

**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, 2021

(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, 2021, 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, 2021 (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, 2021, 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, 2021, and our report thereon, dated October 29, 2021, 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, 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 18, 2022, 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 18, 2022

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2021

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
State/School Group:				
Special Funding Situation - Subtotal	\$ -	\$ 72,863,628	\$ 72,863,628	10.329574%
Employer - State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 481,673	\$ -	\$ 481,673	0.068285 %
S176 Kansas Development Finance Authority	113,058	-	113,058	0.016028
S246 Fort Hays State University	836,980	-	836,980	0.118655
S276 Dept of Transportation	14,227,592	-	14,227,592	2.016987
S367 Kansas State University	5,796,492	-	5,796,492	0.821745
S379 Emporia State University	843,432	-	843,432	0.119570
S385 Pittsburg State University	1,198,210	-	1,198,210	0.169865
S450 Kansas Lottery	666,673	-	666,673	0.094511
S561 Kansas Board of Regents	63,982	-	63,982	0.009070
S682 Staff Benefits University of Kansas	3,875,789	-	3,875,789	0.549455
S683 University of Kansas Medical Center	1,769,999	-	1,769,999	0.250925
S715 Wichita State University	1,553,253	-	1,553,253	0.220198
Other state agencies (less KPERS)	113,040,222	-	113,040,222	16.025248
State Subtotal	\$ 144,467,355	\$ -	\$ 144,467,355	20.480542 %
Employer - Others				
4930 North Central Kansas Technical College	\$ 8,437	\$ -	\$ 8,437	0.001196 %
4931 North West Kansas Technical College	3,701	-	3,701	0.000525
5045 Allen County Community College	3,217	-	3,217	0.000456
5047 Garden City Community College	5,650	-	5,650	0.000801
5048 Hutchinson Community College	66,995	-	66,995	0.009498
5049 Kansas City Kansas Community College	103,870	-	103,870	0.014725
5050 Neosho County Community College	19,969	-	19,969	0.002831
5107 Cowley County Community College	22,863	-	22,863	0.003241
5108 Barton County Community College	23,022	-	23,022	0.003264
5109 Butler County Community College	47,740	-	47,740	0.006768
5110 Colby Community College	24,151	-	24,151	0.003424
5111 Independence Community College	74,199	-	74,199	0.010519
5112 Labette Community College	217	-	217	0.000031
5113 Pratt Community College	18,873	-	18,873	0.002676
5177 Cloud County Community College	31,823	-	31,823	0.004511
5178 Dodge City Community College	24,651	-	24,651	0.003495
5179 Fort Scott Community College	17,491	-	17,491	0.002480
5180 Highland Community College	3,285	-	3,285	0.000466
5404 Seward County Community College	12,183	-	12,183	0.001727
5406 Johnson County Community College	34,467	-	34,467	0.004886
5596 NW Kansas Education Service Center	67,185	-	67,185	0.009525
5600 SC Kansas Special Education Coop	60,718	-	60,718	0.008608
5604 ANW Special Education Coop	47,805	-	47,805	0.006777
5608 Tri County Special Education Coop	1,368	-	1,368	0.000194
5609 Keystone Learning Services	40,798	-	40,798	0.005784
5612 SE Kansas Education Service Center	81,891	-	81,891	0.011609
5624 Reno County Education Coop	13,279	-	13,279	0.001883
5626 High Plains Educational Coop	13,464	-	13,464	0.001909
5634 SW Kansas Coop District 613	117,283	-	117,283	0.016627
5638 East Central Kansas Coop in Education	22,344	-	22,344	0.003168
5655 Brown Co Kansas Special Educ Coop	2,248	-	2,248	0.000319

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As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5657 Doniphan County Education Coop	\$ 1,789	\$ -	\$ 1,789	0.000254 %
5671 Marion County Special Education Coop	24,522	-	24,522	0.003476
5682 Sedgwick Co Area Educ Serv Coop 618	157,257	-	157,257	0.022294
5688 Sumner County Education Services	7,476	-	7,476	0.001060
9034 Three Lakes Educational Cooperative	92,874	-	92,874	0.013166
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	6,244	-	6,244	0.000885
9047 SW Plains Regional Service Center	16,296	-	16,296	0.002310
9055 South Central Kansas Education Service	78,581	-	78,581	0.011140
9056 Smoky Hill Education Service Center	27,704	-	27,704	0.003927
9273 Nc Kansas Sp Ed Coop Interlocal 636	2,866	-	2,866	0.000406
9274 Southeast Kansas Interlocal 637	36,147	-	36,147	0.005124
9303 Wsu Campus of Applied Sciences and Technology	11,160	-	11,160	0.001582
9305 Flint Hills Technical College	23,162	-	23,162	0.003284
9507 Butler Co Special Education Interlocal # 638	85,542	-	85,542	0.012127
4828 USD 202 Turner	4,192,926	-	4,192,926	0.594414
4829 USD 203 Piper	1,982,353	-	1,982,353	0.281030
4871 USD 205 Bluestem	510,604	-	510,604	0.072386
4882 USD 204 Bonner Springs	2,883,682	-	2,883,682	0.408808
4912 USD 206 Remington-Whitewater	521,436	-	521,436	0.073922
4977 USD 209 Moscow	218,376	-	218,376	0.030958
4978 USD 233 Olathe	33,315,370	-	33,315,370	4.722982
4979 USD 242 Weskan	110,096	-	110,096	0.015608
4980 USD 250 Pittsburg	2,583,635	-	2,583,635	0.366271
4981 USD 253 Emporia	5,390,604	-	5,390,604	0.764204
4982 USD 259 Wichita	51,045,464	-	51,045,464	7.236504
4983 USD 260 Derby	6,679,425	-	6,679,425	0.946914
4984 USD 262 Valley Center	2,408,288	-	2,408,288	0.341413
4985 USD 265 Goddard	4,876,374	-	4,876,374	0.691303
4986 USD 266 Maize	5,592,545	-	5,592,545	0.792832
4987 USD 268 Cheney	696,995	-	696,995	0.098810
4988 USD 290 Ottawa	2,555,920	-	2,555,920	0.362342
4990 USD 314 Brewster	160,178	-	160,178	0.022708
4991 USD 348 Baldwin City	1,101,088	-	1,101,088	0.156097
4992 USD 349 Stafford	288,095	-	288,095	0.040842
4993 USD 352 Goodland	836,222	-	836,222	0.118548
4994 USD 359 Argonia Public Schools	197,504	-	197,504	0.027999
4995 USD 363 Holcomb	862,081	-	862,081	0.122214
4996 USD 371 Montezuma	261,574	-	261,574	0.037082
4997 USD 373 Newton	3,793,574	-	3,793,574	0.537799
4998 USD 376 Sterling	463,150	-	463,150	0.065659
4999 USD 383 Manhattan	7,084,430	-	7,084,430	1.004330
5000 USD 385 Andover	4,345,118	-	4,345,118	0.615989
5001 USD 386 Madison-Virgil	270,026	-	270,026	0.038280
5002 USD 390 Hamilton	108,349	-	108,349	0.015360
5004 USD 394 Rose Hill	1,308,556	-	1,308,556	0.185509
5005 USD 396 Douglass Public Schools	641,408	-	641,408	0.090930
5006 USD 398 Peabody-Burns	274,114	-	274,114	0.038860
5007 USD 399 Paradise	154,343	-	154,343	0.021881
5008 USD 404 Riverton	703,381	-	703,381	0.099715
5010 USD 409 Atchison Public Schools	1,692,803	-	1,692,803	0.239982
5011 USD 420 Osage City	587,086	-	587,086	0.083229
5012 USD 421 Lyndon	386,506	-	386,506	0.054793

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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5013 USD 443 Dodge City	\$ 7,482,992	\$ -	\$ 7,482,992	1.060833 %
5014 USD 446 Independence	1,530,355	-	1,530,355	0.216952
5015 USD 448 Inman	428,165	-	428,165	0.060699
5016 USD 449 Easton	586,407	-	586,407	0.083132
5017 USD 453 Leavenworth	3,789,590	-	3,789,590	0.537234
5018 USD 456 Marais Des Cygnes Valley	255,474	-	255,474	0.036217
5019 USD 470 Arkansas City	2,678,494	-	2,678,494	0.379719
5020 USD 475 Geary Co	7,635,691	-	7,635,691	1.082480
5021 USD 477 Ingalls	275,004	-	275,004	0.038986
5022 USD 480 Liberal	4,757,528	-	4,757,528	0.674455
5024 USD 215 Lakin	694,693	-	694,693	0.098484
5025 USD 234 Fort Scott	1,942,652	-	1,942,652	0.275402
5026 USD 251 North Lyon	407,049	-	407,049	0.057706
5027 USD 261 Haysville	6,070,902	-	6,070,902	0.860647
5028 USD 267 Renwick	1,450,227	-	1,450,227	0.205593
5029 USD 288 Central Heights	504,729	-	504,729	0.071553
5031 USD 305 Salina	9,468,666	-	9,468,666	1.342334
5032 USD 361 Chaparral Schools	840,263	-	840,263	0.119121
5033 USD 378 Riley Co	578,725	-	578,725	0.082043
5034 USD 403 Otis-Bison	266,378	-	266,378	0.037763
5035 USD 413 Chanute	1,536,527	-	1,536,527	0.217827
5036 USD 415 Hiawatha	840,788	-	840,788	0.119195
5037 USD 418 McPherson	2,976,881	-	2,976,881	0.422020
5038 USD 422 Kiowa County	383,685	-	383,685	0.054393
5039 USD 439 Sedgwick Public Schools	465,291	-	465,291	0.065962
5040 USD 445 Coffeyville	1,556,567	-	1,556,567	0.220668
5041 USD 457 Garden City	7,501,749	-	7,501,749	1.063492
5042 USD 458 Basehor-Linwood	2,462,467	-	2,462,467	0.349094
5043 USD 465 Winfield	3,255,808	-	3,255,808	0.461562
5056 USD 223 Barnes	349,966	-	349,966	0.049613
5057 USD 258 Humboldt	649,989	-	649,989	0.092146
5058 USD 273 Beloit	1,332,116	-	1,332,116	0.188849
5059 USD 284 Chase County	401,032	-	401,032	0.056853
5060 USD 285 Cedar Vale	175,191	-	175,191	0.024836
5061 USD 286 Chautauqua County	369,534	-	369,534	0.052387
5062 USD 287 West Franklin	631,755	-	631,755	0.089561
5063 USD 327 Ellsworth	557,665	-	557,665	0.079058
5064 USD 338 Valley Falls	351,864	-	351,864	0.049882
5065 USD 342 McLouth	422,238	-	422,238	0.059859
5066 USD 380 Vermillion	495,273	-	495,273	0.070213
5067 USD 389 Eureka	766,042	-	766,042	0.108599
5068 USD 417 Council Grove	733,490	-	733,490	0.103984
5069 USD 440 Halstead	674,977	-	674,977	0.095689
5070 USD 464 Tonganoxie	1,652,586	-	1,652,586	0.234280
5072 USD 482 Dighton	230,609	-	230,609	0.032692
5073 USD 487 Herington	422,830	-	422,830	0.059943
5076 USD 217 Rolla	169,661	-	169,661	0.024052
5077 USD 218 Elkhart	465,615	-	465,615	0.066008
5078 USD 226 Meade	397,532	-	397,532	0.056356
5079 USD 235 Uniontown	466,175	-	466,175	0.066088
5080 USD 252 Southern Lyon County	557,778	-	557,778	0.079074
5081 USD 254 Barber County North	478,503	-	478,503	0.067835

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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5082 USD 269 Palco	\$ 115,838	\$ -	\$ 115,838	0.016422 %
5083 USD 270 Plainville	351,244	-	351,244	0.049794
5087 USD 281 Graham County	358,500	-	358,500	0.050823
5088 USD 289 Wellsville	682,053	-	682,053	0.096692
5089 USD 298 Lincoln	323,435	-	323,435	0.045852
5090 USD 303 Ness City	269,666	-	269,666	0.038229
5092 USD 321 Kaw Valley	1,334,491	-	1,334,491	0.189185
5093 USD 322 Onaga-Havensville-Wheaton	302,917	-	302,917	0.042943
5095 USD 329 Mill Creek Valley	482,251	-	482,251	0.068367
5096 USD 346 Jayhawk	582,866	-	582,866	0.082630
5098 USD 360 Caldwell	289,806	-	289,806	0.041085
5099 USD 365 Garnett	960,766	-	960,766	0.136204
5100 USD 367 Osawatomie	1,105,023	-	1,105,023	0.156655
5101 USD 372 Silver Lake	716,374	-	716,374	0.101557
5102 USD 379 Clay Center	1,546,809	-	1,546,809	0.219285
5103 USD 382 Pratt	934,908	-	934,908	0.132538
5104 USD 419 Canton-Galva	306,657	-	306,657	0.043473
5105 USD 459 Bucklin	261,285	-	261,285	0.037041
5106 USD 483 Kismet-Plains	738,943	-	738,943	0.104757
5116 USD 210 Hugoton	945,734	-	945,734	0.134073
5117 USD 212 Northern Valley	181,713	-	181,713	0.025761
5118 USD 214 Ulysses	1,367,103	-	1,367,103	0.193809
5119 USD 219 Minneola	300,556	-	300,556	0.042609
5120 USD 231 Gardner Edgerton	6,508,326	-	6,508,326	0.922658
5122 USD 255 South Barber County	258,637	-	258,637	0.036666
5123 USD 256 Marmaton Valley	254,418	-	254,418	0.036068
5125 USD 320 Wamego	1,776,270	-	1,776,270	0.251814
5127 USD 332 Cunningham	219,185	-	219,185	0.031073
5128 USD 335 North Jackson	360,155	-	360,155	0.051058
5129 USD 337 Royal Valley	834,901	-	834,901	0.118360
5130 USD 343 Perry	676,882	-	676,882	0.095959
5131 USD 364 Marysville	897,365	-	897,365	0.127216
5132 USD 368 Paola	3,410,077	-	3,410,077	0.483432
5133 USD 381 Spearville-Windhorst	334,231	-	334,231	0.047383
5134 USD 393 Solomon	340,771	-	340,771	0.048310
5135 USD 402 Augusta	1,612,879	-	1,612,879	0.228651
5137 USD 432 Victoria	246,277	-	246,277	0.034914
5138 USD 454 Burlingame Public Schools	258,189	-	258,189	0.036602
5140 USD 463 Udall	351,088	-	351,088	0.049772
5141 USD 467 Wichita County Schools	410,185	-	410,185	0.058150
5142 USD 474 Haviland	101,570	-	101,570	0.014399
5143 USD 211 Norton	625,913	-	625,913	0.088733
5144 USD 216 Deerfield	288,665	-	288,665	0.040923
5145 USD 227 Jetmore	295,268	-	295,268	0.041859
5147 USD 232 De Soto	6,353,804	-	6,353,804	0.900752
5148 USD 239 North Ottawa County	625,166	-	625,166	0.088627
5149 USD 244 Burlington	1,275,428	-	1,275,428	0.180812
5150 USD 257 Iola	1,041,474	-	1,041,474	0.147645
5151 USD 274 Oakley	391,094	-	391,094	0.055444
5152 USD 282 West Elk	591,780	-	591,780	0.083894
5153 USD 283 Elk Valley	141,959	-	141,959	0.020125
5154 USD 299 Sylvan Grove	229,541	-	229,541	0.032541

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5155 USD 311 Pretty Prairie	\$ 308,215	\$ -	\$ 308,215	0.043694 %
5156 USD 315 Colby	820,842	-	820,842	0.116367
5157 USD 326 Logan	165,339	-	165,339	0.023439
5158 USD 331 Kingman-Norwich	826,896	-	826,896	0.117226
5159 USD 333 Concordia	1,348,231	-	1,348,231	0.191133
5160 USD 347 Kinsley-Offerle	318,935	-	318,935	0.045214
5161 USD 356 Conway Springs	442,239	-	442,239	0.062694
5162 USD 377 Atchison Co Community	478,332	-	478,332	0.067811
5163 USD 395 LaCrosse	328,150	-	328,150	0.046520
5164 USD 412 Hoxie Community Schools	370,357	-	370,357	0.052504
5166 USD 429 Troy	248,623	-	248,623	0.035246
5167 USD 430 South Brown County	630,457	-	630,457	0.089377
5168 USD 431 Hoisington	685,661	-	685,661	0.097203
5171 USD 444 Little River	284,894	-	284,894	0.040388
5172 USD 447 Cherryvale	764,287	-	764,287	0.108350
5173 USD 452 Stanton Co	390,129	-	390,129	0.055307
5174 USD 460 Hesston	677,708	-	677,708	0.096076
5175 USD 462 Central	321,034	-	321,034	0.045512
5176 USD 469 Lansing	2,598,179	-	2,598,179	0.368333
5185 USD 229 Blue Valley	22,341,062	-	22,341,062	3.167200
5186 USD 237 Smith Center	426,817	-	426,817	0.060508
5187 USD 240 Twin Valley	553,940	-	553,940	0.078530
5188 USD 271 Stockton	319,681	-	319,681	0.045320
5189 USD 291 Grinnell	107,499	-	107,499	0.015240
5190 USD 297 St Francis Schools	296,872	-	296,872	0.042086
5191 USD 309 Nickerson	1,088,125	-	1,088,125	0.154259
5192 USD 310 Fairfield	365,576	-	365,576	0.051826
5193 USD 313 Buhler	1,675,086	-	1,675,086	0.237470
5195 USD 323 Rock Creek	898,190	-	898,190	0.127333
5196 USD 341 Oskaloosa	597,520	-	597,520	0.084708
5197 USD 351 Macksville	307,537	-	307,537	0.043598
5198 USD 353 Wellington	1,458,926	-	1,458,926	0.206826
5199 USD 355 Ellinwood	465,997	-	465,997	0.066062
5200 USD 362 Prairie View	1,034,894	-	1,034,894	0.146713
5201 USD 369 Burrton	240,930	-	240,930	0.034156
5202 USD 392 Osborne County	283,902	-	283,902	0.040248
5203 USD 400 Smoky Valley	805,490	-	805,490	0.114191
5204 USD 405 Lyons	1,145,891	-	1,145,891	0.162448
5205 USD 408 Marion	493,989	-	493,989	0.070031
5206 USD 410 Durham Hillsboro Lehigh	535,774	-	535,774	0.075954
5207 USD 416 Louisburg	1,165,177	-	1,165,177	0.165182
5208 USD 423 Moundridge	295,040	-	295,040	0.041827
5210 USD 428 Great Bend	3,739,395	-	3,739,395	0.530119
5212 USD 434 Santa Fe Trail	894,061	-	894,061	0.126747
5213 USD 436 Caney Valley	717,464	-	717,464	0.101712
5214 USD 450 Shawnee Heights	3,526,204	-	3,526,204	0.499895
5215 USD 466 Scott Co	845,219	-	845,219	0.119823
5216 USD 473 Chapman	989,660	-	989,660	0.140300
5217 USD 476 Copeland	128,355	-	128,355	0.018196
5218 USD 481 Rural Vista	322,906	-	322,906	0.045777
5219 USD 241 Wallace County Schools	217,999	-	217,999	0.030905
5220 USD 243 Lebo-Waverly	462,841	-	462,841	0.065615

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2021

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5222 USD 307 Ell-Saline	\$ 390,770	\$ -	\$ 390,770	0.055398 %
5223 USD 339 Jefferson County North	456,272	-	456,272	0.064684
5226 USD 272 Waconda	267,137	-	267,137	0.037871
5227 USD 275 Triplains	92,319	-	92,319	0.013088
5228 USD 292 Wheatland	165,013	-	165,013	0.023393
5229 USD 294 Oberlin	356,536	-	356,536	0.050545
5230 USD 312 Haven	746,895	-	746,895	0.105884
5231 USD 336 Holton	1,394,856	-	1,394,856	0.197743
5233 USD 437 Auburn-Washburn	6,142,665	-	6,142,665	0.870820
5235 USD 479 Crest	253,390	-	253,390	0.035922
5236 USD 330 Mission Valley	559,337	-	559,337	0.079295
5237 USD 334 Southern Cloud County	265,780	-	265,780	0.037679
5238 USD 387 Altoona-Midway	237,804	-	237,804	0.033712
5239 USD 401 Chase Raymond	190,101	-	190,101	0.026950
5240 USD 494 Syracuse	479,368	-	479,368	0.067958
5241 USD 300 Comanche County	262,602	-	262,602	0.037228
5250 USD 306 SE of Saline	641,919	-	641,919	0.091002
5251 USD 384 Blue Valley	215,439	-	215,439	0.030542
5267 USD 397 Centre	279,110	-	279,110	0.039568
5268 USD 220 Ashland	254,172	-	254,172	0.036033
5270 USD 224 Clifton-Clyde	359,159	-	359,159	0.050916
5271 USD 225 Fowler	155,750	-	155,750	0.022080
5272 USD 230 Spring Hill	3,729,155	-	3,729,155	0.528667
5274 USD 249 Frontenac	806,142	-	806,142	0.114283
5275 USD 263 Mulvane	1,828,556	-	1,828,556	0.259227
5276 USD 264 Clearwater	899,516	-	899,516	0.127521
5278 USD 293 Quinter	321,369	-	321,369	0.045559
5280 USD 308 Hutchinson	5,074,284	-	5,074,284	0.719360
5281 USD 316 Golden Plains	240,158	-	240,158	0.034046
5283 USD 325 Phillipsburg	526,984	-	526,984	0.074708
5284 USD 340 Jefferson West	742,263	-	742,263	0.105228
5285 USD 344 Pleasanton	379,932	-	379,932	0.053861
5286 USD 350 St John-Hudson	344,509	-	344,509	0.048840
5287 USD 357 Belle Plaine	573,193	-	573,193	0.081259
5288 USD 358 Oxford	347,641	-	347,641	0.049284
5289 USD 366 Woodson	394,668	-	394,668	0.055950
5291 USD 374 Sublette	586,632	-	586,632	0.083164
5292 USD 375 Circle	1,587,913	-	1,587,913	0.225112
5293 USD 388 Ellis	378,701	-	378,701	0.053687
5294 USD 407 Russell County	912,493	-	912,493	0.129360
5295 USD 411 Goessel	281,114	-	281,114	0.039852
5296 USD 435 Abilene	1,198,611	-	1,198,611	0.169922
5297 USD 461 Neodesha	698,105	-	698,105	0.098967
5298 USD 468 Healy	63,692	-	63,692	0.009029
5299 USD 471 Dexter	221,028	-	221,028	0.031334
5300 USD 484 Fredonia	630,212	-	630,212	0.089343
5302 USD 489 Hays	3,328,551	-	3,328,551	0.471875
5303 USD 490 El Dorado	1,655,803	-	1,655,803	0.234736
5304 USD 491 Eudora	1,406,118	-	1,406,118	0.199340
5305 USD 492 Flinthills	310,313	-	310,313	0.043992
5306 USD 495 Fort Larned	1,115,486	-	1,115,486	0.158138
5307 USD 496 Pawnee Heights	188,926	-	188,926	0.026783

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5308 USD 497 Lawrence	\$ 10,768,118	\$ -	\$ 10,768,118	1.526551 %
5309 USD 499 Galena	751,823	-	751,823	0.106583
5310 USD 502 Lewis	109,396	-	109,396	0.015509
5312 USD 345 Seaman	3,971,583	-	3,971,583	0.563035
5313 USD 438 Skyline	350,052	-	350,052	0.049625
5314 USD 501 Topeka Public Schools	15,787,891	-	15,787,891	2.238184
5316 USD 208 Trego County	368,197	-	368,197	0.052198
5317 USD 246 Arma	510,568	-	510,568	0.072381
5318 USD 247 Cherokee	566,899	-	566,899	0.080367
5319 USD 248 Girard	809,599	-	809,599	0.114773
5320 USD 426 Pike Valley	213,062	-	213,062	0.030205
5321 USD 498 Valley Heights	426,728	-	426,728	0.060495
5322 USD 504 Oswego	496,691	-	496,691	0.070414
5324 USD 500 Kansas City	24,369,652	-	24,369,652	3.454784
5329 USD 245 Leroy-Gridley	235,105	-	235,105	0.033330
5330 USD 493 Columbus	918,694	-	918,694	0.130239
5331 USD 503 Parsons	1,140,522	-	1,140,522	0.161687
5332 USD 506 Labette County	1,306,174	-	1,306,174	0.185171
5333 USD 505 Chetopa	428,614	-	428,614	0.060763
5337 USD 207 Fort Leavenworth	1,839,985	-	1,839,985	0.260847
5366 USD 508 Baxter Springs	857,271	-	857,271	0.121532
5367 USD 507 Satanta	329,408	-	329,408	0.046699
5368 USD 101 Erie-St Paul	453,955	-	453,955	0.064355
5405 USD 511 Attica	207,375	-	207,375	0.029399
5409 USD 200 Greeley Co	230,212	-	230,212	0.032636
5410 USD 509 South Haven	223,525	-	223,525	0.031688
5430 USD 512 Shawnee Mission	25,273,479	-	25,273,479	3.582916
5436 USD 102 Cimarron-Ensign	705,575	-	705,575	0.100026
5590 USD 103 Cheylin	140,842	-	140,842	0.019967
5696 Kansas State H S Activities Assoc	247,170	-	247,170	0.035040
9291 USD 105 Rawlins County	371,583	-	371,583	0.052678
9302 USD 106 Western Plains	162,930	-	162,930	0.023098
9332 USD 107 Rock Hills	315,344	-	315,344	0.044705
9333 USD 108 Washington County	357,036	-	357,036	0.050616
9335 USD 109 Republic County	461,961	-	461,961	0.065490
9389 USD 110 Thunder Ridge	256,776	-	256,776	0.036402
9410 USD 111 Doniphan West	370,091	-	370,091	0.052466
9444 USD 114 Riverside	552,283	-	552,283	0.078295
9445 USD 112 Central Plains	534,773	-	534,773	0.075813
9446 USD 113 Prairie Hills	1,000,795	-	1,000,795	0.141879
9461 USD 115 Nemaha Central Schools	723,689	-	723,689	0.102594
Other Employers Subtotal	\$ 488,057,505	\$ -	\$ 488,057,505	69.189884 %
Special Funding Situation - State of Kansas Subtotal	\$ -	\$ 72,863,628	\$ 72,863,628	10.329574 %
State Subtotal	\$ 144,467,355	\$ -	\$ 144,467,355	20.480542 %
Total State/School	\$ 632,524,860	\$ 72,863,628	\$ 705,388,488	100.000000 %
Local Group:				
2 Allen County	\$ 396,163	\$ -	\$ 396,163	0.235128 %
3 Anderson County	286,585	-	286,585	0.170092

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

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4 Atchison County	\$ 431,109	\$ -	\$ 431,109	0.255869 %
5 Barber County	213,693	-	213,693	0.126830
6 Barton County	764,381	-	764,381	0.453670
7 Bourbon County	298,192	-	298,192	0.176981
8 Brown County	278,697	-	278,697	0.165410
9 Butler County	1,544,746	-	1,544,746	0.916827
10 Chase County	218,283	-	218,283	0.129554
11 Chautauqua County	153,315	-	153,315	0.090994
12 Cherokee County	375,438	-	375,438	0.222827
13 Cheyenne County	179,957	-	179,957	0.106807
14 Clay County	364,431	-	364,431	0.216295
15 Cloud County	362,512	-	362,512	0.215156
16 Coffey County	653,636	-	653,636	0.387942
17 Comanche County	123,464	-	123,464	0.073278
18 Cowley County	479,326	-	479,326	0.284486
19 Crawford County	1,286,000	-	1,286,000	0.763258
20 Dickinson County	511,372	-	511,372	0.303506
21 Doniphan County	238,255	-	238,255	0.141407
22 Douglas County	1,866,418	-	1,866,418	1.107744
23 Edwards County	147,180	-	147,180	0.087353
24 Elk County	150,139	-	150,139	0.089109
25 Ellis County	543,178	-	543,178	0.322383
26 Ellsworth County	253,427	-	253,427	0.150412
27 Finney County	1,299,353	-	1,299,353	0.771183
28 Ford County	751,636	-	751,636	0.446106
29 Franklin County	615,715	-	615,715	0.365435
30 Geary County	897,292	-	897,292	0.532555
31 Gove County	172,050	-	172,050	0.102114
32 Graham County	189,918	-	189,918	0.112719
33 Gray County	184,188	-	184,188	0.109318
34 Greenwood County	231,764	-	231,764	0.137555
35 Hamilton County	138,852	-	138,852	0.082410
36 Harper County	301,439	-	301,439	0.178908
37 Harvey County	595,721	-	595,721	0.353568
38 Jackson County	450,565	-	450,565	0.267416
39 Jefferson County	553,059	-	553,059	0.328248
40 Jewell County	237,101	-	237,101	0.140723
41 Johnson County	13,569,884	-	13,569,884	8.053904
42 Kearny County	195,702	-	195,702	0.116152
43 Kingman County	259,001	-	259,001	0.153720
44 Kiowa County	226,045	-	226,045	0.134161
45 Labette County	328,401	-	328,401	0.194910
46 Lane County	136,362	-	136,362	0.080933
47 Leavenworth County	1,160,011	-	1,160,011	0.688482
48 Lincoln County	198,492	-	198,492	0.117808
49 Linn County	427,812	-	427,812	0.253912
50 Logan County	106,787	-	106,787	0.063379
51 Lyon County	951,682	-	951,682	0.564836
52 McPherson County	730,471	-	730,471	0.433544
53 Marion County	404,586	-	404,586	0.240127
54 Marshall County	345,101	-	345,101	0.204822
55 Meade County	240,380	-	240,380	0.142669

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
56 Miami County	\$ 678,977	\$ -	\$ 678,977	0.402982 %
57 Mitchell County	350,255	-	350,255	0.207881
58 Montgomery County	676,505	-	676,505	0.401515
59 Morris County	214,280	-	214,280	0.127178
60 Nemaha County	326,175	-	326,175	0.193589
61 Neosho County	284,340	-	284,340	0.168760
62 Ness County	150,755	-	150,755	0.089475
63 Norton County	245,104	-	245,104	0.145472
64 Osage County	371,431	-	371,431	0.220449
65 Osborne County	169,781	-	169,781	0.100767
66 Ottawa County	215,516	-	215,516	0.127912
67 Pawnee County	278,666	-	278,666	0.165392
68 Phillips County	281,256	-	281,256	0.166929
69 Pratt County	471,894	-	471,894	0.280075
70 Rawlins County	162,603	-	162,603	0.096507
71 Reno County	1,300,464	-	1,300,464	0.771842
72 Republic County	230,048	-	230,048	0.136537
73 Rice County	298,024	-	298,024	0.176881
74 Riley County	1,094,724	-	1,094,724	0.649733
75 Rooks County	261,945	-	261,945	0.155468
76 Rush County	178,592	-	178,592	0.105997
77 Russell County	266,152	-	266,152	0.157965
78 Saline County	1,280,814	-	1,280,814	0.760180
79 Scott County	163,917	-	163,917	0.097287
80 Sedgwick County	8,816,114	-	8,816,114	5.232479
81 Seward County	712,255	-	712,255	0.422733
82 Shawnee County	3,752,813	-	3,752,813	2.227344
83 Sheridan County	147,236	-	147,236	0.087386
84 Sherman County	319,585	-	319,585	0.189678
85 Smith County	248,202	-	248,202	0.147311
86 Stanton County	207,564	-	207,564	0.123192
87 Stevens County	240,875	-	240,875	0.142962
88 Sumner County	576,579	-	576,579	0.342207
89 Thomas County	287,928	-	287,928	0.170889
90 Wabaunsee County	217,557	-	217,557	0.129123
91 Wallace County	110,235	-	110,235	0.065426
92 Washington County	272,138	-	272,138	0.161517
93 Wichita County	138,300	-	138,300	0.082083
94 Wilson County	261,340	-	261,340	0.155109
95 Woodson County	190,405	-	190,405	0.113008
97 City of Abilene	143,401	-	143,401	0.085110
99 City of Alma	30,709	-	30,709	0.018226
100 City of Almena	8,039	-	8,039	0.004771
102 City of Altoona	5,943	-	5,943	0.003527
103 City of Anthony	118,223	-	118,223	0.070167
104 City of Arkansas City	265,201	-	265,201	0.157400
105 City of Arma	41,702	-	41,702	0.024751
106 City of Ashland	33,718	-	33,718	0.020012
107 City of Atchison	252,754	-	252,754	0.150013
108 City of Attica	27,289	-	27,289	0.016196
109 City of Axtell	9,822	-	9,822	0.005829
110 City of Belle Plaine	41,465	-	41,465	0.024610

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
111 City of Bucklin	\$ 12,592	\$ -	\$ 12,592	0.007474 %
112 City of Buhler	40,193	-	40,193	0.023855
113 City of Burlingame	39,310	-	39,310	0.023331
114 City of Burlington	171,956	-	171,956	0.102058
116 City of Burrton	26,392	-	26,392	0.015664
117 City of Caney	95,417	-	95,417	0.056631
118 City of Cawker City	17,810	-	17,810	0.010570
119 City of Cedar Vale	13,428	-	13,428	0.007970
120 City of Chanute	700,021	-	700,021	0.415472
122 City of Cherryvale	63,120	-	63,120	0.037463
123 City of Chetopa	43,839	-	43,839	0.026019
124 City of Cimarron	61,029	-	61,029	0.036222
125 City of Clay Center	129,231	-	129,231	0.076700
126 City of Coffeyville	493,177	-	493,177	0.292707
127 City of Colby	293,267	-	293,267	0.174058
128 City of Colony	7,563	-	7,563	0.004489
129 City of Council Grove	80,823	-	80,823	0.047970
130 City of Dodge City	545,116	-	545,116	0.323533
133 City of Edna	10,154	-	10,154	0.006027
134 City of Effingham	12,255	-	12,255	0.007274
135 City of El Dorado	383,715	-	383,715	0.227740
137 City of Ellinwood	106,371	-	106,371	0.063133
138 City of Ellis	65,389	-	65,389	0.038809
139 City of Ellsworth	112,083	-	112,083	0.066523
140 City of Enterprise	22,355	-	22,355	0.013268
141 City of Erie	43,899	-	43,899	0.026055
142 City of Eudora	167,959	-	167,959	0.099686
143 City of Florence	15,834	-	15,834	0.009398
144 City of Fort Scott	247,901	-	247,901	0.147132
145 City of Fredonia	98,992	-	98,992	0.058753
146 City of Frontenac	93,411	-	93,411	0.055441
147 City of Garden City	1,032,953	-	1,032,953	0.613071
148 City of Garnett	198,015	-	198,015	0.117524
149 City of Gas	14,395	-	14,395	0.008544
150 City of Geneseo	5,524	-	5,524	0.003279
151 City of Girard	73,940	-	73,940	0.043884
152 City of Glasco	12,537	-	12,537	0.007441
153 City of Goodland	197,790	-	197,790	0.117391
155 City of Greensburg	57,990	-	57,990	0.034418
156 City of Grenola	3,115	-	3,115	0.001849
158 City of Hanover	9,117	-	9,117	0.005411
159 City of Harper	49,912	-	49,912	0.029623
160 City of Hays	538,174	-	538,174	0.319413
162 City of Hesston	162,887	-	162,887	0.096676
163 City of Hillsboro	131,048	-	131,048	0.077779
164 City of Hoisington	122,530	-	122,530	0.072723
165 City of Holton	194,383	-	194,383	0.115369
166 City of Holyrood	15,758	-	15,758	0.009353
167 City of Horton	71,339	-	71,339	0.042341
168 City of Hugoton	153,174	-	153,174	0.090911
169 City of Humboldt	90,806	-	90,806	0.053895
170 City of Hutchinson	897,293	-	897,293	0.532555

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
172 City of Iola	\$ 539,092	\$ -	\$ 539,092	0.319958
173 City of Jamestown	8,118	-	8,118	0.004818
174 City of Jetmore	34,820	-	34,820	0.020666
176 City of Johnson City	42,404	-	42,404	0.025167
177 City of Junction City	349,580	-	349,580	0.207480
179 City of Kingman	179,490	-	179,490	0.106530
180 City of Kinsley	38,914	-	38,914	0.023096
182 City of La Crosse	45,905	-	45,905	0.027245
184 City of Lakin	64,746	-	64,746	0.038428
185 City of Larned	238,109	-	238,109	0.141321
186 City of Lawrence	2,766,656	-	2,766,656	1.642047
187 City of Leavenworth	574,092	-	574,092	0.340731
188 City of Liberal	637,159	-	637,159	0.378162
189 City of Lindsborg	172,065	-	172,065	0.102123
190 City of Lucas	11,640	-	11,640	0.006908
191 City of Lyons	116,482	-	116,482	0.069134
192 City of Madison	16,023	-	16,023	0.009510
193 City of Marion	75,566	-	75,566	0.044849
194 City of Marysville	136,033	-	136,033	0.080737
195 City of Mayetta	3,393	-	3,393	0.002014
196 City of McCune	5,643	-	5,643	0.003349
197 City of Meade	73,096	-	73,096	0.043383
198 City of Miltonvale	9,722	-	9,722	0.005770
199 City of Minneapolis	96,848	-	96,848	0.057481
200 City of Minneola	9,971	-	9,971	0.005918
201 City of Montezuma	39,597	-	39,597	0.023501
202 City of Moran	19,731	-	19,731	0.011711
203 City of Morrill	5,891	-	5,891	0.003496
205 City of Mulvane	401,251	-	401,251	0.238148
206 City of Natoma	4,614	-	4,614	0.002738
207 City of Neodesha	201,830	-	201,830	0.119789
208 City of Newton	557,997	-	557,997	0.331179
209 City of Norton	144,676	-	144,676	0.085867
210 City of Oberlin	80,235	-	80,235	0.047621
211 City of Olathe	3,442,836	-	3,442,836	2.043368
212 City of Osage City	135,573	-	135,573	0.080464
213 City of Osawatomie	226,295	-	226,295	0.134309
214 City of Oswego	38,502	-	38,502	0.022851
215 City of Ottawa	500,863	-	500,863	0.297269
216 City of Oxford	39,968	-	39,968	0.023722
217 City of Paola	161,080	-	161,080	0.095603
218 City of Parsons	284,536	-	284,536	0.168876
219 City of Peabody	28,307	-	28,307	0.016801
220 City of Phillipsburg	82,166	-	82,166	0.048767
221 City of Pittsburg	577,034	-	577,034	0.342477
222 City of Pratt	437,870	-	437,870	0.259882
224 City of Riley	16,166	-	16,166	0.009595
225 City of Russell	356,932	-	356,932	0.211844
226 City of Sabetha	166,295	-	166,295	0.098698
228 City of Sedan	29,431	-	29,431	0.017468
229 City of Seneca	73,211	-	73,211	0.043452
230 City of Sharon Springs	23,860	-	23,860	0.014161

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

Schedules of Employer and Nonemployer Allocations
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
231 City of Solomon	\$ 23,848	\$ -	\$ 23,848	0.014154 %
232 City of Stafford	53,725	-	53,725	0.031886
233 City of St John	53,630	-	53,630	0.031830
234 City of St Marys	91,805	-	91,805	0.054487
235 City of Topeka	2,668,047	-	2,668,047	1.583521
237 City of Ulysses	193,625	-	193,625	0.114919
239 City of Wakeeney	61,864	-	61,864	0.036717
240 City of Wakefield	7,395	-	7,395	0.004389
242 City of Wamego	183,284	-	183,284	0.108781
243 City of Washington	39,141	-	39,141	0.023231
244 City of Waterville	22,851	-	22,851	0.013562
245 City of Waverly	11,412	-	11,412	0.006773
246 City of Wellington	364,145	-	364,145	0.216125
247 City of Wilson	15,419	-	15,419	0.009151
248 City of Winfield	657,738	-	657,738	0.390376
249 City of Yates Center	38,424	-	38,424	0.022805
252 Mission Twp Brown County	3,732	-	3,732	0.002215
259 William Newton Memorial Hospital	1,664,248	-	1,664,248	0.987753
260 Anthony Public Library	1,992	-	1,992	0.001182
261 Arkansas City Public Library	15,298	-	15,298	0.009080
262 Cherryvale Public Library	3,909	-	3,909	0.002320
263 Clay Center Carnegie Library	7,680	-	7,680	0.004558
264 Dodge City Public Library	53,316	-	53,316	0.031644
266 Emporia Public Library	36,348	-	36,348	0.021573
268 Harper Public Library	2,047	-	2,047	0.001215
269 Hutchinson Public Library	106,863	-	106,863	0.063425
270 Independence Public Library	27,692	-	27,692	0.016436
271 Lawrence Public Library	237,786	-	237,786	0.141129
274 Minneapolis Public Library	3,109	-	3,109	0.001845
275 Newton Public Library	31,807	-	31,807	0.018878
276 Norton Public Library	8,234	-	8,234	0.004887
277 Parsons Public Library	20,988	-	20,988	0.012457
280 Topeka/Shawnee County Public Library	717,656	-	717,656	0.425938
281 Wichita County Library	2,556	-	2,556	0.001517
282 Winfield Public Library	19,708	-	19,708	0.011697
289 Highland Cemetery Dist 9	3,210	-	3,210	0.001905
295 Leavenworth Waterworks Board	178,123	-	178,123	0.105718
297 Clark County	103,082	-	103,082	0.061181
298 Grant Co	303,690	-	303,690	0.180244
299 Decatur County	149,035	-	149,035	0.088454
300 Morton County	173,854	-	173,854	0.103185
301 Pottawatomie County	547,263	-	547,263	0.324808
302 Stafford County	187,479	-	187,479	0.111271
303 Trego County	185,903	-	185,903	0.110336
304 City of Augusta	339,011	-	339,011	0.201207
307 City of Bonner Springs	260,184	-	260,184	0.154423
308 City of Centralia	10,847	-	10,847	0.006438
309 City of Clifton	7,949	-	7,949	0.004718
310 City of Douglass	29,219	-	29,219	0.017342
311 City of Elkhart	54,043	-	54,043	0.032075
314 City of Herington	85,814	-	85,814	0.050932
315 City of Hiawatha	123,872	-	123,872	0.073520

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
316 City of Independence	\$ 459,949	\$ -	\$ 459,949	0.272986 %
317 City of La Cygne	38,498	-	38,498	0.022849
318 City of Manhattan	1,446,007	-	1,446,007	0.858224
319 City of McPherson	852,393	-	852,393	0.505906
320 City of Mount Hope	19,357	-	19,357	0.011489
321 City of St Francis	39,736	-	39,736	0.023584
322 City of Salina	1,180,777	-	1,180,777	0.700807
323 City of Sedgwick	39,153	-	39,153	0.023238
324 City of Stockton	195,149	-	195,149	0.115823
338 Newman Regional Health Center	2,557,510	-	2,557,510	1.517916
341 Pioneer Memorial Library	15,786	-	15,786	0.009369
342 Council Grove Public Library	5,086	-	5,086	0.003019
343 Bradford Memorial Library	25,828	-	25,828	0.015329
345 Fort Scott Public Library	13,871	-	13,871	0.008233
348 Girard Public Library	10,964	-	10,964	0.006507
349 Hillsboro Public Library	4,266	-	4,266	0.002532
350 Jordaen Memorial Library	8,596	-	8,596	0.005102
351 Meade Public Library	4,479	-	4,479	0.002658
352 Ottawa Library	42,399	-	42,399	0.025164
353 Salina Public Library	118,889	-	118,889	0.070562
354 Stockton Public Library	2,910	-	2,910	0.001727
355 Wellington Public Library	11,061	-	11,061	0.006565
361 Garden City Recreation Commission	30,097	-	30,097	0.017863
362 Lawrence/Douglas County Health Dept	212,150	-	212,150	0.125914
366 City of Concordia	134,328	-	134,328	0.079725
367 City of Eureka	61,475	-	61,475	0.036486
368 City of Howard	17,162	-	17,162	0.010186
370 City of Lenora	4,229	-	4,229	0.002510
371 City of Pomona	13,124	-	13,124	0.007789
373 City of Syracuse	34,535	-	34,535	0.020497
374 City of Turon	9,691	-	9,691	0.005752
375 Eudora Twp Douglas County	3,953	-	3,953	0.002346
378 Norton County Hospital	583,903	-	583,903	0.346554
380 Haskell County	220,929	-	220,929	0.131124
381 Hodgeman County	133,743	-	133,743	0.079378
384 City of Arlington	5,681	-	5,681	0.003372
385 City of Baldwin City	156,015	-	156,015	0.092597
387 City of Beloit	252,992	-	252,992	0.150154
388 City of Bennington	8,109	-	8,109	0.004813
389 City of Bird City	8,918	-	8,918	0.005293
391 City of Canton	14,225	-	14,225	0.008443
392 City of Chapman	71,733	-	71,733	0.042574
393 City of Emporia	574,045	-	574,045	0.340703
394 City of Frankfort	17,295	-	17,295	0.010265
395 City of Gardner	630,008	-	630,008	0.373918
397 City of Mankato	28,954	-	28,954	0.017185
398 City of Marquette	12,342	-	12,342	0.007325
399 City of Moline	6,684	-	6,684	0.003967
400 City of Mound City	19,268	-	19,268	0.011436
401 City of Ness City	30,468	-	30,468	0.018083
403 City of Osborne	64,021	-	64,021	0.037997
404 City of Rossville	18,193	-	18,193	0.010798

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
405 City of Scandia	\$ 8,234	\$ -	\$ 8,234	0.004887 %
406 City of Spring Hill	166,961	-	166,961	0.099094
407 City of Sterling	109,568	-	109,568	0.065030
409 City of Valley Falls	28,445	-	28,445	0.016882
411 El Dorado Twp Butler County	8,735	-	8,735	0.005184
417 Palmyra Twp Douglas Co	12,230	-	12,230	0.007259
420 Wilson Medical Center	699,710	-	699,710	0.415287
421 Port Library	7,404	-	7,404	0.004394
422 Goodland Public Library	9,448	-	9,448	0.005608
425 Leavenworth Public Library	51,808	-	51,808	0.030749
427 Wm A Rankin Memorial Library	6,759	-	6,759	0.004012
428 Pratt Public Library	14,488	-	14,488	0.008599
429 Russell Public Library	3,873	-	3,873	0.002299
430 Seneca Free Library	5,002	-	5,002	0.002969
431 City Cowley Co Joint Board of Health	69,375	-	69,375	0.041175
434 City of Mulberry	14,828	-	14,828	0.008801
435 City of Atwood	35,489	-	35,489	0.021063
436 City of Lincoln Center	46,792	-	46,792	0.027772
438 Manhattan Public Library	185,644	-	185,644	0.110182
440 City of Little River	9,812	-	9,812	0.005824
442 City of Belleville	85,583	-	85,583	0.050795
443 City of Lyndon	24,184	-	24,184	0.014354
445 City of Smith Center	58,110	-	58,110	0.034489
451 Belleville Public Library	8,664	-	8,664	0.005142
452 Chanute Public Library	18,386	-	18,386	0.010912
454 Olathe Public Library	106,750	-	106,750	0.063358
458 City of Leoti	30,527	-	30,527	0.018118
459 City of Shawnee	1,055,877	-	1,055,877	0.626677
461 City of Luray	10,892	-	10,892	0.006465
463 City of Strong City	15,608	-	15,608	0.009264
467 Coffeyville Public Library	13,834	-	13,834	0.008211
468 Great Bend Public Library	25,034	-	25,034	0.014858
473 City of Galva	21,918	-	21,918	0.013009
474 City of Oakley	106,228	-	106,228	0.063048
475 City of Udall	29,850	-	29,850	0.017716
478 McPherson Public Library	40,952	-	40,952	0.024306
479 City of Scranton	14,874	-	14,874	0.008828
480 City of Lenexa	1,516,324	-	1,516,324	0.899958
483 Soldier Twp Shawnee County	47,747	-	47,747	0.028338
485 Kingman Carnegie Library	6,440	-	6,440	0.003822
486 Lyons Public Library	4,123	-	4,123	0.002447
488 Paola Free Library	10,900	-	10,900	0.006469
552 Hutchinson Recreation Commission	82,670	-	82,670	0.049066
563 City of Haven	34,436	-	34,436	0.020438
565 Coffey County Extension Council	3,558	-	3,558	0.002112
568 Morrill Free Public Library	9,915	-	9,915	0.005885
569 City of Macksville	10,598	-	10,598	0.006290
573 City of Columbus	108,350	-	108,350	0.064307
574 City of Halstead	118,144	-	118,144	0.070120
578 City of Perry	13,400	-	13,400	0.007953
579 City of Scott City	107,365	-	107,365	0.063723
587 Monument Twp Logan County	2,202	-	2,202	0.001307

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
605 City of Cheney	\$ 79,621	\$ -	\$ 79,621	0.047256 %
606 City of Cottonwood Falls	18,698	-	18,698	0.011098
607 City of Oskaloosa	13,572	-	13,572	0.008055
610 K State Research & Extension Dickinson Co	2,401	-	2,401	0.001425
611 Finney County Extension Council	1,639	-	1,639	0.000973
628 Kaw Valley Drainage Dist	28,982	-	28,982	0.017201
632 City of Altamont	49,765	-	49,765	0.029536
633 City of Bushton	4,865	-	4,865	0.002887
635 Irving Twp Brown County	3,271	-	3,271	0.001941
641 City of Moundridge	80,693	-	80,693	0.047892
648 City of Downs	13,117	-	13,117	0.007785
649 Tecumseh Twp Shawnee County	38,172	-	38,172	0.022656
656 City of Fowler	10,428	-	10,428	0.006189
666 City of Satanta	16,475	-	16,475	0.009778
676 City of Mission	222,046	-	222,046	0.131787
685 City of Claflin	18,493	-	18,493	0.010976
687 City of Toronto	7,927	-	7,927	0.004705
706 Fowler Residential Care	63,691	-	63,691	0.037801
708 Stafford County Hospital	21,188	-	21,188	0.012575
711 City of Kiowa	38,487	-	38,487	0.022843
714 City of Le Roy	9,618	-	9,618	0.005708
717 City of Troy	39,367	-	39,367	0.023365
727 Stafford Co Cemetery Dist 1	5,592	-	5,592	0.003319
735 City of Coldwater	23,392	-	23,392	0.013883
736 City of Hill City	54,154	-	54,154	0.032141
737 City of Sylvan Grove	4,997	-	4,997	0.002966
738 City of Thayer	2,266	-	2,266	0.001345
748 City of Clearwater	69,036	-	69,036	0.040974
758 McPherson County Extension Council	5,363	-	5,363	0.003183
760 League of Kansas Municipalities	77,193	-	77,193	0.045815
769 City of Roeland Park	89,114	-	89,114	0.052890
770 City of Carbondale	29,811	-	29,811	0.017693
774 City of Americus	9,050	-	9,050	0.005371
776 City of Tonganoxie	181,801	-	181,801	0.107901
779 Kechi Twp Sedgwick County	6,006	-	6,006	0.003565
790 City of Glen Elder	13,361	-	13,361	0.007930
807 City of De Soto	189,297	-	189,297	0.112350
808 City of Hope	5,360	-	5,360	0.003181
812 City of Baxter Springs	99,579	-	99,579	0.059101
813 Little Walnut Twp Butler County	2,042	-	2,042	0.001212
815 City of Delphos	6,050	-	6,050	0.003591
844 Chapman Public Library	1,134	-	1,134	0.000673
882 City of Bison	2,744	-	2,744	0.001629
886 City of Lecompton	7,809	-	7,809	0.004635
887 City of Plainville	48,156	-	48,156	0.028581
895 Abilene Free Public Library	22,533	-	22,533	0.013374
907 Emporia Recreation Commission	70,181	-	70,181	0.041653
911 City of Plains	18,336	-	18,336	0.010883
913 Franklin Twp Edwards County	3,334	-	3,334	0.001979
914 Grasshopper Twp Atchison Co	2,228	-	2,228	0.001322
920 Topeka Twp Shawnee County	3,814	-	3,814	0.002264
936 Atchison Public Recreation Commission	18,890	-	18,890	0.011211

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
937 City of Clyde	\$ 9,229	\$ -	\$ 9,229	0.005478 %
938 City of Deerfield	13,096	-	13,096	0.007773
939 City of Eskridge	14,461	-	14,461	0.008583
940 City of Louisburg	105,326	-	105,326	0.062512
953 City of Lewis	7,324	-	7,324	0.004347
957 City of Alta Vista	6,210	-	6,210	0.003686
958 Lyons Recreation Commission	13,168	-	13,168	0.007815
959 Stanton County Recreation Commission	5,823	-	5,823	0.003456
971 Kiowa County Extension Council	2,675	-	2,675	0.001588
978 City of Lebo	21,674	-	21,674	0.012864
982 Graham County Hospital	374,914	-	374,914	0.222516
983 Liberal Memorial Library	29,347	-	29,347	0.017418
1000 Kinsley Library	6,988	-	6,988	0.004147
1019 Frank Carlson Library	6,334	-	6,334	0.003759
1020 Hoisington City Library	3,867	-	3,867	0.002295
1042 Augusta Public Library	16,416	-	16,416	0.009743
1061 Hill Top House Nursing Home	104,362	-	104,362	0.061940
1069 City of Merriam	304,400	-	304,400	0.180665
1072 City of Caldwell	33,879	-	33,879	0.020108
1073 City of Dighton	24,208	-	24,208	0.014368
1074 City of Quinter	24,875	-	24,875	0.014764
1075 City of Ransom	10,261	-	10,261	0.006090
1088 Columbus Public Library	5,977	-	5,977	0.003547
1089 Larabee Memorial Library	1,735	-	1,735	0.001030
1109 Great Bend Recreation Commission	48,079	-	48,079	0.028536
1114 City of Brewster	7,576	-	7,576	0.004496
1120 City of Haysville	344,097	-	344,097	0.204226
1121 City of Kanorado	4,315	-	4,315	0.002561
1127 City of St Paul	19,950	-	19,950	0.011841
1130 City of Spearville	16,282	-	16,282	0.009664
1132 City of Wellsville	56,928	-	56,928	0.033788
1134 City of Wetmore	6,533	-	6,533	0.003877
1135 City of Denison	2,585	-	2,585	0.001534
1141 Clay Twp Reno County	8,236	-	8,236	0.004888
1154 Lincoln Twp Edwards County	3,092	-	3,092	0.001835
1172 Valley Center Twp Sedgwick Co	2,810	-	2,810	0.001668
1173 Ashland District Hospital	334,833	-	334,833	0.198728
1178 Lane County Library	2,442	-	2,442	0.001449
1187 Comanche Co Extension Council	1,909	-	1,909	0.001133
1192 Central Kansas District 3 (Extension Co)	16,180	-	16,180	0.009603
1193 Augusta Housing Authority	7,984	-	7,984	0.004739
1194 Junction City Public Housing Authority	23,461	-	23,461	0.013924
1195 Lyons Housing Authority	9,355	-	9,355	0.005552
1196 City of Waterville Housing Authority	2,047	-	2,047	0.001215
4053 City of Hoxie	55,106	-	55,106	0.032706
4055 City of Rolla	11,383	-	11,383	0.006756
4069 Manhattan Twp-Riley County	3,746	-	3,746	0.002223
4080 Leavenworth County Extension Council	3,289	-	3,289	0.001952
4081 Shawnee County Extension Council	8,468	-	8,468	0.005026
4084 City of Andale	24,367	-	24,367	0.014462
4086 City of Nickerson	17,699	-	17,699	0.010505
4087 City of Overbrook	15,426	-	15,426	0.009156

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4108 Butler County Extension Council	\$ 5,624	\$ -	\$ 5,624	0.003338 %
4126 City of Derby	583,854	-	583,854	0.346525
4128 City of Medicine Lodge	52,288	-	52,288	0.031034
4131 City of White City	6,281	-	6,281	0.003728
4134 Belpre Twp Edwards County	2,550	-	2,550	0.001513
4152 Menoken Township	9,939	-	9,939	0.005899
4182 City of Leawood	930,690	-	930,690	0.552377
4184 Big Creek Twp Russell County	3,499	-	3,499	0.002077
4195 Wayne Twp Edward County	3,188	-	3,188	0.001892
4198 Wamego Public Library	9,772	-	9,772	0.005800
4201 Reno County Extension Council	6,687	-	6,687	0.003969
4203 Edwards County Conservation Dist	5,373	-	5,373	0.003189
4215 City of Ogden	39,322	-	39,322	0.023338
4216 City of Pretty Prairie	12,918	-	12,918	0.007667
4219 City of Severy	6,678	-	6,678	0.003963
4221 Mission Twp Shawnee Co	59,801	-	59,801	0.035493
4228 Johnston Public Library	7,752	-	7,752	0.004601
4236 Sedgwick County Extension Council	17,581	-	17,581	0.010435
4237 Seward County Conservation District	3,120	-	3,120	0.001852
4238 Winfield Recreation Commission	24,887	-	24,887	0.014771
4254 City of Fairway	75,155	-	75,155	0.044605
4258 Center Twp Russell County	6,414	-	6,414	0.003807
4272 Kingman Recreation Commission	8,427	-	8,427	0.005002
4273 Parsons Recreation Commission	17,843	-	17,843	0.010590
4275 City of Hardtner	3,576	-	3,576	0.002122
4276 City of Hartford	6,430	-	6,430	0.003816
4279 City of Victoria	19,081	-	19,081	0.011325
4305 Elwood Twp Barber County	5,168	-	5,168	0.003067
4312 Graham County Public Library	4,915	-	4,915	0.002917
4316 Brown County Conservation District	3,355	-	3,355	0.001991
4317 Ellsworth County Conservation Dist	4,110	-	4,110	0.002439
4348 Stevens County Conservation Dist	2,965	-	2,965	0.001760
4353 City of Highland	23,064	-	23,064	0.013689
4355 City of Linn	2,312	-	2,312	0.001372
4356 City of Nortonville	7,873	-	7,873	0.004673
4358 City of Potwin	9,154	-	9,154	0.005433
4360 City of Towanda	23,324	-	23,324	0.013843
4362 City of Valley Center	219,981	-	219,981	0.130562
4369 Silver Lake Twp Shawnee Co	3,897	-	3,897	0.002313
4372 Horton Public Library	3,001	-	3,001	0.001781
4373 Labette County Conservation Dist	2,203	-	2,203	0.001308
4375 City of McLouth	19,046	-	19,046	0.011304
4385 Geary County Extension Council	6,019	-	6,019	0.003572
4386 City of Mullinville	2,522	-	2,522	0.001497
4388 Bonner Springs City Library	24,880	-	24,880	0.014767
4395 City of Leon	11,343	-	11,343	0.006732
4404 Osage County Conservation District	7,503	-	7,503	0.004453
4419 Kiowa County Library	5,008	-	5,008	0.002972
4432 Attica Hospital District 1	156,207	-	156,207	0.092711
4434 City of Galena	89,749	-	89,749	0.053267
4435 City of South Hutchinson	67,475	-	67,475	0.040047
4454 Logan County Hospital	561,918	-	561,918	0.333506

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4458 Hospital Dist 1 of Rice County	\$ 688,353	\$ -	\$ 688,353	0.408547 %
4459 Comanche County Conservation Dist	2,422	-	2,422	0.001437
4460 Morton County Extension Council	3,420	-	3,420	0.002030
4467 Wallace Co Conservation Dist	5,198	-	5,198	0.003085
4468 USD 353 Recreation Comm	16,790	-	16,790	0.009965
4476 Johnson Co Consolidated Fire Dist No 2	15,709	-	15,709	0.009323
4480 Riverside Twp Sedgwick County	9,993	-	9,993	0.005931
4484 Brown County Extension Council	2,625	-	2,625	0.001558
4485 Kingman County Extension Council	2,746	-	2,746	0.001630
4496 City of Colwich	37,326	-	37,326	0.022153
4505 Trego County Conservation Dist	4,019	-	4,019	0.002385
4518 Rush County Conservation Dist	4,633	-	4,633	0.002750
4529 Phillips County Conservation District	3,078	-	3,078	0.001827
4534 Clark County Extension Council	2,150	-	2,150	0.001276
4543 City of Conway Springs	37,089	-	37,089	0.022013
4557 Clark County Conservation District	2,757	-	2,757	0.001636
4558 City of Prairie Village	367,962	-	367,962	0.218390
4561 City of Rexford	3,138	-	3,138	0.001862
4565 Hospital Dist 1 of Dickinson County	1,325,877	-	1,325,877	0.786925
4573 Woodson County Conservation District	2,442	-	2,442	0.001449
4583 City of Overland Park	2,688,976	-	2,688,976	1.595942
4589 Wilson County Conservation Dist	6,520	-	6,520	0.003870
4591 City of Wathena	32,058	-	32,058	0.019027
4611 City of Maize	165,586	-	165,586	0.098277
4612 City of Westwood	45,636	-	45,636	0.027086
4614 Franklin County Conservation Dist	9,761	-	9,761	0.005793
4632 Cowley County Extension Council	3,603	-	3,603	0.002138
4640 Arkansas City Recreation Commission	21,784	-	21,784	0.012929
4646 Coffeyville Recreation Commission	25,115	-	25,115	0.014906
4650 Stafford County Extension Council	259	-	259	0.000154
4655 Kiowa County Conservation Dist	7,462	-	7,462	0.004429
4797 City of Pawnee Rock	7,073	-	7,073	0.004198
4805 Doniphan County Extension Council	2,569	-	2,569	0.001525
4806 Kearny County Extension Council	3,001	-	3,001	0.001781
4808 Johnson Co Park & Recreation Dist	1,311,245	-	1,311,245	0.778241
4809 City of Edwardsville	67,499	-	67,499	0.040062
4810 City of Goddard	96,189	-	96,189	0.057089
4815 Grant County Library	17,360	-	17,360	0.010303
4822 Kansas Turnpike Authority	1,517,433	-	1,517,433	0.900616
4824 Meade County Conservation Dist	2,292	-	2,292	0.001360
4838 City of Mission Hills	68,888	-	68,888	0.040886
4850 The Guidance Center	446,052	-	446,052	0.264738
4851 Wyandotte County Extension Council	7,822	-	7,822	0.004642
4853 North Edwards Co Cemetery District	3,168	-	3,168	0.001880
4859 Geary Community Hospital	1,150,768	-	1,150,768	0.682996
4860 Clearwater Public Library	3,715	-	3,715	0.002205
4863 Chanute Recreation & Parks Commission	10,266	-	10,266	0.006093
4867 Greenwood County Conservation Dist	4,521	-	4,521	0.002683
4873 City of Kechi	66,697	-	66,697	0.039586
4878 Stanton County Conservation Dist	2,747	-	2,747	0.001630
4879 Marshall County Extension Council	2,962	-	2,962	0.001758
4880 Marion Co Conservation Dist	5,560	-	5,560	0.003300

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4887 Harvey County Extension Council	\$ 6,499	\$ -	\$ 6,499	0.003857 %
4889 Haskell County Conservation Dist	2,572	-	2,572	0.001527
4891 Twin Caney Watershed Jt Dist 34	2,504	-	2,504	0.001486
4893 Bourbon County Conservation Dist	6,013	-	6,013	0.003569
4894 Butler County Conservation Dist	5,668	-	5,668	0.003364
4895 Mitchell County Conservation Dist	4,211	-	4,211	0.002499
4896 Morris County Conservation District	3,737	-	3,737	0.002218
4897 Nemaha County Conservation District	6,923	-	6,923	0.004109
4899 Wabaunsee County Conservation District	7,362	-	7,362	0.004369
4900 Washington County Conservation Dist	3,107	-	3,107	0.001844
4911 Marshall County Conservation Dist	8,606	-	8,606	0.005108
4913 Southwest Medical Center	2,536,247	-	2,536,247	1.505296
4914 Cowley Co Conservation District	3,751	-	3,751	0.002226
4917 Osborne County Conservation Dist	2,445	-	2,445	0.001451
4919 Ottawa County Conservation District	2,583	-	2,583	0.001533
4920 Cloud Co Conservation District	5,207	-	5,207	0.003090
4925 Pawnee County Conservation District	3,888	-	3,888	0.002308
4926 Rawlins County Conservation Dist	4,645	-	4,645	0.002757
4927 Republic County Conservation Dist	3,245	-	3,245	0.001926
4928 Smith County Conservation District	3,811	-	3,811	0.002262
4932 Crawford County Conservation Dist	6,734	-	6,734	0.003997
4933 Hodgeman County Conservation Dist	5,994	-	5,994	0.003558
4935 Wyandotte County Conservation District	3,674	-	3,674	0.002181
4936 Hays Recreation Commission	44,946	-	44,946	0.026676
4943 Pottawatomie Wabaunsee Regional Library	23,411	-	23,411	0.013895
4944 Riley County Conservation District	4,158	-	4,158	0.002468
4945 Sumner County Conservation District	3,074	-	3,074	0.001824
4949 Pottawatomie County Extension Council	2,982	-	2,982	0.001770
4951 Chautauqua County Conservation Dist	1,754	-	1,754	0.001041
4953 Central Kansas Mental Health Center	518,987	-	518,987	0.308026
4961 Hamilton County Hospital	112,387	-	112,387	0.066703
4967 Sheridan County Public Library	2,141	-	2,141	0.001271
4970 Linn County Conservation District	3,467	-	3,467	0.002058
4971 Hamilton County Conservation Dist	3,451	-	3,451	0.002048
4972 Pottawatomie County Conservation Dist	9,799	-	9,799	0.005816
4973 City of Sylvania	3,759	-	3,759	0.002231
5051 Lincoln Co Conservation Dist	2,103	-	2,103	0.001248
5052 Sumner County Hospital District 1	252,413	-	252,413	0.149810
5053 Jefferson County Conservation Dist	5,547	-	5,547	0.003292
5225 City of Milford	6,856	-	6,856	0.004069
5242 City of Lansing	199,857	-	199,857	0.118618
5247 Barber County Conservation Dist	3,080	-	3,080	0.001828
5252 City of Grinnell	3,725	-	3,725	0.002211
5257 Ford Co Extension Council	2,063	-	2,063	0.001224
5259 Reno County Conservation Dist	16,325	-	16,325	0.009689
5311 SE Kansas Library System	56,045	-	56,045	0.033263
5327 NW Kansas Library System	23,762	-	23,762	0.014103
5336 Central Kansas Library System	75,227	-	75,227	0.044648
5339 City of Goessel	7,596	-	7,596	0.004508
5349 Salina Airport Authority	71,580	-	71,580	0.042484
5350 Stevens County Library	13,431	-	13,431	0.007971
5352 Atchison County Extension Council	81	-	81	0.000048

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5353 McPherson County Conservation Dist	\$ 2,557	\$ -	\$ 2,557	0.001518 %
5354 Atchison Public Library	21,775	-	21,775	0.012924
5355 Strother Field Commission	17,554	-	17,554	0.010419
5356 Scott County Library	5,154	-	5,154	0.003059
5357 Marion County Extension Council	1,147	-	1,147	0.000681
5363 Allen County Conservation District	3,000	-	3,000	0.001781
5369 Ness County Conservation Dist	6,030	-	6,030	0.003579
5371 Southwest Guidance Center	103,560	-	103,560	0.061464
5380 Kearny County Library	8,178	-	8,178	0.004854
5381 Wellsville City Library	5,403	-	5,403	0.003207
5384 Cherokee County Conservation Dist	1,406	-	1,406	0.000834
5389 City of Edgerton	112,110	-	112,110	0.066539
5390 Independence Recreation Commission	22,969	-	22,969	0.013632
5391 Neosho County Conservation District	2,521	-	2,521	0.001496
5408 NE Kansas Library System	51,478	-	51,478	0.030553
5413 Library Dist 1 Miami County	25,316	-	25,316	0.015025
5414 Southwest Kansas Library System	26,866	-	26,866	0.015945
5421 City of Grandview Plaza	54,175	-	54,175	0.032154
5427 Lyon County Conservation District	10,957	-	10,957	0.006503
5433 Riley County Extension Council	13,520	-	13,520	0.008024
5438 City of Holcomb	28,104	-	28,104	0.016680
5440 Newton Recreation Comm	52,034	-	52,034	0.030883
5441 Southeast Kansas Mental Health Center	452,746	-	452,746	0.268711
5446 Saline County/City Building Authority	23,119	-	23,119	0.013721
5454 RWD 2 Miami Co	63,806	-	63,806	0.037870
5463 City of Leonardville	7,674	-	7,674	0.004555
5466 Grant County Cemetery District	3,286	-	3,286	0.001950
5470 Pawnee Watershed District 81	12,237	-	12,237	0.007263
5471 City of Walton	6,537	-	6,537	0.003880
5472 Grant County Conservation Dist	1,820	-	1,820	0.001080
5478 RWD 3 Miami Co	4,678	-	4,678	0.002776
5489 Sumner County Extension Council	2,150	-	2,150	0.001276
5494 Pratt County Conservation Dist	2,985	-	2,985	0.001772
5497 Morton County Library	7,748	-	7,748	0.004599
5498 Kingman County Conservation Dist	6,944	-	6,944	0.004121
5501 Wakarusa Watershed Dist 35	6,388	-	6,388	0.003791
5505 Cherokee County Extension Council	5,798	-	5,798	0.003441
5506 Sek Multi County Health Dept	48,039	-	48,039	0.028512
5508 Hays Public Library	56,647	-	56,647	0.033621
5512 City of Rose Hill	104,902	-	104,902	0.062261
5513 Thomas County Extension Council	2,874	-	2,874	0.001706
5518 Plainville Memorial Library	4,474	-	4,474	0.002655
5520 Rice County Extension Council	2,160	-	2,160	0.001282
5521 Pottawatomie Creek Watershed Dist 90	3,692	-	3,692	0.002191
5523 Elk County Conservation District	1,754	-	1,754	0.001041
5532 Eureka Carnegie Library	4,696	-	4,696	0.002787
5536 NE Kansas Multi County Board of Health	104,837	-	104,837	0.062222
5537 Douglas County Extension Council	15,227	-	15,227	0.009037
5543 City of Lake Quivira	5,504	-	5,504	0.003267
5544 City of Silver Lake	18,898	-	18,898	0.011216
5546 City of Buffalo	2,264	-	2,264	0.001344
5549 South Central Kansas Library System	65,567	-	65,567	0.038915

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5551 SE Kansas Regional Planning Commission	\$ 19,251	\$ -	\$ 19,251	0.011426 %
5553 Riley County Law Enforcement Agency	470,739	-	470,739	0.279390
5555 Wet Walnut Creek Watershed Jt Dist 58	12,717	-	12,717	0.007548
5556 City of Garden Plain	28,493	-	28,493	0.016911
5561 Barber County Extension Council	2,161	-	2,161	0.001283
5564 City of Hoyt	6,798	-	6,798	0.004035
5570 RWD 9 Leavenworth County	10,852	-	10,852	0.006441
5573 Scott County Conservation District	2,532	-	2,532	0.001503
5585 Miami County Conservation Dist	5,666	-	5,666	0.003363
5598 Wichita County Conservation Dist	3,884	-	3,884	0.002305
5605 Kansas Association of Counties	31,871	-	31,871	0.018916
5606 Labette-Hackberry Crk Watershed Dist 96	3,933	-	3,933	0.002334
5615 Finney Co Conservation District	2,703	-	2,703	0.001604
5617 City of Manter	4,651	-	4,651	0.002760
5620 Dorothy Bramlage Library	49,549	-	49,549	0.029408
5621 Shawnee Heights Fire District	2,701	-	2,701	0.001603
5622 Doniphan Co Rural Fire District 2	12,602	-	12,602	0.007479
5632 Stafford County Conservation Dist	2,789	-	2,789	0.001655
5635 City of Melvern	8,425	-	8,425	0.005000
5636 Geary County Conservation District	3,042	-	3,042	0.001805
5641 Hamilton County Extension Council	1,189	-	1,189	0.000706
5642 Stafford Recreation Commission	2,565	-	2,565	0.001522
5643 RWD 3 Marshall Co	5,666	-	5,666	0.003363
5647 Metropolitan Topeka Airport Auth	183,321	-	183,321	0.108803
5648 Dickinson Co Conservation Dist	3,138	-	3,138	0.001862
5649 Burlington Recreation Commission	31,900	-	31,900	0.018933
5656 RWD 3 Nemaha Co	13,549	-	13,549	0.008042
5661 Kansas Municipal Energy Agency	245,314	-	245,314	0.145597
5662 Atchison County Conservation Dist	3,277	-	3,277	0.001945
5665 Holcomb Recreation Commission	22,566	-	22,566	0.013393
5668 City of Auburn	21,120	-	21,120	0.012535
5674 RWD 1 Consolidated Shawnee Co	16,912	-	16,912	0.010037
5675 Derby Recreation Commission	167,283	-	167,283	0.099285
5676 RWD 2 Mitchell Co	12,453	-	12,453	0.007391
5677 South Central Kansas Reg Medical Center	826,510	-	826,510	0.490545
5680 Ellis County Conservation District	13,257	-	13,257	0.007868
5681 Pratt County Extension Council	3,431	-	3,431	0.002036
5686 City of Park City	160,001	-	160,001	0.094963
5687 City of Bel Aire	178,876	-	178,876	0.106165
5690 Grant County Recreation Comm	37,986	-	37,986	0.022545
5702 City of Meriden	16,139	-	16,139	0.009579
5704 Highland Cemetery	3,938	-	3,938	0.002337
5710 Public Wholesale Water District No 4	20,408	-	20,408	0.012112
5715 Public Wholesale Water Supply Dist 5	14,744	-	14,744	0.008751
5717 Kearny County Conservation District	5,251	-	5,251	0.003117
5724 Marion County Rural Water District 4	9,171	-	9,171	0.005443
5725 Crawford County RWD 2	5,318	-	5,318	0.003156
9000 Topeka Metropolitan Transit Authority	373,494	-	373,494	0.221674
9035 Coffey County Library	53,062	-	53,062	0.031493
9036 Colby Housing Authority	22,588	-	22,588	0.013406
9037 McPherson Recreation Commission	20,436	-	20,436	0.012129
9038 Sedgwick County Conservation District	3,714	-	3,714	0.002204

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9039 RWD 1 Jackson Co	\$ 14,415	\$ -	\$ 14,415	0.008555 %
9040 RWD 3 Jackson Co	23,436	-	23,436	0.013910
9044 Disability Rights Center of Kansas	122,675	-	122,675	0.072809
9049 Kearny County Council on Aging	5,544	-	5,544	0.003290
9050 USD 208 Recreation Commission	7,323	-	7,323	0.004346
9052 City of Salina Housing Authority	44,636	-	44,636	0.026492
9058 Atwood Public Library	2,447	-	2,447	0.001452
9059 Smoky Hills Public Television	44,743	-	44,743	0.026556
9060 USD 303 Recreation Commission	3,258	-	3,258	0.001934
9061 Consolidated RWD 1	11,863	-	11,863	0.007041
9062 City of Oakley Housing Authority	6,048	-	6,048	0.003590
9064 Coffey County Historical Museum	8,879	-	8,879	0.005270
9065 Turner Recreation Commission	31,406	-	31,406	0.018640
9068 Shawnee County Fire District 1	5,689	-	5,689	0.003376
9069 City of Howard Housing Authority	3,392	-	3,392	0.002013
9071 Russell Recreation Commission	6,992	-	6,992	0.004150
9072 City of Russell Housing Authority	12,206	-	12,206	0.007244
9075 Oberlin City Library	2,367	-	2,367	0.001405
9076 Pratt Airport Authority	10,797	-	10,797	0.006408
9079 RWD 1 Elk Co	5,982	-	5,982	0.003550
9080 Ottawa Recreation Commission	29,364	-	29,364	0.017428
9081 Oberlin Housing Authority	4,167	-	4,167	0.002473
9082 Fort Scott Housing Authority	24,890	-	24,890	0.014773
9084 Goddard Public Library	7,667	-	7,667	0.004550
9085 Johnson Co Fire Dist 1	1,381	-	1,381	0.000820
9086 SE Kansas Area Agency on Aging	65,245	-	65,245	0.038724
9087 Ulysses Housing Authority	8,231	-	8,231	0.004885
9089 Lakin Recreation Commission	11,898	-	11,898	0.007062
9090 City of Agra	1,390	-	1,390	0.000825
9091 City of Chase	6,487	-	6,487	0.003850
9092 Larned Recreation Comm	5,450	-	5,450	0.003235
9093 City of Scammon	2,905	-	2,905	0.001724
9095 Comanche County Hospital	261,959	-	261,959	0.155476
9096 Rossville Community Library	7,150	-	7,150	0.004244
9097 Edwards County Hospital	398,156	-	398,156	0.236311
9098 Sublette Recreation Commission	8,412	-	8,412	0.004993
9100 City of Weir	3,859	-	3,859	0.002290
9101 Deerfield Recreation Commission	4,297	-	4,297	0.002550
9102 Stanton County Cemetery Board	3,059	-	3,059	0.001816
9103 SW Kansas Area Agency on Aging	65,284	-	65,284	0.038747
9104 Jayhawk Area Agency on Aging	77,900	-	77,900	0.046235
9105 NW Kansas Area Agency on Aging	66,680	-	66,680	0.039575
9106 Post Rock Extension District 1	16,853	-	16,853	0.010002
9108 City of Bronson	9,252	-	9,252	0.005491
9109 City of Gridley	7,741	-	7,741	0.004594
9110 City of Inman	41,772	-	41,772	0.024792
9111 City of New Strawn	7,432	-	7,432	0.004411
9113 City of Uniontown	7,881	-	7,881	0.004677
9114 Erie City Public Library	1,909	-	1,909	0.001133
9115 Oakley Public Library	8,056	-	8,056	0.004781
9116 Oswego Public Library	2,100	-	2,100	0.001246
9117 Stanton County Public Library	9,483	-	9,483	0.005628

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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9121 Wichita County Extension Council	\$ 2,409	\$ -	\$ 2,409	0.001430 %
9122 Jewell County Conservation District	2,157	-	2,157	0.001280
9123 Rooks County Conservation District	3,788	-	3,788	0.002248
9124 Russell County Conservation District	4,090	-	4,090	0.002427
9125 Saline County Conservation District	10,634	-	10,634	0.006311
9126 Hugoton Recreation Commission	15,786	-	15,786	0.009369
9127 Hospital Dist No 6 of Harper County	713,934	-	713,934	0.423729
9128 Johnson County RWD 7	43,667	-	43,667	0.025917
9129 Jetmore Housing Authority	3,329	-	3,329	0.001976
9130 Stanton County Health Care Facility	439,926	-	439,926	0.261102
9131 City of Palco	5,159	-	5,159	0.003062
9132 Western Kansas Groundwater Management	10,125	-	10,125	0.006009
9134 Tri-Ko Inc	330,894	-	330,894	0.196390
9135 Mary Cotton Public Library	6,388	-	6,388	0.003791
9136 City of Harveyville	5,304	-	5,304	0.003148
9137 SE Kansas Regional Juvenile Detention Center	35,886	-	35,886	0.021299
9138 City of Greenleaf	5,192	-	5,192	0.003082
9139 Kansas Guardianship Program	40,316	-	40,316	0.023928
9140 City of Pleasanton	37,270	-	37,270	0.022120
9141 City of Winchester	4,899	-	4,899	0.002908
9142 Wakarusa Township	22,852	-	22,852	0.013563
9144 N C Kansas Reg Juvenile Deten Facility	104,341	-	104,341	0.061928
9145 Developmental Services of NW Kansas Inc	588,480	-	588,480	0.349271
9146 Futures Unlimited Inc	232,337	-	232,337	0.137895
9147 C O F Training Services Inc	314,531	-	314,531	0.186678
9148 NW Local Environmental Protection Group	6,931	-	6,931	0.004114
9149 Big Lakes Developmental Center Inc	390,181	-	390,181	0.231578
9150 Multi Community Diversified Service Inc	278,676	-	278,676	0.165398
9151 High Plains Mental Health Center	493,226	-	493,226	0.292736
9152 Arrowhead West Inc	505,856	-	505,856	0.300232
9154 NE Kansas Area Agency on Aging Inc	42,304	-	42,304	0.025108
9155 City of Onaga	25,192	-	25,192	0.014952
9156 Central Rush County Ems	2,841	-	2,841	0.001686
9157 Tri-Valley Developmental Service Inc	235,481	-	235,481	0.139761
9159 Sunflower Extension District 6	8,771	-	8,771	0.005206
9160 Goodland Housing Authority	10,637	-	10,637	0.006313
9161 Medicine Lodge Township	7,324	-	7,324	0.004347
9162 NW Kansas Groundwater Mgt Dist 4	17,595	-	17,595	0.010443
9163 Coldwater-Wilmore Regional Library	2,542	-	2,542	0.001509
9164 Twin Valley Developmental Services Inc	173,797	-	173,797	0.103151
9166 Scott County Extension Council	1,253	-	1,253	0.000744
9169 Housing Authority City of Iola	23,761	-	23,761	0.014102
9170 Plumb Township Wabaunsee Co	1,473	-	1,473	0.000874
9171 Training & Evaluation Center Hutchinson	314,339	-	314,339	0.186564
9172 Nemaha County Training Center Inc	93,737	-	93,737	0.055634
9173 Sheltered Living Inc	401,864	-	401,864	0.238512
9174 Starkey Inc	786,543	-	786,543	0.466824
9175 Community Living Opportunities Inc	50,153	-	50,153	0.029766
9177 City of Cunningham	6,971	-	6,971	0.004137
9178 City of Greeley	4,292	-	4,292	0.002547
9181 Colby Recreation Dept	3,509	-	3,509	0.002083
9182 City of Whitewater	10,926	-	10,926	0.006485

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2021

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9183 Walnut Creek Extension Dist 2	\$ 10,088	\$ -	\$ 10,088	0.005987 %
9184 SC Kansas Area Agency on Aging	22,888	-	22,888	0.013584
9185 Rice County Council on Aging	21,382	-	21,382	0.012690
9186 Kingman County Council on Aging	10,970	-	10,970	0.006511
9187 City of Norcatour	2,490	-	2,490	0.001478
9188 Beloit Housing Authority	3,381	-	3,381	0.002007
9190 Sherman County Conservation District	6,450	-	6,450	0.003828
9191 Jackson County Conservation District	8,024	-	8,024	0.004762
9192 Johnson County Extension Council	13,801	-	13,801	0.008191
9193 Yates Center Public Library	2,929	-	2,929	0.001738
9194 Overbrook Public Library	4,050	-	4,050	0.002404
9195 Franklin County RWD 6	14,935	-	14,935	0.008864
9196 Public Wholesale Water Supply 11	20,011	-	20,011	0.011877
9197 Public Wholesale Water Supply 12	15,511	-	15,511	0.009206
9198 Pawnee Mental Health Services Inc	651,672	-	651,672	0.386776
9199 Topeka Association for Retarded Citizens	288,831	-	288,831	0.171425
9200 North Central Regional Planning Commission	80,051	-	80,051	0.047511
9201 Coffeyville Regional Medical Center Inc	1,635,418	-	1,635,418	0.970642
9202 Kansas Public Telecommunications	97,106	-	97,106	0.057634
9204 Elk County Council on Aging	8,501	-	8,501	0.005045
9205 City of La Harpe	13,640	-	13,640	0.008096
9206 City of Offerle	3,180	-	3,180	0.001887
9207 Wabaunsee County Extension Council	3,381	-	3,381	0.002007
9208 Cowley County Council on Aging	15,780	-	15,780	0.009366
9209 McPherson County Council on Aging	7,051	-	7,051	0.004185
9210 Center Twp Reno County	2,881	-	2,881	0.001710
9211 RWD 5 Anderson Co	7,412	-	7,412	0.004399
9212 RWD 3 Cowley Co	8,595	-	8,595	0.005101
9213 RWD 6 Crawford Co	4,617	-	4,617	0.002740
9214 RWD 1 Woodson Co	11,724	-	11,724	0.006958
9215 Kansas Bostwick Irrigation District 2	43,002	-	43,002	0.025522
9216 Greeley County Library	4,324	-	4,324	0.002566
9217 Haskell Township Library	7,247	-	7,247	0.004301
9218 City of Kensington	7,100	-	7,100	0.004214
9219 City of Mound Valley	4,789	-	4,789	0.002842
9220 Kanwaka Township	10,352	-	10,352	0.006144
9221 Lincoln Township Dickinson County	2,649	-	2,649	0.001572
9222 Doniphan Co Conservation District	4,724	-	4,724	0.002804
9224 Gove County Medical Center	698,830	-	698,830	0.414765
9225 Bird City Housing Authority	2,938	-	2,938	0.001744
9226 Scott Recreation Commission	7,420	-	7,420	0.004404
9227 Labette Center for Mental Health Service	183,860	-	183,860	0.109123
9228 Cheney Recreation Commission	8,333	-	8,333	0.004946
9229 Douglass Public Library	2,808	-	2,808	0.001667
9230 Reno Township	10,433	-	10,433	0.006192
9231 City of Richmond	8,652	-	8,652	0.005135
9233 Iroquois Center for Human Development	89,922	-	89,922	0.053370
9234 Bert Nash Community Mental Health	733,194	-	733,194	0.435160
9235 City of Elwood	38,872	-	38,872	0.023071
9236 City of Elk City	4,936	-	4,936	0.002930
9237 Park Township	2,788	-	2,788	0.001655
9238 Unified Government of Wyandotte County	5,960,955	-	5,960,955	3.537905

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

Schedules of Employer and Nonemployer Allocations
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<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9240 Flint Hills Community Health Center Inc	\$ 469,499	\$ -	\$ 469,499	0.278654 %
9242 University of Kansas Hospital Authority	2,844,460	-	2,844,460	1.688224
9243 St Francis Housing Authority	2,828	-	2,828	0.001678
9244 Horton Housing Authority	5,414	-	5,414	0.003213
9245 Lawrence Housing Authority	167,437	-	167,437	0.099376
9246 Lincoln Housing Authority	8,004	-	8,004	0.004750
9247 City of Burden	9,082	-	9,082	0.005390
9248 City of Longton	5,982	-	5,982	0.003550
9249 City of Westmoreland	14,181	-	14,181	0.008417
9250 Consolidated RWD 2	19,879	-	19,879	0.011798
9251 Towanda Township	4,545	-	4,545	0.002698
9253 City of Herndon	3,242	-	3,242	0.001924
9254 Housing Authority of City of Galena	5,026	-	5,026	0.002983
9255 Atchison Housing Authority	39,848	-	39,848	0.023650
9256 Jetmore Public Library	2,622	-	2,622	0.001556
9257 Hays Housing Authority	4,759	-	4,759	0.002825
9258 Housing Authority of City of Belleville	6,929	-	6,929	0.004112
9259 Sharon Springs Housing Authority	2,320	-	2,320	0.001377
9260 Haysville Community Library	17,490	-	17,490	0.010381
9261 Hamilton County Library	7,907	-	7,907	0.004693
9262 Ellis Public Library	2,884	-	2,884	0.001712
9263 Bucklin Public Library	1,466	-	1,466	0.000870
9264 Elkhart Cemetery District	2,728	-	2,728	0.001619
9265 Ellis Recreation Commission	5,209	-	5,209	0.003092
9266 Clay County Conservation District	5,704	-	5,704	0.003385
9267 City of Linn Valley	11,741	-	11,741	0.006968
9268 City of Blue Mound	7,005	-	7,005	0.004158
9269 Kansas Workers Risk Cooperative for Counties	67,155	-	67,155	0.039857
9270 Manhattan Housing Authority	40,739	-	40,739	0.024179
9271 Norton Housing Authority	9,328	-	9,328	0.005536
9272 Topeka Housing Authority	220,342	-	220,342	0.130776
9275 City of Linwood	9,670	-	9,670	0.005739
9276 Lindsborg Community Library	2,503	-	2,503	0.001486
9277 City of North Newton	45,119	-	45,119	0.026779
9278 City of Arcadia	5,808	-	5,808	0.003447
9279 Four County Mental Health Center Inc	942,364	-	942,364	0.559305
9280 Disability Planning Organization of Kansas Inc	41,774	-	41,774	0.024793
9281 OCCK Inc	858,081	-	858,081	0.509282
9282 Housing Authority of Kansas City Kansas	478,040	-	478,040	0.283723
9283 Hoisington Recreation Commission	4,106	-	4,106	0.002437
9284 Cottonwood Inc	625,359	-	625,359	0.371159
9285 Johnson Co Fire Dist No 2	286	-	286	0.000170
9286 Oskaloosa Public Library	4,198	-	4,198	0.002492
9287 Basehor Community Library	31,498	-	31,498	0.018694
9288 City of Gypsum	7,164	-	7,164	0.004252
9289 Greenleaf Housing Authority	1,924	-	1,924	0.001142
9292 Spring Hill Recreation Commission	26,133	-	26,133	0.015510
9293 RWD 4 Franklin Co	4,281	-	4,281	0.002541
9294 Mulvane Public Library	16,596	-	16,596	0.009850
9295 City of Prescott	7,745	-	7,745	0.004597
9297 Thomas Co Economic Development Alliance	5,977	-	5,977	0.003547
9298 Housing Authority of City of Holton	6,571	-	6,571	0.003900

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

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9299 City of Bentley	\$ 10,671	\$ -	\$ 10,671	0.006333 %
9301 The Center for Counseling & Consultation	221,054	-	221,054	0.131198
9306 River Valley Extension District 4	23,617	-	23,617	0.014017
9307 Public Wholesale Water Supply District 13	15,104	-	15,104	0.008964
9308 Linn County Library District 1	4,184	-	4,184	0.002483
9309 Pleasanton Housing Authority	7,057	-	7,057	0.004188
9310 Public Housing Agency of S Hutchinson	19,100	-	19,100	0.011336
9311 Housing Authority of the City of Solomon	2,022	-	2,022	0.001200
9313 USD 350 Recreation Commission	4,052	-	4,052	0.002405
9314 Wellington Housing Authority	14,461	-	14,461	0.008583
9318 Linn County Library District # 5	6,126	-	6,126	0.003636
9320 City of Vermillion	2,945	-	2,945	0.001748
9321 Public Wholesale Water Supply District # 20	13,231	-	13,231	0.007853
9322 Thomas County Historical Society	9,157	-	9,157	0.005435
9323 Phillips-Rooks Extension Dist # 5	5,465	-	5,465	0.003244
9329 Jefferson County Rural Water Dist No 13	13,807	-	13,807	0.008195
9330 Rose Hill Recreation Commission	11,236	-	11,236	0.006669
9339 Coffey County Conservation District	3,476	-	3,476	0.002063
9341 Meadowlark Extension District	20,647	-	20,647	0.012254
9342 Park City Public Library	9,058	-	9,058	0.005376
9347 Auburn Township	11,879	-	11,879	0.007050
9350 The Housing Authority of the City of Paola	17,918	-	17,918	0.010635
9351 The Housing Authority of the City of Phillipsburg	8,485	-	8,485	0.005036
9353 Equus Beds Groundwater Mgmt Dist # 2	17,194	-	17,194	0.010205
9354 Americus Township Library	1,656	-	1,656	0.000983
9360 Southeast Kansasworks Inc	89,673	-	89,673	0.053222
9362 Kansas Power Pool	74,203	-	74,203	0.044040
9363 Osborne Housing Authority	6,350	-	6,350	0.003769
9365 Newton Housing Authority	20,062	-	20,062	0.011907
9366 Lincoln Carnegie Library	3,098	-	3,098	0.001839
9367 City of St George	25,165	-	25,165	0.014936
9370 Ashland Library	2,778	-	2,778	0.001649
9372 City of Otis	7,024	-	7,024	0.004169
9375 City of Chanute Housing Authority	22,709	-	22,709	0.013478
9380 Baldwin City Recreation Commission	22,155	-	22,155	0.013149
9381 Barton County Conservation District	4,965	-	4,965	0.002947
9382 Coffey County Housing Authority	7,055	-	7,055	0.004187
9383 Parsons Housing Authority	15,584	-	15,584	0.009249
9387 Hoxie Housing Authority	3,646	-	3,646	0.002164
9403 Strong City Housing Authority	2,112	-	2,112	0.001253
9404 Public Wholesale Water Supply District # 23	19,692	-	19,692	0.011687
9406 Stockton Recreation Commission	3,378	-	3,378	0.002005
9407 Unified Greeley County	128,981	-	128,981	0.076552
9408 Great Plains Development Authority	28,713	-	28,713	0.017042
9411 Horsethief Reservoir	10,592	-	10,592	0.006286
9412 City of Fontana	1,114	-	1,114	0.000661
9418 Garden City Housing Authority	15,806	-	15,806	0.009381
9424 Rural Water District # 5	43,289	-	43,289	0.025693
9425 Oaklawn Improvement District	12,977	-	12,977	0.007702
9427 Twin Creeks Extension District # 9	7,730	-	7,730	0.004588
9432 Graves Memorial Public Library	2,385	-	2,385	0.001416
9434 Pottawatomie Co RWD # 4	7,126	-	7,126	0.004229

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

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9436 Neodesha Housing Authority	\$ 11,014	\$ -	\$ 11,014	0.006537 %
9443 Minneha Township	7,730	-	7,730	0.004588
9447 Golden Prairie Extension District 12	17,447	-	17,447	0.010355
9448 Frontier Extension District # 11	17,310	-	17,310	0.010274
9449 Southwind Extension District # 10	16,225	-	16,225	0.009630
9451 Montgomery Co RWD # 12	2,582	-	2,582	0.001532
9455 Coffey County Fire District # 1	9,105	-	9,105	0.005404
9460 Liberal Housing Authority	15,951	-	15,951	0.009467
9463 City of Benton	23,833	-	23,833	0.014145
9468 Salt Creek Township	3,050	-	3,050	0.001810
9480 Clay Center Housing Authority	19,063	-	19,063	0.011314
9482 RWD # 1 Washington	15,008	-	15,008	0.008907
9483 Leavenworth Water District # 7	5,258	-	5,258	0.003121
9484 Lakin Comanche Cemetery District	6,616	-	6,616	0.003927
9486 Chisholm Creek Utility Authority	21,246	-	21,246	0.012610
9490 City of Atlanta	2,347	-	2,347	0.001393
9491 Chapman Housing Authority	2,051	-	2,051	0.001217
9493 Downs Housing Authority	4,408	-	4,408	0.002616
9494 Garfield Township	2,999	-	2,999	0.001780
9495 Seneca Housing Authority	7,330	-	7,330	0.004350
9497 Beck-Bookman Library	5,105	-	5,105	0.003030
9499 Midway Extension District # 15	6,135	-	6,135	0.003641
9510 Douglas County Conservation District	9,794	-	9,794	0.005813
9515 Northeast Kansas Environmental Services	5,946	-	5,946	0.003529
9516 Grant Township	9,307	-	9,307	0.005524
9518 Hesston Recreation Commission	10,458	-	10,458	0.006207
9519 Williamsport Township	5,451	-	5,451	0.003235
9520 Clay Center Public Utilities Commission	124,381	-	124,381	0.073822
9521 Hill City Housing Authority	3,417	-	3,417	0.002028
9522 Wellsville Fire District	1,715	-	1,715	0.001018
9523 Frontenac Housing Authority	1,731	-	1,731	0.001027
9529 Butler County Fire District # 3	24,177	-	24,177	0.014349
9534 Cowley Rural Water District # 5	16,167	-	16,167	0.009595
9541 Lincoln Library	6,322	-	6,322	0.003752
9544 Cottonwood Extension District	5,841	-	5,841	0.003467
9547 Flint Hills Metropolitan Planning Organization	14,577	-	14,577	0.008652
9556 Clearwater Recreation Commission	4,814	-	4,814	0.002857
9559 Minneapolis Housing Authority	13,732	-	13,732	0.008150
9561 Valley Center Recreation Commission	20,678	-	20,678	0.012273
9568 Coldwater Housing Authority	2,229	-	2,229	0.001323
9569 Wild West Extension District # 18	7,174	-	7,174	0.004258
9572 Franklin County Rural Water District # 1	9,512	-	9,512	0.005645
9573 City of Copeland	3,160	-	3,160	0.001876
9574 Walnut Township	3,371	-	3,371	0.002001
9581 West Plains Extension District # 19	1,831	-	1,831	0.001087
9582 South Central Kansas Clinic LLC	36,076	-	36,076	0.021412
9583 Chisholm Trail District # 20	2,970	-	2,970	0.001763
9588 Haven Community Ems	3,200	-	3,200	0.001899
9589 Shawnee County Conservation District	1,624	-	1,624	0.000964
9590 Nortonville Public Library	848	-	848	0.000503
Total Local Group	\$ 168,488,278	\$ -	\$ 168,488,278	100.000000 %

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

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
Kansas Police and Firemen Group				
S246 Fort Hays State University	\$ 105,298	\$ -	\$ 105,298	0.084048 %
S367 Kansas State University	257,575	-	257,575	0.205595
S379 Emporia State University	90,506	-	90,506	0.072242
S385 Pittsburg State University	102,965	-	102,965	0.082186
S682 Staff Benefits University of Kansas	332,491	-	332,491	0.265393
S683 University of Kansas Medical Center	696,642	-	696,642	0.556057
S715 Wichita State University	293,495	-	293,495	0.234267
Other state agencies	9,588,304	-	9,588,304	7.653349
3 Anderson County	100,187	-	100,187	0.079969
4 Atchison County	346,923	-	346,923	0.276913
12 Cherokee County	244,650	-	244,650	0.195279
18 Cowley County	275,450	-	275,450	0.219863
20 Dickinson County	232,999	-	232,999	0.185979
22 Douglas County	1,521,165	-	1,521,165	1.214188
25 Ellis County	657,408	-	657,408	0.524741
28 Ford County	685,884	-	685,884	0.547470
29 Franklin County	685,451	-	685,451	0.547124
33 Gray County	115,060	-	115,060	0.091840
37 Harvey County	305,047	-	305,047	0.243487
39 Jefferson County	426,902	-	426,902	0.340752
41 Johnson County	11,198,771	-	11,198,771	8.938818
42 Kearny County	221,482	-	221,482	0.176786
45 Labette County	186,021	-	186,021	0.148481
47 Leavenworth County	1,439,386	-	1,439,386	1.148913
56 Miami County	898,763	-	898,763	0.717389
61 Neosho County	163,107	-	163,107	0.130191
66 Ottawa County	72,953	-	72,953	0.058231
71 Reno County	559,212	-	559,212	0.446361
72 Republic County	77,297	-	77,297	0.061698
74 Riley County	506,817	-	506,817	0.404539
77 Russell County	100,814	-	100,814	0.080469
80 Sedgwick County	7,492,991	-	7,492,991	5.980878
81 Seward County	417,344	-	417,344	0.333122
82 Shawnee County	1,812,999	-	1,812,999	1.447129
88 Sumner County	245,803	-	245,803	0.196199
97 City of Abilene	252,316	-	252,316	0.201398
104 City of Arkansas City	616,194	-	616,194	0.491844
107 City of Atchison	448,678	-	448,678	0.358133
120 City of Chanute	473,894	-	473,894	0.378260
126 City of Coffeyville	616,829	-	616,829	0.492351
130 City of Dodge City	845,260	-	845,260	0.674683
135 City of El Dorado	520,835	-	520,835	0.415729
141 City of Erie	36,413	-	36,413	0.029065
142 City of Eudora	179,222	-	179,222	0.143054
144 City of Fort Scott	331,391	-	331,391	0.264515
147 City of Garden City	1,316,041	-	1,316,041	1.050459
148 City of Garnett	97,316	-	97,316	0.077677
151 City of Girard	85,879	-	85,879	0.068548
160 City of Hays	694,615	-	694,615	0.554439
170 City of Hutchinson	2,149,655	-	2,149,655	1.715847
177 City of Junction City	1,417,586	-	1,417,586	1.131512

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
186 City of Lawrence	\$ 5,882,216	\$ -	\$ 5,882,216	4.695163 %
187 City of Leavenworth	1,429,204	-	1,429,204	1.140785
188 City of Liberal	719,547	-	719,547	0.574340
193 City of Marion	49,522	-	49,522	0.039528
200 City of Minneola	18,127	-	18,127	0.014469
208 City of Newton	1,312,456	-	1,312,456	1.047598
211 City of Olathe	6,051,472	-	6,051,472	4.830263
214 City of Oswego	42,192	-	42,192	0.033677
215 City of Ottawa	694,977	-	694,977	0.554728
217 City of Paola	214,461	-	214,461	0.171182
218 City of Parsons	434,641	-	434,641	0.346929
221 City of Pittsburg	876,810	-	876,810	0.699866
235 City of Topeka	8,621,362	-	8,621,362	6.881539
246 City of Wellington	440,440	-	440,440	0.351558
248 City of Winfield	648,272	-	648,272	0.517448
297 Clark County	56,318	-	56,318	0.044953
301 Pottawatomie County	783,347	-	783,347	0.625265
304 City of Augusta	291,353	-	291,353	0.232557
307 City of Bonner Springs	310,904	-	310,904	0.248162
314 City of Herington	92,426	-	92,426	0.073774
318 City of Manhattan	1,238,153	-	1,238,153	0.988289
319 City of McPherson	649,117	-	649,117	0.518123
322 City of Salina	2,482,750	-	2,482,750	1.981722
366 City of Concordia	203,010	-	203,010	0.162042
380 Haskell County	69,515	-	69,515	0.055487
385 City of Baldwin City	130,695	-	130,695	0.104320
393 City of Emporia	1,212,706	-	1,212,706	0.967977
395 City of Gardner	585,148	-	585,148	0.467063
404 City of Rossville	20,545	-	20,545	0.016399
406 City of Spring Hill	206,638	-	206,638	0.164938
442 City of Belleville	47,961	-	47,961	0.038282
459 City of Shawnee	2,904,717	-	2,904,717	2.318534
480 City of Lenexa	3,077,640	-	3,077,640	2.456561
483 Soldier Twp Shawnee County	98,067	-	98,067	0.078277
579 City of Scott City	37,162	-	37,162	0.029663
641 City of Moundridge	102,031	-	102,031	0.081441
676 City of Mission	412,511	-	412,511	0.329265
769 City of Roeland Park	180,061	-	180,061	0.143724
940 City of Louisburg	139,671	-	139,671	0.111485
1069 City of Merriam	480,875	-	480,875	0.383833
4087 City of Overbrook	16,983	-	16,983	0.013556
4126 City of Derby	978,682	-	978,682	0.781180
4182 City of Leawood	2,018,705	-	2,018,705	1.611323
4254 City of Fairway	125,986	-	125,986	0.100562
4279 City of Victoria	34,679	-	34,679	0.027681
4476 Johnson Co Consolidated Fire Dist No 2	1,459,933	-	1,459,933	1.165313
4583 City of Overland Park	3,058,376	-	3,058,376	2.441184
4612 City of Westwood	93,161	-	93,161	0.074361
4808 Johnson Co Park & Recreation Dist	369,183	-	369,183	0.294681
4809 City of Edwardsville	528,224	-	528,224	0.421626
4810 City of Goddard	150,682	-	150,682	0.120274
5242 City of Lansing	245,781	-	245,781	0.196181

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2021

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5553 Riley County Law Enforcement Agency	\$ 1,714,026	\$ -	\$ 1,714,026	1.368129 %
5621 Shawnee Heights Fire District	145,373	-	145,373	0.116036
5686 City of Park City	174,647	-	174,647	0.139403
9085 Johnson Co Fire Dist 1	666,339	-	666,339	0.531869
9238 Unified Government of Wyandotte County	15,569,442	-	15,569,442	12.427473
9267 City of Linn Valley	26,660	-	26,660	0.021280
9285 Johnson Co Fire Dist No 2	761,942	-	761,942	0.608179
9290 City of Basehor	198,528	-	198,528	0.158464
9316 City of Andover	605,919	-	605,919	0.483642
9340 McPherson County Rural Fire Dist # 9	1,754	-	1,754	0.001400
9364 Leavenworth Co Fire District # 1	117,053	-	117,053	0.093431
9417 Northwest Consolidated Fire District	370,427	-	370,427	0.295673
9538 Fairmount Township Fire Dept	29,643	-	29,643	0.023661
5543 City of Lake Quivira	23,333	-	23,333	0.018624
240 City of Wakefield	7,698	-	7,698	0.006145
Total Kansas Police and Firemen Group	\$ 125,282,465	\$ -	\$ 125,282,465	100.000000 %
Judges Group:				
Employer - State of Kansas				
Total Judges Group	\$ 5,019,371	\$ -	\$ 5,019,371	100.000000 %
Total Pension Plan	\$ 931,314,974	\$ 72,863,628	\$ 1,004,178,602	

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group														
Special Funding Situation - Subtotal	\$ 581,969,154	\$ 8,642,167	\$ 83,772,792	\$ 1,681,635	\$ 94,096,594	\$ 2,714,579	\$ 143,559,198	\$ 13,690,421	\$ 159,964,198	\$ 47,138,798	\$ (2,699,318)	\$ 44,439,480	\$ -	\$ 44,439,480
Nonspecial Funding Situation														
Employer - State of Kansas														
S175 Kansas Housing Resource Corporation	\$ 3,847,183	\$ 57,130	\$ 553,791	\$ 886,793	\$ 1,497,714	\$ 17,945	\$ 949,016	\$ 130,602	\$ 1,097,563	\$ 311,617	\$ 190,469	\$ 502,086	\$ -	\$ 502,086
S176 Kansas Development Finance Authority	903,019	13,410	129,987	35,285	178,682	4,212	222,755	120,178	347,145	73,143	(35,408)	37,735	-	37,735
S246 Fort Hays State University	6,685,034	99,272	962,291	-	1,061,563	31,182	1,649,053	1,739,159	3,419,394	541,480	(1,052,728)	(511,248)	-	(511,248)
S276 Dept of Transportation	113,637,234	1,687,498	16,357,754	1,541,432	19,586,684	530,058	28,031,846	3,238,436	31,800,340	9,204,479	(4,515,820)	4,688,659	-	4,688,659
S367 Kansas State University	46,297,189	687,507	6,664,348	-	7,351,855	215,952	11,420,514	9,956,836	21,593,302	3,750,016	(4,373,289)	(623,273)	-	(623,273)
S379 Emporia State University	6,736,585	100,037	969,712	-	1,069,749	31,423	1,661,769	1,611,272	3,304,464	545,655	(963,728)	(418,073)	-	(418,073)
S385 Pittsburg State University	9,570,210	142,116	1,377,604	-	1,519,720	44,640	2,360,764	1,462,508	3,867,912	775,175	(823,529)	(48,354)	-	(48,354)
S450 Kansas Lottery	5,324,758	79,072	766,484	70,187	915,743	24,837	1,313,503	77,701	1,416,041	431,299	(2,525)	428,774	-	428,774
S561 Kansas Board of Regents	511,005	7,588	73,558	36,446	117,592	2,384	126,054	151,290	279,728	41,391	(96,052)	(54,661)	-	(54,661)
S682 Staff Benefits University of Kansas	30,956,345	459,698	4,456,077	-	4,915,775	144,395	7,636,260	7,385,550	15,166,205	2,507,427	(3,943,296)	(1,435,869)	-	(1,435,869)
S683 University of Kansas Medical Center	14,137,138	209,935	2,035,000	147,954	2,392,889	65,942	3,487,326	564,037	4,117,305	1,145,091	(74,256)	1,070,835	-	1,070,835
S715 Wichita State University	12,405,976	184,227	1,785,805	-	1,970,032	57,867	3,060,285	4,632,478	7,750,630	1,004,869	(2,829,485)	(1,824,616)	-	(1,824,616)
Other state agencies (less KPERS)	902,863,962	13,407,423	129,964,679	39,276,278	182,648,380	4,211,379	222,716,986	13,103,605	240,031,970	73,130,887	(865,281)	72,265,606	-	72,265,606
State Subtotal	\$ 1,153,875,638	\$ 17,134,913	\$ 166,097,090	\$ 41,994,375	\$ 225,226,378	\$ 5,382,216	\$ 284,636,131	\$ 44,173,652	\$ 334,191,999	\$ 93,462,529	\$ (19,384,928)	\$ 74,077,601	\$ -	\$ 74,077,601

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	6/30/21 Net Pension Liability (NPL)	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense				
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
Employers - Other														
4930 North Central Kansas Technical College	\$ 67,383	\$ 1,001	\$ 9,700	\$ 37,891	\$ 48,592	\$ 314	\$ 16,622	\$ 48,920	\$ 65,856	\$ 5,458	\$ 6,574	\$ 12,032	\$ -	\$ 12,032
4931 North West Kansas Technical College	29,579	439	4,258	20,491	25,188	138	7,296	47,549	54,983	2,396	(32,353)	(29,957)	-	(29,957)
5045 Allen County Community College	25,691	382	3,698	5,361	9,441	120	6,337	17,086	23,543	2,081	2,697	4,778	-	4,778
5046 Coffeyville Community College	-	-	-	768	768	-	-	1,034	1,034	-	(1)	(1)	-	(1)
5047 Garden City Community College	45,128	670	6,496	35,907	43,073	211	11,132	54,349	65,692	3,655	(8,284)	(4,629)	-	(4,629)
5048 Hutchinson Community College	535,118	7,946	77,029	39,099	124,074	2,496	132,002	68,420	202,918	43,344	43,052	86,396	-	86,396
5049 Kansas City Kansas Community College	829,608	12,320	119,420	204,007	335,747	3,870	204,647	737,090	945,607	67,197	(194,647)	(127,450)	-	(127,450)
5050 Neosho County Community College	159,499	2,369	22,959	98,983	124,311	744	39,345	97,070	137,159	12,919	(9,407)	3,512	-	3,512
5107 Cowley County Community College	182,598	2,712	26,284	17,319	46,315	852	45,044	25,020	70,916	14,790	13,230	28,020	-	28,020
5108 Barton County Community College	183,894	2,731	26,471	54,887	84,089	858	45,363	763	46,984	14,895	20,806	35,701	-	35,701
5109 Butler County Community College	381,310	5,662	54,888	76,114	136,664	1,779	94,061	166,504	262,344	30,886	(19,870)	11,016	-	11,016
5110 Colby Community College	192,908	2,865	27,769	64,259	94,893	900	47,586	32,626	81,112	15,625	(2,467)	13,158	-	13,158
5111 Independence Community College	592,641	8,801	85,309	490,129	584,239	2,764	146,192	25,622	174,578	48,003	87,928	135,931	-	135,931
5112 Labette Community College	1,747	26	251	5,649	5,926	8	431	48,634	49,073	141	(6,404)	(6,263)	-	(6,263)
5113 Pratt Community College	150,766	2,239	21,702	53,655	77,596	703	37,191	7,324	45,218	12,212	7,331	19,543	-	19,543
5177 Cloud County Community College	254,150	3,774	36,584	99,212	139,570	1,185	62,693	-	63,878	20,586	51,285	71,871	-	71,871
5178 Dodge City Community College	196,909	2,924	28,344	23,244	54,512	918	48,573	117,117	166,608	15,949	13,988	29,937	-	29,937
5179 Fort Scott Community College	139,723	2,075	20,113	52,122	74,310	652	34,467	108,700	143,819	11,317	(36,185)	(24,868)	-	(24,868)
5180 Highland Community College	26,254	390	3,779	8,956	13,125	122	6,477	49,135	55,734	2,127	(10,250)	(8,123)	-	(8,123)
5404 Seward County Community College	97,299	1,445	14,006	52,729	68,180	454	24,001	28,453	52,908	7,881	17,955	25,836	-	25,836
5406 Johnson County Community College	275,278	4,088	39,625	56,453	100,166	1,284	67,905	440,126	509,315	22,297	(103,805)	(81,508)	-	(81,508)
5596 NW Kansas Education Service Center	536,639	7,969	77,248	-	85,217	2,503	132,377	229,621	364,501	43,467	(113,726)	(70,259)	-	(70,259)
5600 SC Kansas Special Education Coop	484,976	7,202	69,811	-	77,013	2,262	119,633	333,301	455,196	39,282	(172,368)	(133,086)	-	(133,086)
5604 ANW Special Education Coop	381,817	5,670	54,961	-	60,631	1,781	94,186	205,330	301,297	30,927	(146,421)	(115,494)	-	(115,494)
5608 Tri County Special Education Coop	10,930	162	1,573	95,405	97,140	51	2,696	256,943	259,690	885	(63,186)	(62,301)	-	(62,301)
5609 Keystone Learning Services	325,871	4,839	46,908	39,359	91,106	1,520	80,386	393,892	475,798	26,395	(150,218)	(123,823)	-	(123,823)
5612 SE Kansas Education Service Center	654,052	9,713	94,149	-	103,862	3,051	161,341	450,097	614,489	52,977	(301,604)	(248,627)	-	(248,627)
5624 Reno County Education Coop	106,088	1,575	15,271	-	16,846	495	26,169	233,787	260,451	8,593	(122,979)	(114,386)	-	(114,386)
5626 High Plains Educational Coop	107,553	1,597	15,482	36,745	53,824	502	26,531	445,869	472,902	8,712	(138,760)	(130,048)	-	(130,048)
5634 SW Kansas Coop District 613	936,767	13,911	134,845	286,366	435,122	4,370	231,080	17,033	252,483	75,877	81,104	156,981	-	156,981
5638 East Central Kansas Coop in Education	178,485	2,650	25,692	53,345	81,687	833	44,029	162,358	207,220	14,457	(69,246)	(54,789)	-	(54,789)
5655 Brown Co Kansas Special Educ Coop	17,972	267	2,587	16,491	19,345	84	4,434	11,223	15,741	1,456	(5,984)	(4,528)	-	(4,528)
5657 Doniphan County Education Coop	14,310	213	2,060	3,568	5,841	67	3,530	95,707	99,304	1,159	(97,708)	(96,549)	-	(96,549)
5671 Marion County Special Education Coop	195,838	2,908	28,190	21,804	52,902	913	48,309	107,726	156,948	15,863	(38,917)	(23,054)	-	(23,054)
5682 Sedgwick Co Area Educ Serv Coop 618	1,256,046	18,652	180,804	177,890	377,346	5,859	309,840	185,759	501,458	101,738	(94,829)	6,909	-	6,909
5688 Sumner County Education Services	59,720	887	8,597	19,128	28,612	279	14,732	36,747	51,758	4,837	(37,256)	(32,419)	-	(32,419)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9034 Three Lakes Educational Cooperative	\$ 741,774	\$ 11,015	\$ 106,776	\$ 235,678	\$ 353,469	\$ 3,460	\$ 182,979	\$ 10,139	\$ 196,578	\$ 60,083	\$ 73,656	\$ 133,739	\$ -	\$ 133,739
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	49,861	740	7,177	2,156	10,073	233	12,300	100,917	113,450	4,039	(58,497)	(54,458)	-	(54,458)
9047 SW Plains Regional Service Center	130,146	1,933	18,734	3,587	24,254	607	32,104	131,588	164,299	10,542	(127,426)	(116,884)	-	(116,884)
9055 South Central Kansas Education Service	627,629	9,320	90,345	183,624	283,289	2,928	154,822	52,020	209,770	50,837	33,208	84,045	-	84,045
9056 Smoky Hill Education Service Center	221,248	3,285	31,848	193,268	228,401	1,032	54,577	51,223	106,832	17,921	12,936	30,857	-	30,857
9273 Nc Kansas Sp Ed Coop Interlocal 636	22,874	340	3,293	15,310	18,943	107	5,643	67,127	72,877	1,853	(32,074)	(30,221)	-	(30,221)
9274 Southeast Kansas Interlocal 637	288,687	4,287	41,556	-	45,843	1,347	71,213	122,853	195,413	23,383	(82,116)	(58,733)	-	(58,733)
9303 Wsu Campus of Applied Sciences and Technology	89,130	1,324	12,830	59,049	73,203	416	21,987	55,935	78,338	7,219	(14,834)	(7,615)	-	(7,615)
9304 Manhattan Area Technical College	-	-	-	1,414	1,414	-	-	2,418	2,418	-	(4)	(4)	-	(4)
9305 Flint Hills Technical College	185,021	2,748	26,633	32,982	62,363	863	45,641	57,760	104,264	14,986	(37,103)	(22,117)	-	(22,117)
9395 Salina Area Technical College	-	-	-	3,725	3,725	-	-	20,882	20,882	-	(2,188)	(2,188)	-	(2,188)
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	3,402	3,402	-	-	115,175	115,175	-	(37,910)	(37,910)	-	(37,910)
9507 Butler Co Special Education Interlocal # 638	683,236	10,146	98,350	158,464	266,960	3,187	168,540	132,182	303,909	55,341	(56,065)	(724)	-	(724)
4828 USD 202 Turner	33,489,340	497,312	4,820,694	3,884,494	9,202,500	156,210	8,261,095	1,565,974	9,983,279	2,712,596	396,866	3,109,462	-	3,109,462
4829 USD 203 Piper	15,833,256	235,122	2,279,152	1,891,146	4,405,420	73,854	3,905,722	20,611	4,000,187	1,282,475	1,028,341	2,310,816	-	2,310,816
4871 USD 205 Bluestem	4,078,234	60,561	587,050	219,044	866,655	19,023	1,006,012	111,543	1,136,578	330,332	13,846	344,178	-	344,178
4882 USD 204 Bonner Springs	23,032,280	342,026	3,315,431	939,790	4,597,247	107,433	5,681,565	185,086	5,974,084	1,865,587	576,357	2,441,944	-	2,441,944
4912 USD 206 Remington-Whitewater	4,164,772	61,846	599,507	129,548	790,901	19,426	1,027,359	11,547	1,058,332	337,342	90,943	428,285	-	428,285
4977 USD 209 Moscow	1,744,177	25,901	251,069	11,804	288,774	8,136	430,251	204,188	642,575	141,276	(94,083)	47,193	-	47,193
4978 USD 233 Olathe	266,093,242	3,951,450	38,303,360	19,498,667	61,753,477	1,241,185	65,639,445	403,622	67,284,252	21,553,231	7,186,687	28,739,918	-	28,739,918
4979 USD 242 Weskan	879,356	13,058	126,581	47,027	186,666	4,102	216,918	67,496	288,516	71,227	(11,472)	59,755	-	59,755
4980 USD 250 Pittsburg	20,635,742	306,438	2,970,456	578,218	3,855,112	96,255	5,090,391	228,461	5,415,107	1,671,470	140,151	1,811,621	-	1,811,621
4981 USD 253 Emporia	43,055,324	639,366	6,197,691	842,765	7,679,822	200,830	10,620,817	235,952	11,057,599	3,487,429	112,614	3,600,043	-	3,600,043
4982 USD 259 Wichita	407,705,304	6,054,371	58,688,010	15,356,930	80,099,311	1,901,730	100,572,078	24,155,200	126,629,008	33,023,637	3,213,094	36,236,731	-	36,236,731
4983 USD 260 Derby	53,349,222	792,229	7,679,468	828,966	9,300,663	248,846	13,160,098	509,935	13,918,879	4,321,223	1,536,129	5,857,352	-	5,857,352
4984 USD 262 Valley Center	19,235,240	285,641	2,768,858	1,886,333	4,940,832	89,722	4,744,918	-	4,834,640	1,558,031	666,863	2,224,894	-	2,224,894
4985 USD 265 Goddard	38,948,075	578,374	5,606,464	4,057,783	10,242,621	181,672	9,607,647	1,062,288	10,851,607	3,154,747	1,040,747	4,195,494	-	4,195,494
4986 USD 266 Maize	44,668,228	663,317	6,429,863	4,813,366	11,906,546	208,354	11,018,685	556,487	11,783,526	3,618,073	1,389,266	5,007,339	-	5,007,339
4987 USD 268 Cheney	5,566,965	82,669	801,349	214,285	1,098,303	25,967	1,373,250	158,438	1,557,655	450,917	8,556	459,473	-	459,473
4988 USD 290 Ottawa	20,414,382	303,151	2,938,592	364,556	3,606,299	95,222	5,035,787	90,069	5,221,078	1,653,540	145,025	1,798,565	-	1,798,565
4990 USD 314 Brewster	1,279,371	18,998	184,162	88,010	291,170	5,968	315,593	4,726	326,287	103,627	71,053	174,680	-	174,680
4991 USD 348 Baldwin City	8,794,519	130,597	1,265,946	278,948	1,675,491	41,022	2,169,418	184,042	2,394,482	712,345	52,062	764,407	-	764,407
4992 USD 349 Stafford	2,301,042	34,170	331,228	191,096	556,494	10,733	567,618	6,068	584,419	186,382	53,583	239,965	-	239,965
4993 USD 352 Goodland	6,679,005	99,182	961,424	39,311	1,099,917	31,154	1,647,566	252,995	1,931,715	540,991	(67,115)	473,876	-	473,876
4994 USD 359 Argonia Public Schools	1,577,466	23,425	227,072	76,866	327,363	7,358	389,127	116,636	513,121	127,773	1,727	129,500	-	129,500
4995 USD 363 Holcomb	6,885,548	102,250	991,155	250,756	1,344,161	32,117	1,698,516	151,701	1,882,334	557,721	(34,315)	523,406	-	523,406

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
4996 USD 371 Montezuma	\$ 2,089,203	\$ 31,024	\$ 300,735	\$ 61,753	\$ 393,512	\$ 9,745	\$ 515,362	\$ 63,841	\$ 588,948	\$ 169,223	\$ (30,930)	\$ 138,293	\$ -	\$ 138,293
4997 USD 373 Newton	30,299,645	449,946	4,361,547	910,407	5,721,900	141,332	7,474,267	1,383,833	8,999,432	2,454,235	(21,563)	2,432,672	-	2,432,672
4998 USD 376 Sterling	3,699,234	54,933	532,494	-	587,427	17,255	912,521	196,688	1,126,464	299,633	(50,518)	249,115	-	249,115
4999 USD 383 Manhattan	56,584,045	840,266	8,145,111	3,260,082	12,245,459	263,935	13,958,060	1,586,472	15,808,467	4,583,239	1,974,366	6,557,605	-	6,557,605
5000 USD 385 Andover	34,704,877	515,363	4,995,668	2,174,463	7,685,494	161,880	8,560,943	135,300	8,858,123	2,811,053	377,392	3,188,445	-	3,188,445
5001 USD 386 Madison-Virgil	2,156,699	32,027	310,451	118,390	460,868	10,060	532,011	120,588	662,659	174,690	66	174,756	-	174,756
5002 USD 390 Hamilton	865,384	12,851	124,570	63,896	201,317	4,037	213,471	33,252	250,760	70,095	(5,074)	65,021	-	65,021
5004 USD 394 Rose Hill	10,451,594	155,205	1,504,477	354,441	2,014,123	48,751	2,578,182	77,090	2,704,023	846,567	180,121	1,026,688	-	1,026,688
5005 USD 396 Douglass Public Schools	5,123,005	76,076	737,442	12,693	826,211	23,896	1,263,735	175,915	1,463,546	414,957	(15,689)	399,268	-	399,268
5006 USD 398 Peabody-Burns	2,189,376	32,512	315,154	213,574	561,240	10,212	540,071	139,586	689,869	177,337	(13,011)	164,326	-	164,326
5007 USD 399 Paradise	1,232,778	18,307	177,455	1,514	197,276	5,750	304,100	100,520	410,370	99,853	(36,904)	62,949	-	62,949
5008 USD 404 Riverton	5,617,952	83,426	808,688	202,280	1,094,394	26,205	1,385,827	288,418	1,700,450	455,047	(71,421)	383,626	-	383,626
5010 USD 409 Atchison Public Schools	13,520,608	200,779	1,946,253	984,362	3,131,394	63,067	3,335,242	1,360,873	4,759,182	1,095,153	(904)	1,094,249	-	1,094,249
5011 USD 420 Osage City	4,689,130	69,633	674,987	99,531	844,151	21,872	1,156,706	45,470	1,224,048	379,814	126,843	506,657	-	506,657
5012 USD 421 Lyndon	3,087,043	45,842	444,371	183,366	673,579	14,399	761,507	67,840	843,746	250,047	62,024	312,071	-	312,071
5013 USD 443 Dodge City	59,767,429	887,539	8,603,350	4,826,182	14,317,071	278,784	14,743,331	1,497,208	16,519,323	4,841,090	1,168,300	6,009,390	-	6,009,390
5014 USD 446 Independence	12,223,096	181,511	1,759,480	59,736	2,000,727	57,014	3,015,174	1,122,763	4,194,951	990,056	(303,451)	686,605	-	686,605
5015 USD 448 Inman	3,419,787	50,783	492,269	202,237	745,289	15,952	843,587	152,914	1,012,453	276,999	(12,647)	264,352	-	264,352
5016 USD 449 Easton	4,683,665	69,552	674,200	210,878	954,630	21,847	1,155,359	138,849	1,316,055	379,371	(29,846)	349,525	-	349,525
5017 USD 453 Leavenworth	30,267,813	449,473	4,356,965	489,822	5,296,260	141,183	7,466,415	265,454	7,873,052	2,451,656	(334,388)	2,117,268	-	2,117,268
5018 USD 456 Marais Des Cygnes Valley	2,040,469	30,301	293,720	44,034	368,055	9,518	503,340	179,021	691,879	165,276	(83,453)	81,823	-	81,823
5019 USD 470 Arkansas City	21,393,404	317,689	3,079,519	1,409,299	4,806,507	99,789	5,277,290	774,850	6,151,929	1,732,840	248,589	1,981,429	-	1,981,429
5020 USD 475 Geary Co	60,987,023	905,649	8,778,907	-	9,684,556	284,472	15,044,179	3,795,185	19,123,836	4,939,875	(861,079)	4,078,796	-	4,078,796
5021 USD 477 Ingalls	2,196,475	32,617	316,176	125,234	474,027	10,245	541,823	56,817	608,885	177,912	(69,108)	108,804	-	108,804
5022 USD 480 Liberal	37,998,857	564,278	5,469,827	871,709	6,905,814	177,245	9,373,496	1,659,115	11,209,856	3,077,862	81,495	3,159,357	-	3,159,357
5024 USD 215 Lakin	5,548,598	82,396	798,705	581,891	1,462,992	25,881	1,368,719	130,331	1,524,931	449,430	57,794	507,224	-	507,224
5025 USD 234 Fort Scott	15,516,174	230,413	2,233,509	880,657	3,344,579	72,375	3,827,504	87,090	3,986,969	1,256,791	113,804	1,370,595	-	1,370,595
5026 USD 251 North Lyon	3,251,161	48,279	467,995	82,917	599,191	15,165	801,991	221,809	1,038,965	263,340	(157,392)	105,948	-	105,948
5027 USD 261 Haysville	48,488,931	720,054	6,979,843	1,766,826	9,466,723	226,175	11,961,170	347,867	12,535,212	3,927,545	1,110,472	5,038,017	-	5,038,017
5028 USD 267 Renwick	11,583,129	172,008	1,667,358	886,976	2,726,342	54,029	2,857,307	881,281	3,792,617	938,219	187,229	1,125,448	-	1,125,448
5029 USD 288 Central Heights	4,031,303	59,864	580,294	353,204	993,362	18,804	994,435	786,442	1,799,681	326,531	(183,560)	142,971	-	142,971
5031 USD 305 Salina	75,627,222	1,123,054	10,886,322	420,050	12,429,426	352,761	18,655,599	1,550,901	20,559,261	6,125,714	(115,298)	6,010,416	-	6,010,416
5032 USD 361 Chaparral Schools	6,711,288	99,662	966,071	282,317	1,348,050	31,305	1,655,530	100,744	1,787,579	543,606	339	543,945	-	543,945
5033 USD 378 Riley Co	4,622,310	68,641	665,368	221,023	955,032	21,561	1,140,224	256,253	1,418,038	374,402	(4,293)	370,109	-	370,109
5034 USD 403 Otis-Bison	2,127,571	31,594	306,258	38,667	376,519	9,924	524,826	101,275	636,025	172,331	(40,703)	131,628	-	131,628
5035 USD 413 Chanute	12,272,393	182,243	1,766,576	806,493	2,755,312	57,244	3,027,334	344,531	3,429,109	994,049	28,897	1,022,946	-	1,022,946
5036 USD 415 Hiawatha	6,715,457	99,724	966,671	240,872	1,307,267	31,324	1,656,558	18,026	1,705,908	543,944	92,378	636,322	-	636,322

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5037 USD 418 McPherson	\$ 23,776,646	\$ 353,080	\$ 3,422,580	\$ 1,377,730	\$ 5,153,390	\$ 110,906	\$ 5,865,184	\$ 1,941,146	\$ 7,917,236	\$ 1,925,880	\$ 87,108	\$ 2,012,988	\$ -	\$ 2,012,988
5038 USD 422 Kiowa County	3,064,507	45,508	441,127	407,675	894,310	14,294	755,948	77,731	847,973	248,221	(47,463)	200,758	-	200,758
5039 USD 439 Sedgwick Public Schools	3,716,305	55,187	534,951	215,490	805,628	17,335	916,732	164,391	1,098,458	301,016	65,486	366,502	-	366,502
5040 USD 445 Coffeyville	12,432,456	184,620	1,789,616	1,055,225	3,029,461	57,991	3,066,818	45,365	3,170,174	1,007,014	220,542	1,227,556	-	1,227,556
5041 USD 457 Garden City	59,917,238	889,763	8,624,915	961,274	10,475,952	279,482	14,780,286	748,772	15,808,540	4,853,224	(652,378)	4,200,846	-	4,200,846
5042 USD 458 Basehor-Linwood	19,667,988	292,067	2,831,151	2,010,005	5,133,223	91,741	4,851,667	57,150	5,000,558	1,593,083	832,385	2,425,468	-	2,425,468
5043 USD 465 Winfield	26,004,446	386,163	3,743,265	879,509	5,008,937	121,297	6,414,734	461,919	6,997,950	2,106,329	325,176	2,431,505	-	2,431,505
5056 USD 223 Barnes	2,795,201	41,508	402,361	3,568	447,437	13,038	689,516	55,935	758,489	226,408	(53,612)	172,796	-	172,796
5057 USD 258 Humboldt	5,191,514	77,093	747,304	432,629	1,257,026	24,216	1,280,634	44,932	1,349,782	420,506	76,076	496,582	-	496,582
5058 USD 273 Beloit	10,639,770	157,999	1,531,564	588,838	2,278,401	49,629	2,624,601	355,578	3,029,808	861,809	22,720	884,529	-	884,529
5059 USD 284 Chase County	3,203,103	47,566	461,078	283,529	792,173	14,941	790,136	135,362	940,439	259,447	13,778	273,225	-	273,225
5060 USD 285 Cedar Vale	1,399,263	20,779	201,420	26,561	248,760	6,527	345,168	35,832	387,527	113,339	40,736	154,075	-	154,075
5061 USD 286 Chautauqua County	2,951,488	43,829	424,858	237,586	706,273	13,767	728,069	54,561	796,397	239,067	7,587	246,654	-	246,654
5062 USD 287 West Franklin	5,045,875	74,931	726,339	238,068	1,039,338	23,536	1,244,708	366,012	1,634,256	408,710	34,594	443,304	-	443,304
5063 USD 327 Ellsworth	4,454,135	66,143	641,160	124,684	831,987	20,776	1,098,739	47,471	1,166,986	360,780	30,166	390,946	-	390,946
5064 USD 338 Valley Falls	2,810,356	41,733	404,543	138,956	585,232	13,109	693,254	256,849	963,212	227,635	(60,105)	167,530	-	167,530
5065 USD 342 McLouth	3,372,462	50,081	485,456	186,689	722,226	15,731	831,913	120,482	968,126	273,165	28,919	302,084	-	302,084
5066 USD 380 Vermillion	3,955,807	58,743	569,427	63,171	691,341	18,452	975,812	79,736	1,074,000	320,416	(62,607)	257,809	-	257,809
5067 USD 389 Eureka	6,118,478	90,859	880,737	225,879	1,197,475	28,539	1,509,296	172,463	1,710,298	495,589	28,951	524,540	-	524,540
5068 USD 417 Council Grove	5,858,468	86,997	843,310	522,144	1,452,451	27,327	1,445,158	290,881	1,763,366	474,529	167,523	642,052	-	642,052
5069 USD 440 Halstead	5,391,127	80,058	776,037	156,552	1,012,647	25,147	1,329,874	94,684	1,449,705	436,675	4,518	441,193	-	441,193
5070 USD 464 Tonganoxie	13,199,357	196,009	1,900,010	194,814	2,290,833	61,568	3,255,996	183,977	3,501,541	1,069,132	(20,041)	1,049,091	-	1,049,091
5072 USD 482 Dighton	1,841,870	27,352	265,132	45,510	337,994	8,591	454,350	30,776	493,717	149,189	25,765	174,954	-	174,954
5073 USD 487 Herington	3,377,194	50,151	486,137	52,676	588,964	15,753	833,081	57,524	906,358	273,549	(40,582)	232,967	-	232,967
5076 USD 217 Rolla	1,355,092	20,123	195,062	-	215,185	6,321	334,272	269,123	609,716	109,761	(140,099)	(30,338)	-	(30,338)
5077 USD 218 Elkhart	3,718,897	55,225	535,325	85,845	676,395	17,347	917,371	498,308	1,433,026	301,226	(170,769)	130,457	-	130,457
5078 USD 226 Meade	3,175,102	47,150	457,047	116,290	620,487	14,810	783,229	265,213	1,063,252	257,179	(40,562)	216,617	-	216,617
5079 USD 235 Uniontown	3,723,404	55,292	535,973	152,919	744,184	17,368	918,483	289,186	1,225,037	301,591	(95,594)	205,997	-	205,997
5080 USD 252 Southern Lyon County	4,455,036	66,157	641,290	253,331	960,778	20,780	1,098,961	19,566	1,139,307	360,853	137,051	497,904	-	497,904
5081 USD 254 Barber County North	3,821,830	56,754	550,142	194,508	801,404	17,827	942,763	8,089	968,679	309,564	97,277	406,841	-	406,841
5082 USD 269 Palco	925,217	13,739	133,182	-	146,921	4,316	228,231	196,065	428,612	74,941	(115,623)	(40,682)	-	(40,682)
5083 USD 270 Plainville	2,805,399	41,660	403,829	157,208	602,697	13,086	692,031	49,457	754,574	227,234	42,233	269,467	-	269,467
5087 USD 281 Graham County	2,863,373	42,521	412,174	32,481	487,176	13,356	706,332	90,402	810,090	231,930	(27,792)	204,138	-	204,138
5088 USD 289 Wellsville	5,447,636	80,897	784,172	138,670	1,003,739	25,410	1,343,814	79,206	1,448,430	441,252	(38,807)	402,445	-	402,445
5089 USD 298 Lincoln	2,583,306	38,362	371,859	611	410,832	12,050	637,246	261,800	911,096	209,245	(102,095)	107,150	-	107,150
5090 USD 303 Ness City	2,153,825	31,984	310,037	104,493	446,514	10,046	531,302	133,452	674,800	174,457	(9,302)	165,155	-	165,155
5092 USD 321 Kaw Valley	10,658,700	158,280	1,534,289	198,092	1,890,661	49,717	2,629,271	183,796	2,862,784	863,342	32,739	896,081	-	896,081

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5093 USD 322 Onaga-Havensville-Wheaton	\$ 2,419,413	\$ 35,928	\$ 348,268	\$ 64,152	\$ 448,348	\$ 11,285	\$ 596,817	\$ 62,295	\$ 670,397	\$ 195,969	\$ (3,409)	\$ 192,560	\$ -	\$ 192,560
5095 USD 329 Mill Creek Valley	3,851,803	57,199	554,456	137,489	749,144	17,967	950,156	330,845	1,298,968	311,991	(148,430)	163,561	-	163,561
5096 USD 346 Jayhawk	4,655,382	69,132	670,129	362,505	1,101,766	21,715	1,148,382	8,975	1,179,072	377,080	122,950	500,030	-	500,030
5098 USD 360 Caldwell	2,314,733	34,373	333,199	103,629	471,201	10,797	570,994	69,757	651,548	187,491	22,662	210,153	-	210,153
5099 USD 365 Garnett	7,673,746	113,954	1,104,614	39,180	1,257,748	35,794	1,892,947	62,101	1,990,842	621,564	(66,194)	555,370	-	555,370
5100 USD 367 Osawatomie	8,825,957	131,064	1,270,471	69,291	1,470,826	41,168	2,177,173	174,694	2,393,035	714,892	(15,035)	699,857	-	699,857
5101 USD 372 Silver Lake	5,721,731	84,967	823,627	96,667	1,005,261	26,689	1,411,427	219,987	1,658,103	463,453	(18,236)	445,217	-	445,217
5102 USD 379 Clay Center	12,354,537	183,463	1,778,400	558,183	2,520,046	57,627	3,047,597	1,297,730	4,402,954	1,000,703	(194,128)	806,575	-	806,575
5103 USD 382 Pratt	7,467,203	110,887	1,074,882	273,959	1,459,728	34,831	1,841,997	28,371	1,905,199	604,834	(145)	604,689	-	604,689
5104 USD 419 Canton-Galva	2,449,273	36,371	352,566	64,880	453,817	11,425	604,182	295,256	910,863	198,388	(140,342)	58,046	-	58,046
5105 USD 459 Bucklin	2,086,893	30,990	300,402	243,761	575,153	9,734	514,792	23,165	547,691	169,036	10,239	179,275	-	179,275
5106 USD 483 Kismet-Plains	5,902,019	87,644	849,579	18,260	955,483	27,530	1,455,900	318,240	1,801,670	478,056	(61,076)	416,980	-	416,980
5116 USD 210 Hugoton	7,553,685	112,171	1,087,331	789,985	1,989,487	35,234	1,863,331	981,886	2,880,451	611,839	(100,911)	510,928	-	510,928
5117 USD 212 Northern Valley	1,451,377	21,553	208,922	29,105	259,580	6,770	358,023	130,678	495,471	117,560	(93,298)	24,262	-	24,262
5118 USD 214 Ulysses	10,919,217	162,149	1,571,790	637,224	2,371,163	50,932	2,693,535	769,591	3,514,058	884,443	(184,509)	699,934	-	699,934
5119 USD 219 Minneola	2,400,595	35,649	345,559	112,384	493,592	11,198	592,175	33,832	637,205	194,445	61,257	255,702	-	255,702
5120 USD 231 Gardner Edgerton	51,982,637	771,935	7,482,752	1,708,489	9,963,176	242,472	12,822,992	508,954	13,574,418	4,210,531	1,757,727	5,968,258	-	5,968,258
5122 USD 255 South Barber County	2,065,766	30,676	297,361	52,252	380,289	9,636	509,580	44,523	563,739	167,325	(5,922)	161,403	-	161,403
5123 USD 256 Marmaton Valley	2,032,074	30,176	292,511	60,681	383,368	9,479	501,268	87,960	598,707	164,596	(26,581)	138,015	-	138,015
5125 USD 320 Wamego	14,187,224	210,678	2,042,210	183,178	2,436,066	66,176	3,499,681	352,715	3,918,572	1,149,148	(100,300)	1,048,848	-	1,048,848
5127 USD 332 Cunningham	1,750,656	25,997	252,002	100,906	378,905	8,166	431,849	131,854	571,869	141,801	(15,769)	126,032	-	126,032
5128 USD 335 North Jackson	2,876,612	42,717	414,080	151,456	608,253	13,418	709,599	14,789	737,806	233,002	31,285	264,287	-	264,287
5129 USD 337 Royal Valley	6,668,413	99,025	959,899	165,754	1,224,678	31,105	1,644,953	493,280	2,169,338	540,133	(105,990)	434,143	-	434,143
5130 USD 343 Perry	5,406,339	80,283	778,227	204,853	1,063,363	25,218	1,333,627	154,458	1,513,303	437,907	(164,325)	273,582	-	273,582
5131 USD 364 Marysville	7,167,361	106,434	1,031,721	139,256	1,277,411	33,432	1,768,033	87,553	1,889,018	580,548	46,328	626,876	-	626,876
5132 USD 368 Paola	27,236,604	404,460	3,920,631	772,639	5,097,730	127,044	6,718,681	248,885	7,094,610	2,206,132	267,381	2,473,513	-	2,473,513
5133 USD 381 Spearville-Windhorst	2,669,563	39,643	384,276	458,479	882,398	12,452	658,523	209,989	880,964	216,231	17,578	233,809	-	233,809
5134 USD 393 Solomon	2,721,790	40,418	391,794	340,358	772,570	12,696	671,406	76,202	760,304	220,462	35,949	256,411	-	256,411
5135 USD 402 Augusta	12,882,218	191,299	1,854,358	34,648	2,080,305	60,089	3,177,764	303,042	3,540,895	1,043,444	(24,526)	1,018,918	-	1,018,918
5137 USD 432 Victoria	1,967,058	29,211	283,152	75,945	388,308	9,175	485,231	120,479	614,885	159,329	11,793	171,122	-	171,122
5138 USD 454 Burlingame Public Schools	2,062,160	30,623	296,842	89,285	416,750	9,619	508,691	83,510	601,820	167,032	(50,683)	116,349	-	116,349
5140 USD 463 Udall	2,804,159	41,641	403,651	224,107	669,399	13,080	691,726	131,193	835,999	227,133	10,400	237,533	-	237,533
5141 USD 467 Wichita County Schools	3,276,176	48,651	471,596	55,049	575,296	15,282	808,161	257,366	1,080,809	265,366	(45,698)	219,668	-	219,668
5142 USD 474 Haviland	811,241	12,047	116,776	22,813	151,636	3,784	200,116	48,427	252,327	65,710	(17,377)	48,333	-	48,333
5143 USD 211 Norton	4,999,225	74,238	719,624	135,217	929,079	23,319	1,233,201	243,534	1,500,054	404,931	(43,619)	361,312	-	361,312
5144 USD 216 Deerfield	2,305,606	34,238	331,885	187,470	553,593	10,754	568,744	248,715	828,213	186,751	(69,327)	117,424	-	117,424
5145 USD 227 Jetmore	2,358,340	35,021	339,476	112,285	486,782	11,000	581,752	77,908	670,660	191,023	(4,938)	186,085	-	186,085

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5147 USD 232 De Soto	\$ 50,748,451	\$ 753,608	\$ 7,305,094	\$ 1,090,159	\$ 9,148,861	\$ 236,715	\$ 12,518,545	\$ 153,926	\$ 12,909,186	\$ 4,110,563	\$ 462,867	\$ 4,573,430	\$ -	\$ 4,573,430
5148 USD 239 North Ottawa County	4,993,253	74,149	718,765	77,907	870,821	23,291	1,231,728	90,124	1,345,143	404,447	8,675	413,122	-	413,122
5149 USD 244 Burlington	10,186,965	151,275	1,466,384	269,124	1,886,783	47,517	2,512,904	96,944	2,657,365	825,132	340,832	1,165,964	-	1,165,964
5150 USD 257 Iola	8,318,333	123,526	1,197,400	4,070	1,324,996	38,801	2,051,953	430,080	2,520,834	673,775	(115,223)	558,552	-	558,552
5151 USD 274 Oakley	3,123,720	46,387	449,651	540,876	1,036,914	14,571	770,554	296,240	1,081,365	253,018	(19,188)	233,830	-	233,830
5152 USD 282 West Elk	4,726,596	70,189	680,380	292,622	1,043,191	22,047	1,165,949	782,547	1,970,543	382,849	(79,739)	303,110	-	303,110
5153 USD 283 Elk Valley	1,133,844	16,837	163,214	20,637	200,688	5,289	279,695	143,416	428,400	91,840	(102,492)	(10,652)	-	(10,652)
5154 USD 299 Sylvan Grove	1,833,363	27,225	263,907	49,754	340,886	8,552	452,251	66,572	527,375	148,500	(15,155)	133,345	-	133,345
5155 USD 311 Pretty Prairie	2,461,724	36,556	354,358	368,749	759,663	11,483	607,254	20,105	638,842	199,397	58,038	257,435	-	257,435
5156 USD 315 Colby	6,556,128	97,358	943,736	546,843	1,587,937	30,581	1,617,255	99,432	1,747,268	531,038	(13,966)	517,072	-	517,072
5157 USD 326 Logan	1,320,555	19,610	190,090	17,887	227,587	6,160	325,752	67,787	399,699	106,963	(37,511)	69,452	-	69,452
5158 USD 331 Kingman-Norwich	6,604,524	98,076	950,702	109,619	1,158,397	30,807	1,629,194	36,048	1,696,049	534,958	(39,935)	495,023	-	495,023
5159 USD 333 Concordia	10,768,451	159,910	1,550,088	975,238	2,685,236	50,229	2,656,344	610,355	3,316,928	872,232	225,178	1,097,410	-	1,097,410
5160 USD 347 Kinsley-Offerte	2,547,361	37,828	366,685	113,220	517,733	11,882	628,379	220,443	860,704	206,333	(108,499)	97,834	-	97,834
5161 USD 356 Conway Springs	3,532,186	52,453	508,448	33,084	593,985	16,476	871,314	192,787	1,080,577	286,103	(38,311)	247,792	-	247,792
5162 USD 377 Atchison Co Community	3,820,478	56,734	549,947	248,300	854,981	17,821	942,430	266,892	1,227,143	309,454	(116,553)	192,901	-	192,901
5163 USD 395 LaCrosse	2,620,941	38,921	377,277	132,006	548,204	12,225	646,530	16,153	674,908	212,293	7,651	219,944	-	219,944
5164 USD 412 Hoxie Community Schools	2,958,080	43,927	425,807	244,956	714,690	13,798	729,694	46,167	789,659	239,601	82,882	322,483	-	322,483
5166 USD 429 Troy	1,985,763	29,488	285,845	95,577	410,910	9,263	489,845	192,294	691,402	160,844	(26,278)	134,566	-	134,566
5167 USD 430 South Brown County	5,035,508	74,777	724,847	111,086	910,710	23,488	1,242,151	92,107	1,357,746	407,870	(41,840)	366,030	-	366,030
5168 USD 431 Hoisington	5,476,426	81,324	788,316	254,396	1,124,036	25,545	1,350,916	20,360	1,396,821	443,584	54,678	498,262	-	498,262
5171 USD 444 Little River	2,275,464	33,790	327,546	-	361,336	10,614	561,308	171,723	743,645	184,310	(133,255)	51,055	-	51,055
5172 USD 447 Cherryvale	6,104,449	90,650	878,718	8,144	977,512	28,474	1,505,836	261,242	1,795,552	494,453	(106,620)	387,833	-	387,833
5173 USD 452 Stanton Co	3,116,001	46,272	448,539	54,002	548,813	14,535	768,650	551,247	1,334,432	252,392	(102,186)	150,206	-	150,206
5174 USD 460 Hesston	5,412,931	80,381	779,176	210,902	1,070,459	25,248	1,335,253	35,696	1,396,197	438,441	72,203	510,644	-	510,644
5175 USD 462 Central	2,564,150	38,077	369,102	36,651	443,830	11,960	632,521	202,927	847,408	207,693	(80,803)	126,890	-	126,890
5176 USD 469 Lansing	20,751,915	308,163	2,987,179	875,353	4,170,695	96,797	5,119,049	465,705	5,681,551	1,680,880	28,734	1,709,614	-	1,709,614
5185 USD 229 Blue Valley	178,440,341	2,649,816	25,685,976	2,767,851	31,103,643	832,330	44,017,371	5,187,298	50,036,999	14,453,452	697,539	15,150,991	-	15,150,991
5186 USD 237 Smith Center	3,409,026	50,624	490,720	181,031	722,375	15,901	840,933	117,558	974,392	276,127	70,181	346,308	-	346,308
5187 USD 240 Twin Valley	4,424,387	65,702	636,878	189,692	892,272	20,637	1,091,400	12,306	1,124,343	358,370	24,648	383,018	-	383,018
5188 USD 271 Stockton	2,553,333	37,917	367,545	269,610	675,072	11,910	629,852	12,868	654,630	206,817	70,600	277,417	-	277,417
5189 USD 291 Grinnell	858,623	12,750	123,596	44,291	180,637	4,005	211,804	52,089	267,898	69,547	12,638	82,185	-	82,185
5190 USD 297 St Francis Schools	2,371,129	35,211	341,317	98,609	475,137	11,060	584,906	202,681	798,647	192,059	(30,883)	161,176	-	161,176
5191 USD 309 Nickerson	8,690,966	129,060	1,251,040	514,196	1,894,296	40,539	2,143,873	313,197	2,497,609	703,958	32,539	736,497	-	736,497
5192 USD 310 Fairfield	2,919,882	43,360	420,309	103,710	567,379	13,620	720,272	34,967	768,859	236,507	14,857	251,364	-	251,364
5193 USD 313 Buhler	13,379,082	198,678	1,925,880	178,876	2,303,434	62,406	3,300,330	877,241	4,239,977	1,083,689	(301,867)	781,822	-	781,822
5195 USD 323 Rock Creek	7,173,953	106,532	1,032,670	1,099,071	2,238,273	33,463	1,769,659	250,535	2,053,657	581,082	232,063	813,145	-	813,145

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5196 USD 341 Oskaloosa	\$ 4,772,457	\$ 70,870	\$ 686,981	\$ 212,595	\$ 970,446	\$ 22,261	\$ 1,177,262	\$ 91,730	\$ 1,291,253	\$ 386,563	\$ (20,755)	\$ 365,808	\$ -	\$ 365,808
5197 USD 351 Macksville	2,456,315	36,476	353,580	18,094	408,150	11,457	605,920	108,501	725,878	198,959	(35,781)	163,178	-	163,178
5198 USD 353 Wellington	11,652,596	173,040	1,677,358	472,802	2,323,200	54,353	2,874,443	1,030,280	3,959,076	943,846	(202,752)	741,094	-	741,094
5199 USD 355 Ellinwood	3,721,939	55,270	535,762	177,981	769,013	17,361	918,122	18,432	953,915	301,473	(13,091)	288,382	-	288,382
5200 USD 362 Prairie View	8,265,824	122,746	1,189,842	613,510	1,926,098	38,556	2,039,000	582,909	2,660,465	669,522	146,655	816,177	-	816,177
5201 USD 369 Burrton	1,924,352	28,576	277,005	38,642	344,223	8,976	474,696	39,748	523,420	155,870	(91,452)	64,418	-	64,418
5202 USD 392 Osborne County	2,267,576	33,673	326,411	144,196	504,280	10,577	559,362	44,284	614,223	183,671	33,712	217,383	-	217,383
5203 USD 400 Smoky Valley	6,433,531	95,537	926,088	258,765	1,280,390	30,009	1,587,013	178,078	1,795,100	521,108	(13,872)	507,236	-	507,236
5204 USD 405 Lyons	9,152,335	135,911	1,317,452	109,759	1,563,122	42,691	2,257,683	409,020	2,709,394	741,328	(209,032)	532,296	-	532,296
5205 USD 408 Marion	3,945,553	58,591	567,951	126,868	753,410	18,404	973,282	97,754	1,089,440	319,585	(3,366)	316,219	-	316,219
5206 USD 410 Durham Hillsboro Lehigh	4,279,255	63,546	615,987	175,109	854,642	19,960	1,055,600	216,654	1,292,214	346,615	(11,967)	334,648	-	334,648
5207 USD 416 Louisburg	9,306,369	138,198	1,339,625	161,183	1,639,006	43,409	2,295,679	102,253	2,441,341	753,805	(1,454)	752,351	-	752,351
5208 USD 423 Moundridge	2,356,537	34,994	339,217	253,220	627,431	10,992	581,307	716,296	1,308,595	190,877	(7,716)	183,161	-	183,161
5210 USD 428 Great Bend	29,866,953	443,520	4,299,262	625,739	5,368,521	139,314	7,367,531	628,805	8,135,650	2,419,187	(129,229)	2,289,958	-	2,289,958
5212 USD 434 Santa Fe Trail	7,140,938	106,042	1,027,918	492,110	1,626,070	33,309	1,761,515	346,589	2,141,413	578,407	100,597	679,004	-	679,004
5213 USD 436 Caney Valley	5,730,463	85,097	824,884	220,676	1,130,657	26,730	1,413,582	70,254	1,510,566	464,161	9,435	473,596	-	473,596
5214 USD 450 Shawnee Heights	28,164,130	418,234	4,054,146	1,200,216	5,672,596	131,371	6,947,481	253,619	7,332,471	2,281,261	206,202	2,487,463	-	2,487,463
5215 USD 466 Scott Co	6,750,839	100,249	971,764	441,640	1,513,653	31,489	1,665,286	310,882	2,007,657	546,810	115,874	662,684	-	662,684
5216 USD 473 Chapman	7,904,515	117,381	1,137,832	414,536	1,669,749	36,870	1,949,873	878,819	2,865,562	640,256	(201,281)	438,975	-	438,975
5217 USD 476 Copeland	1,025,164	15,224	147,569	62,614	225,407	4,782	252,886	100,952	358,620	83,037	(28,683)	54,354	-	54,354
5218 USD 481 Rural Vista	2,579,080	38,299	371,251	94,697	504,247	12,030	636,203	72,306	720,539	208,902	(950)	207,952	-	207,952
5219 USD 241 Wallace County Schools	1,741,191	25,856	250,639	30,681	307,176	8,122	429,514	92,462	530,098	141,034	(16,699)	124,335	-	124,335
5220 USD 243 Lebo-Waverly	3,696,755	54,896	532,137	164,546	751,579	17,243	911,909	185,657	1,114,809	299,433	(259,325)	40,108	-	40,108
5222 USD 307 Ell-Saline	3,121,128	46,348	449,277	53,977	549,602	14,558	769,915	237,513	1,021,986	252,808	(53,049)	199,759	-	199,759
5223 USD 339 Jefferson County North	3,644,303	54,117	524,587	305,809	884,513	16,999	898,971	50,903	966,873	295,184	7,397	302,581	-	302,581
5226 USD 272 Waconda	2,133,656	31,685	307,134	257,233	596,052	9,952	526,327	15,509	551,788	172,824	13,170	185,994	-	185,994
5227 USD 275 Triplains	737,379	10,950	106,144	84,994	202,088	3,439	181,895	36,690	222,024	59,727	(2,073)	57,654	-	57,654
5228 USD 292 Wheatland	1,317,964	19,572	189,717	73,159	282,448	6,148	325,113	66,172	397,433	106,753	29,846	136,599	-	136,599
5229 USD 294 Oberlin	2,847,710	42,288	409,920	24,715	476,923	13,283	702,468	231,839	947,590	230,661	(89,181)	141,480	-	141,480
5230 USD 312 Haven	5,965,514	88,587	858,719	184,598	1,131,904	27,826	1,471,563	401,698	1,901,087	483,199	(247,680)	235,519	-	235,519
5231 USD 336 Holton	11,140,859	165,440	1,603,695	297,094	2,066,229	51,966	2,748,208	2,367,939	5,168,113	902,396	(485,340)	417,056	-	417,056
5233 USD 437 Auburn-Washburn	49,062,079	728,566	7,062,346	2,910,792	10,701,704	228,849	12,102,553	60,216	12,391,618	3,973,969	1,467,144	5,441,113	-	5,441,113
5235 USD 479 Crest	2,023,849	30,054	291,327	157,928	479,309	9,440	499,240	105,689	614,369	163,929	31,714	195,643	-	195,643
5236 USD 330 Mission Valley	4,467,488	66,342	643,082	59,994	769,418	20,838	1,102,033	243,446	1,366,317	361,861	(84,020)	277,841	-	277,841
5237 USD 334 Southern Cloud County	2,122,838	31,524	305,576	147,415	484,515	9,902	523,658	68,888	602,448	171,947	(39,433)	132,514	-	132,514
5238 USD 387 Altoona-Midway	1,899,337	28,205	273,404	55,714	357,323	8,859	468,526	65,250	542,635	153,844	7,909	161,753	-	161,753
5239 USD 401 Chase Raymond	1,518,365	22,548	218,564	123,239	364,351	7,082	374,548	105,778	487,408	122,986	(48,113)	74,873	-	74,873

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5240 USD 494 Syracuse	\$ 3,828,760	\$ 56,857	\$ 551,139	\$ 365,994	\$ 973,990	\$ 17,859	\$ 944,473	\$ 32,146	\$ 994,478	\$ 310,125	\$ 62,289	\$ 372,414	\$ -	\$ 372,414
5241 USD 300 Comanche County	2,097,429	31,147	301,919	58,078	391,144	9,783	517,390	54,755	581,928	169,889	7,952	177,841	-	177,841
5250 USD 306 SE of Saline	5,127,061	76,136	738,026	97,172	911,334	23,915	1,264,735	142,692	1,431,342	415,286	(73,401)	341,885	-	341,885
5251 USD 384 Blue Valley	1,720,739	25,553	247,695	29,378	302,626	8,026	424,469	43,666	476,161	139,378	(11,276)	128,102	-	128,102
5267 USD 397 Centre	2,229,265	33,104	320,896	278,527	632,527	10,398	549,911	16,825	577,134	180,568	89,172	269,740	-	269,740
5268 USD 220 Ashland	2,030,103	30,147	292,227	73,123	395,497	9,469	500,783	31,579	541,831	164,436	33,267	197,703	-	197,703
5270 USD 224 Clifton-Clyde	2,868,612	42,599	412,928	284,518	740,045	13,381	707,625	64,487	785,493	232,354	39,696	272,050	-	272,050
5271 USD 225 Fowler	1,243,989	18,473	179,069	48,717	246,259	5,803	306,866	195,557	508,226	100,762	(64,957)	35,805	-	35,805
5272 USD 230 Spring Hill	29,785,148	442,306	4,287,487	4,344,227	9,074,020	138,932	7,347,352	-	7,486,284	2,412,561	1,852,436	4,264,997	-	4,264,997
5274 USD 249 Frontenac	6,438,715	95,614	926,835	253,832	1,276,281	30,033	1,588,292	27,989	1,646,314	521,528	149,914	671,442	-	671,442
5275 USD 263 Mulvane	14,604,873	216,880	2,102,330	665,167	2,984,377	68,124	3,602,706	436,666	4,107,496	1,182,977	183,560	1,366,537	-	1,366,537
5276 USD 264 Clearwater	7,184,545	106,690	1,034,195	75,210	1,216,095	33,512	1,772,272	436,169	2,241,953	581,939	(119,845)	462,094	-	462,094
5278 USD 293 Quinter	2,566,798	38,117	369,483	574,082	981,682	11,973	633,173	206,255	851,401	207,908	103,656	311,564	-	311,564
5280 USD 308 Hutchinson	40,528,809	601,848	5,834,006	587,159	7,023,013	189,046	9,997,580	340,365	10,526,991	3,282,785	502,245	3,785,030	-	3,785,030
5281 USD 316 Golden Plains	1,918,155	28,484	276,113	208,693	513,290	8,947	473,167	93,747	575,861	155,368	60,882	216,250	-	216,250
5283 USD 325 Phillipsburg	4,209,056	62,504	605,881	184,206	852,591	19,633	1,038,283	43,484	1,101,400	340,928	(8,814)	332,114	-	332,114
5284 USD 340 Jefferson West	5,928,555	88,038	853,399	800,885	1,742,322	27,654	1,462,446	405,459	1,895,559	480,206	87,246	567,452	-	567,452
5285 USD 344 Pleasanton	3,034,534	45,062	436,812	10,343	492,217	14,155	748,554	64,246	826,955	245,794	3,337	249,131	-	249,131
5286 USD 350 St John-Hudson	2,751,650	40,862	396,092	280,317	717,271	12,835	678,773	236,549	928,157	222,880	10,557	233,437	-	233,437
5287 USD 357 Belle Plaine	4,578,140	67,985	659,010	131,913	858,908	21,355	1,129,328	156,186	1,306,869	370,824	32,690	403,514	-	403,514
5288 USD 358 Oxford	2,776,665	41,233	399,693	157,294	598,220	12,952	684,943	30,174	728,069	224,907	33,896	258,803	-	258,803
5289 USD 366 Woodson	3,152,228	46,810	453,754	642,325	1,142,889	14,703	777,587	1,031,847	1,824,137	255,327	(76,535)	178,792	-	178,792
5291 USD 374 Sublette	4,685,467	69,579	674,460	-	744,039	21,855	1,155,803	128,751	1,306,409	379,517	(58,443)	321,074	-	321,074
5292 USD 375 Circle	12,682,831	188,338	1,825,657	195,097	2,209,092	59,159	3,128,580	128,192	3,315,931	1,027,294	(78,554)	948,740	-	948,740
5293 USD 388 Ellis	3,024,731	44,917	435,401	72,371	552,689	14,109	746,136	74,316	834,561	245,000	6,555	251,555	-	251,555
5294 USD 407 Russell County	7,288,154	108,228	1,049,109	479,626	1,636,963	33,995	1,797,830	74,541	1,906,366	590,332	118,726	709,058	-	709,058
5295 USD 411 Goessel	2,245,265	33,342	323,200	189,893	546,435	10,473	553,858	76,902	641,233	181,864	51,961	233,825	-	233,825
5296 USD 435 Abilene	9,573,421	142,164	1,378,067	3,719	1,523,950	44,655	2,361,556	789,205	3,195,416	775,436	(238,668)	536,768	-	536,768
5297 USD 461 Neodesha	5,575,810	82,800	802,622	225,119	1,110,541	26,008	1,375,432	69,489	1,470,929	451,634	118,554	570,188	-	570,188
5298 USD 468 Healy	508,695	7,554	73,225	11,944	92,723	2,373	125,484	221,151	349,008	41,204	(58,437)	(17,233)	-	(17,233)
5299 USD 471 Dexter	1,765,360	26,215	254,119	314,734	595,068	8,234	435,477	8,646	452,357	142,992	87,699	230,691	-	230,691
5300 USD 484 Fredonia	5,033,593	74,748	724,571	127,272	926,591	23,479	1,241,679	22,500	1,287,658	407,715	51,873	459,588	-	459,588
5302 USD 489 Hays	26,585,481	394,791	3,826,904	3,149,105	7,370,800	124,007	6,558,063	1,973,131	8,655,201	2,153,392	508,602	2,661,994	-	2,661,994
5303 USD 490 El Dorado	13,225,048	196,390	1,903,708	369,192	2,469,290	61,688	3,262,333	620,981	3,945,002	1,071,213	(240,533)	830,680	-	830,680
5304 USD 491 Eudora	11,230,834	166,776	1,616,646	333,324	2,116,746	52,386	2,770,404	103,573	2,926,363	909,684	99,707	1,009,391	-	1,009,391
5305 USD 492 Flinthills	2,478,513	36,806	356,775	144,242	537,823	11,561	611,396	37,722	660,679	200,757	37,731	238,488	-	238,488
5306 USD 495 Fort Larned	8,909,510	132,305	1,282,498	60,334	1,475,137	41,558	2,197,783	565,330	2,804,671	721,660	(341,789)	379,871	-	379,871

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5307 USD 496 Pawnee Heights	\$ 1,508,957	\$ 22,408	\$ 217,210	\$ 75,178	\$ 314,796	\$ 7,038	\$ 372,227	\$ 6,903	\$ 386,168	\$ 122,224	\$ 64,708	\$ 186,932	\$ -	\$ 186,932
5308 USD 497 Lawrence	86,006,024	1,277,178	12,380,321	2,988,869	16,646,368	401,173	21,215,825	4,452,189	26,069,187	6,966,384	(714,547)	6,251,837	-	6,251,837
5309 USD 499 Galena	6,004,896	89,172	864,388	68,467	1,022,027	28,010	1,481,278	147,212	1,656,500	486,389	(97,458)	388,931	-	388,931
5310 USD 502 Lewis	873,778	12,975	125,778	24,262	163,015	4,076	215,542	35,603	255,221	70,775	6,290	77,065	-	77,065
5312 USD 345 Seaman	31,721,444	471,059	4,566,211	971,056	6,008,326	147,964	7,824,994	658,180	8,631,138	2,569,399	184,036	2,753,435	-	2,753,435
5313 USD 438 Skyline	2,795,877	41,518	402,458	414,803	858,779	13,041	689,682	384,296	1,087,019	226,463	(17,112)	209,351	-	209,351
5314 USD 501 Topeka Public Schools	126,099,493	1,872,561	18,151,661	3,036,585	23,060,807	588,188	31,106,016	3,816,797	35,511,001	10,213,907	780,106	10,994,013	-	10,994,013
5316 USD 208 Trego County	2,940,840	43,671	423,326	199,494	666,491	13,717	725,442	394,633	1,133,792	238,204	(52,902)	185,302	-	185,302
5317 USD 246 Arma	4,077,952	60,557	587,010	178,492	826,059	19,021	1,005,942	109,254	1,134,217	330,309	(14,077)	316,232	-	316,232
5318 USD 247 Cherokee	4,527,884	67,238	651,776	181,870	900,884	21,120	1,116,931	270,099	1,408,150	366,753	(229,464)	137,289	-	137,289
5319 USD 248 Girard	6,466,321	96,024	930,808	148,106	1,174,938	30,162	1,595,101	274,318	1,899,581	523,764	16,405	540,169	-	540,169
5320 USD 426 Pike Valley	1,701,752	25,271	244,962	6,669	276,902	7,938	419,785	171,748	599,471	137,840	(107,920)	29,920	-	29,920
5321 USD 498 Valley Heights	3,408,294	50,613	490,614	126,024	667,251	15,898	840,752	270,221	1,126,871	276,068	(10,434)	265,634	-	265,634
5322 USD 504 Oswego	3,967,131	58,911	571,057	91,646	721,614	18,505	978,606	42,834	1,039,945	321,333	(4,468)	316,865	-	316,865
5324 USD 500 Kansas City	194,642,850	2,890,421	28,018,280	22,654,692	53,563,393	907,906	48,014,180	31,067,296	79,989,382	15,765,836	(661,749)	15,104,087	-	15,104,087
5329 USD 245 Leroy-Gridley	1,877,815	27,885	270,306	184,131	482,322	8,759	463,217	-	471,976	152,101	34,336	186,437	-	186,437
5330 USD 493 Columbus	7,337,677	108,964	1,056,238	17,075	1,182,277	34,226	1,810,047	1,256,062	3,100,335	594,343	(451,951)	142,392	-	142,392
5331 USD 503 Parsons	9,109,461	135,274	1,311,281	1,389,530	2,836,085	42,491	2,247,107	1,595,380	3,884,978	737,855	(80,194)	657,661	-	657,661
5332 USD 506 Labette County	10,432,551	154,922	1,501,736	138,152	1,794,810	48,662	2,573,485	371,999	2,994,146	845,024	(64,335)	780,689	-	780,689
5333 USD 505 Chetopa	3,423,393	50,837	492,788	62,248	605,873	15,968	844,477	89,718	950,163	277,291	(103,994)	173,297	-	173,297
5337 USD 207 Fort Leavenworth	14,696,144	218,236	2,115,468	591,205	2,924,909	68,550	3,625,221	518,702	4,212,473	1,190,370	110,749	1,301,119	-	1,301,119
5366 USD 508 Baxter Springs	6,847,124	101,679	985,624	33,112	1,120,415	31,938	1,689,038	332,109	2,053,085	554,609	(52,858)	501,751	-	501,751
5367 USD 507 Satanta	2,631,026	39,070	378,729	-	417,799	12,272	649,017	253,686	914,975	213,110	(90,602)	122,508	-	122,508
5368 USD 101 Erie-St Paul	3,625,767	53,842	521,919	104,654	680,415	16,912	894,398	328,309	1,239,619	293,683	(135,341)	158,342	-	158,342
5405 USD 511 Attica	1,656,342	24,596	238,426	182,523	445,545	7,726	408,584	42,736	459,046	134,162	80,064	214,226	-	214,226
5409 USD 200 Greeley Co	1,838,715	27,305	264,678	128,731	420,714	8,577	453,571	313,813	775,961	148,934	(24,622)	124,312	-	124,312
5410 USD 509 South Haven	1,785,305	26,512	256,990	147,614	431,116	8,328	440,396	-	448,724	144,608	(113)	144,495	-	144,495
5430 USD 512 Shawnee Mission	201,861,818	2,997,622	29,057,430	9,172,675	41,227,727	941,579	49,794,943	19,873,363	70,609,885	16,350,563	(95,351)	16,255,212	-	16,255,212
5436 USD 102 Cimarron-Ensign	5,635,474	83,686	811,210	611,532	1,506,428	26,287	1,390,149	42,264	1,458,700	456,467	155,560	612,027	-	612,027
5590 USD 103 Cheylin	1,124,943	16,705	161,932	24,085	202,722	5,247	277,499	95,524	378,270	91,119	(2,725)	88,394	-	88,394
5696 Kansas State H S Activities Assoc	1,974,157	29,316	284,174	103,718	417,208	9,208	486,982	221,855	718,045	159,904	(46,162)	113,742	-	113,742
9291 USD 105 Rawlins County	2,967,883	44,073	427,218	325,731	797,022	13,844	732,113	32,464	778,421	240,395	26,189	266,584	-	266,584
9302 USD 106 Western Plains	1,301,343	19,325	187,325	116,233	322,883	6,070	321,013	214,441	541,524	105,407	(22,034)	83,373	-	83,373
9332 USD 107 Rock Hills	2,518,684	37,402	362,557	139,175	539,134	11,748	621,305	72,975	706,028	204,010	(23,202)	180,808	-	180,808
9333 USD 108 Washington County	2,851,710	42,348	410,495	257,727	710,570	13,302	703,455	30,755	747,512	230,985	87	231,072	-	231,072
9335 USD 109 Republic County	3,689,713	54,792	531,124	237,183	823,099	17,211	910,173	25,428	952,812	298,862	74,521	373,383	-	373,383
9389 USD 110 Thunder Ridge	2,050,892	30,455	295,220	33,805	359,480	9,566	505,911	107,819	623,296	166,120	(57,137)	108,983	-	108,983

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9410 USD 111 Doniphan West	\$ 2,955,939	\$ 43,895	\$ 425,499	\$ 127,827	\$ 597,221	\$ 13,788	\$ 729,166	\$ 35,910	\$ 778,864	\$ 239,428	\$ (26,069)	\$ 213,359	\$ -	\$ 213,359
9444 USD 114 Riverside	4,411,148	65,505	634,972	447,991	1,148,468	20,576	1,088,135	661,727	1,770,438	357,298	(102,525)	254,773	-	254,773
9445 USD 112 Central Plains	4,271,311	63,428	614,843	149,352	827,623	19,923	1,053,641	580,251	1,653,815	345,971	(199,861)	146,110	-	146,110
9446 USD 113 Prairie Hills	7,993,476	118,702	1,150,638	153,865	1,423,205	37,285	1,971,818	69,073	2,078,176	647,462	(71,547)	575,915	-	575,915
9461 USD 115 Nemaha Central Schools	5,780,155	85,835	832,037	410,358	1,328,230	26,961	1,425,840	113,263	1,566,064	468,186	23,998	492,184	-	492,184
Other Employers Subtotal	\$ 3,898,164,447	\$ 57,887,231	\$ 561,129,604	\$ 189,568,980	\$ 808,585,815	\$ 18,182,889	\$ 961,592,849	\$ 175,380,917	\$ 1,155,156,655	\$ 315,746,616	\$ 22,084,246	\$ 337,830,862	\$ -	\$ 337,830,862
Total State/School Group	\$ 5,634,009,239	\$ 83,664,311	\$ 810,999,486	\$ 233,244,990	\$ 2,517,696,965	\$ 26,279,684	\$ 1,389,788,178	\$ 233,244,990	\$ 259,524,674	\$ 456,347,943	\$ -	\$ 456,347,943	\$ -	\$ 456,347,943

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
Local Group														
2 Allen County	\$ 2,821,433	\$ 111,368	\$ 555,402	\$ 153,396	\$ 820,166	\$ 25,547	\$ 1,001,883	\$ 26,143	\$ 1,053,573	\$ 239,441	\$ 91,111	\$ 330,552	\$ -	\$ 330,552
3 Anderson County	2,041,030	80,564	401,779	21,508	503,851	18,481	724,764	174,507	917,752	173,212	(11,395)	161,817	-	161,817
4 Atchison County	3,070,316	121,192	604,395	35,287	760,874	27,800	1,090,261	101,104	1,219,165	260,563	(8,519)	252,044	-	252,044
5 Barber County	1,521,904	60,073	299,589	101,399	461,061	13,780	540,425	31,479	585,684	129,156	4,520	133,676	-	133,676
6 Barton County	5,443,841	214,881	1,071,627	336,041	1,622,549	49,292	1,933,093	26,594	2,008,979	461,992	86,683	548,675	-	548,675
7 Bourbon County	2,123,694	83,827	418,052	66,576	568,455	19,229	754,118	36,376	809,723	180,227	19,526	199,753	-	199,753
8 Brown County	1,984,848	78,346	390,720	137,083	606,149	17,972	704,814	2,437	725,223	168,444	44,708	213,152	-	213,152
9 Butler County	11,001,522	434,255	2,165,663	459,218	3,059,136	99,614	3,906,611	20,667	4,026,892	933,645	164,535	1,098,180	-	1,098,180
10 Chase County	1,554,591	61,363	306,023	188,492	555,878	14,076	552,032	32,990	599,098	131,930	54,146	186,076	-	186,076
11 Chautauqua County	1,091,888	43,099	214,939	54,190	312,228	9,887	387,727	61,910	459,524	92,663	(15,547)	77,116	-	77,116
12 Cherokee County	2,673,826	105,542	526,346	153,567	785,455	24,210	949,468	238,567	1,212,245	226,914	(94,376)	132,538	-	132,538
13 Cheyenne County	1,281,637	50,589	252,292	201,218	504,099	11,605	455,106	14,902	481,613	108,766	79,023	187,789	-	187,789
14 Clay County	2,595,445	102,448	510,917	153,172	766,537	23,501	921,636	16,745	961,882	220,263	41,684	261,947	-	261,947
15 Cloud County	2,581,778	101,909	508,226	161,432	771,567	23,377	916,782	35,176	975,335	219,103	30,313	249,416	-	249,416
16 Coffey County	4,655,134	183,749	916,369	85,454	1,185,572	42,150	1,653,025	35,346	1,730,521	395,058	20,464	415,522	-	415,522
17 Comanche County	879,304	34,708	173,092	53,331	261,131	7,962	312,239	45,458	365,659	74,622	(17,697)	56,925	-	56,925
18 Cowley County	3,413,707	134,747	671,992	129,645	936,384	30,910	1,212,198	119,010	1,362,118	289,704	(21,154)	268,550	-	268,550
19 Crawford County	9,158,762	361,517	1,802,913	350,959	2,515,389	82,929	3,252,251	24,554	3,359,734	777,259	53,169	830,428	-	830,428
20 Dickinson County	3,641,939	143,756	716,920	311,785	1,172,461	32,976	1,293,242	21,681	1,347,899	309,073	78,564	387,637	-	387,637
21 Doniphan County	1,696,822	66,977	334,021	80,954	481,952	15,364	602,537	12,431	630,332	144,001	16,039	160,040	-	160,040
22 Douglas County	13,292,443	524,683	2,616,633	675,529	3,816,845	120,357	4,720,110	-	4,840,467	1,128,064	382,654	1,510,718	-	1,510,718
23 Edwards County	1,048,198	41,375	206,339	14,044	261,758	9,491	372,212	21,679	403,382	88,955	(2,391)	86,564	-	86,564
24 Elk County	1,069,269	42,207	210,487	55,436	308,130	9,682	379,694	28,305	417,681	90,744	16,171	106,915	-	106,915
25 Ellis County	3,868,455	152,697	761,510	44,637	958,844	35,027	1,373,678	41,317	1,450,022	328,297	9,861	338,158	-	338,158
26 Ellsworth County	1,804,878	71,243	355,292	95,377	521,912	16,342	640,907	12,543	669,792	153,171	26,945	180,116	-	180,116
27 Finney County	9,253,858	365,271	1,821,633	183,955	2,370,859	83,790	3,286,020	282,075	3,651,885	785,329	(29,228)	756,101	-	756,101
28 Ford County	5,353,077	211,298	1,053,760	247,297	1,512,355	48,470	1,900,863	129,439	2,078,772	454,289	115,054	569,343	-	569,343
29 Franklin County	4,385,060	173,088	863,204	75,227	1,111,519	39,705	1,557,123	24,232	1,621,060	372,138	(13,270)	358,868	-	358,868
30 Geary County	6,390,427	252,245	1,257,963	93,942	1,604,150	57,863	2,269,223	178,934	2,506,020	542,324	36,140	578,464	-	578,464
31 Gove County	1,225,323	48,366	241,206	83,801	373,373	11,095	435,109	16,761	462,965	103,987	23,099	127,086	-	127,086
32 Graham County	1,352,579	53,389	266,257	29,357	349,003	12,247	480,297	26,513	519,057	114,787	(5,285)	109,502	-	109,502
33 Gray County	1,311,768	51,779	258,223	36,824	346,826	11,877	465,806	77,277	554,960	111,323	(73,207)	38,116	-	38,116
34 Greenwood County	1,650,600	65,153	324,923	204,278	594,354	14,945	586,124	1,488	602,557	140,078	58,128	198,206	-	198,206
35 Hamilton County	988,884	39,034	194,663	34,071	267,768	8,954	351,150	94,221	454,325	83,922	(23,184)	60,738	-	60,738
36 Harper County	2,146,818	84,740	422,604	54,632	561,976	19,439	762,329	282,678	1,064,446	182,190	(182,139)	51	-	51

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
37 Harvey County	\$ 4,242,661	\$ 167,468	\$ 835,173	\$ 246,364	\$ 1,249,005	\$ 38,415	\$ 1,506,557	\$ -	\$ 1,544,972	\$ 360,054	\$ 99,753	\$ 459,807	\$ -	\$ 459,807
38 Jackson County	3,208,875	126,662	631,671	102,828	861,161	29,055	1,139,462	-	1,168,517	272,321	74,674	346,995	-	346,995
39 Jefferson County	3,938,832	155,475	775,364	353,611	1,284,450	35,664	1,398,669	756,365	2,190,698	334,269	(214,683)	119,586	-	119,586
40 Jewell County	1,688,614	66,653	332,406	37,822	436,881	15,290	599,622	22,352	637,264	143,304	7,327	150,631	-	150,631
41 Johnson County	96,643,344	3,814,735	19,024,364	1,607,055	24,446,154	875,056	34,317,791	176,721	35,369,568	8,201,629	1,240,788	9,442,417	-	9,442,417
42 Kearny County	1,393,773	55,015	274,366	41,766	371,147	12,620	494,925	37,878	545,423	118,283	(12,732)	105,551	-	105,551
43 Kingman County	1,844,573	72,810	363,106	85,106	521,022	16,702	655,003	86,679	758,384	156,540	(11,379)	145,161	-	145,161
44 Kiowa County	1,609,873	63,545	316,905	17,828	398,278	14,577	571,662	3,852	590,091	136,622	6,570	143,192	-	143,192
45 Labette County	2,338,835	92,319	460,402	89,395	642,116	21,177	830,514	28,715	880,406	198,485	(11,730)	186,755	-	186,755
46 Lane County	971,161	38,334	191,174	7,202	236,710	8,793	344,856	110,557	464,206	82,418	(30,843)	51,575	-	51,575
47 Leavenworth County	8,261,482	326,100	1,626,283	745,356	2,697,739	74,804	2,933,629	15,785	3,024,218	701,111	252,605	953,716	-	953,716
48 Lincoln County	1,413,644	55,800	278,278	38,242	372,320	12,800	501,981	19,048	533,829	119,969	26,872	146,841	-	146,841
49 Linn County	3,046,833	120,266	599,773	143,250	863,289	27,588	1,081,922	23,352	1,132,862	258,570	75,122	333,692	-	333,692
50 Logan County	760,520	30,019	149,709	16,363	196,091	6,886	270,059	34,271	311,216	64,542	2,899	67,441	-	67,441
51 Lyon County	6,777,785	267,535	1,334,215	228,642	1,830,392	61,370	2,406,772	156,517	2,624,659	575,197	52,703	627,900	-	627,900
52 McPherson County	5,202,338	205,348	1,024,086	103,317	1,332,751	47,105	1,847,336	66,737	1,961,178	441,497	7,564	449,061	-	449,061
53 Marion County	2,881,419	113,736	567,211	183,595	864,542	26,090	1,023,184	-	1,049,274	244,532	103,090	347,622	-	347,622
54 Marshall County	2,457,774	97,014	483,816	253,423	834,253	22,254	872,749	-	895,003	208,579	84,838	293,417	-	293,417
55 Meade County	1,711,966	67,575	337,002	136,293	540,870	15,501	607,914	190,334	813,749	145,286	27,584	172,870	-	172,870
56 Miami County	4,835,608	190,873	951,895	142,663	1,285,431	43,784	1,717,111	119,874	1,880,769	410,374	38,239	448,613	-	448,613
57 Mitchell County	2,494,481	98,463	491,042	58,754	648,259	22,586	885,784	35,337	943,707	211,694	11,276	222,970	-	222,970
58 Montgomery County	4,818,004	190,178	948,430	58,741	1,197,349	43,625	1,710,860	12,655	1,767,140	408,880	18,153	427,033	-	427,033
59 Morris County	1,526,080	60,238	300,411	182,686	543,335	13,818	541,907	24,489	580,214	129,511	59,235	188,746	-	188,746
60 Nemaha County	2,322,983	91,693	457,282	75,045	624,020	21,034	824,885	525	846,444	197,140	59,484	256,624	-	256,624
61 Neosho County	2,025,046	79,933	398,633	105,946	584,512	18,336	719,088	37,699	775,123	171,856	10,535	182,391	-	182,391
62 Ness County	1,073,661	42,380	211,351	-	253,731	9,722	381,254	132,132	523,108	91,116	(57,574)	33,542	-	33,542
63 Norton County	1,745,600	68,903	343,624	47,220	459,747	15,806	619,858	107,991	743,655	148,140	(78,583)	69,557	-	69,557
64 Osage County	2,645,291	104,416	520,729	292,805	917,950	23,952	939,336	369,931	1,333,219	224,493	17,844	242,337	-	242,337
65 Osborne County	1,209,160	47,728	238,025	13,296	299,049	10,948	429,370	161,604	601,922	102,615	(37,687)	64,928	-	64,928
66 Ottawa County	1,534,888	60,586	302,145	53,970	416,701	13,898	545,034	93,330	652,262	130,258	(56,514)	73,744	-	73,744
67 Pawnee County	1,984,632	78,338	390,677	43,449	512,464	17,970	704,737	49,581	772,288	168,426	(16,736)	151,690	-	151,690
68 Phillips County	2,003,075	79,066	394,308	119,151	592,525	18,137	711,286	41,790	771,213	169,991	21,355	191,346	-	191,346
69 Pratt County	3,360,777	132,658	661,573	169,422	963,653	30,430	1,193,403	9,429	1,233,262	285,213	40,716	325,929	-	325,929
70 Rawlins County	1,158,042	45,711	227,962	24,892	298,565	10,486	411,218	18,599	440,303	98,277	14,561	112,838	-	112,838
71 Reno County	9,261,766	365,583	1,823,190	29,613	2,218,386	83,861	3,288,828	358,659	3,731,348	786,000	(46,273)	739,727	-	739,727
72 Republic County	1,638,384	64,671	322,518	8,285	395,474	14,835	581,785	133,197	729,817	139,042	(43,180)	95,862	-	95,862

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
73 Rice County	\$ 2,122,495	\$ 83,780	\$ 417,816	\$ 34,738	\$ 536,334	\$ 19,218	\$ 753,692	\$ 81,449	\$ 854,359	\$ 180,126	\$ (41,775)	\$ 138,351	\$ -	\$ 138,351
74 Riley County	7,796,511	307,746	1,534,753	163,035	2,005,534	70,594	2,768,519	201,084	3,040,197	661,651	8,499	670,150	-	670,150
75 Rooks County	1,865,548	73,637	367,235	115,621	556,493	16,892	662,451	98,244	777,587	158,320	19,240	177,560	-	177,560
76 Rush County	1,271,918	50,206	250,378	44,296	344,880	11,517	451,654	31,718	494,889	107,941	4,835	112,776	-	112,776
77 Russell County	1,895,511	74,820	373,134	16,635	464,589	17,163	673,090	75,115	765,368	160,863	(38,458)	122,405	-	122,405
78 Saline County	9,121,827	360,060	1,795,643	88,500	2,244,203	82,594	3,239,135	36,336	3,358,065	774,124	(39,200)	734,924	-	734,924
79 Scott County	1,167,401	46,080	229,804	39,248	315,132	10,570	414,541	15,807	440,918	99,072	(786)	98,286	-	98,286
80 Sedgwick County	62,787,456	2,478,365	12,359,786	242,308	15,080,459	568,513	22,295,653	1,855,256	24,719,422	5,328,461	(565,045)	4,763,416	-	4,763,416
81 Seward County	5,072,611	200,228	998,550	297,876	1,496,654	45,930	1,801,270	180,409	2,027,609	430,487	5,382	435,869	-	435,869
82 Shawnee County	26,727,153	1,054,982	5,261,272	422,064	6,738,318	242,003	9,490,738	347,340	10,080,081	2,268,201	(118,059)	2,150,142	-	2,150,142
83 Sheridan County	1,048,594	41,390	206,417	33,285	281,092	9,495	372,352	237,782	619,629	88,989	(23,318)	65,671	-	65,671
84 Sherman County	2,276,053	89,841	448,044	166,734	704,619	20,609	808,220	2,615	831,444	193,157	64,463	257,620	-	257,620
85 Smith County	1,767,667	69,774	347,967	83,632	501,373	16,005	627,694	42,108	685,807	150,013	22,862	172,875	-	172,875
86 Stanton County	1,478,250	58,350	290,995	40,782	390,127	13,385	524,923	53,311	591,619	125,452	(50,150)	75,302	-	75,302
87 Stevens County	1,715,481	67,714	337,695	10,069	415,478	15,533	609,163	238,281	862,977	145,584	(122,652)	22,932	-	22,932
88 Sumner County	4,106,334	162,086	808,337	72,935	1,043,358	37,181	1,458,148	116,318	1,611,647	348,484	(268,813)	79,671	-	79,671
89 Thomas County	2,050,593	80,942	403,662	58,626	543,230	18,567	728,160	51,862	798,589	174,024	36,449	210,473	-	210,473
90 Wabaunsee County	1,549,419	61,159	305,005	85,024	451,188	14,029	550,195	16,949	581,173	131,492	43,157	174,649	-	174,649
91 Wallace County	785,083	30,989	154,545	68,693	254,227	7,109	278,781	8,951	294,841	66,626	25,331	91,957	-	91,957
92 Washington County	1,938,133	76,503	381,524	184,836	642,863	17,549	688,226	7,256	713,031	164,480	91,431	255,911	-	255,911
93 Wichita County	984,960	38,879	193,891	57,692	290,462	8,918	349,757	36,709	395,384	83,589	7,528	91,117	-	91,117
94 Wilson County	1,861,240	73,467	366,387	127,176	567,030	16,853	660,921	47,170	724,944	157,954	(23,800)	134,154	-	134,154
95 Woodson County	1,356,047	53,526	266,939	101,865	422,330	12,278	481,528	122,046	615,852	115,081	52,882	167,963	-	167,963
97 City of Abilene	1,021,283	40,312	201,041	1,693	243,046	9,247	362,655	51,993	423,895	86,671	(25,598)	61,073	-	61,073
99 City of Alma	218,704	8,633	43,052	7,180	58,865	1,980	77,661	23,812	103,453	18,560	(30)	18,530	-	18,530
100 City of Almena	57,250	2,260	11,270	16,209	29,739	518	20,329	1,994	22,841	4,859	3,992	8,851	-	8,851
102 City of Altoona	42,322	1,671	8,331	1,944	11,946	383	15,029	5,545	20,957	3,592	173	3,765	-	3,765
103 City of Anthony	841,973	33,235	165,743	-	198,978	7,624	298,982	115,343	421,949	71,454	(52,285)	19,169	-	19,169
104 City of Arkansas City	1,888,731	74,553	371,799	71,272	517,624	17,102	670,683	97,534	785,319	160,287	(13,220)	147,067	-	147,067
105 City of Arma	297,001	11,723	58,465	6,014	76,202	2,689	105,465	31,560	139,714	25,205	(7,855)	17,350	-	17,350
106 City of Ashland	240,135	9,479	47,271	28,862	85,612	2,174	85,271	25,680	113,125	20,379	(4,008)	16,371	-	16,371
107 City of Atchison	1,800,090	71,054	354,350	141,894	567,298	16,299	639,207	84,637	740,143	152,765	307	153,072	4,216	157,288
108 City of Attica	194,345	7,671	38,257	5,886	51,814	1,760	69,012	18,502	89,274	16,493	(2,533)	13,960	-	13,960
109 City of Axtell	69,945	2,761	13,769	1,406	17,936	633	24,837	600	26,070	5,936	358	6,294	-	6,294
110 City of Belle Plaine	295,309	11,657	58,132	37,271	107,060	2,674	104,864	8,492	116,030	25,061	8,805	33,866	-	33,866
111 City of Bucklin	89,685	3,540	17,655	13,752	34,947	812	31,847	4,449	37,108	7,611	2,516	10,127	-	10,127

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
112 City of Buhler	\$ 286,250	\$ 11,299	\$ 56,349	\$ 22,042	\$ 89,690	\$ 2,592	\$ 101,646	\$ 14,141	\$ 118,379	\$ 24,293	\$ 4,788	\$ 29,081	\$ -	\$ 29,081
113 City of Burlingame	279,962	11,051	55,111	25,175	91,337	2,535	99,414	8,681	110,630	23,759	4,469	28,228	-	28,228
114 City of Burlington	1,224,651	48,340	241,074	24,862	314,276	11,089	434,870	9,511	455,470	103,930	8,886	112,816	-	112,816
116 City of Burrton	187,961	7,419	37,000	5,202	49,621	1,702	66,744	3,001	71,447	15,951	748	16,699	-	16,699
117 City of Caney	679,547	26,823	133,770	128,260	288,853	6,153	241,306	7,516	254,975	57,670	33,134	90,804	-	90,804
118 City of Cawker City	126,835	5,006	24,968	8,196	38,170	1,148	45,039	18,005	64,192	10,764	(6,771)	3,993	-	3,993
119 City of Cedar Vale	95,637	3,775	18,826	2,504	25,105	866	33,961	7,266	42,093	8,116	398	8,514	-	8,514
120 City of Chanute	4,985,482	196,788	981,398	471,755	1,649,941	45,141	1,770,331	14,224	1,829,696	423,093	125,217	548,310	112	548,422
122 City of Cherryvale	449,540	17,744	88,492	377	106,613	4,070	159,630	104,641	268,341	38,150	(29,852)	8,298	-	8,298
123 City of Chetopa	312,217	12,324	61,460	6,499	80,283	2,827	110,867	29,230	142,924	26,496	(7,837)	18,659	-	18,659
124 City of Cimarron	434,648	17,157	85,561	19,124	121,842	3,936	154,342	5,857	164,135	36,886	1,610	38,496	-	38,496
125 City of Clay Center	920,366	36,329	181,175	17,269	234,773	8,334	326,820	11,732	346,886	78,107	(64,281)	13,826	-	13,826
126 City of Coffeyville	3,512,356	138,641	691,411	25,221	855,273	31,803	1,247,228	159,593	1,438,624	298,076	(73,397)	224,679	-	224,679
127 City of Colby	2,088,620	82,443	411,147	35,682	529,272	18,912	741,663	12,160	772,735	177,251	6,315	183,566	-	183,566
128 City of Colony	53,866	2,126	10,604	6,901	19,631	488	19,128	721	20,337	4,571	4,637	9,208	-	9,208
129 City of Council Grove	575,619	22,721	113,311	4,518	140,550	5,212	204,401	23,079	232,692	48,850	(3,608)	45,242	-	45,242
130 City of Dodge City	3,882,254	153,242	764,226	48,595	966,063	35,152	1,378,578	406,211	1,819,941	329,468	(126,075)	203,393	-	203,393
133 City of Edna	72,321	2,855	14,237	6,638	23,730	655	25,681	7,085	33,421	6,138	398	6,536	-	6,536
134 City of Effingham	87,285	3,445	17,182	5,926	26,553	790	30,994	15	31,799	7,407	2,704	10,111	-	10,111
135 City of El Dorado	2,732,780	107,869	537,951	73,145	718,965	24,744	970,402	142,972	1,138,118	231,918	(53,150)	178,768	-	178,768
137 City of Ellinwood	757,568	29,903	149,128	29,124	208,155	6,859	269,011	15,078	290,948	64,291	(9,789)	54,502	-	54,502
138 City of Ellis	465,691	18,382	91,672	2,423	112,477	4,217	165,366	30,917	200,500	39,521	(6,322)	33,199	-	33,199
139 City of Ellsworth	798,247	31,509	157,136	53,544	242,189	7,228	283,455	3,538	294,221	67,743	19,619	87,362	-	87,362
140 City of Enterprise	159,210	6,284	31,341	10,337	47,962	1,442	56,535	13,968	71,945	13,511	8,595	22,106	-	22,106
141 City of Erie	312,649	12,341	61,545	74,972	148,858	2,831	111,021	17,625	131,477	26,533	17,118	43,651	-	43,651
142 City of Eudora	1,196,188	47,216	235,471	55,800	338,487	10,831	424,763	34,793	470,387	101,515	29,967	131,482	-	131,482
143 City of Florence	112,772	4,451	22,199	27,593	54,243	1,021	40,045	44,963	86,029	9,570	3,246	12,816	-	12,816
144 City of Fort Scott	1,765,520	69,689	347,545	136,164	553,398	15,986	626,931	26,050	668,967	149,831	58,717	208,548	-	208,548
145 City of Fredonia	705,010	27,828	138,782	11,337	177,947	6,384	250,347	17,993	274,724	59,831	(10,769)	49,062	-	49,062
146 City of Frontenac	665,268	26,260	130,959	13,172	170,391	6,024	236,234	62,424	304,682	56,458	(18,106)	38,352	-	38,352
147 City of Garden City	7,356,583	290,381	1,448,152	371,676	2,110,209	66,611	2,612,302	48,428	2,727,341	624,317	150,641	774,958	-	774,958
148 City of Garnett	1,410,237	55,665	277,607	-	333,272	12,769	500,771	227,900	741,440	119,680	(76,494)	43,186	-	43,186
149 City of Gas	102,524	4,047	20,182	774	25,003	928	36,406	2,493	39,827	8,701	(845)	7,856	-	7,856
150 City of Geneseo	39,347	1,553	7,745	7,065	16,363	356	13,972	9,196	23,524	3,339	1,462	4,801	-	4,801
151 City of Girard	526,589	20,786	103,660	10,801	135,247	4,768	186,990	47,621	239,379	44,689	(17,227)	27,462	-	27,462
152 City of Glasco	89,289	3,524	17,577	14,218	35,319	808	31,706	11,782	44,296	7,577	2,770	10,347	-	10,347

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
153 City of Goodland	\$ 1,408,641	\$ 55,602	\$ 277,293	\$ 8,345	\$ 341,240	\$ 12,755	\$ 500,204	\$ 139,168	\$ 652,127	\$ 119,544	\$ (37,975)	\$ 81,569	\$ -	\$ 81,569	
155 City of Greensburg	413,001	16,302	81,300	11,029	108,631	3,740	146,656	9,425	159,821	35,049	(6,079)	28,970	-	28,970	
156 City of Grenola	22,187	876	4,368	4,228	9,472	201	7,879	2,965	11,045	1,883	(962)	921	-	921	
158 City of Hanover	64,930	2,563	12,781	9,317	24,661	588	23,056	2,831	26,475	5,510	2,002	7,512	-	7,512	
159 City of Harper	355,463	14,031	69,973	24,251	108,255	3,219	126,223	1,475	130,917	30,166	4,280	34,446	-	34,446	
160 City of Hays	3,832,816	151,290	754,494	122,198	1,027,982	34,704	1,361,022	12,719	1,408,445	325,272	12,755	338,027	-	338,027	
162 City of Hesston	1,160,070	45,791	228,361	20,213	294,365	10,504	411,938	29,926	452,368	98,449	5,081	103,530	-	103,530	
163 City of Hillsboro	933,314	36,840	183,724	23,130	243,694	8,451	331,417	2,657	342,525	79,206	7,423	86,629	-	86,629	
164 City of Hoisington	872,644	34,445	171,781	928	207,154	7,901	309,874	50,616	368,391	74,057	(24,919)	49,138	-	49,138	
165 City of Holton	1,384,377	54,645	272,516	27,555	354,716	12,535	491,588	33,404	537,527	117,485	(14,180)	103,305	-	103,305	
166 City of Holyrood	112,232	4,430	22,093	2,436	28,959	1,016	39,853	765	41,634	9,525	56	9,581	-	9,581	
167 City of Horton	508,073	20,055	100,015	39,737	159,807	4,600	180,416	32,191	217,207	43,118	5,224	48,342	-	48,342	
168 City of Hugoton	1,090,892	43,060	214,743	1,080	258,883	9,878	387,372	46,377	443,627	92,579	(11,203)	81,376	-	81,376	
169 City of Humboldt	646,716	25,527	127,307	34,107	186,941	5,856	229,648	25,853	261,357	54,884	(1,526)	53,358	-	53,358	
170 City of Hutchinson	6,390,427	252,245	1,257,963	5,779	1,515,987	57,863	2,269,223	385,793	2,712,879	542,324	(205,727)	336,597	-	336,597	
172 City of Iola	3,839,356	151,548	755,782	214,773	1,122,103	34,764	1,363,345	45,737	1,443,846	325,827	55,266	381,093	-	381,093	
173 City of Jamestown	57,814	2,282	11,381	267	13,930	523	20,530	7,082	28,135	4,906	(2,600)	2,306	-	2,306	
174 City of Jetmore	247,983	9,788	48,816	25,875	84,479	2,245	88,058	22,046	112,349	21,045	3,186	24,231	-	24,231	
176 City of Johnson City	301,993	11,920	59,448	5,043	76,411	2,734	107,236	27,694	137,664	25,629	(9,862)	15,767	-	15,767	
177 City of Junction City	2,489,669	98,273	490,094	83,489	671,856	22,543	884,074	63,546	970,163	211,286	(16,433)	194,853	-	194,853	
179 City of Kingman	1,278,313	50,458	251,638	129,203	431,299	11,575	453,926	7,378	472,879	108,484	33,746	142,230	-	142,230	
180 City of Kinsley	277,142	10,939	54,556	-	65,495	2,509	98,412	12,075	112,996	23,520	(8,863)	14,657	-	14,657	
182 City of La Crosse	326,928	12,905	64,356	23,111	100,372	2,960	116,091	16,400	135,451	27,745	4,610	32,355	-	32,355	
184 City of Lakin	461,119	18,201	90,772	31,798	140,771	4,175	163,742	6,676	174,593	39,133	(10,962)	28,171	-	28,171	
185 City of Larned	1,695,790	66,937	333,818	33,745	434,500	15,355	602,171	38,129	655,655	143,913	(23,859)	120,054	-	120,054	
186 City of Lawrence	19,703,845	777,756	3,878,725	781,910	5,438,391	178,410	6,996,781	628,449	7,803,640	1,672,168	(100,374)	1,571,794	-	1,571,794	
187 City of Leavenworth	4,088,623	161,387	804,850	96,773	1,063,010	37,021	1,451,858	73,350	1,562,229	346,981	(18,672)	328,309	-	328,309	
188 City of Liberal	4,537,778	179,117	893,267	174,124	1,246,508	41,088	1,611,353	11,483	1,663,924	385,099	81,258	466,357	-	466,357	
189 City of Lindsborg	1,225,431	48,371	241,228	103,121	392,720	11,096	435,147	3,318	449,561	103,996	34,100	138,096	-	138,096	
190 City of Lucas	82,893	3,272	16,318	7,073	26,663	751	29,435	21,303	51,489	7,035	(5,205)	1,830	-	1,830	
191 City of Lyons	829,578	32,745	163,303	63,885	259,933	7,511	294,581	11,433	313,525	70,402	9,400	79,802	-	79,802	
192 City of Madison	114,116	4,504	22,464	1,620	28,588	1,033	40,523	1,903	43,459	9,684	1,077	10,761	-	10,761	
193 City of Marion	538,168	21,243	105,939	22,240	149,422	4,873	191,102	21,652	217,627	45,672	5,384	51,056	-	51,056	
194 City of Marysville	968,809	38,241	190,711	21,890	250,842	8,772	344,021	2,078	354,871	82,218	151	82,369	-	82,369	
195 City of Mayetta	24,167	954	4,757	2,050	7,761	219	8,582	109	8,910	2,051	529	2,580	-	2,580	
196 City of McCune	40,187	1,586	7,911	-	9,497	364	14,270	3,906	18,540	3,410	(1,691)	1,719	-	1,719	

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
197 City of Meade	\$ 520,577	\$ 20,548	\$ 102,476	\$ 40,553	\$ 163,577	\$ 4,714	\$ 184,856	\$ 41,822	\$ 231,392	\$ 44,179	\$ 9,397	\$ 53,576	\$ -	\$ 53,576
198 City of Miltonvale	69,237	2,733	13,629	8,021	24,383	627	24,586	2,319	27,532	5,876	588	6,464	-	6,464
199 City of Minneapolis	689,747	27,226	135,777	42,235	205,238	6,245	244,927	10,978	262,150	58,535	(5,304)	53,231	-	53,231
200 City of Minneola	71,013	2,803	13,979	5,093	21,875	643	25,217	20,734	46,594	6,027	(6,316)	(289)	-	(289)
201 City of Montezuma	282,002	11,131	55,512	25,043	91,686	2,553	100,138	3,723	106,414	23,932	9,221	33,153	-	33,153
202 City of Moran	140,527	5,547	27,663	1,117	34,327	1,272	49,901	2,193	53,366	11,926	(475)	11,451	-	11,451
203 City of Morrill	41,950	1,656	8,258	388	10,302	380	14,896	1,050	16,326	3,560	(683)	2,877	-	2,877
205 City of Mulvane	2,857,672	112,799	562,536	51,055	726,390	25,875	1,014,752	62,783	1,103,410	242,516	(943)	241,573	-	241,573
206 City of Natoma	32,855	1,297	6,468	1,623	9,388	297	11,666	2,213	14,176	2,788	(197)	2,591	-	2,591
207 City of Neodesha	1,437,416	56,738	282,957	96,199	435,894	13,015	510,422	22,775	546,212	121,986	19,137	141,123	-	141,123
208 City of Newton	3,974,003	156,863	782,287	53,524	992,674	35,983	1,411,157	80,616	1,527,756	337,254	(89,269)	247,985	-	247,985
209 City of Norton	1,030,366	40,671	202,829	46,660	290,160	9,330	365,880	27,320	402,530	87,442	(2,694)	84,748	-	84,748
210 City of Oberlin	571,431	22,556	112,487	47,532	182,575	5,174	202,913	12,128	220,215	48,495	18,775	67,270	-	67,270
211 City of Olathe	24,519,521	967,842	4,826,697	1,129,469	6,924,008	222,014	8,706,815	420,668	9,349,497	2,080,850	588,483	2,669,333	-	2,669,333
212 City of Osage City	965,533	38,112	190,066	12,969	241,147	8,742	342,858	25,409	377,009	81,940	(3,780)	78,160	-	78,160
213 City of Osawatomie	1,611,649	63,616	317,255	141,498	522,369	14,593	572,292	116,615	703,500	136,773	(3,642)	133,131	-	133,131
214 City of Oswego	274,202	10,823	53,977	1,264	66,064	2,483	97,368	28,891	128,742	23,270	(9,052)	14,218	-	14,218
215 City of Ottawa	3,567,098	140,802	702,187	26,297	869,286	32,299	1,266,666	318,445	1,617,410	302,722	(66,882)	235,840	-	235,840
216 City of Oxford	284,654	11,236	56,034	66,162	133,432	2,577	101,080	6,326	109,983	24,157	14,222	38,379	-	38,379
217 City of Paola	1,147,194	45,282	225,827	15,007	286,116	10,387	407,365	39,192	456,944	97,357	(4,390)	92,967	-	92,967
218 City of Parsons	2,026,438	79,988	398,907	153,970	632,865	18,349	719,583	19,839	757,771	171,974	21,792	193,766	-	193,766
219 City of Peabody	201,605	7,958	39,686	12,065	59,709	1,825	71,589	14,738	88,152	17,109	1,551	18,660	-	18,660
220 City of Phillipsburg	585,183	23,099	115,194	17,037	155,330	5,299	207,797	14,977	228,073	49,662	(3,164)	46,498	-	46,498
221 City of Pittsburg	4,109,574	162,214	808,975	11,209	982,398	37,210	1,459,299	129,660	1,626,169	348,759	(29,160)	319,599	-	319,599
222 City of Pratt	3,118,470	123,093	613,875	94,316	831,284	28,236	1,107,361	133,109	1,268,706	264,649	(13,464)	251,185	-	251,185
224 City of Riley	115,136	4,545	22,665	18,123	45,333	1,043	40,884	96	42,023	9,771	6,176	15,947	-	15,947
225 City of Russell	2,542,035	100,340	500,403	277,193	877,936	23,017	902,670	12,718	938,405	215,730	68,400	284,130	-	284,130
226 City of Sabetha	1,184,333	46,748	233,137	33,235	313,120	10,724	420,553	3,672	434,949	100,508	13,347	113,855	-	113,855
228 City of Sedan	209,608	8,274	41,262	13,232	62,768	1,898	74,431	14,107	90,436	17,788	1,149	18,937	-	18,937
229 City of Seneca	521,405	20,581	102,639	4,236	127,456	4,721	185,150	9,887	199,758	44,249	(5,476)	38,773	-	38,773
230 City of Sharon Springs	169,926	6,707	33,450	3,611	43,768	1,539	60,340	10,616	72,495	14,421	749	15,170	-	15,170
231 City of Solomon	169,842	6,704	33,434	7,511	47,649	1,538	60,311	3,891	65,740	14,414	1,755	16,169	-	16,169
232 City of Stafford	382,618	15,103	75,319	43,842	134,264	3,464	135,867	30,150	169,481	32,471	8,036	40,507	-	40,507
233 City of St John	381,946	15,076	75,187	44,870	135,133	3,458	135,628	15,535	154,621	32,414	11,686	44,100	-	44,100
234 City of St Marys	653,820	25,808	128,705	42,199	196,712	5,920	232,170	25,540	263,630	55,486	(10,368)	45,118	-	45,118
235 City of Topeka	19,001,558	750,035	3,740,480	322,580	4,813,095	172,051	6,747,401	1,676,793	8,596,245	1,612,568	(169,491)	1,443,077	-	1,443,077

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
237 City of Ulysses	\$ 1,378,978	\$ 54,431	\$ 271,453	\$ 54,121	\$ 380,005	\$ 12,486	\$ 489,671	\$ 2,305	\$ 504,462	\$ 117,027	\$ 18,287	\$ 135,314	\$ -	\$ 135,314	
239 City of Wakeeney	440,588	17,391	86,730	306	104,427	3,989	156,452	30,598	191,039	37,391	(13,415)	23,976	-	23,976	
240 City of Wakefield	52,666	2,079	10,367	679	13,125	477	18,702	1,969	21,148	4,470	(1,073)	3,397	-	3,397	
242 City of Wamego	1,305,324	51,524	256,955	50,889	359,368	11,819	463,517	34,652	509,988	110,776	5,028	115,804	-	115,804	
243 City of Washington	278,762	11,003	54,875	19,771	85,649	2,524	98,987	1,351	102,862	23,657	11,417	35,074	-	35,074	
244 City of Waterville	162,738	6,424	32,035	21,546	60,005	1,474	57,788	5,899	65,161	13,811	4,533	18,344	-	18,344	
245 City of Waverly	81,273	3,208	15,999	10,044	29,251	736	28,859	1,598	31,193	6,897	5,532	12,429	-	12,429	
246 City of Wellington	2,593,405	102,368	510,515	17,938	630,821	23,482	920,911	53,860	998,253	220,089	(36,217)	183,872	-	183,872	
247 City of Wilson	109,808	4,334	21,616	977	26,927	994	38,993	4,612	44,599	9,319	(2,022)	7,297	-	7,297	
248 City of Winfield	4,684,341	184,902	922,118	77,559	1,184,579	42,415	1,663,396	14,025	1,719,836	397,537	12,423	409,960	-	409,960	
249 City of Yates Center	273,650	10,802	53,868	24,986	89,656	2,478	97,172	19,317	118,967	23,223	3,055	26,278	-	26,278	
252 Mission Twp Brown County	26,579	1,049	5,232	2,349	8,630	241	9,438	2,649	12,328	2,256	(128)	2,128	-	2,128	
259 William Newton Memorial Hospital	11,852,603	467,850	2,333,199	1,675,206	4,476,255	107,320	4,208,827	66,946	4,383,093	1,005,872	548,499	1,554,371	-	1,554,371	
260 Anthony Public Library	14,183	560	2,792	-	3,352	128	5,036	6,723	11,887	1,204	(4,180)	(2,976)	-	(2,976)	
261 Arkansas City Public Library	108,956	4,301	21,448	10,199	35,948	987	38,690	10,985	50,662	9,247	1,081	10,328	-	10,328	
262 Cherryvale Public Library	27,839	1,099	5,480	4,176	10,755	252	9,885	3,148	13,285	2,363	4,315	6,678	-	6,678	
263 Clay Center Carnegie Library	54,694	2,159	10,767	4,537	17,463	495	19,422	1,065	20,982	4,642	549	5,191	-	5,191	
264 Dodge City Public Library	379,714	14,988	74,747	468	90,203	3,438	134,835	45,093	183,366	32,224	(19,174)	13,050	-	13,050	
266 Emporia Public Library	258,867	10,218	50,958	2,744	63,920	2,344	91,922	13,600	107,866	21,969	(4,981)	16,988	-	16,988	
268 Harper Public Library	14,579	575	2,870	2,437	5,882	132	5,178	1,140	6,450	1,237	118	1,355	-	1,355	
269 Hutchinson Public Library	761,072	30,041	149,818	2,006	181,865	6,891	270,254	34,380	311,525	64,588	(3,822)	60,766	-	60,766	
270 Independence Public Library	197,225	7,785	38,824	15,788	62,397	1,786	70,034	26,274	98,094	16,737	2,449	19,186	-	19,186	
271 Lawrence Public Library	1,693,486	66,846	333,365	89,796	490,007	15,334	601,353	22,268	638,955	143,718	44,130	187,848	-	187,848	
274 Minneapolis Public Library	22,139	874	4,358	2,053	7,285	200	7,862	407	8,469	1,879	243	2,122	-	2,122	
275 Newton Public Library	226,528	8,942	44,592	9,773	63,307	2,051	80,439	9,159	91,649	19,224	(128)	19,096	-	19,096	
276 Norton Public Library	58,642	2,315	11,544	1,529	15,388	531	20,824	2,062	23,417	4,977	(1,665)	3,312	-	3,312	
277 Parsons Public Library	149,479	5,900	29,425	5,561	40,886	1,353	53,079	2,847	57,279	12,686	(1,955)	10,731	-	10,731	
280 Topeka/Shawnee County Public Library	5,111,069	201,746	1,006,120	88,136	1,296,002	46,279	1,814,927	287,677	2,148,883	433,751	(91,795)	341,956	-	341,956	
281 Wichita County Library	18,203	719	3,583	3,608	7,910	165	6,464	521	7,150	1,545	35	1,580	-	1,580	
282 Winfield Public Library	140,359	5,540	27,630	5,095	38,265	1,271	49,841	5,774	56,886	11,912	3,759	15,671	-	15,671	
289 Highland Cemetery Dist 9	22,859	902	4,500	850	6,252	207	8,117	145	8,469	1,940	(55)	1,885	-	1,885	
295 Leavenworth Waterworks Board	1,268,570	50,073	249,719	73,843	373,635	11,486	450,466	139,395	601,347	107,657	(21,956)	85,701	-	85,701	
297 Clark County	734,145	28,978	144,517	36,454	209,949	6,647	260,693	46,749	314,089	62,303	(210)	62,093	-	62,093	
298 Grant Co	2,162,849	85,373	425,759	27,025	538,157	19,584	768,021	68,436	856,041	183,550	(19,563)	163,987	-	163,987	
299 Decatur County	1,061,409	41,896	208,940	72,974	323,810	9,611	376,904	3,552	390,067	90,077	28,372	118,449	-	118,449	
300 Morton County	1,238,175	48,874	243,736	9,739	302,349	11,211	439,673	119,203	570,087	105,078	(79,762)	25,316	-	25,316	

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
301 Pottawatomie County	\$ 3,897,554	\$ 153,845	\$ 767,238	\$ 40,161	\$ 961,244	\$ 35,291	\$ 1,384,010	\$ 225,325	\$ 1,644,626	\$ 330,766	\$ 12,809	\$ 343,575	\$ -	\$ 343,575
302 Stafford County	1,335,203	52,704	262,836	19,734	335,274	12,090	474,127	50,958	537,175	113,312	(1,175)	112,137	-	112,137
303 Trego County	1,323,984	52,261	260,628	-	312,889	11,988	470,143	65,239	547,370	112,360	(30,513)	81,847	-	81,847
304 City of Augusta	2,414,396	95,302	475,277	334,472	905,051	21,861	857,345	17,146	896,352	204,898	30,828	235,726	-	235,726
307 City of Bonner Springs	1,853,008	73,143	364,767	48,605	486,515	16,778	657,998	83,837	758,613	157,256	(25,044)	132,212	-	132,212
308 City of Centralia	77,253	3,049	15,207	27,169	45,425	699	27,432	6,235	34,366	6,556	2,510	9,066	-	9,066
309 City of Clifton	56,614	2,235	11,145	-	13,380	513	20,103	9,033	29,649	4,805	(3,489)	1,316	-	1,316
310 City of Douglass	208,096	8,214	40,964	6,120	55,298	1,884	73,894	22,939	98,717	17,660	(8,756)	8,904	-	8,904
311 City of Elkhart	384,886	15,192	75,765	35,538	126,495	3,485	136,672	20,868	161,025	32,663	(8,311)	24,352	-	24,352
314 City of Herington	611,162	24,124	120,308	57,741	202,173	5,534	217,022	30,542	253,098	51,866	(1,783)	50,083	-	50,083
315 City of Hiawatha	882,208	34,823	173,664	104,716	313,203	7,988	313,269	-	321,257	74,869	35,945	110,814	-	110,814
316 City of Independence	3,275,712	129,300	644,828	95,565	869,693	29,660	1,163,196	99,420	1,292,276	277,993	7,807	285,800	-	285,800
317 City of La Cygne	274,178	10,822	53,972	47,176	111,970	2,483	97,360	39,770	139,613	23,268	4,578	27,846	-	27,846
318 City of Manhattan	10,298,312	406,498	2,027,235	263,198	2,696,931	93,247	3,656,902	378,593	4,128,742	873,967	84,167	958,134	-	958,134
319 City of McPherson	6,070,650	239,623	1,195,015	305,549	1,740,187	54,967	2,155,671	203,991	2,414,629	515,186	87,611	602,797	-	602,797
320 City of Mount Hope	137,863	5,442	27,138	18,698	51,278	1,248	48,955	23,396	73,599	11,700	3,358	15,058	-	15,058
321 City of St Francis	282,998	11,171	55,708	9,261	76,140	2,562	100,492	79,595	182,649	24,017	(14,706)	9,311	-	9,311
322 City of Salina	8,409,377	331,937	1,655,396	86,602	2,073,935	76,143	2,986,146	1,065,862	4,128,151	713,662	(172,589)	541,073	44,167	585,240
323 City of Sedgwick	278,846	11,007	54,891	49,854	115,752	2,525	99,017	36,143	137,685	23,664	(15,433)	8,231	-	8,231
324 City of Stockton	1,389,825	54,860	273,589	73,744	402,193	12,584	493,523	81,681	587,788	117,948	39,542	157,490	-	157,490
338 Newman Regional Health Center	18,214,327	718,961	3,585,512	675,547	4,980,020	164,923	6,467,857	268,189	6,900,969	1,545,760	434,069	1,979,829	-	1,979,829
341 Pioneer Memorial Library	112,424	4,438	22,131	4,986	31,555	1,018	39,921	14,381	55,320	9,541	(729)	8,812	-	8,812
342 Council Grove Public Library	36,227	1,430	7,131	2,062	10,623	328	12,864	604	13,796	3,074	(95)	2,979	-	2,979
343 Bradford Memorial Library	183,941	7,261	36,209	11,972	55,442	1,666	65,317	1,651	68,634	15,610	4,688	20,298	-	20,298
345 Fort Scott Public Library	98,792	3,900	19,447	1,976	25,323	895	35,081	2,277	38,253	8,384	(899)	7,485	-	7,485
348 Girard Public Library	78,081	3,082	15,370	2,178	20,630	707	27,726	7,028	35,461	6,626	(1,063)	5,563	-	5,563
349 Hillsboro Public Library	30,383	1,199	5,981	3,399	10,579	275	10,789	1,224	12,288	2,578	1,443	4,021	-	4,021
350 Jordaan Memorial Library	61,222	2,417	12,052	7,409	21,878	554	21,739	537	22,830	5,196	2,176	7,372	-	7,372
351 Meade Public Library	31,895	1,259	6,279	23	7,561	289	11,326	692	12,307	2,707	(1,005)	1,702	-	1,702
352 Ottawa Library	301,957	11,919	59,441	26,916	98,276	2,734	107,224	7,681	117,639	25,626	6,533	32,159	-	32,159
353 Salina Public Library	846,713	33,422	166,676	8,675	208,773	7,667	300,666	33,624	341,957	71,856	(4,571)	67,285	-	67,285
354 Stockton Public Library	20,723	818	4,079	-	4,897	188	7,359	262	7,809	1,759	(43)	1,716	-	1,716
355 Wellington Public Library	78,777	3,110	15,507	11,142	29,759	713	27,974	5,853	34,540	6,685	(955)	5,730	-	5,730
361 Garden City Recreation Commission	214,348	8,461	42,195	41,309	91,965	1,941	76,115	224,818	302,874	18,191	(62,777)	(44,586)	-	(44,586)
362 Lawrence/Douglas County Health Dept	1,510,913	59,639	297,425	178,539	535,603	13,681	536,521	73,402	623,604	128,224	20,509	148,733	-	148,733
366 City of Concordia	956,665	37,762	188,321	42,585	268,668	8,662	339,709	31,396	379,767	81,187	(6,973)	74,214	-	74,214

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
367 City of Eureka	\$ 437,816	\$ 17,282	\$ 86,185	\$ 39,709	\$ 143,176	\$ 3,964	\$ 155,467	\$ 4,185	\$ 163,616	\$ 37,155	\$ 7,834	\$ 44,989	\$ -	\$ 44,989	
368 City of Howard	122,228	4,825	24,061	3,060	31,946	1,107	43,403	55,380	99,890	10,373	(96,520)	(86,147)	-	(86,147)	
370 City of Lenora	30,119	1,189	5,929	5,077	12,195	273	10,696	11,102	22,071	2,556	(2,729)	(173)	-	(173)	
371 City of Pomona	93,465	3,689	18,399	1,491	23,579	846	33,189	16,405	50,440	7,932	(4,127)	3,805	-	3,805	
373 City of Syracuse	245,955	9,708	48,417	12,403	70,528	2,227	87,338	37,577	127,142	20,873	(2,935)	17,938	-	17,938	
374 City of Turon	69,021	2,724	13,587	9,591	25,902	625	24,509	9,038	34,172	5,858	(383)	5,475	-	5,475	
375 Eudora Twp Douglas County	28,151	1,111	5,542	1,951	8,604	255	9,996	3,210	13,461	2,389	(116)	2,273	-	2,273	
378 Norton County Hospital	4,158,496	164,145	818,605	747,117	1,729,867	37,653	1,476,671	605,241	2,119,565	352,911	(5,086)	347,825	-	347,825	
380 Haskell County	1,573,431	62,107	309,732	-	371,839	14,247	558,721	322,267	895,235	133,529	(98,225)	35,304	-	35,304	
381 Hodgeman County	952,501	37,597	187,501	4,518	229,616	8,624	338,230	29,907	376,761	80,834	(15,496)	65,338	-	65,338	
384 City of Arlington	40,463	1,597	7,965	1,300	10,862	366	14,368	1,707	16,441	3,434	(38)	3,396	-	3,396	
385 City of Baldwin City	1,111,123	43,859	218,726	13,492	276,077	10,061	394,557	32,505	437,123	94,296	12,083	106,379	-	106,379	
387 City of Beloit	1,801,782	71,120	354,683	21,134	446,937	16,314	639,808	72,998	729,120	152,908	(7,090)	145,818	-	145,818	
388 City of Bennington	57,754	2,280	11,369	4,486	18,135	523	20,509	837	21,869	4,901	1,181	6,082	-	6,082	
389 City of Bird City	63,514	2,507	12,503	2,651	17,661	575	22,553	5,245	28,373	5,390	163	5,553	-	5,553	
391 City of Canton	101,312	3,999	19,943	7,560	31,502	917	35,975	6,270	43,162	8,598	(4,038)	4,560	-	4,560	
392 City of Chapman	510,869	20,165	100,565	104,833	225,563	4,626	181,409	40,749	226,784	43,355	22,478	65,833	-	65,833	
393 City of Emporia	4,088,287	161,374	804,784	137,219	1,103,377	37,018	1,451,739	13,361	1,502,118	346,953	7,853	354,806	-	354,806	
394 City of Frankfort	123,176	4,862	24,247	24,380	53,489	1,115	43,739	10,482	55,336	10,453	1,200	11,653	-	11,653	
395 City of Gardner	4,486,852	177,106	883,242	151,097	1,211,445	40,627	1,593,269	147,671	1,781,567	380,777	141,714	522,491	-	522,491	
397 City of Mankato	206,212	8,140	40,593	26,229	74,962	1,867	73,226	13,147	88,240	17,500	1,655	19,155	-	19,155	
398 City of Marquette	87,897	3,469	17,303	13,653	34,425	796	31,212	17,516	49,524	7,459	(784)	6,675	-	6,675	
399 City of Moline	47,602	1,879	9,371	2,698	13,948	431	16,903	3,783	21,117	4,040	943	4,983	-	4,983	
400 City of Mound City	137,227	5,417	27,013	12,510	44,940	1,243	48,729	25,371	75,343	11,646	(5,263)	6,383	-	6,383	
401 City of Ness City	216,988	8,565	42,714	38	51,317	1,965	77,052	8,005	87,022	18,415	(3,438)	14,977	-	14,977	
403 City of Osborne	455,947	17,997	89,754	31,150	138,901	4,128	161,906	34,160	200,194	38,694	(14,735)	23,959	-	23,959	
404 City of Rossville	129,571	5,114	25,506	8,950	39,570	1,173	46,010	130	47,313	10,996	3,326	14,322	-	14,322	
405 City of Scandia	58,642	2,315	11,544	390	14,249	531	20,824	2,837	24,192	4,977	(1,427)	3,550	-	3,550	
406 City of Spring Hill	1,189,085	46,936	234,073	97,716	378,725	10,767	422,241	52,648	485,656	100,912	33,389	134,301	-	134,301	
407 City of Sterling	780,332	30,801	153,609	47,568	231,978	7,066	277,093	5,265	289,424	66,223	15,117	81,340	-	81,340	
409 City of Valley Falls	202,577	7,996	39,877	3,474	51,347	1,834	71,935	11,308	85,077	17,192	(1,379)	15,813	-	15,813	
411 El Dorado Twp Butler County	62,206	2,455	12,245	2,001	16,701	563	22,089	6,561	29,213	5,279	2	5,281	-	5,281	
417 Palmyra Twp Douglas Co	87,105	3,438	17,147	12,648	33,233	789	30,930	4,098	35,817	7,392	13,523	20,915	-	20,915	
419 Sumner Regional Medical Center	-	-	-	176,981	176,981	-	-	2,020,947	2,020,947	-	(489,437)	(489,437)	-	(489,437)	
420 Wilson Medical Center	4,983,262	196,701	980,961	554,350	1,732,012	45,121	1,769,543	167,860	1,982,524	422,905	245,798	668,703	-	668,703	
421 Port Library	52,726	2,081	10,379	1,373	13,833	477	18,723	2,559	21,759	4,475	(887)	3,588	-	3,588	

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
422 Goodland Public Library	\$ 67,294	\$ 2,656	\$ 13,247	\$ 2,753	\$ 18,656	\$ 609	\$ 23,896	\$ 227	\$ 24,732	\$ 5,711	\$ 649	\$ 6,360	\$ -	\$ 6,360
425 Leavenworth Public Library	368,975	14,564	72,633	9,498	96,695	3,341	131,022	38,954	173,317	31,313	(2,500)	28,813	-	28,813
427 Wm A Rankin Memorial Library	48,142	1,900	9,477	1,512	12,889	436	17,095	28	17,559	4,086	516	4,602	-	4,602
428 Pratt Public Library	103,184	4,073	20,312	15,229	39,614	934	36,641	237	37,812	8,757	4,349	13,106	-	13,106
429 Russell Public Library	27,587	1,089	5,431	3,102	9,622	250	9,796	5,962	16,008	2,341	802	3,143	-	3,143
430 Seneca Free Library	35,627	1,406	7,013	3,480	11,899	323	12,651	8	12,982	3,023	1,255	4,278	-	4,278
431 City Cowley Co Joint Board of Health	494,082	19,503	97,261	78,117	194,881	4,474	175,447	2,988	182,909	41,930	17,038	58,968	-	58,968
434 City of Mulberry	105,608	4,169	20,789	10,270	35,228	956	37,501	9,735	48,192	8,962	(4,114)	4,848	-	4,848
435 City of Atwood	252,747	9,976	49,754	21,207	80,937	2,289	89,749	2,722	94,760	21,449	3,020	24,469	-	24,469
436 City of Lincoln Center	333,252	13,154	65,601	30,559	109,314	3,017	118,337	11,756	133,110	28,281	8,384	36,665	-	36,665
438 Manhattan Public Library	1,322,136	52,188	260,264	38,114	350,566	11,971	469,487	59,829	541,287	112,203	(3,052)	109,151	-	109,151
439 Junction City/Geary Co Health Dept	-	-	-	-	-	-	-	-	-	-	(37,201)	(37,201)	-	(37,201)
440 City of Little River	69,885	2,759	13,757	554	17,070	633	24,816	29,232	54,681	5,931	(7,410)	(1,479)	-	(1,479)
442 City of Belleville	609,518	24,059	119,984	27,837	171,880	5,519	216,438	75,505	297,462	51,727	(35,039)	16,688	-	16,688
443 City of Lyndon	172,242	6,799	33,906	1,958	42,663	1,560	61,163	37,233	99,956	14,617	(13,841)	776	-	776
445 City of Smith Center	413,853	16,336	81,467	22,903	120,706	3,747	146,958	15,916	166,621	35,122	3,741	38,863	-	38,863
451 Belleville Public Library	61,702	2,436	12,146	1,602	16,184	559	21,910	8,649	31,118	5,236	(1,701)	3,535	-	3,535
452 Chanute Public Library	130,939	5,168	25,776	7,491	38,435	1,186	46,496	12,035	59,717	11,112	55	11,167	-	11,167
454 Olathe Public Library	760,268	30,010	149,660	42,572	222,242	6,884	269,969	766,082	1,042,935	64,520	(155,600)	(91,080)	-	(91,080)
458 City of Leoti	217,408	8,582	42,797	28,442	79,821	1,969	77,201	27,265	106,435	18,450	(5,574)	12,876	-	12,876
459 City of Shawnee	7,519,850	296,826	1,480,291	376,636	2,153,753	68,089	2,670,278	-	2,738,367	638,172	238,489	876,661	61,581	938,242
461 City of Luray	77,577	3,062	15,271	13,750	32,083	702	27,547	4,155	32,404	6,584	2,567	9,151	-	9,151
463 City of Strong City	111,164	4,388	21,883	12,373	38,644	1,007	39,474	4,431	44,912	9,434	1,157	10,591	-	10,591
467 Coffeyville Public Library	98,528	3,889	19,395	1,574	24,858	892	34,988	19,687	55,567	8,362	(6,142)	2,220	-	2,220
468 Great Bend Public Library	178,289	7,037	35,097	14,217	56,351	1,614	63,310	5,943	70,867	15,131	68	15,199	-	15,199
473 City of Galva	156,102	6,162	30,729	4,582	41,473	1,413	55,431	8,019	64,863	13,248	(8,236)	5,012	-	5,012
474 City of Oakley	756,548	29,863	148,927	65,469	244,259	6,850	268,648	1,321	276,819	64,205	19,914	84,119	-	84,119
475 City of Udall	212,584	8,391	41,847	21,308	71,546	1,925	75,488	3,424	80,837	18,041	10,017	28,058	-	28,058
478 McPherson Public Library	291,661	11,513	57,414	11,709	80,636	2,641	103,569	25,291	131,501	24,752	(363)	24,389	-	24,389
479 City of Scranton	105,932	4,181	20,853	28,880	53,914	959	37,617	20,521	59,097	8,990	(1,938)	7,052	-	7,052
480 City of Lenexa	10,799,102	426,265	2,125,816	483,951	3,036,032	97,781	3,834,731	249,744	4,182,256	916,466	361,111	1,277,577	-	1,277,577
483 Soldier Twp Shawnee County	340,044	13,422	66,938	13,935	94,295	3,079	120,749	155,190	279,018	28,858	(42,553)	(13,695)	-	(13,695)
485 Kingman Carnegie Library	45,862	1,810	9,028	2,729	13,567	415	16,286	3,258	19,959	3,892	(1,371)	2,521	-	2,521
486 Lyons Public Library	29,363	1,159	5,780	876	7,815	266	10,427	687	11,380	2,492	(120)	2,372	-	2,372
488 Paola Free Library	77,625	3,064	15,281	13,509	31,854	703	27,564	4,341	32,608	6,588	1,801	8,389	-	8,389
552 Hutchinson Recreation Commission	588,771	23,240	115,900	17,647	156,787	5,331	209,071	15,426	229,828	49,966	11,529	61,495	-	61,495

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
563 City of Haven	\$ 245,247	\$ 9,680	\$ 48,277	\$ 3,608	\$ 61,565	\$ 2,221	\$ 87,086	\$ 28,110	\$ 117,417	\$ 20,813	\$ (11,602)	\$ 9,211	\$ -	\$ 9,211	
565 Coffey County Extension Council	25,343	1,000	4,989	1,818	7,807	229	8,999	252	9,480	2,151	1,818	3,969	-	3,969	
567 Woodson County Extension Council	-	-	-	176	176	-	-	7,703	7,703	-	(3,425)	(3,425)	-	(3,425)	
568 Morrill Free Public Library	70,617	2,787	13,901	6,518	23,206	639	25,076	13,820	39,535	5,993	(1,986)	4,007	-	4,007	
569 City of Macksville	75,477	2,979	14,858	3,438	21,275	683	26,802	7,334	34,819	6,405	(2,018)	4,387	-	4,387	
573 City of Columbus	771,656	30,459	151,901	77,647	260,007	6,987	274,013	420	281,420	65,487	24,058	89,545	-	89,545	
574 City of Halstead	841,409	33,212	165,632	58,983	257,827	7,619	298,783	397	306,799	71,406	26,748	98,154	-	98,154	
578 City of Perry	95,433	3,767	18,786	7,310	29,863	864	33,887	12,163	46,914	8,099	2,811	10,910	-	10,910	
579 City of Scott City	764,648	30,182	150,522	24,708	205,412	6,924	271,524	102,336	380,784	64,892	(9,445)	55,447	-	55,447	
587 Monument Twp Logan County	15,683	619	3,087	69	3,775	142	5,569	661	6,372	1,331	(300)	1,031	-	1,031	
605 City of Cheney	567,051	22,383	111,625	20,474	154,482	5,134	201,358	34,872	241,364	48,123	(12,739)	35,384	-	35,384	
606 City of Cottonwood Falls	133,171	5,257	26,215	25,145	56,617	1,206	47,288	23,448	71,942	11,302	(962)	10,340	-	10,340	
607 City of Oskaloosa	96,656	3,815	19,027	4,960	27,802	875	34,322	4,351	39,548	8,203	1,218	9,421	-	9,421	
610 K State Research & Extension Dickinson Co	17,099	675	3,366	2,410	6,451	155	6,072	15,099	21,326	1,451	(2,326)	(875)	-	(875)	
611 Finney County Extension Council	11,676	461	2,298	2,712	5,471	106	4,146	13,284	17,536	991	(2,198)	(1,207)	-	(1,207)	
628 Kaw Valley Drainage Dist	206,404	8,147	40,631	1,345	50,123	1,869	73,294	17,705	92,868	17,517	(6,590)	10,927	-	10,927	
632 City of Altamont	354,419	13,990	69,768	16,366	100,124	3,209	125,853	4,376	133,438	30,078	3,630	33,708	-	33,708	
633 City of Bushton	34,643	1,367	6,819	668	8,854	314	12,302	2,924	15,540	2,940	(1,325)	1,615	-	1,615	
635 Irving Twp Brown County	23,291	919	4,585	2,354	7,858	211	8,270	2,765	11,246	1,977	901	2,878	-	2,878	
641 City of Moundridge	574,683	22,684	113,127	3,543	139,354	5,204	204,069	117,277	326,550	48,771	(36,414)	12,357	-	12,357	
648 City of Downs	93,417	3,687	18,389	11,293	33,369	846	33,172	9,872	43,890	7,928	539	8,467	-	8,467	
649 Tecumseh Twp Shawnee County	271,862	10,731	53,516	64,097	128,344	2,462	96,538	14,534	113,534	23,072	10,579	33,651	-	33,651	
650 City of Preston	-	-	-	30,053	30,053	-	-	41,661	41,661	-	(335)	(335)	-	(335)	
656 City of Fowler	74,265	2,931	14,619	14,278	31,828	672	26,371	-	27,043	6,303	5,581	11,884	-	11,884	
666 City of Satanta	117,332	4,631	23,097	176	27,904	1,062	41,664	6,519	49,245	9,957	(4,390)	5,567	-	5,567	
676 City of Mission	1,581,386	62,421	311,298	206,519	580,238	14,319	561,546	102,554	678,419	134,204	28,631	162,835	3,038	165,873	
685 City of Claflin	131,707	5,199	25,927	16,995	48,121	1,193	46,769	768	48,730	11,177	3,684	14,861	-	14,861	
687 City of Toronto	56,458	2,229	11,114	12,793	26,136	511	20,048	7,261	27,820	4,791	(765)	4,026	-	4,026	
706 Fowler Residential Care	453,595	17,904	89,291	5,454	112,649	4,107	161,071	53,424	218,602	38,494	(16,915)	21,579	-	21,579	
708 Stafford County Hospital	150,894	5,956	29,704	86,587	122,247	1,366	53,582	306,013	360,961	12,806	(214,064)	(201,258)	-	(201,258)	
711 City of Kiowa	274,106	10,820	53,958	4,766	69,544	2,482	97,334	51,514	151,330	23,262	(4,915)	18,347	-	18,347	
714 City of Le Roy	68,494	2,704	13,483	2,747	18,934	620	24,322	15,802	40,744	5,813	(7,832)	(2,019)	-	(2,019)	
717 City of Troy	280,370	11,067	55,191	50,160	116,418	2,539	99,558	1,984	104,081	23,794	16,762	40,556	-	40,556	
727 Stafford Co Cemetery Dist 1	39,827	1,572	7,840	11,034	20,446	361	14,143	47,418	61,922	3,380	(3,450)	(70)	-	(70)	
735 City of Coldwater	166,590	6,576	32,793	35,637	75,006	1,508	59,155	13,260	73,923	14,138	(3,026)	11,112	-	11,112	
736 City of Hill City	385,678	15,224	75,921	2,419	93,564	3,492	136,953	16,773	157,218	32,731	(5,497)	27,234	-	27,234	

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
737 City of Sylvan Grove	\$ 35,591	\$ 1,405	\$ 7,006	\$ 901	\$ 9,312	\$ 322	\$ 12,638	\$ 2,789	\$ 15,749	\$ 3,020	\$ (1,011)	\$ 2,009	\$ -	\$ 2,009
738 City of Thayer	16,139	637	3,177	762	4,576	146	5,731	13,709	19,586	1,370	(2,839)	(1,469)	-	(1,469)
748 City of Clearwater	491,670	19,407	96,786	7,445	123,638	4,452	174,591	54,749	233,792	41,726	(973)	40,753	-	40,753
758 McPherson County Extension Council	38,195	1,508	7,519	2,081	11,108	346	13,562	658	14,566	3,241	652	3,893	-	3,893
760 League of Kansas Municipalities	549,760	21,700	108,221	54,135	184,056	4,978	195,218	26,111	226,307	46,655	9,694	56,349	-	56,349
769 City of Roeland Park	634,657	25,051	124,933	89,556	239,540	5,747	225,365	9,738	240,850	53,860	23,965	77,825	-	77,825
770 City of Carbondale	212,308	8,380	41,793	45,158	95,331	1,922	75,390	35,007	112,319	18,018	8,009	26,027	-	26,027
774 City of Americus	64,450	2,544	12,687	3,197	18,428	584	22,886	3,220	26,690	5,470	1,030	6,500	-	6,500
776 City of Tonganoxie	1,294,765	51,107	254,876	94,183	400,166	11,724	459,768	-	471,492	109,880	49,221	159,101	-	159,101
779 Kechi Twp Sedgwick County	42,778	1,689	8,421	7,414	17,524	387	15,191	6,276	21,854	3,630	3,437	7,067	-	7,067
790 City of Glen Elder	95,157	3,756	18,732	3,481	25,969	862	33,790	1,076	35,728	8,075	1,220	9,295	-	9,295
807 City of De Soto	1,348,151	53,215	265,385	134,340	452,940	12,207	478,725	721	491,653	114,411	52,496	166,907	-	166,907
808 City of Hope	38,171	1,507	7,514	5,568	14,589	346	13,554	91	13,991	3,239	1,912	5,151	-	5,151
812 City of Baxter Springs	709,186	27,993	139,604	27,699	195,296	6,421	251,830	74,605	332,856	60,185	(32,568)	27,617	-	27,617
813 Little Walnut Twp Butler County	14,543	574	2,863	4,359	7,796	132	5,165	2,271	7,568	1,234	3	1,237	-	1,237
815 City of Delphos	43,090	1,701	8,482	2,938	13,121	390	15,301	9,736	25,427	3,657	(3,734)	(77)	-	(77)
844 Chapman Public Library	8,076	319	1,590	8,820	10,729	73	2,868	8,124	11,065	685	(1,371)	(686)	-	(686)
882 City of Bison	19,547	772	3,848	9,900	14,520	177	6,941	2,170	9,288	1,659	109	1,768	-	1,768
886 City of Lecompton	55,618	2,195	10,948	7,971	21,114	504	19,750	658	20,912	4,720	2,108	6,828	-	6,828
887 City of Plainville	342,959	13,537	67,512	8,648	89,697	3,105	121,784	16,633	141,522	29,105	1,164	30,269	-	30,269
895 Abilene Free Public Library	160,482	6,335	31,591	23,560	61,486	1,453	56,987	-	58,440	13,619	10,911	24,530	-	24,530
907 Emporia Recreation Commission	499,818	19,729	98,390	53,583	171,702	4,526	177,484	2,762	184,772	42,417	22,123	64,540	-	64,540
911 City of Plains	130,591	5,155	25,707	12,735	43,597	1,182	46,373	1,581	49,136	11,083	3,014	14,097	-	14,097
913 Franklin Twp Edwards County	23,747	937	4,675	1,173	6,785	215	8,433	2,854	11,502	2,015	(327)	1,688	-	1,688
914 Grasshopper Twp Atchison Co	15,863	626	3,123	619	4,368	144	5,633	539	6,316	1,346	(239)	1,107	-	1,107
920 Topeka Twp Shawnee County	27,167	1,072	5,348	641	7,061	246	9,647	5,460	15,353	2,306	(1,048)	1,258	-	1,258
936 Atchison Public Recreation Commission	134,527	5,310	26,482	15,003	46,795	1,218	47,770	7,178	56,166	11,417	2,869	14,286	-	14,286
937 City of Clyde	65,734	2,595	12,940	1,347	16,882	595	23,341	6,160	30,096	5,578	(1,749)	3,829	-	3,829
938 City of Deerfield	93,273	3,682	18,361	2,212	24,255	845	33,121	24,099	58,065	7,916	(11,310)	(3,394)	-	(3,394)
939 City of Eskridge	102,992	4,065	20,274	3,964	28,303	933	36,573	7,745	45,251	8,740	(1,109)	7,631	-	7,631
940 City of Louisburg	750,117	29,609	147,661	76,843	254,113	6,792	266,365	318,092	591,249	63,659	(21,070)	42,589	-	42,589
953 City of Lewis	52,162	2,059	10,268	8,864	21,191	472	18,522	14,783	33,777	4,427	(3,135)	1,292	-	1,292
957 City of Alta Vista	44,230	1,746	8,707	3,488	13,941	400	15,707	7,036	23,143	3,754	(2,433)	1,321	-	1,321
958 Lyons Recreation Commission	93,777	3,702	18,460	10,755	32,917	849	33,300	18,864	53,013	7,958	2,842	10,800	-	10,800
959 Stanton County Recreation Commission	41,470	1,637	8,164	2,125	11,926	375	14,726	8,339	23,440	3,519	(2,586)	933	-	933
971 Kiowa County Extension Council	19,055	752	3,751	861	5,364	173	6,767	596	7,536	1,617	43	1,660	-	1,660

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
978 City of Lebo	\$ 154,362	\$ 6,093	\$ 30,386	\$ 16,603	\$ 53,082	\$ 1,398	\$ 54,814	\$ 171	\$ 56,383	\$ 13,100	\$ 5,727	\$ 18,827	\$ -	\$ 18,827
982 Graham County Hospital	2,670,095	105,395	525,611	407,718	1,038,724	24,177	948,143	14,132	986,452	226,598	59,313	285,911	-	285,911
983 Liberal Memorial Library	209,008	8,250	41,144	19,850	69,244	1,892	74,218	17,505	93,615	17,738	2,415	20,153	-	20,153
1000 Kinsley Library	49,762	1,964	9,796	13,257	25,017	451	17,670	8,818	26,939	4,223	4,157	8,380	-	8,380
1019 Frank Carlson Library	45,106	1,780	8,879	1,160	11,819	408	16,017	29	16,454	3,828	360	4,188	-	4,188
1020 Hoisington City Library	27,539	1,087	5,421	3,921	10,429	249	9,779	5,962	15,990	2,337	(1,182)	1,155	-	1,155
1042 Augusta Public Library	116,912	4,615	23,014	15,383	43,012	1,059	41,515	-	42,574	9,922	7,787	17,709	-	17,709
1061 Hill Top House Nursing Home	743,253	29,338	146,310	39,157	214,805	6,730	263,927	35,008	305,665	63,076	(13,477)	49,599	-	49,599
1069 City of Merriam	2,167,901	85,572	426,754	88,328	600,654	19,629	769,816	6,143	795,588	183,979	19,594	203,573	-	203,573
1072 City of Caldwell	241,287	9,524	47,498	10,871	67,893	2,185	85,681	8,732	96,598	20,477	(5,310)	15,167	-	15,167
1073 City of Dighton	172,410	6,805	33,939	1,444	42,188	1,561	61,222	13,131	75,914	14,632	(9,095)	5,537	-	5,537
1074 City of Quinter	177,162	6,993	34,874	17,875	59,742	1,604	62,909	14,359	78,872	15,035	1,105	16,140	-	16,140
1075 City of Ransom	73,077	2,885	14,385	49,785	67,055	662	25,949	3,332	29,943	6,202	8,179	14,381	-	14,381
1078 Hiawatha Twp Brown County	-	-	-	188	188	-	-	25,764	25,764	-	(5,975)	(5,975)	-	(5,975)
1088 Columbus Public Library	42,562	1,680	8,378	1,371	11,429	385	15,114	12	15,511	3,612	2,508	6,120	-	6,120
1089 Larabee Memorial Library	12,360	488	2,433	11,173	14,094	112	4,389	5,484	9,985	1,049	(1,402)	(353)	-	(353)
1109 Great Bend Recreation Commission	342,420	13,516	67,406	14,082	95,004	3,100	121,592	13,196	137,888	29,059	11,708	40,767	-	40,767
1111 Seward County Extension Council	-	-	-	688	688	-	-	14,224	14,224	-	(3,240)	(3,240)	-	(3,240)
1114 City of Brewster	53,950	2,130	10,620	9,082	21,832	488	19,158	53	19,699	4,578	4,795	9,373	-	9,373
1120 City of Haysville	2,450,623	96,732	482,408	73,393	652,533	22,189	870,210	10,530	902,929	207,972	11,047	219,019	-	219,019
1121 City of Kanorado	30,731	1,213	6,049	3,929	11,191	278	10,912	5,117	16,307	2,608	3,021	5,629	-	5,629
1127 City of St Paul	142,087	5,608	27,970	42,042	75,620	1,287	50,454	1,167	52,908	12,058	13,210	25,268	-	25,268
1130 City of Spearville	115,964	4,577	22,828	1,158	28,563	1,050	41,178	1,352	43,580	9,841	(1,598)	8,243	-	8,243
1132 City of Wellsville	405,441	16,004	79,812	84,773	180,589	3,671	143,971	1,385	149,027	34,408	25,868	60,276	-	60,276
1134 City of Wetmore	46,522	1,836	9,158	1,747	12,741	421	16,520	169	17,110	3,948	198	4,146	-	4,146
1135 City of Denison	18,407	727	3,624	530	4,881	167	6,537	110	6,814	1,562	105	1,667	-	1,667
1141 Clay Twp Reno County	58,654	2,315	11,546	2,267	16,128	531	20,828	2,581	23,940	4,978	(59)	4,919	-	4,919
1154 Lincoln Twp Edwards County	22,019	869	4,335	-	5,204	199	7,819	3,308	11,326	1,869	(1,436)	433	-	433
1172 Valley Center Twp Sedgwick Co	20,015	790	3,940	6,051	10,781	181	7,107	14,888	22,176	1,699	(2,028)	(329)	-	(329)
1173 Ashland District Hospital	2,384,649	94,128	469,421	427,349	990,898	21,592	846,782	23,545	891,919	202,373	71,384	273,757	-	273,757
1178 Lane County Library	17,387	686	3,423	698	4,807	157	6,174	1,332	7,663	1,476	(293)	1,183	-	1,183
1187 Comanche Co Extension Council	13,596	537	2,676	252	3,465	123	4,827	4,679	9,629	1,154	(1,730)	(576)	-	(576)
1188 Greenwood County Extension Council	-	-	-	-	-	-	-	599	599	-	(2,734)	(2,734)	-	(2,734)
1189 Meade County Extension Council	-	-	-	1,603	1,603	-	-	14,794	14,794	-	(3,733)	(3,733)	-	(3,733)
1192 Central Kansas District 3 (Extension Co)	115,232	4,548	22,684	7,135	34,367	1,043	40,918	6,763	48,724	9,779	(1,999)	7,780	-	7,780
1193 Augusta Housing Authority	56,866	2,245	11,194	6,400	19,839	515	20,193	5,563	26,271	4,826	(261)	4,565	-	4,565

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
1194 Junction City Public Housing Authority	\$ 167,082	\$ 6,595	\$ 32,890	\$ 34,685	\$ 74,170	\$ 1,513	\$ 59,330	\$ 2,627	\$ 63,470	\$ 14,179	\$ 9,327	\$ 23,506	\$ -	\$ 23,506	
1195 Lyons Housing Authority	66,622	2,630	13,115	-	15,745	603	23,657	20,743	45,003	5,654	(7,746)	(2,092)	-	(2,092)	
1196 City of Waterville Housing Authority	14,579	575	2,870	708	4,153	132	5,178	316	5,626	1,237	406	1,643	-	1,643	
4053 City of Hoxie	392,458	15,491	77,256	56,958	149,705	3,554	139,360	-	142,914	33,306	19,268	52,574	-	52,574	
4055 City of Rolla	81,069	3,200	15,959	10,704	29,863	734	28,787	11,169	40,690	6,880	(849)	6,031	-	6,031	
4069 Manhattan Twp-Riley County	26,675	1,053	5,251	6,339	12,643	242	9,472	14,513	24,227	2,264	(2,090)	174	-	174	
4080 Leavenworth County Extension Council	23,423	925	4,611	376	5,912	212	8,318	5,706	14,236	1,988	(2,006)	(18)	-	(18)	
4081 Shawnee County Extension Council	60,310	2,381	11,872	4,481	18,734	546	21,416	8,337	30,299	5,118	(7,957)	(2,839)	-	(2,839)	
4084 City of Andale	173,538	6,850	34,161	11,864	52,875	1,571	61,623	4,963	68,157	14,727	12,842	27,569	-	27,569	
4086 City of Nickerson	126,055	4,976	24,814	4,424	34,214	1,141	44,762	16,838	62,741	10,698	(8,860)	1,838	-	1,838	
4087 City of Overbrook	109,868	4,337	21,628	17,534	43,499	995	39,014	7,028	47,037	9,324	5,249	14,573	-	14,573	
4108 Butler County Extension Council	40,055	1,581	7,885	2,865	12,331	363	14,223	3,569	18,155	3,399	(1,634)	1,765	-	1,765	
4126 City of Derby	4,158,148	164,132	818,536	313,793	1,296,461	37,650	1,476,547	12,819	1,527,016	352,881	72,563	425,444	-	425,444	
4128 City of Medicine Lodge	372,394	14,699	73,306	11,006	99,011	3,372	132,236	41,641	177,249	31,603	(17,402)	14,201	-	14,201	
4131 City of White City	44,734	1,766	8,806	6,699	17,271	405	15,885	3,164	19,454	3,796	252	4,048	-	4,048	
4134 Belpre Twp Edwards County	18,155	717	3,574	994	5,285	164	6,446	5,889	12,499	1,541	(1,700)	(159)	-	(159)	
4152 Menoken Township	70,785	2,794	13,934	37,723	54,451	641	25,135	13,467	39,243	6,007	2,445	8,452	-	8,452	
4182 City of Leawood	6,628,282	261,634	1,304,785	181,887	1,748,306	60,016	2,353,685	67,144	2,480,845	562,509	56,405	618,914	-	618,914	
4184 Big Creek Twp Russell County	24,923	984	4,906	54	5,944	226	8,851	565	9,642	2,115	(282)	1,833	-	1,833	
4195 Wayne Twp Edward County	22,703	896	4,469	3,408	8,773	206	8,062	5,202	13,470	1,927	(800)	1,127	-	1,127	
4198 Wamego Public Library	69,597	2,747	13,700	2,414	18,861	630	24,714	6,412	31,756	5,906	(2,384)	3,522	-	3,522	
4201 Reno County Extension Council	47,626	1,880	9,375	8,971	20,226	431	16,912	124	17,467	4,042	2,685	6,727	-	6,727	
4202 Stanton County Extension Council	-	-	-	4,053	4,053	-	-	24,337	24,337	-	(4,586)	(4,586)	-	(4,586)	
4203 Edwards County Conservation Dist	38,267	1,510	7,533	25,084	34,127	346	13,589	4,185	18,120	3,247	4,261	7,508	-	7,508	
4215 City of Ogden	280,046	11,054	55,127	19,359	85,540	2,536	99,444	3,920	105,900	23,766	4,449	28,215	-	28,215	
4216 City of Pretty Prairie	92,001	3,631	18,110	11,166	32,907	833	32,669	5,185	38,687	7,808	(2,118)	5,690	-	5,690	
4219 City of Severy	47,554	1,877	9,361	10,412	21,650	431	16,886	5,756	23,073	4,036	3,381	7,417	-	7,417	
4221 Mission Twp Shawnee Co	425,900	16,811	83,839	39,464	140,114	3,856	151,236	43,052	198,144	36,144	(7,335)	28,809	-	28,809	
4228 Johnston Public Library	55,210	2,179	10,868	18,716	31,763	500	19,605	8,081	28,186	4,685	(546)	4,139	-	4,139	
4236 Sedgwick County Extension Council	125,215	4,943	24,649	11,782	41,374	1,134	44,464	14,129	59,727	10,626	(503)	10,123	-	10,123	
4237 Seward County Conservation District	22,223	877	4,375	1,056	6,308	201	7,891	377	8,469	1,886	206	2,092	-	2,092	
4238 Winfield Recreation Commission	177,246	6,996	34,891	9,161	51,048	1,605	62,940	5,792	70,337	15,042	1,078	16,120	-	16,120	
4254 City of Fairway	535,240	21,127	105,363	25,275	151,765	4,846	190,062	27,563	222,471	45,423	19,128	64,551	-	64,551	
4258 Center Twp Russell County	45,682	1,803	8,993	109	10,905	414	16,221	4,651	21,286	3,877	(916)	2,961	-	2,961	
4272 Kingman Recreation Commission	60,022	2,369	11,815	315	14,499	543	21,314	3,638	25,495	5,094	(1,851)	3,243	-	3,243	
4273 Parsons Recreation Commission	127,075	5,016	25,015	8,516	38,547	1,151	45,124	9,612	55,887	10,784	5,718	16,502	-	16,502	

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
4274 Stevens County Extension Council	\$ -	\$ -	\$ -	\$ 44	\$ 44	\$ -	\$ -	\$ 20,890	\$ 20,890	\$ -	\$ (5,968)	\$ (5,968)	\$ -	\$ (5,968)
4275 City of Hardtner	25,463	1,005	5,012	1,464	7,481	231	9,042	1,445	10,718	2,161	(660)	1,501	-	1,501
4276 City of Hartford	45,790	1,807	9,014	6,019	16,840	415	16,260	7,074	23,749	3,886	337	4,223	-	4,223
4279 City of Victoria	135,895	5,364	26,751	2,358	34,473	1,230	48,256	6,725	56,211	11,533	912	12,445	-	12,445
4299 Wilson County Extension Council	-	-	-	-	-	-	-	6,666	6,666	-	(4,322)	(4,322)	-	(4,322)
4305 Elwood Twp Barber County	36,803	1,453	7,245	5,892	14,590	333	13,069	10,220	23,622	3,123	(2,448)	675	-	675
4312 Graham County Public Library	35,003	1,382	6,890	436	8,708	317	12,429	559	13,305	2,971	(1,628)	1,343	-	1,343
4316 Brown County Conservation District	23,891	943	4,703	1,039	6,685	216	8,484	928	9,628	2,028	338	2,366	-	2,366
4317 Ellsworth County Conservation Dist	29,267	1,155	5,761	2,462	9,378	265	10,392	-	10,657	2,484	960	3,444	-	3,444
4348 Stevens County Conservation Dist	21,119	834	4,157	3,367	8,358	191	7,499	5,209	12,899	1,792	(2,734)	(942)	-	(942)
4353 City of Highland	164,262	6,484	32,335	20,649	59,468	1,487	58,329	11,283	71,099	13,940	2,592	16,532	-	16,532
4355 City of Linn	16,463	650	3,241	567	4,458	149	5,846	8,876	14,871	1,397	(2,016)	(619)	-	(619)
4356 City of Nortonville	56,074	2,213	11,038	1,295	14,546	508	19,911	8,880	29,299	4,759	(3,875)	884	-	884
4358 City of Potwin	65,194	2,573	12,833	1,835	17,241	590	23,150	3,251	26,991	5,533	287	5,820	-	5,820
4360 City of Towanda	166,110	6,557	32,699	10,538	49,794	1,504	58,986	5,245	65,735	14,097	3,050	17,147	-	17,147
4362 City of Valley Center	1,566,687	61,841	308,404	99,125	469,370	14,186	556,326	31,059	601,571	132,957	56,183	189,140	-	189,140
4369 Silver Lake Twp Shawnee Co	27,755	1,096	5,464	20,017	26,577	251	9,855	15,788	25,894	2,355	(5,921)	(3,566)	-	(3,566)
4372 Horton Public Library	21,371	844	4,207	5,626	10,677	194	7,589	2,471	10,254	1,814	936	2,750	-	2,750
4373 Labette County Conservation Dist	15,695	620	3,090	2,340	6,050	142	5,573	1,370	7,085	1,332	(293)	1,039	-	1,039
4375 City of McLouth	135,643	5,354	26,701	11,983	44,038	1,228	48,167	36,472	85,867	11,511	(6,393)	5,118	-	5,118
4385 Geary County Extension Council	42,862	1,692	8,438	2,471	12,601	388	15,221	604	16,213	3,638	353	3,991	-	3,991
4386 City of Mullinville	17,963	709	3,536	4,781	9,026	163	6,379	12,343	18,885	1,524	(5,056)	(3,532)	-	(3,532)
4388 Bonner Springs City Library	177,198	6,994	34,882	1,826	43,702	1,604	62,923	5,116	69,643	15,038	(2,925)	12,113	-	12,113
4395 City of Leon	80,781	3,189	15,902	28,195	47,286	731	28,685	21,102	50,518	6,855	(6,348)	507	-	507
4404 Osage County Conservation District	53,434	2,109	10,519	1,273	13,901	484	18,974	5,191	24,649	4,535	395	4,930	-	4,930
4419 Kiowa County Library	35,663	1,408	7,020	2,081	10,509	323	12,664	4,507	17,494	3,027	(918)	2,109	-	2,109
4432 Attica Hospital District 1	1,112,491	43,913	218,995	78,377	341,285	10,073	395,042	22,989	428,104	94,412	(683)	93,729	-	93,729
4434 City of Galena	639,181	25,230	125,823	-	151,053	5,788	226,971	1,983,481	2,216,240	54,244	(562,831)	(508,587)	-	(508,587)
4435 City of South Hutchinson	480,546	18,968	94,596	-	113,564	4,351	170,641	173,321	348,313	40,782	(72,400)	(31,618)	-	(31,618)
4454 Logan County Hospital	4,001,926	157,965	787,784	166,627	1,112,376	36,236	1,421,073	505,523	1,962,832	339,624	(101,578)	238,046	-	238,046
4458 Hospital Dist 1 of Rice County	4,902,385	193,508	965,040	492,568	1,651,116	44,389	1,740,824	78,445	1,863,658	416,041	90,250	506,291	-	506,291
4459 Comanche County Conservation Dist	17,243	681	3,394	1,015	5,090	156	6,123	137	6,416	1,463	945	2,408	-	2,408
4460 Morton County Extension Council	24,359	962	4,795	9,550	15,307	221	8,650	1,238	10,109	2,067	3,825	5,892	-	5,892
4467 Wallace Co Conservation Dist	37,019	1,461	7,287	19,597	28,345	335	13,145	527	14,007	3,142	4,969	8,111	-	8,111
4468 USD 353 Recreation Comm	119,576	4,720	23,539	23,721	51,980	1,083	42,461	32,033	75,577	10,148	(6,768)	3,380	-	3,380
4476 Johnson Co Consolidated Fire Dist No 2	111,872	4,416	22,022	4,776	31,214	1,013	39,726	706	41,445	9,494	3,595	13,089	-	13,089

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
4480 Riverside Twp Sedgwick County	\$ 71,169	\$ 2,809	\$ 14,010	\$ 34,868	\$ 51,687	\$ 644	\$ 25,272	\$ 27,521	\$ 53,437	\$ 6,040	\$ 1,181	\$ 7,221	\$ -	\$ 7,221
4484 Brown County Extension Council	18,695	738	3,680	6,397	10,815	169	6,638	5,704	12,511	1,587	(262)	1,325	-	1,325
4485 Kingman County Extension Council	19,559	772	3,850	3,100	7,722	177	6,945	3,694	10,816	1,660	(4,786)	(3,126)	-	(3,126)
4490 Lakin Cemetery District 1 & 2	-	-	-	-	-	-	-	6,098	6,098	-	(7,198)	(7,198)	-	(7,198)
4496 City of Colwich	265,826	10,493	52,328	16,371	79,192	2,407	94,394	30,125	126,926	22,559	16,246	38,805	-	38,805
4505 Trego County Conservation Dist	28,619	1,130	5,634	980	7,744	259	10,163	6,163	16,585	2,429	(181)	2,248	-	2,248
4518 Rush County Conservation Dist	32,999	1,303	6,496	-	7,799	299	11,717	895	12,911	2,800	(1,188)	1,612	-	1,612
4529 Phillips County Conservation District	21,923	865	4,316	3,687	8,868	199	7,785	22,481	30,465	1,861	(3,420)	(1,559)	-	(1,559)
4534 Clark County Extension Council	15,311	604	3,014	2,747	6,365	139	5,437	2,682	8,258	1,299	36	1,335	-	1,335
4543 City of Conway Springs	264,146	10,426	51,998	88,580	151,004	2,392	93,798	17,776	113,966	22,417	23,995	46,412	-	46,412
4557 Clark County Conservation District	19,631	775	3,864	504	5,143	178	6,971	1,356	8,505	1,666	248	1,914	-	1,914
4558 City of Prairie Village	2,620,584	103,440	515,865	221,536	840,841	23,728	930,562	-	954,290	222,396	92,844	315,240	-	315,240
4561 City of Rexford	22,343	882	4,398	778	6,058	202	7,934	-	8,136	1,896	522	2,418	-	2,418
4565 Hospital Dist 1 of Dickinson County	9,442,755	372,727	1,858,818	813,629	3,045,174	85,500	3,353,096	635,104	4,073,700	801,360	68,655	870,015	-	870,015
4573 Woodson County Conservation District	17,387	686	3,423	1,316	5,425	157	6,174	531	6,862	1,476	(254)	1,222	-	1,222
4583 City of Overland Park	19,150,605	755,918	3,769,820	295,423	4,821,161	173,400	6,800,328	876,029	7,849,757	1,625,217	(1,106)	1,624,111	-	1,624,111
4589 Wilson County Conservation Dist	46,438	1,833	9,141	4,968	15,942	420	16,491	60	16,971	3,941	759	4,700	-	4,700
4591 City of Wathena	228,316	9,012	44,944	31,576	85,532	2,067	81,074	7,958	91,099	19,376	3,025	22,401	-	22,401
4611 City of Maize	1,179,281	46,549	232,143	117,994	396,686	10,678	418,759	-	429,437	100,080	57,467	157,547	-	157,547
4612 City of Westwood	325,020	12,829	63,981	15,580	92,390	2,943	115,413	6,094	124,450	27,583	13,459	41,042	-	41,042
4614 Franklin County Conservation Dist	69,513	2,744	13,684	31,645	48,073	629	24,684	610	25,923	5,899	8,414	14,313	-	14,313
4632 Cowley County Extension Council	25,655	1,013	5,050	3,974	10,037	232	9,111	129	9,472	2,177	1,221	3,398	-	3,398
4640 Arkansas City Recreation Commission	155,142	6,124	30,540	2,607	39,271	1,405	55,091	16,167	72,663	13,166	(8,720)	4,446	-	4,446
4646 Coffeyville Recreation Commission	178,865	7,060	35,210	479	42,749	1,620	63,515	8,915	74,050	15,179	(3,611)	11,568	-	11,568
4650 Stafford County Extension Council	1,848	73	364	228	665	17	656	12,635	13,308	157	(3,531)	(3,374)	-	(3,374)
4655 Kiowa County Conservation Dist	53,146	2,098	10,462	29,933	42,493	481	18,872	31,988	51,341	4,510	(1,924)	2,586	-	2,586
4797 City of Pawnee Rock	50,374	1,988	9,916	17,965	29,869	456	17,888	1,195	19,539	4,275	6,160	10,435	-	10,435
4805 Doniphan County Extension Council	18,299	722	3,602	1,062	5,386	166	6,498	1,262	7,926	1,553	(1,098)	455	-	455
4806 Kearny County Extension Council	21,371	844	4,207	581	5,632	194	7,589	30	7,813	1,814	197	2,011	-	2,011
4808 Johnson Co Park & Recreation Dist	9,338,551	368,614	1,838,305	1,442,038	3,648,957	84,557	3,316,094	-	3,400,651	792,517	675,979	1,468,496	-	1,468,496
4809 City of Edwardsville	480,726	18,975	94,632	48,433	162,040	4,353	170,705	2,588	177,646	40,797	21,857	62,654	-	62,654
4810 City of Goddard	685,043	27,040	134,852	109,253	271,145	6,203	243,257	3,828	253,288	58,136	34,179	92,315	-	92,315
4815 Grant County Library	123,631	4,880	24,337	2,454	31,671	1,119	43,901	8,770	53,790	10,492	(2,420)	8,072	-	8,072
4822 Kansas Turnpike Authority	10,806,998	426,577	2,127,370	100,251	2,654,198	97,853	3,837,535	1,010,131	4,945,519	917,136	(535,298)	381,838	44,712	426,550
4824 Meade County Conservation Dist	16,319	644	3,212	197	4,053	148	5,795	1,673	7,616	1,385	(54)	1,331	-	1,331
4837 City of Hanston	-	-	-	128	128	-	-	17,271	17,271	-	(4,270)	(4,270)	-	(4,270)

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
4838 City of Mission Hills	\$ 490,614	\$ 19,366	\$ 96,578	\$ 42,441	\$ 158,385	\$ 4,442	\$ 174,215	\$ -	\$ 178,657	\$ 41,636	\$ 19,704	\$ 61,340	\$ -	\$ 61,340
4848 Harper Hospital Dist 5	-	-	-	-	-	-	-	1,039,561	1,039,561	-	(639,171)	(639,171)	-	(639,171)
4850 The Guidance Center	3,176,740	125,393	625,345	51,917	802,655	28,764	1,128,052	171,652	1,328,468	269,594	(220,275)	49,319	-	49,319
4851 Wyandotte County Extension Council	55,702	2,199	10,965	19,130	32,294	504	19,780	11,075	31,359	4,727	3,702	8,429	-	8,429
4853 North Edwards Co Cemetery District	22,559	890	4,441	1,603	6,934	204	8,010	2,874	11,088	1,914	(398)	1,516	-	1,516
4859 Geary Community Hospital	8,195,653	323,501	1,613,324	142,794	2,079,619	74,208	2,910,254	2,001,309	4,985,771	695,524	(1,029,080)	(333,556)	-	(333,556)
4860 Clearwater Public Library	26,459	1,044	5,208	1,652	7,904	240	9,396	9,399	19,035	2,245	(1,004)	1,241	-	1,241
4863 Chanute Recreation & Parks Commission	73,113	2,886	14,392	3,599	20,877	662	25,962	72,633	99,257	6,205	(18,598)	(12,393)	-	(12,393)
4867 Greenwood County Conservation Dist	32,195	1,271	6,338	9,807	17,416	292	11,432	679	12,403	2,732	3,336	6,068	-	6,068
4873 City of Kechi	475,015	18,750	93,507	42,507	154,764	4,301	168,676	1,479	174,456	40,312	18,596	58,908	-	58,908
4878 Stanton County Conservation Dist	19,559	772	3,850	4,476	9,098	177	6,945	3,109	10,231	1,660	(613)	1,047	-	1,047
4879 Marshall County Extension Council	21,095	833	4,153	501	5,487	191	7,490	341	8,022	1,790	65	1,855	-	1,855
4880 Marion Co Conservation Dist	39,599	1,563	7,795	5,838	15,196	359	14,061	24,084	38,504	3,361	1,340	4,701	-	4,701
4887 Harvey County Extension Council	46,282	1,827	9,111	7,832	18,770	419	16,434	7,441	24,294	3,928	(603)	3,325	-	3,325
4889 Haskell County Conservation Dist	18,323	723	3,607	1,774	6,104	166	6,507	486	7,159	1,555	(236)	1,319	-	1,319
4891 Twin Caney Watershed Jt Dist 34	17,831	704	3,510	8,204	12,418	161	6,332	1,463	7,956	1,513	(130)	1,383	-	1,383
4893 Bourbon County Conservation Dist	42,826	1,690	8,430	4,633	14,753	388	15,208	7,778	23,374	3,634	(1,601)	2,033	-	2,033
4894 Butler County Conservation Dist	40,367	1,593	7,946	3,055	12,594	366	14,334	15,422	30,122	3,426	1,142	4,568	-	4,568
4895 Mitchell County Conservation Dist	29,987	1,184	5,903	17,440	24,527	272	10,648	3,085	14,005	2,545	3,238	5,783	-	5,783
4896 Morris County Conservation District	26,615	1,051	5,239	1,179	7,469	241	9,451	39,026	48,718	2,259	(6,857)	(4,598)	-	(4,598)
4897 Nemaha County Conservation District	49,306	1,946	9,706	15,787	27,439	446	17,508	819	18,773	4,184	5,961	10,145	-	10,145
4899 Wabaunsee County Conservation District	52,426	2,069	10,320	16,038	28,427	475	18,617	82	19,174	4,449	5,446	9,895	-	9,895
4900 Washington County Conservation Dist	22,127	873	4,356	1,237	6,466	200	7,858	825	8,883	1,878	(565)	1,313	-	1,313
4911 Marshall County Conservation Dist	61,294	2,419	12,066	1,590	16,075	555	21,766	873	23,194	5,202	3,009	8,211	-	8,211
4913 Southwest Medical Center	18,062,893	712,984	3,555,702	3,377,773	7,646,459	163,552	6,414,084	-	6,577,636	1,532,908	1,262,432	2,795,340	-	2,795,340
4914 Cowley Co Conservation District	26,711	1,054	5,258	539	6,851	242	9,485	16,709	26,436	2,267	(5,693)	(3,426)	-	(3,426)
4917 Osborne County Conservation Dist	17,411	687	3,427	523	4,637	158	6,182	2,044	8,384	1,478	(348)	1,130	-	1,130
4919 Ottawa County Conservation District	18,395	726	3,621	313	4,660	167	6,532	315	7,014	1,561	357	1,918	-	1,918
4920 Cloud Co Conservation District	37,079	1,464	7,299	16,102	24,865	336	13,167	2	13,505	3,147	4,448	7,595	-	7,595
4925 Pawnee County Conservation District	27,695	1,093	5,452	248	6,793	251	9,834	121	10,206	2,350	219	2,569	-	2,569
4926 Rawlins County Conservation Dist	33,083	1,306	6,512	13,165	20,983	300	11,748	783	12,831	2,808	2,866	5,674	-	5,674
4927 Republic County Conservation Dist	23,111	912	4,549	5,990	11,451	209	8,207	5,361	13,777	1,961	(669)	1,292	-	1,292
4928 Smith County Conservation District	27,143	1,071	5,343	8,101	14,515	246	9,639	72	9,957	2,303	2,379	4,682	-	4,682
4932 Crawford County Conservation Dist	47,962	1,893	9,441	21,715	33,049	434	17,032	780	18,246	4,070	5,686	9,756	-	9,756
4933 Hodgeman County Conservation Dist	42,694	1,685	8,404	13,669	23,758	387	15,160	21	15,568	3,623	5,429	9,052	-	9,052
4935 Wyandotte County Conservation District	26,171	1,033	5,152	329	6,514	237	9,293	2,246	11,776	2,221	808	3,029	-	3,029

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	\$ 320,100	\$ 12,635	\$ 63,012	\$ 10,925	\$ 86,572	\$ 2,898	\$ 113,667	\$ 9,905	\$ 126,470	\$ 27,165	\$ 4,152	\$ 31,317	\$ -	\$ 31,317
4943 Pottawatomie Wabaunsee Regional Library	166,734	6,581	32,822	-	39,403	1,510	59,206	11,336	72,052	14,150	(6,725)	7,425	-	7,425
4944 Riley County Conservation District	29,615	1,169	5,830	905	7,904	268	10,516	3,824	14,608	2,513	(5,853)	(3,340)	-	(3,340)
4945 Sumner County Conservation District	21,887	864	4,309	1,572	6,745	198	7,772	52	8,022	1,857	392	2,249	-	2,249
4949 Pottawatomie County Extension Council	21,239	838	4,181	436	5,455	192	7,542	17,974	25,708	1,802	(6,568)	(4,766)	-	(4,766)
4951 Chautauqua County Conservation Dist	12,492	493	2,459	590	3,542	113	4,436	314	4,863	1,060	94	1,154	-	1,154
4953 Central Kansas Mental Health Center	3,696,177	145,897	727,597	462,625	1,336,119	33,467	1,312,502	90,543	1,436,512	313,676	147,037	460,713	-	460,713
4961 Hamilton County Hospital	800,407	31,594	157,561	419,384	608,539	7,247	284,222	248,953	540,422	67,927	(290,958)	(223,031)	-	(223,031)
4967 Sheridan County Public Library	15,251	602	3,002	-	3,604	138	5,416	3,136	8,690	1,294	(5,312)	(4,018)	-	(4,018)
4969 Leavenworth County Conservation District	-	-	-	219	219	-	-	371	371	-	-	-	-	-
4970 Linn County Conservation District	24,695	975	4,861	686	6,522	224	8,769	963	9,956	2,096	(294)	1,802	-	1,802
4971 Hamilton County Conservation Dist	24,575	970	4,838	156	5,964	223	8,726	111	9,060	2,086	52	2,138	-	2,138
4972 Pottawatomie County Conservation Dist	69,789	2,755	13,738	6,788	23,281	632	24,782	6,889	32,303	5,923	4,185	10,108	-	10,108
4973 City of Sylvania	26,771	1,057	5,270	1,876	8,203	242	9,506	4,497	14,245	2,272	(2,018)	254	-	254
5051 Lincoln Co Conservation Dist	14,975	591	2,948	298	3,837	136	5,318	9,109	14,563	1,271	(6,921)	(5,650)	-	(5,650)
5052 Sumner County Hospital District 1	1,797,654	70,958	353,870	586,150	1,010,978	16,277	638,342	-	654,619	152,558	188,029	340,587	-	340,587
5053 Jefferson County Conservation Dist	39,503	1,559	7,776	1,928	11,263	358	14,027	17,332	31,717	3,352	(3,226)	126	-	126
5225 City of Milford	48,826	1,927	9,611	1,810	13,348	442	17,338	2,378	20,158	4,144	(36)	4,108	-	4,108
5242 City of Lansing	1,423,364	56,183	280,191	65,001	401,375	12,888	505,433	42,265	560,586	120,794	22,786	143,580	-	143,580
5247 Barber County Conservation Dist	21,935	866	4,318	-	5,184	199	7,790	1,599	9,588	1,862	(882)	980	-	980
5252 City of Grinnell	26,531	1,047	5,223	1,014	7,284	240	9,421	10	9,671	2,252	376	2,628	-	2,628
5257 Ford Co Extension Council	14,687	580	2,891	-	3,471	133	5,216	13,345	18,694	1,246	(4,314)	(3,068)	-	(3,068)
5259 Reno County Conservation Dist	116,264	4,589	22,887	30,889	58,365	1,053	41,284	2,936	45,273	9,867	8,796	18,663	-	18,663
5311 SE Kansas Library System	399,141	15,755	78,571	1,450	95,776	3,614	141,734	1,769	147,117	33,873	289	34,162	-	34,162
5327 NW Kansas Library System	169,230	6,680	33,313	1,538	41,531	1,532	60,093	11,146	72,771	14,362	(7,121)	7,241	-	7,241
5336 Central Kansas Library System	535,756	21,148	105,464	23,305	149,917	4,851	190,245	27,614	222,710	45,467	(4,661)	40,806	-	40,806
5339 City of Goessel	54,094	2,135	10,648	3,194	15,977	490	19,209	-	19,699	4,591	1,585	6,176	-	6,176
5349 Salina Airport Authority	509,789	20,123	100,353	34,068	154,544	4,616	181,025	33,137	218,778	43,263	7,029	50,292	-	50,292
5350 Stevens County Library	95,649	3,775	18,829	603	23,207	866	33,965	12,717	47,548	8,117	(4,786)	3,331	-	3,331
5352 Atchison County Extension Council	576	23	113	3,299	3,435	5	205	11,643	11,853	49	(3,150)	(3,101)	-	(3,101)
5353 McPherson County Conservation Dist	18,215	719	3,586	2,042	6,347	165	6,469	23,429	30,063	1,546	(4,594)	(3,048)	-	(3,048)
5354 Atchison Public Library	155,082	6,121	30,528	3,187	39,836	1,404	55,070	15,895	72,369	13,161	(4,584)	8,577	-	8,577
5355 Strother Field Commission	125,023	4,935	24,611	14,044	43,590	1,132	44,395	8,542	54,069	10,610	(108)	10,502	-	10,502
5356 Scott County Library	36,707	1,449	7,226	2,048	10,723	332	13,034	16,972	30,338	3,115	(1,952)	1,163	-	1,163
5357 Marion County Extension Council	8,172	323	1,609	81	2,013	74	2,902	13,987	16,963	693	(3,764)	(3,071)	-	(3,071)
5363 Allen County Conservation District	21,371	844	4,207	3,039	8,090	194	7,589	1,276	9,059	1,814	1,104	2,918	-	2,918

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5369 Ness County Conservation Dist	\$ 42,946	\$ 1,695	\$ 8,454	\$ 2,543	\$ 12,692	\$ 389	\$ 15,250	\$ 2,381	\$ 18,020	\$ 3,645	\$ 1,120	\$ 4,765	\$ -	\$ 4,765
5371 Southwest Guidance Center	737,541	29,112	145,186	73,815	248,113	6,678	261,899	26,310	294,887	62,591	(4,163)	58,428	-	58,428
5380 Kearny County Library	58,246	2,299	11,466	757	14,522	527	20,683	11,081	32,291	4,943	(9,599)	(4,656)	-	(4,656)
5381 Wellsville City Library	38,483	1,519	7,575	1,277	10,371	348	13,665	412	14,425	3,266	597	3,863	-	3,863
5384 Cherokee County Conservation Dist	10,008	395	1,970	-	2,365	91	3,553	550	4,194	849	(288)	561	-	561
5389 City of Edgerton	798,439	31,516	157,174	95,894	284,584	7,230	283,524	3,200	293,954	67,760	76,432	144,192	-	144,192
5390 Independence Recreation Commission	163,578	6,457	32,201	241	38,899	1,481	58,086	3,936	63,503	13,882	(2,732)	11,150	-	11,150
5391 Neosho County Conservation District	17,951	709	3,534	2,737	6,980	163	6,374	2,099	8,636	1,523	(76)	1,447	-	1,447
5408 NE Kansas Library System	366,623	14,471	72,170	12,585	99,226	3,320	130,186	16,260	149,766	31,113	(2,903)	28,210	-	28,210
5413 Library Dist 1 Miami County	180,293	7,117	35,491	12,956	55,564	1,632	64,022	15,306	80,960	15,301	(1,776)	13,525	-	13,525
5414 Southwest Kansas Library System	191,333	7,552	37,664	29,192	74,408	1,732	67,942	63,858	133,532	16,237	(13,274)	2,963	-	2,963
5421 City of Grandview Plaza	385,834	15,230	75,952	7,384	98,566	3,494	137,008	28,186	168,688	32,744	1,297	34,041	-	34,041
5427 Lyon County Conservation District	78,033	3,080	15,361	40,660	59,101	707	27,709	370	28,786	6,622	12,080	18,702	-	18,702
5433 Riley County Extension Council	96,284	3,801	18,954	2,941	25,696	872	34,191	241	35,304	8,171	700	8,871	-	8,871
5438 City of Holcomb	200,153	7,900	39,400	30,002	77,302	1,812	71,073	34,566	107,451	16,986	(6,660)	10,326	-	10,326
5440 Newton Recreation Comm	370,582	14,628	72,950	4,945	92,523	3,355	131,593	16,812	151,760	31,450	(7,485)	23,965	-	23,965
5441 Southeast Kansas Mental Health Center	3,224,414	127,275	634,730	410,683	1,172,688	29,196	1,144,980	32,432	1,206,608	273,640	54,275	327,915	-	327,915
5446 Saline County/City Building Authority	164,646	6,499	32,411	2,558	41,468	1,491	58,466	12,755	72,712	13,973	(8,943)	5,030	-	5,030
5454 RWD 2 Miami Co	454,423	17,937	89,454	56,047	163,438	4,115	161,365	940	166,420	38,565	21,272	59,837	-	59,837
5463 City of Leonardville	54,658	2,157	10,759	5,587	18,503	495	19,409	-	19,904	4,639	2,434	7,073	-	7,073
5466 Grant County Cemetery District	23,399	924	4,606	5,113	10,643	212	8,308	2,078	10,598	1,986	5,074	7,060	-	7,060
5470 Pawnee Watershed District 81	87,153	3,440	17,156	10,581	31,177	789	30,947	4,783	36,519	7,396	10,690	18,086	-	18,086
5471 City of Walton	46,558	1,838	9,165	16,354	27,357	422	16,533	21,031	37,986	3,951	1,215	5,166	-	5,166
5472 Grant County Conservation Dist	12,960	512	2,551	327	3,390	117	4,601	3,130	7,848	1,100	(1,270)	(170)	-	(170)
5475 North East Animal Control Commission	-	-	-	536	536	-	-	38,426	38,426	-	(13,911)	(13,911)	-	(13,911)
5478 RWD 3 Miami Co	33,311	1,315	6,557	1,997	9,869	302	11,829	10,702	22,833	2,827	(2,860)	(33)	-	(33)
5479 Wyandotte County Law Library	-	-	-	-	-	-	-	9,214	9,214	-	(4,073)	(4,073)	-	(4,073)
5489 Sumner County Extension Council	15,311	604	3,014	715	4,333	139	5,437	4,608	10,184	1,299	(619)	680	-	680
5494 Pratt County Conservation Dist	21,263	839	4,186	507	5,532	193	7,551	204	7,948	1,805	(37)	1,768	-	1,768
5497 Morton County Library	55,186	2,178	10,863	516	13,557	500	19,596	15,012	35,108	4,683	(9,734)	(5,051)	-	(5,051)
5498 Kingman County Conservation Dist	49,450	1,952	9,734	11,997	23,683	448	17,560	6,220	24,228	4,197	3,586	7,783	-	7,783
5501 Wakarusa Watershed Dist 35	45,490	1,796	8,955	1,993	12,744	412	16,153	1,611	18,176	3,861	736	4,597	-	4,597
5505 Cherokee County Extension Council	41,290	1,630	8,128	7,377	17,135	374	14,663	2,468	17,505	3,504	3,854	7,358	-	7,358
5506 Sek Multi County Health Dept	342,132	13,505	67,349	75,286	156,140	3,098	121,490	8,159	132,747	29,035	20,382	49,417	-	49,417
5508 Hays Public Library	403,437	15,925	79,417	29,168	124,510	3,653	143,259	27,770	174,682	34,238	17,814	52,052	-	52,052
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	5,540	5,540	-	(2,733)	(2,733)	-	(2,733)

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
5512 City of Rose Hill	\$ 747,105	\$ 29,490	\$ 147,068	\$ 125,798	\$ 302,356	\$ 6,765	\$ 265,295	\$ 19,869	\$ 291,929	\$ 63,403	\$ 5,721	\$ 69,124	\$ -	\$ 69,124	
5513 Thomas County Extension Council	20,471	808	4,030	2,923	7,761	185	7,270	128	7,583	1,737	964	2,701	-	2,701	
5518 Plainville Memorial Library	31,859	1,258	6,271	100	7,629	288	11,313	918	12,519	2,704	(204)	2,500	-	2,500	
5520 Rice County Extension Council	15,383	607	3,028	1,578	5,213	139	5,463	4,530	10,132	1,306	(1,693)	(387)	-	(387)	
5521 Pottawatomie Creek Watershed Dist 90	26,291	1,038	5,175	6,299	12,512	238	9,335	19,394	28,967	2,231	(2,837)	(606)	-	(606)	
5523 Elk County Conservation District	12,492	493	2,459	590	3,542	113	4,436	314	4,863	1,060	94	1,154	-	1,154	
5532 Eureka Carnegie Library	33,443	1,320	6,583	5,547	13,450	303	11,875	4,207	16,385	2,838	(546)	2,292	-	2,292	
5536 NE Kansas Multi County Board of Health	746,637	29,471	146,976	125,032	301,479	6,760	265,129	7,290	279,179	63,363	45,944	109,307	-	109,307	
5537 Douglas County Extension Council	108,440	4,280	21,347	19,679	45,306	982	38,507	-	39,489	9,203	7,411	16,614	-	16,614	
5543 City of Lake Quivira	39,203	1,547	7,717	13,143	22,407	355	13,921	3,513	17,789	3,327	2,019	5,346	-	5,346	
5544 City of Silver Lake	134,587	5,312	26,494	8,650	40,456	1,219	47,791	31,725	80,735	11,422	(3,273)	8,149	-	8,149	
5546 City of Buffalo	16,127	637	3,175	619	4,431	146	5,727	379	6,252	1,369	224	1,593	-	1,593	
5549 South Central Kansas Library System	466,963	18,432	91,922	23,486	133,840	4,228	165,818	-	170,046	39,629	16,723	56,352	-	56,352	
5551 SE Kansas Regional Planning Commission	137,107	5,412	26,990	34,780	67,182	1,241	48,687	632	50,560	11,636	7,339	18,975	-	18,975	
5553 Riley County Law Enforcement Agency	3,352,558	132,333	659,955	199,416	991,704	30,356	1,190,484	75,137	1,295,977	284,515	51,535	336,050	-	336,050	
5555 Wet Walnut Creek Watershed Jt Dist 58	90,573	3,575	17,829	1,554	22,958	820	32,162	979	33,961	7,686	640	8,326	-	8,326	
5556 City of Garden Plain	202,925	8,010	39,946	12,781	60,737	1,837	72,058	32,813	106,708	17,221	(3,451)	13,770	-	13,770	
5561 Barber County Extension Council	15,395	608	3,031	565	4,204	139	5,467	2,878	8,484	1,307	(570)	737	-	737	
5564 City of Hoyt	48,418	1,911	9,531	7,484	18,926	438	17,193	299	17,930	4,109	1,727	5,836	-	5,836	
5570 RWD 9 Leavenworth County	77,289	3,051	15,214	19,506	37,771	700	27,445	124	28,269	6,559	8,998	15,557	-	15,557	
5573 Scott County Conservation District	18,035	712	3,550	2,112	6,374	163	6,404	1,426	7,993	1,531	(1,143)	388	-	388	
5585 Miami County Conservation Dist	40,355	1,593	7,944	3,479	13,016	365	14,329	1,206	15,900	3,425	2,561	5,986	-	5,986	
5598 Wichita County Conservation Dist	27,659	1,092	5,445	10,863	17,400	250	9,821	209	10,280	2,347	2,483	4,830	-	4,830	
5605 Kansas Association of Counties	226,984	8,960	44,682	28,830	82,472	2,055	80,602	67,435	150,092	19,263	(18,039)	1,224	-	1,224	
5606 Labette-Hackberry Crk Watershed Dist 96	28,007	1,105	5,513	376	6,994	254	9,946	2,211	12,411	2,377	(347)	2,030	-	2,030	
5615 Finney Co Conservation District	19,247	760	3,789	698	5,247	174	6,835	3,219	10,228	1,633	(4,209)	(2,576)	-	(2,576)	
5617 City of Manter	33,119	1,307	6,519	2,205	10,031	300	11,761	53	12,114	2,811	767	3,578	-	3,578	
5620 Dorothy Bramlage Library	352,883	13,929	69,465	674	84,068	3,195	125,308	11,389	139,892	29,947	(1,692)	28,255	-	28,255	
5621 Shawnee Heights Fire District	19,235	759	3,786	1,549	6,094	174	6,831	-	7,005	1,632	662	2,294	-	2,294	
5622 Doniphan Co Rural Fire District 2	89,745	3,542	17,666	13,812	35,020	813	31,868	698	33,379	7,616	5,273	12,889	-	12,889	
5632 Stafford County Conservation Dist	19,859	784	3,909	2,640	7,333	180	7,052	1,091	8,323	1,685	134	1,819	-	1,819	
5635 City of Melvern	59,998	2,368	11,811	6,544	20,723	543	21,305	3,855	25,703	5,092	(1,496)	3,596	-	3,596	
5636 Geary County Conservation District	21,659	855	4,264	-	5,119	196	7,691	1,005	8,892	1,838	(518)	1,320	-	1,320	
5641 Hamilton County Extension Council	8,472	334	1,668	7,813	9,815	77	3,008	2,823	5,908	719	235	954	-	954	
5642 Stafford Recreation Commission	18,263	721	3,595	573	4,889	165	6,486	9,431	16,082	1,550	(2,021)	(471)	-	(471)	
5643 RWD 3 Marshall Co	40,355	1,593	7,944	1,239	10,776	365	14,329	3,803	18,497	3,425	(2,894)	531	-	531	

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
5647 Metropolitan Topeka Airport Auth	\$ 1,305,588	\$ 51,535	\$ 257,007	\$ 120,318	\$ 428,860	\$ 11,822	\$ 463,610	\$ 43,134	\$ 518,566	\$ 110,799	\$ 1,777	\$ 112,576	\$ -	\$ 112,576
5648 Dickinson Co Conservation Dist	22,343	882	4,398	1,095	6,375	202	7,934	320	8,456	1,896	156	2,052	-	2,052
5649 Burlington Recreation Commission	227,188	8,968	44,722	16,206	69,896	2,057	80,674	14,686	97,417	19,280	10,779	30,059	-	30,059
5654 Harper County Extension Council	-	-	-	-	-	-	-	18,107	18,107	-	(4,814)	(4,814)	-	(4,814)
5656 RWD 3 Nemaha Co	96,500	3,809	18,996	6,777	29,582	874	34,267	49	35,190	8,190	3,213	11,403	-	11,403
5661 Kansas Municipal Energy Agency	1,747,100	68,962	343,919	460,005	872,886	15,819	620,391	1,675	637,885	148,268	137,854	286,122	-	286,122
5662 Atchison County Conservation Dist	23,339	921	4,594	9,205	14,720	211	8,287	20,529	29,027	1,981	(4,129)	(2,148)	-	(2,148)
5665 Holcomb Recreation Commission	160,710	6,344	31,636	12,659	50,639	1,455	57,067	43,455	101,977	13,639	(8,324)	5,315	-	5,315
5668 City of Auburn	150,415	5,937	29,609	7,703	43,249	1,362	53,411	6,525	61,298	12,765	1,852	14,617	-	14,617
5674 RWD 1 Consolidated Shawnee Co	120,440	4,754	23,709	12,160	40,623	1,091	42,768	-	43,859	10,221	3,989	14,210	-	14,210
5675 Derby Recreation Commission	1,191,377	47,026	234,524	36,478	318,028	10,787	423,055	73,903	507,745	101,106	16,024	117,130	-	117,130
5676 RWD 2 Mitchell Co	88,689	3,501	17,458	20,857	41,816	803	31,493	14,800	47,096	7,527	7,572	15,099	-	15,099
5677 South Central Kansas Reg Medical Center	5,886,325	232,347	1,158,730	1,886,897	3,277,974	53,298	2,090,218	338,862	2,482,378	499,543	265,424	764,967	-	764,967
5680 Ellis County Conservation District	94,413	3,727	18,585	33,129	55,441	855	33,526	250	34,631	8,012	9,543	17,555	-	17,555
5681 Pratt County Extension Council	24,431	964	4,809	1,398	7,171	221	8,676	4,443	13,340	2,073	(2,519)	(446)	-	(446)
5686 City of Park City	1,139,514	44,979	224,315	168,132	437,426	10,318	404,639	100	415,057	96,705	55,800	152,505	-	152,505
5687 City of Bel Aire	1,273,934	50,285	250,775	110,121	411,181	11,535	452,371	-	463,906	108,112	65,063	173,175	-	173,175
5690 Grant County Recreation Comm	270,530	10,678	53,254	14,141	78,073	2,450	96,064	35,443	133,957	22,959	(13,571)	9,388	-	9,388
5702 City of Meriden	114,944	4,537	22,627	12,658	39,822	1,041	40,817	3,350	45,208	9,755	865	10,620	-	10,620
5704 Highland Cemetery	28,043	1,107	5,520	5,122	11,749	254	9,958	5,858	16,070	2,380	2,614	4,994	-	4,994
5710 Public Wholesale Water District No 4	145,339	5,737	28,610	437	34,784	1,316	51,610	11,771	64,697	12,334	(2,377)	9,957	-	9,957
5715 Public Wholesale Water Supply Dist 5	105,008	4,145	20,671	3,347	28,163	951	37,288	299	38,538	8,912	4,817	13,729	-	13,729
5717 Kearny County Conservation District	37,403	1,476	7,363	15,001	23,840	339	13,281	610	14,230	3,174	2,089	5,263	-	5,263
5724 Marion County Rural Water District 4	65,314	2,578	12,857	40,701	56,136	591	23,193	31,214	54,998	5,543	9,012	14,555	-	14,555
5725 Crawford County RWD 2	37,871	1,495	7,455	1,541	10,491	343	13,448	2,106	15,897	3,214	2,331	5,545	-	5,545
9000 Topeka Metropolitan Transit Authority	2,659,991	104,996	523,622	41,120	669,738	24,085	944,555	127,044	1,095,684	225,740	12,242	237,982	-	237,982
9035 Coffey County Library	377,902	14,917	74,391	4,176	93,484	3,422	134,192	10,499	148,113	32,071	(898)	31,173	-	31,173
9036 Colby Housing Authority	160,866	6,350	31,667	11,267	49,284	1,457	57,124	-	58,581	13,652	3,814	17,466	-	17,466
9037 McPherson Recreation Commission	145,543	5,745	28,650	8,822	43,217	1,318	51,682	20,655	73,655	12,351	(21,998)	(9,647)	-	(9,647)
9038 Sedgwick County Conservation District	26,447	1,044	5,206	1,597	7,847	239	9,392	3,752	13,383	2,244	(1,761)	483	-	483
9039 RWD 1 Jackson Co	102,656	4,052	20,208	6,729	30,989	930	36,453	140	37,523	8,712	1,813	10,525	-	10,525
9040 RWD 3 Jackson Co	166,914	6,588	32,857	11,500	50,945	1,511	59,271	2,969	63,751	14,165	(32)	14,133	-	14,133
9044 Disability Rights Center of Kansas	873,676	34,486	171,984	181,945	388,415	7,911	310,240	1,240	319,391	74,145	58,134	132,279	-	132,279
9049 Kearny County Council on Aging	39,479	1,558	7,771	-	9,329	357	14,019	17,309	31,685	3,350	(7,070)	(3,720)	-	(3,720)
9050 USD 208 Recreation Commission	52,150	2,058	10,266	7,480	19,804	472	18,518	1,809	20,799	4,426	775	5,201	-	5,201
9052 City of Salina Housing Authority	317,892	12,548	62,577	44,343	119,468	2,878	112,883	7,683	123,444	26,978	6,506	33,484	-	33,484

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9058 Atwood Public Library	\$ 17,423	\$ 688	\$ 3,430	\$ 565	\$ 4,683	\$ 158	\$ 6,187	\$ 926	\$ 7,271	\$ 1,479	\$ (126)	\$ 1,353	\$ -	\$ 1,353
9059 Smoky Hills Public Television	318,660	12,578	62,729	12,431	87,738	2,885	113,155	56,340	172,380	27,043	(12,159)	14,884	-	14,884
9060 USD 303 Recreation Commission	23,207	916	4,568	534	6,018	210	8,241	4,169	12,620	1,969	82	2,051	-	2,051
9061 Consolidated RWD 1	84,489	3,335	16,632	840	20,807	765	30,002	610	31,377	7,170	(219)	6,951	-	6,951
9062 City of Oakley Housing Authority	43,078	1,700	8,480	3,818	13,998	390	15,297	266	15,953	3,656	747	4,403	-	4,403
9064 Coffey County Historical Museum	63,238	2,496	12,448	7,648	22,592	573	22,455	2,637	25,665	5,367	2,749	8,116	-	8,116
9065 Turner Recreation Commission	223,672	8,829	44,030	59,132	111,991	2,025	79,425	231	81,681	18,982	15,931	34,913	-	34,913
9068 Shawnee County Fire District 1	40,511	1,599	7,975	672	10,246	367	14,386	1,833	16,586	3,438	(741)	2,697	-	2,697
9069 City of Howard Housing Authority	24,155	953	4,755	5,830	11,538	219	8,578	10,972	19,769	2,050	(1,489)	561	-	561
9071 Russell Recreation Commission	49,798	1,966	9,803	1,596	13,365	451	17,683	1,643	19,777	4,226	(243)	3,983	-	3,983
9072 City of Russell Housing Authority	86,925	3,431	17,111	5,887	26,429	787	30,867	4,474	36,128	7,377	(133)	7,244	-	7,244
9073 City of McFarland	-	-	-	921	921	-	-	11,375	11,375	-	(3,488)	(3,488)	-	(3,488)
9075 Oberlin City Library	16,859	665	3,319	4,552	8,536	153	5,987	4,998	11,138	1,431	226	1,657	-	1,657
9076 Pratt Airport Authority	76,893	3,035	15,137	3,327	21,499	696	27,305	10,693	38,694	6,526	(4,466)	2,060	-	2,060
9078 The Legacy At Park View	-	-	-	5,226	5,226	-	-	525,143	525,143	-	(355,374)	(355,374)	-	(355,374)
9079 RWD 1 Elk Co	42,598	1,681	8,386	867	10,934	386	15,126	1,699	17,211	3,615	(233)	3,382	-	3,382
9080 Ottawa Recreation Commission	209,128	8,255	41,167	7,407	56,829	1,894	74,260	10,584	86,738	17,748	(2,424)	15,324	-	15,324
9081 Oberlin Housing Authority	29,675	1,171	5,842	5,623	12,636	269	10,538	13,998	24,805	2,518	(3,912)	(1,394)	-	(1,394)
9082 Fort Scott Housing Authority	177,270	6,997	34,896	4,145	46,038	1,605	62,948	12,821	77,374	15,044	(1,897)	13,147	-	13,147
9084 Goddard Public Library	54,598	2,155	10,748	28,812	41,715	494	19,387	7,623	27,504	4,633	5,267	9,900	-	9,900
9085 Johnson Co Fire Dist 1	9,840	388	1,937	9,398	11,723	89	3,494	-	3,583	835	2,248	3,083	-	3,083
9086 SE Kansas Area Agency on Aging	464,671	18,342	91,471	58,615	168,428	4,207	165,003	7,336	176,546	39,434	15,972	55,406	-	55,406
9087 Ulysses Housing Authority	58,618	2,314	11,539	20,781	34,634	531	20,815	160	21,506	4,975	6,208	11,183	-	11,183
9089 Lakin Recreation Commission	84,741	3,345	16,681	7,058	27,084	767	30,091	31,204	62,062	7,192	(3,614)	3,578	-	3,578
9090 City of Agra	9,900	391	1,949	6,069	8,409	90	3,515	14,588	18,193	840	(2,600)	(1,760)	-	(1,760)
9091 City of Chase	46,198	1,824	9,094	5,171	16,089	418	16,405	8,021	24,844	3,921	(12)	3,909	-	3,909
9092 Larned Recreation Comm	38,819	1,532	7,641	2,886	12,059	351	13,784	209	14,344	3,294	883	4,177	-	4,177
9093 City of Scammon	20,687	817	4,072	14,187	19,076	187	7,346	18,293	25,826	1,756	(3,171)	(1,415)	-	(1,415)
9095 Comanche County Hospital	1,865,644	73,641	367,254	261,386	702,281	16,893	662,485	3,680	683,058	158,328	65,633	223,961	-	223,961
9096 Rossville Community Library	50,926	2,010	10,025	2,820	14,855	461	18,084	1,016	19,561	4,322	3,277	7,599	-	7,599
9097 Edwards County Hospital	2,835,629	111,929	558,197	258,671	928,797	25,675	1,006,924	27,243	1,059,842	240,646	145,388	386,034	-	386,034
9098 Sublette Recreation Commission	59,914	2,365	11,794	8,392	22,551	542	21,276	14,053	35,871	5,085	(1,801)	3,284	-	3,284
9100 City of Weir	27,479	1,085	5,409	220	6,714	249	9,758	15,363	25,370	2,332	(9,605)	(7,273)	-	(7,273)
9101 Deerfield Recreation Commission	30,599	1,208	6,023	4,135	11,366	277	10,865	3,145	14,287	2,597	437	3,034	-	3,034
9102 Stanton County Cemetery Board	21,791	860	4,290	173	5,323	197	7,738	794	8,729	1,849	912	2,761	-	2,761
9103 SW Kansas Area Agency on Aging	464,947	18,353	91,525	11,360	121,238	4,210	165,102	54,362	223,674	39,458	(28,617)	10,841	-	10,841

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9104 Jayhawk Area Agency on Aging	\$ 554,800	\$ 21,899	\$ 109,213	\$ 37,194	\$ 168,306	\$ 5,023	\$ 197,008	\$ 3,698	\$ 205,729	\$ 47,083	\$ (352)	\$ 46,731	\$ -	\$ 46,731
9105 NW Kansas Area Agency on Aging	474,883	18,745	93,481	21,706	133,932	4,300	168,629	31,235	204,164	40,301	(3,828)	36,473	-	36,473
9106 Post Rock Extension District 1	120,020	4,737	23,626	22,563	50,926	1,087	42,619	1,829	45,535	10,185	5,267	15,452	-	15,452
9108 City of Bronson	65,890	2,601	12,970	12,427	27,998	597	23,398	576	24,571	5,592	2,925	8,517	-	8,517
9109 City of Gridley	55,126	2,176	10,852	10,051	23,079	499	19,575	1,655	21,729	4,678	2,629	7,307	-	7,307
9110 City of Inman	297,493	11,743	58,562	41,220	111,525	2,694	105,639	649	108,982	25,247	13,029	38,276	-	38,276
9111 City of New Strawn	52,930	2,089	10,419	550	13,058	479	18,795	28,747	48,021	4,492	(8,282)	(3,790)	-	(3,790)
9113 City of Uniontown	56,122	2,215	11,048	3,838	17,101	508	19,929	1,808	22,245	4,763	626	5,389	-	5,389
9114 Erie City Public Library	13,596	537	2,676	-	3,213	123	4,827	1,796	6,746	1,154	(1,039)	115	-	115
9115 Oakley Public Library	57,370	2,265	11,293	3,777	17,335	519	20,372	-	20,891	4,869	1,592	6,461	-	6,461
9116 Oswego Public Library	14,951	590	2,943	810	4,343	135	5,309	373	5,817	1,269	331	1,600	-	1,600
9117 Stanton County Public Library	67,534	2,666	13,294	5,857	21,817	611	23,981	8,497	33,089	5,731	1,361	7,092	-	7,092
9121 Wichita County Extension Council	17,159	677	3,378	2,885	6,940	155	6,093	1,688	7,936	1,456	47	1,503	-	1,503
9122 Jewell County Conservation District	15,359	606	3,024	3,083	6,713	139	5,454	4,384	9,977	1,303	(1,352)	(49)	-	(49)
9123 Rooks County Conservation District	26,975	1,065	5,310	11,400	17,775	244	9,578	20,094	29,916	2,289	(216)	2,073	-	2,073
9124 Russell County Conservation District	29,123	1,150	5,733	1,496	8,379	264	10,341	681	11,286	2,472	440	2,912	-	2,912
9125 Saline County Conservation District	75,729	2,989	14,907	30,219	48,115	686	26,891	98	27,675	6,427	12,017	18,444	-	18,444
9126 Hugoton Recreation Commission	112,424	4,438	22,131	982	27,551	1,018	39,921	1,386	42,325	9,541	(76)	9,465	-	9,465
9127 Hospital Dist No 6 of Harper County	5,084,562	200,699	1,000,902	1,146,881	2,348,482	46,039	1,805,514	289,357	2,140,910	431,502	515,093	946,595	-	946,595
9128 Johnson County RWD 7	310,993	12,276	61,219	38,254	111,749	2,816	110,433	723	113,972	26,392	17,017	43,409	-	43,409
9129 Jetmore Housing Authority	23,711	936	4,668	310	5,914	215	8,420	364	8,999	2,012	(125)	1,887	-	1,887
9130 Stanton County Health Care Facility	3,133,110	123,671	616,756	365,393	1,105,820	28,369	1,112,558	258,986	1,399,913	265,892	66,973	332,865	-	332,865
9131 City of Palco	36,743	1,450	7,233	1,277	9,960	333	13,047	5,147	18,527	3,118	(7,295)	(4,177)	-	(4,177)
9132 Western Kansas Groundwater Management	72,105	2,846	14,194	1,994	19,034	653	25,604	22,831	49,088	6,119	(11,952)	(5,833)	-	(5,833)
9134 Tri-Ko Inc	2,356,594	93,020	463,898	4,139	561,057	21,338	836,820	251,368	1,109,526	199,992	(67,215)	132,777	-	132,777
9135 Mary Cotton Public Library	45,490	1,796	8,955	13,823	24,574	412	16,153	741	17,306	3,861	1,806	5,667	-	5,667
9136 City of Harveyville	37,775	1,491	7,436	3,015	11,942	342	13,414	3,041	16,797	3,206	338	3,544	-	3,544
9137 SE Kansas Regional Juvenile Detention Center	255,579	10,088	50,311	10,807	71,206	2,314	90,755	73,607	166,676	21,690	(32,034)	(10,344)	-	(10,344)
9138 City of Greenleaf	36,983	1,460	7,280	2,384	11,124	335	13,133	1,130	14,598	3,139	940	4,079	-	4,079
9139 Kansas Guardianship Program	287,126	11,334	56,521	7,531	75,386	2,600	101,957	6,725	111,282	24,367	(1,543)	22,824	-	22,824
9140 City of Pleasanton	265,430	10,477	52,250	37,050	99,777	2,403	94,253	74,708	171,364	22,526	2,486	25,012	-	25,012
9141 City of Winchester	34,895	1,377	6,869	8,882	17,128	316	12,391	26,347	39,054	2,961	(8,066)	(5,105)	-	(5,105)
9142 Wakarusa Township	162,750	6,424	32,038	7,573	46,035	1,474	57,792	54,331	113,597	13,812	(11,976)	1,836	-	1,836
9144 N C Kansas Reg Juvenile Deten Facility	743,109	29,332	146,282	181,811	357,425	6,729	263,876	10,217	280,822	63,064	62,128	125,192	-	125,192
9145 Developmental Services of NW Kansas Inc	4,191,099	165,432	825,023	27,232	1,017,687	37,949	1,488,247	977,286	2,503,482	355,678	(323,759)	31,919	-	31,919
9146 Futures Unlimited Inc	1,654,680	65,314	325,726	80,630	471,670	14,982	587,572	335,296	937,850	140,424	(80,793)	59,631	-	59,631

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9147 C O F Training Services Inc	\$ 2,240,054	\$ 88,420	\$ 440,957	\$ 114,698	\$ 644,075	\$ 20,283	\$ 795,437	\$ 769,946	\$ 1,585,666	\$ 190,102	\$ (148,428)	\$ 41,674	\$ -	\$ 41,674
9148 NW Local Environmental Protection Group	49,366	1,949	9,718	32,857	44,524	447	17,529	20,865	38,841	4,189	(1,343)	2,846	-	2,846
9149 Big Lakes Developmental Center Inc	2,778,835	109,687	547,017	135,969	792,673	25,161	986,756	207,796	1,219,713	235,826	25,205	261,031	-	261,031
9150 Multi Community Diversified Service Inc	1,984,704	78,341	390,691	88,866	557,898	17,971	704,763	473,628	1,196,362	168,432	(87,109)	81,323	-	81,323
9151 High Plains Mental Health Center	3,512,704	138,655	691,480	160,179	990,314	31,806	1,247,351	205,686	1,484,843	298,106	(49,736)	248,370	-	248,370
9152 Arrowhead West Inc	3,602,653	142,205	709,186	157,528	1,008,919	32,620	1,279,292	721,888	2,033,800	305,739	(129,047)	176,692	-	176,692
9153 Barton County Extension Council	-	-	-	-	-	-	-	7,665	7,665	-	(4,635)	(4,635)	-	(4,635)
9154 NE Kansas Area Agency on Aging Inc	301,285	11,892	59,308	108,202	179,402	2,728	106,986	4,614	114,328	25,569	26,923	52,492	-	52,492
9155 City of Onaga	179,417	7,082	35,319	3,833	46,234	1,625	63,711	4,492	69,828	15,226	2,452	17,678	-	17,678
9156 Central Rush County Ems	20,231	799	3,983	851	5,633	183	7,184	6,640	14,007	1,717	(2,195)	(478)	-	(478)
9157 Tri-Valley Developmental Service Inc	1,677,071	66,198	330,133	-	396,331	15,185	595,523	356,052	966,760	142,325	(140,228)	2,097	-	2,097
9159 Sunflower Extension District 6	62,470	2,466	12,297	4,935	19,698	566	22,183	941	23,690	5,301	(1,432)	3,869	-	3,869
9160 Goodland Housing Authority	75,753	2,990	14,912	5,172	23,074	686	26,900	18,570	46,156	6,429	(2,568)	3,861	-	3,861
9161 Medicine Lodge Township	52,162	2,059	10,268	730	13,057	472	18,522	8,476	27,470	4,427	(1,032)	3,395	-	3,395
9162 NW Kansas Groundwater Mgt Dist 4	125,311	4,946	24,668	505	30,119	1,135	44,498	44,472	90,105	10,635	(12,351)	(1,716)	-	(1,716)
9163 Coldwater-Wilmore Regional Library	18,107	715	3,564	17	4,296	164	6,429	1,584	8,177	1,537	(687)	850	-	850
9164 Twin Valley Developmental Services Inc	1,237,767	48,858	243,656	88,766	381,280	11,207	439,528	401,653	852,388	105,043	(73,653)	31,390	-	31,390
9166 Scott County Extension Council	8,928	352	1,757	4,969	7,078	81	3,170	9,013	12,264	758	(2,493)	(1,735)	-	(1,735)
9169 Housing Authority City of Iola	169,218	6,679	33,311	2,796	42,786	1,532	60,089	16,056	77,677	14,361	(7,586)	6,775	-	6,775
9170 Plumb Township Wabaunsee Co	10,488	414	2,065	534	3,013	95	3,724	5,868	9,687	890	(1,234)	(344)	-	(344)
9171 Training & Evaluation Center Hutchinson	2,238,686	88,366	440,688	32,175	561,229	20,270	794,951	121,718	936,939	189,986	9,993	199,979	-	199,979
9172 Nemaha County Training Center Inc	667,584	26,351	131,415	-	157,766	6,045	237,058	111,902	355,005	56,655	(56,974)	(319)	-	(319)
9173 Sheltered Living Inc	2,862,040	112,971	563,396	273,277	949,644	25,915	1,016,302	35,279	1,077,496	242,887	97,578	340,465	-	340,465
9174 Starkey Inc	5,601,684	221,111	1,102,698	93,524	1,417,333	50,721	1,989,142	1,591,312	3,631,175	475,387	(374,622)	100,765	-	100,765
9175 Community Living Opportunities Inc	357,179	14,099	70,311	-	84,410	3,234	126,833	1,235,237	1,365,304	30,312	(801,665)	(771,353)	-	(771,353)
9176 City of Grainfield	-	-	-	285	285	-	-	14,887	14,887	-	(4,779)	(4,779)	-	(4,779)
9177 City of Cunningham	49,642	1,959	9,772	1,242	12,973	449	17,628	5,595	23,672	4,213	(310)	3,903	-	3,903
9178 City of Greeley	30,563	1,206	6,016	13,180	20,402	277	10,853	7,616	18,746	2,594	574	3,168	-	3,168
9179 Halstead Public Library	-	-	-	-	-	-	-	8,149	8,149	-	(4,964)	(4,964)	-	(4,964)
9181 Colby Recreation Dept	24,995	987	4,920	1,331	7,238	226	8,876	7,496	16,598	2,121	(3,828)	(1,707)	-	(1,707)
9182 City of Whitewater	77,817	3,072	15,318	6,959	25,349	705	27,633	9,863	38,201	6,604	(1,755)	4,849	-	4,849
9183 Walnut Creek Extension Dist 2	71,841	2,836	14,142	982	17,960	650	25,511	2,560	28,721	6,097	(727)	5,370	-	5,370
9184 SC Kansas Area Agency on Aging	163,002	6,434	32,087	4,438	42,959	1,476	57,881	59,243	118,600	13,833	(16,543)	(2,710)	-	(2,710)
9185 Rice County Council on Aging	152,274	6,011	29,975	6,062	42,048	1,379	54,072	11,500	66,951	12,923	1,534	14,457	-	14,457
9186 Kingman County Council on Aging	78,129	3,084	15,380	3,520	21,984	707	27,743	18,469	46,919	6,630	(7,362)	(732)	-	(732)
9187 City of Norcatour	17,735	700	3,491	4,056	8,247	161	6,298	570	7,029	1,505	1,988	3,493	-	3,493

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9188 Beloit Housing Authority	\$ 24,083	\$ 951	\$ 4,741	\$ 1,397	\$ 7,089	\$ 218	\$ 8,551	\$ 19,128	\$ 27,897	\$ 2,044	\$ (6,042)	\$ (3,998)	\$ -	\$ (3,998)
9190 Sherman County Conservation District	45,934	1,813	9,042	21,706	32,561	416	16,311	3,650	20,377	3,898	4,041	7,939	-	7,939
9191 Jackson County Conservation District	57,142	2,256	11,248	7,853	21,357	517	20,291	5,125	25,933	4,849	3,710	8,559	-	8,559
9192 Johnson County Extension Council	98,288	3,880	19,348	13,582	36,810	890	34,902	11,814	47,606	8,341	(761)	7,580	-	7,580
9193 Yates Center Public Library	20,855	823	4,105	755	5,683	189	7,406	161	7,756	1,770	406	2,176	-	2,176
9194 Overbrook Public Library	28,847	1,139	5,679	2,324	9,142	261	10,244	-	10,505	2,448	1,107	3,555	-	3,555
9195 Franklin County RWD 6	106,364	4,198	20,938	6,541	31,677	963	37,769	7,893	46,625	9,027	(904)	8,123	-	8,123
9196 Public Wholesale Water Supply 11	142,519	5,626	28,055	6,034	39,715	1,290	50,608	8,051	59,949	12,095	5,507	17,602	-	17,602
9197 Public Wholesale Water Supply 12	110,468	4,360	21,746	19,423	45,529	1,000	39,227	16,455	56,682	9,375	(1,349)	8,026	-	8,026
9198 Pawnee Mental Health Services Inc	4,641,143	183,197	913,614	295,343	1,392,154	42,024	1,648,057	398,678	2,088,759	393,871	(49,799)	344,072	-	344,072
9199 Topeka Association for Retarded Citizens	2,057,025	81,196	404,928	41,333	527,457	18,625	730,444	101,282	850,351	174,570	(30,790)	143,780	-	143,780
9200 North Central Regional Planning Commission	570,111	22,504	112,227	27,513	162,244	5,162	202,445	11,885	219,492	48,383	12,276	60,659	-	60,659
9201 Coffeyville Regional Medical Center Inc	11,647,279	459,745	2,292,781	775,523	3,528,049	105,461	4,135,917	985,946	5,227,324	988,447	310,798	1,299,245	-	1,299,245
9202 Kansas Public Telecommunications	691,583	27,298	136,139	65,943	229,380	6,262	245,579	611	252,452	58,691	15,988	74,679	-	74,679
9204 Elk County Council on Aging	60,538	2,390	11,917	16,268	30,575	548	21,496	10,085	32,129	5,138	(2,344)	2,794	-	2,794
9205 City of La Harpe	97,148	3,835	19,124	29,079	52,038	880	34,497	16,419	51,796	8,245	6,714	14,959	-	14,959
9206 City of Offerle	22,643	894	4,457	469	5,820	205	8,040	1,547	9,792	1,922	(73)	1,849	-	1,849
9207 Wabaunsee County Extension Council	24,083	951	4,741	8,835	14,527	218	8,551	5,530	14,299	2,044	1,587	3,631	-	3,631
9208 Cowley County Council on Aging	112,388	4,436	22,124	7,672	34,232	1,018	39,908	10,591	51,517	9,538	(2,680)	6,858	-	6,858
9209 McPherson County Council on Aging	50,218	1,982	9,886	2,620	14,488	455	17,833	7,416	25,704	4,262	(1,724)	2,538	-	2,538
9210 Center Twp Reno County	20,519	810	4,039	1,779	6,628	186	7,287	2,372	9,845	1,741	(231)	1,510	-	1,510
9211 RWD 5 Anderson Co	52,786	2,084	10,391	3,055	15,530	478	18,744	1,322	20,544	4,480	2,091	6,571	-	6,571
9212 RWD 3 Cowley Co	61,210	2,416	12,049	26,408	40,873	554	21,735	18,309	40,598	5,195	2,081	7,276	-	7,276
9213 RWD 6 Crawford Co	32,879	1,298	6,472	605	8,375	298	11,675	5,757	17,730	2,790	(810)	1,980	-	1,980
9214 RWD 1 Woodson Co	83,493	3,296	16,436	6,069	25,801	756	29,648	5,806	36,210	7,086	(1,190)	5,896	-	5,896
9215 Kansas Bostwick Irrigation District 2	306,253	12,089	60,286	2,516	74,891	2,773	108,749	36,934	148,456	25,990	(10,656)	15,334	-	15,334
9216 Greeley County Library	30,791	1,215	6,061	-	7,276	279	10,933	2,267	13,479	2,613	(959)	1,654	-	1,654
9217 Haskell Township Library	51,610	2,037	10,160	68,743	80,940	467	18,326	79,064	97,857	4,380	3,567	7,947	-	7,947
9218 City of Kensington	50,566	1,996	9,954	5,198	17,148	458	17,956	1,077	19,491	4,291	2,431	6,722	-	6,722
9219 City of Mound Valley	34,103	1,346	6,713	4,351	12,410	309	12,110	1,880	14,299	2,894	946	3,840	-	3,840
9220 Kanwaka Township	73,725	2,910	14,513	3,455	20,878	668	26,179	1,893	28,740	6,257	747	7,004	-	7,004
9221 Lincoln Township Dickinson County	18,863	745	3,713	254	4,712	171	6,698	689	7,558	1,601	771	2,372	-	2,372
9222 Doniphan Co Conservation District	33,647	1,328	6,623	7,015	14,966	305	11,948	2,223	14,476	2,855	2,721	5,576	-	5,576
9224 Gove County Medical Center	4,976,998	196,454	979,728	990,916	2,167,098	45,065	1,767,318	3,199	1,815,582	422,373	268,906	691,279	-	691,279
9225 Bird City Housing Authority	20,927	826	4,120	2,899	7,845	189	7,431	7,169	14,789	1,776	(1,400)	376	-	376
9226 Scott Recreation Commission	52,846	2,086	10,403	2,180	14,669	478	18,765	4,612	23,855	4,485	(1,053)	3,432	-	3,432

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9227 Labette Center for Mental Health Service	\$ 1,309,428	\$ 51,686	\$ 257,763	\$ 69,020	\$ 378,469	\$ 11,856	\$ 464,975	\$ 30,478	\$ 507,309	\$ 111,125	\$ (6,932)	\$ 104,193	\$ -	\$ 104,193
9228 Cheney Recreation Commission	59,350	2,343	11,683	22,563	36,589	537	21,075	45	21,657	5,037	5,934	10,971	-	10,971
9229 Douglass Public Library	20,003	790	3,938	1,334	6,062	181	7,103	659	7,943	1,698	283	1,981	-	1,981
9230 Reno Township	74,301	2,933	14,626	11,458	29,017	673	26,384	13,199	40,256	6,306	4,259	10,565	-	10,565
9231 City of Richmond	61,618	2,432	12,130	14,633	29,195	558	21,880	15,554	37,992	5,229	(3,882)	1,347	-	1,347
9233 Iroquois Center for Human Development	640,417	25,279	126,067	37,584	188,930	5,799	227,410	116,974	350,183	54,349	(26,904)	27,445	-	27,445
9234 Bert Nash Community Mental Health	5,221,729	206,114	1,027,904	384,686	1,618,704	47,281	1,854,222	30,365	1,931,868	443,142	131,445	574,587	-	574,587
9235 City of Elwood	276,842	10,928	54,497	28,443	93,868	2,507	98,306	4,711	105,524	23,494	11,097	34,591	-	34,591
9236 City of Elk City	35,159	1,388	6,921	3,030	11,339	318	12,484	12,819	25,621	2,984	(1,324)	1,660	-	1,660
9237 Park Township	19,859	784	3,909	10,417	15,110	180	7,052	8,560	15,792	1,685	(769)	916	-	916
9238 Unified Government of Wyandotte County	42,453,311	1,675,730	8,356,985	462,204	10,494,919	384,396	15,075,054	1,229,564	16,689,014	3,602,802	(104,665)	3,498,137	105,857	3,603,994
9239 Creative Community Living Inc	-	-	-	-	-	-	-	-	-	-	(15,094)	(15,094)	-	(15,094)
9240 Flint Hills Community Health Center Inc	3,343,726	131,985	658,216	262,459	1,052,660	30,276	1,187,348	354,392	1,572,016	283,765	10,192	293,957	-	293,957
9242 University of Kansas Hospital Authority	20,257,949	799,628	3,987,801	-	4,787,429	183,427	7,193,542	3,921,693	11,298,662	1,719,192	(2,006,286)	(287,094)	-	(287,094)
9243 St Francis Housing Authority	20,135	795	3,964	5,082	9,841	182	7,150	78	7,410	1,709	1,261	2,970	-	2,970
9244 Horton Housing Authority	38,555	1,522	7,590	961	10,073	349	13,691	31,615	45,655	3,272	(7,540)	(4,268)	-	(4,268)
9245 Lawrence Housing Authority	1,192,468	47,069	234,739	3,383	285,191	10,797	423,442	62,926	497,165	101,199	(41,119)	60,080	-	60,080
9246 Lincoln Housing Authority	56,998	2,250	11,220	11,632	25,102	516	20,240	6,153	26,909	4,837	1,008	5,845	-	5,845
9247 City of Burden	64,678	2,553	12,732	4,192	19,477	586	22,967	8,204	31,757	5,489	(1,827)	3,662	-	3,662
9248 City of Longton	42,598	1,681	8,386	1,123	11,190	386	15,126	1,803	17,315	3,615	(200)	3,415	-	3,415
9249 City of Westmoreland	101,000	3,987	19,882	5,661	29,530	915	35,865	3,255	40,035	8,571	3,151	11,722	-	11,722
9250 Consolidated RWD 2	141,571	5,588	27,868	3,409	36,865	1,282	50,272	8,360	59,914	12,014	(10,306)	1,708	-	1,708
9251 Towanda Township	32,375	1,278	6,373	1,949	9,600	293	11,497	3,732	15,522	2,747	(967)	1,780	-	1,780
9253 City of Herndon	23,087	911	4,545	884	6,340	209	8,198	5,382	13,789	1,959	(1,439)	520	-	520
9254 Housing Authority of City of Galena	35,795	1,413	7,046	4,720	13,179	324	12,710	7,704	20,738	3,038	(2,894)	144	-	144
9255 Atchison Housing Authority	283,790	11,202	55,864	21,182	88,248	2,570	100,773	192	103,535	24,084	7,513	31,597	-	31,597
9256 Jetmore Public Library	18,671	737	3,675	1,576	5,988	169	6,630	182	6,981	1,585	284	1,869	-	1,869
9257 Hays Housing Authority	33,899	1,338	6,673	255	8,266	307	12,038	1,033	13,378	2,877	(447)	2,430	-	2,430
9258 Housing Authority of City of Belleville	49,342	1,948	9,713	1,928	13,589	447	17,521	3,502	21,470	4,187	(924)	3,263	-	3,263
9259 Sharon Springs Housing Authority	16,523	652	3,253	5,112	9,017	150	5,867	1,054	7,071	1,402	1,267	2,669	-	2,669
9260 Haysville Community Library	124,567	4,917	24,521	32,824	62,262	1,128	44,234	27,281	72,643	10,571	2,568	13,139	-	13,139
9261 Hamilton County Library	56,314	2,223	11,085	73	13,381	510	19,997	8,757	29,264	4,779	(3,916)	863	-	863
9262 Ellis Public Library	20,543	811	4,044	3,714	8,569	186	7,295	2,429	9,910	1,743	14	1,757	-	1,757
9263 Bucklin Public Library	10,440	412	2,055	1,403	3,870	95	3,707	8,081	11,883	886	(1,790)	(904)	-	(904)
9264 Elkhart Cemetery District	19,427	767	3,824	-	4,591	176	6,898	796	7,870	1,649	(1,552)	97	-	97
9265 Ellis Recreation Commission	37,103	1,465	7,304	5,680	14,449	336	13,175	3,109	16,620	3,149	1,150	4,299	-	4,299

**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, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9266 Clay County Conservation District	\$ 40,619	\$ 1,603	\$ 7,996	\$ 11,866	\$ 21,465	\$ 368	\$ 14,424	\$ 4,947	\$ 19,739	\$ 3,447	\$ 3,020	\$ 6,467	\$ -	\$ 6,467
9267 City of Linn Valley	83,613	3,300	16,459	24,382	44,141	757	29,691	29,642	60,090	7,096	(2,538)	4,558	-	4,558
9268 City of Blue Mound	49,894	1,969	9,822	2,768	14,559	452	17,717	1,330	19,499	4,234	1,449	5,683	-	5,683
9269 Kansas Workers Risk Cooperative for Counties	478,267	18,878	94,147	94,773	207,798	4,330	169,831	951	175,112	40,588	53,466	94,054	-	94,054
9270 Manhattan Housing Authority	290,137	11,452	57,114	28,382	96,948	2,627	103,027	12,686	118,340	24,623	(7,884)	16,739	-	16,739
9271 Norton Housing Authority	66,430	2,622	13,077	1,361	17,060	601	23,589	2,014	26,204	5,638	870	6,508	-	6,508
9272 Topeka Housing Authority	1,569,255	61,942	308,910	157,242	528,094	14,209	557,238	2,298	573,745	133,175	49,380	182,555	-	182,555
9275 City of Linwood	68,865	2,718	13,556	28,078	44,352	624	24,454	5,766	30,844	5,844	4,628	10,472	-	10,472
9276 Lindsborg Community Library	17,831	704	3,510	289	4,503	161	6,332	798	7,291	1,513	143	1,656	-	1,656
9277 City of North Newton	321,336	12,684	63,255	21,491	97,430	2,910	114,106	13,191	130,207	27,270	12,958	40,228	-	40,228
9278 City of Arcadia	41,362	1,633	8,142	21,262	31,037	375	14,688	26,778	41,841	3,510	(4,075)	(565)	-	(565)
9279 Four County Mental Health Center Inc	6,711,415	264,915	1,321,150	759,309	2,345,374	60,769	2,383,205	239,457	2,683,431	569,565	(35,906)	533,659	-	533,659
9280 Disability Planning Organization of Kansas Inc	297,505	11,743	58,564	78,436	148,743	2,694	105,643	-	108,337	25,248	32,350	57,598	-	57,598
9281 OCCK Inc	6,111,161	241,222	1,202,989	772,790	2,217,001	55,334	2,170,057	29,840	2,255,231	518,624	199,213	717,837	-	717,837
9282 Housing Authority of Kansas City Kansas	3,404,552	134,385	670,190	139,490	944,065	30,827	1,208,947	113,441	1,353,215	288,927	(39,142)	249,785	-	249,785
9283 Hoisington Recreation Commission	29,243	1,154	5,757	1,409	8,320	265	10,384	124	10,773	2,482	581	3,063	-	3,063
9284 Cottonwood Inc	4,453,745	175,800	876,725	154,544	1,207,069	40,327	1,581,513	391,722	2,013,562	377,967	(48,603)	329,364	-	329,364
9285 Johnson Co Fire Dist No 2	2,040	81	402	-	483	18	725	751,112	751,855	173	(429,575)	(429,402)	21,953	(407,449)
9286 Oskaloosa Public Library	29,903	1,180	5,886	9,919	16,985	271	10,618	404	11,293	2,538	2,398	4,936	-	4,936
9287 Basehor Community Library	224,320	8,854	44,158	9,983	62,995	2,031	79,655	4,021	85,707	19,037	790	19,827	-	19,827
9288 City of Gypsum	51,022	2,014	10,044	1,817	13,875	462	18,118	7,725	26,305	4,330	415	4,745	-	4,745
9289 Greenleaf Housing Authority	13,703	541	2,698	1,103	4,342	124	4,866	1,990	6,980	1,163	(56)	1,107	-	1,107
9292 Spring Hill Recreation Commission	186,113	7,346	36,637	22,799	66,782	1,685	66,089	-	67,774	15,795	12,618	28,413	-	28,413
9293 RWD 4 Franklin Co	30,491	1,204	6,002	7,736	14,942	276	10,827	7,421	18,524	2,588	(4,905)	(2,317)	-	(2,317)
9294 Mulvane Public Library	118,196	4,665	23,267	17,742	45,674	1,070	41,971	3,398	46,439	10,031	13,987	24,018	-	24,018
9295 City of Prescott	55,162	2,177	10,859	15,054	28,090	499	19,588	2,237	22,324	4,681	3,205	7,886	-	7,886
9296 Anderson County Extension Council	-	-	-	-	-	-	-	-	-	-	(1,271)	(1,271)	-	(1,271)
9297 Thomas Co Economic Development Alliance	42,562	1,680	8,378	2,173	12,231	385	15,114	1,099	16,598	3,612	189	3,801	-	3,801
9298 Housing Authority of City of Holton	46,798	1,847	9,212	2,447	13,506	424	16,618	836	17,878	3,972	(153)	3,819	-	3,819
9299 City of Bentley	75,993	3,000	14,959	5,215	23,174	688	26,985	2,068	29,741	6,449	846	7,295	-	7,295
9301 The Center for Counseling & Consultation	1,574,319	62,142	309,906	-	372,048	14,255	559,036	117,726	691,017	133,605	(109,393)	24,212	-	24,212
9306 River Valley Extension District 4	168,198	6,639	33,110	5,233	44,982	1,523	59,726	3,813	65,062	14,274	2,507	16,781	-	16,781
9307 Public Wholesale Water Supply District 13	107,564	4,246	21,174	5,349	30,769	974	38,196	16,093	55,263	9,128	(4,521)	4,607	-	4,607
9308 Linn County Library District 1	29,795	1,176	5,865	11,223	18,264	270	10,580	77	10,927	2,529	3,399	5,928	-	5,928
9309 Pleasanton Housing Authority	50,254	1,984	9,893	9,256	21,133	455	17,845	3,588	21,888	4,265	2,308	6,573	-	6,573
9310 Public Housing Agency of S Hutchinson	136,027	5,369	26,777	20,900	53,046	1,232	48,303	5,705	55,240	11,544	3,710	15,254	-	15,254

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9311 Housing Authority of the City of Solomon	\$ 14,399	\$ 568	\$ 2,835	\$ 447	\$ 3,850	\$ 130	\$ 5,113	\$ 6,511	\$ 11,754	\$ 1,222	\$ (1,032)	\$ 190	\$ -	\$ 190
9313 USD 350 Recreation Commission	28,859	1,139	5,681	8,428	15,248	261	10,248	4,278	14,787	2,449	602	3,051	-	3,051
9314 Wellington Housing Authority	102,992	4,065	20,274	2,334	26,673	933	36,573	8,146	45,652	8,740	(2,950)	5,790	-	5,790
9317 Nippawalla Township	-	-	-	2,083	2,083	-	-	11,379	11,379	-	(4,416)	(4,416)	-	(4,416)
9318 Linn County Library District # 5	43,630	1,722	8,589	14,191	24,502	395	15,493	544	16,432	3,703	1,965	5,668	-	5,668
9320 City of Vermillion	20,975	828	4,129	-	4,957	190	7,448	1,187	8,825	1,780	(650)	1,130	338	1,468
9321 Public Wholesale Water Supply District # 20	94,233	3,720	18,550	7,815	30,085	853	33,462	7,135	41,450	7,997	(890)	7,107	-	7,107
9322 Thomas County Historical Society	65,218	2,574	12,838	-	15,412	591	23,159	21,571	45,321	5,535	(6,210)	(675)	-	(675)
9323 Phillips-Rooks Extension Dist # 5	38,927	1,537	7,663	8,635	17,835	352	13,822	8,198	22,372	3,304	(612)	2,692	-	2,692
9329 Jefferson County Rural Water Dist No 13	98,336	3,882	19,358	7,832	31,072	890	34,919	4,794	40,603	8,345	(600)	7,745	-	7,745
9330 Rose Hill Recreation Commission	80,025	3,159	15,753	5,050	23,962	725	28,417	10,530	39,672	6,791	(1,603)	5,188	-	5,188
9339 Coffey County Conservation District	24,755	977	4,873	823	6,673	224	8,790	2,202	11,216	2,101	(233)	1,868	-	1,868
9341 Meadowlark Extension District	147,043	5,804	28,946	10,861	45,611	1,331	52,215	6,476	60,022	12,479	3,698	16,177	-	16,177
9342 Park City Public Library	64,510	2,546	12,699	11,899	27,144	584	22,907	1,861	25,352	5,475	6,293	11,768	-	11,768
9347 Auburn Township	84,597	3,339	16,653	36,448	56,440	766	30,040	6,805	37,611	7,179	7,403	14,582	-	14,582
9350 The Housing Authority of the City of Paola	127,615	5,037	25,121	6,387	36,545	1,156	45,316	8,745	55,217	10,830	1,890	12,720	-	12,720
9351 The Housing Authority of the City of Phillipsburg	60,430	2,385	11,896	10,942	25,223	547	21,458	4,659	26,664	5,128	1,771	6,899	-	6,899
9353 Equus Beds Groundwater Mgmt Dist # 2	122,456	4,834	24,106	3,350	32,290	1,109	43,484	18,075	62,668	10,392	(4,416)	5,976	-	5,976
9354 Americus Township Library	11,796	466	2,322	395	3,183	107	4,189	2	4,298	1,001	170	1,171	-	1,171
9360 Southeast Kansasworks Inc	638,641	25,209	125,717	30,867	181,793	5,783	226,780	58,927	291,490	54,198	61,511	115,709	-	115,709
9362 Kansas Power Pool	528,461	20,860	104,028	32,860	157,748	4,785	187,655	67,161	259,601	44,848	14,219	59,067	-	59,067
9363 Osborne Housing Authority	45,226	1,785	8,903	2,063	12,751	410	16,060	1,138	17,608	3,838	117	3,955	-	3,955
9365 Newton Housing Authority	142,879	5,640	28,126	-	33,766	1,294	50,736	15,958	67,988	12,125	(8,107)	4,018	-	4,018
9366 Lincoln Carnegie Library	22,067	871	4,344	1,919	7,134	200	7,836	240	8,276	1,873	792	2,665	-	2,665
9367 City of St George	179,225	7,074	35,281	33,938	76,293	1,623	63,642	718	65,983	15,210	13,288	28,498	-	28,498
9370 Ashland Library	19,787	781	3,895	1,617	6,293	179	7,027	737	7,943	1,679	690	2,369	-	2,369
9372 City of Otis	50,026	1,975	9,848	13,183	25,006	453	17,764	1,807	20,024	4,245	2,945	7,190	-	7,190
9375 City of Chanute Housing Authority	161,730	6,384	31,837	21,765	59,986	1,464	57,430	8,097	66,991	13,725	(199)	13,526	-	13,526
9380 Baldwin City Recreation Commission	157,782	6,228	31,060	91,623	128,911	1,429	56,028	-	57,457	13,390	34,729	48,119	-	48,119
9381 Barton County Conservation District	35,363	1,396	6,961	27,054	35,411	320	12,558	-	12,878	3,001	7,933	10,934	-	10,934
9382 Coffey County Housing Authority	50,242	1,983	9,890	2,764	14,637	455	17,841	181	18,477	4,264	616	4,880	-	4,880
9383 Parsons Housing Authority	110,984	4,381	21,847	8,016	34,244	1,005	39,410	4,495	44,910	9,419	(1,879)	7,540	-	7,540
9387 Hoxie Housing Authority	25,967	1,025	5,112	8,863	15,000	235	9,221	7,774	17,230	2,204	(503)	1,701	-	1,701
9403 Strong City Housing Authority	15,035	593	2,960	696	4,249	136	5,339	4,332	9,807	1,276	(2,911)	(1,635)	-	(1,635)
9404 Public Wholesale Water Supply District # 23	140,239	5,536	27,606	12,231	45,373	1,270	49,799	20,016	71,085	11,901	(4,023)	7,878	-	7,878
9406 Stockton Recreation Commission	24,059	950	4,736	866	6,552	218	8,543	1,692	10,453	2,042	(270)	1,772	113	1,885

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense					
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9407 Unified Greeley County	\$ 918,590	\$ 36,259	\$ 180,826	\$ 9,107	\$ 226,192	\$ 8,317	\$ 326,188	\$ 15,349	\$ 349,854	\$ 77,956	\$ (6,560)	\$ 71,396	\$ -	\$ 71,396
9408 Great Plains Development Authority	204,497	8,072	40,255	22,578	70,905	1,852	72,616	68,457	142,925	17,355	(41,238)	(23,883)	-	(23,883)
9411 Horsethief Reservoir	75,429	2,977	14,848	16,914	34,739	683	26,785	5,455	32,923	6,401	2,579	8,980	-	8,980
9412 City of Fontana	7,932	313	1,561	359	2,233	72	2,817	1,738	4,627	673	(1,654)	(981)	-	(981)
9414 Valley Township	-	-	-	159	159	-	-	481	481	-	(1,303)	(1,303)	-	(1,303)
9418 Garden City Housing Authority	112,568	4,443	22,159	3,687	30,289	1,019	39,973	4,010	45,002	9,553	719	10,272	-	10,272
9424 Rural Water District # 5	308,305	12,169	60,690	72,965	145,824	2,792	109,478	1,783	114,053	26,164	22,449	48,613	-	48,613
9425 Oaklawn Improvement District	92,421	3,648	18,193	16,842	38,683	837	32,818	2,366	36,021	7,843	2,661	10,504	-	10,504
9427 Twin Creeks Extension District # 9	55,054	2,173	10,837	8,005	21,015	498	19,549	3,566	23,613	4,672	1,466	6,138	-	6,138
9432 Graves Memorial Public Library	16,991	671	3,345	6,907	10,923	154	6,034	356	6,544	1,442	1,425	2,867	-	2,867
9434 Pottawatomie Co RWD # 4	50,746	2,003	9,989	4,060	16,052	459	18,020	8,024	26,503	4,307	(915)	3,392	-	3,392
9436 Neodesha Housing Authority	78,441	3,096	15,441	4,855	23,392	710	27,855	7,058	35,623	6,657	7,126	13,783	-	13,783
9438 Palmyra Township	-	-	-	-	-	-	-	-	-	-	(4,757)	(4,757)	-	(4,757)
9443 Minneha Township	55,054	2,173	10,837	466	13,476	498	19,549	5,548	25,595	4,672	(309)	4,363	-	4,363
9447 Golden Prairie Extension District 12	124,255	4,905	24,460	24,009	53,374	1,125	44,123	4,544	49,792	10,545	7,256	17,801	-	17,801
9448 Frontier Extension District # 11	123,284	4,866	24,269	5,797	34,932	1,116	43,778	6,892	51,786	10,462	3,223	13,685	-	13,685
9449 Southwind Extension District # 10	115,556	4,561	22,747	28,783	56,091	1,046	41,034	-	42,080	9,807	10,489	20,296	-	20,296
9451 Montgomery Co RWD # 12	18,383	726	3,619	417	4,762	166	6,528	12	6,706	1,560	307	1,867	-	1,867
9455 Coffey County Fire District # 1	64,846	2,560	12,765	1,780	17,105	587	23,026	848	24,461	5,503	1,149	6,652	-	6,652
9460 Liberal Housing Authority	113,600	4,484	22,362	7,285	34,131	1,029	40,339	18,306	59,674	9,641	(3,589)	6,052	-	6,052
9463 City of Benton	169,734	6,700	33,412	74,718	114,830	1,537	60,272	24,245	86,054	14,404	37,134	51,538	-	51,538
9468 Salt Creek Township	21,719	857	4,275	306	5,438	197	7,712	1,559	9,468	1,843	(514)	1,329	-	1,329
9480 Clay Center Housing Authority	135,763	5,359	26,725	15,065	47,149	1,229	48,209	3,083	52,521	11,522	4,550	16,072	-	16,072
9482 RWD # 1 Washington	106,880	4,219	21,039	2,712	27,970	968	37,953	4,695	43,616	9,070	336	9,406	-	9,406
9483 Leavenworth Water District # 7	37,451	1,478	7,372	35,770	44,620	339	13,298	-	13,637	3,178	8,557	11,735	-	11,735
9484 Lakin Comanche Cemetery District	47,122	1,860	9,276	307	11,443	427	16,733	3,229	20,389	3,999	(315)	3,684	-	3,684
9486 Chisholm Creek Utility Authority	151,314	5,973	29,786	4,782	40,541	1,370	53,732	8,752	63,854	12,841	(342)	12,499	-	12,499
9490 City of Atlanta	16,715	660	3,290	2,495	6,445	151	5,935	3,509	9,595	1,419	(640)	779	-	779
9491 Chapman Housing Authority	14,603	576	2,875	994	4,445	132	5,186	4,590	9,908	1,239	(1,636)	(397)	-	(397)
9493 Downs Housing Authority	31,391	1,239	6,179	3,199	10,617	284	11,147	1,472	12,903	2,664	(126)	2,538	-	2,538
9494 Garfield Township	21,359	843	4,205	597	5,645	193	7,585	933	8,711	1,813	(65)	1,748	-	1,748
9495 Seneca Housing Authority	52,198	2,060	10,275	161	12,496	473	18,535	12,772	31,780	4,430	(7,753)	(3,323)	-	(3,323)
9497 Beck-Bookman Library	36,359	1,435	7,157	2,326	10,918	329	12,911	7,200	20,440	3,086	(871)	2,215	-	2,215
9499 Midway Extension District # 15	43,690	1,725	8,601	9,488	19,814	396	15,515	9,430	25,341	3,708	1,023	4,731	-	4,731
9510 Douglas County Conservation District	69,753	2,753	13,731	6,721	23,205	632	24,769	1,663	27,064	5,920	6,726	12,646	-	12,646
9515 Northeast Kansas Environmental Services	42,346	1,672	8,336	3,876	13,884	383	15,037	159	15,579	3,594	4,933	8,527	-	8,527

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
9516 Grant Township	\$ 66,286	\$ 2,616	\$ 13,048	\$ 1,757	\$ 17,421	\$ 600	\$ 23,538	\$ 674	\$ 24,812	\$ 5,625	\$ 5,262	\$ 10,887	\$ -	\$ 10,887
9518 Hesston Recreation Commission	74,481	2,940	14,662	22,898	40,500	674	26,448	6,203	33,325	6,321	11,385	17,706	-	17,706
9519 Williamsport Township	38,819	1,532	7,641	3,604	12,777	351	13,784	15,297	29,432	3,294	835	4,129	-	4,129
9520 Clay Center Public Utilities Commission	885,832	34,966	174,377	4,106	213,449	8,021	314,556	28,898	351,475	75,176	39,115	114,291	-	114,291
9521 Hill City Housing Authority	24,335	961	4,790	2,399	8,150	220	8,642	140	9,002	2,065	2,275	4,340	-	4,340
9522 Wellsville Fire District	12,216	482	2,405	218	3,105	111	4,337	569	5,017	1,037	680	1,717	-	1,717
9523 Frontenac Housing Authority	12,324	486	2,426	4,749	7,661	112	4,376	431	4,919	1,046	2,701	3,747	-	3,747
9529 Butler County Fire District # 3	172,182	6,796	33,894	35,578	76,268	1,559	61,141	14,624	77,324	14,612	31,360	45,972	-	45,972
9534 Cowley Rural Water District # 5	115,136	4,545	22,665	30,779	57,989	1,043	40,884	9,892	51,819	9,771	25,022	34,793	-	34,793
9541 Lincoln Library	45,022	1,777	8,863	18,994	29,634	408	15,988	463	16,859	3,821	9,916	13,737	-	13,737
9544 Cottonwood Extension District	41,602	1,642	8,189	15,401	25,232	377	14,773	-	15,150	3,531	9,134	12,665	-	12,665
9547 Flint Hills Metropolitan Planning Organization	103,820	4,098	20,437	53,884	78,419	940	36,867	18,017	55,824	8,811	22,651	31,462	-	31,462
9556 Clearwater Recreation Commission	34,283	1,353	6,749	19,627	27,729	310	12,174	-	12,484	2,909	7,544	10,453	-	10,453
9559 Minneapolis Housing Authority	97,796	3,860	19,251	57,597	80,708	886	34,728	-	35,614	8,299	21,544	29,843	-	29,843
9561 Valley Center Recreation Commission	147,271	5,813	28,990	122,139	156,942	1,333	52,295	-	53,628	12,498	33,118	45,616	-	45,616
9568 Coldwater Housing Authority	15,875	627	3,125	13,040	16,792	144	5,637	-	5,781	1,347	3,566	4,913	-	4,913
9569 Wild West Extension District # 18	51,094	2,017	10,058	42,331	54,406	463	18,144	-	18,607	4,336	11,489	15,825	-	15,825
9572 Franklin County Rural Water District # 1	67,738	2,674	13,334	55,712	71,720	613	24,053	-	24,666	5,749	15,219	20,968	-	20,968
9573 City of Copeland	22,511	889	4,431	18,380	23,700	204	7,993	-	8,197	1,910	5,054	6,964	-	6,964
9574 Walnut Township	24,011	948	4,727	19,583	25,258	217	8,526	-	8,743	2,038	5,390	7,428	-	7,428
9581 West Plains Extension District # 19	13,044	515	2,568	12,458	15,541	118	4,632	-	4,750	1,107	2,981	4,088	-	4,088
9582 South Central Kansas Clinic LLC	256,935	10,142	50,578	245,405	306,125	2,326	91,237	-	93,563	21,805	58,709	80,514	-	80,514
9583 Chisholm Trail District # 20	21,155	835	4,164	20,206	25,205	192	7,512	-	7,704	1,795	4,834	6,629	-	6,629
9588 Haven Community Ems	22,787	899	4,486	21,764	27,149	206	8,092	-	8,298	1,934	5,207	7,141	-	7,141
9589 Shawnee County Conservation District	11,568	457	2,277	11,048	13,782	105	4,108	-	4,213	982	2,643	3,625	-	3,625
9590 Nortonville Public Library	6,036	238	1,188	5,765	7,191	55	2,143	-	2,198	512	1,379	1,891	-	1,891
Total Local Group	\$ 1,199,956,204	\$ 47,365,032	\$ 236,212,815	\$ 60,723,797	\$ 344,301,644	\$ 10,865,086	\$ 426,101,155	\$ 60,723,797	\$ 497,690,038	\$ 101,834,343	\$ -	\$ 101,834,343	\$ 286,087	\$ 102,120,430

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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
Kansas Police and Firemen Group														
S246 Fort Hays State University	\$ 802,023	\$ 63,286	\$ 102,019	\$ 70,642	\$ 235,947	\$ -	\$ 210,412	\$ 114,264	\$ 324,676	\$ 118,755	\$ (11,254)	\$ 107,501	\$ -	\$ 107,501
S367 Kansas State University	1,961,879	154,807	249,554	173,692	578,053	-	514,701	179,047	693,748	290,494	1,259	291,753	-	291,753
S379 Emporia State University	689,365	54,396	87,688	34,325	176,409	-	180,856	48,359	229,215	102,074	9,356	111,430	-	111,430
S385 Pittsburg State University	784,255	61,884	99,758	30,209	191,851	-	205,750	196,107	401,857	116,124	(71,211)	44,913	-	44,913
S682 Staff Benefits University of Kansas	2,532,498	199,833	322,137	23,989	545,959	-	664,404	384,231	1,048,635	374,985	(117,817)	257,168	-	257,168
S683 University of Kansas Medical Center	5,306,143	418,694	674,949	585,851	1,679,494	-	1,392,074	433,874	1,825,948	785,676	295,473	1,081,149	-	1,081,149
S715 Wichita State University	2,235,480	176,396	284,356	116,967	577,719	-	586,481	120,544	707,025	331,006	23,409	354,415	-	354,415
Other state agencies	73,031,659	5,762,746	9,289,730	2,648,536	17,701,012	-	19,159,953	6,600,378	25,760,331	10,813,737	(217,537)	10,596,200	-	10,596,200
3 Anderson County	763,100	60,214	97,067	548,145	705,426	-	200,200	-	200,200	112,992	147,498	260,490	-	260,490
4 Atchison County	2,642,427	208,507	336,120	305,676	850,303	-	693,244	101,498	794,742	391,262	259,925	651,187	-	651,187
12 Cherokee County	1,863,439	147,039	237,032	660,143	1,044,214	-	488,876	-	488,876	275,918	318,486	594,404	-	594,404
18 Cowley County	2,098,030	165,550	266,872	-	432,422	-	550,421	53,551	603,972	310,654	(42,842)	267,812	-	267,812
20 Dickinson County	1,774,694	140,037	225,744	11,754	377,535	-	465,594	105,635	571,229	262,778	(19,831)	242,947	-	242,947
22 Douglas County	11,586,322	914,248	1,473,796	309,999	2,698,043	-	3,039,687	525,212	3,564,899	1,715,577	(119,041)	1,596,536	-	1,596,536
25 Ellis County	5,007,312	395,114	636,937	262,230	1,294,281	-	1,313,675	133,986	1,447,661	741,429	18,774	760,203	-	760,203
28 Ford County	5,224,202	412,229	664,526	269,979	1,346,734	-	1,370,576	15,519	1,386,095	773,543	5,480	779,023	-	779,023
29 Franklin County	5,220,900	411,968	664,106	97,751	1,173,825	-	1,369,710	222,613	1,592,323	773,054	(16,159)	756,895	-	756,895
33 Gray County	876,378	69,153	111,477	10,430	191,060	-	229,919	85,254	315,173	129,765	(18,955)	110,810	-	110,810
37 Harvey County	2,323,461	183,339	295,548	103,329	582,216	-	609,564	26,450	636,014	344,033	31,914	375,947	-	375,947
39 Jefferson County	3,251,607	256,576	413,609	1,573,457	2,243,642	-	853,064	-	853,064	481,463	582,096	1,063,559	-	1,063,559
41 Johnson County	85,298,176	6,730,666	10,850,048	721,736	18,302,450	-	22,378,091	3,043,714	25,421,805	12,630,030	(863,776)	11,766,254	-	11,766,254
42 Kearny County	1,686,971	133,115	214,585	24,032	371,732	-	442,579	55,700	498,279	249,788	(41,624)	208,164	-	208,164
45 Labette County	1,416,872	111,802	180,228	119,061	411,091	-	371,718	33,230	404,948	209,795	8,348	218,143	-	218,143
47 Leavenworth County	10,963,439	865,098	1,394,565	494,186	2,753,849	-	2,876,273	4,316	2,880,589	1,623,347	253,614	1,876,961	-	1,876,961
56 Miami County	6,845,645	540,173	870,776	552,279	1,963,228	-	1,795,964	9,595	1,805,559	1,013,629	223,317	1,236,946	-	1,236,946
61 Neosho County	1,242,340	98,030	158,027	101,329	357,386	-	325,930	86,199	412,129	183,952	(3,766)	180,186	-	180,186
66 Ottawa County	555,666	43,846	70,682	124,926	239,454	-	145,780	22,867	168,647	82,277	88,329	170,606	-	170,606
71 Reno County	4,259,375	336,097	541,799	204,775	1,082,671	-	1,117,453	204,032	1,321,485	630,682	(15,383)	615,299	-	615,299
72 Republic County	588,750	46,457	74,890	289,250	410,597	-	154,459	-	154,459	87,176	105,663	192,839	-	192,839
74 Riley County	3,860,291	304,606	491,034	1,252,126	2,047,766	-	1,012,752	82,490	1,095,242	571,590	647,528	1,219,118	-	1,219,118
77 Russell County	767,871	60,591	97,674	31,227	189,492	-	201,452	28,441	229,893	113,698	(22,704)	90,994	-	90,994
80 Sedgwick County	57,072,197	4,503,424	7,259,664	-	11,763,088	-	14,972,968	3,498,816	18,471,784	8,450,633	(1,378,432)	7,072,201	-	7,072,201
81 Seward County	3,178,798	250,831	404,348	380,809	1,035,988	-	833,962	53,970	887,932	470,682	66,397	537,079	-	537,079
82 Shawnee County	13,809,148	1,089,645	1,756,543	2,183,233	5,029,421	-	3,622,849	818,266	4,441,115	2,044,709	443,632	2,488,341	-	2,488,341
88 Sumner County	1,872,218	147,732	238,149	20,818	406,699	-	491,179	98,016	589,195	277,218	(28,278)	248,940	-	248,940
97 City of Abilene	1,921,829	151,647	244,459	-	396,106	-	504,195	104,200	608,395	284,564	(44,565)	239,999	-	239,999

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
104 City of Arkansas City	\$ 4,693,394	\$ 370,344	\$ 597,006	\$ 201,910	\$ 1,169,260	\$ -	\$ 1,231,318	\$ 199,423	\$ 1,430,741	\$ 694,947	\$ 4,974	\$ 699,921	\$ -	\$ 699,921	
107 City of Atchison	3,417,464	269,664	434,706	6,344	710,714	-	896,577	128,435	1,025,012	506,021	(61,502)	444,519	-	444,519	
120 City of Chanute	3,609,525	284,819	459,137	272,426	1,016,382	-	946,964	14,501	961,465	534,459	46,112	580,571	-	580,571	
126 City of Coffeyville	4,698,232	370,726	597,622	87,116	1,055,464	-	1,232,588	188,487	1,421,075	695,663	(87,904)	607,759	-	607,759	
130 City of Dodge City	6,438,125	508,016	818,939	93,464	1,420,419	-	1,689,050	259,496	1,948,546	953,288	(116,935)	836,353	-	836,353	
135 City of El Dorado	3,967,071	313,032	504,617	176,272	993,921	-	1,040,767	70,724	1,111,491	587,401	11,528	598,929	-	598,929	
141 City of Erie	277,351	21,885	35,279	75,101	132,265	-	72,763	12,679	85,442	41,067	12,831	53,898	-	53,898	
142 City of Eudora	1,365,085	107,715	173,641	60,347	341,703	-	358,132	1,895	360,027	202,127	50,534	252,661	-	252,661	
144 City of Fort Scott	2,524,120	199,172	321,072	12,979	533,223	-	662,206	163,103	825,309	373,744	(27,823)	345,921	-	345,921	
147 City of Garden City	10,023,947	790,965	1,275,060	596,170	2,662,195	-	2,629,796	415,190	3,044,986	1,484,237	67,025	1,551,262	-	1,551,262	
148 City of Garnett	741,228	58,488	94,285	540,403	693,176	-	194,462	-	194,462	109,753	143,760	253,513	-	253,513	
151 City of Girard	654,115	51,615	83,204	36,250	171,069	-	171,608	78,057	249,665	96,854	(29,297)	67,557	-	67,557	
160 City of Hays	5,290,703	417,476	672,985	143,100	1,233,561	-	1,388,023	310,599	1,698,622	783,390	(74,702)	708,688	-	708,688	
170 City of Hutchinson	16,373,375	1,291,982	2,082,716	73,212	3,447,910	-	4,295,577	1,401,185	5,696,762	2,424,392	(515,930)	1,908,462	-	1,908,462	
177 City of Junction City	10,797,391	851,995	1,373,443	136,634	2,362,072	-	2,832,710	483,633	3,316,343	1,598,761	(146,981)	1,451,780	754	1,452,534	
186 City of Lawrence	44,803,333	3,535,319	5,699,047	1,266,895	10,501,261	-	11,754,215	1,783,337	13,537,552	6,633,992	(491,848)	6,142,144	-	6,142,144	
187 City of Leavenworth	10,885,878	858,977	1,384,699	310,285	2,553,961	-	2,855,924	250,572	3,106,496	1,611,863	(138,459)	1,473,404	22,577	1,495,981	
188 City of Liberal	5,480,608	432,461	697,141	421,152	1,550,754	-	1,437,844	303,697	1,741,541	811,509	(6,112)	805,397	-	805,397	
193 City of Marion	377,194	29,763	47,980	55,309	133,052	-	98,957	26,574	125,531	55,851	(1,139)	54,712	-	54,712	
200 City of Minneola	138,070	10,895	17,563	45,535	73,993	-	36,223	2,201	38,424	20,444	23,255	43,699	-	43,699	
208 City of Newton	9,996,646	788,810	1,271,587	266,060	2,326,457	-	2,622,633	157,685	2,780,318	1,480,195	(57,008)	1,423,187	-	1,423,187	
211 City of Olathe	46,092,517	3,637,045	5,863,033	821,538	10,321,616	-	12,092,434	371,613	12,464,047	6,824,881	345,522	7,170,403	-	7,170,403	
214 City of Oswego	321,361	25,358	40,878	1,497	67,733	-	84,310	29,070	113,380	47,584	(11,483)	36,101	-	36,101	
215 City of Ottawa	5,293,461	417,694	673,336	216,346	1,307,376	-	1,388,747	374,139	1,762,886	783,798	(75,015)	708,783	-	708,783	
217 City of Paola	1,633,495	128,895	207,783	76,295	412,973	-	428,549	17,303	445,852	241,870	(4,964)	236,906	-	236,906	
218 City of Parsons	3,310,551	261,227	421,107	35,763	718,097	-	868,528	169,148	1,037,676	490,191	(78,487)	411,704	-	411,704	
221 City of Pittsburg	6,678,433	526,978	849,506	-	1,376,484	-	1,752,096	542,105	2,294,201	988,870	(189,195)	799,675	-	799,675	
235 City of Topeka	65,666,705	5,181,595	8,352,897	-	13,534,492	-	17,227,748	2,967,405	20,195,153	9,723,215	(1,671,099)	8,052,116	63,487	8,115,603	
246 City of Wellington	3,354,723	264,713	426,725	11,455	702,893	-	880,116	85,526	965,642	496,731	(28,686)	468,045	-	468,045	
248 City of Winfield	4,937,719	389,623	628,085	24,133	1,041,841	-	1,295,417	299,467	1,594,884	731,124	(143,869)	587,255	-	587,255	
297 Clark County	428,962	33,848	54,565	24,344	112,757	-	112,538	18,169	130,707	63,516	(7,489)	56,027	-	56,027	
301 Pottawatomie County	5,966,557	470,806	758,954	1,140,466	2,370,226	-	1,565,334	117,518	1,682,852	883,463	550,090	1,433,553	-	1,433,553	
304 City of Augusta	2,219,162	175,109	282,281	128,634	586,024	-	582,200	124,899	707,099	328,590	63,162	391,752	-	391,752	
307 City of Bonner Springs	2,368,072	186,859	301,222	72,775	560,856	-	621,267	367,960	989,227	350,638	(121,755)	228,883	-	228,883	
314 City of Herington	703,984	55,550	89,548	71,561	216,659	-	184,692	54,102	238,794	104,238	1,312	105,550	-	105,550	
318 City of Manhattan	9,430,693	744,152	1,199,597	472,764	2,416,513	-	2,474,155	152,842	2,626,997	1,396,395	52,025	1,448,420	4,989	1,453,409	

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
319 City of McPherson	\$ 4,944,160	\$ 390,131	\$ 628,904	\$ 205,729	\$ 1,224,764	\$ -	\$ 1,297,107	\$ 348,567	\$ 1,645,674	\$ 732,078	\$ (14,596)	\$ 717,482	\$ -	\$ 717,482	
322 City of Salina	18,910,472	1,492,178	2,405,439	6,299	3,903,916	-	4,961,187	880,927	5,842,114	2,800,058	(395,179)	2,404,879	-	2,404,879	
366 City of Concordia	1,546,277	122,013	196,689	44,595	363,297	-	405,668	68,236	473,904	228,956	(16,159)	212,797	-	212,797	
380 Haskell County	529,482	41,780	67,351	444,127	553,258	-	138,910	-	138,910	78,400	106,251	184,651	-	184,651	
385 City of Baldwin City	995,468	78,550	126,625	50,425	255,600	-	261,162	71,597	332,759	147,398	(8,116)	139,282	-	139,282	
393 City of Emporia	9,236,867	728,858	1,174,942	127,244	2,031,044	-	2,423,304	137,964	2,561,268	1,367,695	(44,435)	1,323,260	-	1,323,260	
395 City of Gardner	4,456,923	351,685	566,927	335,531	1,254,143	-	1,169,280	-	1,169,280	659,933	173,021	832,954	-	832,954	
404 City of Rossville	156,487	12,348	19,905	16,131	48,384	-	41,055	13,097	54,152	23,171	(2,050)	21,121	-	21,121	
406 City of Spring Hill	1,573,912	124,193	200,204	282,789	607,186	-	412,918	52,466	465,384	233,048	65,924	298,972	-	298,972	
442 City of Belleville	365,304	28,825	46,467	122,604	197,896	-	95,838	8,101	103,939	54,090	61,510	115,600	-	115,600	
459 City of Shawnee	22,124,482	1,745,788	2,814,265	299,413	4,859,466	-	5,804,388	713,748	6,518,136	3,275,954	99,245	3,375,199	-	3,375,199	
480 City of Lenexa	23,441,597	1,849,718	2,981,804	372,268	5,203,790	-	6,149,934	445,232	6,595,166	3,470,978	58,528	3,529,506	-	3,529,506	
483 Soldier Twp Shawnee County	746,954	58,940	95,014	358,722	512,676	-	195,965	-	195,965	110,601	133,548	244,149	-	244,149	
579 City of Scott City	283,058	22,335	36,005	237,427	295,767	-	74,261	-	74,261	41,912	56,801	98,713	-	98,713	
641 City of Moundridge	777,146	61,323	98,854	285,147	445,324	-	203,885	50,939	254,824	115,071	130,316	245,387	-	245,387	
676 City of Mission	3,141,993	247,927	399,666	43,505	691,098	-	824,306	245,920	1,070,226	465,232	(49,812)	415,420	-	415,420	
769 City of Roeland Park	1,371,478	108,220	174,454	1,923	284,597	-	359,809	111,166	470,975	203,074	(50,486)	152,588	-	152,588	
940 City of Louisburg	1,063,839	83,945	135,322	777,658	996,925	-	279,100	-	279,100	157,522	206,454	363,976	-	363,976	
1069 City of Merriam	3,662,705	289,015	465,901	77,137	832,053	-	960,916	238,313	1,199,229	542,334	(179,185)	363,149	-	363,149	
4087 City of Overbrook	129,357	10,207	16,454	20,250	46,911	-	33,937	17,585	51,522	19,154	1,481	20,635	-	20,635	
4126 City of Derby	7,454,367	588,205	948,206	557,537	2,093,948	-	1,955,663	70,317	2,025,980	1,103,762	101,927	1,205,689	-	1,205,689	
4182 City of Leawood	15,375,960	1,213,279	1,955,844	104,267	3,273,390	-	4,033,904	292,620	4,326,524	2,276,706	(152,900)	2,123,806	-	2,123,806	
4254 City of Fairway	959,607	75,720	122,063	33,756	231,539	-	251,754	142,583	394,337	142,088	(40,041)	102,047	-	102,047	
4279 City of Victoria	264,144	20,843	33,600	1,826	56,269	-	69,298	1,105	70,403	39,112	921	40,033	-	40,033	
4476 Johnson Co Consolidated Fire Dist No 2	11,119,935	877,446	1,414,471	459,702	2,751,619	-	2,917,330	441,981	3,359,311	1,646,520	(70,618)	1,575,902	96,007	1,671,909	
4583 City of Overland Park	23,294,863	1,838,139	2,963,139	4,857,197	9,658,475	-	6,111,439	-	6,111,439	3,449,251	2,244,194	5,693,445	-	5,693,445	
4612 City of Westwood	709,586	55,992	90,260	50,235	196,487	-	186,161	85,585	271,746	105,068	(9,334)	95,734	-	95,734	
4808 Johnson Co Park & Recreation Dist	2,811,977	221,886	357,687	280,167	859,740	-	737,726	-	737,726	416,367	100,469	516,836	-	516,836	
4809 City of Edwardsville	4,023,343	317,472	511,775	331,548	1,160,795	-	1,055,529	33,794	1,089,323	595,733	114,479	710,212	-	710,212	
4810 City of Goddard	1,147,708	90,563	145,990	74,600	311,153	-	301,103	78,750	379,853	169,940	34,846	204,786	-	204,786	
5242 City of Lansing	1,872,046	147,718	238,127	102,712	488,557	-	491,134	59,210	550,344	277,192	19,349	296,541	-	296,541	
5553 Riley County Law Enforcement Agency	13,055,295	1,030,161	1,660,652	7,122	2,697,935	-	3,425,074	358,203	3,783,277	1,933,087	(175,433)	1,757,654	-	1,757,654	
5621 Shawnee Heights Fire District	1,107,267	87,372	140,846	7,666	235,884	-	290,493	122,284	412,777	163,952	(28,875)	135,077	-	135,077	
5686 City of Park City	1,330,245	104,966	169,209	28,990	303,165	-	348,992	48,202	397,194	196,968	(10,914)	186,054	-	186,054	
9085 Johnson Co Fire Dist 1	5,075,330	400,482	645,589	837,983	1,884,054	-	1,331,520	-	1,331,520	751,500	330,949	1,082,449	-	1,082,449	
9238 Unified Government of Wyandotte County	118,588,476	9,357,519	15,084,621	626,531	25,068,671	-	31,111,843	2,705,633	33,817,476	17,559,293	(1,934,790)	15,624,503	535,064	16,159,567	

**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, 2021

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/21 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	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	
9247 City of Burden	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,522	\$ 30,522	\$ -	\$ (11,000)	\$ (11,000)	\$ -	\$ (11,000)	
9267 City of Linn Valley	203,063	16,023	25,830	96,387	138,240	-	53,274	5,666	58,940	30,067	35,893	65,960	-	65,960	
9285 Johnson Co Fire Dist No 2	5,803,514	457,941	738,215	1,631,876	2,828,032	-	1,522,560	-	1,522,560	859,322	965,558	1,824,880	-	1,824,880	
9290 City of Basehor	1,512,134	119,319	192,346	159,120	470,785	-	396,710	21,150	417,860	223,900	31,263	255,163	-	255,163	
9316 City of Andover	4,615,127	364,168	587,051	201,823	1,153,042	-	1,210,784	21,804	1,232,588	683,358	111,409	794,767	-	794,767	
9340 McPherson County Rural Fire Dist # 9	13,359	1,054	1,699	350	3,103	-	3,505	24,105	27,610	1,978	(6,198)	(4,220)	-	(4,220)	
9364 Leavenworth Co Fire District # 1	891,560	70,351	113,408	22,513	206,272	-	233,902	155,701	389,603	132,013	(4,921)	127,092	-	127,092	
9417 Northwest Consolidated Fire District	2,821,443	222,633	358,892	441,606	1,023,131	-	740,210	3,968	744,178	417,769	163,338	581,107	-	581,107	
9538 Fairmount Township Fire Dept	225,784	17,816	28,720	189,387	235,923	-	59,235	-	59,235	33,432	45,308	78,740	90,976	169,716	
5543 City of Lake Quivira	177,718	14,023	22,606	17,975	54,604	-	46,624	5,708	52,332	26,315	22,222	48,537	-	48,537	
240 City of Wakefield	58,638	4,627	7,459	24,059	36,145	-	15,384	21,423	36,807	8,683	8,067	16,750	-	16,750	
Total Kansas Police and Firemen Group	\$ 954,244,460	\$ 75,297,044	\$ 121,381,239	\$ 37,567,285	\$ 234,245,568	\$ -	\$ 250,347,314	\$ 37,567,285	\$ 287,914,599	\$ 141,294,186	\$ -	\$ 141,294,186	\$ 813,854	\$ 142,108,040	
Judges Group:															
Employer - State of Kansas															
Total Judges Group	\$ 11,240,382	\$ -	\$ 6,600,590	\$ -	\$ 6,600,590	\$ 2,807,791	\$ 16,555,713	\$ -	\$ 19,363,504	\$ 3,493,241	\$ -	\$ 3,493,241	\$ -	\$ 3,493,241	
Total Pension Plan	\$ 7,799,450,285	\$ 206,326,387	\$ 1,175,194,130	\$ 331,536,072	\$ 1,713,056,589	\$ 39,952,561	\$ 2,082,792,360	\$ 331,536,072	\$ 2,454,280,993	\$ 702,969,713	\$ -	\$ 702,969,713	\$ 1,099,941	\$ 704,069,654	

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, 2021

(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 Annual Comprehensive Financial Report which can be found on the System's website at www.kpers.org.

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

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

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

Benefits

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

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

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

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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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	9.22%	14.23%
School employees	15.59	14.23
State/School employees (combined rate) (1)	14.23	14.23
Local government employees	8.87	8.87
Police and Firemen	22.80	22.80
Judges	17.26	17.26

- (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 2021 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

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

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

As of and for the year ended June 30, 2021

(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, 2021, 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, 2021. 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.

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

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Schedules of Pension Amounts by Employer and Nonemployer

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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, 2021, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonemployer allocations	\$ 705,388,488	\$ 168,488,278	\$ 125,282,465	\$ 5,019,371	\$ 1,004,178,602
Adjustments:					
Sale of state surplus property	418,117	-	-	-	418,117
KPERS employer contributions	1,277,943	-	-	-	1,277,943
Employer misc. revenue	295,993	299,209	1,436	-	596,638
Prior service/excess benefits	-	286,087	813,854	-	1,099,941
Employer contributions - statement of changes in fiduciary net position	<u>\$ 707,380,541</u>	<u>\$ 169,073,574</u>	<u>\$ 126,097,755</u>	<u>\$ 5,019,371</u>	<u>\$ 1,007,571,241</u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2021, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 22,490,931,300	\$ 16,856,922,061	\$ 5,634,009,239
Local	6,360,883,973	5,160,927,769	1,199,956,204
Police & Firemen	3,990,360,545	3,036,116,085	954,244,460
Judges	211,869,786	200,629,404	11,240,382
Total	<u>\$ 33,054,045,604</u>	<u>\$ 25,254,595,319</u>	<u>\$ 7,799,450,285</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

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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, 2021, the outstanding balance was \$3,408,088. 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, 2021 was \$242,903,822. The implicit interest rate for these receivables is the assumed investment rate of return, 7.75%.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2020, which was rolled forward to June 30, 2021, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price Inflation	2.75 percent
Salary Increase	3.50 to 12.00 percent, including price inflation
Investment Rate of Return	7.25 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:

Asset class	Long-term target allocation	Long-term expected real rate of return
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, 2021 was 7.25 percent. The discount rate used to measure total pension liability at the prior measurement date of June 30, 2020 was 7.50 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 2021 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
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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 2018, and appropriations for Fiscal Year 2018 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 receivables by the Pension Plan. The 2018 Legislature passed House Sub for Sen Bill 109, which directed on-behalf payments of \$56 million in Fiscal Year 2018 and \$82 million in Fiscal Year 2019. The 2019 Legislative session passed Senate Bill 9 which provided additional contributions to the KPERS School Group of \$115 million in Fiscal Year 2019. 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.

The 2021 Legislature passed House Bill 2405, which authorizes the state of Kansas to issue bonds with net proceeds of \$500 million to fund a portion of the School Group's unfunded actuarial liability, assuming certain criteria are met. As a result, the State/School contribution rate was recertified for Fiscal Years 2022 and 2023, lowering them respectively to 13.86 and 13.11 percent. The bond proceeds were received on August 26, 2021, and were reflected in the projected cash flows.

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 at some point in the future. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years. Using this assumption, actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

The statutory contribution rate for the combined State/School group first became equal to the actuarially required rate (ARC rate) in Fiscal Year 2021. Projections based on the same valuation, and an annual return on investments of 7.25 percent, indicate that the contribution rate will remain fairly stable until 2036.

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, 2021, calculated using the discount rate of 7.25 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 (6.25 percent) or 1 percentage point higher (8.25 percent) than the current rate:

	1.00% decrease (6.25%)	Current discount rate (7.25%)	1.00% increase (8.25%)
State/School	\$ 8,278,153,106	\$ 5,634,009,239	\$ 3,410,812,605
Local	1,973,811,456	1,199,956,204	550,980,523
Police & Firemen	1,432,229,642	954,244,460	554,409,747
Judges	30,739,614	11,240,382	(5,612,848)
Total	\$ 11,714,933,818	\$ 7,799,450,285	\$ 4,510,590,027

**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, 2021

(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, 2021, 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, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2021</u>
Deferred Outflows of Resources:						
State/School:						
Differences between expected and actual experience:						
	2019	5.10 years	\$ 42,487,725	\$ -	\$ 13,705,717	\$ 28,782,008
	2020	5.12 years	61,564,573	-	14,942,857	46,621,716
	2021	5.18 years	-	10,236,804	1,976,217	8,260,587
Subtotal			<u>104,052,298</u>	<u>10,236,804</u>	<u>30,624,791</u>	<u>83,664,311</u>
Changes in assumptions:						
	2017	5.42 years	101,921,271	-	71,775,543	30,145,728
	2020	5.12 years	279,633,622	-	67,872,238	211,761,384
	2021	5.18 years	-	705,238,875	136,146,501	569,092,374
Subtotal			<u>381,554,893</u>	<u>705,238,875</u>	<u>275,794,282</u>	<u>810,999,486</u>
Total State/School			<u>\$ 485,607,191</u>	<u>\$ 715,475,679</u>	<u>\$ 306,419,073</u>	<u>\$ 894,663,797</u>

(continued on next page)

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

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

As of and for the year ended June 30, 2021

		(continued from previous page)				
	Year of deferral	Amortization period	June 30, 2020	Additions	Deductions	June 30, 2021
Local:						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 1,085,372	\$ -	\$ 1,085,372	\$ -
	2020	5.12 years	27,861,397	-	6,762,475	21,098,922
	2021	5.18 years	-	32,549,868	6,283,758	26,266,110
	Subtotal		<u>\$ 28,946,769</u>	<u>\$ 32,549,868</u>	<u>\$ 14,131,605</u>	<u>\$ 47,365,032</u>
Changes in assumptions:						
	2017	5.42 years	25,060,523		17,648,254	7,412,269
	2020	5.12 years	79,363,001		19,262,864	60,100,137
	2021	5.18 years	-	209,059,358	40,358,949	168,700,409
	Subtotal		<u>\$ 104,423,524</u>	<u>\$ 209,059,358</u>	<u>\$ 77,270,067</u>	<u>\$ 236,212,815</u>
	Total Local		<u>\$ 133,370,293</u>	<u>\$ 241,609,226</u>	<u>\$ 91,401,672</u>	<u>\$ 283,577,847</u>
Police & Firemen:						
Differences between expected and actual experience:						
	2016	5.55 years	5,334,077	-	5,334,077	-
	2017	5.42 years	2,489,129	-	1,752,909	736,220
	2018	5.23 years	14,046,983	-	6,299,096	7,747,887
	2019	5.10 years	13,275,484	-	4,282,415	8,993,069
	2020	5.12 years	898,125	-	217,992	680,133
	2021	5.18 years	-	70,809,528	13,669,793	57,139,735
	Subtotal		<u>36,043,798</u>	<u>70,809,528</u>	<u>31,556,282</u>	<u>75,297,044</u>
Changes in assumptions:						
	2017	5.42 years	21,037,960	-	14,815,464	6,222,496
	2020	5.12 years	64,323,225	-	15,612,433	48,710,792
	2021	5.18 years	-	82,344,590	15,896,639	66,447,951
	Subtotal		<u>85,361,185</u>	<u>82,344,590</u>	<u>46,324,536</u>	<u>121,381,239</u>
	Total Police and Firemen		<u>\$ 121,404,983</u>	<u>\$ 153,154,118</u>	<u>\$ 77,880,818</u>	<u>\$ 196,678,283</u>
Judges:						
Changes in assumptions:						
	2017	5.42 years	2,585,034	-	1,820,446	764,588
	2020	5.12 years	2,609,310	-	633,328	1,975,982
	2021	5.18 years	-	4,783,470	923,450	3,860,020
	Subtotal		<u>5,194,344</u>	<u>4,783,470</u>	<u>3,377,224</u>	<u>6,600,590</u>
	Total Judges		<u>5,194,344</u>	<u>4,783,470</u>	<u>3,377,224</u>	<u>6,600,590</u>
	Total deferred outflows of resources		<u>\$ 745,576,811</u>	<u>\$ 1,115,022,493</u>	<u>\$ 479,078,787</u>	<u>\$ 1,381,520,517</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, 2021

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2020</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2021</u>
Deferred Inflows of Resources:						
State/School:						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 19,305,965	\$ -	\$ 19,305,965	\$ -
	2017	5.42 years	32,722,460	-	23,043,985	9,678,475
	2018	5.23 years	30,098,128	-	13,496,919	16,601,209
Subtotal			\$ 82,126,553	\$ -	\$ 55,846,869	\$ 26,279,684
Differences between expected and actual earnings on plan investments:						
	2017	5 years	95,474,256	-	95,474,256	-
	2018	5 years	23,307,551	-	11,653,776	11,653,775
	2019	5 years	(119,781,224)	-	(39,927,075)	(79,854,149)
	2020	5 years	(661,006,526)	-	(165,251,631)	(495,754,895)
	2021	5 years	-	2,442,179,309	488,435,862	1,953,743,447
Subtotal			(662,005,943)	2,442,179,309	390,385,188	1,389,788,178
Total State/School			\$ (579,879,390)	\$ 2,442,179,309	\$ 446,232,057	\$ 1,416,067,862
Local:						
Differences between expected and actual experience:						
	2017	5.42 years	10,090,829	-	7,106,217	2,984,612
	2018	5.23 years	3,037,987	-	1,362,325	1,675,662
	2019	5.10 years	9,159,485	-	2,954,673	6,204,812
Subtotal			\$ 22,288,301	\$ -	\$ 11,423,215	\$ 10,865,086
Differences between expected and actual earnings on plan investments:						
	2017	5 years	28,014,559	-	28,014,559	-
	2018	5 years	7,794,302	-	3,897,150	3,897,152
	2019	5 years	(36,579,450)	-	(12,193,150)	(24,386,300)
	2020	5 years	(201,503,661)	-	(50,375,915)	(151,127,746)
	2021	5 years	-	747,147,561	149,429,512	597,718,049
Subtotal			(202,274,250)	747,147,561	118,772,156	426,101,155
Total Local			(179,985,949)	747,147,561	130,195,371	436,966,241
Police & Firemen:						
Differences between expected and actual earnings on plan investments:						
	2017	5 years	17,260,919	-	17,260,919	-
	2018	5 years	4,570,489	-	2,285,244	2,285,245
	2019	5 years	(21,939,328)	-	(7,313,109)	(14,626,219)
	2020	5 years	(119,720,838)	-	(29,930,209)	(89,790,629)
	2021	5 years	-	440,598,646	88,119,729	352,478,917
Total Police & Firemen			\$ (119,828,758)	\$ 440,598,646	\$ 70,422,574	\$ 250,347,314
Judges:						
Differences between expected and actual experience:						
	2016	5.55 years	342,539	-	342,539	-
	2017	5.42 years	108,025	-	76,074	31,951
	2018	5.23 years	1,012,003	-	453,813	558,190
	2019	5.10 years	747,623	-	241,169	506,454
	2020	5.12 years	1,764,057	-	428,169	1,335,888
	2021	5.18 years	-	465,095	89,787	375,308
Subtotal			\$ 3,974,247	\$ 465,095	\$ 1,631,551	\$ 2,807,791
Differences between expected and actual earnings on plan investments:						
	2017	5 years	1,217,238	-	1,217,238	-
	2018	5 years	364,544	-	182,271	182,273
	2019	5 years	(1,519,805)	-	(506,601)	(1,013,204)
	2020	5 years	(8,154,109)	-	(2,038,527)	(6,115,582)
	2021	5 years	-	29,377,782	5,875,556	23,502,226
Subtotal			(8,092,132)	29,377,782	4,729,937	16,555,713
Total Judges			\$ (4,117,885)	\$ 29,842,877	\$ 6,361,488	\$ 19,363,504
Total deferred inflows of resources			\$ (883,811,982)	\$ 3,659,768,393	\$ 653,211,490	\$ 2,122,744,921

**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, 2021

The following table provides the combined deferred outflows/(inflows), as of June 30, 2021, that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2022	\$ (53,297,067)	\$ (17,978,894)	\$ 9,775,428	\$ (2,436,224)	\$ (63,936,757)
2023	(51,717,917)	(17,460,411)	251,653	(2,637,150)	(71,563,825)
2024	(100,875,842)	(26,681,016)	(12,364,422)	(2,822,322)	(142,743,602)
2025	(340,375,328)	(99,663,764)	(56,653,648)	(5,017,278)	(501,710,018)
2026	24,862,089	8,395,691	5,321,958	150,060	38,729,798
Thereafter	-	-	-	-	-
Total	\$ (521,404,065)	\$ (153,388,394)	\$ (53,669,031)	\$ (12,762,914)	\$ (741,224,404)

**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, 2021

(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, 2021, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 382,322,433	\$ 133,413,783	\$ 87,489,491	\$ 5,572,368	\$ 608,798,075
Interest	1,541,540,584	430,990,695	269,981,616	14,618,831	2,257,131,726
Benefit term changes	-	-	100,718	-	100,718
Projected earnings on plan investments	(1,018,575,540)	(311,322,536)	(183,587,889)	(12,244,625)	(1,525,730,590)
Employee contributions	(301,109,944)	(115,408,536)	(41,188,983)	(1,606,510)	(459,313,973)
Expensed portion of difference between actual and expected experience in the total pension liability	1,976,217	6,283,758	13,669,793	(89,787)	21,839,981
Expensed portion of current-period assumption changes	136,146,501	40,358,949	15,896,639	923,450	193,325,539
Expensed portion of difference between projected and actual earnings on plan investments	(488,435,862)	(149,429,512)	(88,119,729)	(5,875,556)	(731,860,659)
Administrative expenses	11,469,136	3,508,008	2,068,550	137,943	17,183,637
Other changes	(19,485,742)	(553,371)	(1,027,561)	(502)	(21,067,176)
Recognition of beginning Deferred Outflows of Resources	373,475,061	107,328,030	85,557,704	4,998,902	571,359,697
Recognition of beginning Deferred Inflows of Resources	(162,974,901)	(43,334,925)	(19,546,163)	(2,941,273)	(228,797,262)
Total	\$ 456,347,943	\$ 101,834,343	\$ 141,294,186	\$ 3,493,241	\$ 702,969,713

**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, 2021

Employer	Non Employer Contributions	Employer Proportionate Share
4930 North Central Kansas Technical College	\$ 574,423	0.081434 %
4931 North West Kansas Technical College	449,063	0.063662
5045 Allen County Community College	728,200	0.103234
5046 Coffeyville Community College	924,510	0.131064
5047 Garden City Community College	1,587,247	0.225017
5048 Hutchinson Community College	3,282,390	0.465331
5049 Kansas City Kansas Community College	4,369,259	0.619412
5050 Neosho County Community College	1,092,481	0.154877
5107 Cowley County Community College	1,709,211	0.242308
5108 Barton County Community College	2,112,416	0.299468
5109 Butler County Community College	3,376,427	0.478662
5110 Colby Community College	778,418	0.110353
5111 Independence Community College	797,699	0.113086
5112 Labette Community College	859,709	0.121877
5113 Pratt Community College	842,409	0.119425
5177 Cloud County Community College	825,758	0.117064
5178 Dodge City Community College	1,198,695	0.169934
5179 Fort Scott Community College	944,985	0.133967
5180 Highland Community College	1,171,917	0.166138
5404 Seward County Community College/Area Technical Sch	1,228,517	0.174162
5406 Johnson County Community College	12,316,623	1.746075
5596 NW Kansas Education Service Center	1,297,726	0.183973
5600 SC Kansas Special Education Coop	1,263,410	0.179108
5604 ANW Special Education Coop	1,249,448	0.177129
5608 Tri County Special Education Coop	1,165,917	0.165287
5609 Keystone Learning Services	1,756,251	0.248976
5612 SE Kansas Education Service Center	3,145,298	0.445896
5624 Reno County Education Coop	1,040,023	0.147440
5626 High Plains Educational Coop	1,095,524	0.155308
5634 SW Kansas Coop District 613	1,902,638	0.269729
5638 East Central Kansas Coop in Education	798,829	0.113247
5655 Brown Co Kansas Special Educ Coop	314,863	0.044637
5657 Doniphan County Education Coop	240,842	0.034143
5671 Marion County Special Education Coop	537,711	0.076229
5682 Sedgwick Co Area Educ Serv Coop 618	4,425,254	0.627350
5688 Sumner County Education Services	416,397	0.059031
9034 Three Lakes Educational Cooperative	772,522	0.109517
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	322,096	0.045662
9047 SW Plains Regional Service Center	374,405	0.053078
9055 South Central Kansas Education Service	488,581	0.069264
9056 Smoky Hill Education Service Center	436,257	0.061846
9273 Nc Kansas Sp Ed Coop Interlocal 636	756,507	0.107247
9274 Southeast Kansas Interlocal 637	2,207,111	0.312893
9303 Wichita Area Technical College	1,879,182	0.266404
9304 Manhattan Area Technical College	516,610	0.073238
9305 Flint Hills Technical College	528,856	0.074974
9395 Salina Area Technical College	382,023	0.054158
9487 Western Kansas Com College Virtual Ed Consortium	49,579	0.007029
9507 Butler Co Special Education Interlocal # 638	2,329,411	0.330231
Total Special Funding Situation	\$ 72,863,628	10.329574%

**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, 2021

<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	\$ 4,587,999	\$ 350,342
4931 North West Kansas Technical College	3,586,723	273,884
5045 Allen County Community College	5,816,213	444,129
5046 Coffeyville Community College	7,384,158	563,858
5047 Garden City Community College	12,677,479	968,059
5048 Hutchinson Community College	26,216,792	2,001,928
5049 Kansas City Kansas Community College	34,897,729	2,664,810
5050 Neosho County Community College	8,725,784	666,306
5107 Cowley County Community College	13,651,655	1,042,448
5108 Barton County Community College	16,872,055	1,288,359
5109 Butler County Community College	26,967,861	2,059,281
5110 Colby Community College	6,217,298	474,756
5111 Independence Community College	6,371,276	486,514
5112 Labette Community College	6,866,561	524,334
5113 Pratt Community College	6,728,416	513,785
5177 Cloud County Community College	6,595,397	503,628
5178 Dodge City Community College	9,574,097	731,083
5179 Fort Scott Community College	7,547,713	576,347
5180 Highland Community College	9,360,230	714,752
5404 Seward County Community College/Area Technical Sch	9,812,303	749,273
5406 Johnson County Community College	98,374,027	7,511,895
5596 NW Kansas Education Service Center	10,365,056	791,481
5600 SC Kansas Special Education Coop	10,090,961	770,551
5604 ANW Special Education Coop	9,979,464	762,037
5608 Tri County Special Education Coop	9,312,285	711,091
5609 Keystone Learning Services	14,027,331	1,071,135
5612 SE Kansas Education Service Center	25,121,822	1,918,316
5624 Reno County Education Coop	8,306,783	634,310
5626 High Plains Educational Coop	8,750,067	668,160
5634 SW Kansas Coop District 613	15,196,557	1,160,417
5638 East Central Kansas Coop in Education	6,380,346	487,207
5655 Brown Co Kansas Special Educ Coop	2,514,853	192,036
5657 Doniphan County Education Coop	1,923,620	146,889
5671 Marion County Special Education Coop	4,294,749	327,949
5682 Sedgwick Co Area Educ Serv Coop 618	35,344,957	2,698,960
5688 Sumner County Education Services	3,325,812	253,961
9034 Three Lakes Educational Cooperative	6,170,198	471,160
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	2,572,601	196,445
9047 SW Plains Regional Service Center	2,990,419	228,350
9055 South Central Kansas Education Service	3,902,340	297,985
9056 Smoky Hill Education Service Center	3,484,409	266,071
9273 Nc Kansas Sp Ed Coop Interlocal 636	6,042,306	461,394
9274 Southeast Kansas Interlocal 637	17,628,421	1,346,116
9303 Wichita Area Technical College	15,009,226	1,146,113
9304 Manhattan Area Technical College	4,126,236	315,082
9305 Flint Hills Technical College	4,224,042	322,550
9395 Salina Area Technical College	3,051,267	232,996
9487 Western Kansas Com College Virtual Ed Consortium	396,015	30,240
9507 Butler Co Special Education Interlocal # 638	18,605,245	1,420,707
Total Special Funding Situation	\$ 581,969,154	\$ 44,439,480

**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, 2021

Employer	Unallocated Employer Contributions
State/School Group:	
Special Funding Situation Subtotal	\$ 175,196
Employer - State of Kansas	
5175 Kansas Housing Resource Corporation	\$ 1,172
5176 Kansas Development Finance Authority	272
5246 Fort Hays State University	2,012
5276 Dept of Transportation	34,209
5367 Kansas State University	13,937
5379 Emporia State University	2,028
5385 Pittsburg State University	2,881
5450 Kansas Lottery	1,603
5561 Kansas Board of Regents	154
5682 Staff Benefits University of Kansas	9,319
5683 University of Kansas Medical Center	4,256
5715 Wichita State University	3,735
Other state agencies (less KPERS)	271,788
State Subtotal	\$ 347,366
Employers - Others	
4930 North Central Kansas Technical College	\$ 28
4931 North West Kansas Technical College	9
5045 Allen County Community College	8
5047 Garden City Community College	14
5048 Hutchinson Community College	16,827
5049 Kansas City Kansas Community College	4,841
5050 Neosho County Community College	48
5107 Cowley County Community College	55
5108 Barton County Community College	55
5109 Butler County Community College	2,020
5110 Colby Community College	1,755
5111 Independence Community College	17,018
5112 Labette Community College	1
5113 Pratt Community College	45
5177 Cloud County Community College	181
5178 Dodge City Community College	541
5179 Fort Scott Community College	42
5180 Highland Community College	8
5404 Seward County Community College	29
5406 Johnson County Community College	2,100
5596 NW Kansas Education Service Center	176
5600 SC Kansas Special Education Coop	800
5604 ANW Special Education Coop	142
5608 Tri County Special Education Coop	233
5609 Keystone Learning Services	98
5612 SE Kansas Education Service Center	225
5624 Reno County Education Coop	44
5626 High Plains Educational Coop	32
5634 SW Kansas Coop District 613	896
5638 East Central Kansas Coop in Education	54
5655 Brown Co Kansas Special Educ Coop	6
5657 Doniphan County Education Coop	4
5671 Marion County Special Education Coop	65

**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, 2021

Employer	Unallocated Employer Contributions
5682 Sedgwick Co Area Educ Serv Coop 618	\$ 474
5688 Sumner County Education Services	18
9034 Three Lakes Educational Cooperative	224
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	15
9047 SW Plains Regional Service Center	39
9055 South Central Kansas Education Service	189
9056 Smoky Hill Education Service Center	245
9273 Nc Kansas Sp Ed Coop Interlocal 636	15
9274 Southeast Kansas Interlocal 637	490
9303 Wsu Campus of Applied Sciences and Technology	28
9305 Flint Hills Technical College	56
9507 Butler Co Special Education Interlocal # 638	215
4828 USD 202 Turner	10,496
4829 USD 203 Piper	5,058
4871 USD 205 Bluestem	1,228
4882 USD 204 Bonner Springs	6,942
4912 USD 206 Remington-Whitewater	1,254
4977 USD 209 Moscow	538
4978 USD 233 Olathe	81,159
4979 USD 242 Weskan	265
4980 USD 250 Pittsburg	6,313
4981 USD 253 Emporia	12,961
4982 USD 259 Wichita	127,123
4983 USD 260 Derby	16,267
4984 USD 262 Valley Center	5,790
4985 USD 265 Goddard	12,676
4986 USD 266 Maize	13,484
4987 USD 268 Cheney	1,732
4988 USD 290 Ottawa	6,157
4990 USD 314 Brewster	385
4991 USD 348 Baldwin City	2,647
4992 USD 349 Stafford	693
4993 USD 352 Goodland	2,059
4994 USD 359 Argonia Public Schools	475
4995 USD 363 Holcomb	2,073
4996 USD 371 Montezuma	629
4997 USD 373 Newton	9,121
4998 USD 376 Sterling	1,114
4999 USD 383 Manhattan	49,926
5000 USD 385 Andover	12,547
5001 USD 386 Madison-Virgil	649
5002 USD 390 Hamilton	302
5004 USD 394 Rose Hill	3,469
5005 USD 396 Douglass Public Schools	1,542
5006 USD 398 Peabody-Burns	659
5007 USD 399 Paradise	371
5008 USD 404 Riverton	1,698
5010 USD 409 Atchison Public Schools	4,071
5011 USD 420 Osage City	1,412
5012 USD 421 Lyndon	929
5013 USD 443 Dodge City	17,992
5014 USD 446 Independence	7,661
5015 USD 448 Inman	1,029

**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, 2021

Employer	Unallocated Employer Contributions
5016 USD 449 Easton	\$ 1,410
5017 USD 453 Leavenworth	9,112
5018 USD 456 Marais Des Cygnes Valley	614
5019 USD 470 Arkansas City	6,460
5020 USD 475 Geary Co	19,345
5021 USD 477 Ingalls	661
5022 USD 480 Liberal	11,439
5024 USD 215 Lakin	1,673
5025 USD 234 Fort Scott	4,832
5026 USD 251 North Lyon	979
5027 USD 261 Haysville	16,166
5028 USD 267 Renwick	3,487
5029 USD 288 Central Heights	1,214
5031 USD 305 Salina	23,011
5032 USD 361 Chaparral Schools	2,495
5033 USD 378 Riley Co	1,420
5034 USD 403 Otis-Bison	641
5035 USD 413 Chanute	3,695
5036 USD 415 Hiawatha	2,022
5037 USD 418 McPherson	7,158
5038 USD 422 Kiowa County	922
5039 USD 439 Sedgwick Public Schools	1,119
5040 USD 445 Coffeyville	104,071
5041 USD 457 Garden City	18,170
5042 USD 458 Basehor-Linwood	5,921
5043 USD 465 Winfield	7,828
5056 USD 223 Barnes	841
5057 USD 258 Humboldt	4,090
5058 USD 273 Beloit	3,203
5059 USD 284 Chase County	964
5060 USD 285 Cedar Vale	421
5061 USD 286 Chautauqua County	889
5062 USD 287 West Franklin	1,519
5063 USD 327 Ellsworth	1,341
5064 USD 338 Valley Falls	846
5065 USD 342 McLouth	1,015
5066 USD 380 Vermillion	1,191
5067 USD 389 Eureka	2,285
5068 USD 417 Council Grove	1,808
5069 USD 440 Halstead	15,808
5070 USD 464 Tonganoxie	3,974
5072 USD 482 Dighton	554
5073 USD 487 Herington	1,017
5076 USD 217 Rolla	408
5077 USD 218 Elkhart	1,120
5078 USD 226 Meade	956
5079 USD 235 Uniontown	1,126
5080 USD 252 Southern Lyon County	1,589
5081 USD 254 Barber County North	1,151
5082 USD 269 Palco	279
5083 USD 270 Plainville	845
5087 USD 281 Graham County	862
5088 USD 289 Wellsville	1,640

**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, 2021

Employer	Unallocated Employer Contributions
5089 USD 298 Lincoln	\$ 778
5090 USD 303 Ness City	648
5092 USD 321 Kaw Valley	3,209
5093 USD 322 Onaga-Havensville-Wheaton	728
5095 USD 329 Mill Creek Valley	1,160
5096 USD 346 Jayhawk	1,401
5098 USD 360 Caldwell	697
5099 USD 365 Garnett	2,310
5100 USD 367 Osawatomie	2,759
5101 USD 372 Silver Lake	1,729
5102 USD 379 Clay Center	3,812
5103 USD 382 Pratt	2,248
5104 USD 419 Canton-Galva	743
5105 USD 459 Bucklin	636
5106 USD 483 Kismet-Plains	1,777
5116 USD 210 Hugoton	2,274
5117 USD 212 Northern Valley	437
5118 USD 214 Ulysses	3,287
5119 USD 219 Minneola	723
5120 USD 231 Gardner Edgerton	15,649
5122 USD 255 South Barber County	622
5123 USD 256 Marmaton Valley	612
5125 USD 320 Wamego	4,272
5127 USD 332 Cunningham	527
5128 USD 335 North Jackson	866
5129 USD 337 Royal Valley	2,007
5130 USD 343 Perry	1,628
5131 USD 364 Marysville	2,427
5132 USD 368 Paola	8,199
5133 USD 381 Spearville-Windhorst	821
5134 USD 393 Solomon	837
5135 USD 402 Augusta	3,878
5137 USD 432 Victoria	592
5138 USD 454 Burlingame Public Schools	621
5140 USD 463 Udall	852
5141 USD 467 Wichita County Schools	986
5142 USD 474 Haviland	244
5143 USD 211 Norton	1,505
5144 USD 216 Deerfield	694
5145 USD 227 Jetmore	1,210
5147 USD 232 De Soto	15,277
5148 USD 239 North Ottawa County	1,503
5149 USD 244 Burlington	3,067
5150 USD 257 Iola	2,504
5151 USD 274 Oakley	940
5152 USD 282 West Elk	1,446
5153 USD 283 Elk Valley	341
5154 USD 299 Sylvan Grove	552
5155 USD 311 Pretty Prairie	746
5156 USD 315 Colby	1,979
5157 USD 326 Logan	398
5158 USD 331 Kingman-Norwich	1,988
5159 USD 333 Concordia	3,242

**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, 2021

Employer	Unallocated Employer Contributions
5160 USD 347 Kinsley-Offerle	\$ 776
5161 USD 356 Conway Springs	1,063
5162 USD 377 Atchison Co Community	1,159
5163 USD 395 LaCrosse	800
5164 USD 412 Hoxie Community Schools	890
5166 USD 429 Troy	727
5167 USD 430 South Brown County	1,516
5168 USD 431 Hoisington	1,649
5171 USD 444 Little River	685
5172 USD 447 Cherryvale	1,933
5173 USD 452 Stanton Co	947
5174 USD 460 Hesston	1,630
5175 USD 462 Central	772
5176 USD 469 Lansing	7,920
5185 USD 229 Blue Valley	53,718
5186 USD 237 Smith Center	1,031
5187 USD 240 Twin Valley	1,332
5188 USD 271 Stockton	769
5189 USD 291 Grinnell	258
5190 USD 297 St Francis Schools	714
5191 USD 309 Nickerson	2,673
5192 USD 310 Fairfield	1,683
5193 USD 313 Buhler	6,627
5195 USD 323 Rock Creek	2,167
5196 USD 341 Oskaloosa	1,449
5197 USD 351 Macksville	739
5198 USD 353 Wellington	3,651
5199 USD 355 Ellinwood	1,147
5200 USD 362 Prairie View	2,488
5201 USD 369 Burrton	592
5202 USD 392 Osborne County	683
5203 USD 400 Smoky Valley	1,937
5204 USD 405 Lyons	2,821
5205 USD 408 Marion	1,203
5206 USD 410 Durham Hillsboro Lehigh	1,288
5207 USD 416 Louisburg	2,802
5208 USD 423 Moundridge	709
5210 USD 428 Great Bend	9,007
5212 USD 434 Santa Fe Trail	2,157
5213 USD 436 Caney Valley	1,725
5214 USD 450 Shawnee Heights	23,904
5215 USD 466 Scott Co	2,098
5216 USD 473 Chapman	2,380
5217 USD 476 Copeland	309
5218 USD 481 Rural Vista	787
5219 USD 241 Wallace County Schools	531
5220 USD 243 Lebo-Waverly	1,120
5222 USD 307 Ell-Saline	1,023
5223 USD 339 Jefferson County North	1,097
5226 USD 272 Waconda	642
5227 USD 275 Triplains	222
5228 USD 292 Wheatland	411
5229 USD 294 Oberlin	910

**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, 2021

Employer	Unallocated Employer Contributions
5230 USD 312 Haven	\$ 1,796
5231 USD 336 Holton	3,725
5233 USD 437 Auburn-Washburn	14,770
5235 USD 479 Crest	609
5236 USD 330 Mission Valley	1,345
5237 USD 334 Southern Cloud County	2,272
5238 USD 387 Altoona-Midway	577
5239 USD 401 Chase Raymond	457
5240 USD 494 Syracuse	2,190
5241 USD 300 Comanche County	631
5250 USD 306 SE of Saline	1,552
5251 USD 384 Blue Valley	518
5267 USD 397 Centre	671
5268 USD 220 Ashland	623
5270 USD 224 Clifton-Clyde	864
5271 USD 225 Fowler	374
5272 USD 230 Spring Hill	8,967
5274 USD 249 Frontenac	1,938
5275 USD 263 Mulvane	4,397
5276 USD 264 Clearwater	2,163
5278 USD 293 Quinter	773
5280 USD 308 Hutchinson	12,206
5281 USD 316 Golden Plains	577
5283 USD 325 Phillipsburg	1,267
5284 USD 340 Jefferson West	4,475
5285 USD 344 Pleasanton	914
5286 USD 350 St John-Hudson	828
5287 USD 357 Belle Plaine	1,378
5288 USD 358 Oxford	836
5289 USD 366 Woodson	949
5291 USD 374 Sublette	1,411
5292 USD 375 Circle	3,818
5293 USD 388 Ellis	911
5294 USD 407 Russell County	2,194
5295 USD 411 Goessel	676
5296 USD 435 Abilene	2,957
5297 USD 461 Neodesha	1,679
5298 USD 468 Healy	159
5299 USD 471 Dexter	531
5300 USD 484 Fredonia	1,515
5302 USD 489 Hays	8,226
5303 USD 490 El Dorado	4,103
5304 USD 491 Eudora	3,457
5305 USD 492 Flinthills	774
5306 USD 495 Fort Larned	2,682
5307 USD 496 Pawnee Heights	454
5308 USD 497 Lawrence	25,891
5309 USD 499 Galena	1,808
5310 USD 502 Lewis	263
5312 USD 345 Seaman	9,561
5313 USD 438 Skyline	842
5314 USD 501 Topeka Public Schools	40,055
5316 USD 208 Trego County	971

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, 2021

Employer	Unallocated Employer Contributions
5317 USD 246 Arma	\$ 1,577
5318 USD 247 Cherokee	2,369
5319 USD 248 Girard	1,989
5320 USD 426 Pike Valley	525
5321 USD 498 Valley Heights	1,026
5322 USD 504 Oswego	1,194
5324 USD 500 Kansas City	95,718
5329 USD 245 Leroy-Gridley	565
5330 USD 493 Columbus	2,209
5331 USD 503 Parsons	3,100
5332 USD 506 Labette County	12,168
5333 USD 505 Chetopa	1,031
5337 USD 207 Fort Leavenworth	4,471
5366 USD 508 Baxter Springs	2,061
5367 USD 507 Satanta	792
5368 USD 101 Erie-St Paul	2,143
5405 USD 511 Attica	697
5409 USD 200 Greeley Co	554
5410 USD 509 South Haven	537
5430 USD 512 Shawnee Mission	61,519
5436 USD 102 Cimarron-Ensign	1,697
5590 USD 103 Cheylin	339
5696 Kansas State H S Activities Assoc	594
9291 USD 105 Rawlins County	906
9302 USD 106 Western Plains	398
9332 USD 107 Rock Hills	906
9333 USD 108 Washington County	858
9335 USD 109 Republic County	1,111
9389 USD 110 Thunder Ridge	625
9410 USD 111 Doniphan West	890
9444 USD 114 Riverside	1,328
9445 USD 112 Central Plains	1,286
9446 USD 113 Prairie Hills	2,418
9461 USD 115 Nemaha Central Schools	1,740
Other Employers Subtotal	\$ 1,469,491
Special Funding Situation - State of Kansas Subtotal	\$ 175,196
State Subtotal	\$ 347,366
Total State/School	\$ 1,992,053

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
State/School Group									
Special Funding Situation - Subtotal	\$ 855,097,951	\$ 581,969,154	\$ 352,322,412	\$ (9,975,604)	\$ (7,986,409)	\$ (13,433,576)	\$ (36,783,814)	\$ 2,311,797	\$ -
Nonspecial Funding Situation									
Employer - State of Kansas									
S175 Kansas Housing Resource Corporation	\$ 5,652,737	\$ 3,847,183	\$ 2,329,073	\$ 123,277	\$ 146,764	\$ 151,802	\$ (67,016)	\$ 45,324	\$ -
S176 Kansas Development Finance Authority	1,326,822	903,019	546,685	(46,913)	(33,808)	(41,372)	(51,586)	5,216	-
S246 Fort Hays State University	9,822,443	6,685,034	4,047,100	(886,234)	(535,480)	(385,698)	(555,190)	4,769	-
S276 Dept of Transportation	166,969,272	113,637,234	68,795,647	(3,383,584)	(1,036,767)	(1,723,524)	(6,615,200)	545,418	-
S367 Kansas State University	68,025,309	46,297,189	28,028,182	(4,439,590)	(3,221,394)	(2,679,031)	(3,919,684)	18,251	-
S379 Emporia State University	9,898,188	6,736,585	4,078,309	(854,241)	(529,126)	(370,596)	(497,666)	16,914	-
S385 Pittsburg State University	14,061,685	9,570,210	5,793,777	(882,634)	(574,946)	(298,526)	(626,749)	34,663	-
S450 Kansas Lottery	7,823,765	5,324,758	3,223,593	(72,050)	(40,647)	(83,105)	(326,686)	22,187	-
S561 Kansas Board of Regents	750,828	511,005	309,361	(90,402)	(46,843)	(6,344)	(22,371)	3,825	-
S682 Staff Benefits University of Kansas	45,484,726	30,956,345	18,740,880	(3,502,546)	(2,478,301)	(1,781,884)	(2,519,589)	31,889	-
S683 University of Kansas Medical Center	20,771,956	14,137,138	8,558,582	(199,949)	(232,015)	(357,040)	(975,534)	40,121	-
S715 Wichita State University	18,228,328	12,405,976	7,510,541	(2,374,916)	(1,406,198)	(897,996)	(1,099,974)	(1,516)	-
Other state agencies (less KPERS)	1,326,594,569	902,863,962	546,591,184	(6,462,024)	2,470,446	(5,616,272)	(52,023,537)	4,247,792	-
State Subtotal	\$ 1,695,410,628	\$ 1,153,875,638	\$ 698,552,914	\$ (23,071,806)	\$ (7,518,315)	\$ (14,089,586)	\$ (69,300,782)	\$ 5,014,853	\$ -

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
Employers - Other									
4930 North Central Kansas Technical College	\$ 99,007	\$ 67,383	\$ 40,793	\$ 1,489	\$ (15,645)	\$ 324	\$ (3,709)	\$ 275	\$ -
4931 North West Kansas Technical College	43,460	29,579	17,907	(26,027)	(233)	278	(3,575)	(238)	-
5045 Allen County Community College	37,748	25,691	15,553	(1,848)	(1,827)	(4,334)	(5,498)	(595)	-
5046 Coffeyville Community College	-	-	-	(1)	(1)	(1)	(217)	(46)	-
5047 Garden City Community College	66,308	45,128	27,321	(3,523)	(7,477)	(363)	(9,947)	(1,308)	-
5048 Hutchinson Community College	786,259	535,118	323,959	(7,732)	(18,466)	(19,869)	(34,879)	2,101	-
5049 Kansas City Kansas Community College	1,218,958	829,608	502,242	(244,142)	(166,641)	(52,426)	(133,832)	(12,818)	-
5050 Neosho County Community College	234,355	159,499	96,560	(23,278)	(14,265)	19,205	2,852	2,637	-
5107 Cowley County Community College	268,295	182,598	110,544	(11,036)	(414)	(3,635)	(10,460)	947	-
5108 Barton County Community College	270,199	183,894	111,329	16,037	15,897	10,840	(6,987)	1,318	-
5109 Butler County Community College	560,265	381,310	230,844	(46,147)	(49,549)	(18,184)	(15,276)	3,478	-
5110 Colby Community College	283,444	192,908	116,786	(3,335)	3,291	7,024	3,183	3,618	-
5111 Independence Community College	870,779	592,641	358,783	113,622	118,829	118,468	43,158	15,582	-
5112 Labette Community College	2,566	1,747	1,057	(9,243)	(10,504)	(12,419)	(9,395)	(1,584)	-
5113 Pratt Community College	221,523	150,766	91,273	8,360	9,317	10,198	1,903	2,598	-
5177 Cloud County Community College	373,427	254,150	153,862	43,530	34,778	10,015	(13,772)	1,142	-
5178 Dodge City Community College	289,321	196,909	119,208	(13,541)	(34,121)	(28,907)	(32,735)	(2,792)	-
5179 Fort Scott Community College	205,298	139,723	84,588	(17,683)	(4,107)	(26,585)	(20,033)	(1,100)	-
5180 Highland Community College	38,576	26,254	15,894	(12,847)	(17,365)	(9,869)	(2,639)	112	-
5404 Seward County Community College	142,964	97,299	58,905	8,572	(1,847)	3,040	3,327	2,179	-
5406 Johnson County Community College	404,471	275,278	166,652	(168,723)	(140,872)	(83,542)	(18,629)	2,617	-
5596 NW Kansas Education Service Center	788,494	536,639	324,880	(96,702)	(62,972)	(52,631)	(63,937)	(3,044)	-
5600 SC Kansas Special Education Coop	712,583	484,976	293,603	(169,862)	(101,179)	(63,126)	(44,348)	330	-
5604 ANW Special Education Coop	561,010	381,817	231,151	(116,556)	(56,485)	(37,616)	(30,845)	837	-
5608 Tri County Special Education Coop	16,060	10,930	6,617	(47,393)	(34,246)	(26,111)	(46,182)	(8,619)	-
5609 Keystone Learning Services	478,808	325,871	197,281	(142,910)	(107,951)	(54,070)	(71,638)	(8,123)	-
5612 SE Kansas Education Service Center	961,011	654,052	395,961	(256,539)	(125,114)	(58,810)	(68,211)	(1,954)	-
5624 Reno County Education Coop	155,878	106,088	64,226	(88,582)	(61,080)	(50,089)	(38,847)	(5,007)	-
5626 High Plains Educational Coop	158,030	107,553	65,112	(175,407)	(135,070)	(66,084)	(37,996)	(4,520)	-
5634 SW Kansas Coop District 613	1,376,409	936,767	567,116	77,299	88,226	48,151	(37,562)	6,527	-
5638 East Central Kansas Coop in Education	262,252	178,485	108,055	(45,302)	(16,833)	(32,826)	(28,520)	(2,049)	-
5655 Brown Co Kansas Special Educ Coop	26,407	17,972	10,880	(5,979)	2,311	3,623	2,859	790	-
5657 Doniphan County Education Coop	21,027	14,310	8,663	(75,698)	(17,768)	(186)	(32)	219	-
5671 Marion County Special Education Coop	287,749	195,838	118,560	(39,308)	(43,311)	(12,061)	(10,606)	1,240	-
5682 Sedgwick Co Area Educ Serv Coop 618	1,845,531	1,256,046	760,407	(85,432)	(18,459)	1,891	(35,315)	13,205	-
5688 Sumner County Education Services	87,748	59,720	36,155	(20,599)	(6,356)	1,876	846	1,088	-
9034 Three Lakes Educational Cooperative	1,089,902	741,774	449,068	55,700	52,517	47,621	(8,211)	9,265	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	73,262	49,861	30,186	(42,017)	(33,690)	(13,516)	(12,664)	(1,490)	-
9047 SW Plains Regional Service Center	191,225	130,146	78,790	(72,129)	(28,933)	(22,606)	(15,825)	(553)	-
9055 South Central Kansas Education Service	922,186	627,629	379,965	16,542	41,211	24,616	(15,401)	6,550	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9056 Smoky Hill Education Service Center	\$ 325,083	\$ 221,248	\$ 133,943	\$ 12,560	\$ 33,465	\$ 43,978	\$ 24,115	\$ 7,450	\$ -
9273 Nc Kansas Sp Ed Coop Interlocal 636	33,609	22,874	13,848	(37,564)	(17,180)	586	(92)	316	-
9274 Southeast Kansas Interlocal 637	424,173	288,687	174,770	(80,914)	(33,207)	(14,716)	(21,397)	665	-
9303 Wsu Campus of Applied Sciences and Technology	130,960	89,130	53,959	(29,236)	935	12,465	7,939	2,762	-
9304 Manhattan Area Technical College	-	-	-	(4)	(886)	(114)	-	-	-
9305 Flint Hills Technical College	271,855	185,021	112,011	(23,589)	447	(1,917)	(16,538)	(304)	-
9395 Salina Area Technical College	-	-	-	(4,316)	(5,755)	(6,327)	(759)	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	(37,669)	(26,017)	(24,130)	(20,383)	(3,574)	-
9507 Butler Co Special Education Interlocal # 638	1,003,892	683,236	413,629	(68,577)	2,447	23,614	(4,148)	9,714	-
4828 USD 202 Turner	49,206,501	33,489,340	20,274,348	321,113	280,854	356,712	(1,889,713)	150,256	-
4829 USD 203 Piper	23,264,094	15,833,256	9,585,407	542,774	427,310	115,440	(777,378)	97,088	-
4871 USD 205 Bluestem	5,992,224	4,078,234	2,468,951	(17,546)	(1,465)	(50,882)	(222,463)	22,434	-
4882 USD 204 Bonner Springs	33,841,752	23,032,280	13,943,675	(53,196)	(40,554)	(207,794)	(1,209,197)	133,903	-
4912 USD 206 Remington-Whitewater	6,119,376	4,164,772	2,521,341	(344)	11,776	(51,224)	(246,555)	18,915	-
4977 USD 209 Moscow	2,562,751	1,744,177	1,055,919	(101,882)	(70,400)	(69,837)	(117,779)	6,099	-
4978 USD 233 Olathe	390,975,681	266,093,242	161,092,065	4,723,779	3,610,720	(1,178,338)	(14,168,686)	1,481,749	-
4979 USD 242 Weskan	1,292,054	879,356	532,360	(8,469)	(7,913)	(19,291)	(67,263)	1,085	-
4980 USD 250 Pittsburg	30,320,474	20,635,742	12,492,817	(178,714)	(75,015)	(250,436)	(1,161,499)	105,669	-
4981 USD 253 Emporia	63,261,977	43,055,324	26,065,566	(139,546)	(83,288)	(709,361)	(2,629,084)	183,502	-
4982 USD 259 Wichita	599,048,881	407,705,304	246,823,591	419,107	(9,820,987)	(10,774,779)	(27,613,794)	1,260,756	-
4983 USD 260 Derby	78,386,991	53,349,222	32,297,462	(382,352)	(501,043)	(863,339)	(3,124,367)	252,882	-
4984 USD 262 Valley Center	28,262,691	19,235,240	11,644,958	470,208	314,096	90,907	(897,385)	128,364	-
4985 USD 265 Goddard	57,227,121	38,948,075	23,579,050	756,542	123,947	54,350	(1,807,578)	263,751	-
4986 USD 266 Maize	65,631,847	44,668,228	27,042,014	1,115,998	390,753	134,816	(1,862,993)	344,445	-
4987 USD 268 Cheney	8,179,643	5,566,965	3,370,224	(37,031)	(73,461)	(64,563)	(312,658)	28,361	-
4988 USD 290 Ottawa	29,995,226	20,414,382	12,358,807	(76,812)	(123,064)	(305,340)	(1,204,087)	94,525	-
4990 USD 314 Brewster	1,879,803	1,279,371	774,527	24,611	20,353	(9,174)	(76,439)	5,533	-
4991 USD 348 Baldwin City	12,921,949	8,794,519	5,324,176	(8,719)	(816)	(186,128)	(557,714)	34,387	-
4992 USD 349 Stafford	3,380,963	2,301,042	1,393,044	38,898	31,479	(1,027)	(111,992)	14,717	-
4993 USD 352 Goodland	9,813,585	6,679,005	4,043,450	(141,446)	(113,278)	(152,481)	(446,125)	21,533	-
4994 USD 359 Argonia Public Schools	2,317,800	1,577,466	954,993	(33,900)	(38,741)	(17,953)	(100,678)	5,514	-
4995 USD 363 Holcomb	10,117,062	6,885,548	4,168,491	(52,704)	(64,702)	(94,952)	(365,695)	39,880	-
4996 USD 371 Montezuma	3,069,705	2,089,203	1,264,798	(33,452)	(8,182)	(30,722)	(131,154)	8,075	-
4997 USD 373 Newton	44,519,825	30,299,645	18,343,316	(292,428)	(601,752)	(562,713)	(1,932,874)	112,236	-
4998 USD 376 Sterling	5,435,353	3,699,234	2,239,505	(140,158)	(89,345)	(92,710)	(232,007)	15,183	-
4999 USD 383 Manhattan	83,139,975	56,584,045	34,255,814	108,701	197,397	(429,434)	(3,631,887)	192,215	-
5000 USD 385 Andover	50,992,513	34,704,877	21,010,230	295,458	144,090	(194,083)	(1,651,709)	233,617	-
5001 USD 386 Madison-Virgil	3,168,877	2,156,699	1,305,659	(7,389)	(54,031)	(24,202)	(126,060)	9,891	-
5002 USD 390 Hamilton	1,271,524	865,384	523,901	(15,748)	1,092	1,348	(41,698)	5,561	-
5004 USD 394 Rose Hill	15,356,719	10,451,594	6,327,364	(34,481)	23,019	(105,042)	(619,973)	46,578	-
5005 USD 396 Douglass Public Schools	7,527,325	5,123,005	3,101,452	(104,727)	(105,857)	(127,896)	(320,125)	21,269	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5006 USD 398 Peabody-Burns	\$ 3,216,890	\$ 2,189,376	\$ 1,325,442	\$ (10,861)	\$ 6,346	\$ (39,395)	\$ (100,880)	\$ 16,160	\$ -
5007 USD 399 Paradise	1,811,343	1,232,778	746,320	(50,206)	(42,986)	(46,908)	(78,260)	5,265	-
5008 USD 404 Riverton	8,254,560	5,617,952	3,401,092	(104,060)	(76,732)	(76,577)	(367,095)	18,408	-
5010 USD 409 Atchison Public Schools	19,866,077	13,520,608	8,185,336	(151,465)	(151,077)	(260,264)	(1,072,671)	7,691	-
5011 USD 420 Osage City	6,889,824	4,689,130	2,838,785	3,643	(32,366)	(84,610)	(286,585)	20,020	-
5012 USD 421 Lyndon	4,535,848	3,087,043	1,868,887	36,393	(17,532)	(41,565)	(165,079)	17,616	-
5013 USD 443 Dodge City	87,817,380	59,767,429	36,183,026	593,480	802,958	(797,275)	(3,154,526)	353,110	-
5014 USD 446 Independence	17,959,619	12,223,096	7,399,826	(402,894)	(379,535)	(445,204)	(977,149)	10,559	-
5015 USD 448 Inman	5,024,756	3,419,787	2,070,329	(36,110)	5,141	(55,100)	(197,950)	16,854	-
5016 USD 449 Easton	6,881,794	4,683,665	2,835,477	(65,642)	(36,689)	(29,606)	(254,518)	25,030	-
5017 USD 453 Leavenworth	44,473,053	30,267,813	18,324,045	(262,306)	(222,268)	(499,661)	(1,742,650)	150,093	-
5018 USD 456 Marais Des Cygnes Valley	2,998,099	2,040,469	1,235,294	(70,536)	(57,222)	(51,796)	(148,442)	4,171	-
5019 USD 470 Arkansas City	31,433,720	21,393,404	12,951,504	31,742	(3,087)	(107,388)	(1,343,550)	76,862	-
5020 USD 475 Geary Co	89,609,352	60,987,023	36,921,364	(2,165,910)	(1,569,939)	(1,843,226)	(4,068,891)	208,686	-
5021 USD 477 Ingalls	3,227,321	2,196,475	1,329,739	(29,794)	16,280	(20,012)	(114,360)	13,028	-
5022 USD 480 Liberal	55,832,418	37,998,857	23,004,396	(360,452)	(433,428)	(1,082,310)	(2,553,426)	125,575	-
5024 USD 215 Lakin	8,152,656	5,548,598	3,359,105	115,973	63,556	(4,032)	(272,376)	34,941	-
5025 USD 234 Fort Scott	22,798,199	15,516,174	9,393,446	1,602	80,816	(62,591)	(761,415)	99,199	-
5026 USD 251 North Lyon	4,776,991	3,251,161	1,968,244	(145,058)	(81,252)	(39,487)	(189,188)	15,212	-
5027 USD 261 Haysville	71,245,676	48,488,931	29,355,056	523,557	31,366	(820,588)	(3,001,821)	198,996	-
5028 USD 267 Renwick	17,019,303	11,583,129	7,012,392	12,838	(246,232)	(297,421)	(607,360)	71,900	-
5029 USD 288 Central Heights	5,923,267	4,031,303	2,440,539	(204,668)	(251,415)	(62,957)	(293,923)	6,644	-
5031 USD 305 Salina	111,120,464	75,627,222	45,784,497	(916,198)	(1,117,990)	(1,728,668)	(4,685,686)	318,706	-
5032 USD 361 Chaparral Schools	9,861,019	6,711,288	4,062,994	(72,802)	(14,751)	(55,643)	(338,107)	41,773	-
5033 USD 378 Riley Co	6,791,645	4,622,310	2,798,333	(50,765)	(15,440)	(84,436)	(323,792)	11,429	-
5034 USD 403 Otis-Bison	3,126,079	2,127,571	1,288,025	(44,625)	(43,392)	(54,908)	(126,748)	10,167	-
5035 USD 413 Chanute	18,032,053	12,272,393	7,429,671	(35,459)	(21,694)	(128,779)	(574,000)	86,135	-
5036 USD 415 Hiawatha	9,867,145	6,715,457	4,065,518	37,921	(3,804)	(76,386)	(388,454)	32,081	-
5037 USD 418 McPherson	34,935,462	23,776,646	14,394,311	(305,800)	(696,357)	(352,237)	(1,498,126)	88,675	-
5038 USD 422 Kiowa County	4,502,736	3,064,507	1,855,243	19,252	74,513	57,437	(127,438)	22,574	-
5039 USD 439 Sedgwick Public Schools	5,460,435	3,716,305	2,249,840	21,694	(70,814)	(49,753)	(212,261)	18,305	-
5040 USD 445 Coffeyville	18,267,235	12,432,456	7,526,572	122,265	163,656	31,785	(548,542)	90,124	-
5041 USD 457 Garden City	88,037,496	59,917,238	36,273,719	(733,625)	(484,950)	(988,779)	(3,427,112)	301,878	-
5042 USD 458 Basehor-Linwood	28,898,536	19,667,988	11,906,942	542,706	357,181	28,231	(926,643)	131,190	-
5043 USD 465 Winfield	38,208,809	26,004,446	15,743,015	80,193	(5,100)	(570,626)	(1,604,801)	111,321	-
5056 USD 223 Barnes	4,107,040	2,795,201	1,692,206	(62,492)	(35,518)	(56,627)	(168,906)	12,491	-
5057 USD 258 Humboldt	7,627,987	5,191,514	3,142,927	61,550	45,747	8,184	(243,060)	34,823	-
5058 USD 273 Beloit	15,633,209	10,639,770	6,441,285	(55,709)	74,641	(137,150)	(673,054)	39,866	-
5059 USD 284 Chase County	4,706,378	3,203,103	1,939,149	(3,160)	(15,959)	(21,287)	(133,345)	25,485	-
5060 USD 285 Cedar Vale	2,055,962	1,399,263	847,109	(2,714)	(17,222)	(30,855)	(92,642)	4,665	-
5061 USD 286 Chautauqua County	4,336,676	2,951,488	1,786,822	13,730	10,283	(5,691)	(130,127)	21,682	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5062 USD 287 West Franklin	\$ 7,413,997	\$ 5,045,875	\$ 3,054,758	\$ 6,042	\$ (158,079)	\$ (128,271)	\$ (331,966)	\$ 17,356	\$ -
5063 USD 327 Ellsworth	6,544,542	4,454,135	2,696,520	(1,763)	(17,868)	(78,415)	(258,731)	21,777	-
5064 USD 338 Valley Falls	4,129,308	2,810,356	1,701,382	(87,009)	(119,612)	(41,118)	(146,822)	16,581	-
5065 USD 342 McLouth	4,955,220	3,372,462	2,041,678	(26,715)	597	(55,840)	(183,045)	19,103	-
5066 USD 380 Vermillion	5,812,340	3,955,807	2,394,834	(63,192)	(22,529)	(70,741)	(242,916)	16,721	-
5067 USD 389 Eureka	8,989,991	6,118,478	3,704,108	(34,507)	(73,023)	(103,818)	(335,316)	33,841	-
5068 USD 417 Council Grove	8,607,955	5,858,468	3,546,699	(5,173)	(63,995)	(31,952)	(254,020)	44,226	-
5069 USD 440 Halstead	7,921,282	5,391,127	3,263,772	(42,506)	(6,526)	(95,122)	(318,310)	25,406	-
5070 USD 464 Tonganoxie	19,394,057	13,199,357	7,990,852	(141,885)	(93,248)	(208,633)	(819,929)	52,987	-
5072 USD 482 Dighton	2,706,294	1,841,870	1,115,063	(758)	(20,710)	(36,294)	(107,031)	9,071	-
5073 USD 487 Herington	4,962,173	3,377,194	2,044,543	(59,219)	(29,761)	(52,923)	(192,541)	17,051	-
5076 USD 217 Rolla	1,991,061	1,355,092	820,369	(128,671)	(100,064)	(71,340)	(98,158)	3,702	-
5077 USD 218 Elkhart	5,464,243	3,718,897	2,251,409	(169,878)	(209,712)	(148,423)	(242,991)	14,372	-
5078 USD 226 Meade	4,665,236	3,175,102	1,922,198	(22,029)	(103,579)	(105,084)	(221,153)	9,079	-
5079 USD 235 Uniontown	5,470,866	3,723,404	2,254,138	(131,424)	(109,763)	(70,399)	(192,279)	23,014	-
5080 USD 252 Southern Lyon County	6,545,867	4,455,036	2,697,066	41,430	15,225	(18,766)	(240,449)	24,028	-
5081 USD 254 Barber County North	5,615,485	3,821,830	2,313,725	16,571	19,020	(19,316)	(204,604)	21,054	-
5082 USD 269 Palco	1,359,438	925,217	560,124	(105,420)	(64,420)	(49,973)	(64,908)	3,031	-
5083 USD 270 Plainville	4,122,024	2,805,399	1,698,380	(27,306)	10,475	(10,480)	(141,668)	17,101	-
5087 USD 281 Graham County	4,207,206	2,863,373	1,733,477	(51,605)	(31,173)	(66,715)	(184,183)	10,763	-
5088 USD 289 Wellsville	8,004,312	5,447,636	3,297,983	(54,499)	(36,032)	(56,711)	(321,893)	24,445	-
5089 USD 298 Lincoln	3,795,699	2,583,306	1,563,926	(126,179)	(97,826)	(89,262)	(192,035)	5,039	-
5090 USD 303 Ness City	3,164,655	2,153,825	1,303,920	(38,133)	(51,586)	(18,209)	(129,374)	9,016	-
5092 USD 321 Kaw Valley	15,661,024	10,658,700	6,452,746	(51,217)	(69,287)	(222,406)	(671,497)	42,285	-
5093 USD 322 Onaga-Havensville-Wheaton	3,554,887	2,419,413	1,464,705	9,533	(21,207)	(57,307)	(161,062)	7,994	-
5095 USD 329 Mill Creek Valley	5,659,525	3,851,803	2,331,870	(156,040)	(115,125)	(88,093)	(212,070)	21,503	-
5096 USD 346 Jayhawk	6,840,238	4,655,382	2,818,354	78,331	55,675	729	(239,149)	27,107	-
5098 USD 360 Caldwell	3,401,079	2,314,733	1,401,332	(12,626)	(12,618)	(19,593)	(144,249)	8,740	-
5099 USD 365 Garnett	11,275,176	7,673,746	4,645,663	(87,285)	(73,834)	(145,755)	(460,855)	34,634	-
5100 USD 367 Osawatomie	12,968,141	8,825,957	5,343,208	(163,141)	(116,844)	(147,707)	(533,150)	38,634	-
5101 USD 372 Silver Lake	8,407,044	5,721,731	3,463,919	(109,267)	(55,886)	(132,997)	(374,841)	20,148	-
5102 USD 379 Clay Center	18,152,748	12,354,537	7,479,400	(350,244)	(274,758)	(554,797)	(762,941)	59,831	-
5103 USD 382 Pratt	10,971,699	7,467,203	4,520,623	47,128	(16,841)	(102,911)	(412,877)	40,031	-
5104 USD 419 Canton-Galva	3,598,761	2,449,273	1,482,783	(177,218)	(100,003)	(58,083)	(135,347)	13,604	-
5105 USD 459 Bucklin	3,066,311	2,086,893	1,263,399	49,828	32,605	11,203	(82,991)	16,817	-
5106 USD 483 Kismet-Plains	8,671,945	5,902,019	3,573,065	(161,954)	(129,439)	(180,302)	(394,609)	20,116	-
5116 USD 210 Hugoton	11,098,768	7,553,685	4,572,979	(162,678)	(243,946)	(198,521)	(343,392)	57,572	-
5117 USD 212 Northern Valley	2,132,535	1,451,377	878,659	(74,457)	(38,942)	(46,201)	(83,950)	7,658	-
5118 USD 214 Ulysses	16,043,806	10,919,217	6,610,462	(130,877)	(235,917)	(210,080)	(621,755)	55,733	-
5119 USD 219 Minneola	3,527,238	2,400,595	1,453,313	(1,791)	3,247	(31,134)	(127,803)	13,867	-
5120 USD 231 Gardner Edgerton	76,379,042	51,982,637	31,470,135	418,593	15,495	(998,474)	(3,255,731)	208,874	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5122 USD 255 South Barber County	\$ 3,035,268	\$ 2,065,766	\$ 1,250,609	\$ (19,498)	\$ (20,815)	\$ (36,163)	\$ (117,536)	\$ 10,563	\$ -
5123 USD 256 Marmaton Valley	2,985,764	2,032,074	1,230,212	(28,442)	(13,995)	(55,952)	(125,841)	8,890	-
5125 USD 320 Wamego	20,845,548	14,187,224	8,588,904	(184,781)	(249,606)	(267,165)	(845,835)	64,880	-
5127 USD 332 Cunningham	2,572,271	1,750,656	1,059,842	(36,844)	(33,670)	(47,051)	(87,289)	11,890	-
5128 USD 335 North Jackson	4,226,659	2,876,612	1,741,493	16,277	6,226	(15,937)	(152,317)	16,197	-
5129 USD 337 Royal Valley	9,798,022	6,668,413	4,037,038	(173,337)	(245,346)	(161,817)	(395,657)	31,497	-
5130 USD 343 Perry	7,943,633	5,406,339	3,272,982	(117,153)	(6,650)	(47,202)	(305,865)	26,931	-
5131 USD 364 Marysville	10,531,135	7,167,361	4,339,099	(22,327)	(52,764)	(117,904)	(447,092)	28,479	-
5132 USD 368 Paola	40,019,241	27,236,604	16,488,960	114,089	(82,579)	(458,822)	(1,681,786)	112,218	-
5133 USD 381 Spearville-Windhorst	3,922,437	2,669,563	1,616,145	57,064	2,919	14,477	(96,372)	23,345	-
5134 USD 393 Solomon	3,999,176	2,721,790	1,647,764	39,280	58,758	(2,214)	(106,401)	22,844	-
5135 USD 402 Augusta	18,928,080	12,882,218	7,798,857	(218,679)	(205,224)	(277,581)	(810,403)	51,298	-
5137 USD 432 Victoria	2,890,234	1,967,058	1,190,851	(6,701)	(59,738)	(44,428)	(123,537)	7,829	-
5138 USD 454 Burlingame Public Schools	3,029,970	2,062,160	1,248,426	(51,197)	(11,934)	(10,241)	(120,860)	9,164	-
5140 USD 463 Udall	4,120,202	2,804,159	1,697,630	(52,012)	(14,873)	(1,245)	(119,735)	21,266	-
5141 USD 467 Wichita County Schools	4,813,746	3,276,176	1,983,388	(96,125)	(122,579)	(101,993)	(199,798)	14,981	-
5142 USD 474 Haviland	1,191,971	811,241	491,123	(22,830)	(19,115)	(12,441)	(49,670)	3,365	-
5143 USD 211 Norton	7,345,454	4,999,225	3,026,516	(71,435)	(63,588)	(101,390)	(347,574)	13,013	-
5144 USD 216 Deerfield	3,387,669	2,305,606	1,395,807	(57,118)	(39,242)	(79,732)	(114,727)	16,198	-
5145 USD 227 Jetmore	3,465,152	2,358,340	1,427,732	(31,460)	(17,740)	(32,323)	(117,594)	15,240	-
5147 USD 232 De Soto	74,565,630	50,748,451	30,722,963	(89,880)	(182,383)	(790,419)	(2,943,925)	246,283	-
5148 USD 239 North Ottawa County	7,336,679	4,993,253	3,022,901	(59,564)	(62,986)	(89,217)	(287,451)	24,898	-
5149 USD 244 Burlington	14,967,894	10,186,965	6,167,158	63,486	(92,343)	(168,026)	(617,743)	44,043	-
5150 USD 257 Iola	12,222,279	8,318,333	5,035,894	(286,800)	(193,798)	(197,603)	(546,418)	28,783	-
5151 USD 274 Oakley	4,589,739	3,123,720	1,891,091	45,767	(7,875)	44,413	(146,429)	19,674	-
5152 USD 282 West Elk	6,944,874	4,726,596	2,861,467	(110,012)	(119,196)	(268,170)	(426,761)	(3,212)	-
5153 USD 283 Elk Valley	1,665,978	1,133,844	686,426	(64,128)	(68,226)	(26,781)	(72,735)	4,157	-
5154 USD 299 Sylvan Grove	2,693,794	1,833,363	1,109,913	(43,758)	(14,830)	(21,698)	(113,462)	7,259	-
5155 USD 311 Pretty Prairie	3,617,056	2,461,724	1,490,320	67,441	83,003	50,712	(99,066)	18,732	-
5156 USD 315 Colby	9,633,038	6,556,128	3,969,060	303	64,796	17,015	(289,003)	47,558	-
5157 USD 326 Logan	1,940,316	1,320,555	799,460	(45,995)	(32,298)	(24,513)	(75,903)	6,598	-
5158 USD 331 Kingman-Norwich	9,704,148	6,604,524	3,998,359	(43,326)	(42,793)	(104,892)	(379,458)	32,818	-
5159 USD 333 Concordia	15,822,282	10,768,451	6,519,188	111,792	140,725	(147,463)	(761,107)	24,362	-
5160 USD 347 Kinsley-Offerle	3,742,884	2,547,361	1,542,165	(82,150)	(82,217)	(60,935)	(133,364)	15,695	-
5161 USD 356 Conway Springs	5,189,905	3,532,186	2,138,375	(86,934)	(110,884)	(88,350)	(215,947)	15,523	-
5162 USD 377 Atchison Co Community	5,613,498	3,820,478	2,312,906	(130,868)	(68,177)	(27,828)	(172,839)	27,551	-
5163 USD 395 LaCrosse	3,850,997	2,620,941	1,586,710	(7,206)	6,264	(14,922)	(127,855)	17,016	-
5164 USD 412 Hoxie Community Schools	4,346,362	2,958,080	1,790,813	47,629	43,191	1,570	(179,034)	11,677	-
5166 USD 429 Troy	2,917,718	1,985,763	1,202,175	(78,987)	(4,085)	(58,306)	(143,693)	4,580	-
5167 USD 430 South Brown County	7,398,765	5,035,508	3,048,482	(70,072)	(45,525)	(59,012)	(295,585)	23,158	-
5168 USD 431 Hoisington	8,046,613	5,476,426	3,315,412	35,323	24,893	(64,500)	(298,546)	30,046	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5171 USD 444 Little River	\$ 3,343,380	\$ 2,275,464	\$ 1,377,559	\$ (132,907)	\$ (63,500)	\$ (52,607)	\$ (142,545)	\$ 9,253	\$ -
5172 USD 447 Cherryvale	8,969,379	6,104,449	3,695,615	(163,502)	(153,638)	(140,235)	(384,899)	24,234	-
5173 USD 452 Stanton Co	4,578,398	3,116,001	1,886,418	(195,595)	(157,424)	(165,826)	(267,106)	333	-
5174 USD 460 Hesston	7,953,318	5,412,931	3,276,972	(19,443)	(2,537)	(40,945)	(292,390)	29,577	-
5175 USD 462 Central	3,767,553	2,564,150	1,552,329	(86,931)	(72,312)	(99,034)	(157,426)	12,125	-
5176 USD 469 Lansing	30,491,170	20,751,915	12,563,148	(290,037)	(61,540)	(132,105)	(1,136,640)	109,466	-
5185 USD 229 Blue Valley	262,185,665	178,440,341	108,027,257	(1,476,780)	(1,940,007)	(4,415,592)	(11,726,739)	625,760	-
5186 USD 237 Smith Center	5,008,945	3,409,026	2,063,814	(941)	(40,378)	(28,213)	(198,177)	15,691	-
5187 USD 240 Twin Valley	6,500,834	4,424,387	2,678,511	11,603	12,612	(36,618)	(243,112)	23,442	-
5188 USD 271 Stockton	3,751,659	2,553,333	1,545,780	59,342	64,438	10,577	(129,049)	15,132	-
5189 USD 291 Grinnell	1,261,591	858,623	519,808	(24,267)	(9,232)	(13,858)	(45,061)	5,156	-
5190 USD 297 St Francis Schools	3,483,944	2,371,129	1,435,475	(42,983)	(33,838)	(62,314)	(186,501)	2,127	-
5191 USD 309 Nickerson	12,769,796	8,690,966	5,261,485	15,514	13,826	(189,565)	(489,812)	46,724	-
5192 USD 310 Fairfield	4,290,236	2,919,882	1,767,688	(24,903)	(8,494)	(25,118)	(158,776)	15,811	-
5193 USD 313 Buhler	19,658,130	13,379,082	8,099,657	(360,738)	(237,082)	(406,146)	(964,055)	31,478	-
5195 USD 323 Rock Creek	10,540,821	7,173,953	4,343,090	153,837	95,183	64,889	(203,154)	73,862	-
5196 USD 341 Oskaloosa	7,012,258	4,772,457	2,889,231	(4,365)	(24,943)	(48,807)	(267,173)	24,482	-
5197 USD 351 Macksville	3,609,109	2,456,315	1,487,046	(89,863)	(45,545)	(48,843)	(145,095)	11,617	-
5198 USD 353 Wellington	17,121,373	11,652,596	7,054,447	(71,410)	(395,568)	(394,586)	(808,451)	34,139	-
5199 USD 355 Ellinwood	5,468,714	3,721,939	2,253,251	30,349	500	(41,168)	(196,258)	21,677	-
5200 USD 362 Prairie View	12,145,127	8,265,824	5,004,105	3,462	(93,361)	(95,633)	(569,444)	20,609	-
5201 USD 369 Burrton	2,827,486	1,924,352	1,164,997	(35,903)	(16,232)	(27,916)	(108,953)	9,809	-
5202 USD 392 Osborne County	3,331,791	2,267,576	1,372,784	17,833	2,851	(10,104)	(130,974)	10,450	-
5203 USD 400 Smoky Valley	9,452,906	6,433,531	3,894,841	(60,912)	(66,166)	(61,576)	(359,013)	32,956	-
5204 USD 405 Lyons	13,447,694	9,152,335	5,540,797	(309,725)	(144,372)	(155,948)	(572,358)	36,132	-
5205 USD 408 Marion	5,797,273	3,945,553	2,388,626	(28,970)	(12,116)	(57,625)	(251,726)	14,405	-
5206 USD 410 Durham Hillsboro Lehigh	6,287,588	4,279,255	2,590,649	(46,562)	(25,116)	(83,645)	(294,069)	11,819	-
5207 USD 416 Louisburg	13,674,019	9,306,369	5,634,048	(56,939)	(61,217)	(148,440)	(573,954)	38,213	-
5208 USD 423 Moundridge	3,462,503	2,356,537	1,426,641	(133,327)	(99,823)	(135,787)	(293,979)	(18,247)	-
5210 USD 428 Great Bend	43,884,062	29,866,953	18,081,366	(510,163)	(277,083)	(473,674)	(1,664,954)	158,746	-
5212 USD 434 Santa Fe Trail	10,492,311	7,140,938	4,323,103	38,139	19,271	(193,745)	(415,742)	36,733	-
5213 USD 436 Caney Valley	8,419,875	5,730,463	3,469,206	(118)	34,361	(86,222)	(351,848)	23,919	-
5214 USD 450 Shawnee Heights	41,382,073	28,164,130	17,050,482	(44,042)	130,368	(197,267)	(1,672,023)	123,087	-
5215 USD 466 Scott Co	9,919,131	6,750,839	4,086,938	10,026	(32,672)	(51,567)	(440,974)	21,183	-
5216 USD 473 Chapman	11,614,249	7,904,515	4,785,370	(294,752)	(303,904)	(244,717)	(404,448)	52,008	-
5217 USD 476 Copeland	1,506,293	1,025,164	620,631	(35,287)	(11,593)	(13,451)	(74,678)	1,795	-
5218 USD 481 Rural Vista	3,789,490	2,579,080	1,561,368	(22,560)	(14,656)	(33,222)	(156,705)	10,851	-
5219 USD 241 Wallace County Schools	2,558,363	1,741,191	1,054,112	(15,581)	(43,600)	(48,158)	(120,516)	4,935	-
5220 USD 243 Lebo-Waverly	5,431,710	3,696,755	2,238,005	(64,564)	(29,694)	(42,867)	(238,700)	12,595	-
5222 USD 307 Ell-Saline	4,585,931	3,121,128	1,889,522	(65,255)	(75,700)	(120,590)	(219,837)	8,999	-
5223 USD 339 Jefferson County North	5,354,641	3,644,303	2,206,250	7,966	29,197	11,021	(157,537)	26,993	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5226 USD 272 Waconda	\$ 3,135,019	\$ 2,133,656	\$ 1,291,709	\$ 73,776	\$ 66,295	\$ (3,514)	\$ (105,720)	\$ 13,426	\$ -
5227 USD 275 Triplains	1,083,445	737,379	446,407	(1,558)	7,378	(2,270)	(29,558)	6,071	-
5228 USD 292 Wheatland	1,936,508	1,317,964	797,891	16,781	(10,774)	(29,660)	(94,299)	2,968	-
5229 USD 294 Oberlin	4,184,192	2,847,710	1,723,995	(92,862)	(97,171)	(105,326)	(186,245)	10,936	-
5230 USD 312 Haven	8,765,240	5,965,514	3,611,505	(181,798)	(165,827)	(132,346)	(323,483)	34,271	-
5231 USD 336 Holton	16,369,468	11,140,859	6,744,643	(590,004)	(818,177)	(629,035)	(1,047,016)	(17,653)	-
5233 USD 437 Auburn-Washburn	72,087,813	49,062,079	29,702,038	466,177	507,676	(258,676)	(2,667,912)	262,820	-
5235 USD 479 Crest	2,973,678	2,023,849	1,225,232	19,519	(29,735)	(34,093)	(103,421)	12,670	-
5236 USD 330 Mission Valley	6,564,162	4,467,488	2,704,604	(111,985)	(96,968)	(141,893)	(267,746)	21,693	-
5237 USD 334 Southern Cloud County	3,119,125	2,122,838	1,285,160	(25,668)	325	(13,739)	(94,523)	15,673	-
5238 USD 387 Altoona-Midway	2,790,731	1,899,337	1,149,853	1,444	(16,722)	(49,789)	(126,619)	6,376	-
5239 USD 401 Chase Raymond	2,230,962	1,518,365	919,214	(40,265)	(22,105)	1,306	(71,940)	9,946	-
5240 USD 494 Syracuse	5,625,667	3,828,760	2,317,920	61,885	65,783	8,176	(181,564)	25,233	-
5241 USD 300 Comanche County	3,081,791	2,097,429	1,269,777	(6,080)	(18,116)	(48,167)	(127,734)	9,312	-
5250 USD 306 SE of Saline	7,533,285	5,127,061	3,103,908	(87,640)	(50,074)	(106,079)	(301,030)	24,815	-
5251 USD 384 Blue Valley	2,528,314	1,720,739	1,041,730	(18,572)	(21,982)	(31,257)	(108,397)	6,674	-
5267 USD 397 Centre	3,275,500	2,229,265	1,349,590	37,117	53,755	31,033	(84,815)	18,303	-
5268 USD 220 Ashland	2,982,867	2,030,103	1,229,018	(5,838)	(7,443)	(31,518)	(112,463)	10,930	-
5270 USD 224 Clifton-Clyde	4,214,904	2,868,612	1,736,649	15,512	35,338	30,487	(143,492)	16,708	-
5271 USD 225 Fowler	1,827,816	1,243,989	753,107	(55,911)	(71,177)	(62,819)	(77,909)	5,850	-
5272 USD 230 Spring Hill	43,763,864	29,785,148	18,031,841	1,467,250	1,185,318	252,518	(1,493,685)	176,335	-
5274 USD 249 Frontenac	9,460,522	6,438,715	3,897,979	64,001	(14,324)	(75,919)	(374,226)	30,434	-
5275 USD 263 Mulvane	21,459,208	14,604,873	8,841,747	38,962	(164,681)	(180,032)	(879,867)	62,498	-
5276 USD 264 Clearwater	10,556,384	7,184,545	4,349,502	(143,574)	(188,560)	(219,127)	(495,773)	21,175	-
5278 USD 293 Quinter	3,771,444	2,566,798	1,553,932	82,507	23,830	77,895	(77,799)	23,849	-
5280 USD 308 Hutchinson	59,549,722	40,528,809	24,536,022	(354,708)	(142,177)	(725,624)	(2,458,884)	177,416	-
5281 USD 316 Golden Plains	2,818,380	1,918,155	1,161,245	25,872	46,908	(37,404)	(108,242)	10,295	-
5283 USD 325 Phillipsburg	6,184,443	4,209,056	2,548,150	(1,335)	(14,501)	(36,786)	(220,644)	24,456	-
5284 USD 340 Jefferson West	8,710,935	5,928,555	3,589,130	33,076	(28,986)	(16,304)	(197,604)	56,582	-
5285 USD 344 Pleasanton	4,458,696	3,034,534	1,837,098	(41,291)	(44,600)	(73,453)	(188,247)	12,856	-
5286 USD 350 St John-Hudson	4,043,050	2,751,650	1,665,841	(28,212)	(41,573)	9,434	(161,893)	11,358	-
5287 USD 357 Belle Plaine	6,726,744	4,578,140	2,771,592	(32,821)	(28,379)	(93,270)	(307,671)	14,180	-
5288 USD 358 Oxford	4,079,805	2,776,665	1,680,985	(5,207)	16,787	(17,269)	(141,107)	16,946	-
5289 USD 366 Woodson	4,631,627	3,152,228	1,908,350	(117,442)	(135,297)	(56,650)	(352,355)	(19,504)	-
5291 USD 374 Sublette	6,884,443	4,685,467	2,836,568	(104,952)	(80,499)	(110,206)	(287,180)	20,465	-
5292 USD 375 Circle	18,635,116	12,682,831	7,678,148	(176,991)	(89,658)	(178,614)	(724,825)	63,250	-
5293 USD 388 Ellis	4,444,292	3,024,731	1,831,163	(11,805)	(21,648)	(61,777)	(197,250)	10,608	-
5294 USD 407 Russell County	10,708,619	7,288,154	4,412,227	45,609	48,049	(58,071)	(353,287)	48,297	-
5295 USD 411 Goessel	3,299,010	2,245,265	1,359,277	18,352	22,395	(33,245)	(116,134)	13,833	-
5296 USD 435 Abilene	14,066,403	9,573,421	5,795,721	(346,716)	(335,119)	(363,191)	(657,142)	30,702	-
5297 USD 461 Neodesha	8,192,640	5,575,810	3,375,579	(2,678)	(25,637)	(58,815)	(303,590)	30,332	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5298 USD 468 Healy	\$ 747,434	\$ 508,695	\$ 307,962	\$ (65,273)	\$ (68,416)	\$ (49,510)	\$ (68,523)	\$ (4,563)	\$ -
5299 USD 471 Dexter	2,593,876	1,765,360	1,068,744	74,413	78,247	41,636	(65,953)	14,369	-
5300 USD 484 Fredonia	7,395,950	5,033,593	3,047,322	(5,031)	1,843	(74,871)	(304,797)	21,790	-
5302 USD 489 Hays	39,062,535	26,585,481	16,094,772	407,907	429,872	(785,753)	(1,488,124)	151,696	-
5303 USD 490 El Dorado	19,431,805	13,225,048	8,006,405	(70,774)	(146,613)	(389,318)	(908,913)	39,905	-
5304 USD 491 Eudora	16,501,670	11,230,834	6,799,114	25,217	(64,082)	(146,906)	(673,075)	49,230	-
5305 USD 492 Flinthills	3,641,725	2,478,513	1,500,485	-	6,569	(23,783)	(121,808)	16,165	-
5306 USD 495 Fort Larned	13,090,906	8,909,510	5,393,791	(308,091)	(175,044)	(259,145)	(613,666)	26,411	-
5307 USD 496 Pawnee Heights	2,217,138	1,508,957	913,518	10,705	3,091	(10,981)	(82,264)	8,077	-
5308 USD 497 Lawrence	126,370,229	86,006,024	52,067,794	(873,994)	(889,203)	(2,328,794)	(5,639,617)	308,788	-
5309 USD 499 Galena	8,823,104	6,004,896	3,635,346	(128,801)	(49,301)	(114,798)	(367,390)	25,816	-
5310 USD 502 Lewis	1,283,859	873,778	528,983	(13,907)	(9,504)	(13,962)	(57,646)	2,813	-
5312 USD 345 Seaman	46,608,899	31,721,444	19,204,069	(196,299)	14,638	(565,989)	(1,999,125)	123,964	-
5313 USD 438 Skyline	4,108,033	2,795,877	1,692,616	23,178	(84,047)	(542)	(176,113)	9,286	-
5314 USD 501 Topeka Public Schools	185,280,298	126,099,493	76,340,262	(1,224,483)	(706,468)	(3,013,806)	(8,004,910)	499,473	-
5316 USD 208 Trego County	4,321,030	2,940,840	1,780,376	(92,852)	(81,969)	(61,223)	(232,993)	1,736	-
5317 USD 246 Arma	5,991,810	4,077,952	2,468,780	(64,518)	(18,284)	(44,158)	(206,622)	25,423	-
5318 USD 247 Cherokee	6,652,903	4,527,884	2,741,168	(203,130)	(60,652)	(41,136)	(230,162)	27,815	-
5319 USD 248 Girard	9,501,085	6,466,321	3,914,692	(184,138)	(110,430)	(97,433)	(365,728)	33,087	-
5320 USD 426 Pike Valley	2,500,416	1,701,752	1,030,236	(94,937)	(63,043)	(66,697)	(105,686)	7,795	-
5321 USD 498 Valley Heights	5,007,869	3,408,294	2,063,371	(80,109)	(56,483)	(76,347)	(252,558)	5,876	-
5322 USD 504 Oswego	5,828,979	3,967,131	2,401,690	(28,064)	(17,860)	(48,080)	(240,999)	16,673	-
5324 USD 500 Kansas City	285,992,309	194,642,850	117,836,208	(5,824,470)	(3,283,103)	(7,839,546)	(10,678,587)	1,199,717	-
5329 USD 245 Leroy-Gridley	2,759,108	1,877,815	1,136,824	54,325	33,158	(3,891)	(86,389)	13,145	-
5330 USD 493 Columbus	10,781,384	7,337,677	4,442,208	(492,874)	(482,532)	(468,072)	(502,827)	28,247	-
5331 USD 503 Parsons	13,384,697	9,109,461	5,514,841	(155,331)	98,862	(464,727)	(572,310)	44,613	-
5332 USD 506 Labette County	15,328,739	10,432,551	6,315,836	(135,516)	(123,662)	(264,830)	(707,588)	32,258	-
5333 USD 505 Chetopa	5,030,054	3,423,393	2,072,512	(72,050)	(43,922)	(46,361)	(198,364)	16,406	-
5337 USD 207 Fort Leavenworth	21,593,314	14,696,144	8,897,002	(63,926)	(38,887)	(370,695)	(883,066)	69,010	-
5366 USD 508 Baxter Springs	10,060,605	6,847,124	4,145,229	(155,026)	(149,482)	(183,816)	(465,399)	21,052	-
5367 USD 507 Satanta	3,865,815	2,631,026	1,592,815	(113,075)	(104,370)	(106,676)	(181,466)	8,410	-
5368 USD 101 Erie-St Paul	5,327,405	3,625,767	2,195,028	(162,220)	(133,546)	(81,718)	(201,527)	19,806	-
5405 USD 511 Attica	2,433,694	1,656,342	1,002,745	15,387	32,850	9,909	(81,773)	10,126	-
5409 USD 200 Greeley Co	2,701,658	1,838,715	1,113,153	(60,433)	(90,534)	(54,184)	(150,512)	415	-
5410 USD 509 South Haven	2,623,181	1,785,305	1,080,818	57,732	20,699	(11,796)	(94,415)	10,170	-
5430 USD 512 Shawnee Mission	296,599,272	201,861,818	122,206,551	(1,830,361)	(8,194,872)	(6,612,553)	(13,441,078)	696,705	-
5436 USD 102 Cimarron-Ensign	8,280,305	5,635,474	3,411,699	145,703	118,742	27,869	(278,934)	34,349	-
5590 USD 103 Cheylin	1,652,899	1,124,943	681,037	(30,320)	(47,509)	(31,098)	(71,128)	4,507	-
5696 Kansas State H S Activities Assoc	2,900,665	1,974,157	1,195,149	(37,193)	(98,587)	(54,304)	(119,638)	8,885	-
9291 USD 105 Rawlins County	4,360,765	2,967,883	1,796,748	44,575	70,922	16,721	(134,278)	20,662	-
9302 USD 106 Western Plains	1,912,088	1,301,343	787,829	(63,986)	(31,788)	(59,595)	(71,446)	8,173	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9332 USD 107 Rock Hills	\$ 3,700,748	\$ 2,518,684	\$ 1,524,804	\$ (24,071)	\$ 7,133	\$ (33,235)	\$ (131,764)	\$ 15,044	\$ -
9333 USD 108 Washington County	4,190,070	2,851,710	1,726,417	29,664	53,466	(5,040)	(134,349)	19,315	-
9335 USD 109 Republic County	5,421,362	3,689,713	2,233,741	14,801	35,061	(13,718)	(188,039)	22,182	-
9389 USD 110 Thunder Ridge	3,013,413	2,050,892	1,241,604	(51,076)	(35,843)	(43,899)	(139,103)	6,107	-
9410 USD 111 Doniphan West	4,343,216	2,955,939	1,789,517	(28,077)	(1,384)	(22,573)	(148,132)	18,522	-
9444 USD 114 Riverside	6,481,380	4,411,148	2,670,496	(178,124)	(219,062)	12,922	(256,259)	18,554	-
9445 USD 112 Central Plains	6,275,916	4,271,311	2,585,839	(251,255)	(202,946)	(161,373)	(235,898)	25,281	-
9446 USD 113 Prairie Hills	11,744,961	7,993,476	4,839,227	(76,203)	(48,944)	(120,588)	(450,587)	41,351	-
9461 USD 115 Nemaha Central Schools	8,492,888	5,780,155	3,499,289	12,735	6,378	(12,052)	(281,832)	36,935	-
Other Employers Subtotal	\$ 5,727,644,527	\$ 3,898,164,447	\$ 2,359,937,279	\$ (20,249,657)	\$ (36,213,193)	\$ (73,352,680)	\$ (234,290,732)	\$ 17,535,439	\$ -
Special Funding Situation - State of Kansas Subtotal	855,097,951	581,969,154	352,322,412	(9,975,604)	(7,986,409)	(13,433,576)	(36,783,814)	2,311,797	-
State Subtotal	1,695,410,628	1,153,875,638	698,552,914	(23,071,806)	(7,518,315)	(14,089,586)	(69,300,782)	5,014,853	-
Total State/School	\$ 8,278,153,106	\$ 5,634,009,239	\$ 3,410,812,605	\$ (53,297,067)	\$ (51,717,917)	\$ (100,875,842)	\$ (340,375,328)	\$ 24,862,089	\$ -

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
Local Group:									
2 Allen County	\$ 4,640,983	\$ 2,821,433	\$ 1,295,509	\$ 35,200	\$ (17,233)	\$ (54,757)	\$ (219,255)	\$ 22,639	\$ -
3 Anderson County	3,357,295	2,041,030	937,174	(61,543)	(77,004)	(86,812)	(197,990)	9,449	-
4 Atchison County	5,050,372	3,070,316	1,409,788	(70,391)	(59,364)	(76,053)	(270,901)	18,418	-
5 Barber County	2,503,385	1,521,904	698,809	(4,219)	(5,025)	(11,433)	(116,123)	12,178	-
6 Barton County	8,954,590	5,443,841	2,499,633	26,232	21,569	(65,512)	(413,453)	44,734	-
7 Bourbon County	3,493,271	2,123,694	975,131	(3,792)	(14,996)	(52,355)	(183,668)	13,541	-
8 Brown County	3,264,882	1,984,848	911,377	20,944	9,665	(18,569)	(147,871)	16,758	-
9 Butler County	18,096,436	11,001,522	5,051,538	15,640	(52,783)	(152,129)	(863,450)	84,967	-
10 Chase County	2,557,152	1,554,591	713,817	34,038	11,833	7,702	(110,419)	13,627	-
11 Chautauqua County	1,796,050	1,091,888	501,359	(28,328)	(25,523)	(23,133)	(80,063)	9,753	-
12 Cherokee County	4,398,185	2,673,826	1,227,733	(120,343)	(84,364)	(58,299)	(189,107)	25,323	-
13 Cheyenne County	2,108,169	1,281,637	588,486	40,222	20,397	13,983	(67,907)	15,792	-
14 Clay County	4,269,255	2,595,445	1,191,743	20,480	4,341	(23,306)	(214,417)	17,556	-
15 Cloud County	4,246,774	2,581,778	1,185,468	(290)	9,809	(15,541)	(214,738)	16,992	-
16 Coffey County	7,657,244	4,655,134	2,137,485	(46,316)	(61,091)	(87,687)	(382,786)	32,929	-
17 Comanche County	1,446,370	879,304	403,748	(23,745)	(15,662)	(5,920)	(66,347)	7,147	-
18 Cowley County	5,615,217	3,413,707	1,567,462	(51,114)	(69,015)	(70,714)	(262,800)	27,911	-
19 Crawford County	15,065,274	9,158,762	4,205,403	(61,318)	(36,525)	(128,502)	(693,951)	75,952	-
20 Dickinson County	5,990,636	3,641,939	1,672,259	15,865	17,915	(14,598)	(232,752)	38,131	-
21 Doniphan County	2,791,108	1,696,822	779,125	(4,370)	2,104	(25,066)	(134,061)	13,013	-
22 Douglas County	21,864,778	13,292,443	6,103,454	98,870	(8,806)	(170,143)	(1,045,527)	101,985	-
23 Edwards County	1,724,184	1,048,198	481,298	(18,392)	(16,138)	(23,095)	(90,600)	6,602	-
24 Elk County	1,758,844	1,069,269	490,973	(1,461)	(11,413)	(14,343)	(89,432)	7,097	-
25 Ellis County	6,363,233	3,868,455	1,776,268	(32,119)	(58,893)	(94,443)	(331,013)	25,289	-
26 Ellsworth County	2,968,849	1,804,878	828,741	(2,978)	(8,605)	(19,428)	(132,529)	15,661	-
27 Finney County	15,221,698	9,253,858	4,249,068	(170,852)	(142,439)	(211,526)	(812,208)	56,000	-
28 Ford County	8,805,291	5,353,077	2,457,957	(34,780)	(50,580)	(111,908)	(412,970)	43,821	-
29 Franklin County	7,212,998	4,385,060	2,013,476	(41,186)	(57,426)	(83,734)	(358,659)	31,466	-
30 Geary County	10,511,632	6,390,427	2,934,274	(148,281)	(132,142)	(132,772)	(532,680)	44,006	-
31 Gove County	2,015,538	1,225,323	562,628	6,100	(4,194)	(10,876)	(90,982)	10,361	-
32 Graham County	2,224,861	1,352,579	621,060	(18,088)	(15,168)	(34,747)	(111,767)	9,717	-
33 Gray County	2,157,731	1,311,768	602,321	(53,227)	(30,826)	(33,237)	(101,606)	10,762	-
34 Greenwood County	2,715,076	1,650,600	757,901	37,660	29,714	12,430	(104,935)	16,927	-
35 Hamilton County	1,626,618	988,884	454,063	(31,407)	(19,705)	(38,174)	(100,803)	3,532	-
36 Harper County	3,531,307	2,146,818	985,748	(147,939)	(83,249)	(68,157)	(211,747)	8,622	-
37 Harvey County	6,978,766	4,242,661	1,948,091	26,654	8,196	(36,896)	(327,340)	33,417	-
38 Jackson County	5,278,288	3,208,875	1,473,410	4,720	(22,435)	(57,525)	(256,325)	24,207	-
39 Jefferson County	6,478,997	3,938,832	1,808,583	(251,142)	(264,775)	(164,804)	(266,929)	41,402	-
40 Jewell County	2,777,607	1,688,614	775,356	(19,528)	(25,983)	(31,279)	(136,081)	12,488	-
41 Johnson County	158,968,875	96,643,344	44,375,447	(400,632)	(991,167)	(2,134,803)	(8,065,349)	668,538	-
42 Kearny County	2,292,621	1,393,773	639,975	(21,572)	(21,866)	(23,484)	(116,700)	9,347	-
43 Kingman County	3,034,143	1,844,573	846,967	(49,163)	(40,594)	(29,217)	(134,723)	16,335	-
44 Kiowa County	2,648,085	1,609,873	739,201	(16,955)	(21,176)	(32,406)	(132,666)	11,391	-
45 Labette County	3,847,156	2,338,835	1,073,916	(32,484)	(19,399)	(30,015)	(175,944)	19,552	-
46 Lane County	1,597,465	971,161	445,925	(45,932)	(46,324)	(44,465)	(95,150)	4,373	-
47 Leavenworth County	13,589,337	8,261,482	3,793,402	134,693	86,159	(36,586)	(585,615)	74,868	-
48 Lincoln County	2,325,308	1,413,644	649,099	(793)	(15,606)	(36,620)	(118,339)	9,848	-
49 Linn County	5,011,744	3,046,833	1,399,006	18,411	(1,429)	(51,324)	(255,665)	20,434	-
50 Logan County	1,250,982	760,520	349,206	(8,479)	(19,059)	(28,853)	(66,572)	4,839	-
51 Lyon County	11,148,798	6,777,785	3,112,136	(104,573)	(109,800)	(117,812)	(517,827)	55,744	-
52 McPherson County	8,557,341	5,202,338	2,388,743	(74,851)	(72,076)	(89,121)	(428,741)	36,362	-
53 Marion County	4,739,654	2,881,419	1,323,053	49,602	(3,005)	(37,392)	(217,836)	23,899	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
54 Marshall County	\$ 4,042,800	\$ 2,457,774	\$ 1,128,529	\$ 43,147	\$ 41,008	\$ 5,382	\$ (172,525)	\$ 22,236	\$ -
55 Meade County	2,816,017	1,711,966	786,078	(6,493)	(30,412)	(55,350)	(184,409)	3,784	-
56 Miami County	7,954,105	4,835,608	2,220,352	(47,162)	(64,638)	(128,542)	(391,487)	36,489	-
57 Mitchell County	4,103,179	2,494,481	1,145,384	(43,747)	(32,287)	(44,509)	(194,648)	19,742	-
58 Montgomery County	7,925,149	4,818,004	2,212,269	(55,271)	(52,239)	(101,223)	(395,581)	34,523	-
59 Morris County	2,510,254	1,526,080	700,726	33,693	16,843	(8,517)	(95,390)	16,492	-
60 Nemaha County	3,821,082	2,322,983	1,066,638	6,911	(16,474)	(39,785)	(189,699)	16,624	-
61 Neosho County	3,331,004	2,025,046	929,835	(21,799)	(16,071)	(20,082)	(149,928)	17,270	-
62 Ness County	1,766,068	1,073,661	492,990	(60,827)	(52,320)	(51,524)	(108,848)	4,144	-
63 Norton County	2,871,343	1,745,600	801,522	(86,268)	(25,833)	(35,320)	(148,028)	11,541	-
64 Osage County	4,351,248	2,645,291	1,214,631	(17,095)	(26,143)	(79,396)	(296,088)	3,453	-
65 Osborne County	1,988,951	1,209,160	555,207	(50,163)	(54,453)	(64,281)	(136,062)	2,086	-
66 Ottawa County	2,524,742	1,534,888	704,770	(60,959)	(36,164)	(35,345)	(116,159)	13,065	-
67 Pawnee County	3,264,526	1,984,632	911,278	(39,556)	(16,733)	(47,783)	(168,939)	13,189	-
68 Phillips County	3,294,864	2,003,075	919,746	(13,849)	(20,648)	(21,800)	(140,994)	18,603	-
69 Pratt County	5,528,152	3,360,777	1,543,159	(735)	4,285	(47,397)	(253,849)	28,084	-
70 Rawlins County	1,904,866	1,158,042	531,735	(9,755)	(19,646)	(25,947)	(94,770)	8,379	-
71 Reno County	15,234,706	9,261,766	4,252,699	(263,961)	(223,083)	(277,433)	(807,270)	58,785	-
72 Republic County	2,694,983	1,638,384	752,292	(73,263)	(72,035)	(55,262)	(144,004)	10,220	-
73 Rice County	3,491,297	2,122,495	974,580	(64,665)	(52,148)	(48,648)	(168,909)	16,344	-
74 Riley County	12,824,504	7,796,511	3,579,902	(86,190)	(145,955)	(185,206)	(667,882)	50,568	-
75 Rooks County	3,068,645	1,865,548	856,598	215	(12,972)	(42,198)	(175,111)	8,973	-
76 Rush County	2,092,181	1,271,918	584,023	(21,472)	(18,641)	(24,059)	(96,495)	10,657	-
77 Russell County	3,117,931	1,895,511	870,356	(42,533)	(45,415)	(56,591)	(167,733)	11,491	-
78 Saline County	15,004,520	9,121,827	4,188,444	(103,965)	(110,146)	(202,372)	(760,614)	63,233	-
79 Scott County	1,920,262	1,167,401	536,032	(15,524)	(9,821)	(20,845)	(89,226)	9,631	-
80 Sedgwick County	103,279,270	62,787,456	28,829,940	(1,402,903)	(1,317,825)	(1,806,637)	(5,502,337)	390,737	-
81 Seward County	8,343,952	5,072,611	2,329,176	(50,881)	(9,118)	(58,510)	(442,350)	29,901	-
82 Shawnee County	43,963,571	26,727,153	12,272,232	(462,881)	(376,664)	(570,692)	(2,135,282)	203,756	-
83 Sheridan County	1,724,835	1,048,594	481,480	(56,566)	(80,044)	(86,510)	(117,973)	2,556	-
84 Sherman County	3,743,886	2,276,053	1,045,089	33,410	22,135	(21,303)	(178,488)	17,421	-
85 Smith County	2,907,641	1,767,667	811,655	(2,987)	(6,774)	(44,393)	(143,509)	13,229	-
86 Stanton County	2,431,578	1,478,250	678,764	(50,959)	(11,959)	(26,690)	(122,219)	10,336	-
87 Stevens County	2,821,800	1,715,481	787,693	(125,029)	(82,745)	(70,109)	(175,588)	5,973	-
88 Sumner County	6,754,521	4,106,334	1,885,494	(98,525)	(83,446)	(89,455)	(328,142)	31,280	-
89 Thomas County	3,373,027	2,050,593	941,565	(7,886)	(24,731)	(52,658)	(182,199)	12,113	-
90 Wabaunsee County	2,548,645	1,549,419	711,443	7,207	(1,898)	(28,491)	(119,427)	12,624	-
91 Wallace County	1,291,386	785,083	360,485	8,759	904	(2,215)	(55,214)	7,152	-
92 Washington County	3,188,041	1,938,133	889,927	38,511	19,041	5,207	(147,956)	15,029	-
93 Wichita County	1,620,164	984,960	452,261	(11,456)	(11,687)	(20,644)	(70,345)	9,208	-
94 Wilson County	3,061,559	1,861,240	854,620	(34,859)	1,164	(14,214)	(127,847)	17,841	-
95 Woodson County	2,230,565	1,356,047	622,652	4,295	(28,775)	(38,117)	(135,839)	4,915	-
97 City of Abilene	1,679,911	1,021,283	468,940	(34,030)	(27,270)	(33,754)	(91,784)	5,990	-
99 City of Alma	359,747	218,704	100,422	(8,288)	(13,071)	(7,009)	(17,847)	1,625	-
100 City of Almena	94,171	57,250	26,287	2,806	2,384	2,694	(1,879)	892	-
102 City of Altoona	69,616	42,322	19,433	(857)	(2,079)	(2,067)	(4,192)	184	-
103 City of Anthony	1,384,964	841,973	386,607	(54,591)	(48,739)	(43,164)	(80,729)	4,252	-
104 City of Arkansas City	3,106,779	1,888,731	867,243	(57,333)	(45,335)	(38,354)	(142,661)	15,987	-
105 City of Arma	488,538	297,001	136,373	(9,443)	(11,135)	(14,989)	(29,284)	1,342	-
106 City of Ashland	394,999	240,135	110,262	(7,060)	730	(6,001)	(17,417)	2,234	-
107 City of Atchison	2,960,974	1,800,090	826,542	18,454	(1,312)	(36,127)	(163,551)	9,691	-
108 City of Attica	319,679	194,345	89,237	(9,681)	(4,714)	(7,751)	(16,657)	1,344	-
109 City of Axtell	115,053	69,945	32,117	(747)	(882)	(1,451)	(5,585)	530	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
110 City of Belle Plaine	\$ 485,755	\$ 295,309	\$ 135,596	\$ 7,394	\$ 7,546	\$ (420)	\$ (25,267)	\$ 1,776	\$ -
111 City of Bucklin	147,523	89,685	41,180	616	3,681	(439)	(6,761)	742	-
112 City of Buhler	470,853	286,250	131,436	(1,455)	(3,588)	(1,573)	(23,916)	1,843	-
113 City of Burlingame	460,510	279,962	128,549	528	(1,830)	(2,733)	(18,167)	2,910	-
114 City of Burlington	2,014,432	1,224,651	562,320	(14,649)	(15,365)	(22,062)	(98,263)	9,144	-
116 City of Burrton	309,178	187,961	86,306	(747)	(2,754)	(3,815)	(15,778)	1,268	-
117 City of Caney	1,117,789	679,547	312,026	21,964	29,181	8,647	(34,595)	8,683	-
118 City of Cawker City	208,632	126,835	58,239	(6,949)	(7,087)	(1,923)	(10,846)	783	-
119 City of Cedar Vale	157,313	95,637	43,913	(2,119)	(2,393)	(3,277)	(9,566)	367	-
120 City of Chanute	8,200,634	4,985,482	2,289,170	71,957	61,245	(11,042)	(347,945)	46,030	-
122 City of Cherryvale	739,449	449,540	206,414	(39,092)	(37,601)	(32,873)	(52,704)	543	-
123 City of Chetopa	513,566	312,217	143,360	(12,812)	(10,786)	(9,942)	(30,430)	1,329	-
124 City of Cimarron	714,954	434,648	199,576	(4,182)	(3,554)	(5,045)	(33,055)	3,543	-
125 City of Clay Center	1,513,913	920,366	422,602	(17,162)	(7,968)	(17,615)	(75,866)	6,499	-
126 City of Coffeyville	5,777,484	3,512,356	1,612,759	(104,532)	(87,825)	(98,295)	(313,329)	20,631	-
127 City of Colby	3,435,577	2,088,620	959,026	(24,949)	(26,790)	(40,206)	(167,241)	15,724	-
128 City of Colony	88,604	53,866	24,734	2,470	1,194	(514)	(4,262)	406	-
129 City of Council Grove	946,837	575,619	264,305	(12,730)	(15,367)	(19,797)	(48,337)	4,090	-
130 City of Dodge City	6,385,931	3,882,254	1,782,604	(144,469)	(136,113)	(169,890)	(413,909)	10,504	-
133 City of Edna	118,962	72,321	33,208	1,352	(743)	(3,298)	(7,290)	287	-
134 City of Effingham	143,575	87,285	40,078	1,140	747	(1,135)	(6,707)	708	-
135 City of El Dorado	4,495,158	2,732,780	1,254,803	(101,254)	(68,912)	(60,061)	(211,196)	22,269	-
137 City of Ellinwood	1,246,126	757,568	347,851	(13,033)	(8,534)	(9,636)	(57,755)	6,165	-
138 City of Ellis	766,016	465,691	213,830	(17,301)	(19,335)	(14,717)	(39,786)	3,117	-
139 City of Ellsworth	1,313,039	798,247	366,529	6,516	7,430	(10,168)	(62,101)	6,291	-
140 City of Enterprise	261,885	159,210	73,104	(1,754)	(5,951)	(3,155)	(14,048)	925	-
141 City of Erie	514,277	312,649	143,558	13,941	7,613	2,596	(11,650)	4,880	-
142 City of Eudora	1,967,614	1,196,188	549,250	2,625	(4,525)	(34,538)	(103,277)	7,814	-
143 City of Florence	185,499	112,772	51,781	(2,600)	(4,294)	(4,858)	(18,923)	(1,110)	-
144 City of Fort Scott	2,904,108	1,765,520	810,669	14,614	10,395	(5,701)	(146,454)	11,576	-
145 City of Fredonia	1,159,673	705,010	323,718	(17,059)	(11,605)	(13,530)	(59,305)	4,724	-
146 City of Frontenac	1,094,301	665,268	305,469	(31,992)	(27,479)	(25,855)	(54,109)	5,144	-
147 City of Garden City	12,100,866	7,356,583	3,377,902	(20,847)	(14,680)	(70,576)	(568,860)	57,833	-
148 City of Garnett	2,319,702	1,410,237	647,534	(101,174)	(89,650)	(74,953)	(147,132)	4,740	-
149 City of Gas	168,642	102,524	47,076	(2,290)	(2,471)	(2,268)	(8,511)	716	-
150 City of Geneseo	64,721	39,347	18,067	829	162	(2,902)	(5,189)	(61)	-
151 City of Girard	866,187	526,589	241,792	(20,773)	(22,228)	(21,987)	(43,181)	4,035	-
152 City of Glasco	146,871	89,289	40,998	1,290	940	(1,470)	(9,855)	119	-
153 City of Goodland	2,317,077	1,408,641	646,802	(67,508)	(63,121)	(56,620)	(131,175)	7,538	-
155 City of Greensburg	679,346	413,001	189,636	(5,950)	(7,348)	(7,852)	(33,129)	3,090	-
156 City of Grenola	36,496	22,187	10,188	(1,131)	(294)	478	(938)	313	-
158 City of Hanover	106,803	64,930	29,814	1,587	1,441	576	(5,749)	331	-
159 City of Harper	584,702	355,463	163,217	1,386	1,486	(3,214)	(25,519)	3,197	-
160 City of Hays	6,304,610	3,832,816	1,759,903	(27,338)	(21,112)	(65,004)	(297,608)	30,598	-
162 City of Hesston	1,908,202	1,160,070	532,666	(19,876)	(22,362)	(30,501)	(93,977)	8,715	-
163 City of Hillsboro	1,535,211	933,314	428,547	(3,303)	(7,507)	(19,171)	(75,719)	6,867	-
164 City of Hoisington	1,435,415	872,644	400,690	(38,729)	(34,208)	(22,086)	(72,360)	6,146	-
165 City of Holton	2,277,167	1,384,377	635,661	(22,051)	(22,432)	(29,772)	(117,655)	9,099	-
166 City of Holyrood	184,611	112,232	51,533	(1,557)	(1,108)	(1,926)	(8,936)	851	-
167 City of Horton	835,732	508,073	233,291	(5,504)	(3,155)	(14,189)	(38,880)	4,327	-
168 City of Hugoton	1,794,412	1,090,892	500,902	(31,987)	(32,140)	(32,655)	(94,900)	6,938	-
169 City of Humboldt	1,063,786	646,716	296,951	(14,492)	(9,746)	(6,217)	(49,193)	5,234	-
170 City of Hutchinson	10,511,632	6,390,427	2,934,274	(302,887)	(242,081)	(159,198)	(536,387)	43,662	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
172 City of Iola	\$ 6,315,368	\$ 3,839,356	\$ 1,762,906	\$ (11,075)	\$ (23,316)	\$ (48,338)	\$ (274,102)	\$ 35,088	\$ -
173 City of Jamestown	95,098	57,814	26,546	(3,394)	(3,523)	(2,621)	(5,052)	385	-
174 City of Jetmore	407,908	247,983	113,866	(355)	1,550	(5,451)	(24,552)	939	-
176 City of Johnson City	496,749	301,993	138,665	(15,312)	(14,423)	(9,189)	(24,585)	2,256	-
177 City of Junction City	4,095,264	2,489,669	1,143,174	(35,901)	(40,704)	(38,353)	(201,384)	18,035	-
179 City of Kingman	2,102,701	1,278,313	586,960	13,307	14,593	(1,190)	(81,608)	13,318	-
180 City of Kinsley	455,871	277,142	127,254	(11,288)	(7,487)	(7,371)	(23,268)	1,912	-
182 City of La Crosse	537,765	326,928	150,115	(2,743)	(3,738)	(2,468)	(28,098)	1,967	-
184 City of Lakin	758,496	461,119	211,731	3,991	1,221	(6,032)	(36,498)	3,495	-
185 City of Larned	2,789,410	1,695,790	778,651	(27,008)	(17,556)	(42,010)	(145,605)	11,025	-
186 City of Lawrence	32,410,912	19,703,845	9,047,359	(460,970)	(271,803)	(239,911)	(1,544,140)	151,575	-
187 City of Leavenworth	6,725,388	4,088,623	1,877,361	(24,905)	(46,898)	(96,939)	(355,925)	25,449	-
188 City of Liberal	7,464,205	4,537,778	2,083,599	2,103	(28,144)	(73,162)	(353,966)	35,753	-
189 City of Lindsborg	2,015,715	1,225,431	562,678	17,159	19,932	(12,924)	(91,416)	10,407	-
190 City of Lucas	136,351	82,893	38,062	(8,057)	(7,887)	(3,941)	(5,786)	845	-
191 City of Lyons	1,364,575	829,578	380,915	3,483	(1,601)	(7,352)	(56,240)	8,117	-
192 City of Madison	187,709	114,116	52,398	(1,044)	(1,817)	(2,957)	(9,796)	742	-
193 City of Marion	885,235	538,168	247,109	(8,987)	(3,239)	(14,230)	(45,441)	3,691	-
194 City of Marysville	1,593,596	968,809	444,845	(10,364)	(7,896)	(16,420)	(76,761)	7,412	-
195 City of Mayetta	39,753	24,167	11,097	218	197	(164)	(1,634)	235	-
196 City of McCune	66,103	40,187	18,452	(2,116)	(1,828)	(1,723)	(3,618)	243	-
197 City of Meade	856,299	520,577	239,032	741	(4,404)	(13,639)	(52,351)	1,840	-
198 City of Miltonvale	113,889	69,237	31,792	(400)	1,128	737	(5,163)	549	-
199 City of Minneapolis	1,134,567	689,747	316,709	(6,150)	4,233	(5,094)	(54,961)	5,060	-
200 City of Minneola	116,810	71,013	32,607	(7,407)	(9,144)	(3,345)	(5,438)	615	-
201 City of Montezuma	463,865	282,002	129,486	2,934	3,732	(1,250)	(22,241)	2,098	-
202 City of Moran	231,153	140,527	64,525	(2,859)	(2,578)	(3,158)	(11,468)	1,025	-
203 City of Morrill	69,004	41,950	19,262	(954)	(849)	(944)	(3,554)	278	-
205 City of Mulvane	4,700,593	2,857,672	1,312,149	(46,822)	(61,933)	(58,142)	(231,176)	21,054	-
206 City of Natoma	54,043	32,855	15,086	(401)	(213)	(1,160)	(3,169)	155	-
207 City of Neodesha	2,364,409	1,437,416	660,014	(2,469)	5,839	(16,153)	(109,309)	11,773	-
208 City of Newton	6,536,849	3,974,003	1,824,732	(101,247)	(64,912)	(80,256)	(318,579)	29,913	-
209 City of Norton	1,694,853	1,030,366	473,110	(19,817)	(4,701)	(16,908)	(79,310)	8,365	-
210 City of Oberlin	939,949	571,431	262,382	1,678	535	354	(44,487)	4,278	-
211 City of Olathe	40,332,232	24,519,521	11,258,560	135,039	(100,671)	(492,568)	(2,120,727)	153,439	-
212 City of Osage City	1,588,208	965,533	443,341	(22,006)	(21,220)	(21,773)	(78,051)	7,187	-
213 City of Osawatomie	2,651,006	1,611,649	740,016	(13,781)	(9,177)	(51,350)	(121,157)	14,334	-
214 City of Oswego	451,036	274,202	125,905	(10,888)	(11,798)	(12,966)	(28,034)	1,008	-
215 City of Ottawa	5,867,530	3,567,098	1,637,894	(129,604)	(140,772)	(174,539)	(324,696)	21,487	-
216 City of Oxford	468,228	284,654	130,704	11,233	9,264	7,005	(8,760)	4,706	-
217 City of Paola	1,887,023	1,147,194	526,754	(22,930)	(20,161)	(35,152)	(99,916)	7,332	-
218 City of Parsons	3,333,294	2,026,438	930,474	(3,016)	8,802	(2,611)	(145,813)	17,732	-
219 City of Peabody	331,620	201,605	92,570	(4,260)	(1,779)	(7,008)	(16,859)	1,463	-
220 City of Phillipsburg	962,569	585,183	268,697	(12,689)	(9,602)	(9,190)	(45,819)	4,557	-
221 City of Pittsburg	6,759,850	4,109,574	1,886,982	(93,129)	(89,547)	(119,780)	(365,772)	24,455	-
222 City of Pratt	5,129,581	3,118,470	1,431,899	(48,511)	(44,758)	(73,627)	(286,780)	16,255	-
224 City of Riley	189,387	115,136	52,867	4,551	4,399	888	(7,647)	1,119	-
225 City of Russell	4,181,401	2,542,035	1,167,219	26,070	31,485	15,655	(160,120)	26,442	-
226 City of Sabetha	1,948,112	1,184,333	543,807	(5,734)	(4,184)	(22,897)	(97,429)	8,415	-
228 City of Sedan	344,785	209,608	96,245	(5,949)	(5,844)	(3,199)	(14,660)	1,983	-
229 City of Seneca	857,661	521,405	239,412	(9,240)	(10,830)	(12,642)	(43,264)	3,675	-
230 City of Sharon Springs	279,511	169,926	78,024	(3,687)	(4,839)	(6,992)	(14,417)	1,208	-
231 City of Solomon	279,373	169,842	77,986	(1,514)	(2,131)	(3,246)	(12,669)	1,470	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
232 City of Stafford	\$ 629,370	\$ 382,618	\$ 175,686	\$ (819)	\$ (5,935)	\$ (8,430)	\$ (24,242)	\$ 4,209	\$ -
233 City of St John	628,264	381,946	175,377	3,048	(394)	(3,836)	(22,711)	4,404	-
234 City of St Marys	1,075,471	653,820	300,213	(14,348)	(6,516)	(7,854)	(44,590)	6,390	-
235 City of Topeka	31,255,719	19,001,558	8,724,892	(444,503)	(608,791)	(825,528)	(1,967,590)	63,263	-
237 City of Ulysses	2,268,284	1,378,978	633,181	(5,553)	(4,543)	(18,689)	(106,646)	10,975	-
239 City of Wakeeney	724,724	440,588	202,304	(18,476)	(14,312)	(14,688)	(41,358)	2,222	-
240 City of Wakefield	86,631	52,666	24,183	(1,887)	(787)	(1,300)	(4,412)	364	-
242 City of Wamego	2,147,132	1,305,324	599,362	(7,037)	(9,860)	(26,890)	(114,650)	7,816	-
243 City of Washington	458,536	278,762	127,998	4,811	(703)	(3,530)	(20,267)	2,474	-
244 City of Waterville	267,688	162,738	74,724	1,478	562	(322)	(8,879)	2,005	-
245 City of Waverly	133,686	81,273	37,318	2,744	610	377	(6,281)	609	-
246 City of Wellington	4,265,900	2,593,405	1,190,807	(65,284)	(53,302)	(56,352)	(211,394)	18,898	-
247 City of Wilson	180,623	109,808	50,420	(4,009)	(2,101)	(2,889)	(9,395)	724	-
248 City of Winfield	7,705,286	4,684,341	2,150,896	(57,195)	(49,372)	(82,103)	(380,556)	33,970	-
249 City of Yates Center	450,128	273,650	125,651	(1,675)	(2,205)	(1,844)	(24,938)	1,351	-
252 Mission Twp Brown County	43,720	26,579	12,204	(417)	(99)	(599)	(2,675)	93	-
259 William Newton Memorial Hospital	19,496,382	11,852,603	5,442,327	320,162	341,549	153,628	(827,302)	105,126	-
260 Anthony Public Library	23,330	14,183	6,513	(3,695)	(2,405)	(907)	(1,562)	32	-
261 Arkansas City Public Library	179,222	108,956	50,029	(773)	(3,869)	(1,716)	(9,083)	728	-
262 Cherryvale Public Library	45,792	27,839	12,783	511	(612)	(347)	(2,278)	195	-
263 Clay Center Carnegie Library	89,966	54,694	25,114	1,188	282	(720)	(4,624)	355	-
264 Dodge City Public Library	624,593	379,714	174,352	(22,598)	(16,003)	(17,500)	(38,513)	1,451	-
266 Emporia Public Library	425,810	258,867	118,863	(7,753)	(8,203)	(8,051)	(21,746)	1,808	-
268 Harper Public Library	23,982	14,579	6,694	103	(36)	63	(859)	162	-
269 Hutchinson Public Library	1,251,890	761,072	349,459	(18,785)	(19,647)	(25,866)	(69,598)	4,236	-
270 Independence Public Library	324,416	197,225	90,559	911	(6,196)	(11,558)	(19,733)	880	-
271 Lawrence Public Library	2,785,620	1,693,486	777,593	17,094	(550)	(31,588)	(144,790)	10,889	-
274 Minneapolis Public Library	36,417	22,139	10,166	88	5	(76)	(1,428)	227	-
275 Newton Public Library	372,616	226,528	104,014	(3,187)	(3,119)	(3,822)	(19,605)	1,391	-
276 Norton Public Library	96,460	58,642	26,926	(1,044)	(1,501)	(1,183)	(4,736)	434	-
277 Parsons Public Library	245,878	149,479	68,636	(3,083)	(768)	(1,631)	(12,002)	1,091	-
280 Topeka/Shawnee County Public Library	8,407,213	5,111,069	2,346,835	(145,800)	(107,896)	(145,847)	(478,800)	25,461	-
281 Wichita County Library	29,943	18,203	8,358	630	1,033	56	(1,149)	191	-
282 Winfield Public Library	230,877	140,359	64,448	(424)	(2,613)	(3,533)	(12,808)	757	-
289 Highland Cemetery Dist 9	37,601	22,859	10,496	22	(212)	(385)	(1,816)	173	-
295 Leavenworth Waterworks Board	2,086,674	1,268,570	582,486	(33,258)	(45,465)	(33,934)	(120,835)	5,781	-
297 Clark County	1,207,598	734,145	337,095	(15,009)	(18,429)	(21,983)	(55,174)	6,456	-
298 Grant Co	3,557,677	2,162,849	993,109	(50,330)	(48,572)	(59,971)	(175,309)	16,298	-
299 Decatur County	1,745,915	1,061,409	487,364	13,713	3,896	(14,303)	(78,712)	9,150	-
300 Morton County	2,036,677	1,238,175	568,529	(75,347)	(53,229)	(35,418)	(110,891)	7,147	-
301 Pottawatomie County	6,411,098	3,897,554	1,789,629	(97,294)	(120,888)	(125,268)	(360,537)	20,606	-
302 Stafford County	2,196,280	1,335,203	613,082	(21,606)	(33,618)	(42,473)	(113,344)	9,140	-
303 Trego County	2,177,825	1,323,984	607,930	(47,993)	(39,666)	(40,020)	(115,227)	8,424	-
304 City of Augusta	3,971,447	2,414,396	1,108,611	52,852	67,075	15,304	(151,789)	25,257	-
307 City of Bonner Springs	3,048,019	1,853,008	850,841	(61,774)	(37,014)	(30,425)	(155,272)	12,385	-
308 City of Centralia	127,074	77,253	35,472	1,325	4,126	5,082	(961)	1,489	-
309 City of Clifton	93,124	56,614	25,995	(3,668)	(3,208)	(3,162)	(6,340)	108	-
310 City of Douglass	342,298	208,096	95,551	(12,120)	(10,709)	(6,204)	(16,107)	1,720	-
311 City of Elkhart	633,100	384,886	176,727	(9,673)	(3,352)	119	(25,427)	3,802	-
314 City of Herington	1,005,302	611,162	280,625	(9,541)	(5,106)	(3,980)	(38,779)	6,482	-
315 City of Hiawatha	1,451,146	882,208	405,081	18,223	15,310	3,763	(54,753)	9,402	-
316 City of Independence	5,388,229	3,275,712	1,504,100	(57,850)	(49,642)	(80,462)	(260,194)	25,564	-
317 City of La Cygne	450,996	274,178	125,894	(3,387)	(9,376)	(4,182)	(14,281)	3,583	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
318 City of Manhattan	\$ 16,939,724	\$ 10,298,312	\$ 4,728,647	\$ (101,020)	\$ (189,235)	\$ (270,308)	\$ (929,157)	\$ 57,909	\$ -
319 City of McPherson	9,985,631	6,070,650	2,787,444	(14,042)	(42,571)	(108,643)	(543,085)	33,898	-
320 City of Mount Hope	226,771	137,863	63,302	(380)	(4,656)	(3,078)	(14,530)	324	-
321 City of St Francis	465,504	282,998	129,943	(20,065)	(23,505)	(28,201)	(34,923)	185	-
322 City of Salina	13,832,609	8,409,377	3,861,310	(370,233)	(378,369)	(443,777)	(888,204)	26,368	-
323 City of Sedgwick	458,674	278,846	128,037	(9,946)	7,192	(3,723)	(18,358)	2,902	-
324 City of Stockton	2,286,128	1,389,825	638,162	2,469	(19,732)	(52,633)	(124,216)	8,516	-
338 Newman Regional Health Center	29,960,800	18,214,327	8,363,422	(20,199)	(213,735)	(398,125)	(1,432,561)	143,673	-
341 Pioneer Memorial Library	184,926	112,424	51,621	(2,041)	(3,387)	(5,832)	(12,693)	188	-
342 Council Grove Public Library	59,589	36,227	16,634	(131)	(320)	(467)	(2,585)	331	-
343 Bradford Memorial Library	302,566	183,941	84,460	1,147	(322)	(1,328)	(14,138)	1,449	-
345 Fort Scott Public Library	162,504	98,792	45,362	(1,608)	(1,595)	(2,119)	(8,281)	671	-
348 Girard Public Library	128,436	78,081	35,852	(1,727)	(3,147)	(3,270)	(7,138)	450	-
349 Hillsboro Public Library	49,977	30,383	13,951	663	134	(622)	(2,169)	285	-
350 Jordaen Memorial Library	100,704	61,222	28,111	801	1,186	734	(4,227)	552	-
351 Meade Public Library	52,464	31,895	14,645	(897)	(695)	(733)	(2,642)	222	-
352 Ottawa Library	496,690	301,957	138,649	(489)	1,544	(893)	(22,105)	2,580	-
353 Salina Public Library	1,392,761	846,713	388,783	(18,120)	(21,808)	(23,504)	(74,846)	5,095	-
354 Stockton Public Library	34,088	20,723	9,515	(411)	(385)	(511)	(1,745)	141	-
355 Wellington Public Library	129,581	78,777	36,172	(2,387)	129	787	(4,265)	955	-
361 Garden City Recreation Commission	352,582	214,348	98,422	(48,235)	(40,790)	(46,408)	(67,783)	(7,693)	-
362 Lawrence/Douglas County Health Dept	2,485,305	1,510,913	693,762	(13,225)	(11,571)	2,883	(84,152)	18,064	-
366 City of Concordia	1,573,621	956,665	439,269	(20,088)	(8,958)	(17,901)	(72,249)	8,096	-
367 City of Eureka	720,165	437,816	201,031	89	2,135	(304)	(27,089)	4,728	-
368 City of Howard	201,052	122,228	56,123	(31,122)	(9,604)	(9,282)	(17,457)	(481)	-
370 City of Lenora	49,543	30,119	13,830	(3,297)	(2,904)	(369)	(3,331)	24	-
371 City of Pomona	153,740	93,465	42,916	(5,125)	(4,535)	(5,658)	(11,518)	(25)	-
373 City of Syracuse	404,572	245,955	112,934	(6,681)	(9,216)	(15,191)	(26,296)	770	-
374 City of Turon	113,534	69,021	31,692	(3,033)	1,868	(1,947)	(5,673)	516	-
375 Eudora Twp Douglas County	46,306	28,151	12,926	(202)	(503)	(1,424)	(2,842)	115	-
378 Norton County Hospital	6,840,323	4,158,496	1,909,445	(129,856)	(137,338)	(2,074)	(180,575)	60,146	-
380 Haskell County	2,588,141	1,573,431	722,468	(121,634)	(103,692)	(111,494)	(187,779)	1,204	-
381 Hodgeman County	1,566,772	952,501	437,357	(26,839)	(26,634)	(22,230)	(78,270)	6,827	-
384 City of Arlington	66,557	40,463	18,579	(393)	(647)	(1,031)	(3,720)	211	-
385 City of Baldwin City	1,827,690	1,111,123	510,191	(20,222)	(25,837)	(27,970)	(94,420)	7,404	-
387 City of Beloit	2,963,757	1,801,782	827,319	(52,344)	(38,243)	(52,465)	(151,649)	12,518	-
388 City of Bennington	95,000	57,754	26,519	848	657	(920)	(4,731)	413	-
389 City of Bird City	104,474	63,514	29,163	(726)	(1,936)	(2,116)	(6,206)	271	-
391 City of Canton	166,649	101,312	46,519	(3,069)	(1,169)	(1,650)	(6,796)	1,025	-
392 City of Chapman	840,330	510,869	234,574	17,861	9,040	(6,373)	(28,141)	6,394	-
393 City of Emporia	6,724,835	4,088,287	1,877,207	(12,177)	(31,710)	(67,688)	(319,328)	32,162	-
394 City of Frankfort	202,612	123,176	56,558	992	936	3,403	(8,277)	1,099	-
395 City of Gardner	7,380,436	4,486,852	2,060,215	(8,783)	(51,191)	(132,874)	(403,309)	26,036	-
397 City of Mankato	339,199	206,212	94,686	(552)	(1,344)	(2,326)	(11,578)	2,522	-
398 City of Marquette	144,582	87,897	40,359	(3,686)	(4,712)	(2,844)	(4,966)	1,109	-
399 City of Moline	78,301	47,602	21,857	114	(914)	(2,008)	(4,592)	229	-
400 City of Mound City	225,725	137,227	63,010	(5,801)	(8,162)	(7,014)	(10,631)	1,205	-
401 City of Ness City	356,924	216,988	99,634	(6,367)	(5,253)	(6,248)	(19,156)	1,320	-
403 City of Osborne	749,989	455,947	209,356	(21,264)	(5,953)	(757)	(36,538)	3,218	-
404 City of Rossville	213,132	129,571	59,495	554	112	(839)	(8,821)	1,252	-
405 City of Scandia	96,460	58,642	26,926	(2,021)	(1,740)	(1,772)	(4,839)	428	-
406 City of Spring Hill	1,955,929	1,189,085	545,989	15,930	12,125	(36,222)	(105,953)	7,190	-
407 City of Sterling	1,283,570	780,332	358,303	5,045	(3,315)	(10,120)	(56,115)	7,060	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
409 City of Valley Falls	\$ 333,219	\$ 202,577	\$ 93,017	\$ (5,948)	\$ (6,416)	\$ (5,279)	\$ (17,396)	\$ 1,309	\$ -
411 El Dorado Twp Butler County	102,322	62,206	28,563	(1,427)	(2,158)	(2,511)	(6,586)	171	-
417 Palmyra Twp Douglas Co	143,279	87,105	39,996	4,576	2,598	(2,674)	(7,640)	555	-
419 Sumner Regional Medical Center	-	-	-	(782,623)	(641,505)	(376,874)	(42,964)	-	-
420 Wilson Medical Center	8,196,982	4,983,262	2,288,150	94,150	(29,501)	(37,761)	(327,891)	50,492	-
421 Port Library	86,729	52,726	24,210	(1,348)	(1,566)	(994)	(4,379)	361	-
422 Goodland Public Library	110,691	67,294	30,899	325	(268)	(1,079)	(5,525)	471	-
425 Leavenworth Public Library	606,927	368,975	169,421	(11,045)	(10,341)	(17,249)	(39,078)	1,091	-
427 Wm A Rankin Memorial Library	79,189	48,142	22,105	(236)	(271)	(659)	(3,859)	357	-
428 Pratt Public Library	169,728	103,184	47,379	3,235	3,503	1,741	(7,516)	840	-
429 Russell Public Library	45,378	27,587	12,667	(76)	(891)	(2,099)	(3,336)	16	-
430 Seneca Free Library	58,602	35,627	16,359	571	311	(84)	(2,256)	375	-
431 City Cowley Co Joint Board of Health	812,717	494,082	226,866	12,963	13,655	9,613	(29,559)	5,299	-
434 City of Mulberry	173,715	105,608	48,492	(4,981)	(1,793)	311	(7,441)	940	-
435 City of Atwood	415,744	252,747	116,053	1,587	793	(1,981)	(16,769)	2,546	-
436 City of Lincoln Center	548,167	333,252	153,018	2,774	(403)	(6,084)	(23,286)	3,203	-
438 Manhattan Public Library	2,174,785	1,322,136	607,081	(18,260)	(16,328)	(39,720)	(123,209)	6,797	-
440 City of Little River	114,955	69,885	32,089	(8,542)	(8,503)	(8,906)	(11,224)	(437)	-
442 City of Belleville	1,002,598	609,518	279,871	(40,012)	(20,229)	(12,157)	(56,243)	3,060	-
443 City of Lyndon	283,321	172,242	79,088	(14,403)	(15,747)	(9,861)	(17,886)	604	-
445 City of Smith Center	680,748	413,853	190,028	(4,224)	(7,773)	(5,110)	(32,057)	3,249	-
451 Belleville Public Library	101,493	61,702	28,331	(2,730)	(3,407)	(2,771)	(6,258)	231	-
452 Chanute Public Library	215,382	130,939	60,123	(1,940)	(2,457)	(3,769)	(13,513)	397	-
454 Olathe Public Library	1,250,567	760,268	349,090	(171,547)	(181,277)	(194,414)	(245,785)	(27,671)	-
458 City of Leoti	357,615	217,408	99,827	(7,418)	(2,331)	(5,792)	(13,550)	2,476	-
459 City of Shawnee	12,369,422	7,519,850	3,452,868	73,876	(20,229)	(119,626)	(579,379)	60,746	-
461 City of Luray	127,607	77,577	35,621	2,258	678	1,432	(5,373)	682	-
463 City of Strong City	182,854	111,164	51,043	1,324	1,996	(2,109)	(8,423)	943	-
467 Coffeyville Public Library	162,070	98,528	45,241	(6,644)	(5,367)	(6,441)	(12,224)	(33)	-
468 Great Bend Public Library	293,269	178,289	81,865	(1,472)	(1,303)	(686)	(12,655)	1,600	-
473 City of Galva	256,773	156,102	71,677	(7,057)	(1,418)	(3,185)	(12,847)	1,116	-
474 City of Oakley	1,244,449	756,548	347,382	12,756	13,198	(7,236)	(57,473)	6,194	-
475 City of Udall	349,680	212,584	97,612	1,518	924	331	(14,143)	2,080	-
478 McPherson Public Library	479,755	291,661	133,921	(8,549)	(6,769)	(11,785)	(25,652)	1,891	-
479 City of Scranton	174,248	105,932	48,641	1,034	599	2,754	(9,943)	373	-
480 City of Lenexa	17,763,474	10,799,102	4,958,593	63,873	(43,208)	(288,206)	(945,817)	67,134	-
483 Soldier Twp Shawnee County	559,339	340,044	156,137	(53,016)	(61,561)	(40,878)	(31,691)	2,424	-
485 Kingman Carnegie Library	75,439	45,862	21,058	(1,301)	(93)	(1,351)	(3,948)	303	-
486 Lyons Public Library	48,299	29,363	13,482	(482)	(525)	(533)	(2,265)	239	-
488 Paola Free Library	127,686	77,625	35,643	(474)	908	1,453	(3,673)	1,030	-
552 Hutchinson Recreation Commission	968,470	588,771	270,344	(6,979)	(5,267)	(16,123)	(48,888)	4,215	-
563 City of Haven	403,408	245,247	112,609	(10,283)	(10,851)	(10,419)	(25,149)	852	-
565 Coffey County Extension Council	41,687	25,343	11,637	754	110	(540)	(2,162)	165	-
567 Woodson County Extension Council	-	-	-	(3,521)	(3,639)	(367)	-	-	-
568 Morrill Free Public Library	116,159	70,617	32,425	(2,239)	(1,296)	(3,931)	(8,818)	(44)	-
569 City of Macksville	124,153	75,477	34,657	(3,263)	(2,768)	(2,549)	(5,640)	674	-
573 City of Columbus	1,269,299	771,656	354,319	12,247	11,887	(425)	(52,496)	7,375	-
574 City of Halstead	1,384,037	841,409	386,348	21,470	8,380	(15,834)	(69,016)	6,029	-
578 City of Perry	156,977	95,433	43,819	(188)	(5,011)	(4,161)	(8,322)	630	-
579 City of Scott City	1,257,772	764,648	351,101	(22,464)	(27,369)	(41,576)	(85,446)	1,483	-
587 Monument Twp Logan County	25,798	15,683	7,201	(412)	(394)	(503)	(1,385)	97	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
605 City of Cheney	\$ 932,744	\$ 567,051	\$ 260,371	\$ (21,033)	\$ (18,638)	\$ (9,455)	\$ (42,540)	\$ 4,783	\$ -
606 City of Cottonwood Falls	219,054	133,171	61,148	(853)	(1,901)	(6,157)	(8,048)	1,633	-
607 City of Oskaloosa	158,991	96,656	44,381	(307)	(1,307)	(1,941)	(8,723)	530	-
610 K State Research & Extension Dickinson Co	28,127	17,099	7,851	(2,977)	(3,586)	(4,498)	(3,591)	(223)	-
611 Finney County Extension Council	19,205	11,676	5,361	(3,277)	(2,126)	(2,671)	(3,596)	(395)	-
628 Kaw Valley Drainage Dist	339,515	206,404	94,774	(9,018)	(9,251)	(8,229)	(17,667)	1,420	-
632 City of Altamont	582,985	354,419	162,738	(1,551)	(1,011)	(6,446)	(27,214)	2,907	-
633 City of Bushton	56,984	34,643	15,907	(1,664)	(1,565)	(966)	(2,760)	270	-
635 Irving Twp Brown County	38,312	23,291	10,695	153	(37)	(1,055)	(2,508)	59	-
641 City of Moundridge	945,298	574,683	263,876	(59,264)	(53,734)	(23,162)	(53,951)	2,917	-
648 City of Downs	153,661	93,417	42,894	(726)	(649)	(409)	(9,077)	340	-
649 Tecumseh Twp Shawnee County	447,187	271,862	124,830	5,552	5,229	6,980	(7,587)	4,637	-
650 City of Preston	-	-	-	(335)	(335)	(335)	(8,810)	(1,793)	-
656 City of Fowler	122,159	74,265	34,100	3,918	3,365	2,109	(5,225)	620	-
666 City of Satanta	192,999	117,332	53,875	(4,662)	(3,255)	(3,999)	(10,191)	765	-
676 City of Mission	2,601,227	1,581,386	726,121	7,661	6,637	14,565	(135,897)	8,853	-
685 City of Claflin	216,646	131,707	60,476	3,925	2,733	429	(8,944)	1,248	-
687 City of Toronto	92,868	56,458	25,924	(667)	(324)	282	(1,902)	925	-
706 Fowler Residential Care	746,120	453,595	208,276	(28,313)	(26,469)	(17,235)	(37,323)	3,388	-
708 Stafford County Hospital	248,207	150,894	69,286	(217,938)	(26,104)	14,502	(10,291)	1,116	-
711 City of Kiowa	450,878	274,106	125,860	(19,415)	(16,420)	(15,122)	(31,233)	403	-
714 City of Le Roy	112,665	68,494	31,450	(9,476)	(6,323)	(1,288)	(5,270)	546	-
717 City of Troy	461,181	280,370	128,737	14,020	11,262	4,331	(19,717)	2,441	-
727 Stafford Co Cemetery Dist 1	65,511	39,827	18,287	(5,376)	(9,094)	(12,619)	(12,980)	(1,404)	-
735 City of Coldwater	274,024	166,590	76,493	(874)	3,589	1,818	(6,071)	2,621	-
736 City of Hill City	634,403	385,678	177,091	(11,205)	(11,421)	(10,205)	(33,294)	2,470	-
737 City of Sylvan Grove	58,543	35,591	16,342	(1,173)	(1,470)	(1,026)	(3,010)	241	-
738 City of Thayer	26,548	16,139	7,411	(3,243)	(3,354)	(3,757)	(4,258)	(398)	-
748 City of Clearwater	808,750	491,670	225,759	(17,443)	(23,287)	(20,999)	(50,181)	1,757	-
758 McPherson County Extension Council	62,826	38,195	17,538	427	(293)	(817)	(3,063)	287	-
760 League of Kansas Municipalities	904,302	549,760	252,432	(1,940)	(6,674)	(976)	(37,808)	5,148	-
769 City of Roeland Park	1,043,949	634,657	291,414	13,148	11,486	8,802	(41,010)	6,264	-
770 City of Carbondale	349,226	212,308	97,485	8,152	5,774	(5,859)	(25,071)	15	-
774 City of Americus	106,013	64,450	29,593	(213)	(595)	(1,693)	(6,070)	311	-
776 City of Tonganoxie	2,129,762	1,294,765	594,513	20,752	12,083	(12,669)	(101,434)	9,943	-
779 Kechi Twp Sedgwick County	70,366	42,778	19,642	2,451	276	(2,382)	(4,766)	90	-
790 City of Glen Elder	156,523	95,157	43,693	392	(669)	(2,277)	(7,882)	676	-
807 City of De Soto	2,217,577	1,348,151	619,027	33,817	19,796	(6,824)	(97,382)	11,881	-
808 City of Hope	62,787	38,171	17,527	1,570	1,429	388	(3,053)	264	-
812 City of Baxter Springs	1,166,542	709,186	325,635	(33,657)	(15,135)	(21,815)	(69,841)	2,887	-
813 Little Walnut Twp Butler County	23,923	14,543	6,678	(256)	213	720	(641)	192	-
815 City of Delphos	70,880	43,090	19,786	(2,832)	(1,505)	(3,080)	(4,964)	75	-
844 Chapman Public Library	13,284	8,076	3,708	(1,264)	(1,628)	1,027	1,138	390	-
882 City of Bison	32,153	19,547	8,975	1,962	3,885	607	(1,389)	167	-
886 City of Lecompton	91,486	55,618	25,538	1,117	1,009	768	(3,299)	608	-
887 City of Plainville	564,135	342,959	157,476	(6,608)	(7,832)	(11,592)	(28,321)	2,530	-
895 Abilene Free Public Library	263,978	160,482	73,688	8,228	5,169	418	(12,058)	1,290	-
907 Emporia Recreation Commission	822,152	499,818	229,500	8,575	7,190	4,430	(37,248)	3,984	-
911 City of Plains	214,810	130,591	59,963	364	874	363	(8,462)	1,323	-
913 Franklin Twp Edwards County	39,062	23,747	10,904	(607)	(902)	(841)	(2,442)	75	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
914 Grasshopper Twp Atchison Co	\$ 26,094	\$ 15,863	\$ 7,284	\$ (351)	\$ (272)	\$ (286)	\$ (1,176)	\$ 138	\$ -
920 Topeka Twp Shawnee County	44,687	27,167	12,474	(1,625)	(1,422)	(1,886)	(3,354)	(4)	-
936 Atchison Public Recreation Commission	221,284	134,527	61,770	(1,132)	(1,205)	(470)	(8,075)	1,508	-
937 City of Clyde	108,125	65,734	30,183	(2,392)	(2,160)	(2,284)	(6,624)	243	-
938 City of Deerfield	153,424	93,273	42,828	(12,167)	(9,350)	(5,414)	(7,628)	749	-
939 City of Eskridge	169,412	102,992	47,291	(1,762)	(3,976)	(3,217)	(8,699)	707	-
940 City of Louisburg	1,233,869	750,117	344,429	(46,397)	(66,879)	(97,369)	(121,638)	(4,852)	-
953 City of Lewis	85,802	52,162	23,951	(2,815)	(305)	(3,718)	(5,875)	125	-
957 City of Alta Vista	72,755	44,230	20,309	(3,696)	(2,327)	(563)	(3,040)	423	-
958 Lyons Recreation Commission	154,253	93,777	43,059	734	(3,339)	(7,076)	(10,621)	206	-
959 Stanton County Recreation Commission	68,215	41,470	19,042	(3,520)	(2,733)	(1,266)	(4,144)	149	-
971 Kiowa County Extension Council	31,344	19,055	8,750	(173)	(328)	(292)	(1,523)	144	-
978 City of Lebo	253,911	154,362	70,878	2,610	2,770	389	(10,527)	1,457	-
982 Graham County Hospital	4,392,046	2,670,095	1,226,020	57,369	72,265	42,804	(150,866)	30,701	-
983 Liberal Memorial Library	343,798	209,008	95,970	(257)	(193)	(3,910)	(20,766)	754	-
1000 Kinsley Library	81,854	49,762	22,849	3,494	2,241	(3,293)	(4,666)	303	-
1019 Frank Carlson Library	74,196	45,106	20,711	(148)	(215)	(876)	(3,715)	320	-
1020 Hoisington City Library	45,299	27,539	12,645	(2,246)	73	(765)	(2,732)	111	-
1042 Augusta Public Library	192,308	116,912	53,682	4,767	2,728	906	(8,870)	907	-
1061 Hill Top House Nursing Home	1,222,579	743,253	341,277	(19,843)	(14,372)	(7,773)	(55,166)	6,293	-
1069 City of Merriam	3,565,986	2,167,901	995,429	(5,839)	(9,462)	(30,826)	(166,358)	17,550	-
1072 City of Caldwell	396,894	241,287	110,791	(5,765)	(1,992)	(4,641)	(18,332)	2,026	-
1073 City of Dighton	283,597	172,410	79,165	(9,978)	(5,087)	(5,698)	(14,233)	1,270	-
1074 City of Quinter	291,414	177,162	81,347	(3,422)	(4,020)	(2,730)	(10,935)	1,977	-
1075 City of Ransom	120,205	73,077	33,555	8,628	9,934	10,281	5,655	2,614	-
1078 Hiawatha Twp Brown County	-	-	-	(6,207)	(6,225)	(6,246)	(5,855)	(1,043)	-
1088 Columbus Public Library	70,011	42,562	19,543	42	(305)	(690)	(3,441)	313	-
1089 Larabee Memorial Library	20,330	12,360	5,675	(1,228)	1,092	2,430	1,317	498	-
1109 Great Bend Recreation Commission	563,247	342,420	157,228	(897)	(6,873)	(7,512)	(29,727)	2,123	-
1111 Seward County Extension Council	-	-	-	(3,512)	(4,024)	(3,535)	(2,117)	(348)	-
1114 City of Brewster	88,743	53,950	24,772	4,111	2,397	(557)	(4,237)	418	-
1120 City of Haysville	4,031,036	2,450,623	1,125,245	(21,617)	(13,216)	(40,809)	(193,620)	18,866	-
1121 City of Kanorado	50,549	30,731	14,111	1,508	(1,238)	(1,852)	(3,571)	36	-
1127 City of St Paul	233,719	142,087	65,242	10,548	10,915	8,368	(8,510)	1,391	-
1130 City of Spearville	190,749	115,964	53,247	(1,572)	(2,119)	(2,621)	(9,535)	829	-
1132 City of Wellsville	666,911	405,441	186,165	22,791	23,143	8,653	(26,856)	3,831	-
1134 City of Wetmore	76,525	46,522	21,362	(307)	(136)	(589)	(3,687)	350	-
1135 City of Denison	30,278	18,407	8,452	(197)	(153)	(294)	(1,435)	146	-
1141 Clay Twp Reno County	96,480	58,654	26,932	(2,303)	(513)	(687)	(4,732)	422	-
1154 Lincoln Twp Edwards County	36,219	22,019	10,110	(1,344)	(1,209)	(1,201)	(2,420)	52	-
1172 Valley Center Twp Sedgwick Co	32,923	20,015	9,190	(2,119)	(1,985)	(1,952)	(4,861)	(478)	-
1173 Ashland District Hospital	3,922,516	2,384,649	1,094,953	71,133	82,628	58,489	(139,252)	25,981	-
1178 Lane County Library	28,601	17,387	7,984	(390)	(298)	(517)	(1,720)	68	-
1187 Comanche Co Extension Council	22,363	13,596	6,243	(1,892)	(2,008)	(902)	(1,413)	50	-
1188 Greenwood County Extension Council	-	-	-	(599)	-	-	-	-	-
1189 Meade County Extension Council	-	-	-	(4,018)	(3,289)	(3,937)	(1,699)	(248)	-
1192 Central Kansas District 3 (Extension Co)	189,545	115,232	52,911	(831)	(2,780)	(2,403)	(9,214)	870	-
1193 Augusta Housing Authority	93,539	56,866	26,111	(1,148)	(501)	(1,562)	(3,812)	592	-
1194 Junction City Public Housing Authority	274,834	167,082	76,719	6,793	6,993	3,202	(8,414)	2,124	-
1195 Lyons Housing Authority	109,586	66,622	30,590	(9,548)	(6,858)	(4,773)	(8,099)	18	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
1196 City of Waterville Housing Authority	\$ 23,982	\$ 14,579	\$ 6,694	\$ (98)	\$ (123)	\$ (211)	\$ (1,153)	\$ 113	\$ -
4053 City of Hoxie	645,555	392,458	180,204	10,727	8,819	4,552	(21,911)	4,605	-
4055 City of Rolla	133,351	81,069	37,224	(2,718)	(3,361)	699	(6,077)	630	-
4069 Manhattan Twp-Riley County	43,878	26,675	12,248	(2,281)	(2,368)	(1,684)	(4,909)	(342)	-
4080 Leavenworth County Extension Council	38,529	23,423	10,755	(2,087)	(1,684)	(1,926)	(2,676)	49	-
4081 Shawnee County Extension Council	99,204	60,310	27,692	(5,129)	(2,236)	(829)	(3,986)	615	-
4084 City of Andale	285,453	173,538	79,683	4,027	(323)	(4,429)	(15,555)	999	-
4086 City of Nickerson	207,349	126,055	57,881	(9,345)	(5,762)	(4,738)	(9,757)	1,074	-
4087 City of Overbrook	180,722	109,868	50,448	(979)	1,692	1,313	(6,732)	1,168	-
4108 Butler County Extension Council	65,886	40,055	18,392	(1,631)	(1,155)	(127)	(3,195)	283	-
4126 City of Derby	6,839,750	4,158,148	1,909,285	20,627	20,630	(24,409)	(286,823)	39,420	-
4128 City of Medicine Lodge	612,553	372,394	170,991	(20,598)	(10,499)	(15,531)	(33,816)	2,206	-
4131 City of White City	73,584	44,734	20,541	(11)	229	(512)	(2,453)	563	-
4134 Belpre Twp Edwards County	29,864	18,155	8,336	(4,016)	(772)	(1,081)	(1,491)	145	-
4152 Menoken Township	116,435	70,785	32,502	2,688	7,600	3,109	178	1,633	-
4182 City of Leawood	10,902,881	6,628,282	3,043,490	(61,709)	(31,825)	(132,003)	(552,712)	45,711	-
4184 Big Creek Twp Russell County	40,996	24,923	11,444	(557)	(524)	(635)	(2,142)	161	-
4195 Wayne Twp Edward County	37,345	22,703	10,425	(855)	(149)	(1,608)	(2,208)	125	-
4198 Wamego Public Library	114,481	69,597	31,957	(3,503)	(2,128)	(1,460)	(6,198)	396	-
4201 Reno County Extension Council	78,341	47,626	21,868	1,869	1,839	830	(2,386)	607	-
4202 Stanton County Extension Council	-	-	-	(3,941)	(4,335)	(5,360)	(5,628)	(1,020)	-
4203 Edwards County Conservation Dist	62,945	38,267	17,571	3,618	3,891	5,285	2,033	1,181	-
4215 City of Ogden	460,648	280,046	128,588	(2,223)	85	(1,773)	(19,141)	2,693	-
4216 City of Pretty Prairie	151,332	92,001	42,244	(1,883)	(63)	641	(5,490)	1,018	-
4219 City of Severy	78,222	47,554	21,835	(1,170)	(495)	1,219	(1,708)	730	-
4221 Mission Twp Shawnee Co	700,565	425,900	195,560	(1,611)	(1,027)	(12,015)	(44,562)	1,185	-
4228 Johnston Public Library	90,815	55,210	25,351	(1,530)	1,054	2,976	(118)	1,194	-
4236 Sedgwick County Extension Council	205,967	125,215	57,495	(3,455)	(1,681)	(1,430)	(12,249)	461	-
4237 Seward County Conservation District	36,555	22,223	10,204	(169)	(174)	(377)	(1,637)	196	-
4238 Winfield Recreation Commission	291,552	177,246	81,385	(2,926)	(1,032)	(1,798)	(14,719)	1,188	-
4254 City of Fairway	880,419	535,240	245,765	3,587	(14,325)	(18,346)	(45,334)	3,712	-
4258 Center Twp Russell County	75,143	45,682	20,976	(1,832)	(1,888)	(2,133)	(4,690)	162	-
4272 Kingman Recreation Commission	98,730	60,022	27,560	(2,834)	(1,583)	(1,811)	(5,161)	394	-
4273 Parsons Recreation Commission	209,027	127,075	58,349	(2,856)	(1,364)	(2,252)	(11,543)	674	-
4274 Stevens County Extension Council	-	-	-	(5,778)	(5,721)	(5,646)	(3,186)	(515)	-
4275 City of Hardtner	41,884	25,463	11,692	(1,119)	(118)	(235)	(1,965)	201	-
4276 City of Hartford	75,321	45,790	21,025	(387)	(1,635)	(2,211)	(3,155)	479	-
4279 City of Victoria	223,534	135,895	62,399	(2,569)	(4,380)	(4,314)	(11,425)	951	-
4299 Wilson County Extension Council	-	-	-	(4,177)	(2,311)	(178)	-	-	-
4305 Elwood Twp Barber County	60,537	36,803	16,899	(3,209)	(2,736)	(1,679)	(1,914)	506	-
4312 Graham County Public Library	57,576	35,003	16,072	(466)	(521)	(870)	(2,974)	234	-
4316 Brown County Conservation District	39,299	23,891	10,970	(67)	(370)	(523)	(2,120)	138	-
4317 Ellsworth County Conservation Dist	48,141	29,267	13,438	417	179	(125)	(2,028)	277	-
4348 Stevens County Conservation Dist	34,739	21,119	9,697	(2,804)	(157)	225	(1,903)	99	-
4353 City of Highland	270,195	164,262	75,424	2,256	2,436	(1,416)	(15,609)	701	-
4355 City of Linn	27,081	16,463	7,559	(2,182)	(2,193)	(2,321)	(3,456)	(262)	-
4356 City of Nortonville	92,236	56,074	25,747	(5,574)	(2,916)	(2,219)	(4,491)	447	-
4358 City of Potwin	107,237	65,194	29,935	(952)	(1,852)	(1,919)	(5,481)	453	-
4360 City of Towanda	273,235	166,110	76,272	2,259	(1,736)	(3,051)	(14,427)	1,014	-
4362 City of Valley Center	2,577,048	1,566,687	719,371	23,611	3,503	(32,312)	(136,629)	9,627	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
4369 Silver Lake Twp Shawnee Co	\$ 45,654	\$ 27,755	\$ 12,744	\$ (3,594)	\$ 858	\$ 5,107	\$ (1,829)	\$ 139	\$ -
4372 Horton Public Library	35,154	21,371	9,813	570	184	(40)	(658)	367	-
4373 Labette County Conservation Dist	25,817	15,695	7,207	27	(163)	53	(1,096)	143	-
4375 City of McLouth	223,120	135,643	62,283	(7,958)	(11,439)	(6,927)	(15,637)	133	-
4385 Geary County Extension Council	70,505	42,862	19,681	183	(31)	(718)	(3,379)	333	-
4386 City of Mullinville	29,548	17,963	8,248	(5,059)	(765)	(2,363)	(1,790)	118	-
4388 Bonner Springs City Library	291,473	177,198	81,363	(4,118)	(3,743)	(4,928)	(14,466)	1,314	-
4395 City of Leon	132,877	80,781	37,092	(2,655)	(2,138)	2,567	(2,343)	1,335	-
4404 Osage County Conservation District	87,894	53,434	24,535	(1,255)	(1,683)	(2,296)	(5,666)	151	-
4419 Kiowa County Library	58,662	35,663	16,375	(1,680)	(1,779)	(1,261)	(2,599)	335	-
4432 Attica Hospital District 1	1,829,940	1,112,491	510,820	(1,309)	1,476	(7,832)	(87,514)	8,359	-
4434 City of Galena	1,051,390	639,181	293,491	(584,623)	(539,307)	(519,092)	(373,435)	(48,729)	-
4435 City of South Hutchinson	790,452	480,546	220,651	(80,812)	(78,056)	(35,600)	(43,414)	3,133	-
4454 Logan County Hospital	6,582,780	4,001,926	1,837,553	(71,043)	(167,324)	(231,520)	(398,546)	17,978	-
4458 Hospital Dist 1 of Rice County	8,063,947	4,902,385	2,251,014	(5,944)	23,664	8,122	(293,106)	54,722	-
4459 Comanche County Conservation Dist	28,364	17,243	7,918	55	(41)	(132)	(1,340)	132	-
4460 Morton County Extension Council	40,068	24,359	11,185	1,432	1,872	1,403	(38)	529	-
4467 Wallace Co Conservation Dist	60,892	37,019	16,998	4,330	4,484	4,373	325	826	-
4468 USD 353 Recreation Comm	196,690	119,576	54,905	(9,984)	2,595	(4,648)	(12,042)	481	-
4476 Johnson Co Consolidated Fire Dist No 2	184,018	111,872	51,368	549	(692)	(2,167)	(8,798)	878	-
4480 Riverside Twp Sedgwick County	117,067	71,169	32,679	1,897	(4,052)	(389)	(718)	1,513	-
4484 Brown County Extension Council	30,752	18,695	8,584	(768)	1,560	(493)	(2,037)	40	-
4485 Kingman County Extension Council	32,173	19,559	8,981	(2,392)	618	91	(1,552)	140	-
4490 Lakin Cemetery District 1 & 2	-	-	-	(5,259)	(839)	-	-	-	-
4496 City of Colwich	437,258	265,826	122,059	(493)	(8,484)	(14,127)	(25,917)	1,287	-
4505 Trego County Conservation Dist	47,075	28,619	13,141	(1,345)	(1,977)	(2,270)	(3,301)	51	-
4518 Rush County Conservation Dist	54,280	32,999	15,152	(933)	(759)	(882)	(2,767)	230	-
4529 Phillips County Conservation District	36,062	21,923	10,066	(6,372)	(5,884)	(3,365)	(5,450)	(526)	-
4534 Clark County Extension Council	25,186	15,311	7,031	(34)	(372)	(732)	(940)	186	-
4543 City of Conway Springs	434,495	264,146	121,287	18,426	13,889	5,755	(5,890)	4,859	-
4557 Clark County Conservation District	32,292	19,631	9,014	(262)	(648)	(723)	(1,834)	104	-
4558 City of Prairie Village	4,310,607	2,620,584	1,203,286	42,675	27,881	(19,556)	(187,969)	23,520	-
4561 City of Rexford	36,752	22,343	10,259	111	(65)	(446)	(1,839)	161	-
4565 Hospital Dist 1 of Dickinson County	15,532,416	9,442,755	4,335,803	(24,662)	30,602	(172,091)	(903,482)	41,108	-
4573 Woodson County Conservation District	28,601	17,387	7,984	(161)	28	(111)	(1,331)	137	-
4583 City of Overland Park	31,500,886	19,150,605	8,793,330	(394,724)	(390,704)	(567,078)	(1,775,786)	99,695	-
4589 Wilson County Conservation Dist	76,387	46,438	21,323	2,085	659	(426)	(3,691)	347	-
4591 City of Wathena	375,557	228,316	104,835	3,212	6,596	(1,917)	(15,670)	2,212	-
4611 City of Maize	1,939,803	1,179,281	541,487	23,056	22,778	(2,590)	(86,128)	10,132	-
4612 City of Westwood	534,627	325,020	149,239	1,052	(368)	(6,829)	(27,987)	2,071	-
4614 Franklin County Conservation Dist	114,343	69,513	31,918	7,604	7,778	7,448	(1,766)	1,085	-
4632 Cowley County Extension Council	42,200	25,655	11,780	612	490	335	(1,217)	345	-
4640 Arkansas City Recreation Commission	255,194	155,142	71,236	(9,653)	(6,015)	(4,363)	(14,196)	834	-
4646 Coffeyville Recreation Commission	294,216	178,865	82,129	(7,879)	(5,075)	(4,722)	(14,884)	1,259	-
4650 Stafford County Extension Council	3,040	1,848	849	(3,609)	(3,751)	(3,138)	(1,878)	(267)	-
4655 Kiowa County Conservation Dist	87,420	53,146	24,403	(2,906)	(3,450)	(4,863)	833	1,539	-
4797 City of Pawnee Rock	82,861	50,374	23,130	3,862	3,226	3,309	(965)	898	-
4805 Doniphan County Extension Council	30,101	18,299	8,402	(1,046)	(166)	(126)	(1,359)	156	-
4806 Kearny County Extension Council	35,154	21,371	9,813	(62)	(176)	(366)	(1,733)	156	-
4808 Johnson Co Park & Recreation Dist	15,361,010	9,338,551	4,287,956	455,672	297,053	89,536	(673,212)	79,258	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
4809 City of Edwardsville	\$ 790,748	\$ 480,726	\$ 220,734	\$ 8,324	\$ 6,131	\$ (2,906)	\$ (31,970)	\$ 4,815	\$ -
4810 City of Goddard	1,126,829	685,043	314,549	21,885	18,631	14,645	(43,997)	6,695	-
4815 Grant County Library	203,362	123,631	56,768	(3,393)	(2,625)	(4,532)	(12,108)	537	-
4822 Kansas Turnpike Authority	17,776,462	10,806,998	4,962,219	(634,465)	(480,996)	(366,249)	(889,542)	79,932	-
4824 Meade County Conservation Dist	26,844	16,319	7,493	(574)	(577)	(712)	(1,743)	43	-
4837 City of Hanston	-	-	-	(5,224)	(5,181)	(5,180)	(1,400)	(158)	-
4838 City of Mission Hills	807,013	490,614	225,274	9,275	6,220	(892)	(38,525)	3,649	-
4848 Harper Hospital Dist 5	-	-	-	(621,340)	(386,381)	(31,840)	-	-	-
4850 The Guidance Center	5,225,429	3,176,740	1,458,655	(154,379)	(57,800)	(81,706)	(256,034)	24,107	-
4851 Wyandotte County Extension Council	91,624	55,702	25,577	2,927	2,675	1,980	(6,561)	(85)	-
4853 North Edwards Co Cemetery District	37,108	22,559	10,358	(971)	(1,337)	(366)	(1,675)	194	-
4859 Geary Community Hospital	13,481,053	8,195,653	3,763,175	(973,376)	(711,110)	(587,403)	(697,756)	63,492	-
4860 Clearwater Public Library	43,523	26,459	12,149	(1,850)	(2,136)	(2,564)	(4,369)	(211)	-
4863 Chanute Recreation & Parks Commission	120,264	73,113	33,571	(22,219)	(23,233)	(24,710)	(8,751)	533	-
4867 Greenwood County Conservation Dist	52,957	32,195	14,783	2,403	2,447	2,328	(2,380)	213	-
4873 City of Kechi	781,353	475,015	218,111	8,740	8,346	(1,306)	(38,733)	3,261	-
4878 Stanton County Conservation Dist	32,173	19,559	8,981	(844)	(417)	601	(762)	288	-
4879 Marshall County Extension Council	34,700	21,095	9,686	(243)	(312)	(387)	(1,743)	149	-
4880 Marion Co Conservation Dist	65,136	39,599	18,182	(3,733)	(7,366)	(8,431)	(4,082)	303	-
4887 Harvey County Extension Council	76,130	46,282	21,251	(2,625)	(728)	979	(3,495)	344	-
4889 Haskell County Conservation Dist	30,140	18,323	8,413	95	319	(140)	(1,461)	132	-
4891 Twin Caney Watershed Jt Dist 34	29,331	17,831	8,188	718	1,399	1,611	295	439	-
4893 Bourbon County Conservation Dist	70,445	42,826	19,664	(2,676)	(1,158)	(1,987)	(3,199)	400	-
4894 Butler County Conservation Dist	66,399	40,367	18,535	(2,244)	(3,679)	(4,690)	(6,624)	(292)	-
4895 Mitchell County Conservation Dist	49,326	29,987	13,769	2,744	2,694	2,574	1,552	959	-
4896 Morris County Conservation District	43,779	26,615	12,221	(9,376)	(9,435)	(9,536)	(11,421)	(1,481)	-
4897 Nemaha County Conservation District	81,104	49,306	22,640	5,100	4,500	766	(2,362)	662	-
4899 Wabaunsee County Conservation District	86,236	52,426	24,072	4,806	4,858	2,567	(3,441)	465	-
4900 Washington County Conservation Dist	36,397	22,127	10,160	(634)	(178)	(178)	(1,617)	191	-
4911 Marshall County Conservation Dist	100,822	61,294	28,144	(529)	(958)	(1,206)	(4,890)	465	-
4913 Southwest Medical Center	29,711,705	18,062,893	8,293,888	915,820	692,562	230,143	(986,407)	216,706	-
4914 Cowley Co Conservation District	43,937	26,711	12,265	(6,913)	(7,360)	(2,957)	(2,526)	171	-
4917 Osborne County Conservation Dist	28,640	17,411	7,995	(510)	(578)	(789)	(1,910)	39	-
4919 Ottawa County Conservation District	30,259	18,395	8,447	(242)	(264)	(432)	(1,543)	128	-
4920 Cloud Co Conservation District	60,991	37,079	17,025	3,318	3,322	3,016	756	949	-
4925 Pawnee County Conservation District	45,556	27,695	12,717	(263)	(425)	(618)	(2,301)	194	-
4926 Rawlins County Conservation Dist	54,418	33,083	15,191	2,348	2,422	2,386	233	762	-
4927 Republic County Conservation Dist	38,016	23,111	10,612	(922)	(1,376)	506	(878)	344	-
4928 Smith County Conservation District	44,648	27,143	12,463	2,039	1,597	1,077	(632)	479	-
4932 Crawford County Conservation Dist	78,893	47,962	22,023	4,954	4,931	4,869	(792)	842	-
4933 Hodgeman County Conservation Dist	70,228	42,694	19,604	4,806	4,220	1,368	(2,638)	435	-
4935 Wyandotte County Conservation District	43,049	26,171	12,017	(1,466)	(788)	(854)	(2,313)	159	-
4936 Hays Recreation Commission	526,534	320,100	146,980	1,394	(4,879)	(9,530)	(28,744)	1,861	-
4943 Pottawatomie Wabaunsee Regional Library	274,261	166,734	76,559	(7,700)	(6,748)	(4,957)	(14,335)	1,092	-
4944 Riley County Conservation District	48,714	29,615	13,598	(3,312)	(859)	(529)	(2,248)	244	-
4945 Sumner County Conservation District	36,002	21,887	10,050	75	60	(110)	(1,508)	205	-
4949 Pottawatomie County Extension Council	34,936	21,239	9,752	(6,907)	(6,874)	(4,511)	(2,125)	165	-
4951 Chautauqua County Conservation Dist	20,547	12,492	5,736	(72)	(80)	(166)	(1,078)	74	-
4953 Central Kansas Mental Health Center	6,079,852	3,696,177	1,697,163	82,576	104,414	910	(311,423)	23,127	-
4961 Hamilton County Hospital	1,316,591	800,407	367,521	(83,838)	113,789	48,712	(23,529)	12,981	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
4967 Sheridan County Public Library	\$ 25,087	\$ 15,251	\$ 7,003	\$ (2,555)	\$ (827)	\$ (458)	\$ (1,339)	\$ 94	\$ -
4969 Leavenworth County Conservation District	-	-	-	-	(133)	(19)	-	-	-
4970 Linn County Conservation District	40,621	24,695	11,339	(562)	(382)	(474)	(2,165)	149	-
4971 Hamilton County Conservation Dist	40,424	24,575	11,284	(311)	(368)	(546)	(2,043)	172	-
4972 Pottawatomie County Conservation Dist	114,797	69,789	32,045	1,457	(1,171)	(2,176)	(7,325)	191	-
4973 City of Sylvania	44,036	26,771	12,292	(1,842)	(1,076)	(568)	(2,656)	98	-
5051 Lincoln Co Conservation Dist	24,633	14,975	6,876	(6,373)	(2,788)	(424)	(1,245)	104	-
5052 Sumner County Hospital District 1	2,956,967	1,797,654	825,424	140,363	123,214	105,911	(43,724)	30,596	-
5053 Jefferson County Conservation Dist	64,978	39,503	18,138	(4,090)	(4,765)	(5,620)	(5,847)	(132)	-
5225 City of Milford	80,314	48,826	22,419	(1,065)	(1,085)	(790)	(4,174)	306	-
5242 City of Lansing	2,341,296	1,423,364	653,562	1,373	(26,112)	(31,536)	(113,765)	10,830	-
5247 Barber County Conservation Dist	36,081	21,935	10,072	(1,056)	(770)	(747)	(1,959)	129	-
5252 City of Grinnell	43,641	26,531	12,182	11	(82)	(400)	(2,113)	198	-
5257 Ford Co Extension Council	24,159	14,687	6,744	(4,374)	(4,232)	(4,312)	(2,289)	(16)	-
5259 Reno County Conservation Dist	191,243	116,264	53,385	6,028	4,959	5,096	(4,642)	1,650	-
5311 SE Kansas Library System	656,549	399,141	183,273	(5,628)	(6,266)	(9,004)	(33,221)	2,778	-
5327 NW Kansas Library System	278,367	169,230	77,705	(4,962)	(5,172)	(6,743)	(15,354)	990	-
5336 Central Kansas Library System	881,267	535,756	246,002	(15,692)	(13,668)	(6,653)	(41,071)	4,292	-
5339 City of Goessel	88,979	54,094	24,838	603	136	(702)	(4,190)	431	-
5349 Salina Airport Authority	838,554	509,789	234,079	(1,081)	(8,824)	(18,175)	(40,318)	4,163	-
5350 Stevens County Library	157,333	95,649	43,919	(5,323)	(4,136)	(4,547)	(10,533)	198	-
5352 Atchison County Extension Council	947	576	264	(1,883)	(1,077)	(2,434)	(2,576)	(448)	-
5353 McPherson County Conservation Dist	29,962	18,215	8,364	(5,944)	(6,151)	(5,999)	(5,144)	(478)	-
5354 Atchison Public Library	255,095	155,082	71,209	(5,350)	(5,399)	(7,538)	(15,000)	755	-
5355 Strother Field Commission	205,651	125,023	57,407	(1,783)	(2,070)	455	(8,297)	1,215	-
5356 Scott County Library	60,379	36,707	16,854	(3,757)	(4,450)	(5,299)	(5,896)	(214)	-
5357 Marion County Extension Council	13,442	8,172	3,752	(4,000)	(3,978)	(3,269)	(3,298)	(407)	-
5363 Allen County Conservation District	35,154	21,371	9,813	869	80	(121)	(1,911)	114	-
5369 Ness County Conservation Dist	70,643	42,946	19,720	(930)	21	(1,008)	(3,692)	280	-
5371 Southwest Guidance Center	1,213,183	737,541	338,655	(6,440)	(1,302)	2,374	(48,661)	7,255	-
5380 Kearny County Library	95,809	58,246	26,745	(8,889)	(3,383)	(1,267)	(4,670)	440	-
5381 Wellsville City Library	63,300	38,483	17,670	(14)	(375)	(705)	(3,218)	258	-
5384 Cherokee County Conservation Dist	16,462	10,008	4,595	(356)	(318)	(317)	(896)	58	-
5389 City of Edgerton	1,313,354	798,439	366,617	40,090	24,377	(14,225)	(65,387)	5,775	-
5390 Independence Recreation Commission	269,070	163,578	75,110	(3,692)	(3,335)	(4,650)	(14,009)	1,081	-
5391 Neosho County Conservation District	29,528	17,951	8,243	(145)	(162)	(509)	(1,056)	216	-
5408 NE Kansas Library System	603,059	366,623	168,341	(6,342)	(3,836)	(8,903)	(33,435)	1,977	-
5413 Library Dist 1 Miami County	296,565	180,293	82,785	(5,513)	(2,832)	(1,867)	(16,152)	966	-
5414 Southwest Kansas Library System	314,724	191,333	87,854	(16,324)	(4,440)	(11,450)	(26,317)	(594)	-
5421 City of Grandview Plaza	634,659	385,834	177,162	(7,516)	(12,000)	(16,231)	(36,379)	2,004	-
5427 Lyon County Conservation District	128,357	78,033	35,830	11,510	11,433	8,632	(2,395)	1,134	-
5433 Riley County Extension Council	158,379	96,284	44,211	(655)	(687)	(1,424)	(7,582)	740	-
5438 City of Holcomb	329,232	200,153	91,904	(12,462)	(7,250)	3,304	(15,211)	1,470	-
5440 Newton Recreation Comm	609,572	370,582	170,159	(11,312)	(7,194)	(11,031)	(32,101)	2,399	-
5441 Southeast Kansas Mental Health Center	5,303,849	3,224,414	1,480,545	29,203	62,784	23,492	(186,328)	36,929	-
5446 Saline County/City Building Authority	270,827	164,646	75,600	(5,867)	(6,630)	(6,248)	(13,702)	1,203	-
5454 RWD 2 Miami Co	747,482	454,423	208,656	14,638	14,027	(889)	(34,423)	3,664	-
5463 City of Leonardville	89,907	54,658	25,097	1,224	676	(68)	(3,747)	515	-
5466 Grant County Cemetery District	38,489	23,399	10,744	3,428	(120)	(987)	(2,368)	90	-
5470 Pawnee Watershed District 81	143,358	87,153	40,018	4,447	(1,633)	(2,157)	(6,719)	720	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2021

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	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5471 City of Walton	\$ 76,584	\$ 46,558	\$ 21,378	\$ (1,387)	\$ 411	\$ (1,333)	\$ (7,841)	\$ (478)	\$ -
5472 Grant County Conservation Dist	21,317	12,960	5,951	(1,420)	(727)	(812)	(1,514)	14	-
5475 North East Animal Control Commission	-	-	-	(13,854)	(14,206)	(8,841)	(989)	-	-
5478 RWD 3 Miami Co	54,793	33,311	15,295	(3,558)	(4,040)	(2,915)	(2,738)	288	-
5479 Wyandotte County Law Library	-	-	-	(3,934)	(3,718)	(1,424)	(138)	-	-
5489 Sumner County Extension Council	25,186	15,311	7,031	(882)	(1,479)	(1,652)	(1,855)	18	-
5494 Pratt County Conservation Dist	34,976	21,263	9,763	(214)	(228)	(366)	(1,757)	150	-
5497 Morton County Library	90,776	55,186	25,340	(6,133)	(5,082)	(3,776)	(6,590)	31	-
5498 Kingman County Conservation Dist	81,341	49,450	22,706	2,854	2,628	(714)	(5,390)	79	-
5501 Wakarusa Watershed Dist 35	74,827	45,490	20,888	(198)	(391)	(995)	(4,102)	254	-
5505 Cherokee County Extension Council	67,919	41,290	18,959	902	1,025	156	(2,838)	387	-
5506 Sek Multi County Health Dept	562,773	342,132	157,096	11,693	9,216	9,147	(11,997)	5,334	-
5508 Hays Public Library	663,615	403,437	185,245	5,763	(5,879)	(11,955)	(39,726)	1,625	-
5511 Sabetha Cemetery Association	-	-	-	(2,133)	(1,776)	(1,462)	(169)	-	-
5512 City of Rose Hill	1,228,915	747,105	343,046	6,220	19,292	12,928	(37,539)	9,527	-
5513 Thomas County Extension Council	33,673	20,471	9,400	1,022	507	100	(1,602)	152	-
5518 Plainville Memorial Library	52,405	31,859	14,629	(727)	(786)	(849)	(2,737)	209	-
5520 Rice County Extension Council	25,304	15,383	7,064	(1,087)	(783)	(1,162)	(1,887)	1	-
5521 Pottawatomie Creek Watershed Dist 90	43,246	26,291	12,072	(3,115)	(3,092)	(3,146)	(6,473)	(630)	-
5523 Elk County Conservation District	20,547	12,492	5,736	(72)	(80)	(166)	(1,078)	74	-
5532 Eureka Carnegie Library	55,010	33,443	15,356	(820)	(115)	(637)	(1,796)	432	-
5536 NE Kansas Multi County Board of Health	1,228,145	746,637	342,831	30,111	19,061	12,670	(47,091)	7,549	-
5537 Douglas County Extension Council	178,373	108,440	49,792	6,434	3,836	661	(6,349)	1,234	-
5543 City of Lake Quivira	64,484	39,203	18,001	1,746	1,646	2,713	(1,940)	452	-
5544 City of Silver Lake	221,383	134,587	61,798	(6,638)	(7,494)	(11,881)	(14,713)	448	-
5546 City of Buffalo	26,528	16,127	7,405	(75)	(234)	(323)	(1,308)	120	-
5549 South Central Kansas Library System	768,109	466,963	214,414	4,696	2,197	(8,398)	(38,076)	3,378	-
5551 SE Kansas Regional Planning Commission	225,528	137,107	62,955	5,938	6,595	5,337	(3,595)	2,346	-
5553 Riley County Law Enforcement Agency	5,514,632	3,352,558	1,539,384	12,319	(31,420)	(46,562)	(264,214)	25,605	-
5555 Wet Walnut Creek Watershed Jt Dist 58	148,983	90,573	41,588	(640)	(1,025)	(2,214)	(7,724)	600	-
5556 City of Garden Plain	333,791	202,925	93,176	(6,377)	(11,716)	(7,750)	(20,804)	675	-
5561 Barber County Extension Council	25,324	15,395	7,069	(709)	(858)	(853)	(1,863)	2	-
5564 City of Hoyt	79,643	48,418	22,232	1,402	941	496	(2,462)	621	-
5570 RWD 9 Leavenworth County	127,133	77,289	35,489	8,146	5,432	356	(5,187)	755	-
5573 Scott County Conservation District	29,666	18,035	8,281	(328)	229	(342)	(1,336)	158	-
5585 Miami County Conservation Dist	66,379	40,355	18,529	687	(37)	(329)	(3,454)	248	-
5598 Wichita County Conservation Dist	45,496	27,659	12,700	2,091	2,107	1,969	290	662	-
5605 Kansas Association of Counties	373,366	226,984	104,223	(20,941)	(16,137)	(5,036)	(25,666)	161	-
5606 Labette-Hackberry Crk Watershed Dist 96	46,069	28,007	12,860	(1,165)	(1,033)	(911)	(2,477)	170	-
5615 Finney Co Conservation District	31,660	19,247	8,838	(2,518)	(341)	(440)	(1,781)	99	-
5617 City of Manter	54,477	33,119	15,207	238	163	(107)	(2,616)	243	-
5620 Dorothy Bramlage Library	580,458	352,883	162,032	(8,110)	(8,137)	(10,869)	(30,923)	2,216	-
5621 Shawnee Heights Fire District	31,640	19,235	8,832	291	124	(94)	(1,397)	167	-
5622 Doniphan Co Rural Fire District 2	147,621	89,745	41,208	4,863	2,497	(494)	(6,098)	874	-
5632 Stafford County Conservation Dist	32,667	19,859	9,119	(154)	527	21	(1,537)	154	-
5635 City of Melvern	98,691	59,998	27,549	(1,346)	(941)	28	(3,421)	700	-
5636 Geary County Conservation District	35,627	21,659	9,945	(755)	(687)	(652)	(1,830)	151	-
5641 Hamilton County Extension Council	13,935	8,472	3,890	1,638	1,726	1,661	(1,058)	(60)	-
5642 Stafford Recreation Commission	30,041	18,263	8,386	(2,416)	(2,295)	(2,678)	(3,569)	(235)	-
5643 RWD 3 Marshall Co	66,379	40,355	18,529	(3,062)	(671)	(1,062)	(3,235)	308	-

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	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
5647 Metropolitan Topeka Airport Auth	\$ 2,147,566	\$ 1,305,588	\$ 599,483	\$ (7,361)	\$ (4,221)	\$ (11,216)	\$ (81,173)	\$ 14,266	\$ -
5648 Dickinson Co Conservation Dist	36,752	22,343	10,259	(160)	(59)	(361)	(1,688)	187	-
5649 Burlington Recreation Commission	373,702	227,188	104,317	3,450	(2,109)	(8,497)	(21,508)	1,144	-
5654 Harper County Extension Council	-	-	-	(4,850)	(4,751)	(4,522)	(3,398)	(586)	-
5656 RWD 3 Nemaha Co	158,734	96,500	44,310	906	358	(429)	(7,233)	790	-
5661 Kansas Municipal Energy Agency	2,873,810	1,747,100	802,211	102,311	83,633	67,874	(48,237)	29,419	-
5662 Atchison County Conservation Dist	38,391	23,339	10,717	(5,209)	(1,290)	(4,374)	(3,402)	(32)	-
5665 Holcomb Recreation Commission	264,353	160,710	73,793	(7,801)	(7,410)	(13,855)	(21,913)	(362)	-
5668 City of Auburn	247,417	150,415	69,065	621	(1,757)	(5,120)	(12,824)	1,030	-
5674 RWD 1 Consolidated Shawnee Co	198,111	120,440	55,302	2,163	1,494	65	(8,120)	1,164	-
5675 Derby Recreation Commission	1,959,699	1,191,377	547,041	(31,039)	(35,726)	(35,400)	(96,577)	9,025	-
5676 RWD 2 Mitchell Co	145,884	88,689	40,723	4,239	3,414	(5,439)	(8,075)	581	-
5677 South Central Kansas Reg Medical Center	9,682,433	5,886,325	2,702,807	231,671	337,909	394,608	(246,256)	77,664	-
5680 Ellis County Conservation District	155,299	94,413	43,351	7,947	7,319	6,530	(2,520)	1,536	-
5681 Pratt County Extension Council	40,187	24,431	11,218	(3,108)	(1,120)	(449)	(1,720)	229	-
5686 City of Park City	1,874,391	1,139,514	523,228	37,740	38,328	8,790	(73,921)	11,433	-
5687 City of Bel Aire	2,095,497	1,273,934	584,948	27,137	13,445	(5,861)	(97,519)	10,074	-
5690 Grant County Recreation Comm	444,996	270,530	124,219	(12,144)	(8,622)	(14,601)	(22,603)	2,086	-
5702 City of Meriden	189,071	114,944	52,778	(321)	1,907	(81)	(7,962)	1,070	-
5704 Highland Cemetery	46,128	28,043	12,876	968	(807)	(945)	(3,503)	(34)	-
5710 Public Wholesale Water District No 4	239,068	145,339	66,735	(4,875)	(5,100)	(6,067)	(14,466)	596	-
5715 Public Wholesale Water Supply Dist 5	172,728	105,008	48,216	(70)	(1,020)	(1,721)	(8,359)	795	-
5717 Kearny County Conservation District	61,524	37,403	17,174	2,728	3,200	2,592	228	860	-
5724 Marion County Rural Water District 4	107,435	65,314	29,990	8,073	(7,133)	1,172	(2,026)	1,052	-
5725 Crawford County RWD 2	62,293	37,871	17,389	(213)	(920)	(1,173)	(3,332)	233	-
9000 Topeka Metropolitan Transit Authority	4,375,427	2,659,991	1,221,381	(65,111)	(61,001)	(92,958)	(225,435)	18,560	-
9035 Coffey County Library	621,612	377,902	173,520	(5,121)	(7,219)	(10,938)	(33,603)	2,251	-
9036 Colby Housing Authority	264,609	160,866	73,864	2,406	1,806	(2,094)	(12,655)	1,241	-
9037 McPherson Recreation Commission	239,404	145,543	66,828	(15,338)	(4,526)	(1,090)	(10,723)	1,239	-
9038 Sedgwick County Conservation District	43,503	26,447	12,144	(1,993)	(1,438)	(249)	(2,057)	203	-
9039 RWD 1 Jackson Co	168,860	102,656	47,136	540	409	(659)	(7,675)	851	-
9040 RWD 3 Jackson Co	274,557	166,914	76,641	(1,011)	(446)	(1,749)	(11,254)	1,654	-
9044 Disability Rights Center of Kansas	1,437,112	873,676	401,163	41,451	42,105	16,756	(42,676)	11,389	-
9049 Kearny County Council on Aging	64,938	39,479	18,127	(7,677)	(7,358)	(3,238)	(4,214)	130	-
9050 USD 208 Recreation Commission	85,782	52,150	23,946	282	1,285	318	(3,400)	520	-
9052 City of Salina Housing Authority	522,902	317,892	145,966	2,327	2,858	2,586	(15,882)	4,135	-
9058 Atwood Public Library	28,660	17,423	8,000	(703)	(331)	(304)	(1,384)	135	-
9059 Smoky Hills Public Television	524,165	318,660	146,318	(12,279)	(17,601)	(17,738)	(37,288)	265	-
9060 USD 303 Recreation Commission	38,174	23,207	10,656	(1,260)	(1,436)	(1,298)	(2,644)	35	-
9061 Consolidated RWD 1	138,976	84,489	38,795	(1,264)	(1,270)	(1,743)	(6,903)	611	-
9062 City of Oakley Housing Authority	70,860	43,078	19,780	422	220	(11)	(2,986)	399	-
9064 Coffey County Historical Museum	104,020	63,238	29,037	663	(192)	310	(4,420)	566	-
9065 Turner Recreation Commission	367,918	223,672	102,703	13,293	12,637	8,205	(7,370)	3,543	-
9068 Shawnee County Fire District 1	66,636	40,511	18,601	(1,529)	(989)	(870)	(3,255)	303	-
9069 City of Howard Housing Authority	39,733	24,155	11,091	(1,770)	(1,908)	(754)	(3,636)	(161)	-
9071 Russell Recreation Commission	81,913	49,798	22,866	(1,011)	(881)	(1,129)	(3,807)	414	-
9072 City of Russell Housing Authority	142,983	86,925	39,913	(2,220)	(1,181)	(507)	(6,508)	718	-
9073 City of McFarland	-	-	-	(4,312)	(5,057)	(1,016)	(69)	-	-
9075 Oberlin City Library	27,732	16,859	7,741	(468)	(1,706)	13	(688)	248	-
9076 Pratt Airport Authority	126,482	76,893	35,307	(6,353)	(4,257)	(1,339)	(5,870)	625	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9078 The Legacy At Park View	\$ -	\$ -	\$ -	\$ (369,766)	\$ (142,807)	\$ (7,344)	\$ -	\$ -	\$ -
9079 RWD 1 Elk Co	70,070	42,598	19,560	(1,040)	(1,093)	(1,070)	(3,404)	330	-
9080 Ottawa Recreation Commission	343,996	209,128	96,025	(6,722)	(4,518)	(2,879)	(17,234)	1,443	-
9081 Oberlin Housing Authority	48,812	29,675	13,626	(4,276)	(2,230)	(1,102)	(4,383)	(176)	-
9082 Fort Scott Housing Authority	291,591	177,270	81,396	(6,478)	(3,777)	(5,321)	(16,645)	885	-
9084 Goddard Public Library	89,808	54,598	25,070	5,641	3,712	5,338	(1,347)	866	-
9085 Johnson Co Fire Dist 1	16,185	9,840	4,518	2,101	2,105	2,029	1,431	475	-
9086 SE Kansas Area Agency on Aging	764,339	464,671	213,362	8,982	15,736	490	(36,729)	3,401	-
9087 Ulysses Housing Authority	96,421	58,618	26,915	5,553	5,713	4,263	(3,052)	650	-
9089 Lakin Recreation Commission	139,391	84,741	38,910	(9,988)	(9,915)	(5,829)	(9,440)	192	-
9090 City of Agra	16,284	9,900	4,546	(1,781)	(1,742)	(1,708)	(4,007)	(546)	-
9091 City of Chase	75,992	46,198	21,213	(656)	(731)	(3,261)	(4,380)	273	-
9092 Larned Recreation Comm	63,853	38,819	17,824	129	9	(226)	(2,584)	387	-
9093 City of Scammon	34,029	20,687	9,499	(3,906)	1,637	(2,716)	(1,939)	173	-
9095 Comanche County Hospital	3,068,803	1,865,644	856,642	35,176	38,133	18,404	(96,119)	23,631	-
9096 Rossville Community Library	83,769	50,926	23,384	405	(472)	(1,115)	(3,939)	415	-
9097 Edwards County Hospital	4,664,334	2,835,629	1,302,028	89,246	41,733	(41,403)	(239,291)	18,669	-
9098 Sublette Recreation Commission	98,552	59,914	27,510	(1,527)	(4,058)	(3,298)	(4,912)	475	-
9100 City of Weir	45,200	27,479	12,617	(5,707)	(3,470)	(3,695)	(5,412)	(371)	-
9101 Deerfield Recreation Commission	50,332	30,599	14,050	51	667	(1,203)	(2,645)	210	-
9102 Stanton County Cemetery Board	35,844	21,791	10,006	(481)	(611)	(619)	(1,844)	148	-
9103 SW Kansas Area Agency on Aging	764,793	464,947	213,488	(31,041)	(24,833)	(10,021)	(39,547)	3,006	-
9104 Jayhawk Area Agency on Aging	912,592	554,800	254,746	1,279	5,129	(3,603)	(44,275)	4,047	-
9105 NW Kansas Area Agency on Aging	781,136	474,883	218,051	(8,370)	(6,706)	(11,430)	(45,779)	2,052	-
9106 Post Rock Extension District 1	197,421	120,020	55,109	4,439	3,258	1,445	(5,422)	1,673	-
9108 City of Bronson	108,382	65,890	30,254	1,731	1,847	1,461	(2,589)	979	-
9109 City of Gridley	90,677	55,126	25,312	1,061	1,651	1,381	(3,323)	580	-
9110 City of Inman	489,347	297,493	136,599	8,599	6,813	4,161	(19,841)	2,810	-
9111 City of New Strawn	87,065	52,930	24,304	(9,300)	(8,899)	(7,121)	(9,175)	(468)	-
9113 City of Uniontown	92,315	56,122	25,769	193	5	(1,375)	(4,414)	447	-
9114 Erie City Public Library	22,363	13,596	6,243	(1,078)	(772)	(556)	(1,212)	84	-
9115 Oakley Public Library	94,368	57,370	26,342	510	100	(422)	(4,234)	490	-
9116 Oswego Public Library	24,594	14,951	6,865	92	31	(397)	(1,295)	94	-
9117 Stanton County Public Library	111,086	67,534	31,009	(4,392)	(2,118)	(727)	(4,680)	644	-
9121 Wichita County Extension Council	28,226	17,159	7,879	(10)	(138)	295	(1,273)	130	-
9122 Jewell County Conservation District	25,265	15,359	7,053	(981)	(925)	(903)	(694)	238	-
9123 Rooks County Conservation District	44,371	26,975	12,386	(512)	(1,269)	(6,046)	(4,240)	(75)	-
9124 Russell County Conservation District	47,904	29,123	13,372	(92)	(383)	(494)	(2,188)	249	-
9125 Saline County Conservation District	124,567	75,729	34,772	11,125	6,921	4,554	(3,175)	1,017	-
9126 Hugoton Recreation Commission	184,926	112,424	51,621	(1,689)	(1,953)	(2,568)	(9,348)	784	-
9127 Hospital Dist No 6 of Harper County	8,363,612	5,084,562	2,334,664	459,426	251,165	(140,696)	(403,256)	40,934	-
9128 Johnson County RWD 7	511,553	310,993	142,798	10,594	6,418	543	(22,465)	2,686	-
9129 Jetmore Housing Authority	39,003	23,711	10,887	(482)	(397)	(465)	(1,919)	177	-
9130 Stanton County Health Care Facility	5,153,661	3,133,110	1,438,621	(797)	10,201	(95,432)	(235,852)	27,786	-
9131 City of Palco	60,438	36,743	16,871	(4,680)	(706)	(507)	(2,947)	273	-
9132 Western Kansas Groundwater Management	118,606	72,105	33,108	(10,497)	(7,161)	(6,801)	(6,186)	590	-
9134 Tri-Ko Inc	3,876,368	2,356,594	1,082,071	(111,640)	(113,415)	(100,215)	(233,125)	9,925	-
9135 Mary Cotton Public Library	74,827	45,490	20,888	2,349	2,979	2,613	(1,391)	718	-
9136 City of Harveyville	62,136	37,775	17,345	389	(799)	(1,045)	(3,577)	177	-
9137 SE Kansas Regional Juvenile Detention Center	420,402	255,579	117,353	(34,416)	(28,029)	(15,349)	(19,927)	2,251	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9138 City of Greenleaf	\$ 60,833	\$ 36,983	\$ 16,981	\$ 172	\$ (211)	\$ (454)	\$ (3,205)	\$ 224	-
9139 Kansas Guardianship Program	472,294	287,126	131,839	(5,911)	(4,718)	(4,464)	(22,944)	2,142	-
9140 City of Pleasanton	436,607	265,430	121,877	(3,854)	(6,111)	(23,013)	(37,722)	(889)	-
9141 City of Winchester	57,398	34,895	16,023	(8,224)	(7,817)	(5,015)	(1,495)	626	-
9142 Wakarusa Township	267,708	162,750	74,729	(13,566)	(11,556)	(15,381)	(25,950)	(1,108)	-
9144 N C Kansas Reg Juvenile Deten Facility	1,222,342	743,109	341,211	49,625	57,439	13,703	(50,935)	6,771	-
9145 Developmental Services of NW Kansas Inc	6,893,951	4,191,099	1,924,415	(329,072)	(310,019)	(348,691)	(502,135)	4,122	-
9146 Futures Unlimited Inc	2,721,787	1,654,680	759,775	(80,651)	(78,347)	(121,067)	(189,249)	3,132	-
9147 C O F Training Services Inc	3,684,672	2,240,054	1,028,559	(194,017)	(198,604)	(259,074)	(289,640)	(256)	-
9148 NW Local Environmental Protection Group	81,203	49,366	22,667	(662)	2,167	506	2,095	1,575	-
9149 Big Lakes Developmental Center Inc	4,570,913	2,778,835	1,275,950	(19,971)	(72,699)	(81,474)	(265,635)	12,739	-
9150 Multi Community Diversified Service Inc	3,264,645	1,984,704	911,311	(101,823)	(102,262)	(153,579)	(274,944)	(5,856)	-
9151 High Plains Mental Health Center	5,778,057	3,512,704	1,612,918	(44,789)	(49,501)	(89,530)	(328,127)	17,416	-
9152 Arrowhead West Inc	5,926,014	3,602,653	1,654,220	(157,484)	(176,781)	(217,513)	(467,317)	(5,785)	-
9153 Barton County Extension Council	-	-	-	(4,605)	(2,829)	(231)	-	-	-
9154 NE Kansas Area Agency on Aging Inc	495,585	301,285	138,340	21,087	21,095	20,457	(3,421)	5,856	-
9155 City of Onaga	295,124	179,417	82,383	(3,100)	(3,675)	(3,965)	(14,240)	1,387	-
9156 Central Rush County Ems	33,278	20,231	9,290	(2,356)	(2,906)	(1,384)	(1,852)	125	-
9157 Tri-Valley Developmental Service Inc	2,758,619	1,677,071	770,056	(142,960)	(110,930)	(107,910)	(208,013)	(617)	-
9159 Sunflower Extension District 6	102,757	62,470	28,684	90	713	(507)	(4,788)	501	-
9160 Goodland Housing Authority	124,607	75,753	34,783	(4,661)	(6,321)	(3,623)	(8,574)	99	-
9161 Medicine Lodge Township	85,802	52,162	23,951	(2,660)	(3,259)	(3,417)	(5,301)	222	-
9162 NW Kansas Groundwater Mgt Dist 4	206,125	125,311	57,539	(16,562)	(16,943)	(15,451)	(11,904)	875	-
9163 Coldwater-Wilmore Regional Library	29,785	18,107	8,314	(993)	(831)	(550)	(1,615)	109	-
9164 Twin Valley Developmental Services Inc	2,036,006	1,237,767	568,342	(75,941)	(85,340)	(127,879)	(177,810)	(4,140)	-
9166 Scott County Extension Council	14,685	8,928	4,099	(1,423)	(1,929)	(1,861)	(187)	213	-
9169 Housing Authority City of Iola	278,347	169,218	77,699	(10,562)	(5,936)	(5,970)	(13,727)	1,304	-
9170 Plumb Township Wabaunsee Co	17,251	10,488	4,816	(1,614)	(1,472)	(1,344)	(2,095)	(151)	-
9171 Training & Evaluation Center Hutchinson	3,682,422	2,238,686	1,027,931	(68,711)	(58,591)	(76,196)	(188,100)	15,886	-
9172 Nemaha County Training Center Inc	1,098,110	667,584	306,533	(56,790)	(41,548)	(35,830)	(66,064)	2,994	-
9173 Sheltered Living Inc	4,707,777	2,862,040	1,314,155	45,030	50,970	(8,236)	(234,955)	19,340	-
9174 Starkey Inc	9,214,226	5,601,684	2,572,109	(441,209)	(476,731)	(513,969)	(768,576)	(13,357)	-
9175 Community Living Opportunities Inc	587,525	357,179	164,005	(629,802)	(346,637)	(193,268)	(102,987)	(8,201)	-
9176 City of Grainfield	-	-	-	(4,569)	(4,438)	(4,396)	(1,083)	(116)	-
9177 City of Cunningham	81,657	49,642	22,794	(2,586)	(3,015)	(1,240)	(4,190)	332	-
9178 City of Greeley	50,273	30,563	14,033	113	221	230	317	777	-
9179 Halstead Public Library	-	-	-	(4,892)	(3,010)	(247)	-	-	-
9181 Colby Recreation Dept	41,114	24,995	11,477	(4,002)	(2,894)	(488)	(2,133)	156	-
9182 City of Whitewater	128,002	77,817	35,731	(1,940)	(2,983)	(3,157)	(5,542)	769	-
9183 Walnut Creek Extension Dist 2	118,172	71,841	32,987	(1,356)	(1,462)	(2,285)	(6,141)	483	-
9184 SC Kansas Area Agency on Aging	268,123	163,002	74,845	(16,923)	(16,914)	(19,850)	(21,807)	(149)	-
9185 Rice County Council on Aging	250,477	152,274	69,919	(2,197)	(3,881)	(4,879)	(14,639)	692	-
9186 Kingman County Council on Aging	128,515	78,129	35,874	(6,292)	(4,006)	(5,813)	(8,968)	142	-
9187 City of Norcatar	29,173	17,735	8,143	1,746	422	(119)	(1,036)	206	-
9188 Beloit Housing Authority	39,614	24,083	11,058	(8,372)	(8,100)	(2,573)	(1,974)	209	-
9190 Sherman County Conservation District	75,558	45,934	21,092	3,560	3,588	2,829	996	1,212	-
9191 Jackson County Conservation District	93,993	57,142	26,238	2,803	(219)	(2,708)	(4,865)	413	-
9192 Johnson County Extension Council	161,675	98,288	45,131	(884)	(1,560)	(3,370)	(6,119)	1,137	-
9193 Yates Center Public Library	34,305	20,855	9,576	25	(120)	(360)	(1,754)	137	-
9194 Overbrook Public Library	47,450	28,847	13,246	817	176	(323)	(2,256)	222	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9195 Franklin County RWD 6	\$ 174,959	\$ 106,364	\$ 48,839	\$ (2,560)	\$ (749)	\$ (3,550)	\$ (8,865)	\$ 775	\$ -
9196 Public Wholesale Water Supply 11	234,430	142,519	65,440	(1,118)	(2,177)	(4,703)	(13,033)	795	-
9197 Public Wholesale Water Supply 12	181,709	110,468	50,723	353	(3,548)	(2,178)	(6,982)	1,202	-
9198 Pawnee Mental Health Services Inc	7,634,229	4,641,143	2,131,060	(61,929)	(77,588)	(113,714)	(460,686)	17,315	-
9199 Topeka Association for Retarded Citizens	3,383,606	2,057,025	944,518	(46,295)	(37,682)	(57,794)	(191,584)	10,459	-
9200 North Central Regional Planning Commission	937,778	570,111	261,776	2,742	(894)	(12,639)	(49,933)	3,476	-
9201 Coffeyville Regional Medical Center Inc	19,158,643	11,647,279	5,348,048	(242,538)	(344,522)	(376,904)	(844,662)	109,350	-
9202 Kansas Public Telecommunications	1,137,586	691,583	317,552	19,856	10,292	(7,553)	(51,545)	5,880	-
9204 Elk County Council on Aging	99,579	60,538	27,797	(3,779)	355	2,589	(1,719)	999	-
9205 City of La Harpe	159,800	97,148	44,607	1,289	2,338	4,812	(8,592)	396	-
9206 City of Offerle	37,246	22,643	10,397	(770)	(486)	(659)	(2,160)	103	-
9207 Wabaunsee County Extension Council	39,614	24,083	11,058	432	(70)	(375)	(278)	517	-
9208 Cowley County Council on Aging	184,867	112,388	51,605	(818)	(1,755)	(3,666)	(11,433)	386	-
9209 McPherson County Council on Aging	82,604	50,218	23,059	(2,368)	(1,874)	(1,671)	(5,412)	110	-
9210 Center Twp Reno County	33,752	20,519	9,422	(804)	(909)	(369)	(1,345)	212	-
9211 RWD 5 Anderson Co	86,828	52,786	24,238	983	(453)	(1,525)	(4,396)	377	-
9212 RWD 3 Cowley Co	100,684	61,210	28,106	(326)	(141)	(950)	193	1,499	-
9213 RWD 6 Crawford Co	54,082	32,879	15,097	(1,660)	(1,871)	(2,297)	(3,615)	89	-
9214 RWD 1 Woodson Co	137,338	83,493	38,337	(1,052)	121	(3,015)	(7,058)	594	-
9215 Kansas Bostwick Irrigation District 2	503,756	306,253	140,621	(16,461)	(17,548)	(13,300)	(28,016)	1,759	-
9216 Greeley County Library	50,648	30,791	14,138	(1,235)	(1,069)	(1,205)	(2,859)	164	-
9217 Haskell Township Library	84,894	51,610	23,698	2,468	2,268	1,906	(20,528)	(3,034)	-
9218 City of Kensington	83,176	50,566	23,218	644	408	(232)	(3,616)	453	-
9219 City of Mound Valley	56,096	34,103	15,659	(202)	203	90	(2,307)	327	-
9220 Kanwaka Township	121,271	73,725	33,852	(254)	(430)	(1,853)	(5,893)	568	-
9221 Lincoln Township Dickinson County	31,028	18,863	8,661	(260)	(507)	(565)	(1,635)	120	-
9222 Doniphan Co Conservation District	55,346	33,647	15,449	1,536	1,180	724	(3,090)	140	-
9224 Gove County Medical Center	8,186,679	4,976,998	2,285,274	210,172	199,857	122,016	(244,315)	63,785	-
9225 Bird City Housing Authority	34,423	20,927	9,609	(1,319)	(553)	(1,718)	(3,230)	(124)	-
9226 Scott Recreation Commission	86,927	52,846	24,265	(616)	(1,785)	(1,958)	(5,075)	247	-
9227 Labette Center for Mental Health Service	2,153,882	1,309,428	601,246	(20,004)	(4,567)	(7,655)	(105,831)	9,218	-
9228 Cheney Recreation Commission	97,625	59,350	27,251	4,916	4,609	4,117	1	1,288	-
9229 Douglass Public Library	32,903	20,003	9,185	(64)	8	(189)	(1,753)	116	-
9230 Reno Township	122,218	74,301	34,117	(896)	843	(3,552)	(7,868)	234	-
9231 City of Richmond	101,355	61,618	28,293	(3,068)	(3,557)	(565)	(2,537)	929	-
9233 Iroquois Center for Human Development	1,053,423	640,417	294,058	(18,687)	(30,954)	(44,345)	(69,216)	1,949	-
9234 Bert Nash Community Mental Health	8,589,238	5,221,729	2,397,647	73,933	49,870	(48,063)	(425,548)	36,645	-
9235 City of Elwood	455,378	276,842	127,117	6,362	5,767	(1,964)	(23,556)	1,734	-
9236 City of Elk City	57,833	35,159	16,144	(1,418)	(3,350)	(3,681)	(5,603)	(231)	-
9237 Park Township	32,667	19,859	9,119	(896)	2,924	(572)	(2,182)	45	-
9238 Unified Government of Wyandotte County	69,831,574	42,453,311	19,493,167	(710,274)	(859,200)	(1,132,179)	(3,748,321)	255,880	-
9240 Flint Hills Community Health Center Inc	5,500,105	3,343,726	1,535,329	(129,778)	(135,443)	(65,242)	(222,998)	34,105	-
9242 University of Kansas Hospital Authority	33,322,359	20,257,949	9,301,785	(2,080,052)	(1,362,699)	(1,150,216)	(2,009,660)	91,394	-
9243 St Francis Housing Authority	33,121	20,135	9,245	994	1,064	903	(815)	286	-
9244 Horton Housing Authority	63,419	38,555	17,703	(8,592)	(9,232)	(9,238)	(8,014)	(507)	-
9245 Lawrence Housing Authority	1,961,495	1,192,468	547,542	(50,230)	(29,376)	(35,375)	(104,452)	7,457	-
9246 Lincoln Housing Authority	93,756	56,998	26,172	1,156	1,535	934	(5,599)	168	-
9247 City of Burden	106,388	64,678	29,698	(2,956)	(2,595)	(1,152)	(5,907)	331	-
9248 City of Longton	70,070	42,598	19,560	(1,103)	(1,060)	(956)	(3,341)	335	-
9249 City of Westmoreland	166,136	101,000	46,376	1,143	(1,150)	(2,123)	(8,961)	588	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9250 Consolidated RWD 2	\$ 232,870	\$ 141,571	\$ 65,005	\$ (7,927)	\$ (1,494)	\$ (2,739)	\$ (11,851)	\$ 963	\$ -
9251 Towanda Township	53,253	32,375	14,865	(1,214)	(1,507)	(606)	(2,795)	201	-
9253 City of Herndon	37,976	23,087	10,601	(3,439)	(1,513)	(516)	(2,102)	121	-
9254 Housing Authority of City of Galena	58,879	35,795	16,436	(3,005)	(2)	(1,456)	(3,301)	204	-
9255 Atchison Housing Authority	466,806	283,790	130,307	3,072	2,658	(964)	(22,193)	2,142	-
9256 Jetmore Public Library	30,713	18,671	8,573	34	140	(11)	(1,322)	167	-
9257 Hays Housing Authority	55,760	33,899	15,565	(1,317)	(574)	(685)	(2,780)	244	-
9258 Housing Authority of City of Belleville	81,163	49,342	22,656	(2,478)	(741)	(945)	(4,068)	350	-
9259 Sharon Springs Housing Authority	27,179	16,523	7,587	1,595	1,371	272	(1,394)	100	-
9260 Haysville Community Library	204,901	124,567	57,197	1,469	(3,864)	(4,506)	(5,399)	1,919	-
9261 Hamilton County Library	92,631	56,314	25,858	(3,823)	(3,564)	(3,090)	(5,645)	240	-
9262 Ellis Public Library	33,792	20,543	9,433	(271)	(229)	(248)	(898)	306	-
9263 Bucklin Public Library	17,172	10,440	4,794	(2,294)	(2,470)	(2,479)	(892)	123	-
9264 Elkhart Cemetery District	31,956	19,427	8,920	(659)	(550)	(557)	(1,646)	132	-
9265 Ellis Recreation Commission	61,030	37,103	17,036	838	51	(1,004)	(2,451)	397	-
9266 Clay County Conservation District	66,814	40,619	18,651	1,061	589	2,205	(2,505)	378	-
9267 City of Linn Valley	137,535	83,613	38,392	(4,808)	(6,287)	(3,908)	(2,485)	1,540	-
9268 City of Blue Mound	82,071	49,894	22,910	(1,039)	(163)	(508)	(3,664)	433	-
9269 Kansas Workers Risk Cooperative for Counties	786,702	478,267	219,604	43,403	23,439	1,224	(38,688)	3,307	-
9270 Manhattan Housing Authority	477,248	290,137	133,222	(7,966)	460	371	(17,475)	3,218	-
9271 Norton Housing Authority	109,270	66,430	30,502	(480)	(1,208)	(2,000)	(5,861)	406	-
9272 Topeka Housing Authority	2,581,272	1,569,255	720,550	27,109	12,547	(1,727)	(99,958)	16,379	-
9275 City of Linwood	113,277	68,865	31,621	3,753	2,966	4,534	631	1,625	-
9276 Lindsborg Community Library	29,331	17,831	8,188	(511)	(397)	(439)	(1,553)	112	-
9277 City of North Newton	528,567	321,336	147,547	3,597	404	(9,980)	(28,718)	1,920	-
9278 City of Arcadia	68,037	41,362	18,992	(3,896)	(1,811)	(4,818)	(1,141)	862	-
9279 Four County Mental Health Center Inc	11,039,626	6,711,415	3,081,662	(98,864)	46,624	40,594	(400,715)	74,304	-
9280 Disability Planning Organization of Kansas Inc	489,367	297,505	136,605	27,175	19,031	5,718	(15,256)	3,738	-
9281 OCCK Inc	10,052,266	6,111,161	2,806,045	153,680	141,832	17,675	(410,448)	59,032	-
9282 Housing Authority of Kansas City Kansas	5,600,157	3,404,552	1,563,258	(84,578)	(44,190)	(36,866)	(269,113)	25,599	-
9283 Hoisington Recreation Commission	48,102	29,243	13,427	115	(174)	(449)	(2,195)	250	-
9284 Cottonwood Inc	7,325,979	4,453,745	2,045,014	(99,755)	(126,421)	(151,535)	(445,677)	16,895	-
9285 Johnson Co Fire Dist No 2	3,355	2,040	937	(438,528)	(277,105)	(30,603)	(4,478)	(659)	-
9286 Oskaloosa Public Library	49,187	29,903	13,730	1,965	1,745	1,652	(272)	602	-
9287 Basehor Community Library	368,984	224,320	103,000	(1,946)	(2,330)	(2,954)	(17,277)	1,794	-
9288 City of Gypsum	83,926	51,022	23,428	(1,883)	(1,967)	(2,568)	(6,037)	24	-
9289 Greenleaf Housing Authority	22,541	13,703	6,292	(442)	(914)	(335)	(1,060)	112	-
9292 Spring Hill Recreation Commission	306,138	186,113	85,457	7,419	2,958	(338)	(12,787)	1,757	-
9293 RWD 4 Franklin Co	50,155	30,491	14,000	(1,853)	2,074	(917)	(3,016)	129	-
9294 Mulvane Public Library	194,420	118,196	54,272	7,831	2,589	(2,729)	(9,383)	927	-
9295 City of Prescott	90,736	55,162	25,329	2,353	2,143	2,614	(2,134)	790	-
9297 Thomas Co Economic Development Alliance	70,011	42,562	19,543	(294)	(404)	(662)	(3,336)	330	-
9298 Housing Authority of City of Holton	76,979	46,798	21,488	(254)	(179)	(789)	(3,542)	392	-
9299 City of Bentley	125,001	75,993	34,894	(1,357)	488	(459)	(5,836)	598	-
9301 The Center for Counseling & Consultation	2,589,601	1,574,319	722,875	(98,837)	(56,682)	(41,111)	(132,989)	10,650	-
9306 River Valley Extension District 4	276,669	168,198	77,231	(1,059)	(1,212)	(4,474)	(14,440)	1,104	-
9307 Public Wholesale Water Supply District 13	176,932	107,564	49,390	(6,204)	(4,635)	(5,939)	(8,620)	905	-
9308 Linn County Library District 1	49,010	29,795	13,681	2,844	2,779	2,568	(1,235)	382	-
9309 Pleasanton Housing Authority	82,663	50,254	23,075	2,148	1,770	(50)	(4,819)	196	-
9310 Public Housing Agency of S Hutchinson	223,751	136,027	62,459	2,295	1,000	261	(7,415)	1,665	-
9311 Housing Authority of the City of Solomon	23,686	14,399	6,612	(1,585)	(1,871)	(2,019)	(2,340)	(89)	-
9313 USD 350 Recreation Commission	47,470	28,859	13,251	149	282	1,840	(2,024)	214	-
9314 Wellington Housing Authority	169,412	102,992	47,291	(3,604)	(2,414)	(3,344)	(10,055)	439	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9317 Nippawalla Township	\$ -	\$ -	\$ -	\$ (2,471)	\$ (2,603)	\$ (2,971)	\$ (1,101)	\$ (150)	\$ -
9318 Linn County Library District # 5	71,768	43,630	20,034	3,522	3,905	1,676	(1,676)	643	-
9320 City of Vermillion	34,502	20,975	9,631	(787)	(675)	(684)	(1,852)	131	-
9321 Public Wholesale Water Supply District # 20	155,003	94,233	43,269	(1,332)	264	(1,903)	(8,844)	449	-
9322 Thomas County Historical Society	107,277	65,218	29,946	(9,944)	(7,965)	(4,666)	(7,443)	110	-
9323 Phillips-Rooks Extension Dist # 5	64,030	38,927	17,874	(1,197)	(220)	(1,549)	(2,099)	526	-
9329 Jefferson County Rural Water Dist No 13	161,754	98,336	45,153	(1,885)	1,289	(1,630)	(8,019)	712	-
9330 Rose Hill Recreation Commission	131,633	80,025	36,745	(1,862)	(3,129)	(2,738)	(8,232)	253	-
9339 Coffey County Conservation District	40,720	24,755	11,367	(483)	(608)	(975)	(2,560)	82	-
9341 Meadowlark Extension District	241,871	147,043	67,517	239	(2,610)	(1,449)	(11,678)	1,087	-
9342 Park City Public Library	106,112	64,510	29,621	3,457	2,098	(437)	(4,030)	704	-
9347 Auburn Township	139,154	84,597	38,844	6,283	5,761	4,049	707	2,029	-
9350 The Housing Authority of the City of Paola	209,915	127,615	58,597	(734)	(1,891)	(3,973)	(12,588)	516	-
9351 The Housing Authority of the City of Phillipsburg	99,401	60,430	27,747	1,205	3	(389)	(3,061)	801	-
9353 Equus Beds Groundwater Mgmt Dist # 2	201,427	122,456	56,228	(6,495)	(8,415)	(6,008)	(10,351)	892	-
9354 Americus Township Library	19,403	11,796	5,416	(7)	(45)	(175)	(971)	83	-
9360 Southeast Kansasworks Inc	1,050,502	638,641	293,243	(7,809)	(16,346)	(30,886)	(58,452)	3,795	-
9362 Kansas Power Pool	869,267	528,461	242,652	(2,095)	(20,214)	(23,778)	(57,055)	1,288	-
9363 Osborne Housing Authority	74,393	45,226	20,766	(136)	29	(1,172)	(3,877)	300	-
9365 Newton Housing Authority	235,022	142,879	65,605	(9,317)	(7,040)	(6,066)	(12,695)	896	-
9366 Lincoln Carnegie Library	36,298	22,067	10,133	145	268	(167)	(1,586)	198	-
9367 City of St George	294,808	179,225	82,294	11,390	7,612	293	(10,953)	1,968	-
9370 Ashland Library	32,548	19,787	9,086	309	134	(586)	(1,649)	142	-
9372 City of Otis	82,288	50,026	22,970	2,110	2,652	1,158	(1,734)	795	-
9375 City of Chanute Housing Authority	266,030	161,730	74,261	(1,176)	753	(124)	(8,513)	2,054	-
9380 Baldwin City Recreation Commission	259,536	157,782	72,448	32,365	32,433	16,441	(10,892)	1,108	-
9381 Barton County Conservation District	58,168	35,363	16,237	7,403	7,418	5,365	1,366	981	-
9382 Coffey County Housing Authority	82,643	50,242	23,070	35	186	(659)	(3,817)	416	-
9383 Parsons Housing Authority	182,558	110,984	50,960	(1,350)	1,500	(2,202)	(9,364)	750	-
9387 Hoxie Housing Authority	42,713	25,967	11,923	(2,167)	(1,550)	1,114	(168)	542	-
9403 Strong City Housing Authority	24,732	15,035	6,904	(1,697)	(724)	(1,078)	(2,024)	(34)	-
9404 Public Wholesale Water Supply District # 23	230,679	140,239	64,393	(5,152)	(4,757)	(7,025)	(10,164)	1,385	-
9406 Stockton Recreation Commission	39,575	24,059	11,047	(730)	(943)	(462)	(1,943)	176	-
9407 Unified Greeley County	1,510,992	918,590	421,787	(16,871)	(17,709)	(20,598)	(75,140)	6,656	-
9408 Great Plains Development Authority	336,377	204,497	93,898	(39,952)	(16,411)	(5,770)	(12,288)	2,401	-
9411 Horsethief Reservoir	124,074	75,429	34,635	3,714	2,939	1,602	(6,780)	342	-
9412 City of Fontana	13,047	7,932	3,642	(1,200)	(362)	(183)	(695)	46	-
9414 Valley Township	-	-	-	(231)	(91)	-	-	-	-
9418 Garden City Housing Authority	185,163	112,568	51,687	(2,015)	(2,759)	(2,140)	(8,704)	906	-
9424 Rural Water District # 5	507,131	308,305	141,563	21,985	22,742	4,835	(20,706)	2,915	-
9425 Oaklawn Improvement District	152,023	92,421	42,437	1,323	3,171	1,987	(4,930)	1,111	-
9427 Twin Creeks Extension District # 9	90,558	55,054	25,279	411	1,182	405	(4,879)	282	-
9432 Graves Memorial Public Library	27,949	16,991	7,802	1,230	1,443	1,198	117	392	-
9434 Pottawatomie Co RWD # 4	83,472	50,746	23,301	(3,331)	(1,837)	(705)	(4,797)	220	-
9436 Neodesha Housing Authority	129,028	78,441	36,018	1,179	(2,250)	(3,536)	(7,928)	304	-
9443 Minneha Township	90,558	55,054	25,279	(1,880)	(2,262)	(2,502)	(5,667)	191	-
9447 Golden Prairie Extension District 12	204,388	124,255	57,054	5,397	2,636	2,061	(7,780)	1,267	-
9448 Frontier Extension District # 11	202,789	123,284	56,608	(2,598)	(2,660)	(1,783)	(10,577)	765	-
9449 Southwind Extension District # 10	190,078	115,556	53,059	8,331	8,005	4,429	(7,773)	1,018	-
9451 Montgomery Co RWD # 12	30,239	18,383	8,441	(79)	(177)	(341)	(1,486)	138	-
9455 Coffey County Fire District # 1	106,665	64,846	29,775	53	(742)	(1,513)	(5,573)	418	-
9460 Liberal Housing Authority	186,861	113,600	52,161	(4,867)	(7,830)	(4,665)	(9,085)	906	-
9463 City of Benton	279,196	169,734	77,936	34,591	18,760	(8,426)	(16,928)	779	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
9468 Salt Creek Township	\$ 35,726	\$ 21,719	\$ 9,973	\$ (722)	\$ (615)	\$ (698)	\$ (2,094)	\$ 100	\$ -
9480 Clay Center Housing Authority	223,317	135,763	62,338	2,587	2,545	214	(11,537)	819	-
9482 RWD # 1 Washington	175,807	106,880	49,076	(2,288)	(1,976)	(2,377)	(9,602)	599	-
9483 Leavenworth Water District # 7	61,603	37,451	17,196	7,996	8,012	7,724	5,446	1,804	-
9484 Lakin Comanche Cemetery District	77,512	47,122	21,637	(1,282)	(1,461)	(1,771)	(4,630)	199	-
9486 Chisholm Creek Utility Authority	248,898	151,314	69,479	(2,048)	(2,957)	(4,663)	(14,367)	723	-
9490 City of Atlanta	27,495	16,715	7,675	(1,264)	(916)	217	(1,306)	117	-
9491 Chapman Housing Authority	24,021	14,603	6,705	(1,088)	(1,015)	(1,388)	(1,951)	(21)	-
9493 Downs Housing Authority	51,635	31,391	14,414	(512)	(134)	87	(2,041)	315	-
9494 Garfield Township	35,134	21,359	9,807	(554)	(421)	(397)	(1,832)	137	-
9495 Seneca Housing Authority	85,861	52,198	23,968	(7,061)	(5,772)	(2,418)	(4,406)	374	-
9497 Beck-Bookman Library	59,806	36,359	16,695	(1,284)	(1,181)	(2,451)	(4,583)	(24)	-
9499 Midway Extension District # 15	71,866	43,690	20,061	37	(454)	(2,619)	(2,973)	483	-
9510 Douglas County Conservation District	114,738	69,753	32,028	915	146	109	(5,526)	498	-
9515 Northeast Kansas Environmental Services	69,656	42,346	19,444	1,341	313	(422)	(3,262)	333	-
9516 Grant Township	109,033	66,286	30,436	(350)	(991)	(1,251)	(5,299)	501	-
9518 Hesston Recreation Commission	122,514	74,481	34,199	3,678	1,418	2,287	(1,570)	1,361	-
9519 Williamsport Township	63,853	38,819	17,824	(2,986)	(3,473)	(3,370)	(6,489)	(337)	-
9520 Clay Center Public Utilities Commission	1,457,107	885,832	406,745	(21,695)	(18,611)	(26,392)	(76,993)	5,666	-
9521 Hill City Housing Authority	40,029	24,335	11,174	433	291	(146)	(1,662)	232	-
9522 Wellsville Fire District	20,093	12,216	5,609	(319)	(313)	(281)	(1,072)	74	-
9523 Frontenac Housing Authority	20,271	12,324	5,659	2,516	1,483	(245)	(1,090)	78	-
9529 Butler County Fire District # 3	283,222	172,182	79,060	12,119	3,985	(691)	(17,046)	577	-
9534 Cowley Rural Water District # 5	189,387	115,136	52,867	18,590	2,890	(3,857)	(11,831)	378	-
9541 Lincoln Library	74,057	45,022	20,673	9,241	5,779	181	(2,895)	469	-
9544 Cottonwood Extension District	68,432	41,602	19,102	8,511	5,007	(343)	(3,392)	300	-
9547 Flint Hills Metropolitan Planning Organization	170,774	103,820	47,671	21,095	13,474	313	(12,235)	(51)	-
9556 Clearwater Recreation Commission	56,392	34,283	15,742	7,030	7,045	3,301	(2,378)	246	-
9559 Minneapolis Housing Authority	160,866	97,796	44,905	20,079	20,121	10,382	(6,266)	779	-
9561 Valley Center Recreation Commission	242,246	147,271	67,622	30,911	30,975	29,843	7,359	4,225	-
9568 Coldwater Housing Authority	26,114	15,875	7,289	3,328	3,335	3,213	698	436	-
9569 Wild West Extension District # 18	84,045	51,094	23,461	10,723	10,745	10,353	2,519	1,458	-
9572 Franklin County Rural Water District # 1	111,422	67,738	31,103	14,205	14,233	13,713	3,030	1,873	-
9573 City of Copeland	37,029	22,511	10,336	4,717	4,726	4,553	906	601	-
9574 Walnut Township	39,496	24,011	11,025	5,030	5,041	4,856	948	639	-
9581 West Plains Extension District # 19	21,455	13,044	5,989	2,786	2,791	2,690	1,898	625	-
9582 South Central Kansas Clinic LLC	422,633	256,935	117,976	54,859	54,970	52,996	37,369	12,367	-
9583 Chisholm Trail District # 20	34,798	21,155	9,714	4,517	4,526	4,363	3,077	1,018	-
9588 Haven Community Ems	37,483	22,787	10,463	4,866	4,875	4,701	3,314	1,095	-
9589 Shawnee County Conservation District	19,028	11,568	5,311	2,470	2,475	2,386	1,682	557	-
9590 Nortonville Public Library	9,928	6,036	2,771	1,289	1,291	1,245	877	291	-
Total Local Group	\$ 1,973,811,456	\$ 1,199,956,204	\$ 550,980,523	\$ (17,978,894)	\$ (17,460,411)	\$ (26,681,016)	\$ (99,663,764)	\$ 8,395,691	\$ -

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,203,760	\$ 802,023	\$ 465,970	\$ (7,829)	\$ (8,647)	\$ (8,495)	\$ (64,674)	\$ 915	\$ -
S367 Kansas State University	2,944,593	1,961,879	1,139,839	13,345	9,692	(2,571)	(141,411)	5,249	-
S379 Emporia State University	1,034,671	689,365	400,517	7,091	(1,030)	(10,740)	(50,136)	2,011	-
S385 Pittsburg State University	1,177,092	784,255	455,647	(70,632)	(74,429)	(15,724)	(52,360)	3,139	-
S682 Staff Benefits University of Kansas	3,801,037	2,532,498	1,471,365	(92,911)	(128,140)	(93,779)	(194,286)	6,439	-
S683 University of Kansas Medical Center	7,964,013	5,306,143	3,082,834	227,689	79,943	(58,952)	(406,045)	10,911	-
S715 Wichita State University	3,355,241	2,235,480	1,298,799	20,698	16,238	(25,332)	(149,837)	8,930	-
Other state agencies	109,613,533	73,031,659	42,430,913	(518,238)	(1,137,645)	(1,355,424)	(5,272,331)	224,319	-
3 Anderson County	1,145,340	763,100	443,356	155,315	147,700	137,611	45,410	19,192	-
4 Atchison County	3,966,030	2,642,427	1,535,233	220,189	11,009	(43,500)	(148,716)	16,580	-
12 Cherokee County	2,796,844	1,863,439	1,082,646	337,575	230,693	37,842	(68,620)	17,850	-
18 Cowley County	3,148,943	2,098,030	1,218,942	(3,163)	(10,550)	(36,151)	(132,072)	10,386	-
20 Dickinson County	2,663,646	1,774,694	1,031,086	(4,292)	(27,412)	(45,794)	(123,020)	6,825	-
22 Douglas County	17,389,960	11,586,322	6,731,577	73,612	(41,422)	(279,014)	(687,990)	67,959	-
25 Ellis County	7,515,496	5,007,312	2,909,215	66,015	8,738	(27,683)	(239,251)	38,802	-
28 Ford County	7,841,028	5,224,202	3,035,227	120,780	71,015	(3,155)	(264,842)	36,841	-
29 Franklin County	7,836,072	5,220,900	3,033,309	2,258	(44,608)	(105,371)	(302,336)	31,559	-
33 Gray County	1,315,360	876,378	509,170	(6,312)	(17,663)	(32,558)	(69,435)	1,855	-
37 Harvey County	3,487,293	2,323,461	1,349,916	64,068	23,396	(14,628)	(138,993)	12,359	-
39 Jefferson County	4,880,351	3,251,607	1,889,162	615,406	582,953	296,057	(127,702)	23,864	-
41 Johnson County	128,024,401	85,298,176	49,557,678	129,876	(939,100)	(1,534,442)	(5,226,847)	451,159	-
42 Kearny County	2,531,981	1,686,971	980,119	(8,867)	(14,500)	(17,546)	(95,781)	10,148	-
45 Labette County	2,126,589	1,416,872	823,193	23,805	20,481	11,693	(61,588)	11,752	-
47 Leavenworth County	16,455,073	10,963,439	6,369,686	334,437	146,061	(67,143)	(608,244)	68,150	-
56 Miami County	10,274,658	6,845,645	3,977,275	235,565	125,340	38,026	(298,415)	57,153	-
61 Neosho County	1,864,634	1,242,340	721,792	(2,262)	(9,183)	(2,465)	(51,853)	11,022	-
66 Ottawa County	834,002	555,666	322,838	77,034	12,400	594	(23,951)	4,730	-
71 Reno County	6,392,915	4,259,375	2,474,669	8,926	(39,926)	(16,150)	(220,818)	29,152	-
72 Republic County	883,657	588,750	342,060	111,694	105,818	53,281	(19,688)	5,033	-
74 Riley County	5,793,927	3,860,291	2,242,804	687,074	436,919	48,887	(238,335)	17,979	-
77 Russell County	1,152,501	767,871	446,128	8,543	2,615	(13,209)	(43,211)	4,862	-
80 Sedgwick County	85,659,908	57,072,197	33,158,571	(634,363)	(914,148)	(1,564,966)	(3,841,095)	245,878	-
81 Seward County	4,771,072	3,178,798	1,846,861	104,471	81,543	59,218	(125,354)	28,179	-
82 Shawnee County	20,726,210	13,809,148	8,023,024	538,202	809,711	(9,979)	(823,807)	74,181	-
88 Sumner County	2,810,020	1,872,218	1,087,746	(6,575)	(34,118)	(41,311)	(111,274)	10,782	-
97 City of Abilene	2,884,482	1,921,829	1,116,570	(18,735)	(26,745)	(45,807)	(129,144)	8,143	-
104 City of Arkansas City	7,044,336	4,693,394	2,726,831	34,329	(21,627)	(67,973)	(240,359)	34,148	-
107 City of Atchison	5,129,287	3,417,464	1,985,524	(29,945)	(22,029)	(67,354)	(212,609)	17,639	-
120 City of Chanute	5,417,552	3,609,525	2,097,110	100,122	76,555	10,954	(162,146)	29,431	-
126 City of Coffeyville	7,051,597	4,698,232	2,729,642	(13,277)	(23,948)	(55,744)	(295,297)	22,656	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
130 City of Dodge City	\$ 9,663,010	\$ 6,438,125	\$ 3,740,508	\$ 2,929	\$ (68,350)	\$ (125,378)	\$ (375,540)	\$ 38,210	\$ -
135 City of El Dorado	5,954,194	3,967,071	2,304,842	44,914	22,068	(19,156)	(195,002)	29,607	-
141 City of Erie	416,278	277,351	161,139	14,391	17,785	15,034	(4,027)	3,640	-
142 City of Eudora	2,048,862	1,365,085	793,105	52,085	16,104	(15,375)	(79,112)	7,973	-
144 City of Fort Scott	3,788,462	2,524,120	1,466,497	(14,184)	(37,588)	(67,638)	(181,203)	8,526	-
147 City of Garden City	15,044,985	10,023,947	5,823,847	107,188	6,192	(100,810)	(475,076)	79,713	-
148 City of Garnett	1,112,513	741,228	430,649	151,353	143,955	134,155	49,516	19,734	-
151 City of Girard	981,765	654,115	380,037	(13,119)	(19,987)	(16,385)	(33,914)	4,810	-
160 City of Hays	7,940,840	5,290,703	3,073,864	34,179	(15,671)	(117,653)	(382,681)	16,765	-
170 City of Hutchinson	24,574,869	16,373,375	9,512,823	(376,148)	(396,122)	(390,199)	(1,146,022)	59,639	-
177 City of Junction City	16,205,850	10,797,391	6,273,213	23,525	(125,504)	(201,772)	(699,964)	49,445	-
186 City of Lawrence	67,245,516	44,803,333	26,030,441	(92,725)	(360,003)	(484,624)	(2,398,834)	299,895	-
187 City of Leavenworth	16,338,661	10,885,878	6,324,623	108,126	(4,706)	(127,603)	(598,423)	70,069	-
188 City of Liberal	8,225,868	5,480,608	3,184,197	74,993	3,300	(65,855)	(249,208)	45,981	-
193 City of Marion	566,132	377,194	219,147	2,888	6,456	9,958	(15,010)	3,229	-
200 City of Minneola	207,229	138,070	80,218	24,669	16,683	1,901	(8,362)	677	-
208 City of Newton	15,004,009	9,996,646	5,807,985	104,950	11,439	(94,087)	(541,573)	65,409	-
211 City of Olathe	69,180,458	46,092,517	26,779,449	933,365	129,720	(632,468)	(2,815,034)	241,987	-
214 City of Oswego	482,332	321,361	186,709	(7,114)	(9,140)	(11,612)	(19,638)	1,857	-
215 City of Ottawa	7,944,979	5,293,461	3,075,466	(21,260)	(61,614)	(133,369)	(277,835)	38,567	-
217 City of Paola	2,451,719	1,633,495	949,050	24,170	19,858	(2,608)	(85,345)	11,045	-
218 City of Parsons	4,968,820	3,310,551	1,923,408	(10,597)	(41,336)	(64,526)	(217,712)	14,592	-
221 City of Pittsburg	10,023,688	6,678,433	3,880,125	(135,627)	(151,213)	(185,602)	(469,843)	24,569	-
235 City of Topeka	98,559,441	65,666,705	38,151,923	(530,339)	(745,425)	(1,386,611)	(4,295,940)	297,653	-
246 City of Wellington	5,035,118	3,354,723	1,949,072	(1,437)	(20,752)	(60,922)	(198,842)	19,205	-
248 City of Winfield	7,411,044	4,937,719	2,868,782	(64,879)	(57,533)	(118,525)	(332,884)	20,776	-
297 Clark County	643,830	428,962	249,224	3,914	12	(5,016)	(20,297)	3,437	-
301 Pottawatomie County	8,955,231	5,966,557	3,466,530	616,042	403,442	(44,614)	(326,516)	39,018	-
304 City of Augusta	3,330,750	2,219,162	1,289,319	(18,587)	(17,142)	(2,278)	(100,984)	17,915	-
307 City of Bonner Springs	3,554,250	2,368,072	1,375,834	(100,570)	(68,735)	(68,821)	(193,533)	3,287	-
314 City of Herington	1,056,613	703,984	409,010	14,989	13,329	(1,653)	(50,732)	1,934	-
318 City of Manhattan	14,154,568	9,430,693	5,479,171	153,497	56,367	(6,346)	(479,948)	65,946	-
319 City of McPherson	7,420,711	4,944,160	2,872,524	33,935	(51,719)	(76,393)	(344,129)	17,395	-
322 City of Salina	28,382,810	18,910,472	10,986,860	(151,613)	(216,057)	(417,715)	(1,238,756)	85,942	-
366 City of Concordia	2,320,814	1,546,277	898,377	4,601	(6,229)	(17,718)	(98,440)	7,178	-
380 Haskell County	794,701	529,482	307,625	111,675	106,391	99,390	74,816	22,076	-
385 City of Baldwin City	1,494,102	995,468	578,360	(7,478)	(20,947)	(4,814)	(50,879)	6,957	-
393 City of Emporia	13,863,654	9,236,867	5,366,559	100,370	(8,849)	(140,805)	(535,594)	54,653	-
395 City of Gardner	6,689,415	4,456,923	2,589,443	156,707	89,203	12,120	(207,945)	34,777	-
404 City of Rossville	234,871	156,487	90,918	(327)	(1,405)	1,850	(7,099)	1,213	-
406 City of Spring Hill	2,362,291	1,573,912	914,432	78,700	57,525	55,129	(62,706)	13,155	-

**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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter	
442 City of Belleville	\$ 548,286	\$ 365,304	\$ 212,239	\$ 65,252	\$ 42,120	\$ 7,183	\$ (22,286)	\$ 1,688	\$ -	
459 City of Shawnee	33,206,731	22,124,482	12,854,178	218,943	(126,701)	(497,345)	(1,370,603)	117,037	-	
480 City of Lenexa	35,183,595	23,441,597	13,619,414	206,328	49,111	(360,295)	(1,414,387)	127,866	-	
483 Soldier Twp Shawnee County	1,121,106	746,954	433,975	141,200	133,745	69,878	(32,827)	4,717	-	
579 City of Scott City	424,842	283,058	164,455	59,701	56,876	53,133	39,996	11,802	-	
641 City of Moundridge	1,166,422	777,146	451,517	138,277	94,929	10,407	(55,254)	2,139	-	
676 City of Mission	4,715,831	3,141,993	1,825,477	(22,605)	(37,825)	(91,962)	(235,541)	8,806	-	
769 City of Roeland Park	2,058,458	1,371,478	796,820	(26,288)	(30,647)	(40,475)	(94,479)	5,511	-	
940 City of Louisburg	1,596,721	1,063,839	618,084	217,352	206,735	192,670	72,462	28,607	-	
1069 City of Merriam	5,497,370	3,662,705	2,128,008	(26,484)	(68,005)	(88,893)	(207,247)	23,452	-	
4087 City of Overbrook	194,153	129,357	75,156	1,075	6,156	(2,386)	(9,785)	328	-	
4126 City of Derby	11,188,292	7,454,367	4,330,938	184,517	134,826	54,582	(360,545)	54,587	-	
4182 City of Leawood	23,077,846	15,375,960	8,933,332	55,851	(45,851)	(252,252)	(900,473)	89,592	-	
4254 City of Fairway	1,440,279	959,607	557,526	(22,922)	(53,416)	(33,490)	(58,435)	5,465	-	
4279 City of Victoria	396,455	264,144	153,466	3,045	100	(3,148)	(15,613)	1,482	-	
4476 Johnson Co Consolidated Fire Dist No 2	16,689,958	11,119,935	6,460,609	70,646	(50,438)	(136,288)	(571,410)	79,796	-	
4583 City of Overland Park	34,963,361	23,294,863	13,534,162	2,028,061	1,350,646	761,173	(813,672)	220,828	-	
4612 City of Westwood	1,065,020	709,586	412,265	2,201	3,643	(25,255)	(57,179)	1,329	-	
4808 Johnson Co Park & Recreation Dist	4,220,509	2,811,977	1,633,740	117,205	66,788	21,477	(109,478)	26,024	-	
4809 City of Edwardsville	6,038,653	4,023,343	2,337,536	145,443	66,601	1,729	(176,248)	33,946	-	
4810 City of Goddard	1,722,600	1,147,708	666,811	34,392	7,209	(33,682)	(80,925)	4,307	-	
5242 City of Lansing	2,809,762	1,872,046	1,087,647	47,314	29,245	(23,239)	(123,140)	8,035	-	
5553 Riley County Law Enforcement Agency	19,594,749	13,055,295	7,585,041	(9,646)	(134,877)	(231,673)	(781,894)	72,746	-	
5621 Shawnee Heights Fire District	1,661,902	1,107,267	643,315	(17,074)	(32,456)	(48,537)	(82,433)	3,605	-	
5686 City of Park City	1,996,571	1,330,245	772,864	(4,898)	(9,356)	(15,037)	(73,251)	8,512	-	
9085 Johnson Co Fire Dist 1	7,617,585	5,075,330	2,948,734	370,816	252,585	101,275	(214,324)	42,181	-	
9238 Unified Government of Wyandotte County	177,989,955	118,588,476	68,899,116	(11,431)	(565,664)	(1,908,422)	(6,951,653)	688,371	-	
9247 City of Burden	-	-	-	(11,178)	(10,626)	(7,817)	(901)	-	-	
9267 City of Linn Valley	304,778	203,063	117,978	37,973	35,946	15,766	(11,276)	891	-	
9285 Johnson Co Fire Dist No 2	8,710,520	5,803,514	3,371,804	1,025,010	596,133	(8,455)	(340,013)	32,796	-	
9290 City of Basehor	2,269,568	1,512,134	878,540	56,715	30,855	12,058	(60,359)	13,655	-	
9316 City of Andover	6,926,864	4,615,127	2,681,358	134,967	36,699	(37,066)	(245,220)	31,072	-	
9340 McPherson County Rural Fire Dist # 9	20,051	13,359	7,762	(5,719)	(5,627)	(5,746)	(6,465)	(949)	-	
9364 Leavenworth Co Fire District # 1	1,338,146	891,560	517,991	(11,218)	(35,644)	(49,095)	(86,414)	(960)	-	
9417 Northwest Consolidated Fire District	4,234,716	2,821,443	1,639,240	188,140	128,715	44,522	(108,367)	25,944	-	
9538 Fairmount Township Fire Dept	338,880	225,784	131,179	47,621	45,368	42,382	31,903	9,414	-	
5543 City of Lake Quivira	266,738	177,718	103,253	11,934	3,127	(1,810)	(11,721)	743	-	
240 City of Wakefield	88,011	58,638	34,068	2,043	4,876	(2,078)	(5,478)	(25)	-	
Total Kansas Police and Firemen Group	\$ 1,432,229,642	\$ 954,244,460	\$ 554,409,747	\$ 9,775,428	\$ 251,653	\$ (12,364,422)	\$ (56,653,648)	\$ 5,321,958	\$ -	

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, 2021

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)	2022	2023	2024	2025	2026	Thereafter
Judges Group:									
Employer - State of Kansas									
Total Judges Group	30,739,614	11,240,382	(5,612,848)	(2,436,224)	(2,637,150)	(2,822,322)	(5,017,278)	150,060	-
Total Pension Plan	\$ 11,714,933,818	\$ 7,799,450,285	\$ 4,510,590,027	\$ (63,936,757)	\$ (71,563,825)	\$ (142,743,602)	\$ (501,710,018)	\$ 38,729,798	\$ -