

**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, 2014 and 2013

(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, 2014 and 2013, 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, 2014 and the net pension liability, as of June 30, 2013 (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. 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.

Opinions

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, 2014 and the employer and nonemployer allocations and net pension liability for the total of all participating entities for KPERS as of and for the year ended June 30, 2013, 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 the Kansas Public Employees Retirement System, as of and for the year ended June 30, 2014, and our report thereon, dated December 5, 2014, expressed an unmodified opinion on those statements.

Other Information

The schedules of net pension liability, deferred outflows of resources, and deferred inflows of resources by employer on pages 77 through 116 have not been subject to the auditing procedures applied in the audits of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer and nonemployer and accordingly, we do not express an opinion or provide any assurance on them.

Restriction on Use

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Audit Standards*, we have also issued our report dated August 14, 2015, on our consideration of the KPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KPERS' internal control over financial reporting.



CliftonLarsonAllen LLP

Denver, Colorado
August 14, 2015

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
State/school group:				
Nonemployer – State of Kansas:				
4930 North Central Kansas Technical College	\$ 395,976	0.087818%	\$ 359,395	0.088570%
4931 North West Kansas Technical College	328,647	0.072886	293,819	0.072410
5045 Allen County Community College	498,243	0.110499	438,821	0.108144
5046 Coffeyville Community College	613,962	0.136163	649,055	0.159955
5047 Garden City Community College	1,000,898	0.221976	944,875	0.232858
5048 Hutchinson Community College	2,034,862	0.451285	1,833,103	0.451755
5049 Kansas City Kansas Community College	2,915,278	0.646541	2,642,415	0.651204
5050 Neosho County Community College	728,088	0.161473	665,605	0.164033
5107 Cowley County Community College	1,137,981	0.252378	1,022,725	0.252043
5108 Barton County Community College	1,462,461	0.324340	1,316,270	0.324385
5109 Butler County Community College	2,610,516	0.578952	2,229,854	0.549531
5110 Colby Community College	511,312	0.113397	507,819	0.125148
5111 Independence Community College	592,896	0.131491	508,086	0.125214
5112 Labette Community College	672,976	0.149251	568,230	0.140036
5113 Pratt Community College	576,987	0.127962	537,421	0.132443
5177 Cloud County Community College	627,465	0.139157	572,831	0.141170
5178 Dodge City Community College	1,034,669	0.229466	846,177	0.208534
5179 Fort Scott Community College	595,847	0.132145	550,740	0.135726
5180 Highland Community College	779,932	0.172971	664,039	0.163648
5404 Seward County Community College/Area Technical Sch	866,860	0.192250	788,979	0.194438
5406 Johnson County Community College	8,827,291	1.957689	8,223,946	2.026731
5596 NW Kansas Education Service Center	849,204	0.188334	728,267	0.179476
5600 SC Kansas Special Education Coop	1,017,438	0.225644	956,102	0.235624
5604 ANW Special Education Coop	932,382	0.206781	794,643	0.195834
5608 Tri County Special Education Coop	850,862	0.188702	804,016	0.198144
5609 NE Kansas Education Service Center	862,550	0.191294	824,360	0.203157
5612 SE Kansas Education Service Center	1,979,013	0.438899	1,854,219	0.456959
5624 Reno County Education Coop	766,371	0.169963	737,579	0.181771
5626 High Plains Educational Coop	785,969	0.174310	702,915	0.173228
5634 SW Kansas Coop District 613	1,083,215	0.240232	1,008,132	0.248447
5638 East Central Kansas Coop in Education	547,673	0.121461	465,052	0.114609
5655 Brown Co Kansas Special Educ Coop	233,769	0.051845	214,084	0.052759
5657 Doniphan County Education Coop	187,238	0.041525	170,535	0.042027
5671 Marion County Special Education Coop	338,596	0.075093	324,449	0.079958
5682 Sedgwick Co Area Educ Serv Coop 618	2,455,999	0.544684	2,205,659	0.543568
5688 Sumner County Education Services	298,872	0.066283	268,561	0.066185
9034 Three Lakes Educational Cooperative	513,595	0.113903	496,403	0.122335
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	393,635	0.087299	329,701	0.081252
9047 SW Plains Regional Service Center	336,039	0.074526	302,543	0.074560
9053 SW Kansas Educational Consortium	17,935	0.003978	17,860	0.004401
9055 South Central Kansas Education Service	302,969	0.067192	260,934	0.064305
9056 Smoky Hill Education Service Center	173,808	0.038547	160,148	0.039467
9273 Nc Kansas Sp Ed Coop Interlocal 636	563,094	0.124881	495,899	0.122211
9274 Southeast Kansas Interlocal 637	1,465,588	0.325034	1,293,902	0.318873
9303 Wichita Area Technical College	988,793	0.219291	807,243	0.198939
9304 Manhattan Area Technical College	333,146	0.073884	307,285	0.075728
9305 Flint Hills Technical College	388,652	0.086194	339,989	0.083788
9395 Salina Area Technical College	223,690	0.049609	189,496	0.046700
9487 Western Kansas Com College Virtual Ed Consortium	34,551	0.007663	15,428	0.003802
Total nonemployer – State of Kansas	47,737,793	10.587141	43,239,609	10.656083

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
Employer – State of Kansas:				
S175 Kansas Housing Resource Corporation	\$ 237,343	0.052637%	\$ 214,590	0.052884%
S176 Kansas Development Finance Authority	74,659	0.016558	70,615	0.017403
S246 Fort Hays University	894,400	0.198357	820,046	0.202094
S276 Dept of Transportation	10,551,394	2.340055	10,067,113	2.480966
S367 Kansas State University	5,000,259	1.108942	4,562,255	1.124334
S379 Emporia State University	891,406	0.197693	836,002	0.206027
S385 Pittsburg State University	995,332	0.220742	922,825	0.227423
S450 Kansas Lottery	389,521	0.086387	372,085	0.091698
S561 Kansas Board of Regents	57,985	0.012860	60,264	0.014852
S682 Staff Benefits University of Kansas	4,097,902	0.908820	4,027,706	0.992599
S683 University of Kansas Medical Center	1,197,331	0.265540	1,207,168	0.297498
S715 Wichita State University	1,913,627	0.424398	1,815,924	0.447521
Other state agencies (less KPERS)	71,678,643	15.896671	66,395,076	16.362578
Total employer – State of Kansas	97,979,802	21.729660	91,371,669	22.517877
Other employers:				
4828 USD 202 Turner	2,373,909	0.526478	2,116,166	0.521514
4829 USD 203 Piper	893,806	0.198226	814,346	0.200690
4871 USD 205 Bluestem	294,161	0.065238	283,171	0.069785
4882 USD 204 Bonner Springs	1,323,542	0.293531	1,144,403	0.282030
4912 USD 206 Remington-Whitewater	368,078	0.081631	309,811	0.076351
4977 USD 209 Moscow	167,264	0.037095	159,231	0.039241
4978 USD 233 Olathe	18,496,869	4.102178	16,007,330	3.944889
4979 USD 242 Weskan	73,799	0.016367	64,543	0.015906
4980 USD 250 Pittsburg	1,613,672	0.357875	1,376,069	0.339122
4981 USD 253 Emporia	3,316,381	0.735497	2,927,626	0.721492
4982 USD 259 Wichita	32,282,173	7.159440	28,390,113	6.996535
4983 USD 260 Derby	3,912,771	0.867762	3,608,206	0.889216
4984 USD 262 Valley Center	1,208,327	0.267979	1,111,619	0.273950
4985 USD 265 Goddard	2,722,323	0.603748	2,464,176	0.607278
4986 USD 266 Maize	3,279,478	0.727312	2,987,688	0.736294
4987 USD 268 Cheney	438,925	0.097343	397,158	0.097877
4988 USD 290 Ottawa	1,562,461	0.346518	1,369,766	0.337569
4990 USD 314 Brewster	78,979	0.017516	67,837	0.016718
4991 USD 348 Baldwin City	703,613	0.156045	638,346	0.157316
4992 USD 349 Stafford	161,516	0.035821	145,842	0.035942
4993 USD 352 Goodland	556,790	0.123483	503,809	0.124160
4994 USD 359 Argonia Public Schools	119,406	0.026481	106,108	0.026150
4995 USD 363 Holcomb	577,466	0.128069	524,152	0.129173
4996 USD 371 Montezuma	155,937	0.034583	142,955	0.035230
4997 USD 373 Newton	2,420,881	0.536895	2,207,877	0.544115
4998 USD 376 Sterling	316,024	0.070087	280,989	0.069248
4999 USD 383 Manhattan	4,587,870	1.017483	3,393,840	0.836387
5000 USD 385 Andover	2,539,744	0.563256	2,232,976	0.550301
5001 USD 386 Madison-Virgil	165,171	0.036631	146,398	0.036079
5002 USD 390 Hamilton	74,462	0.016514	75,295	0.018556
5004 USD 394 Rose Hill	805,020	0.178535	712,095	0.175491
5005 USD 396 Douglass Public Schools	436,193	0.096738	414,304	0.102102
5006 USD 398 Peabody-Burns	194,303	0.043092	183,532	0.045230
5007 USD 399 Paradise	113,318	0.025131	103,373	0.025476
5008 USD 404 Riverton	480,836	0.106638	427,602	0.105379
5010 USD 409 Atchison Public Schools	946,118	0.209827	976,981	0.240770
5011 USD 420 Osage City	336,649	0.074661	344,050	0.084789
5012 USD 421 Lyndon	220,222	0.048840	190,194	0.046872
5013 USD 443 Dodge City	4,100,118	0.909311	3,692,033	0.909874
5014 USD 446 Independence	1,062,903	0.235727	989,015	0.243735
5015 USD 448 Inman	296,886	0.065842	267,723	0.065978
5016 USD 449 Easton	413,467	0.091697	371,486	0.091550
5017 USD 453 Leavenworth	3,670,190	0.813963	3,372,116	0.831033
5018 USD 456 Marais Des Cygnes Valley	191,614	0.042496	170,334	0.041978
5019 USD 470 Arkansas City	1,589,640	0.352545	1,299,693	0.320300

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
5020 USD 475 Geary Co	\$ 4,840,325	1.073472%	\$ 4,221,763	1.040422%
5021 USD 477 Ingalls	198,287	0.043975	185,048	0.045604
5022 USD 480 Liberal	2,962,052	0.656915	2,709,186	0.667659
5024 USD 215 Lakin	402,766	0.089324	403,274	0.099384
5025 USD 234 Fort Scott	1,137,770	0.252331	1,049,027	0.258525
5026 USD 251 North Lyon	281,790	0.062495	277,590	0.068410
5027 USD 261 Haysville	3,343,251	0.741456	2,977,379	0.733753
5028 USD 267 Renwick	871,916	0.193371	796,144	0.196204
5029 USD 288 Central Heights	364,572	0.080854	332,811	0.082019
5031 USD 305 Salina	5,897,207	1.307864	5,265,725	1.297699
5032 USD 361 Anthony-Harper	535,236	0.118703	458,334	0.112953
5033 USD 378 Riley Co	339,327	0.075255	290,330	0.071550
5034 USD 403 Otis-Bison	184,315	0.040877	156,121	0.038475
5035 USD 413 Chanute	961,845	0.213315	839,164	0.206806
5036 USD 415 Hiawatha	494,789	0.109733	469,674	0.115748
5037 USD 418 McPherson	1,907,107	0.422952	1,714,907	0.422626
5038 USD 422 Kiowa County	281,487	0.062427	244,254	0.060195
5039 USD 439 Sedgwick Public Schools	285,065	0.063221	264,685	0.065230
5040 USD 445 Coffeyville	921,706	0.204413	775,044	0.191004
5041 USD 457 Garden City	5,007,309	1.110505	4,567,770	1.125693
5042 USD 458 Basehor-Linwood	862,467	0.191275	929,914	0.229170
5043 USD 465 Winfield	1,974,631	0.437927	1,822,308	0.449094
5056 USD 223 Barnes	246,763	0.054726	221,396	0.054561
5057 USD 258 Humboldt	377,065	0.083624	326,406	0.080440
5058 USD 273 Beloit	822,116	0.182326	713,616	0.175865
5059 USD 284 Chase County	237,020	0.052566	221,343	0.054548
5060 USD 285 Cedar Vale	99,897	0.022155	99,179	0.024442
5061 USD 286 Chautauqua County	239,444	0.053103	216,389	0.053327
5062 USD 287 West Franklin	434,446	0.096350	385,911	0.095105
5063 USD 327 Ellsworth	348,481	0.077285	313,855	0.077347
5064 USD 338 Valley Falls	259,888	0.057637	227,081	0.055962
5065 USD 342 McLouth	262,614	0.058242	234,933	0.057898
5066 USD 380 Vermillion	350,053	0.077634	310,908	0.076621
5067 USD 389 Eureka	482,846	0.107084	431,760	0.106404
5068 USD 417 Council Grove	552,227	0.122471	442,460	0.109041
5069 USD 440 Halstead	434,290	0.096315	385,573	0.095022
5070 USD 464 Tonganoxie	962,997	0.213570	870,528	0.214535
5072 USD 482 Dighton	152,915	0.033913	135,073	0.033288
5073 USD 487 Herington	285,441	0.063304	271,175	0.066829
5076 USD 217 Rolla	157,141	0.034850	147,465	0.036342
5077 USD 218 Elkhart	431,898	0.095785	363,311	0.089535
5078 USD 226 Meade	277,673	0.061581	249,909	0.061588
5079 USD 235 Uniontown	304,965	0.067634	300,961	0.074170
5080 USD 252 Southern Lyon County	312,456	0.069296	269,831	0.066498
5081 USD 254 Barber County North	297,178	0.065907	253,359	0.062438
5082 USD 269 Palco	126,721	0.028104	112,786	0.027795
5083 USD 270 Plainville	223,390	0.049543	194,922	0.048037
5087 USD 281 Hill City	221,855	0.049202	186,077	0.045857
5088 USD 289 Wellsville	472,787	0.104853	446,691	0.110084
5089 USD 298 Lincoln	237,884	0.052757	202,004	0.049782
5090 USD 303 Ness City	167,439	0.037134	138,410	0.034110
5092 USD 321 Kaw Valley	801,500	0.177754	692,074	0.170557
5093 USD 322 Onaga-Havensville-Wheaton	184,650	0.040951	165,031	0.040671
5095 USD 329 Mill Creek Valley	364,757	0.080895	319,549	0.078751
5096 USD 346 Jayhawk	316,308	0.070150	288,321	0.071055
5098 USD 360 Caldwell	167,685	0.037189	147,701	0.036400
5099 USD 365 Garnett	637,290	0.141336	567,403	0.139832
5100 USD 367 Osawatomie	679,739	0.150750	591,894	0.145868
5101 USD 372 Silver Lake	443,970	0.098462	395,356	0.097433
5102 USD 379 Clay Center	973,186	0.215830	1,029,585	0.253734
5103 USD 382 Pratt	624,860	0.138579	563,856	0.138958
5104 USD 419 Canton-Galva	266,672	0.059142	244,284	0.060202
5105 USD 459 Bucklin	170,529	0.037819	154,570	0.038093

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
5106 USD 483 Kismet-Plains	\$ 492,974	0.109330%	\$ 453,711	0.111814%
5116 USD 210 Hugoton	667,028	0.147931	618,616	0.152453
5117 USD 212 Northern Valley	161,328	0.035779	135,485	0.033389
5118 USD 214 Ulysses	921,764	0.204426	855,277	0.210777
5119 USD 219 Minneola	162,929	0.036134	144,413	0.035590
5120 USD 231 Gardner	3,236,210	0.717717	2,863,819	0.705767
5122 USD 255 South Barber County	166,473	0.036920	151,426	0.037318
5123 USD 256 Marmaton Valley	181,129	0.040170	171,682	0.042310
5125 USD 320 Wamego	1,168,307	0.259103	1,024,305	0.252432
5127 USD 332 Cunningham	145,233	0.032209	158,284	0.039008
5128 USD 335 North Jackson	210,489	0.046682	193,192	0.047611
5129 USD 337 Royal Valley	567,950	0.125958	533,810	0.131554
5130 USD 343 Pery	585,097	0.129761	494,903	0.121965
5131 USD 364 Marysville	600,692	0.133220	549,984	0.135540
5132 USD 368 Paola	2,048,994	0.454419	1,855,631	0.457307
5133 USD 381 Spearville-Windthors	189,937	0.042124	163,986	0.040413
5134 USD 393 Solomon	214,128	0.047489	185,874	0.045807
5135 USD 402 Augusta	1,083,211	0.240231	921,745	0.227157
5137 USD 432 Victoria	159,473	0.035367	143,677	0.035408
5138 USD 454 Burlingame Public Schools	172,776	0.038318	153,626	0.037860
5140 USD 463 Udall	227,069	0.050359	191,466	0.047185
5141 USD 467 Wichita County Schools	295,218	0.065473	274,258	0.067589
5142 USD 474 Haviland	72,952	0.016179	62,797	0.015476
5143 USD 211 Norton	418,479	0.092809	381,970	0.094134
5144 USD 216 Deerfield	228,219	0.050614	206,640	0.050925
5145 USD 227 Jetmore	182,061	0.040377	162,790	0.040118
5147 USD 232 De Soto	3,802,952	0.843407	3,417,599	0.842242
5148 USD 239 North Ottawa County	388,462	0.086152	342,151	0.084321
5149 USD 244 Burlington	700,502	0.155355	651,162	0.160474
5150 USD 257 Iola	787,187	0.174580	716,764	0.176641
5151 USD 274 Oakley	258,243	0.057272	234,245	0.057728
5152 USD 282 West Elk	425,985	0.094474	377,241	0.092968
5153 USD 283 Elk Valley	142,337	0.031567	120,327	0.029654
5154 USD 299 Sylvan Grove	143,055	0.031726	132,193	0.032578
5155 USD 311 Pretty Prairie	192,231	0.042632	165,880	0.040880
5156 USD 315 Colby	559,751	0.124140	482,810	0.118985
5157 USD 326 Logan	114,501	0.025394	113,134	0.027881
5158 USD 331 Kingman-Norwich	535,440	0.118748	488,856	0.120475
5159 USD 333 Concordia	819,766	0.181805	767,783	0.189214
5160 USD 347 Kinsley-Offlerle	233,833	0.051859	214,028	0.052746
5161 USD 356 Conway Springs	300,381	0.066618	272,761	0.067220
5162 USD 377 Atchison Co Community	348,274	0.077239	326,474	0.080457
5163 USD 395 LaCrosse	201,103	0.044600	181,219	0.044660
5164 USD 412 Hoxie Community Schools	208,638	0.046271	188,187	0.046377
5166 USD 429 Troy	187,976	0.041689	162,739	0.040106
5167 USD 430 South Brown County	414,789	0.091991	371,119	0.091460
5168 USD 431 Hoisington	377,960	0.083823	315,792	0.077825
5171 USD 444 Little River	217,056	0.048138	191,237	0.047129
5172 USD 447 Cherryvale	510,836	0.113292	462,207	0.113908
5173 USD 452 Stanton Co	259,510	0.057553	250,674	0.061777
5174 USD 460 Hesston	425,487	0.094363	388,912	0.095845
5175 USD 462 Central	231,586	0.051360	209,560	0.051645
5176 USD 469 Lansing	1,089,536	0.241634	895,052	0.220579
5185 USD 229 Blue Valley	15,082,964	3.345053	12,586,699	3.101900
5186 USD 237 Smith Center	253,115	0.056135	230,087	0.056703
5187 USD 240 Twin Valley	345,357	0.076592	298,030	0.073447
5188 USD 271 Stockton	179,795	0.039874	162,609	0.040074
5189 USD 291 Grinnell	68,241	0.015134	61,296	0.015106
5190 USD 297 St Francis Schools	193,338	0.042878	182,589	0.044998
5191 USD 309 Nickerson	674,244	0.149532	565,891	0.139460
5192 USD 310 Fairfield	255,093	0.056574	198,207	0.048847
5193 USD 313 Buhler	1,109,775	0.246122	1,081,894	0.266625
5195 USD 323 Rock Creek	480,783	0.106627	423,955	0.104481

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
5196 USD 341 Oskaloosa	\$ 267,465	0.059318%	\$ 247,815	0.061072%
5197 USD 351 Macksville	213,633	0.047379	189,967	0.046816
5198 USD 353 Wellington	901,445	0.199920	1,009,766	0.248849
5199 USD 355 Ellinwood	269,909	0.059860	219,773	0.054161
5200 USD 362 Prairie View	764,922	0.169642	600,541	0.147999
5201 USD 369 Burrton	190,478	0.042244	164,123	0.040447
5202 USD 392 Osborne County	194,032	0.043032	169,695	0.041820
5203 USD 400 Smoky Valley	517,381	0.114743	488,001	0.120264
5204 USD 405 Lyons	766,263	0.169939	687,793	0.169502
5205 USD 408 Marion	314,058	0.069651	297,655	0.073355
5206 USD 410 Durham Hillsboro Lehigh	362,827	0.080467	327,483	0.080706
5207 USD 416 Louisburg	783,079	0.173669	717,483	0.176818
5208 USD 423 Moundridge	219,179	0.048609	158,081	0.038958
5210 USD 428 Great Bend	2,373,409	0.526367	2,116,107	0.521499
5212 USD 434 Santa Fe Trail	569,342	0.126267	493,091	0.121519
5213 USD 436 Caney Valley	450,712	0.099958	393,974	0.097092
5214 USD 450 Shawnee Heights	2,104,750	0.466785	1,893,606	0.466665
5215 USD 466 Scott Co	546,838	0.121276	487,932	0.120247
5216 USD 473 Chapman	664,425	0.147354	557,803	0.137466
5217 USD 476 Copeland	95,927	0.021274	86,545	0.021328
5218 USD 481 Rural Vista	213,365	0.047319	197,969	0.048788
5219 USD 241 Wallace County Schools	158,704	0.035197	140,408	0.034603
5220 USD 243 Lebo-Waverly	413,501	0.091705	375,176	0.092459
5222 USD 307 Ell-Saline	270,712	0.060038	251,425	0.061962
5223 USD 339 Jefferson County North	288,048	0.063882	259,634	0.063985
5226 USD 272 Waconda	197,412	0.043781	169,266	0.041714
5227 USD 275 Triplains	67,952	0.015070	59,240	0.014599
5228 USD 292 Wheatland	103,151	0.022877	87,766	0.021629
5229 USD 294 Oberlin	263,313	0.058397	248,003	0.061119
5230 USD 312 Haven	560,324	0.124267	497,669	0.122647
5231 USD 336 Holton	1,076,140	0.238663	917,325	0.226068
5233 USD 437 Auburn-Washburn	3,585,274	0.795131	3,225,749	0.794962
5235 USD 479 Crest	159,061	0.035276	143,479	0.035359
5236 USD 330 Mission Valley	376,622	0.083526	331,384	0.081667
5237 USD 334 Southern Cloud County	189,439	0.042013	178,945	0.044100
5238 USD 387 Altoona-Midway	136,850	0.030350	136,857	0.033727
5239 USD 401 Chase Raymond	129,248	0.028664	108,987	0.026859
5240 USD 494 Syracuse	290,780	0.064488	263,372	0.064906
5241 USD 300 Commanche County	160,034	0.035492	131,134	0.032317
5250 USD 306 SE of Saline	409,664	0.090854	379,070	0.093419
5251 USD 384 Blue Valley	145,617	0.032294	124,837	0.030765
5267 USD 397 Centre	136,658	0.030308	124,874	0.030774
5268 USD 220 Ashland	157,091	0.034839	141,023	0.034754
5270 USD 224 Clifton-Clyde	200,835	0.044541	181,685	0.044775
5271 USD 225 Fowler	127,245	0.028220	118,050	0.029093
5272 USD 230 Spring Hill	1,634,798	0.362560	1,362,938	0.335886
5274 USD 249 Frontenac	443,466	0.098351	410,818	0.101243
5275 USD 263 Mulvane	1,085,402	0.240717	1,006,512	0.248047
5276 USD 264 Clearwater	626,581	0.138961	564,562	0.139132
5278 USD 293 Quinter	181,155	0.040176	161,195	0.039725
5280 USD 308 Hutchinson	3,147,218	0.697980	2,866,276	0.706373
5281 USD 316 Golden Plains	118,400	0.026258	119,661	0.029490
5283 USD 325 Phillipsburg	331,568	0.073534	310,351	0.076484
5284 USD 340 Jefferson West	430,744	0.095529	385,613	0.095031
5285 USD 344 Pleasanton	217,955	0.048337	193,963	0.047801
5286 USD 350 St John-Hudson	239,350	0.053082	203,532	0.050159
5287 USD 357 Belle Plaine	379,806	0.084232	345,466	0.085138
5288 USD 358 Oxford	208,138	0.046160	185,314	0.045669
5289 USD 366 Woodson	276,247	0.061265	240,365	0.059236
5291 USD 374 Sublette	405,887	0.090016	378,959	0.093392
5292 USD 375 Circle	1,093,210	0.242449	1,019,650	0.251285
5293 USD 388 Ellis	241,970	0.053663	214,295	0.052811
5294 USD 407 Russell County	528,089	0.117118	472,907	0.116544

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
5295 USD 411 Goessel	\$ 160,789	0.035659%	\$ 155,016	0.038203%
5296 USD 435 Abilene	810,379	0.179723	740,987	0.182611
5297 USD 461 Neodesha	441,286	0.097867	392,682	0.096774
5298 USD 468 Healy	68,882	0.015276	70,888	0.017470
5299 USD 471 Dexter	114,259	0.025340	101,408	0.024991
5300 USD 484 Fredonia	405,900	0.090019	364,109	0.089732
5302 USD 489 Hays	2,054,618	0.455667	1,892,148	0.466306
5303 USD 490 El Dorado	2,620,098	0.581077	2,292,620	0.564999
5304 USD 491 Eudora	853,533	0.189294	745,375	0.183692
5305 USD 492 Flinthills	175,028	0.038817	141,030	0.034756
5306 USD 495 Fort Larned	851,291	0.188797	779,959	0.192215
5307 USD 496 Pawnee Heights	89,441	0.019836	80,658	0.019878
5308 USD 497 Lawrence	7,015,753	1.555932	6,107,948	1.505259
5309 USD 499 Galena	487,732	0.108168	423,963	0.104483
5310 USD 502 Lewis	67,157	0.014894	58,208	0.014345
5312 USD 345 Seaman	2,364,672	0.524430	2,132,017	0.525420
5313 USD 438 Skyline	250,954	0.055656	225,747	0.055634
5314 USD 501 Topeka Public Schools	9,803,916	2.174282	8,592,687	2.117605
5316 USD 208 Trego County	236,726	0.052500	240,932	0.059376
5317 USD 246 Arma	326,893	0.072497	295,737	0.072882
5318 USD 247 Cherokee	452,851	0.100432	393,071	0.096869
5319 USD 248 Girard	520,674	0.115473	472,156	0.116359
5320 USD 426 Pike Valley	173,464	0.038470	154,596	0.038099
5321 USD 498 Valley Heights	260,480	0.057768	219,269	0.054037
5322 USD 504 Oswego	299,606	0.066446	269,634	0.066449
5324 USD 500 Kansas City	15,433,969	3.422897	13,158,138	3.242726
5329 USD 245 Leroy-Gridley	153,469	0.034036	167,737	0.041338
5330 USD 493 Columbus	743,458	0.164882	640,234	0.157781
5331 USD 503 Parsons	775,841	0.172064	718,075	0.176964
5332 USD 506 Labette County	815,693	0.180902	727,254	0.179226
5333 USD 505 Chetopa	299,850	0.066500	270,661	0.066702
5337 USD 207 Fort Leavenworth	979,254	0.217176	907,921	0.223750
5366 USD 508 Baxter Springs	636,878	0.141245	590,200	0.145450
5367 USD 507 Satanta	234,482	0.052003	218,940	0.053956
5368 USD 101 Erie-St Paul	345,049	0.076524	279,591	0.068903
5405 USD 511 Attica	102,279	0.022683	90,653	0.022341
5409 USD 200 Greeley Co	151,883	0.033684	138,095	0.034032
5410 USD 509 South Haven	158,918	0.035244	150,228	0.037023
5430 USD 512 Shawnee Mission	17,097,029	3.791726	15,985,440	3.939494
5436 USD 102 Cimarron-Ensign	399,841	0.088675	360,604	0.088868
5590 USD 103 Cheylin	107,195	0.023773	96,833	0.023864
5696 Kansas State H S Activities Assoc	148,791	0.032998	136,364	0.033606
9291 USD 105 Rawlins County	227,031	0.050350	198,496	0.048918
9302 USD 106 Western Plains	123,814	0.027459	100,844	0.024852
9332 USD 107 Rock Hills	195,534	0.043365	180,318	0.044438
9333 USD 108 Washington County	240,015	0.053230	239,478	0.059018
9335 USD 109 Republic County	270,586	0.060010	252,632	0.062259
9389 USD 110 Thunder Ridge	207,529	0.046025	182,826	0.045056
9410 USD 111 Doniphan West	251,718	0.055825	228,763	0.056377
9444 USD 114 Riverside	391,196	0.086758	363,662	0.089622
9445 USD 112 Central Plains	439,591	0.097491	400,563	0.098716
9446 USD 113 Prairie Hills	709,961	0.157453	664,331	0.163719
9461 USD 115 Nemaha Central Schools	471,971	0.104672	447,472	0.110276
Total state/school group	450,903,633	100.000000	405,773,909	100.000000
Local group:				
Employer number:				
2 Allen County	297,395	0.215980	302,627	0.245870
3 Anderson County	229,564	0.166719	200,388	0.162806
4 Atchison County	347,591	0.252435	311,113	0.252765
5 Barber County	169,063	0.122780	142,109	0.115457
6 Barton County	561,558	0.407826	508,745	0.413331
7 Bourbon County	226,345	0.164381	198,657	0.161399

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
8 Brown County	\$ 208,843	0.151670%	\$ 197,931	0.160810%
9 Butler County	1,208,313	0.877526	1,123,650	0.912912
10 Chase County	143,050	0.103889	146,075	0.118679
11 Chautauqua County	134,333	0.097558	126,656	0.102902
12 Cherokee County	358,161	0.260111	324,881	0.263950
13 Cheyenne County	101,881	0.073990	97,362	0.079102
14 Clay County	278,126	0.201987	242,306	0.196862
15 Cloud County	276,431	0.200756	243,825	0.198096
16 Coffey County	533,477	0.387433	434,784	0.353241
17 Comanche County	110,140	0.079988	103,684	0.084238
18 Cowley County	415,366	0.301656	345,444	0.280657
19 Crawford County	1,021,173	0.741618	941,089	0.764590
20 Dickinson County	369,589	0.268411	313,959	0.255077
21 Doniphan County	190,330	0.138225	163,874	0.133140
22 Douglas County	1,240,735	0.901073	1,086,386	0.882637
23 Edwards County	124,473	0.090397	106,308	0.086370
24 Elk County	112,484	0.081690	104,479	0.084884
25 Ellis County	449,966	0.326784	413,149	0.335664
26 Ellsworth County	185,941	0.135038	157,387	0.127869
27 Finney County	1,064,623	0.773173	960,009	0.779962
28 Ford County	560,716	0.407215	494,001	0.401352
29 Franklin County	495,787	0.360061	457,332	0.371561
30 Geary County	673,383	0.489038	605,400	0.491859
31 Gove County	113,919	0.082733	99,975	0.081225
32 Graham County	154,180	0.111972	136,469	0.110875
33 Gray County	187,612	0.136252	167,087	0.135750
34 Greenwood County	155,644	0.113035	139,304	0.113178
35 Hamilton County	124,243	0.090230	106,962	0.086902
36 Harper County	343,673	0.249589	297,491	0.241697
37 Harvey County	425,281	0.308856	381,945	0.310312
38 Jackson County	305,588	0.221931	277,394	0.225369
39 Jefferson County	574,049	0.416898	520,157	0.422603
40 Jewell County	188,244	0.136711	159,769	0.129805
41 Johnson County	10,328,077	7.500666	9,139,131	7.425106
42 Kearny County	164,278	0.119305	152,182	0.123641
43 Kingman County	204,179	0.148283	181,874	0.147764
44 Kiowa County	174,670	0.126853	159,555	0.129631
45 Labette County	274,069	0.199040	248,687	0.202046
46 Lane County	127,605	0.092672	109,222	0.088738
47 Leavenworth County	822,985	0.597685	726,147	0.589960
48 Lincoln County	147,396	0.107045	136,852	0.111186
49 Linn County	283,127	0.205618	243,302	0.197671
50 Logan County	86,505	0.062823	76,846	0.062434
51 Lyon County	719,138	0.522267	648,959	0.527248
52 McPherson County	587,798	0.426883	522,357	0.424390
53 Marion County	275,652	0.200190	250,469	0.203494
54 Marshall County	230,387	0.167316	204,866	0.166444
55 Meade County	183,151	0.133012	164,156	0.133369
56 Miami County	514,010	0.373295	471,964	0.383448
57 Mitchell County	278,466	0.202233	247,955	0.201452
58 Montgomery County	525,998	0.382001	472,085	0.383547
59 Morris County	140,296	0.101889	125,111	0.101647
60 Nemaha County	228,812	0.166173	191,075	0.155239
61 Neosho County	243,258	0.176664	203,510	0.165342
62 Ness County	153,671	0.111602	134,081	0.108934
63 Norton County	238,306	0.173068	216,815	0.176152
64 Osage County	294,888	0.214160	267,340	0.217201
65 Osborne County	160,917	0.116865	142,954	0.116143
66 Ottawa County	205,057	0.148921	192,813	0.156651
67 Pawnee County	228,457	0.165915	201,499	0.163708
68 Phillips County	216,779	0.157434	190,417	0.154705
69 Pratt County	357,056	0.259309	322,940	0.262373
70 Rawlins County	107,153	0.077819	95,347	0.077465

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations

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Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
71 Reno County	\$ 1,058,862	0.768989%	\$ 965,677	0.784567%
72 Republic County	202,291	0.146912	185,414	0.150640
73 Rice County	259,773	0.188658	229,178	0.186196
74 Riley County	871,519	0.632933	762,803	0.619741
75 Rooks County	202,877	0.147338	178,536	0.145052
76 Rush County	141,273	0.102598	123,856	0.100627
77 Russell County	233,262	0.169404	211,864	0.172129
78 Saline County	1,022,593	0.742649	873,675	0.709819
79 Scott County	126,103	0.091581	102,098	0.082950
80 Sedgwick County	7,439,437	5.402824	6,738,306	5.474554
81 Seward County	565,773	0.410888	498,833	0.405278
82 Shawnee County	3,226,589	2.343281	2,953,235	2.399363
83 Sheridan County	128,843	0.093571	110,257	0.089579
84 Sherman County	223,231	0.162120	183,023	0.148697
85 Smith County	196,623	0.142796	160,855	0.130687
86 Stanton County	196,549	0.142742	184,500	0.149897
87 Stevens County	259,775	0.188659	237,106	0.192637
88 Sumner County	487,565	0.354090	414,096	0.336433
89 Thomas County	202,197	0.146844	166,450	0.135233
90 Wabaunsee County	153,305	0.111336	136,340	0.110770
91 Wallace County	72,680	0.052783	61,302	0.049805
92 Washington County	171,678	0.124680	159,507	0.129592
93 Wichita County	97,578	0.070865	87,819	0.071349
94 Wilson County	224,889	0.163324	204,085	0.165809
95 Woodson County	129,916	0.094350	112,529	0.091424
97 City of Abilene	132,297	0.096080	122,984	0.099919
99 City of Alma	24,520	0.017807	27,554	0.022386
100 City of Alma	4,589	0.003333	4,128	0.003354
102 City of Altoona	7,247	0.005263	2,486	0.002020
103 City of Anthony	127,750	0.092777	119,553	0.097131
104 City of Arkansas City	234,292	0.170152	249,519	0.202722
105 City of Arma	40,684	0.029546	35,711	0.029013
106 City of Ashland	27,390	0.019892	24,166	0.019634
107 City of Atchison	208,369	0.151326	181,703	0.147625
108 City of Attica	22,355	0.016235	18,379	0.014932
109 City of Axtell	8,334	0.006052	7,565	0.006146
110 City of Belle Plaine	30,504	0.022153	28,887	0.023469
111 City of Bucklin	9,696	0.007042	9,123	0.007412
112 City of Buhler	30,129	0.021881	26,887	0.021844
113 City of Burlingame	32,330	0.023479	32,565	0.026458
114 City of Burlington	135,155	0.098155	119,684	0.097238
116 City of Burrton	22,147	0.016084	19,140	0.015550
117 City of Caney	68,378	0.049659	53,163	0.043192
118 City of Cawker City	18,631	0.013531	14,138	0.011486
119 City of Cedar Vale	11,002	0.007990	9,475	0.007698
120 City of Chanute	495,056	0.359530	427,530	0.347348
122 City of Cherryvale	62,466	0.045365	56,772	0.046125
123 City of Chetopa	40,683	0.029546	39,345	0.031966
124 City of Cimarron	42,093	0.030570	41,417	0.033649
125 City of Clay Center	223,813	0.162542	205,736	0.167151
126 City of Coffeyville	481,038	0.349350	437,125	0.355143
127 City of Colby	235,049	0.170702	209,341	0.170080
128 City of Colony	5,040	0.003660	4,053	0.003293
129 City of Council Grove	68,988	0.050102	65,916	0.053554
130 City of Dodge City	505,870	0.367384	461,156	0.374667
133 City of Edna	11,314	0.008217	10,931	0.008881
134 City of Effingham	8,133	0.005907	7,367	0.005985
135 City of El Dorado	328,694	0.238711	296,814	0.241147
137 City of Ellinwood	90,797	0.065941	84,357	0.068536
138 City of Ellis	50,693	0.036815	42,398	0.034446
139 City of Ellsworth	82,857	0.060174	72,168	0.058633
140 City of Enterprise	18,968	0.013775	17,086	0.013882
141 City of Erie	26,859	0.019506	26,339	0.021399

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142 City of Eudora	\$ 117,728	0.085499%	\$ 97,000	0.078808%
143 City of Florence	9,201	0.006682	8,951	0.007272
144 City of Fort Scott	164,492	0.119461	142,811	0.116027
145 City of Fredonia	90,196	0.065504	81,603	0.066299
146 City of Frontenac	88,503	0.064275	76,390	0.062063
147 City of Garden City	754,986	0.548302	665,484	0.540674
148 City of Garnett	201,888	0.146619	184,331	0.149760
149 City of Gas	10,033	0.007286	8,764	0.007120
150 City of Geneseo	752	0.000546	5,051	0.004104
151 City of Girard	79,999	0.058099	76,239	0.061941
152 City of Glasco	8,742	0.006349	7,646	0.006212
153 City of Goodland	168,038	0.122036	152,408	0.123824
155 City of Greensburg	51,887	0.037682	47,344	0.038465
156 City of Grenola	3,344	0.002429	2,901	0.002357
158 City of Hanover	6,273	0.004556	5,077	0.004125
159 City of Harper	36,571	0.026559	29,979	0.024357
160 City of Hays	455,895	0.331090	407,831	0.331343
162 City of Hesston	128,537	0.093349	114,060	0.092668
163 City of Hillsboro	107,041	0.077738	95,422	0.077526
164 City of Hoisington	107,568	0.078120	99,893	0.081158
165 City of Holton	168,814	0.122600	153,125	0.124407
166 City of Holyrood	11,690	0.008490	8,522	0.006924
167 City of Horton	54,573	0.039633	54,486	0.044267
168 City of Hugoton	121,012	0.087884	105,764	0.085928
169 City of Humboldt	72,653	0.052764	61,263	0.049773
170 City of Hutchinson	866,860	0.629549	794,751	0.645697
172 City of Iola	392,147	0.284793	322,881	0.262325
173 City of Jamestown	7,646	0.005553	7,457	0.006058
174 City of Jetmore	26,257	0.019069	19,876	0.016148
176 City of Johnson City	38,260	0.027786	37,621	0.030565
177 City of Junction City	290,649	0.211081	266,850	0.216803
179 City of Kingman	131,568	0.095550	119,693	0.097245
180 City of Kinsley	34,061	0.024736	30,222	0.024554
182 City of La Crosse	38,071	0.027649	38,663	0.031412
184 City of Lakin	63,566	0.046164	59,880	0.048650
185 City of Larned	201,438	0.146293	170,850	0.138808
186 City of Lawrence	2,236,460	1.624209	1,998,238	1.623473
187 City of Leavenworth	490,011	0.355866	444,105	0.360814
188 City of Liberal	456,064	0.331212	431,400	0.350492
189 City of Lindsborg	124,156	0.090167	110,084	0.089438
190 City of Lucas	10,304	0.007483	9,279	0.007539
191 City of Lyons	99,077	0.071954	81,442	0.066168
192 City of Madison	9,704	0.007047	8,604	0.006990
193 City of Marion	62,579	0.045447	54,053	0.043915
194 City of Marysville	113,534	0.082453	102,037	0.082900
195 City of Mayetta	2,707	0.001966	2,377	0.001931
196 City of McCune	4,966	0.003607	5,615	0.004562
197 City of Meade	59,951	0.043539	52,161	0.042378
198 City of Miltonvale	7,469	0.005424	6,933	0.005633
199 City of Minneapolis	80,928	0.058773	72,160	0.058627
200 City of Minneola	13,633	0.009901	11,400	0.009262
201 City of Montezuma	26,451	0.019210	22,319	0.018133
202 City of Moran	16,481	0.011969	14,851	0.012066
203 City of Morrill	5,163	0.003750	4,394	0.003570
205 City of Mulvane	319,369	0.231939	246,519	0.200285
206 City of Natoma	4,207	0.003055	3,577	0.002906
207 City of Neodesha	167,887	0.121926	151,613	0.123178
208 City of Newton	498,167	0.361789	432,414	0.351316
209 City of Norton	119,449	0.086749	116,687	0.094803
210 City of Oberlin	55,641	0.040409	48,029	0.039021
211 City of Olathe	2,432,658	1.766696	2,092,505	1.700061
212 City of Osage City	108,864	0.079061	97,889	0.079530
213 City of Osawatimie	177,339	0.128791	161,470	0.131187

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
214 City of Oswego	\$ 39,560	0.028730%	\$ 36,775	0.029878%
215 City of Ottawa	445,607	0.323618	390,497	0.317260
216 City of Oxford	24,911	0.018091	22,834	0.018552
217 City of Paola	139,421	0.101253	125,905	0.102292
218 City of Parsons	241,828	0.175625	199,706	0.162252
219 City of Peabody	20,646	0.014994	23,809	0.019344
220 City of Phillipsburg	66,294	0.048145	59,541	0.048374
221 City of Pittsburg	490,417	0.356161	434,157	0.352732
222 City of Pratt	367,939	0.267212	328,395	0.266805
224 City of Riley	9,861	0.007161	8,878	0.007213
225 City of Russell	250,097	0.181631	223,477	0.181564
226 City of Sabetha	118,073	0.085749	102,198	0.083031
228 City of Sedan	21,644	0.015719	19,545	0.015879
229 City of Seneca	68,897	0.050036	65,058	0.052857
230 City of Sharon Springs	17,410	0.012644	15,024	0.012206
231 City of Solomon	16,903	0.012276	15,682	0.012741
232 City of Stafford	39,333	0.028565	31,161	0.025317
233 City of St John	37,852	0.027490	37,339	0.030336
234 City of St Marys	81,095	0.058895	75,196	0.061093
235 City of Topeka	2,272,156	1.650133	2,080,998	1.690712
237 City of Ulysses	142,713	0.103644	129,746	0.105412
239 City of Wakeeney	54,854	0.039837	50,768	0.041247
240 City of Wakefield	5,503	0.003997	5,233	0.004252
242 City of Wamego	147,053	0.106796	128,498	0.104399
243 City of Washington	28,581	0.020757	25,194	0.020469
244 City of Waterville	20,590	0.014953	16,351	0.013284
245 City of Waverly	6,293	0.004570	5,522	0.004486
246 City of Wellington	329,797	0.239512	298,401	0.242437
247 City of Wilson	14,401	0.010459	11,225	0.009120
248 City of Winfield	521,645	0.378840	486,608	0.395346
249 City of Yates Center	26,891	0.019529	26,392	0.021442
252 Mission Twp Brown County	3,184	0.002312	2,875	0.002336
259 William Newton Memorial Hospital	1,029,110	0.747382	868,533	0.705642
260 Anthony Public Library	3,848	0.002795	4,380	0.003559
261 Arkansas City Public Library	7,773	0.005645	8,665	0.007040
262 Cherryvale Public Library	2,771	0.002012	298	0.000242
263 Clay Center Carnegie Library	4,188	0.003041	4,438	0.003606
264 Dodge City Public Library	51,781	0.037605	47,080	0.038250
266 Emporia Public Library	34,011	0.024700	29,758	0.024177
268 Harper Public Library	1,205	0.000875	1,033	0.000839
269 Hutchinson Public Library	87,264	0.063375	77,595	0.063042
270 Independence Public Library	22,931	0.016653	18,097	0.014703
271 Lawrence Public Library	144,803	0.105162	126,528	0.102798
274 Minneapolis Public Library	2,413	0.001752	2,167	0.001761
275 Newton Public Library	25,786	0.018727	22,498	0.018279
276 Norton Public Library	7,400	0.005374	4,984	0.004049
277 Parsons Public Library	17,385	0.012626	16,519	0.013421
280 Topeka/Shawnee County Public Library	630,303	0.457752	562,229	0.456784
281 Wichita County Library	3,134	0.002276	2,549	0.002071
282 Winfield Public Library	15,571	0.011308	13,612	0.011059
289 Highland Cemetery Dist 9	2,855	0.002073	2,396	0.001947
295 Leavenworth Waterworks Board	155,007	0.112572	139,016	0.112944
297 Clark County	85,021	0.061746	72,602	0.058986
298 Grant Co	273,914	0.198928	255,727	0.207766
299 Decatur County	98,137	0.071271	82,421	0.066963
300 Morton County	181,610	0.131893	153,517	0.124725
301 Pottawatomie County	409,692	0.297535	353,261	0.287008
302 Stafford County	162,110	0.117731	127,443	0.103541
303 Trego County	160,290	0.116409	140,199	0.113905
304 City of Augusta	312,819	0.227182	289,261	0.235011
307 City of Bonner Springs	225,895	0.164054	196,517	0.159661
308 City of Centralia	7,147	0.005190	6,137	0.004986
309 City of Clifton	6,809	0.004945	8,191	0.006655

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
310 City of Douglass	\$ 29,784	0.021630%	\$ 24,931	0.020255%
311 City of Elkhart	47,509	0.034503	41,996	0.034120
314 City of Herington	76,188	0.055331	70,383	0.057183
315 City of Hiawatha	79,828	0.057974	66,199	0.053784
316 City of Independence	356,362	0.258805	311,917	0.253418
317 City of La Cygne	28,536	0.020724	27,223	0.022117
318 City of Manhattan	1,107,128	0.804042	967,245	0.785841
319 City of McPherson	637,974	0.463323	572,652	0.465253
320 City of Mount Hope	14,962	0.010866	15,511	0.012602
321 City of St Francis	42,172	0.030627	40,643	0.033021
322 City of Salina	1,106,970	0.803927	989,447	0.803879
323 City of Sedgwick	37,186	0.027006	34,441	0.027982
324 City of Stockton	139,637	0.101410	120,437	0.097849
338 Newman Regional Health Center	1,867,757	1.356442	1,593,070	1.294294
341 Pioneer Memorial Library	13,274	0.009640	12,209	0.009919
342 Council Grove Public Library	3,063	0.002224	2,946	0.002393
343 Bradford Memorial Library	19,521	0.014177	19,923	0.016186
345 Fort Scott Public Library	12,276	0.008915	11,284	0.009168
348 Girard Public Library	9,757	0.007086	8,545	0.006942
349 Hillsboro Public Library	3,090	0.002244	2,526	0.002052
350 Jordaan Memorial Library	5,909	0.004291	7,315	0.005943
351 Meade Public Library	4,160	0.003021	3,588	0.002915
352 Ottawa Library	30,391	0.022071	26,319	0.021383
353 Salina Public Library	98,250	0.071353	88,052	0.071538
354 Stockton Public Library	2,312	0.001679	2,568	0.002086
355 Wellington Public Library	8,894	0.006459	7,037	0.005717
361 Garden City Recreation Commission	59,068	0.042898	52,594	0.042730
362 Lawrence/Douglas County Health Dept	160,102	0.116273	139,494	0.113332
366 City of Concordia	126,962	0.092205	125,686	0.102114
367 City of Eureka	47,780	0.034700	43,338	0.035210
368 City of Howard	88,319	0.064141	88,909	0.072234
370 City of Lenora	5,196	0.003774	4,362	0.003544
371 City of Pomona	13,961	0.010139	12,955	0.010525
373 City of Syracuse	31,058	0.022556	28,996	0.023558
374 City of Turon	6,458	0.004690	4,953	0.004024
375 Eudora Twp Douglas County	3,330	0.002418	2,970	0.002413
378 Norton County Hospital	457,791	0.332467	398,894	0.324082
380 Haskell County	214,912	0.156078	189,422	0.153896
381 Hodgeman County	121,411	0.088174	105,398	0.085631
384 City of Arlington	4,707	0.003418	4,544	0.003692
385 City of Baldwin City	113,051	0.082102	96,151	0.078118
387 City of Beloit	204,724	0.148679	196,958	0.160019
388 City of Bennington	5,519	0.004008	5,573	0.004528
389 City of Bird City	6,748	0.004901	6,283	0.005105
391 City of Canton	11,489	0.008344	12,908	0.010487
392 City of Chapman	41,412	0.030075	45,755	0.037174
393 City of Emporia	480,371	0.348865	447,195	0.363325
394 City of Frankfort	13,165	0.009561	11,470	0.009319
395 City of Gardner	415,450	0.301717	339,146	0.275540
397 City of Mankato	24,402	0.017722	21,258	0.017271
398 City of Marquette	11,969	0.008692	10,860	0.008823
399 City of Moline	2,393	0.001738	2,000	0.001625
400 City of Mound City	20,221	0.014685	15,529	0.012617
401 City of Ness City	24,920	0.018098	21,333	0.017332
403 City of Osborne	64,500	0.046843	55,981	0.045482
404 City of Rossville	13,094	0.009509	11,903	0.009671
405 City of Scandia	7,276	0.005284	6,180	0.005021
406 City of Spring Hill	121,301	0.088094	104,681	0.085048
407 City of Sterling	93,956	0.068235	77,148	0.062679
409 City of Valley Falls	20,563	0.014934	19,950	0.016208
411 El Dorado Twp Butler County	7,120	0.005171	6,301	0.005119
419 Sumner Regional Medical Center	439,336	0.319064	433,781	0.352426

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
420 Wilson Medical Center	\$ 423,304	0.307421%	\$ 331,117	0.269017%
421 Port Library	6,574	0.004774	4,953	0.004024
422 Goodland Public Library	7,459	0.005417	6,560	0.005330
425 Leavenworth Public Library	42,881	0.031142	38,953	0.031647
427 Wm A Rankin Memorial Library	5,158	0.003746	4,556	0.003702
428 Pratt Public Library	8,491	0.006167	7,037	0.005717
429 Russell Public Library	2,893	0.002101	2,609	0.002120
430 Seneca Free Library	3,193	0.002319	2,676	0.002174
431 City Cowley Co Joint Board of Health	46,431	0.033720	42,381	0.034433
434 City of Mulberry	14,419	0.010472	12,386	0.010063
435 City of Atwood	24,352	0.017685	21,543	0.017503
436 City of Lincoln Center	34,945	0.025378	31,436	0.025540
438 Manhattan Public Library	148,402	0.107776	131,273	0.106653
439 Junction City/Geary Co Health Dept	74,895	0.054392	68,174	0.055388
440 City of Little River	12,663	0.009196	11,043	0.008972
442 City of Belleville	87,780	0.063749	78,258	0.063581
443 City of Lyndon	28,245	0.020513	24,581	0.019971
445 City of Smith Center	49,170	0.035709	44,439	0.036105
451 Belleville Public Library	7,248	0.005264	6,331	0.005144
452 Chanute Public Library	14,712	0.010684	12,931	0.010506
454 Olathe Public Library	157,864	0.114647	137,135	0.111416
458 City of Leoti	24,873	0.018064	26,244	0.021322
459 City of Shawnee	726,640	0.527716	628,227	0.510405
461 City of Luray	5,546	0.004028	5,959	0.004841
463 City of Strong City	9,965	0.007237	8,894	0.007226
467 Coffeyville Public Library	14,569	0.010581	12,445	0.010111
468 Great Bend Public Library	20,993	0.015246	18,770	0.015250
473 City of Galva	23,045	0.016736	19,750	0.016046
474 City of Oakley	78,077	0.056703	66,954	0.054397
475 City of Udall	21,395	0.015538	18,346	0.014905
478 McPherson Public Library	35,243	0.025595	30,843	0.025058
479 City of Scranton	15,531	0.011279	13,485	0.010956
480 City of Lenexa	989,095	0.718321	881,072	0.715829
483 Soldier Twp Shawnee County	63,214	0.045909	55,773	0.045313
485 Kingman Carnegie Library	6,457	0.004689	5,714	0.004642
486 Lyons Public Library	3,494	0.002537	3,179	0.002583
488 Paola Free Library	8,526	0.006192	7,986	0.006488
552 Hutchinson Recreation Commission	57,299	0.041613	53,466	0.043439
563 City of Haven	35,255	0.025604	31,912	0.025927
565 Coffey County Extension Council	2,398	0.001742	2,155	0.001751
567 Woodson County Extension Council	1,789	0.001299	1,629	0.001323
568 Morrill Free Public Library	9,636	0.006998	7,822	0.006355
569 City of Macksville	9,798	0.007116	8,629	0.007011
573 City of Columbus	80,881	0.058739	73,150	0.059431
574 City of Halstead	87,794	0.063760	75,892	0.061659
578 City of Perry	10,226	0.007427	8,556	0.006951
579 City of Scott City	91,236	0.066259	78,978	0.064166
587 Monument Twp Logan County	2,014	0.001463	1,834	0.001490
605 City of Cheney	69,771	0.050671	61,662	0.050097
606 City of Cottonwood Falls	15,869	0.011525	13,898	0.011291
607 City of Oskaloosa	10,183	0.007395	10,344	0.008404
610 K State Research & Extension Dickinson Co	3,584	0.002603	3,211	0.002609
611 Finney County Extension Council	2,346	0.001704	1,986	0.001614
628 Kaw Valley Drainage Dist	26,867	0.019512	23,853	0.019379
632 City of Altamont	41,530	0.030161	35,851	0.029127
633 City of Bushton	4,478	0.003252	3,960	0.003217
635 Irving Twp Brown County	2,386	0.001733	1,916	0.001557
641 City of Moundridge	75,426	0.054777	63,974	0.051976
648 City of Downs	10,733	0.007795	13,496	0.010965
649 Tecumseh Twp Shawnee County	26,283	0.019088	22,480	0.018264
650 City of Preston	310	0.000225	1,231	0.001000
656 City of Fowler	11,837	0.008597	4,122	0.003349

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
666 City of Satanta	\$ 17,779	0.012912%	\$ 14,634	0.011889%
676 City of Mission	177,188	0.128681	160,934	0.130751
685 City of Claflin	13,176	0.009569	11,170	0.009075
687 City of Toronto	6,824	0.004956	4,626	0.003758
706 Fowler Residential Care	62,474	0.045371	58,264	0.047337
708 Stafford County Hospital	126,928	0.092180	122,951	0.099892
711 City of Kiowa	28,077	0.020391	26,030	0.021148
714 City of Le Roy	9,957	0.007231	8,655	0.007032
717 City of Troy	24,617	0.017878	22,307	0.018123
727 Stafford Co Cemetery Dist 1	7,001	0.005084	5,797	0.004710
735 City of Coldwater	15,849	0.011510	13,118	0.010658
736 City of Hill City	45,989	0.033399	39,696	0.032251
737 City of Sylvan Grove	4,583	0.003328	4,053	0.003293
738 City of Thayer	2,465	0.001790	2,611	0.002121
748 City of Clearwater	58,616	0.042569	51,220	0.041614
758 McPherson County Extension Council	4,302	0.003124	3,840	0.003120
760 League of Kansas Municipalities	62,217	0.045185	58,926	0.047875
769 City of Roeland Park	55,835	0.040550	50,386	0.040936
770 City of Carbondale	22,622	0.016429	20,332	0.016519
774 City of Americus	5,413	0.003931	4,265	0.003465
776 City of Tonganoxie	110,618	0.080335	91,959	0.074712
779 Kechi Twp Sedgwick County	1,835	0.001333	5,055	0.004107
790 City of Glen Elder	10,283	0.007468	9,164	0.007445
807 City of De Soto	126,613	0.091952	115,081	0.093498
808 City of Hope	4,005	0.002909	2,889	0.002347
812 City of Baxter Springs	100,016	0.072636	88,742	0.072099
813 Little Walnut Twp Butler County	1,494	0.001085	1,225	0.000995
815 City of Delphos	7,207	0.005234	6,226	0.005058
844 Chapman Public Library	1,270	0.000922	775	0.000630
882 City of Bison	2,345	0.001703	1,560	0.001267
886 City of Lecompton	5,160	0.003747	4,937	0.004011
887 City of Plainville	38,026	0.027616	36,259	0.029459
895 Abilene Free Public Library	12,641	0.009180	10,149	0.008246
907 Emporia Recreation Commission	47,165	0.034253	38,537	0.031309
911 City of Plains	15,260	0.011082	10,595	0.008608
913 Franklin Twp Edwards County	2,858	0.002076	2,627	0.002134
914 Grasshopper Twp Atchison Co	2,007	0.001458	1,828	0.001485
920 Topeka Twp Shawnee County	3,511	0.002550	3,168	0.002574
936 Atchison Public Recreation Commission	13,905	0.010098	11,649	0.009464
937 City of Clyde	8,558	0.006215	7,750	0.006297
938 City of Deerfield	16,245	0.011798	14,416	0.011712
939 City of Eskridge	13,148	0.009549	12,846	0.010437
940 City of Louisburg	87,947	0.063871	74,822	0.060789
953 City of Lewis	6,771	0.004917	5,366	0.004360
957 City of Alta Vista	6,001	0.004358	5,418	0.004402
958 Lyons Recreation Commission	8,483	0.006161	7,572	0.006152
959 Stanton County Recreation Commission	5,947	0.004319	4,851	0.003941
971 Kiowa County Extension Council	2,107	0.001530	1,708	0.001388
978 City of Lebo	12,752	0.009261	11,392	0.009255
982 Graham County Hospital	295,581	0.214663	273,020	0.221816
983 Liberal Memorial Library	25,643	0.018623	20,037	0.016279
1000 Kinsley Library	3,307	0.002402	2,933	0.002383
1019 Frank Carlson Library	5,108	0.003710	4,712	0.003828
1020 Hoisington City Library	3,055	0.002219	3,109	0.002526
1042 Augusta Public Library	9,994	0.007258	9,437	0.007667
1061 Hill Top House Nursing Home	89,754	0.065183	77,325	0.062823
1069 City of Merriam	234,396	0.170228	205,836	0.167232
1072 City of Caldwell	29,299	0.021278	24,187	0.019651
1073 City of Dighton	21,700	0.015759	21,252	0.017266
1074 City of Quinter	18,739	0.013609	15,257	0.012396
1075 City of Ransom	4,626	0.003360	3,146	0.002556
1078 Hiawatha Twp Brown County	2,553	0.001854	2,463	0.002001

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
1088 Columbus Public Library	\$ 1,962	0.001425%	\$ 2,160	0.001755%
1089 Larabee Memorial Library	2,766	0.002009	1,572	0.001277
1109 Great Bend Recreation Commission	25,462	0.018492	22,198	0.018035
1111 Seward County Extension Council	3,767	0.002736	1,729	0.001405
1114 City of Brewster	3,666	0.002662	3,242	0.002634
1120 City of Haysville	259,995	0.188819	241,139	0.195914
1121 City of Kanorado	1,921	0.001395	1,871	0.001520
1127 City of St Paul	7,052	0.005121	8,385	0.006812
1130 City of Spearville	14,989	0.010886	12,834	0.010427
1132 City of Wellsville	37,515	0.027245	33,551	0.027259
1134 City of Wetmore	4,217	0.003063	3,098	0.002517
1135 City of Denison	3,486	0.002532	4,102	0.003333
1141 Clay Twp Reno County	5,275	0.003831	4,859	0.003948
1154 Lincoln Twp Edwards County	3,475	0.002524	2,212	0.001797
1172 Valley Center Twp Sedgwick Co	3,373	0.002450	2,860	0.002324
1173 Ashland District Hospital	247,248	0.179562	203,945	0.165696
1178 Lane County Library	2,150	0.001561	1,909	0.001551
1187 Comanche Co Extension Council	2,390	0.001736	2,064	0.001677
1188 Greenwood County Extension Council	1,979	0.001437	1,339	0.001088
1189 Meade County Extension Council	1,984	0.001441	1,900	0.001544
1192 Central Kansas District 3 (Extension Co)	14,806	0.010753	11,649	0.009464
1193 Augusta Housing Authority	6,472	0.004700	6,330	0.005143
1194 Junction City Public Housing Authority	17,070	0.012397	16,579	0.013470
1195 Lyons Housing Authority	11,369	0.008257	9,941	0.008077
1196 City of Waterville Housing Authority	1,487	0.001080	1,310	0.001064
4053 City of Hoxie	31,747	0.023056	28,214	0.022923
4055 City of Rolla	10,099	0.007334	8,312	0.006753
4069 Manhattan Twp-Riley County	4,234	0.003075	3,753	0.003049
4080 Leavenworth County Extension Council	3,812	0.002768	3,384	0.002749
4081 Shawnee County Extension Council	12,322	0.008949	11,352	0.009223
4084 City of Andale	15,519	0.011271	13,927	0.011315
4086 City of Nickerson	19,180	0.013929	17,866	0.014515
4087 City of Overbrook	10,891	0.007909	11,817	0.009601
4108 Butler County Extension Council	5,492	0.003989	5,005	0.004066
4109 Salina Saline Co Jt Board of Health	146,067	0.106080	165,763	0.134675
4126 City of Derby	443,016	0.321736	398,443	0.323716
4128 City of Medicine Lodge	51,346	0.037290	51,341	0.041712
4131 City of White City	4,785	0.003475	4,560	0.003705
4152 Menoken Township	7,105	0.005160	6,254	0.005081
4182 City of Leawood	732,046	0.531642	638,249	0.518547
4184 Big Creek Twp Russell County	2,918	0.002119	2,553	0.002074
4195 Wayne Twp Edward County	3,174	0.002305	2,848	0.002314
4198 Wamego Public Library	10,088	0.007326	8,660	0.007036
4201 Reno County Extension Council	3,853	0.002798	3,664	0.002977
4202 Stanton County Extension Council	2,399	0.001742	3,056	0.002483
4203 Edwards County Conservation Dist	2,329	0.001691	1,841	0.001496
4215 City of Ogden	30,852	0.022406	38,309	0.031124
4216 City of Pretty Prairie	10,317	0.007493	9,884	0.008030
4219 City of Severy	2,232	0.001621	2,122	0.001724
4221 Mission Twp Shawnee Co	53,478	0.038838	43,817	0.035599
4228 Johnston Public Library	6,412	0.004657	5,609	0.004557
4236 Sedgwick County Extension Council	13,154	0.009553	12,381	0.010059
4237 Seward County Conservation District	2,417	0.001755	2,133	0.001733
4238 Winfield Recreation Commission	19,511	0.014170	17,347	0.014094
4254 City of Fairway	46,909	0.034067	43,076	0.034997
4258 Center Twp Russell County	5,482	0.003981	4,826	0.003921
4272 Kingman Recreation Commission	7,792	0.005659	6,906	0.005611
4273 Parsons Recreation Commission	8,890	0.006456	7,909	0.006426
4274 Stevens County Extension Council	3,070	0.002230	2,715	0.002206
4275 City of Hardner	1,677	0.001218	1,415	0.001150
4276 City of Hartford	5,265	0.003824	4,237	0.003442
4279 City of Victoria	15,376	0.011167	14,598	0.011860

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	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
4299 Wilson County Extension Council	\$ 2,328	0.001691%	\$ 2,120	0.001722%
4305 Elwood Twp Barber County	4,702	0.003415	3,851	0.003129
4312 Graham County Public Library	5,310	0.003856	4,745	0.003855
4316 Brown County Conservation District	2,787	0.002024	2,145	0.001743
4317 Ellsworth County Conservation Dist	2,800	0.002033	2,489	0.002022
4346 Ellsworth County Extension Council	1,035	0.000752	1,759	0.001429
4348 Stevens County Conservation Dist	3,765	0.002734	3,305	0.002685
4353 City of Highland	15,816	0.011486	13,255	0.010769
4355 City of Linn	2,987	0.002169	2,623	0.002131
4356 City of Nortonville	7,132	0.005180	6,434	0.005227
4358 City of Potwin	6,436	0.004674	5,493	0.004463
4360 City of Towanda	19,168	0.013921	16,663	0.013538
4362 City of Valley Center	143,687	0.104351	131,038	0.106462
4369 Silver Lake Twp Shawnee Co	2,339	0.001699	1,713	0.001392
4372 Horton Public Library	2,070	0.001503	1,786	0.001451
4373 Labette County Conservation Dist	1,701	0.001235	1,398	0.001136
4375 City of McLouth	19,464	0.014136	18,746	0.015230
4385 Geary County Extension Council	4,867	0.003535	4,487	0.003645
4386 City of Mullinville	3,319	0.002410	1,921	0.001561
4388 Bonner Springs City Library	22,609	0.016420	19,521	0.015860
4395 City of Leon	9,770	0.007095	9,062	0.007362
4404 Osage County Conservation District	6,160	0.004474	5,265	0.004278
4419 Kiowa County Library	4,532	0.003291	3,980	0.003234
4432 Attica Hospital District 1	117,178	0.085099	99,664	0.080972
4434 City of Galena	352,887	0.256281	59,461	0.048309
4435 City of South Hutchinson	85,808	0.062317	81,931	0.066565
4454 Logan County Hospital	551,314	0.400387	457,987	0.372093
4458 Hospital Dist 1 of Rice County	499,143	0.362498	492,751	0.400337
4459 Comanche County Conservation Dist	1,742	0.001265	1,717	0.001395
4467 Wallace Co Conservation Dist	1,554	0.001129	1,365	0.001109
4468 USD 353 Recreation Comm	16,333	0.011862	14,292	0.011612
4476 Johnson Co Consolidated Fire Dist No 2	9,084	0.006597	7,079	0.005751
4480 Riverside Twp Sedgwick County	7,502	0.005448	6,333	0.005145
4484 Brown County Extension Council	2,201	0.001598	1,829	0.001486
4485 Kingman County Extension Council	4,670	0.003392	4,074	0.003310
4490 Lakin Cemetery District 1 & 2	3,642	0.002645	3,216	0.002613
4496 City of Colwich	21,721	0.015775	24,198	0.019660
4505 Trego County Conservation Dist	2,737	0.001988	2,319	0.001884
4518 Rush County Conservation Dist	6,539	0.004749	5,407	0.004393
4529 Phillips County Conservation District	2,680	0.001946	1,744	0.001417
4534 Clark County Extension Council	1,759	0.001277	1,525	0.001239
4543 City of Conway Springs	15,088	0.010958	15,944	0.012954
4557 Clark County Conservation District	2,197	0.001596	1,768	0.001436
4558 City of Prairie Village	241,459	0.175357	220,176	0.178883
4561 City of Rexford	2,322	0.001686	2,081	0.001691
4565 Hospital Dist 1 of Dickinson County	1,047,847	0.760989	918,517	0.746251
4573 Woodson County Conservation District	2,056	0.001493	1,878	0.001526
4583 City of Overland Park	2,190,222	1.590629	1,918,079	1.558348
4589 Wilson County Conservation Dist	6,276	0.004558	3,713	0.003017
4591 City of Wathena	26,246	0.019061	27,714	0.022516
4611 City of Maize	95,645	0.069461	83,680	0.067986
4612 City of Westwood	27,849	0.020225	23,941	0.019451
4614 Franklin County Conservation Dist	3,700	0.002687	3,292	0.002675
4632 Cowley County Extension Council	2,181	0.001584	1,660	0.001349
4640 Arkansas City Recreation Commission	22,909	0.016637	21,156	0.017188
4646 Coffeyville Recreation Commission	19,696	0.014304	15,378	0.012494
4650 Stafford County Extension Council	1,949	0.001415	2,063	0.001676
4655 Kiowa County Conservation Dist	6,865	0.004986	5,792	0.004706
4797 City of Pawnee Rock	798	0.000580	1,538	0.001250
4805 Doniphan County Extension Council	2,673	0.001941	2,387	0.001939
4806 Kearny County Extension Council	2,392	0.001737	2,148	0.001745
4808 Johnson Co Park & Recreation Dist	688,169	0.499777	614,529	0.499276

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4809 City of Edwardsville	\$ 38,615	0.028044%	\$ 31,002	0.025188%
4810 City of Goddard	60,915	0.044239	47,514	0.038603
4815 Grant County Library	15,941	0.011577	16,661	0.013536
4817 Russell County Extension Council	915	0.000665	2,829	0.002298
4822 Kansas Turnpike Authority	1,609,177	1.168650	1,451,601	1.179357
4824 Meade County Conservation Dist	2,193	0.001593	2,054	0.001669
4837 City of Hanston	1,395	0.001013	2,796	0.002272
4838 City of Mission Hills	43,950	0.031918	35,812	0.029096
4848 Harper Hospital Dist 5	321,157	0.233237	269,959	0.219329
4850 The Guidance Center	474,031	0.344261	411,513	0.334335
4851 Wyandotte County Extension Council	5,239	0.003805	5,911	0.004802
4853 North Edwards Co Cemetery District	2,601	0.001889	2,223	0.001806
4859 Geary Community Hospital	1,610,357	1.169507	1,413,660	1.148532
4860 Clearwater Public Library	3,714	0.002697	3,001	0.002438
4863 Chanute Recreation & Parks Commission	14,612	0.010612	10,351	0.008410
4867 Greenwood County Conservation Dist	1,997	0.001450	2,268	0.001843
4873 City of Kechi	38,703	0.028108	34,737	0.028222
4878 Stanton County Conservation Dist	2,610	0.001895	2,230	0.001812
4879 Marshall County Extension Council	2,348	0.001705	1,603	0.001302
4880 Marion Co Conservation Dist	4,488	0.003259	3,025	0.002458
4887 Harvey County Extension Council	5,824	0.004230	5,191	0.004217
4889 Haskell County Conservation Dist	2,014	0.001463	2,279	0.001852
4891 Twin Caney Watershed Jt Dist 34	2,580	0.001874	2,414	0.001961
4893 Bourbon County Conservation Dist	5,299	0.003848	5,522	0.004486
4894 Butler County Conservation Dist	3,263	0.002370	2,518	0.002046
4895 Mitchell County Conservation Dist	1,835	0.001333	1,653	0.001343
4896 Morris County Conservation District	3,108	0.002257	2,317	0.001882
4897 Nemaha County Conservation District	3,095	0.002248	3,501	0.002844
4899 Wabaunsee County Conservation District	3,196	0.002321	2,872	0.002333
4900 Washington County Conservation Dist	2,779	0.002018	3,373	0.002740
4911 Marshall County Conservation Dist	5,113	0.003713	4,642	0.003771
4913 Southwest Medical Center	1,345,544	0.977189	1,165,392	0.946826
4914 Cowley Co Conservation District	3,284	0.002385	3,072	0.002496
4917 Osborne County Conservation Dist	2,033	0.001476	1,790	0.001454
4919 Ottawa County Conservation District	1,795	0.001304	1,598	0.001298
4920 Cloud Co Conservation District	1,937	0.001407	1,694	0.001376
4925 Pawnee County Conservation District	3,062	0.002224	2,476	0.002012
4926 Rawlins County Conservation Dist	2,583	0.001876	2,156	0.001752
4927 Republic County Conservation Dist	2,963	0.002152	2,628	0.002135
4928 Smith County Conservation District	2,286	0.001660	2,066	0.001679
4932 Crawford County Conservation Dist	2,539	0.001844	2,224	0.001807
4933 Hodgeman County Conservation Dist	2,094	0.001521	1,560	0.001267
4935 Wyandotte County Conservation District	3,064	0.002225	3,161	0.002568
4936 Hays Recreation Commission	33,101	0.024039	26,158	0.021252
4943 Pottawatomie Wabaunsee Regional Library	21,252	0.015434	18,190	0.014779
4944 Riley County Conservation District	3,716	0.002699	4,129	0.003355
4945 Sumner County Conservation District	2,139	0.001553	1,820	0.001479
4949 Pottawatomie County Extension Council	5,864	0.004259	4,989	0.004053
4951 Chautauqua County Conservation Dist	1,328	0.000964	1,127	0.000916
4953 Central Kansas Mental Health Center	313,078	0.227370	281,726	0.228889
4961 Hamilton County Hospital	274,651	0.199463	236,811	0.192398
4967 Sheridan County Public Library	5,164	0.003750	3,494	0.002839
4969 Leavenworth County Conservation District	7	0.000005	1,139	0.000925
4970 Linn County Conservation District	2,762	0.002006	2,397	0.001947
4971 Hamilton County Conservation Dist	2,767	0.002010	2,442	0.001984
4972 Pottawatomie County Conservation Dist	7,968	0.005787	7,360	0.005980
4973 City of Sylvia	4,149	0.003013	3,849	0.003127
5051 Lincoln Co Conservation Dist	5,598	0.004065	4,595	0.003733
5052 Sumner County Hospital District 1	115,888	0.084163	109,161	0.088688
5053 Jefferson County Conservation Dist	5,593	0.004062	4,320	0.003510
5225 City of Milford	5,662	0.004112	4,215	0.003424
5242 City of Lansing	158,032	0.114769	141,771	0.115182

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5247 Barber County Conservation Dist	\$ 3,054	0.002218%	\$ 3,310	0.002689%
5252 City of Grinnell	2,861	0.002078	2,541	0.002064
5257 Ford Co Extension Council	3,927	0.002852	3,537	0.002874
5259 Reno County Conservation Dist	9,386	0.006816	8,631	0.007012
5311 SE Kansas Library System	46,217	0.033565	40,980	0.033294
5327 NW Kansas Library System	23,613	0.017149	19,392	0.015755
5336 Central Kansas Library System	61,434	0.044616	52,507	0.042659
5339 City of Goessel	5,616	0.004079	4,890	0.003973
5349 Salina Airport Authority	60,146	0.043680	59,140	0.048048
5350 Stevens County Library	14,623	0.010620	14,340	0.011651
5352 Atchison County Extension Council	1,372	0.000996	1,620	0.001316
5353 McPherson County Conservation Dist	3,101	0.002252	2,797	0.002272
5354 Atchison Public Library	23,568	0.017116	22,287	0.018107
5355 Strother Field Commission	14,396	0.010455	12,132	0.009857
5356 Scott County Library	5,131	0.003726	4,553	0.003699
5357 Marion County Extension Council	3,030	0.002201	2,568	0.002086
5363 Allen County Conservation District	1,883	0.001368	1,796	0.001459
5369 Ness County Conservation Dist	4,579	0.003325	4,346	0.003531
5371 Southwest Guidance Center	84,205	0.061153	74,210	0.060292
5380 Kearny County Library	11,147	0.008095	10,059	0.008172
5381 Wellsville City Library	4,044	0.002937	3,689	0.002997
5384 Cherokee County Conservation Dist	1,349	0.000980	1,247	0.001013
5389 City of Edgerton	46,079	0.033464	38,063	0.030924
5390 Independence Recreation Commission	20,458	0.014857	17,205	0.013978
5391 Neosho County Conservation District	2,170	0.001576	1,897	0.001541
5408 NE Kansas Library System	47,364	0.034398	38,956	0.031650
5413 Library Dist 1 Miami County	21,603	0.015689	17,303	0.014058
5414 Southwest Kansas Library System	28,186	0.020470	24,759	0.020116
5421 City of Grandview Plaza	40,857	0.029672	35,610	0.028931
5427 Lyon County Conservation District	3,249	0.002360	4,493	0.003650
5433 Riley County Extension Council	10,568	0.007675	9,257	0.007521
5438 City of Holcomb	27,922	0.020278	24,293	0.019737
5440 Newton Recreation Comm	46,187	0.033543	40,353	0.032785
5441 Southeast Kansas Mental Health Center	306,715	0.222749	272,940	0.221751
5446 Saline County/City Building Authority	25,705	0.018668	22,358	0.018165
5454 RWD 2 Miami Co	40,070	0.029100	34,764	0.028244
5463 City of Leonardville	5,050	0.003668	4,553	0.003699
5466 Grant County Cemetery District	—	—	701	0.000570
5470 Pawnee Watershed District 81	4,413	0.003205	4,580	0.003721
5471 City of Walton	5,359	0.003892	4,091	0.003324
5472 Grant County Conservation Dist	2,267	0.001646	2,068	0.001680
5475 North East Animal Control Commission	7,248	0.005264	6,422	0.005218
5478 RWD 3 Miami Co	5,274	0.003830	4,573	0.003715
5479 Wyandotte County Law Library	3,955	0.002872	4,588	0.003728
5489 Sumner County Extension Council	1,987	0.001443	2,027	0.001647
5494 Pratt County Conservation Dist	2,507	0.001821	2,183	0.001774
5497 Morton County Library	12,764	0.009270	12,336	0.010022
5498 Kingman County Conservation Dist	3,641	0.002644	3,183	0.002586
5501 Wakarusa Watershed Dist 35	4,415	0.003206	3,643	0.002960
5505 Cherokee County Extension Council	2,522	0.001832	2,279	0.001852
5506 Sek Multi County Health Dept	23,322	0.016937	19,784	0.016074
5508 Hays Public Library	42,773	0.031064	45,351	0.036846
5511 Sabetha Cemetery Association	1,514	0.001100	1,379	0.001120
5512 City of Rose Hill	92,607	0.067255	81,252	0.066013
5513 Thomas County Extension Council	2,045	0.001485	1,685	0.001369
5518 Plainville Memorial Library	3,758	0.002729	3,292	0.002675
5520 Rice County Extension Council	2,167	0.001574	1,927	0.001566
5521 Pottawatomie Creek Watershed Dist 90	4,394	0.003191	4,001	0.003251
5523 Elk County Conservation District	1,328	0.000964	1,127	0.000916
5532 Eureka Carnegie Library	4,978	0.003615	2,783	0.002261
5536 NE Kansas Multi County Board of Health	62,731	0.045558	58,097	0.047201
5537 Douglas County Extension Council	9,413	0.006836	8,363	0.006795

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5543 City of Lake Quivira	\$ 3,450	0.002506%	\$ 3,002	0.002439%
5544 City of Silver Lake	18,366	0.013338	16,379	0.013307
5546 City of Buffalo	1,651	0.001199	2,179	0.001770
5549 South Central Kansas Library System	36,811	0.026734	40,934	0.033257
5551 SE Kansas Regional Planning Commission	13,845	0.010055	18,400	0.014949
5553 Riley County Law Enforcement Agency	362,758	0.263450	320,426	0.260331
5555 Wet Walnut Creek Watershed Jt Dist 58	9,596	0.006969	11,351	0.009222
5556 City of Garden Plain	22,792	0.016552	17,636	0.014328
5561 Barber County Extension Council	2,103	0.001527	1,907	0.001549
5564 City of Hoyt	179	0.000130	665	0.000540
5570 RWD 9 Leavenworth County	4,332	0.003146	3,872	0.003146
5573 Scott County Conservation District	1,948	0.001415	1,497	0.001216
5585 Miami County Conservation Dist	4,339	0.003151	3,096	0.002515
5586 Linn County Extension Council	1,654	0.001201	1,282	0.001042
5598 Wichita County Conservation Dist	1,938	0.001407	1,752	0.001423
5605 Kansas Association of Counties	30,624	0.022240	27,136	0.022047
5606 Labette-Hackberry Crk Watershed Dist 96	2,898	0.002105	2,598	0.002111
5615 Finney Co Conservation District	4,398	0.003194	3,831	0.003113
5617 City of Manter	3,544	0.002574	2,951	0.002398
5620 Dorothy Bramlage Library	37,732	0.027403	32,849	0.026688
5621 Shawnee Heights Fire District	1,902	0.001381	1,802	0.001464
5622 Doniphan Co Rural Fire District 2	6,732	0.004889	5,566	0.004522
5632 Stafford County Conservation Dist	1,324	0.000962	1,870	0.001519
5635 City of Melvern	8,039	0.005838	5,869	0.004768
5636 Geary County Conservation District	3,102	0.002253	2,078	0.001688
5641 Hamilton County Extension Council	1,464	0.001063	1,656	0.001345
5642 Stafford Recreation Commission	3,225	0.002342	2,763	0.002245
5643 RWD 3 Marshall Co	4,561	0.003312	3,900	0.003169
5647 Metropolitan Topeka Airport Auth	146,976	0.106740	124,555	0.101195
5648 Dickinson Co Conservation Dist	2,921	0.002121	3,548	0.002883
5649 Burlington Recreation Commission	20,410	0.014823	18,065	0.014677
5654 Harper County Extension Council	2,546	0.001849	1,913	0.001554
5656 RWD 3 Nemaha Co	8,771	0.006370	8,149	0.006621
5661 Kansas Municipal Energy Agency	121,250	0.088057	107,071	0.086990
5662 Atchison County Conservation Dist	5,569	0.004044	4,298	0.003492
5665 Holcomb Recreation Commission	23,003	0.016706	20,397	0.016572
5668 City of Auburn	16,485	0.011972	14,710	0.011951
5674 RWD 1 Consolidated Shawnee Co	11,731	0.008520	11,717	0.009520
5675 Derby Recreation Commission	127,141	0.092335	114,361	0.092913
5676 RWD 2 Mitchell Co	7,098	0.005155	6,507	0.005287
5677 South Central Kansas Reg Medical Center	556,236	0.403961	529,725	0.430376
5680 Ellis County Conservation District	5,599	0.004066	5,414	0.004399
5681 Pratt County Extension Council	4,383	0.003183	4,284	0.003481
5686 City of Park City	105,758	0.076806	99,777	0.081064
5687 City of Bel Aire	104,200	0.075674	86,202	0.070035
5690 Grant County Recreation Comm	36,770	0.026704	33,306	0.027060
5702 City of Meriden	12,489	0.009070	10,759	0.008741
5704 Highland Cemetery	3,058	0.002221	3,768	0.003061
5710 Public Wholesale Water District No 4	17,129	0.012440	15,506	0.012598
5715 Public Wholesale Water Supply Dist 5	8,431	0.006123	7,401	0.006013
5717 Kearny County Conservation District	3,566	0.002590	3,080	0.002502
5724 Marion County Rural Water District 4	2,506	0.001820	1,641	0.001333
5725 Crawford County RWD 2	2,807	0.002039	2,556	0.002077
9000 Topeka Metropolitan Transit Authority	265,218	0.192612	243,994	0.198234
9035 Coffey County Library	45,401	0.032972	42,397	0.034446
9036 Colby Housing Authority	15,182	0.011026	14,608	0.011868
9037 McPherson Recreation Commission	26,024	0.018900	21,519	0.017483
9038 Sedgwick County Conservation District	3,651	0.002652	2,945	0.002393
9039 RWD 1 Jackson Co	10,614	0.007708	9,318	0.007570
9040 RWD 3 Jackson Co	18,512	0.013444	15,263	0.012400
9044 Disability Rights Center of Kansas	66,664	0.048414	63,329	0.051452
9049 Kearny County Council on Aging	9,378	0.006811	8,247	0.006700

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
9050 USD 208 Recreation Commission	\$ 3,240	0.002353%	\$ 4,782	0.003885%
9052 City of Salina Housing Authority	33,008	0.023972	30,181	0.024521
9058 Atwood Public Library	2,055	0.001492	1,872	0.001521
9059 Smoky Hills Public Television	44,375	0.032227	39,962	0.032467
9060 USD 303 Recreation Commission	4,218	0.003063	2,999	0.002437
9061 Consolidated RWD 1	9,910	0.007197	8,939	0.007263
9062 City of Oakley Housing Authority	5,316	0.003861	4,469	0.003631
9063 City of Hutchinson Housing Authority	2,649	0.001924	4,706	0.003823
9064 Coffey County Historical Museum	4,847	0.003520	4,067	0.003304
9065 Turner Recreation Commission	17,629	0.012803	18,014	0.014636
9068 Shawnee County Fire District 1	4,824	0.003503	4,125	0.003351
9069 City of Howard Housing Authority	3,239	0.002352	3,756	0.003052
9071 Russell Recreation Commission	5,494	0.003990	4,719	0.003834
9072 City of Russell Housing Authority	9,853	0.007156	8,715	0.007081
9073 City of McFarland	1,423	0.001033	1,848	0.001501
9075 Oberlin City Library	2,655	0.001928	2,416	0.001963
9076 Pratt Airport Authority	10,999	0.007988	9,814	0.007973
9078 The Legacy At Park View	177,059	0.128588	172,189	0.139895
9079 RWD 1 Elk Co	4,905	0.003562	4,093	0.003325
9080 Ottawa Recreation Commission	24,917	0.018096	21,110	0.017151
9081 Oberlin Housing Authority	4,961	0.003603	4,550	0.003697
9082 Fort Scott Housing Authority	17,980	0.013058	15,113	0.012279
9084 Goddard Public Library	2,796	0.002031	2,476	0.002012
9086 SE Kansas Area Agency on Aging	38,688	0.028097	43,739	0.035536
9087 Ulysses Housing Authority	3,579	0.002599	3,209	0.002607
9089 Lakin Recreation Commission	19,100	0.013871	13,510	0.010976
9090 City of Agra	3,082	0.002238	2,767	0.002248
9091 City of Chase	6,644	0.004825	6,011	0.004884
9092 Larned Recreation Comm	3,964	0.002879	3,501	0.002844
9093 City of Scammon	3,934	0.002857	3,431	0.002788
9095 Comanche County Hospital	157,511	0.114391	136,057	0.110540
9096 Rossville Community Library	4,157	0.003019	3,586	0.002913
9097 Edwards County Hospital	251,918	0.182953	234,526	0.190541
9098 Sublette Recreation Commission	11,165	0.008108	8,381	0.006809
9100 City of Weir	8,363	0.006074	6,533	0.005308
9101 Deerfield Recreation Commission	3,452	0.002507	2,814	0.002286
9102 Stanton County Cemetery Board	1,397	0.001015	1,024	0.000832
9103 SW Kansas Area Agency on Aging	71,909	0.052223	68,030	0.055271
9104 Jayhawk Area Agency on Aging	68,153	0.049496	65,696	0.053375
9105 NW Kansas Area Agency on Aging	57,952	0.042087	52,797	0.042895
9106 Post Rock Extension District 1	10,676	0.007753	9,019	0.007328
9108 City of Bronson	5,855	0.004252	4,880	0.003965
9109 City of Gridley	5,528	0.004015	4,771	0.003876
9110 City of Inman	24,137	0.017529	22,330	0.018142
9111 City of New Strawn	8,524	0.006190	6,238	0.005068
9113 City of Uniontown	5,917	0.004297	3,799	0.003087
9114 Erie City Public Library	2,284	0.001659	1,642	0.001334
9115 Oakley Public Library	4,407	0.003201	4,196	0.003409
9116 Oswego Public Library	1,547	0.001123	1,297	0.001054
9117 Stanton County Public Library	8,399	0.006100	8,278	0.006725
9121 Wichita County Extension Council	1,903	0.001382	1,693	0.001375
9122 Jewell County Conservation District	3,283	0.002384	3,234	0.002627
9123 Rooks County Conservation District	3,393	0.002464	2,554	0.002075
9124 Russell County Conservation District	3,479	0.002527	2,844	0.002311
9125 Saline County Conservation District	2,327	0.001690	2,276	0.001849
9126 Hugoton Recreation Commission	12,628	0.009171	11,169	0.009074
9127 Hospital Dist No 6 of Harper County	304,205	0.220926	249,865	0.203003
9128 Johnson County RWD 7	26,426	0.019192	23,526	0.019114
9129 Jetmore Housing Authority	2,921	0.002121	2,565	0.002084
9130 Stanton County Health Care Facility	293,349	0.213042	208,148	0.169110
9131 City of Palco	5,706	0.004144	5,806	0.004717
9132 Western Kansas Groundwater Management	20,312	0.014751	17,828	0.014484

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9134 Tri-Ko Inc	\$ 297,463	0.216030%	\$ 274,605	0.223104%
9135 Mary Cotton Public Library	4,082	0.002965	2,900	0.002356
9136 City of Harveyville	4,289	0.003115	3,723	0.003025
9137 SE Kansas Regional Juvenile Detention Center	40,462	0.029385	32,712	0.026577
9138 City of Greenleaf	3,366	0.002445	2,920	0.002372
9139 Kansas Guardianship Program	32,349	0.023493	29,790	0.024203
9140 City of Pleasanton	31,291	0.022725	28,005	0.022753
9141 City of Winchester	8,080	0.005868	7,069	0.005743
9142 Wakarusa Township	24,552	0.017831	20,628	0.016759
9144 N C Kansas Reg Juvenile Deten Facility	48,569	0.035273	39,344	0.031965
9145 Developmental Services of NW Kansas Inc	737,142	0.535343	665,729	0.540873
9146 Futures Unlimited Inc	253,813	0.184329	209,127	0.169906
9147 C O F Training Services Inc	311,483	0.226212	287,372	0.233476
9148 NW Local Environmental Protection Group	6,365	0.004623	5,954	0.004837
9149 Big Lakes Developmental Center Inc	324,412	0.235601	303,604	0.246664
9150 Multi Community Diversified Service Inc	290,772	0.211171	275,894	0.224151
9151 High Plains Mental Health Center	424,277	0.308127	374,884	0.304575
9152 Arrowhead West Inc	484,767	0.352058	411,413	0.334254
9153 Barton County Extension Council	2,270	0.001649	1,613	0.001310
9154 NE Kansas Area Agency on Aging Inc	28,998	0.021060	28,791	0.023391
9155 City of Onaga	17,318	0.012577	12,596	0.010234
9156 Central Rush County Ems	3,365	0.002444	2,968	0.002411
9157 Tri-Valley Developmental Service Inc	264,344	0.191977	253,189	0.205704
9158 Wyandotte County Fair Association Inc	2,212	0.001606	2,937	0.002386
9159 Sunflower Extension District 6	8,282	0.006015	7,230	0.005874
9160 Goodland Housing Authority	9,807	0.007122	10,366	0.008422
9161 Medicine Lodge Township	6,456	0.004689	6,848	0.005564
9162 NW Kansas Groundwater Mgt Dist 4	20,024	0.014542	19,656	0.015970
9163 Coldwater-Wilmore Regional Library	3,672	0.002667	2,098	0.001705
9164 Twin Valley Developmental Services Inc	187,884	0.136449	171,198	0.139090
9166 Scott County Extension Council	2,677	0.001944	2,403	0.001952
9169 Housing Authority City of Iola	24,917	0.018096	21,940	0.017825
9170 Plumb Township Wabaunsee Co	1,797	0.001305	1,637	0.001330
9171 Training & Evaluation Center Hutchinson	288,205	0.209306	256,601	0.208476
9172 Nemaha County Training Center Inc	106,893	0.077630	97,645	0.079332
9173 Sheltered Living Inc	290,016	0.210622	269,352	0.218836
9174 Starkey Inc	828,436	0.601644	719,442	0.584512
9175 Community Living Opportunities Inc	523,733	0.380356	531,931	0.432169
9176 City of Grainfield	2,362	0.001715	2,101	0.001707
9177 City of Cunningham	6,189	0.004495	7,371	0.005989
9178 City of Greeley	3,262	0.002369	3,065	0.002490
9179 Halstead Public Library	2,520	0.001830	2,085	0.001694
9181 Colby Recreation Dept	5,750	0.004176	4,522	0.003674
9182 City of Whitewater	10,768	0.007820	10,908	0.008862
9183 Walnut Creek Extension Dist 2	8,067	0.005859	6,926	0.005627
9184 SC Kansas Area Agency on Aging	26,317	0.019112	21,863	0.017763
9185 Rice County Council on Aging	16,943	0.012305	14,965	0.012158
9186 Kingman County Council on Aging	13,193	0.009581	12,417	0.010088
9187 City of Norcatour	952	0.000691	801	0.000651
9188 Beloit Housing Authority	5,111	0.003712	4,141	0.003364
9189 Republic County Historical Society	715	0.000519	1,287	0.001046
9190 Sherman County Conservation District	3,329	0.002418	2,983	0.002424
9191 Jackson County Conservation District	4,512	0.003277	3,962	0.003219
9192 Johnson County Extension Council	14,597	0.010601	16,628	0.013509
9193 Yates Center Public Library	2,016	0.001464	1,879	0.001527
9194 Overbrook Public Library	1,660	0.001206	2,135	0.001735
9195 Franklin County RWD 6	12,300	0.008933	10,722	0.008711
9196 Public Wholesale Water Supply 11	13,682	0.009936	12,634	0.010265
9197 Public Wholesale Water Supply 12	12,698	0.009222	9,996	0.008121
9198 Pawnee Mental Health Services Inc	580,562	0.421628	568,214	0.461647
9199 Topeka Association for Retarded Citizens	282,102	0.204874	273,247	0.222000
9200 North Central Regional Planning Commission	57,394	0.041682	52,295	0.042487

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
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Schedules of Employer and Nonemployer Allocations

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9201 Coffeyville Regional Medical Center Inc	\$ 1,157,906	0.840919%	\$ 1,061,068	0.862067%
9202 Kansas Public Telecommunications	77,841	0.056531	74,436	0.060476
9204 Elk County Council on Aging	7,152	0.005194	6,917	0.005620
9205 City of La Harpe	8,659	0.006289	6,470	0.005257
9206 City of Offerle	4,153	0.003016	2,771	0.002251
9207 Wabaunsee County Extension Council	2,344	0.001702	1,711	0.001390
9208 Cowley County Council on Aging	9,646	0.007005	9,511	0.007727
9209 McPherson County Council on Aging	6,607	0.004798	5,696	0.004628
9210 Center Twp Reno County	2,553	0.001854	2,282	0.001854
9211 RWD 5 Anderson Co	4,782	0.003473	4,206	0.003417
9212 RWD 3 Cowley Co	5,356	0.003890	2,603	0.002115
9213 RWD 6 Crawford Co	3,988	0.002896	3,564	0.002896
9214 RWD 1 Woodson Co	10,160	0.007379	8,945	0.007267
9215 Kansas Bostwick Irrigation District 2	40,600	0.029485	37,534	0.030495
9216 Greeley County Library	3,279	0.002381	1,970	0.001601
9217 Haskell Township Library	3,526	0.002561	3,041	0.002471
9218 City of Kensington	4,239	0.003079	3,723	0.003025
9219 City of Mound Valley	3,442	0.002500	3,022	0.002455
9220 Kanwaka Township	7,978	0.005794	7,347	0.005969
9221 Lincoln Township Dickinson County	1,317	0.000956	160	0.000130
9222 Doniphan Co Conservation District	3,209	0.002331	2,463	0.002001
9224 Gove County Medical Center	448,324	0.325591	418,243	0.339803
9225 Bird City Housing Authority	1,926	0.001399	2,624	0.002132
9226 Scott Recreation Commission	6,630	0.004815	4,830	0.003924
9227 Labette Center for Mental Health Service	140,329	0.101913	122,477	0.099507
9228 Cheney Recreation Commission	3,948	0.002867	3,182	0.002585
9229 Douglass Public Library	2,223	0.001614	1,762	0.001432
9230 Reno Township	4,106	0.002982	4,246	0.003450
9231 City of Richmond	9,082	0.006596	7,904	0.006422
9233 Iroquois Center for Human Development	90,053	0.065400	80,518	0.065417
9234 Bert Nash Community Mental Health	513,569	0.372975	457,652	0.371821
9235 City of Elwood	28,271	0.020532	24,171	0.019638
9236 City of Elk City	5,081	0.003690	4,707	0.003824
9237 Park Township	2,747	0.001995	1,887	0.001533
9238 Unified Government of Wyandotte County	5,185,536	3.765949	4,585,044	3.725130
9239 Creative Community Living Inc	368,748	0.267800	368,307	0.299232
9240 Flint Hills Community Health Center Inc	282,604	0.205239	231,044	0.187712
9242 University of Kansas Hospital Authority	3,562,190	2.587008	3,634,122	2.952551
9243 St Francis Housing Authority	1,298	0.000943	1,144	0.000929
9244 Horton Housing Authority	7,934	0.005762	7,128	0.005791
9245 Lawrence Housing Authority	158,603	0.115184	158,117	0.128463
9246 Lincoln Housing Authority	5,845	0.004245	4,929	0.004005
9247 City of Burden	7,472	0.005426	6,362	0.005169
9248 City of Longton	5,296	0.003846	4,695	0.003814
9249 City of Westmoreland	10,230	0.007429	8,821	0.007167
9250 Consolidated RWD 2	18,103	0.013147	16,313	0.013254
9251 Towanda Township	4,248	0.003085	3,675	0.002986
9253 City of Herndon	2,842	0.002064	2,395	0.001946
9254 Housing Authority of City of Galena	5,411	0.003930	4,767	0.003873
9255 Atchison Housing Authority	27,960	0.020306	25,642	0.020833
9256 Jetmore Public Library	1,782	0.001294	1,338	0.001087
9257 Hays Housing Authority	3,642	0.002645	3,245	0.002636
9258 Housing Authority of City of Belleville	6,628	0.004814	6,410	0.005208
9259 Sharon Springs Housing Authority	1,680	0.001220	1,263	0.001026
9260 Haysville Community Library	15,722	0.011418	13,723	0.011149
9261 Hamilton County Library	7,028	0.005104	6,682	0.005429
9262 Ellis Public Library	2,387	0.001734	2,173	0.001765
9263 Bucklin Public Library	1,892	0.001374	1,443	0.001172
9264 Elkhart Cemetery District	3,977	0.002888	3,391	0.002755
9265 Ellis Recreation Commission	3,487	0.002532	3,039	0.002469
9266 Clay County Conservation District	3,075	0.002233	2,689	0.002185
9267 City of Linn Valley	8,675	0.006300	6,566	0.005335

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9268 City of Blue Mound	\$ 6,183	0.004490%	\$ 5,995	0.004871%
9269 Kansas Workers Risk Cooperative for Counties	27,743	0.020148	27,005	0.021940
9270 Manhattan Housing Authority	42,043	0.030533	40,635	0.033014
9271 Norton Housing Authority	5,677	0.004123	5,264	0.004277
9272 Topeka Housing Authority	181,117	0.131535	178,652	0.145146
9275 City of Linwood	5,664	0.004113	3,979	0.003233
9276 Lindsborg Community Library	1,614	0.001172	1,440	0.001170
9277 City of North Newton	24,000	0.017430	21,316	0.017318
9278 City of Arcadia	8,380	0.006086	6,602	0.005364
9279 Four County Mental Health Center Inc	628,112	0.456161	520,799	0.423124
9280 Disability Planning Organization of Kansas Inc	14,304	0.010388	16,482	0.013391
9281 OCCK Inc	610,968	0.443710	599,099	0.486739
9282 Housing Authority of Kansas City Kansas	441,053	0.320311	405,001	0.329044
9283 Hoisington Recreation Commission	2,920	0.002121	2,907	0.002362
9284 Cottonwood Inc	513,733	0.373094	480,824	0.390647
9285 Johnson Co Fire Dist No 2	206,904	0.150262	181,890	0.147777
9286 Oskaloosa Public Library	2,529	0.001837	2,031	0.001650
9287 Basehor Community Library	25,230	0.018323	20,528	0.016678
9288 City of Gypsum	4,757	0.003455	3,585	0.002913
9289 Greenleaf Housing Authority	1,517	0.001102	1,001	0.000813
9292 Spring Hill Recreation Commission	13,281	0.009645	12,143	0.009866
9293 RWD 4 Franklin Co	5,275	0.003831	5,791	0.004705
9294 Mulvane Public Library	5,726	0.004158	4,518	0.003671
9295 City of Prescott	3,817	0.002772	3,501	0.002844
9296 Anderson County Extension Council	2,458	0.001785	2,134	0.001734
9297 Thomas Co Economic Development Alliance	4,244	0.003082	4,563	0.003707
9298 Housing Authority of City of Holton	5,080	0.003689	4,386	0.003563
9299 City of Bentley	5,816	0.004224	8,035	0.006528
9301 The Center for Counseling & Consultation	233,233	0.169383	195,018	0.158443
9306 River Valley Extension District 4	18,573	0.013488	16,291	0.013236
9307 Public Wholesale Water Supply District 13	13,088	0.009505	10,595	0.008608
9308 Linn County Library District 1	1,602	0.001163	1,484	0.001206
9309 Pleasanton Housing Authority	5,340	0.003878	5,009	0.004070
9310 Public Housing Agency of S Hutchinson	13,376	0.009714	12,813	0.010410
9311 Housing Authority of the City of Solomon	2,098	0.001524	1,570	0.001276
9313 USD 350 Recreation Commission	2,956	0.002147	2,691	0.002186
9314 Wellington Housing Authority	12,847	0.009330	11,218	0.009114
9317 Nippawalla Township	2,490	0.001808	1,973	0.001603
9318 Linn County Library District # 5	4,812	0.003495	4,069	0.003306
9320 City of Vermillion	2,827	0.002053	2,433	0.001977
9321 Public Wholesale Water Supply District # 20	11,399	0.008278	10,860	0.008823
9322 Thomas County Historical Society	5,967	0.004333	7,121	0.005785
9323 Phillips-Rooks Extension Dist # 5	4,670	0.003392	3,141	0.002552
9329 Jefferson County Rural Water Dist No 13	11,398	0.008278	10,224	0.008307
9330 Rose Hill Recreation Commission	10,149	0.007371	8,740	0.007101
9339 Coffey County Conservation District	2,853	0.002072	2,525	0.002051
9341 Meadowlark Extension District	13,203	0.009589	11,638	0.009455
9342 Park City Public Library	3,641	0.002644	3,440	0.002795
9347 Auburn Township	2,031	0.001475	—	—
9350 The Housing Authority of the City of Paola	12,758	0.009265	11,367	0.009235
9351 The Housing Authority of the City of Phillipsburg	6,233	0.004527	5,859	0.004760
9353 Equus Beds Groundwater Mgmt Dist # 2	14,059	0.010210	13,623	0.011068
9354 Americus Township Library	973	0.000707	1,026	0.000834
9360 Southeast Kansasworks Inc	10,718	0.007784	16,518	0.013420
9362 Kansas Power Pool	42,790	0.031076	33,860	0.027510
9363 Osborne Housing Authority	5,423	0.003938	4,339	0.003525
9365 Newton Housing Authority	21,247	0.015430	19,477	0.015824
9366 Lincoln Carnegie Library	1,675	0.001216	1,234	0.001003
9367 City of St George	13,268	0.009636	9,994	0.008120
9370 Ashland Library	1,332	0.000967	1,342	0.001090
9372 City of Otis	4,785	0.003475	4,579	0.003720
9375 City of Chanute Housing Authority	18,782	0.013640	17,819	0.014477

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
9382 Coffey County Housing Authority	\$ 5,242	0.003807%	\$ 5,082	0.004129%
9383 Parsons Housing Authority	12,739	0.009252	12,830	0.010424
9387 Hoxie Housing Authority	3,555	0.002582	1,984	0.001612
9403 Strong City Housing Authority	3,490	0.002535	3,127	0.002541
9404 Public Wholesale Water Supply District # 23	16,171	0.011744	14,537	0.011811
9406 Stockton Recreation Commission	2,997	0.002177	2,750	0.002234
9407 Unified Greeley County	114,220	0.082951	93,370	0.075859
9408 Great Plains Development Authority	43,167	0.031350	30,898	0.025103
9411 Horsethief Reservoir	5,209	0.003783	5,140	0.004176
9412 City of Fontana	2,406	0.001747	2,083	0.001692
9414 Valley Township	2,643	0.001919	2,407	0.001956
9418 Garden City Housing Authority	14,115	0.010251	11,815	0.009599
9424 Rural Water District # 5	24,245	0.017608	22,160	0.018004
9425 Oaklawn Improvement District	13,048	0.009476	7,692	0.006249
9427 Twin Creeks Extension District # 9	5,462	0.003967	5,217	0.004239
9432 Graves Memorial Public Library	1,335	0.000970	1,078	0.000876
9434 Pottawatomie Co RWD # 4	4,633	0.003365	4,178	0.003394
9443 Minneha Township	6,690	0.004859	5,852	0.004754
9447 Golden Prairie Extension District 12	8,543	0.006204	7,230	0.005874
9448 Frontier Extension District # 11	9,030	0.006558	8,795	0.007146
9449 Southwind Extension District # 10	7,015	0.005095	5,845	0.004749
9451 Montgomery Co RWD # 12	1,755	0.001275	1,322	0.001074
9455 Coffey County Fire District # 1	7,274	0.005283	6,279	0.005101
9460 Liberal Housing Authority	15,020	0.010908	20,963	0.017031
9468 Salt Creek Township	2,770	0.002012	2,158	0.001753
9480 Clay Center Housing Authority	13,233	0.009610	6,231	0.005062
9482 RWD # 1 Washington	10,815	0.007854	5,722	0.004649
9484 Lakin Comanche Cemetery District	4,743	0.003445	1,621	0.001317
9486 Chisholm Creek Utility Authority	17,428	0.012657	7,587	0.006164
9490 City of Atlanta	2,234	0.001622	1,022	0.000830
9491 Chapman Housing Authority	3,371	0.002448	1,386	0.001126
9493 Downs Housing Authority	3,617	0.002627	1,507	0.001224
9494 Garfield Township	2,396	0.001740	842	0.000684
9495 Seneca Housing Authority	5,485	0.003983	—	—
9497 Beck-Bookman Library	4,627	0.003360	2,356	0.001914
9499 Midway Extension District # 15	1,409	0.001023	—	—
Total – local group	137,695,341	100.000000	123,084,120	100.000000
Kansas Police and Fire group:				
Employers:				
S246 Fort Hays University	67,520	0.081572	50,514	0.067827
S367 Kansas State University	137,263	0.165830	135,254	0.181609
S379 Emporia State University	53,556	0.064702	45,793	0.061488
S385 Pittsburg State University	98,193	0.118629	92,900	0.124740
S682 Staff Benefits University of Kansas	237,553	0.286993	216,901	0.291239
S683 University of Kansas Medical Center	247,419	0.298912	248,948	0.334270
S715 Wichita State University	163,794	0.197883	156,125	0.209634
Other state agencies	6,167,744	7.451376	5,886,132	7.903480
0004 Atchison County	85,079	0.102786	63,603	0.085402
0018 Cowley County	200,253	0.241930	176,332	0.236766
0020 Dickinson County	155,487	0.187847	128,551	0.172609
0022 Douglas County	1,133,966	1.369967	1,035,707	1.390674
0025 Ellis County	424,742	0.513139	370,932	0.498061
0028 Ford County	494,714	0.597674	448,376	0.602047
0029 Franklin County	471,475	0.569598	412,102	0.553341
0033 Gray County	82,519	0.099693	71,996	0.096671
0037 Harvey County	176,652	0.213417	152,189	0.204349
0041 Johnson County	7,803,534	9.427607	7,506,436	10.079109
0042 Kearny County	168,678	0.203783	151,634	0.203603
0045 Labette County	128,364	0.155079	108,731	0.145996
0047 Leavenworth County	770,855	0.931286	672,139	0.902501
0056 Miami County	472,810	0.571211	422,489	0.567288

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual contributions	Allocated percentage	Actual contributions	Allocated percentage
0061 Neosho County	\$ 122,670	0.148200%	\$ 88,998	0.119500%
0071 Reno County	424,507	0.512856	376,783	0.505917
0077 Russell County	85,863	0.103733	70,573	0.094760
0080 Sedgwick County	5,649,552	6.825338	5,123,449	6.879404
0081 Seward County	245,921	0.297102	213,667	0.286897
0082 Shawnee County	1,067,289	1.289413	956,769	1.284681
0088 Sumner County	171,683	0.207414	130,032	0.174598
0097 City of Abilene	185,071	0.223588	164,825	0.221315
0104 City of Arkansas City	453,683	0.548104	432,242	0.580384
0107 City of Atchison	326,667	0.394653	293,798	0.394491
0120 City of Chanute	312,157	0.377123	282,229	0.378957
0126 City of Coffeyville	459,558	0.555201	404,333	0.542910
0130 City of Dodge City	635,307	0.767527	532,941	0.715595
0135 City of El Dorado	333,401	0.402789	334,307	0.448884
0141 City of Erie	22,859	0.027616	16,959	0.022771
0142 City of Eudora	87,380	0.105566	73,580	0.098798
0144 City of Fort Scott	227,741	0.275139	198,716	0.266822
0147 City of Garden City	822,024	0.993104	739,194	0.992537
0151 City of Girard	75,736	0.091498	64,583	0.086717
0160 City of Hays	522,627	0.631396	469,855	0.630888
0170 City of Hutchinson	1,705,871	2.060897	1,518,285	2.038645
0177 City of Junction City	959,549	1.159251	844,418	1.133825
0186 City of Lawrence	4,147,801	5.011042	3,713,590	4.986345
0187 City of Leavenworth	1,052,176	1.271155	934,854	1.255256
0188 City of Liberal	476,792	0.576022	426,867	0.573167
0193 City of Marion	37,554	0.045370	31,666	0.042519
0208 City of Newton	908,671	1.097784	797,240	1.070477
0211 City of Olathe	3,764,718	4.548232	3,352,046	4.500889
0214 City of Oswego	34,005	0.041082	30,147	0.040479
0215 City of Ottawa	479,570	0.579378	422,200	0.566900
0217 City of Paola	153,427	0.185358	133,291	0.178974
0218 City of Parsons	352,528	0.425896	293,046	0.393481
0221 City of Pittsburg	633,331	0.765140	583,768	0.783842
0235 City of Topeka	6,656,817	8.042235	5,905,123	7.928980
0246 City of Wellington	321,999	0.389014	281,051	0.377375
0248 City of Winfield	484,514	0.585351	446,195	0.599119
0297 Clark County	48,422	0.058500	41,586	0.055839
0301 Pottawatomie County	225,851	0.272855	195,873	0.263004
0307 City of Bonner Springs	265,068	0.320234	226,306	0.303868
0314 City of Herington	65,888	0.079601	60,005	0.080570
0318 City of Manhattan	793,162	0.958235	687,802	0.923532
0319 City of McPherson	480,241	0.580189	404,602	0.543271
0322 City of Salina	1,899,876	2.295279	1,728,692	2.321165
0366 City of Concordia	103,793	0.125394	64,412	0.086488
0385 City of Baldwin City	85,077	0.102783	69,198	0.092914
0393 City of Emporia	833,179	1.006580	776,083	1.042069
0395 City of Gardner	275,156	0.332422	233,650	0.313729
0404 City of Rossville	14,855	0.017947	13,250	0.017791
0406 City of Spring Hill	94,904	0.114655	85,837	0.115256
0459 City of Shawnee	1,836,096	2.218225	1,652,919	2.219422
0480 City of Lenexa	2,000,975	2.417418	1,798,549	2.414964
0676 City of Mission	324,714	0.392294	279,703	0.375565
0769 City of Roeland Park	146,950	0.177533	139,692	0.187569
1069 City of Merriam	593,081	0.716513	542,020	0.727786
4087 City of Overbrook	12,658	0.015292	10,019	0.013453
4126 City of Derby	590,666	0.713596	523,366	0.702739
4182 City of Leawood	1,404,501	1.696806	1,259,408	1.691044
4254 City of Fairway	109,907	0.132781	100,856	0.135422
4279 City of Victoria	21,250	0.025673	18,169	0.024396
4476 Johnson Co. Consolidated Fire District No. 2	1,005,301	1.214525	912,777	1.225612
4583 City of Overland Park	494,630	0.597573	304,963	0.409483
4612 City of Westwood	77,666	0.093830	79,185	0.106324

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

Schedules of Employer and Nonemployer Allocations

As of and for the years ended June 30, 2014 and 2013

Entity	2014		2013	
	Actual employer contributions	Employer allocated percentage	Actual employer contributions	Employer allocated percentage
4808 Johnson Co. Park & Recreation District	\$ 174,743	0.211111%	\$ 155,039	0.208175%
4809 City of Edwardsville	275,861	0.333273	258,963	0.347717
4810 City of Goddard	84,090	0.101591	69,916	0.093878
5242 City of Lansing	150,460	0.181774	132,725	0.178214
5553 Riley County Law Enforcement Agency	1,244,542	1.503556	1,107,090	1.486522
5621 Shawnee Heights Fire District	106,460	0.128616	92,683	0.124448
5686 City of Park City	122,290	0.147741	116,006	0.155765
9085 Johnson Co. Fire District 1	276,116	0.333581	264,395	0.355011
9238 Unified Government of Wyandotte County	11,745,306	14.189744	10,282,862	13.807100
9247 City of Burden	6,632	0.008012	5,586	0.007500
9290 City of Basehor	111,333	0.134504	94,691	0.127144
9316 City of Andover	316,778	0.382706	282,233	0.378962
9340 McPherson County Rural Fire Dist # 9	4,089	0.004940	3,717	0.004991
9364 Leavenworth Co Fire District # 1	64,237	0.077606	58,299	0.078280
9417 Northwest Consolidated Fire District	142,919	0.172663	105,236	0.141303
9455 Coffey County Fire District # 1	305	0.000368	—	—
0240 City of Wakefield	—	—	1,424	0.001912
Total Kansas Police and Fire group	<u>82,773,217</u>	<u>100.000000</u>	<u>74,475,191</u>	<u>100.000000</u>
Judges group:				
Employer – State of Kansas	<u>6,260,108</u>	<u>100.000000</u>	<u>6,470,166</u>	<u>100.000000</u>
Total Pension Plan	<u>\$ 677,632,299</u>		<u>\$ 609,803,386</u>	

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	Differences between expected and actual experience	2014 Deferred outflows of resources			Total deferred outflows of resources
				Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
State/school group:							
Nonemployer – State of Kansas:							
4930 North Central Kansas Technical College	\$ 5,611,483	6,433,639	—	—	—	—	—
4931 North West Kansas Technical College	4,657,343	5,259,792	—	—	—	28,635	28,635
5045 Allen County Community College	7,060,777	7,855,475	—	—	—	141,672	141,672
5046 Coffeyville Community College	8,700,681	11,618,975	—	—	—	—	—
5047 Garden City Community College	14,184,047	16,914,578	—	—	—	—	—
5048 Hutchinson Community College	28,836,666	32,815,043	—	—	—	—	—
5049 Kansas City Kansas Community College	41,313,331	47,302,825	—	—	—	—	—
5050 Neosho County Community College	10,317,965	11,915,197	—	—	—	—	—
5107 Cowley County Community College	16,126,705	18,308,158	—	—	—	20,153	20,153
5108 Barton County Community College	20,725,006	23,563,011	—	—	—	—	—
5109 Butler County Community College	36,994,461	39,917,397	—	—	—	1,769,911	1,769,911
5110 Colby Community College	7,245,956	9,090,629	—	—	—	—	—
5111 Independence Community College	8,402,145	9,095,423	—	—	—	377,612	377,612
5112 Labette Community College	9,536,991	10,172,079	—	—	—	554,356	554,356
5113 Pratt Community College	8,176,645	9,620,531	—	—	—	—	—
5177 Cloud County Community College	8,891,995	10,254,451	—	—	—	—	—
5178 Dodge City Community College	14,662,651	15,147,707	—	—	—	1,259,229	1,259,229
5179 Fort Scott Community College	8,443,935	9,859,004	—	—	—	—	—
5180 Highland Community College	11,052,676	11,887,231	—	—	—	560,854	560,854
5404 Seward County Community College							
Area Technical School	12,284,585	14,123,787	—	—	—	—	—
5406 Johnson County Community College	125,094,393	147,219,767	—	—	—	—	—
5596 NW Kansas Education Service Center	12,034,357	13,036,962	—	—	—	532,880	532,880
5600 SC Kansas Special Education Coop	14,418,429	17,115,498	—	—	—	—	—
5604 ANW Special Education Coop	13,213,102	14,225,191	—	—	—	658,551	658,551
5608 Tri County Special Education Coop	12,057,871	14,392,987	—	—	—	—	—
5609 NE Kansas Education Service Center	12,223,498	14,757,127	—	—	—	—	—
5612 SE Kansas Education Service Center	28,045,213	33,193,057	—	—	—	—	—
5624 Reno County Education Coop	10,860,468	13,203,668	—	—	—	—	—
5626 High Plains Educational Coop	11,138,237	12,583,113	—	—	—	65,092	65,092
5634 SW Kansas Coop District 613	15,350,587	18,046,948	—	—	—	—	—
5638 East Central Kansas Coop in Education	7,761,238	8,325,086	—	—	—	412,204	412,204
5655 Brown Co Kansas Special Educ Coop	3,312,844	3,832,362	—	—	—	—	—
5657 Doniphan County Education Coop	2,653,406	3,052,800	—	—	—	—	—
5671 Marion County Special Education Coop	4,798,369	5,808,071	—	—	—	—	—
5682 Sedgwick Co Area Educ Serv Coop 618	34,804,770	39,484,250	—	—	—	67,136	67,136
5688 Sumner County Education Services	4,235,418	4,807,614	—	—	—	5,896	5,896
9034 Three Lakes Educational Cooperative	7,278,289	8,886,295	—	—	—	—	—
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	5,578,320	5,902,066	—	—	—	363,776	363,776
9047 SW Plains Regional Service Center	4,762,138	5,415,966	—	—	—	—	—
9053 SW Kansas Educational Consortium	254,190	319,684	—	—	—	—	—
9055 South Central Kansas Education Service	4,293,502	4,671,053	—	—	—	173,676	173,676
9056 Smoky Hill Education Service Center	2,463,115	2,866,844	—	—	—	—	—
9273 Nc Kansas Sp Ed Coop Interlocal 636	7,979,773	8,877,288	—	—	—	160,622	160,622
9274 Southeast Kansas Interlocal 637	20,769,352	23,162,624	—	—	—	370,634	370,634
9303 Wichita Area Technical College	14,012,478	14,450,735	—	—	—	1,224,338	1,224,338
9304 Manhattan Area Technical College	4,721,115	5,500,808	—	—	—	—	—
9305 Flint Hills Technical College	5,507,711	6,086,279	—	—	—	144,740	144,740
9395 Salina Area Technical College	3,169,966	3,392,243	—	—	—	174,999	174,999
9487 Western Kansas Community College							
Virtual Ed Consortium	489,658	276,174	—	—	—	232,270	232,270
Total nonemployer – State of Kansas	676,507,851	774,047,492	—	—	—	9,299,236	9,299,236
Employer – State of Kansas:							
S175 Kansas Housing Resource Corporation	3,363,452	3,841,442	—	—	—	—	—
S176 Kansas Development Finance Authority	1,058,040	1,264,137	—	—	—	—	—
S246 Fort Hays University	12,674,816	14,679,911	—	—	—	—	—
S276 Dept of Transportation	149,527,203	180,214,955	—	—	—	—	—
S367 Kansas State University	70,860,298	81,670,527	—	—	—	—	—
S379 Emporia State University	12,632,387	14,965,601	—	—	—	—	—
S385 Pittsburg State University	14,105,196	16,519,785	—	—	—	—	—
S450 Kansas Lottery	5,520,044	6,660,853	—	—	—	—	—
S561 Kansas Board of Regents	821,741	1,078,835	—	—	—	—	—
S682 Staff Benefits University of Kansas	58,072,700	72,101,425	—	—	—	—	—
S683 University of Kansas Medical Center	16,967,744	21,609,965	—	—	—	—	—
S715 Wichita State University	27,118,613	32,507,490	—	—	—	—	—
Other state agencies (less KPERs)	1,015,781,567	1,188,561,745	—	—	—	—	—
Total Employer – State of Kansas	1,388,503,801	1,635,676,671	—	—	—	—	—
Other employers:							
4828 USD 202 Turner	33,641,424	37,882,269	—	—	—	298,625	298,625
4829 USD 203 Piper	12,666,446	14,577,926	—	—	—	—	—
4871 USD 205 Bluestem	4,168,644	5,069,114	—	—	—	—	—
4882 USD 204 Bonner Springs	18,756,341	20,486,385	—	—	—	691,878	691,878
4912 USD 206 Remington-Whitewater	5,216,140	5,546,062	—	—	—	317,635	317,635
4977 USD 209 Moscow	2,370,334	2,850,428	—	—	—	—	—
4978 USD 233 Olathe	262,125,122	286,552,896	—	—	—	9,462,207	9,462,207
4979 USD 242 Weskan	1,045,835	1,155,396	—	—	—	27,733	27,733

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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	Additional unfunded liability payments	Total employer pension expense
132,914	668,065	—	45,239	846,218	431,401	(9,386)	—	422,015	
110,315	554,471	—	—	664,786	358,048	5,941	—	363,989	
167,243	840,608	—	—	1,007,851	542,820	29,393	—	572,213	
206,086	1,035,843	—	1,431,281	2,673,210	668,893	(296,946)	—	371,947	
335,966	1,688,655	—	654,640	2,679,261	1,090,444	(135,817)	—	954,627	
683,030	3,433,096	—	28,274	4,144,400	2,216,911	(5,866)	—	2,211,045	
978,554	4,918,482	—	280,517	6,177,553	3,176,095	(58,199)	37,407	3,155,303	
244,393	1,228,386	—	154,004	1,626,783	793,227	(31,951)	—	761,276	
381,980	1,919,935	—	—	2,301,915	1,239,792	4,181	—	1,243,973	
490,896	2,467,377	—	2,707	2,960,980	1,593,301	(562)	—	1,592,739	
876,257	4,404,307	—	—	5,280,564	2,844,068	367,202	—	3,211,270	
171,629	862,654	—	706,918	1,741,201	557,056	(146,663)	—	410,393	
199,015	1,000,302	—	—	1,199,317	645,942	78,343	—	724,285	
225,895	1,135,409	—	—	1,361,304	733,187	115,012	—	848,199	
193,673	973,455	—	269,569	1,436,697	628,606	(55,927)	—	572,679	
210,617	1,058,620	—	121,098	1,390,335	683,601	(25,124)	—	658,477	
347,302	1,745,635	—	—	2,092,937	1,127,238	261,251	—	1,388,489	
200,004	1,005,277	—	215,426	1,420,707	649,155	(44,694)	—	604,461	
261,795	1,315,856	—	—	1,577,651	849,710	116,360	—	966,070	
290,975	1,462,518	—	131,626	1,885,119	944,417	(27,308)	—	917,109	
2,963,005	14,892,881	—	4,153,435	22,009,321	9,617,033	(861,709)	—	8,755,324	
285,048	1,432,728	—	—	1,717,776	925,180	110,556	—	1,035,736	
341,517	1,716,559	—	600,378	2,658,454	1,108,463	(124,560)	—	983,903	
312,968	1,573,061	—	—	1,886,029	1,015,800	136,629	—	1,152,429	
285,605	1,435,527	—	568,012	2,289,144	926,988	(117,845)	—	809,143	
289,528	1,455,246	—	713,656	2,458,430	939,721	(148,061)	—	791,660	
664,283	3,338,871	—	1,086,455	5,089,609	2,156,066	(225,406)	—	1,930,660	
257,243	1,292,973	—	710,346	2,260,562	834,933	(147,375)	—	687,558	
263,822	1,326,042	—	—	1,589,864	856,288	13,504	—	869,792	
363,596	1,827,536	—	494,198	2,685,330	1,180,126	(102,531)	—	1,077,595	
183,834	924,000	—	—	1,107,834	596,670	85,519	—	682,189	
78,469	394,405	—	54,984	527,858	254,686	(11,408)	—	243,278	
62,849	315,896	—	30,199	408,944	203,989	(6,265)	—	197,724	
113,655	571,261	—	292,669	977,585	368,890	(60,720)	—	308,170	
824,391	4,143,617	—	—	4,968,008	2,675,728	13,929	—	2,689,657	
100,321	504,240	—	—	604,561	325,611	1,223	—	326,834	
172,395	866,503	—	507,253	1,546,151	559,542	(105,239)	—	454,303	
132,129	664,117	—	—	796,246	428,851	75,472	—	504,323	
112,797	566,947	—	2,046	681,790	366,105	(424)	—	365,681	
6,021	30,262	—	25,447	61,730	19,542	(5,279)	—	14,263	
101,697	511,155	—	—	612,852	330,077	36,032	—	366,109	
58,342	293,242	—	55,345	406,929	189,360	(11,482)	—	177,878	
189,010	950,017	—	—	1,139,027	613,471	33,324	—	646,795	
491,946	2,472,657	—	—	2,964,603	1,596,711	76,895	—	1,673,606	
331,902	1,668,230	—	—	2,000,132	1,077,254	254,012	—	1,331,266	
111,825	562,064	—	110,931	784,820	362,951	(23,015)	—	339,936	
130,457	655,710	—	—	786,167	423,423	30,029	—	453,452	
75,084	377,394	—	—	452,478	243,701	36,307	—	280,008	
11,598	58,295	—	—	69,893	37,644	48,189	—	85,833	
16,023,876	80,540,387	—	13,446,653	110,010,916	52,008,716	(860,459)	37,407	51,185,664	
79,667	400,430	—	14,859	494,956	258,576	(3,083)	—	255,493	
25,061	125,963	—	50,834	201,858	81,340	(10,546)	—	70,794	
300,218	1,508,977	—	224,811	2,034,006	974,417	(46,641)	—	927,776	
3,541,724	17,801,683	—	8,476,937	29,820,344	11,495,383	(1,758,701)	—	9,736,682	
1,678,408	8,436,141	—	925,953	11,040,502	5,447,613	(192,107)	—	5,255,506	
299,213	1,503,925	—	501,358	2,304,496	971,155	(104,016)	—	867,139	
334,098	1,679,268	—	401,916	2,415,282	1,084,382	(83,385)	—	1,000,997	
130,749	657,179	—	319,499	1,107,427	424,371	(66,286)	—	358,085	
19,464	97,831	—	119,835	237,130	63,174	(24,862)	—	38,312	
1,375,519	6,913,737	—	5,039,985	13,329,241	4,464,525	(1,045,640)	—	3,418,885	
401,901	2,020,063	—	1,922,532	4,344,496	1,304,450	(398,866)	—	905,584	
642,336	3,228,556	—	1,391,035	5,261,927	2,084,830	(288,597)	—	1,796,233	
24,059,948	120,931,999	—	28,028,085	173,020,032	78,091,463	(5,814,956)	—	72,276,507	
32,888,306	165,305,752	—	47,417,639	245,611,697	106,745,679	(9,837,686)	—	96,907,993	
796,836	4,005,117	—	—	4,801,953	2,586,292	61,955	—	2,648,247	
300,019	1,507,980	—	148,229	1,956,228	973,774	(30,753)	—	943,021	
98,739	496,290	—	273,538	868,567	320,478	(56,751)	—	263,727	
444,266	2,233,001	—	—	2,677,267	1,441,954	143,543	—	1,585,497	
123,550	620,998	—	—	744,548	401,008	65,899	—	466,907	
56,144	282,196	—	129,099	467,439	182,227	(26,784)	—	155,443	
6,208,736	31,206,819	—	—	37,415,555	20,151,709	1,963,113	—	22,114,822	
24,772	124,510	—	—	149,282	80,402	5,754	—	86,156	

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
4980 USD 250 Pittsburg	\$ 22,867,859	24,633,492	—	—	—	1,128,145	1,128,145
4981 USD 253 Emporia	46,997,532	52,408,476	—	—	—	842,514	842,514
4982 USD 259 Wichita	457,481,143	508,221,490	—	—	—	9,800,055	9,800,055
4983 USD 260 Derby	55,449,135	64,591,784	—	—	—	—	—
4984 USD 262 Valley Center	17,123,593	19,899,461	—	—	—	—	—
4985 USD 265 Goddard	38,578,901	44,112,083	—	—	—	—	—
4986 USD 266 Maize	46,474,518	53,483,679	—	—	—	—	—
4987 USD 268 Cheney	6,220,122	7,109,690	—	—	—	—	—
4988 USD 290 Ottawa	22,142,158	24,520,683	—	—	—	538,355	538,355
4990 USD 314 Brewster	1,119,255	1,214,379	—	—	—	48,006	48,006
4991 USD 348 Baldwin City	9,971,121	11,427,281	—	—	—	—	—
4992 USD 349 Stafford	2,288,927	2,610,792	—	—	—	—	—
4993 USD 352 Goodland	7,890,442	9,018,862	—	—	—	—	—
4994 USD 359 Argonia Public Schools	1,692,110	1,899,511	—	—	—	19,912	19,912
4995 USD 363 Holcomb	8,183,483	9,383,001	—	—	—	—	—
4996 USD 371 Montezuma	2,209,820	2,559,073	—	—	—	—	—
4997 USD 373 Newton	34,307,060	39,523,984	—	—	—	—	—
4998 USD 376 Sterling	4,478,490	5,030,107	—	—	—	50,473	50,473
4999 USD 383 Manhattan	65,016,159	60,754,337	—	—	—	10,894,390	10,894,390
5000 USD 385 Andover	35,991,502	39,973,329	—	—	—	779,348	779,348
5001 USD 386 Madison-Virgil	2,340,685	2,620,743	—	—	—	33,207	33,207
5002 USD 390 Hamilton	1,055,228	1,347,890	—	—	—	—	—
5004 USD 394 Rose Hill	11,408,210	12,747,495	—	—	—	183,122	183,122
5005 USD 396 Douglass Public Schools	6,181,463	7,416,590	—	—	—	—	—
5006 USD 398 Peabody-Burns	2,753,536	3,285,463	—	—	—	—	—
5007 USD 399 Paradise	1,605,846	1,850,552	—	—	—	—	—
5008 USD 404 Riverton	6,814,063	7,654,628	—	—	—	75,739	75,739
5010 USD 409 Atchison Public Schools	13,407,738	17,489,298	—	—	—	—	—
5011 USD 420 Osage City	4,770,764	6,158,990	—	—	—	—	—
5012 USD 421 Lyndon	3,120,828	3,404,736	—	—	—	118,391	118,391
5013 USD 443 Dodge City	58,104,075	66,092,361	—	—	—	—	—
5014 USD 446 Independence	15,062,722	17,704,673	—	—	—	—	—
5015 USD 448 Inman	4,207,239	4,792,578	—	—	—	—	—
5016 USD 449 Easton	5,859,348	6,650,103	—	—	—	8,843	8,843
5017 USD 453 Leavenworth	52,011,432	60,365,428	—	—	—	—	—
5018 USD 456 Marais Des Cygnes Valley	2,715,452	3,049,241	—	—	—	31,162	31,162
5019 USD 470 Arkansas City	22,527,277	23,266,280	—	—	—	1,939,798	1,939,798
5020 USD 475 Geary Co	68,593,800	75,575,241	—	—	—	1,988,225	1,988,225
5021 USD 477 Ingalls	2,809,959	3,312,630	—	—	—	—	—
5022 USD 480 Liberal	41,976,220	48,498,100	—	—	—	—	—
5024 USD 215 Lakin	5,707,715	7,219,157	—	—	—	—	—
5025 USD 234 Fort Scott	16,123,702	18,779,004	—	—	—	—	—
5026 USD 251 North Lyon	3,993,369	4,969,236	—	—	—	—	—
5027 USD 261 Haysville	47,378,306	53,299,104	—	—	—	463,397	463,397
5028 USD 267 Renwick	12,356,216	14,252,068	—	—	—	—	—
5029 USD 288 Central Heights	5,166,491	5,957,780	—	—	—	—	—
5031 USD 305 Salina	83,571,218	94,263,592	—	—	—	611,507	611,507
5032 USD 361 Anthony-Harper	7,585,004	8,204,796	—	—	—	345,909	345,909
5033 USD 378 Riley Co	4,808,720	5,197,322	—	—	—	222,886	222,886
5034 USD 403 Otis-Bison	2,612,000	2,794,787	—	—	—	144,499	144,499
5035 USD 413 Chanute	13,630,618	15,022,186	—	—	—	391,570	391,570
5036 USD 415 Hiawatha	7,011,830	8,407,822	—	—	—	—	—
5037 USD 418 McPherson	27,026,215	30,699,141	—	—	—	19,611	19,611
5038 USD 422 Kiowa County	3,989,024	4,372,506	—	—	—	134,273	134,273
5039 USD 439 Sedgwick Public Schools	4,039,759	4,738,244	—	—	—	—	—
5040 USD 445 Coffeyville	13,061,789	13,874,345	—	—	—	806,659	806,659
5041 USD 457 Garden City	70,960,172	81,769,243	—	—	—	—	—
5042 USD 458 Basehor-Linwood	12,222,284	16,646,686	—	—	—	—	—
5043 USD 465 Winfield	27,983,103	32,621,751	—	—	—	—	—
5056 USD 223 Barnes	3,496,937	3,963,258	—	—	—	9,926	9,926
5057 USD 258 Humboldt	5,343,491	5,843,083	—	—	—	191,544	191,544
5058 USD 273 Beloit	11,650,451	12,774,662	—	—	—	388,682	388,682
5059 USD 284 Chase County	3,358,915	3,962,314	—	—	—	—	—
5060 USD 285 Cedar Vale	1,415,683	1,775,443	—	—	—	—	—
5061 USD 286 Chautauqua County	3,393,229	3,873,621	—	—	—	—	—
5062 USD 287 West Franklin	6,156,670	6,908,335	—	—	—	74,896	74,896
5063 USD 327 Ellsworth	4,938,435	5,618,411	—	—	—	—	—
5064 USD 338 Valley Falls	3,682,947	4,065,025	—	—	—	100,765	100,765
5065 USD 342 McLouth	3,721,606	4,205,654	—	—	—	20,695	20,695
5066 USD 380 Vermillion	4,960,736	5,565,675	—	—	—	60,940	60,940
5067 USD 389 Eureka	6,842,562	7,729,083	—	—	—	40,907	40,907
5068 USD 417 Council Grove	7,825,776	7,920,632	—	—	—	807,923	807,923
5069 USD 440 Halstead	6,154,433	6,902,306	—	—	—	77,784	77,784
5070 USD 464 Tonganoxie	13,646,912	15,583,614	—	—	—	—	—
5072 USD 482 Dighton	2,167,007	2,418,008	—	—	—	37,598	37,598
5073 USD 487 Herington	4,045,063	4,854,393	—	—	—	—	—
5076 USD 217 Rolla	2,226,881	2,639,847	—	—	—	—	—
5077 USD 218 Elkhart	6,120,567	6,503,735	—	—	—	375,988	375,988
5078 USD 226 Meade	3,934,965	4,473,692	—	—	—	—	—
5079 USD 235 Uniontown	4,321,746	5,387,637	—	—	—	—	—
5080 USD 252 Southern Lyon County	4,427,946	4,830,350	—	—	—	168,322	168,322

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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	Additional unfunded liability payments	Total employer pension expense
541,652	2,722,490	—	—	3,264,142	1,758,040	234,055	—	1,992,095	
1,113,191	5,595,204	—	—	6,708,395	3,613,086	174,796	—	3,787,882	
10,835,969	54,464,568	—	—	65,300,537	35,170,330	2,033,206	—	37,203,536	
1,313,377	6,601,394	—	1,290,631	9,205,402	4,262,830	(267,766)	—	3,995,064	
405,592	2,038,618	—	359,203	2,803,413	1,316,431	(74,524)	—	1,241,907	
913,786	4,592,939	—	212,358	5,719,083	2,965,877	(44,058)	—	2,921,819	
1,100,803	5,532,937	—	540,339	7,174,079	3,572,878	(112,104)	—	3,460,774	
147,331	740,525	—	32,124	919,980	478,192	(6,665)	—	471,527	
524,463	2,636,093	—	—	3,160,556	1,702,249	111,692	—	1,813,941	
26,511	133,251	—	—	159,762	86,046	9,960	—	96,006	
236,178	1,187,093	—	76,461	1,499,732	766,562	(15,863)	—	750,699	
54,216	272,504	—	7,279	333,999	175,969	(1,510)	—	174,459	
186,894	939,382	—	40,727	1,167,003	606,603	(8,450)	—	598,153	
40,080	201,451	—	—	241,531	130,086	4,131	—	134,217	
193,835	974,269	—	66,415	1,234,519	629,131	(13,779)	—	615,352	
52,342	263,086	—	38,923	389,233	169,887	(8,075)	—	161,812	
812,602	4,084,363	—	434,342	5,331,307	2,637,465	(90,112)	—	2,547,353	
106,078	533,178	—	—	639,256	344,298	10,471	—	354,769	
1,539,983	7,740,378	—	—	9,280,361	4,998,326	2,260,247	—	7,258,573	
852,500	4,284,901	—	—	5,137,401	2,766,962	161,690	—	2,928,652	
55,442	278,666	—	—	334,108	179,948	6,890	—	186,838	
24,994	125,628	—	122,843	273,465	81,124	(25,486)	—	55,638	
270,217	1,358,183	—	—	1,628,400	877,043	37,992	—	915,035	
146,415	735,923	—	322,688	1,205,026	475,220	(66,948)	—	408,272	
65,221	327,817	—	128,618	521,656	211,687	(26,684)	—	185,003	
38,036	191,181	—	20,755	249,972	123,455	(4,306)	—	119,149	
161,399	811,236	—	—	972,635	523,853	15,713	—	539,566	
317,578	1,596,233	—	1,861,472	3,775,283	1,030,763	(386,197)	—	644,566	
113,001	567,974	—	609,281	1,290,256	366,768	(126,407)	—	240,361	
73,920	371,544	—	—	445,464	239,924	24,563	—	264,487	
1,376,262	6,917,473	—	33,868	8,327,603	4,466,937	(7,027)	—	4,459,910	
356,778	1,793,264	—	481,746	2,631,788	1,157,995	(99,947)	—	1,058,048	
99,653	500,885	—	8,182	608,720	323,445	(1,697)	—	321,748	
138,785	697,574	—	—	836,359	450,456	1,835	—	452,291	
1,231,951	6,192,124	—	1,026,899	8,450,974	3,998,546	(213,049)	—	3,785,497	
64,319	323,283	—	—	387,602	208,759	6,465	—	215,224	
533,585	2,681,943	—	—	3,215,528	1,731,857	402,448	—	2,134,305	
1,624,723	8,166,307	—	—	9,791,030	5,273,368	412,495	—	5,685,863	
66,557	334,534	—	97,998	499,089	216,025	(20,331)	—	195,694	
994,255	4,997,401	—	646,339	6,637,995	3,227,057	(134,095)	—	3,092,962	
135,194	679,521	—	605,191	1,419,906	438,799	(125,558)	—	313,241	
381,908	1,919,577	—	372,619	2,674,104	1,239,561	(77,307)	—	1,162,254	
94,588	475,423	—	355,835	925,846	307,003	(73,825)	—	233,178	
1,122,210	5,640,536	—	—	6,762,746	3,642,359	96,141	—	3,738,500	
292,671	1,471,046	—	170,428	1,934,145	949,924	(35,359)	—	914,565	
122,374	615,087	—	70,084	807,545	397,191	(14,540)	—	382,651	
1,979,481	9,949,416	—	—	11,928,897	6,424,805	126,869	—	6,551,674	
179,660	903,019	—	—	1,082,679	583,122	71,765	—	654,887	
113,900	572,493	—	—	686,393	369,686	46,242	—	415,928	
61,868	310,967	—	—	372,835	200,806	29,979	—	230,785	
322,857	1,622,768	—	—	1,945,625	1,047,897	81,238	—	1,129,135	
166,083	834,780	—	361,851	1,362,714	539,057	(75,073)	—	463,984	
640,147	3,217,556	—	—	3,857,703	2,077,727	4,069	—	2,081,796	
94,485	474,906	—	—	569,391	306,669	27,857	—	334,526	
95,686	480,946	—	120,858	697,490	310,569	(25,074)	—	285,495	
309,384	1,555,047	—	—	1,864,431	1,004,167	167,357	—	1,171,524	
1,680,774	8,448,032	—	913,681	11,042,487	5,455,291	(189,560)	—	5,265,731	
289,499	1,455,101	—	2,279,691	4,024,291	939,627	(472,965)	—	466,662	
662,812	3,331,476	—	671,785	4,666,073	2,151,291	(139,375)	—	2,011,916	
82,829	416,321	—	—	499,150	268,838	2,059	—	270,897	
126,567	636,159	—	—	762,726	410,798	39,739	—	450,537	
275,954	1,387,023	—	—	1,662,977	895,666	80,639	—	976,305	
79,560	399,889	—	119,234	598,683	258,227	(24,737)	—	233,490	
33,532	168,541	—	137,581	339,654	108,835	(28,544)	—	80,291	
80,373	403,975	—	13,475	497,823	260,865	(2,796)	—	258,069	
145,828	732,971	—	—	878,799	473,314	15,539	—	488,853	
116,973	587,936	—	3,730	708,639	379,658	(774)	—	378,884	
87,235	438,466	—	—	525,701	283,138	20,906	—	304,044	
88,151	443,069	—	—	531,220	286,110	4,293	—	290,403	
117,501	590,591	—	—	708,092	381,372	12,643	—	394,015	
162,074	814,628	—	—	976,702	526,044	8,487	—	534,531	
185,363	931,683	—	—	1,117,046	601,632	167,619	—	769,251	
145,775	732,705	—	—	878,480	473,142	16,138	—	489,280	
323,243	1,624,708	—	58,053	2,006,004	1,049,150	(12,044)	—	1,037,106	
51,328	257,989	—	—	309,317	166,596	7,801	—	174,397	
95,812	481,577	—	212,057	789,446	310,977	(43,995)	—	266,982	
52,746	265,117	—	89,756	407,619	171,199	(18,621)	—	152,578	
144,973	728,673	—	—	873,646	470,538	78,006	—	548,544	
93,204	468,470	—	421	562,095	302,513	(87)	—	302,426	
102,366	514,517	—	393,194	1,010,077	332,248	(81,575)	—	250,673	
104,881	527,161	—	—	632,042	340,413	34,922	—	375,335	

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
5081 USD 254 Barber County North	\$ 4,211,392	4,535,436	—	—	—	208,688	208,688
5082 USD 269 Palco	1,795,818	2,019,002	—	—	—	18,588	18,588
5083 USD 270 Plainville	3,165,749	3,489,361	—	—	—	90,598	90,598
5087 USD 281 Hill City	3,143,959	3,331,008	—	—	—	201,228	201,228
5088 USD 289 Wellsville	6,700,003	7,996,395	—	—	—	—	—
5089 USD 298 Lincoln	3,371,120	3,616,116	—	—	—	178,970	178,970
5090 USD 303 Ness City	2,372,826	2,477,717	—	—	—	181,919	181,919
5092 USD 321 Kaw Valley	11,358,305	12,389,094	—	—	—	432,958	432,958
5093 USD 322 Onaga-Havensville-Wheaton	2,616,728	2,954,302	—	—	—	16,844	16,844
5095 USD 329 Mill Creek Valley	5,169,111	5,720,396	—	—	—	128,979	128,979
5096 USD 346 Jayhawk	4,482,516	5,161,366	—	—	—	—	—
5098 USD 360 Caldwell	2,376,340	2,644,061	—	—	—	47,465	47,465
5099 USD 365 Garnett	9,031,231	10,157,260	—	—	—	90,478	90,478
5100 USD 367 Osawatomie	9,632,776	10,595,709	—	—	—	293,692	293,692
5101 USD 372 Silver Lake	6,291,625	7,077,438	—	—	—	61,903	61,903
5102 USD 379 Clay Center	13,791,324	18,430,991	—	—	—	—	—
5103 USD 382 Pratt	8,855,061	10,093,774	—	—	—	—	—
5104 USD 419 Canton-Galva	3,779,115	4,373,015	—	—	—	—	—
5105 USD 459 Bucklin	2,416,597	2,767,038	—	—	—	—	—
5106 USD 483 Kismet-Plains	6,986,079	8,122,060	—	—	—	—	—
5116 USD 210 Hugoton	9,452,645	11,074,037	—	—	—	—	—
5117 USD 212 Northern Valley	2,286,243	2,425,344	—	—	—	143,778	143,778
5118 USD 214 Ulysses	13,062,619	15,310,636	—	—	—	—	—
5119 USD 219 Minneola	2,308,927	2,585,223	—	—	—	32,726	32,726
5120 USD 231 Gardner	45,861,407	51,266,228	—	—	—	718,889	718,889
5122 USD 255 South Barber County	2,359,152	2,710,743	—	—	—	—	—
5123 USD 256 Marmaton Valley	2,566,823	3,073,357	—	—	—	—	—
5125 USD 320 Wamego	16,556,426	18,336,415	—	—	—	401,315	401,315
5127 USD 332 Cunningham	2,058,123	2,833,503	—	—	—	—	—
5128 USD 335 North Jackson	2,982,934	3,458,417	—	—	—	—	—
5129 USD 337 Royal Valley	8,048,592	9,555,954	—	—	—	—	—
5130 USD 343 Perry	8,291,600	8,859,419	—	—	—	468,993	468,993
5131 USD 364 Marysville	8,512,626	9,845,494	—	—	—	—	—
5132 USD 368 Paola	29,036,925	33,218,335	—	—	—	—	—
5133 USD 381 Spearville-Windthors	2,691,682	2,935,561	—	—	—	102,930	102,930
5134 USD 393 Solomon	3,034,500	3,327,376	—	—	—	101,186	101,186
5135 USD 402 Augusta	15,350,524	16,500,463	—	—	—	786,507	786,507
5137 USD 432 Victoria	2,259,916	2,572,003	—	—	—	—	—
5138 USD 454 Burlingame Public Schools	2,448,482	2,750,114	—	—	—	27,552	27,552
5140 USD 463 Udall	3,217,890	3,427,472	—	—	—	190,942	190,942
5141 USD 467 Wichita County Schools	4,183,660	4,909,599	—	—	—	—	—
5142 USD 474 Haviland	1,033,822	1,124,162	—	—	—	42,291	42,291
5143 USD 211 Norton	5,930,403	6,837,802	—	—	—	—	—
5144 USD 216 Deerfield	3,234,185	3,699,142	—	—	—	—	—
5145 USD 227 Jetmore	2,580,050	2,914,132	—	—	—	15,581	15,581
5147 USD 232 De Soto	53,892,874	61,179,639	—	—	—	70,084	70,084
5148 USD 239 North Ottawa County	5,505,028	6,124,995	—	—	—	110,149	110,149
5149 USD 244 Burlington	9,927,031	11,656,675	—	—	—	—	—
5150 USD 257 Iola	11,155,490	12,831,030	—	—	—	—	—
5151 USD 274 Oakley	3,659,624	4,193,306	—	—	—	—	—
5152 USD 282 West Elk	6,036,795	6,753,105	—	—	—	90,598	90,598
5153 USD 283 Elk Valley	2,017,100	2,154,038	—	—	—	115,082	115,082
5154 USD 299 Sylvan Grove	2,027,260	2,366,434	—	—	—	—	—
5155 USD 311 Pretty Prairie	2,724,143	2,969,483	—	—	—	105,397	105,397
5156 USD 315 Colby	7,932,423	8,642,955	—	—	—	310,115	310,115
5157 USD 326 Logan	1,622,652	2,025,249	—	—	—	—	—
5158 USD 331 Kingman-Norwich	7,587,880	8,751,187	—	—	—	—	—
5159 USD 333 Concordia	11,617,160	13,744,321	—	—	—	—	—
5160 USD 347 Kinsley-Offlerle	3,313,739	3,831,418	—	—	—	—	—
5161 USD 356 Conway Springs	4,256,824	4,882,795	—	—	—	—	—
5162 USD 377 Atchison Co Community	4,935,496	5,844,318	—	—	—	—	—
5163 USD 395 LaCrosse	2,849,896	3,244,059	—	—	—	—	—
5164 USD 412 Hoxie Community Schools	2,956,671	3,368,780	—	—	—	—	—
5166 USD 429 Troy	2,663,886	2,913,261	—	—	—	95,230	95,230
5167 USD 430 South Brown County	5,878,134	6,643,565	—	—	—	31,945	31,945
5168 USD 431 Hoisington	5,356,207	5,653,132	—	—	—	360,828	360,828
5171 USD 444 Little River	3,075,971	3,423,405	—	—	—	60,699	60,699
5172 USD 447 Cherryvale	7,239,247	8,274,166	—	—	—	—	—
5173 USD 452 Stanton Co	3,677,580	4,487,421	—	—	—	—	—
5174 USD 460 Hesston	6,029,702	6,962,087	—	—	—	—	—
5175 USD 462 Central	3,281,853	3,751,443	—	—	—	—	—
5176 USD 469 Lansing	15,440,174	16,022,644	—	—	—	1,266,628	1,266,628
5185 USD 229 Blue Valley	213,745,582	225,318,996	—	—	—	14,627,621	14,627,621
5186 USD 237 Smith Center	3,586,971	4,118,851	—	—	—	—	—
5187 USD 240 Twin Valley	4,894,153	5,335,119	—	—	—	189,197	189,197
5188 USD 271 Stockton	2,547,909	2,910,936	—	—	—	—	—
5189 USD 291 Grinnell	967,048	1,097,285	—	—	—	1,685	1,685
5190 USD 297 St Francis Schools	2,739,862	3,268,611	—	—	—	—	—
5191 USD 309 Nickerson	9,554,947	10,130,239	—	—	—	605,912	605,912
5192 USD 310 Fairfield	3,615,023	3,548,199	—	—	—	464,841	464,841
5193 USD 313 Buhler	15,726,953	19,367,380	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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	Additional unfunded liability payments	Total employer pension expense
	99,752	501,379							
42,536	213,798	—	—	256,334	138,059	3,857	—	141,916	
74,984	376,892	—	—	451,876	243,377	18,796	—	262,173	
74,468	374,298	—	—	448,766	241,702	41,749	—	283,451	
158,697	797,656	—	314,687	1,271,040	515,084	(65,288)	—	449,796	
79,849	401,342	—	—	481,191	259,166	37,131	—	296,297	
56,203	282,492	—	—	338,695	182,419	37,742	—	220,161	
269,035	1,352,242	—	—	1,621,277	873,206	89,825	—	963,031	
61,980	311,530	—	—	373,510	201,169	3,495	—	204,664	
122,436	615,399	—	—	737,835	397,392	26,759	—	424,151	
106,174	533,658	—	54,443	694,275	344,608	(11,295)	—	333,313	
56,286	282,911	—	—	339,197	182,689	9,847	—	192,536	
213,915	1,075,196	—	—	1,289,111	694,305	18,771	—	713,076	
228,163	1,146,812	—	—	1,374,975	740,551	60,932	—	801,483	
149,024	749,038	—	—	898,062	483,689	12,843	—	496,532	
326,663	1,641,900	—	2,280,233	4,248,796	1,060,252	(473,077)	—	587,175	
209,742	1,054,223	—	22,800	1,286,765	680,761	(4,730)	—	676,031	
89,513	449,916	—	63,768	603,197	290,532	(13,230)	—	277,302	
57,240	287,703	—	16,483	361,426	185,784	(3,420)	—	182,364	
165,473	831,715	—	149,432	1,146,620	537,077	(31,003)	—	506,074	
223,897	1,125,367	—	272,034	1,621,298	726,702	(56,439)	—	670,263	
54,152	272,184	—	—	326,336	175,762	29,830	—	205,592	
309,403	1,555,146	—	382,064	2,246,613	1,004,231	(79,266)	—	924,965	
54,690	274,885	—	—	329,575	177,506	6,790	—	184,296	
1,086,280	5,459,945	—	—	6,546,225	3,525,743	149,147	—	3,674,890	
55,879	280,864	—	23,943	360,686	181,367	(4,967)	—	176,400	
60,798	305,588	—	128,738	495,124	197,333	(26,709)	—	170,624	
392,158	1,971,095	—	—	2,363,253	1,272,828	83,260	—	1,356,088	
48,749	245,026	—	409,015	702,790	158,225	(84,858)	—	73,367	
70,654	355,128	—	55,887	481,669	229,323	(11,595)	—	217,728	
190,640	958,210	—	336,645	1,485,495	618,761	(69,843)	—	548,918	
196,396	987,141	—	—	1,183,537	637,443	97,301	—	734,744	
201,631	1,013,455	—	139,567	1,354,653	654,435	(28,956)	—	625,479	
687,773	3,456,937	—	173,736	4,318,446	2,232,307	(36,045)	—	2,196,262	
63,756	320,453	—	—	384,209	206,932	21,355	—	228,287	
71,876	361,267	—	—	433,143	233,287	20,993	—	254,280	
363,595	1,827,528	—	—	2,191,123	1,180,121	163,176	—	1,343,297	
53,529	269,050	—	2,467	325,046	173,738	(512)	—	173,226	
57,995	291,500	—	—	349,495	188,235	5,716	—	193,951	
76,219	383,100	—	—	459,319	247,386	39,615	—	287,001	
99,095	498,078	—	127,294	724,467	321,632	(26,410)	—	295,222	
24,487	123,080	—	—	147,567	79,478	8,774	—	88,252	
140,468	706,033	—	79,710	926,211	455,919	(16,537)	—	439,382	
76,605	385,040	—	18,709	480,354	248,638	(3,881)	—	244,757	
61,111	307,163	—	—	368,274	198,350	3,233	—	201,583	
1,276,515	6,416,116	—	—	7,692,631	4,143,188	14,540	—	4,157,728	
130,393	655,391	—	—	785,784	423,217	22,853	—	446,070	
235,133	1,181,844	—	307,949	1,724,926	763,172	(63,890)	—	699,282	
264,231	1,328,096	—	123,986	1,716,313	857,614	(25,723)	—	831,891	
86,682	435,690	—	27,433	549,805	281,345	(5,691)	—	275,654	
142,988	718,699	—	—	861,687	464,098	18,796	—	482,894	
47,777	240,142	—	—	287,919	155,071	23,876	—	178,947	
48,018	241,352	—	51,254	340,624	155,852	(10,634)	—	145,218	
64,524	324,318	—	—	388,842	209,427	21,867	—	231,294	
187,889	944,380	—	—	1,132,269	609,830	64,339	—	674,169	
38,434	193,182	—	149,614	381,230	124,747	(31,040)	—	93,707	
179,728	903,361	—	103,893	1,186,982	583,343	(21,555)	—	561,788	
275,166	1,383,059	—	445,712	2,103,937	893,106	(92,471)	—	800,635	
78,490	394,511	—	53,360	526,361	254,754	(11,071)	—	243,683	
100,828	506,788	—	36,215	643,831	327,257	(7,513)	—	319,744	
116,903	587,586	—	193,588	898,077	379,432	(40,164)	—	339,268	
67,503	339,289	—	3,609	410,401	219,095	(749)	—	218,346	
70,032	352,001	—	6,377	428,410	227,304	(1,323)	—	225,981	
63,097	317,144	—	—	380,241	204,795	19,757	—	224,552	
139,230	699,810	—	—	839,040	451,900	6,627	—	458,527	
126,868	637,673	—	—	764,541	411,776	74,861	—	486,637	
72,858	366,204	—	—	439,062	236,475	12,593	—	249,068	
171,470	861,855	—	37,057	1,070,382	556,540	(7,688)	—	548,852	
87,108	437,827	—	254,108	779,043	282,726	(52,719)	—	230,007	
142,820	717,855	—	89,154	949,829	463,553	(18,497)	—	445,056	
77,734	390,715	—	17,146	485,595	252,303	(3,557)	—	248,746	
365,718	1,838,201	—	—	2,203,919	1,187,013	262,786	—	1,449,799	
5,062,811	25,447,083	—	—	30,509,894	16,432,377	3,034,776	—	19,467,153	
84,962	427,040	—	34,170	546,172	275,760	(7,089)	—	268,671	
115,924	582,664	—	—	698,588	376,254	39,252	—	415,506	
60,350	303,337	—	12,031	375,718	195,879	(2,496)	—	193,383	
22,906	115,130	—	—	138,036	74,345	349	—	74,694	
64,897	326,189	—	127,535	518,621	210,636	(26,460)	—	184,176	
226,320	1,137,546	—	—	1,363,866	734,567	125,708	—	860,275	
85,626	430,380	—	—	516,006	277,916	96,440	—	374,356	
372,511	1,872,343	—	1,233,421	3,478,275	1,209,060	(255,897)	—	953,163	

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
5195 USD 323 Rock Creek	\$ 6,813,360	7,589,398	—	—	—	129,099	129,099
5196 USD 341 Oskaloosa	3,790,362	4,436,211	—	—	—	—	—
5197 USD 351 Macksville	3,027,471	3,400,669	—	—	—	33,868	33,868
5198 USD 353 Wellington	12,774,691	18,076,149	—	—	—	—	—
5199 USD 355 Ellinwood	3,824,995	3,934,202	—	—	—	342,841	342,841
5200 USD 362 Prairie View	10,839,956	10,750,503	—	—	—	1,302,002	1,302,002
5201 USD 369 Burrton	2,699,350	2,938,031	—	—	—	108,104	108,104
5202 USD 392 Osborne County	2,749,702	3,037,764	—	—	—	72,912	72,912
5203 USD 400 Smoky Valley	7,331,964	8,735,860	—	—	—	—	—
5204 USD 405 Lyons	10,858,934	12,312,460	—	—	—	26,289	26,289
5205 USD 408 Marion	4,450,630	5,328,436	—	—	—	—	—
5206 USD 410 Durham Hillsboro Lehigh	5,141,762	5,862,405	—	—	—	—	—
5207 USD 416 Louisburg	11,097,278	12,843,887	—	—	—	—	—
5208 USD 423 Moundridge	3,106,067	2,829,871	—	—	—	580,586	580,586
5210 USD 428 Great Bend	33,634,331	37,881,180	—	—	—	292,849	292,849
5212 USD 434 Santa Fe Trail	8,068,337	8,827,022	—	—	—	285,631	285,631
5213 USD 436 Caney Valley	6,387,217	7,052,668	—	—	—	172,414	172,414
5214 USD 450 Shawnee Heights	29,827,100	33,898,091	—	—	—	7,219	7,219
5215 USD 466 Scott Co	7,749,417	8,734,625	—	—	—	61,903	61,903
5216 USD 473 Chapman	9,415,775	9,985,396	—	—	—	594,843	594,843
5217 USD 476 Copeland	1,359,388	1,549,245	—	—	—	—	—
5218 USD 481 Rural Vista	3,023,637	3,543,913	—	—	—	—	—
5219 USD 241 Wallace County Schools	2,249,054	2,513,528	—	—	—	35,734	35,734
5220 USD 243 Lebo-Waverly	5,859,859	6,716,132	—	—	—	—	—
5222 USD 307 Ell-Saline	8,836,369	4,500,859	—	—	—	—	—
5223 USD 339 Jefferson County North	4,081,997	4,647,808	—	—	—	—	—
5226 USD 272 Waconda	2,797,563	3,030,064	—	—	—	124,347	124,347
5227 USD 275 Triplains	962,958	1,060,457	—	—	—	28,334	28,334
5228 USD 292 Wheatland	1,461,818	1,571,110	—	—	—	75,077	75,077
5229 USD 294 Oberlin	3,731,511	4,439,625	—	—	—	—	—
5230 USD 312 Haven	7,940,539	8,908,959	—	—	—	97,456	97,456
5231 USD 336 Holton	15,250,330	16,421,359	—	—	—	757,692	757,692
5233 USD 437 Auburn-Washburn	50,808,085	57,745,266	—	—	—	10,167	10,167
5235 USD 479 Crest	2,254,102	2,568,443	—	—	—	—	—
5236 USD 330 Mission Valley	5,337,229	5,932,211	—	—	—	111,834	111,834
5237 USD 334 Southern Cloud County	2,684,589	3,203,381	—	—	—	—	—
5238 USD 387 Altoona-Midway	1,939,335	2,449,896	—	—	—	—	—
5239 USD 401 Chase Raymond	1,831,601	1,951,012	—	—	—	108,585	108,585
5240 USD 494 Syracuse	4,120,719	4,714,709	—	—	—	—	—
5241 USD 300 Commanche County	2,267,904	2,347,475	—	—	—	191,002	191,002
5250 USD 306 SE of Saline	5,805,481	6,785,865	—	—	—	—	—
5251 USD 384 Blue Valley	2,063,555	2,234,740	—	—	—	91,982	91,982
5267 USD 397 Centre	1,936,651	2,235,393	—	—	—	—	—
5268 USD 220 Ashland	2,226,178	2,524,497	—	—	—	5,113	5,113
5270 USD 224 Clifton-Clyde	2,846,126	3,252,412	—	—	—	—	—
5271 USD 225 Fowler	1,803,230	2,113,287	—	—	—	—	—
5272 USD 230 Spring Hill	23,167,226	24,398,432	—	—	—	1,604,657	1,604,657
5274 USD 249 Frontenac	6,284,532	7,354,193	—	—	—	—	—
5275 USD 263 Mulvane	15,381,579	18,017,893	—	—	—	—	—
5276 USD 264 Clearwater	8,879,471	10,106,413	—	—	—	—	—
5278 USD 293 Quinter	2,567,207	2,885,585	—	—	—	27,132	27,132
5280 USD 308 Hutchinson	44,600,232	51,310,247	—	—	—	—	—
5281 USD 316 Golden Plains	1,677,860	2,142,125	—	—	—	—	—
5283 USD 325 Phillipsburg	4,698,750	5,555,723	—	—	—	—	—
5284 USD 340 Jefferson West	6,104,209	6,902,959	—	—	—	29,959	29,959
5285 USD 344 Pleasanton	3,088,687	3,472,218	—	—	—	32,245	32,245
5286 USD 350 St John-Hudson	3,391,887	3,643,501	—	—	—	175,842	175,842
5287 USD 357 Belle Plaine	5,382,342	6,184,341	—	—	—	—	—
5288 USD 358 Oxford	2,949,578	3,317,352	—	—	—	29,537	29,537
5289 USD 366 Woodson	3,914,773	4,302,845	—	—	—	122,061	122,061
5291 USD 374 Sublette	5,751,933	6,783,904	—	—	—	—	—
5292 USD 375 Circle	15,492,252	18,253,098	—	—	—	—	—
5293 USD 388 Ellis	3,429,013	3,836,140	—	—	—	51,254	51,254
5294 USD 407 Russell County	7,483,725	8,465,643	—	—	—	34,530	34,530
5295 USD 411 Goessel	2,278,575	2,775,029	—	—	—	—	—
5296 USD 435 Abilene	11,484,122	13,264,685	—	—	—	—	—
5297 USD 461 Neodesha	6,253,605	7,029,569	—	—	—	65,753	65,753
5298 USD 468 Healy	976,121	1,269,004	—	—	—	—	—
5299 USD 471 Dexter	1,619,201	1,815,322	—	—	—	20,995	20,995
5300 USD 484 Fredonia	5,752,125	6,518,045	—	—	—	17,266	17,266
5302 USD 489 Hays	29,116,671	33,872,014	—	—	—	—	—
5303 USD 490 El Dorado	37,130,246	41,040,977	—	—	—	967,222	967,222
5304 USD 491 Eudora	12,095,700	13,343,208	—	—	—	337,006	337,006
5305 USD 492 Flinthills	2,480,368	2,524,642	—	—	—	244,302	244,302
5306 USD 495 Fort Larned	12,063,942	13,962,310	—	—	—	—	—
5307 USD 496 Pawnee Heights	1,267,501	1,443,919	—	—	—	—	—
5308 USD 497 Lawrence	99,422,518	109,340,548	—	—	—	3,048,392	3,048,392
5309 USD 499 Galena	6,911,828	7,589,543	—	—	—	221,683	221,683
5310 USD 502 Lewis	951,712	1,042,007	—	—	—	33,027	33,027
5312 USD 345 Seaman	33,510,559	38,165,997	—	—	—	—	—
5313 USD 438 Skyline	3,556,363	4,041,200	—	—	—	1,323	1,323

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
161,382	811,152	—	—	972,534	523,799	26,784	—	550,583
89,779	451,254	—	105,517	646,550	291,396	(21,892)	—	269,504
71,709	360,430	—	—	432,139	232,747	7,027	—	239,774
302,583	1,520,867	—	2,943,475	4,766,925	982,095	(610,680)	—	371,415
90,599	455,378	—	—	545,977	294,059	71,129	—	365,188
256,757	1,290,531	—	—	1,547,288	833,356	270,125	—	1,103,481
63,937	321,366	—	—	385,303	207,521	22,428	—	229,949
65,130	327,361	—	—	392,491	211,392	15,127	—	226,519
173,666	872,893	—	332,133	1,378,692	563,668	(68,907)	—	494,761
257,206	1,292,790	—	—	1,549,996	834,815	5,454	—	840,269
105,418	529,861	—	222,826	858,105	342,156	(46,229)	—	295,927
121,789	612,143	—	14,377	748,309	395,289	(2,983)	—	392,306
262,852	1,321,166	—	189,438	1,773,456	853,139	(39,302)	—	813,837
73,571	369,787	—	—	443,358	238,789	120,453	—	359,242
796,668	4,004,273	—	—	4,800,941	2,585,747	60,757	—	2,646,504
191,108	960,561	—	—	1,151,669	620,279	59,259	—	679,538
151,289	760,418	—	—	911,707	491,038	35,770	—	526,808
706,489	3,551,010	—	—	4,257,499	2,293,054	1,498	—	2,294,552
183,554	922,592	—	—	1,106,146	595,761	12,843	—	608,604
223,023	1,120,978	—	—	1,344,001	723,868	123,412	—	847,280
32,199	161,839	—	3,248	197,286	104,507	(674)	—	103,833
71,618	359,974	—	88,372	519,964	232,452	(18,335)	—	214,117
53,271	267,757	—	—	321,028	172,903	7,414	—	180,317
138,798	697,635	—	45,359	881,792	450,495	(9,411)	—	441,084
90,869	456,732	—	115,744	663,345	294,933	(24,013)	—	270,920
96,687	485,975	—	6,196	588,858	313,817	(1,286)	—	312,531
66,264	333,059	—	—	399,323	215,072	25,798	—	240,870
22,809	114,643	—	—	137,452	74,030	5,879	—	79,909
34,625	174,034	—	—	208,659	112,382	15,576	—	127,958
88,385	444,248	—	163,751	696,384	286,872	(33,973)	—	252,899
188,081	945,346	—	—	1,133,427	610,454	20,219	—	630,673
361,222	1,815,600	—	—	2,176,822	1,172,418	157,197	—	1,329,615
1,203,448	6,048,862	—	—	7,252,310	3,906,035	2,109	—	3,908,144
53,391	268,358	—	4,993	326,742	173,291	(1,036)	—	172,255
126,418	635,414	—	—	761,832	410,317	23,202	—	433,519
63,588	319,609	—	125,550	508,747	206,386	(26,048)	—	180,338
45,935	230,884	—	203,154	479,973	149,093	(42,148)	—	106,945
43,384	218,058	—	—	261,442	140,810	22,528	—	163,338
97,604	490,585	—	25,146	613,335	316,794	(5,217)	—	311,577
53,718	270,001	—	—	323,719	174,352	39,627	—	213,979
137,510	691,161	—	154,305	982,976	446,315	(32,014)	—	414,301
48,878	245,673	—	—	294,551	158,642	19,083	—	177,725
45,872	230,564	—	28,033	304,469	148,886	(5,816)	—	143,070
52,730	265,033	—	—	317,763	171,145	1,061	—	172,206
67,414	338,840	—	14,077	420,331	218,805	(2,920)	—	215,885
42,712	214,680	—	52,518	309,910	138,629	(10,896)	—	127,733
548,742	2,758,131	—	—	3,306,873	1,781,055	332,916	—	2,113,971
148,856	748,193	—	173,977	1,071,026	483,144	(36,095)	—	447,049
364,330	1,831,225	—	440,959	2,636,514	1,182,508	(91,485)	—	1,091,023
210,321	1,057,129	—	10,287	1,277,737	682,638	(2,134)	—	680,504
60,807	305,634	—	—	366,441	197,362	5,629	—	202,991
1,056,408	5,309,798	—	504,907	6,871,113	3,428,786	(104,752)	—	3,324,034
39,742	199,755	—	194,431	433,928	128,991	(40,338)	—	88,653
111,295	559,401	—	177,466	848,162	361,231	(36,819)	—	324,412
144,585	726,725	—	—	871,310	469,281	6,216	—	475,497
73,159	367,718	—	—	440,877	237,453	6,690	—	244,143
80,341	403,815	—	—	484,156	260,762	36,482	—	297,244
127,487	640,785	—	54,503	822,775	413,785	(11,308)	—	402,477
69,864	351,157	—	—	421,021	226,758	6,128	—	232,886
92,726	466,066	—	—	558,792	300,961	25,324	—	326,285
136,241	684,786	—	203,093	1,024,120	442,198	(42,136)	—	400,062
366,952	1,844,401	—	531,557	2,742,910	1,191,017	(110,282)	—	1,080,735
81,220	408,235	—	—	489,455	263,616	10,634	—	274,250
177,261	890,961	—	—	1,068,222	575,335	7,164	—	582,499
53,971	271,271	—	153,042	478,284	175,173	(31,752)	—	143,421
272,015	1,367,221	—	173,736	1,812,972	882,879	(36,045)	—	846,834
148,124	744,511	—	—	892,635	480,766	13,642	—	494,408
23,121	116,210	—	—	271,318	75,042	(27,383)	—	47,659
38,353	192,771	—	—	231,124	124,481	4,356	—	128,837
136,246	684,809	—	—	821,055	442,213	3,582	—	445,795
689,662	3,466,431	—	640,022	4,796,115	2,238,437	(132,785)	—	2,105,652
879,473	4,420,473	—	—	5,299,946	2,854,507	200,669	—	3,055,176
286,501	1,440,031	—	—	1,726,532	929,896	69,918	—	999,814
58,750	295,296	—	—	354,046	190,686	50,685	—	241,371
285,748	1,436,250	—	205,620	1,927,618	927,454	(42,660)	—	884,794
30,022	150,900	—	2,527	183,449	97,443	(524)	—	96,919
2,354,937	11,836,563	—	—	14,191,500	7,643,425	632,446	—	8,275,871
163,715	822,875	—	—	986,590	531,369	45,992	—	577,361
22,542	113,304	—	—	135,846	73,166	6,852	—	80,018
793,736	3,989,537	—	59,556	4,842,829	2,576,232	(12,356)	—	2,563,876
84,237	423,396	—	—	507,633	273,407	275	—	273,682

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
5314 USD 501 Topeka Public Schools	\$ 138,934,472	153,820,765	—	—	—	3,409,580	3,409,580
5316 USD 208 Trego County	3,354,698	4,313,015	—	—	—	—	—
5317 USD 246 Arma	4,632,487	5,294,078	—	—	—	—	—
5318 USD 247 Cherokee	6,417,506	7,036,470	—	—	—	214,343	214,343
5319 USD 248 Girard	7,378,611	8,452,204	—	—	—	—	—
5320 USD 426 Pike Valley	2,458,195	2,767,474	—	—	—	22,319	22,319
5321 USD 498 Valley Heights	3,691,318	3,925,195	—	—	—	224,450	224,450
5322 USD 504 Oswego	4,245,834	4,826,791	—	—	—	—	—
5324 USD 500 Kansas City	218,719,737	235,548,459	—	—	—	10,838,744	10,838,744
5329 USD 245 Leroy-Gridley	2,174,867	3,002,752	—	—	—	—	—
5330 USD 493 Columbus	10,535,797	11,461,058	—	—	—	427,183	427,183
5331 USD 503 Parsons	10,994,720	12,854,493	—	—	—	—	—
5332 USD 506 Labette County	11,559,459	13,018,802	—	—	—	100,825	100,825
5333 USD 505 Chetopa	4,249,284	4,845,168	—	—	—	—	—
5337 USD 207 Fort Leavenworth	13,877,332	16,252,982	—	—	—	—	—
5366 USD 508 Baxter Springs	9,025,416	10,565,346	—	—	—	—	—
5367 USD 507 Satanta	3,322,940	3,919,311	—	—	—	—	—
5368 USD 101 Erie-St Paul	4,889,808	5,005,047	—	—	—	458,465	458,465
5405 USD 511 Attica	1,449,421	1,622,828	—	—	—	20,574	20,574
5409 USD 200 Greeley Co	2,152,374	2,472,051	—	—	—	—	—
5410 USD 509 South Haven	2,252,057	2,689,315	—	—	—	—	—
5430 USD 512 Shawnee Mission	242,287,546	286,161,008	—	—	—	—	—
5436 USD 102 Cimarron-Ensign	5,666,245	6,455,285	—	—	—	—	—
5590 USD 103 Cheylin	1,519,071	1,733,458	—	—	—	—	—
5696 Kansas State H S Activities Assoc	2,108,540	2,441,107	—	—	—	—	—
9291 USD 105 Rawlins County	3,217,315	3,553,356	—	—	—	86,146	86,146
9302 USD 106 Western Plains	1,754,603	1,805,225	—	—	—	156,832	156,832
9332 USD 107 Rock Hills	2,770,981	3,227,933	—	—	—	—	—
9333 USD 108 Washington County	3,401,344	4,287,010	—	—	—	—	—
9335 USD 109 Republic County	3,834,580	4,522,433	—	—	—	—	—
9389 USD 110 Thunder Ridge	2,940,952	3,272,824	—	—	—	58,293	58,293
9410 USD 111 Doniphan West	3,567,162	4,095,170	—	—	—	—	—
9444 USD 114 Riverside	5,543,750	6,510,055	—	—	—	—	—
9445 USD 112 Central Plains	6,229,579	7,170,634	—	—	—	—	—
9446 USD 113 Prairie Hills	10,061,091	11,892,389	—	—	—	—	—
9461 USD 115 Nemaha Central Schools	6,688,437	8,010,341	—	—	—	—	—
Total other employers	4,324,889,562	4,854,178,472	—	—	—	96,994,878	96,994,878
Total state/school group	6,389,901,214	7,263,902,635	—	—	—	106,294,114	106,294,114
Local group:							
Employer number:							
2 Allen County	2,658,310	3,742,341	—	—	—	—	—
3 Anderson County	2,051,999	2,478,039	—	—	—	49,325	49,325
4 Atchison County	3,107,003	3,847,288	—	—	—	—	—
5 Barber County	1,511,192	1,757,349	—	—	—	92,310	92,310
6 Barton County	5,019,576	6,291,233	—	—	—	—	—
7 Bourbon County	2,023,223	2,456,624	—	—	—	37,589	37,589
8 Brown County	1,866,774	2,447,658	—	—	—	—	—
9 Butler County	10,800,704	13,895,260	—	—	—	—	—
10 Chase County	1,278,679	1,806,391	—	—	—	—	—
11 Chautauqua County	1,200,757	1,566,252	—	—	—	—	—
12 Cherokee County	3,201,480	4,017,533	—	—	—	—	—
13 Cheyenne County	910,679	1,203,997	—	—	—	—	—
14 Clay County	2,486,082	2,996,399	—	—	—	64,604	64,604
15 Cloud County	2,470,931	3,015,182	—	—	—	33,530	33,530
16 Coffey County	4,768,576	5,376,614	—	—	—	431,009	431,009
17 Comanche County	984,503	1,282,171	—	—	—	—	—
18 Cowley County	3,712,821	4,271,827	—	—	—	264,704	264,704
19 Crawford County	9,127,931	11,637,679	—	—	—	—	—
20 Dickinson County	3,303,638	3,882,479	—	—	—	168,082	168,082
21 Doniphan County	1,701,291	2,026,499	—	—	—	64,099	64,099
22 Douglas County	11,090,524	13,434,450	—	—	—	232,396	232,396
23 Edwards County	1,112,618	1,314,621	—	—	—	50,763	50,763
24 Elk County	1,005,451	1,292,003	—	—	—	—	—
25 Ellis County	4,022,100	5,109,078	—	—	—	—	—
26 Ellsworth County	1,662,065	1,946,270	—	—	—	90,369	90,369
27 Finney County	9,516,314	11,871,654	—	—	—	—	—
28 Ford County	5,012,055	6,108,903	—	—	—	73,906	73,906
29 Franklin County	4,431,678	5,655,459	—	—	—	—	—
30 Geary County	6,019,143	7,486,492	—	—	—	—	—
31 Gove County	1,018,289	1,236,310	—	—	—	19,009	19,009
32 Graham County	1,378,166	1,687,607	—	—	—	13,829	13,829
33 Gray County	1,677,007	2,066,225	—	—	—	6,328	6,328
34 Greenwood County	1,391,250	1,722,661	—	—	—	—	—
35 Hamilton County	1,110,563	1,322,719	—	—	—	41,951	41,951
36 Harper County	3,071,974	3,678,824	—	—	—	99,483	99,483
37 Harvey County	3,801,440	4,723,200	—	—	—	—	—
38 Jackson County	2,731,556	3,430,299	—	—	—	—	—
39 Jefferson County	5,131,235	6,432,360	—	—	—	—	—
40 Jewell County	1,682,657	1,975,737	—	—	—	87,054	87,054
41 Johnson County	92,319,181	113,016,128	—	—	—	952,459	952,459

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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
							Additional unfunded liability payments		
3,290,823	16,540,585	—	—	19,831,408	10,681,033	707,382	—	11,388,415	
79,460	399,387	—	413,647	892,494	257,903	(85,819)	—	172,084	
109,726	551,512	—	23,162	684,400	356,137	(4,805)	—	351,332	
152,006	764,024	—	—	916,030	493,366	44,470	—	537,836	
174,771	878,447	—	53,300	1,106,518	567,254	(11,058)	—	556,196	
58,225	292,656	—	—	350,881	188,982	4,630	—	193,612	
87,433	439,463	—	—	526,896	283,782	46,566	—	330,348	
100,567	505,480	—	181	606,228	326,412	(37)	—	326,375	
5,180,629	26,039,272	—	—	31,219,901	16,814,781	2,248,702	1,067,110	20,130,593	
51,514	258,925	—	439,274	749,713	167,200	(91,136)	—	76,064	
249,553	1,254,320	—	—	1,503,873	809,973	88,627	—	898,600	
260,423	1,308,956	—	294,775	1,864,154	845,254	(61,157)	—	784,097	
273,799	1,376,190	—	—	1,649,989	888,670	20,918	—	909,588	
100,649	505,891	—	12,152	618,692	326,677	(2,521)	—	324,156	
328,701	1,652,140	—	395,479	2,376,320	1,066,864	(82,050)	—	984,814	
213,777	1,074,504	—	252,965	1,541,246	693,858	(52,482)	—	641,376	
78,708	395,606	—	117,489	591,803	255,462	(24,375)	—	231,087	
115,821	582,147	—	—	697,968	375,920	95,117	—	471,037	
34,331	172,558	—	—	206,889	111,429	4,269	—	115,698	
50,981	256,247	—	20,935	328,163	165,471	(4,343)	—	161,128	
53,343	268,114	—	107,021	428,478	173,134	(22,204)	—	150,930	
5,738,860	28,845,094	—	8,889,441	43,473,395	18,626,632	(1,844,282)	—	16,782,350	
134,212	674,584	—	11,610	820,406	435,611	(2,409)	—	433,202	
35,981	180,850	—	5,474	222,305	116,783	(1,136)	—	115,647	
49,943	251,028	—	36,576	337,547	162,101	(7,588)	—	154,513	
76,206	383,031	—	—	459,237	247,341	17,873	—	265,214	
41,560	208,891	—	—	250,451	134,891	32,538	—	167,429	
65,634	329,894	—	64,550	460,078	213,028	(13,392)	—	199,636	
80,565	404,941	—	348,195	833,701	261,489	(72,240)	—	189,249	
90,826	456,519	—	135,295	682,640	294,796	(28,070)	—	266,726	
69,660	350,130	—	—	419,790	226,095	12,094	—	238,189	
84,492	424,682	—	33,207	542,381	274,237	(6,889)	—	267,348	
131,310	660,001	—	172,293	963,604	426,194	(35,745)	—	390,449	
147,555	741,651	—	73,694	962,900	478,919	(15,289)	—	463,630	
238,309	1,197,805	—	376,951	1,813,065	773,479	(78,205)	—	695,274	
158,423	796,279	—	337,126	1,291,828	514,195	(69,943)	—	444,252	
102,440,003	514,891,681	—	45,429,822	662,761,506	332,489,754	10,698,145	1,067,110	344,255,009	
151,352,185	760,737,820	—	106,294,114	1,018,384,119	491,244,149	—	1,104,517	492,348,666	
75,486	478,594	—	376,780	930,860	220,266	(78,170)	—	142,096	
58,269	369,436	—	—	427,705	170,028	10,234	—	180,262	
88,227	559,375	—	4,160	651,762	257,445	(863)	—	256,582	
42,912	272,070	—	—	314,982	125,217	19,152	—	144,369	
142,536	903,709	—	69,394	1,115,639	415,919	(14,397)	—	401,522	
57,452	364,255	—	—	421,707	167,643	7,799	—	175,442	
53,009	336,088	—	115,215	504,312	154,680	(23,903)	—	130,777	
306,697	1,944,524	—	446,060	2,697,281	894,941	(92,543)	—	802,398	
36,309	230,208	—	186,436	452,953	105,951	(38,680)	—	67,271	
34,097	216,181	—	67,364	317,642	99,494	(13,976)	—	85,518	
90,910	576,385	—	48,393	715,688	265,273	(10,040)	—	255,233	
25,860	163,956	—	64,440	254,256	75,458	(13,369)	—	62,089	
70,595	447,584	—	—	518,179	205,995	13,403	—	219,398	
70,165	444,857	—	—	515,022	204,740	6,957	—	211,697	
135,409	858,518	—	—	993,927	395,122	89,421	—	484,543	
27,956	177,246	—	53,574	258,776	81,575	(11,115)	—	70,460	
105,430	668,445	—	—	773,875	307,642	54,918	—	362,560	
259,197	1,643,362	—	289,574	2,192,133	756,336	(60,078)	—	696,258	
93,810	594,774	—	—	688,584	273,738	34,872	—	308,610	
48,310	306,296	—	—	354,606	140,968	13,298	—	154,266	
314,927	1,996,700	—	—	2,311,627	918,955	48,215	—	967,170	
31,594	200,313	—	—	231,907	92,191	10,532	—	102,723	
28,551	181,019	—	40,262	249,832	83,311	(8,353)	—	74,958	
114,212	724,125	—	111,937	950,274	333,269	(23,224)	—	310,045	
47,196	299,232	—	—	346,428	137,718	18,749	—	156,467	
270,226	1,713,286	—	85,580	2,069,092	788,517	(17,755)	—	770,762	
142,323	902,355	—	—	1,044,678	415,296	15,333	—	430,629	
125,842	797,865	—	144,964	1,068,671	367,206	(30,075)	—	337,131	
170,920	1,083,667	—	35,560	1,290,147	498,743	(7,377)	—	491,366	
28,915	183,329	—	—	212,244	84,375	3,944	—	88,319	
39,135	248,121	—	—	287,256	114,194	2,869	—	117,063	
47,620	301,921	—	—	349,541	138,956	1,313	—	140,269	
39,506	250,477	—	1,803	291,786	115,278	(374)	—	114,904	
31,536	199,942	—	—	231,478	92,021	8,704	—	100,725	
87,232	553,069	—	—	640,301	254,542	20,640	—	275,182	
107,946	684,400	—	18,353	810,699	314,985	(3,808)	—	311,177	
77,565	491,779	—	43,338	612,682	226,335	(8,991)	—	217,344	
145,707	923,811	—	71,915	1,141,433	425,171	(14,920)	—	410,251	
47,781	302,938	—	—	350,719	139,424	18,061	—	157,485	
2,621,502	16,620,852	—	—	19,242,354	7,649,508	197,614	—	7,847,122	

**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, 2014 and as of June 30, 2013

		2014 Deferred outflows of resources						
Entity		June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	Total deferred outflows of resources
42	Kearny County	\$ 1,468,422	1,881,916	—	—	—	—	—
43	Kingman County	1,825,087	2,249,088	—	—	—	6,542	6,542
44	Kiowa County	1,561,323	1,973,089	—	—	—	—	—
45	Labette County	2,449,810	3,075,304	—	—	—	—	—
46	Lane County	1,140,619	1,350,664	—	—	—	49,591	49,591
47	Leavenworth County	7,356,385	8,979,669	—	—	—	97,378	97,378
48	Lincoln County	1,317,524	1,692,341	—	—	—	—	—
49	Linn County	2,530,773	3,008,713	—	—	—	100,176	100,176
50	Logan County	773,234	950,296	—	—	—	4,904	4,904
51	Lyon County	6,428,130	8,025,142	—	—	—	—	—
52	McPherson County	5,254,132	6,459,560	—	—	—	31,425	31,425
53	Marion County	2,463,965	3,097,344	—	—	—	—	—
54	Marshall County	2,059,347	2,533,413	—	—	—	10,992	10,992
55	Meade County	1,637,129	2,029,984	—	—	—	—	—
56	Miami County	4,594,564	5,836,389	—	—	—	—	—
57	Mitchell County	2,489,110	3,066,263	—	—	—	9,845	9,845
58	Montgomery County	4,701,718	5,837,896	—	—	—	—	—
59	Morris County	1,254,063	1,547,150	—	—	—	3,050	3,050
60	Nemaha County	2,045,279	2,362,863	—	—	—	137,830	137,830
61	Neosho County	2,174,404	2,516,639	—	—	—	142,720	142,720
62	Ness County	1,373,612	1,658,064	—	—	—	33,632	33,632
63	Norton County	2,130,144	2,681,176	—	—	—	—	—
64	Osage County	2,635,909	3,305,975	—	—	—	—	—
65	Osborne County	1,438,390	1,767,791	—	—	—	9,101	9,101
66	Ottawa County	1,832,939	2,384,355	—	—	—	—	—
67	Pawnee County	2,042,103	2,491,768	—	—	—	27,821	27,821
68	Phillips County	1,937,718	2,354,735	—	—	—	34,401	34,401
69	Pratt County	3,191,609	3,993,530	—	—	—	—	—
70	Rawlins County	957,806	1,179,080	—	—	—	4,462	4,462
71	Reno County	9,464,817	11,941,745	—	—	—	—	—
72	Republic County	1,808,212	2,292,863	—	—	—	—	—
73	Rice County	2,322,027	2,834,054	—	—	—	31,035	31,035
74	Riley County	7,790,222	9,432,960	—	—	—	166,292	166,292
75	Rooks County	1,813,455	2,207,809	—	—	—	28,816	28,816
76	Rush County	1,262,790	1,531,624	—	—	—	24,846	24,846
77	Russell County	2,085,047	2,619,943	—	—	—	—	—
78	Saline County	9,140,621	10,804,020	—	—	—	413,840	413,840
79	Scott County	1,127,191	1,262,566	—	—	—	108,799	108,799
80	Sedgwick County	66,498,663	83,327,147	—	—	—	—	—
81	Seward County	5,057,263	6,168,659	—	—	—	70,717	70,717
82	Shawnee County	28,841,408	36,520,249	—	—	—	—	—
83	Sheridan County	1,151,684	1,363,465	—	—	—	50,321	50,321
84	Sherman County	1,995,394	2,263,289	—	—	—	169,204	169,204
85	Smith County	1,757,552	1,989,162	—	—	—	152,641	152,641
86	Stanton County	1,756,887	2,281,554	—	—	—	—	—
87	Stevens County	2,322,040	2,932,091	—	—	—	—	—
88	Sumner County	4,358,186	5,120,783	—	—	—	222,576	222,576
89	Thomas County	1,807,375	2,058,356	—	—	—	146,363	146,363
90	Wabaunsee County	1,370,338	1,686,009	—	—	—	7,135	7,135
91	Wallace County	649,660	758,072	—	—	—	37,540	37,540
92	Washington County	1,534,578	1,972,495	—	—	—	—	—
93	Wichita County	872,216	1,085,990	—	—	—	—	—
94	Wilson County	2,010,213	2,523,747	—	—	—	—	—
95	Woodson County	1,161,272	1,391,547	—	—	—	36,884	36,884
97	City of Abilene	1,182,565	1,520,848	—	—	—	—	—
99	City of Alma	219,171	340,733	—	—	—	—	—
100	City of Almaena	41,023	51,051	—	—	—	—	—
102	City of Altoona	64,778	30,746	—	—	—	40,880	40,880
103	City of Anthony	1,141,911	1,478,413	—	—	—	—	—
104	City of Arkansas City	2,094,253	3,085,593	—	—	—	—	—
105	City of Arma	363,656	441,601	—	—	—	6,719	6,719
106	City of Ashland	244,833	298,845	—	—	—	3,252	3,252
107	City of Atchison	1,862,540	2,246,972	—	—	—	46,653	46,653
108	City of Attica	199,822	227,277	—	—	—	16,425	16,425
109	City of Axtell	74,489	93,547	—	—	—	—	—
110	City of Belle Plaine	272,662	357,217	—	—	—	—	—
111	City of Bucklin	86,674	112,817	—	—	—	—	—
112	City of Buhler	269,314	332,483	—	—	—	467	467
113	City of Burlingame	288,983	402,712	—	—	—	—	—
114	City of Burlington	1,208,105	1,480,041	—	—	—	11,560	11,560
116	City of Burrton	197,964	236,684	—	—	—	6,731	6,731
117	City of Caney	611,209	657,417	—	—	—	81,520	81,520
118	City of Cawker City	166,541	174,826	—	—	—	25,779	25,779
119	City of Cedar Vale	98,342	117,170	—	—	—	3,680	3,680
120	City of Chanute	4,425,142	5,286,918	—	—	—	153,561	153,561
122	City of Cherryvale	558,358	702,060	—	—	—	—	—
123	City of Chetopa	363,656	486,548	—	—	—	—	—
124	City of Cimarron	376,260	512,165	—	—	—	—	—
125	City of Clay Center	2,000,588	2,544,174	—	—	—	—	—
126	City of Coffeyville	4,299,845	5,405,564	—	—	—	—	—
127	City of Colby	2,101,022	2,588,755	—	—	—	7,841	7,841

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense	
41,697	264,370	—	54,657	360,724	121,673	(11,340)	—	110,333	
51,825	328,582	—	—	380,407	151,226	1,357	—	152,583	
44,335	281,094	—	35,019	360,448	129,370	(7,265)	—	122,105	
69,565	441,056	—	37,892	548,513	202,990	(7,862)	—	195,128	
32,389	205,354	—	—	237,743	94,511	10,288	—	104,799	
208,893	1,324,421	—	—	1,533,314	609,546	20,203	—	629,749	
37,412	237,202	—	52,199	326,813	109,169	(10,830)	—	98,339	
71,864	455,633	—	—	527,497	209,699	20,784	—	230,483	
21,957	139,212	—	—	161,169	64,070	1,017	—	65,087	
182,534	1,157,300	—	62,788	1,402,622	532,631	(13,027)	—	519,604	
149,197	945,938	—	—	1,095,135	435,355	6,520	—	441,875	
69,967	443,604	—	41,649	555,220	204,163	(8,641)	—	195,522	
58,478	370,759	—	—	429,237	170,636	2,280	—	172,916	
46,488	294,742	—	4,500	345,730	135,652	(934)	—	134,718	
130,468	827,191	—	127,984	1,085,643	380,703	(26,553)	—	354,150	
70,681	448,132	—	—	518,813	206,246	2,042	—	208,288	
133,510	846,483	—	19,488	999,481	389,582	(4,043)	—	385,539	
35,611	225,778	—	—	261,389	103,911	633	—	104,544	
58,078	368,224	—	—	426,302	169,471	28,595	—	198,066	
61,744	391,472	—	—	453,216	180,170	29,610	—	209,780	
39,005	247,300	—	—	286,305	113,817	6,977	—	120,794	
60,487	383,503	—	38,876	482,866	176,503	(8,065)	—	168,438	
74,849	474,561	—	38,333	587,743	218,410	(7,953)	—	210,457	
40,845	258,963	—	—	299,808	119,184	1,888	—	121,072	
52,048	329,996	—	97,441	479,485	151,876	(20,216)	—	131,660	
57,988	367,653	—	—	425,641	169,208	5,772	—	174,980	
55,023	348,860	—	—	403,883	160,558	7,137	—	167,695	
90,629	574,607	—	38,624	703,860	264,455	(8,013)	—	256,442	
27,198	172,441	—	—	199,639	79,363	926	—	80,289	
268,763	1,704,015	—	196,369	2,169,147	784,250	(40,740)	—	743,510	
51,346	325,544	—	46,993	423,883	149,827	(9,750)	—	140,077	
65,936	418,049	—	—	483,985	192,402	6,439	—	198,841	
221,212	1,402,526	—	—	1,623,738	645,494	34,501	—	679,995	
51,495	326,488	—	—	377,983	150,262	5,979	—	156,241	
35,858	227,349	—	—	263,207	104,634	5,155	—	109,789	
59,207	375,386	—	34,350	468,943	172,766	(7,127)	—	165,639	
259,558	1,645,647	—	—	1,905,205	757,387	85,859	—	843,246	
32,008	202,936	—	—	234,944	93,398	22,572	—	115,970	
1,888,300	11,972,202	—	904,196	14,764,698	5,510,044	(187,593)	—	5,322,451	
143,606	910,492	—	—	1,054,098	419,042	14,672	—	433,714	
818,982	5,192,514	—	706,945	6,718,441	2,389,784	(146,669)	—	2,243,115	
32,703	207,347	—	—	240,050	95,428	10,440	—	105,868	
56,661	359,243	—	—	415,904	165,337	35,105	—	200,442	
49,907	316,423	—	—	366,330	145,630	31,668	—	177,298	
49,889	316,304	—	90,193	456,386	145,575	(18,712)	—	126,863	
65,937	418,053	—	50,145	534,135	192,403	(10,403)	—	182,000	
123,755	784,632	—	—	908,387	361,117	46,178	—	407,295	
51,322	325,394	—	—	376,716	149,758	30,366	—	180,124	
38,912	246,711	—	—	285,623	113,545	1,480	—	115,025	
18,448	116,964	—	—	135,412	53,830	7,788	—	61,618	
43,576	276,280	—	61,918	381,774	127,154	(12,846)	—	114,308	
24,768	157,032	—	6,101	187,901	72,271	(1,266)	—	71,005	
57,082	361,912	—	31,324	450,318	166,565	(6,499)	—	160,066	
32,976	209,072	—	—	242,048	96,222	7,652	—	103,874	
33,580	212,904	—	48,393	294,877	97,987	(10,040)	—	87,947	
6,224	39,459	—	57,721	103,404	18,160	(11,975)	—	6,185	
1,165	7,384	—	265	8,814	3,399	(55)	—	3,344	
1,839	11,662	—	—	13,501	5,367	8,481	—	13,848	
32,426	205,586	—	54,885	292,897	94,618	(11,387)	—	83,231	
59,469	377,043	—	410,563	847,075	173,529	(85,179)	—	88,350	
10,326	65,471	—	—	75,797	30,132	1,394	—	31,526	
6,952	44,079	—	—	51,031	20,287	675	—	20,962	
52,889	335,327	—	—	388,216	154,329	9,679	—	164,008	
5,674	35,976	—	—	41,650	16,557	3,408	—	19,965	
2,115	13,412	—	1,185	16,712	6,172	(246)	—	5,926	
7,743	49,090	—	16,588	73,421	22,593	(3,442)	—	19,151	
2,461	15,603	—	4,664	22,728	7,182	(968)	—	6,214	
7,647	48,485	—	—	56,132	22,315	97	—	22,412	
8,206	52,029	—	37,552	97,787	23,945	(7,791)	—	16,154	
34,306	217,504	—	—	251,810	100,103	2,398	—	102,501	
5,621	35,640	—	—	41,261	16,403	1,397	—	17,800	
17,356	110,041	—	—	127,397	50,644	16,913	—	67,557	
4,729	29,983	—	—	34,712	13,800	5,348	—	19,148	
2,793	17,705	—	—	20,498	8,149	764	—	8,913	
125,657	796,689	—	—	922,346	366,665	31,859	—	398,524	
15,855	100,525	—	9,580	125,960	46,265	(1,988)	—	44,277	
10,326	65,471	—	30,505	106,302	30,132	(6,329)	—	23,803	
10,684	67,740	—	38,813	117,237	31,177	(8,052)	—	23,125	
56,809	360,180	—	58,099	475,088	165,768	(12,054)	—	153,714	
122,099	774,130	—	73,024	969,253	356,283	(15,150)	—	341,133	
59,661	378,261	—	—	437,922	174,090	1,627	—	175,717	

**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, 2014 and as of June 30, 2013

Entity		June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
				Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
128	City of Colony	\$ 45,048	50,122	—	—	—	4,626	4,626
129	City of Council Grove	616,662	815,135	—	—	—	—	—
130	City of Dodge City	4,521,810	5,702,735	—	—	—	—	—
133	City of Edna	101,136	135,176	—	—	—	—	—
134	City of Effingham	72,704	91,097	—	—	—	—	—
135	City of El Dorado	2,938,086	3,670,453	—	—	—	—	—
137	City of Ellinwood	811,610	1,043,173	—	—	—	—	—
138	City of Ellis	453,124	524,296	—	—	—	29,862	29,862
139	City of Ellsworth	740,629	892,442	—	—	—	19,425	19,425
140	City of Enterprise	169,544	211,295	—	—	—	—	—
141	City of Erie	240,082	325,710	—	—	—	—	—
142	City of Eudora	1,052,333	1,199,522	—	—	—	84,343	84,343
143	City of Florence	82,243	110,686	—	—	—	—	—
144	City of Fort Scott	1,470,342	1,766,025	—	—	—	43,287	43,287
145	City of Fredonia	806,232	1,009,124	—	—	—	—	—
146	City of Frontenac	791,105	944,649	—	—	—	27,884	27,884
147	City of Garden City	6,748,573	8,229,496	—	—	—	96,156	96,156
148	City of Garnett	1,804,606	2,279,469	—	—	—	—	—
149	City of Gas	89,677	108,372	—	—	—	2,093	2,093
150	City of Geneseo	6,720	62,466	—	—	—	—	—
151	City of Girard	715,090	942,792	—	—	—	—	—
152	City of Glasco	78,144	94,552	—	—	—	1,727	1,727
153	City of Goodland	1,502,035	1,884,702	—	—	—	—	—
155	City of Greensburg	463,795	585,468	—	—	—	—	—
156	City of Grenola	29,896	35,875	—	—	—	908	908
158	City of Hanover	56,076	62,786	—	—	—	5,433	5,433
159	City of Harper	326,892	370,733	—	—	—	27,757	27,757
160	City of Hays	4,075,099	5,043,309	—	—	—	—	—
162	City of Hesston	1,148,952	1,410,482	—	—	—	8,584	8,584
163	City of Hillsboro	956,809	1,180,009	—	—	—	2,672	2,672
164	City of Hoisington	961,511	1,235,291	—	—	—	—	—
165	City of Holton	1,508,977	1,893,575	—	—	—	—	—
166	City of Holyrood	104,496	105,389	—	—	—	19,740	19,740
167	City of Horton	487,808	673,780	—	—	—	—	—
168	City of Hugoton	1,081,688	1,307,894	—	—	—	24,657	24,657
169	City of Humboldt	649,426	757,585	—	—	—	37,704	37,704
170	City of Hutchinson	7,748,571	9,828,031	—	—	—	—	—
172	City of Iola	3,505,269	3,992,799	—	—	—	283,221	283,221
173	City of Jamestown	68,347	92,208	—	—	—	—	—
174	City of Jetmore	234,704	245,786	—	—	—	36,821	36,821
176	City of Johnson City	341,994	465,224	—	—	—	—	—
177	City of Junction City	2,598,012	3,299,917	—	—	—	—	—
179	City of Kingman	1,176,042	1,480,148	—	—	—	—	—
180	City of Kinsley	304,454	373,732	—	—	—	2,294	2,294
182	City of La Crosse	340,307	478,116	—	—	—	—	—
184	City of Lakin	568,193	740,492	—	—	—	—	—
185	City of Larned	1,800,593	2,112,770	—	—	—	94,353	94,353
186	City of Lawrence	19,990,976	24,710,574	—	—	—	9,278	9,278
187	City of Leavenworth	4,380,045	5,491,881	—	—	—	—	—
188	City of Liberal	4,076,600	5,334,772	—	—	—	—	—
189	City of Lindsborg	1,109,787	1,361,319	—	—	—	9,189	9,189
190	City of Lucas	92,102	114,750	—	—	—	—	—
191	City of Lyons	885,619	1,007,131	—	—	—	72,935	72,935
192	City of Madison	86,735	106,393	—	—	—	719	719
193	City of Marion	559,368	668,422	—	—	—	19,311	19,311
194	City of Marysville	1,014,842	1,261,805	—	—	—	—	—
195	City of Mayetta	24,198	29,391	—	—	—	441	441
196	City of McCune	44,395	69,437	—	—	—	—	—
197	City of Meade	535,884	645,027	—	—	—	14,636	14,636
198	City of Miltonvale	66,759	85,739	—	—	—	—	—
199	City of Minneapolis	723,386	892,350	—	—	—	1,841	1,841
200	City of Minneola	121,863	140,975	—	—	—	8,055	8,055
201	City of Montezuma	236,439	275,999	—	—	—	13,576	13,576
202	City of Moran	147,316	183,654	—	—	—	—	—
203	City of Morrill	46,155	54,338	—	—	—	2,269	2,269
205	City of Mulvane	2,854,735	3,048,500	—	—	—	399,016	399,016
206	City of Natoma	37,601	44,232	—	—	—	1,878	1,878
207	City of Neodesha	1,500,681	1,874,869	—	—	—	—	—
208	City of Newton	4,452,946	5,347,314	—	—	—	132,018	132,018
209	City of Norton	1,067,718	1,442,978	—	—	—	—	—
210	City of Oberlin	497,359	593,931	—	—	—	17,497	17,497
211	City of Olathe	21,744,725	25,876,306	—	—	—	839,970	839,970
212	City of Osage City	973,093	1,210,511	—	—	—	—	—
213	City of Osawatimie	1,585,176	1,996,772	—	—	—	—	—
214	City of Oswego	353,613	454,767	—	—	—	—	—
215	City of Ottawa	3,983,133	4,828,954	—	—	—	80,146	80,146
216	City of Oxford	222,666	282,376	—	—	—	—	—
217	City of Paola	1,246,235	1,556,967	—	—	—	—	—
218	City of Parsons	2,161,615	2,469,607	—	—	—	168,574	168,574
219	City of Peabody	184,548	294,431	—	—	—	—	—
220	City of Phillipsburg	592,575	736,291	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
1,279	8,110	—	—	9,389	3,733	960	—	4,693
17,511	111,022	—	43,514	172,047	51,096	(9,028)	—	42,068
128,401	814,090	—	91,806	1,034,297	374,675	(19,047)	—	355,628
2,872	18,208	—	8,370	29,450	8,380	(1,737)	—	6,643
2,064	13,088	—	984	16,136	6,024	(204)	—	5,820
83,430	528,963	—	30,707	643,100	243,448	(6,371)	—	237,077
23,046	146,118	—	32,711	201,875	67,250	(6,787)	—	60,463
12,867	81,580	—	—	94,447	37,546	6,196	—	43,742
21,031	133,341	—	—	154,372	61,368	4,030	—	65,398
4,814	30,524	—	1,348	36,686	14,048	(280)	—	13,768
6,817	43,223	—	23,862	73,902	19,893	(4,951)	—	14,942
29,882	189,458	—	—	219,340	87,196	17,499	—	104,695
2,335	14,806	—	7,438	24,579	6,815	(1,543)	—	5,272
41,752	264,714	—	—	306,466	121,832	8,981	—	130,813
22,894	145,151	—	10,021	178,066	66,804	(2,079)	—	64,725
22,464	142,427	—	—	164,891	65,551	5,785	—	71,336
191,633	1,214,990	—	—	1,406,623	559,183	19,949	—	579,132
51,244	324,895	—	39,594	415,733	149,529	(8,215)	—	141,314
2,547	16,146	—	—	18,693	7,431	434	—	7,865
191	1,211	—	44,850	46,252	557	(9,305)	—	(8,748)
20,306	128,741	—	48,430	197,477	59,252	(10,048)	—	49,204
2,219	14,069	—	—	16,288	6,475	358	—	6,833
42,652	270,422	—	22,539	335,613	124,458	(4,676)	—	119,782
13,170	83,501	—	9,869	106,540	38,430	(2,048)	—	36,382
849	5,381	—	—	6,230	2,477	188	—	2,665
1,592	10,096	—	—	11,688	4,646	1,127	—	5,773
9,282	58,853	—	—	68,135	27,086	5,759	—	32,845
115,717	733,667	—	3,189	852,573	337,661	(662)	—	336,999
32,626	206,852	—	—	239,478	95,202	1,781	—	96,983
27,169	172,260	—	—	199,429	79,281	554	—	79,835
27,303	173,107	—	38,296	238,706	79,670	(7,945)	—	71,725
42,849	271,671	—	22,778	337,298	125,033	(4,726)	—	120,307
2,967	18,813	—	—	21,780	8,658	4,096	—	12,754
13,852	87,823	—	58,415	160,090	40,420	(12,119)	—	28,301
30,716	194,744	—	—	225,460	89,628	5,115	—	94,743
18,441	116,920	—	—	135,361	53,811	7,822	—	61,633
220,029	1,395,029	—	203,554	1,818,612	642,042	(42,231)	—	599,811
99,536	631,079	—	—	730,615	290,445	58,760	—	349,205
1,941	12,304	—	6,366	20,611	5,663	(1,321)	—	4,342
6,665	42,255	—	—	48,920	19,447	7,639	—	27,086
9,711	61,571	—	35,031	106,313	28,337	(7,268)	—	21,069
73,773	467,739	—	72,129	613,641	215,270	(14,964)	—	200,306
33,395	211,730	—	21,367	266,492	97,446	(4,433)	—	93,013
8,645	54,813	—	—	63,458	25,227	476	—	25,703
9,663	61,266	—	47,435	118,364	28,198	(9,841)	—	18,357
16,135	102,297	—	31,337	149,769	47,080	(6,502)	—	40,578
51,130	324,172	—	—	375,302	149,196	19,575	—	168,771
567,665	3,599,109	—	—	4,166,774	1,656,442	1,925	—	1,658,367
123,938	785,795	—	62,372	972,105	362,928	(12,940)	—	349,988
115,759	733,938	—	243,035	1,092,732	337,785	(50,422)	—	287,363
31,514	199,803	—	—	231,317	91,956	1,907	—	93,863
2,615	16,582	—	706	19,903	7,632	(147)	—	7,485
25,148	159,444	—	—	184,592	73,382	15,132	—	88,514
2,463	15,616	—	—	18,079	7,187	149	—	7,336
15,884	100,708	—	—	116,592	46,349	4,007	—	50,356
28,818	182,709	—	5,635	217,162	84,089	(1,169)	—	82,920
687	4,357	—	—	5,044	2,005	92	—	2,097
1,260	7,991	—	12,038	21,289	3,679	(2,498)	—	1,181
15,217	96,479	—	—	111,696	44,403	3,036	—	47,439
1,896	12,020	—	2,634	16,550	5,532	(547)	—	4,985
20,541	130,237	—	—	150,778	59,939	382	—	60,321
3,460	21,939	—	—	25,399	10,097	1,671	—	11,768
6,714	42,568	—	—	49,282	19,591	2,817	—	22,408
4,183	26,522	—	1,222	31,927	12,207	(254)	—	11,953
1,311	8,309	—	—	9,620	3,824	471	—	4,295
81,063	513,956	—	—	595,019	236,542	82,783	—	319,325
1,068	6,771	—	—	7,839	3,116	390	—	3,506
42,614	270,179	—	15,783	328,576	124,346	(3,274)	—	121,072
126,446	801,695	—	—	928,141	368,969	27,390	—	396,359
30,319	192,227	—	101,525	324,071	88,471	(21,063)	—	67,408
14,123	89,542	—	—	103,665	41,211	3,630	—	44,841
617,465	3,914,850	—	—	4,532,315	1,801,756	174,268	—	1,976,024
27,632	175,194	—	5,912	208,738	80,630	(1,227)	—	79,403
45,013	285,389	—	30,203	360,605	131,347	(6,266)	—	125,081
10,041	63,665	—	14,471	88,177	29,300	(3,002)	—	26,298
113,105	717,111	—	—	830,216	330,040	16,628	—	346,668
6,323	40,088	—	5,811	52,222	18,450	(1,205)	—	17,245
35,388	224,368	—	13,097	272,853	103,262	(2,717)	—	100,545
61,381	389,171	—	—	450,552	179,110	34,974	—	214,084
5,240	33,224	—	54,834	93,298	15,292	(11,376)	—	3,916
16,827	106,687	—	2,886	126,400	49,100	(599)	—	48,501

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
221 City of Pittsburg	\$ 4,383,676	5,368,867	—	—	—	43,224	43,224
222 City of Pratt	3,288,880	4,060,988	—	—	—	5,131	5,131
224 City of Riley	88,139	109,788	—	—	—	—	—
225 City of Russell	2,235,538	2,763,551	—	—	—	845	845
226 City of Sabetha	1,055,410	1,263,799	—	—	—	34,262	34,262
228 City of Sedan	193,472	241,691	—	—	—	—	—
229 City of Seneca	615,850	804,526	—	—	—	—	—
230 City of Sharon Springs	155,624	185,785	—	—	—	5,521	5,521
231 City of Solomon	151,095	193,928	—	—	—	—	—
232 City of Stafford	351,582	385,345	—	—	—	40,943	40,943
233 City of St John	338,351	461,738	—	—	—	—	—
234 City of St Marys	724,887	929,885	—	—	—	—	—
235 City of Topeka	20,310,052	25,734,006	—	—	—	—	—
237 City of Ulysses	1,275,664	1,604,456	—	—	—	—	—
239 City of Wakeeney	490,319	627,813	—	—	—	—	—
240 City of Wakefield	49,196	64,719	—	—	—	—	—
242 City of Wamego	1,314,459	1,589,037	—	—	—	30,216	30,216
243 City of Washington	255,480	311,555	—	—	—	3,630	3,630
244 City of Waterville	184,043	202,193	—	—	—	21,039	21,039
245 City of Waverly	56,248	68,281	—	—	—	1,058	1,058
246 City of Wellington	2,947,945	3,690,088	—	—	—	—	—
247 City of Wilson	128,731	138,814	—	—	—	16,878	16,878
248 City of Winfield	4,662,812	6,017,486	—	—	—	—	—
249 City of Yates Center	240,365	326,365	—	—	—	—	—
252 Mission Twp Brown County	28,456	35,556	—	—	—	—	—
259 William Newton Memorial Hospital	9,198,875	10,740,443	—	—	—	526,156	526,156
260 Anthony Public Library	34,401	54,171	—	—	—	—	—
261 Arkansas City Public Library	69,479	107,155	—	—	—	—	—
262 Cherryvale Public Library	24,764	3,683	—	—	—	22,312	22,312
263 Clay Center Carnegie Library	37,429	54,886	—	—	—	—	—
264 Dodge City Public Library	462,847	582,196	—	—	—	—	—
266 Emporia Public Library	304,011	367,994	—	—	—	6,592	6,592
268 Harper Public Library	10,770	12,770	—	—	—	454	454
269 Hutchinson Public Library	780,028	959,550	—	—	—	4,198	4,198
270 Independence Public Library	204,967	223,792	—	—	—	24,580	24,580
271 Lawrence Public Library	1,294,348	1,564,669	—	—	—	29,800	29,800
274 Minneapolis Public Library	21,564	26,804	—	—	—	—	—
275 Newton Public Library	230,494	278,221	—	—	—	5,647	5,647
276 Norton Public Library	66,144	61,629	—	—	—	16,703	16,703
277 Parsons Public Library	155,402	204,278	—	—	—	—	—
280 Topeka/Shawnee County Public Library	5,634,071	6,952,623	—	—	—	12,202	12,202
281 Wichita County Library	28,013	31,522	—	—	—	2,585	2,585
282 Winfield Public Library	139,180	168,327	—	—	—	3,139	3,139
289 Highland Cemetery Dist 9	25,515	29,635	—	—	—	1,588	1,588
295 Leavenworth Waterworks Board	1,385,551	1,719,099	—	—	—	—	—
297 Clark County	759,978	897,815	—	—	—	34,791	34,791
298 Grant Co	2,448,432	3,162,367	—	—	—	—	—
299 Decatur County	877,213	1,019,231	—	—	—	54,305	54,305
300 Morton County	1,623,356	1,898,416	—	—	—	90,356	90,356
301 Pottawatomie County	3,662,100	4,368,494	—	—	—	132,699	132,699
302 Stafford County	1,449,049	1,575,978	—	—	—	178,873	178,873
303 Trego County	1,432,777	1,733,726	—	—	—	31,564	31,564
304 City of Augusta	2,796,186	3,577,058	—	—	—	—	—
307 City of Bonner Springs	2,019,198	2,430,170	—	—	—	55,376	55,376
308 City of Centralia	63,879	75,891	—	—	—	2,571	2,571
309 City of Clifton	60,864	101,294	—	—	—	—	—
310 City of Douglass	266,225	308,298	—	—	—	17,332	17,332
311 City of Elkhart	424,667	519,334	—	—	—	4,828	4,828
314 City of Herington	681,021	870,372	—	—	—	—	—
315 City of Hiawatha	713,552	818,636	—	—	—	52,817	52,817
316 City of Independence	3,185,406	3,857,227	—	—	—	67,907	67,907
317 City of La Cygne	255,074	336,639	—	—	—	—	—
318 City of Manhattan	9,896,254	11,961,137	—	—	—	229,434	229,434
319 City of McPherson	5,702,640	7,081,528	—	—	—	—	—
320 City of Mount Hope	133,740	191,813	—	—	—	—	—
321 City of St Francis	376,961	502,606	—	—	—	—	—
322 City of Salina	9,894,838	12,235,690	—	—	—	605	605
323 City of Sedgwick	332,393	425,909	—	—	—	—	—
324 City of Stockton	1,248,168	1,489,341	—	—	—	44,888	44,888
338 Newman Regional Health Center	16,695,265	19,700,203	—	—	—	783,410	783,410
341 Pioneer Memorial Library	118,650	150,975	—	—	—	—	—
342 Council Grove Public Library	27,373	36,423	—	—	—	—	—
343 Bradford Memorial Library	174,492	246,364	—	—	—	—	—
345 Fort Scott Public Library	109,727	139,544	—	—	—	—	—
348 Girard Public Library	87,215	105,663	—	—	—	1,815	1,815
349 Hillsboro Public Library	27,619	31,233	—	—	—	2,420	2,420
350 Jordan Memorial Library	52,814	90,457	—	—	—	—	—
351 Meade Public Library	37,183	44,369	—	—	—	1,336	1,336
352 Ottawa Library	271,653	325,467	—	—	—	8,673	8,673
353 Salina Public Library	878,222	1,088,866	—	—	—	—	—
354 Stockton Public Library	20,665	31,751	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
124,479	789,223	—	—	913,702	363,229	8,968	—	372,197
93,391	592,120	—	—	685,511	272,515	1,064	—	273,579
2,503	15,870	—	656	19,029	7,303	(136)	—	7,167
63,480	402,479	—	—	465,959	185,235	175	—	185,410
29,970	190,014	—	—	219,984	87,451	7,108	—	94,559
5,494	34,831	—	2,017	42,342	16,031	(418)	—	15,613
17,488	110,875	—	35,560	163,923	51,029	(7,378)	—	43,651
4,419	28,018	—	—	32,437	12,895	1,146	—	14,041
4,290	27,201	—	5,861	37,352	12,520	(1,216)	—	11,304
9,984	63,298	—	—	73,282	29,132	8,494	—	37,626
9,608	60,916	—	35,875	106,399	28,036	(7,443)	—	20,593
20,584	130,506	—	27,707	178,797	60,064	(5,748)	—	54,316
576,725	3,656,556	—	511,520	4,744,801	1,682,880	(106,125)	—	1,576,755
36,224	229,665	—	22,286	288,175	105,701	(4,624)	—	101,077
13,923	88,276	—	17,774	119,973	40,628	(3,688)	—	36,940
1,397	8,856	—	3,214	13,467	4,076	(667)	—	3,409
37,325	236,650	—	—	273,975	108,915	6,269	—	115,184
7,254	45,994	—	—	53,248	21,169	753	—	21,922
5,226	33,136	—	—	38,362	15,250	4,365	—	19,615
1,597	10,127	—	—	11,724	4,661	220	—	4,881
83,710	530,739	—	36,871	651,320	244,265	(7,650)	—	236,615
3,655	23,175	—	—	26,830	10,667	3,502	—	14,169
132,406	839,478	—	208,067	1,179,951	386,358	(43,167)	—	343,191
6,826	43,276	—	24,115	74,217	19,917	(5,003)	—	14,914
808	5,123	—	302	6,233	2,358	(63)	—	2,295
261,212	1,656,136	—	—	1,917,348	762,214	109,161	—	871,375
977	6,193	—	9,631	16,801	2,850	(1,998)	—	852
1,973	12,510	—	17,586	32,069	5,757	(3,648)	—	2,109
703	4,459	—	—	5,162	2,052	4,629	—	6,681
1,063	6,740	—	7,122	14,925	3,101	(1,478)	—	1,623
13,143	83,331	—	8,130	104,604	38,351	(1,687)	—	36,664
8,633	54,733	—	—	63,366	25,190	1,368	—	26,558
306	1,939	—	—	2,245	892	94	—	986
22,149	140,432	—	—	162,581	64,633	871	—	65,504
5,820	36,902	—	—	42,722	16,983	5,100	—	22,083
36,754	233,030	—	—	269,784	107,249	6,182	—	113,431
612	3,883	—	113	4,608	1,787	(24)	—	1,763
6,545	41,498	—	—	48,043	19,099	1,172	—	20,271
1,878	11,910	—	—	13,788	5,481	3,465	—	8,946
4,413	27,978	—	10,021	42,412	12,877	(2,079)	—	10,798
159,985	1,014,339	—	—	1,174,324	466,836	2,531	—	469,367
795	5,044	—	—	5,839	2,321	536	—	2,857
3,952	25,059	—	—	29,011	11,532	651	—	12,183
725	4,593	—	—	5,318	2,114	330	—	2,444
39,344	249,451	—	4,689	293,484	114,806	(973)	—	113,833
21,580	136,823	—	—	158,403	62,971	7,218	—	70,189
69,526	440,807	—	111,408	621,741	202,876	(23,114)	—	179,762
24,909	157,930	—	—	182,839	72,685	11,266	—	83,951
46,097	292,262	—	—	338,359	134,510	18,746	—	153,256
103,989	659,313	—	—	763,302	303,440	27,531	—	330,971
41,147	260,882	—	—	302,029	120,067	37,110	—	157,177
40,685	257,952	—	—	298,637	118,719	6,549	—	125,268
79,401	503,417	—	98,689	681,507	231,690	(20,475)	—	211,215
57,337	363,529	—	—	420,866	167,310	11,489	8,308	187,107
1,814	11,501	—	—	13,315	5,293	534	—	5,827
1,728	10,959	—	21,555	34,242	5,043	(4,472)	—	571
7,560	47,932	—	—	55,492	22,059	3,596	—	25,655
12,059	76,457	—	—	88,516	35,188	1,002	—	36,190
19,338	122,608	—	23,346	165,292	56,429	(4,843)	—	51,586
20,262	128,465	—	—	148,727	59,125	10,958	—	70,083
90,453	573,490	—	—	663,943	263,941	14,088	—	278,029
7,243	45,922	—	17,560	70,725	21,135	(3,643)	—	17,492
281,015	1,781,689	—	—	2,062,704	819,998	47,600	—	867,598
161,933	1,026,685	—	24,329	1,212,947	472,518	(5,048)	—	467,470
3,798	24,077	—	21,884	49,759	11,082	(4,540)	—	6,542
10,704	67,868	—	30,177	108,749	31,235	(6,261)	—	24,974
266,065	1,686,907	—	—	1,952,972	819,881	125	—	820,006
9,439	59,843	—	12,303	81,585	27,542	(2,553)	—	24,989
35,443	224,717	—	—	260,160	103,422	9,313	—	112,735
474,079	3,005,760	—	—	3,479,839	1,383,361	162,533	—	1,545,894
3,369	21,361	—	3,516	28,246	9,831	(730)	—	9,101
777	4,929	—	2,130	7,836	2,268	(442)	—	1,826
4,955	31,415	—	25,325	61,695	14,458	(5,254)	—	9,204
3,116	19,755	—	3,188	26,059	9,092	(662)	—	8,430
2,477	15,702	—	—	18,179	7,227	377	—	7,604
784	4,973	—	—	5,757	2,289	502	—	2,791
1,500	9,509	—	20,825	31,834	4,376	(4,320)	—	56
1,056	6,694	—	—	7,750	3,081	277	—	3,358
7,714	48,909	—	—	56,623	22,509	1,799	—	24,308
24,938	158,113	—	2,332	185,383	72,769	(484)	—	72,285
587	3,720	—	5,131	9,438	1,712	(1,064)	—	648

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
355 Wellington Public Library	\$ 79,498	87,017	—	—	—	9,353	9,353
361 Garden City Recreation Commission	527,994	650,385	—	—	—	2,118	2,118
362 Lawrence/Douglas County Health Dept	1,431,103	1,725,005	—	—	—	37,073	37,073
366 City of Concordia	1,134,871	1,554,258	—	—	—	—	—
367 City of Eureka	427,092	535,925	—	—	—	—	—
368 City of Howard	789,456	1,099,460	—	—	—	—	—
370 City of Lenora	46,451	53,943	—	—	—	2,899	2,899
371 City of Pomona	124,792	160,199	—	—	—	—	—
373 City of Syracuse	277,622	358,572	—	—	—	—	—
374 City of Turon	57,725	61,249	—	—	—	8,395	8,395
375 Eudora Twp Douglas County	29,761	36,728	—	—	—	63	63
378 Norton County Hospital	4,092,047	4,932,791	—	—	—	105,697	105,697
380 Haskell County	1,921,028	2,342,422	—	—	—	27,505	27,505
381 Hodgeman County	1,085,257	1,303,373	—	—	—	32,056	32,056
384 City of Arlington	42,069	56,195	—	—	—	—	—
385 City of Baldwin City	1,010,522	1,189,019	—	—	—	50,221	50,221
387 City of Beloit	1,829,961	2,435,619	—	—	—	—	—
388 City of Bennington	49,331	68,920	—	—	—	—	—
389 City of Bird City	60,322	77,702	—	—	—	—	—
391 City of Canton	102,699	159,621	—	—	—	—	—
392 City of Chapman	370,167	565,818	—	—	—	—	—
393 City of Emporia	4,293,876	5,530,101	—	—	—	—	—
394 City of Frankfort	117,678	141,843	—	—	—	3,050	3,050
395 City of Gardner	3,713,572	4,193,942	—	—	—	329,975	329,975
397 City of Mankato	218,125	262,879	—	—	—	5,685	5,685
398 City of Marquette	106,982	134,293	—	—	—	—	—
399 City of Moline	21,392	24,734	—	—	—	1,424	1,424
400 City of Mound City	180,745	192,041	—	—	—	26,069	26,069
401 City of Ness City	222,753	263,807	—	—	—	9,656	9,656
403 City of Osborne	576,550	692,273	—	—	—	17,156	17,156
404 City of Rossville	117,038	147,200	—	—	—	—	—
405 City of Scandia	65,036	76,424	—	—	—	3,315	3,315
406 City of Spring Hill	1,084,272	1,294,499	—	—	—	38,397	38,397
407 City of Sterling	839,845	954,025	—	—	—	70,037	70,037
409 City of Valley Falls	183,810	246,699	—	—	—	—	—
411 El Dorado Twp Butler County	63,645	77,915	—	—	—	656	656
419 Sumner Regional Medical Center	3,927,081	5,364,209	—	—	—	—	—
420 Wilson Medical Center	3,783,778	4,094,657	—	—	—	484,104	484,104
421 Port Library	58,759	61,249	—	—	—	9,454	9,454
422 Goodland Public Library	66,673	81,127	—	—	—	1,097	1,097
425 Leavenworth Public Library	383,300	481,693	—	—	—	—	—
427 Wm A Rankin Memorial Library	46,106	56,347	—	—	—	555	555
428 Pratt Public Library	75,904	87,017	—	—	—	5,673	5,673
429 Russell Public Library	25,859	32,268	—	—	—	—	—
430 Seneca Free Library	28,543	33,090	—	—	—	1,828	1,828
431 City Cowley Co Joint Board of Health	415,030	524,098	—	—	—	—	—
434 City of Mulberry	128,891	153,167	—	—	—	5,155	5,155
435 City of Atwood	217,669	266,410	—	—	—	2,294	2,294
436 City of Lincoln Center	312,356	388,739	—	—	—	—	—
438 Manhattan Public Library	1,326,521	1,623,345	—	—	—	14,156	14,156
439 Junction City/Geary Co Health Dept	669,464	843,050	—	—	—	—	—
440 City of Little River	113,186	136,561	—	—	—	2,824	2,824
442 City of Belleville	784,631	967,754	—	—	—	2,118	2,118
443 City of Lyndon	252,477	303,975	—	—	—	6,832	6,832
445 City of Smith Center	439,511	549,547	—	—	—	—	—
451 Belleville Public Library	64,790	78,296	—	—	—	1,512	1,512
452 Chanute Public Library	131,500	159,910	—	—	—	2,244	2,244
454 Olathe Public Library	1,411,090	1,695,842	—	—	—	40,728	40,728
458 City of Leoti	222,334	324,538	—	—	—	—	—
459 City of Shawnee	6,495,197	7,768,778	—	—	—	218,214	218,214
461 City of Luray	49,577	73,684	—	—	—	—	—
463 City of Strong City	89,074	109,986	—	—	—	138	138
467 Coffeyville Public Library	130,232	153,898	—	—	—	5,924	5,924
468 Great Bend Public Library	187,650	232,117	—	—	—	—	—
473 City of Galva	205,989	244,233	—	—	—	8,698	8,698
474 City of Oakley	697,908	827,966	—	—	—	29,069	29,069
475 City of Udall	191,244	226,866	—	—	—	7,980	7,980
478 McPherson Public Library	315,027	381,403	—	—	—	6,770	6,770
479 City of Scranton	138,823	166,759	—	—	—	4,072	4,072
480 City of Lenexa	8,841,189	10,895,497	—	—	—	31,414	31,414
483 Soldier Twp Shawnee County	565,054	689,701	—	—	—	7,512	7,512
485 Kingman Carnegie Library	57,713	70,655	—	—	—	592	592
486 Lyons Public Library	31,226	39,315	—	—	—	—	—
488 Paola Free Library	76,212	98,753	—	—	—	—	—
552 Hutchinson Recreation Commission	512,178	661,177	—	—	—	—	—
563 City of Haven	315,137	394,630	—	—	—	—	—
565 Coffey County Extension Council	21,441	26,652	—	—	—	—	—
567 Woodson County Extension Council	15,988	20,137	—	—	—	—	—
568 Morrill Free Public Library	86,132	96,728	—	—	—	8,105	8,105
569 City of Macksville	87,585	106,713	—	—	—	1,323	1,323
573 City of Columbus	722,967	904,588	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
2,257	14,312	—	—	16,569	6,587	1,941	—	8,528
14,993	95,058	—	—	110,051	43,749	439	—	44,188
40,637	257,650	—	—	298,287	118,580	7,691	—	126,271
32,226	204,320	—	124,908	361,454	94,035	(25,915)	—	68,120
12,128	76,891	—	6,429	95,448	35,389	(1,334)	—	34,055
22,417	142,131	—	102,017	266,565	65,414	(21,165)	—	44,249
1,319	8,362	—	—	9,681	3,849	601	—	4,450
3,544	22,467	—	4,866	30,877	10,340	(1,009)	—	9,331
7,883	49,981	—	12,631	70,495	23,004	(2,620)	—	20,384
1,639	10,394	—	—	12,033	4,783	1,742	—	6,525
845	5,359	—	—	6,204	2,466	13	—	2,479
116,198	736,718	—	—	852,916	339,065	21,929	—	360,994
54,549	345,855	—	—	400,404	159,175	5,707	—	164,882
30,817	195,386	—	—	226,203	89,924	6,651	—	96,575
1,195	7,574	—	3,454	12,223	3,486	(716)	—	2,770
28,695	181,932	—	—	210,627	83,731	10,419	—	94,150
51,964	329,460	—	142,947	524,371	151,630	(29,657)	—	121,973
1,401	8,882	—	6,555	16,838	4,088	(1,360)	—	2,728
1,713	10,859	—	2,571	15,143	4,998	(534)	—	4,464
2,916	18,489	—	27,014	48,419	8,510	(5,605)	—	2,905
10,511	66,643	—	89,486	166,640	30,672	(18,566)	—	12,106
121,567	770,759	—	182,276	1,074,602	355,788	(37,817)	—	317,971
3,342	21,187	—	—	24,529	9,751	633	—	10,384
105,451	668,579	—	—	774,030	307,705	68,460	—	376,165
6,194	39,270	—	—	45,464	18,074	1,179	—	19,253
3,038	19,261	—	1,651	23,950	8,864	(343)	—	8,521
607	3,850	—	—	4,457	1,772	296	—	2,068
5,132	32,540	—	—	37,672	14,976	5,408	—	20,384
6,325	40,104	—	—	46,429	18,457	2,003	—	20,460
16,372	103,799	—	—	120,171	47,773	3,559	—	51,332
3,324	21,072	—	2,041	26,437	9,698	(424)	—	9,274
1,847	11,709	—	—	13,556	5,389	688	—	6,077
30,789	195,208	—	—	225,997	89,842	7,966	—	97,808
23,848	151,203	—	—	175,051	69,589	14,530	—	84,119
5,219	33,092	—	16,059	54,370	15,230	(3,332)	—	11,898
1,807	11,457	—	—	13,264	5,274	136	—	5,410
111,514	707,019	—	420,546	1,239,079	325,396	(87,250)	—	238,146
107,444	681,219	—	—	788,663	313,522	100,436	—	413,958
1,669	10,579	—	—	12,248	4,869	1,961	—	6,830
1,893	12,004	—	—	13,897	5,525	227	—	5,752
10,884	69,008	—	6,366	86,258	31,760	(1,321)	—	30,439
1,309	8,300	—	—	9,609	3,820	115	—	3,935
2,155	13,664	—	—	15,819	6,289	1,177	—	7,466
734	4,655	—	239	5,628	2,143	(50)	—	2,093
810	5,138	—	—	5,948	2,365	379	—	2,744
11,785	74,720	—	8,987	95,492	34,389	(1,865)	—	32,524
3,660	23,203	—	—	26,863	10,680	1,070	—	11,750
6,181	39,190	—	—	45,371	18,036	476	—	18,512
8,870	56,236	—	2,041	67,147	25,882	(424)	—	25,458
37,668	238,821	—	—	276,489	109,915	2,937	—	112,852
19,010	120,527	—	12,555	152,092	55,471	(2,605)	—	52,866
3,214	20,379	—	—	23,593	9,378	586	—	9,964
22,281	141,264	—	—	163,545	65,014	439	—	65,453
7,169	45,454	—	—	52,623	20,920	1,417	—	22,337
12,480	79,128	—	4,991	96,599	36,418	(1,036)	—	35,382
1,840	11,665	—	—	13,505	5,368	314	—	5,682
3,734	23,676	—	—	27,410	10,896	465	—	11,361
40,070	254,049	—	—	294,119	116,922	8,450	—	125,372
6,313	40,029	—	41,069	87,411	18,422	(8,520)	—	9,902
169,891	1,077,141	—	—	1,247,032	538,189	45,273	—	583,462
1,408	8,924	—	10,249	20,581	4,108	(2,126)	—	1,982
2,529	16,037	—	—	18,566	7,381	29	—	7,410
3,698	23,446	—	—	27,144	10,791	1,229	—	12,020
5,329	33,785	—	51	39,165	15,549	(10)	—	15,539
5,849	37,085	—	—	42,934	17,068	1,804	—	18,872
19,818	125,648	—	—	145,466	57,828	6,031	—	63,859
5,431	34,431	—	—	39,862	15,846	1,655	—	17,501
8,946	56,717	—	—	65,663	26,103	1,404	—	27,507
3,942	24,993	—	—	28,935	11,503	845	—	12,348
251,055	1,591,739	—	—	1,842,794	732,576	6,517	—	739,093
16,045	101,730	—	—	117,775	46,820	1,559	—	48,379
1,639	10,392	—	—	12,031	4,782	123	—	4,905
887	5,624	—	580	7,091	2,587	(120)	—	2,467
2,164	13,721	—	3,732	19,617	6,315	(774)	—	5,541
14,544	92,212	—	23,018	129,774	42,439	(4,775)	—	37,664
8,948	56,735	—	4,071	69,754	26,112	(845)	—	25,267
609	3,859	—	113	4,581	1,777	(24)	—	1,753
454	2,879	—	302	3,635	1,325	(63)	—	1,262
2,446	15,508	—	—	17,954	7,137	1,682	—	8,819
2,487	15,768	—	—	18,255	7,257	275	—	7,532
20,530	130,162	—	8,723	159,415	59,905	(1,810)	—	58,095

**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, 2014 and as of June 30, 2013

Entity		2014 Deferred outflows of resources						
		June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	Total deferred outflows of resources
574	City of Halstead	\$ 784,766	938,500	—	—	—	26,484	26,484
578	City of Perry	91,412	105,800	—	—	—	6,000	6,000
579	City of Scott City	815,524	976,659	—	—	—	26,383	26,383
587	Monument Twp Logan County	18,007	22,679	—	—	—	—	—
605	City of Cheney	623,665	762,517	—	—	—	7,236	7,236
606	City of Cottonwood Falls	141,851	171,858	—	—	—	2,950	2,950
607	City of Oskaloosa	91,019	127,916	—	—	—	—	—
610	K State Research & Extension Dickinson Co	32,038	39,711	—	—	—	—	—
611	Finney County Extension Council	20,973	24,566	—	—	—	1,135	1,135
628	Kaw Valley Drainage Dist	240,156	294,964	—	—	—	1,676	1,676
632	City of Altamont	371,226	443,337	—	—	—	13,034	13,034
633	City of Bushton	40,026	48,965	—	—	—	441	441
635	Irving Twp Brown County	21,330	23,699	—	—	—	2,219	2,219
641	City of Moundridge	674,202	791,117	—	—	—	35,308	35,308
648	City of Downs	95,942	166,896	—	—	—	—	—
649	Tecumseh Twp Shawnee County	234,938	277,993	—	—	—	10,387	10,387
650	City of Preston	2,769	15,221	—	—	—	—	—
656	City of Fowler	105,813	50,974	—	—	—	66,154	66,154
666	City of Satanta	158,923	180,960	—	—	—	12,896	12,896
676	City of Mission	1,583,823	1,990,136	—	—	—	—	—
685	City of Claflin	117,777	138,129	—	—	—	6,227	6,227
687	City of Toronto	60,999	57,200	—	—	—	15,101	15,101
706	Fowler Residential Care	558,432	720,507	—	—	—	—	—
708	Stafford County Hospital	1,134,563	1,520,437	—	—	—	—	—
711	City of Kiowa	250,975	321,890	—	—	—	—	—
714	City of Le Roy	89,000	107,033	—	—	—	2,509	2,509
717	City of Troy	220,045	275,847	—	—	—	—	—
727	Stafford Co Cemetery Dist 1	62,575	71,690	—	—	—	4,715	4,715
735	City of Coldwater	141,667	162,223	—	—	—	10,741	10,741
736	City of Hill City	411,079	490,886	—	—	—	14,472	14,472
737	City of Sylvan Grove	40,961	50,122	—	—	—	441	441
738	City of Thayer	22,032	32,283	—	—	—	—	—
748	City of Clearwater	523,945	633,399	—	—	—	12,038	12,038
758	McPherson County Extension Council	38,451	47,489	—	—	—	51	51
760	League of Kansas Municipalities	556,143	728,696	—	—	—	—	—
769	City of Roeland Park	499,095	623,079	—	—	—	—	—
770	City of Carbondale	202,210	251,433	—	—	—	—	—
774	City of Americus	48,383	52,740	—	—	—	5,874	5,874
776	City of Tonganoxie	988,774	1,137,177	—	—	—	70,881	70,881
779	Keechi Twp Sedgwick County	16,407	62,512	—	—	—	—	—
790	City of Glen Elder	91,917	113,319	—	—	—	290	290
807	City of De Soto	1,131,757	1,423,115	—	—	—	—	—
808	City of Hope	35,804	35,723	—	—	—	7,084	7,084
812	City of Baxter Springs	894,013	1,097,405	—	—	—	6,770	6,770
813	Little Walnut Twp Butler County	13,354	15,145	—	—	—	1,135	1,135
815	City of Delphos	64,421	76,987	—	—	—	2,219	2,219
844	Chapman Public Library	11,348	9,589	—	—	—	3,681	3,681
882	City of Bison	20,961	19,285	—	—	—	5,496	5,496
886	City of Lecompton	46,119	61,051	—	—	—	—	—
887	City of Plainville	339,901	448,390	—	—	—	—	—
895	Abilene Free Public Library	112,989	125,511	—	—	—	11,773	11,773
907	Emporia Recreation Commission	421,590	476,548	—	—	—	37,111	37,111
911	City of Plains	136,399	131,021	—	—	—	31,186	31,186
913	Franklin Twp Edwards County	25,552	32,481	—	—	—	—	—
914	Grasshopper Twp Atchison Co	17,945	22,603	—	—	—	—	—
920	Topeka Twp Shawnee County	31,386	39,178	—	—	—	—	—
936	Atchison Public Recreation Commission	124,288	144,050	—	—	—	7,992	7,992
937	City of Clyde	76,495	95,845	—	—	—	—	—
938	City of Deerfield	145,211	178,266	—	—	—	1,084	1,084
939	City of Eskridge	117,530	158,860	—	—	—	—	—
940	City of Louisburg	786,133	925,258	—	—	—	38,850	38,850
953	City of Lewis	60,519	66,363	—	—	—	7,021	7,021
957	City of Alta Vista	53,639	67,002	—	—	—	—	—
958	Lyons Recreation Commission	75,830	93,638	—	—	—	113	113
959	Stanton County Recreation Commission	53,159	59,985	—	—	—	4,765	4,765
971	Kiowa County Extension Council	18,831	21,126	—	—	—	1,791	1,791
978	City of Lebo	113,986	140,869	—	—	—	75	75
982	Graham County Hospital	2,642,100	3,376,219	—	—	—	—	—
983	Liberal Memorial Library	229,214	247,780	—	—	—	29,547	29,547
1000	Kinsley Library	29,564	36,271	—	—	—	239	239
1019	Frank Carlson Library	45,663	58,265	—	—	—	—	—
1020	Hoisington City Library	27,312	38,448	—	—	—	—	—
1042	Augusta Public Library	89,332	116,698	—	—	—	—	—
1061	Hill Top House Nursing Home	802,281	956,217	—	—	—	29,749	29,749
1069	City of Merriam	2,095,188	2,545,407	—	—	—	37,766	37,766
1072	City of Caldwell	261,892	299,104	—	—	—	20,509	20,509
1073	City of Dighton	193,964	262,803	—	—	—	—	—
1074	City of Quinter	167,501	188,677	—	—	—	15,291	15,291
1075	City of Ransom	41,355	38,904	—	—	—	10,135	10,135
1078	Hiawatha Twp Brown County	22,819	30,457	—	—	—	—	—
1088	Columbus Public Library	17,539	26,713	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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
							Additional unfunded liability payments		
22,284	141,286	—	—	163,570	65,025	5,495	—	70,520	
2,596	16,457	—	—	19,053	7,574	1,245	—	8,819	
23,158	146,826	—	—	169,984	67,574	5,474	—	73,048	
511	3,241	—	340	4,092	1,492	(71)	—	1,421	
17,710	112,282	—	—	129,992	51,677	1,501	—	53,178	
4,028	25,538	—	—	29,566	11,754	612	—	12,366	
2,585	16,388	—	12,719	31,692	7,542	(2,639)	—	4,903	
910	5,767	—	75	6,752	2,655	(16)	—	2,639	
595	3,775	—	—	4,370	1,738	235	—	1,973	
6,819	43,237	—	—	50,056	19,899	348	—	20,247	
10,541	66,833	—	—	77,374	30,760	2,704	—	33,464	
1,137	7,206	—	—	8,343	3,317	92	—	3,409	
605	3,839	—	—	4,444	1,767	460	—	2,227	
19,145	121,383	—	—	140,528	55,864	7,325	—	63,189	
2,724	17,273	—	39,960	59,957	7,950	(8,290)	—	(340)	
6,671	42,297	—	—	48,968	19,467	2,155	—	21,622	
79	499	—	9,769	10,347	229	(2,027)	—	(1,798)	
3,004	19,049	—	—	22,053	8,768	13,725	—	22,493	
4,513	28,611	—	—	33,124	13,168	2,675	—	15,843	
44,974	285,147	—	26,093	356,214	131,235	(5,414)	—	125,821	
3,344	21,205	—	—	24,549	9,759	1,292	—	11,051	
1,732	10,983	—	—	12,715	5,054	3,133	—	8,187	
15,857	100,538	—	24,782	141,177	46,271	(5,142)	—	41,129	
32,217	204,264	—	97,214	333,695	94,009	(20,169)	—	73,840	
7,127	45,185	—	9,542	61,854	20,796	(1,980)	—	18,816	
2,527	16,024	—	—	18,551	7,375	520	—	7,895	
6,248	39,616	—	3,088	48,952	18,233	(641)	—	17,592	
1,777	11,267	—	—	13,044	5,185	978	—	6,163	
4,023	25,505	—	—	29,528	11,738	2,228	—	13,966	
11,673	74,010	—	—	85,683	34,062	3,002	—	37,064	
1,163	7,376	—	—	8,539	3,394	92	—	3,486	
626	3,967	—	4,172	8,765	1,826	(866)	—	960	
14,878	94,330	—	—	109,208	43,414	2,498	—	45,912	
1,092	6,923	—	—	8,015	3,186	10	—	3,196	
15,792	100,126	—	33,909	149,827	46,082	(7,035)	—	39,047	
14,172	89,855	—	4,866	108,893	41,355	(1,009)	—	40,346	
5,742	36,406	—	1,135	43,283	16,755	(235)	—	16,520	
1,374	8,710	—	—	10,084	4,009	1,219	—	5,228	
28,077	178,016	—	—	206,093	81,929	14,706	—	96,635	
466	2,952	—	34,968	38,386	1,359	(7,255)	—	(5,896)	
2,610	16,549	—	—	19,159	7,616	60	—	7,676	
32,137	203,757	—	19,488	255,382	93,777	(4,043)	—	89,734	
1,016	6,445	—	—	7,461	2,967	1,470	—	4,437	
25,386	160,955	—	—	186,341	74,077	1,404	—	75,481	
379	2,405	—	—	2,784	1,107	235	—	1,342	
1,829	11,598	—	—	13,427	5,338	460	—	5,798	
322	2,043	—	—	2,365	940	764	—	1,704	
595	3,773	—	—	4,368	1,737	1,140	—	2,877	
1,310	8,304	—	3,328	12,942	3,821	(691)	—	3,130	
9,652	61,196	—	23,232	94,080	28,164	(4,820)	—	23,344	
3,208	20,342	—	—	23,550	9,362	2,443	—	11,805	
11,972	75,903	—	—	87,875	34,933	7,699	—	42,632	
3,873	24,558	—	—	28,431	11,302	6,470	—	17,772	
726	4,600	—	731	6,057	2,117	(152)	—	1,965	
509	3,230	—	340	4,079	1,487	(71)	—	1,416	
891	5,650	—	302	6,843	2,601	(63)	—	2,538	
3,529	22,376	—	—	25,905	10,298	1,658	—	11,956	
2,172	13,772	—	1,034	16,978	6,338	(214)	—	6,124	
4,123	26,142	—	—	30,265	12,032	225	—	12,257	
3,337	21,158	—	11,194	35,689	9,739	(2,322)	—	7,417	
22,323	141,533	—	—	163,856	65,139	8,060	—	73,199	
1,719	10,897	—	—	12,616	5,015	1,457	—	6,472	
1,523	9,657	—	555	11,735	4,444	(115)	—	4,329	
2,153	13,652	—	—	15,805	6,283	24	—	6,307	
1,066	6,760	—	—	7,826	4,405	989	—	5,394	
535	3,391	—	—	3,926	1,560	371	—	1,931	
3,237	20,521	—	—	23,758	9,445	16	—	9,461	
75,025	475,675	—	90,167	640,867	218,923	(18,707)	—	200,216	
6,509	41,266	—	—	47,775	18,993	6,130	—	25,123	
839	5,322	—	—	6,161	2,450	50	—	2,500	
1,297	8,221	—	1,487	11,005	3,784	(309)	—	3,475	
775	4,916	—	3,870	9,561	2,263	(803)	—	1,460	
2,537	16,084	—	5,155	23,776	7,402	(1,070)	—	6,332	
22,782	144,441	—	—	167,223	66,477	6,172	—	72,649	
59,495	377,211	—	—	436,706	173,606	7,835	—	181,441	
7,437	47,150	—	—	54,587	21,700	4,255	—	25,955	
5,508	34,921	—	18,997	59,426	16,072	(3,941)	—	12,131	
4,756	30,155	—	—	34,911	13,879	3,172	—	17,051	
1,174	7,444	—	—	8,618	3,427	2,103	—	5,530	
648	4,108	—	1,853	6,609	1,891	(385)	—	1,506	
498	3,157	—	4,160	7,815	1,453	(863)	—	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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
1089 Larabee Memorial Library	\$ 24,727	19,437	—	—	—	9,228	9,228
1109 Great Bend Recreation Commission	227,602	274,507	—	—	—	5,761	5,761
1111 Seward County Extension Council	33,675	21,385	—	—	—	16,778	16,778
1114 City of Brewster	32,764	40,092	—	—	—	353	353
1120 City of Haysville	2,324,009	2,981,970	—	—	—	—	—
1121 City of Kanorado	17,170	23,136	—	—	—	—	—
1127 City of St Paul	63,030	103,684	—	—	—	—	—
1130 City of Spearville	133,986	158,707	—	—	—	5,786	5,786
1132 City of Wellsville	335,335	414,904	—	—	—	—	—
1134 City of Wetmore	37,700	38,311	—	—	—	6,882	6,882
1135 City of Denison	31,164	50,731	—	—	—	—	—
1141 Clay Twp Reno County	47,152	60,092	—	—	—	—	—
1154 Lincoln Twp Edwards County	31,066	27,352	—	—	—	9,164	9,164
1172 Valley Center Twp Sedgwick Co	30,155	35,373	—	—	—	1,588	1,588
1173 Ashland District Hospital	2,210,073	2,522,027	—	—	—	174,789	174,789
1178 Lane County Library	19,213	23,607	—	—	—	127	127
1187 Comanche Co Extension Council	21,367	25,525	—	—	—	744	744
1188 Greenwood County Extension Council	17,687	16,560	—	—	—	4,399	4,399
1189 Meade County Extension Council	17,736	23,501	—	—	—	—	—
1192 Central Kansas District 3 (Extension Co)	132,349	144,050	—	—	—	16,248	16,248
1193 Augusta Housing Authority	57,848	78,281	—	—	—	—	—
1194 Junction City Public Housing Authority	152,584	205,024	—	—	—	—	—
1195 Lyons Housing Authority	101,628	122,938	—	—	—	2,269	2,269
1196 City of Waterville Housing Authority	13,293	16,195	—	—	—	201	201
4053 City of Hoxie	283,776	348,907	—	—	—	1,676	1,676
4055 City of Rolla	90,268	102,786	—	—	—	7,324	7,324
4069 Manhattan Twp-Riley County	37,848	46,408	—	—	—	328	328
4080 Leavenworth County Extension Council	34,069	41,842	—	—	—	239	239
4081 Shawnee County Extension Council	110,145	140,382	—	—	—	—	—
4084 City of Andale	138,725	172,223	—	—	—	—	—
4086 City of Nickerson	171,440	220,930	—	—	—	—	—
4087 City of Overbrook	97,345	146,135	—	—	—	—	—
4108 Butler County Extension Council	49,097	61,888	—	—	—	—	—
4109 Salina Saline Co Jt Board of Health	1,305,646	2,049,863	—	—	—	—	—
4126 City of Derby	3,959,969	4,927,220	—	—	—	—	—
4128 City of Medicine Lodge	458,970	634,890	—	—	—	—	—
4131 City of White City	42,771	56,393	—	—	—	—	—
4152 Menoken Township	63,510	77,337	—	—	—	995	995
4182 City of Leawood	6,543,519	7,892,705	—	—	—	165,070	165,070
4184 Big Creek Twp Russell County	26,081	31,568	—	—	—	567	567
4195 Wayne Twp Edward County	28,370	35,221	—	—	—	—	—
4198 Wamego Public Library	90,169	107,094	—	—	—	3,656	3,656
4201 Reno County Extension Council	34,438	45,312	—	—	—	—	—
4202 Stanton County Extension Council	21,441	37,793	—	—	—	—	—
4203 Edwards County Conservation Dist	20,813	22,770	—	—	—	2,458	2,458
4215 City of Ogden	275,776	473,732	—	—	—	—	—
4216 City of Pretty Prairie	92,225	122,223	—	—	—	—	—
4219 City of Severy	19,951	26,241	—	—	—	—	—
4221 Mission Twp Shawnee Co	478,023	541,846	—	—	—	40,829	40,829
4228 Johnston Public Library	57,319	69,361	—	—	—	1,260	1,260
4236 Sedgwick County Extension Council	117,580	153,106	—	—	—	—	—
4237 Seward County Conservation District	21,601	26,378	—	—	—	277	277
4238 Winfield Recreation Commission	174,406	214,522	—	—	—	958	958
4254 City of Fairway	419,301	532,683	—	—	—	—	—
4258 Center Twp Russell County	48,999	59,681	—	—	—	756	756
4272 Kingman Recreation Commission	69,652	85,404	—	—	—	605	605
4273 Parsons Recreation Commission	79,461	97,809	—	—	—	378	378
4274 Stevens County Extension Council	27,447	33,577	—	—	—	302	302
4275 City of Hardner	14,991	17,504	—	—	—	857	857
4276 City of Hartford	47,066	52,390	—	—	—	4,815	4,815
4279 City of Victoria	137,445	180,519	—	—	—	—	—
4299 Wilson County Extension Council	20,813	26,210	—	—	—	—	—
4305 Elwood Twp Barber County	42,032	47,626	—	—	—	3,605	3,605
4312 Graham County Public Library	47,460	58,676	—	—	—	12	12
4316 Brown County Conservation District	24,912	26,530	—	—	—	3,542	3,542
4317 Ellsworth County Conservation Dist	25,022	30,776	—	—	—	139	139
4346 Ellsworth County Extension Council	9,256	21,751	—	—	—	—	—
4348 Stevens County Conservation Dist	33,650	40,868	—	—	—	618	618
4353 City of Highland	141,371	163,913	—	—	—	9,038	9,038
4355 City of Linn	26,696	32,436	—	—	—	479	479
4356 City of Nortonville	63,756	79,559	—	—	—	—	—
4358 City of Potwin	57,528	67,930	—	—	—	2,660	2,660
4360 City of Towanda	171,341	206,059	—	—	—	4,828	4,828
4362 City of Valley Center	1,284,366	1,620,438	—	—	—	—	—
4369 Silver Lake Twp Shawnee Co	20,912	21,187	—	—	—	3,870	3,870
4372 Horton Public Library	18,499	22,085	—	—	—	656	656
4373 Labette County Conservation Dist	15,201	17,291	—	—	—	1,248	1,248
4375 City of McLouth	173,988	231,813	—	—	—	—	—
4385 Geary County Extension Council	43,509	55,480	—	—	—	—	—
4386 City of Mullinville	29,663	23,760	—	—	—	10,702	10,702
4388 Bonner Springs City Library	202,100	241,402	—	—	—	7,059	7,059

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
702	4,452	—	—	5,154	2,049	1,914	—	3,963
6,463	40,975	—	—	47,438	18,859	1,195	—	20,054
956	6,063	—	—	7,019	2,790	3,481	—	6,271
931	5,900	—	—	6,831	2,715	73	—	2,788
65,993	418,406	—	89,437	573,836	192,566	(18,555)	—	174,011
488	3,091	—	1,576	5,155	1,423	(327)	—	1,096
1,790	11,349	—	21,316	34,455	5,223	(4,422)	—	801
3,805	24,121	—	—	27,926	11,102	1,201	—	12,303
9,522	60,373	—	176	70,071	27,786	(37)	—	27,749
1,070	6,787	—	—	7,857	3,124	1,428	—	4,552
649	4,117	—	10,097	14,863	2,582	(2,095)	—	487
1,339	8,490	—	1,475	11,304	3,907	(306)	—	3,601
882	5,593	—	—	6,475	2,574	1,901	—	4,475
856	5,427	—	—	6,283	2,499	330	—	2,829
62,757	397,895	—	—	460,652	183,125	36,263	—	219,388
546	3,459	—	—	4,005	1,592	26	—	1,618
607	3,846	—	—	4,453	1,770	154	—	1,924
502	3,186	—	—	3,688	1,466	913	—	2,379
504	3,192	—	1,299	4,995	1,470	(269)	—	1,201
3,758	23,828	—	—	27,586	10,966	3,371	—	14,337
1,643	10,416	—	5,584	17,643	4,793	(1,159)	—	3,634
4,333	27,470	—	13,526	45,329	12,643	(2,806)	—	9,837
2,886	18,297	—	—	21,183	8,421	471	—	8,892
378	2,394	—	—	2,772	1,101	42	—	1,143
8,058	51,091	—	—	59,149	23,514	348	—	23,862
2,563	16,251	—	—	18,814	7,480	1,519	—	8,999
1,075	6,813	—	—	7,888	3,136	68	—	3,204
968	6,136	—	—	7,104	2,823	50	—	2,873
3,128	19,830	—	3,454	26,412	9,127	(717)	—	8,410
3,939	24,975	—	554	29,468	11,495	(115)	—	11,380
4,868	30,866	—	7,387	43,121	14,205	(1,532)	—	12,673
2,764	17,527	—	21,329	41,620	8,066	(4,425)	—	3,641
1,394	8,838	—	971	11,203	4,068	(201)	—	3,867
37,075	235,064	—	360,456	632,595	108,185	(74,783)	—	33,402
112,448	712,941	—	24,959	850,348	328,121	(5,178)	—	322,943
13,033	82,630	—	55,741	151,404	38,030	(11,565)	—	26,465
1,214	7,700	—	2,899	11,813	3,544	(602)	—	2,942
1,803	11,433	—	—	13,236	5,262	207	—	5,469
185,810	1,178,074	—	—	1,363,884	542,193	34,247	—	576,440
741	4,695	—	—	5,436	2,161	118	—	2,279
806	5,108	—	113	6,027	2,351	(24)	—	2,327
2,560	16,234	—	—	18,794	7,471	758	—	8,229
978	6,200	—	2,256	9,434	2,854	(468)	—	2,386
609	3,861	—	9,340	13,810	1,777	(1,938)	—	(161)
591	3,748	—	—	4,339	1,725	510	—	2,235
7,831	49,650	—	109,895	167,376	22,851	(22,800)	—	51
2,619	16,602	—	6,769	25,990	7,642	(1,404)	—	6,238
567	3,592	—	1,299	5,458	1,653	(269)	—	1,384
13,574	86,061	—	—	99,635	39,609	8,471	—	48,080
1,628	10,319	—	—	11,947	4,749	262	—	5,011
3,339	21,169	—	6,379	30,887	9,743	(1,323)	—	8,420
613	3,890	—	—	4,503	1,790	58	—	1,848
4,952	31,400	—	—	36,352	14,451	199	—	14,650
11,907	75,490	—	11,724	99,121	34,743	(2,432)	—	32,311
1,392	8,823	—	—	10,215	4,060	157	—	4,217
1,978	12,541	—	—	14,519	5,771	126	—	5,897
2,256	14,306	—	—	16,562	6,584	79	—	6,663
779	4,940	—	—	5,719	2,274	63	—	2,337
426	2,698	—	—	3,124	1,242	178	—	1,420
1,336	8,472	—	—	9,808	3,900	999	—	4,899
3,903	24,743	—	8,736	37,382	11,389	(1,812)	—	9,577
591	3,746	—	391	4,728	1,725	(81)	—	1,644
1,194	7,568	—	—	8,762	3,483	748	—	4,231
1,348	8,545	—	—	9,893	3,933	3	—	3,936
707	4,485	—	—	5,192	2,064	735	—	2,799
711	4,505	—	—	5,216	2,073	29	—	2,102
263	1,666	—	8,534	10,463	767	(1,771)	—	(1,004)
956	6,058	—	—	7,014	2,788	128	—	2,916
4,014	25,452	—	—	29,466	11,714	1,875	—	13,589
758	4,807	—	—	5,565	2,212	99	—	2,311
1,810	11,477	—	592	13,879	5,283	(123)	—	5,160
1,633	10,356	—	—	11,989	4,767	552	—	5,319
4,865	30,846	—	—	35,711	14,197	1,002	—	15,199
36,471	231,234	—	26,610	294,315	106,422	(5,521)	—	100,901
594	3,764	—	—	4,358	1,733	803	—	2,536
525	3,331	—	—	3,856	1,533	136	—	1,669
432	2,738	—	—	3,170	1,260	259	—	1,519
4,940	31,323	—	13,791	50,054	14,417	(2,861)	—	11,556
1,235	7,832	—	1,386	10,453	3,605	(288)	—	3,317
842	5,341	—	—	6,183	2,458	2,220	—	4,678
5,739	36,384	—	—	42,123	16,746	1,465	—	18,211

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
4395 City of Leon	\$ 87,326	112,056	—	—	—	—	—
4404 Osage County Conservation District	55,067	65,115	—	—	—	2,470	2,470
4419 Kiowa County Library	40,506	49,224	—	—	—	719	719
4432 Attica Hospital District 1	1,047,410	1,232,459	—	—	—	52,024	52,024
4434 City of Galena	3,154,340	735,302	—	—	—	2,621,601	2,621,601
4435 City of South Hutchinson	767,006	1,013,173	—	—	—	—	—
4454 Logan County Hospital	4,928,015	5,663,557	—	—	—	356,662	356,662
4458 Hospital Dist 1 of Rice County	4,461,673	6,093,453	—	—	—	—	—
4459 Comanche County Conservation Dist	15,570	21,233	—	—	—	—	—
4467 Wallace Co Conservation Dist	13,896	16,880	—	—	—	252	252
4468 USD 353 Recreation Comm	145,999	176,744	—	—	—	3,151	3,151
4476 Johnson Co Consolidated Fire Dist No 2	81,197	87,535	—	—	—	10,664	10,664
4480 Riverside Twp Sedgwick County	67,055	78,311	—	—	—	3,820	3,820
4484 Brown County Extension Council	19,668	22,618	—	—	—	1,412	1,412
4485 Kingman County Extension Council	41,749	50,381	—	—	—	1,034	1,034
4490 Lakin Cemetery District 1 & 2	32,555	39,772	—	—	—	403	403
4496 City of Colwich	194,161	299,241	—	—	—	—	—
4505 Trego County Conservation Dist	24,469	28,676	—	—	—	1,311	1,311
4518 Rush County Conservation Dist	58,451	66,865	—	—	—	4,488	4,488
4529 Phillips County Conservation District	23,952	21,568	—	—	—	6,668	6,668
4534 Clark County Extension Council	15,717	18,859	—	—	—	479	479
4543 City of Conway Springs	134,872	197,170	—	—	—	—	—
4557 Clark County Conservation District	19,644	21,857	—	—	—	2,017	2,017
4558 City of Prairie Village	2,158,317	2,722,744	—	—	—	—	—
4561 City of Rexford	20,752	25,738	—	—	—	—	—
4565 Hospital Dist 1 of Dickinson County	9,366,352	11,358,545	—	—	—	185,780	185,780
4573 Woodson County Conservation District	18,376	23,227	—	—	—	—	—
4583 City of Overland Park	19,577,669	23,719,319	—	—	—	406,920	406,920
4589 Wilson County Conservation Dist	56,100	45,921	—	—	—	19,425	19,425
4591 City of Wathena	234,605	342,712	—	—	—	—	—
4611 City of Maize	854,935	1,034,802	—	—	—	18,593	18,593
4612 City of Westwood	248,932	296,060	—	—	—	9,757	9,757
4614 Franklin County Conservation Dist	33,072	40,716	—	—	—	151	151
4632 Cowley County Extension Council	19,496	20,533	—	—	—	2,962	2,962
4640 Arkansas City Recreation Commission	204,770	261,615	—	—	—	—	—
4646 Coffeyville Recreation Commission	176,055	190,169	—	—	—	22,815	22,815
4650 Stafford County Extension Council	17,416	25,510	—	—	—	—	—
4655 Kiowa County Conservation Dist	61,368	71,629	—	—	—	3,530	3,530
4797 City of Pawnee Rock	7,139	19,026	—	—	—	—	—
4805 Doniphan County Extension Council	23,890	29,513	—	—	—	26	26
4806 Kearny County Extension Council	21,379	26,560	—	—	—	—	—
4808 Johnson Co Park & Recreation Dist	6,151,321	7,599,385	—	—	—	6,316	6,316
4809 City of Edwardsville	345,169	383,382	—	—	—	36,001	36,001
4810 City of Goddard	544,499	587,569	—	—	—	71,044	71,044
4815 Grant County Library	142,491	206,029	—	—	—	—	—
4817 Russell County Extension Council	8,185	34,977	—	—	—	—	—
4822 Kansas Turnpike Authority	14,383,897	17,950,769	—	—	—	—	—
4824 Meade County Conservation Dist	19,607	25,404	—	—	—	—	—
4837 City of Hanston	12,468	34,582	—	—	—	—	—
4838 City of Mission Hills	392,851	442,865	—	—	—	35,573	35,573
4848 Harper Hospital Dist 5	2,870,711	3,338,365	—	—	—	175,318	175,318
4850 The Guidance Center	4,237,209	5,088,850	—	—	—	125,122	125,122
4851 Wyandotte County Extension Council	46,832	73,090	—	—	—	—	—
4853 North Edwards Co Cemetery District	23,250	27,489	—	—	—	1,046	1,046
4859 Geary Community Hospital	14,394,445	17,481,588	—	—	—	264,401	264,401
4860 Clearwater Public Library	33,195	37,108	—	—	—	3,266	3,266
4863 Chanute Recreation & Parks Commission	130,614	128,007	—	—	—	27,757	27,757
4867 Greenwood County Conservation Dist	17,847	28,052	—	—	—	—	—
4873 City of Kechi	345,957	429,562	—	—	—	—	—
4878 Stanton County Conservation Dist	23,324	27,580	—	—	—	1,046	1,046
4879 Marshall County Extension Council	20,985	19,817	—	—	—	5,080	5,080
4880 Marion Co Conservation Dist	40,112	37,413	—	—	—	10,097	10,097
4887 Harvey County Extension Council	52,063	64,186	—	—	—	164	164
4889 Haskell County Conservation Dist	18,007	28,189	—	—	—	—	—
4891 Twin Caney Watershed Jt Dist 34	23,065	29,848	—	—	—	—	—
4893 Bourbon County Conservation Dist	47,362	68,281	—	—	—	—	—
4894 Butler County Conservation Dist	29,170	31,142	—	—	—	4,084	4,084
4895 Mitchell County Conservation Dist	16,407	20,442	—	—	—	—	—
4896 Morris County Conservation District	27,779	28,646	—	—	—	4,726	4,726
4897 Nemaha County Conservation District	27,669	43,288	—	—	—	—	—
4899 Wabaunsee County Conservation District	28,567	35,510	—	—	—	—	—
4900 Washington County Conservation Dist	24,838	41,705	—	—	—	—	—
4911 Marshall County Conservation Dist	45,700	57,398	—	—	—	—	—
4913 Southwest Medical Center	12,027,370	14,411,459	—	—	—	382,742	382,742
4914 Cowley Co Conservation District	29,355	37,991	—	—	—	—	—
4917 Osborne County Conservation Dist	18,167	22,131	—	—	—	277	277
4919 Ottawa County Conservation District	16,050	19,757	—	—	—	75	75
4920 Cloud Co Conservation District	17,318	20,944	—	—	—	391	391
4925 Pawnee County Conservation District	27,373	30,624	—	—	—	2,673	2,673
4926 Rawlins County Conservation Dist	23,090	26,667	—	—	—	1,563	1,563
4927 Republic County Conservation Dist	26,487	32,496	—	—	—	214	214

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
2,480	15,722	—	3,366	21,568	7,236	(698)	—	6,538
1,563	9,913	—	—	11,476	4,563	513	—	5,076
1,150	7,294	—	—	8,444	3,356	149	—	3,505
29,742	188,573	—	—	218,315	86,788	10,793	—	97,581
89,571	567,898	—	—	657,469	261,367	543,901	—	805,268
21,780	138,089	—	53,548	213,417	63,554	(11,110)	—	52,444
139,936	887,224	—	—	1,027,160	408,333	73,996	—	482,329
126,694	803,266	—	476,981	1,406,941	369,692	(98,959)	—	270,733
442	2,804	—	1,639	4,885	1,290	(340)	—	950
395	2,502	—	—	2,897	1,151	52	—	1,203
4,146	26,283	—	—	30,429	12,097	654	—	12,751
2,306	14,619	—	—	16,925	6,728	2,213	—	8,941
1,904	12,073	—	—	13,977	5,556	792	—	6,348
559	3,541	—	—	4,100	1,630	293	—	1,923
1,185	7,515	—	—	8,700	3,459	214	—	3,673
925	5,862	—	—	6,787	2,697	84	—	2,781
5,513	34,956	—	48,973	89,442	16,088	(10,160)	—	5,928
695	4,404	—	—	5,099	2,027	272	—	2,299
1,660	10,524	—	—	12,184	4,843	931	—	5,774
680	4,313	—	—	4,993	1,985	1,384	—	3,369
446	2,831	—	—	3,277	1,302	99	—	1,401
3,830	24,280	—	25,160	53,270	11,175	(5,220)	—	5,955
558	3,537	—	—	4,095	1,628	418	—	2,046
61,288	388,577	—	44,447	494,312	178,837	(9,221)	—	169,616
589	3,737	—	63	4,389	1,719	(13)	—	1,706
265,968	1,686,289	—	—	1,952,257	776,091	38,544	—	814,635
522	3,309	—	416	4,247	1,523	(86)	—	1,437
555,929	3,524,700	—	—	4,080,629	1,622,195	84,423	—	1,706,618
1,593	10,100	—	—	11,693	4,648	4,030	—	8,678
6,662	42,237	—	43,552	92,451	19,439	(9,036)	—	10,403
24,277	153,921	—	—	178,198	70,839	3,858	—	74,697
7,069	44,816	—	—	51,885	20,626	2,024	—	22,650
939	5,955	—	—	6,894	2,740	31	—	2,771
554	3,510	—	—	4,064	1,615	615	—	2,230
5,815	36,867	—	6,945	49,627	16,967	(1,441)	—	15,526
4,999	31,695	—	—	36,694	14,588	4,734	—	19,322
495	3,137	—	3,290	6,922	1,443	(683)	—	760
1,742	11,047	—	—	12,789	5,085	732	—	5,817
203	1,284	—	8,446	9,933	592	(1,752)	—	(1,160)
679	4,302	—	—	4,981	1,980	5	—	1,985
607	3,850	—	100	4,557	1,771	(21)	—	1,750
174,673	1,107,462	—	—	1,282,135	509,695	1,310	—	511,005
9,801	62,142	—	—	71,943	28,601	7,469	—	36,070
15,462	98,030	—	—	113,492	45,117	14,740	—	59,857
4,046	25,655	—	24,695	54,396	11,807	(5,123)	—	6,684
232	1,472	—	20,584	22,288	678	(4,271)	—	(3,593)
408,446	2,589,630	—	134,967	3,133,043	1,191,842	(28,002)	17,808	1,181,648
557	3,530	—	958	5,045	1,625	(199)	—	1,426
354	2,246	—	15,870	18,470	1,033	(3,293)	—	(2,260)
11,156	70,729	—	—	81,885	32,551	7,380	—	39,931
81,517	516,835	—	—	598,352	237,866	36,373	—	274,239
120,320	762,854	—	—	883,174	351,093	25,959	—	377,052
1,330	8,430	—	12,568	22,328	3,881	(2,607)	—	1,274
660	4,185	—	—	4,845	1,926	217	—	2,143
408,746	2,591,530	—	—	3,000,276	1,192,716	54,855	—	1,247,571
943	5,977	—	—	6,920	2,751	677	—	3,428
3,709	23,515	—	—	27,224	10,823	5,759	—	16,582
507	3,215	—	4,954	8,676	1,479	(1,028)	—	451
9,824	62,283	—	1,437	73,544	28,666	(298)	—	28,368
663	4,201	—	—	4,864	1,933	217	—	2,150
596	3,779	—	—	4,375	1,739	1,054	—	2,793
1,139	7,223	—	—	8,362	3,324	2,095	—	5,419
1,478	9,372	—	—	10,850	4,314	34	—	4,348
511	3,241	—	4,904	8,656	1,492	(1,017)	—	475
655	4,152	—	1,097	5,904	1,911	(227)	—	1,684
1,345	8,527	—	8,042	17,914	3,924	(1,669)	—	2,255
828	5,251	—	—	6,079	2,417	847	—	3,264
466	2,952	—	127	3,545	1,359	(26)	—	1,333
789	5,002	—	—	5,791	2,302	981	—	3,283
786	4,982	—	7,513	13,281	2,293	(1,559)	—	734
811	5,143	—	151	6,105	2,367	(31)	—	2,336
705	4,472	—	9,101	14,278	2,058	(1,888)	—	170
1,298	8,227	—	731	10,256	3,787	(152)	—	3,635
341,530	2,165,369	—	—	2,506,899	996,581	79,407	—	1,075,988
833	5,284	—	1,399	7,516	2,432	(290)	—	2,142
516	3,272	—	—	3,788	1,505	58	—	1,563
456	2,888	—	—	3,344	1,330	16	—	1,346
492	3,117	—	—	3,609	1,435	81	—	1,516
777	4,927	—	—	5,704	2,268	554	—	2,822
656	4,157	—	—	4,813	1,913	324	—	2,237
752	4,768	—	—	5,520	2,195	45	—	2,240

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
4928 Smith County Conservation District	\$ 20,431	25,556	—	—	—	—	—
4932 Crawford County Conservation Dist	22,696	27,504	—	—	—	466	466
4933 Hodgeman County Conservation Dist	18,721	19,285	—	—	—	3,202	3,202
4935 Wyandotte County Conservation District	27,386	39,087	—	—	—	—	—
4936 Hays Recreation Commission	295,875	323,473	—	—	—	35,131	35,131
4943 Pottawatomie Wabaunsee Regional Library	189,964	224,948	—	—	—	8,257	8,257
4944 Riley County Conservation District	33,220	51,066	—	—	—	—	—
4945 Sumner County Conservation District	19,115	22,512	—	—	—	933	933
4949 Pottawatomie County Extension Council	52,420	61,690	—	—	—	2,596	2,596
4951 Chautauqua County Conservation Dist	11,865	13,942	—	—	—	605	605
4953 Central Kansas Mental Health Center	2,798,500	3,483,876	—	—	—	—	—
4961 Hamilton County Hospital	2,455,017	2,928,453	—	—	—	89,058	89,058
4967 Sheridan County Public Library	46,155	43,212	—	—	—	11,484	11,484
4969 Leavenworth County Conservation District	62	14,079	—	—	—	—	—
4970 Linn County Conservation District	24,690	29,635	—	—	—	744	744
4971 Hamilton County Conservation Dist	24,739	30,198	—	—	—	328	328
4972 Pottawatomie County Conservation Dist	71,227	91,020	—	—	—	—	—
4973 City of Sylvia	37,084	47,595	—	—	—	—	—
5051 Lincoln Co Conservation Dist	50,033	56,819	—	—	—	4,186	4,186
5052 Sumner County Hospital District 1	1,035,889	1,349,903	—	—	—	—	—
5053 Jefferson County Conservation Dist	49,996	53,425	—	—	—	6,958	6,958
5225 City of Milford	50,611	52,116	—	—	—	8,673	8,673
5242 City of Lansing	1,412,592	1,753,163	—	—	—	—	—
5247 Barber County Conservation Dist	27,299	40,929	—	—	—	—	—
5252 City of Grinnell	25,576	31,416	—	—	—	176	176
5257 Ford Co Extension Council	35,103	43,745	—	—	—	—	—
5259 Reno County Conservation Dist	83,892	106,728	—	—	—	—	—
5311 SE Kansas Library System	413,122	506,762	—	—	—	3,415	3,415
5327 NW Kansas Library System	211,072	239,804	—	—	—	17,572	17,572
5336 Central Kansas Library System	549,140	649,305	—	—	—	24,669	24,669
5339 City of Goessel	50,205	60,472	—	—	—	1,337	1,337
5349 Salina Airport Authority	537,619	731,329	—	—	—	—	—
5350 Stevens County Library	130,712	177,338	—	—	—	—	—
5352 Atchison County Extension Council	12,259	20,031	—	—	—	—	—
5353 McPherson County Conservation Dist	27,718	34,582	—	—	—	—	—
5354 Atchison Public Library	210,666	275,603	—	—	—	—	—
5355 Strother Field Commission	128,682	150,032	—	—	—	7,538	7,538
5356 Scott County Library	45,860	56,302	—	—	—	340	340
5357 Marion County Extension Council	27,090	31,751	—	—	—	1,449	1,449
5363 Allen County Conservation District	16,838	22,207	—	—	—	—	—
5369 Ness County Conservation Dist	40,925	53,745	—	—	—	—	—
5371 Southwest Guidance Center	752,679	917,693	—	—	—	10,853	10,853
5380 Kearny County Library	99,634	124,384	—	—	—	—	—
5381 Wellsville City Library	36,149	45,617	—	—	—	—	—
5384 Cherokee County Conservation Dist	12,062	15,419	—	—	—	—	—
5389 City of Edgerton	411,879	470,688	—	—	—	32,018	32,018
5390 Independence Recreation Commission	182,862	212,756	—	—	—	11,081	11,081
5391 Neosho County Conservation District	19,398	23,455	—	—	—	441	441
5408 NE Kansas Library System	423,375	481,739	—	—	—	34,639	34,639
5413 Library Dist 1 Miami County	193,102	213,974	—	—	—	20,560	20,560
5414 Southwest Kansas Library System	251,947	306,182	—	—	—	4,462	4,462
5421 City of Grandview Plaza	365,207	440,353	—	—	—	9,341	9,341
5427 Lyon County Conservation District	29,047	55,556	—	—	—	—	—
5433 Riley County Extension Council	94,465	114,476	—	—	—	1,941	1,941
5438 City of Holcomb	249,584	300,413	—	—	—	6,820	6,820
5440 Newton Recreation Comm	412,852	499,014	—	—	—	9,556	9,556
5441 Southeast Kansas Mental Health Center	2,741,624	3,375,230	—	—	—	12,580	12,580
5446 Saline County/City Building Authority	229,768	276,486	—	—	—	6,341	6,341
5454 RWD 2 Miami Co	358,167	429,897	—	—	—	10,790	10,790
5463 City of Leonardville	45,146	56,302	—	—	—	—	—
5466 Grant County Cemetery District	—	8,676	—	—	—	—	—
5470 Pawnee Watershed District 81	39,448	56,637	—	—	—	—	—
5471 City of Walton	47,903	50,594	—	—	—	7,160	7,160
5472 Grant County Conservation Dist	20,259	25,571	—	—	—	—	—
5475 North East Animal Control Commission	64,790	79,422	—	—	—	580	580
5478 RWD 3 Miami Co	47,140	56,545	—	—	—	1,450	1,450
5479 Wyandotte County Law Library	35,349	56,743	—	—	—	—	—
5489 Sumner County Extension Council	17,761	25,069	—	—	—	—	—
5494 Pratt County Conservation Dist	22,413	27,002	—	—	—	592	592
5497 Morton County Library	114,096	152,543	—	—	—	—	—
5498 Kingman County Conservation Dist	32,543	39,361	—	—	—	731	731
5501 Wakarusa Watershed Dist 35	39,460	45,054	—	—	—	3,101	3,101
5505 Cherokee County Extension Council	22,548	28,189	—	—	—	—	—
5506 Sek Multi County Health Dept	208,463	244,659	—	—	—	10,879	10,879
5508 Hays Public Library	382,340	560,826	—	—	—	—	—
5511 Sabetha Cemetery Association	13,539	17,047	—	—	—	—	—
5512 City of Rose Hill	827,783	1,004,771	—	—	—	15,657	15,657
5513 Thomas County Extension Council	18,278	20,837	—	—	—	1,463	1,463
5518 Plainville Memorial Library	33,589	40,716	—	—	—	681	681
5520 Rice County Extension Council	19,373	23,836	—	—	—	101	101
5521 Pottawatomie Creek Watershed Dist 90	39,275	49,483	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
580	3,678	—	239	4,497	1,693	(50)	—	1,643
644	4,086	—	—	4,730	1,881	97	—	1,978
531	3,369	—	—	3,900	1,551	664	—	2,215
778	4,931	—	4,324	10,033	2,269	(897)	—	1,372
8,402	53,269	—	—	61,671	24,516	7,289	—	31,805
5,394	34,200	—	—	39,594	15,740	1,713	—	17,453
943	5,979	—	8,269	15,191	2,753	(1,716)	—	1,037
543	3,442	—	—	3,985	1,584	193	—	1,777
1,488	9,436	—	—	10,924	4,344	539	—	4,883
337	2,138	—	—	2,475	983	126	—	1,109
79,466	503,834	—	19,147	602,447	231,882	(3,973)	—	227,909
69,713	441,994	—	—	511,707	203,421	18,477	—	221,898
1,311	8,311	—	—	9,622	3,824	2,382	—	6,206
2	11	—	11,597	11,610	5	(2,406)	—	(2,401)
701	4,446	—	—	5,147	2,046	154	—	2,200
702	4,452	—	—	5,154	2,050	68	—	2,118
2,022	12,823	—	2,432	17,277	5,902	(505)	—	5,397
1,053	6,676	—	1,437	9,166	3,073	(298)	—	2,775
1,421	9,008	—	—	10,429	4,146	868	—	5,014
29,415	186,497	—	57,040	272,952	85,833	(11,834)	—	73,999
1,420	9,002	—	—	10,422	4,143	1,444	—	5,587
1,437	9,112	—	—	10,549	4,194	1,799	—	5,993
40,112	254,318	—	5,206	299,636	117,047	(1,080)	—	115,967
775	4,916	—	5,937	11,628	2,262	(1,232)	—	1,030
726	4,605	—	—	5,331	2,119	37	—	2,156
997	6,319	—	277	7,593	2,909	(58)	—	2,851
2,382	15,104	—	2,470	19,956	6,951	(513)	—	6,438
11,731	74,376	—	—	86,107	34,231	709	—	34,940
5,994	38,001	—	—	43,995	17,489	3,646	—	21,135
15,593	98,866	—	—	114,459	45,501	5,118	—	50,619
1,425	9,037	—	—	10,462	4,160	277	—	4,437
15,266	96,792	—	55,061	167,119	44,547	(11,423)	—	33,124
3,712	23,532	—	12,997	40,241	10,831	(2,696)	—	8,135
348	2,208	—	4,034	6,590	1,016	(837)	—	179
787	4,991	—	253	6,031	2,297	(52)	—	2,245
5,982	37,928	—	12,492	56,402	17,456	(2,592)	—	14,864
3,654	23,168	—	—	26,822	10,662	1,564	—	12,226
1,303	8,258	—	—	9,561	3,800	71	—	3,871
769	4,876	—	—	5,645	2,245	301	—	2,546
478	3,029	—	1,147	4,654	1,395	(238)	—	1,157
1,162	7,369	—	2,597	11,128	3,391	(539)	—	2,852
21,373	135,510	—	—	156,883	62,367	2,252	—	64,619
2,829	17,939	—	971	21,739	8,256	(201)	—	8,055
1,027	6,509	—	756	8,292	2,995	(157)	—	2,838
342	2,171	—	417	2,930	999	(86)	—	913
11,696	74,155	—	—	85,851	34,128	6,643	—	40,771
5,193	32,922	—	—	38,115	15,152	2,299	—	17,451
551	3,493	—	—	4,044	1,607	92	—	1,699
12,022	76,223	—	—	88,245	35,081	7,187	—	42,268
5,483	34,764	—	—	40,247	16,000	4,265	—	20,265
7,154	45,359	—	—	52,513	20,876	926	—	21,802
10,371	65,752	—	—	76,123	30,261	1,938	—	32,199
825	5,229	—	16,261	22,315	2,407	(3,374)	—	(967)
2,682	17,006	—	—	19,688	7,827	403	—	8,230
7,087	44,935	—	—	52,022	20,680	1,415	—	22,095
11,723	74,328	—	—	86,051	34,209	1,982	—	36,191
77,851	493,592	—	—	571,443	227,169	2,610	—	229,779
6,525	41,368	—	—	47,893	19,038	1,315	—	20,353
10,171	64,485	—	—	74,656	29,677	2,239	—	31,916
1,282	8,128	—	391	9,801	3,741	(81)	—	3,660
—	—	—	7,185	7,185	—	(1,491)	—	(1,491)
1,120	7,102	—	6,505	14,727	3,269	(1,349)	—	1,920
1,360	8,624	—	—	9,984	3,969	1,485	—	5,454
576	3,649	—	429	4,654	1,679	(89)	—	1,590
1,840	11,665	—	—	13,505	5,368	120	—	5,488
1,339	8,488	—	—	9,827	3,906	301	—	4,207
1,004	6,365	—	10,790	18,159	2,929	(2,239)	—	690
504	3,197	—	2,571	6,272	1,472	(534)	—	938
636	4,035	—	—	4,671	1,857	123	—	1,980
3,240	20,541	—	9,479	33,260	9,454	(1,967)	—	7,487
924	5,860	—	—	6,784	2,696	152	—	2,848
1,121	7,104	—	—	8,225	3,270	643	—	3,913
640	4,060	—	252	4,952	1,868	(52)	—	1,816
5,920	37,531	—	—	43,451	17,273	2,257	—	19,530
10,857	68,834	—	72,886	152,577	31,680	(15,121)	—	16,559
384	2,436	—	252	3,072	1,122	(52)	—	1,070
23,506	149,032	—	—	172,538	68,590	3,248	—	71,838
519	3,292	—	—	3,811	1,514	303	—	1,817
954	6,047	—	—	7,001	2,783	141	—	2,924
550	3,488	—	—	4,038	1,605	21	—	1,626
1,115	7,071	—	756	8,942	3,254	(157)	—	3,097

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
5523 Elk County Conservation District	\$ 11,865	13,942	—	—	—	605	605
5532 Eureka Carnegie Library	44,494	34,414	—	—	—	17,068	17,068
5536 NE Kansas Multi County Board of Health	560,734	718,437	—	—	—	—	—
5537 Douglas County Extension Council	84,138	103,425	—	—	—	517	517
5543 City of Lake Quivira	30,844	37,124	—	—	—	844	844
5544 City of Silver Lake	164,166	202,543	—	—	—	391	391
5546 City of Buffalo	14,757	26,941	—	—	—	—	—
5549 South Central Kansas Library System	329,046	506,198	—	—	—	—	—
5551 SE Kansas Regional Planning Commission	123,758	227,536	—	—	—	—	—
5553 Riley County Law Enforcement Agency	3,242,577	3,962,449	—	—	—	39,316	39,316
5555 Wet Walnut Creek Watershed Jt Dist 58	85,775	140,366	—	—	—	—	—
5556 City of Garden Plain	203,724	218,084	—	—	—	28,035	28,035
5561 Barber County Extension Council	18,795	23,577	—	—	—	—	—
5564 City of Hoyt	1,600	8,219	—	—	—	—	—
5570 RWD 9 Leavenworth County	38,721	47,885	—	—	—	—	—
5573 Scott County Conservation District	17,416	18,509	—	—	—	2,508	2,508
5585 Miami County Conservation Dist	38,783	38,280	—	—	—	8,018	8,018
5586 Linn County Extension Council	14,782	15,860	—	—	—	2,004	2,004
5598 Wichita County Conservation Dist	17,318	21,659	—	—	—	—	—
5605 Kansas Association of Counties	273,733	335,573	—	—	—	2,433	2,433
5606 Labette-Hackberry Crk Watershed Dist 96	25,909	32,131	—	—	—	—	—
5615 Finney Co Conservation District	39,312	47,382	—	—	—	1,021	1,021
5617 City of Manter	31,681	36,500	—	—	—	2,218	2,218
5620 Dorothy Bramlage Library	337,280	406,213	—	—	—	9,013	9,013
5621 Shawnee Heights Fire District	16,998	22,283	—	—	—	—	—
5622 Doniphan Co Rural Fire District 2	60,174	68,829	—	—	—	4,626	4,626
5632 Stafford County Conservation Dist	11,840	23,120	—	—	—	—	—
5635 City of Melvern	71,855	72,573	—	—	—	13,488	13,488
5636 Geary County Conservation District	27,730	25,693	—	—	—	7,122	7,122
5641 Hamilton County Extension Council	13,084	20,472	—	—	—	—	—
5642 Stafford Recreation Commission	28,826	34,171	—	—	—	1,222	1,222
5643 RWD 3 Marshall Co	40,765	48,235	—	—	—	1,802	1,802
5647 Metropolitan Topeka Airport Auth	1,313,770	1,540,270	—	—	—	69,897	69,897
5648 Dickinson Co Conservation Dist	26,106	43,882	—	—	—	—	—
5649 Burlington Recreation Commission	182,443	223,396	—	—	—	1,840	1,840
5654 Harper County Extension Council	22,758	23,653	—	—	—	3,719	3,719
5656 RWD 3 Nemaha Co	78,403	100,777	—	—	—	—	—
5661 Kansas Municipal Energy Agency	1,083,817	1,324,058	—	—	—	13,450	13,450
5662 Atchison County Conservation Dist	49,774	53,151	—	—	—	6,958	6,958
5665 Holcomb Recreation Commission	205,620	252,239	—	—	—	1,689	1,689
5668 City of Auburn	147,353	181,904	—	—	—	265	265
5674 RWD 1 Consolidated Shawnee Co	104,865	144,902	—	—	—	—	—
5675 Derby Recreation Commission	1,136,471	1,414,211	—	—	—	—	—
5676 RWD 2 Mitchell Co	63,448	80,472	—	—	—	—	—
5677 South Central Kansas Reg Medical Center	4,972,005	6,550,671	—	—	—	—	—
5680 Ellis County Conservation District	50,045	66,956	—	—	—	—	—
5681 Pratt County Extension Council	39,177	52,984	—	—	—	—	—
5686 City of Park City	945,338	1,233,860	—	—	—	—	—
5687 City of Bel Aire	931,405	1,065,989	—	—	—	71,083	71,083
5690 Grant County Recreation Comm	328,676	411,875	—	—	—	—	—
5702 City of Meriden	111,635	133,045	—	—	—	4,148	4,148
5704 Highland Cemetery	27,336	46,591	—	—	—	—	—
5710 Public Wholesale Water District No 4	153,113	191,752	—	—	—	—	—
5715 Public Wholesale Water Supply Dist 5	75,363	91,523	—	—	—	1,386	1,386
5717 Kearny County Conservation District	31,878	38,082	—	—	—	1,110	1,110
5724 Marion County Rural Water District 4	22,401	20,289	—	—	—	6,139	6,139
5725 Crawford County RWD 2	25,096	31,614	—	—	—	—	—
9000 Topeka Metropolitan Transit Authority	2,370,694	3,017,282	—	—	—	—	—
9035 Coffey County Library	405,824	524,296	—	—	—	—	—
9036 Colby Housing Authority	135,709	180,641	—	—	—	—	—
9037 McPherson Recreation Commission	232,624	266,105	—	—	—	17,862	17,862
9038 Sedgwick County Conservation District	32,641	36,423	—	—	—	3,266	3,266
9039 RWD 1 Jackson Co	94,871	115,222	—	—	—	1,739	1,739
9040 RWD 3 Jackson Co	165,471	188,738	—	—	—	13,161	13,161
9044 Disability Rights Center of Kansas	595,886	783,141	—	—	—	—	—
9049 Kearny County Council on Aging	83,831	101,979	—	—	—	1,400	1,400
9050 USD 208 Recreation Commission	28,961	59,133	—	—	—	—	—
9052 City of Salina Housing Authority	295,051	373,229	—	—	—	—	—
9058 Atwood Public Library	18,364	23,151	—	—	—	—	—
9059 Smoky Hills Public Television	396,654	494,174	—	—	—	—	—
9060 USD 303 Recreation Commission	37,700	37,093	—	—	—	7,891	7,891
9061 Consolidated RWD 1	88,582	110,549	—	—	—	—	—
9062 City of Oakley Housing Authority	47,522	55,267	—	—	—	2,899	2,899
9063 City of Hutchinson Housing Authority	23,681	58,189	—	—	—	—	—
9064 Coffey County Historical Museum	43,325	50,290	—	—	—	2,722	2,722
9065 Turner Recreation Commission	157,581	222,772	—	—	—	—	—
9068 Shawnee County Fire District 1	43,115	51,005	—	—	—	1,916	1,916
9069 City of Howard Housing Authority	28,949	46,454	—	—	—	—	—
9071 Russell Recreation Commission	49,109	58,357	—	—	—	1,966	1,966
9072 City of Russell Housing Authority	88,077	107,779	—	—	—	945	945
9073 City of McFarland	12,714	22,846	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
337	2,138	—	—	2,475	983	126	—	1,109
1,264	8,011	—	—	9,275	3,687	3,541	—	7,228
15,923	100,953	—	20,710	137,586	46,462	(4,297)	—	42,165
2,389	15,148	—	—	17,537	6,972	107	—	7,079
876	5,551	—	—	6,427	2,556	175	—	2,731
4,662	29,555	—	—	34,217	13,603	81	—	13,684
419	2,656	—	7,198	10,273	1,223	(1,493)	—	(270)
9,343	59,239	—	82,226	150,808	27,265	(17,059)	—	10,206
3,514	22,281	—	61,692	87,487	10,255	(12,799)	—	(2,544)
92,076	583,783	—	—	675,859	268,678	8,157	—	276,835
2,436	15,442	—	28,400	46,278	7,107	(5,892)	—	1,215
5,785	36,679	—	—	42,464	16,880	5,816	—	22,696
534	3,384	—	—	4,195	1,557	(58)	—	1,499
46	289	—	5,168	5,503	133	(1,072)	—	(939)
1,100	6,972	—	—	8,072	3,208	—	—	3,208
494	3,135	—	—	3,629	1,443	520	—	1,963
1,101	6,983	—	—	8,084	3,214	1,663	—	4,877
420	2,661	—	—	3,081	1,225	416	—	1,641
492	3,120	—	201	3,813	1,435	(42)	—	1,393
7,773	49,282	—	—	57,055	22,681	505	—	23,186
736	4,664	—	75	5,475	2,147	(16)	—	2,131
1,116	7,078	—	—	8,194	3,257	212	—	3,469
900	5,703	—	—	6,603	2,625	460	—	3,085
9,577	60,721	—	—	70,298	27,947	1,870	—	29,817
483	3,060	—	1,046	4,589	1,408	(217)	—	1,191
1,550	9,825	—	—	11,375	4,986	960	—	5,946
336	2,131	—	7,021	9,488	981	(1,457)	—	(476)
2,041	12,938	—	—	14,979	5,954	2,798	—	8,752
787	4,993	—	—	5,780	2,298	1,477	—	3,775
372	2,356	—	3,555	6,283	1,084	(737)	—	347
818	5,189	—	—	6,007	2,388	254	—	2,642
1,158	7,340	—	—	8,498	3,378	374	—	3,752
37,306	236,527	—	—	273,833	108,858	14,502	—	123,360
742	4,702	—	9,606	15,050	2,163	(1,993)	—	170
5,180	32,845	—	—	38,025	15,117	382	—	15,499
646	4,097	—	—	4,743	1,886	771	—	2,657
2,226	14,116	—	3,164	19,506	6,496	(656)	—	5,840
30,776	195,126	—	—	225,902	89,805	2,791	—	92,596
1,414	8,962	—	—	10,376	4,124	1,444	—	5,568
5,839	37,019	—	—	42,858	17,038	351	—	17,389
4,184	26,528	—	—	30,712	12,210	55	—	12,265
2,978	18,879	—	12,606	34,463	8,689	(2,615)	—	6,074
32,271	204,606	—	7,285	244,162	94,167	(1,512)	—	92,655
1,802	11,422	—	1,664	14,888	5,257	(345)	—	4,912
141,185	895,145	—	332,975	1,369,305	411,978	(69,082)	—	342,896
1,421	9,010	—	4,197	14,628	4,147	(871)	—	3,276
1,113	7,053	—	3,757	11,923	3,246	(779)	—	2,467
26,844	170,195	—	53,674	250,713	78,330	(11,136)	—	67,194
26,448	167,689	—	—	194,137	77,176	14,748	—	91,924
9,333	59,173	—	4,487	72,993	27,234	(931)	—	26,303
3,170	20,099	—	—	23,269	9,250	860	—	10,110
776	4,922	—	10,589	16,287	2,265	(2,197)	—	68
4,348	27,565	—	1,992	33,905	12,687	(413)	—	12,274
2,140	13,569	—	—	15,709	6,245	288	—	6,533
905	5,739	—	—	6,644	2,641	230	—	2,871
636	4,033	—	—	4,669	1,856	1,274	—	3,130
712	4,516	—	480	5,708	2,079	(99)	—	1,980
67,318	426,812	—	70,868	564,998	196,434	(14,703)	—	181,731
11,524	73,063	—	18,580	103,167	33,626	(3,855)	—	29,771
3,854	24,432	—	10,614	38,900	11,245	(2,202)	—	9,043
6,605	41,880	—	—	48,485	19,275	3,706	—	22,981
927	5,875	—	—	6,802	2,705	677	—	3,382
2,694	17,081	—	—	19,775	7,861	361	—	8,222
4,699	29,791	—	—	34,490	13,711	2,730	—	16,441
16,921	107,281	—	38,296	162,498	49,375	(7,945)	—	41,430
2,380	15,091	—	—	17,471	6,946	290	—	7,236
822	5,213	—	19,311	25,346	2,400	(4,007)	—	(1,607)
8,378	53,118	—	6,920	68,416	24,448	(1,436)	—	23,012
522	3,307	—	366	4,195	1,522	(76)	—	1,446
11,264	71,413	—	3,025	85,702	32,867	(628)	—	32,239
1,071	6,789	—	—	7,860	3,124	1,637	—	4,761
2,515	15,947	—	832	19,294	7,340	(173)	—	7,167
1,349	8,556	—	—	9,905	3,938	602	—	4,540
672	4,263	—	23,938	28,873	1,962	(4,966)	—	(3,004)
1,230	7,799	—	—	9,029	3,590	565	—	4,155
4,475	28,371	—	23,106	55,952	13,057	(4,794)	—	8,263
1,225	7,764	—	—	8,989	3,573	397	—	3,970
822	5,213	—	8,824	14,859	2,399	(1,831)	—	568
1,394	8,841	—	—	10,235	4,069	408	—	4,477
2,501	15,857	—	—	18,358	7,298	196	—	7,494
361	2,290	—	5,899	8,550	1,054	(1,224)	—	(170)

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
9075 Oberlin City Library	\$ 23,730	29,878	—	—	—	—	—
9076 Pratt Airport Authority	98,317	121,356	—	—	—	189	189
9078 The Legacy At Park View	1,582,678	2,129,315	—	—	—	—	—
9079 RWD 1 Elk Co	43,842	50,609	—	—	—	2,988	2,988
9080 Ottawa Recreation Commission	222,728	261,052	—	—	—	11,913	11,913
9081 Oberlin Housing Authority	44,346	56,271	—	—	—	—	—
9082 Fort Scott Housing Authority	160,720	186,896	—	—	—	9,820	9,820
9084 Goddard Public Library	24,998	30,624	—	—	—	239	239
9086 SE Kansas Area Agency on Aging	345,822	540,887	—	—	—	—	—
9087 Ulysses Housing Authority	31,989	39,681	—	—	—	—	—
9089 Lakin Recreation Commission	170,726	167,064	—	—	—	36,493	36,493
9090 City of Agra	27,546	34,216	—	—	—	—	—
9091 City of Chase	59,387	74,338	—	—	—	—	—
9092 Larned Recreation Comm	35,435	43,288	—	—	—	441	441
9093 City of Scammon	35,164	42,436	—	—	—	870	870
9095 Comanche County Hospital	1,407,939	1,682,508	—	—	—	48,545	48,545
9096 Rossville Community Library	37,158	44,338	—	—	—	1,337	1,337
9097 Edwards County Hospital	2,251,809	2,900,188	—	—	—	—	—
9098 Sublette Recreation Commission	99,794	103,638	—	—	—	16,375	16,375
9100 City of Weir	74,760	80,792	—	—	—	9,656	9,656
9101 Deerfield Recreation Commission	30,856	34,795	—	—	—	2,786	2,786
9102 Stanton County Cemetery Board	12,493	12,664	—	—	—	2,306	2,306
9103 SW Kansas Area Agency on Aging	642,767	841,269	—	—	—	—	—
9104 Jayhawk Area Agency on Aging	609,203	812,411	—	—	—	—	—
9105 NW Kansas Area Agency on Aging	518,012	652,897	—	—	—	—	—
9106 Post Rock Extension District 1	95,425	111,538	—	—	—	5,357	5,357
9108 City of Bronson	52,334	60,351	—	—	—	3,617	3,617
9109 City of Gridley	49,417	58,996	—	—	—	1,752	1,752
9110 City of Inman	215,749	276,136	—	—	—	—	—
9111 City of New Strawn	76,187	77,139	—	—	—	14,144	14,144
9113 City of Uniontown	52,888	46,987	—	—	—	15,253	15,253
9114 Erie City Public Library	20,419	20,305	—	—	—	4,096	4,096
9115 Oakley Public Library	39,398	51,888	—	—	—	—	—
9116 Oswego Public Library	13,822	16,043	—	—	—	870	870
9117 Stanton County Public Library	75,080	102,360	—	—	—	—	—
9121 Wichita County Extension Council	17,010	20,929	—	—	—	88	88
9122 Jewell County Conservation District	29,343	39,985	—	—	—	—	—
9123 Rooks County Conservation District	30,327	31,583	—	—	—	4,904	4,904
9124 Russell County Conservation District	31,103	35,175	—	—	—	2,723	2,723
9125 Saline County Conservation District	20,801	28,143	—	—	—	—	—
9126 Hugoton Recreation Commission	112,878	138,114	—	—	—	1,222	1,222
9127 Hospital Dist No 6 of Harper County	2,719,186	3,089,870	—	—	—	225,930	225,930
9128 Johnson County RWD 7	236,218	290,931	—	—	—	983	983
9129 Jetmore Housing Authority	26,106	31,720	—	—	—	466	466
9130 Stanton County Health Care Facility	2,622,149	2,573,991	—	—	—	553,787	553,787
9131 City of Palco	51,005	71,797	—	—	—	—	—
9132 Western Kansas Groundwater Management	181,557	220,458	—	—	—	3,366	3,366
9134 Tri-Ko Inc	2,658,925	3,395,824	—	—	—	—	—
9135 Mary Cotton Public Library	36,494	35,860	—	—	—	7,677	7,677
9136 City of Harveyville	38,340	46,043	—	—	—	1,135	1,135
9137 SE Kansas Regional Juvenile Detention Center	361,674	404,523	—	—	—	35,397	35,397
9138 City of Greenleaf	30,093	36,104	—	—	—	920	920
9139 Kansas Guardianship Program	289,155	368,389	—	—	—	—	—
9140 City of Pleasanton	279,702	346,319	—	—	—	—	—
9141 City of Winchester	72,224	87,413	—	—	—	1,576	1,576
9142 Wakarusa Township	219,466	255,086	—	—	—	13,513	13,513
9144 N C Kansas Reg Juvenile Deten Facility	434,145	486,533	—	—	—	41,700	41,700
9145 Developmental Services of NW Kansas Inc	6,589,071	8,232,525	—	—	—	—	—
9146 Futures Unlimited Inc	2,268,745	2,586,107	—	—	—	181,810	181,810
9147 C O F Training Services Inc	2,784,247	3,553,694	—	—	—	—	—
9148 NW Local Environmental Protection Group	56,900	73,623	—	—	—	—	—
9149 Big Lakes Developmental Center Inc	2,899,808	3,754,426	—	—	—	—	—
9150 Multi Community Diversified Service Inc	2,599,120	3,411,760	—	—	—	—	—
9151 High Plains Mental Health Center	3,792,467	4,635,878	—	—	—	44,775	44,775
9152 Arrowhead West Inc	4,333,176	5,087,617	—	—	—	224,429	224,429
9153 Barton County Extension Council	20,296	19,939	—	—	—	4,273	4,273
9154 NE Kansas Area Agency on Aging Inc	259,209	356,030	—	—	—	—	—
9155 City of Onaga	154,799	155,770	—	—	—	29,535	29,535
9156 Central Rush County Ems	30,081	36,697	—	—	—	417	417
9157 Tri-Valley Developmental Service Inc	2,362,878	3,130,982	—	—	—	—	—
9158 Wyandotte County Fair Association Inc	19,767	36,317	—	—	—	—	—
9159 Sunflower Extension District 6	74,033	89,407	—	—	—	1,777	1,777
9160 Goodland Housing Authority	87,659	128,190	—	—	—	—	—
9161 Medicine Lodge Township	57,713	84,689	—	—	—	—	—
9162 NW Kansas Groundwater Mgt Dist 4	178,985	243,076	—	—	—	—	—
9163 Coldwater-Wilmore Regional Library	32,826	25,951	—	—	—	12,127	12,127
9164 Twin Valley Developmental Services Inc	1,679,432	2,117,062	—	—	—	—	—
9166 Scott County Extension Council	23,927	29,711	—	—	—	—	—
9169 Housing Authority City of Iola	222,728	271,311	—	—	—	3,416	3,416
9170 Plumb Township Wabaunsee Co	16,062	20,244	—	—	—	—	—
9171 Training & Evaluation Center Hutchinson	2,576,166	3,173,174	—	—	—	10,462	10,462

2014 Deferred inflows of resources					2014 Pension expense				
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments		Changes in 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	Additional unfunded liability payments	Total employer pension expense
	674	4,274							
2,792	17,701	—	—	20,493	8,147	39	—	8,186	
44,942	284,939	—	142,530	472,411	131,140	(29,571)	—	101,569	
1,245	7,894	—	—	9,139	3,633	620	—	4,253	
6,325	40,099	—	—	46,424	18,455	2,471	—	20,926	
1,259	7,985	—	1,184	10,428	3,675	(246)	—	3,429	
4,564	28,935	—	—	33,499	13,317	2,037	—	15,354	
710	4,499	—	—	5,209	2,071	50	—	2,121	
9,820	62,259	—	93,773	165,852	28,655	(19,455)	—	9,200	
909	5,761	—	101	6,771	2,651	(21)	—	2,630	
4,848	30,738	—	—	35,586	14,146	7,571	—	21,717	
782	4,960	—	126	5,868	2,282	(26)	—	2,256	
1,686	10,692	—	744	13,122	4,921	(154)	—	4,767	
1,006	6,378	—	—	7,384	2,936	92	—	3,028	
999	6,332	—	—	7,331	2,914	180	—	3,094	
39,980	253,480	—	—	293,460	116,661	10,071	—	126,732	
1,055	6,689	—	—	7,744	3,079	277	—	3,356	
63,943	405,409	—	95,650	565,002	186,584	(19,845)	—	166,739	
2,834	17,968	—	—	20,802	8,269	3,397	—	11,666	
2,123	13,458	—	—	15,581	6,195	2,003	—	8,198	
876	5,555	—	—	6,431	2,557	578	—	3,135	
355	2,248	—	—	2,603	1,035	479	—	1,514	
18,252	115,722	—	38,422	172,396	53,259	(7,971)	—	45,288	
17,299	109,679	—	48,897	175,875	50,478	(10,145)	—	40,333	
14,710	93,262	—	10,186	118,158	42,922	(2,113)	—	40,809	
2,710	17,180	—	—	19,890	7,907	1,112	—	9,019	
1,486	9,423	—	—	10,909	4,336	751	—	5,087	
1,403	8,896	—	—	10,299	4,095	364	—	4,459	
6,127	38,844	—	7,727	52,698	17,877	(1,603)	—	16,274	
2,164	13,719	—	—	15,883	6,313	2,934	—	9,247	
1,502	9,522	—	—	11,024	4,382	3,164	—	7,546	
580	3,676	—	—	4,256	1,692	850	—	2,542	
1,119	7,093	—	2,622	10,834	3,265	(544)	—	2,721	
393	2,489	—	—	2,882	1,145	180	—	1,325	
2,132	13,516	—	7,878	23,526	6,221	(1,635)	—	4,586	
483	3,062	—	—	3,545	1,409	18	—	1,427	
833	5,284	—	3,063	9,180	2,431	(636)	—	1,795	
861	5,461	—	—	6,322	2,513	1,017	—	3,530	
883	5,600	—	—	6,483	2,577	565	—	3,142	
591	3,744	—	2,004	6,339	1,724	(416)	—	1,308	
3,205	20,322	—	—	23,527	9,353	254	—	9,607	
77,214	489,555	—	—	566,769	225,310	46,873	—	272,183	
6,707	42,526	—	—	49,233	19,573	204	—	19,777	
742	4,702	—	—	5,444	2,163	97	—	2,260	
74,459	472,083	—	—	546,542	217,270	114,894	—	332,164	
1,448	9,183	—	7,223	17,854	4,226	(1,499)	—	2,727	
5,156	32,688	—	—	37,844	15,044	698	—	15,742	
75,503	478,704	—	89,172	643,379	220,317	(18,500)	—	201,817	
1,036	6,568	—	—	7,604	3,024	1,593	—	4,617	
1,088	6,901	—	—	7,989	3,177	235	—	3,412	
10,270	65,114	—	—	75,384	29,968	7,344	—	37,312	
854	5,416	—	—	6,270	2,494	191	—	2,685	
8,211	52,059	—	8,950	69,220	23,959	(1,857)	—	22,102	
7,942	50,356	—	353	58,651	23,176	(73)	—	23,103	
2,051	13,004	—	—	15,055	5,984	327	—	6,311	
6,232	39,512	—	—	45,744	18,185	2,803	—	20,988	
12,328	78,162	—	—	90,490	35,973	8,651	—	44,624	
187,104	1,186,275	—	69,709	1,443,088	545,967	(14,462)	—	531,505	
64,424	408,458	—	—	472,882	187,987	37,720	—	225,707	
79,061	501,266	—	91,567	671,894	230,701	(18,997)	—	211,704	
1,616	10,244	—	2,697	14,557	4,715	(560)	—	4,155	
82,343	522,073	—	139,455	743,871	240,277	(28,933)	—	211,344	
73,804	467,935	—	163,620	705,359	215,362	(33,946)	—	181,416	
107,691	682,783	—	—	790,474	314,242	9,290	—	323,532	
123,045	780,131	—	—	903,176	359,045	46,562	—	405,607	
576	3,654	—	—	4,230	1,682	887	—	2,569	
7,360	46,665	—	29,384	83,409	21,478	(6,096)	—	15,382	
4,396	27,870	—	—	32,266	12,827	6,127	—	18,954	
854	5,414	—	—	6,268	2,493	86	—	2,579	
67,097	425,407	—	173,037	665,541	195,787	(35,900)	—	159,887	
561	3,559	—	9,832	13,952	1,638	(2,040)	—	(402)	
2,102	13,328	—	—	15,430	6,134	369	—	6,503	
2,489	15,782	—	16,387	34,658	7,263	(3,400)	—	3,863	
1,639	10,389	—	11,031	23,059	4,782	(2,288)	—	2,494	
5,083	32,225	—	18,000	55,308	14,831	(3,735)	—	11,096	
932	5,908	—	—	6,840	2,720	2,516	—	5,236	
47,689	302,360	—	33,291	383,340	139,157	(6,907)	—	132,250	
680	4,309	—	101	5,090	1,983	(21)	—	1,962	
6,325	40,099	—	—	46,424	18,455	709	—	19,164	
456	2,892	—	316	3,664	1,331	(65)	—	1,266	
73,153	463,805	—	—	536,958	213,460	2,171	—	215,631	

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

Schedules of Pension Amounts by Employer and Nonemployer

As of and for the year ended June 30, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
9172 Nemaha County Training Center Inc	\$ 955,480	1,207,497	—	—	—	—	—
9173 Sheltered Living Inc	2,592,363	3,330,861	—	—	—	—	—
9174 Starkey Inc	7,405,113	8,896,746	—	—	—	215,958	215,958
9175 Community Living Opportunities Inc	4,681,471	6,577,962	—	—	—	—	—
9176 City of Grainfield	21,108	25,982	—	—	—	101	101
9177 City of Cunningham	55,325	91,157	—	—	—	—	—
9178 City of Greeley	29,158	37,900	—	—	—	—	—
9179 Halstead Public Library	22,524	25,784	—	—	—	1,714	1,714
9181 Colby Recreation Dept	51,399	55,921	—	—	—	6,328	6,328
9182 City of Whitewater	96,250	134,887	—	—	—	—	—
9183 Walnut Creek Extension Dist 2	72,113	85,647	—	—	—	2,925	2,925
9184 SC Kansas Area Agency on Aging	235,233	270,367	—	—	—	17,005	17,005
9185 Rice County Council on Aging	151,452	185,055	—	—	—	1,853	1,853
9186 Kingman County Council on Aging	117,924	153,548	—	—	—	—	—
9187 City of Norcatur	8,505	9,909	—	—	—	504	504
9188 Beloit Housing Authority	45,688	51,203	—	—	—	4,387	4,387
9189 Republic County Historical Society	6,388	15,921	—	—	—	—	—
9190 Sherman County Conservation District	29,761	36,895	—	—	—	—	—
9191 Jackson County Conservation District	40,334	48,996	—	—	—	731	731
9192 Johnson County Extension Council	130,478	205,618	—	—	—	—	—
9193 Yates Center Public Library	18,019	23,242	—	—	—	—	—
9194 Overbrook Public Library	14,844	26,408	—	—	—	—	—
9195 Franklin County RWD 6	109,949	132,588	—	—	—	2,798	2,798
9196 Public Wholesale Water Supply 11	122,294	156,242	—	—	—	—	—
9197 Public Wholesale Water Supply 12	113,506	123,608	—	—	—	13,879	13,879
9198 Pawnee Mental Health Services Inc	5,189,452	7,026,641	—	—	—	—	—
9199 Topeka Association for Retarded Citizens	2,521,616	3,379,020	—	—	—	—	—
9200 North Central Regional Planning Commission	513,027	646,687	—	—	—	—	—
9201 Coffeyville Regional Medical Center Inc	10,350,141	13,121,358	—	—	—	—	—
9202 Kansas Public Telecommunications	695,791	920,494	—	—	—	—	—
9204 Elk County Council on Aging	63,928	85,541	—	—	—	—	—
9205 City of La Harpe	77,406	80,016	—	—	—	13,009	13,009
9206 City of Offerle	37,121	34,262	—	—	—	9,643	9,643
9207 Wabaunsee County Extension Council	20,948	21,157	—	—	—	3,933	3,933
9208 Cowley County Council on Aging	86,218	117,611	—	—	—	—	—
9209 McPherson County Council on Aging	59,054	70,442	—	—	—	2,142	2,142
9210 Center Twp Reno County	22,819	28,219	—	—	—	—	—
9211 RWD 5 Anderson Co	42,746	52,010	—	—	—	706	706
9212 RWD 3 Cowley Co	47,879	32,192	—	—	—	22,375	22,375
9213 RWD 6 Crawford Co	35,644	44,079	—	—	—	—	—
9214 RWD 1 Woodson Co	90,822	110,610	—	—	—	1,411	1,411
9215 Kansas Bostwick Irrigation District 2	362,905	464,159	—	—	—	—	—
9216 Greeley County Library	29,306	24,369	—	—	—	9,832	9,832
9217 Haskell Township Library	31,521	37,611	—	—	—	1,134	1,134
9218 City of Kensington	37,897	46,043	—	—	—	681	681
9219 City of Mound Valley	30,770	37,367	—	—	—	567	567
9220 Kanwaka Township	71,313	90,853	—	—	—	—	—
9221 Lincoln Township Dickinson County	11,767	1,979	—	—	—	10,412	10,412
9222 Doniphan Co Conservation District	28,690	30,457	—	—	—	4,160	4,160
9224 Gove County Medical Center	4,007,416	5,172,077	—	—	—	—	—
9225 Bird City Housing Authority	17,219	32,451	—	—	—	—	—
9226 Scott Recreation Commission	59,264	59,726	—	—	—	11,232	11,232
9227 Labette Center for Mental Health Service	1,254,358	1,514,577	—	—	—	30,329	30,329
9228 Cheney Recreation Commission	35,287	39,346	—	—	—	3,555	3,555
9229 Douglass Public Library	19,865	21,796	—	—	—	2,294	2,294
9230 Reno Township	36,703	52,512	—	—	—	—	—
9231 City of Richmond	81,184	97,748	—	—	—	2,193	2,193
9233 Iroquois Center for Human Development	804,952	995,700	—	—	—	—	—
9234 Bert Nash Community Mental Health	4,590,625	5,659,417	—	—	—	14,547	14,547
9235 City of Elwood	252,711	298,906	—	—	—	11,270	11,270
9236 City of Elk City	45,417	58,204	—	—	—	—	—
9237 Park Township	24,555	23,334	—	—	—	5,824	5,824
9238 Unified Government of Wyandotte County	46,351,792	56,699,496	—	—	—	514,547	514,547
9239 Creative Community Living Inc	3,296,117	4,554,553	—	—	—	—	—
9240 Flint Hills Community Health Center Inc	2,526,108	2,857,129	—	—	—	220,937	220,937
9242 University of Kansas Hospital Authority	31,841,232	44,940,218	—	—	—	—	—
9243 St Francis Housing Authority	11,607	14,140	—	—	—	176	176
9244 Horton Housing Authority	70,919	88,144	—	—	—	—	—
9245 Lawrence Housing Authority	1,417,700	1,955,311	—	—	—	—	—
9246 Lincoln Housing Authority	52,248	60,959	—	—	—	3,025	3,025
9247 City of Burden	66,784	78,676	—	—	—	3,240	3,240
9248 City of Longton	47,337	58,052	—	—	—	403	403
9249 City of Westmoreland	91,437	109,088	—	—	—	3,302	3,302
9250 Consolidated RWD 2	161,815	201,737	—	—	—	—	—
9251 Towanda Township	37,971	45,449	—	—	—	1,248	1,248
9253 City of Herndon	25,404	29,620	—	—	—	1,487	1,487
9254 Housing Authority of City of Galena	48,371	58,950	—	—	—	719	719
9255 Atchison Housing Authority	249,929	317,095	—	—	—	—	—
9256 Jetmore Public Library	15,927	16,545	—	—	—	2,610	2,610
9257 Hays Housing Authority	32,555	40,122	—	—	—	113	113
9258 Housing Authority of City of Belleville	59,251	79,270	—	—	—	—	—
9259 Sharon Springs Housing Authority	15,016	15,617	—	—	—	2,445	2,445

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
27,132	172,022	—	21,455	220,609	79,171	(4,451)	—	74,720
73,613	466,720	—	103,542	643,875	214,802	(21,482)	—	193,320
210,276	1,333,194	—	—	1,543,470	613,584	44,805	—	658,389
132,935	842,838	—	653,132	1,628,905	387,904	(135,504)	—	252,400
600	3,801	—	—	4,401	1,749	21	—	1,770
1,571	9,959	—	18,832	30,362	4,584	(3,907)	—	677
828	5,249	—	1,526	7,603	2,416	(316)	—	2,100
640	4,055	—	—	4,695	1,866	356	—	2,222
1,459	9,253	—	—	10,712	4,259	1,313	—	5,572
2,733	17,328	—	13,135	33,196	7,975	(2,725)	—	5,250
2,048	12,982	—	—	15,030	5,975	607	—	6,582
6,680	42,352	—	—	49,032	19,491	3,528	—	23,019
4,300	27,265	—	—	31,565	12,549	384	—	12,933
3,349	21,231	—	6,391	30,971	9,771	(1,326)	—	8,445
242	1,531	—	—	1,773	705	105	—	810
1,297	8,225	—	—	9,522	3,786	910	—	4,696
182	1,152	—	6,643	7,977	529	(1,378)	—	(849)
845	5,357	—	75	6,277	2,466	(16)	—	2,450
1,145	7,261	—	—	8,406	3,342	152	—	3,494
3,705	23,490	—	36,657	63,852	10,811	(7,605)	—	3,206
512	3,243	—	794	4,549	1,493	(165)	—	1,328
421	2,672	—	6,668	9,761	1,230	(1,384)	—	(154)
3,122	19,795	—	—	22,917	9,110	581	—	9,691
3,473	22,019	—	4,148	29,640	10,133	(860)	—	9,273
3,223	20,435	—	—	23,658	9,405	2,879	—	12,284
147,360	934,293	—	504,461	1,586,114	429,995	(104,660)	—	325,335
71,604	453,983	—	215,883	741,470	208,940	(44,789)	—	164,151
14,568	92,364	—	10,148	117,080	42,509	(2,105)	—	40,404
293,903	1,863,405	—	266,582	2,423,890	857,607	(55,308)	—	802,299
19,758	125,268	—	49,729	194,755	57,653	(10,317)	—	47,336
1,815	11,510	—	5,370	18,695	5,297	(1,114)	—	4,183
2,198	13,935	—	—	16,133	6,414	2,699	—	9,113
1,054	6,683	—	—	7,737	3,076	2,001	—	5,077
595	3,773	—	—	4,368	1,736	816	—	2,552
2,448	15,523	—	9,101	27,072	7,144	(1,888)	—	5,256
1,677	10,632	—	—	12,309	4,893	445	—	5,338
648	4,108	—	—	4,756	1,891	—	—	1,891
1,214	7,696	—	—	8,910	3,542	146	—	3,688
1,360	8,620	—	—	9,980	3,967	4,642	—	8,609
1,012	6,418	—	—	7,430	2,953	—	—	2,953
2,579	16,351	—	—	18,930	7,525	293	—	7,818
10,305	65,337	—	12,732	88,374	30,070	(2,641)	—	27,429
832	5,277	—	—	6,109	2,428	2,040	—	4,468
895	5,675	—	—	6,570	2,612	235	—	2,847
1,076	6,822	—	—	7,898	3,140	141	—	3,281
874	5,540	—	—	6,414	2,550	118	—	2,668
2,025	12,838	—	2,206	17,069	5,909	(458)	—	5,451
334	2,120	—	—	2,454	975	2,160	—	3,135
815	5,165	—	—	5,980	2,377	863	—	3,240
113,795	721,484	—	179,150	1,014,429	332,052	(37,168)	—	294,884
489	3,100	—	9,240	12,829	1,427	(1,917)	—	(490)
1,683	10,670	—	—	12,353	4,911	2,330	—	7,241
35,619	225,831	—	—	261,450	103,935	6,292	—	110,227
1,002	6,354	—	—	7,356	2,924	737	—	3,661
564	3,576	—	—	4,140	1,646	476	—	2,122
1,042	6,608	—	5,900	13,550	3,041	(1,224)	—	1,817
2,305	14,617	—	—	16,922	6,727	455	—	7,182
22,858	144,922	—	214	167,994	66,698	(45)	—	66,653
130,356	826,481	—	—	956,837	380,377	3,018	—	383,395
7,176	45,496	—	—	52,672	20,939	2,338	—	23,277
1,290	8,176	—	1,689	11,155	3,763	(350)	—	3,413
697	4,421	—	—	5,118	2,035	1,208	—	3,243
1,227,332	7,781,533	—	—	9,008,865	3,840,685	106,752	28,098	3,975,535
93,597	593,422	—	396,217	1,083,236	273,115	(82,203)	—	190,912
71,732	454,792	—	—	526,524	209,312	45,838	—	255,150
904,165	5,732,592	—	4,607,870	11,244,627	2,638,348	(955,990)	—	1,682,358
232	1,469	—	—	1,701	962	37	—	999
2,014	12,768	—	366	15,148	5,876	(76)	—	5,800
40,257	255,238	—	167,389	462,884	117,470	(34,728)	—	82,742
1,483	9,405	—	—	10,888	4,329	628	—	4,957
1,602	10,156	—	—	11,758	5,534	672	—	6,206
1,064	6,747	—	—	7,811	3,922	84	—	4,006
2,597	16,463	—	—	19,060	7,576	685	—	8,261
3,280	20,799	—	1,349	25,428	13,408	(280)	—	13,128
850	5,390	—	—	6,240	3,146	259	—	3,405
721	4,574	—	—	5,295	2,105	309	—	2,414
1,373	8,708	—	—	10,081	4,008	149	—	4,157
7,097	44,995	—	6,643	58,735	20,709	(1,378)	—	19,331
452	2,868	—	—	3,320	1,320	541	—	1,861
896	5,683	—	—	6,579	2,697	24	—	2,721
1,682	10,667	—	4,967	17,316	4,910	(1,030)	—	3,880
426	2,703	—	—	3,129	1,244	507	—	1,751

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
9260 Haysville Community Library	\$ 140,534	169,697	—	—	—	3,391	3,391
9261 Hamilton County Library	62,821	82,634	—	—	—	—	—
9262 Ellis Public Library	21,342	26,865	—	—	—	—	—
9263 Bucklin Public Library	16,911	17,839	—	—	—	2,546	2,546
9264 Elkhart Cemetery District	35,546	41,933	—	—	—	1,677	1,677
9265 Ellis Recreation Commission	31,164	37,580	—	—	—	794	794
9266 Clay County Conservation District	27,484	33,257	—	—	—	605	605
9267 City of Linn Valley	77,541	81,203	—	—	—	12,164	12,164
9268 City of Blue Mound	55,264	74,141	—	—	—	—	—
9269 Kansas Workers Risk Cooperative for Counties	247,984	333,945	—	—	—	—	—
9270 Manhattan Housing Authority	375,804	502,500	—	—	—	—	—
9271 Norton Housing Authority	50,746	65,099	—	—	—	—	—
9272 Topeka Housing Authority	1,618,950	2,209,240	—	—	—	—	—
9275 City of Linwood	50,623	49,209	—	—	—	11,093	11,093
9276 Lindsborg Community Library	14,425	17,808	—	—	—	26	26
9277 City of North Newton	214,531	263,594	—	—	—	1,412	1,412
9278 City of Arcadia	74,907	81,644	—	—	—	9,102	9,102
9279 Four County Mental Health Center Inc	5,614,489	6,440,290	—	—	—	416,450	416,450
9280 Disability Planning Organization of Kansas Inc	127,857	203,822	—	—	—	—	—
9281 OCCCK Inc	5,461,241	7,408,562	—	—	—	—	—
9282 Housing Authority of Kansas City Kansas	3,942,430	5,008,316	—	—	—	—	—
9283 Hoisington Recreation Commission	26,106	35,952	—	—	—	—	—
9284 Cottonwood Inc	4,592,090	5,945,964	—	—	—	—	—
9285 Johnson Co Fire Dist No 2	1,849,444	2,249,286	—	—	—	31,324	31,324
9286 Oskaloosa Public Library	22,610	25,114	—	—	—	2,358	2,358
9287 Basehor Community Library	225,522	253,853	—	—	—	20,736	20,736
9288 City of Gypsum	42,525	44,338	—	—	—	6,832	6,832
9289 Greenleaf Housing Authority	13,564	12,375	—	—	—	3,642	3,642
9292 Spring Hill Recreation Commission	118,712	150,169	—	—	—	—	—
9293 RWD 4 Franklin Co	47,152	71,614	—	—	—	—	—
9294 Mulvane Public Library	51,177	55,876	—	—	—	6,138	6,138
9295 City of Prescott	34,118	43,288	—	—	—	—	—
9296 Anderson County Extension Council	21,970	26,393	—	—	—	643	643
9297 Thomas Co Economic Development Alliance	37,934	56,424	—	—	—	—	—
9298 Housing Authority of City of Holton	45,405	54,232	—	—	—	1,588	1,588
9299 City of Bentley	51,990	99,361	—	—	—	—	—
9301 The Center for Counseling & Consultation	2,084,788	2,411,631	—	—	—	137,904	137,904
9306 River Valley Extension District 4	166,012	201,463	—	—	—	3,176	3,176
9307 Public Wholesale Water Supply District 13	116,989	131,021	—	—	—	11,307	11,307
9308 Linn County Library District 1	14,314	18,356	—	—	—	—	—
9309 Pleasanton Housing Authority	47,731	61,949	—	—	—	—	—
9310 Public Housing Agency of S Hutchinson	119,561	158,449	—	—	—	—	—
9311 Housing Authority of the City of Solomon	18,758	19,422	—	—	—	3,126	3,126
9313 USD 350 Recreation Commission	26,426	33,273	—	—	—	—	—
9314 Wellington Housing Authority	114,835	138,722	—	—	—	2,723	2,723
9317 Nippawalla Township	22,253	24,399	—	—	—	2,584	2,584
9318 Linn County Library District # 5	43,017	50,320	—	—	—	2,383	2,383
9320 City of Vermillion	25,269	30,092	—	—	—	957	957
9321 Public Wholesale Water Supply District # 20	101,887	134,293	—	—	—	—	—
9322 Thomas County Historical Society	53,331	88,052	—	—	—	—	—
9323 Phillips-Rooks Extension Dist # 5	41,749	38,844	—	—	—	10,588	10,588
9329 Jefferson County Rural Water Dist No 13	101,887	126,439	—	—	—	—	—
9330 Rose Hill Recreation Commission	90,723	108,083	—	—	—	3,404	3,404
9339 Coffey County Conservation District	25,502	31,218	—	—	—	265	265
9341 Meadowlark Extension District	118,023	143,913	—	—	—	1,689	1,689
9342 Park City Public Library	32,543	42,542	—	—	—	—	—
9347 Auburn Township	18,154	—	—	—	—	18,593	18,593
9350 The Housing Authority of the City of Paola	114,035	140,564	—	—	—	378	378
9351 The Housing Authority of the City of Phillipsburg	55,719	72,451	—	—	—	—	—
9353 Equus Beds Groundwater Mgmt Dist # 2	125,666	168,464	—	—	—	—	—
9354 Americus Township Library	8,702	12,694	—	—	—	—	—
9360 Southeast Kansasworks Inc	95,806	204,263	—	—	—	—	—
9362 Kansas Power Pool	382,487	418,724	—	—	—	44,952	44,952
9363 Osborne Housing Authority	48,469	53,653	—	—	—	5,207	5,207
9365 Newton Housing Authority	189,914	240,854	—	—	—	—	—
9366 Lincoln Carnegie Library	14,967	15,266	—	—	—	2,686	2,686
9367 City of St George	118,601	123,593	—	—	—	19,110	19,110
9370 Ashland Library	11,902	16,591	—	—	—	—	—
9372 City of Otis	42,771	56,621	—	—	—	—	—
9375 City of Chanute Housing Authority	167,883	220,352	—	—	—	—	—
9382 Coffey County Housing Authority	46,857	62,847	—	—	—	—	—
9383 Parsons Housing Authority	113,875	158,662	—	—	—	—	—
9387 Hoxie Housing Authority	31,780	24,536	—	—	—	12,227	12,227
9403 Strong City Housing Authority	31,201	38,676	—	—	—	—	—
9404 Public Wholesale Water Supply District # 23	144,547	179,773	—	—	—	—	—
9406 Stockton Recreation Commission	26,795	34,003	—	—	—	—	—
9407 Unified Greeley County	1,020,972	1,154,635	—	—	—	89,399	89,399
9408 Great Plains Development Authority	385,860	382,088	—	—	—	78,747	78,747
9411 Horsethief Reservoir	46,562	63,562	—	—	—	—	—
9412 City of Fontana	21,502	25,754	—	—	—	693	693
9414 Valley Township	23,619	29,772	—	—	—	—	—

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
2,183	13,838	—	—	16,021	11,645	703	—	12,348
1,597	10,125	—	4,097	15,819	5,205	(850)	—	4,355
526	3,334	—	391	4,251	1,768	(81)	—	1,687
305	1,935	—	—	2,240	1,401	528	—	1,929
977	6,197	—	—	7,174	2,945	348	—	3,293
885	5,611	—	—	6,496	2,582	165	—	2,747
781	4,949	—	—	5,730	2,277	126	—	2,403
2,181	13,829	—	—	16,010	6,425	2,524	—	8,949
1,528	9,690	—	4,803	16,021	4,579	(997)	—	3,582
6,162	39,069	—	22,589	67,820	20,548	(4,687)	—	15,861
10,672	67,660	—	31,275	109,607	31,139	(6,488)	—	24,651
1,441	9,136	—	1,941	12,518	4,205	(403)	—	3,802
45,972	291,470	—	171,575	509,017	134,145	(35,596)	—	98,549
1,397	8,858	—	—	10,255	4,195	2,301	—	6,496
326	2,067	—	—	2,393	1,195	5	—	1,200
4,258	26,998	—	—	31,256	17,776	293	—	18,069
1,862	11,806	—	—	13,668	6,207	1,888	—	8,095
159,429	1,010,813	—	—	1,170,242	465,214	86,400	—	551,614
3,631	23,020	—	37,854	64,505	10,594	(7,854)	—	2,740
155,078	983,224	—	542,404	1,680,706	452,515	(112,532)	—	339,983
111,949	709,781	—	110,084	931,814	326,668	(22,839)	—	303,829
741	4,699	—	3,039	8,479	2,163	(630)	—	1,533
130,397	826,745	—	221,265	1,178,407	380,498	(45,906)	—	334,592
45,861	290,768	—	—	336,629	153,244	6,499	—	159,743
642	4,071	—	—	4,713	1,873	489	—	2,362
5,379	34,107	—	—	39,486	18,687	4,302	—	22,989
1,132	7,179	—	—	8,311	3,524	1,418	—	4,942
154	975	—	—	1,129	1,124	756	—	1,880
3,371	21,372	—	2,786	27,529	9,836	(578)	—	9,258
1,339	8,490	—	11,017	20,846	3,907	(2,286)	—	1,621
1,194	7,570	—	—	8,764	4,241	1,274	—	5,515
969	6,142	—	908	8,019	2,827	(188)	—	2,639
624	3,956	—	—	4,580	1,820	133	—	1,953
1,077	6,831	—	7,878	15,786	3,143	(1,635)	—	1,508
1,289	8,174	—	—	9,463	3,762	330	—	4,092
1,085	6,879	—	29,043	37,007	4,308	(6,025)	—	(1,717)
43,583	276,324	—	—	319,907	172,744	28,611	—	201,355
4,714	29,889	—	—	34,603	13,756	659	—	14,415
3,322	21,063	—	—	24,385	9,694	2,346	—	12,040
407	2,579	—	542	3,528	1,186	(112)	—	1,074
1,355	8,593	—	2,421	12,369	3,955	(502)	—	3,453
3,395	21,527	—	8,774	33,696	9,907	(1,820)	—	8,087
532	3,376	—	—	3,908	1,554	649	—	2,203
750	4,757	—	492	5,999	2,190	(102)	—	2,088
3,261	20,675	—	—	23,936	9,515	565	—	10,080
632	4,007	—	—	4,639	1,844	536	—	2,380
1,221	7,744	—	—	8,965	3,564	494	—	4,058
718	4,549	—	—	5,267	2,094	199	—	2,293
2,893	18,345	—	6,870	28,108	8,442	(1,425)	—	7,017
1,514	9,602	—	18,303	29,419	4,419	(3,797)	—	622
1,185	7,515	—	—	8,700	3,459	2,197	—	5,656
2,893	18,343	—	365	21,601	8,442	(76)	—	8,366
2,576	16,333	—	—	18,909	7,517	706	—	8,223
724	4,591	—	—	5,315	2,113	55	—	2,168
3,351	21,247	—	—	24,598	9,779	350	—	10,129
924	5,860	—	1,903	8,687	2,696	(395)	—	2,301
515	3,268	—	—	3,783	1,504	3,858	—	5,362
3,238	20,532	—	—	23,770	9,449	79	—	9,528
1,582	10,030	—	2,937	14,549	4,617	(609)	—	4,008
3,569	22,625	—	10,816	37,010	10,413	(2,244)	—	8,169
247	1,566	—	1,601	3,414	721	(332)	—	389
2,721	17,249	—	71,044	91,014	7,938	(14,740)	—	(6,802)
10,861	68,863	—	—	79,724	31,693	9,326	—	41,019
1,377	8,728	—	—	10,105	4,016	1,080	—	5,096
5,393	34,193	—	4,967	44,553	15,736	(1,030)	—	14,706
425	2,696	—	—	3,121	1,240	557	—	1,797
3,368	21,352	—	—	24,720	9,827	3,965	—	13,792
338	2,145	—	1,550	4,033	986	(322)	—	664
1,214	7,700	—	3,088	12,002	3,544	(641)	—	2,903
4,767	30,226	—	10,551	45,544	13,911	(2,189)	—	11,722
1,331	8,437	—	4,059	13,827	3,883	(842)	—	3,041
3,233	20,501	—	14,774	38,508	9,436	(3,065)	—	6,371
902	5,721	—	—	6,623	2,633	2,537	—	5,170
886	5,617	—	75	6,578	2,585	(16)	—	2,569
4,104	26,023	—	845	30,972	11,977	(175)	—	11,802
761	4,823	—	718	6,302	2,220	(149)	—	2,071
28,992	183,812	—	—	212,804	84,597	18,547	—	103,144
10,957	69,469	—	—	80,426	31,972	16,337	—	48,309
1,322	8,384	—	4,954	14,660	3,858	(1,028)	—	2,830
611	3,872	—	—	4,483	1,782	144	—	1,926
671	4,254	—	466	5,391	1,957	(97)	—	1,860

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	2014 Deferred outflows of resources				Total deferred outflows of resources
			Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
9418 Garden City Housing Authority	\$ 126,171	146,105	—	—	—	8,219	8,219
9424 Rural Water District # 5	216,722	274,035	—	—	—	—	—
9425 Oaklawn Improvement District	116,632	95,115	—	—	—	40,678	40,678
9427 Twin Creeks Extension District # 9	48,826	64,521	—	—	—	—	—
9432 Graves Memorial Public Library	11,939	13,333	—	—	—	1,185	1,185
9434 Pottawatomie Co RWD # 4	41,417	51,659	—	—	—	—	—
9443 Minneha Township	59,805	72,360	—	—	—	1,323	1,323
9447 Golden Prairie Extension District 12	76,360	89,407	—	—	—	4,160	4,160
9448 Frontier Extension District # 11	80,717	108,768	—	—	—	—	—
9449 Southwind Extension District # 10	62,710	72,284	—	—	—	4,361	4,361
9451 Montgomery Co RWD # 12	15,693	16,347	—	—	—	2,534	2,534
9455 Coffey County Fire District # 1	65,024	77,641	—	—	—	2,295	2,295
9460 Liberal Housing Authority	134,257	259,226	—	—	—	—	—
9468 Salt Creek Township	24,764	26,682	—	—	—	3,265	3,265
9480 Clay Center Housing Authority	118,281	77,048	—	—	—	57,330	57,330
9482 RWD # 1 Washington	96,668	70,762	—	—	—	40,400	40,400
9484 Lakin Comanche Cemetery District	42,402	20,046	—	—	—	26,825	26,825
9486 Chisholm Creek Utility Authority	155,784	93,821	—	—	—	81,848	81,848
9490 City of Atlanta	19,964	12,633	—	—	—	9,984	9,984
9491 Chapman Housing Authority	30,130	17,139	—	—	—	16,665	16,665
9493 Downs Housing Authority	32,333	18,630	—	—	—	17,686	17,686
9494 Garfield Township	21,416	10,411	—	—	—	13,311	13,311
9495 Seneca Housing Authority	49,023	—	—	—	—	50,208	50,208
9497 Beck-Bookman Library	41,355	29,133	—	—	—	18,227	18,227
9499 Midway Extension District # 15	12,591	—	—	—	—	12,896	12,896
Total – local group	1,230,813,044	1,522,081,014	—	—	—	23,742,583	23,742,583
Kansas Police and Fire group:							
Employer:							
S246 Fort Hays University	534,983	551,410	6,820	—	—	92,542	99,362
S367 Kansas State University	1,087,583	1,476,417	13,865	—	—	—	13,865
S379 Emporia State University	424,343	499,876	5,410	—	—	21,639	27,049
S385 Pittsburg State University	778,019	1,014,092	9,918	—	—	—	9,918
S682 Staff Benefits University of Kansas	1,882,221	2,367,671	23,995	—	—	—	23,995
S683 University of Kansas Medical Center	1,960,391	2,717,498	24,992	—	—	—	24,992
S715 Wichita State University	1,297,800	1,704,251	16,545	—	—	—	16,545
Other state agencies	48,869,257	64,252,517	622,999	—	—	—	622,999
0004 Atchison County	674,114	694,288	8,594	—	—	117,043	125,637
0018 Cowley County	1,586,679	1,924,824	20,227	—	—	34,769	54,996
0020 Dickinson County	1,231,980	1,403,251	15,706	—	—	102,594	118,300
0022 Douglas County	8,984,820	11,305,691	114,541	—	—	—	114,541
0025 Ellis County	3,365,381	4,049,061	42,903	—	—	101,517	144,420
0028 Ford County	3,919,797	4,894,431	49,971	—	—	—	49,971
0029 Franklin County	3,735,663	4,498,468	47,623	—	—	109,455	157,078
0033 Gray County	653,829	785,901	8,335	—	—	20,347	28,682
0037 Harvey County	1,399,678	1,661,286	17,843	—	—	61,053	78,896
0041 Johnson County	61,830,211	81,939,616	788,229	—	—	—	788,229
0042 Kearny County	1,336,495	1,655,221	17,038	—	—	1,212	18,250
0045 Labette County	1,017,073	1,186,896	12,966	—	—	61,154	74,120
0047 Leavenworth County	6,107,765	7,337,016	77,864	—	—	193,804	271,668
0056 Miami County	3,746,242	4,611,852	47,758	—	—	26,413	74,171
0061 Neosho County	971,958	971,493	12,391	—	—	193,231	205,622
0071 Reno County	3,363,525	4,112,928	42,879	—	—	46,718	89,597
0077 Russell County	680,325	770,366	8,673	—	—	60,413	69,086
0080 Sedgwick County	44,763,437	55,927,138	570,657	—	—	—	570,657
0081 Seward County	1,948,520	2,332,372	24,840	—	—	68,708	93,548
0082 Shawnee County	8,456,513	10,444,005	107,806	—	—	31,860	139,666
0088 Sumner County	1,360,308	1,419,420	17,342	—	—	220,944	238,286
0097 City of Abilene	1,466,384	1,799,213	18,694	—	—	15,304	33,998
0104 City of Arkansas City	3,594,697	4,718,318	45,826	—	—	—	45,826
0107 City of Atchison	2,588,300	3,207,073	32,996	—	—	1,091	34,087
0120 City of Chanute	2,473,331	3,080,787	31,531	—	—	—	31,531
0126 City of Coffeyville	3,641,242	4,413,668	46,420	—	—	82,752	129,172
0130 City of Dodge City	5,033,765	5,817,536	64,172	—	—	349,648	413,820
0135 City of El Dorado	2,641,660	3,649,269	33,677	—	—	—	33,677
0141 City of Erie	181,117	185,120	2,309	—	—	32,620	34,929
0142 City of Eudora	692,346	803,193	8,826	—	—	45,568	54,394
0144 City of Fort Scott	1,804,477	2,169,169	23,004	—	—	55,996	79,000
0147 City of Garden City	6,513,194	8,068,977	83,032	—	—	3,818	86,850
0151 City of Girard	600,082	704,979	7,650	—	—	32,190	39,840
0160 City of Hays	4,140,960	5,128,898	52,790	—	—	3,420	56,210
0170 City of Hutchinson	13,516,229	16,573,468	172,309	—	—	149,818	322,127
0177 City of Junction City	7,602,856	9,217,599	96,923	—	—	171,188	268,111
0186 City of Lawrence	32,864,521	40,537,234	418,966	—	—	166,280	585,246
0187 City of Leavenworth	8,336,769	10,204,790	106,279	—	—	107,045	213,324
0188 City of Liberal	3,777,794	4,659,646	48,160	—	—	19,223	67,383
0193 City of Marion	297,556	345,665	3,793	—	—	19,195	22,988
0208 City of Newton	7,199,729	8,702,602	91,784	—	—	183,852	275,636

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
3,583	22,716	—	—	26,299	10,454	1,705	—	12,159
6,154	39,018	—	4,991	50,163	17,957	(1,036)	—	16,921
3,312	20,997	—	—	24,309	9,664	8,439	—	18,103
1,386	8,790	—	3,429	13,605	4,046	(711)	—	3,335
339	2,149	—	—	2,488	989	246	—	1,235
1,176	7,455	—	365	8,996	3,432	(76)	—	3,356
1,698	10,767	—	—	12,465	4,955	275	—	5,230
2,168	13,747	—	—	15,915	6,327	863	—	7,190
2,292	14,533	—	7,412	24,237	6,688	(1,538)	—	5,150
1,781	11,290	—	—	13,071	5,196	905	—	6,101
445	2,824	—	—	3,269	1,300	526	—	1,826
1,846	11,707	—	—	13,553	5,388	476	—	5,864
3,813	24,172	—	77,184	105,169	11,124	(16,013)	—	(4,889)
703	4,457	—	—	5,160	2,052	677	—	2,729
3,359	21,295	—	—	24,654	9,801	11,894	—	21,695
2,745	17,405	—	—	20,150	8,010	8,382	—	16,392
1,204	7,634	—	—	8,838	3,513	5,565	—	9,078
4,424	28,046	—	—	32,470	12,908	16,981	—	29,889
567	3,596	—	—	4,163	1,654	2,071	—	3,725
856	5,425	—	—	6,281	2,497	3,457	—	5,954
918	5,820	—	—	6,738	2,679	3,669	—	6,348
608	3,857	—	—	4,465	1,775	2,762	—	4,537
1,392	8,827	—	—	10,219	4,062	10,416	—	14,478
1,174	7,446	—	—	8,620	3,427	3,782	—	7,209
358	2,268	—	—	2,626	1,043	2,675	—	3,718
34,798,320	220,628,411	—	23,742,583	279,169,314	101,984,513	—	54,214	102,038,727
—	116,319	—	—	116,319	49,109	19,200	—	68,309
—	236,468	—	106,236	342,704	99,835	(22,041)	—	77,794
—	92,263	—	—	92,263	38,953	4,490	—	43,443
—	169,161	—	41,144	210,305	71,419	(8,536)	—	62,883
—	409,242	—	28,588	437,830	172,779	(5,931)	—	166,848
—	426,238	—	238,058	664,296	179,955	(49,390)	—	130,565
—	282,174	—	79,118	361,292	119,132	(16,414)	—	102,718
—	10,625,397	—	3,043,927	13,669,324	4,485,975	(631,520)	—	3,854,455
—	146,569	—	—	146,569	61,881	24,283	—	86,164
—	344,984	—	—	344,984	145,650	7,213	—	152,863
—	267,863	—	—	267,863	113,090	21,285	—	134,375
—	1,953,524	—	139,416	2,092,940	824,766	(28,924)	—	795,842
—	731,718	—	—	731,718	308,927	21,062	—	329,989
—	852,262	—	29,443	881,705	359,820	(6,108)	—	353,712
—	812,226	—	—	812,226	342,917	22,709	—	365,626
—	142,159	—	—	142,159	60,018	4,221	—	64,239
—	304,325	—	—	304,325	128,484	12,666	—	141,150
—	13,443,432	—	4,386,434	17,829,866	5,675,732	(910,048)	—	4,765,684
—	290,587	—	—	290,587	122,684	251	—	122,935
—	221,137	—	—	221,137	93,363	12,688	—	106,051
—	1,327,981	—	—	1,327,981	560,665	40,208	—	600,873
—	814,527	—	—	814,527	343,888	5,480	—	349,368
—	211,328	—	—	211,328	89,221	40,090	—	129,311
—	731,314	—	—	731,314	308,756	9,693	—	318,449
—	147,920	—	—	147,920	62,451	12,534	—	74,985
—	9,732,689	—	364,015	10,096,704	4,109,080	(75,522)	—	4,033,558
—	423,657	—	—	423,657	178,865	14,255	—	193,120
—	1,838,657	—	—	1,838,657	776,269	6,610	3,887	786,766
—	295,765	—	—	295,765	124,870	45,839	—	170,709
—	318,829	—	—	318,829	134,607	3,175	—	137,782
—	781,577	—	217,335	998,912	329,977	(45,090)	—	284,887
—	562,761	—	—	562,761	237,594	226	—	237,820
—	537,764	—	12,347	550,111	227,041	(2,562)	—	224,479
—	791,697	—	—	791,697	334,249	17,169	—	351,418
—	1,094,466	—	—	1,094,466	462,077	72,541	—	534,618
—	574,363	—	310,348	884,711	242,492	(64,388)	—	178,104
—	39,379	—	—	39,379	16,626	6,768	—	23,394
—	150,533	—	—	150,533	63,554	9,454	—	73,008
—	392,338	—	—	392,338	165,643	11,618	—	177,261
—	1,416,131	—	—	1,416,131	597,882	792	—	598,674
—	130,473	—	—	130,473	55,085	6,678	—	61,763
—	900,348	—	—	900,348	380,121	710	—	380,831
—	2,938,766	—	—	2,938,766	1,240,728	31,083	—	1,271,811
—	1,653,051	—	—	1,653,051	697,908	35,516	—	733,424
—	7,145,567	—	—	7,145,567	3,016,813	34,498	—	3,051,311
—	1,812,622	—	—	1,812,622	765,277	22,209	14,610	802,096
—	821,387	—	—	821,387	346,784	3,988	—	350,772
—	64,696	—	—	64,696	27,314	3,982	—	31,296
—	1,565,401	—	—	1,565,401	660,902	38,144	—	699,046

**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, 2014 and as of June 30, 2013

Entity	June 30, 2014 net pension liability (NPL)	June 30, 2013 net pension liability (NPL)	Differences between expected and actual experience	2014 Deferred outflows of resources			Total deferred outflows of resources
				Net difference between projected and actual earnings on pension plan investments	Changes in assumptions	Changes in proportion	
0211 City of Olathe	\$ 29,829,218	36,590,647	380,271	—	—	318,751	699,022
0214 City of Oswego	269,433	329,080	3,435	—	—	4,060	7,495
0215 City of Ottawa	3,799,805	4,608,698	48,441	—	—	84,012	132,453
0217 City of Paola	1,215,656	1,454,996	15,498	—	—	42,982	58,480
0218 City of Parsons	2,793,205	3,198,862	35,609	—	—	218,244	253,853
0221 City of Pittsburg	5,018,110	6,372,360	63,972	—	—	—	63,972
0235 City of Topeka	52,744,359	64,459,823	672,400	—	—	762,523	1,434,923
0246 City of Wellington	2,551,317	3,067,926	32,525	—	—	78,363	110,888
0248 City of Winfield	3,838,978	4,870,627	48,940	—	—	—	48,940
0297 Clark County	383,668	453,951	4,891	—	—	17,916	22,807
0301 Pottawatomie County	1,789,498	2,138,130	22,813	—	—	66,325	89,138
0307 City of Bonner Springs	2,100,229	2,470,340	26,774	—	—	110,189	136,963
0314 City of Herington	522,057	655,006	6,655	—	—	—	6,655
0318 City of Manhattan	6,284,508	7,507,991	80,117	—	—	233,648	313,765
0319 City of McPherson	3,805,123	4,416,602	48,509	—	—	248,562	297,071
0322 City of Salina	15,053,405	18,870,256	191,905	—	—	—	191,905
0366 City of Concordia	822,387	703,117	10,484	—	—	261,946	272,430
0385 City of Baldwin City	674,094	755,358	8,594	—	—	66,446	75,040
0393 City of Emporia	6,601,575	8,471,655	84,159	—	—	—	84,159
0395 City of Gardner	2,180,163	2,550,507	27,793	—	—	125,856	153,649
0404 City of Rossville	117,704	144,635	1,501	—	—	1,050	2,551
0406 City of Spring Hill	751,956	936,991	9,586	—	—	—	9,586
0459 City of Shawnee	14,548,052	18,043,121	185,463	—	—	—	185,463
0480 City of Lenexa	15,854,444	19,632,809	202,117	—	—	16,522	218,639
0676 City of Mission	2,572,829	3,053,212	32,799	—	—	112,632	145,431
0769 City of Roeland Park	1,164,336	1,524,870	14,843	—	—	—	14,843
1069 City of Merriam	4,699,194	5,916,645	59,907	—	—	—	59,907
4087 City of Overbrook	100,291	109,368	1,279	—	—	12,382	13,661
4126 City of Derby	4,680,063	5,713,021	59,663	—	—	73,098	132,761
4182 City of Leawood	11,128,367	13,747,594	141,868	—	—	38,794	180,662
4254 City of Fairway	870,834	1,100,933	11,102	—	—	—	11,102
4279 City of Victoria	168,374	198,331	2,146	—	—	8,597	10,743
4476 Johnson Co. Consolidated Fire District No. 2	7,965,366	9,963,795	101,545	—	—	—	101,545
4583 City of Overland Park	3,919,135	3,328,953	49,962	—	—	1,266,373	1,316,335
4612 City of Westwood	615,377	864,377	7,845	—	—	—	7,845
4808 Johnson County Park & Recreation District	1,384,555	1,692,390	17,651	—	—	19,767	37,418
4809 City of Edwardsville	2,185,744	2,826,817	27,864	—	—	—	27,864
4810 City of Goddard	666,276	763,195	8,494	—	—	51,930	60,424
5242 City of Lansing	1,192,150	1,448,817	15,198	—	—	23,969	39,167
5553 Riley County Law Enforcement Agency	9,860,952	12,084,902	125,710	—	—	114,686	240,396
5621 Shawnee Heights Fire District	843,518	1,011,719	10,753	—	—	28,062	38,815
5686 City of Park City	968,948	1,266,315	12,352	—	—	—	12,352
9085 Johnson Co. Fire District 1	2,187,764	2,886,115	27,890	—	—	—	27,890
9238 Unified Government of Wyandotte County	93,062,305	112,246,874	1,186,383	—	—	2,576,270	3,762,653
9247 City of Burden	52,546	60,972	670	—	—	3,448	4,118
9290 City of Basehor	882,134	1,033,636	11,246	—	—	49,553	60,799
9316 City of Andover	2,509,947	3,080,828	31,998	—	—	25,207	57,205
9340 McPherson County Rural Fire District No. 9	32,399	40,575	413	—	—	—	413
9364 Leavenworth Co Fire District # 1	508,973	636,389	6,489	—	—	—	6,489
9417 Northwest Consolidated Fire District	1,132,397	1,148,744	14,436	—	—	211,141	225,577
9455 Coffey County Fire District # 1	2,413	—	31	—	—	2,478	2,509
0240 City of Wakefield	—	15,544	—	—	—	—	—
Total Kansas Police and Fire group	655,842,050	812,964,879	8,360,860	—	—	10,280,206	18,641,066
Judges group:							
Employer – State of Kansas	15,238,602	29,905,670	—	—	—	—	—
Total pension plan	\$ 8,291,794,910	9,628,854,198	8,360,860	—	—	140,316,903	148,677,763

2014 Deferred inflows of resources					2014 Pension expense			
Differences between expected and actual experience	Net difference between projected and actual earnings on pension plan investments	Changes in 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	Additional unfunded liability payments	Total employer pension expense
—	6,485,617	—	—	6,485,617	2,738,186	66,131	—	2,804,317
—	58,581	—	—	58,581	24,733	842	—	25,575
—	826,172	—	—	826,172	348,805	17,430	—	366,235
—	264,314	—	—	264,314	111,592	8,917	—	120,509
—	607,313	—	—	607,313	256,404	45,279	—	301,683
—	1,091,062	—	125,917	1,216,979	460,640	(26,124)	—	434,516
—	11,467,941	—	—	11,467,941	4,841,692	158,200	164,734	5,164,626
—	554,720	—	—	554,720	234,199	16,258	—	250,457
—	834,690	—	92,697	927,387	352,401	(19,232)	—	333,169
—	83,419	—	—	83,419	35,219	3,717	—	38,936
—	389,082	—	—	389,082	164,268	13,760	—	178,028
—	456,642	—	—	456,642	192,791	22,861	—	215,652
—	113,508	—	6,524	120,032	47,922	(1,354)	—	46,568
—	1,366,409	—	—	1,366,409	576,889	48,475	2,493	627,857
—	827,329	—	—	827,329	349,293	51,569	—	400,862
—	3,272,986	—	174,285	3,447,271	1,381,834	(36,159)	227,714	1,573,389
—	178,807	—	—	178,807	75,491	54,346	—	129,837
—	146,565	—	—	146,565	61,879	13,786	—	75,665
—	1,435,347	—	238,940	1,674,287	605,995	(49,573)	—	556,422
—	474,022	—	—	474,022	200,129	26,111	—	226,240
—	25,592	—	—	25,592	10,805	218	—	11,023
—	163,494	—	4,046	167,540	69,026	(840)	—	68,186
—	3,163,110	—	8,059	3,171,169	1,335,445	(1,672)	47,227	1,381,000
—	3,447,152	—	—	3,447,152	1,455,366	3,428	—	1,458,794
—	559,397	—	—	559,397	236,174	23,368	—	259,542
—	253,156	—	67,570	320,726	106,881	(14,019)	—	92,862
—	1,021,722	—	75,899	1,097,621	431,365	(15,747)	—	415,618
—	21,806	—	—	21,806	9,206	2,569	—	11,775
—	1,017,562	—	—	1,017,562	429,608	15,166	—	444,774
—	2,419,585	—	—	2,419,585	1,021,533	8,049	—	1,029,582
—	189,341	—	17,781	207,122	79,939	(3,689)	—	76,250
—	36,609	—	—	36,609	15,456	1,784	—	17,240
—	1,731,869	—	74,646	1,806,515	731,184	(15,487)	—	715,697
—	852,118	—	—	852,118	359,759	262,733	—	622,492
—	133,798	—	84,120	217,918	56,489	(17,452)	—	39,037
—	301,037	—	—	301,037	127,096	4,101	—	131,197
—	475,235	—	97,249	572,484	200,641	(20,176)	—	180,465
—	144,865	—	—	144,865	61,161	10,774	—	71,935
—	259,203	—	—	259,203	109,434	4,973	—	114,407
—	2,144,017	—	—	2,144,017	905,191	23,794	100,940	1,029,925
—	183,402	—	—	183,402	77,431	5,822	—	83,253
—	210,673	—	54,025	264,698	88,945	(11,208)	—	77,737
—	475,675	—	144,284	619,959	200,827	(29,935)	—	170,892
—	20,234,067	—	—	20,234,067	8,542,695	534,490	1,235,347	10,312,532
—	11,425	—	—	11,425	4,823	715	—	5,538
—	191,798	—	—	191,798	80,976	10,281	—	91,257
—	545,725	—	—	545,725	230,402	5,230	—	235,632
—	7,044	—	344	7,388	2,974	(71)	—	2,903
—	110,663	—	4,538	115,201	46,721	(941)	—	45,780
—	246,211	—	—	246,211	103,949	43,805	—	147,754
—	525	—	—	525	222	514	—	736
—	—	—	12,873	12,873	—	(2,671)	—	(2,671)
—	142,596,437	—	10,280,206	152,876,643	60,203,314	—	1,796,952	62,000,266
1,301,092	10,346,390	—	—	11,647,482	3,240,522	—	—	3,240,522
187,451,597	1,134,309,058	—	140,316,903	1,462,077,558	656,672,498	—	2,955,683	659,628,181

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(1) Plan Description

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

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

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

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

Benefits

Benefits are established by statute and may only be changed by the General Assembly. Members (except Police and Firemen) with ten or more years of credited service, may retire as early as age 55 (Police and Firemen may be age 50 with 20 years of credited service), with an actuarially reduced monthly benefit. Normal retirement is at age 65, age 62 with ten years of credited service, or whenever a member's combined age and years of credited service equal 85 "points" (Police and Firemen' 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 32 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

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Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas. For all pension coverage groups, the retirement benefits are disbursed from the retirement benefit payment reserve fund as established by K.S.A. 74-4922.

Contributions

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

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 0.9% of total payroll for the fiscal year ended June 30, 2014.

The actuarially determined employer contribution rates (not including the 0.85% contribution rate for the Death and Disability Program) and the statutory contribution rates are as follows:

	<u>Actuarial employer rate</u>	<u>Statutory employer capped rate</u>
State employees	9.82%	10.27%
School employees	15.12	10.27
State/School employees (combined rate) *	13.83	10.27
Local government employees	9.77	8.84
Police and Firemen	19.92	19.92
Judges	23.62	23.62

* The State/School subgroups are combined into one group for purposes of determining a contribution rate

Included in the fiscal year 2014 employer rate is the bond debt service rate of 0.08% collected by KPERS to transfer to the State general fund for debt service payments of the 13th check Pension Obligation Bonds.

Member contribution rates as a percentage of eligible compensation in fiscal year 2014 are 4.00%, 5.00% or 6.00% for State and School employees, 7.15% for Police and Firemen, and 2.00% or 6.00% for Judges.

(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

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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, 2014 and 2013 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, 2014 and 2013, respectively. 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.

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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, 2014 and 2013 are as follows:

	June 30, 2014				Total
	State/school	Local	Kansas police & fire	Judges	
Contributions – schedule of employer and nonemployer allocations	\$ 450,903,633	137,695,341	82,773,217	6,260,108	677,632,299
Adjustments:					
Sale of state property	921,070	—	—	—	921,070
KPERS employer contributions	520,186	—	—	—	520,186
Employer misc. revenue	810,676	130,411	317,349	—	1,258,436
Prior service/excess benefits	1,104,517	54,214	1,796,952	—	2,955,683
Employer contributions – statement of changes in fiduciary net position	<u>\$ 454,260,082</u>	<u>137,879,966</u>	<u>84,887,518</u>	<u>6,260,108</u> *	<u>683,287,674</u>

* Reflects receivable adjustment, prior service, of \$18,530,486

	June 30, 2013				Total
	State/school	Local	Kansas police & fire	Judges	
Contributions – schedule of employer and nonemployer allocations	\$ 405,773,909	123,084,120	74,475,191	6,470,166	609,803,386
Adjustments:					
KPERS employer contributions	422,013	—	—	—	422,013
Employer misc. revenue	316,590	324,670	669,158	—	1,310,418
Prior service/excess benefits	1,067,110	549,563	4,772,880	—	6,389,553
Employer contributions – statement of changes in fiduciary net position	<u>\$ 407,579,622</u>	<u>123,958,353</u>	<u>79,917,229</u>	<u>6,470,166</u>	<u>617,925,370</u>

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(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2014 and 2013 were as follows:

		June 30, 2014		
		Total pension liability	Less fiduciary net position	Net pension liability
State/School	\$	17,411,322,938	11,021,421,724	6,389,901,214
Local		4,485,119,406	3,254,306,362	1,230,813,044
KP&F		2,764,723,716	2,108,881,666	655,842,050
Judges		166,425,408	151,186,806	15,238,602
Total	\$	<u>24,827,591,468</u>	<u>16,535,796,558</u>	<u>8,291,794,910</u>

		June 30, 2013		
		Total pension liability	Less fiduciary net position	Net pension liability
State/School	\$	16,942,510,220	9,678,607,585	7,263,902,635
Local		4,294,730,501	2,772,649,487	1,522,081,014
KP&F		2,640,335,398	1,827,370,519	812,964,879
Judges		160,021,365	130,115,695	29,905,670
Total	\$	<u>24,037,597,484</u>	<u>14,408,743,286</u> *	<u>9,628,854,198</u>

* Reflects receivable adjustment in fiduciary net position, prior service, of \$18,530,486

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. Upon adoption of GASB Statement 68, receivables for prior service were evaluated and an adjustment was made totaling \$18,530,486.

Actuarial Assumptions

The total pension liability for the June 30, 2014 measurement date was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. The total pension liability for the June 30, 2013 measurement date was determined by an actuarial valuation as of December 31, 2012, which

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was rolled forward to June 30, 2013. These actuarial valuations used the following actuarial assumptions, applied to all periods included in the measurement:

Price inflation	3.00 percent
Wage inflation	4.00 percent
Salary increases, including wage increases	4.00 to 12.50 percent, including inflation
Long-term rate of return net of investment expense, and including price inflation	8.00 percent

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

The actuarial assumptions used in the December 31, 2013 and 2012 valuations were based on the results of an actuarial experience study conducted for the three year period ending December 31, 2009.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of June 30, 2014 (see the discussion of the pension plan's investment policy) are summarized in the following table:

<u>Asset class</u>	<u>June 30, 2014</u>	
	<u>Long-term target allocation</u>	<u>Long-term expected real rate of return</u>
Global Equity	47.00%	6.00%
Fixed income	14.00	0.85
Yield driven	8.00	5.50
Real return	11.00	3.75
Real estate	11.00	6.65
Alternatives	8.00	9.50
Short-term investments	1.00	—
Total	<u>100.00%</u>	

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Discount Rate

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

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

The following tables present the net pension liability of the Pension Plan as of June 30, 2014, calculated using the discount rate of 8.00%, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (7.00%) or 1-percentage-point higher (9.00%) than the current rate:

		June 30, 2014		
		1.00% decrease (7.00%)	Current discount rate (8.00%)	1.00% increase (9.00%)
State/School	\$	8,340,677,737	6,389,901,214	4,733,461,841
Local		1,767,463,890	1,230,813,044	776,124,562
Police and Fire		977,212,163	655,842,050	384,643,538
Judges		29,710,868	15,238,602	2,584,774
Total	\$	11,115,064,658	8,291,794,910	5,896,814,715

(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, there is no net pension liability or deferred inflows or outflows to report in their financial statements. The notes to their financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with

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the non-public school district employer. In addition, each of these non-public school district schools 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.

(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, 2014 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>June 30, 2013</u>	<u>Additions</u>	<u>Amortization</u>	<u>June 30, 2014</u>
Deferred outflows of resources:				
State/School:				
Differences between expected and actual experience	—	—	—	—
Changes in proportion	—	128,346,836	22,052,722	106,294,114
Total State/School	<u>—</u>	<u>128,346,836</u>	<u>22,052,722</u>	<u>106,294,114</u>
Local:				
Differences between expected and actual experience	—	—	—	—
Changes in proportion	—	28,668,447	4,925,864	23,742,583
Total Local	<u>—</u>	<u>28,668,447</u>	<u>4,925,864</u>	<u>23,742,583</u>
Police and Fire:				
Differences between expected and actual experience	—	10,172,263	1,811,403	8,360,860
Changes in proportion	—	12,336,247	2,056,041	10,280,206
Total Police and Fire	<u>—</u>	<u>22,508,510</u>	<u>3,867,444</u>	<u>18,641,066</u>
Judges:				
Differences between expected and actual experience	—	—	—	—
Total Judges	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total deferred outflows of resources	<u>\$ —</u>	<u>179,523,793</u>	<u>30,846,030</u>	<u>148,677,763</u>

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	<u>June 30, 2013</u>	<u>Additions</u>	<u>Amortization</u>	<u>June 30, 2014</u>
Deferred inflows of resources:				
State/School:				
Differences between expected and actual experience	—	182,753,053	31,400,868	151,352,185
Differences between expected and actual investment earnings	—	950,922,274	190,184,454	760,737,820
Changes in proportion	—	128,346,836	22,052,722	106,294,114
Total State/School	—	<u>1,262,022,163</u>	<u>243,638,044</u>	<u>1,018,384,119</u>
Local:				
Differences between expected and actual experience	—	42,017,889	7,219,569	34,798,320
Differences between expected and actual investment earnings	—	275,785,514	55,157,103	220,628,411
Changes in proportion	—	28,668,447	4,925,864	23,742,583
Total Local	—	<u>346,471,850</u>	<u>67,302,536</u>	<u>279,169,314</u>
Police and Fire:				
Differences between expected and actual investment earnings	—	178,322,331	35,725,894	142,596,437
Changes in proportion	—	12,336,247	2,056,041	10,280,206
Total Police and Fire	—	<u>190,658,578</u>	<u>37,781,935</u>	<u>152,876,643</u>
Judges:				
Differences between expected and actual experience	—	1,571,028	269,936	1,301,092
Differences between expected and actual investment earnings	—	12,932,988	2,586,598	10,346,390
Total Judges	—	<u>14,504,016</u>	<u>2,856,534</u>	<u>11,647,482</u>
Total deferred inflows of resources	\$ —	<u>1,813,656,607</u>	<u>351,579,049</u>	<u>1,462,077,558</u>

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The following table provides the deferred outflows of resources and deferred inflows of resources as of June 30, 2014 that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police and Fire</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows of resources:					
2015	\$ 22,052,722	4,925,864	3,867,444	—	30,846,030
2016	22,052,722	4,925,864	3,867,444	—	30,846,030
2017	22,052,722	4,925,864	3,867,444	—	30,846,030
2018	22,052,722	4,925,864	3,867,444	—	30,846,030
2019	18,083,226	4,039,127	3,171,290	—	25,293,643
Thereafter	—	—	—	—	—
Total	<u>\$ 106,294,114</u>	<u>23,742,583</u>	<u>18,641,066</u>	<u>—</u>	<u>148,677,763</u>
Deferred inflows of resources:					
2015	\$ 243,638,044	67,302,536	37,781,935	2,856,534	351,579,049
2016	243,638,044	67,302,536	37,781,935	2,856,534	351,579,049
2017	243,638,044	67,302,536	37,781,935	2,856,534	351,579,049
2018	243,638,048	67,302,536	37,781,935	2,856,532	351,579,051
2019	43,831,939	9,959,170	1,748,903	221,348	55,761,360
Thereafter	—	—	—	—	—
Total	<u>\$ 1,018,384,119</u>	<u>279,169,314</u>	<u>152,876,643</u>	<u>11,647,482</u>	<u>1,462,077,558</u>

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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.

In addition, per K.S.A. 74-49,126, individual employers are responsible when add-on payments for accumulated sick leave, vacation or annual leave, etc. increase an eligible member's final average salary by more than 15%. The employer must pay a lump-sum amount equal to the actuarial liability for benefits attributable to and payable on account of the excess benefits over 15% upon the employee's retirement. Lump-sum payments attributable to individual employers are reflected in the Schedule of Pension Amounts by Employer and Nonemployer in the Additional unfunded liability payments column.

The components of pension expense for the year ending June 30, 2014 are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police and Fire</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 367,179,802	131,483,996	68,254,324	5,372,875	572,290,997
Interest	1,314,970,488	334,418,298	204,991,047	12,416,682	1,866,796,515
Projected earnings on plan investments	(759,853,301)	(221,210,208)	(144,569,279)	(10,323,522)	(1,135,956,310)
Employee contributions	(214,628,682)	(82,069,486)	(34,003,107)	(1,462,164)	(332,163,439)
Expensed portion of difference between actual and expected experience in the total pension liability	(31,400,868)	(7,219,569)	1,734,618	(269,936)	(37,155,755)
Expensed portion of difference between projected and actual earnings plan investments	(190,184,454)	(55,157,103)	(35,649,109)	(2,586,598)	(283,577,264)
Administrative expenses	6,437,096	1,845,685	1,258,814	93,280	9,634,875
Other changes*	(1,275,932)	(107,100)	(1,813,994)	(95)	(3,197,121)
Total	<u>\$ 491,244,149</u>	<u>101,984,513</u>	<u>60,203,314</u>	<u>3,240,522</u>	<u>656,672,498</u>

* Excludes \$2,955,683 in additional unfunded liability payments attributable to individual employers.

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
STATE/SCHOOL GROUP**

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)
June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					Thereafter
	1% Decrease	Current discount	1% Increase	2015	2016	2017	2018	2019	
	(7.00)%	rate (8.00)%	(9.00)%						
Nonemployer – State of Kansas									
4930 North Central Kansas Technical College	\$ 7,324,616	5,611,483	4,156,832	—	—	—	—	—	—
4931 North West Kansas Technical College	6,079,186	4,657,343	3,450,031	5,941	5,941	5,941	5,941	4,871	—
5045 Allen County Community College	9,216,365	7,060,777	5,230,428	29,393	29,393	29,393	29,393	24,100	—
5046 Coffeyville Community College	11,356,917	8,700,681	6,445,224	—	—	—	—	—	—
5047 Garden City Community College	18,514,303	14,184,047	10,507,149	—	—	—	—	—	—
5048 Hutchinson Community College	37,640,228	28,836,666	21,361,403	—	—	—	—	—	—
5049 Kansas City Kansas Community College	53,925,901	41,313,331	30,603,772	—	—	—	—	—	—
5050 Neosho County Community College	13,467,943	10,317,965	7,643,263	—	—	—	—	—	—
5107 Cowley County Community College	21,050,036	16,126,705	11,946,216	4,181	4,181	4,181	4,181	3,429	—
5108 Barton County Community College	27,052,154	20,725,006	15,352,510	—	—	—	—	—	—
5109 Butler County Community College	48,288,521	36,994,461	27,404,472	367,202	367,202	367,202	367,202	301,103	—
5110 Colby Community College	9,458,078	7,245,956	5,367,604	—	—	—	—	—	—
5111 Independence Community College	10,967,241	8,402,145	6,224,076	78,343	78,343	78,343	78,343	64,240	—
5112 Labette Community College	12,448,545	9,536,991	7,064,739	115,012	115,012	115,012	115,012	94,308	—
5113 Pratt Community College	10,672,898	8,176,645	6,057,032	—	—	—	—	—	—
5177 Cloud County Community College	11,606,637	8,891,995	6,586,943	—	—	—	—	—	—
5178 Dodge City Community College	19,139,020	14,662,651	10,861,686	261,251	261,251	261,251	261,251	214,225	—
5179 Fort Scott Community College	11,021,789	8,443,935	6,255,033	—	—	—	—	—	—
5180 Highland Community College	14,426,954	11,052,676	8,187,516	116,360	116,360	116,360	116,360	95,414	—
5404 Seward County Community College Area Technical School	16,034,953	12,284,585	9,100,080	—	—	—	—	—	—
5406 Johnson County Community College	163,284,531	125,094,393	92,666,462	—	—	—	—	—	—
5596 NW Kansas Education Service Center	15,708,332	12,034,357	8,914,718	110,556	110,556	110,556	110,556	90,656	—
5600 SC Kansas Special Education Coop	18,820,239	14,418,429	10,680,773	—	—	—	—	—	—
5604 ANW Special Education Coop	17,246,937	13,213,102	9,787,900	136,629	136,629	136,629	136,629	112,035	—
5608 Tri County Special Education Coop	15,739,026	12,057,871	8,932,137	—	—	—	—	—	—
5609 NE Kansas Education Service Center	15,955,216	12,223,498	9,054,828	—	—	—	—	—	—
5612 SE Kansas Education Service Center	36,607,151	28,045,213	20,775,117	—	—	—	—	—	—
5624 Reno County Education Coop	14,176,066	10,860,468	8,045,134	—	—	—	—	—	—
5626 High Plains Educational Coop	14,538,635	11,138,237	8,250,897	13,504	13,504	13,504	13,504	11,076	—
5634 SW Kansas Coop District 613	20,036,977	15,350,587	11,371,290	—	—	—	—	—	—
5638 East Central Kansas Coop in Education	10,130,671	7,761,238	5,749,310	85,519	85,519	85,519	85,519	70,128	—
5655 Brown Co Kansas Special Educ Coop	4,324,224	3,312,844	2,454,063	—	—	—	—	—	—
5657 Doniphan County Education Coop	3,463,466	2,653,406	1,965,570	—	—	—	—	—	—
5671 Marion County Special Education Coop	6,263,265	4,798,369	3,554,499	—	—	—	—	—	—
5682 Sedgwick Co Area Educ Serv Coop 618	45,430,337	34,804,770	25,782,409	13,929	13,929	13,929	13,929	11,420	—
5688 Sumner County Education Services	5,528,451	4,235,418	3,137,481	1,223	1,223	1,223	1,223	1,004	—
9034 Three Lakes Educational Cooperative	9,500,282	7,278,289	5,391,555	—	—	—	—	—	—
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	7,281,328	5,578,320	4,132,265	75,472	75,472	75,472	75,472	61,888	—
9047 SW Plains Regional Service Center	6,215,973	4,762,138	3,527,660	—	—	—	—	—	—
9053 SW Kansas Educational Consortium	331,792	254,190	188,297	—	—	—	—	—	—
9055 South Central Kansas Education Service	5,604,268	4,293,502	3,180,508	36,032	36,032	36,032	36,032	29,548	—
9056 Smoky Hill Education Service Center	3,215,081	2,463,115	1,824,608	—	—	—	—	—	—
9273 Nc Kansas Sp Ed Coop Interlocal 636	10,415,922	7,979,773	5,911,194	33,324	33,324	33,324	33,324	27,326	—
9274 Southeast Kansas Interlocal 637	27,110,038	20,769,352	15,385,360	76,895	76,895	76,895	76,895	63,054	—
9303 Wichita Area Technical College	18,290,356	14,012,478	10,380,056	254,012	254,012	254,012	254,012	208,290	—
9304 Manhattan Area Technical College	6,162,426	4,721,115	3,497,271	—	—	—	—	—	—
9305 Flint Hills Technical College	7,189,164	5,507,711	4,079,960	30,029	30,029	30,029	30,029	24,624	—
9395 Salina Area Technical College	4,137,727	3,169,966	2,348,223	36,307	36,307	36,307	36,307	29,771	—
9487 Western Kansas Community College Virtual Ed Consortium	639,146	489,658	362,725	48,189	48,189	48,189	48,189	39,514	—
Total nonemployer - State of Kansas	883,039,312	676,507,851	501,138,279	1,929,303	1,929,303	1,929,303	1,929,303	1,582,024	—
Employer – State of Kansas:									
S175 Kansas Housing Resource Corporation	4,390,283	3,363,452	2,491,552	—	—	—	—	—	—
S176 Kansas Development Finance Authority	1,381,049	1,058,040	783,767	—	—	—	—	—	—
S246 Fort Hays University	16,544,318	12,674,816	9,389,153	—	—	—	—	—	—
S277 Dept of Transportation	195,176,446	149,527,203	110,765,610	—	—	—	—	—	—
S377 Kansas State University	92,493,272	70,860,298	52,491,346	—	—	—	—	—	—
S379 Emporia State University	16,488,936	12,632,387	9,357,723	—	—	—	—	—	—
S385 Pittsburg State University	18,411,379	14,105,196	10,448,738	—	—	—	—	—	—
S450 Kansas Lottery	7,205,261	5,520,044	4,089,096	—	—	—	—	—	—
S561 Kansas Board of Regents	1,072,611	821,741	608,723	—	—	—	—	—	—
S682 Staff Benefits University of Kansas	75,801,747	58,072,700	43,018,648	—	—	—	—	—	—
S683 University of Kansas Medical Center	22,147,836	16,967,744	12,569,235	—	—	—	—	—	—
S715 Wichita State University	35,397,670	27,118,613	20,088,717	—	—	—	—	—	—
Other state agencies (less KPERS)	1,325,890,101	1,015,781,567	752,462,859	—	—	—	—	—	—
Total State of Kansas	1,812,400,916	1,388,503,801	1,028,565,167	—	—	—	—	—	—
Other employers:									
4828 USD 202 Turner	43,911,833	33,641,424	24,920,635	61,955	61,955	61,955	61,955	50,805	—
4829 USD 203 Piper	16,533,392	12,666,446	9,382,952	—	—	—	—	—	—
4871 USD 205 Bluestem	5,441,291	4,168,644	3,088,016	—	—	—	—	—	—
4882 USD 204 Bonner Springs	24,482,475	18,756,341	13,894,178	143,543	143,543	143,543	143,543	117,706	—
4912 USD 206 Remington-Whitewater	6,808,579	5,216,140	3,863,972	65,899	65,899	65,899	65,899	54,039	—
4977 USD 209 Moscow	3,093,974	2,370,334	1,755,878	—	—	—	—	—	—
4978 USD 233 Olathe	342,149,447	262,125,122	194,175,030	1,963,113	1,963,113	1,963,113	1,963,113	1,609,755	—
4979 USD 242 Weskan	1,365,119	1,045,835	774,726	5,754	5,754	5,754	5,754	4,717	—
4980 USD 250 Pittsburg	29,849,200	22,867,859	16,939,877	234,055	234,055	234,055	234,055	191,925	—
4981 USD 253 Emporia	61,345,435	46,997,532	34,814,470	174,796	174,796	174,796	174,796	143,330	—
4982 USD 259 Wichita	597,145,818	457,481,143	338,889,360	2,033,206	2,033,206	2,033,206	2,033,206	1,667,231	—
4983 USD 260 Derby	72,377,232	55,449,135	41,075,183	—	—	—	—	—	—
4984 USD 262 Valley Center	22,351,265	17,123,593	12,684,684	—	—	—	—	—	—
4985 USD 265 Goddard	50,356,675	38,578,901	28,578,181	—	—	—	—	—	—
4986 USD 266 Maize	60,662,750	46,474,518	34,427,036	—	—	—	—	—	—
4987 USD 268 Cheney	8,119,066	6,220,122	4,607,694	—	—	—	—	—	—
4988 USD 290 Ottawa	28,901,950	22,142,158	16,402,297	111,692	111,692	111,692	111,692	91,587	—
4990 USD 314 Brewster	1,460,953	1,119,255	829,113	9,960	9,960	9,960	9,960	8,166	—
4991 USD 348 Baldwin City	13,015,211	9,971,121	7,386,331	—	—	—	—	—	—
4992 USD 349 Stafford	2,987,714	2,288,927	1,695,573	—	—	—	—	—	—
4993 USD 352 Goodland	10,299,319	7,890,442	5,845,021	—	—	—	—	—	—
4994 USD 359 Argonia Public Schools	2,208,695	1,692,110	1,253,468	4,131	4,131	4,131	4,131	3,388	—
4995 USD 363 Holcomb	10,681,823	8,183,483	6,062,097	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
203,978	203,978	203,978	203,978	30,307	—
161,505	161,505	161,505	161,505	18,767	—
244,850	244,850	244,850	244,850	28,452	—
598,663	598,663	598,663	598,663	278,557	—
627,683	627,683	627,683	627,683	168,528	—
1,005,847	1,005,847	1,005,847	1,005,847	121,010	—
1,490,839	1,490,839	1,490,839	1,490,839	214,197	—
389,751	389,751	389,751	389,751	67,777	—
559,233	559,233	559,233	559,233	64,984	—
719,252	719,252	719,252	719,252	83,972	—
1,282,873	1,282,873	1,282,873	1,282,873	149,073	—
397,934	397,934	397,934	397,934	149,464	—
291,365	291,365	291,365	291,365	33,857	—
330,718	330,718	330,718	330,718	38,430	—
339,472	339,472	339,472	339,472	78,810	—
333,475	333,475	333,475	333,475	56,433	—
508,463	508,463	508,463	508,463	59,085	—
337,508	337,508	337,508	337,508	70,676	—
383,278	383,278	383,278	383,278	44,538	—
453,306	453,306	453,306	453,306	71,896	—
5,199,660	5,199,660	5,199,660	5,199,660	1,210,679	—
417,321	417,321	417,321	417,321	48,494	—
624,554	624,554	624,554	624,554	160,238	—
458,196	458,196	458,196	458,196	53,243	—
535,981	535,981	535,981	535,981	145,220	—
571,940	571,940	571,940	571,940	170,668	—
1,197,942	1,197,942	1,197,942	1,197,942	297,842	—
523,988	523,988	523,988	523,988	164,609	—
386,245	386,245	386,245	386,245	44,883	—
634,850	634,850	634,850	634,850	145,931	—
269,140	269,140	269,140	269,140	31,275	—
126,289	126,289	126,289	126,289	22,701	—
98,278	98,278	98,278	98,278	15,831	—
227,115	227,115	227,115	227,115	69,124	—
1,206,940	1,206,940	1,206,940	1,206,940	140,249	—
146,873	146,873	146,873	146,873	17,067	—
357,631	357,631	357,631	357,631	115,626	—
193,442	193,442	193,442	193,442	22,478	—
165,563	165,563	165,563	165,563	19,539	—
14,094	14,094	14,094	14,094	5,355	—
148,888	148,888	148,888	148,888	17,301	—
96,896	96,896	96,896	96,896	19,342	—
276,718	276,718	276,718	276,718	32,155	—
720,228	720,228	720,228	720,228	83,692	—
485,917	485,917	485,917	485,917	56,465	—
186,731	186,731	186,731	186,731	37,895	—
190,993	190,993	190,993	190,993	22,194	—
109,926	109,926	109,926	109,926	12,774	—
16,980	16,980	16,980	16,980	1,973	—
26,249,312	26,249,312	26,249,312	26,249,313	5,013,656	—
119,719	119,719	119,719	119,719	16,080	—
47,236	47,236	47,236	47,236	12,913	—
486,171	486,171	486,171	486,171	89,321	—
6,943,919	6,943,919	6,943,919	6,943,920	2,044,667	—
2,649,360	2,649,360	2,649,360	2,649,360	443,063	—
542,075	542,075	542,075	542,075	136,197	—
572,517	572,517	572,517	572,517	125,214	—
257,707	257,707	257,707	257,707	76,599	—
53,358	53,358	53,358	53,358	23,698	—
3,059,452	3,059,452	3,059,452	3,059,452	1,091,434	—
987,264	987,264	987,264	987,264	395,441	—
1,229,001	1,229,001	1,229,001	1,229,001	345,924	—
41,039,649	41,039,649	41,039,649	41,039,650	8,861,449	—
57,987,428	57,987,428	57,987,428	57,987,430	13,662,000	—
1,166,598	1,166,598	1,166,598	1,166,598	135,561	—
469,993	469,993	469,993	469,993	76,258	—
201,309	201,309	201,309	201,309	63,332	—
650,422	650,422	650,422	650,422	75,580	—
180,882	180,882	180,882	180,882	21,019	—
108,981	108,981	108,981	108,981	31,514	—
9,089,824	9,089,824	9,089,824	9,089,824	1,056,258	—
36,267	36,267	36,267	36,267	4,214	—
792,998	792,998	792,998	792,998	92,148	—
1,629,753	1,629,753	1,629,753	1,629,753	189,381	—
15,864,268	15,864,268	15,864,268	15,864,268	1,843,464	—
2,190,599	2,190,599	2,190,599	2,190,599	443,005	—
668,326	668,326	668,326	668,326	130,108	—
1,381,875	1,381,875	1,381,875	1,381,875	191,583	—
1,723,721	1,723,721	1,723,721	1,723,721	279,196	—
222,363	222,363	222,363	222,363	30,529	—
767,833	767,833	767,833	767,833	89,224	—
38,813	38,813	38,813	38,813	4,510	—
361,636	361,636	361,636	361,636	53,189	—
80,884	80,884	80,884	80,884	10,462	—
282,070	282,070	282,070	282,070	38,722	—
58,678	58,678	58,678	58,678	6,819	—
297,561	297,561	297,561	297,561	44,275	—

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
STATE/SCHOOL GROUP**

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					Thereafter
	1% Decrease	Current discount	1% Increase	2015	2016	2017	2018	2019	
	(7.00)%	rate (8.00%)	(9.00)%						
4996 USD 371 Montezuma	\$ 2,884,457	2,209,820	1,636,973	—	—	—	—	—	—
4997 USD 373 Newton	44,780,682	34,307,060	25,413,720	—	—	—	—	—	—
4998 USD 376 Sterling	5,845,731	4,478,490	3,317,541	10,471	10,471	10,471	10,471	8,589	—
4999 USD 383 Manhattan	84,864,978	65,016,159	48,162,170	2,260,247	2,260,247	2,260,247	2,260,247	1,853,402	—
5000 USD 385 Andover	46,979,368	35,991,502	26,661,508	161,690	161,690	161,690	161,690	132,588	—
5001 USD 386 Madison-Virgil	3,055,274	2,340,685	1,733,914	6,890	6,890	6,890	6,890	5,647	—
5002 USD 390 Hamilton	1,377,380	1,055,228	781,684	—	—	—	—	—	—
5004 USD 394 Rose Hill	14,891,029	11,408,210	8,450,886	37,992	37,992	37,992	37,992	31,154	—
5005 USD 396 Douglass Public Schools	8,068,605	6,181,463	4,579,056	—	—	—	—	—	—
5006 USD 398 Peabody-Burns	3,594,165	2,753,536	2,039,743	—	—	—	—	—	—
5007 USD 399 Paradise	2,096,096	1,605,846	1,189,566	—	—	—	—	—	—
5008 USD 404 Riverton	8,894,332	6,814,063	5,047,669	15,713	15,713	15,713	15,713	12,887	—
5010 USD 409 Atchison Public Schools	17,500,994	13,407,738	9,932,081	—	—	—	—	—	—
5011 USD 420 Osage City	6,227,233	4,770,764	3,534,050	—	—	—	—	—	—
5012 USD 421 Lyndon	4,073,587	3,120,828	2,311,823	24,563	24,563	24,563	24,563	20,139	—
5013 USD 443 Dodge City	75,842,700	58,104,075	43,041,889	—	—	—	—	—	—
5014 USD 446 Independence	19,661,229	15,062,722	11,158,048	—	—	—	—	—	—
5015 USD 448 Inman	5,491,669	4,207,239	3,116,606	—	—	—	—	—	—
5016 USD 449 Easton	7,648,151	5,859,348	4,340,443	1,835	1,835	1,835	1,835	1,503	—
5017 USD 453 Leavenworth	67,890,031	52,011,432	38,528,628	—	—	—	—	—	—
5018 USD 456 Marais Des Cygnes Valley	3,544,454	2,715,452	2,011,532	6,465	6,465	6,465	6,465	5,302	—
5019 USD 470 Arkansas City	29,404,642	22,527,277	16,687,583	402,448	402,448	402,448	402,448	330,006	—
5020 USD 475 Geary Co	89,534,840	68,593,800	50,812,387	412,495	412,495	412,495	412,495	338,245	—
5021 USD 477 Ingalls	3,667,813	2,809,959	2,081,540	—	—	—	—	—	—
5022 USD 480 Liberal	54,791,163	41,976,220	31,094,821	—	—	—	—	—	—
5024 USD 215 Lakin	7,450,227	5,707,715	4,228,117	—	—	—	—	—	—
5025 USD 234 Fort Scott	21,046,116	16,123,702	11,943,992	—	—	—	—	—	—
5026 USD 251 North Lyon	5,212,507	3,993,369	2,958,177	—	—	—	—	—	—
5027 USD 261 Haysville	61,842,456	47,378,306	35,096,537	96,141	96,141	96,141	96,141	78,833	—
5028 USD 267 Renwick	16,128,452	12,356,216	9,153,142	—	—	—	—	—	—
5029 USD 288 Central Heights	6,743,772	5,166,491	3,827,193	—	—	—	—	—	—
5031 USD 305 Salina	109,084,721	83,571,218	61,907,243	126,869	126,869	126,869	126,869	104,031	—
5032 USD 361 Anthony-Harper	9,900,635	7,585,004	5,618,761	71,765	71,765	71,765	71,765	58,849	—
5033 USD 378 Riley Co	6,276,777	4,808,720	3,562,167	46,242	46,242	46,242	46,242	37,918	—
5034 USD 403 Otis-Bison	3,409,419	2,612,000	1,934,897	29,979	29,979	29,979	29,979	24,583	—
5035 USD 413 Chanute	17,791,917	13,630,618	10,097,184	81,238	81,238	81,238	81,238	66,618	—
5036 USD 415 Hiawatha	9,152,476	7,011,830	5,194,170	—	—	—	—	—	—
5037 USD 418 McPherson	35,277,063	27,026,215	20,020,272	4,069	4,069	4,069	4,069	3,335	—
5038 USD 422 Kiowa County	5,206,835	3,989,024	2,954,958	27,857	27,857	27,857	27,857	22,845	—
5039 USD 439 Sedgwick Public Schools	5,273,060	4,039,759	2,992,542	—	—	—	—	—	—
5040 USD 445 Coffeyville	17,049,430	13,061,789	9,675,811	167,357	167,357	167,357	167,357	137,231	—
5041 USD 457 Garden City	92,623,643	70,960,172	52,565,330	—	—	—	—	—	—
5042 USD 458 Basehor-Linwood	15,953,631	12,222,284	9,053,929	—	—	—	—	—	—
5043 USD 465 Winfield	36,526,080	27,983,103	20,729,107	—	—	—	—	—	—
5056 USD 223 Barnes	4,564,519	3,496,937	2,590,434	2,059	2,059	2,059	2,059	1,690	—
5057 USD 258 Humboldt	6,974,808	5,343,491	3,958,310	39,739	39,739	39,739	39,739	32,588	—
5058 USD 273 Beloit	15,207,224	11,650,451	8,630,332	80,639	80,639	80,639	80,639	66,126	—
5059 USD 284 Chase County	4,384,361	3,358,915	2,488,192	—	—	—	—	—	—
5060 USD 285 Cedar Vale	1,847,877	1,415,683	1,048,698	—	—	—	—	—	—
5061 USD 286 Chautauqua County	4,429,150	3,393,229	2,513,610	—	—	—	—	—	—
5062 USD 287 West Franklin	8,036,243	6,156,670	4,560,690	15,539	15,539	15,539	15,539	12,740	—
5063 USD 327 Ellsworth	6,446,093	4,938,435	3,658,256	—	—	—	—	—	—
5064 USD 338 Valley Falls	4,807,316	3,682,947	2,728,225	20,906	20,906	20,906	20,906	17,141	—
5065 USD 342 McLeouth	4,857,778	3,721,606	2,756,863	4,293	4,293	4,293	4,293	3,523	—
5066 USD 380 Vermillion	6,475,202	4,960,736	3,674,776	12,643	12,643	12,643	12,643	10,368	—
5067 USD 389 Euruka	8,931,531	6,842,562	5,068,780	8,487	8,487	8,487	8,487	6,959	—
5068 USD 417 Council Grove	10,214,911	7,825,776	5,797,118	167,619	167,619	167,619	167,619	137,447	—
5069 USD 440 Halstead	8,033,324	6,154,433	4,559,034	16,138	16,138	16,138	16,138	13,232	—
5070 USD 464 Tonganoxie	17,813,185	13,646,912	10,109,254	—	—	—	—	—	—
5072 USD 482 Dighton	2,828,574	2,167,007	1,605,259	7,801	7,801	7,801	7,801	6,394	—
5073 USD 487 Herington	5,279,983	4,045,063	2,996,471	—	—	—	—	—	—
5076 USD 217 Rolla	2,906,726	2,226,881	1,649,611	—	—	—	—	—	—
5077 USD 218 Elkhart	7,989,118	6,120,567	4,533,946	78,006	78,006	78,006	78,006	63,964	—
5078 USD 226 Meade	5,136,273	3,934,965	2,914,913	—	—	—	—	—	—
5079 USD 235 Uniontown	5,641,134	4,321,746	3,201,430	—	—	—	—	—	—
5080 USD 252 Southern Lyon County	5,779,756	4,427,946	3,280,100	34,922	34,922	34,922	34,922	28,634	—
5081 USD 254 Barber County North	5,497,090	4,211,392	3,119,683	43,296	43,296	43,296	43,296	35,504	—
5082 USD 269 Palco	2,344,064	1,795,818	1,330,292	3,857	3,857	3,857	3,857	3,160	—
5083 USD 270 Plainville	4,132,222	3,165,749	2,345,099	18,796	18,796	18,796	18,796	15,414	—
5087 USD 281 Hill City	4,103,780	3,143,959	2,328,958	41,749	41,749	41,749	41,749	34,232	—
5088 USD 289 Wellsville	8,745,451	6,700,003	4,963,177	—	—	—	—	—	—
5089 USD 298 Lincoln	4,400,291	3,371,120	2,497,232	37,131	37,131	37,131	37,131	30,446	—
5090 USD 303 Ness City	3,097,227	2,372,826	1,757,724	37,742	37,742	37,742	37,742	30,951	—
5092 USD 321 Kaw Valley	14,825,888	11,358,305	8,413,918	89,825	89,825	89,825	89,825	73,658	—
5093 USD 322 Onaga-Havensville-Wheaton	3,415,591	2,616,728	1,938,400	3,495	3,495	3,495	3,495	2,864	—
5095 USD 329 Mill Creek Valley	6,747,191	5,169,111	3,829,134	26,759	26,759	26,759	26,759	21,943	—
5096 USD 346 Jayhawk	5,850,985	4,482,516	3,320,523	—	—	—	—	—	—
5098 USD 360 Caldwell	3,101,815	2,376,340	1,760,327	9,847	9,847	9,847	9,847	8,077	—
5099 USD 365 Garnett	11,788,380	9,031,231	6,690,086	18,771	18,771	18,771	18,771	15,394	—
5100 USD 367 Osawatomie	12,573,572	9,632,776	7,135,694	60,932	60,932	60,932	60,932	49,964	—
5101 USD 372 Silver Lake	8,212,398	6,291,625	4,660,661	12,843	12,843	12,843	12,843	10,531	—
5102 USD 379 Clay Center	18,001,685	13,791,324	10,216,231	—	—	—	—	—	—
5103 USD 382 Pratt	11,558,428	8,855,061	6,559,584	—	—	—	—	—	—
5104 USD 419 Canton-Galva	4,932,844	3,779,115	2,799,464	—	—	—	—	—	—
5105 USD 459 Bucklin	3,154,361	2,416,597	1,790,148	—	—	—	—	—	—
5106 USD 483 Kismet-Plains	9,118,863	6,986,079	5,175,094	—	—	—	—	—	—
5116 USD 210 Hugoton	12,338,448	9,452,645	7,002,257	—	—	—	—	—	—
5117 USD 212 Northern Valley	2,984,211	2,286,243	1,693,585	29,830	29,830	29,830	29,830	24,458	—
5118 USD 214 Ulisses	17,050,514	13,062,619	9,676,427	—	—	—	—	—	—
5119 USD 219 Minneola	3,013,820	2,308,927	1,710,389	6,790	6,790	6,790	6,790	5,566	—
5120 USD 231 Gardner	59,862,462	45,861,407	33,972,860	149,147	149,147	149,147	149,147	122,301	—
5122 USD 255 South Barber County	3,079,378	2,359,152	1,747,594	—	—	—	—	—	—
5123 USD 256 Marmaton Valley	3,350,450	2,566,823	1,901,432	—	—	—	—	—	—
5125 USD 320 Wamego	21,610,946	16,556,426	12,264,542	83,260	83,260	83,260	83,260	68,275	—
5127 USD 332 Cunningham	2,686,449	2,058,123	1,524,601	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
84,706	84,706	84,706	84,706	15,528	—
1,279,793	1,279,793	1,279,793	1,279,793	212,138	—
155,303	155,303	155,303	155,303	18,047	—
2,254,593	2,254,593	2,254,593	2,254,593	261,989	—
1,248,093	1,248,093	1,248,093	1,248,093	145,031	—
81,169	81,169	81,169	81,169	9,432	—
62,079	62,079	62,079	62,079	25,151	—
395,607	395,607	395,607	395,607	45,970	—
281,305	281,305	281,305	281,305	79,805	—
122,170	122,170	122,170	122,170	32,978	—
59,993	59,993	59,993	59,993	10,002	—
236,294	236,294	236,294	236,294	27,458	—
851,143	851,143	851,143	851,143	370,712	—
291,845	291,845	291,845	291,845	122,877	—
108,222	108,222	108,222	108,222	12,576	—
2,021,927	2,021,927	2,021,927	2,021,927	239,896	—
622,283	622,283	622,283	622,283	142,655	—
147,593	147,593	147,593	147,593	18,347	—
203,187	203,187	203,187	203,187	23,611	—
2,016,672	2,016,672	2,016,672	2,016,672	384,288	—
94,165	94,165	94,165	94,165	10,942	—
781,188	781,188	781,188	781,188	90,776	—
2,378,656	2,378,656	2,378,656	2,378,656	276,405	—
117,773	117,773	117,773	117,773	27,997	—
1,589,722	1,589,722	1,589,722	1,589,722	279,106	—
323,487	323,487	323,487	323,487	125,959	—
636,435	636,435	636,435	636,435	128,363	—
212,305	212,305	212,305	212,305	76,627	—
1,642,958	1,642,958	1,642,958	1,642,958	190,915	—
463,841	463,841	463,841	463,841	78,783	—
193,701	193,701	193,701	193,701	32,743	—
2,898,035	2,898,035	2,898,035	2,898,035	336,758	—
263,028	263,028	263,028	263,028	30,564	—
166,754	166,754	166,754	166,754	19,377	—
90,577	90,577	90,577	90,577	10,525	—
472,675	472,675	472,675	472,675	54,926	—
318,225	318,225	318,225	318,225	89,814	—
937,200	937,200	937,200	937,200	108,905	—
138,329	138,329	138,329	138,329	16,074	—
165,162	165,162	165,162	165,162	36,841	—
452,949	452,949	452,949	452,949	52,634	—
2,650,276	2,650,276	2,650,276	2,650,276	441,382	—
896,802	896,802	896,802	896,802	437,082	—
1,109,757	1,109,757	1,109,757	1,109,757	227,046	—
121,265	121,265	121,265	121,265	14,091	—
185,299	185,299	185,299	185,299	21,532	—
404,008	404,008	404,008	404,008	46,947	—
141,216	141,216	141,216	141,216	33,821	—
77,636	77,636	77,636	77,636	29,110	—
120,464	120,464	120,464	120,464	15,964	—
213,497	213,497	213,497	213,497	24,809	—
172,026	172,026	172,026	172,026	20,534	—
127,715	127,715	127,715	127,715	14,841	—
129,056	129,056	129,056	129,056	14,997	—
172,026	172,026	172,026	172,026	19,990	—
237,282	237,282	237,282	237,282	27,573	—
271,378	271,378	271,378	271,378	31,535	—
213,420	213,420	213,420	213,420	24,800	—
485,284	485,284	485,284	485,284	64,869	—
75,146	75,146	75,146	75,146	8,732	—
184,267	184,267	184,267	184,267	52,377	—
95,843	95,843	95,843	95,843	24,245	—
212,246	212,246	212,246	212,246	24,663	—
136,541	136,541	136,541	136,541	15,929	—
231,442	231,442	231,442	231,442	84,309	—
153,550	153,550	153,550	153,550	17,843	—
146,040	146,040	146,040	146,040	16,970	—
62,274	62,274	62,274	62,274	7,236	—
109,780	109,780	109,780	109,780	12,757	—
109,024	109,024	109,024	109,024	12,669	—
297,627	297,627	297,627	297,627	80,533	—
116,902	116,902	116,902	116,902	13,584	—
82,283	82,283	82,283	82,283	9,562	—
393,877	393,877	393,877	393,877	45,769	—
90,741	90,741	90,741	90,741	10,544	—
179,251	179,251	179,251	179,251	20,829	—
166,737	166,737	166,737	166,737	27,326	—
82,405	82,405	82,405	82,405	9,576	—
313,180	313,180	313,180	313,180	36,392	—
334,040	334,040	334,040	334,040	38,816	—
218,177	218,177	218,177	218,177	25,353	—
951,325	951,325	951,325	951,325	443,498	—
311,801	311,801	311,801	311,801	39,562	—
144,280	144,280	144,280	144,280	26,076	—
87,221	87,221	87,221	87,221	12,541	—
273,262	273,262	273,262	273,262	53,571	—
384,232	384,232	384,232	384,232	84,368	—
79,281	79,281	79,281	79,281	9,213	—
532,244	532,244	532,244	532,244	117,637	—
80,068	80,068	80,068	80,068	9,304	—
1,590,356	1,590,356	1,590,356	1,590,356	184,803	—
86,776	86,776	86,776	86,776	13,581	—
115,720	115,720	115,720	115,720	32,245	—
574,134	574,134	574,134	574,134	66,716	—
156,228	156,228	156,228	156,228	77,876	—

KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
STATE/SCHOOL GROUP

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)
 June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There- after
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	
5128 USD 335 North Jackson	\$ 3,893,595	2,982,934	2,209,675	—	—	—	—	—	—
5129 USD 337 Royal Valley	10,505,751	8,048,592	5,962,174	—	—	—	—	—	—
5130 USD 343 Perry	10,822,947	8,291,600	6,142,187	97,301	97,301	97,301	97,301	97,301	79,789
5131 USD 364 Marysville	11,111,451	8,512,626	6,305,918	—	—	—	—	—	—
5132 USD 368 Paola	37,901,624	29,036,925	21,509,750	—	—	—	—	—	—
5133 USD 381 Spearville-Windthors	3,513,427	2,691,682	1,993,923	21,355	21,355	21,355	21,355	21,355	17,510
5134 USD 393 Solomon	3,960,904	2,034,500	2,247,874	20,993	20,993	20,993	20,993	20,993	17,214
5135 USD 402 Augusta	20,036,894	15,350,524	11,371,243	163,176	163,176	163,176	163,176	163,176	133,803
5137 USD 432 Victoria	2,949,847	2,259,916	1,674,083	—	—	—	—	—	—
5138 USD 454 Burlingame Public Schools	3,195,981	2,448,482	1,813,768	5,716	5,716	5,716	5,716	5,716	4,688
5140 USD 463 Udall	4,200,282	3,217,890	2,383,724	39,615	39,615	39,615	39,615	39,615	32,482
5141 USD 467 Wichita County Schools	5,460,892	4,183,660	3,099,139	—	—	—	—	—	—
5142 USD 474 Haviiland	1,349,438	1,033,822	765,827	8,774	8,774	8,774	8,774	8,774	7,195
5143 USD 211 Norton	7,740,900	5,930,403	4,393,079	—	—	—	—	—	—
5144 USD 216 Deerfield	4,221,551	3,234,185	2,395,794	—	—	—	—	—	—
5145 USD 227 Jetmore	3,367,715	2,580,050	1,911,230	3,233	3,233	3,233	3,233	3,233	2,649
5147 USD 232 De Soto	70,345,860	53,892,874	39,922,349	14,540	14,540	14,540	14,540	14,540	11,924
5148 USD 239 North Ottawa County	7,185,661	5,505,028	4,077,972	22,853	22,853	22,853	22,853	22,853	18,737
5149 USD 244 Burlington	12,957,660	9,927,031	7,353,670	—	—	—	—	—	—
5150 USD 257 Iola	14,561,155	11,155,490	8,263,678	—	—	—	—	—	—
5151 USD 274 Oakley	4,776,873	3,659,624	2,710,948	—	—	—	—	—	—
5152 USD 282 West Elk	7,879,772	6,036,795	4,471,891	18,796	18,796	18,796	18,796	18,796	15,414
5153 USD 283 Elk Valley	2,632,902	2,017,100	1,494,212	23,876	23,876	23,876	23,876	23,876	19,578
5154 USD 299 Sylvan Grove	2,646,163	2,027,260	1,501,738	—	—	—	—	—	—
5155 USD 311 Pretty Prairie	3,555,798	2,724,143	2,017,969	21,867	21,867	21,867	21,867	21,867	17,929
5156 USD 315 Colby	10,354,117	7,932,423	5,876,120	64,339	64,339	64,339	64,339	64,339	52,759
5157 USD 326 Logan	2,118,032	1,622,652	1,202,015	—	—	—	—	—	—
5158 USD 331 Kingman-Norwich	9,904,388	7,587,880	5,620,891	—	—	—	—	—	—
5159 USD 333 Concordia	15,163,769	11,617,160	8,605,670	—	—	—	—	—	—
5160 USD 347 Kinsley-Offlerle	4,325,392	3,313,739	2,454,726	—	—	—	—	—	—
5161 USD 356 Conway Springs	5,556,393	4,256,824	3,153,338	—	—	—	—	—	—
5162 USD 377 Atchison Co Community	6,442,256	4,935,496	3,656,079	—	—	—	—	—	—
5163 USD 395 LaCrosse	3,719,942	2,849,896	2,111,124	—	—	—	—	—	—
5164 USD 412 Hoxie Community Schools	3,859,315	2,956,671	2,190,220	—	—	—	—	—	—
5166 USD 429 Troy	3,477,145	2,663,886	1,973,333	19,757	19,757	19,757	19,757	19,757	16,202
5167 USD 430 South Brown County	7,672,673	5,878,134	4,354,359	6,627	6,627	6,627	6,627	6,627	5,437
5168 USD 431 Hoisington	6,991,406	5,356,207	3,967,730	74,861	74,861	74,861	74,861	74,861	61,384
5171 USD 444 Little River	4,015,035	3,075,971	2,278,594	12,593	12,593	12,593	12,593	12,593	10,327
5172 USD 447 Cherryvale	9,449,321	7,239,247	5,362,634	—	—	—	—	—	—
5173 USD 452 Stanton Co	4,800,310	3,677,580	2,724,249	—	—	—	—	—	—
5174 USD 460 Hesston	7,870,514	6,029,702	4,466,637	—	—	—	—	—	—
5175 USD 462 Central	4,283,772	3,281,853	2,431,106	—	—	—	—	—	—
5176 USD 469 Lansing	20,153,913	15,440,174	11,437,653	262,786	262,786	262,786	262,786	262,786	215,484
5185 USD 229 Blue Valley	279,000,091	213,745,582	158,336,807	3,034,776	3,034,776	3,034,776	3,034,776	3,034,776	2,488,517
5186 USD 237 Smith Center	4,682,039	3,586,971	2,657,129	—	—	—	—	—	—
5187 USD 240 Twin Valley	6,388,292	4,894,153	3,625,453	39,252	39,252	39,252	39,252	39,252	32,189
5188 USD 271 Stockton	3,325,762	2,547,909	1,887,421	—	—	—	—	—	—
5189 USD 291 Grinnell	1,262,278	967,048	716,362	349	349	349	349	349	289
5190 USD 297 St Francis Schools	3,576,316	2,739,862	2,029,614	—	—	—	—	—	—
5191 USD 309 Nickerson	12,471,982	9,554,947	7,078,040	125,708	125,708	125,708	125,708	125,708	103,080
5192 USD 310 Fairfield	4,718,655	3,615,023	2,677,909	96,440	96,440	96,440	96,440	96,440	79,081
5193 USD 313 Buhler	20,528,243	15,726,953	11,650,091	—	—	—	—	—	—
5195 USD 323 Rock Creek	8,893,414	6,813,360	5,047,148	26,784	26,784	26,784	26,784	26,784	21,963
5196 USD 341 Oskaloosa	4,947,523	3,790,362	2,807,795	—	—	—	—	—	—
5197 USD 351 Macksville	3,951,730	3,027,471	2,242,667	7,027	7,027	7,027	7,027	7,027	5,760
5198 USD 353 Wallington	16,674,683	12,774,691	9,463,137	—	—	—	—	—	—
5199 USD 355 Ellinwood	4,992,730	3,824,995	2,833,450	71,129	71,129	71,129	71,129	71,129	58,325
5200 USD 362 Prairie View	14,149,293	10,839,956	8,029,939	270,125	270,125	270,125	270,125	270,125	221,502
5201 USD 369 Burrtion	3,523,436	2,699,350	1,999,604	22,428	22,428	22,428	22,428	22,428	18,392
5202 USD 392 Osborne County	3,589,160	2,749,702	2,036,903	15,127	15,127	15,127	15,127	15,127	12,404
5203 USD 400 Smoky Valley	9,570,344	7,331,964	5,431,316	—	—	—	—	—	—
5204 USD 405 Lyons	14,174,064	10,858,934	8,043,998	5,454	5,454	5,454	5,454	5,454	4,473
5205 USD 408 Marion	5,809,365	4,450,630	3,296,904	—	—	—	—	—	—
5206 USD 410 Durham Hillsboro Lehigh	6,711,493	5,141,762	3,808,875	—	—	—	—	—	—
5207 USD 416 Louisburg	14,485,172	11,097,278	8,220,556	—	—	—	—	—	—
5208 USD 423 Moundridge	4,054,320	3,106,067	2,300,888	120,453	120,453	120,453	120,453	120,453	98,774
5210 USD 428 Great Bend	43,902,575	33,634,331	24,915,381	60,757	60,757	60,757	60,757	60,757	49,821
5212 USD 434 Santa Fe Trail	10,531,524	8,068,337	5,976,800	59,259	59,259	59,259	59,259	59,259	48,595
5213 USD 436 Caney Valley	8,337,175	6,387,217	4,731,474	35,770	35,770	35,770	35,770	35,770	29,334
5214 USD 450 Shawnee Heights	38,933,033	29,827,100	22,095,090	1,498	1,498	1,498	1,498	1,498	1,227
5215 USD 466 Scott Co	10,115,240	7,749,417	5,740,553	12,843	12,843	12,843	12,843	12,843	10,531
5216 USD 473 Chapman	12,290,322	9,415,775	6,974,945	123,412	123,412	123,412	123,412	123,412	101,195
5217 USD 476 Copeland	1,774,396	1,359,388	1,006,997	—	—	—	—	—	—
5218 USD 481 Rural Vista	3,946,725	3,023,637	2,239,827	—	—	—	—	—	—
5219 USD 241 Wallace County Schools	2,935,668	2,249,054	1,666,037	7,414	7,414	7,414	7,414	7,414	6,078
5220 USD 243 Lebo-Waverly	7,648,819	5,859,859	4,340,821	—	—	—	—	—	—
5222 USD 307 Ell-Saline	5,007,576	3,836,369	2,841,876	—	—	—	—	—	—
5223 USD 339 Jefferson County North	5,328,192	4,081,997	3,023,830	—	—	—	—	—	—
5226 USD 272 Waconda	3,651,632	2,797,563	2,072,357	25,798	25,798	25,798	25,798	25,798	21,155
5227 USD 275 Triplains	1,256,940	962,958	713,333	5,879	5,879	5,879	5,879	5,879	4,818
5228 USD 292 Wheatland	1,908,097	1,461,818	1,082,874	15,576	15,576	15,576	15,576	15,576	12,773
5229 USD 294 Oberlin	4,870,706	3,731,511	2,764,200	—	—	—	—	—	—
5230 USD 312 Haven	10,364,710	7,940,539	5,882,131	20,219	20,219	20,219	20,219	20,219	16,580
5231 USD 336 Holton	19,906,112	15,250,330	11,297,022	157,197	157,197	157,197	157,197	157,197	128,904
5233 USD 437 Auburn-Washburn	66,319,314	50,808,085	37,637,222	2,109	2,109	2,109	2,109	2,109	1,731
5235 USD 479 Crest	2,942,257	2,254,102	1,669,776	—	—	—	—	—	—
5236 USD 330 Mission Valley	6,966,634	5,337,229	3,953,671	23,202	23,202	23,202	23,202	23,202	19,026
5237 USD 334 Southern Cloud County	3,504,169	2,684,589	1,988,669	—	—	—	—	—	—
5238 USD 387 Attoona-Midway	2,531,396	1,939,335	1,436,606	—	—	—	—	—	—
5239 USD 401 Chase Raymond	2,390,772	1,831,601	1,356,800	22,528	22,528	22,528	22,528	22,528	18,473
5240 USD 494 Syracuse	5,378,736	4,120,719	3,052,515	—	—	—	—	—	—
5241 USD 300 Commanche County	2,960,273	2,267,904	1,680,000	39,627	39,627	39,627	39,627	39,627	32,494
5250 USD 306 Se of Saline	7,577,839	5,805,481	4,300,539	—	—	—	—	—	—
5251 USD 384 Blue Valley	2,693,538	2,063,555	1,528,624	19,083	19,083	19,083	19,083	19,083	15,650
5267 USD 397 Centre	2,527,893	1,936,651	1,434,618	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
115,035	115,035	115,035	115,035	21,527	—
348,947	348,947	348,947	348,947	89,706	—
287,531	287,531	287,531	287,531	33,412	—
324,152	324,152	324,152	324,152	58,045	—
1,042,971	1,042,971	1,042,971	1,042,971	146,563	—
93,341	93,341	93,341	93,341	10,846	—
105,229	105,229	105,229	105,229	12,228	—
532,317	532,317	532,317	532,317	61,856	—
78,880	78,880	78,880	78,880	9,526	—
84,907	84,907	84,907	84,907	9,866	—
111,588	111,588	111,588	111,588	12,967	—
171,489	171,489	171,489	171,489	38,512	—
35,850	35,850	35,850	35,850	4,166	—
222,188	222,188	222,188	222,188	37,459	—
116,034	116,034	116,034	116,034	16,217	—
89,470	89,470	89,470	89,470	10,397	—
1,868,866	1,868,866	1,868,866	1,868,866	217,166	—
190,900	190,900	190,900	190,900	22,183	—
408,134	408,134	408,134	408,134	92,391	—
412,567	412,567	412,567	412,567	66,046	—
132,597	132,597	132,597	132,597	19,416	—
209,341	209,341	209,341	209,341	24,326	—
69,948	69,948	69,948	69,948	8,128	—
80,934	80,934	80,934	80,934	16,887	—
94,466	94,466	94,466	94,466	10,977	—
275,076	275,076	275,076	275,076	31,964	—
87,309	87,309	87,309	87,309	31,993	—
284,683	284,683	284,683	284,683	48,249	—
495,324	495,324	495,324	495,324	122,640	—
125,983	125,983	125,983	125,983	22,429	—
155,129	155,129	155,129	155,129	23,316	—
211,314	211,314	211,314	211,314	52,820	—
99,576	99,576	99,576	99,576	12,097	—
103,853	103,853	103,853	103,853	12,999	—
92,377	92,377	92,377	92,377	10,734	—
203,839	203,839	203,839	203,839	23,686	—
185,739	185,739	185,739	185,739	21,583	—
106,667	106,667	106,667	106,667	12,395	—
258,726	258,726	258,726	258,726	35,476	—
180,248	180,248	180,248	180,248	58,051	—
227,592	227,592	227,592	227,592	39,463	—
117,363	117,363	117,363	117,363	16,143	—
535,425	535,425	535,425	535,425	62,218	—
7,412,146	7,412,146	7,412,146	7,412,147	861,308	—
131,476	131,476	131,476	131,476	20,268	—
169,717	169,717	169,717	169,717	19,721	—
90,851	90,851	90,851	90,851	12,314	—
33,535	33,535	33,535	33,535	3,897	—
121,471	121,471	121,471	121,471	32,736	—
331,341	331,341	331,341	331,341	38,503	—
125,360	125,360	125,360	125,360	14,567	—
801,267	801,267	801,267	801,267	273,206	—
236,270	236,270	236,270	236,270	27,455	—
153,332	153,332	153,332	153,332	33,223	—
104,985	104,985	104,985	104,985	12,199	—
1,053,673	1,053,673	1,053,673	1,053,673	552,232	—
132,641	132,641	132,641	132,641	15,413	—
375,902	375,902	375,902	375,902	43,681	—
93,607	93,607	93,607	93,607	10,877	—
95,353	95,353	95,353	95,353	11,080	—
323,161	323,161	323,161	323,161	86,050	—
376,560	376,560	376,560	376,560	43,757	—
200,565	200,565	200,565	200,565	55,844	—
181,286	181,286	181,286	181,286	23,164	—
424,127	424,127	424,127	424,127	76,948	—
107,710	107,710	107,710	107,710	12,516	—
1,166,352	1,166,352	1,166,352	1,166,352	135,533	—
279,789	279,789	279,789	279,789	32,512	—
221,492	221,492	221,492	221,492	25,738	—
1,034,327	1,034,327	1,034,327	1,034,327	120,191	—
268,730	268,730	268,730	268,730	31,227	—
326,515	326,515	326,515	326,515	37,942	—
47,814	47,814	47,814	47,814	6,030	—
123,187	123,187	123,187	123,187	27,216	—
77,991	77,991	77,991	77,991	9,063	—
212,616	212,616	212,616	212,616	31,328	—
157,048	157,048	157,048	157,048	35,151	—
142,839	142,839	142,839	142,839	17,501	—
97,012	97,012	97,012	97,012	11,273	—
33,393	33,393	33,393	33,393	3,880	—
50,692	50,692	50,692	50,692	5,891	—
163,372	163,372	163,372	163,372	42,895	—
275,357	275,357	275,357	275,357	31,997	—
528,842	528,842	528,842	528,842	61,453	—
1,761,894	1,761,894	1,761,894	1,761,894	204,736	—
79,202	79,202	79,202	79,202	9,932	—
185,081	185,081	185,081	185,081	21,507	—
119,143	119,143	119,143	119,143	32,176	—
109,399	109,399	109,399	109,399	42,377	—
63,515	63,515	63,515	63,515	7,381	—
148,113	148,113	148,113	148,113	20,883	—
78,645	78,645	78,645	78,645	9,139	—
233,333	233,333	233,333	233,333	49,643	—
71,559	71,559	71,559	71,559	8,315	—
72,974	72,974	72,974	72,974	12,573	—

**Kansas Public Employees Retirement System
Cost-Sharing Multiple-Employer Defined Benefit Pension Plan
State/School Group**

Schedule of Net pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year						There- after
	1% Decrease	Current discount	1% Increase	2015	2016	2017	2018	2019		
	(7.00)%	rate (8.00)%	(9.00)%							
5268 USD 220 Ashland	\$ 2,905,809	2,226,178	1,649,091	1,061	1,061	1,061	1,061	869	—	
5270 USD 224 Clifton-Clyde	3,715,021	2,846,126	2,108,331	—	—	—	—	—	—	
5271 USD 225 Fowler	2,353,739	1,803,230	1,335,783	—	—	—	—	—	—	
5272 USD 230 Spring Hill	30,239,961	23,167,226	17,161,639	332,916	332,916	332,916	332,916	272,993	—	
5274 USD 249 Frontenac	8,203,140	6,284,532	4,655,407	—	—	—	—	—	—	
5275 USD 263 Mulvane	20,077,429	15,381,579	11,394,247	—	—	—	—	—	—	
5276 USD 264 Clearwater	11,590,289	8,879,471	6,577,666	—	—	—	—	—	—	
5278 USD 293 Quinter	3,350,951	2,567,207	1,901,716	5,629	5,629	5,629	5,629	4,616	—	
5280 USD 308 Hutchinson	58,216,262	44,600,232	33,038,617	—	—	—	—	—	—	
5281 USD 316 Golden Plains	2,190,095	1,677,860	1,242,912	—	—	—	—	—	—	
5283 USD 325 Phillipsburg	6,133,234	4,698,750	3,480,704	—	—	—	—	—	—	
5284 USD 340 Jefferson West	7,967,766	6,104,209	4,521,829	6,216	6,216	6,216	6,216	5,095	—	
5285 USD 344 Pleasanton	4,031,633	3,088,687	2,288,013	6,690	6,690	6,690	6,690	5,485	—	
5286 USD 350 St John-Hudson	4,427,399	3,391,887	2,512,616	36,482	36,482	36,482	36,482	29,914	—	
5287 USD 357 Belle Plaine	7,025,520	5,382,342	3,987,090	—	—	—	—	—	—	
5288 USD 358 Oxford	3,850,057	2,949,578	2,184,966	6,128	6,128	6,128	6,128	5,025	—	
5289 USD 366 Woodson	5,109,916	3,914,773	2,899,955	25,324	25,324	25,324	25,324	20,765	—	
5291 USD 374 Sublette	7,507,944	5,751,933	4,260,873	—	—	—	—	—	—	
5292 USD 375 Circle	20,221,890	15,492,252	11,476,231	—	—	—	—	—	—	
5293 USD 388 Ellis	4,475,858	3,429,013	2,540,118	10,634	10,634	10,634	10,634	8,718	—	
5294 USD 407 Russell County	9,768,435	7,483,725	5,543,736	7,164	7,164	7,164	7,164	5,874	—	
5295 USD 411 Goessel	2,974,202	2,278,575	1,687,905	—	—	—	—	—	—	
5296 USD 435 Abilene	14,990,116	11,484,122	8,507,120	—	—	—	—	—	—	
5297 USD 461 Neodesha	8,162,771	6,253,605	4,632,497	13,642	13,642	13,642	13,642	11,185	—	
5298 USD 468 Healy	1,274,122	976,121	723,084	—	—	—	—	—	—	
5299 USD 471 Dexter	2,113,528	1,619,201	1,199,459	4,356	4,356	4,356	4,356	3,571	—	
5300 USD 484 Fredonia	7,508,195	5,752,125	4,261,015	3,582	3,582	3,582	3,582	2,938	—	
5302 USD 489 Hays	38,005,716	29,116,671	21,568,824	—	—	—	—	—	—	
5303 USD 490 El Dorado	48,465,760	37,130,246	27,505,058	200,669	200,669	200,669	200,669	164,546	—	
5304 USD 491 Eudora	15,788,403	12,095,700	8,960,159	69,918	69,918	69,918	69,918	57,334	—	
5305 USD 492 Flinthills	3,237,601	2,480,368	1,837,388	50,685	50,685	50,685	50,685	41,562	—	
5306 USD 495 Fort Larned	15,746,949	12,063,942	8,936,634	—	—	—	—	—	—	
5307 USD 496 Pawnee Heights	1,654,457	1,267,501	938,929	—	—	—	—	—	—	
5308 USD 497 Lawrence	129,775,274	99,422,518	73,649,447	632,446	632,446	632,446	632,446	518,608	—	
5309 USD 499 Galena	9,021,944	6,911,828	5,120,091	45,992	45,992	45,992	45,992	37,715	—	
5310 USD 502 Lewis	1,242,261	951,712	705,002	6,852	6,852	6,852	6,852	5,619	—	
5312 USD 345 Seaman	43,741,016	33,510,559	24,823,694	—	—	—	—	—	—	
5313 USD 438 Skyline	4,642,088	3,556,363	2,634,456	275	275	275	275	223	—	
5314 USD 501 Topeka Public Schools	181,349,855	138,934,472	102,918,809	707,382	707,382	707,382	707,382	580,052	—	
5316 USD 208 Trego County	4,378,856	3,354,698	2,485,067	—	—	—	—	—	—	
5317 USD 246 Arma	6,046,741	4,632,487	3,431,618	—	—	—	—	—	—	
5318 USD 247 Cherokee	8,376,709	6,417,506	4,753,910	44,470	44,470	44,470	44,470	36,463	—	
5319 USD 248 Girard	9,631,231	7,378,611	5,465,870	—	—	—	—	—	—	
5320 USD 426 Pike Valley	3,208,659	2,458,195	1,820,963	4,630	4,630	4,630	4,630	3,799	—	
5321 USD 498 Valley Heights	4,818,243	3,691,318	2,734,426	46,566	46,566	46,566	46,566	38,186	—	
5322 USD 504 Oswego	5,542,047	4,245,834	3,145,196	—	—	—	—	—	—	
5324 USD 500 Kansas City	285,492,808	218,719,737	162,021,523	2,248,702	2,248,702	2,248,702	2,248,702	1,843,936	—	
5329 USD 245 Leroy-Gridley	2,838,833	2,174,867	1,611,081	—	—	—	—	—	—	
5330 USD 493 Columbus	13,752,276	10,535,797	7,804,627	88,627	88,627	88,627	88,627	72,675	—	
5331 USD 503 Parsons	14,351,304	10,994,720	8,144,584	—	—	—	—	—	—	
5332 USD 506 Labette County	15,088,453	11,559,459	8,562,927	20,918	20,918	20,918	20,918	17,153	—	
5333 USD 505 Chetopa	5,546,551	4,249,284	3,147,752	—	—	—	—	—	—	
5337 USD 207 Fort Leavenworth	18,113,950	13,877,332	10,279,943	—	—	—	—	—	—	
5366 USD 508 Baxter Springs	11,780,790	9,025,416	6,685,778	—	—	—	—	—	—	
5367 USD 507 Satanta	4,337,403	3,322,940	2,461,542	—	—	—	—	—	—	
5368 USD 101 Erie-St Paul	6,382,620	4,889,808	3,622,234	95,117	95,117	95,117	95,117	77,997	—	
5405 USD 511 Attica	1,891,916	1,449,421	1,073,691	4,269	4,269	4,269	4,269	3,498	—	
5409 USD 200 Greeley Co	2,809,474	2,152,374	1,594,419	—	—	—	—	—	—	
5410 USD 509 South Haven	2,939,588	2,252,057	1,668,261	—	—	—	—	—	—	
5430 USD 512 Shawnee Mission	316,255,646	242,287,546	179,479,903	—	—	—	—	—	—	
5436 USD 102 Cimarron-Ensign	7,396,096	5,666,245	4,197,397	—	—	—	—	—	—	
5590 USD 103 Cheylin	1,982,829	1,519,071	1,125,286	—	—	—	—	—	—	
5696 Kansas State H S Activities Assoc	2,752,257	2,108,540	1,561,948	—	—	—	—	—	—	
9291 USD 105 Rawlins County	4,199,531	3,217,315	2,383,298	17,873	17,873	17,873	17,873	14,654	—	
9302 USD 106 Western Plains	2,290,267	1,754,603	1,299,761	32,538	32,538	32,538	32,538	26,680	—	
9332 USD 107 Rock Hills	3,616,935	2,770,981	2,052,666	—	—	—	—	—	—	
9333 USD 108 Washington County	4,439,743	3,401,344	2,519,622	—	—	—	—	—	—	
9335 USD 109 Republic County	5,005,241	3,834,580	2,840,550	—	—	—	—	—	—	
9389 USD 110 Thunder Ridge	3,838,797	2,940,952	2,178,576	12,094	12,094	12,094	12,094	9,917	—	
9410 USD 111 Doniphan West	4,656,183	3,567,162	2,642,455	—	—	—	—	—	—	
9444 USD 114 Riverside	7,236,205	5,543,750	4,106,657	—	—	—	—	—	—	
9445 USD 112 Central Plains	8,131,410	6,229,579	4,614,699	—	—	—	—	—	—	
9446 USD 113 Prairie Hills	13,132,647	10,061,091	7,452,978	—	—	—	—	—	—	
9461 USD 115 Nemaha Central Schools	8,730,354	6,688,437	4,954,609	—	—	—	—	—	—	
Total other employers	5,645,237,509	4,324,889,562	3,203,758,395	20,123,419	20,123,419	20,123,419	20,123,419	16,501,202	—	
Total State/School group	\$ 8,340,677,737	6,389,901,214	4,733,461,841	22,052,722	22,052,722	22,052,722	22,052,722	18,083,226	—	

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
77,198	77,198	77,198	77,198	8,971	—
101,616	101,616	101,616	101,616	13,866	—
73,427	73,427	73,427	73,427	16,200	—
803,380	803,380	803,380	803,380	93,355	—
254,026	254,026	254,026	254,026	54,921	—
624,879	624,879	624,879	624,879	137,001	—
310,051	310,051	310,051	310,051	37,532	—
89,024	89,024	89,024	89,024	10,345	—
1,651,373	1,651,373	1,651,373	1,651,373	265,620	—
98,522	98,522	98,522	98,522	39,840	—
199,760	199,760	199,760	199,760	49,124	—
211,678	211,678	211,678	211,678	24,597	—
107,108	107,108	107,108	107,108	12,446	—
117,622	117,622	117,622	117,622	13,668	—
197,954	197,954	197,954	197,954	30,960	—
102,284	102,284	102,284	102,284	11,886	—
135,754	135,754	135,754	135,754	15,775	—
241,598	241,598	241,598	241,598	57,727	—
647,513	647,513	647,513	647,513	152,856	—
118,909	118,909	118,909	118,909	13,818	—
259,516	259,516	259,516	259,516	30,156	—
110,767	110,767	110,767	110,767	35,216	—
434,285	434,285	434,285	434,285	75,832	—
216,859	216,859	216,859	216,859	25,199	—
61,232	61,232	61,232	61,232	26,388	—
56,150	56,150	56,150	56,150	6,525	—
199,469	199,469	199,469	199,469	23,179	—
1,142,476	1,142,476	1,142,476	1,142,476	226,210	—
1,287,581	1,287,581	1,287,581	1,287,581	149,620	—
419,448	419,448	419,448	419,448	48,741	—
86,013	86,013	86,013	86,013	9,995	—
461,006	461,006	461,006	461,006	83,593	—
44,478	44,478	44,478	44,478	5,539	—
3,447,717	3,447,717	3,447,717	3,447,717	400,632	—
239,684	239,684	239,684	239,684	27,852	—
33,003	33,003	33,003	33,003	3,835	—
1,174,416	1,174,416	1,174,416	1,174,416	145,166	—
123,326	123,326	123,326	123,326	14,331	—
4,817,890	4,817,890	4,817,890	4,817,890	559,850	—
202,151	202,151	202,151	202,151	83,889	—
165,448	165,448	165,448	165,448	22,609	—
222,543	222,543	222,543	222,543	25,860	—
266,929	266,929	266,929	266,929	38,801	—
85,244	85,244	85,244	85,244	9,906	—
128,005	128,005	128,005	128,005	14,875	—
147,272	147,272	147,272	147,272	17,142	—
7,584,637	7,584,637	7,584,637	7,584,637	881,352	—
166,555	166,555	166,555	166,555	83,494	—
365,354	365,354	365,354	365,354	42,455	—
442,426	442,426	442,426	442,426	94,451	—
400,852	400,852	400,852	400,852	46,580	—
149,875	149,875	149,875	149,875	19,191	—
563,280	563,280	563,280	563,280	123,199	—
365,460	365,460	365,460	365,460	79,406	—
139,606	139,606	139,606	139,606	33,379	—
169,566	169,566	169,566	169,566	19,704	—
50,262	50,262	50,262	50,262	5,841	—
78,982	78,982	78,982	78,982	12,236	—
100,300	100,300	100,300	100,300	27,280	—
10,246,190	10,246,190	10,246,190	10,246,190	2,488,634	—
198,900	198,900	198,900	198,900	24,807	—
53,813	53,813	53,813	53,813	7,051	—
80,707	80,707	80,707	80,707	14,721	—
111,568	111,568	111,568	111,568	12,964	—
60,845	60,845	60,845	60,845	7,070	—
109,482	109,482	109,482	109,482	22,148	—
190,190	190,190	190,190	190,190	72,941	—
161,043	161,043	161,043	161,043	38,467	—
101,985	101,985	101,985	101,985	11,851	—
130,589	130,589	130,589	130,589	20,025	—
227,988	227,988	227,988	227,988	51,652	—
231,315	231,315	231,315	231,315	37,641	—
427,098	427,098	427,098	427,098	104,673	—
301,881	301,881	301,881	301,881	84,306	—
159,401,304	159,401,304	159,401,304	159,401,305	25,156,283	—
243,638,044	243,638,044	243,638,044	243,638,048	43,831,939	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There-after
	1% Decrease (7.00%)	Current discount rate (8.00%)	1% Increase (9.00%)	2015	2016	2017	2018	2019	
2 Allen County	\$ 3,817,369	2,658,310	1,676,274	—	—	—	—	—	—
3 Anderson County	2,946,698	2,051,999	1,293,947	10,234	10,234	10,234	10,234	8,389	—
4 Atchison County	4,461,697	3,107,003	1,959,210	—	—	—	—	—	—
5 Barber County	2,170,092	1,511,192	952,926	19,152	19,152	19,152	19,152	15,702	—
6 Barton County	7,208,177	5,019,576	3,165,238	—	—	—	—	—	—
7 Bourbon County	2,905,375	2,023,223	1,275,801	7,799	7,799	7,799	7,799	6,393	—
8 Brown County	2,680,712	1,866,774	1,177,148	—	—	—	—	—	—
9 Butler County	15,509,955	10,800,704	6,810,695	—	—	—	—	—	—
10 Chase County	1,836,201	1,278,679	806,308	—	—	—	—	—	—
11 Chautauqua County	1,724,302	1,200,757	757,172	—	—	—	—	—	—
12 Cherokee County	4,597,368	3,201,480	2,018,785	—	—	—	—	—	—
13 Cheyenne County	1,307,747	910,679	574,255	—	—	—	—	—	—
14 Clay County	3,570,047	2,486,082	1,567,671	13,403	13,403	13,403	13,403	10,992	—
15 Cloud County	3,548,290	2,470,931	1,558,117	6,957	6,957	6,957	6,957	5,702	—
16 Coffey County	6,847,738	4,768,576	3,006,963	89,421	89,421	89,421	89,421	73,325	—
17 Comanche County	1,413,759	984,503	620,807	—	—	—	—	—	—
18 Cowley County	5,331,661	3,712,821	2,341,226	54,918	54,918	54,918	54,918	45,032	—
19 Crawford County	13,107,830	9,127,931	5,755,879	—	—	—	—	—	—
20 Dickinson County	4,744,068	3,303,638	2,083,204	34,872	34,872	34,872	34,872	28,594	—
21 Doniphan County	2,443,077	1,701,291	1,072,798	13,298	13,298	13,298	13,298	10,907	—
22 Douglas County	15,926,140	11,090,524	6,993,449	48,215	48,215	48,215	48,215	39,536	—
23 Edwards County	1,597,734	1,112,618	701,593	10,532	10,532	10,532	10,532	8,635	—
24 Elk County	1,443,841	1,005,451	634,016	—	—	—	—	—	—
25 Ellis County	5,775,789	4,022,100	2,536,251	—	—	—	—	—	—
26 Ellsworth County	2,386,748	1,662,065	1,048,063	18,749	18,749	18,749	18,749	15,373	—
27 Finney County	13,665,554	9,516,314	6,000,786	—	—	—	—	—	—
28 Ford County	7,197,378	5,012,055	3,160,496	15,333	15,333	15,333	15,333	12,574	—
29 Franklin County	6,363,948	4,431,678	2,794,522	—	—	—	—	—	—
30 Geary County	8,643,570	6,019,143	3,795,544	—	—	—	—	—	—
31 Gove County	1,462,276	1,018,289	642,111	3,944	3,944	3,944	3,944	3,233	—
32 Graham County	1,979,065	1,378,166	869,042	2,869	2,869	2,869	2,869	2,353	—
33 Gray County	2,408,205	1,677,007	1,057,485	1,313	1,313	1,313	1,313	1,076	—
34 Greenwood County	1,997,853	1,391,250	877,292	—	—	—	—	—	—
35 Hamilton County	1,594,783	1,110,563	700,297	8,704	8,704	8,704	8,704	7,135	—
36 Harper County	4,411,395	3,071,974	1,937,122	20,640	20,640	20,640	20,640	16,923	—
37 Harvey County	5,458,918	3,801,440	2,397,107	—	—	—	—	—	—
38 Jackson County	3,922,550	2,731,556	1,722,461	—	—	—	—	—	—
39 Jefferson County	7,368,522	5,131,235	3,235,648	—	—	—	—	—	—
40 Jewell County	2,416,318	1,682,657	1,061,048	18,061	18,061	18,061	18,061	14,810	—
41 Johnson County	132,571,559	92,319,181	58,214,508	197,614	197,614	197,614	197,614	162,003	—
42 Kearny County	2,108,673	1,468,422	925,955	—	—	—	—	—	—
43 Kingman County	2,620,848	1,825,087	1,150,861	1,357	1,357	1,357	1,357	1,114	—
44 Kiowa County	2,242,081	1,561,323	984,537	—	—	—	—	—	—
45 Labette County	3,517,960	2,449,810	1,544,798	—	—	—	—	—	—
46 Lane County	1,637,944	1,140,619	719,250	10,288	10,288	10,288	10,288	8,439	—
47 Leavenworth County	10,563,867	7,356,385	4,638,780	20,203	20,203	20,203	20,203	16,566	—
48 Lincoln County	1,891,982	1,317,524	830,803	—	—	—	—	—	—
49 Linn County	3,634,224	2,530,773	1,595,852	20,784	20,784	20,784	20,784	17,040	—
50 Logan County	1,110,374	773,234	487,585	1,017	1,017	1,017	1,017	836	—
51 Lyon County	9,230,881	6,428,130	4,053,442	—	—	—	—	—	—
52 McPherson County	7,545,003	5,254,132	3,313,144	6,520	6,520	6,520	6,520	5,345	—
53 Marion County	3,538,286	2,463,965	1,553,724	—	—	—	—	—	—
54 Marshall County	2,957,250	2,059,347	1,298,581	2,280	2,280	2,280	2,280	1,872	—
55 Meade County	2,350,939	1,637,129	1,032,339	—	—	—	—	—	—
56 Miami County	6,597,854	4,594,564	2,897,234	—	—	—	—	—	—
57 Mitchell County	3,574,395	2,489,110	1,569,580	2,042	2,042	2,042	2,042	1,677	—
58 Montgomery County	6,751,730	4,701,718	2,964,804	—	—	—	—	—	—
59 Morris County	1,800,851	1,254,063	790,786	633	633	633	633	518	—
60 Nemaha County	2,937,048	2,045,279	1,289,709	28,595	28,595	28,595	28,595	23,450	—
61 Neosho County	3,122,472	2,174,404	1,371,133	29,610	29,610	29,610	29,610	24,280	—
62 Ness County	1,972,525	1,373,612	866,171	6,977	6,977	6,977	6,977	5,724	—
63 Norton County	3,058,914	2,130,144	1,343,223	—	—	—	—	—	—
64 Osage County	3,785,201	2,635,909	1,662,148	—	—	—	—	—	—
65 Osborne County	2,065,547	1,438,390	907,018	1,888	1,888	1,888	1,888	1,549	—
66 Ottawa County	2,632,125	1,832,939	1,155,812	—	—	—	—	—	—
67 Pawnee County	2,932,488	2,042,103	1,287,707	5,772	5,772	5,772	5,772	4,733	—
68 Phillips County	2,782,589	1,937,718	1,221,884	7,137	7,137	7,137	7,137	5,853	—
69 Pratt County	4,583,193	3,191,609	2,012,561	—	—	—	—	—	—
70 Rawlins County	1,375,423	957,806	603,972	926	926	926	926	758	—
71 Reno County	13,591,603	9,464,817	5,968,313	—	—	—	—	—	—
72 Republic County	2,596,617	1,808,212	1,140,220	—	—	—	—	—	—
73 Rice County	3,334,462	2,322,027	1,464,221	6,439	6,439	6,439	6,439	5,279	—
74 Riley County	11,186,862	7,790,222	4,912,348	34,501	34,501	34,501	34,501	28,288	—
75 Rooks County	2,604,146	1,813,455	1,143,526	5,979	5,979	5,979	5,979	4,900	—
76 Rush County	1,813,383	1,262,790	796,288	5,155	5,155	5,155	5,155	4,226	—
77 Russell County	2,994,155	2,085,047	1,314,786	—	—	—	—	—	—
78 Saline County	13,126,053	9,140,621	5,763,881	85,859	85,859	85,859	85,859	70,404	—
79 Scott County	1,618,661	1,127,191	710,783	22,572	22,572	22,572	22,572	18,511	—
80 Sedgewick County	95,492,963	66,498,663	41,932,644	—	—	—	—	—	—
81 Seward County	7,262,297	5,057,263	3,189,003	14,672	14,672	14,672	14,672	12,029	—
82 Shawnee County	41,416,646	28,841,408	18,186,779	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
212,891	212,891	212,891	212,891	76,886	—
103,994	103,994	103,994	103,994	9,870	—
158,324	158,324	158,324	158,324	15,652	—
76,586	76,586	76,586	76,586	7,269	—
268,785	268,785	268,785	268,785	35,949	—
102,535	102,535	102,535	102,535	9,731	—
118,510	118,510	118,510	118,510	28,582	—
639,915	639,915	639,915	639,915	127,838	—
103,483	103,483	103,483	103,483	37,866	—
74,829	74,829	74,829	74,829	17,235	—
172,289	172,289	172,289	172,289	23,632	—
59,521	59,521	59,521	59,521	15,344	—
125,993	125,993	125,993	125,993	11,958	—
125,225	125,225	125,225	125,225	11,885	—
241,668	241,668	241,668	241,668	22,936	—
61,009	61,009	61,009	61,009	13,849	—
188,163	188,163	188,163	188,163	17,858	—
522,675	522,675	522,675	522,675	93,166	—
167,426	167,426	167,426	167,426	15,890	—
86,220	86,220	86,220	86,220	8,183	—
562,059	562,059	562,059	562,059	53,344	—
56,387	56,387	56,387	56,387	5,352	—
59,309	59,309	59,309	59,309	11,686	—
227,061	227,061	227,061	227,061	38,387	—
84,232	84,232	84,232	84,232	7,994	—
500,035	500,035	500,035	500,035	60,332	—
254,007	254,007	254,007	254,007	24,107	—
254,669	254,669	254,669	254,669	45,980	—
312,423	312,423	312,423	312,423	35,003	—
51,606	51,606	51,606	51,606	4,898	—
69,844	69,844	69,844	69,844	6,629	—
84,989	84,989	84,989	84,989	8,066	—
70,881	70,881	70,881	70,881	6,999	—
56,282	56,282	56,282	56,282	5,342	—
155,685	155,685	155,685	155,685	14,776	—
196,462	196,462	196,462	196,462	21,405	—
147,424	147,424	147,424	147,424	20,512	—
274,967	274,967	274,967	274,967	36,916	—
85,276	85,276	85,276	85,276	8,093	—
4,678,669	4,678,669	4,678,669	4,678,669	444,043	—
85,758	85,758	85,758	85,758	16,360	—
92,494	92,494	92,494	92,494	8,778	—
86,392	86,392	86,392	86,392	13,469	—
132,017	132,017	132,017	132,017	18,227	—
57,806	57,806	57,806	57,806	5,486	—
372,816	372,816	372,816	372,816	35,383	—
77,601	77,601	77,601	77,601	15,216	—
128,258	128,258	128,258	128,258	12,173	—
39,187	39,187	39,187	39,187	3,719	—
338,800	338,800	338,800	338,800	41,598	—
266,275	266,275	266,275	266,275	25,272	—
133,513	133,513	133,513	133,513	18,936	—
104,366	104,366	104,366	104,366	9,905	—
83,902	83,902	83,902	83,902	8,638	—
259,402	259,402	259,402	259,402	43,871	—
126,146	126,146	126,146	126,146	11,972	—
242,323	242,323	242,323	242,323	25,931	—
63,555	63,555	63,555	63,555	6,032	—
103,653	103,653	103,653	103,653	9,838	—
110,197	110,197	110,197	110,197	10,459	—
69,614	69,614	69,614	69,614	6,607	—
116,019	116,019	116,019	116,019	16,862	—
141,539	141,539	141,539	141,539	19,199	—
72,896	72,896	72,896	72,896	6,918	—
113,108	113,108	113,108	113,108	25,393	—
103,492	103,492	103,492	103,492	9,822	—
98,202	98,202	98,202	98,202	9,320	—
169,761	169,761	169,761	169,761	21,923	—
48,541	48,541	48,541	48,541	4,607	—
520,410	520,410	520,410	520,410	78,933	—
101,389	101,389	101,389	101,389	16,690	—
117,679	117,679	117,679	117,679	11,169	—
394,803	394,803	394,803	394,803	37,470	—
91,905	91,905	91,905	91,905	8,722	—
63,997	63,997	63,997	63,997	6,074	—
112,796	112,796	112,796	112,796	15,871	—
463,240	463,240	463,240	463,240	43,965	—
57,125	57,125	57,125	57,125	5,422	—
3,557,695	3,557,695	3,557,695	3,557,695	473,674	—
256,298	256,298	256,298	256,298	24,325	—
1,608,330	1,608,330	1,608,330	1,608,330	258,992	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
83 Sheridan County	\$ 1,653,834	1,151,684	726,228	10,440	10,440	10,440	10,440	8,561	—
84 Sherman County	2,865,412	1,995,394	1,258,253	35,105	35,105	35,105	35,105	28,784	—
85 Smith County	2,523,868	1,757,552	1,108,275	31,668	31,668	31,668	31,668	25,969	—
86 Stanton County	2,522,913	1,756,887	1,107,856	—	—	—	—	—	—
87 Stevens County	3,334,480	2,322,040	1,464,229	—	—	—	—	—	—
88 Sumner County	6,258,413	4,358,186	2,748,179	46,178	46,178	46,178	46,178	37,864	—
89 Thomas County	2,595,415	1,807,375	1,139,692	30,366	30,366	30,366	30,366	24,899	—
90 Wabaunsee County	1,967,824	1,370,338	864,106	1,480	1,480	1,480	1,480	1,215	—
91 Wallace County	932,920	649,660	409,662	7,788	7,788	7,788	7,788	6,388	—
92 Washington County	2,203,674	1,534,578	967,672	—	—	—	—	—	—
93 Wichita County	1,252,513	872,216	550,001	—	—	—	—	—	—
94 Wilson County	2,886,693	2,010,213	1,267,598	—	—	—	—	—	—
95 Woodson County	1,667,602	1,161,272	732,274	7,652	7,652	7,652	7,652	6,276	—
97 City of Abilene	1,698,179	1,182,565	745,700	—	—	—	—	—	—
99 City of Alma	314,732	219,171	138,205	—	—	—	—	—	—
100 City of Almena	58,910	41,023	25,868	—	—	—	—	—	—
102 City of Altoona	93,022	64,778	40,847	8,481	8,481	8,481	8,481	6,956	—
103 City of Anthony	1,639,800	1,141,911	720,065	—	—	—	—	—	—
104 City of Arkansas City	3,007,375	2,094,253	1,320,591	—	—	—	—	—	—
105 City of Arma	522,215	363,656	229,314	1,394	1,394	1,394	1,394	1,143	—
106 City of Ashland	351,584	244,833	154,387	675	675	675	675	552	—
107 City of Atchison	2,674,632	1,862,540	1,174,478	9,679	9,679	9,679	9,679	7,937	—
108 City of Attica	286,948	199,822	126,004	3,408	3,408	3,408	3,408	2,793	—
109 City of Axtell	106,967	74,489	46,971	—	—	—	—	—	—
110 City of Belle Plaine	391,546	272,662	171,935	—	—	—	—	—	—
111 City of Bucklin	124,465	86,674	54,655	—	—	—	—	—	—
112 City of Buhler	386,739	269,314	169,824	97	97	97	97	79	—
113 City of Burlingame	414,983	288,983	182,226	—	—	—	—	—	—
114 City of Burlington	1,734,854	1,208,105	761,805	2,398	2,398	2,398	2,398	1,968	—
116 City of Burton	284,279	197,964	124,832	1,397	1,397	1,397	1,397	1,143	—
117 City of Caney	877,705	611,209	385,416	16,913	16,913	16,913	16,913	13,868	—
118 City of Cawker City	239,156	166,541	105,017	5,348	5,348	5,348	5,348	4,387	—
119 City of Cedar Vale	141,220	98,342	62,012	764	764	764	764	624	—
120 City of Chanute	6,354,563	4,425,142	2,790,401	31,859	31,859	31,859	31,859	26,125	—
122 City of Cherryvale	801,810	558,358	352,089	—	—	—	—	—	—
123 City of Chetopa	522,215	363,656	229,314	—	—	—	—	—	—
124 City of Cimarron	540,314	376,260	237,261	—	—	—	—	—	—
125 City of Clay Center	2,872,871	2,000,588	1,261,528	—	—	—	—	—	—
126 City of Coffeyville	6,174,635	4,299,845	2,711,391	—	—	—	—	—	—
127 City of Colby	3,017,096	2,101,022	1,324,860	1,627	1,627	1,627	1,627	1,333	—
128 City of Colony	64,689	45,048	28,406	960	960	960	960	786	—
129 City of Council Grove	885,535	616,662	388,854	—	—	—	—	—	—
130 City of Dodge City	6,493,380	4,521,810	2,851,357	—	—	—	—	—	—
133 City of Edna	145,233	101,136	63,774	—	—	—	—	—	—
134 City of Effingham	104,404	72,704	45,846	—	—	—	—	—	—
135 City of El Dorado	4,219,131	2,938,086	1,852,695	—	—	—	—	—	—
137 City of Ellinwood	1,165,483	811,610	511,784	—	—	—	—	—	—
138 City of Ellis	650,692	453,124	285,730	6,196	6,196	6,196	6,196	5,078	—
139 City of Ellsworth	1,063,554	740,629	467,025	4,030	4,030	4,030	4,030	3,305	—
140 City of Enterprise	243,468	169,544	106,911	—	—	—	—	—	—
141 City of Erie	344,762	240,082	151,391	—	—	—	—	—	—
142 City of Eudora	1,511,164	1,052,333	663,579	17,499	17,499	17,499	17,499	14,347	—
143 City of Florence	118,102	82,243	51,861	—	—	—	—	—	—
144 City of Fort Scott	2,111,430	1,470,342	927,166	8,981	8,981	8,981	8,981	7,363	—
145 City of Fredonia	1,157,760	806,232	508,393	—	—	—	—	—	—
146 City of Frontenac	1,136,037	791,105	498,854	5,785	5,785	5,785	5,785	4,744	—
147 City of Garden City	9,691,040	6,748,573	4,255,506	19,949	19,949	19,949	19,949	16,360	—
148 City of Garnett	2,591,438	1,804,606	1,137,946	—	—	—	—	—	—
149 City of Gas	128,777	89,677	56,548	434	434	434	434	357	—
150 City of Geneseo	9,650	6,720	4,238	—	—	—	—	—	—
151 City of Girard	1,026,879	715,090	450,921	—	—	—	—	—	—
152 City of Glasco	112,216	78,144	49,276	358	358	358	358	295	—
153 City of Goodland	2,156,942	1,502,035	947,151	—	—	—	—	—	—
155 City of Greensburg	666,016	463,795	292,459	—	—	—	—	—	—
156 City of Grenola	42,932	29,896	18,852	188	188	188	188	156	—
158 City of Hanover	80,526	56,076	35,360	1,127	1,127	1,127	1,127	925	—
159 City of Harper	469,421	326,892	206,131	5,759	5,759	5,759	5,759	4,721	—
160 City of Hays	5,851,896	4,075,099	2,569,671	—	—	—	—	—	—
162 City of Hesston	1,649,910	1,148,952	724,505	1,781	1,781	1,781	1,781	1,460	—
163 City of Hillsboro	1,373,991	956,809	603,344	554	554	554	554	456	—
164 City of Hoisington	1,380,743	961,511	606,309	—	—	—	—	—	—
165 City of Holton	2,166,911	1,508,977	951,529	—	—	—	—	—	—
166 City of Holyrood	150,058	104,496	65,893	4,096	4,096	4,096	4,096	3,356	—
167 City of Horton	700,499	487,808	307,601	—	—	—	—	—	—
168 City of Hugoton	1,553,318	1,081,688	682,089	5,115	5,115	5,115	5,115	4,197	—
169 City of Humboldt	932,585	649,426	409,514	7,822	7,822	7,822	7,822	6,416	—
170 City of Hutchinson	11,127,051	7,748,571	4,886,084	—	—	—	—	—	—
172 City of Iola	5,033,613	3,505,269	2,210,348	58,760	58,760	58,760	58,760	48,181	—
173 City of Jamestown	98,147	68,347	43,098	—	—	—	—	—	—
174 City of Jetmore	337,038	234,704	147,999	7,639	7,639	7,639	7,639	6,265	—
176 City of Johnson City	491,108	341,994	215,654	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
58,366	58,366	58,366	58,366	5,539	—
101,125	101,125	101,125	101,125	9,598	—
89,071	89,071	89,071	89,071	8,454	—
107,750	107,750	107,750	107,750	23,795	—
128,082	128,082	128,082	128,082	19,702	—
220,870	220,870	220,870	220,870	20,962	—
91,596	91,596	91,596	91,596	8,693	—
69,448	69,448	69,448	69,448	6,591	—
32,924	32,924	32,924	32,924	3,125	—
90,617	90,617	90,617	90,617	17,915	—
45,469	45,469	45,469	45,469	5,232	—
108,375	108,375	108,375	108,375	14,997	—
58,852	58,852	58,852	58,852	5,586	—
69,972	69,972	69,972	69,972	13,921	—
23,082	23,082	23,082	23,082	10,875	—
2,134	2,134	2,134	2,134	242	—
3,283	3,283	3,283	3,283	312	—
69,258	69,258	69,258	69,258	14,829	—
191,314	191,314	191,314	191,314	79,920	—
18,430	18,430	18,430	18,430	1,749	—
12,408	12,408	12,408	12,408	1,178	—
94,392	94,392	94,392	94,392	8,959	—
10,127	10,127	10,127	10,127	961	—
4,021	4,021	4,021	4,021	559	—
17,260	17,260	17,260	17,260	4,131	—
5,361	5,361	5,361	5,361	1,209	—
13,649	13,649	13,649	13,649	1,295	—
22,436	22,436	22,436	22,436	7,778	—
61,226	61,226	61,226	61,226	5,811	—
10,033	10,033	10,033	10,033	952	—
30,976	30,976	30,976	30,976	2,940	—
8,440	8,440	8,440	8,440	801	—
4,984	4,984	4,984	4,984	473	—
224,263	224,263	224,263	224,263	21,284	—
30,285	30,285	30,285	30,285	4,314	—
24,759	24,759	24,759	24,759	6,938	—
27,121	27,121	27,121	27,121	8,415	—
113,442	113,442	113,442	113,442	19,506	—
233,063	233,063	233,063	233,063	33,106	—
106,478	106,478	106,478	106,478	10,106	—
2,283	2,283	2,283	2,283	217	—
40,280	40,280	40,280	40,280	10,368	—
248,209	248,209	248,209	248,209	37,367	—
6,862	6,862	6,862	6,862	1,908	—
3,889	3,889	3,889	3,889	518	—
155,271	155,271	155,271	155,271	19,355	—
47,919	47,919	47,919	47,919	9,467	—
22,964	22,964	22,964	22,964	2,179	—
37,535	37,535	37,535	37,535	3,562	—
8,872	8,872	8,872	8,872	1,043	—
17,118	17,118	17,118	17,118	5,213	—
53,331	53,331	53,331	53,331	5,062	—
5,711	5,711	5,711	5,711	1,662	—
74,516	74,516	74,516	74,516	7,072	—
42,938	42,938	42,938	42,938	5,583	—
40,093	40,093	40,093	40,093	3,805	—
342,013	342,013	342,013	342,013	32,460	—
99,671	99,671	99,671	99,671	15,414	—
4,545	4,545	4,545	4,545	431	—
9,646	9,646	9,646	9,646	7,662	—
46,288	46,288	46,288	46,288	11,677	—
3,960	3,960	3,960	3,960	376	—
80,798	80,798	80,798	80,798	11,060	—
25,553	25,553	25,553	25,553	3,908	—
1,515	1,515	1,515	1,515	144	—
2,842	2,842	2,842	2,842	270	—
16,567	16,567	16,567	16,567	1,572	—
207,185	207,185	207,185	207,185	20,142	—
58,228	58,228	58,228	58,228	5,526	—
48,490	48,490	48,490	48,490	4,602	—
56,674	56,674	56,674	56,674	11,141	—
81,200	81,200	81,200	81,200	11,132	—
5,296	5,296	5,296	5,296	503	—
36,841	36,841	36,841	36,841	12,285	—
54,819	54,819	54,819	54,819	5,203	—
32,912	32,912	32,912	32,912	3,124	—
434,923	434,923	434,923	434,923	71,900	—
177,644	177,644	177,644	177,644	16,860	—
4,785	4,785	4,785	4,785	1,411	—
11,895	11,895	11,895	11,895	1,129	—
24,600	24,600	24,600	24,600	7,604	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
	177 City of Junction City	\$ 3,730,780	2,598,012	1,638,251	—	—	—	—	—
179 City of Kingman	1,688,812	1,176,042	741,587	—	—	—	—	—	—
180 City of Kinsley	437,200	304,454	191,982	476	476	476	476	390	—
182 City of La Crosse	488,686	340,307	214,591	—	—	—	—	—	—
184 City of Lakin	815,932	568,193	358,290	—	—	—	—	—	—
185 City of Larned	2,585,676	1,800,593	1,135,416	19,575	19,575	19,575	19,575	16,053	—
186 City of Lawrence	28,707,308	19,990,976	12,605,885	1,925	1,925	1,925	1,925	1,578	—
187 City of Leavenworth	6,289,803	4,380,045	2,761,963	—	—	—	—	—	—
188 City of Liberal	5,854,052	4,076,600	2,570,618	—	—	—	—	—	—
189 City of Lindsborg	1,593,669	1,109,787	699,808	1,907	1,907	1,907	1,907	1,561	—
190 City of Lucas	132,259	92,102	58,077	—	—	—	—	—	—
191 City of Lyons	1,271,761	885,619	558,453	15,132	15,132	15,132	15,132	12,407	—
192 City of Madison	124,553	86,735	54,693	149	149	149	149	123	—
193 City of Marion	803,259	559,368	352,725	4,007	4,007	4,007	4,007	3,283	—
194 City of Marysville	1,457,327	1,014,842	639,938	—	—	—	—	—	—
195 City of Mayetta	34,748	24,198	15,259	92	92	92	92	73	—
196 City of McCune	63,752	44,395	27,995	—	—	—	—	—	—
197 City of Meade	769,536	535,884	337,917	3,036	3,036	3,036	3,036	2,492	—
198 City of Miltonvale	95,867	66,759	42,097	—	—	—	—	—	—
199 City of Minneapolis	1,038,792	723,386	456,152	382	382	382	382	313	—
200 City of Minneola	174,997	121,863	76,844	1,671	1,671	1,671	1,671	1,371	—
201 City of Montezuma	339,530	236,439	149,094	2,817	2,817	2,817	2,817	2,308	—
202 City of Moran	211,548	147,316	92,894	—	—	—	—	—	—
203 City of Morrill	66,280	46,155	29,105	471	471	471	471	385	—
205 City of Mulvane	4,099,438	2,854,735	1,800,136	82,783	82,783	82,783	82,783	67,884	—
206 City of Natoma	53,996	37,601	23,711	390	390	390	390	318	—
207 City of Neodesha	2,154,998	1,500,681	946,298	—	—	—	—	—	—
208 City of Newton	6,394,490	4,452,946	2,807,933	27,390	27,390	27,390	27,390	22,458	—
209 City of Norton	1,533,257	1,067,718	673,280	—	—	—	—	—	—
210 City of Oberlin	714,214	497,359	313,624	3,630	3,630	3,630	3,630	2,977	—
211 City of Olathe	31,225,714	21,744,725	13,711,762	174,268	174,268	174,268	174,268	142,898	—
212 City of Osage City	1,397,375	973,093	613,612	—	—	—	—	—	—
213 City of Osawatimie	2,276,334	1,585,176	999,579	—	—	—	—	—	—
214 City of Oswego	507,792	353,613	222,981	—	—	—	—	—	—
215 City of Ottawa	5,719,831	3,983,133	2,511,679	16,628	16,628	16,628	16,628	13,634	—
216 City of Oxford	319,752	222,666	140,409	—	—	—	—	—	—
217 City of Paola	1,789,610	1,246,235	785,849	—	—	—	—	—	—
218 City of Parsons	3,104,108	2,161,615	1,363,069	34,974	34,974	34,974	34,974	28,678	—
219 City of Peabody	265,014	184,548	116,372	—	—	—	—	—	—
220 City of Phillipsburg	850,945	592,575	373,665	—	—	—	—	—	—
221 City of Pittsburg	6,295,017	4,383,676	2,764,253	8,968	8,968	8,968	8,968	7,352	—
222 City of Pratt	4,722,876	3,288,880	2,073,898	1,064	1,064	1,064	1,064	875	—
224 City of Riley	126,568	88,139	55,578	—	—	—	—	—	—
225 City of Russell	3,210,262	2,235,538	1,409,683	175	175	175	175	145	—
226 City of Sabetha	1,515,583	1,055,410	665,519	7,108	7,108	7,108	7,108	5,830	—
228 City of Sedan	277,828	193,472	121,999	—	—	—	—	—	—
229 City of Seneca	884,368	615,850	388,342	—	—	—	—	—	—
230 City of Sharon Springs	223,478	155,624	98,133	1,146	1,146	1,146	1,146	937	—
231 City of Solomon	216,974	151,095	95,277	—	—	—	—	—	—
232 City of Stafford	504,876	351,582	221,700	8,494	8,494	8,494	8,494	6,967	—
233 City of St John	485,876	338,351	213,357	—	—	—	—	—	—
234 City of St Marys	1,040,948	724,887	457,099	—	—	—	—	—	—
235 City of Topeka	29,165,505	20,310,052	12,807,088	—	—	—	—	—	—
237 City of Ulysses	1,831,870	1,275,664	804,407	—	—	—	—	—	—
239 City of Wakeeney	704,105	490,319	309,185	—	—	—	—	—	—
240 City of Wakefield	70,646	49,196	31,022	—	—	—	—	—	—
242 City of Wamego	1,887,581	1,314,459	828,870	6,269	6,269	6,269	6,269	5,140	—
243 City of Washington	366,872	255,480	161,100	753	753	753	753	618	—
244 City of Waterville	264,289	184,043	116,054	4,365	4,365	4,365	4,365	3,579	—
245 City of Waverly	80,773	56,248	35,469	220	220	220	220	178	—
246 City of Wellington	4,233,288	2,947,945	1,858,911	—	—	—	—	—	—
247 City of Wilson	184,859	128,731	81,175	3,502	3,502	3,502	3,502	2,870	—
248 City of Winfield	6,695,860	4,662,812	2,940,270	—	—	—	—	—	—
249 City of Yates Center	345,168	240,365	151,569	—	—	—	—	—	—
252 Mission Twp Brown County	40,864	28,456	17,944	—	—	—	—	—	—
259 William Newton Memorial Hospital	13,209,707	9,198,775	5,800,615	109,161	109,161	109,161	109,161	89,512	—
260 Anthony Public Library	49,401	34,401	21,693	—	—	—	—	—	—
261 Arkansas City Public Library	99,773	69,479	43,812	—	—	—	—	—	—
262 Cherryvale Public Library	35,561	24,764	15,616	4,629	4,629	4,629	4,629	3,796	—
263 Clay Center Carnegie Library	53,749	37,429	23,602	—	—	—	—	—	—
264 Dodge City Public Library	664,655	462,847	291,862	—	—	—	—	—	—
266 Emporia Public Library	436,564	304,011	191,703	1,368	1,368	1,368	1,368	1,120	—
268 Harper Public Library	15,465	10,770	6,791	94	94	94	94	78	—
269 Hutchinson Public Library	1,120,130	780,028	491,869	871	871	871	871	714	—
270 Independence Public Library	294,336	204,967	129,248	5,100	5,100	5,100	5,100	4,180	—
271 Lawrence Public Library	1,858,700	1,294,348	816,188	6,182	6,182	6,182	6,182	5,072	—
274 Minneapolis Public Library	30,966	21,564	13,598	—	—	—	—	—	—
275 Newton Public Library	330,993	230,494	145,345	1,172	1,172	1,172	1,172	959	—
276 Norton Public Library	94,984	66,144	41,709	3,465	3,465	3,465	3,465	2,843	—
277 Parsons Public Library	223,160	155,402	97,993	—	—	—	—	—	—
280 Topeka/Shawnee County Public Librar	8,090,601	5,634,071	3,552,726	2,531	2,531	2,531	2,531	2,078	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
146,629	146,629	146,629	146,629	24,769	—
64,034	64,034	64,034	64,034	9,292	—
15,429	15,429	15,429	15,429	1,464	—
27,088	27,088	27,088	27,088	9,708	—
35,298	35,298	35,298	35,298	8,062	—
91,253	91,253	91,253	91,253	8,661	—
1,013,128	1,013,128	1,013,128	1,013,128	96,154	—
234,917	234,917	234,917	234,917	31,679	—
257,021	257,021	257,021	257,021	60,955	—
56,243	56,243	56,243	56,243	5,338	—
4,815	4,815	4,815	4,815	561	—
44,883	44,883	44,883	44,883	4,260	—
4,396	4,396	4,396	4,396	417	—
28,348	28,348	28,348	28,348	2,690	—
52,600	52,600	52,600	52,600	5,840	—
1,226	1,226	1,226	1,226	116	—
4,748	4,748	4,748	4,748	2,260	—
27,158	27,158	27,158	27,158	2,578	—
3,930	3,930	3,930	3,930	767	—
36,661	36,661	36,661	36,661	3,479	—
6,176	6,176	6,176	6,176	586	—
11,983	11,983	11,983	11,983	1,137	—
7,720	7,720	7,720	7,720	915	—
2,339	2,339	2,339	2,339	222	—
144,676	144,676	144,676	144,676	13,731	—
1,906	1,906	1,906	1,906	181	—
79,327	79,327	79,327	79,327	9,905	—
225,672	225,672	225,672	225,672	21,418	—
75,174	75,174	75,174	75,174	22,409	—
25,206	25,206	25,206	25,206	2,392	—
1,102,006	1,102,006	1,102,006	1,102,006	104,589	—
50,543	50,543	50,543	50,543	5,684	—
86,602	86,602	86,602	86,602	12,763	—
20,923	20,923	20,923	20,923	4,164	—
201,862	201,862	201,862	201,862	19,158	—
12,490	12,490	12,490	12,490	2,062	—
65,875	65,875	65,875	65,875	8,223	—
109,549	109,549	109,549	109,549	10,397	—
20,729	20,729	20,729	20,729	10,218	—
30,630	30,630	30,630	30,630	3,340	—
222,161	222,161	222,161	222,161	21,085	—
166,678	166,678	166,678	166,678	15,819	—
4,603	4,603	4,603	4,603	536	—
113,295	113,295	113,295	113,295	10,753	—
53,487	53,487	53,487	53,487	5,076	—
10,223	10,223	10,223	10,223	1,276	—
38,589	38,589	38,589	38,589	9,010	—
7,887	7,887	7,887	7,887	749	—
8,873	8,873	8,873	8,873	1,724	—
17,818	17,818	17,818	17,818	1,691	—
24,590	24,590	24,590	24,590	7,730	—
42,485	42,485	42,485	42,485	8,202	—
1,135,423	1,135,423	1,135,423	1,135,423	184,709	—
69,274	69,274	69,274	69,274	9,926	—
28,537	28,537	28,537	28,537	5,380	—
3,160	3,160	3,160	3,160	783	—
66,616	66,616	66,616	66,616	6,322	—
12,948	12,948	12,948	12,948	1,229	—
9,327	9,327	9,327	9,327	885	—
2,851	2,851	2,851	2,851	271	—
157,050	157,050	157,050	157,050	20,450	—
6,524	6,524	6,524	6,524	619	—
279,475	279,475	279,475	279,475	57,826	—
17,185	17,185	17,185	17,185	5,259	—
1,505	1,505	1,505	1,505	187	—
466,192	466,192	466,192	466,192	44,245	—
3,741	3,741	3,741	3,741	1,804	—
7,169	7,169	7,169	7,169	3,328	—
1,255	1,255	1,255	1,255	119	—
3,375	3,375	3,375	3,375	1,390	—
25,144	25,144	25,144	25,144	3,608	—
15,407	15,407	15,407	15,407	1,462	—
546	546	546	546	52	—
39,531	39,531	39,531	39,531	3,752	—
10,388	10,388	10,388	10,388	986	—
65,597	65,597	65,597	65,597	6,226	—
1,117	1,117	1,117	1,117	121	—
11,681	11,681	11,681	11,681	1,109	—
3,352	3,352	3,352	3,352	318	—
9,955	9,955	9,955	9,955	2,452	—
285,530	285,530	285,530	285,530	27,099	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
281 Wichita County Library	\$ 40,227	28,013	17,665	536	536	536	536	441	—
282 Winfield Public Library	199,865	139,180	87,764	651	651	651	651	535	—
289 Highland Cemetery Dist 9	36,640	25,515	16,089	330	330	330	330	268	—
295 Leavenworth Waterworks Board	1,989,669	1,385,551	873,699	—	—	—	—	—	—
297 Clark County	1,091,338	759,978	479,226	7,218	7,218	7,218	7,218	5,919	—
298 Grant Co	3,515,981	2,448,432	1,543,929	—	—	—	—	—	—
299 Decatur County	1,259,689	877,213	553,152	11,266	11,266	11,266	11,266	9,241	—
300 Morton County	2,331,161	1,623,356	1,023,654	18,746	18,746	18,746	18,746	15,372	—
301 Pottawatomie County	5,258,824	3,662,100	2,309,242	27,531	27,531	27,531	27,531	22,575	—
302 Stafford County	2,080,853	1,449,049	913,739	37,110	37,110	37,110	37,110	30,433	—
303 Trego County	2,057,487	1,432,777	903,479	6,549	6,549	6,549	6,549	5,368	—
304 City of Augusta	4,015,360	2,796,186	1,763,215	—	—	—	—	—	—
307 City of Bonner Springs	2,899,595	2,019,198	1,273,263	11,489	11,489	11,489	11,489	9,420	—
308 City of Centralia	91,731	63,879	40,281	534	534	534	534	435	—
309 City of Clifton	87,401	60,864	38,379	—	—	—	—	—	—
310 City of Douglass	382,302	266,225	167,876	3,596	3,596	3,596	3,596	2,948	—
311 City of Elkhart	609,828	424,667	267,786	1,002	1,002	1,002	1,002	820	—
314 City of Herington	977,955	681,021	429,437	—	—	—	—	—	—
315 City of Hiawatha	1,024,670	713,552	449,950	10,958	10,958	10,958	10,958	8,985	—
316 City of Independence	4,574,285	3,185,406	2,008,649	14,088	14,088	14,088	14,088	11,555	—
317 City of La Cygne	366,289	255,074	160,844	—	—	—	—	—	—
318 City of Manhattan	14,211,152	9,896,254	6,240,367	47,600	47,600	47,600	47,600	39,034	—
319 City of McPherson	8,189,067	5,702,640	3,595,964	—	—	—	—	—	—
320 City of Mount Hope	192,053	133,740	84,334	—	—	—	—	—	—
321 City of St Francis	541,321	376,961	237,704	—	—	—	—	—	—
322 City of Salina	14,209,119	9,894,838	6,239,475	125	125	125	125	105	—
323 City of Sedgwick	477,321	332,393	209,600	—	—	—	—	—	—
324 City of Stockton	1,792,385	1,248,168	787,068	9,313	9,313	9,313	9,313	7,636	—
338 Newman Regional Health Center	23,974,623	16,695,265	10,527,680	162,533	162,533	162,533	162,533	133,278	—
341 Pioneer Memorial Library	170,384	118,650	74,818	—	—	—	—	—	—
342 Council Grove Public Library	39,308	27,373	17,261	—	—	—	—	—	—
343 Bradford Memorial Library	250,573	174,492	110,031	—	—	—	—	—	—
345 Fort Scott Public Library	157,569	109,727	69,192	—	—	—	—	—	—
348 Girard Public Library	125,242	87,215	54,996	377	377	377	377	307	—
349 Hillsboro Public Library	39,662	27,619	17,416	502	502	502	502	412	—
350 Jordan Memorial Library	75,842	52,814	33,304	—	—	—	—	—	—
351 Meade Public Library	53,395	37,183	23,447	277	277	277	277	228	—
352 Ottawa Library	390,097	271,653	171,298	1,799	1,799	1,799	1,799	1,477	—
353 Salina Public Library	1,261,139	878,222	553,788	—	—	—	—	—	—
354 Stockton Public Library	29,676	20,665	13,031	—	—	—	—	—	—
355 Wellington Public Library	114,160	79,498	50,130	1,941	1,941	1,941	1,941	1,589	—
361 Garden City Recreation Commission	758,207	527,994	332,942	439	439	439	439	362	—
362 Lawrence/Douglas County Health Dept	2,055,083	1,431,103	902,423	7,691	7,691	7,691	7,691	6,309	—
366 City of Concordia	1,629,690	1,134,871	715,626	—	—	—	—	—	—
367 City of Eureka	613,310	427,092	269,315	—	—	—	—	—	—
368 City of Howard	1,133,669	789,456	497,814	—	—	—	—	—	—
370 City of Lenora	66,704	46,451	29,291	601	601	601	601	495	—
371 City of Pomona	179,203	124,792	78,691	—	—	—	—	—	—
373 City of Syracuse	398,669	277,622	175,063	—	—	—	—	—	—
374 City of Turon	82,894	57,725	36,400	1,742	1,742	1,742	1,742	1,427	—
375 Eudora Twp Douglas County	42,737	29,761	18,767	13	13	13	13	11	—
378 Norton County Hospital	5,876,234	4,092,047	2,580,358	21,929	21,929	21,929	21,929	17,981	—
380 Haskell County	2,758,622	1,921,028	1,211,360	5,707	5,707	5,707	5,707	4,677	—
381 Hodgeman County	1,558,444	1,085,257	684,340	6,651	6,651	6,651	6,651	5,452	—
384 City of Arlington	60,412	42,069	26,528	—	—	—	—	—	—
385 City of Baldwin City	1,451,123	1,010,522	637,214	10,419	10,419	10,419	10,419	8,545	—
387 City of Beloit	2,627,848	1,829,961	1,153,934	—	—	—	—	—	—
388 City of Bennington	70,840	49,331	31,107	—	—	—	—	—	—
389 City of Bird City	86,623	60,322	38,038	—	—	—	—	—	—
391 City of Canton	147,477	102,699	64,760	—	—	—	—	—	—
392 City of Chapman	531,565	370,167	233,419	—	—	—	—	—	—
393 City of Emporia	6,166,063	4,293,876	2,707,627	—	—	—	—	—	—
394 City of Frankfort	168,987	117,678	74,205	633	633	633	633	518	—
395 City of Gardner	5,332,739	3,713,572	2,341,700	68,460	68,460	68,460	68,460	56,135	—
397 City of Mankato	313,230	218,125	137,545	1,179	1,179	1,179	1,179	969	—
398 City of Marquette	153,628	106,982	67,461	—	—	—	—	—	—
399 City of Moline	30,719	21,392	13,489	296	296	296	296	240	—
400 City of Mound City	259,552	180,745	113,974	5,408	5,408	5,408	5,408	4,437	—
401 City of Ness City	319,876	222,753	140,463	2,003	2,003	2,003	2,003	1,644	—
403 City of Osborne	827,933	576,550	363,560	3,559	3,559	3,559	3,559	2,920	—
404 City of Rossville	168,068	117,038	73,802	—	—	—	—	—	—
405 City of Scandia	93,393	65,036	41,010	688	688	688	688	563	—
406 City of Spring Hill	1,557,030	1,084,272	683,719	7,966	7,966	7,966	7,966	6,533	—
407 City of Sterling	1,206,029	839,845	529,589	14,530	14,530	14,530	14,530	11,917	—
409 City of Valley Falls	263,953	183,810	115,906	—	—	—	—	—	—
411 El Dorado Twp Butler County	91,396	63,645	40,133	136	136	136	136	112	—
419 Sumner Regional Medical Center	5,639,341	3,927,081	2,476,334	—	—	—	—	—	—
420 Wilson Medical Center	5,433,555	3,783,778	2,385,970	100,436	100,436	100,436	100,436	82,360	—
421 Port Library	84,379	58,759	37,052	1,961	1,961	1,961	1,961	1,610	—
422 Goodland Public Library	95,744	66,673	42,043	227	227	227	227	189	—
425 Leavenworth Public Library	550,424	383,300	241,701	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
1,420	1,420	1,420	1,420	1,420	135
7,054	7,054	7,054	7,054	7,054	669
1,293	1,293	1,293	1,293	1,293	123
71,192	71,192	71,192	71,192	71,192	7,461
38,515	38,515	38,515	38,515	38,515	3,655
147,199	147,199	147,199	147,199	147,199	30,729
44,456	44,456	44,456	44,456	44,456	4,219
82,270	82,270	82,270	82,270	82,270	7,808
185,592	185,592	185,592	185,592	185,592	17,614
73,437	73,437	73,437	73,437	73,437	6,970
72,612	72,612	72,612	72,612	72,612	6,891
162,184	162,184	162,184	162,184	162,184	30,238
102,331	102,331	102,331	102,331	102,331	9,712
3,237	3,237	3,237	3,237	3,237	307
7,557	7,557	7,557	7,557	7,557	3,960
13,492	13,492	13,492	13,492	13,492	1,281
21,522	21,522	21,522	21,522	21,522	2,043
39,357	39,357	39,357	39,357	39,357	7,250
36,162	36,162	36,162	36,162	36,162	3,432
161,434	161,434	161,434	161,434	161,434	15,321
16,570	16,570	16,570	16,570	16,570	4,215
501,535	501,535	501,535	501,535	501,535	47,600
294,053	294,053	294,053	294,053	294,053	31,566
11,318	11,318	11,318	11,318	11,318	4,367
25,365	25,365	25,365	25,365	25,365	6,946
501,463	501,463	501,463	501,463	501,463	47,593
19,398	19,398	19,398	19,398	19,398	3,690
63,256	63,256	63,256	63,256	63,256	6,004
846,103	846,103	846,103	846,103	846,103	80,302
6,743	6,743	6,743	6,743	6,743	1,167
1,829	1,829	1,829	1,829	1,829	494
14,097	14,097	14,097	14,097	14,097	5,148
6,223	6,223	6,223	6,223	6,223	1,068
4,420	4,420	4,420	4,420	4,420	419
1,400	1,400	1,400	1,400	1,400	133
6,997	6,997	6,997	6,997	6,997	3,799
1,884	1,884	1,884	1,884	1,884	179
13,767	13,767	13,767	13,767	13,767	1,307
44,992	44,992	44,992	44,992	44,992	4,620
2,111	2,111	2,111	2,111	2,111	974
4,029	4,029	4,029	4,029	4,029	382
26,758	26,758	26,758	26,758	26,758	2,540
72,527	72,527	72,527	72,527	72,527	6,883
83,429	83,429	83,429	83,429	83,429	26,707
22,979	22,979	22,979	22,979	22,979	3,147
61,174	61,174	61,174	61,174	61,174	21,154
2,354	2,354	2,354	2,354	2,354	223
7,333	7,333	7,333	7,333	7,333	1,430
16,690	16,690	16,690	16,690	16,690	3,486
2,925	2,925	2,925	2,925	2,925	278
1,508	1,508	1,508	1,508	1,508	143
207,382	207,382	207,382	207,382	207,382	19,682
97,356	97,356	97,356	97,356	97,356	9,240
55,000	55,000	55,000	55,000	55,000	5,220
2,848	2,848	2,848	2,848	2,848	792
51,212	51,212	51,212	51,212	51,212	4,860
122,398	122,398	122,398	122,398	122,398	33,121
3,860	3,860	3,860	3,860	3,860	1,352
3,591	3,591	3,591	3,591	3,591	725
10,810	10,810	10,810	10,810	10,810	5,088
37,326	37,326	37,326	37,326	37,326	17,002
255,427	255,427	255,427	255,427	255,427	51,661
5,964	5,964	5,964	5,964	5,964	566
188,201	188,201	188,201	188,201	188,201	17,862
11,054	11,054	11,054	11,054	11,054	1,049
5,765	5,765	5,765	5,765	5,765	794
1,084	1,084	1,084	1,084	1,084	103
9,160	9,160	9,160	9,160	9,160	869
11,289	11,289	11,289	11,289	11,289	1,071
29,219	29,219	29,219	29,219	29,219	2,773
6,355	6,355	6,355	6,355	6,355	908
3,296	3,296	3,296	3,296	3,296	313
54,950	54,950	54,950	54,950	54,950	5,215
42,563	42,563	42,563	42,563	42,563	4,040
12,647	12,647	12,647	12,647	12,647	3,615
3,225	3,225	3,225	3,225	3,225	306
286,272	286,272	286,272	286,272	286,272	90,435
191,759	191,759	191,759	191,759	191,759	18,199
2,978	2,978	2,978	2,978	2,978	283
3,379	3,379	3,379	3,379	3,379	321
20,746	20,746	20,746	20,746	20,746	2,926

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
427 Wm A Rankin Memorial Library S	66,209	46,106	29,074	115	115	115	115	95	—
428 Pratt Public Library	108,999	75,904	47,864	1,177	1,177	1,177	1,177	965	—
429 Russell Public Library	37,134	25,859	16,306	—	—	—	—	—	—
430 Seneca Free Library	40,987	28,543	17,998	379	379	379	379	312	—
431 City Cowley Co Joint Board of Health	595,989	415,030	261,709	—	—	—	—	—	—
434 City of Mulberry	185,089	128,891	81,276	1,070	1,070	1,070	1,070	875	—
435 City of Atwood	312,576	217,669	137,258	476	476	476	476	390	—
436 City of Lincoln Center	448,547	312,356	196,965	—	—	—	—	—	—
438 Manhattan Public Library	1,904,902	1,326,521	836,476	2,937	2,937	2,937	2,937	2,408	—
439 Junction City/Geary Co Health Dept	961,359	669,464	422,150	—	—	—	—	—	—
440 City of Little River	162,536	113,186	71,372	586	586	586	586	480	—
442 City of Belleville	1,126,741	784,631	494,772	439	439	439	439	362	—
443 City of Lyndon	362,560	252,477	159,206	1,417	1,417	1,417	1,417	1,164	—
445 City of Smith Center	631,144	439,511	277,146	—	—	—	—	—	—
451 Belleville Public Library	93,039	64,790	40,855	314	314	314	314	256	—
452 Chanute Public Library	188,836	131,500	82,921	465	465	465	465	384	—
454 Olathe Public Library	2,026,344	1,411,090	889,804	8,450	8,450	8,450	8,450	6,928	—
458 City of Leoti	319,275	222,334	140,199	—	—	—	—	—	—
459 City of Shawnee	9,327,190	6,495,197	4,095,733	45,273	45,273	45,273	45,273	37,122	—
461 City of Luray	71,193	49,577	31,262	—	—	—	—	—	—
463 City of Strong City	127,911	89,074	56,168	29	29	29	29	22	—
467 Coffeyville Public Library	187,015	130,232	82,122	1,229	1,229	1,229	1,229	1,008	—
468 Great Bend Public Library	269,468	187,650	118,328	—	—	—	—	—	—
473 City of Galva	295,803	205,989	129,892	1,804	1,804	1,804	1,804	1,482	—
474 City of Oakley	1,002,205	697,908	440,086	6,031	6,031	6,031	6,031	4,945	—
475 City of Udall	274,629	191,244	120,594	1,655	1,655	1,655	1,655	1,360	—
478 McPherson Public Library	452,382	315,027	198,649	1,404	1,404	1,404	1,404	1,154	—
479 City of Scranton	199,352	138,823	87,539	845	845	845	845	692	—
480 City of Lenexa	12,696,064	8,841,189	5,575,066	6,517	6,517	6,517	6,517	5,346	—
483 Soldier Twp Shawnee County	811,425	565,054	356,311	1,559	1,559	1,559	1,559	1,276	—
485 Kingman Carnegie Library	82,876	57,713	36,392	123	123	123	123	100	—
486 Lyons Public Library	44,841	31,226	19,690	—	—	—	—	—	—
488 Paola Free Library	109,441	76,212	48,058	—	—	—	—	—	—
552 Hutchinson Recreation Commission	735,495	512,178	322,969	—	—	—	—	—	—
563 City of Haven	452,541	315,137	198,719	—	—	—	—	—	—
565 Coffey County Extension Council	30,789	21,441	13,520	—	—	—	—	—	—
567 Woodson County Extension Council	22,959	15,988	10,082	—	—	—	—	—	—
568 Morrill Free Public Library	123,687	86,132	54,313	1,682	1,682	1,682	1,682	1,377	—
569 City of Macksville	125,773	87,585	55,229	275	275	275	275	223	—
573 City of Columbus	1,038,191	722,967	455,888	—	—	—	—	—	—
574 City of Halstead	1,126,935	784,766	494,857	5,495	5,495	5,495	5,495	4,504	—
578 City of Perry	131,270	91,412	57,643	1,245	1,245	1,245	1,245	1,020	—
579 City of Scott City	1,171,104	815,524	514,252	5,474	5,474	5,474	5,474	4,487	—
587 Monument Twp Logan County	25,858	18,007	11,355	—	—	—	—	—	—
605 City of Cheney	895,592	623,665	393,270	1,501	1,501	1,501	1,501	1,232	—
606 City of Cottonwood Falls	203,700	141,851	89,448	612	612	612	612	502	—
607 City of Oskaloosa	130,704	91,019	57,394	—	—	—	—	—	—
610 K State Research & Extension Dickinsc	46,007	32,038	20,203	—	—	—	—	—	—
611 Finney County Extension Council	30,118	20,973	13,225	235	235	235	235	195	—
628 Kaw Valley Drainage Dist	344,868	240,156	151,437	348	348	348	348	284	—
632 City of Altamont	533,085	371,226	234,087	2,704	2,704	2,704	2,704	2,218	—
633 City of Bushton	57,478	40,026	25,240	92	92	92	92	73	—
635 Irving Twp Brown County	30,630	21,330	13,450	460	460	460	460	379	—
641 City of Moundridge	968,164	674,202	425,138	7,325	7,325	7,325	7,325	6,008	—
648 City of Downs	137,774	95,942	60,499	—	—	—	—	—	—
649 Tecumseh Twp Shawnee County	337,374	234,938	148,147	2,155	2,155	2,155	2,155	1,767	—
650 City of Preston	3,977	2,769	1,746	—	—	—	—	—	—
656 City of Fowler	151,949	105,813	66,723	13,725	13,725	13,725	13,725	11,254	—
666 City of Satanta	228,215	158,923	100,213	2,675	2,675	2,675	2,675	2,196	—
676 City of Mission	2,274,390	1,583,823	998,725	—	—	—	—	—	—
685 City of Claflin	169,129	117,777	74,267	1,292	1,292	1,292	1,292	1,059	—
687 City of Toronto	87,596	60,999	38,465	3,133	3,133	3,133	3,133	2,569	—
706 Fowler Residential Care	801,916	558,432	352,135	—	—	—	—	—	—
708 Stafford County Hospital	1,629,248	1,134,563	715,432	—	—	—	—	—	—
711 City of Kiowa	360,404	250,975	158,260	—	—	—	—	—	—
714 City of Le Roy	127,805	89,000	56,122	520	520	520	520	429	—
717 City of Troy	315,987	220,045	138,756	—	—	—	—	—	—
727 Stafford Co Cemetery Dist 1	89,858	62,575	39,458	978	978	978	978	803	—
735 City of Coldwater	203,435	141,667	89,332	2,228	2,228	2,228	2,228	1,829	—
736 City of Hill City	590,315	411,079	259,218	3,002	3,002	3,002	3,002	2,464	—
737 City of Sylvan Grove	58,821	40,961	25,829	92	92	92	92	73	—
738 City of Thayer	31,638	22,032	13,893	—	—	—	—	—	—
748 City of Clearwater	752,392	523,945	330,388	2,498	2,498	2,498	2,498	2,046	—
758 McPherson County Extension Council	55,216	38,451	24,246	10	10	10	10	11	—
760 League of Kansas Municipalities	798,629	556,143	350,692	—	—	—	—	—	—
769 City of Roeland Park	716,707	499,095	314,719	—	—	—	—	—	—
770 City of Carbondale	290,377	202,210	127,510	—	—	—	—	—	—
774 City of Americus	69,479	48,383	30,509	1,219	1,219	1,219	1,219	998	—
776 City of Tonganoxie	1,419,892	988,774	623,500	14,706	14,706	14,706	14,706	12,057	—
779 Kechi Twp Sedgwick County	23,560	16,407	10,346	—	—	—	—	—	—
790 City of Glen Elder	131,994	91,917	57,961	60	60	60	60	50	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
2,337	2,337	2,337	2,337	2,337	222
3,847	3,847	3,847	3,847	3,847	365
1,361	1,361	1,361	1,361	1,361	163
1,447	1,447	1,447	1,447	1,447	137
22,898	22,898	22,898	22,898	22,898	3,523
6,532	6,532	6,532	6,532	6,532	620
11,031	11,031	11,031	11,031	11,031	1,047
16,254	16,254	16,254	16,254	16,254	1,847
67,227	67,227	67,227	67,227	67,227	6,380
36,533	36,533	36,533	36,533	36,533	5,355
5,736	5,736	5,736	5,736	5,736	544
39,765	39,765	39,765	39,765	39,765	3,774
12,795	12,795	12,795	12,795	12,795	1,214
23,310	23,310	23,310	23,310	23,310	2,961
3,284	3,284	3,284	3,284	3,284	312
6,664	6,664	6,664	6,664	6,664	632
71,513	71,513	71,513	71,513	71,513	6,787
19,788	19,788	19,788	19,788	19,788	8,058
329,172	329,172	329,172	329,172	329,172	31,241
4,639	4,639	4,639	4,639	4,639	1,983
4,514	4,514	4,514	4,514	4,514	428
6,600	6,600	6,600	6,600	6,600	626
9,520	9,520	9,520	9,520	9,520	914
10,439	10,439	10,439	10,439	10,439	991
35,369	35,369	35,369	35,369	35,369	3,357
9,692	9,692	9,692	9,692	9,692	920
15,965	15,965	15,965	15,965	15,965	1,515
7,035	7,035	7,035	7,035	7,035	668
448,065	448,065	448,065	448,065	448,065	42,525
28,637	28,637	28,637	28,637	28,637	2,718
2,925	2,925	2,925	2,925	2,925	278
1,702	1,702	1,702	1,702	1,702	250
4,636	4,636	4,636	4,636	4,636	1,003
30,732	30,732	30,732	30,732	30,732	6,382
16,816	16,816	16,816	16,816	16,816	2,207
1,111	1,111	1,111	1,111	1,111	120
873	873	873	873	873	127
4,365	4,365	4,365	4,365	4,365	414
4,439	4,439	4,439	4,439	4,439	421
38,449	38,449	38,449	38,449	38,449	4,960
39,771	39,771	39,771	39,771	39,771	3,775
4,633	4,633	4,633	4,633	4,633	440
41,330	41,330	41,330	41,330	41,330	3,923
984	984	984	984	984	143
31,607	31,607	31,607	31,607	31,607	3,000
7,189	7,189	7,189	7,189	7,189	682
7,252	7,252	7,252	7,252	7,252	2,601
1,640	1,640	1,640	1,640	1,640	165
1,063	1,063	1,063	1,063	1,063	101
12,171	12,171	12,171	12,171	12,171	1,155
18,813	18,813	18,813	18,813	18,813	1,786
2,028	2,028	2,028	2,028	2,028	193
1,081	1,081	1,081	1,081	1,081	103
34,168	34,168	34,168	34,168	34,168	3,243
13,152	13,152	13,152	13,152	13,152	7,261
11,906	11,906	11,906	11,906	11,906	1,130
2,167	2,167	2,167	2,167	2,167	1,674
5,363	5,363	5,363	5,363	5,363	509
8,054	8,054	8,054	8,054	8,054	764
85,681	85,681	85,681	85,681	85,681	12,055
5,969	5,969	5,969	5,969	5,969	566
3,091	3,091	3,091	3,091	3,091	293
33,443	33,443	33,443	33,443	33,443	6,900
77,668	77,668	77,668	77,668	77,668	21,995
14,699	14,699	14,699	14,699	14,699	2,829
4,510	4,510	4,510	4,510	4,510	428
11,793	11,793	11,793	11,793	11,793	1,582
3,171	3,171	3,171	3,171	3,171	301
7,180	7,180	7,180	7,180	7,180	681
20,833	20,833	20,833	20,833	20,833	1,977
2,076	2,076	2,076	2,076	2,076	197
1,983	1,983	1,983	1,983	1,983	814
26,553	26,553	26,553	26,553	26,553	2,520
1,949	1,949	1,949	1,949	1,949	185
35,220	35,220	35,220	35,220	35,220	8,444
26,303	26,303	26,303	26,303	26,303	3,231
10,483	10,483	10,483	10,483	10,483	1,168
2,452	2,452	2,452	2,452	2,452	233
50,110	50,110	50,110	50,110	50,110	4,756
8,086	8,086	8,086	8,086	8,086	6,027
4,658	4,658	4,658	4,658	4,658	442

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
807 City of De Soto	\$ 1,625,218	1,131,757	713,662	—	—	—	—	—	—
808 City of Hope	51,416	35,804	22,577	1,470	1,470	1,470	1,470	1,204	—
812 City of Baxter Springs	1,283,815	894,013	563,746	1,404	1,404	1,404	1,404	1,154	—
813 Little Walnut Twp Butler County	19,177	13,354	8,421	235	235	235	235	195	—
815 City of Delphos	92,509	64,421	40,622	460	460	460	460	379	—
844 Chapman Public Library	16,296	11,348	7,156	764	764	764	764	625	—
882 City of Bison	30,100	20,961	13,217	1,140	1,140	1,140	1,140	936	—
886 City of Leocompton	66,227	46,119	29,081	—	—	—	—	—	—
887 City of Plainville	488,103	339,901	214,335	—	—	—	—	—	—
895 Abilene Free Public Library	162,253	112,989	71,248	2,443	2,443	2,443	2,443	2,001	—
907 Emporia Recreation Commission	605,409	421,590	265,846	7,699	7,699	7,699	7,699	6,315	—
911 City of Plains	195,870	136,399	86,010	6,470	6,470	6,470	6,470	5,306	—
913 Franklin Twp Edwards County	36,693	25,552	16,112	—	—	—	—	—	—
914 Grasshopper Twp Atchison Co	25,770	17,945	11,316	—	—	—	—	—	—
920 Topeka Twp Shawnee County	45,070	31,386	19,791	—	—	—	—	—	—
936 Atchison Public Recreation Commissio	178,479	124,288	78,373	1,658	1,658	1,658	1,658	1,360	—
937 City of Clyde	109,848	76,495	48,236	—	—	—	—	—	—
938 City of Deerfield	208,525	145,211	91,567	225	225	225	225	184	—
939 City of Eskridge	168,775	117,530	74,112	—	—	—	—	—	—
940 City of Louisburg	1,128,897	786,133	495,719	8,060	8,060	8,060	8,060	6,610	—
953 City of Lewis	86,906	60,519	38,162	1,457	1,457	1,457	1,457	1,193	—
957 City of Alta Vista	77,026	53,639	33,824	—	—	—	—	—	—
958 Lyons Recreation Commission	108,893	75,830	47,817	24	24	24	24	17	—
959 Stanton County Recreation Commissio	76,337	53,159	33,521	989	989	989	989	809	—
971 Kiowa County Extension Council	27,042	18,831	11,875	371	371	371	371	307	—
978 City of Lebo	163,685	113,986	71,877	16	16	16	16	11	—
982 Graham County Hospital	3,794,091	2,642,100	1,666,052	—	—	—	—	—	—
983 Liberal Memorial Library	329,155	229,214	144,538	6,130	6,130	6,130	6,130	5,027	—
1000 Kinsley Library	42,454	29,564	18,643	50	50	50	50	39	—
1019 Frank Carlson Library	65,573	45,663	28,794	—	—	—	—	—	—
1020 Hoisington City Library	39,220	27,312	17,222	—	—	—	—	—	—
1042 Augusta Public Library	128,283	89,332	56,331	—	—	—	—	—	—
1061 Hill Top House Nursing Home	1,152,086	802,281	505,901	6,172	6,172	6,172	6,172	5,061	—
1069 City of Merriam	3,008,718	2,095,188	1,321,181	7,835	7,835	7,835	7,835	6,426	—
1072 City of Caldwell	376,081	261,892	165,144	4,255	4,255	4,255	4,255	3,489	—
1073 City of Dighton	278,535	193,964	122,309	—	—	—	—	—	—
1074 City of Quinter	240,534	167,501	105,623	3,172	3,172	3,172	3,172	2,603	—
1075 City of Ransom	59,387	41,355	26,078	2,103	2,103	2,103	2,103	1,723	—
1078 Hiawatha Twp Brown County	32,769	22,819	14,389	—	—	—	—	—	—
1088 Columbus Public Library	25,186	17,539	11,060	—	—	—	—	—	—
1089 Larabee Memorial Library	35,508	24,727	15,592	1,914	1,914	1,914	1,914	1,572	—
1109 Great Bend Recreation Commission	326,839	227,602	143,521	1,195	1,195	1,195	1,195	981	—
1111 Seward County Extension Council	48,358	33,675	21,235	3,481	3,481	3,481	3,481	2,854	—
1114 City of Brewster	47,050	32,764	20,660	73	73	73	73	61	—
1120 City of Haysville	3,337,308	2,324,009	1,465,471	—	—	—	—	—	—
1121 City of Kanorado	24,656	17,170	10,827	—	—	—	—	—	—
1127 City of St Paul	90,512	63,030	39,745	—	—	—	—	—	—
1130 City of Spearville	192,406	133,986	84,489	1,201	1,201	1,201	1,201	982	—
1132 City of Wellsville	481,546	335,335	211,455	—	—	—	—	—	—
1134 City of Wetmore	54,137	37,700	23,773	1,428	1,428	1,428	1,428	1,170	—
1135 City of Denison	44,752	31,164	19,651	—	—	—	—	—	—
1141 Clay Twp Reno County	67,712	47,152	29,733	—	—	—	—	—	—
1154 Lincoln Twp Edwards County	44,611	31,066	19,589	1,901	1,901	1,901	1,901	1,560	—
1172 Valley Center Twp Sedgwick Co	43,303	30,155	19,015	330	330	330	330	268	—
1173 Ashland District Hospital	3,173,694	2,210,073	1,393,625	36,263	36,263	36,263	36,263	29,737	—
1178 Lane County Library	27,590	19,213	12,115	26	26	26	26	23	—
1187 Comanche Co Extension Council	30,683	21,367	13,474	154	154	154	154	128	—
1188 Greenwood County Extension Council	25,398	17,687	11,153	913	913	913	913	747	—
1189 Meade County Extension Council	25,469	17,736	11,184	—	—	—	—	—	—
1192 Central Kansas District 3 (Extension C	190,055	132,349	83,457	3,371	3,371	3,371	3,371	2,764	—
1193 Augusta Housing Authority	83,071	57,848	36,478	—	—	—	—	—	—
1194 Junction City Public Housing Authority	219,112	152,584	96,216	—	—	—	—	—	—
1195 Lyons Housing Authority	145,939	101,628	64,085	471	471	471	471	385	—
1196 City of Waterville Housing Authority	19,089	13,293	8,382	42	42	42	42	33	—
4053 City of Hoxie	407,506	283,776	178,943	348	348	348	348	284	—
4055 City of Rolla	129,626	90,268	56,921	1,519	1,519	1,519	1,519	1,248	—
4069 Manhattan Twp-Riley County	54,350	37,848	23,866	68	68	68	68	56	—
4080 Leavenworth County Extension Council	48,923	34,069	21,483	50	50	50	50	39	—
4081 Shawnee County Extension Council	158,170	110,145	69,455	—	—	—	—	—	—
4084 City of Andale	199,211	138,725	87,477	—	—	—	—	—	—
4086 City of Nickerson	246,190	171,440	108,106	—	—	—	—	—	—
4087 City of Overbrook	139,789	97,345	61,384	—	—	—	—	—	—
4108 Butler County Extension Council	70,504	49,097	30,960	—	—	—	—	—	—
4109 Salina Saline Co Jt Board of Health	1,874,926	1,305,646	823,313	—	—	—	—	—	—
4126 City of Derby	5,686,568	3,959,969	2,497,072	—	—	—	—	—	—
4128 City of Medicine Lodge	659,087	458,970	289,417	—	—	—	—	—	—
4131 City of White City	61,419	42,771	26,970	—	—	—	—	—	—
4152 Menoken Township	91,201	63,510	40,048	207	207	207	207	167	—
4182 City of Leawood	9,396,580	6,543,519	4,126,204	34,247	34,247	34,247	34,247	28,082	—
4184 Big Creek Twp Russell County	37,453	26,081	16,446	118	118	118	118	95	—
4195 Wayne Twp Edward County	40,740	28,370	17,890	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
61,400	61,400	61,400	61,400	8,760	—
1,815	1,815	1,815	1,815	172	—
45,308	45,308	45,308	45,308	4,300	—
677	677	677	677	64	—
3,265	3,265	3,265	3,265	310	—
575	575	575	575	55	—
1,062	1,062	1,062	1,062	101	—
3,028	3,028	3,028	3,028	786	—
22,046	22,046	22,046	22,046	5,587	—
5,726	5,726	5,726	5,726	543	—
21,366	21,366	21,366	21,366	2,028	—
6,913	6,913	6,913	6,913	656	—
1,447	1,447	1,447	1,447	246	—
980	980	980	980	142	—
1,654	1,654	1,654	1,654	201	—
6,299	6,299	6,299	6,299	598	—
4,091	4,091	4,091	4,091	546	—
7,359	7,359	7,359	7,359	698	—
8,278	8,278	8,278	8,278	2,471	—
39,841	39,841	39,841	39,841	3,781	—
3,067	3,067	3,067	3,067	291	—
2,833	2,833	2,833	2,833	353	—
3,843	3,843	3,843	3,843	365	—
2,694	2,694	2,694	2,694	256	—
954	954	954	954	91	—
5,777	5,777	5,777	5,777	548	—
152,607	152,607	152,607	152,607	28,047	—
11,616	11,616	11,616	11,616	1,102	—
1,498	1,498	1,498	1,498	142	—
2,623	2,623	2,623	2,623	471	—
2,187	2,187	2,187	2,187	789	—
5,597	5,597	5,597	5,597	1,305	—
40,659	40,659	40,659	40,659	3,859	—
106,183	106,183	106,183	106,183	10,078	—
13,273	13,273	13,273	13,273	1,260	—
13,771	13,771	13,771	13,771	4,166	—
8,489	8,489	8,489	8,489	806	—
2,096	2,096	2,096	2,096	199	—
1,541	1,541	1,541	1,541	423	—
1,752	1,752	1,752	1,752	792	—
1,253	1,253	1,253	1,253	119	—
11,535	11,535	11,535	11,535	1,095	—
1,707	1,707	1,707	1,707	162	—
1,660	1,660	1,660	1,660	158	—
136,334	136,334	136,334	136,334	26,395	—
1,197	1,197	1,197	1,197	351	—
7,616	7,616	7,616	7,616	3,931	—
6,790	6,790	6,790	6,790	644	—
17,032	17,032	17,032	17,032	1,641	—
1,911	1,911	1,911	1,911	181	—
3,674	3,674	3,674	3,674	1,867	—
2,696	2,696	2,696	2,696	478	—
1,574	1,574	1,574	1,574	149	—
1,528	1,528	1,528	1,528	145	—
112,005	112,005	112,005	112,005	10,630	—
974	974	974	974	92	—
1,083	1,083	1,083	1,083	103	—
896	896	896	896	85	—
1,168	1,168	1,168	1,168	308	—
6,707	6,707	6,707	6,707	637	—
4,091	4,091	4,091	4,091	1,226	—
10,539	10,539	10,539	10,539	3,036	—
5,150	5,150	5,150	5,150	489	—
674	674	674	674	64	—
14,382	14,382	14,382	14,382	1,365	—
4,575	4,575	4,575	4,575	434	—
1,918	1,918	1,918	1,918	182	—
1,727	1,727	1,727	1,727	164	—
6,299	6,299	6,299	6,299	1,116	—
7,145	7,145	7,145	7,145	761	—
10,220	10,220	10,220	10,220	2,084	—
9,358	9,358	9,358	9,358	4,097	—
2,689	2,689	2,689	2,689	403	—
140,952	140,952	140,952	140,952	67,604	—
205,866	205,866	205,866	205,866	23,294	—
34,825	34,825	34,825	34,825	11,689	—
2,770	2,770	2,770	2,770	697	—
3,219	3,219	3,219	3,219	305	—
331,621	331,621	331,621	331,621	31,473	—
1,322	1,322	1,322	1,322	125	—
1,462	1,462	1,462	1,462	153	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	There- after
4198 Wamego Public Library	\$ 129,484	90,169	56,859	758	758	758	758	624	—
4201 Reno County Extension Council	49,454	34,438	21,716	—	—	—	—	—	—
4202 Stanton County Extension Council	30,789	21,441	13,520	—	—	—	—	—	—
4203 Edwards County Conservation Dist	29,888	20,813	13,124	510	510	510	510	418	—
4215 City of Ogden	396,018	275,776	173,898	—	—	—	—	—	—
4216 City of Pretty Prairie	132,436	92,225	58,155	—	—	—	—	—	—
4219 City of Severy	28,651	19,951	12,581	—	—	—	—	—	—
4221 Mission Twp Shawnee Co	686,448	478,023	301,431	8,471	8,471	8,471	8,471	6,945	—
4228 Johnston Public Library	82,311	57,319	36,144	262	262	262	262	212	—
4236 Sedgwick County Extension Council	168,846	117,580	74,143	—	—	—	—	—	—
4237 Seward County Conservation District	31,019	21,601	13,621	58	58	58	58	45	—
4238 Winfield Recreation Commission	250,450	174,406	109,977	199	199	199	199	162	—
4254 City of Fairway	602,122	419,301	264,402	—	—	—	—	—	—
4258 Center Twp Russell County	70,363	48,999	30,898	157	157	157	157	128	—
4272 Kingman Recreation Commission	100,021	69,652	43,921	126	126	126	126	101	—
4273 Parsons Recreation Commission	114,107	79,461	50,107	79	79	79	79	62	—
4274 Stevens County Extension Council	39,414	27,447	17,308	63	63	63	63	50	—
4275 City of Hardtner	21,528	14,991	9,453	178	178	178	178	145	—
4276 City of Hartford	67,588	47,066	29,679	999	999	999	999	819	—
4279 City of Victoria	197,373	137,445	86,670	—	—	—	—	—	—
4299 Wilson County Extension Council	29,888	20,813	13,124	—	—	—	—	—	—
4305 Elwood Twp Barber County	60,359	42,032	26,505	748	748	748	748	613	—
4312 Graham County Public Library	68,153	47,460	29,927	3	3	3	3	—	—
4316 Brown County Conservation District	35,773	24,912	15,709	735	735	735	735	602	—
4317 Ellsworth County Conservation Dist	35,933	25,022	15,779	29	29	29	29	23	—
4346 Ellsworth County Extension Council	13,291	9,256	5,836	—	—	—	—	—	—
4348 Stevens County Conservation Dist	48,322	33,650	21,219	128	128	128	128	106	—
4353 City of Highland	203,011	141,371	89,146	1,875	1,875	1,875	1,875	1,538	—
4355 City of Linn	38,336	26,696	16,834	99	99	99	99	83	—
4356 City of Nortonville	91,555	63,756	40,203	—	—	—	—	—	—
4358 City of Potwin	82,611	57,528	36,276	552	552	552	552	452	—
4360 City of Towanda	246,049	171,341	108,044	1,002	1,002	1,002	1,002	820	—
4362 City of Valley Center	1,844,366	1,284,366	809,894	—	—	—	—	—	—
4369 Silver Lake Twp Shawnee Co	30,029	20,912	13,186	803	803	803	803	658	—
4372 Horton Public Library	26,565	18,499	11,665	136	136	136	136	112	—
4373 Labette County Conservation Dist	21,828	15,201	9,585	259	259	259	259	212	—
4375 City of McLouth	249,849	173,988	109,713	—	—	—	—	—	—
4385 Geary County Extension Council	62,480	43,509	27,436	—	—	—	—	—	—
4386 City of Mullinville	42,596	29,663	18,705	2,220	2,220	2,220	2,220	1,822	—
4388 Bonner Springs City Library	290,218	202,100	127,440	1,465	1,465	1,465	1,465	1,199	—
4395 City of Leon	125,402	87,326	55,066	—	—	—	—	—	—
4404 Osage County Conservation District	79,076	55,067	34,724	513	513	513	513	418	—
4419 Kiowa County Library	58,167	40,506	25,542	149	149	149	149	123	—
4432 Attica Hospital District 1	1,504,094	1,047,410	660,474	10,793	10,793	10,793	10,793	8,852	—
4434 City of Galena	4,529,674	3,154,340	1,989,060	543,901	543,901	543,901	543,901	445,997	—
4435 City of South Hutchinson	1,101,430	767,006	483,658	—	—	—	—	—	—
4454 Logan County Hospital	7,076,696	4,928,015	3,107,502	73,996	73,996	73,996	73,996	60,678	—
4458 Hospital Dist 1 of Rice County	6,407,021	4,461,673	2,813,436	—	—	—	—	—	—
4459 Comanche County Conservation Dist	22,358	15,570	9,818	—	—	—	—	—	—
4467 Wallace Co Conservation Dist	19,955	13,896	8,762	52	52	52	52	44	—
4468 USD 353 Recreation Comm	209,657	145,999	92,064	654	654	654	654	535	—
4476 Johnson Co Consolidated Fire Dist No	116,600	81,197	51,201	2,213	2,213	2,213	2,213	1,812	—
4480 Riverside Twp Sedgwick County	96,291	67,055	42,283	792	792	792	792	652	—
4484 Brown County Extension Council	28,244	19,668	12,402	293	293	293	293	240	—
4485 Kingman County Extension Council	59,952	41,749	26,326	214	214	214	214	178	—
4490 Lakin Cemetery District 1 & 2	46,749	32,555	20,528	84	84	84	84	67	—
4496 City of Colwich	278,817	194,161	122,434	—	—	—	—	—	—
4505 Trego County Conservation Dist	35,137	24,469	15,429	272	272	272	272	223	—
4518 Rush County Conservation Dist	83,937	58,451	36,858	931	931	931	931	764	—
4529 Phillips County Conservation District	34,395	23,952	15,103	1,384	1,384	1,384	1,384	1,132	—
4534 Clark County Extension Council	22,571	15,717	9,911	99	99	99	99	83	—
4543 City of Conway Springs	193,679	134,872	85,048	—	—	—	—	—	—
4557 Clark County Conservation District	28,209	19,644	12,387	418	418	418	418	345	—
4558 City of Prairie Village	3,099,372	2,158,317	1,360,989	—	—	—	—	—	—
4561 City of Rexford	29,799	20,752	13,085	—	—	—	—	—	—
4565 Hospital Dist 1 of Dickinson County	13,450,206	9,366,352	5,906,223	38,544	38,544	38,544	38,544	31,604	—
4573 Woodson County Conservation District	26,388	18,376	11,588	—	—	—	—	—	—
4583 City of Overland Park	28,113,793	19,577,669	12,345,262	84,423	84,423	84,423	84,423	69,228	—
4589 Wilson County Conservation Dist	80,561	56,100	35,376	4,030	4,030	4,030	4,030	3,305	—
4591 City of Wathena	336,896	234,605	147,937	—	—	—	—	—	—
4611 City of Maize	1,227,698	854,935	539,104	3,858	3,858	3,858	3,858	3,161	—
4612 City of Westwood	357,470	248,932	156,971	2,024	2,024	2,024	2,024	1,661	—
4614 Franklin County Conservation Dist	47,492	33,072	20,854	31	31	31	31	27	—
4632 Cowley County Extension Council	27,997	19,496	12,294	615	615	615	615	502	—
4640 Arkansas City Recreation Commission	294,053	204,770	129,124	—	—	—	—	—	—
4646 Coffeyville Recreation Commission	252,818	176,055	111,017	4,734	4,734	4,734	4,734	3,879	—
4650 Stafford County Extension Council	25,010	17,416	10,982	—	—	—	—	—	—
4655 Kiowa County Conservation Dist	88,126	61,368	38,698	732	732	732	732	602	—
4797 City of Pawnee Rock	10,251	7,139	4,502	—	—	—	—	—	—
4805 Doniphan County Extension Council	34,306	23,890	15,065	5	5	5	5	6	—
4806 Kearny County Extension Council	30,701	21,379	13,481	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
4,570	4,570	4,570	4,570	434	—
2,213	2,213	2,213	2,213	550	—
3,025	3,025	3,025	3,025	1,691	—
1,055	1,055	1,055	1,055	100	—
36,776	36,776	36,776	36,776	20,021	—
6,078	6,078	6,078	6,078	1,597	—
1,280	1,280	1,280	1,280	319	—
24,226	24,226	24,226	24,226	2,299	—
2,905	2,905	2,905	2,905	276	—
7,282	7,282	7,282	7,282	1,653	—
1,095	1,095	1,095	1,095	104	—
8,839	8,839	8,839	8,839	839	—
23,682	23,682	23,682	23,682	4,013	—
2,483	2,483	2,483	2,483	236	—
3,530	3,530	3,530	3,530	335	—
4,027	4,027	4,027	4,027	382	—
1,391	1,391	1,391	1,391	132	—
760	760	760	760	72	—
2,385	2,385	2,385	2,385	226	—
8,778	8,778	8,778	8,778	2,149	—
1,136	1,136	1,136	1,136	167	—
2,130	2,130	2,130	2,130	202	—
2,405	2,405	2,405	2,405	228	—
1,263	1,263	1,263	1,263	120	—
1,268	1,268	1,268	1,268	120	—
2,240	2,240	2,240	2,240	1,495	—
1,705	1,705	1,705	1,705	162	—
7,165	7,165	7,165	7,165	680	—
1,353	1,353	1,353	1,353	128	—
3,354	3,354	3,354	3,354	407	—
2,915	2,915	2,915	2,915	277	—
8,683	8,683	8,683	8,683	824	—
70,612	70,612	70,612	70,612	10,704	—
1,060	1,060	1,060	1,060	101	—
938	938	938	938	89	—
770	770	770	770	73	—
11,679	11,679	11,679	11,679	3,184	—
2,493	2,493	2,493	2,493	443	—
1,503	1,503	1,503	1,503	143	—
10,242	10,242	10,242	10,242	972	—
5,124	5,124	5,124	5,124	994	—
2,791	2,791	2,791	2,791	265	—
2,053	2,053	2,053	2,053	195	—
53,082	53,082	53,082	53,082	5,038	—
159,860	159,860	159,860	159,860	15,172	—
49,981	49,981	49,981	49,981	12,797	—
249,748	249,748	249,748	249,748	23,703	—
325,073	325,073	325,073	325,073	102,605	—
1,129	1,129	1,129	1,129	354	—
704	704	704	704	67	—
7,399	7,399	7,399	7,399	702	—
4,115	4,115	4,115	4,115	391	—
3,398	3,398	3,398	3,398	323	—
997	997	997	997	95	—
2,116	2,116	2,116	2,116	201	—
1,650	1,650	1,650	1,650	157	—
20,000	20,000	20,000	20,000	9,267	—
1,240	1,240	1,240	1,240	118	—
2,962	2,962	2,962	2,962	281	—
1,214	1,214	1,214	1,214	115	—
797	797	797	797	76	—
12,055	12,055	12,055	12,055	4,929	—
996	996	996	996	94	—
118,603	118,603	118,603	118,603	17,944	—
1,065	1,065	1,065	1,065	111	—
474,680	474,680	474,680	474,680	45,051	—
1,017	1,017	1,017	1,017	160	—
992,181	992,181	992,181	992,181	94,166	—
2,843	2,843	2,843	2,843	270	—
20,926	20,926	20,926	20,926	8,536	—
43,327	43,327	43,327	43,327	4,112	—
12,616	12,616	12,616	12,616	1,197	—
1,676	1,676	1,676	1,676	159	—
988	988	988	988	94	—
11,819	11,819	11,819	11,819	2,166	—
8,922	8,922	8,922	8,922	847	—
1,566	1,566	1,566	1,566	642	—
3,110	3,110	3,110	3,110	295	—
2,114	2,114	2,114	2,114	1,472	—
1,211	1,211	1,211	1,211	115	—
1,104	1,104	1,104	1,104	119	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00%)	Current discount rate (8.00%)	1% Increase (9.00%)	2015	2016	2017	2018	2019	There- after
4808 Johnson Co Park & Recreation Dist S	8,833,378	6,151,321	3,878,892	1,310	1,310	1,310	1,310	1,076	—
4809 City of Edwardsville	495,668	345,169	217,656	7,469	7,469	7,469	7,469	6,125	—
4810 City of Goddard	781,908	544,499	343,350	14,740	14,740	14,740	14,740	12,084	—
4815 Grant County Library	204,619	142,491	89,852	—	—	—	—	—	—
4817 Russell County Extension Council	11,754	8,185	5,161	—	—	—	—	—	—
4822 Kansas Turnpike Authority	20,655,467	14,383,897	9,070,180	—	—	—	—	—	—
4824 Meade County Conservation Dist	28,156	19,607	12,364	—	—	—	—	—	—
4837 City of Hanston	17,904	12,468	7,862	—	—	—	—	—	—
4838 City of Mission Hills	564,139	392,851	247,723	7,380	7,380	7,380	7,380	6,053	—
4848 Harper Hospital Dist 5	4,122,380	2,870,711	1,810,210	36,373	36,373	36,373	36,373	29,826	—
4850 The Guidance Center	6,084,689	4,237,209	2,671,894	25,959	25,959	25,959	25,959	21,286	—
4851 Wyandotte County Extension Council	67,252	46,832	29,532	—	—	—	—	—	—
4853 North Edwards Co Cemetery District	33,387	23,250	14,661	217	217	217	217	178	—
4859 Geary Community Hospital	20,670,614	14,394,445	9,076,831	54,855	54,855	54,855	54,855	44,981	—
4860 Clearwater Public Library	47,669	33,195	20,932	677	677	677	677	558	—
4863 Chanute Recreation & Parks Commissi	187,563	130,614	82,362	5,759	5,759	5,759	5,759	4,721	—
4867 Greenwood County Conservation Dist	25,628	17,847	11,254	—	—	—	—	—	—
4873 City of Keechi	496,799	345,957	218,153	—	—	—	—	—	—
4878 Stanton County Conservation Dist	33,493	23,324	14,708	217	217	217	217	178	—
4879 Marshall County Extension Council	30,135	20,985	13,233	1,054	1,054	1,054	1,054	864	—
4880 Marion Co Conservation Dist	57,602	40,112	25,294	2,095	2,095	2,095	2,095	1,717	—
4887 Harvey County Extension Council	74,764	52,063	32,830	34	34	34	34	28	—
4889 Haskell County Conservation Dist	25,858	18,007	11,355	—	—	—	—	—	—
4891 Twin Caney Watershed Jt Dist 34	33,122	23,065	14,545	—	—	—	—	—	—
4893 Bourbon County Conservation Dist	68,012	47,362	29,865	—	—	—	—	—	—
4894 Butler County Conservation Dist	41,889	29,170	18,394	847	847	847	847	696	—
4895 Mitchell County Conservation Dist	23,560	16,407	10,346	—	—	—	—	—	—
4896 Morris County Conservation District	39,892	27,779	17,517	981	981	981	981	802	—
4897 Nemaha County Conservation District	39,733	27,669	17,447	—	—	—	—	—	—
4899 Wabaunsee County Conservation Distr	41,023	28,567	18,014	—	—	—	—	—	—
4900 Washington County Conservation Dist	35,667	24,838	15,662	—	—	—	—	—	—
4911 Marshall County Conservation Dist	65,626	45,700	28,818	—	—	—	—	—	—
4913 Southwest Medical Center	17,271,463	12,027,370	7,584,204	79,407	79,407	79,407	79,407	65,114	—
4914 Cowley Co Conservation District	42,154	29,355	18,511	—	—	—	—	—	—
4917 Osborne County Conservation Dist	26,088	18,167	11,456	58	58	58	58	45	—
4919 Ottawa County Conservation District	23,048	16,050	10,121	16	16	16	16	11	—
4920 Cloud Co Conservation District	24,868	17,318	10,920	81	81	81	81	67	—
4925 Pawnee County Conservation District	39,308	27,373	17,261	554	554	554	554	457	—
4926 Rawlins County Conservation Dist	33,158	23,090	14,560	324	324	324	324	267	—
4927 Republic County Conservation Dist	38,036	26,487	16,702	45	45	45	45	34	—
4928 Smith County Conservation District	29,340	20,431	12,884	—	—	—	—	—	—
4932 Crawford County Conservation Dist	32,592	22,696	14,312	97	97	97	97	78	—
4933 Hodgeman County Conservation Dist	26,883	18,721	11,805	664	664	664	664	546	—
4935 Wyandotte County Conservation Distri	39,326	27,386	17,269	—	—	—	—	—	—
4936 Hays Recreation Commission	424,881	295,875	186,573	7,289	7,289	7,289	7,289	5,975	—
4943 Pottawatomie Wabaunsee Regional Lit	272,790	189,964	119,787	1,713	1,713	1,713	1,713	1,405	—
4944 Riley County Conservation District	47,704	33,220	20,948	—	—	—	—	—	—
4945 Sumner County Conservation District	27,449	19,115	12,053	193	193	193	193	161	—
4949 Pottawatomie County Extension Council	75,276	52,420	33,055	539	539	539	539	440	—
4951 Chautauqua County Conservation Dist	17,038	11,865	7,482	126	126	126	126	101	—
4953 Central Kansas Mental Health Center	4,018,683	2,798,500	1,764,674	—	—	—	—	—	—
4961 Hamilton County Hospital	3,525,436	2,455,017	1,548,081	18,477	18,477	18,477	18,477	15,150	—
4967 Sheridan County Public Library	66,280	46,155	29,105	2,382	2,382	2,382	2,382	1,956	—
4969 Leavenworth County Conservation Dis	88	62	39	—	—	—	—	—	—
4970 Linn County Conservation District	35,455	24,690	15,569	154	154	154	154	128	—
4971 Hamilton County Conservation Dist	35,526	24,739	15,600	68	68	68	68	56	—
4972 Pottawatomie County Conservation Di	102,283	71,227	44,914	—	—	—	—	—	—
4973 City of Sylvia	53,254	37,084	23,385	—	—	—	—	—	—
5051 Lincoln Co Conservation Dist	71,847	50,033	31,549	868	868	868	868	714	—
5052 Sumner County Hospital District 1	1,487,551	1,035,889	653,210	—	—	—	—	—	—
5053 Jefferson County Conservation Dist	71,794	49,996	31,526	1,444	1,444	1,444	1,444	1,182	—
5225 City of Milford	72,678	50,611	31,914	1,799	1,799	1,799	1,799	1,477	—
5242 City of Lansing	2,028,501	1,412,592	890,750	—	—	—	—	—	—
5247 Barber County Conservation Dist	39,202	27,299	17,214	—	—	—	—	—	—
5252 City of Grinnell	36,728	25,576	16,128	37	37	37	37	28	—
5257 Ford Co Extension Council	50,408	35,103	22,135	—	—	—	—	—	—
5259 Reno County Conservation Dist	120,470	83,892	52,901	—	—	—	—	—	—
5311 SE Kansas Library System	593,249	413,122	260,506	709	709	709	709	579	—
5327 NW Kansas Library System	303,102	211,072	133,098	3,646	3,646	3,646	3,646	2,988	—
5336 Central Kansas Library System	788,572	549,140	346,276	5,118	5,118	5,118	5,118	4,197	—
5339 City of Goessel	72,095	50,205	31,658	277	277	277	277	229	—
5349 Salina Airport Authority	772,028	537,619	339,011	—	—	—	—	—	—
5350 Stevens County Library	187,705	130,712	82,424	—	—	—	—	—	—
5352 Atchison County Extension Council	17,604	12,259	7,730	—	—	—	—	—	—
5353 McPherson County Conservation Dist	39,803	27,718	17,478	—	—	—	—	—	—
5354 Atchison County Library	302,519	210,666	132,841	—	—	—	—	—	—
5355 Strother Field Commission	184,788	128,682	81,144	1,564	1,564	1,564	1,564	1,282	—
5356 Scott County Library	65,856	45,860	28,918	71	71	71	71	56	—
5357 Marion County Extension Council	38,902	27,090	17,083	301	301	301	301	245	—
5363 Allen County Conservation District	24,179	16,838	10,617	—	—	—	—	—	—
5369 Ness County Conservation Dist	58,768	40,925	25,806	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
311,744	311,744	311,744	311,744	29,587	—
17,493	17,493	17,493	17,493	1,660	—
27,595	27,595	27,595	27,595	2,619	—
12,344	12,344	12,344	12,344	4,888	—
4,686	4,686	4,686	4,686	3,539	—
756,967	756,967	756,967	756,967	92,144	—
1,193	1,193	1,193	1,193	256	—
3,925	3,925	3,925	3,925	2,758	—
19,909	19,909	19,909	19,909	1,890	—
145,485	145,485	145,485	145,485	13,808	—
214,739	214,739	214,739	214,739	20,380	—
4,980	4,980	4,980	4,980	2,365	—
1,178	1,178	1,178	1,178	112	—
729,500	729,500	729,500	729,500	69,235	—
1,682	1,682	1,682	1,682	160	—
6,619	6,619	6,619	6,619	628	—
1,932	1,932	1,932	1,932	928	—
17,831	17,831	17,831	17,831	1,909	—
1,182	1,182	1,182	1,182	112	—
1,064	1,064	1,064	1,064	101	—
2,033	2,033	2,033	2,033	193	—
2,639	2,639	2,639	2,639	250	—
1,930	1,930	1,930	1,930	923	—
1,396	1,396	1,396	1,396	300	—
4,069	4,069	4,069	4,069	1,594	—
1,478	1,478	1,478	1,478	140	—
857	857	857	857	102	—
1,408	1,408	1,408	1,408	134	—
2,961	2,961	2,961	2,961	1,410	—
1,479	1,479	1,479	1,479	164	—
3,147	3,147	3,147	3,147	1,668	—
2,468	2,468	2,468	2,468	343	—
609,538	609,538	609,538	609,538	57,850	—
1,778	1,778	1,778	1,778	380	—
921	921	921	921	87	—
813	813	813	813	77	—
878	878	878	878	83	—
1,387	1,387	1,387	1,387	132	—
1,170	1,170	1,170	1,170	111	—
1,342	1,342	1,342	1,342	127	—
1,085	1,085	1,085	1,085	137	—
1,150	1,150	1,150	1,150	109	—
949	949	949	949	90	—
2,285	2,285	2,285	2,285	868	—
14,995	14,995	14,995	14,995	1,423	—
9,627	9,627	9,627	9,627	914	—
3,400	3,400	3,400	3,400	1,565	—
969	969	969	969	92	—
2,657	2,657	2,657	2,657	252	—
601	601	601	601	57	—
145,799	145,799	145,799	145,799	16,715	—
124,418	124,418	124,418	124,418	11,808	—
2,339	2,339	2,339	2,339	222	—
2,409	2,409	2,409	2,409	1,973	—
1,251	1,251	1,251	1,251	119	—
1,254	1,254	1,254	1,254	119	—
4,115	4,115	4,115	4,115	755	—
2,177	2,177	2,177	2,177	423	—
2,536	2,536	2,536	2,536	241	—
64,332	64,332	64,332	64,332	14,686	—
2,534	2,534	2,534	2,534	240	—
2,565	2,565	2,565	2,565	243	—
72,669	72,669	72,669	72,669	7,680	—
2,616	2,616	2,616	2,616	1,140	—
1,296	1,296	1,296	1,296	123	—
1,837	1,837	1,837	1,837	214	—
4,765	4,765	4,765	4,765	822	—
20,937	20,937	20,937	20,937	1,987	—
10,697	10,697	10,697	10,697	1,015	—
27,830	27,830	27,830	27,830	2,641	—
2,544	2,544	2,544	2,544	241	—
38,669	38,669	38,669	38,669	11,955	—
9,320	9,320	9,320	9,320	2,842	—
1,458	1,458	1,458	1,458	745	—
1,457	1,457	1,457	1,457	178	—
13,268	13,268	13,268	13,268	3,137	—
6,521	6,521	6,521	6,521	619	—
2,324	2,324	2,324	2,324	221	—
1,373	1,373	1,373	1,373	130	—
1,091	1,091	1,091	1,091	276	—
2,613	2,613	2,613	2,613	638	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There- after
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	
5371 Southwest Guidance Center	\$ 1,080,857	752,679	474,623	2,252	2,252	2,252	2,252	1,845	—
5380 Kearny County Library	143,076	99,634	62,827	—	—	—	—	—	—
5381 Wellsville City Library	51,910	36,149	22,795	—	—	—	—	—	—
5384 Cherokee County Conservation Dist	17,321	12,062	7,606	—	—	—	—	—	—
5389 City of Edgerton	591,464	411,879	259,722	6,643	6,643	6,643	6,643	5,446	—
5390 Independence Recreation Commission	262,592	182,862	115,309	2,299	2,299	2,299	2,299	1,885	—
5391 Neosho County Conservation District	27,855	19,398	12,232	92	92	92	92	73	—
5408 NE Kansas Library System	607,972	423,375	266,971	7,187	7,187	7,187	7,187	5,891	—
5413 Library Dist 1 Miami County	277,297	193,102	121,766	4,265	4,265	4,265	4,265	3,500	—
5414 Southwest Kansas Library System	361,800	251,947	158,873	926	926	926	926	758	—
5421 City of Grandview Plaza	524,442	365,207	230,292	1,938	1,938	1,938	1,938	1,589	—
5427 Lyon County Conservation District	41,712	29,047	18,317	—	—	—	—	—	—
5433 Riley County Extension Council	135,653	94,465	59,568	403	403	403	403	329	—
5438 City of Holcomb	358,406	249,584	157,383	1,415	1,415	1,415	1,415	1,160	—
5440 Newton Recreation Comm	592,860	412,852	260,335	1,982	1,982	1,982	1,982	1,628	—
5441 Southeast Kansas Mental Health Center	3,937,008	2,741,624	1,728,810	2,610	2,610	2,610	2,610	2,140	—
5446 Saline County/City Building Authority	329,950	229,768	144,887	1,315	1,315	1,315	1,315	1,081	—
5454 RWD 2 Miami Co	514,332	358,167	225,852	2,239	2,239	2,239	2,239	1,834	—
5463 City of Leonardville	64,831	45,146	28,468	—	—	—	—	—	—
5466 Grant County Cemetery District	—	—	—	—	—	—	—	—	—
5470 Pawnee Watershed District 81	56,647	39,448	24,875	—	—	—	—	—	—
5471 City of Walton	68,790	47,903	30,207	1,485	1,485	1,485	1,485	1,220	—
5472 Grant County Conservation Dist	29,092	20,259	12,775	—	—	—	—	—	—
5475 North East Animal Control Commission	93,039	64,790	40,855	120	120	120	120	100	—
5478 RWD 3 Miami Co	67,694	47,140	29,726	301	301	301	301	246	—
5479 Wyandotte County Law Library	50,762	35,349	22,290	—	—	—	—	—	—
5489 Sumner County Extension Council	25,505	17,761	11,199	—	—	—	—	—	—
5494 Pratt County Conservation Dist	32,186	22,413	14,133	123	123	123	123	100	—
5497 Morton County Library	163,844	114,096	71,947	—	—	—	—	—	—
5498 Kingman County Conservation Dist	46,732	32,543	20,521	152	152	152	152	123	—
5501 Wakarusa Watershed Dist 35	56,665	39,460	24,883	643	643	643	643	529	—
5505 Cherokee County Extension Council	32,380	22,548	14,219	—	—	—	—	—	—
5506 Sek Multi County Health Dept	299,355	208,463	131,452	2,257	2,257	2,257	2,257	1,851	—
5508 Hays Public Library	549,045	382,340	241,095	—	—	—	—	—	—
5511 Sabetha Cemetery Association	19,442	13,539	8,537	—	—	—	—	—	—
5512 City of Rose Hill	1,188,708	827,783	521,983	3,248	3,248	3,248	3,248	2,665	—
5513 Thomas County Extension Council	26,247	18,278	11,525	303	303	303	303	251	—
5518 Plainville Memorial Library	48,234	33,589	21,180	141	141	141	141	117	—
5520 Rice County Extension Council	27,820	19,373	12,216	21	21	21	21	17	—
5521 Pottawatomie Creek Watershed Dist 9C	56,400	39,275	24,766	—	—	—	—	—	—
5523 Elk County Conservation District	17,038	11,865	7,482	126	126	126	126	101	—
5532 Eureka Carnegie Library	63,894	44,494	28,057	3,541	3,541	3,541	3,541	2,904	—
5536 NE Kansas Multi County Board of Health	805,221	560,734	353,587	—	—	—	—	—	—
5537 Douglas County Extension Council	120,824	84,138	53,056	107	107	107	107	89	—
5543 City of Lake Quivira	44,293	30,844	19,450	175	175	175	175	144	—
5544 City of Silver Lake	235,744	164,166	103,519	81	81	81	81	67	—
5546 City of Buffalo	21,192	14,757	9,306	—	—	—	—	—	—
5549 South Central Kansas Library System	472,514	329,046	207,489	—	—	—	—	—	—
5551 SE Kansas Regional Planning Commission	177,718	123,758	78,039	—	—	—	—	—	—
5553 Riley County Law Enforcement Agency	4,656,384	3,242,577	2,044,700	8,157	8,157	8,157	8,157	6,688	—
5555 Wet Walnut Creek Watershed Dist 5	123,175	85,775	54,088	—	—	—	—	—	—
5556 City of Garden Plain	292,551	203,724	128,464	5,816	5,816	5,816	5,816	4,771	—
5561 Barber County Extension Council	26,989	18,795	11,851	—	—	—	—	—	—
5564 City of Hoyt	2,298	1,600	1,009	—	—	—	—	—	—
5570 RWD 9 Leavenworth County	55,604	38,721	24,417	—	—	—	—	—	—
5573 Scott County Conservation District	25,010	17,416	10,982	520	520	520	520	428	—
5585 Miami County Conservation Dist	55,693	38,783	24,456	1,663	1,663	1,663	1,663	1,366	—
5586 Linn County Extension Council	21,227	14,782	9,321	416	416	416	416	340	—
5598 Wichita County Conservation Dist	24,868	17,318	10,920	—	—	—	—	—	—
5605 Kansas Association of Counties	393,084	273,733	172,610	505	505	505	505	413	—
5606 Labette-Hackberry Crk Watershed Dist	37,205	25,909	16,337	—	—	—	—	—	—
5615 Finney Co Conservation District	56,453	39,312	24,789	212	212	212	212	173	—
5617 City of Manter	45,495	31,681	19,977	460	460	460	460	378	—
5620 Dorothy Bramlage Library	484,338	337,280	212,681	1,870	1,870	1,870	1,870	1,533	—
5621 Shawnee Heights Fire District	24,409	16,998	10,718	—	—	—	—	—	—
5622 Doniphan Co Rural Fire District 2	86,411	60,174	37,945	960	960	960	960	786	—
5632 Stafford County Conservation Dist	17,003	11,840	7,466	—	—	—	—	—	—
5635 City of Melvern	103,185	71,855	45,310	2,798	2,798	2,798	2,798	2,296	—
5636 Geary County Conservation District	39,821	27,730	17,486	1,477	1,477	1,477	1,477	1,214	—
5641 Hamilton County Extension Council	18,788	13,084	8,250	—	—	—	—	—	—
5642 Stafford Recreation Commission	41,394	28,826	18,177	254	254	254	254	206	—
5643 RWD 3 Marshall Co	58,538	40,765	25,705	374	374	374	374	306	—
5647 Metropolitan Topeka Airport Auth	1,886,591	1,313,770	828,435	14,502	14,502	14,502	14,502	11,889	—
5648 Dickinson Co Conservation Dist	37,488	26,106	16,462	—	—	—	—	—	—
5649 Burlington Recreation Commission	261,991	182,443	115,045	382	382	382	382	312	—
5654 Harper County Extension Council	32,680	22,758	14,351	771	771	771	771	635	—
5656 RWD 3 Nemaha Co	112,587	78,403	49,439	—	—	—	—	—	—
5661 Kansas Municipal Energy Agency	1,556,376	1,083,817	683,432	2,791	2,791	2,791	2,791	2,286	—
5662 Atchison County Conservation Dist	71,476	49,774	31,386	1,444	1,444	1,444	1,444	1,182	—
5665 Holcomb Recreation Commission	295,273	205,620	129,659	351	351	351	351	285	—
5668 City of Auburn	211,601	147,353	92,918	55	55	55	55	45	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
38,145	38,145	38,145	38,145	3,620	—
5,250	5,250	5,250	5,250	646	—
1,989	1,989	1,989	1,989	302	—
697	697	697	697	131	—
20,874	20,874	20,874	20,874	1,981	—
9,267	9,267	9,267	9,267	880	—
983	983	983	983	93	—
21,456	21,456	21,456	21,456	2,036	—
9,786	9,786	9,786	9,786	929	—
12,769	12,769	12,769	12,769	1,212	—
18,508	18,508	18,508	18,508	1,757	—
4,846	4,846	4,846	4,846	2,905	—
4,787	4,787	4,787	4,787	454	—
12,649	12,649	12,649	12,649	1,200	—
20,923	20,923	20,923	20,923	1,986	—
138,943	138,943	138,943	138,943	13,187	—
11,644	11,644	11,644	11,644	1,105	—
18,152	18,152	18,152	18,152	1,723	—
2,369	2,369	2,369	2,369	284	—
1,491	1,491	1,491	1,491	1,221	—
3,348	3,348	3,348	3,348	1,299	—
2,428	2,428	2,428	2,428	230	—
1,116	1,116	1,116	1,116	170	—
3,284	3,284	3,284	3,284	312	—
2,389	2,389	2,389	2,389	227	—
4,030	4,030	4,030	4,030	2,004	—
1,434	1,434	1,434	1,434	520	—
1,136	1,136	1,136	1,136	108	—
7,749	7,749	7,749	7,749	2,160	—
1,649	1,649	1,649	1,649	157	—
2,000	2,000	2,000	2,000	190	—
1,195	1,195	1,195	1,195	152	—
10,565	10,565	10,565	10,565	1,003	—
34,498	34,498	34,498	34,498	14,241	—
738	738	738	738	109	—
41,951	41,951	41,951	41,951	3,982	—
926	926	926	926	88	—
1,702	1,702	1,702	1,702	162	—
982	982	982	982	93	—
2,147	2,147	2,147	2,147	317	—
601	601	601	601	57	—
2,255	2,255	2,255	2,255	214	—
32,715	32,715	32,715	32,715	6,219	—
4,264	4,264	4,264	4,264	405	—
1,563	1,563	1,563	1,563	148	—
8,320	8,320	8,320	8,320	790	—
2,241	2,241	2,241	2,241	1,297	—
33,735	33,735	33,735	33,735	15,573	—
19,071	19,071	19,071	19,071	11,091	—
164,331	164,331	164,331	164,331	15,596	—
10,239	10,239	10,239	10,239	5,245	—
10,325	10,325	10,325	10,325	980	—
1,010	1,010	1,010	1,010	135	—
1,153	1,153	1,153	1,153	888	—
1,962	1,962	1,962	1,962	186	—
883	883	883	883	84	—
1,965	1,965	1,965	1,965	187	—
749	749	749	749	71	—
920	920	920	920	116	—
13,873	13,873	13,873	13,873	1,317	—
1,329	1,329	1,329	1,329	136	—
1,992	1,992	1,992	1,992	189	—
1,606	1,606	1,606	1,606	152	—
17,093	17,093	17,093	17,093	1,622	—
1,078	1,078	1,078	1,078	260	—
3,050	3,050	3,050	3,050	289	—
2,057	2,057	2,057	2,057	1,250	—
3,642	3,642	3,642	3,642	346	—
1,405	1,405	1,405	1,405	133	—
1,400	1,400	1,400	1,400	670	—
1,461	1,461	1,461	1,461	139	—
2,066	2,066	2,066	2,066	196	—
66,581	66,581	66,581	66,581	6,319	—
3,316	3,316	3,316	3,316	1,760	—
9,246	9,246	9,246	9,246	878	—
1,153	1,153	1,153	1,153	109	—
4,629	4,629	4,629	4,629	917	—
54,927	54,927	54,927	54,927	5,213	—
2,523	2,523	2,523	2,523	239	—
10,421	10,421	10,421	10,421	989	—
7,468	7,468	7,468	7,468	709	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There- after
	1% Decrease (7.00%)	Current discount rate (8.00%)	1% Increase (9.00%)	2015	2016	2017	2018	2019	
5674 RWD 1 Consolidated Shawnee Co S	150,588	104,865	66,126	—	—	—	—	—	—
5675 Derby Recreation Commission	1,631,988	1,136,471	716,635	—	—	—	—	—	—
5676 RWD 2 Mitchell Co	91,113	63,448	40,009	—	—	—	—	—	—
5677 South Central Kansas Reg Medical Cer	7,139,865	4,972,005	3,135,241	—	—	—	—	—	—
5680 Ellis County Conservation District	71,865	50,045	31,557	—	—	—	—	—	—
5681 Pratt County Extension Council	56,258	39,177	24,704	—	—	—	—	—	—
5686 City of Park City	1,357,518	945,338	596,110	—	—	—	—	—	—
5687 City of Bel Aire	1,337,511	931,405	587,325	14,748	14,748	14,748	14,748	12,091	—
5690 Grant County Recreation Comm	471,984	328,676	207,256	—	—	—	—	—	—
5702 City of Meriden	160,309	111,635	70,394	860	860	860	860	708	—
5704 Highland Cemetery	39,255	27,336	17,238	—	—	—	—	—	—
5710 Public Wholesale Water District No 4	219,873	153,113	96,550	—	—	—	—	—	—
5715 Public Wholesale Water Supply Dist 5	108,222	75,363	47,522	288	288	288	288	234	—
5717 Kearny County Conservation District	45,777	31,878	20,102	230	230	230	230	190	—
5724 Marion County Rural Water District 4	32,168	22,401	14,125	1,274	1,274	1,274	1,274	1,043	—
5725 Crawford County RWD 2	36,039	25,096	15,825	—	—	—	—	—	—
9000 Topeka Metropolitan Transit Authority	3,404,348	2,370,694	1,494,909	—	—	—	—	—	—
9035 Coffey County Library	582,768	405,824	255,904	—	—	—	—	—	—
9036 Colby Housing Authority	194,881	135,709	85,575	—	—	—	—	—	—
9037 McPherson Recreation Commission	334,051	232,624	146,688	3,706	3,706	3,706	3,706	3,038	—
9038 Sedgwick County Conservation District	46,873	32,641	20,583	677	677	677	677	558	—
9039 RWD 1 Jackson Co	136,236	94,871	59,824	361	361	361	361	295	—
9040 RWD 3 Jackson Co	237,618	165,471	104,342	2,730	2,730	2,730	2,730	2,241	—
9044 Disability Rights Center of Kansas	855,700	595,886	375,753	—	—	—	—	—	—
9049 Kearny County Council on Aging	120,382	83,831	52,862	290	290	290	290	240	—
9050 USD 208 Recreation Commission	41,588	28,961	18,262	—	—	—	—	—	—
9052 City of Salina Housing Authority	423,696	295,051	186,053	—	—	—	—	—	—
9058 Atwood Public Library	26,371	18,364	11,580	—	—	—	—	—	—
9059 Smoky Hills Public Television	569,601	396,654	250,122	—	—	—	—	—	—
9060 USD 303 Recreation Commission	54,137	37,700	23,773	1,637	1,637	1,637	1,637	1,343	—
9061 Consolidated RWD 1	127,204	88,582	55,858	—	—	—	—	—	—
9062 City of Oakley Housing Authority	68,242	47,522	29,966	602	602	602	602	491	—
9063 City of Hutchinson Housing Authority	34,006	23,681	14,933	—	—	—	—	—	—
9064 Coffey County Historical Museum	62,215	43,325	27,320	565	565	565	565	462	—
9065 Turner Recreation Commission	226,288	157,581	99,367	—	—	—	—	—	—
9068 Shawnee County Fire District 1	61,914	43,115	27,188	397	397	397	397	328	—
9069 City of Howard Housing Authority	41,571	28,949	18,254	—	—	—	—	—	—
9071 Russell Recreation Commission	70,522	49,109	30,967	408	408	408	408	334	—
9072 City of Russell Housing Authority	126,480	88,077	55,539	196	196	196	196	161	—
9073 City of McFarland	18,258	12,714	8,017	—	—	—	—	—	—
9075 Oberlin City Library	34,077	23,730	14,964	—	—	—	—	—	—
9076 Pratt Airport Authority	141,185	98,317	61,997	39	39	39	39	33	—
9078 The Legacy At Park View	2,272,746	1,582,678	998,003	—	—	—	—	—	—
9079 RWD 1 Elk Co	62,957	43,842	27,646	620	620	620	620	508	—
9080 Ottawa Recreation Commission	319,840	222,728	140,448	2,471	2,471	2,471	2,471	2,029	—
9081 Oberlin Housing Authority	63,682	44,346	27,964	—	—	—	—	—	—
9082 Fort Scott Housing Authority	230,795	160,720	101,346	2,037	2,037	2,037	2,037	1,672	—
9084 Goddard Public Library	35,897	24,998	15,763	50	50	50	50	39	—
9086 SE Kansas Area Agency on Aging	496,604	345,822	218,068	—	—	—	—	—	—
9087 Ulysses Housing Authority	45,936	31,989	20,171	—	—	—	—	—	—
9089 Lakin Recreation Commission	245,165	170,726	107,656	7,571	7,571	7,571	7,571	6,209	—
9090 City of Agra	39,556	27,546	17,370	—	—	—	—	—	—
9091 City of Chase	85,280	59,387	37,448	—	—	—	—	—	—
9092 Larned Recreation Comm	50,885	35,435	22,345	92	92	92	92	73	—
9093 City of Scammon	50,496	35,164	22,174	180	180	180	180	150	—
9095 Comanche County Hospital	2,021,820	1,407,939	887,817	10,071	10,071	10,071	10,071	8,261	—
9096 Rossville Community Library	53,360	37,158	23,431	277	277	277	277	229	—
9097 Edwards County Hospital	3,233,628	2,251,809	1,419,943	—	—	—	—	—	—
9098 Sublette Recreation Commission	143,306	99,794	62,928	3,397	3,397	3,397	3,397	2,787	—
9100 City of Weir	107,356	74,760	47,142	2,003	2,003	2,003	2,003	1,644	—
9101 Deerfield Recreation Commission	44,310	30,856	19,457	578	578	578	578	474	—
9102 Stanton County Cemetery Board	17,940	12,493	7,878	479	479	479	479	390	—
9103 SW Kansas Area Agency on Aging	923,023	642,767	405,316	—	—	—	—	—	—
9104 Jayhawk Area Agency on Aging	874,824	609,203	384,151	—	—	—	—	—	—
9105 NW Kansas Area Agency on Aging	743,873	518,012	326,648	—	—	—	—	—	—
9106 Post Rock Extension District 1	137,031	95,425	60,173	1,112	1,112	1,112	1,112	909	—
9108 City of Bronson	75,153	52,334	33,001	751	751	751	751	613	—
9109 City of Gridley	70,964	49,417	31,161	364	364	364	364	296	—
9110 City of Inman	309,819	215,749	136,047	—	—	—	—	—	—
9111 City of New Strawn	109,406	76,187	48,042	2,934	2,934	2,934	2,934	2,408	—
9113 City of Uniontown	75,948	52,888	33,350	3,164	3,164	3,164	3,164	2,597	—
9114 Erie City Public Library	29,322	20,419	12,876	850	850	850	850	696	—
9115 Oakley Public Library	56,577	39,398	24,844	—	—	—	—	—	—
9116 Oswego Public Library	19,849	13,822	8,716	180	180	180	180	150	—
9117 Stanton County Public Library	107,815	75,080	47,344	—	—	—	—	—	—
9121 Wichita County Extension Council	24,426	17,010	10,726	18	18	18	18	16	—
9122 Jewell County Conservation District	42,136	29,343	18,503	—	—	—	—	—	—
9123 Rooks County Conservation District	43,550	30,327	19,124	1,017	1,017	1,017	1,017	836	—
9124 Russell County Conservation District	44,664	31,103	19,613	565	565	565	565	463	—
9125 Saline County Conservation District	29,870	20,801	13,117	—	—	—	—	—	—
9126 Hugoton Recreation Commission	162,094	112,878	71,178	254	254	254	254	206	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
7,929	7,929	7,929	7,929	7,929	2,650
59,108	59,108	59,108	59,108	59,108	6,703
3,561	3,561	3,561	3,561	3,561	589
321,059	321,059	321,059	321,059	321,059	80,562
3,407	3,407	3,407	3,407	3,407	954
2,764	2,764	2,764	2,764	2,764	829
59,045	59,045	59,045	59,045	59,045	13,677
47,203	47,203	47,203	47,203	47,203	4,480
17,588	17,588	17,588	17,588	17,588	2,344
5,658	5,658	5,658	5,658	5,658	537
3,582	3,582	3,582	3,582	3,582	1,932
8,173	8,173	8,173	8,173	8,173	1,076
3,819	3,819	3,819	3,819	3,819	362
1,616	1,616	1,616	1,616	1,616	153
1,135	1,135	1,135	1,135	1,135	108
1,371	1,371	1,371	1,371	1,371	205
134,848	134,848	134,848	134,848	134,848	23,459
24,422	24,422	24,422	24,422	24,422	5,112
9,080	9,080	9,080	9,080	9,080	2,459
11,789	11,789	11,789	11,789	11,789	1,119
1,654	1,654	1,654	1,654	1,654	157
4,808	4,808	4,808	4,808	4,808	456
8,386	8,386	8,386	8,386	8,386	796
38,144	38,144	38,144	38,144	38,144	9,382
4,248	4,248	4,248	4,248	4,248	403
5,475	5,475	5,475	5,475	5,475	3,422
16,389	16,389	16,389	16,389	16,389	2,595
1,007	1,007	1,007	1,007	1,007	150
20,730	20,730	20,730	20,730	20,730	2,421
1,911	1,911	1,911	1,911	1,911	181
4,662	4,662	4,662	4,662	4,662	566
2,408	2,408	2,408	2,408	2,408	229
6,166	6,166	6,166	6,166	6,166	4,188
2,196	2,196	2,196	2,196	2,196	208
12,780	12,780	12,780	12,780	12,780	4,688
2,185	2,185	2,185	2,185	2,185	207
3,298	3,298	3,298	3,298	3,298	1,639
2,489	2,489	2,489	2,489	2,489	236
4,464	4,464	4,464	4,464	4,464	424
1,868	1,868	1,868	1,868	1,868	1,064
1,294	1,294	1,294	1,294	1,294	191
4,983	4,983	4,983	4,983	4,983	473
109,780	109,780	109,780	109,780	109,780	31,858
2,222	2,222	2,222	2,222	2,222	211
11,288	11,288	11,288	11,288	11,288	1,071
2,493	2,493	2,493	2,493	2,493	413
8,145	8,145	8,145	8,145	8,145	773
1,267	1,267	1,267	1,267	1,267	120
36,981	36,981	36,981	36,981	36,981	17,616
1,642	1,642	1,642	1,642	1,642	171
8,652	8,652	8,652	8,652	8,652	821
1,422	1,422	1,422	1,422	1,422	154
3,164	3,164	3,164	3,164	3,164	414
1,796	1,796	1,796	1,796	1,796	170
1,782	1,782	1,782	1,782	1,782	169
71,353	71,353	71,353	71,353	71,353	6,772
1,883	1,883	1,883	1,883	1,883	179
133,965	133,965	133,965	133,965	133,965	27,101
5,058	5,058	5,058	5,058	5,058	480
3,789	3,789	3,789	3,789	3,789	360
1,564	1,564	1,564	1,564	1,564	148
633	633	633	633	633	60
40,546	40,546	40,546	40,546	40,546	9,630
41,019	41,019	41,019	41,019	41,019	11,247
28,365	28,365	28,365	28,365	28,365	4,226
4,836	4,836	4,836	4,836	4,836	459
2,652	2,652	2,652	2,652	2,652	252
2,504	2,504	2,504	2,504	2,504	238
12,537	12,537	12,537	12,537	12,537	2,353
3,861	3,861	3,861	3,861	3,861	366
2,680	2,680	2,680	2,680	2,680	254
1,035	1,035	1,035	1,035	1,035	98
2,541	2,541	2,541	2,541	2,541	636
700	700	700	700	700	66
5,440	5,440	5,440	5,440	5,440	1,699
862	862	862	862	862	82
2,123	2,123	2,123	2,123	2,123	660
1,537	1,537	1,537	1,537	1,537	146
1,576	1,576	1,576	1,576	1,576	150
1,470	1,470	1,470	1,470	1,470	440
5,721	5,721	5,721	5,721	5,721	543

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There-after
	1% Decrease (7.00%)	Current discount rate (8.00%)	1% Increase (9.00%)	2015	2016	2017	2018	2019	
9127 Hospital Dist No 6 of Harper Count S	3,904,787	2,719,186	1,714,661	46,873	46,873	46,873	46,873	38,438	—
9128 Johnson County RWD 7	339,212	236,218	148,954	204	204	204	204	167	—
9129 Jetmore Housing Authority	37,488	26,106	16,462	97	97	97	97	78	—
9130 Stanton County Health Care Facility	3,765,440	2,622,149	1,653,471	114,894	114,894	114,894	114,894	94,211	—
9131 City of Palco	73,244	51,005	32,163	—	—	—	—	—	—
9132 Western Kansas Groundwater Managem	260,719	181,557	114,486	698	698	698	698	574	—
9134 Tri-Ko Inc	3,818,252	2,658,925	1,676,662	—	—	—	—	—	—
9135 Mary Cotton Public Library	52,405	36,494	23,012	1,593	1,593	1,593	1,593	1,305	—
9136 City of Harveyville	55,057	38,340	24,176	235	235	235	235	195	—
9137 SE Kansas Regional Juvenile Detentior	519,369	361,674	228,064	7,344	7,344	7,344	7,344	6,021	—
9138 City of Greenleaf	43,214	30,093	18,976	191	191	191	191	156	—
9139 Kansas Guardianship Program	415,230	289,155	182,335	—	—	—	—	—	—
9140 City of Pleasanton	401,656	279,702	176,374	—	—	—	—	—	—
9141 City of Winchester	103,715	72,224	45,543	327	327	327	327	268	—
9142 Wakarusa Township	315,156	219,466	138,391	2,803	2,803	2,803	2,803	2,301	—
9144 N C Kansas Reg Juvenile Deten Facilit	623,438	434,145	273,762	8,651	8,651	8,651	8,651	7,096	—
9145 Developmental Services of NW Kansas	9,461,994	6,589,071	4,154,929	—	—	—	—	—	—
9146 Futures Unlimited Inc	3,257,949	2,268,745	1,430,623	37,720	37,720	37,720	37,720	30,930	—
9147 C O F Training Services Inc	3,998,215	2,784,247	1,755,687	—	—	—	—	—	—
9148 NW Local Environmental Protection G	81,710	56,900	35,880	—	—	—	—	—	—
9149 Big Lakes Developmental Center Inc	4,164,163	2,899,808	1,828,557	—	—	—	—	—	—
9150 Multi Community Diversified Service I	3,732,371	2,599,120	1,638,950	—	—	—	—	—	—
9151 High Plains Mental Health Center	5,446,033	3,792,467	2,391,449	9,290	9,290	9,290	9,290	7,615	—
9152 Arrowhead West Inc	6,222,498	4,333,176	2,732,409	46,562	46,562	46,562	46,562	38,181	—
9153 Barton County Extension Council	29,145	20,296	12,798	887	887	887	887	725	—
9154 NE Kansas Area Agency on Aging Inc	372,228	259,209	163,452	—	—	—	—	—	—
9155 City of Onaga	222,294	154,799	97,613	6,127	6,127	6,127	6,127	5,027	—
9156 Central Rush County Ems	43,197	30,081	18,968	86	86	86	86	73	—
9157 Tri-Valley Developmental Service Inc	3,393,124	2,362,878	1,489,981	—	—	—	—	—	—
9158 Wyandotte County Fair Association Inc	28,385	19,767	12,465	—	—	—	—	—	—
9159 Sunflower Extension District 6	106,313	74,033	46,684	369	369	369	369	301	—
9160 Goodland Housing Authority	125,879	87,659	55,276	—	—	—	—	—	—
9161 Medicine Lodge Township	82,876	57,713	36,392	—	—	—	—	—	—
9162 NW Kansas Groundwater Mgt Dist 4	257,025	178,985	112,864	—	—	—	—	—	—
9163 Coldwater-Wilmore Regional Library	47,138	32,826	20,699	2,516	2,516	2,516	2,516	2,063	—
9164 Twin Valley Developmental Services In	2,411,687	1,679,432	1,059,014	—	—	—	—	—	—
9166 Scott County Extension Council	34,359	23,927	15,088	—	—	—	—	—	—
9169 Housing Authority City of Iola	319,840	222,728	140,448	709	709	709	709	580	—
9170 Plumb Township Wabausee Co	23,065	16,062	10,128	—	—	—	—	—	—
9171 Training & Evaluation Center Hutchins	3,699,408	2,576,166	1,624,475	2,171	2,171	2,171	2,171	1,778	—
9172 Nemaha County Training Center Inc	1,372,082	955,480	602,505	—	—	—	—	—	—
9173 Sheltered Living Inc	3,722,668	2,592,363	1,634,689	—	—	—	—	—	—
9174 Starkey Inc	10,633,840	7,405,113	4,669,507	44,805	44,805	44,805	44,805	36,738	—
9175 Community Living Opportunities Inc	6,722,655	4,681,471	2,952,036	—	—	—	—	—	—
9176 City of Grainfield	30,312	21,108	13,311	21	21	21	21	17	—
9177 City of Cunningham	79,448	55,325	34,887	—	—	—	—	—	—
9178 City of Greeley	41,871	29,158	18,386	—	—	—	—	—	—
9179 Halstead Public Library	32,345	22,524	14,203	356	356	356	356	290	—
9181 Colby Recreation Dept	73,809	51,399	32,411	1,313	1,313	1,313	1,313	1,076	—
9182 City of Whitewater	138,216	96,250	60,693	—	—	—	—	—	—
9183 Walnut Creek Extension Dist 2	103,556	72,113	45,473	607	607	607	607	497	—
9184 SC Kansas Area Agency on Aging	337,798	235,233	148,333	3,528	3,528	3,528	3,528	2,893	—
9185 Rice County Council on Aging	217,486	151,452	95,502	384	384	384	384	317	—
9186 Kingman County Council on Aging	169,341	117,924	74,360	—	—	—	—	—	—
9187 City of Norcatour	12,213	8,505	5,363	105	105	105	105	84	—
9188 Beloit Housing Authority	65,608	45,688	28,810	910	910	910	910	747	—
9189 Republic County Historical Society	9,173	6,388	4,028	—	—	—	—	—	—
9190 Sherman County Conservation District	42,737	29,761	18,767	—	—	—	—	—	—
9191 Jackson County Conservation District	57,920	40,334	25,434	152	152	152	152	123	—
9192 Johnson County Extension Council	187,369	130,478	82,277	—	—	—	—	—	—
9193 Yates Center Public Library	25,876	18,019	11,362	—	—	—	—	—	—
9194 Overbrook Public Library	21,316	14,844	9,360	—	—	—	—	—	—
9195 Franklin County RWD 6	157,888	109,949	69,331	581	581	581	581	474	—
9196 Public Wholesale Water Supply 11	175,615	122,294	77,116	—	—	—	—	—	—
9197 Public Wholesale Water Supply 12	162,996	113,506	71,574	2,879	2,879	2,879	2,879	2,363	—
9198 Pawnee Mental Health Services Inc	7,452,123	5,189,452	3,272,358	—	—	—	—	—	—
9199 Topeka Association for Retarded Citiz	3,621,074	2,521,616	1,590,077	—	—	—	—	—	—
9200 North Central Regional Planning Comm	736,714	513,027	323,504	—	—	—	—	—	—
9201 Coffeyville Regional Medical Center In	14,862,940	10,350,141	6,526,579	—	—	—	—	—	—
9202 Kansas Public Telecommunications	999,165	695,791	438,751	—	—	—	—	—	—
9204 Elk County Council on Aging	91,802	63,928	40,312	—	—	—	—	—	—
9205 City of La Harpe	111,156	77,406	48,810	2,699	2,699	2,699	2,699	2,213	—
9206 City of Offerle	53,307	37,121	23,408	2,001	2,001	2,001	2,001	1,639	—
9207 Wabausee County Extension Council	30,082	20,948	13,210	816	816	816	816	669	—
9208 Cowley County Council on Aging	123,811	86,218	54,368	—	—	—	—	—	—
9209 McPherson County Council on Aging	84,803	59,054	37,238	445	445	445	445	362	—
9210 Center Twp Reno County	32,769	22,819	14,389	—	—	—	—	—	—
9211 RWD 5 Anderson Co	61,384	42,746	26,955	146	146	146	146	122	—
9212 RWD 3 Cowley Co	68,754	47,879	30,191	4,642	4,642	4,642	4,642	3,807	—
9213 RWD 6 Crawford Co	51,186	35,644	22,477	—	—	—	—	—	—
9214 RWD 1 Woodson Co	130,421	90,822	57,270	293	293	293	293	239	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
137,806	137,806	137,806	137,806	13,079	—
11,971	11,971	11,971	11,971	1,136	—
1,323	1,323	1,323	1,323	126	—
132,889	132,889	132,889	132,889	12,612	—
4,084	4,084	4,084	4,084	1,472	—
9,201	9,201	9,201	9,201	873	—
153,252	153,252	153,252	153,252	27,961	—
1,849	1,849	1,849	1,849	176	—
1,943	1,943	1,943	1,943	184	—
18,329	18,329	18,329	18,329	1,740	—
1,525	1,525	1,525	1,525	145	—
16,511	16,511	16,511	16,511	2,913	—
14,248	14,248	14,248	14,248	1,406	—
3,660	3,660	3,660	3,660	347	—
11,122	11,122	11,122	11,122	1,056	—
22,002	22,002	22,002	22,002	2,088	—
348,391	348,391	348,391	348,391	43,554	—
114,978	114,978	114,978	114,978	10,912	—
160,101	160,101	160,101	160,101	28,971	—
3,444	3,444	3,444	3,444	731	—
175,893	175,893	175,893	175,893	37,671	—
165,667	165,667	165,667	165,667	40,337	—
192,199	192,199	192,199	192,199	18,241	—
219,602	219,602	219,602	219,602	20,842	—
1,029	1,029	1,029	1,029	98	—
19,233	19,233	19,233	19,233	6,247	—
7,845	7,845	7,845	7,845	745	—
1,524	1,524	1,524	1,524	145	—
155,649	155,649	155,649	155,649	40,802	—
3,042	3,042	3,042	3,042	1,767	—
3,752	3,752	3,752	3,752	356	—
7,842	7,842	7,842	7,842	3,209	—
5,213	5,213	5,213	5,213	2,157	—
12,806	12,806	12,806	12,806	3,921	—
1,664	1,664	1,664	1,664	158	—
92,019	92,019	92,019	92,019	13,741	—
1,234	1,234	1,234	1,234	132	—
11,288	11,288	11,288	11,288	1,071	—
879	879	879	879	133	—
130,558	130,558	130,558	130,558	12,391	—
52,874	52,874	52,874	52,874	8,247	—
152,861	152,861	152,861	152,861	30,083	—
375,286	375,286	375,286	375,286	35,618	—
372,757	372,757	372,757	372,757	133,633	—
1,070	1,070	1,070	1,070	102	—
6,711	6,711	6,711	6,711	3,470	—
1,794	1,794	1,794	1,794	402	—
1,141	1,141	1,141	1,141	108	—
2,605	2,605	2,605	2,605	247	—
7,603	7,603	7,603	7,603	2,698	—
3,655	3,655	3,655	3,655	347	—
11,921	11,921	11,921	11,921	1,131	—
7,675	7,675	7,675	7,675	728	—
7,302	7,302	7,302	7,302	1,654	—
431	431	431	431	41	—
2,315	2,315	2,315	2,315	220	—
1,702	1,702	1,702	1,702	1,162	—
1,524	1,524	1,524	1,524	154	—
2,044	2,044	2,044	2,044	194	—
14,218	14,218	14,218	14,218	6,865	—
1,078	1,078	1,078	1,078	221	—
2,136	2,136	2,136	2,136	1,203	—
5,572	5,572	5,572	5,572	529	—
7,058	7,058	7,058	7,058	1,296	—
5,752	5,752	5,752	5,752	546	—
367,658	367,658	367,658	367,658	110,782	—
172,583	172,583	172,583	172,583	48,856	—
28,105	28,105	28,105	28,105	4,196	—
579,845	579,845	579,845	579,845	95,133	—
45,579	45,579	45,579	45,579	11,808	—
4,354	4,354	4,354	4,354	1,221	—
3,923	3,923	3,923	3,923	372	—
1,881	1,881	1,881	1,881	179	—
1,062	1,062	1,062	1,062	101	—
6,257	6,257	6,257	6,257	1,964	—
2,993	2,993	2,993	2,993	284	—
1,156	1,156	1,156	1,156	110	—
2,166	2,166	2,166	2,166	206	—
2,426	2,426	2,426	2,426	230	—
1,806	1,806	1,806	1,806	171	—
4,603	4,603	4,603	4,603	437	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There- after
	1% Decrease (7.00)%	Current discount rate (8.00)%	1% Increase (9.00)%	2015	2016	2017	2018	2019	
9215 Kansas Bostwick Irrigation District S	521,137	362,905	228,840	—	—	—	—	—	—
9216 Greeley County Library	42,083	29,306	18,480	2,040	2,040	2,040	2,040	1,672	—
9217 Haskell Township Library	45,265	31,521	19,877	235	235	235	235	194	—
9218 City of Kensington	54,420	37,897	23,897	141	141	141	141	117	—
9219 City of Mound Valley	44,187	30,770	19,403	118	118	118	118	95	—
9220 Kanwaka Township	102,407	71,313	44,969	—	—	—	—	—	—
9221 Lincoln Township Dickinson County	16,897	11,767	7,420	2,160	2,160	2,160	2,160	1,772	—
9222 Doniphan Co Conservation District	41,200	28,690	18,091	863	863	863	863	708	—
9224 Gove County Medical Center	5,754,703	4,007,416	2,526,992	—	—	—	—	—	—
9225 Bird City Housing Authority	24,727	17,219	10,858	—	—	—	—	—	—
9226 Scott Recreation Commission	85,103	59,264	37,370	2,330	2,330	2,330	2,330	1,912	—
9227 Labette Center for Mental Health Servi	1,801,275	1,254,358	790,972	6,292	6,292	6,292	6,292	5,161	—
9228 Cheney Recreation Commission	50,673	35,287	22,251	737	737	737	737	607	—
9229 Douglass Public Library	28,527	19,865	12,527	476	476	476	476	390	—
9230 Reno Township	52,706	36,703	23,144	—	—	—	—	—	—
9231 City of Richmond	116,582	81,184	51,193	455	455	455	455	373	—
9233 Iroquois Center for Human Developme	1,155,921	804,952	507,585	—	—	—	—	—	—
9234 Bert Nash Community Mental Health	6,592,198	4,590,625	2,894,751	3,018	3,018	3,018	3,018	2,475	—
9235 City of Elwood	362,896	252,711	159,354	2,338	2,338	2,338	2,338	1,918	—
9236 City of Elk City	65,219	45,417	28,639	—	—	—	—	—	—
9237 Park Township	35,261	24,555	15,484	1,208	1,208	1,208	1,208	992	—
9238 Unified Government of Wyandotte Co	66,561,789	46,351,792	29,228,455	106,752	106,752	106,752	106,752	87,539	—
9239 Creative Community Living Inc	4,733,268	3,296,117	2,078,462	—	—	—	—	—	—
9240 Flint Hills Community Health Center In	3,627,525	2,526,108	1,592,910	45,838	45,838	45,838	45,838	37,585	—
9242 University of Kansas Hospital Authorit	45,724,432	31,841,232	20,078,405	—	—	—	—	—	—
9243 St Francis Housing Authority	16,667	11,607	7,319	37	37	37	37	28	—
9244 Horton Housing Authority	101,841	70,919	44,720	—	—	—	—	—	—
9245 Lawrence Housing Authority	2,035,836	1,417,700	893,971	—	—	—	—	—	—
9246 Lincoln Housing Authority	75,029	52,248	32,946	628	628	628	628	513	—
9247 City of Burden	95,903	66,784	42,113	672	672	672	672	552	—
9248 City of Longton	67,977	47,337	29,850	84	84	84	84	67	—
9249 City of Westmoreland	131,305	91,437	57,658	685	685	685	685	562	—
9250 Consolidated RWD 2	232,368	161,815	102,037	—	—	—	—	—	—
9251 Towanda Township	54,526	37,971	23,943	259	259	259	259	212	—
9253 City of Herndon	36,480	25,404	16,019	309	309	309	309	251	—
9254 Housing Authority of City of Galena	69,461	48,371	30,502	149	149	149	149	123	—
9255 Atchison Housing Authority	358,901	249,929	157,600	—	—	—	—	—	—
9256 Jetmore Public Library	22,871	15,927	10,043	541	541	541	541	446	—
9257 Hays Housing Authority	46,749	32,555	20,528	24	24	24	24	17	—
9258 Housing Authority of City of Belleville	85,086	59,251	37,363	—	—	—	—	—	—
9259 Sharon Springs Housing Authority	21,563	15,016	9,469	507	507	507	507	417	—
9260 Haysville Community Library	201,809	140,534	88,618	703	703	703	703	579	—
9261 Hamilton County Library	90,211	62,821	39,613	—	—	—	—	—	—
9262 Ellis Public Library	30,648	21,342	13,458	—	—	—	—	—	—
9263 Bucklin Public Library	24,285	16,911	10,664	528	528	528	528	434	—
9264 Elkhart Cemetery District	51,044	35,546	22,414	348	348	348	348	285	—
9265 Ellis Recreation Commission	44,752	31,164	19,651	165	165	165	165	134	—
9266 Clay County Conservation District	39,467	27,484	17,331	126	126	126	126	101	—
9267 City of Linn Valley	111,350	77,541	48,896	2,524	2,524	2,524	2,524	2,068	—
9268 City of Blue Mound	79,359	55,264	34,848	—	—	—	—	—	—
9269 Kansas Workers Risk Cooperative for t	356,109	247,984	156,374	—	—	—	—	—	—
9270 Manhattan Housing Authority	539,660	375,804	236,974	—	—	—	—	—	—
9271 Norton Housing Authority	72,873	50,746	32,000	—	—	—	—	—	—
9272 Topeka Housing Authority	2,324,834	1,618,950	1,020,875	—	—	—	—	—	—
9275 City of Linwood	72,696	50,623	31,922	2,301	2,301	2,301	2,301	1,889	—
9276 Lindsborg Community Library	20,715	14,425	9,096	5	5	5	5	6	—
9277 City of North Newton	308,069	214,531	135,279	293	293	293	293	240	—
9278 City of Arcadia	107,568	74,907	47,235	1,888	1,888	1,888	1,888	1,550	—
9279 Four County Mental Health Center Inc	8,062,481	5,614,489	3,540,378	86,400	86,400	86,400	86,400	70,850	—
9280 Disability Planning Organization of Kai	183,604	127,857	80,624	—	—	—	—	—	—
9281 OCK Inc	7,842,414	5,461,241	3,443,742	—	—	—	—	—	—
9282 Housing Authority of Kansas City Kans	5,661,381	3,942,430	2,486,012	—	—	—	—	—	—
9283 Hoisington Recreation Commission	37,488	26,106	16,462	—	—	—	—	—	—
9284 Cottonwood Inc	6,594,302	4,592,090	2,895,674	—	—	—	—	—	—
9285 Johnson Co Fire Dist No 2	2,655,827	1,849,444	1,166,220	6,499	6,499	6,499	6,499	5,328	—
9286 Oskaloosa Public Library	32,468	22,610	14,257	489	489	489	489	402	—
9287 Basehor Community Library	323,852	225,522	142,209	4,302	4,302	4,302	4,302	3,528	—
9288 City of Gypsum	61,066	42,525	26,815	1,418	1,418	1,418	1,418	1,160	—
9289 Greenleaf Housing Authority	19,477	13,564	8,553	756	756	756	756	618	—
9292 Spring Hill Recreation Commission	170,472	118,712	74,857	—	—	—	—	—	—
9293 RWD 4 Franklin Co	67,712	47,152	29,733	—	—	—	—	—	—
9294 Mulvane Public Library	73,491	51,177	32,271	1,274	1,274	1,274	1,274	1,042	—
9295 City of Prescott	48,994	34,118	21,514	—	—	—	—	—	—
9296 Anderson County Extension Council	31,549	21,970	13,854	133	133	133	133	111	—
9297 Thomas Co Economic Development A	54,473	37,934	23,920	—	—	—	—	—	—
9298 Housing Authority of City of Holton	65,202	45,405	28,631	330	330	330	330	268	—
9299 City of Bentley	74,658	51,990	32,784	—	—	—	—	—	—
9301 The Center for Counseling & Consultat	2,993,783	2,084,788	1,314,623	28,611	28,611	28,611	28,611	23,460	—
9306 River Valley Extension District 4	238,396	166,012	104,684	659	659	659	659	540	—
9307 Public Wholesale Water Supply Distric	167,997	116,989	73,771	2,346	2,346	2,346	2,346	1,923	—
9308 Linn County Library District 1	20,556	14,314	9,026	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
21,033	21,033	21,033	21,033	3,914	—
1,485	1,485	1,485	1,485	141	—
1,597	1,597	1,597	1,597	152	—
1,921	1,921	1,921	1,921	182	—
1,559	1,559	1,559	1,559	148	—
4,072	4,072	4,072	4,072	717	—
596	596	596	596	57	—
1,454	1,454	1,454	1,454	138	—
240,261	240,261	240,261	240,261	49,753	—
2,790	2,790	2,790	2,790	1,655	—
3,003	3,003	3,003	3,003	285	—
63,570	63,570	63,570	63,570	6,033	—
1,788	1,788	1,788	1,788	170	—
1,007	1,007	1,007	1,007	96	—
3,084	3,084	3,084	3,084	1,181	—
4,114	4,114	4,114	4,114	390	—
40,839	40,839	40,839	40,839	3,906	—
232,649	232,649	232,649	232,649	22,080	—
12,807	12,807	12,807	12,807	1,216	—
2,652	2,652	2,652	2,652	507	—
1,244	1,244	1,244	1,244	118	—
2,349,074	2,349,074	2,349,074	2,349,074	222,946	—
249,248	249,248	249,248	249,248	83,259	—
128,021	128,021	128,021	128,021	12,150	—
2,569,679	2,569,679	2,569,679	2,569,679	937,062	—
588	588	588	588	56	—
3,670	3,670	3,670	3,670	403	—
106,576	106,576	106,576	106,576	35,296	—
2,648	2,648	2,648	2,648	251	—
3,385	3,385	3,385	3,385	321	—
2,399	2,399	2,399	2,399	228	—
4,634	4,634	4,634	4,634	440	—
8,481	8,481	8,481	8,481	1,007	—
1,924	1,924	1,924	1,924	183	—
1,287	1,287	1,287	1,287	122	—
2,451	2,451	2,451	2,451	233	—
14,044	14,044	14,044	14,044	2,333	—
807	807	807	807	77	—
1,650	1,650	1,650	1,650	157	—
4,033	4,033	4,033	4,033	1,132	—
761	761	761	761	72	—
7,122	7,122	7,122	7,122	676	—
4,034	4,034	4,034	4,034	999	—
1,163	1,163	1,163	1,163	170	—
857	857	857	857	81	—
1,801	1,801	1,801	1,801	171	—
1,579	1,579	1,579	1,579	150	—
1,393	1,393	1,393	1,393	132	—
3,930	3,930	3,930	3,930	373	—
3,798	3,798	3,798	3,798	1,081	—
17,255	17,255	17,255	17,255	5,034	—
25,533	25,533	25,533	25,533	7,131	—
2,975	2,975	2,975	2,975	573	—
117,643	117,643	117,643	117,643	36,978	—
2,566	2,566	2,566	2,566	243	—
731	731	731	731	69	—
10,872	10,872	10,872	10,872	1,032	—
3,796	3,796	3,796	3,796	360	—
284,538	284,538	284,538	284,538	27,005	—
14,334	14,334	14,334	14,334	7,053	—
389,304	389,304	389,304	389,304	118,544	—
222,638	222,638	222,638	222,638	37,691	—
1,953	1,953	1,953	1,953	645	—
278,630	278,630	278,630	278,630	59,728	—
93,728	93,728	93,728	93,728	8,896	—
1,146	1,146	1,146	1,146	109	—
11,429	11,429	11,429	11,429	1,085	—
2,155	2,155	2,155	2,155	205	—
687	687	687	687	65	—
6,594	6,594	6,594	6,594	1,045	—
4,676	4,676	4,676	4,676	2,100	—
2,594	2,594	2,594	2,594	246	—
1,917	1,917	1,917	1,917	320	—
1,113	1,113	1,113	1,113	106	—
3,557	3,557	3,557	3,557	1,520	—
2,301	2,301	2,301	2,301	218	—
8,660	8,660	8,660	8,660	5,193	—
105,655	105,655	105,655	105,655	10,028	—
8,413	8,413	8,413	8,413	798	—
5,929	5,929	5,929	5,929	563	—
837	837	837	837	163	—

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					There- after
	1% Decrease (7.00)%	Current		2015	2016	2017	2018	2019	
		discount rate (8.00%)	1% Increase (9.00%)						
9309 Pleasanton Housing Authority	\$ 68,542	47,731	30,098	—	—	—	—	—	—
9310 Public Housing Agency of S Hutchinson	171,691	119,561	75,393	—	—	—	—	—	—
9311 Housing Authority of the City of Solomon	26,936	18,758	11,828	649	649	649	649	530	—
9313 USD 350 Recreation Commission	37,947	26,426	16,663	—	—	—	—	—	—
9314 Wellington Housing Authority	164,904	114,835	72,412	565	565	565	565	463	—
9317 Nippawalla Township	31,956	22,253	14,032	536	536	536	536	440	—
9318 Linn County Library District # 5	61,773	43,017	27,126	494	494	494	494	407	—
9320 City of Vermillion	36,286	25,269	15,934	199	199	199	199	161	—
9321 Public Wholesale Water Supply District # 20	146,311	101,887	64,248	—	—	—	—	—	—
9322 Thomas County Historical Society	76,584	53,331	33,629	—	—	—	—	—	—
9323 Phillips-Rooks Extension Dist # 5	59,952	41,749	26,326	2,197	2,197	2,197	2,197	1,800	—
9329 Jefferson County Rural Water Dist No 13	146,311	101,887	64,248	—	—	—	—	—	—
9330 Rose Hill Recreation Commission	130,280	90,723	57,208	706	706	706	706	580	—
9339 Coffey County Conservation District	36,622	25,502	16,081	55	55	55	55	45	—
9341 Meadowlark Extension District	169,482	118,023	74,423	350	350	350	350	289	—
9342 Park City Public Library	46,732	32,543	20,521	—	—	—	—	—	—
9347 Auburn Township	26,070	18,154	11,448	3,858	3,858	3,858	3,858	3,161	—
9350 The Housing Authority of the City of Paola	163,756	114,035	71,908	79	79	79	79	62	—
9351 The Housing Authority of the City of Phillipsburg	80,013	55,719	35,135	—	—	—	—	—	—
9353 Equus Beds Groundwater Mgmt Dist # 2	180,458	125,666	79,242	—	—	—	—	—	—
9354 Americus Township Library	12,496	8,702	5,487	—	—	—	—	—	—
9360 Southeast Kansasworks Inc	137,579	95,806	60,414	—	—	—	—	—	—
9362 Kansas Power Pool	549,257	382,487	241,188	9,326	9,326	9,326	9,326	7,648	—
9363 Osborne Housing Authority	69,603	48,469	30,564	1,080	1,080	1,080	1,080	887	—
9365 Newton Housing Authority	272,720	189,914	119,756	—	—	—	—	—	—
9366 Lincoln Carnegie Library	21,492	14,967	9,438	557	557	557	557	458	—
9367 City of St George	170,313	118,601	74,787	3,965	3,965	3,965	3,965	3,250	—
9370 Ashland Library	17,091	11,902	7,505	—	—	—	—	—	—
9372 City of Otis	61,419	42,771	26,970	—	—	—	—	—	—
9375 City of Chanute Housing Authority	241,082	167,883	105,863	—	—	—	—	—	—
9382 Coffey County Housing Authority	67,287	46,857	29,547	—	—	—	—	—	—
9383 Parsons Housing Authority	163,526	113,875	71,807	—	—	—	—	—	—
9387 Hoxie Housing Authority	45,636	31,780	20,040	2,537	2,537	2,537	2,537	2,079	—
9403 Strong City Housing Authority	44,805	31,201	19,675	—	—	—	—	—	—
9404 Public Wholesale Water Supply District # 23	207,571	144,547	91,148	—	—	—	—	—	—
9406 Stockton Recreation Commission	38,478	26,795	16,896	—	—	—	—	—	—
9407 Unified Greeley County	1,466,129	1,020,972	643,803	18,547	18,547	18,547	18,547	15,211	—
9408 Great Plains Development Authority	554,100	385,860	243,315	16,337	16,337	16,337	16,337	13,399	—
9411 Horsethief Reservoir	66,863	46,562	29,361	—	—	—	—	—	—
9412 City of Fontana	30,878	21,502	13,559	144	144	144	144	117	—
9414 Valley Township	33,918	23,619	14,894	—	—	—	—	—	—
9418 Garden City Housing Authority	181,183	126,171	79,561	1,705	1,705	1,705	1,705	1,399	—
9424 Rural Water District # 5	311,215	216,722	136,660	—	—	—	—	—	—
9425 Oaklawn Improvement District	167,485	116,632	73,546	8,439	8,439	8,439	8,439	6,922	—
9427 Twin Creeks Extension District # 9	70,115	48,826	30,789	—	—	—	—	—	—
9432 Graves Memorial Public Library	17,144	11,939	7,528	246	246	246	246	201	—
9434 Pottawatomie Co RWD # 4	59,475	41,417	26,117	—	—	—	—	—	—
9443 Minneha Township	85,881	59,805	37,712	275	275	275	275	223	—
9447 Golden Prairie Extension District 12	109,653	76,360	48,151	863	863	863	863	708	—
9448 Frontier Extension District # 11	115,910	80,717	50,898	—	—	—	—	—	—
9449 Southwind Extension District # 10	90,052	62,710	39,544	905	905	905	905	741	—
9451 Montgomery Co RWD # 12	22,535	15,693	9,896	526	526	526	526	430	—
9455 Coffey County Fire District # 1	93,375	65,024	41,003	476	476	476	476	391	—
9460 Liberal Housing Authority	192,795	134,257	84,660	—	—	—	—	—	—
9468 Salt Creek Township	35,561	24,764	15,616	677	677	677	677	557	—
9480 Clay Center Housing Authority	169,853	118,281	74,586	11,894	11,894	11,894	11,894	9,754	—
9482 RWD # 1 Washington	138,817	96,668	60,957	8,382	8,382	8,382	8,382	6,872	—
9484 Lakin Comanche Cemetery District	60,889	42,402	26,737	5,565	5,565	5,565	5,565	4,565	—
9486 Chisholm Creek Utility Authority	223,708	155,784	98,234	16,981	16,981	16,981	16,981	13,924	—
9490 City of Atlanta	28,668	19,964	12,589	2,071	2,071	2,071	2,071	1,700	—
9491 Chapman Housing Authority	43,268	30,130	19,000	3,457	3,457	3,457	3,457	2,837	—
9493 Downs Housing Authority	46,431	32,333	20,389	3,669	3,669	3,669	3,669	3,010	—
9494 Garfield Township	30,754	21,416	13,505	2,762	2,762	2,762	2,762	2,263	—
9495 Seneca Housing Authority	70,398	49,023	30,913	10,416	10,416	10,416	10,416	8,544	—
9497 Beck-Bookman Library	59,387	41,355	26,078	3,782	3,782	3,782	3,782	3,099	—
9499 Midway Extension District # 15	18,081	12,591	7,940	2,675	2,675	2,675	2,675	2,196	—
Total Local Group	\$ 1,767,463,890	1,230,813,044	776,124,562	4,925,864	4,925,864	4,925,864	4,925,864	4,039,127	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
2,921	2,921	2,921	2,921	643	—
7,879	7,879	7,879	7,879	2,069	—
951	951	951	951	90	—
1,441	1,441	1,441	1,441	211	—
5,820	5,820	5,820	5,820	552	—
1,128	1,128	1,128	1,128	107	—
2,180	2,180	2,180	2,180	207	—
1,281	1,281	1,281	1,281	122	—
6,589	6,589	6,589	6,589	1,660	—
6,500	6,500	6,500	6,500	3,372	—
2,116	2,116	2,116	2,116	201	—
5,240	5,240	5,240	5,240	551	—
4,598	4,598	4,598	4,598	436	—
1,292	1,292	1,292	1,292	123	—
5,981	5,981	5,981	5,981	568	—
2,044	2,044	2,044	2,044	480	—
920	920	920	920	87	—
5,779	5,779	5,779	5,779	548	—
3,433	3,433	3,433	3,433	769	—
8,613	8,613	8,613	8,613	2,444	—
773	773	773	773	315	—
19,595	19,595	19,595	19,595	12,545	—
19,384	19,384	19,384	19,384	1,840	—
2,456	2,456	2,456	2,456	233	—
10,655	10,655	10,655	10,655	1,760	—
759	759	759	759	72	—
6,011	6,011	6,011	6,011	570	—
925	925	925	925	319	—
2,809	2,809	2,809	2,809	730	—
10,697	10,697	10,697	10,697	2,602	—
3,217	3,217	3,217	3,217	916	—
8,836	8,836	8,836	8,836	3,062	—
1,611	1,611	1,611	1,611	153	—
1,597	1,597	1,597	1,597	161	—
7,501	7,501	7,501	7,501	840	—
1,507	1,507	1,507	1,507	251	—
51,742	51,742	51,742	51,742	4,911	—
19,555	19,555	19,555	19,555	1,856	—
3,388	3,388	3,388	3,388	1,066	—
1,090	1,090	1,090	1,090	103	—
1,294	1,294	1,294	1,294	192	—
6,394	6,394	6,394	6,394	607	—
12,019	12,019	12,019	12,019	1,889	—
5,911	5,911	5,911	5,911	561	—
3,185	3,185	3,185	3,185	820	—
605	605	605	605	57	—
2,175	2,175	2,175	2,175	260	—
3,031	3,031	3,031	3,031	288	—
3,870	3,870	3,870	3,870	367	—
5,629	5,629	5,629	5,629	1,648	—
3,178	3,178	3,178	3,178	302	—
795	795	795	795	75	—
3,295	3,295	3,295	3,295	313	—
22,817	22,817	22,817	22,817	13,778	—
1,255	1,255	1,255	1,255	119	—
5,994	5,994	5,994	5,994	569	—
4,899	4,899	4,899	4,899	465	—
2,149	2,149	2,149	2,149	204	—
7,895	7,895	7,895	7,895	749	—
1,012	1,012	1,012	1,012	96	—
1,527	1,527	1,527	1,527	145	—
1,639	1,639	1,639	1,639	156	—
1,085	1,085	1,085	1,085	103	—
2,484	2,484	2,484	2,484	236	—
2,096	2,096	2,096	2,096	199	—
638	638	638	638	61	—
67,302,536	67,302,536	67,302,536	67,302,536	9,959,171	—

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
KANSAS POLICE AND FIRE GROUP**

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease	Current discount rate	1% Increase	2015	2016	2017	2018	2019	There-after
	(7.00%)	(8.00%)	(9.00%)						
S246 Fort Hays University	\$ 797,132	534,983	313,761	20,615	20,615	20,615	20,615	16,902	—
S367 Kansas State University	1,620,511	1,087,583	637,854	2,877	2,877	2,877	2,877	2,359	—
S379 Emporia State University	632,276	424,343	248,872	5,612	5,612	5,612	5,612	4,599	—
S385 Pittsburg State University	1,159,257	778,019	456,299	2,058	2,058	2,058	2,058	1,687	—
S682 Staff Benefits University of Kansas	2,804,531	1,882,221	1,103,900	4,978	4,978	4,978	4,978	4,082	—
S683 University of Kansas Medical Center	2,921,004	1,960,391	1,149,746	5,185	5,185	5,185	5,185	4,252	—
S715 Wichita State University	1,933,737	1,297,800	761,144	3,433	3,433	3,433	3,433	2,815	—
Other state agencies	72,815,753	48,869,257	28,661,236	129,253	129,253	129,253	129,253	105,987	—
0004 Atchison County	1,004,437	674,114	395,360	26,066	26,066	26,066	26,066	21,373	—
0018 Cowley County	2,364,169	1,586,679	930,568	11,410	11,410	11,410	11,410	9,358	—
0020 Dickinson County	1,835,664	1,231,980	722,541	24,543	24,543	24,543	24,543	20,126	—
0022 Douglas County	13,387,484	8,984,820	5,269,490	23,764	23,764	23,764	23,764	19,486	—
0025 Ellis County	5,014,457	3,365,381	1,973,756	29,963	29,963	29,963	29,963	24,568	—
0028 Ford County	5,840,543	3,919,797	2,298,914	10,367	10,367	10,367	10,367	8,501	—
0029 Franklin County	5,566,181	3,735,663	2,190,922	32,589	32,589	32,589	32,589	26,721	—
0033 Gray County	974,212	653,829	383,463	5,950	5,950	5,950	5,950	4,881	—
0037 Harvey County	2,085,537	1,399,678	820,895	16,368	16,368	16,368	16,368	13,425	—
0041 Johnson County	92,127,722	61,830,211	36,262,681	163,533	163,533	163,533	163,533	134,097	—
0042 Kearny County	1,991,392	1,336,495	783,838	3,786	3,786	3,786	3,786	3,107	—
0045 Labette County	1,515,451	1,017,073	596,501	15,378	15,378	15,378	15,378	12,608	—
0047 Leavenworth County	9,100,640	6,107,765	3,582,131	56,362	56,362	56,362	56,362	46,219	—
0056 Miami County	5,581,943	3,746,242	2,197,126	15,388	15,388	15,388	15,388	12,618	—
0061 Neosho County	1,448,228	971,958	570,042	42,661	42,661	42,661	42,661	34,979	—
0071 Reno County	5,011,691	3,363,525	1,972,667	18,589	18,589	18,589	18,589	15,241	—
0077 Russell County	1,013,691	680,325	399,002	14,333	14,333	14,333	14,333	11,752	—
0080 Sedgwick County	66,698,033	44,763,437	26,253,222	118,394	118,394	118,394	118,394	97,083	—
0081 Seward County	2,903,317	1,948,520	1,142,784	19,409	19,409	19,409	19,409	15,914	—
0082 Shawnee County	12,600,301	8,456,513	4,959,644	28,976	28,976	28,976	28,976	23,760	—
0088 Sumner County	2,026,875	1,360,308	797,805	49,437	49,437	49,437	49,437	40,538	—
0097 City of Abilene	2,184,929	1,466,384	860,017	7,053	7,053	7,053	7,053	5,784	—
0104 City of Arkansas City	5,356,139	3,594,697	2,108,247	9,508	9,508	9,508	9,508	7,796	—
0107 City of Atchison	3,856,597	2,588,300	1,518,007	7,072	7,072	7,072	7,072	5,800	—
0120 City of Chanute	3,685,292	2,473,331	1,450,579	6,542	6,542	6,542	6,542	5,364	—
0126 City of Coffeyville	5,425,492	3,641,242	2,135,545	26,800	26,800	26,800	26,800	21,973	—
0130 City of Dodge City	7,500,367	5,033,765	2,952,243	85,855	85,855	85,855	85,855	70,401	—
0135 City of El Dorado	3,936,103	2,641,660	1,549,302	6,987	6,987	6,987	6,987	5,729	—
0141 City of Eric	269,867	181,117	106,223	7,247	7,247	7,247	7,247	5,941	—
0142 City of Eudora	1,031,604	692,346	406,053	11,285	11,285	11,285	11,285	9,254	—
0144 City of Fort Scott	2,688,692	1,804,477	1,058,304	16,391	16,391	16,391	16,391	13,438	—
0147 City of Garden City	9,704,733	6,513,194	3,819,910	18,019	18,019	18,019	18,019	14,776	—
0151 City of Girard	894,130	600,082	351,941	8,265	8,265	8,265	8,265	6,779	—
0160 City of Hays	6,170,079	4,140,960	2,428,624	11,662	11,662	11,662	11,662	9,561	—
0170 City of Hutchinson	20,139,336	13,516,229	7,927,107	66,832	66,832	66,832	66,832	54,800	—
0177 City of Junction City	11,328,342	7,602,856	4,458,984	55,625	55,625	55,625	55,625	45,613	—
0186 City of Lawrence	48,968,512	32,864,521	19,274,649	121,420	121,420	121,420	121,420	99,564	—
0187 City of Leavenworth	12,421,881	8,336,769	4,889,416	44,259	44,259	44,259	44,259	36,290	—
0188 City of Liberal	5,628,957	3,777,794	2,215,631	13,980	13,980	13,980	13,980	11,464	—
0193 City of Marion	443,361	297,556	174,513	4,769	4,769	4,769	4,769	3,912	—
0208 City of Newton	10,727,679	7,199,729	4,222,555	57,186	57,186	57,186	57,186	46,891	—
0211 City of Olathe	44,445,876	29,829,218	17,494,480	145,025	145,025	145,025	145,025	118,921	—
0214 City of Oswego	401,458	269,433	158,019	1,555	1,555	1,555	1,555	1,276	—
0215 City of Ottawa	5,661,752	3,799,805	2,228,540	27,480	27,480	27,480	27,480	22,533	—
0217 City of Paola	1,811,341	1,215,656	712,968	12,132	12,132	12,132	12,132	9,951	—
0218 City of Parsons	4,161,908	2,793,205	1,638,181	52,667	52,667	52,667	52,667	43,186	—
0221 City of Pittsburg	7,477,041	5,018,110	2,943,062	13,272	13,272	13,272	13,272	10,883	—
0235 City of Topeka	78,589,699	52,744,359	30,933,937	297,702	297,702	297,702	297,702	244,115	—
0246 City of Wellington	3,801,492	2,551,317	1,496,317	23,006	23,006	23,006	23,006	18,864	—
0248 City of Winfield	5,720,121	3,838,978	2,251,515	10,154	10,154	10,154	10,154	8,326	—
0297 Clark County	571,669	383,668	225,016	4,732	4,732	4,732	4,732	3,880	—
0301 Pottawatomie County	2,666,372	1,789,498	1,049,519	18,493	18,493	18,493	18,493	15,166	—
0307 City of Bonner Springs	3,129,366	2,100,229	1,231,759	28,416	28,416	28,416	28,416	23,300	—
0314 City of Herington	777,871	522,057	306,180	1,381	1,381	1,381	1,381	1,132	—
0318 City of Manhattan	9,363,989	6,284,508	3,685,789	65,097	65,097	65,097	65,097	53,378	—
0319 City of McPherson	5,669,677	3,805,123	2,231,659	61,633	61,633	61,633	61,633	50,539	—
0322 City of Salina	22,429,746	15,053,405	8,828,642	39,814	39,814	39,814	39,814	32,648	—
0366 City of Concordia	1,225,365	822,387	482,320	56,521	56,521	56,521	56,521	46,346	—
0385 City of Baldwin City	1,004,408	674,094	395,348	15,569	15,569	15,569	15,569	12,764	—
0393 City of Emporia	9,836,422	6,601,575	3,871,745	17,460	17,460	17,460	17,460	14,317	—
0395 City of Gardner	3,248,468	2,180,163	1,278,640	31,877	31,877	31,877	31,877	26,140	—
0404 City of Rossville	175,380	117,704	69,032	529	529	529	529	433	—
0406 City of Spring Hill	1,120,423	751,956	441,013	1,989	1,989	1,989	1,989	1,631	—
0459 City of Shawnee	21,676,765	14,548,052	8,532,259	38,478	38,478	38,478	38,478	31,552	—
0480 City of Lenexa	23,623,303	15,854,444	9,298,442	45,361	45,361	45,361	45,361	37,195	—
0676 City of Mission	3,833,545	2,572,829	1,508,934	30,173	30,173	30,173	30,173	24,740	—
0769 City of Roeland Park	1,734,874	1,164,336	682,869	3,080	3,080	3,080	3,080	2,525	—
1069 City of Merriam	7,001,852	4,699,194	2,756,021	12,429	12,429	12,429	12,429	10,192	—
4087 City of Overbrook	149,435	100,291	58,820	2,834	2,834	2,834	2,834	2,324	—
4126 City of Derby	6,973,347	4,680,063	2,744,801	27,544	27,544	27,544	27,544	22,584	—
4182 City of Leawood	16,581,395	11,128,367	6,526,655	37,482	37,482	37,482	37,482	30,733	—
4254 City of Fairway	1,297,552	870,834	510,734	2,303	2,303	2,303	2,303	1,889	—
4279 City of Victoria	250,880	168,374	98,750	2,229	2,229	2,229	2,229	1,826	—
4476 Johnson Co. Consolidated Fire Dist. # 2	11,868,486	7,965,366	4,671,592	21,067	21,067	21,067	21,067	17,275	—
4583 City of Overland Park	5,839,556	3,919,135	2,298,526	273,099	273,099	273,099	273,099	223,941	—
4612 City of Westwood	916,918	615,377	360,911	1,628	1,628	1,628	1,628	1,335	—
4808 Johnson Co. Park & Recreation Dist.	2,063,002	1,384,555	812,025	7,763	7,763	7,763	7,763	6,366	—
4809 City of Edwardsville	3,256,784	2,185,744	1,281,913	5,781	5,781	5,781	5,781	4,740	—
4810 City of Goddard	992,760	666,276	390,763	12,536	12,536	12,536	12,536	10,279	—
5242 City of Lansing	1,776,318	1,192,150	699,182	8,126	8,126	8,126	8,126	6,663	—
5553 Riley County Law Enforcement Agency	14,692,932	9,860,952	5,783,331	49,875	49,875	49,875	49,875	40,896	—
5621 Shawnee Heights Fire District	1,256,851	843,518	494,713	8,053	8,053	8,053	8,053	6,603	—
5686 City of Park City	1,443,743	968,948	568,276	2,563	2,563	2,563	2,563	2,101	—
9085 Johnson Co. Fire District 1	3,259,794	2,187,764	1,283,098	5,786	5,786	5,786	5,786	4,745	—
9238 Unified Government of Wyandotte City	138,663,904	93,062,305	54,579,936	780,628	780,628	780,628	780,628	640,143	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
29,080	29,080	29,080	29,080	—	—
81,158	81,158	81,158	81,158	18,072	—
23,066	23,066	23,066	23,066	—	—
50,826	50,826	50,826	50,826	7,000	—
108,241	108,241	108,241	108,241	4,864	—
155,949	155,949	155,949	155,949	40,498	—
86,958	86,958	86,958	86,958	13,462	—
3,287,869	3,287,869	3,287,869	3,287,869	517,847	—
36,642	36,642	36,642	36,642	—	—
86,246	86,246	86,246	86,246	—	—
66,966	66,966	66,966	66,966	—	—
517,305	517,305	517,305	517,305	23,720	—
182,929	182,929	182,929	182,929	—	—
219,173	219,173	219,173	219,173	5,011	—
203,057	203,057	203,057	203,057	—	—
35,540	35,540	35,540	35,540	—	—
76,081	76,081	76,081	76,081	—	—
4,270,906	4,270,906	4,270,906	4,270,906	746,242	—
72,647	72,647	72,647	72,647	—	—
55,284	55,284	55,284	55,284	—	—
331,995	331,995	331,995	331,995	—	—
203,632	203,632	203,632	203,632	—	—
52,832	52,832	52,832	52,832	—	—
182,829	182,829	182,829	182,829	—	—
36,980	36,980	36,980	36,980	—	—
2,508,694	2,508,694	2,508,694	2,508,694	61,927	—
105,914	105,914	105,914	105,914	—	—
459,664	459,664	459,664	459,664	—	—
73,941	73,941	73,941	73,941	—	—
79,707	79,707	79,707	79,707	—	—
240,484	240,484	240,484	240,484	36,975	—
140,690	140,690	140,690	140,690	—	—
137,003	137,003	137,003	137,003	2,099	—
197,924	197,924	197,924	197,924	—	—
273,617	273,617	273,617	273,617	—	—
207,979	207,979	207,979	207,979	52,796	—
9,845	9,845	9,845	9,845	—	—
37,633	37,633	37,633	37,633	—	—
98,085	98,085	98,085	98,085	—	—
354,033	354,033	354,033	354,033	—	—
32,618	32,618	32,618	32,618	—	—
225,087	225,087	225,087	225,087	—	—
734,691	734,691	734,691	734,691	—	—
413,263	413,263	413,263	413,263	—	—
1,786,392	1,786,392	1,786,392	1,786,392	—	—
453,155	453,155	453,155	453,155	—	—
205,347	205,347	205,347	205,347	—	—
16,174	16,174	16,174	16,174	—	—
391,350	391,350	391,350	391,350	—	—
1,621,404	1,621,404	1,621,404	1,621,404	—	—
14,645	14,645	14,645	14,645	—	—
206,543	206,543	206,543	206,543	—	—
66,078	66,078	66,078	66,078	—	—
151,828	151,828	151,828	151,828	—	—
298,890	298,890	298,890	298,890	21,421	—
2,866,985	2,866,985	2,866,985	2,866,985	—	—
138,680	138,680	138,680	138,680	—	—
227,904	227,904	227,904	227,904	15,769	—
20,855	20,855	20,855	20,855	—	—
97,270	97,270	97,270	97,270	—	—
114,161	114,161	114,161	114,161	—	—
29,731	29,731	29,731	29,731	1,108	—
341,602	341,602	341,602	341,602	—	—
206,832	206,832	206,832	206,832	—	—
854,406	854,406	854,406	854,406	29,649	—
44,702	44,702	44,702	44,702	—	—
36,641	36,641	36,641	36,641	—	—
408,410	408,410	408,410	408,410	40,648	—
118,505	118,505	118,505	118,505	—	—
6,398	6,398	6,398	6,398	—	—
41,713	41,713	41,713	41,713	686	—
792,449	792,449	792,449	792,449	1,371	—
861,788	861,788	861,788	861,788	—	—
139,849	139,849	139,849	139,849	—	—
77,308	77,308	77,308	77,308	11,494	—
271,178	271,178	271,178	271,178	12,911	—
5,451	5,451	5,451	5,451	—	—
254,391	254,391	254,391	254,391	—	—
604,896	604,896	604,896	604,896	—	—
51,024	51,024	51,024	51,024	3,025	—
9,152	9,152	9,152	9,152	—	—
448,454	448,454	448,454	448,454	12,698	—
213,029	213,029	213,029	213,029	—	—
50,902	50,902	50,902	50,902	14,312	—
75,259	75,259	75,259	75,259	—	—
138,985	138,985	138,985	138,985	16,545	—
36,216	36,216	36,216	36,216	—	—
64,801	64,801	64,801	64,801	—	—
536,004	536,004	536,004	536,004	—	—
45,850	45,850	45,850	45,850	—	—
63,876	63,876	63,876	63,876	9,193	—
148,854	148,854	148,854	148,854	24,544	—
5,058,525	5,058,525	5,058,525	5,058,525	(1)	—

**KANSAS PUBLIC EMPLOYEES' RETIREMENT SYSTEM
 COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN
 KANSAS POLICE AND FIRE GROUP**

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)
 June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease	Current discount rate	1% Increase						
	(7.00)%	(8.00)%	(9.00)%	2015	2016	2017	2018	2019	There-after
9247 City of Burden	\$ 78,294	52,546	30,818	854	854	854	854	702	—
9290 City of Basehor	1,314,389	882,134	517,361	12,614	12,614	12,614	12,614	10,342	—
9316 City of Andover	3,739,850	2,509,947	1,472,054	11,868	11,868	11,868	11,868	9,731	—
9340 McPherson County Rural Fire Dist # 9	48,274	32,399	19,001	86	86	86	86	70	—
9364 Leavenworth Co Fire District # 1	758,375	508,973	298,506	1,346	1,346	1,346	1,346	1,104	—
9417 Northwest Consolidated Fire District	1,687,284	1,132,397	664,137	46,800	46,800	46,800	46,800	38,377	—
9455 Coffey County Fire District # 1	3,596	2,413	1,415	520	520	520	520	420	—
0240 City of Wakefield	—	—	—	—	—	—	—	—	—
Total Police and Fire Group	\$ 977,212,163	655,842,050	384,643,538	3,867,444	3,867,444	3,867,444	3,867,444	3,171,290	—

Schedule of recognition of deferred inflows of resources for year

2015	2016	2017	2018	2019	Thereafter
2,856	2,856	2,856	2,856	—	—
47,949	47,949	47,949	47,949	—	—
136,431	136,431	136,431	136,431	—	—
1,832	1,832	1,832	1,832	60	—
28,607	28,607	28,607	28,607	774	—
61,553	61,553	61,553	61,553	—	—
131	131	131	131	—	—
2,671	2,671	2,671	2,671	2,183	—
<u>37,781,935</u>	<u>37,781,935</u>	<u>37,781,935</u>	<u>37,781,935</u>	<u>1,748,903</u>	<u>—</u>

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

Schedule of Net Pension Liability, Deferred Outflows of Resources, and Deferred Inflows of Resources by Employer (Unaudited)

June 30, 2014

Entity	NPL Sensitivities			Schedule of recognition of deferred outflows of resources for year					
	1% Decrease (7.00)%	Current discount rate (8.00%)	1% Increase (9.00%)	2015	2016	2017	2018	2019	Thereafter
Judges:									
Total Judges Group	29,710,868	15,238,602	2,584,774	—	—	—	—	—	—

Schedule of recognition of deferred inflows of resources for year					
2015	2016	2017	2018	2019	Thereafter
2,856,534	2,856,534	2,856,534	2,856,532	221,348	—