

**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, 2015

(With Independent Auditors' Report Thereon)



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

Table of Contents

	Page
Independent Auditors' Report	3
Schedules of Employer and Nonemployer Allocations	5
Schedules of Pension Amounts by Employer and Nonemployer	33
Notes to Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer	77

Other Information (Unaudited)

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer
(by plan group):

State/School	88
Local	98
Kansas Police and Firemen (KP&F)	125
Judges	127

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, 2015, 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, 2015, 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, 2015, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of KPERS as of and for the year ended June 30, 2015, and our report thereon, dated November 2, 2015, expressed an unmodified opinion on those statements.

Other Information

The schedules of net pension liability, deferred outflows/(inflows) of resources by employer on pages 88 through 127 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 February 29, 2016, 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
February 29, 2016

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual State (nonemployer) Contributions	State Allocated (nonemployer) Percentage	Actual Employer Contributions	Employer Allocated Percentage	Total Actual Contributions	Total Allocated Percentage
State/School Group:						
Special Funding Situation						
4930 North Central Kansas Technical College	\$ 369,122	99.282124 %	\$ 2,669	0.717876 %	\$ 371,791	0.085585 %
4931 North West Kansas Technical College	291,569	95.424317	13,981	4.575683	305,550	0.070337
5045 Allen County Community College	456,590	100.000000	0	0.000000	456,590	0.105106
5046 Coffeyville Community College	615,846	100.000000	0	0.000000	615,846	0.141766
5047 Garden City Community College	989,317	99.057007	9,418	0.942993	998,735	0.229906
5048 Hutchinson Community College	2,010,882	98.794839	24,530	1.205161	2,035,412	0.468546
5049 Kansas City Kansas Community College	2,872,447	96.114912	116,108	3.885088	2,988,555	0.687957
5050 Neosho County Community College	684,665	97.896414	14,712	2.103586	699,377	0.160995
5107 Cowley County Community College	1,097,070	99.607316	4,325	0.392684	1,101,395	0.253538
5108 Barton County Community College	1,432,079	99.589494	5,903	0.410506	1,437,982	0.331020
5109 Butler County Community College	2,312,304	98.262946	40,876	1.737054	2,353,180	0.541696
5110 Colby Community College	466,886	96.769353	15,587	3.230647	482,473	0.111064
5111 Independence Community College	480,997	96.164012	19,187	3.835988	500,184	0.115141
5112 Labette Community College	572,515	99.662983	1,936	0.337017	574,451	0.132237
5113 Pratt Community College	519,235	98.094540	10,086	1.905460	529,321	0.121848
5177 Cloud County Community College	601,060	99.772422	1,371	0.227578	602,431	0.138678
5178 Dodge City Community College	981,905	99.101741	8,900	0.898259	990,805	0.228081
5179 Fort Scott Community College	535,771	95.452148	25,527	4.547852	561,298	0.129209
5180 Highland Community College	729,930	98.954238	7,714	1.045762	737,644	0.169804
5404 Seward County Community College/Area Technical Sch	856,770	99.835117	1,415	0.164883	858,185	0.197552
5406 Johnson County Community College	8,307,080	99.414386	48,934	0.585614	8,356,014	1.923532
5596 NW Kansas Education Service Center	724,118	89.553173	84,472	10.446827	808,590	0.186135
5600 SC Kansas Special Education Coop	844,077	89.714587	96,770	10.285413	940,847	0.216580
5604 ANW Special Education Coop	774,726	89.861228	87,410	10.138772	862,136	0.198461
5608 Tri County Special Education Coop	728,323	95.629139	33,289	4.370861	761,612	0.175321
5609 NE Kansas Education Service Center	793,687	90.593404	82,411	9.406596	876,098	0.201675
5612 SE Kansas Education Service Center	1,638,671	91.448746	153,230	8.551254	1,791,901	0.412491
5624 Reno County Education Coop	584,437	91.330268	55,479	8.669732	639,916	0.147307
5626 High Plains Educational Coop	679,015	92.073201	58,458	7.926799	737,473	0.169764
5634 SW Kansas Coop District 613	992,005	95.649973	45,115	4.350027	1,037,120	0.238742
5638 East Central Kansas Coop in Education	521,889	92.172502	44,320	7.827498	566,209	0.130340
5655 Brown Co Kansas Special Educ Coop	234,653	98.966694	2,450	1.033306	237,103	0.054580
5657 Doniphan County Education Coop	129,598	78.573291	35,341	21.426709	164,939	0.037969
5671 Marion County Special Education Coop	314,401	90.554327	32,795	9.445673	347,196	0.079924
5682 Sedgwick Co Area Educ Serv Coop 618	2,236,177	94.433150	131,823	5.566850	2,368,000	0.545107
5688 Sumner County Education Services	251,889	92.340770	20,893	7.659230	272,782	0.062794
9034 Three Lakes Educational Cooperative	467,394	93.684531	31,508	6.315469	498,902	0.114846
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	304,670	91.310694	28,993	8.689306	333,663	0.076808
9047 SW Plains Regional Service Center	263,081	80.306781	64,514	19.693219	327,595	0.075412
9053 SW Kansas Educational Consortium	14,834	100.000000	0	0.000000	14,834	0.003415
9055 South Central Kansas Education Service	294,019	88.976683	36,426	11.023317	330,445	0.076068
9056 Smoky Hill Education Service Center	247,017	94.703124	13,816	5.296876	260,833	0.060043
9273 Nc Kansas Sp Ed Coop Interlocal 636	494,854	97.300539	13,729	2.699461	508,583	0.117074
9274 Southeast Kansas Interlocal 637	1,346,700	96.684081	46,187	3.315919	1,392,887	0.320639
9303 Wichita Area Technical College	935,458	99.130096	8,209	0.869904	943,667	0.217230
9304 Manhattan Area Technical College	315,473	100.000000	0	0.000000	315,473	0.072621
9305 Flint Hills Technical College	365,830	92.976976	27,633	7.023024	393,463	0.090574
9395 Salina Area Technical College	226,078	100.000000	0	0.000000	226,078	0.052043
9487 Western Kansas Com College Virtual Ed Consortium	23,073	63.684792	13,157	36.315208	36,230	0.008340
9507 Butler Co Special Education Interlocal # 638	1,252,210	94.631615	71,037	5.368385	1,323,247	0.304608
Special Funding Situation Subtotal	\$ 45,182,397		\$ 1,692,644		\$ 46,875,041	10.790509 %

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
Employer - State of Kansas		
S175 Kansas Housing Resource Corporation	\$ 228,322	0.052559 %
S176 Kansas Development Finance Authority	80,621	0.018559
S246 Fort Hays State University	928,008	0.213625
S276 Dept of Transportation	10,644,056	2.450234
S367 Kansas State University	5,099,016	1.173780
S379 Emporia State University	869,574	0.200174
S385 Pittsburg State University	1,021,627	0.235176
S450 Kansas Lottery	406,220	0.093511
S561 Kansas Board of Regents	69,922	0.016096
S682 Staff Benefits University of Kansas	3,859,256	0.888391
S683 University of Kansas Medical Center	1,138,026	0.261971
S715 Wichita State University	1,981,827	0.456211
Other state agencies (less KPERS)	70,192,839	16.158205
State Subtotal	\$ 96,519,314	22.218492 %
Other Employers		
4828 USD 202 Turner	\$ 2,378,336	0.547487 %
4829 USD 203 Piper	772,397	0.177804
4871 USD 205 Bluestem	324,409	0.074678
4882 USD 204 Bonner Springs	1,504,400	0.346309
4912 USD 206 Remington-Whitewater	273,028	0.062850
4977 USD 209 Moscow	172,942	0.039811
4978 USD 233 Olathe	17,911,502	4.123181
4979 USD 242 Weskan	73,865	0.017004
4980 USD 250 Pittsburg	1,524,185	0.350863
4981 USD 253 Emporia	3,323,093	0.764967
4982 USD 259 Wichita	31,321,265	7.210073
4983 USD 260 Derby	3,193,477	0.735130
4984 USD 262 Valley Center	1,247,830	0.287247
4985 USD 265 Goddard	2,666,809	0.613892
4986 USD 266 Maize	3,112,879	0.716577
4987 USD 268 Cheney	428,601	0.098663
4988 USD 290 Ottawa	1,505,056	0.346460
4990 USD 314 Brewster	67,172	0.015463
4991 USD 348 Baldwin City	656,120	0.151037
4992 USD 349 Stafford	158,666	0.036524
4993 USD 352 Goodland	534,321	0.122999
4994 USD 359 Argonia Public Schools	116,172	0.026742
4995 USD 363 Holcomb	552,857	0.127266
4996 USD 371 Montezuma	174,982	0.040280
4997 USD 373 Newton	2,365,919	0.544628
4998 USD 376 Sterling	285,658	0.065758
4999 USD 383 Manhattan	3,365,446	0.774717
5000 USD 385 Andover	2,596,464	0.597699
5001 USD 386 Madison-Virgil	180,461	0.041542
5002 USD 390 Hamilton	67,440	0.015525
5004 USD 394 Rose Hill	708,787	0.163161
5005 USD 396 Douglass Public Schools	394,178	0.090739
5006 USD 398 Peabody-Burns	174,067	0.040070

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5007 USD 399 Paradise	\$ 108,005	0.024862 %
5008 USD 404 Riverton	455,875	0.104941
5010 USD 409 Atchison Public Schools	1,013,440	0.233291
5011 USD 420 Osage City	292,495	0.067332
5012 USD 421 Lyndon	216,871	0.049923
5013 USD 443 Dodge City	4,068,536	0.936566
5014 USD 446 Independence	1,046,996	0.241016
5015 USD 448 Inman	281,374	0.064772
5016 USD 449 Easton	366,770	0.084429
5017 USD 453 Leavenworth	2,510,305	0.577866
5018 USD 456 Marais Des Cygnes Valley	191,095	0.043990
5019 USD 470 Arkansas City	1,531,446	0.352535
5020 USD 475 Geary Co	4,813,107	1.107965
5021 USD 477 Ingalls	198,054	0.045592
5022 USD 480 Liberal	2,865,935	0.659731
5024 USD 215 Lakin	410,937	0.094597
5025 USD 234 Fort Scott	1,138,246	0.262021
5026 USD 251 North Lyon	310,906	0.071570
5027 USD 261 Haysville	3,411,987	0.785430
5028 USD 267 Renwick	820,372	0.188847
5029 USD 288 Central Heights	389,565	0.089677
5031 USD 305 Salina	5,840,097	1.344375
5032 USD 361 Anthony-Harper	502,064	0.115574
5033 USD 378 Riley Co	353,946	0.081477
5034 USD 403 Otis-Bison	188,521	0.043397
5035 USD 413 Chanute	933,849	0.214970
5036 USD 415 Hiawatha	484,351	0.111496
5037 USD 418 McPherson	1,758,445	0.404789
5038 USD 422 Kiowa County	271,429	0.062482
5039 USD 439 Sedgwick Public Schools	272,572	0.062745
5040 USD 445 Coffeyville	878,130	0.202143
5041 USD 457 Garden City	4,956,202	1.140905
5042 USD 458 Basehor-Linwood	1,183,756	0.272498
5043 USD 465 Winfield	1,913,068	0.440383
5056 USD 223 Barnes	233,614	0.053777
5057 USD 258 Humboldt	379,454	0.087349
5058 USD 273 Beloit	811,694	0.186850
5059 USD 284 Chase County	246,348	0.056709
5060 USD 285 Cedar Vale	90,844	0.020912
5061 USD 286 Chautauqua County	228,160	0.052522
5062 USD 287 West Franklin	397,463	0.091495
5063 USD 327 Ellsworth	332,630	0.076571
5064 USD 338 Valley Falls	242,776	0.055886
5065 USD 342 McLouth	245,414	0.056494
5066 USD 380 Vermillion	335,678	0.077272
5067 USD 389 Eureka	480,491	0.110608
5068 USD 417 Council Grove	364,148	0.083826
5069 USD 440 Halstead	414,398	0.095393
5070 USD 464 Tonganoxie	1,020,141	0.234834
5072 USD 482 Dighton	135,455	0.031181
5073 USD 487 Herington	268,593	0.061829
5076 USD 217 Rolla	154,212	0.035499
5077 USD 218 Elkhart	351,302	0.080869
5078 USD 226 Meade	279,143	0.064258
5079 USD 235 Uniontown	316,333	0.072819

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5080 USD 252 Southern Lyon County	\$ 293,224	0.067499 %
5081 USD 254 Barber County North	250,613	0.057690
5082 USD 269 Palco	115,636	0.026619
5083 USD 270 Plainville	185,711	0.042750
5087 USD 281 Hill City	228,802	0.052670
5088 USD 289 Wellsville	438,187	0.100869
5089 USD 298 Lincoln	234,870	0.054066
5090 USD 303 Ness City	170,906	0.039342
5092 USD 321 Kaw Valley	802,217	0.184668
5093 USD 322 Onaga-Havensville-Wheaton	198,890	0.045784
5095 USD 329 Mill Creek Valley	337,355	0.077658
5096 USD 346 Jayhawk	313,123	0.072080
5098 USD 360 Caldwell	166,297	0.038281
5099 USD 365 Garnett	621,022	0.142958
5100 USD 367 Osawatomie	675,914	0.155594
5101 USD 372 Silver Lake	437,151	0.100631
5102 USD 379 Clay Center	1,005,393	0.231439
5103 USD 382 Pratt	609,234	0.140244
5104 USD 419 Canton-Galva	223,641	0.051482
5105 USD 459 Bucklin	168,872	0.038874
5106 USD 483 Kismet-Plains	464,511	0.106929
5116 USD 210 Hugoton	602,453	0.138683
5117 USD 212 Northern Valley	145,072	0.033395
5118 USD 214 Ulysses	890,700	0.205037
5119 USD 219 Minneola	154,073	0.035467
5120 USD 231 Gardner	3,264,063	0.751379
5122 USD 255 South Barber County	159,902	0.036809
5123 USD 256 Marmaton Valley	168,090	0.038694
5125 USD 320 Wamego	1,137,078	0.261752
5127 USD 332 Cunningham	140,638	0.032374
5128 USD 335 North Jackson	213,771	0.049210
5129 USD 337 Royal Valley	549,795	0.126561
5130 USD 343 Perry	488,148	0.112370
5131 USD 364 Marysville	537,277	0.123680
5132 USD 368 Paola	2,015,212	0.463896
5133 USD 381 Spearville-Windthors	199,660	0.045961
5134 USD 393 Solomon	199,868	0.046009
5135 USD 402 Augusta	974,157	0.224248
5137 USD 432 Victoria	152,976	0.035215
5138 USD 454 Burlingame Public Schools	172,732	0.039762
5140 USD 463 Udall	206,320	0.047494
5141 USD 467 Wichita County Schools	264,112	0.060798
5142 USD 474 Haviland	71,804	0.016529
5143 USD 211 Norton	401,111	0.092335
5144 USD 216 Deerfield	205,555	0.047318
5145 USD 227 Jetmore	180,266	0.041497
5147 USD 232 De Soto	3,704,635	0.852797
5148 USD 239 North Ottawa County	380,123	0.087503
5149 USD 244 Burlington	650,256	0.149687
5150 USD 257 Iola	645,864	0.148676
5151 USD 274 Oakley	257,556	0.059289
5152 USD 282 West Elk	405,764	0.093406
5153 USD 283 Elk Valley	137,786	0.031718
5154 USD 299 Sylvan Grove	142,385	0.032777
5155 USD 311 Pretty Prairie	175,569	0.040416

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As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5156 USD 315 Colby	\$ 528,383	0.121632 %
5157 USD 326 Logan	114,718	0.026408
5158 USD 331 Kingman-Norwich	533,727	0.122863
5159 USD 333 Concordia	755,530	0.173921
5160 USD 347 Kinsley-Offerle	245,047	0.056409
5161 USD 356 Conway Springs	285,167	0.065645
5162 USD 377 Atchison Co Community	332,894	0.076631
5163 USD 395 LaCrosse	199,454	0.045914
5164 USD 412 Hoxie Community Schools	192,976	0.044423
5166 USD 429 Troy	135,551	0.031203
5167 USD 430 South Brown County	406,609	0.093600
5168 USD 431 Hoisington	408,182	0.093962
5171 USD 444 Little River	221,130	0.050904
5172 USD 447 Cherryvale	510,165	0.117439
5173 USD 452 Stanton Co	272,754	0.062787
5174 USD 460 Hesston	377,979	0.087010
5175 USD 462 Central	229,757	0.052889
5176 USD 469 Lansing	1,534,816	0.353311
5185 USD 229 Blue Valley	13,351,573	3.073497
5186 USD 237 Smith Center	232,040	0.053415
5187 USD 240 Twin Valley	335,954	0.077336
5188 USD 271 Stockton	176,565	0.040645
5189 USD 291 Grinnell	56,140	0.012923
5190 USD 297 St Francis Schools	193,941	0.044645
5191 USD 309 Nickerson	669,950	0.154221
5192 USD 310 Fairfield	215,881	0.049695
5193 USD 313 Buhler	1,142,511	0.263003
5195 USD 323 Rock Creek	465,085	0.107061
5196 USD 341 Oskaloosa	413,807	0.095257
5197 USD 351 Macksville	193,144	0.044461
5198 USD 353 Wellington	1,055,976	0.243083
5199 USD 355 Ellinwood	321,241	0.073949
5200 USD 362 Prairie View	577,147	0.132858
5201 USD 369 Burrton	191,265	0.044029
5202 USD 392 Osborne County	161,268	0.037123
5203 USD 400 Smoky Valley	498,204	0.114685
5204 USD 405 Lyons	760,975	0.175174
5205 USD 408 Marion	308,763	0.071076
5206 USD 410 Durham Hillsboro Lehigh	319,794	0.073616
5207 USD 416 Louisburg	718,134	0.165313
5208 USD 423 Moundridge	157,998	0.036371
5210 USD 428 Great Bend	2,290,490	0.527265
5212 USD 434 Santa Fe Trail	519,536	0.119596
5213 USD 436 Caney Valley	438,374	0.100913
5214 USD 450 Shawnee Heights	2,082,033	0.479279
5215 USD 466 Scott Co	474,956	0.109334
5216 USD 473 Chapman	675,515	0.155502
5217 USD 476 Copeland	89,578	0.020621
5218 USD 481 Rural Vista	189,881	0.043710
5219 USD 241 Wallace County Schools	152,033	0.034998
5220 USD 243 Lebo-Waverly	440,523	0.101407
5222 USD 307 Ell-Saline	263,006	0.060543
5223 USD 339 Jefferson County North	283,966	0.065368
5226 USD 272 Waconda	175,671	0.040439
5227 USD 275 Triplains	60,481	0.013923

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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5228 USD 292 Wheatland	\$ 93,538	0.021532 %
5229 USD 294 Oberlin	253,486	0.058352
5230 USD 312 Haven	572,108	0.131698
5231 USD 336 Holton	1,065,109	0.245185
5233 USD 437 Auburn-Washburn	3,140,264	0.722880
5235 USD 479 Crest	151,118	0.034787
5236 USD 330 Mission Valley	373,553	0.085991
5237 USD 334 Southern Cloud County	182,990	0.042124
5238 USD 387 Altoona-Midway	147,976	0.034064
5239 USD 401 Chase Raymond	133,213	0.030665
5240 USD 494 Syracuse	272,656	0.062765
5241 USD 300 Commanche County	154,576	0.035583
5250 USD 306 SE of Saline	427,270	0.098356
5251 USD 384 Blue Valley	137,719	0.031703
5267 USD 397 Centre	128,395	0.029556
5268 USD 220 Ashland	136,481	0.031418
5270 USD 224 Clifton-Clyde	206,713	0.047585
5271 USD 225 Fowler	120,965	0.027846
5272 USD 230 Spring Hill	1,642,661	0.378136
5274 USD 249 Frontenac	444,716	0.102372
5275 USD 263 Mulvane	1,066,636	0.245537
5276 USD 264 Clearwater	607,026	0.139736
5278 USD 293 Quinter	167,721	0.038609
5280 USD 308 Hutchinson	2,793,839	0.643134
5281 USD 316 Golden Plains	120,345	0.027703
5283 USD 325 Phillipsburg	339,359	0.078120
5284 USD 340 Jefferson West	430,609	0.099125
5285 USD 344 Pleasanton	228,601	0.052623
5286 USD 350 St John-Hudson	198,668	0.045733
5287 USD 357 Belle Plaine	331,294	0.076263
5288 USD 358 Oxford	197,088	0.045369
5289 USD 366 Woodson	268,098	0.061715
5291 USD 374 Sublette	379,095	0.087267
5292 USD 375 Circle	1,007,235	0.231863
5293 USD 388 Ellis	238,867	0.054987
5294 USD 407 Russell County	517,595	0.119149
5295 USD 411 Goessel	154,310	0.035522
5296 USD 435 Abilene	818,457	0.188407
5297 USD 461 Neodesha	368,475	0.084822
5298 USD 468 Healy	57,945	0.013339
5299 USD 471 Dexter	103,661	0.023862
5300 USD 484 Fredonia	368,587	0.084848
5302 USD 489 Hays	1,895,294	0.436292
5303 USD 490 El Dorado	1,180,299	0.271702
5304 USD 491 Eudora	840,832	0.193557
5305 USD 492 Flinthills	171,801	0.039548
5306 USD 495 Fort Larned	815,782	0.187791
5307 USD 496 Pawnee Heights	83,246	0.019163
5308 USD 497 Lawrence	6,601,665	1.519686
5309 USD 499 Galena	496,098	0.114200
5310 USD 502 Lewis	61,333	0.014119
5312 USD 345 Seaman	2,344,296	0.539651
5313 USD 438 Skyline	243,566	0.056068
5314 USD 501 Topeka Public Schools	9,206,865	2.119396
5316 USD 208 Trego County	236,020	0.054331

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5317 USD 246 Arma	\$ 314,881	0.072485 %
5318 USD 247 Cherokee	439,303	0.101126
5319 USD 248 Girard	470,074	0.108210
5320 USD 426 Pike Valley	172,862	0.039792
5321 USD 498 Valley Heights	260,917	0.060062
5322 USD 504 Oswego	312,424	0.071919
5324 USD 500 Kansas City	15,565,329	3.583098
5329 USD 245 Leroy-Gridley	147,512	0.033957
5330 USD 493 Columbus	725,639	0.167040
5331 USD 503 Parsons	728,905	0.167792
5332 USD 506 Labette County	824,439	0.189784
5333 USD 505 Chetopa	312,160	0.071858
5337 USD 207 Fort Leavenworth	1,074,546	0.247358
5366 USD 508 Baxter Springs	529,714	0.121939
5367 USD 507 Satanta	232,773	0.053584
5368 USD 101 Erie-St Paul	332,971	0.076649
5405 USD 511 Attica	90,347	0.020798
5409 USD 200 Greeley Co	149,265	0.034360
5410 USD 509 South Haven	164,055	0.037765
5430 USD 512 Shawnee Mission	16,201,599	3.729565
5436 USD 102 Cimarron-Ensign	378,324	0.087089
5590 USD 103 Cheylin	85,354	0.019648
5696 Kansas State H S Activities Assoc	174,983	0.040281
9291 USD 105 Rawlins County	221,389	0.050963
9302 USD 106 Western Plains	100,472	0.023128
9332 USD 107 Rock Hills	197,143	0.045382
9333 USD 108 Washington County	230,945	0.053163
9335 USD 109 Republic County	249,524	0.057440
9389 USD 110 Thunder Ridge	185,385	0.042675
9410 USD 111 Doniphan West	237,572	0.054688
9444 USD 114 Riverside	373,997	0.086093
9445 USD 112 Central Plains	393,402	0.090560
9446 USD 113 Prairie Hills	654,948	0.150767
9461 USD 115 Nemaha Central Schools	441,821	0.101706
Other Employers Subtotal	\$ 291,015,489	66.990999 %
Special Funding Situation Subtotal	\$ 46,875,041	10.790509 %
State Subtotal	\$ 96,519,314	22.218492 %
Total State/School	\$ 434,409,844	100.000000 %
Local Group:		
2 Allen County	\$ 305,952	0.200068 %
3 Anderson County	261,330	0.170889
4 Atchison County	391,601	0.256076
5 Barber County	191,554	0.125261
6 Barton County	637,213	0.416687
7 Bourbon County	259,619	0.169770
8 Brown County	228,785	0.149607
9 Butler County	1,314,163	0.859358
10 Chase County	169,904	0.111104
11 Chautauqua County	146,525	0.095816
12 Cherokee County	400,302	0.261766
13 Cheyenne County	115,439	0.075488

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
14 Clay County	\$ 313,773	0.205183 %
15 Cloud County	310,935	0.203327
16 Coffey County	582,113	0.380656
17 Comanche County	125,993	0.082389
18 Cowley County	456,384	0.298439
19 Crawford County	1,139,573	0.745190
20 Dickinson County	418,786	0.273853
21 Doniphan County	210,981	0.137965
22 Douglas County	1,453,877	0.950720
23 Edwards County	133,419	0.087245
24 Elk County	126,208	0.082530
25 Ellis County	501,432	0.327897
26 Ellsworth County	212,942	0.139247
27 Finney County	1,210,540	0.791597
28 Ford County	606,440	0.396564
29 Franklin County	603,161	0.394419
30 Geary County	776,244	0.507602
31 Gove County	142,576	0.093233
32 Graham County	176,164	0.115197
33 Gray County	218,960	0.143182
34 Greenwood County	178,523	0.116740
35 Hamilton County	139,664	0.091329
36 Harper County	392,006	0.256341
37 Harvey County	481,302	0.314733
38 Jackson County	357,680	0.233894
39 Jefferson County	636,174	0.416007
40 Jewell County	210,819	0.137859
41 Johnson County	11,529,708	7.539514
42 Kearny County	188,502	0.123265
43 Kingman County	240,600	0.157333
44 Kiowa County	203,830	0.133289
45 Labette County	307,922	0.201356
46 Lane County	145,886	0.095398
47 Leavenworth County	900,951	0.589150
48 Lincoln County	165,752	0.108389
49 Linn County	337,134	0.220459
50 Logan County	96,370	0.063018
51 Lyon County	829,690	0.542551
52 McPherson County	651,416	0.425974
53 Marion County	312,234	0.204176
54 Marshall County	264,350	0.172864
55 Meade County	199,420	0.130405
56 Miami County	594,245	0.388589
57 Mitchell County	306,446	0.200391
58 Montgomery County	594,476	0.388740
59 Morris County	159,973	0.104610
60 Nemaha County	256,188	0.167527
61 Neosho County	256,107	0.167474
62 Ness County	173,913	0.113725
63 Norton County	273,964	0.179151
64 Osage County	313,800	0.205200
65 Osborne County	175,668	0.114873
66 Ottawa County	232,444	0.152000
67 Pawnee County	257,643	0.168478
68 Phillips County	240,677	0.157384

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
69 Pratt County	\$ 405,122	0.264918 %
70 Rawlins County	134,865	0.088191
71 Reno County	1,183,325	0.773800
72 Republic County	227,073	0.148488
73 Rice County	296,028	0.193579
74 Riley County	993,024	0.649359
75 Rooks County	228,335	0.149313
76 Rush County	158,115	0.103395
77 Russell County	271,487	0.177531
78 Saline County	1,206,437	0.788914
79 Scott County	147,786	0.096640
80 Sedgwick County	8,448,886	5.524899
81 Seward County	638,708	0.417664
82 Shawnee County	3,507,608	2.293697
83 Sheridan County	143,108	0.093581
84 Sherman County	252,684	0.165235
85 Smith County	209,790	0.137186
86 Stanton County	219,148	0.143305
87 Stevens County	296,658	0.193991
88 Sumner County	806,256	0.527227
89 Thomas County	237,205	0.155113
90 Wabaunsee County	169,572	0.110887
91 Wallace County	86,558	0.056602
92 Washington County	191,159	0.125003
93 Wichita County	119,558	0.078181
94 Wilson County	248,763	0.162671
95 Woodson County	136,981	0.089575
97 City of Abilene	143,393	0.093768
99 City of Alma	28,577	0.018687
100 City of Almena	4,949	0.003236
102 City of Altoona	5,109	0.003341
103 City of Anthony	141,470	0.092510
104 City of Arkansas City	245,292	0.160401
105 City of Arma	43,226	0.028266
106 City of Ashland	32,562	0.021293
107 City of Atchison	272,731	0.178344
108 City of Attica	22,987	0.015032
109 City of Axtell	8,619	0.005636
110 City of Belle Plaine	32,823	0.021464
111 City of Bucklin	9,264	0.006058
112 City of Buhler	34,698	0.022690
113 City of Burlingame	34,270	0.022410
114 City of Burlington	151,559	0.099108
116 City of Burrton	24,576	0.016071
117 City of Caney	63,376	0.041443
118 City of Cawker City	20,509	0.013411
119 City of Cedar Vale	11,684	0.007640
120 City of Chanute	565,525	0.369808
122 City of Cherryvale	73,255	0.047903
123 City of Chetopa	43,346	0.028345
124 City of Cimarron	54,165	0.035420
125 City of Clay Center	182,865	0.119579
126 City of Coffeyville	512,384	0.335058
127 City of Colby	261,055	0.170709
128 City of Colony	3,005	0.001965

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
129 City of Council Grove	\$ 76,929	0.050305 %
130 City of Dodge City	573,039	0.374722
133 City of Edna	10,405	0.006804
134 City of Effingham	9,424	0.006163
135 City of El Dorado	372,842	0.243809
137 City of Ellinwood	104,352	0.068238
138 City of Ellis	62,590	0.040929
139 City of Ellsworth	90,955	0.059477
140 City of Enterprise	14,244	0.009314
141 City of Erie	30,647	0.020041
142 City of Eudora	132,270	0.086494
143 City of Florence	11,164	0.007300
144 City of Fort Scott	188,708	0.123400
145 City of Fredonia	98,479	0.064397
146 City of Frontenac	89,715	0.058666
147 City of Garden City	838,335	0.548204
148 City of Garnett	220,568	0.144234
149 City of Gas	13,631	0.008914
150 City of Geneseo	4,163	0.002722
151 City of Girard	79,404	0.051924
152 City of Glasco	9,683	0.006332
153 City of Goodland	202,552	0.132453
155 City of Greensburg	58,564	0.038296
156 City of Grenola	3,351	0.002191
158 City of Hanover	7,436	0.004863
159 City of Harper	43,146	0.028214
160 City of Hays	486,734	0.318285
162 City of Hesston	140,439	0.091836
163 City of Hillsboro	115,820	0.075737
164 City of Hoisington	123,744	0.080919
165 City of Holton	186,636	0.122045
166 City of Holyrood	14,367	0.009395
167 City of Horton	61,647	0.040312
168 City of Hugoton	143,910	0.094106
169 City of Humboldt	83,248	0.054438
170 City of Hutchinson	925,509	0.605209
172 City of Iola	453,133	0.296313
173 City of Jamestown	8,907	0.005824
174 City of Jetmore	30,051	0.019651
176 City of Johnson City	44,896	0.029358
177 City of Junction City	332,335	0.217321
179 City of Kingman	145,824	0.095357
180 City of Kinsley	39,747	0.025991
182 City of La Crosse	38,568	0.025220
184 City of Lakin	71,783	0.046940
185 City of Larned	230,011	0.150409
186 City of Lawrence	2,566,725	1.678434
187 City of Leavenworth	563,108	0.368228
188 City of Liberal	521,002	0.340694
189 City of Lindsborg	137,021	0.089601
190 City of Lucas	12,311	0.008050
191 City of Lyons	103,216	0.067495
192 City of Madison	13,579	0.008880
193 City of Marion	63,185	0.041318
194 City of Marysville	124,149	0.081184

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
195 City of Mayetta	\$ 2,840	0.001857 %
196 City of McCune	6,017	0.003935
197 City of Meade	62,503	0.040872
198 City of Miltonvale	8,436	0.005516
199 City of Minneapolis	90,094	0.058914
200 City of Minneola	13,284	0.008687
201 City of Montezuma	30,676	0.020060
202 City of Moran	18,144	0.011865
203 City of Morrill	5,829	0.003812
205 City of Mulvane	376,292	0.246065
206 City of Natoma	4,335	0.002835
207 City of Neodesha	176,653	0.115517
208 City of Newton	557,533	0.364582
209 City of Norton	131,698	0.086120
210 City of Oberlin	60,326	0.039448
211 City of Olathe	2,779,709	1.817709
212 City of Osage City	125,387	0.081993
213 City of Osawatomie	213,106	0.139354
214 City of Oswego	41,657	0.027240
215 City of Ottawa	488,167	0.319222
216 City of Oxford	29,284	0.019149
217 City of Paola	147,007	0.096131
218 City of Parsons	247,034	0.161541
219 City of Peabody	23,618	0.015444
220 City of Phillipsburg	76,824	0.050237
221 City of Pittsburg	544,043	0.355761
222 City of Pratt	407,922	0.266749
224 City of Riley	11,118	0.007270
225 City of Russell	283,417	0.185332
226 City of Sabetha	140,064	0.091591
228 City of Sedan	24,942	0.016310
229 City of Seneca	71,375	0.046674
230 City of Sharon Springs	20,875	0.013651
231 City of Solomon	20,400	0.013340
232 City of Stafford	42,943	0.028081
233 City of St John	42,453	0.027761
234 City of St Marys	91,348	0.059734
235 City of Topeka	2,531,087	1.655130
237 City of Ulysses	162,151	0.106034
239 City of Wakeeney	64,438	0.042137
240 City of Wakefield	7,022	0.004592
242 City of Wamego	164,333	0.107461
243 City of Washington	29,296	0.019157
244 City of Waterville	18,061	0.011810
245 City of Waverly	7,170	0.004689
246 City of Wellington	356,920	0.233397
247 City of Wilson	14,815	0.009688
248 City of Winfield	591,146	0.386562
249 City of Yates Center	32,725	0.021400
252 Mission Twp Brown County	3,483	0.002278
259 William Newton Memorial Hospital	1,187,244	0.776363
260 Anthony Public Library	4,368	0.002856
261 Arkansas City Public Library	12,759	0.008343
262 Cherryvale Public Library	1,412	0.000923
263 Clay Center Carnegie Library	7,119	0.004655
264 Dodge City Public Library	59,830	0.039124

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
266 Emporia Public Library	\$ 35,662	0.023320 %
268 Harper Public Library	1,685	0.001102
269 Hutchinson Public Library	97,214	0.063570
270 Independence Public Library	26,619	0.017407
271 Lawrence Public Library	190,781	0.124756
274 Minneapolis Public Library	2,727	0.001783
275 Newton Public Library	28,246	0.018471
276 Norton Public Library	9,268	0.006061
277 Parsons Public Library	19,747	0.012913
280 Topeka/Shawnee County Public Library	705,243	0.461173
281 Wichita County Library	2,608	0.001705
282 Winfield Public Library	15,981	0.010450
289 Highland Cemetery Dist 9	3,189	0.002085
295 Leavenworth Waterworks Board	174,467	0.114088
297 Clark County	91,996	0.060158
298 Grant Co	287,760	0.188172
299 Decatur County	119,425	0.078094
300 Morton County	210,259	0.137493
301 Pottawatomie County	468,756	0.306529
302 Stafford County	170,996	0.111818
303 Trego County	185,409	0.121243
304 City of Augusta	308,894	0.201992
307 City of Bonner Springs	245,131	0.160296
308 City of Centralia	7,628	0.004988
309 City of Clifton	9,296	0.006079
310 City of Douglass	31,190	0.020396
311 City of Elkhart	54,061	0.035352
314 City of Herington	84,235	0.055083
315 City of Hiawatha	91,802	0.060031
316 City of Independence	411,178	0.268878
317 City of La Cygne	31,954	0.020895
318 City of Manhattan	1,255,833	0.821215
319 City of McPherson	713,299	0.466441
320 City of Mount Hope	15,325	0.010021
321 City of St Francis	44,948	0.029392
322 City of Salina	1,167,874	0.763697
323 City of Sedgwick	45,051	0.029460
324 City of Stockton	154,917	0.101303
338 Newman Regional Health Center	2,005,266	1.311284
341 Pioneer Memorial Library	14,834	0.009700
342 Council Grove Public Library	5,038	0.003294
343 Bradford Memorial Library	20,718	0.013548
345 Fort Scott Public Library	12,995	0.008498
348 Girard Public Library	10,967	0.007172
349 Hillsboro Public Library	2,982	0.001950
350 Jordaen Memorial Library	6,295	0.004116
351 Meade Public Library	4,857	0.003176
352 Ottawa Library	35,434	0.023171
353 Salina Public Library	109,891	0.071860
354 Stockton Public Library	2,623	0.001715
355 Wellington Public Library	11,023	0.007208
361 Garden City Recreation Commission	64,039	0.041876
362 Lawrence/Douglas County Health Dept	179,008	0.117057
366 City of Concordia	125,589	0.082125
367 City of Eureka	51,126	0.033432

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
368 City of Howard	\$ 91,587	0.059891 %
370 City of Lenora	5,241	0.003427
371 City of Pomona	14,164	0.009262
373 City of Syracuse	32,520	0.021265
374 City of Turon	6,079	0.003975
375 Eudora Twp Douglas County	3,794	0.002481
378 Norton County Hospital	522,538	0.341698
380 Haskell County	250,071	0.163527
381 Hodgeman County	131,745	0.086151
384 City of Arlington	5,272	0.003447
385 City of Baldwin City	135,643	0.088700
387 City of Beloit	228,746	0.149582
388 City of Bennington	6,380	0.004172
389 City of Bird City	8,388	0.005485
391 City of Canton	15,203	0.009942
392 City of Chapman	50,650	0.033121
393 City of Emporia	534,205	0.349328
394 City of Frankfort	14,917	0.009755
395 City of Gardner	453,538	0.296578
397 City of Mankato	26,692	0.017454
398 City of Marquette	12,385	0.008099
399 City of Moline	5,401	0.003532
400 City of Mound City	20,091	0.013138
401 City of Ness City	29,084	0.019019
403 City of Osborne	65,178	0.042621
404 City of Rossville	14,562	0.009522
405 City of Scandia	8,301	0.005428
406 City of Spring Hill	130,410	0.085278
407 City of Sterling	95,618	0.062527
409 City of Valley Falls	24,980	0.016335
411 El Dorado Twp Butler County	7,992	0.005226
419 Sumner Regional Medical Center	252,882	0.165365
420 Wilson Medical Center	466,088	0.304784
421 Port Library	7,655	0.005006
422 Goodland Public Library	8,400	0.005493
425 Leavenworth Public Library	46,390	0.030335
427 Wm A Rankin Memorial Library	5,811	0.003800
428 Pratt Public Library	10,739	0.007022
429 Russell Public Library	3,048	0.001993
430 Seneca Free Library	3,825	0.002501
431 City Cowley Co Joint Board of Health	53,498	0.034983
434 City of Mulberry	15,593	0.010197
435 City of Atwood	31,425	0.020549
436 City of Lincoln Center	37,611	0.024595
438 Manhattan Public Library	170,355	0.111399
439 Junction City/Geary Co Health Dept	40,436	0.026442
440 City of Little River	12,797	0.008368
442 City of Belleville	98,696	0.064539
443 City of Lyndon	32,236	0.021080
445 City of Smith Center	50,045	0.032725
451 Belleville Public Library	8,572	0.005605
452 Chanute Public Library	16,592	0.010850
454 Olathe Public Library	181,344	0.118585
458 City of Leoti	30,459	0.019918
459 City of Shawnee	810,604	0.530071

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
461 City of Luray	\$ 8,964	0.005862 %
463 City of Strong City	13,301	0.008698
467 Coffeyville Public Library	16,504	0.010792
468 Great Bend Public Library	22,769	0.014889
473 City of Galva	25,360	0.016583
474 City of Oakley	86,199	0.056367
475 City of Udall	19,874	0.012996
478 McPherson Public Library	37,015	0.024205
479 City of Scranton	15,078	0.009860
480 City of Lenexa	1,132,406	0.740503
483 Soldier Twp Shawnee County	66,319	0.043367
485 Kingman Carnegie Library	6,818	0.004458
486 Lyons Public Library	3,830	0.002505
488 Paola Free Library	8,690	0.005683
552 Hutchinson Recreation Commission	63,076	0.041247
563 City of Haven	39,553	0.025865
565 Coffey County Extension Council	2,024	0.001324
567 Woodson County Extension Council	1,953	0.001277
568 Morrill Free Public Library	10,295	0.006732
569 City of Macksville	10,612	0.006939
573 City of Columbus	85,149	0.055681
574 City of Halstead	95,170	0.062234
578 City of Perry	10,236	0.006694
579 City of Scott City	101,224	0.066192
587 Monument Twp Logan County	2,198	0.001437
605 City of Cheney	77,994	0.051002
606 City of Cottonwood Falls	18,439	0.012058
607 City of Oskaloosa	11,629	0.007604
610 K State Research & Extension Dickinson Co	3,536	0.002312
611 Finney County Extension Council	2,417	0.001581
628 Kaw Valley Drainage Dist	30,103	0.019685
632 City of Altamont	42,811	0.027995
633 City of Bushton	5,201	0.003401
635 Irving Twp Brown County	2,074	0.001356
641 City of Moundridge	89,416	0.058471
648 City of Downs	11,476	0.007504
649 Tecumseh Twp Shawnee County	28,541	0.018664
650 City of Preston	0	0.000000
656 City of Fowler	6,188	0.004046
666 City of Satanta	17,264	0.011289
676 City of Mission	184,995	0.120972
685 City of Claflin	15,299	0.010004
687 City of Toronto	7,757	0.005072
706 Fowler Residential Care	65,618	0.042909
708 Stafford County Hospital	142,277	0.093038
711 City of Kiowa	35,521	0.023228
714 City of Le Roy	12,901	0.008436
717 City of Troy	25,497	0.016673
727 Stafford Co Cemetery Dist 1	7,261	0.004748
735 City of Coldwater	23,252	0.015205
736 City of Hill City	51,801	0.033874
737 City of Sylvan Grove	5,143	0.003363
738 City of Thayer	3,568	0.002333
748 City of Clearwater	61,017	0.039900
758 McPherson County Extension Council	4,503	0.002945
760 League of Kansas Municipalities	63,409	0.041464

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
769 City of Roeland Park	\$ 65,298	0.042700 %
770 City of Carbondale	23,318	0.015248
774 City of Americus	7,513	0.004913
776 City of Tonganoxie	132,052	0.086352
779 Kechi Twp Sedgwick County	3,271	0.002139
790 City of Glen Elder	11,561	0.007560
807 City of De Soto	141,960	0.092831
808 City of Hope	3,913	0.002559
812 City of Baxter Springs	110,861	0.072494
813 Little Walnut Twp Butler County	2,144	0.001402
815 City of Delphos	7,508	0.004910
844 Chapman Public Library	1,768	0.001156
882 City of Bison	2,523	0.001650
886 City of Lecompton	5,765	0.003770
887 City of Plainville	40,404	0.026421
895 Abilene Free Public Library	14,181	0.009273
907 Emporia Recreation Commission	48,731	0.031866
911 City of Plains	14,401	0.009417
913 Franklin Twp Edwards County	3,246	0.002123
914 Grasshopper Twp Atchison Co	2,191	0.001433
920 Topeka Twp Shawnee County	3,872	0.002532
936 Atchison Public Recreation Commission	15,757	0.010304
937 City of Clyde	9,431	0.006167
938 City of Deerfield	18,115	0.011846
939 City of Eskridge	14,074	0.009203
940 City of Louisburg	102,080	0.066752
953 City of Lewis	9,027	0.005903
957 City of Alta Vista	7,304	0.004776
958 Lyons Recreation Commission	9,968	0.006518
959 Stanton County Recreation Commission	6,799	0.004446
971 Kiowa County Extension Council	2,415	0.001579
978 City of Lebo	15,873	0.010380
982 Graham County Hospital	317,299	0.207488
983 Liberal Memorial Library	24,712	0.016160
1000 Kinsley Library	3,892	0.002545
1019 Frank Carlson Library	5,611	0.003669
1020 Hoisington City Library	4,002	0.002617
1042 Augusta Public Library	10,316	0.006746
1061 Hill Top House Nursing Home	101,227	0.066194
1069 City of Merriam	264,684	0.173082
1072 City of Caldwell	34,190	0.022358
1073 City of Dighton	25,581	0.016728
1074 City of Quinter	21,405	0.013997
1075 City of Ransom	5,144	0.003364
1078 Hiawatha Twp Brown County	3,147	0.002058
1088 Columbus Public Library	3,149	0.002059
1089 Larabee Memorial Library	2,296	0.001501
1109 Great Bend Recreation Commission	35,029	0.022906
1111 Seward County Extension Council	1,847	0.001208
1114 City of Brewster	4,122	0.002695
1120 City of Haysville	306,819	0.200635
1121 City of Kanorado	2,142	0.001401
1127 City of St Paul	10,532	0.006887
1130 City of Spearville	16,889	0.011044
1132 City of Wellsville	37,396	0.024454

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
1134 City of Wetmore	\$ 5,832	0.003814 %
1135 City of Denison	2,229	0.001458
1141 Clay Twp Reno County	6,550	0.004283
1154 Lincoln Twp Edwards County	3,787	0.002476
1172 Valley Center Twp Sedgwick Co	3,704	0.002422
1173 Ashland District Hospital	266,052	0.173977
1178 Lane County Library	2,423	0.001584
1187 Comanche Co Extension Council	2,727	0.001783
1188 Greenwood County Extension Council	2,268	0.001483
1189 Meade County Extension Council	1,570	0.001027
1192 Central Kansas District 3 (Extension Co)	16,368	0.010703
1193 Augusta Housing Authority	7,379	0.004825
1194 Junction City Public Housing Authority	16,997	0.011115
1195 Lyons Housing Authority	11,617	0.007597
1196 City of Waterville Housing Authority	1,636	0.001070
4053 City of Hoxie	37,882	0.024772
4055 City of Rolla	11,149	0.007291
4069 Manhattan Twp-Riley County	4,602	0.003009
4080 Leavenworth County Extension Council	4,221	0.002760
4081 Shawnee County Extension Council	13,655	0.008929
4084 City of Andale	12,959	0.008474
4086 City of Nickerson	21,835	0.014278
4087 City of Overbrook	9,869	0.006454
4108 Butler County Extension Council	6,139	0.004014
4109 Salina Saline Co Jt Board of Health	0	0.000000
4126 City of Derby	485,804	0.317677
4128 City of Medicine Lodge	57,756	0.037768
4131 City of White City	5,658	0.003700
4152 Menoken Township	7,152	0.004677
4182 City of Leawood	805,920	0.527008
4184 Big Creek Twp Russell County	3,358	0.002196
4195 Wayne Twp Edward County	3,428	0.002242
4198 Wamego Public Library	10,444	0.006830
4201 Reno County Extension Council	4,577	0.002993
4202 Stanton County Extension Council	2,391	0.001564
4203 Edwards County Conservation Dist	2,392	0.001564
4215 City of Ogden	32,122	0.021005
4216 City of Pretty Prairie	14,036	0.009178
4219 City of Severy	2,449	0.001601
4221 Mission Twp Shawnee Co	64,758	0.042347
4228 Johnston Public Library	7,321	0.004787
4236 Sedgwick County Extension Council	14,847	0.009709
4237 Seward County Conservation District	2,651	0.001734
4238 Winfield Recreation Commission	21,991	0.014380
4254 City of Fairway	57,432	0.037556
4258 Center Twp Russell County	6,286	0.004111
4272 Kingman Recreation Commission	8,677	0.005674
4273 Parsons Recreation Commission	10,461	0.006841
4274 Stevens County Extension Council	3,434	0.002246
4275 City of Hardtner	3,444	0.002252
4276 City of Hartford	5,527	0.003614
4279 City of Victoria	16,755	0.010956
4299 Wilson County Extension Council	2,542	0.001662
4305 Elwood Twp Barber County	6,069	0.003969
4312 Graham County Public Library	6,127	0.004007

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
4316 Brown County Conservation District	\$ 2,836	0.001855 %
4317 Ellsworth County Conservation Dist	3,161	0.002067
4346 Ellsworth County Extension Council	0	0.000000
4348 Stevens County Conservation Dist	4,285	0.002802
4353 City of Highland	19,904	0.013016
4355 City of Linn	3,239	0.002118
4356 City of Nortonville	7,970	0.005212
4358 City of Potwin	7,862	0.005141
4360 City of Towanda	21,120	0.013811
4362 City of Valley Center	168,500	0.110186
4369 Silver Lake Twp Shawnee Co	7,414	0.004848
4372 Horton Public Library	2,266	0.001482
4373 Labette County Conservation Dist	2,279	0.001490
4375 City of McLouth	20,324	0.013290
4385 Geary County Extension Council	5,094	0.003331
4386 City of Mullinville	3,796	0.002482
4388 Bonner Springs City Library	25,074	0.016396
4395 City of Leon	13,019	0.008513
4404 Osage County Conservation District	6,216	0.004065
4419 Kiowa County Library	5,013	0.003278
4432 Attica Hospital District 1	140,030	0.091568
4434 City of Galena	365,413	0.238951
4435 City of South Hutchinson	101,099	0.066111
4454 Logan County Hospital	615,549	0.402520
4458 Hospital Dist 1 of Rice County	564,978	0.369451
4459 Comanche County Conservation Dist	1,359	0.000889
4467 Wallace Co Conservation Dist	1,855	0.001213
4468 USD 353 Recreation Comm	18,476	0.012082
4476 Johnson Co Consolidated Fire Dist No 2	11,478	0.007506
4480 Riverside Twp Sedgwick County	8,692	0.005684
4484 Brown County Extension Council	2,309	0.001510
4485 Kingman County Extension Council	5,400	0.003531
4490 Lakin Cemetery District 1 & 2	4,074	0.002664
4496 City of Colwich	22,409	0.014654
4505 Trego County Conservation Dist	3,419	0.002236
4518 Rush County Conservation Dist	5,202	0.003402
4529 Phillips County Conservation District	3,238	0.002117
4534 Clark County Extension Council	1,962	0.001283
4543 City of Conway Springs	20,633	0.013492
4557 Clark County Conservation District	2,381	0.001557
4558 City of Prairie Village	277,375	0.181381
4561 City of Rexford	2,535	0.001658
4565 Hospital Dist 1 of Dickinson County	1,148,104	0.750769
4573 Woodson County Conservation District	2,285	0.001494
4583 City of Overland Park	2,419,154	1.581934
4589 Wilson County Conservation Dist	6,465	0.004228
4591 City of Wathena	28,487	0.018628
4611 City of Maize	109,149	0.071375
4612 City of Westwood	31,400	0.020533
4614 Franklin County Conservation Dist	4,122	0.002695
4632 Cowley County Extension Council	2,524	0.001650
4640 Arkansas City Recreation Commission	25,891	0.016931
4646 Coffeyville Recreation Commission	24,243	0.015853
4650 Stafford County Extension Council	2,220	0.001452
4655 Kiowa County Conservation Dist	7,915	0.005176

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
4797 City of Pawnee Rock	\$ 2,495	0.001632 %
4805 Doniphan County Extension Council	2,990	0.001955
4806 Kearny County Extension Council	2,636	0.001724
4808 Johnson Co Park & Recreation Dist	783,298	0.512215
4809 City of Edwardsville	46,292	0.030271
4810 City of Goddard	69,753	0.045613
4815 Grant County Library	17,295	0.011310
4817 Russell County Extension Council	0	0.000000
4822 Kansas Turnpike Authority	1,718,050	1.123468
4824 Meade County Conservation Dist	1,983	0.001297
4837 City of Hanston	1,878	0.001228
4838 City of Mission Hills	49,797	0.032563
4848 Harper Hospital Dist 5	375,232	0.245372
4850 The Guidance Center	535,676	0.350289
4851 Wyandotte County Extension Council	4,893	0.003200
4853 North Edwards Co Cemetery District	3,052	0.001996
4859 Geary Community Hospital	1,723,905	1.127297
4860 Clearwater Public Library	3,543	0.002317
4863 Chanute Recreation & Parks Commission	18,951	0.012392
4867 Greenwood County Conservation Dist	1,921	0.001256
4873 City of Kechi	48,539	0.031741
4878 Stanton County Conservation Dist	2,876	0.001881
4879 Marshall County Extension Council	2,626	0.001717
4880 Marion Co Conservation Dist	3,440	0.002249
4887 Harvey County Extension Council	6,284	0.004109
4889 Haskell County Conservation Dist	2,455	0.001605
4891 Twin Caney Watershed Jt Dist 34	2,663	0.001741
4893 Bourbon County Conservation Dist	6,200	0.004054
4894 Butler County Conservation Dist	3,745	0.002449
4895 Mitchell County Conservation Dist	2,071	0.001354
4896 Morris County Conservation District	6,064	0.003965
4897 Nemaha County Conservation District	2,889	0.001889
4899 Wabaunsee County Conservation District	3,555	0.002325
4900 Washington County Conservation Dist	3,149	0.002059
4911 Marshall County Conservation Dist	5,237	0.003425
4913 Southwest Medical Center	1,574,029	1.029290
4914 Cowley Co Conservation District	6,516	0.004261
4917 Osborne County Conservation Dist	2,414	0.001579
4919 Ottawa County Conservation District	2,083	0.001362
4920 Cloud Co Conservation District	1,952	0.001276
4925 Pawnee County Conservation District	3,409	0.002229
4926 Rawlins County Conservation Dist	2,478	0.001620
4927 Republic County Conservation Dist	3,322	0.002172
4928 Smith County Conservation District	2,103	0.001375
4932 Crawford County Conservation Dist	2,868	0.001875
4933 Hodgeman County Conservation Dist	2,305	0.001507
4935 Wyandotte County Conservation District	1,327	0.000868
4936 Hays Recreation Commission	39,681	0.025948
4943 Pottawatomie Wabaunsee Regional Library	25,493	0.016670
4944 Riley County Conservation District	7,125	0.004659
4945 Sumner County Conservation District	2,563	0.001676
4949 Pottawatomie County Extension Council	6,509	0.004256
4951 Chautauqua County Conservation Dist	1,542	0.001008
4953 Central Kansas Mental Health Center	375,129	0.245305
4961 Hamilton County Hospital	308,586	0.201791

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
4967 Sheridan County Public Library	\$ 5,580	0.003649 %
4969 Leavenworth County Conservation District	0	0.000000
4970 Linn County Conservation District	3,317	0.002169
4971 Hamilton County Conservation Dist	3,098	0.002026
4972 Pottawatomie County Conservation Dist	6,386	0.004176
4973 City of Sylvia	4,445	0.002907
5051 Lincoln Co Conservation Dist	6,016	0.003934
5052 Sumner County Hospital District 1	118,126	0.077245
5053 Jefferson County Conservation Dist	6,698	0.004380
5225 City of Milford	6,099	0.003988
5242 City of Lansing	168,359	0.110093
5247 Barber County Conservation Dist	3,321	0.002172
5252 City of Grinnell	3,174	0.002076
5257 Ford Co Extension Council	4,375	0.002861
5259 Reno County Conservation Dist	10,454	0.006836
5311 SE Kansas Library System	50,681	0.033141
5327 NW Kansas Library System	27,591	0.018042
5336 Central Kansas Library System	69,427	0.045400
5339 City of Goessel	6,043	0.003952
5349 Salina Airport Authority	63,588	0.041581
5350 Stevens County Library	15,295	0.010002
5352 Atchison County Extension Council	1,846	0.001207
5353 McPherson County Conservation Dist	3,650	0.002387
5354 Atchison Public Library	22,518	0.014725
5355 Strother Field Commission	16,083	0.010517
5356 Scott County Library	5,593	0.003657
5357 Marion County Extension Council	3,163	0.002068
5363 Allen County Conservation District	2,190	0.001432
5369 Ness County Conservation Dist	4,204	0.002749
5371 Southwest Guidance Center	99,968	0.065371
5380 Kearny County Library	12,633	0.008261
5381 Wellsville City Library	4,530	0.002962
5384 Cherokee County Conservation Dist	1,467	0.000959
5389 City of Edgerton	53,697	0.035114
5390 Independence Recreation Commission	22,911	0.014982
5391 Neosho County Conservation District	2,380	0.001556
5408 NE Kansas Library System	47,610	0.031133
5413 Library Dist 1 Miami County	23,896	0.015626
5414 Southwest Kansas Library System	31,818	0.020806
5421 City of Grandview Plaza	48,461	0.031690
5427 Lyon County Conservation District	3,086	0.002018
5433 Riley County Extension Council	11,840	0.007742
5438 City of Holcomb	29,293	0.019155
5440 Newton Recreation Comm	52,294	0.034196
5441 Southeast Kansas Mental Health Center	371,328	0.242819
5446 Saline County/City Building Authority	28,977	0.018949
5454 RWD 2 Miami Co	45,091	0.029486
5463 City of Leonardville	5,563	0.003638
5466 Grant County Cemetery District	0	0.000000
5470 Pawnee Watershed District 81	4,329	0.002831
5471 City of Walton	2,573	0.001683
5472 Grant County Conservation Dist	2,274	0.001487
5475 North East Animal Control Commission	8,112	0.005305
5478 RWD 3 Miami Co	5,898	0.003857
5479 Wyandotte County Law Library	2,305	0.001507

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5489 Sumner County Extension Council	\$ 2,553	0.001669 %
5494 Pratt County Conservation Dist	2,763	0.001807
5497 Morton County Library	13,979	0.009141
5498 Kingman County Conservation Dist	4,142	0.002709
5501 Wakarusa Watershed Dist 35	5,174	0.003383
5505 Cherokee County Extension Council	2,818	0.001843
5506 Sek Multi County Health Dept	30,201	0.019749
5508 Hays Public Library	41,017	0.026822
5511 Sabetha Cemetery Association	1,653	0.001081
5512 City of Rose Hill	97,806	0.063957
5513 Thomas County Extension Council	2,145	0.001403
5518 Plainville Memorial Library	4,184	0.002736
5520 Rice County Extension Council	2,491	0.001629
5521 Pottawatomie Creek Watershed Dist 90	4,900	0.003204
5523 Elk County Conservation District	1,542	0.001008
5532 Eureka Carnegie Library	4,538	0.002967
5536 NE Kansas Multi County Board of Health	66,134	0.043246
5537 Douglas County Extension Council	10,512	0.006874
5543 City of Lake Quivira	3,923	0.002565
5544 City of Silver Lake	18,286	0.011958
5546 City of Buffalo	1,825	0.001193
5549 South Central Kansas Library System	47,547	0.031092
5551 SE Kansas Regional Planning Commission	13,361	0.008737
5553 Riley County Law Enforcement Agency	395,862	0.258862
5555 Wet Walnut Creek Watershed Jt Dist 58	11,357	0.007427
5556 City of Garden Plain	28,985	0.018954
5561 Barber County Extension Council	2,330	0.001524
5564 City of Hoyt	5,348	0.003497
5570 RWD 9 Leavenworth County	4,729	0.003092
5573 Scott County Conservation District	3,454	0.002259
5585 Miami County Conservation Dist	3,679	0.002406
5586 Linn County Extension Council	0	0.000000
5598 Wichita County Conservation Dist	2,136	0.001397
5605 Kansas Association of Counties	38,827	0.025390
5606 Labette-Hackberry Crk Watershed Dist 96	3,817	0.002496
5615 Finney Co Conservation District	4,665	0.003051
5617 City of Manter	3,755	0.002455
5620 Dorothy Bramlage Library	45,642	0.029846
5621 Shawnee Heights Fire District	2,049	0.001340
5622 Doniphan Co Rural Fire District 2	8,428	0.005511
5632 Stafford County Conservation Dist	2,464	0.001611
5635 City of Melvern	8,878	0.005806
5636 Geary County Conservation District	3,098	0.002026
5641 Hamilton County Extension Council	1,655	0.001082
5642 Stafford Recreation Commission	3,330	0.002178
5643 RWD 3 Marshall Co	5,207	0.003405
5647 Metropolitan Topeka Airport Auth	169,030	0.110532
5648 Dickinson Co Conservation Dist	2,774	0.001814
5649 Burlington Recreation Commission	22,467	0.014692
5654 Harper County Extension Council	2,632	0.001721
5656 RWD 3 Nemaha Co	10,259	0.006709
5661 Kansas Municipal Energy Agency	146,283	0.095657
5662 Atchison County Conservation Dist	4,687	0.003065
5665 Holcomb Recreation Commission	26,006	0.017006
5668 City of Auburn	18,347	0.011997

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
5674 RWD 1 Consolidated Shawnee Co	\$ 13,097	0.008564 %
5675 Derby Recreation Commission	141,462	0.092505
5676 RWD 2 Mitchell Co	6,803	0.004449
5677 South Central Kansas Reg Medical Center	577,919	0.377913
5680 Ellis County Conservation District	6,598	0.004315
5681 Pratt County Extension Council	4,229	0.002765
5686 City of Park City	112,733	0.073718
5687 City of Bel Aire	116,801	0.076379
5690 Grant County Recreation Comm	42,423	0.027741
5702 City of Meriden	14,312	0.009359
5704 Highland Cemetery	2,348	0.001535
5710 Public Wholesale Water District No 4	19,713	0.012891
5715 Public Wholesale Water Supply Dist 5	9,532	0.006233
5717 Kearny County Conservation District	4,108	0.002686
5724 Marion County Rural Water District 4	3,189	0.002085
5725 Crawford County RWD 2	3,310	0.002164
9000 Topeka Metropolitan Transit Authority	317,558	0.207658
9035 Coffey County Library	49,179	0.032159
9036 Colby Housing Authority	19,047	0.012455
9037 McPherson Recreation Commission	33,521	0.021920
9038 Sedgwick County Conservation District	4,424	0.002893
9039 RWD 1 Jackson Co	12,087	0.007904
9040 RWD 3 Jackson Co	21,699	0.014189
9044 Disability Rights Center of Kansas	75,617	0.049448
9049 Kearny County Council on Aging	8,931	0.005840
9050 USD 208 Recreation Commission	5,147	0.003366
9052 City of Salina Housing Authority	37,049	0.024227
9058 Atwood Public Library	2,281	0.001492
9059 Smoky Hills Public Television	49,176	0.032157
9060 USD 303 Recreation Commission	2,748	0.001797
9061 Consolidated RWD 1	10,934	0.007150
9062 City of Oakley Housing Authority	5,354	0.003501
9063 City of Hutchinson Housing Authority	0	0.000000
9064 Coffey County Historical Museum	6,184	0.004044
9065 Turner Recreation Commission	20,471	0.013386
9068 Shawnee County Fire District 1	5,623	0.003677
9069 City of Howard Housing Authority	3,929	0.002569
9071 Russell Recreation Commission	6,396	0.004182
9072 City of Russell Housing Authority	11,095	0.007255
9073 City of McFarland	1,917	0.001254
9075 Oberlin City Library	2,329	0.001523
9076 Pratt Airport Authority	12,518	0.008186
9078 The Legacy At Park View	202,434	0.132376
9079 RWD 1 Elk Co	5,594	0.003658
9080 Ottawa Recreation Commission	27,919	0.018257
9081 Oberlin Housing Authority	5,551	0.003630
9082 Fort Scott Housing Authority	22,819	0.014922
9084 Goddard Public Library	3,996	0.002613
9086 SE Kansas Area Agency on Aging	46,452	0.030376
9087 Ulysses Housing Authority	3,961	0.002590
9089 Lakin Recreation Commission	14,981	0.009796
9090 City of Agra	3,187	0.002084
9091 City of Chase	5,931	0.003878
9092 Larned Recreation Comm	4,394	0.002873
9093 City of Scammon	4,171	0.002728

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
9095 Comanche County Hospital	\$ 197,264	0.128995 %
9096 Rossville Community Library	3,792	0.002480
9097 Edwards County Hospital	272,016	0.177877
9098 Sublette Recreation Commission	8,006	0.005235
9100 City of Weir	9,679	0.006329
9101 Deerfield Recreation Commission	3,577	0.002339
9102 Stanton County Cemetery Board	1,818	0.001189
9103 SW Kansas Area Agency on Aging	75,861	0.049607
9104 Jayhawk Area Agency on Aging	73,516	0.048074
9105 NW Kansas Area Agency on Aging	63,199	0.041327
9106 Post Rock Extension District 1	12,772	0.008352
9108 City of Bronson	6,821	0.004460
9109 City of Gridley	5,467	0.003575
9110 City of Inman	30,412	0.019887
9111 City of New Strawn	11,698	0.007650
9113 City of Uniontown	6,909	0.004518
9114 Erie City Public Library	2,387	0.001561
9115 Oakley Public Library	6,418	0.004197
9116 Oswego Public Library	1,690	0.001105
9117 Stanton County Public Library	6,725	0.004398
9121 Wichita County Extension Council	2,153	0.001408
9122 Jewell County Conservation District	3,050	0.001994
9123 Rooks County Conservation District	3,540	0.002315
9124 Russell County Conservation District	3,406	0.002227
9125 Saline County Conservation District	2,809	0.001837
9126 Hugoton Recreation Commission	14,208	0.009291
9127 Hospital Dist No 6 of Harper County	352,346	0.230406
9128 Johnson County RWD 7	28,464	0.018613
9129 Jetmore Housing Authority	3,110	0.002034
9130 Stanton County Health Care Facility	362,998	0.237372
9131 City of Palco	9,199	0.006015
9132 Western Kansas Groundwater Management	16,283	0.010648
9134 Tri-Ko Inc	334,256	0.218577
9135 Mary Cotton Public Library	4,944	0.003233
9136 City of Harveyville	4,881	0.003192
9137 SE Kansas Regional Juvenile Detention Center	49,576	0.032419
9138 City of Greenleaf	4,161	0.002721
9139 Kansas Guardianship Program	37,339	0.024417
9140 City of Pleasanton	32,338	0.021146
9141 City of Winchester	9,314	0.006091
9142 Wakarusa Township	26,776	0.017509
9144 N C Kansas Reg Juvenile Deten Facility	56,214	0.036759
9145 Developmental Services of NW Kansas Inc	747,619	0.488883
9146 Futures Unlimited Inc	272,924	0.178471
9147 C O F Training Services Inc	370,023	0.241966
9148 NW Local Environmental Protection Group	7,233	0.004730
9149 Big Lakes Developmental Center Inc	351,193	0.229652
9150 Multi Community Diversified Service Inc	305,941	0.200061
9151 High Plains Mental Health Center	479,073	0.313276
9152 Arrowhead West Inc	541,740	0.354255
9153 Barton County Extension Council	2,690	0.001759
9154 NE Kansas Area Agency on Aging Inc	23,207	0.015176
9155 City of Onaga	20,303	0.013277
9156 Central Rush County Ems	3,975	0.002599
9157 Tri-Valley Developmental Service Inc	297,985	0.194858

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
9158 Wyandotte County Fair Association Inc	\$ 0	0.000000 %
9159 Sunflower Extension District 6	9,417	0.006158
9160 Goodland Housing Authority	10,844	0.007091
9161 Medicine Lodge Township	7,289	0.004766
9162 NW Kansas Groundwater Mgt Dist 4	22,126	0.014469
9163 Coldwater-Wilmore Regional Library	2,685	0.001756
9164 Twin Valley Developmental Services Inc	204,935	0.134011
9166 Scott County Extension Council	2,961	0.001936
9169 Housing Authority City of Iola	25,145	0.016443
9170 Plumb Township Wabaunsee Co	1,959	0.001281
9171 Training & Evaluation Center Hutchinson	264,298	0.172830
9172 Nemaha County Training Center Inc	120,823	0.079009
9173 Sheltered Living Inc	308,242	0.201566
9174 Starkey Inc	919,416	0.601225
9175 Community Living Opportunities Inc	552,374	0.361209
9176 City of Grainfield	2,643	0.001728
9177 City of Cunningham	6,178	0.004040
9178 City of Greeley	3,712	0.002427
9179 Halstead Public Library	2,905	0.001900
9181 Colby Recreation Dept	5,452	0.003565
9182 City of Whitewater	12,643	0.008268
9183 Walnut Creek Extension Dist 2	9,632	0.006299
9184 SC Kansas Area Agency on Aging	31,439	0.020559
9185 Rice County Council on Aging	17,256	0.011284
9186 Kingman County Council on Aging	14,474	0.009465
9187 City of Norcatour	1,133	0.000741
9188 Beloit Housing Authority	5,892	0.003853
9189 Republic County Historical Society	0	0.000000
9190 Sherman County Conservation District	3,667	0.002398
9191 Jackson County Conservation District	5,114	0.003344
9192 Johnson County Extension Council	13,904	0.009092
9193 Yates Center Public Library	2,399	0.001569
9194 Overbrook Public Library	3,161	0.002067
9195 Franklin County RWD 6	14,017	0.009166
9196 Public Wholesale Water Supply 11	14,042	0.009182
9197 Public Wholesale Water Supply 12	15,315	0.010015
9198 Pawnee Mental Health Services Inc	633,825	0.414471
9199 Topeka Association for Retarded Citizens	284,688	0.186163
9200 North Central Regional Planning Commission	65,083	0.042559
9201 Coffeyville Regional Medical Center Inc	1,200,824	0.785243
9202 Kansas Public Telecommunications	85,787	0.056098
9204 Elk County Council on Aging	8,239	0.005388
9205 City of La Harpe	7,494	0.004900
9206 City of Offerle	2,602	0.001702
9207 Wabaunsee County Extension Council	1,903	0.001244
9208 Cowley County Council on Aging	16,753	0.010955
9209 McPherson County Council on Aging	7,368	0.004818
9210 Center Twp Reno County	2,739	0.001791
9211 RWD 5 Anderson Co	5,341	0.003493
9212 RWD 3 Cowley Co	6,204	0.004057
9213 RWD 6 Crawford Co	4,499	0.002942
9214 RWD 1 Woodson Co	11,310	0.007396
9215 Kansas Bostwick Irrigation District 2	46,224	0.030227
9216 Greeley County Library	4,482	0.002931
9217 Haskell Township Library	4,058	0.002654
9218 City of Kensington	5,147	0.003366

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
9219 City of Mound Valley	\$ 4,012	0.002624 %
9220 Kanwaka Township	9,026	0.005902
9221 Lincoln Township Dickinson County	1,748	0.001143
9222 Doniphan Co Conservation District	2,511	0.001642
9224 Gove County Medical Center	487,930	0.319067
9225 Bird City Housing Authority	3,247	0.002123
9226 Scott Recreation Commission	7,838	0.005125
9227 Labette Center for Mental Health Service	168,773	0.110364
9228 Cheney Recreation Commission	4,278	0.002797
9229 Douglass Public Library	2,337	0.001528
9230 Reno Township	5,429	0.003550
9231 City of Richmond	10,095	0.006601
9233 Iroquois Center for Human Development	101,039	0.066071
9234 Bert Nash Community Mental Health	579,548	0.378978
9235 City of Elwood	28,997	0.018962
9236 City of Elk City	5,494	0.003593
9237 Park Township	2,999	0.001961
9238 Unified Government of Wyandotte County	5,468,546	3.575994
9239 Creative Community Living Inc	16,404	0.010727
9240 Flint Hills Community Health Center Inc	385,149	0.251857
9242 University of Kansas Hospital Authority	3,703,389	2.421722
9243 St Francis Housing Authority	1,841	0.001204
9244 Horton Housing Authority	9,030	0.005905
9245 Lawrence Housing Authority	176,848	0.115645
9246 Lincoln Housing Authority	6,640	0.004342
9247 City of Burden	8,796	0.005752
9248 City of Longton	5,564	0.003638
9249 City of Westmoreland	11,463	0.007496
9250 Consolidated RWD 2	23,590	0.015426
9251 Towanda Township	4,735	0.003096
9253 City of Herndon	2,841	0.001858
9254 Housing Authority of City of Galena	6,333	0.004141
9255 Atchison Housing Authority	31,613	0.020672
9256 Jetmore Public Library	2,135	0.001396
9257 Hays Housing Authority	4,254	0.002782
9258 Housing Authority of City of Belleville	6,728	0.004400
9259 Sharon Springs Housing Authority	1,237	0.000809
9260 Haysville Community Library	15,034	0.009831
9261 Hamilton County Library	9,717	0.006354
9262 Ellis Public Library	2,635	0.001723
9263 Bucklin Public Library	2,232	0.001460
9264 Elkhart Cemetery District	3,934	0.002573
9265 Ellis Recreation Commission	4,265	0.002789
9266 Clay County Conservation District	3,430	0.002243
9267 City of Linn Valley	11,914	0.007791
9268 City of Blue Mound	4,604	0.003011
9269 Kansas Workers Risk Cooperative for Counties	31,742	0.020757
9270 Manhattan Housing Authority	42,357	0.027698
9271 Norton Housing Authority	7,961	0.005206
9272 Topeka Housing Authority	175,684	0.114883
9275 City of Linwood	6,223	0.004069
9276 Lindsborg Community Library	2,118	0.001385
9277 City of North Newton	31,059	0.020310
9278 City of Arcadia	8,173	0.005344
9279 Four County Mental Health Center Inc	866,489	0.566615
9280 Disability Planning Organization of Kansas Inc	20,356	0.013311

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
9281 OCCK Inc	\$ 668,726	0.437294 %
9282 Housing Authority of Kansas City Kansas	457,947	0.299461
9283 Hoisington Recreation Commission	3,566	0.002332
9284 Cottonwood Inc	594,429	0.388709
9285 Johnson Co Fire Dist No 2	244,168	0.159666
9286 Oskaloosa Public Library	2,553	0.001669
9287 Basehor Community Library	28,038	0.018335
9288 City of Gypsum	5,445	0.003561
9289 Greenleaf Housing Authority	1,701	0.001112
9292 Spring Hill Recreation Commission	15,778	0.010318
9293 RWD 4 Franklin Co	7,120	0.004656
9294 Mulvane Public Library	6,893	0.004507
9295 City of Prescott	5,218	0.003412
9296 Anderson County Extension Council	1,379	0.000902
9297 Thomas Co Economic Development Alliance	5,063	0.003311
9298 Housing Authority of City of Holton	6,075	0.003973
9299 City of Bentley	7,286	0.004764
9301 The Center for Counseling & Consultation	267,391	0.174852
9306 River Valley Extension District 4	19,748	0.012914
9307 Public Wholesale Water Supply District 13	15,919	0.010410
9308 Linn County Library District 1	1,823	0.001192
9309 Pleasanton Housing Authority	5,352	0.003500
9310 Public Housing Agency of S Hutchinson	14,653	0.009582
9311 Housing Authority of the City of Solomon	2,253	0.001473
9313 USD 350 Recreation Commission	3,273	0.002140
9314 Wellington Housing Authority	15,048	0.009840
9317 Nippawalla Township	2,744	0.001794
9318 Linn County Library District # 5	5,217	0.003412
9320 City of Vermillion	3,087	0.002019
9321 Public Wholesale Water Supply District # 20	12,790	0.008364
9322 Thomas County Historical Society	9,509	0.006218
9323 Phillips-Rooks Extension Dist # 5	5,072	0.003317
9329 Jefferson County Rural Water Dist No 13	12,738	0.008330
9330 Rose Hill Recreation Commission	11,493	0.007516
9339 Coffey County Conservation District	3,311	0.002165
9341 Meadowlark Extension District	16,829	0.011005
9342 Park City Public Library	3,888	0.002542
9347 Auburn Township	7,038	0.004602
9350 The Housing Authority of the City of Paola	15,003	0.009811
9351 The Housing Authority of the City of Phillipsburg	6,778	0.004432
9353 Equus Beds Groundwater Mgmt Dist # 2	18,695	0.012225
9354 Americus Township Library	1,401	0.000916
9360 Southeast Kansasworks Inc	18,296	0.011964
9362 Kansas Power Pool	57,203	0.037406
9363 Osborne Housing Authority	5,758	0.003765
9365 Newton Housing Authority	22,930	0.014994
9366 Lincoln Carnegie Library	2,221	0.001452
9367 City of St George	15,573	0.010184
9370 Ashland Library	2,057	0.001345
9372 City of Otis	4,625	0.003024
9375 City of Chanute Housing Authority	21,475	0.014043
9382 Coffey County Housing Authority	6,117	0.004000
9383 Parsons Housing Authority	15,673	0.010249
9387 Hoxie Housing Authority	3,360	0.002197
9403 Strong City Housing Authority	3,811	0.002492

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
9404 Public Wholesale Water Supply District # 23	\$ 20,438	0.013365 %
9406 Stockton Recreation Commission	3,193	0.002088
9407 Unified Greeley County	121,868	0.079692
9408 Great Plains Development Authority	49,192	0.032168
9411 Horsethief Reservoir	8,490	0.005552
9412 City of Fontana	2,361	0.001544
9414 Valley Township	1,409	0.000921
9418 Garden City Housing Authority	14,033	0.009176
9424 Rural Water District # 5	27,280	0.017839
9425 Oaklawn Improvement District	9,730	0.006363
9427 Twin Creeks Extension District # 9	6,057	0.003961
9432 Graves Memorial Public Library	1,418	0.000927
9434 Pottawatomie Co RWD # 4	5,729	0.003746
9436 Neodesha Housing Authority	4,406	0.002881
9438 Palmyra Township	5,173	0.003383
9443 Minneha Township	6,994	0.004574
9447 Golden Prairie Extension District 12	11,023	0.007208
9448 Frontier Extension District # 11	12,174	0.007961
9449 Southwind Extension District # 10	8,476	0.005543
9451 Montgomery Co RWD # 12	2,124	0.001389
9455 Coffey County Fire District # 1	7,694	0.005031
9460 Liberal Housing Authority	16,904	0.011054
9468 Salt Creek Township	3,072	0.002009
9480 Clay Center Housing Authority	14,638	0.009572
9482 RWD # 1 Washington	12,898	0.008434
9484 Lakin Comanche Cemetery District	6,074	0.003972
9486 Chisholm Creek Utility Authority	19,122	0.012504
9490 City of Atlanta	2,509	0.001641
9491 Chapman Housing Authority	2,853	0.001866
9493 Downs Housing Authority	4,179	0.002733
9494 Garfield Township	2,715	0.001775
9495 Seneca Housing Authority	11,475	0.007504
9497 Beck-Bookman Library	5,122	0.003349
9499 Midway Extension District # 15	4,359	0.002850
9510 Douglas County Conservation District	2,630	0.001720
9515 Northeast Kansas Environmental Services	937	0.000613
9516 Grant Township	3,408	0.002229
9519 Williamsport Township	2,840	0.001857
9520 Clay Center Public Utilities Commission	62,856	0.041103
9521 Hill City Housing Authority	1,201	0.000785
9522 Wellsville Fire District	748	0.000489
Total Local Group	\$ 152,923,801	100.000000 %
Kansas Police and Firemen Group:		
S246 Fort Hays State University	\$ 81,640	0.086890 %
S367 Kansas State University	182,557	0.194297
S379 Emporia State University	59,418	0.063239
S385 Pittsburg State University	115,378	0.122798
S682 Staff Benefits University of Kansas	307,917	0.327718
S683 University of Kansas Medical Center	322,534	0.343275
S715 Wichita State University	194,375	0.206875
Other state agencies	6,996,450	7.446365
4 Atchison County	95,119	0.101236
18 Cowley County	237,747	0.253036

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
20 Dickinson County	\$ 180,960	0.192597 %
22 Douglas County	1,223,057	1.301707
25 Ellis County	485,924	0.517172
28 Ford County	562,863	0.599059
29 Franklin County	475,301	0.505866
33 Gray County	97,597	0.103873
37 Harvey County	207,745	0.221104
41 Johnson County	8,762,891	9.326399
42 Kearny County	196,144	0.208757
45 Labette County	135,884	0.144622
47 Leavenworth County	910,122	0.968648
56 Miami County	544,714	0.579742
61 Neosho County	123,711	0.131666
71 Reno County	437,807	0.465961
77 Russell County	99,111	0.105484
80 Sedgwick County	6,443,951	6.858336
81 Seward County	285,029	0.303358
82 Shawnee County	1,144,003	1.217569
88 Sumner County	202,928	0.215978
97 City of Abilene	213,092	0.226795
104 City of Arkansas City	460,941	0.490582
107 City of Atchison	334,694	0.356217
120 City of Chanute	338,434	0.360197
126 City of Coffeyville	510,900	0.543754
130 City of Dodge City	721,902	0.768325
135 City of El Dorado	385,010	0.409768
141 City of Erie	22,005	0.023420
142 City of Eudora	99,940	0.106367
144 City of Fort Scott	262,543	0.279426
147 City of Garden City	946,973	1.007869
151 City of Girard	83,362	0.088723
160 City of Hays	584,110	0.621672
170 City of Hutchinson	1,897,590	2.019617
177 City of Junction City	1,158,367	1.232857
186 City of Lawrence	4,761,463	5.067654
187 City of Leavenworth	1,202,815	1.280163
188 City of Liberal	545,524	0.580605
193 City of Marion	37,864	0.040299
208 City of Newton	1,036,067	1.102692
211 City of Olathe	4,378,971	4.660566
214 City of Oswego	38,559	0.041039
215 City of Ottawa	552,598	0.588133
217 City of Paola	171,382	0.182403
218 City of Parsons	377,237	0.401496
221 City of Pittsburg	750,563	0.798829
235 City of Topeka	7,528,217	8.012327
246 City of Wellington	340,124	0.361996
248 City of Winfield	580,814	0.618164
297 Clark County	51,166	0.054456
301 Pottawatomie County	261,937	0.278781
304 City of Augusta	113,228	0.120509
307 City of Bonner Springs	312,582	0.332683
314 City of Herington	71,989	0.076618
318 City of Manhattan	919,360	0.978480
319 City of McPherson	498,201	0.530238
322 City of Salina	2,121,578	2.258008

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

Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2015

Employer	Actual Employer Contributions	Employer Allocated Percentage
366 City of Concordia	\$ 157,085	0.167187 %
385 City of Baldwin City	102,403	0.108988
393 City of Emporia	954,518	1.015899
395 City of Gardner	314,162	0.334365
404 City of Rossville	17,146	0.018249
406 City of Spring Hill	116,217	0.123690
459 City of Shawnee	2,069,815	2.202917
480 City of Lenexa	2,252,303	2.397140
676 City of Mission	332,483	0.353864
769 City of Roeland Park	161,743	0.172144
1069 City of Merriam	541,048	0.575841
4087 City of Overbrook	8,711	0.009271
4126 City of Derby	669,729	0.712797
4182 City of Leawood	1,590,598	1.692883
4254 City of Fairway	123,674	0.131627
4279 City of Victoria	25,795	0.027454
4476 Johnson Co Consolidated Fire Dist No 2	1,143,264	1.216783
4583 City of Overland Park	875,406	0.931700
4612 City of Westwood	75,739	0.080609
4808 Johnson Co Park & Recreation Dist	216,841	0.230785
4809 City of Edwardsville	344,243	0.366380
4810 City of Goddard	86,041	0.091574
5242 City of Lansing	175,894	0.187205
5553 Riley County Law Enforcement Agency	1,398,319	1.488239
5621 Shawnee Heights Fire District	126,839	0.134996
5686 City of Park City	135,725	0.144453
9085 Johnson Co Fire Dist 1	314,293	0.334504
9238 Unified Government of Wyandotte County	13,052,184	13.891519
9247 City of Burden	5,763	0.006134
9290 City of Basehor	134,707	0.143369
9316 City of Andover	383,920	0.408608
9340 McPherson County Rural Fire Dist # 9	4,540	0.004832
9364 Leavenworth Co Fire District # 1	79,552	0.084668
9417 Northwest Consolidated Fire District	182,251	0.193971
Total Kansas Police and Firemen	\$ 93,957,930	100.000000 %
Judges group		
Employer - State of Kansas	\$ 6,227,137	100.000000 %
Total Pension Plan	\$ 687,518,712	

**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, 2015

Employer	Deferred Outflows of Resources							Deferred Inflows of Resources					Pension Expense					
	6/30/15 Net Pension Liability (NPL) Allocated to State	6/30/15 Net Pension Liability (NPL) Allocated to Employer	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense	Employer Recognized Revenue
State/School Group:																		
Special Funding Situation																		
4930 North Central Kansas Technical College	\$ 5,883,756	\$ 42,543	\$ 5,926,299	\$ 0	\$ 0	\$ 0	\$ 0	\$ 177,598	\$ 154,388	\$ 13,189	\$ 170,450	\$ 515,625	\$ 394,112	\$ (37,842)	\$ 356,270	\$ 0	\$ 356,270	\$ 353,712
4931 North West Kansas Technical College	4,647,600	222,857	4,870,457	0	0	22,694	22,694	145,957	126,882	10,839	153,644	437,322	323,897	(26,542)	297,355	0	297,355	283,749
5045 Allen County Community College	7,278,023	0	7,278,023	0	0	112,279	112,279	218,106	189,602	16,197	325,071	748,976	484,005	(39,332)	444,673	0	444,673	444,673
5046 Coffeyville Community College	9,816,530	0	9,816,530	0	0	337,729	337,729	294,179	255,734	21,847	1,134,335	1,706,095	652,822	(225,545)	427,277	0	427,277	427,277
5047 Garden City Community College	15,769,626	150,122	15,919,748	0	0	477,993	477,993	477,079	414,730	35,430	518,823	1,446,062	1,058,700	(34,762)	1,023,938	0	1,023,938	1,014,282
5048 Hutchinson Community College	32,053,273	391,006	32,444,279	0	0	1,040,432	1,040,432	972,282	845,216	72,205	22,408	1,912,111	2,157,619	214,099	2,371,718	0	2,371,718	2,343,135
5049 Kansas City Kansas Community College	45,786,555	1,850,751	47,637,306	0	0	2,496,411	2,496,411	1,427,583	1,241,015	106,017	222,318	2,996,933	3,167,989	469,583	3,637,572	57,195	3,694,767	3,496,249
5050 Neosho County Community College	10,913,526	234,508	11,148,034	0	0	0	0	334,081	290,421	24,810	150,866	800,178	741,370	(38,042)	703,328	0	703,328	688,533
5107 Cowley County Community College	17,487,197	68,940	17,556,137	0	0	85,893	85,893	526,118	457,361	39,071	0	1,022,550	1,167,523	18,963	1,186,486	0	1,186,486	1,181,827
5108 Barton County Community College	22,827,253	94,094	22,921,347	0	0	402,647	402,647	686,901	597,131	51,012	2,145	1,337,189	1,524,322	84,564	1,608,886	0	1,608,886	1,602,281
5109 Butler County Community College	36,857,961	651,561	37,509,522	0	0	1,402,709	1,402,709	1,124,076	977,173	83,478	2,245,660	4,430,387	2,494,469	(107,568)	2,386,901	24,441	2,411,342	2,345,439
5110 Colby Community College	7,442,126	248,456	7,690,582	0	0	0	0	230,469	200,349	17,115	700,880	1,148,813	511,441	(176,393)	335,048	0	335,048	324,224
5111 Independence Community College	7,667,053	305,839	7,972,892	0	0	299,269	299,269	238,930	207,704	17,744	985,521	1,449,899	530,216	(130,012)	400,204	0	400,204	384,852
5112 Labette Community College	9,125,838	30,860	9,156,698	0	0	439,344	439,344	274,406	238,544	20,378	1,025,543	1,558,871	608,941	(101,805)	507,136	0	507,136	505,427
5113 Pratt Community College	8,276,546	160,770	8,437,316	0	0	0	0	252,847	219,803	18,777	582,172	1,073,599	561,101	(133,840)	427,261	0	427,261	419,120
5177 Cloud County Community College	9,580,848	21,854	9,602,702	0	0	0	0	287,771	250,163	21,371	124,847	684,152	638,602	(31,228)	607,374	0	607,374	605,992
5178 Dodge City Community College	15,651,512	141,865	15,793,377	0	0	997,978	997,978	473,292	411,438	35,148	83,482	1,003,360	1,050,296	243,601	1,293,897	0	1,293,897	1,282,274
5179 Fort Scott Community College	8,540,128	406,897	8,947,025	0	0	0	0	268,122	233,081	19,912	347,704	868,819	594,998	(82,109)	512,889	0	512,889	489,564
5180 Highland Community College	11,635,049	122,961	11,758,010	0	0	444,494	444,494	352,361	306,311	26,168	190,896	875,736	781,934	76,002	857,936	0	857,936	848,964
5404 Seward County Comm Coll/Area Tech Sch	13,656,854	22,555	13,679,409	0	0	319,586	319,586	409,941	356,367	30,444	104,318	901,070	909,712	40,258	949,970	0	949,970	948,404
5406 Johnson County Community College	132,414,195	780,004	133,194,199	0	0	0	0	3,991,530	3,469,884	296,425	5,350,589	13,108,428	8,857,718	(1,296,987)	7,560,731	0	7,560,731	7,516,454
5596 NW Kansas Education Service Center	11,542,368	1,346,475	12,888,843	0	0	422,324	422,324	386,250	335,772	28,684	132,548	883,254	857,137	82,533	939,670	0	939,670	841,504
5600 SC Kansas Special Education Coop	13,454,492	1,542,503	14,996,995	0	0	0	0	449,426	390,691	33,376	1,022,164	1,895,657	997,334	(240,067)	757,267	0	757,267	679,379
5604 ANW Special Education Coop	12,349,046	1,393,306	13,742,352	0	0	521,922	521,922	411,827	358,006	30,584	501,501	1,301,918	913,898	30,604	944,502	0	944,502	848,741
5608 Tri County Special Education Coop	11,609,408	530,624	12,140,032	0	0	0	0	363,809	316,264	27,018	1,256,726	1,963,817	807,340	(288,365)	518,975	0	518,975	496,291
5609 NE Kansas Education Service Center	12,651,282	1,313,622	13,964,904	0	0	625,729	625,729	418,497	363,805	31,079	565,595	1,378,976	928,698	(15,771)	912,927	0	912,927	827,052
5612 SE Kansas Education Service Center	26,120,298	2,442,475	28,562,773	0	0	0	0	855,962	744,097	63,567	2,452,831	4,116,457	1,899,490	(561,935)	1,337,555	0	1,337,555	1,223,177
5624 Reno County Education Coop	9,315,883	884,331	10,200,214	0	0	0	0	305,677	265,729	22,701	1,928,595	2,522,702	678,337	(436,090)	242,247	0	242,247	221,245
5626 High Plains Educational Coop	10,823,426	931,814	11,755,240	0	0	51,588	51,588	352,278	306,239	26,161	274,017	958,695	781,750	(44,428)	737,322	0	737,322	678,876
5634 SW Kansas Coop District 613	15,812,465	719,129	16,531,594	0	0	0	0	495,415	430,670	36,791	481,478	1,444,354	1,099,389	(121,519)	977,870	0	977,870	935,332
5638 East Central Kansas Coop in Education	8,318,883	706,458	9,025,341	0	0	861,879	861,879	270,469	235,122	20,086	0	525,677	600,206	198,668	798,874	0	798,874	736,342
5655 Brown Co Kansas Special Educ Coop	3,740,318	39,052	3,779,370	0	0	164,857	164,857	113,259	98,458	8,411	43,576	263,704	251,337	23,445	274,782	0	274,782	271,943

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources			Deferred Inflows of Resources						Pension Expense								
	6/30/15 Net Pension Liability (NPL) Allocated to State	6/30/15 Net Pension Liability (NPL) Allocated to Employer	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense	Employer Recognized Revenue
5657 Doniphan County Education Coop	\$ 2,065,808	\$ 563,340	\$ 2,629,148	\$ 0	\$ 0	\$ 0	\$ 0	\$ 78,790	\$ 68,492	\$ 5,851	\$ 238,276	\$ 391,409	\$ 174,844	\$ (51,581)	\$ 123,263	\$ 0	\$ 123,263	\$ 96,852
5671 Marion County Special Education Coop	5,011,553	522,752	5,534,305	0	0	291,195	291,195	165,851	144,176	12,317	231,949	554,293	368,044	844	368,888	0	368,888	334,044
5682 Sedgwick Co Area Educ Serv Coop 618	35,644,468	2,101,247	37,745,715	0	0	78,704	78,704	1,131,154	983,325	84,004	0	2,198,483	2,510,176	19,319	2,529,495	0	2,529,495	2,388,682
5688 Sumner County Education Services	4,015,111	333,034	4,348,145	0	0	4,673	4,673	130,304	113,275	9,677	210,304	463,560	289,162	(43,239)	245,923	0	245,923	227,087
9034 Three Lakes Educational Cooperative	7,450,230	502,235	7,952,465	0	0	56,841	56,841	238,317	207,172	17,698	402,014	865,201	528,857	(93,222)	435,635	0	435,635	408,123
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	4,856,395	462,144	5,318,539	0	0	288,304	288,304	159,385	138,555	11,836	632,360	942,136	353,695	(58,220)	295,475	0	295,475	269,800
9047 SW Plains Regional Service Center	4,193,519	1,028,355	5,221,874	0	0	53,404	53,404	156,488	136,037	11,621	1,622	305,768	347,267	10,867	358,134	0	358,134	287,606
9053 SW Kansas Educational Consortium	236,470	0	236,470	0	0	0	0	7,086	6,160	526	54,103	67,875	15,726	(12,454)	3,272	0	3,272	3,272
9055 South Central Kansas Education Service	4,686,667	580,631	5,267,298	0	0	672,658	672,658	157,849	137,221	11,722	0	306,792	350,287	149,143	499,430	0	499,430	444,376
9056 Smoky Hill Education Service Center	3,937,427	220,226	4,157,653	0	0	1,295,703	1,295,703	124,596	108,312	9,253	43,863	286,024	276,493	262,451	538,944	0	538,944	510,397
9273 Nc Kansas Sp Ed Coop Interlocal 636	7,887,904	218,838	8,106,742	0	0	127,298	127,298	242,941	211,192	18,042	470,579	942,754	539,117	(66,164)	472,953	0	472,953	460,186
9274 Southeast Kansas Interlocal 637	21,466,301	736,218	22,202,519	0	0	293,739	293,739	665,359	578,405	49,412	264,915	1,558,091	1,476,518	20,887	1,497,405	0	1,497,405	1,447,752
9303 Wichita Area Technical College	14,911,153	130,851	15,042,004	0	0	970,326	970,326	450,775	391,864	33,476	124,230	1,000,345	1,000,328	227,748	1,228,076	0	1,228,076	1,217,393
9304 Manhattan Area Technical College	5,028,612	0	5,028,612	0	0	0	0	150,696	131,002	11,191	164,046	456,935	334,414	(39,110)	295,304	0	295,304	295,304
9305 Flint Hills Technical College	5,831,293	440,467	6,271,760	0	0	378,723	378,723	187,951	163,388	13,958	0	365,297	417,086	85,845	502,931	0	502,931	467,610
9395 Salina Area Technical College	3,603,697	0	3,603,697	0	0	285,405	285,405	107,995	93,881	8,020	0	209,896	239,654	67,324	306,978	0	306,978	306,978
9487 Western Kan Com Coll Virtual Ed Consortium	367,780	209,720	577,500	0	0	224,889	224,889	17,306	15,044	1,285	0	33,635	38,405	56,816	95,221	0	95,221	60,641
9507 Butler Co Special Education Interlocal # 638	19,960,134	1,132,324	21,092,458	0	0	18,360,695	18,360,695	632,093	549,486	46,942	0	1,228,521	1,402,697	3,881,754	5,284,451	0	5,284,451	5,000,761
Special Funding Situation Subtotal	\$ 720,203,840	\$ 26,980,614	\$ 747,184,454	\$ 0	\$ 0	\$ 34,910,314	\$ 34,910,314	\$ 22,391,434	\$ 19,465,137	\$ 1,662,866	\$ 25,938,963	\$ 69,458,400	\$ 49,689,473	\$ 1,731,146	\$ 51,420,619	\$ 81,636	\$ 51,502,255	\$ 49,493,178

**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, 2015

Employer	6/30/15 Net Pension Liability (NPL)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State															
S175 Kansas Housing Resource Corporation	\$ 3,639,427	\$ 0	\$ 0	\$ 0	\$ 0	\$ 109,065	\$ 4,812	\$ 8,100	\$ 16,477	\$ 228,454	\$ 242,030	\$ (4,077)	\$ 237,953	\$ 0	\$ 237,953
S176 Kansas Development Finance Authority	1,285,110	0	0	120,613	120,613	38,512	33,479	2,860	40,288	115,139	85,463	14,954	100,417	0	100,417
S246 Fort Hays State University	14,792,377	0	0	920,301	920,301	443,294	385,361	32,921	178,170	1,039,746	983,727	147,926	1,131,653	0	1,131,653
S276 Dept of Transportation	169,665,468	0	0	6,641,202	6,641,202	5,084,492	4,420,009	377,593	6,718,236	16,600,330	11,283,140	(354,642)	10,928,498	0	10,928,498
S367 Kansas State University	81,277,924	0	0	3,908,206	3,908,206	2,435,716	2,117,396	180,885	733,846	5,467,843	5,405,167	634,152	6,039,319	0	6,039,319
S379 Emporia State University	13,860,968	0	0	149,546	149,546	415,382	361,096	30,848	397,342	1,204,668	921,786	(72,399)	849,387	0	849,387
S385 Pittsburg State University	16,284,668	0	0	870,030	870,030	488,015	424,237	36,242	318,531	1,267,025	1,082,968	100,554	1,183,522	0	1,183,522
S450 Kansas Lottery	6,475,132	0	0	429,410	429,410	194,045	168,686	14,410	253,213	630,354	430,611	24,498	455,109	0	455,109
S561 Kansas Board of Regents	1,114,561	0	0	195,054	195,054	33,401	29,036	2,480	94,973	159,890	74,121	16,376	90,497	0	90,497
S682 Staff Benefits University of Kansas	61,516,277	0	0	0	0	1,843,504	1,602,580	136,905	5,225,733	8,808,722	4,090,973	(1,305,976)	2,784,997	0	2,784,997
S683 University of Kansas Medical Center	18,140,076	0	0	0	0	543,617	472,572	40,371	1,738,793	2,795,353	1,206,356	(444,347)	762,009	0	762,009
S715 Wichita State University	31,590,147	0	0	1,917,575	1,917,575	946,686	822,965	70,304	1,102,438	2,942,393	2,100,817	116,810	2,217,627	0	2,217,627
Other state agencies (less KPERS)	1,118,868,403	0	0	15,764,351	15,764,351	33,529,972	29,148,004	2,490,050	22,213,129	87,381,155	74,407,291	(2,482,105)	71,925,186	29,604	71,954,790
State Subtotal	\$ 1,538,510,538	\$ 0	\$ 0	\$ 30,916,289	\$ 30,916,289	\$ 46,105,701	\$ 40,080,233	\$ 3,423,969	\$ 39,031,170	\$ 128,641,073	\$ 102,314,450	\$ (3,608,276)	\$ 98,706,174	\$ 29,604	\$ 98,735,778
Other Employers															
4828 USD 202 Turner	\$ 37,910,517	\$ 0	\$ 0	\$ 1,503,018	\$ 1,503,018	\$ 1,136,093	\$ 987,619	\$ 84,370	\$ 0	\$ 2,208,082	\$ 2,521,136	\$ 329,682	\$ 2,850,818	\$ 0	\$ 2,850,818
4829 USD 203 Piper	12,311,966	0	0	0	0	368,962	320,743	27,400	1,348,442	2,065,547	818,774	(291,000)	527,774	0	527,774
4871 USD 205 Bluestem	5,171,048	0	0	569,009	569,009	154,965	134,713	11,508	216,787	517,973	343,886	63,547	407,433	0	407,433
4882 USD 204 Bonner Springs	23,980,027	0	0	3,729,607	3,729,607	718,627	624,712	53,368	0	1,396,707	1,594,727	816,116	2,410,843	0	2,410,843
4912 USD 206 Remington-Whitewater	4,352,023	0	0	251,736	251,736	130,420	113,376	9,685	1,132,053	1,385,534	289,419	(173,435)	115,984	0	115,984
4977 USD 209 Moscow	2,756,697	0	0	163,711	163,711	82,612	71,816	6,135	102,315	262,878	183,327	7,827	191,154	0	191,154
4978 USD 233 Olathe	285,508,010	0	0	8,765,081	8,765,081	8,556,032	7,437,859	635,402	0	16,629,293	18,986,934	2,230,763	21,217,697	0	21,217,697
4979 USD 242 Weskan	1,177,435	0	0	60,375	60,375	35,285	30,674	2,620	0	68,579	78,302	13,872	92,174	0	92,174
4980 USD 250 Pittsburg	24,295,367	0	0	894,090	894,090	728,077	632,927	54,070	422,659	1,837,733	1,615,697	144,698	1,760,395	0	1,760,395
4981 USD 253 Emporia	52,969,832	0	0	2,444,066	2,444,066	1,587,387	1,379,934	117,885	0	3,085,206	3,522,615	550,345	4,072,960	0	4,072,960
4982 USD 259 Wichita	499,258,604	0	0	10,818,828	10,818,828	14,961,656	13,006,343	1,111,107	0	29,079,106	33,201,836	2,678,445	35,880,281	0	35,880,281
4983 USD 260 Derby	50,903,781	0	0	0	0	1,525,472	1,326,110	113,287	9,017,454	11,982,323	3,385,218	(1,957,954)	1,427,264	0	1,427,264
4984 USD 262 Valley Center	19,890,303	0	0	1,161,408	1,161,408	596,068	518,168	44,266	284,679	1,443,181	1,322,751	171,017	1,493,768	0	1,493,768
4985 USD 265 Goddard	42,508,705	0	0	611,444	611,444	1,273,890	1,107,407	94,604	168,300	2,644,201	2,826,926	85,211	2,912,137	0	2,912,137
4986 USD 266 Maize	49,619,086	0	0	0	0	1,486,972	1,292,642	110,428	1,075,303	3,965,345	3,299,782	(248,905)	3,050,877	0	3,050,877
4987 USD 268 Cheney	6,831,880	0	0	79,565	79,565	204,736	177,979	15,204	25,459	423,378	454,336	10,156	464,492	0	464,492
4988 USD 290 Ottawa	23,990,483	0	0	426,663	426,663	718,941	624,983	53,391	3,496	1,400,811	1,595,422	110,953	1,706,375	0	1,706,375
4990 USD 314 Brewster	1,070,729	0	0	38,046	38,046	32,087	27,894	2,383	123,748	186,112	71,206	(16,202)	55,004	0	55,004

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4991 USD 348 Baldwin City	\$ 10,458,496	\$ 0	\$ 0	\$ 0	\$ 0	\$ 313,418	\$ 272,458	\$ 23,276	\$ 362,462	\$ 971,614	\$ 695,514	\$ (79,682)	\$ 615,832	\$ 0	\$ 615,832
4992 USD 349 Stafford	2,529,090	0	0	42,374	42,374	75,791	65,886	5,629	5,769	153,075	168,190	7,449	175,639	0	175,639
4993 USD 352 Goodland	8,517,016	0	0	0	0	255,236	221,880	18,955	61,451	557,522	566,401	(14,618)	551,783	0	551,783
4994 USD 359 Argonia Public Schools	1,851,739	0	0	31,513	31,513	55,492	48,240	4,121	0	107,853	123,145	7,457	130,602	0	130,602
4995 USD 363 Holcomb	8,812,483	0	0	0	0	264,090	229,576	19,612	101,038	614,316	586,050	(24,012)	562,038	0	562,038
4996 USD 371 Montezuma	2,789,172	0	0	343,395	343,395	83,585	72,662	6,207	30,848	193,302	185,486	64,524	250,010	0	250,010
4997 USD 373 Newton	37,712,547	0	0	466,118	466,118	1,130,160	982,461	83,930	344,230	2,540,781	2,507,970	8,433	2,516,403	0	2,516,403
4998 USD 376 Sterling	4,553,386	0	0	40,002	40,002	136,455	118,621	10,134	260,937	526,147	302,811	(44,695)	258,116	0	258,116
4999 USD 383 Manhattan	53,644,967	0	0	8,634,143	8,634,143	1,607,619	1,397,522	119,388	14,633,078	17,757,607	3,567,513	(833,427)	2,734,086	0	2,734,086
5000 USD 385 Andover	41,387,427	0	0	2,693,761	2,693,761	1,240,288	1,078,197	92,108	0	2,410,593	2,752,358	600,612	3,352,970	0	3,352,970
5001 USD 386 Madison-Virgil	2,876,559	0	0	322,335	322,335	86,204	74,938	6,402	0	167,544	191,298	69,473	260,771	0	260,771
5002 USD 390 Hamilton	1,075,022	0	0	0	0	32,216	28,005	2,392	156,971	219,584	71,491	(38,089)	33,402	0	33,402
5004 USD 394 Rose Hill	11,298,018	0	0	145,130	145,130	338,576	294,329	25,144	926,690	1,584,739	751,344	(157,926)	593,418	0	593,418
5005 USD 396 Douglass Public Schools	6,283,186	0	0	0	0	188,293	163,685	13,983	617,339	983,300	417,846	(143,396)	274,450	0	274,450
5006 USD 398 Peabody-Burns	2,774,631	0	0	0	0	83,149	72,283	6,175	284,089	445,696	184,519	(65,195)	119,324	0	119,324
5007 USD 399 Paradise	1,721,559	0	0	0	0	51,591	44,849	3,831	32,664	132,935	114,488	(7,734)	106,754	0	106,754
5008 USD 404 Riverton	7,266,597	0	0	60,026	60,026	217,764	189,304	16,172	102,289	525,529	483,245	(5,913)	477,332	0	477,332
5010 USD 409 Atchison Public Schools	16,154,141	0	0	1,414,327	1,414,327	484,103	420,837	35,951	1,475,275	2,416,166	1,074,287	(87,185)	987,102	0	987,102
5011 USD 420 Osage City	4,662,377	0	0	0	0	139,721	121,461	10,376	924,640	1,196,198	310,059	(219,804)	90,255	0	90,255
5012 USD 421 Lyndon	3,456,898	0	0	159,107	159,107	103,595	90,056	7,693	0	201,344	229,892	38,364	268,256	0	268,256
5013 USD 443 Dodge City	64,852,136	0	0	1,642,835	1,642,835	1,943,472	1,689,484	144,329	26,841	3,804,126	4,312,815	340,295	4,653,110	0	4,653,110
5014 USD 446 Independence	16,689,056	0	0	318,802	318,802	500,133	434,772	37,142	381,799	1,353,846	1,109,860	(32,547)	1,077,313	0	1,077,313
5015 USD 448 Inman	4,485,111	0	0	0	0	134,409	116,843	9,982	70,981	332,215	298,270	(15,332)	282,938	0	282,938
5016 USD 449 Easton	5,846,252	0	0	7,008	7,008	175,199	152,303	13,011	438,090	778,603	388,789	(90,784)	298,005	0	298,005
5017 USD 453 Leavenworth	40,014,099	0	0	0	0	1,199,132	1,042,420	89,052	15,044,944	17,375,548	2,661,029	(3,221,737)	(560,708)	0	(560,708)
5018 USD 456 Marais Des Cygnes Valley	3,046,070	0	0	114,751	114,751	91,284	79,354	6,779	0	177,417	202,571	25,504	228,075	0	228,075
5019 USD 470 Arkansas City	24,411,144	0	0	1,537,350	1,537,350	731,547	635,942	54,327	603	1,422,419	1,623,397	402,321	2,025,718	0	2,025,718
5020 USD 475 Geary Co	76,720,591	0	0	3,654,846	3,654,846	2,299,143	1,998,673	170,743	0	4,468,559	5,102,094	852,055	5,954,149	0	5,954,149
5021 USD 477 Ingalls	3,157,000	0	0	97,467	97,467	94,608	82,244	7,026	77,667	261,545	209,948	275	210,223	0	210,223
5022 USD 480 Liberal	45,682,808	0	0	169,738	169,738	1,369,011	1,190,097	101,668	512,244	3,173,020	3,038,011	(98,210)	2,939,801	0	2,939,801
5024 USD 215 Lakin	6,550,331	0	0	317,839	317,839	196,299	170,644	14,578	479,633	861,154	435,612	(58,362)	377,250	0	377,250
5025 USD 234 Fort Scott	18,143,539	0	0	584,079	584,079	543,721	472,663	40,379	295,312	1,352,075	1,206,587	46,177	1,252,764	0	1,252,764
5026 USD 251 North Lyon	4,955,836	0	0	547,008	547,008	148,515	129,106	11,029	282,010	570,660	329,574	41,822	371,396	0	371,396
5027 USD 261 Haysville	54,386,784	0	0	3,017,853	3,017,853	1,629,849	1,416,847	121,039	0	3,167,735	3,616,845	656,521	4,273,366	0	4,273,366
5028 USD 267 Renwick	13,076,635	0	0	0	0	391,877	340,664	29,102	407,760	1,169,403	869,626	(93,010)	776,616	0	776,616
5029 USD 288 Central Heights	6,209,648	0	0	531,820	531,820	186,089	161,769	13,820	55,544	417,222	412,956	97,895	510,851	0	510,851

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5031 USD 305 Salina	\$ 93,090,706	\$ 0	\$ 0	\$ 2,685,391	\$ 2,685,391	\$ 2,789,719	\$ 2,425,135	\$ 207,175	\$ 0	\$ 5,422,029	\$ 6,190,744	\$ 592,145	\$ 6,782,889	\$ 0	\$ 6,782,889
5032 USD 361 Anthony-Harper	8,002,875	0	0	274,144	274,144	239,828	208,485	17,811	188,605	654,729	532,209	31,891	564,100	0	564,100
5033 USD 378 Riley Co	5,641,842	0	0	551,684	551,684	169,073	146,978	12,556	0	328,607	375,195	125,532	500,727	0	500,727
5034 USD 403 Otis-Bison	3,005,008	0	0	266,417	266,417	90,053	78,284	6,688	0	175,025	199,840	62,092	261,932	0	261,932
5035 USD 413 Chanute	14,885,511	0	0	410,090	410,090	446,085	387,788	33,128	0	867,001	989,920	102,328	1,092,248	0	1,092,248
5036 USD 415 Hiawatha	7,720,496	0	0	106,267	106,267	231,366	201,129	17,182	286,778	736,455	513,431	(52,606)	460,825	0	460,825
5037 USD 418 McPherson	28,029,451	0	0	15,542	15,542	839,980	730,204	62,380	1,094,802	2,727,366	1,864,022	(227,390)	1,636,632	0	1,636,632
5038 USD 422 Kiowa County	4,326,541	0	0	109,731	109,731	129,657	112,712	9,629	0	251,998	287,725	28,558	316,283	0	316,283
5039 USD 439 Sedgwick Public Schools	4,344,752	0	0	0	0	130,202	113,187	9,669	124,475	377,533	288,936	(31,140)	257,796	0	257,796
5040 USD 445 Coffeyville	13,997,311	0	0	639,302	639,302	419,468	364,649	31,151	136,827	952,095	930,853	138,429	1,069,282	0	1,069,282
5041 USD 457 Garden City	79,001,508	0	0	1,832,404	1,832,404	2,367,497	2,058,093	175,819	724,121	5,325,530	5,253,780	197,841	5,451,621	0	5,451,621
5042 USD 458 Basehor-Linwood	18,869,014	0	0	4,895,836	4,895,836	565,462	491,563	41,993	1,806,726	2,905,744	1,254,832	562,095	1,816,927	0	1,816,927
5043 USD 465 Winfield	30,494,144	0	0	148,039	148,039	913,841	794,412	67,865	532,410	2,308,528	2,027,930	(108,077)	1,919,853	0	1,919,853
5056 USD 223 Barnes	3,723,767	0	0	7,867	7,867	111,593	97,009	8,287	57,203	274,092	247,639	(10,034)	237,605	0	237,605
5057 USD 258 Humboldt	6,048,446	0	0	376,335	376,335	181,258	157,570	13,461	0	352,289	402,235	87,208	489,443	0	489,443
5058 USD 273 Beloit	12,938,353	0	0	580,734	580,734	387,733	337,061	28,794	0	753,588	860,430	138,290	998,720	0	998,720
5059 USD 284 Chase County	3,926,792	0	0	249,726	249,726	117,677	102,298	8,739	94,497	323,211	261,141	28,059	289,200	0	289,200
5060 USD 285 Cedar Vale	1,448,043	0	0	0	0	43,395	37,723	3,223	183,961	268,302	96,298	(44,384)	51,914	0	51,914
5061 USD 286 Chautauqua County	3,636,865	0	0	0	0	108,989	94,745	8,094	45,699	257,527	241,860	(10,200)	231,660	0	231,660
5062 USD 287 West Franklin	6,335,534	0	0	59,357	59,357	189,862	165,049	14,100	292,643	661,654	421,327	(46,330)	374,997	0	374,997
5063 USD 327 Ellsworth	5,302,128	0	0	0	0	158,893	138,127	11,800	45,993	354,813	352,604	(9,873)	342,731	0	342,731
5064 USD 338 Valley Falls	3,869,804	0	0	79,859	79,859	115,969	100,813	8,612	105,544	330,938	257,351	(1,408)	255,943	0	255,943
5065 USD 342 McLouth	3,911,904	0	0	16,402	16,402	117,231	101,910	8,706	105,363	333,210	260,151	(17,982)	242,169	0	242,169
5066 USD 380 Vermillion	5,350,669	0	0	48,297	48,297	160,347	139,392	11,908	21,821	333,468	355,832	8,030	363,862	0	363,862
5067 USD 389 Eureka	7,659,006	0	0	244,834	244,834	229,523	199,528	17,045	0	446,096	509,341	53,395	562,736	0	562,736
5068 USD 417 Council Grove	5,804,498	0	0	640,304	640,304	173,948	151,215	12,918	2,329,384	2,667,465	386,012	(324,851)	61,161	0	61,161
5069 USD 440 Halstead	6,605,450	0	0	61,646	61,646	197,950	172,081	14,701	55,575	440,307	439,277	4,389	443,666	0	443,666
5070 USD 464 Tonganoxie	16,260,986	0	0	1,281,719	1,281,719	487,305	423,620	36,189	46,009	993,123	1,081,393	258,933	1,340,326	0	1,340,326
5072 USD 482 Dighton	2,159,116	0	0	29,797	29,797	64,704	56,248	4,805	164,675	290,432	143,586	(27,014)	116,572	0	116,572
5073 USD 487 Herington	4,281,324	0	0	0	0	128,302	111,534	9,528	256,969	506,333	284,718	(62,792)	221,926	0	221,926
5076 USD 217 Rolla	2,458,114	0	0	39,119	39,119	73,664	64,037	5,471	71,135	214,307	163,470	(10,351)	153,119	0	153,119
5077 USD 218 Elkhart	5,599,741	0	0	297,982	297,982	167,812	145,881	12,462	899,084	1,225,239	372,396	(112,075)	260,321	0	260,321
5078 USD 226 Meade	4,449,519	0	0	161,361	161,361	133,342	115,916	9,902	334	259,494	295,903	34,027	329,930	0	329,930
5079 USD 235 Uniontown	5,042,322	0	0	312,533	312,533	151,107	131,359	11,222	311,619	605,307	335,326	(15,500)	319,826	0	319,826
5080 USD 252 Southern Lyon County	4,673,941	0	0	133,400	133,400	140,067	121,762	10,402	108,317	380,548	310,828	12,022	322,850	0	322,850
5081 USD 254 Barber County North	3,994,721	0	0	165,392	165,392	119,713	104,067	8,890	495,291	727,961	265,658	(61,417)	204,241	0	204,241

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5082 USD 269 Palco	\$ 1,843,222	\$ 0	\$ 0	\$ 14,731	\$ 14,731	\$ 55,237	\$ 48,019	\$ 4,102	\$ 89,511	\$ 196,869	\$ 122,578	\$ (15,067)	\$ 107,511	\$ 0	\$ 107,511
5083 USD 270 Plainville	2,960,207	0	0	71,802	71,802	88,711	77,118	6,588	409,458	581,875	196,860	(67,770)	129,090	0	129,090
5087 USD 281 Hill City	3,647,113	0	0	368,518	368,518	109,296	95,012	8,117	0	212,425	242,541	85,943	328,484	0	328,484
5088 USD 289 Wellsville	6,984,633	0	0	0	0	209,314	181,958	15,544	489,541	896,357	464,494	(116,058)	348,436	0	348,436
5089 USD 298 Lincoln	3,743,778	0	0	220,741	220,741	112,193	97,530	8,332	0	218,055	248,970	53,812	302,782	0	302,782
5090 USD 303 Ness City	2,724,221	0	0	277,267	277,267	81,639	70,969	6,063	0	158,671	181,167	65,880	247,047	0	247,047
5092 USD 321 Kaw Valley	12,787,261	0	0	759,885	759,885	383,205	333,124	28,458	0	744,787	850,382	177,933	1,028,315	0	1,028,315
5093 USD 322 Onaga-Havensville-Wheaton	3,170,295	0	0	304,665	304,665	95,007	82,590	7,056	0	184,653	210,832	65,084	275,916	0	275,916
5095 USD 329 Mill Creek Valley	5,377,397	0	0	102,220	102,220	161,148	140,088	11,967	195,115	508,318	357,609	(14,492)	343,117	0	343,117
5096 USD 346 Jayhawk	4,991,151	0	0	116,333	116,333	149,574	130,026	11,108	43,148	333,856	331,923	13,300	345,223	0	345,223
5098 USD 360 Caldwell	2,650,752	0	0	103,440	103,440	79,437	69,056	5,899	0	154,392	176,281	23,763	200,044	0	200,044
5099 USD 365 Garnett	9,899,069	0	0	169,475	169,475	296,653	257,884	22,031	0	576,568	658,311	39,441	697,752	0	697,752
5100 USD 367 Osawatomie	10,774,044	0	0	524,740	524,740	322,874	280,678	23,978	0	627,530	716,498	122,661	839,159	0	839,159
5101 USD 372 Silver Lake	6,968,153	0	0	179,799	179,799	208,820	181,530	15,508	0	405,858	463,398	40,483	503,881	0	503,881
5102 USD 379 Clay Center	16,025,900	0	0	940,855	940,855	480,260	417,496	35,666	1,807,156	2,740,578	1,065,759	(274,165)	791,594	0	791,594
5103 USD 382 Pratt	9,711,139	0	0	100,360	100,360	291,021	252,988	21,612	18,070	583,691	645,813	16,488	662,301	0	662,301
5104 USD 419 Canton-Galva	3,564,850	0	0	0	0	106,831	92,869	7,934	512,255	719,889	237,071	(110,845)	126,226	0	126,226
5105 USD 459 Bucklin	2,691,814	0	0	63,592	63,592	80,668	70,125	5,991	13,063	169,847	179,012	10,024	189,036	0	189,036
5106 USD 483 Kismet-Plains	7,404,256	0	0	0	0	221,889	192,891	16,478	263,153	694,411	492,400	(61,600)	430,800	0	430,800
5116 USD 210 Hugoton	9,603,049	0	0	0	0	287,782	250,173	21,372	773,032	1,332,359	638,625	(174,290)	464,335	0	464,335
5117 USD 212 Northern Valley	2,312,423	0	0	113,948	113,948	69,298	60,241	5,146	143,699	278,384	153,781	(550)	153,231	0	153,231
5118 USD 214 Ulysses	14,197,705	0	0	36,830	36,830	425,473	369,869	31,597	302,798	1,129,737	944,180	(71,480)	872,700	0	872,700
5119 USD 219 Minneola	2,455,898	0	0	25,936	25,936	73,598	63,979	5,466	40,205	183,248	163,323	(1,710)	161,613	0	161,613
5120 USD 231 Gardner	52,028,937	0	0	2,598,769	2,598,769	1,559,190	1,355,422	115,791	0	3,030,403	3,460,043	578,117	4,038,160	0	4,038,160
5122 USD 255 South Barber County	2,548,824	0	0	0	0	76,383	66,400	5,672	25,666	174,121	169,503	(6,382)	163,121	0	163,121
5123 USD 256 Marmaton Valley	2,679,350	0	0	0	0	80,294	69,801	5,963	190,997	347,055	178,183	(45,518)	132,665	0	132,665
5125 USD 320 Wamego	18,124,912	0	0	477,727	477,727	543,163	472,178	40,337	0	1,055,678	1,205,348	117,017	1,322,365	0	1,322,365
5127 USD 332 Cunningham	2,241,725	0	0	9,946	9,946	67,179	58,400	4,989	324,157	454,725	149,080	(82,755)	66,325	0	66,325
5128 USD 335 North Jackson	3,407,527	0	0	152,379	152,379	102,116	88,770	7,583	44,292	242,761	226,608	20,620	247,228	0	247,228
5129 USD 337 Royal Valley	8,763,666	0	0	36,347	36,347	262,627	228,305	19,504	266,802	777,238	582,804	(62,159)	520,645	0	520,645
5130 USD 343 Perry	7,781,015	0	0	371,692	371,692	233,180	202,706	17,317	1,048,269	1,501,472	517,455	(124,320)	393,135	0	393,135
5131 USD 364 Marysville	8,564,172	0	0	0	0	256,649	223,108	19,060	685,648	1,184,465	569,537	(150,528)	419,009	0	419,009
5132 USD 368 Paola	32,122,292	0	0	571,240	571,240	962,633	836,828	71,489	137,691	2,008,641	2,136,206	84,725	2,220,931	0	2,220,931
5133 USD 381 Spearville-Windthors	3,182,551	0	0	312,856	312,856	95,374	82,910	7,083	0	185,367	211,647	70,251	281,898	0	281,898
5134 USD 393 Solomon	3,185,875	0	0	80,193	80,193	95,473	82,996	7,090	89,209	274,768	211,868	2,133	214,001	0	214,001
5135 USD 402 Augusta	15,527,963	0	0	623,331	623,331	465,338	404,524	34,558	963,399	1,867,819	1,032,645	(40,502)	992,143	0	992,143

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5137 USD 432 Victoria	\$ 2,438,449	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,075	\$ 63,524	\$ 5,427	\$ 11,116	\$ 153,142	\$ 162,162	\$ (2,449)	\$ 159,713	\$ 0	\$ 159,713
5138 USD 454 Burlingame Public Schools	2,753,304	0	0	108,876	108,876	82,510	71,727	6,128	0	160,365	183,101	24,118	207,219	0	207,219
5140 USD 463 Udall	3,288,703	0	0	151,327	151,327	98,555	85,675	7,319	172,691	364,240	218,706	3,105	221,811	0	221,811
5141 USD 467 Wichita County Schools	4,209,933	0	0	0	0	126,162	109,674	9,369	382,676	627,881	279,970	(85,986)	193,984	0	193,984
5142 USD 474 Haviland	1,144,544	0	0	54,614	54,614	34,299	29,817	2,547	0	66,663	76,115	13,234	89,349	0	89,349
5143 USD 211 Norton	6,393,700	0	0	0	0	191,605	166,564	14,229	91,744	464,142	425,196	(22,577)	402,619	0	402,619
5144 USD 216 Deerfield	3,276,516	0	0	0	0	98,190	85,357	7,292	213,499	404,338	217,896	(45,884)	172,012	0	172,012
5145 USD 227 Jetmore	2,873,443	0	0	79,857	79,857	86,111	74,857	6,395	0	167,363	191,091	17,506	208,597	0	208,597
5147 USD 232 De Soto	59,051,585	0	0	621,540	621,540	1,769,643	1,538,371	131,420	0	3,439,434	3,927,065	134,201	4,061,266	0	4,061,266
5148 USD 239 North Ottawa County	6,059,110	0	0	168,729	168,729	181,578	157,847	13,485	0	352,910	402,945	40,069	443,014	0	443,014
5149 USD 244 Burlington	10,365,016	0	0	0	0	310,616	270,022	23,067	585,706	1,189,411	689,297	(136,120)	553,177	0	553,177
5150 USD 257 Iola	10,295,010	0	0	0	0	308,518	268,199	22,912	1,659,665	2,259,294	684,642	(355,829)	328,813	0	328,813
5151 USD 274 Oakley	4,105,443	0	0	121,578	121,578	123,031	106,952	9,137	21,742	260,862	273,021	20,013	293,034	0	293,034
5152 USD 282 West Elk	6,467,861	0	0	71,802	71,802	193,827	168,496	14,394	64,375	441,092	430,127	5,186	435,313	0	435,313
5153 USD 283 Elk Valley	2,196,300	0	0	100,308	100,308	65,818	57,216	4,888	0	127,922	146,059	25,800	171,859	0	171,859
5154 USD 299 Sylvan Grove	2,269,630	0	0	63,351	63,351	68,016	59,127	5,051	40,620	172,814	150,936	2,759	153,695	0	153,695
5155 USD 311 Pretty Prairie	2,798,590	0	0	83,530	83,530	83,867	72,907	6,228	133,573	296,575	186,113	(6,373)	179,740	0	179,740
5156 USD 315 Colby	8,422,359	0	0	245,776	245,776	252,399	219,413	18,744	151,173	641,729	560,106	32,379	592,485	0	592,485
5157 USD 326 Logan	1,828,611	0	0	61,120	61,120	54,799	47,638	4,070	118,574	225,081	121,607	(18,118)	103,489	0	103,489
5158 USD 331 Kingman-Norwich	8,507,599	0	0	248,038	248,038	254,954	221,634	18,934	82,338	577,860	565,775	30,884	596,659	0	596,659
5159 USD 333 Concordia	12,043,090	0	0	0	0	360,904	313,738	26,802	828,461	1,529,905	800,893	(192,940)	607,953	0	607,953
5160 USD 347 Kinsley-Offerle	3,906,019	0	0	274,257	274,257	117,055	101,756	8,693	42,289	269,793	259,759	46,912	306,671	0	306,671
5161 USD 356 Conway Springs	4,545,562	0	0	0	0	136,220	118,418	10,116	87,351	352,105	302,290	(19,912)	282,378	0	282,378
5162 USD 377 Atchison Co Community	5,306,283	0	0	0	0	159,017	138,236	11,809	190,073	499,135	352,880	(47,912)	304,968	0	304,968
5163 USD 395 LaCrosse	3,179,296	0	0	79,203	79,203	95,276	82,825	7,076	2,860	188,037	211,430	15,996	227,426	0	227,426
5164 USD 412 Hoxie Community Schools	3,076,053	0	0	0	0	92,182	80,135	6,846	116,444	295,607	204,565	(24,873)	179,692	0	179,692
5166 USD 429 Troy	2,160,639	0	0	75,473	75,473	64,749	56,288	4,809	632,059	757,905	143,687	(113,871)	29,816	0	29,816
5167 USD 430 South Brown County	6,481,294	0	0	122,304	122,304	194,230	168,846	14,424	0	377,500	431,021	27,131	458,152	0	458,152
5168 USD 431 Hoisington	6,506,361	0	0	897,110	897,110	194,981	169,499	14,480	0	378,960	432,688	204,067	636,755	0	636,755
5171 USD 444 Little River	3,524,827	0	0	214,830	214,830	105,631	91,826	7,845	0	205,302	234,409	47,841	282,250	0	282,250
5172 USD 447 Cherryvale	8,132,016	0	0	249,966	249,966	243,698	211,850	18,098	29,369	503,015	540,798	45,159	585,957	0	585,957
5173 USD 452 Stanton Co	4,347,661	0	0	315,487	315,487	130,290	113,262	9,676	201,389	454,617	289,129	13,980	303,109	0	303,109
5174 USD 460 Hesston	6,024,972	0	0	0	0	180,555	156,958	13,409	513,870	864,792	400,674	(112,199)	288,475	0	288,475
5175 USD 462 Central	3,662,278	0	0	92,163	92,163	109,750	95,407	8,150	13,589	226,896	243,550	15,928	259,478	0	259,478
5176 USD 469 Lansing	24,464,878	0	0	7,735,338	7,735,338	733,157	637,342	54,447	0	1,424,946	1,626,970	1,685,935	3,312,905	0	3,312,905
5185 USD 229 Blue Valley	212,823,063	0	0	11,592,845	11,592,845	6,377,828	5,544,321	473,641	16,368,437	28,764,227	14,153,219	(425,782)	13,727,437	0	13,727,437

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5186 USD 237 Smith Center	\$ 3,698,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 110,842	\$ 96,356	\$ 8,232	\$ 191,033	\$ 406,463	\$ 245,972	\$ (41,751)	\$ 204,221	\$ 0	\$ 204,221
5187 USD 240 Twin Valley	5,355,100	0	0	194,791	194,791	160,480	139,507	11,918	0	311,905	356,126	48,733	404,859	0	404,859
5188 USD 271 Stockton	2,814,447	0	0	46,473	46,473	84,343	73,320	6,264	9,535	173,462	187,167	7,329	194,496	0	194,496
5189 USD 291 Grinnell	894,848	0	0	1,336	1,336	26,817	23,312	1,991	133,271	185,391	59,509	(27,827)	31,682	0	31,682
5190 USD 297 St Francis Schools	3,091,425	0	0	106,508	106,508	92,643	80,536	6,880	101,075	281,134	205,587	(3,942)	201,645	0	201,645
5191 USD 309 Nickerson	10,678,971	0	0	762,841	762,841	320,025	278,201	23,766	0	621,992	710,176	185,462	895,638	0	895,638
5192 USD 310 Fairfield	3,441,110	0	0	368,401	368,401	103,122	89,645	7,658	414,643	615,068	228,842	8,778	237,620	0	237,620
5193 USD 313 Buhler	18,211,537	0	0	1,017,527	1,017,527	545,759	474,434	40,530	977,524	2,038,247	1,211,109	(40,775)	1,170,334	0	1,170,334
5195 USD 323 Rock Creek	7,413,396	0	0	128,474	128,474	222,163	193,129	16,499	0	431,791	493,008	32,315	525,323	0	525,323
5196 USD 341 Oskaloosa	6,596,033	0	0	2,166,276	2,166,276	197,668	171,835	14,680	83,625	467,808	438,651	436,094	874,745	0	874,745
5197 USD 351 Macksville	3,078,684	0	0	26,841	26,841	92,261	80,204	6,852	175,887	355,204	204,740	(30,158)	174,582	0	174,582
5198 USD 353 Wellington	16,832,185	0	0	2,601,713	2,601,713	504,423	438,500	37,460	2,332,795	3,313,178	1,119,379	(60,635)	1,058,744	0	1,058,744
5199 USD 355 Ellinwood	5,120,569	0	0	1,120,947	1,120,947	153,452	133,398	11,396	0	298,246	340,529	250,671	591,200	0	591,200
5200 USD 362 Prairie View	9,199,699	0	0	1,031,877	1,031,877	275,694	239,664	20,474	2,217,209	2,753,041	611,801	(198,630)	413,171	0	413,171
5201 USD 369 Burrton	3,048,770	0	0	193,270	193,270	91,365	79,425	6,785	0	177,575	202,750	45,175	247,925	0	247,925
5202 USD 392 Osborne County	2,570,567	0	0	57,785	57,785	77,034	66,967	5,721	356,173	505,895	170,949	(60,174)	110,775	0	110,775
5203 USD 400 Smoky Valley	7,941,317	0	0	0	0	237,983	206,882	17,674	266,722	729,261	528,116	(69,646)	458,470	0	458,470
5204 USD 405 Lyons	12,129,853	0	0	336,383	336,383	363,504	315,998	26,995	0	706,497	806,663	72,166	878,829	0	878,829
5205 USD 408 Marion	4,921,629	0	0	85,894	85,894	147,490	128,215	10,953	176,597	463,255	327,300	(28,070)	299,230	0	299,230
5206 USD 410 Durham Hillsboro Lehigh	5,097,510	0	0	0	0	152,761	132,797	11,345	424,348	721,251	338,996	(90,288)	248,708	0	248,708
5207 USD 416 Louisburg	11,447,032	0	0	0	0	343,042	298,210	25,476	653,807	1,320,535	761,254	(145,786)	615,468	0	615,468
5208 USD 423 Moundridge	2,518,495	0	0	460,133	460,133	75,474	65,610	5,605	737,664	884,353	167,486	(35,501)	131,985	0	131,985
5210 USD 428 Great Bend	36,510,253	0	0	286,221	286,221	1,094,130	951,140	81,254	0	2,126,524	2,428,015	72,201	2,500,216	0	2,500,216
5212 USD 434 Santa Fe Trail	8,281,377	0	0	226,372	226,372	248,174	215,741	18,430	402,105	884,450	550,730	(25,753)	524,977	0	524,977
5213 USD 436 Caney Valley	6,987,680	0	0	194,208	194,208	209,405	182,039	15,551	0	406,995	464,697	47,940	512,637	0	512,637
5214 USD 450 Shawnee Heights	33,187,482	0	0	758,816	758,816	994,554	864,577	73,859	0	1,932,990	2,207,043	160,715	2,367,758	0	2,367,758
5215 USD 466 Scott Co	7,570,789	0	0	49,060	49,060	226,879	197,229	16,849	719,822	1,160,779	503,475	(139,339)	364,136	0	364,136
5216 USD 473 Chapman	10,767,673	0	0	962,563	962,563	322,683	280,512	23,964	0	627,159	716,075	227,246	943,321	0	943,321
5217 USD 476 Copeland	1,427,893	0	0	0	0	42,791	37,199	3,178	41,935	125,103	94,958	(8,995)	85,963	0	85,963
5218 USD 481 Rural Vista	3,026,681	0	0	0	0	90,703	78,849	6,736	287,574	463,862	201,281	(64,326)	136,955	0	136,955
5219 USD 241 Wallace County Schools	2,423,422	0	0	28,320	28,320	72,625	63,133	5,393	11,995	153,146	161,163	4,878	166,041	0	166,041
5220 USD 243 Lebo-Waverly	7,021,887	0	0	584,802	584,802	210,430	182,929	15,627	35,948	444,934	466,971	114,226	581,197	0	581,197
5222 USD 307 Ell-Saline	4,192,276	0	0	30,440	30,440	125,633	109,214	9,330	91,731	335,908	278,796	(17,578)	261,218	0	261,218
5223 USD 339 Jefferson County North	4,526,381	0	0	89,571	89,571	135,645	117,918	10,074	4,910	268,547	301,015	17,651	318,666	0	318,666
5226 USD 272 Waconda	2,800,182	0	0	98,549	98,549	83,915	72,948	6,232	201,444	364,539	186,219	(16,791)	169,428	0	169,428
5227 USD 275 Triplains	964,093	0	0	22,455	22,455	28,892	25,116	2,146	69,137	125,291	64,114	(8,738)	55,376	0	55,376

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5228 USD 292 Wheatland	\$ 1,490,975	\$ 0	\$ 0	\$ 59,501	\$ 59,501	\$ 44,681	\$ 38,842	\$ 3,318	\$ 81,072	\$ 167,913	\$ 99,153	\$ (1,564)	\$ 97,589	\$ 0	\$ 97,589
5229 USD 294 Oberlin	4,040,561	0	0	0	0	121,087	105,262	8,992	132,490	367,831	268,707	(34,547)	234,160	0	234,160
5230 USD 312 Haven	9,119,375	0	0	525,151	525,151	273,287	237,571	20,295	0	531,153	606,459	114,915	721,374	0	721,374
5231 USD 336 Holton	16,977,737	0	0	993,618	993,618	508,785	442,292	37,784	0	988,861	1,129,058	240,310	1,369,368	0	1,369,368
5233 USD 437 Auburn-Washburn	50,055,535	0	0	8,058	8,058	1,500,052	1,304,012	111,399	4,355,035	7,270,498	3,328,807	(918,617)	2,410,190	0	2,410,190
5235 USD 479 Crest	2,408,812	0	0	0	0	72,187	62,752	5,361	33,432	173,732	160,191	(7,268)	152,923	0	152,923
5236 USD 330 Mission Valley	5,954,412	0	0	237,213	237,213	178,440	155,121	13,252	0	346,813	395,982	54,615	450,597	0	450,597
5237 USD 334 Southern Cloud County	2,916,859	0	0	6,690	6,690	87,412	75,988	6,492	99,502	269,394	193,978	(24,633)	169,345	0	169,345
5238 USD 387 Altoona-Midway	2,358,748	0	0	223,867	223,867	70,686	61,448	5,249	161,006	298,389	156,862	5,181	162,043	0	162,043
5239 USD 401 Chase Raymond	2,123,386	0	0	206,670	206,670	63,633	55,317	4,726	0	123,676	141,210	48,028	189,238	0	189,238
5240 USD 494 Syracuse	4,346,137	0	0	0	0	130,244	113,223	9,672	123,785	376,924	289,028	(27,174)	261,854	0	261,854
5241 USD 300 Commanche County	2,463,931	0	0	156,860	156,860	73,838	64,189	5,484	0	143,511	163,857	40,787	204,644	0	204,644
5250 USD 306 SE of Saline	6,810,622	0	0	452,194	452,194	204,099	177,425	15,157	122,291	518,972	452,922	63,587	516,509	0	516,509
5251 USD 384 Blue Valley	2,195,261	0	0	72,899	72,899	65,787	57,190	4,886	35,624	163,487	145,990	11,552	157,542	0	157,542
5267 USD 397 Centre	2,046,593	0	0	0	0	61,332	53,317	4,555	67,545	186,749	136,103	(15,399)	120,704	0	120,704
5268 USD 220 Ashland	2,175,527	0	0	4,052	4,052	65,196	56,675	4,842	206,207	332,920	144,677	(42,534)	102,143	0	102,143
5270 USD 224 Clifton-Clyde	3,295,004	0	0	183,481	183,481	98,744	85,839	7,333	11,157	203,073	219,125	35,871	254,996	0	254,996
5271 USD 225 Fowler	1,928,185	0	0	0	0	57,783	50,231	4,291	64,165	176,470	128,229	(15,662)	112,567	0	112,567
5272 USD 230 Spring Hill	26,183,875	0	0	2,210,607	2,210,607	784,672	682,125	58,273	0	1,525,070	1,741,287	531,408	2,272,695	0	2,272,695
5274 USD 249 Frontenac	7,088,708	0	0	242,372	242,372	212,433	184,670	15,776	137,882	550,761	471,415	15,146	486,561	0	486,561
5275 USD 263 Mulvane	17,002,111	0	0	290,533	290,533	509,515	442,928	37,838	349,474	1,339,755	1,130,679	(30,062)	1,100,617	0	1,100,617
5276 USD 264 Clearwater	9,675,963	0	0	46,714	46,714	289,967	252,071	21,534	8,153	571,725	643,474	7,742	651,216	0	651,216
5278 USD 293 Quinter	2,673,465	0	0	21,503	21,503	80,118	69,647	5,950	94,453	250,168	177,791	(14,340)	163,451	0	163,451
5280 USD 308 Hutchinson	44,533,555	0	0	0	0	1,334,570	1,160,158	99,110	3,706,078	6,299,916	2,961,583	(803,679)	2,157,904	0	2,157,904
5281 USD 316 Golden Plains	1,918,283	0	0	87,100	87,100	57,487	49,973	4,269	154,093	265,822	127,570	(21,924)	105,646	0	105,646
5283 USD 325 Phillipsburg	5,409,388	0	0	276,428	276,428	162,107	140,921	12,039	140,647	455,714	359,737	21,622	381,359	0	381,359
5284 USD 340 Jefferson West	6,863,871	0	0	240,498	240,498	205,695	178,813	15,276	0	399,784	456,463	52,041	508,504	0	508,504
5285 USD 344 Pleasanton	3,643,858	0	0	283,900	283,900	109,198	94,927	8,109	0	212,234	242,325	61,308	303,633	0	303,633
5286 USD 350 St John-Hudson	3,166,763	0	0	139,360	139,360	94,901	82,498	7,048	442,971	627,418	210,597	(57,169)	153,428	0	153,428
5287 USD 357 Belle Plaine	5,280,801	0	0	0	0	158,254	137,572	11,752	523,538	831,116	351,185	(112,861)	238,324	0	238,324
5288 USD 358 Oxford	3,141,558	0	0	23,409	23,409	94,145	81,841	6,992	47,679	230,657	208,921	(3,952)	204,969	0	204,969
5289 USD 366 Woodson	4,273,430	0	0	123,861	123,861	128,065	111,328	9,511	0	248,904	284,193	31,059	315,252	0	315,252
5291 USD 374 Sublette	6,042,768	0	0	0	0	181,088	157,422	13,448	326,656	678,614	401,858	(77,168)	324,690	0	324,690
5292 USD 375 Circle	16,055,260	0	0	0	0	481,140	418,260	35,731	1,059,362	1,994,493	1,067,711	(245,184)	822,527	0	822,527
5293 USD 388 Ellis	3,807,553	0	0	120,426	120,426	114,104	99,192	8,474	0	221,770	253,211	27,506	280,717	0	280,717
5294 USD 407 Russell County	8,250,425	0	0	149,787	149,787	247,247	214,935	18,361	0	480,543	548,672	33,046	581,718	0	581,718

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5295 USD 411 Goessel	\$ 2,459,707	\$ 0	\$ 0	\$ 0	\$ 0	\$ 73,712	\$ 64,079	\$ 5,474	\$ 129,548	\$ 272,813	\$ 163,576	\$ (33,498)	\$ 130,078	\$ 0	\$ 130,078
5296 USD 435 Abilene	13,046,167	0	0	523,441	523,441	390,964	339,869	29,034	137,691	897,558	867,600	74,619	942,219	0	942,219
5297 USD 461 Neodesha	5,873,465	0	0	52,111	52,111	176,015	153,012	13,071	786,307	1,128,405	390,599	(152,596)	238,003	0	238,003
5298 USD 468 Healy	923,654	0	0	0	0	27,680	24,062	2,056	221,359	275,157	61,425	(52,067)	9,358	0	9,358
5299 USD 471 Dexter	1,652,315	0	0	16,639	16,639	49,516	43,045	3,677	89,089	185,327	109,883	(14,479)	95,404	0	95,404
5300 USD 484 Fredonia	5,875,266	0	0	13,684	13,684	176,068	153,058	13,075	311,690	653,891	390,719	(62,314)	328,405	0	328,405
5302 USD 489 Hays	30,210,864	0	0	0	0	905,352	787,033	67,235	1,675,093	3,434,713	2,009,091	(379,689)	1,629,402	525	1,629,927
5303 USD 490 El Dorado	18,813,896	0	0	766,553	766,553	563,810	490,127	41,871	18,648,033	19,743,841	1,251,167	(3,741,833)	(2,490,666)	0	(2,490,666)
5304 USD 491 Eudora	13,402,777	0	0	524,046	524,046	401,651	349,160	29,828	0	780,639	891,315	124,243	1,015,558	0	1,015,558
5305 USD 492 Flinthills	2,738,485	0	0	237,679	237,679	82,066	71,341	6,095	0	159,502	182,116	60,000	242,116	0	242,116
5306 USD 495 Fort Larned	13,003,512	0	0	0	0	389,686	338,759	28,939	223,599	980,983	864,763	(55,480)	809,283	0	809,283
5307 USD 496 Pawnee Heights	1,326,934	0	0	0	0	39,765	34,568	2,953	42,569	119,855	88,244	(9,100)	79,144	0	79,144
5308 USD 497 Lawrence	105,230,046	0	0	2,415,946	2,415,946	3,153,508	2,741,381	234,191	2,184,781	8,313,861	6,998,038	170,547	7,168,585	0	7,168,585
5309 USD 499 Galena	7,907,733	0	0	539,279	539,279	236,977	206,007	17,599	0	460,583	525,882	122,860	648,742	0	648,742
5310 USD 502 Lewis	977,664	0	0	26,175	26,175	29,298	25,469	2,176	46,715	103,658	65,017	(3,024)	61,993	0	61,993
5312 USD 345 Seaman	37,367,916	0	0	917,468	917,468	1,119,832	973,483	83,163	47,200	2,223,678	2,485,052	181,612	2,666,664	0	2,666,664
5313 USD 438 Skyline	3,882,406	0	0	25,883	25,883	116,347	101,142	8,640	0	226,129	258,189	5,525	263,714	0	263,714
5314 USD 501 Topeka Public Schools	146,756,723	0	0	2,702,198	2,702,198	4,397,969	3,823,205	326,609	3,308,335	11,856,118	9,759,657	7,946	9,767,603	0	9,767,603
5316 USD 208 Trego County	3,762,128	0	0	110,366	110,366	112,743	98,008	8,373	327,828	546,952	250,190	(62,486)	187,704	0	187,704
5317 USD 246 Arma	5,019,195	0	0	0	0	150,414	130,757	11,170	19,080	311,421	333,788	(4,958)	328,830	0	328,830
5318 USD 247 Cherokee	7,002,429	0	0	211,705	211,705	209,847	182,423	15,584	0	407,854	465,678	53,314	518,992	0	518,992
5319 USD 248 Girard	7,492,958	0	0	0	0	224,547	195,202	16,676	480,030	916,455	498,299	(103,614)	394,685	0	394,685
5320 USD 426 Pike Valley	2,755,381	0	0	97,374	97,374	82,573	71,782	6,132	0	160,487	183,239	21,477	204,716	0	204,716
5321 USD 498 Valley Heights	4,158,969	0	0	316,158	316,158	124,635	108,347	9,256	0	242,238	276,581	75,799	352,380	0	352,380
5322 USD 504 Oswego	4,980,002	0	0	329,893	329,893	149,239	129,735	11,083	144	290,201	331,182	69,708	400,890	0	400,890
5324 USD 500 Kansas City	248,110,179	0	0	18,246,393	18,246,393	7,435,303	6,463,596	552,172	0	14,451,071	16,499,893	4,290,214	20,790,107	0	20,790,107
5329 USD 245 Leroy-Gridley	2,351,339	0	0	0	0	70,464	61,256	5,233	352,900	489,853	156,369	(92,143)	64,226	0	64,226
5330 USD 493 Columbus	11,566,618	0	0	468,633	468,633	346,625	301,325	25,742	0	673,692	769,206	116,127	885,333	0	885,333
5331 USD 503 Parsons	11,618,690	0	0	0	0	348,186	302,682	25,858	491,119	1,167,845	772,669	(115,597)	657,072	0	657,072
5332 USD 506 Labette County	13,141,517	0	0	615,283	615,283	393,822	342,354	29,247	0	765,423	873,941	134,105	1,008,046	0	1,008,046
5333 USD 505 Chetopa	4,975,778	0	0	322,962	322,962	149,113	129,625	11,074	9,631	299,443	330,901	65,758	396,659	0	396,659
5337 USD 207 Fort Leavenworth	17,128,205	0	0	1,819,264	1,819,264	513,294	446,212	38,119	313,429	1,311,054	1,139,065	302,573	1,441,638	0	1,441,638
5366 USD 508 Baxter Springs	8,443,617	0	0	0	0	253,036	219,967	18,791	1,364,180	1,855,974	561,520	(298,507)	263,013	0	263,013
5367 USD 507 Satanta	3,710,403	0	0	95,298	95,298	111,192	96,661	8,258	93,114	309,225	246,750	(4,228)	242,522	0	242,522
5368 USD 101 Erie-St Paul	5,307,529	0	0	370,882	370,882	159,055	138,268	11,812	0	309,135	352,963	96,710	449,673	0	449,673
5405 USD 511 Attica	1,440,149	0	0	16,305	16,305	43,158	37,518	3,205	113,621	197,502	95,773	(19,752)	76,021	0	76,021

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5409 USD 200 Greeley Co	\$ 2,379,244	\$ 0	\$ 0	\$ 40,747	\$ 40,747	\$ 71,301	\$ 61,982	\$ 5,295	\$ 16,592	\$ 155,170	\$ 158,225	\$ 4,272	\$ 162,497	\$ 0	\$ 162,497
5410 USD 509 South Haven	2,615,022	0	0	151,957	151,957	78,366	68,124	5,820	84,817	237,127	173,905	9,922	183,827	0	183,827
5430 USD 512 Shawnee Mission	258,252,228	0	0	0	0	7,739,238	6,727,810	574,744	10,792,005	25,833,797	17,174,362	(2,636,427)	14,537,935	0	14,537,935
5436 USD 102 Cimarron-Ensign	6,030,443	0	0	0	0	180,719	157,101	13,421	104,800	456,041	401,038	(22,620)	378,418	0	378,418
5590 USD 103 Cheylin	1,360,518	0	0	0	0	40,772	35,443	3,028	252,978	332,221	90,478	(53,703)	36,775	0	36,775
5696 Kansas State H S Activities Assoc	2,789,242	0	0	438,994	438,994	83,587	72,664	6,207	28,988	191,446	185,491	85,222	270,713	0	270,713
9291 USD 105 Rawlins County	3,528,912	0	0	105,222	105,222	105,754	91,933	7,854	0	205,541	234,681	25,685	260,366	0	260,366
9302 USD 106 Western Plains	1,601,489	0	0	124,294	124,294	47,993	41,721	3,564	261,058	354,336	106,503	(22,654)	83,849	0	83,849
9332 USD 107 Rock Hills	3,142,458	0	0	121,578	121,578	94,172	81,866	6,994	51,158	234,190	208,981	12,311	221,292	0	221,292
9333 USD 108 Washington County	3,681,251	0	0	0	0	110,319	95,901	8,193	279,993	494,406	244,812	(73,094)	171,718	0	171,718
9335 USD 109 Republic County	3,977,410	0	0	0	0	119,194	103,617	8,852	262,136	493,799	264,507	(60,821)	203,686	0	203,686
9389 USD 110 Thunder Ridge	2,955,013	0	0	46,199	46,199	88,555	76,982	6,576	201,926	374,039	196,515	(30,597)	165,918	0	165,918
9410 USD 111 Doniphan West	3,786,849	0	0	0	0	113,483	98,652	8,428	94,852	315,415	251,834	(21,378)	230,456	0	230,456
9444 USD 114 Riverside	5,961,475	0	0	0	0	178,652	155,305	13,267	176,631	523,855	396,452	(44,219)	352,233	0	352,233
9445 USD 112 Central Plains	6,270,791	0	0	0	0	187,921	163,362	13,956	476,181	841,420	417,022	(103,614)	313,408	0	313,408
9446 USD 113 Prairie Hills	10,439,800	0	0	0	0	312,857	271,970	23,234	701,754	1,309,815	694,271	(163,408)	530,863	0	530,863
9461 USD 115 Nemaha Central Schools	7,042,591	0	0	0	0	211,051	183,469	15,673	445,963	856,156	468,348	(107,740)	360,608	0	360,608
Other Employers Subtotal	\$ 4,638,764,776	\$ 0	\$ 0	\$ 162,927,032	\$ 162,927,032	\$ 139,013,333	\$ 120,845,907	\$ 10,323,642	\$ 163,783,502	\$ 433,966,384	\$ 308,488,442	\$ 1,877,130	\$ 310,365,572	\$ 525	\$ 310,366,097
Total State/School Group	\$ 6,924,459,768	\$ 0	\$ 0	\$ 228,753,635	\$ 228,753,635	\$ 207,510,468	\$ 180,391,277	\$ 15,410,477	\$ 228,753,635	\$ 632,065,857	\$ 460,492,365	\$ 0	\$ 460,492,365	\$ 111,765	\$ 460,604,130

**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, 2015

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Local Group:															
2 Allen County	\$ 2,626,981	\$ 0	\$ 0	\$ 0	\$ 0	\$ 74,364	\$ 102,259	\$ 36,715	\$ 493,829	\$ 707,167	\$ 173,315	\$ (119,442)	\$ 53,873	\$ 0	\$ 53,873
3 Anderson County	2,243,848	0	0	90,251	90,251	63,519	87,345	31,360	0	182,224	148,038	21,050	169,088	0	169,088
4 Atchison County	3,362,391	0	0	44,670	44,670	95,182	130,886	46,993	3,297	276,358	221,833	8,581	230,414	0	230,414
5 Barber County	1,644,732	0	0	103,597	103,597	46,559	64,024	22,987	0	133,570	108,511	25,587	134,098	0	134,098
6 Barton County	5,471,284	0	0	108,712	108,712	154,881	212,978	76,467	54,997	499,323	360,968	8,586	369,554	0	369,554
7 Bourbon County	2,229,155	0	0	95,905	95,905	63,103	86,774	31,155	0	181,032	147,068	21,777	168,845	0	168,845
8 Brown County	1,964,406	0	0	0	0	55,608	76,468	27,455	116,622	276,153	129,602	(29,254)	100,348	0	100,348
9 Butler County	11,283,750	0	0	0	0	319,419	439,238	157,703	576,413	1,492,773	744,444	(139,667)	604,777	0	604,777
10 Chase County	1,458,845	0	0	88,519	88,519	41,297	56,788	20,389	147,756	266,230	96,247	(19,966)	76,281	0	76,281
11 Chautauqua County	1,258,106	0	0	0	0	35,614	48,974	17,583	74,761	176,932	83,003	(18,494)	64,509	0	64,509
12 Cherokee County	3,437,103	0	0	20,304	20,304	97,297	133,795	48,037	38,353	317,482	226,763	(5,747)	221,016	0	221,016
13 Cheyenne County	991,191	0	0	18,378	18,378	28,059	38,584	13,853	51,071	131,567	65,394	(9,484)	55,910	0	55,910
14 Clay County	2,694,143	0	0	90,411	90,411	76,266	104,874	37,654	0	218,794	177,746	21,693	199,439	0	199,439
15 Cloud County	2,669,773	0	0	58,115	58,115	75,576	103,925	37,313	0	216,814	176,138	13,626	189,764	0	189,764
16 Coffey County	4,998,181	0	0	341,588	341,588	141,488	194,562	69,855	83,144	489,049	329,755	71,843	401,598	0	401,598
17 Comanche County	1,081,804	0	0	29,457	29,457	30,624	42,111	15,119	42,459	130,313	71,372	(4,887)	66,485	0	66,485
18 Cowley County	3,918,636	0	0	209,786	209,786	110,928	152,539	54,767	39,468	357,702	258,532	46,574	305,106	0	305,106
19 Crawford County	9,784,673	0	0	43,824	43,824	276,984	380,884	136,752	229,496	1,024,116	645,543	(50,813)	594,730	0	594,730
20 Dickinson County	3,595,811	0	0	199,975	199,975	101,790	139,972	50,255	0	292,017	237,233	48,987	286,220	0	286,220
21 Doniphan County	1,811,541	0	0	50,801	50,801	51,281	70,517	25,318	3,190	150,306	119,516	12,624	132,140	0	132,140
22 Douglas County	12,483,373	0	0	793,281	793,281	353,378	485,935	174,469	0	1,013,782	823,589	176,989	1,000,578	0	1,000,578
23 Edwards County	1,145,565	0	0	40,231	40,231	32,429	44,592	16,011	38,670	131,702	75,579	2,356	77,935	0	77,935
24 Elk County	1,083,655	0	0	10,306	10,306	30,676	42,183	15,145	31,909	119,913	71,494	(6,174)	65,320	0	65,320
25 Ellis County	4,305,432	0	0	13,655	13,655	121,878	167,595	60,173	88,713	438,359	284,051	(20,337)	263,714	0	263,714
26 Ellsworth County	1,828,375	0	0	123,259	123,259	51,757	71,173	25,554	0	148,484	120,627	29,666	150,293	0	150,293
27 Finney County	10,394,018	0	0	226,037	226,037	294,233	404,604	145,268	67,825	911,930	685,744	30,033	715,777	0	715,777
28 Ford County	5,207,060	0	0	58,573	58,573	147,401	202,693	72,774	130,674	553,542	343,535	(12,293)	331,242	0	331,242
29 Franklin County	5,178,895	0	0	421,526	421,526	146,604	201,596	72,381	114,889	535,470	341,677	59,042	400,719	0	400,719
30 Geary County	6,665,038	0	0	227,755	227,755	188,673	259,447	93,151	28,183	569,454	439,725	40,774	480,499	0	480,499
31 Gove County	1,224,190	0	0	143,885	143,885	34,654	47,654	17,109	0	99,417	80,766	31,179	111,945	0	111,945
32 Graham County	1,512,587	0	0	50,527	50,527	42,818	58,880	21,140	0	122,838	99,793	11,234	111,027	0	111,027
33 Gray County	1,880,043	0	0	90,037	90,037	53,220	73,183	26,276	0	152,679	124,036	19,288	143,324	0	143,324
34 Greenwood County	1,532,848	0	0	45,455	45,455	43,392	59,668	21,423	1,429	125,912	101,129	9,236	110,365	0	110,365

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
35 Hamilton County	\$ 1,199,190	\$ 0	\$ 0	\$ 46,730	\$ 46,730	\$ 33,947	\$ 46,680	\$ 16,760	\$ 0	\$ 97,387	\$ 79,116	\$ 11,554	\$ 90,670	\$ 0	\$ 90,670
36 Harper County	3,365,870	0	0	161,680	161,680	95,281	131,022	47,042	0	273,345	222,063	38,153	260,216	0	260,216
37 Harvey County	4,132,583	0	0	72,102	72,102	116,985	160,867	57,757	14,545	350,154	272,647	11,436	284,083	0	284,083
38 Jackson County	3,071,131	0	0	146,770	146,770	86,937	119,548	42,922	34,347	283,754	202,618	22,038	224,656	0	224,656
39 Jefferson County	5,462,355	0	0	0	0	154,628	212,631	76,342	67,927	511,528	360,378	(17,231)	343,147	0	343,147
40 Jewell County	1,810,149	0	0	83,077	83,077	51,242	70,463	25,299	0	147,004	119,424	21,039	140,463	0	140,463
41 Johnson County	98,997,150	0	0	1,231,456	1,231,456	2,802,400	3,853,626	1,383,608	0	8,039,634	6,531,313	298,373	6,829,686	0	6,829,686
42 Kearny County	1,618,524	0	0	48,584	48,584	45,817	63,003	22,621	43,317	174,758	106,782	(1,069)	105,713	0	105,713
43 Kingman County	2,065,852	0	0	116,215	116,215	58,480	80,417	28,873	0	167,770	136,294	24,831	161,125	0	161,125
44 Kiowa County	1,750,143	0	0	78,960	78,960	49,543	68,127	24,460	27,754	169,884	115,466	9,429	124,895	0	124,895
45 Labette County	2,643,893	0	0	28,415	28,415	74,843	102,917	36,951	30,030	244,741	174,431	(1,855)	172,576	0	172,576
46 Lane County	1,252,618	0	0	72,747	72,747	35,459	48,760	17,507	0	101,726	82,641	17,359	100,000	0	100,000
47 Leavenworth County	7,735,799	0	0	77,175	77,175	218,984	301,128	108,116	104,713	732,941	510,369	(1,935)	508,434	0	508,434
48 Lincoln County	1,423,195	0	0	16,489	16,489	40,288	55,400	19,891	41,369	156,948	93,895	(7,344)	86,551	0	86,551
49 Linn County	2,894,724	0	0	261,471	261,471	81,944	112,681	40,457	0	235,082	190,979	59,278	250,257	0	250,257
50 Logan County	827,454	0	0	6,279	6,279	23,423	32,210	11,565	0	67,198	54,591	1,523	56,114	0	56,114
51 Lyon County	7,123,934	0	0	248,857	248,857	201,664	277,310	99,565	49,761	628,300	470,001	39,585	509,586	0	509,586
52 McPherson County	5,593,227	0	0	24,905	24,905	158,333	217,725	78,172	11,152	465,382	369,013	4,162	373,175	0	373,175
53 Marion County	2,680,921	0	0	48,902	48,902	75,891	104,359	37,469	33,008	250,727	176,874	1,698	178,572	0	178,572
54 Marshall County	2,269,781	0	0	76,779	76,779	64,253	88,354	31,723	0	184,330	149,749	16,670	166,419	0	166,419
55 Meade County	1,712,275	0	0	0	0	48,471	66,653	23,931	35,550	174,605	112,967	(7,696)	105,271	0	105,271
56 Miami County	5,102,345	0	0	187,636	187,636	144,437	198,617	71,311	101,431	515,796	336,627	13,116	349,743	0	349,743
57 Mitchell County	2,631,222	0	0	7,803	7,803	74,484	102,425	36,774	22,598	236,281	173,595	(2,736)	170,859	0	170,859
58 Montgomery County	5,104,328	0	0	82,678	82,678	144,493	198,694	71,339	15,445	429,971	336,758	13,437	350,195	0	350,195
59 Morris County	1,373,575	0	0	35,800	35,800	38,883	53,469	19,197	0	111,549	90,622	7,691	98,313	0	98,313
60 Nemaha County	2,199,703	0	0	125,846	125,846	62,269	85,627	30,743	0	178,639	145,125	32,107	177,232	0	177,232
61 Neosho County	2,199,008	0	0	113,110	113,110	62,249	85,599	30,734	112,749	291,331	145,079	5,773	150,852	0	150,852
62 Ness County	1,493,259	0	0	52,701	52,701	42,271	58,127	20,870	0	121,268	98,518	12,484	111,002	0	111,002
63 Norton County	2,352,332	0	0	74,630	74,630	66,590	91,569	32,876	30,811	221,846	155,195	7,713	162,908	0	162,908
64 Osage County	2,694,367	0	0	0	0	76,272	104,882	37,657	140,307	359,118	177,761	(31,193)	146,568	0	146,568
65 Osborne County	1,508,333	0	0	7,213	7,213	42,698	58,714	21,081	24,439	146,932	99,512	(3,279)	96,233	0	96,233
66 Ottawa County	1,995,827	0	0	37,776	37,776	56,498	77,690	27,894	77,225	239,307	131,675	(12,230)	119,445	0	119,445
67 Pawnee County	2,212,190	0	0	53,494	53,494	62,622	86,113	30,918	0	179,653	145,949	12,420	158,369	0	158,369
68 Phillips County	2,066,521	0	0	27,264	27,264	58,499	80,442	28,882	613	168,436	136,339	7,007	143,346	0	143,346
69 Pratt County	3,478,490	0	0	68,815	68,815	98,469	135,405	48,616	30,611	313,101	229,493	6,535	236,028	0	236,028

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
70 Rawlins County	\$ 1,157,987	\$ 0	\$ 0	\$ 130,786	\$ 130,786	\$ 32,780	\$ 45,077	\$ 16,184	\$ 0	\$ 94,041	\$ 76,398	\$ 27,829	\$ 104,227	\$ 0	\$ 104,227
71 Reno County	10,160,335	0	0	59,024	59,024	287,618	395,507	142,002	155,629	980,756	670,327	(28,261)	642,066	0	642,066
72 Republic County	1,949,713	0	0	19,336	19,336	55,192	75,896	27,249	37,243	195,580	128,632	(5,662)	122,970	0	122,970
73 Rice County	2,541,778	0	0	84,971	84,971	71,952	98,943	35,524	0	206,419	167,694	19,203	186,897	0	186,897
74 Riley County	8,526,370	0	0	333,315	333,315	241,364	331,903	119,165	0	692,432	562,527	77,106	639,633	0	639,633
75 Rooks County	1,960,546	0	0	47,068	47,068	55,499	76,317	27,401	0	159,217	129,347	11,102	140,449	0	140,449
76 Rush County	1,357,622	0	0	29,469	29,469	38,431	52,848	18,974	0	110,253	89,569	7,222	96,791	0	96,791
77 Russell County	2,331,060	0	0	99,707	99,707	65,987	90,740	32,579	27,223	216,529	153,792	13,953	167,745	0	167,745
78 Saline County	10,358,789	0	0	895,588	895,588	293,236	403,232	144,776	0	841,244	683,420	205,860	889,280	0	889,280
79 Scott County	1,268,926	0	0	148,294	148,294	35,921	49,394	17,735	0	103,050	83,717	35,694	119,411	0	119,411
80 Sedgwick County	72,544,361	0	0	1,497,690	1,497,690	2,053,579	2,823,904	1,013,888	716,603	6,607,974	4,786,108	129,044	4,915,152	0	4,915,152
81 Seward County	5,484,113	0	0	139,177	139,177	155,244	213,478	76,647	0	445,369	361,814	32,248	394,062	0	394,062
82 Shawnee County	30,117,254	0	0	0	0	852,557	1,172,361	420,922	1,168,603	3,614,443	1,986,983	(275,279)	1,711,704	0	1,711,704
83 Sheridan County	1,228,760	0	0	40,004	40,004	34,784	47,832	17,173	0	99,789	81,067	10,466	91,533	0	91,533
84 Sherman County	2,169,608	0	0	172,316	172,316	61,417	84,456	30,323	0	176,196	143,140	43,185	186,325	0	186,325
85 Smith County	1,801,313	0	0	120,973	120,973	50,991	70,118	25,175	68,827	215,111	118,841	17,117	135,958	0	135,958
86 Stanton County	1,881,658	0	0	6,908	6,908	53,266	73,247	26,298	71,481	224,292	124,142	(17,252)	106,890	0	106,890
87 Stevens County	2,547,187	0	0	65,416	65,416	72,106	99,153	35,600	39,742	246,601	168,050	3,427	171,477	0	171,477
88 Sumner County	6,922,723	0	0	2,300,549	2,300,549	195,968	269,477	96,753	0	562,198	456,726	495,258	951,984	0	951,984
89 Thomas County	2,036,702	0	0	217,446	217,446	57,655	79,282	28,465	0	165,402	134,371	51,814	186,185	0	186,185
90 Wabaunsee County	1,455,995	0	0	5,655	5,655	41,216	56,677	20,349	5,508	123,750	96,059	315	96,374	0	96,374
91 Wallace County	743,209	0	0	76,606	76,606	21,039	28,931	10,387	0	60,357	49,033	17,694	66,727	0	66,727
92 Washington County	1,641,345	0	0	3,962	3,962	46,463	63,892	22,940	49,072	182,367	108,288	(12,008)	96,280	0	96,280
93 Wichita County	1,026,551	0	0	89,757	89,757	29,060	39,960	14,347	4,835	88,202	67,727	17,710	85,437	0	85,437
94 Wilson County	2,135,942	0	0	0	0	60,464	83,145	29,852	32,836	206,297	140,919	(8,193)	132,726	0	132,726
95 Woodson County	1,176,159	0	0	29,232	29,232	33,295	45,784	16,438	58,583	154,100	77,597	(4,733)	72,864	0	72,864
97 City of Abilene	1,231,215	0	0	0	0	34,853	47,927	17,208	66,717	166,705	81,229	(16,037)	65,192	0	65,192
99 City of Alma	245,369	0	0	10,796	10,796	6,946	9,552	3,429	45,746	65,673	16,188	(9,692)	6,496	0	6,496
100 City of Alma	42,490	0	0	0	0	1,203	1,654	594	1,400	4,851	2,803	(307)	2,496	0	2,496
102 City of Altoona	43,869	0	0	32,399	32,399	1,242	1,707	613	23,581	27,143	2,894	3,496	6,390	0	6,390
103 City of Anthony	1,214,697	0	0	0	0	34,386	47,284	16,977	46,774	145,421	80,140	(12,079)	68,061	0	68,061
104 City of Arkansas City	2,106,136	0	0	0	0	59,620	81,985	29,436	445,016	616,057	138,952	(110,471)	28,481	0	28,481
105 City of Arma	371,145	0	0	5,325	5,325	10,506	14,447	5,187	15,703	45,843	24,486	(1,926)	22,560	0	22,560
106 City of Ashland	279,586	0	0	19,766	19,766	7,915	10,884	3,908	0	22,707	18,446	4,309	22,755	0	22,755
107 City of Atchison	2,341,735	0	0	368,447	368,447	66,290	91,156	32,728	0	190,174	154,496	79,758	234,254	0	234,254

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
108 City of Attica	\$ 197,377	\$ 0	\$ 0	\$ 13,017	\$ 13,017	\$ 5,587	\$ 7,684	\$ 2,759	\$ 14,759	\$ 30,789	\$ 13,022	\$ 288	\$ 13,310	\$ 0	\$ 13,310
109 City of Axtell	74,003	0	0	0	0	2,095	2,881	1,034	6,043	12,053	4,882	(1,325)	3,557	0	3,557
110 City of Belle Plaine	281,832	0	0	0	0	7,978	10,971	3,939	21,599	44,487	18,594	(5,229)	13,365	0	13,365
111 City of Bucklin	79,544	0	0	0	0	2,252	3,096	1,112	15,768	22,228	5,248	(3,520)	1,728	0	1,728
112 City of Buhler	297,930	0	0	10,295	10,295	8,434	11,597	4,164	0	24,195	19,656	2,195	21,851	0	21,851
113 City of Burlingame	294,253	0	0	0	0	8,330	11,454	4,113	42,877	66,774	19,413	(10,564)	8,849	0	8,849
114 City of Burlington	1,301,332	0	0	20,853	20,853	36,838	50,656	18,188	0	105,682	85,855	4,870	90,725	0	90,725
116 City of Burrton	211,019	0	0	5,334	5,334	5,974	8,214	2,949	159	17,296	13,922	1,363	15,285	0	15,285
117 City of Caney	544,165	0	0	64,607	64,607	15,404	21,182	7,605	100,799	144,990	35,901	(4,397)	31,504	0	31,504
118 City of Cawker City	176,092	0	0	20,431	20,431	4,985	6,854	2,461	1,473	15,773	11,618	5,037	16,655	0	16,655
119 City of Cedar Vale	100,317	0	0	2,916	2,916	2,840	3,905	1,402	4,294	12,441	6,618	(144)	6,474	0	6,474
120 City of Chanute	4,855,742	0	0	247,799	247,799	137,456	189,017	67,864	0	394,337	320,357	58,518	378,875	0	378,875
122 City of Cherryvale	628,988	0	0	31,138	31,138	17,805	24,485	8,791	7,592	58,673	41,497	4,595	46,092	0	46,092
123 City of Chetopa	372,182	0	0	0	0	10,536	14,488	5,202	38,911	69,137	24,555	(9,444)	15,111	0	15,111
124 City of Cimarron	465,080	0	0	59,502	59,502	13,165	18,104	6,500	30,761	68,530	30,684	4,528	35,212	0	35,212
125 City of Clay Center	1,570,125	0	0	0	0	44,447	61,120	21,944	573,141	700,652	103,589	(123,491)	(19,902)	0	(19,902)
126 City of Coffeyville	4,399,459	0	0	0	0	124,540	171,256	61,487	233,217	590,500	290,254	(52,220)	238,034	0	238,034
127 City of Colby	2,241,484	0	0	6,301	6,301	63,452	87,253	31,327	0	182,032	147,882	1,645	149,527	0	149,527
128 City of Colony	25,801	0	0	3,666	3,666	730	1,005	361	20,795	22,891	1,702	(3,437)	(1,735)	0	(1,735)
129 City of Council Grove	660,527	0	0	2,491	2,491	18,698	25,712	9,232	34,486	88,128	43,578	(8,501)	35,077	0	35,077
130 City of Dodge City	4,920,265	0	0	90,027	90,027	139,282	191,529	68,766	72,759	472,336	324,614	(14)	324,600	0	324,600
133 City of Edna	89,340	0	0	0	0	2,529	3,478	1,249	23,968	31,224	5,894	(5,402)	492	0	492
134 City of Effingham	80,923	0	0	3,141	3,141	2,291	3,150	1,131	780	7,352	5,339	460	5,799	0	5,799
135 City of El Dorado	3,201,320	0	0	62,546	62,546	90,623	124,616	44,742	24,336	284,317	211,207	6,852	218,059	0	218,059
137 City of Ellinwood	895,995	0	0	28,181	28,181	25,364	34,878	12,523	25,924	98,689	59,113	(829)	58,284	0	58,284
138 City of Ellis	537,416	0	0	74,138	74,138	15,213	20,920	7,511	0	43,644	35,456	16,867	52,323	0	52,323
139 City of Ellsworth	780,959	0	0	15,395	15,395	22,107	30,400	10,915	8,550	71,972	51,524	2,222	53,746	0	53,746
140 City of Enterprise	122,297	0	0	0	0	3,462	4,761	1,709	55,798	65,730	8,069	(11,851)	(3,782)	0	(3,782)
141 City of Erie	263,147	0	0	6,564	6,564	7,449	10,243	3,678	18,911	40,281	17,361	(3,563)	13,798	0	13,798
142 City of Eudora	1,135,704	0	0	79,050	79,050	32,149	44,209	15,873	0	92,231	74,928	20,080	95,008	0	95,008
143 City of Florence	95,852	0	0	7,582	7,582	2,713	3,731	1,340	5,895	13,679	6,324	60	6,384	0	6,384
144 City of Fort Scott	1,620,296	0	0	82,631	82,631	45,867	63,073	22,645	0	131,585	106,899	19,198	126,097	0	126,097
145 City of Fredonia	845,561	0	0	0	0	23,936	32,915	11,818	21,524	90,193	55,786	(4,950)	50,836	0	50,836
146 City of Frontenac	770,310	0	0	22,099	22,099	21,806	29,985	10,766	68,815	131,372	50,821	(8,763)	42,058	0	42,058
147 City of Garden City	7,198,160	0	0	76,207	76,207	203,765	280,199	100,602	1,203	585,769	474,898	19,695	494,593	0	494,593
148 City of Garnett	1,893,856	0	0	0	0	53,611	73,721	26,469	60,640	214,441	124,947	(14,401)	110,546	0	110,546

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
149 City of Gas	\$ 117,045	\$ 0	\$ 0	\$ 21,632	\$ 21,632	\$ 3,313	\$ 4,556	\$ 1,636	\$ 0	\$ 9,505	\$ 7,722	\$ 4,657	\$ 12,379	\$ 0	\$ 12,379
150 City of Geneseo	35,741	0	0	26,697	26,697	1,012	1,391	500	35,545	38,448	2,358	(3,661)	(1,303)	0	(1,303)
151 City of Girard	681,785	0	0	0	0	19,300	26,539	9,529	114,141	169,509	44,981	(26,065)	18,916	0	18,916
152 City of Glasco	83,142	0	0	1,369	1,369	2,354	3,237	1,162	208	6,961	5,485	314	5,799	0	5,799
153 City of Goodland	1,739,166	0	0	127,802	127,802	49,232	67,700	24,307	17,863	159,102	114,741	22,344	137,085	0	137,085
155 City of Greensburg	502,843	0	0	7,532	7,532	14,234	19,574	7,028	7,821	48,657	33,175	(455)	32,720	0	32,720
156 City of Grenola	28,769	0	0	720	720	814	1,119	402	2,920	5,255	1,898	(429)	1,469	0	1,469
158 City of Hanover	63,853	0	0	8,072	8,072	1,808	2,486	892	0	5,186	4,213	1,923	6,136	0	6,136
159 City of Harper	370,462	0	0	42,302	42,302	10,487	14,421	5,178	0	30,086	24,441	10,052	34,493	0	34,493
160 City of Hays	4,179,222	0	0	0	0	118,305	162,682	58,409	159,626	499,022	275,724	(33,876)	241,848	0	241,848
162 City of Hesston	1,205,847	0	0	6,803	6,803	34,135	46,939	16,853	18,563	116,490	79,556	(2,144)	77,412	0	77,412
163 City of Hillsboro	994,460	0	0	2,118	2,118	28,151	38,711	13,899	24,549	105,310	65,609	(4,636)	60,973	0	60,973
164 City of Hoisington	1,062,502	0	0	34,340	34,340	30,077	41,360	14,850	30,351	116,638	70,098	(685)	69,413	0	69,413
165 City of Holton	1,602,505	0	0	0	0	45,364	62,380	22,397	24,861	155,002	105,725	(6,166)	99,559	0	99,559
166 City of Holyrood	123,360	0	0	26,748	26,748	3,492	4,802	1,724	0	10,018	8,139	6,443	14,582	0	14,582
167 City of Horton	529,314	0	0	8,330	8,330	14,984	20,605	7,398	46,296	89,283	34,921	(10,358)	24,563	0	24,563
168 City of Hugoton	1,235,653	0	0	95,877	95,877	34,979	48,099	17,270	0	100,348	81,522	21,254	102,776	0	102,776
169 City of Humboldt	714,795	0	0	50,420	50,420	20,234	27,824	9,990	0	58,048	47,159	12,164	59,323	0	59,323
170 City of Hutchinson	7,946,661	0	0	0	0	224,953	309,336	111,063	459,941	1,105,293	524,280	(105,364)	418,916	0	418,916
172 City of Iola	3,890,720	0	0	365,796	365,796	110,138	151,452	54,377	0	315,967	256,690	88,640	345,330	0	345,330
173 City of Jamestown	76,472	0	0	3,325	3,325	2,165	2,977	1,069	5,045	11,256	5,045	(618)	4,427	0	4,427
174 City of Jetmore	258,026	0	0	36,322	36,322	7,304	10,044	3,606	0	20,954	17,023	9,149	26,172	0	26,172
176 City of Johnson City	385,483	0	0	19,286	19,286	10,912	15,005	5,388	27,763	59,068	25,432	(3,191)	22,241	0	22,241
177 City of Junction City	2,853,521	0	0	76,557	76,557	80,777	111,078	39,881	57,165	288,901	188,261	1,221	189,482	0	189,482
179 City of Kingman	1,252,079	0	0	0	0	35,444	48,739	17,499	19,302	120,984	82,606	(4,934)	77,672	0	77,672
180 City of Kinsley	341,273	0	0	17,216	17,216	9,661	13,285	4,770	0	27,716	22,515	3,731	26,246	0	26,246
182 City of La Crosse	331,150	0	0	0	0	9,374	12,891	4,628	67,394	94,287	21,848	(16,141)	5,707	0	5,707
184 City of Lakin	616,343	0	0	9,520	9,520	17,447	23,992	8,614	24,835	74,888	40,663	(4,489)	36,174	0	36,174
185 City of Larned	1,974,937	0	0	125,276	125,276	55,906	76,878	27,602	0	160,386	130,296	30,251	160,547	0	160,547
186 City of Lawrence	22,038,579	0	0	672,619	672,619	623,866	857,887	308,014	0	1,789,767	1,453,993	142,573	1,596,566	0	1,596,566
187 City of Leavenworth	4,834,996	0	0	151,665	151,665	136,869	188,210	67,574	49,432	442,085	318,988	19,124	338,112	1,780	339,892
188 City of Liberal	4,473,463	0	0	116,332	116,332	126,634	174,137	62,522	192,613	555,906	295,136	(25,828)	269,308	0	269,308
189 City of Lindsborg	1,176,501	0	0	7,282	7,282	33,304	45,797	16,443	6,944	102,488	77,620	439	78,059	0	78,059
190 City of Lucas	105,700	0	0	6,955	6,955	2,992	4,114	1,477	559	9,142	6,974	1,324	8,298	0	8,298
191 City of Lyons	886,239	0	0	57,803	57,803	25,088	34,498	12,386	54,705	126,677	58,470	3,566	62,036	0	62,036

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
192 City of Madison	\$ 116,598	\$ 0	\$ 0	\$ 23,059	\$ 23,059	\$ 3,301	\$ 4,539	\$ 1,630	\$ 0	\$ 9,470	\$ 7,693	\$ 4,903	\$ 12,596	\$ 0	\$ 12,596
193 City of Marion	542,524	0	0	15,304	15,304	15,358	21,118	7,582	50,658	94,716	35,793	(6,703)	29,090	0	29,090
194 City of Marysville	1,065,982	0	0	0	0	30,176	41,495	14,898	20,034	106,603	70,328	(4,461)	65,867	0	65,867
195 City of Mayetta	24,383	0	0	349	349	690	949	341	1,337	3,317	1,609	(191)	1,418	0	1,418
196 City of McCune	51,668	0	0	4,024	4,024	1,463	2,011	722	9,540	13,736	3,409	(1,647)	1,762	0	1,762
197 City of Meade	536,667	0	0	11,600	11,600	15,192	20,890	7,501	32,720	76,303	35,407	(3,882)	31,525	0	31,525
198 City of Miltonvale	72,428	0	0	1,129	1,129	2,050	2,819	1,012	2,087	7,968	4,778	(308)	4,470	0	4,470
199 City of Minneapolis	773,567	0	0	3,188	3,188	21,898	30,113	10,811	0	62,822	51,036	748	51,784	0	51,784
200 City of Minneola	114,064	0	0	6,384	6,384	3,229	4,440	1,594	14,894	24,157	7,525	(1,478)	6,047	0	6,047
201 City of Montezuma	263,397	0	0	21,187	21,187	7,456	10,254	3,681	0	21,391	17,378	5,022	22,400	0	22,400
202 City of Moran	155,793	0	0	0	0	4,410	6,064	2,177	2,244	14,895	10,278	(524)	9,754	0	9,754
203 City of Morrill	50,053	0	0	2,559	2,559	1,417	1,949	700	0	4,066	3,302	632	3,934	0	3,934
205 City of Mulvane	3,230,942	0	0	489,540	489,540	91,461	125,770	45,156	0	262,387	213,161	119,423	332,584	0	332,584
206 City of Natoma	37,225	0	0	1,488	1,488	1,054	1,449	520	2,699	5,722	2,456	(180)	2,276	0	2,276
207 City of Neodesha	1,516,789	0	0	0	0	42,937	59,043	21,199	91,138	214,317	100,070	(19,898)	80,172	0	80,172
208 City of Newton	4,787,123	0	0	138,894	138,894	135,513	186,347	66,905	0	388,765	315,830	34,635	350,465	0	350,465
209 City of Norton	1,130,794	0	0	0	0	32,010	44,018	15,804	88,179	180,011	74,604	(22,695)	51,909	0	51,909
210 City of Oberlin	517,970	0	0	13,867	13,867	14,663	20,163	7,239	11,790	53,855	34,173	1,137	35,310	0	35,310
211 City of Olathe	23,867,321	0	0	1,291,560	1,291,560	675,634	929,073	333,572	0	1,938,279	1,574,644	306,585	1,881,229	0	1,881,229
212 City of Osage City	1,076,604	0	0	35,972	35,972	30,476	41,909	15,047	4,685	92,117	71,029	6,378	77,407	0	77,407
213 City of Osawatimie	1,829,779	0	0	129,594	129,594	51,797	71,227	25,573	23,937	172,534	120,720	21,132	141,852	0	141,852
214 City of Oswego	357,673	0	0	0	0	10,125	13,923	4,999	29,750	58,797	23,597	(6,867)	16,730	0	16,730
215 City of Ottawa	4,191,526	0	0	63,518	63,518	118,653	163,162	58,581	53,934	394,330	276,536	5,226	281,762	0	281,762
216 City of Oxford	251,435	0	0	12,980	12,980	7,118	9,787	3,514	4,606	25,025	16,588	1,539	18,127	0	18,127
217 City of Paola	1,262,242	0	0	0	0	35,731	49,135	17,641	73,220	175,727	83,276	(16,002)	67,274	0	67,274
218 City of Parsons	2,121,105	0	0	133,600	133,600	60,044	82,567	29,645	172,790	345,046	139,940	(1,557)	138,383	0	138,383
219 City of Peabody	202,787	0	0	5,521	5,521	5,740	7,893	2,834	43,458	59,925	13,379	(10,209)	3,170	0	3,170
220 City of Phillipsburg	659,634	0	0	25,667	25,667	18,673	25,677	9,219	2,287	55,856	43,519	4,827	48,346	0	48,346
221 City of Pittsburg	4,671,299	0	0	34,256	34,256	132,235	181,837	65,287	4,908	384,267	308,189	7,931	316,120	0	316,120
222 City of Pratt	3,502,532	0	0	4,067	4,067	99,149	136,342	48,952	5,681	290,124	231,079	(137)	230,942	0	230,942
224 City of Riley	95,458	0	0	1,336	1,336	2,702	3,716	1,334	520	8,272	6,298	147	6,445	0	6,445
225 City of Russell	2,433,491	0	0	46,075	46,075	68,887	94,727	34,011	0	197,625	160,549	9,775	170,324	0	170,324
226 City of Sabetha	1,202,630	0	0	98,827	98,827	34,044	46,814	16,808	0	97,666	79,343	22,261	101,604	0	101,604
228 City of Sedan	214,157	0	0	7,251	7,251	6,062	8,336	2,993	1,599	18,990	14,129	1,115	15,244	0	15,244
229 City of Seneca	612,850	0	0	0	0	17,349	23,856	8,565	69,429	119,199	40,433	(16,098)	24,335	0	24,335

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
230 City of Sharon Springs	\$ 179,244	\$ 0	\$ 0	\$ 16,729	\$ 16,729	\$ 5,074	\$ 6,977	\$ 2,505	\$ 0	\$ 14,556	\$ 11,826	\$ 3,758	\$ 15,584	\$ 0	\$ 15,584
231 City of Solomon	175,160	0	0	13,053	13,053	4,958	6,819	2,448	4,645	18,870	11,556	1,544	13,100	0	13,100
232 City of Stafford	368,716	0	0	32,449	32,449	10,438	14,353	5,153	5,938	35,882	24,326	7,239	31,565	0	31,565
233 City of St John	364,514	0	0	3,324	3,324	10,319	14,189	5,094	28,432	58,034	24,049	(6,740)	17,309	0	17,309
234 City of St Marys	784,334	0	0	10,294	10,294	22,203	30,532	10,962	21,959	85,656	51,746	(3,572)	48,174	0	48,174
235 City of Topeka	21,732,587	0	0	61,307	61,307	615,204	845,975	303,737	405,395	2,170,311	1,433,806	(93,164)	1,340,642	0	1,340,642
237 City of Ulysses	1,392,273	0	0	29,322	29,322	39,412	54,197	19,459	17,662	130,730	91,855	1,575	93,430	0	93,430
239 City of Wakeeney	553,277	0	0	28,218	28,218	15,662	21,538	7,733	14,086	59,019	36,502	2,278	38,780	0	38,780
240 City of Wakefield	60,295	0	0	7,300	7,300	1,707	2,347	843	2,547	7,444	3,978	876	4,854	0	4,854
242 City of Wamego	1,411,010	0	0	32,106	32,106	39,943	54,926	19,720	0	114,589	93,091	7,994	101,085	0	101,085
243 City of Washington	251,540	0	0	2,877	2,877	7,121	9,791	3,516	19,630	40,058	16,595	(3,397)	13,198	0	13,198
244 City of Waterville	155,071	0	0	16,674	16,674	4,390	6,036	2,167	38,560	51,153	10,231	(3,787)	6,444	0	6,444
245 City of Waverly	61,569	0	0	2,298	2,298	1,743	2,397	860	0	5,000	4,062	529	4,591	0	4,591
246 City of Wellington	3,064,606	0	0	0	0	86,753	119,295	42,831	104,243	353,122	202,187	(23,511)	178,676	0	178,676
247 City of Wilson	127,208	0	0	13,376	13,376	3,601	4,952	1,778	9,459	19,790	8,393	1,502	9,895	0	9,895
248 City of Winfield	5,075,730	0	0	94,739	94,739	143,683	197,581	70,939	164,900	577,103	334,871	(23,138)	311,733	0	311,733
249 City of Yates Center	280,991	0	0	22,955	22,955	7,954	10,938	3,927	19,112	41,931	18,538	(150)	18,388	0	18,388
252 Mission Twp Brown County	29,911	0	0	0	0	847	1,164	418	656	3,085	1,973	(151)	1,822	0	1,822
259 William Newton Memorial Hospital	10,193,989	0	0	772,551	772,551	288,571	396,817	142,472	0	827,860	672,548	184,332	856,880	0	856,880
260 Anthony Public Library	37,501	0	0	749	749	1,062	1,460	524	7,633	10,679	2,474	(1,840)	634	0	634
261 Arkansas City Public Library	109,547	0	0	33,101	33,101	3,101	4,264	1,531	13,938	22,834	7,227	3,350	10,577	0	10,577
262 Cherryvale Public Library	12,119	0	0	17,683	17,683	343	471	169	13,361	14,344	800	1,804	2,604	0	2,604
263 Clay Center Carnegie Library	61,122	0	0	19,802	19,802	1,730	2,380	854	5,644	10,608	4,033	2,708	6,741	0	6,741
264 Dodge City Public Library	513,715	0	0	18,636	18,636	14,542	19,997	7,180	6,443	48,162	33,892	2,253	36,145	0	36,145
266 Emporia Public Library	306,202	0	0	5,224	5,224	8,668	11,919	4,280	16,931	41,798	20,202	(2,211)	17,991	0	17,991
268 Harper Public Library	14,470	0	0	3,145	3,145	410	563	202	0	1,175	955	683	1,638	0	1,638
269 Hutchinson Public Library	834,702	0	0	5,719	5,719	23,629	32,492	11,666	0	67,787	55,069	1,377	56,446	0	56,446
270 Independence Public Library	228,562	0	0	28,731	28,731	6,470	8,898	3,194	0	18,562	15,079	7,056	22,135	0	22,135
271 Lawrence Public Library	1,638,101	0	0	264,008	264,008	46,371	63,765	22,894	0	133,030	108,074	57,005	165,079	0	165,079
274 Minneapolis Public Library	23,412	0	0	380	380	663	911	327	89	1,990	1,545	56	1,601	0	1,601
275 Newton Public Library	242,532	0	0	4,475	4,475	6,866	9,441	3,390	3,141	22,838	16,001	508	16,509	0	16,509
276 Norton Public Library	79,584	0	0	21,667	21,667	2,253	3,098	1,112	0	6,463	5,251	5,247	10,498	0	10,498
277 Parsons Public Library	169,553	0	0	3,521	3,521	4,800	6,600	2,370	7,942	21,712	11,186	(1,334)	9,852	0	9,852
280 Topeka/Shawnee County Public Library	6,055,405	0	0	51,642	51,642	171,416	235,716	84,631	0	491,763	399,505	11,404	410,909	0	410,909
281 Wichita County Library	22,387	0	0	2,049	2,049	634	871	313	7,005	8,823	1,477	(945)	532	0	532

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
282 Winfield Public Library	\$ 137,213	\$ 0	\$ 0	\$ 2,488	\$ 2,488	\$ 3,884	\$ 5,341	\$ 1,918	\$ 10,527	\$ 21,670	\$ 9,053	\$ (1,574)	\$ 7,479	\$ 0	\$ 7,479
289 Highland Cemetery Dist 9	27,377	0	0	1,405	1,405	775	1,066	383	0	2,224	1,806	361	2,167	0	2,167
295 Leavenworth Waterworks Board	1,498,026	0	0	18,599	18,599	42,406	58,313	20,937	3,716	125,372	98,832	2,959	101,791	0	101,791
297 Clark County	789,901	0	0	27,573	27,573	22,360	30,748	11,040	19,482	83,630	52,114	3,099	55,213	0	55,213
298 Grant Co	2,470,781	0	0	0	0	69,943	96,179	34,532	220,255	420,909	163,010	(51,013)	111,997	0	111,997
299 Decatur County	1,025,409	0	0	126,748	126,748	29,027	39,915	14,331	0	83,273	67,651	28,963	96,614	0	96,614
300 Morton County	1,805,344	0	0	140,315	140,315	51,106	70,275	25,232	0	146,613	119,107	33,271	152,378	0	152,378
301 Pottawatomie County	4,024,861	0	0	215,512	215,512	113,935	156,675	56,252	0	326,862	265,540	50,859	316,399	0	316,399
302 Stafford County	1,468,220	0	0	141,763	141,763	41,562	57,153	20,520	72,544	191,779	96,866	21,773	118,639	0	118,639
303 Trego County	1,591,974	0	0	84,322	84,322	45,065	61,970	22,250	0	129,285	105,030	19,087	124,117	0	124,117
304 City of Augusta	2,652,244	0	0	0	0	75,079	103,243	37,068	387,260	602,650	174,982	(85,813)	89,169	0	89,169
307 City of Bonner Springs	2,104,757	0	0	43,887	43,887	59,581	81,931	29,416	46,106	217,034	138,861	1,742	140,603	0	140,603
308 City of Centralia	65,495	0	0	2,037	2,037	1,854	2,550	915	2,478	7,797	4,321	10	4,331	0	4,331
309 City of Clifton	79,820	0	0	13,913	13,913	2,260	3,107	1,116	17,083	23,566	5,266	(1,531)	3,735	0	3,735
310 City of Douglass	267,808	0	0	13,736	13,736	7,581	10,425	3,743	15,139	36,888	17,669	395	18,064	0	18,064
311 City of Elkhart	464,187	0	0	14,243	14,243	13,140	18,069	6,488	0	37,697	30,625	3,204	33,829	0	33,829
314 City of Herington	723,264	0	0	0	0	20,474	28,155	10,108	21,545	80,282	47,717	(5,486)	42,231	0	42,231
315 City of Hiawatha	788,234	0	0	67,095	67,095	22,313	30,683	11,016	0	64,012	52,004	16,293	68,297	0	68,297
316 City of Independence	3,530,487	0	0	177,400	177,400	99,941	137,430	49,342	0	286,713	232,924	40,215	273,139	0	273,139
317 City of La Cygne	274,361	0	0	2,098	2,098	7,767	10,680	3,834	13,917	36,198	18,101	(3,200)	14,901	0	14,901
318 City of Manhattan	10,782,915	0	0	392,522	392,522	305,242	419,742	150,703	0	875,687	711,402	92,143	803,545	0	803,545
319 City of McPherson	6,124,576	0	0	38,254	38,254	173,374	238,409	85,598	19,281	516,662	404,068	3,039	407,107	0	407,107
320 City of Mount Hope	131,580	0	0	0	0	3,725	5,122	1,839	27,710	38,396	8,681	(6,732)	1,949	0	1,949
321 City of St Francis	385,930	0	0	0	0	10,925	15,023	5,394	39,068	70,410	25,462	(9,464)	15,998	0	15,998
322 City of Salina	10,027,679	0	0	480	480	283,863	390,343	140,148	493,566	1,307,920	661,575	(104,223)	557,352	45,539	602,891
323 City of Sedgwick	386,823	0	0	30,108	30,108	10,950	15,058	5,406	9,750	41,164	25,521	3,812	29,333	0	29,333
324 City of Stockton	1,330,153	0	0	35,575	35,575	37,654	51,778	18,590	1,312	109,334	87,757	9,035	96,792	0	96,792
338 Newman Regional Health Center	17,217,737	0	0	620,877	620,877	487,398	670,228	240,637	554,026	1,952,289	1,135,939	45,403	1,181,342	0	1,181,342
341 Pioneer Memorial Library	127,365	0	0	736	736	3,605	4,958	1,780	2,786	13,129	8,403	(574)	7,829	0	7,829
342 Council Grove Public Library	43,252	0	0	13,128	13,128	1,224	1,684	604	1,688	5,200	2,854	2,333	5,187	0	5,187
343 Bradford Memorial Library	177,891	0	0	0	0	5,036	6,925	2,486	27,788	42,235	11,736	(6,885)	4,851	0	4,851
345 Fort Scott Public Library	111,582	0	0	0	0	3,159	4,344	1,559	7,642	16,704	7,362	(1,744)	5,618	0	5,618
348 Girard Public Library	94,172	0	0	2,494	2,494	2,666	3,666	1,316	0	7,648	6,213	600	6,813	0	6,813
349 Hillsboro Public Library	25,604	0	0	1,918	1,918	725	997	358	3,607	5,687	1,689	(260)	1,429	0	1,429
350 Jordaan Memorial Library	54,045	0	0	0	0	1,530	2,104	755	18,652	23,041	3,566	(4,774)	(1,208)	0	(1,208)

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
351 Meade Public Library	\$ 41,702	\$ 0	\$ 0	\$ 2,961	\$ 2,961	\$ 1,181	\$ 1,623	\$ 583	\$ 0	\$ 3,387	\$ 2,751	\$ 679	\$ 3,430	\$ 0	\$ 3,430
352 Ottawa Library	304,245	0	0	20,370	20,370	8,613	11,843	4,252	0	24,708	20,073	4,652	24,725	0	24,725
353 Salina Public Library	943,554	0	0	6,220	6,220	26,710	36,730	13,187	1,848	78,475	62,251	831	63,082	0	63,082
354 Stockton Public Library	22,519	0	0	442	442	637	877	315	4,067	5,896	1,486	(971)	515	0	515
355 Wellington Public Library	94,644	0	0	16,601	16,601	2,679	3,684	1,323	0	7,686	6,244	3,884	10,128	0	10,128
361 Garden City Recreation Commission	549,850	0	0	1,679	1,679	15,565	21,404	7,685	12,538	57,192	36,276	(2,212)	34,064	0	34,064
362 Lawrence/Douglas County Health Dept	1,537,010	0	0	39,001	39,001	43,510	59,831	21,481	0	124,822	101,404	9,725	111,129	0	111,129
366 City of Concordia	1,078,337	0	0	0	0	30,525	41,976	15,071	222,661	310,233	71,143	(52,060)	19,083	0	19,083
367 City of Eureka	438,977	0	0	0	0	12,427	17,087	6,135	20,652	56,301	28,961	(4,623)	24,338	0	24,338
368 City of Howard	786,395	0	0	0	0	22,261	30,611	10,991	132,994	196,857	51,882	(32,189)	19,693	0	19,693
370 City of Lenora	44,998	0	0	2,298	2,298	1,274	1,752	629	4,257	7,912	2,969	(299)	2,670	0	2,670
371 City of Pomona	121,614	0	0	0	0	3,443	4,734	1,700	14,616	24,493	8,023	(3,284)	4,739	0	4,739
373 City of Syracuse	279,219	0	0	0	0	7,904	10,869	3,902	25,850	48,525	18,421	(5,969)	12,452	0	12,452
374 City of Turon	52,194	0	0	6,653	6,653	1,477	2,031	729	8,771	13,008	3,443	(113)	3,330	0	3,330
375 Eudora Twp Douglas County	32,577	0	0	823	823	922	1,268	455	0	2,645	2,149	176	2,325	0	2,325
378 Norton County Hospital	4,486,645	0	0	197,020	197,020	127,008	174,650	62,706	0	364,364	296,006	45,872	341,878	0	341,878
380 Haskell County	2,147,182	0	0	113,188	113,188	60,782	83,582	30,009	0	174,373	141,660	25,028	166,688	0	166,688
381 Hodgeman County	1,131,201	0	0	25,405	25,405	32,022	44,034	15,810	24,819	116,685	74,631	1,404	76,035	0	76,035
384 City of Arlington	45,261	0	0	356	356	1,281	1,762	633	2,738	6,414	2,986	(641)	2,345	0	2,345
385 City of Baldwin City	1,164,670	0	0	120,750	120,750	32,969	45,337	16,278	0	94,584	76,839	27,533	104,372	0	104,372
387 City of Beloit	1,964,078	0	0	11,079	11,079	55,599	76,455	27,450	113,290	272,794	129,580	(27,315)	102,265	0	102,265
388 City of Bennington	54,780	0	0	2,013	2,013	1,551	2,132	766	5,195	9,644	3,614	(935)	2,679	0	2,679
389 City of Bird City	72,020	0	0	7,165	7,165	2,039	2,803	1,007	2,037	7,886	4,752	981	5,733	0	5,733
391 City of Canton	130,543	0	0	19,605	19,605	3,695	5,081	1,824	21,409	32,009	8,613	(1,460)	7,153	0	7,153
392 City of Chapman	434,893	0	0	37,370	37,370	12,311	16,929	6,078	70,920	106,238	28,692	(10,665)	18,027	0	18,027
393 City of Emporia	4,586,831	0	0	5,681	5,681	129,844	178,550	64,106	144,459	516,959	302,616	(36,616)	266,000	0	266,000
394 City of Frankfort	128,087	0	0	4,798	4,798	3,626	4,986	1,790	0	10,402	8,451	1,136	9,587	0	9,587
395 City of Gardner	3,894,200	0	0	261,515	261,515	110,237	151,587	54,426	63,048	379,298	256,920	55,131	312,051	0	312,051
397 City of Mankato	229,179	0	0	4,506	4,506	6,488	8,921	3,203	3,289	21,901	15,120	484	15,604	0	15,604
398 City of Marquette	106,343	0	0	0	0	3,010	4,140	1,486	8,583	17,219	7,016	(1,881)	5,135	0	5,135
399 City of Moline	46,377	0	0	23,137	23,137	1,313	1,805	648	0	3,766	3,060	4,949	8,009	0	8,009
400 City of Mound City	172,508	0	0	20,661	20,661	4,883	6,716	2,411	18,979	32,989	11,381	1,395	12,776	0	12,776
401 City of Ness City	249,728	0	0	18,951	18,951	7,069	9,721	3,490	0	20,280	16,476	4,392	20,868	0	20,868
403 City of Osborne	559,633	0	0	13,597	13,597	15,842	21,785	7,821	51,798	97,246	36,922	(7,392)	29,530	0	29,530
404 City of Rossville	125,028	0	0	159	159	3,539	4,867	1,747	1,617	11,770	8,249	(390)	7,859	0	7,859

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
405 City of Scandia	\$ 71,272	\$ 0	\$ 0	\$ 4,394	\$ 4,394	\$ 2,018	\$ 2,775	\$ 996	\$ 0	\$ 5,789	\$ 4,702	\$ 1,062	\$ 5,764	\$ 0	\$ 5,764
406 City of Spring Hill	1,119,738	0	0	30,431	30,431	31,697	43,588	15,650	34,548	125,483	73,875	662	74,537	0	74,537
407 City of Sterling	821,007	0	0	55,507	55,507	23,241	31,959	11,474	70,030	136,704	54,166	(275)	53,891	0	53,891
409 City of Valley Falls	214,486	0	0	17,188	17,188	6,072	8,349	2,998	12,727	30,146	14,151	302	14,453	0	14,453
411 El Dorado Twp Butler County	68,620	0	0	1,194	1,194	1,942	2,672	959	0	5,573	4,527	279	4,806	0	4,806
419 Sumner Regional Medical Center	2,171,315	0	0	0	0	61,465	84,522	30,347	2,218,969	2,395,303	143,252	(485,912)	(342,660)	0	(342,660)
420 Wilson Medical Center	4,001,948	0	0	383,668	383,668	113,287	155,782	55,932	32,353	357,354	264,028	93,596	357,624	0	357,624
421 Port Library	65,731	0	0	10,340	10,340	1,861	2,558	919	0	5,338	4,337	2,563	6,900	0	6,900
422 Goodland Public Library	72,126	0	0	1,803	1,803	2,042	2,807	1,008	0	5,857	4,758	424	5,182	0	5,182
425 Leavenworth Public Library	398,312	0	0	0	0	11,275	15,505	5,567	14,946	47,293	26,279	(3,414)	22,865	0	22,865
427 Wm A Rankin Memorial Library	49,896	0	0	1,103	1,103	1,412	1,942	697	0	4,051	3,292	255	3,547	0	3,547
428 Pratt Public Library	92,202	0	0	14,986	14,986	2,610	3,589	1,289	0	7,488	6,083	3,395	9,478	0	9,478
429 Russell Public Library	26,169	0	0	0	0	741	1,019	366	1,514	3,640	1,726	(330)	1,396	0	1,396
430 Seneca Free Library	32,839	0	0	3,682	3,682	930	1,278	459	0	2,667	2,167	851	3,018	0	3,018
431 City Cowley Co Joint Board of Health	459,342	0	0	15,495	15,495	13,003	17,881	6,420	7,122	44,426	30,305	1,411	31,716	0	31,716
434 City of Mulberry	133,891	0	0	4,085	4,085	3,790	5,212	1,871	3,374	14,247	8,833	357	9,190	0	9,190
435 City of Atwood	269,817	0	0	36,955	36,955	7,638	10,503	3,771	0	21,912	17,801	7,905	25,706	0	25,706
436 City of Lincoln Center	322,943	0	0	0	0	9,142	12,571	4,513	11,224	37,450	21,306	(2,455)	18,851	0	18,851
438 Manhattan Public Library	1,462,718	0	0	55,668	55,668	41,406	56,938	20,443	0	118,787	96,503	12,334	108,837	0	108,837
439 Junction City/Geary Co Health Dept	347,195	0	0	0	0	9,828	13,515	4,852	352,858	381,053	22,906	(75,101)	(52,195)	0	(52,195)
440 City of Little River	109,876	0	0	2,238	2,238	3,110	4,277	1,536	10,159	19,082	7,249	(1,562)	5,687	0	5,687
442 City of Belleville	847,426	0	0	11,371	11,371	23,989	32,988	11,844	0	68,821	55,909	2,488	58,397	0	58,397
443 City of Lyndon	276,790	0	0	12,370	12,370	7,835	10,774	3,868	0	22,477	18,261	2,888	21,149	0	21,149
445 City of Smith Center	429,694	0	0	0	0	12,164	16,726	6,005	40,564	75,459	28,349	(8,776)	19,573	0	19,573
451 Belleville Public Library	73,596	0	0	5,382	5,382	2,083	2,865	1,029	0	5,977	4,855	1,198	6,053	0	6,053
452 Chanute Public Library	142,465	0	0	3,815	3,815	4,033	5,546	1,991	0	11,570	9,399	896	10,295	0	10,295
454 Olathe Public Library	1,557,073	0	0	80,593	80,593	44,077	60,611	21,762	0	126,450	102,728	18,664	121,392	0	121,392
458 City of Leoti	261,532	0	0	22,746	22,746	7,403	10,181	3,655	32,549	53,788	17,255	(3,711)	13,544	0	13,544
459 City of Shawnee	6,960,066	0	0	201,834	201,834	197,025	270,931	97,275	0	565,231	459,190	51,381	510,571	64,487	575,058
461 City of Luray	76,971	0	0	22,501	22,501	2,179	2,996	1,076	8,123	14,374	5,078	2,631	7,709	0	7,709
463 City of Strong City	114,209	0	0	18,034	18,034	3,233	4,446	1,596	0	9,275	7,535	3,818	11,353	0	11,353
467 Coffeyville Public Library	141,704	0	0	7,284	7,284	4,011	5,516	1,980	0	11,507	9,349	1,776	11,125	0	11,125
468 Great Bend Public Library	195,499	0	0	0	0	5,534	7,610	2,732	4,421	20,297	12,898	(936)	11,962	0	11,962
473 City of Galva	217,742	0	0	6,894	6,894	6,164	8,476	3,043	1,877	19,560	14,366	1,407	15,773	0	15,773
474 City of Oakley	740,124	0	0	23,038	23,038	20,951	28,810	10,344	4,122	64,227	48,830	5,159	53,989	0	53,989
475 City of Udall	170,643	0	0	6,325	6,325	4,831	6,643	2,385	31,187	45,046	11,258	(4,939)	6,319	0	6,319

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
478 McPherson Public Library	\$ 317,822	\$ 0	\$ 0	\$ 5,366	\$ 5,366	\$ 8,997	\$ 12,371	\$ 4,442	\$ 17,054	\$ 42,864	\$ 20,968	\$ (2,201)	\$ 18,767	\$ 0	\$ 18,767
479 City of Scranton	129,466	0	0	3,227	3,227	3,665	5,039	1,809	17,409	27,922	8,542	(2,836)	5,706	0	5,706
480 City of Lenexa	9,723,131	0	0	297,040	297,040	275,242	378,488	135,892	0	789,622	641,483	64,052	705,535	0	705,535
483 Soldier Twp Shawnee County	569,428	0	0	5,953	5,953	16,119	22,166	7,958	31,187	77,430	37,568	(5,034)	32,534	0	32,534
485 Kingman Carnegie Library	58,536	0	0	469	469	1,657	2,279	818	2,834	7,588	3,862	(476)	3,386	0	3,386
486 Lyons Public Library	32,892	0	0	0	0	931	1,280	460	853	3,524	2,170	(203)	1,967	0	1,967
488 Paola Free Library	74,620	0	0	0	0	2,112	2,905	1,043	9,203	15,263	4,923	(2,094)	2,829	0	2,829
552 Hutchinson Recreation Commission	541,591	0	0	0	0	15,331	21,082	7,569	22,734	66,716	35,731	(5,724)	30,007	0	30,007
563 City of Haven	339,619	0	0	3,203	3,203	9,614	13,220	4,747	3,226	30,807	22,406	(168)	22,238	0	22,238
565 Coffey County Extension Council	17,385	0	0	0	0	492	677	243	5,218	6,630	1,147	(1,108)	39	0	39
567 Woodson County Extension Council	16,768	0	0	0	0	475	653	234	509	1,871	1,106	(120)	986	0	986
568 Morrill Free Public Library	88,394	0	0	6,423	6,423	2,502	3,441	1,235	3,263	10,441	5,832	992	6,824	0	6,824
569 City of Macksville	91,112	0	0	1,048	1,048	2,579	3,547	1,273	2,172	9,571	6,011	(184)	5,827	0	5,827
573 City of Columbus	731,116	0	0	0	0	20,696	28,460	10,218	44,430	103,804	48,235	(9,742)	38,493	0	38,493
574 City of Halstead	817,160	0	0	20,989	20,989	23,132	31,809	11,421	18,722	85,084	53,912	1,537	55,449	0	55,449
578 City of Perry	87,895	0	0	4,755	4,755	2,488	3,422	1,228	8,992	16,130	5,799	(656)	5,143	0	5,143
579 City of Scott City	869,130	0	0	20,909	20,909	24,603	33,832	12,147	821	71,403	57,341	5,300	62,641	0	62,641
587 Monument Twp Logan County	18,868	0	0	0	0	534	735	264	588	2,121	1,245	(138)	1,107	0	1,107
605 City of Cheney	669,679	0	0	9,795	9,795	18,957	26,069	9,360	0	54,386	44,182	2,360	46,542	0	46,542
606 City of Cottonwood Falls	158,327	0	0	8,877	8,877	4,482	6,164	2,213	0	12,859	10,446	1,994	12,440	0	12,440
607 City of Oskaloosa	99,844	0	0	2,564	2,564	2,826	3,886	1,395	10,080	18,187	6,587	(2,097)	4,490	0	4,490
610 K State Research & Extension Dickinson Co	30,358	0	0	0	0	859	1,182	424	3,629	6,094	2,003	(771)	1,232	0	1,232
611 Finney County Extension Council	20,759	0	0	900	900	588	808	290	1,509	3,195	1,370	(84)	1,286	0	1,286
628 Kaw Valley Drainage Dist	258,473	0	0	3,451	3,451	7,317	10,061	3,612	0	20,990	17,053	797	17,850	0	17,850
632 City of Altamont	367,587	0	0	10,330	10,330	10,406	14,309	5,137	26,575	56,427	24,252	(2,914)	21,338	0	21,338
633 City of Bushton	44,657	0	0	2,178	2,178	1,264	1,739	624	0	3,627	2,946	478	3,424	0	3,424
635 Irving Twp Brown County	17,805	0	0	1,759	1,759	504	693	249	4,625	6,071	1,175	(518)	657	0	657
641 City of Moundridge	767,750	0	0	73,303	73,303	21,733	29,886	10,730	0	62,349	50,652	16,907	67,559	0	67,559
648 City of Downs	98,531	0	0	0	0	2,789	3,836	1,377	35,240	43,242	6,501	(9,045)	(2,544)	0	(2,544)
649 Tecumseh Twp Shawnee County	245,067	0	0	8,232	8,232	6,937	9,540	3,425	5,202	25,104	16,168	1,055	17,223	0	17,223
650 City of Preston	0	0	0	0	0	0	0	0	10,502	10,502	0	(2,611)	(2,611)	0	(2,611)
656 City of Fowler	53,126	0	0	52,429	52,429	1,504	2,068	742	55,834	60,148	3,505	1,921	5,426	0	5,426
666 City of Satanta	148,230	0	0	10,221	10,221	4,196	5,770	2,072	19,913	31,951	9,779	(1,535)	8,244	0	8,244
676 City of Mission	1,588,416	0	0	0	0	44,965	61,832	22,200	115,258	244,255	104,796	(25,410)	79,386	0	79,386
685 City of Claflin	131,357	0	0	10,272	10,272	3,718	5,114	1,836	0	10,668	8,666	2,420	11,086	0	11,086
687 City of Toronto	66,598	0	0	13,391	13,391	1,885	2,593	931	0	5,409	4,394	3,434	7,828	0	7,828

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
706 Fowler Residential Care	\$ 563,414	\$ 0	\$ 0	\$ 0	\$ 0	\$ 15,949	\$ 21,932	\$ 7,874	\$ 49,845	\$ 95,600	\$ 37,171	\$ (11,528)	\$ 25,643	\$ 0	\$ 25,643
708 Stafford County Hospital	1,221,630	0	0	10,527	10,527	34,582	47,554	17,074	77,045	176,255	80,597	(17,943)	62,654	0	62,654
711 City of Kiowa	304,994	0	0	34,805	34,805	8,634	11,873	4,263	7,562	32,332	20,122	5,379	25,501	0	25,501
714 City of Le Roy	110,768	0	0	16,773	16,773	3,136	4,312	1,548	0	8,996	7,308	3,645	10,953	0	10,953
717 City of Troy	218,924	0	0	0	0	6,197	8,522	3,060	17,231	35,010	14,443	(3,767)	10,676	0	10,676
727 Stafford Co Cemetery Dist 1	62,343	0	0	3,737	3,737	1,765	2,427	871	4,122	9,185	4,113	106	4,219	0	4,219
735 City of Coldwater	199,648	0	0	53,845	53,845	5,652	7,772	2,790	0	16,214	13,172	11,812	24,984	0	24,984
736 City of Hill City	444,781	0	0	17,298	17,298	12,591	17,314	6,216	0	36,121	29,344	4,234	33,578	0	33,578
737 City of Sylvan Grove	44,158	0	0	778	778	1,250	1,719	617	0	3,586	2,913	183	3,096	0	3,096
738 City of Thayer	30,633	0	0	6,662	6,662	867	1,192	428	3,306	5,793	2,021	542	2,563	0	2,563
748 City of Clearwater	523,905	0	0	9,540	9,540	14,831	20,394	7,322	32,745	75,292	34,565	(4,425)	30,140	0	30,140
758 McPherson County Extension Council	38,669	0	0	41	41	1,095	1,505	540	2,197	5,337	2,551	(454)	2,097	0	2,097
760 League of Kansas Municipalities	544,441	0	0	0	0	15,412	21,193	7,609	72,525	116,739	35,919	(16,687)	19,232	0	19,232
769 City of Roeland Park	560,670	0	0	26,377	26,377	15,871	21,825	7,836	3,857	49,389	36,990	4,568	41,558	0	41,558
770 City of Carbondale	200,213	0	0	0	0	5,668	7,794	2,798	15,390	31,650	13,209	(3,298)	9,911	0	9,911
774 City of Americus	64,510	0	0	16,703	16,703	1,826	2,512	902	0	5,240	4,256	3,766	8,022	0	8,022
776 City of Tonganoxie	1,133,840	0	0	129,995	129,995	32,097	44,137	15,847	0	92,081	74,805	30,313	105,118	0	105,118
779 Kechi Twp Sedgwick County	28,086	0	0	9,888	9,888	795	1,093	393	27,713	29,994	1,853	(5,164)	(3,311)	0	(3,311)
790 City of Glen Elder	99,266	0	0	1,358	1,358	2,810	3,864	1,387	0	8,061	6,549	299	6,848	0	6,848
807 City of De Soto	1,218,912	0	0	10,784	10,784	34,505	47,448	17,036	15,445	114,434	80,418	(1,763)	78,655	0	78,655
808 City of Hope	33,601	0	0	5,614	5,614	951	1,308	470	4,293	7,022	2,217	562	2,779	0	2,779
812 City of Baxter Springs	951,878	0	0	5,366	5,366	26,946	37,054	13,304	1,742	79,046	62,800	1,036	63,836	0	63,836
813 Little Walnut Twp Butler County	18,409	0	0	4,790	4,790	521	717	257	0	1,495	1,215	1,057	2,272	0	2,272
815 City of Delphos	64,470	0	0	1,759	1,759	1,825	2,510	901	3,976	9,212	4,253	(380)	3,873	0	3,873
844 Chapman Public Library	15,179	0	0	5,788	5,788	430	591	212	0	1,233	1,001	1,371	2,372	0	2,372
882 City of Bison	21,665	0	0	4,356	4,356	613	843	303	650	2,409	1,429	1,002	2,431	0	2,431
886 City of Lecompton	49,502	0	0	282	282	1,401	1,927	692	2,637	6,657	3,266	(631)	2,635	0	2,635
887 City of Plainville	346,919	0	0	0	0	9,821	13,504	4,849	33,072	61,246	22,888	(7,920)	14,968	0	14,968
895 Abilene Free Public Library	121,759	0	0	10,471	10,471	3,447	4,739	1,702	0	9,888	8,033	2,684	10,717	0	10,717
907 Emporia Recreation Commission	418,415	0	0	29,412	29,412	11,844	16,287	5,848	29,285	63,264	27,605	1,508	29,113	0	29,113
911 City of Plains	123,649	0	0	24,716	24,716	3,500	4,813	1,728	20,427	30,468	8,158	2,151	10,309	0	10,309
913 Franklin Twp Edwards County	27,876	0	0	576	576	789	1,085	390	579	2,843	1,839	(30)	1,809	0	1,809
914 Grasshopper Twp Atchison Co	18,816	0	0	0	0	533	732	263	575	2,103	1,241	(136)	1,105	0	1,105
920 Topeka Twp Shawnee County	33,246	0	0	0	0	941	1,294	465	460	3,160	2,193	(110)	2,083	0	2,083
936 Atchison Public Recreation Commission	135,296	0	0	8,861	8,861	3,830	5,266	1,891	0	10,987	8,926	2,192	11,118	0	11,118

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
937 City of Clyde	\$ 80,975	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,292	\$ 3,152	\$ 1,132	\$ 1,409	\$ 7,985	\$ 5,342	\$ (339)	\$ 5,003	\$ 0	\$ 5,003
938 City of Deerfield	155,543	0	0	1,448	1,448	4,403	6,055	2,174	0	12,632	10,262	350	10,612	0	10,612
939 City of Eskridge	120,839	0	0	0	0	3,421	4,704	1,689	13,117	22,931	7,972	(3,219)	4,753	0	4,753
940 City of Louisburg	876,483	0	0	66,135	66,135	24,811	34,118	12,250	0	71,179	57,826	15,533	73,359	0	73,359
953 City of Lewis	77,509	0	0	17,661	17,661	2,194	3,017	1,083	0	6,294	5,114	4,015	9,129	0	9,129
957 City of Alta Vista	62,711	0	0	5,129	5,129	1,775	2,441	876	440	5,532	4,137	969	5,106	0	5,106
958 Lyons Recreation Commission	85,584	0	0	4,469	4,469	2,423	3,331	1,196	0	6,950	5,646	950	6,596	0	6,596
959 Stanton County Recreation Commission	58,378	0	0	5,334	5,334	1,653	2,273	816	0	4,742	3,851	1,318	5,169	0	5,169
971 Kiowa County Extension Council	20,733	0	0	2,022	2,022	587	807	290	0	1,684	1,368	498	1,866	0	1,866
978 City of Lebo	136,294	0	0	13,787	13,787	3,858	5,306	1,905	0	11,069	8,992	2,918	11,910	0	11,910
982 Graham County Hospital	2,724,409	0	0	0	0	77,122	106,052	38,077	159,488	380,739	179,743	(37,317)	142,426	0	142,426
983 Liberal Memorial Library	212,188	0	0	23,417	23,417	6,007	8,260	2,966	30,217	47,450	13,999	(259)	13,740	0	13,740
1000 Kinsley Library	33,417	0	0	1,943	1,943	946	1,301	467	0	2,714	2,205	421	2,626	0	2,626
1019 Frank Carlson Library	48,176	0	0	0	0	1,364	1,875	673	1,681	5,593	3,178	(415)	2,763	0	2,763
1020 Hoisington City Library	34,362	0	0	4,883	4,883	973	1,337	480	3,067	5,857	2,267	229	2,496	0	2,496
1042 Augusta Public Library	88,578	0	0	0	0	2,507	3,448	1,238	10,366	17,559	5,844	(2,398)	3,446	0	3,446
1061 Hill Top House Nursing Home	869,156	0	0	35,980	35,980	24,604	33,833	12,147	0	70,584	57,343	8,794	66,137	0	66,137
1069 City of Merriam	2,272,643	0	0	64,946	64,946	64,334	88,466	31,763	0	184,563	149,937	15,238	165,175	0	165,175
1072 City of Caldwell	293,570	0	0	29,505	29,505	8,310	11,428	4,103	0	23,841	19,368	7,056	26,424	0	26,424
1073 City of Dighton	219,646	0	0	11,888	11,888	6,218	8,550	3,070	15,056	32,894	14,491	(1,428)	13,063	0	13,063
1074 City of Quinter	183,787	0	0	16,880	16,880	5,203	7,154	2,569	0	14,926	12,125	4,178	16,303	0	16,303
1075 City of Ransom	44,171	0	0	8,081	8,081	1,250	1,719	617	0	3,586	2,914	2,114	5,028	0	5,028
1078 Hiawatha Twp Brown County	27,022	0	0	2,503	2,503	765	1,051	378	1,468	3,662	1,783	144	1,927	0	1,927
1088 Columbus Public Library	27,036	0	0	7,778	7,778	765	1,052	378	3,297	5,492	1,784	781	2,565	0	2,565
1089 Larabee Memorial Library	19,709	0	0	7,314	7,314	558	767	275	6,232	7,832	1,300	596	1,896	0	1,896
1109 Great Bend Recreation Commission	300,766	0	0	58,720	58,720	8,514	11,708	4,204	0	24,426	19,843	12,644	32,487	0	32,487
1111 Seward County Extension Council	15,862	0	0	13,297	13,297	449	618	222	18,747	20,036	1,046	(482)	564	0	564
1114 City of Brewster	35,387	0	0	684	684	1,002	1,377	495	0	2,874	2,335	159	2,494	0	2,494
1120 City of Haysville	2,634,426	0	0	144,966	144,966	74,575	102,549	36,819	70,882	284,825	173,806	12,093	185,899	0	185,899
1121 City of Kanorado	18,396	0	0	73	73	521	716	257	1,249	2,743	1,214	(311)	903	0	903
1127 City of St Paul	90,429	0	0	21,666	21,666	2,560	3,520	1,264	16,894	24,238	5,966	159	6,125	0	6,125
1130 City of Spearville	145,013	0	0	6,524	6,524	4,105	5,645	2,027	0	11,777	9,567	1,611	11,178	0	11,178
1132 City of Wellsville	321,092	0	0	0	0	9,089	12,499	4,488	34,381	60,457	21,184	(7,276)	13,908	0	13,908
1134 City of Wetmore	50,080	0	0	14,667	14,667	1,418	1,949	700	0	4,067	3,304	3,376	6,680	0	6,680
1135 City of Denison	19,144	0	0	0	0	542	746	268	21,178	22,734	1,263	(4,881)	(3,618)	0	(3,618)

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
1141 Clay Twp Reno County	\$ 56,238	\$ 0	\$ 0	\$ 5,546	\$ 5,546	\$ 1,592	\$ 2,189	\$ 786	\$ 1,169	\$ 5,736	\$ 3,710	\$ 867	\$ 4,577	\$ 0	\$ 4,577
1154 Lincoln Twp Edwards County	32,511	0	0	7,263	7,263	920	1,265	454	589	3,228	2,145	1,776	3,921	0	3,921
1172 Valley Center Twp Sedgwick Co	31,802	0	0	1,258	1,258	900	1,238	444	344	2,926	2,098	257	2,355	0	2,355
1173 Ashland District Hospital	2,284,395	0	0	138,526	138,526	64,666	88,924	31,927	68,521	254,038	150,713	21,777	172,490	0	172,490
1178 Lane County Library	20,799	0	0	383	383	589	810	291	0	1,690	1,372	86	1,458	0	1,458
1187 Comanche Co Extension Council	23,412	0	0	1,166	1,166	663	911	327	0	1,901	1,545	276	1,821	0	1,821
1188 Greenwood County Extension Council	19,472	0	0	4,050	4,050	551	758	272	0	1,581	1,285	1,032	2,317	0	2,317
1189 Meade County Extension Council	13,485	0	0	0	0	382	525	188	6,109	7,204	890	(1,343)	(453)	0	(453)
1192 Central Kansas District 3 (Extension Co)	140,535	0	0	12,877	12,877	3,978	5,470	1,964	613	12,025	9,272	3,241	12,513	0	12,513
1193 Augusta Housing Authority	63,354	0	0	1,534	1,534	1,793	2,466	885	4,425	9,569	4,180	(835)	3,345	0	3,345
1194 Junction City Public Housing Authority	145,945	0	0	0	0	4,131	5,681	2,040	26,449	38,301	9,629	(6,131)	3,498	0	3,498
1195 Lyons Housing Authority	99,752	0	0	1,798	1,798	2,824	3,883	1,394	8,097	16,198	6,581	(1,241)	5,340	0	5,340
1196 City of Waterville Housing Authority	14,050	0	0	159	159	398	547	196	123	1,264	927	16	943	0	943
4053 City of Hoxie	325,267	0	0	22,381	22,381	9,208	12,662	4,546	0	26,416	21,459	4,799	26,258	0	26,258
4055 City of Rolla	95,734	0	0	5,805	5,805	2,710	3,727	1,338	528	8,303	6,316	1,408	7,724	0	7,724
4069 Manhattan Twp-Riley County	39,509	0	0	260	260	1,118	1,538	552	811	4,019	2,607	(103)	2,504	0	2,504
4080 Leavenworth County Extension Council	36,240	0	0	189	189	1,026	1,411	506	98	3,041	2,391	29	2,420	0	2,420
4081 Shawnee County Extension Council	117,242	0	0	0	0	3,319	4,564	1,639	2,982	12,504	7,735	(769)	6,966	0	6,966
4084 City of Andale	111,267	0	0	0	0	3,150	4,331	1,555	34,754	43,790	7,341	(7,370)	(29)	0	(29)
4086 City of Nickerson	187,476	0	0	4,281	4,281	5,307	7,298	2,620	5,855	21,080	12,369	(627)	11,742	0	11,742
4087 City of Overbrook	84,744	0	0	0	0	2,399	3,299	1,184	34,754	41,636	5,591	(8,199)	(2,608)	0	(2,608)
4108 Butler County Extension Council	52,706	0	0	307	307	1,492	2,052	737	770	5,051	3,477	(136)	3,341	0	3,341
4109 Salina Saline Co Jt Board of Health	0	0	0	0	0	0	0	0	1,587,127	1,587,127	0	(349,932)	(349,932)	0	(349,932)
4126 City of Derby	4,171,239	0	0	0	0	118,079	162,372	58,298	69,580	408,329	275,197	(15,706)	259,491	0	259,491
4128 City of Medicine Lodge	495,911	0	0	5,864	5,864	14,038	19,304	6,931	44,176	84,449	32,718	(10,325)	22,393	0	22,393
4131 City of White City	48,583	0	0	2,760	2,760	1,375	1,891	679	2,297	6,242	3,205	(18)	3,187	0	3,187
4152 Menoken Township	61,411	0	0	788	788	1,738	2,390	858	5,926	10,912	4,052	(1,046)	3,006	0	3,006
4182 City of Leawood	6,919,848	0	0	130,823	130,823	195,886	269,366	96,713	56,852	618,817	456,536	22,227	478,763	0	478,763
4184 Big Creek Twp Russell County	28,834	0	0	1,394	1,394	816	1,123	403	0	2,342	1,902	318	2,220	0	2,220
4195 Wayne Twp Edward County	29,438	0	0	0	0	833	1,146	411	862	3,252	1,942	(187)	1,755	0	1,755
4198 Wamego Public Library	89,681	0	0	2,898	2,898	2,539	3,491	1,253	6,085	13,368	5,917	(528)	5,389	0	5,389
4201 Reno County Extension Council	39,299	0	0	2,392	2,392	1,112	1,530	549	1,788	4,979	2,593	38	2,631	0	2,631
4202 Stanton County Extension Council	20,536	0	0	0	0	581	799	287	9,586	11,253	1,355	(2,400)	(1,045)	0	(1,045)
4203 Edwards County Conservation Dist	20,536	0	0	1,948	1,948	581	799	287	1,558	3,225	1,355	181	1,536	0	1,536
4215 City of Ogden	275,805	0	0	0	0	7,807	10,736	3,855	104,284	126,682	18,196	(26,434)	(8,238)	0	(8,238)

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

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As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4216 City of Pretty Prairie	\$ 120,511	\$ 0	\$ 0	\$ 20,673	\$ 20,673	\$ 3,411	\$ 4,691	\$ 1,684	\$ 5,365	\$ 15,151	\$ 7,951	\$ 2,966	\$ 10,917	\$ 0	\$ 10,917
4219 City of Severy	21,022	0	0	0	0	595	818	294	1,275	2,982	1,387	(321)	1,066	0	1,066
4221 Mission Twp Shawnee Co	556,035	0	0	75,408	75,408	15,740	21,644	7,771	0	45,155	36,684	17,573	54,257	0	54,257
4228 Johnston Public Library	62,855	0	0	2,593	2,593	1,779	2,447	878	0	5,104	4,147	599	4,746	0	4,746
4236 Sedgwick County Extension Council	127,483	0	0	1,913	1,913	3,609	4,963	1,782	5,056	15,410	8,411	(918)	7,493	0	7,493
4237 Seward County Conservation District	22,768	0	0	219	219	645	886	318	258	2,107	1,502	3	1,505	0	1,505
4238 Winfield Recreation Commission	188,816	0	0	3,335	3,335	5,345	7,350	2,639	0	15,334	12,457	744	13,201	0	13,201
4254 City of Fairway	493,127	0	0	42,805	42,805	13,959	19,195	6,892	9,292	49,338	32,534	6,618	39,152	0	39,152
4258 Center Twp Russell County	53,979	0	0	2,194	2,194	1,528	2,102	754	0	4,384	3,561	494	4,055	0	4,055
4272 Kingman Recreation Commission	74,502	0	0	662	662	2,109	2,900	1,041	0	6,050	4,915	165	5,080	0	5,080
4273 Parsons Recreation Commission	89,825	0	0	5,022	5,022	2,543	3,497	1,255	0	7,295	5,926	1,078	7,004	0	7,004
4274 Stevens County Extension Council	29,491	0	0	435	435	835	1,147	412	0	2,394	1,946	105	2,051	0	2,051
4275 City of Hardtner	29,570	0	0	13,365	13,365	837	1,151	413	0	2,401	1,951	2,860	4,811	0	4,811
4276 City of Hartford	47,453	0	0	3,816	3,816	1,343	1,847	663	2,575	6,428	3,131	454	3,585	0	3,585
4279 City of Victoria	143,857	0	0	0	0	4,072	5,600	2,011	9,513	21,196	9,491	(2,359)	7,132	0	7,132
4299 Wilson County Extension Council	21,823	0	0	0	0	618	849	305	666	2,438	1,440	(156)	1,284	0	1,284
4305 Elwood Twp Barber County	52,115	0	0	9,654	9,654	1,475	2,029	728	0	4,232	3,438	2,185	5,623	0	5,623
4312 Graham County Public Library	52,614	0	0	1,862	1,862	1,489	2,048	735	0	4,272	3,471	395	3,866	0	3,866
4316 Brown County Conservation District	24,357	0	0	2,807	2,807	689	948	340	2,074	4,051	1,607	297	1,904	0	1,904
4317 Ellsworth County Conservation Dist	27,141	0	0	528	528	768	1,056	379	0	2,203	1,791	117	1,908	0	1,908
4346 Ellsworth County Extension Council	0	0	0	0	0	0	0	0	15,989	15,989	0	(3,722)	(3,722)	0	(3,722)
4348 Stevens County Conservation Dist	36,791	0	0	1,325	1,325	1,041	1,433	514	0	2,988	2,427	304	2,731	0	2,731
4353 City of Highland	170,906	0	0	25,934	25,934	4,838	6,653	2,389	0	13,880	11,275	5,844	17,119	0	17,119
4355 City of Linn	27,810	0	0	380	380	787	1,083	389	625	2,884	1,835	(33)	1,802	0	1,802
4356 City of Nortonville	68,436	0	0	393	393	1,937	2,664	956	469	6,026	4,515	(40)	4,475	0	4,475
4358 City of Potwin	67,504	0	0	7,838	7,838	1,911	2,628	943	0	5,482	4,454	1,763	6,217	0	6,217
4360 City of Towanda	181,345	0	0	3,826	3,826	5,133	7,059	2,534	1,349	16,075	11,964	717	12,681	0	12,681
4362 City of Valley Center	1,446,791	0	0	71,587	71,587	40,956	56,318	20,221	21,089	138,584	95,452	9,614	105,066	0	105,066
4369 Silver Lake Twp Shawnee Co	63,656	0	0	41,700	41,700	1,802	2,478	890	0	5,170	4,200	8,971	13,171	0	13,171
4372 Horton Public Library	19,459	0	0	520	520	551	757	272	258	1,838	1,284	82	1,366	0	1,366
4373 Labette County Conservation Dist	19,564	0	0	4,117	4,117	554	762	273	0	1,589	1,291	920	2,211	0	2,211
4375 City of McLouth	174,504	0	0	0	0	4,940	6,793	2,439	21,310	35,482	11,513	(5,055)	6,458	0	6,458
4385 Geary County Extension Council	43,737	0	0	0	0	1,238	1,703	611	3,601	7,153	2,886	(817)	2,069	0	2,069
4386 City of Mullinville	32,590	0	0	9,365	9,365	923	1,269	455	0	2,647	2,150	2,407	4,557	0	4,557
4388 Bonner Springs City Library	215,287	0	0	5,594	5,594	6,094	8,381	3,009	295	17,779	14,204	1,403	15,607	0	15,607

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4395 City of Leon	\$ 111,779	\$ 0	\$ 0	\$ 17,397	\$ 17,397	\$ 3,164	\$ 4,352	\$ 1,562	\$ 2,668	\$ 11,746	\$ 7,375	\$ 2,980	\$ 10,355	\$ 0	\$ 10,355
4404 Osage County Conservation District	53,375	0	0	1,957	1,957	1,511	2,077	746	5,018	9,352	3,521	(548)	2,973	0	2,973
4419 Kiowa County Library	43,042	0	0	570	570	1,218	1,675	602	159	3,654	2,840	115	2,955	0	2,955
4432 Attica Hospital District 1	1,202,328	0	0	120,597	120,597	34,035	46,803	16,804	0	97,642	79,324	27,572	106,896	0	106,896
4434 City of Galena	3,137,532	0	0	2,077,700	2,077,700	88,817	122,133	43,850	212,615	467,415	206,998	498,951	705,949	0	705,949
4435 City of South Hutchinson	868,067	0	0	46,547	46,547	24,573	33,791	12,132	42,438	112,934	57,271	(1,269)	56,002	0	56,002
4454 Logan County Hospital	5,285,265	0	0	308,835	308,835	149,615	205,737	73,867	0	429,219	348,695	79,529	428,224	0	428,224
4458 Hospital Dist 1 of Rice County	4,851,055	0	0	85,303	85,303	137,323	188,835	67,799	378,022	771,979	320,048	(80,924)	239,124	0	239,124
4459 Comanche County Conservation Dist	11,673	0	0	0	0	330	454	163	5,912	6,859	770	(1,315)	(545)	0	(545)
4467 Wallace Co Conservation Dist	15,927	0	0	1,231	1,231	451	620	223	0	1,294	1,051	270	1,321	0	1,321
4468 USD 353 Recreation Comm	158,642	0	0	5,196	5,196	4,491	6,175	2,217	0	12,883	10,466	1,225	11,691	0	11,691
4476 Johnson Co Consolidated Fire Dist No 2	98,557	0	0	19,603	19,603	2,790	3,836	1,377	0	8,003	6,502	4,571	11,073	0	11,073
4480 Riverside Twp Sedgwick County	74,633	0	0	5,923	5,923	2,113	2,905	1,043	0	6,061	4,924	1,404	6,328	0	6,328
4484 Brown County Extension Council	19,827	0	0	1,119	1,119	561	772	277	1,080	2,690	1,308	65	1,373	0	1,373
4485 Kingman County Extension Council	46,364	0	0	2,525	2,525	1,312	1,805	648	0	3,765	3,059	575	3,634	0	3,634
4490 Lakin Cemetery District 1 & 2	34,979	0	0	553	553	990	1,361	489	0	2,840	2,308	133	2,441	0	2,441
4496 City of Colwich	192,413	0	0	0	0	5,447	7,490	2,689	52,566	68,192	12,694	(13,068)	(374)	0	(374)
4505 Trego County Conservation Dist	29,360	0	0	4,081	4,081	831	1,143	410	0	2,384	1,937	915	2,852	0	2,852
4518 Rush County Conservation Dist	44,670	0	0	3,557	3,557	1,265	1,739	624	16,526	20,154	2,947	(2,563)	384	0	384
4529 Phillips County Conservation District	27,797	0	0	7,382	7,382	787	1,082	388	0	2,257	1,834	1,827	3,661	0	3,661
4534 Clark County Extension Council	16,846	0	0	453	453	477	656	235	0	1,368	1,111	115	1,226	0	1,226
4543 City of Conway Springs	177,156	0	0	31,089	31,089	5,015	6,896	2,476	19,940	34,327	11,688	1,353	13,041	0	13,041
4557 Clark County Conservation District	20,444	0	0	1,599	1,599	579	795	286	479	2,139	1,349	317	1,666	0	1,666
4558 City of Prairie Village	2,381,613	0	0	73,906	73,906	67,418	92,709	33,286	35,226	228,639	157,127	6,404	163,531	0	163,531
4561 City of Rexford	21,770	0	0	0	0	616	848	304	394	2,162	1,436	(86)	1,350	0	1,350
4565 Hospital Dist 1 of Dickinson County	9,857,928	0	0	147,236	147,236	279,057	383,735	137,776	125,386	925,954	650,376	12,036	662,412	0	662,412
4573 Woodson County Conservation District	19,617	0	0	12	12	555	763	274	330	1,922	1,294	(83)	1,211	0	1,211
4583 City of Overland Park	20,771,491	0	0	322,497	322,497	587,998	808,563	290,305	106,675	1,793,541	1,370,397	61,870	1,432,267	0	1,432,267
4589 Wilson County Conservation Dist	55,516	0	0	15,395	15,395	1,572	2,161	776	4,048	8,557	3,663	3,174	6,837	0	6,837
4591 City of Wathena	244,594	0	0	0	0	6,924	9,521	3,418	39,828	59,691	16,137	(10,159)	5,978	0	5,978
4611 City of Maize	937,185	0	0	38,217	38,217	26,530	36,481	13,098	0	76,109	61,831	8,823	70,654	0	70,654
4612 City of Westwood	269,607	0	0	11,512	11,512	7,632	10,495	3,768	0	21,895	17,787	2,823	20,610	0	20,610
4614 Franklin County Conservation Dist	35,387	0	0	217	217	1,002	1,377	495	0	2,874	2,335	52	2,387	0	2,387
4632 Cowley County Extension Council	21,665	0	0	3,157	3,157	613	843	303	0	1,759	1,429	786	2,215	0	2,215
4640 Arkansas City Recreation Commission	222,311	0	0	3,607	3,607	6,293	8,654	3,107	5,504	23,558	14,667	(678)	13,989	0	13,989

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4646 Coffeyville Recreation Commission	\$ 208,157	\$ 0	\$ 0	\$ 37,086	\$ 37,086	\$ 5,892	\$ 8,103	\$ 2,909	\$ 0	\$ 16,904	\$ 13,733	\$ 8,752	\$ 22,485	\$ 0	\$ 22,485
4650 Stafford County Extension Council	19,065	0	0	454	454	540	743	266	2,607	4,156	1,258	(587)	671	0	671
4655 Kiowa County Conservation Dist	67,963	0	0	5,129	5,129	1,924	2,646	950	0	5,520	4,484	1,225	5,709	0	5,709
4797 City of Pawnee Rock	21,429	0	0	12,906	12,906	607	834	299	6,694	8,434	1,414	977	2,391	0	2,391
4805 Doniphan County Extension Council	25,670	0	0	193	193	727	999	359	0	2,085	1,694	41	1,735	0	1,735
4806 Kearny County Extension Council	22,637	0	0	0	0	641	881	316	238	2,076	1,493	(55)	1,438	0	1,438
4808 Johnson Co Park & Recreation Dist	6,725,609	0	0	157,603	157,603	190,388	261,805	93,998	0	546,191	443,721	33,571	477,292	0	477,292
4809 City of Edwardsville	397,472	0	0	55,854	55,854	11,252	15,472	5,555	0	32,279	26,223	13,245	39,468	0	39,468
4810 City of Goddard	598,919	0	0	73,162	73,162	16,954	23,313	8,371	0	48,638	39,514	18,304	57,818	0	57,818
4815 Grant County Library	148,505	0	0	0	0	4,204	5,781	2,076	22,848	34,909	9,798	(5,815)	3,983	0	3,983
4817 Russell County Extension Council	0	0	0	0	0	0	0	0	24,472	24,472	0	(5,996)	(5,996)	0	(5,996)
4822 Kansas Turnpike Authority	14,751,630	0	0	0	0	417,588	574,230	206,170	661,286	1,859,274	973,238	(145,194)	828,044	7,801	835,845
4824 Meade County Conservation Dist	17,030	0	0	0	0	482	663	238	4,390	5,773	1,124	(967)	157	0	157
4837 City of Hanston	16,124	0	0	2,637	2,637	456	628	225	12,577	13,886	1,064	(2,735)	(1,671)	0	(1,671)
4838 City of Mission Hills	427,567	0	0	36,107	36,107	12,104	16,643	5,976	0	34,723	28,209	9,053	37,262	0	37,262
4848 Harper Hospital Dist 5	3,221,843	0	0	287,825	287,825	91,204	125,415	45,029	0	261,648	212,561	67,849	280,410	0	280,410
4850 The Guidance Center	4,599,449	0	0	173,119	173,119	130,201	179,041	64,282	0	373,524	303,448	41,594	345,042	0	345,042
4851 Wyandotte County Extension Council	42,017	0	0	0	0	1,189	1,636	587	17,383	20,795	2,772	(4,176)	(1,404)	0	(1,404)
4853 North Edwards Co Cemetery District	26,208	0	0	2,141	2,141	742	1,020	366	0	2,128	1,729	495	2,224	0	2,224
4859 Geary Community Hospital	14,801,907	0	0	209,546	209,546	419,011	576,187	206,873	517,858	1,719,929	976,555	(54,629)	921,926	0	921,926
4860 Clearwater Public Library	30,423	0	0	2,589	2,589	861	1,184	425	4,662	7,132	2,007	(309)	1,698	0	1,698
4863 Chanute Recreation & Parks Commission	162,712	0	0	43,836	43,836	4,606	6,334	2,274	0	13,214	10,735	10,376	21,111	0	21,111
4867 Greenwood County Conservation Dist	16,492	0	0	0	0	467	642	230	6,307	7,646	1,088	(1,531)	(443)	0	(443)
4873 City of Kechi	416,773	0	0	44,572	44,572	11,798	16,223	5,825	1,139	34,985	27,497	9,125	36,622	0	36,622
4878 Stanton County Conservation Dist	24,698	0	0	829	829	699	962	345	172	2,178	1,629	181	1,810	0	1,810
4879 Marshall County Extension Council	22,545	0	0	4,174	4,174	638	877	315	0	1,830	1,487	1,085	2,572	0	2,572
4880 Marion Co Conservation Dist	29,530	0	0	8,002	8,002	836	1,149	413	12,391	14,789	1,948	(525)	1,423	0	1,423
4887 Harvey County Extension Council	53,953	0	0	130	130	1,527	2,100	754	1,484	5,865	3,560	(280)	3,280	0	3,280
4889 Haskell County Conservation Dist	21,074	0	0	1,743	1,743	597	821	295	3,887	5,600	1,390	(649)	741	0	741
4891 Twin Caney Watershed Jt Dist 34	22,860	0	0	0	0	647	890	319	2,502	4,358	1,508	(572)	936	0	936
4893 Bourbon County Conservation Dist	53,231	0	0	2,527	2,527	1,507	2,072	744	6,373	10,696	3,512	(1,135)	2,377	0	2,377
4894 Butler County Conservation Dist	32,156	0	0	4,207	4,207	910	1,251	449	0	2,610	2,122	1,052	3,174	0	3,174
4895 Mitchell County Conservation Dist	17,779	0	0	258	258	503	692	248	101	1,544	1,173	28	1,201	0	1,201
4896 Morris County Conservation District	52,062	0	0	24,701	24,701	1,474	2,027	728	0	4,229	3,435	5,411	8,846	0	8,846
4897 Nemaha County Conservation District	24,803	0	0	0	0	702	966	347	10,359	12,374	1,636	(2,490)	(854)	0	(854)

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4899 Wabaunsee County Conservation District	\$ 30,528	\$ 0	\$ 0	\$ 49	\$ 49	\$ 864	\$ 1,188	\$ 427	\$ 120	\$ 2,599	\$ 2,014	\$ (21)	\$ 1,993	\$ 0	\$ 1,993
4900 Washington County Conservation Dist	27,036	0	0	503	503	765	1,052	378	7,213	9,408	1,784	(1,782)	2	0	2
4911 Marshall County Conservation Dist	44,972	0	0	0	0	1,273	1,750	629	4,113	7,765	2,967	(899)	2,068	0	2,068
4913 Southwest Medical Center	13,515,032	0	0	942,542	942,542	382,582	526,094	188,888	0	1,097,564	891,653	214,546	1,106,199	0	1,106,199
4914 Cowley Co Conservation District	55,949	0	0	23,016	23,016	1,584	2,178	782	1,109	5,653	3,691	4,576	8,267	0	8,267
4917 Osborne County Conservation Dist	20,733	0	0	1,483	1,483	587	807	290	0	1,684	1,368	325	1,693	0	1,693
4919 Ottawa County Conservation District	17,884	0	0	771	771	506	696	250	0	1,452	1,180	166	1,346	0	1,346
4920 Cloud Co Conservation District	16,754	0	0	310	310	474	652	234	1,608	2,968	1,105	(259)	846	0	846
4925 Pawnee County Conservation District	29,268	0	0	2,181	2,181	829	1,139	409	0	2,377	1,931	567	2,498	0	2,498
4926 Rawlins County Conservation Dist	21,271	0	0	1,239	1,239	602	828	297	3,141	4,868	1,403	(340)	1,063	0	1,063
4927 Republic County Conservation Dist	28,519	0	0	414	414	807	1,110	399	0	2,316	1,882	97	1,979	0	1,979
4928 Smith County Conservation District	18,054	0	0	0	0	511	703	252	3,685	5,151	1,191	(789)	402	0	402
4932 Crawford County Conservation Dist	24,620	0	0	750	750	697	959	344	0	2,000	1,624	177	1,801	0	1,801
4933 Hodgeman County Conservation Dist	19,788	0	0	2,538	2,538	560	771	277	173	1,781	1,305	628	1,933	0	1,933
4935 Wyandotte County Conservation District	11,397	0	0	0	0	323	443	159	20,076	21,001	752	(4,417)	(3,665)	0	(3,665)
4936 Hays Recreation Commission	340,709	0	0	51,262	51,262	9,645	13,262	4,762	0	27,669	22,478	12,241	34,719	0	34,719
4943 Pottawatomie Wabaunsee Regional Library	218,884	0	0	21,708	21,708	6,196	8,520	3,059	0	17,775	14,441	4,919	19,360	0	19,360
4944 Riley County Conservation District	61,175	0	0	24,046	24,046	1,732	2,381	855	6,553	11,521	4,036	3,368	7,404	0	7,404
4945 Sumner County Conservation District	22,007	0	0	2,248	2,248	623	856	308	0	1,787	1,452	512	1,964	0	1,964
4949 Pottawatomie County Extension Council	55,883	0	0	2,057	2,057	1,582	2,175	781	37	4,575	3,687	531	4,218	0	4,218
4951 Chautauqua County Conservation Dist	13,235	0	0	1,019	1,019	375	515	185	0	1,075	873	240	1,113	0	1,113
4953 Central Kansas Mental Health Center	3,220,963	0	0	220,037	220,037	91,179	125,381	45,017	15,174	276,751	212,503	42,547	255,050	0	255,050
4961 Hamilton County Hospital	2,649,605	0	0	99,142	99,142	75,005	103,140	37,031	0	215,176	174,807	24,515	199,322	0	199,322
4967 Sheridan County Public Library	47,913	0	0	9,102	9,102	1,356	1,865	670	1,239	5,130	3,161	2,120	5,281	0	5,281
4969 Leavenworth County Conservation District	0	0	0	0	0	0	0	0	9,253	9,253	0	(2,419)	(2,419)	0	(2,419)
4970 Linn County Conservation District	28,480	0	0	2,589	2,589	806	1,109	398	0	2,313	1,879	577	2,456	0	2,456
4971 Hamilton County Conservation Dist	26,602	0	0	456	456	753	1,035	372	0	2,160	1,755	110	1,865	0	1,865
4972 Pottawatomie County Conservation Dist	54,833	0	0	0	0	1,552	2,134	766	21,691	26,143	3,618	(4,684)	(1,066)	0	(1,066)
4973 City of Sylvania	38,170	0	0	0	0	1,081	1,486	533	2,439	5,539	2,518	(573)	1,945	0	1,945
5051 Lincoln Co Conservation Dist	51,655	0	0	3,318	3,318	1,462	2,011	722	1,608	5,803	3,408	528	3,936	0	3,936
5052 Sumner County Hospital District 1	1,014,261	0	0	0	0	28,712	39,481	14,175	130,079	212,447	66,916	(29,778)	37,138	0	37,138
5053 Jefferson County Conservation Dist	57,511	0	0	9,415	9,415	1,628	2,239	804	0	4,671	3,794	2,269	6,063	0	6,063
5225 City of Milford	52,364	0	0	6,874	6,874	1,482	2,038	732	1,521	5,773	3,455	1,477	4,932	0	4,932
5242 City of Lansing	1,445,570	0	0	0	0	40,921	56,271	20,203	61,494	178,889	95,371	(13,209)	82,162	0	82,162
5247 Barber County Conservation Dist	28,519	0	0	0	0	807	1,110	399	5,269	7,585	1,882	(1,351)	531	0	531

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5252 City of Grinnell	\$ 27,259	\$ 0	\$ 0	\$ 139	\$ 139	\$ 772	\$ 1,061	\$ 381	\$ 24	\$ 2,238	\$ 1,798	\$ 32	\$ 1,830	\$ 0	\$ 1,830
5257 Ford Co Extension Council	37,566	0	0	111	111	1,063	1,462	525	219	3,269	2,478	(35)	2,443	0	2,443
5259 Reno County Conservation Dist	89,760	0	0	245	245	2,541	3,494	1,254	1,957	9,246	5,922	(461)	5,461	0	5,461
5311 SE Kansas Library System	435,156	0	0	2,706	2,706	12,318	16,939	6,082	5,201	40,540	28,709	(391)	28,318	0	28,318
5327 NW Kansas Library System	236,899	0	0	24,882	24,882	6,706	9,221	3,311	0	19,238	15,629	5,962	21,591	0	21,591
5336 Central Kansas Library System	596,122	0	0	29,170	29,170	16,875	23,205	8,331	0	48,411	39,329	7,151	46,480	0	46,480
5339 City of Goessel	51,892	0	0	1,060	1,060	1,469	2,020	725	1,558	5,772	3,424	(52)	3,372	0	3,372
5349 Salina Airport Authority	545,977	0	0	0	0	15,455	21,253	7,631	69,390	113,729	36,021	(16,867)	19,154	0	19,154
5350 Stevens County Library	131,331	0	0	0	0	3,718	5,112	1,835	17,883	28,548	8,665	(4,299)	4,366	0	4,366
5352 Atchison County Extension Council	15,848	0	0	2,589	2,589	449	617	221	3,197	4,484	1,046	(290)	756	0	756
5353 McPherson County Conservation Dist	31,342	0	0	1,657	1,657	887	1,220	438	201	2,746	2,068	298	2,366	0	2,366
5354 Atchison Public Library	193,346	0	0	0	0	5,473	7,527	2,702	39,234	54,936	12,756	(8,794)	3,962	0	3,962
5355 Strother Field Commission	138,093	0	0	6,734	6,734	3,909	5,376	1,930	0	11,215	9,111	1,725	10,836	0	10,836
5356 Scott County Library	48,018	0	0	269	269	1,359	1,869	671	846	4,745	3,168	(108)	3,060	0	3,060
5357 Marion County Extension Council	27,154	0	0	1,148	1,148	769	1,057	380	1,632	3,838	1,791	(44)	1,747	0	1,747
5363 Allen County Conservation District	18,803	0	0	784	784	532	732	263	909	2,436	1,241	(72)	1,169	0	1,169
5369 Ness County Conservation Dist	36,096	0	0	0	0	1,022	1,405	504	9,125	12,056	2,381	(2,033)	348	0	348
5371 Southwest Guidance Center	858,350	0	0	60,350	60,350	24,298	33,412	11,996	0	69,706	56,630	13,193	69,823	0	69,823
5380 Kearny County Library	108,471	0	0	2,036	2,036	3,071	4,223	1,516	770	9,580	7,156	230	7,386	0	7,386
5381 Wellsville City Library	38,892	0	0	307	307	1,101	1,514	544	599	3,758	2,566	(92)	2,474	0	2,474
5384 Cherokee County Conservation Dist	12,592	0	0	0	0	356	490	176	589	1,611	831	(141)	690	0	690
5389 City of Edgerton	461,062	0	0	45,619	45,619	13,052	17,948	6,444	0	37,444	30,419	10,923	41,342	0	41,342
5390 Independence Recreation Commission	196,720	0	0	10,315	10,315	5,569	7,658	2,749	0	15,976	12,979	2,623	15,602	0	15,602
5391 Neosho County Conservation District	20,431	0	0	349	349	578	796	286	246	1,906	1,348	40	1,388	0	1,388
5408 NE Kansas Library System	408,790	0	0	27,452	27,452	11,572	15,913	5,713	40,057	73,255	26,970	(1,282)	25,688	0	25,688
5413 Library Dist 1 Miami County	205,176	0	0	16,295	16,295	5,808	7,987	2,868	773	17,436	13,536	4,102	17,638	0	17,638
5414 Southwest Kansas Library System	273,192	0	0	7,658	7,658	7,733	10,634	3,818	0	22,185	18,024	1,798	19,822	0	19,822
5421 City of Grandview Plaza	416,104	0	0	32,162	32,162	11,779	16,198	5,816	0	33,793	27,452	7,172	34,624	0	34,624
5427 Lyon County Conservation District	26,497	0	0	0	0	750	1,031	370	17,083	19,234	1,748	(4,261)	(2,513)	0	(2,513)
5433 Riley County Extension Council	101,656	0	0	2,360	2,360	2,878	3,957	1,421	0	8,256	6,707	577	7,284	0	7,284
5438 City of Holcomb	251,514	0	0	5,405	5,405	7,120	9,791	3,515	13,777	34,203	16,594	(1,498)	15,096	0	15,096
5440 Newton Recreation Comm	449,009	0	0	15,585	15,585	12,710	17,479	6,275	0	36,464	29,623	3,676	33,299	0	33,299
5441 Southeast Kansas Mental Health Center	3,188,321	0	0	256,201	256,201	90,255	124,111	44,560	0	258,926	210,349	54,667	265,016	0	265,016
5446 Saline County/City Building Authority	248,809	0	0	8,474	8,474	7,043	9,685	3,477	0	20,205	16,415	2,044	18,459	0	18,459
5454 RWD 2 Miami Co	387,164	0	0	13,287	13,287	10,960	15,071	5,411	0	31,442	25,543	3,240	28,783	0	28,783

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5463 City of Leonardville	\$ 47,769	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,352	\$ 1,860	\$ 668	\$ 678	\$ 4,558	\$ 3,152	\$ (159)	\$ 2,993	\$ 0	\$ 2,993
5466 Grant County Cemetery District	0	0	0	0	0	0	0	0	5,694	5,694	0	(1,491)	(1,491)	0	(1,491)
5470 Pawnee Watershed District 81	37,172	0	0	0	0	1,052	1,446	520	9,745	12,763	2,452	(2,319)	133	0	133
5471 City of Walton	22,099	0	0	5,675	5,675	626	860	309	27,100	28,895	1,458	(4,245)	(2,787)	0	(2,787)
5472 Grant County Conservation Dist	19,525	0	0	0	0	553	760	273	2,291	3,877	1,288	(501)	787	0	787
5475 North East Animal Control Commission	69,657	0	0	964	964	1,972	2,711	974	0	5,657	4,596	226	4,822	0	4,822
5478 RWD 3 Miami Co	50,644	0	0	1,480	1,480	1,434	1,971	708	0	4,113	3,341	371	3,712	0	3,712
5479 Wyandotte County Law Library	19,788	0	0	0	0	560	771	277	25,298	26,906	1,305	(5,780)	(4,475)	0	(4,475)
5489 Sumner County Extension Council	21,915	0	0	2,772	2,772	620	853	306	2,037	3,816	1,446	52	1,498	0	1,498
5494 Pratt County Conservation Dist	23,727	0	0	469	469	672	924	332	172	2,100	1,565	87	1,652	0	1,652
5497 Morton County Library	120,025	0	0	0	0	3,398	4,672	1,677	9,095	18,842	7,919	(2,301)	5,618	0	5,618
5498 Kingman County Conservation Dist	35,570	0	0	1,376	1,376	1,007	1,385	497	0	2,889	2,347	321	2,668	0	2,668
5501 Wakarusa Watershed Dist 35	44,420	0	0	4,629	4,629	1,257	1,729	621	0	3,607	2,931	1,102	4,033	0	4,033
5505 Cherokee County Extension Council	24,199	0	0	135	135	685	942	338	200	2,165	1,597	(23)	1,574	0	1,574
5506 Sek Multi County Health Dept	259,313	0	0	43,121	43,121	7,341	10,094	3,624	0	21,059	17,108	9,551	26,659	0	26,659
5508 Hays Public Library	352,185	0	0	0	0	9,970	13,710	4,922	109,808	138,410	23,235	(26,124)	(2,889)	0	(2,889)
5511 Sabetha Cemetery Association	14,194	0	0	0	0	402	553	198	434	1,587	936	(101)	835	0	835
5512 City of Rose Hill	839,784	0	0	12,409	12,409	23,773	32,689	11,737	40,462	108,661	55,405	(5,306)	50,099	0	50,099
5513 Thomas County Extension Council	18,422	0	0	1,160	1,160	521	718	257	1,006	2,502	1,215	90	1,305	0	1,305
5518 Plainville Memorial Library	35,925	0	0	626	626	1,017	1,398	502	0	2,917	2,370	159	2,529	0	2,529
5520 Rice County Extension Council	21,389	0	0	754	754	605	833	299	0	1,737	1,411	164	1,575	0	1,575
5521 Pottawatomie Creek Watershed Dist 90	42,070	0	0	159	159	1,191	1,638	588	599	4,016	2,776	(123)	2,653	0	2,653
5523 Elk County Conservation District	13,235	0	0	1,019	1,019	375	515	185	0	1,075	873	240	1,113	0	1,113
5532 Eureka Carnegie Library	38,958	0	0	13,527	13,527	1,103	1,517	544	7,950	11,114	2,570	1,860	4,430	0	4,430
5536 NE Kansas Multi County Board of Health	567,839	0	0	0	0	16,074	22,104	7,936	44,778	90,892	37,463	(10,294)	27,169	0	27,169
5537 Douglas County Extension Council	90,259	0	0	876	876	2,555	3,513	1,261	0	7,329	5,955	206	6,161	0	6,161
5543 City of Lake Quivira	33,680	0	0	1,393	1,393	953	1,311	471	0	2,735	2,222	328	2,550	0	2,550
5544 City of Silver Lake	157,014	0	0	310	310	4,445	6,112	2,194	16,931	29,682	10,359	(3,498)	6,861	0	6,861
5546 City of Buffalo	15,665	0	0	0	0	443	610	219	5,778	7,050	1,033	(1,508)	(475)	0	(475)
5549 South Central Kansas Library System	408,252	0	0	53,465	53,465	11,557	15,892	5,706	65,167	98,322	26,934	(5,755)	21,179	0	21,179
5551 SE Kansas Regional Planning Commission	114,721	0	0	0	0	3,248	4,465	1,603	65,063	74,379	7,569	(16,218)	(8,649)	0	(8,649)
5553 Riley County Law Enforcement Agency	3,398,972	0	0	31,159	31,159	96,218	132,310	47,504	56,289	332,321	224,247	(3,743)	220,504	6,609	227,113
5555 Wet Walnut Creek Watershed Jt Dist 58	97,520	0	0	5,619	5,619	2,761	3,797	1,363	22,508	30,429	6,434	(4,704)	1,730	0	1,730
5556 City of Garden Plain	248,874	0	0	51,688	51,688	7,045	9,687	3,478	0	20,210	16,419	12,046	28,465	0	28,465
5561 Barber County Extension Council	20,011	0	0	0	0	566	779	280	256	1,881	1,320	(66)	1,254	0	1,254

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5564 City of Hoyt	\$ 45,917	\$ 0	\$ 0	\$ 41,309	\$ 41,309	\$ 1,300	\$ 1,788	\$ 642	\$ 4,096	\$ 7,826	\$ 3,029	\$ 7,661	\$ 10,690	\$ 0	\$ 10,690
5570 RWD 9 Leavenworth County	40,599	0	0	0	0	1,149	1,580	567	662	3,958	2,679	(140)	2,539	0	2,539
5573 Scott County Conservation District	29,662	0	0	12,343	12,343	840	1,155	415	0	2,410	1,957	2,709	4,666	0	4,666
5585 Miami County Conservation Dist	31,592	0	0	6,355	6,355	894	1,230	442	9,141	11,707	2,084	(269)	1,815	0	1,815
5586 Linn County Extension Council	0	0	0	1,588	1,588	0	0	0	14,735	14,735	0	(2,699)	(2,699)	0	(2,699)
5598 Wichita County Conservation Dist	18,343	0	0	0	0	519	714	256	283	1,772	1,210	(68)	1,142	0	1,142
5605 Kansas Association of Counties	333,382	0	0	40,574	40,574	9,437	12,977	4,659	0	27,073	21,995	8,675	30,670	0	30,670
5606 Labette-Hackberry Crk Watershed Dist 96	32,774	0	0	4,797	4,797	928	1,276	458	59	2,721	2,162	998	3,160	0	3,160
5615 Finney Co Conservation District	40,061	0	0	809	809	1,134	1,560	560	1,754	5,008	2,643	(159)	2,484	0	2,484
5617 City of Manter	32,235	0	0	1,758	1,758	913	1,254	451	1,460	4,078	2,127	151	2,278	0	2,278
5620 Dorothy Bramlage Library	391,891	0	0	37,115	37,115	11,094	15,255	5,477	0	31,826	25,855	8,206	34,061	0	34,061
5621 Shawnee Heights Fire District	17,595	0	0	0	0	498	685	246	1,333	2,762	1,161	(323)	838	0	838
5622 Doniphan Co Rural Fire District 2	72,362	0	0	11,298	11,298	2,048	2,817	1,011	0	5,876	4,774	2,573	7,347	0	7,347
5632 Stafford County Conservation Dist	21,153	0	0	7,963	7,963	599	824	296	5,564	7,283	1,396	226	1,622	0	1,622
5635 City of Melvern	76,235	0	0	10,690	10,690	2,158	2,967	1,065	393	6,583	5,030	2,715	7,745	0	7,745
5636 Geary County Conservation District	26,602	0	0	5,645	5,645	753	1,035	372	2,785	4,945	1,755	888	2,643	0	2,643
5641 Hamilton County Extension Council	14,207	0	0	233	233	402	553	199	2,818	3,972	937	(688)	249	0	249
5642 Stafford Recreation Commission	28,598	0	0	968	968	810	1,113	400	2,013	4,336	1,887	(171)	1,716	0	1,716
5643 RWD 3 Marshall Co	44,709	0	0	2,569	2,569	1,266	1,740	625	0	3,631	2,950	615	3,565	0	3,565
5647 Metropolitan Topeka Airport Auth	1,451,334	0	0	101,917	101,917	41,084	56,496	20,284	0	117,864	95,752	24,338	120,090	0	120,090
5648 Dickinson Co Conservation Dist	23,819	0	0	0	0	674	928	333	11,380	13,315	1,571	(2,789)	(1,218)	0	(1,218)
5649 Burlington Recreation Commission	192,912	0	0	1,458	1,458	5,461	7,509	2,696	1,607	17,273	12,727	42	12,769	0	12,769
5654 Harper County Extension Council	22,597	0	0	2,948	2,948	640	880	316	1,571	3,407	1,491	439	1,930	0	1,930
5656 RWD 3 Nemaha Co	88,092	0	0	4,159	4,159	2,494	3,429	1,231	2,508	9,662	5,812	223	6,035	0	6,035
5661 Kansas Municipal Energy Agency	1,256,019	0	0	103,900	103,900	35,555	48,893	17,554	0	102,002	82,866	22,504	105,370	0	105,370
5662 Atchison County Conservation Dist	40,245	0	0	5,514	5,514	1,139	1,567	562	12,012	15,280	2,655	(1,095)	1,560	0	1,560
5665 Holcomb Recreation Commission	223,296	0	0	5,018	5,018	6,321	8,692	3,121	0	18,134	14,732	1,129	15,861	0	15,861
5668 City of Auburn	157,526	0	0	517	517	4,459	6,132	2,202	0	12,793	10,393	120	10,513	0	10,513
5674 RWD 1 Consolidated Shawnee Co	112,449	0	0	540	540	3,183	4,377	1,572	9,991	19,123	7,419	(2,501)	4,918	0	4,918
5675 Derby Recreation Commission	1,214,631	0	0	2,086	2,086	34,384	47,281	16,976	5,773	104,414	80,135	(1,071)	79,064	0	79,064
5676 RWD 2 Mitchell Co	58,417	0	0	0	0	1,654	2,274	816	9,980	14,724	3,854	(2,176)	1,678	0	1,678
5677 South Central Kansas Reg Medical Center	4,962,164	0	0	0	0	140,469	193,160	69,352	583,467	986,448	327,378	(136,645)	190,733	0	190,733
5680 Ellis County Conservation District	56,658	0	0	3,055	3,055	1,604	2,205	792	3,326	7,927	3,738	(225)	3,513	0	3,513
5681 Pratt County Extension Council	36,306	0	0	0	0	1,028	1,413	507	8,107	11,055	2,395	(1,863)	532	0	532
5686 City of Park City	967,950	0	0	0	0	27,401	37,679	13,528	80,423	159,031	63,860	(19,146)	44,714	0	44,714

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5687 City of Bel Aire	\$ 1,002,890	\$ 0	\$ 0	\$ 64,985	\$ 64,985	\$ 28,390	\$ 39,039	\$ 14,017	\$ 0	\$ 81,446	\$ 66,166	\$ 16,577	\$ 82,743	\$ 0	\$ 82,743
5690 Grant County Recreation Comm	364,252	0	0	12,723	12,723	10,311	14,179	5,091	3,556	33,137	24,031	1,759	25,790	0	25,790
5702 City of Meriden	122,888	0	0	6,833	6,833	3,479	4,783	1,717	0	9,979	8,108	1,610	9,718	0	9,718
5704 Highland Cemetery	20,155	0	0	0	0	571	785	282	16,808	18,446	1,330	(3,976)	(2,646)	0	(2,646)
5710 Public Wholesale Water District No 4	169,265	0	0	5,533	5,533	4,792	6,589	2,366	1,579	15,326	11,167	757	11,924	0	11,924
5715 Public Wholesale Water Supply Dist 5	81,842	0	0	2,448	2,448	2,317	3,186	1,144	0	6,647	5,400	573	5,973	0	5,973
5717 Kearny County Conservation District	35,268	0	0	2,058	2,058	998	1,373	493	0	2,864	2,327	479	2,806	0	2,806
5724 Marion County Rural Water District 4	27,377	0	0	8,116	8,116	775	1,066	383	0	2,224	1,806	1,961	3,767	0	3,767
5725 Crawford County RWD 2	28,414	0	0	1,534	1,534	804	1,106	397	381	2,688	1,875	225	2,100	0	2,100
9000 Topeka Metropolitan Transit Authority	2,726,641	0	0	184,594	184,594	77,186	106,138	38,108	56,165	277,597	179,890	24,323	204,213	0	204,213
9035 Coffey County Library	422,262	0	0	0	0	11,953	16,437	5,902	24,700	58,992	27,859	(5,964)	21,895	0	21,895
9036 Colby Housing Authority	163,540	0	0	17,532	17,532	4,629	6,366	2,286	8,412	21,693	10,790	1,505	12,295	0	12,295
9037 McPherson Recreation Commission	287,819	0	0	51,207	51,207	8,148	11,204	4,023	0	23,375	18,989	11,539	30,528	0	30,528
9038 Sedgwick County Conservation District	37,986	0	0	5,546	5,546	1,075	1,479	531	0	3,085	2,506	1,302	3,808	0	3,808
9039 RWD 1 Jackson Co	103,783	0	0	3,783	3,783	2,938	4,040	1,450	0	8,428	6,847	869	7,716	0	7,716
9040 RWD 3 Jackson Co	186,308	0	0	19,571	19,571	5,274	7,253	2,604	0	15,131	12,292	4,662	16,954	0	16,954
9044 Disability Rights Center of Kansas	649,274	0	0	12,685	12,685	18,380	25,274	9,074	30,351	83,079	42,836	(5,263)	37,573	0	37,573
9049 Kearny County Council on Aging	76,682	0	0	1,110	1,110	2,171	2,985	1,072	11,913	18,141	5,059	(2,229)	2,830	0	2,830
9050 USD 208 Recreation Commission	44,197	0	0	12,428	12,428	1,251	1,721	618	15,304	18,894	2,916	(1,380)	1,536	0	1,536
9052 City of Salina Housing Authority	318,111	0	0	3,128	3,128	9,005	12,383	4,446	5,484	31,318	20,987	(775)	20,212	0	20,212
9058 Atwood Public Library	19,591	0	0	0	0	555	763	274	290	1,882	1,292	(76)	1,216	0	1,216
9059 Smoky Hills Public Television	422,236	0	0	0	0	11,953	16,437	5,901	3,256	37,547	27,857	(809)	27,048	0	27,048
9060 USD 303 Recreation Commission	23,595	0	0	6,254	6,254	668	919	330	15,532	17,449	1,557	(1,647)	(90)	0	(90)
9061 Consolidated RWD 1	93,883	0	0	0	0	2,658	3,654	1,312	1,236	8,860	6,194	(295)	5,899	0	5,899
9062 City of Oakley Housing Authority	45,970	0	0	2,297	2,297	1,301	1,789	642	4,417	8,149	3,033	(332)	2,701	0	2,701
9063 City of Hutchinson Housing Authority	0	0	0	0	0	0	0	0	42,577	42,577	0	(9,956)	(9,956)	0	(9,956)
9064 Coffey County Historical Museum	53,100	0	0	8,585	8,585	1,503	2,067	742	0	4,312	3,503	1,924	5,427	0	5,427
9065 Turner Recreation Commission	175,764	0	0	7,153	7,153	4,976	6,842	2,456	18,312	32,586	11,596	(3,282)	8,314	0	8,314
9068 Shawnee County Fire District 1	48,281	0	0	3,654	3,654	1,367	1,879	675	0	3,921	3,185	848	4,033	0	4,033
9069 City of Howard Housing Authority	33,732	0	0	2,662	2,662	955	1,313	471	6,993	9,732	2,225	(1,268)	957	0	957
9071 Russell Recreation Commission	54,912	0	0	3,914	3,914	1,554	2,138	767	0	4,459	3,623	906	4,529	0	4,529
9072 City of Russell Housing Authority	95,261	0	0	1,963	1,963	2,697	3,708	1,331	0	7,736	6,285	453	6,738	0	6,738
9073 City of McFarland	16,466	0	0	2,711	2,711	466	641	230	4,675	6,012	1,086	(651)	435	0	435
9075 Oberlin City Library	19,998	0	0	0	0	566	778	279	5,318	6,941	1,319	(1,142)	177	0	177
9076 Pratt Airport Authority	107,486	0	0	2,579	2,579	3,043	4,184	1,502	0	8,729	7,091	553	7,644	0	7,644

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9078 The Legacy At Park View	\$ 1,738,155	\$ 0	\$ 0	\$ 46,474	\$ 46,474	\$ 49,204	\$ 67,660	\$ 24,293	\$ 112,959	\$ 254,116	\$ 114,675	\$ (19,746)	\$ 94,929	0	\$ 94,929
9079 RWD 1 Elk Co	48,031	0	0	3,545	3,545	1,360	1,870	671	0	3,901	3,169	869	4,038	0	4,038
9080 Ottawa Recreation Commission	239,722	0	0	11,417	11,417	6,786	9,331	3,350	0	19,467	15,816	2,889	18,705	0	18,705
9081 Oberlin Housing Authority	47,664	0	0	332	332	1,349	1,856	666	938	4,809	3,145	(176)	2,969	0	2,969
9082 Fort Scott Housing Authority	195,932	0	0	30,651	30,651	5,546	7,627	2,738	0	15,911	12,927	6,872	19,799	0	19,799
9084 Goddard Public Library	34,310	0	0	7,329	7,329	971	1,336	480	0	2,787	2,264	1,560	3,824	0	3,824
9086 SE Kansas Area Agency on Aging	398,850	0	0	27,960	27,960	11,291	15,526	5,574	74,318	106,709	26,314	(13,544)	12,770	0	12,770
9087 Ulysses Housing Authority	34,008	0	0	0	0	963	1,324	475	191	2,953	2,244	(44)	2,200	0	2,200
9089 Lakin Recreation Commission	128,626	0	0	28,922	28,922	3,641	5,007	1,798	49,995	60,441	8,486	(2,999)	5,487	0	5,487
9090 City of Agra	27,364	0	0	0	0	775	1,065	382	1,989	4,211	1,805	(426)	1,379	0	1,379
9091 City of Chase	50,920	0	0	0	0	1,441	1,982	712	12,209	16,344	3,359	(2,610)	749	0	749
9092 Larned Recreation Comm	37,724	0	0	349	349	1,068	1,468	527	73	3,136	2,489	76	2,565	0	2,565
9093 City of Scammon	35,820	0	0	690	690	1,014	1,394	501	1,583	4,492	2,363	(154)	2,209	0	2,209
9095 Comanche County Hospital	1,693,761	0	0	217,645	217,645	47,947	65,933	23,672	0	137,552	111,746	47,951	159,697	0	159,697
9096 Rossville Community Library	32,563	0	0	1,060	1,060	922	1,268	455	6,613	9,258	2,148	(1,121)	1,027	0	1,027
9097 Edwards County Hospital	2,335,603	0	0	0	0	66,116	90,917	32,643	138,080	327,756	154,091	(33,011)	121,080	0	121,080
9098 Sublette Recreation Commission	68,738	0	0	12,978	12,978	1,946	2,675	961	35,247	40,829	4,535	(4,055)	480	0	480
9100 City of Weir	83,103	0	0	10,781	10,781	2,352	3,235	1,161	0	6,748	5,483	2,664	8,147	0	8,147
9101 Deerfield Recreation Commission	30,712	0	0	2,208	2,208	869	1,195	429	2,060	4,553	2,026	142	2,168	0	2,168
9102 Stanton County Cemetery Board	15,612	0	0	3,961	3,961	442	607	218	0	1,267	1,030	930	1,960	0	1,960
9103 SW Kansas Area Agency on Aging	651,362	0	0	0	0	18,439	25,355	9,104	62,546	115,444	42,974	(14,756)	28,218	0	28,218
9104 Jayhawk Area Agency on Aging	631,233	0	0	0	0	17,869	24,572	8,822	56,198	107,461	41,646	(13,833)	27,813	0	27,813
9105 NW Kansas Area Agency on Aging	542,642	0	0	0	0	15,361	21,123	7,584	17,397	61,465	35,801	(4,084)	31,717	0	31,717
9106 Post Rock Extension District 1	109,665	0	0	11,594	11,594	3,104	4,269	1,533	0	8,906	7,235	2,666	9,901	0	9,901
9108 City of Bronson	58,562	0	0	5,418	5,418	1,658	2,280	818	0	4,756	3,864	1,290	5,154	0	5,154
9109 City of Gridley	46,941	0	0	1,388	1,388	1,329	1,828	656	5,398	9,211	3,097	(777)	2,320	0	2,320
9110 City of Inman	261,125	0	0	28,930	28,930	7,392	10,164	3,650	6,124	27,330	17,228	4,513	21,741	0	21,741
9111 City of New Strawn	100,448	0	0	29,122	29,122	2,843	3,911	1,404	0	8,158	6,627	6,721	13,348	0	13,348
9113 City of Uniontown	59,323	0	0	14,800	14,800	1,679	2,309	829	0	4,817	3,914	3,737	7,651	0	7,651
9114 Erie City Public Library	20,497	0	0	3,246	3,246	580	798	286	1,202	2,866	1,352	596	1,948	0	1,948
9115 Oakley Public Library	55,108	0	0	12,220	12,220	1,560	2,145	770	2,078	6,553	3,636	2,039	5,675	0	5,675
9116 Oswego Public Library	14,509	0	0	690	690	411	564	203	221	1,399	957	133	1,090	0	1,090
9117 Stanton County Public Library	57,748	0	0	0	0	1,635	2,247	807	27,124	31,813	3,810	(6,050)	(2,240)	0	(2,240)
9121 Wichita County Extension Council	18,488	0	0	389	389	523	720	258	0	1,501	1,220	85	1,305	0	1,305
9122 Jewell County Conservation District	26,182	0	0	0	0	741	1,019	366	7,212	9,338	1,727	(1,648)	79	0	79

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9123 Rooks County Conservation District	\$ 30,397	\$ 0	\$ 0	\$ 3,887	\$ 3,887	\$ 860	\$ 1,184	\$ 425	\$ 1,829	\$ 4,298	\$ 2,005	\$ 631	\$ 2,636	\$ 0	\$ 2,636
9124 Russell County Conservation District	29,241	0	0	2,158	2,158	828	1,138	409	3,681	6,056	1,929	(213)	1,716	0	1,716
9125 Saline County Conservation District	24,121	0	0	1,803	1,803	683	939	337	1,588	3,547	1,591	(35)	1,556	0	1,556
9126 Hugoton Recreation Commission	121,995	0	0	2,441	2,441	3,453	4,749	1,705	0	9,907	8,049	565	8,614	0	8,614
9127 Hospital Dist No 6 of Harper County	3,025,332	0	0	295,363	295,363	85,641	117,766	42,282	0	245,689	199,596	71,462	271,058	0	271,058
9128 Johnson County RWD 7	244,397	0	0	779	779	6,918	9,513	3,416	7,104	26,951	16,124	(1,298)	14,826	0	14,826
9129 Jetmore Housing Authority	26,707	0	0	369	369	756	1,040	373	1,067	3,236	1,762	(129)	1,633	0	1,633
9130 Stanton County Health Care Facility	3,116,799	0	0	737,388	737,388	88,230	121,327	43,561	0	253,118	205,631	178,001	383,632	0	383,632
9131 City of Palco	78,980	0	0	22,954	22,954	2,236	3,074	1,104	5,724	12,138	5,211	3,354	8,565	0	8,565
9132 Western Kansas Groundwater Management	139,813	0	0	2,668	2,668	3,958	5,442	1,954	50,338	61,692	9,224	(9,944)	(720)	0	(720)
9134 Tri-Ko Inc	2,870,012	0	0	31,249	31,249	81,244	111,720	40,112	70,672	303,748	189,349	(11,894)	177,455	0	177,455
9135 Mary Cotton Public Library	42,451	0	0	9,372	9,372	1,202	1,653	593	0	3,448	2,801	2,288	5,089	0	5,089
9136 City of Harveyville	41,912	0	0	1,845	1,845	1,186	1,632	586	0	3,404	2,765	435	3,200	0	3,200
9137 SE Kansas Regional Juvenile Detention Center	425,676	0	0	65,276	65,276	12,050	16,570	5,949	0	34,569	28,084	15,214	43,298	0	43,298
9138 City of Greenleaf	35,728	0	0	4,115	4,115	1,011	1,390	499	0	2,900	2,357	907	3,264	0	3,264
9139 Kansas Guardianship Program	320,606	0	0	11,336	11,336	9,076	12,480	4,481	7,093	33,130	21,152	540	21,692	0	21,692
9140 City of Pleasanton	277,656	0	0	0	0	7,860	10,809	3,881	19,652	42,202	18,318	(4,168)	14,150	0	14,150
9141 City of Winchester	79,978	0	0	3,986	3,986	2,264	3,113	1,118	0	6,495	5,277	905	6,182	0	6,182
9142 Wakarusa Township	229,901	0	0	10,710	10,710	6,508	8,949	3,213	3,950	22,620	15,168	1,968	17,136	0	17,136
9144 N C Kansas Reg Juvenile Deten Facility	482,662	0	0	51,281	51,281	13,663	18,789	6,746	0	39,198	31,844	12,505	44,349	0	44,349
9145 Developmental Services of NW Kansas Inc	6,419,249	0	0	0	0	181,716	249,879	89,716	625,246	1,146,557	423,509	(134,969)	288,540	0	288,540
9146 Futures Unlimited Inc	2,343,403	0	0	144,090	144,090	66,337	91,220	32,752	71,870	262,179	154,606	22,526	177,132	0	177,132
9147 C O F Training Services Inc	3,177,120	0	0	193,280	193,280	89,938	123,674	44,404	72,570	330,586	209,610	21,865	231,475	0	231,475
9148 NW Local Environmental Protection Group	62,107	0	0	1,312	1,312	1,758	2,418	868	2,137	7,181	4,098	(282)	3,816	0	3,816
9149 Big Lakes Developmental Center Inc	3,015,432	0	0	0	0	85,361	117,380	42,144	183,508	428,393	198,943	(44,363)	154,580	0	154,580
9150 Multi Community Diversified Service Inc	2,626,889	0	0	0	0	74,362	102,256	36,714	265,978	479,310	173,309	(62,763)	110,546	0	110,546
9151 High Plains Mental Health Center	4,113,452	0	0	98,657	98,657	116,443	160,123	57,490	0	334,056	271,385	22,645	294,030	0	294,030
9152 Arrowhead West Inc	4,651,524	0	0	204,821	204,821	131,675	181,068	65,010	0	377,753	306,884	52,261	359,145	0	359,145
9153 Barton County Extension Council	23,096	0	0	4,736	4,736	654	899	323	0	1,876	1,524	1,172	2,696	0	2,696
9154 NE Kansas Area Agency on Aging Inc	199,268	0	0	0	0	5,641	7,757	2,785	95,476	111,659	13,147	(21,358)	(8,211)	0	(8,211)
9155 City of Onaga	174,333	0	0	31,996	31,996	4,935	6,787	2,436	0	14,158	11,502	7,943	19,445	0	19,445
9156 Central Rush County Ems	34,126	0	0	2,233	2,233	966	1,329	477	0	2,772	2,251	488	2,739	0	2,739
9157 Tri-Valley Developmental Service Inc	2,558,572	0	0	35,346	35,346	72,428	99,596	35,759	137,137	344,920	168,802	(28,427)	140,375	0	140,375
9158 Wyandotte County Fair Association Inc	0	0	0	0	0	0	0	0	27,495	27,495	0	(6,206)	(6,206)	0	(6,206)
9159 Sunflower Extension District 6	80,857	0	0	3,162	3,162	2,289	3,148	1,130	0	6,567	5,335	740	6,075	0	6,075

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9160 Goodland Housing Authority	\$ 93,108	\$ 0	\$ 0	\$ 0	\$ 0	\$ 2,636	\$ 3,625	\$ 1,301	\$ 13,368	\$ 20,930	\$ 6,143	\$ (3,480)	\$ 2,663	\$ 0	\$ 2,663
9161 Medicine Lodge Township	62,580	0	0	945	945	1,772	2,436	875	8,743	13,826	4,129	(2,088)	2,041	0	2,041
9162 NW Kansas Groundwater Mgt Dist 4	189,984	0	0	0	0	5,378	7,395	2,655	15,161	30,589	12,534	(3,924)	8,610	0	8,610
9163 Coldwater-Wilmore Regional Library	23,057	0	0	9,611	9,611	653	898	322	11,177	13,050	1,521	153	1,674	0	1,674
9164 Twin Valley Developmental Services Inc	1,759,624	0	0	0	0	49,811	68,496	24,593	56,294	199,194	116,091	(13,231)	102,860	0	102,860
9166 Scott County Extension Council	25,421	0	0	0	0	720	990	355	177	2,242	1,677	(42)	1,635	0	1,635
9169 Housing Authority City of Iola	215,904	0	0	2,707	2,707	6,112	8,404	3,017	20,280	37,813	14,244	(3,578)	10,666	0	10,666
9170 Plumb Township Wabaunsee Co	16,820	0	0	0	0	476	655	235	545	1,911	1,110	(127)	983	0	983
9171 Training & Evaluation Center Hutchinson	2,269,334	0	0	8,291	8,291	64,240	88,337	31,716	447,510	631,803	149,719	(92,440)	57,279	0	57,279
9172 Nemaha County Training Center Inc	1,037,423	0	0	16,918	16,918	29,367	40,383	14,499	17,004	101,253	68,444	(874)	67,570	0	67,570
9173 Sheltered Living Inc	2,646,651	0	0	0	0	74,921	103,025	36,990	193,164	408,100	174,613	(44,971)	129,642	0	129,642
9174 Starkey Inc	7,894,349	0	0	171,153	171,153	223,473	307,300	110,332	5,140	646,245	520,829	43,718	564,547	0	564,547
9175 Community Living Opportunities Inc	4,742,834	0	0	0	0	134,260	184,622	66,286	752,536	1,137,704	312,908	(185,167)	127,741	0	127,741
9176 City of Grainfield	22,689	0	0	239	239	642	883	317	0	1,842	1,497	55	1,552	0	1,552
9177 City of Cunningham	53,047	0	0	0	0	1,502	2,065	741	20,507	24,815	3,500	(5,087)	(1,587)	0	(1,587)
9178 City of Greeley	31,868	0	0	712	712	902	1,241	445	1,210	3,798	2,102	(166)	1,936	0	1,936
9179 Halstead Public Library	24,948	0	0	2,217	2,217	706	971	349	0	2,026	1,646	537	2,183	0	2,183
9181 Colby Recreation Dept	46,810	0	0	5,015	5,015	1,325	1,822	654	7,497	11,298	3,088	(272)	2,816	0	2,816
9182 City of Whitewater	108,562	0	0	5,496	5,496	3,073	4,226	1,517	10,410	19,226	7,162	(1,563)	5,599	0	5,599
9183 Walnut Creek Extension Dist 2	82,709	0	0	7,717	7,717	2,341	3,220	1,156	0	6,717	5,457	1,748	7,205	0	7,205
9184 SC Kansas Area Agency on Aging	269,949	0	0	31,230	31,230	7,642	10,508	3,773	0	21,923	17,810	7,281	25,091	0	25,091
9185 Rice County Council on Aging	148,164	0	0	1,469	1,469	4,194	5,768	2,071	12,527	24,560	9,775	(2,264)	7,511	0	7,511
9186 Kingman County Council on Aging	124,280	0	0	0	0	3,518	4,838	1,737	6,488	16,581	8,199	(1,627)	6,572	0	6,572
9187 City of Norcatur	9,730	0	0	1,012	1,012	275	379	136	0	790	642	235	877	0	877
9188 Beloit Housing Authority	50,592	0	0	5,206	5,206	1,432	1,970	707	0	4,109	3,338	1,276	4,614	0	4,614
9189 Republic County Historical Society	0	0	0	0	0	0	0	0	11,633	11,633	0	(2,724)	(2,724)	0	(2,724)
9190 Sherman County Conservation District	31,487	0	0	0	0	891	1,226	440	304	2,861	2,077	(68)	2,009	0	2,009
9191 Jackson County Conservation District	43,908	0	0	1,400	1,400	1,243	1,709	614	0	3,566	2,897	326	3,223	0	3,223
9192 Johnson County Extension Council	119,382	0	0	0	0	3,379	4,647	1,668	47,564	57,258	7,876	(11,519)	(3,643)	0	(3,643)
9193 Yates Center Public Library	20,602	0	0	1,288	1,288	583	802	288	629	2,302	1,359	107	1,466	0	1,466
9194 Overbrook Public Library	27,141	0	0	10,563	10,563	768	1,056	379	5,284	7,487	1,791	849	2,640	0	2,640
9195 Franklin County RWD 6	120,354	0	0	5,075	5,075	3,407	4,685	1,682	0	9,774	7,940	1,185	9,125	0	9,125
9196 Public Wholesale Water Supply 11	120,564	0	0	0	0	3,413	4,694	1,685	12,539	22,331	7,954	(2,816)	5,138	0	5,138
9197 Public Wholesale Water Supply 12	131,501	0	0	20,729	20,729	3,723	5,119	1,838	0	10,680	8,676	4,936	13,612	0	13,612
9198 Pawnee Mental Health Services Inc	5,442,187	0	0	0	0	154,057	211,846	76,061	487,607	929,571	359,048	(123,224)	235,824	0	235,824

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9199 Topeka Association for Retarded Citizens	\$ 2,444,402	\$ 0	\$ 0	\$ 0	\$ 0	\$ 69,196	\$ 95,152	\$ 34,163	\$ 400,653	\$ 599,164	\$ 161,269	\$ (93,321)	\$ 67,948	\$ 0	\$ 67,948
9200 North Central Regional Planning Commission	558,818	0	0	10,760	10,760	15,819	21,753	7,810	8,043	53,425	36,868	170	37,038	0	37,038
9201 Coffeyville Regional Medical Center Inc	10,310,587	0	0	0	0	291,871	401,356	144,102	894,341	1,731,670	680,240	(199,720)	480,520	0	480,520
9202 Kansas Public Telecommunications	736,591	0	0	0	0	20,851	28,673	10,295	44,724	104,543	48,597	(11,440)	37,157	0	37,157
9204 Elk County Council on Aging	70,747	0	0	2,381	2,381	2,003	2,754	989	4,256	10,002	4,668	(611)	4,057	0	4,057
9205 City of La Harpe	64,339	0	0	10,310	10,310	1,821	2,504	899	17,041	22,265	4,245	(904)	3,341	0	3,341
9206 City of Offerle	22,348	0	0	7,642	7,642	633	870	312	16,121	17,936	1,474	(1,407)	67	0	67
9207 Wabaunsee County Extension Council	16,334	0	0	3,117	3,117	462	635	228	5,619	6,944	1,078	(372)	706	0	706
9208 Cowley County Council on Aging	143,844	0	0	48,461	48,461	4,072	5,599	2,010	7,213	18,894	9,490	8,358	17,848	0	17,848
9209 McPherson County Council on Aging	63,262	0	0	1,943	1,943	1,791	2,462	884	0	5,137	4,174	497	4,671	0	4,671
9210 Center Twp Reno County	23,517	0	0	0	0	666	916	329	773	2,684	1,552	(163)	1,389	0	1,389
9211 RWD 5 Anderson Co	45,865	0	0	805	805	1,298	1,785	641	0	3,724	3,026	198	3,224	0	3,224
9212 RWD 3 Cowley Co	53,270	0	0	19,782	19,782	1,508	2,073	745	0	4,326	3,514	5,075	8,589	0	8,589
9213 RWD 6 Crawford Co	38,630	0	0	565	565	1,094	1,504	540	0	3,138	2,549	119	2,668	0	2,668
9214 RWD 1 Woodson Co	97,113	0	0	1,326	1,326	2,749	3,780	1,357	0	7,886	6,407	337	6,744	0	6,744
9215 Kansas Bostwick Irrigation District 2	396,894	0	0	9,103	9,103	11,235	15,450	5,547	10,091	42,323	26,185	(716)	25,469	0	25,469
9216 Greeley County Library	38,485	0	0	14,539	14,539	1,089	1,498	538	0	3,125	2,539	3,467	6,006	0	6,006
9217 Haskell Township Library	34,848	0	0	2,041	2,041	986	1,357	487	0	2,830	2,299	476	2,775	0	2,775
9218 City of Kensington	44,197	0	0	4,061	4,061	1,251	1,721	618	0	3,590	2,916	885	3,801	0	3,801
9219 City of Mound Valley	34,454	0	0	1,971	1,971	975	1,341	482	0	2,798	2,273	440	2,713	0	2,713
9220 Kanwaka Township	77,496	0	0	1,326	1,326	2,194	3,017	1,083	1,748	8,042	5,113	(178)	4,935	0	4,935
9221 Lincoln Township Dickinson County	15,008	0	0	10,546	10,546	425	584	210	0	1,219	990	2,645	3,635	0	3,635
9222 Doniphan Co Conservation District	21,560	0	0	3,297	3,297	610	839	301	8,453	10,203	1,422	(924)	498	0	498
9224 Gove County Medical Center	4,189,490	0	0	0	0	118,596	163,082	58,553	222,022	562,253	276,401	(54,090)	222,311	0	222,311
9225 Bird City Housing Authority	27,876	0	0	8,882	8,882	789	1,085	390	7,323	9,587	1,839	(39)	1,800	0	1,800
9226 Scott Recreation Commission	67,294	0	0	12,705	12,705	1,905	2,619	941	0	5,465	4,440	3,134	7,574	0	7,574
9227 Labette Center for Mental Health Service	1,449,128	0	0	127,720	127,720	41,022	56,410	20,253	0	117,685	95,606	28,212	123,818	0	123,818
9228 Cheney Recreation Commission	36,726	0	0	2,818	2,818	1,040	1,429	513	859	3,841	2,423	556	2,979	0	2,979
9229 Douglass Public Library	20,063	0	0	1,818	1,818	568	781	280	1,055	2,684	1,324	253	1,577	0	1,577
9230 Reno Township	46,613	0	0	6,969	6,969	1,320	1,814	651	4,676	8,461	3,075	249	3,324	0	3,324
9231 City of Richmond	86,674	0	0	1,800	1,800	2,454	3,374	1,211	0	7,039	5,718	468	6,186	0	6,186
9233 Iroquois Center for Human Development	867,541	0	0	8,232	8,232	24,558	33,771	12,125	169	70,623	57,236	1,695	58,931	0	58,931
9234 Bert Nash Community Mental Health	4,976,148	0	0	85,177	85,177	140,864	193,705	69,547	0	404,116	328,301	18,589	346,890	0	346,890
9235 City of Elwood	248,979	0	0	8,932	8,932	7,048	9,692	3,480	19,262	39,482	16,426	(1,734)	14,692	0	14,692
9236 City of Elk City	47,178	0	0	0	0	1,336	1,836	659	2,529	6,360	3,113	(602)	2,511	0	2,511

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9237 Park Township	\$ 25,749	\$ 0	\$ 0	\$ 4,616	\$ 4,616	\$ 729	\$ 1,002	\$ 360	\$ 418	\$ 2,509	\$ 1,699	\$ 1,120	\$ 2,819	\$ 0	\$ 2,819
9238 Unified Government of Wyandotte County	46,954,379	0	0	407,795	407,795	1,329,180	1,827,773	656,240	2,330,484	6,143,677	3,097,811	(385,951)	2,711,860	224,380	2,936,240
9239 Creative Community Living Inc	140,850	0	0	0	0	3,987	5,483	1,969	3,467,942	3,479,381	9,293	(748,996)	(739,703)	0	(739,703)
9240 Flint Hills Community Health Center Inc	3,306,994	0	0	747,038	747,038	93,614	128,730	46,219	0	268,563	218,179	166,755	384,934	0	384,934
9242 University of Kansas Hospital Authority	31,798,278	0	0	0	0	900,143	1,237,798	444,416	5,679,710	8,262,067	2,097,889	(1,384,707)	713,182	0	713,182
9243 St Francis Housing Authority	15,809	0	0	3,341	3,341	448	615	221	0	1,284	1,043	714	1,757	0	1,757
9244 Horton Housing Authority	77,535	0	0	1,755	1,755	2,195	3,018	1,084	290	6,587	5,115	295	5,410	0	5,410
9245 Lawrence Housing Authority	1,518,470	0	0	5,656	5,656	42,985	59,109	21,222	132,661	255,977	100,181	(33,532)	66,649	0	66,649
9246 Lincoln Housing Authority	57,012	0	0	3,587	3,587	1,614	2,220	797	0	4,631	3,761	880	4,641	0	4,641
9247 City of Burden	75,526	0	0	6,568	6,568	2,138	2,940	1,056	0	6,134	4,983	1,517	6,500	0	6,500
9248 City of Longton	47,769	0	0	319	319	1,352	1,860	668	2,552	6,432	3,152	(455)	2,697	0	2,697
9249 City of Westmoreland	98,426	0	0	3,439	3,439	2,786	3,832	1,376	0	7,994	6,494	859	7,353	0	7,353
9250 Consolidated RWD 2	202,550	0	0	27,960	27,960	5,734	7,885	2,831	1,069	17,519	13,363	5,631	18,994	0	18,994
9251 Towanda Township	40,652	0	0	1,124	1,124	1,151	1,582	568	0	3,301	2,682	287	2,969	0	2,969
9253 City of Herndon	24,396	0	0	1,178	1,178	691	949	341	2,527	4,508	1,610	(225)	1,385	0	1,385
9254 Housing Authority of City of Galena	54,373	0	0	3,159	3,159	1,539	2,116	760	0	4,415	3,587	696	4,283	0	4,283
9255 Atchison Housing Authority	271,432	0	0	4,491	4,491	7,684	10,566	3,794	5,265	27,309	17,908	(429)	17,479	0	17,479
9256 Jetmore Public Library	18,330	0	0	3,321	3,321	519	714	256	0	1,489	1,209	805	2,014	0	2,014
9257 Hays Housing Authority	36,529	0	0	1,770	1,770	1,034	1,422	511	0	2,967	2,410	379	2,789	0	2,789
9258 Housing Authority of City of Belleville	57,774	0	0	0	0	1,635	2,249	807	9,015	13,706	3,812	(2,104)	1,708	0	1,708
9259 Sharon Springs Housing Authority	10,623	0	0	1,938	1,938	301	414	148	5,043	5,906	701	(559)	142	0	142
9260 Haysville Community Library	129,085	0	0	2,688	2,688	3,654	5,024	1,804	19,471	29,953	8,516	(3,413)	5,103	0	5,103
9261 Hamilton County Library	83,431	0	0	15,336	15,336	2,362	3,248	1,166	3,247	10,023	5,504	2,392	7,896	0	7,896
9262 Ellis Public Library	22,624	0	0	0	0	640	881	316	445	2,282	1,493	(109)	1,384	0	1,384
9263 Bucklin Public Library	19,170	0	0	3,074	3,074	543	746	268	0	1,557	1,265	751	2,016	0	2,016
9264 Elkhart Cemetery District	33,785	0	0	1,329	1,329	956	1,316	472	3,865	6,609	2,229	(469)	1,760	0	1,760
9265 Ellis Recreation Commission	36,621	0	0	3,781	3,781	1,037	1,426	512	0	2,975	2,416	832	3,248	0	3,248
9266 Clay County Conservation District	29,452	0	0	602	602	834	1,147	412	0	2,393	1,943	152	2,095	0	2,095
9267 City of Linn Valley	102,299	0	0	27,933	27,933	2,896	3,982	1,430	0	8,308	6,749	6,391	13,140	0	13,140
9268 City of Blue Mound	39,536	0	0	0	0	1,119	1,539	553	21,952	25,163	2,608	(4,833)	(2,225)	0	(2,225)
9269 Kansas Workers Risk Cooperative for Counties	272,549	0	0	7,472	7,472	7,715	10,610	3,809	17,902	40,036	17,981	(3,107)	14,874	0	14,874
9270 Manhattan Housing Authority	363,687	0	0	0	0	10,295	14,157	5,083	59,568	89,103	23,994	(13,841)	10,153	0	10,153
9271 Norton Housing Authority	68,357	0	0	13,287	13,287	1,935	2,660	955	1,538	7,088	4,510	2,406	6,916	0	6,916
9272 Topeka Housing Authority	1,508,464	0	0	0	0	42,701	58,719	21,082	340,276	462,778	99,521	(78,788)	20,733	0	20,733
9275 City of Linwood	53,428	0	0	8,792	8,792	1,512	2,080	747	539	4,878	3,525	2,187	5,712	0	5,712

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9276 Lindsborg Community Library	\$ 18,186	\$ 0	\$ 0	\$ 2,634	\$ 2,634	\$ 515	\$ 708	\$ 254	\$ 0	\$ 1,477	\$ 1,200	\$ 558	\$ 1,758	\$ 0	\$ 1,758
9277 City of North Newton	266,679	0	0	36,452	36,452	7,549	10,381	3,727	0	21,657	17,594	7,763	25,357	0	25,357
9278 City of Arcadia	70,169	0	0	7,214	7,214	1,986	2,732	981	9,103	14,802	4,629	(36)	4,593	0	4,593
9279 Four County Mental Health Center Inc	7,439,905	0	0	1,685,167	1,685,167	210,608	289,610	103,981	0	604,199	490,847	372,894	863,741	0	863,741
9280 Disability Planning Organization of Kansas Inc	174,779	0	0	35,861	35,861	4,948	6,804	2,443	30,000	44,195	11,531	(272)	11,259	0	11,259
9281 OCCK Inc	5,741,863	0	0	0	0	162,540	223,511	80,249	508,587	974,887	378,819	(129,174)	249,645	0	249,645
9282 Housing Authority of Kansas City Kansas	3,932,055	0	0	0	0	111,308	153,061	54,955	343,045	662,369	259,417	(76,920)	182,497	0	182,497
9283 Hoisington Recreation Commission	30,620	0	0	2,589	2,589	867	1,192	428	2,409	4,896	2,020	(83)	1,937	0	1,937
9284 Cottonwood Inc	5,103,921	0	0	191,574	191,574	144,481	198,678	71,333	175,359	589,851	336,731	(5,404)	331,327	0	331,327
9285 Johnson Co Fire Dist No 2	2,096,485	0	0	140,199	140,199	59,347	81,609	29,301	0	170,257	138,315	30,891	169,206	0	169,206
9286 Oskaloosa Public Library	21,915	0	0	1,869	1,869	620	853	306	2,061	3,840	1,446	53	1,499	0	1,499
9287 Basehor Community Library	240,747	0	0	16,582	16,582	6,815	9,371	3,365	0	19,551	15,883	4,333	20,216	0	20,216
9288 City of Gypsum	46,758	0	0	6,714	6,714	1,324	1,820	653	0	3,797	3,085	1,693	4,778	0	4,778
9289 Greenleaf Housing Authority	14,601	0	0	3,009	3,009	413	568	204	0	1,185	963	782	1,745	0	1,745
9292 Spring Hill Recreation Commission	135,480	0	0	8,256	8,256	3,835	5,273	1,893	2,208	13,209	8,938	1,168	10,106	0	10,106
9293 RWD 4 Franklin Co	61,135	0	0	10,122	10,122	1,731	2,379	854	8,731	13,695	4,033	(146)	3,887	0	3,887
9294 Mulvane Public Library	59,179	0	0	9,146	9,146	1,675	2,304	827	0	4,806	3,904	2,179	6,083	0	6,083
9295 City of Prescott	44,801	0	0	7,852	7,852	1,268	1,744	626	720	4,358	2,956	1,472	4,428	0	4,428
9296 Anderson County Extension Council	11,844	0	0	510	510	335	461	166	10,833	11,795	781	(2,157)	(1,376)	0	(1,376)
9297 Thomas Co Economic Development Alliance	43,475	0	0	2,809	2,809	1,231	1,693	608	6,243	9,775	2,868	(1,041)	1,827	0	1,827
9298 Housing Authority of City of Holton	52,167	0	0	4,741	4,741	1,477	2,031	729	0	4,237	3,442	1,067	4,509	0	4,509
9299 City of Bentley	62,553	0	0	6,624	6,624	1,771	2,435	874	23,018	28,098	4,127	(4,624)	(497)	0	(497)
9301 The Center for Counseling & Consultation	2,295,884	0	0	176,390	176,390	64,992	89,371	32,088	0	186,451	151,471	42,796	194,267	0	194,267
9306 River Valley Extension District 4	169,567	0	0	2,517	2,517	4,800	6,601	2,370	7,042	20,813	11,187	(830)	10,357	0	10,357
9307 Public Wholesale Water Supply District 13	136,688	0	0	20,065	20,065	3,869	5,321	1,910	0	11,100	9,018	4,693	13,711	0	13,711
9308 Linn County Library District 1	15,651	0	0	356	356	443	609	219	430	1,701	1,033	(37)	996	0	996
9309 Pleasanton Housing Authority	45,957	0	0	0	0	1,301	1,788	642	6,557	10,288	3,032	(1,483)	1,549	0	1,549
9310 Public Housing Agency of S Hutchinson	125,816	0	0	0	0	3,562	4,897	1,758	8,573	18,790	8,301	(2,162)	6,139	0	6,139
9311 Housing Authority of the City of Solomon	19,341	0	0	2,477	2,477	548	752	270	626	2,196	1,276	517	1,793	0	1,793
9313 USD 350 Recreation Commission	28,099	0	0	0	0	795	1,094	393	477	2,759	1,854	(120)	1,734	0	1,734
9314 Wellington Housing Authority	129,204	0	0	8,415	8,415	3,657	5,029	1,806	0	10,492	8,524	1,888	10,412	0	10,412
9317 Nippawalla Township	23,556	0	0	2,048	2,048	667	917	329	172	2,085	1,554	500	2,054	0	2,054
9318 Linn County Library District # 5	44,801	0	0	1,889	1,889	1,268	1,744	626	1,019	4,657	2,956	279	3,235	0	3,235
9320 City of Vermillion	26,510	0	0	758	758	750	1,032	371	418	2,571	1,749	111	1,860	0	1,860
9321 Public Wholesale Water Supply District # 20	109,823	0	0	1,055	1,055	3,109	4,275	1,535	5,445	14,364	7,246	(1,202)	6,044	0	6,044

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9322 Thomas County Historical Society	\$ 81,645	\$ 0	\$ 0	\$ 23,127	\$ 23,127	\$ 2,311	\$ 3,178	\$ 1,141	\$ 14,506	\$ 21,136	\$ 5,387	\$ 1,092	\$ 6,479	\$ 0	\$ 6,479
9323 Phillips-Rooks Extension Dist # 5	43,554	0	0	8,391	8,391	1,233	1,696	609	920	4,458	2,873	2,002	4,875	0	4,875
9329 Jefferson County Rural Water Dist No 13	109,377	0	0	638	638	3,096	4,258	1,529	289	9,172	7,216	59	7,275	0	7,275
9330 Rose Hill Recreation Commission	98,688	0	0	4,477	4,477	2,794	3,842	1,379	0	8,015	6,511	1,082	7,593	0	7,593
9339 Coffey County Conservation District	28,427	0	0	1,352	1,352	805	1,106	397	0	2,308	1,875	296	2,171	0	2,171
9341 Meadowlark Extension District	144,501	0	0	18,711	18,711	4,091	5,625	2,020	0	11,736	9,533	4,023	13,556	0	13,556
9342 Park City Public Library	33,378	0	0	0	0	945	1,299	466	2,760	5,470	2,202	(660)	1,542	0	1,542
9347 Auburn Township	60,426	0	0	53,099	53,099	1,711	2,352	845	0	4,908	3,987	11,969	15,956	0	15,956
9350 The Housing Authority of the City of Paola	128,823	0	0	6,998	6,998	3,647	5,014	1,800	0	10,461	8,499	1,495	9,994	0	9,994
9351 The Housing Authority of the City of Phillipsburg	58,194	0	0	0	0	1,647	2,266	813	3,494	8,220	3,839	(855)	2,984	0	2,984
9353 Equus Beds Groundwater Mgmt Dist # 2	160,520	0	0	24,721	24,721	4,544	6,249	2,243	8,572	21,608	10,590	2,983	13,573	0	13,573
9354 Americus Township Library	12,027	0	0	2,564	2,564	340	468	168	1,269	2,245	794	210	1,004	0	1,004
9360 Southeast Kansasworks Inc	157,093	0	0	51,283	51,283	4,447	6,115	2,196	56,304	69,062	10,364	(3,898)	6,466	0	6,466
9362 Kansas Power Pool	491,157	0	0	113,287	113,287	13,904	19,119	6,864	0	39,887	32,404	25,745	58,149	0	58,149
9363 Osborne Housing Authority	49,436	0	0	4,127	4,127	1,399	1,924	691	2,122	6,136	3,262	631	3,893	0	3,893
9365 Newton Housing Authority	196,878	0	0	0	0	5,573	7,664	2,752	9,286	25,275	12,989	(2,161)	10,828	0	10,828
9366 Lincoln Carnegie Library	19,065	0	0	5,024	5,024	540	743	266	0	1,549	1,258	1,169	2,427	0	2,427
9367 City of St George	133,720	0	0	21,869	21,869	3,785	5,206	1,869	0	10,860	8,822	5,386	14,208	0	14,208
9370 Ashland Library	17,660	0	0	4,638	4,638	500	688	247	1,228	2,663	1,165	658	1,823	0	1,823
9372 City of Otis	39,706	0	0	0	0	1,124	1,546	555	7,980	11,205	2,620	(1,811)	809	0	809
9375 City of Chanute Housing Authority	184,391	0	0	4,944	4,944	5,220	7,178	2,577	8,362	23,337	12,165	(1,144)	11,021	0	11,021
9382 Coffey County Housing Authority	52,522	0	0	2,368	2,368	1,487	2,045	734	3,217	7,483	3,465	(341)	3,124	0	3,124
9383 Parsons Housing Authority	134,574	0	0	12,232	12,232	3,810	5,238	1,881	11,709	22,638	8,879	(479)	8,400	0	8,400
9387 Hoxie Housing Authority	28,848	0	0	9,690	9,690	817	1,123	403	4,723	7,066	1,903	1,538	3,441	0	3,441
9403 Strong City Housing Authority	32,721	0	0	0	0	926	1,274	457	587	3,244	2,159	(127)	2,032	0	2,032
9404 Public Wholesale Water Supply District # 23	175,488	0	0	19,887	19,887	4,968	6,831	2,453	670	14,922	11,578	4,029	15,607	0	15,607
9406 Stockton Recreation Commission	27,416	0	0	0	0	776	1,067	383	1,661	3,887	1,809	(380)	1,429	0	1,429
9407 Unified Greeley County	1,046,391	0	0	70,852	70,852	29,621	40,732	14,624	39,983	124,960	69,036	10,094	79,130	0	79,130
9408 Great Plains Development Authority	422,380	0	0	72,445	72,445	11,957	16,442	5,903	0	34,302	27,866	18,459	46,325	0	46,325
9411 Horsethief Reservoir	72,900	0	0	21,703	21,703	2,064	2,838	1,019	3,926	9,847	4,810	3,560	8,370	0	8,370
9412 City of Fontana	20,273	0	0	549	549	574	789	283	2,491	4,137	1,338	(382)	956	0	956
9414 Valley Township	12,093	0	0	0	0	342	471	169	12,612	13,594	798	(2,686)	(1,888)	0	(1,888)
9418 Garden City Housing Authority	120,485	0	0	6,514	6,514	3,411	4,690	1,684	13,190	22,975	7,949	(1,083)	6,866	0	6,866
9424 Rural Water District # 5	234,234	0	0	2,834	2,834	6,631	9,117	3,274	3,955	22,977	15,454	(437)	15,017	0	15,017
9425 Oaklawn Improvement District	83,549	0	0	32,239	32,239	2,365	3,252	1,168	38,192	44,977	5,512	365	5,877	0	5,877

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9427 Twin Creeks Extension District # 9	\$ 52,010	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,472	\$ 2,024	\$ 727	\$ 2,791	\$ 7,014	\$ 3,431	\$ (726)	\$ 2,705	\$ 0	\$ 2,705
9432 Graves Memorial Public Library	12,172	0	0	939	939	345	474	170	528	1,517	803	135	938	0	938
9434 Pottawatomie Co RWD # 4	49,187	0	0	4,674	4,674	1,392	1,915	687	289	4,283	3,245	912	4,157	0	4,157
9436 Neodesha Housing Authority	37,829	0	0	35,346	35,346	1,071	1,472	529	0	3,072	2,496	7,473	9,969	0	9,969
9438 Palmyra Township	44,420	0	0	41,504	41,504	1,257	1,729	621	0	3,607	2,931	8,775	11,706	0	11,706
9443 Minneha Township	60,059	0	0	1,048	1,048	1,700	2,338	839	3,497	8,374	3,962	(464)	3,498	0	3,498
9447 Golden Prairie Extension District 12	94,644	0	0	15,614	15,614	2,679	3,684	1,323	0	7,686	6,244	3,467	9,711	0	9,711
9448 Frontier Extension District # 11	104,531	0	0	17,213	17,213	2,959	4,069	1,461	5,874	14,363	6,896	2,101	8,997	0	8,997
9449 Southwind Extension District # 10	72,782	0	0	8,952	8,952	2,060	2,833	1,017	0	5,910	4,802	2,067	6,869	0	6,869
9451 Montgomery Co RWD # 12	18,238	0	0	3,406	3,406	516	710	255	0	1,481	1,203	822	2,025	0	2,025
9455 Coffey County Fire District # 1	66,059	0	0	1,819	1,819	1,870	2,572	923	3,092	8,457	4,358	(178)	4,180	0	4,180
9460 Liberal Housing Authority	145,144	0	0	1,791	1,791	4,109	5,650	2,029	61,171	72,959	9,576	(15,634)	(6,058)	0	(6,058)
9468 Salt Creek Township	26,379	0	0	2,588	2,588	747	1,027	369	37	2,180	1,740	669	2,409	0	2,409
9480 Clay Center Housing Authority	125,685	0	0	45,436	45,436	3,558	4,893	1,757	466	10,674	8,292	11,795	20,087	0	20,087
9482 RWD # 1 Washington	110,742	0	0	39,134	39,134	3,135	4,311	1,548	0	8,994	7,306	9,886	17,192	0	17,192
9484 Lakin Comanche Cemetery District	52,154	0	0	27,725	27,725	1,476	2,031	729	0	4,236	3,441	6,932	10,373	0	10,373
9486 Chisholm Creek Utility Authority	164,183	0	0	64,867	64,867	4,648	6,392	2,295	1,877	15,212	10,832	16,584	27,416	0	27,416
9490 City of Atlanta	21,547	0	0	8,147	8,147	610	838	301	0	1,749	1,422	2,120	3,542	0	3,542
9491 Chapman Housing Authority	24,501	0	0	13,208	13,208	694	954	342	7,140	9,130	1,616	1,947	3,563	0	3,563
9493 Downs Housing Authority	35,885	0	0	15,318	15,318	1,016	1,397	502	0	2,915	2,368	3,944	6,312	0	6,312
9494 Garfield Township	23,307	0	0	10,978	10,978	660	907	326	0	1,893	1,538	2,853	4,391	0	4,391
9495 Seneca Housing Authority	98,531	0	0	82,990	82,990	2,789	3,836	1,377	0	8,002	6,501	19,549	26,050	0	26,050
9497 Beck-Bookman Library	43,974	0	0	14,445	14,445	1,245	1,712	615	135	3,707	2,901	3,754	6,655	0	6,655
9499 Midway Extension District # 15	37,422	0	0	32,636	32,636	1,059	1,457	523	0	3,039	2,469	7,414	9,883	0	9,883
9510 Douglas County Conservation District	22,584	0	0	21,102	21,102	639	879	316	0	1,834	1,490	4,461	5,951	0	5,951
9515 Northeast Kansas Environmental Services	8,049	0	0	7,521	7,521	228	313	112	0	653	531	1,590	2,121	0	2,121
9516 Grant Township	29,268	0	0	27,346	27,346	829	1,139	409	0	2,377	1,931	5,782	7,713	0	7,713
9519 Williamsport Township	24,383	0	0	22,782	22,782	690	949	341	0	1,980	1,609	4,817	6,426	0	6,426
9520 Clay Center Public Utilities Commission	539,701	0	0	504,277	504,277	15,278	21,009	7,543	0	43,830	35,607	106,612	142,219	0	142,219
9521 Hill City Housing Authority	10,307	0	0	9,631	9,631	292	401	144	0	837	680	2,036	2,716	0	2,716
9522 Wellsville Fire District	6,421	0	0	6,000	6,000	182	250	90	0	522	424	1,268	1,692	0	1,692
Total Local Group	\$ 1,313,044,117	\$ 0	\$ 0	\$ 44,930,434	\$ 44,930,434	\$ 37,169,538	\$ 51,112,310	\$ 18,351,251	\$ 44,930,434	\$ 151,563,533	\$ 86,627,974	\$ 0	\$ 86,627,974	\$ 350,596	\$ 86,978,570

**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, 2015

Employer	6/30/15 Net Pension Liability (NPL)	Deferred Outflows of Resources				Deferred Inflows of Resources					Pension Expense				
		Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group:															
S246 Fort Hays State University	\$ 630,924	\$ 5,758	\$ 0	\$ 108,026	\$ 113,784	\$ 10,561	\$ 20,037	\$ 6,309	\$ 0	\$ 36,907	\$ 57,255	\$ 26,533	\$ 83,788	\$ 0	\$ 83,788
S367 Kansas State University	1,410,825	12,875	0	185,660	198,535	23,616	44,803	14,108	84,195	166,722	128,030	17,210	145,240	0	145,240
S379 Emporia State University	459,190	4,190	0	17,149	21,339	7,686	14,582	4,592	9,542	36,402	41,671	2,473	44,144	0	44,144
S385 Pittsburg State University	891,658	8,137	0	27,190	35,327	14,925	28,316	8,916	32,608	84,765	80,916	(2,788)	78,128	0	78,128
S682 Staff Benefits University of Kansas	2,379,618	21,715	0	265,605	287,320	39,832	75,570	23,796	22,657	161,855	215,946	50,222	266,168	0	266,168
S683 University of Kansas Medical Center	2,492,580	22,746	0	289,332	312,078	41,723	79,157	24,925	188,668	334,473	226,197	11,780	237,977	0	237,977
S715 Wichita State University	1,502,156	13,708	0	58,644	72,352	25,144	47,704	15,021	62,704	150,573	136,318	(4,015)	132,303	0	132,303
Other state agencies	54,069,367	493,414	0	0	493,414	905,061	1,717,083	540,681	2,445,089	5,607,914	4,906,689	(638,429)	4,268,260	0	4,268,260
4 Atchison County	735,092	6,708	0	92,760	99,468	12,305	23,344	7,351	10,110	53,110	66,708	22,146	88,854	0	88,854
18 Cowley County	1,837,339	16,767	0	99,988	116,755	30,755	58,348	18,373	0	107,476	166,735	22,526	189,261	0	189,261
20 Dickinson County	1,398,481	12,762	0	112,288	125,050	23,409	44,411	13,984	0	81,804	126,909	27,834	154,743	0	154,743
22 Douglas County	9,451,924	86,254	0	0	86,254	158,215	300,165	94,517	555,679	1,108,576	857,743	(123,044)	734,699	0	734,699
25 Ellis County	3,755,277	34,269	0	106,758	141,027	62,859	119,257	37,552	0	219,668	340,784	26,623	367,407	0	367,407
28 Ford County	4,349,873	39,695	0	9,033	48,728	72,812	138,140	43,498	23,335	277,785	394,742	(4,198)	390,544	0	390,544
29 Franklin County	3,673,182	33,520	0	86,746	120,266	61,485	116,649	36,731	415,656	630,521	333,334	(65,167)	268,167	0	268,167
33 Gray County	754,240	6,883	0	43,387	50,270	12,625	23,952	7,542	0	44,119	68,446	9,985	78,431	0	78,431
37 Harvey County	1,605,475	14,651	0	98,522	113,173	26,874	50,985	16,054	0	93,913	145,694	23,265	168,959	0	168,959
41 Johnson County	67,720,625	617,990	0	0	617,990	1,133,568	2,150,608	677,190	4,136,458	8,097,824	6,145,514	(1,049,598)	5,095,916	0	5,095,916
42 Kearny County	1,515,821	13,833	0	33,401	47,234	25,373	48,138	15,158	0	88,669	137,558	7,109	144,667	0	144,667
45 Labette County	1,050,126	9,583	0	48,466	58,049	17,578	33,349	10,501	68,199	129,627	95,297	(1,731)	93,566	0	93,566
47 Leavenworth County	7,033,524	64,185	0	397,269	461,454	117,733	223,364	70,334	0	411,431	638,278	91,724	730,002	0	730,002
56 Miami County	4,209,609	38,415	0	76,572	114,987	70,464	133,685	42,095	0	246,244	382,014	17,243	399,257	0	399,257
61 Neosho County	956,050	8,725	0	153,141	161,866	16,003	30,361	9,560	107,834	163,758	86,760	17,292	104,052	0	104,052
71 Reno County	3,383,425	30,876	0	37,025	67,901	56,635	107,448	33,833	305,846	503,762	307,039	(54,968)	252,071	0	252,071
77 Russell County	765,938	6,990	0	59,298	66,288	12,821	24,324	7,659	0	44,804	69,507	14,948	84,455	0	84,455
80 Sedgwick County	49,799,585	454,450	0	215,210	669,660	833,589	1,581,488	497,984	288,493	3,201,554	4,519,214	(30,023)	4,489,191	0	4,489,191
81 Seward County	2,202,736	20,101	0	95,254	115,355	36,871	69,952	22,027	0	128,850	199,894	22,881	222,775	0	222,775
82 Shawnee County	8,840,983	80,679	0	25,250	105,929	147,988	280,764	88,408	468,562	985,722	802,302	(92,452)	709,850	0	709,850
88 Sumner County	1,568,254	14,311	0	230,959	245,270	26,251	49,803	15,682	0	91,736	142,316	57,648	199,964	0	199,964
97 City of Abilene	1,646,798	15,028	0	33,045	48,073	27,566	52,297	16,468	0	96,331	149,444	7,597	157,041	0	157,041
104 City of Arkansas City	3,562,202	32,507	0	0	32,507	59,627	113,125	35,621	547,400	755,773	323,263	(124,404)	198,859	0	198,859
107 City of Atchison	2,586,554	23,604	0	865	24,469	43,296	82,142	25,865	250,677	401,980	234,725	(52,771)	181,954	0	181,954
120 City of Chanute	2,615,454	23,868	0	0	23,868	43,780	83,059	26,154	120,176	273,169	237,347	(25,900)	211,447	0	211,447
126 City of Coffeyville	3,948,294	36,030	0	65,583	101,613	66,090	125,386	39,482	74,657	305,615	358,300	1,385	359,685	0	359,685

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
130 City of Dodge City	\$ 5,578,943	\$ 50,911	\$ 0	\$ 282,311	\$ 333,222	\$ 93,385	\$ 177,171	\$ 55,788	\$ 0	\$ 326,344	\$ 506,278	\$ 73,641	\$ 579,919	\$ 0	\$ 579,919
135 City of El Dorado	2,975,398	27,152	0	45,516	72,668	49,805	94,490	29,753	245,960	420,008	270,011	(54,765)	215,246	0	215,246
141 City of Erie	170,057	1,552	0	25,852	27,404	2,847	5,400	1,701	27,366	37,314	15,432	982	16,414	0	16,414
142 City of Eudora	772,350	7,048	0	41,338	48,386	12,928	24,528	7,723	0	45,179	70,089	10,559	80,648	0	80,648
144 City of Fort Scott	2,028,961	18,515	0	72,338	90,853	33,963	64,434	20,289	0	118,686	184,124	17,529	201,653	0	201,653
147 City of Garden City	7,318,314	66,784	0	99,322	166,106	122,500	232,408	73,181	0	428,089	664,123	21,151	685,274	0	685,274
151 City of Girard	644,233	5,879	0	25,512	31,391	10,784	20,459	6,442	18,098	55,783	58,463	2,852	61,315	0	61,315
160 City of Hays	4,514,070	41,193	0	2,710	43,903	75,560	143,354	45,140	63,419	327,473	409,643	(12,698)	396,945	0	396,945
170 City of Hutchinson	14,664,795	133,825	0	118,735	252,560	245,472	465,710	146,644	269,224	1,127,050	1,330,801	(25,836)	1,304,965	0	1,304,965
177 City of Junction City	8,951,992	81,692	0	615,725	697,417	149,846	284,289	89,518	0	523,653	812,376	137,007	949,383	0	949,383
186 City of Lawrence	36,797,128	335,795	0	501,001	836,796	615,943	1,168,569	367,963	0	2,152,475	3,339,267	112,557	3,451,824	0	3,451,824
187 City of Leavenworth	9,295,489	84,827	0	143,585	228,412	155,596	295,197	92,953	0	543,746	843,547	34,630	878,177	30,546	908,723
188 City of Liberal	4,215,875	38,472	0	45,126	83,598	70,569	133,884	42,158	0	246,611	382,582	10,307	392,889	0	392,889
193 City of Marion	292,618	2,670	0	15,213	17,883	4,898	9,293	2,926	33,073	50,190	26,555	(3,010)	23,545	0	23,545
208 City of Newton	8,006,841	73,067	0	177,718	250,785	134,026	254,274	80,067	0	468,367	726,605	44,911	771,516	0	771,516
211 City of Olathe	33,841,190	308,820	0	985,255	1,294,075	566,464	1,074,697	338,404	0	1,979,565	3,071,021	221,022	3,292,043	0	3,292,043
214 City of Oswego	297,991	2,719	0	3,218	5,937	4,988	9,463	2,980	281	17,712	27,042	783	27,825	0	27,825
215 City of Ottawa	4,270,537	38,971	0	123,681	162,652	71,484	135,620	42,704	0	249,808	387,543	29,502	417,045	0	417,045
217 City of Paola	1,324,460	12,086	0	34,065	46,151	22,170	42,061	13,244	19,273	96,748	120,192	4,843	125,035	0	125,035
218 City of Parsons	2,915,333	26,604	0	172,965	199,569	48,799	92,582	29,153	159,134	329,668	264,561	11,635	276,196	0	276,196
221 City of Pittsburg	5,800,438	52,932	0	219,717	272,649	97,093	184,205	58,003	99,793	439,094	526,378	20,328	546,706	0	546,706
235 City of Topeka	58,178,917	530,916	0	604,323	1,135,239	973,850	1,847,591	581,775	195,058	3,598,274	5,279,622	116,962	5,396,584	61,414	5,457,998
246 City of Wellington	2,628,517	23,987	0	62,105	86,092	43,998	83,474	26,285	176,209	329,966	238,533	(20,996)	217,537	0	217,537
248 City of Winfield	4,488,598	40,961	0	214,004	254,965	75,134	142,545	44,885	73,465	336,029	407,331	26,012	433,343	0	433,343
297 Clark County	395,415	3,608	0	14,199	17,807	6,619	12,557	3,954	26,375	49,505	35,883	(1,859)	34,024	0	34,024
301 Pottawatomie County	2,024,278	18,473	0	91,214	109,687	33,884	64,285	20,242	0	118,411	183,699	21,931	205,630	0	205,630
304 City of Augusta	875,037	7,985	0	785,952	793,937	14,647	27,788	8,750	0	51,185	79,408	166,163	245,571	0	245,571
307 City of Bonner Springs	2,415,670	22,044	0	168,520	190,564	40,436	76,715	24,156	0	141,307	219,217	40,026	259,243	0	259,243
314 City of Herington	556,337	5,077	0	0	5,077	9,312	17,668	5,563	24,625	57,168	50,486	(5,467)	45,019	0	45,019
318 City of Manhattan	7,104,916	64,836	0	317,209	382,045	118,928	225,631	71,047	0	415,606	644,757	76,390	721,147	34,126	755,273
319 City of McPherson	3,850,151	35,135	0	196,993	232,128	64,447	122,269	38,501	325,776	550,993	349,394	(17,306)	332,088	0	332,088
322 City of Salina	16,395,794	149,621	0	0	149,621	274,447	520,682	163,954	381,205	1,340,288	1,487,886	(87,550)	1,400,336	33,258	1,433,594
366 City of Concordia	1,213,974	11,078	0	480,171	491,249	20,321	38,552	12,139	0	71,012	110,166	111,972	222,138	0	222,138
385 City of Baldwin City	791,381	7,222	0	93,128	100,350	13,247	25,132	7,914	0	46,293	71,816	22,342	94,158	0	94,158
393 City of Emporia	7,376,621	67,316	0	60,778	128,094	123,476	234,260	73,764	189,367	620,867	669,414	(36,724)	632,690	5,436	638,126
395 City of Gardner	2,427,883	22,156	0	112,417	134,573	40,640	77,102	24,278	0	142,020	220,326	28,790	249,116	0	249,116

**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, 2015

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources						Pension Expense				
	6/30/15 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
404 City of Rossville	\$ 132,509	\$ 1,209	\$ 0	\$ 2,802	\$ 4,011	\$ 2,218	\$ 4,208	\$ 1,325	\$ 0	\$ 7,751	\$ 12,025	\$ 634	\$ 12,659	\$ 0	\$ 12,659
406 City of Spring Hill	898,135	8,196	0	58,925	67,121	15,034	28,522	8,981	3,206	55,743	81,504	11,618	93,122	0	93,122
459 City of Shawnee	15,995,768	145,971	0	0	145,971	267,751	507,979	159,954	106,225	1,041,909	1,451,585	(22,779)	1,428,806	314,033	1,742,839
480 City of Lenexa	17,406,056	158,840	0	13,094	171,934	291,358	552,765	174,056	132,252	1,150,431	1,579,565	(24,532)	1,555,033	0	1,555,033
676 City of Mission	2,569,469	23,448	0	89,264	112,712	43,010	81,599	25,694	250,638	400,941	233,174	(29,621)	203,553	0	203,553
769 City of Roeland Park	1,249,968	11,407	0	0	11,407	20,923	39,695	12,499	88,697	161,814	113,432	(21,450)	91,982	0	91,982
1069 City of Merriam	4,181,283	38,157	0	0	38,157	69,990	132,786	41,812	977,606	1,222,194	379,443	(209,712)	169,731	0	169,731
4087 City of Overbrook	67,318	614	0	9,813	10,427	1,127	2,138	673	39,268	43,206	6,109	(5,733)	376	0	376
4126 City of Derby	5,175,744	47,232	0	57,932	105,164	86,636	164,366	51,756	5,212	307,970	469,689	14,064	483,753	0	483,753
4182 City of Leawood	12,292,321	112,175	0	30,745	142,920	205,760	390,368	122,920	25,585	744,633	1,115,504	2,640	1,118,144	0	1,118,144
4254 City of Fairway	955,767	8,722	0	0	8,722	15,998	30,353	9,557	21,619	77,527	86,734	(5,280)	81,454	0	81,454
4279 City of Victoria	199,348	1,819	0	18,429	20,248	3,337	6,330	1,993	0	11,660	18,090	4,240	22,330	0	22,330
4476 Johnson Co Consolidated Fire Dist No 2	8,835,276	80,627	0	14,727	95,354	147,893	280,582	88,351	59,159	575,985	801,784	(12,374)	789,410	0	789,410
4583 City of Overland Park	6,765,238	61,737	0	3,182,793	3,244,530	113,243	214,844	67,651	0	395,738	613,932	723,442	1,337,374	0	1,337,374
4612 City of Westwood	585,316	5,341	0	0	5,341	9,798	18,588	5,853	152,894	187,133	53,116	(35,682)	17,434	0	17,434
4808 Johnson Co Park & Recreation Dist	1,675,771	15,292	0	143,979	159,271	28,051	53,217	16,757	0	98,025	152,073	31,228	183,301	0	183,301
4809 City of Edwardsville	2,660,350	24,277	0	215,922	240,199	44,531	84,485	26,603	77,073	232,692	241,422	25,473	266,895	0	266,895
4810 City of Goddard	664,935	6,068	0	41,156	47,224	11,130	21,116	6,649	65,329	104,224	60,342	(3,038)	57,304	0	57,304
5242 City of Lansing	1,359,328	12,405	0	54,416	66,821	22,754	43,169	13,593	0	79,516	123,356	12,462	135,818	0	135,818
5553 Riley County Law Enforcement Agency	10,806,365	98,614	0	90,892	189,506	180,886	343,178	108,061	99,896	732,021	980,656	2,674	983,330	64,149	1,047,479
5621 Shawnee Heights Fire District	980,230	8,945	0	63,850	72,795	16,408	31,130	9,802	0	57,340	88,954	14,619	103,573	0	103,573
5686 City of Park City	1,048,899	9,572	0	0	9,572	17,557	33,310	10,489	64,261	125,617	95,185	(15,742)	79,443	0	79,443
9085 Johnson Co Fire Dist 1	2,428,892	22,165	0	6,020	28,185	40,657	77,134	24,288	114,349	256,428	220,417	(28,662)	191,755	0	191,755
9238 Unified Government of Wyandotte County	100,868,760	920,489	0	2,041,780	2,962,269	1,688,431	3,203,296	1,008,669	1,945,002	7,845,398	9,153,644	123,288	9,276,932	1,424,645	10,701,577
9247 City of Burden	44,540	406	0	2,733	3,139	746	1,414	445	12,248	14,853	4,042	(1,875)	2,167	0	2,167
9290 City of Basehor	1,041,028	9,500	0	97,089	106,589	17,426	33,060	10,410	0	60,896	94,471	22,504	116,975	0	116,975
9316 City of Andover	2,966,975	27,075	0	188,908	215,983	49,664	94,222	29,669	0	173,555	269,247	40,945	310,192	0	310,192
9340 McPherson County Rural Fire Dist # 9	35,086	320	0	0	320	587	1,115	351	978	3,031	3,184	(220)	2,964	0	2,964
9364 Leavenworth Co Fire District # 1	614,789	5,610	0	46,058	51,668	10,291	19,524	6,148	3,597	39,560	55,791	8,796	64,587	0	64,587
9417 Northwest Consolidated Fire District	1,408,458	12,853	0	306,305	319,158	23,576	44,729	14,084	0	82,389	127,815	73,185	201,000	0	201,000
9455 Coffey County Fire District # 1	0	0	0	1,964	1,964	0	-	0	2,400	2,400	0	7	7	0	7
240 City of Wakefield	0	0	0	0	0	0	-	0	10,202	10,202	0	(2,671)	(2,671)	0	(2,671)
Total Kansas Police and Firemen Group	\$ 726,117,603	\$ 6,626,242	\$ 0	\$ 16,803,941	\$ 23,430,183	\$ 12,154,397	\$ 23,059,357	\$ 7,261,005	\$ 16,803,941	\$ 59,278,700	\$ 65,893,745	\$ 0	\$ 65,893,745	\$ 1,967,607	\$ 67,861,352
Judges Group:															
Employer - State of Kansas	\$ 15,328,829	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,614,349	\$ 1,298,396	\$ 2,739,664	\$ 0	\$ 7,652,409	\$ 2,322,291	\$ 0	\$ 2,322,291	\$ 0	\$ 2,322,291
Total Pension Plan	\$ 8,978,950,317	\$ 6,626,242	\$ 0	\$ 290,488,010	\$ 297,114,252	\$ 260,448,752	\$ 255,861,340	\$ 43,762,397	\$ 290,488,010	\$ 850,560,499	\$ 615,336,375	\$ 0	\$ 615,336,375	\$ 2,429,968	\$ 617,766,343

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

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

June 30, 2015

(1) Plan Description

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

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

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

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

Benefits

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

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

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

The 2012 Legislature made changes affecting new hires, current members and employers. A new KPERS 3 cash balance retirement plan for new hires starting January 1, 2015, was created. Normal retirement age for KPERS 3 is 65 with five years of service or 60 with 30 years of service. Early retirement is available at age 55 with ten

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

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

June 30, 2015

years of service, with a reduced benefit. Monthly benefit options are an annuity benefit based on the account balance at retirement.

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

Contributions

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

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increase over the prior year contribution rate is 1.0% of total payroll for the fiscal year ended June 30, 2015.

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	10.80 %	11.27/8.65 %
School employees	15.41	11.27/8.65
State/School employees (combined rate) (1)	14.34	11.27/8.65
Local government employees	9.48	9.48
Police and Firemen	21.36	21.36
Judges	22.59	22.59

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

In fiscal year 2015 for the state and school employer groups, the Governor declared an allotment affecting the employerrate for the last two quarters of the fiscal year. The employer rate was reduced from 11.27 percent to 8.65 percent.

Member contribution rates as a percentage of eligible compensation in fiscal year 2015 are 5.00% or 6.00% for Public Employees, 7.15% for Police and Firemen, and 2.00% or 6.00% for Judges.

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

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

June 30, 2015

(2) Basis of Presentation

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

(3) Employer and Nonemployer Allocations

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

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

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2015, 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, 2015. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences due to rounding.

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

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

June 30, 2015

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 year ended June 30, 2015, is as follows:

	<u>State/school</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions					
schedule of employer and nonemployer allocations	\$ 434,409,844	\$ 152,923,801	\$ 93,957,930	\$ 6,227,137	\$ 687,518,712
Adjustments:					
Sale of state property	322,506	—	—	—	322,506
KPERS employer contributions	571,480	—	—	—	571,480
Employer misc. revenue	(592,236)	266,732	47,322	—	(278,182)
Prior service/excess benefits	111,765	350,595	1,967,606	—	2,429,966
Employer contributions - statement of changes in fiduciary net position	<u>\$ 434,823,359</u>	<u>\$ 153,541,128</u>	<u>\$ 95,972,858</u>	<u>\$ 6,227,137</u>	<u>\$ 690,564,482</u>

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2015, were as follows:

	<u>Total pension liability</u>	<u>Less fiduciary net position</u>	<u>Net pension liability</u>
State/School	\$ 17,903,950,391	\$ 10,979,490,623	\$ 6,924,459,768
Local	4,685,572,064	3,372,527,947	1,313,044,117
KP&F	2,858,637,809	2,132,520,206	726,117,603
Judges	166,310,788	150,981,959	15,328,829
Total	<u>\$ 25,614,471,052</u>	<u>\$ 16,635,520,735</u>	<u>\$ 8,978,950,317</u>

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

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

June 30, 2015

Receivables

In addition to statutorily determined contractually required contributions, certain agencies also make payments through an additional component of their required employer contribution rate or annual installment payments. Both options include interest at 8 percent per year, for the cost of service credits granted retroactively when the agency initially joined the Retirement System. As of June 30, 2015, the outstanding balance was \$7,326,458. These payments are due over various time periods up through December 31, 2032.

Actuarial Assumptions

The total pension liability for the June 30, 2015, measurement date was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. The actuarial valuation used the following actuarial assumptions, applied to all periods included in the measurement:

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

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

The actuarial assumptions used in the December 31, 2014, valuation were based on the results of an actuarial experience study conducted for the three year period ending December 31, 2012.

The long term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. 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, 2015, (see the discussion of the pension plan's investment policy) are summarized in the table on the following page.

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

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

June 30, 2015

<u>Asset class</u>	<u>Long-term target allocation</u>	<u>Long-term expected real rate of return</u>
Global Equity	47.00 %	6.30 %
Fixed Income	13.00	0.80
Yield driven	8.00	4.20
Real return	11.00	1.70
Real estate	11.00	5.40
Alternatives	8.00	9.40
Short-term investments	2.00	(0.50)
Total	<u>100.00 %</u>	

Discount Rate

The discount rate used to measure the total pension liability was 8.00%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the contractually required rate. The State, School and Local employers do not necessarily contribute the full 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 table on the following page presents the net pension liability of the Pension Plan as of June 30, 2015, 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:

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

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

June 30, 2015

	1.00% decrease (7.00%)	Current discount rate (8.00%)	1.00% increase (9.00%)
State/School	\$ 8,913,975,732	\$ 6,924,459,768	\$ 5,234,629,423
Local	1,863,935,814	1,313,044,117	845,996,199
Police and Firemen	1,054,449,736	726,117,603	448,789,218
Judges	29,818,361	15,328,829	2,661,178
Total	<u>\$ 11,862,179,643</u>	<u>\$ 8,978,950,317</u>	<u>\$ 6,532,076,018</u>

(5) Special Funding Situation

The employer contributions for non-public school district schools, as defined in K.S.A. 74-4931 (2) and (3), are funded by the State of Kansas on behalf of these employers. Therefore, these employers, area vocational-technical schools and community junior colleges, are considered to be in a special funding situation as defined by GASB Statement No. 68. The State is treated as a nonemployer contributing entity in the System. Since these employers do not contribute directly to the System for active employees, there is no net pension liability or deferred inflows or outflows to report in the financial statements for active employees. The notes to their financial statements must disclose the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability that is associated with the non-public school district employer. In addition, each non-public school district employer must recognize the pension expense associated with their employer as well as revenue in an amount equal to the nonemployer contributing entities' total proportionate share of the collective pension expense associated with their employer.

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

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

A summary of the collective deferred outflows of resources and deferred inflows of resources as of June 30, 2015, are included in the tables on the following pages. 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.

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

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

June 30, 2015

	<u>June 30, 2014</u>	<u>Additions</u>	<u>Amortization</u>	<u>June 30, 2015</u>
Deferred outflows of resources:				
State/School:				
Changes in proportion	\$ 106,294,114	\$ 175,064,513	\$ 52,604,992	\$ 228,753,635
Total State/School	<u>\$ 106,294,114</u>	<u>\$ 175,064,513</u>	<u>\$ 52,604,992</u>	<u>\$ 228,753,635</u>
Local:				
Changes in proportion	23,742,583	31,634,580	10,446,729	44,930,434
Total Local	<u>\$ 23,742,583</u>	<u>\$ 31,634,580</u>	<u>\$ 10,446,729</u>	<u>\$ 44,930,434</u>
Police and Firemen:				
Differences between expected and actual experience	8,360,860	—	1,734,618	6,626,242
Changes in proportion	10,280,206	10,486,696	3,962,961	16,803,941
Total Police and Firemen	<u>\$ 18,641,066</u>	<u>\$ 10,486,696</u>	<u>\$ 5,697,579</u>	<u>\$ 23,430,183</u>
Total deferred outflows of resources	<u><u>\$ 148,677,763</u></u>	<u><u>\$ 217,185,789</u></u>	<u><u>\$ 68,749,300</u></u>	<u><u>\$ 297,114,252</u></u>

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

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

June 30, 2015

	<u>June 30, 2014</u>	<u>Additions (Subtractions)</u>	<u>Amortization</u>	<u>June 30, 2015</u>
Deferred inflows of resources:				
State/School:				
Differences between expected and actual experience	\$ 151,352,185	\$ 106,070,599	\$ 49,912,316	\$ 207,510,468
Changes of assumptions	—	18,668,506	3,258,029	15,410,477
Differences between expected and actual earnings	760,737,820	(487,702,611)	92,643,932	180,391,277
Changes in proportion	106,294,114	175,064,513	52,604,992	228,753,635
Total State/School	<u>\$ 1,018,384,119</u>	<u>(\$ 187,898,993)</u>	<u>\$ 198,419,269</u>	<u>\$ 632,065,857</u>
Local:				
Differences between expected and actual experience	34,798,320	11,618,438	9,247,220	37,169,538
Changes of assumptions	—	22,231,008	3,879,757	18,351,251
Differences between expected and actual earnings	220,628,411	(142,948,747)	26,567,354	51,112,310
Changes in proportion	23,742,583	31,634,580	10,446,729	44,930,434
Total Local	<u>\$ 279,169,314</u>	<u>(\$ 77,464,721)</u>	<u>\$ 50,141,060</u>	<u>\$ 151,563,533</u>
Police and Firemen:				
Differences between expected and actual experience	—	14,724,037	2,569,640	12,154,397
Changes of assumptions	—	8,796,101	1,535,096	7,261,005
Differences between expected and actual earnings	142,596,437	(104,859,964)	14,677,116	23,059,357
Changes in proportion	10,280,206	10,486,696	3,962,961	16,803,941
Total Police and Firemen	<u>\$ 152,876,643</u>	<u>(\$ 70,853,130)</u>	<u>\$ 22,744,813</u>	<u>\$ 59,278,700</u>
Judges:				
Differences between expected and actual experience	1,301,092	3,129,322	816,065	3,614,349
Changes of assumptions	—	3,318,874	579,210	2,739,664
Differences between expected and actual earnings	10,346,390	(8,076,745)	971,249	1,298,396
Total Judges	<u>\$ 11,647,482</u>	<u>(\$ 1,628,549)</u>	<u>\$ 2,366,524</u>	<u>\$ 7,652,409</u>
Total deferred inflows of resources	<u>\$ 1,462,077,558</u>	<u>(\$ 337,845,393)</u>	<u>\$ 273,671,666</u>	<u>\$ 850,560,499</u>

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

Notes to Schedules of Employer and Nonemployer Allocations and
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June 30, 2015

The following table provides the net deferred outflows/(deferred inflows) of resources as of June 30, 2015, that will be recognized in pension expense in future years:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Deferred outflows/(inflows) of resources:					
2016	(\$ 145,814,277)	(\$ 39,694,331)	(\$ 17,047,234)	(\$ 2,366,524)	(\$ 204,922,366)
2017	(145,814,277)	(39,694,331)	(17,047,234)	(2,366,524)	(204,922,366)
2018	(145,814,281)	(39,694,330)	(17,047,235)	(2,366,522)	(204,922,368)
2019	50,022,333	16,762,299	18,289,644	268,662	85,342,938
2020	(15,891,720)	(4,312,406)	(2,996,458)	(821,501)	(24,022,085)
Thereafter	—	—	—	—	—
Total	<u>(\$ 403,312,222)</u>	<u>(\$ 106,633,099)</u>	<u>(\$ 35,848,517)</u>	<u>(\$ 7,652,409)</u>	<u>(\$ 553,446,247)</u>

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

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

June 30, 2015

(7) Collective Pension Expense

Collective pension expense includes changes in the collective net pension liability, projected earnings on pension plan investments, and the amortization of deferred outflows of resources and deferred inflows of resources for the current period. The components of pension expense for the year ending June 30, 2015, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 365,988,906	\$ 131,318,290	\$ 69,432,863	\$ 5,203,822	\$ 571,943,881
Interest	1,349,813,658	349,152,246	214,585,179	12,854,082	1,926,405,165
Benefit term changes	—	—	1,467,087	—	1,467,087
Projected earnings on plan investments	(865,257,115)	(260,375,684)	(167,192,547)	(11,935,526)	(1,304,760,872)
Employee contributions	(251,068,156)	(95,273,171)	(34,177,760)	(1,538,799)	(382,057,886)
Expensed portion of difference between actual and expected experience in the total pension liability	(18,511,448)	(2,027,651)	(2,569,640)	(546,129)	(23,654,868)
Expensed portion of current-period assumption changes	(3,258,029)	(3,879,757)	(1,535,096)	(579,210)	(9,252,092)
Expensed portion of difference between projected and actual earnings plan investments	97,540,522	28,589,749	20,971,993	1,615,349	148,717,613
Administrative expenses	7,128,233	2,110,474	1,421,339	107,677	10,767,723
Other changes	(298,884)	(609,850)	(2,595,182)	(2,441)	(3,506,357)
Recognition of beginning Deferred Outflows of Resources	—	—	1,734,618	—	1,734,618
Recognition of beginning Deferred Inflows of Resources	(221,585,322)	(62,376,672)	(35,649,109)	(2,856,534)	(322,467,637)
Total	<u>\$ 460,492,365</u>	<u>\$ 86,627,974</u>	<u>\$ 65,893,745</u>	<u>\$ 2,322,291</u>	<u>\$ 615,336,375</u>

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
Special Funding Situation									
4930 North Central Kansas Technical College	\$ 7,629,026	\$ 5,926,299	\$ 4,480,058	(\$ 162,637)	(\$ 162,637)	(\$ 162,637)	\$ 6,661	(\$ 34,374)	\$ 0
4931 North West Kansas Technical College	6,269,823	4,870,457	3,681,881	(129,103)	(129,103)	(129,103)	7,572	(34,890)	0
5045 Allen County Community College	9,369,123	7,278,023	5,501,910	(192,591)	(192,591)	(192,591)	7,952	(66,874)	0
5046 Coffeyville Community College	12,636,987	9,816,530	7,420,925	(432,260)	(432,260)	(432,260)	(101,182)	29,596	0
5047 Garden City Community College	20,493,765	15,919,748	12,034,727	(369,997)	(369,997)	(369,997)	104,688	37,237	0
5048 Hutchinson Community College	41,766,077	32,444,279	24,526,647	(469,108)	(469,108)	(469,108)	449,532	86,112	0
5049 Kansas City Kansas Community College	61,324,320	47,637,306	36,012,000	(533,556)	(533,556)	(533,556)	824,193	275,955	0
5050 Neosho County Community College	14,351,055	11,148,034	8,427,492	(272,796)	(272,796)	(272,796)	48,242	(30,034)	0
5107 Cowley County Community College	22,600,316	17,556,137	13,271,775	(350,732)	(350,732)	(350,732)	145,036	(29,499)	0
5108 Barton County Community College	29,507,042	22,921,347	17,327,670	(398,110)	(398,110)	(398,110)	250,251	9,538	0
5109 Butler County Community College	48,286,650	37,509,522	28,355,778	(897,438)	(897,438)	(897,438)	97,302	(432,665)	0
5110 Colby Community College	9,900,218	7,690,582	5,813,789	(338,341)	(338,341)	(338,341)	(94,440)	(39,355)	0
5111 Independence Community College	10,263,641	7,972,892	6,027,205	(297,904)	(297,904)	(297,904)	(86,519)	(170,399)	0
5112 Labette Community College	11,787,574	9,156,698	6,922,117	(294,625)	(294,625)	(294,625)	(56,361)	(179,290)	0
5113 Pratt Community College	10,861,501	8,437,316	6,378,291	(311,512)	(311,512)	(311,512)	(62,823)	(76,242)	0
5177 Cloud County Community College	12,361,723	9,602,702	7,259,279	(233,441)	(233,441)	(233,441)	42,664	(26,495)	0
5178 Dodge City Community College	20,331,085	15,793,377	11,939,195	(88,974)	(88,974)	(88,974)	310,666	(49,128)	0
5179 Fort Scott Community College	11,517,659	8,947,025	6,763,612	(270,514)	(270,514)	(270,514)	(9,432)	(47,846)	0
5180 Highland Community College	15,136,287	11,758,010	8,888,610	(171,596)	(171,596)	(171,596)	139,996	(56,449)	0
5404 Seward County Community College/Area Technical Sch	17,609,737	13,679,409	10,341,115	(247,801)	(247,801)	(247,801)	143,992	17,928	0
5406 Johnson County Community College	171,463,176	133,194,199	100,689,772	(4,101,771)	(4,101,771)	(4,101,772)	(179,682)	(623,433)	0
5596 NW Kansas Education Service Center	16,592,029	12,888,843	9,743,477	(188,878)	(188,878)	(188,878)	155,742	(50,036)	0
5600 SC Kansas Special Education Coop	19,305,889	14,996,995	11,337,160	(555,872)	(555,872)	(555,872)	(109,307)	(118,736)	0
5604 ANW Special Education Coop	17,690,765	13,742,352	10,388,698	(258,780)	(258,780)	(258,780)	105,285	(108,940)	0
5608 Tri County Special Education Coop	15,628,071	12,140,032	9,177,405	(544,008)	(544,008)	(544,008)	(179,452)	(152,341)	0
5609 NE Kansas Education Service Center	17,977,261	13,964,904	10,556,939	(309,842)	(309,842)	(309,842)	111,761	64,519	0
5612 SE Kansas Education Service Center	36,769,348	28,562,773	21,592,375	(1,163,406)	(1,163,406)	(1,163,406)	(315,022)	(311,218)	0
5624 Reno County Education Coop	13,130,910	10,200,214	7,710,976	(650,885)	(650,885)	(650,885)	(335,875)	(234,174)	0
5626 High Plains Educational Coop	15,132,722	11,755,240	8,886,516	(291,968)	(291,968)	(291,968)	38,064	(69,267)	0
5634 SW Kansas Coop District 613	21,281,404	16,531,594	12,497,259	(469,639)	(469,639)	(469,639)	16,362	(51,799)	0
5638 East Central Kansas Coop in Education	11,618,476	9,025,341	6,822,816	8,613	8,613	8,613	248,476	61,885	0
5655 Brown Co Kansas Special Educ Coop	4,865,248	3,779,370	2,857,061	(56,140)	(56,140)	(56,140)	52,804	16,771	0
5657 Doniphan County Education Coop	3,384,547	2,629,148	1,987,536	(106,945)	(106,945)	(106,945)	(31,462)	(39,112)	0
5671 Marion County Special Education Coop	7,124,406	5,534,305	4,183,725	(115,697)	(115,697)	(115,697)	51,755	32,238	0
5682 Sedgwick Co Area Educ Serv Coop 618	48,590,706	37,745,715	28,534,331	(775,525)	(775,525)	(775,525)	289,485	(82,690)	0
5688 Sumner County Education Services	5,597,442	4,348,145	3,287,033	(134,801)	(134,801)	(134,801)	(12,047)	(42,435)	0
9034 Three Lakes Educational Cooperative	10,237,345	7,952,465	6,011,763	(260,684)	(260,684)	(260,684)	(16,832)	(9,478)	0
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	6,846,646	5,318,539	4,020,614	(170,217)	(170,217)	(170,217)	(33,383)	(109,798)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9047 SW Plains Regional Service Center	\$ 6,722,207	\$ 5,221,874	\$ 3,947,539	(\$ 99,095)	(\$ 99,095)	(\$ 99,095)	\$ 48,664	(\$ 3,744)	\$ 0
9053 SW Kansas Educational Consortium	304,412	236,470	178,763	(17,434)	(17,434)	(17,434)	(9,798)	(5,778)	0
9055 South Central Kansas Education Service	6,780,683	5,267,298	3,981,878	38,225	38,225	38,225	180,710	70,481	0
9056 Smoky Hill Education Service Center	5,352,218	4,157,653	3,143,029	174,899	174,899	174,899	294,551	190,429	0
9273 Nc Kansas Sp Ed Coop Interlocal 636	10,435,948	8,106,742	6,128,390	(236,874)	(236,874)	(236,874)	(13,598)	(91,232)	0
9274 Southeast Kansas Interlocal 637	28,581,683	22,202,519	16,784,263	(446,650)	(446,650)	(446,650)	167,437	(91,838)	0
9303 Wichita Area Technical College	19,363,829	15,042,004	11,371,185	(89,005)	(89,005)	(89,005)	290,689	(53,696)	0
9304 Manhattan Area Technical College	6,473,418	5,028,612	3,801,440	(145,002)	(145,002)	(145,002)	1,361	(23,291)	0
9305 Flint Hills Technical College	8,073,744	6,271,760	4,741,213	(46,225)	(46,225)	(46,225)	125,747	26,354	0
9395 Salina Area Technical College	4,639,100	3,603,697	2,724,258	(8,562)	(8,562)	(8,562)	86,821	14,374	0
9487 Western Kansas Com College Virtual Ed Consortium	743,426	577,500	436,568	44,655	44,655	44,655	52,313	4,975	0
9507 Butler Co Special Education Interlocal # 638	27,152,683	21,092,458	15,945,100	3,437,592	3,437,592	3,437,592	4,034,126	2,785,272	0
Special Funding Situation Subtotal	\$ 961,863,351	\$ 747,184,454	\$ 564,843,158	(\$ 14,002,957)	(\$ 14,002,957)	(\$ 14,002,958)	\$ 7,283,685	\$ 177,089	\$ 0
State									
S175 Kansas Housing Resource Corporation	\$ 4,685,097	\$ 3,639,427	\$ 2,751,269	(\$ 80,716)	(\$ 80,716)	(\$ 80,716)	\$ 22,770	(\$ 9,078)	\$ 0
S176 Kansas Development Finance Authority	1,654,345	1,285,110	971,495	(12,107)	(12,107)	(12,107)	26,134	15,664	0
S246 Fort Hays State University	19,042,481	14,792,377	11,182,477	(163,570)	(163,570)	(163,570)	263,180	108,084	0
S276 Dept of Transportation	218,413,264	169,665,468	128,260,670	(3,927,433)	(3,927,433)	(3,927,433)	1,187,590	635,582	0
S367 Kansas State University	104,630,464	81,277,924	61,443,033	(1,077,387)	(1,077,387)	(1,077,387)	1,255,886	416,636	0
S379 Emporia State University	17,843,462	13,860,968	10,478,367	(364,281)	(364,281)	(364,281)	46,455	(8,733)	0
S385 Pittsburg State University	20,963,532	16,284,668	12,310,592	(242,366)	(242,366)	(242,366)	233,204	96,900	0
S450 Kansas Lottery	8,335,548	6,475,132	4,894,954	(111,855)	(111,855)	(111,855)	83,205	51,413	0
S561 Kansas Board of Regents	1,434,794	1,114,561	842,566	(7,094)	(7,094)	(7,094)	28,902	27,544	0
S682 Staff Benefits University of Kansas	79,190,958	61,516,277	46,503,977	(2,601,377)	(2,601,377)	(2,601,377)	(673,367)	(331,225)	0
S683 University of Kansas Medical Center	23,352,031	18,140,076	13,713,211	(826,338)	(826,338)	(826,338)	(241,505)	(74,835)	0
S715 Wichita State University	40,666,538	31,590,147	23,880,955	(548,410)	(548,410)	(548,410)	396,968	223,447	0
Other state agencies (less KPERS)	1,440,338,479	1,118,868,403	845,822,158	(26,043,074)	(26,043,074)	(26,043,074)	6,647,310	(134,866)	0
State Subtotal	\$ 1,980,550,993	\$ 1,538,510,538	\$ 1,163,055,724	(\$ 36,006,008)	(\$ 36,006,008)	(\$ 36,006,008)	\$ 9,276,732	\$ 1,016,533	\$ 0
Other Employers									
4828 USD 202 Turner	\$ 48,802,858	\$ 37,910,517	\$ 28,658,916	(\$ 468,632)	(\$ 468,632)	(\$ 468,632)	\$ 592,398	\$ 108,435	\$ 0
4829 USD 203 Piper	15,849,405	12,311,966	9,307,380	(550,264)	(550,264)	(550,264)	(196,522)	(218,234)	0
4871 USD 205 Bluestem	6,656,779	5,171,048	3,909,117	(45,344)	(45,344)	(45,344)	111,119	75,949	0
4882 USD 204 Bonner Springs	30,869,900	23,980,027	18,127,993	311,148	311,148	311,148	963,511	435,946	0
4912 USD 206 Remington-Whitewater	5,602,434	4,352,023	3,289,965	(265,079)	(265,079)	(265,079)	(153,856)	(184,705)	0
4977 USD 209 Moscow	3,548,743	2,756,697	2,083,958	(50,223)	(50,223)	(50,223)	32,563	18,940	0
4978 USD 233 Olathe	367,539,354	285,508,010	215,833,246	(3,781,424)	(3,781,424)	(3,781,424)	3,939,916	(459,857)	0

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June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4979 USD 242 Weskan	\$ 1,515,732	\$ 1,177,435	\$ 890,096	(\$ 10,922)	(\$ 10,922)	(\$ 10,922)	\$ 21,341	\$ 3,222	\$ 0
4980 USD 250 Pittsburg	31,275,843	24,295,367	18,366,378	(366,910)	(366,910)	(366,910)	278,078	(120,989)	0
4981 USD 253 Emporia	68,188,973	52,969,832	40,043,188	(565,086)	(565,086)	(565,086)	901,534	152,586	0
4982 USD 259 Wichita	642,704,157	499,258,604	377,420,603	(7,834,871)	(7,834,871)	(7,834,871)	5,919,117	(674,782)	0
4983 USD 260 Derby	65,529,310	50,903,781	38,481,331	(3,029,878)	(3,029,878)	(3,029,878)	(1,542,025)	(1,350,662)	0
4984 USD 262 Valley Center	25,605,128	19,890,303	15,036,316	(247,830)	(247,830)	(247,830)	328,121	133,596	0
4985 USD 265 Goddard	54,722,184	42,508,705	32,134,971	(809,932)	(809,932)	(809,932)	400,226	(3,190)	0
4986 USD 266 Maize	63,875,500	49,619,086	37,510,150	(1,293,777)	(1,293,777)	(1,293,777)	129,725	(213,740)	0
4987 USD 268 Cheney	8,794,796	6,831,880	5,164,642	(133,709)	(133,709)	(133,709)	60,710	(3,398)	0
4988 USD 290 Ottawa	30,883,360	23,990,483	18,135,897	(394,235)	(394,235)	(394,235)	264,155	(55,598)	0
4990 USD 314 Brewster	1,378,368	1,070,729	809,431	(38,749)	(38,749)	(38,749)	(10,261)	(21,557)	0
4991 USD 348 Baldwin City	13,463,402	10,458,496	7,906,227	(299,916)	(299,916)	(299,916)	(1,276)	(70,590)	0
4992 USD 349 Stafford	3,255,740	2,529,090	1,911,896	(45,808)	(45,808)	(45,808)	25,990	734	0
4993 USD 352 Goodland	10,964,101	8,517,016	6,438,542	(193,968)	(193,968)	(193,968)	48,432	(24,049)	0
4994 USD 359 Argonia Public Schools	2,383,775	1,851,739	1,399,845	(31,537)	(31,537)	(31,537)	20,091	(1,822)	0
4995 USD 363 Holcomb	11,344,460	8,812,483	6,661,903	(209,584)	(209,584)	(209,584)	42,130	(27,695)	0
4996 USD 371 Montezuma	3,590,549	2,789,172	2,108,509	5,790	5,790	5,790	86,125	46,598	0
4997 USD 373 Newton	48,548,008	37,712,547	28,509,258	(785,712)	(785,712)	(785,712)	297,087	(14,613)	0
4998 USD 376 Sterling	5,861,652	4,553,386	3,442,188	(140,579)	(140,579)	(140,579)	(13,683)	(50,723)	0
4999 USD 383 Manhattan	69,058,085	53,644,967	40,553,564	(1,963,075)	(1,963,075)	(1,963,075)	(852,740)	(2,381,498)	0
5000 USD 385 Andover	53,278,744	41,387,427	31,287,328	(270,918)	(270,918)	(270,918)	870,493	225,430	0
5001 USD 386 Madison-Virgil	3,703,044	2,876,559	2,174,570	8,899	8,899	8,899	89,010	39,084	0
5002 USD 390 Hamilton	1,383,895	1,075,022	812,676	(60,727)	(60,727)	(60,727)	(25,736)	(11,669)	0
5004 USD 394 Rose Hill	14,544,132	11,298,018	8,540,874	(395,838)	(395,838)	(395,838)	(83,147)	(168,947)	0
5005 USD 396 Douglass Public Schools	8,088,452	6,283,186	4,749,850	(275,707)	(275,707)	(275,707)	(85,955)	(70,227)	0
5006 USD 398 Peabody-Burns	3,571,830	2,774,631	2,097,516	(123,623)	(123,623)	(123,623)	(40,350)	(34,479)	0
5007 USD 399 Paradise	2,216,193	1,721,559	1,301,434	(43,986)	(43,986)	(43,986)	5,478	(6,454)	0
5008 USD 404 Riverton	9,354,415	7,266,597	5,493,272	(158,932)	(158,932)	(158,932)	43,755	(32,462)	0
5010 USD 409 Atchison Public Schools	20,795,503	16,154,141	12,211,919	(427,357)	(427,357)	(427,357)	99,025	181,205	0
5011 USD 420 Osage City	6,001,958	4,662,377	3,524,581	(317,984)	(317,984)	(317,984)	(163,369)	(78,878)	0
5012 USD 421 Lyndon	4,450,124	3,456,898	2,613,284	(34,431)	(34,431)	(34,431)	58,912	2,141	0
5013 USD 443 Dodge City	83,485,266	64,852,136	49,025,759	(1,025,352)	(1,025,352)	(1,025,352)	810,054	104,711	0
5014 USD 446 Independence	21,484,108	16,689,056	12,616,294	(383,983)	(383,983)	(383,983)	106,004	10,900	0
5015 USD 448 Inman	5,773,760	4,485,111	3,390,574	(109,779)	(109,779)	(109,779)	17,372	(20,249)	0
5016 USD 449 Easton	7,525,981	5,846,252	4,419,545	(213,894)	(213,894)	(213,894)	(48,883)	(81,031)	0
5017 USD 453 Leavenworth	51,510,835	40,014,099	30,249,144	(4,064,348)	(4,064,348)	(4,064,348)	(2,894,328)	(2,288,175)	0
5018 USD 456 Marais Des Cygnes Valley	3,921,258	3,046,070	2,302,713	(38,640)	(38,640)	(38,640)	46,346	6,907	0
5019 USD 470 Arkansas City	31,424,884	24,411,144	18,453,901	(111,726)	(111,726)	(111,726)	506,225	(56,119)	0
5020 USD 475 Geary Co	98,763,731	76,720,591	57,997,862	(763,516)	(763,516)	(763,516)	1,332,035	144,801	0
5021 USD 477 Ingalls	4,064,060	3,157,000	2,386,572	(66,204)	(66,204)	(66,204)	26,739	7,798	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5022 USD 480 Liberal	\$ 58,808,261	\$ 45,682,808	\$ 34,534,473	(\$ 1,060,192)	(\$ 1,060,192)	(\$ 1,060,192)	\$ 255,939	(\$ 78,645)	\$ 0
5024 USD 215 Lakin	8,432,354	6,550,331	4,951,802	(196,298)	(196,298)	(196,298)	11,556	34,022	0
5025 USD 234 Fort Scott	23,356,488	18,143,539	13,715,828	(335,887)	(335,887)	(335,887)	191,162	48,503	0
5026 USD 251 North Lyon	6,379,732	4,955,836	3,746,424	(62,537)	(62,537)	(62,537)	90,913	73,046	0
5027 USD 261 Haysville	70,013,040	54,386,784	41,114,350	(488,748)	(488,748)	(488,748)	1,032,104	284,259	0
5028 USD 267 Renwick	16,833,776	13,076,635	9,885,441	(368,376)	(368,376)	(368,376)	7,822	(72,098)	0
5029 USD 288 Central Heights	7,993,786	6,209,648	4,694,259	(32,867)	(32,867)	(32,867)	145,369	67,829	0
5031 USD 305 Salina	119,837,261	93,090,706	70,373,049	(1,368,146)	(1,368,146)	(1,368,146)	1,241,794	126,005	0
5032 USD 361 Anthony-Harper	10,302,238	8,002,875	6,049,871	(136,633)	(136,633)	(136,633)	76,787	(47,476)	0
5033 USD 378 Riley Co	7,262,840	5,641,842	4,265,019	6,727	6,727	6,727	157,965	44,932	0
5034 USD 403 Otis-Bison	3,868,398	3,005,008	2,271,672	(1,187)	(1,187)	(1,187)	78,405	16,548	0
5035 USD 413 Chanute	19,162,374	14,885,511	11,252,883	(211,129)	(211,129)	(211,129)	195,241	(18,764)	0
5036 USD 415 Hiawatha	9,938,726	7,720,496	5,836,402	(215,183)	(215,183)	(215,183)	16,681	(1,320)	0
5037 USD 418 McPherson	36,082,793	28,029,451	21,189,204	(817,630)	(817,630)	(817,630)	(25,639)	(233,294)	0
5038 USD 422 Kiowa County	5,569,630	4,326,541	3,270,701	(62,550)	(62,550)	(62,550)	54,801	(9,418)	0
5039 USD 439 Sedgwick Public Schools	5,593,074	4,344,752	3,284,468	(122,631)	(122,631)	(122,631)	4,759	(14,398)	0
5040 USD 445 Coffeyville	18,018,978	13,997,311	10,581,437	(156,325)	(156,325)	(156,325)	209,419	(53,239)	0
5041 USD 457 Garden City	101,699,995	79,001,508	59,722,149	(1,465,761)	(1,465,761)	(1,465,761)	802,668	101,491	0
5042 USD 458 Basehor-Linwood	24,290,406	18,869,014	14,264,260	164,754	164,754	164,754	783,539	712,291	0
5043 USD 465 Winfield	39,255,634	30,494,144	23,052,418	(750,218)	(750,218)	(750,218)	137,303	(47,137)	0
5056 USD 223 Barnes	4,793,669	3,723,767	2,815,027	(88,449)	(88,449)	(88,449)	16,497	(17,377)	0
5057 USD 258 Humboldt	7,786,269	6,048,446	4,572,396	(40,159)	(40,159)	(40,159)	123,751	20,773	0
5058 USD 273 Beloit	16,655,764	12,938,353	9,780,905	(134,164)	(134,164)	(134,164)	217,243	12,393	0
5059 USD 284 Chase County	5,055,026	3,926,792	2,968,506	(54,631)	(54,631)	(54,631)	60,877	29,530	0
5060 USD 285 Cedar Vale	1,864,091	1,448,043	1,094,666	(74,876)	(74,876)	(74,876)	(28,784)	(14,887)	0
5061 USD 286 Chautauqua County	4,681,798	3,636,865	2,749,332	(86,785)	(86,785)	(86,785)	16,577	(13,751)	0
5062 USD 287 West Franklin	8,155,842	6,335,534	4,789,424	(179,742)	(179,742)	(179,742)	(3,361)	(59,707)	0
5063 USD 327 Ellsworth	6,825,520	5,302,128	4,008,208	(121,524)	(121,524)	(121,524)	28,570	(18,809)	0
5064 USD 338 Valley Falls	4,981,664	3,869,804	2,925,425	(82,898)	(82,898)	(82,898)	22,782	(25,169)	0
5065 USD 342 McLouth	5,035,861	3,911,904	2,957,252	(100,358)	(100,358)	(100,358)	9,508	(25,241)	0
5066 USD 380 Vermillion	6,888,007	5,350,669	4,044,903	(104,643)	(104,643)	(104,643)	44,409	(15,649)	0
5067 USD 389 Eureka	9,859,570	7,659,006	5,789,919	(107,887)	(107,887)	(107,887)	107,196	15,204	0
5068 USD 417 Council Grove	7,472,229	5,804,498	4,387,980	(447,082)	(447,082)	(447,082)	(313,092)	(372,825)	0
5069 USD 440 Halstead	8,503,309	6,605,450	4,993,470	(134,707)	(134,707)	(134,707)	49,201	(23,739)	0
5070 USD 464 Tonganoxie	20,933,046	16,260,986	12,292,690	(83,489)	(83,489)	(83,489)	378,569	160,492	0
5072 USD 482 Dighton	2,779,467	2,159,116	1,632,210	(72,480)	(72,480)	(72,480)	(12,824)	(30,370)	0
5073 USD 487 Herington	5,511,422	4,281,324	3,236,519	(152,948)	(152,948)	(152,948)	(23,946)	(23,545)	0
5076 USD 217 Rolla	3,164,372	2,458,114	1,858,241	(62,114)	(62,114)	(62,114)	10,756	398	0
5077 USD 218 Elkhart	7,208,643	5,599,741	4,233,192	(229,994)	(229,994)	(229,994)	(85,664)	(151,611)	0
5078 USD 226 Meade	5,727,943	4,449,519	3,363,668	(59,670)	(59,670)	(59,670)	66,185	14,693	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5079 USD 235 Uniontown	\$ 6,491,068	\$ 5,042,322	\$ 3,811,805	(\$ 121,681)	(\$ 121,681)	(\$ 121,681)	\$ 35,607	\$ 36,661	\$ 0
5080 USD 252 Southern Lyon County	6,016,844	4,673,941	3,533,323	(86,401)	(86,401)	(86,401)	39,499	(27,444)	0
5081 USD 254 Barber County North	5,142,473	3,994,721	3,019,858	(145,537)	(145,537)	(145,537)	(40,351)	(85,607)	0
5082 USD 269 Palco	2,372,811	1,843,222	1,393,406	(53,882)	(53,882)	(53,882)	(2,449)	(18,045)	0
5083 USD 270 Plainville	3,810,725	2,960,207	2,237,804	(130,105)	(130,105)	(130,105)	(49,767)	(69,988)	0
5087 USD 281 Hill City	4,694,991	3,647,113	2,757,079	9,143	9,143	9,143	104,773	23,893	0
5088 USD 289 Wellsville	8,991,438	6,984,633	5,280,118	(263,140)	(263,140)	(263,140)	(53,848)	(53,092)	0
5089 USD 298 Lincoln	4,819,430	3,743,778	2,830,155	(25,024)	(25,024)	(25,024)	74,172	3,586	0
5090 USD 303 Ness City	3,506,936	2,724,221	2,059,408	8,513	8,513	8,513	78,768	14,286	0
5092 USD 321 Kaw Valley	16,461,261	12,787,261	9,666,685	(91,339)	(91,339)	(91,339)	254,141	34,973	0
5093 USD 322 Onaga-Havensville-Wheaton	4,081,175	3,170,295	2,396,623	(1,676)	(1,676)	(1,676)	87,355	37,684	0
5095 USD 329 Mill Creek Valley	6,922,415	5,377,397	4,065,109	(127,728)	(127,728)	(127,728)	19,538	(42,452)	0
5096 USD 346 Jayhawk	6,425,194	4,991,151	3,773,121	(91,803)	(91,803)	(91,803)	51,388	6,498	0
5098 USD 360 Caldwell	3,412,359	2,650,752	2,003,868	(32,057)	(32,057)	(32,057)	41,142	4,074	0
5099 USD 365 Garnett	12,743,241	9,899,069	7,483,322	(169,012)	(169,012)	(169,012)	107,575	(7,630)	0
5100 USD 367 Osawatomie	13,869,611	10,774,044	8,144,769	(104,217)	(104,217)	(104,217)	189,525	20,337	0
5101 USD 372 Silver Lake	8,970,223	6,968,153	5,267,660	(106,251)	(106,251)	(106,251)	88,509	4,187	0
5102 USD 379 Clay Center	20,630,416	16,025,900	12,114,974	(611,636)	(611,636)	(611,636)	(73,242)	108,427	0
5103 USD 382 Pratt	12,501,316	9,711,139	7,341,254	(188,008)	(188,008)	(188,008)	87,492	(6,799)	0
5104 USD 419 Canton-Galva	4,589,093	3,564,850	2,694,892	(185,913)	(185,913)	(185,913)	(82,710)	(79,438)	0
5105 USD 459 Bucklin	3,465,219	2,691,814	2,034,910	(46,660)	(46,660)	(46,660)	30,087	3,638	0
5106 USD 483 Kismet-Plains	9,531,625	7,404,256	5,597,337	(217,518)	(217,518)	(217,518)	(2,529)	(39,329)	0
5116 USD 210 Hugoton	12,362,169	9,603,049	7,259,541	(376,510)	(376,510)	(376,510)	(94,757)	(108,072)	0
5117 USD 212 Northern Valley	2,976,822	2,312,423	1,748,104	(49,244)	(49,244)	(49,244)	10,783	(27,486)	0
5118 USD 214 Ulysses	18,276,948	14,197,705	10,732,927	(370,453)	(370,453)	(370,453)	45,350	(26,898)	0
5119 USD 219 Minneola	3,161,520	2,455,898	1,856,566	(53,426)	(53,426)	(53,426)	14,808	(11,841)	0
5120 USD 231 Gardner	66,977,742	52,028,937	39,331,906	(517,501)	(517,501)	(517,501)	927,128	193,740	0
5122 USD 255 South Barber County	3,281,145	2,548,824	1,926,815	(60,054)	(60,054)	(60,054)	12,923	(6,880)	0
5123 USD 256 Marmaton Valley	3,449,174	2,679,350	2,025,488	(101,940)	(101,940)	(101,940)	(21,356)	(19,881)	0
5125 USD 320 Wamego	23,332,510	18,124,912	13,701,747	(264,655)	(264,655)	(264,655)	232,966	(16,953)	0
5127 USD 332 Cunningham	2,885,811	2,241,725	1,694,659	(129,961)	(129,961)	(129,961)	(51,286)	(3,611)	0
5128 USD 335 North Jackson	4,386,567	3,407,527	2,575,961	(51,135)	(51,135)	(51,135)	47,324	15,699	0
5129 USD 337 Royal Valley	11,281,617	8,763,666	6,624,999	(246,703)	(246,703)	(246,703)	13,720	(14,502)	0
5130 USD 343 Perry	10,016,635	7,781,015	5,882,153	(288,172)	(288,172)	(288,172)	(85,622)	(179,643)	0
5131 USD 364 Marysville	11,024,805	8,564,172	6,474,190	(330,871)	(330,871)	(330,871)	(83,447)	(108,404)	0
5132 USD 368 Paola	41,351,577	32,122,292	24,283,237	(591,701)	(591,701)	(591,701)	323,266	14,439	0
5133 USD 381 Spearville-Windthors	4,096,952	3,182,551	2,405,888	3,234	3,234	3,234	89,397	28,393	0
5134 USD 393 Solomon	4,101,231	3,185,875	2,408,401	(64,955)	(64,955)	(64,955)	21,368	(21,081)	0
5135 USD 402 Augusta	19,989,412	15,527,963	11,738,552	(367,487)	(367,487)	(367,487)	42,299	(184,324)	0
5137 USD 432 Victoria	3,139,057	2,438,449	1,843,375	(53,797)	(53,797)	(53,797)	15,259	(7,009)	0

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June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5138 USD 454 Burlingame Public Schools	\$ 3,544,375	\$ 2,753,304	\$ 2,081,393	(\$ 33,861)	(\$ 33,861)	(\$ 33,861)	\$ 42,980	\$ 7,113	\$ 0
5140 USD 463 Udall	4,233,604	3,288,703	2,486,135	(66,148)	(66,148)	(66,148)	19,730	(34,199)	0
5141 USD 467 Wichita County Schools	5,419,519	4,209,933	3,182,550	(174,638)	(174,638)	(174,638)	(50,817)	(53,150)	0
5142 USD 474 Haviland	1,473,391	1,144,544	865,232	(10,868)	(10,868)	(10,868)	19,923	630	0
5143 USD 211 Norton	8,230,719	6,393,700	4,833,395	(157,215)	(157,215)	(157,215)	26,586	(19,085)	0
5144 USD 216 Deerfield	4,217,915	3,276,516	2,476,922	(114,881)	(114,881)	(114,881)	(21,519)	(38,179)	0
5145 USD 227 Jetmore	3,699,033	2,873,443	2,172,214	(43,003)	(43,003)	(43,003)	37,679	3,822	0
5147 USD 232 De Soto	76,018,118	59,051,585	44,640,763	(1,109,298)	(1,109,298)	(1,109,298)	558,174	(48,172)	0
5148 USD 239 North Ottawa County	7,799,996	6,059,110	4,580,458	(87,523)	(87,523)	(87,523)	79,724	(1,337)	0
5149 USD 244 Burlington	13,343,063	10,365,016	7,835,560	(354,385)	(354,385)	(354,386)	(49,743)	(76,515)	0
5150 USD 257 Iola	13,252,943	10,295,010	7,782,638	(572,620)	(572,620)	(572,620)	(276,829)	(264,605)	0
5151 USD 274 Oakley	5,285,007	4,105,443	3,103,559	(66,439)	(66,439)	(66,439)	50,693	9,340	0
5152 USD 282 West Elk	8,326,188	6,467,861	4,889,458	(131,013)	(131,013)	(131,013)	48,528	(24,779)	0
5153 USD 283 Elk Valley	2,827,335	2,196,300	1,660,320	(20,449)	(20,449)	(20,449)	37,368	(3,635)	0
5154 USD 299 Sylvan Grove	2,921,734	2,269,630	1,715,754	(45,034)	(45,034)	(45,034)	21,071	4,570	0
5155 USD 311 Pretty Prairie	3,602,672	2,798,590	2,115,628	(65,305)	(65,305)	(65,305)	9,906	(27,036)	0
5156 USD 315 Colby	10,842,247	8,422,359	6,366,984	(144,978)	(144,978)	(144,978)	81,642	(42,662)	0
5157 USD 326 Logan	2,354,003	1,828,611	1,382,361	(56,624)	(56,624)	(56,624)	678	5,235	0
5158 USD 331 Kingman-Norwich	10,951,978	8,507,599	6,431,423	(148,268)	(148,268)	(148,268)	96,225	18,757	0
5159 USD 333 Concordia	15,503,276	12,043,090	9,104,120	(446,542)	(446,542)	(446,542)	(89,298)	(100,983)	0
5160 USD 347 Kinsley-Offierle	5,028,285	3,906,019	2,952,802	(35,340)	(35,340)	(35,340)	77,124	33,361	0
5161 USD 356 Conway Springs	5,851,579	4,545,562	3,436,272	(115,632)	(115,632)	(115,632)	14,275	(19,485)	0
5162 USD 377 Atchison Co Community	6,830,869	5,306,283	4,011,349	(159,651)	(159,651)	(159,651)	(2,348)	(17,835)	0
5163 USD 395 LaCrosse	4,092,763	3,179,296	2,403,428	(50,953)	(50,953)	(50,953)	39,099	4,926	0
5164 USD 412 Hoxie Community Schools	3,959,855	3,076,053	2,325,379	(89,649)	(89,649)	(89,649)	(2,414)	(24,250)	0
5166 USD 429 Troy	2,781,428	2,160,639	1,633,361	(159,369)	(159,369)	(159,369)	(101,817)	(102,506)	0
5167 USD 430 South Brown County	8,343,481	6,481,294	4,899,613	(109,351)	(109,351)	(109,351)	72,762	95	0
5168 USD 431 Hoisington	8,375,750	6,506,361	4,918,562	67,057	67,057	67,057	237,592	79,387	0
5171 USD 444 Little River	4,537,570	3,524,827	2,664,636	(26,384)	(26,384)	(26,384)	71,038	17,642	0
5172 USD 447 Cherryvale	10,468,484	8,132,016	6,147,496	(126,083)	(126,083)	(126,083)	105,288	19,915	0
5173 USD 452 Stanton Co	5,596,818	4,347,661	3,286,667	(77,572)	(77,572)	(77,572)	54,875	38,713	0
5174 USD 460 Hesston	7,756,050	6,024,972	4,554,651	(239,072)	(239,072)	(239,072)	(65,344)	(82,232)	0
5175 USD 462 Central	4,714,513	3,662,278	2,768,543	(61,192)	(61,192)	(61,192)	43,023	5,818	0
5176 USD 469 Lansing	31,494,057	24,464,878	18,494,522	1,170,757	1,170,757	1,170,757	1,815,367	982,753	0
5185 USD 229 Blue Valley	273,970,777	212,823,063	160,886,178	(4,907,379)	(4,907,379)	(4,907,380)	565,394	(3,014,637)	0
5186 USD 237 Smith Center	4,761,400	3,698,700	2,796,077	(119,638)	(119,638)	(119,638)	(13,757)	(33,793)	0
5187 USD 240 Twin Valley	6,893,712	5,355,100	4,048,253	(64,034)	(64,034)	(64,034)	80,355	(5,368)	0
5188 USD 271 Stockton	3,623,085	2,814,447	2,127,615	(51,938)	(51,938)	(51,938)	28,109	714	0
5189 USD 291 Grinnell	1,151,953	894,848	676,471	(46,671)	(46,671)	(46,671)	(21,423)	(22,621)	0
5190 USD 297 St Francis Schools	3,979,644	3,091,425	2,337,000	(69,041)	(69,041)	(69,041)	23,156	9,341	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5191 USD 309 Nickerson	\$ 13,747,223	\$ 10,678,971	\$ 8,072,898	(\$ 39,414)	(\$ 39,414)	(\$ 39,414)	\$ 239,979	\$ 19,113	\$ 0
5192 USD 310 Fairfield	4,429,800	3,441,110	2,601,349	(63,684)	(63,684)	(63,684)	16,278	(71,892)	0
5193 USD 313 Buhler	23,444,024	18,211,537	13,767,232	(424,271)	(424,271)	(424,271)	136,850	115,243	0
5195 USD 323 Rock Creek	9,543,392	7,413,396	5,604,247	(123,795)	(123,795)	(123,795)	81,049	(12,979)	0
5196 USD 341 Oskaloosa	8,491,186	6,596,033	4,986,351	297,196	297,196	297,196	487,687	319,194	0
5197 USD 351 Macksville	3,963,243	3,078,684	2,327,369	(94,989)	(94,989)	(94,989)	(9,185)	(34,213)	0
5198 USD 353 Wellington	21,668,360	16,832,185	12,724,494	(415,085)	(415,085)	(415,085)	170,885	362,903	0
5199 USD 355 Ellinwood	6,591,796	5,120,569	3,870,956	142,843	142,843	142,843	274,858	119,315	0
5200 USD 362 Prairie View	11,842,930	9,199,699	6,954,624	(392,356)	(392,356)	(392,356)	(180,795)	(363,302)	0
5201 USD 369 Burrton	3,924,734	3,048,770	2,304,755	(19,026)	(19,026)	(19,026)	63,163	9,609	0
5202 USD 392 Osborne County	3,309,135	2,570,567	1,943,251	(114,305)	(114,305)	(114,305)	(44,327)	(60,868)	0
5203 USD 400 Smoky Valley	10,222,993	7,941,317	6,003,335	(236,873)	(236,873)	(236,873)	124	(18,765)	0
5204 USD 405 Lyons	15,614,968	12,129,853	9,169,710	(183,262)	(183,262)	(183,262)	158,811	20,862	0
5205 USD 408 Marion	6,335,697	4,921,629	3,720,565	(131,709)	(131,709)	(131,709)	15,803	1,963	0
5206 USD 410 Durham Hillsboro Lehigh	6,562,112	5,097,510	3,853,525	(197,631)	(197,631)	(197,631)	(52,926)	(75,433)	0
5207 USD 416 Louisburg	14,735,961	11,447,032	8,653,523	(386,836)	(386,836)	(386,836)	(56,021)	(104,006)	0
5208 USD 423 Moundridge	3,242,102	2,518,495	1,903,887	(88,536)	(88,536)	(88,536)	(38,987)	(119,628)	0
5210 USD 428 Great Bend	47,000,274	36,510,253	27,600,369	(696,627)	(696,627)	(696,627)	325,015	(75,438)	0
5212 USD 434 Santa Fe Trail	10,660,758	8,281,377	6,260,407	(200,141)	(200,141)	(200,141)	23,408	(81,063)	0
5213 USD 436 Caney Valley	8,995,360	6,987,680	5,282,422	(99,206)	(99,206)	(99,206)	91,983	(7,153)	0
5214 USD 450 Shawnee Heights	42,722,814	33,187,482	25,088,480	(538,142)	(538,142)	(538,142)	400,190	40,061	0
5215 USD 466 Scott Co	9,746,006	7,570,789	5,723,230	(298,764)	(298,764)	(298,764)	(86,960)	(128,469)	0
5216 USD 473 Chapman	13,861,411	10,767,673	8,139,953	501	501	501	282,814	51,084	0
5217 USD 476 Copeland	1,838,151	1,427,893	1,079,433	(39,063)	(39,063)	(39,063)	1,442	(9,354)	0
5218 USD 481 Rural Vista	3,896,299	3,026,681	2,288,057	(128,061)	(128,061)	(128,061)	(39,158)	(40,519)	0
5219 USD 241 Wallace County Schools	3,119,713	2,423,422	1,832,016	(46,154)	(46,154)	(46,154)	21,049	(7,413)	0
5220 USD 243 Lebo-Waverly	9,039,395	7,021,887	5,308,281	(33,640)	(33,640)	(33,640)	166,648	74,139	0
5222 USD 307 Ell-Saline	5,396,788	4,192,276	3,169,202	(105,858)	(105,858)	(105,858)	17,028	(4,921)	0
5223 USD 339 Jefferson County North	5,826,888	4,526,381	3,421,773	(77,665)	(77,665)	(77,665)	50,583	3,435	0
5226 USD 272 Waconda	3,604,723	2,800,182	2,116,832	(75,757)	(75,757)	(75,757)	(1,206)	(37,514)	0
5227 USD 275 Triplains	1,241,093	964,093	728,817	(29,039)	(29,039)	(29,039)	(2,834)	(12,882)	0
5228 USD 292 Wheatland	1,919,357	1,490,975	1,127,120	(32,961)	(32,961)	(32,961)	6,403	(15,934)	0
5229 USD 294 Oberlin	5,201,483	4,040,561	3,054,511	(119,632)	(119,632)	(119,632)	756	(9,689)	0
5230 USD 312 Haven	11,739,528	9,119,375	6,893,902	(77,119)	(77,119)	(77,119)	177,154	48,201	0
5231 USD 336 Holton	21,855,731	16,977,737	12,834,526	(117,204)	(117,204)	(117,204)	334,665	21,707	0
5233 USD 437 Auburn-Washburn	64,437,348	50,055,535	37,840,089	(1,972,679)	(1,972,679)	(1,972,679)	(557,393)	(787,009)	0
5235 USD 479 Crest	3,100,905	2,408,812	1,820,971	(57,993)	(57,993)	(57,993)	10,320	(10,075)	0
5236 USD 330 Mission Valley	7,665,217	5,954,412	4,501,310	(70,772)	(70,772)	(70,772)	93,454	9,264	0
5237 USD 334 Southern Cloud County	3,754,923	2,916,859	2,205,035	(86,056)	(86,056)	(86,056)	1,128	(5,664)	0
5238 USD 387 Altoona-Midway	3,036,457	2,358,748	1,783,124	(44,489)	(44,489)	(44,489)	29,806	29,138	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5239 USD 401 Chase Raymond	\$ 2,733,471	\$ 2,123,386	\$ 1,605,199	\$ 3,314	\$ 3,314	\$ 3,314	\$ 59,313	\$ 13,740	\$ 0
5240 USD 494 Syracuse	5,594,857	4,346,137	3,285,515	(118,695)	(118,695)	(118,695)	5,161	(26,002)	0
5241 USD 300 Commanche County	3,171,860	2,463,931	1,862,638	(11,098)	(11,098)	(11,098)	51,454	(4,810)	0
5250 USD 306 SE of Saline	8,767,430	6,810,622	5,148,572	(79,830)	(79,830)	(79,830)	118,552	54,160	0
5251 USD 384 Blue Valley	2,825,998	2,195,261	1,659,535	(34,676)	(34,676)	(34,676)	23,977	(10,538)	0
5267 USD 397 Centre	2,634,615	2,046,593	1,547,147	(58,496)	(58,496)	(58,496)	433	(11,693)	0
5268 USD 220 Ashland	2,800,593	2,175,527	1,644,616	(88,346)	(88,346)	(88,346)	(27,010)	(36,820)	0
5270 USD 224 Clifton-Clyde	4,241,715	3,295,004	2,490,898	(33,514)	(33,514)	(33,514)	60,197	20,755	0
5271 USD 225 Fowler	2,482,186	1,928,185	1,457,635	(56,266)	(56,266)	(56,266)	229	(7,904)	0
5272 USD 230 Spring Hill	33,706,951	26,183,875	19,794,018	(19,968)	(19,968)	(19,968)	660,638	84,806	0
5274 USD 249 Frontenac	9,125,415	7,088,708	5,358,795	(134,127)	(134,127)	(134,127)	72,853	21,139	0
5275 USD 263 Mulvane	21,887,109	17,002,111	12,852,952	(388,090)	(388,090)	(388,090)	109,227	5,821	0
5276 USD 264 Clearwater	12,456,033	9,675,963	7,314,662	(196,013)	(196,013)	(196,013)	78,024	(14,996)	0
5278 USD 293 Quinter	3,441,597	2,673,465	2,021,038	(70,638)	(70,638)	(70,638)	3,960	(20,713)	0
5280 USD 308 Hutchinson	57,328,809	44,533,555	33,665,682	(1,741,460)	(1,741,460)	(1,741,460)	(463,116)	(612,420)	0
5281 USD 316 Golden Plains	2,469,439	1,918,283	1,450,149	(62,319)	(62,319)	(62,319)	(807)	9,042	0
5283 USD 325 Phillipsburg	6,963,598	5,409,388	4,089,293	(92,288)	(92,288)	(92,288)	67,329	30,249	0
5284 USD 340 Jefferson West	8,835,978	6,863,871	5,188,826	(92,497)	(92,497)	(92,497)	100,505	17,702	0
5285 USD 344 Pleasanton	4,690,801	3,643,858	2,754,619	(15,424)	(15,424)	(15,424)	86,427	31,510	0
5286 USD 350 St John-Hudson	4,076,629	3,166,763	2,393,953	(123,854)	(123,854)	(123,854)	(40,860)	(75,635)	0
5287 USD 357 Belle Plaine	6,798,065	5,280,801	3,992,085	(224,064)	(224,064)	(224,064)	(72,676)	(86,251)	0
5288 USD 358 Oxford	4,044,182	3,141,558	2,374,899	(70,107)	(70,107)	(70,107)	17,639	(14,569)	0
5289 USD 366 Woodson	5,501,260	4,273,430	3,230,552	(58,930)	(58,930)	(58,930)	57,371	(5,624)	0
5291 USD 374 Sublette	7,778,959	6,042,768	4,568,104	(204,415)	(204,415)	(204,415)	(25,928)	(39,439)	0
5292 USD 375 Circle	20,668,212	16,055,260	12,137,169	(583,274)	(583,274)	(583,274)	(109,348)	(135,326)	0
5293 USD 388 Ellis	4,901,528	3,807,553	2,878,366	(52,673)	(52,673)	(52,673)	53,096	3,580	0
5294 USD 407 Russell County	10,620,913	8,250,425	6,237,009	(140,690)	(140,690)	(140,690)	91,358	(42)	0
5295 USD 411 Goessel	3,166,422	2,459,707	1,859,445	(85,294)	(85,294)	(85,294)	(10,011)	(6,919)	0
5296 USD 435 Abilene	16,794,554	13,046,167	9,862,408	(200,105)	(200,105)	(200,105)	175,353	50,844	0
5297 USD 461 Neodesha	7,561,012	5,873,465	4,440,117	(276,278)	(276,278)	(276,278)	(112,623)	(134,835)	0
5298 USD 468 Healy	1,189,035	923,654	698,247	(71,517)	(71,517)	(71,517)	(40,466)	(20,139)	0
5299 USD 471 Dexter	2,127,053	1,652,315	1,249,087	(49,273)	(49,273)	(49,273)	(3,328)	(17,541)	0
5300 USD 484 Fredonia	7,563,330	5,875,266	4,441,478	(186,035)	(186,035)	(186,035)	(20,515)	(61,590)	0
5302 USD 489 Hays	38,890,963	30,210,864	22,838,269	(1,015,866)	(1,015,866)	(1,015,866)	(137,543)	(249,574)	0
5303 USD 490 El Dorado	24,219,450	18,813,896	14,222,593	(4,138,013)	(4,138,013)	(4,138,013)	(3,642,044)	(2,921,203)	0
5304 USD 491 Eudora	17,253,624	13,402,777	10,131,992	(157,990)	(157,990)	(157,990)	208,481	8,898	0
5305 USD 492 Flinthills	3,525,299	2,738,485	2,070,191	2,333	2,333	2,333	70,660	517	0
5306 USD 495 Fort Larned	16,739,644	13,003,512	9,830,163	(329,306)	(329,306)	(329,306)	46,137	(39,202)	0
5307 USD 496 Pawnee Heights	1,708,185	1,326,934	1,003,112	(37,042)	(37,042)	(37,042)	579	(9,307)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5308 USD 497 Lawrence	\$ 135,464,441	\$ 105,230,046	\$ 79,549,930	(\$ 2,045,372)	(\$ 2,045,372)	(\$ 2,045,372)	\$ 816,892	(\$ 578,689)	\$ 0
5309 USD 499 Galena	10,179,760	7,907,733	5,977,947	(43,660)	(43,660)	(43,660)	171,708	37,968	0
5310 USD 502 Lewis	1,258,564	977,664	739,077	(23,611)	(23,611)	(23,611)	2,806	(9,455)	0
5312 USD 345 Seaman	48,104,359	37,367,916	28,248,730	(605,277)	(605,277)	(605,277)	453,782	55,836	0
5313 USD 438 Skyline	4,997,888	3,882,406	2,934,952	(76,230)	(76,230)	(76,230)	33,520	(5,075)	0
5314 USD 501 Topeka Public Schools	188,922,445	146,756,723	110,942,527	(3,082,436)	(3,082,436)	(3,082,436)	940,787	(847,399)	0
5316 USD 208 Trego County	4,843,052	3,762,128	2,844,027	(141,708)	(141,708)	(141,708)	(19,860)	8,400	0
5317 USD 246 Arma	6,461,295	5,019,195	3,794,321	(110,652)	(110,652)	(110,652)	32,163	(11,630)	0
5318 USD 247 Cherokee	9,014,347	7,002,429	5,293,571	(94,142)	(94,142)	(94,142)	95,893	(9,615)	0
5319 USD 248 Girard	9,645,813	7,492,958	5,664,392	(261,399)	(261,399)	(261,399)	(47,494)	(84,760)	0
5320 USD 426 Pike Valley	3,547,049	2,755,381	2,082,964	(36,546)	(36,546)	(36,546)	40,551	5,973	0
5321 USD 498 Valley Heights	5,353,912	4,158,969	3,144,023	(11,780)	(11,780)	(11,780)	97,464	11,797	0
5322 USD 504 Oswego	6,410,842	4,980,002	3,764,693	(35,160)	(35,160)	(35,160)	105,687	39,484	0
5324 USD 500 Kansas City	319,396,486	248,110,179	187,561,902	(934,455)	(934,455)	(934,455)	5,677,798	920,887	0
5329 USD 245 Leroy-Gridley	3,026,919	2,351,339	1,777,523	(141,657)	(141,657)	(141,657)	(58,751)	(6,130)	0
5330 USD 493 Columbus	14,889,905	11,566,618	8,743,925	(127,441)	(127,441)	(127,441)	183,733	(6,469)	0
5331 USD 503 Parsons	14,956,938	11,618,690	8,783,289	(360,262)	(360,262)	(360,262)	(20,654)	(66,406)	0
5332 USD 506 Labette County	16,917,300	13,141,517	9,934,489	(142,627)	(142,627)	(142,627)	225,274	52,468	0
5333 USD 505 Chetopa	6,405,405	4,975,778	3,761,500	(39,021)	(39,021)	(39,021)	102,156	38,427	0
5337 USD 207 Fort Leavenworth	22,049,432	17,128,205	12,948,275	(58,111)	(58,111)	(58,111)	441,078	241,463	0
5366 USD 508 Baxter Springs	10,869,613	8,443,617	6,383,055	(476,311)	(476,311)	(476,311)	(228,065)	(198,975)	0
5367 USD 507 Satanta	4,776,465	3,710,403	2,804,924	(82,361)	(82,361)	(82,361)	26,962	6,195	0
5368 USD 101 Erie-St Paul	6,832,473	5,307,529	4,012,291	(15,055)	(15,055)	(15,055)	117,932	(11,019)	0
5405 USD 511 Attica	1,853,929	1,440,149	1,088,698	(50,079)	(50,079)	(50,079)	(10,120)	(20,842)	0
5409 USD 200 Greeley Co	3,062,842	2,379,244	1,798,619	(45,830)	(45,830)	(45,830)	22,240	827	0
5410 USD 509 South Haven	3,366,363	2,615,022	1,976,858	(45,145)	(45,145)	(45,145)	32,812	17,451	0
5430 USD 512 Shawnee Mission	332,452,519	258,252,228	195,228,907	(8,074,665)	(8,074,665)	(8,074,666)	(438,843)	(1,170,958)	0
5436 USD 102 Cimarron-Ensign	7,763,092	6,030,443	4,558,786	(149,608)	(149,608)	(149,608)	21,379	(28,595)	0
5590 USD 103 Cheylin	1,751,418	1,360,518	1,028,500	(82,352)	(82,352)	(82,352)	(43,668)	(41,494)	0
5696 Kansas State H S Activities Assoc	3,590,639	2,789,242	2,108,561	26,486	26,486	26,486	106,735	61,353	0
9291 USD 105 Rawlins County	4,542,829	3,528,912	2,667,724	(48,626)	(48,626)	(48,626)	47,959	(2,398)	0
9302 USD 106 Western Plains	2,061,624	1,601,489	1,210,665	(56,378)	(56,378)	(56,378)	(16,943)	(43,965)	0
9332 USD 107 Rock Hills	4,045,340	3,142,458	2,375,580	(53,862)	(53,862)	(53,862)	37,422	11,554	0
9333 USD 108 Washington County	4,738,937	3,681,251	2,782,886	(150,614)	(150,614)	(150,614)	(33,496)	(9,071)	0
9335 USD 109 Republic County	5,120,188	3,977,410	3,006,771	(144,577)	(144,577)	(144,577)	(27,033)	(33,035)	0
9389 USD 110 Thunder Ridge	3,804,039	2,955,013	2,233,878	(92,824)	(92,824)	(92,824)	(11,427)	(37,944)	0
9410 USD 111 Doniphan West	4,874,875	3,786,849	2,862,714	(101,121)	(101,121)	(101,121)	7,216	(19,269)	0
9444 USD 114 Riverside	7,674,309	5,961,475	4,506,650	(169,754)	(169,754)	(169,754)	5,279	(19,869)	0
9445 USD 112 Central Plains	8,072,496	6,270,791	4,740,480	(235,663)	(235,663)	(235,663)	(55,562)	(78,868)	0

KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9446 USD 113 Prairie Hills	\$ 13,439,334	\$ 10,439,800	\$ 7,892,094	(\$ 383,248)	(\$ 383,248)	(\$ 383,248)	(\$ 73,917)	(\$ 86,155)	\$ 0
9461 USD 115 Nemaha Central Schools	9,066,048	7,042,591	5,323,932	(256,041)	(256,041)	(256,041)	(44,275)	(43,755)	0
Other Employers Subtotal	\$ 5,971,561,388	\$ 4,638,764,776	\$ 3,506,730,541	(\$ 95,805,312)	(\$ 95,805,312)	(\$ 95,805,315)	\$ 33,461,916	(\$ 17,085,342)	\$ 0
Total	\$ 8,913,975,732	\$ 6,924,459,768	\$ 5,234,629,423	(\$ 145,814,277)	(\$ 145,814,277)	(\$ 145,814,281)	\$ 50,022,333	(\$ 15,891,720)	\$ 0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
Local Group									
2 Allen County	\$ 3,729,139	\$ 2,626,981	\$ 1,692,568	(\$ 198,858)	(\$ 198,858)	(\$ 198,858)	(\$ 71,836)	(\$ 38,759)	\$ 0
3 Anderson County	3,185,261	2,243,848	1,445,714	(46,783)	(46,783)	(46,783)	47,850	527	0
4 Atchison County	4,773,092	3,362,391	2,166,393	(93,067)	(93,067)	(93,067)	51,660	(4,149)	0
5 Barber County	2,334,785	1,644,732	1,059,703	(24,134)	(24,134)	(24,134)	43,134	(703)	0
6 Barton County	7,766,778	5,471,284	3,525,156	(156,815)	(156,815)	(156,815)	81,024	(1,189)	0
7 Bourbon County	3,164,404	2,229,155	1,436,248	(45,612)	(45,612)	(45,612)	48,829	2,882	0
8 Brown County	2,788,578	1,964,406	1,265,670	(88,640)	(88,640)	(88,640)	123	(10,358)	0
9 Butler County	16,017,882	11,283,750	7,270,136	(480,784)	(480,784)	(480,784)	21,036	(71,459)	0
10 Chase County	2,070,907	1,458,845	939,936	(64,068)	(64,068)	(64,068)	5,621	8,872	0
11 Chautauqua County	1,785,949	1,258,106	810,600	(56,527)	(56,527)	(56,527)	83	(7,433)	0
12 Cherokee County	4,879,150	3,437,103	2,214,530	(109,654)	(109,654)	(109,654)	39,938	(8,156)	0
13 Cheyenne County	1,407,048	991,191	638,626	(39,448)	(39,448)	(39,448)	5,575	(417)	0
14 Clay County	3,824,479	2,694,143	1,735,840	(59,753)	(59,753)	(59,753)	53,675	(2,798)	0
15 Cloud County	3,789,885	2,669,773	1,720,139	(67,083)	(67,083)	(67,083)	46,454	(3,902)	0
16 Coffey County	7,095,184	4,998,181	3,220,335	(79,255)	(79,255)	(79,255)	119,554	(29,247)	0
17 Comanche County	1,535,678	1,081,804	697,008	(37,591)	(37,591)	(37,591)	10,924	992	0
18 Cowley County	5,562,711	3,918,636	2,524,783	(71,889)	(71,889)	(71,889)	86,713	(18,962)	0
19 Crawford County	13,889,863	9,784,673	6,304,279	(346,611)	(346,611)	(346,611)	84,914	(25,372)	0
20 Dickinson County	5,104,444	3,595,811	2,316,786	(59,717)	(59,717)	(59,717)	88,613	(1,505)	0
21 Doniphan County	2,571,579	1,811,541	1,167,179	(42,140)	(42,140)	(42,140)	33,359	(6,444)	0
22 Douglas County	17,720,811	12,483,373	8,043,055	(200,393)	(200,393)	(200,393)	327,672	53,005	0
23 Edwards County	1,626,191	1,145,565	738,089	(32,275)	(32,275)	(32,275)	15,083	(9,728)	0
24 Elk County	1,538,306	1,083,655	698,201	(38,934)	(38,934)	(38,934)	9,163	(1,969)	0
25 Ellis County	6,111,790	4,305,432	2,773,996	(150,493)	(150,493)	(150,493)	38,809	(12,033)	0
26 Ellsworth County	2,595,475	1,828,375	1,178,024	(25,608)	(25,608)	(25,608)	49,631	1,966	0
27 Finney County	14,754,860	10,394,018	6,696,881	(284,186)	(284,186)	(284,186)	165,918	748	0
28 Ford County	7,391,698	5,207,060	3,354,916	(169,706)	(169,706)	(169,706)	51,422	(37,271)	0
29 Franklin County	7,351,717	5,178,895	3,336,770	(97,520)	(97,520)	(97,520)	130,566	48,049	0
30 Geary County	9,461,375	6,665,038	4,294,294	(160,715)	(160,715)	(160,715)	127,185	13,261	0
31 Gove County	1,737,803	1,224,190	788,748	(5,829)	(5,829)	(5,829)	46,096	15,859	0
32 Graham County	2,147,198	1,512,587	974,562	(34,492)	(34,492)	(34,492)	30,028	1,139	0
33 Gray County	2,668,821	1,880,043	1,211,314	(37,548)	(37,548)	(37,548)	43,051	6,947	0
34 Greenwood County	2,175,959	1,532,848	987,616	(37,103)	(37,103)	(37,103)	28,872	1,981	0
35 Hamilton County	1,702,314	1,199,190	772,640	(24,698)	(24,698)	(24,698)	25,294	(1,855)	0
36 Harper County	4,778,032	3,365,870	2,168,635	(63,600)	(63,600)	(63,600)	77,404	1,731	0
37 Harvey County	5,866,421	4,132,583	2,662,629	(113,496)	(113,496)	(113,496)	64,879	(2,447)	0
38 Jackson County	4,359,634	3,071,131	1,978,734	(70,804)	(70,804)	(70,804)	62,861	12,568	0
39 Jefferson County	7,754,103	5,462,355	3,519,403	(182,363)	(182,363)	(182,363)	55,186	(19,628)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
40 Jewell County	\$ 2,569,603	\$ 1,810,149	\$ 1,166,282	(\$ 33,683)	(\$ 33,683)	(\$ 33,683)	\$ 40,897	(\$ 3,773)	\$ 0
41 Johnson County	140,531,691	98,997,150	63,783,988	(2,694,388)	(2,694,388)	(2,694,388)	1,526,578	(251,556)	0
42 Kearny County	2,297,580	1,618,524	1,042,817	(49,998)	(49,998)	(49,998)	21,636	2,184	0
43 Kingman County	2,932,586	2,065,852	1,331,031	(37,621)	(37,621)	(37,621)	50,961	10,349	0
44 Kiowa County	2,484,421	1,750,143	1,127,620	(43,479)	(43,479)	(43,479)	33,077	6,436	0
45 Labette County	3,753,147	2,643,893	1,703,464	(81,782)	(81,782)	(81,782)	33,315	(4,296)	0
46 Lane County	1,778,157	1,252,618	807,063	(20,509)	(20,509)	(20,509)	31,501	1,046	0
47 Leavenworth County	10,981,378	7,735,799	4,984,187	(235,794)	(235,794)	(235,794)	93,184	(41,568)	0
48 Lincoln County	2,020,301	1,423,195	916,967	(50,368)	(50,368)	(50,368)	12,775	(2,129)	0
49 Linn County	4,109,214	2,894,724	1,865,075	(28,231)	(28,231)	(28,231)	92,488	18,596	0
50 Logan County	1,174,615	827,454	533,130	(23,491)	(23,491)	(23,491)	11,906	(2,350)	0
51 Lyon County	10,112,802	7,123,934	4,589,961	(175,777)	(175,777)	(175,777)	132,876	15,012	0
52 McPherson County	7,939,882	5,593,227	3,603,724	(164,925)	(164,925)	(164,925)	74,390	(20,090)	0
53 Marion County	3,805,710	2,680,921	1,727,321	(79,349)	(79,349)	(79,349)	37,478	(1,259)	0
54 Marshall County	3,222,074	2,269,781	1,462,423	(51,948)	(51,948)	(51,948)	45,238	3,052	0
55 Meade County	2,430,665	1,712,275	1,103,221	(59,460)	(59,460)	(59,460)	14,332	(10,560)	0
56 Miami County	7,243,050	5,102,345	3,287,448	(141,131)	(141,131)	(141,131)	83,034	12,202	0
57 Mitchell County	3,735,160	2,631,222	1,695,300	(82,280)	(82,280)	(82,280)	30,489	(12,128)	0
58 Montgomery County	7,245,864	5,104,328	3,288,726	(140,871)	(140,871)	(140,871)	79,326	(4,006)	0
59 Morris County	1,949,863	1,373,575	884,997	(33,833)	(33,833)	(33,833)	25,111	640	0
60 Nemaha County	3,122,596	2,199,703	1,417,272	(34,391)	(34,391)	(34,391)	55,044	(4,661)	0
61 Neosho County	3,121,608	2,199,008	1,416,824	(60,705)	(60,705)	(60,705)	28,515	(24,623)	0
62 Ness County	2,119,761	1,493,259	962,109	(32,658)	(32,658)	(32,658)	30,294	(886)	0
63 Norton County	3,339,260	2,352,332	1,515,611	(63,400)	(63,400)	(63,400)	39,192	3,792	0
64 Osage County	3,824,796	2,694,367	1,735,984	(112,646)	(112,646)	(112,646)	4,635	(25,816)	0
65 Osborne County	2,141,159	1,508,333	971,821	(48,877)	(48,877)	(48,877)	15,637	(8,725)	0
66 Ottawa County	2,833,182	1,995,827	1,285,914	(72,566)	(72,566)	(72,566)	16,887	(723)	0
67 Pawnee County	3,140,322	2,212,190	1,425,317	(54,457)	(54,457)	(54,457)	39,621	(2,412)	0
68 Phillips County	2,933,537	2,066,521	1,331,463	(55,465)	(55,465)	(55,465)	32,104	(6,880)	0
69 Pratt County	4,937,901	3,478,490	2,241,196	(98,623)	(98,623)	(98,623)	52,382	(801)	0
70 Rawlins County	1,643,824	1,157,987	746,093	(7,177)	(7,177)	(7,177)	42,444	15,835	0
71 Reno County	14,423,135	10,160,335	6,546,319	(335,416)	(335,416)	(335,416)	108,776	(24,261)	0
72 Republic County	2,767,721	1,949,713	1,256,203	(64,604)	(64,604)	(64,604)	20,985	(3,419)	0
73 Rice County	3,608,188	2,541,778	1,637,671	(57,637)	(57,637)	(57,637)	50,492	971	0
74 Riley County	12,103,635	8,526,370	5,493,552	(180,653)	(180,653)	(180,653)	179,740	3,101	0
75 Rooks County	2,783,098	1,960,546	1,263,182	(48,167)	(48,167)	(48,167)	35,051	(2,700)	0
76 Rush County	1,927,216	1,357,622	874,718	(33,820)	(33,820)	(33,820)	23,624	(2,949)	0
77 Russell County	3,309,064	2,331,060	1,501,906	(56,516)	(56,516)	(56,516)	44,997	7,731	0
78 Saline County	14,704,851	10,358,789	6,674,182	(107,294)	(107,294)	(107,294)	322,646	53,582	0
79 Scott County	1,801,308	1,268,926	817,571	(2,667)	(2,667)	(2,667)	47,832	5,411	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
80 Sedgwick County	\$ 102,980,571	\$ 72,544,361	\$ 46,740,436	(\$ 2,064,027)	(\$ 2,064,027)	(\$ 2,064,027)	\$ 1,088,913	(\$ 7,114)	\$ 0
81 Seward County	7,784,989	5,484,113	3,533,422	(133,541)	(133,541)	(133,541)	99,615	(5,183)	0
82 Shawnee County	42,753,040	30,117,254	19,404,589	(1,185,747)	(1,185,747)	(1,185,747)	135,597	(192,801)	0
83 Sheridan County	1,744,290	1,228,760	791,692	(26,680)	(26,680)	(26,680)	24,274	(4,017)	0
84 Sherman County	3,079,874	2,169,608	1,397,882	(22,404)	(22,404)	(22,404)	64,561	(1,229)	0
85 Smith County	2,557,059	1,801,313	1,160,588	(37,338)	(37,338)	(37,338)	34,413	(16,539)	0
86 Stanton County	2,671,113	1,881,658	1,212,355	(74,136)	(74,136)	(74,135)	10,137	(5,112)	0
87 Stevens County	3,615,868	2,547,187	1,641,156	(73,576)	(73,576)	(73,576)	37,815	1,730	0
88 Sumner County	9,827,173	6,922,723	4,460,320	285,979	285,979	285,979	575,319	305,095	0
89 Thomas County	2,891,207	2,036,702	1,312,250	(9,757)	(9,757)	(9,757)	72,347	8,968	0
90 Wabaunsee County	2,066,863	1,455,995	938,100	(43,701)	(43,701)	(43,701)	18,637	(5,630)	0
91 Wallace County	1,055,025	743,209	478,851	(4,774)	(4,774)	(4,774)	25,781	4,789	0
92 Washington County	2,329,976	1,641,345	1,057,521	(61,627)	(61,627)	(61,627)	11,257	(4,781)	0
93 Wichita County	1,457,244	1,026,551	661,408	(13,323)	(13,323)	(13,323)	31,044	10,482	0
94 Wilson County	3,032,083	2,135,942	1,376,190	(72,764)	(72,764)	(72,764)	20,245	(8,250)	0
95 Woodson County	1,669,621	1,176,159	757,801	(40,289)	(40,289)	(40,289)	8,906	(12,906)	0
97 City of Abilene	1,747,775	1,231,215	793,274	(53,258)	(53,258)	(53,258)	1,488	(8,420)	0
99 City of Alma	348,314	245,369	158,091	(17,109)	(17,109)	(17,109)	(4,405)	858	0
100 City of Alma	60,317	42,490	27,376	(1,592)	(1,592)	(1,592)	245	(322)	0
102 City of Altoona	62,274	43,869	28,265	2,170	2,170	2,170	2,531	(3,785)	0
103 City of Anthony	1,724,327	1,214,697	782,631	(48,801)	(48,801)	(48,801)	5,477	(4,497)	0
104 City of Arkansas City	2,989,772	2,106,136	1,356,986	(174,141)	(174,141)	(174,141)	(68,252)	(25,381)	0
105 City of Arma	526,860	371,145	239,129	(13,146)	(13,146)	(13,146)	2,561	(3,642)	0
106 City of Ashland	396,888	279,586	180,138	(4,143)	(4,143)	(4,143)	7,756	1,735	0
107 City of Atchison	3,324,218	2,341,735	1,508,783	8,965	8,965	8,965	107,910	43,466	0
108 City of Attica	280,187	197,377	127,170	(5,678)	(5,678)	(5,678)	2,193	(2,927)	0
109 City of Axtell	105,051	74,003	47,680	(3,562)	(3,562)	(3,562)	(336)	(1,031)	0
110 City of Belle Plaine	400,075	281,832	181,585	(13,748)	(13,748)	(13,748)	(1,009)	(2,231)	0
111 City of Bucklin	112,917	79,544	51,250	(5,925)	(5,925)	(5,925)	(2,329)	(2,125)	0
112 City of Buhler	422,927	297,930	191,957	(6,812)	(6,812)	(6,812)	5,980	555	0
113 City of Burlingame	417,708	294,253	189,588	(19,459)	(19,459)	(19,459)	(5,405)	(2,990)	0
114 City of Burlington	1,847,310	1,301,332	838,450	(34,470)	(34,470)	(34,470)	21,053	(2,471)	0
116 City of Burrton	299,553	211,019	135,960	(5,016)	(5,016)	(5,016)	3,803	(716)	0
117 City of Caney	772,471	544,165	350,606	(20,848)	(20,848)	(20,848)	(496)	(17,346)	0
118 City of Cawker City	249,972	176,092	113,457	(287)	(287)	(287)	6,324	(807)	0
119 City of Cedar Vale	142,405	100,317	64,634	(3,177)	(3,177)	(3,177)	996	(991)	0
120 City of Chanute	6,892,984	4,855,742	3,128,562	(88,275)	(88,275)	(88,275)	114,772	3,513	0
122 City of Cherryvale	892,881	628,988	405,258	(14,420)	(14,420)	(14,420)	12,984	2,740	0
123 City of Chetopa	528,333	372,182	239,798	(20,695)	(20,695)	(20,695)	(3,552)	(3,497)	0
124 City of Cimarron	660,206	465,080	299,652	(9,532)	(9,532)	(9,532)	11,912	7,655	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
125 City of Clay Center	\$ 2,228,876	\$ 1,570,125	\$ 1,011,634	(\$ 170,957)	(\$ 170,957)	(\$ 170,957)	(\$ 101,276)	(\$ 86,505)	\$ 0
126 City of Coffeyville	6,245,266	4,399,459	2,834,578	(185,219)	(185,219)	(185,219)	6,669	(41,512)	0
127 City of Colby	3,181,906	2,241,484	1,444,192	(66,117)	(66,117)	(66,117)	29,965	(7,347)	0
128 City of Colony	36,626	25,801	16,624	(4,217)	(4,217)	(4,217)	(3,281)	(3,292)	0
129 City of Council Grove	937,653	660,527	425,578	(28,469)	(28,469)	(28,469)	1,557	(1,786)	0
130 City of Dodge City	6,984,578	4,920,265	3,170,134	(148,757)	(148,757)	(148,757)	66,227	(2,265)	0
133 City of Edna	126,822	89,340	57,562	(8,103)	(8,103)	(8,103)	(3,947)	(2,968)	0
134 City of Effingham	114,874	80,923	52,139	(1,986)	(1,986)	(1,986)	1,529	219	0
135 City of El Dorado	4,544,443	3,201,320	2,062,615	(89,927)	(89,927)	(89,927)	48,868	(860)	0
137 City of Ellinwood	1,271,913	895,995	577,291	(27,916)	(27,916)	(27,916)	11,833	1,406	0
138 City of Ellis	762,890	537,416	346,258	620	620	620	22,609	6,023	0
139 City of Ellsworth	1,108,613	780,959	503,173	(21,387)	(21,387)	(21,387)	11,466	(3,883)	0
140 City of Enterprise	173,607	122,297	78,796	(15,548)	(15,548)	(15,548)	(10,238)	(8,848)	0
141 City of Erie	373,551	263,147	169,546	(11,518)	(11,518)	(11,518)	690	148	0
142 City of Eudora	1,612,193	1,135,704	731,736	(14,254)	(14,254)	(14,254)	31,426	(1,848)	0
143 City of Florence	136,067	95,852	61,758	(2,838)	(2,838)	(2,838)	1,561	855	0
144 City of Fort Scott	2,300,097	1,620,296	1,043,959	(29,785)	(29,785)	(29,785)	38,265	2,135	0
145 City of Fredonia	1,200,319	845,561	544,796	(30,512)	(30,512)	(30,512)	6,218	(4,875)	0
146 City of Frontenac	1,093,497	770,310	496,312	(32,051)	(32,051)	(32,051)	29	(13,153)	0
147 City of Garden City	10,218,171	7,198,160	4,637,785	(197,911)	(197,911)	(197,911)	107,997	(23,828)	0
148 City of Garnett	2,688,429	1,893,856	1,220,214	(71,654)	(71,654)	(71,654)	11,257	(10,737)	0
149 City of Gas	166,151	117,045	75,412	1,118	1,118	1,118	6,074	2,697	0
150 City of Geneseo	50,736	35,741	23,028	(4,742)	(4,742)	(4,742)	(1,530)	4,004	0
151 City of Girard	967,830	681,785	439,275	(46,676)	(46,676)	(46,676)	(15,551)	(13,930)	0
152 City of Glasco	118,024	83,142	53,568	(2,200)	(2,200)	(2,200)	1,312	(305)	0
153 City of Goodland	2,468,839	1,739,166	1,120,547	(30,232)	(30,232)	(30,232)	45,387	14,010	0
155 City of Greensburg	713,813	502,843	323,983	(15,656)	(15,656)	(15,656)	6,336	(491)	0
156 City of Grenola	40,839	28,769	18,536	(1,299)	(1,299)	(1,299)	(94)	(546)	0
158 City of Hanover	90,643	63,853	41,141	(8)	(8)	(8)	2,536	372	0
159 City of Harper	525,891	370,462	238,689	(1,148)	(1,148)	(1,148)	13,743	1,915	0
160 City of Hays	5,932,628	4,179,222	2,692,679	(160,217)	(160,217)	(160,217)	19,597	(37,969)	0
162 City of Hesston	1,711,764	1,205,847	776,929	(38,597)	(38,597)	(38,597)	12,929	(6,823)	0
163 City of Hillsboro	1,411,689	994,460	640,732	(34,699)	(34,699)	(34,699)	7,961	(7,055)	0
164 City of Hoisington	1,508,278	1,062,502	684,572	(32,805)	(32,805)	(32,805)	14,308	1,810	0
165 City of Holton	2,274,840	1,602,505	1,032,496	(54,611)	(54,611)	(54,611)	15,143	(6,312)	0
166 City of Holyrood	175,117	123,360	79,481	2,714	2,714	2,714	7,278	1,311	0
167 City of Horton	751,390	529,314	341,038	(26,360)	(26,360)	(26,360)	(1,421)	(452)	0
168 City of Hugoton	1,754,075	1,235,653	796,133	(16,100)	(16,100)	(16,100)	36,111	7,721	0
169 City of Humboldt	1,014,689	714,795	460,543	(9,444)	(9,444)	(9,444)	19,883	822	0
170 City of Hutchinson	11,280,707	7,946,661	5,120,045	(345,597)	(345,597)	(345,597)	3,684	(72,185)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
172 City of Iola	\$ 5,523,084	\$ 3,890,720	\$ 2,506,797	(\$ 28,980)	(\$ 28,980)	(\$ 28,980)	\$ 127,730	\$ 9,037	\$ 0
173 City of Jamestown	108,556	76,472	49,271	(2,930)	(2,930)	(2,930)	597	262	0
174 City of Jetmore	366,282	258,026	166,247	1,348	1,348	1,348	11,069	253	0
176 City of Johnson City	547,214	385,483	248,368	(14,845)	(14,845)	(14,845)	3,039	1,712	0
177 City of Junction City	4,050,724	2,853,521	1,838,527	(85,043)	(85,043)	(85,043)	40,340	2,445	0
179 City of Kingman	1,777,393	1,252,079	806,717	(42,786)	(42,786)	(42,786)	11,848	(4,476)	0
180 City of Kinsley	484,456	341,273	219,883	(6,586)	(6,586)	(6,586)	8,002	1,257	0
182 City of La Crosse	470,085	331,150	213,360	(26,152)	(26,152)	(26,152)	(10,144)	(5,688)	0
184 City of Lakin	874,931	616,343	397,111	(23,122)	(23,122)	(23,122)	4,552	(556)	0
185 City of Larned	2,803,527	1,974,937	1,272,454	(29,452)	(29,452)	(29,452)	51,941	1,308	0
186 City of Lawrence	31,284,932	22,038,579	14,199,488	(523,670)	(523,670)	(523,670)	423,570	30,293	0
187 City of Leavenworth	6,863,534	4,834,996	3,115,195	(127,042)	(127,042)	(127,042)	83,175	7,530	0
188 City of Liberal	6,350,317	4,473,463	2,882,258	(161,064)	(161,064)	(161,064)	40,356	3,264	0
189 City of Lindsborg	1,670,105	1,176,501	758,021	(35,127)	(35,127)	(35,127)	15,112	(4,936)	0
190 City of Lucas	150,047	105,700	68,103	(1,872)	(1,872)	(1,872)	2,702	724	0
191 City of Lyons	1,258,063	886,239	571,005	(23,225)	(23,225)	(23,225)	12,155	(11,352)	0
192 City of Madison	165,518	116,598	75,124	1,378	1,378	1,378	6,366	3,090	0
193 City of Marion	770,141	542,524	349,549	(23,104)	(23,104)	(23,104)	(501)	(9,600)	0
194 City of Marysville	1,513,218	1,065,982	686,814	(36,687)	(36,687)	(36,687)	9,357	(5,901)	0
195 City of Mayetta	34,613	24,383	15,710	(928)	(928)	(928)	101	(285)	0
196 City of McCune	73,346	51,668	33,290	(3,209)	(3,209)	(3,209)	(535)	450	0
197 City of Meade	761,828	536,667	345,776	(20,106)	(20,106)	(20,106)	2,425	(6,811)	0
198 City of Miltonvale	102,815	72,428	46,665	(2,498)	(2,498)	(2,498)	718	(65)	0
199 City of Minneapolis	1,098,119	773,567	498,410	(22,638)	(22,638)	(22,638)	10,554	(2,276)	0
200 City of Minneola	161,920	114,064	73,492	(4,926)	(4,926)	(4,926)	(321)	(2,673)	0
201 City of Montezuma	373,906	263,397	169,707	(2,941)	(2,941)	(2,941)	7,875	743	0
202 City of Moran	221,156	155,793	100,377	(5,234)	(5,234)	(5,234)	1,513	(708)	0
203 City of Morrill	71,053	50,053	32,249	(881)	(881)	(881)	1,185	(47)	0
205 City of Mulvane	4,586,494	3,230,942	2,081,701	21,749	21,749	21,749	145,770	16,136	0
206 City of Natoma	52,843	37,225	23,984	(1,305)	(1,305)	(1,305)	224	(541)	0
207 City of Neodesha	2,153,163	1,516,789	977,269	(65,752)	(65,752)	(65,752)	52	(17,115)	0
208 City of Newton	6,795,574	4,787,123	3,084,350	(110,083)	(110,083)	(110,083)	90,815	(10,436)	0
209 City of Norton	1,605,222	1,130,794	728,572	(56,880)	(56,880)	(56,880)	(4,470)	(4,903)	0
210 City of Oberlin	735,285	517,970	333,729	(14,522)	(14,522)	(14,522)	7,096	(3,519)	0
211 City of Olathe	33,880,929	23,867,321	15,377,749	(414,943)	(414,943)	(414,943)	579,904	18,203	0
212 City of Osage City	1,528,297	1,076,604	693,658	(26,168)	(26,168)	(26,168)	20,345	2,016	0
213 City of Osawatomie	2,597,469	1,829,779	1,178,930	(34,184)	(34,184)	(34,184)	45,618	13,992	0
214 City of Oswego	507,736	357,673	230,449	(17,680)	(17,680)	(17,680)	(1,762)	(3,996)	0
215 City of Ottawa	5,950,093	4,191,526	2,700,606	(121,487)	(121,487)	(121,487)	55,741	(22,092)	0
216 City of Oxford	356,925	251,435	162,000	(6,062)	(6,062)	(6,062)	4,963	1,178	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
217 City of Paola	\$ 1,791,820	\$ 1,262,242	\$ 813,265	(\$ 54,160)	(\$ 54,160)	(\$ 54,160)	\$ 600	(\$ 13,846)	\$ 0
218 City of Parsons	3,011,021	2,121,105	1,366,631	(65,680)	(65,680)	(65,680)	19,225	(33,632)	0
219 City of Peabody	287,866	202,787	130,656	(16,340)	(16,340)	(16,340)	(5,575)	187	0
220 City of Phillipsburg	936,385	659,634	425,003	(15,114)	(15,114)	(15,114)	13,357	1,797	0
221 City of Pittsburg	6,631,157	4,671,299	3,009,725	(133,286)	(133,286)	(133,286)	65,949	(16,102)	0
222 City of Pratt	4,972,030	3,502,532	2,256,686	(106,021)	(106,021)	(106,021)	44,387	(12,380)	0
224 City of Riley	135,508	95,458	61,504	(2,739)	(2,739)	(2,739)	1,389	(110)	0
225 City of Russell	3,454,470	2,433,491	1,567,902	(63,791)	(63,791)	(63,791)	40,811	(987)	0
226 City of Sabetha	1,707,197	1,202,630	774,856	(14,095)	(14,095)	(14,095)	36,336	7,111	0
228 City of Sedan	304,008	214,157	137,982	(5,359)	(5,359)	(5,359)	3,922	416	0
229 City of Seneca	869,973	612,850	394,860	(34,625)	(34,625)	(34,625)	(6,944)	(8,380)	0
230 City of Sharon Springs	254,446	179,244	115,487	(1,660)	(1,660)	(1,660)	5,837	1,317	0
231 City of Solomon	248,649	175,160	112,856	(3,751)	(3,751)	(3,751)	3,999	1,438	0
232 City of Stafford	523,412	368,716	237,564	(3,908)	(3,908)	(3,908)	10,419	(2,129)	0
233 City of St John	517,447	364,514	234,857	(17,759)	(17,759)	(17,759)	(746)	(685)	0
234 City of St Marys	1,113,403	784,334	505,347	(27,283)	(27,283)	(27,283)	7,474	(986)	0
235 City of Topeka	30,850,561	21,732,587	14,002,337	(750,156)	(750,156)	(750,156)	203,379	(61,913)	0
237 City of Ulysses	1,976,406	1,392,273	897,044	(40,514)	(40,514)	(40,514)	20,183	(47)	0
239 City of Wakeeney	785,407	553,277	356,477	(14,448)	(14,448)	(14,448)	10,007	2,537	0
240 City of Wakefield	85,592	60,295	38,848	(947)	(947)	(947)	1,767	930	0
242 City of Wamego	2,003,004	1,411,010	909,116	(34,662)	(34,662)	(34,662)	24,878	(3,375)	0
243 City of Washington	357,074	251,540	162,067	(11,001)	(11,001)	(11,001)	(321)	(3,856)	0
244 City of Waterville	220,131	155,071	99,912	(8,475)	(8,475)	(8,475)	(2,594)	(6,461)	0
245 City of Waverly	87,400	61,569	39,669	(1,332)	(1,332)	(1,332)	1,273	22	0
246 City of Wellington	4,350,370	3,064,606	1,974,530	(116,156)	(116,156)	(116,156)	16,991	(21,643)	0
247 City of Wilson	180,578	127,208	81,960	(2,343)	(2,343)	(2,343)	2,494	(1,877)	0
248 City of Winfield	7,205,268	5,075,730	3,270,300	(176,581)	(176,581)	(176,581)	49,427	(2,047)	0
249 City of Yates Center	398,882	280,991	181,043	(8,645)	(8,645)	(8,645)	4,337	2,620	0
252 Mission Twp Brown County	42,460	29,911	19,272	(1,056)	(1,056)	(1,056)	244	(163)	0
259 William Newton Memorial Hospital	14,470,908	10,193,989	6,568,001	(123,840)	(123,840)	(123,840)	294,819	21,392	0
260 Anthony Public Library	53,234	37,501	24,162	(2,973)	(2,973)	(2,973)	(1,002)	(6)	0
261 Arkansas City Public Library	155,508	109,547	70,581	38	38	38	5,402	4,749	0
262 Cherryvale Public Library	17,204	12,119	7,809	1,438	1,438	1,438	1,126	(2,101)	0
263 Clay Center Carnegie Library	86,766	61,122	39,381	860	860	860	3,756	2,857	0
264 Dodge City Public Library	729,246	513,715	330,988	(13,277)	(13,277)	(13,277)	9,116	1,189	0
266 Emporia Public Library	434,670	306,202	197,286	(11,468)	(11,468)	(11,468)	1,450	(3,621)	0
268 Harper Public Library	20,541	14,470	9,323	246	246	246	852	381	0
269 Hutchinson Public Library	1,184,904	834,702	537,800	(23,856)	(23,856)	(23,856)	11,876	(2,373)	0
270 Independence Public Library	324,455	228,562	147,263	147	147	147	9,054	676	0
271 Lawrence Public Library	2,325,372	1,638,101	1,055,431	7,484	7,484	7,484	76,807	31,718	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
274 Minneapolis Public Library	\$ 33,234	\$ 23,412	\$ 15,084	(\$ 652)	(\$ 652)	(\$ 652)	\$ 362	(\$ 17)	\$ 0
275 Newton Public Library	344,288	242,532	156,264	(6,824)	(6,824)	(6,824)	3,391	(1,282)	0
276 Norton Public Library	112,973	79,584	51,276	2,841	2,841	2,841	5,641	1,040	0
277 Parsons Public Library	240,690	169,553	109,243	(6,460)	(6,460)	(6,460)	1,205	(16)	0
280 Topeka/Shawnee County Public Library	8,595,969	6,055,405	3,901,506	(171,656)	(171,656)	(171,656)	88,254	(13,409)	0
281 Wichita County Library	31,780	22,387	14,424	(1,622)	(1,622)	(1,622)	(755)	(1,155)	0
282 Winfield Public Library	194,781	137,213	88,407	(5,722)	(5,722)	(5,722)	62	(2,078)	0
289 Highland Cemetery Dist 9	38,863	27,377	17,639	(467)	(467)	(467)	648	(67)	0
295 Leavenworth Waterworks Board	2,126,527	1,498,026	965,180	(42,328)	(42,328)	(42,328)	22,258	(2,049)	0
297 Clark County	1,121,307	789,901	508,934	(20,780)	(20,780)	(20,780)	11,884	(5,600)	0
298 Grant Co	3,507,405	2,470,781	1,591,928	(125,707)	(125,707)	(125,707)	(15,309)	(28,480)	0
299 Decatur County	1,455,622	1,025,409	660,672	(2,036)	(2,036)	(2,036)	40,028	9,553	0
300 Morton County	2,562,781	1,805,344	1,163,186	(21,306)	(21,306)	(21,306)	52,944	4,676	0
301 Pottawatomie County	5,713,504	4,024,861	2,593,224	(70,816)	(70,816)	(70,816)	97,284	3,813	0
302 Stafford County	2,084,216	1,468,220	945,976	(22,613)	(22,613)	(22,613)	33,839	(16,018)	0
303 Trego County	2,259,892	1,591,974	1,025,711	(29,040)	(29,040)	(29,040)	38,229	3,927	0
304 City of Augusta	3,765,001	2,652,244	1,708,845	(165,992)	(165,992)	(165,992)	(48,269)	(56,405)	0
307 City of Bonner Springs	2,987,815	2,104,757	1,356,098	(61,887)	(61,887)	(61,887)	26,542	(14,031)	0
308 City of Centralia	92,973	65,495	42,198	(1,970)	(1,970)	(1,970)	747	(597)	0
309 City of Clifton	113,309	79,820	51,428	(3,944)	(3,944)	(3,944)	293	1,887	0
310 City of Douglass	380,168	267,808	172,549	(7,701)	(7,701)	(7,701)	3,166	(3,215)	0
311 City of Elkhart	658,939	464,187	299,077	(10,829)	(10,829)	(10,829)	8,948	84	0
314 City of Herington	1,026,712	723,264	466,000	(27,351)	(27,351)	(27,351)	4,616	(2,845)	0
315 City of Hiawatha	1,118,939	788,234	507,860	(7,536)	(7,536)	(7,536)	24,383	1,307	0
316 City of Independence	5,011,713	3,530,487	2,274,698	(66,514)	(66,514)	(66,514)	82,753	7,478	0
317 City of La Cygne	389,469	274,361	176,771	(11,494)	(11,494)	(11,494)	958	(575)	0
318 City of Manhattan	15,306,920	10,782,915	6,947,448	(233,833)	(233,833)	(233,833)	221,231	(2,898)	0
319 City of McPherson	8,694,161	6,124,576	3,946,073	(182,112)	(182,112)	(182,112)	82,136	(14,209)	0
320 City of Mount Hope	186,785	131,580	84,777	(10,710)	(10,710)	(10,710)	(4,236)	(2,030)	0
321 City of St Francis	547,848	385,930	248,655	(21,131)	(21,131)	(21,131)	(3,409)	(3,608)	0
322 City of Salina	14,234,822	10,027,679	6,460,848	(407,367)	(407,367)	(407,367)	23,770	(109,108)	0
323 City of Sedgwick	549,115	386,823	249,230	(7,881)	(7,881)	(7,881)	9,213	3,378	0
324 City of Stockton	1,888,223	1,330,153	857,020	(31,177)	(31,177)	(31,177)	24,338	(4,569)	0
338 Newman Regional Health Center	24,441,492	17,217,737	11,093,413	(475,102)	(475,102)	(475,102)	235,950	(142,054)	0
341 Pioneer Memorial Library	180,802	127,365	82,062	(4,425)	(4,425)	(4,425)	1,186	(306)	0
342 Council Grove Public Library	61,398	43,252	27,867	1,026	1,026	1,026	2,965	1,886	0
343 Bradford Memorial Library	252,526	177,891	114,616	(12,263)	(12,263)	(12,263)	(3,669)	(1,777)	0
345 Fort Scott Public Library	158,397	111,582	71,893	(5,117)	(5,117)	(5,117)	(197)	(1,154)	0
348 Girard Public Library	133,681	94,172	60,675	(2,247)	(2,247)	(2,247)	1,732	(145)	0
349 Hillsboro Public Library	36,347	25,604	16,497	(1,034)	(1,034)	(1,034)	(23)	(643)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
350 Jordaen Memorial Library	\$ 76,720	\$ 54,045	\$ 34,821	(\$ 6,408)	(\$ 6,408)	(\$ 6,408)	(\$ 3,309)	(\$ 508)	\$ 0
351 Meade Public Library	59,199	41,702	26,869	(582)	(582)	(582)	1,162	157	0
352 Ottawa Library	431,893	304,245	196,026	(4,545)	(4,545)	(4,545)	8,214	1,085	0
353 Salina Public Library	1,339,424	943,554	607,933	(27,693)	(27,693)	(27,693)	12,965	(2,139)	0
354 Stockton Public Library	31,966	22,519	14,509	(1,652)	(1,652)	(1,652)	(495)	(4)	0
355 Wellington Public Library	134,352	94,644	60,979	1,023	1,023	1,023	4,740	1,106	0
361 Garden City Recreation Commission	780,542	549,850	354,269	(18,835)	(18,835)	(18,835)	4,730	(3,740)	0
362 Lawrence/Douglas County Health Dept	2,181,867	1,537,010	990,298	(36,740)	(36,740)	(36,740)	27,964	(3,565)	0
366 City of Concordia	1,530,757	1,078,337	694,774	(84,659)	(84,659)	(84,659)	(33,627)	(22,630)	0
367 City of Eureka	623,151	438,977	282,833	(17,894)	(17,894)	(17,894)	1,222	(3,843)	0
368 City of Howard	1,116,330	786,395	506,676	(55,962)	(55,962)	(55,962)	(18,342)	(10,629)	0
370 City of Lenora	63,877	44,998	28,992	(1,659)	(1,659)	(1,659)	170	(805)	0
371 City of Pomona	172,638	121,614	78,356	(6,960)	(6,960)	(6,960)	(1,552)	(2,058)	0
373 City of Syracuse	396,366	279,219	179,901	(14,410)	(14,410)	(14,410)	(1,935)	(3,360)	0
374 City of Turon	74,091	52,194	33,628	(1,691)	(1,691)	(1,691)	238	(1,522)	0
375 Eudora Twp Douglas County	46,244	32,577	20,989	(809)	(809)	(809)	590	14	0
378 Norton County Hospital	6,369,031	4,486,645	2,890,752	(89,762)	(89,762)	(89,762)	99,201	2,745	0
380 Haskell County	3,048,038	2,147,182	1,383,432	(39,883)	(39,883)	(39,883)	51,409	7,054	0
381 Hodgeman County	1,605,799	1,131,201	728,834	(32,793)	(32,793)	(32,793)	14,646	(7,546)	0
384 City of Arlington	64,250	45,261	29,161	(2,010)	(2,010)	(2,010)	62	(93)	0
385 City of Baldwin City	1,653,311	1,164,670	750,399	(7,676)	(7,676)	(7,676)	40,527	8,667	0
387 City of Beloit	2,788,112	1,964,078	1,265,458	(86,691)	(86,691)	(86,691)	3,096	(4,740)	0
388 City of Bennington	77,763	54,780	35,295	(2,591)	(2,591)	(2,591)	10	133	0
389 City of Bird City	102,237	72,020	46,403	(1,196)	(1,196)	(1,196)	1,999	868	0
391 City of Canton	185,312	130,543	84,109	(5,407)	(5,407)	(5,407)	1,217	2,596	0
392 City of Chapman	617,354	434,893	280,202	(23,812)	(23,812)	(23,812)	(1,769)	4,338	0
393 City of Emporia	6,511,250	4,586,831	2,955,302	(175,279)	(175,279)	(175,279)	28,748	(14,187)	0
394 City of Frankfort	181,827	128,087	82,527	(2,736)	(2,736)	(2,736)	2,656	(52)	0
395 City of Gardner	5,528,024	3,894,200	2,509,039	(62,594)	(62,594)	(62,594)	92,519	(22,522)	0
397 City of Mankato	325,331	229,179	147,660	(6,444)	(6,444)	(6,444)	3,200	(1,262)	0
398 City of Marquette	150,960	106,343	68,517	(5,096)	(5,096)	(5,096)	(460)	(1,472)	0
399 City of Moline	65,834	46,377	29,881	3,547	3,547	3,547	5,485	3,245	0
400 City of Mound City	244,884	172,508	111,147	(3,820)	(3,820)	(3,820)	2,626	(3,494)	0
401 City of Ness City	354,502	249,728	160,900	(3,158)	(3,158)	(3,158)	7,221	922	0
403 City of Osborne	794,428	559,633	360,572	(24,310)	(24,310)	(24,310)	(887)	(9,832)	0
404 City of Rossville	177,484	125,028	80,556	(4,170)	(4,170)	(4,170)	1,285	(388)	0
405 City of Scandia	101,174	71,272	45,921	(1,092)	(1,092)	(1,092)	1,847	37	0
406 City of Spring Hill	1,589,527	1,119,738	721,449	(33,188)	(33,188)	(33,188)	13,524	(9,010)	0
407 City of Sterling	1,165,463	821,007	528,976	(25,095)	(25,095)	(25,095)	7,593	(13,506)	0
409 City of Valley Falls	304,474	214,486	138,193	(6,182)	(6,182)	(6,182)	3,641	1,948	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
411 El Dorado Twp Butler County	\$ 97,409	\$ 68,620	\$ 44,212	(\$ 1,796)	(\$ 1,796)	(\$ 1,796)	\$ 1,131	(\$ 123)	\$ 0
419 Sumner Regional Medical Center	3,082,297	2,171,315	1,398,982	(551,553)	(551,553)	(551,553)	(442,489)	(298,156)	0
420 Wilson Medical Center	5,680,978	4,001,948	2,578,461	(27,386)	(27,386)	(27,386)	126,609	(18,137)	0
421 Port Library	93,309	65,731	42,351	576	576	576	3,051	223	0
422 Goodland Public Library	102,386	72,126	46,471	(1,757)	(1,757)	(1,757)	1,306	(92)	0
425 Leavenworth Public Library	565,425	398,312	256,633	(15,455)	(15,455)	(15,455)	1,910	(2,837)	0
427 Wm A Rankin Memorial Library	70,830	49,896	32,148	(1,254)	(1,254)	(1,254)	872	(61)	0
428 Pratt Public Library	130,886	92,202	59,406	608	608	608	4,360	1,315	0
429 Russell Public Library	37,148	26,169	16,861	(1,121)	(1,121)	(1,121)	15	(291)	0
430 Seneca Free Library	46,617	32,839	21,158	(142)	(142)	(142)	1,203	237	0
431 City Cowley Co Joint Board of Health	652,061	459,342	295,955	(12,475)	(12,475)	(12,475)	7,613	882	0
434 City of Mulberry	190,066	133,891	86,266	(3,691)	(3,691)	(3,691)	1,871	(962)	0
435 City of Atwood	383,020	269,817	173,844	(252)	(252)	(252)	11,264	4,535	0
436 City of Lincoln Center	458,435	322,943	208,073	(12,217)	(12,217)	(12,217)	1,747	(2,544)	0
438 Manhattan Public Library	2,076,406	1,462,718	942,431	(31,885)	(31,885)	(31,885)	30,478	2,057	0
439 Junction City/Geary Co Health Dept	492,862	347,195	223,698	(85,597)	(85,597)	(85,597)	(70,198)	(54,064)	0
440 City of Little River	155,974	109,876	70,793	(4,884)	(4,884)	(4,884)	(266)	(1,928)	0
442 City of Belleville	1,202,966	847,426	545,997	(23,130)	(23,130)	(23,130)	13,230	(1,287)	0
443 City of Lyndon	392,918	276,790	178,336	(5,479)	(5,479)	(5,479)	6,169	162	0
445 City of Smith Center	609,973	429,694	276,852	(21,766)	(21,766)	(21,766)	(3,102)	(7,060)	0
451 Belleville Public Library	104,474	73,596	47,418	(1,027)	(1,027)	(1,027)	2,079	406	0
452 Chanute Public Library	202,237	142,465	91,791	(3,411)	(3,411)	(3,411)	2,634	(156)	0
454 Olathe Public Library	2,210,348	1,557,073	1,003,225	(28,408)	(28,408)	(28,408)	37,019	2,345	0
458 City of Leoti	371,259	261,532	168,506	(11,617)	(11,617)	(11,617)	1,159	2,651	0
459 City of Shawnee	9,880,183	6,960,066	4,484,381	(159,027)	(159,027)	(159,027)	132,082	(18,398)	0
461 City of Luray	109,264	76,971	49,592	304	304	304	3,995	3,220	0
463 City of Strong City	162,125	114,209	73,585	366	366	366	5,269	2,394	0
467 Coffeyville Public Library	201,156	141,704	91,300	(2,508)	(2,508)	(2,508)	3,364	(64)	0
468 Great Bend Public Library	277,521	195,499	125,960	(6,846)	(6,846)	(6,846)	1,559	(1,318)	0
473 City of Galva	309,096	217,742	140,292	(5,176)	(5,176)	(5,176)	3,865	(1,004)	0
474 City of Oakley	1,050,645	740,124	476,863	(17,216)	(17,216)	(17,216)	13,521	(3,065)	0
475 City of Udall	242,237	170,643	109,946	(10,097)	(10,097)	(10,097)	(3,055)	(5,371)	0
478 McPherson Public Library	451,166	317,822	204,773	(11,809)	(11,809)	(11,809)	1,606	(3,678)	0
479 City of Scranton	183,784	129,466	83,415	(6,750)	(6,750)	(6,750)	(1,336)	(3,110)	0
480 City of Lenexa	13,802,501	9,723,131	6,264,627	(229,886)	(229,886)	(229,886)	187,006	10,070	0
483 Soldier Twp Shawnee County	808,333	569,428	366,883	(22,248)	(22,248)	(22,248)	1,953	(6,685)	0
485 Kingman Carnegie Library	83,094	58,536	37,715	(2,245)	(2,245)	(2,245)	249	(630)	0
486 Lyons Public Library	46,692	32,892	21,192	(1,198)	(1,198)	(1,198)	237	(169)	0
488 Paola Free Library	105,927	74,620	48,078	(4,350)	(4,350)	(4,350)	(1,003)	(1,210)	0
552 Hutchinson Recreation Commission	768,818	541,591	348,948	(22,097)	(22,097)	(22,097)	2,047	(2,474)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
563 City of Haven	\$ 482,107	\$ 339,619	\$ 218,817	(\$ 10,435)	(\$ 10,435)	(\$ 10,435)	\$ 4,322	(\$ 620)	\$ 0
565 Coffey County Extension Council	24,679	17,385	11,201	(1,633)	(1,633)	(1,633)	(879)	(850)	0
567 Woodson County Extension Council	23,802	16,768	10,803	(627)	(627)	(627)	107	(97)	0
568 Morrill Free Public Library	125,480	88,394	56,952	(1,680)	(1,680)	(1,680)	1,816	(793)	0
569 City of Macksville	129,339	91,112	58,704	(2,938)	(2,938)	(2,938)	927	(635)	0
573 City of Columbus	1,037,858	731,116	471,059	(31,844)	(31,844)	(31,844)	(82)	(8,190)	0
574 City of Halstead	1,160,002	817,160	526,497	(23,166)	(23,166)	(23,166)	10,978	(5,574)	0
578 City of Perry	124,772	87,895	56,631	(3,313)	(3,313)	(3,313)	241	(1,677)	0
579 City of Scott City	1,233,776	869,130	559,982	(20,975)	(20,975)	(20,975)	15,408	(2,979)	0
587 Monument Twp Logan County	26,785	18,868	12,157	(708)	(708)	(708)	118	(113)	0
605 City of Cheney	950,645	669,679	431,475	(17,885)	(17,885)	(17,885)	10,640	(1,575)	0
606 City of Cottonwood Falls	224,753	158,327	102,010	(2,793)	(2,793)	(2,793)	3,905	491	0
607 City of Oskaloosa	141,734	99,844	64,330	(5,115)	(5,115)	(5,115)	(346)	68	0
610 K State Research & Extension Dickinson Co	43,094	30,358	19,559	(1,689)	(1,689)	(1,689)	(378)	(650)	0
611 Finney County Extension Council	29,469	20,759	13,375	(712)	(712)	(712)	141	(301)	0
628 Kaw Valley Drainage Dist	366,916	258,473	166,534	(7,017)	(7,017)	(7,017)	4,033	(522)	0
632 City of Altamont	521,809	367,587	236,837	(14,026)	(14,026)	(14,026)	1,293	(5,310)	0
633 City of Bushton	63,392	44,657	28,772	(872)	(872)	(872)	1,029	138	0
635 Irving Twp Brown County	25,275	17,805	11,472	(1,056)	(1,056)	(1,056)	(371)	(771)	0
641 City of Moundridge	1,089,862	767,750	494,662	(6,302)	(6,302)	(6,302)	25,391	4,470	0
648 City of Downs	139,870	98,531	63,484	(12,024)	(12,024)	(12,024)	(6,298)	(874)	0
649 Tecumseh Twp Shawnee County	347,885	245,067	157,897	(6,354)	(6,354)	(6,354)	3,796	(1,607)	0
650 City of Preston	0	0	0	(2,611)	(2,611)	(2,611)	(2,245)	(424)	0
656 City of Fowler	75,415	53,126	34,229	315	315	315	128	(8,792)	0
666 City of Satanta	210,420	148,230	95,505	(6,017)	(6,017)	(6,017)	(122)	(3,560)	0
676 City of Mission	2,254,840	1,588,416	1,023,419	(73,429)	(73,429)	(73,429)	(4,155)	(19,812)	0
685 City of Claflin	186,468	131,357	84,633	(1,551)	(1,551)	(1,551)	3,864	394	0
687 City of Toronto	94,539	66,598	42,909	1,421	1,421	1,421	3,720	0	0
706 Fowler Residential Care	799,796	563,414	363,009	(28,560)	(28,560)	(28,560)	(3,407)	(6,511)	0
708 Stafford County Hospital	1,734,169	1,221,630	787,098	(54,874)	(54,874)	(54,874)	1,283	(2,389)	0
711 City of Kiowa	432,955	304,994	196,508	(3,841)	(3,841)	(3,841)	9,631	4,367	0
714 City of Le Roy	157,242	110,768	71,368	297	297	297	4,968	1,920	0
717 City of Troy	310,774	218,924	141,053	(10,385)	(10,385)	(10,385)	(855)	(2,999)	0
727 Stafford Co Cemetery Dist 1	88,500	62,343	40,168	(1,779)	(1,779)	(1,779)	726	(839)	0
735 City of Coldwater	283,411	199,648	128,634	5,776	5,776	5,776	13,962	6,340	0
736 City of Hill City	631,390	444,781	286,573	(9,213)	(9,213)	(9,213)	9,374	(561)	0
737 City of Sylvan Grove	62,684	44,158	28,451	(1,152)	(1,152)	(1,152)	727	(80)	0
738 City of Thayer	43,486	30,633	19,737	(384)	(384)	(384)	1,091	929	0
748 City of Clearwater	743,710	523,905	337,552	(20,263)	(20,263)	(20,263)	1,811	(6,774)	0
758 McPherson County Extension Council	54,893	38,669	24,915	(1,623)	(1,623)	(1,623)	41	(468)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
760 League of Kansas Municipalities	\$ 772,862	\$ 544,441	\$ 350,784	(\$ 33,146)	(\$ 33,146)	(\$ 33,146)	(\$ 8,471)	(\$ 8,831)	\$ 0
769 City of Roeland Park	795,901	560,670	361,240	(12,381)	(12,381)	(12,381)	11,905	2,228	0
770 City of Carbondale	284,213	200,213	128,998	(9,351)	(9,351)	(9,351)	(702)	(2,896)	0
774 City of Americus	91,575	64,510	41,564	1,816	1,816	1,816	4,369	1,648	0
776 City of Tonganoxie	1,609,546	1,133,840	730,535	(3,964)	(3,964)	(3,964)	42,139	7,668	0
779 Kechi Twp Sedgwick County	39,870	28,086	18,096	(6,013)	(6,013)	(6,013)	(3,498)	1,432	0
790 City of Glen Elder	140,914	99,266	63,957	(2,702)	(2,702)	(2,702)	1,556	(154)	0
807 City of De Soto	1,730,310	1,218,912	785,347	(38,612)	(38,612)	(38,612)	14,524	(2,339)	0
808 City of Hope	47,698	33,601	21,649	(453)	(453)	(453)	725	(771)	0
812 City of Baxter Springs	1,351,242	951,878	613,296	(27,740)	(27,740)	(27,740)	12,938	(3,396)	0
813 Little Walnut Twp Butler County	26,132	18,409	11,861	501	501	501	1,252	542	0
815 City of Delphos	91,519	64,470	41,538	(2,329)	(2,329)	(2,329)	362	(828)	0
844 Chapman Public Library	21,547	15,179	9,780	912	912	912	1,425	393	0
882 City of Bison	30,755	21,665	13,959	347	347	347	1,075	(169)	0
886 City of Lecompton	70,270	49,502	31,894	(2,127)	(2,127)	(2,127)	128	(121)	0
887 City of Plainville	492,470	346,919	223,521	(18,407)	(18,407)	(18,407)	(2,623)	(3,399)	0
895 Abilene Free Public Library	172,843	121,759	78,449	(997)	(997)	(997)	3,796	(223)	0
907 Emporia Recreation Commission	593,962	418,415	269,585	(11,141)	(11,141)	(11,141)	5,465	(5,895)	0
911 City of Plains	175,527	123,649	79,667	(1,587)	(1,587)	(1,587)	2,565	(3,557)	0
913 Franklin Twp Edwards County	39,571	27,876	17,960	(873)	(873)	(873)	355	(4)	0
914 Grasshopper Twp Atchison Co	26,710	18,816	12,123	(705)	(705)	(705)	120	(108)	0
920 Topeka Twp Shawnee County	47,195	33,246	21,421	(1,115)	(1,115)	(1,115)	328	(142)	0
936 Atchison Public Recreation Commission	192,060	135,296	87,171	(1,898)	(1,898)	(1,898)	3,621	(53)	0
937 City of Clyde	114,949	80,975	52,173	(2,787)	(2,787)	(2,787)	731	(355)	0
938 City of Deerfield	220,802	155,543	100,217	(4,352)	(4,352)	(4,352)	2,295	(422)	0
939 City of Eskridge	171,538	120,839	77,857	(6,872)	(6,872)	(6,872)	(1,260)	(1,054)	0
940 City of Louisburg	1,244,214	876,483	564,719	(10,964)	(10,964)	(10,964)	25,272	2,574	0
953 City of Lewis	110,028	77,509	49,939	1,672	1,672	1,672	4,741	1,610	0
957 City of Alta Vista	89,022	62,711	40,405	(927)	(927)	(927)	1,789	587	0
958 Lyons Recreation Commission	121,491	85,584	55,142	(1,638)	(1,638)	(1,638)	2,035	395	0
959 Stanton County Recreation Commission	82,871	58,378	37,613	(447)	(447)	(447)	1,883	50	0
971 Kiowa County Extension Council	29,432	20,733	13,358	(129)	(129)	(129)	698	26	0
978 City of Lebo	193,477	136,294	87,814	(1,202)	(1,202)	(1,202)	4,653	1,672	0
982 Graham County Hospital	3,867,443	2,724,409	1,755,341	(119,678)	(119,678)	(119,678)	830	(22,536)	0
983 Liberal Memorial Library	301,212	212,188	136,713	(6,674)	(6,674)	(6,674)	1,347	(5,358)	0
1000 Kinsley Library	47,437	33,417	21,531	(589)	(589)	(589)	837	160	0
1019 Frank Carlson Library	68,388	48,176	31,040	(1,871)	(1,871)	(1,871)	258	(237)	0
1020 Hoisington City Library	48,779	34,362	22,140	(810)	(810)	(810)	812	642	0
1042 Augusta Public Library	125,741	88,578	57,071	(5,075)	(5,075)	(5,075)	(1,072)	(1,260)	0
1061 Hill Top House Nursing Home	1,233,814	869,156	559,999	(17,481)	(17,481)	(17,481)	18,779	(940)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
1069 City of Merriam	\$ 3,226,137	\$ 2,272,643	\$ 1,464,267	(\$ 53,465)	(\$ 53,465)	(\$ 53,465)	\$ 42,842	(\$ 2,061)	\$ 0
1072 City of Caldwell	416,739	293,570	189,148	(1,819)	(1,819)	(1,819)	10,038	1,083	0
1073 City of Dighton	311,799	219,646	141,518	(8,069)	(8,069)	(8,069)	2,084	1,115	0
1074 City of Quinter	260,895	183,787	118,414	(1,378)	(1,378)	(1,378)	5,956	133	0
1075 City of Ransom	62,703	44,171	28,459	779	779	779	2,298	(140)	0
1078 Hiawatha Twp Brown County	38,360	27,022	17,411	(673)	(673)	(673)	561	298	0
1088 Columbus Public Library	38,378	27,036	17,419	(36)	(36)	(36)	1,281	1,113	0
1089 Larabee Memorial Library	27,978	19,709	12,698	0	0	0	505	(1,025)	0
1109 Great Bend Recreation Commission	426,953	300,766	193,784	3,552	3,552	3,552	16,270	7,370	0
1111 Seward County Extension Council	22,516	15,862	10,220	(962)	(962)	(962)	(907)	(2,947)	0
1114 City of Brewster	50,233	35,387	22,800	(911)	(911)	(911)	598	(56)	0
1120 City of Haysville	3,739,708	2,634,426	1,697,364	(67,548)	(67,548)	(67,548)	49,062	13,722	0
1121 City of Kanorado	26,114	18,396	11,852	(867)	(867)	(867)	(17)	(51)	0
1127 City of St Paul	128,369	90,429	58,264	(2,575)	(2,575)	(2,575)	2,107	3,045	0
1130 City of Spearville	205,853	145,013	93,432	(2,773)	(2,773)	(2,773)	3,243	(177)	0
1132 City of Wellsville	455,807	321,092	206,880	(16,983)	(16,983)	(16,983)	(3,168)	(6,341)	0
1134 City of Wetmore	71,091	50,080	32,266	1,862	1,862	1,862	3,757	1,257	0
1135 City of Denison	27,176	19,144	12,335	(5,460)	(5,460)	(5,460)	(4,258)	(2,095)	0
1141 Clay Twp Reno County	79,832	56,238	36,234	(834)	(834)	(834)	1,639	669	0
1154 Lincoln Twp Edwards County	46,151	32,511	20,947	793	793	793	1,850	(196)	0
1172 Valley Center Twp Sedgwick Co	45,145	31,802	20,490	(705)	(705)	(705)	601	(156)	0
1173 Ashland District Hospital	3,242,820	2,284,395	1,471,839	(47,282)	(47,282)	(47,282)	44,414	(18,080)	0
1178 Lane County Library	29,525	20,799	13,401	(543)	(543)	(543)	349	(26)	0
1187 Comanche Co Extension Council	33,234	23,412	15,084	(432)	(432)	(432)	549	11	0
1188 Greenwood County Extension Council	27,642	19,472	12,546	443	443	443	1,115	24	0
1189 Meade County Extension Council	19,143	13,485	8,688	(1,750)	(1,750)	(1,750)	(1,124)	(827)	0
1192 Central Kansas District 3 (Extension Co)	199,497	140,535	90,547	(1,007)	(1,007)	(1,007)	4,428	(555)	0
1193 Augusta Housing Authority	89,935	63,354	40,819	(2,751)	(2,751)	(2,751)	184	30	0
1194 Junction City Public Housing Authority	207,176	145,945	94,032	(10,543)	(10,543)	(10,543)	(3,764)	(2,908)	0
1195 Lyons Housing Authority	141,603	99,752	64,270	(4,257)	(4,257)	(4,257)	(54)	(1,577)	0
1196 City of Waterville Housing Authority	19,944	14,050	9,052	(409)	(409)	(409)	186	(65)	0
4053 City of Hoxie	461,734	325,267	209,570	(5,034)	(5,034)	(5,034)	8,887	2,181	0
4055 City of Rolla	135,900	95,734	61,682	(1,487)	(1,487)	(1,487)	2,359	(398)	0
4069 Manhattan Twp-Riley County	56,086	39,509	25,456	(1,298)	(1,298)	(1,298)	389	(257)	0
4080 Leavenworth County Extension Council	51,445	36,240	23,349	(1,067)	(1,067)	(1,067)	481	(133)	0
4081 Shawnee County Extension Council	166,431	117,242	75,539	(4,313)	(4,313)	(4,313)	859	(422)	0
4084 City of Andale	157,950	111,267	71,690	(10,733)	(10,733)	(10,733)	(5,928)	(5,660)	0
4086 City of Nickerson	266,133	187,476	120,791	(6,295)	(6,295)	(6,295)	2,039	45	0
4087 City of Overbrook	120,298	84,744	54,601	(10,761)	(10,761)	(10,761)	(6,321)	(3,032)	0
4108 Butler County Extension Council	74,818	52,706	33,958	(1,729)	(1,729)	(1,729)	571	(126)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4109 Salina Saline Co Jt Board of Health	\$ 0	\$ 0	\$ 0	(\$ 349,932)	(\$ 349,932)	(\$ 349,932)	(\$ 336,473)	(\$ 200,858)	\$ 0
4126 City of Derby	5,921,295	4,171,239	2,687,535	(141,806)	(141,806)	(141,806)	38,475	(21,387)	0
4128 City of Medicine Lodge	703,971	495,911	319,516	(25,317)	(25,317)	(25,317)	(1,910)	(725)	0
4131 City of White City	68,966	48,583	31,302	(1,487)	(1,487)	(1,487)	713	264	0
4152 Menoken Township	87,176	61,411	39,567	(2,903)	(2,903)	(2,903)	(302)	(1,116)	0
4182 City of Leawood	9,823,091	6,919,848	4,458,468	(186,966)	(186,966)	(186,966)	104,400	(31,499)	0
4184 Big Creek Twp Russell County	40,932	28,834	18,578	(554)	(554)	(554)	663	50	0
4195 Wayne Twp Edward County	41,789	29,438	18,967	(1,077)	(1,077)	(1,077)	196	(218)	0
4198 Wamego Public Library	127,307	89,681	57,782	(3,239)	(3,239)	(3,239)	483	(1,236)	0
4201 Reno County Extension Council	55,788	39,299	25,321	(1,150)	(1,150)	(1,150)	624	239	0
4202 Stanton County Extension Council	29,152	20,536	13,231	(3,021)	(3,021)	(3,021)	(1,788)	(403)	0
4203 Edwards County Conservation Dist	29,152	20,536	13,231	(440)	(440)	(440)	351	(309)	0
4215 City of Ogden	391,520	275,805	177,702	(34,772)	(34,772)	(34,772)	(18,808)	(3,559)	0
4216 City of Pretty Prairie	171,072	120,511	77,646	(677)	(677)	(677)	4,755	2,797	0
4219 City of Severy	29,842	21,022	13,544	(956)	(956)	(956)	(6)	(106)	0
4221 Mission Twp Shawnee Co	789,321	556,035	358,254	764	764	764	23,145	4,816	0
4228 Johnston Public Library	89,227	62,855	40,498	(1,301)	(1,301)	(1,301)	1,352	41	0
4236 Sedgwick County Extension Council	180,970	127,483	82,138	(4,772)	(4,772)	(4,772)	946	(126)	0
4237 Seward County Conservation District	32,321	22,768	14,670	(685)	(685)	(685)	281	(113)	0
4238 Winfield Recreation Commission	268,034	188,816	121,654	(4,964)	(4,964)	(4,964)	3,117	(224)	0
4254 City of Fairway	700,020	493,127	317,722	(8,290)	(8,290)	(8,290)	13,349	4,985	0
4258 Center Twp Russell County	76,626	53,979	34,779	(1,138)	(1,138)	(1,138)	1,154	70	0
4272 Kingman Recreation Commission	105,760	74,502	48,002	(2,087)	(2,087)	(2,087)	1,091	(218)	0
4273 Parsons Recreation Commission	127,512	89,825	57,875	(1,637)	(1,637)	(1,637)	2,208	432	0
4274 Stevens County Extension Council	41,864	29,491	19,001	(787)	(787)	(787)	468	(69)	0
4275 City of Hardtner	41,976	29,570	19,052	1,966	1,966	1,966	3,205	1,861	0
4276 City of Hartford	67,363	47,453	30,574	(981)	(981)	(981)	880	(551)	0
4279 City of Victoria	204,213	143,857	92,687	(6,708)	(6,708)	(6,708)	(199)	(873)	0
4299 Wilson County Extension Council	30,979	21,823	14,060	(816)	(816)	(816)	136	(128)	0
4305 Elwood Twp Barber County	73,980	52,115	33,578	610	610	610	2,716	878	0
4312 Graham County Public Library	74,688	52,614	33,899	(1,195)	(1,195)	(1,195)	1,064	112	0
4316 Brown County Conservation District	34,576	24,357	15,693	(440)	(440)	(440)	475	(402)	0
4317 Ellsworth County Conservation Dist	38,528	27,141	17,487	(703)	(703)	(703)	458	(23)	0
4346 Ellsworth County Extension Council	0	0	0	(3,722)	(3,722)	(3,722)	(3,401)	(1,422)	0
4348 Stevens County Conservation Dist	52,227	36,791	23,705	(808)	(808)	(808)	752	10	0
4353 City of Highland	242,610	170,906	110,115	677	677	677	7,689	2,334	0
4355 City of Linn	39,478	27,810	17,918	(873)	(873)	(873)	306	(188)	0
4356 City of Nortonville	97,148	68,436	44,093	(2,109)	(2,109)	(2,109)	857	(164)	0
4358 City of Potwin	95,825	67,504	43,493	(277)	(277)	(277)	2,525	664	0
4360 City of Towanda	257,428	181,345	116,841	(4,765)	(4,765)	(4,765)	2,851	(805)	0

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4362 City of Valley Center	\$ 2,053,796	\$ 1,446,791	\$ 932,169	(\$ 34,123)	(\$ 34,123)	(\$ 34,123)	\$ 29,079	\$ 6,295	\$ 0
4369 Silver Lake Twp Shawnee Co	90,364	63,656	41,014	7,047	7,047	7,047	9,639	5,752	0
4372 Horton Public Library	27,624	19,459	12,538	(506)	(506)	(506)	307	(106)	0
4373 Labette County Conservation Dist	27,773	19,564	12,605	329	329	329	1,123	420	0
4375 City of McLouth	247,717	174,504	112,433	(10,330)	(10,330)	(10,330)	(2,313)	(2,177)	0
4385 Geary County Extension Council	62,088	43,737	28,180	(2,140)	(2,140)	(2,140)	(205)	(531)	0
4386 City of Mullinville	46,263	32,590	20,998	1,422	1,422	1,422	2,425	28	0
4388 Bonner Springs City Library	305,611	215,287	138,710	(5,105)	(5,105)	(5,105)	3,886	(754)	0
4395 City of Leon	158,677	111,779	72,020	(399)	(399)	(399)	4,531	2,318	0
4404 Osage County Conservation District	75,769	53,375	34,390	(2,162)	(2,162)	(2,162)	38	(949)	0
4419 Kiowa County Library	61,100	43,042	27,732	(1,186)	(1,186)	(1,186)	638	(164)	0
4432 Attica Hospital District 1	1,706,769	1,202,328	774,662	(8,775)	(8,775)	(8,775)	40,980	8,301	0
4434 City of Galena	4,453,893	3,137,532	2,021,516	404,101	404,101	404,101	441,100	(43,120)	0
4435 City of South Hutchinson	1,232,267	868,067	559,297	(27,511)	(27,511)	(27,511)	11,815	4,332	0
4454 Logan County Hospital	7,502,714	5,285,265	3,405,304	(80,249)	(80,249)	(80,249)	133,682	(13,321)	0
4458 Hospital Dist 1 of Rice County	6,886,330	4,851,055	3,125,541	(227,575)	(227,575)	(227,575)	(1,182)	(2,769)	0
4459 Comanche County Conservation Dist	16,570	11,673	7,521	(1,668)	(1,668)	(1,668)	(1,105)	(751)	0
4467 Wallace Co Conservation Dist	22,610	15,927	10,262	(211)	(211)	(211)	466	107	0
4468 USD 353 Recreation Comm	225,201	158,642	102,213	(3,571)	(3,571)	(3,571)	3,131	(106)	0
4476 Johnson Co Consolidated Fire Dist No 2	139,907	98,557	63,500	1,592	1,592	1,592	5,428	1,396	0
4480 Riverside Twp Sedgwick County	105,946	74,633	48,086	(852)	(852)	(852)	2,217	202	0
4484 Brown County Extension Council	28,145	19,827	12,775	(534)	(534)	(534)	265	(233)	0
4485 Kingman County Extension Council	65,816	46,364	29,872	(826)	(826)	(826)	1,131	109	0
4490 Lakin Cemetery District 1 & 2	49,655	34,979	22,537	(924)	(924)	(924)	563	(77)	0
4496 City of Colwich	273,141	192,413	123,972	(18,884)	(18,884)	(18,884)	(8,784)	(2,753)	0
4505 Trego County Conservation Dist	41,678	29,360	18,916	27	27	27	1,241	374	0
4518 Rush County Conservation Dist	63,411	44,670	28,781	(3,913)	(3,913)	(3,913)	(2,159)	(2,697)	0
4529 Phillips County Conservation District	39,460	27,797	17,910	986	986	986	1,930	235	0
4534 Clark County Extension Council	23,914	16,846	10,854	(394)	(394)	(394)	314	(46)	0
4543 City of Conway Springs	251,482	177,156	114,142	(4,003)	(4,003)	(4,003)	4,554	4,215	0
4557 Clark County Conservation District	29,021	20,444	13,172	(301)	(301)	(301)	505	(142)	0
4558 City of Prairie Village	3,380,825	2,381,613	1,534,476	(65,594)	(65,594)	(65,594)	38,465	3,584	0
4561 City of Rexford	30,904	21,770	14,027	(744)	(744)	(744)	194	(123)	0
4565 Hospital Dist 1 of Dickinson County	13,993,852	9,857,928	6,351,477	(285,977)	(285,977)	(285,977)	130,942	(51,730)	0
4573 Woodson County Conservation District	27,847	19,617	12,639	(676)	(676)	(676)	181	(64)	0
4583 City of Overland Park	29,486,234	20,771,491	13,383,102	(566,068)	(566,068)	(566,068)	311,844	(84,682)	0
4589 Wilson County Conservation Dist	78,807	55,516	35,769	1,496	1,496	1,496	3,158	(806)	0
4591 City of Wathena	347,214	244,594	157,592	(17,553)	(17,553)	(17,553)	(5,408)	(1,623)	0
4611 City of Maize	1,330,384	937,185	603,830	(19,509)	(19,509)	(19,509)	20,090	544	0
4612 City of Westwood	382,722	269,607	173,708	(5,328)	(5,328)	(5,328)	5,901	(302)	0

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June 30, 2015

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4614 Franklin County Conservation Dist	\$ 50,233	\$ 35,387	\$ 22,800	(\$ 1,018)	(\$ 1,018)	(\$ 1,018)	\$ 499	(\$ 103)	\$ 0
4632 Cowley County Extension Council	30,755	21,665	13,959	131	131	131	950	55	0
4640 Arkansas City Recreation Commission	315,583	222,311	143,236	(7,398)	(7,398)	(7,398)	2,420	(175)	0
4646 Coffeyville Recreation Commission	295,490	208,157	134,116	2,459	2,459	2,459	10,554	2,249	0
4650 Stafford County Extension Council	27,064	19,065	12,284	(1,163)	(1,163)	(1,163)	(219)	7	0
4655 Kiowa County Conservation Dist	96,477	67,963	43,789	(829)	(829)	(829)	1,963	136	0
4797 City of Pawnee Rock	30,419	21,429	13,807	330	330	330	1,565	1,920	0
4805 Doniphan County Extension Council	36,440	25,670	16,539	(735)	(735)	(735)	370	(56)	0
4806 Kearny County Extension Council	32,134	22,637	14,585	(739)	(739)	(739)	239	(97)	0
4808 Johnson Co Park & Recreation Dist	9,547,359	6,725,609	4,333,319	(169,749)	(169,749)	(169,749)	119,196	1,464	0
4809 City of Edwardsville	564,232	397,472	256,092	1,229	1,229	1,229	16,975	2,913	0
4810 City of Goddard	850,197	598,919	385,884	199	199	199	23,294	635	0
4815 Grant County Library	210,811	148,505	95,682	(10,304)	(10,304)	(10,304)	(2,999)	(996)	0
4817 Russell County Extension Council	0	0	0	(5,996)	(5,996)	(5,996)	(5,225)	(1,259)	0
4822 Kansas Turnpike Authority	20,940,722	14,751,630	9,504,497	(591,147)	(591,147)	(591,147)	48,168	(134,002)	0
4824 Meade County Conservation Dist	24,175	17,030	10,973	(1,482)	(1,482)	(1,482)	(712)	(615)	0
4837 City of Hanston	22,889	16,124	10,389	(3,223)	(3,223)	(3,223)	(1,934)	352	0
4838 City of Mission Hills	606,953	427,567	275,482	(3,872)	(3,872)	(3,872)	13,185	(182)	0
4848 Harper Hospital Dist 5	4,573,577	3,221,843	2,075,838	(29,550)	(29,550)	(29,550)	102,432	12,395	0
4850 The Guidance Center	6,529,162	4,599,449	2,963,432	(97,451)	(97,451)	(97,451)	95,638	(3,690)	0
4851 Wyandotte County Extension Council	59,646	42,017	27,072	(5,446)	(5,446)	(5,446)	(3,172)	(1,284)	0
4853 North Edwards Co Cemetery District	37,204	26,208	16,886	(297)	(297)	(297)	791	114	0
4859 Geary Community Hospital	21,012,093	14,801,907	9,536,890	(502,102)	(502,102)	(502,102)	124,457	(128,536)	0
4860 Clearwater Public Library	43,187	30,423	19,602	(1,229)	(1,229)	(1,229)	(40)	(818)	0
4863 Chanute Recreation & Parks Commission	230,979	162,712	104,836	5,457	5,457	5,457	11,415	2,836	0
4867 Greenwood County Conservation Dist	23,411	16,492	10,626	(2,030)	(2,030)	(2,030)	(1,135)	(423)	0
4873 City of Kechi	591,632	416,773	268,528	(3,474)	(3,474)	(3,474)	14,499	5,511	0
4878 Stanton County Conservation Dist	35,061	24,698	15,913	(565)	(565)	(565)	458	(109)	0
4879 Marshall County Extension Council	32,004	22,545	14,526	404	404	404	1,183	(50)	0
4880 Marion Co Conservation Dist	41,920	29,530	19,026	(1,418)	(1,418)	(1,418)	(526)	(2,008)	0
4887 Harvey County Extension Council	76,589	53,953	34,762	(1,911)	(1,911)	(1,911)	403	(405)	0
4889 Haskell County Conservation Dist	29,916	21,074	13,578	(1,286)	(1,286)	(1,286)	(199)	202	0
4891 Twin Caney Watershed Jt Dist 34	32,451	22,860	14,729	(1,263)	(1,263)	(1,263)	(242)	(327)	0
4893 Bourbon County Conservation Dist	75,564	53,231	34,297	(2,744)	(2,744)	(2,744)	(152)	216	0
4894 Butler County Conservation Dist	45,648	32,156	20,718	80	80	80	1,311	44	0
4895 Mitchell County Conservation Dist	25,238	17,779	11,455	(510)	(510)	(510)	258	(16)	0
4896 Morris County Conservation District	73,905	52,062	33,544	3,838	3,838	3,838	5,897	3,065	0
4897 Nemaha County Conservation District	35,210	24,803	15,981	(3,240)	(3,240)	(3,240)	(1,891)	(762)	0
4899 Wabaunsee County Conservation District	43,337	30,528	19,669	(944)	(944)	(944)	373	(91)	0
4900 Washington County Conservation Dist	38,378	27,036	17,419	(2,599)	(2,599)	(2,599)	(1,098)	(10)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4911 Marshall County Conservation Dist	\$ 63,840	\$ 44,972	\$ 28,975	(\$ 2,259)	(\$ 2,259)	(\$ 2,259)	(\$ 296)	(\$ 694)	\$ 0
4913 Southwest Medical Center	19,185,305	13,515,032	8,707,754	(194,024)	(194,024)	(194,024)	372,785	54,264	0
4914 Cowley Co Conservation District	79,422	55,949	36,048	2,884	2,884	2,884	5,341	3,368	0
4917 Osborne County Conservation Dist	29,432	20,733	13,358	(302)	(302)	(302)	576	128	0
4919 Ottawa County Conservation District	25,387	17,884	11,522	(375)	(375)	(375)	389	53	0
4920 Cloud Co Conservation District	23,784	16,754	10,795	(765)	(765)	(765)	(59)	(303)	0
4925 Pawnee County Conservation District	41,547	29,268	18,857	(318)	(318)	(318)	843	(86)	0
4926 Rawlins County Conservation Dist	30,196	21,271	13,705	(983)	(983)	(983)	(126)	(555)	0
4927 Republic County Conservation Dist	40,485	28,519	18,375	(765)	(765)	(765)	450	(57)	0
4928 Smith County Conservation District	25,629	18,054	11,632	(1,335)	(1,335)	(1,335)	(548)	(599)	0
4932 Crawford County Conservation Dist	34,949	24,620	15,862	(567)	(567)	(567)	472	(20)	0
4933 Hodgeman County Conservation Dist	28,090	19,788	12,749	30	30	30	763	(94)	0
4935 Wyandotte County Conservation District	16,179	11,397	7,343	(4,762)	(4,762)	(4,762)	(4,111)	(2,606)	0
4936 Hays Recreation Commission	483,654	340,709	219,519	1,941	1,941	1,941	15,276	2,493	0
4943 Pottawatomie Wabaunsee Regional Library	310,718	218,884	141,028	(1,698)	(1,698)	(1,698)	7,405	1,621	0
4944 Riley County Conservation District	86,841	61,175	39,415	1,519	1,519	1,519	4,460	3,509	0
4945 Sumner County Conservation District	31,240	22,007	14,179	(153)	(153)	(153)	761	160	0
4949 Pottawatomie County Extension Council	79,329	55,883	36,006	(1,158)	(1,158)	(1,158)	1,146	(189)	0
4951 Chautauqua County Conservation Dist	18,788	13,235	8,528	(160)	(160)	(160)	384	41	0
4953 Central Kansas Mental Health Center	4,572,328	3,220,963	2,075,271	(54,825)	(54,825)	(54,825)	84,384	23,378	0
4961 Hamilton County Hospital	3,761,255	2,649,605	1,707,144	(55,584)	(55,584)	(55,584)	55,013	(4,293)	0
4967 Sheridan County Public Library	68,015	47,913	30,870	671	671	671	2,305	(348)	0
4969 Leavenworth County Conservation District	0	0	0	(2,419)	(2,419)	(2,419)	(1,986)	(10)	0
4970 Linn County Conservation District	40,429	28,480	18,350	(284)	(284)	(284)	914	213	0
4971 Hamilton County Conservation Dist	37,763	26,602	17,140	(694)	(694)	(694)	437	(59)	0
4972 Pottawatomie County Conservation Dist	77,838	54,833	35,329	(6,342)	(6,342)	(6,342)	(3,891)	(3,228)	0
4973 City of Sylvania	54,185	38,170	24,593	(1,727)	(1,727)	(1,727)	(33)	(325)	0
5051 Lincoln Co Conservation Dist	73,327	51,655	33,281	(1,033)	(1,033)	(1,033)	1,034	(418)	0
5052 Sumner County Hospital District 1	1,439,797	1,014,261	653,490	(60,440)	(60,440)	(60,440)	(14,700)	(16,428)	0
5053 Jefferson County Conservation Dist	81,640	57,511	37,055	530	530	530	2,741	412	0
5225 City of Milford	74,334	52,364	33,738	(106)	(106)	(106)	1,823	(405)	0
5242 City of Lansing	2,052,063	1,445,570	931,383	(56,910)	(56,910)	(56,910)	5,439	(13,600)	0
5247 Barber County Conservation Dist	40,485	28,519	18,375	(2,213)	(2,213)	(2,213)	(764)	(182)	0
5252 City of Grinnell	38,695	27,259	17,563	(792)	(792)	(792)	371	(94)	0
5257 Ford Co Extension Council	53,327	37,566	24,204	(1,171)	(1,171)	(1,171)	458	(104)	0
5259 Reno County Conservation Dist	127,419	89,760	57,832	(3,175)	(3,175)	(3,175)	779	(258)	0
5311 SE Kansas Library System	617,727	435,156	280,372	(13,546)	(13,546)	(13,546)	5,034	(2,230)	0
5327 NW Kansas Library System	336,291	236,899	152,635	(1,200)	(1,200)	(1,200)	8,328	914	0
5336 Central Kansas Library System	846,227	596,122	384,082	(10,870)	(10,870)	(10,870)	13,840	(471)	0
5339 City of Goessel	73,663	51,892	33,434	(1,621)	(1,621)	(1,621)	563	(412)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5349 Salina Airport Authority	\$ 775,043	\$ 545,977	\$ 351,774	(\$ 33,372)	(\$ 33,372)	(\$ 33,372)	(\$ 7,843)	(\$ 5,769)	\$ 0
5350 Stevens County Library	186,431	131,331	84,617	(8,269)	(8,269)	(8,269)	(2,139)	(1,601)	0
5352 Atchison County Extension Council	22,498	15,848	10,211	(769)	(769)	(769)	63	349	0
5353 McPherson County Conservation Dist	44,492	31,342	20,194	(650)	(650)	(650)	705	154	0
5354 Atchison Public Library	274,465	193,346	124,573	(14,639)	(14,639)	(14,639)	(5,858)	(5,161)	0
5355 Strother Field Commission	196,030	138,093	88,973	(2,449)	(2,449)	(2,449)	3,206	(338)	0
5356 Scott County Library	68,164	48,018	30,938	(1,559)	(1,559)	(1,559)	490	(288)	0
5357 Marion County Extension Council	38,546	27,154	17,495	(865)	(865)	(865)	246	(341)	0
5363 Allen County Conservation District	26,692	18,803	12,115	(641)	(641)	(641)	211	58	0
5369 Ness County Conservation Dist	51,240	36,096	23,256	(3,124)	(3,124)	(3,124)	(1,474)	(1,210)	0
5371 Southwest Guidance Center	1,218,473	858,350	553,036	(12,756)	(12,756)	(12,756)	23,743	5,166	0
5380 Kearny County Library	153,980	108,471	69,888	(3,049)	(3,049)	(3,049)	1,649	(44)	0
5381 Wellsville City Library	55,210	38,892	25,058	(1,268)	(1,268)	(1,268)	434	(81)	0
5384 Cherokee County Conservation Dist	17,875	12,592	8,113	(522)	(522)	(522)	33	(79)	0
5389 City of Edgerton	654,502	461,062	297,063	(3,015)	(3,015)	(3,015)	15,612	1,610	0
5390 Independence Recreation Commission	279,255	196,720	126,747	(3,324)	(3,324)	(3,324)	4,720	(409)	0
5391 Neosho County Conservation District	29,003	20,431	13,164	(578)	(578)	(578)	282	(105)	0
5408 NE Kansas Library System	580,299	408,790	263,384	(13,640)	(13,640)	(13,640)	2,641	(7,524)	0
5413 Library Dist 1 Miami County	291,259	205,176	132,195	(2,101)	(2,101)	(2,101)	5,956	(795)	0
5414 Southwest Kansas Library System	387,810	273,192	176,018	(6,461)	(6,461)	(6,461)	5,117	(263)	0
5421 City of Grandview Plaza	590,681	416,104	268,096	(5,407)	(5,407)	(5,407)	12,135	2,456	0
5427 Lyon County Conservation District	37,614	26,497	17,072	(5,062)	(5,062)	(5,062)	(3,314)	(735)	0
5433 Riley County Extension Council	144,306	101,656	65,497	(2,497)	(2,497)	(2,497)	1,800	(208)	0
5438 City of Holcomb	357,037	251,514	162,051	(9,102)	(9,102)	(9,102)	1,457	(2,951)	0
5440 Newton Recreation Comm	637,391	449,009	289,297	(9,897)	(9,897)	(9,897)	9,054	(240)	0
5441 Southeast Kansas Mental Health Center	4,525,990	3,188,321	2,054,240	(41,719)	(41,719)	(41,719)	94,899	27,532	0
5446 Saline County/City Building Authority	353,197	248,809	160,308	(5,478)	(5,478)	(5,478)	4,986	(285)	0
5454 RWD 2 Miami Co	549,600	387,164	249,450	(8,464)	(8,464)	(8,464)	7,778	(540)	0
5463 City of Leonardville	67,810	47,769	30,777	(1,603)	(1,603)	(1,603)	465	(213)	0
5466 Grant County Cemetery District	0	0	0	(1,491)	(1,491)	(1,491)	(1,221)	0	0
5470 Pawnee Watershed District 81	52,768	37,172	23,950	(3,443)	(3,443)	(3,443)	(1,605)	(831)	0
5471 City of Walton	31,370	22,099	14,238	(4,913)	(4,913)	(4,913)	(4,228)	(4,253)	0
5472 Grant County Conservation Dist	27,717	19,525	12,580	(1,091)	(1,091)	(1,091)	(236)	(367)	0
5475 North East Animal Control Commission	98,882	69,657	44,880	(1,879)	(1,879)	(1,879)	1,096	(149)	0
5478 RWD 3 Miami Co	71,892	50,644	32,630	(1,160)	(1,160)	(1,160)	963	(115)	0
5479 Wyandotte County Law Library	28,090	19,788	12,749	(6,378)	(6,378)	(6,378)	(5,122)	(2,648)	0
5489 Sumner County Extension Council	31,109	21,915	14,120	(611)	(611)	(611)	431	356	0
5494 Pratt County Conservation Dist	33,681	23,727	15,287	(630)	(630)	(630)	367	(106)	0
5497 Morton County Library	170,382	120,025	77,333	(5,930)	(5,930)	(5,930)	(413)	(641)	0
5498 Kingman County Conservation Dist	50,494	35,570	22,918	(755)	(755)	(755)	746	4	0

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

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June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5501 Wakarusa Watershed Dist 35	\$ 63,057	\$ 44,420	\$ 28,620	(\$ 241)	(\$ 241)	(\$ 241)	\$ 1,555	\$ 189	\$ 0
5505 Cherokee County Extension Council	34,352	24,199	15,592	(754)	(754)	(754)	294	(60)	0
5506 Sek Multi County Health Dept	368,109	259,313	167,076	1,712	1,712	1,712	12,455	4,471	0
5508 Hays Public Library	499,945	352,185	226,913	(36,771)	(36,771)	(36,771)	(18,909)	(9,188)	0
5511 Sabetha Cemetery Association	20,149	14,194	9,145	(530)	(530)	(530)	88	(85)	0
5512 City of Rose Hill	1,192,117	839,784	541,074	(30,693)	(30,693)	(30,693)	4,832	(9,004)	0
5513 Thomas County Extension Council	26,151	18,422	11,869	(467)	(467)	(467)	273	(215)	0
5518 Plainville Memorial Library	50,997	35,925	23,146	(927)	(927)	(927)	593	(104)	0
5520 Rice County Extension Council	30,364	21,389	13,781	(482)	(482)	(482)	433	32	0
5521 Pottawatomie Creek Watershed Dist 90	59,721	42,070	27,106	(1,395)	(1,395)	(1,395)	443	(115)	0
5523 Elk County Conservation District	18,788	13,235	8,528	(160)	(160)	(160)	384	41	0
5532 Eureka Carnegie Library	55,303	38,958	25,101	682	682	682	1,720	(1,354)	0
5536 NE Kansas Multi County Board of Health	806,078	567,839	365,860	(27,460)	(27,460)	(27,460)	(2,270)	(6,242)	0
5537 Douglas County Extension Council	128,127	90,259	58,154	(2,523)	(2,523)	(2,523)	1,340	(226)	0
5543 City of Lake Quivira	47,810	33,680	21,700	(690)	(690)	(690)	727	1	0
5544 City of Silver Lake	222,889	157,014	101,164	(8,244)	(8,244)	(8,244)	(1,507)	(3,131)	0
5546 City of Buffalo	22,237	15,665	10,093	(1,982)	(1,982)	(1,982)	(1,041)	(64)	0
5549 South Central Kansas Library System	579,535	408,252	263,037	(18,097)	(18,097)	(18,097)	2,526	6,908	0
5551 SE Kansas Regional Planning Commission	162,852	114,721	73,915	(19,686)	(19,686)	(19,686)	(12,450)	(2,871)	0
5553 Riley County Law Enforcement Agency	4,825,022	3,398,972	2,189,963	(106,497)	(106,497)	(106,497)	38,179	(19,852)	0
5555 Wet Walnut Creek Watershed Jt Dist 58	138,435	97,520	62,832	(7,652)	(7,652)	(7,652)	(2,399)	547	0
5556 City of Garden Plain	353,290	248,874	160,350	4,522	4,522	4,522	14,178	3,732	0
5561 Barber County Extension Council	28,406	20,011	12,893	(671)	(671)	(671)	203	(71)	0
5564 City of Hoyt	65,182	45,917	29,584	6,273	6,273	6,273	8,439	6,226	0
5570 RWD 9 Leavenworth County	57,633	40,599	26,158	(1,367)	(1,367)	(1,367)	378	(235)	0
5573 Scott County Conservation District	42,106	29,662	19,111	1,812	1,812	1,812	2,996	1,502	0
5585 Miami County Conservation Dist	44,846	31,592	20,355	(1,224)	(1,224)	(1,224)	(163)	(1,517)	0
5586 Linn County Extension Council	0	0	0	(2,699)	(2,699)	(2,699)	(2,775)	(2,275)	0
5598 Wichita County Conservation Dist	26,039	18,343	11,819	(623)	(623)	(623)	175	(80)	0
5605 Kansas Association of Counties	473,253	333,382	214,798	(1,403)	(1,403)	(1,403)	12,839	4,871	0
5606 Labette-Hackberry Crk Watershed Dist 96	46,524	32,774	21,116	8	8	8	1,422	633	0
5615 Finney Co Conservation District	56,869	40,061	25,811	(1,370)	(1,370)	(1,370)	313	(402)	0
5617 City of Manter	45,760	32,235	20,769	(823)	(823)	(823)	481	(330)	0
5620 Dorothy Bramlage Library	556,310	391,891	252,496	(3,641)	(3,641)	(3,641)	12,872	3,341	0
5621 Shawnee Heights Fire District	24,977	17,595	11,336	(855)	(855)	(855)	(59)	(138)	0
5622 Doniphan Co Rural Fire District 2	102,722	72,362	46,623	386	386	386	3,323	942	0
5632 Stafford County Conservation Dist	30,028	21,153	13,629	(413)	(413)	(413)	760	1,162	0
5635 City of Melvern	108,220	76,235	49,119	410	410	410	3,186	(311)	0
5636 Geary County Conservation District	37,763	26,602	17,140	84	84	84	964	(516)	0
5641 Hamilton County Extension Council	20,168	14,207	9,154	(1,118)	(1,118)	(1,118)	(377)	(10)	0

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

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June 30, 2015

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	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
5642 Stafford Recreation Commission	\$ 40,597	\$ 28,598	\$ 18,426	(\$ 1,035)	(\$ 1,035)	(\$ 1,035)	\$ 146	(\$ 407)	\$ 0
5643 RWD 3 Marshall Co	63,467	44,709	28,806	(737)	(737)	(737)	1,117	30	0
5647 Metropolitan Topeka Airport Auth	2,060,246	1,451,334	935,097	(19,537)	(19,537)	(19,537)	40,253	2,411	0
5648 Dickinson Co Conservation Dist	33,812	23,819	15,346	(3,509)	(3,509)	(3,509)	(2,126)	(661)	0
5649 Burlington Recreation Commission	273,849	192,912	124,294	(5,790)	(5,790)	(5,790)	2,434	(881)	0
5654 Harper County Extension Council	32,078	22,597	14,560	(244)	(244)	(244)	591	(317)	0
5656 RWD 3 Nemaha Co	125,051	88,092	56,758	(2,440)	(2,440)	(2,440)	1,463	354	0
5661 Kansas Municipal Energy Agency	1,782,985	1,256,019	809,255	(15,467)	(15,467)	(15,467)	38,033	10,264	0
5662 Atchison County Conservation Dist	57,130	40,245	25,930	(2,312)	(2,312)	(2,312)	(844)	(1,988)	0
5665 Holcomb Recreation Commission	316,981	223,296	143,870	(5,621)	(5,621)	(5,621)	3,914	(165)	0
5668 City of Auburn	223,616	157,526	101,494	(4,642)	(4,642)	(4,642)	2,121	(470)	0
5674 RWD 1 Consolidated Shawnee Co	159,627	112,449	72,451	(5,901)	(5,901)	(5,901)	(597)	(285)	0
5675 Derby Recreation Commission	1,724,234	1,214,631	782,589	(37,790)	(37,790)	(37,790)	14,710	(3,667)	0
5676 RWD 2 Mitchell Co	82,927	58,417	37,638	(3,942)	(3,942)	(3,942)	(1,369)	(1,529)	0
5677 South Central Kansas Reg Medical Center	7,044,056	4,962,164	3,197,130	(286,655)	(286,655)	(286,655)	(60,863)	(65,619)	0
5680 Ellis County Conservation District	80,429	56,658	36,505	(1,937)	(1,937)	(1,937)	657	285	0
5681 Pratt County Extension Council	51,538	36,306	23,392	(2,960)	(2,960)	(2,960)	(1,261)	(912)	0
5686 City of Park City	1,374,056	967,950	623,651	(48,408)	(48,408)	(48,408)	(4,783)	(9,024)	0
5687 City of Bel Aire	1,423,656	1,002,890	646,163	(13,741)	(13,741)	(13,741)	26,723	(1,960)	0
5690 Grant County Recreation Comm	517,074	364,252	234,688	(9,253)	(9,253)	(9,253)	6,577	767	0
5702 City of Meriden	174,446	122,888	79,177	(2,105)	(2,105)	(2,105)	3,027	141	0
5704 Highland Cemetery	28,611	20,155	12,986	(4,585)	(4,585)	(4,585)	(3,323)	(1,366)	0
5710 Public Wholesale Water District No 4	240,280	169,265	109,057	(4,360)	(4,360)	(4,360)	2,991	297	0
5715 Public Wholesale Water Supply Dist 5	116,179	81,842	52,731	(1,901)	(1,901)	(1,901)	1,564	(59)	0
5717 Kearny County Conservation District	50,065	35,268	22,723	(587)	(587)	(587)	889	66	0
5724 Marion County Rural Water District 4	38,863	27,377	17,639	1,133	1,133	1,133	2,079	413	0
5725 Crawford County RWD 2	40,336	28,414	18,307	(634)	(634)	(634)	603	145	0
9000 Topeka Metropolitan Transit Authority	3,870,612	2,726,641	1,756,779	(58,105)	(58,105)	(58,105)	61,778	19,535	0
9035 Coffey County Library	599,423	422,262	272,064	(18,729)	(18,729)	(18,729)	121	(2,926)	0
9036 Colby Housing Authority	232,153	163,540	105,369	(3,439)	(3,439)	(3,439)	3,989	2,167	0
9037 McPherson Recreation Commission	408,575	287,819	185,442	2,838	2,838	2,838	14,545	4,774	0
9038 Sedgwick County Conservation District	53,924	37,986	24,475	154	154	154	1,668	332	0
9039 RWD 1 Jackson Co	147,325	103,783	66,868	(2,268)	(2,268)	(2,268)	2,128	32	0
9040 RWD 3 Jackson Co	264,474	186,308	120,038	(970)	(970)	(970)	6,552	800	0
9044 Disability Rights Center of Kansas	921,679	649,274	418,328	(24,891)	(24,891)	(24,891)	4,455	(175)	0
9049 Kearny County Council on Aging	108,854	76,682	49,406	(4,547)	(4,547)	(4,547)	(1,300)	(2,089)	0
9050 USD 208 Recreation Commission	62,740	44,197	28,476	(2,716)	(2,716)	(2,716)	(92)	1,775	0
9052 City of Salina Housing Authority	451,576	318,111	204,959	(10,392)	(10,392)	(10,392)	3,546	(561)	0
9058 Atwood Public Library	27,810	19,591	12,622	(668)	(668)	(668)	189	(64)	0
9059 Smoky Hills Public Television	599,386	422,236	272,047	(13,573)	(13,573)	(13,573)	4,697	(1,522)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9060 USD 303 Recreation Commission	\$ 33,495	\$ 23,595	\$ 15,203	(\$ 2,360)	(\$ 2,360)	(\$ 2,360)	(\$ 1,640)	(\$ 2,473)	\$ 0
9061 Consolidated RWD 1	133,271	93,883	60,489	(3,133)	(3,133)	(3,133)	936	(397)	0
9062 City of Oakley Housing Authority	65,256	45,970	29,618	(1,722)	(1,722)	(1,722)	144	(832)	0
9063 City of Hutchinson Housing Authority	0	0	0	(9,956)	(9,956)	(9,956)	(9,064)	(3,645)	0
9064 Coffey County Historical Museum	75,378	53,100	34,212	319	319	319	2,499	818	0
9065 Turner Recreation Commission	249,506	175,764	113,245	(8,596)	(8,596)	(8,596)	(174)	528	0
9068 Shawnee County Fire District 1	68,537	48,281	31,107	(612)	(612)	(612)	1,395	172	0
9069 City of Howard Housing Authority	47,885	33,732	21,734	(2,288)	(2,288)	(2,288)	(507)	299	0
9071 Russell Recreation Commission	77,950	54,912	35,380	(754)	(754)	(754)	1,533	184	0
9072 City of Russell Housing Authority	135,229	95,261	61,377	(2,427)	(2,427)	(2,427)	1,634	(127)	0
9073 City of McFarland	23,374	16,466	10,609	(1,148)	(1,148)	(1,148)	(219)	365	0
9075 Oberlin City Library	28,388	19,998	12,885	(1,747)	(1,747)	(1,747)	(873)	(830)	0
9076 Pratt Airport Authority	152,582	107,486	69,253	(2,697)	(2,697)	(2,697)	1,919	20	0
9078 The Legacy At Park View	2,467,404	1,738,155	1,119,896	(72,292)	(72,292)	(72,292)	7,768	1,465	0
9079 RWD 1 Elk Co	68,183	48,031	30,947	(583)	(583)	(583)	1,370	23	0
9080 Ottawa Recreation Commission	340,299	239,722	154,454	(4,358)	(4,358)	(4,358)	5,508	(484)	0
9081 Oberlin Housing Authority	67,661	47,664	30,710	(1,617)	(1,617)	(1,617)	479	(105)	0
9082 Fort Scott Housing Authority	278,137	195,932	126,240	949	949	949	9,008	2,885	0
9084 Goddard Public Library	48,705	34,310	22,106	523	523	523	1,987	987	0
9086 SE Kansas Area Agency on Aging	566,189	398,850	256,980	(25,602)	(25,602)	(25,602)	(4,951)	3,006	0
9087 Ulysses Housing Authority	48,276	34,008	21,911	(1,073)	(1,073)	(1,073)	394	(131)	0
9089 Lakin Recreation Commission	182,591	128,626	82,874	(6,887)	(6,887)	(6,887)	(2,719)	(8,137)	0
9090 City of Agra	38,844	27,364	17,631	(1,253)	(1,253)	(1,253)	(72)	(379)	0
9091 City of Chase	72,283	50,920	32,808	(4,149)	(4,149)	(4,149)	(1,934)	(1,962)	0
9092 Larned Recreation Comm	53,551	37,724	24,305	(1,065)	(1,065)	(1,065)	538	(133)	0
9093 City of Scammon	50,848	35,820	23,079	(1,237)	(1,237)	(1,237)	273	(365)	0
9095 Comanche County Hospital	2,404,384	1,693,761	1,091,293	(3,253)	(3,253)	(3,253)	67,763	22,088	0
9096 Rossville Community Library	46,226	32,563	20,981	(2,105)	(2,105)	(2,105)	(753)	(1,128)	0
9097 Edwards County Hospital	3,315,513	2,335,603	1,504,833	(103,618)	(103,618)	(103,618)	381	(17,282)	0
9098 Sublette Recreation Commission	97,577	68,738	44,288	(6,133)	(6,133)	(6,133)	(3,787)	(5,665)	0
9100 City of Weir	117,968	83,103	53,543	151	151	151	3,365	211	0
9101 Deerfield Recreation Commission	43,597	30,712	19,788	(786)	(786)	(786)	430	(417)	0
9102 Stanton County Cemetery Board	22,162	15,612	10,059	458	458	458	1,040	279	0
9103 SW Kansas Area Agency on Aging	924,643	651,362	419,673	(34,447)	(34,447)	(34,447)	(5,007)	(7,094)	0
9104 Jayhawk Area Agency on Aging	896,069	631,233	406,704	(32,916)	(32,916)	(32,916)	(3,947)	(4,767)	0
9105 NW Kansas Area Agency on Aging	770,309	542,642	349,625	(20,489)	(20,489)	(20,489)	3,222	(3,222)	0
9106 Post Rock Extension District 1	155,676	109,665	70,658	(649)	(649)	(649)	3,863	773	0
9108 City of Bronson	83,132	58,562	37,731	(480)	(480)	(480)	1,899	204	0
9109 City of Gridley	66,636	46,941	30,244	(2,196)	(2,196)	(2,196)	(246)	(988)	0
9110 City of Inman	370,681	261,125	168,243	(3,381)	(3,381)	(3,381)	8,135	3,608	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9111 City of New Strawn	\$ 142,591	\$ 100,448	\$ 64,719	\$ 3,684	\$ 3,684	\$ 3,684	\$ 7,477	\$ 2,434	\$ 0
9113 City of Uniontown	84,213	59,323	38,222	1,944	1,944	1,944	3,928	224	0
9114 Erie City Public Library	29,096	20,497	13,206	(24)	(24)	(24)	703	(253)	0
9115 Oakley Public Library	78,229	55,108	35,506	373	373	373	2,841	1,707	0
9116 Oswego Public Library	20,596	14,509	9,348	(306)	(306)	(306)	288	(81)	0
9117 Stanton County Public Library	81,976	57,748	37,207	(7,796)	(7,796)	(7,796)	(5,016)	(3,411)	0
9121 Wichita County Extension Council	26,244	18,488	11,912	(473)	(473)	(473)	319	(10)	0
9122 Jewell County Conservation District	37,167	26,182	16,869	(2,440)	(2,440)	(2,440)	(1,197)	(823)	0
9123 Rooks County Conservation District	43,150	30,397	19,585	(288)	(288)	(288)	838	(385)	0
9124 Russell County Conservation District	41,510	29,241	18,840	(1,097)	(1,097)	(1,097)	59	(665)	0
9125 Saline County Conservation District	34,241	24,121	15,541	(764)	(764)	(764)	349	200	0
9126 Hugoton Recreation Commission	173,178	121,995	78,602	(3,123)	(3,123)	(3,123)	2,074	(172)	0
9127 Hospital Dist No 6 of Harper County	4,294,620	3,025,332	1,949,226	(19,997)	(19,997)	(19,997)	101,649	8,014	0
9128 Johnson County RWD 7	346,934	244,397	157,465	(8,687)	(8,687)	(8,687)	1,785	(1,899)	0
9129 Jetmore Housing Authority	37,912	26,707	17,208	(936)	(936)	(936)	193	(251)	0
9130 Stanton County Health Care Facility	4,424,462	3,116,799	2,008,158	83,778	83,778	83,778	197,107	35,831	0
9131 City of Palco	112,116	78,980	50,887	967	967	967	4,635	3,283	0
9132 Western Kansas Groundwater Management	198,472	139,813	90,082	(14,171)	(14,171)	(14,171)	(8,283)	(8,229)	0
9134 Tri-Ko Inc	4,074,135	2,870,012	1,849,153	(98,656)	(98,656)	(98,656)	28,073	(4,601)	0
9135 Mary Cotton Public Library	60,261	42,451	27,351	1,004	1,004	1,004	2,542	369	0
9136 City of Harveyville	59,497	41,912	27,004	(832)	(832)	(832)	930	7	0
9137 SE Kansas Regional Juvenile Detention Center	604,269	425,676	274,264	2,346	2,346	2,346	19,326	4,345	0
9138 City of Greenleaf	50,718	35,728	23,020	(173)	(173)	(173)	1,328	405	0
9139 Kansas Guardianship Program	455,117	320,606	206,567	(9,152)	(9,152)	(9,152)	4,968	695	0
9140 City of Pleasanton	394,148	277,656	178,894	(12,561)	(12,561)	(12,561)	(611)	(3,904)	0
9141 City of Winchester	113,532	79,978	51,530	(1,513)	(1,513)	(1,513)	1,867	162	0
9142 Wakarusa Township	326,357	229,901	148,125	(4,982)	(4,982)	(4,982)	4,401	(1,365)	0
9144 N C Kansas Reg Juvenile Deten Facility	685,164	482,662	310,980	(2,087)	(2,087)	(2,087)	17,111	1,231	0
9145 Developmental Services of NW Kansas Inc	9,112,465	6,419,249	4,135,932	(329,028)	(329,028)	(329,028)	(50,420)	(109,054)	0
9146 Futures Unlimited Inc	3,326,585	2,343,403	1,509,858	(48,317)	(48,317)	(48,317)	45,651	(18,790)	0
9147 C O F Training Services Inc	4,510,091	3,177,120	2,047,023	(74,182)	(74,182)	(74,182)	65,842	19,397	0
9148 NW Local Environmental Protection Group	88,164	62,107	40,016	(2,160)	(2,160)	(2,160)	614	(4)	0
9149 Big Lakes Developmental Center Inc	4,280,566	3,015,432	1,942,847	(135,522)	(135,522)	(135,522)	(658)	(21,170)	0
9150 Multi Community Diversified Service Inc	3,729,009	2,626,889	1,692,508	(142,176)	(142,176)	(142,176)	(23,118)	(29,663)	0
9151 High Plains Mental Health Center	5,839,264	4,113,452	2,650,303	(101,708)	(101,708)	(101,708)	73,482	(3,758)	0
9152 Arrowhead West Inc	6,603,086	4,651,524	2,996,984	(88,358)	(88,358)	(88,358)	103,262	(11,119)	0
9153 Barton County Extension Council	32,787	23,096	14,881	474	474	474	1,305	134	0
9154 NE Kansas Area Agency on Aging Inc	282,871	199,268	128,388	(27,382)	(27,382)	(27,382)	(17,718)	(11,794)	0
9155 City of Onaga	247,475	174,333	112,323	2,673	2,673	2,673	9,069	751	0
9156 Central Rush County Ems	48,444	34,126	21,987	(544)	(544)	(544)	911	182	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9157 Tri-Valley Developmental Service Inc	\$ 3,632,028	\$ 2,558,572	\$ 1,648,491	(\$ 105,775)	(\$ 105,775)	(\$ 105,775)	\$ 10,698	(\$ 2,949)	\$ 0
9158 Wyandotte County Fair Association Inc	0	0	0	(6,206)	(6,206)	(6,206)	(5,838)	(3,039)	0
9159 Sunflower Extension District 6	114,781	80,857	52,096	(1,704)	(1,704)	(1,704)	1,705	4	0
9160 Goodland Housing Authority	132,172	93,108	59,990	(6,295)	(6,295)	(6,295)	(1,679)	(367)	0
9161 Medicine Lodge Township	88,835	62,580	40,320	(3,979)	(3,979)	(3,979)	(880)	(61)	0
9162 NW Kansas Groundwater Mgt Dist 4	269,693	189,984	122,407	(9,667)	(9,667)	(9,667)	(823)	(764)	0
9163 Coldwater-Wilmore Regional Library	32,731	23,057	14,856	(544)	(544)	(544)	(6)	(1,801)	0
9164 Twin Valley Developmental Services Inc	2,497,879	1,759,624	1,133,728	(66,426)	(66,426)	(66,426)	10,476	(10,393)	0
9166 Scott County Extension Council	36,086	25,421	16,378	(811)	(811)	(811)	286	(96)	0
9169 Housing Authority City of Iola	306,487	215,904	139,107	(10,105)	(10,105)	(10,105)	(951)	(3,841)	0
9170 Plumb Township Wabaunsee Co	23,877	16,820	10,837	(636)	(636)	(636)	96	(101)	0
9171 Training & Evaluation Center Hutchinson	3,221,440	2,269,334	1,462,135	(161,043)	(161,043)	(161,043)	(63,862)	(76,519)	0
9172 Nemaha County Training Center Inc	1,472,677	1,037,423	668,413	(32,237)	(32,237)	(32,237)	13,169	(797)	0
9173 Sheltered Living Inc	3,757,061	2,646,651	1,705,241	(124,981)	(124,981)	(124,981)	(7,316)	(25,840)	0
9174 Starkey Inc	11,206,448	7,894,349	5,086,341	(194,934)	(194,934)	(194,934)	136,430	(26,719)	0
9175 Community Living Opportunities Inc	6,732,704	4,742,834	3,055,814	(328,546)	(328,546)	(328,546)	(100,232)	(51,833)	0
9176 City of Grainfield	32,209	22,689	14,619	(631)	(631)	(631)	341	(52)	0
9177 City of Cunningham	75,303	53,047	34,178	(6,691)	(6,691)	(6,691)	(3,707)	(1,036)	0
9178 City of Greeley	45,238	31,868	20,532	(1,129)	(1,129)	(1,129)	295	7	0
9179 Halstead Public Library	35,415	24,948	16,074	(217)	(217)	(217)	789	53	0
9181 Colby Recreation Dept	66,449	46,810	30,160	(1,687)	(1,687)	(1,687)	88	(1,311)	0
9182 City of Whitewater	154,110	108,562	69,947	(4,845)	(4,845)	(4,845)	313	491	0
9183 Walnut Creek Extension Dist 2	117,409	82,709	53,289	(752)	(752)	(752)	2,694	563	0
9184 SC Kansas Area Agency on Aging	383,207	269,949	173,928	(880)	(880)	(880)	10,092	1,854	0
9185 Rice County Council on Aging	210,327	148,164	95,462	(6,743)	(6,743)	(6,743)	(440)	(2,422)	0
9186 Kingman County Council on Aging	176,422	124,280	80,074	(5,384)	(5,384)	(5,384)	199	(627)	0
9187 City of Norcatour	13,812	9,730	6,269	(59)	(59)	(59)	338	61	0
9188 Beloit Housing Authority	71,817	50,592	32,596	(253)	(253)	(253)	1,759	99	0
9189 Republic County Historical Society	0	0	0	(2,724)	(2,724)	(2,724)	(2,477)	(984)	0
9190 Sherman County Conservation District	44,697	31,487	20,287	(1,019)	(1,019)	(1,019)	339	(140)	0
9191 Jackson County Conservation District	62,330	43,908	28,290	(1,001)	(1,001)	(1,001)	857	(19)	0
9192 Johnson County Extension Council	169,469	119,382	76,918	(15,128)	(15,128)	(15,128)	(8,627)	(3,248)	0
9193 Yates Center Public Library	29,245	20,602	13,274	(515)	(515)	(515)	401	132	0
9194 Overbrook Public Library	38,528	27,141	17,487	29	29	29	1,448	1,542	0
9195 Franklin County RWD 6	170,848	120,354	77,544	(2,453)	(2,453)	(2,453)	2,615	47	0
9196 Public Wholesale Water Supply 11	171,147	120,564	77,679	(6,461)	(6,461)	(6,461)	(1,125)	(1,823)	0
9197 Public Wholesale Water Supply 12	186,673	131,501	84,727	960	960	960	6,098	1,069	0
9198 Pawnee Mental Health Services Inc	7,725,473	5,442,187	3,506,409	(287,746)	(287,746)	(287,746)	(34,910)	(31,424)	0
9199 Topeka Association for Retarded Citizens	3,469,959	2,444,402	1,574,932	(167,217)	(167,217)	(167,217)	(54,053)	(43,459)	0
9200 North Central Regional Planning Commission	793,272	558,818	360,048	(16,723)	(16,723)	(16,723)	7,681	(175)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9201 Coffeyville Regional Medical Center Inc	\$ 14,636,426	\$ 10,310,587	\$ 6,643,126	(\$ 511,417)	(\$ 511,417)	(\$ 511,417)	(\$ 58,137)	(\$ 139,282)	\$ 0
9202 Kansas Public Telecommunications	1,045,631	736,591	474,587	(33,708)	(33,708)	(33,708)	(181)	(3,239)	0
9204 Elk County Council on Aging	100,429	70,747	45,582	(2,750)	(2,750)	(2,750)	492	137	0
9205 City of La Harpe	91,333	64,339	41,454	(2,849)	(2,849)	(2,849)	(569)	(2,840)	0
9206 City of Offerle	31,724	22,348	14,399	(2,082)	(2,082)	(2,082)	(1,483)	(2,562)	0
9207 Wabaunsee County Extension Council	23,187	16,334	10,524	(865)	(865)	(865)	(310)	(921)	0
9208 Cowley County Council on Aging	204,194	143,844	92,679	4,009	4,009	4,009	10,533	7,005	0
9209 McPherson County Council on Aging	89,804	63,262	40,760	(1,416)	(1,416)	(1,416)	1,221	(170)	0
9210 Center Twp Reno County	33,383	23,517	15,152	(874)	(874)	(874)	137	(198)	0
9211 RWD 5 Anderson Co	65,107	45,865	29,551	(1,188)	(1,188)	(1,188)	760	(114)	0
9212 RWD 3 Cowley Co	75,620	53,270	34,322	3,465	3,465	3,465	4,920	142	0
9213 RWD 6 Crawford Co	54,837	38,630	24,889	(1,049)	(1,049)	(1,049)	612	(38)	0
9214 RWD 1 Woodson Co	137,857	97,113	62,570	(2,599)	(2,599)	(2,599)	1,522	(287)	0
9215 Kansas Bostwick Irrigation District 2	563,412	396,894	255,719	(12,714)	(12,714)	(12,714)	4,824	99	0
9216 Greeley County Library	54,632	38,485	24,796	2,304	2,304	2,304	3,590	913	0
9217 Haskell Township Library	49,469	34,848	22,453	(577)	(577)	(577)	880	64	0
9218 City of Kensington	62,740	44,197	28,476	(451)	(451)	(451)	1,425	400	0
9219 City of Mound Valley	48,910	34,454	22,199	(602)	(602)	(602)	857	121	0
9220 Kanwaka Township	110,009	77,496	49,931	(2,521)	(2,521)	(2,521)	895	(49)	0
9221 Lincoln Township Dickinson County	21,305	15,008	9,670	2,192	2,192	2,192	2,449	305	0
9222 Doniphan Co Conservation District	30,606	21,560	13,891	(1,576)	(1,576)	(1,576)	(804)	(1,376)	0
9224 Gove County Medical Center	5,947,204	4,189,490	2,699,295	(180,742)	(180,742)	(180,742)	6,083	(26,111)	0
9225 Bird City Housing Authority	39,571	27,876	17,960	(882)	(882)	(882)	662	1,278	0
9226 Scott Recreation Commission	95,527	67,294	43,357	1,099	1,099	1,099	3,575	366	0
9227 Labette Center for Mental Health Service	2,057,114	1,449,128	933,675	(15,596)	(15,596)	(15,596)	45,581	11,244	0
9228 Cheney Recreation Commission	52,134	36,726	23,663	(554)	(554)	(554)	895	(256)	0
9229 Douglass Public Library	28,481	20,063	12,927	(353)	(353)	(353)	423	(229)	0
9230 Reno Township	66,170	46,613	30,033	(1,160)	(1,160)	(1,160)	1,064	924	0
9231 City of Richmond	123,038	86,674	55,844	(2,152)	(2,152)	(2,152)	1,492	(275)	0
9233 Iroquois Center for Human Development	1,231,521	867,541	558,958	(24,531)	(24,531)	(24,531)	12,781	(1,577)	0
9234 Bert Nash Community Mental Health	7,063,907	4,976,148	3,206,139	(131,844)	(131,844)	(131,844)	81,572	(4,979)	0
9235 City of Elwood	353,440	248,979	160,418	(9,261)	(9,261)	(9,261)	1,024	(3,792)	0
9236 City of Elk City	66,971	47,178	30,397	(2,028)	(2,028)	(2,028)	61	(337)	0
9237 Park Township	36,552	25,749	16,590	342	342	342	1,233	(151)	0
9238 Unified Government of Wyandotte County	66,654,233	46,954,379	30,252,773	(1,805,418)	(1,805,418)	(1,805,418)	194,255	(513,883)	0
9239 Creative Community Living Inc	199,944	140,850	90,750	(753,254)	(753,254)	(753,254)	(732,400)	(487,219)	0
9240 Flint Hills Community Health Center Inc	4,694,453	3,306,994	2,130,701	66,782	66,782	66,782	200,719	77,410	0
9242 University of Kansas Hospital Authority	45,139,344	31,798,278	20,487,676	(2,345,994)	(2,345,994)	(2,345,994)	(806,691)	(417,396)	0
9243 St Francis Housing Authority	22,442	15,809	10,186	236	236	236	907	442	0
9244 Horton Housing Authority	110,065	77,535	49,956	(2,049)	(2,049)	(2,049)	1,299	16	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9245 Lawrence Housing Authority	\$ 2,155,549	\$ 1,518,470	\$ 978,352	(\$ 79,436)	(\$ 79,436)	(\$ 79,436)	(\$ 7,896)	(\$ 4,115)	\$ 0
9246 Lincoln Housing Authority	80,932	57,012	36,733	(844)	(844)	(844)	1,492	(5)	0
9247 City of Burden	107,214	75,526	48,662	(767)	(767)	(767)	2,361	372	0
9248 City of Longton	67,810	47,769	30,777	(1,899)	(1,899)	(1,899)	138	(553)	0
9249 City of Westmoreland	139,721	98,426	63,416	(2,117)	(2,117)	(2,117)	1,992	(197)	0
9250 Consolidated RWD 2	287,531	202,550	130,503	(493)	(493)	(493)	8,267	3,651	0
9251 Towanda Township	57,707	40,652	26,192	(942)	(942)	(942)	759	(111)	0
9253 City of Herndon	34,632	24,396	15,719	(963)	(963)	(963)	28	(471)	0
9254 Housing Authority of City of Galena	77,186	54,373	35,033	(948)	(948)	(948)	1,364	222	0
9255 Atchison Housing Authority	385,313	271,432	174,884	(8,635)	(8,635)	(8,635)	3,283	(196)	0
9256 Jetmore Public Library	26,021	18,330	11,810	251	251	251	944	136	0
9257 Hays Housing Authority	51,855	36,529	23,536	(726)	(726)	(726)	838	141	0
9258 Housing Authority of City of Belleville	82,013	57,774	37,224	(3,850)	(3,850)	(3,850)	(1,183)	(972)	0
9259 Sharon Springs Housing Authority	15,079	10,623	6,844	(880)	(880)	(880)	(514)	(814)	0
9260 Haysville Community Library	183,244	129,085	83,170	(7,315)	(7,315)	(7,315)	(1,889)	(3,431)	0
9261 Hamilton County Library	118,434	83,431	53,755	(130)	(130)	(130)	3,610	2,094	0
9262 Ellis Public Library	32,116	22,624	14,577	(793)	(793)	(793)	194	(97)	0
9263 Bucklin Public Library	27,213	19,170	12,352	171	171	171	901	101	0
9264 Elkhart Cemetery District	47,959	33,785	21,767	(1,490)	(1,490)	(1,490)	(100)	(708)	0
9265 Ellis Recreation Commission	51,985	36,621	23,595	(275)	(275)	(275)	1,268	364	0
9266 Clay County Conservation District	41,808	29,452	18,976	(739)	(739)	(739)	503	(78)	0
9267 City of Linn Valley	145,219	102,299	65,912	3,298	3,298	3,298	7,241	2,489	0
9268 City of Blue Mound	56,123	39,536	25,473	(6,028)	(6,028)	(6,028)	(4,146)	(2,932)	0
9269 Kansas Workers Risk Cooperative for Counties	386,897	272,549	175,603	(11,347)	(11,347)	(11,347)	1,218	257	0
9270 Manhattan Housing Authority	516,273	363,687	234,324	(24,835)	(24,835)	(24,835)	(8,033)	(6,563)	0
9271 Norton Housing Authority	97,036	68,357	44,043	339	339	339	3,352	1,826	0
9272 Topeka Housing Authority	2,141,345	1,508,464	971,906	(124,390)	(124,390)	(124,390)	(53,126)	(36,483)	0
9275 City of Linwood	75,844	53,428	34,424	572	572	572	2,457	(258)	0
9276 Lindsborg Community Library	25,816	18,186	11,717	8	8	8	791	341	0
9277 City of North Newton	378,565	266,679	171,822	(298)	(298)	(298)	11,115	4,577	0
9278 City of Arcadia	99,609	70,169	45,210	(2,157)	(2,157)	(2,157)	522	(1,637)	0
9279 Four County Mental Health Center Inc	10,561,340	7,439,905	4,793,541	147,980	147,980	147,980	452,322	184,706	0
9280 Disability Planning Organization of Kansas Inc	248,108	174,779	112,611	(5,555)	(5,555)	(5,555)	3,376	4,959	0
9281 OCKK Inc	8,150,879	5,741,863	3,699,491	(302,755)	(302,755)	(302,755)	(35,618)	(31,005)	0
9282 Housing Authority of Kansas City Kansas	5,581,761	3,932,055	2,533,429	(195,789)	(195,789)	(195,789)	(22,613)	(52,390)	0
9283 Hoisington Recreation Commission	43,467	30,620	19,729	(1,008)	(1,008)	(1,008)	419	300	0
9284 Cottonwood Inc	7,245,286	5,103,921	3,288,463	(159,699)	(159,699)	(159,699)	68,018	12,803	0
9285 Johnson Co Fire Dist No 2	2,976,072	2,096,485	1,350,768	(32,487)	(32,487)	(32,487)	56,484	10,921	0
9286 Oskaloosa Public Library	31,109	21,915	14,120	(610)	(610)	(610)	246	(389)	0
9287 Basehor Community Library	341,753	240,747	155,113	(2,945)	(2,945)	(2,945)	6,632	(767)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9288 City of Gypsum	\$ 66,375	\$ 46,758	\$ 30,126	\$ 279	\$ 279	\$ 279	\$ 2,032	\$ 46	\$ 0
9289 Greenleaf Housing Authority	20,727	14,601	9,407	341	341	341	830	(29)	0
9292 Spring Hill Recreation Commission	192,321	135,480	87,290	(2,928)	(2,928)	(2,928)	3,002	827	0
9293 RWD 4 Franklin Co	86,785	61,135	39,390	(1,994)	(1,994)	(1,994)	1,047	1,361	0
9294 Mulvane Public Library	84,008	59,179	38,129	390	390	390	2,703	468	0
9295 City of Prescott	63,597	44,801	28,865	117	117	117	2,075	1,065	0
9296 Anderson County Extension Council	16,813	11,844	7,631	(2,515)	(2,515)	(2,515)	(2,028)	(1,712)	0
9297 Thomas Co Economic Development Alliance	61,715	43,475	28,011	(2,355)	(2,355)	(2,355)	(189)	290	0
9298 Housing Authority of City of Holton	74,054	52,167	33,611	(510)	(510)	(510)	1,671	364	0
9299 City of Bentley	88,798	62,553	40,303	(6,515)	(6,515)	(6,515)	(2,743)	815	0
9301 The Center for Counseling & Consultation	3,259,129	2,295,884	1,479,241	(26,610)	(26,610)	(26,610)	66,954	2,817	0
9306 River Valley Extension District 4	240,709	169,567	109,252	(5,956)	(5,956)	(5,956)	1,216	(1,643)	0
9307 Public Wholesale Water Supply District 13	194,036	136,688	88,068	561	561	561	6,015	1,267	0
9308 Linn County Library District 1	22,218	15,651	10,084	(510)	(510)	(510)	181	5	0
9309 Pleasanton Housing Authority	65,238	45,957	29,610	(2,872)	(2,872)	(2,872)	(807)	(865)	0
9310 Public Housing Agency of S Hutchinson	178,602	125,816	81,063	(5,966)	(5,966)	(5,966)	(230)	(664)	0
9311 Housing Authority of the City of Solomon	27,456	19,341	12,462	(68)	(68)	(68)	645	(162)	0
9313 USD 350 Recreation Commission	39,888	28,099	18,104	(969)	(969)	(969)	257	(107)	0
9314 Wellington Housing Authority	183,411	129,204	83,246	(2,018)	(2,018)	(2,018)	3,435	541	0
9317 Nippawalla Township	33,439	23,556	15,177	(212)	(212)	(212)	705	(105)	0
9318 Linn County Library District # 5	63,597	44,801	28,865	(1,076)	(1,076)	(1,076)	763	(306)	0
9320 City of Vermillion	37,633	26,510	17,081	(691)	(691)	(691)	411	(153)	0
9321 Public Wholesale Water Supply District # 20	155,900	109,823	70,759	(4,522)	(4,522)	(4,522)	455	(198)	0
9322 Thomas County Historical Society	115,900	81,645	52,604	(1,376)	(1,376)	(1,376)	2,817	3,303	0
9323 Phillips-Rooks Extension Dist # 5	61,827	43,554	28,062	685	685	685	2,161	(283)	0
9329 Jefferson County Rural Water Dist No 13	155,266	109,377	70,471	(3,247)	(3,247)	(3,247)	1,471	(261)	0
9330 Rose Hill Recreation Commission	140,093	98,688	63,585	(1,901)	(1,901)	(1,901)	2,216	(49)	0
9339 Coffey County Conservation District	40,354	28,427	18,316	(563)	(563)	(563)	649	85	0
9341 Meadowlark Extension District	205,126	144,501	93,102	(346)	(346)	(346)	5,806	2,205	0
9342 Park City Public Library	47,381	33,378	21,505	(1,669)	(1,669)	(1,669)	(162)	(302)	0
9347 Auburn Township	85,778	60,426	38,933	10,143	10,143	10,143	12,044	5,722	0
9350 The Housing Authority of the City of Paola	182,871	128,823	83,001	(2,399)	(2,399)	(2,399)	3,123	612	0
9351 The Housing Authority of the City of Phillipsburg	82,610	58,194	37,495	(2,614)	(2,614)	(2,614)	(4)	(373)	0
9353 Equus Beds Groundwater Mgmt Dist # 2	227,866	160,520	103,423	(1,870)	(1,870)	(1,870)	5,436	3,286	0
9354 Americus Township Library	17,074	12,027	7,749	(153)	(153)	(153)	423	356	0
9360 Southeast Kansasworks Inc	223,001	157,093	101,215	(8,648)	(8,648)	(8,648)	763	7,399	0
9362 Kansas Power Pool	697,224	491,157	316,453	10,897	10,897	10,897	30,337	10,372	0
9363 Osborne Housing Authority	70,177	49,436	31,852	(864)	(864)	(864)	1,069	(488)	0
9365 Newton Housing Authority	279,479	196,878	126,849	(8,113)	(8,113)	(8,113)	536	(1,472)	0
9366 Lincoln Carnegie Library	27,064	19,065	12,284	593	593	593	1,313	384	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9367 City of St George	\$ 189,823	\$ 133,720	\$ 86,156	\$ 1,344	\$ 1,344	\$ 1,344	\$ 6,378	\$ 601	\$ 0
9370 Ashland Library	25,070	17,660	11,379	125	125	125	944	660	0
9372 City of Otis	56,365	39,706	25,583	(3,011)	(3,011)	(3,011)	(1,187)	(983)	0
9375 City of Chanute Housing Authority	261,753	184,391	118,803	(6,718)	(6,718)	(6,718)	1,604	158	0
9382 Coffey County Housing Authority	74,557	52,522	33,840	(1,928)	(1,928)	(1,928)	481	192	0
9383 Parsons Housing Authority	191,035	134,574	86,706	(4,547)	(4,547)	(4,547)	1,790	1,446	0
9387 Hoxie Housing Authority	40,951	28,848	18,587	666	666	666	1,448	(822)	0
9403 Strong City Housing Authority	46,449	32,721	21,082	(1,117)	(1,117)	(1,117)	295	(191)	0
9404 Public Wholesale Water Supply District # 23	249,115	175,488	113,067	(1,276)	(1,276)	(1,276)	6,299	2,495	0
9406 Stockton Recreation Commission	38,919	27,416	17,664	(1,209)	(1,209)	(1,209)	(3)	(258)	0
9407 Unified Greeley County	1,485,408	1,046,391	674,191	(21,539)	(21,539)	(21,539)	20,116	(9,608)	0
9408 Great Plains Development Authority	599,591	422,380	272,140	5,690	5,690	5,690	20,913	160	0
9411 Horsethief Reservoir	103,486	72,900	46,970	1,356	1,356	1,356	4,676	3,112	0
9412 City of Fontana	28,779	20,273	13,062	(995)	(995)	(995)	(151)	(454)	0
9414 Valley Township	17,167	12,093	7,792	(3,052)	(3,052)	(3,052)	(2,513)	(1,927)	0
9418 Garden City Housing Authority	171,035	120,485	77,629	(4,726)	(4,726)	(4,726)	149	(2,434)	0
9424 Rural Water District # 5	332,508	234,234	150,917	(7,518)	(7,518)	(7,518)	2,742	(331)	0
9425 Oaklawn Improvement District	118,602	83,549	53,831	(2,161)	(2,161)	(2,161)	(86)	(6,170)	0
9427 Twin Creeks Extension District # 9	73,830	52,010	33,510	(2,299)	(2,299)	(2,299)	64	(184)	0
9432 Graves Memorial Public Library	17,279	12,172	7,842	(233)	(233)	(233)	245	(124)	0
9434 Pottawatomie Co RWD # 4	69,823	49,187	31,691	(575)	(575)	(575)	1,555	560	0
9436 Neodesha Housing Authority	53,700	37,829	24,373	6,330	6,330	6,330	7,956	5,330	0
9438 Palmyra Township	63,057	44,420	28,620	7,432	7,432	7,432	9,342	6,258	0
9443 Minneha Township	85,256	60,059	38,696	(2,279)	(2,279)	(2,279)	251	(738)	0
9447 Golden Prairie Extension District 12	134,352	94,644	60,979	606	606	606	4,520	1,590	0
9448 Frontier Extension District # 11	148,388	104,531	67,350	(1,059)	(1,059)	(1,059)	3,713	2,314	0
9449 Southwind Extension District # 10	103,318	72,782	46,894	(133)	(133)	(133)	2,832	609	0
9451 Montgomery Co RWD # 12	25,890	18,238	11,751	271	271	271	959	154	0
9455 Coffey County Fire District # 1	93,775	66,059	42,562	(2,175)	(2,175)	(2,175)	580	(693)	0
9460 Liberal Housing Authority	206,039	145,144	93,516	(20,022)	(20,022)	(20,022)	(10,900)	(202)	0
9468 Salt Creek Township	37,446	26,379	16,996	(129)	(129)	(129)	885	(92)	0
9480 Clay Center Housing Authority	178,416	125,685	80,979	7,996	7,996	7,996	11,260	(483)	0
9482 RWD # 1 Washington	157,204	110,742	71,351	6,538	6,538	6,538	9,789	736	0
9484 Lakin Comanche Cemetery District	74,036	52,154	33,603	5,356	5,356	5,356	6,598	826	0
9486 Chisholm Creek Utility Authority	233,067	164,183	105,783	11,621	11,621	11,621	15,623	(828)	0
9490 City of Atlanta	30,587	21,547	13,883	1,468	1,468	1,468	2,024	(33)	0
9491 Chapman Housing Authority	34,781	24,501	15,786	1,206	1,206	1,206	1,639	(1,180)	0
9493 Downs Housing Authority	50,941	35,885	23,121	2,859	2,859	2,859	3,743	83	0
9494 Garfield Township	33,085	23,307	15,016	2,148	2,148	2,148	2,651	(12)	0
9495 Seneca Housing Authority	139,870	98,531	63,484	16,570	16,570	16,570	18,934	6,342	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
9497 Beck-Bookman Library	\$ 62,423	\$ 43,974	\$ 28,332	\$ 2,424	\$ 2,424	\$ 2,424	\$ 3,632	(\$ 167)	\$ 0
9499 Midway Extension District # 15	53,122	37,422	24,111	6,283	6,283	6,283	7,413	3,336	0
9510 Douglas County Conservation District	32,060	22,584	14,551	3,779	3,779	3,779	4,750	3,184	0
9515 Northeast Kansas Environmental Services	11,426	8,049	5,186	1,346	1,346	1,346	1,692	1,135	0
9516 Grant Township	41,547	29,268	18,857	4,897	4,897	4,897	6,155	4,122	0
9519 Williamsport Township	34,613	24,383	15,710	4,080	4,080	4,080	5,128	3,434	0
9520 Clay Center Public Utilities Commission	766,134	539,701	347,730	90,296	90,296	90,296	113,502	76,056	0
9521 Hill City Housing Authority	14,632	10,307	6,641	1,724	1,724	1,724	2,167	1,453	0
9522 Wellsville Fire District	9,115	6,421	4,137	1,074	1,074	1,074	1,350	907	0
Total Local Group	\$ 1,863,935,814	\$ 1,313,044,117	\$ 845,996,199	(\$ 39,694,331)	(\$ 39,694,331)	(\$ 39,694,330)	\$ 16,762,299	(\$ 4,312,406)	\$ 0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 916,211	\$ 630,924	\$ 389,953	\$ 11,721	\$ 11,721	\$ 11,721	\$ 38,966	\$ 2,748	\$ 0
S367 Kansas State University	2,048,764	1,410,825	871,984	(15,913)	(15,913)	(15,913)	56,716	22,834	0
S379 Emporia State University	666,823	459,190	283,810	(8,308)	(8,308)	(8,308)	13,228	(3,369)	0
S385 Pittsburg State University	1,294,843	891,658	551,104	(23,722)	(23,722)	(23,722)	21,207	518	0
S682 Staff Benefits University of Kansas	3,455,622	2,379,618	1,470,763	(5,645)	(5,645)	(5,645)	111,227	31,173	0
S683 University of Kansas Medical Center	3,619,662	2,492,580	1,540,581	(46,739)	(46,739)	(46,739)	83,455	34,366	0
S715 Wichita State University	2,181,393	1,502,156	928,433	(39,282)	(39,282)	(39,282)	36,773	2,849	0
Other state agencies	78,518,176	54,069,367	33,418,483	(1,907,828)	(1,907,828)	(1,907,828)	837,157	(228,173)	0
4 Atchison County	1,067,483	735,092	454,336	4,888	4,888	4,888	36,290	(4,595)	0
18 Cowley County	2,668,137	1,837,339	1,135,598	(20,610)	(20,610)	(20,610)	67,510	3,598	0
20 Dickinson County	2,030,839	1,398,481	864,355	(4,999)	(4,999)	(4,999)	59,228	(988)	0
22 Douglas County	13,725,846	9,451,924	5,841,921	(344,949)	(344,949)	(344,949)	120,237	(107,712)	0
25 Ellis County	5,453,319	3,755,277	2,321,012	(61,541)	(61,541)	(61,541)	117,418	(11,438)	0
28 Ford County	6,316,776	4,349,873	2,688,512	(106,321)	(106,321)	(106,321)	106,465	(16,558)	0
29 Franklin County	5,334,103	3,673,182	2,270,272	(151,403)	(151,403)	(151,403)	23,265	(79,310)	0
33 Gray County	1,095,289	754,240	466,171	(7,723)	(7,723)	(7,723)	28,225	1,092	0
37 Harvey County	2,331,431	1,605,475	992,291	(14,427)	(14,427)	(14,427)	61,427	1,114	0
41 Johnson County	98,342,190	67,720,625	41,855,873	(2,639,491)	(2,639,491)	(2,639,491)	819,973	(381,334)	0
42 Kearny County	2,201,238	1,515,821	936,879	(28,478)	(28,478)	(28,478)	45,247	(1,247)	0
45 Labette County	1,524,966	1,050,126	649,048	(26,385)	(26,385)	(26,385)	22,434	(14,857)	0
47 Leavenworth County	10,213,906	7,033,524	4,347,188	(73,404)	(73,404)	(73,404)	261,651	8,584	0
56 Miami County	6,113,088	4,209,609	2,601,820	(81,587)	(81,587)	(81,587)	122,289	(8,785)	0
61 Neosho County	1,388,352	956,050	590,903	(5,153)	(5,153)	(5,153)	34,154	(20,587)	0
71 Reno County	4,913,325	3,383,425	2,091,183	(134,401)	(134,401)	(134,401)	28,508	(61,164)	0
77 Russell County	1,112,276	765,938	473,401	(3,034)	(3,034)	(3,034)	31,983	(1,398)	0
80 Sedgwick County	72,317,706	49,799,585	30,779,473	(1,199,179)	(1,199,179)	(1,199,179)	1,237,937	(172,293)	0
81 Seward County	3,198,758	2,202,736	1,361,438	(28,833)	(28,833)	(28,833)	75,797	(2,793)	0
82 Shawnee County	12,838,653	8,840,983	5,464,318	(300,013)	(300,013)	(300,014)	129,047	(108,798)	0
88 Sumner County	2,277,379	1,568,254	969,286	20,829	20,829	20,829	88,899	2,146	0
97 City of Abilene	2,391,439	1,646,798	1,017,832	(31,066)	(31,066)	(31,066)	48,506	(3,568)	0
104 City of Arkansas City	5,172,941	3,562,202	2,201,679	(208,034)	(208,034)	(208,034)	(26,563)	(72,599)	0
107 City of Atchison	3,756,129	2,586,554	1,598,663	(113,496)	(113,496)	(113,496)	12,341	(49,363)	0
120 City of Chanute	3,798,096	2,615,454	1,616,525	(87,303)	(87,303)	(87,303)	40,442	(27,832)	0
126 City of Coffeyville	5,733,613	3,948,294	2,440,309	(91,310)	(91,310)	(91,310)	97,742	(27,814)	0
130 City of Dodge City	8,101,601	5,578,943	3,448,160	(57,337)	(57,337)	(57,337)	201,108	(22,219)	0
135 City of El Dorado	4,320,798	2,975,398	1,838,995	(124,620)	(124,620)	(124,620)	31,772	(5,255)	0
141 City of Erie	246,952	170,057	105,106	(3,010)	(3,010)	(3,010)	4,046	(4,924)	0
142 City of Eudora	1,121,587	772,350	477,364	(7,574)	(7,574)	(7,574)	28,311	(2,383)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
144 City of Fort Scott	\$ 2,946,407	\$ 2,028,961	\$ 1,254,034	(\$ 30,106)	(\$ 30,106)	(\$ 30,106)	\$ 66,541	(\$ 4,057)	\$ 0
147 City of Garden City	10,627,472	7,318,314	4,523,207	(150,663)	(150,663)	(150,663)	205,345	(15,340)	0
151 City of Girard	935,539	644,233	398,179	(12,273)	(12,273)	(12,273)	17,879	(5,453)	0
160 City of Hays	6,555,219	4,514,070	2,789,997	(118,676)	(118,676)	(118,676)	100,874	(28,415)	0
170 City of Hutchinson	21,295,846	14,664,795	9,063,823	(370,124)	(370,124)	(370,124)	337,948	(102,065)	0
177 City of Junction City	12,999,857	8,951,992	5,532,929	(73,161)	(73,161)	(73,161)	356,100	37,147	0
186 City of Lawrence	53,435,864	36,797,128	22,743,085	(751,338)	(751,338)	(751,338)	1,033,203	(94,867)	0
187 City of Leavenworth	13,498,675	9,295,489	5,745,234	(183,602)	(183,602)	(183,602)	264,768	(29,295)	0
188 City of Liberal	6,122,188	4,215,875	2,605,693	(88,670)	(88,670)	(88,670)	115,781	(12,783)	0
193 City of Marion	424,933	292,618	180,858	(9,879)	(9,879)	(9,879)	3,646	(6,313)	0
208 City of Newton	11,627,333	8,006,841	4,948,763	(143,067)	(143,067)	(143,067)	239,721	(28,100)	0
211 City of Olathe	49,143,326	33,841,190	20,916,118	(573,475)	(573,475)	(573,475)	1,061,519	(26,581)	0
214 City of Oswego	432,736	297,991	184,179	(6,213)	(6,213)	(6,213)	8,138	(1,275)	0
215 City of Ottawa	6,201,567	4,270,537	2,639,477	(70,758)	(70,758)	(70,758)	133,932	(8,812)	0
217 City of Paola	1,923,348	1,324,460	818,605	(26,251)	(26,251)	(26,251)	36,601	(8,443)	0
218 City of Parsons	4,233,574	2,915,333	1,801,871	(56,809)	(56,809)	(56,809)	76,917	(36,589)	0
221 City of Pittsburg	8,423,250	5,800,438	3,585,058	(115,850)	(115,850)	(115,850)	171,134	9,972	0
235 City of Topeka	84,485,961	58,178,917	35,958,460	(1,248,918)	(1,248,918)	(1,248,918)	1,553,911	(270,192)	0
246 City of Wellington	3,817,066	2,628,517	1,624,599	(82,706)	(82,706)	(82,706)	42,285	(38,040)	0
248 City of Winfield	6,518,229	4,488,598	2,774,253	(79,368)	(79,368)	(79,368)	142,535	14,505	0
297 Clark County	574,211	395,415	244,393	(11,142)	(11,142)	(11,142)	7,432	(5,703)	0
301 Pottawatomie County	2,939,606	2,024,278	1,251,139	(25,593)	(25,593)	(25,593)	70,444	(2,389)	0
304 City of Augusta	1,270,707	875,037	540,831	145,620	145,620	145,620	188,203	117,689	0
307 City of Bonner Springs	3,507,975	2,415,670	1,493,045	(16,687)	(16,687)	(16,687)	96,756	2,563	0
314 City of Herington	807,898	556,337	343,853	(18,529)	(18,529)	(18,529)	8,792	(5,299)	0
318 City of Manhattan	10,317,580	7,104,916	4,391,313	(90,413)	(90,413)	(90,413)	246,624	(8,944)	0
319 City of McPherson	5,591,093	3,850,151	2,379,651	(107,697)	(107,697)	(107,697)	70,390	(66,164)	0
322 City of Salina	23,809,559	16,395,794	10,133,696	(472,478)	(472,478)	(472,478)	331,942	(105,175)	0
366 City of Concordia	1,762,903	1,213,974	750,317	83,472	83,472	83,472	132,765	37,057	0
385 City of Baldwin City	1,149,224	791,381	489,126	3,762	3,762	3,762	39,791	2,978	0
393 City of Emporia	10,712,144	7,376,621	4,559,245	(209,907)	(209,907)	(209,907)	158,005	(21,059)	0
395 City of Gardner	3,525,711	2,427,883	1,500,594	(28,210)	(28,210)	(28,210)	85,245	(8,063)	0
404 City of Rossville	192,427	132,509	81,900	(2,477)	(2,477)	(2,477)	3,932	(241)	0
406 City of Spring Hill	1,304,249	898,135	555,107	(9,468)	(9,468)	(9,468)	34,395	5,387	0
459 City of Shawnee	23,228,652	15,995,768	9,886,454	(398,315)	(398,315)	(398,315)	380,428	(81,419)	0
480 City of Lenexa	25,276,636	17,406,056	10,758,106	(433,178)	(433,178)	(433,178)	413,279	(92,241)	0
676 City of Mission	3,731,318	2,569,469	1,588,103	(89,945)	(89,945)	(89,945)	30,892	(49,285)	0
769 City of Roeland Park	1,815,172	1,249,968	772,564	(50,796)	(50,796)	(50,796)	12,560	(10,580)	0
1069 City of Merriam	6,071,954	4,181,283	2,584,312	(307,877)	(307,877)	(307,877)	(101,557)	(158,849)	0
4087 City of Overbrook	97,758	67,318	41,607	(7,314)	(7,314)	(7,314)	(4,501)	(6,338)	0

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
June 30, 2015

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (7.00%)	Current Discount Rate (8.00%)	1% Increase (9.00%)	2016	2017	2018	2019	2020	Thereafter
4126 City of Derby	\$ 7,516,086	\$ 5,175,744	\$ 3,198,956	(\$ 107,448)	(\$ 107,448)	(\$ 107,448)	\$ 141,700	(\$ 22,163)	\$ 0
4182 City of Leawood	17,850,600	12,292,321	7,597,476	(285,950)	(285,950)	(285,950)	310,812	(54,676)	0
4254 City of Fairway	1,387,941	955,767	590,728	(27,719)	(27,719)	(27,719)	19,458	(5,107)	0
4279 City of Victoria	289,489	199,348	123,211	(440)	(440)	(440)	8,938	969	0
4476 Johnson Co Consolidated Fire Dist No 2	12,830,365	8,835,276	5,460,791	(219,802)	(219,802)	(219,802)	212,960	(34,185)	0
4583 City of Overland Park	9,824,308	6,765,238	4,181,369	564,612	564,612	564,612	846,554	308,399	0
4612 City of Westwood	849,981	585,316	361,765	(49,423)	(49,423)	(49,423)	(17,799)	(15,721)	0
4808 Johnson Co Park & Recreation Dist	2,433,512	1,675,771	1,035,738	(8,115)	(8,115)	(8,115)	72,700	12,890	0
4809 City of Edwardsville	3,863,293	2,660,350	1,644,274	(36,985)	(36,985)	(36,985)	96,114	22,348	0
4810 City of Goddard	965,602	664,935	410,974	(18,649)	(18,649)	(18,649)	11,770	(12,825)	0
5242 City of Lansing	1,973,983	1,359,328	840,156	(19,451)	(19,451)	(19,451)	45,805	(146)	0
5553 Riley County Law Enforcement Agency	15,692,732	10,806,365	6,679,056	(251,029)	(251,029)	(251,029)	270,584	(60,010)	0
5621 Shawnee Heights Fire District	1,423,465	980,230	605,847	(8,394)	(8,394)	(8,394)	38,262	2,377	0
5686 City of Park City	1,523,184	1,048,899	648,289	(40,368)	(40,368)	(40,368)	12,693	(7,636)	0
9085 Johnson Co Fire Dist 1	3,527,177	2,428,892	1,501,218	(85,685)	(85,685)	(85,685)	37,908	(9,095)	0
9238 Unified Government of Wyandotte County	146,479,081	100,868,760	62,343,640	(2,244,832)	(2,244,832)	(2,244,832)	2,567,815	(716,444)	0
9247 City of Burden	64,680	44,540	27,529	(2,921)	(2,921)	(2,921)	(880)	(2,072)	0
9290 City of Basehor	1,511,754	1,041,028	643,425	(1,937)	(1,937)	(1,937)	46,874	4,629	0
9316 City of Andover	4,308,566	2,966,975	1,833,789	(28,711)	(28,711)	(28,711)	114,735	13,827	0
9340 McPherson County Rural Fire Dist # 9	50,951	35,086	21,685	(1,044)	(1,044)	(1,044)	675	(254)	0
9364 Leavenworth Co Fire District # 1	892,782	614,789	379,981	(5,638)	(5,638)	(5,638)	24,449	4,573	0
9417 Northwest Consolidated Fire District	2,045,327	1,408,458	870,521	40,118	40,118	40,118	100,778	15,637	0
9455 Coffey County Fire District # 1	0	0	0	7	7	7	(85)	(372)	0
240 City of Wakefield	0	0	0	(2,671)	(2,671)	(2,671)	(2,189)	0	0
Total Kansas Police and Firemen Group	\$ 1,054,449,736	\$ 726,117,603	\$ 448,789,218	(\$ 17,047,234)	(\$ 17,047,234)	(\$ 17,047,235)	\$ 18,289,644	(\$ 2,996,458)	\$ 0
Judges Group:									
Total Judges Group	\$ 29,818,361	\$ 15,328,829	\$ 2,661,178	(\$ 2,366,524)	(\$ 2,366,524)	(\$ 2,366,522)	\$ 268,662	(\$ 821,501)	\$ 0
Total Pension Plan	\$ 11,862,179,643	\$ 8,978,950,317	\$ 6,532,076,018	(\$ 204,922,366)	(\$ 204,922,366)	(\$ 204,922,368)	\$ 85,342,938	(\$ 24,022,085)	\$ 0