-	353,880
144 City of Fort Scott	3,460,491	101,148	336,270	239,545	41,033	717,996	-	59,184	59,184	592,751	4,366	597,117	7,430	604,547
147 City of Garden City	12,101,870	353,730	1,175,986	837,725	149,168	2,516,609	-	586,271	586,271	2,072,942	(48,169)	2,024,773	-	2,024,773
148 City of Garnett	399,697	11,683	38,840	27,668	235,188	313,379	-	-	-	68,464	57,085	125,549	-	125,549
151 City of Girard	803,697	23,492	78,098	55,634	16,773	173,997	-	121,334	121,334	137,666	(40,146)	97,520	-	97,520
160 City of Hays	7,292,883	213,166	708,678	504,834	208,558	1,635,236	-	84,052	84,052	1,249,206	(41,847)	1,207,359	-	1,207,359
170 City of Hutchinson	22,292,156	651,585	2,166,217	1,543,125	137,769	4,498,696	-	1,069,984	1,069,984	3,818,447	(380,462)	3,437,985	-	3,437,985
177 City of Junction City	14,338,472	419,104	1,393,325	992,549	235,884	3,040,862	-	419,875	419,875	2,456,052	(29,035)	2,427,017	4,660	2,431,677
186 City of Lawrence	56,108,274	1,640,009	5,452,261	3,883,971	356,144	11,332,385	-	2,803,874	2,803,874	9,610,846	(782,798)	8,828,048	-	8,828,048
187 City of Leavenworth	13,732,669	401,397	1,334,457	950,614	168,590	2,855,058	-	516,618	516,618	2,352,284	(230,839)	2,121,445	-	2,121,445
188 City of Liberal	6,530,952	190,896	634,638	452,091	120,830	1,398,455	-	453,057	453,057	1,118,694	(82,037)	1,036,657	-	1,036,657
193 City of Marion	447,098	13,068	43,447	30,949	40,621	128,085	-	45,470	45,470	76,584	(10,747)	65,837	-	65,837
200 City of Minneola	181,814	5,314	17,667	12,586	69,317	104,884	-	-	-	31,143	23,782	54,925	-	54,925
208 City of Newton	12,572,781	367,494	1,221,746	870,323	75,740	2,535,303	-	302,314	302,314	2,153,605	(117,828)	2,035,777	-	2,035,777
211 City of Olathe	60,103,119	1,756,775	5,840,456	4,160,506	1,387,997	13,145,734	-	158,702	158,702	10,295,127	472,027	10,767,154	-	10,767,154
214 City of Oswego	412,978	12,071	40,131	28,587	-	80,789	-	40,911	40,911	70,739	(12,514)	58,225	-	58,225
215 City of Ottawa	6,516,907	190,485	633,273	451,118	31,517	1,306,393	-	524,660	524,660	1,116,288	(99,293)	1,016,995	-	1,016,995
217 City of Paola	2,041,705	59,678	198,401	141,333	42,713	442,125	-	44,350	44,350	349,726	(25,326)	324,400	-	324,400
218 City of Parsons	4,416,517	129,092	429,170	305,724	60,661	924,647	-	161,202	161,202	756,510	(87,459)	669,051	-	669,051
221 City of Pittsburg	9,083,842	265,515	882,713	628,809	17,180	1,794,217	-	383,667	383,667	1,555,981	(70,804)	1,485,177	-	1,485,177
235 City of Topeka	87,312,373	2,552,084	8,484,486	6,044,006	-	17,080,576	-	2,664,914	2,664,914	14,955,829	(1,418,682)	13,537,147	160,667	13,697,814
246 City of Wellington	4,317,545	126,199	419,552	298,873	10,672	855,296	-	127,624	127,624	739,557	(49,883)	689,674	-	689,674
248 City of Winfield	6,622,685	193,577	643,552	458,441	35,626	1,331,196	-	260,297	260,297	1,134,407	(87,919)	1,046,488	-	1,046,488
297 Clark County	517,030	15,112	50,242	35,790	239	101,383	-	31,558	31,558	88,563	(22,562)	66,001	-	66,001
301 Pottawatomie County	7,504,945	219,365	729,285	519,513	1,581,081	3,049,244	-	173,285	173,285	1,285,530	530,134	1,815,664	-	1,815,664
304 City of Augusta	2,669,569	78,030	259,412	184,795	109,310	631,547	-	201,821	201,821	457,273	243,123	700,396	-	700,396

**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, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/20 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 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
307 City of Bonner Springs	\$ 3,415,037	\$ 99,819	\$ 331,852	\$ 236,398	\$ 130,023	\$ 798,092	\$ -	\$ 261,523	\$ 261,523	\$ 584,965	\$ (70,209)	\$ 514,756	\$ 15,303	\$ 530,059
314 City of Herington	981,022	28,675	95,330	67,909	97,006	288,920	-	20,893	20,893	168,040	5,502	173,542	-	173,542
318 City of Manhattan	11,709,375	342,257	1,137,846	810,556	239,972	2,530,631	-	252,180	252,180	2,005,711	(19,467)	1,986,244	-	1,986,244
319 City of McPherson	6,753,262	197,393	656,241	467,480	314,888	1,636,002	-	179,453	179,453	1,156,773	(19,604)	1,137,169	-	1,137,169
322 City of Salina	25,135,770	734,702	2,442,541	1,739,968	21,294	4,938,505	-	729,307	729,307	4,305,533	(372,138)	3,933,395	-	3,933,395
366 City of Concordia	2,049,856	59,916	199,192	141,897	72,091	473,096	-	70,340	70,340	351,122	41,241	392,363	-	392,363
385 City of Baldwin City	1,236,096	36,130	120,116	85,566	38,168	279,980	-	107,926	107,926	211,732	(9,925)	201,807	-	201,807
393 City of Emporia	11,824,279	345,616	1,149,011	818,510	98,654	2,411,791	-	244,062	244,062	2,025,393	(74,287)	1,951,106	1,677	1,952,783
395 City of Gardner	5,404,654	157,975	525,191	374,125	223,102	1,280,393	-	-	-	925,769	152,782	1,078,551	-	1,078,551
404 City of Rossville	190,076	5,556	18,470	13,158	11,420	48,604	-	20,206	20,206	32,558	(4,015)	28,543	-	28,543
406 City of Spring Hill	1,877,352	54,874	182,429	129,956	254,160	621,419	-	83,845	83,845	321,574	57,241	378,815	-	378,815
442 City of Belleville	484,549	14,163	47,086	33,542	186,052	280,843	-	-	-	82,999	63,448	146,447	-	146,447
459 City of Shawnee	28,817,967	842,331	2,800,355	1,994,860	615,433	6,252,979	-	747,714	747,714	4,936,260	153,440	5,089,700	750,306	5,840,006
480 City of Lenexa	30,395,445	888,439	2,953,644	2,104,058	668,627	6,614,768	-	600,467	600,467	5,206,468	71,907	5,278,375	-	5,278,375
483 Soldier Twp Shawnee County	945,569	27,638	91,885	65,455	476,429	661,407	-	-	-	161,968	130,490	292,458	-	292,458
641 City of Moundridge	1,082,756	31,648	105,216	74,951	427,649	639,464	-	-	-	185,466	142,502	327,968	-	327,968
676 City of Mission	4,372,136	127,795	424,858	302,651	70,085	925,389	-	71,470	71,470	748,908	(37,895)	711,013	-	711,013
769 City of Roeland Park	1,848,768	54,038	179,652	127,977	7,874	369,541	-	106,105	106,105	316,677	(40,441)	276,236	-	276,236
940 City of Louisburg	563,593	16,473	54,766	39,013	331,628	441,880	-	-	-	96,538	80,492	177,030	-	177,030
1069 City of Merriam	4,624,892	135,183	449,419	320,148	15,286	920,036	-	442,757	442,757	792,203	(433,909)	358,294	-	358,294
4087 City of Overbrook	181,160	5,295	17,604	12,540	35,218	70,657	-	19,814	19,814	31,031	2,180	33,211	-	33,211
4126 City of Derby	9,167,374	267,956	890,830	634,591	368,707	2,162,084	-	154,113	154,113	1,570,289	53,562	1,623,851	-	1,623,851
4182 City of Leawood	19,732,472	576,767	1,917,482	1,365,937	59,261	3,919,447	-	510,992	510,992	3,379,996	(151,783)	3,228,213	-	3,228,213
4254 City of Fairway	1,235,973	36,127	120,104	85,558	62,458	304,247	-	214,619	214,619	211,711	(52,178)	159,533	-	159,533
4279 City of Victoria	341,073	9,969	33,144	23,610	4,052	70,775	-	2,629	2,629	58,423	2,114	60,537	-	60,537
4476 Johnson Co Consolidated Fire Dist No 2	13,733,865	401,432	1,334,573	950,697	84,948	2,771,650	-	649,459	649,459	2,352,488	(167,760)	2,184,728	-	2,184,728
4583 City of Overland Park	26,850,694	784,828	2,609,187	1,858,680	4,485,207	9,737,902	-	-	-	4,599,284	2,253,735	6,853,019	-	6,853,019
4612 City of Westwood	1,010,913	29,548	98,235	69,978	74,156	271,917	-	43,277	43,277	173,160	(9,512)	163,648	-	163,648
4808 Johnson Co Park & Recreation Dist	3,263,916	95,402	317,168	225,937	83,095	721,602	-	-	-	559,080	69,756	628,836	-	628,836
4809 City of Edwardsville	4,787,593	139,938	465,230	331,411	147,058	1,083,637	-	65,932	65,932	820,072	66,451	886,523	-	886,523
4810 City of Goddard	1,558,007	45,540	151,398	107,850	130,736	435,524	-	39,821	39,821	266,873	41,489	308,362	-	308,362
5242 City of Lansing	2,505,229	73,226	243,443	173,419	147,566	637,654	-	15,499	15,499	429,123	34,775	463,898	-	463,898
5553 Riley County Law Enforcement Agency	16,873,272	493,195	1,639,642	1,168,015	12,914	3,313,766	-	537,523	537,523	2,890,241	(205,928)	2,684,313	-	2,684,313
5621 Shawnee Heights Fire District	1,522,899	44,513	147,986	105,419	19,210	317,128	-	88,688	88,688	260,859	(13,137)	247,722	-	247,722
5686 City of Park City	1,679,865	49,101	163,239	116,285	14,749	343,374	-	76,378	76,378	287,746	(18,115)	269,631	-	269,631

(continued)

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense					
	6/30/20 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 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
9085 Johnson Co Fire Dist 1	\$ 6,062,212	\$ 177,195	\$ 589,089	\$ 419,643	\$ 769,592	\$ 1,955,519	\$ -	\$ -	\$ -	\$ 1,038,403	\$ 255,669	\$ 1,294,072	\$ -	\$ 1,294,072
9238 Unified Government of Wyandotte County	152,282,527	4,451,129	14,797,898	10,541,426	-	29,790,453	-	4,790,309	4,790,309	26,084,637	(2,624,839)	23,459,798	1,104,968	24,564,766
9247 City of Burden	-	-	-	-	449	449	-	41,971	41,971	-	(12,517)	(12,517)	-	(12,517)
9267 City of Linn Valley	271,142	7,925	26,348	18,769	133,636	186,678	-	-	-	46,444	37,249	83,693	-	83,693
9285 Johnson Co Fire Dist No 2	7,484,340	218,762	727,283	518,087	2,585,095	4,049,227	-	-	-	1,282,001	963,176	2,245,177	-	2,245,177
9290 City of Basehor	1,767,209	51,654	171,726	122,331	63,452	409,163	-	44,531	44,531	302,707	10,239	312,946	-	312,946
9316 City of Andover	5,773,214	168,747	561,006	399,638	166,782	1,296,173	-	28,792	28,792	988,900	113,078	1,101,978	-	1,101,978
9340 McPherson County Rural Fire Dist # 9	53,863	1,574	5,234	3,729	463	11,000	-	977	977	9,226	(752)	8,474	-	8,474
9364 Leavenworth Co Fire District # 1	1,364,355	39,879	132,580	94,444	56,964	323,867	-	24,366	24,366	233,702	43,435	277,137	-	277,137
9417 Northwest Consolidated Fire District	3,280,921	95,899	318,820	227,115	320,691	962,525	-	13,418	13,418	561,992	135,930	697,922	-	697,922
9455 Coffey County Fire District # 1	-	-	-	-	-	-	-	-	-	-	(372)	(372)	-	(372)
5543 City of Lake Quivira	238,452	6,970	23,171	16,506	41,562	88,209	-	-	-	40,845	27,996	68,841	-	68,841
240 City of Wakefield	88,416	2,584	8,592	6,120	44,380	61,676	-	23,510	23,510	15,145	10,621	25,766	-	25,766
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 1,233,136,947</b>	<b>\$ 36,043,798</b>	<b>\$ 119,828,758</b>	<b>\$ 85,361,185</b>	<b>\$ 39,490,711</b>	<b>\$ 280,724,452</b>	<b>\$ -</b>	<b>\$ 39,490,711</b>	<b>\$ 39,490,711</b>	<b>\$ 211,225,339</b>	<b>\$ -</b>	<b>\$ 211,225,339</b>	<b>\$ 2,064,748</b>	<b>\$ 213,290,087</b>
<b>Judges Group:</b>														
<b>Employer - State of Kansas</b>														
<b>Total Judges Group</b>	<b>\$ 34,841,655</b>	<b>\$ -</b>	<b>\$ 8,092,132</b>	<b>\$ 5,194,344</b>	<b>\$ -</b>	<b>\$ 13,286,476</b>	<b>\$ 3,974,247</b>	<b>\$ -</b>	<b>\$ 3,974,247</b>	<b>\$ 8,853,075</b>	<b>\$ -</b>	<b>\$ 8,853,075</b>	<b>\$ -</b>	<b>\$ 8,853,075</b>
<b>Total Pension Plan</b>	<b>\$ 10,473,565,068</b>	<b>\$ 169,042,865</b>	<b>\$ 992,201,082</b>	<b>\$ 576,533,946</b>	<b>\$ 393,813,343</b>	<b>\$ 2,131,591,236</b>	<b>\$ 108,389,101</b>	<b>\$ 393,813,343</b>	<b>\$ 502,202,444</b>	<b>\$ 1,320,752,424</b>	<b>\$ -</b>	<b>\$ 1,320,752,424</b>	<b>\$ 2,410,312</b>	<b>\$ 1,323,162,736</b>



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, 2020

**(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](http://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**

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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	9.49%	14.41%
School employees	16.15	14.41
State/School employees (combined rate) (1)	14.74	14.41
Local government employees	8.61	8.61
Police and Firemen	21.93	21.93
Judges	18.65	18.65

- (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 2020 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

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**(2) Basis of Presentation**

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

**(3) Employer and Nonemployer Allocations**

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the 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, 2020, 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, 2020. 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 \$51 million transfer made in July 2019 from the state general fund to KPERS for the school group.

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

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A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal years ended June 30, 2020, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonemployer allocations	\$ 712,630,628	\$ 165,231,118	\$ 121,029,418	\$ 5,425,634	\$ 1,004,316,798
Adjustments:					
On-behalf contribution (1)	51,000,000	-	-	-	51,000,000
Sale of state surplus property	81,670	-	-	-	81,670
KPERS employer contributions	1,222,510	-	-	-	1,222,510
Employer misc. revenue	244,315	261,579	6,481	-	512,375
Prior service/excess benefits	130,933	214,631	2,064,750	-	2,410,314
Employer contributions - statement of changes in fiduciary net position	<u>\$ 765,310,056</u>	<u>\$ 165,707,328</u>	<u>\$ 123,100,649</u>	<u>\$ 5,425,634</u>	<u>\$1,059,543,667</u>

(1) The 2019 Legislative session passed HS for Senate Bill 25 which provided for an on-behalf payment of \$51 million to the School group in July 2019.

**(4) Collective Net Pension Liability**

The components of the collective net pension liability of the participating employers by each group at June 30, 2020, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 21,231,215,202	\$ 13,759,282,718	\$ 7,471,932,484
Local	5,931,407,823	4,197,753,841	1,733,653,982
Police & Firemen	3,715,609,163	2,482,472,216	1,233,136,947
Judges	202,206,885	167,365,230	34,841,655
Total	<u>\$ 31,080,439,073</u>	<u>\$ 20,606,874,005</u>	<u>\$ 10,473,565,068</u>

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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**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, 2020, the outstanding balance was \$3,845,439. 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 2019. 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, 2020 was \$249,338,993. The implicit interest rate for these receivables is the assumed rate of return, 7.75%.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of December 31, 2019, which was rolled forward to June 30, 2020, 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	3.25 to 11.75 percent, including price inflation
Investment Rate of Return	7.50 percent compounded annually, net of investment expense, and 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.

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

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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 January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

<b>Asset class</b>	<b>Long-term target allocation</b>	<b>Long-term expected real rate of return</b>
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50	6.40
Private Equity	8.00	9.50
Private Real Estate	11.00	4.45
Yield Driven	8.00	4.70
Real Return	11.00	3.25
Fixed Income	11.00	1.55
Short Term Investments	4.00	0.25
Total	100.00%	

***Discount Rate***

The discount rate used to measure the total pension liability at the measurement date of June 30, 2020 was 7.50 percent. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2019 was 7.75 percent. The actuarial assumptions used in the calculation of the total pension liability were based on the results of the most recent actuarial experience study. It covered the three-year period of January 1, 2016 through December 31, 2018 and was dated January 7, 2020.

The projection of cash flows used to determine the discount rate was based on member and employer contributions. 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 2020 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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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 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 2020. House Sub for Senate Bill 25 from the 2019 Legislative session authorized additional funding for the KPERS School group in Fiscal Year 2020 of \$51 million.

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, 2020, calculated using the discount rate of 7.50 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 (6.50 percent) or 1 percentage point higher (8.50 percent) than the current rate:

	<b>1.00% decrease (6.50%)</b>	<b>Current discount rate (7.50%)</b>	<b>1.00% increase (8.50%)</b>
State/School	\$ 9,907,295,373	\$ 7,471,932,484	\$ 5,418,722,502
Local	2,439,945,028	1,733,653,982	1,139,847,330
Police & Firemen	1,687,784,977	1,233,136,947	853,440,810
Judges	53,160,721	34,841,655	18,972,356
Total	<b>\$ 14,088,186,099</b>	<b>\$ 10,473,565,068</b>	<b>\$ 7,430,982,998</b>

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

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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, 2020, are 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. Deferrals on the differences between expected and actual earnings on investments are netted as either a deferred outflow or inflow of resources.

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2020</u>
Deferred Outflows of Resources:						
<b>State/School:</b>						
Differences between expected and actual experience:						
	2019	5.10 years	\$ 56,193,442	\$ -	\$ 13,705,717	\$ 42,487,725
	2020	5.12 years	-	76,507,430	14,942,857	61,564,573
Subtotal			<u>56,193,442</u>	<u>76,507,430</u>	<u>28,648,574</u>	<u>104,052,298</u>
Differences between expected and actual earnings on plan investments:						
	2016	5 years	173,699,484	-	173,699,484	-
	2017	5 years	(190,948,510)	-	(95,474,254)	(95,474,256)
	2018	5 years	(34,961,327)	-	(11,653,776)	(23,307,551)
	2019	5 years	159,708,299	-	39,927,075	119,781,224
	2020	5 years	-	826,258,157	165,251,631	661,006,526
Subtotal			<u>107,497,946</u>	<u>826,258,157</u>	<u>271,750,160</u>	<u>662,005,943</u>
Changes in assumptions:						
	2017	5.42 years	173,696,814	-	71,775,543	101,921,271
	2020	5.12 years	-	347,505,860	67,872,238	279,633,622
Subtotal			<u>173,696,814</u>	<u>347,505,860</u>	<u>139,647,781</u>	<u>381,554,893</u>
<b>Total State/School</b>			<b>\$ 337,388,202</b>	<b>\$ 1,250,271,447</b>	<b>\$ 440,046,515</b>	<b>\$ 1,147,613,134</b>

(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  
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As of and for the year ended June 30, 2020

(continued from previous page)

	Year of deferral	Amortization period	June 30, 2019	Additions	Deductions	June 30, 2020
<b>Local:</b>						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 3,058,775	\$ -	1,973,403	\$ 1,085,372
	2020	5.12 years	-	34,623,872	6,762,475	27,861,397
Subtotal			<u>\$ 3,058,775</u>	<u>\$ 34,623,872</u>	<u>\$ 8,735,878</u>	<u>\$ 28,946,769</u>
Differences between expected and actual earnings on plan investments:						
	2016	5 years	51,823,827	-	51,823,827	-
	2017	5 years	(56,029,119)	-	(28,014,559)	(28,014,560)
	2018	5 years	(11,691,452)	-	(3,897,150)	(7,794,302)
	2019	5 years	48,772,600	-	12,193,150	36,579,450
	2020	5 years	-	251,879,576	50,375,915	201,503,661
Subtotal			<u>32,875,856</u>	<u>251,879,576</u>	<u>82,481,183</u>	<u>202,274,249</u>
Changes in assumptions:						
	2017	5.42 years	42,708,777	-	17,648,254	25,060,523
	2020	5.12 years	-	98,625,865	19,262,864	79,363,001
Subtotal			<u>42,708,777</u>	<u>98,625,865</u>	<u>36,911,118</u>	<u>104,423,524</u>
<b>Total Local</b>			<b><u>\$ 78,643,408</u></b>	<b><u>\$ 385,129,313</u></b>	<b><u>\$ 128,128,179</u></b>	<b><u>\$ 335,644,542</u></b>
<b>Police &amp; Firemen:</b>						
Differences between expected and actual experience:						
	2016	5.55 years	15,032,400	-	9,698,323	5,334,077
	2017	5.42 years	4,242,038	-	1,752,909	2,489,129
	2018	5.23 years	20,346,079	-	6,299,096	14,046,983
	2019	5.10 years	17,557,899	-	4,282,415	13,275,484
	2020	5.12 years	-	1,116,117	217,992	898,125
Subtotal			<u>57,178,416</u>	<u>1,116,117</u>	<u>22,250,735</u>	<u>36,043,798</u>
Differences between expected and actual earnings on plan investments:						
	2016	5 years	32,496,552	-	32,496,552	-
	2017	5 years	(34,521,838)	-	(17,260,919)	(17,260,919)
	2018	5 years	(6,855,733)	-	(2,285,244)	(4,570,489)
	2019	5 years	29,252,437	-	7,313,109	21,939,328
	2020	5 years	-	149,651,047	29,930,209	119,720,838
Subtotal			<u>\$ 20,371,418</u>	<u>\$ 149,651,047</u>	<u>\$ 50,193,707</u>	<u>\$ 119,828,758</u>
Changes in assumptions:						
	2017	5.42 years	35,853,424	-	14,815,464	21,037,960
	2020	5.12 years	-	79,935,658	15,612,433	64,323,225
Subtotal			<u>35,853,424</u>	<u>79,935,658</u>	<u>30,427,897</u>	<u>85,361,185</u>
<b>Total Police and Firemen</b>			<b><u>\$ 113,403,258</u></b>	<b><u>\$ 230,702,822</u></b>	<b><u>\$ 102,872,339</u></b>	<b><u>\$ 241,233,741</u></b>
<b>Judges:</b>						
Differences between expected and actual earnings on plan investments:						
	2016	5 years	2,298,281	-	2,298,281	-
	2017	5 years	(2,434,477)	-	(1,217,239)	(1,217,238)
	2018	5 years	(546,815)	-	(182,271)	(364,544)
	2019	5 years	2,026,406	-	506,601	1,519,805
	2020	5 years	-	10,192,636	2,038,527	8,154,109
Subtotal			<u>1,343,395</u>	<u>10,192,636</u>	<u>3,443,899</u>	<u>8,092,132</u>
Changes in assumptions:						
	2017	5.42 years	4,405,480	-	1,820,446	2,585,034
	2020	5.12 years	-	3,242,638	633,328	2,609,310
Subtotal			<u>4,405,480</u>	<u>3,242,638</u>	<u>2,453,774</u>	<u>5,194,344</u>
<b>Total Judges</b>			<b><u>5,748,875</u></b>	<b><u>13,435,274</u></b>	<b><u>5,897,673</u></b>	<b><u>13,286,476</u></b>
<b>Total deferred outflows of resources</b>			<b><u>\$ 535,183,743</u></b>	<b><u>\$ 1,879,538,856</u></b>	<b><u>\$ 676,944,706</u></b>	<b><u>\$ 1,737,777,893</u></b>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2020</u>
Deferred Inflows of Resources:						
<b>State/School:</b>						
Differences between expected and actual experience:						
	2015	5.73 years	\$ 13,513,359	\$ -	\$ 13,513,359	\$ -
	2016	5.55 years	54,407,724	-	35,101,759	19,305,965
	2017	5.42 years	55,766,445	-	23,043,985	32,722,460
	2018	5.23 years	43,595,047	-	13,496,919	30,098,128
Subtotal			<u>\$ 123,687,528</u>	<u>\$ -</u>	<u>\$ 85,156,022</u>	<u>\$ 82,126,553</u>
Changes in assumptions:						
	2015	5.73 years	2,378,361	-	2,378,361	-
<b>Total State/School</b>			<u>\$ 126,065,889</u>	<u>\$ -</u>	<u>\$ 87,534,383</u>	<u>\$ 82,126,553</u>
<b>Local:</b>						
Differences between expected and actual experience:						
	2015	5.73 years	1,480,183	-	1,480,183	-
	2017	5.42 years	17,197,046	-	7,106,217	10,090,829
	2018	5.23 years	4,400,312	-	1,362,325	3,037,987
	2019	5.10 years	12,114,158	-	2,954,673	9,159,485
Subtotal			<u>\$ 35,191,699</u>	<u>\$ -</u>	<u>\$ 12,903,398</u>	<u>\$ 22,288,301</u>
Changes in assumptions:						
	2015	5.73 years	2,832,223	-	2,832,223	-
<b>Total Local</b>			<u>\$ 38,023,922</u>	<u>\$ -</u>	<u>\$ 15,735,621</u>	<u>\$ 22,288,301</u>
<b>Police &amp; Firemen:</b>						
Differences between expected and actual experience:						
	2015	5.73 years	1,875,837	-	1,875,837	-
Changes in assumptions:						
	2015	5.73 years	1,120,621	-	1,120,621	-
<b>Total Police and Firemen</b>			<u>\$ 2,996,458</u>	<u>\$ -</u>	<u>\$ 2,996,458</u>	<u>\$ -</u>
<b>Judges:</b>						
Differences between expected and actual experience:						
	2015	5.73 years	398,677	-	398,677	-
	2016	5.55 years	965,334	-	622,795	342,539
	2017	5.42 years	184,099	-	76,074	108,025
	2018	5.23 years	1,465,816	-	453,813	1,012,003
	2019	5.10 years	988,792	-	241,169	747,623
	2020	5.12 years	-	2,192,226	428,169	1,764,057
Subtotal			<u>\$ 4,002,718</u>	<u>\$ 2,192,226</u>	<u>\$ 2,220,697</u>	<u>\$ 3,974,247</u>
Changes in assumptions:						
	2015	5.73 years	422,824	-	422,824	-
<b>Total Judges</b>			<u>\$ 4,425,542</u>	<u>\$ 2,192,226</u>	<u>\$ 2,643,521</u>	<u>\$ 3,974,247</u>
<b>Total deferred inflows of resources</b>			<u>\$ 171,511,811</u>	<u>\$ 2,192,226</u>	<u>\$ 108,909,983</u>	<u>\$ 108,389,101</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, 2020

The following table provides the combined deferred outflows/(inflows), as of June 30, 2020, that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2021	\$ 210,500,160	\$ 63,993,105	\$ 66,011,541	\$ 2,057,629	\$ 342,562,435
2022	297,016,077	84,807,911	68,328,725	2,605,669	452,758,382
2023	298,595,227	85,326,394	58,804,950	2,404,743	445,131,314
2024	249,437,302	76,105,789	46,188,875	2,219,571	373,951,537
2025	9,937,815	3,123,042	1,899,650	24,617	14,985,124
Thereafter	-	-	-	-	-
<b>Total</b>	<b><u>\$ 1,065,486,581</u></b>	<b><u>\$ 313,356,241</u></b>	<b><u>\$ 241,233,741</u></b>	<b><u>\$ 9,312,229</u></b>	<b><u>\$ 1,629,388,792</u></b>

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

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**(7) Collective Pension Expense**

Collective pension expense includes changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The components of pension expense for the year ending June 30, 2020, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 366,796,787	\$ 129,581,286	\$ 79,825,977	\$ 5,517,709	\$ 581,721,759
Interest	1,518,554,931	420,415,699	263,946,038	14,595,007	2,217,511,675
Benefit term changes	-	-	-	-	-
Projected earnings on plan investments	(1,058,120,762)	(322,623,209)	(191,659,422)	(13,041,839)	(1,585,445,232)
Employee contributions	(296,863,401)	(113,009,695)	(40,112,746)	(1,582,616)	(451,568,458)
Expensed portion of difference between actual and expected experience in the total pension liability	14,942,857	6,762,475	217,992	(428,169)	21,495,155
Expensed portion of current-period assumption changes	67,872,238	19,262,864	15,612,433	633,328	103,380,863
Expensed portion of difference between projected and actual earnings on plan investments	165,251,631	50,375,915	29,930,209	2,038,527	247,596,282
Administrative expenses	9,078,828	2,771,040	1,645,558	111,956	13,607,382
Other changes	(20,322,095)	(490,089)	(2,295,947)	(1,294)	(23,109,425)
Recognition of beginning Deferred Outflows of Resources	299,107,819	83,638,634	76,657,868	4,625,328	464,029,649
Recognition of beginning Deferred Inflows of Resources	(194,662,413)	(47,647,330)	(22,542,621)	(3,614,862)	(268,467,226)
<b>Total</b>	<b><u>\$ 871,636,420</u></b>	<b><u>\$ 229,037,590</u></b>	<b><u>\$ 211,225,339</u></b>	<b><u>\$ 8,853,075</u></b>	<b><u>\$ 1,320,752,424</u></b>

**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, 2020

<u>Employer</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>	%
4930 North Central Kansas Technical College	\$ 566,379	0.079477	
4931 North West Kansas Technical College	478,348	0.067124	
5045 Allen County Community College	752,873	0.105647	
5046 Coffeyville Community College	996,390	0.139819	
5047 Garden City Community College	1,575,379	0.221065	
5048 Hutchinson Community College	3,385,517	0.475073	
5049 Kansas City Kansas Community College	4,195,535	0.588740	
5050 Neosho County Community College	1,144,676	0.160627	
5107 Cowley County Community College	1,732,749	0.243148	
5108 Barton County Community College	2,370,360	0.332621	
5109 Butler County Community College	3,711,176	0.520771	
5110 Colby Community College	764,583	0.107290	
5111 Independence Community College	640,927	0.089938	
5112 Labette Community College	869,425	0.122002	
5113 Pratt Community College	845,902	0.118701	
5177 Cloud County Community College	912,807	0.128090	
5178 Dodge City Community College	1,360,975	0.190979	
5179 Fort Scott Community College	904,153	0.126875	
5180 Highland Community College	1,224,165	0.171781	
5404 Seward County Community College/Area Technical Sch	1,227,596	0.172263	
5406 Johnson County Community College	12,558,048	1.762210	
5596 NW Kansas Education Service Center	1,253,105	0.175842	
5600 SC Kansas Special Education Coop	1,361,121	0.191000	
5604 ANW Special Education Coop	1,286,378	0.180511	
5608 Tri County Special Education Coop	1,226,957	0.172173	
5609 Keystone Learning Services	1,825,488	0.256162	
5612 SE Kansas Education Service Center	3,286,987	0.461247	
5624 Reno County Education Coop	1,036,165	0.145400	
5626 High Plains Educational Coop	1,145,958	0.160807	
5634 SW Kansas Coop District 613	1,822,113	0.255688	
5638 East Central Kansas Coop in Education	871,708	0.122323	
5655 Brown Co Kansas Special Educ Coop	349,876	0.049096	
5657 Doniphan County Education Coop	209,893	0.029453	
5671 Marion County Special Education Coop	533,760	0.074900	
5682 Sedgwick Co Area Educ Serv Coop 618	4,158,440	0.583535	
5688 Sumner County Education Services	423,409	0.059415	
9034 Three Lakes Educational Cooperative	833,365	0.116942	
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	428,474	0.060126	
9047 SW Plains Regional Service Center	400,378	0.056183	
9055 South Central Kansas Education Service	469,797	0.065924	
9056 Smoky Hill Education Service Center	457,469	0.064194	
9273 Nc Kansas Sp Ed Coop Interlocal 636	742,722	0.104223	
9274 Southeast Kansas Interlocal 637	2,264,966	0.317832	
9303 Wichita Area Technical College	1,976,523	0.277356	
9304 Manhattan Area Technical College	558,504	0.078372	
9305 Flint Hills Technical College	506,975	0.071141	
9395 Salina Area Technical College	358,428	0.050296	
9487 Western Kansas Com College Virtual Ed Consortium	43,862	0.006155	
9507 Butler Co Special Education Interlocal # 638	2,381,529	0.334189	
<b>Total Special Funding Situation</b>	<b>\$ 74,432,313</b>	<b>10.444726%</b>	

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)  
As of and for the year ended June 30, 2020

<b>Employer</b>	<b>State proportionate share of net pension liability attributable to employer</b>	<b>Employer pension expense and related revenue</b>
4930 North Central Kansas Technical College	\$ 5,938,468	\$ 711,673
4931 North West Kansas Technical College	5,015,460	601,058
5045 Allen County Community College	7,893,873	946,011
5046 Coffeyville Community College	10,447,181	1,252,002
5047 Garden City Community College	16,517,828	1,979,515
5048 Hutchinson Community College	35,497,134	4,254,016
5049 Kansas City Kansas Community College	43,990,255	5,271,842
5050 Neosho County Community College	12,001,941	1,438,326
5107 Cowley County Community College	18,167,854	2,177,256
5108 Barton County Community College	24,853,217	2,978,437
5109 Butler County Community College	38,911,658	4,663,217
5110 Colby Community College	8,016,636	960,723
5111 Independence Community College	6,720,107	805,345
5112 Labette Community College	9,115,907	1,092,461
5113 Pratt Community College	8,869,259	1,062,902
5177 Cloud County Community College	9,570,798	1,146,975
5178 Dodge City Community College	14,269,822	1,710,112
5179 Fort Scott Community College	9,480,014	1,136,096
5180 Highland Community College	12,835,360	1,538,204
5404 Seward County Community College/Area Technical Sch	12,871,375	1,542,520
5406 Johnson County Community College	131,671,144	15,779,616
5596 NW Kansas Education Service Center	13,138,796	1,574,568
5600 SC Kansas Special Education Coop	14,271,391	1,710,300
5604 ANW Special Education Coop	13,487,660	1,616,376
5608 Tri County Special Education Coop	12,864,650	1,541,714
5609 Keystone Learning Services	19,140,252	2,293,789
5612 SE Kansas Education Service Center	34,464,064	4,130,212
5624 Reno County Education Coop	10,864,190	1,301,977
5626 High Plains Educational Coop	12,015,390	1,439,938
5634 SW Kansas Coop District 613	19,104,835	2,289,545
5638 East Central Kansas Coop in Education	9,139,892	1,095,335
5655 Brown Co Kansas Special Educ Coop	3,668,420	439,628
5657 Doniphan County Education Coop	2,200,708	263,735
5671 Marion County Special Education Coop	5,596,477	670,688
5682 Sedgwick Co Area Educ Serv Coop 618	43,601,341	5,225,234
5688 Sumner County Education Services	4,439,449	532,029
9034 Three Lakes Educational Cooperative	8,737,827	1,047,151
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	4,492,574	538,395
9047 SW Plains Regional Service Center	4,197,956	503,088
9055 South Central Kansas Education Service	4,925,797	590,313
9056 Smoky Hill Education Service Center	4,796,532	574,822
9273 Nc Kansas Sp Ed Coop Interlocal 636	7,787,472	933,259
9274 Southeast Kansas Interlocal 637	23,748,192	2,846,010
9303 Wichita Area Technical College	20,723,853	2,483,570
9304 Manhattan Area Technical College	5,855,903	701,778
9305 Flint Hills Technical College	5,315,607	637,028
9395 Salina Area Technical College	3,758,083	450,373
9487 Western Kansas Com College Virtual Ed Consortium	459,897	55,115
9507 Butler Co Special Education Interlocal # 638	24,970,376	2,992,478
<b>Total Special Funding Situation</b>	<b>\$ 780,422,875</b>	<b>\$ 93,526,755</b>

**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, 2020

<u>Employer</u>	<u>Unallocated Employer Contributions</u>	<u>Transfer from State General Fund (1)</u>
<b>State/School Group:</b>		
<b>Special Funding Situation - State of Kansas</b>	\$ 175,412	\$ 5,326,810
<b>Employer - State of Kansas</b>		
S175 Kansas Housing Resource Corporation	\$ 933	\$ 28,331
S176 Kansas Development Finance Authority	260	7,892
S246 Fort Hays State University	2,179	66,180
S276 Dept of Transportation	33,542	1,018,594
S367 Kansas State University	15,204	461,713
S379 Emporia State University	2,105	63,917
S385 Pittsburg State University	2,910	88,365
S450 Kansas Lottery	1,597	48,500
S561 Kansas Board of Regents	140	4,266
S682 Staff Benefits University of Kansas	10,018	304,212
S683 University of Kansas Medical Center	4,382	133,072
S715 Wichita State University	4,122	125,190
Other state agencies (less KPERS)	267,145	8,112,485
<b>State Subtotal</b>	<b>\$ 344,537</b>	<b>\$ 10,462,717</b>
<b>Employers - Others</b>		
4930 North Central Kansas Technical College	\$ 20	\$ 615
4931 North West Kansas Technical College	12	352
5045 Allen County Community College	13	394
5046 Coffeyville Community College	-	10
5047 Garden City Community College	25	754
5048 Hutchinson Community College	161	4,904
5049 Kansas City Kansas Community College	372	11,285
5050 Neosho County Community College	33	1,001
5107 Cowley County Community College	53	1,621
5108 Barton County Community College	51	1,549
5109 Butler County Community College	100	3,040
5110 Colby Community College	37	1,112
5111 Independence Community College	79	2,394
5112 Labette Community College	13	380
5113 Pratt Community College	30	922
5177 Cloud County Community College	76	2,296
5178 Dodge City Community College	86	2,621
5179 Fort Scott Community College	55	1,659
5180 Highland Community College	8	238
5404 Seward County Community College/Area Technical Sch	16	480
5406 Johnson County Community College	71	2,171
5596 NW Kansas Education Service Center	201	6,097
5600 SC Kansas Special Education Coop	158	4,804
5604 ANW Special Education Coop	120	3,651
5608 Tri County Special Education Coop	69	2,085
5609 NE Kansas Education Service Center	169	5,140
5612 SE Kansas Education Service Center	231	7,030
5624 Reno County Education Coop	73	2,214
5626 High Plains Educational Coop	70	2,118
5634 SW Kansas Coop District 613	261	7,931
5638 East Central Kansas Coop in Education	75	2,266
5655 Brown Co Kansas Special Educ Coop	-	-
5657 Doniphan County Education Coop	3	94
5671 Marion County Special Education Coop	56	1,686

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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, 2020

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5682 Sedgwick Co Area Educ Serv Coop 618	\$ 317	\$ 9,615
5688 Sumner County Education Services	12	352
9034 Three Lakes Educational Cooperative	176	5,342
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	28	844
9047 SW Plains Regional Service Center	47	1,436
9053 SW Kansas Educational Consortium	-	-
9055 South Central Kansas Education Service	159	4,815
9056 Smoky Hill Education Service Center	17	519
9273 Nc Kansas Sp Ed Coop Interlocal 636	5	158
9274 Southeast Kansas Interlocal 637	91	2,752
9303 Wichita Area Technical College	9	264
9304 Manhattan Area Technical College	-	-
9305 Flint Hills Technical College	64	1,931
9395 Salina Area Technical College	-	-
9487 Western Kansas Com College Virtual Ed Consortium	27	819
9507 Butler Co Special Education Interlocal # 638	153	4,650
4828 USD 202 Turner	9,964	302,585
4829 USD 203 Piper	4,514	137,090
4871 USD 205 Bluestem	1,182	35,901
4882 USD 204 Bonner Springs	6,622	201,100
4912 USD 206 Remington-Whitewater	1,237	37,578
4977 USD 209 Moscow	532	16,155
4978 USD 233 Olathe	76,999	2,338,271
4979 USD 242 Weskan	283	8,601
4980 USD 250 Pittsburg	6,041	183,452
4981 USD 253 Emporia	12,883	391,232
4982 USD 259 Wichita	125,593	3,813,957
4983 USD 260 Derby	15,771	478,927
4984 USD 262 Valley Center	5,406	164,159
4985 USD 265 Goddard	10,917	331,516
4986 USD 266 Maize	12,204	370,592
4987 USD 268 Cheney	1,631	49,524
4988 USD 290 Ottawa	6,052	183,777
4990 USD 314 Brewster	382	11,607
4991 USD 348 Baldwin City	2,655	80,623
4992 USD 349 Stafford	651	19,784
4993 USD 352 Goodland	2,051	62,279
4994 USD 359 Argonia Public Schools	481	14,612
4995 USD 363 Holcomb	1,981	60,154
4996 USD 371 Montezuma	631	19,174
4997 USD 373 Newton	9,194	279,196
4998 USD 376 Sterling	1,111	33,747
4999 USD 383 Manhattan	17,301	525,378
5000 USD 385 Andover	9,738	295,720
5001 USD 386 Madison-Virgil	640	19,438
5002 USD 390 Hamilton	245	7,434
5004 USD 394 Rose Hill	3,112	94,505
5005 USD 396 Douglass Public Schools	1,537	46,681
5006 USD 398 Peabody-Burns	604	18,330
5007 USD 399 Paradise	369	11,200
5008 USD 404 Riverton	1,723	52,317
5010 USD 409 Atchison Public Schools	4,422	134,297
5011 USD 420 Osage City	1,403	42,601
5012 USD 421 Lyndon	890	27,030
5013 USD 443 Dodge City	17,142	520,552
5014 USD 446 Independence	3,971	120,583

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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, 2020

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfer from State General Fund (1)</b>
5015 USD 448 Inman	\$ 1,006	\$ 30,552
5016 USD 449 Easton	1,363	41,398
5017 USD 453 Leavenworth	8,898	270,203
5018 USD 456 Marais Des Cygnes Valley	645	19,578
5019 USD 470 Arkansas City	6,509	197,675
5020 USD 475 Geary Co	18,635	565,911
5021 USD 477 Ingalls	630	19,119
5022 USD 480 Liberal	11,645	353,619
5024 USD 215 Lakin	1,575	47,831
5025 USD 234 Fort Scott	4,393	133,416
5026 USD 251 North Lyon	963	29,232
5027 USD 261 Haysville	14,567	442,362
5028 USD 267 Renwick	3,296	100,091
5029 USD 288 Central Heights	1,286	39,046
5031 USD 305 Salina	22,657	688,033
5032 USD 361 Anthony-Harper	1,909	57,967
5033 USD 378 Riley Co	1,446	43,897
5034 USD 403 Otis-Bison	628	19,081
5035 USD 413 Chanute	3,417	103,765
5036 USD 415 Hiawatha	1,983	60,229
5037 USD 418 McPherson	7,210	218,952
5038 USD 422 Kiowa County	845	25,667
5039 USD 439 Sedgwick Public Schools	1,093	33,205
5040 USD 445 Coffeyville	3,440	104,462
5041 USD 457 Garden City	17,578	533,797
5042 USD 458 Basehor-Linwood	5,528	167,867
5043 USD 465 Winfield	7,777	236,183
5056 USD 223 Barnes	832	25,267
5057 USD 258 Humboldt	1,458	44,265
5058 USD 273 Beloit	3,225	97,937
5059 USD 284 Chase County	869	26,395
5060 USD 285 Cedar Vale	429	13,013
5061 USD 286 Chautauqua County	815	24,734
5062 USD 287 West Franklin	1,541	46,801
5063 USD 327 Ellsworth	1,312	39,833
5064 USD 338 Valley Falls	806	24,483
5065 USD 342 McLouth	973	29,561
5066 USD 380 Vermillion	1,185	35,977
5067 USD 389 Eureka	1,772	53,818
5068 USD 417 Council Grove	1,608	48,823
5069 USD 440 Halstead	1,595	48,431
5070 USD 464 Tonganoxie	3,974	120,687
5072 USD 482 Dighton	542	16,457
5073 USD 487 Herington	991	30,079
5076 USD 217 Rolla	421	12,788
5077 USD 218 Elkhart	1,124	34,131
5078 USD 226 Meade	984	29,872
5079 USD 235 Uniontown	1,060	32,196
5080 USD 252 Southern Lyon County	1,295	39,327
5081 USD 254 Barber County North	1,108	33,636
5082 USD 269 Palco	284	8,616
5083 USD 270 Plainville	801	24,313
5087 USD 281 Hill City	868	26,349
5088 USD 289 Wellsville	1,621	49,220
5089 USD 298 Lincoln	818	24,842

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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, 2020

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5090 USD 303 Ness City	\$ 646	\$ 19,609
5092 USD 321 Kaw Valley	3,213	97,573
5093 USD 322 Onaga-Havensville-Wheaton	741	22,515
5095 USD 329 Mill Creek Valley	1,114	33,834
5096 USD 346 Jayhawk	1,338	40,638
5098 USD 360 Caldwell	701	21,291
5099 USD 365 Garnett	2,282	69,287
5100 USD 367 Osawatomie	2,633	79,965
5101 USD 372 Silver Lake	1,744	52,963
5102 USD 379 Clay Center	3,643	110,618
5103 USD 382 Pratt	2,172	65,972
5104 USD 419 Canton-Galva	709	21,531
5105 USD 459 Bucklin	565	17,148
5106 USD 483 Kismet-Plains	1,804	54,784
5116 USD 210 Hugoton	2,069	62,824
5117 USD 212 Northern Valley	423	12,851
5118 USD 214 Ulysses	3,198	97,113
5119 USD 219 Minneola	691	20,980
5120 USD 231 Gardner	15,650	475,256
5122 USD 255 South Barber County	605	18,368
5123 USD 256 Marmaton Valley	606	18,413
5125 USD 320 Wamego	4,212	127,904
5127 USD 332 Cunningham	490	14,893
5128 USD 335 North Jackson	831	25,237
5129 USD 337 Royal Valley	1,972	59,889
5130 USD 343 Perry	1,588	48,235
5131 USD 364 Marysville	2,160	65,602
5132 USD 368 Paola	8,179	248,377
5133 USD 381 Spearville-Windthors	709	21,516
5134 USD 393 Solomon	730	22,156
5135 USD 402 Augusta	3,882	117,883
5137 USD 432 Victoria	593	18,001
5138 USD 454 Burlingame Public Schools	614	18,653
5140 USD 463 Udall	769	23,346
5141 USD 467 Wichita County Schools	973	29,536
5142 USD 474 Haviland	243	7,392
5143 USD 211 Norton	1,558	47,326
5144 USD 216 Deerfield	642	19,491
5145 USD 227 Jetmore	667	20,240
5147 USD 232 De Soto	14,959	454,266
5148 USD 239 North Ottawa County	1,467	44,544
5149 USD 244 Burlington	3,043	92,423
5150 USD 257 Iola	2,539	77,115
5151 USD 274 Oakley	887	26,927
5152 USD 282 West Elk	1,591	48,300
5153 USD 283 Elk Valley	344	10,457
5154 USD 299 Sylvan Grove	553	16,786
5155 USD 311 Pretty Prairie	674	20,482
5156 USD 315 Colby	1,814	55,079
5157 USD 326 Logan	388	11,777
5158 USD 331 Kingman-Norwich	1,941	58,944
5159 USD 333 Concordia	3,385	102,783
5160 USD 347 Kinsley-Offerle	726	22,039
5161 USD 356 Conway Springs	1,053	31,988
5162 USD 377 Atchison Co Community	1,058	32,134

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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, 2020

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfer from State General Fund (1)</b>
5163 USD 395 LaCrosse	\$ 740	\$ 22,477
5164 USD 412 Hoxie Community Schools	892	27,093
5166 USD 429 Troy	623	18,934
5167 USD 430 South Brown County	1,494	45,368
5168 USD 431 Hoisington	1,588	48,227
5171 USD 444 Little River	684	20,779
5172 USD 447 Cherryvale	1,840	55,878
5173 USD 452 Stanton Co	1,030	31,280
5174 USD 460 Hesston	1,571	47,696
5175 USD 462 Central	758	23,025
5176 USD 469 Lansing	6,051	183,751
5185 USD 229 Blue Valley	54,409	1,652,317
5186 USD 237 Smith Center	1,011	30,711
5187 USD 240 Twin Valley	1,289	39,152
5188 USD 271 Stockton	732	22,227
5189 USD 291 Grinnell	246	7,460
5190 USD 297 St Francis Schools	770	23,374
5191 USD 309 Nickerson	2,528	76,754
5192 USD 310 Fairfield	848	25,761
5193 USD 313 Buhler	4,196	127,424
5195 USD 323 Rock Creek	1,820	55,271
5196 USD 341 Oskaloosa	1,397	42,417
5197 USD 351 Macksville	726	22,056
5198 USD 353 Wellington	3,604	109,440
5199 USD 355 Ellinwood	1,070	32,489
5200 USD 362 Prairie View	2,584	78,459
5201 USD 369 Burrton	564	17,118
5202 USD 392 Osborne County	673	20,425
5203 USD 400 Smoky Valley	1,883	57,191
5204 USD 405 Lyons	2,760	83,824
5205 USD 408 Marion	1,199	36,405
5206 USD 410 Durham Hillsboro Lehigh	1,329	40,355
5207 USD 416 Louisburg	2,796	84,897
5208 USD 423 Moundridge	919	27,894
5210 USD 428 Great Bend	8,700	264,188
5212 USD 434 Santa Fe Trail	2,089	63,445
5213 USD 436 Caney Valley	1,719	52,187
5214 USD 450 Shawnee Heights	8,404	255,221
5215 USD 466 Scott Co	2,077	63,081
5216 USD 473 Chapman	2,227	67,629
5217 USD 476 Copeland	326	9,905
5218 USD 481 Rural Vista	773	23,468
5219 USD 241 Wallace County Schools	540	16,391
5220 USD 243 Lebo-Waverly	1,130	34,315
5222 USD 307 Ell-Saline	966	29,346
5223 USD 339 Jefferson County North	1,004	30,489
5226 USD 272 Waconda	606	18,395
5227 USD 275 Triplains	199	6,030
5228 USD 292 Wheatland	414	12,583
5229 USD 294 Oberlin	861	26,151
5230 USD 312 Haven	1,718	52,181
5231 USD 336 Holton	3,825	116,156
5233 USD 437 Auburn-Washburn	14,275	433,508
5235 USD 479 Crest	575	17,464
5236 USD 330 Mission Valley	1,317	39,988

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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, 2020

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5237 USD 334 Southern Cloud County	\$ 585	\$ 17,772
5238 USD 387 Altoona-Midway	581	17,653
5239 USD 401 Chase Raymond	428	13,000
5240 USD 494 Syracuse	1,078	32,749
5241 USD 300 Commanche County	625	18,973
5250 USD 306 SE of Saline	1,512	45,910
5251 USD 384 Blue Valley	520	15,787
5267 USD 397 Centre	601	18,240
5268 USD 220 Ashland	590	17,925
5270 USD 224 Clifton-Clyde	825	25,040
5271 USD 225 Fowler	368	11,179
5272 USD 230 Spring Hill	8,540	259,335
5274 USD 249 Frontenac	1,904	57,821
5275 USD 263 Mulvane	4,368	132,653
5276 USD 264 Clearwater	2,221	67,448
5278 USD 293 Quinter	671	20,366
5280 USD 308 Hutchinson	12,092	367,202
5281 USD 316 Golden Plains	558	16,944
5283 USD 325 Phillipsburg	1,210	36,753
5284 USD 340 Jefferson West	1,538	46,697
5285 USD 344 Pleasanton	909	27,592
5286 USD 350 St John-Hudson	826	25,088
5287 USD 357 Belle Plaine	1,410	42,822
5288 USD 358 Oxford	792	24,060
5289 USD 366 Woodson	1,192	36,189
5291 USD 374 Sublette	1,398	42,462
5292 USD 375 Circle	3,726	113,139
5293 USD 388 Ellis	922	28,008
5294 USD 407 Russell County	2,051	62,278
5295 USD 411 Goessel	640	19,425
5296 USD 435 Abilene	2,941	89,305
5297 USD 461 Neodesha	1,619	49,161
5298 USD 468 Healy	203	6,164
5299 USD 471 Dexter	477	14,473
5300 USD 484 Fredonia	1,504	45,661
5302 USD 489 Hays	7,665	232,781
5303 USD 490 El Dorado	4,081	123,943
5304 USD 491 Eudora	3,350	101,739
5305 USD 492 Flinthills	699	21,238
5306 USD 495 Fort Larned	2,753	83,607
5307 USD 496 Pawnee Heights	439	13,334
5308 USD 497 Lawrence	26,171	794,748
5309 USD 499 Galena	1,795	54,514
5310 USD 502 Lewis	268	8,148
5312 USD 345 Seaman	9,577	290,818
5313 USD 438 Skyline	856	26,008
5314 USD 501 Topeka Public Schools	38,019	1,154,529
5316 USD 208 Trego County	961	29,196
5317 USD 246 Arma	1,160	35,212
5318 USD 247 Cherokee	1,291	39,193
5319 USD 248 Girard	1,893	57,491
5320 USD 426 Pike Valley	505	15,339
5321 USD 498 Valley Heights	1,085	32,952
5322 USD 504 Oswego	1,189	36,102
5324 USD 500 Kansas City	55,450	1,683,868

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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, 2020

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfer from State General Fund (1)</b>
5329 USD 245 Leroy-Gridley	\$ 523	\$ 15,885
5330 USD 493 Columbus	2,218	67,369
5331 USD 503 Parsons	2,682	81,449
5332 USD 506 Labette County	3,214	97,594
5333 USD 505 Chetopa	1,011	30,691
5337 USD 207 Fort Leavenworth	4,349	132,079
5366 USD 508 Baxter Springs	2,110	64,081
5367 USD 507 Satanta	808	24,549
5368 USD 101 Erie-St Paul	1,052	31,949
5405 USD 511 Attica	472	14,348
5409 USD 200 Greeley Co	606	18,408
5410 USD 509 South Haven	515	15,636
5430 USD 512 Shawnee Mission	61,635	1,871,757
5436 USD 102 Cimarron-Ensign	1,608	48,841
5590 USD 103 Cheylin	339	10,288
5696 Kansas State H S Activities Assoc	587	17,831
9291 USD 105 Rawlins County	828	25,132
9302 USD 106 Western Plains	370	11,224
9332 USD 107 Rock Hills	721	21,900
9333 USD 108 Washington County	799	24,272
9335 USD 109 Republic County	1,055	32,048
9389 USD 110 Thunder Ridge	634	19,240
9410 USD 111 Doniphan West	840	25,503
9444 USD 114 Riverside	1,322	40,139
9445 USD 112 Central Plains	1,225	37,191
9446 USD 113 Prairie Hills	2,337	70,967
9461 USD 115 Nemaha Central Schools	1,637	49,705
<b>Other Employers Subtotal</b>	<b>\$ 1,159,479</b>	<b>\$ 35,210,473</b>
<b>Special Funding Situation - State of Kansas Subtotal</b>	<b>\$ 175,412</b>	<b>\$ 5,326,810</b>
<b>State Subtotal</b>	<b>\$ 344,537</b>	<b>\$ 10,462,717</b>
<b>Total State/School</b>	<b>\$ 1,679,428</b>	<b>\$ 51,000,000</b>

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**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
<b>State/School Group</b>									
<b>Special Funding Situation - Subtotal</b>	\$ 1,034,789,856	\$ 780,422,875	\$ 565,970,718	\$ 20,711,007	\$ 27,976,432	\$ 29,967,445	\$ 24,463,672	\$ 837,646	\$ -
<b>Nonspecial Funding Situation</b>									
<b>Employer - State of Kansas</b>									
S175 Kansas Housing Resource Corporation	\$ 5,503,602	\$ 4,150,733	\$ 3,010,155	\$ 149,914	\$ 167,176	\$ 190,462	\$ 201,760	\$ 13,440	\$ -
S176 Kansas Development Finance Authority	1,533,055	1,156,207	838,493	(9,687)	739	13,834	6,542	(2,345)	-
S246 Fort Hays State University	12,856,202	9,695,953	7,031,605	(642,167)	(300,166)	50,763	195,084	(1,016)	-
S276 Dept of Transportation	197,872,763	149,232,649	108,225,056	(555,807)	3,379,357	5,725,862	5,048,811	204,421	-
S367 Kansas State University	89,692,627	67,644,824	49,056,724	(1,433,977)	(279,067)	940,449	1,441,728	916	-
S379 Emporia State University	12,416,516	9,364,349	6,791,122	(628,714)	(347,071)	(21,865)	133,834	(7,023)	-
S385 Pittsburg State University	17,165,875	12,946,244	9,388,750	(416,755)	(235,426)	72,316	347,065	10,699	-
S450 Kansas Lottery	9,421,739	7,105,733	5,153,151	204,930	268,054	299,466	256,718	11,730	-
S561 Kansas Board of Regents	828,745	625,027	453,276	(87,163)	(69,441)	(25,894)	14,951	613	-
S682 Staff Benefits University of Kansas	59,096,522	44,569,704	32,322,409	(2,105,898)	(856,241)	168,747	842,039	(8,326)	-
S683 University of Kansas Medical Center	25,850,610	19,496,140	14,138,802	598,668	832,452	800,543	670,603	28,159	-
S715 Wichita State University	24,319,438	18,341,353	13,301,338	(2,000,215)	(1,215,916)	(246,799)	248,980	(13,525)	-
Other state agencies (less KPERS)	1,575,936,930	1,188,547,824	861,947,139	31,154,100	47,860,277	56,790,898	48,762,382	2,638,723	-
<b>State Subtotal</b>	<b>\$ 2,032,494,624</b>	<b>\$ 1,532,876,740</b>	<b>\$ 1,111,658,020</b>	<b>\$ 24,227,229</b>	<b>\$ 49,204,727</b>	<b>\$ 64,758,782</b>	<b>\$ 58,170,497</b>	<b>\$ 2,876,466</b>	<b>\$ -</b>
<b>Employers - Other</b>									
4930 North Central Kansas Technical College	\$ 119,383	\$ 90,037	\$ 65,296	\$ 9,221	\$ 5,816	\$ (11,317)	\$ 4,648	\$ 593	\$ -
4931 North West Kansas Technical College	68,459	51,631	37,443	(28,845)	(21,642)	4,156	4,584	334	-
5045 Allen County Community College	76,583	57,758	41,887	8,244	4,611	4,636	1,974	51	-
5046 Coffeyville Community College	1,981	1,494	1,084	288	305	305	296	32	-
5047 Garden City Community College	146,430	110,435	80,089	3,200	9,667	5,723	12,505	1,299	-
5048 Hutchinson Community College	952,586	718,426	521,010	64,739	27,335	16,603	15,143	(147)	-
5049 Kansas City Kansas Community College	2,192,286	1,653,389	1,199,055	(56,509)	(79,012)	(1,395)	109,181	10,045	-
5050 Neosho County Community College	194,480	146,674	106,370	(16,010)	(26,674)	(17,674)	16,222	1,948	-
5107 Cowley County Community College	314,854	237,458	172,207	19,141	(649)	9,972	6,782	108	-
5108 Barton County Community College	300,885	226,923	164,567	24,391	23,989	23,847	18,901	1,618	-
5109 Butler County Community College	590,574	445,402	323,010	(17,303)	(34,815)	(38,231)	(6,469)	(1,629)	-
5110 Colby Community College	216,078	162,963	118,182	(13,249)	(10,405)	(3,800)	545	(319)	-
5111 Independence Community College	465,148	350,807	254,409	25,782	61,144	66,259	68,762	7,401	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5112 Labette Community College	\$ 73,908	\$ 55,741	\$ 40,424	\$ 4,009	\$ 1,832	\$ 583	\$ (1,684)	\$ (373)	\$ -
5113 Pratt Community College	179,124	135,093	97,971	401	4,422	5,365	6,673	457	-
5177 Cloud County Community College	445,927	336,312	243,897	60,635	59,178	50,426	25,668	1,905	-
5178 Dodge City Community College	509,235	384,057	278,522	45,153	23,934	3,378	7,785	17	-
5179 Fort Scott Community College	322,185	242,987	176,217	(19,792)	2,846	16,433	(6,423)	(1,721)	-
5180 Highland Community College	46,267	34,894	25,305	(9,255)	(11,200)	(15,717)	(8,222)	(995)	-
5404 Seward County Community College	93,327	70,386	51,044	10,230	2,583	(7,849)	(2,576)	(409)	-
5406 Johnson County Community College	421,754	318,080	230,675	(102,623)	(161,254)	(133,413)	(75,773)	(9,354)	-
5596 NW Kansas Education Service Center	1,184,417	893,270	647,808	(58,508)	(26,064)	7,704	16,851	(275)	-
5600 SC Kansas Special Education Coop	933,267	703,856	510,444	(142,497)	(127,253)	(58,557)	(20,903)	(4,070)	-
5604 ANW Special Education Coop	709,263	534,916	387,926	(126,626)	(86,955)	(26,878)	(8,198)	(2,342)	-
5608 Tri County Special Education Coop	405,010	305,453	221,517	(6,420)	13,012	26,221	32,442	3,045	-
5609 Keystone Learning Services	998,556	753,096	546,153	(75,882)	(56,771)	(21,745)	30,025	2,170	-
5612 SE Kansas Education Service Center	1,365,622	1,029,931	746,917	(245,688)	(182,511)	(51,052)	14,183	(426)	-
5624 Reno County Education Coop	430,175	324,431	235,281	(83,427)	(44,269)	(16,729)	(6,947)	(1,595)	-
5626 High Plains Educational Coop	411,450	310,309	225,040	(102,265)	(134,301)	(93,928)	(26,047)	(3,332)	-
5634 SW Kansas Coop District 613	1,540,684	1,161,960	842,666	100,531	119,041	129,951	90,405	7,269	-
5638 East Central Kansas Coop in Education	440,181	331,978	240,754	(44,125)	(14,648)	13,841	(2,779)	(1,526)	-
5655 Brown Co Kansas Special Educ Coop	-	-	-	(9,929)	(9,754)	(1,469)	-	-	-
5657 Doniphan County Education Coop	18,328	13,823	10,025	(98,172)	(75,866)	(17,937)	(321)	(2)	-
5671 Marion County Special Education Coop	327,535	247,022	179,143	(34,061)	(29,738)	(33,745)	(2,412)	(549)	-
5682 Sedgwick Co Area Educ Serv Coop 618	1,867,822	1,408,683	1,021,592	(97,701)	(60,110)	6,808	28,849	(115)	-
5688 Sumner County Education Services	68,360	51,556	37,389	(40,380)	(22,560)	(8,323)	90	(53)	-
9034 Three Lakes Educational Cooperative	1,037,690	782,610	567,557	62,410	60,532	57,307	53,734	4,349	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	163,867	123,586	89,626	(45,505)	(27,121)	(18,782)	1,014	24	-
9047 SW Plains Regional Service Center	278,989	210,410	152,591	(115,240)	(56,276)	(13,071)	(6,994)	(1,424)	-
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	935,348	705,425	511,582	32,069	29,509	54,150	38,390	2,442	-
9056 Smoky Hill Education Service Center	100,856	76,064	55,163	(20,899)	(18,302)	2,557	14,501	1,605	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	30,713	23,163	16,798	(32,608)	(37,614)	(17,232)	582	134	-
9274 Southeast Kansas Interlocal 637	534,697	403,260	292,448	(67,380)	(58,777)	(11,065)	7,290	(45)	-
9303 Wsu Campus of Applied Sciences and Technology	51,221	38,630	28,015	(26,918)	(40,029)	(9,875)	2,179	203	-
9304 Manhattan Area Technical College	-	-	-	(4)	(4)	(886)	(114)	-	-
9305 Flint Hills Technical College	375,090	282,887	205,153	(22,925)	(4,386)	19,657	17,048	1,224	-
9395 Salina Area Technical College	-	-	-	(2,188)	(4,316)	(5,755)	(6,327)	(759)	-
9487 Western Kansas Com College Virtual Ed Consortium	159,012	119,925	86,970	(14,682)	(13,052)	(1,375)	(277)	(373)	-
9507 Butler Co Special Education Interlocal # 638	903,248	681,216	494,025	(74,100)	(72,262)	(1,285)	21,362	809	-
4828 USD 202 Turner	58,780,380	44,331,274	32,149,497	1,632,043	2,386,399	2,346,121	2,422,525	178,758	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
4829 USD 203 Piper	\$ 26,631,206	\$ 20,084,853	\$ 14,565,743	\$ 1,442,967	\$ 1,339,739	\$ 1,224,082	\$ 918,221	\$ 54,684	\$ -
4871 USD 205 Bluestem	6,974,142	5,259,792	3,814,456	137,389	205,479	221,528	173,091	6,281	-
4882 USD 204 Bonner Springs	39,065,853	29,462,876	21,366,781	1,227,131	1,156,605	1,169,018	1,008,904	42,214	-
4912 USD 206 Remington-Whitewater	7,299,893	5,505,469	3,992,623	243,076	254,933	267,050	204,168	9,412	-
4977 USD 209 Moscow	3,138,235	2,366,809	1,716,435	(18,525)	17,580	49,074	49,284	(378)	-
4978 USD 233 Olathe	454,234,137	342,576,523	248,440,028	15,129,362	19,150,286	18,035,045	13,313,893	654,382	-
4979 USD 242 Weskan	1,670,766	1,260,067	913,813	39,561	65,471	66,049	54,053	3,073	-
4980 USD 250 Pittsburg	35,637,433	26,877,214	19,491,633	816,182	1,003,734	1,107,330	935,134	39,787	-
4981 USD 253 Emporia	76,001,042	57,318,838	41,568,212	1,763,496	2,582,317	2,638,621	2,011,113	84,401	-
4982 USD 259 Wichita	740,902,025	558,777,113	405,230,926	21,946,072	29,478,890	19,242,615	18,169,938	751,708	-
4983 USD 260 Derby	93,036,637	70,166,826	50,885,706	3,415,890	2,814,534	2,695,719	2,337,278	95,031	-
4984 USD 262 Valley Center	31,889,701	24,050,731	17,441,838	1,102,858	1,366,645	1,210,224	996,637	55,124	-
4985 USD 265 Goddard	64,400,590	48,569,952	35,223,430	1,898,640	2,545,260	1,912,014	1,862,705	99,621	-
4986 USD 266 Maize	71,991,461	54,294,872	39,375,201	2,100,363	2,878,321	2,152,032	1,928,627	89,321	-
4987 USD 268 Cheney	9,620,578	7,255,695	5,261,905	191,891	282,979	246,522	256,257	12,242	-
4988 USD 290 Ottawa	35,700,642	26,924,885	19,526,204	878,882	1,161,920	1,115,636	934,341	40,373	-
4990 USD 314 Brewster	2,254,702	1,700,462	1,233,193	119,576	104,927	100,670	71,118	3,733	-
4991 USD 348 Baldwin City	15,661,849	11,811,930	8,566,133	409,404	568,586	576,521	390,231	13,887	-
4992 USD 349 Stafford	3,843,238	2,898,512	2,102,031	109,886	150,530	143,079	111,581	5,525	-
4993 USD 352 Goodland	12,098,393	9,124,425	6,617,127	234,068	328,568	356,793	315,836	13,647	-
4994 USD 359 Argonia Public Schools	2,838,440	2,140,709	1,552,464	70,088	74,170	69,339	89,807	5,523	-
4995 USD 363 Holcomb	11,685,556	8,813,070	6,391,329	161,220	310,011	297,948	269,793	9,265	-
4996 USD 371 Montezuma	3,724,747	2,809,148	2,037,223	54,567	104,335	129,613	106,820	5,157	-
4997 USD 373 Newton	54,236,894	40,904,646	29,664,471	1,250,094	1,739,486	1,430,314	1,464,612	71,351	-
4998 USD 376 Sterling	6,555,756	4,944,252	3,585,623	95,104	97,707	148,528	144,911	4,388	-
4999 USD 383 Manhattan	102,060,201	76,972,262	55,821,078	4,462,196	4,023,055	4,112,158	3,472,633	208,338	-
5000 USD 385 Andover	57,446,759	43,325,477	31,420,083	1,150,921	1,898,948	1,747,009	1,426,605	55,548	-
5001 USD 386 Madison-Virgil	3,775,967	2,847,778	2,065,238	78,229	124,150	77,506	107,416	5,958	-
5002 USD 390 Hamilton	1,444,186	1,089,184	789,887	15,926	26,051	42,878	43,519	2,349	-
5004 USD 394 Rose Hill	18,358,516	13,845,715	10,041,055	567,636	612,222	669,718	541,758	27,320	-
5005 USD 396 Douglass Public Schools	9,068,247	6,839,135	4,959,811	184,416	223,031	221,911	199,576	5,908	-
5006 USD 398 Peabody-Burns	3,560,781	2,685,487	1,947,543	26,544	80,499	97,661	53,354	(1,139)	-
5007 USD 399 Paradise	2,175,642	1,640,836	1,189,951	10,299	27,658	34,878	30,918	(623)	-
5008 USD 404 Riverton	10,163,201	7,664,933	5,558,688	179,987	289,244	316,617	315,363	17,976	-
5010 USD 409 Atchison Public Schools	26,088,683	19,675,690	14,269,014	842,136	1,047,299	1,048,057	927,393	59,072	-
5011 USD 420 Osage City	8,275,663	6,241,380	4,526,313	306,410	299,837	263,833	211,440	8,742	-
5012 USD 421 Lyndon	5,250,867	3,960,124	2,871,923	151,414	200,840	146,887	123,735	4,515	-
5013 USD 443 Dodge City	101,122,773	76,265,268	55,308,359	2,820,379	3,694,011	3,902,856	2,322,356	61,247	-



**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5014 USD 446 Independence	\$ 23,424,611	\$ 17,666,488	\$ 12,811,919	\$ 435,247	\$ 655,990	\$ 679,656	\$ 604,409	\$ 25,795	\$ -
5015 USD 448 Inman	5,935,064	4,476,136	3,246,140	103,647	164,363	205,601	145,751	4,800	-
5016 USD 449 Easton	8,042,049	6,065,192	4,398,540	116,795	195,534	224,456	232,503	12,281	-
5017 USD 453 Leavenworth	52,489,842	39,587,045	28,708,934	689,045	1,505,827	1,545,747	1,272,005	46,796	-
5018 USD 456 Marais Des Cygnes Valley	3,803,312	2,868,400	2,080,193	24,219	89,651	102,999	107,357	5,510	-
5019 USD 470 Arkansas City	38,400,578	28,961,136	21,002,914	1,161,943	1,482,809	1,448,104	1,339,930	84,896	-
5020 USD 475 Geary Co	109,934,223	82,910,730	60,127,716	1,810,461	2,042,565	2,638,965	2,352,333	61,646	-
5021 USD 477 Ingalls	3,714,146	2,801,153	2,031,425	(8,708)	83,818	129,869	94,314	3,551	-
5022 USD 480 Liberal	68,694,214	51,808,138	37,571,796	1,774,974	2,292,367	2,219,690	1,561,509	45,092	-
5024 USD 215 Lakin	9,291,755	7,007,701	5,082,057	197,125	388,934	336,442	271,163	14,068	-
5025 USD 234 Fort Scott	25,917,485	19,546,575	14,175,378	493,775	754,679	833,675	697,053	31,284	-
5026 USD 251 North Lyon	5,678,564	4,282,688	3,105,849	(41,550)	51,127	114,927	156,884	8,114	-
5027 USD 261 Haysville	85,933,502	64,809,749	47,000,698	3,019,522	3,641,725	3,149,640	2,294,378	97,029	-
5028 USD 267 Renwick	19,443,662	14,664,116	10,634,568	484,871	589,848	330,630	284,032	(3,545)	-
5029 USD 288 Central Heights	7,585,025	5,720,512	4,148,574	39,524	122,789	76,120	262,117	19,159	-
5031 USD 305 Salina	133,657,737	100,802,646	73,103,118	2,808,008	3,889,704	3,688,021	3,074,024	100,839	-
5032 USD 361 Anthony-Harper	11,260,632	8,492,598	6,158,920	172,054	260,734	318,700	280,492	11,107	-
5033 USD 378 Riley Co	8,527,506	6,431,316	4,664,057	226,733	298,453	333,843	262,865	13,858	-
5034 USD 403 Otis-Bison	3,706,715	2,795,549	2,027,361	33,738	82,312	83,539	72,194	1,190	-
5035 USD 413 Chanute	20,157,482	15,202,469	11,024,987	279,509	507,275	520,812	420,790	9,975	-
5036 USD 415 Hiawatha	11,700,120	8,824,053	6,399,295	327,378	438,621	396,878	324,836	15,400	-
5037 USD 418 McPherson	42,533,802	32,078,351	23,263,551	1,081,082	1,284,526	894,085	1,234,617	71,250	-
5038 USD 422 Kiowa County	4,986,045	3,760,399	2,727,080	8,189	147,435	202,630	187,553	12,416	-
5039 USD 439 Sedgwick Public Schools	6,450,343	4,864,751	3,527,968	191,962	239,654	147,133	168,614	8,153	-
5040 USD 445 Coffeyville	20,292,915	15,304,610	11,099,061	455,801	652,342	693,484	569,399	27,009	-
5041 USD 457 Garden City	103,695,698	78,205,729	56,715,601	1,342,671	2,733,761	2,982,171	2,486,615	88,595	-
5042 USD 458 Basehor-Linwood	32,609,962	24,593,940	17,835,779	1,278,600	1,459,746	1,273,906	954,759	47,649	-
5043 USD 465 Winfield	45,880,982	34,602,743	25,094,266	1,319,066	1,720,740	1,635,473	1,069,188	31,322	-
5056 USD 223 Barnes	4,908,470	3,701,894	2,684,652	49,825	110,250	137,224	116,149	4,036	-
5057 USD 258 Humboldt	8,599,037	6,485,264	4,703,180	192,601	302,277	286,390	251,457	13,029	-
5058 USD 273 Beloit	19,025,277	14,348,576	10,405,735	466,328	654,690	785,091	571,734	28,204	-
5059 USD 284 Chase County	5,127,422	3,867,024	2,804,406	59,657	117,796	104,916	102,095	2,248	-
5060 USD 285 Cedar Vale	2,527,846	1,906,464	1,382,587	102,843	94,704	80,208	66,241	2,828	-
5061 USD 286 Chautauqua County	4,804,939	3,623,813	2,628,026	61,593	137,616	134,106	120,045	4,921	-
5062 USD 287 West Franklin	9,091,628	6,856,768	4,972,599	255,047	353,620	189,535	218,258	9,281	-
5063 USD 327 Ellsworth	7,737,994	5,835,878	4,232,239	182,776	260,555	244,434	184,358	6,326	-
5064 USD 338 Valley Falls	4,755,997	3,586,901	2,601,258	17,732	58,945	26,313	105,729	4,521	-
5065 USD 342 McLouth	5,742,566	4,330,956	3,140,854	127,482	153,898	181,181	125,675	3,011	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5066 USD 380 Vermillion	\$ 6,989,002	\$ 5,271,000	\$ 3,822,584	\$ 89,982	\$ 187,850	\$ 228,519	\$ 180,143	\$ 7,176	\$ -
5067 USD 389 Eureka	10,454,773	7,884,831	5,718,161	213,077	298,796	260,231	230,947	6,809	-
5068 USD 417 Council Grove	9,484,353	7,152,956	5,187,397	266,966	232,515	173,561	209,662	7,360	-
5069 USD 440 Halstead	9,408,265	7,095,571	5,145,781	195,436	281,569	317,539	229,299	7,849	-
5070 USD 464 Tonganoxie	23,444,822	17,681,730	12,822,973	507,303	715,056	763,730	647,184	30,232	-
5072 USD 482 Dighton	3,196,886	2,411,043	1,748,513	88,445	107,263	87,303	71,928	2,207	-
5073 USD 487 Herington	5,843,224	4,406,871	3,195,908	71,647	135,984	165,426	142,739	5,429	-
5076 USD 217 Rolla	2,484,254	1,873,587	1,358,745	(74,664)	(28,723)	(100)	28,121	(1,147)	-
5077 USD 218 Elkhart	6,630,259	5,000,441	3,626,372	(18,580)	75,391	35,571	96,410	(349)	-
5078 USD 226 Meade	5,802,901	4,376,460	3,173,854	110,139	209,382	127,867	125,273	3,897	-
5079 USD 235 Uniontown	6,254,476	4,717,031	3,420,840	711	54,721	76,335	117,153	2,358	-
5080 USD 252 Southern Lyon County	7,639,714	5,761,757	4,178,485	275,107	288,346	262,108	229,082	12,098	-
5081 USD 254 Barber County North	6,534,159	4,927,964	3,573,810	212,832	225,340	227,760	190,348	9,567	-
5082 USD 269 Palco	1,673,838	1,262,383	915,493	(74,209)	(40,636)	371	14,585	(1,483)	-
5083 USD 270 Plainville	4,723,105	3,562,094	2,583,268	116,353	114,598	152,345	132,432	6,325	-
5087 USD 281 Hill City	5,118,505	3,860,299	2,799,529	91,362	139,334	159,778	123,823	4,341	-
5088 USD 289 Wellsville	9,561,531	7,211,162	5,229,609	162,096	281,434	299,898	279,308	14,562	-
5089 USD 298 Lincoln	4,825,844	3,639,578	2,639,460	35,787	78,282	106,681	113,840	4,222	-
5090 USD 303 Ness City	3,809,256	2,872,883	2,083,445	74,354	99,163	85,712	118,982	7,290	-
5092 USD 321 Kaw Valley	18,954,538	14,295,227	10,367,046	461,859	644,254	626,217	472,050	17,848	-
5093 USD 322 Onaga-Havensville-Wheaton	4,373,873	3,298,709	2,392,258	104,426	178,451	147,729	111,037	4,395	-
5095 USD 329 Mill Creek Valley	6,572,698	4,957,029	3,594,889	(33,825)	52,400	93,282	121,310	2,182	-
5096 USD 346 Jayhawk	7,894,430	5,953,860	4,317,801	254,236	322,594	299,892	246,395	13,576	-
5098 USD 360 Caldwell	4,136,098	3,119,382	2,262,208	118,741	141,470	141,488	134,187	7,943	-
5099 USD 365 Garnett	13,459,754	10,151,143	7,361,714	215,493	384,533	397,979	326,228	11,959	-
5100 USD 367 Osawatomie	15,534,144	11,715,617	8,496,286	316,750	387,790	434,088	403,156	17,378	-
5101 USD 372 Silver Lake	10,288,627	7,759,527	5,627,289	228,713	281,655	335,072	256,835	9,501	-
5102 USD 379 Clay Center	21,488,825	16,206,547	11,753,155	232,936	381,345	456,793	177,927	(24,503)	-
5103 USD 382 Pratt	12,815,780	9,665,468	7,009,497	232,810	462,636	398,615	314,111	11,763	-
5104 USD 419 Canton-Galva	4,182,662	3,154,500	2,287,676	(66,994)	(44,175)	33,020	75,557	1,300	-
5105 USD 459 Bucklin	3,331,229	2,512,363	1,821,991	38,757	127,179	109,900	90,180	4,169	-
5106 USD 483 Kismet-Plains	10,642,417	8,026,350	5,820,792	197,978	245,869	278,425	226,254	5,568	-
5116 USD 210 Hugoton	12,204,302	9,204,300	6,675,053	23,734	140,000	58,560	109,337	(9,457)	-
5117 USD 212 Northern Valley	2,496,440	1,882,778	1,365,410	(47,219)	7,152	42,658	35,676	(725)	-
5118 USD 214 Ulysses	18,865,274	14,227,904	10,318,223	174,382	496,051	390,957	418,462	14,907	-
5119 USD 219 Minneola	4,075,663	3,073,804	2,229,154	129,659	124,911	129,926	96,270	3,123	-
5120 USD 231 Gardner Edgerton	92,323,510	69,628,996	50,495,666	3,833,303	3,792,139	3,389,186	2,370,686	91,358	-
5122 USD 255 South Barber County	3,568,112	2,691,016	1,951,553	61,838	98,962	97,635	82,607	2,793	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5123 USD 256 Marmaton Valley	\$ 3,576,831	\$ 2,697,592	\$ 1,956,321	\$ 49,849	\$ 98,446	\$ 112,894	\$ 70,919	\$ 947	\$ -
5125 USD 320 Wamego	24,846,803	18,739,084	13,589,777	414,992	681,698	616,856	599,799	23,574	-
5127 USD 332 Cunningham	2,893,128	2,181,954	1,582,375	22,561	43,311	46,455	33,995	(1,762)	-
5128 USD 335 North Jackson	4,902,625	3,697,486	2,681,455	115,997	171,015	160,939	139,549	6,936	-
5129 USD 337 Royal Valley	11,634,137	8,774,290	6,363,206	129,699	227,029	155,006	238,992	7,380	-
5130 USD 343 Perry	9,370,221	7,066,879	5,124,974	17,697	197,838	308,319	268,445	13,088	-
5131 USD 364 Marysville	12,743,952	9,611,296	6,970,211	334,611	445,047	414,632	348,796	16,216	-
5132 USD 368 Paola	48,249,915	36,389,357	26,389,937	1,336,847	1,862,555	1,665,944	1,287,940	56,397	-
5133 USD 381 Spearville-Windthors	4,179,690	3,152,259	2,286,051	42,134	143,373	89,145	103,258	4,851	-
5134 USD 393 Solomon	4,304,125	3,246,106	2,354,110	67,218	133,882	153,283	94,704	2,170	-
5135 USD 402 Augusta	22,900,020	17,270,849	12,524,998	492,850	620,538	634,031	560,449	21,659	-
5137 USD 432 Victoria	3,496,978	2,637,368	1,912,646	90,830	121,481	68,450	83,572	3,546	-
5138 USD 454 Burlingame Public Schools	3,623,494	2,732,785	1,981,844	25,960	76,595	115,859	117,564	7,013	-
5140 USD 463 Udall	4,535,263	3,420,427	2,480,529	57,352	61,071	98,147	113,739	4,816	-
5141 USD 467 Wichita County Schools	5,737,711	4,327,295	3,138,199	73,292	103,963	77,504	98,206	966	-
5142 USD 474 Haviland	1,436,062	1,083,057	785,444	14,322	29,084	32,800	39,427	1,968	-
5143 USD 211 Norton	9,193,673	6,933,729	5,028,412	201,981	301,741	309,652	269,852	13,935	-
5144 USD 216 Deerfield	3,786,271	2,855,548	2,070,873	(22,347)	44,736	62,571	23,410	(5,104)	-
5145 USD 227 Jetmore	3,931,908	2,965,386	2,150,528	51,740	81,863	95,549	82,033	1,964	-
5147 USD 232 De Soto	88,246,063	66,553,848	48,265,537	2,213,733	2,911,672	2,819,012	2,215,908	86,434	-
5148 USD 239 North Ottawa County	8,653,230	6,526,135	4,732,821	176,638	231,199	227,757	202,158	7,001	-
5149 USD 244 Burlington	17,954,199	13,540,785	9,819,917	727,376	703,184	547,361	471,476	20,778	-
5150 USD 257 Iola	14,980,326	11,297,936	8,193,379	247,093	285,024	378,080	372,526	15,184	-
5151 USD 274 Oakley	5,230,854	3,945,031	2,860,977	59,227	199,411	145,727	199,315	14,810	-
5152 USD 282 West Elk	9,382,803	7,076,368	5,131,855	253,336	349,712	340,700	186,409	1,924	-
5153 USD 283 Elk Valley	2,031,392	1,532,045	1,111,055	(54,644)	12,186	8,092	49,353	2,491	-
5154 USD 299 Sylvan Grove	3,260,887	2,459,312	1,783,518	58,742	75,959	104,891	97,841	5,184	-
5155 USD 311 Pretty Prairie	3,978,770	3,000,728	2,176,159	98,868	166,303	181,810	151,256	9,941	-
5156 USD 315 Colby	10,699,780	8,069,612	5,852,166	109,879	279,605	343,965	300,298	14,321	-
5157 USD 326 Logan	2,287,892	1,725,493	1,251,346	6,821	30,808	44,499	52,455	1,893	-
5158 USD 331 Kingman-Norwich	11,450,555	8,635,835	6,262,797	182,960	342,040	342,547	281,259	10,643	-
5159 USD 333 Concordia	19,966,668	15,058,559	10,920,622	778,058	940,899	969,997	676,695	38,138	-
5160 USD 347 Kinsley-Offerle	4,281,339	3,228,921	2,341,647	(42,268)	45,566	45,467	67,732	93	-
5161 USD 356 Conway Springs	6,214,054	4,686,545	3,398,731	94,065	133,120	109,171	131,691	4,027	-
5162 USD 377 Atchison Co Community	6,242,389	4,707,915	3,414,229	(43,323)	33,015	95,630	138,340	4,833	-
5163 USD 395 LaCrosse	4,366,343	3,293,030	2,388,139	70,147	118,213	131,644	111,661	4,591	-
5164 USD 412 Hoxie Community Schools	5,263,053	3,969,315	2,878,588	202,362	241,052	236,624	194,698	12,611	-
5166 USD 429 Troy	3,678,083	2,773,955	2,011,701	75,110	73,305	148,236	93,092	3,204	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)  
As of and for the year ended June 30, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5167 USD 430 South Brown County	\$ 8,813,233	\$ 6,646,807	\$ 4,820,333	\$ 140,220	\$ 236,587	\$ 261,127	\$ 247,845	\$ 12,278	\$ -
5168 USD 431 Hoisington	9,368,537	7,065,609	5,124,052	221,068	335,331	324,860	236,764	9,043	-
5171 USD 444 Little River	4,036,529	3,044,289	2,207,750	(43,100)	14,023	83,435	94,153	3,365	-
5172 USD 447 Cherryvale	10,854,829	8,186,548	5,936,969	139,026	234,683	244,566	257,371	9,799	-
5173 USD 452 Stanton Co	6,076,441	4,582,760	3,323,465	101,447	90,578	128,844	117,479	1,767	-
5174 USD 460 Hesston	9,265,402	6,987,826	5,067,643	237,466	277,936	294,801	257,650	12,324	-
5175 USD 462 Central	4,472,946	3,373,428	2,446,445	9,732	66,919	81,533	54,991	(2,529)	-
5176 USD 469 Lansing	35,695,688	26,921,149	19,523,495	687,773	877,028	1,105,398	1,038,783	53,494	-
5185 USD 229 Blue Valley	320,978,933	242,077,462	175,557,072	8,415,563	10,732,232	10,270,151	7,758,867	273,786	-
5186 USD 237 Smith Center	5,965,876	4,499,374	3,262,992	193,338	206,563	167,121	179,430	10,163	-
5187 USD 240 Twin Valley	7,605,732	5,736,128	4,159,899	164,467	259,693	260,675	212,311	10,034	-
5188 USD 271 Stockton	4,317,897	3,256,492	2,361,642	140,860	191,462	196,531	143,523	8,057	-
5189 USD 291 Grinnell	1,449,140	1,092,920	792,597	35,847	19,720	34,745	30,420	686	-
5190 USD 297 St Francis Schools	4,540,613	3,424,461	2,483,455	111,908	161,889	171,094	140,777	7,621	-
5191 USD 309 Nickerson	14,910,380	11,245,184	8,155,123	302,837	498,233	496,487	294,944	3,701	-
5192 USD 310 Fairfield	5,004,373	3,774,223	2,737,105	104,934	136,496	152,885	136,907	6,396	-
5193 USD 313 Buhler	24,753,477	18,668,698	13,538,732	377,194	661,048	784,899	609,750	22,189	-
5195 USD 323 Rock Creek	10,737,031	8,097,707	5,872,541	225,727	309,127	250,174	229,199	6,560	-
5196 USD 341 Oskaloosa	8,239,898	6,214,406	4,506,752	135,296	268,789	248,185	225,078	10,395	-
5197 USD 351 Macksville	4,284,707	3,231,461	2,343,489	50,927	57,497	101,810	98,685	3,271	-
5198 USD 353 Wellington	21,259,966	16,033,945	11,627,982	344,968	772,195	448,161	445,326	12,868	-
5199 USD 355 Ellinwood	6,311,244	4,759,845	3,451,889	91,829	225,591	195,705	155,196	5,756	-
5200 USD 362 Prairie View	15,241,482	11,494,896	8,336,217	558,648	626,745	530,035	524,259	33,376	-
5201 USD 369 Burrton	3,325,384	2,507,954	1,818,794	(28,107)	74,686	94,346	82,954	3,332	-
5202 USD 392 Osborne County	3,967,773	2,992,434	2,170,144	115,554	155,775	140,790	127,933	7,540	-
5203 USD 400 Smoky Valley	11,110,041	8,379,025	6,076,555	196,817	307,657	302,371	307,968	15,443	-
5204 USD 405 Lyons	16,283,631	12,280,868	8,906,212	160,593	288,678	454,061	441,544	20,556	-
5205 USD 408 Marion	7,072,026	5,333,615	3,867,992	163,602	237,080	253,954	207,782	10,446	-
5206 USD 410 Durham Hillsboro Lehigh	7,839,445	5,912,391	4,287,727	193,852	268,198	289,693	229,605	11,579	-
5207 USD 416 Louisburg	16,492,080	12,438,078	9,020,222	364,808	541,379	537,120	449,267	20,683	-
5208 USD 423 Moundridge	5,418,795	4,086,773	2,963,770	266,564	210,565	244,273	201,983	12,972	-
5210 USD 428 Great Bend	51,321,276	38,705,731	28,069,795	811,496	1,161,265	1,394,154	1,203,513	41,221	-
5212 USD 434 Santa Fe Trail	12,324,874	9,295,233	6,740,999	333,461	446,184	427,278	215,415	(965)	-
5213 USD 436 Caney Valley	10,137,838	7,645,804	5,544,816	232,440	365,624	400,113	279,229	12,130	-
5214 USD 450 Shawnee Heights	49,579,375	37,392,016	27,117,076	1,266,268	1,715,408	1,889,827	1,561,927	85,882	-
5215 USD 466 Scott Co	12,254,235	9,241,959	6,702,364	424,053	489,077	446,440	425,646	26,979	-
5216 USD 473 Chapman	13,137,668	9,908,231	7,185,551	(17,302)	78,728	69,455	132,424	(8,880)	-
5217 USD 476 Copeland	1,924,096	1,451,124	1,052,370	27,349	47,245	70,958	68,498	4,337	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5218 USD 481 Rural Vista	\$ 4,558,941	\$ 3,438,284	\$ 2,493,479	\$ 98,869	\$ 141,469	\$ 149,377	\$ 130,693	\$ 6,637	\$ -
5219 USD 241 Wallace County Schools	3,184,205	2,401,479	1,741,577	66,230	111,625	83,625	78,461	3,145	-
5220 USD 243 Lebo-Waverly	6,666,124	5,027,490	3,645,987	(97,036)	190,908	225,805	211,810	11,978	-
5222 USD 307 Eil-Saline	5,700,856	4,299,499	3,118,041	94,593	161,695	151,284	105,341	958	-
5223 USD 339 Jefferson County North	5,922,878	4,466,945	3,239,475	72,627	159,392	180,545	164,779	7,959	-
5226 USD 272 Waconda	3,573,462	2,695,051	1,954,479	66,809	178,803	171,294	102,372	4,481	-
5227 USD 275 Triplains	1,171,340	883,407	640,656	7,169	24,889	33,805	24,778	520	-
5228 USD 292 Wheatland	2,444,427	1,843,550	1,336,961	97,614	118,362	90,827	71,313	3,608	-
5229 USD 294 Oberlin	5,080,164	3,831,383	2,778,558	27,810	95,431	91,133	82,619	(53)	-
5230 USD 312 Haven	10,136,649	7,644,908	5,544,166	(76,447)	134,387	150,302	185,537	2,948	-
5231 USD 336 Holton	22,564,559	17,017,849	12,341,520	365,292	563,065	335,366	509,754	19,890	-
5233 USD 437 Auburn-Washburn	84,213,497	63,512,547	46,059,954	2,999,118	3,197,671	3,238,841	2,482,716	123,308	-
5235 USD 479 Crest	3,392,555	2,558,614	1,855,533	83,031	119,606	70,326	66,794	1,487	-
5236 USD 330 Mission Valley	7,768,013	5,858,518	4,248,658	70,045	152,176	167,180	122,690	(1,036)	-
5237 USD 334 Southern Cloud County	3,452,395	2,603,744	1,888,262	(1,105)	62,890	88,837	76,166	2,165	-
5238 USD 387 Altoona-Midway	3,429,311	2,586,335	1,875,637	91,928	133,376	115,224	81,714	2,724	-
5239 USD 401 Chase Raymond	2,525,469	1,904,670	1,381,287	(12,499)	31,767	49,903	74,031	4,279	-
5240 USD 494 Syracuse	6,361,871	4,798,027	3,479,578	151,155	242,526	246,366	190,599	9,825	-
5241 USD 300 Commanche County	3,685,712	2,779,708	2,015,873	85,940	123,935	111,899	81,861	2,356	-
5250 USD 306 SE of Saline	8,918,448	6,726,159	4,877,880	103,933	216,076	253,626	198,104	5,507	-
5251 USD 384 Blue Valley	3,066,803	2,312,937	1,677,366	58,992	94,756	91,351	81,873	3,744	-
5267 USD 397 Centre	3,543,245	2,672,262	1,937,952	117,409	117,384	133,962	113,109	6,371	-
5268 USD 220 Ashland	3,482,216	2,626,235	1,904,573	96,309	106,816	105,198	81,557	2,732	-
5270 USD 224 Clifton-Clyde	4,864,284	3,668,569	2,660,484	120,564	165,994	185,791	181,834	12,208	-
5271 USD 225 Fowler	2,171,580	1,637,773	1,187,730	(20,808)	18,969	3,701	12,138	(2,567)	-
5272 USD 230 Spring Hill	50,378,597	37,994,777	27,554,204	2,673,412	3,009,923	2,727,673	1,804,786	106,883	-
5274 USD 249 Frontenac	11,232,396	8,471,303	6,143,477	377,338	450,423	372,084	310,935	14,802	-
5275 USD 263 Mulvane	25,769,172	19,434,721	14,094,260	741,911	960,503	756,875	741,094	39,161	-
5276 USD 264 Clearwater	13,102,497	9,881,705	7,166,315	217,043	375,697	330,786	297,893	9,919	-
5278 USD 293 Quinter	3,956,280	2,983,767	2,163,858	118,134	155,815	97,049	153,880	11,659	-
5280 USD 308 Hutchinson	71,332,923	53,798,213	39,015,019	2,025,819	2,175,182	2,387,724	1,803,960	69,158	-
5281 USD 316 Golden Plains	3,291,501	2,482,400	1,800,262	120,638	132,517	153,540	69,632	765	-
5283 USD 325 Phillipsburg	7,139,692	5,384,648	3,905,002	110,195	219,838	206,632	185,646	8,118	-
5284 USD 340 Jefferson West	9,071,417	6,841,526	4,961,545	110,982	192,111	129,835	149,233	661	-
5285 USD 344 Pleasanton	5,359,946	4,042,390	2,931,583	120,188	151,073	147,766	118,795	3,426	-
5286 USD 350 St John-Hudson	4,873,597	3,675,593	2,665,578	118,459	148,280	134,924	185,758	13,588	-
5287 USD 357 Belle Plaine	8,318,661	6,273,808	4,549,830	242,903	293,345	297,829	231,608	10,725	-
5288 USD 358 Oxford	4,673,866	3,524,959	2,556,337	107,131	135,109	157,071	124,051	5,261	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5289 USD 366 Woodson	\$ 7,030,118	\$ 5,302,009	\$ 3,845,071	\$ 258,460	\$ 308,764	\$ 291,145	\$ 362,414	\$ 30,763	\$ -
5291 USD 374 Sublette	8,248,715	6,221,056	4,511,574	117,993	187,840	212,293	182,541	5,339	-
5292 USD 375 Circle	21,978,542	16,575,884	12,021,002	347,982	561,451	648,732	561,385	23,005	-
5293 USD 388 Ellis	5,440,789	4,103,361	2,975,800	137,367	195,132	185,309	144,576	6,158	-
5294 USD 407 Russell County	12,098,096	9,124,201	6,616,965	286,146	387,621	389,946	287,389	9,530	-
5295 USD 411 Goessel	3,773,491	2,845,910	2,063,883	110,319	130,902	134,918	80,145	1,480	-
5296 USD 435 Abilene	17,348,467	13,083,952	9,488,617	194,074	328,085	339,764	309,143	2,772	-
5297 USD 461 Neodesha	9,550,038	7,202,495	5,223,323	289,642	304,553	281,553	249,639	11,026	-
5298 USD 468 Healy	1,197,495	903,132	654,961	4,826	13,260	10,164	27,567	1,231	-
5299 USD 471 Dexter	2,811,492	2,120,385	1,537,725	110,876	138,841	142,628	107,470	6,961	-
5300 USD 484 Fredonia	8,870,200	6,689,771	4,851,491	242,675	310,849	317,726	240,917	10,539	-
5302 USD 489 Hays	45,220,165	34,104,366	24,732,838	1,278,413	1,824,101	1,845,822	637,788	(27,600)	-
5303 USD 490 El Dorado	24,077,304	18,158,739	13,168,905	373,566	878,687	802,980	556,199	16,750	-
5304 USD 491 Eudora	19,763,964	14,905,683	10,809,755	521,475	725,818	636,519	553,623	27,097	-
5305 USD 492 Flinthills	4,125,695	3,111,537	2,256,519	96,337	118,081	124,612	95,416	3,016	-
5306 USD 495 Fort Larned	16,241,624	12,249,187	8,883,237	75,004	334,816	467,955	381,004	12,597	-
5307 USD 496 Pawnee Heights	2,590,262	1,953,537	1,416,725	111,852	94,743	87,118	73,361	3,606	-
5308 USD 497 Lawrence	154,388,356	116,437,365	84,441,578	2,958,772	4,961,136	4,946,428	3,491,216	104,282	-
5309 USD 499 Galena	10,589,908	7,986,749	5,792,072	131,342	249,282	328,787	263,140	9,813	-
5310 USD 502 Lewis	1,582,889	1,193,791	865,749	45,710	47,601	52,012	47,324	2,519	-
5312 USD 345 Seaman	56,494,469	42,607,275	30,899,236	1,473,372	1,886,457	2,097,508	1,513,344	62,974	-
5313 USD 438 Skyline	5,052,423	3,810,461	2,763,386	107,206	218,064	110,862	193,692	14,835	-
5314 USD 501 Topeka Public Schools	224,279,668	169,148,337	122,668,119	5,861,973	7,008,802	7,527,222	5,207,300	154,887	-
5316 USD 208 Trego County	5,671,629	4,277,457	3,102,056	130,047	167,444	178,408	196,671	12,809	-
5317 USD 246 Arma	6,840,393	5,158,921	3,741,303	89,990	137,859	184,041	159,807	5,335	-
5318 USD 247 Cherokee	7,613,657	5,742,105	4,164,234	(111,206)	24,448	166,870	188,116	7,515	-
5319 USD 248 Girard	11,168,296	8,422,960	6,108,418	228,406	186,562	260,237	274,239	10,841	-
5320 USD 426 Pike Valley	2,979,718	2,247,258	1,629,735	(46,206)	8,896	40,788	37,197	(1,483)	-
5321 USD 498 Valley Heights	6,401,203	4,827,690	3,501,091	176,477	194,944	218,634	196,747	10,678	-
5322 USD 504 Oswego	7,013,275	5,289,306	3,835,859	149,181	224,358	234,568	204,162	10,346	-
5324 USD 500 Kansas City	327,109,369	246,700,944	178,910,069	4,395,073	3,930,149	6,469,099	1,987,906	(484,504)	-
5329 USD 245 Leroy-Gridley	3,085,924	2,327,358	1,687,824	72,917	137,617	116,415	80,440	3,167	-
5330 USD 493 Columbus	13,087,141	9,870,124	7,157,916	(150,921)	(8,148)	2,224	15,772	(23,432)	-
5331 USD 503 Parsons	15,822,347	11,932,975	8,653,917	231,459	380,665	634,827	72,212	(30,622)	-
5332 USD 506 Labette County	18,958,699	14,298,365	10,369,322	415,037	608,104	620,056	475,845	18,262	-
5333 USD 505 Chetopa	5,962,111	4,496,534	3,260,933	15,460	131,853	159,973	157,820	7,215	-
5337 USD 207 Fort Leavenworth	25,657,814	19,350,736	14,033,353	632,797	821,204	846,214	515,323	7,427	-
5366 USD 508 Baxter Springs	12,448,418	9,388,408	6,808,571	262,552	333,862	339,471	303,114	11,671	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5367 USD 507 Satanta	\$ 4,768,976	\$ 3,596,689	\$ 2,608,356	\$ 28,496	\$ 72,559	\$ 81,285	\$ 78,273	\$ 42	\$ -
5368 USD 101 Erie-St Paul	6,206,524	4,680,867	3,394,613	(24,607)	37,012	65,659	118,327	2,612	-
5405 USD 511 Attica	2,787,318	2,102,153	1,524,503	123,641	98,973	116,417	94,097	5,445	-
5409 USD 200 Greeley Co	3,576,038	2,696,994	1,955,888	94,138	106,949	76,903	111,552	6,940	-
5410 USD 509 South Haven	3,037,478	2,290,820	1,661,326	51,699	152,957	115,907	83,919	3,765	-
5430 USD 512 Shawnee Mission	363,607,449	274,227,245	198,872,426	8,708,448	12,058,247	5,695,113	7,234,574	197,249	-
5436 USD 102 Cimarron-Ensign	9,487,920	7,155,646	5,189,348	304,476	430,783	403,755	314,976	18,373	-
5590 USD 103 Cheylin	1,998,599	1,507,313	1,093,119	42,287	42,786	25,602	41,911	1,388	-
5696 Kansas State H S Activities Assoc	3,463,888	2,612,412	1,894,548	26,483	84,376	22,981	67,302	2,153	-
9291 USD 105 Rawlins County	4,882,216	3,682,094	2,670,292	87,884	176,980	203,273	150,742	7,884	-
9302 USD 106 Western Plains	2,180,298	1,644,348	1,192,498	10,798	196	32,377	5,106	(4,132)	-
9332 USD 107 Rock Hills	4,254,292	3,208,523	2,326,854	45,373	105,482	136,657	97,156	2,852	-
9333 USD 108 Washington County	4,715,080	3,556,042	2,578,878	62,868	160,597	184,352	127,332	5,266	-
9335 USD 109 Republic County	6,225,645	4,695,288	3,405,071	174,010	203,560	223,778	176,303	8,331	-
9389 USD 110 Thunder Ridge	3,737,527	2,818,787	2,044,213	38,637	96,738	111,991	103,284	4,912	-
9410 USD 111 Doniphan West	4,954,242	3,736,415	2,709,686	48,770	117,988	144,642	124,663	4,996	-
9444 USD 114 Riverside	7,797,438	5,880,710	4,264,751	68,205	102,426	61,495	293,278	23,117	-
9445 USD 112 Central Plains	7,224,796	5,448,832	3,951,549	(82,086)	(29,983)	18,280	61,274	(6,332)	-
9446 USD 113 Prairie Hills	13,786,002	10,397,194	7,540,152	187,613	378,961	406,177	335,875	12,411	-
9461 USD 115 Nemaha Central Schools	9,655,749	7,282,220	5,281,141	165,671	293,407	286,969	271,062	13,575	-
<b>Other Employers Subtotal</b>	<b>\$ 6,840,010,893</b>	<b>\$ 5,158,632,869</b>	<b>\$ 3,741,093,764</b>	<b>\$ 165,561,924</b>	<b>\$ 219,834,918</b>	<b>\$ 203,869,000</b>	<b>\$ 166,803,133</b>	<b>\$ 6,223,703</b>	<b>\$ -</b>
<b>Total State/School Group</b>	<b>\$ 9,907,295,373</b>	<b>\$ 7,471,932,484</b>	<b>\$ 5,418,722,502</b>	<b>\$ 210,500,160</b>	<b>\$ 297,016,077</b>	<b>\$ 298,595,227</b>	<b>\$ 249,437,302</b>	<b>\$ 9,937,815</b>	<b>\$ -</b>

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
<b>Local Group:</b>									
2 Allen County	\$ 5,593,818	\$ 3,974,575	\$ 2,613,214	\$ 221,732	\$ 255,815	\$ 203,353	\$ 166,369	\$ 6,154	\$ -
3 Anderson County	4,388,900	3,118,445	2,050,323	130,542	148,417	133,006	122,296	3,977	-
4 Atchison County	6,394,632	4,543,578	2,987,323	176,227	214,909	225,969	208,708	9,326	-
5 Barber County	3,018,993	2,145,085	1,410,356	75,206	115,025	114,202	108,079	5,650	-
6 Barton County	10,740,662	7,631,562	5,017,619	331,450	444,191	439,458	353,618	15,509	-
7 Bourbon County	4,383,508	3,114,613	2,047,804	141,828	187,726	176,535	138,929	5,664	-
8 Brown County	3,894,055	2,766,842	1,819,151	130,897	170,092	158,782	131,084	6,025	-
9 Butler County	21,974,804	15,613,756	10,265,773	696,455	899,859	831,352	733,500	34,002	-
10 Chase County	3,025,141	2,149,454	1,413,228	118,216	147,206	124,973	121,356	7,299	-
11 Chautauqua County	2,115,750	1,503,303	988,396	28,205	49,833	52,616	55,401	1,595	-
12 Cherokee County	5,109,928	3,630,757	2,387,159	2,906	60,593	96,501	123,803	2,773	-
13 Cheyenne County	2,268,685	1,611,969	1,059,841	100,616	100,370	80,474	75,335	3,536	-
14 Clay County	5,307,368	3,771,044	2,479,396	184,241	247,201	231,068	203,308	11,303	-
15 Cloud County	5,302,757	3,767,768	2,477,242	175,354	228,670	238,781	213,231	12,446	-
16 Coffey County	9,447,784	6,712,934	4,413,637	266,255	349,820	335,041	308,513	13,946	-
17 Comanche County	1,738,827	1,235,489	812,312	22,388	44,348	52,422	62,348	3,392	-
18 Cowley County	6,742,202	4,790,537	3,149,695	133,301	212,005	194,062	193,117	6,985	-
19 Crawford County	18,036,220	12,815,274	8,425,820	460,262	636,864	661,533	571,774	23,879	-
20 Dickinson County	6,779,948	4,817,356	3,167,328	186,101	235,808	237,724	207,574	8,129	-
21 Doniphan County	3,393,939	2,411,495	1,585,516	98,725	132,693	139,154	112,197	4,887	-
22 Douglas County	26,584,201	18,888,871	12,419,104	1,029,974	1,172,136	1,064,366	904,707	42,608	-
23 Edwards County	2,167,574	1,540,126	1,012,606	58,528	76,722	78,985	71,891	3,302	-
24 Elk County	2,193,071	1,558,243	1,024,518	75,809	92,906	82,958	79,956	4,303	-
25 Ellis County	7,953,928	5,651,504	3,715,766	228,355	312,190	285,436	249,553	10,352	-
26 Ellsworth County	3,520,060	2,501,108	1,644,435	102,421	129,569	123,909	113,654	5,037	-
27 Finney County	19,248,824	13,676,866	8,992,301	524,205	685,440	713,945	643,225	29,609	-
28 Ford County	10,569,939	7,510,258	4,937,864	356,898	377,441	361,574	301,435	9,789	-
29 Franklin County	8,877,716	6,307,883	4,147,323	215,220	328,739	312,491	286,329	12,563	-
30 Geary County	13,029,062	9,257,539	6,086,671	381,792	404,268	420,413	419,651	18,696	-
31 Gove County	2,403,151	1,707,510	1,122,658	76,197	98,057	87,744	81,396	3,933	-
32 Graham County	2,737,692	1,945,212	1,278,943	65,102	95,920	98,837	79,305	2,662	-
33 Gray County	2,588,904	1,839,494	1,209,435	(14,118)	47,604	69,986	67,872	1,848	-
34 Greenwood County	3,090,483	2,195,881	1,443,753	109,316	139,943	131,941	115,661	6,247	-
35 Hamilton County	2,178,163	1,547,650	1,017,553	52,755	77,931	89,668	70,565	2,930	-
36 Harper County	4,681,523	3,326,362	2,187,025	(23,816)	82,488	147,245	161,142	8,091	-
37 Harvey County	8,442,356	5,998,547	3,943,940	300,439	362,928	344,431	300,037	15,111	-
38 Jackson County	6,438,063	4,574,437	3,007,613	233,780	266,827	239,653	204,891	8,684	-
39 Jefferson County	7,324,813	5,204,499	3,421,867	(99,466)	(14,423)	(28,201)	74,356	(7,303)	-



**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
40 Jewell County	\$ 3,400,283	\$ 2,416,003	\$ 1,588,480	\$ 92,767	\$ 120,221	\$ 113,758	\$ 108,587	\$ 4,781	\$ -
41 Johnson County	196,887,049	139,894,139	91,977,952	6,446,874	7,933,082	7,342,609	6,197,557	255,729	-
42 Kearny County	2,854,077	2,027,907	1,333,314	64,374	100,764	100,474	98,781	4,965	-
43 Kingman County	3,581,059	2,544,449	1,672,931	63,480	83,883	92,417	104,434	4,002	-
44 Kiowa County	3,267,233	2,321,467	1,526,324	91,562	120,029	115,808	104,601	4,527	-
45 Labette County	4,597,979	3,267,002	2,147,997	91,138	144,652	157,704	147,683	6,472	-
46 Lane County	2,094,498	1,488,203	978,468	37,550	54,880	54,514	55,919	1,652	-
47 Leavenworth County	15,955,020	11,336,519	7,453,564	576,267	718,246	669,533	549,976	26,179	-
48 Lincoln County	2,876,524	2,043,857	1,343,800	102,548	120,603	105,791	84,769	2,988	-
49 Linn County	6,238,988	4,432,988	2,914,612	243,662	285,825	265,995	215,935	10,287	-
50 Logan County	1,570,227	1,115,693	733,549	46,758	60,170	49,595	42,711	1,280	-
51 Lyon County	13,370,289	9,499,990	6,246,078	357,138	415,474	410,159	403,702	15,992	-
52 McPherson County	10,579,992	7,517,401	4,942,560	285,246	371,032	373,809	356,757	17,085	-
53 Marion County	5,674,019	4,031,560	2,650,681	231,120	269,209	216,562	182,874	7,963	-
54 Marshall County	4,748,499	3,373,951	2,218,314	181,392	217,035	214,843	180,158	9,701	-
55 Meade County	3,886,247	2,761,295	1,815,503	175,045	199,772	175,939	149,468	8,290	-
56 Miami County	9,701,270	6,893,043	4,532,056	277,925	347,736	330,233	266,825	7,806	-
57 Mitchell County	4,959,017	3,523,530	2,316,660	128,621	153,277	164,713	152,918	6,164	-
58 Montgomery County	9,756,437	6,932,241	4,557,828	269,508	351,502	354,525	305,694	12,542	-
59 Morris County	2,815,623	2,000,585	1,315,350	100,779	122,122	105,211	80,937	2,662	-
60 Nemaha County	4,705,117	3,343,126	2,198,047	180,824	203,195	179,807	156,564	7,199	-
61 Neosho County	3,964,325	2,816,772	1,851,978	97,278	129,105	134,800	131,369	6,108	-
62 Ness County	2,349,594	1,669,457	1,097,639	22,755	55,632	64,175	64,340	2,038	-
63 Norton County	3,582,766	2,545,663	1,673,729	19,129	68,162	128,604	118,991	5,287	-
64 Osage County	6,123,018	4,350,587	2,860,435	262,061	318,991	310,101	254,036	15,084	-
65 Osborne County	2,773,876	1,970,922	1,295,847	70,487	99,791	95,569	84,549	3,340	-
66 Ottawa County	3,006,085	2,135,914	1,404,326	9,416	53,613	78,384	79,637	2,260	-
67 Pawnee County	4,070,024	2,891,874	1,901,357	93,893	135,529	158,360	127,178	4,988	-
68 Phillips County	3,846,232	2,732,863	1,796,810	96,752	124,371	117,523	117,228	4,817	-
69 Pratt County	6,607,786	4,695,030	3,086,900	188,637	253,910	258,883	208,054	8,359	-
70 Rawlins County	2,341,030	1,663,372	1,093,638	74,422	87,428	77,534	71,285	2,871	-
71 Reno County	19,130,023	13,592,454	8,936,802	488,887	573,163	614,105	558,630	19,895	-
72 Republic County	3,392,890	2,410,750	1,585,026	52,713	76,122	77,364	93,904	3,324	-
73 Rice County	4,241,844	3,013,957	1,981,625	61,166	106,264	118,765	122,545	4,495	-
74 Riley County	16,050,080	11,404,063	7,497,973	451,582	610,629	550,905	510,910	22,344	-
75 Rooks County	3,995,093	2,838,633	1,866,352	146,694	189,701	176,558	146,568	7,621	-
76 Rush County	2,499,260	1,775,799	1,167,557	60,606	74,677	77,490	72,400	2,567	-
77 Russell County	3,941,756	2,800,735	1,841,435	74,756	132,707	129,844	118,338	4,578	-
78 Saline County	18,577,083	13,199,573	8,678,490	451,298	681,683	675,508	583,171	24,059	-
79 Scott County	2,301,454	1,635,252	1,075,150	51,451	73,837	79,525	68,774	2,555	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
80 Sedgwick County	\$ 130,070,566	\$ 92,419,031	\$ 60,763,905	\$ 3,116,159	\$ 4,328,654	\$ 4,414,243	\$ 3,916,358	\$ 148,842	\$ -
81 Seward County	10,590,899	7,525,150	4,947,656	314,218	424,307	466,130	415,693	23,584	-
82 Shawnee County	53,517,730	38,025,949	25,001,400	1,192,492	1,704,673	1,790,715	1,599,816	60,001	-
83 Sheridan County	2,368,625	1,682,979	1,106,530	65,377	68,046	44,619	37,259	(1,277)	-
84 Sherman County	4,553,987	3,235,744	2,127,445	175,579	217,478	206,187	163,030	8,059	-
85 Smith County	3,551,804	2,523,663	1,659,264	111,240	142,176	138,380	100,922	3,077	-
86 Stanton County	3,006,232	2,136,018	1,404,394	28,742	75,727	114,728	99,995	4,454	-
87 Stevens County	3,786,233	2,690,232	1,768,781	10,142	65,768	108,115	119,626	5,231	-
88 Sumner County	8,223,664	5,843,159	3,841,776	(67,287)	234,680	249,732	244,199	9,281	-
89 Thomas County	4,280,005	3,041,072	1,999,452	161,108	184,010	167,188	138,844	6,001	-
90 Wabaunsee County	3,062,302	2,175,857	1,430,588	113,558	126,947	117,823	91,563	3,267	-
91 Wallace County	1,514,303	1,075,958	707,423	55,826	63,936	56,063	53,254	2,709	-
92 Washington County	3,868,338	2,748,570	1,807,137	184,730	193,849	174,363	160,804	9,812	-
93 Wichita County	1,888,200	1,341,623	882,094	44,174	56,057	55,801	47,277	1,003	-
94 Wilson County	3,546,241	2,519,710	1,656,666	42,426	89,506	125,478	111,001	4,497	-
95 Woodson County	2,983,321	2,119,739	1,393,691	156,521	153,702	120,679	110,484	6,003	-
97 City of Abilene	2,133,854	1,516,167	996,853	36,797	61,871	68,643	61,943	2,200	-
99 City of Alma	439,946	312,595	205,526	10,973	9,746	4,962	11,042	346	-
100 City of Almena	92,230	65,532	43,086	3,694	4,153	3,725	4,127	277	-
102 City of Altoona	91,644	65,116	42,813	3,204	3,590	2,370	2,361	68	-
103 City of Anthony	1,793,042	1,274,010	837,640	3,844	29,449	35,318	40,589	600	-
104 City of Arkansas City	3,703,373	2,631,357	1,730,072	68,503	84,281	96,250	103,750	3,543	-
105 City of Arma	640,315	454,963	299,130	13,030	21,354	19,669	15,677	294	-
106 City of Ashland	460,979	327,539	215,351	5,014	9,493	17,277	10,648	50	-
107 City of Atchison	3,803,704	2,702,645	1,776,942	116,190	193,756	174,020	138,663	6,949	-
108 City of Attica	395,881	281,285	184,940	7,929	7,070	12,037	8,997	71	-
109 City of Axtell	140,102	99,546	65,450	3,794	4,932	4,796	4,235	164	-
110 City of Belle Plaine	614,695	436,759	287,162	26,525	34,783	34,938	26,918	1,646	-
111 City of Bucklin	176,725	125,569	82,559	6,518	7,469	10,533	6,435	281	-
112 City of Buhler	589,857	419,111	275,558	21,136	24,214	22,082	24,068	1,490	-
113 City of Burlingame	522,295	371,106	243,996	12,890	17,598	15,231	14,505	476	-
114 City of Burlington	2,461,734	1,749,136	1,150,026	70,256	86,071	85,350	78,760	3,409	-
116 City of Burrton	384,438	273,155	179,594	11,083	15,684	13,677	12,607	578	-
117 City of Caney	1,187,594	843,821	554,798	42,462	51,603	58,780	38,980	1,545	-
118 City of Cawker City	263,002	186,871	122,864	700	4,666	4,529	9,673	599	-
119 City of Cedar Vale	209,420	148,800	97,833	7,572	8,274	8,004	7,063	327	-
120 City of Chanute	9,586,178	6,811,266	4,478,289	314,706	417,922	407,091	336,887	16,469	-
122 City of Cherryvale	1,042,735	740,894	487,125	11,954	18,344	19,863	24,105	426	-
123 City of Chetopa	677,109	481,106	316,319	14,671	20,150	22,185	22,869	1,117	-
124 City of Cimarron	858,909	610,281	401,249	21,340	29,388	30,010	28,613	1,347	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
125 City of Clay Center	\$ 1,868,534	\$ 1,327,650	\$ 872,906	\$ (15,600)	\$ 61,249	\$ 70,441	\$ 60,806	\$ 2,642	\$ -
126 City of Coffeyville	7,336,768	5,212,994	3,427,453	140,925	225,004	241,753	230,547	9,684	-
127 City of Colby	4,192,021	2,978,556	1,958,349	110,091	145,882	144,029	130,820	5,429	-
128 City of Colony	108,138	76,836	50,518	7,317	6,880	5,604	3,901	194	-
129 City of Council Grove	1,167,319	829,415	545,326	26,657	36,117	33,480	29,062	614	-
130 City of Dodge City	8,717,533	6,194,068	4,072,492	195,103	309,244	317,776	280,886	12,235	-
133 City of Edna	157,791	112,115	73,714	5,743	9,127	7,033	4,438	125	-
134 City of Effingham	172,797	122,777	80,724	6,710	7,928	7,534	5,670	238	-
135 City of El Dorado	5,401,014	3,837,582	2,523,143	71,005	109,921	142,230	151,670	5,192	-
137 City of Ellinwood	1,497,541	1,064,047	699,593	24,670	45,551	50,042	49,102	2,264	-
138 City of Ellis	953,921	677,789	445,635	19,484	23,620	21,587	26,179	900	-
139 City of Ellsworth	1,588,233	1,128,487	741,961	57,353	69,759	70,666	53,200	2,310	-
140 City of Enterprise	333,101	236,678	155,612	18,384	13,262	9,068	11,829	654	-
141 City of Erie	502,482	357,029	234,740	15,323	21,118	14,760	10,247	(13)	-
142 City of Eudora	2,459,709	1,747,697	1,149,080	97,560	109,125	101,981	71,863	2,304	-
143 City of Florence	323,146	229,605	150,961	22,267	20,867	19,192	18,274	1,402	-
144 City of Fort Scott	3,628,271	2,577,995	1,694,987	158,184	171,486	167,275	151,034	9,135	-
145 City of Fredonia	1,443,959	1,025,976	674,562	28,273	44,865	50,320	48,356	2,269	-
146 City of Frontenac	1,328,672	944,061	620,704	14,038	21,455	25,962	27,677	143	-
147 City of Garden City	14,644,086	10,405,062	6,841,147	499,372	563,034	569,134	514,427	25,551	-
148 City of Garnett	3,121,080	2,217,621	1,458,047	33,858	56,933	68,510	82,249	2,486	-
149 City of Gas	208,591	148,210	97,446	4,639	6,511	6,329	6,533	285	-
150 City of Geneseo	96,646	68,670	45,149	5,867	6,648	5,985	2,856	73	-
151 City of Girard	1,053,300	748,401	492,061	8,437	21,767	20,308	20,614	(57)	-
152 City of Glasco	206,639	146,823	96,534	11,009	12,629	12,284	9,779	644	-
153 City of Goodland	2,978,807	2,116,531	1,391,583	53,021	70,005	74,416	80,484	2,504	-
155 City of Greensburg	829,996	589,737	387,742	14,591	27,989	26,587	26,120	1,137	-
156 City of Grenola	37,258	26,473	17,405	(868)	(387)	448	1,250	70	-
158 City of Hanover	138,052	98,090	64,493	6,300	8,035	7,890	7,003	498	-
159 City of Harper	687,747	488,665	321,289	18,381	26,679	26,773	22,205	948	-
160 City of Hays	7,606,504	5,404,649	3,553,463	191,239	273,463	279,649	236,464	9,453	-
162 City of Hesston	2,329,391	1,655,102	1,088,201	62,866	75,162	72,669	64,642	2,046	-
163 City of Hillsboro	1,881,124	1,336,595	878,788	54,890	74,195	69,988	58,387	2,337	-
164 City of Hoisington	1,772,425	1,259,361	828,008	21,345	35,730	40,251	52,379	2,166	-
165 City of Holton	2,843,976	2,020,730	1,328,595	63,672	100,805	100,431	92,981	4,229	-
166 City of Holyrood	225,012	159,878	105,117	5,599	7,587	8,035	7,230	314	-
167 City of Horton	994,888	706,897	464,773	27,023	32,396	34,735	23,847	298	-
168 City of Hugoton	2,252,460	1,600,440	1,052,261	51,725	66,502	66,356	65,711	2,440	-
169 City of Humboldt	1,280,068	909,527	597,998	28,121	35,765	40,503	44,163	2,233	-
170 City of Hutchinson	13,046,069	9,269,622	6,094,615	142,282	252,164	312,980	395,667	16,921	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
172 City of Iola	\$ 7,400,085	\$ 5,257,982	\$ 3,457,032	\$ 203,645	\$ 257,958	\$ 245,630	\$ 222,146	\$ 8,548	\$ -
173 City of Jamestown	118,630	84,290	55,419	632	1,717	1,587	2,487	23	-
174 City of Jetmore	543,547	386,206	253,924	21,858	26,669	28,583	21,434	1,157	-
176 City of Johnson City	606,936	431,246	283,537	5,255	9,507	10,395	15,657	473	-
177 City of Junction City	5,031,825	3,575,263	2,350,673	112,102	172,863	168,053	170,519	8,403	-
179 City of Kingman	2,382,924	1,693,138	1,113,209	71,931	90,973	92,213	77,247	3,301	-
180 City of Kinsley	564,847	401,341	263,875	6,099	12,646	16,447	16,558	621	-
182 City of La Crosse	680,671	483,637	317,983	24,250	27,602	26,610	27,822	1,714	-
184 City of Lakin	924,398	656,812	431,843	11,796	41,544	38,772	31,568	1,498	-
185 City of Larned	3,489,805	2,479,611	1,630,301	72,350	124,379	133,842	109,229	4,389	-
186 City of Lawrence	39,387,081	27,985,700	18,400,111	856,456	1,127,087	1,316,110	1,350,564	66,614	-
187 City of Leavenworth	8,469,806	6,018,050	3,956,763	221,016	348,297	326,338	275,705	12,050	-
188 City of Liberal	9,028,992	6,415,369	4,217,994	295,819	361,678	331,390	287,119	12,237	-
189 City of Lindsborg	2,401,077	1,706,037	1,121,690	86,884	108,787	111,541	79,028	3,248	-
190 City of Lucas	155,522	110,503	72,654	(2,590)	(2,874)	(2,706)	1,289	(166)	-
191 City of Lyons	1,572,569	1,117,357	734,643	37,804	57,732	52,624	47,305	1,835	-
192 City of Madison	234,772	166,812	109,676	7,541	9,133	8,362	7,211	289	-
193 City of Marion	1,097,853	780,058	512,874	34,577	37,635	43,385	32,380	1,063	-
194 City of Marysville	1,938,536	1,377,388	905,609	47,464	68,002	70,464	62,058	2,657	-
195 City of Mayetta	45,773	32,523	21,384	1,350	1,792	1,770	1,421	54	-
196 City of McCune	83,617	59,412	39,063	716	1,606	1,895	1,992	40	-
197 City of Meade	1,147,555	815,372	536,093	49,500	58,432	53,307	43,735	2,360	-
198 City of Miltonvale	137,564	97,743	64,265	3,834	5,057	6,585	6,205	402	-
199 City of Minneapolis	1,390,817	988,217	649,736	29,859	51,213	61,593	52,310	2,793	-
200 City of Minneola	138,491	98,402	64,698	(3,348)	(2,194)	(3,930)	1,890	(27)	-
201 City of Montezuma	567,116	402,953	264,935	23,387	26,163	26,959	22,001	1,199	-
202 City of Moran	283,668	201,555	132,519	6,732	8,873	9,153	8,581	334	-
203 City of Morrill	86,032	61,129	40,191	1,655	2,747	2,852	2,754	122	-
205 City of Mulvane	5,758,173	4,091,354	2,689,994	144,177	190,236	175,115	179,104	7,640	-
206 City of Natoma	70,636	50,189	32,999	2,086	2,977	3,166	2,204	80	-
207 City of Neodesha	2,837,998	2,016,482	1,325,802	84,042	108,183	116,474	94,801	4,182	-
208 City of Newton	7,976,424	5,667,488	3,726,275	108,226	223,835	260,149	245,198	9,991	-
209 City of Norton	2,037,866	1,447,965	952,012	44,320	60,021	75,125	63,133	2,444	-
210 City of Oberlin	1,148,165	815,806	536,378	47,342	48,602	47,456	47,327	2,898	-
211 City of Olathe	50,752,613	36,061,251	23,709,645	2,020,223	2,367,118	2,131,597	1,736,316	81,371	-
212 City of Osage City	1,942,025	1,379,867	907,239	44,766	57,575	58,356	57,883	2,240	-
213 City of Osawatomie	3,125,765	2,220,949	1,460,236	61,335	102,008	106,581	64,979	(302)	-
214 City of Oswego	602,569	428,143	281,497	11,811	19,223	18,323	16,985	570	-
215 City of Ottawa	7,424,753	5,275,509	3,468,555	147,127	201,190	190,058	155,643	355	-
216 City of Oxford	444,534	315,854	207,669	10,792	15,860	13,863	12,112	363	-

(continued)

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
217 City of Paola	\$ 2,366,942	\$ 1,681,783	\$ 1,105,743	\$ 61,541	\$ 80,380	\$ 83,157	\$ 68,036	\$ 2,247	\$ -
218 City of Parsons	3,944,732	2,802,850	1,842,825	105,501	144,708	156,488	145,739	7,795	-
219 City of Peabody	407,422	289,486	190,332	11,955	12,639	15,120	9,900	125	-
220 City of Phillipsburg	1,166,879	829,103	545,121	24,855	34,051	37,133	37,632	1,692	-
221 City of Pittsburg	8,568,770	6,088,367	4,002,996	219,457	290,161	293,788	262,752	10,404	-
222 City of Pratt	6,616,033	4,700,889	3,090,753	190,965	259,083	262,894	232,986	11,605	-
224 City of Riley	218,595	155,318	102,119	10,166	12,130	11,974	8,523	452	-
225 City of Russell	4,740,935	3,368,576	2,214,780	144,652	180,853	186,177	171,964	8,989	-
226 City of Sabetha	2,401,711	1,706,488	1,121,986	75,610	94,763	96,311	77,623	3,284	-
228 City of Sedan	400,688	284,701	187,186	8,790	8,251	8,350	11,092	394	-
229 City of Seneca	1,058,887	752,371	494,671	22,148	35,229	33,639	31,832	1,249	-
230 City of Sharon Springs	344,569	244,827	160,969	9,679	10,729	9,575	7,427	31	-
231 City of Solomon	331,491	235,534	154,860	8,893	10,995	10,376	9,313	304	-
232 City of Stafford	702,143	498,894	328,014	17,927	20,794	15,662	13,453	(89)	-
233 City of St John	691,114	491,057	322,862	20,202	23,183	19,722	16,603	287	-
234 City of St Marys	1,239,614	880,783	579,099	12,048	28,439	36,251	35,254	1,205	-
235 City of Topeka	42,082,122	29,900,608	19,659,129	1,321,350	1,690,032	1,526,477	1,296,721	51,612	-
237 City of Ulysses	2,738,350	1,945,680	1,279,251	82,733	102,915	103,910	90,012	4,019	-
239 City of Wakeeney	938,378	666,746	438,374	15,972	25,517	29,691	29,154	1,213	-
240 City of Wakefield	107,284	76,229	50,119	1,763	2,653	3,752	3,239	121	-
242 City of Wamego	2,719,197	1,932,071	1,270,303	83,649	114,340	111,530	94,254	4,549	-
243 City of Washington	540,936	384,351	252,704	22,696	24,881	19,360	16,632	669	-
244 City of Waterville	288,084	204,693	134,582	7,276	9,118	8,192	7,471	195	-
245 City of Waverly	163,281	116,016	76,279	9,592	9,415	7,280	7,055	456	-
246 City of Wellington	5,236,220	3,720,491	2,446,158	96,945	151,404	163,379	160,468	6,537	-
247 City of Wilson	225,451	160,190	105,322	4,135	5,716	7,624	6,828	258	-
248 City of Winfield	9,465,864	6,725,780	4,422,083	254,045	335,365	343,176	310,668	13,982	-
249 City of Yates Center	584,294	415,158	272,959	21,511	25,865	25,341	25,597	1,669	-
252 Mission Twp Brown County	58,705	41,712	27,425	1,935	2,546	2,864	2,347	132	-
259 William Newton Memorial Hospital	23,003,192	16,344,456	10,746,196	1,028,485	1,173,972	1,195,125	1,011,352	63,247	-
260 Anthony Public Library	32,158	22,850	15,023	(2,963)	(1,992)	(701)	785	30	-
261 Arkansas City Public Library	223,279	158,647	104,307	7,132	8,815	5,719	7,866	447	-
262 Cherryvale Public Library	56,582	40,203	26,433	5,796	2,892	1,769	2,034	103	-
263 Clay Center Carnegie Library	112,628	80,025	52,615	3,662	6,081	5,176	4,168	222	-
264 Dodge City Public Library	831,606	590,881	388,494	9,324	18,683	25,292	23,569	775	-
266 Emporia Public Library	526,443	374,053	245,933	8,834	14,431	13,981	14,133	436	-
268 Harper Public Library	26,595	18,897	12,424	473	903	763	874	43	-
269 Hutchinson Public Library	1,601,287	1,137,762	748,059	44,215	54,315	53,465	47,043	1,704	-
270 Independence Public Library	425,844	302,575	198,938	16,407	21,456	14,354	8,898	(18)	-
271 Lawrence Public Library	3,490,878	2,480,373	1,630,802	141,013	169,131	151,496	120,279	5,659	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
274 Minneapolis Public Library	\$ 41,406	\$ 29,420	\$ 19,343	\$ 923	\$ 1,453	\$ 1,369	\$ 1,302	\$ 58	\$ -
275 Newton Public Library	470,299	334,162	219,706	13,295	17,642	17,713	16,973	900	-
276 Norton Public Library	118,142	83,944	55,191	1,311	3,819	3,361	3,683	163	-
277 Parsons Public Library	301,821	214,453	140,999	5,722	9,409	11,725	10,868	561	-
280 Topeka/Shawnee County Public Library	10,901,918	7,746,139	5,092,952	251,361	366,938	404,951	365,075	16,889	-
281 Wichita County Library	33,769	23,994	15,775	555	1,712	2,113	1,148	41	-
282 Winfield Public Library	296,575	210,726	138,548	12,794	13,244	11,057	10,095	486	-
289 Highland Cemetery Dist 9	45,822	32,558	21,406	1,073	1,884	1,650	1,478	68	-
295 Leavenworth Waterworks Board	2,732,543	1,941,554	1,276,538	66,914	97,930	85,756	96,707	5,229	-
297 Clark County	1,427,685	1,014,413	666,959	29,919	38,299	34,866	31,557	313	-
298 Grant Co	4,340,321	3,083,928	2,027,629	87,807	126,472	128,218	117,036	3,419	-
299 Decatur County	2,073,099	1,472,999	968,471	73,177	92,107	82,271	64,395	2,531	-
300 Morton County	2,592,637	1,842,146	1,211,179	(3,338)	41,745	63,880	81,407	3,691	-
301 Pottawatomie County	8,254,700	5,865,211	3,856,274	266,342	285,055	261,532	255,906	10,780	-
302 Stafford County	2,724,833	1,936,075	1,272,936	71,400	94,220	82,209	73,317	2,151	-
303 Trego County	2,733,666	1,942,351	1,277,062	45,850	71,528	79,864	79,353	2,904	-
304 City of Augusta	4,495,867	3,194,448	2,100,294	102,279	198,830	212,965	162,758	8,033	-
307 City of Bonner Springs	3,796,628	2,697,618	1,773,637	77,768	101,189	125,956	132,436	6,728	-
308 City of Centralia	110,334	78,396	51,544	150	1,064	3,855	4,988	343	-
309 City of Clifton	129,415	91,953	60,458	1,513	3,285	3,749	3,740	135	-
310 City of Douglass	410,106	291,393	191,586	536	3,789	5,197	9,751	238	-
311 City of Elkhart	727,762	517,097	339,982	4,612	15,226	21,535	25,213	1,309	-
314 City of Herington	1,133,574	805,438	529,562	15,683	26,752	31,164	32,702	1,167	-
315 City of Hiawatha	1,634,324	1,161,236	763,493	60,882	70,321	67,374	56,430	2,686	-
316 City of Independence	6,529,976	4,639,743	3,050,551	164,380	203,509	211,689	181,362	5,541	-
317 City of La Cygne	475,130	337,594	221,962	7,782	7,978	1,973	7,478	(158)	-
318 City of Manhattan	21,639,409	15,375,448	10,109,089	730,284	883,998	795,933	712,217	32,453	-
319 City of McPherson	12,767,769	9,071,882	5,964,605	470,115	568,338	539,899	472,225	25,102	-
320 City of Mount Hope	311,971	221,665	145,741	15,096	16,085	11,816	13,274	875	-
321 City of St Francis	664,080	471,849	310,232	12,672	17,219	13,798	8,766	(608)	-
322 City of Salina	18,704,667	13,290,226	8,738,092	498,387	586,306	578,511	507,037	14,590	-
323 City of Sedgwick	519,879	369,390	242,867	(7,093)	7,007	24,136	13,398	171	-
324 City of Stockton	2,885,796	2,050,445	1,348,132	121,946	130,315	108,127	75,001	1,630	-
338 Newman Regional Health Center	36,233,720	25,745,143	16,926,984	1,294,189	1,421,929	1,228,222	1,046,865	36,437	-
341 Pioneer Memorial Library	258,317	183,542	120,676	9,386	11,961	10,622	8,066	315	-
342 Council Grove Public Library	69,782	49,583	32,600	1,300	2,401	2,212	2,079	77	-
343 Bradford Memorial Library	365,967	260,031	170,966	13,381	15,718	14,248	13,272	702	-
345 Fort Scott Public Library	201,783	143,373	94,265	4,494	6,988	7,001	6,473	284	-
348 Girard Public Library	163,623	116,259	76,438	3,774	5,676	4,257	4,116	102	-
349 Hillsboro Public Library	58,193	41,348	27,185	2,566	2,738	2,208	1,466	26	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
350 Jordaen Memorial Library	\$ 118,362	\$ 84,100	\$ 55,294	\$ 4,592	\$ 5,144	\$ 5,528	\$ 5,099	\$ 321	\$ -
351 Meade Public Library	64,805	46,046	30,274	689	1,827	2,029	1,991	84	-
352 Ottawa Library	590,784	419,770	275,991	19,419	21,961	23,990	21,640	1,122	-
353 Salina Public Library	1,762,567	1,252,357	823,403	46,252	60,425	56,745	54,896	2,329	-
354 Stockton Public Library	42,333	30,079	19,776	1,089	1,393	1,418	1,293	53	-
355 Wellington Public Library	140,272	99,668	65,530	487	1,431	3,944	4,676	221	-
361 Garden City Recreation Commission	890,360	632,628	415,942	11,651	37,000	44,541	37,206	2,236	-
362 Lawrence/Douglas County Health Dept	2,701,751	1,919,675	1,262,153	49,735	61,687	63,264	79,117	3,164	-
366 City of Concordia	1,875,854	1,332,851	876,326	34,428	51,649	62,764	54,083	1,811	-
367 City of Eureka	807,915	574,048	377,426	19,772	25,480	27,507	25,380	1,057	-
368 City of Howard	314,607	223,537	146,972	(80,844)	(10,930)	10,602	10,674	523	-
370 City of Lenora	70,368	49,999	32,873	141	626	1,021	3,520	286	-
371 City of Pomona	223,597	158,872	104,456	5,508	7,817	8,415	7,164	301	-
373 City of Syracuse	547,231	388,824	255,645	16,713	21,319	18,794	12,642	128	-
374 City of Turon	138,760	98,593	64,823	3,079	2,646	7,546	3,738	59	-
375 Eudora Twp Douglas County	61,291	43,549	28,633	1,946	2,805	2,504	1,569	29	-
378 Norton County Hospital	6,920,636	4,917,319	3,233,052	3,917	493	(7,316)	133,750	1,166	-
380 Haskell County	3,684,122	2,617,679	1,721,078	52,876	84,469	102,515	92,881	2,096	-
381 Hodgeman County	1,928,606	1,370,332	900,970	34,167	53,549	53,751	58,186	2,391	-
384 City of Arlington	85,740	60,921	40,054	2,600	3,582	3,329	2,933	140	-
385 City of Baldwin City	2,277,518	1,618,245	1,063,968	73,861	77,634	72,022	69,820	2,825	-
387 City of Beloit	3,668,018	2,606,237	1,713,555	89,600	102,634	116,735	102,498	3,183	-
388 City of Bennington	117,093	83,198	54,701	4,214	5,745	5,554	3,978	178	-
389 City of Bird City	137,784	97,899	64,367	4,748	5,986	4,777	4,564	216	-
391 City of Canton	190,438	135,312	88,965	(792)	3,319	5,216	4,793	113	-
392 City of Chapman	899,339	639,008	420,136	30,395	41,104	32,253	17,368	(229)	-
393 City of Emporia	8,137,021	5,781,597	3,801,300	201,492	312,133	292,562	257,250	10,873	-
394 City of Frankfort	238,700	169,603	111,511	6,139	9,811	9,753	12,265	938	-
395 City of Gardner	9,388,152	6,670,563	4,385,779	417,692	414,510	372,159	289,474	11,120	-
397 City of Mankato	366,016	260,065	170,988	5,266	9,272	8,469	7,688	29	-
398 City of Marquette	154,351	109,671	72,107	526	257	(775)	1,185	(206)	-
399 City of Moline	102,014	72,484	47,657	4,205	4,960	3,933	2,820	80	-
400 City of Mound City	266,930	189,662	124,699	378	4,173	1,808	3,004	(251)	-
401 City of Ness City	451,048	320,483	210,712	9,497	13,667	14,783	13,751	548	-
403 City of Osborne	925,666	657,714	432,435	9,381	17,580	32,890	38,092	2,355	-
404 City of Rossville	246,312	175,012	115,068	7,858	9,129	8,683	7,797	327	-
405 City of Scandia	118,411	84,134	55,317	1,586	2,881	3,160	3,133	91	-
406 City of Spring Hill	2,473,689	1,757,630	1,155,611	104,543	126,002	122,210	73,651	2,250	-
407 City of Sterling	1,507,544	1,071,155	704,266	45,761	60,242	51,864	45,358	1,731	-
409 City of Valley Falls	417,182	296,420	194,891	10,155	12,179	11,712	12,830	556	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
411 El Dorado Twp Butler County	\$ 139,516	\$ 99,130	\$ 65,176	\$ 5,125	\$ 5,819	\$ 5,090	\$ 4,688	\$ 223	\$ -
417 Palmyra Twp Douglas Co	179,751	127,718	83,973	18,534	12,425	10,447	5,165	121	-
419 Sumner Regional Medical Center	-	-	-	(489,437)	(782,623)	(641,505)	(376,874)	(42,964)	-
420 Wilson Medical Center	9,360,264	6,650,747	4,372,751	404,481	407,349	283,533	278,192	11,169	-
421 Port Library	107,553	76,419	50,244	1,972	3,218	3,001	3,571	176	-
422 Goodland Public Library	136,710	97,137	63,866	4,221	6,071	5,478	4,668	225	-
425 Leavenworth Public Library	824,018	585,490	384,949	27,401	31,414	32,133	24,946	912	-
427 Wm A Rankin Memorial Library	96,963	68,895	45,298	2,955	3,751	3,716	3,331	159	-
428 Pratt Public Library	203,906	144,881	95,257	9,033	11,204	11,471	9,731	651	-
429 Russell Public Library	64,756	46,011	30,252	3,473	3,561	2,748	1,507	11	-
430 Seneca Free Library	66,196	47,034	30,924	2,289	2,704	2,443	2,071	86	-
431 City Cowley Co Joint Board of Health	913,613	649,149	426,804	30,770	41,892	42,563	38,866	2,417	-
434 City of Mulberry	204,809	145,523	95,679	141	2,604	5,791	7,931	476	-
435 City of Atwood	475,570	337,906	222,168	11,183	17,594	16,792	14,162	522	-
436 City of Lincoln Center	634,508	450,837	296,417	20,181	24,977	21,790	16,272	360	-
438 Manhattan Public Library	2,809,621	1,996,320	1,312,546	84,260	112,831	114,788	90,939	3,822	-
439 Junction City/Geary Co Health Dept	-	-	-	(37,201)	-	-	-	-	-
440 City of Little River	187,998	133,578	87,825	2,679	4,197	4,246	3,670	(20)	-
442 City of Belleville	1,298,905	922,911	606,798	5,718	20,957	40,753	48,601	2,734	-
443 City of Lyndon	380,046	270,034	177,543	(523)	4,739	3,400	9,174	257	-
445 City of Smith Center	823,994	585,472	384,938	23,383	28,648	25,095	27,824	1,402	-
451 Belleville Public Library	135,417	96,218	63,262	2,970	4,020	3,346	3,944	159	-
452 Chanute Public Library	291,866	207,380	136,349	10,589	13,045	12,534	11,125	616	-
454 Olathe Public Library	3,176,808	2,257,217	1,484,081	110,992	133,537	124,153	104,853	4,699	-
458 City of Leoti	394,954	280,627	184,507	(510)	4,274	9,351	6,067	(281)	-
459 City of Shawnee	14,888,667	10,578,843	6,955,405	583,814	658,884	564,692	466,815	19,083	-
461 City of Luray	150,959	107,261	70,522	5,764	7,906	6,324	7,104	502	-
463 City of Strong City	217,911	154,833	101,800	5,959	9,651	10,321	6,247	176	-
467 Coffeyville Public Library	235,967	167,662	110,235	4,050	7,037	8,322	7,113	265	-
468 Great Bend Public Library	345,033	245,156	161,186	7,151	11,225	11,391	12,074	629	-
473 City of Galva	316,314	224,751	147,770	(63)	6,153	11,791	10,030	400	-
474 City of Oakley	1,493,832	1,061,412	697,860	54,093	71,013	71,446	51,180	2,274	-
475 City of Udall	402,957	286,313	188,246	17,292	15,417	14,815	14,334	736	-
478 McPherson Public Library	600,544	426,704	280,551	16,230	17,537	19,319	14,274	183	-
479 City of Scranton	233,674	166,032	109,163	6,245	12,797	12,366	14,453	1,209	-
480 City of Lenexa	22,374,979	15,898,092	10,452,719	994,750	1,050,191	943,199	696,627	26,558	-
483 Soldier Twp Shawnee County	689,284	489,757	322,007	(24,716)	(24,204)	(32,749)	(12,058)	(2,808)	-
485 Kingman Carnegie Library	94,084	66,850	43,953	1,190	2,749	3,957	2,696	74	-
486 Lyons Public Library	58,144	41,313	27,163	1,230	1,804	1,761	1,759	73	-
488 Paola Free Library	133,733	95,022	62,475	2,600	2,628	4,006	4,642	237	-



**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
552 Hutchinson Recreation Commission	\$ 1,192,474	\$ 847,289	\$ 557,078	\$ 42,275	\$ 42,762	\$ 44,474	\$ 33,635	\$ 1,010	\$ -
563 City of Haven	541,399	384,680	252,921	7,398	17,010	16,451	16,722	714	-
565 Coffey County Extension Council	52,068	36,996	24,324	3,243	3,003	2,360	1,707	70	-
567 Woodson County Extension Council	-	-	-	(3,425)	(3,521)	(3,639)	(367)	-	-
568 Morrill Free Public Library	170,284	120,992	79,550	5,480	7,737	8,686	5,950	265	-
569 City of Macksville	146,153	103,846	68,277	992	2,125	2,619	2,865	(7)	-
573 City of Columbus	1,471,262	1,045,376	687,317	51,655	63,956	63,576	51,634	2,488	-
574 City of Halstead	1,703,765	1,210,576	795,933	70,632	92,496	79,405	55,217	2,248	-
578 City of Perry	195,952	139,230	91,541	8,165	8,267	3,445	4,287	69	-
579 City of Scott City	1,745,927	1,240,533	815,629	57,823	71,156	66,291	51,362	1,775	-
587 Monument Twp Logan County	32,549	23,127	15,206	628	1,029	1,046	935	34	-
605 City of Cheney	1,112,639	790,564	519,782	11,905	21,598	23,985	33,320	1,443	-
606 City of Cottonwood Falls	236,065	167,731	110,280	1,327	5,447	4,390	265	(587)	-
607 City of Oskaloosa	203,857	144,847	95,234	7,387	9,050	8,052	7,389	389	-
610 K State Research & Extension Dickinson Co	51,654	36,701	24,131	926	971	367	(609)	(208)	-
611 Finney County Extension Council	47,262	33,581	22,079	1,685	1,184	2,340	1,706	77	-
628 Kaw Valley Drainage Dist	420,939	299,090	196,646	4,590	8,846	8,613	9,630	155	-
632 City of Altamont	699,581	497,073	326,817	19,609	25,706	26,242	20,887	749	-
633 City of Bushton	69,124	49,114	32,292	340	1,110	1,208	1,813	57	-
635 Irving Twp Brown County	52,434	37,256	24,495	2,846	2,894	2,706	1,669	63	-
641 City of Moundridge	1,223,193	869,115	571,428	1,809	(1,996)	3,546	33,911	1,488	-
648 City of Downs	205,443	145,974	95,975	7,668	9,556	9,637	9,817	686	-
649 Tecumseh Twp Shawnee County	417,499	296,646	195,039	6,325	8,933	8,581	10,843	323	-
650 City of Preston	88,692	63,018	41,433	11,958	12,715	12,733	12,398	1,271	-
656 City of Fowler	145,958	103,707	68,186	8,841	9,535	8,982	7,744	562	-
666 City of Satanta	241,433	171,545	112,788	2,263	5,809	7,217	6,462	184	-
676 City of Mission	3,324,767	2,362,346	1,553,202	128,105	159,193	158,191	165,706	11,978	-
685 City of Claflin	251,632	178,792	117,552	8,466	12,827	11,631	9,389	499	-
687 City of Toronto	88,643	62,984	41,411	(1,379)	321	658	1,364	(38)	-
706 Fowler Residential Care	911,710	647,797	425,915	5,803	8,979	10,821	20,096	325	-
708 Stafford County Hospital	303,773	215,840	141,911	(206,440)	(205,461)	(13,628)	26,989	2,288	-
711 City of Kiowa	632,165	449,172	295,323	20,071	15,071	18,082	19,097	748	-
714 City of Le Roy	135,978	96,617	63,524	(4,636)	(4,093)	(941)	4,107	222	-
717 City of Troy	546,352	388,200	255,235	28,423	34,543	31,780	24,939	1,600	-
727 Stafford Co Cemetery Dist 1	164,184	116,658	76,700	10,206	10,276	6,577	2,737	(112)	-
735 City of Coldwater	266,808	189,575	124,642	(4,112)	2,812	7,261	5,761	24	-
736 City of Hill City	795,617	565,310	371,681	16,651	23,509	23,295	24,468	1,038	-
737 City of Sylvan Grove	72,735	51,680	33,979	937	1,929	1,633	2,076	80	-
738 City of Thayer	58,168	41,330	27,174	1,536	1,869	1,764	1,265	6	-
748 City of Clearwater	1,082,945	769,465	505,910	36,779	36,916	31,089	33,062	1,391	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
758 McPherson County Extension Council	\$ 76,590	\$ 54,419	\$ 35,780	\$ 2,540	\$ 3,540	\$ 2,819	\$ 2,301	\$ 86	\$ -
760 League of Kansas Municipalities	1,053,617	748,626	492,209	30,108	35,700	30,952	36,892	1,983	-
769 City of Roeland Park	1,200,429	852,940	560,793	45,329	54,261	52,581	50,238	3,119	-
770 City of Carbondale	504,288	358,312	235,584	29,393	37,018	34,656	22,749	1,365	-
774 City of Americus	137,906	97,986	64,424	5,417	6,315	5,934	4,811	230	-
776 City of Tonganoxie	2,588,928	1,839,511	1,209,446	112,199	125,216	116,537	91,950	4,496	-
779 Kechi Twp Sedgwick County	97,281	69,121	45,446	7,145	7,631	5,458	2,760	69	-
790 City of Glen Elder	193,024	137,149	90,173	6,231	8,475	7,414	5,808	217	-
807 City of De Soto	2,620,281	1,861,788	1,224,093	107,622	131,496	117,448	91,286	4,347	-
808 City of Hope	77,810	55,286	36,350	3,975	4,869	4,727	3,686	239	-
812 City of Baxter Springs	1,544,607	1,097,490	721,580	19,470	42,184	60,728	53,660	2,565	-
813 Little Walnut Twp Butler County	25,131	17,857	11,740	163	337	805	1,329	100	-
815 City of Delphos	98,891	70,265	46,198	127	2,517	3,848	2,230	9	-
844 Chapman Public Library	-	-	-	(3,216)	(2,988)	(3,355)	(638)	(36)	-
882 City of Bison	38,210	27,149	17,850	938	3,410	5,332	2,060	110	-
886 City of Lecompton	102,209	72,623	47,748	3,566	4,280	4,170	3,970	228	-
887 City of Plainville	690,895	490,901	322,759	18,557	21,817	20,592	16,857	320	-
895 Abilene Free Public Library	317,949	225,912	148,534	18,309	20,743	17,682	12,962	737	-
907 Emporia Recreation Commission	992,179	704,973	463,508	45,433	47,837	46,448	43,779	2,823	-
911 City of Plains	245,434	174,388	114,657	7,192	8,592	9,098	8,663	439	-
913 Franklin Twp Edwards County	52,703	37,447	24,621	1,551	2,077	1,783	1,827	93	-
914 Grasshopper Twp Atchison Co	30,939	21,983	14,453	425	814	893	883	33	-
920 Topeka Twp Shawnee County	64,756	46,011	30,252	1,719	2,102	2,306	1,807	54	-
936 Atchison Public Recreation Commission	245,458	174,406	114,669	6,151	6,259	6,181	7,022	257	-
937 City of Clyde	144,469	102,650	67,490	3,255	4,830	5,065	4,900	236	-
938 City of Deerfield	184,948	131,411	86,400	(6,989)	(4,870)	(2,055)	1,900	(173)	-
939 City of Eskridge	210,055	149,250	98,129	4,471	7,153	4,940	5,696	196	-
940 City of Louisburg	2,024,691	1,438,603	945,857	88,156	91,340	70,965	38,588	(621)	-
953 City of Lewis	118,020	83,857	55,134	1,304	3,413	5,925	2,468	(47)	-
957 City of Alta Vista	84,251	59,863	39,359	(862)	(744)	623	2,410	103	-
958 Lyons Recreation Commission	213,032	151,365	99,520	10,941	12,055	7,987	4,166	(47)	-
959 Stanton County Recreation Commission	91,181	64,787	42,596	576	1,041	1,829	3,270	187	-
971 Kiowa County Extension Council	38,307	27,218	17,896	999	1,395	1,240	1,277	60	-
978 City of Lebo	295,136	209,703	137,876	11,361	13,075	13,231	10,921	566	-
982 Graham County Hospital	4,835,068	3,435,461	2,258,756	119,350	198,660	213,429	186,213	10,318	-
983 Liberal Memorial Library	460,100	326,915	214,941	18,428	22,812	22,884	19,034	1,129	-
1000 Kinsley Library	103,307	73,403	48,261	7,104	8,068	6,816	1,273	(163)	-
1019 Frank Carlson Library	91,547	65,047	42,767	2,742	3,691	3,623	2,964	129	-
1020 Hoisington City Library	60,096	42,700	28,074	855	716	3,036	2,183	93	-
1042 Augusta Public Library	233,405	165,841	109,038	13,424	14,147	12,106	10,302	654	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
1061 Hill Top House Nursing Home	\$ 1,457,233	\$ 1,035,408	\$ 680,762	\$ 18,667	\$ 35,868	\$ 41,327	\$ 48,132	\$ 2,355	\$ -
1069 City of Merriam	4,290,473	3,048,509	2,004,342	118,901	162,550	158,902	137,983	5,971	-
1072 City of Caldwell	474,033	336,814	221,450	5,259	12,462	16,232	13,646	451	-
1073 City of Dighton	347,497	246,907	162,337	(326)	4,338	9,230	8,629	187	-
1074 City of Quinter	323,854	230,108	151,292	5,511	6,401	5,795	7,223	107	-
1075 City of Ransom	44,578	31,674	20,825	(2,341)	(417)	867	1,608	92	-
1078 Hiawatha Twp Brown County	51,629	36,684	24,119	1,181	1,390	1,383	1,167	13	-
1088 Columbus Public Library	85,910	61,042	40,134	4,690	3,594	3,247	2,866	133	-
1089 Larabee Memorial Library	4,831	3,433	2,257	(3,556)	(3,156)	(840)	574	68	-
1109 Great Bend Recreation Commission	709,780	504,320	331,582	31,843	30,423	24,450	23,760	1,140	-
1111 Seward County Extension Council	17,202	12,222	8,036	(856)	(981)	(1,489)	(1,065)	(162)	-
1114 City of Brewster	107,748	76,558	50,336	7,402	8,445	6,731	3,785	163	-
1120 City of Haysville	4,897,897	3,480,102	2,288,107	129,941	175,779	184,162	156,889	6,624	-
1121 City of Kanorado	71,393	50,727	33,352	5,894	5,451	2,707	2,059	73	-
1127 City of St Paul	269,394	191,413	125,851	18,082	19,848	20,211	17,736	1,443	-
1130 City of Spearville	234,820	166,847	109,699	4,450	8,217	7,670	7,172	288	-
1132 City of Wellsville	775,390	550,938	362,232	40,697	50,309	50,649	36,346	2,302	-
1134 City of Wetmore	93,328	66,312	43,599	2,502	3,491	3,662	3,214	153	-
1135 City of Denison	36,599	26,005	17,098	972	1,258	1,301	1,165	48	-
1141 Clay Twp Reno County	118,581	84,256	55,397	2,974	2,621	4,411	4,240	214	-
1154 Lincoln Twp Edwards County	49,921	35,471	23,321	452	1,300	1,436	1,424	52	-
1172 Valley Center Twp Sedgwick Co	71,222	50,605	33,272	3,270	4,086	4,227	4,144	322	-
1173 Ashland District Hospital	4,389,217	3,118,670	2,050,471	134,849	207,771	219,168	196,765	12,774	-
1178 Lane County Library	37,990	26,993	17,747	999	1,488	1,579	1,351	69	-
1187 Comanche Co Extension Council	29,938	21,272	13,986	(687)	(389)	(505)	591	12	-
1188 Greenwood County Extension Council	-	-	-	(2,734)	(599)	-	-	-	-
1189 Meade County Extension Council	12,322	8,755	5,756	(2,025)	(2,205)	(1,474)	(2,167)	(298)	-
1192 Central Kansas District 3 (Extension Co)	231,209	164,281	108,012	3,717	8,584	6,634	7,023	305	-
1193 Augusta Housing Authority	105,942	75,275	49,492	1,428	2,298	2,942	1,917	(42)	-
1194 Junction City Public Housing Authority	292,452	207,796	136,622	11,683	14,148	14,338	10,725	524	-
1195 Lyons Housing Authority	157,718	112,063	73,680	(1,108)	(567)	2,129	4,130	137	-
1196 City of Waterville Housing Authority	29,206	20,752	13,644	1,123	1,087	1,061	975	46	-
4053 City of Hoxie	705,998	501,633	329,815	27,444	30,807	28,878	24,960	1,249	-
4055 City of Rolla	161,842	114,993	75,606	3,059	3,785	3,140	7,212	526	-
4069 Manhattan Twp-Riley County	80,274	57,037	37,501	2,940	3,835	3,752	4,338	335	-
4080 Leavenworth County Extension Council	53,288	37,863	24,894	28	751	1,157	894	(26)	-
4081 Shawnee County Extension Council	113,091	80,355	52,832	(6,063)	(1,367)	1,525	2,967	96	-
4084 City of Andale	363,430	258,228	169,780	23,561	20,446	16,098	11,952	510	-
4086 City of Nickerson	246,898	175,428	115,341	(3,442)	68	3,648	4,708	(29)	-
4087 City of Overbrook	203,638	144,691	95,132	8,369	5,524	8,191	7,886	433	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
4108 Butler County Extension Council	\$ 81,226	\$ 57,713	\$ 37,946	\$ 471	\$ 1,767	\$ 2,243	\$ 3,272	\$ 211	\$ -
4109 Salina Saline Co Jt Board of Health	-	-	-	-	-	-	-	-	-
4126 City of Derby	7,944,485	5,644,795	3,711,354	223,554	301,693	301,587	258,477	11,335	-
4128 City of Medicine Lodge	776,952	552,047	362,962	5,193	14,204	24,308	19,202	326	-
4131 City of White City	78,713	55,928	36,771	940	2,019	2,257	1,562	(12)	-
4134 Belpre Twp Edwards County	35,916	25,519	16,779	(871)	(2,609)	635	330	(50)	-
4152 Menoken Township	87,716	62,325	40,978	(1,572)	479	5,381	1,102	(148)	-
4182 City of Leawood	13,510,610	9,599,693	6,311,631	414,450	510,906	540,795	440,493	18,799	-
4184 Big Creek Twp Russell County	51,336	36,476	23,982	1,138	1,674	1,708	1,594	68	-
4195 Wayne Twp Edward County	47,896	34,032	22,375	651	1,345	2,051	586	(67)	-
4198 Wamego Public Library	145,933	103,690	68,174	1,939	3,107	4,484	5,135	266	-
4201 Reno County Extension Council	83,178	59,100	38,857	3,331	3,937	3,905	2,948	140	-
4202 Stanton County Extension Council	50,336	35,765	23,515	2,390	3,465	3,082	1,866	92	-
4203 Edwards County Conservation Dist	32,768	23,283	15,308	59	269	533	2,097	192	-
4215 City of Ogden	533,128	378,803	249,057	14,351	16,422	18,724	17,003	721	-
4216 City of Pretty Prairie	168,673	119,847	78,798	239	3,291	5,107	5,881	300	-
4219 City of Severy	77,005	54,714	35,974	3,187	7	677	2,466	128	-
4221 Mission Twp Shawnee Co	954,775	678,396	446,034	27,682	47,931	48,534	37,211	2,009	-
4228 Johnston Public Library	72,418	51,455	33,831	(3,124)	(2,662)	(87)	1,986	83	-
4236 Sedgwick County Extension Council	275,104	195,469	128,518	9,015	10,287	12,065	12,238	806	-
4237 Seward County Conservation District	43,236	30,720	20,198	1,121	1,448	1,442	1,247	44	-
4238 Winfield Recreation Commission	362,942	257,881	169,552	10,882	12,629	14,524	13,749	752	-
4254 City of Fairway	1,089,923	774,423	509,170	47,891	49,668	31,756	27,729	694	-
4258 Center Twp Russell County	100,623	71,496	47,007	2,592	3,218	3,165	2,891	102	-
4272 Kingman Recreation Commission	123,242	87,567	57,574	1,515	2,483	3,734	3,501	116	-
4273 Parsons Recreation Commission	268,955	191,101	125,645	13,959	9,584	11,078	10,150	543	-
4274 Stevens County Extension Council	25,400	18,047	11,866	(2,448)	(2,042)	(1,979)	(2,000)	(299)	-
4275 City of Hardtner	50,629	35,973	23,652	539	894	1,893	1,781	86	-
4276 City of Hartford	85,154	60,505	39,781	1,677	2,365	1,115	570	(137)	-
4279 City of Victoria	276,324	196,336	129,088	8,158	9,072	7,260	7,326	216	-
4299 Wilson County Extension Council	-	-	-	(4,322)	(4,177)	(2,311)	(178)	-	-
4305 Elwood Twp Barber County	62,414	44,347	29,157	(2,208)	(1,884)	(1,415)	(311)	(173)	-
4312 Graham County Public Library	71,759	50,987	33,523	321	2,620	2,564	2,212	91	-
4316 Brown County Conservation District	49,970	35,505	23,344	1,805	2,184	1,880	1,723	84	-
4317 Ellsworth County Conservation Dist	56,046	39,822	26,182	2,041	2,415	2,176	1,885	86	-
4346 Ellsworth County Extension Council	-	-	-	-	-	-	-	-	-
4348 Stevens County Conservation Dist	45,285	32,177	21,156	(1,283)	(651)	1,996	2,370	172	-
4353 City of Highland	356,256	253,131	166,429	14,437	19,601	19,786	15,850	991	-
4355 City of Linn	52,215	37,100	24,393	1,460	1,986	1,979	1,780	84	-
4356 City of Nortonville	111,261	79,055	51,977	(1,267)	(1,177)	1,481	2,189	(2)	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
4358 City of Potwin	\$ 132,782	\$ 94,345	\$ 62,030	\$ 3,795	\$ 4,666	\$ 3,765	\$ 3,698	\$ 129	\$ -
4360 City of Towanda	345,008	245,139	161,174	12,912	17,553	13,560	12,217	626	-
4362 City of Valley Center	3,251,764	2,310,475	1,519,097	148,899	167,540	147,448	111,381	5,087	-
4369 Silver Lake Twp Shawnee Co	59,071	41,972	27,596	(4,076)	(829)	3,624	7,863	848	-
4372 Horton Public Library	32,671	23,214	15,263	581	814	425	243	(53)	-
4373 Labette County Conservation Dist	30,353	21,567	14,180	328	1,142	951	1,173	72	-
4375 City of McLouth	316,192	224,664	147,713	6,438	9,603	6,130	10,490	572	-
4385 Geary County Extension Council	85,569	60,799	39,974	2,419	3,622	3,406	2,726	113	-
4386 City of Mullinville	36,892	26,213	17,234	(4,047)	(3,465)	829	(772)	(210)	-
4388 Bonner Springs City Library	356,574	253,356	166,577	6,007	10,510	10,885	9,714	287	-
4395 City of Leon	126,292	89,734	58,998	(7,302)	(1,322)	(811)	4,037	263	-
4404 Osage County Conservation District	119,704	85,053	55,921	4,777	4,949	4,523	3,868	167	-
4419 Kiowa County Library	68,392	48,594	31,950	412	768	668	1,203	(12)	-
4432 Attica Hospital District 1	2,233,623	1,587,056	1,043,462	54,698	89,795	92,574	83,376	4,545	-
4434 City of Galena	3,929,800	2,792,240	1,835,850	(164,204)	(142,895)	(97,020)	(86,744)	(19,758)	-
4435 City of South Hutchinson	988,519	702,373	461,798	(45,193)	(37,972)	(35,213)	7,199	(956)	-
4454 Logan County Hospital	8,632,770	6,133,841	4,032,894	180,507	344,648	248,471	182,404	559	-
4458 Hospital Dist 1 of Rice County	8,958,746	6,365,457	4,185,177	211,762	265,447	294,840	283,113	12,084	-
4459 Comanche County Conservation Dist	34,452	24,479	16,095	1,779	1,442	1,346	1,258	67	-
4460 Morton County Extension Council	31,744	22,555	14,829	2,658	901	1,338	935	27	-
4467 Wallace Co Conservation Dist	47,189	33,529	22,045	3,051	3,368	3,517	3,512	304	-
4468 USD 353 Recreation Comm	260,708	185,241	121,793	2,044	2,843	15,426	8,116	198	-
4476 Johnson Co Consolidated Fire Dist No 2	222,865	158,352	104,114	8,922	9,453	8,211	6,754	260	-
4480 Riverside Twp Sedgwick County	94,499	67,144	44,146	(1,983)	604	(5,356)	(1,502)	(329)	-
4484 Brown County Extension Council	42,455	30,166	19,833	1,351	1,488	3,816	1,746	69	-
4485 Kingman County Extension Council	39,552	28,103	18,477	(3,773)	(750)	2,261	1,734	99	-
4490 Lakin Cemetery District 1 & 2	-	-	-	(7,198)	(5,259)	(839)	-	-	-
4496 City of Colwich	568,922	404,236	265,778	34,360	26,457	18,472	12,721	81	-
4505 Trego County Conservation Dist	65,561	46,583	30,628	2,367	2,191	1,561	1,239	(12)	-
4518 Rush County Conservation Dist	67,220	47,762	31,403	589	1,911	2,086	1,962	73	-
4529 Phillips County Conservation District	78,127	55,512	36,498	2,399	442	937	3,329	241	-
4534 Clark County Extension Council	27,303	19,400	12,755	322	715	374	30	(63)	-
4543 City of Conway Springs	388,195	275,824	181,350	17,442	19,143	14,573	7,002	(188)	-
4557 Clark County Conservation District	41,650	29,593	19,457	1,535	1,675	1,289	1,208	45	-
4558 City of Prairie Village	5,072,207	3,603,955	2,369,537	197,062	229,428	214,579	168,110	7,367	-
4561 City of Rexford	45,285	32,177	21,156	1,694	2,004	1,827	1,448	58	-
4565 Hospital Dist 1 of Dickinson County	20,434,540	14,519,352	9,546,221	743,268	965,755	1,021,281	813,925	45,623	-
4573 Woodson County Conservation District	34,574	24,566	16,152	565	1,213	1,402	1,267	69	-
4583 City of Overland Park	40,635,650	28,872,846	18,983,394	1,255,193	1,495,165	1,499,544	1,316,764	57,339	-
4589 Wilson County Conservation Dist	93,425	66,382	43,645	3,098	5,915	4,489	3,408	174	-

(continued)

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	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
4591 City of Wathena	\$ 433,798	\$ 308,226	\$ 202,653	\$ 10,980	\$ 18,289	\$ 21,666	\$ 13,267	\$ 426	\$ -
4611 City of Maize	2,304,870	1,637,679	1,076,745	107,462	110,383	110,086	85,069	4,314	-
4612 City of Westwood	670,863	476,668	313,401	32,175	30,361	28,943	22,445	987	-
4614 Franklin County Conservation Dist	111,749	79,401	52,205	8,019	9,203	9,372	9,153	824	-
4632 Cowley County Extension Council	44,041	31,292	20,574	1,463	1,614	1,491	1,366	57	-
4640 Arkansas City Recreation Commission	327,807	232,916	153,138	1,265	5,452	9,093	10,699	497	-
4646 Coffeyville Recreation Commission	363,186	258,054	169,666	5,857	7,367	10,171	10,525	379	-
4650 Stafford County Extension Council	17,543	12,465	8,196	(1,522)	(1,424)	(1,561)	(1,000)	(154)	-
4655 Kiowa County Conservation Dist	50,409	35,817	23,549	(7,081)	(6,837)	(7,394)	(8,589)	(1,167)	-
4797 City of Pawnee Rock	75,346	53,535	35,198	5,092	4,192	3,550	3,735	271	-
4805 Doniphan County Extension Council	35,916	25,519	16,779	(301)	332	1,212	1,257	62	-
4806 Kearny County Extension Council	43,187	30,686	20,175	1,300	1,729	1,615	1,427	67	-
4808 Johnson Co Park & Recreation Dist	18,300,442	13,003,012	8,549,254	1,078,612	1,154,342	995,577	790,660	48,499	-
4809 City of Edwardsville	905,781	643,584	423,146	37,555	38,953	36,744	27,977	1,058	-
4810 City of Goddard	1,298,856	922,876	606,775	57,672	66,722	63,446	59,817	3,989	-
4815 Grant County Library	267,686	190,199	125,053	6,433	9,596	10,367	8,399	336	-
4817 Russell County Extension Council	-	-	-	-	-	-	-	-	-
4822 Kansas Turnpike Authority	21,761,113	15,461,922	10,165,945	11,453	259,849	413,272	528,825	11,916	-
4824 Meade County Conservation Dist	36,672	26,057	17,132	1,300	1,338	1,336	1,187	51	-
4837 City of Hanston	7,881	5,600	3,682	(3,177)	(4,064)	(4,020)	(4,048)	(504)	-
4838 City of Mission Hills	986,909	701,228	461,045	44,387	49,727	46,671	39,599	2,286	-
4848 Harper Hospital Dist 5	-	-	-	(639,171)	(621,340)	(386,381)	(31,840)	-	-
4850 The Guidance Center	6,366,549	4,523,623	2,974,204	(63,739)	104,066	200,625	177,071	5,522	-
4851 Wyandotte County Extension Council	136,686	97,119	63,854	9,919	11,144	10,897	10,113	873	-
4853 North Edwards Co Cemetery District	44,187	31,396	20,643	572	714	348	1,326	66	-
4859 Geary Community Hospital	16,360,734	11,624,791	7,643,098	(634,144)	(316,074)	(53,872)	70,985	(30,276)	-
4860 Clearwater Public Library	73,369	52,131	34,275	3,119	3,296	3,014	2,511	122	-
4863 Chanute Recreation & Parks Commission	147,617	104,886	68,961	(14,845)	(16,112)	(17,125)	(18,598)	(2,607)	-
4867 Greenwood County Conservation Dist	66,171	47,017	30,913	5,152	5,266	5,310	5,188	459	-
4873 City of Kechi	969,024	688,521	452,690	44,365	49,892	49,499	39,836	2,314	-
4878 Stanton County Conservation Dist	32,427	23,040	15,149	(588)	(249)	177	1,222	80	-
4879 Marshall County Extension Council	42,919	30,495	20,050	1,194	1,568	1,499	1,424	67	-
4880 Marion Co Conservation Dist	79,323	56,361	37,056	3,286	(516)	(4,150)	(5,210)	(825)	-
4887 Harvey County Extension Council	93,182	66,208	43,531	1,737	1,202	3,100	4,811	364	-
4889 Haskell County Conservation Dist	36,941	26,248	17,257	697	1,618	1,842	1,384	72	-
4891 Twin Caney Watershed Jt Dist 34	20,764	14,753	9,700	(1,327)	(34)	643	914	62	-
4893 Bourbon County Conservation Dist	82,055	58,303	38,333	(14)	253	1,769	960	(102)	-
4894 Butler County Conservation Dist	110,456	78,483	51,601	7,228	5,389	3,961	2,843	59	-
4895 Mitchell County Conservation Dist	24,033	17,076	11,227	(283)	(122)	(180)	(160)	(78)	-
4896 Morris County Conservation District	136,417	96,929	63,729	5,969	5,013	4,970	4,559	212	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
4897 Nemaha County Conservation District	\$ 84,544	\$ 60,071	\$ 39,496	\$ 6,412	\$ 7,012	\$ 6,408	\$ 2,733	\$ 75	\$ -
4899 Wabaunsee County Conservation District	101,648	72,224	47,486	7,555	8,568	8,618	6,346	487	-
4900 Washington County Conservation Dist	43,187	30,686	20,175	365	996	1,451	1,458	72	-
4911 Marshall County Conservation Dist	122,827	87,272	57,380	6,028	4,455	4,026	3,785	155	-
4913 Southwest Medical Center	32,262,856	22,923,725	15,071,950	1,606,784	1,806,037	1,581,830	1,136,286	53,307	-
4914 Cowley Co Conservation District	55,192	39,215	25,783	(4,146)	(4,494)	(4,942)	(543)	(138)	-
4917 Osborne County Conservation Dist	39,625	28,155	18,511	1,166	1,603	1,537	1,310	62	-
4919 Ottawa County Conservation District	37,526	26,664	17,531	1,356	1,352	1,331	1,161	47	-
4920 Cloud Co Conservation District	41,259	29,316	19,275	1,694	1,471	1,468	1,292	52	-
4925 Pawnee County Conservation District	56,314	40,013	26,308	1,696	2,110	1,948	1,754	71	-
4926 Rawlins County Conservation Dist	40,967	29,108	19,138	984	1,312	1,381	1,444	77	-
4927 Republic County Conservation Dist	38,014	27,010	17,759	(681)	(262)	(720)	1,196	82	-
4928 Smith County Conservation District	40,796	28,987	19,058	1,831	2,245	1,800	1,335	56	-
4932 Crawford County Conservation Dist	72,466	51,490	33,853	4,771	5,374	5,347	5,380	469	-
4933 Hodgeman County Conservation Dist	80,128	56,933	37,433	6,780	7,480	6,892	4,065	260	-
4935 Wyandotte County Conservation District	54,313	38,591	25,373	2,355	937	1,614	1,545	54	-
4936 Hays Recreation Commission	669,716	475,853	312,865	23,833	31,585	25,316	20,595	816	-
4943 Pottawatomie Wabaunsee Regional Library	342,861	243,613	160,171	2,699	7,146	8,099	9,875	383	-
4944 Riley County Conservation District	58,290	41,417	27,231	(4,541)	(1,060)	1,394	1,730	70	-
4945 Sumner County Conservation District	41,821	29,715	19,537	1,187	1,555	1,539	1,380	62	-
4949 Pottawatomie County Extension Council	42,284	30,044	19,754	(5,560)	(5,221)	(5,189)	(2,822)	(409)	-
4951 Chautauqua County Conservation Dist	25,937	18,429	12,117	833	1,077	1,069	981	53	-
4953 Central Kansas Mental Health Center	7,650,716	5,436,063	3,574,117	362,871	419,056	440,923	336,910	20,537	-
4961 Hamilton County Hospital	1,262,501	897,045	589,791	(298,865)	(68,982)	128,567	64,869	3,547	-
4967 Sheridan County Public Library	31,670	22,503	14,795	(4,407)	(1,151)	577	943	42	-
4969 Leavenworth County Conservation District	-	-	-	-	-	(133)	(19)	-	-
4970 Linn County Conservation District	51,458	36,563	24,039	1,196	1,737	1,917	1,820	92	-
4971 Hamilton County Conservation Dist	49,994	35,523	23,355	1,366	1,799	1,740	1,562	65	-
4972 Pottawatomie County Conservation Dist	156,571	111,249	73,144	9,939	9,593	6,968	5,908	320	-
4973 City of Sylvia	58,900	41,850	27,516	29	1,109	1,876	2,366	145	-
5051 Lincoln Co Conservation Dist	30,573	21,723	14,282	(6,105)	(5,071)	(1,487)	876	52	-
5052 Sumner County Hospital District 1	2,764,531	1,964,282	1,291,481	160,437	163,288	145,950	132,014	9,023	-
5053 Jefferson County Conservation Dist	100,453	71,375	46,928	1,671	2,256	1,584	653	(175)	-
5225 City of Milford	100,941	71,721	47,155	2,797	3,362	3,341	3,630	196	-
5242 City of Lansing	2,851,198	2,025,861	1,331,969	92,731	116,968	89,473	84,213	3,269	-
5247 Barber County Conservation Dist	45,700	32,471	21,349	439	983	1,270	1,289	44	-
5252 City of Grinnell	53,240	37,828	24,871	1,692	2,179	2,086	1,770	79	-
5257 Ford Co Extension Council	35,843	25,467	16,744	(2,702)	(2,237)	(2,093)	(2,195)	(351)	-
5259 Reno County Conservation Dist	195,122	138,640	91,154	9,275	9,913	8,836	9,128	625	-
5311 SE Kansas Library System	812,233	577,116	379,444	21,662	28,656	28,017	25,277	1,041	-

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Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5327 NW Kansas Library System	\$ 353,621	\$ 251,258	\$ 165,198	\$ 3,222	\$ 10,933	\$ 10,726	\$ 9,119	\$ 224	\$ -
5336 Central Kansas Library System	1,062,547	754,972	496,381	20,191	26,251	28,269	35,385	1,771	-
5339 City of Goessel	107,480	76,367	50,210	4,122	4,867	4,401	3,571	159	-
5349 Salina Airport Authority	1,007,234	715,670	470,540	30,148	38,269	30,520	21,279	15	-
5350 Stevens County Library	217,716	154,694	101,709	3,534	6,288	7,479	6,981	300	-
5352 Atchison County Extension Council	23,619	16,782	11,034	(7)	1,470	2,280	839	25	-
5353 McPherson County Conservation Dist	67,050	47,641	31,323	537	32	(168)	(129)	(172)	-
5354 Atchison Public Library	331,711	235,690	154,962	5,956	10,344	10,298	8,097	145	-
5355 Strother Field Commission	237,529	168,771	110,964	4,246	6,471	6,182	8,769	516	-
5356 Scott County Library	97,915	69,572	45,742	3,232	2,813	2,124	1,187	(106)	-
5357 Marion County Extension Council	39,454	28,033	18,431	(164)	60	87	709	(3)	-
5363 Allen County Conservation District	45,285	32,177	21,156	2,498	2,969	2,180	1,974	128	-
5369 Ness County Conservation Dist	88,399	62,810	41,297	3,559	2,907	3,859	2,825	109	-
5371 Southwest Guidance Center	1,396,210	992,049	652,255	20,827	41,513	46,628	50,695	2,755	-
5380 Kearny County Library	116,947	83,094	54,633	(6,699)	(4,118)	1,387	3,509	150	-
5381 Wellsville City Library	78,688	55,910	36,760	2,709	3,346	2,986	2,654	128	-
5384 Cherokee County Conservation Dist	20,886	14,840	9,757	320	580	617	617	22	-
5389 City of Edgerton	1,614,146	1,146,899	754,066	117,714	107,104	91,390	52,824	1,941	-
5390 Independence Recreation Commission	335,688	238,516	156,820	6,417	10,772	11,129	9,803	352	-
5391 Neosho County Conservation District	31,939	22,694	14,921	249	721	703	373	(37)	-
5408 NE Kansas Library System	774,463	550,279	361,799	20,666	29,326	31,840	26,662	1,263	-
5413 Library Dist 1 Miami County	381,290	270,918	178,124	9,875	12,092	14,777	15,686	962	-
5414 Southwest Kansas Library System	484,500	344,252	226,339	10,159	14,109	26,013	18,643	921	-
5421 City of Grandview Plaza	818,968	581,901	382,590	26,646	30,600	26,123	21,762	584	-
5427 Lyon County Conservation District	129,659	92,126	60,571	12,220	13,927	13,843	11,151	992	-
5433 Riley County Extension Council	192,438	136,733	89,900	5,371	7,101	7,067	6,344	285	-
5438 City of Holcomb	403,469	286,677	188,485	3,527	4,166	9,377	19,944	1,534	-
5440 Newton Recreation Comm	763,215	542,287	356,544	13,621	21,858	25,978	22,104	744	-
5441 Southeast Kansas Mental Health Center	5,846,011	4,153,766	2,731,029	127,770	200,880	234,311	197,702	9,133	-
5446 Saline County/City Building Authority	332,199	236,037	155,190	(521)	7,855	7,092	7,484	107	-
5454 RWD 2 Miami Co	900,120	639,562	420,501	42,195	50,050	49,433	34,607	1,788	-
5463 City of Leonardville	104,478	74,235	48,808	4,426	4,925	4,376	3,657	178	-
5466 Grant County Cemetery District	51,312	36,459	23,971	6,840	5,981	2,435	1,555	62	-
5470 Pawnee Watershed District 81	171,845	122,101	80,279	14,594	11,122	5,042	4,538	137	-
5471 City of Walton	134,343	95,455	62,760	9,196	8,437	10,245	8,351	656	-
5472 Grant County Conservation Dist	30,109	21,393	14,066	(59)	243	936	837	24	-
5475 North East Animal Control Commission	-	-	-	(13,911)	(13,854)	(14,206)	(8,841)	(989)	-
5478 RWD 3 Miami Co	65,000	46,185	30,366	(1,462)	(1,106)	(1,589)	(455)	(195)	-
5479 Wyandotte County Law Library	-	-	-	(4,073)	(3,934)	(3,718)	(1,424)	(138)	-
5489 Sumner County Extension Council	35,452	25,190	16,562	795	1,065	468	279	(53)	-



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Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5494 Pratt County Conservation Dist	\$ 43,285	\$ 30,755	\$ 20,221	\$ 1,104	\$ 1,614	\$ 1,602	\$ 1,463	\$ 70	\$ -
5497 Morton County Library	129,659	92,126	60,571	(4,374)	1,161	2,215	3,455	119	-
5498 Kingman County Conservation Dist	113,628	80,736	53,083	8,035	9,012	8,791	5,398	331	-
5501 Wakarusa Watershed Dist 35	95,743	68,029	44,728	3,613	4,176	3,984	3,367	164	-
5505 Cherokee County Extension Council	79,152	56,240	36,977	5,390	3,731	3,853	3,002	153	-
5506 Sek Multi County Health Dept	550,427	391,095	257,138	18,496	19,629	17,121	17,601	802	-
5508 Hays Public Library	879,454	624,878	410,847	47,522	49,020	37,389	31,090	1,551	-
5511 Sabetha Cemetery Association	-	-	-	(2,733)	(2,133)	(1,776)	(1,462)	(169)	-
5512 City of Rose Hill	1,306,542	928,337	610,365	16,098	38,937	51,964	46,403	2,294	-
5513 Thomas County Extension Council	41,284	29,333	19,286	2,009	2,725	2,211	1,805	113	-
5518 Plainville Memorial Library	65,561	46,583	30,628	1,604	2,118	2,058	1,992	81	-
5520 Rice County Extension Council	36,453	25,901	17,029	(156)	991	1,297	898	19	-
5521 Pottawatomie Creek Watershed Dist 90	93,743	66,607	43,793	4,149	5,065	5,096	4,889	358	-
5523 Elk County Conservation District	25,937	18,429	12,117	833	1,077	1,069	981	53	-
5532 Eureka Carnegie Library	58,144	41,313	27,163	(129)	594	1,297	813	(52)	-
5536 NE Kansas Multi County Board of Health	1,403,212	997,024	655,526	69,826	77,151	66,077	60,120	3,798	-
5537 Douglas County Extension Council	197,099	140,045	92,077	9,951	12,280	9,678	6,592	281	-
5543 City of Lake Quivira	70,929	50,397	33,135	2,892	3,812	3,710	4,810	420	-
5544 City of Silver Lake	298,186	211,870	139,301	7,304	8,498	7,649	3,168	(397)	-
5546 City of Buffalo	32,549	23,127	15,206	1,051	1,272	1,111	1,023	46	-
5549 South Central Kansas Library System	943,893	670,664	440,950	40,848	43,869	41,369	30,795	1,285	-
5551 SE Kansas Regional Planning Commission	210,128	149,302	98,164	5,134	7,580	8,223	7,225	346	-
5553 Riley County Law Enforcement Agency	6,710,678	4,768,138	3,134,968	215,594	283,857	240,096	225,354	10,881	-
5555 Wet Walnut Creek Watershed Jt Dist 58	185,899	132,087	86,845	5,710	7,374	6,989	5,793	232	-
5556 City of Garden Plain	449,511	319,391	209,994	12,484	16,434	11,103	14,929	771	-
5561 Barber County Extension Council	36,624	26,022	17,109	989	1,393	1,245	1,230	61	-
5564 City of Hoyt	84,593	60,106	39,519	2,389	3,511	3,047	2,654	110	-
5570 RWD 9 Leavenworth County	146,689	104,227	68,528	11,670	13,227	10,510	5,474	245	-
5573 Scott County Conservation District	35,038	24,895	16,368	(408)	976	1,532	968	23	-
5585 Miami County Conservation Dist	83,763	59,516	39,131	4,950	4,396	3,671	3,373	196	-
5586 Linn County Extension Council	-	-	-	-	-	-	-	-	-
5598 Wichita County Conservation Dist	33,208	23,595	15,513	766	1,072	1,084	1,032	42	-
5605 Kansas Association of Counties	532,054	378,041	248,555	3,839	8,876	13,696	24,531	1,791	-
5606 Labette-Hackberry Crk Watershed Dist 96	58,144	41,313	27,163	1,312	1,410	1,542	1,660	57	-
5615 Finney Co Conservation District	40,942	29,091	19,127	(2,932)	(604)	1,574	1,468	73	-
5617 City of Manter	66,757	47,433	31,186	2,451	2,989	2,913	2,645	153	-
5620 Dorothy Bramlage Library	730,154	518,796	341,099	18,876	23,975	23,949	21,170	739	-
5621 Shawnee Heights Fire District	37,502	26,646	17,519	1,465	1,702	1,535	1,322	67	-
5622 Doniphan Co Rural Fire District 2	170,406	121,078	79,607	8,385	10,773	8,405	5,460	217	-
5632 Stafford County Conservation Dist	39,747	28,241	18,568	1,105	1,454	2,135	1,632	92	-

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	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
5635 City of Melvern	\$ 108,065	\$ 76,784	\$ 50,484	\$ (227)	\$ 1,743	\$ 2,145	\$ 3,167	\$ 134	\$ -
5636 Geary County Conservation District	44,163	31,379	20,631	655	1,118	1,187	1,222	40	-
5641 Hamilton County Extension Council	23,057	16,383	10,772	1,494	3,221	3,310	3,223	331	-
5642 Stafford Recreation Commission	55,118	39,163	25,749	1,446	1,795	1,919	1,468	40	-
5643 RWD 3 Marshall Co	80,689	57,332	37,695	(932)	194	2,584	2,198	65	-
5647 Metropolitan Topeka Airport Auth	2,401,101	1,706,054	1,121,701	36,249	67,156	70,242	64,205	1,835	-
5648 Dickinson Co Conservation Dist	43,895	31,188	20,506	1,134	1,528	1,628	1,332	50	-
5649 Burlington Recreation Commission	483,963	343,870	226,089	25,946	26,149	20,595	14,122	453	-
5654 Harper County Extension Council	28,889	20,526	13,496	(810)	(600)	(495)	(374)	(115)	-
5656 RWD 3 Nemaha Co	190,413	135,294	88,954	7,554	8,317	7,768	7,003	373	-
5661 Kansas Municipal Energy Agency	2,702,508	1,920,212	1,262,506	113,218	126,906	108,047	95,501	4,814	-
5662 Atchison County Conservation Dist	57,070	40,550	26,661	(1,553)	(1,796)	2,126	(995)	(311)	-
5665 Holcomb Recreation Commission	400,224	284,371	186,969	10,426	16,771	17,178	10,456	200	-
5668 City of Auburn	306,847	218,024	143,347	10,012	13,653	11,275	7,907	174	-
5674 RWD 1 Consolidated Shawnee Co	229,135	162,807	107,043	8,227	10,160	9,488	8,119	405	-
5675 Derby Recreation Commission	2,388,340	1,696,987	1,115,740	74,825	65,987	61,293	61,747	1,592	-
5676 RWD 2 Mitchell Co	182,191	129,452	85,112	12,558	12,109	11,284	2,424	(268)	-
5677 South Central Kansas Reg Medical Center	10,165,714	7,223,044	4,749,026	329,396	470,560	576,414	639,928	53,005	-
5680 Ellis County Conservation District	148,666	105,632	69,451	8,575	9,662	9,025	8,399	644	-
5681 Pratt County Extension Council	46,701	33,182	21,817	(1,629)	(1,453)	534	1,215	34	-
5686 City of Park City	2,146,078	1,524,853	1,002,564	92,873	110,195	110,747	81,854	4,258	-
5687 City of Bel Aire	2,533,005	1,799,776	1,183,321	125,051	127,820	114,116	95,027	5,085	-
5690 Grant County Recreation Comm	540,545	384,074	252,522	(466)	9,626	13,146	7,203	(514)	-
5702 City of Meriden	220,449	156,636	102,985	5,155	7,572	9,798	7,859	375	-
5704 Highland Cemetery	68,514	48,681	32,007	5,703	5,062	3,290	3,107	206	-
5710 Public Wholesale Water District No 4	316,314	224,751	147,770	8,255	10,632	10,412	9,368	346	-
5715 Public Wholesale Water Supply Dist 5	210,616	149,649	98,392	10,015	8,498	7,547	6,856	307	-
5717 Kearny County Conservation District	46,432	32,991	21,691	(23)	1,574	2,040	1,543	65	-
5724 Marion County Rural Water District 4	103,429	73,490	48,318	8,424	9,346	(5,867)	2,550	229	-
5725 Crawford County RWD 2	78,469	55,754	36,657	4,553	3,246	2,539	2,280	77	-
9000 Topeka Metropolitan Transit Authority	5,411,310	3,844,898	2,527,953	154,457	163,121	167,232	135,266	2,710	-
9035 Coffey County Library	787,761	559,728	368,011	21,937	30,096	28,003	24,211	966	-
9036 Colby Housing Authority	321,438	228,392	150,163	11,608	15,353	14,751	10,873	481	-
9037 McPherson Recreation Commission	285,083	202,560	133,180	(15,741)	(4,468)	6,341	9,818	510	-
9038 Sedgwick County Conservation District	52,947	37,620	24,735	(465)	150	704	1,898	114	-
9039 RWD 1 Jackson Co	202,076	143,581	94,402	6,364	8,353	8,219	7,179	362	-
9040 RWD 3 Jackson Co	315,387	224,092	147,337	5,542	9,753	10,315	9,103	316	-
9044 Disability Rights Center of Kansas	1,515,718	1,076,963	708,085	68,582	77,919	78,519	54,154	2,523	-
9049 Kearny County Council on Aging	87,448	62,134	40,852	(3,970)	(3,239)	(2,919)	1,173	(17)	-
9050 USD 208 Recreation Commission	98,379	69,901	45,959	2,494	3,621	4,623	3,685	196	-

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9052 City of Salina Housing Authority	\$ 551,989	\$ 392,205	\$ 257,868	\$ 10,375	\$ 15,669	\$ 16,180	\$ 16,263	\$ 620	\$ -
9058 Atwood Public Library	34,891	24,791	16,300	729	711	1,082	1,112	48	-
9059 Smoky Hills Public Television	745,013	529,354	348,041	18,288	29,298	23,995	23,492	1,040	-
9060 USD 303 Recreation Commission	53,532	38,036	25,008	2,199	1,661	1,487	1,601	66	-
9061 Consolidated RWD 1	170,845	121,390	79,812	4,155	5,833	5,826	5,357	226	-
9062 City of Oakley Housing Authority	82,787	58,823	38,675	2,379	3,406	3,202	2,989	158	-
9063 City of Hutchinson Housing Authority	-	-	-	-	-	-	-	-	-
9064 Coffey County Historical Museum	122,412	86,977	57,186	5,266	5,171	4,315	4,841	295	-
9065 Turner Recreation Commission	357,086	253,720	166,817	14,315	18,075	17,399	13,336	684	-
9068 Shawnee County Fire District 1	81,323	57,783	37,991	1,274	1,787	2,326	2,449	96	-
9069 City of Howard Housing Authority	65,513	46,549	30,605	2,072	2,711	2,578	3,669	297	-
9071 Russell Recreation Commission	97,915	69,572	45,742	1,949	2,763	2,892	2,657	78	-
9072 City of Russell Housing Authority	171,382	121,772	80,063	3,759	4,436	5,473	6,168	328	-
9073 City of McFarland	-	-	-	(3,488)	(4,312)	(5,057)	(1,016)	(69)	-
9075 Oberlin City Library	27,840	19,781	13,006	233	28	(1,211)	533	24	-
9076 Pratt Airport Authority	151,960	107,972	70,990	(975)	(413)	1,682	4,616	217	-
9078 The Legacy At Park View	-	-	-	(355,374)	(369,766)	(142,807)	(7,344)	-	-
9079 RWD 1 Elk Co	85,130	60,487	39,769	1,833	2,390	2,337	2,366	76	-
9080 Ottawa Recreation Commission	426,307	302,904	199,154	8,878	11,349	13,554	15,189	803	-
9081 Oberlin Housing Authority	79,347	56,378	37,068	305	1,062	3,113	4,169	319	-
9082 Fort Scott Housing Authority	378,069	268,630	176,619	9,998	11,299	14,004	12,393	542	-
9084 Goddard Public Library	87,106	61,891	40,693	4,865	6,799	4,866	6,581	612	-
9086 SE Kansas Area Agency on Aging	937,500	666,122	437,964	39,735	47,705	54,458	39,239	2,240	-
9087 Ulysses Housing Authority	107,406	76,315	50,176	7,701	8,841	8,998	7,592	630	-
9089 Lakin Recreation Commission	192,170	136,543	89,774	3,658	193	271	4,282	77	-
9090 City of Agra	50,556	35,921	23,618	2,145	3,543	3,589	3,508	299	-
9091 City of Chase	96,402	68,497	45,035	2,794	3,664	3,589	1,050	(143)	-
9092 Larned Recreation Comm	73,247	52,044	34,218	2,165	2,617	2,497	2,284	95	-
9093 City of Scammon	40,771	28,969	19,047	(2,247)	(2,324)	3,219	(1,129)	(314)	-
9095 Comanche County Hospital	3,270,600	2,323,859	1,527,897	92,648	118,044	120,890	103,137	4,256	-
9096 Rossville Community Library	100,623	71,496	47,007	5,587	4,336	3,459	2,827	91	-
9097 Edwards County Hospital	5,823,856	4,138,024	2,720,679	304,650	340,676	293,176	209,822	10,197	-
9098 Sublette Recreation Commission	119,118	84,637	55,647	1,019	3,207	675	1,446	(88)	-
9100 City of Weir	83,788	59,534	39,142	(4,270)	753	2,997	2,667	114	-
9101 Deerfield Recreation Commission	62,414	44,347	29,157	2,095	2,701	3,316	1,445	(2)	-
9102 Stanton County Cemetery Board	44,505	31,622	20,791	2,102	1,414	1,284	1,277	45	-
9103 SW Kansas Area Agency on Aging	957,581	680,390	447,344	(2,134)	10,578	16,788	31,553	1,663	-
9104 Jayhawk Area Agency on Aging	1,119,837	795,678	523,144	28,088	47,584	51,433	42,732	2,308	-
9105 NW Kansas Area Agency on Aging	1,028,486	730,770	480,468	30,212	41,560	43,236	38,275	2,045	-
9106 Post Rock Extension District 1	202,979	144,223	94,824	5,977	8,678	7,489	5,830	192	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9108 City of Bronson	\$ 108,358	\$ 76,992	\$ 50,621	\$ 2,887	\$ 3,606	\$ 3,716	\$ 3,427	\$ 143	\$ -
9109 City of Gridley	102,551	72,865	47,908	4,247	4,379	4,968	4,733	315	-
9110 City of Inman	568,776	404,132	265,710	23,885	28,764	26,971	24,456	1,535	-
9111 City of New Strawn	149,007	105,874	69,610	277	1,322	1,731	3,354	62	-
9113 City of Uniontown	111,335	79,107	52,011	3,233	4,591	4,403	3,033	77	-
9114 Erie City Public Library	28,230	20,058	13,188	(232)	173	479	693	19	-
9115 Oakley Public Library	112,335	79,817	52,479	4,053	4,789	4,378	3,872	190	-
9116 Oswego Public Library	30,841	21,913	14,408	1,189	1,437	1,377	947	35	-
9117 Stanton County Public Library	128,951	91,624	60,241	3,803	162	2,434	3,857	154	-
9121 Wichita County Extension Council	34,281	24,358	16,015	877	1,370	1,242	1,676	127	-
9122 Jewell County Conservation District	24,668	17,527	11,524	(1,443)	(631)	(576)	(531)	(124)	-
9123 Rooks County Conservation District	67,904	48,248	31,722	3,032	3,719	2,966	(1,861)	(446)	-
9124 Russell County Conservation District	57,095	40,568	26,672	1,699	2,091	1,800	1,697	66	-
9125 Saline County Conservation District	130,000	92,369	60,731	12,731	14,082	9,874	7,598	585	-
9126 Hugoton Recreation Commission	228,672	162,478	106,826	5,930	7,951	7,688	7,072	290	-
9127 Hospital Dist No 6 of Harper County	10,073,923	7,157,824	4,706,145	749,545	855,999	647,681	256,821	2,182	-
9128 Johnson County RWD 7	607,107	431,368	283,617	30,101	33,518	29,337	23,556	1,304	-
9129 Jetmore Housing Authority	47,774	33,945	22,318	1,079	1,485	1,570	1,504	63	-
9130 Stanton County Health Care Facility	6,080,855	4,320,630	2,840,739	193,881	224,930	235,865	131,329	(421)	-
9131 City of Palco	74,004	52,582	34,572	(5,433)	(1,637)	2,338	2,539	121	-
9132 Western Kansas Groundwater Management	142,371	101,159	66,510	(8,695)	(4,945)	(1,610)	(1,234)	(492)	-
9134 Tri-Ko Inc	5,116,223	3,635,230	2,390,100	103,426	137,956	136,249	148,223	5,610	-
9135 Mary Cotton Public Library	72,759	51,698	33,990	1,497	3,341	3,968	3,675	262	-
9136 City of Harveyville	81,055	57,592	37,866	2,940	4,249	3,062	2,800	141	-
9137 SE Kansas Regional Juvenile Detention Center	496,675	352,903	232,027	(21,593)	(15,910)	(9,527)	3,240	(650)	-
9138 City of Greenleaf	77,029	54,731	35,985	3,167	3,610	3,227	2,978	171	-
9139 Kansas Guardianship Program	577,340	410,217	269,711	12,870	17,729	18,920	19,199	913	-
9140 City of Pleasanton	675,474	479,945	315,555	35,458	38,857	36,629	19,214	445	-
9141 City of Winchester	52,044	36,979	24,313	(8,826)	(8,017)	(7,615)	(4,740)	(655)	-
9142 Wakarusa Township	442,020	314,069	206,495	12,101	16,720	18,754	14,509	617	-
9144 N C Kansas Reg Juvenile Deten Facility	1,433,297	1,018,400	669,581	90,987	101,845	109,642	66,199	3,887	-
9145 Developmental Services of NW Kansas Inc	9,768,052	6,940,493	4,563,253	72,453	213,265	232,583	189,202	(1,512)	-
9146 Futures Unlimited Inc	3,781,964	2,687,198	1,766,786	65,303	122,500	124,893	80,595	(71)	-
9147 C O F Training Services Inc	5,342,382	3,795,922	2,495,753	80,188	113,737	109,318	45,871	(8,252)	-
9148 NW Local Environmental Protection Group	39,454	28,033	18,431	(7,156)	(5,399)	(2,582)	(4,013)	(601)	-
9149 Big Lakes Developmental Center Inc	5,981,794	4,250,243	2,794,461	219,334	266,823	214,166	204,138	10,063	-
9150 Multi Community Diversified Service Inc	5,011,525	3,560,839	2,341,189	153,996	211,772	211,541	156,535	5,979	-
9151 High Plains Mental Health Center	7,496,634	5,326,583	3,502,135	186,665	308,196	303,559	262,192	13,005	-
9152 Arrowhead West Inc	8,857,757	6,293,701	4,137,999	275,456	376,561	357,590	311,067	15,431	-
9153 Barton County Extension Council	-	-	-	(4,635)	(4,605)	(2,829)	(231)	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9154 NE Kansas Area Agency on Aging Inc	\$ 427,332	\$ 303,632	\$ 199,633	\$ 17,308	\$ 19,634	\$ 19,601	\$ 19,663	\$ 1,328	\$ -
9155 City of Onaga	358,306	254,587	167,387	11,117	11,310	10,733	10,469	389	-
9156 Central Rush County Ems	41,991	29,836	19,617	(998)	(498)	(1,047)	471	(22)	-
9157 Tri-Valley Developmental Service Inc	4,020,639	2,856,784	1,878,286	33,832	90,528	122,687	123,400	5,034	-
9158 Wyandotte County Fair Association Inc	-	-	-	-	-	-	-	-	-
9159 Sunflower Extension District 6	123,949	88,070	57,904	1,474	4,989	5,612	4,403	214	-
9160 Goodland Housing Authority	175,286	124,546	81,887	4,417	4,954	3,299	5,917	329	-
9161 Medicine Lodge Township	113,165	80,407	52,866	2,734	2,854	2,255	2,070	(25)	-
9162 NW Kansas Groundwater Mgt Dist 4	254,901	181,115	119,080	(5,654)	(5,814)	(6,195)	(4,702)	(1,159)	-
9163 Coldwater-Wilmore Regional Library	37,819	26,872	17,668	418	705	867	1,144	50	-
9164 Twin Valley Developmental Services Inc	3,149,603	2,237,887	1,471,372	80,060	123,187	113,922	68,993	133	-
9166 Scott County Extension Council	10,565	7,507	4,936	(3,069)	(1,774)	(2,282)	(2,185)	(284)	-
9169 Housing Authority City of Iola	338,128	240,250	157,960	614	3,058	7,681	7,670	92	-
9170 Plumb Township Wabaunsee Co	32,378	23,006	15,126	857	910	1,056	1,142	59	-
9171 Training & Evaluation Center Hutchinson	4,540,982	3,226,503	2,121,370	127,845	121,423	131,540	113,976	2,404	-
9172 Nemaha County Training Center Inc	1,440,348	1,023,411	672,875	(9,880)	12,593	27,853	33,258	544	-
9173 Sheltered Living Inc	5,853,404	4,159,019	2,734,482	254,900	295,168	301,115	241,781	14,050	-
9174 Starkey Inc	13,988,083	9,938,952	6,534,688	284,178	420,850	385,882	338,826	6,514	-
9175 Community Living Opportunities Inc	1,255,279	891,913	586,417	(709,296)	(521,371)	(238,095)	(86,725)	(12,267)	-
9176 City of Grainfield	5,636	4,005	2,633	(3,998)	(3,740)	(3,608)	(3,588)	(443)	-
9177 City of Cunningham	101,721	72,276	47,520	2,446	1,782	1,353	3,125	151	-
9178 City of Greeley	34,379	24,427	16,060	(1,645)	(1,354)	(1,252)	(1,139)	(221)	-
9179 Halstead Public Library	-	-	-	(4,964)	(4,892)	(3,010)	(247)	-	-
9181 Colby Recreation Dept	51,776	36,788	24,188	(2,363)	(1,721)	(612)	1,790	116	-
9182 City of Whitewater	147,202	104,591	68,767	867	3,103	2,058	1,926	(129)	-
9183 Walnut Creek Extension Dist 2	146,982	104,435	68,664	3,229	4,930	4,824	3,997	115	-
9184 SC Kansas Area Agency on Aging	395,125	280,748	184,587	976	6,409	6,431	3,255	(606)	-
9185 Rice County Council on Aging	328,051	233,090	153,252	12,208	13,557	11,877	10,809	499	-
9186 Kingman County Council on Aging	178,775	127,025	83,517	(436)	3,329	5,620	3,738	(13)	-
9187 City of Norcatar	31,988	22,728	14,943	2,369	2,666	1,340	815	20	-
9188 Beloit Housing Authority	46,993	33,390	21,953	(5,032)	(6,600)	(6,328)	(794)	(136)	-
9189 Republic County Historical Society	-	-	-	-	-	-	-	-	-
9190 Sherman County Conservation District	49,360	35,072	23,059	386	1,014	1,033	441	(75)	-
9191 Jackson County Conservation District	115,507	82,071	53,960	6,663	7,597	4,574	2,089	(48)	-
9192 Johnson County Extension Council	177,628	126,210	82,981	1,399	4,265	3,584	1,857	(226)	-
9193 Yates Center Public Library	42,748	30,374	19,970	1,565	1,862	1,717	1,475	71	-
9194 Overbrook Public Library	57,607	40,932	26,912	2,500	3,135	2,493	1,997	96	-
9195 Franklin County RWD 6	214,788	152,614	100,341	4,562	6,332	8,143	5,348	77	-
9196 Public Wholesale Water Supply 11	299,820	213,031	140,064	14,497	12,566	11,508	8,945	315	-
9197 Public Wholesale Water Supply 12	203,321	144,465	94,983	1,590	6,681	2,776	4,227	59	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)  
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Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9198 Pawnee Mental Health Services Inc	\$ 10,186,429	\$ 7,237,763	\$ 4,758,703	\$ 301,566	\$ 445,873	\$ 430,373	\$ 391,415	\$ 22,030	\$ -
9199 Topeka Association for Retarded Citizens	4,376,993	3,109,985	2,044,761	105,843	158,497	167,153	146,305	6,703	-
9200 North Central Regional Planning Commission	1,184,545	841,654	553,373	46,187	55,299	51,668	39,829	1,777	-
9201 Coffeyville Regional Medical Center Inc	22,305,929	15,849,030	10,420,461	741,059	552,521	450,245	423,069	(3,495)	-
9202 Kansas Public Telecommunications	1,354,828	962,646	632,923	45,744	71,532	61,957	44,306	1,852	-
9204 Elk County Council on Aging	94,621	67,231	44,203	(3,063)	(2,783)	1,345	3,687	230	-
9205 City of La Harpe	211,641	150,377	98,870	13,850	11,686	12,738	15,158	1,333	-
9206 City of Offerle	48,653	34,569	22,729	1,496	1,553	1,838	1,654	76	-
9207 Wabaunsee County Extension Council	31,768	22,572	14,841	487	(36)	(542)	(781)	(170)	-
9208 Cowley County Council on Aging	248,289	176,417	115,991	6,053	11,716	10,784	8,799	441	-
9209 McPherson County Council on Aging	114,043	81,031	53,276	2,609	3,689	4,185	4,344	246	-
9210 Center Twp Reno County	38,307	27,218	17,896	390	451	345	897	24	-
9211 RWD 5 Anderson Co	106,992	76,021	49,982	4,859	5,455	4,019	2,947	87	-
9212 RWD 3 Cowley Co	71,515	50,813	33,409	(1,993)	(2,873)	(2,699)	(3,309)	(582)	-
9213 RWD 6 Crawford Co	73,882	52,495	34,515	1,918	2,190	1,982	1,528	-	-
9214 RWD 1 Woodson Co	169,308	120,298	79,094	3,198	6,032	7,205	4,070	41	-
9215 Kansas Bostwick Irrigation District 2	641,754	455,986	299,803	8,314	12,574	11,489	15,666	380	-
9216 Greeley County Library	65,025	46,202	30,377	1,016	1,759	1,924	1,779	52	-
9217 Haskell Township Library	272,883	193,892	127,481	29,597	31,600	31,435	30,439	2,981	-
9218 City of Kensington	97,915	69,572	45,742	4,448	4,255	4,017	3,395	158	-
9219 City of Mound Valley	65,025	46,202	30,377	2,166	2,085	2,489	2,391	124	-
9220 Kanwaka Township	147,226	104,609	68,778	4,306	5,666	5,490	4,076	116	-
9221 Lincoln Township Dickinson County	38,893	27,634	18,169	1,851	1,434	1,187	1,128	42	-
9222 Doniphan Co Conservation District	73,150	51,975	34,173	5,172	5,114	4,760	4,286	331	-
9224 Gove County Medical Center	8,688,181	6,173,212	4,058,780	335,869	425,822	415,203	342,773	19,271	-
9225 Bird City Housing Authority	55,997	39,787	26,159	1,579	2,451	3,220	2,004	91	-
9226 Scott Recreation Commission	113,506	80,650	53,026	2,604	4,801	3,633	3,437	139	-
9227 Labette Center for Mental Health Service	2,659,686	1,889,787	1,242,502	62,503	91,740	107,176	104,099	6,008	-
9228 Cheney Recreation Commission	77,444	55,026	36,179	3,107	3,639	3,321	2,993	171	-
9229 Douglass Public Library	41,918	29,784	19,583	1,523	1,833	1,905	1,704	102	-
9230 Reno Township	165,282	117,438	77,213	10,189	7,557	9,300	4,851	112	-
9231 City of Richmond	100,721	71,565	47,053	(4,001)	(1,405)	(1,899)	1,186	(51)	-
9233 Iroquois Center for Human Development	1,427,368	1,014,188	666,811	24,598	54,587	42,347	28,482	(132)	-
9234 Bert Nash Community Mental Health	10,612,297	7,540,355	4,957,652	409,174	520,430	496,367	398,454	21,128	-
9235 City of Elwood	572,948	407,097	267,659	27,251	31,551	30,959	23,191	1,298	-
9236 City of Elk City	95,158	67,613	44,454	3,832	5,075	3,150	2,729	99	-
9237 Park Township	45,017	31,986	21,030	932	1,486	5,309	1,796	46	-
9238 Unified Government of Wyandotte County	88,357,290	62,780,500	41,277,086	2,441,316	3,225,545	3,077,051	2,796,385	119,392	-
9239 Creative Community Living Inc	-	-	-	(15,094)	-	-	-	-	-
9240 Flint Hills Community Health Center Inc	6,269,414	4,454,607	2,928,826	115,108	78,721	72,943	145,146	3,231	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9242 University of Kansas Hospital Authority	\$ 43,680,628	\$ 31,036,394	\$ 20,405,889	\$ (580,973)	\$ 21,417	\$ 739,300	\$ 942,376	\$ 8,487	\$ -
9243 St Francis Housing Authority	33,891	24,080	15,832	1,358	1,681	1,751	1,615	108	-
9244 Horton Housing Authority	116,922	83,077	54,621	(144)	380	(253)	(403)	(332)	-
9245 Lawrence Housing Authority	2,468,468	1,753,920	1,153,172	28,538	58,352	79,216	73,051	2,666	-
9246 Lincoln Housing Authority	127,316	90,462	59,477	5,630	7,719	8,099	7,456	581	-
9247 City of Burden	137,564	97,743	64,265	2,461	3,475	3,837	5,257	321	-
9248 City of Longton	84,690	60,175	39,564	1,804	2,261	2,305	2,416	88	-
9249 City of Westmoreland	211,348	150,169	98,734	9,366	10,674	8,383	7,386	370	-
9250 Consolidated RWD 2	289,158	205,455	135,083	(2,578)	4,390	10,823	9,573	423	-
9251 Towanda Township	67,196	47,745	31,391	950	1,761	1,468	2,364	134	-
9253 City of Herndon	48,872	34,725	22,831	59	(1,179)	749	1,738	95	-
9254 Housing Authority of City of Galena	75,053	53,327	35,062	(671)	396	3,398	1,936	22	-
9255 Atchison Housing Authority	569,434	404,600	266,018	21,592	26,261	25,845	22,253	1,251	-
9256 Jetmore Public Library	36,136	25,675	16,881	1,026	1,363	1,470	1,326	69	-
9257 Hays Housing Authority	68,660	48,785	32,075	1,324	1,548	2,291	2,181	93	-
9258 Housing Authority of City of Belleville	100,160	71,166	46,791	1,684	1,723	3,461	3,257	140	-
9259 Sharon Springs Housing Authority	34,501	24,514	16,117	2,274	3,145	2,921	1,818	125	-
9260 Haysville Community Library	201,442	143,130	94,106	2,024	4,510	(834)	(1,279)	(622)	-
9261 Hamilton County Library	122,192	86,821	57,084	153	2,131	2,392	2,838	52	-
9262 Ellis Public Library	33,866	24,063	15,821	15	327	367	376	(37)	-
9263 Bucklin Public Library	18,763	13,332	8,765	(1,575)	(1,763)	(1,940)	(1,937)	(278)	-
9264 Elkhart Cemetery District	39,698	28,207	18,545	(489)	1,035	1,143	1,135	40	-
9265 Ellis Recreation Commission	68,758	48,854	32,121	2,203	3,032	2,244	1,214	(33)	-
9266 Clay County Conservation District	77,834	55,304	36,361	4,527	3,840	3,367	5,001	433	-
9267 City of Linn Valley	122,876	87,307	57,403	(4,612)	(4,581)	(6,070)	(3,513)	(681)	-
9268 City of Blue Mound	97,305	69,138	45,457	3,535	2,625	3,500	3,171	139	-
9269 Kansas Workers Risk Cooperative for Counties	974,514	692,421	455,255	79,253	84,669	64,707	42,483	2,510	-
9270 Manhattan Housing Authority	531,274	377,486	248,190	(544)	8,253	16,667	16,800	709	-
9271 Norton Housing Authority	137,881	97,969	64,413	4,801	5,622	4,894	4,092	147	-
9272 Topeka Housing Authority	2,924,055	2,077,628	1,366,004	96,088	122,273	107,655	94,389	4,139	-
9275 City of Linwood	83,495	59,326	39,006	465	1,333	535	2,317	105	-
9276 Lindsborg Community Library	36,916	26,230	17,246	1,185	1,114	1,227	1,184	49	-
9277 City of North Newton	669,545	475,732	312,786	32,333	33,499	30,309	19,864	643	-
9278 City of Arcadia	55,728	39,597	26,034	(5,803)	(4,528)	(2,451)	(5,349)	(823)	-
9279 Four County Mental Health Center Inc	12,294,737	8,735,778	5,743,622	134,621	277,104	422,305	421,383	20,516	-
9280 Disability Planning Organization of Kansas Inc	523,075	371,661	244,360	36,870	40,615	32,453	19,450	925	-
9281 OCCK Inc	11,621,775	8,257,619	5,429,241	413,623	558,797	546,779	425,661	21,600	-
9282 Housing Authority of Kansas City Kansas	6,834,774	4,856,312	3,192,940	130,236	194,117	234,487	242,142	12,525	-
9283 Hoisington Recreation Commission	57,339	40,741	26,786	1,847	2,309	2,018	1,751	69	-
9284 Cottonwood Inc	9,761,342	6,935,725	4,560,119	286,665	385,515	358,999	331,220	15,982	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9285 Johnson Co Fire Dist No 2	\$ 37,429	\$ 26,594	\$ 17,485	\$ (424,854)	\$ (433,457)	\$ (272,026)	\$ (25,650)	\$ (521)	\$ -
9286 Oskaloosa Public Library	41,284	29,333	19,286	1,287	1,654	1,430	1,411	71	-
9287 Basehor Community Library	445,095	316,253	207,931	11,225	15,647	15,260	14,678	685	-
9288 City of Gypsum	120,192	85,400	56,149	5,415	4,907	4,827	4,163	203	-
9289 Greenleaf Housing Authority	27,132	19,278	12,675	573	624	153	735	31	-
9292 Spring Hill Recreation Commission	355,915	252,888	166,270	19,422	20,046	15,581	12,371	596	-
9293 RWD 4 Franklin Co	66,171	47,017	30,913	(2,700)	1,373	5,301	2,294	70	-
9294 Mulvane Public Library	235,308	167,194	109,927	19,594	17,216	11,973	6,674	170	-
9295 City of Prescott	92,230	65,532	43,086	3,384	4,145	3,931	4,478	325	-
9296 Anderson County Extension Council	-	-	-	(1,271)	-	-	-	-	-
9297 Thomas Co Economic Development Alliance	84,910	60,331	39,667	2,232	3,110	3,000	2,750	124	-
9298 Housing Authority of City of Holton	91,937	65,324	42,949	1,897	3,282	3,355	2,757	101	-
9299 City of Bentley	151,203	107,435	70,636	4,439	4,665	6,507	5,575	296	-
9301 The Center for Counseling & Consultation	3,219,239	2,287,366	1,503,903	(22,929)	38,677	80,837	96,339	3,921	-
9306 River Valley Extension District 4	345,594	245,555	161,448	11,974	13,876	13,725	10,448	375	-
9307 Public Wholesale Water Supply District 13	211,128	150,013	98,631	163	1,893	3,460	2,184	(269)	-
9308 Linn County Library District 1	51,971	36,927	24,279	3,794	4,128	4,061	3,884	338	-
9309 Pleasanton Housing Authority	109,822	78,032	51,305	6,046	7,576	7,200	5,351	354	-
9310 Public Housing Agency of S Hutchinson	241,457	171,562	112,799	6,095	8,778	7,476	6,870	244	-
9311 Housing Authority of the City of Solomon	38,771	27,548	18,112	1,051	1,046	761	577	(27)	-
9313 USD 350 Recreation Commission	58,144	41,313	27,163	2,067	2,542	2,675	4,236	387	-
9314 Wellington Housing Authority	223,255	158,629	104,296	4,460	7,253	8,446	7,464	340	-
9317 Nippawalla Township	7,515	5,340	3,511	(3,373)	(1,364)	(1,495)	(1,892)	(246)	-
9318 Linn County Library District # 5	71,978	51,143	33,625	1,972	4,796	5,177	3,010	159	-
9320 City of Vermillion	43,529	30,928	20,335	591	1,139	1,252	1,239	45	-
9321 Public Wholesale Water Supply District # 20	201,881	143,443	94,311	5,558	8,251	9,849	7,643	395	-
9322 Thomas County Historical Society	149,715	106,377	69,941	(361)	(1,841)	141	3,377	87	-
9323 Phillips-Rooks Extension Dist # 5	66,708	47,398	31,163	(261)	307	1,282	(1)	(179)	-
9329 Jefferson County Rural Water Dist No 13	198,709	141,189	92,829	4,472	6,355	9,529	6,615	263	-
9330 Rose Hill Recreation Commission	177,799	126,331	83,061	4,754	7,211	5,947	6,280	336	-
9339 Coffey County Conservation District	54,923	39,025	25,658	1,724	2,313	2,188	1,805	82	-
9341 Meadowlark Extension District	296,161	210,431	138,355	11,147	12,418	9,569	10,740	596	-
9342 Park City Public Library	118,703	84,342	55,454	8,006	7,148	5,787	3,299	79	-
9347 Auburn Township	100,867	71,669	47,121	2,053	3,060	2,523	1,080	(133)	-
9350 The Housing Authority of the City of Paola	278,105	197,602	129,920	11,276	12,937	11,784	9,630	459	-
9351 The Housing Authority of the City of Phillipsburg	104,308	74,114	48,728	2,420	3,649	2,443	2,122	6	-
9353 Equus Beds Groundwater Mgmt Dist # 2	247,337	175,741	115,546	1,885	3,751	1,831	4,243	(50)	-
9354 Americus Township Library	23,985	17,042	11,205	799	1,004	966	835	40	-
9360 Southeast Kansasworks Inc	1,331,893	946,350	622,208	100,186	51,797	43,267	28,602	39	-
9362 Kansas Power Pool	1,193,694	848,156	557,648	58,915	60,702	42,609	38,594	1,754	-



**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9363 Osborne Housing Authority	\$ 92,864	\$ 65,983	\$ 43,383	\$ 2,655	\$ 3,872	\$ 4,037	\$ 2,832	\$ 100	\$ -
9365 Newton Housing Authority	295,599	210,032	138,093	216	3,668	5,946	6,901	120	-
9366 Lincoln Carnegie Library	42,699	30,339	19,947	1,668	1,716	1,838	1,411	58	-
9367 City of St George	329,197	233,905	153,788	17,963	21,558	17,773	10,587	395	-
9370 Ashland Library	40,039	28,449	18,705	1,718	1,975	1,800	1,081	23	-
9372 City of Otis	79,835	56,725	37,296	2,580	3,176	3,713	2,301	64	-
9375 City of Chanute Housing Authority	283,278	201,277	132,336	2,109	5,971	7,892	7,186	161	-
9380 Baldwin City Recreation Commission	320,658	227,837	149,799	43,120	45,855	45,924	29,932	2,603	-
9381 Barton County Conservation District	35,599	25,294	16,630	4,787	5,091	5,098	3,182	269	-
9382 Coffey County Housing Authority	99,062	70,386	46,278	2,867	3,883	4,033	3,200	135	-
9383 Parsons Housing Authority	226,988	161,282	106,040	4,223	8,351	11,201	7,495	293	-
9387 Hoxie Housing Authority	35,062	24,913	16,380	(1,577)	(2,552)	(1,940)	792	41	-
9403 Strong City Housing Authority	37,478	26,629	17,508	(1,152)	608	1,581	1,201	48	-
9404 Public Wholesale Water Supply District # 23	265,246	188,466	123,913	697	3,933	4,323	2,130	(413)	-
9406 Stockton Recreation Commission	48,555	34,500	22,683	963	1,278	1,064	1,546	76	-
9407 Unified Greeley County	1,856,603	1,319,172	867,333	40,873	60,163	59,322	56,475	2,269	-
9408 Great Plains Development Authority	367,749	261,296	171,798	(36,995)	(29,508)	(5,977)	4,845	(234)	-
9411 Horsethief Reservoir	162,549	115,496	75,937	7,873	11,525	10,752	9,380	724	-
9412 City of Fontana	16,470	11,702	7,694	(1,185)	(471)	367	546	23	-
9414 Valley Township	-	-	-	(1,303)	(231)	(91)	-	-	-
9418 Garden City Housing Authority	223,011	158,456	104,182	5,907	6,762	6,017	6,658	269	-
9424 Rural Water District # 5	589,466	418,833	275,376	33,703	42,886	43,637	25,871	1,449	-
9425 Oaklawn Improvement District	164,940	117,195	77,054	4,404	5,858	7,701	6,604	374	-
9427 Twin Creeks Extension District # 9	116,922	83,077	54,621	5,091	5,859	6,630	5,835	403	-
9432 Graves Memorial Public Library	21,008	14,927	9,814	454	693	903	709	33	-
9434 Pottawatomie Co RWD # 4	109,773	77,997	51,282	2,704	1,984	3,481	4,587	298	-
9436 Neodesha Housing Authority	171,601	121,928	80,165	12,986	9,678	6,253	4,921	167	-
9438 Palmyra Township	-	-	-	(4,757)	-	-	-	-	-
9443 Minneha Township	121,485	86,319	56,753	3,949	4,239	3,859	3,583	133	-
9447 Golden Prairie Extension District 12	233,015	165,564	108,855	11,161	13,152	10,386	9,885	631	-
9448 Frontier Extension District # 11	255,487	181,531	119,353	10,463	8,669	8,609	9,467	529	-
9449 Southwind Extension District # 10	224,670	159,635	104,957	15,225	16,715	16,387	12,850	956	-
9451 Montgomery Co RWD # 12	37,038	26,317	17,303	1,240	1,446	1,347	1,186	50	-
9455 Coffey County Fire District # 1	133,660	94,970	62,441	4,857	5,873	5,079	4,301	187	-
9460 Liberal Housing Authority	225,500	160,224	105,345	1,708	4,056	1,092	4,277	22	-
9463 City of Benton	365,235	259,511	170,624	48,972	52,088	36,262	9,000	(104)	-
9468 Salt Creek Township	46,847	33,286	21,885	1,017	1,533	1,641	1,548	72	-
9480 Clay Center Housing Authority	282,448	200,688	131,949	12,676	15,157	15,116	12,761	819	-
9482 RWD # 1 Washington	224,719	159,670	104,980	7,061	7,955	8,269	7,840	394	-
9484 Lakin Comanche Cemetery District	102,209	72,623	47,748	3,084	3,695	3,516	3,183	133	-

**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, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
9486 Chisholm Creek Utility Authority	\$ 324,317	\$ 230,437	\$ 151,509	\$ 10,034	\$ 13,361	\$ 12,457	\$ 10,687	\$ 486	\$ -
9490 City of Atlanta	33,988	24,150	15,878	251	168	515	1,649	127	-
9491 Chapman Housing Authority	35,843	25,467	16,744	(5)	1,067	1,141	746	(1)	-
9493 Downs Housing Authority	59,095	41,989	27,607	891	1,480	1,858	2,096	110	-
9494 Garfield Township	44,139	31,362	20,620	1,173	1,380	1,514	1,535	78	-
9495 Seneca Housing Authority	105,796	75,171	49,424	(5,016)	(2,640)	(1,352)	2,005	26	-
9497 Beck-Bookman Library	87,594	62,238	40,921	2,961	3,841	3,947	2,625	84	-
9499 Midway Extension District # 15	80,030	56,864	37,387	2,132	2,483	1,991	(142)	(232)	-
9510 Douglas County Conservation District	141,224	100,344	65,974	10,361	6,800	6,031	5,996	379	-
9515 Northeast Kansas Environmental Services	84,178	59,811	39,325	6,924	4,685	3,656	2,929	146	-
9516 Grant Township	133,026	94,519	62,144	8,554	5,069	4,429	4,175	179	-
9518 Hesston Recreation Commission	109,822	78,032	51,305	9,587	3,933	1,665	2,691	79	-
9519 Williamsport Township	108,968	77,425	50,906	7,068	4,758	4,278	4,268	249	-
9520 Clay Center Public Utilities Commission	1,827,616	1,298,576	853,791	90,015	58,069	61,158	53,278	1,887	-
9521 Hill City Housing Authority	46,310	32,905	21,634	3,133	2,050	1,908	1,482	61	-
9522 Wellsville Fire District	25,424	18,065	11,877	1,412	813	819	849	41	-
9523 Frontenac Housing Authority	25,571	18,169	11,946	3,430	3,648	2,614	885	25	-
9529 Butler County Fire District # 3	381,241	270,883	178,101	44,858	31,449	23,322	18,528	1,242	-
9534 Cowley Rural Water District # 5	255,169	181,306	119,205	34,080	31,550	15,854	9,028	425	-
9541 Lincoln Library	83,861	59,586	39,177	11,252	11,967	8,503	2,934	88	-
9544 Cottonwood Extension District	84,105	59,759	39,291	11,285	12,002	8,498	3,151	117	-
9547 Flint Hills Metropolitan Planning Organization	249,460	177,249	116,538	33,503	35,632	28,018	14,712	1,017	-
9556 Clearwater Recreation Commission	69,441	49,340	32,440	9,336	9,927	9,942	6,200	528	-
9559 Minneapolis Housing Authority	194,122	137,930	90,686	26,103	27,759	27,801	18,079	1,573	-
9561 Valley Center Recreation Commission	141,517	100,552	66,111	19,082	20,288	20,318	19,784	2,023	-
9568 Coldwater Housing Authority	16,226	11,529	7,580	2,188	2,326	2,329	2,268	234	-
9569 Wild West Extension District # 18	49,433	35,124	23,093	6,665	7,087	7,098	6,911	706	-
9572 Franklin County Rural Water District # 1	68,660	48,785	32,075	9,258	9,844	9,858	9,599	982	-
9573 City of Copeland	23,838	16,938	11,136	3,215	3,418	3,423	3,332	341	-
9574 Walnut Township	25,595	18,186	11,957	3,451	3,670	3,675	3,578	365	-
<b>Total Local Group</b>	<b>\$ 2,439,945,028</b>	<b>\$ 1,733,653,982</b>	<b>\$ 1,139,847,330</b>	<b>\$ 63,993,105</b>	<b>\$ 84,807,911</b>	<b>\$ 85,326,394</b>	<b>\$ 76,105,789</b>	<b>\$ 3,123,042</b>	<b>\$ -</b>

**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, 2020**

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
<b>Kansas Police and Firemen Group:</b>									
S246 Fort Hays State University	\$ 1,592,864	\$ 1,163,785	\$ 805,443	\$ 70,822	\$ 68,218	\$ 66,417	\$ 65,265	\$ 4,512	\$ -
S367 Kansas State University	3,748,672	2,738,871	1,895,543	179,491	176,625	171,400	157,054	10,901	-
S379 Emporia State University	1,309,147	956,495	661,980	70,754	63,223	54,596	44,214	2,459	-
S385 Pittsburg State University	1,447,478	1,057,563	731,928	(7,751)	(13,219)	(17,357)	40,898	2,677	-
S682 Staff Benefits University of Kansas	4,855,639	3,547,649	2,455,289	114,796	120,424	83,073	114,620	4,236	-
S683 University of Kansas Medical Center	10,299,927	7,525,379	5,208,233	802,115	694,115	541,207	395,473	24,373	-
S715 Wichita State University	4,127,174	3,015,414	2,086,936	204,484	184,539	179,101	136,236	7,184	-
Other state agencies	138,132,643	100,923,085	69,847,781	6,201,636	5,342,431	4,672,462	4,387,703	235,661	-
3 Anderson County	618,388	451,809	312,692	88,712	89,562	86,073	81,450	8,440	-
4 Atchison County	4,583,518	3,348,830	2,317,689	428,961	368,448	159,778	105,943	3,093	-
12 Cherokee County	2,930,670	2,141,219	1,481,915	391,672	395,696	290,874	100,753	3,875	-
18 Cowley County	3,775,305	2,758,330	1,909,011	112,132	135,501	127,751	101,668	4,055	-
20 Dickinson County	3,289,358	2,403,285	1,663,288	125,887	127,761	103,793	84,286	3,113	-
22 Douglas County	20,329,336	14,853,110	10,279,677	657,512	759,383	645,271	408,902	4,218	-
25 Ellis County	8,324,054	6,081,757	4,209,119	283,930	291,304	237,031	204,591	6,995	-
28 Ford County	8,862,711	6,475,313	4,481,495	309,293	383,243	335,608	264,259	12,476	-
29 Franklin County	9,114,646	6,659,383	4,608,888	326,754	304,201	258,010	198,142	4,316	-
33 Gray County	1,698,570	1,241,017	858,894	64,327	70,324	58,136	42,130	1,357	-
37 Harvey County	4,138,786	3,023,898	2,092,808	197,106	211,140	170,302	132,060	6,927	-
39 Jefferson County	5,470,533	3,996,905	2,766,215	764,217	771,728	740,859	456,060	39,665	-
41 Johnson County	152,070,692	111,106,564	76,895,657	5,220,361	5,548,986	4,473,223	3,868,891	144,927	-
42 Kearny County	2,947,514	2,153,526	1,490,432	69,544	89,066	83,638	80,862	3,579	-
45 Labette County	2,317,481	1,693,208	1,171,851	77,594	81,718	79,458	72,080	3,747	-
47 Leavenworth County	19,048,172	13,917,060	9,631,848	959,698	954,360	767,921	557,280	25,180	-
56 Miami County	11,178,976	8,167,633	5,652,731	555,142	512,610	407,626	327,257	15,194	-
61 Neosho County	1,996,953	1,459,023	1,009,774	51,602	43,121	37,331	45,547	1,418	-
66 Ottawa County	902,931	659,704	456,574	114,581	98,833	34,649	23,441	992	-
71 Reno County	7,269,357	5,311,170	3,675,804	238,950	229,606	182,245	207,996	10,263	-
72 Republic County	955,674	698,239	483,244	133,322	134,635	129,242	77,345	6,624	-
74 Riley County	7,001,692	5,115,607	3,540,457	941,109	950,722	699,585	310,253	18,467	-
77 Russell County	1,329,856	971,626	672,452	26,099	51,306	45,537	29,925	666	-
80 Sedgwick County	104,490,768	76,343,508	52,836,521	3,110,699	3,413,568	3,113,771	2,436,445	67,255	-
81 Seward County	5,110,647	3,733,963	2,584,236	208,222	220,749	200,708	182,208	11,065	-
82 Shawnee County	24,563,246	17,946,508	12,420,585	1,420,083	1,406,914	1,677,639	856,912	39,441	-
88 Sumner County	3,294,742	2,407,219	1,666,010	98,692	105,739	78,290	71,222	1,696	-
97 City of Abilene	3,525,361	2,575,715	1,782,624	107,635	118,618	109,895	89,889	3,241	-
104 City of Arkansas City	7,910,952	5,779,935	4,000,231	270,099	262,235	208,482	165,054	2,910	-
107 City of Atchison	6,114,204	4,467,187	3,091,692	185,540	190,482	198,005	152,159	5,076	-
120 City of Chanute	5,928,716	4,331,665	2,997,899	226,313	251,487	230,489	168,294	7,146	-
126 City of Coffeyville	8,483,601	6,198,326	4,289,795	263,617	301,762	290,110	257,015	12,902	-

(continued)

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

**Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020**

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter
130 City of Dodge City	\$ 11,274,488	\$ 8,237,416	\$ 5,701,027	\$ 311,239	\$ 380,628	\$ 309,985	\$ 253,800	\$ 6,596	\$ -
135 City of El Dorado	6,650,244	4,858,831	3,362,745	230,062	231,940	211,160	172,674	6,442	-
141 City of Erie	388,157	283,597	196,274	16,396	15,647	19,619	17,634	1,259	-
142 City of Eudora	2,396,773	1,751,141	1,211,946	142,270	133,128	97,246	65,899	2,627	-
144 City of Fort Scott	4,736,347	3,460,491	2,394,968	188,271	182,555	157,616	125,535	4,834	-
147 City of Garden City	16,563,736	12,101,870	8,375,574	582,595	542,812	448,394	350,107	6,431	-
148 City of Garnett	547,062	399,697	276,626	78,482	79,232	76,145	72,056	7,464	-
151 City of Girard	1,100,014	803,697	556,230	7,267	18,255	11,707	15,735	(300)	-
160 City of Hays	9,981,712	7,292,883	5,047,326	386,489	454,875	401,505	294,858	13,457	-
170 City of Hutchinson	30,511,102	22,292,156	15,428,162	853,402	867,342	838,614	832,942	36,411	-
177 City of Junction City	19,624,956	14,338,472	9,923,502	680,420	767,260	615,254	535,044	23,010	-
186 City of Lawrence	76,794,959	56,108,274	38,831,932	2,233,822	2,279,406	2,025,949	1,919,636	69,698	-
187 City of Leavenworth	18,795,798	13,732,669	9,504,233	544,685	705,558	595,313	475,840	17,044	-
188 City of Liberal	8,938,864	6,530,952	4,520,002	257,868	295,101	227,667	164,154	607	-
193 City of Marion	611,940	447,098	309,432	16,531	17,534	21,414	25,328	1,809	-
200 City of Minneola	248,847	181,814	125,831	33,515	33,856	25,844	11,027	642	-
208 City of Newton	17,208,267	12,572,781	8,701,486	562,374	645,550	554,708	452,717	17,641	-
211 City of Olathe	82,262,674	60,103,119	41,596,722	3,646,680	3,875,283	3,067,473	2,299,767	97,829	-
214 City of Oswego	565,239	412,978	285,817	10,266	12,120	10,111	7,663	(281)	-
215 City of Ottawa	8,919,640	6,516,907	4,510,281	223,586	235,360	197,506	129,062	(3,780)	-
217 City of Paola	2,794,466	2,041,705	1,413,042	93,585	109,822	106,044	84,287	4,035	-
218 City of Parsons	6,044,853	4,416,517	3,056,624	179,427	221,702	189,895	165,289	7,132	-
221 City of Pittsburg	12,432,984	9,083,842	6,286,829	367,503	369,725	350,637	311,607	11,078	-
235 City of Topeka	119,503,767	87,312,373	60,427,953	3,383,856	4,015,986	3,781,950	3,115,661	118,210	-
246 City of Wellington	5,909,391	4,317,545	2,988,127	199,699	200,695	181,515	141,526	4,239	-
248 City of Winfield	9,064,418	6,622,685	4,583,489	248,206	289,059	294,537	231,071	8,025	-
297 Clark County	707,654	517,030	357,831	14,397	22,377	18,762	14,116	174	-
301 Pottawatomie County	10,271,961	7,504,945	5,194,092	919,940	938,873	727,859	281,905	7,381	-
304 City of Augusta	3,653,818	2,669,569	1,847,580	175,293	75,827	78,803	95,695	4,106	-
307 City of Bonner Springs	4,674,135	3,415,037	2,363,510	116,161	119,504	148,599	144,882	7,425	-
314 City of Herington	1,342,717	981,022	678,955	64,897	73,206	70,995	55,284	3,644	-
318 City of Manhattan	16,026,531	11,709,375	8,103,933	604,683	631,548	538,107	480,281	23,831	-
319 City of McPherson	9,243,138	6,753,262	4,673,860	403,454	414,026	325,561	297,161	16,348	-
322 City of Salina	34,403,134	25,135,770	17,396,196	1,058,828	1,155,904	1,086,067	877,263	31,138	-
366 City of Concordia	2,805,622	2,049,856	1,418,683	101,593	110,365	99,136	87,119	4,542	-
385 City of Baldwin City	1,691,836	1,236,096	855,489	50,241	43,003	29,924	46,572	2,314	-
393 City of Emporia	16,183,799	11,824,279	8,183,456	571,112	643,512	535,160	404,352	13,593	-
395 City of Gardner	7,397,308	5,404,654	3,740,503	407,234	355,417	290,655	217,203	9,884	-
404 City of Rossville	260,155	190,076	131,549	6,239	6,716	5,732	9,112	599	-
406 City of Spring Hill	2,569,518	1,877,352	1,299,295	142,111	142,290	122,325	121,531	9,318	-
442 City of Belleville	663,198	484,549	335,351	89,387	90,297	67,069	32,003	2,086	-

(continued)

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2020

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)	2021	2022	2023	2024	2025	Thereafter	
459 City of Shawnee	\$ 39,442,927	\$ 28,817,967	\$ 19,944,604	\$ 1,677,202	\$ 1,624,405	\$ 1,277,006	\$ 904,036	\$ 22,616	\$ -	
480 City of Lenexa	41,602,009	30,395,445	21,036,360	1,701,584	1,666,359	1,508,350	1,097,894	40,114	-	
483 Soldier Twp Shawnee County	1,294,194	945,569	654,418	181,108	182,885	175,582	111,916	9,918	-	
641 City of Moundridge	1,481,960	1,082,756	749,364	200,463	202,498	158,544	73,219	4,740	-	
676 City of Mission	5,984,109	4,372,136	3,025,909	232,659	235,896	218,266	160,939	6,159	-	
769 City of Roeland Park	2,530,395	1,848,768	1,279,513	60,354	73,976	69,026	58,415	1,666	-	
940 City of Louisburg	771,385	563,593	390,057	110,662	111,721	107,368	101,602	10,528	-	
1069 City of Merriam	6,330,054	4,624,892	3,200,838	51,575	175,445	134,761	114,981	517	-	
4087 City of Overbrook	247,952	181,160	125,379	13,351	11,961	16,934	8,250	347	-	
4126 City of Derby	12,547,314	9,167,374	6,344,641	520,361	543,815	497,719	422,240	23,836	-	
4182 City of Leawood	27,007,682	19,732,472	13,656,632	882,079	970,395	869,754	664,757	21,470	-	
4254 City of Fairway	1,691,667	1,235,973	855,404	25,486	35,097	4,635	24,603	(195)	-	
4279 City of Victoria	466,824	341,073	236,053	19,137	19,196	16,253	13,007	552	-	
4476 Johnson Co Consolidated Fire Dist No 2	18,797,435	13,733,865	9,505,060	565,808	618,965	502,794	423,451	11,173	-	
4583 City of Overland Park	36,750,336	26,850,694	18,583,076	3,176,494	2,772,180	2,119,885	1,563,687	105,657	-	
4612 City of Westwood	1,383,629	1,010,913	699,642	59,368	65,535	66,251	36,392	1,094	-	
4808 Johnson Co Park & Recreation Dist	4,467,297	3,263,916	2,258,921	217,751	211,813	164,253	122,728	5,057	-	
4809 City of Edwardsville	6,552,741	4,787,593	3,313,441	306,846	305,590	229,927	169,267	6,074	-	
4810 City of Goddard	2,132,432	1,558,007	1,078,280	129,873	120,590	92,828	51,171	1,239	-	
5242 City of Lansing	3,428,887	2,505,229	1,733,842	166,819	180,314	161,581	108,216	5,225	-	
5553 Riley County Law Enforcement Agency	23,094,316	16,873,272	11,677,810	728,185	791,939	666,688	569,869	19,562	-	
5621 Shawnee Heights Fire District	2,084,381	1,522,899	1,053,982	66,937	70,257	54,164	37,142	(59)	-	
5686 City of Park City	2,299,219	1,679,865	1,162,617	72,930	68,475	64,320	59,040	2,232	-	
9085 Johnson Co Fire Dist 1	8,297,303	6,062,212	4,195,592	578,374	577,641	463,244	317,014	19,246	-	
9238 Unified Government of Wyandotte County	208,427,910	152,282,527	105,393,095	6,067,226	7,061,896	6,515,117	5,182,224	173,669	-	
9247 City of Burden	-	-	-	(11,000)	(11,178)	(10,626)	(7,817)	(901)	-	
9267 City of Linn Valley	371,110	271,142	187,655	51,763	52,274	50,179	29,909	2,554	-	
9285 Johnson Co Fire Dist No 2	10,243,758	7,484,340	5,179,831	1,363,823	1,377,887	949,129	344,697	13,691	-	
9290 City of Basehor	2,418,765	1,767,209	1,223,066	96,846	110,128	85,711	68,826	3,121	-	
9316 City of Andover	7,901,754	5,773,214	3,995,579	390,836	377,965	281,170	209,357	8,054	-	
9340 McPherson County Rural Fire Dist # 9	73,722	53,863	37,278	2,368	2,811	2,622	2,128	94	-	
9364 Leavenworth Co Fire District # 1	1,867,382	1,364,355	944,255	101,070	88,203	62,138	46,516	1,575	-	
9417 Northwest Consolidated Fire District	4,490,571	3,280,921	2,270,690	282,271	284,336	227,730	147,273	7,497	-	
9455 Coffey County Fire District # 1	-	-	-	-	-	-	-	-	-	
5543 City of Lake Quivira	326,367	238,452	165,030	36,351	24,691	15,816	10,789	562	-	
240 City of Wakefield	121,014	88,416	61,192	14,763	8,304	11,040	3,957	102	-	
<b>Total Kansas Police and Fire Group</b>	<b>\$ 1,687,784,977</b>	<b>\$ 1,233,136,947</b>	<b>\$ 853,440,810</b>	<b>\$ 66,011,541</b>	<b>\$ 68,328,725</b>	<b>\$ 58,804,950</b>	<b>\$ 46,188,875</b>	<b>\$ 1,899,650</b>	<b>\$ -</b>	
<b>Judges Group:</b>										
<b>Employer - State of Kansas</b>										
<b>Total Judges Group</b>	<b>\$ 53,160,721</b>	<b>\$ 34,841,655</b>	<b>\$ 18,972,356</b>	<b>\$ 2,057,629</b>	<b>\$ 2,605,669</b>	<b>\$ 2,404,743</b>	<b>\$ 2,219,571</b>	<b>\$ 24,617</b>	<b>\$ -</b>	
<b>Total Pension Plan</b>	<b>\$ 14,088,186,099</b>	<b>\$ 10,473,565,068</b>	<b>\$ 7,430,982,998</b>	<b>\$ 342,562,435</b>	<b>\$ 452,758,382</b>	<b>\$ 445,131,314</b>	<b>\$ 373,951,537</b>	<b>\$ 14,985,124</b>	<b>\$ -</b>	

See accompanying notes to schedules