

**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, 2022**

(With Independent Auditors' Report Thereon)



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

Table of Contents

	Page
Independent Auditors' Report	3
Schedules of Employer and Nonemployer Allocations	6
Schedules of Pension Amounts by Employer and Nonemployer	38
Notes to Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer	83
Other Information (Unaudited)	
Supplemental Schedule of Employer Special Funding Allocations – State/School Group	95
Supplemental Schedule of Special Funding Amounts by Employer – State/School Group	96
Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by plan group):	105
State/School	105
Local	106
Kansas Police and Firemen (KP&F)	136



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, 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, 2022 (specified column totals), included in the accompanying schedules of pension amounts by employer and nonemployer of the Plans, and the related notes.

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, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of KPERs and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

Our objectives are 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, as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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.
- Obtain an understanding of internal control relevant to the audit 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 KPERS's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate 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.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about KPERS's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Other Information

Management is responsible for the other information included in the Schedule of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer. The other information comprises 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), but does not include the Schedules of Employer and Nonemployer Allocations and the specified column totals in the Schedules of Pension Amounts by Employer and Nonemployer and our auditors’ report thereon. Our opinions on the Schedules of Employer and Nonemployer Allocations and the specified column totals in the Schedules of Pension Amounts by Employer and Nonemployer do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Matter


We have audited, 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, the financial statements of KPERS as of and for the year ended June 30, 2022, and our report thereon, dated October 28, 2022, expressed an unmodified opinion on those statements.

Restriction on Use

Our report is intended solely for the information and use of the KPERS’s management and Board of Trustees, the State of Kansas, and KPERS’s 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 Auditing Standards*, we have also issued our report dated January 26, 2023, on our consideration of KPERS’s 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’s 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’s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Denver, Colorado
January 26, 2023

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
State/School Group:				
Special Funding Situation - Subtotal	\$ -	\$ 67,347,237	\$ 67,347,237	9.614739%
Employer - State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 858,448	\$ -	\$ 858,448	0.122555 %
S176 Kansas Development Finance Authority	112,024	-	112,024	0.015993
S246 Fort Hays State University	760,752	-	760,752	0.108608
S276 Dept of Transportation	13,252,695	-	13,252,695	1.892003
S367 Kansas State University	5,114,458	-	5,114,458	0.730159
S379 Emporia State University	615,870	-	615,870	0.087924
S385 Pittsburg State University	1,028,556	-	1,028,556	0.146840
S450 Kansas Lottery	613,237	-	613,237	0.087548
S561 Kansas Board of Regents	59,935	-	59,935	0.008557
S682 Staff Benefits University of Kansas	3,220,267	-	3,220,267	0.459737
S683 University of Kansas Medical Center	1,792,794	-	1,792,794	0.255946
S715 Wichita State University	1,349,236	-	1,349,236	0.192622
Other state agencies (less KPERS)	108,423,497	-	108,423,497	15.478937
State Subtotal	\$ 137,201,769	\$ -	\$ 137,201,769	19.587429%
Employer - Others				
4930 North Central Kansas Technical College	\$ 11,291	\$ -	\$ 11,291	0.001612 %
4931 North West Kansas Technical College	3,600	-	3,600	0.000514
5045 Allen County Community College	-	-	-	-
5046 Coffeyville Community College	16,820	-	16,820	0.002401
5047 Garden City Community College	10,020	-	10,020	0.001430
5048 Hutchinson Community College	58,388	-	58,388	0.008336
5049 Kansas City Kansas Community College	103,306	-	103,306	0.014748
5050 Neosho County Community College	10,261	-	10,261	0.001465
5107 Cowley County Community College	30,052	-	30,052	0.004290
5108 Barton County Community College	26,854	-	26,854	0.003834
5109 Butler County Community College	30,835	-	30,835	0.004402
5110 Colby Community College	26,235	-	26,235	0.003745
5111 Independence Community College	10,748	-	10,748	0.001534
5112 Labette Community College	1,516	-	1,516	0.000216
5113 Pratt Community College	26,475	-	26,475	0.003780
5177 Cloud County Community College	33,874	-	33,874	0.004836
5178 Dodge City Community College	89,550	-	89,550	0.012784
5179 Fort Scott Community College	72,087	-	72,087	0.010291
5180 Highland Community College	3,265	-	3,265	0.000466
5404 Seward County Community College	12,875	-	12,875	0.001838
5406 Johnson County Community College	34,520	-	34,520	0.004928
5596 NW Kansas Education Service Center	60,066	-	60,066	0.008575
5600 SC Kansas Special Education Coop	51,549	-	51,549	0.007359
5604 ANW Special Education Coop	24,000	-	24,000	0.003426
5608 Tri County Special Education Coop	-	-	-	-
5609 Keystone Learning Services	18,642	-	18,642	0.002661
5612 SE Kansas Education Service Center	71,437	-	71,437	0.010199
5624 Reno County Education Coop	20,016	-	20,016	0.002858
5626 High Plains Educational Coop	17,263	-	17,263	0.002465
5634 SW Kansas Coop District 613	82,454	-	82,454	0.011771
5638 East Central Kansas Coop in Education	14,466	-	14,466	0.002065

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5655 Brown Co Kansas Special Educ Coop	\$ -	\$ -	\$ -	-
5657 Doniphan County Education Coop	3,596	-	3,596	0.000513
5671 Marion County Special Education Coop	23,486	-	23,486	0.003353
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	-
5688 Sumner County Education Services	10,259	-	10,259	0.001465
9034 Three Lakes Educational Cooperative	94,205	-	94,205	0.013449
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	5,377	-	5,377	0.000768
9047 SW Plains Regional Service Center	9,242	-	9,242	0.001319
9053 SW Kansas Educational Consortium	-	-	-	-
9055 South Central Kansas Education Service	76,976	-	76,976	0.010989
9056 Smoky Hill Education Service Center	12,847	-	12,847	0.001834
9273 Nc Kansas Sp Ed Coop Interlocal 636	3,590	-	3,590	0.000513
9274 Southeast Kansas Interlocal 637	35,526	-	35,526	0.005072
9303 Wsu Campus of Applied Sciences and Technology	11,924	-	11,924	0.001702
9304 Manhattan Area Technical College	-	-	-	-
9305 Flint Hills Technical College	26,559	-	26,559	0.003792
9395 Salina Area Technical College	-	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	-
9507 Butler Co Special Education Interlocal # 638	86,722	-	86,722	0.012381
4828 USD 202 Turner	3,959,848	-	3,959,848	0.565322
4829 USD 203 Piper	2,151,162	-	2,151,162	0.307108
4871 USD 205 Bluestem	491,417	-	491,417	0.070156
4882 USD 204 Bonner Springs	2,810,886	-	2,810,886	0.401292
4912 USD 206 Remington-Whitewater	504,295	-	504,295	0.071995
4977 USD 209 Moscow	213,896	-	213,896	0.030537
4978 USD 233 Olathe	33,634,972	-	33,634,972	4.801852
4979 USD 242 Weskan	109,825	-	109,825	0.015679
4980 USD 250 Pittsburg	2,636,611	-	2,636,611	0.376412
4981 USD 253 Emporia	5,097,590	-	5,097,590	0.727751
4982 USD 259 Wichita	54,772,824	-	54,772,824	7.819570
4983 USD 260 Derby	6,816,890	-	6,816,890	0.973204
4984 USD 262 Valley Center	3,117,021	-	3,117,021	0.444997
4985 USD 265 Goddard	6,163,797	-	6,163,797	0.879966
4986 USD 266 Maize	7,701,589	-	7,701,589	1.099507
4987 USD 268 Cheney	711,950	-	711,950	0.101641
4988 USD 290 Ottawa	2,515,379	-	2,515,379	0.359105
4990 USD 314 Brewster	164,417	-	164,417	0.023473
4991 USD 348 Baldwin City	1,066,828	-	1,066,828	0.152304
4992 USD 349 Stafford	328,097	-	328,097	0.046840
4993 USD 352 Goodland	842,163	-	842,163	0.120230
4994 USD 359 Argonia Public Schools	199,865	-	199,865	0.028533
4995 USD 363 Holcomb	887,660	-	887,660	0.126726
4996 USD 371 Montezuma	241,732	-	241,732	0.034511
4997 USD 373 Newton	3,697,285	-	3,697,285	0.527838
4998 USD 376 Sterling	458,546	-	458,546	0.065464
4999 USD 383 Manhattan	7,648,620	-	7,648,620	1.091945
5000 USD 385 Andover	4,443,809	-	4,443,809	0.634414
5001 USD 386 Madison-Virgil	263,209	-	263,209	0.037577
5002 USD 390 Hamilton	92,823	-	92,823	0.013252
5004 USD 394 Rose Hill	1,343,332	-	1,343,332	0.191779
5005 USD 396 Douglass Public Schools	602,133	-	602,133	0.085963
5006 USD 398 Peabody-Burns	267,684	-	267,684	0.038216

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5007 USD 399 Paradise	\$ 140,898	\$ -	\$ 140,898	0.020115 %
5008 USD 404 Riverton	661,756	-	661,756	0.094475
5010 USD 409 Atchison Public Schools	1,497,968	-	1,497,968	0.213855
5011 USD 420 Osage City	606,812	-	606,812	0.086631
5012 USD 421 Lyndon	394,071	-	394,071	0.056259
5013 USD 443 Dodge City	7,152,808	-	7,152,808	1.021161
5014 USD 446 Independence	1,617,165	-	1,617,165	0.230872
5015 USD 448 Inman	421,652	-	421,652	0.060197
5016 USD 449 Easton	581,189	-	581,189	0.082973
5017 USD 453 Leavenworth	3,766,952	-	3,766,952	0.537784
5018 USD 456 Marais Des Cygnes Valley	267,061	-	267,061	0.038127
5019 USD 470 Arkansas City	2,748,353	-	2,748,353	0.392365
5020 USD 475 Geary Co	7,897,844	-	7,897,844	1.127525
5021 USD 477 Ingalls	287,163	-	287,163	0.040996
5022 USD 480 Liberal	4,333,600	-	4,333,600	0.618681
5024 USD 215 Lakin	637,187	-	637,187	0.090967
5025 USD 234 Fort Scott	1,847,442	-	1,847,442	0.263748
5026 USD 251 North Lyon	386,757	-	386,757	0.055215
5027 USD 261 Haysville	6,113,073	-	6,113,073	0.872725
5028 USD 267 Renwick	1,399,992	-	1,399,992	0.199868
5029 USD 288 Central Heights	493,869	-	493,869	0.070507
5031 USD 305 Salina	9,696,223	-	9,696,223	1.384268
5032 USD 361 Chaparral Schools	854,686	-	854,686	0.122018
5033 USD 378 Riley Co	559,676	-	559,676	0.079901
5034 USD 403 Otis-Bison	248,245	-	248,245	0.035440
5035 USD 413 Chanute	1,584,817	-	1,584,817	0.226254
5036 USD 415 Hiawatha	847,286	-	847,286	0.120962
5037 USD 418 McPherson	2,863,924	-	2,863,924	0.408864
5038 USD 422 Kiowa County	379,378	-	379,378	0.054161
5039 USD 439 Sedgwick Public Schools	471,512	-	471,512	0.067315
5040 USD 445 Coffeyville	1,482,181	-	1,482,181	0.211602
5041 USD 457 Garden City	7,217,682	-	7,217,682	1.030423
5042 USD 458 Basehor-Linwood	2,536,196	-	2,536,196	0.362077
5043 USD 465 Winfield	3,402,427	-	3,402,427	0.485743
5056 USD 223 Barnes	361,672	-	361,672	0.051634
5057 USD 258 Humboldt	652,976	-	652,976	0.093221
5058 USD 273 Beloit	1,276,599	-	1,276,599	0.182252
5059 USD 284 Chase County	378,466	-	378,466	0.054031
5060 USD 285 Cedar Vale	182,602	-	182,602	0.026069
5061 USD 286 Chautauqua County	378,119	-	378,119	0.053982
5062 USD 287 West Franklin	629,330	-	629,330	0.089845
5063 USD 327 Ellsworth	527,972	-	527,972	0.075375
5064 USD 338 Valley Falls	363,560	-	363,560	0.051903
5065 USD 342 McLouth	437,287	-	437,287	0.062429
5066 USD 380 Vermillion	490,227	-	490,227	0.069987
5067 USD 389 Eureka	767,254	-	767,254	0.109536
5068 USD 417 Council Grove	737,573	-	737,573	0.105299
5069 USD 440 Halstead	653,714	-	653,714	0.093327
5070 USD 464 Tonganoxie	1,651,071	-	1,651,071	0.235713
5072 USD 482 Dighton	218,435	-	218,435	0.031185
5073 USD 487 Herington	411,197	-	411,197	0.058704
5076 USD 217 Rolla	168,780	-	168,780	0.024096

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5077 USD 218 Elkhart	\$ 464,633	\$ -	\$ 464,633	0.066333 %
5078 USD 226 Meade	346,818	-	346,818	0.049513
5079 USD 235 Uniontown	461,533	-	461,533	0.065890
5080 USD 252 Southern Lyon County	587,561	-	587,561	0.083882
5081 USD 254 Barber County North	504,930	-	504,930	0.072086
5082 USD 269 Palco	118,744	-	118,744	0.016952
5083 USD 270 Plainville	340,722	-	340,722	0.048643
5087 USD 281 Graham County	356,716	-	356,716	0.050926
5088 USD 289 Wellsville	661,413	-	661,413	0.094426
5089 USD 298 Lincoln	300,584	-	300,584	0.042912
5090 USD 303 Ness City	278,161	-	278,161	0.039711
5092 USD 321 Kaw Valley	1,296,711	-	1,296,711	0.185123
5093 USD 322 Onaga-Havensville-Wheaton	296,369	-	296,369	0.042311
5095 USD 329 Mill Creek Valley	459,751	-	459,751	0.065636
5096 USD 346 Jayhawk	569,469	-	569,469	0.081299
5098 USD 360 Caldwell	287,518	-	287,518	0.041047
5099 USD 365 Garnett	927,066	-	927,066	0.132351
5100 USD 367 Osawatomie	978,809	-	978,809	0.139738
5101 USD 372 Silver Lake	716,212	-	716,212	0.102249
5102 USD 379 Clay Center	1,498,707	-	1,498,707	0.213961
5103 USD 382 Pratt	949,781	-	949,781	0.135594
5104 USD 419 Canton-Galva	297,696	-	297,696	0.042500
5105 USD 459 Bucklin	247,240	-	247,240	0.035297
5106 USD 483 Kismet-Plains	732,047	-	732,047	0.104510
5116 USD 210 Hugoton	889,371	-	889,371	0.126970
5117 USD 212 Northern Valley	169,527	-	169,527	0.024202
5118 USD 214 Ulysses	1,278,093	-	1,278,093	0.182465
5119 USD 219 Minneola	293,599	-	293,599	0.041915
5120 USD 231 Gardner Edgerton	6,555,839	-	6,555,839	0.935936
5122 USD 255 South Barber County	258,245	-	258,245	0.036868
5123 USD 256 Marmaton Valley	255,679	-	255,679	0.036502
5125 USD 320 Wamego	1,785,522	-	1,785,522	0.254908
5127 USD 332 Cunningham	216,214	-	216,214	0.030868
5128 USD 335 North Jackson	349,319	-	349,319	0.049870
5129 USD 337 Royal Valley	843,034	-	843,034	0.120355
5130 USD 343 Perry	672,393	-	672,393	0.095993
5131 USD 364 Marysville	866,018	-	866,018	0.123636
5132 USD 368 Paola	3,221,205	-	3,221,205	0.459871
5133 USD 381 Spearville-Windhorst	300,345	-	300,345	0.042878
5134 USD 393 Solomon	326,130	-	326,130	0.046560
5135 USD 402 Augusta	1,558,997	-	1,558,997	0.222568
5137 USD 432 Victoria	251,377	-	251,377	0.035888
5138 USD 454 Burlingame Public Schools	263,387	-	263,387	0.037602
5140 USD 463 Udall	343,825	-	343,825	0.049086
5141 USD 467 Wichita County Schools	408,892	-	408,892	0.058375
5142 USD 474 Haviland	108,604	-	108,604	0.015505
5143 USD 211 Norton	581,407	-	581,407	0.083004
5144 USD 216 Deerfield	264,135	-	264,135	0.037709
5145 USD 227 Jetmore	288,620	-	288,620	0.041204
5147 USD 232 De Soto	6,119,698	-	6,119,698	0.873671
5148 USD 239 North Ottawa County	608,206	-	608,206	0.086830
5149 USD 244 Burlington	1,283,692	-	1,283,692	0.183265

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5150 USD 257 Iola	\$ 989,944	\$ -	\$ 989,944	0.141328 %
5151 USD 274 Oakley	388,329	-	388,329	0.055439
5152 USD 282 West Elk	680,467	-	680,467	0.097146
5153 USD 283 Elk Valley	149,517	-	149,517	0.021346
5154 USD 299 Sylvan Grove	225,743	-	225,743	0.032228
5155 USD 311 Pretty Prairie	294,915	-	294,915	0.042103
5156 USD 315 Colby	836,970	-	836,970	0.119489
5157 USD 326 Logan	155,543	-	155,543	0.022206
5158 USD 331 Kingman-Norwich	816,072	-	816,072	0.116505
5159 USD 333 Concordia	1,323,722	-	1,323,722	0.188979
5160 USD 347 Kinsley-Offerle	332,327	-	332,327	0.047444
5161 USD 356 Conway Springs	427,293	-	427,293	0.061002
5162 USD 377 Atchison Co Community	454,742	-	454,742	0.064921
5163 USD 395 LaCrosse	317,879	-	317,879	0.045382
5164 USD 412 Hoxie Community Schools	380,069	-	380,069	0.054260
5166 USD 429 Troy	280,773	-	280,773	0.040084
5167 USD 430 South Brown County	619,881	-	619,881	0.088496
5168 USD 431 Hoisington	668,322	-	668,322	0.095412
5171 USD 444 Little River	271,483	-	271,483	0.038758
5172 USD 447 Cherryvale	744,752	-	744,752	0.106324
5173 USD 452 Stanton Co	381,501	-	381,501	0.054464
5174 USD 460 Hesston	660,958	-	660,958	0.094361
5175 USD 462 Central	308,833	-	308,833	0.044090
5176 USD 469 Lansing	2,553,269	-	2,553,269	0.364514
5185 USD 229 Blue Valley	21,840,362	-	21,840,362	3.118010
5186 USD 237 Smith Center	404,134	-	404,134	0.057696
5187 USD 240 Twin Valley	527,668	-	527,668	0.075332
5188 USD 271 Stockton	323,951	-	323,951	0.046248
5189 USD 291 Grinnell	114,346	-	114,346	0.016324
5190 USD 297 St Francis Schools	290,330	-	290,330	0.041449
5191 USD 309 Nickerson	1,053,297	-	1,053,297	0.150373
5192 USD 310 Fairfield	331,980	-	331,980	0.047395
5193 USD 313 Buhler	1,703,944	-	1,703,944	0.243261
5195 USD 323 Rock Creek	959,298	-	959,298	0.136953
5196 USD 341 Oskaloosa	577,746	-	577,746	0.082481
5197 USD 351 Macksville	299,081	-	299,081	0.042698
5198 USD 353 Wellington	1,524,445	-	1,524,445	0.217635
5199 USD 355 Ellinwood	471,636	-	471,636	0.067332
5200 USD 362 Prairie View	1,034,821	-	1,034,821	0.147735
5201 USD 369 Burrton	226,363	-	226,363	0.032316
5202 USD 392 Osborne County	292,530	-	292,530	0.041763
5203 USD 400 Smoky Valley	776,612	-	776,612	0.110872
5204 USD 405 Lyons	1,118,378	-	1,118,378	0.159664
5205 USD 408 Marion	554,857	-	554,857	0.079213
5206 USD 410 Durham Hillsboro Lehigh	533,165	-	533,165	0.076117
5207 USD 416 Louisburg	1,171,767	-	1,171,767	0.167286
5208 USD 423 Moundridge	360,148	-	360,148	0.051416
5210 USD 428 Great Bend	3,576,933	-	3,576,933	0.510656
5212 USD 434 Santa Fe Trail	949,459	-	949,459	0.135548
5213 USD 436 Caney Valley	698,688	-	698,688	0.099747
5214 USD 450 Shawnee Heights	3,638,204	-	3,638,204	0.519403
5215 USD 466 Scott Co	854,921	-	854,921	0.122052

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5216 USD 473 Chapman	\$ 977,582	\$ -	\$ 977,582	0.139563
5217 USD 476 Copeland	133,554	-	133,554	0.019067
5218 USD 481 Rural Vista	310,793	-	310,793	0.044370
5219 USD 241 Wallace County Schools	203,755	-	203,755	0.029089
5220 USD 243 Lebo-Waverly	423,084	-	423,084	0.060401
5222 USD 307 Ell-Saline	391,647	-	391,647	0.055913
5223 USD 339 Jefferson County North	445,257	-	445,257	0.063567
5226 USD 272 Waconda	260,812	-	260,812	0.037234
5227 USD 275 Triplains	101,025	-	101,025	0.014423
5228 USD 292 Wheatland	186,274	-	186,274	0.026593
5229 USD 294 Oberlin	363,105	-	363,105	0.051838
5230 USD 312 Haven	716,800	-	716,800	0.102333
5231 USD 336 Holton	1,634,703	-	1,634,703	0.233376
5233 USD 437 Auburn-Washburn	6,055,556	-	6,055,556	0.864513
5235 USD 479 Crest	234,251	-	234,251	0.033443
5236 USD 330 Mission Valley	557,404	-	557,404	0.079577
5237 USD 334 Southern Cloud County	252,262	-	252,262	0.036014
5238 USD 387 Altoona-Midway	212,923	-	212,923	0.030398
5239 USD 401 Chase Raymond	182,342	-	182,342	0.026032
5240 USD 494 Syracuse	474,872	-	474,872	0.067794
5241 USD 300 Comanche County	284,173	-	284,173	0.040570
5250 USD 306 SE of Saline	646,959	-	646,959	0.092362
5251 USD 384 Blue Valley	215,590	-	215,590	0.030778
5267 USD 397 Centre	265,874	-	265,874	0.037957
5268 USD 220 Ashland	220,001	-	220,001	0.031408
5270 USD 224 Clifton-Clyde	359,336	-	359,336	0.051300
5271 USD 225 Fowler	124,646	-	124,646	0.017795
5272 USD 230 Spring Hill	3,828,473	-	3,828,473	0.546567
5274 USD 249 Frontenac	814,602	-	814,602	0.116296
5275 USD 263 Mulvane	1,812,854	-	1,812,854	0.258810
5276 USD 264 Clearwater	904,096	-	904,096	0.129072
5278 USD 293 Quinter	308,165	-	308,165	0.043995
5280 USD 308 Hutchinson	5,080,682	-	5,080,682	0.725337
5281 USD 316 Golden Plains	247,689	-	247,689	0.035361
5283 USD 325 Phillipsburg	475,623	-	475,623	0.067902
5284 USD 340 Jefferson West	765,976	-	765,976	0.109354
5285 USD 344 Pleasanton	379,269	-	379,269	0.054146
5286 USD 350 St John-Hudson	332,202	-	332,202	0.047426
5287 USD 357 Belle Plaine	582,299	-	582,299	0.083131
5288 USD 358 Oxford	343,583	-	343,583	0.049051
5289 USD 366 Woodson	439,619	-	439,619	0.062762
5291 USD 374 Sublette	559,142	-	559,142	0.079825
5292 USD 375 Circle	1,604,824	-	1,604,824	0.229111
5293 USD 388 Ellis	360,759	-	360,759	0.051503
5294 USD 407 Russell County	868,052	-	868,052	0.123926
5295 USD 411 Goessel	284,926	-	284,926	0.040677
5296 USD 435 Abilene	1,185,188	-	1,185,188	0.169202
5297 USD 461 Neodesha	714,182	-	714,182	0.101959
5298 USD 468 Healy	85,968	-	85,968	0.012273
5299 USD 471 Dexter	232,056	-	232,056	0.033129
5300 USD 484 Fredonia	634,025	-	634,025	0.090516
5302 USD 489 Hays	2,697,961	-	2,697,961	0.385171

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5303 USD 490 El Dorado	\$ 1,633,129	\$ -	\$ 1,633,129	0.233151
5304 USD 491 Eudora	1,426,631	-	1,426,631	0.203671
5305 USD 492 Flinthills	307,012	-	307,012	0.043830
5306 USD 495 Fort Larned	1,073,404	-	1,073,404	0.153243
5307 USD 496 Pawnee Heights	183,553	-	183,553	0.026205
5308 USD 497 Lawrence	10,375,009	-	10,375,009	1.481174
5309 USD 499 Galena	739,628	-	739,628	0.105592
5310 USD 502 Lewis	109,764	-	109,764	0.015670
5312 USD 345 Seaman	3,904,972	-	3,904,972	0.557488
5313 USD 438 Skyline	338,429	-	338,429	0.048315
5314 USD 501 Topeka Public Schools	16,196,515	-	16,196,515	2.312274
5316 USD 208 Trego County	446,716	-	446,716	0.063775
5317 USD 246 Arma	491,743	-	491,743	0.070203
5318 USD 247 Cherokee	546,860	-	546,860	0.078072
5319 USD 248 Girard	808,786	-	808,786	0.115465
5320 USD 426 Pike Valley	203,147	-	203,147	0.029002
5321 USD 498 Valley Heights	416,357	-	416,357	0.059441
5322 USD 504 Oswego	464,100	-	464,100	0.066257
5324 USD 500 Kansas City	27,335,630	-	27,335,630	3.902535
5329 USD 245 Leroy-Gridley	254,956	-	254,956	0.036398
5330 USD 493 Columbus	908,318	-	908,318	0.129675
5331 USD 503 Parsons	1,211,843	-	1,211,843	0.173007
5332 USD 506 Labette County	1,271,320	-	1,271,320	0.181498
5333 USD 505 Chetopa	420,378	-	420,378	0.060015
5337 USD 207 Fort Leavenworth	1,649,581	-	1,649,581	0.235500
5366 USD 508 Baxter Springs	833,797	-	833,797	0.119036
5367 USD 507 Satanta	345,051	-	345,051	0.049261
5368 USD 101 Erie-St Paul	449,378	-	449,378	0.064155
5405 USD 511 Attica	215,677	-	215,677	0.030791
5409 USD 200 Greeley Co	235,972	-	235,972	0.033688
5410 USD 509 South Haven	230,472	-	230,472	0.032903
5430 USD 512 Shawnee Mission	25,367,680	-	25,367,680	3.621583
5436 USD 102 Cimarron-Ensign	662,775	-	662,775	0.094620
5590 USD 103 Cheylin	159,119	-	159,119	0.022716
5696 Kansas State H S Activities Assoc	257,382	-	257,382	0.036745
9291 USD 105 Rawlins County	362,213	-	362,213	0.051711
9302 USD 106 Western Plains	185,194	-	185,194	0.026439
9332 USD 107 Rock Hills	332,544	-	332,544	0.047475
9333 USD 108 Washington County	380,833	-	380,833	0.054369
9335 USD 109 Republic County	467,705	-	467,705	0.066771
9389 USD 110 Thunder Ridge	248,599	-	248,599	0.035491
9410 USD 111 Doniphan West	348,447	-	348,447	0.049746
9444 USD 114 Riverside	554,735	-	554,735	0.079196
9445 USD 112 Central Plains	533,875	-	533,875	0.076218
9446 USD 113 Prairie Hills	964,336	-	964,336	0.137672
9461 USD 115 Nemaha Central Schools	750,398	-	750,398	0.107130
Other Employers Subtotal	\$ 495,909,298	\$ -	\$ 495,909,298	70.797832%
Special Funding Situation - State of Kansas Subtotal	\$ -	\$ 67,347,237	\$ 67,347,237	9.614739%
State Subtotal	\$ 137,201,769	\$ -	\$ 137,201,769	19.587429%

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
Total State/School	\$ 633,111,067	\$ 67,347,237	\$ 700,458,304	100.000000 %
Local Group:				
2 Allen County	\$ 422,154	\$ -	\$ 422,154	0.236400 %
3 Anderson County	322,471	-	322,471	0.180579
4 Atchison County	444,947	-	444,947	0.249163
5 Barber County	220,884	-	220,884	0.123692
6 Barton County	812,728	-	812,728	0.455115
7 Bourbon County	333,512	-	333,512	0.186761
8 Brown County	301,667	-	301,667	0.168929
9 Butler County	1,643,980	-	1,643,980	0.920603
10 Chase County	255,028	-	255,028	0.142812
11 Chautauqua County	153,613	-	153,613	0.086021
12 Cherokee County	341,415	-	341,415	0.191187
13 Cheyenne County	159,722	-	159,722	0.089442
14 Clay County	372,906	-	372,906	0.208821
15 Cloud County	377,798	-	377,798	0.211561
16 Coffey County	691,161	-	691,161	0.387039
17 Comanche County	127,713	-	127,713	0.071517
18 Cowley County	505,520	-	505,520	0.283083
19 Crawford County	1,356,904	-	1,356,904	0.759845
20 Dickinson County	534,978	-	534,978	0.299579
21 Doniphan County	240,002	-	240,002	0.134397
22 Douglas County	1,970,748	-	1,970,748	1.103587
23 Edwards County	154,759	-	154,759	0.086663
24 Elk County	158,048	-	158,048	0.088504
25 Ellis County	575,715	-	575,715	0.322391
26 Ellsworth County	275,400	-	275,400	0.154220
27 Finney County	1,200,016	-	1,200,016	0.671990
28 Ford County	757,295	-	757,295	0.424073
29 Franklin County	628,079	-	628,079	0.351714
30 Geary County	901,306	-	901,306	0.504717
31 Gove County	169,616	-	169,616	0.094982
32 Graham County	198,224	-	198,224	0.111002
33 Gray County	193,168	-	193,168	0.108171
34 Greenwood County	249,321	-	249,321	0.139616
35 Hamilton County	140,175	-	140,175	0.078496
36 Harper County	308,100	-	308,100	0.172531
37 Harvey County	684,849	-	684,849	0.383505
38 Jackson County	484,865	-	484,865	0.271517
39 Jefferson County	594,733	-	594,733	0.333041
40 Jewell County	239,734	-	239,734	0.134247
41 Johnson County	14,652,640	-	14,652,640	8.205253
42 Kearny County	198,535	-	198,535	0.111176
43 Kingman County	266,684	-	266,684	0.149339
44 Kiowa County	237,415	-	237,415	0.132949
45 Labette County	366,500	-	366,500	0.205234
46 Lane County	136,918	-	136,918	0.076672
47 Leavenworth County	1,266,162	-	1,266,162	0.709031
48 Lincoln County	215,935	-	215,935	0.120920
49 Linn County	454,472	-	454,472	0.254497

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
50 Logan County	\$ 131,549	\$ -	\$ 131,549	0.073665 %
51 Lyon County	1,029,994	-	1,029,994	0.576780
52 McPherson County	808,904	-	808,904	0.452973
53 Marion County	472,735	-	472,735	0.264724
54 Marshall County	366,998	-	366,998	0.205513
55 Meade County	278,238	-	278,238	0.155809
56 Miami County	776,625	-	776,625	0.434898
57 Mitchell County	363,000	-	363,000	0.203274
58 Montgomery County	717,814	-	717,814	0.401964
59 Morris County	217,606	-	217,606	0.121856
60 Nemaha County	345,307	-	345,307	0.193366
61 Neosho County	293,870	-	293,870	0.164563
62 Ness County	154,703	-	154,703	0.086631
63 Norton County	259,853	-	259,853	0.145514
64 Osage County	411,601	-	411,601	0.230490
65 Osborne County	152,471	-	152,471	0.085381
66 Ottawa County	235,526	-	235,526	0.131891
67 Pawnee County	311,646	-	311,646	0.174517
68 Phillips County	273,331	-	273,331	0.153061
69 Pratt County	485,721	-	485,721	0.271996
70 Rawlins County	169,130	-	169,130	0.094710
71 Reno County	1,361,432	-	1,361,432	0.762380
72 Republic County	221,637	-	221,637	0.124113
73 Rice County	291,461	-	291,461	0.163214
74 Riley County	1,125,003	-	1,125,003	0.629984
75 Rooks County	278,416	-	278,416	0.155909
76 Rush County	196,072	-	196,072	0.109797
77 Russell County	296,997	-	296,997	0.166314
78 Saline County	1,377,496	-	1,377,496	0.771376
79 Scott County	187,281	-	187,281	0.104874
80 Sedgwick County	10,246,977	-	10,246,977	5.738144
81 Seward County	729,234	-	729,234	0.408359
82 Shawnee County	4,068,941	-	4,068,941	2.278542
83 Sheridan County	136,270	-	136,270	0.076309
84 Sherman County	306,517	-	306,517	0.171645
85 Smith County	254,428	-	254,428	0.142476
86 Stanton County	204,489	-	204,489	0.114511
87 Stevens County	244,210	-	244,210	0.136754
88 Sumner County	591,410	-	591,410	0.331180
89 Thomas County	310,314	-	310,314	0.173771
90 Wabaunsee County	229,722	-	229,722	0.128641
91 Wallace County	129,585	-	129,585	0.072566
92 Washington County	276,161	-	276,161	0.154646
93 Wichita County	141,324	-	141,324	0.079139
94 Wilson County	252,096	-	252,096	0.141170
95 Woodson County	210,042	-	210,042	0.117620
97 City of Abilene	154,286	-	154,286	0.086398
99 City of Alma	31,328	-	31,328	0.017543
100 City of Alma	8,400	-	8,400	0.004704
102 City of Altoona	7,067	-	7,067	0.003957
103 City of Anthony	114,931	-	114,931	0.064360
104 City of Arkansas City	269,511	-	269,511	0.150922

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
105 City of Arma	\$ 43,802	\$ -	\$ 43,802	0.024528 %
106 City of Ashland	38,991	-	38,991	0.021834
107 City of Atchison	269,255	-	269,255	0.150779
108 City of Attica	25,949	-	25,949	0.014531
109 City of Axtell	10,406	-	10,406	0.005827
110 City of Belle Plaine	44,313	-	44,313	0.024815
111 City of Bucklin	13,322	-	13,322	0.007460
112 City of Buhler	42,554	-	42,554	0.023830
113 City of Burlingame	43,413	-	43,413	0.024311
114 City of Burlington	173,137	-	173,137	0.096954
116 City of Burrton	27,627	-	27,627	0.015471
117 City of Caney	125,535	-	125,535	0.070298
118 City of Cawker City	17,388	-	17,388	0.009737
119 City of Cedar Vale	15,828	-	15,828	0.008863
120 City of Chanute	735,669	-	735,669	0.411963
122 City of Cherryvale	76,382	-	76,382	0.042773
123 City of Chetopa	50,315	-	50,315	0.028176
124 City of Cimarron	68,548	-	68,548	0.038386
125 City of Clay Center	134,342	-	134,342	0.075229
126 City of Coffeyville	507,787	-	507,787	0.284353
127 City of Colby	301,195	-	301,195	0.168664
128 City of Colony	7,914	-	7,914	0.004432
129 City of Council Grove	86,310	-	86,310	0.048332
130 City of Dodge City	565,970	-	565,970	0.316934
133 City of Edna	12,361	-	12,361	0.006922
134 City of Effingham	12,334	-	12,334	0.006907
135 City of El Dorado	399,140	-	399,140	0.223512
137 City of Ellinwood	103,478	-	103,478	0.057946
138 City of Ellis	71,591	-	71,591	0.040090
139 City of Ellsworth	114,745	-	114,745	0.064255
140 City of Enterprise	20,719	-	20,719	0.011602
141 City of Erie	53,499	-	53,499	0.029959
142 City of Eudora	185,846	-	185,846	0.104071
143 City of Florence	14,407	-	14,407	0.008068
144 City of Fort Scott	240,051	-	240,051	0.134425
145 City of Fredonia	102,438	-	102,438	0.057364
146 City of Frontenac	99,839	-	99,839	0.055908
147 City of Garden City	1,169,947	-	1,169,947	0.655152
148 City of Garnett	207,449	-	207,449	0.116168
149 City of Gas	15,242	-	15,242	0.008535
150 City of Geneseo	3,440	-	3,440	0.001926
151 City of Girard	84,179	-	84,179	0.047139
152 City of Glasco	16,269	-	16,269	0.009110
153 City of Goodland	200,198	-	200,198	0.112108
155 City of Greensburg	65,033	-	65,033	0.036417
156 City of Grenola	3,342	-	3,342	0.001871
158 City of Hanover	10,375	-	10,375	0.005810
159 City of Harper	51,764	-	51,764	0.028987
160 City of Hays	571,977	-	571,977	0.320298
162 City of Hesston	173,642	-	173,642	0.097237
163 City of Hillsboro	139,898	-	139,898	0.078341
164 City of Hoisington	128,033	-	128,033	0.071696

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
165 City of Holton	\$ 199,425	\$ -	\$ 199,425	0.111675 %
166 City of Holyrood	16,617	-	16,617	0.009305
167 City of Horton	73,205	-	73,205	0.040994
168 City of Hugoton	157,011	-	157,011	0.087924
169 City of Humboldt	88,957	-	88,957	0.049815
170 City of Hutchinson	929,741	-	929,741	0.520640
172 City of Iola	586,248	-	586,248	0.328290
173 City of Jamestown	8,542	-	8,542	0.004783
174 City of Jetmore	37,043	-	37,043	0.020743
176 City of Johnson City	45,177	-	45,177	0.025298
177 City of Junction City	378,246	-	378,246	0.211812
179 City of Kingman	181,934	-	181,934	0.101880
180 City of Kinsley	37,585	-	37,585	0.021047
182 City of La Crosse	48,406	-	48,406	0.027107
184 City of Lakin	65,987	-	65,987	0.036952
185 City of Larned	222,883	-	222,883	0.124811
186 City of Lawrence	3,024,390	-	3,024,390	1.693610
187 City of Leavenworth	595,289	-	595,289	0.333352
188 City of Liberal	647,819	-	647,819	0.362768
189 City of Lindsborg	188,688	-	188,688	0.105662
190 City of Lucas	13,142	-	13,142	0.007359
191 City of Lyons	108,409	-	108,409	0.060707
192 City of Madison	16,144	-	16,144	0.009040
193 City of Marion	71,736	-	71,736	0.040171
194 City of Marysville	146,324	-	146,324	0.081939
195 City of Mayetta	8,850	-	8,850	0.004956
196 City of McCune	7,222	-	7,222	0.004044
197 City of Meade	59,317	-	59,317	0.033217
198 City of Miltonvale	10,489	-	10,489	0.005874
199 City of Minneapolis	91,647	-	91,647	0.051321
200 City of Minneola	10,473	-	10,473	0.005865
201 City of Montezuma	38,743	-	38,743	0.021695
202 City of Moran	20,915	-	20,915	0.011712
203 City of Morrill	6,097	-	6,097	0.003414
205 City of Mulvane	415,987	-	415,987	0.232946
206 City of Natoma	4,472	-	4,472	0.002504
207 City of Neodesha	217,593	-	217,593	0.121849
208 City of Newton	619,488	-	619,488	0.346903
209 City of Norton	143,863	-	143,863	0.080561
210 City of Oberlin	79,648	-	79,648	0.044602
211 City of Olathe	3,792,516	-	3,792,516	2.123749
212 City of Osage City	135,946	-	135,946	0.076128
213 City of Osawatomie	244,090	-	244,090	0.136687
214 City of Oswego	42,730	-	42,730	0.023928
215 City of Ottawa	549,309	-	549,309	0.307604
216 City of Oxford	31,507	-	31,507	0.017643
217 City of Paola	160,376	-	160,376	0.089808
218 City of Parsons	310,661	-	310,661	0.173965
219 City of Peabody	30,017	-	30,017	0.016809

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
220 City of Phillipsburg	\$ 91,951	\$ -	\$ 91,951	0.051491 %
221 City of Pittsburg	616,760	-	616,760	0.345376
222 City of Pratt	453,454	-	453,454	0.253927
224 City of Riley	18,350	-	18,350	0.010276
225 City of Russell	364,552	-	364,552	0.204143
226 City of Sabetha	173,115	-	173,115	0.096942
228 City of Sedan	30,783	-	30,783	0.017238
229 City of Seneca	80,168	-	80,168	0.044893
230 City of Sharon Springs	24,411	-	24,411	0.013670
231 City of Solomon	24,413	-	24,413	0.013671
232 City of Stafford	44,688	-	44,688	0.025025
233 City of St John	59,667	-	59,667	0.033413
234 City of St Marys	98,069	-	98,069	0.054917
235 City of Topeka	2,628,150	-	2,628,150	1.471722
237 City of Ulysses	205,870	-	205,870	0.115284
239 City of Wakeeney	63,217	-	63,217	0.035401
240 City of Wakefield	7,522	-	7,522	0.004212
242 City of Wamego	188,901	-	188,901	0.105782
243 City of Washington	42,393	-	42,393	0.023739
244 City of Waterville	33,551	-	33,551	0.018788
245 City of Waverly	11,671	-	11,671	0.006536
246 City of Wellington	388,347	-	388,347	0.217468
247 City of Wilson	13,405	-	13,405	0.007507
248 City of Winfield	678,805	-	678,805	0.380120
249 City of Yates Center	43,773	-	43,773	0.024512
252 Mission Twp Brown County	3,930	-	3,930	0.002201
259 William Newton Memorial Hospital	1,658,555	-	1,658,555	0.928764
260 Anthony Public Library	2,174	-	2,174	0.001217
261 Arkansas City Public Library	15,245	-	15,245	0.008537
262 Cherryvale Public Library	3,973	-	3,973	0.002225
263 Clay Center Carnegie Library	8,701	-	8,701	0.004872
264 Dodge City Public Library	58,234	-	58,234	0.032610
266 Emporia Public Library	40,341	-	40,341	0.022590
268 Harper Public Library	1,938	-	1,938	0.001085
269 Hutchinson Public Library	112,311	-	112,311	0.062892
270 Independence Public Library	28,875	-	28,875	0.016170
271 Lawrence Public Library	258,325	-	258,325	0.144658
274 Minneapolis Public Library	3,976	-	3,976	0.002226
275 Newton Public Library	27,759	-	27,759	0.015545
276 Norton Public Library	8,503	-	8,503	0.004762
277 Parsons Public Library	19,016	-	19,016	0.010649
280 Topeka/Shawnee County Public Library	698,921	-	698,921	0.391385
281 Wichita County Library	2,720	-	2,720	0.001523
282 Winfield Public Library	19,254	-	19,254	0.010782
289 Highland Cemetery Dist 9	3,375	-	3,375	0.001890
295 Leavenworth Waterworks Board	178,166	-	178,166	0.099770
297 Clark County	108,742	-	108,742	0.060894
298 Grant Co	326,241	-	326,241	0.182690
299 Decatur County	168,033	-	168,033	0.094096

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
300 Morton County	\$ 186,114	\$ -	\$ 186,114	0.104221 %
301 Pottawatomie County	596,827	-	596,827	0.334214
302 Stafford County	203,960	-	203,960	0.114214
303 Trego County	187,007	-	187,007	0.104721
304 City of Augusta	373,928	-	373,928	0.209394
307 City of Bonner Springs	272,096	-	272,096	0.152369
308 City of Centralia	13,960	-	13,960	0.007817
309 City of Clifton	7,931	-	7,931	0.004441
310 City of Douglass	29,613	-	29,613	0.016583
311 City of Elkhart	52,132	-	52,132	0.029193
314 City of Herington	99,803	-	99,803	0.055888
315 City of Hiawatha	130,717	-	130,717	0.073199
316 City of Independence	481,717	-	481,717	0.269754
317 City of La Cygne	37,375	-	37,375	0.020929
318 City of Manhattan	1,531,504	-	1,531,504	0.857618
319 City of McPherson	870,175	-	870,175	0.487284
320 City of Mount Hope	21,563	-	21,563	0.012075
321 City of St Francis	40,161	-	40,161	0.022490
322 City of Salina	1,309,782	-	1,309,782	0.733457
323 City of Sedgwick	37,275	-	37,275	0.020873
324 City of Stockton	196,959	-	196,959	0.110294
338 Newman Regional Health Center	2,762,292	-	2,762,292	1.546840
341 Pioneer Memorial Library	18,216	-	18,216	0.010201
342 Council Grove Public Library	4,677	-	4,677	0.002619
343 Bradford Memorial Library	22,784	-	22,784	0.012759
345 Fort Scott Public Library	14,283	-	14,283	0.007998
348 Girard Public Library	12,221	-	12,221	0.006844
349 Hillsboro Public Library	4,252	-	4,252	0.002381
350 Jordaen Memorial Library	7,368	-	7,368	0.004126
351 Meade Public Library	4,674	-	4,674	0.002617
352 Ottawa Library	45,792	-	45,792	0.025643
353 Salina Public Library	115,716	-	115,716	0.064799
354 Stockton Public Library	3,073	-	3,073	0.001721
355 Wellington Public Library	12,743	-	12,743	0.007136
361 Garden City Recreation Commission	-	-	-	-
362 Lawrence/Douglas County Health Dept	235,396	-	235,396	0.131818
366 City of Concordia	136,332	-	136,332	0.076344
367 City of Eureka	73,126	-	73,126	0.040949
368 City of Howard	15,593	-	15,593	0.008732
370 City of Lenora	3,240	-	3,240	0.001814
371 City of Pomona	14,243	-	14,243	0.007976
373 City of Syracuse	34,191	-	34,191	0.019146
374 City of Turon	12,672	-	12,672	0.007096
375 Eudora Twp Douglas County	4,335	-	4,335	0.002428
378 Norton County Hospital	599,666	-	599,666	0.335803
380 Haskell County	208,500	-	208,500	0.116757
381 Hodgeman County	134,464	-	134,464	0.075298
384 City of Arlington	5,414	-	5,414	0.003032
385 City of Baldwin City	166,225	-	166,225	0.093083

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
387 City of Beloit	\$ 262,540	\$ -	\$ 262,540	0.147018 %
388 City of Bennington	8,707	-	8,707	0.004876
389 City of Bird City	9,040	-	9,040	0.005062
391 City of Canton	14,952	-	14,952	0.008373
392 City of Chapman	59,938	-	59,938	0.033564
393 City of Emporia	640,796	-	640,796	0.358836
394 City of Frankfort	17,838	-	17,838	0.009989
395 City of Gardner	673,639	-	673,639	0.377227
397 City of Mankato	33,838	-	33,838	0.018949
398 City of Marquette	18,397	-	18,397	0.010302
399 City of Moline	6,892	-	6,892	0.003859
400 City of Mound City	21,618	-	21,618	0.012106
401 City of Ness City	33,504	-	33,504	0.018762
403 City of Osborne	67,804	-	67,804	0.037969
404 City of Rossville	20,312	-	20,312	0.011374
405 City of Scandia	8,521	-	8,521	0.004772
406 City of Spring Hill	179,434	-	179,434	0.100480
407 City of Sterling	114,779	-	114,779	0.064274
409 City of Valley Falls	27,810	-	27,810	0.015573
411 El Dorado Twp Butler County	6,980	-	6,980	0.003909
417 Palmyra Twp Douglas Co	15,183	-	15,183	0.008502
419 Sumner Regional Medical Center	-	-	-	-
420 Wilson Medical Center	802,596	-	802,596	0.449441
421 Port Library	7,840	-	7,840	0.004390
422 Goodland Public Library	9,683	-	9,683	0.005422
425 Leavenworth Public Library	53,483	-	53,483	0.029950
427 Wm A Rankin Memorial Library	6,481	-	6,481	0.003629
428 Pratt Public Library	14,115	-	14,115	0.007904
429 Russell Public Library	6,162	-	6,162	0.003451
430 Seneca Free Library	5,313	-	5,313	0.002975
431 City Cowley Co Joint Board of Health	71,093	-	71,093	0.039811
434 City of Mulberry	15,373	-	15,373	0.008609
435 City of Atwood	37,432	-	37,432	0.020961
436 City of Lincoln Center	43,622	-	43,622	0.024428
438 Manhattan Public Library	192,784	-	192,784	0.107956
440 City of Little River	12,572	-	12,572	0.007040
442 City of Belleville	91,976	-	91,976	0.051505
443 City of Lyndon	23,841	-	23,841	0.013351
445 City of Smith Center	62,708	-	62,708	0.035115
451 Belleville Public Library	9,756	-	9,756	0.005463
452 Chanute Public Library	19,302	-	19,302	0.010809
454 Olathe Public Library	-	-	-	-
458 City of Leoti	34,067	-	34,067	0.019077
459 City of Shawnee	1,098,592	-	1,098,592	0.615194
461 City of Luray	11,556	-	11,556	0.006471
463 City of Strong City	17,465	-	17,465	0.009780
467 Coffeyville Public Library	14,568	-	14,568	0.008158
468 Great Bend Public Library	24,140	-	24,140	0.013518
473 City of Galva	21,715	-	21,715	0.012160

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
474 City of Oakley	\$ 119,128	\$ -	\$ 119,128	0.066710 %
475 City of Udall	29,526	-	29,526	0.016534
478 McPherson Public Library	45,384	-	45,384	0.025414
479 City of Scranton	20,407	-	20,407	0.011428
480 City of Lenexa	1,638,131	-	1,638,131	0.917327
483 Soldier Twp Shawnee County	54,189	-	54,189	0.030345
485 Kingman Carnegie Library	5,713	-	5,713	0.003199
486 Lyons Public Library	4,331	-	4,331	0.002425
488 Paola Free Library	12,406	-	12,406	0.006947
552 Hutchinson Recreation Commission	90,710	-	90,710	0.050796
563 City of Haven	31,571	-	31,571	0.017679
565 Coffey County Extension Council	3,718	-	3,718	0.002082
567 Woodson County Extension Council	-	-	-	-
568 Morrill Free Public Library	11,622	-	11,622	0.006508
569 City of Macksville	11,694	-	11,694	0.006548
573 City of Columbus	118,258	-	118,258	0.066223
574 City of Halstead	126,798	-	126,798	0.071005
578 City of Perry	13,473	-	13,473	0.007545
579 City of Scott City	94,822	-	94,822	0.053099
587 Monument Twp Logan County	2,239	-	2,239	0.001254
605 City of Cheney	80,087	-	80,087	0.044847
606 City of Cottonwood Falls	21,207	-	21,207	0.011876
607 City of Oskaloosa	13,652	-	13,652	0.007645
610 K State Research & Extension Dickinson Co	-	-	-	-
611 Finney County Extension Council	-	-	-	-
628 Kaw Valley Drainage Dist	29,849	-	29,849	0.016715
632 City of Altamont	53,442	-	53,442	0.029927
633 City of Bushton	4,889	-	4,889	0.002738
635 Irving Twp Brown County	2,393	-	2,393	0.001340
641 City of Moundridge	82,343	-	82,343	0.046111
648 City of Downs	12,872	-	12,872	0.007208
649 Tecumseh Twp Shawnee County	33,724	-	33,724	0.018885
650 City of Preston	2,855	-	2,855	0.001599
656 City of Fowler	7,739	-	7,739	0.004334
666 City of Satanta	17,545	-	17,545	0.009825
676 City of Mission	243,801	-	243,801	0.136525
685 City of Claflin	14,481	-	14,481	0.008109
687 City of Toronto	9,317	-	9,317	0.005217
706 Fowler Residential Care	78,529	-	78,529	0.043975
708 Stafford County Hospital	50,063	-	50,063	0.028034
711 City of Kiowa	45,674	-	45,674	0.025577
714 City of Le Roy	9,089	-	9,089	0.005090
717 City of Troy	38,881	-	38,881	0.021773
727 Stafford Co Cemetery Dist 1	782	-	782	0.000438
735 City of Coldwater	22,535	-	22,535	0.012619
736 City of Hill City	58,853	-	58,853	0.032957
737 City of Sylvan Grove	5,315	-	5,315	0.002976
738 City of Thayer	4,205	-	4,205	0.002355
748 City of Clearwater	72,556	-	72,556	0.040630

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
758 McPherson County Extension Council	\$ 5,935	\$ -	\$ 5,935	0.003324 %
760 League of Kansas Municipalities	73,949	-	73,949	0.041410
769 City of Roeland Park	87,779	-	87,779	0.049155
770 City of Carbondale	28,098	-	28,098	0.015734
774 City of Americus	9,705	-	9,705	0.005435
776 City of Tonganoxie	201,079	-	201,079	0.112601
779 Kechi Twp Sedgwick County	6,606	-	6,606	0.003699
790 City of Glen Elder	14,584	-	14,584	0.008167
807 City of De Soto	205,354	-	205,354	0.114995
808 City of Hope	5,197	-	5,197	0.002910
812 City of Baxter Springs	105,770	-	105,770	0.059230
813 Little Walnut Twp Butler County	2,246	-	2,246	0.001258
815 City of Delphos	6,479	-	6,479	0.003628
844 Chapman Public Library	1,578	-	1,578	0.000884
882 City of Bison	2,848	-	2,848	0.001595
886 City of Lecompton	9,188	-	9,188	0.005145
887 City of Plainville	55,034	-	55,034	0.030818
895 Abilene Free Public Library	25,130	-	25,130	0.014072
907 Emporia Recreation Commission	73,523	-	73,523	0.041172
911 City of Plains	22,302	-	22,302	0.012489
913 Franklin Twp Edwards County	3,507	-	3,507	0.001964
914 Grasshopper Twp Atchison Co	3,810	-	3,810	0.002134
920 Topeka Twp Shawnee County	-	-	-	-
936 Atchison Public Recreation Commission	18,889	-	18,889	0.010578
937 City of Clyde	9,812	-	9,812	0.005495
938 City of Deerfield	17,016	-	17,016	0.009529
939 City of Eskridge	14,589	-	14,589	0.008170
940 City of Louisburg	120,615	-	120,615	0.067542
953 City of Lewis	5,748	-	5,748	0.003219
957 City of Alta Vista	6,760	-	6,760	0.003785
958 Lyons Recreation Commission	13,231	-	13,231	0.007409
959 Stanton County Recreation Commission	5,380	-	5,380	0.003013
971 Kiowa County Extension Council	1,424	-	1,424	0.000797
978 City of Lebo	14,763	-	14,763	0.008267
982 Graham County Hospital	366,827	-	366,827	0.205417
983 Liberal Memorial Library	33,994	-	33,994	0.019036
1000 Kinsley Library	7,151	-	7,151	0.004004
1019 Frank Carlson Library	6,712	-	6,712	0.003759
1020 Hoisington City Library	4,326	-	4,326	0.002422
1042 Augusta Public Library	17,995	-	17,995	0.010077
1061 Hill Top House Nursing Home	107,010	-	107,010	0.059924
1069 City of Merriam	335,942	-	335,942	0.188122
1072 City of Caldwell	35,889	-	35,889	0.020097
1073 City of Dighton	24,878	-	24,878	0.013931
1074 City of Quinter	27,059	-	27,059	0.015153
1075 City of Ransom	4,024	-	4,024	0.002253
1078 Hiawatha Twp Brown County	-	-	-	-
1088 Columbus Public Library	5,836	-	5,836	0.003268
1089 Larabee Memorial Library	1,436	-	1,436	0.000804

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
1109 Great Bend Recreation Commission	\$ 51,401	\$ -	\$ 51,401	0.028784 %
1111 Seward County Extension Council	-	-	-	-
1114 City of Brewster	8,113	-	8,113	0.004543
1120 City of Haysville	358,836	-	358,836	0.200942
1121 City of Kanorado	2,008	-	2,008	0.001124
1127 City of St Paul	19,662	-	19,662	0.011010
1130 City of Spearville	19,448	-	19,448	0.010891
1132 City of Wellsville	56,926	-	56,926	0.031878
1134 City of Wetmore	7,107	-	7,107	0.003980
1135 City of Denison	2,780	-	2,780	0.001557
1141 Clay Twp Reno County	8,876	-	8,876	0.004970
1154 Lincoln Twp Edwards County	3,815	-	3,815	0.002136
1172 Valley Center Twp Sedgwick Co	3,412	-	3,412	0.001911
1173 Ashland District Hospital	337,003	-	337,003	0.188716
1178 Lane County Library	2,363	-	2,363	0.001323
1187 Comanche Co Extension Council	-	-	-	-
1188 Greenwood County Extension Council	-	-	-	-
1189 Meade County Extension Council	-	-	-	-
1192 Central Kansas District 3 (Extension Co)	17,377	-	17,377	0.009731
1193 Augusta Housing Authority	6,687	-	6,687	0.003745
1194 Junction City Public Housing Authority	23,715	-	23,715	0.013280
1195 Lyons Housing Authority	9,664	-	9,664	0.005412
1196 City of Waterville Housing Authority	2,180	-	2,180	0.001221
4053 City of Hoxie	56,556	-	56,556	0.031670
4055 City of Rolla	13,381	-	13,381	0.007493
4069 Manhattan Twp-Riley County	3,952	-	3,952	0.002213
4080 Leavenworth County Extension Council	3,171	-	3,171	0.001776
4081 Shawnee County Extension Council	9,412	-	9,412	0.005271
4084 City of Andale	26,448	-	26,448	0.014810
4086 City of Nickerson	18,581	-	18,581	0.010405
4087 City of Overbrook	14,776	-	14,776	0.008274
4108 Butler County Extension Council	5,903	-	5,903	0.003306
4126 City of Derby	615,587	-	615,587	0.344719
4128 City of Medicine Lodge	69,349	-	69,349	0.038834
4131 City of White City	7,710	-	7,710	0.004317
4134 Belpre Twp Edwards County	3,326	-	3,326	0.001863
4152 Menoken Township	8,899	-	8,899	0.004983
4182 City of Leawood	980,499	-	980,499	0.549064
4184 Big Creek Twp Russell County	3,707	-	3,707	0.002076
4195 Wayne Twp Edward County	3,149	-	3,149	0.001763
4198 Wamego Public Library	10,069	-	10,069	0.005638
4201 Reno County Extension Council	7,265	-	7,265	0.004068
4202 Stanton County Extension Council	-	-	-	-
4203 Edwards County Conservation Dist	3,402	-	3,402	0.001905
4215 City of Ogden	38,096	-	38,096	0.021333
4216 City of Pretty Prairie	13,934	-	13,934	0.007803
4219 City of Severy	7,151	-	7,151	0.004004
4221 Mission Twp Shawnee Co	63,378	-	63,378	0.035491
4228 Johnston Public Library	6,376	-	6,376	0.003570

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4236 Sedgwick County Extension Council	\$ 14,465	\$ -	\$ 14,465	0.008100 %
4237 Seward County Conservation District	6,109	-	6,109	0.003421
4238 Winfield Recreation Commission	28,479	-	28,479	0.015948
4254 City of Fairway	95,190	-	95,190	0.053305
4258 Center Twp Russell County	6,155	-	6,155	0.003447
4272 Kingman Recreation Commission	4,900	-	4,900	0.002744
4273 Parsons Recreation Commission	18,292	-	18,292	0.010243
4274 Stevens County Extension Council	-	-	-	-
4275 City of Hardtner	4,218	-	4,218	0.002362
4276 City of Hartford	6,124	-	6,124	0.003429
4279 City of Victoria	20,156	-	20,156	0.011287
4299 Wilson County Extension Council	-	-	-	-
4305 Elwood Twp Barber County	4,949	-	4,949	0.002771
4312 Graham County Public Library	5,071	-	5,071	0.002840
4316 Brown County Conservation District	3,486	-	3,486	0.001952
4317 Ellsworth County Conservation Dist	4,379	-	4,379	0.002452
4348 Stevens County Conservation Dist	2,519	-	2,519	0.001411
4353 City of Highland	24,183	-	24,183	0.013542
4355 City of Linn	2,523	-	2,523	0.001413
4356 City of Nortonville	9,368	-	9,368	0.005246
4358 City of Potwin	10,616	-	10,616	0.005945
4360 City of Towanda	27,693	-	27,693	0.015508
4362 City of Valley Center	184,089	-	184,089	0.103087
4369 Silver Lake Twp Shawnee Co	4,445	-	4,445	0.002489
4372 Horton Public Library	3,322	-	3,322	0.001860
4373 Labette County Conservation Dist	2,495	-	2,495	0.001397
4375 City of McLouth	27,451	-	27,451	0.015372
4385 Geary County Extension Council	6,129	-	6,129	0.003432
4386 City of Mullinville	1,987	-	1,987	0.001113
4388 Bonner Springs City Library	26,104	-	26,104	0.014618
4395 City of Leon	12,912	-	12,912	0.007231
4404 Osage County Conservation District	4,265	-	4,265	0.002388
4419 Kiowa County Library	4,987	-	4,987	0.002793
4432 Attica Hospital District 1	150,473	-	150,473	0.084262
4434 City of Galena	91,330	-	91,330	0.051143
4435 City of South Hutchinson	80,664	-	80,664	0.045171
4454 Logan County Hospital	635,470	-	635,470	0.355853
4458 Hospital Dist 1 of Rice County	816,629	-	816,629	0.457299
4459 Comanche County Conservation Dist	2,613	-	2,613	0.001463
4460 Morton County Extension Council	2,656	-	2,656	0.001487
4467 Wallace Co Conservation Dist	2,610	-	2,610	0.001462
4468 USD 353 Recreation Comm	18,051	-	18,051	0.010108
4476 Johnson Co Consolidated Fire Dist No 2	11,590	-	11,590	0.006490
4480 Riverside Twp Sedgwick County	12,196	-	12,196	0.006830
4484 Brown County Extension Council	2,550	-	2,550	0.001428
4485 Kingman County Extension Council	2,592	-	2,592	0.001451
4490 Lakin Cemetery District 1 & 2	-	-	-	-
4496 City of Colwich	37,407	-	37,407	0.020947
4505 Trego County Conservation Dist	4,465	-	4,465	0.002500

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4518 Rush County Conservation Dist	\$ 7,621	\$ -	\$ 7,621	0.004268 %
4529 Phillips County Conservation District	3,714	-	3,714	0.002080
4534 Clark County Extension Council	-	-	-	-
4543 City of Conway Springs	47,434	-	47,434	0.026562
4557 Clark County Conservation District	3,089	-	3,089	0.001730
4558 City of Prairie Village	392,047	-	392,047	0.219540
4561 City of Rexford	3,281	-	3,281	0.001837
4565 Hospital Dist 1 of Dickinson County	845,616	-	845,616	0.473531
4573 Woodson County Conservation District	2,542	-	2,542	0.001423
4583 City of Overland Park	2,746,394	-	2,746,394	1.537937
4589 Wilson County Conservation Dist	6,839	-	6,839	0.003830
4591 City of Wathena	32,193	-	32,193	0.018028
4611 City of Maize	186,071	-	186,071	0.104197
4612 City of Westwood	50,168	-	50,168	0.028093
4614 Franklin County Conservation Dist	9,915	-	9,915	0.005552
4632 Cowley County Extension Council	4,161	-	4,161	0.002330
4640 Arkansas City Recreation Commission	25,500	-	25,500	0.014280
4646 Coffeyville Recreation Commission	26,119	-	26,119	0.014626
4650 Stafford County Extension Council	-	-	-	-
4655 Kiowa County Conservation Dist	9,145	-	9,145	0.005121
4797 City of Pawnee Rock	6,060	-	6,060	0.003394
4805 Doniphan County Extension Council	2,726	-	2,726	0.001527
4806 Kearny County Extension Council	3,295	-	3,295	0.001845
4808 Johnson Co Park & Recreation Dist	1,401,473	-	1,401,473	0.784803
4809 City of Edwardsville	72,192	-	72,192	0.040426
4810 City of Goddard	103,923	-	103,923	0.058195
4815 Grant County Library	16,824	-	16,824	0.009421
4822 Kansas Turnpike Authority	1,541,733	-	1,541,733	0.863346
4824 Meade County Conservation Dist	2,738	-	2,738	0.001533
4837 City of Hanston	-	-	-	-
4838 City of Mission Hills	80,376	-	80,376	0.045009
4848 Harper Hospital Dist 5	-	-	-	-
4850 The Guidance Center	519,372	-	519,372	0.290840
4851 Wyandotte County Extension Council	7,054	-	7,054	0.003950
4853 North Edwards Co Cemetery District	3,468	-	3,468	0.001942
4859 Geary Community Hospital	1,243,723	-	1,243,723	0.696465
4860 Clearwater Public Library	2,601	-	2,601	0.001457
4863 Chanute Recreation & Parks Commission	12,452	-	12,452	0.006973
4867 Greenwood County Conservation Dist	6,806	-	6,806	0.003811
4873 City of Kechi	73,594	-	73,594	0.041211
4878 Stanton County Conservation Dist	2,107	-	2,107	0.001180
4879 Marshall County Extension Council	2,208	-	2,208	0.001236
4880 Marion Co Conservation Dist	5,895	-	5,895	0.003301
4887 Harvey County Extension Council	5,949	-	5,949	0.003331
4889 Haskell County Conservation Dist	2,264	-	2,264	0.001268
4891 Twin Caney Watershed Jt Dist 34	1,804	-	1,804	0.001010
4893 Bourbon County Conservation Dist	3,717	-	3,717	0.002081
4894 Butler County Conservation Dist	6,088	-	6,088	0.003409
4895 Mitchell County Conservation Dist	1,649	-	1,649	0.000923

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
4896 Morris County Conservation District	\$ 3,889	\$ -	\$ 3,889	0.002178 %
4897 Nemaha County Conservation District	9,953	-	9,953	0.005574
4899 Wabaunsee County Conservation District	7,765	-	7,765	0.004348
4900 Washington County Conservation Dist	3,249	-	3,249	0.001819
4911 Marshall County Conservation Dist	8,948	-	8,948	0.005011
4913 Southwest Medical Center	2,235,717	-	2,235,717	1.251966
4914 Cowley Co Conservation District	3,857	-	3,857	0.002160
4917 Osborne County Conservation Dist	2,350	-	2,350	0.001316
4919 Ottawa County Conservation District	2,309	-	2,309	0.001293
4920 Cloud Co Conservation District	6,288	-	6,288	0.003521
4925 Pawnee County Conservation District	4,366	-	4,366	0.002445
4926 Rawlins County Conservation Dist	4,922	-	4,922	0.002756
4927 Republic County Conservation Dist	2,874	-	2,874	0.001609
4928 Smith County Conservation District	1,881	-	1,881	0.001053
4932 Crawford County Conservation Dist	7,369	-	7,369	0.004127
4933 Hodgeman County Conservation Dist	5,804	-	5,804	0.003250
4935 Wyandotte County Conservation District	3,579	-	3,579	0.002004
4936 Hays Recreation Commission	47,667	-	47,667	0.026693
4943 Pottawatomie Wabaunsee Regional Library	27,167	-	27,167	0.015213
4944 Riley County Conservation District	3,251	-	3,251	0.001821
4945 Sumner County Conservation District	6,908	-	6,908	0.003868
4949 Pottawatomie County Extension Council	3,188	-	3,188	0.001785
4951 Chautauqua County Conservation Dist	1,822	-	1,822	0.001020
4953 Central Kansas Mental Health Center	656,756	-	656,756	0.367773
4961 Hamilton County Hospital	58,838	-	58,838	0.032948
4967 Sheridan County Public Library	2,177	-	2,177	0.001219
4969 Leavenworth County Conservation District	-	-	-	-
4970 Linn County Conservation District	3,658	-	3,658	0.002048
4971 Hamilton County Conservation Dist	3,561	-	3,561	0.001994
4972 Pottawatomie County Conservation Dist	7,387	-	7,387	0.004137
4973 City of Sylvania	2,994	-	2,994	0.001677
5051 Lincoln Co Conservation Dist	2,217	-	2,217	0.001241
5052 Sumner County Hospital District 1	208,841	-	208,841	0.116948
5053 Jefferson County Conservation Dist	7,251	-	7,251	0.004060
5225 City of Milford	7,652	-	7,652	0.004285
5242 City of Lansing	203,167	-	203,167	0.113770
5247 Barber County Conservation Dist	3,154	-	3,154	0.001766
5252 City of Grinnell	6,549	-	6,549	0.003667
5257 Ford Co Extension Council	2,227	-	2,227	0.001247
5259 Reno County Conservation Dist	14,899	-	14,899	0.008343
5311 SE Kansas Library System	56,976	-	56,976	0.031906
5327 NW Kansas Library System	25,055	-	25,055	0.014030
5336 Central Kansas Library System	78,681	-	78,681	0.044060
5339 City of Goessel	8,040	-	8,040	0.004502
5349 Salina Airport Authority	84,617	-	84,617	0.047384
5350 Stevens County Library	12,556	-	12,556	0.007031
5352 Atchison County Extension Council	-	-	-	-
5353 McPherson County Conservation Dist	3,646	-	3,646	0.002042
5354 Atchison Public Library	22,713	-	22,713	0.012719

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5355 Strother Field Commission	\$ 19,090	\$ -	\$ 19,090	0.010690 %
5356 Scott County Library	4,913	-	4,913	0.002751
5357 Marion County Extension Council	-	-	-	-
5363 Allen County Conservation District	3,119	-	3,119	0.001747
5369 Ness County Conservation Dist	6,154	-	6,154	0.003446
5371 Southwest Guidance Center	100,309	-	100,309	0.056171
5380 Kearny County Library	8,659	-	8,659	0.004849
5381 Wellsville City Library	5,788	-	5,788	0.003241
5384 Cherokee County Conservation Dist	4,165	-	4,165	0.002332
5389 City of Edgerton	124,743	-	124,743	0.069854
5390 Independence Recreation Commission	23,443	-	23,443	0.013128
5391 Neosho County Conservation District	2,702	-	2,702	0.001513
5408 NE Kansas Library System	57,709	-	57,709	0.032316
5413 Library Dist 1 Miami County	26,688	-	26,688	0.014945
5414 Southwest Kansas Library System	27,160	-	27,160	0.015209
5421 City of Grandview Plaza	58,369	-	58,369	0.032686
5427 Lyon County Conservation District	12,697	-	12,697	0.007110
5433 Riley County Extension Council	14,215	-	14,215	0.007960
5438 City of Holcomb	37,321	-	37,321	0.020899
5440 Newton Recreation Comm	60,018	-	60,018	0.033609
5441 Southeast Kansas Mental Health Center	711,497	-	711,497	0.398427
5446 Saline County/City Building Authority	24,747	-	24,747	0.013858
5454 RWD 2 Miami Co	71,114	-	71,114	0.039823
5463 City of Leonardville	10,503	-	10,503	0.005882
5466 Grant County Cemetery District	3,821	-	3,821	0.002140
5470 Pawnee Watershed District 81	12,791	-	12,791	0.007163
5471 City of Walton	5,419	-	5,419	0.003035
5472 Grant County Conservation Dist	2,505	-	2,505	0.001403
5475 North East Animal Control Commission	-	-	-	-
5478 RWD 3 Miami Co	4,804	-	4,804	0.002690
5479 Wyandotte County Law Library	-	-	-	-
5489 Sumner County Extension Council	2,504	-	2,504	0.001402
5494 Pratt County Conservation Dist	3,141	-	3,141	0.001759
5497 Morton County Library	9,406	-	9,406	0.005267
5498 Kingman County Conservation Dist	4,809	-	4,809	0.002693
5501 Wakarusa Watershed Dist 35	6,653	-	6,653	0.003726
5505 Cherokee County Extension Council	6,228	-	6,228	0.003488
5506 Sek Multi County Health Dept	45,923	-	45,923	0.025716
5508 Hays Public Library	60,608	-	60,608	0.033940
5511 Sabetha Cemetery Association	-	-	-	-
5512 City of Rose Hill	108,148	-	108,148	0.060561
5513 Thomas County Extension Council	3,060	-	3,060	0.001714
5518 Plainville Memorial Library	4,845	-	4,845	0.002713
5520 Rice County Extension Council	2,096	-	2,096	0.001174
5521 Pottawatomie Creek Watershed Dist 90	3,903	-	3,903	0.002186
5523 Elk County Conservation District	1,822	-	1,822	0.001020
5532 Eureka Carnegie Library	4,041	-	4,041	0.002263
5536 NE Kansas Multi County Board of Health	118,428	-	118,428	0.066318
5537 Douglas County Extension Council	14,240	-	14,240	0.007974

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5543 City of Lake Quivira	\$ 5,938	\$ -	\$ 5,938	0.003325 %
5544 City of Silver Lake	24,491	-	24,491	0.013715
5546 City of Buffalo	2,360	-	2,360	0.001322
5549 South Central Kansas Library System	66,147	-	66,147	0.037041
5551 SE Kansas Regional Planning Commission	24,070	-	24,070	0.013479
5553 Riley County Law Enforcement Agency	486,952	-	486,952	0.272685
5555 Wet Walnut Creek Watershed Jt Dist 58	12,706	-	12,706	0.007115
5556 City of Garden Plain	31,122	-	31,122	0.017428
5561 Barber County Extension Council	1,865	-	1,865	0.001044
5564 City of Hoyt	7,108	-	7,108	0.003980
5570 RWD 9 Leavenworth County	10,211	-	10,211	0.005718
5573 Scott County Conservation District	1,417	-	1,417	0.000793
5585 Miami County Conservation Dist	5,279	-	5,279	0.002956
5598 Wichita County Conservation Dist	2,882	-	2,882	0.001614
5605 Kansas Association of Counties	34,025	-	34,025	0.019053
5606 Labette-Hackberry Crk Watershed Dist 96	3,997	-	3,997	0.002238
5615 Finney Co Conservation District	3,134	-	3,134	0.001755
5617 City of Manter	4,415	-	4,415	0.002472
5620 Dorothy Bramlage Library	49,311	-	49,311	0.027613
5621 Shawnee Heights Fire District	2,925	-	2,925	0.001638
5622 Doniphan Co Rural Fire District 2	1,199	-	1,199	0.000671
5632 Stafford County Conservation Dist	3,010	-	3,010	0.001686
5635 City of Melvern	8,022	-	8,022	0.004492
5636 Geary County Conservation District	3,233	-	3,233	0.001810
5641 Hamilton County Extension Council	569	-	569	0.000319
5642 Stafford Recreation Commission	3,376	-	3,376	0.001891
5643 RWD 3 Marshall Co	6,299	-	6,299	0.003527
5647 Metropolitan Topeka Airport Auth	192,307	-	192,307	0.107689
5648 Dickinson Co Conservation Dist	3,416	-	3,416	0.001913
5649 Burlington Recreation Commission	33,291	-	33,291	0.018642
5654 Harper County Extension Council	-	-	-	-
5656 RWD 3 Nemaha Co	15,817	-	15,817	0.008857
5661 Kansas Municipal Energy Agency	293,601	-	293,601	0.164412
5662 Atchison County Conservation Dist	3,034	-	3,034	0.001699
5665 Holcomb Recreation Commission	25,331	-	25,331	0.014185
5668 City of Auburn	24,480	-	24,480	0.013708
5674 RWD 1 Consolidated Shawnee Co	13,522	-	13,522	0.007572
5675 Derby Recreation Commission	179,099	-	179,099	0.100293
5676 RWD 2 Mitchell Co	12,536	-	12,536	0.007020
5677 South Central Kansas Reg Medical Center	922,178	-	922,178	0.516405
5680 Ellis County Conservation District	7,377	-	7,377	0.004131
5681 Pratt County Extension Council	2,566	-	2,566	0.001437
5686 City of Park City	179,815	-	179,815	0.100694
5687 City of Bel Aire	216,437	-	216,437	0.121201
5690 Grant County Recreation Comm	36,523	-	36,523	0.020452
5702 City of Meriden	15,901	-	15,901	0.008904
5704 Highland Cemetery	4,275	-	4,275	0.002394
5710 Public Wholesale Water District No 4	22,030	-	22,030	0.012336
5715 Public Wholesale Water Supply Dist 5	15,768	-	15,768	0.008830

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5717 Kearny County Conservation District	\$ 9,517	\$ -	\$ 9,517	0.005329 %
5724 Marion County Rural Water District 4	10,028	-	10,028	0.005616
5725 Crawford County RWD 2	5,651	-	5,651	0.003164
9000 Topeka Metropolitan Transit Authority	351,982	-	351,982	0.197104
9035 Coffey County Library	53,989	-	53,989	0.030233
9036 Colby Housing Authority	26,762	-	26,762	0.014986
9037 McPherson Recreation Commission	21,453	-	21,453	0.012013
9038 Sedgwick County Conservation District	3,663	-	3,663	0.002051
9039 RWD 1 Jackson Co	16,023	-	16,023	0.008973
9040 RWD 3 Jackson Co	28,056	-	28,056	0.015711
9041 City of Ensign	13,467	-	13,467	0.007541
9044 Disability Rights Center of Kansas	138,546	-	138,546	0.077584
9049 Kearny County Council on Aging	5,966	-	5,966	0.003341
9050 USD 208 Recreation Commission	7,863	-	7,863	0.004403
9052 City of Salina Housing Authority	35,323	-	35,323	0.019780
9058 Atwood Public Library	2,688	-	2,688	0.001505
9059 Smoky Hills Public Television	49,734	-	49,734	0.027850
9060 USD 303 Recreation Commission	3,555	-	3,555	0.001991
9061 Consolidated RWD 1	12,389	-	12,389	0.006938
9062 City of Oakley Housing Authority	8,076	-	8,076	0.004522
9064 Coffey County Historical Museum	9,330	-	9,330	0.005225
9065 Turner Recreation Commission	37,172	-	37,172	0.020816
9068 Shawnee County Fire District 1	5,807	-	5,807	0.003252
9069 City of Howard Housing Authority	5,283	-	5,283	0.002958
9071 Russell Recreation Commission	7,160	-	7,160	0.004009
9072 City of Russell Housing Authority	10,551	-	10,551	0.005908
9073 City of McFarland	-	-	-	-
9075 Oberlin City Library	1,856	-	1,856	0.001039
9076 Pratt Airport Authority	11,429	-	11,429	0.006400
9078 The Legacy At Park View	-	-	-	-
9079 RWD 1 Elk Co	6,115	-	6,115	0.003424
9080 Ottawa Recreation Commission	28,584	-	28,584	0.016007
9081 Oberlin Housing Authority	6,005	-	6,005	0.003363
9082 Fort Scott Housing Authority	26,686	-	26,686	0.014944
9084 Goddard Public Library	8,641	-	8,641	0.004839
9085 Johnson Co Fire Dist 1	4,121	-	4,121	0.002308
9086 SE Kansas Area Agency on Aging	90,619	-	90,619	0.050745
9087 Ulysses Housing Authority	7,269	-	7,269	0.004071
9089 Lakin Recreation Commission	17,029	-	17,029	0.009536
9090 City of Agra	3,336	-	3,336	0.001868
9091 City of Chase	7,588	-	7,588	0.004249
9092 Larned Recreation Comm	7,224	-	7,224	0.004045
9093 City of Scammon	2,987	-	2,987	0.001673
9095 Comanche County Hospital	247,769	-	247,769	0.138747
9096 Rossville Community Library	7,344	-	7,344	0.004113
9097 Edwards County Hospital	398,071	-	398,071	0.222913
9098 Sublette Recreation Commission	9,664	-	9,664	0.005412
9100 City of Weir	5,742	-	5,742	0.003215
9101 Deerfield Recreation Commission	3,766	-	3,766	0.002109

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
9102 Stanton County Cemetery Board	\$ 3,110	\$ -	\$ 3,110	0.001742 %
9103 SW Kansas Area Agency on Aging	65,321	-	65,321	0.036579
9104 Jayhawk Area Agency on Aging	99,413	-	99,413	0.055670
9105 NW Kansas Area Agency on Aging	74,814	-	74,814	0.041895
9106 Post Rock Extension District 1	18,191	-	18,191	0.010187
9108 City of Bronson	6,358	-	6,358	0.003560
9109 City of Gridley	7,642	-	7,642	0.004279
9110 City of Inman	45,312	-	45,312	0.025374
9111 City of New Strawn	7,833	-	7,833	0.004386
9113 City of Uniontown	8,620	-	8,620	0.004827
9114 Erie City Public Library	2,040	-	2,040	0.001142
9115 Oakley Public Library	8,540	-	8,540	0.004782
9116 Oswego Public Library	1,976	-	1,976	0.001107
9117 Stanton County Public Library	9,294	-	9,294	0.005204
9121 Wichita County Extension Council	2,541	-	2,541	0.001423
9122 Jewell County Conservation District	2,138	-	2,138	0.001197
9123 Rooks County Conservation District	3,730	-	3,730	0.002089
9124 Russell County Conservation District	7,124	-	7,124	0.003989
9125 Saline County Conservation District	7,269	-	7,269	0.004071
9126 Hugoton Recreation Commission	16,185	-	16,185	0.009063
9127 Hospital Dist No 6 of Harper County	714,151	-	714,151	0.399913
9128 Johnson County RWD 7	45,916	-	45,916	0.025712
9129 Jetmore Housing Authority	3,486	-	3,486	0.001952
9130 Stanton County Health Care Facility	472,402	-	472,402	0.264538
9131 City of Palco	5,406	-	5,406	0.003027
9132 Western Kansas Groundwater Management	9,839	-	9,839	0.005510
9134 Tri-Ko Inc	291,765	-	291,765	0.163384
9135 Mary Cotton Public Library	6,848	-	6,848	0.003835
9136 City of Harveyville	4,251	-	4,251	0.002380
9137 SE Kansas Regional Juvenile Detention Center	45,702	-	45,702	0.025592
9138 City of Greenleaf	5,499	-	5,499	0.003079
9139 Kansas Guardianship Program	43,204	-	43,204	0.024194
9140 City of Pleasanton	37,731	-	37,731	0.021129
9141 City of Winchester	6,901	-	6,901	0.003864
9142 Wakarusa Township	12,452	-	12,452	0.006973
9144 N C Kansas Reg Juvenile Deten Facility	103,766	-	103,766	0.058107
9145 Developmental Services of NW Kansas Inc	646,619	-	646,619	0.362096
9146 Futures Unlimited Inc	229,736	-	229,736	0.128649
9147 C O F Training Services Inc	303,753	-	303,753	0.170097
9148 NW Local Environmental Protection Group	7,578	-	7,578	0.004244
9149 Big Lakes Developmental Center Inc	429,541	-	429,541	0.240536
9150 Multi Community Diversified Service Inc	283,748	-	283,748	0.158894
9151 High Plains Mental Health Center	583,009	-	583,009	0.326476
9152 Arrowhead West Inc	589,773	-	589,773	0.330263
9153 Barton County Extension Council	-	-	-	-
9154 NE Kansas Area Agency on Aging Inc	44,614	-	44,614	0.024983
9155 City of Onaga	23,939	-	23,939	0.013405
9156 Central Rush County Ems	2,267	-	2,267	0.001269
9157 Tri-Valley Developmental Service Inc	242,440	-	242,440	0.135763

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9159 Sunflower Extension District 6	\$ 9,471	\$ -	\$ 9,471	0.005304 %
9160 Goodland Housing Authority	14,508	-	14,508	0.008124
9161 Medicine Lodge Township	8,122	-	8,122	0.004548
9162 NW Kansas Groundwater Mgt Dist 4	17,294	-	17,294	0.009684
9163 Coldwater-Wilmore Regional Library	2,569	-	2,569	0.001439
9164 Twin Valley Developmental Services Inc	176,932	-	176,932	0.099079
9166 Scott County Extension Council	-	-	-	-
9169 Housing Authority City of Iola	24,726	-	24,726	0.013846
9170 Plumb Township Wabaunsee Co	1,919	-	1,919	0.001075
9171 Training & Evaluation Center Hutchinson	351,125	-	351,125	0.196624
9172 Nemaha County Training Center Inc	106,694	-	106,694	0.059747
9173 Sheltered Living Inc	378,741	-	378,741	0.212089
9174 Starkey Inc	870,430	-	870,430	0.487427
9175 Community Living Opportunities Inc	21,893	-	21,893	0.012260
9176 City of Grainfield	-	-	-	-
9177 City of Cunningham	7,213	-	7,213	0.004039
9178 City of Greeley	4,554	-	4,554	0.002550
9179 Halstead Public Library	-	-	-	-
9181 Colby Recreation Dept	1,847	-	1,847	0.001034
9182 City of Whitewater	12,876	-	12,876	0.007210
9183 Walnut Creek Extension Dist 2	11,591	-	11,591	0.006491
9184 SC Kansas Area Agency on Aging	28,346	-	28,346	0.015873
9185 Rice County Council on Aging	25,231	-	25,231	0.014129
9186 Kingman County Council on Aging	11,293	-	11,293	0.006324
9187 City of Norcatour	2,632	-	2,632	0.001474
9188 Beloit Housing Authority	4,959	-	4,959	0.002777
9190 Sherman County Conservation District	5,388	-	5,388	0.003017
9191 Jackson County Conservation District	8,427	-	8,427	0.004719
9192 Johnson County Extension Council	13,282	-	13,282	0.007438
9193 Yates Center Public Library	3,184	-	3,184	0.001783
9194 Overbrook Public Library	4,347	-	4,347	0.002434
9195 Franklin County RWD 6	15,750	-	15,750	0.008820
9196 Public Wholesale Water Supply 11	20,655	-	20,655	0.011566
9197 Public Wholesale Water Supply 12	17,424	-	17,424	0.009757
9198 Pawnee Mental Health Services Inc	707,260	-	707,260	0.396054
9199 Topeka Association for Retarded Citizens	299,793	-	299,793	0.167879
9200 North Central Regional Planning Commission	80,041	-	80,041	0.044822
9201 Coffeyville Regional Medical Center Inc	1,776,449	-	1,776,449	0.994783
9202 Kansas Public Telecommunications	128,538	-	128,538	0.071979
9204 Elk County Council on Aging	8,271	-	8,271	0.004632
9205 City of La Harpe	15,785	-	15,785	0.008839
9206 City of Offerle	3,422	-	3,422	0.001916
9207 Wabaunsee County Extension Council	3,333	-	3,333	0.001866
9208 Cowley County Council on Aging	14,603	-	14,603	0.008177
9209 McPherson County Council on Aging	8,606	-	8,606	0.004819
9210 Center Twp Reno County	3,018	-	3,018	0.001690
9211 RWD 5 Anderson Co	7,513	-	7,513	0.004207
9212 RWD 3 Cowley Co	10,024	-	10,024	0.005613
9213 RWD 6 Crawford Co	5,056	-	5,056	0.002831

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9214 RWD 1 Woodson Co	\$ 12,402	\$ -	\$ 12,402	0.006945 %
9215 Kansas Bostwick Irrigation District 2	44,096	-	44,096	0.024693
9216 Greeley County Library	4,412	-	4,412	0.002471
9217 Haskell Township Library	7,248	-	7,248	0.004059
9218 City of Kensington	7,177	-	7,177	0.004019
9219 City of Mound Valley	5,497	-	5,497	0.003078
9220 Kanwaka Township	10,748	-	10,748	0.006019
9221 Lincoln Township Dickinson County	2,510	-	2,510	0.001406
9222 Doniphan Co Conservation District	4,288	-	4,288	0.002401
9224 Gove County Medical Center	689,924	-	689,924	0.386346
9225 Bird City Housing Authority	4,040	-	4,040	0.002262
9226 Scott Recreation Commission	8,130	-	8,130	0.004553
9227 Labette Center for Mental Health Service	196,652	-	196,652	0.110122
9228 Cheney Recreation Commission	8,804	-	8,804	0.004930
9229 Douglass Public Library	2,855	-	2,855	0.001599
9230 Reno Township	9,071	-	9,071	0.005080
9231 City of Richmond	10,124	-	10,124	0.005669
9233 Iroquois Center for Human Development	93,132	-	93,132	0.052152
9234 Bert Nash Community Mental Health	951,493	-	951,493	0.532821
9235 City of Elwood	38,423	-	38,423	0.021516
9236 City of Elk City	5,926	-	5,926	0.003318
9237 Park Township	3,354	-	3,354	0.001878
9238 Unified Government of Wyandotte County	6,186,853	-	6,186,853	3.464539
9240 Flint Hills Community Health Center Inc	454,358	-	454,358	0.254433
9242 University of Kansas Hospital Authority	3,003,106	-	3,003,106	1.681692
9243 St Francis Housing Authority	3,938	-	3,938	0.002205
9244 Horton Housing Authority	7,622	-	7,622	0.004268
9245 Lawrence Housing Authority	188,232	-	188,232	0.105407
9246 Lincoln Housing Authority	8,327	-	8,327	0.004663
9247 City of Burden	9,224	-	9,224	0.005165
9248 City of Longton	6,070	-	6,070	0.003399
9249 City of Westmoreland	13,667	-	13,667	0.007653
9250 Consolidated RWD 2	24,291	-	24,291	0.013603
9251 Towanda Township	4,620	-	4,620	0.002587
9253 City of Herndon	6,647	-	6,647	0.003722
9254 Housing Authority of City of Galena	5,964	-	5,964	0.003340
9255 Atchison Housing Authority	41,906	-	41,906	0.023467
9256 Jetmore Public Library	2,666	-	2,666	0.001493
9257 Hays Housing Authority	5,937	-	5,937	0.003325
9258 Housing Authority of City of Belleville	6,250	-	6,250	0.003500
9259 Sharon Springs Housing Authority	1,902	-	1,902	0.001065
9260 Haysville Community Library	16,191	-	16,191	0.009067
9261 Hamilton County Library	9,252	-	9,252	0.005181
9262 Ellis Public Library	2,890	-	2,890	0.001618
9263 Bucklin Public Library	3,603	-	3,603	0.002018
9264 Elkhart Cemetery District	2,760	-	2,760	0.001546
9265 Ellis Recreation Commission	5,853	-	5,853	0.003278
9266 Clay County Conservation District	6,302	-	6,302	0.003529
9267 City of Linn Valley	14,095	-	14,095	0.007893

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9268 City of Blue Mound	\$ 7,211	\$ -	\$ 7,211	0.004038 %
9269 Kansas Workers Risk Cooperative for Counties	72,547	-	72,547	0.040625
9270 Manhattan Housing Authority	47,498	-	47,498	0.026598
9271 Norton Housing Authority	9,483	-	9,483	0.005310
9272 Topeka Housing Authority	233,893	-	233,893	0.130976
9275 City of Linwood	10,977	-	10,977	0.006147
9276 Lindsborg Community Library	2,572	-	2,572	0.001440
9277 City of North Newton	47,689	-	47,689	0.026705
9278 City of Arcadia	8,867	-	8,867	0.004965
9279 Four County Mental Health Center Inc	1,086,943	-	1,086,943	0.608671
9280 Disability Planning Organization of Kansas Inc	48,705	-	48,705	0.027274
9281 OCCK Inc	989,863	-	989,863	0.554308
9282 Housing Authority of Kansas City Kansas	459,030	-	459,030	0.257049
9283 Hoisington Recreation Commission	4,286	-	4,286	0.002400
9284 Cottonwood Inc	635,920	-	635,920	0.356105
9285 Johnson Co Fire Dist No 2	-	-	-	-
9286 Oskaloosa Public Library	2,702	-	2,702	0.001513
9287 Basehor Community Library	35,076	-	35,076	0.019642
9288 City of Gypsum	6,757	-	6,757	0.003784
9289 Greenleaf Housing Authority	2,132	-	2,132	0.001194
9292 Spring Hill Recreation Commission	28,975	-	28,975	0.016226
9293 RWD 4 Franklin Co	4,730	-	4,730	0.002649
9294 Mulvane Public Library	15,499	-	15,499	0.008679
9295 City of Prescott	8,302	-	8,302	0.004649
9297 Thomas Co Economic Development Alliance	6,419	-	6,419	0.003595
9298 Housing Authority of City of Holton	6,767	-	6,767	0.003789
9299 City of Bentley	10,791	-	10,791	0.006043
9301 The Center for Counseling & Consultation	239,341	-	239,341	0.134027
9306 River Valley Extension District 4	23,494	-	23,494	0.013156
9307 Public Wholesale Water Supply District 13	15,882	-	15,882	0.008894
9308 Linn County Library District 1	4,703	-	4,703	0.002634
9309 Pleasanton Housing Authority	7,984	-	7,984	0.004471
9310 Public Housing Agency of S Hutchinson	20,406	-	20,406	0.011427
9311 Housing Authority of the City of Solomon	2,059	-	2,059	0.001153
9313 USD 350 Recreation Commission	4,193	-	4,193	0.002348
9314 Wellington Housing Authority	14,843	-	14,843	0.008312
9317 Nippawalla Township	-	-	-	-
9318 Linn County Library District # 5	7,249	-	7,249	0.004059
9320 City of Vermillion	2,994	-	2,994	0.001677
9321 Public Wholesale Water Supply District # 20	13,303	-	13,303	0.007449
9322 Thomas County Historical Society	8,789	-	8,789	0.004922
9323 Phillips-Rooks Extension Dist # 5	5,777	-	5,777	0.003235
9329 Jefferson County Rural Water Dist No 13	16,712	-	16,712	0.009358
9330 Rose Hill Recreation Commission	12,744	-	12,744	0.007136
9339 Coffey County Conservation District	4,073	-	4,073	0.002281
9341 Meadowlark Extension District	22,041	-	22,041	0.012343
9342 Park City Public Library	10,073	-	10,073	0.005641
9347 Auburn Township	11,164	-	11,164	0.006252
9350 The Housing Authority of the City of Paola	18,507	-	18,507	0.010364

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9351 The Housing Authority of the City of Phillipsburg	\$ 8,625	\$ -	\$ 8,625	0.004830 %
9353 Equus Beds Groundwater Mgmt Dist # 2	23,758	-	23,758	0.013304
9354 Americus Township Library	1,803	-	1,803	0.001010
9360 Southeast Kansasworks Inc	104,051	-	104,051	0.058267
9362 Kansas Power Pool	81,939	-	81,939	0.045885
9363 Osborne Housing Authority	7,146	-	7,146	0.004002
9365 Newton Housing Authority	19,696	-	19,696	0.011029
9366 Lincoln Carnegie Library	3,344	-	3,344	0.001873
9367 City of St George	27,320	-	27,320	0.015299
9370 Ashland Library	2,882	-	2,882	0.001614
9372 City of Otis	9,765	-	9,765	0.005468
9375 City of Chanute Housing Authority	22,393	-	22,393	0.012540
9380 Baldwin City Recreation Commission	23,925	-	23,925	0.013398
9381 Barton County Conservation District	9,087	-	9,087	0.005089
9382 Coffey County Housing Authority	7,417	-	7,417	0.004153
9383 Parsons Housing Authority	16,142	-	16,142	0.009039
9387 Hoxie Housing Authority	4,784	-	4,784	0.002679
9403 Strong City Housing Authority	1,972	-	1,972	0.001104
9404 Public Wholesale Water Supply District # 23	26,248	-	26,248	0.014698
9406 Stockton Recreation Commission	3,459	-	3,459	0.001937
9407 Unified Greeley County	118,688	-	118,688	0.066463
9408 Great Plains Development Authority	31,285	-	31,285	0.017519
9411 Horsethief Reservoir	7,336	-	7,336	0.004108
9412 City of Fontana	1,133	-	1,133	0.000634
9414 Valley Township	-	-	-	-
9418 Garden City Housing Authority	16,853	-	16,853	0.009437
9424 Rural Water District # 5	45,285	-	45,285	0.025359
9425 Oaklawn Improvement District	12,826	-	12,826	0.007182
9427 Twin Creeks Extension District # 9	12,428	-	12,428	0.006959
9432 Graves Memorial Public Library	2,656	-	2,656	0.001487
9434 Pottawatomie Co RWD # 4	7,751	-	7,751	0.004340
9436 Neodesha Housing Authority	9,507	-	9,507	0.005324
9443 Minneha Township	6,155	-	6,155	0.003447
9447 Golden Prairie Extension District 12	17,737	-	17,737	0.009932
9448 Frontier Extension District # 11	18,694	-	18,694	0.010468
9449 Southwind Extension District # 10	16,324	-	16,324	0.009141
9451 Montgomery Co RWD # 12	2,704	-	2,704	0.001514
9455 Coffey County Fire District # 1	9,648	-	9,648	0.005403
9460 Liberal Housing Authority	17,928	-	17,928	0.010039
9463 City of Benton	35,787	-	35,787	0.020040
9468 Salt Creek Township	3,101	-	3,101	0.001737
9480 Clay Center Housing Authority	18,711	-	18,711	0.010478
9482 RWD # 1 Washington	16,324	-	16,324	0.009141
9483 Leavenworth Water District # 7	11,122	-	11,122	0.006228
9484 Lakin Comanche Cemetery District	7,069	-	7,069	0.003959
9486 Chisholm Creek Utility Authority	23,211	-	23,211	0.012998
9490 City of Atlanta	2,740	-	2,740	0.001534
9491 Chapman Housing Authority	2,341	-	2,341	0.001311
9493 Downs Housing Authority	5,071	-	5,071	0.002840

**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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9494 Garfield Township	\$ 3,234	\$ -	\$ 3,234	0.001811 %
9495 Seneca Housing Authority	7,823	-	7,823	0.004381
9497 Beck-Bookman Library	4,084	-	4,084	0.002287
9499 Midway Extension District # 15	5,939	-	5,939	0.003326
9510 Douglas County Conservation District	8,937	-	8,937	0.005005
9515 Northeast Kansas Environmental Services	6,844	-	6,844	0.003833
9516 Grant Township	9,426	-	9,426	0.005278
9518 Hesston Recreation Commission	9,966	-	9,966	0.005581
9519 Williamsport Township	7,198	-	7,198	0.004031
9520 Clay Center Public Utilities Commission	137,954	-	137,954	0.077252
9521 Hill City Housing Authority	3,633	-	3,633	0.002034
9522 Wellsville Fire District	1,798	-	1,798	0.001007
9523 Frontenac Housing Authority	1,759	-	1,759	0.000985
9529 Butler County Fire District # 3	26,237	-	26,237	0.014692
9534 Cowley Rural Water District # 5	15,722	-	15,722	0.008804
9540 City of Eastborough	19,392	-	19,392	0.010859
9541 Lincoln Library	6,634	-	6,634	0.003715
9544 Cottonwood Extension District	6,916	-	6,916	0.003873
9547 Flint Hills Metropolitan Planning Organization	12,663	-	12,663	0.007091
9556 Clearwater Recreation Commission	5,082	-	5,082	0.002846
9559 Minneapolis Housing Authority	13,828	-	13,828	0.007743
9561 Valley Center Recreation Commission	21,750	-	21,750	0.012180
9568 Coldwater Housing Authority	2,854	-	2,854	0.001598
9569 Wild West Extension District # 18	7,051	-	7,051	0.003948
9572 Franklin County Rural Water District # 1	9,946	-	9,946	0.005570
9573 City of Copeland	6,057	-	6,057	0.003392
9574 Walnut Township	2,799	-	2,799	0.001567
9581 West Plains Extension District # 19	5,122	-	5,122	0.002868
9582 South Central Kansas Clinic LLC	81,961	-	81,961	0.045897
9583 Chisholm Trail District # 20	6,182	-	6,182	0.003462
9587 City of Lebanon	2,225	-	2,225	0.001246
9588 Haven Community Ems	5,968	-	5,968	0.003342
9589 Shawnee County Conservation District	3,247	-	3,247	0.001818
9590 Nortonville Public Library	2,042	-	2,042	0.001143
9601 21 Central Extension District	3,219	-	3,219	0.001803
9603 City of Ozawie	3,978	-	3,978	0.002228
9607 Rawlins County Extension Council	891	-	891	0.000499
Total Local Group	\$ 178,576,507	\$ -	\$ 178,576,507	100.000000 %
Kansas Police and Firemen Group				
S246 Fort Hays State University	\$ 124,747	\$ -	\$ 124,747	0.091743 %
S367 Kansas State University	254,794	-	254,794	0.187384
S379 Emporia State University	83,260	-	83,260	0.061232
S385 Pittsburg State University	110,113	-	110,113	0.080981
S682 Staff Benefits University of Kansas	397,496	-	397,496	0.292332
S683 University of Kansas Medical Center	883,989	-	883,989	0.650116
S715 Wichita State University	307,438	-	307,438	0.226100
Other state agencies	10,033,325	-	10,033,325	7.378850
3 Anderson County	112,214	-	112,214	0.082526
4 Atchison County	415,710	-	415,710	0.305727
12 Cherokee County	252,302	-	252,302	0.185552
18 Cowley County	318,248	-	318,248	0.234050

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
19 Crawford County	\$ 177,864	\$ -	\$ 177,864	0.130807 %
20 Dickinson County	257,610	-	257,610	0.189455
22 Douglas County	1,674,245	-	1,674,245	1.231297
25 Ellis County	735,272	-	735,272	0.540744
28 Ford County	737,664	-	737,664	0.542503
29 Franklin County	702,031	-	702,031	0.516298
33 Gray County	118,622	-	118,622	0.087239
37 Harvey County	360,023	-	360,023	0.264773
39 Jefferson County	485,335	-	485,335	0.356932
41 Johnson County	12,045,221	-	12,045,221	8.858468
42 Kearny County	229,946	-	229,946	0.169110
45 Labette County	232,515	-	232,515	0.170999
47 Leavenworth County	1,506,337	-	1,506,337	1.107812
56 Miami County	1,046,782	-	1,046,782	0.769839
61 Neosho County	169,696	-	169,696	0.124800
66 Ottawa County	74,479	-	74,479	0.054774
71 Reno County	637,174	-	637,174	0.468600
72 Republic County	134,702	-	134,702	0.099064
74 Riley County	549,052	-	549,052	0.403792
77 Russell County	115,357	-	115,357	0.084837
80 Sedgwick County	8,759,165	-	8,759,165	6.441790
81 Seward County	431,714	-	431,714	0.317497
82 Shawnee County	1,935,701	-	1,935,701	1.423581
88 Sumner County	257,198	-	257,198	0.189152
97 City of Abilene	294,211	-	294,211	0.216373
104 City of Arkansas City	634,020	-	634,020	0.466280
107 City of Atchison	488,562	-	488,562	0.359305
120 City of Chanute	469,287	-	469,287	0.345130
126 City of Coffeyville	590,034	-	590,034	0.433931
130 City of Dodge City	922,876	-	922,876	0.678715
135 City of El Dorado	557,481	-	557,481	0.409991
141 City of Erie	27,026	-	27,026	0.019876
142 City of Eudora	211,601	-	211,601	0.155619
144 City of Fort Scott	363,185	-	363,185	0.267099
147 City of Garden City	1,449,070	-	1,449,070	1.065696
148 City of Garnett	105,403	-	105,403	0.077517
151 City of Girard	89,109	-	89,109	0.065534
160 City of Hays	783,259	-	783,259	0.576035
170 City of Hutchinson	2,233,783	-	2,233,783	1.642800
177 City of Junction City	1,573,158	-	1,573,158	1.156954
186 City of Lawrence	6,093,906	-	6,093,906	4.481667
187 City of Leavenworth	1,485,536	-	1,485,536	1.092514
188 City of Liberal	695,754	-	695,754	0.511681
193 City of Marion	51,041	-	51,041	0.037537
200 City of Minneola	16,923	-	16,923	0.012446
208 City of Newton	1,437,447	-	1,437,447	1.057148
211 City of Olathe	6,743,939	-	6,743,939	4.959723
214 City of Oswego	47,574	-	47,574	0.034988
215 City of Ottawa	772,765	-	772,765	0.568318
217 City of Paola	203,583	-	203,583	0.149722
218 City of Parsons	459,900	-	459,900	0.338226
221 City of Pittsburg	951,181	-	951,181	0.699531

**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, 2022

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
235 City of Topeka	\$ 9,349,774	\$ -	\$ 9,349,774	6.876144 %
246 City of Wellington	460,014	-	460,014	0.338310
248 City of Winfield	716,238	-	716,238	0.526746
297 Clark County	54,359	-	54,359	0.039977
301 Pottawatomie County	850,785	-	850,785	0.625696
304 City of Augusta	318,434	-	318,434	0.234187
307 City of Bonner Springs	343,974	-	343,974	0.252970
314 City of Herington	90,493	-	90,493	0.066552
318 City of Manhattan	1,292,259	-	1,292,259	0.950371
319 City of McPherson	710,225	-	710,225	0.522324
322 City of Salina	2,553,522	-	2,553,522	1.877947
366 City of Concordia	215,808	-	215,808	0.158713
380 Haskell County	150,740	-	150,740	0.110859
385 City of Baldwin City	147,344	-	147,344	0.108362
392 City of Chapman	21,577	-	21,577	0.015868
393 City of Emporia	1,248,918	-	1,248,918	0.918497
395 City of Gardner	639,303	-	639,303	0.470165
404 City of Rossville	22,059	-	22,059	0.016223
406 City of Spring Hill	237,611	-	237,611	0.174747
442 City of Belleville	54,567	-	54,567	0.040130
459 City of Shawnee	3,042,368	-	3,042,368	2.237461
480 City of Lenexa	3,342,649	-	3,342,649	2.458298
483 Soldier Twp Shawnee County	103,232	-	103,232	0.075920
579 City of Scott City	95,029	-	95,029	0.069888
641 City of Moundridge	113,876	-	113,876	0.083748
676 City of Mission	454,573	-	454,573	0.334309
769 City of Roeland Park	183,643	-	183,643	0.135057
940 City of Louisburg	139,225	-	139,225	0.102391
1069 City of Merriam	536,164	-	536,164	0.394313
4087 City of Overbrook	16,192	-	16,192	0.011908
4126 City of Derby	1,043,021	-	1,043,021	0.767073
4182 City of Leawood	2,274,409	-	2,274,409	1.672678
4254 City of Fairway	143,975	-	143,975	0.105884
4279 City of Victoria	35,346	-	35,346	0.025995
4362 City of Valley Center	105,757	-	105,757	0.077777
4476 Johnson Co Consolidated Fire Dist No 2	1,501,003	-	1,501,003	1.103889
4583 City of Overland Park	3,694,962	-	3,694,962	2.717401
4612 City of Westwood	124,147	-	124,147	0.091302
4808 Johnson Co Park & Recreation Dist	388,668	-	388,668	0.285840
4809 City of Edwardsville	528,000	-	528,000	0.388309
4810 City of Goddard	152,416	-	152,416	0.112092
5242 City of Lansing	259,890	-	259,890	0.191132
5553 Riley County Law Enforcement Agency	1,763,029	-	1,763,029	1.296592
5621 Shawnee Heights Fire District	172,386	-	172,386	0.126779
5686 City of Park City	235,697	-	235,697	0.173340
9085 Johnson Co Fire Dist 1	949,795	-	949,795	0.698512
9238 Unified Government of Wyandotte County	16,727,718	-	16,727,718	12.302140
9247 City of Burden	-	-	-	-
9267 City of Linn Valley	28,088	-	28,088	0.020657
9285 Johnson Co Fire Dist No 2	365,644	-	365,644	0.268907
9290 City of Basehor	203,080	-	203,080	0.149352
9316 City of Andover	652,137	-	652,137	0.479604

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, 2022

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9340 McPherson County Rural Fire Dist # 9	\$ -	\$ -	\$ -	-
9364 Leavenworth Co Fire District # 1	144,010	-	144,010	0.105910
9417 Northwest Consolidated Fire District	432,542	-	432,542	0.318106
9538 Fairmount Township Fire Dept	87,189	-	87,189	0.064122
5543 City of Lake Quivira	26,743	-	26,743	0.019668
240 City of Wakefield	10,532	-	10,532	0.007746
Total Kansas Police and Firemen Group	\$ 135,974,094	\$ -	\$ 135,974,094	100.000000 %
Judges Group:				
Employer - State of Kansas				
Total Judges Group	\$ 5,666,719	\$ -	\$ 5,666,719	100.000000 %
Total Pension Plan	\$ 953,328,387	\$ 67,347,237	\$ 1,020,675,624	

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense					
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group														
Special Funding Situation - Subtotal	\$ 687,012,568	\$ 15,227,745	\$ 57,858,646	\$ 105,606,674	\$ 880,856	\$ 179,573,921	\$ 298,469	\$ 43,876,554	\$ 44,175,023	\$ 90,062,380	\$ (13,014,137)	\$ 77,048,243	\$ -	\$ 77,048,243
Nonspecial Funding Situation														
Employer - State of Kansas														
S175 Kansas Housing Resource Corporation	\$ 8,757,058	\$ 194,102	\$ 737,499	\$ 1,346,123	\$ 3,332,610	\$ 5,610,334	\$ 3,804	\$ 44,196	\$ 48,000	\$ 1,147,987	\$ 808,320	\$ 1,956,307	\$ -	\$ 1,956,307
S176 Kansas Development Finance Authority	1,142,765	25,330	96,241	175,664	25,269	322,504	496	73,528	74,024	149,808	(38,788)	111,020	-	111,020
S246 Fort Hays State University	7,760,487	172,012	653,571	1,192,932	-	2,018,515	3,372	1,414,515	1,417,887	1,017,344	(943,078)	74,266	-	74,266
S276 Dept of Transportation	135,191,381	2,996,539	11,385,513	20,781,442	1,073,320	36,236,814	58,733	6,661,176	6,719,909	17,722,612	(3,802,430)	13,920,182	-	13,920,182
S367 Kansas State University	52,172,858	1,156,420	4,393,880	8,019,944	-	13,570,244	22,666	10,498,049	10,520,715	6,839,484	(5,096,283)	1,743,201	-	1,743,201
S379 Emporia State University	6,282,531	139,253	529,101	965,742	-	1,634,096	2,729	2,390,460	2,393,189	823,594	(1,168,755)	(345,161)	-	(345,161)
S385 Pittsburg State University	10,492,321	232,564	883,639	1,612,866	-	2,729,069	4,558	1,812,490	1,817,048	1,375,467	(1,067,302)	308,165	-	308,165
S450 Kansas Lottery	6,255,664	138,658	526,838	961,612	45,986	1,673,094	2,718	377,200	379,918	820,072	(104,901)	715,171	-	715,171
S561 Kansas Board of Regents	611,433	13,553	51,494	93,989	27,727	186,763	266	82,449	82,715	80,154	(91,700)	(11,546)	-	(11,546)
S682 Staff Benefits University of Kansas	32,850,096	728,128	2,766,561	5,049,674	-	8,544,363	14,272	8,626,028	8,640,300	4,306,410	(4,282,035)	24,375	-	24,375
S683 University of Kansas Medical Center	18,288,392	405,365	1,540,207	2,811,268	301,276	5,058,116	7,945	402,095	410,040	2,397,476	(6,201)	2,391,275	-	2,391,275
S715 Wichita State University	13,763,633	305,073	1,159,142	2,115,728	-	3,579,943	5,980	3,742,742	3,748,722	1,804,313	(2,587,153)	(782,840)	-	(782,840)
Other state agencies (less KPERS)	1,106,033,594	24,515,410	93,147,655	170,018,041	26,305,816	313,986,922	480,514	29,310,156	29,790,670	144,993,014	(4,450,707)	140,542,307	-	140,542,307
State Subtotal	\$ 1,399,602,213	\$ 31,022,407	\$ 117,871,341	\$ 215,145,025	\$ 31,112,004	\$ 395,150,777	\$ 608,053	\$ 65,435,084	\$ 66,043,137	\$ 183,477,735	\$ (22,831,013)	\$ 160,646,722	\$ -	\$ 160,646,722

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Employers - Other														
4930 North Central Kansas Technical College	\$ 115,184	\$ 2,553	\$ 9,700	\$ 17,706	\$ 33,215	\$ 63,174	\$ 50	\$ 25,736	\$ 25,786	\$ 15,100	\$ 7,098	\$ 22,198	\$ -	\$ 22,198
4931 North West Kansas Technical College	36,727	814	3,093	5,646	11,808	21,361	16	13,665	13,681	4,815	(25,878)	(21,063)	-	(21,063)
5045 Allen County Community College	-	-	-	-	2,799	2,799	-	35,538	35,538	-	(7,055)	(7,055)	-	(7,055)
5046 Coffeyville Community College	171,561	3,803	14,449	26,372	119,617	164,241	75	787	862	22,490	28,696	51,186	-	51,186
5047 Garden City Community College	102,179	2,265	8,605	15,707	51,522	78,099	44	35,668	35,712	13,395	4,422	17,817	-	17,817
5048 Hutchinson Community College	595,641	13,202	50,164	91,561	3,718	158,645	259	88,006	88,265	78,084	(16,559)	61,525	-	61,525
5049 Kansas City Kansas Community College	1,053,805	23,358	88,749	161,990	139,761	413,858	458	435,409	435,867	138,146	(236,019)	(97,873)	-	(97,873)
5050 Neosho County Community College	104,680	2,320	8,816	16,091	65,127	92,354	45	109,201	109,246	13,723	(38,096)	(24,373)	-	(24,373)
5107 Cowley County Community College	306,538	6,794	25,816	47,121	60,986	140,717	133	7,345	7,478	40,185	3,229	43,414	-	43,414
5108 Barton County Community College	273,955	6,072	23,072	42,112	64,621	135,877	119	-	119	35,914	24,589	60,503	-	60,503
5109 Butler County Community College	314,541	6,972	26,490	48,351	31,738	113,551	137	196,947	197,084	41,234	(70,818)	(29,584)	-	(29,584)
5110 Colby Community College	267,596	5,931	22,536	41,134	64,809	134,410	116	15,743	15,859	35,080	2,327	37,407	-	37,407
5111 Independence Community College	109,611	2,430	9,231	16,849	353,174	381,684	48	453,567	453,615	14,369	11,837	26,206	-	26,206
5112 Labette Community College	15,434	342	1,300	2,373	11,468	15,483	7	36,050	36,057	2,023	(7,016)	(4,993)	-	(4,993)
5113 Pratt Community College	270,097	5,987	22,747	41,519	93,828	164,081	117	2,523	2,640	35,408	22,982	58,390	-	58,390
5177 Cloud County Community College	345,552	7,659	29,102	53,118	69,399	159,278	150	-	150	45,299	49,819	95,118	-	95,118
5178 Dodge City Community College	913,469	20,247	76,930	140,417	462,056	699,650	397	83,499	83,896	119,749	99,346	219,095	-	219,095
5179 Fort Scott Community College	735,334	16,299	61,928	113,035	414,743	606,005	319	67,519	67,838	96,397	76,998	173,395	-	173,395
5180 Highland Community College	33,298	738	2,805	5,118	-	8,661	14	27,580	27,594	4,365	(12,599)	(8,234)	-	(8,234)
5404 Seward County Community College	131,333	2,911	11,061	20,188	37,230	71,390	57	16,941	16,998	17,217	10,820	28,037	-	28,037
5406 Johnson County Community College	352,126	7,805	29,656	54,128	26,822	118,411	153	242,293	242,446	46,161	(165,617)	(119,456)	-	(119,456)
5596 NW Kansas Education Service Center	612,719	13,581	51,602	94,186	-	159,369	266	185,117	185,383	80,323	(102,980)	(22,657)	-	(22,657)
5600 SC Kansas Special Education Coop	525,831	11,655	44,284	80,830	-	136,769	228	229,980	230,208	68,933	(180,202)	(111,269)	-	(111,269)
5604 ANW Special Education Coop	244,802	5,426	20,617	37,631	-	63,674	106	258,602	258,708	32,092	(152,996)	(120,904)	-	(120,904)
5608 Tri County Special Education Coop	-	-	-	-	49,302	49,302	-	173,173	173,173	-	(49,609)	(49,609)	-	(49,609)
5609 Keystone Learning Services	190,139	4,214	16,013	29,228	20,634	70,089	83	390,246	390,329	24,926	(177,154)	(152,228)	-	(152,228)
5612 SE Kansas Education Service Center	728,760	16,153	61,374	112,024	-	189,551	317	269,683	270,000	95,535	(267,205)	(171,670)	-	(171,670)
5624 Reno County Education Coop	204,216	4,526	17,199	31,392	48,362	101,479	89	146,209	146,298	26,771	(75,924)	(49,153)	-	(49,153)
5626 High Plains Educational Coop	176,134	3,904	14,833	27,075	27,579	73,391	77	234,734	234,811	23,090	(167,745)	(144,655)	-	(144,655)
5634 SW Kansas Coop District 613	841,086	18,643	70,835	129,291	186,357	405,126	365	244,051	244,416	110,260	28,120	138,380	-	138,380
5638 East Central Kansas Coop in Education	147,553	3,271	12,426	22,682	27,943	66,322	64	148,053	148,117	19,343	(56,797)	(37,454)	-	(37,454)
5655 Brown Co Kansas Special Educ Coop	-	-	-	-	12,546	12,546	-	17,291	17,291	-	(9,622)	(9,622)	-	(9,622)
5657 Doniphan County Education Coop	36,656	812	3,087	5,635	15,561	25,095	16	19,291	19,307	4,805	(72,467)	(67,662)	-	(67,662)
5671 Marion County Special Education Coop	239,586	5,310	20,177	36,829	6,685	69,001	104	61,253	61,357	31,408	(38,925)	(7,517)	-	(7,517)
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	-	135,333	135,333	-	1,175,476	1,175,476	-	(340,014)	(340,014)	-	(340,014)

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5688 Sumner County Education Services	\$ 104,680	\$ 2,320	\$ 8,816	\$ 16,091	\$ 34,641	\$ 61,868	\$ 45	\$ 12,137	\$ 12,182	\$ 13,723	\$ (15,193)	\$ (1,470)	\$ -	\$ (1,470)
9034 Three Lakes Educational Cooperative	960,986	21,300	80,932	147,722	178,757	428,711	417	1,898	2,315	125,978	66,100	192,078	-	192,078
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	54,877	1,216	4,621	8,436	-	14,273	24	63,020	63,044	7,194	(42,943)	(35,749)	-	(35,749)
9047 SW Plains Regional Service Center	94,248	2,089	7,938	14,488	1,878	26,393	41	108,136	108,177	12,355	(82,743)	(70,388)	-	(70,388)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	785,209	17,404	66,128	120,701	118,852	323,085	341	17,218	17,559	102,935	20,675	123,610	-	123,610
9056 Smoky Hill Education Service Center	131,047	2,905	11,036	20,144	140,964	175,049	57	117,389	117,446	17,179	(10,363)	6,816	-	6,816
9273 Nc Kansas Sp Ed Coop Interlocal 636	36,656	812	3,087	5,635	10,934	20,468	16	20,096	20,112	4,805	(36,069)	(31,264)	-	(31,264)
9274 Southeast Kansas Interlocal 637	362,415	8,033	30,522	55,710	-	94,265	157	47,249	47,406	47,510	(78,805)	(31,295)	-	(31,295)
9303 Wsu Campus of Applied Sciences and Technology	121,615	2,696	10,242	18,694	50,550	82,182	53	13,090	13,143	15,943	(26,959)	(11,016)	-	(11,016)
9304 Manhattan Area Technical College	-	-	-	-	266	266	-	1,266	1,266	-	(4)	(4)	-	(4)
9305 Flint Hills Technical College	270,954	6,006	22,820	41,651	45,915	116,392	118	23,656	23,774	35,520	(15,767)	19,753	-	19,753
9395 Salina Area Technical College	-	-	-	-	696	696	-	13,537	13,537	-	(4,316)	(4,316)	-	(4,316)
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	-	1,782	1,782	-	75,886	75,886	-	(37,669)	(37,669)	-	(37,669)
9507 Butler Co Special Education Interlocal # 638	884,673	19,609	74,505	135,991	130,979	361,084	384	29,984	30,368	115,974	(59,078)	56,896	-	56,896
4828 USD 202 Turner	40,394,577	895,352	3,401,940	6,209,402	2,293,271	12,799,965	17,549	2,055,688	2,073,237	5,295,437	290,204	5,585,641	-	5,585,641
4829 USD 203 Piper	21,944,127	486,395	1,848,085	3,373,223	2,471,498	8,179,201	9,534	-	9,534	2,876,716	1,004,246	3,880,962	-	3,880,962
4871 USD 205 Bluestem	5,012,934	111,112	422,178	770,582	116,494	1,420,366	2,178	140,639	142,817	657,159	(5,619)	651,540	-	651,540
4882 USD 204 Bonner Springs	28,673,961	635,563	2,414,856	4,407,724	624,626	8,082,769	12,457	407,416	419,873	3,758,949	74,853	3,833,802	-	3,833,802
4912 USD 206 Remington-Whitewater	5,144,338	114,025	433,245	790,781	78,947	1,416,998	2,235	95,582	97,817	674,386	16,022	690,408	-	690,408
4977 USD 209 Moscow	2,181,994	48,364	183,763	335,413	-	567,540	948	127,884	128,832	286,044	(90,415)	195,629	-	195,629
4978 USD 233 Olathe	343,112,036	7,605,134	28,896,120	52,742,734	15,766,154	105,010,142	149,063	-	149,063	44,979,507	8,183,665	53,163,172	-	53,163,172
4979 USD 242 Weskan	1,120,329	24,832	94,351	172,215	32,600	323,998	487	49,397	49,884	146,867	698	147,565	-	147,565
4980 USD 250 Pittsburg	26,896,183	596,158	2,265,135	4,134,446	878,993	7,874,732	11,685	42,721	54,406	3,525,895	137,706	3,663,601	-	3,663,601
4981 USD 253 Emporia	52,000,796	1,152,606	4,379,389	7,993,494	469,737	13,995,226	22,592	1,938,812	1,961,404	6,816,928	(167,944)	6,648,984	-	6,648,984
4982 USD 259 Wichita	558,740,375	12,384,571	47,055,852	85,888,840	31,462,226	176,791,489	242,742	15,615,281	15,858,023	73,246,823	11,244,907	84,491,730	-	84,491,730
4983 USD 260 Derby	69,539,421	1,541,353	5,856,453	10,689,509	1,713,513	19,800,828	30,211	212,775	242,986	9,116,115	436,551	9,552,666	-	9,552,666
4984 USD 262 Valley Center	31,796,862	704,783	2,677,860	4,887,772	6,372,122	14,642,537	13,814	-	13,814	4,168,339	1,890,234	6,058,573	-	6,058,573
4985 USD 265 Goddard	62,877,183	1,393,683	5,295,374	9,665,398	11,784,984	28,139,439	27,317	556,436	583,753	8,242,744	3,379,935	11,622,679	-	11,622,679
4986 USD 266 Maize	78,564,288	1,741,390	6,616,507	12,076,800	18,221,472	38,656,169	34,132	291,493	325,625	10,299,210	5,204,014	15,503,224	-	15,503,224
4987 USD 268 Cheney	7,262,667	160,978	611,646	1,116,408	263,628	2,152,660	3,155	82,991	86,146	952,083	49,469	1,001,552	-	1,001,552
4988 USD 290 Ottawa	25,659,526	568,748	2,160,987	3,944,349	185,749	6,859,833	11,148	188,129	199,277	3,363,778	77,616	3,441,394	-	3,441,394
4990 USD 314 Brewster	1,677,242	37,176	141,253	257,823	86,882	523,134	729	2,366	3,095	219,874	45,857	265,731	-	265,731
4991 USD 348 Baldwin City	10,882,746	241,218	916,520	1,672,881	130,818	2,961,437	4,728	298,528	303,256	1,426,649	29,141	1,455,790	-	1,455,790
4992 USD 349 Stafford	3,346,910	74,185	281,869	514,483	421,874	1,292,411	1,454	-	1,454	438,756	132,356	571,112	-	571,112
4993 USD 352 Goodland	8,590,927	190,419	723,509	1,320,586	110,141	2,344,655	3,732	162,131	165,863	1,126,208	(58,160)	1,068,048	-	1,068,048

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4994 USD 359 Argonia Public Schools	\$ 2,038,800	\$ 45,190	\$ 171,703	\$ 313,402	\$ 74,764	\$ 605,059	\$ 886	\$ 69,070	\$ 69,956	\$ 267,272	\$ (12,594)	\$ 254,678	\$ -	\$ 254,678
4995 USD 363 Holcomb	9,055,093	200,708	762,599	1,391,937	397,201	2,752,445	3,934	86,774	90,708	1,187,057	66,361	1,253,418	-	1,253,418
4996 USD 371 Montezuma	2,465,953	54,658	207,677	379,063	38,108	679,506	1,071	154,033	155,104	323,269	(44,418)	278,851	-	278,851
4997 USD 373 Newton	37,716,192	835,985	3,176,373	5,797,684	375,385	10,185,427	16,386	1,337,098	1,353,484	4,944,320	(124,853)	4,819,467	-	4,819,467
4998 USD 376 Sterling	4,677,672	103,681	393,943	719,046	-	1,216,670	2,032	101,197	103,229	613,209	(107,494)	505,715	-	505,715
4999 USD 383 Manhattan-Ogden	78,023,952	1,729,414	6,571,001	11,993,740	6,438,092	26,732,247	33,897	1,062,594	1,096,491	10,228,376	1,691,177	11,919,553	-	11,919,553
5000 USD 385 Andover	45,331,484	1,004,780	3,817,716	6,968,297	2,392,695	14,183,488	19,694	63,379	83,073	5,942,630	843,982	6,786,612	-	6,786,612
5001 USD 386 Madison-Virgil	2,685,031	59,514	226,127	412,739	47,953	746,333	1,166	98,034	99,200	351,988	4,611	356,599	-	356,599
5002 USD 390 Hamilton	946,910	20,988	79,746	145,558	46,706	292,998	411	113,062	113,473	124,133	(32,756)	91,377	-	91,377
5004 USD 394 Rose Hill	13,703,397	303,738	1,154,069	2,106,468	535,225	4,099,500	5,953	11,260	17,213	1,796,416	139,331	1,935,747	-	1,935,747
5005 USD 396 Douglass Public Schools	6,142,409	136,147	517,300	944,203	-	1,597,650	2,669	353,331	356,000	805,225	(115,631)	689,594	-	689,594
5006 USD 398 Peabody-Burns	2,730,690	60,526	229,972	419,758	147,327	857,583	1,186	115,133	116,319	357,974	2,153	360,127	-	360,127
5007 USD 399 Paradise	1,437,299	31,858	121,046	220,940	-	373,844	624	148,059	148,683	188,420	(59,652)	128,768	-	128,768
5008 USD 404 Riverton	6,750,627	149,629	568,523	1,037,697	137,447	1,893,296	2,933	432,584	435,517	884,958	(113,545)	771,413	-	771,413
5010 USD 409 Atchison Public Schools	15,280,818	338,702	1,286,915	2,348,947	605,412	4,579,976	6,639	2,254,309	2,260,948	2,003,205	(335,839)	1,667,366	-	1,667,366
5011 USD 420 Osage City	6,190,141	137,205	521,319	951,540	192,974	1,803,038	2,689	18,169	20,858	811,483	88,663	900,146	-	900,146
5012 USD 421 Lyndon	4,019,936	89,103	338,550	617,939	160,189	1,205,781	1,746	37,543	39,289	526,985	83,118	610,103	-	610,103
5013 USD 443 Dodge City	72,966,145	1,617,306	6,145,043	11,216,260	2,880,030	21,858,639	31,700	2,677,734	2,709,434	9,565,334	684,703	10,250,037	-	10,250,037
5014 USD 446 Independence	16,496,752	365,653	1,389,319	2,535,859	731,048	5,021,879	7,167	816,352	823,519	2,162,605	(120,890)	2,041,715	-	2,041,715
5015 USD 448 Inman	4,301,323	95,340	362,248	661,194	96,442	1,215,224	1,869	68,259	70,128	563,872	(9,759)	554,113	-	554,113
5016 USD 449 Easton	5,928,761	131,412	499,307	911,361	151,520	1,693,600	2,576	66,043	68,619	777,218	(23,236)	753,982	-	753,982
5017 USD 453 Leavenworth	38,426,874	851,738	3,236,224	5,906,929	339,085	10,333,976	16,694	111,460	128,154	5,037,485	30,598	5,068,083	-	5,068,083
5018 USD 456 Marais Des Cygnes Valley	2,724,331	60,385	229,437	418,781	124,661	833,264	1,184	113,675	114,859	357,140	(28,404)	328,736	-	328,736
5019 USD 470 Arkansas City	28,036,090	621,424	2,361,136	4,309,671	1,484,666	8,776,897	12,180	457,073	469,253	3,675,329	385,269	4,060,598	-	4,060,598
5020 USD 475 Geary Co	80,566,290	1,785,765	6,785,111	12,384,545	2,234,316	23,189,737	35,002	2,206,205	2,241,207	10,561,658	(1,050,590)	9,511,068	-	9,511,068
5021 USD 477 Ingalls	2,929,332	64,929	246,702	450,293	183,637	945,561	1,273	6,505	7,778	384,014	15,008	399,022	-	399,022
5022 USD 480 Liberal	44,207,297	979,862	3,723,038	6,795,488	378,180	11,876,568	19,206	3,931,094	3,950,300	5,795,257	(667,612)	5,127,645	-	5,127,645
5024 USD 215 Lakin	6,499,966	144,073	547,413	999,166	308,938	1,999,590	2,824	398,698	401,522	852,098	78,617	930,715	-	930,715
5025 USD 234 Fort Scott	18,845,877	417,722	1,587,158	2,896,964	645,184	5,547,028	8,188	578,060	586,248	2,470,558	9,092	2,479,650	-	2,479,650
5026 USD 251 North Lyon	3,945,338	87,449	332,267	606,472	57,976	1,084,164	1,714	206,123	207,837	517,205	(144,076)	373,129	-	373,129
5027 USD 261 Haysville	62,359,784	1,382,215	5,251,800	9,585,864	1,300,439	17,520,318	27,092	264,645	291,737	8,174,917	1,126,616	9,301,533	-	9,301,533
5028 USD 267 Renwick	14,281,389	316,549	1,202,746	2,195,316	438,199	4,152,810	6,204	838,887	845,091	1,872,187	53,986	1,926,173	-	1,926,173
5029 USD 288 Central Heights	5,038,015	111,668	424,291	774,437	206,575	1,516,971	2,189	525,165	527,354	660,447	(179,034)	481,413	-	481,413
5031 USD 305 Salina	98,911,631	2,192,392	8,330,114	15,204,567	2,158,549	27,885,622	42,972	1,008,621	1,051,593	12,966,600	300,432	13,267,032	-	13,267,032
5032 USD 361 Chaparral Schools	8,718,687	193,251	734,268	1,340,225	358,473	2,626,217	3,788	23,890	27,678	1,142,957	25,312	1,168,269	-	1,168,269
5033 USD 378 Riley Co	5,709,254	126,547	480,821	877,619	137,247	1,622,234	2,480	271,684	274,164	748,442	(32,641)	715,801	-	715,801

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5034 USD 403 Otis-Bison	\$ 2,532,333	\$ 56,130	\$ 213,267	\$ 389,267	\$ 13,726	\$ 672,390	\$ 1,100	\$ 167,061	\$ 168,161	\$ 331,971	\$ (52,263)	\$ 279,708	\$ -	\$ 279,708
5035 USD 413 Chanute	16,166,777	358,339	1,361,529	2,485,136	994,930	5,199,934	7,024	195,610	202,634	2,119,348	181,359	2,300,707	-	2,300,707
5036 USD 415 Hiawatha	8,643,231	191,579	727,914	1,328,626	212,233	2,460,352	3,755	3,190	6,945	1,133,065	122,569	1,255,634	-	1,255,634
5037 USD 418 McPherson	29,215,011	647,555	2,460,422	4,490,893	623,650	8,222,520	12,692	1,758,752	1,771,444	3,829,877	(238,120)	3,591,757	-	3,591,757
5038 USD 422 Kiowa County	3,870,026	85,780	325,925	594,895	293,367	1,299,967	1,681	23,173	24,854	507,332	45,469	552,801	-	552,801
5039 USD 439 Sedgwick Public Schools	4,809,933	106,613	405,081	739,377	147,470	1,398,541	2,090	86,109	88,199	630,547	73,021	703,568	-	703,568
5040 USD 445 Coffeyville	15,119,831	335,134	1,273,358	2,324,201	773,715	4,706,408	6,569	453,420	459,989	1,982,101	131,515	2,113,616	-	2,113,616
5041 USD 457 Garden City	73,627,953	1,631,975	6,200,780	11,317,993	709,715	19,860,463	31,987	1,970,683	2,002,670	9,652,092	(562,064)	9,090,028	-	9,090,028
5042 USD 458 Basehor-Linwood	25,871,888	573,455	2,178,872	3,976,993	1,868,074	8,597,394	11,240	-	11,240	3,391,617	883,939	4,275,556	-	4,275,556
5043 USD 465 Winfield	34,708,331	769,316	2,923,057	5,335,319	1,611,164	10,638,856	15,079	320,343	335,422	4,550,011	615,209	5,165,220	-	5,165,220
5056 USD 223 Barnes	3,689,461	81,778	310,718	567,139	102,960	1,062,595	1,603	19,032	20,635	483,662	(11,894)	471,768	-	471,768
5057 USD 258 Humboldt	6,661,023	147,643	560,977	1,023,924	349,306	2,081,850	2,894	18,948	21,842	873,212	123,510	996,722	-	996,722
5058 USD 273 Beloit	13,022,654	288,649	1,096,739	2,001,825	345,345	3,732,558	5,658	484,250	489,908	1,707,176	(33,907)	1,673,269	-	1,673,269
5059 USD 284 Chase County	3,860,737	85,574	325,143	593,467	203,654	1,207,838	1,677	222,604	224,281	506,115	(6,588)	499,527	-	499,527
5060 USD 285 Cedar Vale	1,862,737	41,288	156,876	286,338	68,206	552,708	809	26,841	27,650	244,191	25,260	269,451	-	269,451
5061 USD 286 Chautauqua County	3,857,235	85,496	324,848	592,929	240,190	1,243,463	1,676	19,701	21,377	505,656	60,715	566,371	-	566,371
5062 USD 287 West Franklin	6,419,794	142,296	540,660	986,842	51,111	1,720,909	2,789	218,743	221,532	841,589	57,170	898,759	-	898,759
5063 USD 327 Ellsworth	5,385,853	119,378	453,584	827,906	62,196	1,463,064	2,340	208,040	210,380	706,046	(3,647)	702,399	-	702,399
5064 USD 338 Valley Falls	3,708,682	82,204	312,336	570,094	178,332	1,142,966	1,611	135,556	137,167	486,181	(36,267)	449,914	-	449,914
5065 USD 342 McLouth	4,460,808	98,875	375,679	685,710	246,248	1,406,512	1,938	57,752	59,690	584,780	35,905	620,685	-	620,685
5066 USD 380 Vermillion	5,000,858	110,845	421,161	768,725	33,758	1,334,489	2,173	35,762	37,935	655,576	(28,472)	627,104	-	627,104
5067 USD 389 Eureka	7,826,797	173,482	659,155	1,203,125	167,336	2,203,098	3,400	90,816	94,216	1,026,036	34,572	1,060,608	-	1,060,608
5068 USD 417 Council Grove	7,524,046	166,772	633,658	1,156,586	407,322	2,364,338	3,269	161,081	164,350	986,348	65,965	1,052,313	-	1,052,313
5069 USD 440 Halstead	6,668,597	147,811	561,614	1,025,088	90,896	1,825,409	2,897	154,681	157,578	874,205	(19,738)	854,467	-	854,467
5070 USD 464 Tonganoxie	16,842,661	373,320	1,418,451	2,589,032	200,299	4,581,102	7,317	101,362	108,679	2,207,951	107	2,208,058	-	2,208,058
5072 USD 482 Dighton	2,228,296	49,391	187,662	342,531	18,236	597,820	968	94,918	95,886	292,114	(1,346)	290,768	-	290,768
5073 USD 487 Herington	4,194,642	92,975	353,263	644,795	38,444	1,129,477	1,822	77,477	79,299	549,887	(42,080)	507,807	-	507,807
5076 USD 217 Rolla	1,721,758	38,163	145,002	264,666	2,182	450,013	748	153,271	154,019	225,710	(115,326)	110,384	-	110,384
5077 USD 218 Elkhart	4,739,765	105,058	399,173	728,591	32,173	1,264,995	2,059	293,818	295,877	621,349	(130,813)	490,536	-	490,536
5078 USD 226 Meade	3,537,907	78,418	297,954	543,842	16,925	937,139	1,537	513,281	514,818	463,794	(73,782)	390,012	-	390,012
5079 USD 235 Uniontown	4,708,111	104,356	396,507	723,725	116,335	1,340,923	2,045	166,222	168,267	617,199	(98,567)	518,632	-	518,632
5080 USD 252 Southern Lyon County	5,993,713	132,852	504,777	921,346	394,037	1,953,012	2,604	5,361	7,965	785,732	141,042	926,774	-	926,774
5081 USD 254 Barber County North	5,150,841	114,169	433,792	791,780	346,066	1,685,807	2,238	1,514	3,752	675,238	103,534	778,772	-	778,772
5082 USD 269 Palco	1,211,290	26,848	102,012	186,198	26,288	341,346	526	99,398	99,924	158,791	(90,332)	68,459	-	68,459
5083 USD 270 Plainville	3,475,742	77,040	292,719	534,287	114,749	1,018,795	1,510	63,323	64,833	455,645	(14,524)	441,121	-	441,121
5087 USD 281 Graham County	3,638,872	80,656	306,457	559,363	22,124	968,600	1,581	50,418	51,999	477,030	(23,287)	453,743	-	453,743

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5088 USD 289 Wellsville	\$ 6,747,125	\$ 149,551	\$ 568,228	\$ 1,037,159	\$ 94,989	\$ 1,849,927	\$ 2,931	\$ 144,957	\$ 147,888	\$ 884,499	\$ (30,049)	\$ 854,450	\$ -	\$ 854,450
5089 USD 298 Lincoln	3,066,239	67,964	258,231	471,338	-	797,533	1,332	305,276	306,608	401,962	(136,882)	265,080	-	265,080
5090 USD 303 Ness City	2,837,514	62,894	238,969	436,179	134,908	872,950	1,233	72,599	73,832	371,978	(45)	371,933	-	371,933
5092 USD 321 Kaw Valley	13,227,798	293,196	1,114,016	2,033,360	69,219	3,509,791	5,747	306,018	311,765	1,734,069	1,063	1,735,132	-	1,735,132
5093 USD 322 Onaga-Havensville-Wheaton	3,023,295	67,012	254,615	464,737	16,828	803,192	1,313	78,740	80,053	396,332	24,867	421,199	-	421,199
5095 USD 329 Mill Creek Valley	4,689,962	103,954	394,978	720,935	85,777	1,305,644	2,038	294,994	297,032	614,820	(152,244)	462,576	-	462,576
5096 USD 346 Jayhawk	5,809,147	128,761	489,234	892,975	231,160	1,742,130	2,524	66,020	68,544	761,537	106,461	867,998	-	867,998
5098 USD 360 Caldwell	2,932,977	65,010	247,008	450,853	67,967	830,838	1,274	45,251	46,525	384,492	8,817	393,309	-	393,309
5099 USD 365 Garnett	9,457,022	209,616	796,449	1,453,721	19,005	2,478,791	4,109	218,350	222,459	1,239,747	(60,744)	1,179,003	-	1,179,003
5100 USD 367 Osawatomie	9,984,854	221,316	840,901	1,534,859	31,746	2,628,822	4,338	896,616	900,954	1,308,942	(281,844)	1,027,098	-	1,027,098
5101 USD 372 Silver Lake	7,306,111	161,941	615,304	1,123,086	84,958	1,985,289	3,174	118,814	121,988	957,778	(46,869)	910,909	-	910,909
5102 USD 379 Clay Center	15,288,392	338,870	1,287,554	2,350,112	321,610	4,298,146	6,642	1,091,866	1,098,508	2,004,198	(297,005)	1,707,193	-	1,707,193
5103 USD 382 Pratt	9,688,748	214,753	815,965	1,489,342	298,682	2,818,742	4,209	19,278	23,487	1,270,125	154,293	1,424,418	-	1,424,418
5104 USD 419 Canton-Galva	3,036,799	67,311	255,752	466,813	49,359	839,235	1,319	173,949	175,268	398,102	(165,678)	232,424	-	232,424
5105 USD 459 Bucklin	2,522,116	55,903	212,406	387,696	157,543	813,548	1,096	93,022	94,118	330,631	48,725	379,356	-	379,356
5106 USD 483 Kismet-Plains	7,467,668	165,522	628,910	1,147,920	9,565	1,951,917	3,244	215,676	218,920	978,957	(109,073)	869,884	-	869,884
5116 USD 210 Hugoton	9,072,528	201,094	764,068	1,394,617	470,684	2,830,463	3,942	923,685	927,627	1,189,343	(176,118)	1,013,225	-	1,013,225
5117 USD 212 Northern Valley	1,729,332	38,331	145,640	265,831	22,142	471,944	751	140,317	141,068	226,703	(79,361)	147,342	-	147,342
5118 USD 214 Ulysses	13,037,873	288,987	1,098,021	2,004,165	219,741	3,610,914	5,664	887,210	892,874	1,709,171	(163,168)	1,546,003	-	1,546,003
5119 USD 219 Minneola	2,994,999	66,385	252,232	460,387	76,288	855,292	1,301	53,078	54,379	392,623	12,623	405,246	-	405,246
5120 USD 231 Gardner Edgerton	66,876,469	1,482,328	5,632,185	10,280,163	1,332,358	18,727,034	29,054	384,552	413,606	8,767,022	1,069,045	9,836,067	-	9,836,067
5122 USD 255 South Barber County	2,634,370	58,391	221,860	404,952	39,100	724,303	1,144	21,395	22,539	345,347	2,458	347,805	-	347,805
5123 USD 256 Marmaton Valley	2,608,218	57,812	219,658	400,932	53,314	731,716	1,133	49,846	50,979	341,918	(4,032)	337,886	-	337,886
5125 USD 320 Wamego	18,214,223	403,721	1,533,961	2,799,867	218,004	4,955,553	7,913	183,502	191,415	2,387,753	(13,591)	2,374,162	-	2,374,162
5127 USD 332 Cunningham	2,205,645	48,888	185,755	339,049	73,698	647,390	958	94,532	95,490	289,144	(22,733)	266,411	-	266,411
5128 USD 335 North Jackson	3,563,416	78,984	300,103	547,764	100,806	1,027,657	1,548	66,556	68,104	467,138	29,291	496,429	-	496,429
5129 USD 337 Royal Valley	8,599,859	190,617	724,261	1,321,959	157,431	2,394,268	3,736	275,746	279,482	1,127,379	(86,410)	1,040,969	-	1,040,969
5130 USD 343 Perry	6,859,094	152,033	577,657	1,054,371	140,826	1,924,887	2,980	22,735	25,715	899,178	(65,604)	833,574	-	833,574
5131 USD 364 Marysville	8,834,300	195,814	744,004	1,357,997	69,432	2,367,247	3,838	240,779	244,617	1,158,113	2,687	1,160,800	-	1,160,800
5132 USD 368 Paola	32,859,671	728,340	2,767,367	5,051,146	292,886	8,839,739	14,276	1,309,546	1,323,822	4,307,665	90,137	4,397,802	-	4,397,802
5133 USD 381 Spearville-Windhorst	3,063,809	67,910	258,027	470,965	248,259	1,045,161	1,331	305,544	306,875	401,643	28,473	430,116	-	430,116
5134 USD 393 Solomon	3,326,903	73,741	280,184	511,407	237,891	1,103,223	1,445	125,565	127,010	436,133	44,110	480,243	-	480,243
5135 USD 402 Augusta	15,903,397	352,501	1,339,348	2,444,649	6,478	4,142,976	6,909	479,786	486,695	2,084,820	(169,519)	1,915,301	-	1,915,301
5137 USD 432 Victoria	2,564,345	56,839	215,963	394,188	59,669	726,659	1,114	67,798	68,912	336,167	23,548	359,715	-	359,715
5138 USD 454 Burlingame Public Schools	2,686,817	59,554	226,278	413,014	110,388	809,234	1,167	23,321	24,488	352,222	(19,738)	332,484	-	332,484
5140 USD 463 Udall	3,507,396	77,742	295,385	539,152	161,840	1,074,119	1,524	77,468	78,992	459,794	(33,684)	426,110	-	426,110

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5141 USD 467 Wichita County Schools	\$ 4,171,133	\$ 92,454	\$ 351,284	\$ 641,181	\$ 28,180	\$ 1,113,099	\$ 1,812	\$ 154,204	\$ 156,016	\$ 546,805	\$ (62,443)	\$ 484,362	\$ -	\$ 484,362
5142 USD 474 Haviland	1,107,896	24,557	93,304	170,304	64,148	352,313	481	19,746	20,227	145,237	(1,937)	143,300	-	143,300
5143 USD 211 Norton	5,930,977	131,461	499,493	911,702	85,655	1,628,311	2,577	453,998	456,575	777,508	(92,617)	684,891	-	684,891
5144 USD 216 Deerfield	2,694,463	59,723	226,921	414,189	131,348	832,181	1,171	316,706	317,877	353,225	(73,722)	279,503	-	279,503
5145 USD 227 Jetmore	2,944,195	65,259	247,954	452,578	85,422	851,213	1,279	74,384	75,663	385,963	(16,979)	368,984	-	368,984
5147 USD 232 De Soto	62,427,379	1,383,713	5,257,493	9,596,255	582,897	16,820,358	27,121	1,380,126	1,407,247	8,183,778	66,515	8,250,293	-	8,250,293
5148 USD 239 North Ottawa County	6,204,360	137,521	522,517	953,726	50,539	1,664,303	2,695	139,562	142,257	813,347	(33,807)	779,540	-	779,540
5149 USD 244 Burlington	13,095,037	290,254	1,102,834	2,012,952	189,800	3,595,840	5,689	55,801	61,490	1,716,665	189,173	1,905,838	-	1,905,838
5150 USD 257 Iola	10,098,466	223,834	850,470	1,552,323	2,766	2,629,393	4,387	534,002	538,389	1,323,836	(283,611)	1,040,225	-	1,040,225
5151 USD 274 Oakley	3,961,344	87,804	333,615	608,933	302,069	1,332,421	1,721	132,998	134,719	519,304	75,257	594,561	-	594,561
5152 USD 282 West Elk	6,941,480	153,859	584,596	1,067,035	795,617	2,601,107	3,016	562,919	565,935	909,978	93,092	1,003,070	-	1,003,070
5153 USD 283 Elk Valley	1,525,259	33,808	128,453	234,461	68,547	465,269	663	77,360	78,023	199,950	(38,808)	161,142	-	161,142
5154 USD 299 Sylvan Grove	2,302,823	51,042	193,939	353,987	33,807	632,775	1,000	39,737	40,737	301,883	(30,155)	271,728	-	271,728
5155 USD 311 Pretty Prairie	3,008,432	66,682	253,364	462,452	260,532	1,043,030	1,307	81,533	82,840	394,384	71,712	466,096	-	466,096
5156 USD 315 Colby	8,537,980	189,246	719,050	1,312,447	558,332	2,779,075	3,709	18,388	22,097	1,119,267	99,638	1,218,905	-	1,218,905
5157 USD 326 Logan	1,586,710	35,170	133,629	243,907	13,608	426,314	689	91,164	91,853	208,006	(48,240)	159,766	-	159,766
5158 USD 331 Kingman-Norwich	8,324,760	184,520	701,092	1,279,671	69,410	2,234,693	3,617	50,754	54,371	1,091,316	10,534	1,101,850	-	1,101,850
5159 USD 333 Concordia	13,503,325	299,303	1,137,219	2,075,714	573,903	4,086,139	5,866	529,523	535,389	1,770,188	187,915	1,958,103	-	1,958,103
5160 USD 347 Kinsley-Offerte	3,390,069	75,141	285,503	521,117	191,108	1,072,869	1,473	129,667	131,140	444,413	(31,399)	413,014	-	413,014
5161 USD 356 Conway Springs	4,358,843	96,614	367,092	670,036	4,072	1,137,814	1,894	194,182	196,076	571,413	(73,743)	497,670	-	497,670
5162 USD 377 Atchison Co Community	4,638,872	102,821	390,676	713,081	188,898	1,395,476	2,015	256,113	258,128	608,123	(129,269)	478,854	-	478,854
5163 USD 395 LaCrosse	3,242,730	71,876	273,095	498,468	99,983	943,422	1,409	58,165	59,574	425,098	3,986	429,084	-	429,084
5164 USD 412 Hoxie Community Schools	3,877,100	85,937	326,520	595,983	234,623	1,243,063	1,684	24,345	26,029	508,260	96,600	604,860	-	604,860
5166 USD 429 Troy	2,864,166	63,485	241,214	440,276	290,037	1,035,012	1,244	86,578	87,822	375,471	(2,377)	373,094	-	373,094
5167 USD 430 South Brown County	6,323,402	140,159	532,542	972,025	77,247	1,721,973	2,747	79,531	82,278	828,952	(32,966)	795,986	-	795,986
5168 USD 431 Hoisington	6,817,579	151,113	574,161	1,047,989	153,193	1,926,456	2,962	95,123	98,085	893,735	65,723	959,458	-	959,458
5171 USD 444 Little River	2,769,418	61,385	233,234	425,711	-	720,330	1,203	141,193	142,396	363,051	(130,864)	232,187	-	232,187
5172 USD 447 Cherryvale	7,597,286	168,395	639,826	1,167,845	-	1,976,066	3,301	247,838	251,139	995,949	(129,969)	865,980	-	865,980
5173 USD 452 Stanton Co	3,891,676	86,260	327,748	598,223	6,113	1,018,344	1,691	379,053	380,744	510,171	(176,194)	333,977	-	333,977
5174 USD 460 Hesston	6,742,481	149,448	567,836	1,036,445	154,041	1,907,770	2,929	95,666	98,595	883,890	11,265	895,155	-	895,155
5175 USD 462 Central	3,150,411	69,829	265,321	484,277	23,656	843,083	1,369	197,790	199,159	412,996	(79,671)	333,325	-	333,325
5176 USD 469 Lansing	26,046,022	577,314	2,193,537	4,003,760	628,557	7,403,168	11,316	314,612	325,928	3,414,445	(139,372)	3,275,073	-	3,275,073
5185 USD 229 Blue Valley	222,794,613	4,938,279	18,763,259	34,247,697	1,076,781	59,026,016	96,792	6,147,390	6,244,182	29,206,763	(376,687)	28,830,076	10,821	28,840,897
5186 USD 237 Smith Center	4,122,616	91,378	347,197	633,723	93,742	1,166,040	1,791	201,057	202,848	540,445	(2,302)	538,143	-	538,143
5187 USD 240 Twin Valley	5,382,781	119,310	453,325	827,434	123,929	1,523,998	2,339	158,627	160,966	705,644	15,234	720,878	-	720,878
5188 USD 271 Stockton	3,304,609	73,247	278,307	507,980	221,681	1,081,215	1,436	2,405	3,841	433,210	94,589	527,799	-	527,799

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5189 USD 291 Grinnell	\$ 1,166,417	\$ 25,854	\$ 98,233	\$ 179,300	\$ 81,706	\$ 385,093	\$ 507	\$ 19,591	\$ 20,098	\$ 152,909	\$ (3,188)	\$ 149,721	\$ -	\$ 149,721
5190 USD 297 St Francis Schools	2,961,701	65,647	249,428	455,269	64,066	834,410	1,287	179,181	180,468	388,258	(28,167)	360,091	-	360,091
5191 USD 309 Nickerson	10,744,768	238,160	904,900	1,651,672	302,147	3,096,879	4,668	391,630	396,298	1,408,561	51,283	1,459,844	-	1,459,844
5192 USD 310 Fairfield	3,386,567	75,064	285,209	520,579	75,991	956,843	1,471	229,752	231,223	443,954	(50,242)	393,712	-	393,712
5193 USD 313 Buhler	17,381,997	385,275	1,463,872	2,671,938	380,940	4,902,025	7,552	557,887	565,439	2,278,654	(164,958)	2,113,696	-	2,113,696
5195 USD 323 Rock Creek	9,785,854	216,905	824,142	1,504,269	1,245,024	3,790,340	4,251	141,020	145,271	1,282,855	336,683	1,619,538	-	1,619,538
5196 USD 341 Oskaloosa	5,893,606	130,633	496,347	905,957	98,104	1,631,041	2,560	128,485	131,045	772,609	14,164	786,773	-	786,773
5197 USD 351 Macksville	3,050,947	67,625	256,944	468,988	13,765	807,322	1,325	82,187	83,512	399,957	(77,384)	322,573	-	322,573
5198 USD 353 Wellington	15,550,914	344,689	1,309,663	2,390,466	608,836	4,653,654	6,756	668,989	675,745	2,038,612	168,014	2,206,626	-	2,206,626
5199 USD 355 Ellinwood	4,811,148	106,640	405,184	739,563	167,804	1,419,191	2,090	10,818	12,908	630,707	80,737	711,444	-	711,444
5200 USD 362 Prairie View	10,556,272	233,981	889,026	1,622,696	392,289	3,137,992	4,586	392,650	397,236	1,383,851	93,871	1,477,722	-	1,477,722
5201 USD 369 Burrton	2,309,111	51,182	194,468	354,954	24,758	625,362	1,003	99,433	100,436	302,708	(39,691)	263,017	-	263,017
5202 USD 392 Osborne County	2,984,138	66,144	251,318	458,718	153,580	929,760	1,296	17,806	19,102	391,199	57,392	448,591	-	448,591
5203 USD 400 Smoky Valley	7,922,260	175,598	667,195	1,217,799	164,299	2,224,891	3,442	248,189	251,631	1,038,551	(39,720)	998,831	-	998,831
5204 USD 405 Lyons	11,408,648	252,875	960,810	1,753,722	74,580	3,041,987	4,956	288,787	293,743	1,495,591	(256,420)	1,239,171	-	1,239,171
5205 USD 408 Marion	5,660,094	125,457	476,680	870,062	534,556	2,006,755	2,459	58,353	60,812	741,997	118,101	860,098	-	860,098
5206 USD 410 Durham Hillsboro Lehigh	5,438,872	120,553	458,050	836,056	97,451	1,512,110	2,363	124,830	127,193	712,997	(4,132)	708,865	-	708,865
5207 USD 416 Louisburg	11,953,271	264,946	1,006,678	1,837,441	187,501	3,296,566	5,193	55,308	60,501	1,566,987	56,247	1,623,234	-	1,623,234
5208 USD 423 Moundridge	3,673,884	81,432	309,406	564,745	638,787	1,594,370	1,596	515,196	516,792	481,620	3,575	485,195	-	485,195
5210 USD 428 Great Bend	36,488,467	808,773	3,072,976	5,608,960	476,041	9,966,750	15,852	1,216,883	1,232,735	4,783,374	(460,252)	4,323,122	-	4,323,122
5212 USD 434 Santa Fe Trail	9,685,461	214,680	815,688	1,488,836	711,877	3,231,081	4,208	235,502	239,710	1,269,694	210,884	1,480,578	-	1,480,578
5213 USD 436 Caney Valley	7,127,333	157,978	600,248	1,095,604	120,518	1,974,348	3,096	121,655	124,751	934,342	30,605	964,947	-	964,947
5214 USD 450 Shawnee Heights	37,113,476	822,626	3,125,613	5,705,035	1,742,647	11,395,921	16,124	50,804	66,928	4,865,308	455,553	5,320,861	-	5,320,861
5215 USD 466 Scott Co	8,721,116	193,305	734,473	1,340,599	377,634	2,646,011	3,789	210,202	213,991	1,143,275	100,530	1,243,805	-	1,243,805
5216 USD 473 Chapman	9,972,349	221,039	839,849	1,532,936	305,304	2,899,128	4,332	586,168	590,500	1,307,303	(228,785)	1,078,518	-	1,078,518
5217 USD 476 Copeland	1,362,415	30,198	114,740	209,429	85,749	440,116	592	55,294	55,886	178,603	(15,179)	163,424	-	163,424
5218 USD 481 Rural Vista	3,170,419	70,273	267,005	487,353	44,138	868,769	1,377	93,374	94,751	415,619	(14,979)	400,640	-	400,640
5219 USD 241 Wallace County Schools	2,078,528	46,071	175,049	319,509	1,087	541,716	903	153,836	154,739	272,480	(20,815)	251,665	-	251,665
5220 USD 243 Lebo-Waverly	4,315,899	95,663	363,476	663,434	93,441	1,216,014	1,875	343,583	345,458	565,783	(91,912)	473,871	-	473,871
5222 USD 307 Eil-Saline	3,995,213	88,555	336,468	614,139	46,187	1,085,349	1,736	168,448	170,184	523,744	(29,574)	494,170	-	494,170
5223 USD 339 Jefferson County North	4,542,123	100,677	382,527	698,209	228,387	1,409,800	1,973	71,327	73,300	595,439	29,090	624,529	-	624,529
5226 USD 272 Waconda	2,660,522	58,971	224,063	408,972	147,764	839,770	1,156	31,596	32,752	348,775	86,346	435,121	-	435,121
5227 USD 275 Triplains	1,030,583	22,843	86,794	158,420	124,379	392,436	448	15,274	15,722	135,102	21,374	156,476	-	156,476
5228 USD 292 Wheatland	1,900,179	42,118	160,029	292,093	186,806	681,046	826	50,341	51,167	249,100	67,495	316,595	-	316,595
5229 USD 294 Oberlin	3,704,038	82,101	311,946	569,380	68,759	1,032,186	1,609	145,824	147,433	485,573	(50,469)	435,104	-	435,104
5230 USD 312 Haven	7,312,113	162,074	615,810	1,124,008	140,382	2,042,274	3,177	408,253	411,430	958,565	(167,807)	790,758	-	790,758

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5231 USD 336 Holton	\$ 16,675,673	\$ 369,619	\$ 1,404,388	\$ 2,563,363	\$ 1,800,362	\$ 6,137,732	\$ 7,245	\$ 1,619,131	\$ 1,626,376	\$ 2,186,060	\$ (58,718)	\$ 2,127,342	\$ -	\$ 2,127,342
5233 USD 437 Auburn-Washburn	61,773,003	1,369,209	5,202,382	9,495,665	1,931,537	17,998,793	26,837	324,099	350,936	8,097,994	854,916	8,952,910	-	8,952,910
5235 USD 479 Crest	2,389,640	52,967	201,250	367,332	76,688	698,237	1,038	186,076	187,114	313,264	9,034	322,298	-	322,298
5236 USD 330 Mission Valley	5,686,103	126,033	478,871	874,060	56,292	1,535,256	2,470	156,033	158,503	745,407	(66,353)	679,054	-	679,054
5237 USD 334 Southern Cloud County	2,573,348	57,039	216,721	395,572	111,909	781,241	1,118	110,383	111,501	337,347	(25,486)	311,861	-	311,861
5238 USD 387 Altoona-Midway	2,172,062	48,144	182,926	333,887	19,179	584,136	944	212,506	213,450	284,742	(20,199)	264,543	-	264,543
5239 USD 401 Chase Raymond	1,860,093	41,229	156,653	285,931	88,707	572,520	808	90,879	91,687	243,845	(36,873)	206,972	-	206,972
5240 USD 494 Syracuse	4,844,160	107,372	407,964	744,638	235,744	1,495,718	2,105	8,135	10,240	635,034	96,144	731,178	-	731,178
5241 USD 300 Comanche County	2,898,893	64,254	244,139	445,614	178,993	933,000	1,259	23,661	24,920	380,024	53,705	433,729	-	433,729
5250 USD 306 SE of Saline	6,599,644	146,282	555,808	1,014,489	130,401	1,846,980	2,867	69,324	72,191	865,166	(22,883)	842,283	-	842,283
5251 USD 384 Blue Valley	2,199,214	48,746	185,213	338,060	25,729	597,748	955	26,017	26,972	288,301	527	288,828	-	288,828
5267 USD 397 Centre	2,712,183	60,116	228,414	416,913	203,902	909,345	1,178	80,315	81,493	355,548	38,951	394,499	-	394,499
5268 USD 220 Ashland	2,244,231	49,744	189,004	344,980	41,663	625,391	975	242,894	243,869	294,202	(41,913)	252,289	-	252,289
5270 USD 224 Clifton-Clyde	3,665,596	81,249	308,708	563,471	220,013	1,173,441	1,593	23,584	25,177	480,533	47,239	527,772	-	527,772
5271 USD 225 Fowler	1,271,526	28,184	107,086	195,457	13,887	344,614	552	329,128	329,680	166,688	(95,358)	71,330	-	71,330
5272 USD 230 Spring Hill	39,054,456	865,648	3,289,078	6,003,400	3,483,086	13,641,212	16,967	-	16,967	5,119,757	1,962,959	7,082,716	-	7,082,716
5274 USD 249 Frontenac	8,309,827	184,189	699,835	1,277,376	215,442	2,376,842	3,610	14,662	18,272	1,089,358	148,971	1,238,329	-	1,238,329
5275 USD 263 Mulvane	18,493,037	409,901	1,557,441	2,842,725	290,841	5,100,908	8,034	260,146	268,180	2,424,303	172,138	2,596,441	-	2,596,441
5276 USD 264 Clearwater	9,222,724	204,423	776,717	1,417,705	90,994	2,489,839	4,007	299,412	303,419	1,209,032	(57,071)	1,151,961	-	1,151,961
5278 USD 293 Quinter	3,143,623	69,679	264,749	483,234	369,078	1,186,740	1,366	185,617	186,983	412,106	88,095	500,201	-	500,201
5280 USD 308 Hutchinson	51,828,306	1,148,783	4,364,863	7,966,979	604,029	14,084,654	22,517	89,454	111,971	6,794,316	100,128	6,894,444	-	6,894,444
5281 USD 316 Golden Plains	2,526,689	56,004	212,792	388,399	184,623	841,818	1,098	48,469	49,567	331,231	59,735	390,966	-	390,966
5283 USD 325 Phillipsburg	4,851,877	107,543	408,614	745,824	125,018	1,386,999	2,108	360,369	362,477	636,046	(42,865)	593,181	-	593,181
5284 USD 340 Jefferson West	7,813,792	173,194	658,060	1,201,126	757,452	2,789,832	3,395	246,528	249,923	1,024,332	138,474	1,162,806	-	1,162,806
5285 USD 344 Pleasanton	3,868,954	85,756	325,835	594,731	16,691	1,023,013	1,681	43,873	45,554	507,192	(9,178)	498,014	-	498,014
5286 USD 350 St John-Hudson	3,388,782	75,113	285,395	520,919	163,834	1,045,261	1,472	188,022	189,494	444,245	(19,082)	425,163	-	425,163
5287 USD 357 Belle Plaine	5,940,051	131,662	500,258	913,097	164,517	1,709,534	2,581	106,424	109,005	778,698	32,863	811,561	-	811,561
5288 USD 358 Oxford	3,504,895	77,687	295,174	538,768	110,539	1,022,168	1,523	16,036	17,559	459,466	18,275	477,741	-	477,741
5289 USD 366 Woodson	4,484,603	99,402	377,683	689,367	760,337	1,926,789	1,948	724,349	726,297	587,899	(6,203)	581,696	-	581,696
5291 USD 374 Sublette	5,703,824	126,426	480,363	876,784	-	1,483,573	2,478	233,743	236,221	747,730	(100,537)	647,193	-	647,193
5292 USD 375 Circle	16,370,921	362,864	1,378,722	2,516,517	344,483	4,602,586	7,112	22,207	29,319	2,146,109	(9,216)	2,136,893	-	2,136,893
5293 USD 388 Ellis	3,680,101	81,570	309,930	565,700	31,630	988,830	1,599	158,713	160,312	482,435	(9,296)	473,139	-	473,139
5294 USD 407 Russell County	8,855,021	196,273	745,750	1,361,182	336,572	2,639,777	3,847	315,577	319,424	1,160,829	49,605	1,210,434	-	1,210,434
5295 USD 411 Goessel	2,906,539	64,424	244,782	446,789	158,234	914,229	1,263	43,913	45,176	381,026	49,453	430,479	-	430,479
5296 USD 435 Abilene	12,090,177	267,981	1,018,207	1,858,486	-	3,144,674	5,253	565,046	570,299	1,584,935	(264,759)	1,320,176	-	1,320,176
5297 USD 461 Neodesha	7,285,389	161,482	613,559	1,119,900	285,335	2,180,276	3,165	31,366	34,531	955,062	85,830	1,040,892	-	1,040,892

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5298 USD 468 Healy	\$ 876,956	\$ 19,438	\$ 73,855	\$ 134,805	\$ 163,519	\$ 391,617	\$ 381	\$ 151,358	\$ 151,739	\$ 114,963	\$ (21,687)	\$ 93,276	\$ -	\$ 93,276
5299 USD 471 Dexter	2,367,203	52,469	199,360	363,883	304,011	919,723	1,028	-	1,028	310,323	112,567	422,890	-	422,890
5300 USD 484 Fredonia	6,467,740	143,358	544,698	994,213	130,182	1,812,451	2,810	9,814	12,624	847,874	56,607	904,481	-	904,481
5302 USD 489 Hays	27,522,049	610,031	2,317,845	4,230,653	1,805,476	8,964,005	11,957	5,589,585	5,601,542	3,607,942	(376,906)	3,231,036	-	3,231,036
5303 USD 490 El Dorado	16,659,596	369,263	1,403,034	2,560,891	150,660	4,483,848	7,238	535,401	542,639	2,183,953	35,389	2,219,342	-	2,219,342
5304 USD 491 Eudora	14,553,129	322,572	1,225,631	2,237,088	369,194	4,154,485	6,323	56,077	62,400	1,907,810	183,225	2,091,035	-	2,091,035
5305 USD 492 Flinthills	3,131,833	69,418	263,756	481,421	102,873	917,468	1,361	27,836	29,197	410,561	21,511	432,072	-	432,072
5306 USD 495 Fort Larned	10,949,841	242,705	922,171	1,683,195	31,603	2,879,674	4,757	555,593	560,350	1,435,445	(282,314)	1,153,131	-	1,153,131
5307 USD 496 Pawnee Heights	1,872,455	41,503	157,694	287,831	45,858	532,886	813	31,232	32,045	245,465	18,070	263,535	-	263,535
5308 USD 497 Lawrence	105,835,962	2,345,871	8,913,266	16,268,966	740,531	28,268,634	45,980	4,394,248	4,440,228	13,874,329	(602,745)	13,271,584	-	13,271,584
5309 USD 499 Galena	7,544,982	167,236	635,421	1,159,805	35,863	1,998,325	3,278	91,768	95,046	989,093	(83,840)	905,253	-	905,253
5310 USD 502 Lewis	1,119,686	24,818	94,297	172,117	24,471	315,703	486	22,185	22,671	146,783	(3,717)	143,066	-	143,066
5312 USD 345 Seaman	39,834,806	882,945	3,354,797	6,123,354	534,168	10,895,264	17,306	600,216	617,522	5,222,055	37,483	5,259,538	-	5,259,538
5313 USD 438 Skyline	3,452,305	76,521	290,746	530,684	198,985	1,096,936	1,500	283,082	284,582	452,572	33,969	486,541	-	486,541
5314 USD 501 Topeka Public Schools	165,221,469	3,662,161	13,914,579	25,397,628	5,265,594	48,239,962	71,780	2,339,206	2,410,986	21,659,340	853,946	22,513,286	-	22,513,286
5316 USD 208 Trego County	4,556,986	101,006	383,779	700,494	702,715	1,887,994	1,980	258,581	260,561	597,388	73,339	670,727	-	670,727
5317 USD 246 Arma	5,016,293	111,187	422,461	771,098	134,373	1,439,119	2,179	147,225	149,404	657,600	(51,974)	605,626	-	605,626
5318 USD 247 Cherokee	5,578,565	123,650	469,814	857,530	138,361	1,589,355	2,424	180,129	182,553	731,310	(187,727)	543,583	-	543,583
5319 USD 248 Girard	8,250,448	182,873	694,835	1,268,248	114,753	2,260,709	3,584	83,673	87,257	1,081,574	(114,696)	966,878	-	966,878
5320 USD 426 Pike Valley	2,072,312	45,933	174,525	318,553	5,073	544,084	900	150,984	151,884	271,665	(93,217)	178,448	-	178,448
5321 USD 498 Valley Heights	4,247,303	94,142	357,699	652,890	76,289	1,181,020	1,845	224,900	226,745	556,791	(60,465)	496,326	-	496,326
5322 USD 504 Oswego	4,734,335	104,937	398,715	727,756	58,485	1,289,893	2,057	225,333	227,390	620,637	(40,220)	580,417	-	580,417
5324 USD 500 Kansas City	278,852,145	6,180,803	23,484,298	42,864,787	33,994,710	106,524,598	121,146	16,214,855	16,336,001	36,555,500	1,368,465	37,923,965	6,682	37,930,647
5329 USD 245 Leroy-Gridley	2,600,787	57,647	219,032	399,790	264,221	940,690	1,130	-	1,130	340,944	108,759	449,703	-	449,703
5330 USD 493 Columbus	9,265,811	205,378	780,345	1,424,328	3,192	2,413,243	4,025	846,694	850,719	1,214,681	(430,202)	784,479	-	784,479
5331 USD 503 Parsons	12,362,060	274,007	1,041,104	1,900,280	1,313,634	4,529,025	5,371	888,835	894,206	1,620,577	66,143	1,686,720	-	1,686,720
5332 USD 506 Labette County	12,968,777	287,455	1,092,201	1,993,543	59,730	3,432,929	5,634	438,939	444,573	1,700,113	(80,726)	1,619,387	-	1,619,387
5333 USD 505 Chetopa	4,288,318	95,051	361,153	659,195	44,751	1,160,150	1,863	69,658	71,521	562,167	(48,605)	513,562	-	513,562
5337 USD 207 Fort Leavenworth	16,827,442	372,983	1,417,169	2,586,692	320,845	4,697,689	7,311	1,580,698	1,588,009	2,205,956	(227,856)	1,978,100	-	1,978,100
5366 USD 508 Baxter Springs	8,505,611	188,528	716,323	1,307,471	6,192	2,218,514	3,695	338,742	342,437	1,115,024	(120,086)	994,938	-	994,938
5367 USD 507 Satanta	3,519,901	78,019	296,438	541,075	127,079	1,042,611	1,529	165,501	167,030	461,434	(57,563)	403,871	-	403,871
5368 USD 101 Erie-St Paul	4,584,138	101,608	386,066	704,668	67,214	1,259,556	1,992	172,869	174,861	600,947	(130,311)	470,636	-	470,636
5405 USD 511 Attica	2,200,143	48,767	185,291	338,203	185,768	758,029	956	7,991	8,947	288,423	47,694	336,117	-	336,117
5409 USD 200 Greeley Co	2,407,146	53,355	202,724	370,023	116,887	742,989	1,046	206,749	207,795	315,559	(30,465)	285,094	-	285,094
5410 USD 509 South Haven	2,351,054	52,112	198,001	361,401	133,259	744,773	1,021	-	1,021	308,206	89,143	397,349	-	397,349
5430 USD 512 Shawnee Mission	258,776,971	5,735,833	21,793,612	39,778,858	3,293,748	70,602,051	112,424	12,155,709	12,268,133	33,923,790	541,387	34,465,177	-	34,465,177

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5436 USD 102 Cimarron-Ensign	\$ 6,760,987	\$ 149,858	\$ 569,395	\$ 1,039,290	\$ 370,254	\$ 2,128,797	\$ 2,937	\$ 268,147	\$ 271,084	\$ 886,317	\$ 134,400	\$ 1,020,717	\$ -	\$ 1,020,717
5590 USD 103 Cheylin	1,623,151	35,977	136,698	249,509	139,646	561,830	705	55,051	55,756	212,783	13,178	225,961	-	225,961
5696 Kansas State H S Activities Assoc	2,625,581	58,196	221,121	403,601	106,248	789,166	1,141	121,296	122,437	344,195	1,861	346,056	-	346,056
9291 USD 105 Rawlins County	3,694,963	81,899	311,182	567,985	220,616	1,181,682	1,605	47,964	49,569	484,383	61,093	545,476	-	545,476
9302 USD 106 Western Plains	1,889,175	41,874	159,102	290,402	239,970	731,348	821	120,783	121,604	247,657	(11,742)	235,915	-	235,915
9332 USD 107 Rock Hills	3,392,284	75,191	285,690	521,457	228,882	1,111,220	1,474	25,041	26,515	444,704	32,864	477,568	-	477,568
9333 USD 108 Washington County	3,884,888	86,109	327,177	597,180	360,362	1,370,828	1,688	3,876	5,564	509,281	101,498	610,779	-	610,779
9335 USD 109 Republic County	4,771,062	105,751	401,808	733,401	228,690	1,469,650	2,073	3,101	5,174	625,452	65,016	690,468	-	690,468
9389 USD 110 Thunder Ridge	2,535,978	56,210	213,575	389,827	20,505	680,117	1,102	108,031	109,133	332,448	(42,564)	289,884	-	289,884
9410 USD 111 Doniphan West	3,554,556	78,787	299,357	546,402	97,194	1,021,740	1,544	140,080	141,624	465,977	(32,624)	433,353	-	433,353
9444 USD 114 Riverside	5,658,879	125,430	476,578	869,876	318,979	1,790,863	2,458	351,629	354,087	741,838	(125,626)	616,212	-	616,212
9445 USD 112 Central Plains	5,446,089	120,713	458,657	837,166	133,711	1,550,247	2,366	333,672	336,038	713,943	(206,008)	507,935	-	507,935
9446 USD 113 Prairie Hills	9,837,230	218,044	828,470	1,512,166	114,026	2,672,706	4,274	237,323	241,597	1,289,590	(50,869)	1,238,721	-	1,238,721
9461 USD 115 Nemaha Central Schools	7,654,878	169,672	644,677	1,176,698	503,805	2,494,852	3,326	49,131	52,457	1,003,499	121,631	1,125,130	-	1,125,130
Other Employers Subtotal	\$ 5,058,795,702	\$ 112,129,028	\$ 426,040,340	\$ 777,631,462	\$ 224,989,063	\$ 1,540,789,893	\$ 2,197,768	\$ 147,670,285	\$ 149,868,053	\$ 663,171,533	\$ 35,845,150	\$ 699,016,683	\$ 17,503	\$ 699,034,186
Total State/School Group	\$ 7,145,410,483	\$ 158,379,180	\$ 601,770,327	\$ 1,098,383,161	\$ 256,981,923	\$ 2,115,514,591	\$ 3,104,290	\$ 256,981,923	\$ 260,086,213	\$ 936,711,648	\$ -	\$ 936,711,648	\$ 17,503	\$ 936,729,151

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Local Group														
2 Allen County	\$ 4,699,737	\$ 177,763	\$ 397,833	\$ 751,226	\$ 81,415	\$ 1,408,237	\$ 8,424	\$ 17,764	\$ 26,188	\$ 604,536	\$ 80,816	\$ 685,352	\$ -	\$ 685,352
3 Anderson County	3,589,991	135,788	303,893	573,839	116,949	1,130,469	6,435	124,619	131,054	461,787	(3,404)	458,383	-	458,383
4 Atchison County	4,953,471	187,361	419,311	791,784	20,151	1,418,607	8,879	134,712	143,591	637,175	(42,011)	595,164	-	595,164
5 Barber County	2,459,052	93,011	208,159	393,065	62,230	756,465	4,408	45,115	49,523	316,313	10,338	326,651	-	326,651
6 Barton County	9,047,888	342,228	765,904	1,446,253	217,409	2,771,794	16,218	-	16,218	1,163,847	111,594	1,275,441	-	1,275,441
7 Bourbon County	3,712,892	140,437	314,296	593,484	132,152	1,180,369	6,655	23,323	29,978	477,596	53,728	531,324	-	531,324
8 Brown County	3,358,383	127,028	284,287	536,818	122,340	1,070,473	6,020	-	6,020	431,995	59,930	491,925	-	491,925
9 Butler County	18,301,996	692,257	1,549,263	2,925,469	308,780	5,475,769	32,805	9,524	42,329	2,354,221	190,398	2,544,619	-	2,544,619
10 Chase County	2,839,166	107,389	240,335	453,824	260,039	1,061,587	5,089	17,281	22,370	365,207	92,170	457,377	-	457,377
11 Chautauqua County	1,710,136	64,684	144,763	273,355	38,284	521,086	3,065	88,270	91,335	219,978	(25,036)	194,942	-	194,942
12 Cherokee County	3,800,882	143,765	321,745	607,549	116,829	1,189,888	6,813	466,601	473,414	488,915	(163,426)	325,489	-	325,489
13 Cheyenne County	1,778,147	67,257	150,520	284,226	134,697	636,700	3,187	197,180	200,367	228,726	13,791	242,517	-	242,517
14 Clay County	4,151,454	157,025	351,420	663,586	87,739	1,259,770	7,441	92,188	99,629	534,010	39,728	573,738	-	573,738
15 Cloud County	4,205,927	159,085	356,031	672,293	107,460	1,294,869	7,539	58,802	66,341	541,016	28,945	569,961	-	569,961
16 Coffey County	7,694,507	291,038	651,340	1,229,923	44,500	2,216,801	13,792	27,672	41,464	989,759	21,059	1,010,818	-	1,010,818
17 Comanche County	1,421,790	53,778	120,354	227,265	38,114	439,511	2,548	38,874	41,422	182,888	(15,199)	167,689	-	167,689
18 Cowley County	5,627,816	212,867	476,394	899,574	77,902	1,666,737	10,088	82,600	92,688	723,917	(3,654)	720,263	-	720,263
19 Crawford County	15,106,056	571,373	1,278,727	2,414,616	252,357	4,517,073	27,077	39,080	66,157	1,943,121	66,938	2,010,059	-	2,010,059
20 Dickinson County	5,955,763	225,272	504,155	951,994	230,737	1,912,158	10,675	53,891	64,566	766,101	60,112	826,213	-	826,213
21 Doniphan County	2,671,872	101,061	226,174	427,083	49,793	804,111	4,789	78,773	83,562	343,688	2,633	346,321	-	346,321
22 Douglas County	21,939,799	829,854	1,857,203	3,506,950	377,499	6,571,506	39,326	45,334	84,660	2,822,159	287,106	3,109,265	-	3,109,265
23 Edwards County	1,722,899	65,167	145,844	275,395	9,397	495,803	3,088	21,870	24,958	221,620	(4,500)	217,120	-	217,120
24 Elk County	1,759,499	66,552	148,942	281,246	29,497	526,237	3,154	23,524	26,678	226,328	12,970	239,298	-	239,298
25 Ellis County	6,409,276	242,425	542,545	1,024,486	8,997	1,818,453	11,488	31,432	42,920	824,438	25,863	850,301	-	850,301
26 Ellsworth County	3,065,962	115,967	259,533	490,076	106,571	972,147	5,496	6,273	11,769	394,381	34,071	428,452	-	428,452
27 Finney County	13,359,459	505,310	1,130,878	2,135,433	103,363	3,874,984	23,946	1,251,039	1,274,985	1,718,453	(292,867)	1,425,586	-	1,425,586
28 Ford County	8,430,759	318,886	713,663	1,347,608	144,532	2,524,689	15,112	312,382	327,494	1,084,465	(12,475)	1,071,990	-	1,071,990
29 Franklin County	6,992,230	264,475	591,892	1,117,668	34,987	2,009,022	12,533	158,142	170,675	899,424	(11,542)	887,882	-	887,882
30 Geary County	10,033,998	379,527	849,378	1,603,877	35,657	2,868,439	17,985	371,706	389,691	1,290,693	(125,687)	1,165,006	-	1,165,006
31 Gove County	1,888,284	71,423	159,844	301,831	50,482	583,580	3,385	85,680	89,065	242,894	5,717	248,611	-	248,611
32 Graham County	2,206,769	83,469	186,803	352,739	15,580	638,591	3,956	33,640	37,596	283,861	(2,334)	281,527	-	281,527
33 Gray County	2,150,487	81,340	182,039	343,743	28,014	635,136	3,855	47,403	51,258	276,621	(36,586)	240,035	-	240,035
34 Greenwood County	2,775,628	104,986	234,956	443,668	162,875	946,485	4,975	-	4,975	357,034	67,807	424,841	-	424,841
35 Hamilton County	1,560,535	59,026	132,099	249,443	18,419	458,987	2,797	104,664	107,461	200,735	(26,875)	173,860	-	173,860
36 Harper County	3,429,993	129,736	290,348	548,265	37,121	1,005,470	6,148	218,940	225,088	441,207	(132,531)	308,676	-	308,676

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
37 Harvey County	\$ 7,624,250	\$ 288,381	\$ 645,392	\$ 1,218,692	\$ 482,624	\$ 2,635,089	\$ 13,666	\$ -	\$ 13,666	\$ 980,722	\$ 168,891	\$ 1,149,613	\$ -	\$ 1,149,613
38 Jackson County	5,397,878	204,170	456,930	862,820	94,752	1,618,672	9,675	-	9,675	694,340	63,576	757,916	-	757,916
39 Jefferson County	6,621,003	250,434	560,467	1,058,329	302,812	2,172,042	11,868	461,168	473,036	851,672	(179,532)	672,140	-	672,140
40 Jewell County	2,668,890	100,948	225,921	426,607	21,405	774,881	4,784	82,332	87,116	343,304	(11,245)	332,059	-	332,059
41 Johnson County	163,124,083	6,170,029	13,808,441	26,074,423	2,167,933	48,220,826	292,390	134,450	426,840	20,982,969	1,445,103	22,428,072	-	22,428,072
42 Kearny County	2,210,228	83,600	187,096	353,292	24,604	648,592	3,962	74,294	78,256	284,306	(13,765)	270,541	-	270,541
43 Kingman County	2,968,926	112,297	251,319	474,566	60,615	898,797	5,322	88,439	93,761	381,899	(33,039)	348,860	-	348,860
44 Kiowa County	2,643,085	99,972	223,737	422,482	8,829	755,020	4,738	15,235	19,973	339,985	3,980	343,965	-	343,965
45 Labette County	4,080,143	154,328	345,384	652,187	179,352	1,331,251	7,313	8,642	15,955	524,837	29,689	554,526	-	554,526
46 Lane County	1,524,273	57,654	129,029	243,646	-	430,329	2,732	118,444	121,176	196,070	(42,578)	153,492	-	153,492
47 Leavenworth County	14,095,851	533,163	1,193,213	2,253,140	695,195	4,674,711	25,266	-	25,266	1,813,177	312,475	2,125,652	-	2,125,652
48 Lincoln County	2,403,943	90,927	203,494	384,256	45,766	724,443	4,309	13,022	17,331	309,224	28,566	337,790	-	337,790
49 Linn County	5,059,513	191,372	428,287	808,734	77,825	1,506,218	9,069	15,608	24,677	650,815	65,598	716,413	-	716,413
50 Logan County	1,464,493	55,393	123,969	234,091	114,903	528,356	2,625	23,551	26,176	188,381	29,946	218,327	-	218,327
51 Lyon County	11,466,642	433,716	970,650	1,832,877	277,271	3,514,514	20,553	71,868	92,421	1,474,976	28,365	1,503,341	-	1,503,341
52 McPherson County	9,005,304	340,618	762,299	1,439,446	276,577	2,818,940	16,142	31,207	47,349	1,158,370	54,152	1,212,522	-	1,212,522
53 Marion County	5,262,831	199,062	445,499	841,233	359,066	1,844,860	9,433	-	9,433	676,968	157,411	834,379	-	834,379
54 Marshall County	4,085,690	154,538	345,854	653,074	180,987	1,334,453	7,323	-	7,323	525,550	81,788	607,338	-	607,338
55 Meade County	3,097,552	117,162	262,208	495,126	214,899	1,089,395	5,552	144,799	150,351	398,444	53,688	452,132	-	452,132
56 Miami County	8,645,965	327,026	731,881	1,382,008	427,015	2,867,930	15,497	81,453	96,950	1,112,147	109,160	1,221,307	-	1,221,307
57 Mitchell County	4,041,177	152,854	342,086	645,959	40,440	1,181,339	7,244	60,893	68,137	519,824	(18,479)	501,345	-	501,345
58 Montgomery County	7,991,223	302,261	676,456	1,277,351	34,066	2,290,134	14,324	-	14,324	1,027,926	18,097	1,046,023	-	1,046,023
59 Morris County	2,422,551	91,631	205,069	387,231	118,279	802,210	4,342	74,679	79,021	311,617	42,573	354,190	-	354,190
60 Nemaha County	3,844,202	145,404	325,411	614,474	33,079	1,118,368	6,891	2,707	9,598	494,487	41,130	535,617	-	535,617
61 Neosho County	3,271,585	123,745	276,940	522,944	73,033	996,662	5,864	59,099	64,963	420,830	(2,487)	418,343	-	418,343
62 Ness County	1,722,263	65,143	145,789	275,294	-	486,226	3,087	118,406	121,493	221,538	(52,215)	169,323	-	169,323
63 Norton County	2,892,883	109,421	244,882	462,411	28,038	844,752	5,185	28,237	33,422	372,117	(60,004)	312,113	-	312,113
64 Osage County	4,582,243	173,319	387,887	732,445	275,775	1,569,426	8,213	265,936	274,149	589,423	48,925	638,348	-	638,348
65 Osborne County	1,697,412	64,203	143,686	271,322	2,485	481,696	3,043	286,539	289,582	218,341	(72,479)	145,862	-	145,862
66 Ottawa County	2,622,052	99,177	221,957	419,120	84,452	824,706	4,700	42,457	47,157	337,280	(27,506)	309,774	-	309,774
67 Pawnee County	3,469,475	131,230	293,691	554,576	122,272	1,101,769	6,219	19,069	25,288	446,285	14,158	460,443	-	460,443
68 Phillips County	3,042,921	115,096	257,583	486,393	83,393	942,465	5,454	173,434	178,888	391,417	(20,280)	371,137	-	371,137
69 Pratt County	5,407,401	204,530	457,736	864,342	112,104	1,638,712	9,693	89,837	99,530	695,564	28,390	723,954	-	723,954
70 Rawlins County	1,882,877	71,218	159,386	300,967	8,344	539,915	3,375	29,244	32,619	242,198	2,874	245,072	-	245,072
71 Reno County	15,156,453	573,280	1,282,993	2,422,672	2,191	4,281,136	27,167	309,233	336,400	1,949,604	(150,058)	1,799,546	-	1,799,546
72 Republic County	2,467,421	93,328	208,867	394,403	1,550	698,148	4,423	213,238	217,661	317,389	(81,363)	236,026	-	236,026

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
73 Rice County	\$ 3,244,767	\$ 122,730	\$ 274,669	\$ 518,657	\$ 26,427	\$ 942,483	\$ 5,816	\$ 189,321	\$ 195,137	\$ 417,381	\$ (68,779)	\$ 348,602	\$ -	\$ 348,602
74 Riley County	12,524,361	473,723	1,060,187	2,001,947	53,524	3,589,381	22,449	337,573	360,022	1,611,033	(21,272)	1,589,761	-	1,589,761
75 Rooks County	3,099,540	117,237	262,376	495,444	66,118	941,175	5,556	72,099	77,655	398,700	29,326	428,026	-	428,026
76 Rush County	2,182,813	82,563	184,775	348,910	72,533	688,781	3,913	16,099	20,012	280,779	7,571	288,350	-	288,350
77 Russell County	3,306,396	125,062	279,886	528,508	94,162	1,027,618	5,927	47,459	53,386	425,308	7,807	433,115	-	433,115
78 Saline County	15,335,297	580,044	1,298,133	2,451,259	151,958	4,481,394	27,488	10,402	37,890	1,972,609	62,128	2,034,737	-	2,034,737
79 Scott County	2,084,942	78,861	176,490	333,266	111,347	699,964	3,737	7,132	10,869	268,190	21,905	290,095	-	290,095
80 Sedgwick County	114,076,848	4,314,857	9,656,601	18,234,527	5,583,745	37,789,730	204,477	1,219,956	1,424,433	14,673,926	866,653	15,540,579	-	15,540,579
81 Seward County	8,118,358	307,070	687,218	1,297,673	196,625	2,488,586	14,552	261,037	275,589	1,044,280	(12,651)	1,031,629	-	1,031,629
82 Shawnee County	45,298,426	1,713,373	3,834,510	7,240,692	869,315	13,657,890	81,195	173,818	255,013	5,826,824	72,112	5,898,936	6,949	5,905,885
83 Sheridan County	1,517,057	57,381	128,419	242,493	4,677	432,970	2,719	289,120	291,839	195,142	(69,964)	125,178	-	125,178
84 Sherman County	3,412,379	129,070	288,858	545,449	96,607	1,059,984	6,117	196,661	202,778	438,941	20,124	459,065	-	459,065
85 Smith County	2,832,486	107,136	239,769	452,757	44,007	843,669	5,077	78,709	83,786	364,348	10,793	375,141	-	375,141
86 Stanton County	2,276,529	86,108	192,708	363,890	23,807	666,513	4,081	102,197	106,278	292,834	(51,623)	241,211	-	241,211
87 Stevens County	2,718,730	102,834	230,140	434,573	6,841	774,388	4,873	203,428	208,301	349,716	(115,640)	234,076	-	234,076
88 Sumner County	6,584,005	249,034	557,336	1,052,415	45,026	1,903,811	11,802	171,665	183,467	846,913	(65,977)	780,936	-	780,936
89 Thomas County	3,454,645	130,669	292,436	552,205	54,811	1,030,121	6,192	39,455	45,647	444,378	30,412	474,790	-	474,790
90 Wabaunsee County	2,557,440	96,733	216,487	408,792	49,170	771,182	4,584	16,773	21,357	328,968	29,156	358,124	-	358,124
91 Wallace County	1,442,644	54,567	122,120	230,598	121,774	529,059	2,586	4,688	7,274	185,570	39,285	224,855	-	224,855
92 Washington County	3,074,431	116,288	260,251	491,430	113,831	981,800	5,511	78,733	84,244	395,470	49,494	444,964	-	444,964
93 Wichita County	1,573,318	59,509	133,181	251,486	42,625	486,801	2,820	57,050	59,870	202,379	(4,435)	197,944	-	197,944
94 Wilson County	2,806,522	106,154	237,572	448,606	93,144	885,476	5,031	158,179	163,210	361,008	(43,602)	317,406	-	317,406
95 Woodson County	2,338,338	88,446	197,940	373,770	94,585	754,741	4,191	89,083	93,274	300,785	36,732	337,517	-	337,517
97 City of Abilene	1,717,631	64,968	145,398	274,553	14,363	499,282	3,079	31,889	34,968	220,942	(15,343)	205,599	-	205,599
99 City of Alma	348,763	13,192	29,523	55,748	1,734	100,197	625	20,804	21,429	44,862	(6,806)	38,056	-	38,056
100 City of Almena	93,518	3,537	7,917	14,948	11,595	37,997	168	1,775	1,943	12,029	3,488	15,517	-	15,517
102 City of Altoona	78,667	2,976	6,659	12,574	5,042	27,251	141	3,730	3,871	10,119	907	11,026	-	11,026
103 City of Anthony	1,279,505	48,396	108,310	204,522	-	361,228	2,293	136,695	138,988	164,585	(57,236)	107,349	-	107,349
104 City of Arkansas City	3,000,396	113,487	253,983	479,596	48,993	896,059	5,378	116,868	122,246	385,947	(46,057)	339,890	-	339,890
105 City of Arma	487,628	18,444	41,278	77,944	1,748	139,414	874	24,733	25,607	62,724	(5,579)	57,145	-	57,145
106 City of Ashland	434,070	16,418	36,744	69,384	38,028	160,574	778	11,514	12,292	55,835	1,326	57,161	-	57,161
107 City of Atchison	2,997,553	113,380	253,743	479,142	74,680	920,945	5,373	54,493	59,866	385,581	47,437	433,018	-	433,018
108 City of Attica	288,883	10,927	24,454	46,176	3,084	84,641	518	27,089	27,607	37,160	(11,144)	26,016	-	26,016
109 City of Axtell	115,843	4,382	9,806	18,517	835	33,540	208	352	560	14,901	296	15,197	-	15,197
110 City of Belle Plaine	493,333	18,660	41,760	78,856	24,279	163,555	884	5,084	5,968	63,458	12,358	75,816	-	75,816
111 City of Bucklin	148,308	5,610	12,555	23,706	8,055	49,926	266	863	1,129	19,077	1,922	20,999	-	20,999

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
112 City of Buhler	\$ 473,751	\$ 17,919	\$ 40,103	\$ 75,726	\$ 12,967	\$ 146,715	\$ 849	\$ 8,172	\$ 9,021	\$ 60,940	\$ 2,768	\$ 63,708	\$ -	\$ 63,708
113 City of Burlingame	483,313	18,281	40,913	77,255	27,789	164,238	866	5,330	6,196	62,170	7,297	69,467	-	69,467
114 City of Burlington	1,927,489	72,906	163,162	308,098	14,736	558,902	3,455	58,747	62,202	247,937	(9,712)	238,225	-	238,225
116 City of Burrton	307,570	11,634	26,036	49,163	1,955	88,788	551	3,928	4,479	39,563	1,562	41,125	-	41,125
117 City of Caney	1,397,555	52,861	118,303	223,391	237,942	632,497	2,505	296	2,801	179,770	68,060	247,830	-	247,830
118 City of Cawker City	193,576	7,322	16,386	30,942	4,884	59,534	347	18,728	19,075	24,900	(7,238)	17,662	-	17,662
119 City of Cedar Vale	176,200	6,665	14,915	28,165	11,052	60,797	316	5,390	5,706	22,665	1,661	24,326	-	24,326
120 City of Chanute	8,190,007	309,780	693,284	1,309,125	310,876	2,623,065	14,680	38,267	52,947	1,053,497	137,434	1,190,931	-	1,190,931
122 City of Cherryvale	850,346	32,164	71,982	135,923	57,908	297,977	1,524	71,907	73,431	109,382	(18,403)	90,979	-	90,979
123 City of Chetopa	560,151	21,187	47,417	89,537	27,940	186,081	1,004	19,013	20,017	72,053	(2,466)	69,587	-	69,587
124 City of Cimarron	763,131	28,865	64,599	121,982	37,032	252,478	1,368	2,497	3,865	98,163	8,018	106,181	-	106,181
125 City of Clay Center	1,495,586	56,569	126,601	239,061	10,377	432,608	2,681	17,510	20,191	192,380	(7,237)	185,143	-	185,143
126 City of Coffeyville	5,653,064	213,822	478,532	903,610	5,185	1,601,149	10,133	178,756	188,889	727,165	(73,860)	653,305	-	653,305
127 City of Colby	3,353,115	126,829	283,841	535,976	22,282	968,928	6,010	63,929	69,939	431,318	(7,831)	423,487	-	423,487
128 City of Colony	88,110	3,333	7,459	14,084	2,903	27,779	158	621	779	11,334	3,127	14,461	-	14,461
129 City of Council Grove	960,862	36,344	81,337	153,588	5,147	276,416	1,722	15,654	17,376	123,597	(3,155)	120,442	-	120,442
130 City of Dodge City	6,300,789	238,322	533,361	1,007,145	22,968	1,801,796	11,294	366,248	377,542	810,483	(103,643)	706,840	-	706,840
133 City of Edna	137,612	5,205	11,648	21,997	12,102	50,952	247	5,224	5,471	17,701	4,788	22,489	-	22,489
134 City of Effingham	137,314	5,194	11,624	21,949	3,463	42,230	246	4,003	4,249	17,663	1,484	19,147	-	19,147
135 City of El Dorado	4,443,518	168,072	376,143	710,271	55,646	1,310,132	7,965	111,273	119,238	571,578	(71,419)	500,159	-	500,159
137 City of Ellinwood	1,151,992	43,573	97,516	184,139	21,426	346,654	2,065	62,264	64,329	148,183	(15,313)	132,870	-	132,870
138 City of Ellis	797,007	30,146	67,466	127,397	13,970	238,979	1,429	18,170	19,599	102,521	(6,958)	95,563	-	95,563
139 City of Ellsworth	1,277,418	48,317	108,133	204,188	32,192	392,830	2,290	25,396	27,686	164,317	12,516	176,833	-	176,833
140 City of Enterprise	230,653	8,724	19,525	36,869	3,990	69,108	413	26,420	26,833	29,669	(3,747)	25,922	-	25,922
141 City of Erie	595,598	22,528	50,417	95,203	92,918	261,066	1,068	11,622	12,690	76,613	28,885	105,498	-	105,498
142 City of Eudora	2,068,978	78,257	175,139	330,714	72,969	657,079	3,709	24,689	28,398	266,137	32,071	298,208	-	298,208
143 City of Florence	160,395	6,067	13,577	25,638	17,537	62,819	288	48,502	48,790	20,632	(4,405)	16,227	-	16,227
144 City of Fort Scott	2,672,429	101,082	226,221	427,172	84,250	838,725	4,790	153,781	158,571	343,760	7,675	351,435	-	351,435
145 City of Fredonia	1,140,422	43,135	96,537	182,290	7,465	329,427	2,044	22,773	24,817	146,695	(10,146)	136,549	-	136,549
146 City of Frontenac	1,111,476	42,041	94,087	177,663	14,041	327,832	1,992	36,176	38,168	142,971	(20,797)	122,174	-	122,174
147 City of Garden City	13,024,712	492,648	1,102,542	2,081,925	701,845	4,378,960	23,346	9,055	32,401	1,675,394	199,959	1,875,353	-	1,875,353
148 City of Garnett	2,309,471	87,354	195,496	369,156	-	652,006	4,140	162,645	166,785	297,072	(83,607)	213,465	-	213,465
149 City of Gas	169,680	6,418	14,364	27,122	353	48,257	304	1,416	1,720	21,826	(778)	21,048	-	21,048
150 City of Geneseo	38,290	1,448	3,241	6,120	3,333	14,142	69	21,638	21,707	4,925	(2,137)	2,788	-	2,788
151 City of Girard	937,144	35,447	79,329	149,797	42,193	306,766	1,680	30,633	32,313	120,547	(4,329)	116,218	-	116,218
152 City of Glasco	181,111	6,850	15,331	28,950	26,973	78,104	325	8,963	9,288	23,297	7,013	30,310	-	30,310

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
153 City of Goodland	\$ 2,228,757	\$ 84,301	\$ 188,664	\$ 356,254	\$ -	\$ 629,219	\$ 3,995	\$ 142,035	\$ 146,030	\$ 286,689	\$ (60,286)	\$ 226,403	\$ -	\$ 226,403
155 City of Greensburg	723,986	27,384	61,286	115,725	27,454	231,849	1,298	4,288	5,586	93,128	5,491	98,619	-	98,619
156 City of Grenola	37,196	1,407	3,149	5,946	3,413	13,915	67	1,111	1,178	4,785	(741)	4,044	-	4,044
158 City of Hanover	115,505	4,369	9,777	18,463	10,431	43,040	207	2,154	2,361	14,858	3,608	18,466	-	18,466
159 City of Harper	576,274	21,797	48,782	92,114	16,064	178,757	1,033	6,937	7,970	74,127	5,041	79,168	-	79,168
160 City of Hays	6,367,666	240,851	539,023	1,017,835	94,068	1,891,777	11,414	5,027	16,441	819,085	32,415	851,500	-	851,500
162 City of Hesston	1,933,115	73,118	163,638	308,997	17,837	563,590	3,465	18,937	22,402	248,660	(1,021)	247,639	-	247,639
163 City of Hillsboro	1,557,454	58,909	131,838	248,950	17,212	456,909	2,792	1,291	4,083	200,338	12,158	212,496	-	212,496
164 City of Hoisington	1,425,348	53,913	120,656	227,834	706	403,109	2,555	35,939	38,494	183,345	(28,353)	154,992	-	154,992
165 City of Holton	2,220,149	83,975	187,936	354,878	12,676	639,465	3,980	57,501	61,481	285,582	(11,016)	274,566	-	274,566
166 City of Holyrood	184,988	6,997	15,659	29,569	1,689	53,914	332	667	999	23,795	(1)	23,794	-	23,794
167 City of Horton	814,979	30,826	68,988	130,270	23,934	254,018	1,461	33,186	34,647	104,832	(1,431)	103,401	-	103,401
168 City of Hugoton	1,747,968	66,115	147,966	279,403	-	493,484	3,133	62,230	65,363	224,845	(23,492)	201,353	-	201,353
169 City of Humboldt	990,344	37,459	83,833	158,301	22,992	302,585	1,775	54,430	56,205	127,390	(15,524)	111,866	-	111,866
170 City of Hutchinson	10,350,554	391,501	876,174	1,654,476	3,927	2,926,078	18,553	306,742	325,295	1,331,412	(238,450)	1,092,962	-	1,092,962
172 City of Iola	6,526,551	246,861	552,473	1,043,232	240,642	2,083,208	11,699	27,191	38,890	839,523	68,345	907,868	-	907,868
173 City of Jamestown	95,088	3,597	8,049	15,199	51	26,896	170	4,720	4,890	12,231	(2,620)	9,611	-	9,611
174 City of Jetmore	412,380	15,598	34,908	65,917	16,025	132,448	739	14,716	15,455	53,045	3,562	56,607	-	56,607
176 City of Johnson City	502,935	19,023	42,574	80,391	3,975	145,963	901	14,409	15,310	64,694	(10,444)	54,250	-	54,250
177 City of Junction City	4,210,917	159,274	356,454	673,091	96,190	1,285,009	7,548	30,406	37,954	541,658	12,786	554,444	-	554,444
179 City of Kingman	2,025,420	76,610	171,452	323,752	90,746	662,560	3,630	52,092	55,722	260,534	20,240	280,774	-	280,774
180 City of Kinsley	418,424	15,827	35,420	66,883	-	118,130	750	27,286	28,036	53,823	(12,519)	41,304	-	41,304
182 City of La Crosse	538,899	20,383	45,617	86,140	14,855	166,995	966	11,804	12,770	69,320	1,792	71,112	-	71,112
184 City of Lakin	734,622	27,786	62,185	117,425	14,222	221,618	1,317	16,096	17,413	94,496	7,021	101,517	-	101,517
185 City of Larned	2,481,298	93,853	210,042	396,621	13,438	713,954	4,448	196,272	200,720	319,174	(44,987)	274,187	-	274,187
186 City of Lawrence	33,669,718	1,273,528	2,850,141	5,381,910	1,090,769	10,596,348	60,351	209,235	269,586	4,331,001	(30,248)	4,300,753	-	4,300,753
187 City of Leavenworth	6,627,186	250,668	560,991	1,059,317	42,871	1,913,847	11,879	136,275	148,154	852,468	16,963	869,431	-	869,431
188 City of Liberal	7,211,989	272,787	610,495	1,152,795	94,638	2,130,715	12,927	169,970	182,897	927,692	29,639	957,331	-	957,331
189 City of Lindsborg	2,100,607	79,454	177,816	335,770	103,416	696,456	3,765	537	4,302	270,205	44,819	315,024	-	315,024
190 City of Lucas	146,300	5,534	12,384	23,385	9,756	51,059	262	12,252	12,514	18,819	(5,630)	13,189	-	13,189
191 City of Lyons	1,206,882	45,649	102,162	192,913	42,741	383,465	2,163	98,104	100,267	155,244	(6,232)	149,012	-	149,012
192 City of Madison	179,719	6,798	15,214	28,727	305	51,044	322	6,380	6,702	23,118	(569)	22,549	-	22,549
193 City of Marion	798,617	30,207	67,603	127,654	10,908	236,372	1,431	60,413	61,844	102,728	(13,217)	89,511	-	89,511
194 City of Marysville	1,628,984	61,615	137,894	260,384	28,783	488,676	2,920	14	2,934	209,539	7,310	216,849	-	216,849
195 City of Mayetta	98,527	3,727	8,341	15,749	33,508	61,325	177	62	239	12,674	8,311	20,985	-	20,985
196 City of McCune	80,397	3,041	6,805	12,851	7,579	30,276	144	2,392	2,536	10,342	312	10,654	-	10,654

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
197 City of Meade	\$ 660,369	\$ 24,978	\$ 55,900	\$ 105,556	\$ 22,008	\$ 208,442	\$ 1,184	\$ 142,683	\$ 143,867	\$ 84,945	\$ (18,175)	\$ 66,770	\$ -	\$ 66,770
198 City of Miltonvale	116,778	4,417	9,886	18,666	6,610	39,579	209	410	619	15,021	910	15,931	-	15,931
199 City of Minneapolis	1,020,284	38,591	86,367	163,087	27,519	315,564	1,829	67,625	69,454	131,241	(12,003)	119,238	-	119,238
200 City of Minneola	116,599	4,410	9,870	18,638	2,386	35,304	209	12,262	12,471	14,998	(6,482)	8,516	-	8,516
201 City of Montezuma	431,306	16,314	36,510	68,942	14,858	136,624	773	20,393	21,166	55,480	2,413	57,893	-	57,893
202 City of Moran	232,840	8,807	19,709	37,218	752	66,486	417	1,063	1,480	29,951	(751)	29,200	-	29,200
203 City of Morrill	67,872	2,567	5,745	10,849	224	19,385	122	1,455	1,577	8,730	(540)	8,190	-	8,190
205 City of Mulvane	4,631,070	175,166	392,020	740,250	23,549	1,330,985	8,301	88,002	96,303	595,703	(17,676)	578,027	-	578,027
206 City of Natoma	49,781	1,883	4,214	7,957	849	14,903	89	4,082	4,171	6,403	(524)	5,879	-	5,879
207 City of Neodesha	2,422,412	91,626	205,057	387,209	81,081	764,973	4,342	4,259	8,601	311,600	24,481	336,081	-	336,081
208 City of Newton	6,896,586	260,857	583,796	1,102,379	209,564	2,156,596	12,362	23,471	35,833	887,121	(385)	886,736	-	886,736
209 City of Norton	1,601,588	60,579	135,574	256,005	30,812	482,970	2,871	64,958	67,829	206,015	(18,322)	187,693	-	187,693
210 City of Oberlin	886,708	33,539	75,059	141,735	30,142	280,475	1,589	37,902	39,491	114,059	2,306	116,365	-	116,365
211 City of Olathe	42,221,072	1,596,975	3,574,013	6,748,795	1,403,019	13,322,802	75,679	320,030	395,709	5,430,978	713,644	6,144,622	-	6,144,622
212 City of Osage City	1,513,458	57,245	128,114	241,918	7,595	434,872	2,713	59,783	62,496	194,679	(18,933)	175,746	-	175,746
213 City of Osawatomie	2,717,398	102,783	230,028	434,360	116,892	884,063	4,871	76,441	81,312	349,544	16,615	366,159	-	366,159
214 City of Oswego	475,699	17,993	40,268	76,038	11,864	146,163	853	20,965	21,818	61,190	(3,950)	57,240	-	57,240
215 City of Ottawa	6,115,304	231,306	517,661	977,496	119,648	1,846,111	10,961	222,929	233,890	786,623	(48,999)	737,624	-	737,624
216 City of Oxford	350,751	13,267	29,691	56,065	48,481	147,504	629	70,438	71,067	45,118	(477)	44,641	-	44,641
217 City of Paola	1,785,423	67,532	151,136	285,390	7,860	511,918	3,200	89,501	92,701	229,662	(20,970)	208,692	-	208,692
218 City of Parsons	3,458,501	130,815	292,762	552,822	166,829	1,143,228	6,199	4,545	10,744	444,874	40,719	485,593	-	485,593
219 City of Peabody	334,170	12,640	28,287	53,415	6,494	100,836	599	7,840	8,439	42,985	(1,219)	41,766	-	41,766
220 City of Phillipsburg	1,023,664	38,719	86,653	163,627	41,421	330,420	1,835	5,734	7,569	131,676	3,237	134,913	-	134,913
221 City of Pittsburg	6,866,228	259,709	581,226	1,097,527	33,450	1,971,912	12,307	88,730	101,037	883,216	(23,937)	859,279	-	859,279
222 City of Pratt	5,048,181	190,943	427,328	806,923	61,285	1,486,479	9,049	163,233	172,282	649,357	(17,436)	631,921	-	631,921
224 City of Riley	204,291	7,727	17,293	32,655	19,177	76,852	366	-	366	26,278	8,066	34,344	-	34,344
225 City of Russell	4,058,453	153,507	343,548	648,720	204,547	1,350,322	7,275	88,212	95,487	522,047	43,920	565,967	-	565,967
226 City of Sabetha	1,927,250	72,897	163,142	308,060	17,552	561,651	3,455	19,150	22,605	247,906	7,396	255,302	-	255,302
228 City of Sedan	342,699	12,962	29,009	54,778	9,120	105,869	614	9,696	10,310	44,082	(3,412)	40,670	-	40,670
229 City of Seneca	892,493	33,758	75,550	142,660	16,860	268,828	1,600	5,369	6,969	114,803	2,359	117,162	-	117,162
230 City of Sharon Springs	271,766	10,279	23,005	43,440	1,350	78,074	487	12,569	13,056	34,958	(2,431)	32,527	-	32,527
231 City of Solomon	271,786	10,280	23,006	43,443	5,109	81,838	487	7,787	8,274	34,960	(239)	34,721	-	34,721
232 City of Stafford	497,508	18,818	42,114	79,524	28,571	169,027	892	94,616	95,508	63,995	(13,116)	50,879	-	50,879
233 City of St John	664,265	25,125	56,230	106,179	48,383	235,917	1,191	10,556	11,747	85,446	12,931	98,377	-	98,377
234 City of St Marys	1,091,774	41,295	92,418	174,514	36,793	345,020	1,957	10,893	12,850	140,437	(3,421)	137,016	-	137,016
235 City of Topeka	29,258,486	1,106,677	2,476,730	4,676,800	76,479	8,336,686	52,444	2,490,123	2,542,567	3,763,576	(453,595)	3,309,981	-	3,309,981

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
237 City of Ulysses	\$ 2,291,897	\$ 86,689	\$ 194,009	\$ 366,347	\$ 40,689	\$ 687,734	\$ 4,108	\$ -	\$ 4,108	\$ 294,811	\$ 16,067	\$ 310,878	\$ -	\$ 310,878
239 City of Wakeeney	703,788	26,620	59,575	112,496	208	198,899	1,262	32,978	34,240	90,530	(15,333)	75,197	-	75,197
240 City of Wakefield	83,736	3,167	7,088	13,385	355	23,995	150	2,477	2,627	10,771	(1,563)	9,208	-	9,208
242 City of Wamego	2,102,993	79,544	178,018	336,151	26,945	620,658	3,770	55,934	59,704	270,512	4,640	275,152	-	275,152
243 City of Washington	471,942	17,851	39,950	75,437	15,779	149,017	846	807	1,653	60,707	10,323	71,030	-	71,030
244 City of Waterville	373,514	14,128	31,618	59,704	72,518	177,968	670	3,794	4,464	48,046	17,649	65,695	-	65,695
245 City of Waverly	129,939	4,915	10,999	20,770	5,323	42,007	233	3,423	3,656	16,714	3,338	20,052	-	20,052
246 City of Wellington	4,323,360	163,527	365,972	691,064	27,910	1,248,473	7,749	22,758	30,507	556,122	(22,898)	533,224	-	533,224
247 City of Wilson	149,242	5,645	12,633	23,856	511	42,645	268	19,711	19,979	19,197	(6,684)	12,513	-	12,513
248 City of Winfield	7,556,954	285,835	639,696	1,207,936	54,056	2,187,523	13,545	115,360	128,905	972,066	(13,961)	958,105	-	958,105
249 City of Yates Center	487,309	18,432	41,251	77,894	35,068	172,645	873	13,209	14,082	62,684	6,911	69,595	-	69,595
252 Mission Twp Brown County	43,757	1,655	3,704	6,994	1,461	13,814	78	1,894	1,972	5,629	(56)	5,573	-	5,573
259 William Newton Memorial Hospital	18,464,240	698,394	1,562,997	2,951,402	1,123,029	6,335,822	33,096	655,828	688,924	2,375,091	342,735	2,717,826	-	2,717,826
260 Anthony Public Library	24,194	915	2,048	3,867	382	7,212	43	3,241	3,284	3,112	(3,390)	(278)	-	(278)
261 Arkansas City Public Library	169,719	6,419	14,367	27,129	3,997	51,912	304	11,564	11,868	21,831	(568)	21,263	-	21,263
262 Cherryvale Public Library	44,234	1,673	3,745	7,071	687	13,176	79	1,624	1,703	5,690	679	6,369	-	6,369
263 Clay Center Carnegie Library	96,858	3,664	8,199	15,482	5,395	32,740	174	505	679	12,459	2,832	15,291	-	15,291
264 Dodge City Public Library	648,301	24,521	54,879	103,627	10,779	193,806	1,162	27,960	29,122	83,392	(14,370)	69,022	-	69,022
266 Emporia Public Library	449,099	16,987	38,017	71,786	11,605	138,395	805	7,495	8,300	57,769	(1,203)	56,566	-	56,566
268 Harper Public Library	21,570	816	1,826	3,448	1,405	7,495	39	1,847	1,886	2,775	(19)	2,756	-	2,756
269 Hutchinson Public Library	1,250,321	47,292	105,839	199,857	374	353,362	2,241	31,179	33,420	160,831	(8,783)	152,048	-	152,048
270 Independence Public Library	321,467	12,159	27,212	51,385	4,448	95,204	576	21,701	22,277	41,351	3,167	44,518	-	44,518
271 Lawrence Public Library	2,875,865	108,777	243,442	459,690	80,488	892,397	5,155	16,941	22,096	369,928	51,741	421,669	-	421,669
274 Minneapolis Public Library	44,254	1,674	3,746	7,074	5,555	18,049	79	174	253	5,692	1,421	7,113	-	7,113
275 Newton Public Library	309,041	11,689	26,161	49,399	5,617	92,866	554	41,558	42,112	39,753	(8,552)	31,201	-	31,201
276 Norton Public Library	94,671	3,581	8,013	15,133	713	27,440	170	2,444	2,614	12,178	(494)	11,684	-	11,684
277 Parsons Public Library	211,707	8,008	17,921	33,840	3,860	63,629	379	20,020	20,399	27,232	(5,595)	21,637	-	21,637
280 Topeka/Shawnee County Public Library	7,780,907	294,306	658,654	1,243,733	58,049	2,254,742	13,947	565,189	579,136	1,000,873	(160,021)	840,852	-	840,852
281 Wichita County Library	30,278	1,145	2,563	4,840	2,316	10,864	54	67	121	3,895	919	4,814	-	4,814
282 Winfield Public Library	214,351	8,108	18,145	34,263	1,910	62,426	384	14,247	14,631	27,572	(726)	26,846	-	26,846
289 Highland Cemetery Dist 9	37,574	1,421	3,180	6,006	417	11,024	67	241	308	4,833	326	5,159	-	5,159
295 Leavenworth Waterworks Board	1,983,472	75,023	167,901	317,047	35,989	595,960	3,555	152,157	155,712	255,138	(29,882)	225,256	-	225,256
297 Clark County	1,210,600	45,790	102,477	193,507	24,333	366,107	2,170	33,749	35,919	155,722	(4,763)	150,959	-	150,959
298 Grant Co	3,631,958	137,376	307,445	580,548	47,235	1,072,604	6,510	44,047	50,557	467,186	(11,496)	455,690	-	455,690
299 Decatur County	1,870,670	70,756	158,352	299,016	103,526	631,650	3,353	2,190	5,543	240,628	44,442	285,070	-	285,070
300 Morton County	2,071,960	78,370	175,391	331,191	17,915	602,867	3,714	59,285	62,999	266,520	(54,074)	212,446	-	212,446

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
301 Pottawatomie County	\$ 6,644,323	\$ 251,316	\$ 562,442	\$ 1,062,057	\$ 111,020	\$ 1,986,835	\$ 11,910	\$ 154,708	\$ 166,618	\$ 854,672	\$ (14,180)	\$ 840,492	\$ -	\$ 840,492
302 Stafford County	2,270,625	85,884	192,209	362,946	35,667	676,706	4,070	33,196	37,266	292,075	6,134	298,209	-	298,209
303 Trego County	2,081,900	78,746	176,233	332,780	-	587,759	3,732	98,318	102,050	267,799	(42,912)	224,887	-	224,887
304 City of Augusta	4,162,846	157,456	352,385	665,407	317,584	1,492,832	7,462	-	7,462	535,475	110,540	646,015	-	646,015
307 City of Bonner Springs	3,029,163	114,575	256,418	484,194	33,026	888,213	5,430	56,648	62,078	389,647	(39,408)	350,239	-	350,239
308 City of Centralia	155,405	5,878	13,155	24,841	35,286	79,160	279	1,795	2,074	19,990	6,106	26,096	-	26,096
309 City of Clifton	88,289	3,339	7,474	14,112	-	24,925	158	9,234	9,392	11,357	(3,548)	7,809	-	7,809
310 City of Douglass	329,677	12,470	27,907	52,697	4,656	97,730	591	20,750	21,341	42,407	(10,996)	31,411	-	31,411
311 City of Elkhart	580,370	21,952	49,128	92,769	26,242	190,091	1,040	39,096	40,136	74,654	(11,480)	63,174	-	63,174
314 City of Herington	1,111,078	42,026	94,053	177,599	93,049	406,727	1,992	11,418	13,410	142,920	12,640	155,560	-	155,560
315 City of Hiawatha	1,455,229	55,043	123,185	232,610	73,275	484,113	2,608	3,501	6,109	187,189	30,598	217,787	-	217,787
316 City of Independence	5,362,829	202,844	453,964	857,217	59,596	1,573,621	9,613	89,928	99,541	689,831	(17,263)	672,568	-	672,568
317 City of La Cygne	416,078	15,738	35,221	66,508	30,624	148,091	746	44,878	45,624	53,521	(4,324)	49,197	-	49,197
318 City of Manhattan	17,049,826	644,895	1,443,267	2,725,316	107,462	4,920,940	30,561	282,745	313,306	2,193,152	51,686	2,244,838	-	2,244,838
319 City of McPherson	9,687,422	366,418	820,040	1,548,479	176,140	2,911,077	17,364	354,579	371,943	1,246,112	27,978	1,274,090	-	1,274,090
320 City of Mount Hope	240,056	9,080	20,321	38,372	15,784	83,557	430	15,777	16,207	30,879	3,226	34,105	-	34,105
321 City of St Francis	447,111	16,912	37,848	71,468	2,958	129,186	801	69,399	70,200	57,513	(18,699)	38,814	-	38,814
322 City of Salina	14,581,450	551,531	1,234,319	2,330,761	372,737	4,489,348	26,137	751,693	777,830	1,875,640	(158,437)	1,717,203	29,888	1,747,091
323 City of Sedgwick	414,964	15,696	35,127	66,330	31,357	148,510	744	37,670	38,414	53,378	(11,983)	41,395	-	41,395
324 City of Stockton	2,192,694	82,937	185,612	350,489	26,555	645,593	3,930	118,081	122,011	282,050	8,763	290,813	-	290,813
338 Newman Regional Health Center	30,751,865	1,163,162	2,603,145	4,915,508	650,813	9,332,628	55,121	180,726	235,847	3,955,672	328,713	4,284,385	-	4,284,385
341 Pioneer Memorial Library	202,800	7,671	17,167	32,416	10,909	68,163	364	10,873	11,237	26,087	1,829	27,916	-	27,916
342 Council Grove Public Library	52,067	1,969	4,407	8,323	1,404	16,103	93	4,720	4,813	6,697	(640)	6,057	-	6,057
343 Bradford Memorial Library	253,655	9,594	21,472	40,545	7,282	78,893	455	28,891	29,346	32,628	(2,851)	29,777	-	29,777
345 Fort Scott Public Library	159,004	6,014	13,460	25,416	722	45,612	285	3,459	3,744	20,453	(744)	19,709	-	19,709
348 Girard Public Library	136,062	5,146	11,517	21,749	4,037	42,449	244	4,655	4,899	17,502	329	17,831	-	17,831
349 Hillsboro Public Library	47,335	1,790	4,007	7,566	1,889	15,252	85	2,479	2,564	6,089	721	6,810	-	6,810
350 Jordaan Memorial Library	82,027	3,103	6,944	13,111	5,243	28,401	147	10,733	10,880	10,551	(847)	9,704	-	9,704
351 Meade Public Library	52,027	1,968	4,404	8,316	17	14,705	93	713	806	6,692	(528)	6,164	-	6,164
352 Ottawa Library	509,794	19,283	43,154	81,488	21,860	165,785	914	1,436	2,350	65,576	5,294	70,870	-	70,870
353 Salina Public Library	1,288,233	48,726	109,049	205,917	2,541	366,233	2,309	84,906	87,215	165,708	(20,577)	145,131	-	145,131
354 Stockton Public Library	34,214	1,294	2,896	5,469	-	9,659	61	226	287	4,401	(117)	4,284	-	4,284
355 Wellington Public Library	141,867	5,366	12,009	22,677	14,045	54,097	254	1,322	1,576	18,249	294	18,543	-	18,543
361 Garden City Recreation Commission	-	-	-	-	23,935	23,935	-	357,228	357,228	-	(91,964)	(91,964)	-	(91,964)
362 Lawrence/Douglas County Health Dept	2,620,600	99,122	221,834	418,888	196,778	936,622	4,697	36,667	41,364	337,093	24,927	362,020	-	362,020
366 City of Concordia	1,517,753	57,408	128,478	242,604	30,029	458,519	2,721	49,957	52,678	195,231	(14,639)	180,592	-	180,592

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
367 City of Eureka	\$ 814,084	\$ 30,792	\$ 68,912	\$ 130,127	\$ 78,527	\$ 308,358	\$ 1,459	\$ 980	\$ 2,439	\$ 104,717	\$ 18,377	\$ 123,094	\$ -	\$ 123,094
368 City of Howard	173,596	6,566	14,694	27,748	2,080	51,088	311	40,967	41,278	22,330	(33,111)	(10,781)	-	(10,781)
370 City of Lenora	36,063	1,364	3,053	5,764	3,450	13,631	65	14,221	14,286	4,639	(4,674)	(35)	-	(35)
371 City of Pomona	158,566	5,998	13,423	25,346	2,888	47,655	284	12,037	12,321	20,397	(3,234)	17,163	-	17,163
373 City of Syracuse	380,631	14,397	32,221	60,842	4,786	112,246	682	41,697	42,379	48,961	(6,546)	42,415	-	42,415
374 City of Turon	141,072	5,336	11,941	22,549	19,858	59,684	253	2,648	2,901	18,146	1,533	19,679	-	19,679
375 Eudora Twp Douglas County	48,270	1,826	4,086	7,716	1,728	15,356	87	2,312	2,399	6,209	435	6,644	-	6,644
378 Norton County Hospital	6,675,913	252,511	565,116	1,067,106	548,568	2,433,301	11,966	456,389	468,355	858,736	(95,801)	762,935	-	762,935
380 Haskell County	2,321,181	87,797	196,488	371,027	-	655,312	4,161	380,888	385,049	298,578	(135,814)	162,764	-	162,764
381 Hodgeman County	1,496,958	56,621	126,718	239,280	3,045	425,664	2,683	60,361	63,044	192,557	(23,289)	169,268	-	169,268
384 City of Arlington	60,278	2,280	5,103	9,635	642	17,660	108	4,970	5,078	7,754	(681)	7,073	-	7,073
385 City of Baldwin City	1,850,531	69,995	156,648	295,797	5,300	527,740	3,317	15,439	18,756	238,037	(2,297)	235,740	-	235,740
387 City of Beloit	2,922,783	110,552	247,413	467,190	7,686	832,841	5,239	68,401	73,640	375,963	(33,589)	342,374	-	342,374
388 City of Bennington	96,937	3,667	8,205	15,495	2,623	29,990	174	-	174	12,469	1,879	14,348	-	14,348
389 City of Bird City	100,635	3,806	8,519	16,086	888	29,299	180	6,227	6,407	12,945	(381)	12,564	-	12,564
391 City of Canton	166,459	6,296	14,091	26,608	5,611	52,606	298	3,533	3,831	21,412	(1,735)	19,677	-	19,677
392 City of Chapman	667,267	25,239	56,484	106,659	62,945	251,327	1,196	122,635	123,831	85,832	1,838	87,670	-	87,670
393 City of Emporia	7,133,819	269,830	603,877	1,140,300	276,707	2,290,714	12,787	4,175	16,962	917,637	96,728	1,014,365	-	1,014,365
394 City of Frankfort	198,586	7,511	16,810	31,743	15,798	71,862	356	7,747	8,103	25,544	2,112	27,656	-	27,656
395 City of Gardner	7,499,440	283,660	634,828	1,198,742	91,519	2,208,749	13,442	110,449	123,891	964,668	67,139	1,031,807	-	1,031,807
397 City of Mankato	376,715	14,249	31,889	60,216	38,281	144,635	675	8,499	9,174	48,458	7,174	55,632	-	55,632
398 City of Marquette	204,808	7,747	17,337	32,737	41,176	98,997	367	10,205	10,572	26,345	5,454	31,799	-	31,799
399 City of Moline	76,719	2,902	6,495	12,263	814	22,474	138	3,904	4,042	9,868	543	10,411	-	10,411
400 City of Mound City	240,673	9,103	20,373	38,470	12,908	80,854	431	14,717	15,148	30,958	(1,984)	28,974	-	28,974
401 City of Ness City	372,997	14,108	31,574	59,621	7,412	112,715	669	4,857	5,526	47,979	(1,332)	46,647	-	46,647
403 City of Osborne	754,841	28,551	63,897	120,657	21,220	234,325	1,353	10,103	11,456	97,097	(14,506)	82,591	-	82,591
404 City of Rossville	226,120	8,553	19,141	36,144	12,657	76,495	405	51	456	29,086	4,010	33,096	-	33,096
405 City of Scandia	94,869	3,588	8,031	15,164	297	27,080	170	2,856	3,026	12,203	(1,444)	10,759	-	10,759
406 City of Spring Hill	1,997,587	75,557	169,096	319,303	62,585	626,541	3,581	36,148	39,729	256,953	37,388	294,341	-	294,341
407 City of Sterling	1,277,796	48,332	108,165	204,248	29,130	389,875	2,290	11,809	14,099	164,365	14,750	179,115	-	179,115
409 City of Valley Falls	309,598	11,710	26,207	49,487	927	88,331	555	20,124	20,679	39,824	(6,353)	33,471	-	33,471
411 El Dorado Twp Butler County	77,713	2,939	6,578	12,422	821	22,760	139	18,791	18,930	9,996	(3,846)	6,150	-	6,150
417 Palmyra Twp Douglas Co	169,024	6,393	14,308	27,017	19,110	66,828	303	2,885	3,188	21,742	9,147	30,889	-	30,889
419 Sumner Regional Medical Center	-	-	-	-	-	-	-	1,061,343	1,061,343	-	(782,623)	(782,623)	-	(782,623)
420 Wilson Medical Center	8,935,086	337,962	756,355	1,428,222	681,366	3,203,905	16,016	91,221	107,237	1,149,337	258,566	1,407,903	-	1,407,903
421 Port Library	87,275	3,301	7,388	13,950	674	25,313	156	1,346	1,502	11,226	(568)	10,658	-	10,658

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
422 Goodland Public Library	\$ 107,792	\$ 4,077	\$ 9,125	\$ 17,230	\$ 1,193	\$ 31,625	\$ 193	\$ 2,028	\$ 2,221	\$ 13,865	\$ 844	\$ 14,709	\$ -	\$ 14,709
425 Leavenworth Public Library	595,419	22,521	50,403	95,174	4,974	173,072	1,067	37,628	38,695	76,590	(7,616)	68,974	-	68,974
427 Wm A Rankin Memorial Library	72,146	2,729	6,108	11,532	1,000	21,369	129	4,178	4,307	9,280	(521)	8,759	-	8,759
428 Pratt Public Library	157,135	5,943	13,301	25,117	10,218	54,579	282	7,586	7,868	20,213	2,955	23,168	-	23,168
429 Russell Public Library	68,607	2,595	5,808	10,966	13,748	33,117	123	4,382	4,505	8,825	3,364	12,189	-	12,189
430 Seneca Free Library	59,144	2,237	5,006	9,454	2,437	19,134	106	5	111	7,608	1,121	8,729	-	8,729
431 City Cowley Co Joint Board of Health	791,460	29,936	66,997	126,510	55,127	278,570	1,419	15,239	16,658	101,807	16,782	118,589	-	118,589
434 City of Mulberry	171,151	6,474	14,488	27,357	7,357	55,676	307	5,517	5,824	22,015	(3,904)	18,111	-	18,111
435 City of Atwood	416,714	15,762	35,275	66,609	14,634	132,280	747	2,635	3,382	53,603	5,106	58,709	-	58,709
436 City of Lincoln Center	485,639	18,369	41,109	77,627	19,024	156,129	870	44,456	45,326	62,469	(1,021)	61,448	-	61,448
438 Manhattan Public Library	2,146,213	81,179	181,677	343,060	20,062	625,978	3,847	67,601	71,448	276,072	(4,301)	271,771	-	271,771
440 City of Little River	139,958	5,294	11,847	22,372	13,364	52,877	251	21,286	21,537	18,003	(4,299)	13,704	-	13,704
442 City of Belleville	1,023,942	38,730	86,677	163,671	26,657	315,735	1,835	35,703	37,538	131,712	(29,014)	102,698	-	102,698
443 City of Lyndon	265,424	10,039	22,468	42,426	-	74,933	476	34,391	34,867	34,142	(14,458)	19,684	-	19,684
445 City of Smith Center	698,102	26,405	59,094	111,588	20,175	217,262	1,251	8,338	9,589	89,798	3,622	93,420	-	93,420
451 Belleville Public Library	108,607	4,108	9,194	17,360	3,801	34,463	195	5,542	5,737	13,970	(962)	13,008	-	13,008
452 Chanute Public Library	214,888	8,128	18,190	34,349	4,590	65,257	385	10,279	10,664	27,641	(249)	27,392	-	27,392
454 Olathe Public Library	-	-	-	-	19,455	19,455	-	1,273,765	1,273,765	-	(326,652)	(326,652)	-	(326,652)
458 City of Leoti	379,259	14,345	32,104	60,622	30,602	137,673	680	14,806	15,486	48,785	(1,640)	47,145	-	47,145
459 City of Shawnee	12,230,330	462,602	1,035,297	1,954,948	190,091	3,642,938	21,922	125,229	147,151	1,573,211	156,369	1,729,580	251,171	1,980,751
461 City of Luray	128,646	4,866	10,890	20,563	8,415	44,734	231	2,176	2,407	16,548	3,437	19,985	-	19,985
463 City of Strong City	194,431	7,354	16,458	31,079	12,432	67,323	349	1,853	2,202	25,010	4,346	29,356	-	29,356
467 Coffeyville Public Library	162,185	6,134	13,729	25,924	824	46,611	291	14,347	14,638	20,862	(5,307)	15,555	-	15,555
468 Great Bend Public Library	268,744	10,165	22,749	42,957	9,768	85,639	482	17,306	17,788	34,569	(2,322)	32,247	-	32,247
473 City of Galva	241,746	9,144	20,464	38,642	2,522	70,772	433	10,499	10,932	31,096	(6,949)	24,147	-	24,147
474 City of Oakley	1,326,224	50,163	112,265	211,989	79,994	454,411	2,377	-	2,377	170,595	33,714	204,309	-	204,309
475 City of Udall	328,703	12,433	27,825	52,541	14,376	107,175	589	14,085	14,674	42,282	1,597	43,879	-	43,879
478 McPherson Public Library	505,242	19,110	42,769	80,760	16,960	159,599	906	14,279	15,185	64,990	(1,267)	63,723	-	63,723
479 City of Scranton	227,194	8,593	19,232	36,316	45,435	109,576	407	11,342	11,749	29,224	9,453	38,677	-	38,677
480 City of Lenexa	18,236,868	689,794	1,543,750	2,915,058	383,550	5,532,152	32,689	185,599	218,288	2,345,844	271,318	2,617,162	-	2,617,162
483 Soldier Twp Shawnee County	603,272	22,818	51,067	96,430	24,773	195,088	1,081	96,219	97,300	77,600	(42,647)	34,953	-	34,953
485 Kingman Carnegie Library	63,598	2,406	5,383	10,166	1,429	19,384	114	8,138	8,252	8,181	(2,251)	5,930	-	5,930
486 Lyons Public Library	48,210	1,824	4,081	7,706	585	14,196	86	594	680	6,201	(100)	6,101	-	6,101
488 Paola Free Library	138,109	5,224	11,691	22,076	14,963	53,954	248	1,271	1,519	17,765	1,945	19,710	-	19,710
552 Hutchinson Recreation Commission	1,009,847	38,197	85,483	161,418	28,636	313,734	1,810	9,391	11,201	129,899	6,389	136,288	-	136,288
563 City of Haven	351,466	13,294	29,752	56,180	916	100,142	630	48,898	49,528	45,210	(13,859)	31,351	-	31,351

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
565 Coffey County Extension Council	\$ 41,391	\$ 1,566	\$ 3,504	\$ 6,616	\$ 625	\$ 12,311	\$ 74	\$ 519	\$ 593	\$ 5,324	\$ 1,054	\$ 6,378	\$ -	\$ 6,378
567 Woodson County Extension Council	-	-	-	-	29	29	-	4,035	4,035	-	(3,521)	(3,521)	-	(3,521)
568 Morrill Free Public Library	129,382	4,894	10,952	20,681	10,397	46,924	232	9,723	9,955	16,643	456	17,099	-	17,099
569 City of Macksville	130,177	4,924	11,019	20,808	5,429	42,180	233	4,379	4,612	16,745	(1,454)	15,291	-	15,291
573 City of Columbus	1,316,543	49,797	111,445	210,442	74,391	446,075	2,360	77	2,437	169,349	28,843	198,192	-	198,192
574 City of Halstead	1,411,611	53,393	119,493	225,638	34,160	432,684	2,530	-	2,530	181,578	36,403	217,981	-	217,981
578 City of Perry	149,998	5,674	12,698	23,976	1,223	43,571	269	11,768	12,037	19,295	170	19,465	-	19,465
579 City of Scott City	1,055,632	39,928	89,359	168,737	9,795	307,819	1,892	192,277	194,169	135,788	(38,925)	96,863	-	96,863
587 Monument Twp Logan County	24,930	943	2,110	3,985	14	7,052	45	1,007	1,052	3,207	(316)	2,891	-	2,891
605 City of Cheney	891,578	33,723	75,472	142,514	14,929	266,638	1,598	43,062	44,660	114,685	(18,867)	95,818	-	95,818
606 City of Cottonwood Falls	236,100	8,930	19,986	37,739	24,746	91,401	423	15,707	16,130	30,370	3,187	33,557	-	33,557
607 City of Oskaloosa	151,986	5,749	12,865	24,294	2,561	45,469	272	7,565	7,837	19,550	65	19,615	-	19,615
610 K State Research & Extension Dickinson Co	-	-	-	-	936	936	-	26,444	26,444	-	(6,466)	(6,466)	-	(6,466)
611 Finney County Extension Council	-	-	-	-	1,355	1,355	-	19,436	19,436	-	(5,659)	(5,659)	-	(5,659)
628 Kaw Valley Drainage Dist	332,302	12,569	28,130	53,116	251	94,066	596	15,985	16,581	42,745	(7,202)	35,543	-	35,543
632 City of Altamont	594,962	22,504	50,364	95,101	15,095	183,064	1,066	2,600	3,666	76,531	4,787	81,318	-	81,318
633 City of Bushton	54,433	2,059	4,608	8,701	480	15,848	98	3,216	3,314	7,002	(1,537)	5,465	-	5,465
635 Irving Twp Brown County	26,640	1,008	2,255	4,258	1,001	8,522	48	8,469	8,517	3,427	(1,077)	2,350	-	2,350
641 City of Moundridge	916,707	34,674	77,600	146,530	-	258,804	1,643	82,503	84,146	117,918	(55,334)	62,584	-	62,584
648 City of Downs	143,298	5,420	12,130	22,905	7,518	47,973	257	13,064	13,321	18,433	(842)	17,591	-	17,591
649 Tecumseh Twp Shawnee County	375,442	14,201	31,781	60,012	48,400	154,394	673	49,586	50,259	48,294	(285)	48,009	-	48,009
650 City of Preston	31,789	1,202	2,691	5,081	37,859	46,833	57	31,694	31,751	4,089	3,867	7,956	-	7,956
656 City of Fowler	86,162	3,259	7,293	13,772	9,248	33,572	154	20,229	20,383	11,083	155	11,238	-	11,238
666 City of Satanta	195,325	7,388	16,535	31,222	547	55,692	350	3,473	3,823	25,125	(2,781)	22,344	-	22,344
676 City of Mission	2,714,178	102,661	229,755	433,846	189,174	955,436	4,865	64,893	69,758	349,130	43,806	392,936	-	392,936
685 City of Claflin	161,211	6,098	13,646	25,769	10,328	55,841	289	31,267	31,556	20,737	(1,635)	19,102	-	19,102
687 City of Toronto	103,716	3,923	8,780	16,578	15,027	44,308	186	4,090	4,276	13,341	1,524	14,865	-	14,865
706 Fowler Residential Care	874,243	33,067	74,004	139,743	71,125	317,939	1,567	30,246	31,813	112,456	(5,293)	107,163	-	107,163
708 Stafford County Hospital	557,328	21,080	47,178	89,086	221,963	379,307	999	57,122	58,121	71,690	(175,053)	(103,363)	-	(103,363)
711 City of Kiowa	508,482	19,233	43,043	81,278	29,816	173,370	911	31,440	32,351	65,407	(8,123)	57,284	-	57,284
714 City of Le Roy	101,191	3,827	8,566	16,175	1,993	30,561	181	13,339	13,520	13,016	(10,073)	2,943	-	2,943
717 City of Troy	432,857	16,372	36,641	69,190	29,955	152,158	776	17,362	18,138	55,679	14,037	69,716	-	69,716
727 Stafford Co Cemetery Dist 1	8,708	329	737	1,392	3,793	6,251	16	66,816	66,832	1,120	(12,351)	(11,231)	-	(11,231)
735 City of Coldwater	250,871	9,489	21,236	40,100	26,672	97,497	450	19,702	20,152	32,270	(1,700)	30,570	-	30,570
736 City of Hill City	655,200	24,782	55,463	104,730	9,595	194,570	1,174	9,623	10,797	84,280	(3,282)	80,998	-	80,998
737 City of Sylvan Grove	59,164	2,238	5,008	9,457	277	16,980	106	1,416	1,522	7,610	(614)	6,996	-	6,996

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
738 City of Thayer	\$ 46,818	\$ 1,771	\$ 3,963	\$ 7,484	\$ 11,352	\$ 24,570	\$ 84	\$ 10,282	\$ 10,366	\$ 6,022	\$ (348)	\$ 5,674	\$ -	\$ 5,674
748 City of Clearwater	807,742	30,552	68,375	129,113	711	228,751	1,448	41,691	43,139	103,901	(10,980)	92,921	-	92,921
758 McPherson County Extension Council	66,083	2,500	5,594	10,563	2,217	20,874	118	255	373	8,500	1,369	9,869	-	9,869
760 League of Kansas Municipalities	823,249	31,139	69,688	131,592	35,405	267,824	1,476	61,717	63,193	105,896	(5,279)	100,617	-	100,617
769 City of Roeland Park	977,223	36,963	82,722	156,203	61,252	337,140	1,752	44,824	46,576	125,702	12,842	138,544	-	138,544
770 City of Carbondale	312,799	11,831	26,478	49,999	24,759	113,067	561	47,305	47,866	40,236	6,185	46,421	-	46,421
774 City of Americus	108,050	4,087	9,147	17,271	2,373	32,878	194	2,450	2,644	13,899	920	14,819	-	14,819
776 City of Tonganoxie	2,238,558	84,671	189,494	357,821	105,287	737,273	4,013	-	4,013	287,950	52,503	340,453	-	340,453
779 Kechi Twp Sedgwick County	73,538	2,782	6,225	11,755	4,166	24,928	132	4,658	4,790	9,459	3,444	12,903	-	12,903
790 City of Glen Elder	162,364	6,141	13,744	25,953	3,737	49,575	291	566	857	20,885	2,441	23,326	-	23,326
807 City of De Soto	2,286,152	86,472	193,523	365,428	108,448	753,871	4,098	-	4,098	294,072	60,967	355,039	-	355,039
808 City of Hope	57,852	2,188	4,897	9,247	3,404	19,736	104	3,025	3,129	7,442	1,430	8,872	-	8,872
812 City of Baxter Springs	1,177,519	44,539	99,677	188,220	18,291	350,727	2,111	40,759	42,870	151,467	(22,692)	128,775	-	128,775
813 Little Walnut Twp Butler County	25,010	946	2,118	3,998	3,329	10,391	45	701	746	3,217	83	3,300	-	3,300
815 City of Delphos	72,126	2,728	6,105	11,529	1,926	22,288	129	6,133	6,262	9,278	(2,090)	7,188	-	7,188
844 Chapman Public Library	17,574	665	1,488	2,809	8,374	13,336	32	4,234	4,266	2,261	(588)	1,673	-	1,673
882 City of Bison	31,709	1,199	2,684	5,069	5,603	14,555	57	499	556	4,079	2,166	6,245	-	6,245
886 City of Lecompton	102,285	3,869	8,659	16,350	11,230	40,108	183	305	488	13,157	3,290	16,447	-	16,447
887 City of Plainville	612,676	23,174	51,863	97,933	27,863	200,833	1,098	9,982	11,080	78,810	4,409	83,219	-	83,219
895 Abilene Free Public Library	279,758	10,582	23,682	44,718	20,541	99,523	501	-	501	35,986	12,466	48,452	-	48,452
907 Emporia Recreation Commission	818,518	30,960	69,288	130,835	36,204	267,287	1,467	6,692	8,159	105,288	14,799	120,087	-	120,087
911 City of Plains	248,287	9,391	21,017	39,687	26,936	97,031	445	587	1,032	31,938	6,540	38,478	-	38,478
913 Franklin Twp Edwards County	39,045	1,477	3,306	6,241	557	11,581	70	2,151	2,221	5,022	(290)	4,732	-	4,732
914 Grasshopper Twp Atchison Co	42,425	1,605	3,592	6,781	9,327	21,305	76	278	354	5,457	2,021	7,478	-	7,478
920 Topeka Twp Shawnee County	-	-	-	-	336	336	-	28,627	28,627	-	(7,168)	(7,168)	-	(7,168)
936 Atchison Public Recreation Commission	210,295	7,954	17,801	33,614	10,035	69,404	377	9,998	10,375	27,051	(779)	26,272	-	26,272
937 City of Clyde	109,243	4,132	9,248	17,462	1,100	31,942	196	4,321	4,517	14,052	(1,362)	12,690	-	12,690
938 City of Deerfield	189,441	7,165	16,037	30,281	20,833	74,316	340	12,801	13,141	24,368	(6,154)	18,214	-	18,214
939 City of Eskridge	162,423	6,144	13,749	25,962	743	46,598	291	8,809	9,100	20,893	(1,304)	19,589	-	19,589
940 City of Louisburg	1,342,765	50,789	113,665	214,633	83,970	463,057	2,407	235,207	237,614	172,722	(21,940)	150,782	-	150,782
953 City of Lewis	63,995	2,421	5,418	10,229	4,610	22,678	115	20,797	20,912	8,232	(4,997)	3,235	-	3,235
957 City of Alta Vista	75,247	2,846	6,369	12,028	3,111	24,354	135	2,546	2,681	9,679	(2,773)	6,906	-	6,906
958 Lyons Recreation Commission	147,294	5,571	12,468	23,544	3,422	45,005	264	18,098	18,362	18,947	1,072	20,019	-	20,019
959 Stanton County Recreation Commission	59,900	2,266	5,070	9,575	1,252	18,163	107	9,398	9,505	7,705	(4,063)	3,642	-	3,642
971 Kiowa County Extension Council	15,845	599	1,341	2,533	444	4,917	28	8,918	8,946	2,038	(1,965)	73	-	73
978 City of Lebo	164,352	6,216	13,912	26,271	11,509	57,908	295	50,133	50,428	21,141	(7,157)	13,984	-	13,984

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
982 Graham County Hospital	\$ 4,083,781	\$ 154,465	\$ 345,692	\$ 652,769	\$ 296,211	\$ 1,449,137	\$ 7,320	\$ 186,475	\$ 193,795	\$ 525,305	\$ 52,441	\$ 577,746	\$ -	\$ 577,746
983 Liberal Memorial Library	378,444	14,314	32,035	60,492	29,663	136,504	678	12,546	13,224	48,680	7,126	55,806	-	55,806
1000 Kinsley Library	79,601	3,011	6,739	12,724	6,210	28,684	143	7,569	7,712	10,239	3,863	14,102	-	14,102
1019 Frank Carlson Library	74,731	2,827	6,326	11,945	603	21,701	134	-	134	9,613	528	10,141	-	10,141
1020 Hoisington City Library	48,150	1,821	4,075	7,697	3,397	16,990	86	2,219	2,305	6,194	(1,500)	4,694	-	4,694
1042 Augusta Public Library	200,335	7,578	16,958	32,022	12,506	69,064	359	-	359	25,770	7,397	33,167	-	33,167
1061 Hill Top House Nursing Home	1,191,316	45,060	100,845	190,425	28,149	364,479	2,135	37,278	39,413	153,241	(14,005)	139,236	-	139,236
1069 City of Merriam	3,739,949	141,460	316,587	597,809	136,866	1,192,722	6,704	-	6,704	481,077	46,238	527,315	-	527,315
1072 City of Caldwell	399,537	15,112	33,820	63,864	7,541	120,337	716	3,372	4,088	51,393	(2,179)	49,214	-	49,214
1073 City of Dighton	276,954	10,476	23,444	44,270	1,099	79,289	496	10,157	10,653	35,625	(8,543)	27,082	-	27,082
1074 City of Quinter	301,248	11,394	25,501	48,153	17,299	102,347	540	8,773	9,313	38,750	254	39,004	-	39,004
1075 City of Ransom	44,791	1,694	3,791	7,160	37,799	50,444	80	42,914	42,994	5,762	(360)	5,402	-	5,402
1078 Hiawatha Twp Brown County	-	-	-	-	35	35	-	19,404	19,404	-	(6,207)	(6,207)	-	(6,207)
1088 Columbus Public Library	64,969	2,457	5,500	10,385	687	19,029	116	3,049	3,165	8,357	(54)	8,303	-	8,303
1089 Larabee Memorial Library	15,984	605	1,353	2,555	8,367	12,880	29	4,100	4,129	2,056	(1,637)	419	-	419
1109 Great Bend Recreation Commission	572,239	21,644	48,440	91,469	7,773	169,326	1,026	8,417	9,443	73,608	4,885	78,493	-	78,493
1111 Seward County Extension Council	-	-	-	-	88	88	-	10,112	10,112	-	(3,512)	(3,512)	-	(3,512)
1114 City of Brewster	90,317	3,416	7,645	14,437	4,623	30,121	162	-	162	11,618	5,042	16,660	-	16,660
1120 City of Haysville	3,994,816	151,100	338,161	638,548	49,356	1,177,165	7,161	37,408	44,569	513,861	6,471	520,332	-	520,332
1121 City of Kanorado	22,346	845	1,891	3,572	585	6,893	40	19,413	19,453	2,874	(1,807)	1,067	-	1,067
1127 City of St Paul	218,884	8,279	18,528	34,987	28,416	90,210	392	9,281	9,673	28,155	10,493	38,648	-	38,648
1130 City of Spearville	216,518	8,190	18,328	34,609	13,781	74,908	388	759	1,147	27,851	3,389	31,240	-	31,240
1132 City of Wellsville	633,749	23,971	53,647	101,301	54,522	233,441	1,136	20,830	21,966	81,520	23,847	105,367	-	105,367
1134 City of Wetmore	79,124	2,993	6,698	12,648	2,320	24,659	142	9	151	10,178	661	10,839	-	10,839
1135 City of Denison	30,954	1,171	2,620	4,948	614	9,353	55	22	77	3,982	139	4,121	-	4,121
1141 Clay Twp Reno County	98,806	3,737	8,364	15,794	2,412	30,307	177	408	585	12,710	(1,208)	11,502	-	11,502
1154 Lincoln Twp Edwards County	42,465	1,606	3,595	6,788	3,283	15,272	76	2,294	2,370	5,462	(223)	5,239	-	5,239
1172 Valley Center Twp Sedgwick Co	37,992	1,437	3,216	6,073	6,761	17,487	68	11,129	11,197	4,887	(1,180)	3,707	-	3,707
1173 Ashland District Hospital	3,751,758	141,907	317,586	599,697	296,942	1,356,132	6,725	109,187	115,912	482,596	80,552	563,148	-	563,148
1178 Lane County Library	26,302	995	2,226	4,204	442	7,867	47	2,321	2,368	3,383	(460)	2,923	-	2,923
1187 Comanche Co Extension Council	-	-	-	-	46	46	-	15,142	15,142	-	(4,665)	(4,665)	-	(4,665)
1188 Greenwood County Extension Council	-	-	-	-	-	-	-	-	-	-	(599)	(599)	-	(599)
1189 Meade County Extension Council	-	-	-	-	840	840	-	10,013	10,013	-	(4,018)	(4,018)	-	(4,018)
1192 Central Kansas District 3 (Extension Co)	193,457	7,317	16,376	30,923	3,667	58,283	347	2,794	3,141	24,885	1,231	26,116	-	26,116
1193 Augusta Housing Authority	74,452	2,816	6,303	11,901	4,429	25,449	133	14,137	14,270	9,577	(2,908)	6,669	-	6,669
1194 Junction City Public Housing Authority	264,012	9,986	22,348	42,201	23,253	97,788	473	7,516	7,989	33,960	7,605	41,565	-	41,565

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
1195 Lyons Housing Authority	\$ 107,593	\$ 4,070	\$ 9,108	\$ 17,198	\$ -	\$ 30,376	\$ 193	\$ 13,720	\$ 13,913	\$ 13,840	\$ (8,918)	\$ 4,922	\$ -	\$ 4,922
1196 City of Waterville Housing Authority	24,274	918	2,054	3,880	393	7,245	44	57	101	3,122	137	3,259	-	3,259
4053 City of Hoxie	629,614	23,815	53,297	100,640	40,351	218,103	1,129	11,298	12,427	80,988	13,884	94,872	-	94,872
4055 City of Rolla	148,964	5,634	12,610	23,811	14,784	56,839	267	5,709	5,976	19,162	434	19,596	-	19,596
4069 Manhattan Twp-Riley County	43,995	1,664	3,724	7,032	4,164	16,584	79	10,566	10,645	5,659	(1,907)	3,752	-	3,752
4080 Leavenworth County Extension Council	35,308	1,335	2,988	5,644	197	10,164	63	5,709	5,772	4,542	(2,200)	2,342	-	2,342
4081 Shawnee County Extension Council	104,790	3,964	8,871	16,750	6,081	35,666	188	3,039	3,227	13,479	(3,582)	9,897	-	9,897
4084 City of Andale	294,429	11,137	24,923	47,063	7,845	90,968	528	3,776	4,304	37,873	7,542	45,415	-	45,415
4086 City of Nickerson	206,856	7,824	17,511	33,065	3,366	61,766	371	9,414	9,785	26,608	(7,719)	18,889	-	18,889
4087 City of Overbrook	164,491	6,222	13,925	26,293	11,155	57,595	295	10,935	11,230	21,159	(1,651)	19,508	-	19,508
4108 Butler County Extension Council	65,725	2,486	5,564	10,506	1,955	20,511	118	1,977	2,095	8,454	(1,115)	7,339	-	7,339
4126 City of Derby	6,853,167	259,215	580,120	1,095,439	218,046	2,152,820	12,284	19,695	31,979	881,536	78,182	959,718	-	959,718
4128 City of Medicine Lodge	772,037	29,202	65,353	123,406	90,828	308,789	1,384	21,380	22,764	99,309	5,478	104,787	-	104,787
4131 City of White City	85,824	3,246	7,265	13,718	11,296	35,525	154	1,997	2,151	11,040	2,207	13,247	-	13,247
4134 Belpre Twp Edwards County	37,037	1,401	3,135	5,920	4,368	14,824	66	1,702	1,768	4,764	(2,824)	1,940	-	1,940
4152 Menoken Township	99,064	3,747	8,386	15,835	26,017	53,985	178	15,498	15,676	12,743	1,341	14,084	-	14,084
4182 City of Leawood	10,915,636	412,874	924,008	1,744,801	98,565	3,180,248	19,566	57,555	77,121	1,404,099	28,897	1,432,996	-	1,432,996
4184 Big Creek Twp Russell County	41,272	1,561	3,494	6,597	17	11,669	74	355	429	5,309	(187)	5,122	-	5,122
4195 Wayne Twp Edward County	35,049	1,326	2,967	5,602	1,784	11,679	63	4,470	4,533	4,508	(854)	3,654	-	3,654
4198 Wamego Public Library	112,086	4,240	9,488	17,916	1,399	33,043	201	4,702	4,903	14,418	(2,886)	11,532	-	11,532
4201 Reno County Extension Council	80,874	3,059	6,846	12,927	7,369	30,201	145	24	169	10,403	2,842	13,245	-	13,245
4202 Stanton County Extension Council	-	-	-	-	1,645	1,645	-	17,988	17,988	-	(3,941)	(3,941)	-	(3,941)
4203 Edwards County Conservation Dist	37,872	1,432	3,206	6,054	18,764	29,456	68	16,060	16,128	4,872	817	5,689	-	5,689
4215 City of Ogden	424,110	16,042	35,901	67,791	14,200	133,934	760	22,598	23,358	54,554	(3,297)	51,257	-	51,257
4216 City of Pretty Prairie	155,127	5,868	13,131	24,796	9,553	53,348	278	1,583	1,861	19,954	(148)	19,806	-	19,806
4219 City of Severy	79,601	3,011	6,739	12,724	8,032	30,506	143	2,472	2,615	10,239	(349)	9,890	-	9,890
4221 Mission Twp Shawnee Co	705,577	26,688	59,727	112,782	23,614	222,811	1,265	31,994	33,259	90,760	4,765	95,525	-	95,525
4228 Johnston Public Library	70,973	2,684	6,008	11,345	14,239	34,276	127	14,146	14,273	9,129	(3,411)	5,718	-	5,718
4236 Sedgwick County Extension Council	161,032	6,091	13,632	25,740	8,006	53,469	289	34,240	34,529	20,714	(7,714)	13,000	-	13,000
4237 Seward County Conservation District	68,011	2,572	5,757	10,871	17,840	37,040	122	213	335	8,748	4,287	13,035	-	13,035
4238 Winfield Recreation Commission	317,053	11,992	26,839	50,679	18,241	107,751	568	1,766	2,334	40,783	2,822	43,605	-	43,605
4254 City of Fairway	1,059,727	40,083	89,706	169,391	98,445	397,625	1,900	17,460	19,360	136,315	34,469	170,784	-	170,784
4258 Center Twp Russell County	68,528	2,592	5,800	10,954	-	19,346	123	7,320	7,443	8,815	(2,094)	6,721	-	6,721
4272 Kingman Recreation Commission	54,552	2,063	4,618	8,720	165	15,566	98	26,179	26,277	7,017	(7,868)	(851)	-	(851)
4273 Parsons Recreation Commission	203,635	7,702	17,238	32,550	4,501	61,991	365	8,428	8,793	26,194	(1,864)	24,330	-	24,330
4274 Stevens County Extension Council	-	-	-	-	10	10	-	15,078	15,078	-	(5,778)	(5,778)	-	(5,778)

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4275 City of Hardtner	\$ 46,958	\$ 1,776	\$ 3,975	\$ 7,506	\$ 3,601	\$ 16,858	\$ 84	\$ 228	\$ 312	\$ 6,040	\$ (106)	\$ 5,934	\$ -	\$ 5,934
4276 City of Hartford	68,170	2,578	5,770	10,897	3,266	22,511	122	8,841	8,963	8,769	(718)	8,051	-	8,051
4279 City of Victoria	224,391	8,487	18,995	35,868	244	63,594	402	4,492	4,894	28,864	(633)	28,231	-	28,231
4299 Wilson County Extension Council	-	-	-	-	-	-	-	2,489	2,489	-	(4,177)	(4,177)	-	(4,177)
4305 Elwood Twp Barber County	55,089	2,084	4,663	8,806	4,437	19,990	99	9,335	9,434	7,086	(3,436)	3,650	-	3,650
4312 Graham County Public Library	56,460	2,136	4,780	9,025	83	16,024	101	1,105	1,206	7,263	(143)	7,120	-	7,120
4316 Brown County Conservation District	38,807	1,468	3,285	6,203	460	11,416	70	1,065	1,135	4,992	188	5,180	-	5,180
4317 Ellsworth County Conservation Dist	48,747	1,844	4,126	7,792	1,748	15,510	87	-	87	6,270	890	7,160	-	7,160
4348 Stevens County Conservation Dist	28,051	1,061	2,375	4,484	2,219	10,139	50	5,379	5,429	3,608	(3,405)	203	-	203
4353 City of Highland	269,221	10,183	22,790	43,033	12,600	88,606	483	9,554	10,037	34,630	4,331	38,961	-	38,961
4355 City of Linn	28,091	1,063	2,378	4,490	789	8,720	50	6,716	6,766	3,613	(1,827)	1,786	-	1,786
4356 City of Nortonville	104,293	3,945	8,829	16,671	7,234	36,679	187	3,836	4,023	13,415	(3,228)	10,187	-	10,187
4358 City of Potwin	118,189	4,470	10,004	18,892	5,926	39,292	212	1,784	1,996	15,203	1,370	16,573	-	16,573
4360 City of Towanda	308,306	11,661	26,098	49,281	22,258	109,298	553	3,555	4,108	39,658	9,123	48,781	-	48,781
4362 City of Valley Center	2,049,415	77,517	173,483	327,587	44,610	623,197	3,673	323,259	326,932	263,620	(25,116)	238,504	-	238,504
4369 Silver Lake Twp Shawnee Co	49,482	1,872	4,189	7,909	15,521	29,491	89	6,195	6,284	6,365	(2,715)	3,650	-	3,650
4372 Horton Public Library	36,978	1,399	3,130	5,911	4,797	15,237	66	1,671	1,737	4,757	1,098	5,855	-	5,855
4373 Labette County Conservation Dist	27,773	1,050	2,351	4,439	2,259	10,099	50	580	630	3,572	496	4,068	-	4,068
4375 City of McLouth	305,602	11,559	25,869	48,849	48,758	135,035	548	22,957	23,505	39,310	4,764	44,074	-	44,074
4385 Geary County Extension Council	68,230	2,581	5,776	10,906	1,041	20,304	122	1,527	1,649	8,777	458	9,235	-	9,235
4386 City of Mullinville	22,127	837	1,873	3,537	2,505	8,752	40	9,465	9,505	2,846	(5,798)	(2,952)	-	(2,952)
4388 Bonner Springs City Library	290,612	10,992	24,600	46,453	1,334	83,379	521	4,786	5,307	37,382	(1,855)	35,527	-	35,527
4395 City of Leon	143,755	5,437	12,169	22,978	22,254	62,838	258	8,274	8,532	18,492	(134)	18,358	-	18,358
4404 Osage County Conservation District	47,474	1,796	4,019	7,589	485	13,889	85	26,469	26,554	6,107	(5,880)	227	-	227
4419 Kiowa County Library	55,526	2,100	4,700	8,876	1,489	17,165	100	4,722	4,822	7,142	(1,616)	5,526	-	5,526
4432 Attica Hospital District 1	1,675,166	63,362	141,803	267,766	43,932	516,863	3,003	96,044	99,047	215,480	(6,844)	208,636	-	208,636
4434 City of Galena	1,016,746	38,458	86,068	162,521	-	287,047	1,822	1,431,598	1,433,420	130,786	(580,628)	(449,842)	-	(449,842)
4435 City of South Hutchinson	898,020	33,967	76,018	143,543	55,881	309,409	1,610	99,709	101,319	115,514	(60,147)	55,367	-	55,367
4454 Logan County Hospital	7,074,515	267,587	598,858	1,130,821	278,303	2,275,569	12,681	362,410	375,091	910,009	47,643	957,652	-	957,652
4458 Hospital Dist 1 of Rice County	9,091,307	343,871	769,579	1,453,193	903,360	3,470,003	16,296	25,075	41,371	1,169,432	195,621	1,365,053	-	1,365,053
4459 Comanche County Conservation Dist	29,085	1,100	2,463	4,649	920	9,132	52	71	123	3,741	381	4,122	-	4,122
4460 Morton County Extension Council	29,562	1,118	2,502	4,725	6,907	15,252	53	6,314	6,367	3,803	370	4,173	-	4,173
4467 Wallace Co Conservation Dist	29,065	1,099	2,460	4,646	14,387	22,592	52	17,901	17,953	3,739	619	4,358	-	4,358
4468 USD 353 Recreation Comm	200,952	7,601	17,011	32,121	13,912	70,645	360	12,473	12,833	25,849	(7,816)	18,033	-	18,033
4476 Johnson Co Consolidated Fire Dist No 2	129,024	4,880	10,922	20,624	2,316	38,742	231	31,366	31,597	16,597	(5,220)	11,377	-	11,377
4480 Riverside Twp Sedgwick County	135,783	5,136	11,494	21,704	29,858	68,192	243	15,670	15,913	17,466	5,326	22,792	-	22,792

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4484 Brown County Extension Council	\$ 28,389	\$ 1,074	\$ 2,403	\$ 4,538	\$ 3,417	\$ 11,432	\$ 51	\$ 3,654	\$ 3,705	\$ 3,652	\$ (829)	\$ 2,823	\$ -	\$ 2,823
4485 Kingman County Extension Council	28,847	1,091	2,442	4,611	1,851	9,995	52	2,299	2,351	3,711	(2,569)	1,142	-	1,142
4490 Lakin Cemetery District 1 & 2	-	-	-	-	-	-	-	839	839	-	(5,259)	(5,259)	-	(5,259)
4496 City of Colwich	416,436	15,751	35,251	66,565	4,310	121,877	746	34,706	35,452	53,567	321	53,888	-	53,888
4505 Trego County Conservation Dist	49,701	1,880	4,207	7,944	1,422	15,453	89	4,435	4,524	6,393	(614)	5,779	-	5,779
4518 Rush County Conservation Dist	84,850	3,209	7,182	13,563	16,554	40,508	152	456	608	10,914	3,550	14,464	-	14,464
4529 Phillips County Conservation District	41,351	1,564	3,501	6,610	5,264	16,939	74	15,256	15,330	5,319	(5,378)	(59)	-	(59)
4534 Clark County Extension Council	-	-	-	-	1,637	1,637	-	15,683	15,683	-	(3,157)	(3,157)	-	(3,157)
4543 City of Conway Springs	528,064	19,974	44,701	84,408	110,109	259,192	947	12,079	13,026	67,926	34,338	102,264	-	102,264
4557 Clark County Conservation District	34,393	1,301	2,912	5,498	1,080	10,791	62	939	1,001	4,424	279	4,703	-	4,703
4558 City of Prairie Village	4,364,553	165,085	369,459	697,649	152,139	1,384,332	7,823	-	7,823	561,421	84,961	646,382	-	646,382
4561 City of Rexford	36,520	1,381	3,092	5,838	332	10,643	65	272	337	4,698	380	5,078	-	5,078
4565 Hospital Dist 1 of Dickinson County	9,414,006	356,077	796,895	1,504,775	502,680	3,160,427	16,874	3,858,720	3,875,594	1,210,942	(706,735)	504,207	1,682,314	2,186,521
4573 Woodson County Conservation District	28,290	1,070	2,395	4,522	756	8,743	51	355	406	3,639	32	3,671	-	3,671
4583 City of Overland Park	30,574,870	1,156,468	2,588,162	4,887,217	147,974	8,779,821	54,804	1,253,368	1,308,172	3,932,905	(260,220)	3,672,685	-	3,672,685
4589 Wilson County Conservation Dist	76,142	2,880	6,446	12,171	2,128	23,625	136	436	572	9,794	2,675	12,469	-	12,469
4591 City of Wathena	358,405	13,556	30,339	57,289	19,928	121,112	642	13,838	14,480	46,102	4,008	50,110	-	50,110
4611 City of Maize	2,071,483	78,352	175,351	331,115	141,830	726,648	3,713	-	3,713	266,459	56,282	322,741	-	322,741
4612 City of Westwood	558,501	21,125	47,277	89,273	18,376	176,051	1,001	3,829	4,830	71,841	8,568	80,409	-	80,409
4614 Franklin County Conservation Dist	110,376	4,175	9,343	17,643	22,632	53,793	198	2,870	3,068	14,198	8,012	22,210	-	22,210
4632 Cowley County Extension Council	46,321	1,752	3,921	7,404	5,011	18,088	83	68	151	5,958	1,501	7,459	-	7,459
4640 Arkansas City Recreation Commission	283,893	10,738	24,031	45,379	16,121	96,269	509	7,619	8,128	36,518	(3,778)	32,740	-	32,740
4646 Coffeyville Recreation Commission	290,771	10,998	24,613	46,478	182	82,271	521	6,471	6,992	37,402	(5,935)	31,467	-	31,467
4650 Stafford County Extension Council	-	-	-	-	43	43	-	10,547	10,547	-	(3,987)	(3,987)	-	(3,987)
4655 Kiowa County Conservation Dist	101,808	3,851	8,618	16,273	29,338	58,080	182	21,736	21,918	13,096	(292)	12,804	-	12,804
4797 City of Pawnee Rock	67,474	2,552	5,712	10,785	12,780	31,829	121	9,394	9,515	8,679	2,504	11,183	-	11,183
4805 Doniphan County Extension Council	30,357	1,148	2,570	4,852	788	9,358	54	195	249	3,905	(766)	3,139	-	3,139
4806 Kearny County Extension Council	36,679	1,387	3,105	5,863	1,001	11,356	66	10	76	4,718	426	5,144	-	5,144
4808 Johnson Co Park & Recreation Dist	15,602,232	590,141	1,320,728	2,493,927	918,009	5,322,805	27,966	-	27,966	2,006,945	612,835	2,619,780	-	2,619,780
4809 City of Edwardsville	803,687	30,399	68,032	128,465	36,046	262,942	1,441	1,759	3,200	103,380	16,484	119,864	-	119,864
4810 City of Goddard	1,156,942	43,760	97,935	184,931	86,832	413,458	2,074	1,494	3,568	148,820	35,055	183,875	-	183,875
4815 Grant County Library	187,294	7,084	15,855	29,938	1,286	54,163	336	15,680	16,016	24,092	(3,858)	20,234	-	20,234
4822 Kansas Turnpike Authority	17,163,701	649,202	1,452,907	2,743,519	76,268	4,921,896	30,765	920,056	950,821	2,207,800	(570,484)	1,637,316	-	1,637,316
4824 Meade County Conservation Dist	30,477	1,153	2,580	4,872	1,994	10,599	55	1,255	1,310	3,920	126	4,046	-	4,046
4837 City of Hanston	-	-	-	-	22	22	-	11,941	11,941	-	(5,224)	(5,224)	-	(5,224)
4838 City of Mission Hills	894,799	33,845	75,745	143,028	70,779	323,397	1,604	-	1,604	115,100	27,460	142,560	-	142,560

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4848 Harper Hospital Dist 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 418,221	\$ 418,221	\$ -	\$ (621,340)	\$ (621,340)	\$ -	\$ (621,340)
4850 The Guidance Center	5,782,028	218,700	489,449	924,224	322,195	1,954,568	10,364	50,490	60,854	743,754	(38,190)	705,564	-	705,564
4851 Wyandotte County Extension Council	78,528	2,970	6,648	12,552	12,665	34,835	141	15,918	16,059	10,101	1,943	12,044	-	12,044
4853 North Edwards Co Cemetery District	38,608	1,460	3,268	6,171	1,544	12,443	69	1,506	1,575	4,966	(470)	4,496	-	4,496
4859 Geary Community Hospital	13,846,033	523,714	1,172,066	2,213,209	255,520	4,164,509	24,818	1,116,567	1,141,385	1,781,042	(815,186)	965,856	-	965,856
4860 Clearwater Public Library	28,966	1,096	2,452	4,630	699	8,877	52	15,150	15,202	3,726	(3,419)	307	-	307
4863 Chanute Recreation & Parks Commission	138,626	5,243	11,735	22,159	11,041	50,178	248	49,354	49,602	17,832	(18,811)	(979)	-	(979)
4867 Greenwood County Conservation Dist	75,764	2,866	6,414	12,110	18,954	40,344	136	411	547	9,746	5,850	15,596	-	15,596
4873 City of Kechi	819,293	30,989	69,353	130,959	44,018	275,319	1,469	1,125	2,594	105,387	20,127	125,514	-	125,514
4878 Stanton County Conservation Dist	23,459	887	1,986	3,750	3,322	9,945	42	6,311	6,353	3,018	(1,734)	1,284	-	1,284
4879 Marshall County Extension Council	24,572	929	2,080	3,928	245	7,182	44	5,851	5,895	3,161	(1,299)	1,862	-	1,862
4880 Marion Co Conservation Dist	65,625	2,482	5,555	10,490	1,269	19,796	118	16,365	16,483	8,442	(3,136)	5,306	-	5,306
4887 Harvey County Extension Council	66,222	2,505	5,606	10,585	4,647	23,343	119	8,060	8,179	8,518	(3,314)	5,204	-	5,204
4889 Haskell County Conservation Dist	25,208	953	2,134	4,029	918	8,034	45	2,824	2,869	3,243	(311)	2,932	-	2,932
4891 Twin Caney Watershed Jt Dist 34	20,079	759	1,699	3,210	6,166	11,834	36	5,600	5,636	2,583	(266)	2,317	-	2,317
4893 Bourbon County Conservation Dist	41,371	1,565	3,502	6,613	2,965	14,645	74	20,303	20,377	5,322	(5,944)	(622)	-	(622)
4894 Butler County Conservation Dist	67,772	2,563	5,737	10,833	1,326	20,459	121	11,563	11,684	8,718	(1,521)	7,197	-	7,197
4895 Mitchell County Conservation Dist	18,350	694	1,553	2,933	13,202	18,382	33	19,227	19,260	2,360	(948)	1,412	-	1,412
4896 Morris County Conservation District	43,300	1,638	3,665	6,921	713	12,937	78	30,019	30,097	5,570	(9,082)	(3,512)	-	(3,512)
4897 Nemaha County Conservation District	110,814	4,191	9,380	17,713	25,663	56,947	199	557	756	14,254	9,689	23,943	-	23,943
4899 Wabaunsee County Conservation District	86,440	3,270	7,317	13,817	10,364	34,768	155	229	384	11,119	5,537	16,656	-	16,656
4900 Washington County Conservation Dist	36,163	1,368	3,062	5,780	910	11,120	65	468	533	4,652	(368)	4,284	-	4,284
4911 Marshall County Conservation Dist	99,621	3,768	8,433	15,924	645	28,770	179	1,375	1,554	12,814	134	12,948	-	12,948
4913 Southwest Medical Center	24,889,639	941,429	2,106,907	3,978,465	2,191,317	9,218,118	44,614	2,762,714	2,807,328	3,201,603	520,742	3,722,345	-	3,722,345
4914 Cowley Co Conservation District	42,942	1,624	3,635	6,864	40	12,163	77	10,418	10,495	5,524	(6,685)	(1,161)	-	(1,161)
4917 Osborne County Conservation Dist	26,163	990	2,215	4,182	236	7,623	47	2,980	3,027	3,365	(604)	2,761	-	2,761
4919 Ottawa County Conservation District	25,705	972	2,176	4,109	78	7,335	46	2,730	2,776	3,307	(598)	2,709	-	2,709
4920 Cloud Co Conservation District	69,999	2,648	5,926	11,189	16,926	36,689	125	-	125	9,004	5,005	14,009	-	14,009
4925 Pawnee County Conservation District	48,608	1,839	4,114	7,770	1,532	15,255	87	63	150	6,253	512	6,765	-	6,765
4926 Rawlins County Conservation Dist	54,791	2,072	4,638	8,758	9,847	25,315	98	320	418	7,048	2,841	9,889	-	9,889
4927 Republic County Conservation Dist	31,988	1,210	2,708	5,113	3,944	12,975	57	6,197	6,254	4,115	(1,408)	2,707	-	2,707
4928 Smith County Conservation District	20,934	792	1,773	3,346	5,584	11,495	38	13,184	13,222	2,693	(732)	1,961	-	1,961
4932 Crawford County Conservation Dist	82,047	3,103	6,945	13,115	17,075	40,238	147	395	542	10,554	6,014	16,568	-	16,568
4933 Hodgeman County Conservation Dist	64,611	2,444	5,470	10,328	8,202	26,444	116	3,358	3,474	8,311	4,637	12,948	-	12,948
4935 Wyandotte County Conservation District	39,840	1,507	3,372	6,368	63	11,310	71	2,836	2,907	5,125	(1,539)	3,586	-	3,586
4936 Hays Recreation Commission	530,669	20,072	44,921	84,824	2,464	152,281	951	7,449	8,400	68,261	6,235	74,496	-	74,496

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4943 Pottawatomie Wabaunsee Regional Library	\$ 302,441	\$ 11,440	\$ 25,602	\$ 48,343	\$ 14,374	\$ 99,759	\$ 542	\$ 6,134	\$ 6,676	\$ 38,904	\$ (1,739)	\$ 37,165	\$ -	\$ 37,165
4944 Riley County Conservation District	36,202	1,369	3,065	5,787	688	10,909	65	7,794	7,859	4,657	(4,569)	88	-	88
4945 Sumner County Conservation District	76,898	2,909	6,509	12,292	23,423	45,133	138	15	153	9,891	5,774	15,665	-	15,665
4949 Pottawatomie County Extension Council	35,487	1,342	3,004	5,672	486	10,504	64	11,271	11,335	4,565	(6,550)	(1,985)	-	(1,985)
4951 Chautauqua County Conservation Dist	20,278	767	1,716	3,241	378	6,102	36	446	482	2,608	60	2,668	-	2,668
4953 Central Kansas Mental Health Center	7,311,490	276,551	618,918	1,168,700	937,397	3,001,566	13,106	51,694	64,800	940,491	294,962	1,235,453	-	1,235,453
4961 Hamilton County Hospital	655,021	24,776	55,448	104,701	268,112	453,037	1,174	393,954	395,128	84,257	(160,548)	(76,291)	-	(76,291)
4967 Sheridan County Public Library	24,234	917	2,051	3,874	-	6,842	43	1,377	1,420	3,117	(2,463)	654	-	654
4969 Leavenworth County Conservation District	-	-	-	-	43	43	-	195	195	-	-	-	-	-
4970 Linn County Conservation District	40,715	1,540	3,446	6,508	466	11,960	73	660	733	5,237	(218)	5,019	-	5,019
4971 Hamilton County Conservation Dist	39,642	1,499	3,356	6,336	43	11,234	71	645	716	5,099	(84)	5,015	-	5,015
4972 Pottawatomie County Conservation Dist	82,245	3,111	6,962	13,146	2,637	25,856	147	23,551	23,698	10,579	(1,909)	8,670	-	8,670
4973 City of Sylvia	33,340	1,261	2,822	5,329	1,274	10,686	60	8,496	8,556	4,289	(2,897)	1,392	-	1,392
5051 Lincoln Co Conservation Dist	24,672	933	2,089	3,944	203	7,169	44	2,943	2,987	3,174	(6,166)	(2,992)	-	(2,992)
5052 Sumner County Hospital District 1	2,324,978	87,940	196,810	371,634	418,853	1,075,237	4,167	358,379	362,546	299,066	80,941	380,007	-	380,007
5053 Jefferson County Conservation Dist	80,715	3,053	6,832	12,902	9,001	31,788	145	12,532	12,677	10,382	(1,480)	8,902	-	8,902
5225 City of Milford	85,188	3,222	7,211	13,617	3,552	27,602	153	1,432	1,585	10,958	235	11,193	-	11,193
5242 City of Lansing	2,261,798	85,551	191,461	361,535	23,720	662,267	4,054	76,553	80,607	290,939	9,959	300,898	-	300,898
5247 Barber County Conservation Dist	35,109	1,328	2,972	5,612	-	9,912	63	1,547	1,610	4,516	(891)	3,625	-	3,625
5252 City of Grinnell	72,902	2,757	6,171	11,653	16,474	37,055	131	-	131	9,377	4,234	13,611	-	13,611
5257 Ford Co Extension Council	24,791	938	2,099	3,963	251	7,251	44	9,191	9,235	3,189	(4,094)	(905)	-	(905)
5259 Reno County Conservation Dist	165,863	6,274	14,040	26,512	21,399	68,225	297	15,896	16,193	21,335	4,233	25,568	-	25,568
5311 SE Kansas Library System	634,305	23,992	53,694	101,390	285	179,361	1,137	15,755	16,892	81,592	(3,213)	78,379	-	78,379
5327 NW Kansas Library System	278,923	10,550	23,611	44,584	289	79,034	500	8,266	8,766	35,878	(2,619)	33,259	-	33,259
5336 Central Kansas Library System	875,932	33,131	74,148	140,013	16,860	264,152	1,570	19,916	21,486	112,673	(9,210)	103,463	-	103,463
5339 City of Goessel	89,502	3,385	7,576	14,306	1,781	27,048	160	65	225	11,513	1,397	12,910	-	12,910
5349 Salina Airport Authority	942,015	35,631	79,742	150,576	70,327	336,276	1,689	22,516	24,205	121,173	19,434	140,607	-	140,607
5350 Stevens County Library	139,779	5,287	11,832	22,343	409	39,871	251	18,885	19,136	17,980	(6,360)	11,620	-	11,620
5352 Atchison County Extension Council	-	-	-	-	1,646	1,646	-	8,640	8,640	-	(2,000)	(2,000)	-	(2,000)
5353 McPherson County Conservation Dist	40,596	1,536	3,436	6,489	6,096	17,557	73	16,097	16,170	5,222	(4,294)	928	-	928
5354 Atchison Public Library	252,859	9,564	21,404	40,418	1,090	72,476	453	13,007	13,460	32,526	(3,565)	28,961	-	28,961
5355 Strother Field Commission	212,522	8,038	17,990	33,970	12,788	72,786	381	4,420	4,801	27,337	802	28,139	-	28,139
5356 Scott County Library	54,691	2,069	4,630	8,742	694	16,135	98	15,770	15,868	7,035	(4,016)	3,019	-	3,019
5357 Marion County Extension Council	-	-	-	-	-	-	-	17,456	17,456	-	(5,667)	(5,667)	-	(5,667)
5363 Allen County Conservation District	34,731	1,314	2,940	5,552	1,447	11,253	62	1,244	1,306	4,468	1,100	5,568	-	5,568
5369 Ness County Conservation Dist	68,508	2,591	5,799	10,951	1,255	20,596	123	2,257	2,380	8,812	(636)	8,176	-	8,176

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5371 Southwest Guidance Center	\$ 1,116,704	\$ 42,238	\$ 94,529	\$ 178,499	\$ 54,107	\$ 369,373	\$ 2,002	\$ 68,937	\$ 70,939	\$ 143,644	\$ (9,298)	\$ 134,346	\$ -	\$ 134,346
5380 Kearny County Library	96,400	3,646	8,160	15,409	571	27,786	173	2,934	3,107	12,400	(8,029)	4,371	-	4,371
5381 Wellsville City Library	64,433	2,437	5,454	10,299	933	19,123	115	259	374	8,288	651	8,939	-	8,939
5384 Cherokee County Conservation Dist	46,361	1,754	3,925	7,411	16,336	29,426	83	344	427	5,964	3,731	9,695	-	9,695
5389 City of Edgerton	1,388,729	52,527	117,556	221,980	78,968	471,031	2,489	2,175	4,664	178,635	60,764	239,399	-	239,399
5390 Independence Recreation Commission	260,990	9,872	22,093	41,718	65	73,748	468	8,016	8,484	33,572	(2,565)	31,007	-	31,007
5391 Neosho County Conservation District	30,079	1,138	2,546	4,808	2,059	10,551	54	1,360	1,414	3,869	169	4,038	-	4,038
5408 NE Kansas Library System	642,456	24,300	54,384	102,693	26,759	208,136	1,152	10,359	11,511	82,640	3,784	86,424	-	86,424
5413 Library Dist 1 Miami County	297,113	11,238	25,150	47,492	8,360	92,240	533	8,771	9,304	38,218	(3,022)	35,196	-	35,196
5414 Southwest Kansas Library System	302,362	11,437	25,595	48,331	16,460	101,823	542	45,696	46,238	38,893	(15,391)	23,502	-	23,502
5421 City of Grandview Plaza	649,812	24,579	55,006	103,869	7,202	190,656	1,165	20,467	21,632	83,587	(337)	83,250	-	83,250
5427 Lyon County Conservation District	141,350	5,346	11,966	22,594	34,230	74,136	253	-	253	18,182	14,275	32,457	-	32,457
5433 Riley County Extension Council	158,248	5,986	13,395	25,295	1,977	46,653	284	762	1,046	20,356	620	20,976	-	20,976
5438 City of Holcomb	415,481	15,715	35,170	66,412	65,215	182,512	745	14,306	15,051	53,444	1,624	55,068	-	55,068
5440 Newton Recreation Comm	668,162	25,273	56,560	106,802	32,319	220,954	1,198	8,698	9,896	85,947	1,404	87,351	-	87,351
5441 Southeast Kansas Mental Health Center	7,920,905	299,601	670,504	1,266,111	1,715,367	3,951,583	14,198	-	14,198	1,018,881	418,389	1,437,270	-	1,437,270
5446 Saline County/City Building Authority	275,503	10,421	23,321	44,038	2,670	80,450	494	7,973	8,467	35,439	(3,040)	32,399	-	32,399
5454 RWD 2 Miami Co	791,699	29,945	67,017	126,549	54,960	278,471	1,419	-	1,419	101,838	26,579	128,417	-	128,417
5463 City of Leonardville	116,937	4,423	9,899	18,692	18,015	51,029	210	-	210	15,042	5,530	20,572	-	20,572
5466 Grant County Cemetery District	42,544	1,609	3,602	6,800	2,850	14,861	76	1,521	1,597	5,473	4,277	9,750	-	9,750
5470 Pawnee Watershed District 81	142,404	5,386	12,054	22,762	2,890	43,092	255	3,934	4,189	18,318	5,489	23,807	-	23,807
5471 City of Walton	60,337	2,282	5,107	9,645	10,191	27,225	108	23,393	23,501	7,761	(2,910)	4,851	-	4,851
5472 Grant County Conservation Dist	27,892	1,055	2,362	4,458	3,693	11,568	50	1,749	1,799	3,588	(377)	3,211	-	3,211
5475 North East Animal Control Commission	-	-	-	-	92	92	-	24,128	24,128	-	(13,854)	(13,854)	-	(13,854)
5478 RWD 3 Miami Co	53,478	2,023	4,527	8,548	1,085	16,183	96	7,669	7,765	6,879	(3,285)	3,594	-	3,594
5479 Wyandotte County Law Library	-	-	-	-	-	-	-	5,280	5,280	-	(3,934)	(3,934)	-	(3,934)
5489 Sumner County Extension Council	27,872	1,054	2,359	4,455	1,429	9,297	50	3,296	3,346	3,585	(321)	3,264	-	3,264
5494 Pratt County Conservation Dist	34,970	1,323	2,961	5,590	277	10,151	63	220	283	4,498	70	4,568	-	4,568
5497 Morton County Library	104,710	3,961	8,864	16,737	7,382	36,944	188	9,287	9,475	13,469	(3,550)	9,919	-	9,919
5498 Kingman County Conservation Dist	53,538	2,025	4,532	8,558	6,857	21,972	96	20,247	20,343	6,887	(158)	6,729	-	6,729
5501 Wakarusa Watershed Dist 35	74,075	2,802	6,271	11,840	1,058	21,971	133	1,868	2,001	9,528	312	9,840	-	9,840
5505 Cherokee County Extension Council	69,343	2,623	5,870	11,084	4,364	23,941	124	462	586	8,920	1,643	10,563	-	10,563
5506 Sek Multi County Health Dept	511,245	19,337	43,277	81,720	54,470	198,804	916	34,654	35,570	65,762	9,471	75,233	-	75,233
5508 Hays Public Library	674,742	25,522	57,117	107,854	14,196	204,689	1,209	21,127	22,336	86,793	12,646	99,439	-	99,439
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	3,407	3,407	-	(2,133)	(2,133)	-	(2,133)
5512 City of Rose Hill	1,203,980	45,539	101,917	192,449	92,075	431,980	2,158	22,100	24,258	154,870	12,946	167,816	-	167,816

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense					
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5513 Thomas County Extension Council	\$ 34,075	\$ 1,289	\$ 2,884	\$ 5,447	\$ 1,554	\$ 11,174	\$ 61	\$ -	\$ 61	\$ 4,383	\$ 1,349	\$ 5,732	\$ -	\$ 5,732
5518 Plainville Memorial Library	53,936	2,040	4,566	8,621	646	15,873	97	582	679	6,938	(97)	6,841	-	6,841
5520 Rice County Extension Council	23,340	883	1,976	3,731	294	6,884	42	3,567	3,609	3,002	(1,141)	1,861	-	1,861
5521 Pottawatomie Creek Watershed Dist 90	43,459	1,644	3,678	6,947	4,225	16,494	78	14,654	14,732	5,590	(2,734)	2,856	-	2,856
5523 Elk County Conservation District	20,278	767	1,716	3,241	378	6,102	36	446	482	2,608	60	2,668	-	2,668
5532 Eureka Carnegie Library	44,989	1,702	3,808	7,191	4,002	16,703	81	8,058	8,139	5,787	(1,696)	4,091	-	4,091
5536 NE Kansas Multi County Board of Health	1,318,431	49,869	111,605	210,744	124,655	496,873	2,363	3,542	5,905	169,592	52,062	221,654	-	221,654
5537 Douglas County Extension Council	158,527	5,996	13,419	25,340	11,620	56,375	284	11,593	11,877	20,392	5,266	25,658	-	25,658
5543 City of Lake Quivira	66,102	2,500	5,595	10,566	9,695	28,356	118	1,766	1,884	8,503	2,486	10,989	-	10,989
5544 City of Silver Lake	272,660	10,313	23,080	43,583	31,293	108,269	489	22,493	22,982	35,073	1,945	37,018	-	37,018
5546 City of Buffalo	26,282	994	2,225	4,201	215	7,635	47	382	429	3,381	109	3,490	-	3,490
5549 South Central Kansas Library System	736,392	27,853	62,335	117,708	11,794	219,690	1,320	20,437	21,757	94,723	6,768	101,491	-	101,491
5551 SE Kansas Regional Planning Commission	267,968	10,136	22,683	42,833	48,562	124,214	480	17	497	34,469	13,387	47,856	-	47,856
5553 Riley County Law Enforcement Agency	5,421,099	205,048	458,895	866,531	95,265	1,625,739	9,717	106,658	116,375	697,326	44,930	742,256	-	742,256
5555 Wet Walnut Creek Watershed Jt Dist 58	141,449	5,350	11,973	22,610	589	40,522	254	5,453	5,707	18,195	(421)	17,774	-	17,774
5556 City of Garden Plain	346,476	13,105	29,329	55,382	10,236	108,052	621	21,294	21,915	44,568	(1,978)	42,590	-	42,590
5561 Barber County Extension Council	20,755	785	1,757	3,318	263	6,123	37	4,704	4,741	2,670	(1,106)	1,564	-	1,564
5564 City of Hoyt	79,124	2,993	6,698	12,648	5,170	27,509	142	712	854	10,178	1,983	12,161	-	12,161
5570 RWD 9 Leavenworth County	113,676	4,300	9,623	18,171	10,078	42,172	204	7,885	8,089	14,622	7,404	22,026	-	22,026
5573 Scott County Conservation District	15,765	596	1,334	2,520	1,289	5,739	28	8,287	8,315	2,028	(1,924)	104	-	104
5585 Miami County Conservation Dist	58,767	2,223	4,975	9,394	1,665	18,257	105	5,122	5,227	7,559	222	7,781	-	7,781
5598 Wichita County Conservation Dist	32,087	1,214	2,717	5,129	8,243	17,303	58	7,630	7,688	4,127	689	4,816	-	4,816
5605 Kansas Association of Counties	378,782	14,327	32,064	60,546	21,084	128,021	679	40,654	41,333	48,723	(17,181)	31,542	-	31,542
5606 Labette-Hackberry Crk Watershed Dist 96	44,492	1,683	3,766	7,112	-	12,561	80	2,137	2,217	5,723	(997)	4,726	-	4,726
5615 Finney Co Conservation District	34,890	1,320	2,954	5,577	2,102	11,953	63	746	809	4,488	(1,833)	2,655	-	2,655
5617 City of Manter	49,144	1,859	4,160	7,855	1,440	15,314	88	3,163	3,251	6,322	(23)	6,299	-	6,299
5620 Dorothy Bramlage Library	548,959	20,764	46,469	87,748	119	155,100	984	27,587	28,571	70,614	(7,539)	63,075	-	63,075
5621 Shawnee Heights Fire District	32,564	1,232	2,757	5,205	1,352	10,546	58	-	58	4,189	671	4,860	-	4,860
5622 Doniphan Co Rural Fire District 2	13,340	505	1,129	2,132	6,924	10,690	24	74,263	74,287	1,716	(11,683)	(9,967)	-	(9,967)
5632 Stafford County Conservation Dist	33,518	1,268	2,837	5,358	1,946	11,409	60	202	262	4,312	225	4,537	-	4,537
5635 City of Melvern	89,303	3,378	7,560	14,275	4,978	30,191	160	7,382	7,542	11,487	(1,782)	9,705	-	9,705
5636 Geary County Conservation District	35,984	1,361	3,046	5,752	55	10,214	64	574	638	4,629	(418)	4,211	-	4,211
5641 Hamilton County Extension Council	6,342	240	537	1,014	5,309	7,100	11	6,305	6,316	816	748	1,564	-	1,564
5642 Stafford Recreation Commission	37,594	1,422	3,182	6,009	4,323	14,936	67	7,015	7,082	4,836	(1,172)	3,664	-	3,664
5643 RWD 3 Marshall Co	70,118	2,652	5,936	11,208	2,388	22,184	126	707	833	9,019	(2,026)	6,993	-	6,993
5647 Metropolitan Topeka Airport Auth	2,140,905	80,978	181,228	342,211	90,856	695,273	3,837	38,021	41,858	275,389	9,273	284,662	-	284,662

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5648 Dickinson Co Conservation Dist	\$ 38,031	\$ 1,439	\$ 3,219	\$ 6,079	\$ 1,296	\$ 12,033	\$ 68	\$ 140	\$ 208	\$ 4,892	\$ 309	\$ 5,201	\$ -	\$ 5,201
5649 Burlington Recreation Commission	370,611	14,018	31,372	59,240	5,485	110,115	664	13,992	14,656	47,672	6,089	53,761	-	53,761
5654 Harper County Extension Council	-	-	-	-	-	-	-	13,258	13,258	-	(4,850)	(4,850)	-	(4,850)
5656 RWD 3 Nemaha Co	176,081	6,660	14,905	28,146	13,289	63,000	316	25	341	22,650	4,494	27,144	-	27,144
5661 Kansas Municipal Energy Agency	3,268,583	123,631	276,686	522,464	535,909	1,458,690	5,859	878	6,737	420,444	177,931	598,375	-	598,375
5662 Atchison County Conservation Dist	33,777	1,278	2,860	5,399	4,821	14,358	61	13,968	14,029	4,345	(5,506)	(1,161)	-	(1,161)
5665 Holcomb Recreation Commission	282,004	10,667	23,871	45,077	14,964	94,579	505	31,729	32,234	36,275	(3,312)	32,963	-	32,963
5668 City of Auburn	272,521	10,308	23,069	43,561	15,302	92,240	488	4,207	4,695	35,055	5,957	41,012	-	41,012
5674 RWD 1 Consolidated Shawnee Co	150,535	5,694	12,743	24,062	8,193	50,692	270	26,882	27,152	19,364	(2,511)	16,853	-	16,853
5675 Derby Recreation Commission	1,993,869	75,416	168,781	318,709	23,198	586,104	3,574	36,443	40,017	256,475	(10,539)	245,936	-	245,936
5676 RWD 2 Mitchell Co	139,561	5,279	11,814	22,308	10,190	49,591	250	13,747	13,997	17,952	4,593	22,545	-	22,545
5677 South Central Kansas Reg Medical Center	10,266,360	388,316	869,047	1,641,019	1,632,990	4,531,372	18,402	122,802	141,204	1,320,582	387,822	1,708,404	-	1,708,404
5680 Ellis County Conservation District	82,126	3,106	6,952	13,127	23,650	46,835	147	40,887	41,034	10,564	(459)	10,105	-	10,105
5681 Pratt County Extension Council	28,568	1,081	2,418	4,566	1,063	9,128	51	7,899	7,950	3,675	(4,316)	(641)	-	(641)
5686 City of Park City	2,001,841	75,718	169,455	319,983	175,722	740,878	3,588	2	3,590	257,501	69,873	327,374	-	327,374
5687 City of Bel Aire	2,409,530	91,138	203,967	385,149	227,873	908,127	4,319	-	4,319	309,942	85,736	395,678	-	395,678
5690 Grant County Recreation Comm	406,595	15,379	34,418	64,992	8,134	122,923	729	44,171	44,900	52,301	(13,590)	38,711	-	38,711
5702 City of Meriden	177,015	6,695	14,984	28,295	8,492	58,466	317	7,947	8,264	22,770	(372)	22,398	-	22,398
5704 Highland Cemetery	47,594	1,800	4,029	7,608	2,845	16,282	85	4,348	4,433	6,122	1,538	7,660	-	7,660
5710 Public Wholesale Water District No 4	245,245	9,276	20,760	39,201	2,518	71,755	440	8,711	9,151	31,546	(2,109)	29,437	-	29,437
5715 Public Wholesale Water Supply Dist 5	175,544	6,640	14,860	28,060	2,562	52,122	315	157	472	22,581	1,712	24,293	-	24,293
5717 Kearny County Conservation District	105,943	4,007	8,968	16,934	35,302	65,211	190	77	267	13,628	9,102	22,730	-	22,730
5724 Marion County Rural Water District 4	111,649	4,223	9,451	17,846	18,659	50,179	200	16,338	16,538	14,362	9,507	23,869	-	23,869
5725 Crawford County RWD 2	62,902	2,379	5,324	10,054	237	17,994	113	1,069	1,182	8,091	375	8,466	-	8,466
9000 Topeka Metropolitan Transit Authority	3,918,515	148,214	331,702	626,352	17,778	1,124,046	7,024	346,396	353,420	504,046	(89,823)	414,223	-	414,223
9035 Coffey County Library	601,045	22,734	50,879	96,074	825	170,512	1,077	21,430	22,507	77,314	(2,770)	74,544	-	74,544
9036 Colby Housing Authority	297,928	11,269	25,219	47,622	23,682	107,792	534	-	534	38,323	8,968	47,291	-	47,291
9037 McPherson Recreation Commission	238,824	9,033	20,216	38,175	6,410	73,834	428	6,351	6,779	30,720	(13,462)	17,258	-	17,258
9038 Sedgwick County Conservation District	40,775	1,542	3,452	6,518	1,117	12,629	73	3,344	3,417	5,245	(1,999)	3,246	-	3,246
9039 RWD 1 Jackson Co	178,387	6,747	15,100	28,514	9,070	59,431	320	-	320	22,946	3,176	26,122	-	26,122
9040 RWD 3 Jackson Co	312,342	11,814	26,439	49,926	28,264	116,443	560	1,581	2,141	40,177	6,222	46,399	-	46,399
9041 City of Ensign	149,918	5,671	12,691	23,964	82,239	124,565	269	-	269	19,284	19,817	39,101	-	39,101
9044 Disability Rights Center of Kansas	1,542,404	58,340	130,565	246,544	178,238	613,687	2,765	-	2,765	198,402	67,089	265,491	-	265,491
9049 Kearny County Council on Aging	66,421	2,512	5,623	10,617	556	19,308	119	10,224	10,343	8,544	(6,951)	1,593	-	1,593
9050 USD 208 Recreation Commission	87,534	3,311	7,410	13,992	5,229	29,942	157	-	157	11,260	1,213	12,473	-	12,473
9052 City of Salina Housing Authority	393,235	14,874	33,288	62,856	33,735	144,753	705	77,363	78,068	50,583	(10,548)	40,035	-	40,035

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9058 Atwood Public Library	\$ 29,920	\$ 1,132	\$ 2,532	\$ 4,783	\$ 831	\$ 9,278	\$ 54	\$ 172	\$ 226	\$ 3,849	\$ (303)	\$ 3,546	\$ -	\$ 3,546
9059 Smoky Hills Public Television	553,670	20,942	46,869	88,501	17,545	173,857	992	39,837	40,829	71,220	(4,104)	67,116	-	67,116
9060 USD 303 Recreation Commission	39,582	1,497	3,351	6,327	621	11,796	71	2,723	2,794	5,092	(762)	4,330	-	4,330
9061 Consolidated RWD 1	137,931	5,217	11,676	22,047	490	39,430	247	1,385	1,632	17,742	(269)	17,473	-	17,473
9062 City of Oakley Housing Authority	89,899	3,400	7,610	14,370	12,789	38,169	161	140	301	11,564	3,517	15,081	-	15,081
9064 Coffey County Historical Museum	103,875	3,929	8,793	16,604	4,783	34,109	186	1,873	2,059	13,362	1,492	14,854	-	14,854
9065 Turner Recreation Commission	413,831	15,653	35,031	66,149	66,032	182,865	742	44	786	53,232	22,362	75,594	-	75,594
9068 Shawnee County Fire District 1	64,651	2,445	5,473	10,334	374	18,626	116	1,965	2,081	8,316	(1,248)	7,068	-	7,068
9069 City of Howard Housing Authority	58,806	2,224	4,978	9,400	14,130	30,732	105	7,556	7,661	7,564	1,074	8,638	-	8,638
9071 Russell Recreation Commission	79,701	3,015	6,747	12,740	1,199	23,701	143	2,519	2,662	10,252	(635)	9,617	-	9,617
9072 City of Russell Housing Authority	117,454	4,443	9,942	18,774	3,878	37,037	211	16,117	16,328	15,108	(4,429)	10,679	-	10,679
9073 City of McFarland	-	-	-	-	88	88	-	6,230	6,230	-	(4,312)	(4,312)	-	(4,312)
9075 Oberlin City Library	20,656	781	1,748	3,302	2,442	8,273	37	6,663	6,700	2,657	(1,177)	1,480	-	1,480
9076 Pratt Airport Authority	127,235	4,813	10,771	20,338	1,935	37,857	228	4,187	4,415	16,366	(5,222)	11,144	-	11,144
9078 The Legacy At Park View	-	-	-	-	-	-	-	150,151	150,151	-	(369,766)	(369,766)	-	(369,766)
9079 RWD 1 Elk Co	68,071	2,575	5,763	10,881	533	19,752	122	2,336	2,458	8,756	(733)	8,023	-	8,023
9080 Ottawa Recreation Commission	318,226	12,037	26,937	50,867	4,583	94,424	570	19,668	20,238	40,934	(7,323)	33,611	-	33,611
9081 Oberlin Housing Authority	66,858	2,529	5,659	10,687	13,527	32,402	120	8,364	8,484	8,600	(1,493)	7,107	-	7,107
9082 Fort Scott Housing Authority	297,093	11,237	25,149	47,489	4,155	88,030	533	7,145	7,678	38,216	(3,373)	34,843	-	34,843
9084 Goddard Public Library	96,201	3,639	8,143	15,377	21,415	48,574	172	3,533	3,705	12,375	7,218	19,593	-	19,593
9085 Johnson Co Fire Dist 1	45,884	1,736	3,885	7,334	23,377	36,332	82	-	82	5,902	6,158	12,060	-	12,060
9086 SE Kansas Area Agency on Aging	1,008,833	38,158	85,398	161,256	166,822	451,634	1,808	391	2,199	129,768	47,534	177,302	-	177,302
9087 Ulysses Housing Authority	80,933	3,061	6,851	12,937	14,202	37,051	145	8,891	9,036	10,411	4,293	14,704	-	14,704
9089 Lakin Recreation Commission	189,580	7,171	16,048	30,303	26,981	80,503	340	15,428	15,768	24,386	(2,217)	22,169	-	22,169
9090 City of Agra	37,137	1,405	3,144	5,936	15,498	25,983	67	11,010	11,077	4,777	1,108	5,885	-	5,885
9091 City of Chase	84,472	3,195	7,150	13,502	7,010	30,857	151	5,545	5,696	10,866	1,085	11,951	-	11,951
9092 Larned Recreation Comm	80,416	3,042	6,808	12,854	10,909	33,613	144	109	253	10,344	2,838	13,182	-	13,182
9093 City of Scammon	33,260	1,258	2,815	5,316	7,577	16,966	60	8,643	8,703	4,278	(3,730)	548	-	548
9095 Comanche County Hospital	2,758,352	104,332	233,494	440,907	194,578	973,311	4,944	182,440	187,384	354,812	19,167	373,979	-	373,979
9096 Rossville Community Library	81,768	3,093	6,922	13,070	1,326	24,411	147	2,119	2,266	10,518	824	11,342	-	11,342
9097 Edwards County Hospital	4,431,609	167,622	375,136	708,367	120,421	1,371,546	7,943	166,839	174,782	570,047	96,524	666,571	-	666,571
9098 Sublette Recreation Commission	107,593	4,070	9,108	17,198	6,869	37,245	193	7,331	7,524	13,840	472	14,312	-	14,312
9100 City of Weir	63,916	2,418	5,411	10,217	10,215	28,261	115	9,974	10,089	8,222	(2,865)	5,357	-	5,357
9101 Deerfield Recreation Commission	41,928	1,586	3,550	6,702	2,167	14,005	75	6,495	6,570	5,393	(650)	4,743	-	4,743
9102 Stanton County Cemetery Board	34,632	1,310	2,932	5,536	-	9,778	62	1,273	1,335	4,455	(350)	4,105	-	4,105
9103 SW Kansas Area Agency on Aging	727,207	27,506	61,558	116,240	7,719	213,023	1,303	50,290	51,593	93,542	(29,771)	63,771	-	63,771

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9104 Jayhawk Area Agency on Aging	\$ 1,106,744	\$ 41,862	\$ 93,686	\$ 176,907	\$ 126,799	\$ 439,254	\$ 1,984	\$ -	\$ 1,984	\$ 142,363	\$ 34,385	\$ 176,748	\$ -	\$ 176,748
9105 NW Kansas Area Agency on Aging	832,891	31,503	70,505	133,133	39,616	274,757	1,493	22,590	24,083	107,136	4,843	111,979	-	111,979
9106 Post Rock Extension District 1	202,522	7,660	17,144	32,372	17,701	74,877	363	1,186	1,549	26,051	6,723	32,774	-	32,774
9108 City of Bronson	70,774	2,677	5,991	11,313	9,255	29,236	127	21,181	21,308	9,104	(2,357)	6,747	-	6,747
9109 City of Gridley	85,068	3,218	7,201	13,598	6,820	30,837	152	3,746	3,898	10,943	1,059	12,002	-	12,002
9110 City of Inman	504,446	19,080	42,701	80,633	34,147	176,561	904	285	1,189	64,888	14,586	79,474	-	79,474
9111 City of New Strawn	87,196	3,298	7,381	13,938	-	24,617	156	19,962	20,118	11,216	(8,573)	2,643	-	2,643
9113 City of Uniontown	95,963	3,630	8,123	15,339	3,768	30,860	172	1,136	1,308	12,344	1,428	13,772	-	13,772
9114 Erie City Public Library	22,703	859	1,922	3,629	98	6,508	41	922	963	2,920	(851)	2,069	-	2,069
9115 Oakley Public Library	95,068	3,596	8,048	15,196	2,418	29,258	170	-	170	12,229	1,373	13,602	-	13,602
9116 Oswego Public Library	22,008	832	1,863	3,518	379	6,592	39	1,773	1,812	2,831	(49)	2,782	-	2,782
9117 Stanton County Public Library	103,458	3,913	8,758	16,537	2,991	32,199	185	6,875	7,060	13,308	(4,494)	8,814	-	8,814
9121 Wichita County Extension Council	28,290	1,070	2,395	4,522	1,745	9,732	51	872	923	3,639	229	3,868	-	3,868
9122 Jewell County Conservation District	23,797	900	2,014	3,804	2,345	9,063	43	3,800	3,843	3,061	(969)	2,092	-	2,092
9123 Rooks County Conservation District	41,530	1,571	3,515	6,638	5,538	17,262	74	15,858	15,932	5,342	(526)	4,816	-	4,816
9124 Russell County Conservation District	79,303	3,000	6,713	12,676	17,886	40,275	142	381	523	10,201	4,449	14,650	-	14,650
9125 Saline County Conservation District	80,933	3,061	6,851	12,937	17,862	40,711	145	24,429	24,574	10,411	6,373	16,784	-	16,784
9126 Hugoton Recreation Commission	180,176	6,815	15,252	28,800	183	51,050	323	3,919	4,242	23,176	(809)	22,367	-	22,367
9127 Hospital Dist No 6 of Harper County	7,950,448	300,719	673,005	1,270,833	511,136	2,755,693	14,251	448,947	463,198	1,022,682	473,023	1,495,705	-	1,495,705
9128 Johnson County RWD 7	511,166	19,334	43,270	81,707	22,277	166,588	916	2,235	3,151	65,752	14,715	80,467	-	80,467
9129 Jetmore Housing Authority	38,807	1,468	3,285	6,203	208	11,164	70	397	467	4,992	(190)	4,802	-	4,802
9130 Stanton County Health Care Facility	5,259,133	198,922	445,185	840,642	251,191	1,735,940	9,427	153,460	162,887	676,492	55,176	731,668	-	731,668
9131 City of Palco	60,178	2,276	5,094	9,619	854	17,843	108	976	1,084	7,741	(4,222)	3,519	-	3,519
9132 Western Kansas Groundwater Management	109,541	4,143	9,272	17,510	1,517	32,442	196	18,378	18,574	14,091	(10,728)	3,363	-	3,363
9134 Tri-Ko Inc	3,248,146	122,858	274,955	519,197	673	917,683	5,822	531,521	537,343	417,815	(163,066)	254,749	-	254,749
9135 Mary Cotton Public Library	76,242	2,884	6,454	12,187	10,545	32,070	137	14	151	9,807	3,146	12,953	-	12,953
9136 City of Harveyville	47,315	1,790	4,006	7,563	1,054	14,413	85	10,411	10,496	6,086	(1,063)	5,023	-	5,023
9137 SE Kansas Regional Juvenile Detention Center	508,780	19,244	43,068	81,326	55,039	198,677	912	40,434	41,346	65,445	(19,306)	46,139	-	46,139
9138 City of Greenleaf	61,212	2,315	5,181	9,784	1,322	18,602	110	828	938	7,874	719	8,593	-	8,593
9139 Kansas Guardianship Program	480,987	18,193	40,715	76,883	8,266	144,057	862	2,951	3,813	61,870	(910)	60,960	-	60,960
9140 City of Pleasanton	420,054	15,888	35,557	67,143	18,165	136,753	753	66,753	67,506	54,032	(2,481)	51,551	-	51,551
9141 City of Winchester	76,818	2,906	6,503	12,279	17,182	38,870	138	16,521	16,659	9,881	(5,189)	4,692	-	4,692
9142 Wakarusa Township	138,626	5,243	11,735	22,159	4,173	43,310	248	111,671	111,919	17,832	(28,445)	(10,613)	-	(10,613)
9144 N C Kansas Reg Juvenile Deten Facility	1,155,193	43,694	97,787	184,651	112,197	438,329	2,071	43,032	45,103	148,595	50,718	199,313	-	199,313
9145 Developmental Services of NW Kansas Inc	7,198,629	272,282	609,364	1,150,659	154,091	2,186,396	12,903	698,004	710,907	925,974	(232,575)	693,399	-	693,399
9146 Futures Unlimited Inc	2,557,599	96,739	216,500	408,817	39,300	761,356	4,584	338,940	343,524	328,989	(80,156)	248,833	-	248,833

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9147 C O F Training Services Inc	\$ 3,381,604	\$ 127,906	\$ 286,253	\$ 540,530	\$ 54,641	\$ 1,009,330	\$ 6,061	\$ 730,260	\$ 736,321	\$ 434,982	\$ (204,026)	\$ 230,956	\$ -	\$ 230,956
9148 NW Local Environmental Protection Group	84,373	3,191	7,143	13,486	25,409	49,229	151	12,077	12,228	10,853	419	11,272	-	11,272
9149 Big Lakes Developmental Center Inc	4,781,962	180,874	404,793	764,369	149,936	1,499,972	8,571	145,734	154,305	615,113	45,204	660,317	-	660,317
9150 Multi Community Diversified Service Inc	3,158,883	119,482	267,399	504,929	43,731	935,541	5,662	427,337	432,999	406,333	(89,178)	317,155	-	317,155
9151 High Plains Mental Health Center	6,490,488	245,497	549,420	1,037,467	441,539	2,273,923	11,634	126,934	138,568	834,884	96,506	931,390	-	931,390
9152 Arrowhead West Inc	6,565,775	248,345	555,793	1,049,501	414,207	2,267,846	11,769	547,556	559,325	844,568	(24,589)	819,979	-	819,979
9153 Barton County Extension Council	-	-	-	-	-	-	-	3,060	3,060	-	(4,605)	(4,605)	-	(4,605)
9154 NE Kansas Area Agency on Aging Inc	496,673	18,786	42,043	79,390	79,979	220,198	890	3,356	4,246	63,888	25,273	89,161	-	89,161
9155 City of Onaga	266,497	10,080	22,559	42,598	2,388	77,625	478	19,506	19,984	34,280	(4,477)	29,803	-	29,803
9156 Central Rush County Ems	25,228	954	2,135	4,033	146	7,268	45	8,430	8,475	3,245	(3,149)	96	-	96
9157 Tri-Valley Developmental Service Inc	2,699,029	102,088	228,473	431,424	-	761,985	4,838	281,820	286,658	347,181	(128,338)	218,843	-	218,843
9159 Sunflower Extension District 6	105,446	3,988	8,926	16,855	4,037	33,806	189	-	189	13,564	1,283	14,847	-	14,847
9160 Goodland Housing Authority	161,509	6,109	13,672	25,816	21,971	67,568	289	12,093	12,382	20,775	1,233	22,008	-	22,008
9161 Medicine Lodge Township	90,416	3,420	7,654	14,453	2,192	27,719	162	5,868	6,030	11,630	(1,350)	10,280	-	10,280
9162 NW Kansas Groundwater Mgt Dist 4	192,522	7,282	16,297	30,774	35	54,388	345	37,594	37,939	24,765	(16,679)	8,086	-	8,086
9163 Coldwater-Wilmore Regional Library	28,608	1,082	2,422	4,573	12	8,089	51	1,620	1,671	3,680	(906)	2,774	-	2,774
9164 Twin Valley Developmental Services Inc	1,969,734	74,503	166,738	314,851	39,506	595,598	3,531	339,405	342,936	253,371	(68,096)	185,275	-	185,275
9166 Scott County Extension Council	-	-	-	-	2,975	2,975	-	13,844	13,844	-	(3,244)	(3,244)	-	(3,244)
9169 Housing Authority City of Iola	275,265	10,412	23,301	43,999	2,127	79,839	493	10,153	10,646	35,408	(8,699)	26,709	-	26,709
9170 Plumb Township Wabaunsee Co	21,371	808	1,809	3,416	2,512	8,545	38	4,197	4,235	2,749	(929)	1,820	-	1,820
9171 Training & Evaluation Center Hutchinson	3,908,972	147,853	330,894	624,827	121,732	1,225,306	7,007	66,396	73,403	502,819	(8,732)	494,087	-	494,087
9172 Nemaha County Training Center Inc	1,187,797	44,927	100,547	189,862	44,855	380,191	2,129	65,114	67,243	152,789	(35,980)	116,809	-	116,809
9173 Sheltered Living Inc	4,216,423	159,483	356,920	673,971	165,803	1,356,177	7,558	303,876	311,434	542,367	18,476	560,843	-	560,843
9174 Starkey Inc	9,690,265	366,526	820,281	1,548,933	242,176	2,977,916	17,369	1,157,996	1,175,365	1,246,478	(303,138)	943,340	-	943,340
9175 Community Living Opportunities Inc	243,734	9,219	20,632	38,960	-	68,811	437	801,700	802,137	31,352	(670,453)	(639,101)	-	(639,101)
9176 City of Grainfield	-	-	-	-	53	53	-	10,086	10,086	-	(4,569)	(4,569)	-	(4,569)
9177 City of Cunningham	80,297	3,037	6,798	12,835	387	23,057	144	3,967	4,111	10,329	(2,099)	8,230	-	8,230
9178 City of Greeley	50,695	1,917	4,292	8,103	9,956	24,268	91	4,930	5,021	6,521	579	7,100	-	7,100
9179 Halstead Public Library	-	-	-	-	-	-	-	3,257	3,257	-	(4,892)	(4,892)	-	(4,892)
9181 Colby Recreation Dept	20,556	778	1,740	3,286	904	6,708	37	14,881	14,918	2,644	(6,384)	(3,740)	-	(3,740)
9182 City of Whitewater	143,338	5,422	12,133	22,912	11,849	52,316	257	6,072	6,329	18,438	1,131	19,569	-	19,569
9183 Walnut Creek Extension Dist 2	129,044	4,881	10,924	20,627	5,802	42,234	231	1,604	1,835	16,599	1,045	17,644	-	17,644
9184 SC Kansas Area Agency on Aging	315,562	11,936	26,712	50,441	27,121	116,210	566	42,483	43,049	40,591	(8,465)	32,126	-	32,126
9185 Rice County Council on Aging	280,891	10,624	23,777	44,899	17,868	97,168	503	7,698	8,201	36,132	3,867	39,999	-	39,999
9186 Kingman County Council on Aging	125,724	4,755	10,642	20,096	1,844	37,337	225	13,712	13,937	16,172	(5,612)	10,560	-	10,560
9187 City of Norcatour	29,304	1,108	2,480	4,684	1,861	10,133	53	431	484	3,769	2,002	5,771	-	5,771

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9188 Beloit Housing Authority	\$ 55,208	\$ 2,088	\$ 4,673	\$ 8,825	\$ 9,104	\$ 24,690	\$ 99	\$ 10,426	\$ 10,525	\$ 7,102	\$ (5,988)	\$ 1,114	\$ -	\$ 1,114
9190 Sherman County Conservation District	59,979	2,269	5,077	9,587	16,230	33,163	108	11,266	11,374	7,715	2,117	9,832	-	9,832
9191 Jackson County Conservation District	93,816	3,549	7,941	14,996	2,551	29,037	168	3,951	4,119	12,068	3,546	15,614	-	15,614
9192 Johnson County Extension Council	147,871	5,593	12,517	23,636	9,206	50,952	265	16,238	16,503	19,021	(1,390)	17,631	-	17,631
9193 Yates Center Public Library	35,447	1,341	3,001	5,666	870	10,878	64	123	187	4,560	456	5,016	-	5,016
9194 Overbrook Public Library	48,389	1,830	4,096	7,735	1,401	15,062	87	-	87	6,224	1,329	7,553	-	7,553
9195 Franklin County RWD 6	175,346	6,632	14,843	28,028	3,593	53,096	314	4,458	4,772	22,555	(1,082)	21,473	-	21,473
9196 Public Wholesale Water Supply 11	229,937	8,697	19,464	36,754	2,082	66,997	412	8,509	8,921	29,577	201	29,778	-	29,778
9197 Public Wholesale Water Supply 12	193,973	7,337	16,419	31,006	15,383	70,145	348	8,414	8,762	24,951	3,456	28,407	-	28,407
9198 Pawnee Mental Health Services Inc	7,873,729	297,817	666,511	1,258,570	271,524	2,494,422	14,113	281,286	295,399	1,012,813	31,990	1,044,803	-	1,044,803
9199 Topeka Association for Retarded Citizens	3,337,509	126,238	282,520	533,482	26,107	968,347	5,982	109,253	115,235	429,310	(24,793)	404,517	-	404,517
9200 North Central Regional Planning Commission	891,081	33,704	75,430	142,434	13,386	264,954	1,597	38,368	39,965	114,622	4,218	118,840	-	118,840
9201 Coffeyville Regional Medical Center Inc	19,776,727	748,037	1,674,099	3,161,196	755,418	6,338,750	35,449	634,542	669,991	2,543,919	(4,589)	2,539,330	-	2,539,330
9202 Kansas Public Telecommunications	1,430,974	54,125	121,132	228,733	191,555	595,545	2,565	-	2,565	184,069	67,914	251,983	-	251,983
9204 Elk County Council on Aging	92,086	3,483	7,795	14,719	12,140	38,137	165	7,589	7,754	11,845	(3,957)	7,888	-	7,888
9205 City of La Harpe	175,723	6,647	14,875	28,088	26,823	76,433	315	8,804	9,119	22,604	4,697	27,301	-	27,301
9206 City of Offerle	38,091	1,441	3,225	6,089	626	11,381	68	957	1,025	4,900	(355)	4,545	-	4,545
9207 Wabaunsee County Extension Council	37,097	1,403	3,140	5,930	6,269	16,742	66	5,295	5,361	4,772	423	5,195	-	5,195
9208 Cowley County Council on Aging	162,562	6,149	13,760	25,985	3,279	49,173	291	20,030	20,321	20,911	(2,260)	18,651	-	18,651
9209 McPherson County Council on Aging	95,804	3,624	8,110	15,314	8,694	35,742	172	4,960	5,132	12,323	50	12,373	-	12,373
9210 Center Twp Reno County	33,598	1,271	2,844	5,370	1,220	10,705	60	1,535	1,595	4,322	(549)	3,773	-	3,773
9211 RWD 5 Anderson Co	83,637	3,163	7,080	13,369	841	24,453	150	2,976	3,126	10,758	1,269	12,027	-	12,027
9212 RWD 3 Cowley Co	111,589	4,221	9,446	17,837	25,117	56,621	200	12,025	12,225	14,354	1,936	16,290	-	16,290
9213 RWD 6 Crawford Co	56,282	2,129	4,764	8,996	1,189	17,078	101	4,180	4,281	7,240	(929)	6,311	-	6,311
9214 RWD 1 Woodson Co	138,070	5,222	11,687	22,070	3,230	42,209	247	3,308	3,555	17,760	165	17,925	-	17,925
9215 Kansas Bostwick Irrigation District 2	490,908	18,568	41,555	78,469	-	138,592	880	31,587	32,467	63,146	(14,051)	49,095	-	49,095
9216 Greeley County Library	49,125	1,858	4,159	7,852	-	13,869	88	2,530	2,618	6,319	(1,023)	5,296	-	5,296
9217 Haskell Township Library	80,695	3,052	6,831	12,899	46,544	69,326	145	62,746	62,891	10,380	2,606	12,986	-	12,986
9218 City of Kensington	79,900	3,022	6,763	12,771	2,921	25,477	143	2,329	2,472	10,278	890	11,168	-	11,168
9219 City of Mound Valley	61,192	2,315	5,180	9,781	5,087	22,363	110	351	461	7,871	929	8,800	-	8,800
9220 Kanwaka Township	119,660	4,526	10,130	19,127	1,997	35,780	214	2,649	2,863	15,392	522	15,914	-	15,914
9221 Lincoln Township Dickinson County	27,952	1,057	2,366	4,468	-	7,891	50	2,268	2,318	3,596	(413)	3,183	-	3,183
9222 Doniphan Co Conservation District	47,733	1,805	4,041	7,630	4,443	17,919	86	6,086	6,172	6,140	981	7,121	-	7,121
9224 Gove County Medical Center	7,680,730	290,517	650,173	1,227,720	702,975	2,871,385	13,767	309,925	323,692	987,987	210,061	1,198,048	-	1,198,048
9225 Bird City Housing Authority	44,970	1,701	3,807	7,188	7,238	19,934	81	4,852	4,933	5,785	355	6,140	-	6,140
9226 Scott Recreation Commission	90,516	3,424	7,662	14,468	2,034	27,588	162	3,017	3,179	11,643	568	12,211	-	12,211

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9227 Labette Center for Mental Health Service	\$ 2,189,274	\$ 82,807	\$ 185,322	\$ 349,943	\$ 57,902	\$ 675,974	\$ 3,924	\$ 8,080	\$ 12,004	\$ 281,611	\$ 2,240	\$ 283,851	\$ -	\$ 283,851
9228 Cheney Recreation Commission	98,011	3,707	8,296	15,666	16,736	44,405	176	199	375	12,607	5,764	18,371	-	18,371
9229 Douglass Public Library	31,789	1,202	2,691	5,081	889	9,863	57	1,191	1,248	4,089	57	4,146	-	4,146
9230 Reno Township	100,993	3,820	8,549	16,143	5,590	34,102	181	19,675	19,856	12,991	(2,705)	10,286	-	10,286
9231 City of Richmond	112,702	4,263	9,541	18,015	15,184	47,003	202	8,136	8,338	14,497	(742)	13,755	-	13,755
9233 Iroquois Center for Human Development	1,036,805	39,216	87,766	165,727	9,043	301,752	1,858	92,624	94,482	133,366	(12,293)	121,073	-	121,073
9234 Bert Nash Community Mental Health	10,592,718	400,660	896,674	1,693,185	1,267,203	4,257,722	18,987	-	18,987	1,362,562	408,809	1,771,371	-	1,771,371
9235 City of Elwood	427,748	16,179	36,209	68,373	16,806	137,567	767	20,542	21,309	55,022	6,424	61,446	-	61,446
9236 City of Elk City	65,963	2,495	5,584	10,544	4,773	23,396	118	9,439	9,557	8,485	128	8,613	-	8,613
9237 Park Township	37,335	1,412	3,160	5,968	7,889	18,429	67	3,001	3,068	4,803	(13)	4,790	-	4,790
9238 Unified Government of Wyandotte County	68,876,572	2,605,196	5,830,400	11,009,523	167,089	19,612,208	123,458	1,660,351	1,783,809	8,859,727	(266,993)	8,592,734	37,398	8,630,132
9240 Flint Hills Community Health Center Inc	5,058,241	191,324	428,180	808,531	189,249	1,617,284	9,067	465,647	474,714	650,651	(143,328)	507,323	-	507,323
9242 University of Kansas Hospital Authority	33,432,783	1,264,566	2,830,084	5,344,038	-	9,438,688	59,927	2,216,399	2,276,326	4,300,524	(1,793,693)	2,506,831	-	2,506,831
9243 St Francis Housing Authority	43,836	1,658	3,711	7,007	9,464	21,840	79	8	87	5,639	2,680	8,319	-	8,319
9244 Horton Housing Authority	84,850	3,209	7,182	13,563	11,657	35,611	152	22,792	22,944	10,914	(5,242)	5,672	-	5,672
9245 Lawrence Housing Authority	2,095,538	79,262	177,388	334,960	67,545	659,155	3,756	28,953	32,709	269,553	(16,514)	253,039	-	253,039
9246 Lincoln Housing Authority	92,703	3,506	7,847	14,818	7,549	33,720	166	5,028	5,194	11,925	1,781	13,706	-	13,706
9247 City of Burden	102,682	3,884	8,692	16,413	2,618	31,607	184	7,097	7,281	13,208	(2,578)	10,630	-	10,630
9248 City of Longton	67,574	2,556	5,720	10,801	688	19,765	121	2,549	2,670	8,692	(862)	7,830	-	7,830
9249 City of Westmoreland	152,145	5,755	12,879	24,320	2,120	45,074	273	10,701	10,974	19,571	648	20,219	-	20,219
9250 Consolidated RWD 2	270,434	10,229	22,892	43,227	21,693	98,041	485	1,153	1,638	34,786	(1,063)	33,723	-	33,723
9251 Towanda Township	51,431	1,945	4,354	8,221	995	15,515	92	3,259	3,351	6,616	(1,021)	5,595	-	5,595
9253 City of Herndon	73,995	2,799	6,264	11,828	20,208	41,099	133	2,004	2,137	9,518	1,631	11,149	-	11,149
9254 Housing Authority of City of Galena	66,401	2,512	5,621	10,614	6,367	25,114	119	2,989	3,108	8,541	(1,530)	7,011	-	7,011
9255 Atchison Housing Authority	466,534	17,646	39,492	74,573	13,666	145,377	836	1,996	2,832	60,011	6,843	66,854	-	66,854
9256 Jetmore Public Library	29,682	1,123	2,512	4,744	1,095	9,474	53	701	754	3,818	147	3,965	-	3,965
9257 Hays Housing Authority	66,102	2,500	5,595	10,566	5,636	24,297	118	152	270	8,503	505	9,008	-	9,008
9258 Housing Authority of City of Belleville	69,582	2,632	5,890	11,122	820	20,464	125	7,330	7,455	8,950	(3,347)	5,603	-	5,603
9259 Sharon Springs Housing Authority	21,173	801	1,793	3,384	2,537	8,515	38	3,724	3,762	2,723	1,023	3,746	-	3,746
9260 Haysville Community Library	180,256	6,818	15,259	28,813	20,069	70,959	323	32,192	32,515	23,187	(117)	23,070	-	23,070
9261 Hamilton County Library	103,001	3,896	8,719	16,464	5,334	34,413	185	5,716	5,901	13,249	(1,697)	11,552	-	11,552
9262 Ellis Public Library	32,167	1,217	2,723	5,142	2,826	11,908	58	2,603	2,661	4,138	(210)	3,928	-	3,928
9263 Bucklin Public Library	40,119	1,517	3,397	6,413	13,432	24,759	72	5,453	5,525	5,161	879	6,040	-	6,040
9264 Elkhart Cemetery District	30,735	1,163	2,601	4,913	-	8,677	55	1,225	1,280	3,954	(559)	3,395	-	3,395
9265 Ellis Recreation Commission	65,168	2,465	5,516	10,417	5,318	23,716	117	2,113	2,230	8,383	1,883	10,266	-	10,266
9266 Clay County Conservation District	70,158	2,654	5,939	11,214	9,140	28,947	126	2,320	2,446	9,025	2,047	11,072	-	11,072

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9267 City of Linn Valley	\$ 156,916	\$ 5,935	\$ 13,283	\$ 25,082	\$ 27,296	\$ 71,596	\$ 281	\$ 18,913	\$ 19,194	\$ 20,184	\$ (1,124)	\$ 19,060	\$ -	\$ 19,060
9268 City of Blue Mound	80,277	3,036	6,795	12,832	1,967	24,630	144	1,547	1,691	10,326	(606)	9,720	-	9,720
9269 Kansas Workers Risk Cooperative for Counties	807,643	30,548	68,367	129,097	52,351	280,363	1,448	723	2,171	103,889	52,587	156,476	-	156,476
9270 Manhattan Housing Authority	528,780	20,001	44,761	84,522	47,905	197,189	948	2,210	3,158	68,018	2,738	70,756	-	70,756
9271 Norton Housing Authority	105,565	3,993	8,936	16,874	309	30,112	189	3,942	4,131	13,579	(79)	13,500	-	13,500
9272 Topeka Housing Authority	2,603,861	98,489	220,417	416,212	107,707	842,825	4,667	1,203	5,870	334,940	51,147	386,087	-	386,087
9275 City of Linwood	122,205	4,622	10,345	19,534	24,936	59,437	219	2,958	3,177	15,719	5,856	21,575	-	21,575
9276 Lindsborg Community Library	28,628	1,083	2,424	4,576	66	8,149	51	833	884	3,682	(365)	3,317	-	3,317
9277 City of North Newton	530,907	20,081	44,942	84,862	9,447	159,332	952	10,366	11,318	68,292	8,217	76,509	-	76,509
9278 City of Arcadia	98,706	3,733	8,355	15,778	30,778	58,644	177	16,463	16,640	12,697	713	13,410	-	13,410
9279 Four County Mental Health Center Inc	12,100,649	457,697	1,024,320	1,934,219	1,105,923	4,522,159	21,690	49,399	71,089	1,556,530	131,420	1,687,950	-	1,687,950
9280 Disability Planning Organization of Kansas Inc	542,219	20,509	45,899	86,671	73,860	226,939	972	-	972	69,747	38,153	107,900	-	107,900
9281 OCKK Inc	11,019,889	416,818	932,833	1,761,466	988,742	4,099,859	19,753	-	19,753	1,417,510	363,565	1,781,075	-	1,781,075
9282 Housing Authority of Kansas City Kansas	5,110,248	193,291	432,583	816,844	98,138	1,540,856	9,160	329,417	338,577	657,341	(103,664)	553,677	-	553,677
9283 Hoisington Recreation Commission	47,713	1,805	4,039	7,627	815	14,286	86	488	574	6,137	457	6,594	-	6,594
9284 Cottonwood Inc	7,079,525	267,777	599,281	1,131,621	73,590	2,072,269	12,690	441,915	454,605	910,653	(72,585)	838,068	-	838,068
9285 Johnson Co Fire Dist No 2	-	-	-	-	-	-	-	314,468	314,468	-	(438,945)	(438,945)	-	(438,945)
9286 Oskaloosa Public Library	30,079	1,138	2,546	4,808	7,314	15,806	54	10,889	10,943	3,869	(160)	3,709	-	3,709
9287 Basehor Community Library	390,492	14,770	33,055	62,418	16,644	126,887	700	1,759	2,459	50,230	3,906	54,136	-	54,136
9288 City of Gypsum	75,228	2,845	6,368	12,025	1,087	22,325	135	10,981	11,116	9,677	(2,348)	7,329	-	7,329
9289 Greenleaf Housing Authority	23,737	898	2,009	3,794	970	7,671	43	1,053	1,096	3,053	(100)	2,953	-	2,953
9292 Spring Hill Recreation Commission	322,580	12,201	27,307	51,563	20,400	111,471	578	-	578	41,494	12,089	53,583	-	53,583
9293 RWD 4 Franklin Co	52,663	1,992	4,458	8,418	5,230	20,098	94	2,341	2,435	6,774	(1,112)	5,662	-	5,662
9294 Mulvane Public Library	172,542	6,526	14,606	27,580	7,051	55,763	309	15,080	15,389	22,194	6,525	28,719	-	28,719
9295 City of Prescott	92,424	3,496	7,824	14,773	11,376	37,469	166	1,171	1,337	11,889	3,316	15,205	-	15,205
9297 Thomas Co Economic Development Alliance	71,470	2,703	6,050	11,424	1,568	21,745	128	313	441	9,193	469	9,662	-	9,662
9298 Housing Authority of City of Holton	75,327	2,849	6,376	12,041	1,434	22,700	135	1,481	1,616	9,689	156	9,845	-	9,845
9299 City of Bentley	120,138	4,544	10,170	19,203	3,365	37,282	215	3,163	3,378	15,454	(980)	14,474	-	14,474
9301 The Center for Counseling & Consultation	2,664,516	100,783	225,551	425,908	30,851	783,093	4,776	42,477	47,253	342,742	(67,815)	274,927	-	274,927
9306 River Valley Extension District 4	261,547	9,893	22,140	41,807	2,496	76,336	469	11,927	12,396	33,643	(802)	32,841	-	32,841
9307 Public Wholesale Water Supply District 13	176,817	6,688	14,967	28,263	3,646	53,564	317	10,561	10,878	22,744	(4,776)	17,968	-	17,968
9308 Linn County Library District 1	52,365	1,981	4,433	8,370	9,543	24,327	94	40	134	6,736	3,687	10,423	-	10,423
9309 Pleasanton Housing Authority	88,885	3,362	7,524	14,208	8,583	33,677	159	2,730	2,889	11,434	3,645	15,079	-	15,079
9310 Public Housing Agency of S Hutchinson	227,174	8,593	19,230	36,312	14,370	78,505	407	2,515	2,922	29,222	4,572	33,794	-	33,794
9311 Housing Authority of the City of Solomon	22,922	867	1,940	3,664	77	6,548	41	5,285	5,326	2,949	(1,492)	1,457	-	1,457
9313 USD 350 Recreation Commission	46,679	1,766	3,951	7,461	5,747	18,925	84	2,799	2,883	6,004	431	6,435	-	6,435

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9314 Wellington Housing Authority	\$ 165,246	\$ 6,250	\$ 13,988	\$ 26,414	\$ 1,444	\$ 48,096	\$ 296	\$ 8,151	\$ 8,447	\$ 21,256	\$ (2,773)	\$ 18,483	\$ -	\$ 18,483
9317 Nippawalla Township	-	-	-	-	391	391	-	7,216	7,216	-	(2,471)	(2,471)	-	(2,471)
9318 Linn County Library District # 5	80,695	3,052	6,831	12,899	14,085	36,867	145	-	145	10,380	5,287	15,667	-	15,667
9320 City of Vermillion	33,340	1,261	2,822	5,329	-	9,412	60	1,488	1,548	4,289	(660)	3,629	338	3,967
9321 Public Wholesale Water Supply District # 20	148,089	5,601	12,536	23,671	4,649	46,457	265	8,455	8,720	19,049	(982)	18,067	-	18,067
9322 Thomas County Historical Society	97,852	3,701	8,283	15,641	-	27,625	175	18,199	18,374	12,587	(10,315)	2,272	-	2,272
9323 Phillips-Rooks Extension Dist # 5	64,313	2,433	5,444	10,280	5,908	24,065	115	4,955	5,070	8,273	(638)	7,635	-	7,635
9329 Jefferson County Rural Water Dist No 13	186,041	7,037	15,748	29,738	16,965	69,488	333	831	1,164	23,931	2,644	26,575	-	26,575
9330 Rose Hill Recreation Commission	141,867	5,366	12,009	22,677	7,410	47,462	254	7,134	7,388	18,249	564	18,813	-	18,813
9339 Coffey County Conservation District	45,347	1,715	3,839	7,249	2,749	15,552	81	1,639	1,720	5,833	461	6,294	-	6,294
9341 Meadowlark Extension District	245,384	9,281	20,772	39,223	6,306	75,582	440	3,392	3,832	31,564	2,676	34,240	-	34,240
9342 Park City Public Library	112,146	4,242	9,493	17,926	9,770	41,431	201	1,265	1,466	14,426	5,119	19,545	-	19,545
9347 Auburn Township	124,293	4,701	10,521	19,867	26,717	61,806	223	13,327	13,550	15,988	5,453	21,441	-	21,441
9350 The Housing Authority of the City of Paola	206,041	7,793	17,441	32,934	3,117	61,285	369	9,609	9,978	26,503	466	26,969	-	26,969
9351 The Housing Authority of the City of Phillipsburg	96,023	3,632	8,129	15,349	7,050	34,160	172	5,124	5,296	12,352	1,569	13,921	-	13,921
9353 Equus Beds Groundwater Mgmt Dist # 2	264,489	10,004	22,389	42,277	34,688	109,358	474	10,957	11,431	34,022	3,484	37,506	-	37,506
9354 Americus Township Library	20,079	759	1,699	3,210	517	6,185	36	-	36	2,583	241	2,824	-	2,824
9360 Southeast Kansasworks Inc	1,158,374	43,814	98,057	185,159	66,510	393,540	2,076	41,312	43,388	149,004	15,017	164,021	-	164,021
9362 Kansas Power Pool	912,214	34,504	77,219	145,812	28,438	285,973	1,635	48,441	50,076	117,340	10,671	128,011	-	128,011
9363 Osborne Housing Authority	79,562	3,009	6,734	12,717	3,583	26,043	143	659	802	10,234	1,154	11,388	-	11,388
9365 Newton Housing Authority	219,261	8,293	18,560	35,048	-	61,901	393	18,358	18,751	28,204	(9,483)	18,721	-	18,721
9366 Lincoln Carnegie Library	37,236	1,408	3,152	5,952	1,619	12,131	67	45	112	4,790	565	5,355	-	5,355
9367 City of St George	304,151	11,504	25,746	48,617	23,554	109,421	545	450	995	39,124	15,029	54,153	-	54,153
9370 Ashland Library	32,087	1,214	2,717	5,129	752	9,812	58	860	918	4,127	514	4,641	-	4,641
9372 City of Otis	108,706	4,112	9,202	17,376	23,510	54,200	195	827	1,022	13,983	6,274	20,257	-	20,257
9375 City of Chanute Housing Authority	249,301	9,430	21,104	39,849	16,475	86,858	447	14,283	14,730	32,068	(1,218)	30,850	-	30,850
9380 Baldwin City Recreation Commission	266,358	10,075	22,547	42,576	59,610	134,808	477	-	477	34,262	35,383	69,645	-	69,645
9381 Barton County Conservation District	101,172	3,827	8,565	16,172	42,481	71,045	181	-	181	13,014	13,562	26,576	-	26,576
9382 Coffey County Housing Authority	82,563	3,123	6,989	13,197	1,821	25,130	148	397	545	10,620	699	11,319	-	11,319
9383 Parsons Housing Authority	179,699	6,797	15,211	28,724	4,216	54,948	322	3,298	3,620	23,115	(239)	22,876	-	22,876
9387 Hoxie Housing Authority	53,260	2,015	4,508	8,513	11,956	26,992	95	3,472	3,567	6,851	(425)	6,426	-	6,426
9403 Strong City Housing Authority	21,948	830	1,858	3,508	364	6,560	39	4,154	4,193	2,823	(1,862)	961	-	961
9404 Public Wholesale Water Supply District # 23	292,203	11,052	24,735	46,707	41,405	123,899	524	13,303	13,827	37,587	4,863	42,450	-	42,450
9406 Stockton Recreation Commission	38,508	1,457	3,260	6,155	430	11,302	69	1,628	1,697	4,953	(548)	4,405	113	4,518
9407 Unified Greeley County	1,321,314	49,978	111,849	211,204	4,727	377,758	2,368	117,887	120,255	169,963	(29,620)	140,343	-	140,343
9408 Great Plains Development Authority	348,285	13,174	29,482	55,671	22,378	120,705	624	26,167	26,791	44,801	(35,635)	9,166	-	9,166

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9411 Horsethief Reservoir	\$ 81,669	\$ 3,089	\$ 6,913	\$ 13,054	\$ 9,894	\$ 32,950	\$ 146	\$ 27,032	\$ 27,178	\$ 10,505	\$ (879)	\$ 9,626	\$ -	\$ 9,626
9412 City of Fontana	12,604	477	1,067	2,015	121	3,680	23	713	736	1,621	(1,152)	469	-	469
9414 Valley Township	-	-	-	-	-	-	-	91	91	-	(231)	(231)	-	(231)
9418 Garden City Housing Authority	187,612	7,096	15,881	29,989	2,712	55,678	336	2,096	2,432	24,133	(181)	23,952	-	23,952
9424 Rural Water District # 5	504,148	19,069	42,677	80,585	44,578	186,909	904	3,642	4,546	64,850	25,726	90,576	-	90,576
9425 Oaklawn Improvement District	142,781	5,401	12,087	22,823	12,047	52,358	256	5,950	6,206	18,366	1,341	19,707	-	19,707
9427 Twin Creeks Extension District # 9	138,348	5,233	11,712	22,114	31,071	70,130	248	2,011	2,259	17,796	7,467	25,263	-	25,263
9432 Graves Memorial Public Library	29,562	1,118	2,502	4,725	5,907	14,252	53	66	119	3,803	1,671	5,474	-	5,474
9434 Pottawatomie Co RWD # 4	86,281	3,264	7,303	13,792	3,969	28,328	155	4,152	4,307	11,099	(2,279)	8,820	-	8,820
9436 Neodesha Housing Authority	105,843	4,003	8,960	16,918	701	30,582	190	18,486	18,676	13,615	(834)	12,781	-	12,781
9443 Minneha Township	68,528	2,592	5,800	10,954	30	19,376	123	16,501	16,624	8,815	(4,053)	4,762	-	4,762
9447 Golden Prairie Extension District 12	197,453	7,468	16,714	31,562	14,066	69,810	354	6,473	6,827	25,399	6,148	31,547	-	31,547
9448 Frontier Extension District # 11	208,108	7,872	17,616	33,265	5,693	64,446	373	3,922	4,295	26,769	(241)	26,528	-	26,528
9449 Southwind Extension District # 10	181,727	6,874	15,383	29,048	18,720	70,025	326	5,333	5,659	23,376	8,778	32,154	-	32,154
9451 Montgomery Co RWD # 12	30,099	1,138	2,548	4,811	215	8,712	54	204	258	3,872	150	4,022	-	4,022
9455 Coffey County Fire District # 1	107,414	4,063	9,093	17,170	553	30,879	193	656	849	13,817	1,021	14,838	-	14,838
9460 Liberal Housing Authority	199,580	7,549	16,894	31,902	9,047	65,392	358	10,665	11,023	25,672	(1,662)	24,010	-	24,010
9463 City of Benton	398,404	15,069	33,725	63,683	94,870	207,347	714	17,243	17,957	51,247	52,625	103,872	-	103,872
9468 Salt Creek Township	34,532	1,306	2,923	5,520	208	9,957	62	1,860	1,922	4,442	(589)	3,853	-	3,853
9480 Clay Center Housing Authority	208,307	7,879	17,633	33,297	9,646	68,455	373	11,402	11,775	26,795	2,424	29,219	-	29,219
9482 RWD # 1 Washington	181,727	6,874	15,383	29,048	4,390	55,695	326	3,134	3,460	23,376	(72)	23,304	-	23,304
9483 Leavenworth Water District # 7	123,815	4,683	10,481	19,791	61,096	96,051	222	-	222	15,927	16,722	32,649	-	32,649
9484 Lakin Comanche Cemetery District	78,707	2,977	6,662	12,581	406	22,626	141	2,403	2,544	10,124	(492)	9,632	-	9,632
9486 Chisholm Creek Utility Authority	258,406	9,774	21,874	41,305	6,005	78,958	463	5,963	6,426	33,239	1,239	34,478	-	34,478
9490 City of Atlanta	30,497	1,154	2,581	4,875	3,037	11,647	55	1,500	1,555	3,923	(643)	3,280	-	3,280
9491 Chapman Housing Authority	26,063	986	2,206	4,166	1,315	8,673	47	3,017	3,064	3,353	(622)	2,731	-	2,731
9493 Downs Housing Authority	56,460	2,136	4,780	9,025	4,746	20,687	101	534	635	7,263	547	7,810	-	7,810
9494 Garfield Township	36,003	1,362	3,047	5,755	704	10,868	65	468	533	4,631	(152)	4,479	-	4,479
9495 Seneca Housing Authority	87,096	3,294	7,372	13,922	461	25,049	156	6,455	6,611	11,203	(6,197)	5,006	-	5,006
9497 Beck-Bookman Library	45,467	1,720	3,849	7,268	1,218	14,055	81	13,456	13,537	5,848	(2,692)	3,156	-	3,156
9499 Midway Extension District # 15	66,122	2,501	5,597	10,569	5,309	23,976	119	9,376	9,495	8,505	(137)	8,368	-	8,368
9510 Douglas County Conservation District	99,502	3,764	8,423	15,905	3,969	32,061	178	9,682	9,860	12,799	(163)	12,636	-	12,636
9515 Northeast Kansas Environmental Services	76,202	2,882	6,450	12,180	5,056	26,568	137	-	137	9,802	2,775	12,577	-	12,577
9516 Grant Township	104,929	3,969	8,882	16,772	793	30,416	188	3,036	3,224	13,497	(3)	13,494	-	13,494
9518 Hesston Recreation Commission	110,953	4,197	9,392	17,735	15,401	46,725	199	10,326	10,525	14,272	3,149	17,421	-	17,421
9519 Williamsport Township	80,138	3,031	6,783	12,810	10,748	33,372	144	11,356	11,500	10,308	(313)	9,995	-	9,995

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9520 Clay Center Public Utilities Commission	\$ 1,535,804	\$ 58,090	\$ 130,006	\$ 245,489	\$ 38,458	\$ 472,043	\$ 2,753	\$ 17,421	\$ 20,174	\$ 197,553	\$ 590	\$ 198,143	\$ -	\$ 198,143
9521 Hill City Housing Authority	40,437	1,529	3,423	6,464	1,553	12,969	72	27	99	5,201	814	6,015	-	6,015
9522 Wellsville Fire District	20,020	757	1,695	3,200	146	5,798	36	481	517	2,575	(165)	2,410	-	2,410
9523 Frontenac Housing Authority	19,582	741	1,657	3,130	1,929	7,457	35	770	805	2,519	2,591	5,110	-	5,110
9529 Butler County Fire District # 3	292,083	11,048	24,724	46,688	21,121	103,581	524	11,125	11,649	37,571	15,600	53,171	-	53,171
9534 Cowley Rural Water District # 5	175,027	6,620	14,816	27,977	8,098	57,511	314	16,152	16,466	22,514	18,236	40,750	-	40,750
9540 City of Eastborough	215,882	8,166	18,274	34,507	118,423	179,370	387	-	387	27,769	28,536	56,305	-	56,305
9541 Lincoln Library	73,856	2,794	6,252	11,805	8,930	29,781	132	719	851	9,500	9,819	19,319	-	19,319
9544 Cottonwood Extension District	76,997	2,912	6,518	12,308	10,695	32,433	138	-	138	9,904	10,201	20,105	-	20,105
9547 Flint Hills Metropolitan Planning Organization	140,972	5,332	11,933	22,534	26,923	66,722	253	30,730	30,983	18,134	18,549	36,683	-	36,683
9556 Clearwater Recreation Commission	56,580	2,140	4,790	9,044	12,083	28,057	101	120	221	7,278	7,515	14,793	-	14,793
9559 Minneapolis Housing Authority	153,934	5,822	13,031	24,606	36,053	79,512	276	4,438	4,714	19,801	20,475	40,276	-	40,276
9561 Valley Center Recreation Commission	242,144	9,159	20,497	38,705	89,021	157,382	434	1,015	1,449	31,147	32,874	64,021	-	64,021
9568 Coldwater Housing Authority	31,769	1,202	2,689	5,078	12,473	21,442	57	-	57	4,087	4,289	8,376	-	8,376
9569 Wild West Extension District # 18	78,488	2,969	6,644	12,546	30,842	53,001	141	3,381	3,522	10,096	10,674	20,770	-	20,770
9572 Franklin County Rural Water District # 1	110,734	4,188	9,373	17,700	40,493	71,754	198	818	1,016	14,244	15,022	29,266	-	29,266
9573 City of Copeland	67,434	2,551	5,708	10,779	29,859	48,897	121	-	121	8,674	9,038	17,712	-	17,712
9574 Walnut Township	31,153	1,178	2,637	4,980	14,193	22,988	56	4,733	4,789	4,007	4,249	8,256	-	8,256
9581 West Plains Extension District # 19	57,017	2,157	4,826	9,114	28,900	44,997	102	-	102	7,334	7,661	14,995	-	14,995
9582 South Central Kansas Clinic LLC	912,453	34,513	77,239	145,850	453,719	711,321	1,636	-	1,636	117,371	123,052	240,423	-	240,423
9583 Chisholm Trail District # 20	68,826	2,603	5,826	11,001	33,900	53,330	123	-	123	8,853	9,299	18,152	-	18,152
9587 City of Lebanon	24,771	937	2,097	3,960	13,588	20,582	44	-	44	3,186	3,274	6,460	-	6,460
9588 Haven Community Ems	66,440	2,513	5,624	10,620	32,294	51,051	119	-	119	8,546	8,999	17,545	-	17,545
9589 Shawnee County Conservation District	36,143	1,367	3,059	5,777	17,718	27,921	65	-	65	4,649	4,887	9,536	-	9,536
9590 Nortonville Public Library	22,723	859	1,923	3,632	11,365	17,779	41	-	41	2,923	3,061	5,984	-	5,984
9601 21 Central Extension District	35,844	1,356	3,034	5,730	19,663	29,783	64	-	64	4,611	4,738	9,349	-	9,349
Total Local Group	\$ 1,988,044,357	\$ 75,196,042	\$ 168,287,882	\$ 317,777,430	\$ 65,164,284	\$ 626,425,638	\$ 3,563,476	\$ 65,164,284	\$ 68,727,760	\$ 255,726,001	\$ -	\$ 255,726,001	\$ 2,008,171	\$ 257,734,172

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group														
S246 Fort Hays State University	\$ 1,323,147	\$ 56,149	\$ 90,809	\$ 170,033	\$ 110,500	\$ 427,491	\$ -	\$ 75,578	\$ 75,578	\$ 206,215	\$ (985)	\$ 205,230	\$ -	\$ 205,230
S367 Kansas State University	2,702,512	114,684	185,477	347,290	118,022	765,473	-	264,535	264,535	421,191	(42,394)	378,797	-	378,797
S379 Emporia State University	883,107	37,475	60,609	113,485	19,431	231,000	-	122,917	122,917	137,634	(21,519)	116,115	-	116,115
S385 Pittsburg State University	1,167,934	49,562	80,156	150,087	18,508	298,313	-	115,527	115,527	182,025	(81,024)	101,001	-	101,001
S682 Staff Benefits University of Kansas	4,216,105	178,914	289,356	541,797	223,284	1,233,351	-	245,872	245,872	657,088	(66,132)	590,956	-	590,956
S683 University of Kansas Medical Center	9,376,180	397,887	643,499	1,204,900	1,072,671	3,318,957	-	330,076	330,076	1,461,295	357,416	1,818,711	-	1,818,711
S715 Wichita State University	3,260,886	138,379	223,799	419,045	68,311	849,534	-	136,017	136,017	508,215	(18,187)	490,028	-	490,028
Other state agencies	106,420,125	4,516,037	7,303,747	13,675,672	1,416,659	26,912,115	-	6,331,602	6,331,602	16,585,769	(1,803,612)	14,782,157	-	14,782,157
3 Anderson County	1,190,216	50,508	81,686	152,950	421,415	706,559	-	-	-	185,497	152,502	337,999	-	337,999
4 Atchison County	4,409,292	187,112	302,616	566,622	306,615	1,362,965	-	61,528	61,528	687,196	249,511	936,707	-	936,707
12 Cherokee County	2,676,090	113,562	183,663	343,895	341,657	982,777	-	79,002	79,002	417,073	299,449	716,522	-	716,522
18 Cowley County	3,375,544	143,244	231,667	433,779	115,227	923,917	-	28,895	28,895	526,085	3,110	529,195	-	529,195
19 Crawford County	1,886,540	80,057	129,476	242,433	1,062,418	1,514,384	-	-	-	294,021	256,004	550,025	-	550,025
20 Dickinson County	2,732,380	115,951	187,526	351,128	30,430	685,035	-	73,605	73,605	425,846	(15,670)	410,176	-	410,176
22 Douglas County	17,758,158	753,584	1,218,764	2,282,038	298,513	4,552,899	-	329,687	329,687	2,767,641	(11,596)	2,756,045	-	2,756,045
25 Ellis County	7,798,782	330,949	535,241	1,002,194	323,287	2,191,671	-	79,785	79,785	1,215,454	46,039	1,261,493	-	1,261,493
28 Ford County	7,824,151	332,025	536,981	1,005,454	190,100	2,064,560	-	43,244	43,244	1,219,408	57,541	1,276,949	-	1,276,949
29 Franklin County	7,446,214	315,987	511,043	956,887	50,830	1,834,747	-	374,835	374,835	1,160,506	(111,556)	1,048,950	-	1,048,950
33 Gray County	1,258,189	53,392	86,351	161,685	3,847	305,275	-	100,750	100,750	196,091	(24,295)	171,796	-	171,796
37 Harvey County	3,818,641	162,048	262,078	490,720	221,257	1,136,103	-	11,758	11,758	595,142	81,925	677,067	-	677,067
39 Jefferson County	5,147,787	218,451	353,299	661,524	1,122,776	2,356,050	-	-	-	802,292	613,762	1,416,054	-	1,416,054
41 Johnson County	127,759,647	5,421,600	8,768,305	16,417,938	134,958	30,742,801	-	2,365,609	2,365,609	19,911,572	(901,186)	19,010,386	-	19,010,386
42 Kearny County	2,438,958	103,499	167,389	313,422	17,726	602,036	-	85,590	85,590	380,116	(41,172)	338,944	-	338,944
45 Labette County	2,466,202	104,656	169,258	316,923	271,059	861,896	-	11,627	11,627	384,362	53,360	437,722	-	437,722
47 Leavenworth County	15,977,218	678,008	1,096,536	2,053,175	267,745	4,095,464	-	333,824	333,824	2,490,078	141,686	2,631,764	-	2,631,764
56 Miami County	11,102,863	471,160	762,004	1,426,790	808,274	3,468,228	-	5,027	5,027	1,730,401	268,087	1,998,488	-	1,998,488
61 Neosho County	1,799,905	76,381	123,530	231,299	72,298	503,508	-	85,964	85,964	280,519	(25,540)	254,979	-	254,979
66 Ottawa County	789,968	33,523	54,217	101,516	42,797	232,053	-	40,157	40,157	123,118	64,576	187,694	-	187,694
71 Reno County	6,758,298	286,795	463,831	868,485	312,699	1,931,810	-	96,623	96,623	1,053,293	8,817	1,062,110	-	1,062,110
72 Republic County	1,428,733	60,630	98,055	183,601	487,074	829,360	-	-	-	222,671	178,793	401,464	-	401,464
74 Riley County	5,823,617	247,131	399,682	748,372	584,863	1,980,048	-	68,822	68,822	907,621	646,066	1,553,687	-	1,553,687
77 Russell County	1,223,546	51,922	83,974	157,234	52,280	345,410	-	14,695	14,695	190,692	9,226	199,918	-	199,918
80 Sedgwick County	92,905,547	3,942,533	6,376,224	11,938,962	3,743,537	26,001,256	-	2,279,796	2,279,796	14,479,498	(316,963)	14,162,535	-	14,162,535
81 Seward County	4,579,043	194,316	314,266	588,437	278,480	1,375,499	-	150,454	150,454	713,652	41,327	754,979	-	754,979
82 Shawnee County	20,531,339	871,266	1,409,092	2,638,409	1,159,010	6,077,777	-	382,039	382,039	3,199,846	350,653	3,550,499	-	3,550,499
88 Sumner County	2,728,010	115,766	187,226	350,567	8,042	661,601	-	116,722	116,722	425,165	(39,546)	385,619	-	385,619

See accompanying notes to schedules

(continued)

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
97 City of Abilene	\$ 3,120,600	\$ 132,426	\$ 214,171	\$ 401,017	\$ 121,627	\$ 869,241	\$ -	\$ 65,778	\$ 65,778	\$ 486,351	\$ (9,114)	\$ 477,237	\$ -	\$ 477,237
104 City of Arkansas City	6,724,839	285,375	461,534	864,185	140,821	1,751,915	-	332,214	332,214	1,048,078	(63,783)	984,295	-	984,295
107 City of Atchison	5,182,011	219,903	355,648	665,922	10,706	1,252,179	-	58,324	58,324	807,626	(62,660)	744,966	29,147	774,113
120 City of Chanute	4,977,575	211,228	341,617	639,650	195,801	1,388,296	-	270,105	270,105	775,764	(1,693)	774,071	13,832	787,903
126 City of Coffeyville	6,258,291	265,576	429,515	804,231	59,195	1,558,517	-	573,648	573,648	975,366	(175,740)	799,626	-	799,626
130 City of Dodge City	9,788,644	415,390	671,807	1,257,904	80,896	2,425,997	-	151,156	151,156	1,525,578	(55,133)	1,470,445	-	1,470,445
135 City of El Dorado	5,913,021	250,925	405,818	759,861	132,180	1,548,784	-	77,512	77,512	921,555	(6,955)	914,600	-	914,600
141 City of Erie	286,658	12,165	19,674	36,837	53,243	121,919	-	77,004	77,004	44,676	(6,434)	38,242	-	38,242
142 City of Eudora	2,244,387	95,243	154,035	288,418	123,692	661,388	-	1,287	1,287	349,792	62,692	412,484	-	412,484
144 City of Fort Scott	3,852,187	163,471	264,380	495,031	21,771	944,653	-	110,867	110,867	600,370	(34,984)	565,386	-	565,386
147 City of Garden City	15,369,807	652,232	1,054,849	1,975,119	544,343	4,226,543	-	244,109	244,109	2,395,412	34,322	2,429,734	-	2,429,734
148 City of Garnett	1,117,975	47,442	76,728	143,667	396,643	664,480	-	1,299	1,299	174,238	143,447	317,685	-	317,685
151 City of Girard	945,152	40,108	64,867	121,458	22,270	248,703	-	68,736	68,736	147,304	(25,719)	121,585	-	121,585
160 City of Hays	8,307,760	352,548	570,172	1,067,601	253,045	2,243,366	-	225,121	225,121	1,294,779	22,246	1,317,025	-	1,317,025
170 City of Hutchinson	23,692,985	1,005,434	1,626,079	3,044,701	36,604	5,712,818	-	1,413,988	1,413,988	3,692,595	(686,840)	3,005,755	-	3,005,755
177 City of Junction City	16,685,959	708,084	1,145,179	2,144,253	244,023	4,241,539	-	297,298	297,298	2,600,537	(37,292)	2,563,245	-	2,563,245
186 City of Lawrence	64,636,029	2,742,890	4,436,052	8,306,147	883,672	16,368,761	-	2,582,436	2,582,436	10,073,642	(969,533)	9,104,109	6,070	9,110,179
187 City of Leavenworth	15,756,585	668,645	1,081,394	2,024,823	182,698	3,957,560	-	511,653	511,653	2,455,692	(97,863)	2,357,829	-	2,357,829
188 City of Liberal	7,379,626	313,161	506,473	948,330	284,127	2,052,091	-	694,438	694,438	1,150,128	(103,782)	1,046,346	-	1,046,346
193 City of Marion	541,371	22,974	37,154	69,570	39,709	169,407	-	26,169	26,169	84,374	(4,873)	79,501	-	79,501
200 City of Minneola	179,500	7,617	12,319	23,067	21,753	64,756	-	18,106	18,106	27,975	19,296	47,271	-	47,271
208 City of Newton	15,246,525	647,001	1,046,388	1,959,277	256,004	3,908,670	-	72,607	72,607	2,376,199	21,233	2,397,432	-	2,397,432
211 City of Olathe	71,530,705	3,035,472	4,909,243	9,192,157	1,306,556	18,443,428	-	266,340	266,340	11,148,190	714,554	11,862,744	-	11,862,744
214 City of Oswego	504,608	21,414	34,632	64,845	11,787	132,678	-	18,306	18,306	78,644	(7,840)	70,804	-	70,804
215 City of Ottawa	8,196,463	347,825	562,533	1,053,298	272,202	2,235,858	-	244,129	244,129	1,277,434	(48,890)	1,228,544	-	1,228,544
217 City of Paola	2,159,338	91,634	148,198	277,489	54,212	571,533	-	176,954	176,954	336,537	(34,564)	301,973	-	301,973
218 City of Parsons	4,878,003	207,003	334,783	626,855	10,865	1,179,506	-	170,425	170,425	760,246	(61,544)	698,702	-	698,702
221 City of Pittsburg	10,088,859	428,130	692,412	1,296,483	-	2,417,025	-	340,784	340,784	1,572,367	(204,698)	1,367,669	-	1,367,669
235 City of Topeka	99,169,939	4,208,369	6,806,158	12,743,977	-	23,758,504	-	1,808,185	1,808,185	15,455,814	(1,213,597)	14,242,217	213,792	14,456,009
246 City of Wellington	4,879,215	207,054	334,866	627,011	8,715	1,177,646	-	154,584	154,584	760,434	(61,731)	698,703	-	698,703
248 City of Winfield	7,596,899	322,381	521,385	976,250	88,159	1,908,175	-	172,513	172,513	1,183,990	(97,264)	1,086,726	-	1,086,726
297 Clark County	576,561	24,467	39,570	74,092	18,444	156,573	-	52,205	52,205	89,858	(10,219)	79,639	-	79,639
301 Pottawatomie County	9,023,987	382,941	619,327	1,159,641	545,412	2,707,321	-	73,884	73,884	1,406,405	555,763	1,962,168	-	1,962,168
304 City of Augusta	3,377,520	143,328	231,803	434,033	111,099	920,263	-	52,804	52,804	526,393	(38,131)	488,262	-	488,262
307 City of Bonner Springs	3,648,414	154,824	250,396	468,845	77,312	951,377	-	208,618	208,618	568,612	(115,419)	453,193	-	453,193
314 City of Herington	959,834	40,731	65,875	123,345	46,116	276,067	-	95,091	95,091	149,592	(6,357)	143,235	-	143,235

**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, 2022

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
318 City of Manhattan	\$ 13,706,553	\$ 581,650	\$ 940,698	\$ 1,761,380	\$ 338,176	\$ 3,621,904	\$ -	\$ 383,111	\$ 383,111	\$ 2,136,191	\$ (17,323)	\$ 2,118,868	\$ -	\$ 2,118,868
319 City of McPherson	7,533,123	319,675	517,008	968,055	146,581	1,951,319	-	238,584	238,584	1,174,051	(8,492)	1,165,559	-	1,165,559
322 City of Salina	27,084,350	1,149,350	1,858,833	3,480,514	-	6,488,697	-	1,372,156	1,372,156	4,221,145	(548,434)	3,672,711	-	3,672,711
366 City of Concordia	2,289,009	97,136	157,098	294,152	26,033	574,419	-	65,474	65,474	356,746	(17,754)	338,992	-	338,992
380 Haskell County	1,598,844	67,848	109,731	205,462	787,609	1,170,650	-	-	-	249,183	214,620	463,803	-	463,803
385 City of Baldwin City	1,562,831	66,320	107,259	200,834	64,895	439,308	-	35,562	35,562	243,570	(9,766)	233,804	-	233,804
392 City of Chapman	228,853	9,712	15,706	29,409	128,880	183,707	-	-	-	35,667	31,056	66,723	-	66,723
393 City of Emporia	13,246,856	562,143	909,149	1,702,306	65,581	3,239,179	-	483,924	483,924	2,064,547	(91,092)	1,973,455	-	1,973,455
395 City of Gardner	6,780,869	287,753	465,380	871,385	249,676	1,874,194	-	-	-	1,056,811	117,120	1,173,931	-	1,173,931
404 City of Rossville	233,973	9,929	16,058	30,067	11,426	67,480	-	7,892	7,892	36,465	(2,274)	34,191	-	34,191
406 City of Spring Hill	2,520,257	106,949	172,968	323,869	273,140	876,926	-	25,724	25,724	392,787	81,773	474,560	-	474,560
442 City of Belleville	578,768	24,561	39,722	74,375	74,165	212,823	-	6,163	6,163	90,202	65,127	155,329	-	155,329
459 City of Shawnee	32,269,375	1,369,381	2,214,687	4,146,823	90,342	7,821,233	-	1,155,449	1,155,449	5,029,241	(166,373)	4,862,868	159,222	5,022,090
480 City of Lenexa	35,454,357	1,504,539	2,433,277	4,556,113	182,357	8,676,286	-	207,401	207,401	5,525,626	(30,413)	5,495,213	-	5,495,213
483 Soldier Twp Shawnee County	1,094,942	46,465	75,148	140,707	225,174	487,494	-	19,144	19,144	170,649	128,935	299,584	-	299,584
579 City of Scott City	1,007,947	42,773	69,177	129,528	507,333	748,811	-	-	-	157,090	135,526	292,616	-	292,616
641 City of Moundridge	1,207,840	51,256	82,895	155,215	161,383	450,749	-	38,753	38,753	188,244	134,831	323,075	-	323,075
676 City of Mission	4,821,511	204,605	330,906	619,595	62,872	1,217,978	-	169,528	169,528	751,441	(44,920)	706,521	-	706,521
769 City of Roeland Park	1,947,835	82,658	133,682	250,309	361	467,010	-	139,660	139,660	303,574	(57,299)	246,275	-	246,275
940 City of Louisburg	1,476,716	62,666	101,349	189,767	571,204	924,986	-	73,862	73,862	230,149	188,656	418,805	-	418,805
1069 City of Merriam	5,686,908	241,329	390,299	730,804	139,534	1,501,966	-	151,586	151,586	886,315	(43,494)	842,821	-	842,821
4087 City of Overbrook	171,741	7,288	11,787	22,070	10,891	52,036	-	21,361	21,361	26,766	(3,475)	23,291	-	23,291
4126 City of Derby	11,062,971	469,467	759,266	1,421,663	402,063	3,052,459	-	137,574	137,574	1,724,184	80,545	1,804,729	-	1,804,729
4182 City of Leawood	24,123,895	1,023,720	1,655,653	3,100,076	569,383	6,348,832	-	157,746	157,746	3,759,753	18,416	3,778,169	60,493	3,838,662
4254 City of Fairway	1,527,093	64,804	104,806	196,241	50,337	416,188	-	83,187	83,187	238,000	(22,336)	215,664	-	215,664
4279 City of Victoria	374,908	15,910	25,731	48,178	638	90,457	-	13,949	13,949	58,430	(2,961)	55,469	-	55,469
4362 City of Valley Center	1,121,725	47,601	76,985	144,149	631,707	900,442	-	-	-	174,823	152,218	327,041	-	327,041
4476 Johnson Co Consolidated Fire Dist No 2	15,920,639	675,607	1,092,653	2,045,905	322,842	4,137,007	-	760,740	760,740	2,481,260	(163,482)	2,317,778	-	2,317,778
4583 City of Overland Park	39,191,223	1,663,116	2,689,743	5,036,325	5,311,212	14,700,396	-	-	-	6,108,023	2,330,013	8,438,036	-	8,438,036
4612 City of Westwood	1,316,787	55,879	90,373	169,216	163,909	479,377	-	56,596	56,596	205,224	28,087	233,311	-	233,311
4808 Johnson Co Park & Recreation Dist	4,122,476	174,941	282,931	529,765	191,769	1,179,406	-	71,807	71,807	642,495	71,095	713,590	-	713,590
4809 City of Edwardsville	5,600,316	237,655	384,356	719,677	216,490	1,558,178	-	293,565	293,565	872,819	39,022	911,841	-	911,841
4810 City of Goddard	1,616,627	68,603	110,951	207,747	30,675	417,976	-	123,914	123,914	251,954	6,622	258,576	-	258,576
5242 City of Lansing	2,756,567	116,977	189,187	354,237	57,858	718,259	-	83,500	83,500	429,616	18,255	447,871	-	447,871
5553 Riley County Law Enforcement Agency	18,699,863	793,546	1,283,395	2,403,053	1,330	4,481,324	-	790,050	790,050	2,914,407	(283,392)	2,631,015	-	2,631,015
5621 Shawnee Heights Fire District	1,828,447	77,592	125,489	234,967	88,999	527,047	-	87,944	87,944	284,967	(7,392)	277,575	-	277,575

**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, 2022

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/22 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5686 City of Park City	\$ 2,499,965	\$ 106,088	\$ 171,576	\$ 321,262	\$ 294,976	\$ 893,902	\$ -	\$ 20,026	\$ 20,026	\$ 389,624	\$ 47,894	\$ 437,518	\$ -	\$ 437,518
9085 Johnson Co Fire Dist 1	10,074,163	427,506	691,402	1,294,595	1,872,639	4,286,142	-	-	-	1,570,076	644,962	2,215,038	-	2,215,038
9238 Unified Government of Wyandotte County	177,425,378	7,529,213	12,176,926	22,800,308	476,645	42,983,092	-	2,347,444	2,347,444	27,652,066	(1,471,554)	26,180,512	908,989	27,089,501
9247 City of Burden	-	-	-	-	-	-	-	19,344	19,344	-	(11,178)	(11,178)	-	(11,178)
9267 City of Linn Valley	297,922	12,643	20,446	38,285	59,138	130,512	-	9,370	9,370	46,432	34,674	81,106	-	81,106
9285 Johnson Co Fire Dist No 2	3,878,262	164,578	266,170	498,382	666,318	1,595,448	-	2,755,574	2,755,574	604,434	301,564	905,998	-	905,998
9290 City of Basehor	2,154,002	91,407	147,832	276,803	104,476	620,518	-	81,738	81,738	335,705	23,391	359,096	-	359,096
9316 City of Andover	6,917,002	293,529	474,723	888,879	107,146	1,764,277	-	47,612	47,612	1,078,027	79,786	1,157,813	-	1,157,813
9340 McPherson County Rural Fire Dist # 9	-	-	-	-	237	237	-	29,506	29,506	-	(8,596)	(8,596)	-	(8,596)
9364 Leavenworth Co Fire District # 1	1,527,468	64,820	104,832	196,289	104,847	470,788	-	116,329	116,329	238,059	4,071	242,130	-	242,130
9417 Northwest Consolidated Fire District	4,587,826	194,689	314,869	589,565	460,603	1,559,726	-	-	-	715,021	203,141	918,162	-	918,162
9538 Fairmount Township Fire Dept	924,788	39,244	63,470	118,841	472,704	694,259	-	-	-	144,130	124,495	268,625	-	268,625
5543 City of Lake Quivira	283,658	12,037	19,468	36,452	14,977	82,934	-	4,343	4,343	44,209	12,156	56,365	-	56,365
240 City of Wakefield	111,715	4,741	7,667	14,356	23,367	50,131	-	9,169	9,169	17,411	4,575	21,986	-	21,986
Total Kansas Police and Firemen Group	\$ 1,442,231,850	\$ 61,202,453	\$ 98,982,183	\$ 185,336,093	\$ 39,247,200	\$ 384,767,929	\$ -	\$ 39,247,200	\$ 39,247,200	\$ 224,774,444	\$ -	\$ 224,774,444	\$ 1,391,545	\$ 226,165,989
Judges Group:														
Employer - State of Kansas														
Total Judges Group	\$ 36,794,500	\$ -	\$ 6,382,630	\$ 8,367,003	\$ -	\$ 14,749,633	\$ 4,017,404	\$ -	\$ 4,017,404	\$ 7,725,694	\$ -	\$ 7,725,694	\$ -	\$ 7,725,694
Total Pension Plan	\$ 10,612,481,190	\$ 294,777,675	\$ 875,423,022	\$ 1,609,863,687	\$ 361,393,407	\$ 3,141,457,791	\$ 10,685,170	\$ 361,393,407	\$ 372,078,577	\$ 1,424,937,787	\$ -	\$ 1,424,937,787	\$ 3,417,219	\$ 1,428,355,006

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, 2022

(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.

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.

**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, 2022

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 statewide 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:

	Actuarial employer rate	Statutory employer capped rate
State employees (1)	9.97%	13.33%
School employees (1)	14.20	13.33
Local government employees	8.90	8.90
Police and Firemen	22.99	22.99
Judges	18.40	18.40

- (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 2022 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, 2022

(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, 2022, 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, 2022. 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**

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, 2022

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, 2022, 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	\$ 700,458,304	\$ 178,576,507	\$ 135,974,094	\$ 5,666,719	\$ 1,020,675,624
Adjustments:					
Transfers from State General Fund*	1,100,000,000	-	-	-	1,100,000,000
KPERS employer contributions	1,311,684	-	-	-	1,311,684
Employer misc. revenue	372,858	147,613	2,720	-	523,191
Prior service/excess benefits	17,503	2,008,171	1,391,545	-	3,417,219
Employer contributions - statement of changes in fiduciary net position	<u>\$1,802,160,349</u>	<u>\$ 180,732,291</u>	<u>\$ 137,368,359</u>	<u>\$ 5,666,719</u>	<u>\$2,125,927,718</u>

* 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2022, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 23,831,622,936	\$ 16,686,212,453	\$ 7,145,410,483
Local	6,776,232,258	4,788,187,901	1,988,044,357
Police & Firemen	4,256,824,095	2,814,592,245	1,442,231,850
Judges	219,878,005	183,083,505	36,794,500
Total	<u>\$ 35,084,557,294</u>	<u>\$ 24,472,076,104</u>	<u>\$ 10,612,481,190</u>

**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, 2022

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, 2022, the outstanding balance was \$2,564,230. These payments are due over various time periods up through December 31, 2032.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2021, which was rolled forward to June 30, 2022, 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	7.00 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.

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%	

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, 2022

Discount Rate

The discount rate used to measure the total pension liability was 7.00 percent. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below.

In KPERS, the Local, Kansas Police and Firemen, and Judges groups are contributing at the full actuarial contribution rate. However, the State/School groups do not necessarily do so.

Based on legislation first passed in 1993, the employer contribution rates certified by KPERS Board may not increase by more than the statutory cap. Subsequent legislation in 2012 set the statutory cap at 0.90 percent for Fiscal Year 2014, 1.00 percent for Fiscal Year 2015, 1.10 percent for Fiscal Year 2016 and 1.20 percent for Fiscal Years 2017 and beyond.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the statutorily capped rates.

In 2015, S.B. 4, reduced the previously certified State/School statutory rate from 11.27 percent to 8.65 percent for the last half of Fiscal Year 2015. That same session, S.B. 228 recertified statutory rates to 10.91 percent for Fiscal Year 2016 and 10.81 percent for Fiscal Year 2017 in anticipation of the issuance of \$1.0 billion in pension obligation bonds.

Legislation in the 2016 session (S.B. 161) provided for the delay of up to \$100.0 million in State and School contributions to the Retirement System for Fiscal Year 2016. Concurrently, 2016 H. Sub for S.B. 249 provided that the delayed contributions would be paid in full, with interest at 8.00 percent, by June 30, 2018. However, legislation passed by the 2017 Legislature removed the repayment provision. In addition, 2017 S. Sub for H.B. 2052 delayed \$64.0 million in Fiscal Year 2017 contributions, to be paid over 20 years in level dollar installments. The first-year payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2018, and appropriations for Fiscal Year 2018 were made for the State/School group at the statutory contribution rate of 12.01 percent for that year.

Additional legislation in the 2017 Session (S. Sub for H.B. 2002) provided for a reduction of \$194.0 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 System.

The 2018 Legislature passed H. Sub for S.B. 109 that provided additional contributions to the school group of \$56.0 million in Fiscal Year 2018 and \$82.0 million in Fiscal Year 2019.

The 2019 Legislature passed S.B. 9 that provided additional contributions to the school group of \$115.0 million in Fiscal Year 2019. H. Sub for S.B. 25 from the 2019 Legislative session authorized additional funding for the KPERS School Group in Fiscal Year 2020 of \$51.0 million.

The 2021 Legislature passed H.B. 2405, which authorizes the state of Kansas to issue bonds with net proceeds of \$500.0 million to fund a portion of the School's unfunded actuarial liability. S.B. 159 recertified the State/School contribution rates for Fiscal Years 2022 and 2023. Fiscal Year 2022 was recertified from 14.09 percent to 13.33 percent and Fiscal Year 2023 from 13.86 percent to 13.11 percent. The bond proceeds were received by KPERS on August 26, 2021.

**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, 2022

The 2022 Legislature passed S.B. 421, which authorized the state of Kansas to transfer \$1.125 billion from the State General Fund directly to KPERS in Fiscal Years 2022 and 2023. The first \$253.9 million pays off the outstanding accounts receivable for KPERS-School employer contributions withheld in Fiscal Year 2017 and Fiscal Year 2019, discussed previously, while the remaining \$871.1 million is applied to the KPERS-School unfunded actuarial liability. In Fiscal Year 2022, \$600.0 million was transferred to the System. S.B. 421 authorized two additional transfers totaling \$271.0 million in Fiscal Year 2023 (reflected in the projected cash flows of the System).

Based on the employer contribution history described above, it is a reasonable assumption 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 the contribution rates will be made within the same range as have been seen in the past few years. Using this assumption, actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

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

The following presents the net pension liability of the Pension Plan as of June 30, 2022, calculated using the discount rate of 7.00 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 (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

	1.00% decrease (6.00%)	Current discount rate (7.00%)	1.00% increase (8.00%)
State/School	\$ 10,101,451,359	\$ 7,145,410,483	\$ 4,675,015,720
Local	2,855,889,939	1,988,044,357	1,265,002,874
Police & Firemen	1,978,232,090	1,442,231,850	996,248,755
Judges	57,896,907	36,794,500	18,598,681
Total	\$ 14,993,470,295	\$ 10,612,481,190	\$ 6,954,866,030

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, 2022

(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, 2022, are in the tables on the next page. 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.

**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, 2022

Deferred Outflows of Resources	Year of deferral	Amortization period	June 30, 2021	Additions	Deductions	June 30, 2022
State/School:						
Differences between expected and actual experience:						
	2019	5.10 years	\$ 28,782,008	\$ -	\$ 13,705,717	\$ 15,076,291
	2020	5.12 years	46,621,716	-	14,942,857	31,678,859
	2021	5.18 years	8,260,587	-	1,976,217	6,284,370
	2022	5.15 years	-	130,722,711	25,383,051	105,339,660
Subtotal			<u>83,664,311</u>	<u>130,722,711</u>	<u>56,007,842</u>	<u>158,379,180</u>
Differences between expected and actual earnings on plan investments:						
	2018	5 years	(11,653,775)	-	(11,653,775)	-
	2019	5 years	79,854,149	-	39,927,075	39,927,074
	2020	5 years	495,754,895	-	165,251,631	330,503,264
	2021	5 years	(1,953,743,447)	-	(488,435,862)	(1,465,307,585)
	2022	5 years	-	2,120,809,467	424,161,893	1,696,647,574
Subtotal			<u>(1,389,788,178)</u>	<u>2,120,809,467</u>	<u>129,250,962</u>	<u>601,770,327</u>
Changes in assumptions:						
	2017	5.42 years	30,145,728	-	30,145,728	-
	2020	5.12 years	211,761,384	-	67,872,238	143,889,146
	2021	5.18 years	569,092,374	-	136,146,501	432,945,873
	2022	5.15 years	-	647,222,393	125,674,251	521,548,142
Subtotal			<u>810,999,486</u>	<u>647,222,393</u>	<u>359,838,718</u>	<u>1,098,383,161</u>
Total State/School			<u>\$ (495,124,381)</u>	<u>\$ 2,898,754,571</u>	<u>\$ 545,097,522</u>	<u>\$ 1,858,532,668</u>
Local:						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 21,098,922	\$ -	\$ 6,762,475	\$ 14,336,447
	2021	5.18 years	26,266,110	-	6,283,758	19,982,352
	2022	5.15 years	-	50,727,181	9,849,938	40,877,243
Subtotal			<u>47,365,032</u>	<u>50,727,181</u>	<u>22,896,171</u>	<u>75,196,042</u>
Differences between expected and actual earnings on plan investments:						
	2018	5 years	(3,897,152)	-	(3,897,152)	-
	2019	5 years	24,386,300	-	12,193,150	12,193,150
	2020	5 years	151,127,746	-	50,375,915	100,751,831
	2021	5 years	(597,718,049)	-	(149,429,512)	(448,288,537)
	2022	5 years	-	629,539,297	125,907,859	503,631,438
Subtotal			<u>(426,101,155)</u>	<u>629,539,297</u>	<u>35,150,260</u>	<u>168,287,882</u>
Changes in assumptions:						
	2017	5.42 years	7,412,269	-	7,412,269	-
	2020	5.12 years	60,100,137	-	19,262,864	40,837,273
	2021	5.18 years	168,700,409	-	40,358,949	128,341,460
	2022	5.15 years	-	184,405,612	35,806,915	148,598,697
Subtotal			<u>236,212,815</u>	<u>184,405,612</u>	<u>102,840,997</u>	<u>317,777,430</u>
Total Local			<u>\$ (142,523,308)</u>	<u>\$ 864,672,090</u>	<u>\$ 160,887,428</u>	<u>\$ 561,261,354</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, 2022

(continued from previous page)

Deferred Outflows of Resources	Year of deferral	Amortization period	June 30, 2021	Additions	Deductions	June 30, 2022
Police & Firemen:						
Differences between expected and actual experience:						
	2017	5.42 years	\$ 736,220	\$ -	\$ 736,220	\$ -
	2018	5.23 years	7,747,887	-	6,299,096	1,448,791
	2019	5.10 years	8,993,069	-	4,282,415	4,710,654
	2020	5.12 years	680,133	-	217,992	462,141
	2021	5.18 years	57,139,735	-	13,669,793	43,469,942
	2022	5.15 years	-	13,788,256	2,677,331	11,110,925
Subtotal			<u>75,297,044</u>	<u>13,788,256</u>	<u>27,882,847</u>	<u>61,202,453</u>
Differences between expected and actual earnings on plan investments:						
	2018	5 years	(2,285,245)	-	(2,285,245)	-
	2019	5 years	14,626,219	-	7,313,109	7,313,110
	2020	5 years	89,790,629	-	29,930,209	59,860,420
	2021	5 years	(352,478,917)	-	(88,119,729)	(264,359,188)
	2022	5 years	-	370,209,801	74,041,960	296,167,841
Subtotal			<u>(250,347,314)</u>	<u>370,209,801</u>	<u>20,880,304</u>	<u>98,982,183</u>
Changes in assumptions:						
	2017	5.42 years	6,222,496	-	6,222,496	-
	2020	5.12 years	48,710,792	-	15,612,433	33,098,359
	2021	5.18 years	66,447,951	-	15,896,639	50,551,312
	2022	5.15 years	-	126,189,174	24,502,752	101,686,422
Subtotal			<u>121,381,239</u>	<u>126,189,174</u>	<u>62,234,320</u>	<u>185,336,093</u>
Total Police and Firemen			<u>\$ (53,669,031)</u>	<u>\$ 510,187,231</u>	<u>\$ 110,997,471</u>	<u>\$ 345,520,729</u>
Judges:						
Differences between expected and actual earnings on plan investments:						
	2018	5 years	\$ (182,273)	\$ -	\$ (182,273)	\$ -
	2019	5 years	1,013,204	-	506,601	506,603
	2020	5 years	6,115,582	-	2,038,527	4,077,055
	2021	5 years	(23,502,226)	-	(5,875,556)	(17,626,670)
	2022	5 years	-	24,282,052	4,856,410	19,425,642
Subtotal			<u>(16,555,713)</u>	<u>24,282,052</u>	<u>1,343,709</u>	<u>6,382,630</u>
Changes in assumptions:						
	2017	5.42 years	764,588	-	764,588	-
	2020	5.12 years	1,975,982	-	633,328	1,342,654
	2021	5.18 years	3,860,020	-	923,450	2,936,570
	2022	5.15 years	-	5,072,786	985,007	4,087,779
Subtotal			<u>6,600,590</u>	<u>5,072,786</u>	<u>3,306,373</u>	<u>8,367,003</u>
Total Judges			<u>\$ (9,955,123)</u>	<u>\$ 29,354,838</u>	<u>\$ 4,650,082</u>	<u>\$ 14,749,633</u>
Total deferred outflows of resources			<u>\$ (701,271,843)</u>	<u>\$ 4,302,968,730</u>	<u>\$ 821,632,503</u>	<u>\$ 2,780,064,384</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, 2022

Deferred Inflows of Resources	Year of deferral	Amortization period	June 30, 2021	Additions	Deductions	June 30, 2022
State/School:						
Differences between expected and actual experience:						
	2017	5.42 years	\$ 9,678,475	\$ -	\$ 9,678,475	\$ -
	2018	5.23 years	16,601,209	-	13,496,919	3,104,290
Total State/School			<u>26,279,684</u>	<u>-</u>	<u>23,175,394</u>	<u>3,104,290</u>
Local:						
Differences between expected and actual experience:						
	2018	5.23 years	1,675,662	-	1,362,325	313,337
	2019	5.10 years	6,204,812	-	2,954,673	3,250,139
Total Local			<u>7,880,474</u>	<u>-</u>	<u>4,316,998</u>	<u>3,563,476</u>
Judges:						
Differences between expected and actual experience:						
	2017	5.42 years	31,951	-	31,951	-
	2018	5.23 years	558,190	-	453,813	104,377
	2019	5.10 years	506,454	-	241,169	265,285
	2020	5.12 years	1,335,888	-	428,169	907,719
	2021	5.18 years	375,308	-	89,787	285,521
	2022	5.15 years	-	3,045,948	591,446	2,454,502
Total Judges			<u>2,807,791</u>	<u>3,045,948</u>	<u>1,836,335</u>	<u>4,017,404</u>
Total deferred inflows of resources			<u>\$ 36,967,949</u>	<u>\$ 3,045,948</u>	<u>\$ 29,328,727</u>	<u>\$ 10,685,170</u>

The following table provides the combined deferred outflows/(inflows), as of June 30, 2022, that will be recognized in pension expense in future years:

	State/School	Local	Police & Firemen	Judges	Total
Deferred outflows/(inflows) of resources:					
2023	\$ 523,501,278	\$ 154,104,301	\$ 101,473,696	\$ 2,612,821	\$ 781,692,096
2024	474,343,353	144,883,696	88,857,621	2,427,649	710,512,319
2025	234,843,867	71,900,948	44,568,395	232,693	351,545,903
2026	600,081,286	179,960,405	106,544,002	5,400,033	891,985,726
2027	22,658,594	6,848,528	4,077,015	59,033	33,643,170
Thereafter	-	-	-	-	-
Total	<u>\$ 1,855,428,378</u>	<u>\$ 557,697,878</u>	<u>\$ 345,520,729</u>	<u>\$ 10,732,229</u>	<u>\$ 2,769,379,214</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, 2022

(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, 2022, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 422,265,040	\$ 144,401,150	\$ 94,170,755	\$ 6,073,344	\$ 666,910,289
Interest	1,579,346,259	446,535,927	280,463,167	14,829,133	2,321,174,486
Benefit term changes	-	-	-	-	-
Projected earnings on plan investments	(1,247,162,497)	(370,130,877)	(217,661,790)	(14,277,057)	(1,849,232,221)
Employee contributions	(315,779,744)	(120,282,611)	(43,915,144)	(1,862,896)	(481,840,395)
Expensed portion of difference between actual and expected experience in the total pension liability	25,383,051	9,849,938	2,677,331	(591,446)	37,318,874
Expensed portion of current-period assumption changes	125,674,251	35,806,915	24,502,752	985,007	186,968,925
Expensed portion of difference between projected and actual earnings on plan investments	424,161,893	125,907,859	74,041,960	4,856,410	628,968,122
Administrative expenses	13,147,829	3,903,931	2,295,750	150,569	19,498,079
Other changes	(37,027,367)	(2,287,337)	(1,575,765)	(1,146)	(40,891,615)
Recognition of beginning Deferred Outflows of Resources	469,967,964	142,649,380	100,180,402	4,866,494	717,664,240
Recognition of beginning Deferred Inflows of Resources	(523,265,031)	(160,628,274)	(90,404,974)	(7,302,718)	(781,600,997)
Total	\$ 936,711,648	\$ 255,726,001	\$ 224,774,444	\$ 7,725,694	\$ 1,424,937,787

**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, 2022

Employer	Non Employer Contributions	Employer Proportionate Share
4930 North Central Kansas Technical College	\$ 584,244	0.083409 %
4931 North West Kansas Technical College	443,718	0.063347
5045 Allen County Community College	657,408	0.093854
5046 Coffeyville Community College	873,445	0.124696
5047 Garden City Community College	1,622,655	0.231656
5048 Hutchinson Community College	3,236,640	0.462075
5049 Kansas City Kansas Community College	3,990,252	0.569663
5050 Neosho County Community College	1,006,780	0.143732
5107 Cowley County Community College	1,645,928	0.234979
5108 Barton County Community College	2,075,937	0.296368
5109 Butler County Community College	3,358,835	0.479520
5110 Colby Community College	764,323	0.109118
5111 Independence Community College	839,092	0.119792
5112 Labette Community College	814,886	0.116336
5113 Pratt Community College	801,314	0.114399
5177 Cloud County Community College	787,921	0.112486
5178 Dodge City Community College	1,468,422	0.209637
5179 Fort Scott Community College	934,165	0.133365
5180 Highland Community College	1,202,381	0.171656
5404 Seward County Community College	1,149,580	0.164118
5406 Johnson County Community College	11,806,471	1.685534
5596 NW Kansas Education Service Center	1,268,969	0.181163
5600 SC Kansas Special Education Coop	1,297,185	0.185191
5604 ANW Special Education Coop	1,135,435	0.162099
5608 Tri County Special Education Coop	1,210,985	0.172885
5609 Keystone Learning Services	1,685,070	0.240567
5612 SE Kansas Education Service Center	3,164,436	0.451767
5624 Reno County Education Coop	968,073	0.138206
5626 High Plains Educational Coop	1,079,130	0.154061
5634 SW Kansas Coop District 613	1,801,222	0.257149
5638 East Central Kansas Coop in Education	817,597	0.116723
5655 Brown Co Kansas Special Educ Coop	324,409	0.046314
5657 Doniphan County Education Coop	266,439	0.038038
5671 Marion County Special Education Coop	504,206	0.071982
5688 Sumner County Education Services	418,495	0.059746
9034 Three Lakes Educational Cooperative	778,123	0.111088
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	302,107	0.043130
9047 SW Plains Regional Service Center	275,635	0.039351
9055 South Central Kansas Education Service	814,220	0.116241
9056 Smoky Hill Education Service Center	421,584	0.060187
9273 NC Kansas Sp Ed Coop Interlocal 636	725,819	0.103621
9274 Southeast Kansas Interlocal 637	2,198,626	0.313884
9303 Wsu Campus of Applied Sciences and Technology	2,037,153	0.290831
9304 Manhattan Area Technical College	478,995	0.068383
9305 Flint Hills Technical College	493,119	0.070399
9395 Salina Area Technical College	387,880	0.055375
9487 Western Kansas Com College Virtual Ed Consortium	52,028	0.007428
9507 Butler Co Special Education Interlocal # 638	2,375,900	0.339192
Total Special Funding Situation	\$ 67,347,237	9.614741%

**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, 2022

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 5,959,913	\$ 668,402
4931 North West Kansas Technical College	4,526,401	507,634
5045 Allen County Community College	6,706,251	752,104
5046 Coffeyville Community College	8,910,037	999,258
5047 Garden City Community College	16,552,765	1,856,387
5048 Hutchinson Community College	33,017,142	3,702,862
5049 Kansas City Kansas Community College	40,704,743	4,565,024
5050 Neosho County Community College	10,270,237	1,151,804
5107 Cowley County Community College	16,790,207	1,883,016
5108 Barton County Community College	21,176,701	2,374,960
5109 Butler County Community College	34,263,658	3,842,658
5110 Colby Community College	7,796,926	874,423
5111 Independence Community College	8,559,627	959,959
5112 Labette Community College	8,312,681	932,265
5113 Pratt Community College	8,174,275	916,742
5177 Cloud County Community College	8,037,655	901,420
5178 Dodge City Community College	14,979,418	1,679,937
5179 Fort Scott Community College	9,529,473	1,068,727
5180 Highland Community College	12,265,521	1,375,574
5404 Seward County Community College	11,726,900	1,315,168
5406 Johnson County Community College	120,438,345	13,507,122
5596 NW Kansas Education Service Center	12,944,835	1,451,759
5600 SC Kansas Special Education Coop	13,232,652	1,484,038
5604 ANW Special Education Coop	11,582,634	1,298,989
5608 Tri County Special Education Coop	12,353,338	1,385,423
5609 Keystone Learning Services	17,189,492	1,927,796
5612 SE Kansas Education Service Center	32,280,593	3,620,258
5624 Reno County Education Coop	9,875,382	1,107,521
5626 High Plains Educational Coop	11,008,286	1,234,576
5634 SW Kansas Coop District 613	18,374,344	2,060,677
5638 East Central Kansas Coop in Education	8,340,334	935,366
5655 Brown Co Kansas Special Educ Coop	3,309,324	371,140
5657 Doniphan County Education Coop	2,717,970	304,819
5671 Marion County Special Education Coop	5,143,407	576,832
5688 Sumner County Education Services	4,269,095	478,778
9034 Three Lakes Educational Cooperative	7,937,690	890,209
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	3,081,814	345,624
9047 SW Plains Regional Service Center	2,811,789	315,341
9055 South Central Kansas Education Service	8,305,893	931,503
9056 Smoky Hill Education Service Center	4,300,606	482,312
9273 NC Kansas Sp Ed Coop Interlocal 636	7,404,143	830,372
9274 Southeast Kansas Interlocal 637	22,428,291	2,515,326
9303 Wsu Campus of Applied Sciences and Technology	20,781,060	2,330,589
9304 Manhattan Area Technical College	4,886,244	547,991
9305 Flint Hills Technical College	5,030,295	564,146
9395 Salina Area Technical College	3,956,769	443,750
9487 Western Kansas Com College Virtual Ed Consortium	530,761	59,525
9507 Butler Co Special Education Interlocal # 638	24,236,651	2,718,133
Total Special Funding Situation	\$ 687,012,568	\$ 77,048,239

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
State/School Group:		
Special Funding Situation Subtotal	\$ 126,115	\$ 105,762,128
Employer - State of Kansas		
S175 Kansas Housing Resource Corporation	\$ 1,624	\$ 1,348,107
S176 Kansas Development Finance Authority	210	175,923
S246 Fort Hays State University	1,425	1,194,685
S276 Dept of Transportation	24,817	20,812,038
S367 Kansas State University	9,577	8,031,746
S379 Emporia State University	1,153	967,162
S385 Pittsburg State University	1,926	1,615,245
S450 Kansas Lottery	1,148	963,028
S561 Kansas Board of Regents	112	94,122
S682 Staff Benefits University of Kansas	6,030	5,057,107
S683 University of Kansas Medical Center	3,357	2,815,405
S715 Wichita State University	2,527	2,118,840
Other state agencies (less KPERS)	203,035	170,268,320
State Subtotal	\$ 256,941	\$ 215,461,728
Employers - Others		
4930 North Central Kansas Technical College	\$ 21	\$ 17,732
4931 North West Kansas Technical College	7	5,654
5045 Allen County Community College	-	-
5046 Coffeyville Community College	14,490	26,414
5047 Garden City Community College	19	15,736
5048 Hutchinson Community College	189	91,692
5049 Kansas City Kansas Community College	1,981	162,232
5050 Neosho County Community College	19	16,115
5107 Cowley County Community College	294	47,193
5108 Barton County Community College	50	42,172
5109 Butler County Community College	58	48,424
5110 Colby Community College	1,453	41,200
5111 Independence Community College	4,593	16,878
5112 Labette Community College	3	2,380
5113 Pratt Community College	50	41,577
5177 Cloud County Community College	64	53,196
5178 Dodge City Community College	12,541	140,629
5179 Fort Scott Community College	5,128	113,206
5180 Highland Community College	6	5,126
5404 Seward County Community College	24	20,220
5406 Johnson County Community College	65	54,210
5596 NW Kansas Education Service Center	128	94,327
5600 SC Kansas Special Education Coop	3,552	80,952
5604 ANW Special Education Coop	45	37,689
5608 Tri County Special Education Coop	-	-
5609 Keystone Learning Services	87	29,275
5612 SE Kansas Education Service Center	133	112,185
5624 Reno County Education Coop	37	31,433
5626 High Plains Educational Coop	32	27,110

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5634 SW Kansas Coop District 613	\$ 389	\$ 129,485
5638 East Central Kansas Coop in Education	27	22,717
5655 Brown Co Kansas Special Educ Coop	-	-
5657 Doniphan County Education Coop	14	5,648
5671 Marion County Special Education Coop	133	36,882
5688 Sumner County Education Services	19	16,111
9034 Three Lakes Educational Cooperative	176	147,939
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	10	8,444
9047 SW Plains Regional Service Center	17	14,514
9055 South Central Kansas Education Service	144	120,883
9056 Smoky Hill Education Service Center	24	20,174
9273 NC Kansas Sp Ed Coop Interlocal 636	13	5,637
9274 Southeast Kansas Interlocal 637	67	55,790
9303 Wsu Campus of Applied Sciences and Technology	151	18,726
9304 Manhattan Area Technical College	-	-
9305 Flint Hills Technical College	214	41,708
9395 Salina Area Technical College	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-
9507 Butler Co Special Education Interlocal # 638	862	136,189
4828 USD 202 Turner	7,436	6,218,547
4829 USD 203 Piper	4,075	3,378,186
4871 USD 205 Bluestem	920	771,721
4882 USD 204 Bonner Springs	5,816	4,414,216
4912 USD 206 Remington-Whitewater	944	791,945
4977 USD 209 Moscow	401	335,903
4978 USD 233 Olathe	67,015	52,820,374
4979 USD 242 Weskan	206	172,469
4980 USD 250 Pittsburg	4,958	4,140,534
4981 USD 253 Emporia	9,622	8,005,257
4982 USD 259 Wichita	102,599	86,015,264
4983 USD 260 Derby	227,377	10,705,246
4984 USD 262 Valley Center	5,837	4,894,971
4985 USD 265 Goddard	11,542	9,679,630
4986 USD 266 Maize	14,585	12,094,579
4987 USD 268 Cheney	1,439	1,118,047
4988 USD 290 Ottawa	4,710	3,950,151
4990 USD 314 Brewster	308	258,201
4991 USD 348 Baldwin City	1,998	1,675,347
4992 USD 349 Stafford	3,456	515,243
4993 USD 352 Goodland	3,890	1,322,532
4994 USD 359 Argonia Public Schools	374	313,868
4995 USD 363 Holcomb	1,678	1,393,981
4996 USD 371 Montezuma	470	379,616
4997 USD 373 Newton	6,945	5,806,218
4998 USD 376 Sterling	859	720,100
4999 USD 383 Manhattan-Ogden	15,152	12,011,395
5000 USD 385 Andover	8,322	6,978,560
5001 USD 386 Madison-Virgil	493	413,344
5002 USD 390 Hamilton	231	145,770
5004 USD 394 Rose Hill	2,516	2,109,569

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5005 USD 396 Douglass Public Schools	\$ 1,128	\$ 945,590
5006 USD 398 Peabody-Burns	501	420,372
5007 USD 399 Paradise	264	221,267
5008 USD 404 Riverton	1,239	1,039,221
5010 USD 409 Atchison Public Schools	2,817	2,352,409
5011 USD 420 Osage City	1,136	952,938
5012 USD 421 Lyndon	738	618,849
5013 USD 443 Dodge City	31,576	11,232,771
5014 USD 446 Independence	3,035	2,539,596
5015 USD 448 Inman	790	662,163
5016 USD 449 Easton	1,114	912,699
5017 USD 453 Leavenworth	8,617	5,915,624
5018 USD 456 Marais Des Cygnes Valley	500	419,393
5019 USD 470 Arkansas City	5,457	4,316,015
5020 USD 475 Geary Co	16,258	12,402,777
5021 USD 477 Ingalls	538	450,961
5022 USD 480 Liberal	8,915	6,805,487
5024 USD 215 Lakin	1,193	1,000,639
5025 USD 234 Fort Scott	3,460	2,901,224
5026 USD 251 North Lyon	724	607,363
5027 USD 261 Haysville	11,447	9,599,973
5028 USD 267 Renwick	2,622	2,198,548
5029 USD 288 Central Heights	925	775,572
5031 USD 305 Salina	18,157	15,226,952
5032 USD 361 Chaparral Schools	1,608	1,342,200
5033 USD 378 Riley Co	1,304	878,915
5034 USD 403 Otis-Bison	465	389,844
5035 USD 413 Chanute	2,968	2,488,798
5036 USD 415 Hiawatha	1,587	1,330,579
5037 USD 418 McPherson	5,363	4,497,508
5038 USD 422 Kiowa County	710	595,776
5039 USD 439 Sedgwick Public Schools	883	740,463
5040 USD 445 Coffeyville	2,776	2,327,618
5041 USD 457 Garden City	13,571	11,334,650
5042 USD 458 Basehor-Linwood	4,766	3,982,843
5043 USD 465 Winfield	6,512	5,343,173
5056 USD 223 Barnes	677	567,970
5057 USD 258 Humboldt	1,231	1,025,435
5058 USD 273 Beloit	2,391	2,004,771
5059 USD 284 Chase County	709	594,343
5060 USD 285 Cedar Vale	342	286,757
5061 USD 286 Chautauqua County	743	593,798
5062 USD 287 West Franklin	1,179	988,300
5063 USD 327 Ellsworth	989	829,127
5064 USD 338 Valley Falls	681	570,935
5065 USD 342 McLouth	819	686,715
5066 USD 380 Vermillion	918	769,853
5067 USD 389 Eureka	1,442	1,204,896
5068 USD 417 Council Grove	1,381	1,158,285
5069 USD 440 Halstead	1,224	1,026,593

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5070 USD 464 Tonganoxie	\$ 3,092	\$ 2,592,843
5072 USD 482 Dighton	409	343,030
5073 USD 487 Herington	790	645,744
5076 USD 217 Rolla	316	265,053
5077 USD 218 Elkhart	870	729,659
5078 USD 226 Meade	688	544,643
5079 USD 235 Uniontown	864	724,790
5080 USD 252 Southern Lyon County	1,100	922,707
5081 USD 254 Barber County North	946	792,942
5082 USD 269 Palco	222	186,475
5083 USD 270 Plainville	638	535,070
5087 USD 281-Graham County	668	560,186
5088 USD 289 Wellsville	1,239	1,038,684
5089 USD 298 Lincoln	563	472,038
5090 USD 303 Ness City	521	436,825
5092 USD 321 Kaw Valley	2,428	2,036,356
5093 USD 322 Onaga-Havensville-Wheaton	555	465,417
5095 USD 329 Mill Creek Valley	861	721,994
5096 USD 346 Jayhawk	1,067	894,294
5098 USD 360 Caldwell	548	451,519
5099 USD 365 Garnett	1,736	1,455,865
5100 USD 367 Osawatomie	1,896	1,537,122
5101 USD 372 Silver Lake	1,350	1,124,739
5102 USD 379 Clay Center	2,945	2,353,571
5103 USD 382 Pratt	1,779	1,491,536
5104 USD 419 Canton-Galva	557	467,502
5105 USD 459 Bucklin	527	388,266
5106 USD 483 Kismet-Plains	12,659	1,149,606
5116 USD 210 Hugoton	1,665	1,396,668
5117 USD 212 Northern Valley	335	266,225
5118 USD 214 Ulysses	2,407	2,007,118
5119 USD 219 Minneola	550	461,068
5120 USD 231 Gardner Edgerton	12,396	10,295,292
5122 USD 255 South Barber County	484	405,548
5123 USD 256 Marmaton Valley	479	401,518
5125 USD 320 Wamego	3,344	2,803,984
5127 USD 332 Cunningham	405	339,543
5128 USD 335 North Jackson	758	548,570
5129 USD 337 Royal Valley	1,579	1,323,901
5130 USD 343 Perry	1,259	1,055,926
5131 USD 364 Marysville	1,623	1,359,996
5132 USD 368 Paola	6,031	5,058,581
5133 USD 381 Spearville-Windhorst	562	471,662
5134 USD 393 Solomon	620	512,155
5135 USD 402 Augusta	2,934	2,448,250
5137 USD 432 Victoria	471	394,763
5138 USD 454 Burlingame Public Schools	493	413,622
5140 USD 463 Udall	694	539,942
5141 USD 467 Wichita County Schools	766	642,125
5142 USD 474 Haviland	336	170,551

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5143 USD 211 Norton	\$ 1,089	\$ 913,042
5144 USD 216 Deerfield	495	414,799
5145 USD 227 Jetmore	552	453,249
5147 USD 232 De Soto	11,460	9,610,377
5148 USD 239 North Ottawa County	1,139	955,127
5149 USD 244 Burlington	2,404	2,015,910
5150 USD 257 Iola	1,866	1,554,608
5151 USD 274 Oakley	727	609,832
5152 USD 282 West Elk	1,511	1,068,605
5153 USD 283 Elk Valley	285	234,801
5154 USD 299 Sylvan Grove	423	354,506
5155 USD 311 Pretty Prairie	659	463,135
5156 USD 315 Colby	1,567	1,314,377
5157 USD 326 Logan	291	244,264
5158 USD 331 Kingman-Norwich	1,528	1,281,560
5159 USD 333 Concordia	2,484	2,078,774
5160 USD 347 Kinsley-Offerle	622	521,886
5161 USD 356 Conway Springs	800	671,020
5162 USD 377 Atchison Co Community	859	714,127
5163 USD 395 LaCrosse	813	499,197
5164 USD 412 Hoxie Community Schools	712	596,860
5166 USD 429 Troy	682	440,926
5167 USD 430 South Brown County	1,161	973,461
5168 USD 431 Hoisington	2,006	1,049,534
5171 USD 444 Little River	508	426,337
5172 USD 447 Cherryvale	1,407	1,169,559
5173 USD 452 Stanton Co	723	599,109
5174 USD 460 Hesston	1,238	1,037,969
5175 USD 462 Central	578	484,990
5176 USD 469 Lansing	15,513	4,009,654
5185 USD 229 Blue Valley	51,720	34,298,114
5186 USD 237 Smith Center	767	634,652
5187 USD 240 Twin Valley	988	828,650
5188 USD 271 Stockton	607	508,733
5189 USD 291 Grinnell	214	179,569
5190 USD 297 St Francis Schools	544	455,935
5191 USD 309 Nickerson	2,003	1,654,099
5192 USD 310 Fairfield	622	521,342
5193 USD 313 Buhler	3,191	2,675,873
5195 USD 323 Rock Creek	1,819	1,506,481
5196 USD 341 Oskaloosa	1,092	907,292
5197 USD 351 Macksville	560	469,678
5198 USD 353 Wellington	5,732	2,393,989
5199 USD 355 Ellinwood	3,387	740,657
5200 USD 362 Prairie View	1,938	1,625,084
5201 USD 369 Burrton	447	355,481
5202 USD 392 Osborne County	548	459,389
5203 USD 400 Smoky Valley	1,454	1,219,592
5204 USD 405 Lyons	2,094	1,756,302
5205 USD 408 Marion	1,039	871,347

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5206 USD 410 Durham Hillsboro Lehigh	\$ 998	\$ 837,282
5207 USD 416 Louisburg	2,194	1,840,144
5208 USD 423 Moundridge	2,214	565,576
5210 USD 428 Great Bend	6,715	5,617,218
5212 USD 434 Santa Fe Trail	1,787	1,491,030
5213 USD 436 Caney Valley	1,308	1,097,220
5214 USD 450 Shawnee Heights	6,813	5,713,437
5215 USD 466 Scott Co	1,758	1,342,568
5216 USD 473 Chapman	1,831	1,535,195
5217 USD 476 Copeland	250	209,733
5218 USD 481 Rural Vista	599	488,070
5219 USD 241 Wallace County Schools	382	319,977
5220 USD 243 Lebo-Waverly	1,044	664,411
5222 USD 307 Ell-Saline	733	615,043
5223 USD 339 Jefferson County North	842	699,231
5226 USD 272 Waconda	488	409,580
5227 USD 275 Triplains	217	158,649
5228 USD 292 Wheatland	356	292,525
5229 USD 294 Oberlin	711	570,221
5230 USD 312 Haven	1,342	1,125,663
5231 USD 336 Holton	3,080	2,567,138
5233 USD 437 Auburn-Washburn	11,339	9,509,648
5235 USD 479 Crest	439	367,868
5236 USD 330 Mission Valley	1,044	875,347
5237 USD 334 Southern Cloud County	486	396,152
5238 USD 387 Altoona-Midway	399	334,374
5239 USD 401 Chase Raymond	341	286,350
5240 USD 494 Syracuse	941	745,739
5241 USD 300 Comanche County	532	446,265
5250 USD 306 SE of Saline	1,211	1,015,984
5251 USD 384 Blue Valley	411	338,562
5267 USD 397 Centre	498	417,528
5268 USD 220 Ashland	485	345,490
5270 USD 224 Clifton-Clyde	673	564,302
5271 USD 225 Fowler	233	195,743
5272 USD 230 Spring Hill	7,169	6,012,235
5274 USD 249 Frontenac	1,525	1,279,252
5275 USD 263 Mulvane	3,607	2,846,906
5276 USD 264 Clearwater	1,693	1,419,793
5278 USD 293 Quinter	577	483,943
5280 USD 308 Hutchinson	9,514	7,978,705
5281 USD 316 Golden Plains	464	388,971
5283 USD 325 Phillipsburg	891	746,918
5284 USD 340 Jefferson West	1,441	1,202,889
5285 USD 344 Pleasanton	710	595,604
5286 USD 350 St John-Hudson	1,056	521,690
5287 USD 357 Belle Plaine	1,112	914,443
5288 USD 358 Oxford	643	539,563
5289 USD 366 Woodson	837	690,377
5291 USD 374 Sublette	1,080	878,077

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5292 USD 375 Circle	\$ 3,005	\$ 2,520,216
5293 USD 388 Ellis	676	566,536
5294 USD 407 Russell County	1,626	1,363,188
5295 USD 411 Goessel	534	447,449
5296 USD 435 Abilene	2,219	1,861,220
5297 USD 461 Neodesha	1,337	1,121,552
5298 USD 468 Healy	161	135,003
5299 USD 471 Dexter	435	364,421
5300 USD 484 Fredonia	1,187	995,672
5302 USD 489 Hays	5,755	4,236,879
5303 USD 490 El Dorado	3,058	2,564,666
5304 USD 491 Eudora	2,716	2,240,381
5305 USD 492 Flinthills	575	482,132
5306 USD 495 Fort Larned	2,010	1,685,673
5307 USD 496 Pawnee Heights	344	288,251
5308 USD 497 Lawrence	19,428	16,292,918
5309 USD 499 Galena	1,385	1,161,512
5310 USD 502 Lewis	206	172,373
5312 USD 345 Seaman	7,533	6,132,370
5313 USD 438 Skyline	634	531,469
5314 USD 501 Topeka Public Schools	34,831	25,435,014
5316 USD 208 Trego County	837	701,523
5317 USD 246 Arma	921	772,233
5318 USD 247 Cherokee	1,031	858,789
5319 USD 248 Girard	1,534	1,270,118
5320 USD 426 Pike Valley	380	319,022
5321 USD 498 Valley Heights	780	653,847
5322 USD 504 Oswego	869	728,823
5324 USD 500 Kansas City	86,401	42,927,885
5329 USD 245 Leroy-Gridley	506	400,383
5330 USD 493 Columbus	1,701	1,426,423
5331 USD 503 Parsons	2,269	1,903,079
5332 USD 506 Labette County	2,475	1,996,481
5333 USD 505 Chetopa	819	660,162
5337 USD 207 Fort Leavenworth	6,801	2,590,502
5366 USD 508 Baxter Springs	1,575	1,309,395
5367 USD 507 Satanta	646	541,869
5368 USD 101 Erie-St Paul	6,393	705,703
5405 USD 511 Attica	643	338,699
5409 USD 200 Greeley Co	442	370,571
5410 USD 509 South Haven	432	361,933
5430 USD 512 Shawnee Mission	49,588	39,837,415
5436 USD 102 Cimarron-Ensign	1,338	1,040,822
5590 USD 103 Cheylin	298	249,881
5696 Kansas State H S Activities Assoc	482	404,193
9291 USD 105 Rawlins County	678	568,819
9302 USD 106 Western Plains	435	290,829
9332 USD 107 Rock Hills	623	522,227
9333 USD 108 Washington County	713	598,061
9335 USD 109 Republic County	876	734,485

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
9389 USD 110 Thunder Ridge	\$ 1,112	\$ 390,399
9410 USD 111 Doniphan West	685	547,201
9444 USD 114 Riverside	1,039	871,156
9445 USD 112 Central Plains	1,000	838,398
9446 USD 113 Prairie Hills	1,806	1,514,394
9461 USD 115 Nemaha Central Schools	1,405	1,178,426
Other Employers Subtotal	\$ 1,318,987	\$ 778,776,144
Special Funding Situation - State of Kansas Subtotal	\$ 126,115	\$ 105,762,128
State Subtotal	\$ 256,941	\$ 215,461,728
Total State/School	\$ 1,702,043	\$ 1,100,000,000

(1) 2022 School Employer Contributions include POB Series 2021K proceeds of \$500.0M; and the receipt of \$600.0M per SB 421 - the latter to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
State/School Group									
Special Funding Situation - Subtotal	\$ 971,228,183	\$ 687,012,568	\$ 449,490,560	\$ 39,145,220	\$ 34,049,452	\$ 12,411,240	\$ 48,896,005	\$ 896,981	\$ -
Nonspecial Funding Situation									
Employer - State of Kansas									
S175 Kansas Housing Resource Corporation	\$ 12,379,834	\$ 8,757,058	\$ 5,729,466	\$ 1,472,305	\$ 1,450,665	\$ 1,101,870	\$ 1,412,426	\$ 125,067	\$ -
S176 Kansas Development Finance Authority	1,615,525	1,142,765	747,675	57,787	50,239	40,109	96,784	3,560	-
S246 Fort Hays State University	10,970,984	7,760,487	5,077,441	(25,634)	129,088	(16,341)	506,921	6,595	-
S276 Dept of Transportation	191,119,763	135,191,381	88,451,438	8,417,196	7,791,879	3,199,538	9,903,668	204,624	-
S367 Kansas State University	73,756,656	52,172,858	34,135,048	(68,672)	518,713	(502,592)	3,100,837	1,243	-
S379 Emporia State University	8,881,600	6,282,531	4,110,461	(385,244)	(211,158)	(262,436)	136,560	(36,816)	-
S385 Pittsburg State University	14,832,971	10,492,321	6,864,793	6,413	294,152	21,074	598,389	(8,007)	-
S450 Kansas Lottery	8,843,619	6,255,664	4,092,883	383,324	344,289	117,385	440,826	7,351	-
S561 Kansas Board of Regents	864,381	611,433	400,041	(3,488)	37,263	22,465	46,787	1,021	-
S682 Staff Benefits University of Kansas	46,440,109	32,850,096	21,492,777	(859,738)	(119,218)	(642,048)	1,581,746	(56,678)	-
S683 University of Kansas Medical Center	25,854,261	18,288,392	11,965,516	1,297,651	1,170,158	539,639	1,573,632	66,997	-
S715 Wichita State University	19,457,618	13,763,633	9,005,109	(613,533)	(91,775)	(227,709)	770,031	(5,792)	-
Other state agencies (less KPERS)	1,563,597,293	1,106,033,594	723,642,743	85,261,157	77,442,971	32,344,126	86,620,120	2,527,877	-
State Subtotal	\$ 1,978,614,614	\$ 1,399,602,213	\$ 915,715,391	\$ 94,939,524	\$ 88,807,266	\$ 35,735,080	\$ 106,788,727	\$ 2,837,042	\$ -

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
Employers - Other									
4930 North Central Kansas Technical College	\$ 162,835	\$ 115,184	\$ 75,361	\$ (1,616)	\$ 14,149	\$ 9,119	\$ 14,623	\$ 1,111	\$ -
4931 North West Kansas Technical College	51,921	36,727	24,030	2,598	3,114	(712)	2,584	94	-
5045 Allen County Community College	-	-	-	(7,042)	(9,324)	(9,396)	(6,158)	(819)	-
5046 Coffeyville Community College	242,536	171,561	112,247	41,265	40,085	34,119	43,059	4,851	-
5047 Garden City Community College	144,451	102,179	66,853	7,941	14,746	3,655	14,592	1,452	-
5048 Hutchinson Community College	842,057	595,641	389,709	16,196	15,365	3,138	35,874	(192)	-
5049 Kansas City Kansas Community College	1,489,762	1,053,805	689,471	(81,545)	32,659	(48,803)	72,296	3,383	-
5050 Neosho County Community College	147,986	104,680	68,489	(21,458)	12,683	(399)	(5,603)	(2,116)	-
5107 Cowley County Community College	433,352	306,538	200,558	36,258	32,521	23,184	38,422	2,853	-
5108 Barton County Community College	387,290	273,955	179,240	44,469	39,132	19,940	30,327	1,890	-
5109 Butler County Community College	444,666	314,541	205,794	(51,284)	(18,755)	(10,181)	(68)	(3,245)	-
5110 Colby Community College	378,299	267,596	175,079	28,503	32,079	27,469	29,077	1,424	-
5111 Independence Community College	154,956	109,611	71,715	24,909	28,965	(24,826)	(85,219)	(15,760)	-
5112 Labette Community College	21,819	15,434	10,098	(7,147)	(9,152)	(6,572)	1,915	381	-
5113 Pratt Community College	381,835	270,097	176,716	43,685	44,023	33,084	37,811	2,837	-
5177 Cloud County Community College	488,506	345,552	226,084	66,312	41,389	16,824	32,925	1,677	-
5178 Dodge City Community College	1,291,370	913,469	597,654	145,635	146,283	120,207	184,077	19,553	-
5179 Fort Scott Community College	1,039,540	735,334	481,106	144,408	118,091	105,935	153,396	16,337	-
5180 Highland Community College	47,073	33,298	21,786	(14,685)	(7,188)	41	2,792	106	-
5404 Seward County Community College	185,665	131,333	85,927	9,994	14,828	14,849	14,106	614	-
5406 Johnson County Community College	497,800	352,126	230,385	(112,045)	(54,735)	10,077	31,476	1,192	-
5596 NW Kansas Education Service Center	866,199	612,719	400,883	(24,511)	(13,702)	(22,733)	34,690	242	-
5600 SC Kansas Special Education Coop	743,366	525,831	344,034	(73,130)	(34,463)	(12,694)	27,422	(574)	-
5604 ANW Special Education Coop	346,076	244,802	160,166	(75,097)	(54,581)	(39,784)	(20,341)	(5,232)	-
5608 Tri County Special Education Coop	-	-	-	(36,464)	(28,234)	(47,840)	(10,986)	(347)	-
5609 Keystone Learning Services	268,800	190,139	124,402	(128,356)	(72,939)	(83,029)	(30,920)	(4,995)	-
5612 SE Kansas Education Service Center	1,030,247	728,760	476,805	(82,571)	(15,574)	(21,598)	39,509	(215)	-
5624 Reno County Education Coop	288,699	204,216	133,612	(33,490)	(22,979)	(14,072)	23,329	2,394	-
5626 High Plains Educational Coop	249,001	176,134	115,239	(114,532)	(45,821)	(19,064)	16,442	1,558	-
5634 SW Kansas Coop District 613	1,189,042	841,086	550,296	100,407	62,718	(11,365)	14,989	(6,040)	-
5638 East Central Kansas Coop in Education	208,595	147,553	96,539	(17,567)	(33,018)	(26,070)	(3,628)	(1,511)	-
5655 Brown Co Kansas Special Educ Coop	-	-	-	(1,337)	132	132	(3,102)	(570)	-
5657 Doniphan County Education Coop	51,820	36,656	23,983	(11,855)	5,600	5,133	6,330	578	-
5671 Marion County Special Education Coop	338,702	239,586	156,753	(25,430)	5,880	7,630	19,027	539	-
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	(273,393)	(242,084)	(225,896)	(258,802)	(39,968)	-
5688 Sumner County Education Services	147,986	104,680	68,489	6,702	14,735	12,735	14,456	1,057	-
9034 Three Lakes Educational Cooperative	1,358,544	960,986	628,743	133,115	128,079	71,569	90,080	3,552	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	77,579	54,877	35,904	(30,609)	(10,378)	(9,245)	1,501	(38)	-
9047 SW Plains Regional Service Center	133,238	94,248	61,663	(32,678)	(25,864)	(16,709)	(5,057)	(1,476)	-
9055 South Central Kansas Education Service	1,110,048	785,209	513,737	102,696	86,175	46,519	67,918	2,220	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9056 Smoky Hill Education Service Center	\$ 185,261	\$ 131,047	\$ 85,740	\$ 20,081	\$ 31,623	\$ 16,773	\$ (7,537)	\$ (3,337)	\$ -
9273 Nc Kansas Sp Ed Coop Interlocal 636	51,820	36,656	23,983	(13,006)	4,708	3,773	4,572	307	-
9274 Southeast Kansas Interlocal 637	512,346	362,415	237,117	(4,626)	13,889	7,333	29,205	1,058	-
9303 Wsu Campus of Applied Sciences and Technology	171,927	121,615	79,569	12,097	23,569	18,755	14,016	603	-
9304 Manhattan Area Technical College	-	-	-	(886)	(114)	-	-	-	-
9305 Flint Hills Technical College	383,047	270,954	177,277	28,068	25,456	9,618	27,707	1,769	-
9395 Salina Area Technical College	-	-	-	(5,755)	(6,327)	(759)	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	(26,017)	(24,130)	(20,383)	(3,574)	-	-
9507 Butler Co Special Education Interlocal # 638	1,250,661	884,673	578,814	76,569	97,613	69,242	84,031	3,260	-
4828 USD 202 Turner	57,105,727	40,394,577	26,428,892	3,200,025	3,290,185	1,113,434	3,047,149	75,936	-
4829 USD 203 Piper	31,022,365	21,944,127	14,357,347	2,492,058	2,167,368	1,212,093	2,181,807	116,340	-
4871 USD 205 Bluestem	7,086,774	5,012,934	3,279,804	376,585	328,265	162,025	398,777	11,896	-
4882 USD 204 Bonner Springs	40,536,316	28,673,961	18,760,464	2,181,809	2,018,264	1,034,862	2,350,510	77,451	-
4912 USD 206 Remington0Whitewater	7,272,540	5,144,338	3,365,778	403,870	341,818	151,102	409,533	12,859	-
4977 USD 209 Moscow	3,084,680	2,181,994	1,427,610	100,440	101,210	54,276	176,617	6,164	-
4978 USD 233 Olathe	485,056,744	343,112,036	224,487,336	32,133,779	27,305,951	14,126,710	30,065,207	1,229,431	-
4979 USD 242 Weskan	1,583,807	1,120,329	732,996	83,088	71,675	23,533	92,141	3,678	-
4980 USD 250 Pittsburg	38,023,075	26,896,183	17,597,320	2,206,143	2,025,736	1,090,386	2,394,592	103,471	-
4981 USD 253 Emporia	73,513,413	52,000,796	34,022,474	3,686,033	3,077,878	1,245,459	3,924,907	99,546	-
4982 USD 259 Wichita	789,890,060	558,740,375	365,566,127	41,826,087	40,585,673	22,350,218	53,354,342	2,817,147	-
4983 USD 260 Derby	98,307,729	69,539,421	45,497,440	5,397,643	5,022,423	2,698,430	6,171,699	267,647	-
4984 USD 262 Valley Center	44,951,156	31,796,862	20,803,680	4,058,296	3,784,188	2,547,812	3,951,889	286,538	-
4985 USD 265 Goddard	88,889,337	62,877,183	41,138,549	7,343,057	7,180,717	4,866,942	7,627,339	537,631	-
4986 USD 266 Maize	111,066,165	78,564,288	51,402,125	10,222,183	9,815,490	7,083,196	10,410,725	798,952	-
4987 USD 268 Cheney	10,267,216	7,262,667	4,751,733	543,571	551,076	296,201	647,561	28,104	-
4988 USD 290 Ottawa	36,274,817	25,659,526	16,788,215	1,905,561	1,724,875	833,882	2,120,671	75,567	-
4990 USD 314 Brewster	2,371,114	1,677,242	1,097,366	164,122	134,218	65,120	149,887	6,693	-
4991 USD 348 Baldwin City	15,384,914	10,882,746	7,120,236	831,893	648,445	285,944	864,191	27,710	-
4992 USD 349 Stafford	4,731,520	3,346,910	2,189,777	369,500	334,046	208,715	357,331	21,365	-
4993 USD 352 Goodland	12,144,975	8,590,927	5,620,771	597,542	557,512	259,840	733,641	30,256	-
4994 USD 359 Argonia Public Schools	2,882,247	2,038,800	1,333,922	131,493	152,019	68,015	176,157	7,420	-
4995 USD 363 Holcomb	12,801,165	9,055,093	5,924,460	715,846	683,378	401,828	823,883	36,802	-
4996 USD 371 Montezuma	3,486,112	2,465,953	1,613,395	160,933	139,657	45,382	175,221	3,210	-
4997 USD 373 Newton	53,319,299	37,716,192	24,676,509	2,320,568	2,364,505	1,018,200	3,026,929	101,741	-
4998 USD 376 Sterling	6,612,814	4,677,672	3,060,452	284,986	281,717	142,887	389,365	14,485	-
4999 USD 383 Manhattan00gden	110,302,293	78,023,952	51,048,600	7,480,358	6,810,457	3,398,168	7,542,273	404,499	-
5000 USD 385 Andover	64,085,022	45,331,484	29,658,954	4,004,051	3,656,822	2,155,068	4,107,689	176,784	-
5001 USD 386 Madison0Virgil	3,795,822	2,685,031	1,756,731	154,081	184,255	84,080	217,465	7,252	-
5002 USD 390 Hamilton	1,338,644	946,910	619,533	53,215	54,508	16,510	56,070	(778)	-
5004 USD 394 Rose Hill	19,372,462	13,703,397	8,965,698	1,197,866	1,066,723	536,776	1,226,228	54,694	-
5005 USD 396 Douglass Public Schools	8,683,511	6,142,409	4,018,784	331,820	312,224	131,891	455,143	10,573	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5006 USD 398 Peabody0Burns	\$ 3,860,371	\$ 2,730,690	\$ 1,786,604	\$ 218,808	\$ 173,383	\$ 113,441	\$ 228,129	\$ 7,503	\$ -
5007 USD 399 Paradise	2,031,907	1,437,299	940,379	52,525	49,471	22,349	99,423	1,393	-
5008 USD 404 Riverton	9,543,346	6,750,627	4,416,721	406,785	409,518	131,549	497,914	12,013	-
5010 USD 409 Atchison Public Schools	21,602,459	15,280,818	9,997,755	780,294	683,949	(65,884)	919,053	1,617	-
5011 USD 420 Osage City	8,750,988	6,190,141	4,050,013	504,855	450,938	240,815	559,846	25,726	-
5012 USD 421 Lyndon	5,682,976	4,019,936	2,630,117	322,844	298,091	171,066	359,115	15,375	-
5013 USD 443 Dodge City	103,152,082	72,966,145	47,739,437	6,223,220	4,642,488	2,380,252	5,742,991	160,256	-
5014 USD 446 Independence	23,321,423	16,496,752	10,793,302	1,107,660	1,035,149	469,865	1,508,415	77,270	-
5015 USD 448 Inman	6,080,771	4,301,323	2,814,219	345,665	285,671	144,024	356,994	12,741	-
5016 USD 449 Easton	8,381,477	5,928,761	3,879,001	438,768	445,931	221,398	500,366	18,518	-
5017 USD 453 Leavenworth	54,323,989	38,426,874	25,141,487	2,877,458	2,599,796	1,355,489	3,250,240	122,839	-
5018 USD 456 Marais Des Cygnes Valley	3,851,380	2,724,331	1,782,443	183,933	188,420	87,200	246,789	12,063	-
5019 USD 470 Arkansas City	39,634,560	28,036,090	18,343,125	2,398,478	2,287,963	1,021,514	2,488,113	111,577	-
5020 USD 475 Geary Co	113,896,389	80,566,290	52,711,971	5,430,895	5,135,465	2,801,918	7,244,016	336,237	-
5021 USD 477 Ingalls	4,141,191	2,929,332	1,916,569	275,081	237,802	138,640	273,368	12,892	-
5022 USD 480 Liberal	62,495,760	44,207,297	28,923,434	2,487,563	1,866,099	528,561	3,003,855	40,189	-
5024 USD 215 Lakin	9,188,987	6,499,966	4,252,722	500,858	436,965	186,625	466,487	7,134	-
5025 USD 234 Fort Scott	26,642,376	18,845,877	12,330,260	1,464,681	1,327,003	656,090	1,474,139	38,866	-
5026 USD 251 North Lyon	5,577,516	3,945,338	2,581,310	207,870	250,861	107,125	302,427	8,045	-
5027 USD 261 Haysville	88,157,891	62,359,784	40,800,031	5,189,560	4,331,669	2,121,509	5,366,439	219,403	-
5028 USD 267 Renwick	20,189,569	14,281,389	9,343,860	837,981	789,607	493,379	1,151,728	35,025	-
5029 USD 288 Central Heights	7,122,230	5,038,015	3,296,213	142,194	331,167	102,706	399,451	14,100	-
5031 USD 305 Salina	139,831,159	98,911,631	64,714,747	7,324,105	6,692,813	3,635,363	8,792,913	388,837	-
5032 USD 361 Chaparral Schools	12,325,589	8,718,687	5,704,361	720,248	677,932	388,529	778,990	32,840	-
5033 USD 378 Riley Co	8,071,161	5,709,254	3,735,384	419,672	351,728	117,503	444,900	14,266	-
5034 USD 403 Otis0Bison	3,579,954	2,532,333	1,656,826	133,902	123,528	57,251	185,682	3,865	-
5035 USD 413 Chanute	22,854,938	16,166,777	10,577,410	1,376,126	1,264,898	799,494	1,490,409	66,373	-
5036 USD 415 Hiawatha	12,218,918	8,643,231	5,654,993	712,198	638,748	322,448	749,437	30,574	-
5037 USD 418 McPherson	41,301,198	29,215,011	19,114,456	1,505,067	1,855,655	741,274	2,280,024	69,057	-
5038 USD 422 Kiowa County	5,471,047	3,870,026	2,532,035	383,404	366,442	182,123	331,288	11,856	-
5039 USD 439 Sedgwick Public Schools	6,799,792	4,809,933	3,146,987	331,866	352,262	186,513	422,021	17,681	-
5040 USD 445 Coffeyville	21,374,873	15,119,831	9,892,427	1,277,161	1,149,747	591,133	1,196,686	31,691	-
5041 USD 457 Garden City	104,087,678	73,627,953	48,172,437	5,064,094	4,576,521	2,217,389	5,825,599	174,190	-
5042 USD 458 Basehor0Linwood	36,575,032	25,871,888	16,927,157	2,588,379	2,253,046	1,267,079	2,372,330	105,320	-
5043 USD 465 Winfield	49,067,093	34,708,331	22,708,562	3,065,499	2,488,085	1,395,997	3,200,437	153,418	-
5056 USD 223 Barnes	5,215,783	3,689,461	2,413,898	284,601	262,499	145,380	334,158	15,321	-
5057 USD 258 Humboldt	9,416,674	6,661,023	4,358,096	594,265	556,173	302,355	584,165	23,049	-
5058 USD 273 Beloit	18,410,097	13,022,654	8,520,310	1,047,552	839,004	318,900	1,007,725	29,469	-
5059 USD 284 Chase County	5,457,915	3,860,737	2,525,958	262,568	258,627	153,327	301,851	7,183	-
5060 USD 285 Cedar Vale	2,633,347	1,862,737	1,218,730	146,831	132,593	67,853	169,662	8,118	-
5061 USD 286 Chautauqua County	5,452,965	3,857,235	2,523,667	339,037	322,279	194,024	351,657	15,091	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5062 USD 287 West Franklin	\$ 9,075,649	\$ 6,419,794	\$ 4,200,268	\$ 361,975	\$ 391,643	\$ 187,269	\$ 537,627	\$ 20,865	\$ -
5063 USD 327 Ellsworth	7,613,969	5,385,853	3,523,793	373,588	314,852	143,356	410,413	10,475	-
5064 USD 338 Valley Falls	5,242,956	3,708,682	2,426,473	202,055	279,555	169,011	339,795	15,382	-
5065 USD 342 McLouth	6,306,235	4,460,808	2,918,566	389,088	331,387	198,027	409,563	18,755	-
5066 USD 380 Vermillion	7,069,703	5,000,858	3,271,903	377,466	329,363	157,730	416,543	15,452	-
5067 USD 389 Eureka	11,064,726	7,826,797	5,120,825	567,764	536,508	302,766	675,345	26,500	-
5068 USD 417 Council Grove	10,636,727	7,524,046	4,922,745	556,741	588,139	362,921	665,970	26,217	-
5069 USD 440 Halstead	9,427,382	6,668,597	4,363,052	503,300	415,864	198,332	533,423	16,911	-
5070 USD 464 Tonganoxie	23,810,434	16,842,661	11,019,620	1,279,005	1,162,916	548,188	1,426,338	55,976	-
5072 USD 482 Dighton	3,150,138	2,228,296	1,457,904	141,439	126,596	59,468	170,066	4,364	-
5073 USD 487 Herington	5,929,956	4,194,642	2,744,421	293,747	271,195	134,544	339,611	11,082	-
5076 USD 217 Rolla	2,434,046	1,721,758	1,126,492	39,043	67,746	40,822	142,844	5,538	-
5077 USD 218 Elkhart	6,700,596	4,739,765	3,101,078	175,564	236,693	141,347	399,897	15,615	-
5078 USD 226 Meade	5,001,532	3,537,907	2,314,741	102,979	104,839	5,158	210,397	(1,051)	-
5079 USD 235 Uniontown	6,655,846	4,708,111	3,080,368	266,985	306,446	185,041	399,611	14,573	-
5080 USD 252 Southern Lyon County	8,473,299	5,993,713	3,921,497	552,710	516,356	283,159	565,196	27,624	-
5081 USD 254 Barber County North	7,281,732	5,150,841	3,370,032	482,283	441,857	246,387	487,573	23,956	-
5082 USD 269 Palco	1,712,398	1,211,290	792,509	39,152	53,338	37,133	107,009	4,789	-
5083 USD 270 Plainville	4,913,649	3,475,742	2,274,068	277,118	256,728	128,297	282,862	8,958	-
5087 USD 281 Graham County	5,144,265	3,638,872	2,380,799	262,940	227,348	109,633	304,955	11,724	-
5088 USD 289 Wellsville	9,538,396	6,747,125	4,414,430	481,212	461,647	201,892	539,954	17,335	-
5089 USD 298 Lincoln	4,334,735	3,066,239	2,006,143	115,393	125,402	29,670	216,006	4,454	-
5090 USD 303 Ness City	4,011,387	2,837,514	1,856,495	193,785	226,434	111,720	255,522	11,656	-
5092 USD 321 Kaw Valley	18,700,110	13,227,798	8,654,529	949,126	798,005	358,642	1,057,588	34,664	-
5093 USD 322 Onaga0Havensville0Wheaton	4,274,025	3,023,295	1,978,046	214,946	179,158	76,916	243,663	8,455	-
5095 USD 329 Mill Creek Valley	6,630,189	4,689,962	3,068,493	231,197	259,571	142,134	365,733	9,977	-
5096 USD 346 Jayhawk	8,212,379	5,809,147	3,800,741	508,103	453,811	217,121	478,514	16,037	-
5098 USD 360 Caldwell	4,146,343	2,932,977	1,918,954	223,058	216,102	91,537	244,386	9,232	-
5099 USD 365 Garnett	13,369,372	9,457,022	6,187,430	643,415	573,388	267,516	748,933	23,081	-
5100 USD 367 Osawatomie	14,115,566	9,984,854	6,532,773	493,509	470,961	126,035	636,032	1,332	-
5101 USD 372 Silver Lake	10,328,633	7,306,111	4,780,157	540,183	462,732	219,230	616,747	24,408	-
5102 USD 379 Clay Center	21,613,166	15,288,392	10,002,710	895,107	617,685	422,292	1,225,618	38,937	-
5103 USD 382 Pratt	13,696,962	9,688,748	6,339,041	798,066	710,495	393,210	857,279	36,203	-
5104 USD 419 Canton0Galva	4,293,117	3,036,799	1,986,882	133,338	175,737	100,804	246,201	7,888	-
5105 USD 459 Bucklin	3,565,509	2,522,116	1,650,140	215,696	195,153	105,136	198,574	4,873	-
5106 USD 483 Kismet0Plains	10,557,027	7,467,668	4,885,859	468,898	418,158	204,442	618,264	23,236	-
5116 USD 210 Hugoton	12,825,813	9,072,528	5,935,867	405,186	454,104	326,244	701,265	16,037	-
5117 USD 212 Northern Valley	2,444,753	1,729,332	1,131,447	82,444	75,953	41,937	127,851	2,691	-
5118 USD 214 Ulysses	18,431,613	13,037,873	8,530,267	683,937	715,352	330,845	966,900	21,004	-
5119 USD 219 Minneola	4,234,023	2,994,999	1,959,533	236,414	202,375	107,368	246,503	8,253	-
5120 USD 231 Gardner Edgerton	94,543,120	66,876,469	43,755,155	5,551,014	4,530,517	2,241,460	5,754,561	235,876	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5122 USD 255 South Barber County	\$ 3,724,203	\$ 2,634,370	\$ 1,723,585	\$ 193,566	\$ 178,118	\$ 96,262	\$ 225,099	\$ 8,718	\$ -
5123 USD 256 Marmaton Valley	3,687,232	2,608,218	1,706,474	200,934	158,764	87,836	224,152	9,051	-
5125 USD 320 Wamego	25,749,408	18,214,223	11,916,989	1,252,054	1,232,974	646,894	1,568,909	63,307	-
5127 USD 332 Cunningham	3,118,116	2,205,645	1,443,084	141,544	128,265	88,518	186,948	6,625	-
5128 USD 335 North Jackson	5,037,594	3,563,416	2,331,430	279,504	257,925	124,390	288,565	9,169	-
5129 USD 337 Royal Valley	12,157,602	8,599,859	5,626,615	469,772	552,321	313,703	748,143	30,847	-
5130 USD 343 Perry	9,696,686	6,859,094	4,487,688	545,909	505,340	246,596	579,516	21,813	-
5131 USD 364 Marysville	12,489,030	8,834,300	5,780,002	617,477	554,097	233,482	695,977	21,596	-
5132 USD 368 Paola	46,453,645	32,859,671	21,499,042	2,293,265	1,928,604	762,069	2,470,020	61,958	-
5133 USD 381 Spearville0Windhorst	4,331,300	3,063,809	2,004,553	198,045	211,818	111,759	215,023	1,639	-
5134 USD 393 Solomon	4,703,236	3,326,903	2,176,687	306,568	246,456	146,460	269,314	7,415	-
5135 USD 402 Augusta	22,482,598	15,903,397	10,405,089	1,005,470	936,103	417,850	1,257,335	39,523	-
5137 USD 432 Victoria	3,625,209	2,564,345	1,677,770	157,833	172,664	91,223	226,147	9,880	-
5138 USD 454 Burlingame Public Schools	3,798,348	2,686,817	1,757,899	215,795	216,995	103,982	237,659	10,314	-
5140 USD 463 Udall	4,958,398	3,507,396	2,294,778	259,635	273,600	156,752	295,249	9,891	-
5141 USD 467 Wichita County Schools	5,896,722	4,171,133	2,729,040	215,777	236,253	137,910	353,510	13,632	-
5142 USD 474 Haviland	1,566,230	1,107,896	724,861	82,720	88,850	48,973	106,047	5,497	-
5143 USD 211 Norton	8,384,609	5,930,977	3,880,450	348,356	313,370	80,907	420,569	8,535	-
5144 USD 216 Deerfield	3,809,156	2,694,463	1,762,902	140,915	102,005	74,708	193,894	2,784	-
5145 USD 227 Jetmore	4,162,202	2,944,195	1,926,293	211,784	197,522	113,819	244,261	8,163	-
5147 USD 232 De Soto	88,253,451	62,427,379	40,844,257	4,533,467	3,938,744	1,850,097	4,941,394	149,410	-
5148 USD 239 North Ottawa County	8,771,090	6,204,360	4,059,316	415,928	390,580	196,650	502,436	16,451	-
5149 USD 244 Burlington	18,512,425	13,095,037	8,567,668	989,884	912,994	457,403	1,128,147	45,922	-
5150 USD 257 Iola	14,276,179	10,098,466	6,607,106	546,912	546,213	212,527	764,656	20,696	-
5151 USD 274 Oakley	5,600,144	3,961,344	2,591,782	310,964	363,253	172,423	338,508	12,554	-
5152 USD 282 West Elk	9,813,156	6,941,480	4,541,591	591,144	435,654	245,325	717,276	45,772	-
5153 USD 283 Elk Valley	2,156,256	1,525,259	997,929	68,523	109,368	60,489	141,841	7,025	-
5154 USD 299 Sylvan Grove	3,255,496	2,302,823	1,506,664	166,972	160,258	69,245	188,822	6,740	-
5155 USD 311 Pretty Prairie	4,253,014	3,008,432	1,968,322	306,995	275,486	129,517	241,505	6,687	-
5156 USD 315 Colby	12,070,123	8,537,980	5,586,130	787,821	738,504	425,009	772,973	32,671	-
5157 USD 326 Logan	2,243,128	1,586,710	1,038,134	81,336	89,727	41,289	119,288	2,821	-
5158 USD 331 Kingman0Norwich	11,768,696	8,324,760	5,446,627	619,121	557,377	284,538	694,180	25,107	-
5159 USD 333 Concordia	19,089,622	13,503,325	8,834,798	1,203,137	916,009	307,523	1,085,125	38,957	-
5160 USD 347 Kinsley0Offerle	4,792,533	3,390,069	2,218,014	216,190	236,375	158,605	315,810	14,750	-
5161 USD 356 Conway Springs	6,162,087	4,358,843	2,851,853	220,664	244,029	120,484	345,775	10,787	-
5162 USD 377 Atchison Co Community	6,557,963	4,638,872	3,035,067	272,213	313,984	175,894	365,729	9,528	-
5163 USD 395 LaCrosse	4,584,241	3,242,730	2,121,616	254,296	233,669	123,462	264,177	8,244	-
5164 USD 412 Hoxie Community Schools	5,481,048	3,877,100	2,536,664	375,384	332,900	148,091	345,215	15,444	-
5166 USD 429 Troy	4,049,066	2,864,166	1,873,933	281,808	225,209	128,235	294,179	17,756	-
5167 USD 430 South Brown County	8,939,380	6,323,402	4,137,202	453,447	440,392	205,930	521,455	18,473	-
5168 USD 431 Hoisington	9,637,997	6,817,579	4,460,526	553,242	464,729	234,973	557,023	18,406	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter	
5171 USD 444 Little River	\$ 3,915,121	\$ 2,769,418	\$ 1,811,943	\$ 140,805	\$ 152,498	\$ 66,464	\$ 212,310	\$ 5,858	\$ -	
5172 USD 447 Cherryvale	10,740,267	7,597,286	4,970,664	434,792	449,189	209,377	611,111	20,458	-	
5173 USD 452 Stanton Co	5,501,654	3,891,676	2,546,201	146,224	138,235	38,974	303,335	10,832	-	
5174 USD 460 Hesston	9,531,831	6,742,481	4,411,392	520,634	483,070	235,732	551,435	18,305	-	
5175 USD 462 Central	4,453,730	3,150,411	2,061,214	165,042	139,019	84,033	248,390	7,441	-	
5176 USD 469 Lansing	36,821,204	26,046,022	17,041,087	1,991,544	1,922,856	927,467	2,159,625	75,749	-	
5185 USD 229 Blue Valley	314,964,264	222,794,613	145,767,458	15,432,893	12,981,489	5,788,152	17,960,991	618,308	-	
5186 USD 237 Smith Center	5,828,133	4,122,616	2,697,297	259,344	272,892	109,663	313,260	8,033	-	
5187 USD 240 Twin Valley	7,609,625	5,382,781	3,521,783	409,367	361,709	162,874	417,748	11,334	-	
5188 USD 271 Stockton	4,671,719	3,304,609	2,162,101	341,078	286,760	144,911	292,483	12,142	-	
5189 USD 291 Grinnell	1,648,961	1,166,417	763,150	97,062	91,904	58,105	112,280	5,644	-	
5190 USD 297 St Francis Schools	4,186,951	2,961,701	1,937,747	197,301	169,136	46,475	232,778	8,252	-	
5191 USD 309 Nickerson	15,189,855	10,744,768	7,029,961	834,364	632,883	341,942	864,286	27,103	-	
5192 USD 310 Fairfield	4,787,583	3,386,567	2,215,724	213,464	199,017	75,971	234,375	2,793	-	
5193 USD 313 Buhler	24,572,892	17,381,997	11,372,490	1,228,423	1,056,512	484,734	1,501,418	65,500	-	
5195 USD 323 Rock Creek	13,834,241	9,785,854	6,402,574	992,969	957,945	666,862	979,014	48,278	-	
5196 USD 341 Oskaloosa	8,331,778	5,893,606	3,856,000	424,037	401,268	188,235	471,757	14,697	-	
5197 USD 351 Macksville	4,313,118	3,050,947	1,996,138	189,770	186,915	92,819	246,244	8,061	-	
5198 USD 353 Wellington	21,984,294	15,550,914	10,174,470	979,912	975,581	535,828	1,417,897	68,692	-	
5199 USD 355 Ellinwood	6,801,509	4,811,148	3,147,782	402,329	360,036	201,904	424,479	17,535	-	
5200 USD 362 Prairie View	14,923,379	10,556,272	6,906,634	768,125	765,351	289,092	882,878	35,309	-	
5201 USD 369 Burrton	3,264,385	2,309,111	1,510,778	148,615	137,836	61,205	173,247	4,022	-	
5202 USD 392 Osborne County	4,218,669	2,984,138	1,952,427	260,404	246,705	122,207	269,164	12,177	-	
5203 USD 400 Smoky Valley	11,199,681	7,922,260	5,183,283	533,640	539,860	250,372	630,219	19,170	-	
5204 USD 405 Lyons	16,128,381	11,408,648	7,464,317	742,211	732,003	322,261	920,583	31,187	-	
5205 USD 408 Marion	8,001,663	5,660,094	3,703,220	548,529	498,507	282,416	582,082	34,409	-	
5206 USD 410 Durham Hillsboro Lehigh	7,688,922	5,438,872	3,558,482	414,586	355,979	145,164	451,647	17,541	-	
5207 USD 416 Louisburg	16,898,314	11,953,271	7,820,647	925,104	836,847	406,294	1,026,145	41,675	-	
5208 USD 423 Moundridge	5,193,762	3,673,884	2,403,706	305,583	264,905	83,748	394,502	28,842	-	
5210 USD 428 Great Bend	51,583,667	36,488,467	23,873,248	2,437,748	2,250,724	1,106,057	2,858,671	80,814	-	
5212 USD 434 Santa Fe Trail	13,692,315	9,685,461	6,336,890	899,609	682,267	439,192	923,811	46,491	-	
5213 USD 436 Caney Valley	10,075,895	7,127,333	4,663,188	585,654	466,038	205,119	573,708	19,077	-	
5214 USD 450 Shawnee Heights	52,467,241	37,113,476	24,282,172	3,341,151	3,003,924	1,482,447	3,348,808	152,663	-	
5215 USD 466 Scott Co	12,329,023	8,721,116	5,705,950	694,883	674,893	280,147	750,445	31,649	-	
5216 USD 473 Chapman	14,097,889	9,972,349	6,524,592	490,461	550,011	392,045	845,808	30,302	-	
5217 USD 476 Copeland	1,926,044	1,362,415	891,385	108,044	105,758	42,445	122,098	5,884	-	
5218 USD 481 Rural Vista	4,482,014	3,170,419	2,074,304	224,480	206,605	86,491	248,909	7,533	-	
5219 USD 241 Wallace County Schools	2,938,411	2,078,528	1,359,915	102,959	99,295	31,286	150,104	3,333	-	
5220 USD 243 LeboWaverly	6,101,378	4,315,899	2,823,756	258,122	247,511	64,166	296,418	4,338	-	
5222 USD 307 ElloSaline	5,648,024	3,995,213	2,613,942	251,811	206,670	106,188	336,905	13,590	-	
5223 USD 339 Jefferson County North	6,421,190	4,542,123	2,971,767	382,073	364,447	198,564	379,014	12,402	-	

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5226 USD 272 Waconda	\$ 3,761,174	\$ 2,660,522	\$ 1,740,695	\$ 273,188	\$ 203,692	\$ 103,012	\$ 219,830	\$ 7,297	\$ -
5227 USD 275 Triplains	1,456,932	1,030,583	674,278	105,607	95,303	64,818	105,323	5,663	-
5228 USD 292 Wheatland	2,686,279	1,900,179	1,243,227	178,786	158,327	86,024	194,979	11,764	-
5229 USD 294 Oberlin	5,236,390	3,704,038	2,423,435	215,796	207,006	122,991	324,893	14,066	-
5230 USD 312 Haven	10,337,118	7,312,113	4,784,084	382,206	417,433	234,801	579,585	16,819	-
5231 USD 336 Holton	23,574,363	16,675,673	10,910,365	931,712	1,103,339	600,017	1,759,525	116,763	-
5233 USD 437 Auburn0Washburn	87,328,360	61,773,003	40,416,119	5,408,399	4,645,147	2,251,016	5,158,714	184,579	-
5235 USD 479 Crest	3,378,228	2,389,640	1,563,466	134,287	131,148	67,757	174,794	3,135	-
5236 USD 330 Mission Valley	8,038,432	5,686,103	3,720,237	363,999	318,934	192,405	482,876	18,539	-
5237 USD 334 Southern Cloud County	3,637,937	2,573,348	1,683,660	188,445	175,200	98,404	202,518	5,173	-
5238 USD 387 Altoona0Midway	3,070,639	2,172,062	1,421,111	120,237	88,799	19,906	140,797	948	-
5239 USD 401 Chase Raymond	2,629,610	1,860,093	1,217,000	117,139	141,001	69,953	148,487	4,252	-
5240 USD 494 Syracuse	6,848,178	4,844,160	3,169,380	453,872	396,346	206,998	413,196	15,066	-
5241 USD 300 Comanche County	4,098,159	2,898,893	1,896,654	253,466	221,773	134,202	283,453	15,187	-
5250 USD 306 SE of Saline	9,329,903	6,599,644	4,317,938	496,762	440,088	241,880	572,692	23,367	-
5251 USD 384 Blue Valley	3,109,025	2,199,214	1,438,876	157,757	148,366	70,661	186,595	7,396	-
5267 USD 397 Centre	3,834,208	2,712,183	1,774,496	253,669	231,738	119,748	216,984	5,712	-
5268 USD 220 Ashland	3,172,664	2,244,231	1,468,329	120,335	98,533	28,665	135,166	(1,176)	-
5270 USD 224 Clifton0Clyde	5,182,045	3,665,596	2,398,283	334,817	329,777	154,878	316,481	12,311	-
5271 USD 225 Fowler	1,797,553	1,271,526	831,919	(17,816)	(7,350)	(12,178)	55,929	(3,652)	-
5272 USD 230 Spring Hill	55,211,200	39,054,456	25,552,093	4,533,964	3,592,364	1,803,291	3,538,688	155,937	-
5274 USD 249 Frontenac	11,747,584	8,309,827	5,436,856	677,652	615,068	311,939	723,952	29,959	-
5275 USD 263 Mulvane	26,143,566	18,493,037	12,099,408	1,319,276	1,304,130	605,293	1,546,135	57,895	-
5276 USD 264 Clearwater	13,038,145	9,222,724	6,034,136	571,622	540,293	259,933	782,546	32,026	-
5278 USD 293 Quinter	4,444,134	3,143,623	2,056,773	259,013	313,848	161,899	257,835	7,163	-
5280 USD 308 Hutchinson	73,269,564	51,828,306	33,909,619	4,098,448	3,512,063	1,764,488	4,422,619	175,065	-
5281 USD 316 Golden Plains	3,571,974	2,526,689	1,653,132	265,348	180,389	106,402	229,742	10,370	-
5283 USD 325 Phillipsburg	6,859,088	4,851,877	3,174,429	298,257	279,318	111,760	332,002	3,183	-
5284 USD 340 Jefferson West	11,046,341	7,813,792	5,112,317	647,220	657,874	466,692	735,948	32,175	-
5285 USD 344 Pleasanton	5,469,532	3,868,954	2,531,334	270,116	241,123	125,647	327,791	12,782	-
5286 USD 350 St John0Hudson	4,790,714	3,388,782	2,217,173	215,061	266,763	98,822	266,909	8,213	-
5287 USD 357 Belle Plaine	8,397,438	5,940,051	3,886,387	471,214	405,402	186,517	515,206	22,190	-
5288 USD 358 Oxford	4,954,863	3,504,895	2,293,142	296,274	262,332	139,052	296,254	10,697	-
5289 USD 366 Woodson	6,339,873	4,484,603	2,934,133	303,618	378,916	66,897	424,628	26,433	-
5291 USD 374 Sublette	8,063,484	5,703,824	3,731,831	340,487	312,423	143,445	438,895	12,103	-
5292 USD 375 Circle	23,143,536	16,370,921	10,710,975	1,273,961	1,183,040	627,251	1,429,931	59,083	-
5293 USD 388 Ellis	5,202,550	3,680,101	2,407,773	249,633	210,578	80,336	280,216	7,756	-
5294 USD 407 Russell County	12,518,325	8,855,021	5,793,560	698,756	595,308	313,107	694,843	18,340	-
5295 USD 411 Goessel	4,108,967	2,906,539	1,901,656	265,811	209,766	124,900	257,881	10,695	-
5296 USD 435 Abilene	17,091,858	12,090,177	7,910,220	629,929	602,212	309,986	995,200	37,050	-
5297 USD 461 Neodesha	10,299,339	7,285,389	4,766,599	595,065	560,415	308,475	653,325	28,466	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5298 USD 468 Healy	\$ 1,239,751	\$ 876,956	\$ 573,765	\$ 39,275	\$ 56,587	\$ 29,805	\$ 105,613	\$ 8,597	\$ -
5299 USD 471 Dexter	3,346,510	2,367,203	1,548,786	289,337	251,843	139,955	226,834	10,727	-
5300 USD 484 Fredonia	9,143,430	6,467,740	4,231,637	535,923	458,630	225,895	556,767	22,613	-
5302 USD 489 Hays	38,907,861	27,522,049	18,006,805	1,653,982	480,979	(13,736)	1,309,408	(68,170)	-
5303 USD 490 El Dorado	23,551,635	16,659,596	10,899,846	1,176,392	934,466	418,668	1,361,697	49,986	-
5304 USD 491 Eudora	20,573,727	14,553,129	9,521,651	1,156,997	1,072,045	535,503	1,273,627	53,915	-
5305 USD 492 Flinthills	4,427,466	3,131,833	2,049,059	256,835	226,564	128,927	266,308	9,639	-
5306 USD 495 Fort Larned	15,479,767	10,949,841	7,164,134	650,465	568,770	225,973	848,172	25,945	-
5307 USD 496 Pawnee Heights	2,647,085	1,872,455	1,225,088	147,217	133,429	63,530	151,760	4,904	-
5308 USD 497 Lawrence	149,620,071	105,835,962	69,245,117	7,111,904	5,694,620	2,492,474	8,275,146	254,261	-
5309 USD 499 Galena	10,666,325	7,544,982	4,936,443	546,752	481,743	231,525	621,110	22,151	-
5310 USD 502 Lewis	1,582,897	1,119,686	732,575	82,474	77,937	33,867	94,914	3,841	-
5312 USD 345 Seaman	56,314,379	39,834,806	26,062,652	3,157,986	2,580,086	1,160,235	3,263,064	116,373	-
5313 USD 438 Skyline	4,880,516	3,452,305	2,258,734	178,890	263,039	90,606	271,220	8,597	-
5314 USD 501 Topeka Public Schools	233,573,233	165,221,469	108,099,173	13,441,401	11,097,642	5,929,093	14,704,081	656,760	-
5316 USD 208 Trego County	6,442,201	4,556,986	2,981,491	417,261	432,315	232,819	509,831	35,208	-
5317 USD 246 Arma	7,091,522	5,016,293	3,282,001	360,632	335,828	178,580	402,671	12,003	-
5318 USD 247 Cherokee	7,886,405	5,578,565	3,649,878	362,190	382,834	199,304	448,899	13,574	-
5319 USD 248 Girard	11,663,641	8,250,448	5,398,007	561,660	574,317	304,364	705,707	27,404	-
5320 USD 426 Pike Valley	2,929,623	2,072,312	1,355,848	90,027	86,963	50,856	159,943	4,412	-
5321 USD 498 Valley Heights	6,004,404	4,247,303	2,778,876	273,381	254,035	80,348	334,932	11,579	-
5322 USD 504 Oswego	6,692,919	4,734,335	3,097,525	315,728	287,551	104,588	347,078	7,558	-
5324 USD 500 Kansas City	394,212,675	278,852,145	182,444,125	24,285,097	19,508,548	15,597,146	29,110,804	1,687,004	-
5329 USD 245 Leroy0Gridley	3,676,726	2,600,787	1,701,612	277,609	239,052	149,206	259,946	13,746	-
5330 USD 493 Columbus	13,099,057	9,265,811	6,062,327	256,934	271,672	238,267	767,281	28,371	-
5331 USD 503 Parsons	17,476,218	12,362,060	8,088,104	1,223,477	654,322	519,628	1,177,896	59,498	-
5332 USD 506 Labette County	18,333,932	12,968,777	8,485,060	878,348	738,986	305,025	1,031,456	34,542	-
5333 USD 505 Chetopa	6,062,386	4,288,318	2,805,711	292,743	290,671	140,459	352,498	12,257	-
5337 USD 207 Fort Leavenworth	23,788,918	16,827,442	11,009,662	1,025,910	706,561	254,897	1,114,395	7,919	-
5366 USD 508 Baxter Springs	12,024,364	8,505,611	5,564,952	506,694	473,587	197,981	675,317	22,498	-
5367 USD 507 Satanta	4,976,076	3,519,901	2,302,959	208,285	204,721	123,795	323,028	15,753	-
5368 USD 101 Erie0St Paul	6,480,586	4,584,138	2,999,256	233,199	285,126	165,796	386,398	14,176	-
5405 USD 511 Attica	3,110,338	2,200,143	1,439,484	225,884	202,258	107,243	204,226	9,471	-
5409 USD 200 Greeley Co	3,402,977	2,407,146	1,574,919	115,276	151,109	52,261	207,030	9,518	-
5410 USD 509 South Haven	3,323,681	2,351,054	1,538,220	223,857	190,765	105,237	214,259	9,633	-
5430 USD 512 Shawnee Mission	365,832,445	258,776,971	169,309,575	13,079,329	14,642,640	7,721,508	22,000,517	889,924	-
5436 USD 102 Cimarron0Ensign	9,557,993	6,760,987	4,423,500	601,196	512,981	219,125	512,663	11,749	-
5590 USD 103 Cheylin	2,294,646	1,623,151	1,061,977	114,594	129,653	83,039	168,714	10,074	-
5696 Kansas State H S Activities Assoc	3,711,778	2,625,581	1,717,835	132,275	175,719	106,302	241,052	11,381	-
9291 USD 105 Rawlins County	5,223,562	3,694,963	2,417,497	357,316	303,590	154,907	306,315	9,985	-
9302 USD 106 Western Plains	2,670,723	1,889,175	1,236,027	158,500	129,049	109,197	201,018	11,979	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9332 USD 107 Rock Hills	\$ 4,795,664	\$ 3,392,284	\$ 2,219,464	\$ 311,893	\$ 270,163	\$ 165,001	\$ 321,926	\$ 15,722	\$ -
9333 USD 108 Washington County	5,492,058	3,884,888	2,541,759	409,124	348,772	210,475	377,846	19,046	-
9335 USD 109 Republic County	6,744,840	4,771,062	3,121,555	433,789	384,380	206,991	421,891	17,424	-
9389 USD 110 Thunder Ridge	3,585,106	2,535,978	1,659,210	157,889	150,281	57,259	199,143	6,411	-
9410 USD 111 Doniphan West	5,025,068	3,554,556	2,325,633	253,661	233,810	114,766	271,484	6,395	-
9444 USD 114 Riverside	7,999,945	5,658,879	3,702,425	246,791	478,333	206,994	485,097	19,560	-
9445 USD 112 Central Plains	7,699,124	5,446,089	3,563,203	240,106	281,480	205,985	468,643	17,995	-
9446 USD 113 Prairie Hills	13,906,870	9,837,230	6,436,188	694,865	625,289	305,366	781,938	23,652	-
9461 USD 115 Nemaha Central Schools	10,821,685	7,654,878	5,008,344	674,481	653,821	373,178	708,511	32,404	-
Other Employers Subtotal	\$ 7,151,608,562	\$ 5,058,795,702	\$ 3,309,809,769	\$ 389,416,534	\$ 351,486,635	\$ 186,697,547	\$ 444,396,554	\$ 18,924,571	\$ -
Special Funding Situation - State of Kansas Subtotal	971,228,183	687,012,568	449,490,560	39,145,220	34,049,452	12,411,240	48,896,005	896,981	-
State Subtotal	1,978,614,614	1,399,602,213	915,715,391	94,939,524	88,807,266	35,735,080	106,788,727	2,837,042	-
Total State/School	\$ 10,101,451,359	\$ 7,145,410,483	\$ 4,675,015,720	\$ 523,501,278	\$ 474,343,353	\$ 234,843,867	\$ 600,081,286	\$ 22,658,594	\$ -

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
Local Group:									
2 Allen County	\$ 6,751,324	\$ 4,699,737	\$ 2,990,467	\$ 391,468	\$ 353,825	\$ 188,400	\$ 431,667	\$ 16,689	\$ -
3 Anderson County	5,157,137	3,589,991	2,284,330	258,532	247,757	128,926	347,698	16,502	-
4 Atchison County	7,115,821	4,953,471	3,151,919	351,661	335,591	145,637	427,709	14,419	-
5 Barber County	3,532,507	2,459,052	1,564,707	199,488	193,369	90,970	215,881	7,234	-
6 Barton County	12,997,583	9,047,888	5,757,218	805,931	718,715	369,721	829,469	31,740	-
7 Bourbon County	5,333,689	3,712,892	2,362,532	329,413	291,152	152,701	360,478	16,647	-
8 Brown County	4,824,426	3,358,383	2,136,957	308,120	279,561	147,690	316,123	12,958	-
9 Butler County	26,291,408	18,301,996	11,645,654	1,535,911	1,436,216	722,139	1,674,637	64,536	-
10 Chase County	4,078,554	2,839,166	1,806,576	289,374	284,021	156,222	294,595	15,007	-
11 Chautauqua County	2,456,665	1,710,136	1,088,168	109,859	112,707	59,407	143,849	3,929	-
12 Cherokee County	5,460,090	3,800,882	2,418,521	166,024	195,007	87,290	267,531	620	-
13 Cheyenne County	2,554,365	1,778,147	1,131,444	131,247	126,434	57,217	122,152	(718)	-
14 Clay County	5,963,698	4,151,454	2,641,592	344,270	317,312	131,655	355,552	11,353	-
15 Cloud County	6,041,949	4,205,927	2,676,253	363,954	338,935	142,362	370,207	13,071	-
16 Coffey County	11,053,408	7,694,507	4,896,054	600,716	574,203	279,764	694,503	26,150	-
17 Comanche County	2,042,447	1,421,790	904,692	102,715	112,619	53,478	125,069	4,206	-
18 Cowley County	8,084,539	5,627,816	3,581,008	413,213	411,644	220,581	509,776	18,835	-
19 Crawford County	21,700,337	15,106,056	9,612,061	1,258,728	1,167,065	604,107	1,370,322	50,693	-
20 Dickinson County	8,555,647	5,955,763	3,789,683	522,252	490,101	274,815	541,454	18,971	-
21 Doniphan County	3,838,230	2,671,872	1,700,126	215,484	188,961	85,082	224,581	6,439	-
22 Douglas County	31,517,230	21,939,799	13,960,407	1,874,362	1,713,408	841,057	1,984,078	73,941	-
23 Edwards County	2,475,000	1,722,899	1,096,289	130,853	123,959	56,958	153,414	5,662	-
24 Elk County	2,527,577	1,759,499	1,119,578	138,945	136,069	61,422	157,298	5,823	-
25 Ellis County	9,207,132	6,409,276	4,078,255	494,236	458,685	222,109	578,420	22,082	-
26 Ellsworth County	4,404,353	3,065,962	1,950,887	255,324	254,149	138,270	290,575	12,062	-
27 Finney County	19,191,295	13,359,459	8,500,693	767,113	707,173	178,885	939,905	6,923	-
28 Ford County	12,111,058	8,430,759	5,364,536	622,927	563,631	278,649	711,630	20,360	-
29 Franklin County	10,044,565	6,992,230	4,449,192	512,329	487,286	222,376	597,674	18,680	-
30 Geary County	14,414,162	10,033,998	6,384,685	665,481	667,418	287,826	834,431	23,592	-
31 Gove County	2,712,581	1,888,284	1,201,525	141,266	135,240	60,339	153,976	3,694	-
32 Graham County	3,170,095	2,206,769	1,404,178	171,060	151,639	75,872	195,501	6,924	-
33 Gray County	3,089,245	2,150,487	1,368,366	151,944	149,638	82,106	193,235	6,956	-
34 Greenwood County	3,987,279	2,775,628	1,766,146	274,302	256,828	137,959	262,048	10,374	-
35 Hamilton County	2,241,759	1,560,535	992,977	105,365	87,256	27,485	127,590	3,831	-
36 Harper County	4,927,295	3,429,993	2,182,522	197,108	212,789	73,853	287,330	9,302	-
37 Harvey County	10,952,481	7,624,250	4,851,349	739,598	691,746	379,452	772,560	38,065	-
38 Jackson County	7,754,227	5,397,878	3,434,698	453,453	417,986	216,191	501,156	20,210	-
39 Jefferson County	9,511,284	6,621,003	4,212,978	318,365	417,893	312,269	625,780	24,699	-
40 Jewell County	3,833,947	2,668,890	1,698,228	188,450	183,751	83,676	225,246	6,642	-
41 Johnson County	234,332,996	163,124,083	103,796,704	13,457,420	12,299,844	6,258,836	15,156,262	621,612	-
42 Kearny County	3,175,064	2,210,228	1,406,380	156,665	155,507	65,921	186,592	5,651	-
43 Kingman County	4,264,957	2,968,926	1,889,143	204,872	216,652	114,343	260,667	8,503	-
44 Kiowa County	3,796,877	2,643,085	1,681,809	203,945	192,826	93,451	236,198	8,628	-
45 Labette County	5,861,257	4,080,143	2,596,216	358,038	346,469	193,006	399,658	18,125	-
46 Lane County	2,189,668	1,524,273	969,903	74,766	77,017	29,441	124,360	3,569	-
47 Leavenworth County	20,249,145	14,095,851	8,969,263	1,353,018	1,228,378	664,352	1,347,040	56,657	-
48 Lincoln County	3,453,342	2,403,943	1,529,641	199,485	178,184	94,194	225,743	9,507	-
49 Linn County	7,268,154	5,059,513	3,219,394	436,632	386,684	181,915	458,647	17,661	-
50 Logan County	2,103,791	1,464,493	931,864	132,558	124,815	76,590	159,116	9,101	-
51 Lyon County	16,472,202	11,466,642	7,296,284	909,053	899,939	491,207	1,077,685	44,209	-
52 McPherson County	12,936,410	9,005,304	5,730,121	752,730	733,894	380,095	866,192	38,679	-
53 Marion County	7,560,226	5,262,831	3,348,766	511,510	474,855	276,460	544,774	27,827	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
54 Marshall County	\$ 5,869,225	\$ 4,085,690	\$ 2,599,745	\$ 395,292	\$ 359,602	\$ 181,191	\$ 376,698	\$ 14,347	\$ -
55 Meade County	4,449,734	3,097,552	1,970,988	269,138	242,987	104,339	306,731	15,850	-
56 Miami County	12,420,208	8,645,965	5,501,472	759,792	692,944	406,706	869,170	42,367	-
57 Mitchell County	5,805,282	4,041,177	2,571,422	305,157	293,360	146,583	355,995	12,107	-
58 Montgomery County	11,479,649	7,991,223	5,084,856	638,491	589,465	294,780	725,369	27,706	-
59 Morris County	3,480,073	2,422,551	1,541,482	212,849	187,979	104,990	211,123	6,246	-
60 Nemaha County	5,522,320	3,844,202	2,446,085	314,727	291,436	141,685	347,767	13,155	-
61 Neosho County	4,699,738	3,271,585	2,081,727	255,964	252,341	125,557	288,220	9,615	-
62 Ness County	2,474,086	1,722,263	1,095,885	89,331	90,388	35,141	145,059	4,814	-
63 Norton County	4,155,720	2,892,883	1,840,756	223,921	214,429	101,691	261,306	9,984	-
64 Osage County	6,582,541	4,582,243	2,915,705	393,929	339,751	115,731	426,122	19,745	-
65 Osborne County	2,438,387	1,697,412	1,080,072	54,285	45,875	(14,675)	106,846	(218)	-
66 Ottawa County	3,766,662	2,622,052	1,668,425	199,876	200,327	116,610	250,134	10,602	-
67 Pawnee County	4,984,013	3,469,475	2,207,645	305,062	273,170	145,354	337,343	15,550	-
68 Phillips County	4,371,254	3,042,921	1,936,226	207,929	208,055	98,984	243,594	5,015	-
69 Pratt County	7,767,906	5,407,401	3,440,757	451,116	400,178	199,623	472,825	15,442	-
70 Rawlins County	2,704,813	1,882,877	1,198,084	138,435	132,299	64,788	165,995	5,777	-
71 Reno County	21,772,734	15,156,453	9,644,129	1,061,680	1,008,202	485,270	1,341,101	48,483	-
72 Republic County	3,544,531	2,467,421	1,570,033	110,421	128,339	48,665	189,463	3,601	-
73 Rice County	4,661,212	3,244,767	2,064,662	194,341	199,102	88,814	259,300	5,791	-
74 Riley County	17,991,650	12,524,361	7,969,316	886,426	848,998	380,734	1,077,843	35,358	-
75 Rooks County	4,452,589	3,099,540	1,972,253	255,596	226,327	93,093	277,653	10,850	-
76 Rush County	3,135,681	2,182,813	1,388,935	179,055	173,285	98,077	209,335	9,016	-
77 Russell County	4,749,745	3,306,396	2,103,877	260,404	248,457	131,223	319,468	14,680	-
78 Saline County	22,029,650	15,335,297	9,757,929	1,240,730	1,147,470	581,058	1,417,003	57,243	-
79 Scott County	2,995,086	2,084,942	1,326,659	188,719	176,995	103,076	210,133	10,171	-
80 Sedgwick County	163,875,077	114,076,848	72,587,687	9,767,328	9,231,891	5,167,143	11,606,635	592,298	-
81 Seward County	11,662,284	8,118,358	5,165,753	656,219	608,153	234,803	691,522	22,302	-
82 Shawnee County	65,072,652	45,298,426	28,823,622	3,658,111	3,459,362	1,857,408	4,251,769	176,227	-
83 Sheridan County	2,179,301	1,517,057	965,311	23,700	18,256	(5,123)	103,436	861	-
84 Sherman County	4,901,992	3,412,379	2,171,314	272,378	230,603	86,579	263,001	4,646	-
85 Smith County	4,068,958	2,832,486	1,802,325	225,804	188,631	93,044	244,556	7,850	-
86 Stanton County	3,270,308	2,276,529	1,448,567	163,206	149,274	60,082	183,255	4,418	-
87 Stevens County	3,905,544	2,718,730	1,729,942	136,646	149,855	48,906	223,759	6,921	-
88 Sumner County	9,458,136	6,584,005	4,189,437	457,690	452,698	222,058	569,565	18,333	-
89 Thomas County	4,962,709	3,454,645	2,198,208	280,470	252,276	120,633	318,059	13,035	-
90 Wabaunsee County	3,673,845	2,557,440	1,627,312	217,623	191,074	100,490	232,020	8,618	-
91 Wallace County	2,072,405	1,442,644	917,962	142,919	139,141	80,931	151,012	7,784	-
92 Washington County	4,416,520	3,074,431	1,956,276	267,502	254,302	106,154	261,715	7,883	-
93 Wichita County	2,260,123	1,573,318	1,001,111	116,865	108,179	60,627	136,999	4,262	-
94 Wilson County	4,031,660	2,806,522	1,785,805	209,166	195,073	91,613	222,239	4,175	-
95 Woodson County	3,359,098	2,338,338	1,487,896	184,332	174,565	73,478	219,215	9,875	-
97 City of Abilene	2,467,432	1,717,631	1,092,937	124,119	117,516	58,545	157,711	6,423	-
99 City of Alma	501,009	348,763	221,919	15,351	21,476	11,137	29,870	932	-
100 City of Almena	134,341	93,518	59,506	10,290	10,606	6,082	8,780	295	-
102 City of Altoona	113,008	78,667	50,056	5,765	5,737	3,298	8,139	441	-
103 City of Anthony	1,838,051	1,279,505	814,156	47,434	53,545	20,217	98,924	2,120	-
104 City of Arkansas City	4,310,166	3,000,396	1,909,168	197,702	205,280	105,701	257,349	7,781	-
105 City of Arma	700,493	487,628	310,280	30,398	26,565	12,433	42,819	1,592	-
106 City of Ashland	623,555	434,070	276,201	42,659	35,760	23,015	44,635	2,213	-
107 City of Atchison	4,306,082	2,997,553	1,907,359	259,251	224,365	96,383	270,451	10,628	-
108 City of Attica	414,989	288,883	183,818	16,132	13,248	5,558	21,759	337	-
109 City of Axtell	166,413	115,843	73,712	9,110	8,542	4,409	10,522	397	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
110 City of Belle Plaine	\$ 708,689	\$ 493,333	\$ 313,910	\$ 50,623	\$ 42,638	\$ 17,642	\$ 44,906	\$ 1,778	\$ -
111 City of Bucklin	213,049	148,308	94,369	16,445	12,327	6,015	13,503	507	-
112 City of Buhler	680,559	473,751	301,450	37,234	39,252	16,926	42,659	1,624	-
113 City of Burlingame	694,295	483,313	307,535	42,284	41,289	25,140	47,276	2,052	-
114 City of Burlington	2,768,900	1,927,489	1,226,471	138,454	132,227	59,751	161,643	4,626	-
116 City of Burrton	441,835	307,570	195,709	23,315	22,272	10,451	27,288	983	-
117 City of Caney	2,007,634	1,397,555	889,272	183,317	161,522	108,305	166,352	10,201	-
118 City of Cawker City	278,078	193,576	123,173	7,574	12,815	4,501	15,230	339	-
119 City of Cedar Vale	253,118	176,200	112,117	15,004	14,037	7,098	17,995	957	-
120 City of Chanute	11,765,210	8,190,007	5,211,344	759,420	687,456	353,115	743,297	26,830	-
122 City of Cherryvale	1,221,550	850,346	541,080	48,809	53,047	29,342	88,326	5,021	-
123 City of Chetopa	804,676	560,151	356,427	42,845	43,490	21,428	55,519	2,782	-
124 City of Cimarron	1,096,262	763,131	485,584	67,612	65,921	36,332	75,269	3,480	-
125 City of Clay Center	2,148,457	1,495,586	951,649	117,490	107,978	50,802	131,577	4,570	-
126 City of Coffeyville	8,120,809	5,653,064	3,597,074	379,530	369,831	160,894	485,826	16,180	-
127 City of Colby	4,816,858	3,353,115	2,133,604	249,344	236,426	113,328	290,464	9,426	-
128 City of Colony	126,573	88,110	56,065	8,657	6,955	3,248	7,855	283	-
129 City of Council Grove	1,380,309	960,862	611,401	68,441	63,978	35,173	87,992	3,454	-
130 City of Dodge City	9,051,286	6,300,789	4,009,224	391,445	358,277	119,073	536,356	19,103	-
133 City of Edna	197,685	137,612	87,563	13,328	10,691	6,045	14,590	827	-
134 City of Effingham	197,256	137,314	87,374	11,697	9,849	4,545	11,563	326	-
135 City of El Dorado	6,383,257	4,443,518	2,827,433	304,184	313,426	165,375	394,272	13,638	-
137 City of Ellinwood	1,654,874	1,151,992	733,019	78,157	77,533	33,199	91,515	1,921	-
138 City of Ellis	1,144,926	797,007	507,140	52,588	57,088	31,083	75,371	3,252	-
139 City of Ellsworth	1,835,052	1,277,418	812,828	112,105	94,716	44,438	110,380	3,507	-
140 City of Enterprise	331,340	230,653	146,766	9,867	12,817	3,139	16,312	139	-
141 City of Erie	855,596	595,598	378,982	68,589	63,213	46,117	66,866	3,591	-
142 City of Eudora	2,972,153	2,068,978	1,316,501	184,782	154,364	82,425	198,255	8,856	-
143 City of Florence	230,413	160,395	102,060	6,285	5,843	(7,251)	9,125	28	-
144 City of Fort Scott	3,839,030	2,672,429	1,700,480	209,847	194,923	63,444	207,743	4,196	-
145 City of Fredonia	1,638,253	1,140,422	725,656	83,404	81,607	36,845	99,373	3,381	-
146 City of Frontenac	1,596,671	1,111,476	707,238	69,585	71,166	42,570	102,328	4,014	-
147 City of Garden City	18,710,420	13,024,712	8,287,692	1,212,564	1,152,789	623,794	1,295,958	61,454	-
148 City of Garnett	3,317,630	2,309,471	1,469,529	106,327	121,149	49,960	200,366	7,419	-
149 City of Gas	243,750	169,680	107,968	12,149	12,354	6,117	15,335	583	-
150 City of Geneseo	55,004	38,290	24,364	147	(2,794)	(4,092)	(426)	(399)	-
151 City of Girard	1,346,238	937,144	596,310	66,632	66,572	43,003	93,737	4,509	-
152 City of Glasco	260,172	181,111	115,242	20,664	18,100	8,497	20,274	1,281	-
153 City of Goodland	3,201,681	2,228,757	1,418,169	116,256	123,244	52,545	185,549	5,595	-
155 City of Greensburg	1,040,029	723,986	460,676	60,034	59,347	32,611	70,989	3,282	-
156 City of Grenola	53,434	37,196	23,668	2,969	3,740	2,308	3,583	136	-
158 City of Hanover	165,927	115,505	73,497	12,386	11,486	4,869	11,381	557	-
159 City of Harper	827,837	576,274	366,686	49,659	45,016	23,176	51,204	1,732	-
160 City of Hays	9,147,358	6,367,666	4,051,779	530,578	486,605	253,354	582,517	22,283	-
162 City of Hesston	2,776,982	1,933,115	1,230,051	145,839	137,648	73,761	177,060	6,881	-
163 City of Hillsboro	2,237,333	1,557,454	991,016	128,278	116,562	59,603	142,797	5,586	-
164 City of Hoisington	2,047,559	1,425,348	906,956	86,278	98,494	48,970	126,365	4,507	-
165 City of Holton	3,189,315	2,220,149	1,412,692	160,101	153,101	67,915	190,677	6,191	-
166 City of Holyrood	265,741	184,988	117,709	14,738	13,925	6,950	16,685	617	-
167 City of Horton	1,170,744	814,979	518,575	63,871	52,962	29,254	71,005	2,278	-
168 City of Hugoton	2,511,013	1,747,968	1,112,241	111,378	111,139	51,074	149,683	4,846	-
169 City of Humboldt	1,422,662	990,344	630,161	65,709	69,614	29,617	79,634	1,806	-
170 City of Hutchinson	14,868,905	10,350,554	6,586,111	621,923	705,905	337,411	904,585	30,960	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
172 City of Iola	\$ 9,375,601	\$ 6,526,551	\$ 4,152,878	\$ 560,354	\$ 534,564	\$ 302,720	\$ 620,912	\$ 25,768	\$ -
173 City of Jamestown	136,597	95,088	60,505	4,596	5,503	3,097	8,496	314	-
174 City of Jetmore	592,397	412,380	262,400	37,326	30,319	11,161	36,735	1,453	-
176 City of Johnson City	722,483	502,935	320,020	29,301	34,523	19,030	46,013	1,786	-
177 City of Junction City	6,049,118	4,210,917	2,679,428	333,318	335,270	169,076	393,178	16,213	-
179 City of Kingman	2,909,581	2,025,420	1,288,785	177,976	162,620	85,596	175,498	5,146	-
180 City of Kinsley	601,079	418,424	266,245	23,597	23,900	9,499	32,465	631	-
182 City of La Crosse	774,146	538,899	342,904	42,429	43,713	18,182	48,099	1,803	-
184 City of Lakin	1,055,308	734,622	467,444	60,996	53,880	24,491	62,889	1,951	-
185 City of Larned	3,564,465	2,481,298	1,578,863	156,073	133,141	41,596	180,384	2,041	-
186 City of Lawrence	48,367,638	33,669,718	21,424,215	2,760,330	2,787,469	1,445,608	3,197,041	136,312	-
187 City of Leavenworth	9,520,166	6,627,186	4,216,912	506,914	457,553	203,954	577,353	19,921	-
188 City of Liberal	10,360,255	7,211,989	4,589,026	556,473	512,874	243,306	616,390	18,775	-
189 City of Lindsborg	3,017,590	2,100,607	1,336,627	209,893	176,711	95,636	201,283	8,631	-
190 City of Lucas	210,165	146,300	93,092	5,845	9,749	7,575	14,693	683	-
191 City of Lyons	1,733,725	1,206,882	767,945	81,877	76,903	34,166	89,417	836	-
192 City of Madison	258,172	179,719	114,356	12,540	11,444	4,947	14,977	433	-
193 City of Marion	1,147,240	798,617	508,164	54,204	43,644	15,849	59,925	906	-
194 City of Marysville	2,340,088	1,628,984	1,036,531	135,631	126,996	65,779	151,251	6,084	-
195 City of Mayetta	141,538	98,527	62,694	15,916	15,285	11,668	16,716	1,500	-
196 City of McCune	115,492	80,397	51,157	6,815	6,855	4,453	9,066	552	-
197 City of Meade	948,641	660,369	420,196	27,644	19,347	(11,946)	31,260	(1,731)	-
198 City of Miltonvale	167,755	116,778	74,306	11,462	11,059	5,085	10,909	445	-
199 City of Minneapolis	1,465,671	1,020,284	649,212	77,169	68,410	23,039	76,403	1,089	-
200 City of Minneola	167,498	116,599	74,192	789	6,593	4,538	10,534	380	-
201 City of Montezuma	619,585	431,306	274,442	36,522	31,706	12,034	34,421	774	-
202 City of Moran	334,482	232,840	148,157	17,518	16,938	8,628	21,122	801	-
203 City of Morrill	97,500	67,872	43,187	4,807	4,719	2,169	5,913	200	-
205 City of Mulvane	6,652,681	4,631,070	2,946,774	324,959	329,229	159,991	406,601	13,902	-
206 City of Natoma	71,511	49,781	31,676	3,508	2,583	744	3,816	79	-
207 City of Neodesha	3,479,873	2,422,412	1,541,393	219,943	197,761	103,101	226,409	9,159	-
208 City of Newton	9,907,168	6,896,586	4,388,333	568,826	552,032	302,233	667,716	29,958	-
209 City of Norton	2,300,733	1,601,588	1,019,099	120,497	108,779	50,250	132,191	3,424	-
210 City of Oberlin	1,273,784	886,708	564,217	69,650	69,747	27,109	72,612	1,867	-
211 City of Olathe	60,651,934	42,221,072	26,865,486	3,740,128	3,340,819	1,653,996	4,015,021	177,128	-
212 City of Osage City	2,174,132	1,513,458	963,021	98,752	98,599	45,484	126,037	3,503	-
213 City of Osawatimie	3,903,630	2,717,398	1,729,094	231,163	188,771	117,228	255,289	10,299	-
214 City of Oswego	683,357	475,699	302,690	31,897	30,629	14,775	44,981	2,065	-
215 City of Ottawa	8,784,832	6,115,304	3,891,199	412,322	377,602	219,903	577,253	25,139	-
216 City of Oxford	503,865	350,751	223,184	24,620	22,922	11,593	18,489	(1,187)	-
217 City of Paola	2,564,818	1,785,423	1,136,074	119,701	105,245	44,709	145,696	3,865	-
218 City of Parsons	4,968,249	3,458,501	2,200,662	319,749	307,867	160,952	329,995	13,921	-
219 City of Peabody	480,047	334,170	212,634	27,079	21,849	11,992	30,323	1,154	-
220 City of Phillipsburg	1,470,526	1,023,664	651,363	85,421	85,581	46,964	100,284	4,600	-
221 City of Pittsburg	9,863,558	6,866,228	4,369,016	510,108	479,609	231,500	624,860	24,797	-
222 City of Pratt	7,251,876	5,048,181	3,212,184	376,282	347,962	139,155	435,755	15,044	-
224 City of Riley	293,471	204,291	129,992	23,700	20,126	11,095	20,596	970	-
225 City of Russell	5,830,099	4,058,453	2,582,415	362,830	347,710	177,555	355,796	10,946	-
226 City of Sabetha	2,768,557	1,927,250	1,226,319	157,826	139,276	66,024	169,971	5,949	-
228 City of Sedan	492,298	342,699	218,061	23,166	25,833	14,539	30,934	1,088	-
229 City of Seneca	1,282,095	892,493	567,898	69,727	67,781	36,108	84,604	3,641	-
230 City of Sharon Springs	390,400	271,766	172,926	17,409	15,303	8,236	23,330	741	-
231 City of Solomon	390,429	271,786	172,939	20,140	19,068	9,997	23,615	744	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
232 City of Stafford	\$ 714,686	\$ 497,508	\$ 316,567	\$ 20,166	\$ 18,304	\$ 7,500	\$ 28,537	\$ (989)	\$ -
233 City of St John	954,239	664,265	422,675	60,815	57,226	37,196	66,022	2,911	-
234 City of St Marys	1,568,369	1,091,774	694,702	88,756	87,380	50,330	101,774	3,931	-
235 City of Topeka	42,030,761	29,258,486	18,617,326	1,641,894	1,435,466	374,998	2,285,041	56,720	-
237 City of Ulysses	3,292,384	2,291,897	1,458,346	194,138	179,959	91,737	209,752	8,040	-
239 City of Wakeeney	1,011,014	703,788	447,824	43,196	42,941	17,231	59,389	1,903	-
240 City of Wakefield	120,290	83,736	53,282	6,004	5,509	2,525	7,111	218	-
242 City of Wamego	3,021,017	2,102,993	1,338,145	164,268	147,514	61,942	181,168	6,064	-
243 City of Washington	677,960	471,942	300,299	41,271	38,398	21,290	44,580	1,826	-
244 City of Waterville	536,565	373,514	237,669	45,616	44,251	31,880	48,410	3,348	-
245 City of Waverly	186,661	129,939	82,681	11,242	11,031	4,545	11,179	355	-
246 City of Wellington	6,210,647	4,323,360	2,750,976	323,092	319,917	163,896	395,638	15,424	-
247 City of Wilson	214,392	149,242	94,964	6,745	6,108	802	9,146	(135)	-
248 City of Winfield	10,855,809	7,556,954	4,808,529	577,619	545,833	254,866	658,309	21,989	-
249 City of Yates Center	700,036	487,309	310,078	44,037	44,240	19,901	48,034	2,350	-
252 Mission Twp Brown County	62,858	43,757	27,843	3,642	3,144	1,078	3,831	147	-
259 William Newton Memorial Hospital	26,524,478	18,464,240	11,748,891	1,790,265	1,607,784	669,905	1,538,590	40,353	-
260 Anthony Public Library	34,756	24,194	15,395	(231)	1,264	583	2,215	97	-
261 Arkansas City Public Library	243,807	169,719	107,993	9,445	11,649	4,677	13,902	371	-
262 Cherryvale Public Library	63,544	44,234	28,146	2,971	3,246	1,384	3,754	116	-
263 Clay Center Carnegie Library	139,139	96,858	61,631	9,411	8,379	4,247	9,565	459	-
264 Dodge City Public Library	931,306	648,301	412,517	42,315	40,729	19,010	60,018	2,612	-
266 Emporia Public Library	645,146	449,099	285,764	33,048	33,106	18,669	43,322	1,950	-
268 Harper Public Library	30,986	21,570	13,725	1,507	1,618	791	1,672	21	-
269 Hutchinson Public Library	1,796,126	1,250,321	795,586	86,945	80,775	37,433	110,691	4,098	-
270 Independence Public Library	461,797	321,467	204,551	20,893	15,555	7,575	27,901	1,002	-
271 Lawrence Public Library	4,131,273	2,875,865	1,829,928	256,289	224,926	109,148	268,641	11,297	-
274 Minneapolis Public Library	63,572	44,254	28,159	4,758	4,642	3,013	5,079	303	-
275 Newton Public Library	443,948	309,041	196,645	15,373	14,978	1,627	19,022	(247)	-
276 Norton Public Library	135,997	94,671	60,239	6,362	6,691	3,230	8,265	279	-
277 Parsons Public Library	304,124	211,707	134,710	13,067	12,370	3,318	14,458	15	-
280 Topeka/Shawnee County Public Library	11,177,525	7,780,907	4,951,031	478,816	444,051	136,315	603,239	13,184	-
281 Wichita County Library	43,495	30,278	19,266	3,660	2,683	1,474	2,821	105	-
282 Winfield Public Library	307,922	214,351	136,393	13,639	12,805	4,198	16,773	379	-
289 Highland Cemetery Dist 9	53,976	37,574	23,909	2,995	2,822	1,403	3,375	121	-
295 Leavenworth Waterworks Board	2,849,321	1,983,472	1,262,093	111,113	123,191	40,632	160,820	4,490	-
297 Clark County	1,739,066	1,210,600	770,311	85,340	81,811	48,830	110,150	4,056	-
298 Grant Co	5,217,425	3,631,958	2,311,034	270,860	259,236	142,113	336,363	13,475	-
299 Decatur County	2,687,278	1,870,670	1,190,317	179,172	160,454	91,926	185,886	8,670	-
300 Morton County	2,976,437	2,071,960	1,318,399	128,119	145,834	69,605	188,763	7,548	-
301 Pottawatomie County	9,544,784	6,644,323	4,227,817	475,582	470,333	228,200	619,507	26,595	-
302 Stafford County	3,261,826	2,270,625	1,444,810	169,553	160,426	87,408	213,072	8,981	-
303 Trego County	2,990,717	2,081,900	1,324,724	126,223	126,387	55,277	172,861	4,961	-
304 City of Augusta	5,980,062	4,162,846	2,648,840	446,406	393,880	220,813	406,704	17,568	-
307 City of Bonner Springs	4,351,491	3,029,163	1,927,472	219,358	226,137	102,789	268,226	9,627	-
308 City of Centralia	223,245	155,405	98,885	20,921	21,749	14,699	18,640	1,078	-
309 City of Clifton	126,830	88,289	56,179	3,732	3,804	827	6,976	195	-
310 City of Douglass	473,592	329,677	209,775	15,880	20,455	11,106	28,113	835	-
311 City of Elkhart	833,720	580,370	369,292	39,663	43,399	19,957	46,071	865	-
314 City of Herington	1,596,100	1,111,078	706,985	102,936	103,606	65,189	115,806	5,780	-
315 City of Hiawatha	2,090,483	1,455,229	925,969	140,107	128,590	70,308	134,115	4,884	-
316 City of Independence	7,703,877	5,362,829	3,412,396	405,232	374,710	197,337	479,602	17,199	-
317 City of La Cygne	597,709	416,078	264,752	21,822	27,193	18,494	34,284	674	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
318 City of Manhattan	\$ 24,492,626	\$ 17,049,826	\$ 10,848,892	\$ 1,280,649	\$ 1,199,631	\$ 541,224	\$ 1,527,635	\$ 58,497	\$ -
319 City of McPherson	13,916,295	9,687,422	6,164,157	747,751	683,397	262,546	819,406	26,033	-
320 City of Mount Hope	344,849	240,056	152,749	17,498	19,022	7,142	22,629	1,058	-
321 City of St Francis	642,290	447,111	284,499	12,396	7,800	1,876	35,803	1,109	-
322 City of Salina	20,946,725	14,581,450	9,278,252	960,082	891,664	423,408	1,373,261	63,103	-
323 City of Sedgwick	596,110	414,964	264,044	37,201	26,504	13,594	32,299	497	-
324 City of Stockton	3,149,875	2,192,694	1,395,222	155,930	123,539	55,991	182,749	5,373	-
338 Newman Regional Health Center	44,176,048	30,751,865	19,567,570	2,511,054	2,323,997	1,268,452	2,875,941	117,338	-
341 Pioneer Memorial Library	291,329	202,800	129,043	16,155	13,634	6,165	19,945	1,029	-
342 Council Grove Public Library	74,796	52,067	33,130	3,192	3,082	1,256	3,740	20	-
343 Bradford Memorial Library	364,383	253,655	161,402	15,263	14,494	3,559	16,369	(137)	-
345 Fort Scott Public Library	228,414	159,004	101,175	11,551	11,049	5,059	13,756	453	-
348 Girard Public Library	195,457	136,062	86,577	9,422	9,269	5,154	13,106	600	-
349 Hillsboro Public Library	67,999	47,335	30,120	3,848	3,107	1,670	3,960	104	-
350 Jordaen Memorial Library	117,834	82,027	52,194	5,871	5,508	1,260	4,984	(101)	-
351 Meade Public Library	74,739	52,027	33,105	3,694	3,660	1,780	4,601	164	-
352 Ottawa Library	732,336	509,794	324,385	46,714	44,233	22,671	47,873	1,944	-
353 Salina Public Library	1,850,588	1,288,233	819,709	75,227	74,062	26,925	100,640	2,165	-
354 Stockton Public Library	49,150	34,214	21,771	2,552	2,427	1,198	3,077	117	-
355 Wellington Public Library	203,796	141,867	90,271	13,774	14,378	8,910	14,747	712	-
361 Garden City Recreation Commission	-	-	-	(84,612)	(88,583)	(96,921)	(56,134)	(7,043)	-
362 Lawrence/Douglas County Health Dept	3,764,577	2,620,600	1,667,501	229,067	242,976	151,632	260,228	11,354	-
366 City of Concordia	2,180,301	1,517,753	965,754	113,727	105,095	53,216	129,907	3,897	-
367 City of Eureka	1,169,458	814,084	518,006	83,337	80,487	50,445	87,085	4,564	-
368 City of Howard	249,376	173,596	110,460	1,810	2,266	(4,847)	10,557	25	-
370 City of Lenora	51,806	36,063	22,947	(1,499)	1,100	(1,354)	1,248	(151)	-
371 City of Pomona	227,786	158,566	100,897	9,608	8,467	2,471	14,166	622	-
373 City of Syracuse	546,789	380,631	242,197	20,317	14,468	4,349	29,954	778	-
374 City of Turon	202,654	141,072	89,765	17,340	13,401	8,693	16,335	1,016	-
375 Eudora Twp Douglas County	69,341	48,270	30,714	3,864	2,936	1,458	4,503	196	-
378 Norton County Hospital	9,590,164	6,675,913	4,247,918	412,406	548,662	378,007	607,110	18,760	-
380 Haskell County	3,334,451	2,321,181	1,476,979	61,377	54,899	(10,900)	162,557	2,331	-
381 Hodgeman County	2,150,428	1,496,958	952,522	92,541	97,321	44,259	124,948	3,551	-
384 City of Arlington	86,591	60,278	38,355	3,720	3,368	927	4,490	76	-
385 City of Baldwin City	2,658,348	1,850,531	1,177,503	135,052	132,875	66,070	168,420	6,567	-
387 City of Beloit	4,198,672	2,922,783	1,859,782	206,294	192,362	95,467	256,245	8,834	-
388 City of Bennington	139,253	96,937	61,682	9,177	7,594	3,738	8,950	357	-
389 City of Bird City	144,565	100,635	64,034	6,181	6,023	2,102	8,330	256	-
391 City of Canton	239,124	166,459	105,919	13,025	12,550	7,454	15,200	546	-
392 City of Chapman	958,551	667,267	424,586	44,520	29,937	14,745	39,545	(1,252)	-
393 City of Emporia	10,247,961	7,133,819	4,539,286	628,410	590,761	325,887	696,972	31,722	-
394 City of Frankfort	285,275	198,586	126,361	17,396	19,889	8,411	17,488	574	-
395 City of Gardner	10,773,188	7,499,440	4,771,932	604,116	522,127	249,278	682,198	27,137	-
397 City of Mankato	541,163	376,715	239,705	35,494	34,349	23,810	39,816	1,992	-
398 City of Marquette	294,214	204,808	130,321	20,266	21,859	17,565	26,857	1,879	-
399 City of Moline	110,209	76,719	48,816	5,441	4,358	1,853	6,557	222	-
400 City of Mound City	345,734	240,673	153,141	14,250	15,338	11,232	23,792	1,092	-
401 City of Ness City	535,822	372,997	237,340	28,601	27,544	14,140	35,350	1,555	-
403 City of Osborne	1,084,353	754,841	480,309	59,119	64,318	28,558	68,283	2,591	-
404 City of Rossville	324,829	226,120	143,881	21,039	20,035	11,632	22,328	1,005	-
405 City of Scandia	136,283	94,869	60,366	6,165	6,144	3,161	8,304	281	-
406 City of Spring Hill	2,869,598	1,997,587	1,271,075	187,913	139,438	68,696	183,336	7,428	-
407 City of Sterling	1,835,595	1,277,796	813,068	105,101	98,367	52,923	115,281	4,105	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
409 City of Valley Falls	\$ 444,748	\$ 309,598	\$ 196,999	\$ 17,089	\$ 18,348	\$ 7,187	\$ 24,477	\$ 551	\$ -
411 El Dorado Twp Butler County	111,637	77,713	49,449	1,420	1,184	(1,960)	3,420	(233)	-
417 Palmyra Twp Douglas Co	242,808	169,024	107,551	20,233	14,847	8,975	18,512	1,074	-
419 Sumner Regional Medical Center	-	-	-	(641,505)	(376,874)	(42,964)	-	-	-
420 Wilson Medical Center	12,835,540	8,935,086	5,685,442	825,370	813,960	498,904	914,194	44,241	-
421 Port Library	125,374	87,275	55,534	5,958	6,528	3,146	7,882	297	-
422 Goodland Public Library	154,846	107,792	68,588	8,578	7,785	3,474	9,268	299	-
425 Leavenworth Public Library	855,339	595,419	378,868	39,082	32,247	11,002	50,307	1,737	-
427 Wm A Rankin Memorial Library	103,640	72,146	45,907	5,016	4,662	1,742	5,545	96	-
428 Pratt Public Library	225,730	157,135	99,986	15,359	13,661	4,911	12,516	266	-
429 Russell Public Library	98,557	68,607	43,655	7,856	6,541	4,463	9,060	691	-
430 Seneca Free Library	84,963	59,144	37,634	5,430	5,035	2,858	5,496	205	-
431 City Cowley Co Joint Board of Health	1,136,958	791,460	503,610	78,611	74,695	36,519	69,902	2,187	-
434 City of Mulberry	245,864	171,151	108,904	12,506	14,627	7,015	15,189	516	-
435 City of Atwood	598,623	416,714	265,157	36,505	33,740	19,026	38,232	1,396	-
436 City of Lincoln Center	697,637	485,639	309,015	33,303	27,930	13,169	36,044	357	-
438 Manhattan Public Library	3,083,105	2,146,213	1,365,647	163,425	140,239	58,374	185,974	6,518	-
440 City of Little River	201,055	139,958	89,056	6,559	6,043	2,839	14,939	959	-
442 City of Belleville	1,470,926	1,023,942	651,540	69,877	77,884	33,279	93,350	3,805	-
443 City of Lyndon	381,290	265,424	168,891	4,697	10,676	3,384	20,790	520	-
445 City of Smith Center	1,002,846	698,102	444,206	54,007	56,613	29,209	65,191	2,652	-
451 Belleville Public Library	156,017	108,607	69,107	6,753	7,359	3,638	10,473	503	-
452 Chanute Public Library	308,693	214,888	136,734	15,834	14,531	4,864	18,662	701	-
454 Olathe Public Library	-	-	-	(336,711)	(344,005)	(349,136)	(199,486)	(24,972)	-
458 City of Leoti	544,818	379,259	241,325	32,752	29,201	20,743	37,806	1,685	-
459 City of Shawnee	17,569,264	12,230,330	7,782,222	1,007,055	908,718	457,345	1,085,062	37,607	-
461 City of Luray	184,805	128,646	81,858	11,795	12,548	5,739	11,800	444	-
463 City of Strong City	279,306	194,431	123,717	20,041	15,889	9,198	19,121	873	-
467 Coffeyville Public Library	232,984	162,185	103,199	8,500	7,430	1,687	13,820	537	-
468 Great Bend Public Library	386,059	268,744	171,003	18,601	19,342	8,351	21,159	397	-
473 City of Galva	347,276	241,746	153,824	17,361	15,672	6,630	19,676	499	-
474 City of Oakley	1,905,164	1,326,224	843,883	136,632	115,860	62,952	130,576	6,014	-
475 City of Udall	472,193	328,703	209,156	26,391	25,907	12,295	27,242	666	-
478 McPherson Public Library	725,796	505,242	321,488	39,551	34,433	19,757	48,497	2,176	-
479 City of Scranton	326,371	227,194	144,565	26,583	28,499	13,905	27,030	1,810	-
480 City of Lenexa	26,197,850	18,236,868	11,604,213	1,573,212	1,326,612	656,325	1,688,044	69,670	-
483 Soldier Twp Shawnee County	866,620	603,272	383,865	(4,576)	15,922	23,644	59,928	2,870	-
485 Kingman Carnegie Library	91,360	63,598	40,467	3,867	2,666	524	4,102	(27)	-
486 Lyons Public Library	69,255	48,210	30,676	3,582	3,575	1,859	4,340	158	-
488 Paola Free Library	198,399	138,109	87,880	14,000	14,500	9,026	14,245	665	-
552 Hutchinson Recreation Commission	1,450,678	1,009,847	642,571	86,126	75,109	41,082	96,055	4,162	-
563 City of Haven	504,893	351,466	223,640	12,711	13,398	681	23,701	122	-
565 Coffey County Extension Council	59,460	41,391	26,337	3,609	2,961	1,361	3,656	132	-
567 Woodson County Extension Council	-	-	-	(3,639)	(367)	-	-	-	-
568 Morrill Free Public Library	185,861	129,382	82,326	11,397	8,705	3,363	12,811	693	-
569 City of Macksville	187,004	130,177	82,832	9,099	9,295	6,015	12,608	550	-
573 City of Columbus	1,891,256	1,316,543	837,723	130,202	117,715	64,245	126,186	5,290	-
574 City of Halstead	2,027,825	1,411,611	898,215	132,372	108,076	54,248	130,249	5,210	-
578 City of Perry	215,477	149,998	95,444	6,933	7,820	3,957	12,468	355	-
579 City of Scott City	1,516,449	1,055,632	671,704	37,667	24,440	(11,677)	63,772	(553)	-
587 Monument Twp Logan County	35,813	24,930	15,863	1,627	1,523	680	2,105	64	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
605 City of Cheney	\$ 1,280,781	\$ 891,578	\$ 567,316	\$ 52,394	\$ 61,799	\$ 30,472	\$ 75,193	\$ 2,119	\$ -
606 City of Cottonwood Falls	339,165	236,100	150,232	20,382	16,055	13,596	24,117	1,122	-
607 City of Oskaloosa	218,333	151,986	96,709	10,804	10,208	3,725	12,535	361	-
610 K State Research & Extension Dickinson Co	-	-	-	(7,082)	(7,862)	(5,916)	(4,088)	(560)	-
611 Finney County Extension Council	-	-	-	(4,513)	(4,968)	(5,183)	(3,034)	(383)	-
628 Kaw Valley Drainage Dist	477,362	332,302	211,445	18,235	19,300	10,217	28,779	954	-
632 City of Altamont	854,682	594,962	378,577	51,293	45,823	24,769	55,312	2,202	-
633 City of Bushton	78,194	54,433	34,636	2,766	3,380	1,694	4,563	131	-
635 Irving Twp Brown County	38,269	26,640	16,951	788	(174)	(1,189)	728	(147)	-
641 City of Moundridge	1,316,879	916,707	583,305	21,007	51,743	22,255	77,198	2,455	-
648 City of Downs	205,853	143,298	91,181	10,303	10,595	2,348	11,142	265	-
649 Tecumseh Twp Shawnee County	539,335	375,442	238,896	28,378	30,476	18,661	26,811	(191)	-
650 City of Preston	45,666	31,789	20,227	6,331	6,184	(3,458)	5,287	740	-
656 City of Fowler	123,774	86,162	54,825	6,249	5,164	(816)	3,024	(432)	-
666 City of Satanta	280,591	195,325	124,287	13,716	12,968	6,742	17,748	694	-
676 City of Mission	3,899,004	2,714,178	1,727,045	252,489	259,980	106,060	255,931	11,217	-
685 City of Claflin	231,584	161,211	102,579	9,612	7,573	292	7,385	(576)	-
687 City of Toronto	148,992	103,716	65,995	9,882	10,442	7,884	11,264	561	-
706 Fowler Residential Care	1,255,878	874,243	556,285	64,122	72,787	48,193	95,576	5,448	-
708 Stafford County Hospital	800,620	557,328	354,631	59,918	99,098	63,023	91,134	8,014	-
711 City of Kiowa	730,451	508,482	323,550	34,170	35,215	17,108	51,698	2,828	-
714 City of Le Roy	145,365	101,191	64,389	894	5,986	2,454	7,603	105	-
717 City of Troy	621,813	432,857	275,429	44,711	37,926	15,040	35,478	865	-
727 Stafford Co Cemetery Dist 1	12,509	8,708	5,541	(15,411)	(18,671)	(16,929)	(8,466)	(1,105)	-
735 City of Coldwater	360,385	250,871	159,631	22,137	20,483	13,516	20,842	367	-
736 City of Hill City	941,216	655,200	416,907	47,123	48,263	24,580	61,226	2,581	-
737 City of Sylvan Grove	84,991	59,164	37,646	3,660	4,104	2,112	5,374	209	-
738 City of Thayer	67,256	46,818	29,791	3,164	2,668	1,430	6,381	560	-
748 City of Clearwater	1,160,348	807,742	513,971	45,576	47,896	18,965	70,531	2,647	-
758 McPherson County Extension Council	94,930	66,083	42,049	5,754	5,219	2,869	6,372	286	-
760 League of Kansas Municipalities	1,182,624	823,249	523,838	53,564	59,667	26,051	64,248	1,101	-
769 City of Roeland Park	1,403,813	977,223	621,812	86,656	84,317	37,230	80,469	1,893	-
770 City of Carbondale	449,346	312,799	199,036	27,962	16,510	(1,272)	21,697	306	-
774 City of Americus	155,218	108,050	68,753	8,886	7,782	3,359	9,809	398	-
776 City of Tonganoxie	3,215,761	2,238,558	1,424,406	216,797	191,611	99,416	215,872	9,564	-
779 Kechi Twp Sedgwick County	105,639	73,538	46,792	6,952	4,281	1,799	6,800	307	-
790 City of Glen Elder	233,241	162,364	103,313	13,925	12,295	6,517	15,330	651	-
807 City of De Soto	3,284,131	2,286,152	1,454,690	223,576	196,712	104,224	216,344	8,916	-
808 City of Hope	83,106	57,852	36,812	5,757	4,741	1,498	4,522	91	-
812 City of Baxter Springs	1,691,544	1,177,519	749,261	86,800	80,108	31,987	104,855	4,107	-
813 Little Walnut Twp Butler County	35,927	25,010	15,914	2,485	2,987	1,592	2,475	104	-
815 City of Delphos	103,612	72,126	45,894	4,810	3,231	1,321	6,400	264	-
844 Chapman Public Library	25,246	17,574	11,183	407	3,042	3,000	2,479	142	-
882 City of Bison	45,551	31,709	20,177	6,537	3,264	1,292	2,811	94	-
886 City of Lecompton	146,936	102,285	65,084	11,088	10,800	6,359	10,818	554	-
887 City of Plainville	880,128	612,676	389,849	50,529	46,564	28,201	61,469	2,991	-
895 Abilene Free Public Library	401,881	279,758	178,011	31,023	26,208	13,223	27,325	1,241	-
907 Emporia Recreation Commission	1,175,827	818,518	520,827	76,646	73,930	32,604	73,316	2,630	-
911 City of Plains	356,672	248,287	157,986	26,240	25,582	15,584	27,104	1,490	-
913 Franklin Twp Edwards County	56,090	39,045	24,845	2,432	2,493	903	3,404	127	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
914 Grasshopper Twp Atchison Co	\$ 60,945	\$ 42,425	\$ 26,995	\$ 5,381	\$ 5,292	\$ 3,809	\$ 6,001	\$ 466	\$ -
920 Topeka Twp Shawnee County	-	-	-	(6,977)	(7,232)	(7,048)	(6,144)	(890)	-
936 Atchison Public Recreation Commission	302,096	210,295	133,812	15,391	16,185	9,041	17,940	472	-
937 City of Clyde	156,931	109,243	69,512	7,310	7,185	2,832	9,717	381	-
938 City of Deerfield	272,138	189,441	120,542	11,306	15,081	11,586	21,859	1,343	-
939 City of Eskridge	233,326	162,423	103,351	9,029	9,825	4,646	13,604	396	-
940 City of Louisburg	1,928,925	1,342,765	854,408	61,339	30,386	2,444	124,667	6,608	-
953 City of Lewis	91,931	63,995	40,720	2,451	(859)	(2,191)	2,589	(225)	-
957 City of Alta Vista	108,095	75,247	47,880	4,408	6,165	3,615	7,186	299	-
958 Lyons Recreation Commission	211,593	147,294	93,724	8,376	4,677	1,428	11,816	347	-
959 Stanton County Recreation Commission	86,048	59,900	38,115	1,349	2,858	303	4,117	31	-
971 Kiowa County Extension Council	22,761	15,845	10,082	(901)	(791)	(1,445)	(633)	(259)	-
978 City of Lebo	236,096	164,352	104,578	5,675	3,719	(3,842)	3,174	(1,247)	-
982 Graham County Hospital	5,866,483	4,083,781	2,598,531	382,739	354,854	173,664	336,754	7,329	-
983 Liberal Memorial Library	543,647	378,444	240,806	36,435	32,569	14,533	37,801	1,942	-
1000 Kinsley Library	114,350	79,601	50,651	8,759	3,238	1,970	6,785	219	-
1019 Frank Carlson Library	107,353	74,731	47,551	6,234	5,573	2,734	6,769	257	-
1020 Hoisington City Library	69,170	48,150	30,638	4,540	3,690	1,631	4,611	215	-
1042 Augusta Public Library	287,788	200,335	127,474	20,836	18,984	8,963	19,102	820	-
1061 Hill Top House Nursing Home	1,711,363	1,191,316	758,040	83,491	90,276	44,354	103,634	3,311	-
1069 City of Merriam	5,372,557	3,739,949	2,379,749	331,583	309,532	168,557	360,523	15,823	-
1072 City of Caldwell	573,948	399,537	254,228	32,460	29,813	16,129	36,476	1,372	-
1073 City of Dighton	397,854	276,954	176,228	17,743	17,171	8,956	23,986	780	-
1074 City of Quinter	432,753	301,248	191,686	22,932	24,185	15,697	29,028	1,192	-
1075 City of Ransom	64,343	44,791	28,501	4,386	5,088	3,261	(3,925)	(1,359)	-
1078 Hiawatha Twp Brown County	-	-	-	(6,225)	(6,246)	(5,855)	(1,043)	-	-
1088 Columbus Public Library	93,330	64,969	41,340	4,617	4,259	1,711	5,163	114	-
1089 Larabee Memorial Library	22,961	15,984	10,171	1,917	3,276	2,327	1,265	(34)	-
1109 Great Bend Recreation Commission	822,039	572,239	364,118	43,119	42,456	20,060	52,178	2,071	-
1111 Seward County Extension Council	-	-	-	(4,024)	(3,535)	(2,117)	(348)	-	-
1114 City of Brewster	129,743	90,317	57,469	10,306	7,348	3,633	8,340	332	-
1120 City of Haysville	5,738,682	3,994,816	2,541,922	323,474	296,183	145,768	354,706	12,468	-
1121 City of Kanorado	32,100	22,346	14,219	(2,834)	(3,317)	(3,987)	(1,932)	(490)	-
1127 City of St Paul	314,433	218,884	139,277	27,766	25,294	9,023	18,027	427	-
1130 City of Spearville	311,035	216,518	137,771	19,577	18,960	11,152	22,841	1,231	-
1132 City of Wellsville	910,401	633,749	403,258	73,148	58,835	24,720	53,343	1,429	-
1134 City of Wetmore	113,664	79,124	50,347	6,946	6,483	3,310	7,457	312	-
1135 City of Denison	44,466	30,954	19,696	2,573	2,432	1,273	2,879	118	-
1141 Clay Twp Reno County	141,938	98,806	62,871	8,216	8,035	3,928	9,172	370	-
1154 Lincoln Twp Edwards County	61,002	42,465	27,020	3,193	3,174	1,736	4,533	265	-
1172 Valley Center Twp Sedgwick Co	54,576	37,992	24,174	1,890	1,901	(1,186)	3,460	225	-
1173 Ashland District Hospital	5,389,521	3,751,758	2,387,263	381,836	358,620	168,187	322,600	8,977	-
1178 Lane County Library	37,783	26,302	16,736	1,663	1,456	344	1,996	41	-
1187 Comanche Co Extension Council	-	-	-	(4,787)	(3,577)	(3,261)	(3,022)	(449)	-
1189 Meade County Extension Council	-	-	-	(3,289)	(3,937)	(1,699)	(248)	-	-
1192 Central Kansas District 3 (Extension Co)	277,907	193,457	123,097	14,229	14,593	7,690	17,912	718	-
1193 Augusta Housing Authority	106,953	74,452	47,374	3,485	2,516	992	4,322	(137)	-
1194 Junction City Public Housing Authority	379,262	264,012	167,992	28,198	24,466	13,321	23,162	653	-
1195 Lyons Housing Authority	154,561	107,593	68,462	2,084	4,182	957	8,923	316	-
1196 City of Waterville Housing Authority	34,870	24,274	15,446	1,987	1,898	951	2,224	85	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
4053 City of Hoxie	\$ 904,460	\$ 629,614	\$ 400,626	\$ 60,611	\$ 56,440	\$ 30,733	\$ 56,129	\$ 1,763	\$ -
4055 City of Rolla	213,992	148,964	94,787	11,302	15,294	7,980	15,484	802	-
4069 Manhattan Twp/Riley County	63,201	43,995	27,995	1,405	2,090	(1,128)	3,428	147	-
4080 Leavenworth County Extension Council	50,721	35,308	22,466	931	705	84	2,618	55	-
4081 Shawnee County Extension Council	150,534	104,790	66,678	7,409	8,793	5,457	10,323	457	-
4084 City of Andale	422,957	294,429	187,347	25,939	21,802	10,421	27,352	1,149	-
4086 City of Nickerson	297,155	206,856	131,624	11,844	12,877	7,931	18,654	675	-
4087 City of Overbrook	236,296	164,491	104,666	13,724	13,426	6,024	12,971	220	-
4108 Butler County Extension Council	94,416	65,725	41,821	4,439	5,470	2,425	5,868	213	-
4126 City of Derby	9,844,795	6,853,167	4,360,705	607,616	562,743	301,647	625,939	22,897	-
4128 City of Medicine Lodge	1,109,056	772,037	491,251	75,261	69,511	45,533	89,983	5,736	-
4131 City of White City	123,289	85,824	54,610	9,081	8,285	5,915	9,567	527	-
4134 Belpre Twp Edwards County	53,205	37,037	23,567	3,283	2,942	2,276	4,291	265	-
4152 Menoken Township	142,309	99,064	63,035	13,902	9,495	7,233	7,698	(20)	-
4182 City of Leawood	15,680,664	10,915,636	6,945,675	902,047	802,174	383,883	978,727	36,297	-
4184 Big Creek Twp Russell County	59,288	41,272	26,261	3,035	2,924	1,418	3,720	141	-
4195 Wayne Twp Edward County	50,349	35,049	22,302	2,559	1,112	606	2,800	70	-
4198 Wamego Public Library	161,015	112,086	71,321	7,147	7,831	3,212	9,630	320	-
4201 Reno County Extension Council	116,178	80,874	51,460	9,061	8,043	4,755	7,855	319	-
4202 Stanton County Extension Council	-	-	-	(4,335)	(5,360)	(5,628)	(1,020)	-	-
4203 Edwards County Conservation Dist	54,405	37,872	24,098	4,010	5,522	3,206	967	(378)	-
4215 City of Ogden	609,247	424,110	269,863	31,766	30,093	14,188	33,856	672	-
4216 City of Pretty Prairie	222,845	155,127	98,708	13,657	14,348	8,118	14,773	590	-
4219 City of Severy	114,350	79,601	50,651	6,475	8,186	5,229	7,711	289	-
4221 Mission Twp Shawnee Co	1,013,584	705,577	448,962	59,858	48,871	16,325	62,070	2,429	-
4228 Johnston Public Library	101,955	70,973	45,161	4,651	6,668	4,324	4,524	(164)	-
4236 Sedgwick County Extension Council	231,327	161,032	102,465	6,488	6,953	(2,161)	8,026	(366)	-
4237 Seward County Conservation District	97,700	68,011	43,276	9,544	9,197	6,791	10,320	854	-
4238 Winfield Recreation Commission	455,457	317,053	201,743	29,217	28,342	14,562	31,741	1,555	-
4254 City of Fairway	1,522,332	1,059,727	674,310	98,472	93,648	60,311	118,758	7,078	-
4258 Center Twp Russell County	98,443	68,528	43,605	3,143	2,931	636	5,099	94	-
4272 Kingman Recreation Commission	78,366	54,552	34,712	(2,415)	(2,435)	(4,137)	(1,022)	(701)	-
4273 Parsons Recreation Commission	292,529	203,635	129,574	15,358	14,503	5,465	17,306	566	-
4274 Stevens County Extension Council	-	-	-	(5,721)	(5,646)	(3,186)	(515)	-	-
4275 City of Hardtner	67,456	46,958	29,879	4,523	4,384	2,479	4,905	255	-
4276 City of Hartford	97,928	68,170	43,377	3,298	2,759	2,096	5,313	82	-
4279 City of Victoria	322,344	224,391	142,781	14,891	14,960	7,878	20,212	759	-
4299 Wilson County Extension Council	-	-	-	(2,311)	(178)	-	-	-	-
4305 Elwood Twp Barber County	79,137	55,089	35,053	1,291	2,376	2,357	4,458	74	-
4312 Graham County Public Library	81,107	56,460	35,926	4,162	3,821	1,773	4,898	162	-
4316 Brown County Conservation District	55,747	38,807	24,693	2,882	2,733	1,164	3,381	121	-
4317 Ellsworth County Conservation Dist	70,026	48,747	31,018	4,418	4,113	2,200	4,519	174	-
4348 Stevens County Conservation Dist	40,297	28,051	17,849	1,407	1,821	(51)	1,573	(41)	-
4353 City of Highland	386,745	269,221	171,307	25,309	21,471	7,385	23,536	868	-
4355 City of Linn	40,354	28,091	17,874	332	200	(965)	2,274	112	-
4356 City of Nortonville	149,820	104,293	66,362	7,490	8,134	5,444	11,002	584	-
4358 City of Potwin	169,783	118,189	75,204	9,603	9,489	5,553	12,041	610	-
4360 City of Towanda	442,891	308,306	196,177	28,955	27,486	14,895	32,135	1,720	-
4362 City of Valley Center	2,944,051	2,049,415	1,304,054	112,962	79,679	(4,585)	111,981	(3,771)	-
4369 Silver Lake Twp Shawnee Co	71,083	49,482	31,486	5,560	9,793	2,729	4,887	237	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
4372 Horton Public Library	\$ 53,120	\$ 36,978	\$ 23,529	\$ 3,570	\$ 3,339	\$ 2,663	\$ 3,772	\$ 156	\$ -
4373 Labette County Conservation Dist	39,897	27,773	17,672	2,452	2,660	1,446	2,781	131	-
4375 City of McLouth	439,007	305,602	194,456	24,914	29,050	17,372	37,538	2,657	-
4385 Geary County Extension Council	98,014	68,230	43,415	5,512	4,839	2,281	5,841	180	-
4386 City of Mullinville	31,786	22,127	14,079	203	(1,360)	(507)	986	(75)	-
4388 Bonner Springs City Library	417,474	290,612	184,918	20,971	19,799	10,369	25,989	944	-
4395 City of Leon	206,509	143,755	91,472	11,492	16,150	10,877	15,094	693	-
4404 Osage County Conservation District	68,199	47,474	30,208	(2,651)	(3,074)	(4,937)	(1,352)	(652)	-
4419 Kiowa County Library	79,765	55,526	35,332	2,574	3,108	1,901	4,641	118	-
4432 Attica Hospital District 1	2,406,430	1,675,166	1,065,917	125,311	116,784	43,268	130,010	2,442	-
4434 City of Galena	1,460,588	1,016,746	646,960	(456,775)	(436,364)	(289,157)	33,254	2,668	-
4435 City of South Hutchinson	1,290,034	898,020	571,414	12,012	53,996	42,441	94,526	5,115	-
4454 Logan County Hospital	10,162,770	7,074,515	4,501,551	498,016	431,761	248,425	689,098	33,178	-
4458 Hospital Dist 1 of Rice County	13,059,956	9,091,307	5,784,845	927,829	907,792	570,983	971,492	50,536	-
4459 Comanche County Conservation Dist	41,782	29,085	18,507	2,533	2,440	1,212	2,712	112	-
4460 Morton County Extension Council	42,467	29,562	18,811	3,091	2,672	1,627	1,608	(112)	-
4467 Wallace Co Conservation Dist	41,753	29,065	18,494	3,011	3,049	186	(1,067)	(540)	-
4468 USD 353 Recreation Comm	288,673	200,952	127,866	20,288	13,032	5,534	18,210	747	-
4476 Johnson Co Consolidated Fire Dist No 2	185,347	129,024	82,099	3,492	2,279	(2,286)	4,329	(671)	-
4480 Riverside Twp Sedgwick County	195,057	135,783	86,400	9,872	13,452	12,467	15,669	820	-
4484 Brown County Extension Council	40,782	28,389	18,064	3,690	1,650	201	2,137	49	-
4485 Kingman County Extension Council	41,439	28,847	18,355	2,669	2,158	647	2,144	26	-
4490 Lakin Cemetery District 1 & 2	-	-	-	(839)	-	-	-	-	-
4496 City of Colwich	598,223	416,436	264,980	24,495	18,964	8,053	33,954	959	-
4505 Trego County Conservation Dist	71,397	49,701	31,625	2,595	2,290	1,175	4,652	217	-
4518 Rush County Conservation Dist	121,889	84,850	53,990	10,287	10,024	7,030	11,669	890	-
4529 Phillips County Conservation District	59,403	41,351	26,312	(1,695)	801	(1,468)	3,729	241	-
4534 Clark County Extension Council	-	-	-	(3,503)	(3,745)	(3,021)	(3,274)	(503)	-
4543 City of Conway Springs	758,581	528,064	336,010	70,619	62,066	47,102	62,766	3,613	-
4557 Clark County Conservation District	49,407	34,393	21,885	2,551	2,468	1,288	3,327	155	-
4558 City of Prairie Village	6,269,821	4,364,553	2,777,187	407,356	359,812	190,560	403,292	15,489	-
4561 City of Rexford	52,463	36,520	23,238	3,025	2,647	1,271	3,245	118	-
4565 Hospital Dist 1 of Dickinson County	13,523,524	9,414,006	5,990,181	74,181	(99,616)	(602,283)	3,655	(91,105)	-
4573 Woodson County Conservation District	40,639	28,290	18,001	2,406	2,269	1,069	2,508	85	-
4583 City of Overland Park	43,921,788	30,574,870	19,454,947	2,105,552	1,934,527	768,152	2,580,954	82,463	-
4589 Wilson County Conservation Dist	109,381	76,142	48,450	7,132	6,051	2,815	6,809	246	-
4591 City of Wathena	514,860	358,405	228,055	35,075	26,654	13,630	30,433	840	-
4611 City of Maize	2,975,752	2,071,483	1,318,095	216,067	190,152	102,295	204,951	9,469	-
4612 City of Westwood	802,305	558,501	355,377	50,301	43,746	21,852	52,999	2,323	-
4614 Franklin County Conservation Dist	158,559	110,376	70,233	16,713	16,405	7,366	9,957	284	-
4632 Cowley County Extension Council	66,542	46,321	29,475	4,959	4,785	3,094	4,864	234	-
4640 Arkansas City Recreation Commission	407,821	283,893	180,642	21,798	23,326	12,507	28,997	1,512	-
4646 Coffeyville Recreation Commission	417,702	290,771	185,019	19,331	19,709	9,752	25,593	894	-
4650 Stafford County Extension Council	-	-	-	(4,129)	(3,501)	(2,130)	(685)	(59)	-
4655 Kiowa County Conservation Dist	146,250	101,808	64,781	7,032	5,556	10,747	12,201	626	-
4797 City of Pawnee Rock	96,929	67,474	42,934	7,076	7,233	3,546	4,541	(83)	-
4805 Doniphan County Extension Council	43,609	30,357	19,317	2,459	2,499	1,264	2,781	107	-
4806 Kearny County Extension Council	52,691	36,679	23,339	3,146	2,952	1,537	3,494	152	-
4808 Johnson Co Park & Recreation Dist	22,413,110	15,602,232	9,927,781	1,659,596	1,451,474	683,938	1,443,498	56,333	-
4809 City of Edwardsville	1,154,522	803,687	511,390	76,381	67,311	37,981	75,160	2,910	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
4810 City of Goddard	\$ 1,661,985	\$ 1,156,942	\$ 736,168	\$ 121,185	\$ 117,098	\$ 57,648	\$ 109,536	\$ 4,424	\$ -
4815 Grant County Library	269,053	187,294	119,176	11,374	9,548	2,617	14,308	299	-
4822 Kansas Turnpike Authority	24,656,212	17,163,701	10,921,352	908,768	1,026,951	530,860	1,460,060	44,434	-
4824 Meade County Conservation Dist	43,781	30,477	19,392	2,478	2,327	1,169	3,143	171	-
4837 City of Hanston	-	-	-	(5,181)	(5,180)	(1,400)	(158)	-	-
4838 City of Mission Hills	1,285,408	894,799	569,365	93,554	86,062	45,421	92,049	4,705	-
4848 Harper Hospital Dist 5	-	-	-	(386,381)	(31,840)	-	-	-	-
4850 The Guidance Center	8,306,070	5,782,028	3,679,134	505,213	478,901	285,523	593,869	30,208	-
4851 Wyandotte County Extension Council	112,808	78,528	49,968	7,754	7,123	(911)	4,815	(4)	-
4853 North Edwards Co Cemetery District	55,461	38,608	24,566	2,148	3,112	1,757	3,694	157	-
4859 Geary Community Hospital	19,890,274	13,846,033	8,810,302	516,821	639,287	519,104	1,294,906	53,005	-
4860 Clearwater Public Library	41,610	28,966	18,431	(1,472)	(1,831)	(3,089)	260	(193)	-
4863 Chanute Recreation & Parks Commission	199,141	138,626	88,209	(9,111)	(10,668)	4,648	14,883	823	-
4867 Greenwood County Conservation Dist	108,838	75,764	48,209	11,753	11,530	5,998	9,810	706	-
4873 City of Kechi	1,176,941	819,293	521,320	83,036	73,234	34,621	78,370	3,464	-
4878 Stanton County Conservation Dist	33,700	23,459	14,927	503	1,562	529	1,092	(94)	-
4879 Marshall County Extension Council	35,299	24,572	15,635	528	500	(474)	853	(120)	-
4880 Marion Co Conservation Dist	94,273	65,625	41,758	(1,700)	(2,764)	1,583	5,969	225	-
4887 Harvey County Extension Council	95,130	66,222	42,137	3,698	5,452	1,363	4,632	20	-
4889 Haskell County Conservation Dist	36,213	25,208	16,040	1,859	1,423	291	1,605	(13)	-
4891 Twin Caney Watershed Jt Dist 34	28,844	20,079	12,777	1,964	2,221	1,251	881	(117)	-
4893 Bourbon County Conservation Dist	59,431	41,371	26,325	(1,238)	(1,929)	(2,056)	(65)	(444)	-
4894 Butler County Conservation Dist	97,357	67,772	43,124	2,281	1,265	(702)	5,679	252	-
4895 Mitchell County Conservation Dist	26,360	18,350	11,676	412	437	565	(1,731)	(560)	-
4896 Morris County Conservation District	62,201	43,300	27,552	(5,797)	(5,893)	(7,750)	2,148	133	-
4897 Nemaha County Conservation District	159,187	110,814	70,511	17,657	13,787	9,591	14,198	959	-
4899 Wabaunsee County Conservation District	124,174	86,440	55,002	12,266	9,977	3,985	7,868	289	-
4900 Washington County Conservation Dist	51,949	36,163	23,010	2,881	2,884	1,462	3,243	117	-
4911 Marshall County Conservation Dist	143,109	99,621	63,389	7,401	7,162	3,549	8,799	305	-
4913 Southwest Medical Center	35,754,771	24,889,639	15,837,406	2,219,013	1,779,951	748,288	1,677,655	(14,117)	-
4914 Cowley Co Conservation District	61,687	42,942	27,324	(3,815)	594	1,072	3,698	120	-
4917 Osborne County Conservation Dist	37,584	26,163	16,647	1,350	1,151	128	1,930	38	-
4919 Ottawa County Conservation District	36,927	25,705	16,356	1,366	1,219	284	1,695	(4)	-
4920 Cloud Co Conservation District	100,556	69,999	44,541	10,419	10,074	7,499	8,158	413	-
4925 Pawnee County Conservation District	69,827	48,608	30,929	4,106	3,900	2,117	4,760	221	-
4926 Rawlins County Conservation Dist	78,708	54,791	34,863	7,148	7,112	4,960	5,488	188	-
4927 Republic County Conservation Dist	45,951	31,988	20,354	606	2,518	1,366	2,245	(15)	-
4928 Smith County Conservation District	30,073	20,934	13,320	438	29	(797)	(993)	(404)	-
4932 Crawford County Conservation Dist	117,863	82,047	52,207	12,331	12,257	6,501	8,275	332	-
4933 Hodgeman County Conservation Dist	92,816	64,611	41,113	9,040	6,217	2,436	5,176	101	-
4935 Wyandotte County Conservation District	57,232	39,840	25,351	2,215	2,167	836	3,117	67	-
4936 Hays Recreation Commission	762,323	530,669	337,667	40,959	36,307	17,080	47,703	1,833	-
4943 Pottawatomie Wabaunsee Regional Library	434,467	302,441	192,445	22,585	24,254	13,914	30,765	1,564	-
4944 Riley County Conservation District	52,006	36,202	23,036	678	1,068	(179)	1,614	(131)	-
4945 Sumner County Conservation District	110,466	76,898	48,930	11,710	11,352	8,462	12,384	1,072	-
4949 Pottawatomie County Extension Council	50,978	35,487	22,580	(3,776)	(1,414)	962	3,267	130	-
4951 Chautauqua County Conservation Dist	29,130	20,278	12,903	1,618	1,535	639	1,768	61	-
4953 Central Kansas Mental Health Center	10,503,192	7,311,490	4,652,339	881,957	772,944	417,007	816,118	48,740	-
4961 Hamilton County Hospital	940,959	655,021	416,793	87,507	25,543	(22,063)	(22,029)	(11,050)	-
4967 Sheridan County Public Library	34,813	24,234	15,420	1,137	1,510	666	2,044	64	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
4969 Leavenworth County Conservation District	\$ -	\$ -	\$ -	\$ (133)	\$ (19)	\$ -	\$ -	\$ -	\$ -
4970 Linn County Conservation District	58,489	40,715	25,907	3,108	3,017	1,333	3,636	135	-
4971 Hamilton County Conservation Dist	56,946	39,642	25,224	2,920	2,746	1,289	3,446	116	-
4972 Pottawatomie County Conservation Dist	118,148	82,245	52,333	1,808	958	(2,966)	2,736	(379)	-
4973 City of Sylvania	47,893	33,340	21,214	442	1,001	(682)	1,473	(103)	-
5051 Lincoln Co Conservation Dist	35,442	24,672	15,699	(676)	1,689	874	2,214	80	-
5052 Sumner County Hospital District 1	3,339,906	2,324,978	1,479,396	243,237	228,965	103,313	142,122	(4,946)	-
5053 Jefferson County Conservation Dist	115,949	80,715	51,359	4,084	3,158	2,371	8,916	581	-
5225 City of Milford	122,375	85,188	54,205	6,796	7,071	3,530	8,243	376	-
5242 City of Lansing	3,249,146	2,261,798	1,439,194	157,183	152,207	73,516	192,872	5,882	-
5247 Barber County Conservation Dist	50,435	35,109	22,340	2,107	2,137	970	2,991	97	-
5252 City of Grinnell	104,725	72,902	46,388	9,781	9,328	6,553	10,437	825	-
5257 Ford Co Extension Council	35,613	24,791	15,775	(2,036)	(2,118)	(112)	2,185	96	-
5259 Reno County Conservation Dist	238,267	165,863	105,539	15,970	16,231	7,476	12,314	39	-
5311 SE Kansas Library System	911,200	634,305	403,612	45,144	42,532	19,305	53,837	1,651	-
5327 NW Kansas Library System	400,681	278,923	177,480	18,720	17,156	8,598	24,862	933	-
5336 Central Kansas Library System	1,258,305	875,932	557,360	60,480	67,550	33,561	78,289	2,785	-
5339 City of Goessel	128,572	89,502	56,950	7,846	7,007	3,524	8,139	307	-
5349 Salina Airport Authority	1,353,235	942,015	599,409	84,492	74,688	48,970	98,745	5,174	-
5350 Stevens County Library	200,798	139,779	88,942	5,621	5,297	(3)	9,712	110	-
5352 Atchison County Extension Council	-	-	-	(1,195)	(2,547)	(2,654)	(578)	(20)	-
5353 McPherson County Conservation Dist	58,317	40,596	25,831	(1,362)	(1,258)	(785)	4,447	347	-
5354 Atchison Public Library	363,241	252,859	160,896	15,919	13,798	6,486	22,020	792	-
5355 Strother Field Commission	305,295	212,522	135,229	16,936	19,435	10,485	20,290	840	-
5356 Scott County Library	78,566	54,691	34,800	(486)	(1,306)	(1,678)	3,671	65	-
5357 Marion County Extension Council	-	-	-	(5,649)	(4,877)	(4,409)	(2,254)	(267)	-
5363 Allen County Conservation District	49,892	34,731	22,100	2,994	2,797	1,031	3,019	105	-
5369 Ness County Conservation Dist	98,414	68,508	43,592	5,606	4,589	2,003	5,831	186	-
5371 Southwest Guidance Center	1,604,182	1,116,704	710,565	82,083	86,247	39,075	89,272	1,759	-
5380 Kearny County Library	138,482	96,400	61,340	4,925	7,041	3,640	8,745	329	-
5381 Wellsville City Library	92,559	64,433	40,999	5,268	4,935	2,397	5,911	237	-
5384 Cherokee County Conservation Dist	66,599	46,361	29,500	7,358	7,221	5,548	8,122	748	-
5389 City of Edgerton	1,994,953	1,388,729	883,655	152,354	113,447	59,865	134,610	6,092	-
5390 Independence Recreation Commission	374,921	260,990	166,070	17,952	16,684	7,692	22,237	698	-
5391 Neosho County Conservation District	43,210	30,079	19,139	2,476	2,127	1,568	2,858	109	-
5408 NE Kansas Library System	922,909	642,456	408,798	55,932	50,702	24,883	62,201	2,907	-
5413 Library Dist 1 Miami County	426,813	297,113	189,055	22,613	23,585	9,359	26,390	991	-
5414 Southwest Kansas Library System	434,352	302,362	192,394	19,847	12,906	(1,424)	23,503	751	-
5421 City of Grandview Plaza	933,476	649,812	413,479	45,382	41,103	20,566	59,524	2,449	-
5427 Lyon County Conservation District	203,054	141,350	89,942	25,121	22,264	10,794	14,978	727	-
5433 Riley County Extension Council	227,329	158,248	100,694	12,812	12,082	5,970	14,223	520	-
5438 City of Holcomb	596,852	415,481	264,373	38,956	49,120	27,527	48,767	3,093	-
5440 Newton Recreation Comm	959,836	668,162	425,155	57,155	53,066	30,006	67,452	3,379	-
5441 Southeast Kansas Mental Health Center	11,378,637	7,920,905	5,040,113	1,064,570	1,013,317	708,827	1,072,255	78,416	-
5446 Saline County/City Building Authority	395,769	275,503	175,304	17,482	17,851	10,297	25,350	1,003	-
5454 RWD 2 Miami Co	1,137,301	791,699	503,762	87,141	72,044	37,085	77,283	3,499	-
5463 City of Leonardville	167,983	116,937	74,407	14,022	13,156	8,510	14,205	926	-
5466 Grant County Cemetery District	61,116	42,544	27,071	4,018	3,134	1,613	4,276	223	-
5470 Pawnee Watershed District 81	204,567	142,404	90,612	10,410	9,896	5,407	12,738	453	-
5471 City of Walton	86,676	60,337	38,393	3,546	1,879	(4,012)	2,438	(127)	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5472 Grant County Conservation Dist	\$ 40,068	\$ 27,892	\$ 17,748	\$ 2,472	\$ 2,357	\$ 1,421	\$ 3,297	\$ 221	\$ -
5475 North East Animal Control Commission	-	-	-	(14,206)	(8,841)	(989)	-	-	-
5478 RWD 3 Miami Co	76,823	53,478	34,029	364	1,496	1,737	4,670	150	-
5479 Wyandotte County Law Library	-	-	-	(3,718)	(1,424)	(138)	-	-	-
5489 Sumner County Extension Council	40,040	27,872	17,735	1,234	1,050	756	2,765	146	-
5494 Pratt County Conservation Dist	50,235	34,970	22,251	2,759	2,621	1,240	3,133	114	-
5497 Morton County Library	150,420	104,710	66,628	5,593	6,838	3,536	10,880	622	-
5498 Kingman County Conservation Dist	76,909	53,538	34,067	3,746	535	(3,099)	827	(381)	-
5501 Wakarusa Watershed Dist 35	106,410	74,075	47,134	5,841	5,243	2,184	6,470	230	-
5505 Cherokee County Extension Council	99,613	69,343	44,123	7,123	6,251	3,223	6,498	260	-
5506 Sek Multi County Health Dept	734,421	511,245	325,308	46,475	46,666	27,561	41,871	661	-
5508 Hays Public Library	969,289	674,742	429,342	53,132	47,026	19,024	60,719	2,451	-
5511 Sabetha Cemetery Association	-	-	-	(1,776)	(1,462)	(169)	-	-	-
5512 City of Rose Hill	1,729,556	1,203,980	766,098	119,022	112,815	63,588	108,818	3,480	-
5513 Thomas County Extension Council	48,950	34,075	21,682	3,468	3,060	1,352	3,115	120	-
5518 Plainville Memorial Library	77,480	53,936	34,320	4,010	3,942	2,012	5,020	211	-
5520 Rice County Extension Council	33,528	23,340	14,851	966	597	(49)	1,722	38	-
5521 Pottawatomie Creek Watershed Dist 90	62,430	43,459	27,653	647	592	(2,731)	3,107	147	-
5523 Elk County Conservation District	29,130	20,278	12,903	1,618	1,535	639	1,768	61	-
5532 Eureka Carnegie Library	64,629	44,989	28,627	2,482	2,009	1,232	2,894	(52)	-
5536 NE Kansas Multi County Board of Health	1,893,969	1,318,431	838,925	142,888	136,120	73,369	132,435	6,155	-
5537 Douglas County Extension Council	227,729	158,527	100,871	14,909	11,833	5,598	12,032	125	-
5543 City of Lake Quivira	94,958	66,102	42,061	7,493	8,555	3,858	6,314	253	-
5544 City of Silver Lake	391,685	272,660	173,495	22,168	17,549	12,893	30,755	1,924	-
5546 City of Buffalo	37,755	26,282	16,723	1,979	1,893	924	2,328	83	-
5549 South Central Kansas Library System	1,057,850	736,392	468,570	61,148	50,726	22,417	61,846	1,796	-
5551 SE Kansas Regional Planning Commission	384,945	267,968	170,510	34,757	33,310	22,879	31,039	1,732	-
5553 Riley County Law Enforcement Agency	7,787,583	5,421,099	3,449,473	419,963	405,438	192,679	475,253	16,033	-
5555 Wet Walnut Creek Watershed Jt Dist 58	203,197	141,449	90,005	10,120	8,970	3,777	11,632	317	-
5556 City of Garden Plain	497,724	346,476	220,465	19,452	23,370	9,938	31,976	1,400	-
5561 Barber County Extension Council	29,815	20,755	13,207	347	374	(461)	1,145	(23)	-
5564 City of Hoyt	113,664	79,124	50,347	7,635	7,194	4,277	7,300	249	-
5570 RWD 9 Leavenworth County	163,300	113,676	72,333	13,468	8,460	3,445	8,604	107	-
5573 Scott County Conservation District	22,647	15,765	10,031	(153)	(658)	(1,134)	(407)	(224)	-
5585 Miami County Conservation Dist	84,420	58,767	37,393	4,035	3,781	953	4,216	44	-
5598 Wichita County Conservation Dist	46,094	32,087	20,417	3,181	3,106	1,931	1,557	(161)	-
5605 Kansas Association of Counties	544,133	378,782	241,021	16,888	27,976	7,245	33,221	1,359	-
5606 LabetteOHackberry Crk Watershed Dist 96	63,915	44,492	28,311	2,572	2,702	1,206	3,750	114	-
5615 Finney Co Conservation District	50,121	34,890	22,201	3,040	2,927	1,477	3,519	179	-
5617 City of Manter	70,598	49,144	31,271	3,696	3,454	1,154	3,703	56	-
5620 Dorothy Bramlage Library	788,597	548,959	349,305	34,833	32,266	13,523	44,722	1,184	-
5621 Shawnee Heights Fire District	46,779	32,564	20,721	3,020	2,800	1,469	3,072	126	-
5622 Doniphan Co Rural Fire District 2	19,163	13,340	8,488	(13,053)	(15,416)	(16,052)	(16,436)	(2,640)	-
5632 Stafford County Conservation Dist	48,150	33,518	21,328	3,497	2,988	1,407	3,131	125	-
5635 City of Melvern	128,287	89,303	56,824	5,520	6,535	3,457	7,029	108	-
5636 Geary County Conservation District	51,692	35,984	22,897	2,430	2,465	1,283	3,269	127	-
5641 Hamilton County Extension Council	9,110	6,342	4,035	1,324	1,294	(1,142)	(562)	(131)	-
5642 Stafford Recreation Commission	54,005	37,594	23,921	1,855	1,438	277	4,010	274	-
5643 RWD 3 Marshall Co	100,727	70,118	44,617	5,782	5,376	3,083	6,804	306	-
5647 Metropolitan Topeka Airport Auth	3,075,479	2,140,905	1,362,269	177,803	170,910	101,767	196,002	6,934	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
5648 Dickinson Co Conservation Dist	\$ 54,633	\$ 38,031	\$ 24,200	\$ 3,348	\$ 3,042	\$ 1,676	\$ 3,608	\$ 151	\$ -
5649 Burlington Recreation Commission	532,395	370,611	235,822	29,160	22,798	9,999	32,337	1,164	-
5654 Harper County Extension Council	-	-	-	(4,751)	(4,522)	(3,398)	(586)	-	-
5656 RWD 3 Nemaha Co	252,946	176,081	112,041	17,553	16,691	9,292	18,196	927	-
5661 Kansas Municipal Energy Agency	4,695,426	3,268,583	2,079,817	411,864	394,370	264,528	362,515	18,677	-
5662 Atchison County Conservation Dist	48,522	33,777	21,492	1,023	(2,040)	(889)	2,217	17	-
5665 Holcomb Recreation Commission	405,108	282,004	179,441	18,870	12,352	3,715	26,122	1,285	-
5668 City of Auburn	391,485	272,521	173,407	24,638	21,167	12,607	27,729	1,403	-
5674 RWD 1 Consolidated Shawnee Co	216,248	150,535	95,786	8,437	7,236	849	7,470	(451)	-
5675 Derby Recreation Commission	2,864,258	1,993,869	1,268,709	138,815	139,047	77,135	183,826	7,265	-
5676 RWD 2 Mitchell Co	200,483	139,561	88,803	14,548	5,729	3,363	11,618	335	-
5677 South Central Kansas Reg Medical Center	14,747,958	10,266,360	6,532,538	1,287,318	1,341,633	681,897	1,033,760	45,561	-
5680 Ellis County Conservation District	117,977	82,126	52,257	5,239	4,794	(1,529)	(1,511)	(1,192)	-
5681 Pratt County Extension Council	41,039	28,568	18,178	(123)	602	(231)	1,070	(139)	-
5686 City of Park City	2,875,710	2,001,841	1,273,782	225,143	195,076	108,182	199,729	9,157	-
5687 City of Bel Aire	3,461,367	2,409,530	1,533,196	258,270	237,578	134,946	258,787	14,228	-
5690 Grant County Recreation Comm	584,087	406,595	258,718	21,332	15,545	9,072	31,499	576	-
5702 City of Meriden	254,288	177,015	112,636	15,528	13,601	6,213	14,516	345	-
5704 Highland Cemetery	68,370	47,594	30,284	3,441	3,297	698	4,228	185	-
5710 Public Wholesale Water District No 4	352,303	245,245	156,051	16,614	15,627	7,063	22,368	932	-
5715 Public Wholesale Water Supply Dist 5	252,175	175,544	111,700	14,324	13,614	6,919	16,159	634	-
5717 Kearny County Conservation District	152,190	105,943	67,412	17,770	16,958	12,980	16,001	1,236	-
5724 Marion County Rural Water District 4	160,387	111,649	71,043	2,927	11,216	7,891	11,157	451	-
5725 Crawford County RWD 2	90,360	62,902	40,025	4,528	4,274	2,109	5,683	220	-
9000 Topeka Metropolitan Transit Authority	5,629,073	3,918,515	2,493,371	216,884	187,192	72,646	290,092	3,812	-
9035 Coffey County Library	863,421	601,045	382,448	41,559	37,957	16,211	50,703	1,574	-
9036 Colby Housing Authority	427,984	297,928	189,573	31,393	27,347	15,633	31,236	1,649	-
9037 McPherson Recreation Commission	343,078	238,824	151,965	15,799	19,246	9,697	21,535	778	-
9038 Sedgwick County Conservation District	58,574	40,775	25,945	1,705	2,908	1,211	3,307	79	-
9039 RWD 1 Jackson Co	256,259	178,387	113,509	16,827	15,722	8,402	17,379	782	-
9040 RWD 3 Jackson Co	448,689	312,342	198,745	30,928	29,459	18,639	33,493	1,785	-
9041 City of Ensign	215,363	149,918	95,394	31,438	30,742	25,240	33,388	3,487	-
9044 Disability Rights Center of Kansas	2,215,714	1,542,404	981,440	186,926	161,136	98,220	157,444	7,195	-
9049 Kearny County Council on Aging	95,415	66,421	42,264	(1,501)	2,615	1,602	6,000	249	-
9050 USD 208 Recreation Commission	125,745	87,534	55,698	8,979	8,008	4,247	8,229	323	-
9052 City of Salina Housing Authority	564,895	393,235	250,218	20,327	20,674	7,105	19,869	(1,291)	-
9058 Atwood Public Library	42,981	29,920	19,038	2,380	2,403	1,284	2,860	125	-
9059 Smoky Hills Public Television	795,365	553,670	352,303	33,354	33,099	12,605	51,555	2,415	-
9060 USD 303 Recreation Commission	56,861	39,582	25,186	2,120	2,253	866	3,606	157	-
9061 Consolidated RWD 1	198,142	137,931	87,766	10,380	9,916	4,832	12,235	436	-
9062 City of Oakley Housing Authority	129,143	89,899	57,203	10,265	9,947	6,293	10,685	679	-
9064 Coffey County Historical Museum	149,220	103,875	66,096	8,662	9,169	4,471	9,409	339	-
9065 Turner Recreation Commission	594,482	413,831	263,323	53,688	49,056	31,893	45,157	2,285	-
9068 Shawnee County Fire District 1	92,874	64,651	41,138	4,285	4,417	2,123	5,546	175	-
9069 City of Howard Housing Authority	84,477	58,806	37,419	5,485	6,552	2,980	7,476	578	-
9071 Russell Recreation Commission	114,493	79,701	50,714	5,652	5,418	2,841	6,911	217	-
9072 City of Russell Housing Authority	168,726	117,454	74,736	5,677	6,474	1,449	7,231	(121)	-
9073 City of McFarland	-	-	-	(5,057)	(1,016)	(69)	-	-	-
9075 Oberlin City Library	29,673	20,656	13,143	(822)	931	497	1,038	(71)	-
9076 Pratt Airport Authority	182,777	127,235	80,960	6,703	9,622	5,097	11,583	435	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9078 The Legacy At Park View	\$ -	\$ -	\$ -	\$ (142,807)	\$ (7,344)	\$ -	\$ -	\$ -	\$ -
9079 RWD 1 Elk Co	97,786	68,071	43,314	4,473	4,506	2,265	5,863	185	-
9080 Ottawa Recreation Commission	457,142	318,226	202,489	19,459	21,229	7,911	25,052	535	-
9081 Oberlin Housing Authority	96,044	66,858	42,542	5,724	6,770	2,838	8,007	580	-
9082 Fort Scott Housing Authority	426,784	297,093	189,042	22,280	20,721	9,272	26,987	1,091	-
9084 Goddard Public Library	138,197	96,201	61,213	12,723	14,321	7,426	9,951	447	-
9085 Johnson Co Fire Dist 1	65,914	45,884	29,196	9,715	9,502	7,817	8,469	745	-
9086 SE Kansas Area Agency on Aging	1,449,221	1,008,833	641,926	132,289	115,933	69,941	123,061	8,211	-
9087 Ulysses Housing Authority	116,263	80,933	51,498	10,701	9,326	2,605	5,427	(43)	-
9089 Lakin Recreation Commission	272,338	189,580	120,631	12,515	16,373	10,956	23,261	1,630	-
9090 City of Agra	53,348	37,137	23,630	4,022	3,959	899	5,488	538	-
9091 City of Chase	121,347	84,472	53,750	7,538	4,971	3,561	8,646	446	-
9092 Larned Recreation Comm	115,521	80,416	51,169	8,935	8,627	5,677	9,522	598	-
9093 City of Scammon	47,779	33,260	21,163	4,383	34	848	2,905	95	-
9095 Comanche County Hospital	3,962,462	2,758,352	1,755,154	235,134	216,947	114,633	216,307	2,906	-
9096 Rossville Community Library	117,463	81,768	52,030	6,264	5,632	2,904	7,117	229	-
9097 Edwards County Hospital	6,366,150	4,431,609	2,819,856	391,304	309,405	121,293	364,776	9,984	-
9098 Sublette Recreation Commission	154,561	107,593	68,462	6,255	6,976	5,056	10,896	537	-
9100 City of Weir	91,817	63,916	40,670	4,316	4,005	1,613	7,654	584	-
9101 Deerfield Recreation Commission	60,231	41,928	26,679	3,203	1,373	254	2,632	(29)	-
9102 Stanton County Cemetery Board	49,750	34,632	22,036	2,195	2,195	1,024	2,936	92	-
9103 SW Kansas Area Agency on Aging	1,044,656	727,207	462,725	32,606	47,617	19,672	59,884	1,650	-
9104 Jayhawk Area Agency on Aging	1,589,874	1,106,744	704,227	123,786	114,184	66,627	125,143	7,531	-
9105 NW Kansas Area Agency on Aging	1,196,475	832,891	529,973	70,863	65,925	29,883	80,220	3,782	-
9106 Post Rock Extension District 1	290,930	202,522	128,866	21,190	19,359	12,357	19,652	772	-
9108 City of Bronson	101,670	70,774	45,034	3,217	3,009	367	1,850	(515)	-
9109 City of Gridley	122,204	85,068	54,129	8,219	7,977	3,505	7,067	170	-
9110 City of Inman	724,654	504,446	320,982	51,775	49,069	24,642	47,922	1,965	-
9111 City of New Strawn	125,259	87,196	55,483	(1,436)	345	(1,691)	6,989	292	-
9113 City of Uniontown	137,854	95,963	61,062	8,654	7,261	4,112	9,135	391	-
9114 Erie City Public Library	32,614	22,703	14,446	1,209	1,423	762	2,067	84	-
9115 Oakley Public Library	136,569	95,068	60,492	8,306	7,784	3,972	8,698	326	-
9116 Oswego Public Library	31,615	22,008	14,004	1,590	1,175	378	1,616	21	-
9117 Stanton County Public Library	148,621	103,458	65,831	5,771	7,200	3,557	8,422	188	-
9121 Wichita County Extension Council	40,639	28,290	18,001	2,287	2,719	1,158	2,553	92	-
9122 Jewell County Conservation District	34,185	23,797	15,142	925	954	1,224	2,067	49	-
9123 Rooks County Conservation District	59,660	41,530	26,426	1,925	(2,838)	(916)	3,077	81	-
9124 Russell County Conservation District	113,921	79,303	50,461	10,293	10,038	7,204	11,329	887	-
9125 Saline County Conservation District	116,263	80,933	51,498	8,411	6,251	155	1,927	(606)	-
9126 Hugoton Recreation Commission	258,829	180,176	114,647	12,845	12,258	5,701	15,503	500	-
9127 Hospital Dist No 6 of Harper County	11,421,075	7,950,448	5,058,911	878,848	489,182	244,004	662,459	18,001	-
9128 Johnson County RWD 7	734,306	511,166	325,258	50,028	44,172	21,313	46,242	1,682	-
9129 Jetmore Housing Authority	55,747	38,807	24,693	2,893	2,828	1,391	3,461	124	-
9130 Stanton County Health Care Facility	7,554,914	5,259,133	3,346,413	472,483	366,535	223,606	490,958	19,472	-
9131 City of Palco	86,448	60,178	38,292	4,402	4,604	2,190	5,371	193	-
9132 Western Kansas Groundwater Management	157,360	109,541	69,702	1,069	1,474	2,453	8,691	180	-
9134 Tri-Ko Inc	4,666,067	3,248,146	2,066,812	85,923	102,165	(6,655)	200,729	(1,821)	-
9135 Mary Cotton Public Library	109,523	76,242	48,513	9,667	9,296	5,260	7,417	278	-
9136 City of Harveyville	67,970	47,315	30,107	1,401	1,226	(746)	2,178	(141)	-
9137 SE Kansas Regional Juvenile Detention Center	730,879	508,780	323,740	26,410	38,693	30,982	57,799	3,447	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9138 City of Greenleaf	\$ 87,933	\$ 61,212	\$ 38,949	\$ 5,063	\$ 4,822	\$ 2,072	\$ 5,498	\$ 210	-
9139 Kansas Guardianship Program	690,954	480,987	306,055	37,442	37,673	18,998	44,372	1,761	-
9140 City of Pleasanton	603,421	420,054	267,282	27,709	10,898	(3,088)	32,674	1,056	-
9141 City of Winchester	110,352	76,818	48,880	1,157	3,872	6,693	9,848	642	-
9142 Wakarusa Township	199,141	138,626	88,209	(15,760)	(18,976)	(24,737)	(7,015)	(2,122)	-
9144 N C Kansas Reg Juvenile Deten Facility	1,659,472	1,155,193	735,055	147,756	104,372	42,523	96,101	2,473	-
9145 Developmental Services of NW Kansas Inc	10,341,063	7,198,629	4,580,525	342,672	302,818	140,015	660,129	29,854	-
9146 Futures Unlimited Inc	3,674,074	2,557,599	1,627,414	119,686	77,819	16,385	198,775	5,166	-
9147 C O F Training Services Inc	4,857,783	3,381,604	2,151,732	52,546	(6,395)	(24,861)	246,606	5,112	-
9148 NW Local Environmental Protection Group	121,204	84,373	53,687	9,768	8,095	9,589	9,210	340	-
9149 Big Lakes Developmental Center Inc	6,869,443	4,781,962	3,042,787	361,952	352,351	161,651	449,706	20,006	-
9150 Multi Community Diversified Service Inc	4,537,838	3,158,883	2,010,014	154,389	103,671	(12,949)	249,112	8,320	-
9151 High Plains Mental Health Center	9,323,795	6,490,488	4,129,931	593,389	550,250	287,029	669,031	35,657	-
9152 Arrowhead West Inc	9,431,948	6,565,775	4,177,836	463,508	420,006	148,285	642,268	34,455	-
9153 Barton County Extension Council	-	-	-	(2,829)	(231)	-	-	-	-
9154 NE Kansas Area Agency on Aging Inc	713,487	496,673	316,036	63,650	63,023	39,237	48,379	1,664	-
9155 City of Onaga	382,832	266,497	169,574	15,528	15,380	6,235	20,191	307	-
9156 Central Rush County Ems	36,241	25,228	16,053	(1,753)	(192)	(355)	1,171	(77)	-
9157 Tri-Valley Developmental Service Inc	3,877,242	2,699,029	1,717,406	112,183	115,573	18,387	221,463	7,722	-
9159 Sunflower Extension District 6	151,476	105,446	67,096	10,053	8,824	4,470	9,866	404	-
9160 Goodland Housing Authority	232,012	161,509	102,769	12,060	14,590	8,317	18,948	1,270	-
9161 Medicine Lodge Township	129,886	90,416	57,532	5,036	4,861	2,830	8,570	391	-
9162 NW Kansas Groundwater Mgt Dist 4	276,564	192,522	122,503	(2,190)	(627)	3,473	15,431	362	-
9163 Coldwater0Wilmore Regional Library	41,096	28,608	18,203	1,466	1,752	740	2,388	72	-
9164 Twin Valley Developmental Services Inc	2,829,587	1,969,734	1,253,352	74,655	32,491	(14,468)	154,802	5,182	-
9166 Scott County Extension Council	-	-	-	(3,754)	(3,617)	(1,400)	(1,804)	(294)	-
9169 Housing Authority City of Iola	395,427	275,265	175,152	17,191	17,180	9,610	24,364	848	-
9170 Plumb Township Wabaunsee Co	30,701	21,371	13,599	866	975	77	2,239	154	-
9171 Training & Evaluation Center Hutchinson	5,615,365	3,908,972	2,487,299	303,426	284,893	165,648	380,504	17,433	-
9172 Nemaha County Training Center Inc	1,706,309	1,187,797	755,801	71,047	76,386	43,149	116,652	5,715	-
9173 Sheltered Living Inc	6,057,028	4,216,423	2,682,932	350,017	293,248	85,813	311,555	4,110	-
9174 Starkey Inc	13,920,379	9,690,265	6,165,966	410,067	370,928	101,285	878,768	41,502	-
9175 Community Living Opportunities Inc	350,132	243,734	155,089	(368,550)	(213,566)	(110,509)	(34,640)	(6,061)	-
9176 City of Grainfield	-	-	-	(4,438)	(4,396)	(1,083)	(116)	-	-
9177 City of Cunningham	115,349	80,297	51,093	3,675	5,459	2,581	6,997	236	-
9178 City of Greeley	72,825	50,695	32,258	4,603	4,612	4,697	5,160	176	-
9179 Halstead Public Library	-	-	-	(3,010)	(247)	-	-	-	-
9181 Colby Recreation Dept	29,530	20,556	13,080	(3,694)	(1,191)	(2,070)	(915)	(340)	-
9182 City of Whitewater	205,910	143,338	91,207	11,165	10,925	8,011	15,105	781	-
9183 Walnut Creek Extension Dist 2	185,376	129,044	82,111	10,910	10,040	5,818	12,985	646	-
9184 SC Kansas Area Agency on Aging	453,315	315,562	200,794	15,933	12,787	9,160	33,291	1,990	-
9185 Rice County Council on Aging	403,509	280,891	178,732	23,889	22,759	11,950	28,836	1,533	-
9186 Kingman County Council on Aging	180,606	125,724	79,999	6,385	4,596	1,577	10,485	357	-
9187 City of Norcatar	42,096	29,304	18,646	2,941	2,401	1,486	2,725	97	-
9188 Beloit Housing Authority	79,308	55,208	35,129	(1,446)	4,009	4,045	7,061	496	-
9190 Sherman County Conservation District	86,162	59,979	38,165	6,774	6,090	4,850	4,189	(113)	-
9191 Jackson County Conservation District	134,769	93,816	59,695	7,771	5,287	3,161	8,392	306	-
9192 Johnson County Extension Council	212,421	147,871	94,091	9,353	7,612	5,414	11,855	214	-
9193 Yates Center Public Library	50,921	35,447	22,555	3,049	2,804	1,378	3,318	141	-
9194 Overbrook Public Library	69,512	48,389	30,790	4,426	3,924	1,969	4,479	178	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9195 Franklin County RWD 6	\$ 251,889	\$ 175,346	\$ 111,573	\$ 14,275	\$ 11,477	\$ 6,194	\$ 15,788	\$ 589	\$ -
9196 Public Wholesale Water Supply 11	330,312	229,937	146,310	16,904	14,406	6,303	19,795	668	-
9197 Public Wholesale Water Supply 12	278,649	193,973	123,426	14,543	15,863	10,656	19,436	885	-
9198 Pawnee Mental Health Services Inc	11,310,866	7,873,729	5,010,094	624,661	587,679	233,936	721,963	30,782	-
9199 Topeka Association for Retarded Citizens	4,794,439	3,337,509	2,123,674	241,641	221,855	90,653	288,865	10,097	-
9200 North Central Regional Planning Commission	1,280,067	891,081	567,000	69,408	57,911	22,580	73,083	2,008	-
9201 Coffeyville Regional Medical Center Inc	28,409,908	19,776,727	12,584,034	1,421,398	1,386,791	901,415	1,881,513	77,643	-
9202 Kansas Public Telecommunications	2,055,641	1,430,974	910,536	168,975	149,806	95,345	168,272	10,582	-
9204 Elk County Council on Aging	132,285	92,086	58,595	7,289	9,561	5,554	7,826	153	-
9205 City of La Harpe	252,432	175,723	111,814	19,325	21,731	7,785	17,576	896	-
9206 City of Offerle	54,719	38,091	24,237	2,871	2,696	1,175	3,469	143	-
9207 Wabaunsee County Extension Council	53,291	37,097	23,605	2,787	2,494	2,694	3,336	70	-
9208 Cowley County Council on Aging	233,526	162,562	103,439	9,357	7,555	656	11,190	93	-
9209 McPherson County Council on Aging	137,625	95,804	60,960	7,949	8,094	3,890	10,097	580	-
9210 Center Twp Reno County	48,265	33,598	21,379	1,940	2,483	1,521	3,056	110	-
9211 RWD 5 Anderson Co	120,147	83,637	53,219	6,293	5,238	2,508	7,074	214	-
9212 RWD 3 Cowley Co	160,301	111,589	71,005	10,745	9,888	10,657	12,517	588	-
9213 RWD 6 Crawford Co	80,850	56,282	35,812	3,210	2,774	1,390	5,193	231	-
9214 RWD 1 Woodson Co	198,342	138,070	87,854	12,004	8,871	4,835	12,474	470	-
9215 Kansas Bostwick Irrigation District 2	705,205	490,908	312,367	22,782	27,107	12,995	41,875	1,366	-
9216 Greeley County Library	70,569	49,125	31,258	2,937	2,810	1,225	4,146	133	-
9217 Haskell Township Library	115,921	80,695	51,346	8,638	8,299	(13,958)	3,274	183	-
9218 City of Kensington	114,778	79,900	50,840	6,825	6,203	2,961	6,820	196	-
9219 City of Mound Valley	87,904	61,192	38,937	6,063	5,927	3,360	6,247	305	-
9220 Kanwaka Township	171,896	119,660	76,141	9,589	8,177	4,229	10,555	365	-
9221 Lincoln Township Dickinson County	40,154	27,952	17,786	1,498	1,456	507	2,082	29	-
9222 Doniphan Co Conservation District	68,570	47,733	30,373	4,311	3,892	372	3,167	5	-
9224 Gove County Medical Center	11,033,617	7,680,730	4,887,288	792,972	717,752	372,160	649,552	15,258	-
9225 Bird City Housing Authority	64,600	44,970	28,614	4,598	3,385	1,495	5,162	361	-
9226 Scott Recreation Commission	130,029	90,516	57,596	6,393	6,206	2,979	8,463	369	-
9227 Labette Center for Mental Health Service	3,144,963	2,189,274	1,393,046	186,813	183,634	84,729	200,857	7,937	-
9228 Cheney Recreation Commission	140,795	98,011	62,365	13,027	12,537	8,434	9,703	331	-
9229 Douglass Public Library	45,666	31,789	20,227	2,584	2,394	879	2,675	85	-
9230 Reno Township	145,079	100,993	64,262	6,831	2,538	(965)	5,934	(91)	-
9231 City of Richmond	161,900	112,702	71,713	7,480	10,421	8,060	12,103	600	-
9233 Iroquois Center for Human Development	1,489,404	1,036,805	659,724	55,532	42,252	18,272	88,120	3,093	-
9234 Bert Nash Community Mental Health	15,216,781	10,592,718	6,740,201	1,203,591	1,096,652	647,890	1,215,616	74,986	-
9235 City of Elwood	614,473	427,748	272,178	38,866	31,279	10,822	34,431	860	-
9236 City of Elk City	94,758	65,963	41,973	3,295	2,928	723	6,514	378	-
9237 Park Township	53,634	37,335	23,757	6,693	3,177	1,404	3,872	217	-
9238 Unified Government of Wyandotte County	98,943,421	68,876,572	43,826,518	4,904,741	4,638,527	2,075,929	6,000,851	208,350	-
9240 Flint Hills Community Health Center Inc	7,266,326	5,058,241	3,218,585	241,654	314,089	174,010	404,940	7,877	-
9242 University of Kansas Hospital Authority	48,027,273	33,432,783	21,273,452	1,506,467	1,719,552	864,876	2,958,871	112,595	-
9243 St Francis Housing Authority	62,972	43,836	27,893	6,140	5,930	3,827	5,498	358	-
9244 Horton Housing Authority	121,889	84,850	53,990	678	576	1,028	9,676	709	-
9245 Lawrence Housing Authority	3,010,308	2,095,538	1,333,402	166,262	159,706	86,228	204,654	9,595	-
9246 Lincoln Housing Authority	133,170	92,703	58,987	9,321	8,728	2,259	7,932	287	-
9247 City of Burden	147,507	102,682	65,337	5,714	7,179	2,588	8,582	264	-
9248 City of Longton	97,072	67,574	42,997	4,401	4,519	2,244	5,757	175	-
9249 City of Westmoreland	218,561	152,145	96,811	10,106	9,202	2,921	11,645	225	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9250 Consolidated RWD 2	\$ 388,487	\$ 270,434	\$ 172,078	\$ 26,272	\$ 24,861	\$ 14,432	\$ 29,195	\$ 1,645	\$ -
9251 Towanda Township	73,882	51,431	32,726	2,659	3,571	1,462	4,338	135	-
9253 City of Herndon	106,296	73,995	47,083	9,284	10,115	7,217	11,382	963	-
9254 Housing Authority of City of Galena	95,387	66,401	42,251	6,604	5,117	3,010	6,903	371	-
9255 Atchison Housing Authority	670,192	466,534	296,858	42,469	38,865	17,769	41,906	1,535	-
9256 Jetmore Public Library	42,638	29,682	18,886	2,547	2,402	1,136	2,557	79	-
9257 Hays Housing Authority	94,958	66,102	42,061	6,358	6,201	3,739	7,305	425	-
9258 Housing Authority of City of Belleville	99,956	69,582	44,275	3,763	3,615	940	4,696	(3)	-
9259 Sharon Springs Housing Authority	30,415	21,173	13,472	2,433	1,363	(75)	1,081	(49)	-
9260 Haysville Community Library	258,944	180,256	114,698	8,469	7,947	8,013	13,911	103	-
9261 Hamilton County Library	147,964	103,001	65,540	6,522	6,953	4,040	10,453	545	-
9262 Ellis Public Library	46,208	32,167	20,468	2,316	2,305	1,724	2,827	74	-
9263 Bucklin Public Library	57,632	40,119	25,528	3,808	3,695	4,443	6,699	589	-
9264 Elkhart Cemetery District	44,152	30,735	19,557	1,923	1,923	887	2,586	78	-
9265 Ellis Recreation Commission	93,616	65,168	41,467	6,131	5,058	3,476	6,525	296	-
9266 Clay County Conservation District	100,784	70,158	44,642	6,996	8,599	3,784	6,823	300	-
9267 City of Linn Valley	225,415	156,916	99,847	9,525	11,817	12,566	17,590	905	-
9268 City of Blue Mound	115,321	80,277	51,081	6,471	6,137	3,068	7,036	228	-
9269 Kansas Workers Risk Cooperative for Counties	1,160,205	807,643	513,907	95,022	72,735	32,262	75,088	3,085	-
9270 Manhattan Housing Authority	759,610	528,780	336,465	52,028	51,715	32,104	55,411	2,774	-
9271 Norton Housing Authority	151,648	105,565	67,172	7,347	6,577	2,880	8,903	275	-
9272 Topeka Housing Authority	3,740,530	2,603,861	1,656,850	237,747	223,454	125,077	241,630	9,047	-
9275 City of Linwood	175,552	122,205	77,760	14,513	16,044	11,843	13,277	583	-
9276 Lindsborg Community Library	41,125	28,628	18,216	1,960	1,923	842	2,457	81	-
9277 City of North Newton	762,665	530,907	337,819	46,038	35,661	16,977	47,535	1,802	-
9278 City of Arcadia	141,795	98,706	62,807	10,431	7,284	9,854	13,497	939	-
9279 Four County Mental Health Center Inc	17,382,974	12,100,649	7,699,706	1,211,996	1,201,414	724,077	1,252,440	61,142	-
9280 Disability Planning Organization of Kansas Inc	778,915	542,219	345,017	71,910	58,369	35,585	57,258	2,845	-
9281 OCCK Inc	15,830,426	11,019,889	7,012,012	1,203,289	1,074,979	613,996	1,132,131	55,709	-
9282 Housing Authority of Kansas City Kansas	7,341,037	5,110,248	3,251,677	331,377	341,160	128,381	394,268	7,092	-
9283 Hoisington Recreation Commission	68,541	47,713	30,360	3,852	3,582	1,863	4,267	148	-
9284 Cottonwood Inc	10,169,967	7,079,525	4,504,738	447,598	423,872	140,717	587,022	18,456	-
9285 Johnson Co Fire Dist No 2	-	-	-	(277,522)	(31,004)	(4,756)	(1,120)	(66)	-
9286 Oskaloosa Public Library	43,210	30,079	19,139	1,939	1,936	727	543	(281)	-
9287 Basehor Community Library	560,954	390,492	248,472	33,694	32,983	17,968	38,064	1,719	-
9288 City of Gypsum	108,067	75,228	47,868	3,377	2,818	(308)	5,247	75	-
9289 Greenleaf Housing Authority	34,099	23,737	15,104	1,263	1,837	1,074	2,302	101	-
9292 Spring Hill Recreation Commission	463,397	322,580	205,259	32,553	29,191	16,220	31,537	1,391	-
9293 RWD 4 Franklin Co	75,653	52,663	33,510	6,884	3,883	1,705	4,967	223	-
9294 Mulvane Public Library	247,863	172,542	109,790	14,606	9,396	3,597	12,642	131	-
9295 City of Prescott	132,770	92,424	58,810	10,247	10,713	5,927	8,907	337	-
9297 Thomas Co Economic Development Alliance	102,669	71,470	45,477	5,882	5,619	2,910	6,628	266	-
9298 Housing Authority of City of Holton	108,210	75,327	47,931	6,049	5,449	2,777	6,592	217	-
9299 City of Bentley	172,581	120,138	76,444	10,143	9,224	4,058	10,179	299	-
9301 The Center for Counseling & Consultation	3,827,664	2,664,516	1,695,445	180,201	195,511	101,569	248,265	10,294	-
9306 River Valley Extension District 4	375,721	261,547	166,424	19,247	16,064	6,726	21,340	563	-
9307 Public Wholesale Water Supply District 13	254,003	176,817	112,509	10,452	9,153	6,525	15,974	582	-
9308 Linn County Library District 1	75,224	52,365	33,320	7,668	7,444	3,530	5,311	239	-
9309 Pleasanton Housing Authority	127,687	88,885	56,558	10,135	8,289	3,314	8,634	416	-
9310 Public Housing Agency of S Hutchinson	326,343	227,174	144,552	20,828	20,081	12,338	21,516	820	-
9311 Housing Authority of the City of Solomon	32,928	22,922	14,585	(9)	(151)	(438)	1,762	58	-
9313 USD 350 Recreation Commission	67,056	46,679	29,702	4,171	5,733	1,911	4,087	140	-
9314 Wellington Housing Authority	237,382	165,246	105,147	11,182	10,277	3,764	13,964	461	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9317 Nippawalla Township	\$ -	\$ -	\$ -	\$ (2,603)	\$ (2,971)	\$ (1,101)	\$ (150)	\$ -	\$ -
9318 Linn County Library District # 5	115,921	80,695	51,346	11,907	9,639	5,979	8,755	443	-
9320 City of Vermillion	47,893	33,340	21,214	2,027	2,025	909	2,815	89	-
9321 Public Wholesale Water Supply District # 20	212,735	148,089	94,230	12,053	9,922	3,277	12,133	352	-
9322 Thomas County Historical Society	140,567	97,852	62,263	(779)	2,569	164	7,164	134	-
9323 PhillipsORooks Extension Dist # 5	92,388	64,313	40,923	5,308	3,979	3,436	6,052	220	-
9329 Jefferson County Rural Water Dist No 13	267,254	186,041	118,379	20,198	17,171	9,933	19,921	1,101	-
9330 Rose Hill Recreation Commission	203,796	141,867	90,271	10,259	10,607	4,772	13,762	674	-
9339 Coffey County Conservation District	65,143	45,347	28,855	3,840	3,454	1,710	4,587	241	-
9341 Meadowlark Extension District	352,502	245,384	156,139	18,786	19,937	9,644	22,505	880	-
9342 Park City Public Library	161,101	112,146	71,359	12,426	9,866	6,080	11,101	492	-
9347 Auburn Township	178,550	124,293	79,088	14,529	12,891	10,133	10,591	113	-
9350 The Housing Authority of the City of Paola	295,984	206,041	131,105	15,225	13,168	4,751	17,562	602	-
9351 The Housing Authority of the City of Phillipsburg	137,939	96,023	61,100	7,785	7,412	4,890	8,529	248	-
9353 Equus Beds Groundwater Mgmt Dist # 2	379,948	264,489	168,296	22,013	24,134	17,529	32,121	2,131	-
9354 Americus Township Library	28,844	20,079	12,777	1,755	1,622	806	1,889	79	-
9360 Southeast Kansasworks Inc	1,664,041	1,158,374	737,079	95,996	80,992	49,743	117,442	5,980	-
9362 Kansas Power Pool	1,310,425	912,214	580,447	63,035	59,300	24,676	85,014	3,871	-
9363 Osborne Housing Authority	114,293	79,562	50,625	7,466	6,243	3,369	7,798	367	-
9365 Newton Housing Authority	314,976	219,261	139,517	9,728	10,783	4,795	17,437	407	-
9366 Lincoln Carnegie Library	53,491	37,236	23,694	3,564	3,126	1,683	3,504	143	-
9367 City of St George	436,923	304,151	193,533	34,751	27,398	15,887	29,200	1,191	-
9370 Ashland Library	46,094	32,087	20,417	2,817	2,100	1,062	2,817	97	-
9372 City of Otis	156,160	108,706	69,170	15,220	13,606	9,766	13,699	885	-
9375 City of Chanute Housing Authority	358,129	249,301	158,631	19,967	19,175	11,472	21,024	490	-
9380 Baldwin City Recreation Commission	382,632	266,358	169,485	56,030	40,015	12,499	24,769	1,018	-
9381 Barton County Conservation District	145,336	101,172	64,376	21,404	19,153	13,592	15,521	1,193	-
9382 Coffey County Housing Authority	118,605	82,563	52,536	7,227	6,386	3,253	7,449	269	-
9383 Parsons Housing Authority	258,144	179,699	114,344	16,493	12,810	5,801	15,688	537	-
9387 Hoxie Housing Authority	76,509	53,260	33,889	4,308	6,926	5,268	6,534	388	-
9403 Strong City Housing Authority	31,529	21,948	13,966	804	464	(374)	1,457	15	-
9404 Public Wholesale Water Supply District # 23	419,759	292,203	185,930	27,848	25,301	19,965	34,768	2,192	-
9406 Stockton Recreation Commission	55,319	38,508	24,503	2,213	2,701	1,269	3,315	108	-
9407 Unified Greeley County	1,898,110	1,321,314	840,759	71,568	69,608	22,430	93,324	574	-
9408 Great Plains Development Authority	500,323	348,285	221,616	14,816	25,412	18,546	33,750	1,390	-
9411 Horsethief Reservoir	117,320	81,669	51,966	4,644	3,508	(3,285)	1,484	(580)	-
9412 City of Fontana	18,106	12,604	8,020	659	842	349	1,061	33	-
9414 Valley Township	-	-	-	(91)	-	-	-	-	-
9418 Garden City Housing Authority	269,510	187,612	119,378	13,569	14,182	7,577	17,248	669	-
9424 Rural Water District # 5	724,225	504,148	320,792	65,430	47,553	22,256	45,516	1,607	-
9425 Oaklawn Improvement District	205,110	142,781	90,853	14,217	13,081	6,543	12,022	289	-
9427 Twin Creeks Extension District # 9	198,741	138,348	88,032	18,938	17,943	10,928	18,651	1,410	-
9432 Graves Memorial Public Library	42,467	29,562	18,811	4,168	3,918	2,784	3,136	128	-
9434 Pottawatomie Co RWD # 4	123,946	86,281	54,901	5,882	7,003	2,830	7,967	339	-
9436 Neodesha Housing Authority	152,048	105,843	67,349	3,908	2,735	(773)	6,148	(111)	-
9443 Minneha Township	98,443	68,528	43,605	853	718	(1,614)	3,011	(216)	-
9447 Golden Prairie Extension District 12	283,647	197,453	125,640	18,639	18,103	8,571	17,161	511	-
9448 Frontier Extension District # 11	298,955	208,108	132,421	15,776	16,635	7,699	19,250	792	-
9449 Southwind Extension District # 10	261,057	181,727	115,634	22,489	18,958	7,113	15,374	433	-
9451 Montgomery Co RWD # 12	43,238	30,099	19,152	2,376	2,214	1,083	2,687	95	-
9455 Coffey County Fire District # 1	154,304	107,414	68,348	8,526	7,754	3,694	9,684	369	-
9460 Liberal Housing Authority	286,703	199,580	126,994	10,797	13,908	9,071	19,680	914	-
9463 City of Benton	572,320	398,404	253,507	67,603	39,874	27,070	51,146	3,696	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
9468 Salt Creek Township	\$ 49,607	\$ 34,532	\$ 21,973	\$ 2,186	\$ 2,109	\$ 767	\$ 2,882	\$ 91	\$ -
9480 Clay Center Housing Authority	299,240	208,307	132,547	18,470	16,217	5,076	16,528	389	-
9482 RWD # 1 Washington	261,057	181,727	115,634	14,281	13,858	6,463	16,916	718	-
9483 Leavenworth Water District # 7	177,865	123,815	78,784	26,320	25,745	21,200	20,915	1,650	-
9484 Lakin Comanche Cemetery District	113,065	78,707	50,081	5,409	5,097	2,214	7,078	284	-
9486 Chisholm Creek Utility Authority	371,209	258,406	164,425	20,295	18,553	8,567	24,075	1,041	-
9490 City of Atlanta	43,809	30,497	19,405	2,061	3,181	1,556	3,131	163	-
9491 Chapman Housing Authority	37,441	26,063	16,584	1,464	1,083	452	2,483	127	-
9493 Downs Housing Authority	81,107	56,460	35,926	5,288	5,489	3,197	5,795	281	-
9494 Garfield Township	51,720	36,003	22,909	2,763	2,783	1,326	3,329	134	-
9495 Seneca Housing Authority	125,117	87,096	55,420	1,820	5,173	3,160	7,975	310	-
9497 Beck0Bookman Library	65,314	45,467	28,931	920	(281)	(1,871)	1,885	(134)	-
9499 Midway Extension District # 15	94,987	66,122	42,074	4,479	2,343	2,219	5,334	106	-
9510 Douglas County Conservation District	142,937	99,502	63,313	6,750	6,788	1,743	6,894	24	-
9515 Northeast Kansas Environmental Services	109,466	76,202	48,488	7,635	6,872	3,810	7,734	382	-
9516 Grant Township	150,734	104,929	66,767	7,462	7,224	3,355	8,889	262	-
9518 Hesston Recreation Commission	159,387	110,953	70,600	9,458	10,384	6,983	9,239	136	-
9519 Williamsport Township	115,121	80,138	50,992	5,396	5,427	1,725	8,737	588	-
9520 Clay Center Public Utilities Commission	2,206,232	1,535,804	977,240	122,340	114,242	61,139	147,504	6,645	-
9521 Hill City Housing Authority	58,089	40,437	25,730	3,795	3,358	1,838	3,738	140	-
9522 Wellsville Fire District	28,759	20,020	12,739	1,386	1,420	637	1,772	65	-
9523 Frontenac Housing Authority	28,131	19,582	12,460	3,070	1,346	532	1,655	49	-
9529 Butler County Fire District # 3	419,587	292,083	185,854	30,033	25,324	8,720	26,713	1,143	-
9534 Cowley Rural Water District # 5	251,433	175,027	111,371	16,054	9,379	1,983	13,337	293	-
9540 City of Eastborough	310,121	215,882	137,367	45,271	44,269	36,343	48,078	5,023	-
9541 Lincoln Library	106,096	73,856	46,995	12,062	6,468	3,419	6,743	238	-
9544 Cottonwood Extension District	110,609	76,997	48,994	12,647	7,260	3,916	8,046	425	-
9547 Flint Hills Metropolitan Planning Organization	202,511	140,972	89,701	21,809	8,793	(2,615)	7,882	(129)	-
9556 Clearwater Recreation Commission	81,279	56,580	36,002	11,901	8,159	2,486	5,099	191	-
9559 Minneapolis Housing Authority	221,132	153,934	97,949	32,408	22,707	6,356	12,960	368	-
9561 Valley Center Recreation Commission	347,847	242,144	154,077	51,643	50,520	28,103	24,870	795	-
9568 Coldwater Housing Authority	45,637	31,769	20,215	6,752	6,604	3,889	3,924	216	-
9569 Wild West Extension District # 18	112,751	78,488	49,942	16,759	16,394	8,787	7,391	149	-
9572 Franklin County Rural Water District # 1	159,073	110,734	70,461	23,606	23,092	12,464	11,226	351	-
9573 City of Copeland	96,872	67,434	42,909	14,266	13,952	9,198	10,531	829	-
9574 Walnut Township	44,752	31,153	19,823	6,664	6,520	2,927	2,150	(62)	-
9581 West Plains Extension District # 19	81,907	57,017	36,280	12,081	11,816	9,723	10,375	899	-
9582 South Central Kansas Clinic LLC	1,310,768	912,453	580,598	193,781	189,550	156,052	157,508	12,794	-
9583 Chisholm Trail District # 20	98,871	68,826	43,794	14,634	14,315	11,788	11,565	905	-
9587 City of Lebanon	35,584	24,771	15,762	5,194	5,079	4,170	5,516	577	-
9588 Haven Community Ems	95,444	66,440	42,276	14,149	13,841	11,402	10,742	798	-
9589 Shawnee County Conservation District	51,920	36,143	22,998	7,689	7,521	6,194	5,992	462	-
9590 Nortonville Public Library	32,643	22,723	14,459	4,823	4,717	3,883	3,988	329	-
9601 21 Central Extension District	51,492	35,844	22,808	7,517	7,350	6,035	7,983	834	-
9603 City of Ozawkie	63,629	44,294	28,184	9,289	9,083	7,457	9,865	1,030	-
9607 Rawlins County Extension Council	14,251	9,920	6,312	2,080	2,034	1,669	2,209	232	-
Total Local Group	\$ 2,855,889,939	\$ 1,988,044,357	\$ 1,265,002,874	\$ 154,104,301	\$ 144,883,696	\$ 71,900,948	\$ 179,960,405	\$ 6,848,522	\$ -

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,814,889	\$ 1,323,147	\$ 913,988	\$ 99,297	\$ 98,477	\$ 38,890	\$ 109,249	\$ 5,999	\$ -
S367 Kansas State University	3,706,890	2,702,512	1,866,811	163,680	153,714	22,939	158,312	2,293	-
S379 Emporia State University	1,211,311	883,107	610,023	39,375	31,054	(3,466)	41,857	(735)	-
S385 Pittsburg State University	1,601,992	1,167,934	806,772	5,181	64,038	27,935	82,687	2,947	-
S682 Staff Benefits University of Kansas	5,783,005	4,216,105	2,912,354	220,556	251,518	139,080	356,500	19,825	-
S683 University of Kansas Medical Center	12,860,803	9,376,180	6,476,773	922,325	771,563	382,813	858,062	54,119	-
S715 Wichita State University	4,472,783	3,260,886	2,252,518	229,096	188,556	67,668	221,374	6,822	-
Other state agencies	145,970,779	106,420,125	73,511,701	5,793,460	5,610,312	1,814,979	7,141,507	220,254	-
3 Anderson County	1,632,556	1,190,216	822,164	236,244	225,832	132,499	107,867	4,117	-
4 Atchison County	6,047,990	4,409,292	3,045,801	376,936	318,793	200,814	383,969	20,925	-
12 Cherokee County	3,670,649	2,676,090	1,848,559	399,450	207,827	105,672	186,115	4,711	-
18 Cowley County	4,630,052	3,375,544	2,331,720	254,162	226,771	124,568	275,817	13,705	-
19 Crawford County	2,587,666	1,886,540	1,303,163	388,738	372,236	314,302	395,371	43,735	-
20 Dickinson County	3,747,860	2,732,380	1,887,443	171,170	152,349	73,584	205,583	8,745	-
22 Douglas County	24,357,912	17,758,158	12,266,781	1,238,448	998,698	582,145	1,348,697	55,223	-
25 Ellis County	10,697,171	7,798,782	5,387,155	587,450	549,010	330,355	618,326	26,743	-
28 Ford County	10,731,968	7,824,151	5,404,679	610,414	536,870	277,384	575,988	20,660	-
29 Franklin County	10,213,573	7,446,214	5,143,612	417,592	360,719	177,406	492,196	12,001	-
33 Gray County	1,725,790	1,258,189	869,117	61,625	47,310	12,472	80,910	2,208	-
37 Harvey County	5,237,824	3,818,641	2,637,798	333,117	292,408	158,615	323,160	17,045	-
39 Jefferson County	7,060,943	5,147,787	3,555,931	975,954	687,016	256,091	417,685	19,303	-
41 Johnson County	175,241,057	127,759,647	88,252,377	7,870,166	7,284,961	3,628,142	9,256,351	337,572	-
42 Kearny County	3,345,388	2,438,958	1,684,756	141,634	139,556	64,721	165,894	4,642	-
45 Labette County	3,382,757	2,466,202	1,703,575	237,696	226,067	142,813	230,109	13,583	-
47 Leavenworth County	21,915,092	15,977,218	11,036,563	1,186,869	978,849	455,952	1,106,873	33,098	-
56 Miami County	15,229,202	11,102,863	7,669,511	1,007,368	913,438	553,767	941,841	46,786	-
61 Neosho County	2,468,834	1,799,905	1,243,318	106,578	113,976	66,976	126,509	3,507	-
66 Ottawa County	1,083,557	789,968	545,685	61,068	49,699	26,685	53,223	1,220	-
71 Reno County	9,269,996	6,758,298	4,668,422	477,981	498,951	284,434	548,186	25,635	-
72 Republic County	1,959,716	1,428,733	986,924	279,317	222,065	132,547	180,426	15,006	-
74 Riley County	7,987,943	5,823,617	4,022,773	844,182	456,244	169,353	425,204	16,244	-
77 Russell County	1,678,273	1,223,546	845,188	97,048	80,673	48,738	99,517	4,739	-
80 Sedgwick County	127,433,557	92,905,547	64,176,253	6,509,579	5,800,613	3,320,350	7,692,976	397,942	-
81 Seward County	6,280,828	4,579,043	3,163,060	372,300	351,947	174,296	318,144	8,358	-
82 Shawnee County	28,161,736	20,531,339	14,182,408	2,204,543	1,387,824	584,425	1,467,819	51,127	-
88 Sumner County	3,741,866	2,728,010	1,884,424	143,536	137,232	70,390	188,078	5,644	-
97 City of Abilene	4,280,360	3,120,600	2,155,613	221,618	200,666	110,697	257,265	13,217	-
104 City of Arkansas City	9,224,101	6,724,839	4,645,309	400,255	357,134	196,070	454,733	11,507	-
107 City of Atchison	7,107,887	5,182,011	3,579,572	343,964	298,490	152,717	383,691	14,992	-
120 City of Chanute	6,827,472	4,977,575	3,438,353	360,980	299,559	141,132	312,176	4,344	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
126 City of Coffeyville	\$ 8,584,162	\$ 6,258,291	\$ 4,323,032	\$ 300,805	\$ 276,379	\$ 62,699	\$ 344,446	\$ 539	\$ -
130 City of Dodge City	13,426,558	9,788,644	6,761,690	626,560	569,024	317,076	733,325	28,855	-
135 City of El Dorado	8,110,574	5,913,021	4,084,530	425,825	385,324	212,019	433,073	15,030	-
141 City of Erie	393,193	286,658	198,014	19,897	18,305	3,313	5,286	(1,887)	-
142 City of Eudora	3,078,505	2,244,387	1,550,352	198,247	165,183	95,882	190,754	10,035	-
144 City of Fort Scott	5,283,838	3,852,187	2,660,970	237,838	207,463	92,753	284,084	11,649	-
147 City of Garden City	21,081,940	15,369,807	10,616,983	1,114,772	1,005,848	624,833	1,189,064	47,920	-
148 City of Garnett	1,533,466	1,117,975	772,262	222,106	212,327	127,758	97,877	3,113	-
151 City of Girard	1,296,415	945,152	652,882	40,441	44,423	28,230	65,086	1,789	-
160 City of Hays	11,395,309	8,307,760	5,738,742	609,724	505,017	230,425	643,255	29,824	-
170 City of Hutchinson	32,498,397	23,692,985	16,366,375	1,123,609	1,138,748	415,277	1,575,666	45,531	-
177 City of Junction City	22,887,235	16,685,959	11,526,140	1,095,445	1,015,968	506,508	1,271,684	54,636	-
186 City of Lawrence	88,657,775	64,636,029	44,648,552	3,758,059	3,660,372	1,840,718	4,407,131	120,043	-
187 City of Leavenworth	21,612,463	15,756,585	10,884,157	1,006,567	889,759	440,318	1,078,893	30,371	-
188 City of Liberal	10,122,238	7,379,626	5,097,616	398,446	337,195	181,594	437,949	2,468	-
193 City of Marion	742,569	541,371	373,962	40,550	44,302	20,216	37,221	947	-
200 City of Minneola	246,211	179,500	123,993	25,318	10,791	1,423	9,208	(89)	-
208 City of Newton	20,912,841	15,246,525	10,531,824	1,100,220	993,490	541,774	1,154,674	45,905	-
211 City of Olathe	98,114,832	71,530,705	49,411,179	5,403,748	4,625,226	2,385,322	5,522,577	240,214	-
214 City of Oswego	692,144	504,608	348,568	28,845	26,208	17,601	39,909	1,810	-
215 City of Ottawa	11,242,649	8,196,463	5,661,861	540,281	466,811	316,326	641,151	27,161	-
217 City of Paola	2,961,849	2,159,338	1,491,604	129,355	109,597	36,364	119,455	(194)	-
218 City of Parsons	6,690,895	4,878,003	3,369,572	283,968	261,876	112,545	339,456	11,236	-
221 City of Pittsburg	13,838,347	10,088,859	6,969,069	556,210	521,862	237,771	731,974	28,423	-
235 City of Topeka	136,026,087	99,169,939	68,503,499	6,204,177	5,563,671	2,656,731	7,246,980	278,759	-
246 City of Wellington	6,692,557	4,879,215	3,370,409	295,731	257,232	125,179	335,016	9,904	-
248 City of Winfield	10,420,258	7,596,899	5,247,700	493,871	431,706	213,228	572,651	24,207	-
297 Clark County	790,838	576,561	398,270	30,725	26,325	13,248	33,899	170	-
301 Pottawatomie County	12,377,719	9,023,987	6,233,489	1,037,628	589,518	307,425	673,227	25,638	-
304 City of Augusta	4,632,762	3,377,520	2,333,085	223,101	237,760	138,331	258,240	10,027	-
307 City of Bonner Springs	5,004,334	3,648,414	2,520,210	196,749	196,057	69,215	269,014	11,724	-
314 City of Herington	1,316,553	959,834	663,023	66,542	52,471	6,591	54,781	592	-
318 City of Manhattan	18,800,544	13,706,553	9,468,059	944,047	886,118	429,309	951,703	27,617	-
319 City of McPherson	10,332,781	7,533,123	5,203,646	485,222	460,017	190,421	554,548	22,528	-
322 City of Salina	37,150,150	27,084,350	18,709,024	1,481,479	1,292,913	517,834	1,778,217	46,097	-
366 City of Concordia	3,139,711	2,289,009	1,581,176	147,900	136,832	57,584	161,138	5,492	-
380 Haskell County	2,193,048	1,598,844	1,104,431	327,112	313,126	264,028	245,606	20,777	-
385 City of Baldwin City	2,143,652	1,562,831	1,079,555	96,660	112,283	64,429	124,768	5,607	-
392 City of Chapman	313,906	228,853	158,085	47,158	45,156	38,128	47,962	5,303	-
393 City of Emporia	18,170,002	13,246,856	9,150,515	823,910	698,197	325,322	884,903	22,922	-
395 City of Gardner	9,300,955	6,780,869	4,684,013	571,193	493,719	272,280	516,924	20,079	-

**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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
404 City of Rossville	\$ 320,929	\$ 233,973	\$ 161,621	\$ 14,672	\$ 17,949	\$ 9,078	\$ 17,281	\$ 607	\$ -
406 City of Spring Hill	3,456,901	2,520,257	1,740,915	253,629	249,996	127,816	209,756	10,005	-
442 City of Belleville	793,865	578,768	399,795	86,363	51,192	20,905	46,024	2,177	-
459 City of Shawnee	44,262,172	32,269,375	22,290,677	1,979,229	1,618,813	781,462	2,218,857	67,422	-
480 City of Lenexa	48,630,840	35,454,357	24,490,763	2,540,853	2,131,229	1,076,368	2,619,697	100,737	-
483 Soldier Twp Shawnee County	1,501,874	1,094,942	756,352	205,974	142,404	40,743	76,826	2,403	-
579 City of Scott City	1,382,547	1,007,947	696,258	206,444	197,627	166,674	163,409	14,656	-
641 City of Moundridge	1,656,730	1,207,840	834,338	184,221	99,408	32,726	91,548	4,092	-
676 City of Mission	6,613,408	4,821,511	3,330,549	310,454	255,680	109,867	357,341	15,109	-
769 City of Roeland Park	2,671,741	1,947,835	1,345,504	89,076	80,341	30,177	124,795	2,961	-
940 City of Louisburg	2,025,532	1,476,716	1,020,069	292,556	279,638	163,458	113,967	1,504	-
1069 City of Merriam	7,800,426	5,686,908	3,928,338	351,664	329,454	206,459	443,653	19,151	-
4087 City of Overbrook	235,568	171,741	118,633	14,981	6,647	(22)	9,069	-	-
4126 City of Derby	15,174,484	11,062,971	7,641,955	883,628	805,164	396,285	802,674	27,133	-
4182 City of Leawood	33,089,453	24,123,895	16,664,034	1,767,502	1,553,359	877,965	1,906,055	86,206	-
4254 City of Fairway	2,094,631	1,527,093	1,054,868	64,191	83,446	56,143	123,342	5,878	-
4279 City of Victoria	514,241	374,908	258,975	23,108	20,072	8,354	24,405	567	-
4362 City of Valley Center	1,538,610	1,121,725	774,852	231,141	221,329	186,882	235,085	26,006	-
4476 Johnson Co Consolidated Fire Dist No 2	21,837,486	15,920,639	10,997,480	946,573	868,472	460,555	1,073,693	26,975	-
4583 City of Overland Park	53,756,499	39,191,223	27,072,074	4,642,539	4,018,218	2,321,038	3,526,725	191,877	-
4612 City of Westwood	1,806,165	1,316,787	909,595	129,259	98,224	58,797	127,804	8,697	-
4808 Johnson Co Park & Recreation Dist	5,654,579	4,122,476	2,847,677	338,796	294,601	167,561	297,583	9,059	-
4809 City of Edwardsville	7,681,653	5,600,316	3,868,524	394,366	333,698	170,477	360,022	6,049	-
4810 City of Goddard	2,217,440	1,616,627	1,116,715	104,637	64,778	21,159	101,320	2,168	-
5242 City of Lansing	3,781,035	2,756,567	1,904,150	212,819	160,971	63,307	191,353	6,308	-
5553 Riley County Law Enforcement Agency	25,649,599	18,699,863	12,917,282	1,037,374	949,604	431,066	1,241,370	31,861	-
5621 Shawnee Heights Fire District	2,507,983	1,828,447	1,263,034	116,925	99,489	60,835	153,530	8,325	-
5686 City of Park City	3,429,068	2,499,965	1,726,898	232,607	222,645	149,400	252,195	17,028	-
9085 Johnson Co Fire Dist 1	13,818,189	10,074,163	6,958,917	1,286,192	1,113,858	724,454	1,084,237	77,401	-
9238 Unified Government of Wyandotte County	243,364,879	177,425,378	122,559,924	11,641,205	10,314,265	5,326,536	12,888,896	464,753	-
9247 City of Burden	-	-	-	(10,626)	(7,817)	(901)	-	-	-
9267 City of Linn Valley	408,643	297,922	205,795	55,635	35,533	8,767	20,548	658	-
9285 Johnson Co Fire Dist No 2	5,319,605	3,878,262	2,678,983	203,479	(358,307)	(539,603)	(377,061)	(88,635)	-
9290 City of Basehor	2,954,529	2,154,002	1,487,917	164,176	146,528	78,147	146,515	3,413	-
9316 City of Andover	9,487,680	6,917,002	4,778,049	514,251	440,995	234,630	508,419	18,370	-
9340 McPherson County Rural Fire Dist # 9	-	-	-	(8,370)	(8,313)	(8,412)	(3,764)	(410)	-
9364 Leavenworth Co Fire District # 1	2,095,146	1,527,468	1,055,127	96,014	80,989	38,143	131,332	7,980	-
9417 Northwest Consolidated Fire District	6,292,875	4,587,826	3,169,127	494,669	407,646	244,821	393,035	19,555	-
9538 Fairmount Township Fire Dept	1,268,482	924,788	638,815	189,562	181,472	153,073	155,660	14,491	-
5543 City of Lake Quivira	389,079	283,658	195,942	25,081	20,012	9,639	22,750	1,110	-
240 City of Wakefield	153,234	111,715	77,169	15,854	8,698	4,588	11,034	788	-

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, 2022

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2023	2024	2025	2026	2027	Thereafter
Total Kansas Police and Firemen Group	\$ 1,978,232,090	\$ 1,442,231,850	\$ 996,248,755	\$ 101,473,696	\$ 88,857,621	\$ 44,568,395	\$ 106,544,002	\$ 4,077,015	\$ -
Judges Group:									
Employer - State of Kansas									
Total Judges Group	\$ 57,896,907	\$ 36,794,500	\$ 18,598,681	\$ 2,612,821	\$ 2,427,649	\$ 232,692	\$ 5,400,033	\$ 59,063	\$ -
Total Pension Plan	\$ 14,993,470,295	\$ 10,612,481,190	\$ 6,954,866,030	\$ 781,692,096	\$ 710,512,319	\$ 351,545,902	\$ 891,985,726	\$ 33,643,200	\$ -