

**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 (as restated)

June 30, 2016

(With Independent Auditors' Report Thereon)



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

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INDEPENDENT AUDITORS' REPORT

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

Report on Schedules

We have audited the accompanying schedules of employer and nonemployer allocations of the Kansas Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (KPERs) as of and for the year ended June 30, 2016, 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, 2016 (specified column totals), included in the accompanying schedule of pension amounts by employer and nonemployer of KPERs, and the related notes.

Management's Responsibility for the Schedules

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

Auditors' Responsibility

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

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

The Board of Trustees
Kansas Public Employees Retirement System

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

Opinion

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for KPERS as of and for the year ended June 30, 2016, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The previously issued June 30, 2016 schedules have been reissued for the correction of material misstatements in the respective period. Note 2 of these reissued schedules provides additional information. Our opinion is not modified with respect to this matter.

Other Matters

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of KPERS as of and for the year ended June 30, 2016, and our report thereon, dated November 1, 2016, expressed an unmodified opinion on those statements.

Other Information

The separate schedules titled Supplemental Schedules of Employer Special Funding Allocations (State/School Group), Supplemental Schedule of Special Funding Amounts by Employer (State/School Group) and Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by Plan Group) on pages 91 through 132 have not been subject to the auditing procedures applied in the audits of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Audit Standards*, we have also issued our report dated January 31, 2017, on our consideration of the KPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPERS' internal control over financial reporting.



CliftonLarsonAllen LLP

Denver, Colorado
January 31, 2017
(except for Notes 2, 4, 7 and 8 as to which the date is June 1, 2017)

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
State/School Group:				
Special Funding Situation - State of Kansas	\$ 0	\$ 158,008,353	\$ 158,008,353	10.768318 %
Nonspecial Funding Situation:				
Employer - State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 245,364	\$ 525,021	\$ 770,385	0.052502 %
S176 Kansas Development Finance Authority	90,657	193,979	284,636	0.019398
S246 Fort Hays State University	880,161	1,883,319	2,763,480	0.188332
S276 Dept of Transportation	33,639,598	0	33,639,598	2.292549
S367 Kansas State University	5,493,665	11,755,061	17,248,726	1.175506
S379 Emporia State University	904,950	1,936,358	2,841,308	0.193636
S385 Pittsburg State University	1,103,132	2,360,418	3,463,550	0.236042
S450 Kansas Lottery	1,413,038	0	1,413,038	0.096299
S561 Kansas Board of Regents	83,622	178,930	262,552	0.017893
S682 Staff Benefits University of Kansas	3,915,126	8,377,379	12,292,505	0.837738
S683 University of Kansas Medical Center	1,160,930	2,484,101	3,645,031	0.248410
S715 Wichita State University	2,055,411	4,398,059	6,453,470	0.439806
Other state agencies (less KPERs)	234,701,476	0	234,701,476	15.994978
State Subtotal	\$ 285,687,130	\$ 34,092,625	\$ 319,779,755	21.793089 %
Employer - Others				
4930 North Central Kansas Technical College	\$ 3,003	\$ 6,430	\$ 9,433	0.000643 %
4931 North West Kansas Technical College	14,091	30,150	44,241	0.003015
5045 Allen County Community College	2,750	5,880	8,630	0.000588
5046 Coffeyville Community College	0	0	0	0
5047 Garden City Community College	1,460	3,120	4,580	0.000312
5048 Hutchinson Community College	27,378	58,580	85,958	0.005858
5049 Kansas City Kansas Community College	164,240	351,430	515,670	0.035143
5050 Neosho County Community College	16,225	34,720	50,945	0.003472
5107 Cowley County Community College	17,649	37,760	55,409	0.003776
5108 Barton County Community College	8,984	19,220	28,204	0.001922
5109 Butler County Community College	27,995	59,900	87,895	0.005990
5110 Colby Community College	17,059	36,500	53,559	0.003650
5111 Independence Community College	9,876	21,130	31,006	0.002113
5112 Labette Community College	3,251	6,960	10,211	0.000696
5113 Pratt Community College	7,911	16,930	24,841	0.001693
5177 Cloud County Community College	2,336	5,000	7,336	0.000500
5178 Dodge City Community College	11,645	24,920	36,565	0.002492
5179 Fort Scott Community College	23,521	50,330	73,851	0.005033
5180 Highland Community College	1,850	3,960	5,810	0.000396
5404 Seward County Community College/Area Technical Sch	217	460	677	0.000046
5406 Johnson County Community College	71,472	152,930	224,402	0.015293
5596 NW Kansas Education Service Center	82,505	176,540	259,045	0.017654
5600 SC Kansas Special Education Coop	105,961	226,730	332,691	0.022673
5604 ANW Special Education Coop	75,995	162,610	238,605	0.016261
5608 Tri County Special Education Coop	6,308	13,500	19,808	0.001350
5609 NE Kansas Education Service Center	73,980	158,300	232,280	0.015830
5612 SE Kansas Education Service Center	174,198	372,740	546,938	0.037274
5624 Reno County Education Coop	49,856	106,680	156,536	0.010668
5626 High Plains Educational Coop	53,167	113,760	166,927	0.011376
5634 SW Kansas Coop District 613	45,289	96,910	142,199	0.009691
5638 East Central Kansas Coop in Education	31,384	67,150	98,534	0.006715
5655 Brown Co Kansas Special Educ Coop	5,518	11,810	17,328	0.001181
5657 Doniphan County Education Coop	38,594	82,580	121,174	0.008258
5671 Marion County Special Education Coop	22,770	48,720	71,490	0.004872

See accompanying notes to schedules

(continued)

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5682 Sedgwick Co Area Educ Serv Coop 618	136,713	292,530	429,243	0.029253
5688 Sumner County Education Services	13,997	29,950	43,947	0.002995
9034 Three Lakes Educational Cooperative	32,289	69,090	101,379	0.006909
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	18,362	39,290	57,652	0.003929
9047 SW Plains Regional Service Center	44,604	95,440	140,044	0.009544
9053 SW Kansas Educational Consortium	0	0	0	0
9055 South Central Kansas Education Service	38,922	83,280	122,202	0.008328
9056 Smoky Hill Education Service Center	10,381	22,210	32,591	0.002221
9273 Nc Kansas Sp Ed Coop Interlocal 636	11,386	24,360	35,746	0.002436
9274 Southeast Kansas Interlocal 637	63,111	135,040	198,151	0.013504
9303 Wichita Area Technical College	18,200	38,940	57,140	0.003894
9304 Manhattan Area Technical College	0	0	0	0
9305 Flint Hills Technical College	29,576	63,290	92,866	0.006329
9395 Salina Area Technical College	2,163	4,630	6,793	0.000463
9487 Western Kansas Com College Virtual Ed Consortium	14,394	30,800	45,194	0.003080
9507 Butler Co Special Education Interlocal # 638	77,780	166,430	244,210	0.016643
4828 USD 202 Turner	2,755,756	5,896,620	8,652,376	0.589662
4829 USD 203 Piper	1,065,379	2,279,640	3,345,019	0.227964
4871 USD 205 Bluestem	305,950	654,660	960,610	0.065466
4882 USD 204 Bonner Springs	1,785,915	3,821,410	5,607,325	0.382141
4912 USD 206 Remington-Whitewater	337,386	721,920	1,059,306	0.072192
4977 USD 209 Moscow	169,963	363,680	533,643	0.036368
4978 USD 233 Olathe	19,593,235	41,924,580	61,517,815	4.192458
4979 USD 242 Weskan	74,463	159,330	233,793	0.015933
4980 USD 250 Pittsburg	1,679,237	3,593,140	5,272,377	0.359314
4981 USD 253 Emporia	3,467,121	7,418,760	10,885,881	0.741876
4982 USD 259 Wichita	30,921,995	66,165,270	97,087,265	6.616527
4983 USD 260 Derby	4,437,659	9,495,470	13,933,129	0.949547
4984 USD 262 Valley Center	1,347,854	2,884,070	4,231,924	0.288407
4985 USD 265 Goddard	2,793,409	5,977,190	8,770,599	0.597719
4986 USD 266 Maize	2,908,628	6,223,730	9,132,358	0.622373
4987 USD 268 Cheney	453,816	971,050	1,424,866	0.097105
4988 USD 290 Ottawa	1,670,926	3,575,360	5,246,286	0.357536
4990 USD 314 Brewster	89,067	190,580	279,647	0.019058
4991 USD 348 Baldwin City	721,540	1,543,910	2,265,450	0.154391
4992 USD 349 Stafford	171,527	367,020	538,547	0.036702
4993 USD 352 Goodland	585,315	1,252,430	1,837,745	0.125243
4994 USD 359 Argonia Public Schools	136,607	292,300	428,907	0.029230
4995 USD 363 Holcomb	569,155	1,217,850	1,787,005	0.121785
4996 USD 371 Montezuma	180,364	385,930	566,294	0.038593
4997 USD 373 Newton	2,478,737	5,303,870	7,782,607	0.530387
4998 USD 376 Sterling	352,150	753,510	1,105,660	0.075351
4999 USD 383 Manhattan	4,401,566	9,418,240	13,819,806	0.941824
5000 USD 385 Andover	2,661,740	5,695,450	8,357,190	0.569545
5001 USD 386 Madison-Virgil	152,855	327,070	479,925	0.032707
5002 USD 390 Hamilton	74,931	160,330	235,261	0.016033
5004 USD 394 Rose Hill	851,996	1,823,060	2,675,056	0.182306
5005 USD 396 Douglass Public Schools	438,898	939,130	1,378,028	0.093913
5006 USD 398 Peabody-Burns	187,796	401,840	589,636	0.040184
5007 USD 399 Paradise	115,900	248,000	363,900	0.024800
5008 USD 404 Riverton	497,109	1,063,690	1,560,799	0.106369
5010 USD 409 Atchison Public Schools	1,173,508	2,511,010	3,684,518	0.251101
5011 USD 420 Osage City	381,275	815,830	1,197,105	0.081583
5012 USD 421 Lyndon	232,768	498,060	730,828	0.049806
5013 USD 443 Dodge City	4,785,134	10,238,980	15,024,114	1.023898

See accompanying notes to schedules

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5014 USD 446 Independence	1,132,261	2,422,750	3,555,011	0.242275
5015 USD 448 Inman	264,405	565,760	830,165	0.056576
5016 USD 449 Easton	407,650	872,270	1,279,920	0.087227
5017 USD 453 Leavenworth	2,556,996	5,471,330	8,028,326	0.547133
5018 USD 456 Marais Des Cygnes Valley	194,268	415,680	609,948	0.041568
5019 USD 470 Arkansas City	1,733,778	3,709,850	5,443,628	0.370985
5020 USD 475 Geary Co	\$5,666,089	\$12,124,000	\$17,790,089	1.212400
5021 USD 477 Ingalls	204,756	438,130	642,886	0.043813
5022 USD 480 Liberal	3,191,528	6,829,070	10,020,598	0.682907
5024 USD 215 Lakin	442,856	947,600	1,390,456	0.094760
5025 USD 234 Fort Scott	1,279,687	2,738,210	4,017,897	0.273821
5026 USD 251 North Lyon	320,419	685,620	1,006,039	0.068562
5027 USD 261 Haysville	3,493,148	7,474,460	10,967,608	0.747446
5028 USD 267 Renwick	902,353	1,930,810	2,833,163	0.193081
5029 USD 288 Central Heights	372,965	798,050	1,171,015	0.079805
5031 USD 305 Salina	6,373,406	13,637,480	20,010,886	1.363748
5032 USD 361 Anthony-Harper	582,931	1,247,330	1,830,261	0.124733
5033 USD 378 Riley Co	392,132	839,060	1,231,192	0.083906
5034 USD 403 Otis-Bison	174,052	372,430	546,482	0.037243
5035 USD 413 Chanute	1,016,037	2,174,060	3,190,097	0.217406
5036 USD 415 Hiawatha	525,844	1,125,170	1,651,014	0.112517
5037 USD 418 McPherson	1,999,870	4,279,220	6,279,090	0.427922
5038 USD 422 Kiowa County	244,055	522,220	766,275	0.052222
5039 USD 439 Sedgwick Public Schools	266,134	569,460	835,594	0.056946
5040 USD 445 Coffeyville	954,856	2,043,150	2,998,006	0.204315
5041 USD 457 Garden City	5,052,945	10,812,030	15,864,975	1.081203
5042 USD 458 Basehor-Linwood	1,390,985	2,976,360	4,367,345	0.297636
5043 USD 465 Winfield	2,003,914	4,287,870	6,291,784	0.428787
5056 USD 223 Barnes	254,480	544,520	799,000	0.054452
5057 USD 258 Humboldt	393,745	842,520	1,236,265	0.084252
5058 USD 273 Beloit	877,512	1,877,650	2,755,162	0.187765
5059 USD 284 Chase County	253,520	542,470	795,990	0.054247
5060 USD 285 Cedar Vale	103,533	221,530	325,063	0.022153
5061 USD 286 Chautauqua County	238,603	510,550	749,153	0.051055
5062 USD 287 West Franklin	369,752	791,180	1,160,932	0.079118
5063 USD 327 Ellsworth	360,311	770,970	1,131,281	0.077097
5064 USD 338 Valley Falls	244,408	522,970	767,378	0.052297
5065 USD 342 McLouth	275,487	589,470	864,957	0.058947
5066 USD 380 Vermillion	338,264	723,800	1,062,064	0.072380
5067 USD 389 Eureka	460,957	986,330	1,447,287	0.098633
5068 USD 417 Council Grove	465,598	996,260	1,461,858	0.099626
5069 USD 440 Halstead	445,774	953,840	1,399,614	0.095384
5070 USD 464 Tonganoxie	1,110,280	2,375,720	3,486,000	0.237572
5072 USD 482 Dighton	138,019	295,330	433,349	0.029533
5073 USD 487 Herington	307,310	657,570	964,880	0.065757
5076 USD 217 Rolla	165,014	353,090	518,104	0.035309
5077 USD 218 Elkhart	366,151	783,470	1,149,621	0.078347
5078 USD 226 Meade	246,139	526,680	772,819	0.052668
5079 USD 235 Uniontown	350,962	750,970	1,101,932	0.075097
5080 USD 252 Southern Lyon County	317,392	679,140	996,532	0.067914
5081 USD 254 Barber County North	295,008	631,240	926,248	0.063124
5082 USD 269 Palco	113,916	243,750	357,666	0.024375
5083 USD 270 Plainville	241,794	517,380	759,174	0.051738

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5087 USD 281 Hill City	251,501	538,150	789,651	0.053815
5088 USD 289 Wellsville	459,902	984,070	1,443,972	0.098407
5089 USD 298 Lincoln	251,906	539,020	790,926	0.053902
5090 USD 303 Ness City	177,248	379,270	556,518	0.037927
5092 USD 321 Kaw Valley	890,519	1,905,490	2,796,009	0.190549
5093 USD 322 Onaga-Havensville-Wheaton	185,126	396,120	581,246	0.039612
5095 USD 329 Mill Creek Valley	398,029	851,680	1,249,709	0.085168
5096 USD 346 Jayhawk	345,210	738,660	1,083,870	0.073866
5098 USD 360 Caldwell	189,719	405,950	595,669	0.040595
5099 USD 365 Garnett	654,532	1,400,530	2,055,062	0.140053
5100 USD 367 Osawatomie	748,687	1,602,000	2,350,687	0.160200
5101 USD 372 Silver Lake	\$497,683	\$1,064,920	\$1,562,603	0.106492
5102 USD 379 Clay Center	1,128,894	2,415,550	3,544,444	0.241555
5103 USD 382 Pratt	568,687	1,216,850	1,785,537	0.121685
5104 USD 419 Canton-Galva	279,258	597,540	876,798	0.059754
5105 USD 459 Bucklin	153,025	327,430	480,455	0.032743
5106 USD 483 Kismet-Plains	530,972	1,136,150	1,667,122	0.113615
5116 USD 210 Hugoton	694,138	1,485,280	2,179,418	0.148528
5117 USD 212 Northern Valley	157,042	336,030	493,072	0.033603
5118 USD 214 Ulysses	1,018,154	2,178,590	3,196,744	0.217859
5119 USD 219 Minneola	190,689	408,030	598,719	0.040803
5120 USD 231 Gardner	3,835,627	8,207,270	12,042,897	0.820727
5122 USD 255 South Barber County	176,849	378,410	555,259	0.037841
5123 USD 256 Marmaton Valley	176,700	378,090	554,790	0.037809
5125 USD 320 Wamego	1,202,682	2,573,440	3,776,122	0.257344
5127 USD 332 Cunningham	150,682	322,420	473,102	0.032242
5128 USD 335 North Jackson	222,327	475,720	698,047	0.047572
5129 USD 337 Royal Valley	593,718	1,270,410	1,864,128	0.127041
5130 USD 343 Perry	491,091	1,050,810	1,541,901	0.105081
5131 USD 364 Marysville	575,785	1,232,030	1,807,815	0.123203
5132 USD 368 Paola	2,157,444	4,616,390	6,773,834	0.461639
5133 USD 381 Spearville-Windthors	220,478	471,770	692,248	0.047177
5134 USD 393 Solomon	210,463	450,340	660,803	0.045034
5135 USD 402 Augusta	1,122,560	2,402,000	3,524,560	0.240200
5137 USD 432 Victoria	148,655	318,080	466,735	0.031808
5138 USD 454 Burlingame Public Schools	198,091	423,860	621,951	0.042386
5140 USD 463 Udall	235,609	504,140	739,749	0.050414
5141 USD 467 Wichita County Schools	295,341	631,960	927,301	0.063196
5142 USD 474 Haviland	67,685	144,830	212,515	0.014483
5143 USD 211 Norton	431,746	923,830	1,355,576	0.092383
5144 USD 216 Deerfield	214,529	459,040	673,569	0.045904
5145 USD 227 Jetmore	203,022	434,420	637,442	0.043442
5147 USD 232 De Soto	4,120,865	8,817,610	12,938,475	0.881761
5148 USD 239 North Ottawa County	412,262	882,140	1,294,402	0.088214
5149 USD 244 Burlington	732,328	1,567,000	2,299,328	0.156700
5150 USD 257 Iola	789,613	1,689,570	2,479,183	0.168957
5151 USD 274 Oakley	254,306	544,150	798,456	0.054415
5152 USD 282 West Elk	401,807	859,770	1,261,577	0.085977
5153 USD 283 Elk Valley	108,743	232,680	341,423	0.023268
5154 USD 299 Sylvan Grove	164,041	351,010	515,051	0.035101
5155 USD 311 Pretty Prairie	173,279	370,770	544,049	0.037077
5156 USD 315 Colby	520,317	1,113,350	1,633,667	0.111335
5157 USD 326 Logan	123,838	264,980	388,818	0.026498
5158 USD 331 Kingman-Norwich	548,554	1,173,770	1,722,324	0.117377

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5159 USD 333 Concordia	802,864	1,717,930	2,520,794	0.171793
5160 USD 347 Kinsley-Offerle	235,933	504,840	740,773	0.050484
5161 USD 356 Conway Springs	306,532	655,900	962,432	0.065590
5162 USD 377 Atchison Co Community	364,704	780,370	1,145,074	0.078037
5163 USD 395 LaCrosse	214,976	459,990	674,966	0.045999
5164 USD 412 Hoxie Community Schools	224,877	481,180	706,057	0.048118
5166 USD 429 Troy	221,623	474,220	695,843	0.047422
5167 USD 430 South Brown County	426,931	913,520	1,340,451	0.091352
5168 USD 431 Hoisington	428,118	916,060	1,344,178	0.091606
5171 USD 444 Little River	240,994	515,670	756,664	0.051567
5172 USD 447 Cherryvale	541,052	1,157,710	1,698,762	0.115771
5173 USD 452 Stanton Co	296,955	635,410	932,365	0.063541
5174 USD 460 Hesston	443,921	949,880	1,393,801	0.094988
5175 USD 462 Central	238,066	509,400	747,466	0.050940
5176 USD 469 Lansing	1,795,652	3,842,240	5,637,892	0.384224
5185 USD 229 Blue Valley	\$14,836,864	\$31,747,150	\$46,584,014	3.174715
5186 USD 237 Smith Center	263,973	564,840	828,813	0.056484
5187 USD 240 Twin Valley	353,825	757,100	1,110,925	0.075710
5188 USD 271 Stockton	178,380	381,690	560,070	0.038169
5189 USD 291 Grinnell	74,216	158,800	233,016	0.015880
5190 USD 297 St Francis Schools	208,648	446,450	655,098	0.044645
5191 USD 309 Nickerson	697,011	1,491,430	2,188,441	0.149143
5192 USD 310 Fairfield	242,538	518,970	761,508	0.051897
5193 USD 313 Buhler	1,219,713	2,609,880	3,829,593	0.260988
5195 USD 323 Rock Creek	519,310	1,111,190	1,630,500	0.111119
5196 USD 341 Oskaloosa	336,492	720,010	1,056,502	0.072001
5197 USD 351 Macksville	229,918	491,970	721,888	0.049197
5198 USD 353 Wellington	905,856	1,938,300	2,844,156	0.193830
5199 USD 355 Ellinwood	265,593	568,300	833,893	0.056830
5200 USD 362 Prairie View	640,201	1,369,870	2,010,071	0.136987
5201 USD 369 Burrton	179,801	384,730	564,531	0.038473
5202 USD 392 Osborne County	179,055	383,130	562,185	0.038313
5203 USD 400 Smoky Valley	543,563	1,163,090	1,706,653	0.116309
5204 USD 405 Lyons	865,936	1,852,880	2,718,816	0.185288
5205 USD 408 Marion	323,097	691,350	1,014,447	0.069135
5206 USD 410 Durham Hillsboro Lehigh	386,969	828,020	1,214,989	0.082802
5207 USD 416 Louisburg	775,315	1,658,980	2,434,295	0.165898
5208 USD 423 Moundridge	238,554	510,450	749,004	0.051045
5210 USD 428 Great Bend	2,620,859	5,607,980	8,228,839	0.560798
5212 USD 434 Santa Fe Trail	551,710	1,180,520	1,732,230	0.118052
5213 USD 436 Caney Valley	477,057	1,020,780	1,497,837	0.102078
5214 USD 450 Shawnee Heights	2,289,254	4,898,430	7,187,684	0.489843
5215 USD 466 Scott Co	520,880	1,114,550	1,635,430	0.111455
5216 USD 473 Chapman	736,708	1,576,370	2,313,078	0.157637
5217 USD 476 Copeland	94,538	202,290	296,828	0.020229
5218 USD 481 Rural Vista	231,696	495,770	727,466	0.049577
5219 USD 241 Wallace County Schools	130,147	278,480	408,627	0.027848
5220 USD 243 Lebo-Waverly	302,054	646,320	948,374	0.064632
5222 USD 307 Eil-Saline	274,345	587,030	861,375	0.058703
5223 USD 339 Jefferson County North	291,222	623,140	914,362	0.062314
5226 USD 272 Waconda	150,779	322,630	473,409	0.032263
5227 USD 275 Triplains	57,095	122,170	179,265	0.012217
5228 USD 292 Wheatland	94,168	201,500	295,668	0.020150
5229 USD 294 Oberlin	266,943	571,190	838,133	0.057119

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5230 USD 312 Haven	549,528	1,175,850	1,725,378	0.117585
5231 USD 336 Holton	1,037,709	2,220,440	3,258,149	0.222044
5233 USD 437 Auburn-Washburn	3,714,996	7,949,150	11,664,146	0.794915
5235 USD 479 Crest	145,521	311,380	456,901	0.031138
5236 USD 330 Mission Valley	404,642	865,830	1,270,472	0.086583
5237 USD 334 Southern Cloud County	183,103	391,790	574,893	0.039179
5238 USD 387 Altoona-Midway	148,284	317,290	465,574	0.031729
5239 USD 401 Chase Raymond	146,088	312,590	458,678	0.031259
5240 USD 494 Syracuse	298,848	639,460	938,308	0.063946
5241 USD 300 Commanche County	180,270	385,730	566,000	0.038573
5250 USD 306 SE of Saline	444,151	950,370	1,394,521	0.095037
5251 USD 384 Blue Valley	145,628	311,610	457,238	0.031161
5267 USD 397 Centre	171,075	366,060	537,135	0.036606
5268 USD 220 Ashland	170,067	363,900	533,967	0.036390
5270 USD 224 Clifton-Clyde	222,977	477,110	700,087	0.047711
5271 USD 225 Fowler	125,337	268,190	393,527	0.026819
5272 USD 230 Spring Hill	1,788,720	3,827,410	5,616,130	0.382741
5274 USD 249 Frontenac	475,101	1,016,600	1,491,701	0.101660
5275 USD 263 Mulvane	1,132,608	2,423,500	3,556,108	0.242350
5276 USD 264 Clearwater	\$624,653	\$1,336,600	\$1,961,253	0.133660
5278 USD 293 Quinter	161,128	344,770	505,898	0.034477
5280 USD 308 Hutchinson	3,424,293	7,327,120	10,751,413	0.732712
5281 USD 316 Golden Plains	147,741	316,130	463,871	0.031613
5283 USD 325 Phillipsburg	334,369	715,470	1,049,839	0.071547
5284 USD 340 Jefferson West	451,109	965,260	1,416,369	0.096526
5285 USD 344 Pleasanton	257,211	550,370	807,581	0.055037
5286 USD 350 St John-Hudson	239,461	512,390	751,851	0.051239
5287 USD 357 Belle Plaine	385,186	824,200	1,209,386	0.082420
5288 USD 358 Oxford	225,823	483,200	709,023	0.048320
5289 USD 366 Woodson	289,417	619,280	908,697	0.061928
5291 USD 374 Sublette	415,029	888,060	1,303,089	0.088806
5292 USD 375 Circle	1,078,110	2,306,880	3,384,990	0.230688
5293 USD 388 Ellis	234,913	502,650	737,563	0.050265
5294 USD 407 Russell County	565,546	1,210,130	1,775,676	0.121013
5295 USD 411 Goessel	167,586	358,590	526,176	0.035859
5296 USD 435 Abilene	888,454	1,901,070	2,789,524	0.190107
5297 USD 461 Neodesha	449,027	960,800	1,409,827	0.096080
5298 USD 468 Healy	66,940	143,230	210,170	0.014323
5299 USD 471 Dexter	117,010	250,370	367,380	0.025037
5300 USD 484 Fredonia	400,280	856,500	1,256,780	0.085650
5302 USD 489 Hays	2,009,709	4,300,270	6,309,979	0.430027
5303 USD 490 El Dorado	1,075,548	2,301,400	3,376,948	0.230140
5304 USD 491 Eudora	879,113	1,881,080	2,760,193	0.188108
5305 USD 492 Flinthills	201,643	431,470	633,113	0.043147
5306 USD 495 Fort Larned	859,725	1,839,590	2,699,315	0.183959
5307 USD 496 Pawnee Heights	116,916	250,170	367,086	0.025017
5308 USD 497 Lawrence	8,009,102	17,137,460	25,146,562	1.713746
5309 USD 499 Galena	538,162	1,151,530	1,689,692	0.115153
5310 USD 502 Lewis	76,070	162,770	238,840	0.016277
5312 USD 345 Seaman	2,628,103	5,623,480	8,251,583	0.562348
5313 USD 438 Skyline	201,642	431,460	633,102	0.043146
5314 USD 501 Topeka Public Schools	10,575,662	22,629,250	33,204,912	2.262925
5316 USD 208 Trego County	278,661	596,260	874,921	0.059626
5317 USD 246 Arma	349,954	748,810	1,098,764	0.074881

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5318 USD 247 Cherokee	445,996	954,320	1,400,316	0.095432
5319 USD 248 Girard	557,739	1,193,420	1,751,159	0.119342
5320 USD 426 Pike Valley	176,718	378,130	554,848	0.037813
5321 USD 498 Valley Heights	292,980	626,900	919,880	0.062690
5322 USD 504 Oswego	322,193	689,410	1,011,603	0.068941
5324 USD 500 Kansas City	15,563,333	33,301,610	48,864,943	3.330161
5329 USD 245 Leroy-Gridley	119,223	255,110	374,333	0.025511
5330 USD 493 Columbus	779,184	1,667,260	2,446,444	0.166726
5331 USD 503 Parsons	799,962	1,711,720	2,511,682	0.171172
5332 USD 506 Labette County	898,048	1,921,600	2,819,648	0.192160
5333 USD 505 Chetopa	305,588	653,880	959,468	0.065388
5337 USD 207 Fort Leavenworth	1,216,904	2,603,870	3,820,774	0.260387
5366 USD 508 Baxter Springs	615,581	1,317,190	1,932,771	0.131719
5367 USD 507 Satanta	255,798	547,340	803,138	0.054734
5368 USD 101 Erie-St Paul	338,950	725,270	1,064,220	0.072527
5405 USD 511 Attica	120,066	256,910	376,976	0.025691
5409 USD 200 Greeley Co	161,478	345,520	506,998	0.034552
5410 USD 509 South Haven	106,184	227,210	333,394	0.022721
5430 USD 512 Shawnee Mission	15,704,339	33,603,330	49,307,669	3.360333
5436 USD 102 Cimarron-Ensign	416,607	891,430	1,308,037	0.089143
5590 USD 103 Cheylin	96,961	207,470	304,431	0.020747
5696 Kansas State H S Activities Assoc	170,897	365,680	536,577	0.036568
9291 USD 105 Rawlins County	237,125	507,390	744,515	0.050739
9302 USD 106 Western Plains	128,118	274,140	402,258	0.027414
9332 USD 107 Rock Hills	229,416	490,890	720,306	0.049089
9333 USD 108 Washington County	220,961	472,800	693,761	0.047280
9335 USD 109 Republic County	292,262	625,370	917,632	0.062537
9389 USD 110 Thunder Ridge	179,823	384,780	564,603	0.038478
9410 USD 111 Doniphan West	255,732	547,200	802,932	0.054720
9444 USD 114 Riverside	398,755	853,240	1,251,995	0.085324
9445 USD 112 Central Plains	438,036	937,290	1,375,326	0.093729
9446 USD 113 Prairie Hills	670,520	1,434,740	2,105,260	0.143474
9461 USD 115 Nemaha Central Schools	464,679	994,350	1,458,979	0.099430
Other Employers Subtotal	\$ 315,170,739	\$ 674,385,940	\$ 989,556,679	67.438589 %
Special funding situation - State of Kansas Subtotal	\$ 0	\$ 158,008,353	\$ 158,008,353	10.768318 %
State Subtotal	\$ 285,687,130	\$ 34,092,625	\$ 319,779,755	21.79309 %
Total State/School	\$ 600,857,869	\$ 866,486,918	\$ 1,467,344,787	100.00000 %
Local Group:				
2 Allen County	\$ 321,881	-	\$ 321,881	0.201226 %
3 Anderson County	283,504	-	283,504	0.177234
4 Atchison County	418,823	-	418,823	0.261829
5 Barber County	201,153	-	201,153	0.125752
6 Barton County	684,290	-	684,290	0.427787
7 Bourbon County	270,880	-	270,880	0.169342
8 Brown County	236,348	-	236,348	0.147754
9 Butler County	1,360,415	-	1,360,415	0.850471
10 Chase County	171,432	-	171,432	0.107172
11 Chautauqua County	157,899	-	157,899	0.098711
12 Cherokee County	410,007	-	410,007	0.256318
13 Cheyenne County	126,587	-	126,587	0.079137

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
14 Clay County	312,352	-	312,352	0.195268
15 Cloud County	326,852	-	326,852	0.204333
16 Coffey County	607,598	-	607,598	0.379843
17 Comanche County	123,955	-	123,955	0.077491
18 Cowley County	458,384	-	458,384	0.286561
19 Crawford County	1,189,104	-	1,189,104	0.743375
20 Dickinson County	440,733	-	440,733	0.275527
21 Doniphan County	211,787	-	211,787	0.132400
22 Douglas County	1,561,962	-	1,561,962	0.976469
23 Edwards County	143,006	-	143,006	0.089401
24 Elk County	133,526	-	133,526	0.083474
25 Ellis County	491,625	-	491,625	0.307342
26 Ellsworth County	226,907	-	226,907	0.141852
27 Finney County	1,230,331	-	1,230,331	0.769148
28 Ford County	653,432	-	653,432	0.408496
29 Franklin County	547,266	-	547,266	0.342126
30 Geary County	847,673	-	847,673	0.529927
31 Gove County	150,224	-	150,224	0.093913
32 Graham County	182,958	-	182,958	0.114377
33 Gray County	209,634	-	209,634	0.131054
34 Greenwood County	184,228	-	184,228	0.115171
35 Hamilton County	144,970	-	144,970	0.090629
36 Harper County	381,907	-	381,907	0.238751
37 Harvey County	507,836	-	\$507,836	0.317476
38 Jackson County	392,160	-	392,160	0.245161
39 Jefferson County	647,374	-	647,374	0.404709
40 Jewell County	220,993	-	220,993	0.138155
41 Johnson County	12,204,377	-	12,204,377	7.629620
42 Kearny County	189,603	-	189,603	0.118531
43 Kingman County	254,688	-	254,688	0.159220
44 Kiowa County	207,491	-	207,491	0.129714
45 Labette County	316,653	-	316,653	0.197957
46 Lane County	141,903	-	141,903	0.088711
47 Leavenworth County	960,511	-	960,511	0.600468
48 Lincoln County	170,190	-	170,190	0.106395
49 Linn County	369,676	-	369,676	0.231105
50 Logan County	97,978	-	97,978	0.061251
51 Lyon County	875,645	-	875,645	0.547414
52 McPherson County	698,289	-	698,289	0.436539
53 Marion County	315,874	-	315,874	0.197470
54 Marshall County	277,086	-	277,086	0.173222
55 Meade County	212,402	-	212,402	0.132784
56 Miami County	620,947	-	620,947	0.388188
57 Mitchell County	331,816	-	331,816	0.207437
58 Montgomery County	643,109	-	643,109	0.402043
59 Morris County	169,164	-	169,164	0.105754
60 Nemaha County	279,777	-	279,777	0.174904
61 Neosho County	259,047	-	259,047	0.161945
62 Ness County	172,922	-	172,922	0.108103
63 Norton County	273,464	-	273,464	0.170957
64 Osage County	354,879	-	354,879	0.221854
65 Osborne County	182,859	-	182,859	0.114315
66 Ottawa County	235,209	-	235,209	0.147042
67 Pawnee County	281,297	-	281,297	0.175854

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
68 Phillips County	258,038	-	258,038	0.161314
69 Pratt County	424,451	-	424,451	0.265348
70 Rawlins County	150,815	-	150,815	0.094283
71 Reno County	1,287,577	-	1,287,577	0.804936
72 Republic County	252,781	-	252,781	0.158027
73 Rice County	307,490	-	307,490	0.192229
74 Riley County	1,028,702	-	1,028,702	0.643098
75 Rooks County	234,138	-	234,138	0.146373
76 Rush County	168,256	-	168,256	0.105186
77 Russell County	266,864	-	266,864	0.166831
78 Saline County	1,215,775	-	1,215,775	0.760048
79 Scott County	158,516	-	158,516	0.099097
80 Sedgwick County	8,547,542	-	8,547,542	5.343541
81 Seward County	678,904	-	678,904	0.424420
82 Shawnee County	3,598,873	-	3,598,873	2.249854
83 Sheridan County	156,657	-	156,657	0.097935
84 Sherman County	264,945	-	264,945	0.165632
85 Smith County	224,792	-	224,792	0.140530
86 Stanton County	226,438	-	226,438	0.141559
87 Stevens County	293,684	-	293,684	0.183598
88 Sumner County	558,207	-	558,207	0.348966
89 Thomas County	253,759	-	253,759	0.158639
90 Wabaunsee County	183,848	-	183,848	0.114934
91 Wallace County	88,017	-	88,017	0.055024
92 Washington County	205,996	-	205,996	0.128779
93 Wichita County	129,180	-	129,180	0.080758
94 Wilson County	267,734	-	267,734	0.167375
95 Woodson County	152,721	-	152,721	0.095474
97 City of Abilene	153,760	-	153,760	0.096124
99 City of Alma	28,059	-	28,059	0.017541
100 City of Alma	5,389	-	5,389	0.003369
102 City of Altoona	5,718	-	5,718	0.003575
103 City of Anthony	138,970	-	138,970	0.086878
104 City of Arkansas City	263,762	-	263,762	0.164892
105 City of Arma	43,192	-	43,192	0.027002
106 City of Ashland	35,062	-	35,062	0.021919
107 City of Atchison	184,778	-	184,778	0.115515
108 City of Attica	31,409	-	31,409	0.019636
109 City of Axtell	9,227	-	9,227	0.005768
110 City of Belle Plaine	33,750	-	33,750	0.021099
111 City of Bucklin	11,345	-	11,345	0.007092
112 City of Buhler	33,869	-	33,869	0.021173
113 City of Burlingame	33,353	-	33,353	0.020851
114 City of Burlington	156,938	-	156,938	0.098111
116 City of Burrton	23,293	-	23,293	0.014562
117 City of Caney	76,742	-	76,742	0.047976
118 City of Cawker City	20,566	-	20,566	0.012857
119 City of Cedar Vale	12,724	-	12,724	0.007954
120 City of Chanute	589,504	-	589,504	0.368532
122 City of Cherryvale	78,877	-	78,877	0.049310
123 City of Chetopa	47,424	-	47,424	0.029647
124 City of Cimarron	57,551	-	57,551	0.035978
125 City of Clay Center	128,125	-	128,125	0.080098
126 City of Coffeyville	483,911	-	483,911	0.302520

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
127 City of Colby	276,827	-	276,827	0.173060
128 City of Colony	5,828	-	5,828	0.003643
129 City of Council Grove	76,943	-	76,943	0.048101
130 City of Dodge City	584,622	-	584,622	0.365480
133 City of Edna	7,591	-	7,591	0.004746
134 City of Effingham	10,176	-	10,176	0.006362
135 City of El Dorado	405,186	-	405,186	0.253304
137 City of Ellinwood	104,867	-	104,867	0.065558
138 City of Ellis	66,222	-	66,222	0.041399
139 City of Ellsworth	93,851	-	93,851	0.058671
140 City of Enterprise	16,939	-	16,939	0.010590
141 City of Erie	31,159	-	31,159	0.019479
142 City of Eudora	144,144	-	144,144	0.090112
143 City of Florence	14,076	-	14,076	0.008800
144 City of Fort Scott	201,728	-	201,728	0.126111
145 City of Fredonia	97,604	-	97,604	0.061018
146 City of Frontenac	106,776	-	106,776	0.066752
147 City of Garden City	903,654	-	903,654	0.564924
148 City of Garnett	237,286	-	237,286	0.148341
149 City of Gas	14,086	-	14,086	0.008806
150 City of Geneseo	4,255	-	4,255	0.002660
151 City of Girard	77,921	-	77,921	0.048713
152 City of Glasco	10,200	-	10,200	0.006377
153 City of Goodland	208,359	-	208,359	0.130257
155 City of Greensburg	56,016	-	56,016	0.035019
156 City of Grenola	3,645	-	3,645	0.002279
158 City of Hanover	7,034	-	7,034	0.004397
159 City of Harper	44,691	-	44,691	0.027939
160 City of Hays	497,772	-	497,772	0.311185
162 City of Hesston	157,082	-	157,082	0.098201
163 City of Hillsboro	118,629	-	118,629	0.074162
164 City of Hoisington	133,961	-	133,961	0.083746
165 City of Holton	191,117	-	191,117	0.119478
166 City of Holyrood	14,823	-	14,823	0.009267
167 City of Horton	64,633	-	64,633	0.040406
168 City of Hugoton	153,882	-	153,882	0.096200
169 City of Humboldt	87,294	-	87,294	0.054572
170 City of Hutchinson	987,378	-	987,378	0.617265
172 City of Iola	485,506	-	485,506	0.303517
173 City of Jamestown	9,243	-	9,243	0.005778
174 City of Jetmore	30,529	-	30,529	0.019085
176 City of Johnson City	45,344	-	45,344	0.028347
177 City of Junction City	335,980	-	335,980	0.210040
179 City of Kingman	147,898	-	147,898	0.092459
180 City of Kinsley	43,328	-	43,328	0.027087
182 City of La Crosse	41,172	-	41,172	0.025739
184 City of Lakin	60,703	-	60,703	0.037949
185 City of Larned	241,350	-	241,350	0.150881
186 City of Lawrence	2,692,751	-	2,692,751	1.683387
187 City of Leavenworth	517,761	-	517,761	0.323681
188 City of Liberal	569,441	-	569,441	0.355989
189 City of Lindsborg	142,399	-	142,399	0.089021
190 City of Lucas	15,845	-	15,845	0.009906
191 City of Lyons	102,062	-	102,062	0.063805

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
192 City of Madison	14,963	-	14,963	0.009354
193 City of Marion	71,041	-	71,041	0.044412
194 City of Marysville	128,452	-	128,452	0.080302
195 City of Mayetta	2,834	-	2,834	0.001772
196 City of McCune	6,484	-	6,484	0.004054
197 City of Meade	61,067	-	61,067	0.038176
198 City of Miltonvale	8,966	-	8,966	0.005605
199 City of Minneapolis	96,925	-	96,925	0.060593
200 City of Minneola	12,597	-	12,597	0.007875
201 City of Montezuma	31,834	-	31,834	0.019901
202 City of Moran	19,070	-	19,070	0.011922
203 City of Morrill	5,907	-	5,907	0.003693
205 City of Mulvane	366,719	-	366,719	0.229256
206 City of Natoma	4,447	-	4,447	0.002780
207 City of Neodesha	174,548	-	174,548	0.109120
208 City of Newton	587,969	-	587,969	0.367572
209 City of Norton	140,735	-	140,735	0.087981
210 City of Oberlin	66,602	-	66,602	0.041637
211 City of Olathe	2,907,086	-	2,907,086	1.817380
212 City of Osage City	130,746	-	130,746	0.081737
213 City of Osawatomie	211,058	-	211,058	0.131944
214 City of Oswego	39,986	-	39,986	0.024997
215 City of Ottawa	520,848	-	520,848	0.325611
216 City of Oxford	28,534	-	28,534	0.017838
217 City of Paola	157,519	-	157,519	0.098474
218 City of Parsons	256,553	-	256,553	0.160385
219 City of Peabody	27,293	-	27,293	0.017062
220 City of Phillipsburg	79,511	-	79,511	0.049707
221 City of Pittsburg	559,688	-	559,688	0.349892
222 City of Pratt	419,543	-	419,543	0.262280
224 City of Riley	11,662	-	11,662	0.007291
225 City of Russell	300,963	-	300,963	0.188149
226 City of Sabetha	153,796	-	153,796	0.096146
228 City of Sedan	28,629	-	28,629	0.017898
229 City of Seneca	70,772	-	70,772	0.044243
230 City of Sharon Springs	22,525	-	22,525	0.014082
231 City of Solomon	21,908	-	21,908	0.013696
232 City of Stafford	47,862	-	47,862	0.029921
233 City of St John	43,413	-	43,413	0.027140
234 City of St Marys	91,651	-	91,651	0.057296
235 City of Topeka	2,601,285	-	2,601,285	1.626207
237 City of Ulysses	176,841	-	176,841	0.110553
239 City of Wakeeney	66,052	-	66,052	0.041293
240 City of Wakefield	8,074	-	8,074	0.005048
242 City of Wamego	169,844	-	169,844	0.106179
243 City of Washington	29,746	-	29,746	0.018596
244 City of Waterville	19,218	-	19,218	0.012014
245 City of Waverly	7,395	-	7,395	0.004623
246 City of Wellington	361,423	-	361,423	0.225945
247 City of Wilson	16,289	-	16,289	0.010183
248 City of Winfield	615,613	-	615,613	0.384854
249 City of Yates Center	34,975	-	34,975	0.021865
252 Mission Twp Brown County	3,572	-	3,572	0.002233
259 William Newton Memorial Hospital	1,259,306	-	1,259,306	0.787262

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
260 Anthony Public Library	4,270	-	4,270	0.002669
261 Arkansas City Public Library	14,518	-	14,518	0.009076
262 Cherryvale Public Library	442	-	442	0.000276
263 Clay Center Carnegie Library	6,420	-	6,420	0.004013
264 Dodge City Public Library	61,590	-	61,590	0.038503
266 Emporia Public Library	37,861	-	37,861	0.023669
268 Harper Public Library	2,038	-	2,038	0.001274
269 Hutchinson Public Library	105,843	-	105,843	0.066168
270 Independence Public Library	20,912	-	20,912	0.013073
271 Lawrence Public Library	197,907	-	197,907	0.123723
274 Minneapolis Public Library	2,771	-	2,771	0.001732
275 Newton Public Library	31,158	-	31,158	0.019479
276 Norton Public Library	7,838	-	7,838	0.004900
277 Parsons Public Library	21,761	-	21,761	0.013604
280 Topeka/Shawnee County Public Library	734,542	-	734,542	0.459203
281 Wichita County Library	2,067	-	2,067	0.001292
282 Winfield Public Library	15,903	-	15,903	0.009942
289 Highland Cemetery Dist 9	2,795	-	2,795	0.001747
295 Leavenworth Waterworks Board	182,023	-	182,023	0.113793
297 Clark County	100,289	-	100,289	0.062696
298 Grant Co	299,493	-	299,493	0.187230
299 Decatur County	124,014	-	124,014	0.077528
300 Morton County	206,247	-	206,247	0.128936
301 Pottawatomie County	533,922	-	533,922	0.333784
302 Stafford County	178,358	-	178,358	0.111501
303 Trego County	196,203	-	196,203	0.122657
304 City of Augusta	283,854	-	283,854	0.177453
307 City of Bonner Springs	268,934	-	268,934	0.168126
308 City of Centralia	10,051	-	10,051	0.006283
309 City of Clifton	9,541	-	9,541	0.005965
310 City of Douglass	33,644	-	33,644	0.021033
311 City of Elkhart	56,697	-	56,697	0.035444
314 City of Herington	76,356	-	76,356	0.047734
315 City of Hiawatha	96,225	-	96,225	0.060156
316 City of Independence	433,923	-	433,923	0.271269
317 City of La Cygne	34,463	-	34,463	0.021545
318 City of Manhattan	1,326,450	-	1,326,450	0.829237
319 City of McPherson	765,905	-	765,905	0.478810
320 City of Mount Hope	16,492	-	16,492	0.010310
321 City of St Francis	45,519	-	45,519	0.028456
322 City of Salina	1,217,070	-	1,217,070	0.760858
323 City of Sedgwick	46,524	-	46,524	0.029085
324 City of Stockton	158,948	-	158,948	0.099367
338 Newman Regional Health Center	2,242,807	-	2,242,807	1.402103
341 Pioneer Memorial Library	15,164	-	15,164	0.009480
342 Council Grove Public Library	4,464	-	4,464	0.002791
343 Bradford Memorial Library	21,703	-	21,703	0.013568
345 Fort Scott Public Library	13,905	-	13,905	0.008693
348 Girard Public Library	10,522	-	10,522	0.006578
349 Hillsboro Public Library	3,246	-	3,246	0.002029
350 Jordaen Memorial Library	7,184	-	7,184	0.004491
351 Meade Public Library	4,623	-	4,623	0.002890
352 Ottawa Library	35,347	-	35,347	0.022097
353 Salina Public Library	116,246	-	116,246	0.072672
354 Stockton Public Library	2,837	-	2,837	0.001774

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
355 Wellington Public Library	10,629	-	10,629	0.006645
361 Garden City Recreation Commission	64,574	-	64,574	0.040369
362 Lawrence/Douglas County Health Dept	192,767	-	192,767	0.120509
366 City of Concordia	132,674	-	132,674	0.082942
367 City of Eureka	54,201	-	54,201	0.033884
368 City of Howard	51,963	-	51,963	0.032485
370 City of Lenora	5,867	-	5,867	0.003668
371 City of Pomona	14,970	-	14,970	0.009359
373 City of Syracuse	34,930	-	34,930	0.021837
374 City of Turon	13,161	-	13,161	0.008228
375 Eudora Twp Douglas County	3,635	-	3,635	0.002272
378 Norton County Hospital	576,714	-	576,714	0.360536
380 Haskell County	276,007	-	276,007	0.172547
381 Hodgeman County	134,826	-	134,826	0.084287
384 City of Arlington	5,290	-	5,290	0.003307
385 City of Baldwin City	138,504	-	138,504	0.086587
387 City of Beloit	249,888	-	249,888	0.156219
388 City of Bennington	7,391	-	7,391	0.004621
389 City of Bird City	7,816	-	7,816	0.004886
391 City of Canton	16,231	-	16,231	0.010147
392 City of Chapman	57,182	-	57,182	0.035748
393 City of Emporia	520,381	-	520,381	0.325319
394 City of Frankfort	16,003	-	16,003	0.010004
395 City of Gardner	552,950	-	552,950	0.345680
397 City of Mankato	25,036	-	25,036	0.015651
398 City of Marquette	11,290	-	11,290	0.007058
399 City of Moline	5,884	-	5,884	0.003678
400 City of Mound City	22,196	-	22,196	0.013876
401 City of Ness City	31,701	-	31,701	0.019818
403 City of Osborne	71,754	-	71,754	0.044857
404 City of Rossville	15,344	-	15,344	0.009592
405 City of Scandia	8,704	-	8,704	0.005441
406 City of Spring Hill	140,068	-	140,068	0.087564
407 City of Sterling	88,963	-	88,963	0.055616
409 City of Valley Falls	29,867	-	29,867	0.018672
411 El Dorado Twp Butler County	8,103	-	8,103	0.005066
417 Palmyra Twp Douglas Co	7,203	-	7,203	0.004503
419 Sumner Regional Medical Center	319,981	-	319,981	0.200038
420 Wilson Medical Center	550,127	-	550,127	0.343915
421 Port Library	7,038	-	7,038	0.004400
422 Goodland Public Library	8,358	-	8,358	0.005225
425 Leavenworth Public Library	52,798	-	52,798	0.033007
427 Wm A Rankin Memorial Library	6,145	-	6,145	0.003842
428 Pratt Public Library	11,051	-	11,051	0.006909
429 Russell Public Library	3,114	-	3,114	0.001947
430 Seneca Free Library	4,001	-	4,001	0.002501
431 City Cowley Co Joint Board of Health	55,769	-	55,769	0.034864
434 City of Mulberry	17,015	-	17,015	0.010637
435 City of Atwood	30,946	-	30,946	0.019346
436 City of Lincoln Center	39,519	-	39,519	0.024706
438 Manhattan Public Library	177,487	-	177,487	0.110957
439 Junction City/Geary Co Health Dept	-	-	-	-
440 City of Little River	14,050	-	14,050	0.008783
442 City of Belleville	101,567	-	101,567	0.063495

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
443 City of Lyndon	28,358	-	28,358	0.017728
445 City of Smith Center	53,633	-	53,633	0.033529
451 Belleville Public Library	9,556	-	9,556	0.005974
452 Chanute Public Library	17,365	-	17,365	0.010856
454 Olathe Public Library	193,484	-	193,484	0.120958
458 City of Leoti	33,290	-	33,290	0.020811
459 City of Shawnee	869,527	-	869,527	0.543589
461 City of Luray	8,152	-	8,152	0.005096
463 City of Strong City	14,498	-	14,498	0.009064
467 Coffeyville Public Library	16,200	-	16,200	0.010128
468 Great Bend Public Library	23,790	-	23,790	0.014872
473 City of Galva	25,098	-	25,098	0.015690
474 City of Oakley	87,494	-	87,494	0.054697
475 City of Udall	24,003	-	24,003	0.015006
478 McPherson Public Library	39,287	-	39,287	0.024560
479 City of Scranton	14,904	-	14,904	0.009317
480 City of Lenexa	1,255,082	-	1,255,082	0.784621
483 Soldier Twp Shawnee County	72,951	-	72,951	0.045606
485 Kingman Carnegie Library	6,744	-	6,744	0.004216
486 Lyons Public Library	3,976	-	3,976	0.002486
488 Paola Free Library	9,550	-	9,550	0.005970
552 Hutchinson Recreation Commission	77,816	-	77,816	0.048647
563 City of Haven	37,711	-	37,711	0.023575
565 Coffey County Extension Council	2,434	-	2,434	0.001522
567 Woodson County Extension Council	2,126	-	2,126	0.001329
568 Morrill Free Public Library	10,312	-	10,312	0.006447
569 City of Macksville	11,546	-	11,546	0.007218
573 City of Columbus	87,850	-	87,850	0.054920
574 City of Halstead	91,833	-	91,833	0.057410
578 City of Perry	11,304	-	11,304	0.007067
579 City of Scott City	108,625	-	108,625	0.067907
587 Monument Twp Logan County	2,239	-	2,239	0.001400
605 City of Cheney	85,769	-	85,769	0.053619
606 City of Cottonwood Falls	17,411	-	17,411	0.010885
607 City of Oskaloosa	12,081	-	12,081	0.007553
610 K State Research & Extension Dickinson Co	3,545	-	3,545	0.002216
611 Finney County Extension Council	3,155	-	3,155	0.001972
628 Kaw Valley Drainage Dist	31,557	-	31,557	0.019728
632 City of Altamont	45,488	-	45,488	0.028437
633 City of Bushton	5,416	-	5,416	0.003386
635 Irving Twp Brown County	2,985	-	2,985	0.001866
641 City of Moundridge	104,155	-	104,155	0.065113
648 City of Downs	12,221	-	12,221	0.007640
649 Tecumseh Twp Shawnee County	30,526	-	30,526	0.019083
650 City of Preston	-	-	-	-
656 City of Fowler	6,585	-	6,585	0.004117
666 City of Satanta	18,667	-	18,667	0.011670
676 City of Mission	193,356	-	193,356	0.120878
685 City of Claflin	14,695	-	14,695	0.009187
687 City of Toronto	8,032	-	8,032	0.005021
706 Fowler Residential Care	73,137	-	73,137	0.045722
708 Stafford County Hospital	151,487	-	151,487	0.094703
711 City of Kiowa	41,482	-	41,482	0.025933
714 City of Le Roy	14,369	-	14,369	0.008983

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

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
717 City of Troy	28,131	-	28,131	0.017586
727 Stafford Co Cemetery Dist 1	6,578	-	6,578	0.004112
735 City of Coldwater	24,345	-	24,345	0.015219
736 City of Hill City	55,399	-	55,399	0.034633
737 City of Sylvan Grove	5,350	-	5,350	0.003345
738 City of Thayer	3,890	-	3,890	0.002432
748 City of Clearwater	68,054	-	68,054	0.042544
758 McPherson County Extension Council	4,702	-	4,702	0.002939
760 League of Kansas Municipalities	69,013	-	69,013	0.043144
769 City of Roeland Park	72,813	-	72,813	0.045519
770 City of Carbondale	22,030	-	22,030	0.013772
774 City of Americus	8,047	-	8,047	0.005031
776 City of Tonganoxie	148,270	-	148,270	0.092692
779 Kechi Twp Sedgwick County	3,774	-	3,774	0.002359
790 City of Glen Elder	11,789	-	11,789	0.007370
807 City of De Soto	147,893	-	147,893	0.092456
808 City of Hope	3,742	-	3,742	0.002339
812 City of Baxter Springs	112,149	-	112,149	0.070111
813 Little Walnut Twp Butler County	1,585	-	1,585	0.000991
815 City of Delphos	8,206	-	8,206	0.005130
844 Chapman Public Library	2,100	-	2,100	0.001313
882 City of Bison	2,530	-	2,530	0.001582
886 City of Lecompton	6,330	-	6,330	0.003957
887 City of Plainville	48,298	-	48,298	0.030194
895 Abilene Free Public Library	14,741	-	14,741	0.009215
907 Emporia Recreation Commission	55,900	-	55,900	0.034946
911 City of Plains	16,315	-	16,315	0.010199
913 Franklin Twp Edwards County	3,305	-	3,305	0.002066
914 Grasshopper Twp Atchison Co	2,232	-	2,232	0.001395
920 Topeka Twp Shawnee County	4,448	-	4,448	0.002781
936 Atchison Public Recreation Commission	15,890	-	15,890	0.009934
937 City of Clyde	9,733	-	9,733	0.006085
938 City of Deerfield	19,772	-	19,772	0.012361
939 City of Eskridge	14,050	-	14,050	0.008783
940 City of Louisburg	116,318	-	116,318	0.072717
953 City of Lewis	8,092	-	8,092	0.005059
957 City of Alta Vista	7,043	-	7,043	0.004403
958 Lyons Recreation Commission	11,017	-	11,017	0.006887
959 Stanton County Recreation Commission	7,032	-	7,032	0.004396
971 Kiowa County Extension Council	2,509	-	2,509	0.001569
978 City of Lebo	17,796	-	17,796	0.011125
982 Graham County Hospital	310,806	-	310,806	0.194302
983 Liberal Memorial Library	26,920	-	26,920	0.016829
1000 Kinsley Library	4,123	-	4,123	0.002578
1019 Frank Carlson Library	5,716	-	5,716	0.003573
1020 Hoisington City Library	4,579	-	4,579	0.002863
1042 Augusta Public Library	10,927	-	10,927	0.006831
1061 Hill Top House Nursing Home	109,592	-	109,592	0.068512
1069 City of Merriam	278,489	-	278,489	0.174099
1072 City of Caldwell	35,168	-	35,168	0.021985
1073 City of Dighton	30,760	-	30,760	0.019230
1074 City of Quinter	23,743	-	23,743	0.014843
1075 City of Ransom	4,731	-	4,731	0.002958
1078 Hiawatha Twp Brown County	3,718	-	3,718	0.002324
1088 Columbus Public Library	5,129	-	5,129	0.003206

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
1089 Larabee Memorial Library	2,766	-	2,766	0.001729
1109 Great Bend Recreation Commission	40,455	-	40,455	0.025291
1111 Seward County Extension Council	1,885	-	1,885	0.001178
1114 City of Brewster	4,259	-	4,259	0.002663
1120 City of Haysville	319,490	-	319,490	0.199731
1121 City of Kanorado	2,183	-	2,183	0.001365
1127 City of St Paul	10,959	-	10,959	0.006851
1130 City of Spearville	14,990	-	14,990	0.009371
1132 City of Wellsville	37,890	-	37,890	0.023687
1134 City of Wetmore	6,078	-	6,078	0.003800
1135 City of Denison	2,466	-	2,466	0.001542
1141 Clay Twp Reno County	9,037	-	9,037	0.005650
1154 Lincoln Twp Edwards County	3,605	-	3,605	0.002254
1172 Valley Center Twp Sedgwick Co	3,773	-	3,773	0.002359
1173 Ashland District Hospital	274,923	-	274,923	0.171870
1178 Lane County Library	2,442	-	2,442	0.001527
1187 Comanche Co Extension Council	2,867	-	2,867	0.001792
1188 Greenwood County Extension Council	884	-	884	0.000553
1189 Meade County Extension Council	2,931	-	2,931	0.001832
1192 Central Kansas District 3 (Extension Co)	16,072	-	16,072	0.010047
1193 Augusta Housing Authority	7,809	-	7,809	0.004882
1194 Junction City Public Housing Authority	15,440	-	15,440	0.009652
1195 Lyons Housing Authority	15,185	-	15,185	0.009493
1196 City of Waterville Housing Authority	1,666	-	1,666	0.001042
4053 City of Hoxie	42,289	-	42,289	0.026437
4055 City of Rolla	10,919	-	10,919	0.006826
4069 Manhattan Twp-Riley County	4,712	-	4,712	0.002946
4080 Leavenworth County Extension Council	4,219	-	4,219	0.002638
4081 Shawnee County Extension Council	11,358	-	11,358	0.007101
4084 City of Andale	17,168	-	17,168	0.010733
4086 City of Nickerson	21,472	-	21,472	0.013423
4087 City of Overbrook	12,757	-	12,757	0.007975
4108 Butler County Extension Council	6,264	-	6,264	0.003916
4109 Salina Saline Co Jt Board of Health	-	-	-	-
4126 City of Derby	516,495	-	516,495	0.322890
4128 City of Medicine Lodge	59,895	-	59,895	0.037444
4131 City of White City	5,761	-	5,761	0.003602
4134 Belpre Twp Edwards County	7,636	-	7,636	0.004774
4152 Menoken Township	8,905	-	8,905	0.005567
4182 City of Leawood	856,004	-	856,004	0.535135
4184 Big Creek Twp Russell County	3,472	-	3,472	0.002171
4195 Wayne Twp Edward County	3,411	-	3,411	0.002132
4198 Wamego Public Library	10,453	-	10,453	0.006535
4201 Reno County Extension Council	4,709	-	4,709	0.002944
4202 Stanton County Extension Council	2,865	-	2,865	0.001791
4203 Edwards County Conservation Dist	2,809	-	2,809	0.001756
4215 City of Ogden	36,002	-	36,002	0.022507
4216 City of Pretty Prairie	12,343	-	12,343	0.007716
4219 City of Severy	6,360	-	6,360	0.003976
4221 Mission Twp Shawnee Co	53,265	-	53,265	0.033299
4228 Johnston Public Library	7,965	-	7,965	0.004979
4236 Sedgwick County Extension Council	18,672	-	18,672	0.011673
4237 Seward County Conservation District	2,926	-	2,926	0.001829
4238 Winfield Recreation Commission	22,867	-	22,867	0.014295

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4254 City of Fairway	58,900	-	58,900	0.036822
4258 Center Twp Russell County	6,673	-	6,673	0.004172
4272 Kingman Recreation Commission	9,170	-	9,170	0.005733
4273 Parsons Recreation Commission	16,212	-	16,212	0.010135
4274 Stevens County Extension Council	3,498	-	3,498	0.002187
4275 City of Hardtner	4,039	-	4,039	0.002525
4276 City of Hartford	6,078	-	6,078	0.003800
4279 City of Victoria	17,527	-	17,527	0.010957
4299 Wilson County Extension Council	2,589	-	2,589	0.001619
4305 Elwood Twp Barber County	6,494	-	6,494	0.004060
4312 Graham County Public Library	4,799	-	4,799	0.003000
4316 Brown County Conservation District	2,983	-	2,983	0.001865
4317 Ellsworth County Conservation Dist	3,349	-	3,349	0.002094
4346 Ellsworth County Extension Council	-	-	-	-
4348 Stevens County Conservation Dist	4,468	-	4,468	0.002793
4353 City of Highland	19,710	-	19,710	0.012322
4355 City of Linn	3,351	-	3,351	0.002095
4356 City of Nortonville	11,639	-	11,639	0.007276
4358 City of Potwin	8,866	-	8,866	0.005543
4360 City of Towanda	18,117	-	18,117	0.011326
4362 City of Valley Center	172,021	-	172,021	0.107540
4369 Silver Lake Twp Shawnee Co	6,899	-	6,899	0.004313
4372 Horton Public Library	2,224	-	2,224	0.001390
4373 Labette County Conservation Dist	2,173	-	2,173	0.001358
4375 City of McLouth	22,649	-	22,649	0.014159
4385 Geary County Extension Council	5,743	-	5,743	0.003590
4386 City of Mullinville	7,307	-	7,307	0.004568
4388 Bonner Springs City Library	24,453	-	24,453	0.015287
4395 City of Leon	16,372	-	16,372	0.010235
4404 Osage County Conservation District	7,248	-	7,248	0.004531
4419 Kiowa County Library	5,400	-	5,400	0.003376
4432 Attica Hospital District 1	152,619	-	152,619	0.095411
4434 City of Galena	464,500	-	464,500	0.290385
4435 City of South Hutchinson	110,640	-	110,640	0.069167
4454 Logan County Hospital	535,679	-	535,679	0.334883
4458 Hospital Dist 1 of Rice County	613,256	-	613,256	0.383380
4459 Comanche County Conservation Dist	2,071	-	2,071	0.001295
4460 Morton County Extension Council	2,079	-	2,079	0.001300
4467 Wallace Co Conservation Dist	2,068	-	2,068	0.001293
4468 USD 353 Recreation Comm	20,732	-	20,732	0.012961
4476 Johnson Co Consolidated Fire Dist No 2	13,587	-	13,587	0.008494
4480 Riverside Twp Sedgwick County	8,754	-	8,754	0.005473
4484 Brown County Extension Council	2,903	-	2,903	0.001815
4485 Kingman County Extension Council	5,486	-	5,486	0.003430
4490 Lakin Cemetery District 1 & 2	4,604	-	4,604	0.002878
4496 City of Colwich	27,353	-	27,353	0.017100
4505 Trego County Conservation Dist	4,271	-	4,271	0.002670
4518 Rush County Conservation Dist	4,758	-	4,758	0.002974
4529 Phillips County Conservation District	6,679	-	6,679	0.004175
4534 Clark County Extension Council	1,999	-	1,999	0.001250
4543 City of Conway Springs	20,234	-	20,234	0.012649
4557 Clark County Conservation District	2,412	-	2,412	0.001508
4558 City of Prairie Village	297,487	-	297,487	0.185976
4561 City of Rexford	2,668	-	2,668	0.001668

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4565 Hospital Dist 1 of Dickinson County	1,233,244	-	1,233,244	0.770969
4573 Woodson County Conservation District	2,599	-	2,599	0.001625
4583 City of Overland Park	2,566,854	-	2,566,854	1.604682
4589 Wilson County Conservation Dist	4,558	-	4,558	0.002849
4591 City of Wathena	27,452	-	27,452	0.017162
4611 City of Maize	132,186	-	132,186	0.082637
4612 City of Westwood	37,585	-	37,585	0.023496
4614 Franklin County Conservation Dist	4,199	-	4,199	0.002625
4632 Cowley County Extension Council	2,765	-	2,765	0.001729
4640 Arkansas City Recreation Commission	24,606	-	24,606	0.015383
4646 Coffeyville Recreation Commission	26,791	-	26,791	0.016749
4650 Stafford County Extension Council	2,375	-	2,375	0.001485
4655 Kiowa County Conservation Dist	8,474	-	8,474	0.005298
4797 City of Pawnee Rock	3,526	-	3,526	0.002204
4805 Doniphan County Extension Council	3,105	-	3,105	0.001941
4806 Kearny County Extension Council	2,697	-	2,697	0.001686
4808 Johnson Co Park & Recreation Dist	854,851	-	854,851	0.534415
4809 City of Edwardsville	53,874	-	53,874	0.033680
4810 City of Goddard	68,205	-	68,205	0.042639
4815 Grant County Library	17,719	-	17,719	0.011077
4817 Russell County Extension Council	-	-	-	-
4822 Kansas Turnpike Authority	1,730,117	-	1,730,117	1.081592
4824 Meade County Conservation Dist	2,342	-	2,342	0.001464
4837 City of Hanston	3,243	-	3,243	0.002027
4838 City of Mission Hills	55,091	-	55,091	0.034440
4848 Harper Hospital Dist 5	383,790	-	383,790	0.239928
4850 The Guidance Center	559,485	-	559,485	0.349765
4851 Wyandotte County Extension Council	5,162	-	5,162	0.003227
4853 North Edwards Co Cemetery District	3,323	-	3,323	0.002077
4859 Geary Community Hospital	1,618,154	-	1,618,154	1.011597
4860 Clearwater Public Library	4,535	-	4,535	0.002835
4863 Chanute Recreation & Parks Commission	22,246	-	22,246	0.013907
4867 Greenwood County Conservation Dist	2,587	-	2,587	0.001617
4873 City of Kechi	53,492	-	53,492	0.033441
4878 Stanton County Conservation Dist	2,994	-	2,994	0.001872
4879 Marshall County Extension Council	2,807	-	2,807	0.001755
4880 Marion Co Conservation Dist	5,262	-	5,262	0.003290
4887 Harvey County Extension Council	6,440	-	6,440	0.004026
4889 Haskell County Conservation Dist	2,641	-	2,641	0.001651
4891 Twin Caney Watershed Jt Dist 34	2,201	-	2,201	0.001376
4893 Bourbon County Conservation Dist	6,914	-	6,914	0.004322
4894 Butler County Conservation Dist	5,329	-	5,329	0.003331
4895 Mitchell County Conservation Dist	2,078	-	2,078	0.001299
4896 Morris County Conservation District	8,813	-	8,813	0.005509
4897 Nemaha County Conservation District	2,950	-	2,950	0.001844
4899 Wabaunsee County Conservation District	3,688	-	3,688	0.002306
4900 Washington County Conservation Dist	3,320	-	3,320	0.002076
4911 Marshall County Conservation Dist	7,297	-	7,297	0.004562
4913 Southwest Medical Center	1,658,434	-	1,658,434	1.036779
4914 Cowley Co Conservation District	7,215	-	7,215	0.004510
4917 Osborne County Conservation Dist	2,516	-	2,516	0.001573
4919 Ottawa County Conservation District	2,287	-	2,287	0.001430
4920 Cloud Co Conservation District	2,669	-	2,669	0.001669
4925 Pawnee County Conservation District	3,549	-	3,549	0.002219

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
4926 Rawlins County Conservation Dist	2,923	-	2,923	0.001827
4927 Republic County Conservation Dist	3,568	-	3,568	0.002231
4928 Smith County Conservation District	2,235	-	2,235	0.001397
4932 Crawford County Conservation Dist	3,045	-	3,045	0.001904
4933 Hodgeman County Conservation Dist	2,421	-	2,421	0.001514
4935 Wyandotte County Conservation District	4,895	-	4,895	0.003060
4936 Hays Recreation Commission	38,460	-	38,460	0.024043
4943 Pottawatomie Wabaunsee Regional Library	25,918	-	25,918	0.016203
4944 Riley County Conservation District	7,729	-	7,729	0.004832
4945 Sumner County Conservation District	2,698	-	2,698	0.001687
4949 Pottawatomie County Extension Council	6,811	-	6,811	0.004258
4951 Chautauqua County Conservation Dist	1,607	-	1,607	0.001005
4953 Central Kansas Mental Health Center	416,452	-	416,452	0.260347
4961 Hamilton County Hospital	247,584	-	247,584	0.154778
4967 Sheridan County Public Library	4,683	-	4,683	0.002928
4969 Leavenworth County Conservation District	-	-	-	-
4970 Linn County Conservation District	3,470	-	3,470	0.002169
4971 Hamilton County Conservation Dist	3,250	-	3,250	0.002032
4972 Pottawatomie County Conservation Dist	6,701	-	6,701	0.004189
4973 City of Sylvania	4,978	-	4,978	0.003112
5051 Lincoln Co Conservation Dist	6,122	-	6,122	0.003827
5052 Sumner County Hospital District 1	132,491	-	132,491	0.082827
5053 Jefferson County Conservation Dist	7,345	-	7,345	0.004592
5225 City of Milford	6,701	-	6,701	0.004189
5242 City of Lansing	175,942	-	175,942	0.109991
5247 Barber County Conservation Dist	3,442	-	3,442	0.002152
5252 City of Grinnell	3,301	-	3,301	0.002064
5257 Ford Co Extension Council	4,525	-	4,525	0.002829
5259 Reno County Conservation Dist	9,412	-	9,412	0.005884
5311 SE Kansas Library System	53,057	-	53,057	0.033169
5327 NW Kansas Library System	24,594	-	24,594	0.015375
5336 Central Kansas Library System	76,324	-	76,324	0.047714
5339 City of Goessel	6,166	-	6,166	0.003855
5349 Salina Airport Authority	60,251	-	60,251	0.037666
5350 Stevens County Library	15,136	-	15,136	0.009462
5352 Atchison County Extension Council	1,987	-	1,987	0.001242
5353 McPherson County Conservation Dist	6,709	-	6,709	0.004194
5354 Atchison Public Library	23,295	-	23,295	0.014563
5355 Strother Field Commission	16,753	-	16,753	0.010473
5356 Scott County Library	6,141	-	6,141	0.003839
5357 Marion County Extension Council	3,314	-	3,314	0.002072
5363 Allen County Conservation District	2,038	-	2,038	0.001274
5369 Ness County Conservation Dist	5,764	-	5,764	0.003603
5371 Southwest Guidance Center	97,368	-	97,368	0.060870
5380 Kearny County Library	14,149	-	14,149	0.008845
5381 Wellsville City Library	4,801	-	4,801	0.003001
5384 Cherokee County Conservation Dist	1,480	-	1,480	0.000925
5389 City of Edgerton	63,582	-	63,582	0.039749
5390 Independence Recreation Commission	22,896	-	22,896	0.014314
5391 Neosho County Conservation District	2,413	-	2,413	0.001508
5408 NE Kansas Library System	51,615	-	51,615	0.032267
5413 Library Dist 1 Miami County	25,148	-	25,148	0.015721
5414 Southwest Kansas Library System	33,331	-	33,331	0.020837
5421 City of Grandview Plaza	50,197	-	50,197	0.031381

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5427 Lyon County Conservation District	3,125	-	3,125	0.001954
5433 Riley County Extension Council	12,469	-	12,469	0.007795
5438 City of Holcomb	30,788	-	30,788	0.019247
5440 Newton Recreation Comm	53,016	-	53,016	0.033143
5441 Southeast Kansas Mental Health Center	412,906	-	412,906	0.258130
5446 Saline County/City Building Authority	24,016	-	24,016	0.015014
5454 RWD 2 Miami Co	48,448	-	48,448	0.030288
5463 City of Leonardville	5,817	-	5,817	0.003637
5466 Grant County Cemetery District	-	-	-	-
5470 Pawnee Watershed District 81	5,652	-	5,652	0.003533
5471 City of Walton	8,613	-	8,613	0.005384
5472 Grant County Conservation Dist	2,625	-	2,625	0.001641
5475 North East Animal Control Commission	8,345	-	8,345	0.005217
5478 RWD 3 Miami Co	6,180	-	6,180	0.003863
5479 Wyandotte County Law Library	2,550	-	2,550	0.001594
5489 Sumner County Extension Council	2,067	-	2,067	0.001292
5494 Pratt County Conservation Dist	2,826	-	2,826	0.001767
5497 Morton County Library	11,707	-	11,707	0.007319
5498 Kingman County Conservation Dist	4,444	-	4,444	0.002778
5501 Wakarusa Watershed Dist 35	5,840	-	5,840	0.003651
5505 Cherokee County Extension Council	3,340	-	3,340	0.002088
5506 Sek Multi County Health Dept	35,977	-	35,977	0.022491
5508 Hays Public Library	42,413	-	42,413	0.026515
5511 Sabetha Cemetery Association	1,591	-	1,591	0.000995
5512 City of Rose Hill	90,326	-	90,326	0.056468
5513 Thomas County Extension Council	2,039	-	2,039	0.001275
5518 Plainville Memorial Library	4,358	-	4,358	0.002724
5520 Rice County Extension Council	3,677	-	3,677	0.002299
5521 Pottawatomie Creek Watershed Dist 90	5,130	-	5,130	0.003207
5523 Elk County Conservation District	1,607	-	1,607	0.001005
5532 Eureka Carnegie Library	4,908	-	4,908	0.003068
5536 NE Kansas Multi County Board of Health	75,288	-	75,288	0.047067
5537 Douglas County Extension Council	8,836	-	8,836	0.005524
5543 City of Lake Quivira	3,966	-	3,966	0.002479
5544 City of Silver Lake	20,651	-	20,651	0.012910
5546 City of Buffalo	2,144	-	2,144	0.001340
5549 South Central Kansas Library System	54,801	-	54,801	0.034259
5551 SE Kansas Regional Planning Commission	14,080	-	14,080	0.008802
5553 Riley County Law Enforcement Agency	418,999	-	418,999	0.261939
5555 Wet Walnut Creek Watershed Jt Dist 58	11,432	-	11,432	0.007147
5556 City of Garden Plain	27,503	-	27,503	0.017194
5561 Barber County Extension Council	2,325	-	2,325	0.001453
5564 City of Hoyt	5,275	-	5,275	0.003298
5570 RWD 9 Leavenworth County	4,789	-	4,789	0.002994
5573 Scott County Conservation District	2,518	-	2,518	0.001574
5585 Miami County Conservation Dist	3,726	-	3,726	0.002329
5586 Linn County Extension Council	-	-	-	-
5598 Wichita County Conservation Dist	2,252	-	2,252	0.001408
5605 Kansas Association of Counties	41,647	-	41,647	0.026036
5606 Labette-Hackberry Crk Watershed Dist 96	3,857	-	3,857	0.002411
5615 Finney Co Conservation District	5,508	-	5,508	0.003443
5617 City of Manter	3,984	-	3,984	0.002491
5620 Dorothy Bramlage Library	48,326	-	48,326	0.030211
5621 Shawnee Heights Fire District	2,191	-	2,191	0.001370

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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
5622 Doniphan Co Rural Fire District 2	8,815	-	8,815	0.005511
5632 Stafford County Conservation Dist	2,553	-	2,553	0.001596
5635 City of Melvern	8,574	-	8,574	0.005360
5636 Geary County Conservation District	3,155	-	3,155	0.001972
5641 Hamilton County Extension Council	126	-	126	0.000079
5642 Stafford Recreation Commission	3,764	-	3,764	0.002353
5643 RWD 3 Marshall Co	9,261	-	9,261	0.005790
5647 Metropolitan Topeka Airport Auth	170,163	-	170,163	0.106378
5648 Dickinson Co Conservation Dist	2,869	-	2,869	0.001794
5649 Burlington Recreation Commission	23,694	-	23,694	0.014812
5654 Harper County Extension Council	2,946	-	2,946	0.001842
5656 RWD 3 Nemaha Co	11,135	-	11,135	0.006961
5661 Kansas Municipal Energy Agency	149,176	-	149,176	0.093258
5662 Atchison County Conservation Dist	6,377	-	6,377	0.003987
5665 Holcomb Recreation Commission	25,259	-	25,259	0.015791
5668 City of Auburn	18,636	-	18,636	0.011650
5674 RWD 1 Consolidated Shawnee Co	13,654	-	13,654	0.008536
5675 Derby Recreation Commission	149,095	-	149,095	0.093208
5676 RWD 2 Mitchell Co	7,197	-	7,197	0.004499
5677 South Central Kansas Reg Medical Center	663,462	-	663,462	0.414767
5680 Ellis County Conservation District	6,935	-	6,935	0.004335
5681 Pratt County Extension Council	5,244	-	5,244	0.003278
5686 City of Park City	119,186	-	119,186	0.074510
5687 City of Bel Aire	139,938	-	139,938	0.087483
5690 Grant County Recreation Comm	44,464	-	44,464	0.027797
5702 City of Meriden	14,689	-	14,689	0.009183
5704 Highland Cemetery	1,649	-	1,649	0.001031
5710 Public Wholesale Water District No 4	20,923	-	20,923	0.013080
5715 Public Wholesale Water Supply Dist 5	12,291	-	12,291	0.007684
5717 Kearny County Conservation District	3,235	-	3,235	0.002022
5724 Marion County Rural Water District 4	3,335	-	3,335	0.002085
5725 Crawford County RWD 2	3,737	-	3,737	0.002336
9000 Topeka Metropolitan Transit Authority	363,537	-	363,537	0.227267
9035 Coffey County Library	50,230	-	50,230	0.031402
9036 Colby Housing Authority	18,229	-	18,229	0.011396
9037 McPherson Recreation Commission	30,414	-	30,414	0.019013
9038 Sedgwick County Conservation District	4,568	-	4,568	0.002856
9039 RWD 1 Jackson Co	12,568	-	12,568	0.007857
9040 RWD 3 Jackson Co	21,955	-	21,955	0.013725
9044 Disability Rights Center of Kansas	85,126	-	85,126	0.053217
9049 Kearny County Council on Aging	9,778	-	9,778	0.006113
9050 USD 208 Recreation Commission	7,906	-	7,906	0.004942
9052 City of Salina Housing Authority	38,610	-	38,610	0.024137
9058 Atwood Public Library	2,401	-	2,401	0.001501
9059 Smoky Hills Public Television	47,576	-	47,576	0.029742
9060 USD 303 Recreation Commission	3,162	-	3,162	0.001977
9061 Consolidated RWD 1	11,359	-	11,359	0.007101
9062 City of Oakley Housing Authority	4,949	-	4,949	0.003094
9063 City of Hutchinson Housing Authority	0	-	0	0.000000
9064 Coffey County Historical Museum	7,118	-	7,118	0.004450
9065 Turner Recreation Commission	19,199	-	19,199	0.012002
9068 Shawnee County Fire District 1	5,806	-	5,806	0.003630
9069 City of Howard Housing Authority	4,064	-	4,064	0.002541
9071 Russell Recreation Commission	6,919	-	6,919	0.004325

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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9072 City of Russell Housing Authority	11,744	-	11,744	0.007342
9073 City of McFarland	2,217	-	2,217	0.001386
9075 Oberlin City Library	1,723	-	1,723	0.001077
9076 Pratt Airport Authority	12,792	-	12,792	0.007997
9078 The Legacy At Park View	219,912	-	219,912	0.137479
9079 RWD 1 Elk Co	5,780	-	5,780	0.003613
9080 Ottawa Recreation Commission	29,488	-	29,488	0.018435
9081 Oberlin Housing Authority	6,888	-	6,888	0.004306
9082 Fort Scott Housing Authority	25,714	-	25,714	0.016075
9084 Goddard Public Library	4,202	-	4,202	0.002627
9086 SE Kansas Area Agency on Aging	56,871	-	56,871	0.035553
9087 Ulysses Housing Authority	4,034	-	4,034	0.002522
9089 Lakin Recreation Commission	10,392	-	10,392	0.006497
9090 City of Agra	2,241	-	2,241	0.001401
9091 City of Chase	6,081	-	6,081	0.003802
9092 Larned Recreation Comm	4,720	-	4,720	0.002951
9093 City of Scammon	5,023	-	5,023	0.003140
9095 Comanche County Hospital	214,966	-	214,966	0.134387
9096 Rossville Community Library	5,737	-	5,737	0.003587
9097 Edwards County Hospital	295,282	-	295,282	0.184597
9098 Sublette Recreation Commission	10,025	-	10,025	0.006267
9100 City of Weir	8,764	-	8,764	0.005479
9101 Deerfield Recreation Commission	3,894	-	3,894	0.002434
9102 Stanton County Cemetery Board	2,851	-	2,851	0.001782
9103 SW Kansas Area Agency on Aging	79,575	-	79,575	0.049747
9104 Jayhawk Area Agency on Aging	71,393	-	71,393	0.044632
9105 NW Kansas Area Agency on Aging	64,831	-	64,831	0.040529
9106 Post Rock Extension District 1	12,396	-	12,396	0.007749
9108 City of Bronson	6,991	-	6,991	0.004370
9109 City of Gridley	5,824	-	5,824	0.003641
9110 City of Inman	31,941	-	31,941	0.019968
9111 City of New Strawn	11,629	-	11,629	0.007270
9113 City of Uniontown	6,976	-	6,976	0.004361
9114 Erie City Public Library	2,380	-	2,380	0.001488
9115 Oakley Public Library	6,654	-	6,654	0.004160
9116 Oswego Public Library	1,816	-	1,816	0.001135
9117 Stanton County Public Library	9,401	-	9,401	0.005877
9121 Wichita County Extension Council	2,290	-	2,290	0.001432
9122 Jewell County Conservation District	2,531	-	2,531	0.001582
9123 Rooks County Conservation District	3,639	-	3,639	0.002275
9124 Russell County Conservation District	3,688	-	3,688	0.002306
9125 Saline County Conservation District	2,814	-	2,814	0.001759
9126 Hugoton Recreation Commission	15,253	-	15,253	0.009535
9127 Hospital Dist No 6 of Harper County	362,327	-	362,327	0.226511
9128 Johnson County RWD 7	32,906	-	32,906	0.020571
9129 Jetmore Housing Authority	3,215	-	3,215	0.002010
9130 Stanton County Health Care Facility	373,580	-	373,580	0.233545
9131 City of Palco	9,125	-	9,125	0.005705
9132 Western Kansas Groundwater Management	16,775	-	16,775	0.010487
9134 Tri-Ko Inc	359,155	-	359,155	0.224528
9135 Mary Cotton Public Library	4,905	-	4,905	0.003066
9136 City of Harveyville	4,501	-	4,501	0.002814
9137 SE Kansas Regional Juvenile Detention Center	55,733	-	55,733	0.034842
9138 City of Greenleaf	4,351	-	4,351	0.002720

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9139 Kansas Guardianship Program	39,452	-	39,452	0.024664
9140 City of Pleasanton	32,948	-	32,948	0.020598
9141 City of Winchester	9,397	-	9,397	0.005875
9142 Wakarusa Township	29,532	-	29,532	0.018462
9144 N C Kansas Reg Juvenile Deten Facility	64,947	-	64,947	0.040602
9145 Developmental Services of NW Kansas Inc	716,550	-	716,550	0.447955
9146 Futures Unlimited Inc	248,327	-	248,327	0.155243
9147 C O F Training Services Inc	384,415	-	384,415	0.240319
9148 NW Local Environmental Protection Group	7,571	-	7,571	0.004733
9149 Big Lakes Developmental Center Inc	338,018	-	338,018	0.211314
9150 Multi Community Diversified Service Inc	309,119	-	309,119	0.193247
9151 High Plains Mental Health Center	496,232	-	496,232	0.310222
9152 Arrowhead West Inc	540,996	-	540,996	0.338206
9153 Barton County Extension Council	2,820	-	2,820	0.001763
9154 NE Kansas Area Agency on Aging Inc	24,342	-	24,342	0.015218
9155 City of Onaga	23,797	-	23,797	0.014877
9156 Central Rush County Ems	3,869	-	3,869	0.002419
9157 Tri-Valley Developmental Service Inc	302,454	-	302,454	0.189081
9158 Wyandotte County Fair Association Inc	-	-	-	-
9159 Sunflower Extension District 6	8,533	-	8,533	0.005334
9160 Goodland Housing Authority	11,884	-	11,884	0.007429
9161 Medicine Lodge Township	7,433	-	7,433	7,433
9162 NW Kansas Groundwater Mgt Dist 4	25,306	-	25,306	25,306
9163 Coldwater-Wilmore Regional Library	2,849	-	2,849	2,849
9164 Twin Valley Developmental Services Inc	200,690	-	200,690	200,690
9166 Scott County Extension Council	2,302	-	2,302	2,302
9169 Housing Authority City of Iola	28,220	-	28,220	28,220
9170 Plumb Township Wabaunsee Co	2,196	-	2,196	2,196
9171 Training & Evaluation Center Hutchinson	309,623	-	309,623	309,623
9172 Nemaha County Training Center Inc	120,043	-	120,043	120,043
9173 Sheltered Living Inc	321,746	-	321,746	321,746
9174 Starkey Inc	974,354	-	974,354	974,354
9175 Community Living Opportunities Inc	485,276	-	485,276	485,276
9176 City of Grainfield	3,019	-	3,019	3,019
9177 City of Cunningham	7,153	-	7,153	7,153
9178 City of Greeley	3,677	-	3,677	3,677
9179 Halstead Public Library	2,987	-	2,987	2,987
9181 Colby Recreation Dept	5,611	-	5,611	5,611
9182 City of Whitewater	9,314	-	9,314	9,314
9183 Walnut Creek Extension Dist 2	9,957	-	9,957	9,957
9184 SC Kansas Area Agency on Aging	30,035	-	30,035	30,035
9185 Rice County Council on Aging	20,831	-	20,831	20,831
9186 Kingman County Council on Aging	14,545	-	14,545	14,545
9187 City of Norcatur	1,149	-	1,149	1,149
9188 Beloit Housing Authority	7,674	-	7,674	7,674
9189 Republic County Historical Society	-	-	-	-
9190 Sherman County Conservation District	3,731	-	3,731	0.002332
9191 Jackson County Conservation District	5,377	-	5,377	0.003361
9192 Johnson County Extension Council	12,516	-	12,516	0.007824
9193 Yates Center Public Library	2,562	-	2,562	0.001602
9194 Overbrook Public Library	3,026	-	3,026	0.001892
9195 Franklin County RWD 6	14,793	-	14,793	0.009248
9196 Public Wholesale Water Supply 11	16,561	-	16,561	0.010353
9197 Public Wholesale Water Supply 12	15,256	-	15,256	0.009537

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9198 Pawnee Mental Health Services Inc	630,536	-	630,536	0.394183
9199 Topeka Association for Retarded Citizens	286,521	-	286,521	0.179120
9200 North Central Regional Planning Commission	68,938	-	68,938	0.043097
9201 Coffeyville Regional Medical Center Inc	1,484,854	-	1,484,854	0.928264
9202 Kansas Public Telecommunications	74,516	-	74,516	0.046584
9204 Elk County Council on Aging	10,728	-	10,728	0.006707
9205 City of La Harpe	9,946	-	9,946	0.006218
9206 City of Offerle	3,453	-	3,453	0.002159
9207 Wabaunsee County Extension Council	2,618	-	2,618	0.001637
9208 Cowley County Council on Aging	15,542	-	15,542	0.009716
9209 McPherson County Council on Aging	7,727	-	7,727	0.004831
9210 Center Twp Reno County	2,894	-	2,894	0.001809
9211 RWD 5 Anderson Co	5,976	-	5,976	0.003736
9212 RWD 3 Cowley Co	7,599	-	7,599	0.004751
9213 RWD 6 Crawford Co	5,019	-	5,019	0.003138
9214 RWD 1 Woodson Co	11,938	-	11,938	0.007463
9215 Kansas Bostwick Irrigation District 2	45,789	-	45,789	0.028625
9216 Greeley County Library	4,683	-	4,683	0.002928
9217 Haskell Township Library	4,450	-	4,450	0.002782
9218 City of Kensington	5,094	-	5,094	0.003185
9219 City of Mound Valley	3,687	-	3,687	0.002305
9220 Kanwaka Township	9,306	-	9,306	0.005818
9221 Lincoln Township Dickinson County	2,279	-	2,279	0.001425
9222 Doniphan Co Conservation District	3,043	-	3,043	0.001902
9224 Gove County Medical Center	497,398	-	497,398	0.310951
9225 Bird City Housing Authority	3,880	-	3,880	0.002426
9226 Scott Recreation Commission	7,071	-	7,071	0.004420
9227 Labette Center for Mental Health Service	182,046	-	182,046	0.113807
9228 Cheney Recreation Commission	4,364	-	4,364	0.002728
9229 Douglass Public Library	2,549	-	2,549	0.001594
9230 Reno Township	9,046	-	9,046	0.005655
9231 City of Richmond	10,817	-	10,817	0.006762
9233 Iroquois Center for Human Development	96,801	-	96,801	0.060516
9234 Bert Nash Community Mental Health	630,333	-	630,333	0.394056
9235 City of Elwood	29,899	-	29,899	0.018692
9236 City of Elk City	5,050	-	5,050	0.003157
9237 Park Township	3,054	-	3,054	0.001909
9238 Unified Government of Wyandotte County	5,716,224	-	5,716,224	3.573527
9239 Creative Community Living Inc	-	-	-	-
9240 Flint Hills Community Health Center Inc	483,548	-	483,548	0.302293
9242 University of Kansas Hospital Authority	3,967,857	-	3,967,857	2.480527
9243 St Francis Housing Authority	1,957	-	1,957	0.001223
9244 Horton Housing Authority	9,769	-	9,769	0.006107
9245 Lawrence Housing Authority	182,744	-	182,744	0.114243
9246 Lincoln Housing Authority	7,045	-	7,045	0.004404
9247 City of Burden	10,359	-	10,359	0.006476
9248 City of Longton	5,775	-	5,775	0.003610
9249 City of Westmoreland	10,950	-	10,950	0.006845
9250 Consolidated RWD 2	25,913	-	25,913	0.016200
9251 Towanda Township	4,851	-	4,851	0.003033
9253 City of Herndon	5,072	-	5,072	0.003171
9254 Housing Authority of City of Galena	6,406	-	6,406	0.004005
9255 Atchison Housing Authority	33,589	-	33,589	0.020998
9256 Jetmore Public Library	2,438	-	2,438	0.001524
9257 Hays Housing Authority	5,195	-	5,195	0.003248

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

Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9258 Housing Authority of City of Belleville	7,219	-	7,219	0.004513
9259 Sharon Springs Housing Authority	1,632	-	1,632	0.001020
9260 Haysville Community Library	14,501	-	14,501	0.009065
9261 Hamilton County Library	9,537	-	9,537	0.005962
9262 Ellis Public Library	2,739	-	2,739	0.001712
9263 Bucklin Public Library	2,633	-	2,633	0.001646
9264 Elkhart Cemetery District	2,866	-	2,866	0.001792
9265 Ellis Recreation Commission	4,030	-	4,030	0.002519
9266 Clay County Conservation District	3,560	-	3,560	0.002226
9267 City of Linn Valley	13,151	-	13,151	0.008221
9268 City of Blue Mound	6,896	-	6,896	0.004311
9269 Kansas Workers Risk Cooperative for Counties	28,837	-	28,837	0.018028
9270 Manhattan Housing Authority	42,981	-	42,981	0.026870
9271 Norton Housing Authority	8,294	-	8,294	0.005185
9272 Topeka Housing Authority	175,248	-	175,248	0.109557
9275 City of Linwood	6,548	-	6,548	0.004094
9276 Lindsborg Community Library	2,359	-	2,359	0.001475
9277 City of North Newton	37,701	-	37,701	0.023569
9278 City of Arcadia	7,432	-	7,432	0.004646
9279 Four County Mental Health Center Inc	939,274	-	939,274	0.587192
9280 Disability Planning Organization of Kansas Inc	18,892	-	18,892	0.011810
9281 OCCK Inc	694,012	-	694,012	0.433865
9282 Housing Authority of Kansas City Kansas	476,920	-	476,920	0.298149
9283 Hoisington Recreation Commission	3,325	-	3,325	0.002079
9284 Cottonwood Inc	621,880	-	621,880	0.388772
9285 Johnson Co Fire Dist No 2	267,670	-	267,670	0.167335
9286 Oskaloosa Public Library	2,477	-	2,477	0.001549
9287 Basehor Community Library	29,650	-	29,650	0.018536
9288 City of Gypsum	7,434	-	7,434	0.004647
9289 Greenleaf Housing Authority	1,959	-	1,959	0.001225
9292 Spring Hill Recreation Commission	17,971	-	17,971	0.011235
9293 RWD 4 Franklin Co	6,681	-	6,681	0.004177
9294 Mulvane Public Library	7,126	-	7,126	0.004455
9295 City of Prescott	5,479	-	5,479	0.003425
9296 Anderson County Extension Council	-	-	-	-
9297 Thomas Co Economic Development Alliance	5,908	-	5,908	0.003693
9298 Housing Authority of City of Holton	6,353	-	6,353	0.003972
9299 City of Bentley	12,071	-	12,071	0.007546
9301 The Center for Counseling & Consultation	273,676	-	273,676	0.171090
9306 River Valley Extension District 4	21,117	-	21,117	0.013201
9307 Public Wholesale Water Supply District 13	17,623	-	17,623	0.011017
9308 Linn County Library District 1	1,971	-	1,971	0.001232
9309 Pleasanton Housing Authority	4,919	-	4,919	0.003075
9310 Public Housing Agency of S Hutchinson	16,813	-	16,813	0.010511
9311 Housing Authority of the City of Solomon	2,704	-	2,704	0.001690
9313 USD 350 Recreation Commission	3,577	-	3,577	0.002236
9314 Wellington Housing Authority	15,209	-	15,209	0.009508
9317 Nippawalla Township	2,486	-	2,486	0.001554
9318 Linn County Library District # 5	3,803	-	3,803	0.002377
9320 City of Vermillion	3,144	-	3,144	0.001965
9321 Public Wholesale Water Supply District # 20	12,748	-	12,748	0.007969
9322 Thomas County Historical Society	15,351	-	15,351	0.009597
9323 Phillips-Rooks Extension Dist # 5	5,931	-	5,931	0.003708
9329 Jefferson County Rural Water Dist No 13	13,670	-	13,670	0.008546
9330 Rose Hill Recreation Commission	11,138	-	11,138	0.006963

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9339 Coffey County Conservation District	3,395	-	3,395	0.002122
9341 Meadowlark Extension District	17,021	-	17,021	0.010641
9342 Park City Public Library	5,639	-	5,639	0.003525
9347 Auburn Township	6,478	-	6,478	0.004050
9350 The Housing Authority of the City of Paola	15,939	-	15,939	0.009964
9351 The Housing Authority of the City of Phillipsburg	6,966	-	6,966	0.004355
9353 Equus Beds Groundwater Mgmt Dist # 2	18,302	-	18,302	0.011442
9354 Americus Township Library	1,473	-	1,473	0.000921
9360 Southeast Kansasworks Inc	80,012	-	80,012	0.050020
9362 Kansas Power Pool	63,168	-	63,168	0.039490
9363 Osborne Housing Authority	5,887	-	5,887	0.003680
9365 Newton Housing Authority	23,954	-	23,954	0.014975
9366 Lincoln Carnegie Library	2,629	-	2,629	0.001644
9367 City of St George	15,488	-	15,488	0.009682
9370 Ashland Library	2,297	-	2,297	0.001436
9372 City of Otis	5,057	-	5,057	0.003161
9375 City of Chanute Housing Authority	21,043	-	21,043	0.013155
9382 Coffey County Housing Authority	6,260	-	6,260	0.003913
9383 Parsons Housing Authority	15,463	-	15,463	0.009667
9387 Hoxie Housing Authority	4,125	-	4,125	0.002579
9403 Strong City Housing Authority	3,532	-	3,532	0.002208
9404 Public Wholesale Water Supply District # 23	20,955	-	20,955	0.013100
9406 Stockton Recreation Commission	3,412	-	3,412	0.002133
9407 Unified Greeley County	125,392	-	125,392	0.078389
9408 Great Plains Development Authority	53,798	-	53,798	0.033632
9411 Horsethief Reservoir	8,099	-	8,099	0.005063
9412 City of Fontana	1,580	-	1,580	0.000988
9414 Valley Township	-	-	-	-
9418 Garden City Housing Authority	14,415	-	14,415	0.009012
9424 Rural Water District # 5	26,601	-	26,601	0.016630
9425 Oaklawn Improvement District	11,505	-	11,505	0.007192
9427 Twin Creeks Extension District # 9	6,567	-	6,567	0.004105
9432 Graves Memorial Public Library	1,383	-	1,383	0.000865
9434 Pottawatomie Co RWD # 4	8,856	-	8,856	0.005536
9436 Neodesha Housing Authority	7,701	-	7,701	0.004814
9438 Palmyra Township	-	-	-	-
9443 Minneha Township	7,693	-	7,693	0.004809
9447 Golden Prairie Extension District 12	13,087	-	13,087	0.008181
9448 Frontier Extension District # 11	16,426	-	16,426	0.010269
9449 Southwind Extension District # 10	9,326	-	9,326	0.005830
9451 Montgomery Co RWD # 12	2,313	-	2,313	0.001446
9455 Coffey County Fire District # 1	7,808	-	7,808	0.004881
9460 Liberal Housing Authority	16,925	-	16,925	0.010581
9468 Salt Creek Township	3,192	-	3,192	0.001995
9480 Clay Center Housing Authority	15,356	-	15,356	0.009600
9482 RWD # 1 Washington	14,641	-	14,641	0.009153
9484 Lakin Comanche Cemetery District	6,573	-	6,573	0.004109
9486 Chisholm Creek Utility Authority	20,780	-	20,780	0.012991
9490 City of Atlanta	2,596	-	2,596	0.001623
9491 Chapman Housing Authority	2,884	-	2,884	0.001803
9493 Downs Housing Authority	4,160	-	4,160	0.002601
9494 Garfield Township	2,936	-	2,936	0.001835
9495 Seneca Housing Authority	11,321	-	11,321	0.007077
9497 Beck-Bookman Library	5,318	-	5,318	0.003325

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Schedules of Employer and Nonemployer Allocations
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9499 Midway Extension District # 15	6,012		6,012	0.003758
9510 Douglas County Conservation District	8,051		8,051	0.005033
9515 Northeast Kansas Environmental Services	4,591		4,591	0.002870
9516 Grant Township	7,993		7,993	0.004997
9518 Hesston Recreation Commission	6,680		6,680	0.004176
9519 Williamsport Township	6,438		6,438	0.004025
9520 Clay Center Public Utilities Commission	127,239		127,239	0.079544
9521 Hill City Housing Authority	2,560		2,560	0.001600
9522 Wellsville Fire District	1,708		1,708	0.001068
9529 Butler County Fire District # 3	7,783		7,783	0.004866
Total Local Group	\$ 159,960,265	\$ -	\$ 159,960,265	100.000000 %
Kansas Police and Firemen Group:				
S246 Fort Hays State University	\$ 93,069	\$ -	\$ 93,069	0.093705 %
S367 Kansas State University	215,069	-	215,069	0.216540
S379 Emporia State University	66,294	-	66,294	0.066747
S385 Pittsburg State University	126,371	-	126,371	0.127235
S682 Staff Benefits University of Kansas	336,054	-	336,054	0.338352
S683 University of Kansas Medical Center	359,493	-	359,493	0.361952
S715 Wichita State University	227,940	-	227,940	0.229499
Other state agencies	7,751,563	-	7,751,563	7.804576
4 Atchison County	99,912	-	99,912	0.100595
18 Cowley County	240,547	-	240,547	0.242192
20 Dickinson County	198,307	-	198,307	0.199663
22 Douglas County	1,268,260	-	1,268,260	1.276934
25 Ellis County	513,107	-	513,107	0.516616
28 Ford County	500,394	-	500,394	0.503816
29 Franklin County	604,713	-	604,713	0.608849
33 Gray County	99,078	-	99,078	0.099756
37 Harvey County	227,279	-	227,279	0.228833
41 Johnson County	9,530,738	-	9,530,738	9.595919
42 Kearny County	199,208	-	199,208	0.200570
45 Labette County	147,474	-	147,474	0.148483
47 Leavenworth County	1,011,325	-	1,011,325	1.018241
56 Miami County	581,414	-	581,414	0.585390
61 Neosho County	134,106	-	134,106	0.135023
71 Reno County	442,079	-	442,079	0.445102
77 Russell County	86,392	-	86,392	0.086983
80 Sedgwick County	6,689,596	-	6,689,596	6.735346
81 Seward County	295,478	-	295,478	0.297499
82 Shawnee County	1,158,893	-	1,158,893	1.166819
88 Sumner County	207,400	-	207,400	0.208818
97 City of Abilene	228,783	-	228,783	0.230348
104 City of Arkansas City	481,356	-	481,356	0.484648
107 City of Atchison	441,874	-	441,874	0.444896
120 City of Chanute	351,773	-	351,773	0.354179
126 City of Coffeyville	554,940	-	554,940	0.558735
130 City of Dodge City	724,927	-	724,927	0.729885
135 City of El Dorado	411,946	-	411,946	0.414763
141 City of Erie	21,718	-	21,718	0.021867
142 City of Eudora	113,028	-	113,028	0.113801
144 City of Fort Scott	272,741	-	272,741	0.274606
147 City of Garden City	1,004,568	-	1,004,568	1.011438

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
151 City of Girard	85,552	-	85,552	0.086137
160 City of Hays	572,197	-	572,197	0.576110
170 City of Hutchinson	2,007,526	-	2,007,526	2.021255
177 City of Junction City	1,198,781	-	1,198,781	1.206979
186 City of Lawrence	4,920,618	-	4,920,618	4.954270
187 City of Leavenworth	1,191,951	-	1,191,951	1.200103
188 City of Liberal	584,846	-	584,846	0.588846
193 City of Marion	42,860	-	42,860	0.043153
208 City of Newton	1,075,744	-	1,075,744	1.083101
211 City of Olathe	4,515,855	-	4,515,855	4.546739
214 City of Oswego	39,754	-	39,754	0.040026
215 City of Ottawa	611,738	-	611,738	0.615922
217 City of Paola	170,488	-	170,488	0.171654
218 City of Parsons	389,274	-	389,274	0.391936
221 City of Pittsburg	815,999	-	815,999	0.821580
235 City of Topeka	7,799,583	-	7,799,583	7.852924
240 City of Wakefield	948	-	948	0.000954
246 City of Wellington	373,577	-	373,577	0.376132
248 City of Winfield	590,442	-	590,442	0.594480
297 Clark County	45,713	-	45,713	0.046026
301 Pottawatomie County	286,496	-	286,496	0.288455
304 City of Augusta	263,468	-	263,468	0.265270
307 City of Bonner Springs	304,560	-	304,560	0.306643
314 City of Herington	69,865	-	69,865	0.070343
318 City of Manhattan	943,371	-	943,371	0.949823
319 City of McPherson	508,520	-	508,520	0.511998
322 City of Salina	2,165,670	-	2,165,670	2.180481
366 City of Concordia	177,804	-	177,804	0.179020
385 City of Baldwin City	107,861	-	107,861	0.108599
393 City of Emporia	973,935	-	973,935	0.980596
395 City of Gardner	384,998	-	384,998	0.387631
404 City of Rossville	17,503	-	17,503	0.017623
406 City of Spring Hill	133,354	-	133,354	0.134266
459 City of Shawnee	2,243,117	-	2,243,117	2.258458
480 City of Lenexa	2,409,551	-	2,409,551	2.426030
676 City of Mission	354,950	-	354,950	0.357378
769 City of Roeland Park	176,750	-	176,750	0.177959
1069 City of Merriam	417,093	-	417,093	0.419946
4087 City of Overbrook	16,584	-	16,584	0.016697
4126 City of Derby	747,741	-	747,741	0.752855
4182 City of Leawood	1,723,817	-	1,723,817	1.735606
4254 City of Fairway	114,110	-	114,110	0.114890
4279 City of Victoria	26,377	-	26,377	0.026557
4476 Johnson Co Consolidated Fire Dist No 2	1,207,471	-	1,207,471	1.215729
4583 City of Overland Park	1,211,979	-	1,211,979	1.220268
4612 City of Westwood	77,715	-	77,715	0.078246
4808 Johnson Co Park & Recreation Dist	240,348	-	240,348	0.241992
4809 City of Edwardsville	335,865	-	335,865	0.338162
4810 City of Goddard	99,154	-	99,154	0.099832
5242 City of Lansing	180,472	-	180,472	0.181706
5543 City of Lake Quivira	7,091	-	7,091	0.007139
5553 Riley County Law Enforcement Agency	1,453,293	-	1,453,293	1.463232
5621 Shawnee Heights Fire District	126,084	-	126,084	0.126946
5686 City of Park City	146,994	-	146,994	0.147999
9085 Johnson Co Fire Dist 1	333,650	-	333,650	0.335932

**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, 2016

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Total Allocated Percentage
9238 Unified Government of Wyandotte County	13,411,402	-	13,411,402	13.503124
9247 City of Burden	6,685	-	6,685	0.006731
9290 City of Basehor	140,898	-	140,898	0.141862
9316 City of Andover	414,222	-	414,222	0.417055
9340 McPherson County Rural Fire Dist # 9	4,595	-	4,595	0.004626
9364 Leavenworth Co Fire District # 1	97,420	-	97,420	0.098086
9417 Northwest Consolidated Fire District	205,259	-	205,259	0.206663
9455 Coffey County Fire District # 1	-	-	0	0.000000
Total Kansas Police and Firemen Group	\$ 99,320,745	\$ -	\$ 99,320,745	100.000000%
Judge Group				
Employer - State of Kansas	\$ 6,613,168	\$ -	\$ 6,613,168	100.000000%
Total Pension Plan	\$ 866,752,047	\$ 866,486,918	\$ 1,733,238,965	

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group:															
Special Funding Situation - State of Kansas	\$ 723,745,211	\$ 0	\$ 65,369,138	\$ 0	\$ 30,140,884	\$ 95,510,022	\$ 34,169,074	\$ 1,308,614	\$ 3,150,204	\$ 38,627,892	\$ 62,892,910	\$ 5,897,020	\$ 68,789,930	\$ 0	\$ 68,789,930
Nonspecial Funding Situation Employer: State of Kansas															
S175 Kansas Housing Resource Corporation	\$ 3,528,691	\$ 0	\$ 318,714	\$ 0	\$ 0	\$ 318,714	\$ 166,595	\$ 6,380	\$ 15,824	\$ 188,799	\$ 306,641	\$ (4,830)	\$ 301,811	\$ 0	\$ 301,811
S176 Kansas Development Finance Authority	1,303,751	0	117,756	0	145,516	263,272	61,552	2,357	29,742	93,651	113,295	26,032	139,327	0	139,327
S246 Fort Hays State University	12,657,908	0	1,143,271	0	725,734	1,869,005	597,598	22,887	1,650,994	2,271,479	1,099,963	(186,022)	913,941	0	913,941
S276 Dept of Transportation	154,083,615	0	13,916,932	0	5,237,143	19,154,075	7,274,514	278,601	14,432,387	21,985,502	13,389,749	(2,436,588)	10,953,161	0	10,953,161
S367 Kansas State University	79,006,474	0	7,135,916	0	3,185,635	10,321,551	3,730,012	142,853	541,739	4,414,604	6,865,603	656,941	7,522,544	0	7,522,544
S379 Emporia State University	13,014,393	0	1,175,468	0	117,929	1,293,397	614,429	23,532	686,093	1,324,054	1,130,941	(158,722)	972,219	0	972,219
S385 Pittsburg State University	15,864,527	0	1,432,894	0	738,115	2,171,009	748,988	28,685	235,146	1,012,819	1,378,615	111,988	1,490,603	0	1,490,603
S450 Kansas Lottery	6,472,314	0	584,584	0	506,114	1,090,698	305,567	11,703	186,927	504,197	562,439	61,308	623,747	0	623,747
S561 Kansas Board of Regents	1,202,599	0	108,620	0	261,771	370,391	56,776	2,174	70,111	129,061	104,505	40,102	144,607	0	144,607
S682 Staff Benefits University of Kansas	56,304,881	0	5,085,493	0	0	5,085,493	2,658,236	101,806	6,962,712	9,722,754	4,892,851	(1,974,757)	2,918,094	0	2,918,094
S683 University of Kansas Medical Center	16,695,787	0	1,507,974	0	0	1,507,974	788,233	30,188	2,109,116	2,927,537	1,450,851	(623,395)	827,456	0	827,456
S715 Wichita State University	29,559,629	0	2,669,845	0	1,512,168	4,182,013	1,395,553	53,447	1,799,363	3,248,363	2,568,709	(99,788)	2,468,921	0	2,468,921
Other state agencies (less KPERs)	1,075,032,488	0	97,097,608	0	12,431,500	109,529,108	50,753,849	1,943,781	26,203,964	78,901,594	93,419,509	(4,637,185)	88,782,324	8,599	88,790,924
State Subtotal	\$ 1,464,727,057	\$ 0	\$ 132,295,075	\$ 0	\$ 24,861,625	\$ 157,156,700	\$ 69,151,902	\$ 2,648,394	\$ 54,924,118	\$ 126,724,414	\$ 127,283,671	\$ (9,224,915)	\$ 118,058,691	\$ 8,599	\$ 118,067,355
Employers: Others															
4930 North Central Kansas Technical College	\$ 43,187	\$ 0	\$ 3,903	\$ 0	\$ 30,928	\$ 34,831	\$ 2,040	\$ 78	\$ 0	\$ 2,118	\$ 3,755	\$ 8,207	\$ 11,962	\$ 0	\$ 11,962
4931 North West Kansas Technical College	202,649	0	18,303	0	23,719	42,022	9,567	366	31,555	41,488	17,609	(3,185)	14,424	0	14,424
5045 Allen County Community College	39,549	0	3,569	0	35,324	38,893	1,866	71	0	1,937	3,434	7,763	11,197	0	11,197
5046 Coffeyville Community College	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5047 Garden City Community College	20,997	0	1,894	0	19,014	20,908	990	38	127,230	128,258	1,822	(24,987)	(23,165)	0	(23,165)
5048 Hutchinson Community College	393,733	0	35,561	0	83,132	118,693	18,588	712	0	19,300	34,214	25,814	60,028	0	60,028
5049 Kansas City Kansas Community College	2,361,997	0	213,336	0	809,263	1,022,599	111,513	4,271	16,964	132,748	205,254	186,520	391,774	0	391,774
5050 Neosho County Community College	233,337	0	21,077	0	6,198	27,275	11,017	422	70,016	81,455	20,278	(17,262)	3,016	0	3,016
5107 Cowley County Community College	253,817	0	22,922	0	214,350	237,272	11,982	459	5,454	17,895	22,054	47,462	69,516	0	69,516
5108 Barton County Community College	129,202	0	11,668	0	33,822	45,490	6,099	234	167,007	173,340	11,226	(46,837)	(35,611)	0	(35,611)
5109 Butler County Community College	402,607	0	36,362	0	109,461	145,823	19,007	728	205,455	225,190	34,985	(9,213)	25,772	0	25,772
5110 Colby Community College	245,333	0	22,157	0	16,131	38,288	11,582	444	3,202	15,228	21,318	3,009	24,327	0	24,327
5111 Independence Community College	142,030	0	12,827	0	186,048	198,875	6,705	257	412,915	419,877	12,341	(38,039)	(25,698)	0	(25,698)
5112 Labette Community College	46,754	0	4,225	0	36,217	40,442	2,208	85	0	2,293	4,065	8,985	13,050	0	13,050

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5113 Pratt Community College	113,771	0	10,277	0	0	10,277	5,372	206	48,919	54,497	9,888	(11,944)	(2,056)	0	(2,056)
5177 Cloud County Community College	33,595	0	3,035	0	16,472	19,507	1,587	61	8,131	9,779	2,920	999	3,919	0	3,919
5178 Dodge City Community College	167,471	0	15,128	0	106,896	122,024	7,907	303	16,332	24,542	14,555	21,582	36,137	0	36,137
5179 Fort Scott Community College	338,264	0	30,553	0	202,729	233,282	15,970	612	85,418	102,000	29,395	30,890	60,285	0	60,285
5180 Highland Community College	26,606	0	2,404	0	60,114	62,518	1,257	48	93,882	95,187	2,313	154	2,467	0	2,467
5404 Seward County Community College/Area Technical Sch	3,121	0	279	0	0	279	146	6	114,739	114,891	269	(38,407)	(38,138)	0	(38,138)
5406 Johnson County Community College	1,027,865	0	92,836	0	242,040	334,876	48,526	1,858	83,873	134,257	89,320	29,918	119,238	0	119,238
5596 NW Kansas Education Service Center	1,186,536	0	107,169	0	241,550	348,719	56,018	2,145	288,313	346,476	103,109	13,559	116,668	0	116,668
5600 SC Kansas Special Education Coop	1,523,865	0	137,637	0	148,411	286,048	71,944	2,755	0	74,699	132,423	40,144	172,567	0	172,567
5604 ANW Special Education Coop	1,092,911	0	98,712	0	558,669	657,381	51,598	1,976	776,249	829,823	94,973	1,207	96,180	0	96,180
5608 Tri County Special Education Coop	90,718	0	8,195	0	0	8,195	4,284	164	763,971	768,419	7,885	(191,671)	(183,786)	0	(183,786)
5609 NE Kansas Education Service Center	1,063,934	0	96,096	0	131,761	227,857	50,230	1,924	338,488	390,642	92,456	(59,265)	33,191	0	33,191
5612 SE Kansas Education Service Center	2,505,208	0	226,272	0	391,915	618,187	118,275	4,530	0	122,805	217,701	107,836	325,537	0	325,537
5624 Reno County Education Coop	717,000	0	64,760	0	39,278	104,038	33,851	1,296	126,718	161,865	62,307	(13,939)	48,368	0	48,368
5626 High Plains Educational Coop	764,616	0	69,058	0	49,309	118,367	36,097	1,382	138,705	176,184	66,442	(13,660)	52,782	0	52,782
5634 SW Kansas Coop District 613	651,317	0	58,829	0	185,854	244,683	30,751	1,178	162,089	194,018	56,601	(2,021)	54,580	0	54,580
5638 East Central Kansas Coop in Education	451,345	0	40,763	0	261,985	302,748	21,307	816	209,541	231,664	39,219	26,934	66,153	0	66,153
5655 Brown Co Kansas Special Educ Coop	79,357	0	7,169	0	62,581	69,750	3,747	144	0	3,891	6,898	15,305	22,203	0	22,203
5657 Doniphan County Education Coop	555,032	0	50,130	0	74,965	125,095	26,204	1,004	0	27,208	48,231	21,129	69,360	0	69,360
5671 Marion County Special Education Coop	327,465	0	29,576	0	358,828	388,404	15,459	592	299,281	315,332	28,455	11,755	40,210	0	40,210
5682 Sedgwick Co Area Educ Serv Coop 618	1,966,120	0	177,581	0	175,208	352,789	92,823	3,555	76,723	173,101	170,854	28,610	199,464	0	199,464
5688 Sumner County Education Services	201,295	0	18,181	0	79,824	98,005	9,503	364	171,350	181,217	17,492	(12,364)	5,128	0	5,128
9034 Three Lakes Educational Cooperative	464,360	0	41,941	0	284,138	326,079	21,923	840	20,665	43,428	40,352	72,306	112,658	0	112,658
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	264,072	0	23,851	0	74,544	98,395	12,467	477	288,536	301,480	22,948	(42,954)	(20,006)	0	(20,006)
9047 SW Plains Regional Service Center	641,466	0	57,937	0	48,388	106,325	30,284	1,160	359,924	391,368	55,742	(71,675)	(15,933)	0	(15,933)
9053 SW Kansas Educational Consortium	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9055 South Central Kansas Education Service	559,754	0	50,555	0	24,765	75,320	26,426	1,012	16,095	43,533	48,640	1,393	50,033	0	50,033
9056 Smoky Hill Education Service Center	149,293	0	13,483	0	54,093	67,576	7,047	270	140,745	148,062	12,972	(27,640)	(14,668)	0	(14,668)
9273 Nc Kansas Sp Ed Coop Interlocal 636	163,747	0	14,788	0	139,482	154,270	7,730	296	233,388	241,414	14,228	(11,007)	3,221	0	3,221
9274 Southeast Kansas Interlocal 637	907,623	0	81,976	0	199,402	281,378	42,850	1,641	0	44,491	78,871	47,114	125,985	0	125,985
9303 Wichita Area Technical College	261,741	0	23,639	0	169,747	193,386	12,356	473	0	12,829	22,743	40,204	62,947	0	62,947
9304 Manhattan Area Technical College	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9305 Flint Hills Technical College	425,341	0	38,420	0	54,521	92,941	20,083	769	34,374	55,226	36,965	2,687	39,652	0	39,652
9395 Salina Area Technical College	31,107	0	2,811	0	27,814	30,625	1,469	56	99,850	101,375	2,704	(28,826)	(26,122)	0	(26,122)
9487 Western Kansas Com College Virtual Ed Consortium	207,015	0	18,697	0	73,900	92,597	9,773	374	0	10,147	17,989	24,202	42,191	0	42,191
9507 Butler Co Special Education Interlocal # 638	1,118,585	0	101,031	0	794,729	895,760	52,810	2,023	0	54,833	97,204	212,223	309,427	0	309,427

See accompanying notes to schedules

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4828 USD 202 Turner	39,631,542	0	3,579,547	0	3,706,979	7,286,526	1,871,063	71,658	0	1,942,721	3,443,951	886,527	4,330,478	0	4,330,478
4829 USD 203 Piper	15,321,599	0	1,383,857	0	3,013,338	4,397,195	723,355	27,703	1,057,442	1,808,500	1,331,435	371,272	1,702,707	0	1,702,707
4871 USD 205 Bluestem	4,400,010	0	397,412	0	448,711	846,123	207,731	7,956	713,442	929,129	382,358	(58,081)	324,277	0	324,277
4882 USD 204 Bonner Springs	25,683,929	0	2,319,789	0	5,066,082	7,385,871	1,212,576	46,439	0	1,259,015	2,231,914	1,289,213	3,521,127	0	3,521,127
4912 USD 206 Remington-Whitewater	4,852,068	0	438,242	0	747,053	1,185,295	229,073	8,773	892,719	1,130,565	421,641	(50,091)	371,550	0	371,550
4977 USD 209 Moscow	2,444,315	0	220,772	0	129,100	349,872	115,400	4,420	282,367	402,187	212,409	(37,632)	174,777	0	174,777
4978 USD 233 Olathe	281,777,656	0	25,450,341	0	10,696,101	36,146,442	13,303,137	509,486	0	13,812,623	24,486,265	3,145,441	27,631,706	0	27,631,706
4979 USD 242 Weskan	1,070,867	0	96,721	0	46,503	143,224	50,557	1,936	64,339	116,832	93,057	(269)	92,788	0	92,788
4980 USD 250 Pittsburg	24,149,713	0	2,181,218	0	1,167,725	3,348,943	1,140,143	43,665	333,302	1,517,110	2,098,592	256,278	2,354,870	0	2,354,870
4981 USD 253 Emporia	49,861,938	0	4,503,563	0	1,893,721	6,397,284	2,354,055	90,156	1,387,181	3,831,392	4,332,965	245,470	4,578,435	0	4,578,435
4982 USD 259 Wichita	444,700,810	0	40,165,666	0	8,140,383	48,306,049	20,994,978	804,070	35,656,996	57,456,044	38,644,163	(5,158,257)	33,485,906	0	33,485,906
4983 USD 260 Derby	63,819,632	0	5,764,231	0	12,881,000	18,645,231	3,013,019	115,393	7,059,500	10,187,912	5,545,878	873,035	6,418,913	0	6,418,913
4984 USD 262 Valley Center	19,384,010	0	1,750,776	0	985,553	2,736,329	915,148	35,049	210,155	1,160,352	1,684,456	186,333	1,870,789	0	1,870,789
4985 USD 265 Goddard	40,173,058	0	3,628,457	0	482,175	4,110,632	1,896,629	72,637	1,095,828	3,065,094	3,491,008	(128,324)	3,362,684	0	3,362,684
4986 USD 266 Maize	41,830,068	0	3,778,119	0	0	3,778,119	1,974,859	75,634	6,485,658	8,536,151	3,635,001	(1,492,699)	2,142,302	0	2,142,302
4987 USD 268 Cheney	6,526,486	0	589,476	0	62,744	652,220	308,125	11,801	112,390	319,926	567,147	(10,415)	556,732	0	556,732
4988 USD 290 Ottawa	24,030,212	0	2,170,424	0	980,356	3,150,780	1,134,502	43,449	2,757	1,177,951	2,088,207	257,192	2,345,399	0	2,345,399
4990 USD 314 Brewster	1,280,900	0	115,692	0	244,054	359,746	60,473	2,316	97,586	62,789	111,309	31,264	142,573	0	142,573
4991 USD 348 Baldwin City	10,376,713	0	937,231	0	201,490	1,138,721	489,900	18,762	282,780	508,662	901,729	(35,398)	866,331	0	866,331
4992 USD 349 Stafford	2,466,764	0	222,800	0	44,108	266,908	116,460	4,460	4,259	120,920	214,360	9,799	224,159	0	224,159
4993 USD 352 Goodland	8,417,658	0	760,288	0	134,807	895,095	397,410	15,220	46,833	412,630	731,488	15,010	746,498	0	746,498
4994 USD 359 Argonia Public Schools	1,964,566	0	177,441	0	173,521	350,962	92,750	3,552	0	96,302	170,719	40,307	211,026	0	211,026
4995 USD 363 Holcomb	8,185,244	0	739,297	0	0	739,297	386,437	14,800	406,295	401,237	711,291	(96,379)	614,912	0	614,912
4996 USD 371 Montezuma	2,593,859	0	234,279	0	270,796	505,075	122,460	4,690	124,118	127,150	225,404	42,250	267,654	0	267,654
4997 USD 373 Newton	35,647,633	0	3,219,717	0	367,573	3,587,290	1,682,977	64,455	1,109,640	1,747,432	3,097,752	(179,594)	2,918,158	0	2,918,158
4998 USD 376 Sterling	5,064,387	0	457,419	0	605,827	1,063,246	239,097	9,157	205,771	248,254	440,091	81,963	522,054	0	522,054
4999 USD 383 Manhattan	63,300,565	0	5,717,348	0	16,412,770	22,130,118	2,988,513	114,455	11,539,404	3,102,968	5,500,771	1,372,919	6,873,690	0	6,873,690
5000 USD 385 Andover	38,279,466	0	3,457,426	0	2,093,149	5,550,575	1,807,230	69,214	1,691,339	1,876,444	3,326,457	228,889	3,555,346	0	3,555,346
5001 USD 386 Madison-Virgil	2,198,257	0	198,548	0	252,862	451,410	103,783	3,975	530,759	107,758	191,027	(47,177)	143,850	0	143,850
5002 USD 390 Hamilton	1,077,588	0	97,328	0	30,519	127,847	50,874	1,948	118,882	52,822	93,642	(31,382)	62,260	0	62,260
5004 USD 394 Rose Hill	12,252,897	0	1,106,690	0	1,257,265	2,363,955	578,477	22,155	730,772	600,632	1,064,767	94,849	1,159,616	0	1,159,616
5005 USD 396 Douglass Public Schools	6,311,950	0	570,099	0	190,676	760,775	297,996	11,413	473,943	309,409	548,504	(101,489)	447,015	0	447,015
5006 USD 398 Peabody-Burns	2,700,791	0	243,937	0	6,849	250,786	127,508	4,883	218,894	132,391	234,697	(63,690)	171,007	0	171,007
5007 USD 399 Paradise	1,666,823	0	150,549	0	0	150,549	78,693	3,014	28,654	81,707	144,846	(8,553)	136,293	0	136,293
5008 USD 404 Riverton	7,149,125	0	645,714	0	130,100	775,814	337,521	12,926	80,663	350,447	621,254	12,941	634,195	0	634,195
5010 USD 409 Atchison Public Schools	16,876,651	0	1,524,310	0	2,185,243	3,709,553	796,771	30,515	1,089,078	827,286	1,466,568	147,964	1,614,532	0	1,614,532

See accompanying notes to schedules

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5011 USD 420 Osage City	5,483,243	0	495,250	0	856,122	1,351,372	258,872	9,914	704,836	268,786	476,490	(31,645)	444,845	0	444,845
5012 USD 421 Lyndon	3,347,492	0	302,348	0	120,743	423,091	158,040	6,053	7,029	164,093	290,894	36,819	327,713	0	327,713
5013 USD 443 Dodge City	68,816,808	0	6,215,579	0	6,541,942	12,757,521	3,248,943	124,429	19,814	3,373,372	5,980,128	1,493,356	7,473,484	0	7,473,484
5014 USD 446 Independence	16,283,450	0	1,470,732	0	327,036	1,797,768	768,766	29,442	281,852	798,208	1,415,019	(15,924)	1,399,095	0	1,399,095
5015 USD 448 Inman	3,802,507	0	343,445	0	0	343,445	179,522	6,875	548,020	186,397	330,435	(123,545)	206,890	0	206,890
5016 USD 449 Easton	5,862,580	0	529,512	0	173,262	702,774	276,781	10,600	345,471	287,381	509,454	(53,841)	455,613	0	455,613
5017 USD 453 Leavenworth	36,773,142	0	3,321,374	0	0	3,321,374	1,736,114	66,490	13,669,478	1,802,604	3,195,558	(3,627,511)	(431,953)	0	(431,953)
5018 USD 456 Marais Des Cygnes Valley	2,793,811	0	252,339	0	89,247	341,586	131,900	5,052	145,501	136,952	242,780	(6,474)	236,306	0	236,306
5019 USD 470 Arkansas City	24,934,128	0	2,252,067	0	2,243,277	4,495,344	1,177,177	45,084	476	1,222,261	2,166,757	645,920	2,812,677	0	2,812,677
5020 USD 475 Geary Co	81,486,142	0	7,359,881	0	9,076,674	16,436,555	3,847,080	147,336	0	3,994,416	7,081,084	2,230,930	9,312,014	0	9,312,014
5021 USD 477 Ingalls	2,944,698	0	265,967	0	76,861	342,828	139,024	5,324	164,209	308,557	255,892	(23,213)	232,679	0	232,679
5022 USD 480 Liberal	45,898,595	0	4,145,591	0	1,526,140	5,671,731	2,166,940	82,990	378,149	2,628,079	3,988,553	207,787	4,196,340	0	4,196,340
5024 USD 215 Lakin	6,368,877	0	575,241	0	260,435	835,676	300,684	11,516	354,075	666,275	553,451	(56,210)	497,241	0	497,241
5025 USD 234 Fort Scott	18,403,676	0	1,662,232	0	1,169,474	2,831,706	868,865	33,276	218,005	1,120,146	1,599,265	201,975	1,801,240	0	1,801,240
5026 USD 251 North Lyon	4,608,094	0	416,206	0	431,361	847,567	217,555	8,332	388,890	614,777	400,440	2,107	402,547	0	402,547
5027 USD 261 Haysville	50,236,301	0	4,537,375	0	2,361,332	6,898,707	2,371,730	90,833	2,281,870	4,744,433	4,365,496	155,011	4,520,507	0	4,520,507
5028 USD 267 Renwick	12,977,092	0	1,172,099	0	254,355	1,426,454	612,668	23,464	314,750	950,882	1,127,699	(37,108)	1,090,591	0	1,090,591
5029 USD 288 Central Heights	5,363,743	0	484,457	0	419,385	903,842	253,230	9,698	634,060	896,988	466,105	(32,447)	433,658	0	433,658
5031 USD 305 Salina	91,658,334	0	8,278,640	0	3,257,070	11,535,710	4,327,325	165,729	0	4,493,054	7,965,040	847,931	8,812,971	0	8,812,971
5032 USD 361 Anthony-Harper	8,383,381	0	757,192	0	752,601	1,509,793	395,792	15,158	148,731	559,681	728,509	152,819	881,328	0	881,328
5033 USD 378 Riley Co	5,639,373	0	509,352	0	572,073	1,081,425	266,243	10,197	0	276,440	490,057	157,602	647,659	0	647,659
5034 USD 403 Otis-Bison	2,503,125	0	226,084	0	204,325	430,409	118,176	4,526	369,699	492,401	217,520	(19,160)	198,360	0	198,360
5035 USD 413 Chanute	14,611,990	0	1,319,764	0	454,104	1,773,868	689,853	26,420	0	716,273	1,269,771	134,491	1,404,262	0	1,404,262
5036 USD 415 Hiawatha	7,562,336	0	683,035	0	145,136	828,171	357,029	13,674	211,705	582,408	657,161	(39,126)	618,035	0	618,035
5037 USD 418 McPherson	28,760,898	0	2,597,703	0	1,401,177	3,998,880	1,357,844	52,003	863,343	2,273,190	2,499,300	78,040	2,577,340	0	2,577,340
5038 USD 422 Kiowa County	3,509,872	0	317,014	0	81,173	398,187	165,706	6,346	616,365	788,417	305,005	(106,907)	198,098	0	198,098
5039 USD 439 Sedgwick Public Schools	3,827,375	0	345,691	0	0	345,691	180,696	6,920	441,707	629,323	332,596	(107,705)	224,891	0	224,891
5040 USD 445 Coffeyville	13,732,136	0	1,240,295	0	602,427	1,842,722	648,314	24,829	107,899	781,042	1,193,312	167,106	1,360,418	0	1,360,418
5041 USD 457 Garden City	72,668,312	0	6,563,449	0	1,445,003	8,008,452	3,430,778	131,393	4,121,130	7,683,301	6,314,821	(590,416)	5,724,405	0	5,724,405
5042 USD 458 Basehor-Linwood	20,004,297	0	1,806,801	0	5,370,930	7,177,731	944,432	36,170	1,333,761	2,314,363	1,738,358	893,997	2,632,355	0	2,632,355
5043 USD 465 Winfield	28,819,035	0	2,602,954	0	116,741	2,719,695	1,360,589	52,108	1,089,660	2,502,357	2,504,352	(261,181)	2,243,171	0	2,243,171
5056 USD 223 Barnes	3,659,752	0	330,551	0	46,358	376,909	172,782	6,617	45,110	224,509	318,030	(1,122)	316,908	0	316,908
5057 USD 258 Humboldt	5,662,628	0	511,452	0	289,127	800,579	267,341	10,239	186,051	463,631	492,078	46,318	538,396	0	538,396
5058 USD 273 Beloit	12,619,800	0	1,139,829	0	497,412	1,637,241	595,799	22,818	0	618,617	1,096,651	150,371	1,247,022	0	1,247,022
5059 USD 284 Chase County	3,645,974	0	329,307	0	196,930	526,237	172,132	6,592	217,664	396,388	316,832	(4,447)	312,385	0	312,385
5060 USD 285 Cedar Vale	1,488,917	0	134,480	0	74,553	209,033	70,294	2,692	139,577	212,563	129,386	(27,999)	101,387	0	101,387

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**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5061 USD 286 Chautauqua County	3,431,438	0	309,930	0	0	309,930	162,003	6,204	123,629	291,836	298,189	(29,569)	268,620	0	268,620
5062 USD 287 West Franklin	5,317,569	0	480,286	0	43,818	524,104	251,050	9,615	974,316	1,234,981	462,093	(209,746)	252,347	0	252,347
5063 USD 327 Ellsworth	5,181,736	0	468,018	0	31,599	499,617	244,637	9,369	36,120	290,126	450,289	(2,928)	447,361	0	447,361
5064 USD 338 Valley Falls	3,514,913	0	317,469	0	58,953	376,422	165,944	6,355	298,838	471,137	305,443	(48,794)	256,649	0	256,649
5065 USD 342 McLouth	3,961,864	0	357,838	0	159,472	517,310	187,045	7,164	83,088	277,297	344,283	14,405	358,688	0	358,688
5066 USD 380 Vermillion	4,864,704	0	439,383	0	35,654	475,037	229,670	8,796	311,093	549,559	422,739	(56,560)	366,179	0	366,179
5067 USD 389 Eureka	6,629,184	0	598,752	0	191,439	790,191	312,974	11,986	719,393	1,044,353	576,071	(104,713)	471,358	0	471,358
5068 USD 417 Council Grove	6,695,924	0	604,780	0	1,421,862	2,026,642	316,124	12,107	1,836,914	2,165,145	581,871	(116,241)	465,630	0	465,630
5069 USD 440 Halstead	6,410,817	0	579,029	0	45,508	624,537	302,664	11,591	44,366	358,621	557,095	4,270	561,365	0	561,365
5070 USD 464 Tonganoxie	15,967,359	0	1,442,182	0	1,175,227	2,617,409	753,842	28,871	33,965	816,678	1,387,551	295,083	1,682,634	0	1,682,634
5072 USD 482 Dighton	1,984,931	0	179,280	0	21,996	201,276	93,712	3,589	228,863	326,164	172,489	(48,773)	123,716	0	123,716
5073 USD 487 Herington	4,419,568	0	399,178	0	235,973	635,151	208,654	7,991	194,177	410,822	384,057	(10,930)	373,127	0	373,127
5076 USD 217 Rolla	2,373,139	0	214,343	0	30,849	245,192	112,039	4,291	63,928	180,258	206,224	(12,860)	193,364	0	193,364
5077 USD 218 Elkhart	5,265,750	0	475,606	0	219,976	695,582	248,604	9,521	860,511	1,118,636	457,590	(145,374)	312,216	0	312,216
5078 USD 226 Meade	3,539,848	0	319,721	0	127,247	446,968	167,121	6,400	696,511	870,032	307,610	(118,998)	188,612	0	188,612
5079 USD 235 Uniontown	5,047,315	0	455,877	0	383,308	839,185	238,291	9,126	230,044	477,461	438,608	14,577	453,185	0	453,185
5080 USD 252 Southern Lyon County	4,564,541	0	412,272	0	123,410	535,682	215,499	8,253	85,417	309,169	396,655	17,501	414,156	0	414,156
5081 USD 254 Barber County North	4,242,602	0	383,195	0	448,541	831,736	200,299	7,671	390,578	598,548	368,679	10,329	379,008	0	379,008
5082 USD 269 Palco	1,638,259	0	147,969	0	10,874	158,843	77,345	2,962	205,394	285,701	142,363	(44,695)	97,668	0	97,668
5083 USD 270 Plainville	3,477,342	0	314,076	0	592,956	907,032	164,170	6,287	322,892	493,349	302,178	50,900	353,078	0	353,078
5087 USD 281 Hill City	3,616,939	0	326,684	0	351,360	678,044	170,761	6,540	0	177,301	314,309	101,061	415,370	0	415,370
5088 USD 289 Wellsville	6,613,994	0	597,380	0	0	597,380	312,256	11,959	521,387	845,602	574,751	(148,564)	426,187	0	426,187
5089 USD 298 Lincoln	3,622,786	0	327,212	0	166,929	494,141	171,037	6,550	9,852	187,439	314,817	51,647	366,464	0	366,464
5090 USD 303 Ness City	2,549,097	0	230,236	0	211,387	441,623	120,347	4,609	85,005	209,961	221,515	47,197	268,712	0	268,712
5092 USD 321 Kaw Valley	12,806,914	0	1,156,729	0	935,251	2,091,980	604,633	23,156	0	627,789	1,112,911	255,581	1,368,492	0	1,368,492
5093 USD 322 Onaga-Havensville-Wheaton	2,662,347	0	240,465	0	239,581	480,046	125,693	4,814	370,780	501,287	231,356	(16,406)	214,950	0	214,950
5095 USD 329 Mill Creek Valley	5,724,193	0	517,013	0	526,621	1,043,634	270,248	10,350	153,864	434,462	497,428	84,664	582,092	0	582,092
5096 USD 346 Jayhawk	4,964,579	0	448,404	0	199,030	647,434	234,385	8,977	31,853	275,215	431,418	36,881	468,299	0	468,299
5098 USD 360 Caldwell	2,728,415	0	246,432	0	218,690	465,122	128,812	4,933	0	133,745	237,097	54,315	291,412	0	291,412
5099 USD 365 Garnett	9,413,047	0	850,193	0	130,034	980,227	444,404	17,020	174,516	635,940	817,987	1,086	819,073	0	819,073
5100 USD 367 Osawatomie	10,767,140	0	972,495	0	678,783	1,651,278	508,332	19,468	0	527,800	935,656	183,475	1,119,131	0	1,119,131
5101 USD 372 Silver Lake	7,157,392	0	646,460	0	491,413	1,137,873	337,911	12,941	0	350,852	621,972	117,867	739,839	0	739,839
5102 USD 379 Clay Center	16,235,059	0	1,466,361	0	1,349,657	2,816,018	766,481	29,355	1,334,079	2,129,915	1,410,814	(140,601)	1,270,213	0	1,270,213
5103 USD 382 Pratt	8,178,523	0	738,690	0	79,142	817,832	386,120	14,788	1,128,263	1,529,171	710,707	(228,550)	482,157	0	482,157
5104 USD 419 Canton-Galva	4,016,103	0	362,737	0	496,937	859,674	189,606	7,262	401,410	598,278	348,996	(1,628)	347,368	0	347,368
5105 USD 459 Bucklin	2,200,677	0	198,767	0	50,148	248,915	103,897	3,979	377,959	485,835	191,237	(70,925)	120,312	0	120,312

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

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As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5106 USD 483 Kismet-Plains	7,636,133	0	689,701	0	401,658	1,091,359	360,513	13,807	201,553	575,873	663,574	26,676	690,250	0	690,250
5116 USD 210 Hugoton	9,982,657	0	901,640	0	591,434	1,493,074	471,296	18,050	598,742	1,088,088	867,485	(44,305)	823,180	0	823,180
5117 USD 212 Northern Valley	2,258,478	0	203,987	0	96,614	300,601	106,626	4,084	113,319	224,029	196,260	2,196	198,456	0	198,456
5118 USD 214 Ulysses	14,642,436	0	1,322,514	0	799,320	2,121,834	691,291	26,475	223,532	941,298	1,272,417	97,811	1,370,228	0	1,370,228
5119 USD 219 Minneola	2,742,394	0	247,695	0	339,704	587,399	129,472	4,959	31,705	166,136	238,312	68,742	307,054	0	307,054
5120 USD 231 Gardner	55,161,562	0	4,982,228	0	6,186,700	11,168,928	2,604,258	99,738	0	2,703,996	4,793,498	1,493,732	6,287,230	0	6,287,230
5122 USD 255 South Barber County	2,543,317	0	229,714	0	61,997	291,711	120,074	4,599	19,284	143,957	221,012	7,244	228,256	0	228,256
5123 USD 256 Marmaton Valley	2,541,166	0	229,520	0	0	229,520	119,972	4,595	198,644	323,211	220,825	(57,203)	163,622	0	163,622
5125 USD 320 Wamego	17,296,247	0	1,562,208	0	360,710	1,922,918	816,581	31,274	264,808	1,112,663	1,503,031	58,817	1,561,848	0	1,561,848
5127 USD 332 Cunningham	2,167,004	0	195,725	0	7,843	203,568	102,307	3,918	247,229	353,454	188,311	(84,498)	103,813	0	103,813
5128 USD 335 North Jackson	3,197,343	0	288,786	0	120,164	408,950	150,951	5,781	131,099	287,831	277,847	(1,007)	276,840	0	276,840
5129 USD 337 Royal Valley	8,538,503	0	771,203	0	57,499	828,702	403,115	15,439	196,959	615,513	741,989	(55,822)	686,167	0	686,167
5130 USD 343 Perry	7,062,558	0	637,895	0	274,391	912,286	333,434	12,770	1,264,530	1,610,734	613,731	(220,558)	393,173	0	393,173
5131 USD 364 Marysville	8,280,549	0	747,905	0	0	747,905	390,937	14,972	563,776	969,685	719,573	(156,826)	562,747	0	562,747
5132 USD 368 Paola	31,027,038	0	2,802,382	0	450,470	3,252,852	1,464,832	56,100	237,234	1,758,166	2,696,226	54,925	2,751,151	0	2,751,151
5133 USD 381 Spearville-Windthors	3,170,795	0	286,388	0	315,655	602,043	149,698	5,733	0	155,431	275,540	86,306	361,846	0	361,846
5134 USD 393 Solomon	3,026,763	0	273,379	0	59,200	332,579	142,898	5,473	128,922	277,293	263,023	(10,740)	252,283	0	252,283
5135 USD 402 Augusta	16,143,988	0	1,458,136	0	1,418,463	2,876,599	762,181	29,190	759,721	1,551,092	1,402,900	170,115	1,573,015	0	1,573,015
5137 USD 432 Victoria	2,137,835	0	193,091	0	0	193,091	100,930	3,865	213,342	318,137	185,776	(47,432)	138,344	0	138,344
5138 USD 454 Burlingame Public Schools	2,848,789	0	257,304	0	242,394	499,698	134,496	5,151	0	139,647	247,558	58,763	306,321	0	306,321
5140 USD 463 Udall	3,388,356	0	306,038	0	287,130	593,168	159,969	6,127	136,181	302,277	294,446	41,658	336,104	0	336,104
5141 USD 467 Wichita County Schools	4,247,442	0	383,632	0	144,059	527,691	200,528	7,680	296,690	504,898	369,099	(54,325)	314,774	0	314,774
5142 USD 474 Haviland	973,411	0	87,919	0	41,380	129,299	45,956	1,760	122,912	170,628	84,589	(13,780)	70,809	0	70,809
5143 USD 211 Norton	6,209,118	0	560,812	0	2,884	563,696	293,142	11,227	69,167	373,536	539,568	(21,943)	517,625	0	517,625
5144 USD 216 Deerfield	3,085,236	0	278,661	0	0	278,661	145,659	5,578	252,561	403,798	268,105	(64,553)	203,552	0	203,552
5145 USD 227 Jetmore	2,919,763	0	263,715	0	179,196	442,911	137,846	5,279	0	143,125	253,725	43,186	296,911	0	296,911
5147 USD 232 De Soto	59,263,694	0	5,352,735	0	2,227,338	7,580,073	2,797,926	107,156	0	2,905,082	5,149,970	516,618	5,666,588	0	5,666,588
5148 USD 239 North Ottawa County	5,928,917	0	535,504	0	171,373	706,877	279,913	10,720	0	290,633	515,218	49,457	564,675	0	564,675
5149 USD 244 Burlington	10,531,902	0	951,248	0	421,302	1,372,550	497,227	19,043	449,586	965,856	915,214	(43,526)	871,688	0	871,688
5150 USD 257 Iola	11,355,703	0	1,025,654	0	1,218,371	2,244,025	536,119	20,532	1,303,836	1,860,487	986,802	(88,055)	898,747	0	898,747
5151 USD 274 Oakley	3,657,265	0	330,327	0	95,874	426,201	172,665	6,613	308,854	488,132	317,814	(44,339)	273,475	0	273,475
5152 USD 282 West Elk	5,778,567	0	521,924	0	53,006	574,930	272,815	10,448	497,059	780,322	502,153	(92,900)	409,253	0	409,253
5153 USD 283 Elk Valley	1,563,856	0	141,249	0	74,508	215,757	73,832	2,828	507,630	584,290	135,898	(85,767)	50,131	0	50,131
5154 USD 299 Sylvan Grove	2,359,160	0	213,081	0	189,572	402,653	111,379	4,266	29,986	145,631	205,009	33,443	238,452	0	238,452
5155 USD 311 Pretty Prairie	2,491,968	0	225,076	0	61,663	286,739	117,649	4,506	305,922	428,077	216,550	(50,459)	166,091	0	166,091
5156 USD 315 Colby	7,482,893	0	675,860	0	181,437	857,297	353,278	13,530	737,801	1,104,609	650,258	(103,574)	546,684	0	546,684

See accompanying notes to schedules

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5157 USD 326 Logan	1,780,947	0	160,856	0	53,605	214,461	84,081	3,220	87,534	174,835	154,763	(16,930)	137,833	0	137,833
5158 USD 331 Kingman-Norwich	7,888,980	0	712,538	0	195,599	908,137	372,450	14,264	390,352	777,066	685,546	(41,549)	643,997	0	643,997
5159 USD 333 Concordia	11,546,312	0	1,042,870	0	0	1,042,870	545,118	20,877	763,360	1,329,355	1,003,366	(221,036)	782,330	0	782,330
5160 USD 347 Kinsley-Offerle	3,393,060	0	306,463	0	216,274	522,737	160,191	6,135	387,160	553,486	294,854	(31,317)	263,537	0	263,537
5161 USD 356 Conway Springs	4,408,344	0	398,164	0	0	398,164	208,124	7,971	70,744	286,839	383,082	(20,638)	362,444	0	362,444
5162 USD 377 Atchison Co Community	5,244,914	0	473,724	0	84,465	558,189	247,620	9,483	142,161	399,264	455,779	(29,348)	426,431	0	426,431
5163 USD 395 LaCrosse	3,091,621	0	279,237	0	67,565	346,802	145,960	5,590	2,111	153,661	268,660	17,118	285,778	0	285,778
5164 USD 412 Hoxie Community Schools	3,234,040	0	292,101	0	221,975	514,076	152,684	5,848	91,571	250,103	281,036	23,913	304,949	0	304,949
5166 USD 429 Troy	3,187,262	0	287,876	0	1,030,064	1,317,940	150,475	5,763	498,431	654,669	276,971	100,272	377,243	0	377,243
5167 USD 430 South Brown County	6,139,824	0	554,553	0	95,173	649,726	289,870	11,102	135,047	436,019	533,546	(2,550)	530,996	0	530,996
5168 USD 431 Hoisington	6,156,895	0	556,095	0	693,043	1,249,138	290,676	11,132	141,535	443,343	535,030	172,960	707,990	0	707,990
5171 USD 444 Little River	3,465,849	0	313,038	0	206,818	519,856	163,628	6,267	0	169,895	301,180	56,595	357,775	0	357,775
5172 USD 447 Cherryvale	7,781,039	0	702,789	0	197,119	899,908	367,354	14,069	121,885	503,308	676,166	23,136	699,302	0	699,302
5173 USD 452 Stanton Co	4,270,629	0	385,726	0	294,084	679,810	201,623	7,722	148,670	358,015	371,114	23,935	395,049	0	395,049
5174 USD 460 Hesston	6,384,201	0	576,625	0	479,275	1,055,900	301,408	11,543	401,671	714,622	554,782	(6,864)	547,918	0	547,918
5175 USD 462 Central	3,423,708	0	309,232	0	72,678	381,910	161,638	6,190	127,118	294,946	297,518	(9,805)	287,713	0	287,713
5176 USD 469 Lansing	25,823,929	0	2,332,434	0	7,906,487	10,238,921	1,219,186	46,693	0	1,265,879	2,244,080	2,094,085	4,338,165	0	4,338,165
5185 USD 229 Blue Valley	213,374,529	0	19,272,126	0	14,638,693	33,910,819	10,073,725	385,806	12,907,879	23,367,410	18,542,085	910,619	19,452,704	0	19,452,704
5186 USD 237 Smith Center	3,796,324	0	342,886	0	184,369	527,255	179,230	6,864	149,282	335,376	329,898	(1,230)	328,668	0	328,668
5187 USD 240 Twin Valley	5,088,515	0	459,598	0	146,058	605,656	240,236	9,201	97,682	347,119	442,188	27,265	469,453	0	469,453
5188 USD 271 Stockton	2,565,362	0	231,705	0	36,648	268,353	121,114	4,638	155,784	281,536	222,928	(25,362)	197,566	0	197,566
5189 USD 291 Grinnell	1,067,304	0	96,400	0	178,627	275,027	50,389	1,930	105,095	157,414	92,748	11,215	103,963	0	103,963
5190 USD 297 St Francis Schools	3,000,618	0	271,018	0	83,990	355,008	141,664	5,425	74,615	221,704	260,751	(3,942)	256,809	0	256,809
5191 USD 309 Nickerson	10,023,992	0	905,373	0	577,379	1,482,752	473,247	18,125	305,058	796,430	871,077	118,416	989,493	0	989,493
5192 USD 310 Fairfield	3,488,029	0	315,041	0	404,245	719,286	164,675	6,307	326,981	497,963	303,107	37,852	340,959	0	340,959
5193 USD 313 Buhler	17,541,162	0	1,584,329	0	802,405	2,386,734	828,144	31,716	842,677	1,702,537	1,524,314	(67,380)	1,456,934	0	1,456,934
5195 USD 323 Rock Creek	7,468,376	0	674,549	0	339,941	1,014,490	352,593	13,504	0	366,097	648,996	85,893	734,889	0	734,889
5196 USD 341 Oskaloosa	4,839,231	0	437,082	0	1,708,290	2,145,372	228,467	8,750	1,458,826	1,696,043	420,526	129,040	549,566	0	549,566
5197 USD 351 Macksville	3,306,560	0	298,651	0	304,327	602,978	156,108	5,979	138,702	300,789	287,338	32,372	319,710	0	319,710
5198 USD 353 Wellington	13,027,432	0	1,176,646	0	2,051,668	3,228,314	615,044	23,555	4,680,966	5,319,565	1,132,074	(710,932)	421,142	0	421,142
5199 USD 355 Ellinwood	3,819,579	0	344,987	0	870,276	1,215,263	180,328	6,906	1,028,416	1,215,650	331,919	24,645	356,564	0	356,564
5200 USD 362 Prairie View	9,206,980	0	831,580	0	1,009,800	1,841,380	434,675	16,647	1,748,454	2,199,776	800,080	(144,114)	655,966	0	655,966
5201 USD 369 Burrton	2,585,794	0	233,551	0	148,095	381,646	122,079	4,675	333,774	460,528	224,704	(28,182)	196,522	0	196,522
5202 USD 392 Osborne County	2,575,040	0	232,579	0	114,146	346,725	121,571	4,656	280,872	407,099	223,769	(44,462)	179,307	0	179,307
5203 USD 400 Smoky Valley	7,817,199	0	706,054	0	97,561	803,615	369,061	14,134	197,076	580,271	679,309	(48,204)	631,105	0	631,105
5204 USD 405 Lyons	12,453,319	0	1,124,792	0	871,811	1,996,603	587,939	22,517	0	610,456	1,082,184	205,703	1,287,887	0	1,287,887

See accompanying notes to schedules

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5205 USD 408 Marion	4,646,605	0	419,684	0	67,735	487,419	219,373	8,402	246,973	474,748	403,786	(53,697)	350,089	0	350,089
5206 USD 410 Durham Hillsboro Lehigh	5,565,173	0	502,650	0	551,844	1,054,494	262,740	10,062	334,060	606,862	483,609	30,997	514,606	0	514,606
5207 USD 416 Louisburg	11,150,106	0	1,007,085	0	35,143	1,042,228	526,413	20,161	508,021	1,054,595	968,936	(138,062)	830,874	0	830,874
5208 USD 423 Moundridge	3,430,766	0	309,869	0	1,221,213	1,531,082	161,971	6,203	581,710	749,884	298,131	158,243	456,374	0	456,374
5210 USD 428 Great Bend	37,691,575	0	3,404,328	0	2,228,499	5,632,827	1,779,475	68,151	0	1,847,626	3,275,369	514,944	3,790,313	0	3,790,313
5212 USD 434 Santa Fe Trail	7,934,347	0	716,635	0	167,113	883,748	374,592	14,346	409,848	798,786	689,489	(46,139)	643,350	0	643,350
5213 USD 436 Caney Valley	6,860,725	0	619,665	0	216,255	835,920	323,905	12,405	0	336,310	596,192	63,322	659,514	0	659,514
5214 USD 450 Shawnee Heights	32,922,646	0	2,973,595	0	1,232,728	4,206,323	1,554,326	59,528	0	1,613,854	2,860,953	300,193	3,161,146	0	3,161,146
5215 USD 466 Scott Co	7,490,958	0	676,588	0	163,635	840,223	353,659	13,545	567,640	934,844	650,959	(111,335)	539,624	0	539,624
5216 USD 473 Chapman	10,594,879	0	956,936	0	863,577	1,820,513	500,200	19,157	0	519,357	920,687	255,435	1,176,122	0	1,176,122
5217 USD 476 Copeland	1,359,603	0	122,800	0	0	122,800	64,189	2,458	56,489	123,136	118,149	(14,171)	103,978	0	103,978
5218 USD 481 Rural Vista	3,332,100	0	300,957	0	352,457	653,414	157,313	6,025	223,248	386,586	289,557	13,137	302,694	0	302,694
5219 USD 241 Wallace County Schools	1,871,681	0	169,051	0	20,906	189,957	88,365	3,384	438,991	530,740	162,648	(89,525)	73,123	0	73,123
5220 USD 243 Lebo-Waverly	4,343,956	0	392,349	0	461,165	853,514	205,085	7,854	2,235,778	2,448,717	377,486	(371,321)	6,165	0	6,165
5222 USD 307 Eli-Saline	3,945,464	0	356,357	0	24,005	380,362	186,271	7,134	178,255	371,660	342,858	(41,872)	300,986	0	300,986
5223 USD 339 Jefferson County North	4,188,162	0	378,278	0	70,634	448,912	197,729	7,573	187,091	392,393	363,948	(22,672)	341,276	3,736	345,012
5226 USD 272 Waconda	2,168,416	0	195,853	0	72,751	268,604	102,374	3,921	650,025	756,320	188,434	(124,740)	63,694	0	63,694
5227 USD 275 Triplains	821,112	0	74,163	0	16,576	90,739	38,766	1,485	157,008	197,259	71,354	(31,263)	40,091	0	40,091
5228 USD 292 Wheatland	1,354,294	0	122,321	0	43,925	166,246	63,938	2,449	146,955	213,342	117,687	(19,811)	97,876	0	97,876
5229 USD 294 Oberlin	3,839,003	0	346,741	0	0	346,741	181,245	6,941	172,015	360,201	333,606	(50,827)	282,779	0	282,779
5230 USD 312 Haven	7,902,959	0	713,800	0	410,236	1,124,036	373,110	14,289	847,831	1,235,230	686,761	(71,422)	615,339	0	615,339
5231 USD 336 Holton	14,923,712	0	1,347,919	0	753,308	2,101,227	704,570	26,984	1,390,185	2,121,739	1,296,859	(65,225)	1,231,634	0	1,231,634
5233 USD 437 Auburn-Washburn	53,426,721	0	4,825,536	0	4,333,417	9,158,953	2,522,354	96,602	3,434,309	6,053,265	4,642,742	32,475	4,675,217	0	4,675,217
5235 USD 479 Crest	2,092,804	0	189,023	0	0	189,023	98,804	3,784	245,376	347,964	181,863	(55,447)	126,416	0	126,416
5236 USD 330 Mission Valley	5,819,296	0	525,603	0	218,163	743,766	274,738	10,522	0	285,260	505,692	62,431	568,123	0	568,123
5237 USD 334 Southern Cloud County	2,633,244	0	237,836	0	5,275	243,111	124,319	4,761	250,374	379,454	228,827	(63,516)	165,311	0	165,311
5238 USD 387 Altoona-Midway	2,132,525	0	192,611	0	176,538	369,149	100,680	3,856	259,132	363,668	185,315	(25,648)	159,667	0	159,667
5239 USD 401 Chase Raymond	2,100,936	0	189,758	0	194,326	384,084	99,188	3,799	0	102,987	182,570	55,871	238,441	0	238,441
5240 USD 494 Syracuse	4,297,850	0	388,185	0	70,948	459,133	202,908	7,771	96,611	307,290	373,480	(11,581)	361,899	0	361,899
5241 USD 300 Commanche County	2,592,515	0	234,158	0	295,696	529,854	122,396	4,688	0	127,084	225,288	80,264	305,552	0	305,552
5250 USD 306 SE of Saline	6,387,495	0	576,923	0	356,593	933,516	301,563	11,549	289,665	602,777	555,068	19,766	574,834	0	574,834
5251 USD 384 Blue Valley	2,094,350	0	189,163	0	53,816	242,979	98,877	3,787	60,653	163,317	181,997	4,396	186,393	0	186,393
5267 USD 397 Centre	2,460,312	0	222,217	0	423,526	645,743	116,155	4,449	52,146	172,750	213,799	77,684	291,483	0	291,483
5268 USD 220 Ashland	2,445,794	0	220,906	0	301,682	522,588	115,470	4,422	162,612	282,504	212,538	23,112	235,650	0	235,650
5270 USD 224 Clifton-Clyde	3,206,685	0	289,630	0	152,259	441,889	151,392	5,798	8,237	165,427	278,659	37,535	316,194	0	316,194
5271 USD 225 Fowler	1,802,521	0	162,805	0	0	162,805	85,100	3,259	110,199	198,558	156,638	(29,222)	127,416	0	127,416

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**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5272 USD 230 Spring Hill	25,724,256	0	2,323,431	0	1,955,843	4,279,274	1,214,480	46,512	0	1,260,992	2,235,418	592,209	2,827,627	0	2,827,627
5274 USD 249 Frontenac	6,832,631	0	617,128	0	191,131	808,259	322,579	12,354	144,560	479,493	593,750	5,745	599,495	0	599,495
5275 USD 263 Mulvane	16,288,491	0	1,471,187	0	229,110	1,700,297	769,004	29,451	449,447	1,247,902	1,415,458	(72,141)	1,343,317	0	1,343,317
5276 USD 264 Clearwater	8,983,370	0	811,384	0	36,838	848,222	424,118	16,243	371,031	811,392	780,648	(72,481)	708,167	0	708,167
5278 USD 293 Quinter	2,317,220	0	209,293	0	15,874	225,167	109,399	4,190	322,712	436,301	201,365	(68,896)	132,469	0	132,469
5280 USD 308 Hutchinson	49,246,020	0	4,447,933	0	5,381,356	9,829,289	2,324,977	89,042	2,902,399	5,316,418	4,279,442	379,037	4,658,479	0	4,658,479
5281 USD 316 Golden Plains	2,124,729	0	191,907	0	303,577	495,484	100,312	3,842	113,755	217,909	184,637	29,701	214,338	0	214,338
5283 USD 325 Phillipsburg	4,808,717	0	434,326	0	217,987	652,313	227,027	8,695	498,698	734,420	417,874	(65,163)	352,711	0	352,711
5284 USD 340 Jefferson West	6,487,571	0	585,962	0	188,457	774,419	306,288	11,730	156,134	474,152	563,765	17,726	581,491	0	581,491
5285 USD 344 Pleasanton	3,699,070	0	334,102	0	367,612	701,714	174,639	6,688	0	181,327	321,446	93,181	414,627	0	414,627
5286 USD 350 St John-Hudson	3,443,804	0	311,047	0	433,648	744,695	162,587	6,227	349,320	518,134	299,264	15,528	314,792	0	314,792
5287 USD 357 Belle Plaine	5,539,498	0	500,331	0	369,879	870,210	261,528	10,016	410,677	682,221	481,378	(31,569)	449,809	0	449,809
5288 USD 358 Oxford	3,247,617	0	293,327	0	194,561	487,888	153,325	5,872	37,599	196,796	282,215	35,011	317,226	0	317,226
5289 USD 366 Woodson	4,162,219	0	375,934	0	105,598	481,532	196,504	7,526	0	204,030	361,694	33,871	395,565	0	395,565
5291 USD 374 Sublette	5,968,705	0	539,097	0	92,455	631,552	281,791	10,792	249,488	542,071	518,676	(56,848)	461,828	0	461,828
5292 USD 375 Circle	15,504,681	0	1,400,393	0	0	1,400,393	731,999	28,034	884,765	1,644,798	1,347,345	(260,698)	1,086,647	0	1,086,647
5293 USD 388 Ellis	3,378,341	0	305,134	0	92,920	398,054	159,496	6,108	283,672	449,276	293,575	(34,839)	258,736	0	258,736
5294 USD 407 Russell County	8,133,357	0	734,610	0	228,719	963,329	383,988	14,706	0	398,694	706,783	57,657	764,440	0	764,440
5295 USD 411 Goessel	2,410,105	0	217,682	0	20,245	237,927	113,785	4,358	96,050	214,193	209,436	(29,049)	180,387	0	180,387
5296 USD 435 Abilene	12,777,207	0	1,154,046	0	514,904	1,668,950	603,231	23,103	101,646	727,980	1,110,330	97,064	1,207,394	0	1,207,394
5297 USD 461 Neodesha	6,457,595	0	583,254	0	714,788	1,298,042	304,873	11,676	620,069	936,618	561,160	(3,954)	557,206	0	557,206
5298 USD 468 Healy	962,658	0	86,948	0	59,113	146,061	45,448	1,741	169,292	216,481	83,654	(39,075)	44,579	0	44,579
5299 USD 471 Dexter	1,682,752	0	151,987	0	82,870	234,857	79,445	3,043	70,254	152,742	146,230	1,035	147,265	0	147,265
5300 USD 484 Fredonia	5,756,589	0	519,939	0	58,282	578,221	271,777	10,409	245,794	527,980	500,243	(51,725)	448,518	0	448,518
5302 USD 489 Hays	28,902,377	0	2,610,481	0	0	2,610,481	1,364,524	52,259	1,671,771	3,088,554	2,511,595	(462,407)	2,049,188	3,085	2,052,273
5303 USD 490 El Dorado	15,467,850	0	1,397,066	0	565,884	1,962,950	730,260	27,968	17,202,349	17,960,577	1,344,144	(4,290,584)	(2,946,440)	0	(2,946,440)
5304 USD 491 Eudora	12,642,853	0	1,141,911	0	399,803	1,541,714	596,888	22,860	327,346	947,094	1,098,654	52,299	1,150,953	0	1,150,953
5305 USD 492 Flinthills	2,899,936	0	261,924	0	393,888	655,812	136,910	5,243	0	142,153	252,002	107,518	359,520	0	359,520
5306 USD 495 Fort Larned	12,363,996	0	1,116,724	0	0	1,116,724	583,722	22,356	398,324	1,004,402	1,074,422	(106,075)	968,347	0	968,347
5307 USD 496 Pawnee Heights	1,681,408	0	151,866	0	351,676	503,542	79,382	3,040	33,469	115,891	146,113	68,192	214,305	0	214,305
5308 USD 497 Lawrence	115,181,912	0	10,403,305	0	13,441,562	23,844,867	5,437,907	208,262	1,722,882	7,369,051	10,009,221	2,732,759	12,741,980	0	12,741,980
5309 USD 499 Galena	7,739,503	0	699,037	0	473,670	1,172,707	365,393	13,994	0	379,387	672,557	135,443	808,000	0	808,000
5310 USD 502 Lewis	1,093,987	0	98,810	0	148,964	247,774	51,649	1,978	36,839	90,466	95,067	25,468	120,535	0	120,535
5312 USD 345 Seaman	37,795,752	0	3,413,737	0	2,087,012	5,500,749	1,784,393	68,339	34,844	1,887,576	3,284,422	481,285	3,765,707	0	3,765,707
5313 USD 438 Skyline	2,899,869	0	261,918	0	20,358	282,276	136,907	5,243	776,283	918,433	251,996	(165,087)	86,909	0	86,909
5314 USD 501 Topeka Public Schools	152,092,568	0	13,737,100	0	10,617,253	24,354,353	7,180,513	275,001	2,608,899	10,064,413	13,216,729	1,902,987	15,119,716	0	15,119,716

See accompanying notes to schedules

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5316 USD 208 Trego County	4,007,500	0	361,960	0	405,127	767,087	189,200	7,246	242,009	438,455	348,249	7,425	355,674	0	355,674
5317 USD 246 Arma	5,032,798	0	454,566	0	143,938	598,504	237,606	9,100	14,122	260,828	437,346	26,677	464,023	0	464,023
5318 USD 247 Cherokee	6,414,043	0	579,321	0	158,391	737,712	302,816	11,597	342,065	656,478	557,375	(21,865)	535,510	0	535,510
5319 USD 248 Girard	8,021,049	0	724,466	0	668,750	1,393,216	378,685	14,503	376,416	769,604	697,023	43,364	740,387	0	740,387
5320 USD 426 Pike Valley	2,541,435	0	229,544	0	75,897	305,441	119,985	4,595	118,888	243,468	220,849	(4,652)	216,197	0	216,197
5321 USD 498 Valley Heights	4,213,433	0	380,560	0	398,235	778,795	198,922	7,618	0	206,540	366,144	110,497	476,641	0	476,641
5322 USD 504 Oswego	4,633,567	0	418,507	0	260,148	678,655	218,757	8,378	179,009	406,144	402,653	30,389	433,042	0	433,042
5324 USD 500 Kansas City	223,822,149	0	20,215,762	0	13,956,179	34,171,941	10,566,972	404,696	15,195,070	26,166,738	19,449,975	950,638	20,400,613	0	20,400,613
5329 USD 245 Leroy-Gridley	1,714,610	0	154,865	0	0	154,865	80,949	3,100	768,147	852,196	148,998	(203,657)	(54,659)	0	(54,659)
5330 USD 493 Columbus	11,205,756	0	1,012,111	0	352,506	1,364,617	529,040	20,261	18,863	568,164	973,772	111,981	1,085,753	0	1,085,753
5331 USD 503 Parsons	11,504,574	0	1,039,101	0	203,051	1,242,152	543,148	20,802	375,522	939,472	999,739	(70,970)	928,769	0	928,769
5332 USD 506 Labette County	12,915,191	0	1,166,508	0	623,915	1,790,423	609,745	23,352	0	633,097	1,122,320	165,476	1,287,796	0	1,287,796
5333 USD 505 Chetopa	4,394,767	0	396,938	0	254,683	651,621	207,483	7,946	395,791	611,220	381,902	(19,667)	362,235	0	362,235
5337 USD 207 Fort Leavenworth	17,500,769	0	1,580,681	0	2,217,352	3,798,033	826,237	31,643	231,379	1,089,259	1,520,804	474,598	1,995,402	0	1,995,402
5366 USD 508 Baxter Springs	8,852,914	0	799,601	0	587,529	1,387,130	417,959	16,007	1,065,673	1,499,639	769,312	(169,380)	599,932	0	599,932
5367 USD 507 Satanta	3,678,705	0	332,263	0	144,236	476,499	173,677	6,652	68,739	249,068	319,677	10,956	330,633	0	330,633
5368 USD 101 Erie-St Paul	4,874,584	0	440,276	0	274,172	714,448	230,136	8,814	247,627	486,577	423,598	42,286	465,884	0	465,884
5405 USD 511 Attica	1,726,708	0	155,957	0	305,981	461,938	81,520	3,122	89,600	174,242	150,050	44,851	194,901	0	194,901
5409 USD 200 Greeley Co	2,322,261	0	209,748	0	43,666	253,414	109,637	4,199	12,249	126,085	201,803	6,807	208,610	0	208,610
5410 USD 509 South Haven	1,527,092	0	137,928	0	119,831	257,759	72,096	2,761	966,373	1,041,230	132,703	(188,707)	(56,004)	0	(56,004)
5430 USD 512 Shawnee Mission	225,850,028	0	20,398,921	0	0	20,398,921	10,662,711	408,363	30,337,016	41,408,090	19,626,196	(7,511,468)	12,114,728	90,190	12,204,918
5436 USD 102 Cimarron-Ensign	5,991,355	0	541,143	0	123,393	664,536	282,861	10,833	82,180	375,874	520,644	4,499	525,143	0	525,143
5590 USD 103 Cheylin	1,394,419	0	125,945	0	66,022	191,967	65,833	2,521	199,275	267,629	121,174	(39,193)	81,981	0	81,981
5696 Kansas State H S Activities Assoc	2,457,758	0	221,986	0	346,184	568,170	116,034	4,444	244,457	364,935	213,577	36,198	249,775	0	249,775
9291 USD 105 Rawlins County	3,410,199	0	308,011	0	79,537	387,548	161,001	6,166	13,456	180,623	296,344	22,728	319,072	0	319,072
9302 USD 106 Western Plains	1,842,512	0	166,417	0	349,235	515,652	86,988	3,331	205,866	296,185	160,113	33,935	194,048	0	194,048
9332 USD 107 Rock Hills	3,299,302	0	297,995	0	318,572	616,567	155,765	5,966	37,766	199,497	286,707	61,255	347,962	0	347,962
9333 USD 108 Washington County	3,177,718	0	287,014	0	0	287,014	150,025	5,746	560,318	716,089	276,141	(150,768)	125,373	0	125,373
9335 USD 109 Republic County	4,203,150	0	379,631	0	306,199	685,830	198,437	7,600	201,315	407,352	365,251	6,476	371,727	0	371,727
9389 USD 110 Thunder Ridge	2,586,130	0	233,581	0	34,105	267,686	122,095	4,676	411,367	538,138	224,733	(86,011)	138,722	0	138,722
9410 USD 111 Doniphan West	3,677,765	0	332,178	0	1,922	334,100	173,633	6,650	73,474	253,757	319,595	(20,956)	298,639	0	298,639
9444 USD 114 Riverside	5,734,678	0	517,960	0	0	517,960	270,743	10,369	178,609	459,721	498,339	(54,372)	443,967	0	443,967
9445 USD 112 Central Plains	6,299,583	0	568,982	0	190,376	759,358	297,413	11,390	372,567	681,370	547,429	(61,773)	485,656	0	485,656

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9446 USD 113 Prairie Hills	9,642,975	0	870,960	0	0	870,960	455,259	17,436	976,470	1,449,165	837,967	(259,699)	578,268	0	578,268
9461 USD 115 Nemaha Central Schools	6,682,751	0	603,590	0	0	603,590	315,502	12,083	474,953	802,538	580,726	(137,790)	442,936	0	442,936
Other Employers Subtotal	\$ 4,532,588,639	\$ 0	\$ 409,386,347	\$ 0	\$ 267,341,838	\$ 676,728,185	\$ 213,990,155	\$ 8,195,440	\$ 264,270,186	\$ 486,455,781	\$ 393,878,513	\$ 3,327,892	\$ 397,206,405	\$ 97,011	\$ 397,303,416
Total State/School Group	\$ 6,721,060,907	\$ 0	\$ 607,050,588	\$ 0	\$ 322,344,128	\$ 929,394,716	\$ 317,311,153	\$ 12,152,448	\$ 322,344,128	\$ 651,807,729	\$ 584,055,094	\$ 0	\$ 584,055,094	\$ 105,610	\$ 584,160,704

**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, 2016

Employer	6/30/16 Net Pension Liability (NPL)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense					
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense	
Local Group:																
2 Allen County	\$ 3,113,026	\$ 18,068	\$ 367,741	\$ 0	\$ 13,478	\$ 399,287	\$ 56,187	\$ 29,120	\$ 374,387	\$ 459,694	\$ 278,840	\$ (116,480)	\$ 162,360	\$ 0	\$ 162,360	
3 Anderson County	2,741,862	15,914	323,896	0	143,050	482,860	49,488	25,648	0	75,136	245,594	37,280	282,874	0	282,874	
4 Atchison County	4,050,572	23,510	478,493	0	102,184	604,187	73,109	37,891	2,434	113,434	362,818	23,297	386,115	0	386,115	
5 Barber County	1,945,421	11,291	229,813	0	83,725	324,829	35,113	18,198	0	53,311	174,255	26,843	201,098	0	201,098	
6 Barton County	6,617,991	38,411	781,782	0	214,919	1,035,112	119,448	61,907	40,600	221,955	592,787	36,980	629,767	0	629,767	
7 Bourbon County	2,619,771	15,205	309,473	0	74,128	398,806	47,284	24,506	4,981	76,771	234,658	20,682	255,340	0	255,340	
8 Brown County	2,285,798	13,267	270,021	0	0	283,288	41,256	21,382	108,935	171,573	204,744	(33,994)	170,750	0	170,750	
9 Butler County	13,157,038	76,364	1,554,239	0	0	1,630,603	237,471	123,076	540,180	900,727	1,178,504	(162,400)	1,016,104	0	1,016,104	
10 Chase County	1,657,982	9,623	195,857	0	69,805	275,285	29,925	15,509	154,840	200,274	148,509	(30,024)	118,485	0	118,485	
11 Chautauqua County	1,527,088	8,863	180,395	0	33,695	222,953	27,562	14,285	56,267	98,114	136,785	(11,089)	125,696	0	125,696	
12 Cherokee County	3,965,315	23,015	468,422	0	16,011	507,448	71,570	37,093	91,721	200,384	355,182	(19,683)	335,499	0	335,499	
13 Cheyenne County	1,224,273	7,106	144,624	0	56,963	208,693	22,097	11,452	37,702	71,251	109,661	(150)	109,511	0	109,511	
14 Clay County	3,020,854	17,533	356,853	0	68,718	443,104	54,523	28,258	115,399	198,180	270,584	(3,669)	266,915	0	266,915	
15 Cloud County	3,161,092	18,347	373,420	0	56,198	447,965	57,055	29,570	0	86,625	283,146	16,199	299,345	0	299,345	
16 Coffey County	5,876,283	34,106	694,164	0	252,167	980,437	106,061	54,969	75,028	236,058	526,351	69,763	596,114	0	596,114	
17 Comanche County	1,198,809	6,958	141,615	0	23,229	171,802	21,637	11,214	88,351	121,202	107,380	(17,416)	89,964	0	89,964	
18 Cowley County	4,433,183	25,730	523,692	0	154,868	704,290	80,014	41,470	169,370	290,854	397,090	16,190	413,280	0	413,280	
19 Crawford County	11,500,231	66,748	1,358,521	0	34,559	1,459,828	207,568	107,577	190,541	505,686	1,030,100	(55,456)	974,644	0	974,644	
20 Dickinson County	4,262,484	24,740	503,527	0	170,471	698,738	76,934	39,873	0	116,807	381,800	53,269	435,069	0	435,069	
21 Doniphan County	2,048,267	11,888	241,961	0	37,503	291,352	36,969	19,160	67,286	123,415	183,468	(1,611)	181,857	0	181,857	
22 Douglas County	15,106,264	87,677	1,784,501	0	915,980	2,788,158	272,653	141,310	0	413,963	1,353,100	242,854	1,595,954	0	1,595,954	
23 Edwards County	1,383,060	8,027	163,381	0	54,793	226,201	24,963	12,938	30,494	68,395	123,884	7,871	131,755	0	131,755	
24 Elk County	1,291,367	7,495	152,549	0	19,114	179,158	23,308	12,080	23,556	58,944	115,671	(3,759)	111,912	0	111,912	
25 Ellis County	4,754,672	27,596	561,668	0	10,768	600,032	85,817	44,477	304,724	435,018	425,886	(72,916)	352,970	0	352,970	
26 Ellsworth County	2,194,492	12,737	259,235	0	123,912	395,884	39,608	20,528	0	60,136	196,565	36,329	232,894	0	232,894	
27 Finney County	11,898,947	69,062	1,405,620	0	178,249	1,652,931	214,764	111,307	311,349	637,420	1,065,814	(27,391)	1,038,423	0	1,038,423	
28 Ford County	6,319,554	36,679	746,528	0	182,114	965,321	114,062	59,115	103,048	276,225	566,056	18,229	584,285	0	584,285	
29 Franklin County	5,292,790	30,719	625,236	0	332,409	988,364	95,530	49,511	693,442	838,483	474,086	(74,722)	399,364	0	399,364	
30 Geary County	8,198,127	47,582	968,443	0	439,440	1,455,465	147,968	76,688	20,806	245,462	734,324	97,881	832,205	0	832,205	
31 Gove County	1,452,862	8,432	171,627	0	120,621	300,680	26,223	13,591	0	39,814	130,136	32,918	163,054	0	163,054	
32 Graham County	1,769,446	10,270	209,024	0	39,293	258,587	31,937	16,552	9,544	58,033	158,493	9,137	167,630	0	167,630	
33 Gray County	2,027,444	11,767	239,502	0	70,749	322,018	36,593	18,965	141,155	196,713	181,602	(11,735)	169,867	0	169,867	
34 Greenwood County	1,781,729	10,341	210,475	0	35,845	256,661	32,158	16,667	19,316	68,141	159,593	5,222	164,815	0	164,815	

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
35 Hamilton County	\$ 1,402,057	\$ 8,138	\$ 165,624	\$ 0	\$ 35,176	\$ 208,938	\$ 25,306	\$ 13,115	\$ 8,147	\$ 46,568	\$ 125,585	\$ 9,764	\$ 135,349	\$ 0	\$ 135,349
36 Harper County	3,693,548	21,437	436,319	0	123,527	581,283	66,665	34,551	204,726	305,942	330,839	(6,842)	323,997	0	323,997
37 Harvey County	4,911,447	28,506	580,189	0	88,783	697,478	88,647	45,944	10,737	145,328	439,929	18,453	458,382	0	458,382
38 Jackson County	3,792,713	22,013	448,033	0	246,875	716,921	68,455	35,478	25,356	129,289	339,721	50,859	390,580	0	390,580
39 Jefferson County	6,260,968	36,339	739,607	0	0	775,946	113,004	58,567	182,190	353,761	560,808	(46,131)	514,677	0	514,677
40 Jewell County	2,137,299	12,405	252,478	0	65,484	330,367	38,576	19,993	0	58,569	191,442	21,796	213,238	0	213,238
41 Johnson County	118,032,475	685,059	13,943,162	0	1,981,815	16,610,036	2,130,349	1,104,123	0	3,234,472	10,572,419	528,860	11,101,279	0	11,101,279
42 Kearny County	1,833,710	10,643	216,615	0	38,313	265,571	33,097	17,153	87,075	137,325	164,249	(13,179)	151,070	0	151,070
43 Kingman County	2,463,180	14,296	290,975	0	113,346	418,617	44,458	23,042	0	67,500	220,632	29,658	250,290	0	250,290
44 Kiowa County	2,006,714	11,647	237,053	0	62,266	310,966	36,219	18,772	62,097	117,088	179,746	284	180,030	0	180,030
45 Labette County	3,062,453	17,775	361,767	0	22,408	401,950	55,274	28,647	61,728	145,649	274,310	(10,549)	263,761	0	263,761
46 Lane County	1,372,385	7,965	162,120	0	55,388	225,473	24,770	12,838	77,829	115,437	122,927	254	123,181	0	123,181
47 Leavenworth County	9,289,417	53,916	1,097,357	0	188,701	1,339,974	167,665	86,897	82,575	337,137	832,073	27,016	859,089	0	859,089
48 Lincoln County	1,645,962	9,553	194,437	0	13,003	216,993	29,708	15,397	53,746	98,851	147,432	(12,445)	134,987	0	134,987
49 Linn County	3,575,263	20,751	422,345	0	326,100	769,196	64,530	33,444	0	97,974	320,244	86,510	406,754	0	406,754
50 Logan County	947,571	5,500	111,936	0	4,756	122,192	17,103	8,864	20,565	46,532	84,876	(2,997)	81,879	0	81,879
51 Lyon County	8,468,656	49,152	1,000,401	0	252,845	1,302,398	152,851	79,219	36,734	268,804	758,555	52,024	810,579	0	810,579
52 McPherson County	6,753,387	39,197	797,776	0	141,349	978,322	121,892	63,174	8,794	193,860	604,915	31,187	636,102	0	636,102
53 Marion County	3,054,919	17,731	360,878	0	38,563	417,172	55,138	28,577	102,417	186,132	273,636	(15,456)	258,180	0	258,180
54 Marshall County	2,679,796	15,554	316,564	0	64,275	396,393	48,368	25,068	0	73,436	240,035	17,586	257,621	0	257,621
55 Meade County	2,054,208	11,923	242,663	0	27,689	282,275	37,076	19,216	27,854	84,146	184,000	(1,610)	182,390	0	182,390
56 Miami County	6,005,383	34,855	709,414	0	147,967	892,236	108,391	56,177	79,545	244,113	537,915	12,090	550,005	0	550,005
57 Mitchell County	3,209,112	18,626	379,092	0	87,768	485,486	57,921	30,019	17,820	105,760	287,447	15,287	302,734	0	302,734
58 Montgomery County	6,219,724	36,099	734,735	0	220,028	990,862	112,260	58,182	11,402	181,844	557,114	47,466	604,580	0	604,580
59 Morris County	1,636,046	9,496	193,265	0	41,425	244,186	29,529	15,304	0	44,833	146,544	10,617	157,161	0	157,161
60 Nemaha County	2,705,817	15,705	319,638	0	179,599	514,942	48,837	25,311	0	74,148	242,366	50,977	293,343	0	293,343
61 Neosho County	2,505,337	14,541	295,955	0	83,500	393,996	45,219	23,436	153,264	221,919	224,408	(8,370)	216,038	0	216,038
62 Ness County	1,672,385	9,707	197,559	0	40,217	247,483	30,185	15,644	65,433	111,262	149,799	(1,897)	147,902	0	147,902
63 Norton County	2,644,755	15,350	312,424	0	58,852	386,626	47,735	24,740	118,115	190,590	236,896	(13,247)	223,649	0	223,649
64 Osage County	3,432,147	19,920	405,439	0	193,832	619,191	61,947	32,106	109,114	203,167	307,425	11,408	318,833	0	318,833
65 Osborne County	1,768,487	10,264	208,911	0	5,325	224,500	31,919	16,543	25,767	74,229	158,407	(4,706)	153,701	0	153,701
66 Ottawa County	2,274,783	13,203	268,720	0	29,790	311,713	41,058	21,279	114,714	177,051	203,757	(24,913)	178,844	0	178,844
67 Pawnee County	2,720,513	15,790	321,374	0	126,922	464,086	49,103	25,449	0	74,552	243,682	31,288	274,970	0	274,970
68 Phillips County	2,495,575	14,484	294,802	0	65,868	375,154	45,043	23,345	483	68,871	223,534	17,060	240,594	0	240,594
69 Pratt County	4,105,012	23,826	484,924	0	59,272	568,022	74,091	38,400	22,598	135,089	367,695	7,635	375,330	0	375,330

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
70 Rawlins County	\$ 1,458,586	\$ 8,466	\$ 172,302	\$ 0	\$ 173,860	\$ 354,628	\$ 26,326	\$ 13,644	\$ 0	\$ 39,970	\$ 130,649	\$ 43,412	\$ 174,061	\$ 0	\$ 174,061
71 Reno County	12,452,598	72,275	1,471,023	0	408,931	1,952,229	224,757	116,486	114,889	456,132	1,115,405	51,384	1,166,789	0	1,166,789
72 Republic County	2,444,724	14,189	288,795	0	126,270	429,254	44,125	22,869	27,493	94,487	218,979	18,739	237,718	0	237,718
73 Rice County	2,973,839	17,260	351,299	0	65,768	434,327	53,675	27,818	15,713	97,206	266,373	15,750	282,123	0	282,123
74 Riley County	9,948,916	57,744	1,175,264	0	256,209	1,489,217	179,568	93,066	72,871	345,505	891,145	61,091	952,236	0	952,236
75 Rooks County	2,264,434	13,143	267,497	0	35,966	316,606	40,871	21,182	34,218	96,271	202,830	3,581	206,411	0	206,411
76 Rush County	1,627,258	9,445	192,228	0	43,093	244,766	29,370	15,222	0	44,592	145,757	11,803	157,560	0	157,560
77 Russell County	2,580,925	14,980	304,885	0	78,627	398,492	46,583	24,143	144,631	215,357	231,179	(13,417)	217,762	0	217,762
78 Saline County	11,758,167	68,245	1,388,990	0	689,728	2,146,963	212,223	109,990	335,965	658,178	1,053,204	132,021	1,185,225	67,920	1,253,145
79 Scott County	1,533,060	8,898	181,100	0	141,196	331,194	27,670	14,341	0	42,011	137,319	41,979	179,298	0	179,298
80 Sedgwick County	82,666,158	479,796	9,765,340	0	1,181,053	11,426,189	1,492,041	773,290	2,639,798	4,905,129	7,404,582	(334,866)	7,069,716	0	7,069,716
81 Seward County	6,565,903	38,109	775,629	0	185,560	999,298	118,508	61,420	0	179,928	588,122	49,530	637,652	0	637,652
82 Shawnee County	34,805,906	202,014	4,111,616	0	0	4,313,630	628,211	325,587	1,403,604	2,357,402	3,117,639	(387,428)	2,730,211	0	2,730,211
83 Sheridan County	1,515,083	8,794	178,977	0	80,214	267,985	27,346	14,173	0	41,519	135,709	21,603	157,312	0	157,312
84 Sherman County	2,562,376	14,872	302,693	0	133,752	451,317	46,248	23,969	0	70,217	229,517	44,200	273,717	0	273,717
85 Smith County	2,174,041	12,618	256,819	0	128,225	397,662	39,239	20,337	54,276	113,852	194,733	25,671	220,404	0	220,404
86 Stanton County	2,189,960	12,711	258,699	0	5,448	276,858	39,527	20,486	73,091	133,104	196,159	(21,718)	174,441	0	174,441
87 Stevens County	2,840,315	16,485	335,526	0	51,586	403,597	51,265	26,569	150,300	228,134	254,413	(23,158)	231,255	0	231,255
88 Sumner County	5,398,607	31,334	637,737	0	1,805,291	2,474,362	97,439	50,501	2,074,743	2,222,683	483,565	39,271	522,836	0	522,836
89 Thomas County	2,454,192	14,244	289,914	0	206,671	510,829	44,296	22,957	0	67,253	219,827	60,833	280,660	0	280,660
90 Wabaunsee County	1,778,063	10,320	210,042	0	51,277	271,639	32,092	16,633	4,343	53,068	159,265	10,667	169,932	0	169,932
91 Wallace County	851,238	4,941	100,557	0	58,912	164,410	15,364	7,963	18,366	41,693	76,247	13,657	89,904	0	89,904
92 Washington County	1,992,249	11,563	235,344	0	47,071	293,978	35,958	18,636	36,226	90,820	178,450	(2,349)	176,101	0	176,101
93 Wichita County	1,249,350	7,251	147,585	0	100,774	255,610	22,550	11,687	3,569	37,806	111,907	24,302	136,209	0	136,209
94 Wilson County	2,589,341	15,029	305,879	0	54,749	375,657	46,735	24,222	24,643	95,600	231,933	3,840	235,773	0	235,773
95 Woodson County	1,477,011	8,573	174,479	0	90,237	273,289	26,659	13,817	46,198	86,674	132,299	10,357	142,656	0	142,656
97 City of Abilene	1,487,067	8,631	175,667	0	27,421	211,719	26,840	13,911	50,680	91,431	133,200	(10,010)	123,190	0	123,190
99 City of Alma	271,364	1,575	32,056	0	8,513	42,144	4,898	2,538	47,109	54,545	24,307	(12,624)	11,683	0	11,683
100 City of Alma	52,119	303	6,157	0	1,548	8,008	941	488	1,093	2,522	4,668	33	4,701	0	4,701
102 City of Altoona	55,306	321	6,533	0	26,641	33,495	998	517	18,596	20,111	4,954	4,095	9,049	0	9,049
103 City of Anthony	1,344,028	7,801	158,770	0	0	166,571	24,258	12,573	100,245	137,076	120,387	(26,486)	93,901	0	93,901
104 City of Arkansas City	2,550,928	14,806	301,341	0	52,270	368,417	46,042	23,862	334,545	404,449	228,492	(98,983)	129,509	0	129,509
105 City of Arma	417,729	2,425	49,346	0	3,931	55,702	7,540	3,908	27,095	38,543	37,417	(5,159)	32,258	0	32,258
106 City of Ashland	339,093	1,968	40,057	0	22,744	64,769	6,120	3,172	0	9,292	30,373	5,910	36,283	0	36,283
107 City of Atchison	1,787,051	10,372	211,105	0	288,689	510,166	32,254	16,717	731,254	780,225	160,070	(80,957)	79,113	0	79,113

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
108 City of Attica	\$ 303,775	\$ 1,763	\$ 35,885	\$ 0	\$ 63,193	\$ 100,841	\$ 5,483	\$ 2,842	\$ 11,639	\$ 19,964	\$ 27,210	\$ 12,065	\$ 39,275	\$ 0	\$ 39,275
109 City of Axtell	89,233	518	10,541	0	1,536	12,595	1,611	835	4,718	7,164	7,993	(987)	7,006	0	7,006
110 City of Belle Plaine	326,408	1,894	38,559	0	0	40,453	5,891	3,053	20,618	29,562	29,237	(6,163)	23,074	0	23,074
111 City of Bucklin	109,715	637	12,961	0	12,035	25,633	1,980	1,026	12,248	15,254	9,827	(875)	8,952	0	8,952
112 City of Buhler	327,553	1,901	38,694	0	8,100	48,695	5,912	3,064	17,656	26,632	29,340	(1,686)	27,654	0	27,654
113 City of Burlingame	322,571	1,872	38,105	0	0	39,977	5,822	3,017	50,457	59,296	28,893	(14,552)	14,341	0	14,341
114 City of Burlington	1,517,806	8,809	179,299	0	15,983	204,091	27,395	14,198	11,604	53,197	135,953	2,320	138,273	0	138,273
116 City of Burrton	225,278	1,308	26,612	0	3,937	31,857	4,066	2,107	17,688	23,861	20,179	(2,497)	17,682	0	17,682
117 City of Caney	742,203	4,308	87,677	0	123,730	215,715	13,396	6,943	79,489	99,828	66,481	12,314	78,795	0	78,795
118 City of Cawker City	198,902	1,154	23,496	0	15,083	39,733	3,590	1,861	7,610	13,061	17,816	3,620	21,436	0	21,436
119 City of Cedar Vale	123,051	714	14,536	0	5,807	21,057	2,221	1,151	3,386	6,758	11,022	659	11,681	0	11,681
120 City of Chanute	5,701,299	33,090	673,494	0	189,281	895,865	102,903	53,332	14,851	171,086	510,677	55,254	565,931	3,217	569,148
122 City of Cherryvale	762,840	4,428	90,114	0	40,930	135,472	13,768	7,136	5,604	26,508	68,329	8,194	76,523	0	76,523
123 City of Chetopa	458,648	2,662	54,180	0	15,154	71,996	8,278	4,290	29,467	42,035	41,082	(6,114)	34,968	0	34,968
124 City of Cimarron	556,590	3,230	65,750	0	53,417	122,397	10,046	5,207	22,709	37,962	49,855	5,955	55,810	0	55,810
125 City of Clay Center	1,239,140	7,192	146,380	0	0	153,572	22,365	11,591	909,161	943,117	110,992	(224,483)	(113,491)	0	(113,491)
126 City of Coffeyville	4,680,074	27,163	552,856	0	0	580,019	84,471	43,779	559,700	687,950	419,204	(135,451)	283,753	0	283,753
127 City of Colby	2,677,289	15,539	316,268	0	32,019	363,826	48,322	25,044	0	73,366	239,810	7,659	247,469	0	247,469
128 City of Colony	56,358	327	6,657	0	22,236	29,220	1,017	527	16,398	17,942	5,048	855	5,903	0	5,903
129 City of Council Grove	744,137	4,319	87,905	0	1,964	94,188	13,431	6,961	51,110	71,502	66,654	(14,139)	52,515	0	52,515
130 City of Dodge City	5,654,084	32,816	667,916	0	70,994	771,726	102,050	52,890	161,277	316,217	506,448	(23,655)	482,793	0	482,793
133 City of Edna	73,422	426	8,673	0	0	9,099	1,325	687	42,519	44,531	6,577	(10,667)	(4,090)	0	(4,090)
134 City of Effingham	98,422	571	11,627	0	4,793	16,991	1,776	921	576	3,273	8,816	969	9,785	0	9,785
135 City of El Dorado	3,918,688	22,744	462,914	0	159,833	645,491	70,728	36,657	17,965	125,350	351,005	31,140	382,145	0	382,145
137 City of Ellinwood	1,014,202	5,886	119,807	0	22,223	147,916	18,305	9,487	50,330	78,122	90,844	(7,684)	83,160	0	83,160
138 City of Ellis	640,455	3,717	75,657	0	62,741	142,115	11,560	5,991	0	17,551	57,367	18,069	75,436	0	75,436
139 City of Ellsworth	907,658	5,268	107,222	0	11,365	123,855	16,382	8,491	16,122	40,995	81,301	160	81,461	0	81,461
140 City of Enterprise	163,830	951	19,354	0	14,851	35,156	2,957	1,533	43,947	48,437	14,675	(8,587)	6,088	0	6,088
141 City of Erie	301,346	1,749	35,598	0	5,176	42,523	5,439	2,819	20,501	28,759	26,992	(5,000)	21,992	0	21,992
142 City of Eudora	1,394,059	8,091	164,680	0	101,079	273,850	25,161	13,041	0	38,202	124,869	29,335	154,204	0	154,204
143 City of Florence	136,139	790	16,082	0	23,437	40,309	2,457	1,273	4,352	8,082	12,194	3,897	16,091	0	16,091
144 City of Fort Scott	1,950,974	11,323	230,469	0	94,986	336,778	35,213	18,250	0	53,463	174,753	26,133	200,886	0	200,886
145 City of Fredonia	943,966	5,479	111,510	0	0	116,989	17,038	8,830	55,902	81,770	84,553	(13,593)	70,960	0	70,960
146 City of Frontenac	1,032,673	5,994	121,989	0	110,425	238,408	18,639	9,660	54,267	82,566	92,499	11,921	104,420	0	104,420
147 City of Garden City	8,739,541	50,724	1,032,401	0	250,859	1,333,984	157,740	81,753	949	240,442	782,819	62,464	845,283	0	845,283
148 City of Garnett	2,294,879	13,320	271,094	0	47,800	332,214	41,420	21,467	46,239	109,126	205,557	(3,895)	201,662	0	201,662

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
149 City of Gas	\$ 136,231	\$ 791	\$ 16,093	\$ 0	\$ 16,975	\$ 33,859	\$ 2,459	\$ 1,274	\$ 1,257	\$ 4,990	\$ 12,203	\$ 4,381	\$ 16,584	\$ 0	\$ 16,584
150 City of Geneseo	41,151	239	4,862	0	21,053	26,154	743	385	26,961	28,089	3,686	(3,820)	(134)	0	(134)
151 City of Girard	753,604	4,374	89,024	0	0	93,398	13,602	7,049	125,448	146,099	67,502	(34,279)	33,223	0	33,223
152 City of Glasco	98,654	573	11,654	0	1,535	13,762	1,781	923	164	2,868	8,837	429	9,266	0	9,266
153 City of Goodland	2,015,114	11,696	238,045	0	100,782	350,523	36,371	18,850	38,746	93,967	180,498	16,727	197,225	0	197,225
155 City of Greensburg	541,754	3,144	63,997	0	5,939	73,080	9,778	5,068	43,913	58,759	48,526	(8,837)	39,689	0	39,689
156 City of Grenola	35,257	205	4,165	0	1,556	5,926	636	330	2,303	3,269	3,158	(204)	2,954	0	2,954
158 City of Hanover	68,023	395	8,035	0	6,149	14,579	1,228	636	5,423	7,287	6,093	731	6,824	0	6,824
159 City of Harper	432,225	2,509	51,058	0	32,250	85,817	7,801	4,043	3,201	15,045	38,715	9,349	48,064	0	48,064
160 City of Hays	4,814,124	27,941	568,692	0	0	596,633	86,890	45,033	208,385	340,308	431,211	(52,038)	379,173	0	379,173
162 City of Hesston	1,519,198	8,817	179,462	0	79,103	267,382	27,420	14,211	14,638	56,269	136,078	14,137	150,215	0	150,215
163 City of Hillsboro	1,147,308	6,659	135,532	0	1,564	143,755	20,708	10,732	37,689	69,129	102,767	(8,665)	94,102	0	94,102
164 City of Hoisington	1,295,575	7,520	153,046	0	59,983	220,549	23,384	12,119	22,406	57,909	116,047	6,547	122,594	5,771	128,365
165 City of Holton	1,848,360	10,728	218,347	0	0	229,075	33,361	17,290	48,572	99,223	165,562	(12,732)	152,830	0	152,830
166 City of Holyrood	143,363	832	16,935	0	20,305	38,072	2,588	1,341	1,489	5,418	12,841	6,116	18,957	0	18,957
167 City of Horton	625,093	3,628	73,842	0	7,663	85,133	11,282	5,847	34,177	51,306	55,991	(10,117)	45,874	0	45,874
168 City of Hugoton	1,488,242	8,638	175,806	0	98,995	283,439	26,861	13,922	0	40,783	133,305	26,610	159,915	0	159,915
169 City of Humboldt	844,245	4,900	99,730	0	39,815	144,445	15,238	7,897	0	23,135	75,621	12,507	88,128	0	88,128
170 City of Hutchinson	9,549,272	55,424	1,128,054	0	140,318	1,323,796	172,355	89,327	354,577	616,259	855,348	(74,525)	780,823	0	780,823
172 City of Iola	4,695,498	27,253	554,679	0	361,002	942,934	84,749	43,923	0	128,672	420,586	107,068	527,654	0	527,654
173 City of Jamestown	89,387	519	10,559	0	2,622	13,700	1,613	836	4,259	6,708	8,007	(736)	7,271	0	7,271
174 City of Jetmore	295,251	1,714	34,878	0	27,173	63,765	5,329	2,762	6,588	14,679	26,446	7,701	34,147	0	34,147
176 City of Johnson City	438,536	2,545	51,804	0	15,209	69,558	7,915	4,102	32,261	44,278	39,281	(5,777)	33,504	0	33,504
177 City of Junction City	3,249,381	18,859	383,849	0	60,372	463,080	58,648	30,396	126,943	215,987	291,054	(17,404)	273,650	0	273,650
179 City of Kingman	1,430,368	8,302	168,970	0	0	177,272	25,817	13,380	48,097	87,294	128,121	(12,347)	115,774	0	115,774
180 City of Kinsley	419,044	2,432	49,501	0	26,241	78,174	7,563	3,920	0	11,483	37,535	6,535	44,070	0	44,070
182 City of La Crosse	398,190	2,311	47,038	0	6,040	55,389	7,187	3,725	51,253	62,165	35,667	(14,814)	20,853	0	20,853
184 City of Lakin	587,082	3,407	69,352	0	7,507	80,266	10,596	5,492	122,977	139,065	52,586	(27,488)	25,098	0	25,098
185 City of Larned	2,334,174	13,548	275,736	0	100,518	389,802	42,129	21,835	0	63,964	209,077	31,458	240,535	0	240,535
186 City of Lawrence	26,042,494	151,151	3,076,396	0	587,693	3,815,240	470,041	243,611	0	713,652	2,332,681	155,243	2,487,924	0	2,487,924
187 City of Leavenworth	5,007,441	29,063	591,528	0	119,601	740,192	90,379	46,841	554,966	692,186	448,527	(94,826)	353,701	18,976	372,677
188 City of Liberal	5,507,255	31,964	650,572	0	269,754	952,290	99,400	51,517	142,191	293,108	493,296	13,296	506,592	0	506,592
189 City of Lindsborg	1,377,181	7,993	162,686	0	5,375	176,054	24,857	12,883	12,226	49,966	123,357	(1,045)	122,312	0	122,312
190 City of Lucas	153,249	889	18,103	0	27,085	46,077	2,766	1,434	412	4,612	13,727	6,072	19,799	0	19,799
191 City of Lyons	987,082	5,729	116,604	0	42,671	165,004	17,816	9,234	86,086	113,136	88,415	(5,873)	82,542	0	82,542

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
192 City of Madison	\$ 144,709	\$ 840	\$ 17,094	\$ 0	\$ 23,673	\$ 41,607	\$ 2,612	\$ 1,354	\$ 0	\$ 3,966	\$ 12,962	\$ 6,115	\$ 19,077	\$ 0	\$ 19,077
193 City of Marion	687,067	3,988	81,163	0	47,307	132,458	12,401	6,427	39,948	58,776	61,542	1,211	62,753	0	62,753
194 City of Marysville	1,242,296	7,210	146,752	0	0	153,962	22,422	11,621	25,839	59,882	111,275	(6,717)	104,558	0	104,558
195 City of Mayetta	27,413	159	3,238	0	257	3,654	495	256	2,044	2,795	2,455	(408)	2,047	0	2,047
196 City of McCune	62,717	364	7,409	0	4,558	12,331	1,132	587	7,042	8,761	5,618	(1,342)	4,276	0	4,276
197 City of Meade	590,594	3,428	69,766	0	8,564	81,758	10,660	5,525	57,180	73,365	52,901	(10,778)	42,123	0	42,123
198 City of Miltonvale	86,711	503	10,243	0	1,925	12,671	1,565	811	1,540	3,916	7,767	(80)	7,687	0	7,687
199 City of Minneapolis	937,392	5,441	110,734	0	21,981	138,156	16,919	8,769	0	25,688	83,964	5,043	89,007	0	89,007
200 City of Minneola	121,829	707	14,392	0	4,713	19,812	2,199	1,140	21,196	24,535	10,912	(3,555)	7,357	0	7,357
201 City of Montezuma	307,874	1,787	36,369	0	16,165	54,321	5,557	2,880	1,851	10,288	27,577	4,615	32,192	0	32,192
202 City of Moran	184,437	1,070	21,787	0	663	23,520	3,329	1,725	1,720	6,774	16,520	(378)	16,142	0	16,142
203 City of Morrill	57,132	332	6,749	0	1,927	9,008	1,031	534	1,385	2,950	5,117	328	5,445	0	5,445
205 City of Mulvane	3,546,658	20,585	418,966	0	370,117	809,668	64,014	33,177	195,637	292,828	317,682	76,426	394,108	0	394,108
206 City of Natoma	43,007	250	5,080	0	1,098	6,428	776	402	2,769	3,947	3,852	(321)	3,531	0	3,531
207 City of Neodesha	1,688,119	9,798	199,417	0	0	209,215	30,469	15,791	145,693	191,953	151,208	(36,261)	114,947	0	114,947
208 City of Newton	5,686,447	33,004	671,739	0	139,059	843,802	102,635	53,193	0	155,828	509,347	42,283	551,630	0	551,630
209 City of Norton	1,361,092	7,900	160,785	0	21,659	190,344	24,566	12,732	65,484	102,782	121,916	(17,935)	103,981	0	103,981
210 City of Oberlin	644,137	3,739	76,091	0	35,714	115,544	11,626	6,025	9,297	26,948	57,697	6,736	64,433	0	64,433
211 City of Olathe	28,115,405	163,182	3,321,269	0	984,975	4,469,426	507,455	263,002	3,829	774,286	2,518,356	305,743	2,824,099	0	2,824,099
212 City of Osage City	1,264,496	7,339	149,374	0	28,367	185,080	22,823	11,829	6,437	41,089	113,264	5,723	118,987	0	118,987
213 City of Osawatomie	2,041,213	11,847	241,128	0	102,196	355,171	36,842	19,094	103,914	159,850	182,836	2,177	185,013	0	185,013
214 City of Oswego	386,711	2,244	45,682	0	0	47,926	6,980	3,617	48,989	59,586	34,639	(12,604)	22,035	0	22,035
215 City of Ottawa	5,037,298	29,237	595,055	0	121,250	745,542	90,918	47,121	42,532	180,571	451,201	21,569	472,770	0	472,770
216 City of Oxford	275,959	1,602	32,599	0	10,236	44,437	4,981	2,581	18,659	26,221	24,718	(1,815)	22,903	0	22,903
217 City of Paola	1,523,422	8,842	179,961	0	27,270	216,073	27,496	14,251	57,218	98,965	136,456	(10,009)	126,447	0	126,447
218 City of Parsons	2,481,203	14,401	293,105	0	98,626	406,132	44,783	23,210	149,714	217,707	222,247	(4,514)	217,733	0	217,733
219 City of Peabody	263,954	1,532	31,181	0	23,185	55,898	4,764	2,469	32,082	39,315	23,643	(6,070)	17,573	0	17,573
220 City of Phillipsburg	768,982	4,463	90,840	0	20,241	115,544	13,879	7,193	7,856	28,928	68,879	3,471	72,350	0	72,350
221 City of Pittsburg	5,412,933	31,417	639,428	0	25,288	696,133	97,698	50,635	72,179	220,512	484,848	(7,082)	477,766	0	477,766
222 City of Pratt	4,057,549	23,550	479,318	0	3,003	505,871	73,235	37,956	56,493	167,684	363,443	(11,569)	351,874	0	351,874
224 City of Riley	112,794	655	13,324	0	1,297	15,276	2,036	1,055	384	3,475	10,103	201	10,304	0	10,304
225 City of Russell	2,910,721	16,894	343,843	0	69,086	429,823	52,536	27,228	0	79,764	260,719	16,981	277,700	0	277,700
226 City of Sabetha	1,487,407	8,633	175,707	0	129,580	313,920	26,846	13,914	0	40,760	133,230	33,913	167,143	0	167,143
228 City of Sedan	276,887	1,607	32,709	0	24,201	58,517	4,998	2,590	1,181	8,769	24,801	5,177	29,978	0	29,978
229 City of Seneca	684,452	3,973	80,855	0	0	84,828	12,354	6,403	81,625	100,382	61,308	(22,316)	38,992	0	38,992

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
230 City of Sharon Springs	\$ 217,853	\$ 1,264	\$ 25,735	\$ 0	\$ 17,987	\$ 44,986	\$ 3,932	\$ 2,038	\$ 0	\$ 5,970	\$ 19,514	\$ 4,861	\$ 24,375	\$ 0	\$ 24,375
231 City of Solomon	211,881	1,230	25,029	0	14,437	40,696	3,824	1,982	3,429	9,235	18,979	2,455	21,434	0	21,434
232 City of Stafford	462,887	2,687	54,681	0	45,370	102,738	8,355	4,330	4,683	17,368	41,462	11,946	53,408	0	53,408
233 City of St John	419,864	2,437	49,599	0	2,621	54,657	7,578	3,928	28,217	39,723	37,608	(8,328)	29,280	0	29,280
234 City of St Marys	886,386	5,145	104,708	0	8,118	117,971	15,998	8,292	44,587	68,877	79,395	(9,808)	69,587	0	69,587
235 City of Topeka	25,157,903	146,017	2,971,899	0	48,346	3,166,262	454,075	235,336	635,899	1,325,310	2,253,446	(167,148)	2,086,298	0	2,086,298
237 City of Ulysses	1,710,288	9,927	202,036	0	75,719	287,682	30,869	15,999	13,038	59,906	153,194	13,135	166,329	0	166,329
239 City of Wakeeney	638,815	3,708	75,463	0	22,252	101,423	11,530	5,976	20,221	37,727	57,220	119	57,339	0	57,339
240 City of Wakefield	78,094	453	9,225	0	11,064	20,742	1,410	731	1,880	4,021	6,995	2,042	9,037	0	9,037
242 City of Wamego	1,642,620	9,534	194,042	0	24,112	227,688	29,648	15,366	14,921	59,935	147,133	4,715	151,848	0	151,848
243 City of Washington	287,686	1,670	33,984	0	2,124	37,778	5,192	2,691	22,009	29,892	25,769	(4,832)	20,937	0	20,937
244 City of Waterville	185,860	1,079	21,956	0	14,683	37,718	3,355	1,739	30,408	35,502	16,648	(3,265)	13,383	0	13,383
245 City of Waverly	71,519	415	8,448	0	1,769	10,632	1,291	669	768	2,728	6,406	360	6,766	0	6,766
246 City of Wellington	3,495,436	20,288	412,916	0	0	433,204	63,089	32,698	167,464	263,251	313,094	(42,573)	270,521	0	270,521
247 City of Wilson	157,534	914	18,610	0	15,635	35,159	2,843	1,474	7,459	11,776	14,111	2,768	16,879	0	16,879
248 City of Winfield	5,953,805	34,556	703,322	0	74,710	812,588	107,460	55,694	141,612	304,766	533,295	(27,507)	505,788	0	505,788
249 City of Yates Center	338,258	1,963	39,959	0	23,514	65,436	6,105	3,164	14,109	23,378	30,298	1,040	31,338	0	31,338
252 Mission Twp Brown County	34,545	201	4,081	0	0	4,282	624	323	1,029	1,976	3,094	(266)	2,828	0	2,828
259 William Newton Memorial Hospital	12,179,176	70,688	1,438,724	0	715,070	2,224,482	219,822	113,929	0	333,751	1,090,914	212,211	1,303,125	0	1,303,125
260 Anthony Public Library	41,290	240	4,878	0	591	5,709	745	386	7,812	8,943	3,698	(2,318)	1,380	0	1,380
261 Arkansas City Public Library	140,408	815	16,587	0	34,635	52,037	2,534	1,313	10,290	14,137	12,577	5,225	17,802	0	17,802
262 Cherryvale Public Library	4,270	25	505	0	13,054	13,584	77	40	18,066	18,183	382	149	531	0	531
263 Clay Center Carnegie Library	62,082	360	7,334	0	15,616	23,310	1,121	581	11,639	13,341	5,561	1,066	6,627	0	6,627
264 Dodge City Public Library	595,653	3,457	70,365	0	14,696	88,518	10,751	5,572	11,984	28,307	53,354	665	54,019	0	54,019
266 Emporia Public Library	366,166	2,125	43,255	0	7,917	53,297	6,609	3,425	13,352	23,386	32,798	(1,318)	31,480	0	31,480
268 Harper Public Library	19,709	114	2,329	0	4,463	6,906	356	184	0	540	1,765	1,123	2,888	0	2,888
269 Hutchinson Public Library	1,023,639	5,941	120,922	0	34,579	161,442	18,476	9,575	0	28,051	91,689	8,023	99,712	0	99,712
270 Independence Public Library	202,243	1,174	23,891	0	21,675	46,740	3,650	1,892	50,443	55,985	18,115	(4,030)	14,085	0	14,085
271 Lawrence Public Library	1,914,031	11,109	226,104	0	207,003	444,216	34,546	17,905	12,023	64,474	171,444	54,363	225,807	0	225,807
274 Minneapolis Public Library	26,795	156	3,165	0	300	3,621	484	251	659	1,394	2,400	(74)	2,326	0	2,326
275 Newton Public Library	301,346	1,749	35,598	0	15,035	52,382	5,439	2,819	2,477	10,735	26,992	3,087	30,079	0	30,079
276 Norton Public Library	75,804	440	8,955	0	16,420	25,815	1,368	709	13,513	15,590	6,790	2,277	9,067	0	9,067
277 Parsons Public Library	210,458	1,222	24,862	0	10,819	36,903	3,799	1,969	5,863	11,631	18,851	434	19,285	0	19,285
280 Topeka/Shawnee County Public Library	7,104,006	41,232	839,195	0	40,238	920,665	128,220	66,454	22,929	217,603	636,321	6,365	642,686	0	642,686
281 Wichita County Library	19,988	116	2,361	0	1,513	3,990	361	187	10,330	10,878	1,790	(2,001)	(211)	0	(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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
282 Winfield Public Library	\$ 153,806	\$ 893	\$ 18,169	\$ 0	\$ 1,837	\$ 20,899	\$ 2,776	\$ 1,439	\$ 14,215	\$ 18,430	\$ 13,777	\$ (2,873)	\$ 10,904	\$ 0	\$ 10,904
289 Highland Cemetery Dist 9	27,027	157	3,193	0	1,044	4,394	488	253	3,933	4,674	2,421	(504)	1,917	0	1,917
295 Leavenworth Waterworks Board	1,760,411	10,217	207,957	0	14,667	232,841	31,774	16,468	6,177	54,419	157,684	2,204	159,888	0	159,888
297 Clark County	969,926	5,629	114,577	0	49,894	170,100	17,506	9,073	15,363	41,942	86,878	9,591	96,469	0	96,469
298 Grant Co	2,896,503	16,811	342,164	0	0	358,975	52,279	27,095	180,205	259,579	259,446	(53,422)	206,024	0	206,024
299 Decatur County	1,199,381	6,961	141,683	0	97,785	246,429	21,648	11,219	6,588	39,455	107,431	27,515	134,946	0	134,946
300 Morton County	1,994,678	11,577	235,631	0	107,044	354,252	36,002	18,659	99,593	154,254	178,668	11,382	190,050	0	190,050
301 Pottawatomie County	5,163,737	29,970	609,992	0	481,868	1,121,830	93,200	48,304	0	141,504	462,527	120,577	583,104	0	583,104
302 Stafford County	1,724,953	10,012	203,769	0	104,653	318,434	31,134	16,136	60,897	108,167	154,508	20,962	175,470	0	175,470
303 Trego County	1,897,540	11,013	224,156	0	81,693	316,862	34,249	17,750	0	51,999	169,967	22,704	192,671	0	192,671
304 City of Augusta	2,745,250	15,933	324,296	0	0	340,229	49,549	25,680	587,052	662,281	245,898	(148,583)	97,315	0	97,315
307 City of Bonner Springs	2,600,959	15,096	307,251	0	123,530	445,877	46,945	24,330	36,359	107,634	232,973	21,771	254,744	0	254,744
308 City of Centralia	97,200	564	11,482	0	16,575	28,621	1,754	909	1,954	4,617	8,706	3,323	12,029	0	12,029
309 City of Clifton	92,280	536	10,901	0	10,972	22,409	1,666	863	13,938	16,467	8,266	(1,823)	6,443	0	6,443
310 City of Douglass	325,387	1,889	38,438	0	17,554	57,881	5,873	3,044	11,938	20,855	29,146	2,025	31,171	0	31,171
311 City of Elkhart	548,329	3,183	64,774	0	12,110	80,067	9,897	5,129	0	15,026	49,115	3,439	52,554	0	52,554
314 City of Herington	738,459	4,286	87,234	0	0	91,520	13,328	6,908	101,592	121,828	66,145	(24,285)	41,860	0	41,860
315 City of Hiawatha	930,631	5,401	109,935	0	52,256	167,592	16,797	8,705	0	25,502	83,359	16,613	99,972	0	99,972
316 City of Independence	4,196,612	24,357	495,745	0	165,014	685,116	75,745	39,257	0	115,002	375,899	46,331	422,230	0	422,230
317 City of La Cygne	333,308	1,935	39,374	0	9,219	50,528	6,016	3,118	10,274	19,408	29,855	(1,537)	28,318	0	28,318
318 City of Manhattan	12,828,541	74,457	1,515,434	0	393,746	1,983,637	231,542	120,003	0	351,545	1,149,080	112,663	1,261,743	0	1,261,743
319 City of McPherson	7,407,332	42,992	875,027	0	174,127	1,092,146	133,695	69,291	14,233	217,219	663,490	34,679	698,169	0	698,169
320 City of Mount Hope	159,499	926	18,842	0	3,364	23,132	2,879	1,492	20,978	25,349	14,287	(5,993)	8,294	0	8,294
321 City of St Francis	440,223	2,555	52,003	0	0	54,558	7,946	4,118	40,498	52,562	39,432	(11,858)	27,574	0	27,574
322 City of Salina	11,770,698	68,317	1,390,471	0	355	1,459,143	212,449	110,108	422,261	744,818	1,054,326	(111,485)	942,841	0	942,841
323 City of Sedgwick	449,954	2,612	53,153	0	23,743	79,508	8,121	4,209	11,562	23,892	40,303	2,853	43,156	0	43,156
324 City of Stockton	1,537,237	8,922	181,593	0	26,262	216,777	27,746	14,380	23,566	65,692	137,694	4,083	141,777	0	141,777
338 Newman Regional Health Center	21,690,948	125,895	2,562,348	0	1,515,368	4,203,611	391,500	202,905	436,896	1,031,301	1,942,904	277,716	2,220,620	0	2,220,620
341 Pioneer Memorial Library	146,658	851	17,325	0	580	18,756	2,647	1,372	4,616	8,635	13,137	(1,137)	12,000	0	12,000
342 Council Grove Public Library	43,178	251	5,100	0	10,353	15,704	779	404	7,100	8,283	3,868	1,046	4,914	0	4,914
343 Bradford Memorial Library	209,901	1,218	24,796	0	233	26,247	3,789	1,963	20,903	26,655	18,801	(6,834)	11,967	0	11,967
345 Fort Scott Public Library	134,483	781	15,886	0	2,270	18,937	2,427	1,258	5,898	9,583	12,046	(1,245)	10,801	0	10,801
348 Girard Public Library	101,764	591	12,022	0	1,894	14,507	1,837	952	6,914	9,703	9,115	(919)	8,196	0	8,196
349 Hillsboro Public Library	31,389	182	3,708	0	2,336	6,226	567	294	2,845	3,706	2,812	(58)	2,754	0	2,754
350 Jordaan Memorial Library	69,477	403	8,208	0	4,365	12,976	1,254	650	13,878	15,782	6,223	(3,815)	2,408	0	2,408

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
351 Meade Public Library	\$ 44,709	\$ 259	\$ 5,282	\$ 0	\$ 2,282	\$ 7,823	\$ 807	\$ 418	\$ 3,328	\$ 4,553	\$ 4,005	\$ (53)	\$ 3,952	\$ 0	\$ 3,952
352 Ottawa Library	341,847	1,984	40,382	0	15,718	58,084	6,170	3,198	12,500	21,868	30,620	1,905	32,525	0	32,525
353 Salina Public Library	1,124,257	6,525	132,808	0	14,355	153,688	20,292	10,517	1,364	32,173	100,702	2,908	103,610	0	103,610
354 Stockton Public Library	27,444	159	3,242	0	1,035	4,436	495	257	3,003	3,755	2,458	(820)	1,638	0	1,638
355 Wellington Public Library	102,800	597	12,144	0	12,717	25,458	1,855	962	6,552	9,369	9,208	2,444	11,652	0	11,652
361 Garden City Recreation Commission	624,520	3,625	73,774	0	1,240	78,639	11,272	5,842	27,426	44,540	55,940	(6,067)	49,873	0	49,873
362 Lawrence/Douglas County Health Dept	1,864,310	10,820	220,230	0	69,453	300,503	33,649	17,439	0	51,088	166,990	18,555	185,545	0	185,545
366 City of Concordia	1,283,137	7,447	151,577	0	9,509	168,533	23,159	12,003	170,601	205,763	114,933	(49,970)	64,963	0	64,963
367 City of Eureka	524,195	3,042	61,923	0	5,261	70,226	9,461	4,904	16,029	30,394	46,953	(3,467)	43,486	0	43,486
368 City of Howard	502,553	2,917	59,366	0	0	62,283	9,071	4,701	419,778	433,550	45,015	(102,293)	(57,278)	0	(57,278)
370 City of Lenora	56,745	329	6,704	0	4,502	11,535	1,024	531	3,357	4,912	5,083	317	5,400	0	5,400
371 City of Pomona	144,786	840	17,104	0	1,129	19,073	2,613	1,354	11,332	15,299	12,969	(3,036)	9,933	0	9,933
373 City of Syracuse	337,825	1,961	39,908	0	6,657	48,526	6,097	3,160	19,881	29,138	30,260	(4,506)	25,754	0	25,754
374 City of Turon	127,290	739	15,036	0	54,410	70,185	2,297	1,191	6,916	10,404	11,402	10,766	22,168	0	22,168
375 Eudora Twp Douglas County	35,149	204	4,152	0	647	5,003	634	329	2,433	3,396	3,148	(359)	2,789	0	2,789
378 Norton County Hospital	5,577,598	32,372	658,881	0	370,401	1,061,654	100,670	52,175	0	152,845	499,597	94,059	593,656	0	593,656
380 Haskell County	2,669,353	15,493	315,330	0	193,141	523,964	48,179	24,970	0	73,149	239,100	48,101	287,201	0	287,201
381 Hodgeman County	1,303,945	7,568	154,034	0	18,754	180,356	23,535	12,198	41,268	77,001	116,797	(3,364)	113,433	0	113,433
384 City of Arlington	51,160	297	6,044	0	281	6,622	923	479	3,652	5,054	4,583	(999)	3,584	0	3,584
385 City of Baldwin City	1,339,526	7,775	158,238	0	93,217	259,230	24,177	12,530	24,592	61,299	119,984	22,128	142,112	0	142,112
387 City of Beloit	2,416,754	14,027	285,491	0	85,983	385,501	43,620	22,607	83,633	149,860	216,474	(10,338)	206,136	0	206,136
388 City of Bennington	71,488	415	8,445	0	6,814	15,674	1,290	669	3,835	5,794	6,403	214	6,617	0	6,617
389 City of Bird City	75,588	439	8,929	0	5,650	15,018	1,364	707	8,475	10,546	6,771	(551)	6,220	0	6,220
391 City of Canton	156,977	911	18,543	0	17,846	37,300	2,833	1,468	15,804	20,105	14,061	(935)	13,126	0	13,126
392 City of Chapman	553,032	3,210	65,330	0	60,044	128,584	9,982	5,173	52,354	67,509	49,536	(3,945)	45,591	0	45,591
393 City of Emporia	5,032,781	29,210	594,522	0	4,480	628,212	90,837	47,079	386,078	523,994	450,797	(98,031)	352,766	0	352,766
394 City of Frankfort	154,765	898	18,282	0	6,561	25,741	2,793	1,448	0	4,241	13,863	1,773	15,636	0	15,636
395 City of Gardner	5,347,772	31,039	631,732	0	764,543	1,427,314	96,522	50,025	49,719	196,266	479,011	180,733	659,744	0	659,744
397 City of Mankato	242,126	1,405	28,603	0	3,327	33,335	4,370	2,265	23,579	30,214	21,688	(4,128)	17,560	0	17,560
398 City of Marquette	109,189	634	12,898	0	0	13,532	1,971	1,021	18,817	21,809	9,780	(4,544)	5,236	0	5,236
399 City of Moline	56,900	330	6,722	0	19,887	26,939	1,027	532	0	1,559	5,097	5,323	10,420	0	10,420
400 City of Mound City	214,666	1,246	25,359	0	23,842	50,447	3,875	2,008	14,966	20,849	19,228	3,283	22,511	0	22,511
401 City of Ness City	306,590	1,779	36,218	0	23,858	61,855	5,534	2,868	0	8,402	27,462	6,436	33,898	0	33,898
403 City of Osborne	693,951	4,028	81,976	0	36,062	122,066	12,525	6,491	40,847	59,863	62,159	(1,673)	60,486	0	60,486
404 City of Rossville	148,391	861	17,530	0	940	19,331	2,678	1,388	1,193	5,259	13,292	(211)	13,081	0	13,081

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
405 City of Scandia	\$ 84,174	\$ 489	\$ 9,944	\$ 0	\$ 3,484	\$ 13,917	\$ 1,519	\$ 787	\$ 0	\$ 2,306	\$ 7,540	\$ 1,095	\$ 8,635	\$ 0	\$ 8,635
406 City of Spring Hill	1,354,641	7,862	160,023	0	49,071	216,956	24,450	12,672	27,244	64,366	121,338	6,510	127,848	0	127,848
407 City of Sterling	860,396	4,994	101,639	0	40,977	147,610	15,529	8,048	135,660	159,237	77,067	(17,953)	59,114	0	59,114
409 City of Valley Falls	288,861	1,677	34,123	0	40,754	76,554	5,214	2,702	9,395	17,311	25,874	6,280	32,154	0	32,154
411 El Dorado Twp Butler County	78,373	455	9,258	0	915	10,628	1,415	733	1,863	4,011	7,020	(130)	6,890	0	6,890
417 Palmyra Twp Douglas Co	69,663	404	8,230	0	52,409	61,043	1,257	652	0	1,909	6,240	11,519	17,759	0	17,759
419 Sumner Regional Medical Center	3,094,647	17,961	365,570	0	403,552	787,083	55,855	28,948	1,733,057	1,817,860	277,194	(397,219)	(120,025)	0	(120,025)
420 Wilson Medical Center	5,320,467	30,880	628,506	0	738,671	1,398,057	96,029	49,770	25,513	171,312	476,565	193,692	670,257	0	670,257
421 Port Library	68,069	395	8,041	0	7,777	16,213	1,229	637	7,053	8,919	6,097	1,013	7,110	0	7,110
422 Goodland Public Library	80,832	469	9,549	0	1,379	11,397	1,459	756	3,119	5,334	7,240	(262)	6,978	0	6,978
425 Leavenworth Public Library	510,628	2,964	60,321	0	31,098	94,383	9,216	4,777	11,532	25,525	45,738	3,421	49,159	0	49,159
427 Wm A Rankin Memorial Library	59,437	345	7,022	0	1,337	8,704	1,073	556	0	1,629	5,324	362	5,686	0	5,686
428 Pratt Public Library	106,884	620	12,626	0	11,591	24,837	1,929	1,000	1,315	4,244	9,574	3,106	12,680	0	12,680
429 Russell Public Library	30,121	175	3,558	0	0	3,733	544	282	1,719	2,545	2,698	(448)	2,250	0	2,250
430 Seneca Free Library	38,691	225	4,571	0	2,831	7,627	698	362	0	1,060	3,466	851	4,317	0	4,317
431 City Cowley Co Joint Board of Health	539,356	3,130	63,714	0	12,219	79,063	9,735	5,045	6,642	21,422	48,311	1,107	49,418	0	49,418
434 City of Mulberry	164,558	955	19,439	0	8,136	28,530	2,970	1,539	2,661	7,170	14,740	1,483	16,223	0	16,223
435 City of Atwood	299,288	1,737	35,355	0	29,050	66,142	5,402	2,800	14,001	22,203	26,808	4,828	31,636	0	31,636
436 City of Lincoln Center	382,209	2,218	45,151	0	1,292	48,661	6,898	3,575	8,769	19,242	34,235	(2,171)	32,064	0	32,064
438 Manhattan Public Library	1,716,538	9,963	202,775	0	43,334	256,072	30,982	16,057	5,144	52,183	153,754	11,203	164,957	0	164,957
439 Junction City/Geary Co Health Dept	0	0	0	0	0	0	0	0	585,510	585,510	0	(142,739)	(142,739)	0	(142,739)
440 City of Little River	135,876	789	16,051	0	6,482	23,322	2,452	1,271	8,011	11,734	12,171	(500)	11,671	0	11,671
442 City of Belleville	982,286	5,701	116,037	0	8,883	130,621	17,729	9,189	12,151	39,069	87,985	(183)	87,802	0	87,802
443 City of Lyndon	274,257	1,592	32,397	0	9,482	43,471	4,950	2,566	39,014	46,530	24,566	(5,686)	18,880	0	18,880
445 City of Smith Center	518,704	3,011	61,275	0	9,357	73,643	9,362	4,852	31,788	46,002	46,461	(6,719)	39,742	0	39,742
451 Belleville Public Library	92,420	536	10,918	0	8,478	19,932	1,668	865	0	2,533	8,278	2,142	10,420	0	10,420
452 Chanute Public Library	167,946	975	19,839	0	2,989	23,803	3,031	1,571	0	4,602	15,043	911	15,954	0	15,954
454 Olathe Public Library	1,871,256	10,861	221,051	0	89,548	321,460	33,774	17,504	0	51,278	167,612	24,734	192,346	0	192,346
458 City of Leoti	321,952	1,869	38,033	0	28,331	68,233	5,811	3,012	24,029	32,852	28,838	(1,427)	27,411	0	27,411
459 City of Shawnee	8,409,482	48,809	993,411	0	307,786	1,350,006	151,783	78,665	0	230,448	753,255	85,960	839,215	139,174	978,389
461 City of Luray	78,837	458	9,313	0	17,744	27,515	1,423	737	14,913	17,073	7,062	672	7,734	0	7,734
463 City of Strong City	140,223	814	16,564	0	18,475	35,853	2,531	1,312	0	3,843	12,560	4,754	17,314	0	17,314
467 Coffeyville Public Library	156,683	909	18,509	0	5,508	24,926	2,828	1,466	7,728	12,022	14,034	77	14,111	0	14,111
468 Great Bend Public Library	230,074	1,335	27,179	0	0	28,514	4,153	2,152	3,683	9,988	20,608	(979)	19,629	0	19,629
473 City of Galva	242,729	1,409	28,674	0	5,090	35,173	4,381	2,271	11,873	18,525	21,742	(877)	20,865	0	20,865
474 City of Oakley	846,179	4,911	99,959	0	17,007	121,877	15,273	7,915	22,687	45,875	75,794	887	76,681	0	76,681

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
475 City of Udall	\$ 232,147	\$ 1,347	\$ 27,423	\$ 0	\$ 28,064	\$ 56,834	\$ 4,190	\$ 2,172	\$ 24,593	\$ 30,955	\$ 20,794	\$ 202	\$ 20,996	\$ 0	\$ 20,996
478 McPherson Public Library	379,950	2,205	44,884	0	8,095	55,184	6,858	3,554	13,449	23,861	34,033	(1,293)	32,740	0	32,740
479 City of Scranton	144,137	837	17,027	0	2,382	20,246	2,602	1,348	20,048	23,998	12,911	(4,225)	8,686	0	8,686
480 City of Lenexa	12,138,319	70,451	1,433,898	0	746,468	2,250,817	219,084	113,546	0	332,630	1,087,255	176,905	1,264,160	0	1,264,160
483 Soldier Twp Shawnee County	705,538	4,095	83,345	0	30,454	117,894	12,734	6,600	24,594	43,928	63,197	693	63,890	0	63,890
485 Kingman Carnegie Library	65,223	379	7,705	0	346	8,430	1,177	610	5,052	6,839	5,842	(1,095)	4,747	0	4,747
486 Lyons Public Library	38,459	223	4,544	0	0	4,767	694	360	871	1,925	3,445	(252)	3,193	0	3,193
488 Paola Free Library	92,358	536	10,910	0	3,341	14,787	1,667	864	7,109	9,640	8,273	(1,360)	6,913	0	6,913
552 Hutchinson Recreation Commission	752,583	4,368	88,902	0	86,128	179,398	13,583	7,040	17,010	37,633	67,410	13,205	80,615	0	80,615
563 City of Haven	364,712	2,117	43,083	0	2,526	47,726	6,583	3,412	29,034	39,029	32,668	(6,026)	26,642	0	26,642
565 Coffey County Extension Council	23,546	137	2,781	0	2,305	5,223	425	220	4,110	4,755	2,109	(602)	1,507	0	1,507
567 Woodson County Extension Council	20,560	119	2,429	0	604	3,152	371	192	389	952	1,842	13	1,855	0	1,855
568 Morrill Free Public Library	99,737	579	11,782	0	4,741	17,102	1,800	933	5,890	8,623	8,934	263	9,197	0	9,197
569 City of Macksville	111,665	648	13,191	0	4,021	17,860	2,015	1,045	1,713	4,773	10,002	530	10,532	0	10,532
573 City of Columbus	849,629	4,931	100,366	0	0	105,297	15,335	7,948	43,545	66,828	76,103	(11,688)	64,415	0	64,415
574 City of Halstead	888,150	5,155	104,917	0	15,494	125,566	16,030	8,308	70,909	95,247	79,553	(10,803)	68,750	0	68,750
578 City of Perry	109,329	635	12,915	0	7,852	21,402	1,973	1,023	7,091	10,087	9,793	298	10,091	0	10,091
579 City of Scott City	1,050,541	6,097	124,100	0	35,396	165,593	18,961	9,827	647	29,435	94,099	9,687	103,786	0	103,786
587 Monument Twp Logan County	21,658	126	2,559	0	0	2,685	391	203	880	1,474	1,940	(232)	1,708	0	1,708
605 City of Cheney	829,502	4,814	97,989	0	37,894	140,697	14,972	7,759	0	22,731	74,300	9,054	83,354	0	83,354
606 City of Cottonwood Falls	168,394	977	19,892	0	6,883	27,752	3,039	1,575	13,652	18,266	15,083	(1,007)	14,076	0	14,076
607 City of Oskaloosa	116,847	678	13,803	0	2,022	16,503	2,109	1,093	8,035	11,237	10,466	(2,227)	8,239	0	8,239
610 K State Research & Extension Dickinson Co	34,282	199	4,049	0	0	4,248	619	321	3,975	4,915	3,071	(1,017)	2,054	0	2,054
611 Finney County Extension Council	30,507	177	3,604	0	5,216	8,997	551	285	1,190	2,026	2,733	916	3,649	0	3,649
628 Kaw Valley Drainage Dist	305,198	1,771	36,053	0	3,154	40,978	5,509	2,855	0	8,364	27,337	907	28,244	0	28,244
632 City of Altamont	439,929	2,553	51,969	0	12,770	67,292	7,940	4,115	20,957	33,012	39,405	(1,784)	37,621	0	37,621
633 City of Bushton	52,382	304	6,188	0	1,700	8,192	945	490	175	1,610	4,692	440	5,132	0	5,132
635 Irving Twp Brown County	28,868	168	3,411	0	7,234	10,813	521	270	3,647	4,438	2,586	787	3,373	0	3,373
641 City of Moundridge	1,007,317	5,846	118,994	0	133,701	258,541	18,181	9,423	0	27,604	90,228	33,897	124,125	0	124,125
648 City of Downs	118,193	686	13,962	0	1,583	16,231	2,133	1,106	26,195	29,434	10,587	(8,697)	1,890	0	1,890
649 Tecumseh Twp Shawnee County	295,220	1,713	34,875	0	10,953	47,541	5,328	2,762	4,102	12,192	26,443	2,127	28,570	0	28,570
650 City of Preston	0	0	0	0	0	0	0	0	7,891	7,891	0	(2,611)	(2,611)	0	(2,611)
656 City of Fowler	63,691	370	7,523	0	39,530	47,423	1,150	596	44,030	45,776	5,705	2,103	7,808	0	7,808
666 City of Satanta	180,538	1,048	21,327	0	11,980	34,355	3,259	1,689	15,703	20,651	16,171	(561)	15,610	0	15,610
676 City of Mission	1,870,018	10,854	220,905	0	0	231,759	33,752	17,493	90,942	142,187	167,501	(25,651)	141,850	0	141,850
685 City of Claflin	142,126	825	16,789	0	7,852	25,466	2,565	1,329	9,509	13,403	12,730	330	13,060	0	13,060

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
687 City of Toronto	\$ 77,676	\$ 451	\$ 9,176	\$ 0	\$ 9,957	\$ 19,584	\$ 1,402	\$ 727	\$ 594	\$ 2,723	\$ 6,958	\$ 3,304	\$ 10,262	\$ 0	\$ 10,262
706 Fowler Residential Care	707,333	4,105	83,557	0	32,740	120,402	12,767	6,617	38,317	57,701	63,357	(4,332)	59,025	0	59,025
708 Stafford County Hospital	1,465,083	8,503	173,070	0	27,679	209,252	26,443	13,705	56,876	97,024	131,231	(13,684)	117,547	0	117,547
711 City of Kiowa	401,191	2,329	47,392	0	58,929	108,650	7,241	3,753	5,582	16,576	35,936	12,298	48,234	0	48,234
714 City of Le Roy	138,970	807	16,416	0	19,495	36,718	2,508	1,300	0	3,808	12,448	5,044	17,492	0	17,492
717 City of Troy	272,061	1,579	32,138	0	10,627	44,344	4,910	2,545	13,464	20,919	24,369	(1,432)	22,937	0	22,937
727 Stafford Co Cemetery Dist 1	63,614	369	7,515	0	2,759	10,643	1,148	595	10,652	12,395	5,698	(1,521)	4,177	0	4,177
735 City of Coldwater	235,442	1,367	27,812	0	42,196	71,375	4,249	2,202	0	6,451	21,089	11,848	32,937	0	32,937
736 City of Hill City	535,783	3,110	63,292	0	21,898	88,300	9,670	5,012	0	14,682	47,991	6,175	54,166	0	54,166
737 City of Sylvan Grove	51,748	300	6,113	0	595	7,008	934	484	210	1,628	4,635	137	4,772	0	4,772
738 City of Thayer	37,624	218	4,444	0	6,407	11,069	679	352	2,440	3,471	3,370	795	4,165	0	4,165
748 City of Clearwater	658,168	3,820	77,749	0	37,814	119,383	11,879	6,157	25,822	43,858	58,954	2,338	61,292	0	61,292
758 McPherson County Extension Council	45,467	264	5,371	0	31	5,666	821	425	1,803	3,049	4,073	(469)	3,604	0	3,604
760 League of Kansas Municipalities	667,450	3,874	78,846	0	19,553	102,273	12,047	6,244	55,838	74,129	59,785	(12,390)	47,395	0	47,395
769 City of Roeland Park	704,192	4,087	83,186	0	53,610	140,883	12,710	6,587	2,848	22,145	63,076	11,779	74,855	0	74,855
770 City of Carbondale	213,057	1,237	25,169	0	0	26,406	3,845	1,993	29,271	35,109	19,084	(7,074)	12,010	0	12,010
774 City of Americus	77,831	452	9,194	0	14,310	23,956	1,405	728	0	2,133	6,971	4,068	11,039	0	11,039
776 City of Tonganoxie	1,433,973	8,323	169,395	0	173,472	351,190	25,882	13,414	0	39,296	128,444	46,531	174,975	0	174,975
779 Kechi Twp Sedgwick County	36,494	212	4,311	0	10,358	14,881	659	341	20,458	21,458	3,269	(4,601)	(1,332)	0	(1,332)
790 City of Glen Elder	114,016	662	13,469	0	1,059	15,190	2,058	1,067	2,212	5,337	10,213	(187)	10,026	0	10,026
807 City of De Soto	1,430,322	8,302	168,964	0	8,504	185,770	25,816	13,380	15,767	54,963	128,117	(2,722)	125,395	0	125,395
808 City of Hope	36,185	210	4,275	0	4,144	8,629	653	338	5,946	6,937	3,241	(1)	3,240	0	3,240
812 City of Baxter Springs	1,084,638	6,295	128,128	0	3,962	138,385	19,577	10,146	29,109	58,832	97,153	(5,060)	92,093	0	92,093
813 Little Walnut Twp Butler County	15,331	89	1,811	0	3,733	5,633	277	143	4,784	5,204	1,373	6	1,379	0	1,379
815 City of Delphos	79,363	461	9,375	0	3,860	13,696	1,432	742	3,136	5,310	7,109	183	7,292	0	7,292
844 Chapman Public Library	20,312	118	2,400	0	6,244	8,762	367	190	0	557	1,819	1,772	3,591	0	3,591
882 City of Bison	24,474	142	2,891	0	3,216	6,249	442	229	1,304	1,975	2,192	828	3,020	0	3,020
886 City of Lecompton	61,216	355	7,232	0	2,398	9,985	1,105	573	1,946	3,624	5,483	(153)	5,330	0	5,330
887 City of Plainville	467,110	2,711	55,180	0	43,914	101,805	8,431	4,370	25,152	37,953	41,840	1,731	43,571	0	43,571
895 Abilene Free Public Library	142,559	827	16,841	0	7,787	25,455	2,573	1,334	676	4,583	12,769	2,536	15,305	0	15,305
907 Emporia Recreation Commission	540,625	3,138	63,864	0	57,560	124,562	9,758	5,057	23,094	37,909	48,425	9,386	57,811	0	57,811
911 City of Plains	157,782	916	18,639	0	27,348	46,903	2,848	1,476	16,108	20,432	14,133	4,151	18,284	0	18,284
913 Franklin Twp Edwards County	31,962	186	3,776	0	454	4,416	577	299	1,091	1,967	2,863	(176)	2,687	0	2,687
914 Grasshopper Twp Atchison Co	21,581	125	2,549	0	0	2,674	390	202	882	1,474	1,933	(233)	1,700	0	1,700
920 Topeka Twp Shawnee County	43,023	250	5,082	0	2,899	8,231	777	402	350	1,529	3,854	527	4,381	0	4,381

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
936 Atchison Public Recreation Commission	\$ 153,682	\$ 892	\$ 18,154	\$ 0	\$ 6,669	\$ 25,715	\$ 2,774	\$ 1,438	\$ 4,307	\$ 8,519	\$ 13,766	\$ 1,246	\$ 15,012	\$ 0	\$ 15,012
937 City of Clyde	94,137	546	11,120	0	0	11,666	1,699	881	2,023	4,603	8,432	(549)	7,883	0	7,883
938 City of Deerfield	191,228	1,110	22,590	0	7,092	30,792	3,451	1,789	0	5,240	17,129	1,667	18,796	0	18,796
939 City of Eskridge	135,876	789	16,051	0	0	16,840	2,452	1,271	14,786	18,509	12,171	(4,293)	7,878	0	7,878
940 City of Louisburg	1,124,953	6,529	132,891	0	120,028	259,448	20,304	10,523	0	30,827	100,764	30,791	131,555	0	131,555
953 City of Lewis	78,264	454	9,245	0	13,646	23,345	1,413	732	9,823	11,968	7,010	1,856	8,866	0	8,866
957 City of Alta Vista	68,116	395	8,047	0	4,045	12,487	1,229	637	4,667	6,533	6,101	15	6,116	0	6,116
958 Lyons Recreation Commission	106,544	618	12,586	0	7,813	21,017	1,923	997	0	2,920	9,543	1,894	11,437	0	11,437
959 Stanton County Recreation Commission	68,007	395	8,034	0	4,016	12,445	1,227	636	582	2,445	6,092	1,190	7,282	0	7,282
971 Kiowa County Extension Council	24,273	141	2,867	0	1,524	4,532	438	227	116	781	2,174	472	2,646	0	2,646
978 City of Lebo	172,107	999	20,331	0	19,539	40,869	3,106	1,610	0	4,716	15,416	4,824	20,240	0	20,240
982 Graham County Hospital	3,005,909	17,446	355,087	0	0	372,533	54,254	28,118	275,640	358,012	269,246	(71,047)	198,199	0	198,199
983 Liberal Memorial Library	260,350	1,511	30,755	0	25,073	57,339	4,699	2,435	23,828	30,962	23,320	1,452	24,772	0	24,772
1000 Kinsley Library	39,882	231	4,711	0	1,906	6,848	720	373	0	1,093	3,572	505	4,077	0	4,077
1019 Frank Carlson Library	55,275	321	6,529	0	0	6,850	998	517	2,383	3,898	4,951	(661)	4,290	0	4,290
1020 Hoisington City Library	44,291	257	5,232	0	6,714	12,203	799	414	2,264	3,477	3,967	858	4,825	0	4,825
1042 Augusta Public Library	105,678	613	12,483	0	990	14,086	1,907	989	7,968	10,864	9,466	(2,181)	7,285	0	7,285
1061 Hill Top House Nursing Home	1,059,901	6,152	125,206	0	54,165	185,523	19,130	9,915	0	29,045	94,938	14,724	109,662	0	109,662
1069 City of Merriam	2,693,363	15,632	318,166	0	61,545	395,343	48,612	25,195	0	73,807	241,250	17,839	259,089	0	259,089
1072 City of Caldwell	340,114	1,974	40,177	0	22,449	64,600	6,139	3,182	4,341	13,662	30,465	6,102	36,567	0	36,567
1073 City of Dighton	297,494	1,727	35,143	0	38,495	75,365	5,369	2,783	11,115	19,267	26,647	4,972	31,619	0	31,619
1074 City of Quinter	229,626	1,333	27,126	0	22,548	51,007	4,145	2,148	0	6,293	20,568	6,342	26,910	0	26,910
1075 City of Ransom	45,761	266	5,406	0	5,967	11,639	826	428	4,725	5,979	4,099	1,075	5,174	0	5,174
1078 Hiawatha Twp Brown County	35,953	209	4,247	0	5,070	9,526	649	336	1,083	2,068	3,220	825	4,045	0	4,045
1088 Columbus Public Library	49,598	288	5,859	0	19,483	25,630	895	464	2,434	3,793	4,443	3,715	8,158	0	8,158
1089 Larabee Memorial Library	26,748	155	3,160	0	8,054	11,369	483	250	4,914	5,647	2,396	1,179	3,575	0	3,575
1109 Great Bend Recreation Commission	391,259	2,271	46,219	0	73,834	122,324	7,062	3,660	0	10,722	35,046	18,745	53,791	0	53,791
1111 Seward County Extension Council	18,224	106	2,152	0	9,816	12,074	329	170	15,133	15,632	1,632	(559)	1,073	0	1,073
1114 City of Brewster	41,197	239	4,866	0	525	5,630	744	385	373	1,502	3,690	77	3,767	0	3,767
1120 City of Haysville	3,089,898	17,934	365,009	0	114,318	497,261	55,770	28,904	62,849	147,523	276,769	9,781	286,550	0	286,550
1121 City of Kanorado	21,117	123	2,494	0	57	2,674	381	198	1,341	1,920	1,891	(403)	1,488	0	1,488
1127 City of St Paul	105,987	615	12,520	0	17,085	30,220	1,913	991	12,890	15,794	9,493	67	9,560	0	9,560
1130 City of Spearville	144,972	841	17,125	0	4,913	22,879	2,617	1,356	19,472	23,445	12,985	(2,669)	10,316	0	10,316
1132 City of Wellsville	366,445	2,127	43,288	0	0	45,415	6,614	3,428	36,032	46,074	32,823	(9,238)	23,585	0	23,585
1134 City of Wetmore	58,787	341	6,944	0	11,291	18,576	1,061	550	163	1,774	5,266	3,340	8,606	0	8,606

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
1135 City of Denison	\$ 23,855	\$ 138	\$ 2,818	\$ 0	\$ 978	\$ 3,934	\$ 431	\$ 223	\$ 16,297	\$ 16,951	\$ 2,137	\$ (4,666)	\$ (2,529)	\$ 0	\$ (2,529)
1141 Clay Twp Reno County	87,407	507	10,325	0	20,283	31,115	1,578	818	863	3,259	7,829	4,364	12,193	0	12,193
1154 Lincoln Twp Edwards County	34,870	202	4,120	0	5,362	9,684	629	326	3,048	4,003	3,123	1,208	4,331	0	4,331
1172 Valley Center Twp Sedgwick Co	36,494	212	4,311	0	928	5,451	659	341	1,004	2,004	3,269	96	3,365	0	3,365
1173 Ashland District Hospital	2,658,880	15,432	314,093	0	102,263	431,788	47,990	24,872	78,558	151,420	238,161	16,387	254,548	0	254,548
1178 Lane County Library	23,623	137	2,791	0	297	3,225	426	221	664	1,311	2,116	(60)	2,056	0	2,056
1187 Comanche Co Extension Council	27,723	161	3,275	0	995	4,431	500	259	0	759	2,483	299	2,782	0	2,782
1188 Greenwood County Extension Council	8,555	50	1,011	0	3,018	4,079	154	80	10,824	11,058	766	(1,347)	(581)	0	(581)
1189 Meade County Extension Council	28,342	164	3,348	0	9,369	12,881	512	265	4,766	5,543	2,539	716	3,255	0	3,255
1192 Central Kansas District 3 (Extension Co)	155,430	902	18,361	0	9,506	28,769	2,805	1,454	8,118	12,377	13,922	1,563	15,485	0	15,485
1193 Augusta Housing Authority	75,526	438	8,921	0	1,874	11,233	1,363	706	3,266	5,335	6,765	(689)	6,076	0	6,076
1194 Junction City Public Housing Authority	149,319	867	17,639	0	0	18,506	2,695	1,397	37,346	41,438	13,375	(9,873)	3,502	0	3,502
1195 Lyons Housing Authority	146,860	852	17,349	0	23,394	41,595	2,651	1,374	6,385	10,410	13,155	3,609	16,764	0	16,764
1196 City of Waterville Housing Authority	16,120	94	1,905	0	117	2,116	291	151	423	865	1,444	(56)	1,388	0	1,388
4053 City of Hoxie	408,988	2,374	48,313	0	36,960	87,647	7,382	3,826	0	11,208	36,634	9,058	45,692	0	45,692
4055 City of Rolla	105,600	613	12,475	0	4,286	17,374	1,906	988	5,829	8,723	9,459	218	9,677	0	9,677
4069 Manhattan Twp-Riley County	45,575	265	5,384	0	192	5,841	823	426	1,373	2,622	4,082	(264)	3,818	0	3,818
4080 Leavenworth County Extension Council	40,811	237	4,821	0	139	5,197	737	382	1,497	2,616	3,655	(283)	3,372	0	3,372
4081 Shawnee County Extension Council	109,855	638	12,978	0	0	13,616	1,983	1,028	23,489	26,500	9,840	(5,445)	4,395	0	4,395
4084 City of Andale	166,043	964	19,615	0	26,292	46,871	2,997	1,553	27,384	31,934	14,873	(1,591)	13,282	0	13,282
4086 City of Nickerson	207,658	1,205	24,531	0	3,376	29,112	3,748	1,943	14,274	19,965	18,600	(2,814)	15,786	0	15,786
4087 City of Overbrook	123,376	716	14,574	0	17,702	32,992	2,227	1,154	26,555	29,936	11,051	(4,308)	6,743	0	6,743
4108 Butler County Extension Council	60,582	352	7,156	0	242	7,750	1,093	567	1,710	3,370	5,426	(387)	5,039	0	5,039
4109 Salina Saline Co Jt Board of Health	0	0	0	0	0	0	0	0	1,237,195	1,237,195	0	(349,932)	(349,932)	0	(349,932)
4126 City of Derby	4,995,204	28,992	590,082	0	60,673	679,747	90,158	46,727	53,874	190,759	447,431	(2,371)	445,060	0	445,060
4128 City of Medicine Lodge	579,270	3,362	68,429	0	4,624	76,415	10,455	5,419	36,382	52,256	51,886	(11,154)	40,732	0	40,732
4131 City of White City	55,724	323	6,582	0	2,176	9,081	1,006	521	2,836	4,363	4,991	(269)	4,722	0	4,722
4134 Belpre Twp Edwards County	73,855	429	8,725	0	55,564	64,718	1,333	691	0	2,024	6,615	12,212	18,827	0	18,827
4152 Menoken Township	86,123	500	10,174	0	10,939	21,613	1,554	806	4,673	7,033	7,714	1,231	8,945	0	8,945
4182 City of Leawood	8,278,697	48,050	977,961	0	191,164	1,217,175	149,422	77,442	44,832	271,696	741,540	43,016	784,556	0	784,556
4184 Big Creek Twp Russell County	33,586	195	3,967	0	1,076	5,238	606	314	291	1,211	3,008	254	3,262	0	3,262
4195 Wayne Twp Edward County	32,983	191	3,896	0	0	4,087	595	309	1,955	2,859	2,954	(468)	2,486	0	2,486
4198 Wamego Public Library	101,098	587	11,943	0	2,140	14,670	1,825	946	8,233	11,004	9,056	(1,283)	7,773	0	7,773
4201 Reno County Extension Council	45,545	264	5,380	0	1,886	7,530	822	426	1,890	3,138	4,080	(87)	3,993	0	3,993
4202 Stanton County Extension Council	27,707	161	3,273	0	2,642	6,076	500	259	7,186	7,945	2,482	(1,819)	663	0	663

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4203 Edwards County Conservation Dist	\$ 27,166	\$ 158	\$ 3,209	\$ 0	\$ 3,673	\$ 7,040	\$ 490	\$ 254	\$ 1,229	\$ 1,973	\$ 2,433	\$ 672	\$ 3,105	\$ 0	\$ 3,105
4215 City of Ogden	348,190	2,021	41,132	0	17,482	60,635	6,284	3,257	77,850	87,391	31,188	(22,592)	8,596	0	8,596
4216 City of Pretty Prairie	119,369	693	14,101	0	16,303	31,097	2,154	1,117	20,977	24,248	10,692	(774)	9,918	0	9,918
4219 City of Severy	61,510	357	7,266	0	27,643	35,266	1,110	575	954	2,639	5,510	5,754	11,264	0	11,264
4221 Mission Twp Shawnee Co	515,145	2,990	60,854	0	57,835	121,679	9,298	4,819	105,307	119,424	46,143	(5,572)	40,571	0	40,571
4228 Johnston Public Library	77,027	447	9,099	0	4,229	13,775	1,390	721	0	2,111	6,899	1,090	7,989	0	7,989
4236 Sedgwick County Extension Council	180,585	1,048	21,332	0	24,367	46,747	3,259	1,689	3,733	8,681	16,175	4,106	20,281	0	20,281
4237 Seward County Conservation District	28,295	164	3,342	0	1,267	4,773	511	265	203	979	2,534	246	2,780	0	2,780
4238 Winfield Recreation Commission	221,148	1,284	26,125	0	2,591	30,000	3,991	2,069	990	7,050	19,809	527	20,336	0	20,336
4254 City of Fairway	569,647	3,306	67,292	0	33,755	104,353	10,282	5,329	15,403	31,014	51,025	4,740	55,765	0	55,765
4258 Center Twp Russell County	64,542	375	7,625	0	2,410	10,410	1,165	604	0	1,769	5,781	650	6,431	0	6,431
4272 Kingman Recreation Commission	88,691	515	10,477	0	1,184	12,176	1,601	830	0	2,431	7,944	316	8,260	0	8,260
4273 Parsons Recreation Commission	156,791	910	18,522	0	42,282	61,714	2,830	1,467	0	4,297	14,044	9,504	23,548	0	23,548
4274 Stevens County Extension Council	33,834	196	3,996	0	330	4,522	611	316	687	1,614	3,031	(46)	2,985	0	2,985
4275 City of Hardtner	39,062	227	4,615	0	13,682	18,524	705	365	0	1,070	3,499	3,558	7,057	0	7,057
4276 City of Hartford	58,787	341	6,944	0	4,982	12,267	1,061	550	2,030	3,641	5,266	930	6,196	0	6,196
4279 City of Victoria	169,508	984	20,024	0	11	21,019	3,059	1,586	7,154	11,799	15,183	(2,356)	12,827	0	12,827
4299 Wilson County Extension Council	25,046	145	2,959	0	0	3,104	452	234	1,011	1,697	2,243	(266)	1,977	0	1,977
4305 Elwood Twp Barber County	62,809	365	7,419	0	8,528	16,312	1,134	588	0	1,722	5,626	2,418	8,044	0	8,044
4312 Graham County Public Library	46,411	269	5,483	0	1,467	7,219	838	434	11,721	12,993	4,157	(2,181)	1,976	0	1,976
4316 Brown County Conservation District	28,852	167	3,409	0	2,188	5,764	521	270	1,636	2,427	2,584	323	2,907	0	2,907
4317 Ellsworth County Conservation Dist	32,395	188	3,827	0	725	4,740	585	303	0	888	2,902	186	3,088	0	3,088
4346 Ellsworth County Extension Council	0	0	0	0	0	0	0	0	12,267	12,267	0	(3,722)	(3,722)	0	(3,722)
4348 Stevens County Conservation Dist	43,209	251	5,104	0	1,021	6,376	780	404	105	1,289	3,870	281	4,151	0	4,151
4353 City of Highland	190,625	1,106	22,518	0	20,090	43,714	3,441	1,783	8,078	13,302	17,075	4,069	21,144	0	21,144
4355 City of Linn	32,410	188	3,829	0	281	4,298	585	303	761	1,649	2,903	(92)	2,811	0	2,811
4356 City of Nortonville	112,562	653	13,297	0	24,332	38,282	2,032	1,053	346	3,431	10,082	5,240	15,322	0	15,322
4358 City of Potwin	85,752	498	10,130	0	10,754	21,382	1,548	802	0	2,350	7,681	2,791	10,472	0	10,472
4360 City of Towanda	175,217	1,017	20,698	0	2,824	24,539	3,162	1,639	29,987	34,788	15,695	(5,640)	10,055	0	10,055
4362 City of Valley Center	1,663,676	9,656	196,530	0	56,452	262,638	30,028	15,563	46,365	91,956	149,019	2,846	151,865	0	151,865
4369 Silver Lake Twp Shawnee Co	66,723	387	7,882	0	32,729	40,998	1,204	624	6,226	8,054	5,977	7,603	13,580	0	13,580
4372 Horton Public Library	21,504	125	2,541	0	384	3,050	388	201	1,275	1,864	1,926	(153)	1,773	0	1,773
4373 Labette County Conservation Dist	21,009	122	2,482	0	3,197	5,801	379	197	1,536	2,112	1,882	582	2,464	0	2,464
4375 City of McLouth	219,044	1,271	25,876	0	10,114	37,261	3,954	2,049	16,255	22,258	19,620	(2,832)	16,788	0	16,788
4385 Geary County Extension Council	55,538	322	6,561	0	3,014	9,897	1,002	520	2,784	4,306	4,975	(154)	4,821	0	4,821

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4386 City of Mullinville	\$ 70,668	\$ 410	\$ 8,348	\$ 0	\$ 31,236	\$ 39,994	\$ 1,275	\$ 661	\$ 0	\$ 1,936	\$ 6,330	\$ 7,743	\$ 14,073	\$ 0	\$ 14,073
4388 Bonner Springs City Library	236,494	1,373	27,937	0	4,129	33,439	4,268	2,212	13,141	19,621	21,183	(1,434)	19,749	0	19,749
4395 City of Leon	158,338	919	18,704	0	33,761	53,384	2,858	1,481	1,970	6,309	14,183	7,385	21,568	0	21,568
4404 Osage County Conservation District	70,096	407	8,281	0	6,868	15,556	1,265	656	3,957	5,878	6,279	644	6,923	0	6,923
4419 Kiowa County Library	52,228	303	6,170	0	1,561	8,034	943	489	125	1,557	4,678	366	5,044	0	5,044
4432 Attica Hospital District 1	1,476,036	8,567	174,364	0	137,754	320,685	26,641	13,807	0	40,448	132,212	37,402	169,614	0	169,614
4434 City of Galena	4,492,342	26,074	530,680	0	2,132,429	2,689,183	81,082	42,023	167,665	290,770	402,389	630,518	1,032,907	0	1,032,907
4435 City of South Hutchinson	1,070,034	6,210	126,403	0	72,274	204,887	19,313	10,009	31,328	60,650	95,845	6,548	102,393	0	102,393
4454 Logan County Hospital	5,180,739	30,069	611,999	0	229,306	871,374	93,507	48,463	787,212	929,182	464,050	(93,485)	370,565	0	370,565
4458 Hospital Dist 1 of Rice County	5,931,002	34,424	700,628	0	229,385	964,437	107,049	55,481	279,063	441,593	531,252	(45,294)	485,958	0	485,958
4459 Comanche County Conservation Dist	20,034	116	2,366	0	4,725	7,207	362	187	4,597	5,146	1,794	(276)	1,518	0	1,518
4460 Morton County Extension Council	20,111	117	2,376	0	15,131	17,624	363	188	0	551	1,801	3,325	5,126	0	5,126
4467 Wallace Co Conservation Dist	20,003	116	2,363	0	1,892	4,371	361	187	0	548	1,792	475	2,267	0	2,267
4468 USD 353 Recreation Comm	200,510	1,164	23,686	0	14,202	39,052	3,619	1,876	0	5,495	17,960	3,473	21,433	0	21,433
4476 Johnson Co Consolidated Fire Dist No 2	131,405	763	15,523	0	26,532	42,818	2,372	1,229	0	3,601	11,770	7,098	18,868	0	18,868
4480 Riverside Twp Sedgwick County	84,669	491	10,002	0	4,519	15,012	1,528	792	2,455	4,775	7,584	864	8,448	0	8,448
4484 Brown County Extension Council	28,079	163	3,317	0	4,376	7,856	507	263	852	1,622	2,515	845	3,360	0	3,360
4485 Kingman County Extension Council	53,063	308	6,268	0	1,950	8,526	958	496	1,176	2,630	4,753	316	5,069	0	5,069
4490 Lakin Cemetery District 1 & 2	44,524	258	5,259	0	2,911	8,428	804	416	0	1,220	3,988	680	4,668	0	4,668
4496 City of Colwich	264,542	1,535	31,250	0	28,469	61,254	4,775	2,475	39,498	46,748	23,696	(6,811)	16,885	0	16,885
4505 Trego County Conservation Dist	41,306	240	4,880	0	8,217	13,337	746	386	0	1,132	3,700	2,025	5,725	0	5,725
4518 Rush County Conservation Dist	46,009	267	5,435	0	2,626	8,328	830	430	18,013	19,273	4,121	(3,658)	463	0	463
4529 Phillips County Conservation District	64,588	375	7,629	0	29,508	37,512	1,166	604	0	1,770	5,785	7,092	12,877	0	12,877
4534 Clark County Extension Council	19,338	112	2,284	0	338	2,734	349	181	384	914	1,732	31	1,763	0	1,763
4543 City of Conway Springs	195,684	1,136	23,116	0	24,516	48,768	3,532	1,830	24,532	29,894	17,528	(803)	16,725	0	16,725
4557 Clark County Conservation District	23,329	135	2,755	0	1,181	4,071	421	218	948	1,587	2,090	192	2,282	0	2,282
4558 City of Prairie Village	2,877,104	16,699	339,872	0	111,761	468,332	51,929	26,914	26,005	104,848	257,708	18,158	275,866	0	275,866
4561 City of Rexford	25,804	150	3,048	0	117	3,315	466	241	308	1,015	2,311	(60)	2,251	0	2,251
4565 Hospital Dist 1 of Dickinson County	11,927,118	69,225	1,408,949	0	343,796	1,821,970	215,272	111,571	98,878	425,721	1,068,337	63,707	1,132,044	0	1,132,044
4573 Woodson County Conservation District	25,139	146	2,969	0	1,534	4,649	454	235	244	933	2,252	252	2,504	0	2,504
4583 City of Overland Park	24,824,904	144,084	2,932,562	0	502,834	3,579,480	448,064	232,221	84,122	764,407	2,223,619	120,059	2,343,678	4,037	2,347,715
4589 Wilson County Conservation Dist	44,075	256	5,206	0	11,365	16,827	796	412	19,242	20,450	3,948	(353)	3,595	0	3,595
4591 City of Wathena	265,501	1,541	31,364	0	0	32,905	4,792	2,484	46,731	54,007	23,782	(13,909)	9,873	0	9,873
4611 City of Maize	1,278,419	7,420	151,020	0	160,470	318,910	23,074	11,959	0	35,033	114,511	37,631	152,142	0	152,142
4612 City of Westwood	363,490	2,110	42,939	0	43,176	88,225	6,561	3,400	0	9,961	32,559	10,402	42,961	0	42,961

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

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As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4614 Franklin County Conservation Dist	\$ 40,610	\$ 236	\$ 4,797	\$ 0	\$ 165	\$ 5,198	\$ 733	\$ 380	\$ 816	\$ 1,929	\$ 3,637	\$ (127)	\$ 3,510	\$ 0	\$ 3,510
4632 Cowley County Extension Council	26,748	155	3,160	0	3,291	6,606	483	250	0	733	2,396	988	3,384	0	3,384
4640 Arkansas City Recreation Commission	237,980	1,381	28,112	0	2,844	32,337	4,295	2,226	22,079	28,600	21,316	(4,638)	16,678	0	16,678
4646 Coffeyville Recreation Commission	259,112	1,504	30,608	0	38,762	70,874	4,677	2,424	0	7,101	23,209	11,044	34,253	0	34,253
4650 Stafford County Extension Council	22,973	133	2,714	0	742	3,589	415	215	1,924	2,554	2,058	(502)	1,556	0	1,556
4655 Kiowa County Conservation Dist	81,962	476	9,683	0	5,324	15,483	1,479	767	0	2,246	7,341	1,537	8,878	0	8,878
4797 City of Pawnee Rock	34,097	198	4,028	0	16,834	21,060	615	319	4,942	5,876	3,054	2,440	5,494	0	5,494
4805 Doniphan County Extension Council	30,028	174	3,547	0	152	3,873	542	281	163	986	2,690	5	2,695	0	2,695
4806 Kearny County Extension Council	26,083	151	3,081	0	0	3,232	471	244	626	1,341	2,336	(152)	2,184	0	2,184
4808 Johnson Co Park & Recreation Dist	8,267,558	47,985	976,645	0	382,414	1,407,044	149,221	77,338	0	226,559	740,543	90,358	830,901	0	830,901
4809 City of Edwardsville	521,040	3,024	61,550	0	82,285	146,859	9,404	4,874	0	14,278	46,671	21,965	68,636	0	68,636
4810 City of Goddard	659,638	3,829	77,923	0	54,858	136,610	11,906	6,171	34,614	52,691	59,085	10,697	69,782	0	69,782
4815 Grant County Library	171,364	995	20,243	0	0	21,238	3,093	1,603	19,744	24,440	15,349	(6,411)	8,938	0	8,938
4817 Russell County Extension Council	0	0	0	0	0	0	0	0	18,476	18,476	0	(5,996)	(5,996)	0	(5,996)
4822 Kansas Turnpike Authority	16,732,548	97,116	1,976,613	0	0	2,073,729	302,006	156,523	1,003,478	1,462,007	1,498,770	(252,312)	1,246,458	84,633	1,331,091
4824 Meade County Conservation Dist	22,649	131	2,675	0	1,944	4,750	409	212	3,423	4,044	2,029	(540)	1,489	0	1,489
4837 City of Hanston	31,358	182	3,704	0	11,378	15,264	566	293	9,284	10,143	2,809	(691)	2,118	0	2,118
4838 City of Mission Hills	532,797	3,092	62,939	0	48,900	114,931	9,616	4,984	0	14,600	47,724	13,854	61,578	0	61,578
4848 Harper Hospital Dist 5	3,711,757	21,543	438,469	0	219,976	679,988	66,993	34,721	63,362	165,076	332,470	53,923	386,393	0	386,393
4850 The Guidance Center	5,410,968	31,405	639,197	0	131,525	802,127	97,662	50,616	6,099	154,377	484,672	40,254	524,926	0	524,926
4851 Wyandotte County Extension Council	49,923	290	5,897	0	315	6,502	901	467	13,207	14,575	4,472	(4,107)	365	0	365
4853 North Edwards Co Cemetery District	32,132	186	3,796	0	2,589	6,571	580	301	0	881	2,878	702	3,580	0	3,580
4859 Geary Community Hospital	15,649,704	90,831	1,848,697	0	154,691	2,094,219	282,461	146,393	1,754,982	2,183,836	1,401,777	(350,587)	1,051,190	0	1,051,190
4860 Clearwater Public Library	43,858	255	5,181	0	7,941	13,377	792	410	3,676	4,878	3,928	1,016	4,944	0	4,944
4863 Chanute Recreation & Parks Commission	215,145	1,249	25,415	0	51,093	77,757	3,883	2,013	0	5,896	19,271	14,251	33,522	0	33,522
4867 Greenwood County Conservation Dist	25,015	145	2,955	0	4,202	7,302	452	234	4,776	5,462	2,241	(608)	1,633	0	1,633
4873 City of Kechi	517,342	3,003	61,114	0	54,935	119,052	9,338	4,839	841	15,018	46,339	13,474	59,813	0	59,813
4878 Stanton County Conservation Dist	28,960	168	3,421	0	612	4,201	523	271	241	1,035	2,594	158	2,752	0	2,752
4879 Marshall County Extension Council	27,150	158	3,207	0	3,532	6,897	490	254	0	744	2,432	1,182	3,614	0	3,614
4880 Marion Co Conservation Dist	50,897	295	6,013	0	18,023	24,331	919	476	9,771	11,166	4,559	2,138	6,697	0	6,697
4887 Harvey County Extension Council	62,283	361	7,358	0	96	7,815	1,124	583	2,137	3,844	5,579	(492)	5,087	0	5,087
4889 Haskell County Conservation Dist	25,541	148	3,017	0	1,910	5,075	461	239	2,870	3,570	2,288	(531)	1,757	0	1,757
4891 Twin Caney Watershed Jt Dist 34	21,287	124	2,515	0	0	2,639	384	199	6,178	6,761	1,907	(1,506)	401	0	401
4893 Bourbon County Conservation Dist	66,863	388	7,898	0	5,112	13,398	1,207	625	4,704	6,536	5,989	(449)	5,540	0	5,540
4894 Butler County Conservation Dist	51,532	299	6,087	0	13,421	19,807	930	482	0	1,412	4,616	3,308	7,924	0	7,924

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4895 Mitchell County Conservation Dist	\$ 20,096	\$ 117	\$ 2,374	\$ 0	\$ 204	\$ 2,695	\$ 363	\$ 188	\$ 716	\$ 1,267	\$ 1,800	\$ (113)	\$ 1,687	\$ 0	\$ 1,687
4896 Morris County Conservation District	85,226	495	10,068	0	37,260	47,823	1,538	797	0	2,335	7,634	9,361	16,995	0	16,995
4897 Nemaha County Conservation District	28,527	166	3,370	0	0	3,536	515	267	8,392	9,174	2,555	(2,605)	(50)	0	(50)
4899 Wabaunsee County Conservation District	35,675	207	4,214	0	39	4,460	644	334	310	1,288	3,195	(69)	3,126	0	3,126
4900 Washington County Conservation Dist	32,116	186	3,794	0	595	4,575	580	300	5,325	6,205	2,877	(1,739)	1,138	0	1,138
4911 Marshall County Conservation Dist	70,575	410	8,337	0	13,233	21,980	1,274	660	3,214	5,148	6,322	2,009	8,331	0	8,331
4913 Southwest Medical Center	16,039,277	93,092	1,894,717	0	815,159	2,802,968	289,493	150,037	0	439,530	1,436,672	233,703	1,670,375	0	1,670,375
4914 Cowley Co Conservation District	69,771	405	8,242	0	21,048	29,695	1,259	653	819	2,731	6,250	5,213	11,463	0	11,463
4917 Osborne County Conservation Dist	24,335	141	2,875	0	1,158	4,174	439	228	70	737	2,180	310	2,490	0	2,490
4919 Ottawa County Conservation District	22,123	128	2,614	0	1,397	4,139	399	207	0	606	1,982	340	2,322	0	2,322
4920 Cloud Co Conservation District	25,820	150	3,050	0	4,804	8,004	466	242	1,268	1,976	2,313	746	3,059	0	3,059
4925 Pawnee County Conservation District	34,329	199	4,055	0	1,614	5,868	620	321	117	1,058	3,075	541	3,616	0	3,616
4926 Rawlins County Conservation Dist	28,264	164	3,339	0	3,324	6,827	510	264	2,477	3,251	2,532	190	2,722	0	2,722
4927 Republic County Conservation Dist	34,514	200	4,077	0	1,004	5,281	623	323	0	946	3,092	248	3,340	0	3,340
4928 Smith County Conservation District	21,612	125	2,553	0	256	2,934	390	202	2,896	3,488	1,936	(733)	1,203	0	1,203
4932 Crawford County Conservation Dist	29,455	171	3,480	0	910	4,561	532	276	0	808	2,638	251	2,889	0	2,889
4933 Hodgeman County Conservation Dist	23,422	136	2,767	0	1,954	4,857	423	219	137	779	2,098	646	2,744	0	2,744
4935 Wyandotte County Conservation District	47,339	275	5,592	0	25,512	31,379	854	443	15,659	16,956	4,240	1,190	5,430	0	5,430
4936 Hays Recreation Commission	371,952	2,159	43,939	0	39,021	85,119	6,713	3,479	22,172	32,364	33,317	7,368	40,685	0	40,685
4943 Pottawatomie Wabaunsee Regional Library	250,665	1,455	29,611	0	16,789	47,855	4,524	2,345	5,435	12,304	22,453	3,725	26,178	0	26,178
4944 Riley County Conservation District	74,752	434	8,831	0	20,975	30,240	1,349	699	4,837	6,885	6,696	3,810	10,506	0	10,506
4945 Sumner County Conservation District	26,098	151	3,083	0	1,864	5,098	471	244	0	715	2,338	540	2,878	0	2,878
4949 Pottawatomie County Extension Council	65,873	382	7,782	0	1,541	9,705	1,189	616	29	1,834	5,900	536	6,436	0	6,436
4951 Chautauqua County Conservation Dist	15,548	90	1,836	0	779	2,705	281	145	34	460	1,393	232	1,625	0	1,625
4953 Central Kansas Mental Health Center	4,027,645	23,377	475,785	0	348,588	847,750	72,695	37,676	11,201	121,572	360,765	81,024	441,789	0	441,789
4961 Hamilton County Hospital	2,394,461	13,897	282,857	0	74,627	371,381	43,218	22,399	547,175	612,792	214,477	(95,743)	118,734	0	118,734
4967 Sheridan County Public Library	45,297	263	5,351	0	6,720	12,334	818	424	9,369	10,611	4,057	276	4,333	0	4,333
4969 Leavenworth County Conservation District	0	0	0	0	0	0	0	0	6,834	6,834	0	(2,419)	(2,419)	0	(2,419)
4970 Linn County Conservation District	33,555	195	3,964	0	2,012	6,171	606	314	0	920	3,006	577	3,583	0	3,583
4971 Hamilton County Conservation Dist	31,436	182	3,713	0	416	4,311	567	294	0	861	2,816	125	2,941	0	2,941
4972 Pottawatomie County Conservation Dist	64,805	376	7,655	0	151	8,182	1,170	606	17,007	18,783	5,805	(4,651)	1,154	0	1,154
4973 City of Sylvia	48,144	279	5,687	0	2,386	8,352	869	450	1,866	3,185	4,312	(48)	4,264	0	4,264
5051 Lincoln Co Conservation Dist	59,205	344	6,994	0	2,450	9,788	1,069	554	2,513	4,136	5,303	254	5,557	0	5,557
5052 Sumner County Hospital District 1	1,281,358	7,437	151,367	0	64,967	223,771	23,127	11,986	100,301	135,414	114,774	(15,499)	99,275	0	99,275
5053 Jefferson County Conservation Dist	71,040	412	8,392	0	9,614	18,418	1,282	665	0	1,947	6,363	2,811	9,174	0	9,174

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5225 City of Milford	\$ 64,805	\$ 376	\$ 7,655	\$ 0	\$ 7,414	\$ 15,445	\$ 1,170	\$ 606	\$ 1,199	\$ 2,975	\$ 5,805	\$ 1,991	\$ 7,796	\$ 0	\$ 7,796
5242 City of Lansing	1,701,593	9,876	201,009	0	0	210,885	30,712	15,917	49,473	96,102	152,415	(13,470)	138,945	0	138,945
5247 Barber County Conservation Dist	33,292	193	3,933	0	0	4,126	601	311	4,150	5,062	2,982	(1,402)	1,580	0	1,580
5252 City of Grinnell	31,931	185	3,772	0	102	4,059	576	299	159	1,034	2,860	1	2,861	0	2,861
5257 Ford Co Extension Council	43,765	254	5,170	0	88	5,512	790	409	533	1,732	3,920	(117)	3,803	0	3,803
5259 Reno County Conservation Dist	91,027	528	10,753	0	193	11,474	1,643	852	12,524	15,019	8,154	(2,896)	5,258	0	5,258
5311 SE Kansas Library System	513,134	2,978	60,617	0	2,323	65,918	9,262	4,800	4,101	18,163	45,963	(319)	45,644	0	45,644
5327 NW Kansas Library System	237,856	1,381	28,098	0	18,920	48,399	4,293	2,225	31,040	37,558	21,305	(860)	20,445	0	20,445
5336 Central Kansas Library System	738,150	4,284	87,198	0	48,951	140,433	13,323	6,905	0	20,228	66,118	13,070	79,188	0	79,188
5339 City of Goessel	59,638	346	7,045	0	783	8,174	1,076	558	2,358	3,992	5,342	(300)	5,042	0	5,042
5349 Salina Airport Authority	582,704	3,382	68,835	0	0	72,217	10,517	5,451	98,089	114,057	52,194	(26,882)	25,312	0	25,312
5350 Stevens County Library	146,380	850	17,292	0	0	18,142	2,642	1,369	19,870	23,881	13,112	(5,680)	7,432	0	7,432
5352 Atchison County Extension Council	19,214	112	2,270	0	2,449	4,831	347	180	2,360	2,887	1,721	(200)	1,521	0	1,521
5353 McPherson County Conservation Dist	64,882	377	7,664	0	22,339	30,380	1,171	607	149	1,927	5,812	4,920	10,732	0	10,732
5354 Atchison Public Library	225,294	1,308	26,614	0	0	27,922	4,066	2,107	32,326	38,499	20,180	(9,208)	10,972	0	10,972
5355 Strother Field Commission	162,020	940	19,140	0	5,009	25,089	2,924	1,516	512	4,952	14,513	1,612	16,125	0	16,125
5356 Scott County Library	59,390	345	7,016	0	2,316	9,677	1,072	556	667	2,295	5,320	358	5,678	0	5,678
5357 Marion County Extension Council	32,054	186	3,786	0	893	4,865	579	300	1,287	2,166	2,871	(34)	2,837	0	2,837
5363 Allen County Conservation District	19,709	114	2,329	0	618	3,061	356	184	2,510	3,050	1,765	(476)	1,289	0	1,289
5369 Ness County Conservation Dist	55,739	324	6,584	0	9,939	16,847	1,006	521	7,092	8,619	4,993	152	5,145	0	5,145
5371 Southwest Guidance Center	941,677	5,466	111,240	0	47,157	163,863	16,996	8,809	52,386	78,191	84,348	1,679	86,027	0	86,027
5380 Kearny County Library	136,835	794	16,165	0	8,402	25,361	2,470	1,280	569	4,319	12,257	1,724	13,981	0	13,981
5381 Wellsville City Library	46,426	269	5,484	0	696	6,449	838	434	442	1,714	4,159	8	4,167	0	4,167
5384 Cherokee County Conservation Dist	14,310	83	1,691	0	0	1,774	258	134	843	1,235	1,282	(228)	1,054	0	1,054
5389 City of Edgerton	614,929	3,569	72,641	0	88,642	164,852	11,099	5,752	0	16,851	55,080	22,779	77,859	0	77,859
5390 Independence Recreation Commission	221,442	1,285	26,159	0	7,692	35,136	3,997	2,071	7,774	13,842	19,835	914	20,749	0	20,749
5391 Neosho County Conservation District	23,329	135	2,755	0	257	3,147	421	218	752	1,391	2,090	(83)	2,007	0	2,007
5408 NE Kansas Library System	499,180	2,897	58,968	0	33,463	95,328	9,010	4,670	31,588	45,268	44,713	1,619	46,332	0	46,332
5413 Library Dist 1 Miami County	243,209	1,412	28,731	0	13,136	43,279	4,390	2,275	610	7,275	21,785	4,345	26,130	0	26,130
5414 Southwest Kansas Library System	322,355	1,871	38,080	0	6,221	46,172	5,818	3,015	0	8,833	28,874	1,877	30,751	0	30,751
5421 City of Grandview Plaza	485,473	2,818	57,349	0	24,990	85,157	8,762	4,541	3,597	16,900	43,485	6,382	49,867	0	49,867
5427 Lyon County Conservation District	30,229	175	3,570	0	0	3,745	546	283	13,566	14,395	2,708	(4,425)	(1,717)	0	(1,717)
5433 Riley County Extension Council	120,591	700	14,245	0	2,400	17,345	2,177	1,128	0	3,305	10,802	713	11,515	0	11,515
5438 City of Holcomb	297,757	1,728	35,174	0	5,061	41,963	5,374	2,785	10,864	19,023	26,671	(1,263)	25,408	0	25,408
5440 Newton Recreation Comm	512,732	2,976	60,569	0	11,909	75,454	9,254	4,796	12,256	26,306	45,926	982	46,908	0	46,908

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5441 Southeast Kansas Mental Health Center	\$ 3,993,347	\$ 23,177	\$ 471,734	\$ 0	\$ 379,736	\$ 874,647	\$ 72,076	\$ 37,355	\$ 0	\$ 109,431	\$ 357,693	\$ 93,832	\$ 451,525	\$ 0	\$ 451,525
5446 Saline County/City Building Authority	232,271	1,348	27,438	0	6,430	35,216	4,192	2,173	45,799	52,164	20,805	(8,022)	12,783	0	12,783
5454 RWD 2 Miami Co	468,564	2,720	55,351	0	19,381	77,452	8,457	4,383	0	12,840	41,970	5,292	47,262	0	47,262
5463 City of Leonardville	56,265	327	6,647	0	0	6,974	1,016	526	531	2,073	5,040	(162)	4,878	0	4,878
5466 Grant County Cemetery District	0	0	0	0	0	0	0	0	4,203	4,203	0	(1,491)	(1,491)	0	(1,491)
5470 Pawnee Watershed District 81	54,657	317	6,457	0	8,171	14,945	986	511	7,426	8,923	4,896	(523)	4,373	0	4,373
5471 City of Walton	83,292	483	9,840	0	47,264	57,587	1,503	779	21,370	23,652	7,461	5,222	12,683	0	12,683
5472 Grant County Conservation Dist	25,387	147	2,999	0	1,792	4,938	458	237	1,790	2,485	2,274	(107)	2,167	0	2,167
5475 North East Animal Control Commission	80,709	468	9,534	0	738	10,740	1,457	755	1,024	3,236	7,229	1	7,230	0	7,230
5478 RWD 3 Miami Co	59,762	347	7,060	0	1,179	8,586	1,079	559	0	1,638	5,353	386	5,739	0	5,739
5479 Wyandotte County Law Library	24,660	143	2,913	0	1,012	4,068	445	231	19,518	20,194	2,209	(5,557)	(3,348)	0	(3,348)
5489 Sumner County Extension Council	19,988	116	2,361	0	2,186	4,663	361	187	5,891	6,439	1,790	(912)	878	0	878
5494 Pratt County Conservation Dist	27,336	159	3,229	0	346	3,734	493	256	602	1,351	2,449	(16)	2,433	0	2,433
5497 Morton County Library	113,227	657	13,375	0	0	14,032	2,044	1,059	27,999	31,102	10,142	(6,962)	3,180	0	3,180
5498 Kingman County Conservation Dist	42,976	249	5,076	0	1,858	7,183	776	402	0	1,178	3,849	498	4,347	0	4,347
5501 Wakarusa Watershed Dist 35	56,482	328	6,672	0	6,646	13,646	1,019	528	0	1,547	5,059	1,788	6,847	0	6,847
5505 Cherokee County Extension Council	32,302	187	3,816	0	2,957	6,960	583	302	148	1,033	2,893	604	3,497	0	3,497
5506 Sek Multi County Health Dept	347,942	2,019	41,102	0	65,484	108,605	6,280	3,255	0	9,535	31,166	16,565	47,731	0	47,731
5508 Hays Public Library	410,195	2,381	48,456	0	0	50,837	7,404	3,837	87,257	98,498	36,742	(26,909)	9,833	0	9,833
5511 Sabetha Cemetery Association	15,393	89	1,818	0	0	1,907	278	144	1,334	1,756	1,379	(321)	1,058	0	1,058
5512 City of Rose Hill	873,577	5,070	103,196	0	9,161	117,427	15,767	8,172	119,071	143,010	78,248	(24,463)	53,785	0	53,785
5513 Thomas County Extension Council	19,725	114	2,330	0	857	3,301	356	185	2,283	2,824	1,767	(237)	1,530	0	1,530
5518 Plainville Memorial Library	42,141	245	4,978	0	467	5,690	761	394	140	1,295	3,775	128	3,903	0	3,903
5520 Rice County Extension Council	35,566	206	4,202	0	8,388	12,796	642	333	0	975	3,186	1,878	5,064	0	5,064
5521 Pottawatomie Creek Watershed Dist 90	49,613	288	5,861	0	159	6,308	895	464	442	1,801	4,444	(115)	4,329	0	4,329
5523 Elk County Conservation District	15,548	90	1,836	0	779	2,705	281	145	34	460	1,393	232	1,625	0	1,625
5532 Eureka Carnegie Library	47,463	275	5,607	0	11,162	17,044	857	444	6,269	7,570	4,251	2,118	6,369	0	6,369
5536 NE Kansas Multi County Board of Health	728,140	4,226	86,015	0	44,471	134,712	13,142	6,811	34,484	54,437	65,221	(520)	64,701	0	64,701
5537 Douglas County Extension Council	85,458	496	10,095	0	670	11,261	1,542	799	15,713	18,054	7,655	(3,247)	4,408	0	4,408
5543 City of Lake Quivira	38,351	223	4,530	0	1,065	5,818	692	359	1,002	2,053	3,435	108	3,543	0	3,543
5544 City of Silver Lake	199,722	1,159	23,593	0	11,309	36,061	3,605	1,868	13,352	18,825	17,889	(1,063)	16,826	0	16,826
5546 City of Buffalo	20,730	120	2,449	0	1,711	4,280	374	194	4,270	4,838	1,857	(1,132)	725	0	725
5549 South Central Kansas Library System	529,997	3,076	62,608	0	79,021	144,705	9,566	4,958	48,108	62,632	47,473	2,346	49,819	0	49,819
5551 SE Kansas Regional Planning Commission	136,170	790	16,086	0	756	17,632	2,458	1,274	48,845	52,577	12,197	(16,052)	(3,855)	0	(3,855)
5553 Riley County Law Enforcement Agency	4,052,274	23,519	478,694	0	58,815	561,028	73,139	37,906	44,389	155,434	362,971	4,128	367,099	0	367,099

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5555 Wet Walnut Creek Watershed Jt Dist 58	\$ 110,566	\$ 642	\$ 13,061	\$ 0	\$ 4,431	\$ 18,134	\$ 1,996	\$ 1,034	\$ 19,876	\$ 22,906	\$ 9,904	\$ (5,420)	\$ 4,484	\$ 0	\$ 4,484
5556 City of Garden Plain	265,996	1,544	31,423	0	39,642	72,609	4,801	2,488	20,484	27,773	23,826	7,544	31,370	0	31,370
5561 Barber County Extension Council	22,478	130	2,655	0	0	2,785	406	210	1,016	1,632	2,013	(248)	1,765	0	1,765
5564 City of Hoyt	51,021	296	6,027	0	32,576	38,899	921	477	5,340	6,738	4,570	7,152	11,722	0	11,722
5570 RWD 9 Leavenworth County	46,318	269	5,471	0	0	5,740	836	433	1,662	2,931	4,149	(391)	3,758	0	3,758
5573 Scott County Conservation District	24,350	141	2,877	0	9,634	12,652	439	228	7,973	8,640	2,181	957	3,138	0	3,138
5585 Miami County Conservation Dist	36,030	209	4,256	0	4,692	9,157	650	337	8,105	9,092	3,227	(466)	2,761	0	2,761
5586 Linn County Extension Council	0	0	0	0	1,172	1,172	0	0	11,620	11,620	0	(2,699)	(2,699)	0	(2,699)
5598 Wichita County Conservation Dist	21,782	126	2,573	0	129	2,828	393	204	215	812	1,951	(40)	1,911	0	1,911
5605 Kansas Association of Counties	402,785	2,338	47,581	0	39,418	89,337	7,270	3,768	0	11,038	36,078	10,327	46,405	0	46,405
5606 Labette-Hackberry Crk Watershed Dist 96	37,299	216	4,406	0	3,783	8,405	673	349	1,033	2,055	3,341	780	4,121	0	4,121
5615 Finney Co Conservation District	53,264	309	6,292	0	5,159	11,760	961	498	1,383	2,842	4,771	844	5,615	0	5,615
5617 City of Manter	38,537	224	4,552	0	1,717	6,493	696	360	1,151	2,207	3,452	243	3,695	0	3,695
5620 Dorothy Bramlage Library	467,373	2,713	55,211	0	33,157	91,081	8,436	4,372	0	12,808	41,864	9,140	51,004	0	51,004
5621 Shawnee Heights Fire District	21,194	123	2,504	0	349	2,976	383	198	1,010	1,591	1,898	(246)	1,652	0	1,652
5622 Doniphan Co Rural Fire District 2	85,257	495	10,072	0	8,725	19,292	1,539	798	0	2,337	7,637	2,573	10,210	0	10,210
5632 Stafford County Conservation Dist	24,691	143	2,916	0	6,280	9,339	446	231	4,282	4,959	2,212	188	2,400	0	2,400
5635 City of Melvern	82,921	481	9,795	0	7,892	18,168	1,497	776	5,501	7,774	7,427	1,574	9,001	0	9,001
5636 Geary County Conservation District	30,507	177	3,604	0	4,168	7,949	551	285	2,825	3,661	2,733	750	3,483	0	3,483
5641 Hamilton County Extension Council	1,222	7	145	0	184	336	22	11	13,755	13,788	109	(3,254)	(3,145)	0	(3,145)
5642 Stafford Recreation Commission	36,402	211	4,300	0	2,751	7,262	657	341	1,588	2,586	3,261	277	3,538	0	3,538
5643 RWD 3 Marshall Co	89,573	520	10,581	0	29,712	40,813	1,617	838	0	2,455	8,023	6,716	14,739	0	14,739
5647 Metropolitan Topeka Airport Auth	1,645,699	9,552	194,406	0	77,579	281,537	29,703	15,394	48,348	93,445	147,409	13,712	161,121	0	161,121
5648 Dickinson Co Conservation Dist	27,754	161	3,279	0	0	3,440	501	260	8,824	9,585	2,486	(2,840)	(354)	0	(354)
5649 Burlington Recreation Commission	229,146	1,330	27,069	0	2,473	30,872	4,136	2,144	1,267	7,547	20,525	349	20,874	0	20,874
5654 Harper County Extension Council	28,496	165	3,366	0	3,585	7,116	514	267	1,239	2,020	2,552	749	3,301	0	3,301
5656 RWD 3 Nemaha Co	107,689	625	12,721	0	6,213	19,559	1,944	1,007	1,852	4,803	9,646	868	10,514	0	10,514
5661 Kansas Municipal Energy Agency	1,442,729	8,374	170,429	0	81,396	260,199	26,040	13,496	27,921	67,457	129,228	16,367	145,595	0	145,595
5662 Atchison County Conservation Dist	61,680	358	7,286	0	14,801	22,445	1,113	577	9,473	11,163	5,525	1,263	6,788	0	6,788
5665 Holcomb Recreation Commission	244,291	1,418	28,858	0	3,889	34,165	4,409	2,285	14,141	20,835	21,882	(1,979)	19,903	0	19,903
5668 City of Auburn	180,229	1,046	21,290	0	397	22,733	3,253	1,686	4,038	8,977	16,143	(768)	15,375	0	15,375
5674 RWD 1 Consolidated Shawnee Co	132,054	766	15,600	0	426	16,792	2,383	1,235	7,702	11,320	11,828	(2,573)	9,255	0	9,255
5675 Derby Recreation Commission	1,441,955	8,369	170,338	0	9,828	188,535	26,026	13,489	4,261	43,776	129,159	727	129,886	0	129,886
5676 RWD 2 Mitchell Co	69,601	404	8,222	0	582	9,208	1,256	651	7,804	9,711	6,234	(2,048)	4,186	0	4,186
5677 South Central Kansas Reg Medical Center	6,416,568	37,242	757,988	0	428,937	1,224,167	115,813	60,023	446,822	622,658	574,746	(42,373)	532,373	0	532,373

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5680 Ellis County Conservation District	\$ 67,064	\$ 389	\$ 7,922	\$ 0	\$ 2,641	\$ 10,952	\$ 1,210	\$ 627	\$ 2,455	\$ 4,292	\$ 6,007	\$ (174)	\$ 5,833	\$ 0	\$ 5,833
5681 Pratt County Extension Council	50,712	294	5,991	0	5,971	12,256	915	474	6,244	7,633	4,542	(551)	3,991	0	3,991
5686 City of Park City	1,152,692	6,690	136,167	0	9,218	152,075	20,805	10,783	61,277	92,865	103,249	(17,120)	86,129	0	86,129
5687 City of Bel Aire	1,353,388	7,855	159,876	0	177,645	345,376	24,427	12,660	0	37,087	121,226	44,981	166,207	0	166,207
5690 Grant County Recreation Comm	430,028	2,496	50,799	0	10,685	63,980	7,762	4,023	2,625	14,410	38,518	1,902	40,420	0	40,420
5702 City of Meriden	142,064	825	16,782	0	5,223	22,830	2,564	1,329	2,049	5,942	12,725	1,160	13,885	0	13,885
5704 Highland Cemetery	15,950	93	1,884	0	0	1,977	288	149	18,698	19,135	1,429	(5,265)	(3,836)	0	(3,836)
5710 Public Wholesale Water District No 4	202,351	1,174	23,904	0	6,563	31,641	3,652	1,893	1,166	6,711	18,125	1,240	19,365	0	19,365
5715 Public Wholesale Water Supply Dist 5	118,874	690	14,042	0	18,762	33,494	2,146	1,112	0	3,258	10,648	4,285	14,933	0	14,933
5717 Kearny County Conservation District	31,281	182	3,695	0	1,579	5,456	565	293	7,728	8,586	2,802	(1,219)	1,583	0	1,583
5724 Marion County Rural Water District 4	32,256	187	3,810	0	6,155	10,152	582	302	0	884	2,889	1,961	4,850	0	4,850
5725 Crawford County RWD 2	36,139	210	4,269	0	3,212	7,691	652	338	282	1,272	3,237	665	3,902	0	3,902
9000 Topeka Metropolitan Transit Authority	3,515,888	20,406	415,331	0	373,794	809,531	63,458	32,889	41,462	137,809	314,925	74,482	389,407	0	389,407
9035 Coffey County Library	485,798	2,820	57,387	0	0	60,207	8,768	4,544	27,547	40,859	43,514	(7,900)	35,614	0	35,614
9036 Colby Housing Authority	176,299	1,023	20,827	0	13,825	35,675	3,182	1,649	18,535	23,366	15,792	(1,204)	14,588	0	14,588
9037 McPherson Recreation Commission	294,137	1,707	34,746	0	39,668	76,121	5,309	2,751	33,834	41,894	26,346	4,103	30,449	0	30,449
9038 Sedgwick County Conservation District	44,183	256	5,219	0	4,244	9,719	797	413	430	1,640	3,958	1,208	5,166	0	5,166
9039 RWD 1 Jackson Co	121,550	705	14,359	0	2,914	17,978	2,194	1,137	547	3,878	10,888	749	11,637	0	11,637
9040 RWD 3 Jackson Co	212,330	1,232	25,082	0	14,909	41,223	3,832	1,986	5,401	11,219	19,019	3,475	22,494	0	22,494
9044 Disability Rights Center of Kansas	823,283	4,778	97,254	0	53,870	155,902	14,859	7,701	22,406	44,966	73,743	4,378	78,121	0	78,121
9049 Kearny County Council on Aging	94,570	549	11,171	0	3,997	15,717	1,707	885	9,394	11,986	8,471	(1,531)	6,940	0	6,940
9050 USD 208 Recreation Commission	76,454	444	9,031	0	28,144	37,619	1,380	715	11,297	13,392	6,848	2,652	9,500	0	9,500
9052 City of Salina Housing Authority	373,407	2,167	44,110	0	2,467	48,744	6,740	3,493	5,096	15,329	33,447	(1,005)	32,442	0	32,442
9058 Atwood Public Library	23,221	135	2,743	0	105	2,983	419	217	214	850	2,080	(53)	2,027	0	2,027
9059 Smoky Hills Public Television	460,118	2,671	54,353	0	0	57,024	8,305	4,304	30,555	43,164	41,214	(6,986)	34,228	0	34,228
9060 USD 303 Recreation Commission	30,585	178	3,613	0	6,712	10,503	552	286	12,248	13,086	2,740	(1,186)	1,554	0	1,554
9061 Consolidated RWD 1	109,855	638	12,978	0	0	13,616	1,983	1,028	1,512	4,523	9,840	(420)	9,420	0	9,420
9062 City of Oakley Housing Authority	47,865	278	5,654	0	1,695	7,627	864	448	8,220	9,532	4,287	(1,373)	2,914	0	2,914
9063 City of Hutchinson Housing Authority	0	0	0	0	0	0	0	0	32,621	32,621	0	(9,956)	(9,956)	0	(9,956)
9064 Coffey County Historical Museum	68,843	400	8,132	0	11,386	19,918	1,243	644	0	1,887	6,166	2,962	9,128	0	9,128
9065 Turner Recreation Commission	185,674	1,078	21,934	0	5,641	28,653	3,351	1,737	29,626	34,714	16,631	(6,822)	9,809	0	9,809
9068 Shawnee County Fire District 1	56,157	326	6,634	0	2,806	9,766	1,014	525	547	2,086	5,030	728	5,758	0	5,758
9069 City of Howard Housing Authority	39,310	228	4,644	0	2,099	6,971	710	368	5,488	6,566	3,521	(1,340)	2,181	0	2,181
9071 Russell Recreation Commission	66,909	388	7,904	0	4,671	12,963	1,208	626	0	1,834	5,993	1,272	7,265	0	7,265
9072 City of Russell Housing Authority	113,583	659	13,418	0	2,523	16,600	2,050	1,062	0	3,112	10,174	676	10,850	0	10,850

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9073 City of McFarland	\$ 21,442	\$ 124	\$ 2,533	\$ 0	\$ 3,674	\$ 6,331	\$ 387	\$ 201	\$ 3,451	\$ 4,039	\$ 1,921	\$ (313)	\$ 1,608	\$ 0	\$ 1,608
9075 Oberlin City Library	16,662	97	1,968	0	0	2,065	301	156	9,368	9,825	1,492	(2,283)	(791)	0	(791)
9076 Pratt Airport Authority	123,716	718	14,614	0	2,026	17,358	2,233	1,157	2,200	5,590	11,081	69	11,150	0	11,150
9078 The Legacy At Park View	2,126,841	12,344	251,243	0	96,042	359,629	38,387	19,895	83,388	141,670	190,506	(6,693)	183,813	0	183,813
9079 RWD 1 Elk Co	55,894	324	6,602	0	2,676	9,602	1,009	523	524	2,056	5,007	754	5,761	0	5,761
9080 Ottawa Recreation Commission	285,195	1,655	33,690	0	10,601	45,946	5,147	2,668	0	7,815	25,546	3,344	28,890	0	28,890
9081 Oberlin Housing Authority	66,615	387	7,869	0	8,130	16,386	1,202	623	692	2,517	5,967	1,553	7,520	0	7,520
9082 Fort Scott Housing Authority	248,685	1,443	29,377	0	37,199	68,019	4,489	2,326	0	6,815	22,275	9,821	32,096	0	32,096
9084 Goddard Public Library	40,640	236	4,801	0	5,932	10,969	734	380	0	1,114	3,640	1,596	5,236	0	5,236
9086 SE Kansas Area Agency on Aging	550,015	3,192	64,973	0	82,303	150,468	9,927	5,145	54,863	69,935	49,266	(301)	48,965	0	48,965
9087 Ulysses Housing Authority	39,016	226	4,609	0	0	4,835	704	365	939	2,008	3,495	(218)	3,277	0	3,277
9089 Lakin Recreation Commission	100,511	583	11,873	0	21,351	33,807	1,814	940	77,822	80,576	9,003	(11,438)	(2,435)	0	(2,435)
9090 City of Agra	21,674	126	2,560	0	0	2,686	391	203	9,512	10,106	1,941	(2,173)	(232)	0	(232)
9091 City of Chase	58,818	341	6,948	0	0	7,289	1,062	550	10,484	12,096	5,268	(2,804)	2,464	0	2,464
9092 Larned Recreation Comm	45,653	265	5,393	0	1,165	6,823	824	427	57	1,308	4,089	275	4,364	0	4,364
9093 City of Scammon	48,577	282	5,738	0	5,305	11,325	877	454	1,249	2,580	4,351	900	5,251	0	5,251
9095 Comanche County Hospital	2,079,007	12,067	245,593	0	232,451	490,111	37,524	19,448	0	56,972	186,221	61,744	247,965	0	247,965
9096 Rossville Community Library	55,492	322	6,555	0	13,667	20,544	1,002	519	5,215	6,736	4,971	1,711	6,682	0	6,682
9097 Edwards County Hospital	2,855,770	16,575	337,351	0	78,213	432,139	51,544	26,714	105,069	183,327	255,797	(15,821)	239,976	0	239,976
9098 Sublette Recreation Commission	96,952	563	11,453	0	21,591	33,607	1,750	907	27,795	30,452	8,684	(1,415)	7,269	0	7,269
9100 City of Weir	84,762	492	10,013	0	8,117	18,622	1,530	793	9,893	12,216	7,592	490	8,082	0	8,082
9101 Deerfield Recreation Commission	37,655	219	4,448	0	2,735	7,402	680	352	1,624	2,656	3,373	385	3,758	0	3,758
9102 Stanton County Cemetery Board	27,568	160	3,256	0	9,932	13,348	498	258	0	756	2,469	2,447	4,916	0	4,916
9103 SW Kansas Area Agency on Aging	769,601	4,467	90,913	0	1,629	97,009	13,891	7,199	47,790	68,880	68,935	(14,398)	54,537	0	54,537
9104 Jayhawk Area Agency on Aging	690,470	4,008	81,566	0	0	85,574	12,462	6,459	82,425	101,346	61,847	(22,638)	39,209	0	39,209
9105 NW Kansas Area Agency on Aging	626,996	3,639	74,067	0	0	77,706	11,317	5,865	22,601	39,783	56,161	(6,125)	50,036	0	50,036
9106 Post Rock Extension District 1	119,879	696	14,162	0	8,928	23,786	2,164	1,121	7,018	10,303	10,738	1,124	11,862	0	11,862
9108 City of Bronson	67,605	392	7,986	0	4,128	12,506	1,220	632	1,048	2,900	6,056	1,060	7,116	0	7,116
9109 City of Gridley	56,327	327	6,653	0	1,792	8,772	1,017	527	4,257	5,801	5,045	(608)	4,437	0	4,437
9110 City of Inman	308,911	1,793	36,491	0	23,757	62,041	5,576	2,890	4,521	12,987	27,670	4,720	32,390	0	32,390
9111 City of New Strawn	112,469	653	13,286	0	22,401	36,340	2,030	1,052	4,423	7,505	10,074	5,749	15,823	0	15,823
9113 City of Uniontown	67,466	392	7,970	0	11,063	19,425	1,218	631	1,827	3,676	6,043	3,336	9,379	0	9,379
9114 Erie City Public Library	23,020	134	2,720	0	2,396	5,250	415	215	1,798	2,428	2,062	409	2,471	0	2,471
9115 Oakley Public Library	64,356	374	7,602	0	9,637	17,613	1,162	602	1,964	3,728	5,765	1,945	7,710	0	7,710
9116 Oswego Public Library	17,559	102	2,074	0	859	3,035	317	164	174	655	1,573	210	1,783	0	1,783

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9117 Stanton County Public Library	\$ 90,919	\$ 528	\$ 10,740	\$ 0	\$ 17,214	\$ 28,482	\$ 1,641	\$ 850	\$ 21,074	\$ 23,565	\$ 8,144	\$ (2,267)	\$ 5,877	\$ 0	\$ 5,877
9121 Wichita County Extension Council	22,153	129	2,617	0	584	3,330	400	207	0	607	1,984	146	2,130	0	2,130
9122 Jewell County Conservation District	24,474	142	2,891	0	0	3,033	442	229	10,359	11,030	2,192	(2,702)	(510)	0	(510)
9123 Rooks County Conservation District	35,195	204	4,157	0	2,870	7,231	635	329	1,909	2,873	3,152	529	3,681	0	3,681
9124 Russell County Conservation District	35,675	207	4,214	0	2,513	6,934	644	334	2,903	3,881	3,195	(11)	3,184	0	3,184
9125 Saline County Conservation District	27,212	158	3,215	0	1,422	4,795	491	255	2,080	2,826	2,437	(235)	2,202	0	2,202
9126 Hugoton Recreation Commission	147,509	856	17,426	0	4,716	22,998	2,662	1,380	0	4,042	13,213	1,189	14,402	0	14,402
9127 Hospital Dist No 6 of Harper County	3,504,192	20,338	413,949	0	223,901	658,188	63,247	32,780	45,333	141,360	313,878	61,499	375,377	0	375,377
9128 Johnson County RWD 7	318,239	1,847	37,593	0	23,364	62,804	5,744	2,977	5,602	14,323	28,505	3,710	32,215	0	32,215
9129 Jetmore Housing Authority	31,095	180	3,674	0	272	4,126	561	291	1,121	1,973	2,785	(190)	2,595	0	2,595
9130 Stanton County Health Care Facility	3,613,010	20,970	426,805	0	559,387	1,007,162	65,211	33,797	44,542	143,550	323,625	168,212	491,837	0	491,837
9131 City of Palco	88,258	512	10,426	0	18,101	29,039	1,593	826	7,834	10,253	7,905	2,561	10,466	0	10,466
9132 Western Kansas Groundwater Management	162,237	942	19,165	0	1,970	22,077	2,928	1,518	41,570	46,016	14,532	(10,356)	4,176	0	4,176
9134 Tri-Ko Inc	3,473,514	20,160	410,326	0	93,906	524,392	62,693	32,493	52,172	147,358	311,130	3,329	314,459	0	314,459
9135 Mary Cotton Public Library	47,432	275	5,603	0	7,084	12,962	856	444	1,944	3,244	4,249	1,861	6,110	0	6,110
9136 City of Harveyville	43,533	253	5,143	0	1,410	6,806	786	407	4,399	5,592	3,899	(532)	3,367	0	3,367
9137 SE Kansas Regional Juvenile Detention Center	539,016	3,128	63,674	0	78,263	145,065	9,729	5,042	0	14,771	48,281	21,412	69,693	0	69,693
9138 City of Greenleaf	42,079	244	4,970	0	3,208	8,422	759	394	11	1,164	3,769	904	4,673	0	4,673
9139 Kansas Guardianship Program	381,559	2,215	45,073	0	11,813	59,101	6,887	3,569	5,236	15,692	34,177	1,172	35,349	0	35,349
9140 City of Pleasanton	318,657	1,849	37,642	0	0	39,491	5,751	2,981	21,861	30,593	28,543	(5,570)	22,973	0	22,973
9141 City of Winchester	90,888	528	10,737	0	3,081	14,346	1,640	850	2,514	5,004	8,141	352	8,493	0	8,493
9142 Wakarusa Township	285,613	1,658	33,740	0	18,998	54,396	5,155	2,672	3,115	10,942	25,583	4,406	29,989	0	29,989
9144 N C Kansas Reg Juvenile Deten Facility	628,125	3,646	74,200	0	83,504	161,350	11,337	5,876	0	17,213	56,262	22,335	78,597	0	78,597
9145 Developmental Services of NW Kansas Inc	6,929,996	40,222	818,639	0	0	858,861	125,079	64,826	966,629	1,156,534	620,734	(239,662)	381,072	0	381,072
9146 Futures Unlimited Inc	2,401,655	13,939	283,707	0	106,370	404,016	43,347	22,466	327,022	392,835	215,121	(36,891)	178,230	0	178,230
9147 C O F Training Services Inc	3,717,806	21,578	439,184	0	152,418	613,180	67,103	34,778	72,742	174,623	333,012	17,652	350,664	0	350,664
9148 NW Local Environmental Protection Group	73,221	425	8,650	0	1,068	10,143	1,322	685	1,577	3,584	6,559	(274)	6,285	0	6,285
9149 Big Lakes Developmental Center Inc	3,269,090	18,974	386,177	0	0	405,151	59,004	30,580	352,577	442,161	292,819	(91,271)	201,548	0	201,548
9150 Multi Community Diversified Service Inc	2,989,588	17,352	353,159	0	0	370,511	53,959	27,966	282,522	364,447	267,784	(80,193)	187,591	0	187,591
9151 High Plains Mental Health Center	4,799,226	27,855	566,932	0	76,012	670,799	86,621	44,894	35,545	167,060	429,877	14,833	444,710	0	444,710
9152 Arrowhead West Inc	5,232,147	30,367	618,073	0	152,560	801,000	94,435	48,943	186,791	330,169	468,654	11,208	479,862	0	479,862
9153 Barton County Extension Council	27,274	158	3,222	0	3,611	6,991	492	255	0	747	2,443	1,182	3,625	0	3,625
9154 NE Kansas Area Agency on Aging Inc	235,427	1,366	27,811	0	489	29,666	4,249	2,202	74,118	80,569	21,088	(21,251)	(163)	0	(163)
9155 City of Onaga	230,152	1,336	27,188	0	42,675	71,199	4,154	2,153	0	6,307	20,615	12,036	32,651	0	32,651
9156 Central Rush County Ems	37,423	217	4,420	0	1,745	6,382	675	350	2,095	3,120	3,352	28	3,380	0	3,380

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9157 Tri-Valley Developmental Service Inc	\$ 2,925,139	\$ 16,978	\$ 345,546	\$ 0	\$ 27,873	\$ 390,397	\$ 52,796	\$ 27,363	\$ 168,475	\$ 248,634	\$ 262,011	\$ (43,204)	\$ 218,807	\$ 0	\$ 218,807
9158 Wyandotte County Fair Association Inc	0	0	0	0	0	0	0	0	21,289	21,289	0	(6,206)	(6,206)	0	(6,206)
9159 Sunflower Extension District 6	82,519	479	9,748	0	2,422	12,649	1,489	772	9,590	11,851	7,391	(1,368)	6,023	0	6,023
9160 Goodland Housing Authority	114,929	667	13,577	0	3,933	18,177	2,074	1,075	9,888	13,037	10,294	(2,615)	7,679	0	7,679
9161 Medicine Lodge Township	71,890	417	8,493	0	745	9,655	1,298	672	7,840	9,810	6,439	(2,393)	4,046	0	4,046
9162 NW Kansas Groundwater Mgt Dist 4	244,740	1,420	28,911	0	15,725	46,056	4,417	2,289	11,237	17,943	21,922	(468)	21,454	0	21,454
9163 Coldwater-Wilmore Regional Library	27,553	160	3,254	0	7,386	10,800	497	258	8,814	9,569	2,468	217	2,685	0	2,685
9164 Twin Valley Developmental Services Inc	1,940,934	11,265	229,283	0	0	240,548	35,032	18,156	142,564	195,752	173,854	(35,099)	138,755	0	138,755
9166 Scott County Extension Council	22,262	129	2,630	0	0	2,759	402	208	5,920	6,530	1,994	(1,313)	681	0	681
9169 Housing Authority City of Iola	272,927	1,584	32,240	0	15,953	49,777	4,926	2,553	15,993	23,472	24,447	(511)	23,936	0	23,936
9170 Plumb Township Wabaunsee Co	21,241	123	2,509	0	1,071	3,703	383	199	418	1,000	1,903	108	2,011	0	2,011
9171 Training & Evaluation Center Hutchinson	2,994,461	17,380	353,736	0	247,415	618,531	54,047	28,011	352,899	434,957	268,220	(39,408)	228,812	0	228,812
9172 Nemaha County Training Center Inc	1,160,984	6,738	137,147	0	13,341	157,226	20,955	10,860	58,678	90,493	103,992	(11,011)	92,981	0	92,981
9173 Sheltered Living Inc	3,111,711	18,060	367,586	0	0	385,646	56,163	29,108	153,140	238,411	278,722	(46,058)	232,664	0	232,664
9174 Starkey Inc	9,423,313	54,693	1,113,175	0	218,272	1,386,140	170,081	88,149	4,053	262,283	844,066	63,921	907,987	0	907,987
9175 Community Living Opportunities Inc	4,693,270	27,240	554,415	0	0	581,655	84,709	43,903	1,240,511	1,369,123	420,386	(333,110)	87,276	0	87,276
9176 City of Grainfield	29,192	169	3,448	0	2,035	5,652	527	273	0	800	2,615	462	3,077	0	3,077
9177 City of Cunningham	69,183	402	8,173	0	5,028	13,603	1,249	647	15,420	17,316	6,197	(3,982)	2,215	0	2,215
9178 City of Greeley	35,566	206	4,202	0	562	4,970	642	333	2,384	3,359	3,186	(493)	2,693	0	2,693
9179 Halstead Public Library	28,883	168	3,412	0	1,680	5,260	521	270	384	1,175	2,587	453	3,040	0	3,040
9181 Colby Recreation Dept	54,270	315	6,411	0	3,702	10,428	980	508	6,575	8,063	4,861	(418)	4,443	0	4,443
9182 City of Whitewater	90,084	523	10,641	0	4,334	15,498	1,626	843	36,141	38,610	8,069	(7,817)	252	0	252
9183 Walnut Creek Extension Dist 2	96,303	559	11,376	0	5,969	17,904	1,738	901	862	3,501	8,626	1,559	10,185	0	10,185
9184 SC Kansas Area Agency on Aging	290,486	1,686	34,315	0	23,949	59,950	5,243	2,717	20,741	28,701	26,019	2,723	28,742	0	28,742
9185 Rice County Council on Aging	201,470	1,169	23,800	0	21,325	46,294	3,636	1,885	9,879	15,400	18,046	2,184	20,230	0	20,230
9186 Kingman County Council on Aging	140,671	816	16,617	0	0	17,433	2,539	1,316	9,191	13,046	12,600	(2,579)	10,021	0	10,021
9187 City of Norcatur	11,108	64	1,312	0	777	2,153	200	104	268	572	995	176	1,171	0	1,171
9188 Beloit Housing Authority	74,211	431	8,766	0	14,917	24,114	1,339	694	0	2,033	6,647	3,691	10,338	0	10,338
9189 Republic County Historical Society	0	0	0	0	0	0	0	0	8,909	8,909	0	(2,724)	(2,724)	0	(2,724)
9190 Sherman County Conservation District	36,077	209	4,261	0	0	4,470	651	337	1,004	1,992	3,231	(237)	2,994	0	2,994
9191 Jackson County Conservation District	51,996	302	6,142	0	1,272	7,716	938	486	0	1,424	4,657	369	5,026	0	5,026
9192 Johnson County Extension Council	121,040	703	14,298	0	0	15,001	2,185	1,132	50,803	54,120	10,842	(14,762)	(3,920)	0	(3,920)
9193 Yates Center Public Library	24,783	144	2,928	0	1,400	4,472	447	232	464	1,143	2,220	191	2,411	0	2,411
9194 Overbrook Public Library	29,270	170	3,458	0	8,330	11,958	528	274	5,937	6,739	2,622	401	3,023	0	3,023
9195 Franklin County RWD 6	143,069	830	16,901	0	4,843	22,574	2,582	1,338	0	3,920	12,815	1,395	14,210	0	14,210

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9196 Public Wholesale Water Supply 11	\$ 160,164	\$ 930	\$ 18,920	\$ 0	\$ 13,629	\$ 33,479	\$ 2,891	\$ 1,498	\$ 9,723	\$ 14,112	\$ 14,346	\$ 179	\$ 14,525	\$ 0	\$ 14,525
9197 Public Wholesale Water Supply 12	147,540	856	17,429	0	15,793	34,078	2,663	1,380	5,563	9,606	13,215	3,713	16,928	0	16,928
9198 Pawnee Mental Health Services Inc	6,098,127	35,394	720,371	0	0	755,765	110,065	57,044	600,511	767,620	546,222	(175,120)	371,102	0	371,102
9199 Topeka Association for Retarded Citizens	2,771,039	16,083	327,342	0	0	343,425	50,014	25,921	389,303	465,238	248,208	(111,337)	136,871	0	136,871
9200 North Central Regional Planning Commission	666,723	3,870	78,760	0	14,748	97,378	12,034	6,237	5,938	24,209	59,720	1,546	61,266	0	61,266
9201 Coffeyville Regional Medical Center Inc	14,360,518	83,349	1,696,406	0	1,664,592	3,444,347	259,193	134,334	694,621	1,088,148	1,286,302	166,125	1,452,427	0	1,452,427
9202 Kansas Public Telecommunications	720,668	4,183	85,132	0	0	89,315	13,007	6,741	144,015	163,763	64,552	(35,777)	28,775	0	28,775
9204 Elk County Council on Aging	103,759	602	12,257	0	17,229	30,088	1,873	971	3,142	5,986	9,294	2,763	12,057	0	12,057
9205 City of La Harpe	96,194	558	11,364	0	22,951	34,873	1,736	900	13,438	16,074	8,616	2,467	11,083	0	11,083
9206 City of Offerle	33,400	194	3,945	0	10,960	15,099	603	312	12,713	13,628	2,992	(238)	2,754	0	2,754
9207 Wabaunsee County Extension Council	25,325	147	2,991	0	6,876	10,014	457	237	4,431	5,125	2,268	633	2,901	0	2,901
9208 Cowley County Council on Aging	150,309	872	17,756	0	38,215	56,843	2,713	1,406	19,746	23,865	13,464	5,189	18,653	0	18,653
9209 McPherson County Council on Aging	74,737	434	8,829	0	1,598	10,861	1,349	699	0	2,048	6,694	530	7,224	0	7,224
9210 Center Twp Reno County	27,986	162	3,306	0	209	3,677	505	262	610	1,377	2,507	(117)	2,390	0	2,390
9211 RWD 5 Anderson Co	57,797	335	6,828	0	3,435	10,598	1,043	541	0	1,584	5,177	819	5,996	0	5,996
9212 RWD 3 Cowley Co	73,499	427	8,682	0	22,785	31,894	1,327	688	0	2,015	6,583	6,850	13,433	0	13,433
9213 RWD 6 Crawford Co	48,546	282	5,734	0	2,727	8,743	876	454	0	1,330	4,348	620	4,968	0	4,968
9214 RWD 1 Woodson Co	115,455	670	13,638	0	1,768	16,076	2,084	1,080	0	3,164	10,342	508	10,850	0	10,850
9215 Kansas Bostwick Irrigation District 2	442,837	2,570	52,313	0	7,178	62,061	7,993	4,142	26,095	38,230	39,666	(4,814)	34,852	0	34,852
9216 Greeley County Library	45,297	263	5,351	0	11,072	16,686	818	424	34	1,276	4,057	3,459	7,516	0	7,516
9217 Haskell Township Library	43,038	250	5,084	0	3,055	8,389	777	403	0	1,180	3,855	803	4,658	0	4,658
9218 City of Kensington	49,273	286	5,820	0	3,176	9,282	889	461	2,107	3,457	4,413	422	4,835	0	4,835
9219 City of Mound Valley	35,659	207	4,212	0	1,531	5,950	644	334	3,712	4,690	3,194	(376)	2,818	0	2,818
9220 Kanwaka Township	90,006	522	10,632	0	1,046	12,200	1,625	842	2,268	4,735	8,062	(393)	7,669	0	7,669
9221 Lincoln Township Dickinson County	22,045	128	2,604	0	11,184	13,916	398	206	0	604	1,975	3,366	5,341	0	5,341
9222 Doniphan Co Conservation District	29,425	171	3,476	0	5,460	9,107	531	275	6,666	7,472	2,636	(259)	2,377	0	2,377
9224 Gove County Medical Center	4,810,504	27,920	568,264	0	0	596,184	86,825	44,999	262,392	394,216	430,887	(74,850)	356,037	0	356,037
9225 Bird City Housing Authority	37,531	218	4,434	0	10,530	15,182	677	351	5,406	6,434	3,362	736	4,098	0	4,098
9226 Scott Recreation Commission	68,379	397	8,077	0	9,571	18,045	1,234	640	8,206	10,080	6,125	1,331	7,456	0	7,456
9227 Labette Center for Mental Health Service	1,760,628	10,219	207,983	0	139,580	357,782	31,778	16,470	0	48,248	157,703	37,019	194,722	0	194,722
9228 Cheney Recreation Commission	42,203	245	4,986	0	2,081	7,312	762	395	1,481	2,638	3,780	379	4,159	0	4,159
9229 Douglass Public Library	24,660	143	2,913	0	2,110	5,166	445	231	832	1,508	2,209	422	2,631	0	2,631
9230 Reno Township	87,485	508	10,335	0	29,996	40,839	1,579	818	3,452	5,849	7,836	5,634	13,470	0	13,470
9231 City of Richmond	104,610	607	12,358	0	3,206	16,171	1,888	979	0	2,867	9,370	880	10,250	0	10,250
9233 Iroquois Center for Human Development	936,200	5,434	110,593	0	6,492	122,519	16,897	8,758	64,777	90,432	83,857	(12,514)	71,343	0	71,343

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

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As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9234 Bert Nash Community Mental Health	\$ 6,096,163	\$ 35,382	\$ 720,138	\$ 0	\$ 242,078	\$ 997,598	\$ 110,030	\$ 57,026	\$ 0	\$ 167,056	\$ 546,046	\$ 57,158	\$ 603,204	\$ 0	\$ 603,204
9235 City of Elwood	289,171	1,678	34,160	0	6,594	42,432	5,219	2,705	18,332	26,256	25,902	(2,425)	23,477	0	23,477
9236 City of Elk City	48,840	283	5,769	0	0	6,052	882	457	7,002	8,341	4,375	(1,717)	2,658	0	2,658
9237 Park Township	29,533	171	3,489	0	3,408	7,068	533	276	935	1,744	2,645	987	3,632	0	3,632
9238 Unified Government of Wyandotte County	55,283,518	320,866	6,530,633	0	301,043	7,152,542	997,812	517,143	1,866,494	3,381,449	4,951,861	(392,262)	4,559,599	160,943	4,720,542
9239 Creative Community Living Inc	0	0	0	0	0	0	0	0	2,843,796	2,843,796	0	(776,435)	(776,435)	0	(776,435)
9240 Flint Hills Community Health Center Inc	4,676,562	27,143	552,442	0	1,167,296	1,746,881	84,407	43,746	0	128,153	418,890	295,769	714,659	0	714,659
9242 University of Kansas Hospital Authority	38,374,485	222,726	4,533,172	0	684,420	5,440,318	692,621	358,969	4,295,003	5,346,593	3,437,284	(1,234,285)	2,202,999	0	2,202,999
9243 St Francis Housing Authority	18,920	110	2,235	0	2,848	5,193	341	177	0	518	1,695	763	2,458	0	2,458
9244 Horton Housing Authority	94,477	548	11,160	0	3,735	15,443	1,705	884	214	2,803	8,463	812	9,275	0	9,275
9245 Lawrence Housing Authority	1,767,373	10,258	208,780	0	4,460	223,498	31,899	16,533	114,251	162,683	158,307	(37,118)	121,189	0	121,189
9246 Lincoln Housing Authority	68,131	395	8,049	0	3,428	11,872	1,230	637	0	1,867	6,103	1,039	7,142	0	7,142
9247 City of Burden	100,186	581	11,835	0	13,478	25,894	1,808	937	0	2,745	8,974	3,369	12,343	0	12,343
9248 City of Longton	55,848	324	6,598	0	235	7,157	1,008	522	2,339	3,869	5,002	(527)	4,475	0	4,475
9249 City of Westmoreland	105,894	615	12,509	0	2,580	15,704	1,911	991	7,577	10,479	9,485	(806)	8,679	0	8,679
9250 Consolidated RWD 2	250,619	1,455	29,605	0	31,057	62,117	4,523	2,344	789	7,656	22,448	7,611	30,059	0	30,059
9251 Towanda Township	46,921	272	5,543	0	837	6,652	847	439	733	2,019	4,203	126	4,329	0	4,329
9253 City of Herndon	49,056	285	5,795	0	16,151	22,231	885	459	1,993	3,337	4,394	3,134	7,528	0	7,528
9254 Housing Authority of City of Galena	61,959	360	7,319	0	2,463	10,142	1,118	580	1,583	3,281	5,550	348	5,898	0	5,898
9255 Atchison Housing Authority	324,845	1,885	38,374	0	7,337	47,596	5,863	3,039	3,887	12,789	29,097	405	29,502	0	29,502
9256 Jetmore Public Library	23,577	137	2,785	0	4,006	6,928	426	221	0	647	2,112	1,132	3,244	0	3,244
9257 Hays Housing Authority	50,248	292	5,936	0	6,815	13,043	907	470	0	1,377	4,501	1,571	6,072	0	6,072
9258 Housing Authority of City of Belleville	69,817	405	8,248	0	1,315	9,968	1,260	653	6,911	8,824	6,254	(1,815)	4,439	0	4,439
9259 Sharon Springs Housing Authority	15,780	92	1,864	0	3,886	5,842	285	148	3,977	4,410	1,413	(19)	1,394	0	1,394
9260 Haysville Community Library	140,238	814	16,566	0	1,985	19,365	2,531	1,312	24,271	28,114	12,561	(5,372)	7,189	0	7,189
9261 Hamilton County Library	92,234	535	10,896	0	12,094	23,525	1,665	863	6,959	9,487	8,262	1,389	9,651	0	9,651
9262 Ellis Public Library	26,485	154	3,128	0	0	3,282	478	248	465	1,191	2,372	(137)	2,235	0	2,235
9263 Bucklin Public Library	25,464	148	3,008	0	4,488	7,644	460	238	0	698	2,281	1,227	3,508	0	3,508
9264 Elkhart Cemetery District	27,723	161	3,275	0	981	4,417	500	259	12,138	12,897	2,483	(2,467)	16	0	16
9265 Ellis Recreation Commission	38,970	226	4,603	0	2,949	7,778	703	365	3,142	4,210	3,491	141	3,632	0	3,632
9266 Clay County Conservation District	34,437	200	4,068	0	450	4,718	622	322	198	1,142	3,085	108	3,193	0	3,193
9267 City of Linn Valley	127,181	738	15,024	0	26,547	42,309	2,295	1,190	0	3,485	11,392	7,491	18,883	0	18,883
9268 City of Blue Mound	66,692	387	7,878	0	15,130	23,395	1,204	624	17,119	18,947	5,974	(1,508)	4,466	0	4,466
9269 Kansas Workers Risk Cooperative for Counties	278,898	1,619	32,947	0	5,892	40,458	5,034	2,609	44,977	52,620	24,982	(10,088)	14,894	0	14,894
9270 Manhattan Housing Authority	415,687	2,413	49,105	0	0	51,518	7,503	3,888	55,364	66,755	37,234	(15,959)	21,275	0	21,275

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9271 Norton Housing Authority	\$ 80,213	\$ 466	\$ 9,475	\$ 0	\$ 10,478	\$ 20,419	\$ 1,448	\$ 750	\$ 1,379	\$ 3,577	\$ 7,185	\$ 2,352	\$ 9,537	\$ 0	\$ 9,537
9272 Topeka Housing Authority	1,694,879	9,837	200,216	0	0	210,053	30,591	15,855	323,475	369,921	151,814	(92,412)	59,402	0	59,402
9275 City of Linwood	63,335	368	7,482	0	6,782	14,632	1,143	592	425	2,160	5,673	2,251	7,924	0	7,924
9276 Lindsborg Community Library	22,819	132	2,696	0	3,123	5,951	412	213	0	625	2,044	788	2,832	0	2,832
9277 City of North Newton	364,619	2,116	43,072	0	66,620	111,808	6,581	3,411	0	9,992	32,660	16,099	48,759	0	48,759
9278 City of Arcadia	71,875	417	8,491	0	5,326	14,234	1,297	672	15,303	17,272	6,438	(1,821)	4,617	0	4,617
9279 Four County Mental Health Center Inc	9,084,034	52,724	1,073,096	0	1,551,765	2,677,585	163,958	84,975	0	248,933	813,676	425,529	1,239,205	0	1,239,205
9280 Disability Planning Organization of Kansas Inc	182,704	1,060	21,583	0	28,279	50,922	3,298	1,709	39,616	44,623	16,365	(4,111)	12,254	0	12,254
9281 OCKK Inc	6,712,020	38,957	792,890	0	0	831,847	121,145	62,787	419,322	603,254	601,210	(137,945)	463,265	0	463,265
9282 Housing Authority of Kansas City Kansas	4,612,453	26,771	544,868	0	0	571,639	83,250	43,147	281,395	407,792	413,147	(80,276)	332,871	0	332,871
9283 Hoisington Recreation Commission	32,163	187	3,800	0	2,042	6,029	581	301	4,724	5,606	2,881	(730)	2,151	0	2,151
9284 Cottonwood Inc	6,014,418	34,908	710,482	0	151,805	897,195	108,554	56,261	129,453	294,268	538,724	(5,243)	533,481	0	533,481
9285 Johnson Co Fire Dist No 2	2,588,722	15,025	305,806	0	198,566	519,397	46,724	24,216	0	70,940	231,877	50,508	282,385	0	282,385
9286 Oskaloosa Public Library	23,963	139	2,831	0	1,380	4,350	433	224	3,022	3,679	2,146	(254)	1,892	0	1,892
9287 Basehor Community Library	286,757	1,664	33,874	0	14,588	50,126	5,176	2,682	0	7,858	25,685	4,847	30,532	0	30,532
9288 City of Gypsum	71,890	417	8,493	0	17,660	26,570	1,298	672	0	1,970	6,439	4,471	10,910	0	10,910
9289 Greenleaf Housing Authority	18,951	110	2,239	0	3,542	5,891	342	177	0	519	1,697	1,071	2,768	0	2,768
9292 Spring Hill Recreation Commission	173,809	1,009	20,532	0	17,183	38,724	3,137	1,626	1,630	6,393	15,568	3,514	19,082	0	19,082
9293 RWD 4 Franklin Co	64,619	375	7,633	0	7,982	15,990	1,166	604	12,020	13,790	5,788	(1,371)	4,417	0	4,417
9294 Mulvane Public Library	68,920	400	8,142	0	6,967	15,509	1,244	645	605	2,494	6,173	2,046	8,219	0	8,219
9295 City of Prescott	52,986	308	6,259	0	6,344	12,911	956	496	532	1,984	4,746	1,505	6,251	0	6,251
9296 Anderson County Extension Council	0	0	0	0	377	377	0	0	19,042	19,042	0	(4,464)	(4,464)	0	(4,464)
9297 Thomas Co Economic Development Alliance	57,132	332	6,749	0	6,661	13,742	1,031	534	4,608	6,173	5,117	(64)	5,053	0	5,053
9298 Housing Authority of City of Holton	61,448	357	7,259	0	3,674	11,290	1,109	575	11	1,695	5,504	1,064	6,568	0	6,568
9299 City of Bentley	116,739	678	13,791	0	37,603	52,072	2,107	1,092	16,993	20,192	10,457	2,492	12,949	0	12,949
9301 The Center for Counseling & Consultation	2,646,813	15,362	312,667	0	133,594	461,623	47,772	24,759	43,786	116,317	237,081	33,173	270,254	0	270,254
9306 River Valley Extension District 4	204,223	1,185	24,124	0	5,198	30,507	3,686	1,910	5,553	11,149	18,293	(96)	18,197	0	18,197
9307 Public Wholesale Water Supply District 13	170,436	989	20,134	0	22,436	43,559	3,076	1,594	0	4,670	15,266	6,246	21,512	0	21,512
9308 Linn County Library District 1	19,059	111	2,252	0	747	3,110	344	178	318	840	1,707	66	1,773	0	1,773
9309 Pleasanton Housing Authority	47,571	276	5,620	0	0	5,896	859	445	10,021	11,325	4,261	(2,570)	1,691	0	1,691
9310 Public Housing Agency of S Hutchinson	162,608	944	19,209	0	10,813	30,966	2,935	1,521	6,411	10,867	14,565	214	14,779	0	14,779
9311 Housing Authority of the City of Solomon	26,145	152	3,089	0	4,353	7,594	472	245	494	1,211	2,342	1,072	3,414	0	3,414
9313 USD 350 Recreation Commission	34,592	201	4,086	0	1,117	5,404	624	324	357	1,305	3,098	126	3,224	0	3,224
9314 Wellington Housing Authority	147,092	854	17,376	0	6,527	24,757	2,655	1,376	3,865	7,896	13,175	1,039	14,214	0	14,214
9317 Nippawalla Township	24,041	140	2,840	0	1,512	4,492	434	225	2,929	3,588	2,153	(114)	2,039	0	2,039

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9318 Linn County Library District # 5	\$ 36,773	\$ 213	\$ 4,344	\$ 0	\$ 1,395	\$ 5,952	\$ 664	\$ 344	\$ 12,850	\$ 13,858	\$ 3,294	\$ (2,369)	\$ 925	\$ 0	\$ 925
9320 City of Vermillion	30,399	176	3,591	0	559	4,326	549	284	959	1,792	2,723	(27)	2,696	0	2,696
9321 Public Wholesale Water Supply District # 20	123,283	716	14,563	0	832	16,111	2,225	1,153	8,618	11,996	11,043	(2,212)	8,831	0	8,831
9322 Thomas County Historical Society	148,468	862	17,538	0	57,566	75,966	2,680	1,389	10,709	14,778	13,299	9,735	23,034	0	23,034
9323 Phillips-Rooks Extension Dist # 5	57,364	333	6,777	0	10,745	17,855	1,035	537	725	2,297	5,138	3,002	8,140	0	8,140
9329 Jefferson County Rural Water Dist No 13	132,209	767	15,618	0	3,017	19,402	2,386	1,237	213	3,836	11,842	611	12,453	0	12,453
9330 Rose Hill Recreation Commission	107,720	625	12,725	0	3,395	16,745	1,944	1,008	6,436	9,388	9,649	(333)	9,316	0	9,316
9339 Coffey County Conservation District	32,828	191	3,878	0	1,056	5,125	593	307	500	1,400	2,940	186	3,126	0	3,126
9341 Meadowlark Extension District	164,619	955	19,446	0	14,688	35,089	2,971	1,540	4,237	8,748	14,745	3,092	17,837	0	17,837
9342 Park City Public Library	54,533	317	6,442	0	11,441	18,200	984	510	2,100	3,594	4,885	1,854	6,739	0	6,739
9347 Auburn Township	62,655	364	7,401	0	41,130	48,895	1,131	586	6,425	8,142	5,612	10,557	16,169	0	16,169
9350 The Housing Authority of the City of Paola	154,146	895	18,209	0	7,284	26,388	2,782	1,442	0	4,224	13,807	1,886	15,693	0	15,693
9351 The Housing Authority of the City of Phillipsburg	67,373	391	7,959	0	0	8,350	1,216	630	3,535	5,381	6,035	(1,052)	4,983	0	4,983
9353 Equus Beds Groundwater Mgmt Dist # 2	177,011	1,027	20,910	0	19,494	41,431	3,195	1,656	15,441	20,292	15,855	980	16,835	0	16,835
9354 Americus Township Library	14,248	83	1,683	0	2,080	3,846	257	133	937	1,327	1,276	223	1,499	0	1,499
9360 Southeast Kansasworks Inc	773,824	4,491	91,412	0	483,367	579,270	13,967	7,239	41,564	62,770	69,313	93,448	162,761	0	162,761
9362 Kansas Power Pool	610,922	3,546	72,168	0	111,797	187,511	11,027	5,715	0	16,742	54,722	31,076	85,798	0	85,798
9363 Osborne Housing Authority	56,931	330	6,725	0	3,047	10,102	1,028	533	2,663	4,224	5,099	414	5,513	0	5,513
9365 Newton Housing Authority	231,668	1,345	27,366	0	0	28,711	4,181	2,167	7,346	13,694	20,751	(2,210)	18,541	0	18,541
9366 Lincoln Carnegie Library	25,433	148	3,004	0	6,090	9,242	459	238	0	697	2,278	1,660	3,938	0	3,938
9367 City of St George	149,783	869	17,694	0	16,483	35,046	2,703	1,401	5,842	9,946	13,416	4,102	17,518	0	17,518
9370 Ashland Library	22,215	129	2,624	0	4,717	7,470	401	208	906	1,515	1,990	891	2,881	0	2,881
9372 City of Otis	48,902	284	5,777	0	1,595	7,656	883	457	6,169	7,509	4,380	(1,461)	2,919	0	2,919
9375 City of Chanute Housing Authority	203,512	1,181	24,041	0	3,899	29,121	3,673	1,904	16,508	22,085	18,229	(3,416)	14,813	0	14,813
9382 Coffey County Housing Authority	60,535	351	7,151	0	1,867	9,369	1,093	566	3,388	5,047	5,422	(564)	4,858	0	4,858
9383 Parsons Housing Authority	149,551	868	17,667	0	9,646	28,181	2,699	1,399	15,418	19,516	13,396	(1,968)	11,428	0	11,428
9387 Hoxie Housing Authority	39,898	232	4,713	0	11,598	16,543	720	373	3,724	4,817	3,574	2,515	6,089	0	6,089
9403 Strong City Housing Authority	34,158	198	4,035	0	0	4,233	617	320	3,766	4,703	3,060	(853)	2,207	0	2,207
9404 Public Wholesale Water Supply District # 23	202,661	1,176	23,940	0	15,683	40,799	3,658	1,896	3,579	9,133	18,153	3,351	21,504	0	21,504
9406 Stockton Recreation Commission	32,998	192	3,898	0	524	4,614	596	309	1,281	2,186	2,956	(265)	2,691	0	2,691
9407 Unified Greeley County	1,212,701	7,039	143,256	0	52,305	202,600	21,888	11,344	46,695	79,927	108,624	6,761	115,385	0	115,385
9408 Great Plains Development Authority	520,297	3,020	61,462	0	71,025	135,507	9,391	4,867	0	14,258	46,604	22,204	68,808	0	68,808
9411 Horsethief Reservoir	78,326	455	9,253	0	17,115	26,823	1,414	733	8,589	10,736	7,016	2,309	9,325	0	9,325
9412 City of Fontana	15,285	89	1,805	0	405	2,299	276	143	8,436	8,855	1,369	(1,804)	(435)	0	(435)
9414 Valley Township	0	0	0	0	0	0	0	0	20,645	20,645	0	(5,042)	(5,042)	0	(5,042)

**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, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9418 Garden City Housing Authority	\$ 139,418	\$ 809	\$ 16,469	\$ 0	\$ 4,809	\$ 22,087	\$ 2,516	\$ 1,304	\$ 12,311	\$ 16,131	\$ 12,488	\$ (1,502)	\$ 10,986	\$ 0	\$ 10,986
9424 Rural Water District # 5	257,271	1,493	30,392	0	2,235	34,120	4,643	2,407	16,990	24,040	23,044	(3,530)	19,514	0	19,514
9425 Oaklawn Improvement District	111,262	646	13,143	0	33,448	47,237	2,008	1,041	30,118	33,167	9,966	2,486	12,452	0	12,452
9427 Twin Creeks Extension District # 9	63,506	369	7,502	0	1,676	9,547	1,146	594	2,065	3,805	5,688	(358)	5,330	0	5,330
9432 Graves Memorial Public Library	13,382	78	1,581	0	693	2,352	242	125	1,138	1,505	1,199	(24)	1,175	0	1,175
9434 Pottawatomie Co RWD # 4	85,644	497	10,117	0	24,519	35,133	1,546	801	213	2,560	7,671	5,491	13,162	0	13,162
9436 Neodesha Housing Authority	74,474	432	8,797	0	50,370	59,599	1,344	697	0	2,041	6,671	12,418	19,089	0	19,089
9438 Palmyra Township	0	0	0	0	32,729	32,729	0	0	39,373	39,373	0	121	121	0	121
9443 Minneha Township	74,397	432	8,788	0	3,508	12,728	1,343	696	2,758	4,797	6,664	137	6,801	0	6,801
9447 Golden Prairie Extension District 12	126,562	735	14,951	0	23,472	39,158	2,284	1,184	0	3,468	11,336	5,956	17,292	0	17,292
9448 Frontier Extension District # 11	158,864	922	18,767	0	40,437	60,126	2,867	1,486	4,336	8,689	14,230	8,005	22,235	0	22,235
9449 Southwind Extension District # 10	90,192	523	10,655	0	10,225	21,403	1,628	844	0	2,472	8,079	2,801	10,880	0	10,880
9451 Montgomery Co RWD # 12	22,370	130	2,643	0	3,248	6,021	404	209	0	613	2,004	968	2,972	0	2,972
9455 Coffey County Fire District # 1	75,511	438	8,920	0	1,343	10,701	1,363	706	4,183	6,252	6,764	(562)	6,202	0	6,202
9460 Liberal Housing Authority	163,691	950	19,337	0	1,412	21,699	2,954	1,531	50,663	55,148	14,662	(16,844)	(2,182)	0	(2,182)
9468 Salt Creek Township	30,863	179	3,646	0	1,911	5,736	557	289	192	1,038	2,764	633	3,397	0	3,397
9480 Clay Center Housing Authority	148,515	862	17,544	0	33,867	52,273	2,681	1,389	367	4,437	13,303	11,867	25,170	0	25,170
9482 RWD # 1 Washington	141,600	822	16,727	0	37,617	55,166	2,556	1,325	0	3,881	12,683	11,725	24,408	0	24,408
9484 Lakin Comanche Cemetery District	63,567	369	7,509	0	22,388	30,266	1,147	595	0	1,742	5,694	7,282	12,976	0	12,976
9486 Chisholm Creek Utility Authority	200,975	1,166	23,741	0	53,554	78,461	3,627	1,880	1,480	6,987	18,002	17,830	35,832	0	35,832
9490 City of Atlanta	25,108	146	2,966	0	6,027	9,139	453	235	209	897	2,249	2,074	4,323	0	4,323
9491 Chapman Housing Authority	27,893	162	3,295	0	9,751	13,208	503	261	6,363	7,127	2,498	1,786	4,284	0	4,284
9493 Downs Housing Authority	40,238	234	4,754	0	11,374	16,362	726	376	1,536	2,638	3,604	3,606	7,210	0	7,210
9494 Garfield Township	28,388	165	3,354	0	8,823	12,342	512	266	0	778	2,543	3,006	5,549	0	5,549
9495 Seneca Housing Authority	109,483	635	12,933	0	63,441	77,009	1,976	1,024	4,970	7,970	9,807	18,457	28,264	0	28,264
9497 Beck-Bookman Library	51,439	299	6,076	0	10,663	17,038	928	481	387	1,796	4,607	3,693	8,300	0	8,300
9499 Midway Extension District # 15	58,137	337	6,867	0	35,789	42,993	1,049	544	0	1,593	5,207	9,737	14,944	0	14,944
9510 Douglas County Conservation District	77,862	452	9,198	0	55,201	64,851	1,405	728	0	2,133	6,974	12,936	19,910	0	19,910
9515 Northeast Kansas Environmental Services	44,400	258	5,245	0	32,200	37,703	801	415	0	1,216	3,977	7,363	11,340	0	11,340
9516 Grant Township	77,305	449	9,132	0	53,780	63,361	1,395	723	0	2,118	6,924	12,863	19,787	0	19,787
9518 Hesston Recreation Commission	64,604	375	7,631	0	48,604	56,610	1,166	604	0	1,770	5,787	10,682	16,469	0	16,469
9519 Williamsport Township	62,268	361	7,356	0	43,198	50,915	1,124	582	0	1,706	5,577	10,363	15,940	0	15,940

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9520 Clay Center Public Utilities Commission	\$ 1,230,569	\$ 7,142	\$ 145,367	\$ 0	\$ 845,072	\$ 997,581	\$ 22,211	\$ 11,511	\$ 0	\$ 33,722	\$ 110,225	\$ 204,943	\$ 315,168	\$ 0	\$ 315,168
9521 Hill City Housing Authority	24,752	144	2,924	0	17,081	20,149	447	232	0	679	2,217	4,121	6,338	0	6,338
9522 Wellsville Fire District	16,522	96	1,952	0	11,470	13,518	298	155	0	453	1,480	2,749	4,229	0	4,229
9529 Butler County Fire District # 3	75,278	437	8,893	0	56,635	65,965	1,359	704	0	2,063	6,743	12,447	19,190	0	19,190
Total Local Group	\$ 1,547,029,536	\$ 8,978,984	\$ 182,750,355	\$ 0	\$ 57,610,967	\$ 249,340,306	\$ 27,922,318	\$ 14,471,494	\$ 57,610,967	\$ 100,004,779	\$ 138,570,703	\$ 0	\$ 138,570,703	\$ 484,671	\$ 139,055,374

**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, 2016

Employer	6/30/16 Net Pension Liability (NPL)	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group:															
S246 Fort Hays State University	\$ 870,298	\$ 45,933	\$ 113,949	\$ 0	\$ 124,064	\$ 283,946	\$ 8,981	\$ 5,365	\$ 0	\$ 14,346	\$ 103,840	\$ 35,889	\$ 139,729	\$ 0	\$ 139,729
S367 Kansas State University	2,011,145	106,146	263,321	0	285,355	654,822	20,755	12,399	62,154	95,308	239,960	47,748	287,708	0	287,708
S379 Emporia State University	619,922	32,719	81,167	0	34,573	148,459	6,398	3,822	7,525	17,745	73,966	7,289	81,255	0	81,255
S385 Pittsburg State University	1,181,712	62,369	154,723	0	49,159	266,251	12,195	7,285	24,072	43,552	140,996	3,304	144,300	0	144,300
S682 Staff Benefits University of Kansas	3,142,490	165,857	411,449	0	275,880	853,186	32,430	19,374	16,726	68,530	374,947	64,821	439,768	0	439,768
S683 University of Kansas Medical Center	3,361,678	177,425	440,148	0	344,832	962,405	34,692	20,725	139,278	194,695	401,100	37,422	438,522	0	438,522
S715 Wichita State University	2,131,503	112,498	279,080	0	187,571	579,149	21,997	13,141	46,290	81,428	254,321	27,046	281,367	0	281,367
Other state agencies	72,486,054	3,825,725	9,490,673	0	2,237,654	15,554,052	748,050	446,883	1,806,660	3,001,593	8,648,697	(146,637)	8,502,060	0	8,502,060
4 Atchison County	934,290	49,311	122,328	0	68,477	240,116	9,642	5,760	11,977	27,379	111,475	21,266	132,741	0	132,741
18 Cowley County	2,249,391	118,720	294,515	0	77,462	490,697	23,214	13,868	67,739	104,821	268,387	7,638	276,025	0	276,025
20 Dickinson County	1,854,397	97,873	242,798	0	128,593	469,264	19,137	11,433	0	30,570	221,258	37,535	258,793	0	258,793
22 Douglas County	11,859,697	625,940	1,552,803	0	0	2,178,743	122,391	73,116	587,386	782,893	1,415,044	(157,055)	1,257,989	0	1,257,989
25 Ellis County	4,798,141	253,240	628,226	0	80,135	961,601	49,516	29,581	3,473	82,570	572,492	25,860	598,352	0	598,352
28 Ford County	4,679,259	246,966	612,660	0	7,123	866,749	48,290	28,848	612,186	689,324	558,307	(134,958)	423,349	10,804	434,153
29 Franklin County	5,654,767	298,452	740,385	0	707,346	1,746,183	58,357	34,862	327,780	420,999	674,700	76,220	750,920	0	750,920
33 Gray County	926,497	48,899	121,307	0	33,402	203,608	9,561	5,712	25,718	40,991	110,545	4,333	114,878	0	114,878
37 Harvey County	2,125,317	112,172	278,270	0	123,539	513,981	21,933	13,103	0	35,036	253,583	33,876	287,459	0	287,459
41 Johnson County	89,123,395	4,703,823	11,669,018	0	1,683,624	18,056,465	919,746	549,454	3,086,860	4,556,060	10,633,786	(679,571)	9,954,215	0	9,954,215
42 Kearny County	1,862,821	98,317	243,901	0	26,292	368,510	19,224	11,484	51,142	81,850	222,263	(4,131)	218,132	0	218,132
45 Labette County	1,379,056	72,785	180,561	0	59,896	313,242	14,232	8,502	53,780	76,514	164,542	3,570	168,112	0	168,112
47 Leavenworth County	9,457,051	499,131	1,238,221	0	615,339	2,352,691	97,596	58,304	0	155,900	1,128,371	159,811	1,288,182	0	1,288,182
56 Miami County	5,436,889	286,952	711,857	0	94,611	1,093,420	56,108	33,519	0	89,627	648,704	24,997	673,701	0	673,701
61 Neosho County	1,254,044	66,187	164,193	0	134,021	364,401	12,942	7,731	85,036	105,709	149,627	21,901	171,528	0	171,528
71 Reno County	4,133,945	218,185	541,261	0	27,332	786,778	42,662	25,486	371,486	439,634	493,243	(83,606)	409,637	0	409,637
77 Russell County	807,866	42,638	105,775	0	44,350	192,763	8,337	4,981	115,571	128,889	96,391	(10,452)	85,939	0	85,939
80 Sedgwick County	62,555,436	3,301,599	8,190,447	0	169,711	11,661,757	645,567	385,660	981,259	2,012,486	7,463,822	(198,877)	7,264,945	0	7,264,945
81 Seward County	2,763,062	145,831	361,771	0	72,373	579,975	28,515	17,035	36,599	82,149	329,676	14,837	344,513	0	344,513
82 Shawnee County	10,836,989	571,963	1,418,898	0	18,640	2,009,501	111,837	66,811	686,523	865,171	1,293,019	(162,127)	1,130,892	0	1,130,892
88 Sumner County	1,939,425	102,360	253,930	0	173,311	529,601	20,015	11,957	44,727	76,699	231,403	47,818	279,221	0	279,221
97 City of Abilene	2,139,388	112,914	280,112	0	47,643	440,669	22,078	13,190	0	35,268	255,262	12,475	267,737	0	267,737
104 City of Arkansas City	4,501,234	237,570	589,352	0	0	826,922	46,452	27,751	460,064	534,267	537,066	(132,551)	404,515	0	404,515
107 City of Atchison	4,132,032	218,084	541,011	0	554,595	1,313,690	42,642	25,474	197,680	265,796	493,015	68,977	561,992	0	561,992
120 City of Chanute	3,289,485	173,615	430,696	0	0	604,311	33,947	20,280	131,869	186,096	392,486	(34,162)	358,324	0	358,324
126 City of Coffeyville	5,189,327	273,886	679,444	0	141,996	1,095,326	53,553	31,993	58,873	144,419	619,166	21,952	641,118	0	641,118

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
130 City of Dodge City	\$ 6,778,906	\$ 357,782	\$ 887,569	\$ 0	\$ 208,670	\$ 1,454,021	\$ 69,958	\$ 41,793	\$ 240,125	\$ 351,876	\$ 808,827	\$ 20,866	\$ 829,693	\$ 0	\$ 829,693
135 City of El Dorado	3,852,167	203,313	504,368	0	67,095	774,776	39,754	23,749	181,572	245,075	459,623	(47,907)	411,716	0	411,716
141 City of Erie	203,093	10,719	26,591	0	19,084	56,394	2,096	1,252	31,282	34,630	24,232	(1,150)	23,082	0	23,082
142 City of Eudora	1,056,942	55,784	138,387	0	77,217	271,388	10,908	6,516	0	17,424	126,109	20,765	146,874	0	146,874
144 City of Fort Scott	2,550,440	134,609	333,932	0	54,809	523,350	26,320	15,724	30,109	72,153	304,307	10,912	315,219	0	315,219
147 City of Garden City	9,393,867	495,797	1,229,949	0	100,465	1,826,211	96,944	57,914	0	154,858	1,120,832	26,051	1,146,883	0	1,146,883
151 City of Girard	800,009	42,223	104,746	0	18,834	165,803	8,256	4,932	30,426	43,614	95,453	(698)	94,755	0	94,755
160 City of Hays	5,350,699	282,403	700,573	0	2,000	984,976	55,219	32,988	334,625	422,832	638,420	(75,251)	563,169	0	563,169
170 City of Hutchinson	18,772,679	990,799	2,457,926	0	97,883	3,546,608	193,732	115,735	212,305	521,772	2,239,868	(23,587)	2,216,281	0	2,216,281
177 City of Junction City	11,209,981	591,649	1,467,734	0	478,718	2,538,101	115,686	69,111	161,654	346,451	1,337,522	101,479	1,439,001	2,936	1,441,937
186 City of Lawrence	46,013,452	2,428,533	6,024,589	0	388,444	8,841,566	474,855	283,677	708,281	1,466,813	5,490,110	(43,109)	5,447,001	0	5,447,001
187 City of Leavenworth	11,146,119	588,278	1,459,373	0	108,955	2,156,606	115,027	68,717	500,115	683,859	1,329,903	(75,285)	1,254,618	116,298	1,370,916
188 City of Liberal	5,468,987	288,646	716,060	0	86,298	1,091,004	56,439	33,717	0	90,156	652,534	21,621	674,155	0	674,155
193 City of Marion	400,789	21,153	52,476	0	29,060	102,689	4,136	2,471	26,081	32,688	47,820	908	48,728	0	48,728
208 City of Newton	10,059,447	530,925	1,317,093	0	132,807	1,980,825	103,813	62,017	122,380	288,210	1,200,246	18,014	1,218,260	0	1,218,260
211 City of Olathe	42,228,453	2,228,766	5,529,015	0	764,233	8,522,014	435,794	260,342	711,049	1,407,185	5,038,501	64,748	5,103,249	0	5,103,249
214 City of Oswego	371,747	19,620	48,673	0	2,376	70,669	3,836	2,292	6,549	12,677	44,355	(608)	43,747	0	43,747
215 City of Ottawa	5,720,459	301,919	748,986	0	267,770	1,318,675	59,035	35,267	0	94,302	682,538	67,654	750,192	0	750,192
217 City of Paola	1,594,260	84,143	208,738	0	25,148	318,029	16,453	9,829	82,345	108,627	190,220	(9,914)	180,306	0	180,306
218 City of Parsons	3,640,159	192,123	476,610	0	127,686	796,419	37,566	22,442	185,209	245,217	434,327	(1,490)	432,837	0	432,837
221 City of Pittsburg	7,630,535	402,730	999,074	0	315,385	1,717,189	78,746	47,043	73,669	199,458	910,440	51,563	962,003	0	962,003
235 City of Topeka	72,935,093	3,849,424	9,549,467	0	446,123	13,845,014	752,684	449,651	1,149,571	2,351,906	8,702,274	(101,884)	8,600,390	199,076	8,799,466
240 City of Wakefield	8,860	468	1,160	0	5,959	7,587	91	55	7,531	7,677	1,057	(1,361)	(304)	0	(304)
246 City of Wellington	3,493,377	184,376	457,392	0	134,151	775,919	36,051	21,537	138,955	196,543	416,813	(1,588)	415,225	0	415,225
248 City of Winfield	5,521,313	291,408	722,911	0	168,760	1,183,079	56,979	34,039	202,181	293,199	658,777	(6,504)	652,273	405,606	1,057,879
297 Clark County	427,473	22,561	55,969	0	10,482	89,012	4,411	2,635	73,459	80,505	51,004	(13,433)	37,571	0	37,571
301 Pottawatomie County	2,679,065	141,398	350,773	0	129,714	621,885	27,648	16,517	0	44,165	319,653	35,213	354,866	0	354,866
304 City of Augusta	2,463,731	130,033	322,579	0	1,524,075	1,976,687	25,425	15,189	0	40,614	293,961	364,907	658,868	0	658,868
307 City of Bonner Springs	2,847,988	150,313	372,890	0	128,494	651,697	29,391	17,558	162,665	209,614	339,809	4,275	344,084	0	344,084
314 City of Herington	653,320	34,481	85,540	0	0	120,021	6,742	4,028	58,356	69,126	77,951	(14,082)	63,869	0	63,869
318 City of Manhattan	8,821,609	465,594	1,155,022	0	240,819	1,861,435	91,038	54,386	179,013	324,437	1,052,553	37,046	1,089,599	2,028	1,091,627
319 City of McPherson	4,755,251	250,976	622,610	0	145,424	1,019,010	49,074	29,317	370,841	449,232	567,374	(42,348)	525,026	0	525,026
322 City of Salina	20,251,512	1,068,850	2,651,551	0	0	3,720,401	208,994	124,852	777,947	1,111,793	2,416,316	(193,988)	2,222,328	43,568	2,265,896
366 City of Concordia	1,662,672	87,754	217,695	0	442,117	747,566	17,159	10,251	0	27,410	198,382	128,218	326,600	0	326,600
385 City of Baldwin City	1,008,628	53,234	132,061	0	70,786	256,081	10,409	6,218	2,430	19,057	120,345	21,808	142,153	0	142,153
393 City of Emporia	9,107,418	480,678	1,192,444	0	47,929	1,721,051	93,988	56,148	360,323	510,459	1,086,654	(85,192)	1,001,462	19,523	1,020,985
395 City of Gardner	3,600,175	190,013	471,375	0	416,366	1,077,754	37,153	22,195	0	59,348	429,556	101,920	531,476	0	531,476

**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, 2016

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources					Pension Expense			
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
404 City of Rossville	\$ 163,676	\$ 8,639	\$ 21,430	\$ 0	\$ 2,168	\$ 32,237	\$ 1,689	\$ 1,009	\$ 3,910	\$ 6,608	\$ 19,529	\$ (225)	\$ 19,304	\$ 0	\$ 19,304
406 City of Spring Hill	1,247,014	65,816	163,273	0	112,532	341,621	12,869	7,688	2,366	22,923	148,788	26,138	174,926	0	174,926
459 City of Shawnee	20,975,734	1,107,073	2,746,375	0	346,951	4,200,399	216,468	129,317	83,446	429,231	2,502,726	53,474	2,556,200	241,740	2,797,940
480 City of Lenexa	22,532,082	1,189,215	2,950,149	0	190,135	4,329,499	232,529	138,912	104,292	475,733	2,688,422	15,131	2,703,553	0	2,703,553
676 City of Mission	3,319,196	175,183	434,586	0	87,847	697,616	34,254	20,463	197,649	252,366	396,031	(24,796)	371,235	0	371,235
769 City of Roeland Park	1,652,818	87,234	216,405	0	36,325	339,964	17,057	10,190	67,247	94,494	197,207	(13,466)	183,741	0	183,741
1069 City of Merriam	3,900,305	205,853	510,671	0	0	716,524	40,251	24,046	1,741,731	1,806,028	465,366	(423,742)	41,624	0	41,624
4087 City of Overbrook	155,076	8,185	20,304	0	53,633	82,122	1,600	956	30,966	33,522	18,503	4,462	22,965	0	22,965
4126 City of Derby	6,992,243	369,042	915,502	0	292,999	1,577,543	72,159	43,108	4,110	119,377	834,282	69,060	903,342	0	903,342
4182 City of Leawood	16,119,675	850,777	2,110,566	0	289,577	3,250,920	166,354	99,379	20,176	285,909	1,923,324	61,295	1,984,619	0	1,984,619
4254 City of Fairway	1,067,056	56,318	139,710	0	0	196,028	11,012	6,578	120,891	138,481	127,316	(28,258)	99,058	0	99,058
4279 City of Victoria	246,652	13,018	32,294	0	14,189	59,501	2,545	1,521	5,603	9,669	29,429	3,008	32,437	0	32,437
4476 Johnson Co Consolidated Fire Dist No 2	11,291,247	595,938	1,478,375	0	11,614	2,085,927	116,525	69,612	50,257	236,394	1,347,219	(13,821)	1,333,398	5,887	1,339,285
4583 City of Overland Park	11,333,404	598,163	1,483,895	0	4,261,963	6,344,021	116,960	69,871	0	186,831	1,352,249	1,119,620	2,471,869	0	2,471,869
4612 City of Westwood	726,720	38,355	95,150	0	0	133,505	7,500	4,480	131,973	143,953	86,709	(38,926)	47,783	0	47,783
4808 Johnson Co Park & Recreation Dist	2,247,533	118,622	294,272	0	182,759	595,653	23,194	13,856	0	37,050	268,165	46,614	314,779	0	314,779
4809 City of Edwardsville	3,140,725	165,764	411,219	0	170,273	747,256	32,412	19,363	233,168	284,943	374,737	(13,268)	361,469	0	361,469
4810 City of Goddard	927,203	48,937	121,400	0	81,968	252,305	9,569	5,716	51,517	66,802	110,630	8,299	118,929	0	118,929
5242 City of Lansing	1,687,619	89,070	220,962	0	41,954	351,986	17,416	10,404	34,350	62,170	201,359	4,912	206,271	0	206,271
5543 City of Lake Quivira	66,304	3,499	8,681	0	44,596	56,776	684	409	0	1,093	7,911	9,801	17,712	0	17,712
5553 Riley County Law Enforcement Agency	13,589,965	717,262	1,779,348	0	67,098	2,563,708	140,247	83,783	234,989	459,019	1,621,491	(31,658)	1,589,833	7,826	1,597,659
5621 Shawnee Heights Fire District	1,179,028	62,228	154,372	0	49,231	265,831	12,167	7,269	50,287	69,723	140,676	3,567	144,243	0	144,243
5686 City of Park City	1,374,561	72,548	179,972	0	22,151	274,671	14,185	8,474	48,519	71,178	164,006	(10,874)	153,132	0	153,132
9085 Johnson Co Fire Dist 1	3,120,014	164,670	408,506	0	13,667	586,843	32,198	19,235	84,414	135,847	372,265	(26,701)	345,564	0	345,564
9238 Unified Government of Wyandotte County	125,412,093	6,619,097	16,420,331	0	1,507,290	24,546,718	1,294,243	773,175	3,960,005	6,027,423	14,963,586	(409,947)	14,553,639	2,687,544	17,241,183
9247 City of Burden	62,515	3,299	8,185	0	5,747	17,231	645	385	9,658	10,688	7,459	(1,055)	6,404	0	6,404
9290 City of Basehor	1,317,562	69,539	172,510	0	74,585	316,634	13,597	8,123	9,414	31,134	157,205	20,435	177,640	0	177,640
9316 City of Andover	3,873,455	204,436	507,155	0	200,729	912,320	39,974	23,880	0	63,854	462,162	52,542	514,704	0	514,704
9340 McPherson County Rural Fire Dist # 9	42,965	2,268	5,626	0	0	7,894	443	265	2,045	2,753	5,126	(503)	4,623	0	4,623
9364 Leavenworth Co Fire District # 1	910,987	48,081	119,276	0	120,140	287,497	9,401	5,616	2,656	17,673	108,695	27,218	135,913	0	135,913
9417 Northwest Consolidated Fire District	1,919,411	101,304	251,310	0	312,403	665,017	19,808	11,833	0	31,641	229,015	90,610	319,625	0	319,625
9455 Coffey County Fire District # 1	0	0	0	0	1,450	1,450	0	0	1,893	1,893	0	7	7	0	7
Total Kansas Police and Firemen Group	\$ 928,763,516	\$ 49,018,993	\$ 121,603,961	\$ 0	\$ 24,509,012	\$ 195,131,966	\$ 9,584,757	\$ 5,725,909	\$ 24,509,012	\$ 39,819,678	\$ 110,815,714	\$ 0	\$ 110,815,714	\$ 3,742,836	\$ 114,558,550
Judges Group:															
Employer - State of Kansas	\$ 21,251,480	\$ 0	\$ 8,865,980	\$ 0	\$ 0	\$ 8,865,980	\$ 5,632,003	\$ 2,160,454	\$ 0	\$ 7,792,457	\$ 3,809,887	\$ 0	\$ 3,809,887	\$ 0	\$ 3,809,887

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Pension Amounts by Employer and Nonemployer
 As of and for the year ended June 30, 2016

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/16 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Total Pension Plan	\$ 9,218,105,439	\$ 57,997,977	\$ 920,270,884	\$ 0	\$ 404,464,107	\$ 1,382,732,968	\$ 360,450,231	\$ 34,510,305	\$ 404,464,107	\$ 799,424,643	\$ 837,251,398	\$ 0	\$ 837,251,398	\$ 4,333,117	\$ 841,584,515

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(1) Plan Description

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

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

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

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

Benefits

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

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

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

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

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

Contributions

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

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.1% of total payroll for the fiscal year ended June 30, 2016.

The actuarially determined employer contribution rates (not including the 1.00% contribution rate for the Death and Disability Program) and the statutory contribution rates are as follows:

	<u>Actuarial employer rate</u>	<u>Statutory employer capped rate</u>
State employees (2)	11.44 %	10.91 %
School employees (2)	16.00	10.91
State/School employees (combined rate) (1)(2)	14.95	10.91
Local government employees	9.18	9.18
Police and Firemen	20.42	20.42
Judges	23.98	23.98

- (1) The State/School subgroups are combined into one group for purposes of determining a contribution rate.
- (2) The 2015 Legislature passed and the Governor approved Senate Bill 228, which authorized the issuance of \$1 billion in pension obligation bonds. This legislation reset the state/school 2016 statutory rate to 10.91 percent.

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

Member contribution rates as a percentage of eligible compensation in fiscal year 2016 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

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Legislature in the 2015 session authorized issuance of \$1.0 billion in net bond proceeds to improve the funding of the State/School group. The bonds were issued in August 2015 and deposited in the trust fund on August 20, 2015.

(2) Restatements - State/School Group

The schedules of employer and nonemployer allocations as of and for the year ended June 30, 2016, was restated to include an additional \$1.0 billion in contributions received from the State for the state/school group from the State's issuance of pension obligation bonds. Additionally, the schedule of pension amounts by employer and nonemployer was restated to 1) revise certain allocations based on the changes to employer allocations discussed above for the state/school group, and 2) eliminate deferred inflows of resources of \$1.0 billion previously reported. Amounts reported for the local, police and fire, and judges groups were not impacted by the restatement.

These schedules are a single year reissuance for the fiscal year ended June 30, 2016. The Schedules of Employer and Nonemployer Allocations Schedules of Pension Amounts by Employer and Nonemployer as of June 30, 2016, were originally issued on January 31, 2017. The restated areas affected by the reissuance on June 1, 2017, are described in Notes 4, 7 and 8 herein.

(3) 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.

(4) Employer and Nonemployer Allocations

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

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

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented

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for each group in the schedules of employer and nonemployer allocations are applied to totals presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2016, 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, 2016. 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.

A reconciliation of total contributions presented in the schedules of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal year ended June 30, 2016, is 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	\$ 1,467,344,787	\$ 159,960,265	\$ 99,320,745	\$ 6,613,168	\$ 1,733,238,965
Adjustments:					
KPERS employer contributions	679,831	—	—	—	679,831
Employer misc. revenue	328,546	593,646	9,860	—	932,052
Prior service/excess benefits	105,610	484,670	3,742,837	—	4,333,117
Employer contributions - statement of changes in fiduciary net position	<u>\$ 1,468,458,774</u>	<u>\$ 161,038,581</u>	<u>\$ 103,073,442</u>	<u>\$ 6,613,168</u>	<u>\$ 1,739,183,965</u>

(5) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2016, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 18,296,951,782	\$ 11,575,890,875	\$ 6,721,060,907
Local	4,919,334,816	3,372,305,280	1,547,029,536
Police & Firemen	3,024,919,959	2,096,156,443	928,763,516
Judges	169,331,253	148,079,773	21,251,480
Total	<u>\$ 26,410,537,810</u>	<u>\$ 17,192,432,371</u>	<u>\$ 9,218,105,439</u>

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Receivables

In addition to statutorily determined contractually required contributions, certain agencies also make payments through an additional component of their required employer contribution rate or annual installment payments, both options include interest at 8 percent per year, for the cost of service credits granted retroactively when the agencies initially joined the Retirement System. As of June 30, 2016, the outstanding balance was \$6,327,937. These payments are due over various time periods up through December 31, 2032.

The 2016 Legislature passed and the Governor approved Senate Bill 161, authorizing the delay of up to \$100 million in KPERS State/School contributions. The bill requires that the delayed Fiscal Year 2016 contributions be paid by June 30, 2018, with interest at eight percent. The long-term receivable of the delayed contributions plus interest as of June 30, 2016, totals \$99,022,353 and is included in the State/School contributions for this report.

Actuarial Assumptions

The total pension liability for the June 30, 2016 measurement date was determined by an actuarial valuation as of December 31, 2015, which was rolled forward to June 30, 2016. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	3.00 percent
Wage inflation	4.00 percent
Salary increases, including wage increases	4.00 to 16.00 percent, including inflation
Long-term rate of return net of investment expense, and including price inflation	8.00 percent

Mortality rates were based on the RP-2000 Combined Mortality Table for Males or Females, as appropriate, with adjustments for mortality improvements based on Scale AA.

The actuarial assumptions used in the December 31, 2015 valuation were based on the results of an actuarial experience study conducted for the three year period ending December 31, 2012.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

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Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of June 30, 2016, are summarized in the following table:

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

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full actuarially determined rate. Based on legislation passed in 1993, the employer contribution rates certified by the System's Board of Trustees for these groups may not increase by more than the statutory cap. The expected KPERS employer statutory contribution was modeled for future years, assuming all actuarial assumptions are met in future years. Employers contribute the full actuarially determined rate for Police & Firemen, and Judges. Future employer contribution rates were also modeled for Police & Firemen and Judges, assuming all actuarial assumptions are met in future years. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following tables present the net pension liability of the Pension Plan as of June 30, 2016, calculated using the discount rate of 8.00%, 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 (7.00%) or 1 percentage point higher (9.00%) than the current rate:

	1.00% decrease (7.00%)	Current discount rate (8.00%)	1.00% increase (9.00%)
State/School	\$ 8,739,493,524	\$ 6,721,060,907	\$ 5,006,537,182
Local	2,120,454,164	1,547,029,536	1,060,810,046
Police & Firemen	1,274,073,530	928,763,516	637,016,669
Judges	35,834,662	21,251,480	8,491,452
Total	<u>\$ 12,169,855,880</u>	<u>\$ 9,218,105,439</u>	<u>\$ 6,712,855,349</u>

(6) 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.

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(7) 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, 2016 are included in the tables below. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members at the beginning of the measurement period. Investment gains and losses are recognized over a fixed five-year period.

	Year of defferral	Amortization period	July 1, 2015	Additions	Deductions	June 30, 2016
Deferred Outflows of Resources:						
State/School:						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (570,533,366)	\$ 0	\$ (190,184,426)	\$ (380,368,940)
	2015	5 years	390,162,089	0	97,540,522	292,621,567
	2016	5 years	<u>0</u>	<u>868,497,416</u>	<u>173,699,483</u>	<u>694,797,933</u>
Total State/School			\$ <u>(180,391,277)</u>	\$ <u>868,497,416</u>	\$ <u>81,055,551</u>	\$ <u>607,050,588</u>
Local:						
Differences between expected and actual experience:						
	2016	5.55 years	<u>0</u>	<u>10,952,387</u>	<u>1,973,403</u>	<u>8,978,984</u>
Differences between expected and actual earnings on plan investments:						
	2014	5 years	(165,471,308)	0	(55,157,103)	(110,314,205)
	2015	5 years	114,358,998	0	28,589,749	85,769,249
	2016	5 years	<u>0</u>	<u>259,119,139</u>	<u>51,823,828</u>	<u>207,295,311</u>
Subtotal			<u>(51,112,310)</u>	<u>259,119,139</u>	<u>25,256,474</u>	<u>182,750,355</u>
Total Local			\$ <u>(51,112,310)</u>	\$ <u>270,071,526</u>	\$ <u>27,229,877</u>	\$ <u>191,729,339</u>
Police & Firemen:						
Differences between expected and actual experience:						
	2014	5.82 years	6,626,242	0	1,734,618	4,891,624
	2016	5.55 years	<u>0</u>	<u>53,825,692</u>	<u>9,698,323</u>	<u>44,127,369</u>
Subtotal			<u>6,626,242</u>	<u>53,825,692</u>	<u>11,432,941</u>	<u>49,018,993</u>
Differences between expected and actual earnings on plan investments:						
	2014	5 years	(106,947,328)	0	(35,649,109)	(71,298,219)
	2015	5 years	83,887,971	0	20,971,993	62,915,978
	2016	5 years	<u>0</u>	<u>162,482,752</u>	<u>32,496,550</u>	<u>129,986,202</u>
Subtotal			<u>(23,059,357)</u>	<u>162,482,752</u>	<u>17,819,434</u>	<u>121,603,961</u>
Total Police and Firemen			\$ <u>(16,433,115)</u>	\$ <u>216,308,444</u>	\$ <u>29,252,375</u>	\$ <u>170,622,954</u>
Judges:						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	(7,759,792)	0	(2,586,598)	(5,173,194)
	2015	5 years	6,461,396	0	1,615,349	4,846,047
	2016	5 years	<u>0</u>	<u>11,491,409</u>	<u>2,298,282</u>	<u>9,193,127</u>
Total Judges			\$ <u>(1,298,396)</u>	\$ <u>11,491,409</u>	\$ <u>1,327,033</u>	\$ <u>8,865,980</u>
Total deferred outflows of resources			\$ <u>(249,235,098)</u>	\$ <u>1,366,368,795</u>	\$ <u>138,864,836</u>	\$ <u>978,268,861</u>

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	<u>Year of defferral</u>	<u>Amortization period</u>	<u>July 1, 2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2016</u>
Deferred Inflows of Resources:						
State/School:						
Differences between expected and actual earnings on plan investments:						
	2014	5.82 years	\$ 119,951,317	\$ 0	\$ 31,400,868	\$ 88,550,449
	2015	5.73 years	87,559,151	0	18,511,448	69,047,703
	2016	5.55 years	<u>0</u>	<u>194,814,760</u>	<u>35,101,759</u>	<u>159,713,001</u>
Subtotal			<u>207,510,468</u>	<u>194,814,760</u>	<u>85,014,075</u>	<u>317,311,153</u>
Changes in assumptions:						
	2015	5.73 years	<u>15,410,477</u>	<u>0</u>	<u>3,258,029</u>	<u>12,152,448</u>
Total State/School			<u>222,920,945</u>	<u>194,814,760</u>	<u>88,272,104</u>	<u>329,463,601</u>
Local:						
Differences between expected and actual experience:						
	2014	5.82 years	27,578,751	0	7,219,569	20,359,182
	2015	5.73 years	<u>9,590,787</u>	<u>0</u>	<u>2,027,651</u>	<u>7,563,136</u>
Subtotal			<u>37,169,538</u>	<u>0</u>	<u>9,247,220</u>	<u>27,922,318</u>
Changes in assumptions:						
	2015	5.73 years	<u>18,351,251</u>	<u>0</u>	<u>3,879,757</u>	<u>14,471,494</u>
Total Local			<u>55,520,789</u>	<u>0</u>	<u>13,126,977</u>	<u>42,393,812</u>
Police & Firemen:						
Differences between expected and actual experience:						
	2015	5.73 years	12,154,397	0	2,569,640	9,584,757
Changes in assumptions:						
	2015	5.73 years	<u>7,261,005</u>	<u>0</u>	<u>1,535,096</u>	<u>5,725,909</u>
Total Police and Firemen			<u>19,415,402</u>	<u>0</u>	<u>4,104,736</u>	<u>15,310,666</u>
Judges:						
Differences between expected and actual earnings on plan investments:						
	2014	5.82 years	1,031,156	0	269,936	761,220
	2015	5.73 years	2,583,193	0	546,129	2,037,064
	2016	5.55 years	<u>0</u>	<u>3,456,514</u>	<u>622,795</u>	<u>2,833,719</u>
Subtotal			<u>3,614,349</u>	<u>3,456,514</u>	<u>1,438,860</u>	<u>5,632,003</u>
Changes in assumptions:						
	2015	5.73 years	<u>2,739,664</u>	<u>0</u>	<u>579,210</u>	<u>2,160,454</u>
Total Judges			<u>6,354,013</u>	<u>3,456,514</u>	<u>2,018,070</u>	<u>7,792,457</u>
Total deferred outflows of resources			<u>\$ 304,211,149</u>	<u>\$ 198,271,274</u>	<u>\$ 107,521,887</u>	<u>\$ 394,960,536</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, 2016

The following table provides the deferred outflows of resources and deferred inflows of resources as of June 30, 2016 that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2017	\$ (7,216,553)	\$ 14,102,900	\$ 25,147,639	\$ (691,037)	\$ 31,342,949
2018	(7,216,557)	14,102,901	25,147,638	(691,035)	31,342,947
2019	188,620,057	70,559,530	60,484,517	1,944,149	321,608,253
2020	122,706,005	49,484,824	39,198,417	853,985	212,243,231
2021	(19,305,965)	1,085,372	5,334,077	(342,539)	(13,229,055)
Thereafter	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 277,586,987</u>	<u>\$ 149,335,527</u>	<u>\$ 155,312,288</u>	<u>\$ 1,073,523</u>	<u>\$ 583,308,325</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, 2016

(8) 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, 2016, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 363,024,819	\$ 132,335,006	\$ 70,833,986	\$ 5,069,129	\$ 571,262,940
Interest	1,386,732,515	364,110,910	221,629,271	12,855,756	1,985,328,452
Employee contributions	(263,910,946)	(104,038,747)	(35,343,612)	(1,562,959)	(404,856,264)
Administrative expenses	7,922,197	2,542,609	1,594,089	112,737	12,171,632
Projected earnings on plan investments	(900,500,812)	(269,390,548)	(168,922,417)	(11,946,836)	(1,350,760,613)
Other changes	(1,996,132)	(1,091,427)	(4,123,242)	(26,903)	(7,237,698)
Recognition/amortization of deferred outflows/inflows of resources:					
Differences between expected and actual earnings on plan investments	81,055,579	25,256,474	17,819,434	1,327,033	125,458,520
Difference between expected and actual experience	(85,014,097)	(7,273,817)	8,863,301	(1,438,860)	(84,863,473)
Changes in assumptions	(3,258,029)	(3,879,757)	(1,535,096)	(579,210)	(9,252,092)
Total	<u>\$ 584,055,094</u>	<u>\$ 138,570,703</u>	<u>\$ 110,815,714</u>	<u>\$ 3,809,887</u>	<u>\$ 837,251,398</u>

**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, 2016

Employer	Non Employer Contributions	Employer Proportionate Share
4930 North Central Kansas Technical College	\$ 1,319,091	0.0898964328 %
4931 North West Kansas Technical College	965,408	0.0657928720
5045 Allen County Community College	1,590,683	0.1084055643
5046 Coffeyville Community College	2,202,881	0.1501269984
5047 Garden City Community College	3,310,456	0.2256085938
5048 Hutchinson Community College	7,088,505	0.4830838085
5049 Kansas City Kansas Community College	9,170,842	0.6249957794
5050 Neosho County Community College	2,348,430	0.1600462657
5107 Cowley County Community College	3,694,430	0.2517765608
5108 Barton County Community College	4,927,911	0.3358386617
5109 Butler County Community College	8,194,765	0.5584757752
5110 Colby Community College	1,551,582	0.1057407915
5111 Independence Community College	1,666,328	0.1135607920
5112 Labette Community College	1,856,622	0.1265293697
5113 Pratt Community College	1,672,850	0.1140052457
5177 Cloud County Community College	1,916,178	0.1305881485
5178 Dodge City Community College	3,433,576	0.2339992632
5179 Fort Scott Community College	1,929,839	0.1315191027
5180 Highland Community College	2,618,713	0.1784661405
5404 Seward County Community College/Area Technical Sch	2,872,732	0.1957775593
5406 Johnson County Community College	28,899,145	1.9694857974
5596 NW Kansas Education Service Center	2,442,762	0.1664749978
5600 SC Kansas Special Education Coop	3,008,321	0.2050180201
5604 ANW Special Education Coop	2,464,068	0.1679270156
5608 Tri County Special Education Coop	2,583,176	0.1760442460
5609 NE Kansas Education Service Center	3,385,078	0.2306941451
5612 SE Kansas Education Service Center	6,267,381	0.4271239972
5624 Reno County Education Coop	2,290,511	0.1560990466
5626 High Plains Educational Coop	2,334,040	0.1590655872
5634 SW Kansas Coop District 613	3,500,032	0.2385283101
5638 East Central Kansas Coop in Education	1,651,682	0.1125626163
5655 Brown Co Kansas Special Educ Coop	827,249	0.0563772751
5657 Doniphan County Education Coop	449,226	0.0306148989
5671 Marion County Special Education Coop	1,150,380	0.0783987837
5682 Sedgwick Co Area Educ Serv Coop 618	8,200,195	0.5588458804
5688 Sumner County Education Services	845,484	0.0576200105
9034 Three Lakes Educational Cooperative	1,656,749	0.1129079784
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	1,002,754	0.0683379762
9047 SW Plains Regional Service Center	895,137	0.0610038810
9053 SW Kansas Educational Consortium	53,441	0.0036419994
9055 South Central Kansas Education Service	848,149	0.0578016485
9056 Smoky Hill Education Service Center	801,401	0.0546157229
9273 Nc Kansas Sp Ed Coop Interlocal 636	1,639,210	0.1117126761
9274 Southeast Kansas Interlocal 637	4,684,481	0.3192488403
9303 Wichita Area Technical College	3,486,377	0.2375976534
9304 Manhattan Area Technical College	1,138,366	0.0775799992
9305 Flint Hills Technical College	1,206,385	0.0822155174
9395 Salina Area Technical College	814,291	0.0554941705
9487 Western Kansas Com College Virtual Ed Consortium	86,821	0.0059169081
9507 Butler Co Special Education Interlocal # 638	5,064,247	0.3451300222
Total	\$ 158,008,353	10.7683193473 %

**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, 2016

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 6,041,996	\$ 574,275
4931 North West Kansas Technical College	4,421,978	420,296
5045 Allen County Community College	7,286,003	692,514
5046 Coffeyville Community College	10,090,129	959,038
5047 Garden City Community College	15,163,292	1,441,228
5048 Hutchinson Community College	32,468,359	3,086,025
5049 Kansas City Kansas Community College	42,006,346	3,992,584
5050 Neosho County Community College	10,756,805	1,022,404
5107 Cowley County Community College	16,922,056	1,608,393
5108 Barton County Community College	22,571,922	2,145,397
5109 Butler County Community College	37,535,499	3,567,642
5110 Colby Community College	7,106,904	675,491
5111 Independence Community College	7,632,489	725,446
5112 Labette Community College	8,504,116	808,292
5113 Pratt Community College	7,662,362	728,286
5177 Cloud County Community College	8,776,908	834,220
5178 Dodge City Community College	15,727,234	1,494,829
5179 Fort Scott Community College	8,839,481	840,168
5180 Highland Community College	11,994,816	1,140,073
5404 Seward County Community College/Area Technical Sch	13,158,331	1,250,662
5406 Johnson County Community College	132,370,340	12,581,423
5596 NW Kansas Education Service Center	11,188,886	1,063,472
5600 SC Kansas Special Education Coop	13,779,386	1,309,691
5604 ANW Special Education Coop	11,286,476	1,072,747
5608 Tri County Special Education Coop	11,832,042	1,124,602
5609 NE Kansas Education Service Center	15,505,093	1,473,715
5612 SE Kansas Education Service Center	28,707,263	2,728,544
5624 Reno County Education Coop	10,491,512	997,188
5626 High Plains Educational Coop	10,690,893	1,016,139
5634 SW Kansas Coop District 613	16,031,631	1,523,761
5638 East Central Kansas Coop in Education	7,565,404	719,070
5655 Brown Co Kansas Special Educ Coop	3,789,151	360,148
5657 Doniphan County Education Coop	2,057,646	195,573
5671 Marion County Special Education Coop	5,269,228	500,825
5682 Sedgwick Co Area Educ Serv Coop 618	37,560,371	3,570,006
5688 Sumner County Education Services	3,872,675	368,087
9034 Three Lakes Educational Cooperative	7,588,613	721,276
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	4,593,039	436,555
9047 SW Plains Regional Service Center	4,100,107	389,704
9053 SW Kansas Educational Consortium	244,782	23,266
9055 South Central Kansas Education Service	3,884,882	369,247
9056 Smoky Hill Education Service Center	3,670,756	348,895
9273 Nc Kansas Sp Ed Coop Interlocal 636	7,508,277	713,640
9274 Southeast Kansas Interlocal 637	21,456,910	2,039,418
9303 Wichita Area Technical College	15,969,085	1,517,816
9304 Manhattan Area Technical College	5,214,199	495,595
9305 Flint Hills Technical College	5,525,755	525,207
9395 Salina Area Technical College	3,729,798	354,507
9487 Western Kansas Com College Virtual Ed Consortium	397,677	37,798
9507 Butler Co Special Education Interlocal # 638	23,196,399	2,204,752
Total	\$ 723,745,211	\$ 68,789,930

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
Special Funding Situation	941,096,454	723,745,211	539,119,845	5,119,918	5,119,918	26,409,302	19,643,584	589,406	0
State									
S175 Kansas Housing Resource Corporation	\$ 4,588,409	\$ 3,528,691	\$ 2,628,532	\$ (8,619)	\$ (8,619)	\$ 94,755	\$ 62,945	\$ (10,548)	\$ 0
S176 Kansas Development Finance Authority	1,695,287	1,303,751	971,168	24,632	24,632	64,516	53,493	2,346	0
S246 Fort Hays State University	16,459,263	12,657,908	9,428,912	(199,613)	(199,613)	177,604	39,180	(220,032)	0
S276 Dept of Transportation	200,357,171	154,083,615	114,777,318	(2,602,030)	(2,602,030)	2,204,188	1,756,111	(1,587,667)	0
S367 Kansas State University	102,733,271	79,006,474	58,852,145	572,110	572,110	2,908,764	2,068,376	(214,411)	0
S379 Emporia State University	16,922,806	13,014,393	9,694,458	(172,696)	(172,696)	225,236	174,358	(84,858)	0
S385 Pittsburg State University	20,628,875	15,864,527	11,817,530	94,954	94,954	572,219	435,346	(39,282)	0
S450 Kansas Lottery	8,416,045	6,472,314	4,821,245	54,358	54,358	254,878	221,249	1,657	0
S561 Kansas Board of Regents	1,563,758	1,202,599	895,820	38,811	38,811	78,327	75,784	9,597	0
S682 Staff Benefits University of Kansas	73,214,058	56,304,881	41,941,664	(2,035,212)	(2,035,212)	(206,400)	169,130	(529,564)	0
S683 University of Kansas Medical Center	21,709,776	16,695,787	12,436,739	(641,322)	(641,322)	(83,046)	92,563	(146,436)	0
S715 Wichita State University	38,436,817	29,559,629	22,019,051	(131,527)	(131,527)	781,725	619,018	(204,039)	0
Other state agencies (less KPERS)	1,397,880,419	1,075,032,488	800,794,714	(5,791,478)	(5,791,480)	26,579,264	19,904,687	(4,273,290)	0
State Subtotal	\$ 1,904,605,955	\$ 1,464,727,057	\$ 1,091,079,296	\$ (10,797,632)	\$ (10,797,634)	\$ 33,652,030	\$ 25,672,240	\$ (7,296,527)	\$ 0
Other Employers									
4930 North Central Kansas Technical College	\$ 56,195	\$ 43,216	\$ 32,192	\$ 8,161	\$ 8,161	\$ 9,420	\$ 6,886	\$ 86	\$ 0
4931 North West Kansas Technical College	263,496	202,640	150,947	(3,402)	(3,402)	3,735	5,662	(2,058)	0
5045 Allen County Community College	51,388	39,520	29,438	7,721	7,721	8,872	8,484	4,158	0
5046 Coffeyville Community College	0	0	0	0	0	0	0	0	0
5047 Garden City Community College	27,267	20,970	15,620	(25,010)	(25,010)	(23,394)	(20,399)	(13,538)	0
5048 Hutchinson Community College	511,960	393,720	293,283	25,391	25,391	33,807	14,402	401	0
5049 Kansas City Kansas Community College	3,071,320	2,361,982	1,759,447	183,984	183,984	253,891	213,670	54,322	0
5050 Neosho County Community College	303,435	233,355	173,827	(17,513)	(17,513)	(10,784)	(8,320)	(51)	0
5107 Cowley County Community College	330,003	253,787	189,047	47,189	47,189	54,935	50,605	19,458	0
5108 Barton County Community College	167,973	129,179	96,226	(46,976)	(46,976)	(36,205)	(1,408)	3,715	0
5109 Butler County Community College	523,496	402,592	299,892	(9,646)	(9,646)	(2,782)	(31,303)	(25,991)	0
5110 Colby Community College	318,992	245,319	182,739	2,745	2,745	10,099	7,727	(257)	0
5111 Independence Community College	184,665	142,016	105,788	(38,192)	(38,192)	(45,928)	(81,552)	(17,139)	0
5112 Labette Community College	60,827	46,779	34,845	8,935	8,935	10,298	8,302	1,680	0
5113 Pratt Community College	147,960	113,788	84,761	(12,066)	(12,066)	(8,270)	(6,923)	(4,894)	0
5177 Cloud County Community College	43,697	33,605	25,033	963	963	2,460	4,101	1,241	0
5178 Dodge City Community College	217,788	167,489	124,763	21,402	21,402	27,323	24,617	2,737	0
5179 Fort Scott Community College	439,859	338,271	251,979	30,527	30,527	42,602	34,721	(7,095)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5180 Highland Community College	34,608	26,615	19,826	125	125	(2,939)	(19,881)	(10,099)	0
5404 Seward County Community College/Area Technical Sch	4,020	3,092	2,303	(38,410)	(38,410)	(32,079)	(3,669)	(2,042)	0
5406 Johnson County Community College	1,336,531	1,027,852	765,650	28,815	28,815	59,348	57,339	26,304	0
5596 NW Kansas Education Service Center	1,542,870	1,186,536	883,854	12,285	12,285	31,437	(37,351)	(16,413)	0
5600 SC Kansas Special Education Coop	1,981,505	1,523,866	1,135,132	38,508	38,508	81,799	54,030	(1,496)	0
5604 ANW Special Education Coop	1,421,129	1,092,912	814,113	33	33	(3,783)	(137,551)	(31,175)	0
5608 Tri County Special Education Coop	117,983	90,734	67,588	(191,768)	(191,768)	(185,302)	(145,281)	(46,103)	0
5609 NE Kansas Education Service Center	1,383,462	1,063,944	792,535	(60,408)	(60,408)	(19,844)	3,740	(25,866)	0
5612 SE Kansas Education Service Center	3,257,559	2,505,208	1,866,137	105,146	105,146	171,817	105,937	7,337	0
5624 Reno County Education Coop	932,329	717,003	534,097	(14,709)	(14,709)	3,674	(14,750)	(17,334)	0
5626 High Plains Educational Coop	994,205	764,588	569,544	(14,481)	(14,481)	4,648	(16,197)	(17,307)	0
5634 SW Kansas Coop District 613	846,944	651,338	485,184	(2,720)	(2,720)	23,937	39,088	(6,919)	0
5638 East Central Kansas Coop in Education	586,857	451,319	336,189	26,450	26,450	37,573	7,238	(26,625)	0
5655 Brown Co Kansas Special Educ Coop	103,213	79,376	59,127	15,219	15,219	17,299	13,866	4,254	0
5657 Doniphan County Education Coop	721,707	555,025	413,440	20,533	20,533	35,683	21,840	(701)	0
5671 Marion County Special Education Coop	425,788	327,450	243,918	11,404	11,404	29,783	40,862	(20,380)	0
5682 Sedgwick Co Area Educ Serv Coop 618	2,556,564	1,966,112	1,464,562	26,499	26,499	84,497	55,769	(13,577)	0
5688 Sumner County Education Services	261,748	201,296	149,946	(12,580)	(12,580)	(11,811)	(32,483)	(13,757)	0
9034 Three Lakes Educational Cooperative	603,812	464,358	345,902	71,807	71,807	84,844	58,024	(3,831)	0
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	343,375	264,070	196,707	(43,238)	(43,238)	(40,304)	(55,616)	(20,691)	0
9047 SW Plains Regional Service Center	834,097	641,458	477,824	(72,364)	(72,364)	(51,047)	(48,890)	(40,379)	0
9053 SW Kansas Educational Consortium	0	0	0	0	0	0	0	0	0
9055 South Central Kansas Education Service	727,825	559,730	416,944	792	792	17,909	14,314	(2,020)	0
9056 Smoky Hill Education Service Center	194,104	149,275	111,195	(27,801)	(27,801)	(18,144)	650	(7,393)	0
9273 Nc Kansas Sp Ed Coop Interlocal 636	212,894	163,725	121,959	(11,183)	(11,183)	(15,317)	(43,734)	(5,728)	0
9274 Southeast Kansas Interlocal 637	1,180,181	907,612	676,083	46,139	46,139	71,113	55,244	18,251	0
9303 Wichita Area Technical College	340,316	261,718	194,955	39,923	39,923	47,171	39,738	13,801	0
9304 Manhattan Area Technical College	0	0	0	0	0	0	0	0	0
9305 Flint Hills Technical College	553,123	425,376	316,864	2,230	2,230	16,694	18,013	(1,452)	0
9395 Salina Area Technical College	40,464	31,119	23,180	(28,859)	(28,859)	(21,927)	5,622	3,273	0
9487 Western Kansas Com College Virtual Ed Consortium	269,176	207,009	154,201	23,980	23,980	26,661	8,051	(223)	0
9507 Butler Co Special Education Interlocal # 638	1,454,514	1,118,586	833,238	211,021	211,021	243,615	176,376	(1,107)	0
4828 USD 202 Turner	51,533,472	39,631,542	29,521,647	843,973	843,973	1,987,598	1,475,836	192,423	0
4829 USD 203 Piper	19,922,899	15,321,599	11,413,102	354,821	354,821	806,794	752,019	320,239	0
4871 USD 205 Bluestem	5,721,397	4,400,010	3,277,580	(62,805)	(62,805)	75,618	46,520	(79,533)	0
4882 USD 204 Bonner Springs	33,397,188	25,683,929	19,132,031	1,261,635	1,261,635	1,984,170	1,432,987	186,427	0
4912 USD 206 Remington-Whitewater	6,309,215	4,852,068	3,614,319	(55,301)	(55,301)	74,217	37,216	53,903	0
4977 USD 209 Moscow	3,178,379	2,444,315	1,820,777	(40,256)	(40,256)	35,787	24,434	(32,021)	0
4978 USD 233 Olathe	366,399,595	281,777,656	209,896,969	2,842,891	2,842,891	10,699,900	6,254,463	(306,314)	0
4979 USD 242 Weskan	1,392,464	1,070,867	797,692	(1,418)	(1,418)	28,747	11,334	(10,851)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
4980 USD 250 Pittsburg	31,402,224	24,149,713	17,989,189	230,348	230,348	891,886	487,249	(7,999)	0
4981 USD 253 Emporia	64,836,205	49,861,938	37,142,298	191,932	191,932	1,613,331	879,604	(310,907)	0
4982 USD 259 Wichita	578,250,949	444,700,810	331,258,884	(5,635,742)	(5,635,743)	6,955,865	753,201	(5,587,564)	0
4983 USD 260 Derby	82,985,599	63,819,632	47,539,424	804,510	804,510	2,712,270	2,762,303	1,373,725	0
4984 USD 262 Valley Center	25,205,311	19,384,010	14,439,204	165,520	165,520	743,743	548,452	(47,258)	0
4985 USD 265 Goddard	52,237,613	40,173,058	29,925,024	(171,459)	(171,459)	1,007,026	614,270	(232,841)	0
4986 USD 266 Maize	54,392,248	41,830,068	31,159,336	(1,537,612)	(1,537,612)	(298,597)	(579,969)	(804,239)	0
4987 USD 268 Cheney	8,486,485	6,526,486	4,861,598	(17,422)	(17,422)	173,946	110,864	(30,059)	0
4988 USD 290 Ottawa	31,246,836	24,030,212	17,900,173	231,391	231,391	911,472	584,417	11,403	0
4990 USD 314 Brewster	1,665,573	1,280,900	954,146	29,889	29,889	65,417	51,752	22,425	0
4991 USD 348 Baldwin City	13,492,991	10,376,713	7,729,643	(46,540)	(46,540)	258,668	187,143	(5,453)	0
4992 USD 349 Stafford	3,207,569	2,466,764	1,837,499	7,151	7,151	79,298	53,923	(5,793)	0
4993 USD 352 Goodland	10,945,604	8,417,658	6,270,337	5,972	5,972	252,766	178,806	(7,884)	0
4994 USD 359 Argonia Public Schools	2,554,554	1,964,566	1,463,411	38,197	38,197	94,697	71,145	12,422	0
4995 USD 363 Holcomb	10,643,392	8,185,244	6,097,211	(105,167)	(105,167)	135,812	69,601	(63,313)	0
4996 USD 371 Montezuma	3,372,833	2,593,859	1,932,173	39,465	39,465	116,496	78,081	(19,700)	0
4997 USD 373 Newton	46,353,138	35,647,633	26,554,022	(217,869)	(217,869)	837,041	534,727	(205,810)	0
4998 USD 376 Sterling	6,585,296	5,064,387	3,772,476	76,525	76,525	222,208	178,845	55,117	0
4999 USD 383 Manhattan	82,310,647	63,300,565	47,152,769	1,304,951	1,304,951	2,742,542	1,103,638	1,031,662	0
5000 USD 385 Andover	49,775,348	38,279,466	28,514,482	187,788	187,788	1,274,063	647,558	(314,403)	0
5001 USD 386 Madison-Virgil	2,858,426	2,198,257	1,637,488	(49,538)	(49,538)	13,271	(30,830)	(70,473)	0
5002 USD 390 Hamilton	1,401,203	1,077,588	802,698	(32,539)	(32,539)	3,447	17,178	596	0
5004 USD 394 Rose Hill	15,932,621	12,252,897	9,127,218	81,693	81,693	431,877	333,458	103,831	0
5005 USD 396 Douglass Public Schools	8,207,521	6,311,950	4,701,789	(108,266)	(108,266)	87,702	101,336	4,917	0
5006 USD 398 Peabody-Burns	3,511,878	2,700,791	2,011,827	(66,590)	(66,590)	16,907	22,702	(6,929)	0
5007 USD 399 Paradise	2,167,394	1,666,823	1,241,621	(10,342)	(10,342)	39,000	27,109	(5,236)	0
5008 USD 404 Riverton	9,296,112	7,149,125	5,325,404	5,265	5,265	210,748	133,590	(10,165)	0
5010 USD 409 Atchison Public Schools	21,944,956	16,876,651	12,571,465	129,843	129,843	691,103	761,544	80,855	0
5011 USD 420 Osage City	7,129,941	5,483,243	4,084,483	(37,532)	(37,532)	144,991	220,088	87,736	0
5012 USD 421 Lyndon	4,352,792	3,347,492	2,493,556	33,225	33,225	126,339	69,645	(10,465)	0
5013 USD 443 Dodge City	89,483,499	68,816,808	51,261,834	1,419,466	1,419,466	3,425,900	2,662,993	436,512	0
5014 USD 446 Independence	21,173,608	16,283,450	12,129,588	(33,408)	(33,408)	459,045	363,111	(37,632)	0
5015 USD 448 Inman	4,944,456	3,802,507	2,832,498	(127,628)	(127,628)	(16,528)	(48,747)	(70,442)	0
5016 USD 449 Easton	7,623,198	5,862,580	4,367,052	(60,135)	(60,135)	110,355	76,362	3,477	0
5017 USD 453 Leavenworth	47,816,653	36,773,142	27,392,417	(3,666,995)	(3,666,995)	(2,557,162)	(1,930,751)	(328,804)	0
5018 USD 456 Marais Des Cygnes Valley	3,632,833	2,793,811	2,081,117	(9,474)	(9,474)	70,769	32,926	(25,614)	0
5019 USD 470 Arkansas City	32,422,210	24,934,128	18,573,502	619,148	619,148	1,273,230	698,725	62,357	0
5020 USD 475 Geary Co	105,957,619	81,486,142	60,699,257	2,143,437	2,143,437	4,443,510	3,187,439	524,317	0
5021 USD 477 Ingalls	3,829,034	2,944,698	2,193,514	(26,375)	(26,375)	63,084	45,316	(21,380)	0
5022 USD 480 Liberal	59,682,613	45,898,595	34,189,993	158,505	158,505	1,520,023	1,170,163	36,457	0

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As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5024 USD 215 Lakin	8,281,544	6,368,877	4,744,195	(63,048)	(63,048)	145,125	167,484	(17,110)	0
5025 USD 234 Fort Scott	23,930,569	18,403,676	13,708,950	182,214	182,214	732,372	581,936	32,823	0
5026 USD 251 North Lyon	5,991,972	4,608,094	3,432,582	(2,840)	(2,840)	144,719	128,835	(35,082)	0
5027 USD 261 Haysville	65,322,995	50,236,301	37,421,162	101,072	101,072	1,547,536	824,728	(420,132)	0
5028 USD 267 Renwick	16,874,301	12,977,092	9,666,672	(51,042)	(51,042)	333,449	250,737	(6,529)	0
5029 USD 288 Central Heights	6,974,553	5,363,743	3,995,467	(38,206)	(38,206)	120,697	49,664	(87,095)	0
5031 USD 305 Salina	119,184,668	91,658,334	68,276,551	749,515	749,515	3,397,395	2,268,835	(122,605)	0
5032 USD 361 Anthony-Harper	10,901,032	8,383,381	6,244,804	143,818	143,818	375,175	244,874	42,429	0
5033 USD 378 Riley Co	7,332,959	5,639,373	4,200,785	151,547	151,547	307,542	192,907	1,442	0
5034 USD 403 Otis-Bison	3,254,850	2,503,125	1,864,585	(21,848)	(21,848)	45,692	(12,108)	(51,881)	0
5035 USD 413 Chanute	19,000,183	14,611,990	10,884,512	118,802	118,802	529,942	314,331	(24,282)	0
5036 USD 415 Hiawatha	9,833,416	7,562,336	5,633,205	(47,246)	(47,246)	186,618	167,944	(14,306)	0
5037 USD 418 McPherson	37,398,215	28,760,898	21,424,074	47,159	47,159	884,453	661,550	85,370	0
5038 USD 422 Kiowa County	4,563,938	3,509,872	2,614,514	(110,676)	(110,676)	(13,418)	(70,875)	(84,587)	0
5039 USD 439 Sedgwick Public Schools	4,976,792	3,827,375	2,851,023	(111,815)	(111,815)	4,218	(11,116)	(53,106)	0
5040 USD 445 Coffeyville	17,856,096	13,732,136	10,229,106	152,361	152,361	522,359	258,269	(23,671)	0
5041 USD 457 Garden City	94,491,666	72,668,312	54,130,830	(668,442)	(668,442)	1,483,069	821,244	(642,278)	0
5042 USD 458 Basehor-Linwood	26,011,879	20,004,297	14,901,257	872,518	872,518	1,540,532	1,452,715	125,084	0
5043 USD 465 Winfield	37,473,812	28,819,035	21,467,381	(292,125)	(292,125)	572,687	395,891	(166,990)	0
5056 USD 223 Barnes	4,758,829	3,659,752	2,726,160	(5,052)	(5,052)	101,216	66,902	(5,610)	0
5057 USD 258 Humboldt	7,363,198	5,662,628	4,218,108	40,238	40,238	198,083	97,146	(38,757)	0
5058 USD 273 Beloit	16,409,710	12,619,800	9,400,525	136,821	136,821	490,021	284,567	(29,606)	0
5059 USD 284 Chase County	4,740,913	3,645,974	2,715,896	(8,361)	(8,361)	102,325	72,601	(28,353)	0
5060 USD 285 Cedar Vale	1,936,060	1,488,917	1,109,098	(29,597)	(29,597)	18,925	32,004	4,736	0
5061 USD 286 Chautauqua County	4,461,948	3,431,438	2,556,088	(33,253)	(33,253)	67,236	37,874	(20,511)	0
5062 USD 287 West Franklin	6,914,512	5,317,569	3,961,072	(215,455)	(215,455)	(63,312)	(111,500)	(105,152)	0
5063 USD 327 Ellsworth	6,737,887	5,181,736	3,859,890	(8,492)	(8,492)	142,632	94,907	(11,065)	0
5064 USD 338 Valley Falls	4,570,493	3,514,913	2,618,269	(52,568)	(52,568)	46,083	498	(36,160)	0
5065 USD 342 McLouth	5,151,669	3,961,864	2,951,203	10,151	10,151	124,821	88,456	6,435	0
5066 USD 380 Vermillion	6,325,645	4,864,704	3,623,732	(61,783)	(61,783)	77,689	20,856	(49,499)	0
5067 USD 389 Eureka	8,620,025	6,629,184	4,938,098	(111,831)	(111,831)	79,800	(4,297)	(106,003)	0
5068 USD 417 Council Grove	8,706,808	6,695,924	4,987,813	(123,430)	(123,430)	41,502	(28,647)	95,503	0
5069 USD 440 Halstead	8,336,079	6,410,817	4,775,435	(2,613)	(2,613)	181,278	108,344	(18,479)	0
5070 USD 464 Tonganoxie	20,762,590	15,967,359	11,894,131	277,938	277,938	745,358	525,476	(25,981)	0
5072 USD 482 Dighton	2,581,035	1,984,931	1,478,581	(50,905)	(50,905)	5,525	(10,935)	(17,669)	0
5073 USD 487 Herington	5,746,829	4,419,568	3,292,149	(15,676)	(15,676)	121,019	118,831	15,830	0
5076 USD 217 Rolla	3,085,828	2,373,139	1,767,758	(15,408)	(15,408)	57,089	46,857	(8,195)	0
5077 USD 218 Elkhart	6,847,131	5,265,750	3,922,472	(151,028)	(151,028)	(11,638)	(75,923)	(33,438)	0
5078 USD 226 Meade	4,602,916	3,539,848	2,636,843	(122,798)	(122,799)	(19,641)	(63,493)	(94,332)	0
5079 USD 235 Uniontown	6,563,097	5,047,315	3,759,759	9,157	9,157	170,906	170,458	2,044	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5080 USD 252 Southern Lyon County	5,935,340	4,564,541	3,400,140	12,600	12,600	139,312	72,096	(10,095)	0
5081 USD 254 Barber County North	5,516,718	4,242,602	3,160,327	5,774	5,774	121,602	72,764	27,274	0
5082 USD 269 Palco	2,130,252	1,638,259	1,220,343	(46,454)	(46,454)	584	(13,534)	(21,001)	0
5083 USD 270 Plainville	4,521,639	3,477,342	2,590,282	47,166	47,166	145,106	118,962	55,281	0
5087 USD 281 Hill City	4,703,158	3,616,939	2,694,268	97,178	97,178	195,050	113,415	(2,077)	0
5088 USD 289 Wellsville	8,600,273	6,613,994	4,926,783	(155,666)	(155,666)	48,804	51,183	(36,878)	0
5089 USD 298 Lincoln	4,710,762	3,622,786	2,698,624	47,757	47,757	146,632	76,153	(11,598)	0
5090 USD 303 Ness City	3,314,628	2,549,097	1,898,829	44,460	44,460	111,944	48,394	(17,595)	0
5092 USD 321 Kaw Valley	16,653,018	12,806,914	9,539,907	241,830	241,830	598,828	375,783	5,920	0
5093 USD 322 Onaga-Havensville-Wheaton	3,461,888	2,662,347	1,983,190	(19,264)	(19,264)	57,680	12,076	(52,467)	0
5095 USD 329 Mill Creek Valley	7,443,252	5,724,193	4,263,968	78,518	78,518	240,492	173,551	38,093	0
5096 USD 346 Jayhawk	6,455,514	4,964,579	3,698,129	31,550	31,550	178,239	132,172	(1,293)	0
5098 USD 360 Caldwell	3,547,797	2,728,415	2,032,404	51,386	51,386	129,115	90,522	8,968	0
5099 USD 365 Garnett	12,239,923	9,413,047	7,011,806	(9,021)	(9,021)	261,877	148,586	(48,135)	0
5100 USD 367 Osawatomie	14,000,669	10,767,140	8,020,473	171,914	171,914	474,676	302,453	2,520	0
5101 USD 372 Silver Lake	9,306,861	7,157,392	5,331,562	110,182	110,182	316,420	228,235	22,002	0
5102 USD 379 Clay Center	21,110,684	16,235,059	12,093,541	(158,033)	(158,033)	400,172	575,174	26,823	0
5103 USD 382 Pratt	10,634,653	8,178,523	6,092,205	(237,332)	(237,332)	1,822	(80,235)	(158,263)	0
5104 USD 419 Canton-Galva	5,222,197	4,016,103	2,991,606	(5,940)	(5,940)	113,462	111,281	48,533	0
5105 USD 459 Bucklin	2,861,572	2,200,677	1,639,290	(73,288)	(73,288)	(8,548)	(30,956)	(50,841)	0
5106 USD 483 Kismet-Plains	9,929,376	7,636,133	5,688,177	18,477	18,477	246,559	205,353	26,620	0
5116 USD 210 Hugoton	12,980,595	9,982,657	7,436,110	(55,024)	(55,024)	246,009	226,204	42,819	0
5117 USD 212 Northern Valley	2,936,732	2,258,478	1,682,347	(229)	(229)	60,206	21,800	(4,975)	0
5118 USD 214 Ulysses	19,039,773	14,642,436	10,907,192	82,089	82,089	523,003	442,303	51,052	0
5119 USD 219 Minneola	3,565,976	2,742,394	2,042,817	65,797	65,797	144,481	114,315	30,873	0
5120 USD 231 Gardner	71,727,383	55,161,562	41,090,002	1,434,504	1,434,504	3,014,942	2,235,844	345,139	0
5122 USD 255 South Barber County	3,307,112	2,543,317	1,894,524	4,514	4,514	79,513	59,025	187	0
5123 USD 256 Marmaton Valley	3,304,315	2,541,166	1,892,922	(59,932)	(59,932)	18,919	20,977	(13,724)	0
5125 USD 320 Wamego	22,490,562	17,296,247	12,884,023	40,246	40,246	529,235	282,220	(81,691)	0
5127 USD 332 Cunningham	2,817,788	2,167,004	1,614,208	(86,825)	(86,825)	(8,408)	39,354	(7,183)	0
5128 USD 335 North Jackson	4,157,552	3,197,343	2,381,710	(4,440)	(4,440)	90,811	60,265	(21,078)	0
5129 USD 337 Royal Valley	11,102,740	8,538,503	6,360,355	(64,990)	(64,990)	196,373	167,835	(21,038)	0
5130 USD 343 Perry	9,183,547	7,062,558	5,260,919	(228,141)	(228,141)	(39,866)	(129,082)	(73,217)	0
5131 USD 364 Marysville	10,767,318	8,280,549	6,168,204	(165,717)	(165,717)	80,773	56,131	(27,250)	0
5132 USD 368 Paola	40,344,911	31,027,038	23,112,128	21,611	21,611	932,158	624,819	(105,512)	0
5133 USD 381 Spearville-Windthors	4,123,031	3,170,795	2,361,934	82,903	82,903	171,447	109,636	(278)	0
5134 USD 393 Solomon	3,935,744	3,026,763	2,254,644	(13,990)	(13,990)	70,424	28,618	(15,775)	0
5135 USD 402 Augusta	20,992,263	16,143,988	12,025,702	152,780	152,780	593,807	356,670	69,467	0
5137 USD 432 Victoria	2,779,858	2,137,835	1,592,479	(49,727)	(49,727)	12,657	(7,366)	(30,884)	0
5138 USD 454 Burlingame Public Schools	3,704,322	2,848,789	2,122,071	55,704	55,704	137,684	100,087	10,873	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5140 USD 463 Udall	4,405,928	3,388,356	2,523,996	38,020	38,020	129,616	73,763	11,473	0
5141 USD 467 Wichita County Schools	5,523,010	4,247,442	3,163,931	(58,885)	(58,885)	69,631	65,718	5,214	0
5142 USD 474 Haviland	1,265,741	973,411	725,097	(14,825)	(14,825)	11,959	(5,985)	(17,652)	0
5143 USD 211 Norton	8,073,806	6,209,118	4,625,189	(28,610)	(28,610)	155,285	109,583	(17,487)	0
5144 USD 216 Deerfield	4,011,777	3,085,236	2,298,201	(67,865)	(67,865)	22,728	6,994	(19,132)	0
5145 USD 227 Jetmore	3,796,611	2,919,763	2,174,940	40,051	40,051	124,542	89,403	5,738	0
5147 USD 232 De Soto	77,061,445	59,263,694	44,145,692	452,986	452,986	2,177,181	1,551,742	40,099	0
5148 USD 239 North Ottawa County	7,709,457	5,928,917	4,416,467	43,091	43,091	211,731	130,201	(11,870)	0
5149 USD 244 Burlington	13,694,786	10,531,902	7,845,244	(54,834)	(54,834)	263,543	232,147	20,674	0
5150 USD 257 Iola	14,765,986	11,355,703	8,458,895	(100,248)	(100,248)	235,261	234,116	114,656	0
5151 USD 274 Oakley	4,755,595	3,657,265	2,724,307	(48,266)	(48,266)	59,320	21,181	(45,900)	0
5152 USD 282 West Elk	7,513,954	5,778,567	4,304,470	(99,105)	(99,105)	65,888	(2,522)	(70,549)	0
5153 USD 283 Elk Valley	2,033,505	1,563,856	1,164,921	(87,446)	(87,446)	(46,177)	(81,610)	(65,854)	0
5154 USD 299 Sylvan Grove	3,067,650	2,359,160	1,757,345	30,910	30,910	101,567	83,534	10,101	0
5155 USD 311 Pretty Prairie	3,240,342	2,491,968	1,856,274	(53,134)	(53,134)	15,538	(19,203)	(31,403)	0
5156 USD 315 Colby	9,730,115	7,482,893	5,574,028	(111,609)	(111,609)	94,846	(22,672)	(96,270)	0
5157 USD 326 Logan	2,315,791	1,780,947	1,326,632	(18,842)	(18,842)	38,636	43,135	(4,461)	0
5158 USD 331 Kingman-Norwich	10,258,155	7,888,980	5,876,523	(50,020)	(50,020)	183,729	109,877	(62,498)	0
5159 USD 333 Concordia	15,013,838	11,546,312	8,600,880	(233,434)	(233,434)	119,643	109,361	(48,621)	0
5160 USD 347 Kinsley-Offerle	4,412,046	3,393,060	2,527,500	(34,960)	(34,960)	65,901	26,042	(52,772)	0
5161 USD 356 Conway Springs	5,732,234	4,408,344	3,283,788	(25,372)	(25,372)	104,428	70,703	(13,064)	0
5162 USD 377 Atchison Co Community	6,820,039	5,244,914	3,906,951	(34,979)	(34,979)	125,078	108,663	(4,857)	0
5163 USD 395 LaCrosse	4,020,080	3,091,621	2,302,957	13,799	13,799	104,018	69,789	(8,262)	0
5164 USD 412 Hoxie Community Schools	4,205,269	3,234,040	2,409,046	20,440	20,440	114,911	90,640	17,541	0
5166 USD 429 Troy	4,144,443	3,187,262	2,374,200	96,849	96,849	186,164	174,786	108,621	0
5167 USD 430 South Brown County	7,983,702	6,139,824	4,573,572	(9,143)	(9,143)	168,568	97,383	(33,959)	0
5168 USD 431 Hoisington	8,005,900	6,156,895	4,586,288	166,349	166,349	332,270	175,618	(34,792)	0
5171 USD 444 Little River	4,506,695	3,465,849	2,581,721	52,873	52,873	151,594	97,762	(5,143)	0
5172 USD 447 Cherryvale	10,117,799	7,781,039	5,796,118	14,781	14,781	242,886	158,613	(34,463)	0
5173 USD 452 Stanton Co	5,553,162	4,270,629	3,181,204	19,350	19,350	153,273	136,614	(6,791)	0
5174 USD 460 Hesston	8,301,470	6,384,201	4,755,610	(13,719)	(13,719)	175,633	153,486	39,597	0
5175 USD 462 Central	4,451,898	3,423,708	2,550,330	(13,481)	(13,481)	86,917	50,997	(23,988)	0
5176 USD 469 Lansing	33,579,232	25,823,929	19,236,317	2,066,357	2,066,357	2,771,506	1,918,516	150,306	0
5185 USD 229 Blue Valley	277,454,012	213,374,529	158,943,287	681,514	681,514	6,352,509	2,705,762	122,111	0
5186 USD 237 Smith Center	4,936,416	3,796,324	2,827,892	(5,306)	(5,306)	106,585	84,526	11,380	0
5187 USD 240 Twin Valley	6,616,671	5,088,515	3,790,449	21,802	21,802	163,006	78,355	(26,427)	0
5188 USD 271 Stockton	3,335,777	2,565,362	1,910,945	(28,116)	(28,116)	47,082	21,317	(25,350)	0
5189 USD 291 Grinnell	1,387,832	1,067,304	795,038	10,069	10,069	41,108	37,960	18,406	0
5190 USD 297 St Francis Schools	3,901,747	3,000,618	2,235,169	(7,164)	(7,164)	85,032	71,218	(8,619)	0
5191 USD 309 Nickerson	13,034,343	10,023,992	7,466,900	107,653	107,653	377,101	159,583	(65,667)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5192 USD 310 Fairfield	4,535,535	3,488,029	2,598,243	34,106	34,106	118,381	28,760	5,969	0
5193 USD 313 Buhler	22,809,029	17,541,162	13,066,461	(86,214)	(86,214)	470,960	450,682	(65,016)	0
5195 USD 323 Rock Creek	9,711,238	7,468,376	5,563,214	77,874	77,874	290,665	193,963	8,017	0
5196 USD 341 Oskaloosa	6,292,523	4,839,231	3,604,757	123,844	123,844	268,792	115,627	(182,777)	0
5197 USD 351 Macksville	4,299,569	3,306,560	2,463,066	28,822	28,822	123,900	95,751	24,895	0
5198 USD 353 Wellington	16,939,760	13,027,432	9,704,171	(724,919)	(724,919)	(235,404)	(10,923)	(395,084)	0
5199 USD 355 Ellinwood	4,966,654	3,819,579	2,845,215	20,544	20,544	119,034	(25,226)	(135,284)	0
5200 USD 362 Prairie View	11,971,970	9,206,980	6,858,305	(153,999)	(153,999)	65,648	(119,581)	3,537	0
5201 USD 369 Burrton	3,362,345	2,585,794	1,926,165	(30,959)	(30,959)	40,350	(9,543)	(47,774)	0
5202 USD 392 Osborne County	3,348,362	2,575,040	1,918,155	(47,227)	(47,227)	25,081	7,755	1,243	0
5203 USD 400 Smoky Valley	10,164,818	7,817,199	5,823,053	(56,597)	(56,597)	183,581	163,620	(10,662)	0
5204 USD 405 Lyons	16,193,233	12,453,319	9,276,513	192,331	192,331	554,212	409,596	37,674	0
5205 USD 408 Marion	6,042,049	4,646,605	3,461,269	(58,686)	(58,686)	85,025	72,464	(27,444)	0
5206 USD 410 Durham Hillsboro Lehigh	7,236,475	5,565,173	4,145,513	25,021	25,021	187,716	159,154	50,718	0
5207 USD 416 Louisburg	14,498,645	11,150,106	8,305,745	(150,034)	(150,034)	181,927	133,556	(27,781)	0
5208 USD 423 Moundridge	4,461,074	3,430,766	2,555,587	154,559	154,559	232,845	142,531	96,702	0
5210 USD 428 Great Bend	49,010,905	37,691,575	28,076,560	474,474	474,474	1,561,786	1,139,229	135,240	0
5212 USD 434 Santa Fe Trail	10,317,147	7,934,347	5,910,317	(54,659)	(54,659)	165,866	62,414	(34,002)	0
5213 USD 436 Caney Valley	8,921,100	6,860,725	5,110,573	55,955	55,955	249,425	149,522	(11,248)	0
5214 USD 450 Shawnee Heights	42,809,797	32,922,646	24,524,172	264,844	264,844	1,223,865	856,777	(17,850)	0
5215 USD 466 Scott Co	9,740,603	7,490,958	5,580,036	(119,378)	(119,378)	96,580	53,672	(6,115)	0
5216 USD 473 Chapman	13,776,675	10,594,879	7,892,155	244,059	244,059	530,553	297,415	(14,929)	0
5217 USD 476 Copeland	1,767,912	1,359,603	1,012,772	(15,631)	(15,631)	24,107	13,570	(6,750)	0
5218 USD 481 Rural Vista	4,332,779	3,332,100	2,482,091	9,560	9,560	109,953	104,724	33,034	0
5219 USD 241 Wallace County Schools	2,433,774	1,871,681	1,394,220	(91,535)	(91,535)	(38,334)	(62,083)	(57,296)	0
5220 USD 243 Lebo-Waverly	5,648,509	4,343,956	3,235,825	(375,985)	(375,985)	(247,716)	(315,986)	(279,531)	0
5222 USD 307 Ell-Saline	5,130,345	3,945,464	2,938,988	(46,108)	(46,108)	73,175	52,438	(24,694)	0
5223 USD 339 Jefferson County North	5,445,928	4,188,162	3,119,774	(27,169)	(27,169)	95,098	49,963	(34,205)	0
5226 USD 272 Waconda	2,819,623	2,168,416	1,615,259	(127,068)	(127,068)	(68,529)	(99,448)	(65,603)	0
5227 USD 275 Triplains	1,067,704	821,112	611,649	(32,145)	(32,145)	(9,281)	(18,203)	(14,747)	0
5228 USD 292 Wheatland	1,761,008	1,354,294	1,008,817	(21,265)	(21,265)	15,393	(6,034)	(13,925)	0
5229 USD 294 Oberlin	4,991,911	3,839,003	2,859,684	(54,948)	(54,948)	63,026	53,387	(19,979)	0
5230 USD 312 Haven	10,276,333	7,902,959	5,886,937	(79,907)	(79,907)	146,728	27,077	(125,184)	0
5231 USD 336 Holton	19,405,521	14,923,712	11,116,715	(81,249)	(81,249)	325,301	27,597	(210,913)	0
5233 USD 437 Auburn-Washburn	69,471,545	53,426,721	39,797,715	(24,891)	(24,891)	1,531,466	1,254,369	369,634	0
5235 USD 479 Crest	2,721,303	2,092,804	1,558,936	(57,694)	(57,694)	3,473	(14,517)	(32,507)	0
5236 USD 330 Mission Valley	7,566,916	5,819,296	4,334,810	56,183	56,183	221,568	136,987	(12,415)	0
5237 USD 334 Southern Cloud County	3,424,046	2,633,244	1,961,511	(66,344)	(66,344)	15,072	10,227	(28,952)	0
5238 USD 387 Altoona-Midway	2,772,954	2,132,525	1,588,524	(27,937)	(27,937)	41,786	42,655	(23,084)	0
5239 USD 401 Chase Raymond	2,731,878	2,100,936	1,564,993	53,615	53,615	110,777	64,813	(1,723)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5240 USD 494 Syracuse	5,588,557	4,297,850	3,201,480	(16,196)	(16,196)	109,973	78,031	(3,769)	0
5241 USD 300 Commanche County	3,371,085	2,592,515	1,931,172	77,480	77,480	145,887	87,653	14,268	0
5250 USD 306 SE of Saline	8,305,752	6,387,495	4,758,063	12,907	12,907	204,789	142,585	(42,452)	0
5251 USD 384 Blue Valley	2,723,314	2,094,350	1,560,087	2,147	2,147	59,739	25,580	(9,952)	0
5267 USD 397 Centre	3,199,179	2,460,312	1,832,693	75,042	75,042	147,777	131,004	44,127	0
5268 USD 220 Ashland	3,180,302	2,445,794	1,821,879	20,486	20,486	91,559	78,471	29,082	0
5270 USD 224 Clifton-Clyde	4,169,700	3,206,685	2,388,669	34,092	34,092	128,050	88,526	(8,298)	0
5271 USD 225 Fowler	2,343,845	1,802,521	1,342,703	(31,157)	(31,157)	23,326	15,869	(12,634)	0
5272 USD 230 Spring Hill	33,449,625	25,724,256	19,162,070	564,589	564,589	1,254,213	675,345	(40,452)	0
5274 USD 249 Frontenac	8,884,569	6,832,631	5,089,646	(1,591)	(1,591)	203,995	152,750	(24,795)	0
5275 USD 263 Mulvane	21,180,163	16,288,491	12,133,343	(89,630)	(89,630)	401,446	300,140	(69,930)	0
5276 USD 264 Clearwater	11,681,207	8,983,370	6,691,738	(82,127)	(82,127)	180,011	90,996	(69,924)	0
5278 USD 293 Quinter	3,013,115	2,317,220	1,726,104	(71,384)	(71,384)	(4,879)	(26,828)	(36,660)	0
5280 USD 308 Hutchinson	64,035,318	49,246,020	36,683,499	326,160	326,160	1,779,932	1,571,583	509,035	0
5281 USD 316 Golden Plains	2,762,816	2,124,729	1,582,717	27,420	27,420	96,588	103,860	22,288	0
5283 USD 325 Phillipsburg	6,252,845	4,808,717	3,582,027	(70,326)	(70,326)	76,418	43,672	(61,543)	0
5284 USD 340 Jefferson West	8,435,884	6,487,571	4,832,610	10,760	10,760	198,672	117,583	(37,509)	0
5285 USD 344 Pleasanton	4,809,955	3,699,070	2,755,448	89,209	89,209	195,786	139,280	6,903	0
5286 USD 350 St John-Hudson	4,478,029	3,443,804	2,565,300	11,831	11,831	105,607	67,203	30,090	0
5287 USD 357 Belle Plaine	7,203,091	5,539,498	4,126,388	(37,517)	(37,517)	125,929	108,295	28,799	0
5288 USD 358 Oxford	4,222,923	3,247,617	2,419,159	31,524	31,524	125,049	90,896	12,099	0
5289 USD 366 Woodson	5,412,194	4,162,219	3,100,448	29,402	29,402	146,121	82,986	(10,408)	0
5291 USD 374 Sublette	7,761,195	5,968,705	4,446,105	(63,257)	(63,257)	118,245	103,720	(5,970)	0
5292 USD 375 Circle	20,160,963	15,504,681	11,549,480	(277,346)	(277,346)	194,279	169,075	(53,068)	0
5293 USD 388 Ellis	4,392,906	3,378,341	2,516,536	(38,466)	(38,466)	58,055	11,651	(43,996)	0
5294 USD 407 Russell County	10,575,923	8,133,357	6,058,561	48,924	48,924	284,622	191,994	(9,829)	0
5295 USD 411 Goessel	3,133,895	2,410,105	1,795,294	(31,637)	(31,637)	44,306	47,176	(4,474)	0
5296 USD 435 Abilene	16,614,389	12,777,207	9,517,778	83,345	83,345	462,133	336,503	(24,355)	0
5297 USD 461 Neodesha	8,396,905	6,457,595	4,810,281	(10,888)	(10,888)	174,815	145,182	63,202	0
5298 USD 468 Healy	1,251,758	962,658	717,086	(40,108)	(40,108)	(7,131)	12,548	4,380	0
5299 USD 471 Dexter	2,188,107	1,682,752	1,253,487	(772)	(772)	47,474	32,487	3,697	0
5300 USD 484 Fredonia	7,485,376	5,756,589	4,288,099	(57,906)	(57,906)	109,184	67,581	(10,712)	0
5302 USD 489 Hays	37,582,182	28,902,377	21,529,462	(493,440)	(493,440)	372,613	264,711	(128,516)	0
5303 USD 490 El Dorado	20,113,070	15,467,850	11,522,045	(4,307,192)	(4,307,192)	(3,892,617)	(3,144,380)	(346,245)	0
5304 USD 491 Eudora	16,439,686	12,642,853	9,417,697	38,724	38,724	394,524	198,534	(75,886)	0
5305 USD 492 Flinthills	3,770,829	2,899,936	2,160,171	104,404	104,404	179,779	107,264	17,807	0
5306 USD 495 Fort Larned	16,077,085	12,363,996	9,209,976	(119,351)	(119,351)	248,588	165,775	(63,340)	0
5307 USD 496 Pawnee Heights	2,186,359	1,681,408	1,252,485	66,387	66,387	115,472	101,727	37,678	0
5308 USD 497 Lawrence	149,772,721	115,181,912	85,799,331	2,609,086	2,609,086	5,851,390	4,327,896	1,078,359	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5309 USD 499 Galena	10,063,789	7,739,503	5,765,178	127,133	127,133	344,368	209,998	(15,312)	0
5310 USD 502 Lewis	1,422,527	1,093,987	814,914	24,294	24,294	54,937	41,254	12,531	0
5312 USD 345 Seaman	49,146,367	37,795,752	28,154,162	440,703	440,703	1,544,210	1,131,304	56,253	0
5313 USD 438 Skyline	3,770,742	2,899,869	2,160,121	(168,201)	(168,201)	(83,757)	(113,835)	(102,165)	0
5314 USD 501 Topeka Public Schools	197,768,184	152,092,568	113,294,182	1,739,682	1,739,682	6,043,988	4,161,195	605,393	0
5316 USD 208 Trego County	5,211,010	4,007,500	2,985,198	3,122	3,122	135,340	160,110	26,939	0
5317 USD 246 Arma	6,544,220	5,032,798	3,748,945	21,273	21,273	168,780	123,408	2,942	0
5318 USD 247 Cherokee	8,340,273	6,414,043	4,777,839	(28,752)	(28,752)	150,132	48,378	(59,773)	0
5319 USD 248 Girard	10,429,886	8,021,049	5,974,902	34,751	34,751	270,457	225,853	57,798	0
5320 USD 426 Pike Valley	3,304,665	2,541,435	1,893,122	(7,381)	(7,381)	65,840	32,567	(21,672)	0
5321 USD 498 Valley Heights	5,478,788	4,213,433	3,138,598	105,973	105,973	220,363	132,964	6,981	0
5322 USD 504 Oswego	6,025,094	4,633,567	3,451,557	25,414	25,414	160,430	96,189	(34,936)	0
5324 USD 500 Kansas City	291,039,205	223,822,149	166,725,749	710,315	710,315	6,827,224	2,237,034	(2,479,686)	0
5329 USD 245 Leroy-Gridley	2,229,532	1,714,610	1,277,218	(205,498)	(205,498)	(139,132)	(80,945)	(66,259)	0
5330 USD 493 Columbus	14,571,008	11,205,756	8,347,199	99,950	99,950	410,508	220,514	(34,467)	0
5331 USD 503 Parsons	14,959,566	11,504,574	8,569,790	(83,323)	(83,323)	262,905	214,924	(8,503)	0
5332 USD 506 Labette County	16,793,811	12,915,191	9,620,562	151,609	151,609	524,164	349,791	(19,845)	0
5333 USD 505 Chetopa	5,714,580	4,394,767	3,273,675	(24,386)	(24,386)	104,120	44,656	(59,605)	0
5337 USD 207 Fort Leavenworth	22,756,505	17,500,769	13,036,372	455,807	455,807	980,511	772,308	44,341	0
5366 USD 508 Baxter Springs	11,511,573	8,852,914	6,594,561	(178,885)	(178,885)	88,514	111,157	45,591	0
5367 USD 507 Satanta	4,783,474	3,678,705	2,740,278	7,007	7,007	118,582	97,056	(2,218)	0
5368 USD 101 Erie-St Paul	6,338,492	4,874,584	3,631,091	37,052	37,052	161,966	35,733	(43,933)	0
5405 USD 511 Attica	2,245,263	1,726,708	1,286,229	42,997	42,997	92,538	78,590	30,573	0
5409 USD 200 Greeley Co	3,019,670	2,322,261	1,729,859	4,314	4,314	72,759	51,220	(5,277)	0
5410 USD 509 South Haven	1,985,700	1,527,092	1,137,535	(190,347)	(190,347)	(141,852)	(147,296)	(113,631)	0
5430 USD 512 Shawnee Mission	293,676,085	225,850,028	168,236,321	(7,753,969)	(7,753,969)	(841,237)	(1,329,977)	(3,330,019)	0
5436 USD 102 Cimarron-Ensign	7,790,647	5,991,355	4,462,977	(1,935)	(1,935)	173,075	121,748	(2,293)	0
5590 USD 103 Cheylin	1,813,183	1,394,419	1,038,706	(40,690)	(40,690)	146	1,595	3,977	0
5696 Kansas State H S Activities Assoc	3,195,858	2,457,758	1,830,791	33,559	33,559	106,537	63,601	(34,021)	0
9291 USD 105 Rawlins County	4,434,332	3,410,199	2,540,267	19,066	19,066	115,212	65,003	(11,424)	0
9302 USD 106 Western Plains	2,395,845	1,842,512	1,372,492	31,957	31,957	79,786	49,938	25,830	0
9332 USD 107 Rock Hills	4,290,130	3,299,302	2,457,659	57,712	57,712	156,257	127,945	17,444	0
9333 USD 108 Washington County	4,132,033	3,177,718	2,367,091	(154,180)	(154,180)	(48,584)	(20,281)	(51,851)	0
9335 USD 109 Republic County	5,465,417	4,203,150	3,130,938	1,963	1,963	129,488	120,126	24,938	0
9389 USD 110 Thunder Ridge	3,362,782	2,586,130	1,926,415	(88,788)	(88,788)	(15,611)	(39,361)	(37,905)	0
9410 USD 111 Doniphan West	4,782,251	3,677,765	2,739,577	(24,904)	(24,904)	83,495	56,988	(10,330)	0
9444 USD 114 Riverside	7,456,885	5,734,678	4,271,778	(60,529)	(60,529)	112,998	88,357	(22,058)	0
9445 USD 112 Central Plains	8,191,440	6,299,583	4,692,577	(68,537)	(68,537)	117,770	92,376	4,917	0
9446 USD 113 Prairie Hills	12,538,901	9,642,975	7,183,079	(270,053)	(270,053)	24,996	17,565	(80,659)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9461 USD 115 Nemaha Central Schools	8,689,678	6,682,751	4,978,000	(144,965)	(144,965)	62,344	64,364	(35,726)	0
Other Employers Subtotal	\$ 5,893,791,115	\$ 4,532,588,639	\$ 3,376,338,041	\$ (1,538,839)	\$ (1,538,841)	\$ 128,558,725	\$ 77,390,181	\$ (12,598,844)	\$ 0
Total State/School Group	\$ 8,739,493,524	\$ 6,721,060,907	\$ 5,006,537,182	\$ (\$7,216,553)	\$ (\$7,216,557)	\$ 188,620,057	\$ 122,706,005	\$ (\$19,305,965)	\$ 0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
Local Group									
2 Allen County	\$ 4,266,905	\$ 3,113,026	\$ 2,134,626	\$ (88,101)	\$ (88,101)	\$ 39,574	\$ 72,407	\$ 3,814	\$ 0
3 Anderson County	3,758,166	2,741,862	1,880,116	62,275	62,275	160,491	111,830	10,853	0
4 Atchison County	5,551,964	4,050,572	2,777,508	60,222	60,222	208,197	151,176	10,936	0
5 Barber County	2,666,514	1,945,421	1,333,990	44,577	44,577	112,123	68,183	2,056	0
6 Barton County	9,071,027	6,617,991	4,538,007	97,311	97,311	341,416	256,864	20,257	0
7 Bourbon County	3,590,819	2,619,771	1,796,397	44,564	44,564	138,763	92,906	1,237	0
8 Brown County	3,133,056	2,285,798	1,567,389	(13,156)	(13,156)	74,560	64,470	(1,003)	0
9 Butler County	18,033,848	13,157,038	9,021,882	(42,459)	(42,459)	454,343	363,721	(3,271)	0
10 Chase County	2,272,533	1,657,982	1,136,891	(14,909)	(14,909)	52,560	56,639	(4,369)	0
11 Chautauqua County	2,093,122	1,527,088	1,047,136	2,832	2,832	61,077	52,951	5,146	0
12 Cherokee County	5,435,106	3,965,315	2,719,047	16,466	16,466	162,981	116,035	(4,882)	0
13 Cheyenne County	1,678,064	1,224,273	839,493	11,011	11,011	58,094	51,333	5,993	0
14 Clay County	4,140,568	3,020,854	2,071,423	23,869	23,869	131,700	77,316	(11,832)	0
15 Cloud County	4,332,788	3,161,092	2,167,585	45,016	45,016	159,121	108,552	3,635	0
16 Coffey County	8,054,397	5,876,283	4,029,413	123,332	123,332	321,682	173,053	2,981	0
17 Comanche County	1,643,161	1,198,809	822,032	(6,488)	(6,488)	39,262	30,362	(6,050)	0
18 Cowley County	6,076,395	4,433,183	3,039,868	56,603	56,603	208,500	105,328	(13,600)	0
19 Crawford County	15,762,926	11,500,231	7,885,797	49,381	49,381	479,882	369,979	5,517	0
20 Dickinson County	5,842,424	4,262,484	2,922,818	92,126	92,126	241,401	150,931	5,345	0
21 Doniphan County	2,807,481	2,048,267	1,404,513	17,061	17,061	89,418	50,789	(6,393)	0
22 Douglas County	20,705,578	15,106,264	10,358,481	380,564	380,564	923,167	643,073	46,826	0
23 Edwards County	1,895,707	1,383,060	948,375	20,479	20,479	69,055	43,789	4,004	0
24 Elk County	1,770,028	1,291,367	885,501	8,014	8,014	56,643	45,312	2,233	0
25 Ellis County	6,517,046	4,754,672	3,260,315	(29,572)	(29,572)	148,126	101,615	(25,583)	0
26 Ellsworth County	3,007,907	2,194,492	1,504,780	56,335	56,335	133,044	84,829	5,207	0
27 Finney County	16,309,431	11,898,947	8,159,199	81,081	81,081	518,511	358,072	(23,235)	0
28 Ford County	8,661,970	6,319,554	4,333,367	75,839	75,839	303,703	212,496	21,220	0
29 Franklin County	7,254,625	5,292,790	3,629,307	(26,473)	(26,473)	172,091	100,594	(69,859)	0
30 Geary County	11,236,859	8,198,127	5,621,519	172,616	172,616	473,120	354,491	37,160	0
31 Gove County	1,991,382	1,452,862	996,239	46,162	46,162	98,471	68,092	1,978	0
32 Graham County	2,425,312	1,769,446	1,213,323	25,268	25,268	89,325	60,610	85	0
33 Gray County	2,778,940	2,027,444	1,390,234	6,747	6,747	80,499	46,950	(15,641)	0
34 Greenwood County	2,442,148	1,781,729	1,221,746	21,465	21,465	86,553	59,993	(955)	0
35 Hamilton County	1,921,746	1,402,057	961,402	22,545	22,545	72,142	45,141	(3)	0
36 Harper County	5,062,606	3,693,548	2,532,695	26,829	26,829	157,903	85,935	(22,155)	0
37 Harvey County	6,731,933	4,911,447	3,367,817	63,226	63,226	243,150	175,245	7,303	0
38 Jackson County	5,198,527	3,792,713	2,600,693	85,434	85,434	225,461	172,793	18,511	0
39 Jefferson County	8,581,669	6,260,968	4,293,194	10,945	10,945	242,115	169,681	(11,501)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
40 Jewell County	\$ 2,929,513	\$ 2,137,299	\$ 1,465,562	\$ 41,280	\$ 41,280	\$ 116,027	\$ 71,295	\$ 1,917	\$ 0
41 Johnson County	161,782,608	118,032,475	80,935,762	1,604,851	1,604,852	5,876,683	4,079,560	209,585	0
42 Kearny County	2,513,396	1,833,710	1,257,389	3,537	3,537	72,499	54,044	(5,371)	0
43 Kingman County	3,376,187	2,463,180	1,689,022	52,113	52,113	141,760	100,751	4,382	0
44 Kiowa County	2,750,526	2,006,714	1,376,019	18,577	18,577	93,115	67,228	(3,620)	0
45 Labette County	4,197,587	3,062,453	2,099,948	17,369	17,369	130,547	93,651	(2,635)	0
46 Lane County	1,881,076	1,372,385	941,055	12,765	12,765	60,999	31,953	(8,446)	0
47 Leavenworth County	12,732,649	9,289,417	6,369,825	111,699	111,699	447,066	309,930	22,442	0
48 Lincoln County	2,256,057	1,645,962	1,128,649	2,560	2,560	64,578	50,094	(1,648)	0
49 Linn County	4,900,476	3,575,263	2,451,585	119,102	119,102	245,832	169,697	17,487	0
50 Logan County	1,298,799	947,571	649,757	5,641	5,641	40,041	26,158	(1,820)	0
51 Lyon County	11,607,663	8,468,656	5,807,023	129,225	129,225	440,624	321,735	12,785	0
52 McPherson County	9,256,609	6,753,387	4,630,850	92,751	92,751	338,032	241,326	19,602	0
53 Marion County	4,187,261	3,054,919	2,094,782	12,393	12,393	125,434	88,109	(7,291)	0
54 Marshall County	3,673,093	2,679,796	1,837,556	42,015	42,015	139,402	97,142	2,382	0
55 Meade County	2,815,624	2,054,208	1,408,586	17,117	17,117	92,252	66,858	4,786	0
56 Miami County	8,231,349	6,005,383	4,117,937	66,835	66,835	290,774	220,028	3,650	0
57 Mitchell County	4,398,607	3,209,112	2,200,513	44,542	44,542	161,288	117,186	12,166	0
58 Montgomery County	8,525,138	6,219,724	4,264,913	104,166	104,166	331,873	245,737	23,078	0
59 Morris County	2,242,465	1,636,046	1,121,849	25,532	25,532	85,122	60,409	2,760	0
60 Nemaha County	3,708,759	2,705,817	1,855,399	75,643	75,643	169,243	107,984	12,278	0
61 Neosho County	3,433,969	2,505,337	1,717,929	14,469	14,469	100,568	48,594	(6,022)	0
62 Ness County	2,292,275	1,672,385	1,146,767	13,349	13,349	73,127	43,131	(6,736)	0
63 Norton County	3,625,065	2,644,755	1,813,529	10,863	10,863	108,828	75,156	(9,673)	0
64 Osage County	4,704,312	3,432,147	2,353,450	42,696	42,696	169,379	135,418	25,836	0
65 Osborne County	2,423,997	1,768,487	1,212,665	11,416	11,416	75,615	51,370	454	0
66 Ottawa County	3,117,958	2,274,783	1,559,836	(4,176)	(4,176)	82,478	65,913	(5,377)	0
67 Pawnee County	3,728,903	2,720,513	1,865,477	56,089	56,089	154,331	110,742	12,285	0
68 Phillips County	3,420,589	2,495,575	1,711,235	39,810	39,810	129,599	89,785	7,280	0
69 Pratt County	5,626,583	4,105,012	2,814,838	45,057	45,057	196,304	143,030	3,485	0
70 Rawlins County	1,999,228	1,458,586	1,000,164	56,709	56,709	109,770	81,877	9,594	0
71 Reno County	17,068,299	12,452,598	8,538,842	164,903	164,903	626,674	487,074	52,543	0
72 Republic County	3,350,890	2,444,724	1,676,366	41,026	41,026	131,999	105,584	15,133	0
73 Rice County	4,076,128	2,973,839	2,039,185	42,860	42,860	150,226	100,990	185	0
74 Riley County	13,636,598	9,948,916	6,822,048	151,786	151,786	508,645	333,325	(1,831)	0
75 Rooks County	3,103,772	2,264,434	1,552,739	24,224	24,224	105,782	68,651	(2,545)	0
76 Rush County	2,230,421	1,627,258	1,115,824	26,638	26,638	85,093	58,142	3,664	0
77 Russell County	3,537,575	2,580,925	1,769,760	10,111	10,111	105,583	70,573	(13,244)	0
78 Saline County	16,116,469	11,758,167	8,062,666	239,210	239,210	652,853	389,873	(32,360)	0
79 Scott County	2,101,306	1,533,060	1,051,231	55,955	55,955	107,840	64,902	4,532	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
80 Sedgwick County	\$ 113,307,338	\$ 82,666,158	\$ 56,684,820	\$ 418,728	\$ 418,728	\$ 3,469,280	\$ 2,411,474	\$ (197,154)	\$ 0
81 Seward County	8,999,632	6,565,903	4,502,290	109,386	109,386	346,356	240,133	14,110	0
82 Shawnee County	47,707,123	34,805,906	23,866,677	(70,133)	(70,133)	1,226,459	907,300	(37,265)	0
83 Sheridan County	2,076,667	1,515,083	1,038,904	35,415	35,415	88,827	59,619	7,191	0
84 Sherman County	3,512,151	2,562,376	1,757,041	67,559	67,559	154,748	88,874	2,359	0
85 Smith County	2,979,874	2,174,041	1,490,756	45,489	45,489	119,129	67,472	6,229	0
86 Stanton County	3,001,694	2,189,960	1,501,672	(1,754)	(1,754)	81,532	66,652	(922)	0
87 Stevens County	3,893,111	2,840,315	1,947,626	2,735	2,735	108,258	74,365	(12,628)	0
88 Sumner County	7,399,664	5,398,607	3,701,866	88,486	88,486	277,186	44,529	(247,007)	0
89 Thomas County	3,363,867	2,454,192	1,682,858	83,206	83,206	167,301	103,178	6,685	0
90 Wabaunsee County	2,437,123	1,778,063	1,219,231	26,876	26,876	91,499	66,379	6,941	0
91 Wallace County	1,166,759	851,238	583,700	21,417	21,417	51,082	30,421	(1,621)	0
92 Washington County	2,730,700	1,992,249	1,366,101	15,812	15,812	90,829	73,996	6,709	0
93 Wichita County	1,712,436	1,249,350	856,689	35,691	35,691	81,513	60,408	4,502	0
94 Wilson County	3,549,110	2,589,341	1,775,531	27,445	27,445	123,110	93,623	8,434	0
95 Woodson County	2,024,482	1,477,011	1,012,798	23,821	23,821	76,347	53,292	9,333	0
97 City of Abilene	2,038,265	1,487,067	1,019,693	3,547	3,547	59,622	49,218	4,356	0
99 City of Alma	371,949	271,364	186,077	(10,150)	(10,150)	1,907	7,413	(1,420)	0
100 City of Alma	71,438	52,119	35,739	509	509	2,421	1,825	225	0
102 City of Altoona	75,806	55,306	37,924	4,599	4,599	5,092	(1,273)	366	0
103 City of Anthony	1,842,208	1,344,028	921,611	(14,234)	(14,234)	36,865	28,076	(6,979)	0
104 City of Arkansas City	3,496,459	2,550,928	1,749,191	(75,728)	(75,728)	32,696	74,620	8,108	0
105 City of Arma	572,565	417,729	286,440	(1,351)	(1,351)	13,642	7,706	(1,487)	0
106 City of Ashland	464,782	339,093	232,519	9,001	9,001	21,253	15,101	1,121	0
107 City of Atchison	2,449,443	1,787,051	1,225,395	(64,666)	(64,666)	(1,192)	(52,395)	(87,140)	0
108 City of Attica	416,372	303,775	208,301	14,835	14,835	25,306	19,215	6,689	0
109 City of Axtell	122,308	89,233	61,188	(174)	(174)	3,128	2,404	247	0
110 City of Belle Plaine	447,395	326,408	223,820	(3,187)	(3,187)	9,347	8,202	(283)	0
111 City of Bucklin	150,383	109,715	75,233	125	125	4,305	4,290	1,532	0
112 City of Buhler	448,964	327,553	224,605	1,300	1,300	13,236	8,129	(1,902)	0
113 City of Burlingame	442,136	322,571	221,190	(11,611)	(11,611)	1,564	4,306	(1,966)	0
114 City of Burlington	2,080,399	1,517,806	1,040,771	16,157	16,157	71,117	47,803	(339)	0
116 City of Burrton	308,781	225,278	154,475	(444)	(444)	7,524	3,323	(1,965)	0
117 City of Caney	1,017,309	742,203	508,934	19,080	19,080	43,121	24,893	9,713	0
118 City of Cawker City	272,627	198,902	136,388	5,433	5,433	11,730	4,717	(640)	0
119 City of Cedar Vale	168,661	123,051	84,377	1,781	1,781	6,131	4,077	529	0
120 City of Chanute	7,814,552	5,701,299	3,909,424	107,227	107,227	309,554	198,564	2,205	0
122 City of Cherryvale	1,045,596	762,840	523,085	15,148	15,148	43,347	32,806	2,514	0
123 City of Chetopa	628,651	458,648	314,498	(1,933)	(1,933)	15,945	15,726	2,156	0
124 City of Cimarron	762,897	556,590	381,658	11,029	11,029	32,788	28,412	1,177	0

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

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As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
125 City of Clay Center	\$ 1,698,441	\$ 1,239,140	\$ 849,688	\$ (213,187)	\$ (213,187)	\$ (165,796)	\$ (142,703)	\$ (54,674)	\$ 0
126 City of Coffeyville	6,414,798	4,680,074	3,209,163	(92,787)	(92,787)	80,732	39,407	(42,496)	0
127 City of Colby	3,669,658	2,677,289	1,835,838	32,066	32,066	129,475	91,667	5,185	0
128 City of Colony	77,248	56,358	38,645	1,368	1,368	3,251	2,888	2,402	0
129 City of Council Grove	1,019,960	744,137	510,260	(7,355)	(7,355)	21,427	18,548	(2,578)	0
130 City of Dodge City	7,749,836	5,654,084	3,877,049	27,888	27,888	237,655	171,111	(9,034)	0
133 City of Edna	100,637	73,422	50,346	(9,998)	(9,998)	(7,003)	(5,592)	(2,841)	0
134 City of Effingham	134,903	98,422	67,489	1,866	1,866	5,494	4,143	349	0
135 City of El Dorado	5,371,195	3,918,688	2,687,074	66,864	66,864	211,019	159,290	16,107	0
137 City of Ellinwood	1,390,127	1,014,202	695,446	1,561	1,561	39,797	29,935	(3,061)	0
138 City of Ellis	877,847	640,455	439,165	23,907	23,907	46,162	29,477	1,111	0
139 City of Ellsworth	1,244,092	907,658	622,388	8,434	8,434	40,833	25,653	(495)	0
140 City of Enterprise	224,556	163,830	112,340	(7,093)	(7,093)	(1,063)	58	1,910	0
141 City of Erie	413,043	301,346	206,635	(2,253)	(2,253)	9,637	9,214	(582)	0
142 City of Eudora	1,910,784	1,394,059	955,917	42,044	42,044	89,766	55,729	6,067	0
143 City of Florence	186,600	136,139	93,351	5,138	5,138	10,383	9,362	2,206	0
144 City of Fort Scott	2,674,126	1,950,974	1,337,798	43,918	43,918	113,498	76,798	5,182	0
145 City of Fredonia	1,293,859	943,966	647,285	(4,988)	(4,988)	29,835	19,454	(4,094)	0
146 City of Frontenac	1,415,446	1,032,673	708,112	21,335	21,335	57,980	43,093	12,100	0
147 City of Garden City	11,978,954	8,739,541	5,992,771	142,135	142,135	457,483	322,133	29,657	0
148 City of Garnett	3,145,503	2,294,879	1,573,616	17,026	17,026	102,255	79,395	7,386	0
149 City of Gas	186,727	136,231	93,415	5,623	5,623	10,517	7,162	(57)	0
150 City of Geneseo	56,404	41,151	28,218	(3,445)	(3,445)	(269)	5,278	(56)	0
151 City of Girard	1,032,937	753,604	516,752	(27,409)	(27,409)	1,902	4,200	(3,987)	0
152 City of Glasco	135,221	98,654	67,648	1,329	1,329	4,866	3,239	133	0
153 City of Goodland	2,762,040	2,015,114	1,381,779	35,097	35,097	109,477	78,563	(1,677)	0
155 City of Greensburg	742,562	541,754	371,485	(3,898)	(3,898)	16,243	10,107	(4,232)	0
156 City of Grenola	48,325	35,257	24,176	118	118	1,372	901	149	0
158 City of Hanover	93,236	68,023	46,644	1,352	1,352	3,632	1,565	(607)	0
159 City of Harper	592,434	432,225	296,380	13,289	13,289	28,025	16,254	(86)	0
160 City of Hays	6,598,535	4,814,124	3,301,082	(8,152)	(8,152)	167,654	111,584	(6,609)	0
162 City of Hesston	2,082,307	1,519,198	1,041,726	27,986	27,986	83,106	62,012	10,023	0
163 City of Hillsboro	1,572,571	1,147,308	786,718	1,794	1,794	43,566	28,881	(1,409)	0
164 City of Hoisington	1,775,796	1,295,575	888,386	18,358	18,358	67,067	53,974	4,884	0
165 City of Holton	2,533,476	1,848,360	1,267,435	4,118	4,118	72,423	51,509	(2,316)	0
166 City of Holyrood	196,502	143,363	98,305	7,423	7,423	11,915	5,974	(80)	0
167 City of Horton	856,791	625,093	428,631	(4,419)	(4,419)	20,573	21,522	569	0
168 City of Hugoton	2,039,877	1,488,242	1,020,499	40,177	40,177	93,570	64,739	3,992	0
169 City of Humboldt	1,157,174	844,245	578,905	20,203	20,203	49,607	30,518	779	0
170 City of Hutchinson	13,088,821	9,549,272	6,548,009	12,527	12,527	368,615	290,205	23,662	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
172 City of Iola	\$ 6,435,939	\$ 4,695,498	\$ 3,219,739	\$ 149,872	\$ 149,872	\$ 310,649	\$ 190,438	\$ 13,428	\$ 0
173 City of Jamestown	122,520	89,387	61,294	79	79	3,580	3,254	0	0
174 City of Jetmore	404,689	295,251	202,456	10,393	10,393	19,794	9,096	(589)	0
176 City of Johnson City	601,085	438,536	300,708	(1,779)	(1,779)	15,533	14,420	(1,114)	0
177 City of Junction City	4,453,802	3,249,381	2,228,125	12,218	12,218	133,491	97,130	(7,962)	0
179 City of Kingman	1,960,551	1,430,368	980,814	692	692	53,689	37,976	(3,073)	0
180 City of Kinsley	574,367	419,044	287,342	10,355	10,355	25,561	18,586	1,834	0
182 City of La Crosse	545,784	398,190	273,042	(11,184)	(11,184)	5,118	9,464	1,011	0
184 City of Lakin	804,691	587,082	402,567	(22,136)	(22,136)	462	(2,752)	(12,236)	0
185 City of Larned	3,199,362	2,334,174	1,600,561	52,736	52,736	134,397	83,664	2,303	0
186 City of Lawrence	35,695,450	26,042,494	17,857,538	392,650	392,650	1,342,686	948,366	25,238	0
187 City of Leavenworth	6,863,507	5,007,441	3,433,641	(49,178)	(49,178)	135,890	69,632	(59,161)	0
188 City of Liberal	7,548,584	5,507,255	3,776,367	63,501	63,501	273,556	233,240	25,384	0
189 City of Lindsborg	1,887,650	1,377,181	944,344	11,510	11,510	61,422	41,496	152	0
190 City of Lucas	210,052	153,249	105,084	7,469	7,469	13,090	10,721	2,717	0
191 City of Lyons	1,352,956	987,082	676,850	3,125	3,125	36,422	13,693	(4,498)	0
192 City of Madison	198,347	144,709	99,228	7,434	7,434	12,689	9,314	771	0
193 City of Marion	941,736	687,067	471,127	7,475	7,475	31,824	22,073	4,836	0
194 City of Marysville	1,702,767	1,242,296	851,852	4,608	4,608	50,153	35,081	(370)	0
195 City of Mayetta	37,574	27,413	18,798	(158)	(158)	823	455	(103)	0
196 City of McCune	85,963	62,717	43,005	(770)	(770)	1,971	2,931	209	0
197 City of Meade	809,505	590,594	404,975	(5,394)	(5,394)	15,615	6,948	(3,380)	0
198 City of Miltonvale	118,851	86,711	59,458	711	711	3,976	3,174	184	0
199 City of Minneapolis	1,284,847	937,392	642,777	13,589	13,589	47,728	34,544	3,019	0
200 City of Minneola	166,986	121,829	83,539	(2,444)	(2,444)	1,702	(478)	(1,058)	0
201 City of Montezuma	421,992	307,874	211,112	7,422	7,422	18,148	11,049	(7)	0
202 City of Moran	252,801	184,437	126,470	1,303	1,303	8,082	5,850	208	0
203 City of Morrill	78,308	57,132	39,176	849	849	2,848	1,641	(129)	0
205 City of Mulvane	4,861,268	3,546,658	2,431,971	108,758	108,758	223,289	97,197	(21,161)	0
206 City of Natoma	58,949	43,007	29,491	71	71	1,568	816	(46)	0
207 City of Neodesha	2,313,840	1,688,119	1,157,556	(20,872)	(20,872)	41,321	25,502	(7,817)	0
208 City of Newton	7,794,196	5,686,447	3,899,241	94,121	94,121	296,708	194,827	8,198	0
209 City of Norton	1,865,597	1,361,092	933,311	(5,527)	(5,527)	47,934	47,108	3,574	0
210 City of Oberlin	882,894	644,137	441,689	12,608	12,608	35,461	24,385	3,533	0
211 City of Olathe	38,536,710	28,115,405	19,278,950	562,046	562,046	1,556,708	995,075	19,264	0
212 City of Osage City	1,733,196	1,264,496	867,074	17,251	17,251	63,620	45,344	528	0
213 City of Osawatomie	2,797,812	2,041,213	1,399,675	20,785	20,785	96,403	66,339	(8,991)	0
214 City of Oswego	530,050	386,711	265,171	(9,079)	(9,079)	5,572	3,812	(2,887)	0
215 City of Ottawa	6,904,432	5,037,298	3,454,114	67,490	67,490	248,325	169,145	12,522	0
216 City of Oxford	378,247	275,959	189,227	700	700	10,985	7,477	(1,648)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
217 City of Paola	\$ 2,088,096	\$ 1,523,422	\$ 1,044,622	\$ 3,879	\$ 3,879	\$ 59,962	\$ 45,022	\$ 4,367	\$ 0
218 City of Parsons	3,400,890	2,481,203	1,701,380	18,105	18,105	102,357	49,744	114	0
219 City of Peabody	361,792	263,954	180,995	(3,664)	(3,664)	8,015	13,435	2,460	0
220 City of Phillipsburg	1,054,014	768,982	527,297	10,481	10,481	38,653	27,204	(204)	0
221 City of Pittsburg	7,419,299	5,412,933	3,711,689	42,262	42,262	238,184	157,370	(4,458)	0
222 City of Pratt	5,561,527	4,057,549	2,782,293	25,421	25,421	173,306	117,479	(3,438)	0
224 City of Riley	154,602	112,794	77,344	1,229	1,229	5,370	3,866	107	0
225 City of Russell	3,989,613	2,910,721	1,995,903	43,515	43,515	149,708	107,316	6,004	0
226 City of Sabetha	2,038,732	1,487,407	1,019,926	47,473	47,473	100,475	70,291	7,450	0
228 City of Sedan	379,519	276,887	189,864	7,702	7,702	17,879	14,038	2,429	0
229 City of Seneca	938,153	684,452	469,334	(16,077)	(16,077)	10,231	9,309	(2,942)	0
230 City of Sharon Springs	298,602	217,853	149,383	6,847	6,847	14,588	9,978	757	0
231 City of Solomon	290,417	211,881	145,289	4,387	4,387	12,338	9,701	649	0
232 City of Stafford	634,461	462,887	317,405	16,166	16,166	31,531	18,596	2,912	0
233 City of St John	575,491	419,864	287,904	(4,500)	(4,500)	12,162	12,355	(581)	0
234 City of St Marys	1,214,935	886,386	607,802	(1,728)	(1,728)	31,652	23,707	(2,810)	0
235 City of Topeka	34,482,974	25,157,903	17,250,967	62,195	62,195	999,401	740,204	(23,043)	0
237 City of Ulysses	2,344,226	1,710,288	1,172,757	28,726	28,726	91,974	70,793	7,556	0
239 City of Wakeeney	875,599	638,815	438,040	5,942	5,942	29,921	22,628	(739)	0
240 City of Wakefield	107,041	78,094	53,550	2,754	2,754	5,725	4,792	698	0
242 City of Wamego	2,251,477	1,642,620	1,126,357	19,690	19,690	78,506	50,522	(653)	0
243 City of Washington	394,320	287,686	197,268	(2,209)	(2,209)	8,155	4,737	(587)	0
244 City of Waterville	254,751	185,860	127,446	(1,571)	(1,571)	4,426	515	416	0
245 City of Waverly	98,029	71,519	49,041	1,012	1,012	3,580	2,343	(42)	0
246 City of Wellington	4,791,060	3,495,436	2,396,847	(10,708)	(10,708)	118,231	81,168	(8,032)	0
247 City of Wilson	215,926	157,534	108,022	4,204	4,204	9,321	4,846	808	0
248 City of Winfield	8,160,653	5,953,805	4,082,570	26,769	26,769	251,813	200,699	1,774	0
249 City of Yates Center	463,637	338,258	231,946	4,124	4,124	17,368	15,553	889	0
252 Mission Twp Brown County	47,350	34,545	23,688	49	49	1,323	925	(40)	0
259 William Newton Memorial Hospital	16,693,530	12,179,176	8,351,354	323,237	323,237	748,050	472,326	23,880	0
260 Anthony Public Library	56,595	41,290	28,313	(1,942)	(1,942)	(76)	960	(236)	0
261 Arkansas City Public Library	192,452	140,408	96,279	6,505	6,505	12,283	11,476	1,131	0
262 Cherryvale Public Library	5,852	4,270	2,928	188	188	(490)	(3,580)	(907)	0
263 Clay Center Carnegie Library	85,094	62,082	42,570	1,632	1,632	4,165	3,402	(861)	0
264 Dodge City Public Library	816,438	595,653	408,444	6,095	6,095	28,137	20,342	(458)	0
266 Emporia Public Library	501,890	366,166	251,083	2,020	2,020	15,135	9,990	746	0
268 Harper Public Library	27,015	19,709	13,515	1,303	1,303	2,006	1,499	255	0
269 Hutchinson Public Library	1,403,062	1,023,639	701,917	17,355	17,355	54,554	39,758	4,371	0
270 Independence Public Library	277,207	202,243	138,680	(2,187)	(2,187)	4,274	(3,190)	(5,957)	0
271 Lawrence Public Library	2,623,490	1,914,031	1,312,466	71,812	71,812	140,552	95,681	(112)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
274 Minneapolis Public Library	\$ 36,726	\$ 26,795	\$ 18,373	\$ 170	\$ 170	\$ 1,155	\$ 787	\$ (55)	\$ 0
275 Newton Public Library	413,043	301,346	206,635	5,834	5,834	16,618	11,733	1,627	0
276 Norton Public Library	103,902	75,804	51,980	2,968	2,968	5,112	756	(1,580)	0
277 Parsons Public Library	288,467	210,458	144,313	2,353	2,353	10,407	9,041	1,119	0
280 Topeka/Shawnee County Public Library	9,737,189	7,104,006	4,871,272	71,125	71,125	329,923	228,675	2,211	0
281 Wichita County Library	27,396	19,988	13,706	(1,819)	(1,819)	(1,185)	(1,498)	(568)	0
282 Winfield Public Library	210,816	153,806	105,466	(1,471)	(1,471)	4,026	1,994	(609)	0
289 Highland Cemetery Dist 9	37,044	27,027	18,532	(258)	(258)	666	23	(454)	0
295 Leavenworth Waterworks Board	2,412,928	1,760,411	1,207,128	18,252	18,252	82,672	58,426	821	0
297 Clark County	1,329,440	969,926	665,085	18,433	18,433	52,530	34,511	4,251	0
298 Grant Co	3,970,126	2,896,503	1,986,155	(27,017)	(27,017)	82,848	69,877	705	0
299 Decatur County	1,643,946	1,199,381	822,425	38,449	38,449	80,193	49,838	45	0
300 Morton County	2,734,029	1,994,678	1,367,766	29,565	29,565	98,984	52,520	(10,638)	0
301 Pottawatomie County	7,077,737	5,163,737	3,540,814	167,651	167,651	351,138	251,923	41,966	0
302 Stafford County	2,364,328	1,724,953	1,182,814	36,687	36,687	92,959	43,169	764	0
303 Trego County	2,600,885	1,897,540	1,301,158	40,002	40,002	108,069	73,469	3,321	0
304 City of Augusta	3,762,810	2,745,250	1,882,439	(123,557)	(123,557)	(19,687)	(22,651)	(32,599)	0
307 City of Bonner Springs	3,565,035	2,600,959	1,783,497	45,482	45,482	138,331	96,108	12,841	0
308 City of Centralia	133,228	97,200	66,651	4,209	4,209	7,657	6,040	1,888	0
309 City of Clifton	126,485	92,280	63,277	(982)	(982)	3,190	4,809	(94)	0
310 City of Douglass	445,995	325,387	223,120	4,991	4,991	16,217	9,703	1,122	0
311 City of Elkhart	751,574	548,329	375,994	8,437	8,437	28,266	19,384	516	0
314 City of Herington	1,012,178	738,459	506,367	(17,553)	(17,553)	10,265	4,353	(9,819)	0
315 City of Hiawatha	1,275,580	930,631	638,141	25,097	25,097	57,086	33,984	827	0
316 City of Independence	5,752,135	4,196,612	2,877,649	84,587	84,587	235,204	159,426	6,309	0
317 City of La Cygne	456,852	333,308	228,552	1,501	1,501	14,320	12,651	1,146	0
318 City of Manhattan	17,583,590	12,828,541	8,796,629	229,609	229,609	689,202	463,383	20,287	0
319 City of McPherson	10,152,947	7,407,332	5,079,265	102,205	102,205	373,436	274,485	22,597	0
320 City of Mount Hope	218,619	159,499	109,370	(4,539)	(4,539)	2,098	4,242	520	0
321 City of St Francis	603,396	440,223	301,864	(7,845)	(7,845)	9,348	9,348	(1,009)	0
322 City of Salina	16,133,645	11,770,698	8,071,258	(4,182)	(4,182)	425,353	293,074	4,263	0
323 City of Sedgwick	616,734	449,954	308,537	6,955	6,955	23,837	18,082	(213)	0
324 City of Stockton	2,107,032	1,537,237	1,054,095	18,096	18,096	72,518	44,020	(1,645)	0
338 Newman Regional Health Center	29,730,951	21,690,948	14,873,649	475,453	475,453	1,237,778	840,636	142,990	0
341 Pioneer Memorial Library	201,019	146,658	100,565	200	200	5,686	4,240	(205)	0
342 Council Grove Public Library	59,182	43,178	29,607	1,439	1,439	3,095	2,122	(676)	0
343 Bradford Memorial Library	287,703	209,901	143,931	(4,921)	(4,921)	3,684	5,572	176	0
345 Fort Scott Public Library	184,331	134,483	92,216	(19)	(19)	5,011	4,013	368	0
348 Girard Public Library	139,483	101,764	69,780	8	8	3,652	1,900	(767)	0
349 Hillsboro Public Library	43,024	31,389	21,524	229	229	1,284	648	134	0

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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
350 Jordaen Memorial Library	\$ 95,230	\$ 69,477	\$ 47,641	\$ (3,182)	\$ (3,182)	\$ 129	\$ 2,850	\$ 578	\$ 0
351 Meade Public Library	61,281	44,709	30,657	355	355	1,937	992	(369)	0
352 Ottawa Library	468,557	341,847	234,407	5,021	5,021	17,174	10,272	(1,272)	0
353 Salina Public Library	1,540,976	1,124,257	770,912	13,157	13,157	54,273	38,999	1,931	0
354 Stockton Public Library	37,617	27,444	18,819	(569)	(569)	621	1,098	101	0
355 Wellington Public Library	140,904	102,800	70,491	3,382	3,382	6,781	3,265	(720)	0
361 Garden City Recreation Commission	856,006	624,520	428,238	(374)	(374)	22,340	14,187	(1,681)	0
362 Lawrence/Douglas County Health Dept	2,555,338	1,864,310	1,278,372	35,551	35,551	102,204	69,947	6,165	0
366 City of Concordia	1,758,747	1,283,137	879,857	(38,273)	(38,273)	13,220	24,045	2,049	0
367 City of Eureka	718,495	524,195	359,445	1,312	1,312	20,682	15,523	1,005	0
368 City of Howard	688,830	502,553	344,604	(97,712)	(97,712)	(75,564)	(62,075)	(38,204)	0
370 City of Lenora	77,778	56,745	38,911	834	834	2,799	1,774	381	0
371 City of Pomona	198,453	144,786	99,281	(1,716)	(1,716)	3,747	3,220	239	0
373 City of Syracuse	463,044	337,825	231,649	(1,426)	(1,426)	11,371	9,826	1,042	0
374 City of Turon	174,471	127,290	87,283	11,927	11,927	16,257	13,599	6,072	0
375 Eudora Twp Douglas County	48,177	35,149	24,102	(38)	(38)	1,242	710	(268)	0
378 Norton County Hospital	7,645,001	5,577,598	3,824,602	144,905	144,905	344,504	244,077	30,418	0
380 Haskell County	3,658,780	2,669,353	1,830,396	72,435	72,435	168,819	122,564	14,562	0
381 Hodgeman County	1,787,267	1,303,945	894,125	8,523	8,523	54,910	33,110	(1,709)	0
384 City of Arlington	70,123	51,160	35,081	(532)	(532)	1,461	1,334	(162)	0
385 City of Baldwin City	1,836,038	1,339,526	918,524	34,339	34,339	81,349	49,934	(2,032)	0
387 City of Beloit	3,312,552	2,416,754	1,657,187	11,693	11,693	105,227	95,992	11,034	0
388 City of Bennington	97,986	71,488	49,020	866	866	3,719	3,749	680	0
389 City of Bird City	103,605	75,588	51,831	138	138	2,995	1,991	(791)	0
391 City of Canton	215,162	156,977	107,640	496	496	7,236	8,571	396	0
392 City of Chapman	758,020	553,032	379,218	1,097	1,097	24,623	30,175	4,083	0
393 City of Emporia	6,898,240	5,032,781	3,451,017	(52,152)	(52,152)	138,322	100,446	(30,245)	0
394 City of Frankfort	212,130	154,765	106,123	3,184	3,184	8,717	5,957	460	0
395 City of Gardner	7,329,986	5,347,772	3,667,008	229,484	229,484	412,318	286,929	72,832	0
397 City of Mankato	331,872	242,126	166,027	(1,921)	(1,921)	6,705	2,624	(2,367)	0
398 City of Marquette	149,662	109,189	74,872	(3,548)	(3,548)	500	(293)	(1,386)	0
399 City of Moline	77,990	56,900	39,017	5,842	5,842	7,862	5,591	243	0
400 City of Mound City	294,234	214,666	147,198	5,240	5,240	12,103	5,828	1,188	0
401 City of Ness City	420,232	306,590	210,231	9,230	9,230	20,060	13,593	1,338	0
403 City of Osborne	951,172	693,951	475,848	4,653	4,653	29,339	19,923	3,635	0
404 City of Rossville	203,394	148,391	101,753	1,142	1,142	6,637	4,948	203	0
405 City of Scandia	115,374	84,174	57,719	1,863	1,863	4,809	2,996	79	0
406 City of Spring Hill	1,856,754	1,354,641	928,888	18,859	18,859	66,861	43,847	4,164	0
407 City of Sterling	1,179,312	860,396	589,980	(10,110)	(10,110)	18,676	(966)	(9,119)	0
409 City of Valley Falls	395,931	288,861	198,074	8,913	8,913	20,056	17,870	3,491	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
411 El Dorado Twp Butler County	\$ 107,422	\$ 78,373	\$ 53,741	\$ 585	\$ 585	\$ 3,421	\$ 2,200	\$ (172)	\$ 0
417 Palmyra Twp Douglas Co	95,484	69,663	47,768	12,154	12,154	14,696	13,747	6,382	0
419 Sumner Regional Medical Center	4,241,714	3,094,647	2,122,023	(369,008)	(369,008)	(240,369)	(103,343)	50,951	0
420 Wilson Medical Center	7,292,560	5,320,467	3,648,285	242,194	242,194	418,281	265,289	58,788	0
421 Port Library	93,300	68,069	46,676	1,634	1,634	3,767	1,066	(805)	0
422 Goodland Public Library	110,794	80,832	55,427	475	475	3,387	2,045	(318)	0
425 Leavenworth Public Library	699,898	510,628	350,142	8,075	8,075	26,949	21,640	4,116	0
427 Wm A Rankin Memorial Library	81,468	59,437	40,756	904	904	3,053	2,111	103	0
428 Pratt Public Library	146,502	106,884	73,291	4,080	4,080	7,769	4,748	(84)	0
429 Russell Public Library	41,285	30,121	20,654	(173)	(173)	937	640	(42)	0
430 Seneca Free Library	53,033	38,691	26,531	1,203	1,203	2,548	1,582	27	0
431 City Cowley Co Joint Board of Health	739,275	539,356	369,841	6,023	6,023	26,044	19,340	209	0
434 City of Mulberry	225,553	164,558	112,838	2,984	2,984	8,794	5,867	732	0
435 City of Atwood	410,223	299,288	205,224	7,557	7,557	18,393	11,918	(1,483)	0
436 City of Lincoln Center	523,879	382,209	262,084	1,314	1,314	15,341	11,027	424	0
438 Manhattan Public Library	2,352,792	1,716,538	1,177,043	26,851	26,851	88,965	60,637	584	0
439 Junction City/Geary Co Health Dept	0	0	0	(142,739)	(142,739)	(142,269)	(120,562)	(37,201)	0
440 City of Little River	186,239	135,876	93,171	739	739	5,591	3,841	677	0
442 City of Belleville	1,346,382	982,286	673,561	8,772	8,772	44,542	30,246	(778)	0
443 City of Lyndon	375,914	274,257	188,060	(3,185)	(3,185)	6,570	1,269	(4,526)	0
445 City of Smith Center	710,967	518,704	355,679	(1,990)	(1,990)	17,128	13,000	1,493	0
451 Belleville Public Library	126,676	92,420	63,373	2,985	2,985	6,299	4,548	583	0
452 Chanute Public Library	230,197	167,946	115,162	2,442	2,442	8,490	5,699	128	0
454 Olathe Public Library	2,564,859	1,871,256	1,283,135	41,793	41,793	108,560	73,385	4,652	0
458 City of Leoti	441,288	321,952	220,765	1,508	1,508	14,789	16,093	1,484	0
459 City of Shawnee	11,526,556	8,409,482	5,766,447	162,622	162,622	461,363	308,034	24,917	0
461 City of Luray	108,058	78,837	54,059	1,390	1,390	4,648	4,036	(1,025)	0
463 City of Strong City	192,198	140,223	96,152	6,033	6,033	11,143	8,190	613	0
467 Coffeyville Public Library	214,760	156,683	107,439	1,505	1,505	7,002	3,714	(822)	0
468 Great Bend Public Library	315,354	230,074	157,764	1,119	1,119	9,514	6,641	135	0
473 City of Galva	332,699	242,729	166,441	1,336	1,336	9,872	5,191	(1,087)	0
474 City of Oakley	1,159,825	846,179	580,231	8,601	8,601	38,395	22,160	(1,755)	0
475 City of Udall	318,195	232,147	159,185	2,318	2,318	10,495	7,756	2,993	0
478 McPherson Public Library	520,784	379,950	260,535	2,170	2,170	15,786	10,428	768	0
479 City of Scranton	197,563	144,137	98,836	(2,911)	(2,911)	2,196	536	(663)	0
480 City of Lenexa	16,637,529	12,138,319	8,323,338	287,560	287,560	729,359	543,124	70,584	0
483 Soldier Twp Shawnee County	967,054	705,538	483,793	7,124	7,124	32,589	23,480	3,647	0
485 Kingman Carnegie Library	89,398	65,223	44,724	(501)	(501)	1,856	1,029	(295)	0
486 Lyons Public Library	52,714	38,459	26,372	98	98	1,522	1,120	2	0
488 Paola Free Library	126,591	92,358	63,330	(518)	(518)	2,991	2,724	470	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
552 Hutchinson Recreation Commission	\$ 1,031,537	\$ 752,583	\$ 516,052	\$ 20,066	\$ 20,066	\$ 48,387	\$ 42,307	\$ 10,940	\$ 0
563 City of Haven	499,897	364,712	250,086	(2,701)	(2,701)	10,763	6,303	(2,965)	0
565 Coffey County Extension Council	32,273	23,546	16,146	(387)	(387)	479	466	298	0
567 Woodson County Extension Council	28,181	20,560	14,098	201	201	964	749	86	0
568 Morrill Free Public Library	136,706	99,737	68,390	1,172	1,172	4,506	1,958	(331)	0
569 City of Macksville	153,054	111,665	76,569	1,548	1,548	5,571	3,950	470	0
573 City of Columbus	1,164,553	849,629	582,597	(3,943)	(3,943)	27,390	19,442	(477)	0
574 City of Halstead	1,217,353	888,150	609,011	(2,707)	(2,707)	28,714	13,179	(6,162)	0
578 City of Perry	149,852	109,329	74,967	1,294	1,294	5,059	3,063	603	0
579 City of Scott City	1,439,937	1,050,541	720,364	19,264	19,264	56,615	37,866	3,150	0
587 Monument Twp Logan County	29,686	21,658	14,851	(35)	(35)	770	548	(39)	0
605 City of Cheney	1,136,966	829,502	568,796	16,616	16,616	46,618	33,852	4,265	0
606 City of Cottonwood Falls	230,811	168,394	115,469	528	528	6,564	3,397	(1,530)	0
607 City of Oskaloosa	160,158	116,847	80,123	(1,161)	(1,161)	3,579	4,003	8	0
610 K State Research & Extension Dickinson Co	46,989	34,282	23,508	(704)	(704)	552	300	(109)	0
611 Finney County Extension Council	41,815	30,507	20,919	1,194	1,194	2,268	1,743	572	0
628 Kaw Valley Drainage Dist	418,323	305,198	209,277	3,689	3,689	14,763	10,199	274	0
632 City of Altamont	602,994	439,929	301,663	2,226	2,226	17,795	11,099	933	0
633 City of Bushton	71,799	52,382	35,919	918	918	2,811	1,923	14	0
635 Irving Twp Brown County	39,568	28,868	19,795	1,050	1,050	2,022	1,516	735	0
641 City of Moundridge	1,380,691	1,007,317	690,725	43,080	43,080	78,524	56,203	10,052	0
648 City of Downs	162,003	118,193	81,046	(7,620)	(7,620)	(1,817)	3,579	274	0
649 Tecumseh Twp Shawnee County	404,646	295,220	202,434	4,818	4,818	15,204	9,713	795	0
650 City of Preston	0	0	0	(2,611)	(2,611)	(2,245)	(424)	0	0
656 City of Fowler	87,299	63,691	43,674	2,684	2,684	2,537	(6,399)	143	0
666 City of Satanta	247,457	180,538	123,797	1,085	1,085	7,195	3,676	665	0
676 City of Mission	2,563,163	1,870,018	1,282,286	(8,603)	(8,603)	60,617	44,980	1,182	0
685 City of Claflin	194,806	142,126	97,457	1,626	1,626	6,579	3,281	(1,049)	0
687 City of Toronto	106,468	77,676	53,263	4,012	4,012	6,283	2,573	(20)	0
706 Fowler Residential Care	969,514	707,333	485,024	2,116	2,116	28,857	25,160	4,452	0
708 Stafford County Hospital	2,008,134	1,465,083	1,004,619	(328)	(328)	56,769	52,746	3,370	0
711 City of Kiowa	549,897	401,191	275,100	15,955	15,955	30,954	25,121	4,088	0
714 City of Le Roy	190,480	138,970	95,293	6,311	6,311	11,292	8,129	868	0
717 City of Troy	372,903	272,061	186,554	1,049	1,049	11,094	8,758	1,478	0
727 Stafford Co Cemetery Dist 1	87,193	63,614	43,621	(941)	(941)	1,206	(226)	(849)	0
735 City of Coldwater	322,712	235,442	161,445	13,994	13,994	22,187	14,563	184	0
736 City of Hill City	734,377	535,783	367,390	11,059	11,059	30,074	19,979	1,446	0
737 City of Sylvan Grove	70,929	51,748	35,484	609	609	2,478	1,675	10	0
738 City of Thayer	51,569	37,624	25,799	1,138	1,138	2,669	2,486	167	0
748 City of Clearwater	902,126	658,168	451,311	8,338	8,338	31,905	22,762	4,182	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
758 McPherson County Extension Council	\$ 62,320	\$ 45,467	\$ 31,177	\$ (55)	\$ (55)	\$ 1,605	\$ 1,098	\$ 22	\$ 0
760 League of Kansas Municipalities	914,849	667,450	457,676	(6,305)	(6,305)	19,318	18,603	2,833	0
769 City of Roeland Park	965,210	704,192	482,870	18,199	18,199	44,076	33,805	4,460	0
770 City of Carbondale	292,029	213,057	146,095	(5,132)	(5,132)	2,683	801	(1,926)	0
774 City of Americus	106,680	77,831	53,369	4,778	4,778	7,397	4,652	220	0
776 City of Tonganoxie	1,965,491	1,433,973	983,286	59,603	59,603	109,285	73,479	9,924	0
779 Kechi Twp Sedgwick County	50,022	36,494	25,025	(4,268)	(4,268)	(1,629)	3,254	335	0
790 City of Glen Elder	156,277	114,016	78,182	852	852	5,003	3,333	(188)	0
807 City of De Soto	1,960,487	1,430,322	980,783	10,317	10,317	63,242	46,457	474	0
808 City of Hope	49,597	36,185	24,812	329	329	1,383	(67)	(284)	0
812 City of Baxter Springs	1,486,672	1,084,638	743,745	4,827	4,827	44,160	28,329	(2,590)	0
813 Little Walnut Twp Butler County	21,014	15,331	10,513	145	145	665	41	(569)	0
815 City of Delphos	108,779	79,363	54,420	906	906	3,721	2,486	365	0
844 Chapman Public Library	27,842	20,312	13,928	1,957	1,957	2,560	1,493	237	0
882 City of Bison	33,546	24,474	16,782	1,051	1,051	1,740	511	(79)	0
886 City of Lecompton	83,906	61,216	41,976	405	405	2,766	2,478	307	0
887 City of Plainville	640,250	467,110	320,301	5,989	5,989	23,904	22,333	5,638	0
895 Abilene Free Public Library	195,400	142,559	97,754	3,836	3,836	8,596	4,589	16	0
907 Emporia Recreation Commission	741,014	540,625	370,711	14,314	14,314	32,660	20,650	4,714	0
911 City of Plains	216,265	157,782	108,192	5,590	5,590	10,184	3,896	1,213	0
913 Franklin Twp Edwards County	43,809	31,962	21,916	115	115	1,311	964	(58)	0
914 Grasshopper Twp Atchison Co	29,580	21,581	14,798	(37)	(37)	766	547	(40)	0
920 Topeka Twp Shawnee County	58,970	43,023	29,501	919	919	2,502	1,980	381	0
936 Atchison Public Recreation Commission	210,646	153,682	105,381	2,647	2,647	7,957	4,361	(415)	0
937 City of Clyde	129,030	94,137	64,550	309	309	3,780	2,713	(47)	0
938 City of Deerfield	262,109	191,228	131,127	3,410	3,410	10,348	7,523	860	0
939 City of Eskridge	186,239	135,876	93,171	(3,054)	(3,054)	2,320	2,615	(497)	0
940 City of Louisburg	1,541,931	1,124,953	771,389	41,046	41,046	80,649	56,695	9,183	0
953 City of Lewis	107,274	78,264	53,666	2,570	2,570	5,162	2,210	(1,132)	0
957 City of Alta Vista	93,364	68,116	46,707	635	635	3,141	2,018	(478)	0
958 Lyons Recreation Commission	146,036	106,544	73,058	2,865	2,865	6,746	5,028	593	0
959 Stanton County Recreation Commission	93,215	68,007	46,633	1,810	1,810	4,112	2,289	(22)	0
971 Kiowa County Extension Council	33,270	24,273	16,644	694	694	1,515	844	5	0
978 City of Lebo	235,901	172,107	118,015	6,393	6,393	12,669	9,531	1,167	0
982 Graham County Hospital	4,120,085	3,005,909	2,061,175	(43,644)	(43,644)	69,420	48,832	(16,440)	0
983 Liberal Memorial Library	356,851	260,350	178,524	3,825	3,825	12,224	5,378	1,125	0
1000 Kinsley Library	54,665	39,882	27,348	869	869	2,313	1,630	76	0
1019 Frank Carlson Library	75,764	55,275	37,903	(157)	(157)	1,918	1,443	(94)	0
1020 Hoisington City Library	60,709	44,291	30,371	1,262	1,262	3,023	2,801	378	0
1042 Augusta Public Library	144,848	105,678	72,464	(1,217)	(1,217)	2,834	2,628	196	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
1061 Hill Top House Nursing Home	\$ 1,452,766	\$ 1,059,901	\$ 726,782	\$ 24,386	\$ 24,386	\$ 61,955	\$ 41,748	\$ 4,003	\$ 0
1069 City of Merriam	3,691,689	2,693,363	1,846,860	42,392	42,392	139,274	94,156	3,323	0
1072 City of Caldwell	466,182	340,114	233,219	9,203	9,203	20,849	11,972	(286)	0
1073 City of Dighton	407,763	297,494	203,994	7,684	7,684	19,249	17,752	3,729	0
1074 City of Quinter	314,739	229,626	157,456	8,436	8,436	16,246	10,246	1,351	0
1075 City of Ransom	62,723	45,761	31,379	1,492	1,492	2,782	429	(537)	0
1078 Hiawatha Twp Brown County	49,279	35,953	24,653	1,153	1,153	2,537	2,218	397	0
1088 Columbus Public Library	67,982	49,598	34,010	4,167	4,167	6,132	5,723	1,648	0
1089 Larabee Memorial Library	36,663	26,748	18,341	1,422	1,422	2,057	478	341	0
1109 Great Bend Recreation Commission	536,284	391,259	268,289	22,311	22,311	36,376	26,974	3,629	0
1111 Seward County Extension Council	24,979	18,224	12,496	(392)	(392)	(354)	(2,389)	(28)	0
1114 City of Brewster	56,468	41,197	28,249	453	453	1,944	1,296	(16)	0
1120 City of Haysville	4,235,204	3,089,898	2,118,767	37,949	37,949	154,048	118,899	894	0
1121 City of Kanorado	28,944	21,117	14,480	(210)	(210)	620	592	(36)	0
1127 City of St Paul	145,272	105,987	72,676	1,033	1,033	5,695	6,641	24	0
1130 City of Spearville	198,708	144,972	99,409	(1,348)	(1,348)	3,724	656	(2,250)	0
1132 City of Wellsville	502,272	366,445	251,274	(5,897)	(5,897)	7,484	4,474	(822)	0
1134 City of Wetmore	80,577	58,787	40,311	3,876	3,876	5,764	3,265	22	0
1135 City of Denison	32,697	23,855	16,358	(4,449)	(4,449)	(3,200)	(1,053)	135	0
1141 Clay Twp Reno County	119,806	87,407	59,936	5,161	5,161	8,406	7,147	1,983	0
1154 Lincoln Twp Edwards County	47,795	34,870	23,911	1,526	1,526	2,457	459	(288)	0
1172 Valley Center Twp Sedgwick Co	50,022	36,494	25,025	429	429	1,699	954	(63)	0
1173 Ashland District Hospital	3,644,425	2,658,880	1,823,214	40,626	40,626	131,132	69,082	(1,098)	0
1178 Lane County Library	32,379	23,623	16,199	155	155	1,014	651	(63)	0
1187 Comanche Co Extension Council	37,999	27,723	19,010	551	551	1,537	998	32	0
1188 Greenwood County Extension Council	11,726	8,555	5,866	(1,269)	(1,269)	(1,122)	(2,018)	(1,302)	0
1189 Meade County Extension Council	38,847	28,342	19,434	974	974	2,054	2,183	1,153	0
1192 Central Kansas District 3 (Extension Co)	213,042	155,430	106,580	2,979	2,979	8,045	3,201	(814)	0
1193 Augusta Housing Authority	103,521	75,526	51,789	(1)	(1)	2,967	2,799	133	0
1194 Junction City Public Housing Authority	204,666	149,319	102,389	(8,512)	(8,512)	(2,559)	(1,394)	(1,955)	0
1195 Lyons Housing Authority	201,295	146,860	100,703	4,948	4,948	10,221	8,299	2,770	0
1196 City of Waterville Housing Authority	22,095	16,120	11,054	90	90	670	425	(27)	0
4053 City of Hoxie	560,584	408,988	280,446	12,787	12,787	27,648	20,590	2,629	0
4055 City of Rolla	144,742	105,600	72,411	1,181	1,181	4,764	2,104	(578)	0
4069 Manhattan Twp-Riley County	62,469	45,575	31,251	151	151	1,803	1,170	(57)	0
4080 Leavenworth County Extension Council	55,938	40,811	27,984	89	89	1,567	979	(143)	0
4081 Shawnee County Extension Council	150,573	109,855	75,328	(4,444)	(4,444)	(304)	(1,199)	(2,495)	0
4084 City of Andale	227,588	166,043	113,857	(77)	(77)	6,004	5,795	3,292	0
4086 City of Nickerson	284,629	207,658	142,393	(921)	(921)	6,930	5,116	(1,057)	0
4087 City of Overbrook	169,106	123,376	84,600	(3,184)	(3,184)	2,115	5,083	2,225	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
4108 Butler County Extension Council	\$ 83,037	\$ 60,582	\$ 41,541	\$ 165	\$ 165	\$ 2,410	\$ 1,734	\$ (94)	\$ 0
4109 Salina Saline Co Jt Board of Health	0	0	0	(349,932)	(349,932)	(336,473)	(200,858)	0	0
4126 City of Derby	6,846,734	4,995,204	3,425,250	43,166	43,166	226,389	165,430	10,838	0
4128 City of Medicine Lodge	793,983	579,270	397,210	(5,873)	(5,873)	17,350	18,604	(49)	0
4131 City of White City	76,379	55,724	38,210	239	239	2,384	1,956	(98)	0
4134 Belpre Twp Edwards County	101,230	73,855	50,643	12,885	12,885	15,580	14,574	6,768	0
4152 Menoken Township	118,046	86,123	59,055	2,016	2,016	5,119	4,118	1,310	0
4182 City of Leawood	11,347,292	8,278,697	5,676,766	118,486	118,486	414,440	276,828	17,240	0
4184 Big Creek Twp Russell County	46,035	33,586	23,030	561	561	1,763	1,155	(11)	0
4195 Wayne Twp Edward County	45,208	32,983	22,616	(168)	(168)	1,043	653	(133)	0
4198 Wamego Public Library	138,572	101,098	69,324	(361)	(361)	3,194	1,538	(343)	0
4201 Reno County Extension Council	62,426	45,545	31,230	328	328	2,074	1,700	(38)	0
4202 Stanton County Extension Council	37,977	27,707	18,999	(1,566)	(1,566)	(205)	1,132	337	0
4203 Edwards County Conservation Dist	37,235	27,166	18,628	920	920	1,819	1,118	290	0
4215 City of Ogden	477,251	348,190	238,757	(19,418)	(19,418)	(2,606)	12,326	2,358	0
4216 City of Pretty Prairie	163,614	119,369	81,852	314	314	4,921	3,271	(1,972)	0
4219 City of Severy	84,309	61,510	42,178	6,315	6,315	8,606	8,006	3,386	0
4221 Mission Twp Shawnee Co	706,090	515,145	353,239	(876)	(876)	16,398	(25)	(12,366)	0
4228 Johnston Public Library	105,577	77,027	52,818	1,792	1,792	4,553	3,202	325	0
4236 Sedgwick County Extension Council	247,521	180,585	123,828	5,752	5,752	12,578	11,094	2,890	0
4237 Seward County Conservation District	38,783	28,295	19,402	504	504	1,524	1,110	154	0
4238 Winfield Recreation Commission	303,119	221,148	151,643	2,543	2,543	10,576	7,253	33	0
4254 City of Fairway	780,794	569,647	390,611	9,933	9,933	31,158	22,948	(631)	0
4258 Center Twp Russell County	88,465	64,542	44,257	1,238	1,238	3,565	2,467	131	0
4272 Kingman Recreation Commission	121,566	88,691	60,816	1,124	1,124	4,336	3,015	145	0
4273 Parsons Recreation Commission	214,908	156,791	107,513	10,933	10,933	16,638	14,168	4,744	0
4274 Stevens County Extension Council	46,374	33,834	23,200	263	263	1,484	960	(59)	0
4275 City of Hardtner	53,541	39,062	26,785	3,914	3,914	5,306	3,905	412	0
4276 City of Hartford	80,577	58,787	40,311	1,466	1,466	3,432	1,961	302	0
4279 City of Victoria	232,338	169,508	116,233	(811)	(811)	5,699	5,024	118	0
4299 Wilson County Extension Council	34,330	25,046	17,175	(38)	(38)	891	635	(43)	0
4305 Elwood Twp Barber County	86,090	62,809	43,069	2,991	2,991	5,148	3,291	171	0
4312 Graham County Public Library	63,614	46,411	31,824	(1,758)	(1,758)	(67)	(806)	(1,384)	0
4316 Brown County Conservation District	39,546	28,852	19,784	587	587	1,506	627	32	0
4317 Ellsworth County Conservation Dist	44,402	32,395	22,213	481	481	1,657	1,172	61	0
4346 Ellsworth County Extension Council	0	0	0	(3,722)	(3,722)	(3,401)	(1,422)	0	0
4348 Stevens County Conservation Dist	59,224	43,209	29,628	675	675	2,230	1,491	17	0
4353 City of Highland	261,282	190,625	130,713	5,807	5,807	12,427	7,218	(844)	0
4355 City of Linn	44,424	32,410	22,224	203	203	1,370	881	(9)	0
4356 City of Nortonville	154,284	112,562	77,185	6,266	6,266	10,396	8,941	2,981	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
4358 City of Potwin	\$ 117,537	\$ 85,752	\$ 58,801	\$ 3,573	\$ 3,573	\$ 6,602	\$ 4,657	\$ 627	\$ 0
4360 City of Towanda	240,163	175,217	120,147	(4,043)	(4,043)	2,169	(961)	(3,372)	0
4362 City of Valley Center	2,280,336	1,663,676	1,140,795	18,012	18,012	79,721	57,495	(2,558)	0
4369 Silver Lake Twp Shawnee Co	91,455	66,723	45,753	8,211	8,211	10,501	6,727	(707)	0
4372 Horton Public Library	29,474	21,504	14,745	43	43	804	411	(116)	0
4373 Labette County Conservation Dist	28,796	21,009	14,406	774	774	1,493	818	(169)	0
4375 City of McLouth	300,235	219,044	150,200	(835)	(835)	7,672	7,625	1,376	0
4385 Geary County Extension Council	76,124	55,538	38,083	353	353	2,433	2,052	401	0
4386 City of Mullinville	96,862	70,668	48,458	8,387	8,387	10,568	7,731	2,984	0
4388 Bonner Springs City Library	324,154	236,494	162,166	721	721	9,086	4,681	(1,394)	0
4395 City of Leon	217,028	158,338	108,574	8,828	8,828	14,730	12,155	2,533	0
4404 Osage County Conservation District	96,078	70,096	48,065	1,283	1,283	3,746	2,661	705	0
4419 Kiowa County Library	71,587	52,228	35,813	842	842	2,722	1,898	173	0
4432 Attica Hospital District 1	2,023,147	1,476,036	1,012,129	50,857	50,857	102,782	69,293	6,445	0
4434 City of Galena	6,157,481	4,492,342	3,080,433	671,470	671,470	737,508	242,448	75,514	0
4435 City of South Hutchinson	1,466,655	1,070,034	733,730	16,303	16,303	57,354	49,227	5,051	0
4454 Logan County Hospital	7,101,041	5,180,739	3,552,473	(46,257)	(46,257)	129,489	(3,261)	(91,521)	0
4458 Hospital Dist 1 of Rice County	8,129,397	5,931,002	4,066,934	8,773	8,773	243,031	238,508	23,758	0
4459 Comanche County Conservation Dist	27,460	20,034	13,737	(93)	(93)	699	967	583	0
4460 Morton County Extension Council	27,566	20,111	13,791	3,508	3,508	4,242	3,968	1,845	0
4467 Wallace Co Conservation Dist	27,417	20,003	13,716	657	657	1,379	1,004	125	0
4468 USD 353 Recreation Comm	274,832	200,510	137,492	5,301	5,301	12,499	9,077	1,380	0
4476 Johnson Co Consolidated Fire Dist No 2	180,111	131,405	90,105	8,296	8,296	12,690	8,451	1,484	0
4480 Riverside Twp Sedgwick County	116,052	84,669	58,058	1,636	1,636	4,586	2,615	(236)	0
4484 Brown County Extension Council	38,486	28,079	19,254	1,101	1,101	2,072	1,510	450	0
4485 Kingman County Extension Council	72,732	53,063	36,386	800	800	2,700	1,699	(103)	0
4490 Lakin Cemetery District 1 & 2	61,027	44,524	30,530	1,086	1,086	2,694	2,009	334	0
4496 City of Colwich	362,598	264,542	181,399	(4,400)	(4,400)	7,082	12,598	3,627	0
4505 Trego County Conservation Dist	56,616	41,306	28,324	2,402	2,402	3,860	2,901	640	0
4518 Rush County Conservation Dist	63,062	46,009	31,548	(3,239)	(3,239)	(1,727)	(2,173)	(569)	0
4529 Phillips County Conservation District	88,529	64,588	44,289	7,681	7,681	9,786	7,657	2,938	0
4534 Clark County Extension Council	26,506	19,338	13,260	207	207	897	543	(34)	0
4543 City of Conway Springs	268,216	195,684	134,182	981	981	9,062	8,901	(1,051)	0
4557 Clark County Conservation District	31,976	23,329	15,997	404	404	1,183	546	(54)	0
4558 City of Prairie Village	3,943,536	2,877,104	1,972,852	44,386	44,386	151,040	115,190	8,483	0
4561 City of Rexford	35,369	25,804	17,694	175	175	1,119	799	31	0
4565 Hospital Dist 1 of Dickinson County	16,348,044	11,927,118	8,178,517	172,436	172,436	600,759	413,830	36,788	0
4573 Woodson County Conservation District	34,457	25,139	17,238	481	481	1,413	1,139	203	0
4583 City of Overland Park	34,026,546	24,824,904	17,022,628	346,366	346,366	1,237,120	835,800	49,421	0
4589 Wilson County Conservation Dist	60,412	44,075	30,222	49	49	932	(2,741)	(1,911)	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
4591 City of Wathena	\$ 363,912	\$ 265,501	\$ 182,056	\$ (11,489)	\$ (11,489)	\$ (172)	\$ 3,923	\$ (1,876)	\$ 0
4611 City of Maize	1,752,280	1,278,419	876,622	49,285	49,285	95,242	73,322	16,741	0
4612 City of Westwood	498,222	363,490	249,248	13,716	13,716	26,618	19,789	4,426	0
4614 Franklin County Conservation Dist	55,662	40,610	27,846	244	244	1,722	1,133	(72)	0
4632 Cowley County Extension Council	36,663	26,748	18,341	1,231	1,231	2,095	1,183	131	0
4640 Arkansas City Recreation Commission	326,189	237,980	163,184	(2,468)	(2,468)	6,477	4,208	(2,009)	0
4646 Coffeyville Recreation Commission	355,155	259,112	177,675	13,406	13,406	22,007	13,513	1,442	0
4650 Stafford County Extension Council	31,489	22,973	15,753	(293)	(293)	670	890	60	0
4655 Kiowa County Conservation Dist	112,342	81,962	56,202	2,284	2,284	5,145	3,293	230	0
4797 City of Pawnee Rock	46,735	34,097	23,380	2,751	2,751	4,309	4,544	829	0
4805 Doniphan County Extension Council	41,158	30,028	20,590	279	279	1,375	952	2	0
4806 Kearny County Extension Council	35,751	26,083	17,885	86	86	1,043	714	(37)	0
4808 Johnson Co Park & Recreation Dist	11,332,025	8,267,558	5,669,128	165,726	165,726	467,204	344,794	37,034	0
4809 City of Edwardsville	714,169	521,040	357,281	26,715	26,715	44,386	29,605	5,162	0
4810 City of Goddard	904,140	659,638	452,319	16,710	16,710	38,127	16,095	(3,723)	0
4815 Grant County Library	234,883	171,364	117,506	(4,849)	(4,849)	2,325	4,377	(207)	0
4817 Russell County Extension Council	0	0	0	(5,996)	(5,996)	(5,225)	(1,259)	0	0
4822 Kansas Turnpike Authority	22,934,663	16,732,548	11,473,637	(99,776)	(99,776)	515,897	342,553	(47,175)	0
4824 Meade County Conservation Dist	31,043	22,649	15,530	(334)	(334)	530	593	252	0
4837 City of Hanston	42,982	31,358	21,503	(405)	(405)	1,334	3,452	1,145	0
4838 City of Mission Hills	730,284	532,797	365,343	18,711	18,711	36,828	23,066	3,016	0
4848 Harper Hospital Dist 5	5,087,563	3,711,757	2,545,180	87,759	87,759	216,668	127,778	(5,054)	0
4850 The Guidance Center	7,416,607	5,410,968	3,710,342	89,581	89,581	282,374	183,157	3,057	0
4851 Wyandotte County Extension Council	68,427	49,923	34,232	(3,652)	(3,652)	(1,363)	520	74	0
4853 North Edwards Co Cemetery District	44,042	32,132	22,033	995	995	2,128	1,434	138	0
4859 Geary Community Hospital	21,450,451	15,649,704	10,731,123	(207,923)	(207,923)	353,317	124,707	(151,796)	0
4860 Clearwater Public Library	60,115	43,858	30,074	1,416	1,416	2,898	2,010	760	0
4863 Chanute Recreation & Parks Commission	294,892	215,145	147,527	16,213	16,213	23,026	14,127	2,284	0
4867 Greenwood County Conservation Dist	34,288	25,015	17,153	(380)	(380)	719	1,354	528	0
4873 City of Kechi	709,101	517,342	354,745	18,190	18,190	37,123	27,777	2,753	0
4878 Stanton County Conservation Dist	39,695	28,960	19,858	422	422	1,440	875	7	0
4879 Marshall County Extension Council	37,214	27,150	18,617	1,430	1,430	2,230	989	74	0
4880 Marion Co Conservation Dist	69,763	50,897	34,901	2,602	2,602	4,082	2,380	1,500	0
4887 Harvey County Extension Council	85,369	62,283	42,708	76	76	2,343	1,552	(75)	0
4889 Haskell County Conservation Dist	35,009	25,541	17,514	(298)	(298)	815	1,206	81	0
4891 Twin Caney Watershed Jt Dist 34	29,177	21,287	14,597	(1,312)	(1,312)	(497)	(505)	(497)	0
4893 Bourbon County Conservation Dist	91,646	66,863	45,848	161	161	2,904	3,216	422	0
4894 Butler County Conservation Dist	70,632	51,532	35,336	3,777	3,777	5,507	4,054	1,278	0
4895 Mitchell County Conservation Dist	27,545	20,096	13,780	70	70	806	544	(63)	0
4896 Morris County Conservation District	116,816	85,226	58,440	10,138	10,138	13,069	9,912	2,230	0

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4897 Nemaha County Conservation District	\$ 39,101	28,527	\$ 19,561	\$ (2,345)	\$ (2,345)	\$ (1,022)	\$ 116	\$ (43)	\$ 0
4899 Wabaunsee County Conservation District	48,898	35,675	24,462	256	256	1,562	1,103	(4)	0
4900 Washington County Conservation Dist	44,021	32,116	22,022	(1,447)	(1,447)	64	1,149	49	0
4911 Marshall County Conservation Dist	96,735	70,575	48,394	2,652	2,652	5,256	4,619	1,651	0
4913 Southwest Medical Center	21,984,423	16,039,277	10,998,256	379,919	379,919	950,956	630,856	21,788	0
4914 Cowley Co Conservation District	95,632	69,771	47,843	5,849	5,849	8,447	6,421	399	0
4917 Osborne County Conservation Dist	33,355	24,335	16,687	532	532	1,407	959	7	0
4919 Ottawa County Conservation District	30,322	22,123	15,170	542	542	1,344	993	112	0
4920 Cloud Co Conservation District	35,390	25,820	17,705	981	981	1,910	1,583	573	0
4925 Pawnee County Conservation District	47,053	34,329	23,539	854	854	2,010	1,082	11	0
4926 Rawlins County Conservation Dist	38,741	28,264	19,381	447	447	1,422	949	309	0
4927 Republic County Conservation Dist	47,307	34,514	23,667	563	563	1,811	1,292	107	0
4928 Smith County Conservation District	29,623	21,612	14,820	(536)	(536)	264	208	47	0
4932 Crawford County Conservation Dist	40,373	29,455	20,198	520	520	1,576	1,077	62	0
4933 Hodgeman County Conservation Dist	32,104	23,422	16,061	859	859	1,596	738	24	0
4935 Wyandotte County Conservation District	64,886	47,339	32,461	1,622	1,622	3,510	4,552	3,117	0
4936 Hays Recreation Commission	509,821	371,952	255,051	10,758	10,758	23,018	10,636	(2,419)	0
4943 Pottawatomie Wabaunsee Regional Library	343,577	250,665	171,883	6,010	6,010	14,850	9,164	(483)	0
4944 Riley County Conservation District	102,460	74,752	51,258	4,492	4,492	7,530	6,543	297	0
4945 Sumner County Conservation District	35,772	26,098	17,896	778	778	1,698	1,095	34	0
4949 Pottawatomie County Extension Council	90,289	65,873	45,169	1,136	1,136	3,441	2,107	49	0
4951 Chautauqua County Conservation Dist	21,311	15,548	10,661	374	374	916	574	9	0
4953 Central Kansas Mental Health Center	5,520,539	4,027,645	2,761,787	117,740	117,740	265,442	201,266	23,989	0
4961 Hamilton County Hospital	3,281,997	2,394,461	1,641,901	(73,915)	(73,915)	10,141	(39,258)	(64,463)	0
4967 Sheridan County Public Library	62,087	45,297	31,061	689	689	1,916	(586)	(984)	0
4969 Leavenworth County Conservation District	0	0	0	(2,419)	(2,419)	(1,986)	(10)	0	0
4970 Linn County Conservation District	45,993	33,555	23,009	883	883	2,081	1,380	24	0
4971 Hamilton County Conservation Dist	43,088	31,436	21,556	411	411	1,547	1,048	32	0
4972 Pottawatomie County Conservation Dist	88,826	64,805	44,437	(4,060)	(4,060)	(1,602)	(942)	64	0
4973 City of Sylvia	65,989	48,144	33,012	391	391	2,201	1,865	320	0
5051 Lincoln Co Conservation Dist	81,150	59,205	40,597	794	794	2,800	1,372	(107)	0
5052 Sumner County Hospital District 1	1,756,309	1,281,358	878,637	(3,818)	(3,818)	45,074	42,169	8,750	0
5053 Jefferson County Conservation Dist	97,371	71,040	48,712	3,458	3,458	5,789	3,415	350	0
5225 City of Milford	88,826	64,805	44,437	2,582	2,582	4,625	2,354	328	0
5242 City of Lansing	2,332,309	1,701,593	1,166,796	2,042	2,042	64,333	45,316	1,050	0
5247 Barber County Conservation Dist	45,632	33,292	22,829	(1,098)	(1,098)	339	926	(5)	0
5252 City of Grinnell	43,766	31,931	21,895	292	292	1,448	986	6	0
5257 Ford Co Extension Council	59,988	43,765	30,010	282	282	1,892	1,337	(13)	0
5259 Reno County Conservation Dist	124,768	91,027	62,418	(2,066)	(2,066)	1,351	513	(1,276)	0
5311 SE Kansas Library System	703,333	513,134	351,860	4,359	4,359	22,955	15,685	398	0

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5327 NW Kansas Library System	\$ 326,020	\$ 237,856	\$ 163,100	\$ 1,308	\$ 1,308	\$ 9,331	\$ 2,478	\$ (3,585)	\$ 0
5336 Central Kansas Library System	1,011,753	738,150	506,155	19,799	19,799	45,816	31,017	3,774	0
5339 City of Goessel	81,744	59,638	40,894	244	244	2,372	1,418	(95)	0
5349 Salina Airport Authority	798,690	582,704	399,565	(21,570)	(21,570)	1,749	4,648	(5,097)	0
5350 Stevens County Library	200,637	146,380	100,374	(4,346)	(4,346)	1,479	2,131	(659)	0
5352 Atchison County Extension Council	26,336	19,214	13,175	(25)	(25)	827	1,105	60	0
5353 McPherson County Conservation Dist	88,932	64,882	44,490	5,511	5,511	7,886	6,954	2,590	0
5354 Atchison Public Library	308,802	225,294	154,486	(7,154)	(7,154)	1,536	2,266	(72)	0
5355 Strother Field Commission	222,075	162,020	111,099	3,089	3,089	8,719	5,185	54	0
5356 Scott County Library	81,404	59,390	40,724	900	900	3,052	2,235	296	0
5357 Marion County Extension Council	43,936	32,054	21,980	258	258	1,372	784	28	0
5363 Allen County Conservation District	27,015	19,709	13,515	(296)	(296)	466	346	(209)	0
5369 Ness County Conservation Dist	76,400	55,739	38,221	660	660	2,792	2,877	1,238	0
5371 Southwest Guidance Center	1,290,720	941,677	645,715	10,263	10,263	44,222	26,592	(5,669)	0
5380 Kearny County Library	187,554	136,835	93,829	2,971	2,971	7,999	6,183	917	0
5381 Wellsville City Library	63,635	46,426	31,835	431	431	2,154	1,632	87	0
5384 Cherokee County Conservation Dist	19,614	14,310	9,812	(98)	(98)	438	333	(37)	0
5389 City of Edgerton	842,859	614,929	421,661	28,385	28,385	49,629	34,650	6,953	0
5390 Independence Recreation Commission	303,522	221,442	151,844	2,933	2,933	10,600	5,612	(783)	0
5391 Neosho County Conservation District	31,976	23,329	15,997	129	129	962	585	(50)	0
5408 NE Kansas Library System	684,207	499,180	342,292	6,170	6,170	23,091	12,688	1,944	0
5413 Library Dist 1 Miami County	333,357	243,209	166,770	6,562	6,562	14,673	7,901	305	0
5414 Southwest Kansas Library System	441,839	322,355	221,041	4,816	4,816	16,412	11,024	271	0
5421 City of Grandview Plaza	665,420	485,473	332,893	10,808	10,808	28,175	18,562	(96)	0
5427 Lyon County Conservation District	41,434	30,229	20,728	(4,149)	(4,149)	(2,437)	155	(67)	0
5433 Riley County Extension Council	165,289	120,591	82,690	1,812	1,812	6,139	4,119	158	0
5438 City of Holcomb	408,124	297,757	204,174	1,451	1,451	12,063	7,634	340	0
5440 Newton Recreation Comm	702,782	512,732	351,584	5,657	5,657	24,014	14,942	(1,120)	0
5441 Southeast Kansas Mental Health Center	5,473,528	3,993,347	2,738,269	130,236	130,236	275,498	204,903	24,344	0
5446 Saline County/City Building Authority	318,365	232,271	159,270	(5,904)	(5,904)	2,338	(2,104)	(5,372)	0
5454 RWD 2 Miami Co	642,243	468,564	321,298	9,563	9,563	26,258	17,772	1,455	0
5463 City of Leonardville	77,121	56,265	38,582	351	351	2,418	1,741	39	0
5466 Grant County Cemetery District	0	0	0	(1,491)	(1,491)	(1,221)	0	0	0
5470 Pawnee Watershed District 81	74,916	54,657	37,478	(24)	(24)	2,210	2,836	1,025	0
5471 City of Walton	114,165	83,292	57,114	5,982	5,982	8,756	7,951	5,264	0
5472 Grant County Conservation Dist	34,797	25,387	17,408	124	124	1,067	903	234	0
5475 North East Animal Control Commission	110,624	80,709	55,342	737	737	3,662	2,437	(67)	0
5478 RWD 3 Miami Co	81,913	59,762	40,979	931	931	3,057	1,977	52	0
5479 Wyandotte County Law Library	33,800	24,660	16,909	(5,332)	(5,332)	(4,028)	(1,571)	137	0
5489 Sumner County Extension Council	27,396	19,988	13,706	(730)	(730)	98	103	(518)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5494 Pratt County Conservation Dist	\$ 37,468	\$ 27,336	\$ 18,745	\$ 233	\$ 233	\$ 1,208	\$ 744	\$ (35)	\$ 0
5497 Morton County Library	155,196	113,227	77,641	(5,930)	(5,930)	(1,442)	(1,287)	(2,482)	0
5498 Kingman County Conservation Dist	58,906	42,976	29,469	890	890	2,429	1,672	125	0
5501 Wakarusa Watershed Dist 35	77,418	56,482	38,730	2,303	2,303	4,250	2,828	415	0
5505 Cherokee County Extension Council	44,275	32,302	22,150	898	898	2,085	1,679	366	0
5506 Sek Multi County Health Dept	476,911	347,942	238,587	19,737	19,737	32,029	23,467	4,102	0
5508 Hays Public Library	562,238	410,195	281,274	(23,170)	(23,170)	(5,481)	4,305	(145)	0
5511 Sabetha Cemetery Association	21,099	15,393	10,555	(180)	(180)	389	234	(110)	0
5512 City of Rose Hill	1,197,378	873,577	599,018	(16,500)	(16,500)	14,797	2,540	(9,922)	0
5513 Thomas County Extension Council	27,036	19,725	13,525	(58)	(58)	610	150	(168)	0
5518 Plainville Memorial Library	57,761	42,141	28,896	512	512	2,026	1,331	14	0
5520 Rice County Extension Council	48,749	35,566	24,388	2,202	2,202	3,496	2,954	967	0
5521 Pottawatomie Creek Watershed Dist 90	68,003	49,613	34,020	337	337	2,177	1,618	37	0
5523 Elk County Conservation District	21,311	15,548	10,661	374	374	916	574	9	0
5532 Eureka Carnegie Library	65,056	47,463	32,546	2,551	2,551	3,646	550	177	0
5536 NE Kansas Multi County Board of Health	998,034	728,140	499,291	6,118	6,118	33,465	28,688	5,886	0
5537 Douglas County Extension Council	117,134	85,458	58,599	(2,468)	(2,468)	633	(649)	(1,841)	0
5543 City of Lake Quivira	52,566	38,351	26,297	457	457	1,826	1,119	(95)	0
5544 City of Silver Lake	273,751	199,722	136,951	758	758	8,032	6,208	1,480	0
5546 City of Buffalo	28,414	20,730	14,215	(943)	(943)	81	1,026	222	0
5549 South Central Kansas Library System	726,446	529,997	363,423	7,178	7,178	29,588	33,303	4,828	0
5551 SE Kansas Regional Planning Commission	186,642	136,170	93,373	(14,810)	(14,810)	(7,538)	2,027	188	0
5553 Riley County Law Enforcement Agency	5,554,296	4,052,274	2,778,675	41,069	41,069	187,482	128,802	7,172	0
5555 Wet Walnut Creek Watershed Jt Dist 58	151,549	110,566	75,816	(4,412)	(4,412)	683	3,688	(318)	0
5556 City of Garden Plain	364,591	265,996	182,396	9,969	9,969	18,631	8,556	(2,289)	0
5561 Barber County Extension Council	30,810	22,478	15,414	(43)	(43)	790	532	(82)	0
5564 City of Hoyt	69,933	51,021	34,986	7,617	7,617	9,671	7,500	(244)	0
5570 RWD 9 Leavenworth County	63,486	46,318	31,761	32	32	1,722	1,129	(104)	0
5573 Scott County Conservation District	33,376	24,350	16,697	1,179	1,179	1,976	626	(948)	0
5585 Miami County Conservation Dist	49,385	36,030	24,706	(137)	(137)	881	(457)	(83)	0
5586 Linn County Extension Council	0	0	0	(2,699)	(2,699)	(2,775)	(2,275)	0	0
5598 Wichita County Conservation Dist	29,856	21,782	14,936	159	159	962	704	32	0
5605 Kansas Association of Counties	552,081	402,785	276,193	13,999	13,999	28,606	20,502	1,194	0
5606 Labette-Hackberry Crk Watershed Dist 96	51,124	37,299	25,576	1,120	1,120	2,486	1,716	(92)	0
5615 Finney Co Conservation District	73,007	53,264	36,524	1,330	1,330	3,235	2,437	587	0
5617 City of Manter	52,821	38,537	26,425	594	594	1,918	1,101	78	0
5620 Dorothy Bramlage Library	640,610	467,373	320,481	13,401	13,401	30,120	20,512	840	0
5621 Shawnee Heights Fire District	29,050	21,194	14,533	(52)	(52)	760	675	56	0
5622 Doniphan Co Rural Fire District 2	116,858	85,257	58,461	3,350	3,350	6,287	3,907	60	0
5632 Stafford County Conservation Dist	33,842	24,691	16,931	413	413	1,578	1,983	(6)	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
5635 City of Melvern	\$ 113,656	\$ 82,921	\$ 56,859	\$ 2,330	\$ 2,330	\$ 4,854	\$ 1,451	\$ (569)	\$ 0
5636 Geary County Conservation District	41,815	30,507	20,919	1,028	1,028	1,879	409	(56)	0
5641 Hamilton County Extension Council	1,675	1,222	838	(3,243)	(3,243)	(3,068)	(2,490)	(1,409)	0
5642 Stafford Recreation Commission	49,894	36,402	24,961	609	609	1,890	1,300	271	0
5643 RWD 3 Marshall Co	122,774	89,573	61,421	7,532	7,532	10,733	9,143	3,417	0
5647 Metropolitan Topeka Airport Auth	2,255,697	1,645,699	1,128,469	28,715	28,715	86,159	49,193	(4,689)	0
5648 Dickinson Co Conservation Dist	38,041	27,754	19,031	(2,587)	(2,587)	(1,215)	254	(10)	0
5649 Burlington Recreation Commission	314,082	229,146	157,127	2,438	2,438	10,730	7,389	330	0
5654 Harper County Extension Council	39,059	28,496	19,540	1,009	1,009	1,913	979	188	0
5656 RWD 3 Nemaha Co	147,605	107,689	73,843	1,850	1,850	5,896	4,733	429	0
5661 Kansas Municipal Energy Agency	1,977,493	1,442,729	989,290	29,519	29,519	81,664	54,400	(2,361)	0
5662 Atchison County Conservation Dist	84,543	61,680	42,294	1,826	1,826	3,814	2,475	1,342	0
5665 Holcomb Recreation Commission	334,841	244,291	167,513	248	248	9,097	5,274	(1,538)	0
5668 City of Auburn	247,033	180,229	123,584	875	875	7,442	4,924	(360)	0
5674 RWD 1 Consolidated Shawnee Co	181,002	132,054	90,551	(1,369)	(1,369)	3,919	4,236	55	0
5675 Derby Recreation Commission	1,976,433	1,441,955	988,760	13,872	13,872	66,769	48,243	2,003	0
5676 RWD 2 Mitchell Co	95,399	69,601	47,726	(1,413)	(1,413)	1,188	1,017	119	0
5677 South Central Kansas Reg Medical Center	8,794,944	6,416,568	4,399,890	16,121	16,121	262,720	250,197	56,351	0
5680 Ellis County Conservation District	91,922	67,064	45,986	437	437	3,042	2,667	75	0
5681 Pratt County Extension Council	69,508	50,712	34,773	(88)	(88)	1,900	2,141	759	0
5686 City of Park City	1,579,950	1,152,692	790,410	(6,611)	(6,611)	37,460	33,052	1,923	0
5687 City of Bel Aire	1,855,037	1,353,388	928,028	57,319	57,319	104,052	73,028	16,571	0
5690 Grant County Recreation Comm	589,423	430,028	294,873	5,822	5,822	21,683	15,861	382	0
5702 City of Meriden	194,721	142,064	97,414	2,455	2,455	7,488	4,639	(149)	0
5704 Highland Cemetery	21,862	15,950	10,937	(5,120)	(5,120)	(4,142)	(2,078)	(699)	0
5710 Public Wholesale Water District No 4	277,355	202,351	138,754	3,084	3,084	10,542	7,809	410	0
5715 Public Wholesale Water Supply Dist 5	162,936	118,874	81,513	5,369	5,369	9,653	7,725	2,122	0
5717 Kearny County Conservation District	42,876	31,281	21,450	(934)	(934)	168	(515)	(914)	0
5724 Marion County Rural Water District 4	44,211	32,256	22,118	2,255	2,255	3,201	1,535	23	0
5725 Crawford County RWD 2	49,534	36,139	24,781	995	995	2,329	1,834	267	0
9000 Topeka Metropolitan Transit Authority	4,819,093	3,515,888	2,410,871	106,533	106,533	237,487	191,111	30,057	0
9035 Coffey County Library	665,865	485,798	333,116	(3,472)	(3,472)	14,952	12,064	(726)	0
9036 Colby Housing Authority	241,647	176,299	120,890	403	403	7,233	5,635	(1,365)	0
9037 McPherson Recreation Commission	403,162	294,137	201,692	6,784	6,784	16,850	7,691	(3,884)	0
9038 Sedgwick County Conservation District	60,560	44,183	30,297	1,611	1,611	3,104	1,776	(23)	0
9039 RWD 1 Jackson Co	166,604	121,550	83,348	1,857	1,857	6,227	4,141	18	0
9040 RWD 3 Jackson Co	291,032	212,330	145,596	5,411	5,411	12,671	7,017	(504)	0
9044 Disability Rights Center of Kansas	1,128,442	823,283	564,531	11,883	11,883	43,357	37,932	5,881	0
9049 Kearny County Council on Aging	129,623	94,570	64,847	(669)	(669)	2,732	1,886	451	0
9050 USD 208 Recreation Commission	104,793	76,454	52,425	3,349	3,349	6,863	8,398	2,269	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9052 City of Salina Housing Authority	\$ 511,814	\$ 373,407	\$ 256,048	\$ 2,399	\$ 2,399	\$ 16,286	\$ 12,198	\$ 134	\$ 0
9058 Atwood Public Library	31,828	23,221	15,923	159	159	1,020	765	29	0
9059 Smoky Hills Public Television	630,665	460,118	315,506	(2,791)	(2,791)	14,115	8,405	(3,077)	0
9060 USD 303 Recreation Commission	41,921	30,585	20,972	(907)	(907)	(85)	(956)	272	0
9061 Consolidated RWD 1	150,573	109,855	75,328	581	581	4,623	3,300	6	0
9062 City of Oakley Housing Authority	65,607	47,865	32,821	(937)	(937)	699	(191)	(539)	0
9063 City of Hutchinson Housing Authority	0	0	0	(9,956)	(9,956)	(9,064)	(3,645)	0	0
9064 Coffey County Historical Museum	94,360	68,843	47,206	3,589	3,589	5,999	4,232	621	0
9065 Turner Recreation Commission	254,497	185,674	127,318	(5,129)	(5,129)	2,510	3,504	(1,818)	0
9068 Shawnee County Fire District 1	76,972	56,157	38,507	1,240	1,240	3,221	2,007	(28)	0
9069 City of Howard Housing Authority	53,881	39,310	26,955	(982)	(982)	783	1,595	(10)	0
9071 Russell Recreation Commission	91,710	66,909	45,880	1,882	1,882	4,249	2,870	246	0
9072 City of Russell Housing Authority	155,684	113,583	77,885	1,712	1,712	5,822	4,042	201	0
9073 City of McFarland	29,389	21,442	14,703	(117)	(117)	886	1,443	199	0
9075 Oberlin City Library	22,837	16,662	11,425	(2,131)	(2,131)	(1,509)	(1,372)	(616)	0
9076 Pratt Airport Authority	169,573	123,716	84,833	1,196	1,196	5,705	3,846	(177)	0
9078 The Legacy At Park View	2,915,179	2,126,841	1,458,391	12,696	12,696	95,637	88,258	8,673	0
9079 RWD 1 Elk Co	76,612	55,894	38,327	1,264	1,264	3,192	1,854	(25)	0
9080 Ottawa Recreation Commission	390,906	285,195	195,560	5,944	5,944	15,910	9,881	453	0
9081 Oberlin Housing Authority	91,307	66,615	45,678	2,161	2,161	4,638	3,912	999	0
9082 Fort Scott Housing Authority	340,863	248,685	170,525	12,088	12,088	20,799	14,432	1,798	0
9084 Goddard Public Library	55,704	40,640	27,867	1,966	1,966	3,438	2,436	48	0
9086 SE Kansas Area Agency on Aging	753,885	550,015	377,150	4,713	4,713	28,287	35,153	7,668	0
9087 Ulysses Housing Authority	53,478	39,016	26,754	138	138	1,566	1,055	(69)	0
9089 Lakin Recreation Commission	137,766	100,511	68,921	(10,521)	(10,521)	(8,215)	(12,939)	(4,570)	0
9090 City of Agra	29,708	21,674	14,862	(1,976)	(1,976)	(1,181)	(1,342)	(946)	0
9091 City of Chase	80,620	58,818	40,332	(2,268)	(2,268)	(96)	(108)	(68)	0
9092 Larned Recreation Comm	62,575	45,653	31,305	691	691	2,338	1,651	144	0
9093 City of Scammon	66,582	48,577	33,309	1,343	1,343	3,086	2,361	613	0
9095 Comanche County Hospital	2,849,615	2,079,007	1,425,591	80,696	80,696	154,756	107,945	9,044	0
9096 Rossville Community Library	76,061	55,492	38,051	2,217	2,217	4,194	3,586	1,595	0
9097 Edwards County Hospital	3,914,295	2,855,770	1,958,224	10,213	10,213	118,005	98,926	11,457	0
9098 Sublette Recreation Commission	132,889	96,952	66,481	(531)	(531)	2,397	302	1,518	0
9100 City of Weir	116,180	84,762	58,122	1,263	1,263	3,997	1,022	(1,138)	0
9101 Deerfield Recreation Commission	51,612	37,655	25,820	728	728	1,998	1,131	159	0
9102 Stanton County Cemetery Board	37,786	27,568	18,904	2,698	2,698	3,615	2,729	852	0
9103 SW Kansas Area Agency on Aging	1,054,862	769,601	527,721	(7,382)	(7,382)	22,136	20,021	737	0
9104 Jayhawk Area Agency on Aging	946,401	690,470	473,461	(16,344)	(16,344)	10,682	10,587	(4,356)	0
9105 NW Kansas Area Agency on Aging	859,399	626,996	429,936	(409)	(409)	22,851	16,574	(684)	0
9106 Post Rock Extension District 1	164,314	119,879	82,202	2,217	2,217	6,388	3,426	(766)	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9108 City of Bronson	\$ 92,664	\$ 67,605	\$ 46,357	\$ 1,676	\$ 1,676	\$ 4,005	\$ 2,329	\$ (81)	\$ 0
9109 City of Gridley	77,206	56,327	38,624	(94)	(94)	1,893	1,137	132	0
9110 City of Inman	423,412	308,911	211,823	7,536	7,536	19,097	14,554	332	0
9111 City of New Strawn	154,157	112,469	77,121	6,775	6,775	10,353	5,389	(456)	0
9113 City of Uniontown	92,473	67,466	46,262	3,951	3,951	5,846	2,176	(176)	0
9114 Erie City Public Library	31,552	23,020	15,785	619	619	1,305	364	(86)	0
9115 Oakley Public Library	88,211	64,356	44,130	2,531	2,531	4,978	3,853	(9)	0
9116 Oswego Public Library	24,067	17,559	12,040	370	370	981	606	53	0
9117 Stanton County Public Library	124,619	90,919	62,344	(1,438)	(1,438)	2,177	3,471	2,146	0
9121 Wichita County Extension Council	30,365	22,153	15,191	348	348	1,155	820	52	0
9122 Jewell County Conservation District	33,546	24,474	16,782	(2,479)	(2,479)	(1,469)	(1,008)	(562)	0
9123 Rooks County Conservation District	48,240	35,195	24,133	850	850	1,953	739	(33)	0
9124 Russell County Conservation District	48,898	35,675	24,462	314	314	1,514	775	137	0
9125 Saline County Conservation District	37,299	27,212	18,660	13	13	1,082	949	(89)	0
9126 Hugoton Recreation Commission	202,185	147,509	101,148	2,534	2,534	7,869	5,572	447	0
9127 Hospital Dist No 6 of Harper County	4,803,062	3,504,192	2,402,851	93,444	93,444	212,890	120,076	(3,023)	0
9128 Johnson County RWD 7	436,199	318,239	218,219	6,611	6,611	18,188	14,092	2,980	0
9129 Jetmore Housing Authority	42,621	31,095	21,322	93	93	1,209	770	(14)	0
9130 Stanton County Health Care Facility	4,952,215	3,613,010	2,477,469	201,149	201,149	312,318	151,848	(2,851)	0
9131 City of Palco	120,972	88,258	60,519	3,365	3,365	6,858	5,572	(375)	0
9132 Western Kansas Groundwater Management	222,372	162,237	111,247	(8,877)	(8,877)	(3,080)	(2,992)	(112)	0
9134 Tri-Ko Inc	4,761,013	3,473,514	2,381,816	34,994	34,994	165,083	131,155	10,808	0
9135 Mary Cotton Public Library	65,013	47,432	32,524	2,293	2,293	3,736	1,598	(203)	0
9136 City of Harveyville	59,670	43,533	29,851	(136)	(136)	1,413	571	(500)	0
9137 SE Kansas Regional Juvenile Detention Center	738,809	539,016	369,607	26,325	26,325	44,673	29,182	3,787	0
9138 City of Greenleaf	57,676	42,079	28,854	1,288	1,288	2,788	1,865	31	0
9139 Kansas Guardianship Program	522,989	381,559	261,638	4,650	4,650	18,910	14,585	614	0
9140 City of Pleasanton	436,771	318,657	218,506	(2,665)	(2,665)	8,976	5,799	(545)	0
9141 City of Winchester	124,577	90,888	62,323	1,180	1,180	4,438	2,780	(238)	0
9142 Wakarusa Township	391,478	285,613	195,847	7,009	7,009	16,930	10,964	1,539	0
9144 N C Kansas Reg Juvenile Deten Facility	860,947	628,125	430,710	28,061	28,061	49,429	32,738	5,849	0
9145 Developmental Services of NW Kansas Inc	9,498,680	6,929,996	4,751,952	(176,487)	(176,487)	79,014	29,005	(52,718)	0
9146 Futures Unlimited Inc	3,291,857	2,401,655	1,646,833	(14,997)	(14,997)	65,858	6,310	(30,993)	0
9147 C O F Training Services Inc	5,095,854	3,717,806	2,549,328	51,544	51,544	190,638	144,540	291	0
9148 NW Local Environmental Protection Group	100,361	73,221	50,208	393	393	3,168	2,550	53	0
9149 Big Lakes Developmental Center Inc	4,480,817	3,269,090	2,241,640	(61,470)	(61,470)	63,041	46,394	(23,506)	0
9150 Multi Community Diversified Service Inc	4,097,714	2,989,588	2,049,984	(52,940)	(52,940)	62,271	57,162	(7,490)	0
9151 High Plains Mental Health Center	6,578,115	4,799,226	3,290,866	58,584	58,584	232,050	155,453	(930)	0
9152 Arrowhead West Inc	7,171,503	5,232,147	3,587,723	58,905	58,905	241,464	130,465	(18,908)	0
9153 Barton County Extension Council	37,384	27,274	18,702	1,430	1,430	2,263	1,092	26	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9154 NE Kansas Area Agency on Aging Inc	\$ 322,691	\$ 235,427	\$ 161,434	\$ (19,104)	\$ (19,104)	\$ (9,417)	\$ (3,502)	\$ 226	\$ 0
9155 City of Onaga	315,460	230,152	157,817	14,134	14,134	21,433	12,778	2,411	0
9156 Central Rush County Ems	51,294	37,423	25,661	369	369	1,722	1,031	(229)	0
9157 Tri-Valley Developmental Service Inc	4,009,376	2,925,139	2,005,790	(16,538)	(16,538)	96,674	84,243	(6,078)	0
9158 Wyandotte County Fair Association Inc	0	0	0	(6,206)	(6,206)	(5,838)	(3,039)	0	0
9159 Sunflower Extension District 6	113,105	82,519	56,584	(615)	(615)	2,328	802	(1,100)	0
9160 Goodland Housing Authority	157,529	114,929	78,808	(1,567)	(1,567)	3,240	4,481	554	0
9161 Medicine Lodge Township	98,538	71,890	49,296	(1,737)	(1,737)	1,295	2,140	(115)	0
9162 NW Kansas Groundwater Mgt Dist 4	335,456	244,740	167,820	1,763	1,763	11,370	11,145	2,073	0
9163 Coldwater-Wilmore Regional Library	37,765	27,553	18,893	468	468	1,020	(780)	54	0
9164 Twin Valley Developmental Services Inc	2,660,364	1,940,934	1,330,913	(17,406)	(17,406)	54,670	35,603	(10,667)	0
9166 Scott County Extension Council	30,513	22,262	15,265	(1,110)	(1,110)	(293)	(572)	(685)	0
9169 Housing Authority City of Iola	374,091	272,927	187,148	1,977	1,977	11,808	8,665	1,878	0
9170 Plumb Township Wabaunsee Co	29,114	21,241	14,565	301	301	1,086	869	146	0
9171 Training & Evaluation Center Hutchinson	4,104,393	2,994,461	2,053,325	(12,110)	(12,110)	96,776	79,750	31,268	0
9172 Nemaha County Training Center Inc	1,591,316	1,160,984	796,096	(427)	(427)	42,741	29,610	(4,762)	0
9173 Sheltered Living Inc	4,265,103	3,111,711	2,133,724	(17,691)	(17,691)	99,734	81,299	1,584	0
9174 Starkey Inc	12,916,174	9,423,313	6,461,638	149,825	149,825	485,648	320,834	17,723	0
9175 Community Living Opportunities Inc	6,432,885	4,693,270	3,218,211	(290,325)	(290,325)	(94,663)	(34,076)	(78,077)	0
9176 City of Grainfield	40,013	29,192	20,017	728	728	1,790	1,364	243	0
9177 City of Cunningham	94,827	69,183	47,439	(3,352)	(3,352)	(124)	2,456	657	0
9178 City of Greeley	48,749	35,566	24,388	(169)	(169)	1,183	923	(157)	0
9179 Halstead Public Library	39,589	28,883	19,805	716	716	1,704	974	(28)	0
9181 Colby Recreation Dept	74,386	54,270	37,213	77	77	1,820	433	(41)	0
9182 City of Whitewater	123,474	90,084	61,771	(6,996)	(6,996)	(3,219)	(2,524)	(3,377)	0
9183 Walnut Creek Extension Dist 2	131,998	96,303	66,035	2,437	2,437	5,842	3,727	(38)	0
9184 SC Kansas Area Agency on Aging	398,158	290,486	199,188	5,371	5,371	15,337	7,475	(2,305)	0
9185 Rice County Council on Aging	276,147	201,470	138,149	4,020	4,020	11,306	8,957	2,589	0
9186 Kingman County Council on Aging	192,813	140,671	96,459	(1,297)	(1,297)	4,076	3,329	(423)	0
9187 City of Norcatour	15,225	11,108	7,617	278	278	662	389	(24)	0
9188 Beloit Housing Authority	101,718	74,211	50,887	4,367	4,367	6,913	5,054	1,379	0
9189 Republic County Historical Society	0	0	0	(2,724)	(2,724)	(2,477)	(984)	0	0
9190 Sherman County Conservation District	49,449	36,077	24,738	92	92	1,413	948	(67)	0
9191 Jackson County Conservation District	71,268	51,996	35,654	843	843	2,711	1,831	62	0
9192 Johnson County Extension Council	165,904	121,040	82,998	(13,659)	(13,659)	(7,873)	(2,227)	(1,701)	0
9193 Yates Center Public Library	33,970	24,783	16,994	417	417	1,353	1,077	65	0
9194 Overbrook Public Library	40,119	29,270	20,071	668	668	1,988	2,119	(224)	0
9195 Franklin County RWD 6	196,100	143,069	98,104	2,699	2,699	7,813	5,228	213	0
9196 Public Wholesale Water Supply 11	219,531	160,164	109,826	1,640	1,640	7,637	6,692	1,761	0
9197 Public Wholesale Water Supply 12	202,228	147,540	101,169	5,058	5,058	9,926	4,998	(567)	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9198 Pawnee Mental Health Services Inc	\$ 8,358,470	\$ 6,098,127	\$ 4,181,533	\$ (119,529)	\$ (119,529)	\$ 121,852	\$ 129,615	\$ (24,266)	\$ 0
9199 Topeka Association for Retarded Citizens	3,798,157	2,771,039	1,900,123	(86,075)	(86,075)	23,112	35,191	(7,963)	0
9200 North Central Regional Planning Commission	913,852	666,723	457,177	7,624	7,624	32,332	24,362	1,227	0
9201 Coffeyville Regional Medical Center Inc	19,683,413	14,360,518	9,847,118	297,037	297,037	831,062	719,775	211,287	0
9202 Kansas Public Telecommunications	987,792	720,668	494,168	(29,207)	(29,207)	(1,052)	(2,105)	(12,877)	0
9204 Elk County Council on Aging	142,219	103,759	71,149	3,709	3,709	7,696	7,062	1,928	0
9205 City of La Harpe	131,850	96,194	65,961	3,344	3,344	6,369	3,819	1,923	0
9206 City of Offerle	45,781	33,400	22,903	67	67	924	(252)	666	0
9207 Wabaunsee County Extension Council	34,712	25,325	17,365	864	864	1,641	948	573	0
9208 Cowley County Council on Aging	206,023	150,309	103,068	6,560	6,560	12,384	9,116	(1,640)	0
9209 McPherson County Council on Aging	102,439	74,737	51,248	1,211	1,211	3,856	2,462	72	0
9210 Center Twp Reno County	38,359	27,986	19,190	138	138	1,159	820	45	0
9211 RWD 5 Anderson Co	79,220	57,797	39,632	1,346	1,346	3,431	2,507	385	0
9212 RWD 3 Cowley Co	100,743	73,499	50,399	7,520	7,520	9,367	4,443	1,030	0
9213 RWD 6 Crawford Co	66,540	48,546	33,288	1,062	1,062	2,834	2,143	311	0
9214 RWD 1 Woodson Co	158,249	115,455	79,168	1,561	1,561	5,720	3,896	176	0
9215 Kansas Bostwick Irrigation District 2	606,980	442,837	303,657	(777)	(777)	15,856	11,470	(1,942)	0
9216 Greeley County Library	62,087	45,297	31,061	3,872	3,872	5,157	2,480	30	0
9217 Haskell Township Library	58,991	43,038	29,512	1,195	1,195	2,725	1,882	212	0
9218 City of Kensington	67,536	49,273	33,787	871	871	2,645	1,658	(220)	0
9219 City of Mound Valley	48,876	35,659	24,452	(51)	(51)	1,227	559	(423)	0
9220 Kanwaka Township	123,368	90,006	61,718	427	427	3,796	2,870	(55)	0
9221 Lincoln Township Dickinson County	30,216	22,045	15,117	3,567	3,567	3,983	1,781	414	0
9222 Doniphan Co Conservation District	40,331	29,425	20,177	9	9	928	301	387	0
9224 Gove County Medical Center	6,593,573	4,810,504	3,298,599	(30,997)	(30,997)	151,245	120,762	(8,045)	0
9225 Bird City Housing Authority	51,442	37,531	25,735	1,078	1,078	2,793	3,345	452	0
9226 Scott Recreation Commission	93,724	68,379	46,888	1,955	1,955	4,032	971	(946)	0
9227 Labette Center for Mental Health Service	2,413,225	1,760,628	1,207,276	53,069	53,069	116,190	81,127	6,079	0
9228 Cheney Recreation Commission	57,846	42,203	28,939	764	764	2,174	1,038	(65)	0
9229 Douglass Public Library	33,800	24,660	16,909	647	647	1,460	795	109	0
9230 Reno Township	119,912	87,485	59,989	6,432	6,432	9,844	9,260	3,021	0
9231 City of Richmond	143,385	104,610	71,732	1,834	1,834	5,569	3,768	299	0
9233 Iroquois Center for Human Development	1,283,214	936,200	641,960	(3,980)	(3,980)	30,196	17,009	(7,160)	0
9234 Bert Nash Community Mental Health	8,355,777	6,096,163	4,180,186	112,731	112,731	334,659	244,931	25,491	0
9235 City of Elwood	396,355	289,171	198,287	211	211	10,344	5,585	(175)	0
9236 City of Elk City	66,943	48,840	33,490	(1,272)	(1,272)	572	265	(581)	0
9237 Park Township	40,479	29,533	20,251	1,256	1,256	2,118	746	(52)	0
9238 Unified Government of Wyandotte County	75,775,002	55,283,518	37,908,333	111,709	111,709	2,109,989	1,402,371	35,317	0
9239 Creative Community Living Inc	0	0	0	(776,435)	(776,435)	(761,637)	(514,195)	(15,094)	0
9240 Flint Hills Community Health Center Inc	6,409,985	4,676,562	3,206,755	338,401	338,401	500,812	366,874	74,238	0

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9242 University of Kansas Hospital Authority	\$ 52,598,438	\$ 38,374,485	\$ 26,313,680	\$ (884,459)	\$ (884,459)	\$ 688,043	\$ 1,064,945	\$ 109,655	\$ 0
9243 St Francis Housing Authority	25,933	18,920	12,974	936	936	1,617	1,148	38	0
9244 Horton Housing Authority	129,496	94,477	64,784	1,673	1,673	5,135	3,810	349	0
9245 Lawrence Housing Authority	2,422,470	1,767,373	1,211,901	(21,007)	(21,007)	49,742	53,819	(734)	0
9246 Lincoln Housing Authority	93,385	68,131	46,718	1,660	1,660	4,031	2,520	133	0
9247 City of Burden	137,321	100,186	68,698	4,282	4,282	7,818	5,677	1,089	0
9248 City of Longton	76,548	55,848	38,295	(18)	(18)	2,003	1,318	1	0
9249 City of Westmoreland	145,145	105,894	72,612	159	159	3,900	1,848	(843)	0
9250 Consolidated RWD 2	343,514	250,619	171,851	9,896	9,896	19,093	14,312	1,264	0
9251 Towanda Township	64,313	46,921	32,174	554	554	2,219	1,363	(56)	0
9253 City of Herndon	67,240	49,056	33,638	3,581	3,581	5,313	4,537	1,880	0
9254 Housing Authority of City of Galena	84,924	61,959	42,485	913	913	3,148	2,035	(148)	0
9255 Atchison Housing Authority	445,253	324,845	222,749	3,367	3,367	15,468	11,919	687	0
9256 Jetmore Public Library	32,316	23,577	16,167	1,347	1,347	2,113	1,277	199	0
9257 Hays Housing Authority	68,872	50,248	34,455	2,029	2,029	3,856	3,060	691	0
9258 Housing Authority of City of Belleville	95,696	69,817	47,874	(1,179)	(1,179)	1,552	1,740	208	0
9259 Sharon Springs Housing Authority	21,629	15,780	10,820	125	125	610	266	306	0
9260 Haysville Community Library	192,219	140,238	96,162	(4,094)	(4,094)	900	(480)	(982)	0
9261 Hamilton County Library	126,421	92,234	63,245	2,230	2,230	5,749	4,315	(485)	0
9262 Ellis Public Library	36,302	26,485	18,161	104	104	1,085	796	2	0
9263 Bucklin Public Library	34,903	25,464	17,461	1,459	1,459	2,294	1,455	279	0
9264 Elkhart Cemetery District	37,999	27,723	19,010	(2,215)	(2,215)	(1,266)	(1,708)	(1,079)	0
9265 Ellis Recreation Commission	53,414	38,970	26,722	496	496	1,887	1,039	(351)	0
9266 Clay County Conservation District	47,201	34,437	23,614	422	422	1,654	1,077	2	0
9267 City of Linn Valley	174,323	127,181	87,209	8,650	8,650	12,836	7,993	694	0
9268 City of Blue Mound	91,413	66,692	45,732	(900)	(900)	1,716	2,656	1,877	0
9269 Kansas Workers Risk Cooperative for Counties	382,275	278,898	191,243	(7,545)	(7,545)	3,479	3,093	(3,642)	0
9270 Manhattan Housing Authority	569,766	415,687	285,040	(12,170)	(12,170)	4,165	5,809	(873)	0
9271 Norton Housing Authority	109,946	80,213	55,003	3,083	3,083	6,085	4,562	28	0
9272 Topeka Housing Authority	2,323,106	1,694,879	1,162,192	(76,961)	(76,961)	(8,704)	9,061	(6,302)	0
9275 City of Linwood	86,811	63,335	43,430	2,828	2,828	4,728	2,006	79	0
9276 Lindsborg Community Library	31,277	22,819	15,647	996	996	1,830	1,361	143	0
9277 City of North Newton	499,770	364,619	250,022	19,423	19,423	32,676	25,452	4,843	0
9278 City of Arcadia	98,516	71,875	49,285	(1,165)	(1,165)	1,119	(893)	(934)	0
9279 Four County Mental Health Center Inc	12,451,137	9,084,034	6,228,992	508,340	508,340	824,299	552,347	35,325	0
9280 Disability Planning Organization of Kansas Inc	250,426	182,704	125,282	(2,445)	(2,445)	5,638	7,538	(1,986)	0
9281 OCCK Inc	9,199,908	6,712,020	4,602,484	(76,758)	(76,758)	188,444	193,779	(116)	0
9282 Housing Authority of Kansas City Kansas	6,322,113	4,612,453	3,162,795	(38,228)	(38,228)	134,208	104,707	1,390	0
9283 Hoisington Recreation Commission	44,084	32,163	22,054	(437)	(437)	848	782	(334)	0
9284 Cottonwood Inc	8,243,732	6,014,418	4,124,132	49,586	49,586	277,338	222,111	4,309	0

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9285 Johnson Co Fire Dist No 2	\$ 3,548,262	\$ 2,588,722	\$ 1,775,106	\$ 74,107	\$ 74,107	\$ 167,408	\$ 120,229	\$ 12,606	\$ 0
9286 Oskaloosa Public Library	32,846	23,963	16,432	(36)	(36)	752	142	(152)	0
9287 Basehor Community Library	393,047	286,757	196,632	7,461	7,461	17,152	9,711	484	0
9288 City of Gypsum	98,538	71,890	49,296	5,127	5,127	7,492	5,278	1,577	0
9289 Greenleaf Housing Authority	25,976	18,951	12,995	1,244	1,244	1,797	914	172	0
9292 Spring Hill Recreation Commission	238,233	173,809	119,182	5,098	5,098	11,545	9,178	1,411	0
9293 RWD 4 Franklin Co	88,571	64,619	44,310	(782)	(782)	1,989	2,404	(630)	0
9294 Mulvane Public Library	94,466	68,920	47,259	2,674	2,674	4,957	2,734	(25)	0
9295 City of Prescott	72,626	52,986	36,333	1,988	1,988	3,954	2,940	57	0
9296 Anderson County Extension Council	0	0	0	(4,464)	(4,464)	(4,486)	(3,980)	(1,271)	0
9297 Thomas Co Economic Development Alliance	78,308	57,132	39,176	457	457	2,839	3,238	578	0
9298 Housing Authority of City of Holton	84,224	61,448	42,135	1,624	1,624	3,804	2,498	44	0
9299 City of Bentley	160,009	116,739	80,049	3,556	3,556	8,899	11,871	3,998	0
9301 The Center for Counseling & Consultation	3,627,885	2,646,813	1,814,940	57,302	57,302	148,742	85,398	(3,437)	0
9306 River Valley Extension District 4	279,921	204,223	140,038	1,766	1,766	9,100	6,181	547	0
9307 Public Wholesale Water Supply District 13	233,610	170,436	116,869	7,800	7,800	13,597	8,721	972	0
9308 Linn County Library District 1	26,124	19,059	13,069	240	240	953	769	67	0
9309 Pleasanton Housing Authority	65,204	47,571	32,620	(2,137)	(2,137)	(312)	(280)	(566)	0
9310 Public Housing Agency of S Hutchinson	222,881	162,608	111,502	1,697	1,697	7,957	7,327	1,423	0
9311 Housing Authority of the City of Solomon	35,836	26,145	17,928	1,310	1,310	2,145	1,293	323	0
9313 USD 350 Recreation Commission	47,413	34,592	23,720	441	441	1,722	1,338	157	0
9314 Wellington Housing Authority	201,613	147,092	100,862	2,380	2,380	7,645	4,821	(366)	0
9317 Nippawalla Township	32,952	24,041	16,485	105	105	886	127	(320)	0
9318 Linn County Library District # 5	50,403	36,773	25,215	(2,034)	(2,034)	(779)	(1,631)	(1,428)	0
9320 City of Vermillion	41,667	30,399	20,845	250	250	1,322	768	(56)	0
9321 Public Wholesale Water Supply District # 20	168,979	123,283	84,536	(1,089)	(1,089)	3,665	3,096	(472)	0
9322 Thomas County Historical Society	203,500	148,468	101,806	11,089	11,089	17,189	16,963	4,860	0
9323 Phillips-Rooks Extension Dist # 5	78,626	57,364	39,335	3,525	3,525	5,221	2,695	591	0
9329 Jefferson County Rural Water Dist No 13	181,214	132,209	90,657	1,816	1,816	6,656	4,879	399	0
9330 Rose Hill Recreation Commission	147,647	107,720	73,864	649	649	4,454	2,306	(700)	0
9339 Coffey County Conservation District	44,996	32,828	22,510	485	485	1,673	1,118	(37)	0
9341 Meadowlark Extension District	225,638	164,619	112,881	4,593	4,593	10,539	7,015	(398)	0
9342 Park City Public Library	74,746	54,533	37,394	2,351	2,351	4,413	4,066	1,423	0
9347 Auburn Township	85,878	62,655	42,963	11,128	11,128	12,718	6,512	(733)	0
9350 The Housing Authority of the City of Paola	211,282	154,146	105,699	3,291	3,291	8,900	6,356	325	0
9351 The Housing Authority of the City of Phillipsburg	92,346	67,373	46,198	(438)	(438)	2,129	1,776	(61)	0
9353 Equus Beds Groundwater Mgmt Dist # 2	242,622	177,011	121,378	2,594	2,594	9,458	7,472	(977)	0
9354 Americus Township Library	19,529	14,248	9,770	353	353	932	864	16	0
9360 Southeast Kansasworks Inc	1,060,651	773,824	530,617	100,502	100,502	131,398	130,013	54,085	0
9362 Kansas Power Pool	837,367	610,922	418,914	36,646	36,646	57,262	36,858	3,360	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9363 Osborne Housing Authority	\$ 78,033	\$ 56,931	\$ 39,038	\$ 933	\$ 933	\$ 2,818	\$ 1,278	\$ (82)	\$ 0
9365 Newton Housing Authority	317,538	231,668	158,856	(99)	(99)	8,539	6,536	138	0
9366 Lincoln Carnegie Library	34,860	25,433	17,440	1,891	1,891	2,721	1,751	289	0
9367 City of St George	205,302	149,783	102,708	5,468	5,468	10,219	4,547	(601)	0
9370 Ashland Library	30,450	22,215	15,233	1,093	1,093	1,964	1,662	143	0
9372 City of Otis	67,028	48,902	33,532	(1,015)	(1,015)	886	1,062	229	0
9375 City of Chanute Housing Authority	278,946	203,512	139,550	(1,561)	(1,561)	6,260	5,002	(1,104)	0
9382 Coffey County Housing Authority	82,973	60,535	41,509	(12)	(12)	2,348	2,077	(79)	0
9383 Parsons Housing Authority	204,984	149,551	102,549	(605)	(605)	5,404	5,183	(713)	0
9387 Hoxie Housing Authority	54,687	39,898	27,358	2,879	2,879	3,877	1,526	565	0
9403 Strong City Housing Authority	46,820	34,158	23,423	(542)	(542)	710	283	(378)	0
9404 Public Wholesale Water Supply District # 23	277,779	202,661	138,966	5,199	5,199	12,625	8,875	(230)	0
9406 Stockton Recreation Commission	45,229	32,998	22,627	36	36	1,267	1,002	87	0
9407 Unified Greeley County	1,662,203	1,212,701	831,558	17,816	17,816	58,736	29,287	(982)	0
9408 Great Plains Development Authority	713,151	520,297	356,772	26,947	26,947	42,996	21,935	2,424	0
9411 Horsethief Reservoir	107,359	78,326	53,709	3,023	3,023	6,067	4,606	(632)	0
9412 City of Fontana	20,950	15,285	10,481	(1,665)	(1,665)	(1,134)	(1,320)	(772)	0
9414 Valley Township	0	0	0	(5,042)	(5,042)	(5,023)	(4,243)	(1,295)	0
9418 Garden City Housing Authority	191,095	139,418	95,600	(231)	(231)	4,551	2,002	(135)	0
9424 Rural Water District # 5	352,632	257,271	176,413	(1,185)	(1,185)	8,393	5,574	(1,519)	0
9425 Oaklawn Improvement District	152,503	111,262	76,293	3,500	3,500	6,043	(216)	1,242	0
9427 Twin Creeks Extension District # 9	87,045	63,506	43,546	221	221	2,664	2,386	249	0
9432 Graves Memorial Public Library	18,342	13,382	9,176	98	98	542	185	(76)	0
9434 Pottawatomie Co RWD # 4	117,388	85,644	58,726	6,272	6,272	9,412	8,040	2,577	0
9436 Neodesha Housing Authority	102,079	74,474	51,067	13,097	13,097	15,815	12,781	2,769	0
9438 Palmyra Township	0	0	0	121	121	121	(2,250)	(4,757)	0
9443 Minneha Township	101,973	74,397	51,014	815	815	3,478	2,440	383	0
9447 Golden Prairie Extension District 12	173,474	126,562	86,785	7,110	7,110	11,573	8,438	1,458	0
9448 Frontier Extension District # 11	217,749	158,864	108,935	9,453	9,453	15,528	13,642	3,358	0
9449 Southwind Extension District # 10	123,622	90,192	61,845	3,623	3,623	6,750	4,467	467	0
9451 Montgomery Co RWD # 12	30,662	22,370	15,339	1,172	1,172	1,892	1,076	96	0
9455 Coffey County Fire District # 1	103,499	75,511	51,778	126	126	2,797	1,556	(156)	0
9460 Liberal Housing Authority	224,365	163,691	112,244	(15,352)	(15,352)	(6,497)	4,301	(550)	0
9468 Salt Creek Township	42,303	30,863	21,163	915	915	1,921	946	3	0
9480 Clay Center Housing Authority	203,564	148,515	101,838	13,221	13,221	16,501	4,753	141	0
9482 RWD # 1 Washington	194,085	141,600	97,096	13,016	13,016	16,673	7,468	1,112	0
9484 Lakin Comanche Cemetery District	87,129	63,567	43,589	7,861	7,861	9,181	3,381	240	0
9486 Chisholm Creek Utility Authority	275,468	200,975	137,810	19,662	19,662	23,939	7,386	825	0
9490 City of Atlanta	34,415	25,108	17,217	2,303	2,303	2,848	795	(7)	0
9491 Chapman Housing Authority	38,232	27,893	19,126	2,040	2,040	2,438	(369)	(69)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
9493 Downs Housing Authority	\$ 55,153	\$ 40,238	\$ 27,592	\$ 3,973	\$ 3,973	\$ 4,782	\$ 1,150	\$ (156)	\$ 0
9494 Garfield Township	38,910	28,388	19,466	3,265	3,265	3,802	1,126	106	0
9495 Seneca Housing Authority	150,065	109,483	75,074	19,456	19,456	21,579	9,076	(525)	0
9497 Beck-Bookman Library	70,505	51,439	35,272	4,162	4,162	5,356	1,562	0	0
9499 Midway Extension District # 15	79,687	58,137	39,865	10,267	10,267	11,910	7,642	1,316	0
9510 Douglas County Conservation District	106,722	77,862	53,391	13,646	13,646	16,488	14,224	4,715	0
9515 Northeast Kansas Environmental Services	60,857	44,400	30,445	7,768	7,768	9,389	8,354	3,208	0
9516 Grant Township	105,959	77,305	53,009	13,568	13,568	16,389	13,772	3,946	0
9518 Hesston Recreation Commission	88,550	64,604	44,299	11,270	11,270	13,628	12,749	5,921	0
9519 Williamsport Township	85,348	62,268	42,698	10,931	10,931	13,203	11,051	3,093	0
9520 Clay Center Public Utilities Commission	1,686,694	1,230,569	843,811	216,161	216,161	261,069	215,522	54,946	0
9521 Hill City Housing Authority	33,927	24,752	16,973	4,346	4,346	5,250	4,364	1,163	0
9522 Wellsville Fire District	22,646	16,522	11,329	2,900	2,900	3,503	2,938	826	0
9529 Butler County Fire District # 3	103,181	75,278	51,619	13,133	13,133	15,880	14,855	6,900	0
Total Local Group	\$ 2,120,454,164	\$ 1,547,029,536	\$ 1,060,810,046	\$ 14,102,900	\$ 14,102,901	\$ 70,559,530	\$ 49,484,824	\$ 1,085,372	\$ 0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,193,871	\$ 870,298	\$ 596,916	\$ 59,454	\$ 59,454	\$ 89,108	\$ 51,439	\$ 10,145	\$ 0
S367 Kansas State University	2,758,879	2,011,145	1,379,396	102,203	102,203	182,691	144,074	28,344	0
S379 Emporia State University	850,406	619,922	425,190	24,075	24,075	46,849	29,506	6,210	0
S385 Pittsburg State University	1,621,067	1,181,712	810,508	35,300	35,300	81,797	60,164	10,136	0
S682 Staff Benefits University of Kansas	4,310,853	3,142,490	2,155,359	149,908	149,908	270,539	188,220	26,080	0
S683 University of Kansas Medical Center	4,611,535	3,361,678	2,305,695	128,444	128,444	265,239	212,173	33,409	0
S715 Wichita State University	2,923,986	2,131,503	1,461,947	84,759	84,759	168,810	130,069	29,324	0
Other state agencies	99,436,037	72,486,054	49,716,450	1,816,030	1,816,030	4,687,596	3,546,016	686,788	0
4 Atchison County	1,281,654	934,290	640,807	46,564	46,564	77,739	36,990	4,882	0
18 Cowley County	3,085,704	2,249,391	1,542,803	68,543	68,543	152,831	91,228	4,732	0
20 Dickinson County	2,543,853	1,854,397	1,271,887	87,745	87,745	154,469	92,749	15,985	0
22 Douglas County	16,269,078	11,859,697	8,134,282	164,064	164,064	620,496	397,820	49,406	0
25 Ellis County	6,582,068	4,798,141	3,290,930	155,776	155,776	334,539	205,801	27,136	0
28 Ford County	6,418,986	4,679,259	3,209,392	(8,260)	(8,260)	170,870	68,121	(45,045)	0
29 Franklin County	7,757,184	5,654,767	3,878,470	229,331	229,331	440,389	315,894	110,237	0
33 Gray County	1,270,965	926,497	635,462	29,419	29,419	63,912	37,656	2,211	0
37 Harvey County	2,915,501	2,125,317	1,457,704	91,422	91,422	170,008	108,049	18,044	0
41 Johnson County	122,259,064	89,123,395	61,127,604	1,733,576	1,733,576	5,288,280	4,029,603	715,370	0
42 Kearny County	2,555,409	1,862,821	1,277,664	46,308	46,308	117,140	72,388	4,517	0
45 Labette County	1,891,783	1,379,056	945,861	40,910	40,910	91,093	52,981	10,834	0
47 Leavenworth County	12,973,139	9,457,051	6,486,365	415,875	415,875	768,453	504,831	91,760	0
56 Miami County	7,458,299	5,436,889	3,729,032	172,209	172,209	378,080	245,805	35,491	0
61 Neosho County	1,720,292	1,254,044	860,119	55,856	55,856	96,350	40,894	9,736	0
71 Reno County	5,670,927	4,133,945	2,835,374	28,327	28,327	183,865	98,633	7,993	0
77 Russell County	1,108,227	807,866	554,096	11,422	11,422	39,903	10,459	(9,331)	0
80 Sedgwick County	85,813,261	62,555,436	42,905,277	1,494,904	1,494,904	3,888,560	2,504,509	266,397	0
81 Seward County	3,790,356	2,763,062	1,895,118	89,651	89,651	192,210	114,868	11,446	0
82 Shawnee County	14,866,132	10,836,989	7,432,832	131,301	131,301	542,428	315,386	23,916	0
88 Sumner County	2,660,495	1,939,425	1,330,205	100,331	100,331	165,870	80,641	5,732	0
97 City of Abilene	2,934,803	2,139,388	1,467,355	70,402	70,402	151,229	98,399	14,970	0
104 City of Arkansas City	6,174,772	4,501,234	3,087,289	(10,673)	(10,673)	168,701	123,929	21,371	0
107 City of Atchison	5,668,302	4,132,032	2,834,062	180,858	180,858	338,031	257,451	90,695	0
120 City of Chanute	4,512,501	3,289,485	2,256,179	54,905	54,905	180,525	113,531	14,347	0
126 City of Coffeyville	7,118,695	5,189,327	3,559,235	162,460	162,460	356,807	228,062	41,117	0
130 City of Dodge City	9,299,272	6,778,906	4,649,489	204,415	204,415	449,276	234,132	9,908	0
135 City of El Dorado	5,284,386	3,852,167	2,642,109	56,396	56,396	214,552	176,463	25,894	0
141 City of Erie	278,602	203,093	139,296	4,349	4,349	10,856	2,218	(8)	0
142 City of Eudora	1,449,908	1,056,942	724,931	49,384	49,384	87,895	55,618	11,684	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
144 City of Fort Scott	\$ 3,498,682	\$ 2,550,440	\$ 1,749,286	\$ 79,969	\$ 79,969	\$ 174,912	\$ 105,341	\$ 11,007	\$ 0
147 City of Garden City	12,886,464	9,393,867	6,443,029	280,404	280,403	637,672	416,228	56,645	0
151 City of Girard	1,097,449	800,009	548,707	20,963	20,963	50,201	27,420	2,641	0
160 City of Hays	7,340,065	5,350,699	3,669,917	69,627	69,627	273,076	153,486	(3,672)	0
170 City of Hutchinson	25,752,275	18,772,679	12,875,731	484,710	484,710	1,193,363	753,001	109,050	0
177 City of Junction City	15,377,800	11,209,981	7,688,657	405,005	405,005	825,123	511,677	44,839	0
186 City of Lawrence	63,121,043	46,013,452	31,559,526	1,202,773	1,202,773	2,947,247	1,843,312	178,648	0
187 City of Leavenworth	15,290,195	11,146,119	7,644,856	226,513	226,513	646,592	369,571	3,559	0
188 City of Liberal	7,502,331	5,468,987	3,751,047	169,702	169,702	377,064	246,747	37,632	0
193 City of Marion	549,801	400,789	274,892	11,760	11,760	26,294	15,728	4,459	0
208 City of Newton	13,799,503	10,059,447	6,899,534	290,389	290,389	666,255	402,603	42,981	0
211 City of Olathe	57,928,798	42,228,453	28,963,485	1,208,145	1,208,145	2,802,917	1,739,047	156,574	0
214 City of Oswego	509,961	371,747	254,972	9,457	9,457	23,451	14,254	1,372	0
215 City of Ottawa	7,847,299	5,720,459	3,923,526	222,544	222,544	437,053	288,395	53,837	0
217 City of Paola	2,186,998	1,594,260	1,093,465	33,253	33,253	92,307	49,551	1,038	0
218 City of Parsons	4,993,553	3,640,159	2,496,698	97,072	97,072	227,420	115,950	13,687	0
221 City of Pittsburg	10,467,533	7,630,535	5,233,602	258,171	258,171	553,194	387,191	61,004	0
235 City of Topeka	100,052,026	72,935,093	50,024,435	1,872,941	1,872,941	4,619,442	2,829,269	298,514	0
240 City of Wakefield	12,155	8,860	6,077	(1,121)	(1,121)	(302)	1,684	770	0
246 City of Wellington	4,792,198	3,493,377	2,396,024	93,000	93,000	222,987	139,652	30,735	0
248 City of Winfield	7,574,112	5,521,313	3,786,937	142,993	142,993	356,527	233,539	13,826	0
297 Clark County	586,405	427,473	293,193	(1,858)	(1,858)	13,737	2,397	(3,909)	0
301 Pottawatomie County	3,675,129	2,679,065	1,837,506	107,753	107,753	207,209	132,317	22,689	0
304 City of Augusta	3,379,735	2,463,731	1,689,814	431,616	431,616	525,354	424,025	123,460	0
307 City of Bonner Springs	3,906,857	2,847,988	1,953,367	81,389	81,389	185,630	96,981	(3,304)	0
314 City of Herington	896,222	653,320	448,097	3,608	3,608	28,711	15,955	(986)	0
318 City of Manhattan	12,101,443	8,821,609	6,050,531	275,904	275,904	602,815	353,348	29,027	0
319 City of McPherson	6,523,231	4,755,251	3,261,513	86,407	86,407	258,049	125,377	13,538	0
322 City of Salina	27,780,931	20,251,512	13,890,027	354,352	354,352	1,131,375	710,761	57,769	0
366 City of Concordia	2,280,846	1,662,672	1,140,387	173,238	173,238	226,714	128,486	18,483	0
385 City of Baldwin City	1,383,631	1,008,628	691,794	49,118	49,118	85,009	48,279	5,499	0
393 City of Emporia	12,493,514	9,107,418	6,246,560	161,404	161,404	516,842	345,292	25,649	0
395 City of Gardner	4,938,704	3,600,175	2,469,274	199,400	199,400	331,678	227,031	60,896	0
404 City of Rossville	224,530	163,676	112,261	4,207	4,207	10,395	6,355	466	0
406 City of Spring Hill	1,710,648	1,247,014	855,297	59,903	59,903	107,502	76,243	15,147	0
459 City of Shawnee	28,774,416	20,975,734	14,386,754	621,423	621,423	1,419,792	946,123	162,407	0
480 City of Lenexa	30,909,406	22,532,082	15,454,215	625,220	625,220	1,481,886	970,216	151,223	0
676 City of Mission	4,553,259	3,319,196	2,276,557	65,077	65,077	187,155	106,229	21,714	0
769 City of Roeland Park	2,267,329	1,652,818	1,133,628	31,286	31,286	96,696	72,320	13,881	0
1069 City of Merriam	5,350,421	3,900,305	2,675,126	(318,136)	(318,136)	(166,904)	(191,012)	(95,317)	0

**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, 2016

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2017	2018	2019	2020	2021	Thereafter
4087 City of Overbrook	\$ 212,732	\$ 155,076	\$ 106,363	\$ 8,661	\$ 8,661	\$ 14,098	\$ 10,680	\$ 6,500	\$ 0
4126 City of Derby	9,591,926	6,992,243	4,795,812	258,385	258,385	521,688	349,299	70,407	0
4182 City of Leawood	22,112,897	16,119,675	11,056,100	497,759	497,759	1,109,617	735,036	124,840	0
4254 City of Fairway	1,463,783	1,067,056	731,868	634	634	41,897	20,894	(6,512)	0
4279 City of Victoria	338,356	246,652	169,173	9,687	9,687	18,748	10,970	742	0
4476 Johnson Co Consolidated Fire Dist No 2	15,489,281	11,291,247	7,744,396	291,906	291,906	724,296	477,374	64,051	0
4583 City of Overland Park	15,547,112	11,333,404	7,773,311	1,426,489	1,426,489	1,810,401	1,210,821	282,990	0
4612 City of Westwood	996,912	726,720	498,440	(19,249)	(19,249)	11,541	14,121	2,389	0
4808 Johnson Co Park & Recreation Dist	3,083,156	2,247,533	1,541,529	107,469	107,469	192,244	130,048	21,372	0
4809 City of Edwardsville	4,308,433	3,140,725	2,154,148	71,772	71,772	194,898	127,139	(3,269)	0
4810 City of Goddard	1,271,933	927,203	635,946	33,404	33,404	66,742	40,389	11,563	0
5242 City of Lansing	2,315,068	1,687,619	1,157,498	50,607	50,607	113,920	69,140	5,542	0
5543 City of Lake Quivira	90,956	66,304	45,477	11,596	11,596	14,119	12,599	5,773	0
5553 Riley County Law Enforcement Agency	18,642,652	13,589,965	9,321,032	336,310	336,310	849,087	523,816	59,165	0
5621 Shawnee Heights Fire District	1,617,385	1,179,028	808,667	35,491	35,491	79,301	45,131	692	0
5686 City of Park City	1,885,616	1,374,561	942,778	26,345	26,345	80,657	59,573	10,573	0
9085 Johnson Co Fire Dist 1	4,280,021	3,120,014	2,139,943	57,778	57,778	181,877	134,569	18,995	0
9238 Unified Government of Wyandotte County	172,039,724	125,412,093	86,017,151	2,985,769	2,985,769	7,661,171	4,459,584	427,000	0
9247 City of Burden	85,758	62,515	42,878	638	638	2,890	1,570	808	0
9290 City of Basehor	1,807,426	1,317,562	903,685	56,110	56,110	104,388	62,463	6,429	0
9316 City of Andover	5,313,587	3,873,455	2,656,710	157,422	157,422	303,853	201,147	28,624	0
9340 McPherson County Rural Fire Dist # 9	58,939	42,965	29,468	660	660	2,306	1,421	92	0
9364 Leavenworth Co Fire District # 1	1,249,688	910,987	624,824	51,884	51,884	86,712	63,980	15,363	0
9417 Northwest Consolidated Fire District	2,633,039	1,919,411	1,316,478	142,581	142,581	207,725	119,882	20,607	0
9455 Coffey County Fire District # 1	0	0	0	7	7	(85)	(372)	0	0
Total Kansas Police and Firemen Group	\$ 1,274,073,530	\$ 928,763,516	\$ 637,016,669	\$ 25,147,639	\$ 25,147,638	\$ 60,484,517	\$ 39,198,417	\$ 5,334,077	\$ 0
Judges Group:									
Total Judges Group	\$ 35,834,662	\$ 21,251,480	\$ 8,491,452	\$ (691,037)	\$ (691,035)	\$ 1,944,149	\$ 853,985	\$ (342,539)	\$ 0
Total Pension Plan	\$ 12,169,855,880	\$ 9,218,105,439	\$ 6,712,855,349	\$ 31,342,949	\$ 31,342,947	\$ 321,608,253	\$ 212,243,231	\$ (13,229,055)	\$ 0