

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

Schedules of Employer and Nonemployer Allocations and  
Schedules of Pension Amounts by Employer and Nonemployer  
June 30, 2018

(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, 2018, 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, 2018 (specified column totals), included in the accompanying schedules 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.

The Board of Trustees  
Kansas Public Employees Retirement System

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer and nonemployer.

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

**Opinion**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for KPERS as of and for the year ended June 30, 2018, in accordance with accounting principles generally accepted in the United States of America.

**Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of KPERS as of and for the year ended June 30, 2018, and our report thereon, dated October 30, 2018, expressed an unmodified opinion on those statements.

**Other Information**

The Supplemental Schedules of Employer Special Funding Allocations – State/School Group, Special Funding Amounts by Employer – State/School Group, Nonemployer Contributions – State/School Group, and Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by plan group) on pages 92-140 have not been subjected to the auditing procedures applied in the audits of the Schedules of Employer and Nonemployer Allocations and the specified column totals in the Schedules of Pension Amounts by Employer and Nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

**Restriction on Use**

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Audit Standards*, we have also issued our report dated February 1, 2019, on our consideration of the KPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of KPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPERS' internal control over financial reporting.



**CliftonLarsonAllen LLP**

Denver, Colorado  
February 1, 2019

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
<b>State/School Group:</b>				
Special Funding Situation - State of Kansas	\$ -	\$ 60,231,001	\$ 60,231,001	10.517133 %
<b>Employer-State of Kansas</b>				
S175 Kansas Housing Resource Corporation	\$ 300,073	\$ -	\$ 300,073	0.052397 %
S176 Kansas Development Finance Authority	102,252	-	102,252	0.017855
S246 Fort Hays State University	854,367	-	854,367	0.149184
S276 Dept of Transportation	11,336,130	-	11,336,130	1.979439
S367 Kansas State University	5,866,655	-	5,866,655	1.024396
S379 Emporia State University	867,682	-	867,682	0.151509
S385 Pittsburg State University	1,156,825	-	1,156,825	0.201997
S450 Kansas Lottery	533,430	-	533,430	0.093144
S561 Kansas Board of Regents	67,384	-	67,384	0.011766
S682 Staff Benefits University of Kansas	4,051,484	-	4,051,484	0.707443
S683 University of Kansas Medical Center	1,480,382	-	1,480,382	0.258494
S715 Wichita State University	1,767,066	-	1,767,066	0.308553
Other state agencies (less KPERS)	85,777,156	-	85,777,156	14.977827
State Subtotal	\$ 114,160,886	\$ -	\$ 114,160,886	19.934004 %
<b>Employer - Others</b>				
4930 North Central Kansas Technical College	\$ 15,500	\$ -	\$ 15,500	0.002707 %
4931 North West Kansas Technical College	-	-	-	0.000000
5045 Allen County Community College	3,372	-	3,372	0.000589
5046 Coffeyville Community College	-	-	-	0.000000
5047 Garden City Community College	7,474	-	7,474	0.001305
5048 Hutchinson Community College	57,805	-	57,805	0.010094
5049 Kansas City Kansas Community College	147,872	-	147,872	0.025820
5050 Neosho County Community College	19,339	-	19,339	0.003377
5107 Cowley County Community College	16,344	-	16,344	0.002854
5108 Barton County Community College	10,695	-	10,695	0.001867
5109 Butler County Community College	55,557	-	55,557	0.009701
5110 Colby Community College	16,463	-	16,463	0.002875
5111 Independence Community College	3,249	-	3,249	0.000567
5112 Labette Community College	5,138	-	5,138	0.000897
5113 Pratt Community College	10,008	-	10,008	0.001748
5177 Cloud County Community College	9,687	-	9,687	0.001691
5178 Dodge City Community College	35,498	-	35,498	0.006198
5179 Fort Scott Community College	15,315	-	15,315	0.002674
5180 Highland Community College	9,929	-	9,929	0.001734
5404 Seward County Community College/Area Technical Sch	10,656	-	10,656	0.001861
5406 Johnson County Community College	84,566	-	84,566	0.014766
5596 NW Kansas Education Service Center	77,638	-	77,638	0.013557
5600 SC Kansas Special Education Coop	85,424	-	85,424	0.014916
5604 ANW Special Education Coop	55,594	-	55,594	0.009707
5608 Tri County Special Education Coop	12,076	-	12,076	0.002109
5609 NE Kansas Education Service Center	75,126	-	75,126	0.013118
5612 SE Kansas Education Service Center	109,559	-	109,559	0.019130
5624 Reno County Education Coop	36,781	-	36,781	0.006422
5626 High Plains Educational Coop	61,886	-	61,886	0.010806
5634 SW Kansas Coop District 613	49,209	-	49,209	0.008593
5638 East Central Kansas Coop in Education	21,582	-	21,582	0.003769
5655 Brown Co Kansas Special Educ Coop	-	-	-	0.000000

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5657 Doniphan County Education Coop	\$ 3,855	\$ -	\$ 3,855	0.000673 %
5671 Marion County Special Education Coop	37,551	-	37,551	0.006557
5682 Sedgwick Co Area Educ Serv Coop 618	122,875	-	122,875	0.021456
5688 Sumner County Education Services	7,138	-	7,138	0.001246
9034 Three Lakes Educational Cooperative	46,987	-	46,987	0.008205
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	18,805	-	18,805	0.003284
9047 SW Plains Regional Service Center	21,956	-	21,956	0.003834
9053 SW Kansas Educational Consortium	-	-	-	0.000000
9055 South Central Kansas Education Service	37,756	-	37,756	0.006593
9056 Smoky Hill Education Service Center	2,557	-	2,557	0.000446
9273 Nc Kansas Sp Ed Coop Interlocal 636	6,196	-	6,196	0.001082
9274 Southeast Kansas Interlocal 637	39,257	-	39,257	0.006855
9303 Wichita Area Technical College	4,132	-	4,132	0.000722
9304 Manhattan Area Technical College	521	-	521	0.000091
9305 Flint Hills Technical College	16,044	-	16,044	0.002801
9395 Salina Area Technical College	3,003	-	3,003	0.000524
9487 Western Kansas Com College Virtual Ed Consortium	10,525	-	10,525	0.001838
9507 Butler Co Special Education Interlocal # 638	55,162	-	55,162	0.009632
4828 USD 202 Turner	3,185,199	-	3,185,199	0.556178
4829 USD 203 Piper	1,364,704	-	1,364,704	0.238295
4871 USD 205 Bluestem	390,226	-	390,226	0.068139
4882 USD 204 Bonner Springs	2,246,022	-	2,246,022	0.392185
4912 USD 206 Remington-Whitewater	400,544	-	400,544	0.069940
4977 USD 209 Moscow	196,596	-	196,596	0.034328
4978 USD 233 Olathe	24,484,767	-	24,484,767	4.275366
4979 USD 242 Weskan	89,630	-	89,630	0.015651
4980 USD 250 Pittsburg	2,025,217	-	2,025,217	0.353630
4981 USD 253 Emporia	4,227,702	-	4,227,702	0.738213
4982 USD 259 Wichita	45,305,760	-	45,305,760	7.910988
4983 USD 260 Derby	5,458,916	-	5,458,916	0.953199
4984 USD 262 Valley Center	1,749,398	-	1,749,398	0.305468
4985 USD 265 Goddard	3,815,739	-	3,815,739	0.666279
4986 USD 266 Maize	4,215,026	-	4,215,026	0.736000
4987 USD 268 Cheney	580,215	-	580,215	0.101313
4988 USD 290 Ottawa	2,057,332	-	2,057,332	0.359238
4990 USD 314 Brewster	115,191	-	115,191	0.020114
4991 USD 348 Baldwin City	862,098	-	862,098	0.150534
4992 USD 349 Stafford	211,557	-	211,557	0.036941
4993 USD 352 Goodland	699,682	-	699,682	0.122174
4994 USD 359 Argonia Public Schools	171,579	-	171,579	0.029960
4995 USD 363 Holcomb	702,856	-	702,856	0.122728
4996 USD 371 Montezuma	204,456	-	204,456	0.035701
4997 USD 373 Newton	3,260,183	-	3,260,183	0.569271
4998 USD 376 Sterling	396,135	-	396,135	0.069170
4999 USD 383 Manhattan	5,398,053	-	5,398,053	0.942572
5000 USD 385 Andover	3,339,758	-	3,339,758	0.583166
5001 USD 386 Madison-Virgil	235,833	-	235,833	0.041180
5002 USD 390 Hamilton	81,551	-	81,551	0.014240
5004 USD 394 Rose Hill	1,002,492	-	1,002,492	0.175048
5005 USD 396 Douglass Public Schools	546,423	-	546,423	0.095413
5006 USD 398 Peabody-Burns	210,785	-	210,785	0.036806
5007 USD 399 Paradise	138,820	-	138,820	0.024240
5008 USD 404 Riverton	581,526	-	581,526	0.101542
5010 USD 409 Atchison Public Schools	1,396,967	-	1,396,967	0.243929
5011 USD 420 Osage City	479,264	-	479,264	0.083686

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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5012 USD 421 Lyndon	\$ 316,427	\$ -	\$ 316,427	0.055252 %
5013 USD 443 Dodge City	5,497,940	-	5,497,940	0.960013
5014 USD 446 Independence	1,365,518	-	1,365,518	0.238438
5015 USD 448 Inman	320,706	-	320,706	0.056000
5016 USD 449 Easton	471,611	-	471,611	0.082350
5017 USD 453 Leavenworth	3,060,192	-	3,060,192	0.534350
5018 USD 456 Marais Des Cygnes Valley	224,638	-	224,638	0.039225
5019 USD 470 Arkansas City	2,100,406	-	2,100,406	0.366759
5020 USD 475 Geary Co	6,589,894	-	6,589,894	1.150683
5021 USD 477 Ingalls	205,075	-	205,075	0.035809
5022 USD 480 Liberal	3,925,597	-	3,925,597	0.685461
5024 USD 215 Lakin	529,323	-	529,323	0.092427
5025 USD 234 Fort Scott	1,475,474	-	1,475,474	0.257637
5026 USD 251 North Lyon	347,008	-	347,008	0.060592
5027 USD 261 Haysville	4,741,804	-	4,741,804	0.827982
5028 USD 267 Renwick	1,274,108	-	1,274,108	0.222476
5029 USD 288 Central Heights	507,329	-	507,329	0.088586
5031 USD 305 Salina	7,919,218	-	7,919,218	1.382801
5032 USD 361 Anthony-Harper	658,275	-	658,275	0.114944
5033 USD 378 Riley Co	454,458	-	454,458	0.079354
5034 USD 403 Otis-Bison	224,414	-	224,414	0.039186
5035 USD 413 Chanute	1,210,952	-	1,210,952	0.211448
5036 USD 415 Hiawatha	663,420	-	663,420	0.115842
5037 USD 418 McPherson	2,684,773	-	2,684,773	0.468797
5038 USD 422 Kiowa County	258,450	-	258,450	0.045129
5039 USD 439 Sedgwick Public Schools	401,753	-	401,753	0.070151
5040 USD 445 Coffeyville	1,133,585	-	1,133,585	0.197939
5041 USD 457 Garden City	6,034,326	-	6,034,326	1.053674
5042 USD 458 Basehor-Linwood	1,785,254	-	1,785,254	0.311729
5043 USD 465 Winfield	2,543,794	-	2,543,794	0.444180
5056 USD 223 Barnes	287,338	-	287,338	0.050173
5057 USD 258 Humboldt	487,793	-	487,793	0.085175
5058 USD 273 Beloit	988,604	-	988,604	0.172623
5059 USD 284 Chase County	320,568	-	320,568	0.055975
5060 USD 285 Cedar Vale	144,210	-	144,210	0.025181
5061 USD 286 Chautauqua County	285,456	-	285,456	0.049844
5062 USD 287 West Franklin	579,205	-	579,205	0.101137
5063 USD 327 Ellsworth	446,095	-	446,095	0.077894
5064 USD 338 Valley Falls	329,832	-	329,832	0.057593
5065 USD 342 McLouth	324,437	-	324,437	0.056651
5066 USD 380 Vermillion	390,673	-	390,673	0.068217
5067 USD 389 Eureka	625,945	-	625,945	0.109298
5068 USD 417 Council Grove	607,210	-	607,210	0.106027
5069 USD 440 Halstead	524,362	-	524,362	0.091561
5070 USD 464 Tonganoxie	1,324,833	-	1,324,833	0.231333
5072 USD 482 Dighton	189,707	-	189,707	0.033125
5073 USD 487 Herington	342,891	-	342,891	0.059873
5076 USD 217 Rolla	176,343	-	176,343	0.030792
5077 USD 218 Elkhart	465,605	-	465,605	0.081301
5078 USD 226 Meade	364,582	-	364,582	0.063661
5079 USD 235 Uniontown	411,490	-	411,490	0.071852
5080 USD 252 Southern Lyon County	425,492	-	425,492	0.074297
5081 USD 254 Barber County North	362,753	-	362,753	0.063341

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5082 USD 269 Palco	\$ 114,508	\$ -	\$ 114,508	0.019995 %
5083 USD 270 Plainville	265,504	-	265,504	0.046361
5087 USD 281 Hill City	291,946	-	291,946	0.050978
5088 USD 289 Wellsville	546,331	-	546,331	0.095397
5089 USD 298 Lincoln	292,747	-	292,747	0.051118
5090 USD 303 Ness City	233,054	-	233,054	0.040694
5092 USD 321 Kaw Valley	1,079,614	-	1,079,614	0.188515
5093 USD 322 Onaga-Havensville-Wheaton	248,999	-	248,999	0.043479
5095 USD 329 Mill Creek Valley	430,613	-	430,613	0.075191
5096 USD 346 Jayhawk	432,144	-	432,144	0.075458
5098 USD 360 Caldwell	231,485	-	231,485	0.040420
5099 USD 365 Garnett	783,139	-	783,139	0.136746
5100 USD 367 Osawatomie	904,213	-	904,213	0.157888
5101 USD 372 Silver Lake	577,073	-	577,073	0.100765
5102 USD 379 Clay Center	1,327,107	-	1,327,107	0.231731
5103 USD 382 Pratt	742,623	-	742,623	0.129672
5104 USD 419 Canton-Galva	278,386	-	278,386	0.048610
5105 USD 459 Bucklin	192,029	-	192,029	0.033531
5106 USD 483 Kismet-Plains	631,065	-	631,065	0.110192
5116 USD 210 Hugoton	866,968	-	866,968	0.151384
5117 USD 212 Northern Valley	157,989	-	157,989	0.027587
5118 USD 214 Ulysses	1,210,402	-	1,210,402	0.211352
5119 USD 219 Minneola	231,745	-	231,745	0.040466
5120 USD 231 Gardner	5,085,225	-	5,085,225	0.887948
5122 USD 255 South Barber County	212,393	-	212,393	0.037087
5123 USD 256 Marmaton Valley	203,934	-	203,934	0.035610
5125 USD 320 Wamego	1,507,180	-	1,507,180	0.263174
5127 USD 332 Cunningham	185,277	-	185,277	0.032352
5128 USD 335 North Jackson	278,712	-	278,712	0.048667
5129 USD 337 Royal Valley	771,409	-	771,409	0.134698
5130 USD 343 Perry	519,240	-	519,240	0.090666
5131 USD 364 Marysville	726,438	-	726,438	0.126846
5132 USD 368 Paola	2,728,655	-	2,728,655	0.476459
5133 USD 381 Spearville-Windthors	272,819	-	272,819	0.047638
5134 USD 393 Solomon	237,997	-	237,997	0.041557
5135 USD 402 Augusta	1,352,224	-	1,352,224	0.236116
5137 USD 432 Victoria	223,691	-	223,691	0.039059
5138 USD 454 Burlingame Public Schools	204,579	-	204,579	0.035722
5140 USD 463 Udall	273,219	-	273,219	0.047708
5141 USD 467 Wichita County Schools	378,867	-	378,867	0.066155
5142 USD 474 Haviland	85,991	-	85,991	0.015015
5143 USD 211 Norton	517,266	-	517,266	0.090322
5144 USD 216 Deerfield	243,141	-	243,141	0.042456
5145 USD 227 Jetmore	237,090	-	237,090	0.041399
5147 USD 232 De Soto	5,057,103	-	5,057,103	0.883037
5148 USD 239 North Ottawa County	514,436	-	514,436	0.089827
5149 USD 244 Burlington	1,043,442	-	1,043,442	0.182199
5150 USD 257 Iola	892,212	-	892,212	0.155792
5151 USD 274 Oakley	319,890	-	319,890	0.055857
5152 USD 282 West Elk	514,533	-	514,533	0.089844
5153 USD 283 Elk Valley	140,816	-	140,816	0.024588
5154 USD 299 Sylvan Grove	182,008	-	182,008	0.031781
5155 USD 311 Pretty Prairie	200,160	-	200,160	0.034951
5156 USD 315 Colby	600,074	-	600,074	0.104781



**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5157 USD 326 Logan	\$ 142,019	\$ -	\$ 142,019	0.024798 %
5158 USD 331 Kingman-Norwich	665,214	-	665,214	0.116155
5159 USD 333 Concordia	979,468	-	979,468	0.171028
5160 USD 347 Kinsley-Offerte	286,583	-	286,583	0.050041
5161 USD 356 Conway Springs	396,633	-	396,633	0.069257
5162 USD 377 Atchison Co Community	397,659	-	397,659	0.069437
5163 USD 395 LaCrosse	251,666	-	251,666	0.043944
5164 USD 412 Hoxie Community Schools	270,776	-	270,776	0.047281
5166 USD 429 Troy	193,911	-	193,911	0.033859
5167 USD 430 South Brown County	508,289	-	508,289	0.088754
5168 USD 431 Hoisington	525,473	-	525,473	0.091755
5171 USD 444 Little River	244,021	-	244,021	0.042609
5172 USD 447 Cherryvale	662,752	-	662,752	0.115725
5173 USD 452 Stanton Co	365,522	-	365,522	0.063825
5174 USD 460 Hesston	527,860	-	527,860	0.092171
5175 USD 462 Central	281,933	-	281,933	0.049229
5176 USD 469 Lansing	2,028,004	-	2,028,004	0.354116
5185 USD 229 Blue Valley	18,383,425	-	18,383,425	3.209990
5186 USD 237 Smith Center	353,984	-	353,984	0.061810
5187 USD 240 Twin Valley	426,859	-	426,859	0.074535
5188 USD 271 Stockton	218,062	-	218,062	0.038077
5189 USD 291 Grinnell	85,175	-	85,175	0.014873
5190 USD 297 St Francis Schools	246,508	-	246,508	0.043044
5191 USD 309 Nickerson	845,128	-	845,128	0.147571
5192 USD 310 Fairfield	286,468	-	286,468	0.050021
5193 USD 313 Buhler	1,402,575	-	1,402,575	0.244908
5195 USD 323 Rock Creek	664,406	-	664,406	0.116014
5196 USD 341 Oskaloosa	468,608	-	468,608	0.081825
5197 USD 351 Macksville	254,601	-	254,601	0.044457
5198 USD 353 Wellington	1,349,888	-	1,349,888	0.235708
5199 USD 355 Ellinwood	362,111	-	362,111	0.063229
5200 USD 362 Prairie View	857,080	-	857,080	0.149658
5201 USD 369 Burrton	195,572	-	195,572	0.034149
5202 USD 392 Osborne County	222,883	-	222,883	0.038918
5203 USD 400 Smoky Valley	659,911	-	659,911	0.115229
5204 USD 405 Lyons	941,238	-	941,238	0.164353
5205 USD 408 Marion	387,610	-	387,610	0.067682
5206 USD 410 Durham Hillsboro Lehigh	432,956	-	432,956	0.075600
5207 USD 416 Louisburg	939,285	-	939,285	0.164012
5208 USD 423 Moundridge	271,669	-	271,669	0.047437
5210 USD 428 Great Bend	3,020,635	-	3,020,635	0.527443
5212 USD 434 Santa Fe Trail	690,844	-	690,844	0.120631
5213 USD 436 Caney Valley	543,774	-	543,774	0.094950
5214 USD 450 Shawnee Heights	2,669,653	-	2,669,653	0.466157
5215 USD 466 Scott Co	675,311	-	675,311	0.117918
5216 USD 473 Chapman	910,769	-	910,769	0.159032
5217 USD 476 Copeland	101,958	-	101,958	0.017803
5218 USD 481 Rural Vista	261,360	-	261,360	0.045637
5219 USD 241 Wallace County Schools	190,147	-	190,147	0.033202
5220 USD 243 Lebo-Waverly	365,273	-	365,273	0.063782
5222 USD 307 Ell-Saline	341,262	-	341,262	0.059589
5223 USD 339 Jefferson County North	339,761	-	339,761	0.059327
5226 USD 272 Waconda	180,879	-	180,879	0.031584
5227 USD 275 Triplains	66,798	-	66,798	0.011664

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5228 USD 292 Wheatland	\$ 136,146	\$ -	\$ 136,146	0.023773 %
5229 USD 294 Oberlin	324,353	-	324,353	0.056636
5230 USD 312 Haven	656,968	-	656,968	0.114715
5231 USD 336 Holton	1,475,507	-	1,475,507	0.257643
5233 USD 437 Auburn-Washburn	4,541,633	-	4,541,633	0.793029
5235 USD 479 Crest	215,577	-	215,577	0.037643
5236 USD 330 Mission Valley	480,230	-	480,230	0.083855
5237 USD 334 Southern Cloud County	204,376	-	204,376	0.035687
5238 USD 387 Altoona-Midway	194,932	-	194,932	0.034038
5239 USD 401 Chase Raymond	157,856	-	157,856	0.027564
5240 USD 494 Syracuse	346,622	-	346,622	0.060525
5241 USD 300 Commanche County	217,226	-	217,226	0.037931
5250 USD 306 SE of Saline	518,878	-	518,878	0.090603
5251 USD 384 Blue Valley	178,716	-	178,716	0.031206
5267 USD 397 Centre	192,033	-	192,033	0.033532
5268 USD 220 Ashland	203,141	-	203,141	0.035471
5270 USD 224 Clifton-Clyde	260,467	-	260,467	0.045481
5271 USD 225 Fowler	157,399	-	157,399	0.027484
5272 USD 230 Spring Hill	2,391,262	-	2,391,262	0.417546
5274 USD 249 Frontenac	641,606	-	641,606	0.112033
5275 USD 263 Mulvane	1,522,290	-	1,522,290	0.265812
5276 USD 264 Clearwater	793,111	-	793,111	0.138488
5278 USD 293 Quinter	243,305	-	243,305	0.042484
5280 USD 308 Hutchinson	4,006,194	-	4,006,194	0.699535
5281 USD 316 Golden Plains	164,310	-	164,310	0.028691
5283 USD 325 Phillipsburg	418,374	-	418,374	0.073054
5284 USD 340 Jefferson West	597,197	-	597,197	0.104279
5285 USD 344 Pleasanton	317,000	-	317,000	0.055352
5286 USD 350 St John-Hudson	290,768	-	290,768	0.050772
5287 USD 357 Belle Plaine	461,063	-	461,063	0.080508
5288 USD 358 Oxford	260,751	-	260,751	0.045531
5289 USD 366 Woodson	369,551	-	369,551	0.064529
5291 USD 374 Sublette	491,319	-	491,319	0.085791
5292 USD 375 Circle	1,266,515	-	1,266,515	0.221150
5293 USD 388 Ellis	303,870	-	303,870	0.053060
5294 USD 407 Russell County	689,020	-	689,020	0.120312
5295 USD 411 Goessel	207,358	-	207,358	0.036207
5296 USD 435 Abilene	1,085,552	-	1,085,552	0.189552
5297 USD 461 Neodesha	559,339	-	559,339	0.097668
5298 USD 468 Healy	81,894	-	81,894	0.014300
5299 USD 471 Dexter	136,595	-	136,595	0.023851
5300 USD 484 Fredonia	488,689	-	488,689	0.085332
5302 USD 489 Hays	2,411,663	-	2,411,663	0.421108
5303 USD 490 El Dorado	1,367,678	-	1,367,678	0.238815
5304 USD 491 Eudora	1,134,917	-	1,134,917	0.198172
5305 USD 492 Flinthills	238,852	-	238,852	0.041707
5306 USD 495 Fort Larned	940,179	-	940,179	0.164168
5307 USD 496 Pawnee Heights	146,887	-	146,887	0.025648
5308 USD 497 Lawrence	9,004,458	-	9,004,458	1.572298
5309 USD 499 Galena	600,540	-	600,540	0.104862
5310 USD 502 Lewis	89,253	-	89,253	0.015585
5312 USD 345 Seaman	3,067,314	-	3,067,314	0.535594
5313 USD 438 Skyline	321,688	-	321,688	0.056171
5314 USD 501 Topeka Public Schools	12,582,085	-	12,582,085	2.196999

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5316 USD 208 Trego County	\$ 324,918	\$ -	\$ 364,600	0.056735 %
5317 USD 246 Arma	400,035	-	448,888	0.069851
5318 USD 247 Cherokee	452,085	-	507,297	0.078940
5319 USD 248 Girard	664,731	-	745,914	0.116071
5320 USD 426 Pike Valley	192,097	-	215,560	0.033543
5321 USD 498 Valley Heights	353,071	-	396,192	0.061651
5322 USD 504 Oswego	392,573	-	440,514	0.068548
5324 USD 500 Kansas City	19,689,116	-	22,093,717	3.437981
5329 USD 245 Leroy-Gridley	168,405	-	188,974	0.029406
5330 USD 493 Columbus	939,359	-	1,054,084	0.164025
5331 USD 503 Parsons	817,627	-	917,486	0.142769
5332 USD 506 Labette County	1,077,154	-	1,208,703	0.188085
5333 USD 505 Chetopa	351,458	-	394,380	0.061369
5337 USD 207 Fort Leavenworth	1,455,083	-	1,632,791	0.254077
5366 USD 508 Baxter Springs	738,634	-	828,840	0.128975
5367 USD 507 Satanta	304,414	-	341,593	0.053155
5368 USD 101 Erie-St Paul	408,145	-	457,994	0.071268
5405 USD 511 Attica	142,557	-	159,965	0.024892
5409 USD 200 Greeley Co	222,798	-	250,005	0.038903
5410 USD 509 South Haven	166,181	-	186,474	0.029017
5430 USD 512 Shawnee Mission	24,040,718	-	26,976,776	4.197829
5436 USD 102 Cimarron-Ensign	503,763	-	565,289	0.087964
5590 USD 103 Cheylin	132,754	-	148,970	0.023181
5696 Kansas State H S Activities Assoc	245,653	-	275,652	0.042894
9291 USD 105 Rawlins County	257,440	-	288,878	0.044952
9302 USD 106 Western Plains	137,639	-	154,451	0.024034
9332 USD 107 Rock Hills	243,017	-	272,696	0.042434
9333 USD 108 Washington County	251,629	-	282,362	0.043938
9335 USD 109 Republic County	341,893	-	383,647	0.059699
9389 USD 110 Thunder Ridge	213,747	-	239,851	0.037323
9410 USD 111 Doniphan West	287,563	-	322,681	0.050212
9444 USD 114 Riverside	529,435	-	594,092	0.092446
9445 USD 112 Central Plains	504,161	-	565,732	0.088033
9446 USD 113 Prairie Hills	799,655	-	897,313	0.139630
9461 USD 115 Nemaha Central Schools	563,276	-	632,065	0.098355
Other Employers Subtotal	\$ 398,302,215	\$ -	\$ 398,302,215	69.548863 %
Special Funding Situation - State of Kansas Subtotal	\$ -	\$ 60,231,001	\$ 60,231,001	10.517133 %
State Subtotal	\$ 114,160,886	\$ -	\$ 114,160,886	19.934004 %
Total State/School	\$ 512,463,101	\$ 60,231,001	\$ 572,694,102	100.000000 %
<b>Local Group:</b>				
2 Allen County	\$ 348,936	\$ -	\$ 348,936	0.231401 %
3 Anderson County	284,401	-	284,401	0.188604
4 Atchison County	391,267	-	391,267	0.259474
5 Barber County	183,776	-	183,776	0.121873
6 Barton County	633,013	-	633,013	0.419791
7 Bourbon County	260,647	-	260,647	0.172851
8 Brown County	230,233	-	230,233	0.152682
9 Butler County	1,335,191	-	1,335,191	0.885449
10 Chase County	179,704	-	179,704	0.119173
11 Chautauqua County	143,516	-	143,516	0.095174

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
12 Cherokee County	\$ 357,614	\$ -	\$ 357,614	0.237156 %
13 Cheyenne County	141,272	-	141,272	0.093686
14 Clay County	305,517	-	305,517	0.202607
15 Cloud County	296,979	-	296,979	0.196945
16 Coffey County	584,388	-	584,388	0.387544
17 Comanche County	111,018	-	111,018	0.073623
18 Cowley County	444,400	-	444,400	0.294710
19 Crawford County	1,095,981	-	1,095,981	0.726814
20 Dickinson County	417,838	-	417,838	0.277095
21 Doniphan County	196,709	-	196,709	0.130450
22 Douglas County	1,579,459	-	1,579,459	1.047438
23 Edwards County	132,185	-	132,185	0.087660
24 Elk County	133,743	-	133,743	0.088693
25 Ellis County	490,664	-	490,664	0.325390
26 Ellsworth County	218,293	-	218,293	0.144764
27 Finney County	1,157,930	-	1,157,930	0.767896
28 Ford County	654,288	-	654,288	0.433899
29 Franklin County	546,199	-	546,199	0.362219
30 Geary County	816,080	-	816,080	0.541194
31 Gove County	148,564	-	148,564	0.098522
32 Graham County	167,771	-	167,771	0.111259
33 Gray County	170,784	-	170,784	0.113258
34 Greenwood County	179,135	-	179,135	0.118796
35 Hamilton County	125,650	-	125,650	0.083326
36 Harper County	293,077	-	293,077	0.194358
37 Harvey County	496,473	-	496,473	0.329242
38 Jackson County	393,721	-	393,721	0.261101
39 Jefferson County	618,529	-	618,529	0.410185
40 Jewell County	214,199	-	214,199	0.142049
41 Johnson County	12,005,976	-	12,005,976	7.961901
42 Kearny County	176,872	-	176,872	0.117295
43 Kingman County	237,842	-	237,842	0.157728
44 Kiowa County	201,335	-	201,335	0.133518
45 Labette County	285,064	-	285,064	0.189044
46 Lane County	139,049	-	139,049	0.092212
47 Leavenworth County	933,918	-	933,918	0.619340
48 Lincoln County	176,263	-	176,263	0.116891
49 Linn County	362,365	-	362,365	0.240307
50 Logan County	101,628	-	101,628	0.067396
51 Lyon County	854,502	-	854,502	0.566674
52 McPherson County	652,989	-	652,989	0.433038
53 Marion County	347,065	-	347,065	0.230161
54 Marshall County	265,636	-	265,636	0.176160
55 Meade County	220,936	-	220,936	0.146517
56 Miami County	606,249	-	606,249	0.402042
57 Mitchell County	308,725	-	308,725	0.204735
58 Montgomery County	597,326	-	597,326	0.396124
59 Morris County	172,976	-	172,976	0.114711
60 Nemaha County	285,334	-	285,334	0.189223
61 Neosho County	245,193	-	245,193	0.162603
62 Ness County	154,720	-	154,720	0.102605
63 Norton County	210,189	-	210,189	0.139390
64 Osage County	328,887	-	328,887	0.218106
65 Osborne County	173,669	-	173,669	0.115171

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
66 Ottawa County	\$ 198,357	\$ -	\$ 198,357	0.131543 %
67 Pawnee County	240,723	-	240,723	0.159639
68 Phillips County	248,787	-	248,787	0.164986
69 Pratt County	393,004	-	393,004	0.260626
70 Rawlins County	149,137	-	149,137	0.098902
71 Reno County	1,202,899	-	1,202,899	0.797718
72 Republic County	234,201	-	234,201	0.155313
73 Rice County	277,951	-	277,951	0.184327
74 Riley County	1,010,384	-	1,010,384	0.670049
75 Rooks County	228,859	-	228,859	0.151771
76 Rush County	159,139	-	159,139	0.105535
77 Russell County	249,960	-	249,960	0.165764
78 Saline County	1,138,897	-	1,138,897	0.755274
79 Scott County	142,649	-	142,649	0.094599
80 Sedgwick County	8,086,212	-	8,086,212	5.362474
81 Seward County	596,847	-	596,847	0.395807
82 Shawnee County	3,339,988	-	3,339,988	2.214955
83 Sheridan County	170,819	-	170,819	0.113281
84 Sherman County	257,169	-	257,169	0.170545
85 Smith County	212,778	-	212,778	0.141106
86 Stanton County	176,082	-	176,082	0.116771
87 Stevens County	241,897	-	241,897	0.160417
88 Sumner County	525,254	-	525,254	0.348329
89 Thomas County	256,456	-	256,456	0.170072
90 Wabaunsee County	183,883	-	183,883	0.121944
91 Wallace County	92,362	-	92,362	0.061251
92 Washington County	218,009	-	218,009	0.144575
93 Wichita County	122,549	-	122,549	0.081270
94 Wilson County	215,202	-	215,202	0.142714
95 Woodson County	178,362	-	178,362	0.118283
97 City of Abilene	135,466	-	135,466	0.089836
99 City of Alma	33,174	-	33,174	0.022000
100 City of Almena	5,480	-	5,480	0.003634
102 City of Altoona	6,342	-	6,342	0.004206
103 City of Anthony	125,807	-	125,807	0.083431
104 City of Arkansas City	244,803	-	244,803	0.162344
105 City of Arma	41,563	-	41,563	0.027563
106 City of Ashland	26,671	-	26,671	0.017687
107 City of Atchison	209,800	-	209,800	0.139132
108 City of Attica	24,928	-	24,928	0.016531
109 City of Axtell	8,761	-	8,761	0.005810
110 City of Belle Plaine	30,623	-	30,623	0.020308
111 City of Bucklin	8,022	-	8,022	0.005320
112 City of Buhler	35,525	-	35,525	0.023559
113 City of Burlingame	34,192	-	34,192	0.022675
114 City of Burlington	151,969	-	151,969	0.100780
116 City of Burrton	23,885	-	23,885	0.015840
117 City of Caney	63,342	-	63,342	0.042006
118 City of Cawker City	19,087	-	19,087	0.012658
119 City of Cedar Vale	12,529	-	12,529	0.008309
120 City of Chanute	556,042	-	556,042	0.368746
122 City of Cherryvale	73,638	-	73,638	0.048834
123 City of Chetopa	42,576	-	42,576	0.028235
124 City of Cimarron	53,217	-	53,217	0.035292
125 City of Clay Center	111,723	-	111,723	0.074091

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
126 City of Coffeyville	\$ 456,313	\$ -	\$ 456,313	0.302610 %
127 City of Colby	261,430	-	261,430	0.173371
128 City of Colony	5,987	-	5,987	0.003970
129 City of Council Grove	76,367	-	76,367	0.050644
130 City of Dodge City	533,568	-	533,568	0.353842
133 City of Edna	9,138	-	9,138	0.006060
134 City of Effingham	9,903	-	9,903	0.006567
135 City of El Dorado	355,901	-	355,901	0.236020
137 City of Ellinwood	93,718	-	93,718	0.062150
138 City of Ellis	65,656	-	65,656	0.043541
139 City of Ellsworth	89,118	-	89,118	0.059100
140 City of Enterprise	22,039	-	22,039	0.014615
141 City of Erie	33,841	-	33,841	0.022442
142 City of Eudora	143,617	-	143,617	0.095241
143 City of Florence	15,525	-	15,525	0.010296
144 City of Fort Scott	200,373	-	200,373	0.132880
145 City of Fredonia	88,414	-	88,414	0.058633
146 City of Frontenac	94,011	-	94,011	0.062345
147 City of Garden City	867,390	-	867,390	0.575221
148 City of Garnett	214,533	-	214,533	0.142270
149 City of Gas	13,476	-	13,476	0.008937
150 City of Geneseo	4,578	-	4,578	0.003036
151 City of Girard	74,784	-	74,784	0.049594
152 City of Glasco	9,941	-	9,941	0.006593
153 City of Goodland	199,028	-	199,028	0.131988
155 City of Greensburg	53,177	-	53,177	0.035265
156 City of Grenola	2,687	-	2,687	0.001782
158 City of Hanover	6,806	-	6,806	0.004513
159 City of Harper	41,209	-	41,209	0.027328
160 City of Hays	462,393	-	462,393	0.306642
162 City of Hesston	149,651	-	149,651	0.099243
163 City of Hillsboro	114,764	-	114,764	0.076107
164 City of Hoisington	121,681	-	121,681	0.080694
165 City of Holton	176,540	-	176,540	0.117075
166 City of Holyrood	13,729	-	13,729	0.009105
167 City of Horton	60,750	-	60,750	0.040287
168 City of Hugoton	146,226	-	146,226	0.096972
169 City of Humboldt	80,424	-	80,424	0.053334
170 City of Hutchinson	880,355	-	880,355	0.583819
172 City of Iola	467,387	-	467,387	0.309954
173 City of Jamestown	8,825	-	8,825	0.005852
174 City of Jetmore	27,737	-	27,737	0.018394
176 City of Johnson City	43,286	-	43,286	0.028706
177 City of Junction City	317,523	-	317,523	0.210569
179 City of Kingman	141,396	-	141,396	0.093769
180 City of Kinsley	36,575	-	36,575	0.024255
182 City of La Crosse	40,465	-	40,465	0.026835
184 City of Lakin	55,099	-	55,099	0.036540
185 City of Larned	210,257	-	210,257	0.139435
186 City of Lawrence	2,431,683	-	2,431,683	1.612601
187 City of Leavenworth	509,333	-	509,333	0.337771
188 City of Liberal	555,863	-	555,863	0.368628
189 City of Lindsborg	132,287	-	132,287	0.087728
190 City of Lucas	14,370	-	14,370	0.009530

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
191 City of Lyons	\$ 99,633	\$ -	\$ 99,633	0.066073 %
192 City of Madison	14,597	-	14,597	0.009680
193 City of Marion	63,790	-	63,790	0.042303
194 City of Marysville	118,271	-	118,271	0.078433
195 City of Mayetta	2,729	-	2,729	0.001810
196 City of McCune	5,753	-	5,753	0.003815
197 City of Meade	63,743	-	63,743	0.042272
198 City of Miltonvale	7,257	-	7,257	0.004813
199 City of Minneapolis	78,308	-	78,308	0.051931
200 City of Minneola	13,739	-	13,739	0.009111
201 City of Montezuma	30,581	-	30,581	0.020280
202 City of Moran	17,906	-	17,906	0.011875
203 City of Morrill	5,416	-	5,416	0.003592
205 City of Mulvane	370,403	-	370,403	0.245637
206 City of Natoma	3,965	-	3,965	0.002629
207 City of Neodesha	163,098	-	163,098	0.108161
208 City of Newton	504,211	-	504,211	0.334374
209 City of Norton	121,329	-	121,329	0.080461
210 City of Oberlin	66,384	-	66,384	0.044023
211 City of Olathe	2,964,141	-	2,964,141	1.965708
212 City of Osage City	124,917	-	124,917	0.082840
213 City of Osawatomie	194,371	-	194,371	0.128900
214 City of Oswego	38,876	-	38,876	0.025781
215 City of Ottawa	500,576	-	500,576	0.331963
216 City of Oxford	28,717	-	28,717	0.019044
217 City of Paola	145,888	-	145,888	0.096747
218 City of Parsons	231,874	-	231,874	0.153770
219 City of Peabody	24,193	-	24,193	0.016044
220 City of Phillipsburg	73,555	-	73,555	0.048779
221 City of Pittsburg	531,278	-	531,278	0.352324
222 City of Pratt	391,175	-	391,175	0.259413
224 City of Riley	11,083	-	11,083	0.007350
225 City of Russell	280,641	-	280,641	0.186111
226 City of Sabetha	141,828	-	141,828	0.094055
228 City of Sedan	27,790	-	27,790	0.018429
229 City of Seneca	67,768	-	67,768	0.044941
230 City of Sharon Springs	22,751	-	22,751	0.015088
231 City of Solomon	21,270	-	21,270	0.014105
232 City of Stafford	49,295	-	49,295	0.032691
233 City of St John	45,388	-	45,388	0.030100
234 City of St Marys	79,668	-	79,668	0.052833
235 City of Topeka	2,594,926	-	2,594,926	1.720858
237 City of Ulysses	164,907	-	164,907	0.109360
239 City of Wakeeney	59,147	-	59,147	0.039224
240 City of Wakefield	6,524	-	6,524	0.004326
242 City of Wamego	159,950	-	159,950	0.106073
243 City of Washington	33,741	-	33,741	0.022376
244 City of Waterville	19,004	-	19,004	0.012603
245 City of Waverly	9,366	-	9,366	0.006211
246 City of Wellington	332,967	-	332,967	0.220811
247 City of Wilson	13,808	-	13,808	0.009157
248 City of Winfield	576,886	-	576,886	0.382569
249 City of Yates Center	33,443	-	33,443	0.022178
252 Mission Twp Brown County	3,121	-	3,121	0.002070
259 William Newton Memorial Hospital	1,191,703	-	1,191,703	0.790293



**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
260 Anthony Public Library	\$ 2,867	\$ -	\$ 2,867	0.001901 %
261 Arkansas City Public Library	15,641	-	15,641	0.010373
262 Cherryvale Public Library	3,281	-	3,281	0.002176
263 Clay Center Carnegie Library	6,482	-	6,482	0.004299
264 Dodge City Public Library	52,627	-	52,627	0.034900
266 Emporia Public Library	35,359	-	35,359	0.023449
268 Harper Public Library	1,819	-	1,819	0.001206
269 Hutchinson Public Library	100,617	-	100,617	0.066725
270 Independence Public Library	27,258	-	27,258	0.018076
271 Lawrence Public Library	201,680	-	201,680	0.133747
274 Minneapolis Public Library	2,635	-	2,635	0.001747
275 Newton Public Library	28,573	-	28,573	0.018949
276 Norton Public Library	7,808	-	7,808	0.005178
277 Parsons Public Library	17,860	-	17,860	0.011844
280 Topeka/Shawnee County Public Library	656,612	-	656,612	0.435441
281 Wichita County Library	1,522	-	1,522	0.001009
282 Winfield Public Library	17,978	-	17,978	0.011922
289 Highland Cemetery Dist 9	2,838	-	2,838	0.001882
295 Leavenworth Waterworks Board	177,636	-	177,636	0.117802
297 Clark County	97,425	-	97,425	0.064609
298 Grant Co	281,572	-	281,572	0.186728
299 Decatur County	124,330	-	124,330	0.082451
300 Morton County	173,251	-	173,251	0.114894
301 Pottawatomie County	528,382	-	528,382	0.350403
302 Stafford County	177,898	-	177,898	0.117975
303 Trego County	177,152	-	177,152	0.117481
304 City of Augusta	246,663	-	246,663	0.163578
307 City of Bonner Springs	234,757	-	234,757	0.155682
308 City of Centralia	6,577	-	6,577	0.004362
309 City of Clifton	8,429	-	8,429	0.005590
310 City of Douglass	30,431	-	30,431	0.020181
311 City of Elkhart	46,741	-	46,741	0.030997
314 City of Herington	73,084	-	73,084	0.048467
315 City of Hiawatha	95,194	-	95,194	0.063129
316 City of Independence	410,220	-	410,220	0.272043
317 City of La Cygne	38,410	-	38,410	0.025472
318 City of Manhattan	1,328,482	-	1,328,482	0.881000
319 City of McPherson	742,001	-	742,001	0.492067
320 City of Mount Hope	19,362	-	19,362	0.012840
321 City of St Francis	46,702	-	46,702	0.030971
322 City of Salina	1,191,628	-	1,191,628	0.790243
323 City of Sedgwick	26,918	-	26,918	0.017851
324 City of Stockton	175,698	-	175,698	0.116516
338 Newman Regional Health Center	2,289,092	-	2,289,092	1.518040
341 Pioneer Memorial Library	15,299	-	15,299	0.010146
342 Council Grove Public Library	4,454	-	4,454	0.002954
343 Bradford Memorial Library	21,967	-	21,967	0.014568
345 Fort Scott Public Library	12,638	-	12,638	0.008381
348 Girard Public Library	11,156	-	11,156	0.007398
349 Hillsboro Public Library	3,565	-	3,565	0.002364
350 Jordaen Memorial Library	6,474	-	6,474	0.004293
351 Meade Public Library	4,131	-	4,131	0.002740
352 Ottawa Library	33,793	-	33,793	0.022410
353 Salina Public Library	112,467	-	112,467	0.074584
354 Stockton Public Library	2,650	-	2,650	0.001757

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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
355 Wellington Public Library	\$ 8,666	\$ -	\$ 8,666	0.005747 %
361 Garden City Recreation Commission	48,061	-	48,061	0.031872
362 Lawrence/Douglas County Health Dept	183,908	-	183,908	0.121961
366 City of Concordia	115,994	-	115,994	0.076923
367 City of Eureka	49,973	-	49,973	0.033140
368 City of Howard	19,555	-	19,555	0.012968
370 City of Lenora	5,145	-	5,145	0.003412
371 City of Pomona	13,450	-	13,450	0.008920
373 City of Syracuse	34,540	-	34,540	0.022906
374 City of Turon	6,736	-	6,736	0.004467
375 Eudora Twp Douglas County	3,638	-	3,638	0.002413
378 Norton County Hospital	567,464	-	567,464	0.376321
380 Haskell County	241,319	-	241,319	0.160034
381 Hodgeman County	127,108	-	127,108	0.084293
384 City of Arlington	5,163	-	5,163	0.003424
385 City of Baldwin City	143,854	-	143,854	0.095399
387 City of Beloit	229,863	-	229,863	0.152437
388 City of Bennington	6,582	-	6,582	0.004365
389 City of Bird City	8,655	-	8,655	0.005740
391 City of Canton	12,620	-	12,620	0.008369
392 City of Chapman	57,455	-	57,455	0.038102
393 City of Emporia	502,879	-	502,879	0.333491
394 City of Frankfort	14,233	-	14,233	0.009439
395 City of Gardner	560,879	-	560,879	0.371954
397 City of Mankato	25,035	-	25,035	0.016602
398 City of Marquette	12,867	-	12,867	0.008533
399 City of Moline	6,285	-	6,285	0.004168
400 City of Mound City	21,521	-	21,521	0.014272
401 City of Ness City	28,446	-	28,446	0.018864
403 City of Osborne	54,790	-	54,790	0.036335
404 City of Rossville	15,178	-	15,178	0.010065
405 City of Scandia	7,870	-	7,870	0.005219
406 City of Spring Hill	133,569	-	133,569	0.088578
407 City of Sterling	94,137	-	94,137	0.062428
409 City of Valley Falls	27,744	-	27,744	0.018399
411 El Dorado Twp Butler County	8,541	-	8,541	0.005664
417 Palmyra Twp Douglas Co	8,902	-	8,902	0.005903
419 Sumner Regional Medical Center	311,735	-	311,735	0.206731
420 Wilson Medical Center	622,370	-	622,370	0.412733
421 Port Library	7,060	-	7,060	0.004682
422 Goodland Public Library	8,195	-	8,195	0.005435
425 Leavenworth Public Library	49,020	-	49,020	0.032508
427 Wm A Rankin Memorial Library	5,821	-	5,821	0.003860
428 Pratt Public Library	10,124	-	10,124	0.006714
429 Russell Public Library	3,798	-	3,798	0.002519
430 Seneca Free Library	4,045	-	4,045	0.002682
431 City Cowley Co Joint Board of Health	50,734	-	50,734	0.033645
434 City of Mulberry	13,077	-	13,077	0.008672
435 City of Atwood	29,534	-	29,534	0.019586
436 City of Lincoln Center	39,939	-	39,939	0.026486
438 Manhattan Public Library	164,434	-	164,434	0.109046
439 Junction City/Geary Co Health Dept	-	-	-	0.000000
440 City of Little River	13,003	-	13,003	0.008623
442 City of Belleville	79,978	-	79,978	0.053038
443 City of Lyndon	29,055	-	29,055	0.019268

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
445 City of Smith Center	\$ 53,627	\$ -	\$ 53,627	0.035563 %
451 Belleville Public Library	9,337	-	9,337	0.006192
452 Chanute Public Library	16,806	-	16,806	0.011145
454 Olathe Public Library	190,441	-	190,441	0.126293
458 City of Leoti	26,416	-	26,416	0.017518
459 City of Shawnee	907,499	-	907,499	0.601819
461 City of Luray	8,988	-	8,988	0.005961
463 City of Strong City	12,099	-	12,099	0.008024
467 Coffeyville Public Library	14,336	-	14,336	0.009507
468 Great Bend Public Library	21,839	-	21,839	0.014483
473 City of Galva	18,456	-	18,456	0.012239
474 City of Oakley	81,535	-	81,535	0.054071
475 City of Udall	24,307	-	24,307	0.016119
478 McPherson Public Library	37,365	-	37,365	0.024779
479 City of Scranton	12,622	-	12,622	0.008370
480 City of Lenexa	1,300,663	-	1,300,663	0.862551
483 Soldier Twp Shawnee County	76,269	-	76,269	0.050579
485 Kingman Carnegie Library	5,280	-	5,280	0.003501
486 Lyons Public Library	3,764	-	3,764	0.002496
488 Paola Free Library	8,333	-	8,333	0.005526
552 Hutchinson Recreation Commission	71,931	-	71,931	0.047702
563 City of Haven	35,216	-	35,216	0.023354
565 Coffey County Extension Council	2,971	-	2,971	0.001970
567 Woodson County Extension Council	2,102	-	2,102	0.001394
568 Morrill Free Public Library	8,854	-	8,854	0.005872
569 City of Macksville	10,411	-	10,411	0.006904
573 City of Columbus	83,954	-	83,954	0.055675
574 City of Halstead	96,307	-	96,307	0.063867
578 City of Perry	14,758	-	14,758	0.009787
579 City of Scott City	105,886	-	105,886	0.070220
587 Monument Twp Logan County	2,072	-	2,072	0.001374
605 City of Cheney	77,431	-	77,431	0.051349
606 City of Cottonwood Falls	17,022	-	17,022	0.011288
607 City of Oskaloosa	12,236	-	12,236	0.008114
610 K State Research & Extension Dickinson Co	4,049	-	4,049	0.002685
611 Finney County Extension Council	2,287	-	2,287	0.001517
628 Kaw Valley Drainage Dist	29,646	-	29,646	0.019660
632 City of Altamont	42,242	-	42,242	0.028013
633 City of Bushton	4,969	-	4,969	0.003295
635 Irving Twp Brown County	2,816	-	2,816	0.001867
641 City of Moundridge	96,562	-	96,562	0.064036
648 City of Downs	11,338	-	11,338	0.007519
649 Tecumseh Twp Shawnee County	29,275	-	29,275	0.019414
650 City of Preston	-	-	-	0.000000
656 City of Fowler	6,855	-	6,855	0.004546
666 City of Satanta	15,639	-	15,639	0.010371
676 City of Mission	182,326	-	182,326	0.120912
685 City of Claflin	14,278	-	14,278	0.009469
687 City of Toronto	6,927	-	6,927	0.004594
706 Fowler Residential Care	68,025	-	68,025	0.045112
708 Stafford County Hospital	-	-	-	0.000000
711 City of Kiowa	40,066	-	40,066	0.026570
714 City of Le Roy	11,154	-	11,154	0.007397
717 City of Troy	27,366	-	27,366	0.018148
727 Stafford Co Cemetery Dist 1	10,021	-	10,021	0.006646

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
735 City of Coldwater	\$ 17,491	\$ -	\$ 17,491	0.011599 %
736 City of Hill City	51,973	-	51,973	0.034467
737 City of Sylvan Grove	5,114	-	5,114	0.003391
738 City of Thayer	3,765	-	3,765	0.002497
748 City of Clearwater	71,186	-	71,186	0.047208
758 McPherson County Extension Council	4,823	-	4,823	0.003198
760 League of Kansas Municipalities	69,240	-	69,240	0.045917
769 City of Roeland Park	68,826	-	68,826	0.045643
770 City of Carbondale	22,016	-	22,016	0.014600
774 City of Americus	7,942	-	7,942	0.005267
776 City of Tonganoxie	146,702	-	146,702	0.097287
779 Kechi Twp Sedgwick County	5,202	-	5,202	0.003450
790 City of Glen Elder	11,777	-	11,777	0.007810
807 City of De Soto	149,797	-	149,797	0.099340
808 City of Hope	3,683	-	3,683	0.002442
812 City of Baxter Springs	89,281	-	89,281	0.059208
813 Little Walnut Twp Butler County	1,443	-	1,443	0.000957
815 City of Delphos	5,889	-	5,889	0.003905
844 Chapman Public Library	2,038	-	2,038	0.001352
882 City of Bison	-	-	-	0.000000
886 City of Lecompton	6,014	-	6,014	0.003988
887 City of Plainville	45,293	-	45,293	0.030037
895 Abilene Free Public Library	16,389	-	16,389	0.010869
907 Emporia Recreation Commission	54,697	-	54,697	0.036273
911 City of Plains	14,849	-	14,849	0.009847
913 Franklin Twp Edwards County	3,345	-	3,345	0.002218
914 Grasshopper Twp Atchison Co	2,015	-	2,015	0.001336
920 Topeka Twp Shawnee County	3,966	-	3,966	0.002630
936 Atchison Public Recreation Commission	16,255	-	16,255	0.010780
937 City of Clyde	8,918	-	8,918	0.005914
938 City of Deerfield	15,982	-	15,982	0.010599
939 City of Eskridge	14,784	-	14,784	0.009804
940 City of Louisburg	127,788	-	127,788	0.084744
953 City of Lewis	5,820	-	5,820	0.003860
957 City of Alta Vista	6,168	-	6,168	0.004090
958 Lyons Recreation Commission	13,531	-	13,531	0.008973
959 Stanton County Recreation Commission	6,238	-	6,238	0.004137
971 Kiowa County Extension Council	2,458	-	2,458	0.001630
978 City of Lebo	16,590	-	16,590	0.011002
982 Graham County Hospital	273,607	-	273,607	0.181446
983 Liberal Memorial Library	24,739	-	24,739	0.016406
1000 Kinsley Library	4,772	-	4,772	0.003165
1019 Frank Carlson Library	5,434	-	5,434	0.003604
1020 Hoisington City Library	2,747	-	2,747	0.001822
1042 Augusta Public Library	12,393	-	12,393	0.008219
1061 Hill Top House Nursing Home	95,710	-	95,710	0.063471
1069 City of Merriam	261,928	-	261,928	0.173701
1072 City of Caldwell	29,187	-	29,187	0.019356
1073 City of Dighton	22,964	-	22,964	0.015229
1074 City of Quinter	23,205	-	23,205	0.015389
1075 City of Ransom	3,053	-	3,053	0.002025
1078 Hiawatha Twp Brown County	3,451	-	3,451	0.002289
1088 Columbus Public Library	5,206	-	5,206	0.003452
1089 Larabee Memorial Library	567	-	567	0.000376
1109 Great Bend Recreation Commission	44,625	-	44,625	0.029594

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
1111 Seward County Extension Council	\$ 2,305	\$ -	\$ 2,305	0.001529 %
1114 City of Brewster	5,269	-	5,269	0.003494
1120 City of Haysville	294,417	-	294,417	0.195246
1121 City of Kanorado	4,626	-	4,626	0.003068
1127 City of St Paul	10,377	-	10,377	0.006882
1130 City of Spearville	14,852	-	14,852	0.009849
1132 City of Wellsville	34,685	-	34,685	0.023002
1134 City of Wetmore	5,535	-	5,535	0.003671
1135 City of Denison	2,257	-	2,257	0.001497
1141 Clay Twp Reno County	6,945	-	6,945	0.004606
1154 Lincoln Twp Edwards County	3,255	-	3,255	0.002159
1172 Valley Center Twp Sedgwick Co	3,407	-	3,407	0.002259
1173 Ashland District Hospital	236,103	-	236,103	0.156575
1178 Lane County Library	2,201	-	2,201	0.001460
1187 Comanche Co Extension Council	2,765	-	2,765	0.001834
1188 Greenwood County Extension Council	-	-	-	0.000000
1189 Meade County Extension Council	1,820	-	1,820	0.001207
1192 Central Kansas District 3 (Extension Co)	15,706	-	15,706	0.010416
1193 Augusta Housing Authority	6,881	-	6,881	0.004563
1194 Junction City Public Housing Authority	15,441	-	15,441	0.010240
1195 Lyons Housing Authority	11,461	-	11,461	0.007601
1196 City of Waterville Housing Authority	1,749	-	1,749	0.001160
4053 City of Hoxie	41,560	-	41,560	0.027561
4055 City of Rolla	11,411	-	11,411	0.007567
4069 Manhattan Twp-Riley County	4,458	-	4,458	0.002956
4080 Leavenworth County Extension Council	3,639	-	3,639	0.002413
4081 Shawnee County Extension Council	8,033	-	8,033	0.005327
4084 City of Andale	20,902	-	20,902	0.013861
4086 City of Nickerson	17,523	-	17,523	0.011621
4087 City of Overbrook	11,224	-	11,224	0.007443
4108 Butler County Extension Council	5,346	-	5,346	0.003545
4109 Salina Saline Co Jt Board of Health	-	-	-	0.000000
4126 City of Derby	479,904	-	479,904	0.318254
4128 City of Medicine Lodge	48,173	-	48,173	0.031947
4131 City of White City	5,140	-	5,140	0.003409
4134 Belpre Twp Edwards County	2,596	-	2,596	0.001722
4152 Menoken Township	3,570	-	3,570	0.002367
4182 City of Leawood	790,338	-	790,338	0.524123
4184 Big Creek Twp Russell County	3,226	-	3,226	0.002139
4195 Wayne Twp Edward County	2,637	-	2,637	0.001749
4198 Wamego Public Library	9,085	-	9,085	0.006025
4201 Reno County Extension Council	4,557	-	4,557	0.003022
4202 Stanton County Extension Council	2,543	-	2,543	0.001686
4203 Edwards County Conservation Dist	2,364	-	2,364	0.001568
4215 City of Ogden	32,484	-	32,484	0.021542
4216 City of Pretty Prairie	10,519	-	10,519	0.006976
4219 City of Severy	5,742	-	5,742	0.003808
4221 Mission Twp Shawnee Co	50,209	-	50,209	0.033297
4228 Johnston Public Library	5,553	-	5,553	0.003683
4236 Sedgwick County Extension Council	15,532	-	15,532	0.010300
4237 Seward County Conservation District	2,723	-	2,723	0.001806
4238 Winfield Recreation Commission	20,899	-	20,899	0.013859
4254 City of Fairway	73,023	-	73,023	0.048426
4258 Center Twp Russell County	6,413	-	6,413	0.004253
4272 Kingman Recreation Commission	7,734	-	7,734	0.005129

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4273 Parsons Recreation Commission	\$ 15,172	\$ -	\$ 15,172	0.010062 %
4274 Stevens County Extension Council	3,207	-	3,207	0.002127
4275 City of Hardtner	2,929	-	2,929	0.001942
4276 City of Hartford	6,565	-	6,565	0.004354
4279 City of Victoria	18,589	-	18,589	0.012328
4299 Wilson County Extension Council	1,014	-	1,014	0.000672
4305 Elwood Twp Barber County	5,821	-	5,821	0.003860
4312 Graham County Public Library	4,451	-	4,451	0.002952
4316 Brown County Conservation District	3,064	-	3,064	0.002032
4317 Ellsworth County Conservation Dist	3,373	-	3,373	0.002237
4346 Ellsworth County Extension Council	-	-	-	0.000000
4348 Stevens County Conservation Dist	2,144	-	2,144	0.001422
4353 City of Highland	17,960	-	17,960	0.011910
4355 City of Linn	3,150	-	3,150	0.002089
4356 City of Nortonville	8,056	-	8,056	0.005342
4358 City of Potwin	8,905	-	8,905	0.005905
4360 City of Towanda	20,945	-	20,945	0.013890
4362 City of Valley Center	183,633	-	183,633	0.121779
4369 Silver Lake Twp Shawnee Co	2,271	-	2,271	0.001506
4372 Horton Public Library	2,475	-	2,475	0.001641
4373 Labette County Conservation Dist	2,017	-	2,017	0.001338
4375 City of McLouth	23,186	-	23,186	0.015376
4385 Geary County Extension Council	5,196	-	5,196	0.003446
4386 City of Mullinville	2,200	-	2,200	0.001459
4388 Bonner Springs City Library	22,877	-	22,877	0.015171
4395 City of Leon	11,631	-	11,631	0.007713
4404 Osage County Conservation District	7,259	-	7,259	0.004814
4419 Kiowa County Library	5,219	-	5,219	0.003461
4432 Attica Hospital District 1	132,076	-	132,076	0.087588
4434 City of Galena	376,138	-	376,138	0.249441
4435 City of South Hutchinson	100,953	-	100,953	0.066948
4454 Logan County Hospital	579,981	-	579,981	0.384622
4458 Hospital Dist 1 of Rice County	559,165	-	559,165	0.370817
4459 Comanche County Conservation Dist	2,060	-	2,060	0.001366
4460 Morton County Extension Council	1,733	-	1,733	0.001149
4467 Wallace Co Conservation Dist	1,834	-	1,834	0.001216
4468 USD 353 Recreation Comm	10,323	-	10,323	0.006846
4476 Johnson Co Consolidated Fire Dist No 2	13,757	-	13,757	0.009123
4480 Riverside Twp Sedgwick County	11,997	-	11,997	0.007956
4484 Brown County Extension Council	917	-	917	0.000608
4485 Kingman County Extension Council	1,744	-	1,744	0.001157
4490 Lakin Cemetery District 1 & 2	-	-	-	0.000000
4496 City of Colwich	36,189	-	36,189	0.023999
4505 Trego County Conservation Dist	4,565	-	4,565	0.003027
4518 Rush County Conservation Dist	4,297	-	4,297	0.002850
4529 Phillips County Conservation District	5,812	-	5,812	0.003854
4534 Clark County Extension Council	2,088	-	2,088	0.001385
4543 City of Conway Springs	23,846	-	23,846	0.015814
4557 Clark County Conservation District	2,701	-	2,701	0.001791
4558 City of Prairie Village	294,358	-	294,358	0.195207
4561 City of Rexford	2,684	-	2,684	0.001780
4565 Hospital Dist 1 of Dickinson County	1,088,528	-	1,088,528	0.721871
4573 Woodson County Conservation District	2,065	-	2,065	0.001369
4583 City of Overland Park	2,458,018	-	2,458,018	1.630066
4589 Wilson County Conservation Dist	5,333	-	5,333	0.003537

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4591 City of Wathena	\$ 22,712	\$ -	\$ 22,712	0.015062 %
4611 City of Maize	125,620	-	125,620	0.083306
4612 City of Westwood	38,172	-	38,172	0.025314
4614 Franklin County Conservation Dist	3,791	-	3,791	0.002514
4632 Cowley County Extension Council	2,757	-	2,757	0.001828
4640 Arkansas City Recreation Commission	20,912	-	20,912	0.013868
4646 Coffeyville Recreation Commission	23,387	-	23,387	0.015509
4650 Stafford County Extension Council	2,350	-	2,350	0.001558
4655 Kiowa County Conservation Dist	8,415	-	8,415	0.005581
4797 City of Pawnee Rock	4,160	-	4,160	0.002759
4805 Doniphan County Extension Council	2,133	-	2,133	0.001415
4806 Kearny County Extension Council	2,630	-	2,630	0.001744
4808 Johnson Co Park & Recreation Dist	949,806	-	949,806	0.629876
4809 City of Edwardsville	53,290	-	53,290	0.035340
4810 City of Goddard	69,857	-	69,857	0.046327
4815 Grant County Library	15,913	-	15,913	0.010553
4817 Russell County Extension Council	-	-	-	0.000000
4822 Kansas Turnpike Authority	1,518,614	-	1,518,614	1.007088
4824 Meade County Conservation Dist	2,231	-	2,231	0.001480
4837 City of Hanston	2,943	-	2,943	0.001952
4838 City of Mission Hills	54,563	-	54,563	0.036184
4848 Harper Hospital Dist 5	182,461	-	182,461	0.121001
4850 The Guidance Center	403,672	-	403,672	0.267700
4851 Wyandotte County Extension Council	5,024	-	5,024	0.003332
4853 North Edwards Co Cemetery District	3,466	-	3,466	0.002299
4859 Geary Community Hospital	1,325,814	-	1,325,814	0.879230
4860 Clearwater Public Library	4,364	-	4,364	0.002894
4863 Chanute Recreation & Parks Commission	21,933	-	21,933	0.014545
4867 Greenwood County Conservation Dist	2,387	-	2,387	0.001583
4873 City of Kechi	51,038	-	51,038	0.033846
4878 Stanton County Conservation Dist	2,488	-	2,488	0.001650
4879 Marshall County Extension Council	2,675	-	2,675	0.001774
4880 Marion Co Conservation Dist	9,090	-	9,090	0.006028
4887 Harvey County Extension Council	5,357	-	5,357	0.003553
4889 Haskell County Conservation Dist	2,016	-	2,016	0.001337
4891 Twin Caney Watershed Jt Dist 34	1,291	-	1,291	0.000856
4893 Bourbon County Conservation Dist	5,433	-	5,433	0.003603
4894 Butler County Conservation Dist	6,823	-	6,823	0.004525
4895 Mitchell County Conservation Dist	2,062	-	2,062	0.001367
4896 Morris County Conservation District	8,337	-	8,337	0.005529
4897 Nemaha County Conservation District	3,329	-	3,329	0.002208
4899 Wabaunsee County Conservation District	3,402	-	3,402	0.002256
4900 Washington County Conservation Dist	2,661	-	2,661	0.001765
4911 Marshall County Conservation Dist	7,695	-	7,695	0.005103
4913 Southwest Medical Center	1,765,813	-	1,765,813	1.171021
4914 Cowley Co Conservation District	7,364	-	7,364	0.004884
4917 Osborne County Conservation Dist	2,387	-	2,387	0.001583
4919 Ottawa County Conservation District	2,287	-	2,287	0.001517
4920 Cloud Co Conservation District	2,537	-	2,537	0.001682
4925 Pawnee County Conservation District	3,512	-	3,512	0.002329
4926 Rawlins County Conservation Dist	2,583	-	2,583	0.001713
4927 Republic County Conservation Dist	3,627	-	3,627	0.002405
4928 Smith County Conservation District	2,399	-	2,399	0.001591
4932 Crawford County Conservation Dist	2,891	-	2,891	0.001917
4933 Hodgeman County Conservation Dist	2,720	-	2,720	0.001804



**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
4935 Wyandotte County Conservation District	\$ 3,556	\$ -	\$ 3,556	0.002358 %
4936 Hays Recreation Commission	41,318	-	41,318	0.027401
4943 Pottawatomie Wabaunsee Regional Library	23,374	-	23,374	0.015501
4944 Riley County Conservation District	3,954	-	3,954	0.002622
4945 Sumner County Conservation District	2,548	-	2,548	0.001690
4949 Pottawatomie County Extension Council	6,413	-	6,413	0.004253
4951 Chautauqua County Conservation Dist	1,515	-	1,515	0.001005
4953 Central Kansas Mental Health Center	371,867	-	371,867	0.246608
4961 Hamilton County Hospital	14,908	-	14,908	0.009886
4967 Sheridan County Public Library	2,211	-	2,211	0.001466
4969 Leavenworth County Conservation District	101	-	101	0.000067
4970 Linn County Conservation District	3,098	-	3,098	0.002054
4971 Hamilton County Conservation Dist	3,110	-	3,110	0.002062
4972 Pottawatomie County Conservation Dist	9,074	-	9,074	0.006018
4973 City of Sylvania	3,724	-	3,724	0.002470
5051 Lincoln Co Conservation Dist	2,822	-	2,822	0.001871
5052 Sumner County Hospital District 1	144,269	-	144,269	0.095674
5053 Jefferson County Conservation Dist	7,423	-	7,423	0.004923
5225 City of Milford	6,356	-	6,356	0.004215
5242 City of Lansing	186,844	-	186,844	0.123908
5247 Barber County Conservation Dist	2,979	-	2,979	0.001976
5252 City of Grinnell	3,183	-	3,183	0.002111
5257 Ford Co Extension Council	4,110	-	4,110	0.002726
5259 Reno County Conservation Dist	10,816	-	10,816	0.007173
5311 SE Kansas Library System	50,573	-	50,573	0.033538
5327 NW Kansas Library System	22,952	-	22,952	0.015221
5336 Central Kansas Library System	70,501	-	70,501	0.046754
5339 City of Goessel	6,319	-	6,319	0.004191
5349 Salina Airport Authority	65,523	-	65,523	0.043452
5350 Stevens County Library	13,355	-	13,355	0.008857
5352 Atchison County Extension Council	652	-	652	0.000432
5353 McPherson County Conservation Dist	5,794	-	5,794	0.003842
5354 Atchison Public Library	21,421	-	21,421	0.014206
5355 Strother Field Commission	15,980	-	15,980	0.010597
5356 Scott County Library	6,787	-	6,787	0.004501
5357 Marion County Extension Council	3,160	-	3,160	0.002096
5363 Allen County Conservation District	2,580	-	2,580	0.001711
5369 Ness County Conservation Dist	4,837	-	4,837	0.003208
5371 Southwest Guidance Center	87,058	-	87,058	0.057734
5380 Kearny County Library	8,135	-	8,135	0.005395
5381 Wellsville City Library	4,797	-	4,797	0.003181
5384 Cherokee County Conservation Dist	1,356	-	1,356	0.000899
5389 City of Edgerton	80,266	-	80,266	0.053229
5390 Independence Recreation Commission	21,112	-	21,112	0.014001
5391 Neosho County Conservation District	2,232	-	2,232	0.001480
5408 NE Kansas Library System	45,198	-	45,198	0.029974
5413 Library Dist 1 Miami County	22,193	-	22,193	0.014718
5414 Southwest Kansas Library System	22,717	-	22,717	0.015065
5421 City of Grandview Plaza	52,407	-	52,407	0.034754
5427 Lyon County Conservation District	2,790	-	2,790	0.001850
5433 Riley County Extension Council	11,732	-	11,732	0.007780
5438 City of Holcomb	26,471	-	26,471	0.017555
5440 Newton Recreation Comm	46,921	-	46,921	0.031116
5441 Southeast Kansas Mental Health Center	344,270	-	344,270	0.228307
5446 Saline County/City Building Authority	23,257	-	23,257	0.015423

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5454 RWD 2 Miami Co	\$ 45,661	\$ -	\$ 45,661	0.030281 %
5463 City of Leonardville	6,095	-	6,095	0.004042
5466 Grant County Cemetery District	3,249	-	3,249	0.002155
5470 Pawnee Watershed District 81	11,729	-	11,729	0.007778
5471 City of Walton	5,245	-	5,245	0.003478
5472 Grant County Conservation Dist	1,840	-	1,840	0.001220
5475 North East Animal Control Commission	8,161	-	8,161	0.005412
5478 RWD 3 Miami Co	6,284	-	6,284	0.004167
5479 Wyandotte County Law Library	2,120	-	2,120	0.001406
5489 Sumner County Extension Council	2,661	-	2,661	0.001765
5494 Pratt County Conservation Dist	2,639	-	2,639	0.001750
5497 Morton County Library	9,396	-	9,396	0.006231
5498 Kingman County Conservation Dist	4,322	-	4,322	0.002866
5501 Wakarusa Watershed Dist 35	5,607	-	5,607	0.003718
5505 Cherokee County Extension Council	4,006	-	4,006	0.002657
5506 Sek Multi County Health Dept	35,724	-	35,724	0.023691
5508 Hays Public Library	51,786	-	51,786	0.034343
5511 Sabetha Cemetery Association	1,011	-	1,011	0.000670
5512 City of Rose Hill	75,133	-	75,133	0.049825
5513 Thomas County Extension Council	2,225	-	2,225	0.001476
5518 Plainville Memorial Library	4,193	-	4,193	0.002781
5520 Rice County Extension Council	2,408	-	2,408	0.001597
5521 Pottawatomie Creek Watershed Dist 90	4,772	-	4,772	0.003165
5523 Elk County Conservation District	1,515	-	1,515	0.001005
5532 Eureka Carnegie Library	3,937	-	3,937	0.002611
5536 NE Kansas Multi County Board of Health	79,078	-	79,078	0.052442
5537 Douglas County Extension Council	10,882	-	10,882	0.007217
5543 City of Lake Quivira	3,733	-	3,733	0.002476
5544 City of Silver Lake	20,150	-	20,150	0.013363
5546 City of Buffalo	2,073	-	2,073	0.001375
5549 South Central Kansas Library System	53,937	-	53,937	0.035769
5551 SE Kansas Regional Planning Commission	12,478	-	12,478	0.008275
5553 Riley County Law Enforcement Agency	421,340	-	421,340	0.279417
5555 Wet Walnut Creek Watershed Jt Dist 58	11,240	-	11,240	0.007454
5556 City of Garden Plain	31,069	-	31,069	0.020604
5561 Barber County Extension Council	2,309	-	2,309	0.001531
5564 City of Hoyt	5,273	-	5,273	0.003497
5570 RWD 9 Leavenworth County	6,476	-	6,476	0.004295
5573 Scott County Conservation District	1,908	-	1,908	0.001265
5585 Miami County Conservation Dist	4,712	-	4,712	0.003125
5586 Linn County Extension Council	-	-	-	0.000000
5598 Wichita County Conservation Dist	2,100	-	2,100	0.001393
5605 Kansas Association of Counties	35,101	-	35,101	0.023278
5606 Labette-Hackberry Crk Watershed Dist 96	3,791	-	3,791	0.002514
5615 Finney Co Conservation District	2,391	-	2,391	0.001586
5617 City of Manter	3,814	-	3,814	0.002529
5620 Dorothy Bramlage Library	45,983	-	45,983	0.030494
5621 Shawnee Heights Fire District	2,215	-	2,215	0.001469
5622 Doniphan Co Rural Fire District 2	9,655	-	9,655	0.006403
5632 Stafford County Conservation Dist	1,915	-	1,915	0.001270
5635 City of Melvern	7,601	-	7,601	0.005041
5636 Geary County Conservation District	2,926	-	2,926	0.001940
5641 Hamilton County Extension Council	-	-	-	0.000000
5642 Stafford Recreation Commission	3,407	-	3,407	0.002259
5643 RWD 3 Marshall Co	5,186	-	5,186	0.003439

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  
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Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5647 Metropolitan Topeka Airport Auth	\$ 156,342	\$ -	\$ 156,342	0.103680 %
5648 Dickinson Co Conservation Dist	2,644	-	2,644	0.001753
5649 Burlington Recreation Commission	28,302	-	28,302	0.018769
5654 Harper County Extension Council	2,644	-	2,644	0.001753
5656 RWD 3 Nemaha Co	11,175	-	11,175	0.007411
5661 Kansas Municipal Energy Agency	161,054	-	161,054	0.106805
5662 Atchison County Conservation Dist	2,843	-	2,843	0.001885
5665 Holcomb Recreation Commission	22,997	-	22,997	0.015251
5668 City of Auburn	19,129	-	19,129	0.012686
5674 RWD 1 Consolidated Shawnee Co	13,436	-	13,436	0.008910
5675 Derby Recreation Commission	157,687	-	157,687	0.104572
5676 RWD 2 Mitchell Co	8,335	-	8,335	0.005527
5677 South Central Kansas Reg Medical Center	498,422	-	498,422	0.330535
5680 Ellis County Conservation District	7,107	-	7,107	0.004713
5681 Pratt County Extension Council	3,240	-	3,240	0.002149
5686 City of Park City	112,225	-	112,225	0.074423
5687 City of Bel Aire	144,010	-	144,010	0.095502
5690 Grant County Recreation Comm	36,773	-	36,773	0.024386
5702 City of Meriden	12,095	-	12,095	0.008021
5704 Highland Cemetery	3,794	-	3,794	0.002516
5710 Public Wholesale Water District No 4	19,962	-	19,962	0.013238
5715 Public Wholesale Water Supply Dist 5	12,926	-	12,926	0.008572
5717 Kearny County Conservation District	2,588	-	2,588	0.001716
5724 Marion County Rural Water District 4	14,441	-	14,441	0.009577
5725 Crawford County RWD 2	4,873	-	4,873	0.003232
9000 Topeka Metropolitan Transit Authority	345,161	-	345,161	0.228898
9035 Coffey County Library	48,856	-	48,856	0.032399
9036 Colby Housing Authority	17,909	-	17,909	0.011877
9037 McPherson Recreation Commission	18,452	-	18,452	0.012237
9038 Sedgwick County Conservation District	3,852	-	3,852	0.002555
9039 RWD 1 Jackson Co	11,886	-	11,886	0.007882
9040 RWD 3 Jackson Co	19,923	-	19,923	0.013212
9044 Disability Rights Center of Kansas	79,239	-	79,239	0.052548
9049 Kearny County Council on Aging	8,818	-	8,818	0.005848
9050 USD 208 Recreation Commission	5,547	-	5,547	0.003679
9052 City of Salina Housing Authority	35,891	-	35,891	0.023802
9058 Atwood Public Library	2,136	-	2,136	0.001417
9059 Smoky Hills Public Television	48,317	-	48,317	0.032042
9060 USD 303 Recreation Commission	3,469	-	3,469	0.002301
9061 Consolidated RWD 1	10,667	-	10,667	0.007074
9062 City of Oakley Housing Authority	4,949	-	4,949	0.003282
9063 City of Hutchinson Housing Authority	-	-	-	0.000000
9064 Coffey County Historical Museum	7,630	-	7,630	0.005060
9065 Turner Recreation Commission	19,237	-	19,237	0.012757
9068 Shawnee County Fire District 1	5,202	-	5,202	0.003450
9069 City of Howard Housing Authority	3,922	-	3,922	0.002601
9071 Russell Recreation Commission	6,358	-	6,358	0.004216
9072 City of Russell Housing Authority	10,642	-	10,642	0.007057
9073 City of McFarland	2,947	-	2,947	0.001954
9075 Oberlin City Library	3,052	-	3,052	0.002024
9076 Pratt Airport Authority	10,996	-	10,996	0.007292
9078 The Legacy At Park View	42,093	-	42,093	0.027915
9079 RWD 1 Elk Co	5,611	-	5,611	0.003721
9080 Ottawa Recreation Commission	26,655	-	26,655	0.017677
9081 Oberlin Housing Authority	4,497	-	4,497	0.002982

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9082 Fort Scott Housing Authority	\$ 22,432	\$ -	\$ 22,432	0.014876 %
9084 Goddard Public Library	4,841	-	4,841	0.003210
9086 SE Kansas Area Agency on Aging	45,330	-	45,330	0.030061
9087 Ulysses Housing Authority	3,643	-	3,643	0.002416
9089 Lakin Recreation Commission	14,354	-	14,354	0.009519
9090 City of Agra	2,085	-	2,085	0.001383
9091 City of Chase	5,833	-	5,833	0.003868
9092 Larned Recreation Comm	4,579	-	4,579	0.003037
9093 City of Scammon	550	-	550	0.000365
9095 Comanche County Hospital	198,658	-	198,658	0.131743
9096 Rossville Community Library	6,336	-	6,336	0.004202
9097 Edwards County Hospital	316,544	-	316,544	0.209920
9098 Sublette Recreation Commission	10,117	-	10,117	0.006709
9100 City of Weir	5,143	-	5,143	0.003411
9101 Deerfield Recreation Commission	3,127	-	3,127	0.002074
9102 Stanton County Cemetery Board	2,898	-	2,898	0.001922
9103 SW Kansas Area Agency on Aging	68,326	-	68,326	0.045311
9104 Jayhawk Area Agency on Aging	62,218	-	62,218	0.041261
9105 NW Kansas Area Agency on Aging	59,351	-	59,351	0.039359
9106 Post Rock Extension District 1	12,542	-	12,542	0.008317
9108 City of Bronson	6,683	-	6,683	0.004432
9109 City of Gridley	5,374	-	5,374	0.003564
9110 City of Inman	31,466	-	31,466	0.020867
9111 City of New Strawn	11,038	-	11,038	0.007320
9113 City of Uniontown	6,646	-	6,646	0.004407
9114 Erie City Public Library	1,989	-	1,989	0.001319
9115 Oakley Public Library	6,729	-	6,729	0.004462
9116 Oswego Public Library	1,751	-	1,751	0.001161
9117 Stanton County Public Library	8,444	-	8,444	0.005600
9121 Wichita County Extension Council	2,147	-	2,147	0.001424
9122 Jewell County Conservation District	2,338	-	2,338	0.001550
9123 Rooks County Conservation District	3,977	-	3,977	0.002637
9124 Russell County Conservation District	3,694	-	3,694	0.002450
9125 Saline County Conservation District	5,736	-	5,736	0.003804
9126 Hugoton Recreation Commission	14,415	-	14,415	0.009559
9127 Hospital Dist No 6 of Harper County	490,841	-	490,841	0.325507
9128 Johnson County RWD 7	33,753	-	33,753	0.022384
9129 Jetmore Housing Authority	2,991	-	2,991	0.001984
9130 Stanton County Health Care Facility	357,332	-	357,332	0.236969
9131 City of Palco	4,377	-	4,377	0.002903
9132 Western Kansas Groundwater Management	12,273	-	12,273	0.008139
9134 Tri-Ko Inc	340,997	-	340,997	0.226136
9135 Mary Cotton Public Library	3,704	-	3,704	0.002456
9136 City of Harveyville	5,096	-	5,096	0.003379
9137 SE Kansas Regional Juvenile Detention Center	45,591	-	45,591	0.030234
9138 City of Greenleaf	4,499	-	4,499	0.002984
9139 Kansas Guardianship Program	36,265	-	36,265	0.024050
9140 City of Pleasanton	34,293	-	34,293	0.022742
9141 City of Winchester	8,539	-	8,539	0.005663
9142 Wakarusa Township	25,371	-	25,371	0.016825
9144 N C Kansas Reg Juvenile Deten Facility	53,761	-	53,761	0.035652
9145 Developmental Services of NW Kansas Inc	662,720	-	662,720	0.439491
9146 Futures Unlimited Inc	236,557	-	236,557	0.156876
9147 C O F Training Services Inc	373,252	-	373,252	0.247527
9148 NW Local Environmental Protection Group	4,381	-	4,381	0.002905

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9149 Big Lakes Developmental Center Inc	\$ 372,505	\$ -	\$ 372,505	0.247031 %
9150 Multi Community Diversified Service Inc	289,810	-	289,810	0.192191
9151 High Plains Mental Health Center	447,364	-	447,364	0.296675
9152 Arrowhead West Inc	524,089	-	524,089	0.347556
9153 Barton County Extension Council	1,321	-	1,321	0.000876
9154 NE Kansas Area Agency on Aging Inc	23,633	-	23,633	0.015673
9155 City of Onaga	23,206	-	23,206	0.015389
9156 Central Rush County Ems	4,118	-	4,118	0.002731
9157 Tri-Valley Developmental Service Inc	255,154	-	255,154	0.169209
9158 Wyandotte County Fair Association Inc	-	-	-	0.000000
9159 Sunflower Extension District 6	6,989	-	6,989	0.004635
9160 Goodland Housing Authority	12,687	-	12,687	0.008414
9161 Medicine Lodge Township	7,943	-	7,943	0.005268
9162 NW Kansas Groundwater Mgt Dist 4	24,381	-	24,381	0.016169
9163 Coldwater-Wilmore Regional Library	2,573	-	2,573	0.001706
9164 Twin Valley Developmental Services Inc	194,579	-	194,579	0.129038
9166 Scott County Extension Council	2,314	-	2,314	0.001535
9169 Housing Authority City of Iola	22,632	-	22,632	0.015009
9170 Plumb Township Wabaunsee Co	2,012	-	2,012	0.001334
9171 Training & Evaluation Center Hutchinson	292,601	-	292,601	0.194042
9172 Nemaha County Training Center Inc	99,889	-	99,889	0.066243
9173 Sheltered Living Inc	304,640	-	304,640	0.202026
9174 Starkey Inc	933,319	-	933,319	0.618942
9175 Community Living Opportunities Inc	202,150	-	202,150	0.134058
9176 City of Grainfield	2,544	-	2,544	0.001687
9177 City of Cunningham	7,514	-	7,514	0.004983
9178 City of Greeley	3,482	-	3,482	0.002309
9179 Halstead Public Library	1,405	-	1,405	0.000932
9181 Colby Recreation Dept	4,415	-	4,415	0.002928
9182 City of Whitewater	10,736	-	10,736	0.007120
9183 Walnut Creek Extension Dist 2	9,330	-	9,330	0.006187
9184 SC Kansas Area Agency on Aging	28,569	-	28,569	0.018946
9185 Rice County Council on Aging	20,468	-	20,468	0.013574
9186 Kingman County Council on Aging	11,229	-	11,229	0.007447
9187 City of Norcatur	2,076	-	2,076	0.001377
9188 Beloit Housing Authority	7,340	-	7,340	0.004868
9189 Republic County Historical Society	-	-	-	0.000000
9190 Sherman County Conservation District	3,455	-	3,455	0.002291
9191 Jackson County Conservation District	7,342	-	7,342	0.004869
9192 Johnson County Extension Council	12,535	-	12,535	0.008313
9193 Yates Center Public Library	2,538	-	2,538	0.001683
9194 Overbrook Public Library	3,389	-	3,389	0.002247
9195 Franklin County RWD 6	12,609	-	12,609	0.008362
9196 Public Wholesale Water Supply 11	17,781	-	17,781	0.011792
9197 Public Wholesale Water Supply 12	16,054	-	16,054	0.010646
9198 Pawnee Mental Health Services Inc	593,950	-	593,950	0.393885
9199 Topeka Association for Retarded Citizens	261,816	-	261,816	0.173627
9200 North Central Regional Planning Commission	67,983	-	67,983	0.045084
9201 Coffeyville Regional Medical Center Inc	1,562,774	-	1,562,774	1.036373
9202 Kansas Public Telecommunications	77,173	-	77,173	0.051178
9204 Elk County Council on Aging	6,439	-	6,439	0.004270
9205 City of La Harpe	9,624	-	9,624	0.006382
9206 City of Offerle	2,916	-	2,916	0.001934
9207 Wabaunsee County Extension Council	2,959	-	2,959	0.001962
9208 Cowley County Council on Aging	14,537	-	14,537	0.009640

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9209 McPherson County Council on Aging	\$ 6,873	\$ -	\$ 6,873	0.004558 %
9210 Center Twp Reno County	2,925	-	2,925	0.001940
9211 RWD 5 Anderson Co	6,707	-	6,707	0.004448
9212 RWD 3 Cowley Co	7,287	-	7,287	0.004832
9213 RWD 6 Crawford Co	4,939	-	4,939	0.003275
9214 RWD 1 Woodson Co	9,712	-	9,712	0.006441
9215 Kansas Bostwick Irrigation District 2	45,702	-	45,702	0.030308
9216 Greeley County Library	4,215	-	4,215	0.002795
9217 Haskell Township Library	4,430	-	4,430	0.002938
9218 City of Kensington	5,598	-	5,598	0.003712
9219 City of Mound Valley	3,696	-	3,696	0.002451
9220 Kanwaka Township	8,935	-	8,935	0.005925
9221 Lincoln Township Dickinson County	2,502	-	2,502	0.001659
9222 Doniphan Co Conservation District	3,290	-	3,290	0.002182
9224 Gove County Medical Center	476,075	-	476,075	0.315715
9225 Bird City Housing Authority	2,710	-	2,710	0.001797
9226 Scott Recreation Commission	7,442	-	7,442	0.004935
9227 Labette Center for Mental Health Service	155,209	-	155,209	0.102929
9228 Cheney Recreation Commission	4,468	-	4,468	0.002963
9229 Douglass Public Library	2,337	-	2,337	0.001550
9230 Reno Township	7,766	-	7,766	0.005150
9231 City of Richmond	9,657	-	9,657	0.006404
9233 Iroquois Center for Human Development	95,872	-	95,872	0.063579
9234 Bert Nash Community Mental Health	594,038	-	594,038	0.393944
9235 City of Elwood	29,172	-	29,172	0.019346
9236 City of Elk City	6,293	-	6,293	0.004173
9237 Park Township	-	-	-	0.000000
9238 Unified Government of Wyandotte County	5,500,179	-	5,500,179	3.647514
9239 Creative Community Living Inc	-	-	-	0.000000
9240 Flint Hills Community Health Center Inc	470,013	-	470,013	0.311695
9242 University of Kansas Hospital Authority	3,067,096	-	3,067,096	2.033984
9243 St Francis Housing Authority	1,769	-	1,769	0.001173
9244 Horton Housing Authority	9,785	-	9,785	0.006489
9245 Lawrence Housing Authority	153,970	-	153,970	0.102107
9246 Lincoln Housing Authority	5,869	-	5,869	0.003892
9247 City of Burden	9,116	-	9,116	0.006045
9248 City of Longton	5,569	-	5,569	0.003693
9249 City of Westmoreland	12,720	-	12,720	0.008435
9250 Consolidated RWD 2	17,070	-	17,070	0.011320
9251 Towanda Township	4,732	-	4,732	0.003138
9253 City of Herndon	3,269	-	3,269	0.002168
9254 Housing Authority of City of Galena	3,710	-	3,710	0.002460
9255 Atchison Housing Authority	31,934	-	31,934	0.021177
9256 Jetmore Public Library	2,127	-	2,127	0.001411
9257 Hays Housing Authority	4,219	-	4,219	0.002798
9258 Housing Authority of City of Belleville	5,839	-	5,839	0.003872
9259 Sharon Springs Housing Authority	1,301	-	1,301	0.000863
9260 Haysville Community Library	17,818	-	17,818	0.011816
9261 Hamilton County Library	8,633	-	8,633	0.005725
9262 Ellis Public Library	2,553	-	2,553	0.001693
9263 Bucklin Public Library	2,655	-	2,655	0.001761
9264 Elkhart Cemetery District	2,588	-	2,588	0.001716
9265 Ellis Recreation Commission	4,457	-	4,457	0.002956
9266 Clay County Conservation District	4,364	-	4,364	0.002894
9267 City of Linn Valley	13,714	-	13,714	0.009095

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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9268 City of Blue Mound	\$ 5,822	\$ -	\$ 5,822	0.003861 %
9269 Kansas Workers Risk Cooperative for Counties	45,335	-	45,335	0.030064
9270 Manhattan Housing Authority	32,894	-	32,894	0.021814
9271 Norton Housing Authority	8,561	-	8,561	0.005677
9272 Topeka Housing Authority	179,466	-	179,466	0.119015
9275 City of Linwood	6,689	-	6,689	0.004436
9276 Lindsborg Community Library	2,268	-	2,268	0.001504
9277 City of North Newton	37,997	-	37,997	0.025198
9278 City of Arcadia	5,560	-	5,560	0.003687
9279 Four County Mental Health Center Inc	748,219	-	748,219	0.496191
9280 Disability Planning Organization of Kansas Inc	25,283	-	25,283	0.016767
9281 OCCK Inc	645,624	-	645,624	0.428154
9282 Housing Authority of Kansas City Kansas	418,923	-	418,923	0.277814
9283 Hoisington Recreation Commission	3,541	-	3,541	0.002348
9284 Cottonwood Inc	600,112	-	600,112	0.397972
9285 Johnson Co Fire Dist No 2	131,534	-	131,534	0.087228
9286 Oskaloosa Public Library	2,580	-	2,580	0.001711
9287 Basehor Community Library	27,881	-	27,881	0.018490
9288 City of Gypsum	7,087	-	7,087	0.004700
9289 Greenleaf Housing Authority	2,213	-	2,213	0.001468
9292 Spring Hill Recreation Commission	20,844	-	20,844	0.013823
9293 RWD 4 Franklin Co	2,057	-	2,057	0.001364
9294 Mulvane Public Library	12,745	-	12,745	0.008452
9295 City of Prescott	5,339	-	5,339	0.003541
9296 Anderson County Extension Council	-	-	-	0.000000
9297 Thomas Co Economic Development Alliance	5,336	-	5,336	0.003539
9298 Housing Authority of City of Holton	5,666	-	5,666	0.003757
9299 City of Bentley	8,694	-	8,694	0.005766
9301 The Center for Counseling & Consultation	213,615	-	213,615	0.141662
9306 River Valley Extension District 4	20,377	-	20,377	0.013513
9307 Public Wholesale Water Supply District 13	15,114	-	15,114	0.010023
9308 Linn County Library District 1	1,944	-	1,944	0.001289
9309 Pleasanton Housing Authority	4,938	-	4,938	0.003275
9310 Public Housing Agency of S Hutchinson	15,945	-	15,945	0.010574
9311 Housing Authority of the City of Solomon	2,779	-	2,779	0.001843
9313 USD 350 Recreation Commission	3,230	-	3,230	0.002142
9314 Wellington Housing Authority	13,290	-	13,290	0.008813
9317 Nippawalla Township	1,687	-	1,687	0.001119
9318 Linn County Library District # 5	2,957	-	2,957	0.001961
9320 City of Vermillion	2,839	-	2,839	0.001883
9321 Public Wholesale Water Supply District # 20	10,667	-	10,667	0.007074
9322 Thomas County Historical Society	12,081	-	12,081	0.008012
9323 Phillips-Rooks Extension Dist # 5	4,621	-	4,621	0.003064
9329 Jefferson County Rural Water Dist No 13	10,326	-	10,326	0.006848
9330 Rose Hill Recreation Commission	11,390	-	11,390	0.007553
9339 Coffey County Conservation District	3,270	-	3,270	0.002169
9341 Meadowlark Extension District	19,040	-	19,040	0.012627
9342 Park City Public Library	6,574	-	6,574	0.004360
9347 Auburn Township	6,816	-	6,816	0.004520
9350 The Housing Authority of the City of Paola	16,159	-	16,159	0.010716
9351 The Housing Authority of the City of Phillipsburg	7,369	-	7,369	0.004887
9353 Equus Beds Groundwater Mgmt Dist # 2	19,353	-	19,353	0.012834
9354 Americus Township Library	1,418	-	1,418	0.000940
9360 Southeast Kansasworks Inc	84,891	-	84,891	0.056297
9362 Kansas Power Pool	75,749	-	75,749	0.050234

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9363 Osborne Housing Authority	\$ 5,299	\$ -	\$ 5,299	0.003514 %
9365 Newton Housing Authority	20,509	-	20,509	0.013601
9366 Lincoln Carnegie Library	2,415	-	2,415	0.001602
9367 City of St George	17,427	-	17,427	0.011557
9370 Ashland Library	2,280	-	2,280	0.001512
9372 City of Otis	4,329	-	4,329	0.002871
9375 City of Chanute Housing Authority	18,361	-	18,361	0.012176
9382 Coffey County Housing Authority	5,781	-	5,781	0.003834
9383 Parsons Housing Authority	11,851	-	11,851	0.007859
9387 Hoxie Housing Authority	3,786	-	3,786	0.002511
9403 Strong City Housing Authority	2,126	-	2,126	0.001410
9404 Public Wholesale Water Supply District # 23	19,224	-	19,224	0.012749
9406 Stockton Recreation Commission	3,397	-	3,397	0.002253
9407 Unified Greeley County	118,359	-	118,359	0.078491
9408 Great Plains Development Authority	30,279	-	30,279	0.020080
9411 Horsethief Reservoir	7,495	-	7,495	0.004970
9412 City of Fontana	968	-	968	0.000642
9414 Valley Township	-	-	-	0.000000
9418 Garden City Housing Authority	14,782	-	14,782	0.009803
9424 Rural Water District # 5	23,459	-	23,459	0.015557
9425 Oaklawn Improvement District	8,931	-	8,931	0.005923
9427 Twin Creeks Extension District # 9	5,646	-	5,646	0.003744
9432 Graves Memorial Public Library	1,164	-	1,164	0.000772
9434 Pottawatomie Co RWD # 4	6,847	-	6,847	0.004541
9436 Neodesha Housing Authority	10,797	-	10,797	0.007160
9438 Palmyra Township	-	-	-	0.000000
9443 Minneha Township	7,747	-	7,747	0.005138
9447 Golden Prairie Extension District 12	13,782	-	13,782	0.009140
9448 Frontier Extension District # 11	15,913	-	15,913	0.010553
9449 Southwind Extension District # 10	9,080	-	9,080	0.006022
9451 Montgomery Co RWD # 12	2,274	-	2,274	0.001508
9455 Coffey County Fire District # 1	8,128	-	8,128	0.005390
9460 Liberal Housing Authority	18,306	-	18,306	0.012140
9463 City of Benton	11,815	-	11,815	0.007835
9468 Salt Creek Township	2,891	-	2,891	0.001917
9480 Clay Center Housing Authority	14,501	-	14,501	0.009617
9482 RWD # 1 Washington	13,609	-	13,609	0.009025
9484 Lakin Comanche Cemetery District	6,376	-	6,376	0.004228
9486 Chisholm Creek Utility Authority	19,727	-	19,727	0.013082
9490 City of Atlanta	2,381	-	2,381	0.001579
9491 Chapman Housing Authority	2,349	-	2,349	0.001558
9493 Downs Housing Authority	3,698	-	3,698	0.002452
9494 Garfield Township	2,716	-	2,716	0.001801
9495 Seneca Housing Authority	9,323	-	9,323	0.006183
9497 Beck-Bookman Library	4,903	-	4,903	0.003251
9499 Midway Extension District # 15	5,602	-	5,602	0.003715
9510 Douglas County Conservation District	8,232	-	8,232	0.005459
9515 Northeast Kansas Environmental Services	5,002	-	5,002	0.003317
9516 Grant Township	8,372	-	8,372	0.005552
9518 Hesston Recreation Commission	8,334	-	8,334	0.005527
9519 Williamsport Township	6,533	-	6,533	0.004332
9520 Clay Center Public Utilities Commission	114,865	-	114,865	0.076174
9521 Hill City Housing Authority	2,681	-	2,681	0.001778
9522 Wellsville Fire District	1,610	-	1,610	0.001068
9523 Frontenac Housing Authority	773	-	773	0.000513

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**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9529 Butler County Fire District # 3	\$ 18,051	\$ -	\$ 18,051	0.011971 %
9534 Cowley Rural Water District # 5	13,912	-	13,912	0.009226
9541 Lincoln Library	2,586	-	2,586	0.001715
9544 Cottonwood Extension District	2,618	-	2,618	0.001736
9547 Flint Hills Metropolitan Planning Organization	5,697	-	5,697	0.003778
Total Local Group	\$ 150,792,558	\$ -	\$ 150,792,558	100.000000%
Kansas Police and Firemen Group:				
S246 Fort Hays State University	\$ 86,962	\$ -	\$ 86,962	0.087415 %
S367 Kansas State University	196,817	-	196,817	0.197842
S379 Emporia State University	71,403	-	71,403	0.071775
S385 Pittsburg State University	125,620	-	125,620	0.126274
S682 Staff Benefits University of Kansas	340,821	-	340,821	0.342596
S683 University of Kansas Medical Center	503,854	-	503,854	0.506479
S715 Wichita State University	218,353	-	218,353	0.219490
Other state agencies	8,133,570	-	8,133,570	8.175938
4 Atchison County	293,716	-	293,716	0.295246
12 Cherokee County	74,251	-	74,251	0.074638
18 Cowley County	223,611	-	223,611	0.224776
20 Dickinson County	201,578	-	201,578	0.202628
22 Douglas County	1,237,051	-	1,237,051	1.243495
25 Ellis County	522,732	-	522,732	0.525455
28 Ford County	505,218	-	505,218	0.507850
29 Franklin County	575,972	-	575,972	0.578972
33 Gray County	101,099	-	101,099	0.101626
37 Harvey County	233,935	-	233,935	0.235154
41 Johnson County	9,537,520	-	9,537,520	9.587201
42 Kearny County	184,599	-	184,599	0.185561
45 Labette County	136,329	-	136,329	0.137039
47 Leavenworth County	1,075,834	-	1,075,834	1.081438
56 Miami County	649,384	-	649,384	0.652767
61 Neosho County	134,868	-	134,868	0.135571
66 Ottawa County	59,768	-	59,768	0.060079
71 Reno County	468,927	-	468,927	0.471370
74 Riley County	177,981	-	177,981	0.178908
77 Russell County	79,493	-	79,493	0.079907
80 Sedgwick County	6,417,246	-	6,417,246	6.450673
81 Seward County	287,916	-	287,916	0.289416
82 Shawnee County	867,050	-	867,050	0.871566
88 Sumner County	216,897	-	216,897	0.218027
97 City of Abilene	214,526	-	214,526	0.215643
104 City of Arkansas City	503,560	-	503,560	0.506183
107 City of Atchison	369,591	-	369,591	0.371516
120 City of Chanute	334,460	-	334,460	0.336202
126 City of Coffeyville	502,961	-	502,961	0.505581
130 City of Dodge City	717,256	-	717,256	0.720992
135 City of El Dorado	400,592	-	400,592	0.402679
141 City of Erie	18,027	-	18,027	0.018121
142 City of Eudora	136,054	-	136,054	0.136763
144 City of Fort Scott	281,085	-	281,085	0.282549
147 City of Garden City	1,042,472	-	1,042,472	1.047902
151 City of Girard	81,517	-	81,517	0.081942
160 City of Hays	558,616	-	558,616	0.561526
170 City of Hutchinson	1,905,988	-	1,905,988	1.915916

**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
177 City of Junction City	\$ 1,211,502	\$ -	\$ 1,211,502	1.217813 %
186 City of Lawrence	4,863,569	-	4,863,569	4.888903
187 City of Leavenworth	1,153,161	-	1,153,161	1.159168
188 City of Liberal	581,595	-	581,595	0.584625
193 City of Marion	35,385	-	35,385	0.035569
200 City of Minneola	5,559	-	5,559	0.005588
208 City of Newton	1,045,685	-	1,045,685	1.051132
211 City of Olathe	4,794,549	-	4,794,549	4.819524
214 City of Oswego	38,640	-	38,640	0.038841
215 City of Ottawa	590,075	-	590,075	0.593149
217 City of Paola	158,140	-	158,140	0.158964
218 City of Parsons	372,106	-	372,106	0.374044
221 City of Pittsburg	772,990	-	772,990	0.777017
235 City of Topeka	7,235,776	-	7,235,776	7.273467
240 City of Wakefield	1,576	-	1,576	0.001584
246 City of Wellington	360,161	-	360,161	0.362037
248 City of Winfield	537,538	-	537,538	0.540338
297 Clark County	45,085	-	45,085	0.045320
301 Pottawatomie County	408,483	-	408,483	0.410611
304 City of Augusta	241,190	-	241,190	0.242446
307 City of Bonner Springs	271,884	-	271,884	0.273300
314 City of Herington	64,440	-	64,440	0.064776
318 City of Manhattan	957,377	-	957,377	0.962364
319 City of McPherson	549,302	-	549,302	0.552163
322 City of Salina	2,069,808	-	2,069,808	2.080590
366 City of Concordia	166,007	-	166,007	0.166872
385 City of Baldwin City	116,850	-	116,850	0.117459
393 City of Emporia	975,889	-	975,889	0.980972
395 City of Gardner	417,882	-	417,882	0.420059
404 City of Rossville	17,336	-	17,336	0.017426
406 City of Spring Hill	135,418	-	135,418	0.136123
442 City of Belleville	16,388	-	16,388	0.016473
459 City of Shawnee	2,390,287	-	2,390,287	2.402738
480 City of Lenexa	2,390,736	-	2,390,736	2.403189
641 City of Moundridge	29,933	-	29,933	0.030089
676 City of Mission	343,337	-	343,337	0.345125
769 City of Roeland Park	160,574	-	160,574	0.161410
1069 City of Merriam	423,453	-	423,453	0.425659
4087 City of Overbrook	8,952	-	8,952	0.008999
4126 City of Derby	706,547	-	706,547	0.710227
4182 City of Leawood	1,633,574	-	1,633,574	1.642083
4254 City of Fairway	135,058	-	135,058	0.135762
4279 City of Victoria	27,423	-	27,423	0.027566
4476 Johnson Co Consolidated Fire Dist No 2	1,202,182	-	1,202,182	1.208444
4583 City of Overland Park	1,728,577	-	1,728,577	1.737581
4612 City of Westwood	69,200	-	69,200	0.069560
4808 Johnson Co Park & Recreation Dist	261,673	-	261,673	0.263036
4809 City of Edwardsville	387,659	-	387,659	0.389678
4810 City of Goddard	116,082	-	116,082	0.116687
5242 City of Lansing	177,496	-	177,496	0.178421
5543 City of Lake Quivira	16,998	-	16,998	0.017087
5553 Riley County Law Enforcement Agency	1,443,582	-	1,443,582	1.451102
5621 Shawnee Heights Fire District	133,266	-	133,266	0.133960
5686 City of Park City	142,738	-	142,738	0.143482



**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, 2018

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9085 Johnson Co Fire Dist 1	\$ 397,573	\$ -	\$ 397,573	0.399644 %
9238 Unified Government of Wyandotte County	12,657,667	-	12,657,667	12.723600
9247 City of Burden	6,071	-	6,071	0.006103
9285 Johnson Co Fire Dist No 2	311,979	-	311,979	0.313604
9290 City of Basehor	144,954	-	144,954	0.145709
9316 City of Andover	469,084	-	469,084	0.471527
9340 McPherson County Rural Fire Dist # 9	4,302	-	4,302	0.004324
9364 Leavenworth Co Fire District # 1	113,779	-	113,779	0.114372
9417 Northwest Consolidated Fire District	228,637	-	228,637	0.229828
9455 Coffey County Fire District # 1	-	-	-	0.000000
Total Kansas Police and Firemen Group	\$ 99,481,799	\$ -	\$ 99,481,799	100.000000 %
Judges Group:				
Employer - State of Kansas	\$ 4,463,882	\$ -	\$ 4,463,882	100.000000 %
Total Pension Plan	\$ 767,201,340	\$ 60,231,001	\$ 827,432,341	

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group:															
Special Funding Situation - State of Kansas	\$ 686,083,641	\$ -	\$ 11,768,843	\$ 25,816,654	\$ 16,112,658	\$ 53,698,155	\$ 29,782,985	\$ 592,787	\$ 12,669,241	\$ 43,045,013	\$ 50,931,484	\$ 2,822,197	\$ 53,753,681	\$ -	\$ 53,753,681
Nonspecial Funding Situation															
Employer: State of Kansas															
S175 Kansas Housing Resource Corporation	\$ 3,418,111	\$ -	\$ 58,633	\$ 128,620	\$ 184,018	\$ 371,271	\$ 148,381	\$ 2,953	\$ 253,394	\$ 404,728	\$ 253,744	\$ (9,470)	\$ 244,274	\$ -	\$ 244,274
S176 Kansas Development Finance Authority	1,164,768	-	19,980	43,829	72,360	136,169	50,563	1,006	85,246	136,815	86,467	6,891	93,358	-	93,358
S246 Fort Hays State University	9,731,997	-	166,940	366,205	336,600	869,745	422,467	8,409	2,894,744	3,325,620	722,456	(675,208)	47,248	-	47,248
S276 Dept of Transportation	129,128,415	-	2,215,025	4,858,976	2,429,021	9,503,022	5,605,482	111,569	21,506,121	27,223,172	9,585,860	(6,275,451)	3,310,409	-	3,310,409
S367 Kansas State University	66,826,324	-	1,146,315	2,514,609	1,487,539	5,148,463	2,900,940	57,739	7,515,486	10,474,165	4,960,859	(1,209,374)	3,751,485	-	3,751,485
S379 Emporia State University	9,883,668	-	169,541	371,913	54,695	596,149	429,051	8,540	2,322,299	2,759,890	733,715	(677,040)	56,675	-	56,675
S385 Pittsburg State University	13,177,245	-	226,037	495,847	347,369	1,069,253	572,026	11,385	1,816,278	2,399,689	978,214	(313,680)	664,534	-	664,534
S450 Kansas Lottery	6,076,235	-	104,229	228,643	250,926	583,798	263,770	5,250	220,764	489,784	451,070	21,606	472,676	-	472,676
S561 Kansas Board of Regents	767,553	-	13,167	28,882	131,843	173,892	33,320	663	304,041	338,024	56,979	(34,726)	22,253	-	22,253
S682 Staff Benefits University of Kansas	46,149,941	-	791,640	1,736,577	-	2,528,217	2,003,375	39,874	9,293,954	11,337,203	3,425,945	(3,580,327)	(154,382)	-	(154,382)
S683 University of Kansas Medical Center	16,862,818	-	289,259	634,531	533,273	1,457,063	732,017	14,570	1,024,193	1,770,780	1,251,813	(505,734)	746,079	-	746,079
S715 Wichita State University	20,128,410	-	345,276	757,412	701,354	1,804,042	873,777	17,391	6,960,221	7,851,389	1,494,234	(1,708,205)	(213,971)	-	(213,971)
Other state agencies (less KPERS)	977,076,358	-	16,760,431	36,766,424	5,765,719	59,292,574	42,415,021	844,203	61,318,551	104,577,775	72,533,351	(17,287,625)	55,245,726	-	55,245,726
State Subtotal	\$ 1,300,391,843	\$ -	\$ 22,306,473	\$ 48,932,468	\$ 12,294,717	\$ 83,533,658	\$ 56,450,190	\$ 1,123,552	\$ 115,515,292	\$ 173,089,034	\$ 96,534,707	\$ (32,248,343)	\$ 64,286,364	\$ -	\$ 64,286,364
Employers: Others															
4930 North Central Kansas Technical College	\$ 176,591	\$ -	\$ 3,030	\$ 6,645	\$ 116,876	\$ 126,551	\$ 7,666	\$ 153	\$ -	\$ 7,819	\$ 13,109	\$ 33,805	\$ 46,914	\$ -	\$ 46,914
4931 North West Kansas Technical College	-	-	-	-	11,001	11,001	-	-	163,956	163,956	-	(40,692)	(40,692)	-	(40,692)
5045 Allen County Community College	38,423	-	659	1,446	19,960	22,065	1,668	33	159	1,860	2,852	7,773	10,625	-	10,625
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	85,131	-	1,460	3,203	57,690	62,353	3,696	74	78,219	81,989	6,320	(13,335)	(7,015)	-	(7,015)
5048 Hutchinson Community College	658,481	-	11,295	24,778	292,082	328,155	28,585	569	116,007	145,161	48,882	74,581	123,463	-	123,463
5049 Kansas City Kansas Community College	1,684,364	-	28,893	63,381	424,191	516,465	73,118	1,455	466,729	541,302	125,039	70,923	195,962	-	195,962
5050 Neosho County Community College	220,298	-	3,779	8,290	72,421	84,490	9,563	190	128,462	138,215	16,354	(19,708)	(3,354)	-	(3,354)
5107 Cowley County Community College	186,180	-	3,194	7,006	129,420	139,620	8,082	161	69,011	77,254	13,821	35,576	49,397	-	49,397
5108 Barton County Community College	121,793	-	2,089	4,583	24,185	30,857	5,287	105	64,685	70,077	9,041	(47,419)	(38,378)	-	(38,378)
5109 Butler County Community College	632,843	-	10,856	23,813	317,669	352,338	27,472	547	284,805	312,824	46,979	32,577	79,556	-	79,556
5110 Colby Community College	187,550	-	3,217	7,057	7,841	18,115	8,142	162	39,709	48,013	13,923	(6,623)	7,300	-	7,300
5111 Independence Community College	36,988	-	635	1,392	84,370	86,397	1,606	32	290,800	292,438	2,746	(56,003)	(53,257)	-	(53,257)

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5112 Labette Community College	\$ 58,516	\$ -	\$ 1,004	\$ 2,202	\$ 27,118	\$ 30,324	\$ 2,540	\$ 51	\$ -	\$ 2,591	\$ 4,344	\$ 11,415	\$ 15,759	\$ -	\$ 15,759
5113 Pratt Community College	114,031	-	1,956	4,291	12,441	18,688	4,950	99	38,430	43,479	8,465	(11,474)	(3,009)	-	(3,009)
5177 Cloud County Community College	110,312	-	1,892	4,151	64,884	70,927	4,789	95	2,365	7,249	8,189	15,604	23,793	-	23,793
5178 Dodge City Community College	404,326	-	6,935	15,214	208,558	230,707	17,552	349	4,750	22,651	30,015	65,970	95,985	-	95,985
5179 Fort Scott Community College	174,438	-	2,993	6,564	94,027	103,584	7,572	151	139,143	146,866	12,949	2,573	15,522	-	15,522
5180 Highland Community College	113,117	-	1,940	4,256	90,418	96,614	4,910	98	75,898	80,906	8,397	15,727	24,124	-	24,124
5404 Seward County Community College/Area Technical Sch	121,402	-	2,082	4,568	77,523	84,173	5,270	105	37,925	43,300	9,012	(16,615)	(7,603)	-	(7,603)
5406 Johnson County Community College	963,258	-	16,524	36,246	330,562	383,332	41,815	832	321,383	364,030	71,508	19,756	91,264	-	91,264
5596 NW Kansas Education Service Center	884,389	-	15,170	33,279	70,236	118,685	38,391	764	346,051	385,206	65,653	(37,182)	28,471	-	28,471
5600 SC Kansas Special Education Coop	973,043	-	16,691	36,615	68,123	121,429	42,240	841	395,698	438,779	72,234	(56,695)	15,539	-	15,539
5604 ANW Special Education Coop	633,235	-	10,862	23,828	162,449	197,139	27,489	547	722,292	750,328	47,008	(80,932)	(33,924)	-	(33,924)
5608 Tri County Special Education Coop	137,580	-	2,360	5,177	176,578	184,115	5,972	119	571,964	578,055	10,213	(185,273)	(175,060)	-	(175,060)
5609 NE Kansas Education Service Center	855,751	-	14,679	32,201	134,336	181,216	37,148	739	390,238	428,125	63,527	(94,812)	(31,285)	-	(31,285)
5612 SE Kansas Education Service Center	1,247,943	-	21,407	46,959	176,243	244,609	54,173	1,078	847,198	902,449	92,641	(114,166)	(21,525)	-	(21,525)
5624 Reno County Education Coop	418,938	-	7,186	15,764	11,420	34,370	18,186	362	260,506	279,054	31,100	(65,389)	(34,289)	-	(34,289)
5626 High Plains Educational Coop	704,928	-	12,092	26,526	313,540	352,158	30,601	609	499,710	530,920	52,330	(26,244)	26,086	-	26,086
5634 SW Kansas Coop District 613	560,563	-	9,616	21,093	86,200	116,909	24,334	484	116,997	141,815	41,613	(15,878)	25,735	-	25,735
5638 East Central Kansas Coop in Education	245,870	-	4,218	9,252	116,011	129,481	10,673	212	274,150	285,035	18,252	(10,214)	8,038	-	8,038
5655 Brown Co Kansas Special Educ Coop	-	-	-	-	31,971	31,971	-	-	54,456	54,456	-	894	894	-	894
5657 Doniphan County Education Coop	43,903	-	753	1,652	32,707	35,112	1,906	38	362,407	364,351	3,259	(72,153)	(68,894)	-	(68,894)
5671 Marion County Special Education Coop	427,745	-	7,338	16,096	272,423	295,857	18,568	370	179,613	198,551	31,754	31,112	62,866	-	62,866
5682 Sedgwick Co Area Educ Serv Coop 618	1,399,679	-	24,009	52,669	81,264	157,942	60,760	1,209	431,608	493,577	103,905	(68,376)	35,529	-	35,529
5688 Sumner County Education Services	81,283	-	1,394	3,059	23,210	27,663	3,528	70	175,921	179,519	6,034	(34,009)	(27,975)	-	(27,975)
9034 Three Lakes Educational Cooperative	535,252	-	9,181	20,141	209,686	239,008	23,235	462	46,443	70,140	39,734	87,235	126,969	-	126,969
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	214,231	-	3,675	8,061	39,238	50,974	9,300	185	207,254	216,739	15,903	(51,411)	(35,508)	-	(35,508)
9047 SW Plains Regional Service Center	250,110	-	4,290	9,411	22,442	36,143	10,857	216	462,254	473,327	18,567	(141,829)	(123,262)	-	(123,262)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	430,093	-	7,378	16,184	77,191	100,753	18,670	372	184,499	203,541	31,928	(21,688)	10,240	-	10,240
9056 Smoky Hill Education Service Center	29,095	-	499	1,095	56,030	57,624	1,263	25	191,848	193,136	2,160	(50,599)	(48,439)	-	(48,439)
9273 Nc Kansas Sp Ed Coop Interlocal 636	70,584	-	1,211	2,656	102,642	106,509	3,064	61	266,255	269,380	5,240	(29,214)	(23,974)	-	(23,974)
9274 Southeast Kansas Interlocal 637	447,185	-	7,671	16,827	105,174	129,672	19,412	386	309,206	329,004	33,197	(34,169)	(972)	-	(972)
9303 Wichita Area Technical College	47,100	-	807	1,772	89,339	91,918	2,045	41	167,506	169,592	3,496	276	3,772	-	3,772
9304 Manhattan Area Technical College	5,936	-	102	223	4,858	5,183	258	5	-	263	441	1,148	1,589	-	1,589
9305 Flint Hills Technical College	182,723	-	3,135	6,876	25,287	35,298	7,932	158	171,112	179,202	13,564	(40,243)	(26,679)	-	(26,679)
9395 Salina Area Technical College	34,183	-	586	1,286	28,400	30,272	1,484	30	37,250	38,764	2,538	(27,925)	(25,387)	-	(25,387)
9487 Western Kansas Com College Virtual Ed Consortium	119,902	-	2,057	4,512	25,496	32,065	5,205	104	65,172	70,481	8,901	8,592	17,493	-	17,493

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
9507 Butler Co Special Education Interlocal # 638	\$ 628,342	\$ -	\$ 10,779	\$ 23,644	\$ 393,540	\$ 427,963	\$ 27,276	\$ 543	\$ 404,825	\$ 432,644	\$ 46,645	\$ 123,320	\$ 169,965	\$ -	\$ 169,965
4828 USD 202 Turner	36,282,191	-	622,373	1,365,263	4,383,911	6,371,547	1,575,015	31,348	3,227,276	4,833,639	2,693,412	522,072	3,215,484	-	3,215,484
4829 USD 203 Piper	15,545,140	-	266,656	584,948	2,460,701	3,312,305	674,817	13,431	643,278	1,331,526	1,153,995	504,681	1,658,676	-	1,658,676
4871 USD 205 Bluestem	4,445,038	-	76,248	167,262	560,173	803,683	192,960	3,841	676,252	873,053	329,978	(30,688)	299,290	-	299,290
4882 USD 204 Bonner Springs	25,584,131	-	438,861	962,706	3,380,792	4,782,359	1,110,611	22,105	636,520	1,769,236	1,899,240	1,399,886	3,299,126	-	3,299,126
4912 USD 206 Remington-Whitewater	4,562,526	-	78,264	171,683	371,823	621,770	198,060	3,942	508,088	710,090	338,700	(76,820)	261,880	-	261,880
4977 USD 209 Moscow	2,239,382	-	38,414	84,266	155,994	278,674	97,212	1,935	372,993	472,140	166,241	(65,110)	101,131	-	101,131
4978 USD 233 Olathe	278,902,879	-	4,784,204	10,494,842	13,146,850	28,425,896	12,107,212	240,976	3,286,637	15,634,825	20,704,382	4,251,014	24,955,396	-	24,955,396
4979 USD 242 Weskan	1,020,991	-	17,513	38,419	31,145	87,077	44,321	882	56,955	102,158	75,793	(3,452)	72,341	-	72,341
4980 USD 250 Pittsburg	23,069,002	-	395,718	868,064	843,720	2,107,502	1,001,429	19,932	940,269	1,961,630	1,712,530	177,925	1,890,455	-	1,890,455
4981 USD 253 Emporia	48,157,218	-	826,072	1,812,109	866,988	3,505,169	2,090,511	41,609	1,070,093	3,202,213	3,574,956	197,908	3,772,864	-	3,772,864
4982 USD 259 Wichita	516,072,151	-	8,852,524	19,419,289	65,895,246	94,167,059	22,402,763	445,894	19,983,558	42,832,215	38,310,665	10,833,901	49,144,566	-	49,144,566
4983 USD 260 Derby	62,181,798	-	1,066,645	2,339,840	8,523,026	11,929,511	2,699,320	53,726	3,988,223	6,741,269	4,616,072	934,342	5,550,414	-	5,550,414
4984 USD 262 Valley Center	19,927,161	-	341,824	749,839	1,363,086	2,454,749	865,041	17,217	61,107	943,365	1,479,295	400,991	1,880,286	-	1,880,286
4985 USD 265 Goddard	43,464,614	-	745,577	1,635,531	3,822,477	6,203,585	1,886,805	37,554	580,642	2,505,001	3,226,600	733,429	3,960,029	-	3,960,029
4986 USD 266 Maize	48,012,853	-	823,596	1,806,677	5,078,910	7,709,183	2,084,245	41,484	3,500,260	5,625,989	3,564,239	(115,446)	3,448,793	-	3,448,793
4987 USD 268 Cheney	6,609,139	-	113,371	248,695	245,935	608,001	286,904	5,710	57,918	350,532	490,630	42,244	532,874	-	532,874
4988 USD 290 Ottawa	23,434,839	-	401,993	881,830	955,698	2,239,521	1,017,310	20,248	306,173	1,343,731	1,739,687	284,165	2,023,852	-	2,023,852
4990 USD 314 Brewster	1,312,134	-	22,508	49,374	177,747	249,629	56,960	1,134	52,629	110,723	97,406	43,717	141,123	-	141,123
4991 USD 348 Baldwin City	9,820,064	-	168,450	369,519	269,130	807,099	426,290	8,485	399,200	833,975	728,993	(79,108)	649,885	-	649,885
4992 USD 349 Stafford	2,409,841	-	41,337	90,680	99,113	231,130	104,612	2,082	50,639	157,333	178,895	13,706	192,601	-	192,601
4993 USD 352 Goodland	7,970,003	-	136,714	299,903	75,551	512,168	345,979	6,886	171,943	524,808	591,654	(23,177)	568,477	-	568,477
4994 USD 359 Argonia Public Schools	1,954,436	-	33,526	73,544	127,005	234,075	84,842	1,689	-	86,531	145,088	49,239	194,327	-	194,327
4995 USD 363 Holcomb	8,006,143	-	137,334	301,263	104,102	542,699	347,548	6,917	254,479	608,944	594,337	(83,740)	510,597	-	510,597
4996 USD 371 Montezuma	2,328,950	-	39,950	87,636	125,598	253,184	101,100	2,012	208,596	311,708	172,890	6,281	179,171	-	179,171
4997 USD 373 Newton	37,136,311	-	637,023	1,397,403	2,084,555	4,118,981	1,612,092	32,086	553,362	2,197,540	2,756,818	301,843	3,058,661	-	3,058,661
4998 USD 376 Sterling	4,512,295	-	77,403	169,793	331,569	578,765	195,879	3,899	397,696	597,474	334,971	5,549	340,520	-	340,520
4999 USD 383 Manhattan	61,488,547	-	1,054,753	2,313,754	8,168,860	11,537,367	2,669,226	53,127	6,217,174	8,939,527	4,564,608	1,369,942	5,934,550	-	5,934,550
5000 USD 385 Andover	38,042,749	-	652,572	1,431,511	1,943,681	4,027,764	1,651,441	32,870	1,195,094	2,879,405	2,824,107	405,250	3,229,357	-	3,229,357
5001 USD 386 Madison-Virgil	2,686,371	-	46,081	101,086	471,726	618,893	116,616	2,321	297,459	416,396	199,423	54,319	253,742	-	253,742
5002 USD 390 Hamilton	928,944	-	15,934	34,955	17,105	67,994	40,326	803	136,199	177,328	68,960	(53,882)	15,078	-	15,078
5004 USD 394 Rose Hill	11,419,231	-	195,882	429,694	675,731	1,301,307	495,710	9,866	683,404	1,188,980	847,708	5,723	853,431	-	853,431
5005 USD 396 Douglass Public Schools	6,224,253	-	106,769	234,213	210,215	551,197	270,196	5,378	242,779	518,353	462,058	(84,420)	377,638	-	377,638
5006 USD 398 Peabody-Burns	2,401,034	-	41,186	90,349	6,935	138,470	104,229	2,075	228,206	334,510	178,241	(103,806)	74,435	-	74,435
5007 USD 399 Paradise	1,581,293	-	27,125	59,502	12,320	98,947	68,644	1,366	57,620	127,630	117,387	(15,843)	101,544	-	101,544
5008 USD 404 Riverton	6,624,078	-	113,627	249,258	60,966	423,851	287,552	5,723	238,109	531,384	491,739	(44,700)	447,039	-	447,039

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
5010 USD 409 Atchison Public Schools	\$ 15,912,673	\$ -	\$ 272,960	\$ 598,778	\$ 1,559,970	\$ 2,431,708	\$ 690,771	\$ 13,749	\$ 945,706	\$ 1,650,226	\$ 1,181,279	\$ 68,780	\$ 1,250,059	\$ -	\$ 1,250,059
5011 USD 420 Osage City	5,459,244	-	93,646	205,426	782,876	1,081,948	236,987	4,717	410,540	652,244	405,268	(2,486)	402,782	-	402,782
5012 USD 421 Lyndon	3,604,356	-	61,828	135,628	355,842	553,298	156,466	3,114	20,000	179,580	267,570	105,841	373,411	-	373,411
5013 USD 443 Dodge City	62,626,308	-	1,074,270	2,356,567	4,967,754	8,398,591	2,718,617	54,110	3,689,666	6,462,393	4,649,070	753,442	5,402,512	-	5,402,512
5014 USD 446 Independence	15,554,468	-	266,816	585,299	158,990	1,011,105	675,222	13,439	240,049	928,710	1,154,687	(61,660)	1,093,027	-	1,093,027
5015 USD 448 Inman	3,653,152	-	62,665	137,465	298,553	498,683	158,584	3,156	723,693	885,433	271,192	(136,193)	134,999	-	134,999
5016 USD 449 Easton	5,372,090	-	92,151	202,146	95,706	390,003	233,203	4,642	367,382	605,227	398,798	(112,330)	286,468	-	286,468
5017 USD 453 Leavenworth	34,858,244	-	597,946	1,311,682	364,625	2,274,253	1,513,201	30,118	7,211,883	8,755,202	2,587,705	(3,774,477)	(1,186,772)	-	(1,186,772)
5018 USD 456 Marais Des Cygnes Valley	2,558,837	-	43,894	96,287	38,239	178,420	111,079	2,211	179,621	292,911	189,956	(34,490)	155,466	-	155,466
5019 USD 470 Arkansas City	23,925,470	-	410,410	900,292	1,650,859	2,961,561	1,038,608	20,672	704,907	1,764,187	1,776,110	605,279	2,381,389	-	2,381,389
5020 USD 475 Geary Co	75,064,638	-	1,287,633	2,824,609	4,614,814	8,727,056	3,258,566	64,857	3,238,549	6,561,972	5,572,431	1,455,252	7,027,683	-	7,027,683
5021 USD 477 Ingalls	2,335,995	-	40,070	87,901	35,649	163,620	101,406	2,018	416,800	520,224	173,413	(119,219)	54,194	-	54,194
5022 USD 480 Liberal	44,715,949	-	767,042	1,682,617	1,643,164	4,092,823	1,941,125	38,635	615,990	2,595,750	3,319,493	249,137	3,568,630	-	3,568,630
5024 USD 215 Lakin	6,029,462	-	103,427	226,883	863,216	1,193,526	261,740	5,210	762,515	1,029,465	447,598	(73,772)	373,826	-	373,826
5025 USD 234 Fort Scott	16,806,912	-	288,300	632,428	678,070	1,598,798	729,590	14,521	772,549	1,516,660	1,247,663	10,496	1,258,159	-	1,258,159
5026 USD 251 North Lyon	3,952,710	-	67,804	148,737	200,067	416,608	171,588	3,415	548,082	723,085	293,430	(96,224)	197,206	-	197,206
5027 USD 261 Haysville	54,013,285	-	926,525	2,032,467	4,601,953	7,560,945	2,344,724	46,668	1,278,850	3,670,242	4,009,681	1,128,518	5,138,199	-	5,138,199
5028 USD 267 Renwick	14,513,189	-	248,955	546,117	1,648,941	2,444,013	630,020	12,540	128,730	771,290	1,077,388	330,261	1,407,649	-	1,407,649
5029 USD 288 Central Heights	5,778,895	-	99,129	217,454	562,403	878,986	250,863	4,993	344,296	600,152	428,997	72,570	501,567	-	501,567
5031 USD 305 Salina	90,206,822	-	1,547,377	3,394,394	3,005,776	7,947,547	3,915,891	77,940	325,508	4,319,339	6,696,512	1,094,259	7,790,771	-	7,790,771
5032 USD 361 Anthony-Harper	7,498,355	-	128,624	282,156	367,215	777,995	325,505	6,479	486,624	818,608	556,641	35,314	591,955	-	591,955
5033 USD 378 Riley Co	5,176,647	-	88,798	194,792	256,869	540,459	224,719	4,473	215,520	444,712	384,289	101,734	486,023	-	486,023
5034 USD 403 Otis-Bison	2,556,293	-	43,850	96,191	248,099	388,140	110,969	2,209	324,004	437,182	189,767	2,337	192,104	-	192,104
5035 USD 413 Chanute	13,793,780	-	236,614	519,046	404,592	1,160,252	598,790	11,918	409,386	1,020,094	1,023,983	66,671	1,090,654	-	1,090,654
5036 USD 415 Hiawatha	7,556,936	-	129,629	284,360	378,396	792,385	328,048	6,529	158,772	493,349	560,990	4,589	565,579	-	565,579
5037 USD 418 McPherson	30,581,904	-	524,591	1,150,767	2,964,328	4,639,686	1,327,565	26,423	400,425	1,754,413	2,270,251	593,914	2,864,165	-	2,864,165
5038 USD 422 Kiowa County	2,943,984	-	50,500	110,779	24,057	185,336	127,799	2,544	684,964	815,307	218,547	(194,173)	24,374	-	24,374
5039 USD 439 Sedgwick Public Schools	4,576,290	-	78,501	172,201	611,284	861,986	198,657	3,954	226,297	428,908	339,721	53,561	393,282	-	393,282
5040 USD 445 Coffeyville	12,912,522	-	221,497	485,886	210,359	917,742	560,534	11,157	325,634	897,325	958,562	90,364	1,048,926	-	1,048,926
5041 USD 457 Garden City	68,736,270	-	1,179,079	2,586,478	670,201	4,435,758	2,983,851	59,389	3,539,126	6,582,366	5,102,644	(932,327)	4,170,317	-	4,170,317
5042 USD 458 Basehor-Linwood	20,335,596	-	348,829	765,209	4,000,428	5,114,466	882,771	17,570	853,203	1,753,544	1,509,615	1,080,245	2,589,860	-	2,589,860
5043 USD 465 Winfield	28,976,018	-	497,044	1,090,339	722,353	2,309,736	1,257,853	25,036	504,702	1,787,591	2,151,037	(75,746)	2,075,291	-	2,075,291
5056 USD 223 Barnes	3,273,028	-	56,144	123,161	24,416	203,721	142,083	2,828	207,891	352,802	242,974	(52,741)	190,233	-	190,233
5057 USD 258 Humboldt	5,556,379	-	95,312	209,081	257,625	562,018	241,203	4,801	175,585	421,589	412,478	59,252	471,730	-	471,730
5058 USD 273 Beloit	11,261,036	-	193,168	423,742	196,670	813,580	488,843	9,730	755,090	1,253,663	835,964	(37,667)	798,297	-	798,297
5059 USD 284 Chase County	3,651,521	-	62,637	137,403	175,252	375,292	158,513	3,155	103,178	264,846	271,071	16,882	287,953	-	287,953

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5060 USD 285 Cedar Vale	\$ 1,642,679	\$ -	\$ 28,178	\$ 61,812	\$ 166,807	\$ 256,797	\$ 71,309	\$ 1,419	\$ 53,318	\$ 126,046	\$ 121,944	\$ 7,964	\$ 129,908	\$ -	\$ 129,908
5061 USD 286 Chautauqua County	3,251,566	-	55,777	122,353	116,594	294,724	141,151	2,809	202,525	346,485	241,380	(42,366)	199,014	-	199,014
5062 USD 287 West Franklin	6,597,657	-	113,173	248,263	1,057,746	1,419,182	286,405	5,700	523,746	815,851	489,778	60,641	550,419	-	550,419
5063 USD 327 Ellsworth	5,081,404	-	87,164	191,208	168,845	447,217	220,584	4,390	99,072	324,046	377,218	8,620	385,838	-	385,838
5064 USD 338 Valley Falls	3,757,071	-	64,448	141,375	251,176	456,999	163,095	3,246	159,438	325,779	278,907	15,244	294,151	-	294,151
5065 USD 342 McLouth	3,695,620	-	63,394	139,063	120,996	323,453	160,427	3,193	206,917	370,537	274,345	(15,201)	259,144	-	259,144
5066 USD 380 Vermillion	4,450,126	-	76,336	167,454	10,368	254,158	193,181	3,845	392,515	589,541	330,356	(108,961)	221,395	-	221,395
5067 USD 389 Eureka	7,130,039	-	122,306	268,296	630,322	1,020,924	309,516	6,160	550,309	865,985	529,299	20,057	549,356	-	549,356
5068 USD 417 Council Grove	6,916,656	-	118,646	260,267	1,006,443	1,385,356	300,253	5,976	851,974	1,158,203	513,459	(35,725)	477,734	-	477,734
5069 USD 440 Halstead	5,972,969	-	102,458	224,757	13,232	340,447	259,287	5,161	217,508	481,956	443,404	(43,564)	399,840	-	399,840
5070 USD 464 Tonganoxie	15,090,975	-	258,866	567,859	560,973	1,387,698	655,101	13,039	300,670	968,810	1,120,280	218,775	1,339,055	-	1,339,055
5072 USD 482 Dighton	2,160,905	-	37,067	81,313	159,273	277,653	93,805	1,867	115,715	211,387	160,415	(5,677)	154,738	-	154,738
5073 USD 487 Herington	3,905,806	-	66,999	146,972	142,019	355,990	169,552	3,375	315,265	488,192	289,948	(80,747)	209,201	-	209,201
5076 USD 217 Rolla	2,008,712	-	34,457	75,586	14,309	124,352	87,198	1,736	220,593	309,527	149,117	(67,438)	81,679	-	81,679
5077 USD 218 Elkhart	5,303,659	-	90,977	199,571	359,188	649,736	230,233	4,582	518,487	753,302	393,718	(106,205)	287,513	-	287,513
5078 USD 226 Meade	4,152,916	-	71,238	156,270	580,189	807,697	180,279	3,588	390,287	574,154	308,292	15,962	324,254	-	324,254
5079 USD 235 Uniontown	4,687,255	-	80,404	176,377	191,004	447,785	203,474	4,050	210,717	418,241	347,959	(24,685)	323,274	-	323,274
5080 USD 252 Southern Lyon County	4,846,754	-	83,140	182,379	340,144	605,663	210,398	4,188	89,533	304,119	359,799	92,700	452,499	-	452,499
5081 USD 254 Barber County North	4,132,041	-	70,879	155,485	248,462	474,826	179,372	3,570	208,966	391,908	306,742	12,528	319,270	-	319,270
5082 USD 269 Palco	1,304,371	-	22,375	49,082	3,160	74,617	56,623	1,127	337,208	394,958	96,830	(99,691)	(2,861)	-	(2,861)
5083 USD 270 Plainville	3,024,353	-	51,878	113,803	318,024	483,705	131,288	2,613	395,705	529,606	224,513	(14,596)	209,917	-	209,917
5087 USD 281 Hill City	3,325,542	-	57,045	125,137	149,238	331,420	144,362	2,873	130,072	277,307	246,872	66,486	313,358	-	313,358
5088 USD 289 Wellsville	6,223,209	-	106,751	234,173	-	340,924	270,150	5,377	351,795	627,322	461,981	(184,644)	277,337	-	277,337
5089 USD 298 Lincoln	3,334,675	-	57,202	125,481	64,266	246,949	144,759	2,881	160,661	308,301	247,550	16,421	263,971	-	263,971
5090 USD 303 Ness City	2,654,667	-	45,538	99,893	192,777	338,208	115,239	2,294	47,639	165,172	197,069	80,130	277,199	-	277,199
5092 USD 321 Kaw Valley	12,297,749	-	210,952	462,752	776,810	1,450,514	533,847	10,625	351,327	895,799	912,925	236,239	1,149,164	-	1,149,164
5093 USD 322 Onaga-Havensville-Wheaton	2,836,346	-	48,653	106,729	299,259	454,641	123,126	2,451	207,800	333,377	210,556	31,443	241,999	-	241,999
5095 USD 329 Mill Creek Valley	4,905,074	-	84,139	184,573	387,595	656,307	212,930	4,238	562,918	780,086	364,129	(32,399)	331,730	-	331,730
5096 USD 346 Jayhawk	4,922,492	-	84,438	185,229	283,603	553,270	213,686	4,253	82,327	300,266	365,422	58,290	423,712	-	423,712
5098 USD 360 Caldwell	2,636,793	-	45,231	99,220	127,143	271,594	114,464	2,278	20,126	136,868	195,743	52,469	248,212	-	248,212
5099 USD 365 Garnett	8,920,605	-	153,021	335,674	110,036	598,731	387,245	7,708	277,108	672,061	662,222	(37,420)	624,802	-	624,802
5100 USD 367 Osawatomie	10,299,801	-	176,679	387,571	495,608	1,059,858	447,116	8,899	364,733	820,748	764,607	150,985	915,592	-	915,592
5101 USD 372 Silver Lake	6,573,390	-	112,757	247,350	255,679	615,786	285,352	5,680	295,304	586,336	487,976	46,188	534,164	-	534,164
5102 USD 379 Clay Center	15,116,938	-	259,311	568,836	684,705	1,512,852	656,228	13,061	849,232	1,518,521	1,122,207	(260,953)	861,254	-	861,254
5103 USD 382 Pratt	8,459,134	-	145,105	318,309	431,980	895,394	367,212	7,309	628,727	1,003,248	627,965	(129,539)	498,426	-	498,426
5104 USD 419 Canton-Galva	3,171,066	-	54,395	119,324	278,503	452,222	137,656	2,740	689,071	829,467	235,404	(137,349)	98,055	-	98,055



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
5105 USD 459 Bucklin	\$ 2,187,390	\$ -	\$ 37,522	\$ 82,309	\$ 180,001	\$ 299,832	\$ 94,955	\$ 1,890	\$ 296,554	\$ 393,399	\$ 162,381	\$ (59,406)	\$ 102,975	\$ -	\$ 102,975
5106 USD 483 Kismet-Plains	7,188,359	-	123,307	270,491	225,106	618,904	312,048	6,211	254,615	572,874	533,629	(16,152)	517,477	-	517,477
5116 USD 210 Hugoton	9,875,513	-	169,401	371,606	1,112,500	1,653,507	428,697	8,533	728,870	1,166,100	733,110	364	733,474	-	733,474
5117 USD 212 Northern Valley	1,799,634	-	30,870	67,718	31,462	130,050	78,122	1,555	310,815	390,492	133,596	(70,110)	63,486	-	63,486
5118 USD 214 Ulysses	13,787,517	-	236,507	518,811	2,033,718	2,789,036	598,518	11,913	1,539,385	2,149,816	1,023,518	42,249	1,065,767	-	1,065,767
5119 USD 219 Minneola	2,639,794	-	45,282	99,333	194,571	339,186	114,594	2,281	44,974	161,849	195,965	64,321	260,286	-	260,286
5120 USD 231 Gardner	57,925,159	-	993,628	2,179,667	6,153,281	9,326,576	2,514,539	50,048	-	2,564,587	4,300,080	2,305,593	6,605,673	-	6,605,673
5122 USD 255 South Barber County	2,419,365	-	41,501	91,038	98,702	231,241	105,025	2,090	85,889	193,004	179,602	(841)	178,761	-	178,761
5123 USD 256 Marmaton Valley	2,323,013	-	39,848	87,413	-	127,261	100,842	2,007	181,446	284,295	172,449	(83,795)	88,654	-	88,654
5125 USD 320 Wamego	17,168,118	-	294,496	646,019	575,117	1,515,632	745,270	14,834	252,899	1,013,003	1,274,477	134,279	1,408,756	-	1,408,756
5127 USD 332 Cunningham	2,110,478	-	36,203	79,415	35,921	151,539	91,616	1,823	110,542	203,981	156,672	(83,692)	72,980	-	72,980
5128 USD 335 North Jackson	3,174,785	-	54,459	119,464	116,593	290,516	137,818	2,743	66,484	207,045	235,680	12,846	248,526	-	248,526
5129 USD 337 Royal Valley	8,787,004	-	150,730	330,646	436,795	918,171	381,445	7,592	57,273	446,310	652,304	40,732	693,036	-	693,036
5130 USD 343 Perry	5,914,583	-	101,457	222,560	79,789	403,806	256,753	5,110	1,314,594	1,576,457	439,070	(397,666)	41,404	-	41,404
5131 USD 364 Marysville	8,274,780	-	141,943	311,372	186,517	639,832	359,209	7,150	250,124	616,483	614,279	(111,307)	502,972	-	502,972
5132 USD 368 Paola	31,081,734	-	533,165	1,169,575	1,681,260	3,384,000	1,349,262	26,855	624,301	2,000,418	2,307,355	251,310	2,558,665	-	2,558,665
5133 USD 381 Spearville-Windthors	3,107,658	-	53,307	116,938	737,277	907,522	134,904	2,685	433,822	571,411	230,697	99,941	330,638	-	330,638
5134 USD 393 Solomon	2,710,965	-	46,503	102,011	17,214	165,728	117,683	2,342	210,476	330,501	201,249	(52,286)	148,963	-	148,963
5135 USD 402 Augusta	15,402,993	-	264,217	579,600	790,035	1,633,852	668,646	13,308	609,161	1,291,115	1,143,443	123,198	1,266,641	-	1,266,641
5137 USD 432 Victoria	2,548,008	-	43,708	95,879	341,638	481,225	110,609	2,202	118,478	231,289	189,152	41,465	230,617	-	230,617
5138 USD 454 Burlingame Public Schools	2,330,319	-	39,973	87,688	124,868	252,529	101,159	2,013	285,531	388,703	172,991	(21,300)	151,691	-	151,691
5140 USD 463 Udall	3,112,224	-	53,386	117,110	217,355	387,851	135,102	2,689	321,282	459,073	231,036	5,947	236,983	-	236,983
5141 USD 467 Wichita County Schools	4,315,612	-	74,029	162,392	234,976	471,397	187,341	3,729	124,718	315,788	320,370	(17,195)	303,175	-	303,175
5142 USD 474 Haviland	979,501	-	16,802	36,858	89,397	143,057	42,520	846	138,286	181,652	72,713	(8,407)	64,306	-	64,306
5143 USD 211 Norton	5,892,143	-	101,072	221,716	45,072	367,860	255,779	5,091	140,905	401,775	437,404	(45,849)	391,555	-	391,555
5144 USD 216 Deerfield	2,769,611	-	47,509	104,218	-	151,727	120,229	2,393	263,699	386,321	205,602	(105,546)	100,056	-	100,056
5145 USD 227 Jetmore	2,700,658	-	46,326	101,623	92,824	240,773	117,236	2,333	90,765	210,334	200,484	18,456	218,940	-	218,940
5147 USD 232 De Soto	57,604,790	-	988,132	2,167,612	2,328,019	5,483,763	2,500,632	49,771	811,698	3,362,101	4,276,297	547,344	4,823,641	-	4,823,641
5148 USD 239 North Ottawa County	5,859,851	-	100,518	220,500	165,892	486,910	254,377	5,063	36,570	296,010	435,007	68,131	503,138	-	503,138
5149 USD 244 Burlington	11,885,725	-	203,883	447,248	1,357,341	2,008,472	515,961	10,269	177,346	703,576	882,338	264,477	1,146,815	-	1,146,815
5150 USD 257 Iola	10,163,068	-	174,334	382,426	682,823	1,239,583	441,180	8,781	1,194,606	1,644,567	754,456	(248,430)	506,026	-	506,026
5151 USD 274 Oakley	3,643,823	-	62,505	137,113	579,126	778,744	158,179	3,148	517,330	678,657	270,500	(19,860)	250,640	-	250,640
5152 USD 282 West Elk	5,860,960	-	100,536	220,542	248,384	569,462	254,425	5,064	373,125	632,614	435,089	(48,292)	386,797	-	386,797
5153 USD 283 Elk Valley	1,603,995	-	27,515	60,357	95,280	183,152	69,630	1,386	309,053	380,069	119,073	(70,412)	48,661	-	48,661
5154 USD 299 Sylvan Grove	2,073,229	-	35,563	78,014	101,418	214,995	89,999	1,791	175,587	267,377	153,906	(7,861)	146,045	-	146,045
5155 USD 311 Pretty Prairie	2,280,023	-	39,111	85,795	17,929	142,835	98,976	1,970	259,177	360,123	169,258	(76,393)	92,865	-	92,865

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5156 USD 315 Colby	\$ 6,835,373	\$ -	\$ 117,252	\$ 257,208	\$ 52,759	\$ 427,219	\$ 296,724	\$ 5,906	\$ 749,078	\$ 1,051,708	\$ 507,425	\$ (186,131)	\$ 321,294	\$ -	\$ 321,294
5157 USD 326 Logan	1,617,694	-	27,749	60,872	25,385	114,006	70,224	1,398	107,606	179,228	120,090	(37,891)	82,199	-	82,199
5158 USD 331 Kingman-Norwich	7,577,355	-	129,979	285,128	174,536	589,643	328,934	6,547	315,894	651,375	562,506	(54,926)	507,580	-	507,580
5159 USD 333 Concordia	11,156,987	-	191,383	419,826	159,055	770,264	484,326	9,640	570,974	1,064,940	828,240	(233,556)	594,684	-	594,684
5160 USD 347 Kinsley-Offerle	3,264,417	-	55,997	122,837	134,101	312,935	141,709	2,821	252,307	396,837	242,334	(36,120)	206,214	-	206,214
5161 USD 356 Conway Springs	4,517,970	-	77,500	170,007	166,950	414,457	196,126	3,904	29,468	229,498	335,392	23,984	359,376	-	359,376
5162 USD 377 Atchison Co Community	4,529,713	-	77,701	170,449	47,337	295,487	196,635	3,914	446,322	646,871	336,264	(134,483)	201,781	-	201,781
5163 USD 395 LaCrosse	2,866,680	-	49,174	107,870	31,831	188,875	124,443	2,477	90,836	217,756	212,808	(7,696)	205,112	-	205,112
5164 USD 412 Hoxie Community Schools	3,084,369	-	52,908	116,062	231,175	400,145	133,893	2,665	157,172	293,730	228,968	15,427	244,395	-	244,395
5166 USD 429 Troy	2,208,787	-	37,889	83,114	562,264	683,267	95,884	1,908	800,466	898,258	163,970	(61,996)	101,974	-	101,974
5167 USD 430 South Brown County	5,789,854	-	99,318	217,867	40,911	358,096	251,338	5,003	208,693	465,034	429,810	(35,011)	394,799	-	394,799
5168 USD 431 Hoisington	5,985,624	-	102,675	225,233	411,647	739,555	259,837	5,172	169,785	434,794	444,343	176,470	620,813	-	620,813
5171 USD 444 Little River	2,779,592	-	47,680	104,593	93,628	245,901	120,662	2,402	428,973	552,037	206,343	(53,628)	152,715	-	152,715
5172 USD 447 Cherryvale	7,549,304	-	129,498	284,073	157,739	571,310	327,716	6,523	151,991	486,230	560,423	21,361	581,784	-	581,784
5173 USD 452 Stanton Co	4,163,615	-	71,422	156,673	485,476	713,571	180,743	3,597	480,676	665,016	309,086	21,309	330,395	-	330,395
5174 USD 460 Hesston	6,012,762	-	103,141	226,254	268,605	598,000	261,015	5,195	295,370	561,580	446,358	(40,559)	405,799	-	405,799
5175 USD 462 Central	3,211,447	-	55,088	120,844	33,708	209,640	139,409	2,775	152,549	294,733	238,402	(30,977)	207,425	-	207,425
5176 USD 469 Lansing	23,100,706	-	396,262	869,257	3,718,317	4,983,836	1,002,805	19,959	1,419,021	2,441,785	1,714,883	1,724,935	3,439,818	-	3,439,818
5185 USD 229 Blue Valley	209,403,231	-	3,592,031	7,879,638	9,705,262	21,176,931	9,090,223	180,928	7,453,381	16,724,532	15,545,069	1,382,238	16,927,307	-	16,927,307
5186 USD 237 Smith Center	4,032,166	-	69,166	151,726	357,038	577,930	175,037	3,484	65,780	244,301	299,328	64,226	363,554	-	363,554
5187 USD 240 Twin Valley	4,862,280	-	83,406	182,963	117,460	383,829	211,072	4,201	154,967	370,240	360,952	14,241	375,193	-	375,193
5188 USD 271 Stockton	2,483,948	-	42,609	93,469	46,962	183,040	107,829	2,146	129,667	239,642	184,396	(27,063)	157,333	-	157,333
5189 USD 291 Grinnell	970,238	-	16,643	36,509	142,943	196,095	42,118	838	159,092	202,048	72,026	(2,270)	69,756	-	69,756
5190 USD 297 St Francis Schools	2,807,969	-	48,167	105,661	38,954	192,782	121,894	2,426	88,099	212,419	208,450	(23,051)	185,399	-	185,399
5191 USD 309 Nickerson	9,626,773	-	165,135	362,246	341,788	869,169	417,900	8,318	337,950	764,168	714,644	101,584	816,228	-	816,228
5192 USD 310 Fairfield	3,263,113	-	55,974	122,788	153,217	331,979	141,652	2,819	244,707	389,178	242,237	14,584	256,821	-	256,821
5193 USD 313 Buhler	15,976,538	-	274,056	601,181	372,161	1,247,398	693,544	13,804	1,038,166	1,745,514	1,186,020	(264,685)	921,335	-	921,335
5195 USD 323 Rock Creek	7,568,156	-	129,821	284,782	577,411	992,014	328,535	6,539	112,663	447,737	561,823	149,701	711,524	-	711,524
5196 USD 341 Oskaloosa	5,337,842	-	91,564	200,858	1,425,242	1,717,664	231,716	4,612	1,107,529	1,343,857	396,255	241,625	637,880	-	637,880
5197 USD 351 Macksville	2,900,146	-	49,748	109,130	165,213	324,091	125,896	2,506	310,838	439,240	215,293	(27,074)	188,219	-	188,219
5198 USD 353 Wellington	15,376,377	-	263,761	578,598	2,972,986	3,815,345	667,491	13,285	2,159,012	2,839,788	1,141,467	(194,730)	946,737	-	946,737
5199 USD 355 Ellinwood	4,124,735	-	70,754	155,210	638,171	864,135	179,055	3,564	588,269	770,888	306,200	100,555	406,755	-	406,755
5200 USD 362 Prairie View	9,762,918	-	167,470	367,369	972,338	1,507,177	423,810	8,435	810,944	1,243,189	724,751	12,084	736,835	-	736,835
5201 USD 369 Burrton	2,227,705	-	38,213	83,826	85,559	207,598	96,705	1,925	384,049	482,679	165,374	(79,206)	86,168	-	86,168
5202 USD 392 Osborne County	2,538,810	-	43,550	95,533	194,795	333,878	110,210	2,194	214,066	326,470	188,469	(35,317)	153,152	-	153,152
5203 USD 400 Smoky Valley	7,516,947	-	128,943	282,855	195,349	607,147	326,312	6,495	208,830	541,637	558,021	(59,113)	498,908	-	498,908



**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5204 USD 405 Lyons	\$ 10,721,544	\$ -	\$ 183,913	\$ 403,441	\$ 460,405	\$ 1,047,759	\$ 465,424	\$ 9,264	\$ 1,008,111	\$ 1,482,799	\$ 795,915	\$ (52,210)	\$ 743,705	\$ -	\$ 743,705
5205 USD 408 Marion	4,415,225	-	75,737	166,141	45,445	287,323	191,666	3,815	199,249	394,730	327,765	(72,288)	255,477	-	255,477
5206 USD 410 Durham Hillsboro Lehigh	4,931,755	-	84,597	185,577	486,835	757,009	214,088	4,261	581,533	799,882	366,109	(52,186)	313,923	-	313,923
5207 USD 416 Louisburg	10,699,299	-	183,532	402,604	203,930	790,066	464,458	9,244	433,441	907,143	794,263	(157,956)	636,307	-	636,307
5208 USD 423 Moundridge	3,094,546	-	53,083	116,445	592,819	762,347	134,335	2,674	456,437	593,446	229,724	113,052	342,776	-	342,776
5210 USD 428 Great Bend	34,407,667	-	590,217	1,294,727	1,198,611	3,083,555	1,493,642	29,729	1,512,829	3,036,200	2,554,256	109,392	2,663,648	-	2,663,648
5212 USD 434 Santa Fe Trail	7,869,346	-	134,988	296,116	174,988	606,092	341,609	6,799	199,052	547,460	584,182	(14,240)	569,942	-	569,942
5213 USD 436 Caney Valley	6,194,049	-	106,251	233,076	120,308	459,635	268,885	5,352	313,189	587,426	459,816	(20,997)	438,819	-	438,819
5214 USD 450 Shawnee Heights	30,409,684	-	521,638	1,144,287	632,352	2,298,277	1,320,089	26,274	1,093,004	2,439,367	2,257,466	11,128	2,268,594	-	2,268,594
5215 USD 466 Scott Co	7,692,364	-	131,952	289,456	377,908	799,316	333,927	6,646	263,276	603,849	571,043	(32,590)	538,453	-	538,453
5216 USD 473 Chapman	10,374,429	-	177,959	390,380	421,287	989,626	450,355	8,964	-	459,319	770,147	272,701	1,042,848	-	1,042,848
5217 USD 476 Copeland	1,161,376	-	19,922	43,701	-	63,623	50,415	1,003	157,202	208,620	86,215	(44,763)	41,452	-	41,452
5218 USD 481 Rural Vista	2,977,123	-	51,069	112,026	338,629	501,724	129,237	2,572	362,247	494,056	221,007	(31,767)	189,240	-	189,240
5219 USD 241 Wallace County Schools	2,165,928	-	37,154	81,502	228,534	347,190	94,023	1,871	245,113	341,007	160,788	(25,600)	135,188	-	135,188
5220 USD 243 Lebo-Waverly	4,160,809	-	71,373	156,567	433,974	661,914	180,621	3,595	1,580,218	1,764,434	308,878	(386,014)	(77,136)	-	(77,136)
5222 USD 307 Ell-Saline	3,887,280	-	66,681	146,275	89,079	302,035	168,747	3,359	104,979	277,085	288,573	(30,270)	258,303	-	258,303
5223 USD 339 Jefferson County North	3,870,188	-	66,388	145,631	32,760	244,779	168,005	3,344	239,586	410,935	287,304	(59,004)	228,300	-	228,300
5226 USD 272 Wacanda	2,060,378	-	35,343	77,530	150,722	263,595	89,441	1,780	475,233	566,454	152,952	(131,034)	21,918	-	21,918
5227 USD 275 Triplains	760,899	-	13,052	28,632	33,685	75,369	33,031	657	150,151	183,839	56,485	(38,762)	17,723	-	17,723
5228 USD 292 Wheatland	1,550,828	-	26,602	58,356	186,563	271,521	67,322	1,340	76,181	144,843	115,126	24,785	139,911	-	139,911
5229 USD 294 Oberlin	3,694,641	-	63,377	139,026	84,991	287,394	160,385	3,192	154,731	318,308	274,272	(55,402)	218,870	-	218,870
5230 USD 312 Haven	7,483,416	-	128,368	281,594	180,726	590,688	324,856	6,466	592,089	923,411	555,532	(105,537)	449,995	-	449,995
5231 USD 336 Holton	16,807,304	-	288,306	632,442	1,864,321	2,785,069	729,607	14,522	779,115	1,523,244	1,247,692	366,288	1,613,980	-	1,613,980
5233 USD 437 Auburn-Washburn	51,733,131	-	887,412	1,946,667	2,508,046	5,342,125	2,245,742	44,698	1,799,941	4,090,381	3,840,414	7,213	3,847,627	-	3,847,627
5235 USD 479 Crest	2,455,636	-	42,124	92,403	311,192	445,719	106,599	2,122	134,482	243,203	182,294	24,574	206,868	-	206,868
5236 USD 330 Mission Valley	5,470,269	-	93,835	205,841	93,301	392,977	237,465	4,726	111,309	353,500	406,086	29,977	436,063	-	436,063
5237 USD 334 Southern Cloud County	2,328,036	-	39,935	87,602	2,449	129,986	101,060	2,011	283,937	387,008	172,822	(106,265)	66,557	-	66,557
5238 USD 387 Altoona-Midway	2,220,464	-	38,090	83,554	195,080	316,724	96,391	1,919	113,178	211,488	164,836	2,914	167,750	-	167,750
5239 USD 401 Chase Raymond	1,798,134	-	30,844	67,662	90,698	189,204	78,057	1,554	156,412	236,023	133,485	12,055	145,540	-	145,540
5240 USD 494 Syracuse	3,948,340	-	67,729	148,572	200,827	417,128	171,398	3,411	304,020	478,829	293,105	(50,041)	243,064	-	243,064
5241 USD 300 Commanche County	2,474,423	-	42,445	93,110	314,011	449,566	107,415	2,138	162,308	271,861	183,689	75,086	258,775	-	258,775
5250 USD 306 SE of Saline	5,910,474	-	101,387	222,405	165,391	489,183	256,574	5,107	355,959	617,640	438,765	(35,116)	403,649	-	403,649
5251 USD 384 Blue Valley	2,035,719	-	34,920	76,602	57,131	168,653	88,371	1,759	61,041	151,171	151,122	5,500	156,622	-	156,622
5267 USD 397 Centre	2,187,455	-	37,523	82,312	237,360	357,195	94,958	1,890	148,114	244,962	162,386	41,037	203,423	-	203,423
5268 USD 220 Ashland	2,313,946	-	39,692	87,071	244,663	371,426	100,449	1,999	170,968	273,416	171,776	13,234	185,010	-	185,010
5270 USD 224 Clifton-Clyde	2,966,946	-	50,894	111,643	71,349	233,886	128,796	2,563	114,308	245,667	220,252	9,802	230,054	-	230,054

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5271 USD 225 Fowler	\$ 1,792,915	\$ -	\$ 30,755	\$ 67,466	\$ 138,910	\$ 237,131	\$ 77,831	\$ 1,549	\$ 130,509	\$ 209,889	\$ 133,097	\$ (19,411)	\$ 113,686	\$ -	\$ 113,686
5272 USD 230 Spring Hill	27,238,553	-	467,241	1,024,960	2,500,346	3,992,547	1,182,429	23,535	-	1,205,964	2,022,057	1,024,042	3,046,099	-	3,046,099
5274 USD 249 Frontenac	7,308,456	-	125,367	275,010	586,725	987,102	317,261	6,315	53,568	377,144	542,544	133,455	675,999	-	675,999
5275 USD 263 Mulvane	17,340,207	-	297,448	652,495	1,304,203	2,254,146	752,741	14,982	182,319	950,042	1,287,252	220,826	1,508,078	-	1,508,078
5276 USD 264 Clearwater	9,034,245	-	154,971	339,950	275,740	770,661	392,178	7,806	207,009	606,993	670,658	(11,535)	659,123	-	659,123
5278 USD 293 Quinter	2,771,438	-	47,540	104,286	382,476	534,302	120,308	2,395	173,662	296,365	205,738	29,304	235,042	-	235,042
5280 USD 308 Hutchinson	45,634,064	-	782,791	1,717,165	3,015,924	5,515,880	1,980,981	39,429	2,739,617	4,760,027	3,387,649	(20,887)	3,366,762	-	3,366,762
5281 USD 316 Golden Plains	1,871,653	-	32,106	70,428	163,499	266,033	81,249	1,617	167,792	250,658	138,942	(5,952)	132,990	-	132,990
5283 USD 325 Phillipsburg	4,765,667	-	81,749	179,327	180,757	441,833	206,878	4,118	251,490	462,486	353,780	(46,190)	307,590	-	307,590
5284 USD 340 Jefferson West	6,802,625	-	116,689	255,976	466,965	839,630	295,303	5,878	87,504	388,685	504,994	113,773	618,767	-	618,767
5285 USD 344 Pleasanton	3,610,880	-	61,940	135,874	210,506	408,320	156,749	3,120	9,473	169,342	268,054	97,327	365,381	-	365,381
5286 USD 350 St John-Hudson	3,312,104	-	56,815	124,631	401,285	582,731	143,779	2,862	322,658	469,299	245,874	12,528	258,402	-	258,402
5287 USD 357 Belle Plaine	5,251,928	-	90,090	197,625	279,474	567,189	227,987	4,538	317,662	550,187	389,877	(53,310)	336,567	-	336,567
5288 USD 358 Oxford	2,970,208	-	50,950	111,766	104,379	267,095	128,937	2,566	150,474	281,977	220,494	724	221,218	-	221,218
5289 USD 366 Woodson	4,209,540	-	72,209	158,401	159,109	389,719	182,737	3,637	-	186,374	312,496	65,685	378,181	-	378,181
5291 USD 374 Sublette	5,596,563	-	96,001	210,593	51,815	358,409	242,948	4,836	239,513	487,297	415,461	(93,944)	321,517	-	321,517
5292 USD 375 Circle	14,426,688	-	247,471	542,862	-	790,333	626,265	12,465	848,546	1,487,276	1,070,967	(379,693)	691,274	-	691,274
5293 USD 388 Ellis	3,461,361	-	59,375	130,248	179,641	369,264	150,258	2,991	195,873	349,122	256,954	(2,117)	254,837	-	254,837
5294 USD 407 Russell County	7,848,536	-	134,631	295,333	148,480	578,444	340,706	6,781	55,214	402,701	582,637	49,805	632,442	-	632,442
5295 USD 411 Goessel	2,361,958	-	40,516	88,878	69,855	199,249	102,533	2,041	87,298	191,872	175,340	(25,711)	149,629	-	149,629
5296 USD 435 Abilene	12,365,397	-	212,112	465,298	278,976	956,386	536,784	10,684	98,958	646,426	917,946	89,514	1,007,460	-	1,007,460
5297 USD 461 Neodesha	6,371,358	-	109,293	239,748	577,711	926,752	276,582	5,505	365,819	647,906	472,978	17,497	490,475	-	490,475
5298 USD 468 Healy	932,858	-	16,002	35,103	71,566	122,671	40,496	806	95,368	136,670	69,251	(38,821)	30,430	-	30,430
5299 USD 471 Dexter	1,555,917	-	26,690	58,548	72,278	157,516	67,543	1,344	103,003	171,890	115,504	(12,665)	102,839	-	102,839
5300 USD 484 Fredonia	5,566,621	-	95,488	209,466	50,350	355,304	241,648	4,810	157,778	404,236	413,239	(56,106)	357,133	-	357,133
5302 USD 489 Hays	27,470,919	-	471,227	1,033,704	339,160	1,844,091	1,192,516	23,735	1,367,887	2,584,138	2,039,306	(563,786)	1,475,520	-	1,475,520
5303 USD 490 El Dorado	15,579,062	-	267,238	586,225	614,840	1,468,303	676,289	13,461	8,219,843	8,909,593	1,156,513	(4,181,837)	(3,025,324)	-	(3,025,324)
5304 USD 491 Eudora	12,927,722	-	221,757	486,457	674,160	1,382,374	561,194	11,170	183,458	755,822	959,691	178,484	1,138,175	-	1,138,175
5305 USD 492 Flinthills	2,720,750	-	46,671	102,379	193,747	342,797	118,108	2,351	69,891	190,350	201,975	90,603	292,578	-	292,578
5306 USD 495 Fort Larned	10,709,476	-	183,706	402,987	-	586,693	464,900	9,253	1,076,317	1,550,470	795,019	(346,276)	448,743	-	448,743
5307 USD 496 Pawnee Heights	1,673,144	-	28,700	62,959	252,293	343,952	72,631	1,446	31,654	105,731	124,206	76,451	200,657	-	200,657
5308 USD 497 Lawrence	102,568,631	-	1,759,427	3,859,557	15,476,488	21,095,472	4,452,518	88,621	12,965,894	17,507,033	7,614,192	1,166,759	8,780,951	-	8,780,951
5309 USD 499 Galena	6,840,657	-	117,342	257,407	202,784	577,533	296,954	5,910	489,625	792,489	507,817	9,002	516,819	-	516,819
5310 USD 502 Lewis	1,016,685	-	17,440	38,257	78,276	133,973	44,134	878	47,120	92,132	75,474	17,133	92,607	-	92,607
5312 USD 345 Seaman	34,939,397	-	599,338	1,314,735	1,099,730	3,013,803	1,516,724	30,188	1,282,324	2,829,236	2,593,729	152,611	2,746,340	-	2,746,340
5313 USD 438 Skyline	3,664,307	-	62,856	137,884	654,641	855,381	159,068	3,166	435,059	597,293	272,020	(3,580)	268,440	-	268,440

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
5314 USD 501 Topeka Public Schools	\$ 143,320,910	\$ -	\$ 2,458,477	\$ 5,393,025	\$ 5,412,407	\$ 13,263,909	\$ 6,221,580	\$ 123,831	\$ 4,303,941	\$ 10,649,352	\$ 10,639,441	\$ 1,095,442	\$ 11,734,883	\$ 5,102	\$ 11,739,985
5316 USD 208 Trego County	3,701,099	-	63,487	139,269	268,075	470,831	160,665	3,198	225,563	389,426	274,751	(26,266)	248,485	-	248,485
5317 USD 246 Arma	4,556,720	-	78,165	171,465	80,668	330,298	197,808	3,937	262,528	464,273	338,269	(36,219)	302,050	-	302,050
5318 USD 247 Cherokee	5,149,639	-	88,335	193,776	51,763	333,874	223,547	4,449	1,020,802	1,248,798	382,284	(227,053)	155,231	-	155,231
5319 USD 248 Girard	7,571,875	-	129,886	284,922	719,940	1,134,748	328,696	6,542	797,007	1,132,245	562,099	(4,136)	557,963	-	557,963
5320 USD 426 Pike Valley	2,188,173	-	37,535	82,339	32,943	152,817	94,989	1,891	267,439	364,319	162,439	(56,981)	105,458	-	105,458
5321 USD 498 Valley Heights	4,021,794	-	68,989	151,336	285,432	505,757	174,587	3,475	197,528	375,590	298,558	95,435	393,993	-	393,993
5322 USD 504 Oswego	4,471,719	-	76,706	168,266	166,033	411,005	194,118	3,864	180,856	378,838	331,958	24,611	356,569	-	356,569
5324 USD 500 Kansas City	224,276,190	-	3,847,156	8,439,293	35,791,291	48,077,740	9,735,860	193,778	42,696,828	52,626,466	16,649,164	1,763,477	18,412,641	-	18,412,641
5329 USD 245 Leroy-Gridley	1,918,296	-	32,906	72,184	164,409	269,499	83,273	1,657	360,833	445,763	142,405	(157,004)	(14,599)	-	(14,599)
5330 USD 493 Columbus	10,700,147	-	183,547	402,636	178,976	765,159	464,495	9,245	165,112	638,852	794,326	80,676	875,002	-	875,002
5331 USD 503 Parsons	9,313,515	-	159,761	350,458	113,797	624,016	404,301	8,047	1,594,971	2,007,319	691,390	(425,659)	265,731	-	265,731
5332 USD 506 Labette County	12,269,698	-	210,470	461,697	421,997	1,094,164	532,629	10,601	263,953	807,183	910,842	118,801	1,029,643	-	1,029,643
5333 USD 505 Chetopa	4,003,398	-	68,673	150,644	118,125	337,442	173,788	3,459	402,434	579,681	297,193	(68,547)	228,646	-	228,646
5337 USD 207 Fort Leavenworth	16,574,676	-	284,316	623,689	1,223,694	2,131,699	719,509	14,321	414,947	1,148,777	1,230,423	401,224	1,631,647	-	1,631,647
5366 USD 508 Baxter Springs	8,413,665	-	144,325	316,598	443,147	904,070	365,238	7,270	666,949	1,039,457	624,589	(200,439)	424,150	-	424,150
5367 USD 507 Satanta	3,467,559	-	59,482	130,481	73,574	263,537	150,527	2,996	84,416	237,939	257,415	(7,829)	249,586	-	249,586
5368 USD 101 Erie-St Paul	4,649,158	-	79,750	174,943	213,501	468,194	201,821	4,017	380,297	586,135	345,131	24,005	369,136	-	369,136
5405 USD 511 Attica	1,623,826	-	27,854	61,103	247,682	336,639	70,491	1,403	188,529	260,423	120,545	33,336	153,881	-	153,881
5409 USD 200 Greeley Co	2,537,832	-	43,533	95,496	222,224	361,253	110,168	2,193	3,563	115,924	188,396	59,911	248,307	-	248,307
5410 USD 509 South Haven	1,892,920	-	32,470	71,229	327,995	431,694	82,172	1,636	524,707	608,515	140,521	(112,913)	27,608	-	27,608
5430 USD 512 Shawnee Mission	273,844,764	-	4,697,439	10,304,510	40,083,406	55,085,355	11,887,639	236,606	15,314,080	27,438,325	20,328,892	2,792,109	23,121,001	-	23,121,001
5436 USD 102 Cimarron-Ensign	5,738,319	-	98,434	215,927	458,125	772,486	249,101	4,958	381,109	635,168	425,985	(4,181)	421,804	-	421,804
5590 USD 103 Cheylin	1,512,209	-	25,939	56,903	150,385	233,227	65,645	1,307	91,869	158,821	112,259	(9,427)	102,832	-	102,832
5696 Kansas State H S Activities Assoc	2,798,184	-	47,999	105,293	503,568	656,860	121,470	2,418	135,258	259,146	207,723	116,110	323,833	-	323,833
9291 USD 105 Rawlins County	2,932,437	-	50,302	110,345	66,338	226,985	127,298	2,534	271,900	401,732	217,690	(45,546)	172,144	-	172,144
9302 USD 106 Western Plains	1,567,854	-	26,895	58,997	170,981	256,873	68,061	1,355	273,190	342,606	116,390	(8,566)	107,824	-	107,824
9332 USD 107 Rock Hills	2,768,176	-	47,485	104,164	200,189	351,838	120,167	2,392	305,103	427,662	205,496	(17,438)	188,058	-	188,058
9333 USD 108 Washington County	2,866,289	-	49,168	107,856	-	157,024	124,426	2,477	411,667	538,570	212,779	(191,478)	21,301	-	21,301
9335 USD 109 Republic County	3,894,456	-	66,804	146,545	171,605	384,954	169,059	3,365	208,667	381,091	289,105	(28,046)	261,059	-	261,059
9389 USD 110 Thunder Ridge	2,434,760	-	41,765	91,618	39,475	172,858	105,693	2,104	315,630	423,427	180,745	(101,120)	79,625	-	79,625
9410 USD 111 Doniphan West	3,275,573	-	56,188	123,257	1,078	180,523	142,193	2,830	223,041	368,064	243,162	(75,069)	168,093	-	168,093
9444 USD 114 Riverside	6,030,701	-	103,449	226,929	307,385	637,763	261,794	5,211	69,865	336,870	447,690	31,322	479,012	-	479,012

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
9445 USD 112 Central Plains	\$ 5,742,820	\$ -	\$ 98,511	\$ 216,097	\$ 106,694	\$ 421,302	\$ 249,297	\$ 4,962	\$ 447,229	\$ 701,488	\$ 426,319	\$ (132,383)	\$ 293,936	\$ -	\$ 293,936
9446 USD 113 Prairie Hills	9,108,743	-	156,248	342,753	-	499,001	395,412	7,870	629,056	1,032,338	676,188	(306,300)	369,888	-	369,888
9461 USD 115 Nemaha Central Schools	6,416,174	-	110,061	241,434	150,762	502,257	278,527	5,544	357,898	641,969	476,305	(148,502)	327,803	-	327,803
Other Employers Subtotal	\$ 4,537,009,963	\$ -	\$ 77,826,307	\$ 170,723,235	\$ 362,845,339	\$ 611,394,881	\$ 196,952,224	\$ 3,920,051	\$ 263,068,181	\$ 463,940,456	\$ 336,805,372	\$ 29,426,146	\$ 366,231,518	\$ 5,102	\$ 366,236,620
Total State/School Group	\$ 6,523,485,447	\$ -	\$ 111,901,623	\$ 245,472,357	\$ 391,252,714	\$ 748,626,694	\$ 283,185,399	\$ 5,636,390	\$ 391,252,714	\$ 680,074,503	\$ 484,271,563	\$ -	\$ 484,271,563	\$ 5,102	\$ 484,276,665

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	6/30/18 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	\$ 3,225,244	\$ 11,645	\$ 75,449	\$ 139,667	\$ 325,307	\$ 552,068	\$ 91,389	\$ 15,532	\$ 135,503	\$ 242,424	\$ 265,634	\$ (37,396)	\$ 228,238	\$ -	\$ 228,238
3 Anderson County	2,628,744	9,491	61,495	113,836	178,690	363,512	74,487	12,659	-	87,146	216,506	66,844	283,350	-	283,350
4 Atchison County	3,616,523	13,057	84,602	156,611	99,716	353,986	102,476	17,416	84,941	204,833	297,860	16,791	314,651	-	314,651
5 Barber County	1,698,654	6,133	39,737	73,559	96,765	216,194	48,132	8,180	86,985	143,297	139,903	17,182	157,085	3,389	160,474
6 Barton County	5,851,005	21,125	136,874	253,373	296,811	708,183	165,791	28,176	228,366	422,333	481,894	17,309	499,203	-	499,203
7 Bourbon County	2,409,180	8,698	56,359	104,328	128,589	297,974	68,265	11,602	49,366	129,233	198,422	30,234	228,656	-	228,656
8 Brown County	2,128,066	7,683	49,782	92,154	80,051	229,670	60,300	10,248	60,799	131,347	175,269	(20,874)	154,395	-	154,395
9 Butler County	12,341,300	44,557	288,702	534,431	415,643	1,283,333	349,697	59,431	235,638	644,766	1,016,440	(70,063)	946,377	-	946,377
10 Chase County	1,661,021	5,997	38,856	71,929	162,535	279,317	47,066	7,999	57,364	112,429	136,803	1,522	138,325	-	138,325
11 Chautauqua County	1,326,526	4,789	31,032	57,444	36,514	129,779	37,588	6,388	64,417	108,393	109,254	(20,119)	89,135	-	89,135
12 Cherokee County	3,305,457	11,934	77,325	143,140	7,425	239,824	93,662	15,918	247,419	356,999	272,240	(69,950)	202,290	-	202,290
13 Cheyenne County	1,305,786	4,714	30,547	56,546	170,207	262,014	37,000	6,288	10,964	54,252	107,546	37,648	145,194	-	145,194
14 Clay County	2,823,916	10,196	66,060	122,288	135,010	333,554	80,017	13,599	86,698	180,314	232,580	15,821	248,401	-	248,401
15 Cloud County	2,745,000	9,911	64,214	118,870	23,800	216,795	77,781	13,219	67,584	158,584	226,080	(2,913)	223,167	-	223,167
16 Coffey County	5,401,549	19,502	126,359	233,910	172,790	552,561	153,056	26,012	46,462	225,530	444,876	90,133	535,009	-	535,009
17 Comanche County	1,026,150	3,705	24,005	44,437	10,773	82,920	29,077	4,942	83,829	117,848	84,515	(27,604)	56,911	-	56,911
18 Cowley County	4,107,638	14,830	96,091	177,878	169,262	458,061	116,392	19,781	118,301	254,474	338,309	37,843	376,152	-	376,152
19 Crawford County	10,130,261	36,575	236,979	438,683	16,029	728,266	287,046	48,784	214,299	550,129	834,337	(98,338)	735,999	-	735,999
20 Dickinson County	3,862,122	13,944	90,347	167,246	98,012	369,549	109,435	18,599	25,602	153,636	318,088	57,180	375,268	-	375,268
21 Doniphan County	1,818,199	6,564	42,534	78,736	27,524	155,358	51,520	8,756	80,220	140,496	149,748	(6,860)	142,888	-	142,888
22 Douglas County	14,599,086	52,709	341,519	632,202	1,146,190	2,172,620	413,673	70,304	-	483,977	1,202,393	428,080	1,630,473	-	1,630,473
23 Edwards County	1,221,796	4,411	28,581	52,909	23,714	109,615	34,620	5,884	30,300	70,804	100,628	3,387	104,015	-	104,015
24 Elk County	1,236,194	4,463	28,918	53,532	67,679	154,592	35,028	5,953	6,850	47,831	101,814	9,988	111,802	-	111,802
25 Ellis County	4,535,253	16,374	106,094	196,396	186,078	504,942	128,509	21,840	153,118	303,467	373,527	(25,835)	347,692	-	347,692
26 Ellsworth County	2,017,706	7,285	47,200	87,375	89,579	231,439	57,173	9,717	4,630	71,520	166,180	44,035	210,215	-	210,215
27 Finney County	10,702,858	38,642	250,374	463,479	286,436	1,038,931	303,271	51,541	432,579	787,391	881,496	(32,016)	849,480	-	849,480
28 Ford County	6,047,641	21,835	141,474	261,889	401,993	827,191	171,363	29,123	158,489	358,975	498,089	83,168	581,257	-	581,257
29 Franklin County	5,048,572	18,228	118,102	218,625	365,188	720,143	143,054	24,312	408,506	575,872	415,805	(23,126)	392,679	-	392,679
30 Geary County	7,543,108	27,234	176,457	326,649	566,583	1,096,923	213,738	36,325	307,334	557,397	621,257	125,387	746,644	-	746,644
31 Gove County	1,373,190	4,958	32,123	59,465	123,451	219,997	38,910	6,613	13,661	59,184	113,097	45,156	158,253	-	158,253
32 Graham County	1,550,717	5,599	36,276	67,153	29,057	138,085	43,940	7,468	42,523	93,931	127,718	1,159	128,877	-	128,877
33 Gray County	1,578,579	5,699	36,927	68,359	32,173	143,158	44,730	7,602	242,367	294,699	130,013	(57,782)	72,231	-	72,231
34 Greenwood County	1,655,767	5,978	38,734	71,702	72,378	188,792	46,917	7,974	22,666	77,557	136,370	14,856	151,226	-	151,226

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 1,161,389	\$ 4,193	\$ 27,168	\$ 50,293	\$ 12,068	\$ 93,722	\$ 32,909	\$ 5,593	\$ 77,264	\$ 115,766	\$ 95,653	\$ (9,273)	\$ 86,380	\$ -	\$ 86,380
36 Harper County	2,708,942	9,780	63,371	117,309	47,221	237,681	76,759	13,045	544,879	634,683	223,111	(122,271)	100,840	-	100,840
37 Harvey County	4,588,942	16,568	107,350	198,721	166,616	489,255	130,030	22,099	3,121	155,250	377,949	49,252	427,201	-	427,201
38 Jackson County	3,639,200	13,139	85,132	157,593	295,523	551,387	103,119	17,525	7,374	128,018	299,728	92,647	392,375	-	392,375
39 Jefferson County	5,717,117	20,641	133,741	247,575	110,727	512,684	161,998	27,532	129,210	318,740	470,867	(31,440)	439,427	-	439,427
40 Jewell County	1,979,865	7,148	46,315	85,737	63,545	202,745	56,101	9,534	-	65,635	163,063	32,018	195,081	-	195,081
41 Johnson County	110,972,192	400,668	2,595,977	4,805,571	4,525,489	12,327,705	3,144,449	534,390	-	3,678,839	9,139,761	1,402,251	10,542,012	-	10,542,012
42 Kearny County	1,634,846	5,902	38,244	70,796	44,143	159,085	46,324	7,873	71,934	126,131	134,647	(16,231)	118,416	-	118,416
43 Kingman County	2,198,397	7,937	51,427	95,200	98,225	252,789	62,293	10,587	72,513	145,393	181,062	25,437	206,499	-	206,499
44 Kiowa County	1,860,961	6,719	43,534	80,588	64,387	195,228	52,731	8,962	29,277	90,970	153,270	10,142	163,412	-	163,412
45 Labette County	2,634,876	9,513	61,638	114,101	10,394	195,646	74,661	12,689	113,187	200,537	217,011	(33,680)	183,331	-	183,331
46 Lane County	1,285,242	4,640	30,066	55,656	79,319	169,681	36,418	6,189	78,733	121,340	105,854	9,102	114,956	-	114,956
47 Leavenworth County	8,632,299	31,166	201,936	373,815	463,329	1,070,246	244,601	41,570	166,824	452,995	710,963	77,601	788,564	-	788,564
48 Lincoln County	1,629,215	5,882	38,113	70,552	108,593	223,140	46,165	7,846	21,884	75,895	134,184	14,867	149,051	-	149,051
49 Linn County	3,349,375	12,093	78,353	145,042	284,893	520,381	94,906	16,129	23,098	134,133	275,857	110,917	386,774	-	386,774
50 Logan County	939,359	3,391	21,975	40,678	66,385	132,429	26,617	4,524	11,525	42,666	77,366	13,107	90,473	-	90,473
51 Lyon County	7,898,246	28,516	184,765	342,028	410,970	966,279	223,801	38,035	160,334	422,170	650,506	100,922	751,428	-	751,428
52 McPherson County	6,035,640	21,791	141,192	261,369	112,740	537,092	171,023	29,065	65,391	265,479	497,100	22,357	519,457	-	519,457
53 Marion County	3,207,961	11,582	75,044	138,918	351,633	577,177	90,899	15,448	50,827	157,174	264,210	69,964	334,174	-	334,174
54 Marshall County	2,455,300	8,865	57,437	106,325	55,059	227,686	69,572	11,824	-	81,396	202,221	25,163	227,384	-	227,384
55 Meade County	2,042,139	7,373	47,772	88,433	160,731	304,309	57,865	9,834	12,462	80,161	168,192	34,397	202,589	-	202,589
56 Miami County	5,603,621	20,231	131,086	242,661	202,055	596,033	158,782	26,985	24,387	210,154	461,519	48,093	509,612	-	509,612
57 Mitchell County	2,853,576	10,303	66,754	123,572	93,225	293,854	80,858	13,742	96,030	190,630	235,023	7,868	242,891	-	242,891
58 Montgomery County	5,521,137	19,934	129,157	239,089	181,305	569,485	156,444	26,588	106,370	289,402	454,725	32,533	487,258	-	487,258
59 Morris County	1,598,830	5,772	37,402	69,236	118,407	230,817	45,304	7,699	-	53,003	131,681	34,188	165,869	-	165,869
60 Nemaha County	2,637,371	9,522	61,697	114,209	225,796	411,224	74,731	12,701	-	87,432	217,216	88,440	305,656	-	305,656
61 Neosho County	2,266,344	8,182	53,017	98,142	81,915	241,256	64,218	10,914	142,837	217,969	186,658	(7,011)	179,647	-	179,647
62 Ness County	1,430,098	5,163	33,454	61,929	15,249	115,795	40,523	6,887	90,299	137,709	117,784	(16,201)	101,583	-	101,583
63 Norton County	1,942,804	7,014	45,449	84,132	27,296	163,891	55,050	9,356	401,244	465,650	160,011	(96,195)	63,816	-	63,816
64 Osage County	3,039,940	10,975	71,114	131,642	276,516	490,247	86,138	14,639	212,569	313,346	250,372	2,606	252,978	-	252,978
65 Osborne County	1,605,242	5,796	37,552	69,514	47,278	160,140	45,485	7,730	41,198	94,413	132,209	(2,263)	129,946	-	129,946
66 Ottawa County	1,833,433	6,619	42,890	79,395	13,818	142,722	51,951	8,829	203,696	264,476	151,003	(65,327)	85,676	-	85,676
67 Pawnee County	2,225,032	8,033	52,050	96,353	64,346	220,782	63,047	10,715	153,857	227,619	183,256	(10,793)	172,463	-	172,463
68 Phillips County	2,299,558	8,302	53,794	99,581	74,965	236,642	65,159	11,074	2,226	78,459	189,394	26,753	216,147	-	216,147
69 Pratt County	3,632,579	13,115	84,977	157,306	46,197	301,595	102,931	17,493	62,627	183,051	299,182	(4,449)	294,733	-	294,733



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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 1,378,486	\$ 4,977	\$ 32,247	\$ 59,694	\$ 150,529	\$ 247,447	\$ 39,060	\$ 6,638	\$ 9,482	\$ 55,180	\$ 113,533	\$ 55,650	\$ 169,183	\$ -	\$ 169,183
71 Reno County	11,118,514	40,143	260,097	481,479	431,745	1,213,464	315,049	53,543	375,692	744,284	915,730	31,010	946,740	-	946,740
72 Republic County	2,164,737	7,816	50,640	93,742	97,782	249,980	61,339	10,425	54,462	126,226	178,290	11,886	190,176	-	190,176
73 Rice County	2,569,131	9,276	60,100	111,254	27,362	207,992	72,798	12,372	85,997	171,167	211,596	(4,812)	206,784	-	206,784
74 Riley County	9,339,076	33,718	218,470	404,422	501,807	1,158,417	264,628	44,974	119,370	428,972	769,174	132,648	901,822	-	901,822
75 Rooks County	2,115,369	7,637	49,485	91,604	109,692	258,418	59,940	10,187	47,443	117,570	174,224	17,995	192,219	-	192,219
76 Rush County	1,470,936	5,311	34,410	63,698	47,375	150,794	41,680	7,083	31,367	80,130	121,148	12,542	133,690	-	133,690
77 Russell County	2,310,402	8,342	54,048	100,050	93,671	256,111	65,466	11,126	130,291	206,883	190,287	(15,875)	174,412	-	174,412
78 Saline County	10,526,933	38,007	246,258	455,861	458,102	1,198,228	298,286	50,694	372,833	721,813	867,007	120,636	987,643	-	987,643
79 Scott County	1,318,511	4,760	30,844	57,097	57,238	149,939	37,361	6,349	40,478	84,188	108,594	30,360	138,954	-	138,954
80 Sedgwick County	74,741,626	269,849	1,748,442	3,236,630	1,445,610	6,700,531	2,117,844	359,928	2,260,843	4,738,615	6,155,783	(290,794)	5,864,989	-	5,864,989
81 Seward County	5,516,718	19,918	129,053	238,897	86,500	474,368	156,319	26,566	273,473	456,358	454,362	(24,776)	429,586	-	429,586
82 Shawnee County	30,871,821	111,460	722,189	1,336,881	35,710	2,206,240	874,769	148,667	1,063,047	2,086,483	2,542,629	(479,658)	2,062,971	3,349	2,066,320
83 Sheridan County	1,578,899	5,701	36,936	68,373	190,344	301,354	44,739	7,603	-	52,342	130,039	61,620	191,659	-	191,659
84 Sherman County	2,377,039	8,582	55,606	102,936	127,054	294,178	67,355	11,447	21,290	100,092	195,775	57,290	253,065	-	253,065
85 Smith County	1,966,721	7,101	46,008	85,167	94,034	232,310	55,728	9,471	56,678	121,877	161,981	27,395	189,376	-	189,376
86 Stanton County	1,627,543	5,876	38,073	70,480	2,528	116,957	46,117	7,838	273,711	327,666	134,046	(86,338)	47,708	-	47,708
87 Stevens County	2,235,876	8,072	52,304	96,823	23,926	181,125	63,355	10,767	321,242	395,364	184,149	(83,932)	100,217	-	100,217
88 Sumner County	4,854,975	17,529	113,573	210,241	926,720	1,268,063	137,568	23,380	1,311,409	1,472,357	399,860	36,864	436,724	-	436,724
89 Thomas County	2,370,447	8,558	55,452	102,650	199,008	365,668	67,168	11,415	-	78,583	195,232	90,639	285,871	-	285,871
90 Wabaunsee County	1,699,643	6,136	39,760	73,602	94,807	214,305	48,160	8,185	2,013	58,358	139,984	28,877	168,861	-	168,861
91 Wallace County	853,710	3,082	19,971	36,969	82,006	142,028	24,190	4,111	10,292	38,593	70,312	29,803	100,115	-	100,115
92 Washington County	2,015,072	7,275	47,139	87,261	173,269	314,944	57,098	9,704	10,534	77,336	165,963	38,579	204,542	-	204,542
93 Wichita County	1,132,733	4,090	26,498	49,052	54,409	134,049	32,097	5,455	1,037	38,589	93,293	25,628	118,921	-	118,921
94 Wilson County	1,989,133	7,182	46,532	86,138	30,683	170,535	56,363	9,579	246,698	312,640	163,827	(60,270)	103,557	-	103,557
95 Woodson County	1,648,617	5,952	38,566	71,392	267,962	383,872	46,714	7,939	21,428	76,081	135,781	69,719	205,500	-	205,500
97 City of Abilene	1,252,125	4,521	29,291	54,222	21,188	109,222	35,480	6,030	78,667	120,177	103,126	(26,195)	76,931	-	76,931
99 City of Alma	306,634	1,107	7,173	13,279	43,398	64,957	8,689	1,477	17,295	27,461	25,255	(1,122)	24,133	-	24,133
100 City of Almena	50,650	183	1,185	2,193	3,606	7,167	1,435	244	479	2,158	4,172	726	4,898	-	4,898
102 City of Altoona	58,623	212	1,371	2,539	15,408	19,530	1,661	282	8,626	10,569	4,828	5,756	10,584	-	10,584
103 City of Anthony	1,162,853	4,198	27,203	50,356	-0	81,757	32,950	5,600	81,986	120,536	95,774	(35,481)	60,293	-	60,293
104 City of Arkansas City	2,262,734	8,169	52,932	97,986	85,270	244,357	64,116	10,896	212,789	287,801	186,361	(106,063)	80,298	-	80,298
105 City of Arma	384,170	1,387	8,987	16,636	15,472	42,482	10,886	1,850	20,375	33,111	31,641	(3,639)	28,002	-	28,002
106 City of Ashland	246,520	890	5,767	10,675	10,924	28,256	6,985	1,187	44,961	53,133	20,304	(5,191)	15,113	-	15,113
107 City of Atchison	1,939,208	7,001	45,365	83,976	384,372	520,714	54,948	9,339	469,135	533,422	159,715	(20,360)	139,355	-	139,355



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 230,407	\$ 832	\$ 5,390	\$ 9,978	\$ 32,823	\$ 49,023	\$ 6,529	\$ 1,110	\$ 36,531	\$ 44,170	\$ 18,977	\$ 3,966	\$ 22,943	\$ -	\$ 22,943
109 City of Axtell	80,979	292	1,894	3,507	2,265	7,958	2,295	390	2,809	5,494	6,670	(872)	5,798	-	5,798
110 City of Belle Plaine	283,051	1,022	6,622	12,257	9,824	29,725	8,020	1,363	23,038	32,421	23,312	(8,153)	15,159	-	15,159
111 City of Bucklin	74,150	268	1,735	3,211	6,745	11,959	2,101	357	23,565	26,023	6,107	(5,511)	596	-	596
112 City of Buhler	328,363	1,186	7,682	14,220	27,804	50,892	9,304	1,581	13,752	24,637	27,044	4,447	31,491	-	31,491
113 City of Burlingame	316,042	1,141	7,393	13,686	17,314	39,534	8,955	1,522	21,353	31,830	26,029	(9,818)	16,211	-	16,211
114 City of Burlington	1,404,662	5,071	32,860	60,828	45,101	143,860	39,802	6,764	25,872	72,438	115,689	9,103	124,792	-	124,792
116 City of Burrton	220,776	797	5,164	9,561	14,146	29,668	6,256	1,063	9,900	17,219	18,183	842	19,025	-	19,025
117 City of Caney	585,475	2,114	13,696	25,354	56,482	97,646	16,590	2,819	90,654	110,063	48,220	(3,109)	45,111	-	45,111
118 City of Cawker City	176,426	637	4,128	7,640	9,171	21,576	4,999	850	9,692	15,541	14,531	3,131	17,662	-	17,662
119 City of Cedar Vale	115,810	418	2,710	5,015	6,456	14,599	3,282	558	2,395	6,235	9,538	1,570	11,108	-	11,108
120 City of Chanute	5,139,545	18,556	120,230	222,564	221,074	582,424	145,632	24,750	124,148	294,530	423,297	56,571	479,868	3,217	479,868
122 City of Cherryvale	680,643	2,457	15,923	29,475	23,652	71,507	19,286	3,278	10,839	33,403	56,058	6,920	62,978	-	62,978
123 City of Chetopa	393,537	1,421	9,206	17,042	8,494	36,163	11,151	1,895	23,929	36,975	32,412	(9,777)	22,635	-	22,635
124 City of Cimarron	491,896	1,776	11,507	21,301	28,983	63,567	13,938	2,369	15,485	31,792	40,513	4,204	44,717	-	44,717
125 City of Clay Center	1,032,673	3,728	24,157	44,719	-	72,604	29,261	4,973	518,816	553,050	85,052	(240,113)	(155,061)	-	(155,061)
126 City of Coffeyville	4,217,748	15,228	98,667	182,646	143,227	439,768	119,512	20,311	468,883	608,706	347,377	(136,145)	211,232	-	211,232
127 City of Colby	2,416,428	8,724	56,528	104,642	45,046	214,940	68,471	11,637	19,676	99,784	199,019	8,607	207,626	-	207,626
128 City of Colony	55,333	200	1,295	2,396	22,827	26,718	1,568	266	13,494	15,328	4,557	1,755	6,312	-	6,312
129 City of Council Grove	705,871	2,548	16,512	30,567	23,659	73,286	20,001	3,399	21,778	45,178	58,136	(7,573)	50,563	-	50,563
130 City of Dodge City	4,931,814	17,806	115,370	213,569	102,754	449,499	139,746	23,750	233,769	397,265	406,188	(53,308)	352,880	-	352,880
133 City of Edna	84,464	305	1,976	3,658	13,318	19,257	2,393	407	21,185	23,985	6,956	(7,236)	(280)	-	(280)
134 City of Effingham	91,530	330	2,141	3,964	4,901	11,336	2,594	441	300	3,335	7,539	1,510	9,049	-	9,049
135 City of El Dorado	3,289,623	11,877	76,955	142,455	84,811	316,098	93,213	15,842	188,289	297,344	270,936	(14,185)	256,751	-	256,751
137 City of Ellinwood	866,240	3,127	20,265	37,512	10,307	71,211	24,545	4,171	54,292	83,008	71,344	(16,501)	54,843	-	54,843
138 City of Ellis	606,870	2,191	14,196	26,280	46,315	88,982	17,196	2,922	1,037	21,155	49,982	23,587	73,569	-	73,569
139 City of Ellsworth	823,730	2,974	19,269	35,671	16,710	74,624	23,341	3,967	20,548	47,856	67,843	1,204	69,047	-	69,047
140 City of Enterprise	203,702	735	4,765	8,821	44,694	59,015	5,772	981	21,349	28,102	16,777	1,787	18,564	-	18,564
141 City of Erie	312,794	1,129	7,318	13,545	40,781	62,773	8,863	1,506	11,950	22,319	25,762	2,838	28,600	-	28,600
142 City of Eudora	1,327,460	4,793	31,053	57,485	92,857	186,188	37,614	6,393	-	44,007	109,331	42,690	152,021	-	152,021
143 City of Florence	143,505	518	3,357	6,214	26,052	36,141	4,066	691	1,266	6,023	11,819	7,763	19,582	-	19,582
144 City of Fort Scott	1,852,068	6,687	43,326	80,202	124,299	254,514	52,479	8,919	27,665	89,063	152,538	43,447	195,985	-	195,985
145 City of Fredonia	817,221	2,951	19,118	35,389	2,849	60,307	23,156	3,935	58,912	86,003	67,307	(19,899)	47,408	-	47,408
146 City of Frontenac	868,958	3,137	20,327	37,630	63,921	125,015	24,622	4,185	69,126	97,933	71,568	589	72,157	-	72,157
147 City of Garden City	8,017,373	28,946	187,551	347,186	347,963	911,646	227,177	38,609	166,988	432,774	660,318	88,161	748,479	-	748,479
148 City of Garnett	1,982,945	7,159	46,387	85,870	26,788	166,204	56,188	9,549	81,661	147,398	163,317	(19,813)	143,504	-	143,504

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 124,563	\$ 450	\$ 2,914	\$ 5,394	\$ 9,026	\$ 17,784	\$ 3,530	\$ 600	\$ 705	\$ 4,835	\$ 10,259	\$ 4,724	\$ 14,983	\$ -	\$ 14,983
150 City of Geneseo	42,315	153	990	1,832	13,755	16,730	1,199	204	8,033	9,436	3,485	(2,834)	651	-	651
151 City of Girard	691,236	2,496	16,170	29,933	9,554	58,153	19,587	3,329	56,890	79,806	56,931	(31,963)	24,968	-	24,968
152 City of Glasco	91,893	332	2,149	3,979	2,878	9,338	2,604	443	76	3,123	7,568	996	8,564	-	8,564
153 City of Goodland	1,839,636	6,642	43,035	79,664	114,679	244,020	52,127	8,859	84,751	145,737	151,514	20,848	172,362	-	172,362
155 City of Greensburg	491,520	1,775	11,499	21,285	18,219	52,778	13,927	2,367	33,116	49,410	40,482	(8,123)	32,359	-	32,359
156 City of Grenola	24,837	90	581	1,076	730	2,477	704	120	6,163	6,987	2,046	(1,503)	543	-	543
158 City of Hanover	62,902	227	1,472	2,724	3,449	7,872	1,782	303	3,039	5,124	5,181	1,034	6,215	-	6,215
159 City of Harper	380,895	1,375	8,910	16,494	20,543	47,322	10,793	1,834	13,824	26,451	31,371	7,816	39,187	-	39,187
160 City of Hays	4,273,946	15,431	99,981	185,080	4,115	304,607	121,105	20,582	147,630	289,317	352,006	(63,732)	288,274	-	288,274
162 City of Hesston	1,383,239	4,994	32,358	59,900	64,913	162,165	39,195	6,661	14,947	60,803	113,925	16,937	130,862	-	130,862
163 City of Hillsboro	1,060,772	3,830	24,815	45,936	29,928	104,509	30,058	5,108	25,407	60,573	87,366	(3,498)	83,868	-	83,868
164 City of Hoisington	1,124,705	4,061	26,311	48,705	30,999	110,076	31,869	5,416	35,497	72,782	92,632	(1,374)	91,258	8,005	99,263
165 City of Holton	1,631,780	5,891	38,173	70,663	42,239	156,966	46,237	7,858	77,710	131,805	134,395	(18,712)	115,683	-	115,683
166 City of Holyrood	126,905	458	2,968	5,496	8,071	16,993	3,596	611	3,466	7,673	10,452	5,685	16,137	-	16,137
167 City of Horton	561,516	2,027	13,135	24,316	21,262	60,740	15,911	2,704	33,523	52,138	46,247	(10,545)	35,702	-	35,702
168 City of Hugoton	1,351,586	4,880	31,618	58,529	54,568	149,595	38,298	6,509	2,509	47,316	111,318	28,588	139,906	-	139,906
169 City of Humboldt	743,364	2,684	17,389	32,191	33,004	85,268	21,064	3,580	36,820	61,464	61,224	9,126	70,350	-	70,350
170 City of Hutchinson	8,137,211	29,379	190,355	352,376	78,640	650,750	230,572	39,186	492,560	762,318	670,188	(162,096)	508,092	-	508,092
172 City of Iola	4,320,108	15,597	101,061	187,079	228,467	532,204	122,413	20,804	7,770	150,987	355,808	124,087	479,895	-	479,895
173 City of Jamestown	81,565	294	1,909	3,532	2,131	7,866	2,311	393	1,452	4,156	6,718	(540)	6,178	-	6,178
174 City of Jetmore	256,374	926	5,998	11,102	12,525	30,551	7,264	1,235	16,013	24,512	21,115	5,856	26,971	-	26,971
176 City of Johnson City	400,101	1,445	9,360	17,326	20,883	49,014	11,337	1,927	26,033	39,297	32,953	(4,920)	28,033	-	28,033
177 City of Junction City	2,934,890	10,596	68,656	127,093	90,501	296,846	83,162	14,133	104,532	201,827	241,720	(15,719)	226,001	-	226,001
179 City of Kingman	1,306,943	4,719	30,574	56,596	31,617	123,506	37,033	6,294	48,772	92,099	107,641	(9,099)	98,542	-	98,542
180 City of Kinsley	338,064	1,221	7,908	14,640	13,171	36,940	9,579	1,628	26,488	37,695	27,843	(806)	27,037	-	27,037
182 City of La Crosse	374,024	1,350	8,750	16,197	13,555	39,852	10,598	1,801	19,607	32,006	30,805	(11,991)	18,814	-	18,814
184 City of Lakin	509,291	1,839	11,914	22,054	56,481	92,288	14,431	2,453	118,321	135,205	41,946	(30,849)	11,097	-	11,097
185 City of Larned	1,943,431	7,017	45,463	84,159	80,856	217,495	55,068	9,359	135,157	199,584	160,063	2,164	162,227	-	162,227
186 City of Lawrence	22,476,271	81,149	525,791	973,318	621,603	2,201,861	636,877	108,237	1,224,753	1,969,867	1,851,165	(33,596)	1,817,569	-	1,817,569
187 City of Leavenworth	4,707,818	16,997	110,131	203,869	200,668	531,665	133,399	22,671	301,186	457,256	387,740	(57,976)	329,764	-	329,764
188 City of Liberal	5,137,900	18,550	120,192	222,493	360,427	721,662	145,585	24,742	102,385	272,712	423,162	47,010	470,172	-	470,172
189 City of Lindsborg	1,222,744	4,415	28,604	52,950	1,561	87,530	34,647	5,888	19,798	60,333	100,706	(4,431)	96,275	-	96,275
190 City of Lucas	132,828	480	3,107	5,752	17,915	27,254	3,764	640	6,019	10,423	10,940	5,119	16,059	-	16,059
191 City of Lyons	920,919	3,325	21,543	39,880	47,531	112,279	26,095	4,435	51,854	82,384	75,848	156	76,004	-	76,004

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 134,919	\$ 487	\$ 3,157	\$ 5,843	\$ 17,008	\$ 26,495	\$ 3,823	\$ 650	\$ 1,526	\$ 5,999	\$ 11,112	\$ 6,984	\$ 18,096	\$ -	\$ 18,096
193 City of Marion	589,615	2,129	13,793	25,533	34,983	76,438	16,707	2,839	56,608	76,154	48,561	(4,423)	44,138	-	44,138
194 City of Marysville	1,093,191	3,947	25,573	47,340	0	76,860	30,976	5,264	28,949	65,189	90,036	(11,539)	78,497	-	78,497
195 City of Mayetta	25,228	91	590	1,092	478	2,251	715	121	1,133	1,969	2,078	(310)	1,768	-	1,768
196 City of McCune	53,173	192	1,244	2,303	2,246	5,985	1,507	256	4,176	5,939	4,379	(1,959)	2,420	-	2,420
197 City of Meade	589,183	2,127	13,782	25,514	40,916	82,339	16,695	2,837	29,552	49,084	48,526	(159)	48,367	-	48,367
198 City of Miltonvale	67,083	242	1,570	2,905	991	5,708	1,901	323	9,008	11,232	5,525	(2,161)	3,364	-	3,364
199 City of Minneapolis	723,809	2,613	16,932	31,344	11,895	62,784	20,510	3,486	78,121	102,117	59,614	(17,338)	42,276	-	42,276
200 City of Minneola	126,988	458	2,971	5,499	13,329	22,257	3,598	612	10,744	14,954	10,459	(342)	10,117	-	10,117
201 City of Montezuma	282,661	1,021	6,613	12,240	19,588	39,462	8,009	1,361	13,838	23,208	23,280	5,527	28,807	-	28,807
202 City of Moran	165,513	598	3,872	7,167	1,543	13,180	4,690	797	2,679	8,166	13,632	(509)	13,123	-	13,123
203 City of Morrill	50,065	181	1,171	2,168	943	4,463	1,419	241	1,888	3,548	4,123	69	4,192	-	4,192
205 City of Mulvane	3,423,664	12,361	80,090	148,259	288,795	529,505	97,011	16,487	126,146	239,644	281,976	118,584	400,560	-	400,560
206 City of Natoma	36,643	132	858	1,587	318	2,895	1,038	176	2,699	3,913	3,018	(711)	2,307	-	2,307
207 City of Neodesha	1,507,537	5,443	35,266	65,283	53,490	159,482	42,717	7,260	151,494	201,471	124,162	(39,137)	85,025	-	85,025
208 City of Newton	4,660,471	16,826	109,024	201,818	70,294	397,962	132,057	22,443	305,284	459,784	383,840	(43,246)	340,594	-	340,594
209 City of Norton	1,121,457	4,049	26,235	48,564	12,139	90,987	31,777	5,401	102,495	139,673	92,364	(37,723)	54,641	-	54,641
210 City of Oberlin	613,588	2,215	14,354	26,571	49,402	92,542	17,386	2,955	18,350	38,691	50,536	12,817	63,353	-	63,353
211 City of Olathe	27,397,841	98,918	640,921	1,186,443	1,890,894	3,817,176	776,332	131,938	2,145	910,415	2,256,509	693,434	2,949,943	-	2,949,943
212 City of Osage City	1,154,616	4,169	27,010	50,000	37,455	118,634	32,717	5,560	21,093	59,370	95,095	8,472	103,567	-	103,567
213 City of Osawatimie	1,796,595	6,486	42,028	77,800	47,400	173,714	50,907	8,652	81,829	141,388	147,969	(5,710)	142,259	-	142,259
214 City of Oswego	359,333	1,297	8,406	15,561	7,360	32,624	10,182	1,730	23,781	35,693	29,595	(10,572)	19,023	-	19,023
215 City of Ottawa	4,626,867	16,705	108,237	200,363	125,687	450,992	131,105	22,281	19,728	173,114	381,073	38,302	419,375	-	419,375
216 City of Oxford	265,433	958	6,209	11,494	17,314	35,975	7,521	1,278	9,541	18,340	21,861	1,343	23,204	-	23,204
217 City of Paola	1,348,450	4,868	31,545	58,394	15,284	110,091	38,209	6,494	41,439	86,142	111,059	(14,487)	96,572	-	96,572
218 City of Parsons	2,143,231	7,738	50,136	92,811	28,678	179,363	60,730	10,321	138,377	209,428	176,518	(21,801)	154,717	-	154,717
219 City of Peabody	223,620	807	5,231	9,684	15,597	31,319	6,336	1,077	24,506	31,919	18,418	(8,773)	9,645	-	9,645
220 City of Phillipsburg	679,877	2,455	15,904	29,442	18,244	66,045	19,265	3,274	25,489	48,028	55,995	967	56,962	-	56,962
221 City of Pittsburg	4,910,657	17,730	114,876	212,652	70,145	415,403	139,146	23,648	92,353	255,147	404,446	(1,079)	403,367	-	403,367
222 City of Pratt	3,615,672	13,054	84,582	156,574	9,126	263,336	102,452	17,412	63,039	182,903	297,790	(18,919)	278,871	-	278,871
224 City of Riley	102,444	370	2,396	4,436	2,250	9,452	2,903	493	880	4,276	8,437	362	8,799	-	8,799
225 City of Russell	2,593,996	9,365	60,681	112,331	36,791	219,168	73,502	12,492	24,832	110,826	213,644	11,597	225,241	-	225,241
226 City of Sabetha	1,310,929	4,733	30,667	56,769	76,240	168,409	37,146	6,313	29,898	73,357	107,969	28,595	136,564	-	136,564
228 City of Sedan	256,862	927	6,009	11,123	23,153	41,212	7,278	1,237	7,247	15,762	21,155	6,511	27,666	-	27,666
229 City of Seneca	626,383	2,262	14,653	27,125	12,443	56,483	17,749	3,016	40,679	61,444	51,589	(20,452)	31,137	-	31,137

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 210,295	\$ 759	\$ 4,919	\$ 9,107	\$ 17,482	\$ 32,267	\$ 5,959	\$ 1,013	\$ -	\$ 6,972	\$ 17,320	\$ 7,464	\$ 24,784	\$ -	\$ 24,784
231 City of Solomon	196,594	710	4,599	8,513	11,306	25,128	5,571	947	997	7,515	16,192	3,525	19,717	-	19,717
232 City of Stafford	455,644	1,645	10,659	19,731	49,021	81,056	12,911	2,194	2,173	17,278	37,527	19,227	56,754	-	56,754
233 City of St John	419,531	1,515	9,814	18,167	28,311	57,807	11,888	2,020	10,155	24,063	34,553	(671)	33,882	-	33,882
234 City of St Marys	736,381	2,659	17,226	31,888	3,766	55,539	20,866	3,546	66,666	91,078	60,649	(21,481)	39,168	-	39,168
235 City of Topeka	23,985,147	86,597	561,088	1,038,659	1,029,524	2,715,868	679,632	115,504	275,681	1,070,817	1,975,437	81,174	2,056,611	-	2,056,611
237 City of Ulysses	1,524,249	5,503	35,657	66,006	50,605	157,771	43,190	7,340	22,541	73,071	125,538	10,112	135,650	-	135,650
239 City of Wakeeney	546,700	1,974	12,789	23,674	10,320	48,757	15,491	2,633	31,047	49,171	45,027	(5,321)	39,706	-	39,706
240 City of Wakefield	60,295	218	1,411	2,611	5,646	9,886	1,709	290	7,633	9,632	4,966	162	5,128	-	5,128
242 City of Wamego	1,478,435	5,338	34,585	64,023	49,348	153,294	41,892	7,120	41,903	90,915	121,765	4,654	126,419	-	126,419
243 City of Washington	311,874	1,126	7,295	13,505	37,752	59,678	8,837	1,502	10,839	21,178	25,686	5,009	30,695	-	30,695
244 City of Waterville	175,659	634	4,109	7,607	10,961	23,311	4,977	846	14,104	19,927	14,467	(1,725)	12,742	-	12,742
245 City of Waverly	86,568	313	2,025	3,749	15,826	21,913	2,453	417	430	3,300	7,130	4,482	11,612	-	11,612
246 City of Wellington	3,077,642	11,112	71,996	133,275	4,102	220,485	87,207	14,821	144,751	246,779	253,477	(56,134)	197,343	-	197,343
247 City of Wilson	127,629	461	2,986	5,527	6,099	15,073	3,616	615	14,349	18,580	10,512	76	10,588	-	10,588
248 City of Winfield	5,332,208	19,252	124,737	230,907	45,464	420,360	151,091	25,678	85,690	262,459	439,165	(33,600)	405,565	-	405,565
249 City of Yates Center	309,115	1,116	7,232	13,386	15,096	36,830	8,759	1,489	4,245	14,493	25,459	1,866	27,325	-	27,325
252 Mission Twp Brown County	28,851	104	675	1,249	-	2,028	818	139	2,241	3,198	2,376	(694)	1,682	-	1,682
259 William Newton Memorial Hospital	11,015,025	39,769	257,676	476,997	499,473	1,273,915	312,117	53,044	230,230	595,391	907,207	218,843	1,126,050	-	1,126,050
260 Anthony Public Library	26,496	96	620	1,147	275	2,138	751	128	10,746	11,625	2,182	(4,325)	(2,143)	-	(2,143)
261 Arkansas City Public Library	144,578	522	3,382	6,261	37,373	47,538	4,097	696	7,756	12,549	11,908	8,674	20,582	-	20,582
262 Cherryvale Public Library	30,329	110	709	1,313	29,116	31,248	859	146	19,934	20,939	2,498	4,993	7,491	-	7,491
263 Clay Center Carnegie Library	59,919	216	1,402	2,595	14,559	18,772	1,698	289	8,662	10,649	4,935	1,841	6,776	-	6,776
264 Dodge City Public Library	486,433	1,756	11,379	21,065	6,816	41,016	13,783	2,342	43,449	59,574	40,063	(8,780)	31,283	-	31,283
266 Emporia Public Library	326,830	1,180	7,645	14,153	12,829	35,807	9,261	1,574	15,595	26,430	26,918	(1,837)	25,081	-	25,081
268 Harper Public Library	16,809	61	393	728	4,770	5,952	476	81	2,619	3,176	1,384	961	2,345	-	2,345
269 Hutchinson Public Library	930,006	3,358	21,755	40,273	25,435	90,821	26,352	4,479	547	31,378	76,596	9,495	86,091	-	86,091
270 Independence Public Library	251,941	910	5,893	10,910	56,051	73,764	7,139	1,213	28,271	36,623	20,750	8,979	29,729	-	29,729
271 Lawrence Public Library	1,864,152	6,730	43,609	80,726	199,906	330,971	52,822	8,977	6,739	68,538	153,533	80,668	234,201	-	234,201
274 Minneapolis Public Library	24,350	88	569	1,054	1,077	2,788	690	117	960	1,767	2,005	(31)	1,974	-	1,974
275 Newton Public Library	264,109	954	6,179	11,437	14,692	33,262	7,484	1,272	11,486	20,242	21,752	1,757	23,509	-	23,509
276 Norton Public Library	72,170	261	1,688	3,125	8,817	13,891	2,045	348	7,573	9,966	5,944	3,005	8,949	-	8,949
277 Parsons Public Library	165,080	596	3,862	7,149	5,793	17,400	4,678	795	18,084	23,557	13,596	(4,125)	9,471	-	9,471
280 Topeka/Shawnee County Public Library	6,069,133	21,912	141,976	262,819	17,430	444,137	171,972	29,227	246,953	448,152	499,859	(55,515)	444,344	-	444,344
281 Wichita County Library	14,063	51	329	609	441	1,430	398	68	7,965	8,431	1,158	(2,736)	(1,578)	-	(1,578)

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 166,168	\$ 600	\$ 3,887	\$ 7,196	\$ 18,256	\$ 29,939	\$ 4,708	\$ 800	\$ 7,167	\$ 12,675	\$ 13,686	\$ 2,240	\$ 15,926	\$ -	\$ 15,926
289 Highland Cemetery Dist 9	26,231	95	614	1,136	1,742	3,587	743	126	2,203	3,072	2,160	(150)	2,010	-	2,010
295 Leavenworth Waterworks Board	1,641,912	5,928	38,409	71,102	105,855	221,294	46,524	7,907	45,706	100,137	135,229	13,052	148,281	20,646	168,927
297 Clark County	900,514	3,251	21,066	38,996	43,451	106,764	25,517	4,337	7,125	36,979	74,167	14,625	88,792	-	88,792
298 Grant Co	2,602,596	9,396	60,883	112,703	-	182,982	73,746	12,533	78,469	164,748	214,352	(54,733)	159,619	498,128	657,747
299 Decatur County	1,149,194	4,149	26,883	49,765	98,110	178,907	32,563	5,534	6,348	44,445	94,649	40,510	135,159	-	135,159
300 Morton County	1,601,381	5,782	37,461	69,347	40,502	153,092	45,376	7,712	195,358	248,446	131,891	(25,215)	106,676	-	106,676
301 Pottawatomie County	4,883,882	17,633	114,250	211,493	405,194	748,570	138,387	23,519	-	161,906	402,241	163,874	566,115	-	566,115
302 Stafford County	1,644,324	5,937	38,466	71,206	101,266	216,875	46,593	7,918	28,601	83,112	135,428	37,995	173,423	-	173,423
303 Trego County	1,637,438	5,912	38,305	70,908	36,285	151,410	46,398	7,885	50,941	105,224	134,861	9,226	144,087	-	144,087
304 City of Augusta	2,279,934	8,232	53,335	98,731	21,789	182,087	64,603	10,979	429,489	505,071	187,777	(184,251)	3,526	-	3,526
307 City of Bonner Springs	2,169,880	7,834	50,760	93,965	60,494	213,053	61,485	10,449	152,431	224,365	178,713	(10,954)	167,759	-	167,759
308 City of Centralia	60,797	220	1,422	2,633	8,881	13,156	1,723	293	19,529	21,545	5,007	(1,672)	3,335	-	3,335
309 City of Clifton	77,913	281	1,823	3,374	5,090	10,568	2,208	375	7,799	10,382	6,417	(2,792)	3,625	-	3,625
310 City of Douglass	281,281	1,016	6,580	12,181	7,102	26,879	7,970	1,355	14,024	23,349	23,167	(196)	22,971	-	22,971
311 City of Elkhart	432,033	1,560	10,107	18,709	5,232	35,608	12,242	2,081	42,518	56,841	35,583	(8,110)	27,473	-	27,473
314 City of Herington	675,528	2,439	15,803	29,253	52,714	100,209	19,141	3,253	111,496	133,890	55,637	(22,696)	32,941	-	32,941
315 City of Hiawatha	879,886	3,177	20,583	38,103	45,436	107,299	24,932	4,237	-	29,169	72,468	24,285	96,753	-	96,753
316 City of Independence	3,791,708	13,690	88,700	164,197	150,272	416,859	107,440	18,259	89,886	215,585	312,288	47,864	360,152	-	360,152
317 City of La Cygne	355,026	1,282	8,306	15,374	44,210	69,172	10,060	1,710	2,988	14,758	29,240	8,703	37,943	-	37,943
318 City of Manhattan	12,279,290	44,333	287,252	531,745	715,064	1,578,394	347,940	59,133	-	407,073	1,011,333	248,365	1,259,698	-	1,259,698
319 City of McPherson	6,858,381	24,762	160,439	296,997	292,476	774,674	194,336	33,027	43,666	271,029	564,862	69,883	634,745	-	634,745
320 City of Mount Hope	178,963	646	4,186	7,750	28,127	40,709	5,071	862	7,514	13,447	14,740	628	15,368	-	15,368
321 City of St Francis	431,671	1,559	10,098	18,693	24,245	54,595	12,232	2,079	16,782	31,093	35,553	(5,322)	30,231	-	30,231
322 City of Salina	11,014,328	39,766	257,660	476,967	446,147	1,220,540	312,097	53,041	435,326	800,464	907,149	(36,923)	870,226	-	870,226
323 City of Sedgwick	248,805	898	5,821	10,774	11,013	28,506	7,050	1,198	115,568	123,816	20,492	(26,411)	(5,919)	-	(5,919)
324 City of Stockton	1,623,988	5,863	37,990	70,326	169,287	283,466	46,017	7,821	13,106	66,944	133,753	48,563	182,316	-	182,316
338 Newman Regional Health Center	21,158,290	76,390	494,959	916,244	1,934,926	3,422,519	599,531	101,891	202,635	904,057	1,742,615	581,284	2,323,899	-	2,323,899
341 Pioneer Memorial Library	141,414	511	3,308	6,124	8,185	18,128	4,007	681	2,418	7,106	11,647	622	12,269	-	12,269
342 Council Grove Public Library	41,173	149	963	1,783	6,309	9,204	1,167	198	3,642	5,007	3,391	1,468	4,859	-	4,859
343 Bradford Memorial Library	203,047	733	4,750	8,793	10,106	24,382	5,753	978	7,133	13,864	16,723	(4,227)	12,496	-	12,496
345 Fort Scott Public Library	116,814	422	2,733	5,059	5,598	13,812	3,310	563	8,584	12,457	9,621	(2,027)	7,594	-	7,594
348 Girard Public Library	103,113	372	2,412	4,465	9,316	16,565	2,922	497	3,876	7,295	8,492	1,229	9,721	-	9,721
349 Hillsboro Public Library	32,949	119	771	1,427	4,335	6,652	934	159	1,321	2,414	2,714	817	3,531	-	3,531
350 Jordaen Memorial Library	59,835	216	1,400	2,591	2,447	6,654	1,695	288	6,424	8,407	4,928	(4,334)	594	-	594

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 38,190	\$ 138	\$ 893	\$ 1,654	\$ 924	\$ 3,609	\$ 1,082	\$ 184	\$ 3,250	\$ 4,516	\$ 3,145	\$ (442)	\$ 2,703	\$ -	\$ 2,703
352 Ottawa Library	312,348	1,128	7,306	13,526	30,068	52,028	8,851	1,504	33,422	43,777	25,725	2,576	28,301	-	28,301
353 Salina Public Library	1,039,544	3,753	24,318	45,017	30,999	104,087	29,456	5,006	2,064	36,526	85,618	7,959	93,577	-	93,577
354 Stockton Public Library	24,489	88	572	1,060	547	2,267	694	118	1,030	1,842	2,017	(864)	1,153	-	1,153
355 Wellington Public Library	80,101	289	1,874	3,469	11,105	16,737	2,270	386	21,468	24,124	6,597	37	6,634	-	6,634
361 Garden City Recreation Commission	444,229	1,604	10,392	19,237	22,173	53,406	12,587	2,139	106,603	121,329	36,587	(27,867)	8,720	-	8,720
362 Lawrence/Douglas County Health Dept	1,699,880	6,137	39,765	73,612	69,119	188,633	48,167	8,186	30,308	86,661	140,004	22,144	162,148	-	162,148
366 City of Concordia	1,072,145	3,871	25,081	46,428	5,329	80,709	30,380	5,163	129,909	165,452	88,303	(65,746)	22,557	-	22,557
367 City of Eureka	461,902	1,668	10,805	20,002	6,177	38,652	13,088	2,224	19,161	34,473	38,043	(5,449)	32,594	-	32,594
368 City of Howard	180,747	653	4,229	7,827	-	12,709	5,122	870	388,131	394,123	14,886	(152,643)	(137,757)	-	(137,757)
370 City of Lenora	47,556	172	1,113	2,059	2,068	5,412	1,348	229	4,062	5,639	3,917	(350)	3,567	-	3,567
371 City of Pomona	124,326	449	2,909	5,384	633	9,375	3,523	599	8,821	12,943	10,240	(4,173)	6,067	-	6,067
373 City of Syracuse	319,262	1,153	7,468	13,825	21,204	43,650	9,046	1,537	12,335	22,918	26,295	(1,659)	24,636	-	24,636
374 City of Turon	62,261	225	1,456	2,696	29,168	33,545	1,764	300	38,336	40,400	5,128	1,019	6,147	-	6,147
375 Eudora Twp Douglas County	33,632	121	787	1,456	2,202	4,566	953	162	1,629	2,744	2,770	15	2,785	-	2,785
378 Norton County Hospital	5,245,124	18,937	122,700	227,136	394,329	763,102	148,623	25,259	92,082	265,964	431,993	134,291	566,284	-	566,284
380 Haskell County	2,230,538	8,053	52,179	96,592	96,939	253,763	63,203	10,741	119,494	193,438	183,709	15,608	199,317	-	199,317
381 Hodgeman County	1,174,867	4,242	27,484	50,877	7,793	90,396	33,290	5,658	23,037	61,985	96,763	(3,336)	93,427	-	93,427
384 City of Arlington	47,723	172	1,117	2,067	1,815	5,171	1,352	230	1,803	3,385	3,931	(689)	3,242	-	3,242
385 City of Baldwin City	1,329,662	4,801	31,105	57,580	148,006	241,492	37,677	6,403	54,416	98,496	109,512	44,643	154,155	-	154,155
387 City of Beloit	2,124,652	7,671	49,703	92,006	99,953	249,333	60,203	10,232	133,005	203,440	174,988	(20,650)	154,338	-	154,338
388 City of Bennington	60,839	220	1,423	2,635	9,453	13,731	1,724	293	7,949	9,966	5,011	(417)	4,594	-	4,594
389 City of Bird City	80,004	289	1,871	3,464	10,925	16,549	2,267	385	4,343	6,995	6,589	1,670	8,259	-	8,259
391 City of Canton	116,646	421	2,729	5,051	9,354	17,555	3,305	562	20,945	24,812	9,607	(5,516)	4,091	-	4,091
392 City of Chapman	531,062	1,917	12,423	22,997	107,240	144,577	15,048	2,557	54,918	72,523	43,739	2,519	46,258	-	46,258
393 City of Emporia	4,648,164	16,782	108,735	201,285	148,722	475,524	131,708	22,384	231,526	385,618	382,827	(76,204)	306,623	-	306,623
394 City of Frankfort	131,560	475	3,078	5,697	11,524	20,774	3,728	634	11,712	16,074	10,835	359	11,194	-	11,194
395 City of Gardner	5,184,258	18,717	121,276	224,500	647,276	1,011,769	146,899	24,965	23,061	194,925	426,980	249,450	676,430	-	676,430
397 City of Mankato	231,397	835	5,413	10,020	10,723	26,991	6,557	1,114	14,693	22,364	19,058	(1,685)	17,373	-	17,373
398 City of Marquette	118,932	429	2,782	5,150	17,956	26,317	3,370	573	15,985	19,928	9,795	(772)	9,023	-	9,023
399 City of Moline	58,093	210	1,359	2,516	15,363	19,448	1,646	280	521	2,447	4,785	6,618	11,403	-	11,403
400 City of Mound City	198,922	718	4,653	8,614	32,722	46,707	5,637	958	22,013	28,608	16,383	4,425	20,808	-	20,808
401 City of Ness City	262,925	949	6,150	11,386	11,120	29,605	7,450	1,266	8,519	17,235	21,655	3,977	25,632	-	25,632
403 City of Osborne	506,434	1,828	11,847	21,931	17,506	53,112	14,350	2,439	108,590	125,379	41,710	(24,005)	17,705	-	17,705
404 City of Rossville	140,285	506	3,282	6,075	4,827	14,690	3,975	676	524	5,175	11,554	1,008	12,562	-	12,562



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 72,742	\$ 263	\$ 1,701	\$ 3,150	\$ 1,294	\$ 6,408	\$ 2,061	\$ 350	\$ 2,000	\$ 4,411	\$ 5,991	\$ 522	\$ 6,513	\$ -	\$ 6,513
406 City of Spring Hill	1,234,591	4,457	28,881	53,463	59,377	146,178	34,983	5,945	33,697	74,625	101,682	9,320	111,002	-	111,002
407 City of Sterling	870,115	3,141	20,355	37,680	75,243	136,419	24,655	4,190	70,694	99,539	71,663	(307)	71,356	-	71,356
409 City of Valley Falls	256,443	926	5,999	11,105	31,543	49,573	7,266	1,235	13,057	21,558	21,121	5,627	26,748	-	26,748
411 El Dorado Twp Butler County	78,944	285	1,847	3,419	5,896	11,447	2,237	380	1,045	3,662	6,502	1,419	7,921	-	7,921
417 Palmyra Twp Douglas Co	82,275	297	1,925	3,563	42,937	48,722	2,331	396	-	2,727	6,776	15,159	21,935	-	21,935
419 Sumner Regional Medical Center	2,881,396	10,403	67,405	124,777	1,667,308	1,869,893	81,646	13,876	2,508,698	2,604,220	237,314	(388,945)	(151,631)	-	(151,631)
420 Wilson Medical Center	5,752,631	20,769	134,572	249,113	1,070,800	1,475,254	163,004	27,703	11,833	202,540	473,792	374,263	848,055	-	848,055
421 Port Library	65,257	236	1,526	2,826	5,747	10,335	1,849	314	4,722	6,885	5,375	1,736	7,111	-	7,111
422 Goodland Public Library	75,752	273	1,772	3,280	5,192	10,517	2,146	365	3,582	6,093	6,239	304	6,543	-	6,543
425 Leavenworth Public Library	453,093	1,636	10,600	19,621	17,428	49,285	12,839	2,182	9,111	24,132	37,317	2,134	39,451	-	39,451
427 Wm A Rankin Memorial Library	53,800	194	1,258	2,330	1,048	4,830	1,524	259	186	1,969	4,431	411	4,842	-	4,842
428 Pratt Public Library	93,579	338	2,189	4,052	4,801	11,380	2,652	451	2,483	5,586	7,707	2,603	10,310	-	10,310
429 Russell Public Library	35,110	127	821	1,520	5,553	8,021	995	169	823	1,987	2,892	1,039	3,931	-	3,931
430 Seneca Free Library	37,381	135	875	1,619	2,914	5,543	1,059	180	-	1,239	3,079	1,323	4,402	-	4,402
431 City Cowley Co Joint Board of Health	468,941	1,693	10,970	20,307	15,648	48,618	13,288	2,258	20,949	36,495	38,622	(1,985)	36,637	-	36,637
434 City of Mulberry	120,869	436	2,828	5,234	3,744	12,242	3,425	582	21,073	25,080	9,955	(3,646)	6,309	-	6,309
435 City of Atwood	272,988	986	6,386	11,822	20,856	40,050	7,735	1,315	11,754	20,804	22,483	5,486	27,969	-	27,969
436 City of Lincoln Center	369,159	1,333	8,635	15,986	19,856	45,810	10,460	1,778	3,859	16,097	30,404	2,504	32,908	-	32,908
438 Manhattan Public Library	1,519,872	5,487	35,555	65,817	27,018	133,877	43,066	7,319	26,341	76,726	125,178	6,317	131,495	-	131,495
439 Junction City/Geary Co Health Dept	-	-	-	-	-	-	-	-	300,032	300,032	-	(142,739)	(142,739)	-	(142,739)
440 City of Little River	120,187	434	2,812	5,205	5,093	13,544	3,406	579	6,634	10,619	9,899	(903)	8,996	-	8,996
442 City of Belleville	739,238	2,669	17,293	32,012	3,907	55,881	20,947	3,560	119,220	143,727	60,884	(27,646)	33,238	-	33,238
443 City of Lyndon	268,555	970	6,283	11,630	19,635	38,518	7,610	1,293	24,832	33,735	22,118	(1,730)	20,388	-	20,388
445 City of Smith Center	495,674	1,790	11,596	21,465	26,935	61,786	14,045	2,387	14,236	30,668	40,824	(1,381)	39,443	-	39,443
451 Belleville Public Library	86,303	312	2,019	3,737	9,702	15,770	2,445	416	2,434	5,295	7,108	2,732	9,840	-	9,840
452 Chanute Public Library	155,338	561	3,634	6,727	4,352	15,274	4,402	748	-	5,150	12,794	1,672	14,466	-	14,466
454 Olathe Public Library	1,760,259	6,355	41,178	76,227	97,672	221,432	49,878	8,477	-	58,355	144,976	38,751	183,727	-	183,727
458 City of Leoti	244,164	882	5,711	10,573	14,145	31,311	6,919	1,176	39,542	47,637	20,110	(10,005)	10,105	-	10,105
459 City of Shawnee	8,388,093	30,285	196,224	363,240	733,853	1,323,602	237,681	40,394	-	278,075	690,850	238,199	929,049	188,265	1,117,314
461 City of Luray	83,084	300	1,944	3,598	17,524	23,366	2,354	400	6,743	9,497	6,843	2,944	9,787	-	9,787
463 City of Strong City	111,838	404	2,617	4,843	14,888	22,752	3,169	539	13,856	17,564	9,211	2,103	11,314	-	11,314
467 Coffeyville Public Library	132,508	478	3,100	5,738	1,956	11,272	3,755	638	11,191	15,584	10,913	(1,559)	9,354	-	9,354
468 Great Bend Public Library	201,863	729	4,722	8,742	3,914	18,107	5,720	972	8,252	14,944	16,626	(1,962)	14,664	-	14,664
473 City of Galva	170,586	616	3,991	7,387	1,482	13,476	4,834	821	41,468	47,123	14,050	(9,887)	4,163	-	4,163
474 City of Oakley	753,636	2,721	17,630	32,636	11,580	64,567	21,355	3,629	23,167	48,151	62,070	(694)	61,376	-	61,376



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 224,665	\$ 811	\$ 5,255	\$ 9,729	\$ 29,112	\$ 44,907	\$ 6,366	\$ 1,082	\$ 17,504	\$ 24,952	\$ 18,504	\$ 3,041	\$ 21,545	\$ -	\$ 21,545
478 McPherson Public Library	345,367	1,247	8,079	14,956	23,024	47,306	9,786	1,663	28,518	39,967	28,445	(843)	27,602	-	27,602
479 City of Scranton	116,660	421	2,729	5,052	18,444	26,646	3,306	562	32,301	36,169	9,608	(6,575)	3,033	-	3,033
480 City of Lenexa	12,022,150	43,405	281,236	520,610	1,147,271	1,992,522	340,654	57,894	-	398,548	990,154	379,524	1,369,678	-	1,369,678
483 Soldier Twp Shawnee County	704,965	2,545	16,491	30,528	67,883	117,447	19,976	3,395	11,408	34,779	58,062	13,718	71,780	-	71,780
485 Kingman Carnegie Library	48,797	176	1,142	2,113	100	3,531	1,383	235	9,941	11,559	4,019	(2,964)	1,055	-	1,055
486 Lyons Public Library	34,789	126	814	1,507	490	2,937	986	168	666	1,820	2,865	(224)	2,641	-	2,641
488 Paola Free Library	77,021	278	1,801	3,335	6,054	11,468	2,182	371	13,157	15,710	6,344	(2,558)	3,786	-	3,786
552 Hutchinson Recreation Commission	664,866	2,400	15,553	28,792	48,270	95,015	18,839	3,202	14,967	37,008	54,759	10,742	65,501	-	65,501
563 City of Haven	325,506	1,175	7,615	14,096	11,899	34,785	9,223	1,568	26,060	36,851	26,809	(6,541)	20,268	-	20,268
565 Coffey County Extension Council	27,458	99	642	1,189	5,656	7,586	778	132	1,894	2,804	2,261	563	2,824	-	2,824
567 Woodson County Extension Council	19,429	70	454	841	1,027	2,392	551	94	149	794	1,600	184	1,784	-	1,784
568 Morrill Free Public Library	81,843	295	1,915	3,544	1,377	7,131	2,319	394	8,837	11,550	6,741	(1,238)	5,503	-	5,503
569 City of Macksville	96,227	347	2,251	4,167	2,043	8,808	2,727	463	3,861	7,051	7,925	(287)	7,638	-	7,638
573 City of Columbus	775,993	2,802	18,153	33,604	7,805	62,364	21,988	3,737	21,618	47,343	63,911	(9,749)	54,162	-	54,162
574 City of Halstead	890,172	3,214	20,824	38,548	80,574	143,160	25,223	4,287	41,533	71,043	73,315	6,240	79,555	-	79,555
578 City of Perry	136,410	492	3,191	5,907	32,154	41,744	3,865	657	3,289	7,811	11,235	7,428	18,663	-	18,663
579 City of Scott City	978,719	3,534	22,895	42,383	47,799	116,611	27,733	4,713	5,308	37,754	80,608	15,817	96,425	-	96,425
587 Monument Twp Logan County	19,151	69	448	829	234	1,580	543	92	831	1,466	1,577	(298)	1,279	-	1,279
605 City of Cheney	715,697	2,584	16,743	30,993	23,454	73,774	20,280	3,447	22,923	46,650	58,945	3,219	62,164	-	62,164
606 City of Cottonwood Falls	157,331	568	3,681	6,813	10,801	21,863	4,458	758	10,349	15,565	12,958	73	13,031	-	13,031
607 City of Oskaloosa	113,092	408	2,646	4,897	6,961	14,912	3,205	545	2,497	6,247	9,314	(754)	8,560	-	8,560
610 K State Research & Extension Dickinson Co	37,423	135	876	1,621	4,403	7,035	1,060	180	1,941	3,181	3,082	198	3,280	-	3,280
611 Finney County Extension Council	21,144	76	495	916	4,809	6,296	599	102	8,235	8,936	1,741	(296)	1,445	-	1,445
628 Kaw Valley Drainage Dist	274,019	989	6,410	11,866	5,967	25,232	7,764	1,320	4,259	13,343	22,568	755	23,323	-	23,323
632 City of Altamont	390,442	1,410	9,134	16,908	6,005	33,457	11,063	1,880	14,176	27,119	32,157	(2,873)	29,284	-	29,284
633 City of Bushton	45,925	166	1,074	1,989	912	4,141	1,301	221	1,034	2,556	3,782	207	3,989	-	3,989
635 Irving Twp Brown County	26,022	94	609	1,127	6,091	7,921	737	125	3,571	4,433	2,143	802	2,945	-	2,945
641 City of Moundridge	892,527	3,222	20,879	38,650	94,764	157,515	25,290	4,298	48,495	78,083	73,509	30,871	104,380	-	104,380
648 City of Downs	104,799	378	2,452	4,538	1,968	9,336	2,970	505	10,027	13,502	8,631	(9,003)	(372)	-	(372)
649 Tecumseh Twp Shawnee County	270,590	977	6,330	11,718	7,622	26,647	7,667	1,303	1,902	10,872	22,286	2,986	25,272	-	25,272
650 City of Preston	-	-	-	-	-	-	-	-	2,669	2,669	-	(2,611)	(2,611)	-	(2,611)
656 City of Fowler	63,362	229	1,483	2,744	15,795	20,251	1,795	305	20,422	22,522	5,219	3,217	8,436	-	8,436
666 City of Satanta	144,550	522	3,381	6,260	5,284	15,447	4,096	696	19,215	24,007	11,905	(3,908)	7,997	-	7,997
676 City of Mission	1,685,259	6,085	39,424	72,979	19,727	138,215	47,753	8,116	54,942	110,811	138,799	(25,462)	113,337	-	113,337
685 City of Claflin	131,978	476	3,088	5,715	14,084	23,363	3,740	636	11,599	15,975	10,870	1,114	11,984	-	11,984

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 64,031	\$ 231	\$ 1,498	\$ 2,773	\$ 4,829	\$ 9,331	\$ 1,814	\$ 308	\$ 5,476	\$ 7,598	\$ 5,274	\$ 2,212	\$ 7,486	\$ -	\$ 7,486
706 Fowler Residential Care	628,767	2,270	14,709	27,228	22,158	66,365	17,816	3,028	26,880	47,724	51,786	(5,965)	45,821	-	45,821
708 Stafford County Hospital	-	-	-	-	14,709	14,709	-	-	1,071,411	1,071,411	-	(263,304)	(263,304)	-	(263,304)
711 City of Kiowa	370,330	1,337	8,663	16,037	69,195	95,232	10,493	1,783	43,604	55,880	30,501	13,725	44,226	-	44,226
714 City of Le Roy	103,099	372	2,412	4,465	9,407	16,656	2,921	496	17,449	20,866	8,491	868	9,359	-	9,359
717 City of Troy	252,945	913	5,917	10,954	32,674	50,458	7,167	1,218	22,104	30,489	20,833	154	20,987	-	20,987
727 Stafford Co Cemetery Dist 1	92,631	334	2,166	4,011	25,590	32,101	2,625	446	5,654	8,725	7,629	5,073	12,702	-	12,702
735 City of Coldwater	161,666	584	3,782	7,001	18,500	29,867	4,581	779	33,090	38,450	13,315	2,485	15,800	-	15,800
736 City of Hill City	480,398	1,734	11,238	20,803	16,183	49,958	13,612	2,313	6,711	22,636	39,566	5,780	45,346	-	45,346
737 City of Sylvan Grove	47,263	171	1,105	2,047	3,329	6,652	1,339	228	2,165	3,732	3,893	272	4,165	-	4,165
738 City of Thayer	34,803	126	814	1,507	3,779	6,226	986	168	708	1,862	2,866	966	3,832	-	3,832
748 City of Clearwater	657,980	2,376	15,393	28,493	62,909	109,171	18,644	3,169	11,976	33,789	54,192	14,426	68,618	-	68,618
758 McPherson County Extension Council	44,573	161	1,043	1,930	5,431	8,565	1,263	215	2,848	4,326	3,671	227	3,898	-	3,898
760 League of Kansas Municipalities	639,987	2,311	14,971	27,714	40,273	85,269	18,134	3,082	22,464	43,680	52,710	(5,120)	47,590	-	47,590
769 City of Roeland Park	636,168	2,297	14,882	27,549	49,254	93,982	18,026	3,064	16,520	37,610	52,395	12,209	64,604	-	64,604
770 City of Carbondale	203,493	735	4,761	8,812	18,566	32,874	5,766	980	22,506	29,252	16,760	(4,843)	11,917	-	11,917
774 City of Americus	73,411	265	1,717	3,179	8,628	13,789	2,080	354	-	2,434	6,046	4,686	10,732	-	10,732
776 City of Tonganoxie	1,355,976	4,896	31,721	58,720	131,409	226,746	38,422	6,530	-	44,952	111,679	58,637	170,316	-	170,316
779 Kechi Twp Sedgwick County	48,086	174	1,125	2,082	17,160	20,541	1,363	232	5,948	7,543	3,960	(1,726)	2,234	-	2,234
790 City of Glen Elder	108,855	393	2,547	4,714	7,842	15,496	3,084	524	3,198	6,806	8,965	986	9,951	-	9,951
807 City of De Soto	1,384,591	4,999	32,390	59,959	88,110	185,458	39,233	6,668	11,620	57,521	114,036	15,464	129,500	-	129,500
808 City of Hope	34,036	123	796	1,474	2,233	4,626	964	164	3,004	4,132	2,803	268	3,071	-	3,071
812 City of Baxter Springs	825,235	2,979	19,305	35,736	1,154	59,174	23,383	3,974	128,118	155,475	67,967	(33,565)	34,402	-	34,402
813 Little Walnut Twp Butler County	13,339	48	313	578	5,270	6,209	378	64	7,677	8,119	1,099	(107)	992	-	992
815 City of Delphos	54,427	197	1,273	2,357	1,981	5,808	1,542	262	12,392	14,196	4,483	(2,975)	1,508	-	1,508
844 Chapman Public Library	18,844	68	441	816	6,513	7,838	534	91	2,673	3,298	1,552	1,893	3,445	-	3,445
882 City of Bison	-	-	-	-	936	936	-	-	15,126	15,126	-	(3,264)	(3,264)	-	(3,264)
886 City of Lecompton	55,584	201	1,301	2,407	2,459	6,368	1,575	268	1,190	3,033	4,578	(67)	4,511	-	4,511
887 City of Plainville	418,653	1,512	9,793	18,129	42,833	72,267	11,863	2,016	25,108	38,987	34,481	1,420	35,901	-	35,901
895 Abilene Free Public Library	151,491	547	3,544	6,560	20,295	30,946	4,293	730	380	5,403	12,477	6,882	19,359	-	19,359
907 Emporia Recreation Commission	505,569	1,825	11,826	21,893	38,511	74,055	14,326	2,435	10,712	27,473	41,639	12,817	54,456	-	54,456
911 City of Plains	137,247	496	3,210	5,943	10,408	20,057	3,889	661	10,760	15,310	11,304	3,239	14,543	-	14,543
913 Franklin Twp Edwards County	30,914	112	723	1,339	1,897	4,071	876	149	495	1,520	2,546	224	2,770	-	2,770
914 Grasshopper Twp Atchison Co	18,621	67	436	806	-	1,309	528	90	967	1,585	1,534	(386)	1,148	-	1,148
920 Topeka Twp Shawnee County	36,657	132	858	1,587	1,625	4,202	1,039	177	1,532	2,748	3,019	136	3,155	-	3,155

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 150,251	\$ 542	\$ 3,515	\$ 6,506	\$ 17,057	\$ 27,620	\$ 4,257	\$ 724	\$ 11,659	\$ 16,640	\$ 12,375	\$ 3,381	\$ 15,756	\$ -	\$ 15,756
937 City of Clyde	82,429	298	1,929	3,570	-	5,797	2,336	397	2,473	5,206	6,789	(991)	5,798	-	5,798
938 City of Deerfield	147,728	533	3,456	6,397	3,758	14,144	4,186	711	17,675	22,572	12,167	(2,930)	9,237	-	9,237
939 City of Eskridge	136,647	493	3,197	5,917	13,627	23,234	3,872	658	7,974	12,504	11,254	(1,590)	9,664	-	9,664
940 City of Louisburg	1,181,153	4,264	27,631	51,149	183,682	266,726	33,469	5,688	-	39,157	97,281	62,277	159,558	-	159,558
953 City of Lewis	53,800	194	1,258	2,330	6,119	9,901	1,524	259	19,511	21,294	4,431	(1,308)	3,123	-	3,123
957 City of Alta Vista	57,006	206	1,334	2,469	8,527	12,536	1,615	275	14,427	16,317	4,695	(854)	3,841	-	3,841
958 Lyons Recreation Commission	125,065	452	2,926	5,416	27,001	35,795	3,544	602	-	4,146	10,300	7,386	17,686	-	17,686
959 Stanton County Recreation Commission	57,661	208	1,349	2,497	3,657	7,711	1,634	278	6,090	8,002	4,749	492	5,241	-	5,241
971 Kiowa County Extension Council	22,719	82	531	984	1,621	3,218	644	109	390	1,143	1,871	635	2,506	-	2,506
978 City of Lebo	153,345	554	3,587	6,640	10,303	21,084	4,345	738	1,410	6,493	12,630	4,509	17,139	-	17,139
982 Graham County Hospital	2,528,976	9,131	59,160	109,515	2,130	179,936	71,660	12,179	248,613	332,452	208,289	(104,188)	104,101	-	104,101
983 Liberal Memorial Library	228,665	826	5,349	9,902	15,112	31,189	6,479	1,101	19,305	26,885	18,833	390	19,223	-	19,223
1000 Kinsley Library	44,113	159	1,032	1,910	8,400	11,501	1,250	212	758	2,220	3,633	2,057	5,690	-	5,690
1019 Frank Carlson Library	50,232	181	1,175	2,175	624	4,155	1,423	242	1,282	2,947	4,137	(577)	3,560	-	3,560
1020 Hoisington City Library	25,395	92	594	1,100	5,191	6,977	720	122	14,540	15,382	2,092	(1,898)	194	-	194
1042 Augusta Public Library	114,556	414	2,680	4,961	14,249	22,304	3,246	552	3,172	6,970	9,435	1,434	10,869	-	10,869
1061 Hill Top House Nursing Home	884,652	3,194	20,694	38,309	28,363	90,560	25,067	4,260	47,343	76,670	72,861	1,743	74,604	-	74,604
1069 City of Merriam	2,421,027	8,741	56,636	104,841	84,665	254,883	68,601	11,659	50,015	130,275	199,398	17,115	216,513	-	216,513
1072 City of Caldwell	269,782	974	6,311	11,683	8,337	27,305	7,644	1,299	27,644	36,587	22,219	(728)	21,491	-	21,491
1073 City of Dighton	212,260	766	4,965	9,192	20,669	35,592	6,015	1,022	39,711	46,748	17,482	(5,375)	12,107	-	12,107
1074 City of Quinter	214,490	774	5,018	9,288	14,889	29,969	6,078	1,033	-	7,111	17,666	7,755	25,421	-	25,421
1075 City of Ransom	28,224	102	660	1,222	1,739	3,723	800	136	11,533	12,469	2,325	(1,347)	978	-	978
1078 Hiawatha Twp Brown County	31,904	115	746	1,382	3,297	5,540	904	154	1,133	2,191	2,628	738	3,366	-	3,366
1088 Columbus Public Library	48,114	174	1,126	2,084	12,735	16,119	1,363	232	708	2,303	3,963	4,356	8,319	-	8,319
1089 Larabee Memorial Library	5,241	19	122	227	3,060	3,428	148	25	16,306	16,479	432	(2,362)	(1,930)	-	(1,930)
1109 Great Bend Recreation Commission	412,478	1,489	9,649	17,862	77,905	106,905	11,688	1,986	-	13,674	33,972	29,930	63,902	-	63,902
1111 Seward County Extension Council	21,311	77	499	923	6,281	7,780	604	103	7,053	7,760	1,755	354	2,109	-	2,109
1114 City of Brewster	48,699	176	1,139	2,109	10,042	13,466	1,380	235	658	2,273	4,011	2,270	6,281	-	6,281
1120 City of Haysville	2,721,319	9,825	63,660	117,845	53,022	244,352	77,110	13,105	66,793	157,008	224,130	(1,935)	222,195	-	222,195
1121 City of Kanorado	42,761	154	1,000	1,852	17,295	20,301	1,212	206	503	1,921	3,522	4,044	7,566	-	7,566
1127 City of St Paul	95,921	346	2,244	4,154	11,372	18,116	2,718	462	7,876	11,056	7,900	126	8,026	-	8,026
1130 City of Spearville	137,274	496	3,211	5,945	6,102	15,754	3,890	661	10,912	15,463	11,306	(1,432)	9,874	-	9,874
1132 City of Wellsville	320,600	1,158	7,500	13,883	6,646	29,187	9,084	1,544	28,853	39,481	26,405	(10,971)	15,434	-	15,434
1134 City of Wetmore	51,166	185	1,196	2,216	4,539	8,136	1,450	246	1,259	2,955	4,214	3,007	7,221	-	7,221

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 20,865	\$ 75	\$ 489	\$ 904	\$ 748	\$ 2,216	\$ 591	\$ 100	\$ 7,091	\$ 7,782	\$ 1,718	\$ (4,781)	\$ (3,063)	\$ -	\$ (3,063)
1141 Clay Twp Reno County	64,198	232	1,502	2,780	10,943	15,457	1,819	309	11,022	13,150	5,287	1,634	6,921	-	6,921
1154 Lincoln Twp Edwards County	30,092	109	704	1,303	1,560	3,676	853	145	2,547	3,545	2,478	962	3,440	-	3,440
1172 Valley Center Twp Sedgwick Co	31,486	114	736	1,363	268	2,481	892	152	1,466	2,510	2,593	(163)	2,430	-	2,430
1173 Ashland District Hospital	2,182,327	7,879	51,052	94,504	101,592	255,027	61,837	10,509	230,531	302,877	179,738	(22,686)	157,052	-	157,052
1178 Lane County Library	20,349	73	476	881	125	1,555	577	98	985	1,660	1,676	(233)	1,443	-	1,443
1187 Comanche Co Extension Council	25,562	92	598	1,107	1,267	3,064	724	123	317	1,164	2,105	412	2,517	-	2,517
1188 Greenwood County Extension Council	-	-	-	-	954	954	-	-	10,943	10,943	-	(2,773)	(2,773)	-	(2,773)
1189 Meade County Extension Council	16,823	61	393	729	5,251	6,434	477	81	7,730	8,288	1,386	(899)	487	-	487
1192 Central Kansas District 3 (Extension Co)	145,177	524	3,396	6,287	21,586	31,793	4,114	699	16,135	20,948	11,957	2,612	14,569	-	14,569
1193 Augusta Housing Authority	63,599	230	1,488	2,754	934	5,406	1,802	306	4,431	6,539	5,238	(1,528)	3,710	-	3,710
1194 Junction City Public Housing Authority	142,724	515	3,339	6,181	12,330	22,365	4,044	687	26,632	31,363	11,755	(8,403)	3,352	-	3,352
1195 Lyons Housing Authority	105,942	382	2,478	4,588	12,752	20,200	3,002	510	21,153	24,665	8,725	(1,307)	7,418	-	7,418
1196 City of Waterville Housing Authority	16,168	58	378	700	1,938	3,074	458	78	1,320	1,856	1,332	242	1,574	-	1,574
4053 City of Hoxie	384,142	1,387	8,986	16,635	30,883	57,891	10,885	1,850	-	12,735	31,638	12,009	43,647	-	43,647
4055 City of Rolla	105,468	381	2,467	4,567	8,938	16,353	2,988	508	4,688	8,184	8,686	2,122	10,808	-	10,808
4069 Manhattan Twp-Riley County	41,200	149	964	1,784	1,048	3,945	1,167	198	1,405	2,770	3,393	(233)	3,160	-	3,160
4080 Leavenworth County Extension Council	33,632	121	787	1,456	39	2,403	953	162	3,193	4,308	2,770	(873)	1,897	-	1,897
4081 Shawnee County Extension Council	74,247	268	1,737	3,215	-	5,220	2,104	358	30,578	33,040	6,115	(10,078)	(3,963)	-	(3,963)
4084 City of Andale	193,193	698	4,519	8,366	44,876	58,459	5,474	930	12,644	19,048	15,912	6,538	22,450	-	22,450
4086 City of Nickerson	161,972	585	3,789	7,014	1,566	12,954	4,590	780	26,616	31,986	13,340	(7,556)	5,784	-	5,784
4087 City of Overbrook	103,740	375	2,426	4,492	24,340	31,633	2,940	500	34,321	37,761	8,544	(5,804)	2,740	-	2,740
4108 Butler County Extension Council	49,410	178	1,156	2,140	112	3,586	1,400	238	4,215	5,853	4,069	(1,347)	2,722	-	2,722
4109 Salina Saline Co Jt Board of Health	-	-	-	-	-	-	-	-	537,330	537,330	-	(349,932)	(349,932)	-	(349,932)
4126 City of Derby	4,435,792	16,015	103,767	192,089	114,266	426,137	125,691	21,361	126,832	273,884	365,336	(13,913)	351,423	-	351,423
4128 City of Medicine Lodge	445,274	1,608	10,416	19,282	2,144	33,450	12,617	2,144	69,884	84,645	36,673	(25,571)	11,102	-	11,102
4131 City of White City	47,514	172	1,112	2,058	1,008	4,350	1,346	229	2,864	4,439	3,913	(768)	3,145	-	3,145
4134 Belpre Twp Edwards County	24,001	87	561	1,039	31,942	33,629	680	116	27,552	28,348	1,977	4,346	6,323	-	6,323
4152 Menoken Township	32,991	119	772	1,429	5,971	8,291	935	159	33,869	34,963	2,717	(7,107)	(4,390)	-	(4,390)
4182 City of Leawood	7,305,174	26,375	170,891	316,345	124,554	638,165	206,996	35,179	198,535	440,710	601,660	13,704	615,364	-	615,364
4184 Big Creek Twp Russell County	29,813	108	698	1,291	573	2,670	845	144	552	1,541	2,455	173	2,628	-	2,628
4195 Wayne Twp Edward County	24,377	88	570	1,056	-	1,714	691	117	5,090	5,898	2,008	(1,473)	535	-	535
4198 Wamego Public Library	83,976	303	1,964	3,637	3,517	9,421	2,380	404	13,496	16,280	6,916	(2,646)	4,270	-	4,270
4201 Reno County Extension Council	42,120	152	985	1,824	1,897	4,858	1,194	203	1,128	2,525	3,469	112	3,581	-	3,581
4202 Stanton County Extension Council	23,499	85	550	1,018	7,468	9,121	666	113	8,047	8,826	1,935	(2,060)	(125)	-	(125)

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 21,855	\$ 79	\$ 511	\$ 946	\$ 1,671	\$ 3,207	\$ 619	\$ 105	\$ 2,352	\$ 3,076	\$ 1,800	\$ 184	\$ 1,984	\$ -	\$ 1,984
4215 City of Ogden	300,250	1,084	7,024	13,002	11,951	33,061	8,508	1,446	38,463	48,417	24,729	(25,150)	(421)	-	(421)
4216 City of Pretty Prairie	97,231	351	2,275	4,211	10,192	17,029	2,755	468	22,264	25,487	8,008	(2,742)	5,266	-	5,266
4219 City of Severy	53,076	192	1,242	2,298	18,394	22,126	1,504	256	5,854	7,614	4,371	5,293	9,664	-	9,664
4221 Mission Twp Shawnee Co	464,090	1,676	10,856	20,097	26,367	58,996	13,150	2,235	63,689	79,074	38,223	(5,602)	32,621	-	32,621
4228 Johnston Public Library	51,333	185	1,201	2,223	2,049	5,658	1,455	247	14,270	15,972	4,228	(2,322)	1,906	-	1,906
4236 Sedgwick County Extension Council	143,560	518	3,358	6,217	13,509	23,602	4,068	691	13,767	18,526	11,824	551	12,375	-	12,375
4237 Seward County Conservation District	25,172	91	589	1,090	1,077	2,847	713	121	621	1,455	2,073	189	2,262	-	2,262
4238 Winfield Recreation Commission	193,165	697	4,519	8,365	9,772	23,353	5,473	930	16,379	22,782	15,909	(679)	15,230	-	15,230
4254 City of Fairway	674,957	2,437	15,789	29,228	131,716	179,170	19,125	3,250	6,783	29,158	55,590	35,002	90,592	-	90,592
4258 Center Twp Russell County	59,278	214	1,387	2,567	1,984	6,152	1,680	285	201	2,166	4,882	858	5,740	-	5,740
4272 Kingman Recreation Commission	71,487	258	1,672	3,096	552	5,578	2,026	344	6,736	9,106	5,888	(1,276)	4,612	-	4,612
4273 Parsons Recreation Commission	140,243	506	3,281	6,073	35,278	45,138	3,974	675	15,989	20,638	11,551	9,234	20,785	-	20,785
4274 Stevens County Extension Council	29,646	107	694	1,284	266	2,351	840	143	1,030	2,013	2,442	(200)	2,242	-	2,242
4275 City of Hardtner	27,067	98	633	1,172	6,566	8,469	767	130	6,020	6,917	2,229	2,033	4,262	-	4,262
4276 City of Hartford	60,686	219	1,420	2,628	9,893	14,160	1,720	292	2,273	4,285	4,998	2,400	7,398	-	7,398
4279 City of Victoria	171,826	620	4,019	7,441	13,040	25,120	4,869	827	2,436	8,132	14,152	1,203	15,355	-	15,355
4299 Wilson County Extension Council	9,366	34	219	406	0	659	265	45	10,910	11,220	771	(2,759)	(1,988)	-	(1,988)
4305 Elwood Twp Barber County	53,800	194	1,258	2,330	4,177	7,959	1,524	259	2,844	4,627	4,431	1,888	6,319	-	6,319
4312 Graham County Public Library	41,145	149	963	1,782	2,172	5,066	1,166	198	8,175	9,539	3,389	(2,297)	1,092	-	1,092
4316 Brown County Conservation District	28,322	102	662	1,226	2,477	4,467	803	136	760	1,699	2,333	762	3,095	-	3,095
4317 Ellsworth County Conservation Dist	31,179	113	729	1,350	1,840	4,032	883	150	-	1,033	2,568	560	3,128	-	3,128
4346 Ellsworth County Extension Council	-	-	-	-	-	-	-	-	4,823	4,823	-	(3,722)	(3,722)	-	(3,722)
4348 Stevens County Conservation Dist	19,820	72	463	858	413	1,806	562	95	14,985	15,642	1,632	(3,325)	(1,693)	-	(1,693)
4353 City of Highland	166,000	599	3,883	7,189	12,360	24,031	4,704	799	11,293	16,796	13,672	3,027	16,699	-	16,699
4355 City of Linn	29,116	105	681	1,261	384	2,431	825	140	670	1,635	2,398	(106)	2,292	-	2,292
4356 City of Nortonville	74,456	269	1,742	3,224	13,606	18,841	2,110	359	18,485	20,954	6,132	219	6,351	-	6,351
4358 City of Potwin	82,303	297	1,926	3,564	11,483	17,270	2,332	396	1,799	4,527	6,779	3,757	10,536	-	10,536
4360 City of Towanda	193,597	699	4,529	8,384	26,609	40,221	5,486	932	16,703	23,121	15,945	1,050	16,995	-	16,995
4362 City of Valley Center	1,697,344	6,128	39,706	73,502	164,965	284,301	48,095	8,174	21,787	78,056	139,795	39,889	179,684	-	179,684
4369 Silver Lake Twp Shawnee Co	20,990	76	491	909	14,787	16,263	595	101	31,687	32,383	1,729	280	2,009	-	2,009
4372 Horton Public Library	22,872	83	535	990	2,638	4,246	648	110	697	1,455	1,884	502	2,386	-	2,386
4373 Labette County Conservation Dist	18,649	67	436	808	3,876	5,187	528	90	3,029	3,647	1,536	543	2,079	-	2,079
4375 City of McLouth	214,309	774	5,014	9,280	31,839	46,907	6,073	1,032	16,112	23,217	17,651	441	18,092	-	18,092
4385 Geary County Extension Council	48,030	173	1,124	2,080	6,305	9,682	1,361	231	6,071	7,663	3,956	(502)	3,454	-	3,454

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 20,335	\$ 73	\$ 475	\$ 881	\$ 15,750	\$ 17,179	\$ 576	\$ 98	\$ 29,677	\$ 30,351	\$ 1,675	\$ (330)	\$ 1,345	\$ -	\$ 1,345
4388 Bonner Springs City Library	211,452	763	4,947	9,157	1,781	16,648	5,992	1,018	9,372	16,382	17,415	(1,744)	15,671	-	15,671
4395 City of Leon	107,503	388	2,514	4,655	44,100	51,657	3,046	518	43,781	47,345	8,854	1,018	9,872	-	9,872
4404 Osage County Conservation District	67,097	242	1,570	2,906	6,311	11,029	1,901	323	1,835	4,059	5,526	1,382	6,908	-	6,908
4419 Kiowa County Library	48,239	174	1,129	2,089	1,568	4,960	1,367	232	57	1,656	3,973	587	4,560	-	4,560
4432 Attica Hospital District 1	1,220,793	4,408	28,558	52,866	135,653	221,485	34,592	5,879	126,497	166,968	100,546	17,602	118,148	-	118,148
4434 City of Galena	3,476,684	12,552	81,330	150,555	781,493	1,025,930	98,514	16,742	440,572	555,828	286,343	524,890	811,233	-	811,233
4435 City of South Hutchinson	933,115	3,369	21,828	40,408	36,958	102,563	26,440	4,494	29,038	59,972	76,852	817	77,669	-	77,669
4454 Logan County Hospital	5,360,823	19,355	125,406	232,146	617,612	994,519	151,902	25,816	441,184	618,902	441,522	37,454	478,976	-	478,976
4458 Hospital Dist 1 of Rice County	5,168,410	18,660	120,906	223,814	140,602	503,982	146,450	24,889	244,682	416,021	425,675	(78,532)	347,143	-	347,143
4459 Comanche County Conservation Dist	19,039	69	445	824	3,343	4,681	539	92	1,967	2,598	1,568	(91)	1,477	-	1,477
4460 Morton County Extension Council	16,015	58	374	694	9,636	10,762	454	77	3,144	3,675	1,319	2,920	4,239	-	4,239
4467 Wallace Co Conservation Dist	16,948	61	396	734	942	2,133	480	82	819	1,381	1,396	273	1,669	-	1,669
4468 USD 353 Recreation Comm	95,419	345	2,232	4,132	8,359	15,068	2,704	460	69,581	72,745	7,859	(12,654)	(4,795)	-	(4,795)
4476 Johnson Co Consolidated Fire Dist No 2	127,155	459	2,975	5,506	19,495	28,435	3,603	612	114	4,329	10,473	8,756	19,229	-	19,229
4480 Riverside Twp Sedgwick County	110,890	400	2,594	4,802	40,505	48,301	3,142	534	10,160	13,836	9,133	7,467	16,600	-	16,600
4484 Brown County Extension Council	8,474	31	198	367	2,230	2,826	240	41	13,532	13,813	698	(2,328)	(1,630)	-	(1,630)
4485 Kingman County Extension Council	16,126	58	377	698	800	1,933	457	78	22,037	22,572	1,328	(5,579)	(4,251)	-	(4,251)
4490 Lakin Cemetery District 1 & 2	-	-	-	-	1,551	1,551	-	-	28,601	28,601	-	(6,821)	(6,821)	-	(6,821)
4496 City of Colwich	334,496	1,208	7,825	14,485	78,364	101,882	9,478	1,611	13,362	24,451	27,549	11,018	38,567	-	38,567
4505 Trego County Conservation Dist	42,190	152	987	1,827	7,955	10,921	1,195	203	-	1,398	3,475	2,961	6,436	-	6,436
4518 Rush County Conservation Dist	39,723	143	929	1,720	764	3,556	1,126	191	9,989	11,306	3,272	(3,980)	(708)	-	(708)
4529 Phillips County Conservation District	53,717	194	1,256	2,326	15,324	19,100	1,522	259	3,162	4,943	4,424	6,256	10,680	-	10,680
4534 Clark County Extension Council	19,304	70	451	836	2,438	3,795	547	93	868	1,508	1,590	391	1,981	-	1,981
4543 City of Conway Springs	220,414	796	5,156	9,545	42,300	57,797	6,246	1,061	9,780	17,087	18,153	7,433	25,586	-	25,586
4557 Clark County Conservation District	24,963	90	584	1,081	3,054	4,809	707	120	496	1,323	2,056	927	2,983	-	2,983
4558 City of Prairie Village	2,720,776	9,823	63,648	117,821	153,015	344,307	77,095	13,102	7,563	97,760	224,085	42,322	266,407	-	266,407
4561 City of Rexford	24,809	90	581	1,074	1,213	2,958	703	119	136	958	2,043	232	2,275	-	2,275
4565 Hospital Dist 1 of Dickinson County	10,061,366	36,326	235,366	435,700	186,850	894,242	285,094	48,452	497,451	830,997	828,663	(62,784)	765,879	-	765,879
4573 Woodson County Conservation District	19,081	69	446	826	2,040	3,381	541	92	3,265	3,898	1,572	(402)	1,170	-	1,170
4583 City of Overland Park	22,719,697	82,028	531,485	983,859	657,953	2,255,325	643,775	109,410	312,711	1,065,896	1,871,213	184,112	2,055,325	12,282	2,055,325
4589 Wilson County Conservation Dist	49,298	178	1,153	2,135	11,579	15,045	1,397	237	10,953	12,587	4,060	1,464	5,524	-	5,524
4591 City of Wathena	209,933	758	4,911	9,091	0	14,760	5,949	1,011	39,921	46,881	17,290	(19,386)	(2,096)	-	(2,096)
4611 City of Maize	1,161,111	4,192	27,162	50,281	91,265	172,900	32,901	5,591	-	38,492	95,630	39,359	134,989	-	134,989
4612 City of Westwood	352,824	1,274	8,254	15,279	42,234	67,041	9,997	1,699	4,839	16,535	29,059	15,065	44,124	-	44,124



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 35,040	\$ 127	\$ 819	\$ 1,517	\$ 61	\$ 2,524	\$ 993	\$ 169	\$ 1,491	\$ 2,653	\$ 2,886	\$ (415)	\$ 2,471	\$ -	\$ 2,471
4632 Cowley County Extension Council	25,478	92	596	1,103	2,242	4,033	722	123	-	845	2,098	1,245	3,343	-	3,343
4640 Arkansas City Recreation Commission	193,291	698	4,522	8,370	5,930	19,520	5,477	931	34,002	40,410	15,920	(8,661)	7,259	-	7,259
4646 Coffeyville Recreation Commission	216,163	780	5,057	9,361	18,614	33,812	6,125	1,041	16,279	23,445	17,803	7,762	25,565	-	25,565
4650 Stafford County Extension Council	21,715	78	508	940	1,184	2,710	615	105	558	1,278	1,788	(310)	1,478	-	1,478
4655 Kiowa County Conservation Dist	77,787	281	1,820	3,369	5,380	10,850	2,204	375	-	2,579	6,407	2,282	8,689	-	8,689
4797 City of Pawnee Rock	38,455	139	899	1,665	13,491	16,194	1,090	185	1,438	2,713	3,167	3,875	7,042	-	7,042
4805 Doniphan County Extension Council	19,722	71	461	854	70	1,456	559	95	5,478	6,132	1,624	(1,370)	254	-	254
4806 Kearny County Extension Council	24,308	88	568	1,053	713	2,422	689	117	376	1,182	2,002	2	2,004	-	2,004
4808 Johnson Co Park & Recreation Dist	8,779,149	31,696	205,372	380,174	1,189,546	1,806,788	248,762	42,277	-	291,039	723,058	340,120	1,063,178	-	1,063,178
4809 City of Edwardsville	492,565	1,778	11,523	21,330	54,471	89,102	13,957	2,372	-	16,329	40,568	26,282	66,850	-	66,850
4810 City of Goddard	645,701	2,331	15,105	27,962	54,894	100,292	18,296	3,109	24,607	46,012	53,180	20,181	73,361	-	73,361
4815 Grant County Library	147,087	531	3,441	6,369	-	10,341	4,168	708	11,902	16,778	12,114	(7,771)	4,343	-	4,343
4817 Russell County Extension Council	-	-	-	-	-	-	-	-	6,484	6,484	-	(5,996)	(5,996)	-	(5,996)
4822 Kansas Turnpike Authority	14,036,692	50,678	328,362	607,848	-	986,888	397,737	67,596	1,323,645	1,788,978	1,156,074	(448,566)	707,508	7,548	715,056
4824 Meade County Conservation Dist	20,628	74	482	893	1,319	2,768	585	99	1,601	2,285	1,699	(499)	1,200	-	1,200
4837 City of Hanston	27,207	98	636	1,178	6,620	8,532	771	131	3,713	4,615	2,241	(881)	1,360	-	1,360
4838 City of Mission Hills	504,329	1,821	11,798	21,840	39,957	75,416	14,290	2,429	-	16,719	41,537	18,435	59,972	-	59,972
4848 Harper Hospital Dist 5	1,686,500	6,089	39,453	73,033	84,278	202,853	47,788	8,122	1,345,775	1,401,685	138,902	(259,191)	(120,289)	-	(120,289)
4850 The Guidance Center	3,731,176	13,471	87,284	161,576	48,337	310,668	105,725	17,968	742,750	866,443	307,303	(171,755)	135,548	-	135,548
4851 Wyandotte County Extension Council	46,441	168	1,086	2,011	2,084	5,349	1,316	224	5,437	6,977	3,825	(3,826)	(1)	-	(1)
4853 North Edwards Co Cemetery District	32,043	116	749	1,388	3,475	5,728	908	154	-	1,062	2,639	1,283	3,922	-	3,922
4859 Geary Community Hospital	12,254,620	44,244	286,674	530,677	44,981	906,576	347,241	59,014	2,395,582	2,801,837	1,009,301	(698,918)	310,383	-	310,383
4860 Clearwater Public Library	40,336	146	944	1,747	6,702	9,539	1,143	194	3,372	4,709	3,322	1,183	4,505	-	4,505
4863 Chanute Recreation & Parks Commission	202,727	732	4,742	8,779	29,095	43,348	5,744	976	-	6,720	16,697	15,918	32,615	-	32,615
4867 Greenwood County Conservation Dist	22,064	80	516	955	2,423	3,974	625	106	2,066	2,797	1,817	(695)	1,122	-	1,122
4873 City of Kechi	471,742	1,703	11,035	20,428	31,364	64,530	13,367	2,272	245	15,884	38,853	14,528	53,381	-	53,381
4878 Stanton County Conservation Dist	22,998	83	538	996	178	1,795	652	111	2,521	3,284	1,894	(425)	1,469	-	1,469
4879 Marshall County Extension Council	24,726	89	579	1,071	1,837	3,576	701	119	361	1,181	2,036	1,234	3,270	-	3,270
4880 Marion Co Conservation Dist	84,018	303	1,965	3,638	34,341	40,247	2,381	405	4,531	7,317	6,920	9,241	16,161	-	16,161
4887 Harvey County Extension Council	49,521	179	1,158	2,144	8,556	12,037	1,403	238	17,141	18,782	4,079	(1,794)	2,285	-	2,285
4889 Haskell County Conservation Dist	18,635	67	436	807	2,433	3,743	528	90	4,787	5,405	1,535	(1,333)	202	-	202
4891 Twin Caney Watershed Jt Dist 34	11,931	43	279	517	-	839	338	57	8,027	8,422	983	(2,854)	(1,871)	-	(1,871)
4893 Bourbon County Conservation Dist	50,218	181	1,175	2,175	3,006	6,537	1,423	242	9,807	11,472	4,136	(2,347)	1,789	-	1,789
4894 Butler County Conservation Dist	63,069	228	1,476	2,731	17,715	22,150	1,787	304	-	2,091	5,194	6,396	11,590	-	11,590



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 19,053	\$ 69	\$ 446	\$ 825	\$ 810	\$ 2,150	\$ 540	\$ 92	\$ 528	\$ 1,160	\$ 1,569	\$ 62	\$ 1,631	\$ -	\$ 1,631
4896 Morris County Conservation District	77,063	278	1,802	3,337	19,152	24,569	2,184	371	310	2,865	6,347	9,416	15,763	-	15,763
4897 Nemaha County Conservation District	30,775	111	720	1,333	3,768	5,932	872	148	3,182	4,202	2,535	(1,653)	882	-	882
4899 Wabaunsee County Conservation District	31,444	114	735	1,362	320	2,531	891	151	831	1,873	2,590	(197)	2,393	-	2,393
4900 Washington County Conservation Dist	24,600	89	575	1,065	297	2,026	697	118	4,565	5,380	2,026	(2,547)	(521)	-	(521)
4911 Marshall County Conservation Dist	71,125	257	1,664	3,080	13,442	18,443	2,015	343	2,999	5,357	5,858	3,396	9,254	-	9,254
4913 Southwest Medical Center	16,321,574	58,928	381,813	706,794	1,742,647	2,890,182	462,480	78,599	-	541,079	1,344,259	585,071	1,929,330	-	1,929,330
4914 Cowley Co Conservation District	68,073	246	1,592	2,948	13,485	18,271	1,929	328	239	2,496	5,607	6,181	11,788	-	11,788
4917 Osborne County Conservation Dist	22,064	80	516	955	1,267	2,818	625	106	551	1,282	1,817	339	2,156	-	2,156
4919 Ottawa County Conservation District	21,144	76	495	916	2,057	3,544	599	102	725	1,426	1,741	560	2,301	-	2,301
4920 Cloud Co Conservation District	23,444	85	548	1,015	2,756	4,404	664	113	599	1,376	1,931	779	2,710	-	2,710
4925 Pawnee County Conservation District	32,461	117	760	1,406	1,581	3,864	920	156	65	1,141	2,674	828	3,502	-	3,502
4926 Rawlins County Conservation Dist	23,876	86	558	1,034	2,329	4,007	677	115	2,718	3,510	1,966	(100)	1,866	-	1,866
4927 Republic County Conservation Dist	33,521	121	784	1,452	3,786	6,143	950	161	1,059	2,170	2,761	714	3,475	-	3,475
4928 Smith County Conservation District	22,175	80	519	960	3,044	4,603	628	107	1,900	2,635	1,826	(218)	1,608	-	1,608
4932 Crawford County Conservation Dist	26,719	96	625	1,157	776	2,654	757	129	177	1,063	2,201	287	2,488	-	2,488
4933 Hodgeman County Conservation Dist	25,144	91	589	1,089	4,024	5,793	712	121	224	1,057	2,071	1,412	3,483	-	3,483
4935 Wyandotte County Conservation District	32,866	119	769	1,423	15,425	17,736	931	158	13,907	14,996	2,707	(615)	2,092	-	2,092
4936 Hays Recreation Commission	381,912	1,379	8,934	16,538	50,979	77,830	10,822	1,839	12,426	25,087	31,455	16,195	47,650	-	47,650
4943 Pottawatomie Wabaunsee Regional Library	216,051	780	5,054	9,356	6,951	22,141	6,122	1,040	9,529	16,691	17,794	1,907	19,701	-	19,701
4944 Riley County Conservation District	36,545	132	855	1,583	9,923	12,493	1,036	176	21,016	22,228	3,010	(1,892)	1,118	-	1,118
4945 Sumner County Conservation District	23,555	85	551	1,020	1,040	2,696	667	113	177	957	1,940	550	2,490	-	2,490
4949 Pottawatomie County Extension Council	59,278	214	1,387	2,567	558	4,726	1,680	285	202	2,167	4,882	522	5,404	-	5,404
4951 Chautauqua County Conservation Dist	14,008	51	328	607	455	1,441	397	67	142	606	1,154	233	1,387	-	1,387
4953 Central Kansas Mental Health Center	3,437,198	12,410	80,407	148,845	178,594	420,256	97,395	16,552	137,625	251,572	283,090	45,269	328,359	-	328,359
4961 Hamilton County Hospital	137,790	497	3,223	5,967	25,597	35,284	3,904	664	1,683,873	1,688,441	11,349	(471,830)	(460,481)	-	(460,481)
4967 Sheridan County Public Library	20,433	74	478	885	1,956	3,393	579	98	18,391	19,068	1,683	(3,503)	(1,820)	-	(1,820)
4969 Leavenworth County Conservation District	934	3	22	40	747	812	26	4	1,996	2,026	77	(2,243)	(2,166)	-	(2,166)
4970 Linn County Conservation District	28,628	103	670	1,240	858	2,871	811	138	1,126	2,075	2,358	277	2,635	-	2,635
4971 Hamilton County Conservation Dist	28,740	104	673	1,245	612	2,634	814	138	88	1,040	2,367	204	2,571	-	2,571
4972 Pottawatomie County Conservation Dist	83,878	303	1,962	3,632	17,886	23,783	2,377	404	7,639	10,420	6,908	106	7,014	-	7,014
4973 City of Sylvania	34,427	124	805	1,491	1,336	3,756	975	166	6,534	7,675	2,835	(1,707)	1,128	-	1,128
5051 Lincoln Co Conservation Dist	26,078	94	610	1,129	714	2,547	739	126	22,119	22,984	2,148	(4,878)	(2,730)	-	(2,730)
5052 Sumner County Hospital District 1	1,333,495	4,814	31,195	57,746	159,581	253,336	37,785	6,422	40,745	84,952	109,828	17,873	127,701	-	127,701
5053 Jefferson County Conservation Dist	68,616	248	1,605	2,971	7,894	12,718	1,944	330	168	2,442	5,651	3,685	9,336	-	9,336

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 58,748	\$ 212	\$ 1,374	\$ 2,544	\$ 3,058	\$ 7,188	\$ 1,665	\$ 283	\$ 555	\$ 2,503	\$ 4,839	\$ 2,059	\$ 6,898	\$ -	\$ 6,898
5242 City of Lansing	1,727,017	6,235	40,401	74,787	154,828	276,251	48,936	8,317	22,533	79,786	142,239	23,208	165,447	-	165,447
5247 Barber County Conservation Dist	27,541	99	644	1,193	-	1,936	780	133	3,112	4,025	2,268	(1,861)	407	-	407
5252 City of Grinnell	29,423	106	689	1,274	664	2,733	834	142	175	1,151	2,423	125	2,548	-	2,548
5257 Ford Co Extension Council	37,995	137	889	1,645	42	2,713	1,077	183	1,220	2,480	3,129	(384)	2,745	-	2,745
5259 Reno County Conservation Dist	99,977	361	2,338	4,329	14,051	21,079	2,833	481	9,906	13,220	8,234	411	8,645	-	8,645
5311 SE Kansas Library System	467,449	1,688	10,935	20,243	5,657	38,523	13,245	2,251	2,519	18,015	38,500	658	39,158	-	39,158
5327 NW Kansas Library System	212,149	766	4,963	9,187	12,281	27,197	6,011	1,022	22,934	29,967	17,473	(1,231)	16,242	-	16,242
5336 Central Kansas Library System	651,653	2,353	15,244	28,219	22,811	68,627	18,465	3,138	10,309	31,912	53,671	10,549	64,220	-	64,220
5339 City of Goessel	58,414	211	1,366	2,530	3,497	7,604	1,655	281	1,204	3,140	4,811	575	5,386	-	5,386
5349 Salina Airport Authority	605,630	2,187	14,168	26,226	55,201	97,782	17,161	2,916	44,325	64,402	49,880	(11,858)	38,022	-	38,022
5350 Stevens County Library	123,448	446	2,888	5,346	-	8,680	3,498	594	15,046	19,138	10,167	(7,270)	2,897	-	2,897
5352 Atchison County Extension Council	6,021	22	141	261	2,011	2,435	171	29	8,491	8,691	496	(2,284)	(1,788)	-	(1,788)
5353 McPherson County Conservation Dist	53,549	193	1,253	2,319	19,420	23,185	1,517	258	8,706	10,481	4,410	4,049	8,459	-	8,459
5354 Atchison Public Library	198,002	715	4,632	8,574	5,922	19,843	5,610	954	21,742	28,306	16,308	(10,098)	6,210	-	6,210
5355 Strother Field Commission	147,700	533	3,455	6,396	3,990	14,374	4,185	711	1,116	6,012	12,165	1,945	14,110	-	14,110
5356 Scott County Library	62,734	226	1,468	2,717	7,133	11,544	1,778	302	376	2,456	5,167	2,065	7,232	-	7,232
5357 Marion County Extension Council	29,214	105	684	1,265	916	2,970	828	141	1,143	2,112	2,406	25	2,431	-	2,431
5363 Allen County Conservation District	23,848	86	558	1,033	4,947	6,624	676	115	1,226	2,017	1,964	671	2,635	-	2,635
5369 Ness County Conservation Dist	44,713	161	1,046	1,936	6,786	9,929	1,267	215	8,970	10,452	3,683	(897)	2,786	-	2,786
5371 Southwest Guidance Center	804,691	2,905	18,824	34,847	20,771	77,347	22,801	3,875	60,516	87,192	66,275	(6,494)	59,781	-	59,781
5380 Kearny County Library	75,195	271	1,759	3,256	4,552	9,838	2,131	362	34,893	37,386	6,193	(7,279)	(1,086)	-	(1,086)
5381 Wellsville City Library	44,336	160	1,037	1,920	2,507	5,624	1,256	214	233	1,703	3,652	483	4,135	-	4,135
5384 Cherokee County Conservation Dist	12,530	45	293	543	-	881	355	60	624	1,039	1,032	(296)	736	-	736
5389 City of Edgerton	741,900	2,679	17,356	32,127	165,562	217,724	21,022	3,573	-	24,595	61,104	57,629	118,733	-	118,733
5390 Independence Recreation Commission	195,145	705	4,565	8,451	3,081	16,802	5,530	940	7,619	14,089	16,072	110	16,182	-	16,182
5391 Neosho County Conservation District	20,628	74	482	893	765	2,214	585	99	1,196	1,880	1,699	(152)	1,547	-	1,547
5408 NE Kansas Library System	417,775	1,508	9,773	18,091	14,926	44,298	11,838	2,012	36,170	50,020	34,408	(4,286)	30,122	-	30,122
5413 Library Dist 1 Miami County	205,138	741	4,799	8,883	9,438	23,861	5,813	988	18,192	24,993	16,895	1,667	18,562	-	18,562
5414 Southwest Kansas Library System	209,974	758	4,912	9,093	3,297	18,060	5,950	1,011	65,410	72,371	17,294	(13,344)	3,950	-	3,950
5421 City of Grandview Plaza	484,398	1,749	11,332	20,976	42,847	76,904	13,726	2,333	2,017	18,076	39,895	15,140	55,035	-	55,035
5427 Lyon County Conservation District	25,785	93	603	1,117	2,654	4,467	731	124	7,732	8,587	2,124	(4,680)	(2,556)	-	(2,556)
5433 Riley County Extension Council	108,437	392	2,537	4,696	2,000	9,625	3,073	522	943	4,538	8,931	680	9,611	-	9,611
5438 City of Holcomb	244,680	883	5,724	10,596	17,521	34,724	6,933	1,178	43,832	51,943	20,152	(5,826)	14,326	-	14,326
5440 Newton Recreation Comm	433,692	1,566	10,145	18,781	4,557	35,049	12,289	2,088	29,088	43,465	35,719	(4,352)	31,367	-	31,367

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 3,182,120	\$ 11,489	\$ 74,440	\$ 137,799	\$ 193,398	\$ 417,126	\$ 90,167	\$ 15,324	\$ 264,071	\$ 369,562	\$ 262,082	\$ 16,933	\$ 279,015	\$ -	\$ 279,015
5446 Saline County/City Building Authority	214,964	776	5,029	9,309	6,958	22,072	6,091	1,035	25,711	32,837	17,705	(6,944)	10,761	-	10,761
5454 RWD 2 Miami Co	422,054	1,524	9,873	18,277	18,410	48,084	11,959	2,032	7,663	21,654	34,761	5,323	40,084	-	40,084
5463 City of Leonardville	56,337	203	1,318	2,440	3,904	7,865	1,596	271	207	2,074	4,640	890	5,530	-	5,530
5466 Grant County Cemetery District	30,036	108	703	1,301	22,006	24,118	851	145	1,221	2,217	2,474	4,140	6,614	-	6,614
5470 Pawnee Watershed District 81	108,409	391	2,536	4,695	45,755	53,377	3,072	522	2,788	6,382	8,929	10,516	19,445	-	19,445
5471 City of Walton	48,476	175	1,134	2,099	28,739	32,147	1,374	233	29,393	31,000	3,993	325	4,318	-	4,318
5472 Grant County Conservation Dist	17,004	61	397	736	1,004	2,198	482	82	5,081	5,645	1,400	(1,207)	193	-	193
5475 North East Animal Control Commission	75,432	272	1,765	3,267	2,355	7,659	2,137	363	574	3,074	6,213	512	6,725	-	6,725
5478 RWD 3 Miami Co	58,079	210	1,358	2,515	3,503	7,586	1,646	280	-	1,926	4,783	1,180	5,963	-	5,963
5479 Wyandotte County Law Library	19,597	71	458	849	566	1,944	555	94	9,649	10,298	1,614	(6,042)	(4,428)	-	(4,428)
5489 Sumner County Extension Council	24,600	89	575	1,065	5,404	7,133	697	118	2,895	3,710	2,026	313	2,339	-	2,339
5494 Pratt County Conservation Dist	24,391	88	570	1,056	568	2,282	691	117	845	1,653	2,009	(57)	1,952	-	1,952
5497 Morton County Library	86,847	314	2,032	3,761	1,773	7,880	2,461	418	25,072	27,951	7,153	(9,759)	(2,606)	-	(2,606)
5498 Kingman County Conservation Dist	39,946	144	935	1,730	2,624	5,433	1,132	192	617	1,941	3,290	735	4,025	-	4,025
5501 Wakarusa Watershed Dist 35	51,821	187	1,213	2,244	4,721	8,365	1,468	250	714	2,432	4,268	1,969	6,237	-	6,237
5505 Cherokee County Extension Council	37,033	134	867	1,604	13,374	15,979	1,049	178	8,530	9,757	3,050	2,028	5,078	-	5,078
5506 Sek Multi County Health Dept	330,203	1,192	7,724	14,299	47,931	71,146	9,356	1,590	1,737	12,683	27,196	19,740	46,936	-	46,936
5508 Hays Public Library	478,669	1,728	11,197	20,728	77,250	110,903	13,563	2,305	33,439	49,307	39,424	(6,520)	32,904	-	32,904
5511 Sabetha Cemetery Association	9,338	34	218	404	-	656	265	45	3,572	3,882	769	(1,160)	(391)	-	(391)
5512 City of Rose Hill	694,456	2,507	16,245	30,073	2,665	51,490	19,678	3,344	135,919	158,941	57,196	(41,930)	15,266	-	15,266
5513 Thomas County Extension Council	20,572	74	481	891	3,830	5,276	583	99	2,261	2,943	1,694	299	1,993	-	1,993
5518 Plainville Memorial Library	38,761	140	907	1,679	693	3,419	1,098	187	78	1,363	3,192	276	3,468	-	3,468
5520 Rice County Extension Council	22,259	80	521	964	10,062	11,627	631	107	10,486	11,224	1,833	96	1,929	-	1,929
5521 Pottawatomie Creek Watershed Dist 90	44,113	159	1,032	1,910	466	3,567	1,250	212	806	2,268	3,633	(222)	3,411	-	3,411
5523 Elk County Conservation District	14,008	51	328	607	455	1,441	397	67	142	606	1,154	233	1,387	-	1,387
5532 Eureka Carnegie Library	36,392	131	852	1,576	3,564	6,123	1,031	175	7,429	8,635	2,997	927	3,924	-	3,924
5536 NE Kansas Multi County Board of Health	730,931	2,639	17,099	31,652	90,288	141,678	20,711	3,520	18,191	42,422	60,200	13,677	73,877	-	73,877
5537 Douglas County Extension Council	100,590	363	2,354	4,356	17,182	24,255	2,850	484	8,807	12,141	8,285	1,168	9,453	-	9,453
5543 City of Lake Quivira	34,510	125	807	1,494	1,825	4,251	978	166	1,709	2,853	2,842	108	2,950	-	2,950
5544 City of Silver Lake	186,252	672	4,357	8,066	11,311	24,406	5,278	897	6,194	12,369	15,340	130	15,470	-	15,470
5546 City of Buffalo	19,165	69	448	830	2,464	3,811	543	92	2,136	2,771	1,578	(1,034)	544	-	544
5549 South Central Kansas Library System	498,545	1,800	11,663	21,589	56,150	91,202	14,127	2,401	13,990	30,518	41,061	6,304	47,365	-	47,365
5551 SE Kansas Regional Planning Commission	115,336	416	2,698	4,995	424	8,533	3,268	555	21,121	24,944	9,499	(17,412)	(7,913)	-	(7,913)
5553 Riley County Law Enforcement Agency	3,894,486	14,061	91,104	168,648	336,058	609,871	110,352	18,754	111,077	240,183	320,753	50,790	371,543	-	371,543

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 103,893	\$ 375	\$ 2,430	\$ 4,499	\$ 4,978	\$ 12,282	\$ 2,944	\$ 500	\$ 6,660	\$ 10,104	\$ 8,557	\$ (4,623)	\$ 3,934	\$ -	\$ 3,934
5556 City of Garden Plain	287,176	1,037	6,718	12,436	49,891	70,082	8,137	1,383	11,480	21,000	23,652	16,442	40,094	-	40,094
5561 Barber County Extension Council	21,339	77	500	924	857	2,358	605	103	520	1,228	1,757	(43)	1,714	-	1,714
5564 City of Hoyt	48,741	176	1,140	2,111	18,209	21,636	1,381	235	2,874	4,490	4,014	7,681	11,695	-	11,695
5570 RWD 9 Leavenworth County	59,863	216	1,401	2,592	15,778	19,987	1,696	288	1,886	3,870	4,930	3,045	7,975	-	7,975
5573 Scott County Conservation District	17,631	64	413	764	4,216	5,457	500	85	7,730	8,315	1,452	147	1,599	-	1,599
5585 Miami County Conservation Dist	43,556	157	1,018	1,886	9,489	12,550	1,234	210	5,241	6,685	3,587	1,579	5,166	-	5,166
5586 Linn County Extension Council	-	-	-	-	340	340	-	-	5,390	5,390	-	(2,699)	(2,699)	-	(2,699)
5598 Wichita County Conservation Dist	19,415	70	454	841	195	1,560	550	93	308	951	1,599	(78)	1,521	-	1,521
5605 Kansas Association of Counties	324,446	1,171	7,590	14,050	18,764	41,575	9,193	1,562	28,560	39,315	26,722	3,110	29,832	-	29,832
5606 Labette-Hackberry Crk Watershed Dist 96	35,040	127	819	1,517	4,807	7,270	993	169	3,274	4,436	2,886	1,031	3,917	-	3,917
5615 Finney Co Conservation District	22,106	80	517	957	2,729	4,283	626	106	17,409	18,141	1,821	(3,955)	(2,134)	-	(2,134)
5617 City of Manter	35,249	127	824	1,526	1,170	3,647	999	170	639	1,808	2,903	344	3,247	-	3,247
5620 Dorothy Bramlage Library	425,022	1,535	9,942	18,405	18,519	48,401	12,043	2,047	1,449	15,539	35,005	9,862	44,867	-	44,867
5621 Shawnee Heights Fire District	20,475	74	479	887	1,236	2,676	580	99	364	1,043	1,686	14	1,700	-	1,700
5622 Doniphan Co Rural Fire District 2	89,244	322	2,088	3,865	20,472	26,747	2,529	430	5,494	8,453	7,350	4,960	12,310	-	12,310
5632 Stafford County Conservation Dist	17,701	64	414	767	3,012	4,257	502	85	5,050	5,637	1,458	(673)	785	-	785
5635 City of Melvern	70,261	254	1,644	3,043	2,296	7,237	1,991	338	5,950	8,279	5,787	750	6,537	-	6,537
5636 Geary County Conservation District	27,040	98	632	1,171	1,214	3,115	766	130	1,712	2,608	2,227	666	2,893	-	2,893
5641 Hamilton County Extension Council	-	-	-	-	86	86	-	-	7,845	7,845	-	(3,458)	(3,458)	-	(3,458)
5642 Stafford Recreation Commission	31,486	114	736	1,363	1,347	3,560	892	152	1,592	2,636	2,593	34	2,627	-	2,627
5643 RWD 3 Marshall Co	47,932	173	1,122	2,076	18,332	21,703	1,358	231	22,357	23,946	3,948	664	4,612	-	4,612
5647 Metropolitan Topeka Airport Auth	1,445,081	5,217	33,805	62,578	32,962	134,562	40,947	6,959	54,101	102,007	119,018	6,776	125,794	-	125,794
5648 Dickinson Co Conservation Dist	24,433	88	571	1,058	62	1,779	692	118	3,680	4,490	2,012	(2,949)	(937)	-	(937)
5649 Burlington Recreation Commission	261,600	944	6,120	11,328	39,366	57,758	7,413	1,260	587	9,260	21,546	10,637	32,183	-	32,183
5654 Harper County Extension Council	24,433	88	571	1,058	1,423	3,140	692	118	1,362	2,172	2,012	519	2,531	-	2,531
5656 RWD 3 Nemaha Co	103,294	373	2,416	4,473	7,389	14,651	2,927	497	540	3,964	8,507	2,034	10,541	-	10,541
5661 Kansas Municipal Energy Agency	1,488,637	5,375	34,824	64,464	167,587	272,250	42,181	7,169	15,647	64,997	122,605	51,589	174,194	-	174,194
5662 Atchison County Conservation Dist	26,273	95	615	1,138	7,197	9,045	744	127	26,949	27,820	2,164	(4,257)	(2,093)	-	(2,093)
5665 Holcomb Recreation Commission	212,567	767	4,973	9,205	4,731	19,676	6,023	1,024	15,139	22,186	17,507	(3,355)	14,152	-	14,152
5668 City of Auburn	176,816	638	4,137	7,657	15,723	28,155	5,010	851	5,437	11,298	14,563	1,984	16,547	-	16,547
5674 RWD 1 Consolidated Shawnee Co	124,187	448	2,905	5,378	4,277	13,008	3,519	598	2,328	6,445	10,228	(1,589)	8,639	-	8,639
5675 Derby Recreation Commission	1,457,514	5,262	34,096	63,117	171,745	274,220	41,299	7,019	84,901	133,219	120,042	29,602	149,644	-	149,644
5676 RWD 2 Mitchell Co	77,035	278	1,802	3,336	11,748	17,164	2,183	371	6,430	8,984	6,345	587	6,932	-	6,932
5677 South Central Kansas Reg Medical Center	4,606,964	16,633	107,771	199,501	240,393	564,298	130,541	22,185	947,101	1,099,827	379,433	(260,342)	119,091	-	119,091

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 65,689	\$ 237	\$ 1,536	\$ 2,845	\$ 5,221	\$ 9,839	\$ 1,861	\$ 316	\$ 713	\$ 2,890	\$ 5,410	\$ 816	\$ 6,226	\$ -	\$ 6,226
5681 Pratt County Extension Council	29,953	108	701	1,297	3,347	5,453	849	144	14,325	15,318	2,467	(3,508)	(1,041)	-	(1,041)
5686 City of Park City	1,037,300	3,745	24,266	44,920	5,166	78,097	29,392	4,995	23,760	58,147	85,433	(17,345)	68,088	-	68,088
5687 City of Bel Aire	1,331,097	4,806	31,138	57,642	172,085	265,671	37,717	6,410	-	44,127	109,630	65,997	175,627	-	175,627
5690 Grant County Recreation Comm	339,890	1,227	7,951	14,719	8,442	32,339	9,631	1,637	33,554	44,822	27,994	(6,877)	21,117	-	21,117
5702 City of Meriden	111,796	404	2,615	4,841	2,003	9,863	3,168	538	13,655	17,361	9,208	(1,892)	7,316	-	7,316
5704 Highland Cemetery	35,068	127	820	1,519	13,542	16,008	994	169	8,168	9,331	2,888	(1,425)	1,463	-	1,463
5710 Public Wholesale Water District No 4	184,510	666	4,317	7,990	4,939	17,912	5,228	889	340	6,457	15,196	1,655	16,851	-	16,851
5715 Public Wholesale Water Supply Dist 5	119,476	431	2,795	5,174	18,108	26,508	3,385	575	-	3,960	9,840	6,577	16,417	-	16,417
5717 Kearny County Conservation District	23,917	86	559	1,036	621	2,302	678	115	7,333	8,126	1,970	(2,016)	(46)	-	(46)
5724 Marion County Rural Water District 4	133,483	482	3,122	5,780	86,053	95,437	3,782	643	220	4,645	10,994	21,712	32,706	-	32,706
5725 Crawford County RWD 2	45,047	163	1,054	1,951	11,905	15,073	1,276	217	3,018	4,511	3,710	2,961	6,671	-	6,671
9000 Topeka Metropolitan Transit Authority	3,190,357	11,519	74,633	138,156	253,871	478,179	90,400	15,364	67,765	173,529	262,761	78,401	341,162	-	341,162
9035 Coffey County Library	451,574	1,630	10,564	19,555	13,894	45,643	12,796	2,175	13,943	28,914	37,192	(5,257)	31,935	-	31,935
9036 Colby Housing Authority	165,540	598	3,873	7,169	11,018	22,658	4,691	797	8,713	14,201	13,634	46	13,680	-	13,680
9037 McPherson Recreation Commission	170,558	616	3,990	7,386	16,590	28,582	4,833	821	87,116	92,770	14,047	(13,578)	469	-	469
9038 Sedgwick County Conservation District	35,611	129	833	1,542	1,640	4,144	1,009	171	3,429	4,609	2,933	418	3,351	-	3,351
9039 RWD 1 Jackson Co	109,859	397	2,570	4,757	2,915	10,639	3,113	529	1,461	5,103	9,048	822	9,870	-	9,870
9040 RWD 3 Jackson Co	184,148	665	4,308	7,974	6,344	19,291	5,218	887	8,151	14,256	15,167	2,156	17,323	-	17,323
9044 Disability Rights Center of Kansas	732,409	2,644	17,133	31,716	34,521	86,014	20,753	3,527	16,606	40,886	60,322	2,680	63,002	-	63,002
9049 Kearny County Council on Aging	81,509	294	1,907	3,530	2,021	7,752	2,310	393	6,734	9,437	6,713	(2,215)	4,498	-	4,498
9050 USD 208 Recreation Commission	51,278	185	1,200	2,221	19,388	22,994	1,453	247	18,028	19,728	4,223	(582)	3,641	-	3,641
9052 City of Salina Housing Authority	331,750	1,198	7,761	14,366	1,145	24,470	9,400	1,598	4,793	15,791	27,323	(1,872)	25,451	-	25,451
9058 Atwood Public Library	19,750	71	462	855	1,840	3,228	560	95	3,250	3,905	1,627	(286)	1,341	-	1,341
9059 Smoky Hills Public Television	446,598	1,612	10,448	19,340	35,013	66,413	12,655	2,151	23,993	38,799	36,782	(875)	35,907	-	35,907
9060 USD 303 Recreation Commission	32,071	116	750	1,389	6,881	9,136	909	154	7,587	8,650	2,641	(360)	2,281	-	2,281
9061 Consolidated RWD 1	98,597	356	2,306	4,270	814	7,746	2,794	475	1,554	4,823	8,121	(485)	7,636	-	7,636
9062 City of Oakley Housing Authority	45,744	165	1,070	1,981	2,191	5,407	1,296	220	4,270	5,786	3,768	(888)	2,880	-	2,880
9063 City of Hutchinson Housing Authority	-	-	-	-	-	-	-	-	12,709	12,709	-	(9,956)	(9,956)	-	(9,956)
9064 Coffey County Historical Museum	70,526	255	1,650	3,054	11,383	16,342	1,998	340	-	2,338	5,809	4,549	10,358	-	10,358
9065 Turner Recreation Commission	177,806	642	4,160	7,700	9,902	22,404	5,038	856	13,750	19,644	14,644	(4,879)	9,765	-	9,765
9068 Shawnee County Fire District 1	48,086	174	1,125	2,082	2,574	5,955	1,363	232	4,165	5,760	3,960	244	4,204	-	4,204
9069 City of Howard Housing Authority	36,252	131	848	1,570	1,943	4,492	1,027	175	1,920	3,122	2,986	(1,181)	1,805	-	1,805
9071 Russell Recreation Commission	58,762	212	1,375	2,545	2,216	6,348	1,665	283	1,031	2,979	4,840	991	5,831	-	5,831
9072 City of Russell Housing Authority	98,360	355	2,301	4,259	5,087	12,002	2,787	474	8,128	11,389	8,101	(101)	8,000	-	8,000



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 27,235	\$ 98	\$ 637	\$ 1,179	\$ 7,192	\$ 9,106	\$ 772	\$ 131	\$ 1,003	\$ 1,906	\$ 2,243	\$ 1,160	\$ 3,403	\$ -	\$ 3,403
9075 Oberlin City Library	28,210	102	659	1,222	8,891	10,874	799	136	4,802	5,737	2,323	172	2,495	-	2,495
9076 Pratt Airport Authority	101,635	367	2,378	4,401	6,821	13,967	2,880	489	16,553	19,922	8,371	(1,828)	6,543	-	6,543
9078 The Legacy At Park View	389,076	1,405	9,102	16,849	92,823	120,179	11,025	1,874	1,299,746	1,312,645	32,045	(295,793)	(263,748)	-	(263,748)
9079 RWD 1 Elk Co	51,863	187	1,214	2,246	2,305	5,952	1,470	250	818	2,538	4,271	1,030	5,301	-	5,301
9080 Ottawa Recreation Commission	246,380	890	5,764	10,669	9,293	26,616	6,981	1,186	15,255	23,422	20,292	1,311	21,603	-	21,603
9081 Oberlin Housing Authority	41,563	150	972	1,800	4,532	7,454	1,178	200	13,357	14,735	3,423	(1,898)	1,525	-	1,525
9082 Fort Scott Housing Authority	207,340	749	4,851	8,979	19,348	33,927	5,875	998	15,634	22,507	17,077	6,648	23,725	-	23,725
9084 Goddard Public Library	44,741	162	1,047	1,937	18,283	21,429	1,268	215	7,153	8,636	3,685	3,180	6,865	-	6,865
9086 SE Kansas Area Agency on Aging	418,987	1,513	9,802	18,144	43,995	73,454	11,872	2,018	65,886	79,776	34,508	(14,500)	20,008	-	20,008
9087 Ulysses Housing Authority	33,674	122	788	1,458	-	2,368	954	162	1,488	2,604	2,773	(493)	2,280	-	2,280
9089 Lakin Recreation Commission	132,675	479	3,104	5,745	63,676	73,004	3,759	639	78,765	83,163	10,927	(3,846)	7,081	-	7,081
9090 City of Agra	19,276	70	451	835	-	1,356	546	93	5,354	5,993	1,588	(2,220)	(632)	-	(632)
9091 City of Chase	53,912	195	1,261	2,335	638	4,429	1,528	260	4,876	6,664	4,440	(2,633)	1,807	-	1,807
9092 Larned Recreation Comm	42,329	153	990	1,833	1,445	4,421	1,199	204	25	1,428	3,486	499	3,985	-	3,985
9093 City of Scammon	5,087	18	119	220	2,837	3,194	144	24	31,288	31,456	419	(6,410)	(5,991)	-	(5,991)
9095 Comanche County Hospital	1,836,221	6,630	42,955	79,516	117,360	246,461	52,030	8,843	29,960	90,833	151,233	54,969	206,202	-	206,202
9096 Rossville Community Library	58,567	211	1,370	2,536	13,444	17,561	1,660	282	2,419	4,361	4,824	3,311	8,135	-	8,135
9097 Edwards County Hospital	2,925,844	10,564	68,445	126,701	319,654	525,364	82,905	14,090	39,047	136,042	240,975	50,772	291,747	-	291,747
9098 Sublette Recreation Commission	93,509	338	2,188	4,049	34,004	40,579	2,650	450	28,361	31,461	7,702	(149)	7,553	-	7,553
9100 City of Weir	47,542	172	1,113	2,059	2,923	6,267	1,347	229	23,889	25,465	3,916	(4,842)	(926)	-	(926)
9101 Deerfield Recreation Commission	28,907	104	677	1,252	1,093	3,126	819	139	4,449	5,407	2,381	(557)	1,824	-	1,824
9102 Stanton County Cemetery Board	26,789	97	627	1,160	6,432	8,316	759	129	201	1,089	2,206	2,807	5,013	-	5,013
9103 SW Kansas Area Agency on Aging	631,540	2,280	14,774	27,348	913	45,315	17,895	3,041	60,351	81,287	52,014	(25,910)	26,104	-	26,104
9104 Jayhawk Area Agency on Aging	575,092	2,076	13,453	24,904	468	40,901	16,296	2,769	67,250	86,315	47,365	(31,328)	16,037	-	16,037
9105 NW Kansas Area Agency on Aging	548,582	1,981	12,833	23,756	-	38,570	15,544	2,642	21,138	39,324	45,182	(9,154)	36,028	-	36,028
9106 Post Rock Extension District 1	115,922	419	2,712	5,020	10,810	18,961	3,285	558	4,630	8,473	9,547	2,626	12,173	-	12,173
9108 City of Bronson	61,773	223	1,445	2,675	3,533	7,876	1,750	297	2,405	4,452	5,088	1,210	6,298	-	6,298
9109 City of Gridley	49,675	179	1,162	2,151	4,544	8,036	1,408	239	7,662	9,309	4,091	(835)	3,256	-	3,256
9110 City of Inman	290,842	1,050	6,804	12,595	22,194	42,643	8,241	1,401	2,153	11,795	23,954	7,095	31,049	-	31,049
9111 City of New Strawn	102,025	368	2,387	4,418	13,439	20,612	2,891	491	7,586	10,968	8,403	5,852	14,255	-	14,255
9113 City of Uniontown	61,424	222	1,437	2,660	5,495	9,814	1,740	296	2,128	4,164	5,059	3,465	8,524	-	8,524
9114 Erie City Public Library	18,384	66	430	796	696	1,988	521	89	2,705	3,315	1,514	(34)	1,480	-	1,480
9115 Oakley Public Library	62,191	225	1,454	2,693	7,408	11,780	1,762	299	688	2,749	5,122	2,730	7,852	-	7,852
9116 Oswego Public Library	16,182	58	378	701	825	1,962	459	78	230	767	1,333	279	1,612	-	1,612



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 78,052	\$ 282	\$ 1,826	\$ 3,380	\$ 25,329	\$ 30,817	\$ 2,212	\$ 376	\$ 31,888	\$ 34,476	\$ 6,428	\$ (3,099)	\$ 3,329	\$ -	\$ 3,329
9121 Wichita County Extension Council	19,848	72	464	859	1,953	3,348	562	96	1,384	2,042	1,635	134	1,769	-	1,769
9122 Jewell County Conservation District	21,604	78	506	936	-	1,520	612	104	5,281	5,997	1,779	(2,786)	(1,007)	-	(1,007)
9123 Rooks County Conservation District	36,754	133	860	1,592	5,263	7,848	1,041	177	1,243	2,461	3,027	1,486	4,513	-	4,513
9124 Russell County Conservation District	34,148	123	799	1,479	2,696	5,097	968	164	1,435	2,567	2,812	369	3,181	-	3,181
9125 Saline County Conservation District	53,020	191	1,240	2,296	24,466	28,193	1,502	255	1,642	3,399	4,367	5,161	9,528	-	9,528
9126 Hugoton Recreation Commission	133,232	481	3,117	5,770	5,717	15,085	3,775	642	2,461	6,878	10,973	1,269	12,242	-	12,242
9127 Hospital Dist No 6 of Harper County	4,536,884	16,380	106,132	196,466	1,296,921	1,615,899	128,555	21,848	114,041	264,444	373,662	323,039	696,701	-	696,701
9128 Johnson County RWD 7	311,986	1,126	7,298	13,510	40,582	62,516	8,840	1,502	8,472	18,814	25,695	8,528	34,223	-	34,223
9129 Jetmore Housing Authority	27,653	100	647	1,197	308	2,252	784	133	1,128	2,045	2,278	(260)	2,018	-	2,018
9130 Stanton County Health Care Facility	3,302,850	11,925	77,264	143,027	357,945	590,161	93,588	15,905	182,200	291,693	272,026	176,233	448,259	-	448,259
9131 City of Palco	40,462	146	947	1,752	8,395	11,240	1,147	195	30,240	31,582	3,332	(4,720)	(1,388)	-	(1,388)
9132 Western Kansas Groundwater Management	113,441	410	2,654	4,912	574	8,550	3,214	546	42,043	45,803	9,343	(16,457)	(7,114)	-	(7,114)
9134 Tri-Ko Inc	3,151,861	11,380	73,732	136,489	67,020	288,621	89,310	15,178	15,172	119,660	259,590	7,540	267,130	-	267,130
9135 Mary Cotton Public Library	34,231	124	801	1,482	3,065	5,472	970	165	6,910	8,045	2,819	291	3,110	-	3,110
9136 City of Harveyville	47,096	170	1,101	2,039	7,475	10,785	1,334	227	2,967	4,528	3,879	961	4,840	-	4,840
9137 SE Kansas Regional Juvenile Detention Center	421,398	1,521	9,858	18,248	35,439	65,066	11,941	2,029	43,816	57,786	34,707	9,451	44,158	-	44,158
9138 City of Greenleaf	41,591	150	973	1,801	4,003	6,927	1,178	200	5	1,383	3,425	1,591	5,016	-	5,016
9139 Kansas Guardianship Program	335,206	1,210	7,841	14,516	5,755	29,322	9,498	1,614	7,929	19,041	27,608	(435)	27,173	-	27,173
9140 City of Pleasanton	316,976	1,144	7,415	13,726	19,025	41,310	8,982	1,526	10,721	21,229	26,106	(38)	26,068	-	26,068
9141 City of Winchester	78,930	285	1,847	3,418	1,271	6,821	2,237	380	3,676	6,293	6,501	(205)	6,296	-	6,296
9142 Wakarusa Township	234,505	847	5,486	10,155	8,516	25,004	6,645	1,129	16,286	24,060	19,314	175	19,489	-	19,489
9144 N C Kansas Reg Juvenile Deten Facility	496,914	1,794	11,624	21,518	38,834	73,770	14,080	2,393	48,899	65,372	40,926	9,441	50,367	-	50,367
9145 Developmental Services of NW Kansas Inc	6,125,582	22,116	143,296	265,264	582	431,258	173,572	29,499	582,420	785,491	504,508	(261,978)	242,530	-	242,530
9146 Futures Unlimited Inc	2,186,522	7,894	51,150	94,686	76,578	230,308	61,956	10,529	217,307	289,792	180,084	(32,883)	147,201	-	147,201
9147 C O F Training Services Inc	3,450,007	12,456	80,706	149,400	155,263	397,825	97,758	16,614	52,872	167,244	284,145	36,104	320,249	-	320,249
9148 NW Local Environmental Protection Group	40,490	146	947	1,753	496	3,342	1,147	195	18,625	19,967	3,335	(5,038)	(1,703)	-	(1,703)
9149 Big Lakes Developmental Center Inc	3,443,093	12,431	80,544	149,101	352,535	594,611	97,562	16,581	170,035	284,178	283,576	1,758	285,334	-	285,334
9150 Multi Community Diversified Service Inc	2,678,739	9,671	62,664	116,001	28,769	217,105	75,903	12,900	154,204	243,007	220,623	(82,768)	137,855	-	137,855
9151 High Plains Mental Health Center	4,135,026	14,929	96,731	179,064	276,897	567,621	117,168	19,913	334,104	471,185	340,564	(18,835)	321,729	-	321,729
9152 Arrowhead West Inc	4,844,201	17,490	113,321	209,774	174,376	514,961	137,263	23,328	122,147	282,738	398,972	35,969	434,941	-	434,941
9153 Barton County Extension Council	12,210	44	285	529	1,247	2,105	346	59	9,835	10,240	1,006	(1,155)	(149)	-	(149)
9154 NE Kansas Area Agency on Aging Inc	218,449	789	5,111	9,460	7,691	23,051	6,190	1,052	35,706	42,948	17,992	(20,100)	(2,108)	-	(2,108)
9155 City of Onaga	214,490	774	5,018	9,288	23,357	38,437	6,078	1,033	-	7,111	17,666	13,363	31,029	-	31,029
9156 Central Rush County Ems	38,064	137	890	1,648	4,074	6,749	1,079	183	1,175	2,437	3,135	846	3,981	-	3,981

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 2,358,418	\$ 8,515	\$ 55,171	\$ 102,130	\$ 12,927	\$ 178,743	\$ 66,827	\$ 11,357	\$ 266,469	\$ 344,653	\$ 194,241	\$ (95,041)	\$ 99,200	\$ -	\$ 99,200
9158 Wyandotte County Fair Association Inc	-	-	-	-	-	-	-	-	8,877	8,877	-	(6,206)	(6,206)	-	(6,206)
9159 Sunflower Extension District 6	64,602	233	1,511	2,798	2,837	7,379	1,831	311	13,038	15,180	5,321	(3,161)	2,160	-	2,160
9160 Goodland Housing Authority	117,273	423	2,743	5,078	12,430	20,674	3,323	565	2,928	6,816	9,659	(37)	9,622	-	9,622
9161 Medicine Lodge Township	73,425	265	1,717	3,180	6,298	11,460	2,081	354	3,256	5,691	6,047	(794)	5,253	-	5,253
9162 NW Kansas Groundwater Mgt Dist 4	225,362	814	5,271	9,759	12,027	27,871	6,386	1,085	3,389	10,860	18,561	435	18,996	-	18,996
9163 Coldwater-Wilmore Regional Library	23,778	86	556	1,030	2,226	3,898	674	115	4,924	5,713	1,958	19	1,977	-	1,977
9164 Twin Valley Developmental Services Inc	1,798,519	6,493	42,073	77,884	71,387	197,837	50,962	8,661	97,289	156,912	148,128	(25,511)	122,617	-	122,617
9166 Scott County Extension Council	21,395	77	501	926	4,829	6,333	606	103	6,267	6,976	1,762	(1,041)	721	-	721
9169 Housing Authority City of Iola	209,194	755	4,894	9,059	8,401	23,109	5,928	1,007	34,838	41,773	17,229	(7,404)	9,825	-	9,825
9170 Plumb Township Wabaunsee Co	18,593	67	435	805	1,129	2,436	527	90	1,268	1,885	1,531	2	1,533	-	1,533
9171 Training & Evaluation Center Hutchinson	2,704,538	9,765	63,268	117,118	231,315	421,466	76,635	13,024	277,559	367,218	222,748	(38,756)	183,992	-	183,992
9172 Nemaha County Training Center Inc	923,288	3,333	21,599	39,982	6,187	71,101	26,162	4,446	120,475	151,083	76,043	(34,040)	42,003	-	42,003
9173 Sheltered Living Inc	2,815,818	10,166	65,871	121,937	60,527	258,501	79,788	13,560	127,683	221,031	231,913	(44,119)	187,794	-	187,794
9174 Starkey Inc	8,626,752	31,146	201,807	373,575	409,888	1,016,416	244,444	41,543	169,669	455,656	710,507	90,896	801,403	-	801,403
9175 Community Living Opportunities Inc	1,868,487	6,746	43,710	80,913	0	131,369	52,945	8,998	2,312,886	2,374,829	153,890	(775,769)	(621,879)	-	(621,879)
9176 City of Grainfield	23,513	85	550	1,018	2,092	3,745	666	113	2,539	3,318	1,937	(49)	1,888	-	1,888
9177 City of Cunningham	69,453	251	1,624	3,008	8,278	13,161	1,968	334	6,450	8,752	5,720	(2,671)	3,049	-	3,049
9178 City of Greeley	32,183	116	752	1,394	1,365	3,627	912	155	2,381	3,448	2,651	(474)	2,177	-	2,177
9179 Halstead Public Library	12,990	47	303	563	606	1,519	368	63	10,606	11,037	1,070	(2,011)	(941)	-	(941)
9181 Colby Recreation Dept	40,810	147	955	1,767	1,076	3,945	1,156	197	9,392	10,745	3,361	(1,942)	1,419	-	1,419
9182 City of Whitewater	99,238	358	2,321	4,297	16,499	23,475	2,812	478	22,042	25,332	8,173	(4,492)	3,681	-	3,681
9183 Walnut Creek Extension Dist 2	86,234	311	2,018	3,734	4,614	10,677	2,443	415	2,514	5,372	7,102	1,472	8,574	-	8,574
9184 SC Kansas Area Agency on Aging	264,067	953	6,178	11,435	12,005	30,571	7,482	1,272	13,053	21,807	21,749	3,152	24,901	-	24,901
9185 Rice County Council on Aging	189,193	683	4,426	8,193	25,231	38,533	5,361	911	10,456	16,728	15,582	3,674	19,256	-	19,256
9186 Kingman County Council on Aging	103,796	375	2,428	4,495	0	7,298	2,941	500	19,708	23,149	8,549	(6,852)	1,697	-	1,697
9187 City of Norcatour	19,192	69	449	831	7,644	8,993	544	92	150	786	1,581	1,913	3,494	-	3,494
9188 Beloit Housing Authority	67,850	245	1,587	2,938	11,337	16,107	1,923	327	4,014	6,264	5,588	3,853	9,441	-	9,441
9189 Republic County Historical Society	-	-	-	-	-	-	-	-	3,461	3,461	-	(2,724)	(2,724)	-	(2,724)
9190 Sherman County Conservation District	31,932	115	747	1,383	412	2,657	905	154	1,219	2,278	2,630	(340)	2,290	-	2,290
9191 Jackson County Conservation District	67,864	245	1,588	2,939	17,307	22,079	1,923	327	-	2,250	5,589	4,343	9,932	-	9,932
9192 Johnson County Extension Council	115,866	418	2,711	5,017	4,769	12,915	3,283	558	21,279	25,120	9,543	(13,490)	(3,947)	-	(3,947)
9193 Yates Center Public Library	23,457	85	549	1,016	1,559	3,209	665	113	134	912	1,932	404	2,336	-	2,336
9194 Overbrook Public Library	31,318	113	732	1,356	7,666	9,867	887	151	2,273	3,311	2,579	1,333	3,912	-	3,912
9195 Franklin County RWD 6	116,549	421	2,727	5,047	2,053	10,248	3,302	561	9,798	13,661	9,599	(938)	8,661	-	8,661

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 164,356	\$ 593	\$ 3,844	\$ 7,117	\$ 24,387	\$ 35,941	\$ 4,657	\$ 791	\$ 9,220	\$ 14,668	\$ 13,536	\$ 3,863	\$ 17,399	\$ -	\$ 17,399
9197 Public Wholesale Water Supply 12	148,383	536	3,471	6,426	38,304	48,737	4,205	715	18,947	23,867	12,221	6,739	18,960	-	18,960
9198 Pawnee Mental Health Services Inc	5,489,930	19,821	128,426	237,737	211,864	597,848	155,560	26,437	420,467	602,464	452,155	(174,799)	277,356	-	277,356
9199 Topeka Association for Retarded Citizens	2,419,996	8,737	56,611	104,796	0	170,144	68,572	11,654	219,453	299,679	199,313	(125,610)	73,703	-	73,703
9200 North Central Regional Planning Commission	628,376	2,269	14,700	27,211	29,242	73,422	17,805	3,026	1,728	22,559	51,754	6,775	58,529	-	58,529
9201 Coffeyville Regional Medical Center Inc	14,444,863	52,152	337,911	625,524	1,980,196	2,995,783	409,303	69,561	413,823	892,687	1,189,691	444,304	1,633,995	-	1,633,995
9202 Kansas Public Telecommunications	713,314	2,575	16,686	30,890	57,527	107,678	20,212	3,435	77,443	101,090	58,749	(23,634)	35,115	-	35,115
9204 Elk County Council on Aging	59,515	215	1,393	2,577	9,475	13,660	1,686	287	26,022	27,995	4,902	(3,611)	1,291	-	1,291
9205 City of La Harpe	88,952	321	2,080	3,852	23,273	29,526	2,520	428	20,160	23,108	7,326	2,818	10,144	-	10,144
9206 City of Offerle	26,956	97	630	1,167	4,620	6,514	764	130	7,963	8,857	2,220	(820)	1,400	-	1,400
9207 Wabaunsee County Extension Council	27,346	99	639	1,184	6,484	8,406	775	132	2,055	2,962	2,252	1,481	3,733	-	3,733
9208 Cowley County Council on Aging	134,361	485	3,143	5,818	30,312	39,758	3,807	647	20,260	24,714	11,066	5,058	16,124	-	16,124
9209 McPherson County Council on Aging	63,529	229	1,486	2,751	538	5,004	1,800	306	2,842	4,948	5,232	(184)	5,048	-	5,048
9210 Center Twp Reno County	27,040	98	632	1,171	1,537	3,438	766	130	619	1,515	2,227	219	2,446	-	2,446
9211 RWD 5 Anderson Co	61,996	224	1,450	2,685	9,959	14,318	1,757	299	177	2,233	5,106	2,697	7,803	-	7,803
9212 RWD 3 Cowley Co	67,348	243	1,576	2,916	12,101	16,836	1,908	324	2,911	5,143	5,547	7,044	12,591	-	12,591
9213 RWD 6 Crawford Co	45,647	165	1,068	1,977	2,891	6,101	1,293	220	-	1,513	3,759	978	4,737	-	4,737
9214 RWD 1 Woodson Co	89,774	324	2,100	3,888	752	7,064	2,544	432	9,080	12,056	7,394	(2,129)	5,265	-	5,265
9215 Kansas Bostwick Irrigation District 2	422,430	1,525	9,882	18,293	23,799	53,499	11,970	2,034	19,731	33,735	34,792	(511)	34,281	-	34,281
9216 Greeley County Library	38,956	141	911	1,687	4,138	6,877	1,104	188	1,216	2,508	3,208	3,115	6,323	-	6,323
9217 Haskell Township Library	40,950	148	958	1,773	2,970	5,849	1,160	197	-	1,357	3,373	1,209	4,582	-	4,582
9218 City of Kensington	51,737	187	1,211	2,240	8,982	12,620	1,466	249	4,883	6,598	4,261	1,762	6,023	-	6,023
9219 City of Mound Valley	34,162	123	799	1,479	7,054	9,455	968	165	8,547	9,680	2,814	(33)	2,781	-	2,781
9220 Kanwaka Township	82,582	298	1,932	3,576	1,655	7,461	2,340	398	922	3,660	6,802	(112)	6,690	-	6,690
9221 Lincoln Township Dickinson County	23,123	83	541	1,001	6,518	8,143	655	111	-	766	1,904	3,970	5,874	-	5,874
9222 Doniphan Co Conservation District	30,412	110	711	1,317	5,034	7,172	862	146	3,092	4,100	2,505	467	2,972	-	2,972
9224 Gove County Medical Center	4,400,404	15,887	102,939	190,556	86,051	395,433	124,688	21,191	138,736	284,615	362,421	(62,122)	300,299	-	300,299
9225 Bird City Housing Authority	25,046	90	586	1,085	5,224	6,985	710	121	7,305	8,136	2,063	(890)	1,173	-	1,173
9226 Scott Recreation Commission	68,784	248	1,609	2,979	10,796	15,632	1,949	331	5,985	8,265	5,665	2,697	8,362	-	8,362
9227 Labette Center for Mental Health Service	1,434,614	5,180	33,560	62,125	65,542	166,407	40,651	6,909	103,542	151,102	118,156	8,780	126,936	-	126,936
9228 Cheney Recreation Commission	41,298	149	966	1,788	2,882	5,785	1,170	199	765	2,134	3,401	990	4,391	-	4,391
9229 Douglass Public Library	21,604	78	506	936	820	2,340	612	104	803	1,519	1,779	308	2,087	-	2,087
9230 Reno Township	71,780	259	1,679	3,108	22,674	27,720	2,034	346	14,720	17,100	5,912	4,261	10,173	-	10,173
9231 City of Richmond	89,258	322	2,088	3,865	12,073	18,348	2,529	430	11,561	14,520	7,351	11	7,362	-	7,362
9233 Iroquois Center for Human Development	886,158	3,199	20,730	38,374	111,698	174,001	25,110	4,267	95,218	124,595	72,985	(4,056)	68,929	-	68,929

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 5,490,752	\$ 19,824	\$ 128,446	\$ 237,773	\$ 439,158	\$ 825,201	\$ 155,583	\$ 26,441	\$ 247,277	\$ 429,301	\$ 452,223	\$ 58,470	\$ 510,693	\$ -	\$ 510,693
9235 City of Elwood	269,643	974	6,308	11,677	7,703	26,662	7,640	1,298	8,806	17,744	22,208	(739)	21,469	-	21,469
9236 City of Elk City	58,163	210	1,360	2,519	11,043	15,132	1,648	280	3,568	5,496	4,790	954	5,744	-	5,744
9237 Park Township	-	-	-	-	992	992	-	-	21,632	21,632	-	(4,042)	(4,042)	-	(4,042)
9238 Unified Government of Wyandotte County	50,838,685	183,549	1,189,277	2,201,531	1,113,820	4,688,177	1,440,541	244,820	1,027,655	2,713,016	4,187,117	(196,189)	3,990,928	15,340	4,006,268
9239 Creative Community Living Inc	-	-	-	-	-	-	-	-	1,290,925	1,290,925	-	(776,435)	(776,435)	-	(776,435)
9240 Flint Hills Community Health Center Inc	4,344,374	15,685	101,628	188,130	687,288	992,731	123,100	20,921	36,173	180,194	357,806	319,828	677,634	-	677,634
9242 University of Kansas Hospital Authority	28,349,465	102,354	663,183	1,227,652	383,576	2,376,765	803,297	136,521	6,017,793	6,957,611	2,334,886	(2,399,442)	(64,556)	-	(64,556)
9243 St Francis Housing Authority	16,349	59	382	708	1,322	2,471	463	79	465	1,007	1,347	634	1,981	-	1,981
9244 Horton Housing Authority	90,443	327	2,116	3,917	5,920	12,280	2,563	436	62	3,061	7,449	1,812	9,261	-	9,261
9245 Lawrence Housing Authority	1,423,157	5,138	33,292	61,629	2,068	102,127	40,326	6,853	162,380	209,559	117,212	(68,850)	48,362	-	48,362
9246 Lincoln Housing Authority	54,246	196	1,269	2,349	3,759	7,573	1,537	261	6,421	8,219	4,468	(269)	4,199	-	4,199
9247 City of Burden	84,255	304	1,971	3,649	8,357	14,281	2,387	406	5,081	7,874	6,939	2,266	9,205	-	9,205
9248 City of Longton	51,473	186	1,205	2,229	1,848	5,468	1,459	248	2,444	4,151	4,239	(320)	3,919	-	3,919
9249 City of Westmoreland	117,566	424	2,750	5,091	16,387	24,652	3,331	566	4,247	8,144	9,683	3,331	13,014	-	13,014
9250 Consolidated RWD 2	157,777	570	3,691	6,832	15,275	26,368	4,471	760	45,931	51,162	12,995	(5,039)	7,956	-	7,956
9251 Towanda Township	43,737	158	1,024	1,894	2,560	5,636	1,239	211	1,302	2,752	3,602	409	4,011	-	4,011
9253 City of Herndon	30,217	109	707	1,309	8,815	10,940	856	146	11,811	12,813	2,489	497	2,986	-	2,986
9254 Housing Authority of City of Galena	34,287	124	802	1,485	1,071	3,482	972	165	17,750	18,887	2,824	(3,716)	(892)	-	(892)
9255 Atchison Housing Authority	295,163	1,066	6,905	12,782	7,762	28,515	8,364	1,421	2,709	12,494	24,310	887	25,197	-	25,197
9256 Jetmore Public Library	19,666	71	460	852	2,066	3,449	557	95	1,253	1,905	1,620	842	2,462	-	2,462
9257 Hays Housing Authority	38,998	141	912	1,689	3,673	6,415	1,105	188	4,558	5,851	3,212	396	3,608	-	3,608
9258 Housing Authority of City of Belleville	53,968	195	1,262	2,337	4,609	8,403	1,529	260	14,746	16,535	4,445	(3,530)	915	-	915
9259 Sharon Springs Housing Authority	12,028	43	281	521	6,531	7,376	341	58	6,978	7,377	991	(400)	591	-	591
9260 Haysville Community Library	164,690	595	3,852	7,132	30,768	42,347	4,667	793	12,121	17,581	13,564	1,868	15,432	-	15,432
9261 Hamilton County Library	79,794	288	1,867	3,455	5,866	11,476	2,261	384	5,547	8,192	6,572	780	7,352	-	7,352
9262 Ellis Public Library	23,597	85	552	1,022	-	1,659	669	114	396	1,179	1,943	(187)	1,756	-	1,756
9263 Bucklin Public Library	24,545	89	574	1,063	3,179	4,905	695	118	-	813	2,022	1,527	3,549	-	3,549
9264 Elkhart Cemetery District	23,917	86	559	1,036	285	1,966	678	115	7,219	8,012	1,970	(2,664)	(694)	-	(694)
9265 Ellis Recreation Commission	41,200	149	964	1,784	5,948	8,845	1,167	198	1,760	3,125	3,393	1,288	4,681	-	4,681
9266 Clay County Conservation District	40,336	146	944	1,747	8,233	11,070	1,143	194	2,887	4,224	3,322	1,817	5,139	-	5,139
9267 City of Linn Valley	126,765	458	2,965	5,489	20,671	29,583	3,592	610	-	4,202	10,440	9,780	20,220	-	20,220
9268 City of Blue Mound	53,814	194	1,259	2,330	8,480	12,263	1,525	259	12,329	14,113	4,432	(2,690)	1,742	-	1,742
9269 Kansas Workers Risk Cooperative for Counties	419,029	1,513	9,803	18,146	126,447	155,909	11,873	2,018	21,641	35,532	34,512	21,383	55,895	-	55,895
9270 Manhattan Housing Authority	304,041	1,098	7,112	13,166	-	21,376	8,615	1,464	74,995	85,074	25,041	(29,169)	(4,128)	-	(4,128)

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 79,125	\$ 286	\$ 1,851	\$ 3,426	\$ 9,747	\$ 15,310	\$ 2,242	\$ 381	\$ 465	\$ 3,088	\$ 6,517	\$ 3,634	\$ 10,151	\$ -	\$ 10,151
9272 Topeka Housing Authority	1,658,819	5,989	38,805	71,834	95,725	212,353	47,004	7,988	138,651	193,643	136,622	(67,719)	68,903	-	68,903
9275 City of Linwood	61,829	223	1,446	2,677	7,292	11,638	1,752	298	1,326	3,376	5,092	3,160	8,252	-	8,252
9276 Lindsborg Community Library	20,963	76	491	908	3,091	4,566	594	101	1,628	2,323	1,726	854	2,580	-	2,580
9277 City of North Newton	351,207	1,268	8,216	15,209	52,899	77,592	9,952	1,691	247	11,890	28,926	20,395	49,321	-	49,321
9278 City of Arcadia	51,389	186	1,203	2,225	2,653	6,267	1,456	247	19,972	21,675	4,232	(4,357)	(125)	-	(125)
9279 Four County Mental Health Center Inc	6,915,861	24,969	161,784	299,486	700,706	1,186,945	195,965	33,304	910,995	1,140,264	569,596	188,192	757,788	-	757,788
9280 Disability Planning Organization of Kansas Inc	233,697	844	5,467	10,120	63,975	80,406	6,622	1,125	16,230	23,977	19,247	8,848	28,095	-	28,095
9281 OCCK Inc	5,967,568	21,545	139,600	258,421	243,522	663,088	169,094	28,738	386,407	584,239	491,494	(151,420)	340,074	-	340,074
9282 Housing Authority of Kansas City Kansas	3,872,144	13,980	90,582	167,680	-	272,242	109,719	18,647	341,785	470,151	318,913	(133,739)	185,174	-	185,174
9283 Hoisington Recreation Commission	32,726	118	766	1,417	3,352	5,653	927	158	2,170	3,255	2,695	(35)	2,660	-	2,660
9284 Cottonwood Inc	5,546,894	20,027	129,759	240,204	289,881	679,871	157,174	26,712	130,034	313,920	456,847	19,610	476,457	-	476,457
9285 Johnson Co Fire Dist No 2	1,215,775	4,389	28,441	52,648	97,550	183,028	34,450	5,855	890,338	930,643	100,132	(160,591)	(60,459)	-	(60,459)
9286 Oskaloosa Public Library	23,848	86	558	1,033	1,971	3,648	676	115	1,536	2,327	1,964	168	2,132	-	2,132
9287 Basehor Community Library	257,712	930	6,029	11,160	11,171	29,290	7,302	1,241	5,372	13,915	21,225	4,761	25,986	-	25,986
9288 City of Gypsum	65,508	237	1,532	2,837	9,295	13,901	1,856	315	-	2,171	5,395	4,610	10,005	-	10,005
9289 Greenleaf Housing Authority	20,461	74	478	886	4,079	5,517	580	99	-	679	1,685	1,711	3,396	-	3,396
9292 Spring Hill Recreation Commission	192,664	696	4,507	8,343	36,109	49,655	5,459	928	474	6,861	15,868	10,293	26,161	-	26,161
9293 RWD 4 Franklin Co	19,011	69	445	823	3,702	5,039	539	92	31,951	32,582	1,566	(8,678)	(7,112)	-	(7,112)
9294 Mulvane Public Library	117,803	425	2,756	5,101	40,230	48,512	3,338	567	339	4,244	9,702	12,412	22,114	-	22,114
9295 City of Prescott	49,354	178	1,155	2,137	4,238	7,708	1,398	238	156	1,792	4,065	1,810	5,875	-	5,875
9296 Anderson County Extension Council	-	-	-	-	111	111	-	-	9,848	9,848	-	(4,464)	(4,464)	-	(4,464)
9297 Thomas Co Economic Development Alliance	49,326	178	1,154	2,136	6,964	10,432	1,398	238	5,422	7,058	4,063	(443)	3,620	-	3,620
9298 Housing Authority of City of Holton	52,365	189	1,225	2,268	3,636	7,318	1,484	252	3,560	5,296	4,313	521	4,834	-	4,834
9299 City of Bentley	80,366	290	1,880	3,480	21,997	27,647	2,277	387	21,771	24,435	6,619	(2,091)	4,528	-	4,528
9301 The Center for Counseling & Consultation	1,974,471	7,129	46,189	85,503	48,002	186,823	55,948	9,508	307,715	373,171	162,619	(43,297)	119,322	-	119,322
9306 River Valley Extension District 4	188,343	680	4,406	8,156	6,214	19,456	5,337	907	3,901	10,145	15,512	701	16,213	-	16,213
9307 Public Wholesale Water Supply District 13	139,700	504	3,268	6,050	9,944	19,766	3,958	673	9,866	14,497	11,506	3,656	15,162	-	15,162
9308 Linn County Library District 1	17,966	65	421	778	943	2,207	509	87	94	690	1,480	214	1,694	-	1,694
9309 Pleasanton Housing Authority	45,647	165	1,068	1,977	2,218	5,428	1,293	220	4,881	6,394	3,759	(2,044)	1,715	-	1,715
9310 Public Housing Agency of S Hutchinson	147,379	532	3,448	6,382	21,181	31,543	4,176	710	13,491	18,377	12,138	455	12,593	-	12,593
9311 Housing Authority of the City of Solomon	25,688	93	601	1,112	3,598	5,404	728	124	230	1,082	2,116	1,474	3,590	-	3,590
9313 USD 350 Recreation Commission	29,855	108	699	1,293	625	2,725	846	144	992	1,982	2,459	(118)	2,341	-	2,341
9314 Wellington Housing Authority	122,835	443	2,873	5,319	2,751	11,386	3,481	592	9,266	13,339	10,117	(778)	9,339	-	9,339
9317 Nippawalla Township	15,597	56	365	675	7,599	8,695	442	75	11,129	11,646	1,285	(1,199)	86	-	86



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 27,332	\$ 99	\$ 639	\$ 1,184	\$ 1,388	\$ 3,310	\$ 774	\$ 132	\$ 11,568	\$ 12,474	\$ 2,251	\$ (3,437)	\$ (1,186)	\$ -	\$ (1,186)
9320 City of Vermillion	26,245	95	614	1,137	161	2,007	744	126	1,269	2,139	2,162	(240)	1,922	-	1,922
9321 Public Wholesale Water Supply District # 20	98,597	356	2,306	4,270	386	7,318	2,794	475	13,089	16,358	8,121	(4,556)	3,565	-	3,565
9322 Thomas County Historical Society	111,670	403	2,612	4,836	30,502	38,353	3,164	538	17,671	21,373	9,197	5,634	14,831	-	14,831
9323 Phillips-Rooks Extension Dist # 5	42,706	154	999	1,849	4,351	7,353	1,210	206	6,661	8,077	3,517	1,325	4,842	-	4,842
9329 Jefferson County Rural Water Dist No 13	95,447	345	2,233	4,133	1,643	8,354	2,705	460	18,226	21,391	7,861	(3,846)	4,015	-	4,015
9330 Rose Hill Recreation Commission	105,273	380	2,463	4,559	9,014	16,416	2,983	507	4,558	8,048	8,670	1,228	9,898	-	9,898
9339 Coffey County Conservation District	30,231	109	707	1,309	1,456	3,581	857	146	651	1,654	2,490	313	2,803	-	2,803
9341 Meadowlark Extension District	175,994	635	4,117	7,621	26,027	38,400	4,987	848	2,375	8,210	14,495	8,259	22,754	-	22,754
9342 Park City Public Library	60,769	219	1,422	2,632	14,967	19,240	1,722	293	780	2,795	5,005	4,036	9,041	-	9,041
9347 Auburn Township	62,999	227	1,474	2,728	21,449	25,878	1,785	303	3,601	5,689	5,189	11,772	16,961	-	16,961
9350 The Housing Authority of the City of Paola	149,359	539	3,494	6,468	11,130	21,631	4,232	719	-	4,951	12,301	3,850	16,151	-	16,151
9351 The Housing Authority of the City of Phillipsburg	68,115	246	1,593	2,950	7,638	12,427	1,930	328	2,780	5,038	5,610	359	5,969	-	5,969
9353 Equus Beds Groundwater Mgmt Dist # 2	178,879	646	4,184	7,746	22,462	35,038	5,069	861	6,947	12,877	14,733	4,597	19,330	-	19,330
9354 Americus Township Library	13,102	47	306	567	1,215	2,135	371	63	299	733	1,079	273	1,352	-	1,352
9360 Southeast Kansasworks Inc	784,662	2,833	18,356	33,979	327,305	382,473	22,234	3,779	12,084	38,097	64,625	109,757	174,382	-	174,382
9362 Kansas Power Pool	700,156	2,528	16,379	30,320	160,933	210,160	19,839	3,372	-	23,211	57,665	59,189	116,854	-	116,854
9363 Osborne Housing Authority	48,978	177	1,146	2,121	1,289	4,733	1,388	236	3,112	4,736	4,034	(12)	4,022	-	4,022
9365 Newton Housing Authority	189,569	684	4,435	8,209	-	13,328	5,372	913	16,839	23,124	15,613	(5,798)	9,815	-	9,815
9366 Lincoln Carnegie Library	22,329	81	522	967	3,053	4,623	633	108	825	1,566	1,839	1,547	3,386	-	3,386
9367 City of St George	161,080	582	3,768	6,975	27,210	38,535	4,564	776	3,741	9,081	13,267	9,047	22,314	-	22,314
9370 Ashland Library	21,074	76	493	913	3,473	4,955	597	101	527	1,225	1,736	1,094	2,830	-	2,830
9372 City of Otis	40,016	144	937	1,733	895	3,709	1,134	193	5,612	6,939	3,296	(2,222)	1,074	-	1,074
9375 City of Chanute Housing Authority	169,708	613	3,970	7,349	1,809	13,741	4,809	817	18,193	23,819	13,977	(5,989)	7,988	-	7,988
9382 Coffey County Housing Authority	53,438	193	1,250	2,314	865	4,622	1,514	257	2,057	3,828	4,401	(770)	3,631	-	3,631
9383 Parsons Housing Authority	109,538	395	2,563	4,743	4,474	12,175	3,104	527	24,325	27,956	9,022	(6,681)	2,341	-	2,341
9387 Hoxie Housing Authority	34,998	126	818	1,516	8,908	11,368	992	169	7,970	9,131	2,882	2,308	5,190	-	5,190
9403 Strong City Housing Authority	19,652	71	460	851	-	1,382	557	95	9,344	9,996	1,619	(2,918)	(1,299)	-	(1,299)
9404 Public Wholesale Water Supply District # 23	177,694	642	4,157	7,695	7,856	20,350	5,035	856	5,428	11,319	14,635	2,449	17,084	-	17,084
9406 Stockton Recreation Commission	31,402	113	734	1,360	1,580	3,787	890	151	521	1,562	2,586	51	2,637	-	2,637
9407 Unified Greeley County	1,094,000	3,950	25,592	47,375	28,402	105,319	30,999	5,268	32,656	68,923	90,103	7,092	97,195	-	97,195
9408 Great Plains Development Authority	279,873	1,010	6,547	12,120	26,617	46,294	7,930	1,348	141,124	150,402	23,051	(13,275)	9,776	-	9,776
9411 Horsethief Reservoir	69,271	250	1,620	3,000	18,677	23,547	1,963	334	13,345	15,642	5,705	2,124	7,829	-	7,829
9412 City of Fontana	8,948	32	209	387	1,351	1,979	254	43	9,960	10,257	737	(2,724)	(1,987)	-	(1,987)
9414 Valley Township	-	-	-	-	1,305	1,305	-	-	12,212	12,212	-	(5,050)	(5,050)	1,571	(3,479)



**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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	\$ 136,633	\$ 493	\$ 3,196	\$ 5,917	\$ 8,939	\$ 18,545	\$ 3,872	\$ 658	\$ 6,610	\$ 11,140	\$ 11,253	\$ 534	\$ 11,787	\$ -	\$ 11,787
9424 Rural Water District # 5	216,832	783	5,072	9,390	7,404	22,649	6,144	1,044	23,232	30,420	17,858	(6,264)	11,594	-	11,594
9425 Oaklawn Improvement District	82,554	298	1,931	3,575	12,328	18,132	2,339	398	26,230	28,967	6,799	(812)	5,987	-	5,987
9427 Twin Creeks Extension District # 9	52,183	188	1,221	2,260	1,090	4,759	1,479	251	4,828	6,558	4,298	(1,310)	2,988	-	2,988
9432 Graves Memorial Public Library	10,760	39	252	466	351	1,108	305	52	1,824	2,181	886	(270)	616	-	616
9434 Pottawatomie Co RWD # 4	63,292	229	1,481	2,741	13,385	17,836	1,793	305	9,816	11,914	5,213	2,901	8,114	-	8,114
9436 Neodesha Housing Authority	99,795	360	2,334	4,322	48,492	55,508	2,828	481	-	3,309	8,219	18,524	26,743	-	26,743
9438 Palmyra Township	-	-	-	-	15,179	15,179	-	-	22,065	22,065	-	121	121	-	121
9443 Minneha Township	71,613	259	1,675	3,101	4,775	9,810	2,029	345	1,280	3,654	5,898	988	6,886	-	6,886
9447 Golden Prairie Extension District 12	127,392	460	2,980	5,517	32,490	41,447	3,610	613	8,096	12,319	10,492	8,537	19,029	-	19,029
9448 Frontier Extension District # 11	147,087	531	3,441	6,369	25,656	35,997	4,168	708	3,534	8,410	12,114	8,725	20,839	-	20,839
9449 Southwind Extension District # 10	83,934	303	1,963	3,635	6,733	12,634	2,378	404	-	2,782	6,913	3,307	10,220	-	10,220
9451 Montgomery Co RWD # 12	21,018	76	492	910	1,955	3,433	596	101	-	697	1,731	1,130	2,861	-	2,861
9455 Coffey County Fire District # 1	75,125	271	1,758	3,253	5,546	10,828	2,129	362	2,107	4,598	6,187	767	6,954	-	6,954
9460 Liberal Housing Authority	169,206	611	3,959	7,327	17,660	29,557	4,795	815	16,217	21,827	13,936	(12,744)	1,192	-	1,192
9463 City of Benton	109,203	394	2,555	4,729	87,366	95,044	3,094	526	-	3,620	8,994	20,654	29,648	-	29,648
9468 Salt Creek Township	26,719	96	625	1,157	557	2,435	757	129	820	1,706	2,201	431	2,632	-	2,632
9480 Clay Center Housing Authority	134,041	484	3,135	5,805	10,939	20,363	3,798	645	813	5,256	11,040	11,916	22,956	-	22,956
9482 RWD # 1 Washington	125,790	454	2,942	5,447	14,229	23,072	3,564	606	1,506	5,676	10,360	11,387	21,747	-	21,747
9484 Lakin Comanche Cemetery District	58,929	213	1,379	2,552	9,047	13,191	1,670	284	-	1,954	4,853	7,593	12,446	-	12,446
9486 Chisholm Creek Utility Authority	182,336	658	4,265	7,896	27,403	40,222	5,167	878	8,033	14,078	15,017	18,118	33,135	-	33,135
9490 City of Atlanta	22,008	79	515	953	4,133	5,680	624	106	3,574	4,304	1,813	1,943	3,756	-	3,756
9491 Chapman Housing Authority	21,715	78	508	940	5,178	6,704	615	105	7,035	7,755	1,788	1,167	2,955	-	2,955
9493 Downs Housing Authority	34,176	123	799	1,480	4,086	6,488	968	165	3,280	4,413	2,815	3,209	6,024	-	6,024
9494 Garfield Township	25,102	91	588	1,087	3,296	5,062	711	121	992	1,824	2,067	2,913	4,980	-	4,980
9495 Seneca Housing Authority	86,178	311	2,016	3,732	24,343	30,402	2,442	415	11,391	14,248	7,098	16,134	23,232	-	23,232
9497 Beck-Bookman Library	45,312	164	1,060	1,962	3,099	6,285	1,284	218	885	2,387	3,732	3,502	7,234	-	7,234
9499 Midway Extension District # 15	51,779	187	1,212	2,242	22,872	26,513	1,467	249	5,565	7,281	4,265	9,660	13,925	-	13,925
9510 Douglas County Conservation District	76,087	275	1,780	3,295	33,913	39,263	2,156	366	-	2,522	6,267	14,055	20,322	-	20,322
9515 Northeast Kansas Environmental Services	46,232	167	1,081	2,002	24,098	27,348	1,310	223	1,296	2,829	3,808	8,550	12,358	-	12,358
9516 Grant Township	77,383	279	1,810	3,351	33,111	38,551	2,193	373	-	2,566	6,373	14,299	20,672	-	20,672
9518 Hesston Recreation Commission	77,035	278	1,802	3,336	41,188	46,604	2,183	371	-	2,554	6,345	14,216	20,561	-	20,561

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
9519 Williamsport Township	\$ 60,379	\$ 218	\$ 1,413	\$ 2,615	\$ 25,597	\$ 29,843	\$ 1,711	\$ 291	\$ -	\$ 2,002	\$ 4,973	\$ 11,165	\$ 16,138	\$ -	\$ 16,138
9520 Clay Center Public Utilities Commission	1,061,706	3,833	24,837	45,976	446,414	521,060	30,084	5,113	38,603	73,800	87,443	196,310	283,753	-	283,753
9521 Hill City Housing Authority	24,782	89	580	1,073	10,788	12,530	702	119	479	1,300	2,041	4,578	6,619	-	6,619
9522 Wellsville Fire District	14,886	54	348	645	5,990	7,037	422	72	22	516	1,226	2,749	3,975	-	3,975
9523 Frontenac Housing Authority	7,150	26	167	310	5,721	6,224	203	34	-	237	589	1,352	1,941	-	1,941
9529 Butler County Fire District # 3	166,851	602	3,903	7,225	95,670	107,400	4,728	803	-	5,531	13,742	30,800	44,542	-	44,542
9534 Cowley Rural Water District # 5	128,591	464	3,008	5,569	95,536	104,577	3,644	619	-	4,263	10,591	24,140	34,731	-	34,731
9541 Lincoln Library	23,903	86	559	1,035	19,123	20,803	677	115	-	792	1,969	4,521	6,490	-	6,490
9544 Cottonwood Extension District	24,196	87	566	1,048	19,358	21,059	686	117	-	803	1,993	4,576	6,569	-	6,569
9547 Flint Hills Metropolitan Planning Organization	52,657	190	1,232	2,280	42,128	45,830	1,492	254	-	1,746	4,337	9,959	14,296	-	14,296
<b>Total Local Group</b>	<b>\$ 1,393,789,994</b>	<b>\$ 5,032,178</b>	<b>\$ 32,605,126</b>	<b>\$ 60,357,031</b>	<b>\$ 71,426,640</b>	<b>\$ 169,420,975</b>	<b>\$ 39,493,778</b>	<b>\$ 6,711,980</b>	<b>\$ 71,426,640</b>	<b>\$ 117,632,398</b>	<b>\$ 114,793,718</b>	<b>\$ -</b>	<b>\$ 114,793,718</b>	<b>\$ 746,241</b>	<b>\$ 115,539,959</b>

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

Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group:															
S246 Fort Hays State University	\$ 841,109	\$ 51,394	\$ 21,890	\$ 44,292	\$ 52,286	\$ 169,862	\$ 3,886	\$ 2,321	\$ 40,181	\$ 46,388	\$ 114,422	\$ 26,273	\$ 140,695	\$ -	\$ 140,695
S367 Kansas State University	1,903,639	116,318	49,542	100,244	145,777	411,881	8,795	5,254	122,405	136,454	258,967	20,183	279,150	-	279,150
S379 Emporia State University	690,620	42,199	17,973	36,368	55,336	151,876	3,191	1,906	23,246	28,343	93,950	14,132	108,082	-	108,082
S385 Pittsburg State University	1,215,011	74,241	31,621	63,982	49,681	219,525	5,613	3,353	45,469	54,435	165,287	1,287	166,574	-	166,574
S682 Staff Benefits University of Kansas	3,296,465	201,423	85,791	173,590	216,877	677,681	15,230	9,098	46,114	70,442	448,443	72,264	520,707	-	520,707
S683 University of Kansas Medical Center	4,873,349	297,775	126,829	256,627	899,202	1,580,433	22,515	13,451	40,498	76,464	662,959	245,194	908,153	-	908,153
S715 Wichita State University	2,111,936	129,045	54,963	111,213	150,933	446,154	9,757	5,829	145,453	161,039	287,303	10,546	297,849	-	297,849
Other state agencies	78,669,014	4,806,898	2,047,366	4,142,657	5,843,727	16,840,648	363,459	217,130	4,227,614	4,808,203	10,701,946	321,181	11,023,127	-	11,023,127
4 Atchison County	2,840,862	173,585	73,934	149,598	1,153,264	1,550,381	13,125	7,841	5,943	26,909	386,464	311,414	697,878	-	697,878
12 Cherokee County	718,168	43,882	18,691	37,818	485,010	585,401	3,318	1,982	0	5,300	97,698	114,659	212,357	-	212,357
18 Cowley County	2,162,798	132,153	56,287	113,891	32,410	334,741	9,992	5,969	131,592	147,553	294,222	(17,798)	276,424	-	276,424
20 Dickinson County	1,949,690	119,132	50,740	102,669	93,948	366,489	9,008	5,381	15,891	30,280	265,231	42,446	307,677	-	307,677
22 Douglas County	11,964,930	731,091	311,388	630,065	216,519	1,889,063	55,279	33,024	599,090	687,393	1,627,681	(201,136)	1,426,545	-	1,426,545
25 Ellis County	5,055,937	308,932	131,581	266,242	75,575	782,330	23,359	13,955	1,947	39,261	687,798	38,848	726,646	-	726,646
28 Ford County	4,886,541	298,581	127,173	257,322	63,074	746,150	22,576	13,487	391,820	427,883	664,753	(130,098)	534,655	-	534,655
29 Franklin County	5,570,878	340,396	144,983	293,359	520,216	1,298,954	25,738	15,376	403,786	444,900	757,849	35,955	793,804	-	793,804
33 Gray County	977,847	59,749	25,449	51,493	29,937	166,628	4,518	2,699	17,683	24,900	133,024	7,279	140,303	-	140,303
37 Harvey County	2,262,656	138,255	58,885	119,150	208,285	524,575	10,454	6,245	83,686	100,385	307,806	45,459	353,265	-	353,265
41 Johnson County	92,248,210	5,636,625	2,400,765	4,857,728	3,425,640	16,320,758	426,197	254,609	2,894,372	3,575,178	12,549,228	(650,310)	11,898,918	-	11,898,918
42 Kearny County	1,785,471	109,097	46,467	94,022	12,074	261,660	8,249	4,928	108,027	121,204	242,891	(25,962)	216,929	-	216,929
45 Labette County	1,318,592	80,570	34,317	69,436	23,918	208,241	6,092	3,639	91,773	101,504	179,378	(13,502)	165,876	-	165,876
47 Leavenworth County	10,405,615	635,812	270,807	547,953	753,161	2,207,733	48,075	28,720	35,135	111,930	1,415,555	257,681	1,673,236	-	1,673,236
56 Miami County	6,280,935	383,783	163,462	330,750	377,651	1,255,646	29,019	17,336	0	46,355	854,444	121,430	975,874	-	975,874
61 Neosho County	1,304,466	79,707	33,949	68,692	95,874	278,222	6,027	3,600	104,116	113,743	177,457	21,596	199,053	-	199,053
66 Ottawa County	578,081	35,322	15,045	30,441	357,202	438,010	2,671	1,596	0	4,267	78,641	90,053	168,694	-	168,694
71 Reno County	4,535,530	277,134	118,038	238,838	214,745	848,755	20,955	12,518	289,540	323,013	617,003	(47,879)	569,124	-	569,124
74 Riley County	1,721,456	105,186	44,801	90,651	1,162,573	1,403,211	7,953	4,751	0	12,704	234,183	274,840	509,023	-	509,023
77 Russell County	768,867	46,980	20,010	40,488	42,350	149,828	3,552	2,122	120,257	125,931	104,595	(20,081)	84,514	-	84,514
80 Sedgwick County	62,068,485	3,792,559	1,615,336	3,268,484	78,713	8,755,092	286,763	171,312	2,212,307	2,670,382	8,443,649	(627,417)	7,816,232	-	7,816,232
81 Seward County	2,784,766	170,157	72,474	146,644	26,611	415,886	12,866	7,686	70,910	91,462	378,833	2,563	381,396	-	381,396
82 Shawnee County	8,386,223	512,422	218,252	441,613	507,896	1,680,183	38,745	23,146	2,936,682	2,998,573	1,140,842	(626,938)	513,904	387,519	901,423
88 Sumner County	2,097,859	128,185	54,597	110,472	112,226	405,480	9,692	5,790	25,067	40,549	285,388	61,585	346,973	-	346,973
97 City of Abilene	2,074,921	126,783	54,000	109,264	22,693	312,740	9,586	5,727	78,303	93,616	282,267	(8,950)	273,317	-	273,317
104 City of Arkansas City	4,870,501	297,601	126,755	256,477	136,839	817,672	22,502	13,443	237,219	273,164	662,571	(102,530)	560,041	-	560,041

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
107 City of Atchison	\$ 3,574,733	\$ 218,426	\$ 93,033	\$ 188,243	\$ 332,462	\$ 832,164	\$ 16,516	\$ 9,866	\$ 466,198	\$ 492,580	\$ 486,298	\$ (35,372)	\$ 450,926	\$ 37,049	\$ 487,975
120 City of Chanute	3,234,941	197,664	84,189	170,350	-	452,203	14,946	8,929	155,950	179,825	440,074	(60,130)	379,944	-	379,944
126 City of Coffeyville	4,864,709	297,247	126,604	256,172	66,524	746,547	22,475	13,427	298,807	334,709	661,783	(54,717)	607,066	-	607,066
130 City of Dodge City	6,937,397	423,895	180,546	365,319	198,987	1,168,747	32,052	19,148	281,321	332,521	943,747	10,487	954,234	-	954,234
135 City of El Dorado	3,874,584	236,748	100,836	204,033	54,686	596,303	17,901	10,694	158,683	187,278	527,089	(66,930)	460,159	-	460,159
141 City of Erie	174,361	10,654	4,538	9,182	20,013	44,387	806	481	59,049	60,336	23,720	(7,228)	16,492	-	16,492
142 City of Eudora	1,315,936	80,407	34,247	69,296	171,567	355,517	6,080	3,632	-	9,712	179,017	55,140	234,157	-	234,157
144 City of Fort Scott	2,718,691	166,120	70,755	143,164	113,260	493,299	12,561	7,504	89,765	109,830	369,844	21,022	390,866	-	390,866
147 City of Garden City	10,082,931	616,095	262,409	530,960	401,141	1,810,605	46,584	27,829	232,765	307,178	1,371,658	74,176	1,445,834	-	1,445,834
151 City of Girard	788,447	48,176	20,520	41,519	37,293	147,508	3,643	2,176	60,043	65,862	107,259	(6,150)	101,109	-	101,109
160 City of Hays	5,403,013	330,139	140,613	284,519	65,029	820,300	24,963	14,913	302,283	342,159	735,013	(94,980)	640,033	-	640,033
170 City of Hutchinson	18,434,976	1,126,429	479,771	970,773	188,725	2,765,698	85,172	50,881	992,692	1,128,745	2,507,850	(188,933)	2,318,917	-	2,318,917
177 City of Junction City	11,717,817	715,992	304,957	617,052	591,942	2,229,943	54,138	32,342	328,560	415,040	1,594,064	123,446	1,717,510	3,314	1,720,824
186 City of Lawrence	47,041,107	2,874,344	1,224,248	2,477,153	1,021,084	7,596,829	217,335	129,835	1,963,786	2,310,956	6,399,361	(162,715)	6,236,646	-	6,236,646
187 City of Leavenworth	11,153,534	681,512	290,272	587,338	359,489	1,918,611	51,531	30,784	720,248	802,563	1,517,300	(128,327)	1,388,973	-	1,388,973
188 City of Liberal	5,625,272	343,720	146,398	296,223	260,451	1,046,792	25,989	15,526	183,876	225,391	765,249	19,250	784,499	64,828	849,327
193 City of Marion	342,246	20,912	8,907	18,022	13,260	61,101	1,581	945	56,849	59,375	46,558	(10,437)	36,121	-	36,121
200 City of Minneola	53,768	3,285	1,400	2,831	36,312	43,828	248	148	-	396	7,314	8,584	15,898	1,092	16,990
208 City of Newton	10,114,010	617,994	263,218	532,597	186,653	1,600,462	46,728	27,915	332,511	407,154	1,375,886	(25,193)	1,350,693	-	1,350,693
211 City of Olathe	46,373,541	2,833,554	1,206,874	2,441,999	2,328,075	8,810,502	214,251	127,993	573,710	915,954	6,308,547	487,723	6,796,270	-	6,796,270
214 City of Oswego	373,729	22,836	9,727	19,680	692	52,935	1,727	1,032	10,740	13,499	50,841	(2,388)	48,453	-	48,453
215 City of Ottawa	5,707,290	348,731	148,532	300,542	145,524	943,329	26,368	15,752	120,953	163,073	776,406	35,376	811,782	-	811,782
217 City of Paola	1,529,554	93,460	39,807	80,545	7,314	221,126	7,067	4,222	118,773	130,062	208,077	(28,843)	179,234	-	179,234
218 City of Parsons	3,599,058	219,913	93,665	189,524	130,955	634,057	16,628	9,934	249,462	276,024	489,607	(25,446)	464,161	-	464,161
221 City of Pittsburg	7,476,471	456,833	194,575	393,706	160,011	1,205,125	34,542	20,635	306,437	361,614	1,017,081	(16,587)	1,000,494	-	1,000,494
235 City of Topeka	69,985,422	4,276,306	1,821,375	3,685,385	129,723	9,912,789	323,340	193,163	3,715,229	4,231,732	9,520,651	(946,186)	8,574,465	98,740	8,673,205
246 City of Wellington	3,483,526	212,853	90,659	183,440	62,819	549,771	16,094	9,615	149,086	174,795	473,891	(22,771)	451,120	-	451,120
248 City of Winfield	5,199,141	317,682	135,308	273,783	78,272	805,045	24,021	14,350	429,941	468,312	707,279	(88,290)	618,989	-	618,989
297 Clark County	436,070	26,645	11,348	22,963	3,503	64,459	2,015	1,204	42,946	46,165	59,322	(14,433)	44,889	-	44,889
301 Pottawatomie County	3,950,906	241,411	102,822	208,052	948,315	1,500,600	18,254	10,905	71,527	100,686	537,472	224,470	761,942	-	761,942
304 City of Augusta	2,332,820	142,542	60,712	122,845	794,262	1,120,361	10,778	6,439	138,877	156,094	317,351	330,482	647,833	-	647,833
307 City of Bonner Springs	2,629,697	160,682	68,438	138,478	182,503	550,101	12,149	7,258	486,329	505,736	357,738	(49,946)	307,792	-	307,792
314 City of Herington	623,276	38,084	16,221	32,821	-	87,126	2,880	1,720	62,997	67,597	84,789	(22,407)	62,382	-	62,382
318 City of Manhattan	9,259,883	565,805	240,989	487,619	186,972	1,481,385	42,782	25,558	150,555	218,895	1,259,692	54,098	1,313,790	15,587	1,329,377
319 City of McPherson	5,312,922	324,634	138,269	279,775	272,223	1,014,901	24,546	14,664	183,007	222,217	722,757	17,257	740,014	-	740,014
322 City of Salina	20,019,472	1,223,246	521,008	1,054,212	51,284	2,849,750	92,492	55,255	1,107,361	1,255,108	2,723,402	(348,589)	2,374,813	10,925	2,385,738
366 City of Concordia	1,605,645	98,109	41,787	84,552	215,494	439,942	7,418	4,432	81,678	93,528	218,428	111,383	329,811	-	329,811

**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, 2018

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/18 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
385 City of Baldwin City	\$ 1,130,192	\$ 69,058	\$ 29,414	\$ 59,515	\$ 84,224	\$ 242,211	\$ 5,222	\$ 3,119	\$ 21,175	\$ 29,516	\$ 153,749	\$ 34,118	\$ 187,867	\$ -	\$ 187,867
393 City of Emporia	9,438,929	576,745	245,649	497,048	209,365	1,528,807	43,609	26,052	302,953	372,614	1,284,050	(81,511)	1,202,539	-	1,202,539
395 City of Gardner	4,041,815	246,966	105,188	212,839	380,729	945,722	18,674	11,156	-	29,830	549,839	148,866	698,705	-	698,705
404 City of Rossville	167,673	10,245	4,363	8,830	2,994	26,432	775	463	6,260	7,498	22,810	(575)	22,235	-	22,235
406 City of Spring Hill	1,309,778	80,031	34,087	68,972	107,039	290,129	6,051	3,615	28,021	37,687	178,179	29,602	207,781	-	207,781
442 City of Belleville	158,503	9,685	4,125	8,347	107,044	129,201	732	437	-	1,169	21,562	25,306	46,868	28,059	74,927
459 City of Shawnee	23,119,186	1,412,647	601,678	1,217,441	1,004,938	4,236,704	106,813	63,810	37,888	208,511	3,145,079	266,543	3,411,622	103,646	3,515,268
480 City of Lenexa	23,123,525	1,412,913	601,792	1,217,669	519,786	3,752,160	106,833	63,822	750,465	921,120	3,145,670	(29,260)	3,116,410	-	3,116,410
641 City of Moundridge	289,517	17,690	7,535	15,246	195,523	235,994	1,338	799	-	2,137	39,385	46,223	85,608	-	85,608
676 City of Mission	3,320,799	202,910	86,424	174,871	45,200	509,405	15,342	9,166	189,585	214,093	451,754	(43,927)	407,827	-	407,827
769 City of Roeland Park	1,553,090	94,898	40,419	81,785	26,966	244,068	7,175	4,287	110,077	121,539	211,279	(36,971)	174,308	-	174,308
1069 City of Merriam	4,095,698	250,259	106,591	215,677	32,170	604,697	18,923	11,304	894,247	924,474	557,169	(415,300)	141,869	-	141,869
4087 City of Overbrook	86,589	5,291	2,253	4,560	28,105	40,209	400	239	56,804	57,443	11,779	(6,852)	4,927	-	4,927
4126 City of Derby	6,833,816	417,565	177,850	359,864	162,039	1,117,318	31,573	18,862	216,982	267,417	929,656	8,386	938,042	-	938,042
4182 City of Leawood	15,800,150	965,434	411,200	832,025	203,996	2,412,655	72,998	43,609	501,712	618,319	2,149,415	(71,361)	2,078,054	-	2,078,054
4254 City of Fairway	1,306,304	79,819	33,997	68,789	125,176	307,781	6,035	3,605	64,375	74,015	177,707	3,101	180,808	-	180,808
4279 City of Victoria	265,241	16,207	6,903	13,967	13,112	50,189	1,225	732	6,440	8,397	36,083	4,393	40,476	-	40,476
4476 Johnson Co Consolidated Fire Dist No 2	11,627,669	710,483	302,611	612,305	166,522	1,791,921	53,721	32,093	172,964	258,778	1,581,800	(21,510)	1,560,290	-	1,560,290
4583 City of Overland Park	16,719,034	1,021,580	435,114	880,413	4,921,339	7,258,446	77,244	46,145	-	123,389	2,274,418	1,883,075	4,157,493	-	4,157,493
4612 City of Westwood	669,307	40,897	17,418	35,245	-	93,560	3,092	1,847	105,720	110,659	91,051	(51,943)	39,108	-	39,108
4808 Johnson Co Park & Recreation Dist	2,530,937	154,647	65,868	133,277	219,225	573,017	11,693	6,985	-	18,678	344,303	78,466	422,769	-	422,769
4809 City of Edwardsville	3,749,488	229,104	97,581	197,446	352,050	876,181	17,323	10,349	115,334	143,006	510,071	61,708	571,779	-	571,779
4810 City of Goddard	1,122,764	68,604	29,220	59,124	135,601	292,549	5,187	3,099	23,893	32,179	152,738	33,405	186,143	-	186,143
5242 City of Lansing	1,716,770	104,899	44,679	90,404	32,079	272,061	7,932	4,738	46,585	59,255	233,545	477	234,022	-	234,022
5553 Riley County Law Enforcement Agency	13,962,528	853,150	363,375	735,257	44,008	1,995,790	64,508	38,537	201,683	304,728	1,899,429	(48,556)	1,850,873	45,579	1,896,452
5621 Shawnee Heights Fire District	1,288,965	78,759	33,546	67,876	54,585	234,766	5,955	3,558	28,183	37,696	175,348	13,600	188,948	-	188,948
5686 City of Park City	1,380,586	84,358	35,929	72,701	41,487	234,475	6,378	3,810	85,097	95,285	187,812	(18,463)	169,349	-	169,349
9085 Johnson Co Fire Dist 1	3,845,381	234,964	100,076	202,495	399,613	937,148	17,766	10,613	24,544	52,923	523,117	69,717	592,834	-	592,834
9238 Unified Government of Wyandotte County	122,426,695	7,480,624	3,186,162	6,446,908	438,310	17,552,004	565,628	337,902	6,324,986	7,228,516	16,654,636	(1,552,687)	15,101,949	705,790	15,807,739
9247 City of Burden	58,723	3,588	1,528	3,092	2,677	10,885	271	162	8,029	8,462	7,989	(1,984)	6,005	-	6,005
9285 Johnson Co Fire Dist No 2	3,017,503	184,378	78,531	158,900	2,037,850	2,459,659	13,941	8,328	-	22,269	410,494	481,761	892,255	-	892,255
9290 City of Basehor	1,402,014	85,667	36,488	73,829	123,866	319,850	6,477	3,870	57,317	67,664	190,727	27,509	218,236	-	218,236
9316 City of Andover	4,537,041	277,226	118,077	238,917	415,719	1,049,939	20,962	12,522	-	33,484	617,208	133,935	751,143	-	751,143

**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, 2018

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense				
	6/30/18 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
9340 McPherson County Rural Fire Dist # 9	\$ 41,606	\$ 2,542	\$ 1,083	\$ 2,191	\$ 0	\$ 5,816	\$ 192	\$ 115	\$ 2,639	\$ 2,946	\$ 5,660	\$ (943)	\$ 4,717	\$ -	\$ 4,717
9364 Leavenworth Co Fire District # 1	1,100,489	67,243	28,640	57,951	159,295	313,129	5,084	3,037	774	8,895	149,708	51,538	201,246	-	201,246
9417 Northwest Consolidated Fire District	2,211,409	135,123	57,552	116,451	324,744	633,870	10,217	6,104	32,318	48,639	300,835	126,919	427,754	-	427,754
9455 Coffey County Fire District # 1	-	-	-	-	422	422	-	-	879	879	-	7	7	-	7
5543 City of Lake Quivira	164,411	10,046	4,279	8,658	76,507	99,490	760	454	-	1,214	22,366	24,197	46,563	-	46,563
240 City of Wakefield	15,241	931	397	803	38,161	40,292	70	42	44,459	44,571	2,073	(1,172)	901	-	901
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 962,201,690</b>	<b>\$ 58,793,233</b>	<b>\$ 25,041,360</b>	<b>\$ 50,668,888</b>	<b>\$ 40,691,508</b>	<b>\$ 175,194,989</b>	<b>\$ 4,445,477</b>	<b>\$ 2,655,717</b>	<b>\$ 40,691,508</b>	<b>\$ 47,792,702</b>	<b>\$ 130,895,636</b>	<b>\$ -</b>	<b>\$ 130,895,636</b>	<b>\$ 1,502,128</b>	<b>\$ 132,397,764</b>
<b>Judges Group:</b>															
Employer - State of Kansas	\$ 21,029,980	\$ -	\$ 1,831,110	\$ 6,225,926	\$ -	\$ 8,057,036	\$ 4,934,085	\$ 1,002,034	\$ -	\$ 5,936,119	\$ 4,563,603	\$ -	\$ 4,563,603	\$ -	\$ 4,563,603
<b>Total Pension Plan</b>	<b>\$ 8,900,507,111</b>	<b>\$ 63,825,411</b>	<b>\$ 171,379,219</b>	<b>\$ 362,724,202</b>	<b>\$ 503,370,862</b>	<b>\$ 1,101,299,694</b>	<b>\$ 332,058,739</b>	<b>\$ 16,006,121</b>	<b>\$ 503,370,862</b>	<b>\$ 851,435,722</b>	<b>\$ 734,524,520</b>	<b>\$ -</b>	<b>\$ 734,524,520</b>	<b>\$ 2,253,471</b>	<b>\$ 736,777,991</b>



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

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

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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](http://www.kpers.org).

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

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

Substantially all public employees in Kansas are covered by 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 Legislature. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen'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.

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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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 an annual actuarial valuation for each of the three state wide pension groups. The contributions and assets of all groups are deposited in the Kansas Public Employees Retirement Fund established by K.S.A. 74 4921. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.2% of total payroll.

The actuarially determined employer contribution rate and the statutory contribution rates are as follows:

	<u>Actuarial employer rate</u>	<u>Statutory employer capped rate</u>
State employees	9.62 %	12.01 %
School employees	16.38	12.01
State/School employees (combined rate) (1)	14.89	12.01
Local government employees	8.39	8.39
Police and Firemen	20.09	20.09
Judges	15.89	15.89

(1) The State/School subgroups are combined into one group for purposes of determining a contribution rate.

Rates shown for KPERS State, School and Judges represent the rates for fiscal year ending June 30. KPERS Local and Police and Firemen rates are calendar year.

Member contribution rates as a percentage of eligible compensation in fiscal year 2018 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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**(2) Basis of Presentation**

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

**(3) Employer and Nonemployer Allocations**

Although KPERS administers one cost sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the 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 for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2018, are based on the ratio of each employer's contributions to total employer and nonemployer contributions of the group for the fiscal years ended June 30, 2018. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences due to rounding.

The contributions used for determining allocation percentages for the state/school group exclude the \$56 million transfer from the state general fund to KPERS on June 30, 2018. This transfer was made per conditions set forth in House Substitute for Senate Bill No. 109, Section 47(d). Please reference the table on page 94 of this report, *Supplemental Schedule of Nonemployer Contributions – State/School Group (unaudited)*.

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal years ended June 30, 2018, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonemployer allocations	\$ 572,694,102	\$ 150,792,558	\$ 99,481,799	\$ 4,463,882	\$ 827,432,341
Adjustments:					
Transfer from State General Fund (1)	56,000,000	—	—	—	56,000,000
KPERS employer contributions	864,631	—	—	—	864,631
Employer misc. revenue	421,808	685,132	51,534	—	1,158,474
Sale of surplus property	25,883	—	—	—	25,883
Prior service/excess benefits	5,102	746,241	1,502,128	—	2,253,471
Employer contributions - statement of changes in fiduciary net position	<u>\$ 630,011,526</u>	<u>\$ 152,223,931</u>	<u>\$ 101,035,461</u>	<u>\$ 4,463,882</u>	<u>\$ 887,734,800</u>

(1) 2018 Legislative session House Substitute for Senate Bill 109 Sec 47(d).

**(4) Collective Net Pension Liability**

The components of the collective net pension liability of the participating employers by each group at June 30, 2018, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 19,621,657,977	\$ 13,098,172,530	\$ 6,523,485,447
Local	5,405,939,338	4,012,149,344	1,393,789,994
Police & Firemen	3,379,299,575	2,417,097,885	962,201,690
Judges	189,819,456	168,789,476	21,029,980
Total	<u>\$ 28,596,716,346</u>	<u>\$ 19,696,209,235</u>	<u>\$ 8,900,507,111</u>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Notes to Schedules of Employer and Nonemployer Allocations and  
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**Receivables**

In addition to statutorily determined contractually required contributions, certain agencies also make payments through an additional component of their required employer contribution rate or annual installment payments. Both options include interest at 8 percent per year, for the cost of service credits granted retroactively when the agency initially joined the Retirement System. As of June 30, 2018, the outstanding balance was \$4,612,105. These payments are due over various time periods up through December 31, 2032.

The 2017 Legislature passed Senate Sub for Sub House Bill 2052 authorizing the delay of \$64.1 million in Fiscal Year 2017 contributions. This amount has been set up as a long-term receivable. Payment was authorized to be made in a series of twenty annual payments of \$6.4 million. Senate Sub for HB 2002 authorized the first two annual payments for Fiscal Years 2018 and 2019.

**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Inflation	2.75 percent
Salary Increase	3.50 to 12.00 percent, including price inflation
Investment Rate of Return	7.75 percent compounded annually, net of investment expense, including price inflation

Mortality rates were based on the RP 2014 Mortality Tables, with age setbacks and age set forwards as well as other adjustments based on different membership groups. Future mortality improvements are anticipated using Scale MP-2016.

The actuarial assumptions used in the December 31, 2017, valuation were based on the results of an actuarial experience study conducted for the period January 1, 2013, through December 31, 2015. The experience study is dated November 18, 2016.

The actuarial assumptions changes adopted by the Pension Plan for all groups based on the experience study:

- Price inflation assumption lowered from 3.00 percent to 2.75 percent
- Investment return assumption was lowered from 8.00 percent to 7.75 percent
- General wage growth assumption was lowered from 4.00 to 3.5 percent
- Payroll growth assumption was lowered from 4.00 percent to 3.00 percent

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The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated November 18, 2016, as provided by KPERS' investment consultant, are summarized in the following table:

<b>Asset class</b>	<b>Long-term target allocation</b>	<b>Long-term expected real rate of return</b>
Global Equity	47.00 %	6.85 %
Fixed Income	13.00	1.25
Yield driven	8.00	6.55
Real return	11.00	1.71
Real estate	11.00	5.05
Alternatives	8.00	9.85
Short-term investments	2.00	(0.25)
Total	100.00 %	

***Discount Rate***

The discount rate used to measure the total pension liability was 7.75 percent. The projection of cash flows used to determine the discount rate was based on member and employer contributions as outlined below:

In KPERS, the State/School and Local groups do not necessarily contribute the full actuarial determined rate. Based on legislation first passed in 1993 and subsequent legislation, the employer contribution rates certified by the Board may not increase by more than the statutory cap. The statutory cap for Fiscal Year 2018 was 1.2 percent.

In recent years, the Legislature has made several changes to statutory rates that deviate from the scheduled contribution increases set under the caps established in 2012 for the State/School group. Under 2015 SB 4, the previously certified State/School statutory rate for Fiscal Year 2015 of 11.27 percent was reduced to 8.65 percent for the last half of the fiscal year as part of the Governor's allotment. That same session, SB 228 recertified statutory rates for the State/School group to 10.91 percent for Fiscal Year 2016 and 10.81 percent for Fiscal Year 2017 in anticipation of the issuance of \$1 billion in pension obligation bonds. Legislation in the 2016 session (SB 161) provided for the delay of up to \$100 million in State and School contributions to the Pension Plan. Legislation passed by the 2017 Legislature removed the repayment provisions included in SB 161.



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In addition, 2017 Senate Sub for Sub HB 2052 delayed \$64.1 million in Fiscal Year 2017 State/School contributions, to be repaid over 20 years in level dollar installments. The first year payment of \$6.4 million was paid in full at the beginning of Fiscal Year 2018, and appropriations for Fiscal Year 2018 were made at the statutory contribution rate of 12.01 percent for the State/School group. Additional legislation in the 2017 Session (S Sub for HB 2002) provided for a reduction of \$194 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20 year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as long-term receivables by the Pension Plan. The 2018 Legislature passed House Sub for Sen Bill 109, that provided additional funds for the school group of \$56 million in Fiscal Year 2018 and \$138 million in Fiscal Year 2019.

Based on employer contribution history as described above, it is a reasonable estimate that the State/School group's contribution rate may not be certified at the statutory rate. It has been assumed that contribution rates will be made within the same range as have been seen in the past few years, between 11 to 12 percent. Using this assumption actuarial modeling indicates that employer contribution rates for the State/School group are sufficient to avoid a depletion date.

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

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

The following presents the net pension liability of the Pension Plan as of June 30, 2018, calculated using the discount rate of 7.75 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.75 percent) or 1 percentage point higher (8.75 percent) than the current rate:

	<b>1.00% decrease (6.75%)</b>	<b>Current discount rate (7.75%)</b>	<b>1.00% increase (8.75%)</b>
State/School	\$ 8,785,390,768	\$ 6,523,485,447	\$ 4,610,259,278
Local	2,044,196,342	1,393,789,994	844,137,903
Police & Firemen	1,371,328,700	962,201,690	619,672,158
Judges	38,765,230	21,029,980	5,664,850
Total	<u>\$ 12,239,681,040</u>	<u>\$ 8,900,507,111</u>	<u>\$ 6,079,734,189</u>

**(5) Special Funding Situation**

The employer contributions for non-public school district schools, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, area vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in the financial statements for active employees. The notes to their

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financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with their employer.

A number of these employers make contributions directly to KPERS for KPERS retirees filling KPERS covered positions per K.S.A. 74-4937, "working after retirement" employees. The resulting proportional share of these agencies' "working after retirement" contributions and resulting net pension liability are attributable to the employer. These amounts are reflected separately in the schedules.

**(6) Collective Deferred Outflows of Resources and Deferred Inflows of Resources**

A summary of the collective deferred outflows of resources and deferred inflows of resources as of June 30, 2018 are included in the tables below. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members at the beginning of the measurement period. Investment gains and losses are recognized over a fixed five-year period.

	<u>Year of deferral</u>	<u>Amortization period</u>	<u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2018</u>
Deferred Outflows of Resources:						
State/School:						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (190,184,458)	\$ -	\$ (190,184,458)	\$ -
	2015	5 years	195,081,045	-	97,540,522	97,540,523
	2016	5 years	521,098,450	-	173,699,483	347,398,967
	2017	5 years	(381,897,018)		(95,474,254)	(286,422,764)
	2018	5 years	-	(58,268,879)	(11,653,776)	(46,615,103)
Subtotal			144,098,019	(58,268,879)	(26,072,483)	111,901,623
Changes in assumptions:						
	2017	5.42 years	317,247,900	-	71,775,543	245,472,357
Total State/School			\$ 461,345,919	\$ (58,268,879)	\$ 45,703,060	\$ 357,373,980
Local:						
Differences between expected and actual experience:						
	2016	5.55 years	\$ 7,005,581	\$ -	\$ 1,973,403	\$ 5,032,178
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (55,157,102)	\$ -	\$ (55,157,102)	\$ -
	2015	5 years	57,179,500	-	28,589,749	28,589,751
	2016	5 years	155,471,483	-	51,823,828	103,647,655
	2017	5 years	(112,058,237)	-	(28,014,559)	(84,043,678)
	2018	5 years	-	(19,485,752)	(3,897,150)	(15,588,602)
Subtotal			\$ 45,435,644	\$ (19,485,752)	\$ (6,655,234)	\$ 32,605,126

(continued on next page)

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(continued from previous page)

	Year of deferral	Amortization period	July 1, 2017	Additions	Deductions	June 30, 2018
<b>Changes in assumptions:</b>						
	2017	5.42 years	\$ 78,005,285	\$ -	\$ 17,648,254	\$ 60,357,031
Total Local			\$ 130,446,510	\$ (19,485,752)	\$ 12,966,423	\$ 97,994,335
<b>Police &amp; Firemen:</b>						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 3,157,006	\$ -	\$ 1,734,618	\$ 1,422,388
	2016	5.55 years	34,429,046	-	9,698,323	24,730,723
	2017	5.42 years	7,747,856	-	1,752,909	5,994,947
	2018	5 years	-	32,944,271	6,299,096	26,645,175
Subtotal			\$ 45,333,908	\$ 32,944,271	\$ 19,484,946	\$ 58,793,233
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (35,649,110)	\$ -	\$ (35,649,110)	\$ -
	2015	5 years	41,943,985	-	20,971,993	20,971,992
	2016	5 years	97,489,652	-	32,496,550	64,993,102
	2017	5 years	(69,043,676)	-	(17,260,919)	(51,782,757)
	2018	5 years	\$ -	\$ (11,426,221)	\$ (2,285,244)	\$ (9,140,977)
Subtotal			\$ 34,740,851	\$ (11,426,221)	\$ (1,726,730)	\$ 25,041,360
<b>Changes in assumptions:</b>						
	2017	5.42 years	65,484,352	-	14,815,464	50,668,888
Total Police and Firemen			\$ 145,559,111	\$ 21,518,050	\$ 32,573,680	\$ 134,503,481
<b>Judges:</b>						
Differences between expected and actual earnings on plan investments:						
	2014	5 years	\$ (2,586,596)	\$ -	\$ (2,586,596)	\$ -
	2015	5 years	3,230,698	-	1,615,349	1,615,349
	2016	5 years	6,894,845	-	2,298,282	4,596,563
	2017	5 years	(4,868,955)	-	(1,217,239)	(3,651,716)
	2017	5 years	-	(911,357)	(182,271)	(729,086)
Subtotal			\$ 2,669,992	\$ (911,357)	\$ (72,475)	\$ 1,831,110
<b>Changes in assumptions:</b>						
	2017	5.42 years	\$ 8,046,372	\$ -	\$ 1,820,446	\$ 6,225,926
Total Judges			\$ 10,716,364	\$ (911,357)	\$ 1,747,971	\$ 8,057,036
Total deferred outflows of resources			\$ 748,067,904	\$ (57,147,938)	\$ 92,991,134	\$ 597,928,832

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	<u>Year of deferral</u>	<u>Amortization period</u>	<u>July 1, 2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2018</u>
<b>Deferred Inflows of Resources:</b>						
<b>State/School:</b>						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 57,149,581	\$ -	\$ 31,400,868	\$ 25,748,713
	2015	5.73 years	50,536,255	-	18,511,448	32,024,807
	2016	5.55 years	124,611,242	-	35,101,759	89,509,483
	2017	5.42 years	101,854,415	-	23,043,985	78,810,430
	2018	5.23 years	-	70,588,885	13,496,919	57,091,966
<b>Subtotal</b>			<b>\$ 232,297,078</b>	<b>\$ 70,588,885</b>	<b>\$ 121,554,979</b>	<b>\$ 283,185,399</b>
Changes in assumptions:						
	2015	5.73 years	\$ 8,894,419	\$ -	\$ 3,258,029	\$ 5,636,390
<b>Total State/School</b>			<b>\$ 241,191,497</b>	<b>\$ 70,588,885</b>	<b>\$ 124,813,008</b>	<b>\$ 288,821,789</b>
<b>Local:</b>						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 13,139,613	\$ -	\$ 7,219,569	\$ 5,920,044
	2015	5.73 years	5,535,485	-	2,027,651	3,507,834
	2016	5.55 years	-	-	-	-
	2017	5.42 years	31,409,480	-	7,106,217	24,303,263
	2018	5.23 years	-	7,124,962	1,362,325	5,762,637
<b>Subtotal</b>			<b>\$ 50,084,578</b>	<b>\$ 7,124,962</b>	<b>\$ 17,715,762</b>	<b>\$ 39,493,778</b>
Changes in assumptions:						
	2015	5.73 years	\$ 10,591,737	\$ -	\$ 3,879,757	\$ 6,711,980
<b>Total Local</b>			<b>\$ 60,676,315</b>	<b>\$ 7,124,962</b>	<b>\$ 21,595,519</b>	<b>\$ 46,205,758</b>
<b>Police &amp; Firemen:</b>						
Differences between expected and actual experience:						
	2015	5.73 years	\$ 7,015,117	\$ -	\$ 2,569,640	\$ 4,445,477
Changes in assumptions:						
	2015	5.73 years	\$ 4,190,813	\$ -	\$ 1,535,096	\$ 2,655,717
<b>Total Police and Firemen</b>			<b>\$ 11,205,930</b>	<b>\$ -</b>	<b>\$ 4,104,736</b>	<b>\$ 7,101,194</b>
<b>Judges:</b>						
Differences between expected and actual experience:						
	2014	5.82 years	\$ 491,284	\$ -	\$ 269,936	\$ 221,348
	2015	5.73 years	1,490,935	-	546,129	944,806
	2016	5.55 years	2,210,924	-	622,795	1,588,129
	2017	5.42 years	336,247	-	76,074	260,173
	2018	5.23 years	-	2,373,442	453,813	1,919,629
<b>Subtotal</b>			<b>\$ 4,529,390</b>	<b>\$ 2,373,442</b>	<b>\$ 1,968,747</b>	<b>\$ 4,934,085</b>
Changes in assumptions:						
	2015	5.73 years	1,581,244	-	579,210	1,002,034
<b>Total Judges</b>			<b>\$ 6,110,634</b>	<b>\$ 2,373,442</b>	<b>\$ 2,547,957</b>	<b>\$ 5,936,119</b>
<b>Total deferred inflows of resources</b>			<b>\$ 319,184,376</b>	<b>\$ 80,087,289</b>	<b>\$ 153,061,220</b>	<b>\$ 348,064,860</b>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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The following table provides the combined deferred outflows/(inflows), as of June 30, 2018, that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2019	\$ 116,726,666	\$ 47,827,533	\$ 63,805,823	\$ 1,835,198	\$ 230,195,220
2020	50,812,614	26,752,827	42,519,723	745,034	120,830,198
2021	(91,199,358)	(21,646,626)	8,655,383	(451,489)	(104,642,090)
2022	(4,683,441)	(831,820)	10,972,567	96,551	5,553,857
2023	(3,104,290)	(313,337)	1,448,791	(104,377)	(2,073,213)
Thereafter	—	—	—	—	—
Total	<u>\$ 68,552,191</u>	<u>\$ 51,788,577</u>	<u>\$ 127,402,287</u>	<u>\$ 2,120,917</u>	<u>\$ 249,863,972</u>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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**(7) Collective Pension Expense**

Collective pension expense includes changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The components of pension expense for the year ending June 30, 2018, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 346,681,455	\$ 127,485,163	\$ 72,949,045	\$ 5,306,903	\$ 552,422,566
Interest	1,436,640,321	391,441,697	242,856,813	13,882,729	2,084,821,560
Benefit term changes	—	—	—	—	—
Projected earnings on plan investments	(950,137,320)	(288,996,776)	(175,406,985)	(12,295,992)	(1,426,837,073)
Employee contributions	(272,888,499)	(108,080,562)	(37,677,437)	(1,638,443)	(420,284,941)
Expensed portion of difference between actual and expected experience in the total pension liability	(13,496,919)	(1,362,325)	6,299,096	(453,813)	(9,013,961)
Expensed portion of current-period assumption changes	—	—	—	—	—
Expensed portion of difference between projected and actual earnings on plan investments	(11,653,776)	(3,897,150)	(2,285,244)	(182,271)	(18,018,441)
Administrative expenses	8,282,758	2,533,787	1,534,594	108,481	12,459,620
Other changes	(5,197,204)	(960,495)	(1,829,338)	(89)	(7,987,126)
Recognition of beginning Deferred Outflows of Resources	343,015,548	100,035,234	81,469,857	5,734,077	530,254,716
Recognition of beginning Deferred Inflows of Resources	(396,974,801)	(103,404,855)	(57,014,765)	(5,897,979)	(563,292,400)
<b>Total</b>	<u>\$ 484,271,563</u>	<u>\$ 114,793,718</u>	<u>\$ 130,895,636</u>	<u>\$ 4,563,603</u>	<u>\$ 734,524,520</u>



**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Supplemental Schedule of Employer Special Funding Allocations (Unaudited)  
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Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 521,037	0.0009098 %
4931 North West Kansas Technical College	406,040	0.0007090
5045 Allen County Community College	629,906	0.0010999
5046 Coffeyville Community College	752,978	0.0013148
5047 Garden City Community College	1,284,668	0.0022432
5048 Hutchinson Community College	2,768,290	0.0048338
5049 Kansas City Kansas Community College	3,638,843	0.0063539
5050 Neosho County Community College	904,857	0.0015800
5107 Cowley County Community College	1,248,932	0.0021808
5108 Barton County Community College	1,853,812	0.0032370
5109 Butler County Community College	3,063,054	0.0053485
5110 Colby Community College	595,716	0.0010402
5111 Independence Community College	704,643	0.0012304
5112 Labette Community College	678,872	0.0011854
5113 Pratt Community College	672,686	0.0011746
5177 Cloud County Community College	838,826	0.0014647
5178 Dodge City Community College	1,247,329	0.0021780
5179 Fort Scott Community College	722,053	0.0012608
5180 Highland Community College	981,311	0.0017135
5404 Seward County Community College/Area Technical Sch	1,002,100	0.0017498
5406 Johnson County Community College	10,389,246	0.0181410
5596 NW Kansas Education Service Center	993,510	0.0017348
5600 SC Kansas Special Education Coop	1,127,921	0.0019695
5604 ANW Special Education Coop	1,025,581	0.0017908
5608 Tri County Special Education Coop	977,417	0.0017067
5609 NE Kansas Education Service Center	1,355,853	0.0023675
5612 SE Kansas Education Service Center	2,321,475	0.0040536
5624 Reno County Education Coop	852,170	0.0014880
5626 High Plains Educational Coop	1,002,559	0.0017506
5634 SW Kansas Coop District 613	1,327,277	0.0023176
5638 East Central Kansas Coop in Education	696,052	0.0012154
5655 Brown Co Kansas Special Educ Coop	279,990	0.0004889
5657 Doniphan County Education Coop	161,901	0.0002827
5671 Marion County Special Education Coop	447,446	0.0007813
5682 Sedgwick Co Area Educ Serv Coop 618	3,345,222	0.0058412
5688 Sumner County Education Services	338,176	0.0005905
9034 Three Lakes Educational Cooperative	705,387	0.0012317
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	336,000	0.0005867
9047 SW Plains Regional Service Center	300,836	0.0005253
9053 SW Kansas Educational Consortium	1,145	0.0000020
9055 South Central Kansas Education Service	350,661	0.0006123
9056 Smoky Hill Education Service Center	346,308	0.0006047
9273 Nc Kansas Sp Ed Coop Interlocal 636	611,695	0.0010681
9274 Southeast Kansas Interlocal 637	1,847,054	0.0032252
9303 Wichita Area Technical College	1,410,775	0.0024634
9304 Manhattan Area Technical College	439,428	0.0007673
9305 Flint Hills Technical College	439,428	0.0007673
9395 Salina Area Technical College	265,329	0.0004633
9487 Western Kansas Com College Virtual Ed Consortium	35,908	0.0000627
9507 Butler Co Special Education Interlocal # 638	1,983,298	0.0034631
<b>Total Special Funding Situation</b>	<b>\$ 60,231,001</b>	<b>10.5171333 %</b>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)  
As of and for the year ended June 30, 2018

Employer	State proportionate share of net pension liability attributable to employer	Employer pension expense and related revenue
4930 North Central Kansas Technical College	\$ 5,935,031	\$ 465,001
4931 North West Kansas Technical College	4,624,885	362,353
5045 Allen County Community College	7,175,225	562,169
5046 Coffeyville Community College	8,577,289	672,018
5047 Garden City Community College	14,633,372	1,146,504
5048 Hutchinson Community College	31,533,420	2,470,599
5049 Kansas City Kansas Community College	41,449,338	3,247,497
5050 Neosho County Community College	10,307,336	807,565
5107 Cowley County Community College	14,226,311	1,114,611
5108 Barton County Community College	21,116,290	1,654,431
5109 Butler County Community College	34,890,866	2,733,650
5110 Colby Community College	6,785,868	531,663
5111 Independence Community College	8,026,377	628,855
5112 Labette Community College	7,733,090	605,877
5113 Pratt Community College	7,662,276	600,328
5177 Cloud County Community College	9,554,721	748,599
5178 Dodge City Community College	14,208,476	1,113,214
5179 Fort Scott Community College	8,224,994	644,417
5180 Highland Community College	11,178,191	875,795
5404 Seward County Community College/Area Technical Sch	11,414,682	894,324
5406 Johnson County Community College	118,342,322	9,271,957
5596 NW Kansas Education Service Center	11,316,703	886,648
5600 SC Kansas Special Education Coop	12,848,225	1,006,640
5604 ANW Special Education Coop	11,682,225	915,286
5608 Tri County Special Education Coop	11,133,506	872,294
5609 NE Kansas Education Service Center	15,444,508	1,210,055
5612 SE Kansas Education Service Center	26,443,724	2,071,828
5624 Reno County Education Coop	9,707,089	760,537
5626 High Plains Educational Coop	11,420,336	894,767
5634 SW Kansas Coop District 613	15,119,032	1,184,555
5638 East Central Kansas Coop in Education	7,928,550	621,191
5655 Brown Co Kansas Special Educ Coop	3,189,394	249,884
5657 Doniphan County Education Coop	1,843,963	144,472
5671 Marion County Special Education Coop	5,096,649	399,315
5682 Sedgwick Co Area Educ Serv Coop 618	38,105,109	2,985,481
5688 Sumner County Education Services	3,851,867	301,788
9034 Three Lakes Educational Cooperative	8,034,812	629,516
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	3,827,260	299,860
9047 SW Plains Regional Service Center	3,427,022	268,502
9053 SW Kansas Educational Consortium	13,054	1,023
9055 South Central Kansas Education Service	3,994,581	312,970
9056 Smoky Hill Education Service Center	3,944,577	309,052
9273 Nc Kansas Sp Ed Coop Interlocal 636	6,967,898	545,925
9274 Southeast Kansas Interlocal 637	21,039,435	1,648,410
9303 Wichita Area Technical College	16,070,224	1,259,079
9304 Manhattan Area Technical College	5,005,431	392,168
9305 Flint Hills Technical College	5,005,350	392,162
9395 Salina Area Technical College	3,022,286	236,792
9487 Western Kansas Com College Virtual Ed Consortium	409,212	32,061
9507 Butler Co Special Education Interlocal # 638	22,591,259	1,769,993
Total Special Funding Situation	\$ 686,083,641	\$ 53,753,681

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
State/School Group:		
Special Funding Situation - State of Kansas	\$ 138,019	\$ 5,889,595
Employer-State of Kansas		
S175 Kansas Housing Resource Corporation	\$ 688	\$ 29,342
S176 Kansas Development Finance Authority	234	9,999
S246 Fort Hays State University	1,958	83,543
S276 Dept of Transportation	25,977	1,108,486
S367 Kansas State University	13,443	573,662
S379 Emporia State University	1,988	84,845
S385 Pittsburg State University	2,651	113,118
S450 Kansas Lottery	1,222	52,161
S561 Kansas Board of Regents	154	6,589
S682 Staff Benefits University of Kansas	9,284	396,168
S683 University of Kansas Medical Center	3,392	144,757
S715 Wichita State University	4,049	172,790
Other state agencies (less KPERS)	196,559	8,387,584
State Subtotal	\$ 261,599	\$ 11,163,044
Employers - Others		
4930 North Central Kansas Technical College	\$ 36	\$ 1,516
4931 North West Kansas Technical College	-	-
5045 Allen County Community College	8	330
5046 Coffeyville Community College	-	-
5047 Garden City Community College	17	731
5048 Hutchinson Community College	132	5,652
5049 Kansas City Kansas Community College	339	14,459
5050 Neosho County Community College	44	1,891
5107 Cowley County Community College	37	1,598
5108 Barton County Community College	25	1,046
5109 Butler County Community College	127	5,433
5110 Colby Community College	38	1,610
5111 Independence Community College	7	318
5112 Labette Community College	12	502
5113 Pratt Community College	23	979
5177 Cloud County Community College	22	947
5178 Dodge City Community College	81	3,471
5179 Fort Scott Community College	35	1,498
5180 Highland Community College	23	971
5404 Seward County Community College/Area Technical Sch	24	1,042
5406 Johnson County Community College	194	8,269
5596 NW Kansas Education Service Center	178	7,592
5600 SC Kansas Special Education Coop	196	8,353
5604 ANW Special Education Coop	127	5,436
5608 Tri County Special Education Coop	28	1,181
5609 NE Kansas Education Service Center	172	7,346
5612 SE Kansas Education Service Center	251	10,713
5624 Reno County Education Coop	84	3,597
5626 High Plains Educational Coop	142	6,051
5634 SW Kansas Coop District 613	113	4,812
5638 East Central Kansas Coop in Education	49	2,110
5655 Brown Co Kansas Special Educ Coop	-	-
5657 Doniphan County Education Coop	9	377
5671 Marion County Special Education Coop	86	3,672
5682 Sedgwick Co Area Educ Serv Coop 618	282	12,015
5688 Sumner County Education Services	16	698

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
9034 Three Lakes Educational Cooperative	\$ 108	\$ 4,595
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	43	1,839
9047 SW Plains Regional Service Center	50	2,147
9055 South Central Kansas Education Service	87	3,692
9056 Smoky Hill Education Service Center	6	250
9273 Nc Kansas Sp Ed Coop Interlocal 636	14	606
9274 Southeast Kansas Interlocal 637	90	3,839
9303 Wichita Area Technical College	9	404
9304 Manhattan Area Technical College	1	51
9305 Flint Hills Technical College	37	1,569
9395 Salina Area Technical College	7	294
9487 Western Kansas Com College Virtual Ed Consortium	24	1,029
9507 Butler Co Special Education Interlocal # 638	126	5,394
4828 USD 202 Turner	7,299	311,460
4829 USD 203 Piper	3,127	133,445
4871 USD 205 Bluestem	894	38,158
4882 USD 204 Bonner Springs	5,147	219,624
4912 USD 206 Remington-Whitewater	918	39,167
4977 USD 209 Moscow	450	19,224
4978 USD 233 Olathe	56,107	2,394,205
4979 USD 242 Weskan	205	8,764
4980 USD 250 Pittsburg	4,641	198,033
4981 USD 253 Emporia	9,688	413,399
4982 USD 259 Wichita	103,818	4,430,153
4983 USD 260 Derby	12,509	533,792
4984 USD 262 Valley Center	4,009	171,062
4985 USD 265 Goddard	8,744	373,116
4986 USD 266 Maize	9,659	412,160
4987 USD 268 Cheney	1,330	56,735
4988 USD 290 Ottawa	4,714	201,173
4990 USD 314 Brewster	264	11,264
4991 USD 348 Baldwin City	1,975	84,299
4992 USD 349 Stafford	485	20,687
4993 USD 352 Goodland	1,603	68,417
4994 USD 359 Argonia Public Schools	393	16,778
4995 USD 363 Holcomb	1,611	68,728
4996 USD 371 Montezuma	469	19,992
4997 USD 373 Newton	7,471	318,792
4998 USD 376 Sterling	908	38,735
4999 USD 383 Manhattan	12,370	527,840
5000 USD 385 Andover	7,653	326,573
5001 USD 386 Madison-Virgil	540	23,061
5002 USD 390 Hamilton	187	7,974
5004 USD 394 Rose Hill	2,297	98,027
5005 USD 396 Douglass Public Schools	1,252	53,431
5006 USD 398 Peabody-Burns	483	20,611
5007 USD 399 Paradise	318	13,574
5008 USD 404 Riverton	1,333	56,864
5010 USD 409 Atchison Public Schools	3,201	136,600
5011 USD 420 Osage City	1,098	46,864
5012 USD 421 Lyndon	725	30,941
5013 USD 443 Dodge City	12,598	537,607
5014 USD 446 Independence	3,129	133,525
5015 USD 448 Inman	735	31,360
5016 USD 449 Easton	1,081	46,116
5017 USD 453 Leavenworth	7,012	299,236
5018 USD 456 Marais Des Cygnes Valley	515	21,966

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5019 USD 470 Arkansas City	\$ 4,813	\$ 205,385
5020 USD 475 Geary Co	15,101	644,383
5021 USD 477 Ingalls	470	20,053
5022 USD 480 Liberal	8,995	383,858
5024 USD 215 Lakin	1,213	51,759
5025 USD 234 Fort Scott	3,381	144,277
5026 USD 251 North Lyon	795	33,932
5027 USD 261 Haysville	10,866	463,670
5028 USD 267 Renwick	2,920	124,587
5029 USD 288 Central Heights	1,163	49,608
5031 USD 305 Salina	18,147	774,368
5032 USD 361 Anthony-Harper	1,508	64,368
5033 USD 378 Riley Co	1,041	44,438
5034 USD 403 Otis-Bison	514	21,944
5035 USD 413 Chanute	2,775	118,411
5036 USD 415 Hiawatha	1,520	64,871
5037 USD 418 McPherson	6,152	262,526
5038 USD 422 Kiowa County	592	25,272
5039 USD 439 Sedgwick Public Schools	921	39,285
5040 USD 445 Coffeyville	2,598	110,846
5041 USD 457 Garden City	13,828	590,057
5042 USD 458 Basehor-Linwood	4,091	174,568
5043 USD 465 Winfield	5,829	248,741
5056 USD 223 Barnes	658	28,097
5057 USD 258 Humboldt	1,118	47,698
5058 USD 273 Beloit	2,265	96,669
5059 USD 284 Chase County	735	31,346
5060 USD 285 Cedar Vale	330	14,101
5061 USD 286 Chautauqua County	654	27,913
5062 USD 287 West Franklin	1,327	56,637
5063 USD 327 Ellsworth	1,022	43,621
5064 USD 338 Valley Falls	756	32,252
5065 USD 342 McLouth	743	31,725
5066 USD 380 Vermillion	895	38,201
5067 USD 389 Eureka	1,434	61,207
5068 USD 417 Council Grove	1,391	59,375
5069 USD 440 Halstead	1,202	51,274
5070 USD 464 Tonganoxie	3,036	129,547
5072 USD 482 Dighton	435	18,550
5073 USD 487 Herington	786	33,529
5076 USD 217 Rolla	404	17,243
5077 USD 218 Elkhart	1,067	45,528
5078 USD 226 Meade	835	35,650
5079 USD 235 Uniontown	943	40,237
5080 USD 252 Southern Lyon County	975	41,606
5081 USD 254 Barber County North	831	35,471
5082 USD 269 Palco	262	11,197
5083 USD 270 Plainville	608	25,962
5087 USD 281 Hill City	669	28,547
5088 USD 289 Wellsville	1,252	53,422
5089 USD 298 Lincoln	671	28,626
5090 USD 303 Ness City	534	22,789
5092 USD 321 Kaw Valley	2,474	105,568
5093 USD 322 Onaga-Havensville-Wheaton	571	24,348
5095 USD 329 Mill Creek Valley	987	42,107
5096 USD 346 Jayhawk	990	42,257
5098 USD 360 Caldwell	530	22,635

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5099 USD 365 Garnett	\$ 1,795	\$ 76,578
5100 USD 367 Osawatomie	2,072	88,417
5101 USD 372 Silver Lake	1,322	56,428
5102 USD 379 Clay Center	3,041	129,769
5103 USD 382 Pratt	1,702	72,616
5104 USD 419 Canton-Galva	638	27,222
5105 USD 459 Bucklin	440	18,777
5106 USD 483 Kismet-Plains	1,446	61,708
5116 USD 210 Hugoton	1,987	84,775
5117 USD 212 Northern Valley	362	15,449
5118 USD 214 Ulysses	2,774	118,357
5119 USD 219 Minneola	531	22,661
5120 USD 231 Gardner	11,653	497,251
5122 USD 255 South Barber County	487	20,769
5123 USD 256 Marmaton Valley	467	19,941
5125 USD 320 Wamego	3,454	147,377
5127 USD 332 Cunningham	425	18,117
5128 USD 335 North Jackson	639	27,253
5129 USD 337 Royal Valley	1,768	75,431
5130 USD 343 Perry	1,190	50,773
5131 USD 364 Marysville	1,665	71,034
5132 USD 368 Paola	6,253	266,817
5133 USD 381 Spearville-Windthors	625	26,677
5134 USD 393 Solomon	545	23,272
5135 USD 402 Augusta	3,099	132,225
5137 USD 432 Victoria	513	21,873
5138 USD 454 Burlingame Public Schools	469	20,004
5140 USD 463 Udall	626	26,716
5141 USD 467 Wichita County Schools	868	37,047
5142 USD 474 Haviland	197	8,408
5143 USD 211 Norton	1,185	50,580
5144 USD 216 Deerfield	557	23,775
5145 USD 227 Jetmore	543	23,183
5147 USD 232 De Soto	11,588	494,501
5148 USD 239 North Ottawa County	1,179	50,303
5149 USD 244 Burlington	2,391	102,031
5150 USD 257 Iola	2,044	87,244
5151 USD 274 Oakley	733	31,280
5152 USD 282 West Elk	1,179	50,313
5153 USD 283 Elk Valley	323	13,769
5154 USD 299 Sylvan Grove	417	17,797
5155 USD 311 Pretty Prairie	459	19,572
5156 USD 315 Colby	1,375	58,677
5157 USD 326 Logan	325	13,887
5158 USD 331 Kingman-Norwich	1,524	65,047
5159 USD 333 Concordia	2,244	95,776
5160 USD 347 Kinsley-Offerle	657	28,023
5161 USD 356 Conway Springs	909	38,784
5162 USD 377 Atchison Co Community	911	38,884
5163 USD 395 LaCrosse	577	24,609
5164 USD 412 Hoxie Community Schools	620	26,477
5166 USD 429 Troy	444	18,961
5167 USD 430 South Brown County	1,165	49,702
5168 USD 431 Hoisington	1,204	51,383
5171 USD 444 Little River	559	23,861
5172 USD 447 Cherryvale	1,519	64,806
5173 USD 452 Stanton Co	838	35,742



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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5174 USD 460 Hesston	\$ 1,210	\$ 51,616
5175 USD 462 Central	646	27,568
5176 USD 469 Lansing	4,647	198,305
5185 USD 229 Blue Valley	42,125	1,797,595
5186 USD 237 Smith Center	811	34,614
5187 USD 240 Twin Valley	978	41,740
5188 USD 271 Stockton	500	21,323
5189 USD 291 Grinnell	195	8,329
5190 USD 297 St Francis Schools	565	24,104
5191 USD 309 Nickerson	1,937	82,640
5192 USD 310 Fairfield	656	28,012
5193 USD 313 Buhler	3,214	137,149
5195 USD 323 Rock Creek	1,522	64,968
5196 USD 341 Oskaloosa	1,074	45,822
5197 USD 351 Macksville	583	24,896
5198 USD 353 Wellington	3,093	131,997
5199 USD 355 Ellinwood	830	35,408
5200 USD 362 Prairie View	1,964	83,808
5201 USD 369 Burrton	448	19,124
5202 USD 392 Osborne County	511	21,794
5203 USD 400 Smoky Valley	1,512	64,528
5204 USD 405 Lyons	2,157	92,037
5205 USD 408 Marion	888	37,902
5206 USD 410 Durham Hillsboro Lehigh	992	42,336
5207 USD 416 Louisburg	2,152	91,847
5208 USD 423 Moundridge	623	26,565
5210 USD 428 Great Bend	6,922	295,368
5212 USD 434 Santa Fe Trail	1,583	67,553
5213 USD 436 Caney Valley	1,246	53,172
5214 USD 450 Shawnee Heights	6,117	261,048
5215 USD 466 Scott Co	1,547	66,034
5216 USD 473 Chapman	2,087	89,058
5217 USD 476 Copeland	234	9,970
5218 USD 481 Rural Vista	599	25,557
5219 USD 241 Wallace County Schools	436	18,593
5220 USD 243 Lebo-Waverly	837	35,718
5222 USD 307 Ell-Saline	782	33,370
5223 USD 339 Jefferson County North	779	33,223
5226 USD 272 Waconda	414	17,687
5227 USD 275 Triplains	153	6,532
5228 USD 292 Wheatland	312	13,313
5229 USD 294 Oberlin	743	31,716
5230 USD 312 Haven	1,505	64,241
5231 USD 336 Holton	3,381	144,280
5233 USD 437 Auburn-Washburn	10,407	444,097
5235 USD 479 Crest	494	21,080
5236 USD 330 Mission Valley	1,100	46,959
5237 USD 334 Southern Cloud County	468	19,985
5238 USD 387 Altoona-Midway	447	19,061
5239 USD 401 Chase Raymond	362	15,436
5240 USD 494 Syracuse	794	33,894
5241 USD 300 Commanche County	498	21,241
5250 USD 306 SE of Saline	1,189	50,738
5251 USD 384 Blue Valley	410	17,475
5267 USD 397 Centre	440	18,778
5268 USD 220 Ashland	465	19,864
5270 USD 224 Clifton-Clyde	597	25,469

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5271 USD 225 Fowler	\$ 361	\$ 15,391
5272 USD 230 Spring Hill	5,480	233,826
5274 USD 249 Frontenac	1,470	62,738
5275 USD 263 Mulvane	3,488	148,855
5276 USD 264 Clearwater	1,817	77,553
5278 USD 293 Quinter	558	23,791
5280 USD 308 Hutchinson	9,180	391,739
5281 USD 316 Golden Plains	377	16,067
5283 USD 325 Phillipsburg	959	40,910
5284 USD 340 Jefferson West	1,368	58,396
5285 USD 344 Pleasanton	726	30,997
5286 USD 350 St John-Hudson	666	28,432
5287 USD 357 Belle Plaine	1,057	45,084
5288 USD 358 Oxford	598	25,497
5289 USD 366 Woodson	847	36,136
5291 USD 374 Sublette	1,126	48,043
5292 USD 375 Circle	2,902	123,844
5293 USD 388 Ellis	696	29,713
5294 USD 407 Russell County	1,579	67,375
5295 USD 411 Goessel	475	20,276
5296 USD 435 Abilene	2,488	106,149
5297 USD 461 Neodesha	1,282	54,694
5298 USD 468 Healy	188	8,008
5299 USD 471 Dexter	313	13,357
5300 USD 484 Fredonia	1,120	47,786
5302 USD 489 Hays	5,526	235,821
5303 USD 490 El Dorado	3,134	133,736
5304 USD 491 Eudora	2,601	110,976
5305 USD 492 Flinthills	547	23,356
5306 USD 495 Fort Larned	2,154	91,934
5307 USD 496 Pawnee Heights	337	14,363
5308 USD 497 Lawrence	20,634	880,487
5309 USD 499 Galena	1,376	58,723
5310 USD 502 Lewis	205	8,727
5312 USD 345 Seaman	7,029	299,933
5313 USD 438 Skyline	737	31,456
5314 USD 501 Topeka Public Schools	28,832	1,230,320
5316 USD 208 Trego County	745	31,772
5317 USD 246 Arma	917	39,117
5318 USD 247 Cherokee	1,036	44,206
5319 USD 248 Girard	1,523	65,000
5320 USD 426 Pike Valley	440	18,784
5321 USD 498 Valley Heights	809	34,524
5322 USD 504 Oswego	900	38,387
5324 USD 500 Kansas City	45,117	1,925,270
5329 USD 245 Leroy-Gridley	386	16,467
5330 USD 493 Columbus	2,153	91,854
5331 USD 503 Parsons	1,874	79,950
5332 USD 506 Labette County	2,468	105,328
5333 USD 505 Chetopa	805	34,367
5337 USD 207 Fort Leavenworth	3,334	142,283
5366 USD 508 Baxter Springs	1,693	72,226
5367 USD 507 Satanta	698	29,767
5368 USD 101 Erie-St Paul	935	39,910
5405 USD 511 Attica	327	13,940
5409 USD 200 Greeley Co	511	21,786
5410 USD 509 South Haven	381	16,250

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)  
As of and for the year ended June 30, 2018

Employer	Unallocated Employer Contributions	Transfer from State General Fund (1)
5430 USD 512 Shawnee Mission	\$ 55,089	\$ 2,350,784
5436 USD 102 Cimarron-Ensign	1,154	49,260
5590 USD 103 Cheylin	304	12,981
5696 Kansas State H S Activities Assoc	563	24,021
9291 USD 105 Rawlins County	590	25,173
9302 USD 106 Western Plains	315	13,459
9332 USD 107 Rock Hills	557	23,763
9333 USD 108 Washington County	577	24,605
9335 USD 109 Republic County	783	33,431
9389 USD 110 Thunder Ridge	490	20,901
9410 USD 111 Doniphan West	659	28,119
9444 USD 114 Riverside	1,213	51,770
9445 USD 112 Central Plains	1,155	49,299
9446 USD 113 Prairie Hills	1,832	78,193
9461 USD 115 Nemaha Central Schools	1,290	55,080
Other Employers Subtotal	\$ 912,706	\$ 38,947,361
Special Funding Situation - State of Kansas Subtotal	\$ 138,019	\$ 5,889,595
State Subtotal	\$ 261,599	\$ 11,163,044
Total State/School	\$ 1,312,323	\$ 56,000,000

(1) 2018 Legislative session, House Substitute for Senate Bill 109 Sec. 47(d)

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
<b>State/School Group</b>									
Special Funding Situation - State of Kansas	\$ 923,971,232	\$ 686,083,641	\$ 484,867,100	\$ 15,299,570	\$ 8,699,418	\$ (9,998,047)	\$ (2,669,979)	\$ (677,821)	\$ -
<b>Nonspecial Funding Situation</b>									
<b>Employer: State of Kansas</b>									
S175 Kansas Housing Resource Corporation	\$ 4,603,281	\$ 3,418,111	\$ 2,415,638	\$ 52,247	\$ 20,507	\$ (52,838)	\$ (38,304)	\$ (15,069)	\$ -
S176 Kansas Development Finance Authority	1,568,632	1,164,768	823,162	29,628	19,623	(29,333)	(16,848)	(3,715)	-
S246 Fort Hays State University	13,106,397	9,731,997	6,877,769	(492,677)	(605,297)	(808,913)	(450,112)	(98,876)	-
S276 Dept of Transportation	173,901,451	129,128,415	91,257,270	(3,648,349)	(3,890,045)	(6,789,168)	(2,869,407)	(523,183)	-
S367 Kansas State University	89,997,192	66,826,324	47,227,312	20,952	(719,834)	(2,788,025)	(1,530,095)	(308,698)	-
S379 Emporia State University	13,310,658	9,883,668	6,984,958	(481,467)	(504,577)	(703,969)	(399,675)	(74,054)	-
S385 Pittsburg State University	17,746,226	13,177,245	9,312,585	(62,887)	(177,320)	(603,600)	(397,413)	(89,217)	-
S450 Kansas Lottery	8,183,064	6,076,235	4,294,180	142,260	110,711	(104,400)	(42,969)	(11,587)	-
S561 Kansas Board of Regents	1,033,689	767,553	542,443	(16,517)	(15,021)	(72,508)	(51,844)	(8,242)	-
S682 Staff Benefits University of Kansas	62,151,632	46,149,941	32,614,957	(2,566,338)	(2,104,925)	(2,618,585)	(1,272,940)	(246,200)	-
S683 University of Kansas Medical Center	22,709,708	16,862,818	11,917,244	(132,204)	36,757	(216,562)	15,120	(16,827)	-
S715 Wichita State University	27,107,587	20,128,410	14,225,093	(1,296,091)	(1,372,284)	(2,008,945)	(1,170,069)	(199,956)	-
Other state agencies (less KPERS)	1,315,860,638	977,076,358	690,516,660	1,242,187	(4,761,942)	(27,495,425)	(11,592,999)	(2,677,045)	-
<b>State Subtotal</b>	<b>\$ 1,751,280,155</b>	<b>\$ 1,300,391,843</b>	<b>\$ 919,009,271</b>	<b>\$ (7,209,256)</b>	<b>\$ (13,963,647)</b>	<b>\$ (44,292,271)</b>	<b>\$ (19,817,555)</b>	<b>\$ (4,272,669)</b>	<b>\$ -</b>
<b>Other Employers:</b>									
4930 North Central Kansas Technical College	\$ 237,821	\$ 176,591	\$ 124,800	\$ 36,964	\$ 33,070	\$ 23,339	\$ 21,233	\$ 4,124	\$ -
4931 North West Kansas Technical College	-	-	-	(39,459)	(35,545)	(38,983)	(32,377)	(6,591)	-
5045 Allen County Community College	51,746	38,423	27,154	8,460	8,072	3,745	(47)	(25)	-
5046 Coffeyville Community College	-	-	-	-	-	-	-	-	-
5047 Garden City Community College	114,649	85,131	60,164	(10,807)	(8,467)	(3,016)	3,300	(646)	-
5048 Hutchinson Community College	886,797	658,481	465,360	83,307	61,110	41,093	4,104	(6,620)	-
5049 Kansas City Kansas Community College	2,268,388	1,684,364	1,190,369	102,146	68,071	(78,038)	(97,346)	(19,671)	-
5050 Neosho County Community College	296,683	220,298	155,688	(15,836)	(13,311)	(4,907)	(14,347)	(5,325)	-
5107 Cowley County Community College	250,735	186,180	131,577	39,259	35,536	5,698	(14,372)	(3,756)	-
5108 Barton County Community College	164,023	121,793	86,074	(38,233)	(3,400)	1,801	387	225	-
5109 Butler County Community College	852,271	632,843	447,241	39,034	8,067	8,108	(6,169)	(9,525)	-
5110 Colby Community College	252,580	187,550	132,545	(3,061)	(4,924)	(11,806)	(8,361)	(1,745)	-
5111 Independence Community College	49,813	36,988	26,140	(67,215)	(101,821)	(35,212)	(3,421)	1,628	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5112 Labette Community College	\$ 78,805	\$ 58,516	\$ 41,354	\$ 12,462	\$ 10,334	\$ 3,426	\$ 1,379	\$ 132	\$ -
5113 Pratt Community College	153,569	114,031	80,587	(8,953)	(7,643)	(5,691)	(1,723)	(781)	-
5177 Cloud County Community College	148,561	110,312	77,959	18,095	18,952	14,401	10,513	1,717	-
5178 Dodge City Community College	544,519	404,326	285,744	74,246	69,097	41,954	21,649	1,112	-
5179 Fort Scott Community College	234,921	174,438	123,278	7,912	1,588	(36,879)	(14,741)	(1,163)	-
5180 Highland Community College	152,339	113,117	79,942	13,911	(3,912)	3,969	3,120	(1,378)	-
5404 Seward County Community College/Area Technical Sch	163,496	121,402	85,797	(8,201)	19,011	18,062	11,210	792	-
5406 Johnson County Community College	1,297,251	963,258	680,751	37,576	35,914	5,627	(43,912)	(15,904)	-
5596 NW Kansas Education Service Center	1,191,035	884,389	625,013	(36,778)	(102,866)	(76,110)	(42,280)	(8,487)	-
5600 SC Kansas Special Education Coop	1,310,429	973,043	687,666	(40,395)	(63,051)	(107,561)	(87,562)	(18,780)	-
5604 ANW Special Education Coop	852,798	633,235	447,518	(105,262)	(234,711)	(119,028)	(77,153)	(17,035)	-
5608 Tri County Special Education Coop	185,284	137,580	97,230	(178,989)	(139,468)	(41,367)	(23,647)	(10,468)	-
5609 NE Kansas Education Service Center	1,152,468	855,751	604,774	(69,937)	(44,567)	(70,320)	(48,580)	(13,505)	-
5612 SE Kansas Education Service Center	1,680,645	1,247,943	881,943	(98,161)	(152,083)	(224,915)	(157,113)	(25,569)	-
5624 Reno County Education Coop	564,198	418,938	296,071	(60,402)	(76,027)	(72,581)	(31,624)	(4,050)	-
5626 High Plains Educational Coop	949,349	704,928	498,185	(16,780)	(37,249)	(37,550)	(63,831)	(23,352)	-
5634 SW Kansas Coop District 613	754,929	560,563	396,160	1,831	17,707	(26,741)	(14,252)	(3,451)	-
5638 East Central Kansas Coop in Education	331,121	245,870	173,761	(7,842)	(36,235)	(65,915)	(37,022)	(8,543)	-
5655 Brown Co Kansas Special Educ Coop	-	-	-	661	(1,994)	(9,929)	(9,754)	(1,469)	-
5657 Doniphan County Education Coop	59,126	43,903	31,027	(72,390)	(81,233)	(93,003)	(70,275)	(12,338)	-
5671 Marion County Special Education Coop	576,058	427,745	302,295	47,604	57,572	(6,062)	1,073	(2,882)	-
5682 Sedgwick Co Area Educ Serv Coop 618	1,884,993	1,399,679	989,177	(42,622)	(66,210)	(124,483)	(84,641)	(17,681)	-
5688 Sumner County Education Services	109,466	81,283	57,444	(37,652)	(57,169)	(35,961)	(17,660)	(3,415)	-
9034 Three Lakes Educational Cooperative	720,841	535,252	378,272	96,318	68,644	4,949	1,108	(2,153)	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	288,512	214,231	151,401	(52,338)	(67,226)	(31,384)	(11,591)	(3,226)	-
9047 SW Plains Regional Service Center	336,832	250,110	176,757	(134,728)	(128,806)	(112,186)	(52,341)	(9,121)	-
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	579,221	430,093	303,954	(13,184)	(15,636)	(29,506)	(34,529)	(9,933)	-
9056 Smoky Hill Education Service Center	39,183	29,095	20,562	(44,771)	(24,807)	(30,330)	(28,227)	(7,377)	-
9273 Nc Kansas Sp Ed Coop Interlocal 636	95,058	70,584	49,883	(36,855)	(64,380)	(24,451)	(28,790)	(8,395)	-
9274 Southeast Kansas Interlocal 637	602,239	447,185	316,033	(27,639)	(39,126)	(66,677)	(56,814)	(9,078)	-
9303 Wichita Area Technical College	63,431	47,100	33,286	741	(4,601)	(26,034)	(38,967)	(8,810)	-
9304 Manhattan Area Technical College	7,995	5,936	4,195	1,254	1,194	1,065	1,143	263	-
9305 Flint Hills Technical College	246,079	182,723	129,133	(34,904)	(31,259)	(45,715)	(28,028)	(3,999)	-
9395 Salina Area Technical College	46,035	34,183	24,158	(21,288)	6,221	3,785	2,110	680	-
9487 Western Kansas Com College Virtual Ed Consortium	161,475	119,902	84,737	7,388	(10,404)	(16,914)	(15,083)	(3,402)	-
9507 Butler Co Special Education Interlocal # 638	846,209	628,342	444,060	134,563	71,945	(95,582)	(93,297)	(22,312)	-
4828 USD 202 Turner	48,862,411	36,282,191	25,641,248	1,160,130	670,438	(565,423)	156,813	115,949	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
4829 USD 203 Piper	\$ 20,935,147	\$ 15,545,140	\$ 10,986,017	\$ 788,371	\$ 726,787	\$ 280,336	\$ 150,713	\$ 34,574	\$ -
4871 USD 205 Bluestem	5,986,277	4,445,038	3,141,385	59,065	28,205	(101,643)	(35,504)	(19,491)	-
4882 USD 204 Bonner Springs	34,454,985	25,584,131	18,080,745	1,831,834	1,274,029	13,206	(59,163)	(46,783)	-
4912 USD 206 Remington-Whitewater	6,144,502	4,562,526	3,224,415	(7,041)	(42,558)	(22,673)	(14,053)	(1,995)	-
4977 USD 209 Moscow	3,015,849	2,239,382	1,582,610	(20,219)	(30,227)	(83,785)	(45,386)	(13,850)	-
4978 USD 233 Olathe	375,607,610	278,902,879	197,105,458	8,888,148	4,388,062	(2,290,455)	1,462,721	342,593	-
4979 USD 242 Weskan	1,375,002	1,020,991	721,552	13,780	(3,448)	(25,231)	(370)	188	-
4980 USD 250 Pittsburg	31,067,777	23,069,002	16,303,260	548,576	147,684	(339,491)	(157,198)	(53,699)	-
4981 USD 253 Emporia	64,854,897	48,157,218	34,033,533	1,028,133	296,821	(888,489)	(94,678)	(38,830)	-
4982 USD 259 Wichita	695,011,209	516,072,151	364,717,058	19,702,159	12,646,263	4,467,208	12,374,329	2,144,886	-
4983 USD 260 Derby	83,742,257	62,181,798	43,944,945	2,095,179	2,142,805	749,040	159,906	41,314	-
4984 USD 262 Valley Center	26,836,557	19,927,161	14,082,867	770,971	564,435	(55,505)	194,082	37,402	-
4985 USD 265 Goddard	58,535,214	43,464,614	30,717,189	1,519,087	1,081,140	136,664	797,342	164,352	-
4986 USD 266 Maize	64,660,476	48,012,853	33,931,508	763,843	407,576	21,942	807,988	81,845	-
4987 USD 268 Cheney	8,900,743	6,609,139	4,670,792	161,704	95,849	(51,050)	43,679	7,288	-
4988 USD 290 Ottawa	31,560,462	23,434,839	16,561,803	683,386	355,211	(220,221)	61,858	15,556	-
4990 USD 314 Brewster	1,767,093	1,312,134	927,308	65,401	51,040	20,213	3,276	(1,023)	-
4991 USD 348 Baldwin City	13,225,000	9,820,064	6,940,008	99,459	30,476	(156,642)	(3,992)	3,823	-
4992 USD 349 Stafford	3,245,411	2,409,841	1,703,076	57,097	31,566	(28,490)	10,553	3,072	-
4993 USD 352 Goodland	10,733,463	7,970,003	5,632,538	120,956	49,019	(133,314)	(38,763)	(10,537)	-
4994 USD 359 Argonia Public Schools	2,632,103	1,954,436	1,381,234	83,467	59,433	(326)	4,890	79	-
4995 USD 363 Holcomb	10,782,134	8,006,143	5,658,079	61,996	(4,836)	(139,089)	13,837	1,848	-
4996 USD 371 Montezuma	3,136,472	2,328,950	1,645,909	49,406	12,897	(80,777)	(32,649)	(7,400)	-
4997 USD 373 Newton	50,012,682	37,136,311	26,244,869	982,552	654,609	(141,149)	367,128	58,300	-
4998 USD 376 Sterling	6,076,855	4,512,295	3,188,916	84,407	45,118	(69,833)	(64,634)	(13,767)	-
4999 USD 383 Manhattan	82,808,633	61,488,547	43,455,013	2,063,330	423,933	350,893	(164,018)	(76,298)	-
5000 USD 385 Andover	51,233,412	38,042,749	26,885,465	1,056,858	421,375	(559,929)	190,972	39,085	-
5001 USD 386 Madison-Virgil	3,617,824	2,686,371	1,898,505	101,144	51,457	(219)	48,355	1,760	-
5002 USD 390 Hamilton	1,251,040	928,944	656,501	(32,674)	(17,759)	(31,796)	(21,963)	(5,141)	-
5004 USD 394 Rose Hill	15,378,651	11,419,231	8,070,167	203,213	109,577	(109,741)	(74,029)	(16,694)	-
5005 USD 396 Douglass Public Schools	8,382,405	6,224,253	4,398,787	39,004	51,651	(46,899)	(4,927)	(5,986)	-
5006 USD 398 Peabody-Burns	3,233,551	2,401,034	1,696,852	(56,042)	(48,019)	(72,854)	(18,150)	(975)	-
5007 USD 399 Paradise	2,129,579	1,581,293	1,117,527	13,227	1,705	(29,845)	(10,514)	(3,256)	-
5008 USD 404 Riverton	8,920,861	6,624,078	4,681,349	71,001	(2,976)	(139,876)	(31,519)	(4,163)	-
5010 USD 409 Atchison Public Schools	21,430,116	15,912,673	11,245,759	423,023	498,191	(172,314)	16,066	16,517	-
5011 USD 420 Osage City	7,352,142	5,459,244	3,858,142	117,952	191,663	56,324	49,884	13,882	-
5012 USD 421 Lyndon	4,854,104	3,604,356	2,547,260	165,911	105,627	17,783	69,157	15,240	-
5013 USD 443 Dodge City	84,340,893	62,626,308	44,259,088	1,875,300	1,154,502	(981,254)	(160,118)	47,768	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5014 USD 446 Independence	\$ 20,947,710	\$ 15,554,468	\$ 10,992,610	\$ 234,649	\$ 141,246	\$ (254,048)	\$ (31,575)	\$ (7,877)	\$ -
5015 USD 448 Inman	4,919,819	3,653,152	2,581,745	(70,523)	(102,362)	(123,239)	(65,901)	(24,725)	-
5016 USD 449 Easton	7,234,769	5,372,090	3,796,549	(16,538)	(47,315)	(113,275)	(33,518)	(4,577)	-
5017 USD 453 Leavenworth	46,944,736	34,858,244	24,634,920	(3,112,402)	(2,477,565)	(857,464)	(36,755)	3,237	-
5018 USD 456 Marais Des Cygnes Valley	3,446,070	2,558,837	1,808,374	10,133	(26,164)	(81,378)	(15,222)	(1,861)	-
5019 USD 470 Arkansas City	32,221,211	23,925,470	16,908,541	960,942	389,223	(241,144)	61,693	26,659	-
5020 USD 475 Geary Co	101,091,998	75,064,638	53,049,470	2,724,156	1,508,765	(1,066,710)	(799,087)	(202,040)	-
5021 USD 477 Ingalls	3,145,961	2,335,995	1,650,888	(73,764)	(86,256)	(141,585)	(50,512)	(4,488)	-
5022 USD 480 Liberal	60,220,427	44,715,949	31,601,529	1,073,389	721,846	(415,487)	95,064	22,261	-
5024 USD 215 Lakin	8,120,073	6,029,462	4,261,124	56,714	80,609	(100,671)	89,961	37,448	-
5025 USD 234 Fort Scott	22,634,417	16,806,912	11,877,734	325,143	185,374	(340,756)	(83,279)	(4,346)	-
5026 USD 251 North Lyon	5,323,244	3,952,710	2,793,448	(12,207)	(22,838)	(175,436)	(79,925)	(16,073)	-
5027 USD 261 Haysville	72,741,454	54,013,285	38,172,117	2,077,686	1,301,793	(57,437)	530,684	37,977	-
5028 USD 267 Renwick	19,545,386	14,513,189	10,256,720	596,317	494,230	195,219	322,880	64,077	-
5029 USD 288 Central Heights	7,782,626	5,778,895	4,084,044	178,590	101,768	(47,461)	46,208	(270)	-
5031 USD 305 Salina	121,484,471	90,206,822	63,750,711	2,685,518	1,544,400	(874,098)	236,769	35,618	-
5032 USD 361 Anthony-Harper	10,098,280	7,498,355	5,299,216	156,569	32,720	(155,823)	(66,031)	(8,046)	-
5033 USD 378 Riley Co	6,971,559	5,176,647	3,658,425	186,038	74,404	(110,597)	(44,689)	(9,406)	-
5034 USD 403 Otis-Bison	3,442,643	2,556,293	1,806,576	42,681	(16,398)	(58,931)	(8,824)	(7,569)	-
5035 USD 413 Chanute	18,576,533	13,793,780	9,748,301	298,868	87,183	(242,969)	(8,293)	5,370	-
5036 USD 415 Hiawatha	10,177,172	7,556,936	5,340,617	153,321	132,456	(54,516)	54,776	12,998	-
5037 USD 418 McPherson	41,185,648	30,581,904	21,612,757	1,140,392	890,546	256,319	493,918	104,100	-
5038 USD 422 Kiowa County	3,964,759	2,943,984	2,080,564	(146,508)	(199,289)	(202,928)	(68,180)	(13,066)	-
5039 USD 439 Sedgwick Public Schools	6,163,039	4,576,290	3,234,143	139,958	115,919	55,176	107,233	14,790	-
5040 USD 445 Coffeyville	17,389,715	12,912,522	9,125,501	291,286	31,398	(241,487)	(50,907)	(9,874)	-
5041 USD 457 Garden City	92,569,378	68,736,270	48,577,103	331,711	(311,968)	(1,736,396)	(339,237)	(90,717)	-
5042 USD 458 Basehor-Linwood	27,386,611	20,335,596	14,371,515	1,529,250	1,432,144	84,499	250,572	64,457	-
5043 USD 465 Winfield	39,022,949	28,976,018	20,477,850	467,820	280,877	(303,863)	81,439	(4,128)	-
5056 USD 223 Barnes	4,407,894	3,273,028	2,313,105	5,455	(26,038)	(92,473)	(31,504)	(4,521)	-
5057 USD 258 Humboldt	7,482,957	5,556,379	3,926,788	151,522	49,977	(87,236)	21,039	5,126	-
5058 USD 273 Beloit	15,165,605	11,261,036	7,958,368	149,317	(46,156)	(338,825)	(167,257)	(37,163)	-
5059 USD 284 Chase County	4,917,622	3,651,521	2,580,593	86,671	55,808	(47,600)	14,190	1,377	-
5060 USD 285 Cedar Vale	2,212,249	1,642,679	1,160,909	42,496	53,579	22,011	13,584	(919)	-
5061 USD 286 Chautauqua County	4,378,990	3,251,566	2,297,938	16,321	(12,243)	(68,908)	8,279	4,791	-
5062 USD 287 West Franklin	8,885,281	6,597,657	4,662,678	175,896	113,194	88,273	194,953	31,015	-
5063 USD 327 Ellsworth	6,843,292	5,081,404	3,591,115	99,684	51,432	(55,672)	21,926	5,802	-
5064 USD 338 Valley Falls	5,059,770	3,757,071	2,655,187	78,705	29,628	(14,550)	34,959	2,477	-
5065 USD 342 McLouth	4,977,012	3,695,620	2,611,758	50,156	15,304	(63,456)	(38,175)	(10,914)	-



**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5066 USD 380 Vermillion	\$ 5,993,130	\$ 4,450,126	\$ 3,144,981	\$ (31,608)	\$ (85,697)	\$ (150,140)	\$ (54,284)	\$ (13,653)	\$ -
5067 USD 389 Eureka	9,602,256	7,130,039	5,038,921	146,109	54,981	(61,870)	27,112	(11,393)	-
5068 USD 417 Council Grove	9,314,886	6,916,656	4,888,120	57,865	(16,503)	98,557	73,013	14,222	-
5069 USD 440 Halstead	8,043,992	5,972,969	4,221,199	60,406	(10,008)	(131,401)	(48,211)	(12,295)	-
5070 USD 464 Tonganoxie	20,323,508	15,090,975	10,665,051	490,969	275,200	(267,397)	(64,237)	(15,647)	-
5072 USD 482 Dighton	2,910,161	2,160,905	1,527,148	31,582	12,754	920	20,479	533	-
5073 USD 487 Herington	5,260,077	3,905,806	2,760,301	(2,941)	(1,251)	(95,896)	(30,785)	(1,329)	-
5076 USD 217 Rolla	2,705,198	2,008,712	1,419,591	(28,147)	(35,401)	(84,038)	(33,152)	(4,438)	-
5077 USD 218 Elkhart	7,142,611	5,303,659	3,748,187	(25,347)	(91,578)	(53,289)	53,122	13,528	-
5078 USD 226 Meade	5,592,868	4,152,916	2,934,937	90,285	39,188	(7,262)	96,383	14,949	-
5079 USD 235 Uniontown	6,312,479	4,687,255	3,312,563	73,867	75,558	(88,249)	(26,692)	(4,940)	-
5080 USD 252 Southern Lyon County	6,527,282	4,846,754	3,425,284	173,136	101,714	10,457	21,259	(5,022)	-
5081 USD 254 Barber County North	5,564,754	4,132,041	2,920,184	78,671	29,691	(16,107)	(5,858)	(3,480)	-
5082 USD 269 Palco	1,756,639	1,304,371	921,821	(77,048)	(88,279)	(89,526)	(53,271)	(12,216)	-
5083 USD 270 Plainville	4,072,995	3,024,353	2,137,362	36,137	13,538	(42,507)	(45,397)	(7,670)	-
5087 USD 281 Hill City	4,478,617	3,325,542	2,350,218	118,473	38,709	(72,753)	(25,375)	(4,942)	-
5088 USD 289 Wellsville	8,380,999	6,223,209	4,398,049	(61,537)	(57,174)	(140,961)	(22,586)	(4,139)	-
5089 USD 298 Lincoln	4,490,916	3,334,675	2,356,672	69,405	761	(83,038)	(38,459)	(10,022)	-
5090 USD 303 Ness City	3,575,127	2,654,667	1,876,099	120,840	55,466	(14,453)	12,299	(1,116)	-
5092 USD 321 Kaw Valley	16,561,779	12,297,749	8,691,030	440,120	218,415	(148,559)	31,410	13,329	-
5093 USD 322 Onaga-Havensville-Wheaton	3,819,800	2,836,346	2,004,495	81,564	33,412	(36,624)	36,823	6,090	-
5095 USD 329 Mill Creek Valley	6,605,823	4,905,074	3,466,500	50,553	(9,812)	(131,100)	(37,220)	3,802	-
5096 USD 346 Jayhawk	6,629,280	4,922,492	3,478,809	148,402	101,286	(34,441)	30,263	7,495	-
5098 USD 360 Caldwell	3,551,055	2,636,793	1,863,467	97,880	59,402	(21,903)	(325)	(328)	-
5099 USD 365 Garnett	12,013,670	8,920,605	6,304,345	118,822	7,711	(184,314)	(14,504)	(1,045)	-
5100 USD 367 Osawatomie	13,871,078	10,299,801	7,279,046	324,314	153,615	(143,035)	(71,050)	(24,734)	-
5101 USD 372 Silver Lake	8,852,599	6,573,390	4,645,528	161,496	77,085	(121,015)	(70,742)	(17,373)	-
5102 USD 379 Clay Center	20,358,474	15,116,938	10,683,400	94,691	276,168	(258,231)	(96,990)	(21,308)	-
5103 USD 382 Pratt	11,392,192	8,459,134	5,978,215	22,673	(64,650)	(154,020)	76,079	12,064	-
5104 USD 419 Canton-Galva	4,270,578	3,171,066	2,241,047	(78,226)	(73,061)	(119,984)	(91,634)	(14,339)	-
5105 USD 459 Bucklin	2,945,829	2,187,390	1,545,866	(19,649)	(42,576)	(63,581)	24,759	7,480	-
5106 USD 483 Kismet-Plains	9,680,798	7,188,359	5,080,137	118,055	79,104	(94,768)	(44,480)	(11,880)	-
5116 USD 210 Hugoton	13,299,676	9,875,513	6,979,195	187,231	165,543	(21,898)	118,763	37,769	-
5117 USD 212 Northern Valley	2,423,626	1,799,634	1,271,832	(43,280)	(77,722)	(95,953)	(39,515)	(3,971)	-
5118 USD 214 Ulysses	18,568,099	13,787,517	9,743,875	303,219	226,808	(155,202)	184,579	79,815	-
5119 USD 219 Minneola	3,555,096	2,639,794	1,865,588	110,332	80,388	(2,575)	(7,905)	(2,901)	-
5120 USD 231 Gardner	78,009,702	57,925,159	40,936,705	3,315,219	2,491,813	505,646	426,478	22,833	-
5122 USD 255 South Barber County	3,258,238	2,419,365	1,709,807	43,341	23,350	(34,417)	3,636	2,326	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5123 USD 256 Marmaton Valley	\$ 3,128,478	\$ 2,323,013	\$ 1,641,713	\$ (37,421)	\$ (33,914)	\$ (65,493)	\$ (17,323)	\$ (2,882)	\$ -
5125 USD 320 Wamego	23,120,864	17,168,118	12,133,004	426,488	175,631	(196,559)	80,858	16,211	-
5127 USD 332 Cunningham	2,842,250	2,110,478	1,491,511	(30,654)	17,036	(29,657)	(6,181)	(2,987)	-
5128 USD 335 North Jackson	4,275,586	3,174,785	2,243,675	71,741	40,474	(42,425)	11,885	1,796	-
5129 USD 337 Royal Valley	11,833,746	8,787,004	6,209,927	210,530	176,946	(22,802)	89,469	17,718	-
5130 USD 343 Perry	7,965,362	5,914,583	4,179,938	(309,347)	(389,062)	(312,725)	(135,969)	(25,550)	-
5131 USD 364 Marysville	11,143,917	8,274,780	5,847,929	41,970	14,926	(73,628)	35,263	4,819	-
5132 USD 368 Paola	41,858,785	31,081,734	21,965,995	813,953	496,846	(254,531)	262,045	65,267	-
5133 USD 381 Spearville-Windthors	4,185,184	3,107,658	2,196,235	151,703	89,587	(20,982)	84,973	30,831	-
5134 USD 393 Solomon	3,650,945	2,710,965	1,915,885	(7,557)	(47,072)	(86,526)	(21,495)	(2,123)	-
5135 USD 402 Augusta	20,743,713	15,402,993	10,885,560	369,436	134,990	(146,413)	(14,423)	(852)	-
5137 USD 432 Victoria	3,431,486	2,548,008	1,800,721	87,150	62,348	28,533	62,439	9,466	-
5138 USD 454 Burlingame Public Schools	3,138,317	2,330,319	1,646,877	19,369	(13,834)	(93,585)	(43,687)	(4,437)	-
5140 USD 463 Udall	4,191,334	3,112,224	2,199,462	54,502	432	(58,014)	(52,624)	(15,518)	-
5141 USD 467 Wichita County Schools	5,811,975	4,315,612	3,049,917	64,782	58,918	(5,788)	32,013	5,684	-
5142 USD 474 Haviland	1,319,126	979,501	692,230	7,541	(10,755)	(23,177)	(7,966)	(4,240)	-
5143 USD 211 Norton	7,935,141	5,892,143	4,164,078	62,556	18,212	(105,931)	(8,312)	(440)	-
5144 USD 216 Deerfield	3,729,926	2,769,611	1,957,332	(55,292)	(68,754)	(89,984)	(19,232)	(1,332)	-
5145 USD 227 Jetmore	3,637,064	2,700,658	1,908,601	66,196	32,403	(48,361)	(16,756)	(3,043)	-
5147 USD 232 De Soto	77,578,251	57,604,790	40,710,295	1,575,467	949,189	(564,267)	127,028	34,245	-
5148 USD 239 North Ottawa County	7,891,653	5,859,851	4,141,258	168,867	86,275	(58,086)	(1,376)	(4,778)	-
5149 USD 244 Burlington	16,006,894	11,885,725	8,399,846	488,653	440,450	192,764	169,418	13,611	-
5150 USD 257 Iola	13,686,936	10,163,068	7,182,415	(61,950)	(54,417)	(155,181)	(113,282)	(20,153)	-
5151 USD 274 Oakley	4,907,256	3,643,823	2,575,153	46,362	7,271	(61,857)	80,972	27,338	-
5152 USD 282 West Elk	7,893,146	5,860,960	4,142,041	53,198	(17,760)	(91,279)	890	(8,199)	-
5153 USD 283 Elk Valley	2,160,152	1,603,995	1,133,571	(46,009)	(82,313)	(68,431)	1,931	(2,096)	-
5154 USD 299 Sylvan Grove	2,792,085	2,073,229	1,465,187	31,152	15,307	(53,410)	(37,173)	(8,259)	-
5155 USD 311 Pretty Prairie	3,070,582	2,280,023	1,611,332	(39,534)	(72,873)	(82,054)	(19,126)	(3,701)	-
5156 USD 315 Colby	9,205,420	6,835,373	4,830,676	(75,404)	(188,601)	(252,893)	(85,951)	(21,641)	-
5157 USD 326 Logan	2,178,601	1,617,694	1,143,252	(3,359)	2,260	(42,922)	(17,459)	(3,741)	-
5158 USD 331 Kingman-Norwich	10,204,671	7,577,355	5,355,047	84,540	11,494	(159,146)	433	949	-
5159 USD 333 Concordia	15,025,478	11,156,987	7,884,834	(17,277)	(27,056)	(183,952)	(47,503)	(18,887)	-
5160 USD 347 Kinsley-Offerte	4,396,297	3,264,417	2,307,020	24,286	(15,280)	(93,466)	274	284	-
5161 USD 356 Conway Springs	6,084,498	4,517,970	3,192,927	106,175	70,035	(18,941)	25,768	1,922	-
5162 USD 377 Atchison Co Community	6,100,312	4,529,713	3,201,226	(46,199)	(56,946)	(158,252)	(76,352)	(13,636)	-
5163 USD 395 LaCrosse	3,860,652	2,866,680	2,025,932	43,735	10,861	(64,272)	(16,316)	(2,887)	-
5164 USD 412 Hoxie Community Schools	4,153,821	3,084,369	2,179,777	70,854	47,135	(24,775)	8,860	4,340	-
5166 USD 429 Troy	2,974,645	2,208,787	1,560,988	(26,028)	(28,468)	(75,372)	(80,002)	(5,122)	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5167 USD 430 South Brown County	\$ 7,797,386	\$ 5,789,854	\$ 4,091,790	\$ 67,399	\$ (2,074)	\$ (129,727)	\$ (33,536)	\$ (9,000)	\$ -
5168 USD 431 Hoisington	8,061,035	5,985,624	4,230,143	270,096	113,346	(97,277)	14,556	4,042	-
5171 USD 444 Little River	3,743,367	2,779,592	1,964,385	(6,158)	(54,087)	(144,269)	(85,532)	(16,090)	-
5172 USD 447 Cherryvale	10,166,893	7,549,304	5,335,223	157,826	73,583	(119,428)	(18,441)	(8,460)	-
5173 USD 452 Stanton Co	5,607,276	4,163,615	2,942,498	105,297	88,451	(55,358)	(64,071)	(25,765)	-
5174 USD 460 Hesston	8,097,583	6,012,762	4,249,322	70,360	50,070	(59,820)	(20,516)	(3,673)	-
5175 USD 462 Central	4,324,960	3,211,447	2,269,585	27,125	(7,667)	(80,223)	(19,504)	(4,825)	-
5176 USD 469 Lansing	31,110,474	23,100,706	16,325,666	2,090,981	1,257,835	(467,617)	(283,711)	(55,438)	-
5185 USD 229 Blue Valley	282,010,165	209,403,231	147,988,862	4,582,893	912,895	(1,720,851)	570,007	107,456	-
5186 USD 237 Smith Center	5,430,250	4,032,166	2,849,601	137,650	112,080	31,370	45,973	6,556	-
5187 USD 240 Twin Valley	6,548,191	4,862,280	3,436,257	94,181	10,303	(92,809)	484	1,430	-
5188 USD 271 Stockton	3,345,213	2,483,948	1,755,448	17,832	(7,871)	(54,408)	(8,568)	(3,587)	-
5189 USD 291 Grinnell	1,306,651	970,238	685,684	15,031	12,548	(5,577)	(21,491)	(6,463)	-
5190 USD 297 St Francis Schools	3,781,584	2,807,969	1,984,440	31,958	19,199	(58,365)	(10,795)	(1,634)	-
5191 USD 309 Nickerson	12,964,689	9,626,773	6,803,406	251,210	34,728	(188,290)	4,572	2,780	-
5192 USD 310 Fairfield	4,394,540	3,263,113	2,306,098	55,613	(32,772)	(52,899)	(21,762)	(5,380)	-
5193 USD 313 Buhler	21,516,125	15,976,538	11,290,894	67,252	57,573	(435,290)	(155,712)	(31,939)	-
5195 USD 323 Rock Creek	10,192,283	7,568,156	5,348,546	280,299	180,370	(12,526)	77,483	18,651	-
5196 USD 341 Oskaloosa	7,188,646	5,337,842	3,772,345	341,079	181,440	(130,916)	1,413	(19,211)	-
5197 USD 351 Macksville	3,905,721	2,900,146	2,049,583	23,552	(1,473)	(65,598)	(57,981)	(13,649)	-
5198 USD 353 Wellington	20,707,869	15,376,377	10,866,750	190,329	387,207	(56,425)	389,074	65,372	-
5199 USD 355 Ellinwood	5,554,915	4,124,735	2,915,021	161,556	13,079	(106,066)	27,286	(2,608)	-
5200 USD 362 Prairie View	13,148,040	9,762,918	6,899,622	138,152	(55,430)	49,695	114,173	17,397	-
5201 USD 369 Burrton	3,000,123	2,227,705	1,574,357	(43,381)	(90,423)	(122,513)	(19,217)	454	-
5202 USD 392 Osborne County	3,419,098	2,538,810	1,794,221	7,388	(10,337)	(17,708)	21,534	6,531	-
5203 USD 400 Smoky Valley	10,123,318	7,516,947	5,312,356	87,792	68,543	(104,204)	9,309	4,071	-
5204 USD 405 Lyons	14,439,053	10,721,544	7,577,099	138,652	7,836	(334,356)	(206,278)	(40,894)	-
5205 USD 408 Marion	5,946,128	4,415,225	3,120,316	15,034	3,431	(94,414)	(24,137)	(7,321)	-
5206 USD 410 Durham Hillsboro Lehigh	6,641,755	4,931,755	3,485,356	36,598	12,782	(85,426)	(14,133)	7,306	-
5207 USD 416 Louisburg	14,409,095	10,699,299	7,561,378	40,562	(6,566)	(165,224)	9,225	4,928	-
5208 USD 423 Moundridge	4,167,526	3,094,546	2,186,969	146,744	58,809	18,104	(44,175)	(10,582)	-
5210 USD 428 Great Bend	46,337,929	34,407,667	24,316,490	714,123	313,552	(643,070)	(285,143)	(52,105)	-
5212 USD 434 Santa Fe Trail	10,597,905	7,869,346	5,561,402	115,904	10,752	(89,326)	20,133	1,168	-
5213 USD 436 Caney Valley	8,341,729	6,194,049	4,377,441	83,399	(11,806)	(162,454)	(35,651)	(1,279)	-
5214 USD 450 Shawnee Heights	40,953,714	30,409,684	21,491,046	554,987	203,511	(637,479)	(217,994)	(44,116)	-
5215 USD 466 Scott Co	10,359,557	7,692,364	5,436,326	102,740	55,572	(13,394)	46,638	3,910	-
5216 USD 473 Chapman	13,971,583	10,374,429	7,331,788	436,116	202,059	(112,266)	6,626	(2,230)	-
5217 USD 476 Copeland	1,564,063	1,161,376	820,764	(23,860)	(32,799)	(49,673)	(31,177)	(7,489)	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5218 USD 481 Rural Vista	\$ 4,009,389	\$ 2,977,123	\$ 2,103,984	\$ 24,807	\$ 22,175	\$ (43,920)	\$ (1,648)	\$ 6,253	\$ -
5219 USD 241 Wallace County Schools	2,916,925	2,165,928	1,530,698	11,820	(15,458)	(18,275)	28,039	56	-
5220 USD 243 Lebo-Waverly	5,603,498	4,160,809	2,940,516	(309,868)	(377,577)	(339,915)	(55,001)	(20,160)	-
5222 USD 307 Ell-Saline	5,235,127	3,887,280	2,747,207	43,608	22,287	(56,104)	12,770	2,390	-
5223 USD 339 Jefferson County North	5,212,109	3,870,188	2,735,129	10,481	(32,686)	(112,613)	(26,241)	(5,096)	-
5226 USD 272 Waconda	2,774,778	2,060,378	1,456,104	(98,810)	(129,282)	(94,472)	13,643	6,063	-
5227 USD 275 Triplains	1,024,728	760,899	537,741	(26,208)	(34,766)	(30,524)	(12,942)	(4,029)	-
5228 USD 292 Wheatland	2,088,551	1,550,828	1,095,997	49,731	25,917	12,880	32,850	5,301	-
5229 USD 294 Oberlin	4,975,694	3,694,641	2,611,066	16,821	7,501	(65,179)	7,077	2,865	-
5230 USD 312 Haven	10,078,161	7,483,416	5,288,659	24,727	(93,032)	(241,218)	(19,655)	(3,545)	-
5231 USD 336 Holton	22,634,944	16,807,304	11,878,010	638,734	317,564	28,500	252,128	24,901	-
5233 USD 437 Auburn-Washburn	69,670,697	51,733,131	36,560,693	932,512	656,658	(225,399)	(76,148)	(35,878)	-
5235 USD 479 Crest	3,307,085	2,455,636	1,735,440	68,700	46,422	19,194	58,712	9,485	-
5236 USD 330 Mission Valley	7,366,989	5,470,269	3,865,933	123,682	40,900	(104,629)	(17,783)	(2,694)	-
5237 USD 334 Southern Cloud County	3,135,242	2,328,036	1,645,263	(59,919)	(62,462)	(96,682)	(31,960)	(6,000)	-
5238 USD 387 Altoona-Midway	2,990,371	2,220,464	1,569,240	50,232	49,580	(19,438)	21,512	3,351	-
5239 USD 401 Chase Raymond	2,421,605	1,798,134	1,270,772	40,175	(3,354)	(64,642)	(18,583)	(414)	-
5240 USD 494 Syracuse	5,317,358	3,948,340	2,790,359	21,547	(8,140)	(85,083)	3,097	6,878	-
5241 USD 300 Commanche County	3,332,387	2,474,423	1,748,717	112,228	54,418	(18,056)	20,570	8,546	-
5250 USD 306 SE of Saline	7,959,828	5,910,474	4,177,033	76,406	17,125	(161,615)	(48,966)	(11,408)	-
5251 USD 384 Blue Valley	2,741,569	2,035,719	1,438,678	38,492	4,305	(31,292)	4,688	1,288	-
5267 USD 397 Centre	2,945,917	2,187,455	1,545,912	81,225	66,479	(16,034)	(17,990)	(1,447)	-
5268 USD 220 Ashland	3,116,266	2,313,946	1,635,305	54,446	41,964	(6,120)	4,667	3,054	-
5270 USD 224 Clifton-Clyde	3,995,684	2,966,946	2,096,792	63,414	25,358	(68,299)	(25,997)	(6,257)	-
5271 USD 225 Fowler	2,414,577	1,792,915	1,267,084	14,632	6,737	(22,710)	21,882	6,701	-
5272 USD 230 Spring Hill	36,683,048	27,238,553	19,249,953	1,451,507	849,698	84,474	342,295	58,609	-
5274 USD 249 Frontenac	9,842,537	7,308,456	5,165,012	270,726	212,644	20,367	92,291	13,930	-
5275 USD 263 Mulvane	23,352,623	17,340,207	12,254,622	547,565	430,795	27,406	250,938	47,399	-
5276 USD 264 Clearwater	12,166,712	9,034,245	6,384,656	150,500	58,302	(109,474)	54,576	9,763	-
5278 USD 293 Quinter	3,732,385	2,771,438	1,958,623	77,881	50,655	29,451	69,338	10,613	-
5280 USD 308 Hutchinson	61,456,883	45,634,064	32,250,377	814,510	628,029	(387,403)	(255,750)	(43,532)	-
5281 USD 316 Golden Plains	2,520,616	1,871,653	1,322,729	34,797	43,994	(33,428)	(25,470)	(4,519)	-
5283 USD 325 Phillipsburg	6,418,079	4,765,667	3,367,979	45,713	11,972	(95,382)	15,118	1,926	-
5284 USD 340 Jefferson West	9,161,318	6,802,625	4,807,532	234,373	148,174	(17,929)	74,202	12,126	-
5285 USD 344 Pleasanton	4,862,889	3,610,880	2,551,871	160,733	104,017	(28,807)	3,160	(126)	-
5286 USD 350 St John-Hudson	4,460,519	3,312,104	2,340,721	65,225	27,129	(9,322)	21,867	8,535	-
5287 USD 357 Belle Plaine	7,072,942	5,251,928	3,711,628	42,701	26,328	(50,453)	(3,002)	1,428	-
5288 USD 358 Oxford	4,000,076	2,970,208	2,099,097	52,767	20,452	(54,383)	(27,827)	(5,892)	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5289 USD 366 Woodson	\$ 5,669,125	\$ 4,209,540	\$ 2,974,954	\$ 136,449	\$ 71,599	\$ (25,488)	\$ 19,253	\$ 1,533	\$ -
5291 USD 374 Sublette	7,537,075	5,596,563	3,955,188	13,784	1,245	(104,162)	(32,124)	(7,630)	-
5292 USD 375 Circle	19,428,892	14,426,688	10,195,588	(101,699)	(120,616)	(329,213)	(116,343)	(29,072)	-
5293 USD 388 Ellis	4,661,528	3,461,361	2,446,204	57,902	9,656	(49,960)	6,198	(3,654)	-
5294 USD 407 Russell County	10,569,879	7,848,536	5,546,695	188,951	96,786	(104,041)	(4,125)	(1,828)	-
5295 USD 411 Goessel	3,180,926	2,361,958	1,669,237	22,271	24,911	(27,233)	(8,278)	(4,292)	-
5296 USD 435 Abilene	16,652,884	12,365,397	8,738,839	317,261	191,997	(168,073)	(21,565)	(9,658)	-
5297 USD 461 Neodesha	8,580,515	6,371,358	4,502,748	129,044	98,366	14,130	30,143	7,163	-
5298 USD 468 Healy	1,256,311	932,858	659,267	(17,201)	2,493	(5,642)	4,706	1,645	-
5299 USD 471 Dexter	2,095,404	1,555,917	1,099,593	14,391	184	(26,921)	(2,872)	844	-
5300 USD 484 Fredonia	7,496,750	5,566,621	3,934,026	42,855	1,462	(76,379)	(11,839)	(5,029)	-
5302 USD 489 Hays	36,995,983	27,470,919	19,414,171	(48,338)	(150,361)	(530,921)	(15,795)	5,368	-
5303 USD 490 El Dorado	20,980,831	15,579,062	11,009,991	(3,939,199)	(3,196,681)	(410,865)	90,615	14,840	-
5304 USD 491 Eudora	17,410,185	12,927,722	9,136,243	397,220	194,596	(94,117)	109,086	19,768	-
5305 USD 492 Flinthills	3,664,123	2,720,750	1,922,801	130,163	58,597	(28,815)	(7,015)	(484)	-
5306 USD 495 Fort Larned	14,422,800	10,709,476	7,568,570	(146,968)	(216,737)	(417,747)	(157,733)	(24,591)	-
5307 USD 496 Pawnee Heights	2,253,277	1,673,144	1,182,439	106,482	92,321	27,376	9,837	2,205	-
5308 USD 497 Lawrence	138,132,523	102,568,631	72,487,014	2,888,212	1,457,953	(1,590,712)	423,737	409,249	-
5309 USD 499 Galena	9,212,536	6,840,657	4,834,410	123,127	(4,459)	(215,156)	(98,971)	(19,498)	-
5310 USD 502 Lewis	1,369,203	1,016,685	718,509	34,092	20,865	(6,876)	(5,323)	(919)	-
5312 USD 345 Seaman	47,054,026	34,939,397	24,692,272	780,016	384,745	(652,312)	(269,192)	(58,688)	-
5313 USD 438 Skyline	4,934,842	3,664,307	2,589,629	61,934	23,272	16,444	131,779	24,658	-
5314 USD 501 Topeka Public Schools	193,014,947	143,320,910	101,287,350	3,532,596	1,693,258	(1,768,921)	(679,870)	(162,505)	-
5316 USD 208 Trego County	4,984,391	3,701,099	2,615,631	55,407	82,082	(46,983)	(10,028)	927	-
5317 USD 246 Arma	6,136,683	4,556,720	3,220,312	46,179	4,121	(109,202)	(60,635)	(14,439)	-
5318 USD 247 Cherokee	6,935,187	5,149,639	3,639,339	(142,916)	(233,800)	(318,529)	(181,067)	(38,612)	-
5319 USD 248 Girard	10,197,291	7,571,875	5,351,174	133,340	90,892	(72,518)	(111,471)	(37,742)	-
5320 USD 426 Pike Valley	2,946,884	2,188,173	1,546,419	(18,658)	(49,117)	(97,292)	(39,191)	(7,243)	-
5321 USD 498 Valley Heights	5,416,281	4,021,794	2,842,271	159,019	72,305	(52,204)	(36,299)	(12,654)	-
5322 USD 504 Oswego	6,022,210	4,471,719	3,160,241	104,628	40,647	(89,919)	(16,682)	(6,507)	-
5324 USD 500 Kansas City	302,040,065	224,276,190	158,499,838	5,371,751	710,494	(4,159,343)	(4,506,365)	(1,965,263)	-
5329 USD 245 Leroy-Gridley	2,583,432	1,918,296	1,355,693	(106,274)	(50,653)	(41,499)	21,695	465	-
5330 USD 493 Columbus	14,410,237	10,700,147	7,561,978	256,185	67,971	(183,174)	(12,776)	(1,900)	-
5331 USD 503 Parsons	12,542,815	9,313,515	6,582,021	(247,999)	(277,259)	(460,351)	(325,794)	(71,900)	-
5332 USD 506 Labette County	16,524,002	12,269,698	8,671,206	334,582	162,895	(200,954)	(10,720)	1,179	-
5333 USD 505 Chetopa	5,391,506	4,003,398	2,829,270	3,540	(53,275)	(151,829)	(34,406)	(6,268)	-
5337 USD 207 Fort Leavenworth	22,321,657	16,574,676	11,713,608	712,571	508,527	(210,480)	(26,314)	(1,381)	-
5366 USD 508 Baxter Springs	11,330,958	8,413,665	5,946,082	(40,446)	(15,994)	(77,662)	(3,474)	2,188	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
5367 USD 507 Satanta	\$ 4,669,874	\$ 3,467,559	\$ 2,450,583	\$ 58,603	\$ 38,118	\$ (58,913)	\$ (10,508)	\$ (1,703)	\$ -
5368 USD 101 Erie-St Paul	6,261,172	4,649,158	3,285,640	90,073	(35,330)	(113,208)	(44,130)	(15,346)	-
5405 USD 511 Attica	2,186,859	1,623,826	1,147,586	61,620	48,200	1,316	(26,156)	(8,764)	-
5409 USD 200 Greeley Co	3,417,781	2,537,832	1,793,529	106,101	81,693	19,019	34,259	4,257	-
5410 USD 509 South Haven	2,549,257	1,892,920	1,337,759	(75,043)	(84,638)	(59,913)	39,925	2,849	-
5430 USD 512 Shawnee Mission	368,795,681	273,844,764	193,530,801	8,024,064	6,983,297	3,793,910	7,600,280	1,245,479	-
5436 USD 102 Cimarron-Ensign	7,727,981	5,738,319	4,055,368	98,931	48,381	(73,985)	45,571	18,419	-
5590 USD 103 Cheylin	2,036,541	1,512,209	1,068,704	17,837	17,683	16,607	19,708	2,571	-
5696 Kansas State H S Activities Assoc	3,768,406	2,798,184	1,977,525	167,543	120,438	13,832	78,586	17,316	-
9291 USD 105 Rawlins County	3,949,209	2,932,437	2,072,404	3,706	(42,689)	(110,897)	(25,545)	680	-
9302 USD 106 Western Plains	2,111,481	1,567,854	1,108,030	13,630	(13,990)	(33,296)	(42,145)	(9,932)	-
9332 USD 107 Rock Hills	3,727,993	2,768,176	1,956,317	34,504	10,579	(90,472)	(30,801)	366	-
9333 USD 108 Washington County	3,860,125	2,866,289	2,025,656	(127,186)	(96,680)	(123,504)	(28,937)	(5,240)	-
9335 USD 109 Republic County	5,244,790	3,894,456	2,752,279	46,694	39,202	(51,956)	(25,123)	(4,954)	-
9389 USD 110 Thunder Ridge	3,278,971	2,434,760	1,720,687	(59,731)	(82,720)	(79,623)	(21,871)	(6,624)	-
9410 USD 111 Doniphan West	4,411,320	3,275,573	2,314,903	(15,220)	(38,755)	(99,672)	(30,275)	(3,619)	-
9444 USD 114 Riverside	8,121,742	6,030,701	4,262,000	145,663	116,328	(4,201)	41,910	1,194	-
9445 USD 112 Central Plains	7,734,043	5,742,820	4,058,550	(26,874)	(48,513)	(127,884)	(62,709)	(14,207)	-
9446 USD 113 Prairie Hills	12,267,041	9,108,743	6,437,305	(129,240)	(134,138)	(226,903)	(35,140)	(7,916)	-
9461 USD 115 Nemaha Central Schools	8,640,871	6,416,174	4,534,421	(21,106)	(18,377)	(116,941)	11,569	5,145	-
Other Employers Subtotal	\$ 6,110,139,381	\$ 4,537,009,963	\$ 3,206,382,907	\$ 108,636,352	\$ 56,076,843	\$ (36,909,040)	\$ 17,804,093	\$ 1,846,200	\$ -
Total State/School Group	\$ \$8,785,390,768	\$ \$6,523,485,447	\$ \$4,610,259,278	\$ \$116,726,666	\$ \$50,812,614	\$ (\$91,199,358)	\$ (\$4,683,441)	\$ (\$3,104,290)	\$ -



**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
<b>Local Group</b>									
2 Allen County	\$ 4,730,291	\$ 3,225,244	\$ 1,953,344	\$ 87,348	\$ 113,822	\$ 30,624	\$ 65,151	\$ 12,700	\$ -
3 Anderson County	3,855,436	2,628,744	1,592,078	155,203	104,147	(2,334)	17,357	1,991	-
4 Atchison County	5,304,158	3,616,523	2,190,318	141,046	84,520	(54,579)	(16,440)	(5,394)	-
5 Barber County	2,491,323	1,698,654	1,028,776	72,021	28,899	(35,352)	4,081	3,248	-
6 Barton County	8,581,352	5,851,005	3,543,615	220,676	137,809	(94,928)	13,565	8,727	-
7 Bourbon County	3,533,414	2,409,180	1,459,101	111,498	64,902	(28,466)	16,015	4,789	-
8 Brown County	3,121,120	2,128,066	1,288,847	56,450	45,320	(22,537)	15,218	3,873	-
9 Butler County	18,100,316	12,341,300	7,474,411	370,080	272,086	(111,835)	88,410	19,825	-
10 Chase County	2,436,130	1,661,021	1,005,984	65,484	67,033	217	28,206	5,949	-
11 Chautauqua County	1,945,543	1,326,526	803,400	27,917	20,536	(25,557)	(2,167)	659	-
12 Cherokee County	4,847,934	3,305,457	2,001,924	45,283	2,375	(109,267)	(45,808)	(9,756)	-
13 Cheyenne County	1,915,126	1,305,786	790,839	84,861	75,033	22,652	22,553	2,661	-
14 Clay County	4,141,685	2,823,916	1,710,282	110,312	54,382	(38,318)	21,538	5,327	-
15 Cloud County	4,025,942	2,745,000	1,662,487	90,026	41,015	(60,327)	(11,254)	(1,249)	-
16 Coffey County	7,922,160	5,401,549	3,271,406	259,390	109,137	(64,662)	18,973	4,195	-
17 Comanche County	1,504,999	1,026,150	621,480	9,609	1,524	(33,016)	(10,566)	(2,480)	-
18 Cowley County	6,024,451	4,107,638	2,487,759	168,910	64,020	(58,852)	23,679	5,831	-
19 Crawford County	14,857,505	10,130,261	6,135,312	260,095	153,683	(202,763)	(28,741)	(4,136)	-
20 Dickinson County	5,664,366	3,862,122	2,339,064	183,430	92,629	(53,716)	(4,171)	(2,258)	-
21 Doniphan County	2,666,654	1,818,199	1,101,178	53,140	14,921	(41,317)	(9,149)	(2,733)	-
22 Douglas County	21,411,689	14,599,086	8,841,821	920,365	625,313	(5,281)	128,117	20,129	-
23 Edwards County	1,791,943	1,221,796	739,971	43,416	18,516	(20,425)	(2,475)	(220)	-
24 Elk County	1,813,059	1,236,194	748,691	53,910	41,480	(4,125)	12,725	2,771	-
25 Ellis County	6,651,610	4,535,253	2,746,740	133,974	83,660	(52,274)	31,437	4,678	-
26 Ellsworth County	2,959,260	2,017,706	1,222,008	109,896	61,068	(19,963)	7,288	1,631	-
27 Finney County	15,697,302	10,702,858	6,482,101	338,445	178,270	(202,431)	(45,569)	(17,174)	-
28 Ford County	8,869,747	6,047,641	3,662,706	287,932	191,371	(12,200)	8,487	(7,377)	-
29 Franklin County	7,404,468	5,048,572	3,057,628	155,526	79,794	(100,384)	12,796	(3,461)	-
30 Geary County	11,063,068	7,543,108	4,568,424	385,552	264,549	(58,237)	(34,261)	(18,078)	-
31 Gove County	2,013,983	1,373,190	831,662	91,566	60,215	(8,129)	13,738	3,425	-
32 Graham County	2,274,352	1,550,717	939,179	53,855	25,797	(33,218)	(2,596)	315	-
33 Gray County	2,315,216	1,578,579	956,054	(3,850)	(33,648)	(87,627)	(24,417)	(1,997)	-
34 Greenwood County	2,428,423	1,655,767	1,002,802	71,740	44,416	(18,286)	10,703	2,661	-
35 Hamilton County	1,703,347	1,161,389	703,386	29,010	3,548	(38,061)	(14,123)	(2,417)	-
36 Harper County	3,973,059	2,708,942	1,640,650	(33,032)	(95,643)	(182,247)	(75,426)	(10,656)	-
37 Harvey County	6,730,353	4,588,942	2,779,257	207,407	137,024	(36,614)	22,385	3,802	-
38 Jackson County	5,337,417	3,639,200	2,204,053	219,142	163,115	1,119	33,592	6,403	-
39 Jefferson County	8,384,987	5,717,117	3,462,527	167,427	93,839	(89,994)	17,941	4,734	-



**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
40 Jewell County	\$ 2,903,760	\$ 1,979,865	\$ 1,199,089	\$ 96,705	\$ 51,154	\$ (20,109)	\$ 7,904	\$ 1,456	\$ -	
41 Johnson County	162,756,890	110,972,192	67,209,433	5,174,596	3,307,488	(723,315)	740,549	149,499	-	
42 Kearny County	2,397,740	1,634,846	990,132	41,911	23,718	(35,100)	1,357	1,068	-	
43 Kingman County	3,224,270	2,198,397	1,331,442	100,632	59,937	(35,710)	(13,026)	(4,435)	-	
44 Kiowa County	2,729,370	1,860,961	1,127,076	75,306	48,617	(24,072)	4,315	92	-	
45 Labette County	3,864,431	2,634,876	1,595,792	58,153	23,136	(68,836)	(15,199)	(2,144)	-	
46 Lane County	1,884,994	1,285,242	778,396	51,355	21,572	(20,521)	(1,866)	(2,199)	-	
47 Leavenworth County	12,660,526	8,632,299	5,228,084	370,179	229,065	(67,556)	67,228	18,335	-	
48 Lincoln County	2,389,482	1,629,215	986,721	72,724	56,027	(794)	17,052	2,235	-	
49 Linn County	4,912,347	3,349,375	2,028,522	222,106	144,030	(12,633)	26,326	6,416	-	
50 Logan County	1,377,707	939,359	568,915	45,160	29,982	(970)	13,076	2,516	-	
51 Lyon County	11,583,929	7,898,246	4,783,510	374,296	251,347	(66,923)	(4,697)	(9,914)	-	
52 McPherson County	8,852,147	6,035,640	3,655,438	228,294	132,325	(87,704)	(2,037)	736	-	
53 Marion County	4,704,943	3,207,961	1,942,876	181,600	137,387	26,164	63,755	11,097	-	
54 Marshall County	3,601,056	2,455,300	1,487,033	109,008	66,127	(30,054)	1,747	(540)	-	
55 Meade County	2,995,095	2,042,139	1,236,806	104,643	76,355	7,636	29,707	5,808	-	
56 Miami County	8,218,528	5,603,621	3,393,789	245,161	171,495	(51,589)	19,146	1,666	-	
57 Mitchell County	4,185,185	2,853,576	1,728,246	105,423	61,890	(41,823)	(16,855)	(5,412)	-	
58 Montgomery County	8,097,552	5,521,137	3,343,833	222,717	137,829	(81,967)	(750)	2,254	-	
59 Morris County	2,344,918	1,598,830	968,319	88,936	62,337	352	21,552	4,638	-	
60 Nemaha County	3,868,090	2,637,371	1,597,303	173,796	109,518	6,882	28,501	5,094	-	
61 Neosho County	3,323,925	2,266,344	1,372,594	65,428	13,316	(41,620)	(9,766)	(4,070)	-	
62 Ness County	2,097,448	1,430,098	866,128	31,619	2,783	(44,423)	(10,234)	(1,657)	-	
63 Norton County	2,849,405	1,942,804	1,176,644	(28,079)	(55,099)	(124,650)	(77,167)	(16,764)	-	
64 Osage County	4,458,515	3,039,940	1,841,115	108,353	75,182	(32,587)	17,507	8,447	-	
65 Osborne County	2,354,321	1,605,242	972,202	52,482	28,056	(23,274)	6,338	2,124	-	
66 Ottawa County	2,688,997	1,833,433	1,110,404	1,225	(12,073)	(75,861)	(29,930)	(5,115)	-	
67 Pawnee County	3,263,335	2,225,032	1,347,573	64,519	24,348	(66,262)	(26,118)	(3,324)	-	
68 Phillips County	3,372,638	2,299,558	1,392,709	104,378	63,791	(20,492)	8,657	1,848	-	
69 Pratt County	5,327,707	3,632,579	2,200,043	121,643	69,364	(67,895)	(4,743)	176	-	
70 Rawlins County	2,021,751	1,378,486	834,869	102,785	73,918	(600)	13,021	3,143	-	
71 Reno County	16,306,922	11,118,514	6,733,840	419,870	281,791	(149,247)	(62,124)	(21,111)	-	
72 Republic County	3,174,903	2,164,737	1,311,056	87,926	62,082	(27,055)	(262)	1,063	-	
73 Rice County	3,768,006	2,569,131	1,555,974	82,187	34,616	(62,364)	(15,085)	(2,530)	-	
74 Riley County	13,697,117	9,339,076	5,656,138	446,903	265,903	(82,297)	79,299	19,638	-	
75 Rooks County	3,102,497	2,115,369	1,281,157	89,504	51,236	(22,574)	17,945	4,738	-	
76 Rush County	2,157,343	1,470,936	890,861	62,088	35,064	(19,583)	(4,866)	(2,038)	-	
77 Russell County	3,388,542	2,310,402	1,399,277	64,690	29,906	(53,395)	5,433	2,593	-	
78 Saline County	15,439,283	10,526,933	6,375,554	466,410	204,435	(215,486)	13,631	7,424	-	
79 Scott County	1,933,789	1,318,511	798,546	71,543	29,553	(28,640)	(6,197)	(507)	-	

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
80 Sedgwick County	\$ 109,619,497	\$ 74,741,626	\$ 45,266,676	\$ 2,307,715	\$ 1,245,917	\$ (1,371,871)	\$ (152,798)	\$ (67,046)	\$ -
81 Seward County	8,091,072	5,516,718	3,341,157	161,885	61,693	(150,482)	(48,356)	(6,732)	-
82 Shawnee County	45,278,029	30,871,821	18,697,275	606,100	294,298	(633,377)	(116,709)	(30,556)	-
83 Sheridan County	2,315,686	1,578,899	956,248	113,921	81,479	21,624	27,666	4,322	-
84 Sherman County	3,486,275	2,377,039	1,439,635	132,536	65,628	(23,267)	15,281	3,908	-
85 Smith County	2,884,484	1,966,721	1,191,129	89,184	37,405	(24,117)	5,890	2,071	-
86 Stanton County	2,387,029	1,627,543	985,708	(27,122)	(36,778)	(92,355)	(46,711)	(7,743)	-
87 Stevens County	3,279,238	2,235,876	1,354,141	(5,338)	(34,347)	(110,120)	(53,403)	(11,030)	-
88 Sumner County	7,120,529	4,854,975	2,940,377	195,147	(37,376)	(328,603)	(24,287)	(9,175)	-
89 Thomas County	3,476,606	2,370,447	1,435,642	166,513	99,981	(2,046)	19,743	2,894	-
90 Wabaunsee County	2,492,775	1,699,643	1,029,376	86,935	60,337	(2,492)	10,155	1,013	-
91 Wallace County	1,252,091	853,710	517,043	57,698	35,725	670	8,609	733	-
92 Washington County	2,955,397	2,015,072	1,220,412	110,038	89,875	14,943	21,155	1,597	-
93 Wichita County	1,661,318	1,132,733	686,031	64,727	43,513	(12,641)	49	(187)	-
94 Wilson County	2,917,354	1,989,133	1,204,703	9,157	(15,132)	(88,385)	(41,852)	(5,893)	-
95 Woodson County	2,417,937	1,648,617	998,472	124,915	97,053	42,055	38,406	5,362	-
97 City of Abilene	1,836,424	1,252,125	758,340	18,579	9,500	(32,318)	(6,749)	36	-
99 City of Alma	449,723	306,634	185,710	11,554	16,120	5,129	4,728	(35)	-
100 City of Almena	74,286	50,650	30,676	2,474	1,823	95	522	95	-
102 City of Altoona	85,979	58,623	35,504	6,242	(256)	1,078	1,557	339	-
103 City of Anthony	1,705,493	1,162,853	704,273	6,472	(1,590)	(34,977)	(7,302)	(1,381)	-
104 City of Arkansas City	3,318,630	2,262,734	1,370,407	(13,086)	29,375	(35,904)	(17,927)	(5,903)	-
105 City of Arma	563,442	384,170	232,670	9,293	3,238	(6,226)	2,373	695	-
106 City of Ashland	361,557	246,520	149,303	3,145	(2,115)	(14,047)	(9,819)	(2,041)	-
107 City of Atchison	2,844,131	1,939,208	1,174,466	44,441	(11,739)	(57,915)	16,163	(3,659)	-
108 City of Attica	337,926	230,407	139,544	11,258	5,822	(5,201)	(5,997)	(1,028)	-
109 City of Axtell	118,768	80,979	49,044	1,952	1,219	(959)	194	59	-
110 City of Belle Plaine	415,135	283,051	171,428	2,182	1,204	(6,898)	343	472	-
111 City of Bucklin	108,751	74,150	44,908	(2,790)	(2,432)	(4,332)	(3,783)	(728)	-
112 City of Buhler	481,592	328,363	198,870	15,696	10,088	(1,099)	1,851	(284)	-
113 City of Burlingame	463,522	316,042	191,408	2,430	4,788	(2,366)	2,607	246	-
114 City of Burlington	2,060,141	1,404,662	850,722	56,874	32,998	(16,436)	(645)	(1,368)	-
116 City of Burrton	323,801	220,776	133,711	8,164	3,694	(2,213)	2,405	399	-
117 City of Caney	858,685	585,475	354,589	13,937	(3,034)	(15,324)	(7,569)	(428)	-
118 City of Cawker City	258,754	176,426	106,851	8,224	1,252	(4,009)	347	220	-
119 City of Cedar Vale	169,852	115,810	70,139	5,404	3,274	(444)	201	(71)	-
120 City of Chanute	7,537,892	5,139,545	3,112,725	227,199	116,164	(80,300)	17,892	6,938	-
122 City of Cherryvale	998,263	680,643	412,226	30,636	20,196	(9,866)	(2,206)	(656)	-
123 City of Chetopa	577,179	393,537	238,342	4,867	4,946	(7,941)	(2,361)	(323)	-
124 City of Cimarron	721,438	491,896	297,913	22,530	18,300	(8,604)	(537)	85	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)  
As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
125 City of Clay Center	\$ 1,514,566	\$ 1,032,673	\$ 625,430	\$ (202,506)	\$ (178,147)	\$ (87,211)	\$ (10,880)	\$ (1,700)	\$ -	
126 City of Coffeyville	6,185,943	4,217,748	2,554,446	11,312	(30,031)	(111,978)	(27,500)	(10,741)	-	
127 City of Colby	3,544,044	2,416,428	1,463,490	91,232	53,359	(33,274)	2,842	998	-	
128 City of Colony	81,155	55,333	33,512	3,479	3,047	2,403	1,869	591	-	
129 City of Council Grove	1,035,263	705,871	427,505	18,275	14,860	(7,497)	2,547	(76)	-	
130 City of Dodge City	7,233,225	4,931,814	2,986,914	119,355	55,264	(119,249)	(5,824)	2,689	-	
133 City of Edna	123,878	84,464	51,155	(4,023)	(2,887)	(774)	2,525	430	-	
134 City of Effingham	134,242	91,530	55,435	4,687	3,292	(601)	511	113	-	
135 City of El Dorado	4,824,712	3,289,623	1,992,334	99,845	51,759	(83,057)	(41,090)	(8,705)	-	
137 City of Ellinwood	1,270,468	866,240	524,632	14,448	5,304	(26,043)	(5,001)	(506)	-	
138 City of Ellis	890,064	606,870	367,546	43,293	26,156	(3,245)	1,815	(193)	-	
139 City of Ellsworth	1,208,120	823,730	498,886	28,745	13,475	(12,881)	(1,722)	(847)	-	
140 City of Enterprise	298,759	203,702	123,371	8,829	9,102	9,005	4,083	(106)	-	
141 City of Erie	458,759	312,794	189,441	14,465	13,417	2,187	8,366	2,019	-	
142 City of Eudora	1,946,913	1,327,460	803,965	85,090	49,971	(2,173)	8,233	1,060	-	
143 City of Florence	210,470	143,505	86,912	12,965	11,627	3,747	1,734	45	-	
144 City of Fort Scott	2,716,328	1,852,068	1,121,690	105,382	67,255	(7,637)	2,371	(1,921)	-	
145 City of Fredonia	1,198,574	817,221	494,943	8,518	(1,361)	(23,754)	(7,277)	(1,824)	-	
146 City of Frontenac	1,274,454	868,958	526,278	29,366	15,408	(13,453)	(4,394)	155	-	
147 City of Garden City	11,758,647	8,017,373	4,855,658	359,686	222,166	(75,294)	(16,828)	(10,857)	-	
148 City of Garnett	2,908,278	1,982,945	1,200,955	49,712	28,132	(40,939)	(14,876)	(3,224)	-	
149 City of Gas	182,690	124,563	75,441	8,921	5,539	(1,745)	206	27	-	
150 City of Geneseo	62,062	42,315	25,628	293	5,760	244	833	164	-	
151 City of Girard	1,013,799	691,236	418,642	(6,434)	(4,321)	(12,935)	1,731	307	-	
152 City of Glasco	134,774	91,893	55,654	4,086	2,413	(796)	433	79	-	
153 City of Goodland	2,698,094	1,839,636	1,114,161	84,816	53,536	(27,541)	(8,496)	(4,033)	-	
155 City of Greensburg	720,886	491,520	297,685	9,114	2,926	(11,532)	2,126	732	-	
156 City of Grenola	36,428	24,837	15,043	(682)	(1,049)	(1,561)	(1,027)	(191)	-	
158 City of Hanover	92,255	62,902	38,096	2,991	900	(1,329)	169	17	-	
159 City of Harper	558,638	380,895	230,686	19,849	8,207	(7,837)	283	371	-	
160 City of Hays	6,268,365	4,273,946	2,588,481	83,048	27,937	(88,059)	(6,898)	(738)	-	
162 City of Hesston	2,028,722	1,383,239	837,748	64,082	42,769	(9,726)	3,355	883	-	
163 City of Hillsboro	1,555,777	1,060,772	642,448	32,804	17,710	(13,521)	5,578	1,366	-	
164 City of Hoisington	1,649,544	1,124,705	681,169	38,649	26,199	(21,413)	(5,352)	(790)	-	
165 City of Holton	2,393,243	1,631,780	988,274	38,134	17,726	(34,936)	2,304	1,932	-	
166 City of Holyrood	186,124	126,905	76,859	9,299	3,394	(2,583)	(619)	(172)	-	
167 City of Horton	823,545	561,516	340,078	10,903	11,877	(9,019)	(3,748)	(1,410)	-	
168 City of Hugoton	1,982,298	1,351,586	818,577	74,049	45,056	(16,066)	(319)	(441)	-	
169 City of Humboldt	1,090,252	743,364	450,213	33,229	14,401	(14,739)	(6,914)	(2,171)	-	
170 City of Hutchinson	11,934,407	8,137,211	4,928,237	124,732	53,370	(196,987)	(76,878)	(15,806)	-	

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
172 City of Iola	\$ 6,336,068	\$ 4,320,108	\$ 2,616,439	\$ 261,751	\$ 140,183	\$ (39,941)	\$ 15,759	\$ 3,466	\$ -
173 City of Jamestown	119,626	81,565	49,399	2,498	2,157	(1,134)	157	33	-
174 City of Jetmore	376,009	256,374	155,271	13,279	2,728	(6,623)	(2,620)	(727)	-
176 City of Johnson City	586,807	400,101	242,318	10,118	8,929	(6,779)	(1,730)	(822)	-
177 City of Junction City	4,304,444	2,934,890	1,777,493	87,682	51,210	(54,138)	7,527	2,739	-
179 City of Kingman	1,916,822	1,306,943	791,540	36,546	20,557	(21,127)	(2,895)	(1,675)	-
180 City of Kinsley	495,820	338,064	204,746	10,709	4,330	(11,051)	(4,275)	(468)	-
182 City of La Crosse	548,560	374,024	226,524	2,613	6,729	(2,254)	877	(120)	-
184 City of Lakin	746,949	509,291	308,448	(12,200)	(15,117)	(23,919)	5,549	2,770	-
185 City of Larned	2,850,325	1,943,431	1,177,024	65,330	17,010	(58,812)	(7,531)	1,913	-
186 City of Lawrence	32,964,731	22,476,271	13,612,576	737,324	357,921	(530,945)	(260,660)	(71,646)	-
187 City of Leavenworth	6,904,702	4,707,818	2,851,253	105,900	36,672	(98,940)	26,392	4,385	-
188 City of Liberal	7,535,480	5,137,900	3,111,729	232,391	189,412	(24,562)	41,002	10,706	-
189 City of Lindsborg	1,793,333	1,222,744	740,545	37,181	17,528	(23,190)	(3,510)	(812)	-
190 City of Lucas	194,812	132,828	80,446	9,706	7,416	(407)	(34)	150	-
191 City of Lyons	1,350,662	920,919	557,747	29,032	5,825	(13,464)	6,802	1,701	-
192 City of Madison	197,878	134,919	81,713	11,587	8,144	(558)	1,047	275	-
193 City of Marion	864,756	589,615	357,096	15,086	5,780	(10,437)	(7,939)	(2,205)	-
194 City of Marysville	1,603,325	1,093,191	662,083	26,184	11,505	(23,042)	(2,716)	(260)	-
195 City of Mayetta	37,000	25,228	15,279	537	160	(416)	12	(11)	-
196 City of McCune	77,986	53,173	32,204	317	1,329	(1,278)	(307)	(16)	-
197 City of Meade	864,123	589,183	356,834	19,515	9,984	(2,326)	5,616	467	-
198 City of Miltonvale	98,387	67,083	40,628	242	(392)	(3,000)	(1,949)	(425)	-
199 City of Minneapolis	1,061,572	723,809	438,369	7,430	(3,928)	(31,261)	(10,963)	(610)	-
200 City of Minneola	186,247	126,988	76,909	3,715	1,275	98	1,967	247	-
201 City of Montezuma	414,563	282,661	171,191	14,717	7,538	(3,701)	(1,542)	(761)	-
202 City of Moran	242,748	165,513	100,241	5,218	2,996	(2,622)	(430)	(148)	-
203 City of Morrill	73,428	50,065	30,321	1,701	515	(1,205)	(100)	5	-
205 City of Mulvane	5,021,303	3,423,664	2,073,515	221,168	91,623	(34,663)	13,402	(1,669)	-
206 City of Natoma	53,742	36,643	22,192	474	(247)	(1,035)	(200)	(12)	-
207 City of Neodesha	2,211,023	1,507,537	913,028	13,181	(2,436)	(35,291)	(12,846)	(4,598)	-
208 City of Newton	6,835,261	4,660,471	2,822,578	111,745	16,859	(153,702)	(36,538)	(187)	-
209 City of Norton	1,644,781	1,121,457	679,202	4,549	5,309	(34,586)	(19,523)	(4,435)	-
210 City of Oberlin	899,917	613,588	371,615	33,220	21,639	(368)	261	(901)	-
211 City of Olathe	40,182,931	27,397,841	16,593,286	1,602,214	1,009,321	(38,280)	284,810	48,697	-
212 City of Osage City	1,693,412	1,154,616	699,284	48,315	29,808	(15,542)	(2,058)	(1,260)	-
213 City of Osawatomie	2,634,969	1,796,595	1,088,094	57,066	27,644	(46,212)	(5,375)	(798)	-
214 City of Oswego	527,014	359,333	217,627	2,297	371	(6,706)	932	37	-
215 City of Ottawa	6,785,976	4,626,867	2,802,226	194,078	113,560	(46,137)	13,684	2,695	-
216 City of Oxford	389,297	265,433	160,758	10,666	6,903	(2,806)	2,434	440	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
217 City of Paola	\$ 1,977,699	\$ 1,348,450	\$ 816,678	\$ 32,273	\$ 17,697	\$ (22,123)	\$ (3,337)	\$ (562)	\$ -	
218 City of Parsons	3,143,361	2,143,231	1,298,031	45,447	(5,772)	(52,200)	(14,639)	(2,900)	-	
219 City of Peabody	327,971	223,620	135,433	947	6,582	(3,901)	(3,353)	(874)	-	
220 City of Phillipsburg	997,139	679,877	411,762	24,406	13,152	(13,807)	(4,410)	(1,324)	-	
221 City of Pittsburg	7,202,194	4,910,657	2,974,100	165,813	84,487	(78,519)	(7,579)	(3,946)	-	
222 City of Pratt	5,302,911	3,615,672	2,189,803	104,962	49,741	(69,790)	(4,116)	(366)	-	
224 City of Riley	150,248	102,444	62,044	3,902	2,385	(1,402)	228	64	-	
225 City of Russell	3,804,474	2,593,996	1,571,033	100,580	58,617	(41,709)	(7,213)	(1,931)	-	
226 City of Sabetha	1,922,669	1,310,929	793,954	72,301	42,557	(19,272)	(1,030)	495	-	
228 City of Sedan	376,725	256,862	155,566	15,398	11,446	(421)	(541)	(432)	-	
229 City of Seneca	918,682	626,383	379,364	2,372	1,302	(11,286)	2,116	534	-	
230 City of Sharon Springs	308,428	210,295	127,364	14,471	9,649	(59)	1,191	44	-	
231 City of Solomon	288,334	196,594	119,066	10,490	7,767	(1,484)	728	112	-	
232 City of Stafford	668,268	455,644	275,957	33,336	19,816	2,791	6,474	1,362	-	
233 City of St John	615,303	419,531	254,086	15,065	14,634	266	3,616	165	-	
234 City of St Marys	1,080,010	736,381	445,983	4,821	(2,184)	(26,541)	(9,728)	(1,906)	-	
235 City of Topeka	35,177,716	23,985,147	14,526,415	923,323	644,179	(164,879)	203,002	39,426	-	
237 City of Ulysses	2,235,533	1,524,249	923,149	63,251	42,320	(20,340)	(756)	225	-	
239 City of Wakeeney	801,816	546,700	331,105	14,105	7,249	(15,118)	(5,414)	(1,236)	-	
240 City of Wakefield	88,432	60,295	36,517	2,352	1,572	(2,174)	(1,298)	(199)	-	
242 City of Wamego	2,168,340	1,478,435	895,402	54,257	26,296	(24,828)	4,744	1,908	-	
243 City of Washington	457,409	311,874	188,884	15,576	11,363	4,209	6,437	918	-	
244 City of Waterville	257,630	175,659	106,387	3,516	(519)	(902)	1,104	184	-	
245 City of Waverly	126,965	86,568	52,429	7,410	5,838	2,686	2,407	271	-	
246 City of Wellington	4,513,810	3,077,642	1,863,949	50,854	14,872	(71,843)	(16,092)	(4,085)	-	
247 City of Wilson	187,187	127,629	77,298	3,823	(436)	(3,978)	(2,413)	(506)	-	
248 City of Winfield	7,820,462	5,332,208	3,229,410	157,142	106,509	(91,309)	(11,111)	(3,329)	-	
249 City of Yates Center	453,362	309,115	187,213	13,373	11,492	(3,323)	664	131	-	
252 Mission Twp Brown County	42,315	28,851	17,474	309	(54)	(940)	(401)	(83)	-	
259 William Newton Memorial Hospital	16,155,141	11,015,025	6,671,163	577,171	300,809	(149,104)	(35,356)	(14,994)	-	
260 Anthony Public Library	38,860	26,496	16,047	(3,056)	(1,860)	(2,684)	(1,590)	(297)	-	
261 Arkansas City Public Library	212,044	144,578	87,562	14,289	13,208	2,235	4,173	1,083	-	
262 Cherryvale Public Library	44,482	30,329	18,368	5,201	1,710	3,463	530	(595)	-	
263 Clay Center Carnegie Library	87,880	59,919	36,289	4,166	3,341	(1,061)	1,293	386	-	
264 Dodge City Public Library	713,425	486,433	294,604	8,217	1,179	(17,876)	(8,346)	(1,733)	-	
266 Emporia Public Library	479,344	326,830	197,942	9,130	4,032	(5,106)	881	441	-	
268 Harper Public Library	24,653	16,809	10,180	1,521	1,030	(182)	273	133	-	
269 Hutchinson Public Library	1,363,990	930,006	563,251	41,251	26,337	(9,319)	1,010	165	-	
270 Independence Public Library	369,509	251,941	152,586	16,704	8,185	2,997	8,177	1,077	-	
271 Lawrence Public Library	2,734,051	1,864,152	1,129,009	143,526	96,542	(4,101)	22,075	4,392	-	

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
274 Minneapolis Public Library	\$ 35,712	\$ 24,350	\$ 14,747	\$ 812	\$ 440	\$ (409)	\$ 131	\$ 48	\$ -
275 Newton Public Library	387,355	264,109	159,956	10,607	5,833	(4,016)	264	332	-
276 Norton Public Library	105,848	72,170	43,709	4,860	444	(2,026)	552	96	-
277 Parsons Public Library	242,115	165,080	99,980	1,914	919	(6,152)	(2,575)	(262)	-
280 Topeka/Shawnee County Public Library	8,901,269	6,069,133	3,675,723	152,292	56,053	(158,911)	(45,701)	(7,747)	-
281 Wichita County Library	20,626	14,063	8,517	(2,349)	(2,602)	(1,535)	(457)	(58)	-
282 Winfield Public Library	243,709	166,168	100,638	7,826	5,377	1,815	2,217	29	-
289 Highland Cemetery Dist 9	38,472	26,231	15,887	688	16	(526)	285	51	-
295 Leavenworth Waterworks Board	2,408,104	1,641,912	994,411	69,570	44,479	(15,066)	17,159	5,015	-
297 Clark County	1,320,735	900,514	545,389	44,227	25,805	(5,380)	4,269	867	-
298 Grant Co	3,817,087	2,602,596	1,576,242	38,737	25,870	(43,058)	(2,552)	(761)	-
299 Decatur County	1,685,460	1,149,194	696,000	77,919	46,526	(5,649)	12,757	2,909	-
300 Morton County	2,348,659	1,601,381	969,864	26,361	(17,143)	(73,504)	(26,624)	(4,444)	-
301 Pottawatomie County	7,162,925	4,883,882	2,957,885	326,507	223,790	5,789	27,018	3,558	-
302 Stafford County	2,411,641	1,644,324	995,872	87,743	36,588	(8,951)	15,181	3,202	-
303 Trego County	2,401,542	1,637,438	991,702	64,233	30,724	(36,919)	(10,108)	(1,744)	-
304 City of Augusta	3,343,855	2,279,934	1,380,824	(102,329)	(102,370)	(105,602)	(13,356)	672	-
307 City of Bonner Springs	3,182,446	2,169,880	1,314,171	61,436	21,836	(55,409)	(31,970)	(7,204)	-
308 City of Centralia	89,168	60,797	36,821	316	(897)	(4,119)	(3,240)	(449)	-
309 City of Clifton	114,271	77,913	47,187	687	2,384	(2,338)	(506)	(41)	-
310 City of Douglass	412,539	281,281	170,355	8,808	2,473	(5,695)	(1,741)	(315)	-
311 City of Elkhart	633,640	432,033	261,657	6,533	(1,412)	(18,128)	(7,270)	(955)	-
314 City of Herington	990,761	675,528	409,128	1,353	(4,714)	(19,239)	(7,752)	(3,330)	-
315 City of Hiawatha	1,290,481	879,886	532,896	52,505	28,777	(5,820)	2,817	(150)	-
316 City of Independence	5,561,093	3,791,708	2,296,418	175,443	99,501	(53,990)	(13,941)	(5,738)	-
317 City of La Cygne	520,698	355,026	215,019	21,541	19,044	5,638	7,083	1,108	-
318 City of Manhattan	18,009,370	12,279,290	7,436,855	661,159	424,431	(43,718)	108,773	20,677	-
319 City of McPherson	10,058,816	6,858,381	4,153,724	306,137	204,392	(53,912)	37,814	9,213	-
320 City of Mount Hope	262,475	178,963	108,387	7,586	9,197	4,249	5,250	981	-
321 City of St Francis	633,108	431,671	261,438	10,619	10,087	(1,486)	3,843	440	-
322 City of Salina	16,154,118	11,014,328	6,670,741	341,010	202,538	(100,494)	(7,653)	(15,325)	-
323 City of Sedgwick	364,909	248,805	150,687	(17,412)	(20,799)	(33,657)	(20,277)	(3,166)	-
324 City of Stockton	2,381,816	1,623,988	983,556	102,613	70,499	16,535	24,536	2,340	-
338 Newman Regional Health Center	31,031,718	21,158,290	12,814,351	1,278,070	856,495	102,736	237,348	43,813	-
341 Pioneer Memorial Library	207,404	141,414	85,646	5,609	4,022	(745)	1,739	397	-
342 Council Grove Public Library	60,386	41,173	24,936	2,961	1,953	(924)	197	9	-
343 Bradford Memorial Library	297,799	203,047	122,974	3,685	5,362	(518)	1,730	257	-
345 Fort Scott Public Library	171,324	116,814	70,747	2,103	1,171	(2,322)	194	208	-
348 Girard Public Library	151,230	103,113	62,449	4,698	2,773	(291)	1,754	339	-
349 Hillsboro Public Library	48,325	32,949	19,955	1,858	1,150	475	642	113	-



**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
350 Jordaen Memorial Library	\$ 87,757	\$ 59,835	\$ 36,239	\$ (1,505)	\$ 1,257	\$ (920)	\$ (484)	\$ (102)	\$ -
351 Meade Public Library	56,011	38,190	23,129	820	(94)	(1,382)	(227)	(24)	-
352 Ottawa Library	458,104	312,348	189,171	12,972	6,003	(5,692)	(3,526)	(1,506)	-
353 Salina Public Library	1,524,643	1,039,544	629,592	43,718	28,041	(9,952)	4,710	1,042	-
354 Stockton Public Library	35,917	24,489	14,832	166	647	(342)	(35)	(9)	-
355 Wellington Public Library	117,480	80,101	48,513	2,434	(892)	(4,443)	(3,499)	(986)	-
361 Garden City Recreation Commission	651,526	444,229	269,044	(12,701)	(19,062)	(30,818)	(6,431)	1,087	-
362 Lawrence/Douglas County Health Dept	2,493,122	1,699,880	1,029,519	79,093	46,530	(17,954)	(3,666)	(2,030)	-
366 City of Concordia	1,572,457	1,072,145	649,336	(24,289)	(12,195)	(31,279)	(14,048)	(2,933)	-
367 City of Eureka	677,447	461,902	279,747	10,642	5,639	(8,519)	(2,806)	(778)	-
368 City of Howard	265,091	180,747	109,468	(142,632)	(125,031)	(91,715)	(21,785)	(253)	-
370 City of Lenora	69,748	47,556	28,802	1,176	205	(1,065)	(470)	(73)	-
371 City of Pomona	182,342	124,326	75,297	272	(162)	(2,931)	(672)	(76)	-
373 City of Syracuse	468,244	319,262	193,358	9,765	7,995	(1,307)	3,401	877	-
374 City of Turon	91,314	62,261	37,708	2,841	976	(4,731)	(5,417)	(523)	-
375 Eudora Twp Douglas County	49,326	33,632	20,369	1,167	606	(441)	396	95	-
378 Norton County Hospital	7,692,740	5,245,124	3,176,668	310,328	206,575	(14,723)	1,144	(6,185)	-
380 Haskell County	3,271,409	2,230,538	1,350,908	91,118	47,500	(54,446)	(20,970)	(2,877)	-
381 Hodgeman County	1,723,114	1,174,867	711,549	35,781	13,980	(20,843)	(368)	(139)	-
384 City of Arlington	69,993	47,723	28,903	1,074	924	(630)	335	81	-
385 City of Baldwin City	1,950,143	1,329,662	805,299	88,396	55,124	(1,107)	3,092	(2,509)	-
387 City of Beloit	3,116,112	2,124,652	1,286,778	57,595	49,157	(33,971)	(20,500)	(6,388)	-
388 City of Bennington	89,229	60,839	36,847	1,916	1,999	(946)	495	301	-
389 City of Bird City	117,337	80,004	48,454	4,514	3,330	134	1,392	184	-
391 City of Canton	171,079	116,646	70,646	(502)	1,208	(6,106)	(1,878)	22	-
392 City of Chapman	778,880	531,062	321,633	24,086	29,143	1,911	12,879	4,035	-
393 City of Emporia	6,817,211	4,648,164	2,815,124	90,106	50,507	(84,139)	26,501	6,931	-
394 City of Frankfort	192,952	131,560	79,678	4,758	2,117	(3,106)	496	435	-
395 City of Gardner	7,603,470	5,184,258	3,139,805	415,021	284,095	57,281	51,432	9,015	-
397 City of Mankato	339,377	231,397	140,144	6,045	1,763	(3,688)	651	(144)	-
398 City of Marquette	174,431	118,932	72,030	3,373	2,268	462	653	(367)	-
399 City of Moline	85,202	58,093	35,184	8,555	6,181	596	1,347	321	-
400 City of Mound City	291,748	198,922	120,475	10,280	3,921	(910)	3,578	1,231	-
401 City of Ness City	385,617	262,925	159,238	12,641	6,373	(5,419)	(1,171)	(53)	-
403 City of Osborne	742,759	506,434	306,718	(7,266)	(14,886)	(27,049)	(19,183)	(3,882)	-
404 City of Rossville	205,748	140,285	84,962	5,901	4,114	(860)	404	(43)	-
405 City of Scandia	106,687	72,742	44,056	2,893	1,127	(1,682)	(311)	(29)	-
406 City of Spring Hill	1,810,708	1,234,591	747,720	50,251	27,023	(13,150)	5,645	1,784	-
407 City of Sterling	1,276,151	870,115	526,978	26,938	5,859	(5,591)	9,023	649	-
409 City of Valley Falls	376,112	256,443	155,313	15,027	12,899	(1,348)	948	487	-



**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
411 El Dorado Twp Butler County	\$ 115,783	\$ 78,944	\$ 47,812	\$ 4,104	\$ 2,758	\$ 96	\$ 778	\$ 49	\$ -	
417 Palmyra Twp Douglas Co	120,669	82,275	49,829	17,982	16,738	8,695	2,282	297	-	
419 Sumner Regional Medical Center	4,225,988	2,881,396	1,745,095	(274,367)	(138,751)	12,304	(237,852)	(95,662)	-	
420 Wilson Medical Center	8,437,073	5,752,631	3,484,036	553,587	386,092	146,283	155,209	31,545	-	
421 Port Library	95,709	65,257	39,523	3,625	864	(1,144)	160	(56)	-	
422 Goodland Public Library	111,102	75,752	45,879	2,866	1,479	(986)	830	236	-	
425 Leavenworth Public Library	664,527	453,093	274,412	17,920	12,715	(4,566)	(815)	(103)	-	
427 Wm A Rankin Memorial Library	78,906	53,800	32,584	2,237	1,292	(726)	47	11	-	
428 Pratt Public Library	137,247	93,579	56,675	5,602	2,622	(2,115)	(286)	(28)	-	
429 Russell Public Library	51,493	35,110	21,264	2,255	1,838	879	938	125	-	
430 Seneca Free Library	54,825	37,381	22,640	2,539	1,534	(109)	300	39	-	
431 City Cowley Co Joint Board of Health	687,770	468,941	284,010	14,445	7,996	(10,544)	(213)	440	-	
434 City of Mulberry	177,273	120,869	73,204	307	(2,205)	(6,389)	(3,869)	(681)	-	
435 City of Atwood	400,376	272,988	165,333	14,768	8,241	(5,275)	1,156	355	-	
436 City of Lincoln Center	541,426	369,159	223,578	15,250	10,562	(902)	3,993	810	-	
438 Manhattan Public Library	2,229,114	1,519,872	920,499	57,942	30,016	(29,111)	(1,812)	114	-	
439 Junction City/Geary Co Health Dept	-	-	-	(142,269)	(120,562)	(37,201)	-	-	-	
440 City of Little River	176,271	120,187	72,790	3,115	1,399	(1,688)	22	76	-	
442 City of Belleville	1,084,201	739,238	447,714	(2,356)	(14,449)	(40,411)	(25,212)	(5,417)	-	
443 City of Lyndon	393,876	268,555	162,648	7,233	1,608	(4,932)	1,097	(222)	-	
445 City of Smith Center	726,978	495,674	300,201	15,817	11,260	(1,231)	4,407	864	-	
451 Belleville Public Library	126,577	86,303	52,269	5,635	3,839	(232)	953	281	-	
452 Chanute Public Library	227,826	155,338	94,079	6,921	4,070	(1,641)	645	129	-	
454 Olathe Public Library	2,581,677	1,760,259	1,066,087	97,632	61,333	(9,982)	11,749	2,345	-	
458 City of Leoti	358,102	244,164	147,876	(96)	1,903	(11,112)	(6,052)	(968)	-	
459 City of Shawnee	12,302,362	8,388,093	5,080,182	517,883	352,282	40,983	114,306	20,072	-	
461 City of Luray	121,855	83,084	50,319	6,176	5,381	(98)	1,997	413	-	
463 City of Strong City	164,026	111,838	67,734	5,934	3,201	(3,873)	(370)	296	-	
467 Coffeyville Public Library	194,342	132,508	80,252	2,767	(391)	(4,626)	(1,673)	(389)	-	
468 Great Bend Public Library	296,061	201,863	122,256	4,964	2,172	(4,144)	2	169	-	
473 City of Galva	250,189	170,586	103,314	(4,356)	(8,309)	(12,916)	(6,851)	(1,216)	-	
474 City of Oakley	1,105,317	753,636	456,434	24,081	7,978	(15,635)	(203)	194	-	
475 City of Udall	329,504	224,665	136,067	10,456	7,481	2,180	221	(382)	-	
478 McPherson Public Library	506,531	345,367	209,169	10,758	5,353	(4,413)	(3,071)	(1,289)	-	
479 City of Scranton	171,099	116,660	70,654	(2,725)	(4,185)	(4,926)	1,375	938	-	
480 City of Lenexa	17,632,236	12,022,150	7,281,120	790,890	588,232	77,974	122,077	14,802	-	
483 Soldier Twp Shawnee County	1,033,934	704,965	426,957	37,626	27,468	5,228	10,388	1,959	-	
485 Kingman Carnegie Library	71,567	48,797	29,553	(1,313)	(1,990)	(2,968)	(1,482)	(276)	-	
486 Lyons Public Library	51,023	34,789	21,070	990	585	(537)	60	18	-	
488 Paola Free Library	112,962	77,021	46,647	223	49	(1,989)	(1,951)	(573)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
552 Hutchinson Recreation Commission	\$ 975,123	\$ 664,866	\$ 402,671	\$ 34,414	\$ 28,533	\$ (2,377)	\$ (2,134)	\$ (428)	\$ -	
563 City of Haven	477,402	325,506	197,140	4,782	369	(8,791)	1,063	510	-	
565 Coffey County Extension Council	40,271	27,458	16,630	1,513	1,405	1,020	745	101	-	
567 Woodson County Extension Council	28,496	19,429	11,767	863	635	(59)	135	25	-	
568 Morrill Free Public Library	120,035	81,843	49,568	1,265	(1,162)	(3,173)	(1,146)	(203)	-	
569 City of Macksville	141,131	96,227	58,279	2,963	1,408	(1,920)	(596)	(98)	-	
573 City of Columbus	1,138,106	775,993	469,974	17,206	9,098	(11,186)	153	(251)	-	
574 City of Halstead	1,305,567	890,172	539,126	35,796	18,899	(3,567)	17,056	3,934	-	
578 City of Perry	200,065	136,410	82,616	11,883	9,314	5,537	6,005	1,192	-	
579 City of Scott City	1,435,435	978,719	592,754	48,415	29,178	(6,657)	6,397	1,525	-	
587 Monument Twp Logan County	28,087	19,151	11,598	374	157	(418)	(8)	10	-	
605 City of Cheney	1,049,674	715,697	433,456	27,509	15,221	(13,267)	(2,377)	39	-	
606 City of Cottonwood Falls	230,749	157,331	95,286	5,362	2,110	(3,011)	1,443	395	-	
607 City of Oskaloosa	165,866	113,092	68,493	3,603	3,910	(357)	1,255	256	-	
610 K State Research & Extension Dickinson Co	54,887	37,423	22,665	1,487	1,137	501	665	63	-	
611 Finney County Extension Council	31,010	21,144	12,806	390	(39)	(990)	(1,578)	(424)	-	
628 Kaw Valley Drainage Dist	401,889	274,019	165,958	10,094	5,544	(4,348)	409	189	-	
632 City of Altamont	572,641	390,442	236,468	10,039	3,432	(6,529)	(569)	(37)	-	
633 City of Bushton	67,356	45,925	27,814	1,764	895	(970)	(104)	(2)	-	
635 Irving Twp Brown County	38,165	26,022	15,760	1,614	1,107	326	315	125	-	
641 City of Moundridge	1,309,022	892,527	540,552	60,181	38,088	(7,543)	(8,453)	(2,840)	-	
648 City of Downs	153,703	104,799	63,471	(3,916)	1,504	(1,742)	(43)	33	-	
649 Tecumseh Twp Shawnee County	396,860	270,590	163,881	11,883	6,322	(2,755)	331	(8)	-	
650 City of Preston	-	-	-	(2,245)	(424)	-	-	-	-	
656 City of Fowler	92,929	63,362	38,375	2,921	(6,106)	228	623	62	-	
666 City of Satanta	212,004	144,550	87,546	574	(2,671)	(5,054)	(1,409)	2	-	
676 City of Mission	2,471,679	1,685,259	1,020,664	33,345	17,700	(26,115)	1,777	696	-	
685 City of Claflin	193,565	131,978	79,931	5,409	2,052	(2,415)	1,771	570	-	
687 City of Toronto	93,910	64,031	38,780	3,846	226	(2,160)	(260)	82	-	
706 Fowler Residential Care	922,178	628,767	380,807	16,539	12,970	(7,442)	(2,654)	(772)	-	
708 Stafford County Hospital	-	-	-	(259,673)	(243,738)	(247,278)	(248,891)	(57,122)	-	
711 City of Kiowa	543,143	370,330	224,287	26,790	20,823	(517)	(5,380)	(2,365)	-	
714 City of Le Roy	151,209	103,099	62,441	4,315	1,486	(5,006)	(4,084)	(922)	-	
717 City of Troy	370,981	252,945	153,194	8,950	6,496	(1,055)	4,181	1,396	-	
727 Stafford Co Cemetery Dist 1	135,857	92,631	56,101	8,076	6,111	4,261	4,315	614	-	
735 City of Coldwater	237,106	161,666	97,912	7,633	772	(11,855)	(4,792)	(341)	-	
736 City of Hill City	704,573	480,398	290,949	21,727	11,667	(6,786)	460	255	-	
737 City of Sylvan Grove	69,319	47,263	28,625	1,875	1,061	(625)	451	157	-	
738 City of Thayer	51,044	34,803	21,078	2,318	2,122	(228)	128	24	-	
748 City of Clearwater	965,024	657,980	398,501	36,553	26,427	5,589	6,312	500	-	

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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
758 McPherson County Extension Council	\$ 65,373	\$ 44,573	\$ 26,996	\$ 1,757	\$ 1,196	\$ (6)	\$ 1,006	\$ 286	\$ -	
760 League of Kansas Municipalities	938,634	639,987	387,603	18,107	16,808	(304)	5,856	1,122	-	
769 City of Roeland Park	933,033	636,168	385,290	34,218	23,921	(5,484)	2,708	1,009	-	
770 City of Carbondale	298,453	203,493	123,244	2,180	123	(3,005)	3,358	964	-	
774 City of Americus	107,668	73,411	44,461	6,984	4,189	(357)	461	78	-	
776 City of Tonganoxie	1,988,737	1,355,976	821,236	102,518	65,743	(36)	11,146	2,421	-	
779 Kechi Twp Sedgwick County	70,525	48,086	29,123	1,231	5,885	2,437	2,811	635	-	
790 City of Glen Elder	159,652	108,855	65,927	4,712	2,949	(786)	1,438	377	-	
807 City of De Soto	2,030,705	1,384,591	838,567	63,703	45,467	(3,847)	18,350	4,263	-	
808 City of Hope	49,919	34,036	20,614	1,170	(301)	(569)	170	24	-	
812 City of Baxter Springs	1,210,328	825,235	499,797	(5,497)	(19,032)	(44,672)	(22,811)	(4,289)	-	
813 Little Walnut Twp Butler County	19,563	13,339	8,078	310	(306)	(900)	(742)	(274)	-	
815 City of Delphos	79,826	54,427	32,964	(1,189)	(2,166)	(3,694)	(1,335)	(5)	-	
844 Chapman Public Library	27,638	18,844	11,413	2,400	1,327	51	561	201	-	
882 City of Bison	-	-	-	(3,468)	(4,364)	(4,188)	(2,042)	(128)	-	
886 City of Lecompton	81,523	55,584	33,664	1,967	1,673	(513)	159	49	-	
887 City of Plainville	614,015	418,653	253,554	16,654	15,116	(1,503)	2,115	899	-	
895 Abilene Free Public Library	222,184	151,491	91,749	11,639	7,282	1,909	3,893	821	-	
907 Emporia Recreation Commission	741,491	505,569	306,194	28,782	16,492	(86)	1,405	(8)	-	
911 City of Plains	201,292	137,247	83,122	6,784	571	(1,941)	(586)	(81)	-	
913 Franklin Twp Edwards County	45,340	30,914	18,723	1,314	936	(160)	377	84	-	
914 Grasshopper Twp Atchison Co	27,310	18,621	11,278	268	62	(497)	(93)	(14)	-	
920 Topeka Twp Shawnee County	53,762	36,657	22,201	1,407	917	(609)	(232)	(27)	-	
936 Atchison Public Recreation Commission	220,364	150,251	90,998	8,239	4,464	(722)	(463)	(538)	-	
937 City of Clyde	120,894	82,429	49,922	1,873	841	(1,835)	(263)	(28)	-	
938 City of Deerfield	216,664	147,728	89,470	2,099	(355)	(6,165)	(3,418)	(587)	-	
939 City of Eskridge	200,413	136,647	82,759	3,515	3,595	(11)	2,920	712	-	
940 City of Louisburg	1,732,334	1,181,153	715,356	101,358	74,869	21,536	25,087	4,720	-	
953 City of Lewis	78,906	53,800	32,584	274	(2,425)	(5,187)	(3,281)	(774)	-	
957 City of Alta Vista	83,608	57,006	34,525	1,122	64	(2,281)	(2,029)	(659)	-	
958 Lyons Recreation Commission	183,426	125,065	75,744	11,670	9,513	4,068	5,232	1,165	-	
959 Stanton County Recreation Commission	84,568	57,661	34,922	2,290	523	(1,664)	(1,115)	(325)	-	
971 Kiowa County Extension Council	33,320	22,719	13,759	1,351	668	(202)	208	52	-	
978 City of Lebo	224,902	153,345	92,872	9,766	6,654	(1,651)	(165)	(14)	-	
982 Graham County Hospital	3,709,112	2,528,976	1,531,654	(14,039)	(31,917)	(90,967)	(15,138)	(455)	-	
983 Liberal Memorial Library	335,371	228,665	138,489	7,134	377	(3,672)	202	262	-	
1000 Kinsley Library	64,699	44,113	26,717	3,560	2,752	915	1,656	398	-	
1019 Frank Carlson Library	73,673	50,232	30,423	1,204	723	(829)	89	21	-	
1020 Hoisington City Library	37,245	25,395	15,380	(881)	(884)	(2,804)	(3,076)	(760)	-	
1042 Augusta Public Library	168,012	114,556	69,380	5,560	5,062	1,958	2,400	353	-	

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
1061 Hill Top House Nursing Home	\$ 1,297,472	\$ 884,652	\$ 535,783	\$ 30,988	\$ 11,844	\$ (23,462)	\$ (5,480)	\$ (1)	\$ -	
1069 City of Merriam	3,550,789	2,421,027	1,466,276	98,783	53,750	(36,892)	6,312	2,654	-	
1072 City of Caldwell	395,675	269,782	163,391	7,764	(559)	(11,545)	(4,356)	(587)	-	
1073 City of Dighton	311,311	212,260	128,554	2,616	1,963	(10,124)	(5,253)	(358)	-	
1074 City of Quinter	314,581	214,490	129,904	14,546	8,431	(728)	602	8	-	
1075 City of Ransom	41,395	28,224	17,094	(758)	(2,914)	(3,430)	(1,464)	(179)	-	
1078 Hiawatha Twp Brown County	46,792	31,904	19,322	1,905	1,593	(210)	34	28	-	
1088 Columbus Public Library	70,566	48,114	29,140	6,162	5,700	1,507	396	49	-	
1089 Larabee Memorial Library	7,686	5,241	3,174	(2,524)	(3,817)	(3,301)	(2,863)	(546)	-	
1109 Great Bend Recreation Commission	604,959	412,478	249,814	43,870	33,562	8,133	6,819	848	-	
1111 Seward County Extension Council	31,256	21,311	12,907	459	(1,650)	541	587	83	-	
1114 City of Brewster	71,424	48,699	29,494	3,929	3,105	1,392	2,243	524	-	
1120 City of Haysville	3,991,212	2,721,319	1,648,145	94,785	60,579	(55,254)	(10,560)	(2,206)	-	
1121 City of Kanorado	62,716	42,761	25,898	5,570	5,185	3,732	3,318	575	-	
1127 City of St Paul	140,682	95,921	58,094	4,211	5,150	(1,481)	(581)	(240)	-	
1130 City of Spearville	201,333	137,274	83,139	3,059	(109)	(3,247)	566	21	-	
1132 City of Wellsville	470,206	320,600	194,169	39	(2,827)	(7,791)	(5)	290	-	
1134 City of Wetmore	75,042	51,166	30,988	4,504	2,034	(1,146)	(191)	(21)	-	
1135 City of Denison	30,602	20,865	12,637	(3,687)	(1,531)	(321)	(35)	7	-	
1141 Clay Twp Reno County	94,156	64,198	38,881	3,892	2,853	(1,805)	(2,212)	(422)	-	
1154 Lincoln Twp Edwards County	44,134	30,092	18,225	1,654	(325)	(1,026)	(154)	(18)	-	
1172 Valley Center Twp Sedgwick Co	46,178	31,486	19,069	856	132	(837)	(158)	(21)	-	
1173 Ashland District Hospital	3,200,700	2,182,327	1,321,709	45,674	(13,152)	(75,929)	(7,860)	3,416	-	
1178 Lane County Library	29,845	20,349	12,324	463	113	(569)	(101)	(10)	-	
1187 Comanche Co Extension Council	37,491	25,562	15,481	1,264	714	(271)	153	40	-	
1188 Greenwood County Extension Council	-	-	-	(2,939)	(3,717)	(2,734)	(599)	0	-	
1189 Meade County Extension Council	24,673	16,823	10,189	(276)	(16)	(743)	(778)	(42)	-	
1192 Central Kansas District 3 (Extension Co)	212,923	145,177	87,925	6,987	2,065	(2,129)	2,933	989	-	
1193 Augusta Housing Authority	93,277	63,599	38,518	866	766	(1,747)	(832)	(186)	-	
1194 Junction City Public Housing Authority	209,326	142,724	86,440	(3,001)	(1,962)	(2,807)	(705)	(524)	-	
1195 Lyons Housing Authority	155,379	105,942	64,163	2,243	719	(3,894)	(3,117)	(415)	-	
1196 City of Waterville Housing Authority	23,713	16,168	9,792	787	518	9	(35)	(61)	-	
4053 City of Hoxie	563,401	384,142	232,653	25,127	17,832	(673)	2,403	468	-	
4055 City of Rolla	154,684	105,468	63,876	5,470	2,654	(386)	535	(105)	-	
4069 Manhattan Twp-Riley County	60,426	41,200	24,953	1,169	534	(698)	126	43	-	
4080 Leavenworth County Extension Council	49,326	33,632	20,369	270	(270)	(1,284)	(513)	(107)	-	
4081 Shawnee County Extension Council	108,894	74,247	44,967	(7,399)	(7,921)	(8,358)	(3,518)	(623)	-	
4084 City of Andale	283,346	193,193	117,006	13,188	12,321	8,305	4,974	622	-	
4086 City of Nickerson	237,556	161,972	98,097	(1,725)	(3,159)	(8,461)	(4,638)	(1,049)	-	
4087 City of Overbrook	152,150	103,740	62,829	(1,448)	1,633	(970)	(4,002)	(1,339)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
4108 Butler County Extension Council	\$ 72,467	\$ 49,410	\$ 29,925	\$ 382	\$ (215)	\$ (1,864)	\$ (523)	\$ (46)	\$ -	
4109 Salina Saline Co Jt Board of Health	-	-	-	(336,473)	(200,857)	-	-	-	-	
4126 City of Derby	6,505,737	4,435,792	2,686,503	139,231	79,248	(73,100)	3,509	3,366	-	
4128 City of Medicine Lodge	653,059	445,274	269,677	(8,208)	(5,795)	(21,787)	(12,755)	(2,650)	-	
4131 City of White City	69,687	47,514	28,777	973	586	(1,374)	(257)	(19)	-	
4134 Belpre Twp Edwards County	35,201	24,001	14,536	5,170	4,806	(1,522)	(3,208)	37	-	
4152 Menoken Township	48,386	32,991	19,981	(6,015)	(6,342)	(7,601)	(5,805)	(910)	-	
4182 City of Leawood	10,714,103	7,305,174	4,424,321	258,214	122,923	(131,335)	(41,042)	(11,305)	-	
4184 Big Creek Twp Russell County	43,725	29,813	18,056	1,173	572	(579)	(35)	(2)	-	
4195 Wayne Twp Edward County	35,753	24,377	14,764	(629)	(939)	(1,539)	(890)	(185)	-	
4198 Wamego Public Library	123,163	83,976	50,859	101	(1,447)	(3,081)	(1,904)	(528)	-	
4201 Reno County Extension Council	61,776	42,120	25,510	1,641	1,250	(525)	1	(33)	-	
4202 Stanton County Extension Council	34,465	23,499	14,232	(903)	455	(288)	708	323	-	
4203 Edwards County Conservation Dist	32,053	21,855	13,236	842	180	(556)	(300)	(35)	-	
4215 City of Ogden	440,361	300,250	181,844	(10,742)	4,394	(5,107)	(3,100)	(800)	-	
4216 City of Pretty Prairie	142,603	97,231	58,887	845	(649)	(5,534)	(2,469)	(653)	-	
4219 City of Severy	77,843	53,076	32,145	7,160	6,596	2,057	(988)	(314)	-	
4221 Mission Twp Shawnee Co	680,656	464,090	281,073	8,797	(7,625)	(19,964)	(929)	(356)	-	
4228 Johnston Public Library	75,288	51,333	31,090	(611)	(1,689)	(3,938)	(3,328)	(749)	-	
4236 Sedgwick County Extension Council	210,552	143,560	86,946	5,714	4,518	(3,021)	(1,953)	(180)	-	
4237 Seward County Conservation District	36,918	25,172	15,245	1,040	631	(314)	20	14	-	
4238 Winfield Recreation Commission	283,305	193,165	116,989	5,913	2,681	(4,328)	(2,793)	(902)	-	
4254 City of Fairway	989,923	674,957	408,782	58,599	47,944	18,748	21,306	3,414	-	
4258 Center Twp Russell County	86,940	59,278	35,901	2,863	1,749	(626)	26	(26)	-	
4272 Kingman Recreation Commission	104,847	71,487	43,296	1,152	(42)	(2,619)	(1,635)	(384)	-	
4273 Parsons Recreation Commission	205,687	140,243	84,937	14,030	11,575	2,186	(2,390)	(901)	-	
4274 Stevens County Extension Council	43,480	29,646	17,955	805	292	(698)	(64)	3	-	
4275 City of Hardtner	39,698	27,067	16,393	2,929	1,650	(1,560)	(1,233)	(234)	-	
4276 City of Hartford	89,004	60,686	36,754	4,303	2,716	789	1,657	411	-	
4279 City of Victoria	252,009	171,826	104,065	7,423	6,459	889	2,012	205	-	
4299 Wilson County Extension Council	13,737	9,366	5,673	(2,424)	(2,479)	(2,699)	(2,414)	(545)	-	
4305 Elwood Twp Barber County	78,906	53,800	32,584	3,599	1,785	(1,239)	(645)	(168)	-	
4312 Graham County Public Library	60,345	41,145	24,919	(888)	(1,617)	(2,172)	130	74	-	
4316 Brown County Conservation District	41,538	28,322	17,153	1,601	687	11	387	84	-	
4317 Ellsworth County Conservation Dist	45,729	31,179	18,883	1,624	1,107	(72)	290	50	-	
4346 Ellsworth County Extension Council	-	-	-	(3,401)	(1,422)	-	-	-	-	
4348 Stevens County Conservation Dist	29,068	19,820	12,004	(2,666)	(3,118)	(3,927)	(3,385)	(739)	-	
4353 City of Highland	243,464	166,000	100,537	8,386	3,264	(4,598)	6	177	-	
4355 City of Linn	42,703	29,116	17,634	877	388	(499)	18	10	-	
4356 City of Nortonville	109,201	74,456	45,094	2,797	1,750	(3,275)	(3,022)	(361)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
4358 City of Potwin	\$ 120,710	\$ 82,303	\$ 49,846	\$ 6,481	\$ 4,460	\$ 255	\$ 1,222	\$ 324	\$ -
4360 City of Towanda	283,939	193,597	117,251	7,511	3,840	188	4,778	782	-
4362 City of Valley Center	2,489,402	1,697,344	1,027,983	99,128	73,902	6,957	23,206	3,053	-
4369 Silver Lake Twp Shawnee Co	30,786	20,990	12,713	856	(2,327)	(8,403)	(5,346)	(899)	-
4372 Horton Public Library	33,545	22,872	13,852	1,263	817	168	465	78	-
4373 Labette County Conservation Dist	27,351	18,649	11,295	1,135	465	(512)	321	131	-
4375 City of McLouth	314,316	214,309	129,795	8,309	8,005	1,166	4,834	1,375	-
4385 Geary County Extension Council	70,443	48,030	29,089	1,200	850	(732)	458	242	-
4386 City of Mullinville	29,825	20,335	12,316	(30)	(2,212)	(5,455)	(4,884)	(591)	-
4388 Bonner Springs City Library	310,125	211,452	128,064	5,246	865	(5,154)	(534)	(157)	-
4395 City of Leon	157,669	107,503	65,108	4,831	2,787	(5,615)	894	1,417	-
4404 Osage County Conservation District	98,408	67,097	40,637	3,590	2,443	352	505	79	-
4419 Kiowa County Library	70,750	48,239	29,216	2,216	1,375	(393)	101	4	-
4432 Attica Hospital District 1	1,790,471	1,220,793	739,364	57,552	25,713	(33,351)	922	3,681	-
4434 City of Galena	5,099,064	3,476,684	2,105,626	546,288	59,856	(87,262)	(47,556)	(1,224)	-
4435 City of South Hutchinson	1,368,549	933,115	565,133	34,839	27,179	(15,923)	(3,200)	(304)	-
4454 Logan County Hospital	7,862,429	5,360,823	3,246,740	208,092	64,859	(47,474)	123,079	27,063	-
4458 Hospital Dist 1 of Rice County	7,580,228	5,168,410	3,130,207	116,635	114,759	(93,911)	(39,467)	(10,055)	-
4459 Comanche County Conservation Dist	27,924	19,039	11,531	623	876	458	110	15	-
4460 Morton County Extension Council	23,488	16,015	9,699	3,469	3,227	1,177	(612)	(176)	-
4467 Wallace Co Conservation Dist	24,857	16,948	10,265	846	488	(354)	(186)	(41)	-
4468 USD 353 Recreation Comm	139,946	95,419	57,790	(9,499)	(11,633)	(16,369)	(16,369)	(3,806)	-
4476 Johnson Co Consolidated Fire Dist No 2	186,492	127,155	77,011	12,718	8,346	1,075	1,604	362	-
4480 Riverside Twp Sedgwick County	162,636	110,890	67,160	11,132	8,638	4,585	8,024	2,085	-
4484 Brown County Extension Council	12,429	8,474	5,132	(2,090)	(2,399)	(2,875)	(2,973)	(651)	-
4485 Kingman County Extension Council	23,651	16,126	9,767	(5,062)	(5,583)	(6,285)	(3,357)	(350)	-
4490 Lakin Cemetery District 1 & 2	-	-	-	(6,838)	(6,916)	(7,198)	(5,259)	(839)	-
4496 City of Colwich	490,587	334,496	202,585	24,323	28,385	16,075	8,315	333	-
4505 Trego County Conservation Dist	61,878	42,190	25,552	4,360	3,326	892	786	159	-
4518 Rush County Conservation Dist	58,260	39,723	24,058	(2,784)	(3,205)	(1,540)	(198)	(23)	-
4529 Phillips County Conservation District	78,783	53,717	32,533	7,847	5,787	1,223	(598)	(100)	-
4534 Clark County Extension Council	28,312	19,304	11,691	1,037	656	12	461	122	-
4543 City of Conway Springs	323,269	220,414	133,492	15,937	15,107	3,625	5,305	735	-
4557 Clark County Conservation District	36,612	24,963	15,119	1,711	1,015	278	434	49	-
4558 City of Prairie Village	3,990,414	2,720,776	1,647,816	137,343	99,548	(11,628)	18,099	3,185	-
4561 City of Rexford	36,387	24,809	15,026	1,086	742	(81)	214	37	-
4565 Hospital Dist 1 of Dickinson County	14,756,461	10,061,366	6,093,587	275,529	98,947	(254,331)	(55,913)	(986)	-
4573 Woodson County Conservation District	27,985	19,081	11,556	266	47	(766)	(127)	62	-
4583 City of Overland Park	33,321,750	22,719,697	13,760,005	948,537	541,868	(256,798)	(24,187)	(19,991)	-
4589 Wilson County Conservation Dist	72,303	49,298	29,857	2,430	(1,388)	(890)	1,866	439	-



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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
4591 City of Wathena	\$ 307,897	\$ 209,933	\$ 127,144	\$ (10,555)	\$ (6,018)	\$ (10,799)	\$ (4,057)	\$ (693)	\$ -	
4611 City of Maize	1,702,938	1,161,111	703,218	78,505	56,444	(461)	137	(218)	-	
4612 City of Westwood	517,468	352,824	213,685	26,809	19,598	3,354	1,086	(342)	-	
4614 Franklin County Conservation Dist	51,391	35,040	21,222	783	218	(932)	(178)	(20)	-	
4632 Cowley County Extension Council	37,368	25,478	15,431	2,007	1,074	(27)	128	6	-	
4640 Arkansas City Recreation Commission	283,489	193,291	117,065	(1,768)	(3,718)	(9,201)	(4,922)	(1,280)	-	
4646 Coffeyville Recreation Commission	317,034	216,163	130,917	14,324	6,092	(5,380)	(3,739)	(932)	-	
4650 Stafford County Extension Council	31,849	21,715	13,152	561	764	(101)	172	38	-	
4655 Kiowa County Conservation Dist	114,087	77,787	47,111	4,821	2,909	(291)	685	147	-	
4797 City of Pawnee Rock	56,399	38,455	23,290	5,509	5,626	1,643	675	30	-	
4805 Doniphan County Extension Council	28,925	19,722	11,945	(693)	(1,004)	(1,700)	(1,079)	(199)	-	
4806 Kearny County Extension Council	35,651	24,308	14,722	841	501	(278)	145	32	-	
4808 Johnson Co Park & Recreation Dist	12,875,902	8,779,149	5,317,022	641,140	498,612	144,649	195,368	35,980	-	
4809 City of Edwardsville	722,419	492,565	298,318	41,840	26,710	1,463	2,489	271	-	
4810 City of Goddard	947,015	645,701	391,064	39,682	16,873	(4,730)	2,883	(428)	-	
4815 Grant County Library	215,724	147,087	89,082	(1,803)	360	(3,971)	(895)	(126)	-	
4817 Russell County Extension Council	-	-	-	(5,225)	(1,259)	-	-	-	-	
4822 Kansas Turnpike Authority	20,586,856	14,036,692	8,501,212	38,142	(119,500)	(473,169)	(200,791)	(46,771)	-	
4824 Meade County Conservation Dist	30,254	20,628	12,493	246	305	(44)	(10)	(13)	-	
4837 City of Hanston	39,903	27,207	16,478	648	2,782	511	(37)	16	-	
4838 City of Mission Hills	739,672	504,329	305,443	34,414	20,284	(609)	3,843	765	-	
4848 Harper Hospital Dist 5	2,473,498	1,686,500	1,021,415	(207,866)	(271,693)	(346,965)	(303,947)	(68,361)	-	
4850 The Guidance Center	5,472,314	3,731,176	2,259,757	(48,394)	(130,315)	(270,696)	(101,481)	(4,888)	-	
4851 Wyandotte County Extension Council	68,113	46,441	28,127	(1,766)	96	(401)	351	93	-	
4853 North Edwards Co Cemetery District	46,996	32,043	19,407	2,344	1,604	199	441	79	-	
4859 Geary Community Hospital	17,973,187	12,254,620	7,421,914	(288,278)	(488,992)	(701,430)	(339,922)	(76,638)	-	
4860 Clearwater Public Library	59,159	40,336	24,429	2,448	1,549	269	423	140	-	
4863 Chanute Recreation & Parks Commission	297,328	202,727	122,780	21,836	12,803	652	1,153	183	-	
4867 Greenwood County Conservation Dist	32,360	22,064	13,363	249	891	81	(41)	(2)	-	
4873 City of Kechi	691,879	471,742	285,707	30,769	21,337	(3,882)	424	0	-	
4878 Stanton County Conservation Dist	33,729	22,998	13,928	326	(192)	(953)	(548)	(120)	-	
4879 Marshall County Extension Council	36,264	24,726	14,975	1,893	647	(277)	100	31	-	
4880 Marion Co Conservation Dist	123,224	84,018	50,885	11,746	9,468	7,262	4,038	418	-	
4887 Harvey County Extension Council	72,630	49,521	29,992	(101)	(792)	(2,190)	(2,780)	(883)	-	
4889 Haskell County Conservation Dist	27,331	18,635	11,286	(513)	(56)	(1,029)	(144)	79	-	
4891 Twin Caney Watershed Jt Dist 34	17,498	11,931	7,226	(2,407)	(2,305)	(2,046)	(753)	(75)	-	
4893 Bourbon County Conservation Dist	73,652	50,218	30,414	(321)	143	(2,303)	(1,986)	(468)	-	
4894 Butler County Conservation Dist	92,500	63,069	38,197	8,410	6,705	3,351	1,511	83	-	
4895 Mitchell County Conservation Dist	27,944	19,053	11,539	718	442	(198)	41	(14)	-	
4896 Morris County Conservation District	113,024	77,063	46,672	11,881	8,720	1,028	59	17	-	



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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
4897 Nemaha County Conservation District	\$ 45,136	\$ 30,775	\$ 18,639	\$ (315)	\$ 747	\$ 411	\$ 749	\$ 138	\$ -	
4899 Wabaunsee County Conservation District	46,117	31,444	19,044	886	437	(645)	(30)	10	-	
4900 Washington County Conservation Dist	36,080	24,600	14,899	(1,363)	(214)	(1,164)	(534)	(79)	-	
4911 Marshall County Conservation Dist	104,315	71,125	43,076	5,866	5,114	1,883	325	(103)	-	
4913 Southwest Medical Center	23,937,968	16,321,574	9,885,032	1,130,849	782,457	108,417	276,186	51,195	-	
4914 Cowley Co Conservation District	99,839	68,073	41,228	8,568	6,463	261	458	25	-	
4917 Osborne County Conservation Dist	32,360	22,064	13,363	1,084	634	(323)	104	38	-	
4919 Ottawa County Conservation District	31,010	21,144	12,806	1,281	912	(13)	(21)	(42)	-	
4920 Cloud Co Conservation District	34,383	23,444	14,198	1,570	1,240	224	(1)	(4)	-	
4925 Pawnee County Conservation District	47,609	32,461	19,660	1,845	894	(230)	188	26	-	
4926 Rawlins County Conservation Dist	35,017	23,876	14,460	663	213	(372)	(37)	32	-	
4927 Republic County Conservation Dist	49,163	33,521	20,302	1,853	1,297	29	623	170	-	
4928 Smith County Conservation District	32,523	22,175	13,430	554	457	203	600	155	-	
4932 Crawford County Conservation Dist	39,187	26,719	16,182	1,185	684	(338)	47	14	-	
4933 Hodgeman County Conservation Dist	36,877	25,144	15,228	2,157	1,238	384	776	180	-	
4935 Wyandotte County Conservation District	48,202	32,866	19,905	674	1,864	769	(622)	56	-	
4936 Hays Recreation Commission	560,130	381,912	231,302	27,987	14,897	215	7,957	1,688	-	
4943 Pottawatomie Wabaunsee Regional Library	316,871	216,051	130,850	9,012	3,475	(5,832)	(1,083)	(123)	-	
4944 Riley County Conservation District	53,599	36,545	22,133	(327)	(849)	(6,025)	(2,495)	(40)	-	
4945 Sumner County Conservation District	34,547	23,555	14,266	1,327	722	(339)	23	7	-	
4949 Pottawatomie County Extension Council	86,940	59,278	35,901	2,457	1,124	(931)	(69)	(22)	-	
4951 Chautauqua County Conservation Dist	20,544	14,008	8,484	688	346	(219)	12	5	-	
4953 Central Kansas Mental Health Center	5,041,152	3,437,198	2,081,712	163,934	102,653	(67,974)	(25,725)	(4,205)	-	
4961 Hamilton County Hospital	202,089	137,790	83,451	(470,429)	(489,291)	(444,370)	(223,199)	(25,867)	-	
4967 Sheridan County Public Library	29,968	20,433	12,375	(3,227)	(5,422)	(5,112)	(1,821)	(93)	-	
4969 Leavenworth County Conservation District	1,370	934	566	(1,778)	184	162	175	43	-	
4970 Linn County Conservation District	41,988	28,628	17,339	1,234	556	(744)	(215)	(34)	-	
4971 Hamilton County Conservation Dist	42,151	28,740	17,406	1,178	673	(358)	78	20	-	
4972 Pottawatomie County Conservation Dist	123,020	83,878	50,800	3,077	3,352	3,473	3,044	417	-	
4973 City of Sylvania	50,492	34,427	20,850	(473)	(673)	(1,907)	(817)	(49)	-	
5051 Lincoln Co Conservation Dist	38,247	26,078	15,794	(4,137)	(5,153)	(5,686)	(4,523)	(936)	-	
5052 Sumner County Hospital District 1	1,955,764	1,333,495	807,620	65,762	60,150	20,513	19,696	2,265	-	
5053 Jefferson County Conservation Dist	100,636	68,616	41,557	5,778	3,334	108	861	195	-	
5225 City of Milford	86,163	58,748	35,580	3,752	1,476	(561)	19	(1)	-	
5242 City of Lansing	2,532,923	1,727,017	1,045,954	82,664	60,714	9,712	35,416	7,959	-	
5247 Barber County Conservation Dist	40,393	27,541	16,680	(693)	(69)	(915)	(350)	(62)	-	
5252 City of Grinnell	43,153	29,423	17,820	1,126	654	(349)	122	29	-	
5257 Ford Co Extension Council	55,725	37,995	23,011	933	400	(901)	(174)	(24)	-	
5259 Reno County Conservation Dist	146,630	99,977	60,550	3,937	2,828	415	882	(200)	-	
5311 SE Kansas Library System	685,583	467,449	283,107	16,569	9,220	(6,245)	800	163	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
5327 NW Kansas Library System	\$ 311,147	\$ 212,149	\$ 128,486	\$ 5,390	\$ (1,429)	\$ (7,418)	\$ 444	\$ 241	\$ -	
5336 Central Kansas Library System	955,744	651,653	394,668	31,989	17,393	(9,385)	(2,657)	(623)	-	
5339 City of Goessel	85,672	58,414	35,378	2,531	1,506	(169)	531	64	-	
5349 Salina Airport Authority	888,244	605,630	366,795	10,978	12,657	112	8,685	947	-	
5350 Stevens County Library	181,054	123,448	74,765	(2,551)	(1,771)	(4,269)	(1,529)	(338)	-	
5352 Atchison County Extension Council	8,831	6,021	3,647	(1,927)	(1,477)	(2,130)	(765)	43	-	
5353 McPherson County Conservation Dist	78,538	53,549	32,432	5,893	5,036	842	564	369	-	
5354 Atchison Public Library	290,399	198,002	119,918	(2,836)	(2,029)	(4,195)	320	277	-	
5355 Strother Field Commission	216,623	147,700	89,453	6,732	3,171	(2,021)	382	98	-	
5356 Scott County Library	92,009	62,734	37,995	4,203	3,247	986	669	(17)	-	
5357 Marion County Extension Council	42,846	29,214	17,693	972	377	(388)	(66)	(37)	-	
5363 Allen County Conservation District	34,976	23,848	14,443	1,533	1,320	554	995	206	-	
5369 Ness County Conservation Dist	65,578	44,713	27,080	735	903	(544)	(1,282)	(334)	-	
5371 Southwest Guidance Center	1,180,196	804,691	487,355	20,711	3,743	(27,000)	(6,210)	(1,091)	-	
5380 Kearny County Library	110,284	75,195	45,541	(4,665)	(5,754)	(9,350)	(6,644)	(1,135)	-	
5381 Wellsville City Library	65,026	44,336	26,852	2,033	1,473	(159)	468	107	-	
5384 Cherokee County Conservation Dist	18,377	12,530	7,589	147	47	(310)	(40)	(3)	-	
5389 City of Edgerton	1,088,105	741,900	449,326	81,890	64,071	29,850	16,550	768	-	
5390 Independence Recreation Commission	286,208	195,145	118,188	6,392	1,470	(4,773)	(367)	(9)	-	
5391 Neosho County Conservation District	30,254	20,628	12,493	537	166	(456)	53	35	-	
5408 NE Kansas Library System	612,727	417,775	253,022	8,754	(1,166)	(10,800)	(2,506)	(3)	-	
5413 Library Dist 1 Miami County	300,865	205,138	124,240	7,941	1,381	(5,730)	(3,702)	(1,022)	-	
5414 Southwest Kansas Library System	307,958	209,974	127,169	(6,307)	(10,478)	(18,437)	(15,484)	(3,605)	-	
5421 City of Grandview Plaza	710,440	484,398	293,372	31,413	21,089	798	5,000	529	-	
5427 Lyon County Conservation District	37,818	25,785	15,617	(3,186)	(572)	(743)	241	140	-	
5433 Riley County Extension Council	159,038	108,437	65,674	4,327	2,310	(1,645)	64	30	-	
5438 City of Holcomb	358,859	244,680	148,188	2,315	(1,757)	(8,232)	(7,381)	(2,165)	-	
5440 Newton Recreation Comm	636,072	433,692	262,662	10,176	1,531	(13,550)	(5,347)	(1,227)	-	
5441 Southeast Kansas Mental Health Center	4,667,043	3,182,120	1,927,226	125,656	61,348	(104,778)	(34,017)	(645)	-	
5446 Saline County/City Building Authority	315,276	214,964	130,191	198	(4,330)	(7,796)	958	204	-	
5454 RWD 2 Miami Co	619,003	422,054	255,613	19,401	10,916	(5,398)	1,081	430	-	
5463 City of Leonardville	82,626	56,337	34,120	2,837	2,075	177	627	75	-	
5466 Grant County Cemetery District	44,052	30,036	18,191	5,441	6,208	5,165	4,317	771	-	
5470 Pawnee Watershed District 81	158,998	108,409	65,657	14,476	14,207	10,342	7,024	947	-	
5471 City of Walton	71,097	48,476	29,359	1,723	1,321	(443)	(1,625)	172	-	
5472 Grant County Conservation Dist	24,939	17,004	10,298	(608)	(682)	(1,148)	(851)	(157)	-	
5475 North East Animal Control Commission	110,632	75,432	45,685	3,081	1,814	(784)	399	75	-	
5478 RWD 3 Miami Co	85,182	58,079	35,175	3,118	1,975	(98)	570	96	-	
5479 Wyandotte County Law Library	28,741	19,597	11,869	(4,965)	(2,468)	(670)	(238)	(14)	-	
5489 Sumner County Extension Council	36,080	24,600	14,899	1,257	1,161	311	645	49	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
5494 Pratt County Conservation Dist	\$ 35,773	\$ 24,391	\$ 14,772	\$ 757	\$ 296	\$ (474)	\$ 32	\$ 19	\$ -	
5497 Morton County Library	127,374	86,847	52,598	(6,423)	(6,038)	(6,707)	(982)	77	-	
5498 Kingman County Conservation Dist	58,587	39,946	24,193	2,077	1,302	(288)	316	85	-	
5501 Wakarusa Watershed Dist 35	76,003	51,821	31,385	3,633	2,196	(248)	272	79	-	
5505 Cherokee County Extension Council	54,314	37,033	22,429	3,307	2,781	1,192	(589)	(470)	-	
5506 Sek Multi County Health Dept	484,291	330,203	199,985	30,664	21,850	1,905	3,273	771	-	
5508 Hays Public Library	702,038	478,669	289,902	12,624	20,761	12,522	13,665	2,025	-	
5511 Sabetha Cemetery Association	13,696	9,338	5,656	(832)	(917)	(1,105)	(365)	(5)	-	
5512 City of Rose Hill	1,018,521	694,456	420,592	(18,682)	(29,540)	(38,787)	(16,724)	(3,716)	-	
5513 Thomas County Extension Council	30,172	20,572	12,459	953	450	35	705	190	-	
5518 Plainville Memorial Library	56,849	38,761	23,475	1,582	875	(470)	64	4	-	
5520 Rice County Extension Council	32,646	22,259	13,481	856	461	(1,186)	(18)	289	-	
5521 Pottawatomie Creek Watershed Dist 90	64,699	44,113	26,717	1,321	770	(790)	(15)	13	-	
5523 Elk County Conservation District	20,544	14,008	8,484	688	346	(219)	12	5	-	
5532 Eureka Carnegie Library	53,374	36,392	22,040	1,539	(1,461)	(1,612)	(841)	(137)	-	
5536 NE Kansas Multi County Board of Health	1,072,017	730,931	442,683	39,533	33,623	8,220	14,490	3,389	-	
5537 Douglas County Extension Council	147,530	100,590	60,921	4,602	2,963	952	3,102	494	-	
5543 City of Lake Quivira	50,614	34,510	20,901	1,261	554	(658)	173	68	-	
5544 City of Silver Lake	273,166	186,252	112,802	6,507	4,588	(360)	1,073	229	-	
5546 City of Buffalo	28,108	19,165	11,607	(110)	828	8	237	77	-	
5549 South Central Kansas Library System	731,189	498,545	301,940	26,481	29,877	671	3,085	570	-	
5551 SE Kansas Regional Planning Commission	169,157	115,336	69,852	(11,151)	(1,474)	(3,059)	(684)	(43)	-	
5553 Riley County Law Enforcement Agency	5,711,832	3,894,486	2,358,665	182,959	120,596	(9,493)	59,682	15,943	-	
5555 Wet Walnut Creek Watershed Jt Dist 58	152,374	103,893	62,922	2	2,943	(1,213)	416	31	-	
5556 City of Garden Plain	421,186	287,176	173,926	25,251	14,458	1,962	6,365	1,045	-	
5561 Barber County Extension Council	31,297	21,339	12,924	703	428	(224)	186	38	-	
5564 City of Hoyt	71,486	48,741	29,520	9,545	7,332	(508)	620	156	-	
5570 RWD 9 Leavenworth County	87,798	59,863	36,256	5,100	4,232	2,371	3,570	845	-	
5573 Scott County Conservation District	25,859	17,631	10,678	660	(624)	(2,049)	(700)	(145)	-	
5585 Miami County Conservation Dist	63,881	43,556	26,379	2,777	1,271	1,260	642	(84)	-	
5586 Linn County Extension Council	-	-	-	(2,775)	(2,275)	-	-	-	-	
5598 Wichita County Conservation Dist	28,476	19,415	11,759	597	342	(322)	(11)	2	-	
5605 Kansas Association of Counties	475,848	324,446	196,498	14,151	6,628	(11,345)	(6,002)	(1,174)	-	
5606 Labette-Hackberry Crk Watershed Dist 96	51,391	35,040	21,222	2,238	1,446	(411)	(286)	(153)	-	
5615 Finney Co Conservation District	32,421	22,106	13,388	(3,235)	(3,642)	(4,592)	(2,283)	(106)	-	
5617 City of Manter	51,698	35,249	21,348	1,472	646	(395)	98	21	-	
5620 Dorothy Bramlage Library	623,357	425,022	257,411	24,110	14,442	(5,367)	(150)	(173)	-	
5621 Shawnee Heights Fire District	30,029	20,475	12,400	756	650	(17)	206	38	-	
5622 Doniphan Co Rural Fire District 2	130,890	89,244	54,050	7,848	5,280	1,001	3,268	897	-	
5632 Stafford County Conservation Dist	25,961	17,701	10,721	198	671	(1,159)	(886)	(206)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
5635 City of Melvern	\$ 103,048	\$ 70,261	\$ 42,553	\$ 2,659	\$ (677)	\$ (2,543)	\$ (444)	\$ (39)	\$ -	
5636 Geary County Conservation District	39,657	27,040	16,376	1,331	(132)	(581)	(90)	(21)	-	
5641 Hamilton County Extension Council	-	-	-	(3,328)	(2,733)	(1,614)	(84)	-	-	
5642 Stafford Recreation Commission	46,178	31,486	19,069	1,067	496	(487)	(138)	(13)	-	
5643 RWD 3 Marshall Co	70,300	47,932	29,030	2,241	1,146	(3,443)	(2,290)	101	-	
5647 Metropolitan Topeka Airport Auth	2,119,423	1,445,081	875,202	53,751	17,354	(35,223)	(3,219)	(106)	-	
5648 Dickinson Co Conservation Dist	35,835	24,433	14,798	(1,751)	(274)	(518)	(134)	(33)	-	
5649 Burlington Recreation Commission	383,675	261,600	158,436	19,544	15,370	6,394	6,376	816	-	
5654 Harper County Extension Council	35,835	24,433	14,798	1,222	306	(442)	(113)	(4)	-	
5656 RWD 3 Nemaha Co	151,495	103,294	62,559	5,695	4,437	(86)	596	45	-	
5661 Kansas Municipal Energy Agency	2,183,304	1,488,637	901,581	102,167	72,047	8,729	21,595	2,715	-	
5662 Atchison County Conservation Dist	38,533	26,273	15,912	(3,617)	(4,513)	(4,629)	(4,967)	(1,048)	-	
5665 Holcomb Recreation Commission	311,760	212,567	128,739	3,873	164	(6,386)	(281)	120	-	
5668 City of Auburn	259,327	176,816	107,087	8,041	5,305	(480)	3,183	806	-	
5674 RWD 1 Consolidated Shawnee Co	182,138	124,187	75,213	3,141	3,380	(983)	849	175	-	
5675 Derby Recreation Commission	2,137,657	1,457,514	882,732	79,891	58,971	7,230	(216)	(4,876)	-	
5676 RWD 2 Mitchell Co	112,983	77,035	46,656	3,291	2,905	1,508	655	(179)	-	
5677 South Central Kansas Reg Medical Center	6,756,784	4,606,964	2,790,171	(89,821)	(84,592)	(237,670)	(114,428)	(9,020)	-	
5680 Ellis County Conservation District	96,343	65,689	39,784	3,228	2,773	(2)	796	153	-	
5681 Pratt County Extension Council	43,930	29,953	18,141	(2,342)	(1,863)	(2,699)	(2,475)	(486)	-	
5686 City of Park City	1,521,352	1,037,300	628,233	20,255	15,866	(15,221)	(717)	(235)	-	
5687 City of Bel Aire	1,952,248	1,331,097	806,169	109,017	76,304	15,964	17,004	3,257	-	
5690 Grant County Recreation Comm	498,498	339,890	205,851	4,955	(149)	(13,978)	(3,420)	111	-	
5702 City of Meriden	163,965	111,796	67,708	1,792	(811)	(5,037)	(2,830)	(611)	-	
5704 Highland Cemetery	51,432	35,068	21,239	174	1,925	2,585	1,883	110	-	
5710 Public Wholesale Water District No 4	270,611	184,510	111,747	8,060	5,293	(2,183)	252	34	-	
5715 Public Wholesale Water Supply Dist 5	175,229	119,476	72,360	10,623	8,507	2,476	946	(5)	-	
5717 Kearny County Conservation District	35,078	23,917	14,485	(1,235)	(1,854)	(2,105)	(547)	(82)	-	
5724 Marion County Rural Water District 4	195,773	133,483	80,843	26,061	22,816	17,678	19,711	4,526	-	
5725 Crawford County RWD 2	66,068	45,047	27,283	4,522	3,839	1,838	535	(172)	-	
9000 Topeka Metropolitan Transit Authority	4,679,125	3,190,357	1,932,215	190,525	143,804	(18,040)	(7,894)	(3,746)	-	
9035 Coffey County Library	662,299	451,574	273,492	10,933	7,836	(5,437)	2,746	652	-	
9036 Colby Housing Authority	242,789	165,540	100,258	6,122	4,423	(2,810)	664	57	-	
9037 McPherson Recreation Commission	250,148	170,558	103,297	(8,394)	(16,124)	(24,420)	(13,032)	(2,219)	-	
9038 Sedgwick County Conservation District	52,229	35,611	21,568	1,521	256	(1,397)	(702)	(145)	-	
9039 RWD 1 Jackson Co	161,124	109,859	66,535	4,526	2,434	(1,700)	205	70	-	
9040 RWD 3 Jackson Co	270,079	184,148	111,527	7,986	2,440	(4,832)	(561)	2	-	
9044 Disability Rights Center of Kansas	1,074,184	732,409	443,578	29,242	23,958	(7,770)	(425)	124	-	
9049 Kearny County Council on Aging	119,545	81,509	49,365	532	(259)	(1,564)	(363)	(30)	-	
9050 USD 208 Recreation Commission	75,206	51,278	31,056	1,901	3,702	(1,816)	(761)	238	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9052 City of Salina Housing Authority	\$ 486,560	\$ 331,750	\$ 200,922	\$ 9,772	\$ 5,754	\$ (6,147)	\$ (609)	\$ (92)	\$ -	
9058 Atwood Public Library	28,966	19,750	11,961	405	169	(527)	(548)	(176)	-	
9059 Smoky Hills Public Television	655,001	446,598	270,479	14,565	8,372	(4,225)	7,098	1,805	-	
9060 USD 303 Recreation Commission	47,037	32,071	19,424	447	(493)	579	64	(110)	-	
9061 Consolidated RWD 1	144,606	98,597	59,714	2,931	1,613	(1,667)	26	20	-	
9062 City of Oakley Housing Authority	67,091	45,744	27,705	571	(359)	(798)	205	2	-	
9063 City of Hutchinson Housing Authority	-	-	-	(9,064)	(3,645)	-	-	-	-	
9064 Coffey County Historical Museum	103,436	70,526	42,713	6,866	4,971	1,065	979	123	-	
9065 Turner Recreation Commission	260,778	177,806	107,687	2,086	2,921	(2,766)	602	(84)	-	
9068 Shawnee County Fire District 1	70,525	48,086	29,123	1,825	650	(1,298)	(760)	(221)	-	
9069 City of Howard Housing Authority	53,170	36,252	21,956	394	1,193	(442)	180	46	-	
9071 Russell Recreation Commission	86,183	58,762	35,589	2,933	1,577	(994)	(139)	(8)	-	
9072 City of Russell Housing Authority	144,259	98,360	59,571	3,239	1,520	(2,184)	(1,500)	(462)	-	
9073 City of McFarland	39,944	27,235	16,494	2,316	2,753	1,234	817	82	-	
9075 Oberlin City Library	41,375	28,210	17,085	1,154	1,091	1,389	1,369	134	-	
9076 Pratt Airport Authority	149,063	101,635	61,555	1,654	(57)	(3,740)	(2,956)	(856)	-	
9078 The Legacy At Park View	570,637	389,076	235,641	(277,117)	(261,405)	(287,962)	(296,543)	(69,439)	-	
9079 RWD 1 Elk Co	76,065	51,863	31,410	2,697	1,337	(594)	12	(40)	-	
9080 Ottawa Recreation Commission	361,353	246,380	149,218	9,323	3,454	(5,606)	(3,092)	(886)	-	
9081 Oberlin Housing Authority	60,958	41,563	25,172	(426)	(872)	(3,144)	(2,444)	(394)	-	
9082 Fort Scott Housing Authority	304,095	207,340	125,574	13,398	7,284	(4,769)	(3,597)	(897)	-	
9084 Goddard Public Library	65,619	44,741	27,097	4,704	3,578	908	2,768	833	-	
9086 SE Kansas Area Agency on Aging	614,506	418,987	253,756	3,380	11,402	(13,424)	(7,195)	(485)	-	
9087 Ulysses Housing Authority	49,388	33,674	20,394	667	178	(894)	(167)	(21)	-	
9089 Lakin Recreation Commission	194,587	132,675	80,353	(656)	(6,015)	890	(2,232)	(2,147)	-	
9090 City of Agra	28,271	19,276	11,674	(1,555)	(1,713)	(1,307)	(52)	(10)	-	
9091 City of Chase	79,070	53,912	32,651	(757)	(783)	(775)	78	3	-	
9092 Larned Recreation Comm	62,082	42,329	25,636	1,932	1,227	(321)	138	17	-	
9093 City of Scammon	7,461	5,087	3,081	(6,266)	(6,405)	(6,810)	(7,159)	(1,622)	-	
9095 Comanche County Hospital	2,693,086	1,836,221	1,112,093	116,168	69,914	(27,708)	(2,791)	44	-	
9096 Rossville Community Library	85,897	58,567	35,471	5,272	4,535	2,246	1,012	135	-	
9097 Edwards County Hospital	4,291,177	2,925,844	1,772,014	154,747	130,331	30,606	60,644	12,994	-	
9098 Sublette Recreation Commission	137,145	93,509	56,633	2,449	262	1,264	3,832	1,310	-	
9100 City of Weir	69,728	47,542	28,794	(3,570)	(6,109)	(7,267)	(2,248)	(5)	-	
9101 Deerfield Recreation Commission	42,397	28,907	17,507	331	(460)	(1,257)	(754)	(140)	-	
9102 Stanton County Cemetery Board	39,289	26,789	16,224	3,638	2,721	777	110	(19)	-	
9103 SW Kansas Area Agency on Aging	926,246	631,540	382,487	(2,806)	(3,987)	(21,124)	(7,148)	(907)	-	
9104 Jayhawk Area Agency on Aging	843,456	575,092	348,300	(9,765)	(9,151)	(22,461)	(3,931)	(105)	-	
9105 NW Kansas Area Agency on Aging	804,575	548,582	332,244	10,050	4,019	(12,673)	(1,907)	(244)	-	
9106 Post Rock Extension District 1	170,016	115,922	70,207	6,401	3,318	(1,148)	1,552	364	-	



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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
9108 City of Bronson	\$ 90,599	\$ 61,773	\$ 37,412	\$ 3,192	\$ 1,501	\$ (938)	\$ (221)	\$ (111)	\$ -
9109 City of Gridley	72,855	49,675	30,085	801	61	(906)	(907)	(322)	-
9110 City of Inman	426,562	290,842	176,146	17,363	12,631	(2,027)	2,344	538	-
9111 City of New Strawn	149,635	102,025	61,791	8,827	3,853	(2,017)	(717)	(302)	-
9113 City of Uniontown	90,088	61,424	37,201	5,006	1,326	(1,048)	278	88	-
9114 Erie City Public Library	26,963	18,384	11,134	442	(463)	(831)	(391)	(84)	-
9115 Oakley Public Library	91,212	62,191	37,665	4,962	3,773	(235)	472	59	-
9116 Oswego Public Library	23,733	16,182	9,800	804	423	(142)	85	24	-
9117 Stanton County Public Library	114,475	78,052	47,272	(124)	1,228	38	(3,538)	(1,264)	-
9121 Wichita County Extension Council	29,109	19,848	12,021	814	481	(284)	213	85	-
9122 Jewell County Conservation District	31,685	21,604	13,084	(1,927)	(1,461)	(999)	(75)	(17)	-
9123 Rooks County Conservation District	53,905	36,754	22,260	2,566	1,275	328	985	231	-
9124 Russell County Conservation District	50,083	34,148	20,681	1,439	668	(38)	376	85	-
9125 Saline County Conservation District	77,761	53,020	32,111	7,056	6,493	4,465	5,498	1,282	-
9126 Hugoton Recreation Commission	195,405	133,232	80,691	5,792	3,490	(1,645)	416	153	-
9127 Hospital Dist No 6 of Harper County	6,654,002	4,536,884	2,747,728	470,286	356,609	185,597	273,866	65,096	-
9128 Johnson County RWD 7	457,573	311,986	188,952	19,197	14,718	2,729	5,626	1,432	-
9129 Jetmore Housing Authority	40,557	27,653	16,748	670	236	(535)	(125)	(39)	-
9130 Stanton County Health Care Facility	4,844,112	3,302,850	2,000,345	268,886	107,695	(48,661)	(20,162)	(9,291)	-
9131 City of Palco	59,343	40,462	24,505	(3,060)	(3,755)	(8,346)	(4,577)	(603)	-
9132 Western Kansas Groundwater Management	166,377	113,441	68,704	(12,688)	(12,106)	(8,089)	(3,860)	(512)	-
9134 Tri-Ko Inc	4,622,664	3,151,861	1,908,900	119,024	84,757	(36,369)	1,585	(36)	-
9135 Mary Cotton Public Library	50,205	34,231	20,732	1,178	(832)	(2,338)	(602)	21	-
9136 City of Harveyville	69,073	47,096	28,523	2,537	1,575	231	1,550	364	-
9137 SE Kansas Regional Juvenile Detention Center	618,042	421,398	255,217	22,589	8,069	(15,097)	(7,357)	(923)	-
9138 City of Greenleaf	60,999	41,591	25,189	2,983	2,004	42	449	65	-
9139 Kansas Guardianship Program	491,629	335,206	203,015	11,402	7,207	(6,467)	(1,527)	(334)	-
9140 City of Pleasanton	464,891	316,976	191,974	10,851	7,222	(160)	2,211	(42)	-
9141 City of Winchester	115,763	78,930	47,804	2,444	830	(2,085)	(541)	(121)	-
9142 Wakarusa Township	343,936	234,505	142,026	7,720	2,098	(6,534)	(2,184)	(157)	-
9144 N C Kansas Reg Juvenile Deten Facility	728,797	496,914	300,952	24,938	9,290	(15,203)	(9,151)	(1,474)	-
9145 Developmental Services of NW Kansas Inc	8,984,059	6,125,582	3,709,910	(49,179)	(97,403)	(175,031)	(26,070)	(6,549)	-
9146 Futures Unlimited Inc	3,206,853	2,186,522	1,324,250	35,357	(24,534)	(62,628)	(5,041)	(2,639)	-
9147 C O F Training Services Inc	5,059,938	3,450,007	2,089,469	157,908	110,292	(37,446)	2,050	(2,222)	-
9148 NW Local Environmental Protection Group	59,384	40,490	24,522	(3,546)	(3,779)	(5,391)	(3,366)	(543)	-
9149 Big Lakes Developmental Center Inc	5,049,799	3,443,093	2,085,282	125,117	100,942	13,755	61,634	8,986	-
9150 Multi Community Diversified Service Inc	3,928,761	2,678,739	1,622,357	15,262	10,376	(53,765)	1,263	963	-
9151 High Plains Mental Health Center	6,064,619	4,135,026	2,504,346	121,383	47,641	(102,185)	17,145	12,453	-
9152 Arrowhead West Inc	7,104,727	4,844,201	2,933,852	193,815	80,847	(73,052)	24,832	5,781	-
9153 Barton County Extension Council	17,907	12,210	7,395	(898)	(1,883)	(2,520)	(2,307)	(527)	-



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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9154 NE Kansas Area Agency on Aging Inc	\$ 320,387	\$ 218,449	\$ 132,302	\$ (11,508)	\$ (5,689)	\$ (2,181)	\$ (239)	\$ (281)	\$ -	
9155 City of Onaga	314,581	214,490	129,904	19,623	10,861	246	585	12	-	
9156 Central Rush County Ems	55,827	38,064	23,053	2,139	1,382	(28)	682	137	-	
9157 Tri-Valley Developmental Service Inc	3,458,964	2,358,418	1,428,357	(7,649)	(15,892)	(96,595)	(38,979)	(6,796)	-	
9158 Wyandotte County Fair Association Inc	-	-	-	(5,838)	(3,039)	-	-	-	-	
9159 Sunflower Extension District 6	94,749	64,602	39,126	(1,012)	(2,392)	(3,955)	(531)	88	-	
9160 Goodland Housing Authority	171,999	117,273	71,026	4,600	5,633	1,229	2,023	374	-	
9161 Medicine Lodge Township	107,688	73,425	44,469	2,135	2,849	294	544	(51)	-	
9162 NW Kansas Groundwater Mgt Dist 4	330,526	225,362	136,489	8,844	8,545	(696)	335	(16)	-	
9163 Coldwater-Wilmore Regional Library	34,874	23,778	14,401	382	(1,402)	(532)	(213)	(49)	-	
9164 Twin Valley Developmental Services Inc	2,637,790	1,798,519	1,089,259	37,448	17,627	(30,374)	12,744	3,479	-	
9166 Scott County Extension Council	31,378	21,395	12,958	(302)	(601)	(761)	762	260	-	
9169 Housing Authority City of Iola	306,813	209,194	126,697	(355)	(2,943)	(8,455)	(5,770)	(1,141)	-	
9170 Plumb Township Wabaunsee Co	27,270	18,593	11,261	649	440	(264)	(209)	(64)	-	
9171 Training & Evaluation Center Hutchinson	3,966,599	2,704,538	1,637,982	53,656	36,529	(12,185)	(16,956)	(6,798)	-	
9172 Nemaha County Training Center Inc	1,354,137	923,288	559,182	(1,558)	(12,834)	(42,945)	(18,971)	(3,674)	-	
9173 Sheltered Living Inc	4,129,808	2,815,818	1,705,378	56,373	37,751	(42,392)	(10,006)	(4,256)	-	
9174 Starkey Inc	12,652,390	8,626,752	5,224,724	378,854	211,970	(95,893)	50,281	15,549	-	
9175 Community Living Opportunities Inc	2,740,409	1,868,487	1,131,634	(687,265)	(590,994)	(553,048)	(347,929)	(64,224)	-	
9176 City of Grainfield	34,486	23,513	14,241	754	370	(653)	(92)	48	-	
9177 City of Cunningham	101,862	69,453	42,063	415	2,887	840	345	(80)	-	
9178 City of Greeley	47,200	32,183	19,491	685	422	(662)	(185)	(78)	-	
9179 Halstead Public Library	19,052	12,990	7,867	(1,632)	(2,164)	(2,713)	(2,448)	(561)	-	
9181 Colby Recreation Dept	59,854	40,810	24,716	(779)	(2,044)	(2,236)	(1,426)	(314)	-	
9182 City of Whitewater	145,547	99,238	60,103	(596)	(176)	(1,656)	807	(233)	-	
9183 Walnut Creek Extension Dist 2	126,474	86,234	52,227	4,321	2,214	(1,532)	204	98	-	
9184 SC Kansas Area Agency on Aging	387,293	264,067	159,930	11,579	3,681	(6,181)	(175)	(139)	-	
9185 Rice County Council on Aging	277,479	189,193	114,583	10,099	7,634	1,000	2,376	695	-	
9186 Kingman County Council on Aging	152,231	103,796	62,863	(3,051)	(3,451)	(6,407)	(2,616)	(325)	-	
9187 City of Norcatour	28,149	19,192	11,624	2,550	2,140	1,407	1,717	393	-	
9188 Beloit Housing Authority	99,511	67,850	41,093	6,019	4,144	435	(520)	(233)	-	
9189 Republic County Historical Society	-	-	-	(2,477)	(984)	-	-	-	-	
9190 Sherman County Conservation District	46,833	31,932	19,339	761	304	(691)	(7)	13	-	
9191 Jackson County Conservation District	99,532	67,864	41,101	6,643	5,445	2,946	3,909	887	-	
9192 Johnson County Extension Council	169,934	115,866	70,173	(8,146)	(2,603)	(2,314)	767	91	-	
9193 Yates Center Public Library	34,404	23,457	14,207	1,240	947	(104)	179	34	-	
9194 Overbrook Public Library	45,933	31,318	18,968	2,660	2,716	201	812	169	-	
9195 Franklin County RWD 6	170,936	116,549	70,587	2,954	556	(4,030)	(2,351)	(543)	-	
9196 Public Wholesale Water Supply 11	241,052	164,356	99,541	9,655	8,407	2,780	746	(314)	-	
9197 Public Wholesale Water Supply 12	217,625	148,383	89,867	11,315	6,152	50	5,623	1,730	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9198 Pawnee Mental Health Services Inc	\$ 8,051,783	\$ 5,489,930	\$ 3,324,933	\$ 32,426	\$ 40,250	\$ (113,486)	\$ 25,909	\$ 10,286	\$ -	
9199 Topeka Association for Retarded Citizens	3,549,277	2,419,996	1,465,651	(34,507)	(21,270)	(61,764)	(10,309)	(1,684)	-	
9200 North Central Regional Planning Commission	921,605	628,376	380,571	28,715	20,326	(3,771)	4,621	972	-	
9201 Coffeyville Regional Medical Center Inc	21,185,499	14,444,863	8,748,417	949,933	815,865	255,051	91,944	(9,698)	-	
9202 Kansas Public Telecommunications	1,046,179	713,314	432,013	2,699	677	(12,319)	12,563	2,967	-	
9204 Elk County Council on Aging	87,287	59,515	36,045	(1,368)	(1,488)	(5,443)	(5,082)	(952)	-	
9205 City of La Harpe	130,461	88,952	53,873	5,384	2,801	826	(1,816)	(776)	-	
9206 City of Offerle	39,535	26,956	16,326	(257)	(1,384)	(358)	(313)	(29)	-	
9207 Wabaunsee County Extension Council	40,107	27,346	16,562	2,273	1,511	979	592	91	-	
9208 Cowley County Council on Aging	197,061	134,361	81,375	10,007	6,756	(3,963)	1,589	655	-	
9209 McPherson County Council on Aging	93,174	63,529	38,476	1,913	576	(1,681)	(624)	(128)	-	
9210 Center Twp Reno County	39,657	27,040	16,376	1,147	780	(59)	80	(25)	-	
9211 RWD 5 Anderson Co	90,926	61,996	37,547	4,801	3,726	1,259	1,868	432	-	
9212 RWD 3 Cowley Co	98,776	67,348	40,789	8,520	3,578	126	(358)	(174)	-	
9213 RWD 6 Crawford Co	66,947	45,647	27,646	2,544	1,824	(73)	250	43	-	
9214 RWD 1 Woodson Co	131,667	89,774	54,371	897	(711)	(3,936)	(1,207)	(36)	-	
9215 Kansas Bostwick Irrigation District 2	619,555	422,430	255,841	14,458	9,717	(4,510)	582	(481)	-	
9216 Greeley County Library	57,135	38,956	23,594	4,084	1,435	(951)	(182)	(16)	-	
9217 Haskell Township Library	60,058	40,950	24,801	2,573	1,697	(48)	239	31	-	
9218 City of Kensington	75,881	51,737	31,334	3,513	2,415	281	25	(214)	-	
9219 City of Mound Valley	50,103	34,162	20,690	1,116	417	(636)	(762)	(359)	-	
9220 Kanwaka Township	121,119	82,582	50,015	2,806	1,857	(1,120)	218	40	-	
9221 Lincoln Township Dickinson County	33,913	23,123	14,004	4,376	2,123	644	241	(6)	-	
9222 Doniphan Co Conservation District	44,604	30,412	18,419	1,356	670	620	393	34	-	
9224 Gove County Medical Center	6,453,834	4,400,404	2,665,070	95,566	64,079	(67,034)	14,518	3,690	-	
9225 Bird City Housing Authority	36,734	25,046	15,169	315	1,000	(1,589)	(821)	(55)	-	
9226 Scott Recreation Commission	100,881	68,784	41,658	4,640	1,470	(696)	1,560	394	-	
9227 Labette Center for Mental Health Service	2,104,071	1,434,614	868,863	56,877	24,107	(45,676)	(17,705)	(2,300)	-	
9228 Cheney Recreation Commission	60,570	41,298	25,012	2,277	1,092	(125)	364	45	-	
9229 Douglass Public Library	31,685	21,604	13,084	964	306	(358)	(82)	(11)	-	
9230 Reno Township	105,276	71,780	43,473	6,944	6,466	472	(2,498)	(764)	-	
9231 City of Richmond	130,910	89,258	54,059	2,992	1,266	(2,029)	1,041	559	-	
9233 Iroquois Center for Human Development	1,299,680	886,158	536,694	26,363	12,530	(13,121)	17,924	5,711	-	
9234 Bert Nash Community Mental Health	8,052,989	5,490,752	3,325,431	246,341	156,636	(62,750)	39,974	15,698	-	
9235 City of Elwood	395,470	269,643	163,307	8,094	3,197	(2,880)	560	(55)	-	
9236 City of Elk City	85,304	58,163	35,226	3,010	2,490	1,153	2,453	529	-	
9237 Park Township	-	-	-	(4,258)	(5,228)	(5,102)	(4,932)	(1,120)	-	
9238 Unified Government of Wyandotte County	74,562,348	50,838,685	30,790,048	1,529,114	805,904	(596,959)	192,731	44,372	-	
9239 Creative Community Living Inc	-	-	-	(761,637)	(514,194)	(15,094)	-	-	-	
9240 Flint Hills Community Health Center Inc	6,371,658	4,344,374	2,631,136	460,651	324,731	27,545	2,553	(2,942)	-	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM  
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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9242 University of Kansas Hospital Authority	\$ 41,578,627	\$ 28,349,465	\$ 17,169,630	\$ (1,254,557)	\$ (783,547)	\$ (1,522,714)	\$ (869,586)	\$ (150,440)	\$ -	
9243 St Francis Housing Authority	23,978	16,349	9,902	1,186	728	(358)	(80)	(12)	-	
9244 Horton Housing Authority	132,648	90,443	54,776	4,929	3,524	(121)	755	132	-	
9245 Lawrence Housing Authority	2,087,268	1,423,157	861,924	(13,764)	(7,129)	(55,809)	(25,800)	(4,931)	-	
9246 Lincoln Housing Authority	79,560	54,246	32,854	1,477	75	(2,066)	(254)	121	-	
9247 City of Burden	123,572	84,255	51,028	5,037	2,986	(1,393)	(294)	70	-	
9248 City of Longton	75,492	51,473	31,174	1,429	727	(630)	(126)	(83)	-	
9249 City of Westmoreland	172,428	117,566	71,203	7,242	4,854	1,394	2,655	363	-	
9250 Consolidated RWD 2	231,403	157,777	95,556	426	(3,325)	(14,012)	(7,156)	(725)	-	
9251 Towanda Township	64,147	43,737	26,489	1,863	985	(485)	406	115	-	
9253 City of Herndon	44,318	30,217	18,301	1,476	911	(1,260)	(2,464)	(536)	-	
9254 Housing Authority of City of Galena	50,287	34,287	20,766	(2,565)	(3,352)	(4,787)	(3,850)	(850)	-	
9255 Atchison Housing Authority	432,899	295,163	178,763	11,262	7,676	(3,643)	576	149	-	
9256 Jetmore Public Library	28,844	19,666	11,911	1,421	610	(414)	(90)	16	-	
9257 Hays Housing Authority	57,197	38,998	23,619	1,727	1,026	(1,125)	(905)	(161)	-	
9258 Housing Authority of City of Belleville	79,151	53,968	32,685	(1,495)	(1,172)	(2,395)	(2,403)	(667)	-	
9259 Sharon Springs Housing Authority	17,641	12,028	7,285	(78)	(389)	(272)	483	256	-	
9260 Haysville Community Library	241,542	164,690	99,743	7,395	5,435	3,603	6,830	1,504	-	
9261 Hamilton County Library	117,030	79,794	48,327	3,671	2,287	(2,398)	(271)	(6)	-	
9262 Ellis Public Library	34,608	23,597	14,291	637	352	(434)	(59)	(16)	-	
9263 Bucklin Public Library	35,998	24,545	14,865	2,276	1,411	180	199	26	-	
9264 Elkhart Cemetery District	35,078	23,917	14,485	(1,906)	(2,333)	(1,667)	(124)	(15)	-	
9265 Ellis Recreation Commission	60,426	41,200	24,953	2,671	1,731	129	988	200	-	
9266 Clay County Conservation District	59,159	40,336	24,429	3,176	2,459	1,060	312	(162)	-	
9267 City of Linn Valley	185,920	126,765	76,774	13,674	8,647	925	1,801	334	-	
9268 City of Blue Mound	78,926	53,814	32,592	(662)	374	(188)	(1,124)	(250)	-	
9269 Kansas Workers Risk Cooperative for Counties	614,567	419,029	253,782	36,608	33,685	21,125	24,485	4,472	-	
9270 Manhattan Housing Authority	445,921	304,041	184,140	(17,571)	(14,861)	(19,097)	(10,291)	(1,877)	-	
9271 Norton Housing Authority	116,049	79,125	47,922	6,423	4,798	26	852	124	-	
9272 Topeka Housing Authority	2,432,900	1,658,819	1,004,651	(4,392)	11,380	(8,561)	17,453	2,830	-	
9275 City of Linwood	90,681	61,829	37,446	4,870	2,076	(16)	1,063	270	-	
9276 Lindsborg Community Library	30,745	20,963	12,696	1,575	1,100	(132)	(207)	(93)	-	
9277 City of North Newton	515,097	351,207	212,706	32,394	24,826	3,428	4,128	926	-	
9278 City of Arcadia	75,370	51,389	31,123	(2,932)	(4,742)	(4,318)	(2,752)	(667)	-	
9279 Four County Mental Health Center Inc	10,143,118	6,915,861	4,188,536	409,958	157,183	(315,793)	(174,913)	(29,753)	-	
9280 Disability Planning Organization of Kansas Inc	342,750	233,697	141,537	18,283	19,138	7,215	9,989	1,802	-	
9281 OCCK Inc	8,752,308	5,967,568	3,614,210	73,612	80,151	(110,981)	24,169	11,900	-	
9282 Housing Authority of Kansas City Kansas	5,679,064	3,872,144	2,345,133	3,244	(21,971)	(115,446)	(52,046)	(11,688)	-	
9283 Hoisington Recreation Commission	47,998	32,726	19,820	1,199	1,078	(170)	291	1	-	
9284 Cottonwood Inc	8,135,329	5,546,894	3,359,432	218,215	161,049	(61,205)	37,210	10,683	-	

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Employer	NPL Sensitivities			Schedule of Recognition of Deferred Outflows of Resources for Year						
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9285 Johnson Co Fire Dist No 2	\$ 1,783,112	\$ 1,215,775	\$ 736,325	\$ (120,043)	\$ (150,341)	\$ (219,191)	\$ (209,957)	\$ (48,082)	\$ -	
9286 Oskaloosa Public Library	34,976	23,848	14,443	900	255	(117)	254	30	-	
9287 Basehor Community Library	377,972	257,712	156,081	12,831	5,398	(3,805)	669	283	-	
9288 City of Gypsum	96,077	65,508	39,674	6,600	4,374	648	94	12	-	
9289 Greenleaf Housing Authority	30,009	20,461	12,392	2,276	1,341	481	606	136	-	
9292 Spring Hill Recreation Commission	282,569	192,664	116,685	17,008	14,095	5,076	5,542	1,073	-	
9293 RWD 4 Franklin Co	27,883	19,011	11,514	(7,613)	(6,605)	(8,277)	(4,484)	(563)	-	
9294 Mulvane Public Library	172,775	117,803	71,347	16,222	13,157	8,463	5,837	589	-	
9295 City of Prescott	72,385	49,354	29,891	3,535	2,497	(442)	269	55	-	
9296 Anderson County Extension Council	-	-	-	(4,486)	(3,980)	(1,271)	-	-	-	
9297 Thomas Co Economic Development Alliance	72,344	49,326	29,874	1,546	1,977	(607)	283	174	-	
9298 Housing Authority of City of Holton	76,800	52,365	31,714	2,256	994	(1,355)	26	100	-	
9299 City of Bentley	117,868	80,366	48,673	1,749	5,096	(1,915)	(1,779)	62	-	
9301 The Center for Counseling & Consultation	2,895,849	1,974,471	1,195,823	19,306	(37,838)	(112,429)	(48,799)	(6,589)	-	
9306 River Valley Extension District 4	276,232	188,343	114,068	7,045	4,060	(1,725)	43	(112)	-	
9307 Public Wholesale Water Supply District 13	204,890	139,700	84,608	8,027	3,360	(3,907)	(1,892)	(318)	-	
9308 Linn County Library District 1	26,350	17,966	10,881	848	652	(78)	83	11	-	
9309 Pleasanton Housing Authority	66,947	45,647	27,646	(389)	(399)	(781)	493	110	-	
9310 Public Housing Agency of S Hutchinson	216,153	147,379	89,259	5,839	5,195	(739)	2,085	787	-	
9311 Housing Authority of the City of Solomon	37,675	25,688	15,557	2,237	1,352	308	355	71	-	
9313 USD 350 Recreation Commission	43,787	29,855	18,081	925	560	(575)	(150)	(18)	-	
9314 Wellington Housing Authority	180,155	122,835	74,394	3,335	656	(4,194)	(1,471)	(279)	-	
9317 Nippawalla Township	22,875	15,597	9,446	(760)	(1,428)	(1,664)	514	387	-	
9318 Linn County Library District # 5	40,087	27,332	16,554	(2,586)	(3,350)	(2,947)	(329)	47	-	
9320 City of Vermillion	38,492	26,245	15,895	623	86	(697)	(128)	(16)	-	
9321 Public Wholesale Water Supply District # 20	144,606	98,597	59,714	(918)	(1,299)	(4,433)	(1,991)	(399)	-	
9322 Thomas County Historical Society	163,781	111,670	67,632	10,148	10,256	(1,079)	(2,169)	(176)	-	
9323 Phillips-Rooks Extension Dist # 5	62,634	42,706	25,864	2,393	3	(1,789)	(1,154)	(177)	-	
9329 Jefferson County Rural Water Dist No 13	139,987	95,447	57,807	(556)	(1,975)	(5,633)	(4,020)	(852)	-	
9330 Rose Hill Recreation Commission	154,398	105,273	63,758	4,715	2,441	(850)	1,662	399	-	
9339 Coffey County Conservation District	44,339	30,231	18,309	1,341	776	(403)	170	45	-	
9341 Meadowlark Extension District	258,121	175,994	106,589	14,237	10,294	1,920	3,293	446	-	
9342 Park City Public Library	89,127	60,769	36,804	6,194	5,670	2,623	1,661	297	-	
9347 Auburn Township	92,398	62,999	38,155	13,237	6,932	(540)	547	13	-	
9350 The Housing Authority of the City of Paola	219,056	149,359	90,458	8,958	6,257	(139)	1,380	223	-	
9351 The Housing Authority of the City of Phillipsburg	99,900	68,115	41,253	2,805	2,340	246	1,601	399	-	
9353 Equus Beds Groundwater Mgmt Dist # 2	262,352	178,879	108,337	11,140	8,860	(262)	2,165	259	-	
9354 Americus Township Library	19,215	13,102	7,935	781	711	(148)	49	10	-	
9360 Southeast Kansasworks Inc	1,150,821	784,662	475,224	139,339	136,631	57,664	9,632	1,111	-	
9362 Kansas Power Pool	1,026,882	700,156	424,044	81,537	58,868	20,170	22,230	4,144	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter	
9363 Osborne Housing Authority	\$ 71,833	\$ 48,978	\$ 29,663	\$ 1,475	\$ (28)	\$ (1,309)	\$ (153)	\$ 11	\$ -	
9365 Newton Housing Authority	278,031	189,569	114,811	890	(824)	(6,557)	(2,795)	(510)	-	
9366 Lincoln Carnegie Library	32,748	22,329	13,523	2,215	1,254	(189)	(171)	(50)	-	
9367 City of St George	236,248	161,080	97,557	13,859	7,793	1,737	4,930	1,135	-	
9370 Ashland Library	30,908	21,074	12,763	1,878	1,558	2	233	57	-	
9372 City of Otis	58,689	40,016	24,235	(732)	(496)	(1,187)	(675)	(140)	-	
9375 City of Chanute Housing Authority	248,901	169,708	102,782	228	(824)	(6,456)	(2,475)	(552)	-	
9382 Coffey County Housing Authority	78,374	53,438	32,364	1,214	960	(1,157)	(187)	(38)	-	
9383 Parsons Housing Authority	160,653	109,538	66,341	(2,371)	(2,211)	(7,232)	(3,404)	(562)	-	
9387 Hoxie Housing Authority	51,330	34,998	21,196	3,051	715	(214)	(966)	(348)	-	
9403 Strong City Housing Authority	28,823	19,652	11,902	(2,239)	(2,498)	(2,772)	(1,038)	(66)	-	
9404 Public Wholesale Water Supply District # 23	260,615	177,694	107,619	8,576	4,902	(4,034)	(407)	(7)	-	
9406 Stockton Recreation Commission	46,056	31,402	19,018	1,156	866	(108)	262	50	-	
9407 Unified Greeley County	1,604,510	1,094,000	662,572	41,297	11,825	(18,493)	1,297	469	-	
9408 Great Plains Development Authority	410,475	279,873	169,503	(6,609)	(24,815)	(37,766)	(29,237)	(5,680)	-	
9411 Horsethief Reservoir	101,597	69,271	41,954	4,687	3,245	(1,948)	1,351	570	-	
9412 City of Fontana	13,124	8,948	5,419	(2,444)	(2,557)	(1,842)	(1,135)	(298)	-	
9414 Valley Township	-	-	-	(5,031)	(4,251)	(1,303)	(231)	(91)	-	
9418 Garden City Housing Authority	200,393	136,633	82,751	4,916	2,202	(319)	675	(68)	-	
9424 Rural Water District # 5	318,016	216,832	131,323	1,365	(1,227)	(7,801)	(408)	298	-	
9425 Oaklawn Improvement District	121,078	82,554	49,998	504	(5,488)	(3,416)	(2,136)	(298)	-	
9427 Twin Creeks Extension District # 9	76,535	52,183	31,605	606	405	(1,559)	(1,009)	(243)	-	
9432 Graves Memorial Public Library	15,781	10,760	6,517	54	(282)	(498)	(279)	(68)	-	
9434 Pottawatomie Co RWD # 4	92,827	63,292	38,332	5,088	3,926	(1,056)	(1,766)	(270)	-	
9436 Neodesha Housing Authority	146,364	99,795	60,440	21,949	18,420	7,273	3,992	567	-	
9438 Palmyra Township	-	-	-	121	(2,250)	(4,757)	-	-	-	
9443 Minneha Township	105,031	71,613	43,372	3,394	2,286	70	393	14	-	
9447 Golden Prairie Extension District 12	186,840	127,392	77,154	12,753	9,416	1,971	3,876	1,109	-	
9448 Frontier Extension District # 11	215,724	147,087	89,082	14,051	12,105	1,683	(95)	(155)	-	
9449 Southwind Extension District # 10	123,102	83,934	50,834	6,023	3,699	(394)	434	89	-	
9451 Montgomery Co RWD # 12	30,826	21,018	12,730	1,756	925	(84)	120	20	-	
9455 Coffey County Fire District # 1	110,182	75,125	45,499	3,260	1,911	(46)	951	156	-	
9460 Liberal Housing Authority	248,165	169,206	102,478	(4,057)	6,412	807	3,758	809	-	
9463 City of Benton	160,163	109,203	66,138	24,402	22,750	18,958	20,589	4,725	-	
9468 Salt Creek Township	39,187	26,719	16,182	1,228	270	(636)	(120)	(12)	-	
9480 Clay Center Housing Authority	196,590	134,041	81,181	14,375	2,624	(1,995)	77	26	-	
9482 RWD # 1 Washington	184,489	125,790	76,183	14,193	5,015	(1,278)	(423)	(110)	-	
9484 Lakin Comanche Cemetery District	86,429	58,929	35,690	8,615	2,789	(409)	209	32	-	
9486 Chisholm Creek Utility Authority	267,422	182,336	110,430	21,318	4,744	(1,860)	1,425	518	-	
9490 City of Atlanta	32,278	22,008	13,329	2,328	283	(498)	(542)	(194)	-	

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	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
9491 Chapman Housing Authority	\$ 31,849	\$ 21,715	\$ 13,152	\$ 1,293	\$ (1,463)	\$ (1,045)	\$ 46	\$ 120	\$ -
9493 Downs Housing Authority	50,124	34,176	20,698	3,723	122	(1,112)	(517)	(140)	-
9494 Garfield Township	36,816	25,102	15,203	3,276	607	(397)	(191)	(58)	-
9495 Seneca Housing Authority	126,393	86,178	52,193	17,219	4,905	(4,264)	(1,503)	(204)	-
9497 Beck-Bookman Library	66,457	45,312	27,443	4,374	595	(931)	(122)	(18)	-
9499 Midway Extension District # 15	75,942	51,779	31,360	10,957	6,699	394	835	345	-
9510 Douglas County Conservation District	111,593	76,087	46,081	16,666	14,312	4,598	968	197	-
9515 Northeast Kansas Environmental Services	67,806	46,232	28,000	10,136	9,009	3,646	1,380	350	-
9516 Grant Township	113,494	77,383	46,867	16,954	14,221	4,126	663	23	-
9518 Hesston Recreation Commission	112,983	77,035	46,656	16,859	15,695	8,213	2,773	510	-
9519 Williamsport Township	88,555	60,379	36,568	13,237	11,021	2,914	575	94	-
9520 Clay Center Public Utilities Commission	1,557,146	1,061,706	643,014	232,742	187,905	28,961	(2,722)	374	-
9521 Hill City Housing Authority	36,346	24,782	15,009	5,429	4,504	1,218	111	(33)	-
9522 Wellsville Fire District	21,832	14,886	9,015	3,259	2,695	583	(11)	(5)	-
9523 Frontenac Housing Authority	10,487	7,150	4,330	1,597	1,490	1,241	1,348	311	-
9529 Butler County Fire District # 3	244,711	166,851	101,052	36,525	34,003	22,609	8,439	293	-
9534 Cowley Rural Water District # 5	188,598	128,591	77,880	28,552	26,609	22,143	19,356	3,654	-
9541 Lincoln Library	35,058	23,903	14,477	5,342	4,980	4,149	4,507	1,034	-
9544 Cottonwood Extension District	35,487	24,196	14,654	5,407	5,040	4,200	4,562	1,049	-
9547 Flint Hills Metropolitan Planning Organization	77,230	52,657	31,892	11,766	10,970	9,141	9,928	2,280	-
<b>Total Local Group</b>	<b>\$ 2,044,196,342</b>	<b>\$ 1,393,789,994</b>	<b>\$ 844,137,903</b>	<b>\$ 47,827,533</b>	<b>\$ 26,752,827</b>	<b>\$ (21,646,626)</b>	<b>\$ (831,820)</b>	<b>\$ (313,337)</b>	<b>\$ -</b>



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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)  
As of and for the year ended June 30, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,198,747	\$ 841,109	\$ 541,686	\$ 78,591	\$ 42,260	\$ 3,097	\$ 331	\$ (807)	\$ -
S367 Kansas State University	2,713,064	1,903,639	1,225,972	150,387	115,751	6,353	2,926	11	-
S379 Emporia State University	984,271	690,620	444,770	59,118	40,703	15,706	8,042	(35)	-
S385 Pittsburg State University	1,731,632	1,215,011	782,485	83,393	61,965	12,261	7,732	(264)	-
S682 Staff Benefits University of Kansas	4,698,117	3,296,465	2,122,972	291,927	208,706	45,128	52,029	9,449	-
S683 University of Kansas Medical Center	6,945,492	4,873,349	3,138,509	577,249	493,419	265,712	155,307	12,283	-
S715 Wichita State University	3,009,929	2,111,936	1,360,118	153,546	116,935	19,580	(946)	(3,999)	-
Other state agencies	112,118,984	78,669,014	50,664,011	5,651,578	4,430,950	1,445,963	586,565	(82,612)	-
4 Atchison County	4,048,793	2,840,862	1,829,557	495,426	413,244	315,219	255,254	44,328	-
12 Cherokee County	1,023,532	718,168	462,511	162,282	146,395	121,119	122,848	27,455	-
18 Cowley County	3,082,418	2,162,798	1,392,874	124,326	66,431	(14,168)	9,226	1,373	-
20 Dickinson County	2,778,696	1,949,690	1,255,629	167,904	105,552	27,784	29,837	5,133	-
22 Douglas County	17,052,404	11,964,930	7,705,592	597,490	381,932	44,841	147,616	29,791	-
25 Ellis County	7,205,715	5,055,937	3,256,098	370,326	239,706	58,047	66,168	8,823	-
28 Ford County	6,964,293	4,886,541	3,147,005	195,037	91,429	(23,102)	50,447	4,456	-
29 Franklin County	7,939,609	5,570,878	3,587,728	401,283	283,148	87,608	65,957	16,058	-
33 Gray County	1,393,627	977,847	629,748	71,365	44,710	8,632	14,652	2,369	-
37 Harvey County	3,224,734	2,262,656	1,457,184	193,224	129,920	37,774	51,575	11,697	-
41 Johnson County	131,472,039	92,248,210	59,409,215	5,630,689	4,373,868	1,062,586	1,404,583	273,857	-
42 Kearny County	2,544,651	1,785,471	1,149,870	92,394	50,837	(11,952)	7,822	1,354	-
45 Labette County	1,879,255	1,318,592	849,193	71,651	35,975	(2,297)	1,820	(414)	-
47 Leavenworth County	14,830,070	10,405,615	6,701,370	940,465	663,391	228,918	222,488	40,540	-
56 Miami County	8,951,581	6,280,935	4,045,015	536,947	390,329	157,198	114,445	10,373	-
61 Neosho County	1,859,124	1,304,466	840,096	100,879	45,307	13,963	5,882	(1,552)	-
66 Ottawa County	823,881	578,081	372,293	128,387	115,599	95,253	79,658	14,847	-
71 Reno County	6,464,032	4,535,530	2,920,949	251,136	160,312	60,777	52,375	1,141	-
74 Riley County	2,453,417	1,721,456	1,108,643	388,994	350,911	290,325	294,471	65,805	-
77 Russell County	1,095,788	768,867	495,161	28,647	710	(16,684)	8,549	2,674	-
80 Sedgwick County	88,459,930	62,068,485	39,973,025	3,502,083	2,178,628	36,919	345,804	21,277	-
81 Seward County	3,968,845	2,784,766	1,793,430	184,661	109,038	8,353	20,569	1,803	-
82 Shawnee County	11,952,035	8,386,223	5,400,852	(72,018)	(236,213)	(427,697)	(454,393)	(128,070)	-
88 Sumner County	2,989,867	2,097,859	1,351,053	192,448	105,259	27,231	34,808	5,185	-
97 City of Abilene	2,957,174	2,074,921	1,336,280	128,071	78,371	(77)	11,063	1,695	-
104 City of Arkansas City	6,941,433	4,870,501	3,136,675	228,559	179,203	69,353	62,357	5,037	-
107 City of Atchison	5,094,706	3,574,733	2,302,181	201,638	136,678	(5,229)	(72)	6,569	-
120 City of Chanute	4,610,435	3,234,941	2,083,350	154,849	91,683	(1,414)	23,411	3,849	-
126 City of Coffeyville	6,933,177	4,864,709	3,132,945	264,781	147,349	(21,595)	16,618	4,687	-
130 City of Dodge City	9,887,170	6,937,397	4,467,787	457,465	244,214	23,001	93,619	17,929	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
135 City of El Dorado	\$ 5,522,053	\$ 3,874,584	\$ 2,495,290	\$ 201,595	\$ 166,077	\$ 19,601	\$ 21,678	\$ 75	\$ -
141 City of Erie	248,498	174,361	112,291	3,114	(4,727)	(5,684)	(6,545)	(2,108)	-
142 City of Eudora	1,875,470	1,315,936	847,482	140,700	103,536	51,826	42,563	7,180	-
144 City of Fort Scott	3,874,676	2,718,691	1,750,877	199,211	127,948	30,925	25,254	132	-
147 City of Garden City	14,370,181	10,082,931	6,493,557	742,657	513,450	141,519	103,277	2,525	-
151 City of Girard	1,123,694	788,447	507,772	44,934	23,045	(314)	11,062	2,918	-
160 City of Hays	7,700,367	5,403,013	3,479,620	263,176	146,690	(5,529)	62,165	11,640	-
170 City of Hutchinson	26,273,506	18,434,976	11,872,398	1,027,936	609,997	1,719	18,166	(20,863)	-
177 City of Junction City	16,700,219	11,717,817	7,546,448	894,089	578,339	107,831	195,946	38,698	-
186 City of Lawrence	67,042,930	47,041,107	30,295,171	2,950,479	1,860,459	217,930	271,367	(14,363)	-
187 City of Leavenworth	15,896,003	11,153,534	7,183,041	607,289	338,983	(13,167)	148,761	34,180	-
188 City of Liberal	8,017,130	5,625,272	3,622,758	391,558	262,139	54,453	92,961	20,289	-
193 City of Marion	487,768	342,246	220,411	11,543	2,592	(6,109)	(5,122)	(1,177)	-
200 City of Minneola	76,630	53,768	34,627	12,149	10,960	9,068	9,197	2,057	-
208 City of Newton	14,414,475	10,114,010	6,513,572	638,623	381,776	32,980	116,888	23,041	-
211 City of Olathe	66,091,516	46,373,541	29,865,248	3,550,956	2,429,021	754,170	981,511	178,890	-
214 City of Oswego	532,638	373,729	240,687	22,245	13,299	819	2,795	278	-
215 City of Ottawa	8,134,022	5,707,290	3,675,579	410,702	266,891	40,044	53,317	9,303	-
217 City of Paola	2,179,919	1,529,554	985,056	70,983	30,928	(13,288)	2,795	(353)	-
218 City of Parsons	5,129,373	3,599,058	2,317,847	205,065	97,404	1,200	43,843	10,522	-
221 City of Pittsburg	10,655,457	7,476,471	4,814,958	483,898	327,379	16,284	19,441	(3,492)	-
235 City of Topeka	99,743,140	69,985,422	45,071,650	3,666,233	1,999,404	(335,123)	301,478	49,065	-
246 City of Wellington	4,964,717	3,483,526	2,243,442	205,303	124,969	20,825	22,097	1,783	-
248 City of Winfield	7,409,810	5,199,141	3,348,324	259,940	148,477	(52,901)	(11,973)	(6,808)	-
297 Clark County	621,486	436,070	280,835	13,814	2,625	(3,441)	4,617	680	-
301 Pottawatomie County	5,630,826	3,950,906	2,544,442	483,989	383,095	232,100	246,445	54,288	-
304 City of Augusta	3,324,732	2,332,820	1,502,370	485,176	388,707	95,870	(2,995)	(2,491)	-
307 City of Bonner Springs	3,747,841	2,629,697	1,693,564	120,319	38,766	(50,227)	(46,968)	(17,526)	-
314 City of Herington	888,292	623,276	401,399	19,170	7,600	(7,456)	510	(294)	-
318 City of Manhattan	13,197,174	9,259,883	5,963,502	659,415	407,279	78,712	105,873	11,213	-
319 City of McPherson	7,571,970	5,312,922	3,421,600	360,286	219,065	93,625	104,302	15,407	-
322 City of Salina	28,531,728	20,019,472	12,892,837	985,459	586,107	(33,058)	64,997	(8,863)	-
366 City of Concordia	2,288,364	1,605,645	1,034,059	208,073	112,432	6,542	15,330	4,039	-
385 City of Baldwin City	1,610,749	1,130,192	727,861	106,580	67,964	22,182	15,344	625	-
393 City of Emporia	13,452,351	9,438,929	6,078,810	553,331	381,701	61,931	134,842	24,386	-
395 City of Gardner	5,760,390	4,041,815	2,602,989	412,189	300,640	123,523	71,285	8,258	-
404 City of Rossville	238,968	167,673	107,984	10,504	6,507	684	1,208	32	-
406 City of Spring Hill	1,866,694	1,309,778	843,516	116,611	84,956	23,231	23,037	4,607	-
442 City of Belleville	225,899	158,503	102,079	35,817	32,311	26,732	27,114	6,059	-
459 City of Shawnee	32,949,436	23,119,186	14,889,098	1,799,931	1,295,550	462,974	411,701	58,038	-

**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, 2018

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows of Resources for Year					
	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1% Increase (8.75%)	2019	2020	2021	2022	2023	Thereafter
480 City of Lenexa	\$ 32,955,620	\$ 23,123,525	\$ 14,891,893	\$ 1,503,496	\$ 996,689	\$ 185,431	\$ 148,777	\$ (3,356)	\$ -
641 City of Moundridge	412,619	289,517	186,453	65,422	59,017	48,828	49,524	11,067	-
676 City of Mission	4,732,798	3,320,799	2,138,644	172,075	93,758	13,392	16,409	(322)	-
769 City of Roeland Park	2,213,462	1,553,090	1,000,213	68,543	47,688	(5,145)	8,743	2,699	-
1069 City of Merriam	5,837,184	4,095,698	2,637,690	(140,869)	(166,193)	(72,433)	52,611	7,106	-
4087 City of Overbrook	123,406	86,589	55,764	(1,573)	(3,353)	(4,926)	(6,449)	(934)	-
4126 City of Derby	9,739,547	6,833,816	4,401,079	458,820	295,504	31,048	53,733	10,798	-
4182 City of Leawood	22,518,355	15,800,150	10,175,531	974,933	620,259	41,734	131,020	26,389	-
4254 City of Fairway	1,861,743	1,306,304	841,279	90,389	64,944	30,470	40,905	7,058	-
4279 City of Victoria	378,020	265,241	170,819	21,658	13,666	3,096	3,153	218	-
4476 Johnson Co Consolidated Fire Dist No 2	16,571,739	11,627,669	7,488,391	752,337	506,966	96,110	151,461	26,270	-
4583 City of Overland Park	23,827,947	16,719,034	10,767,306	2,944,460	2,234,766	1,131,750	717,243	106,838	-
4612 City of Westwood	953,896	669,307	431,044	(4,420)	9	(8,781)	(2,904)	(1,004)	-
4808 Johnson Co Park & Recreation Dist	3,607,088	2,530,937	1,629,961	245,561	178,885	63,083	57,107	9,704	-
4809 City of Edwardsville	5,343,766	3,749,488	2,414,726	313,977	235,251	87,397	86,175	10,376	-
4810 City of Goddard	1,600,162	1,122,764	723,077	105,918	75,977	41,444	31,936	5,095	-
5242 City of Lansing	2,446,738	1,716,770	1,105,625	113,424	69,343	6,858	19,780	3,402	-
5553 Riley County Law Enforcement Agency	19,899,378	13,962,528	8,992,075	873,047	550,359	89,815	155,487	22,353	-
5621 Shawnee Heights Fire District	1,837,032	1,288,965	830,113	98,026	62,363	15,549	19,111	2,022	-
5686 City of Park City	1,967,610	1,380,586	889,118	75,102	54,979	7,509	3,223	(1,623)	-
9085 Johnson Co Fire Dist 1	5,480,433	3,845,381	2,476,483	330,105	269,235	132,085	129,219	23,582	-
9238 Unified Government of Wyandotte County	174,482,380	122,426,695	78,844,610	6,469,526	3,433,868	(334,729)	668,629	86,182	-
9247 City of Burden	83,692	58,723	37,819	1,783	598	48	12	(18)	-
9285 Johnson Co Fire Dist No 2	4,300,542	3,017,503	1,943,317	681,859	615,104	508,904	516,171	115,349	-
9290 City of Basehor	1,998,149	1,402,014	902,918	118,628	75,885	18,547	31,885	7,240	-
9316 City of Andover	6,466,185	4,537,041	2,921,922	433,854	319,553	128,584	115,789	18,675	-
9340 McPherson County Rural Fire Dist # 9	59,296	41,606	26,795	1,827	1,006	(221)	221	36	-
9364 Leavenworth Co Fire District # 1	1,568,416	1,100,489	708,731	124,681	98,483	44,351	31,569	5,150	-
9417 Northwest Consolidated Fire District	3,151,697	2,211,409	1,424,180	265,679	172,905	65,784	67,009	13,855	-
9455 Coffey County Fire District # 1	-	-	-	(85)	(372)	-	-	-	-
5543 City of Lake Quivira	234,319	164,411	105,883	35,100	31,462	21,267	9,554	894	-
240 City of Wakefield	21,722	15,241	9,816	320	2,173	1,045	(5,543)	(2,275)	-
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 1,371,328,700</b>	<b>\$ 962,201,690</b>	<b>\$ 619,672,158</b>	<b>\$ 63,805,823</b>	<b>\$ 42,519,723</b>	<b>\$ 8,655,383</b>	<b>\$ 10,972,567</b>	<b>\$ 1,448,791</b>	<b>\$ -</b>
<b>Judges Group:</b>									
Employer - State of Kansas	\$ 38,765,230	\$ 21,029,980	\$ 5,664,794	\$ 1,835,198	\$ 745,034	\$ (451,489)	\$ 96,551	\$ (104,377)	\$ -
<b>Total Pension Plan</b>	<b>\$ 12,239,681,040</b>	<b>\$ 8,900,507,111</b>	<b>\$ 6,079,734,189</b>	<b>\$ 230,195,220</b>	<b>\$ 120,830,198</b>	<b>\$ (104,642,090)</b>	<b>\$ 5,553,857</b>	<b>\$ (2,073,213)</b>	<b>\$ -</b>