

**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, 2023

(With Independent Auditors' Report Thereon)



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

Table of Contents

	Page
Independent Auditors' Report	3
Schedules of Employer and Nonemployer Allocations	6
Schedules of Pension Amounts by Employer and Nonemployer	38
Notes to Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer	83
Supplementary Information	
Supplemental Schedule of Employer Special Funding Allocations – State/School Group	95
Supplemental Schedule of Special Funding Amounts by Employer – State/School Group	96
Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by plan group):	105
State/School	105
Local	106
Kansas Police and Firemen (KP&F)	137



INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedules of employer and nonemployer allocations of the Kansas Public Employees Retirement System Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (KPERs), as of and for the year ended June 30, 2023, 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, 2023 (specified column totals), included in the accompanying schedules of pension amounts by employer and nonemployer of the KPERs, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for KPERs, as of and for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditors' Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules of employer and nonemployer allocations and the specified column totals in the schedules of pension amounts by employer and nonemployer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the schedules of employer and nonemployer allocations and the specified column totals included in the schedules of pension amounts by employer and nonemployer and the related disclosures.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of KPERs internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedules of employer and nonemployer allocations and specified column totals included in the schedules of pension amounts by employer and nonemployer.

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

Supplementary Information

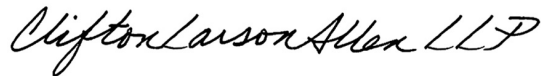
Our audit was conducted for the purpose of forming opinions on the Schedules of Employer and Nonemployer Allocations and Schedules of Pension Amounts by Employer and Nonemployer. The Supplemental Schedules of Employer Special Funding Allocations – State/School Group, Special Funding Amounts by Employer – State/School Group, and Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (by plan group), which are the responsibility of management, are presented for purposes of additional analysis and are not a required part of the schedules of employer and nonemployer allocations and schedules of pension amounts by employer and nonemployer. Such information has not been subjected to the auditing procedures applied in the audit of the schedules of employer and nonemployer allocations and schedules of pension amounts by employer and nonemployer, and accordingly, we do not express an opinion or provide any assurance on it.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of KPERS as of and for the year ended June 30, 2023, and our report thereon, dated October 31, 2023, expressed an unmodified opinion on those financial statements.

Restriction on Use

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



CliftonLarsonAllen LLP

Denver, Colorado
January 3, 2024

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
State/School Group:				
Special Funding Situation - Subtotal	\$ -	\$ 69,446,260	\$ 69,446,260	9.757517%
Employer - State of Kansas				
S175 Kansas Housing Resource Corporation	\$ 762,389	\$ -	\$ 762,389	0.107119%
S176 Kansas Development Finance Authority	117,705	-	117,705	0.016538
S246 Fort Hays State University	639,851	-	639,851	0.089902
S276 Dept of Transportation	14,057,046	-	14,057,046	1.975079
S367 Kansas State University	5,020,317	-	5,020,317	0.705377
S379 Emporia State University	563,487	-	563,487	0.079172
S385 Pittsburg State University	942,713	-	942,713	0.132455
S450 Kansas Lottery	626,163	-	626,163	0.087979
S561 Kansas Board of Regents	78,834	-	78,834	0.011077
S682 Staff Benefits University of Kansas	3,257,876	-	3,257,876	0.457746
S683 University of Kansas Medical Center	2,019,892	-	2,019,892	0.283804
S715 Wichita State University	1,342,057	-	1,342,057	0.188565
Other state agencies (less KPERS)	116,811,958	-	116,811,958	16.412611
State Subtotal	\$ 146,240,288	\$ -	\$ 146,240,288	20.547424%
Employer - Others				
4930 North Central Kansas Technical College	\$ 11,026	\$ -	\$ 11,026	0.001549%
4931 North West Kansas Technical College	3,768	-	3,768	0.000529
5045 Allen County Community College	-	-	-	-
5046 Coffeyville Community College	-	-	-	-
5047 Garden City Community College	12,710	-	12,710	0.001786
5048 Hutchinson Community College	79,632	-	79,632	0.011189
5049 Kansas City Kansas Community College	173,633	-	173,633	0.024396
5050 Neosho County Community College	12,445	-	12,445	0.001749
5107 Cowley County Community College	9,502	-	9,502	0.001335
5108 Barton County Community College	35,307	-	35,307	0.004961
5109 Butler County Community College	53,517	-	53,517	0.007519
5110 Colby Community College	14,708	-	14,708	0.002067
5111 Independence Community College	-	-	-	-
5112 Labette Community College	4,590	-	4,590	0.000645
5113 Pratt Community College	23,029	-	23,029	0.003236
5177 Cloud County Community College	53,687	-	53,687	0.007543
5178 Dodge City Community College	34,063	-	34,063	0.004786
5179 Fort Scott Community College	28,259	-	28,259	0.003971
5180 Highland Community College	3,900	-	3,900	0.000548
5404 Seward County Community College	13,406	-	13,406	0.001884
5406 Johnson County Community College	107,563	-	107,563	0.015113
5596 NW Kansas Education Service Center	58,206	-	58,206	0.008178
5600 SC Kansas Special Education Coop	91,048	-	91,048	0.012793
5604 ANW Special Education Coop	26,388	-	26,388	0.003708
5608 Tri County Special Education Coop	2,754	-	2,754	0.000387
5609 Keystone Learning Services	13,776	-	13,776	0.001936
5612 SE Kansas Education Service Center	84,113	-	84,113	0.011818
5624 Reno County Education Coop	25,118	-	25,118	0.003529
5626 High Plains Educational Coop	9,885	-	9,885	0.001389
5634 SW Kansas Coop District 613	62,575	-	62,575	0.008792
5638 East Central Kansas Coop in Education	19,158	-	19,158	0.002692

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5655 Brown Co Kansas Special Educ Coop	\$ -	\$ -	\$ -	-
5657 Doniphan County Education Coop	4,131	-	4,131	0.000580
5671 Marion County Special Education Coop	29,501	-	29,501	0.004145
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	-
5688 Sumner County Education Services	13,639	-	13,639	0.001916
9034 Three Lakes Educational Cooperative	73,201	-	73,201	0.010285
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	748	-	748	0.000105
9047 SW Plains Regional Service Center	7,144	-	7,144	0.001004
9053 SW Kansas Educational Consortium	-	-	-	-
9055 South Central Kansas Education Service	92,824	-	92,824	0.013042
9056 Smoky Hill Education Service Center	14,218	-	14,218	0.001998
9273 Nc Kansas Sp Ed Coop Interlocal 636	5,551	-	5,551	0.000780
9274 Southeast Kansas Interlocal 637	50,617	-	50,617	0.007112
9303 Wsu Campus of Applied Sciences and Technology	10,196	-	10,196	0.001433
9304 Manhattan Area Technical College	-	-	-	-
9305 Flint Hills Technical College	28,012	-	28,012	0.003936
9395 Salina Area Technical College	-	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	5,474	-	5,474	0.000769
9507 Butler Co Special Education Interlocal # 638	84,264	-	84,264	0.011839
4828 USD 202 Turner	4,053,735	-	4,053,735	0.569568
4829 USD 203 Piper	2,246,981	-	2,246,981	0.315711
4871 USD 205 Bluestem	528,579	-	528,579	0.074268
4882 USD 204 Bonner Springs	2,819,319	-	2,819,319	0.396127
4912 USD 206 Remington-Whitewater	485,997	-	485,997	0.068285
4977 USD 209 Moscow	203,499	-	203,499	0.028593
4978 USD 233 Olathe	29,701,427	-	29,701,427	4.173186
4979 USD 242 Weskan	102,980	-	102,980	0.014469
4980 USD 250 Pittsburg	2,724,769	-	2,724,769	0.382842
4981 USD 253 Emporia	4,927,937	-	4,927,937	0.692398
4982 USD 259 Wichita	54,571,125	-	54,571,125	7.667492
4983 USD 260 Derby	6,745,803	-	6,745,803	0.947816
4984 USD 262 Valley Center	3,299,848	-	3,299,848	0.463644
4985 USD 265 Goddard	6,771,271	-	6,771,271	0.951395
4986 USD 266 Maize	8,791,813	-	8,791,813	1.235290
4987 USD 268 Cheney	709,889	-	709,889	0.099743
4988 USD 290 Ottawa	2,535,874	-	2,535,874	0.356302
4990 USD 314 Brewster	167,394	-	167,394	0.023520
4991 USD 348 Baldwin City	1,025,018	-	1,025,018	0.144020
4992 USD 349 Stafford	325,715	-	325,715	0.045764
4993 USD 352 Goodland	794,621	-	794,621	0.111648
4994 USD 359 Argonia Public Schools	198,467	-	198,467	0.027886
4995 USD 363 Holcomb	945,490	-	945,490	0.132846
4996 USD 371 Montezuma	249,704	-	249,704	0.035085
4997 USD 373 Newton	3,694,115	-	3,694,115	0.519040
4998 USD 376 Sterling	435,858	-	435,858	0.061240
4999 USD 383 Manhattan-Ogden	7,512,087	-	7,512,087	1.055483
5000 USD 385 Andover	4,519,903	-	4,519,903	0.635067
5001 USD 386 Madison-Virgil	264,831	-	264,831	0.037210
5002 USD 390 Hamilton	106,164	-	106,164	0.014917
5004 USD 394 Rose Hill	1,407,230	-	1,407,230	0.197722
5005 USD 396 Douglass Public Schools	618,952	-	618,952	0.086966
5006 USD 398 Peabody-Burns	230,834	-	230,834	0.032433

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Schedules of Employer and Nonemployer Allocations
As of and for the year ended June 30, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5007 USD 399 Paradise	\$ 148,485	\$ -	\$ 148,485	0.020863%
5008 USD 404 Riverton	706,292	-	706,292	0.099237
5010 USD 409 Atchison Public Schools	1,646,501	-	1,646,501	0.231341
5011 USD 420 Osage City	612,739	-	612,739	0.086093
5012 USD 421 Lyndon	401,009	-	401,009	0.056344
5013 USD 443 Dodge City	7,658,423	-	7,658,423	1.076043
5014 USD 446 Independence	1,658,615	-	1,658,615	0.233043
5015 USD 448 Inman	421,646	-	421,646	0.059243
5016 USD 449 Easton	612,351	-	612,351	0.086038
5017 USD 453 Leavenworth	3,653,466	-	3,653,466	0.513329
5018 USD 456 Marais Des Cygnes Valley	268,447	-	268,447	0.037718
5019 USD 470 Arkansas City	2,987,626	-	2,987,626	0.419775
5020 USD 475 Geary Co	7,784,014	-	7,784,014	1.093690
5021 USD 477 Ingalls	279,454	-	279,454	0.039265
5022 USD 480 Liberal	5,099,765	-	5,099,765	0.716540
5024 USD 215 Lakin	611,706	-	611,706	0.085947
5025 USD 234 Fort Scott	2,006,999	-	2,006,999	0.281993
5026 USD 251 North Lyon	400,189	-	400,189	0.056228
5027 USD 261 Haysville	5,999,612	-	5,999,612	0.842973
5028 USD 267 Renwick	1,301,640	-	1,301,640	0.182886
5029 USD 288 Central Heights	488,418	-	488,418	0.068625
5031 USD 305 Salina	9,714,019	-	9,714,019	1.364864
5032 USD 361 Chaparral Schools	870,188	-	870,188	0.122265
5033 USD 378 Riley Co	569,264	-	569,264	0.079984
5034 USD 403 Otis-Bison	240,866	-	240,866	0.033843
5035 USD 413 Chanute	1,557,606	-	1,557,606	0.218851
5036 USD 415 Hiawatha	838,404	-	838,404	0.117800
5037 USD 418 McPherson	2,909,653	-	2,909,653	0.408820
5038 USD 422 Kiowa County	365,813	-	365,813	0.051398
5039 USD 439 Sedgwick Public Schools	419,595	-	419,595	0.058955
5040 USD 445 Coffeyville	1,483,004	-	1,483,004	0.208369
5041 USD 457 Garden City	7,457,590	-	7,457,590	1.047825
5042 USD 458 Basehor-Linwood	2,649,129	-	2,649,129	0.372215
5043 USD 465 Winfield	3,409,537	-	3,409,537	0.479056
5056 USD 223 Barnes	361,820	-	361,820	0.050837
5057 USD 258 Humboldt	668,696	-	668,696	0.093955
5058 USD 273 Beloit	1,305,603	-	1,305,603	0.183443
5059 USD 284 Chase County	402,659	-	402,659	0.056575
5060 USD 285 Cedar Vale	186,351	-	186,351	0.026183
5061 USD 286 Chautauqua County	388,024	-	388,024	0.054519
5062 USD 287 West Franklin	627,948	-	627,948	0.088230
5063 USD 327 Ellsworth	533,967	-	533,967	0.075025
5064 USD 338 Valley Falls	357,514	-	357,514	0.050232
5065 USD 342 McLouth	428,638	-	428,638	0.060226
5066 USD 380 Vermillion	509,741	-	509,741	0.071621
5067 USD 389 Eureka	784,980	-	784,980	0.110293
5068 USD 417 Council Grove	745,887	-	745,887	0.104801
5069 USD 440 Halstead	693,217	-	693,217	0.097400
5070 USD 464 Tonganoxie	1,638,004	-	1,638,004	0.230147
5072 USD 482 Dighton	223,050	-	223,050	0.031340
5073 USD 487 Herington	442,348	-	442,348	0.062152
5076 USD 217 Rolla	180,194	-	180,194	0.025318

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5077 USD 218 Elkhart	\$ 452,897	\$ -	\$ 452,897	0.063634%
5078 USD 226 Meade	403,487	-	403,487	0.056692
5079 USD 235 Uniontown	469,612	-	469,612	0.065983
5080 USD 252 Southern Lyon County	649,302	-	649,302	0.091230
5081 USD 254 Barber County North	484,445	-	484,445	0.068067
5082 USD 269 Palco	112,724	-	112,724	0.015838
5083 USD 270 Plainville	376,088	-	376,088	0.052842
5087 USD 281 Graham County	362,284	-	362,284	0.050903
5088 USD 289 Wellsville	668,026	-	668,026	0.093861
5089 USD 298 Lincoln	287,516	-	287,516	0.040397
5090 USD 303 Ness City	275,133	-	275,133	0.038657
5092 USD 321 Kaw Valley	1,294,943	-	1,294,943	0.181945
5093 USD 322 Onaga-Havensville-Wheaton	273,740	-	273,740	0.038462
5095 USD 329 Mill Creek Valley	452,077	-	452,077	0.063519
5096 USD 346 Jayhawk	601,217	-	601,217	0.084474
5098 USD 360 Caldwell	288,274	-	288,274	0.040504
5099 USD 365 Garnett	924,208	-	924,208	0.129855
5100 USD 367 Osawatomie	1,017,943	-	1,017,943	0.143026
5101 USD 372 Silver Lake	720,091	-	720,091	0.101176
5102 USD 379 Clay Center	1,561,876	-	1,561,876	0.219451
5103 USD 382 Pratt	935,718	-	935,718	0.131473
5104 USD 419 Canton-Galva	299,231	-	299,231	0.042043
5105 USD 459 Bucklin	268,934	-	268,934	0.037786
5106 USD 483 Kismet-Plains	735,667	-	735,667	0.103365
5116 USD 210 Hugoton	999,085	-	999,085	0.140376
5117 USD 212 Northern Valley	166,678	-	166,678	0.023419
5118 USD 214 Ulysses	1,365,863	-	1,365,863	0.191910
5119 USD 219 Minneola	309,098	-	309,098	0.043430
5120 USD 231 Gardner Edgerton	6,222,540	-	6,222,540	0.874295
5122 USD 255 South Barber County	254,856	-	254,856	0.035808
5123 USD 256 Marmaton Valley	260,861	-	260,861	0.036652
5125 USD 320 Wamego	1,823,995	-	1,823,995	0.256280
5127 USD 332 Cunningham	229,056	-	229,056	0.032183
5128 USD 335 North Jackson	363,949	-	363,949	0.051136
5129 USD 337 Royal Valley	852,433	-	852,433	0.119771
5130 USD 343 Perry	696,948	-	696,948	0.097924
5131 USD 364 Marysville	822,641	-	822,641	0.115585
5132 USD 368 Paola	3,173,536	-	3,173,536	0.445896
5133 USD 381 Spearville-Windhorst	311,482	-	311,482	0.043765
5134 USD 393 Solomon	336,620	-	336,620	0.047297
5135 USD 402 Augusta	1,548,608	-	1,548,608	0.217586
5137 USD 432 Victoria	238,462	-	238,462	0.033505
5138 USD 454 Burlingame Public Schools	256,012	-	256,012	0.035971
5140 USD 463 Udall	352,680	-	352,680	0.049553
5141 USD 467 Wichita County Schools	389,576	-	389,576	0.054737
5142 USD 474 Haviland	103,302	-	103,302	0.014514
5143 USD 211 Norton	581,171	-	581,171	0.081657
5144 USD 216 Deerfield	271,410	-	271,410	0.038134
5145 USD 227 Jetmore	271,467	-	271,467	0.038142
5147 USD 232 De Soto	6,832,862	-	6,832,862	0.960048
5148 USD 239 North Ottawa County	598,972	-	598,972	0.084158
5149 USD 244 Burlington	1,184,985	-	1,184,985	0.166496

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As of and for the year ended June 30, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5150 USD 257 Iola	\$ 1,047,376	\$ -	\$ 1,047,376	0.147161%
5151 USD 274 Oakley	401,055	-	401,055	0.056350
5152 USD 282 West Elk	739,422	-	739,422	0.103892
5153 USD 283 Elk Valley	138,056	-	138,056	0.019397
5154 USD 299 Sylvan Grove	232,697	-	232,697	0.032695
5155 USD 311 Pretty Prairie	286,091	-	286,091	0.040197
5156 USD 315 Colby	792,426	-	792,426	0.111339
5157 USD 326 Logan	150,444	-	150,444	0.021138
5158 USD 331 Kingman-Norwich	848,376	-	848,376	0.119201
5159 USD 333 Concordia	1,384,249	-	1,384,249	0.194493
5160 USD 347 Kinsley-Offerle	342,543	-	342,543	0.048129
5161 USD 356 Conway Springs	420,579	-	420,579	0.059093
5162 USD 377 Atchison Co Community	433,650	-	433,650	0.060930
5163 USD 395 LaCrosse	377,290	-	377,290	0.053011
5164 USD 412 Hoxie Community Schools	402,147	-	402,147	0.056503
5166 USD 429 Troy	259,222	-	259,222	0.036422
5167 USD 430 South Brown County	599,371	-	599,371	0.084214
5168 USD 431 Hoisington	685,435	-	685,435	0.096307
5171 USD 444 Little River	284,283	-	284,283	0.039943
5172 USD 447 Cherryvale	755,712	-	755,712	0.106181
5173 USD 452 Stanton Co	361,981	-	361,981	0.050860
5174 USD 460 Hesston	670,847	-	670,847	0.094257
5175 USD 462 Central	306,120	-	306,120	0.043011
5176 USD 469 Lansing	2,496,692	-	2,496,692	0.350797
5185 USD 229 Blue Valley	21,976,456	-	21,976,456	3.087792
5186 USD 237 Smith Center	401,351	-	401,351	0.056392
5187 USD 240 Twin Valley	536,570	-	536,570	0.075391
5188 USD 271 Stockton	313,851	-	313,851	0.044097
5189 USD 291 Grinnell	113,449	-	113,449	0.015940
5190 USD 297 St Francis Schools	282,399	-	282,399	0.039678
5191 USD 309 Nickerson	1,032,686	-	1,032,686	0.145097
5192 USD 310 Fairfield	328,329	-	328,329	0.046132
5193 USD 313 Buhler	1,675,877	-	1,675,877	0.235468
5195 USD 323 Rock Creek	975,325	-	975,325	0.137038
5196 USD 341 Oskaloosa	590,790	-	590,790	0.083009
5197 USD 351 Macksville	294,461	-	294,461	0.041373
5198 USD 353 Wellington	1,476,201	-	1,476,201	0.207413
5199 USD 355 Ellinwood	443,730	-	443,730	0.062346
5200 USD 362 Prairie View	1,063,198	-	1,063,198	0.149384
5201 USD 369 Burrton	212,561	-	212,561	0.029866
5202 USD 392 Osborne County	288,226	-	288,226	0.040497
5203 USD 400 Smoky Valley	793,995	-	793,995	0.111560
5204 USD 405 Lyons	1,142,451	-	1,142,451	0.160520
5205 USD 408 Marion	536,196	-	536,196	0.075338
5206 USD 410 Durham Hillsboro Lehigh	529,940	-	529,940	0.074459
5207 USD 416 Louisburg	1,148,563	-	1,148,563	0.161378
5208 USD 423 Moundridge	372,717	-	372,717	0.052368
5210 USD 428 Great Bend	3,718,992	-	3,718,992	0.522535
5212 USD 434 Santa Fe Trail	930,576	-	930,576	0.130750
5213 USD 436 Caney Valley	735,128	-	735,128	0.103289
5214 USD 450 Shawnee Heights	3,612,609	-	3,612,609	0.507588
5215 USD 466 Scott Co	807,078	-	807,078	0.113398

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5216 USD 473 Chapman	\$ 984,386	\$ -	\$ 984,386	0.138311%
5217 USD 476 Copeland	125,073	-	125,073	0.017573
5218 USD 481 Rural Vista	318,260	-	318,260	0.044717
5219 USD 241 Wallace County Schools	219,322	-	219,322	0.030816
5220 USD 243 Lebo-Waverly	442,383	-	442,383	0.062157
5222 USD 307 Ell-Saline	381,216	-	381,216	0.053563
5223 USD 339 Jefferson County North	428,911	-	428,911	0.060264
5226 USD 272 Waconda	275,717	-	275,717	0.038739
5227 USD 275 Triplains	100,358	-	100,358	0.014101
5228 USD 292 Wheatland	203,936	-	203,936	0.028654
5229 USD 294 Oberlin	358,267	-	358,267	0.050338
5230 USD 312 Haven	735,897	-	735,897	0.103397
5231 USD 336 Holton	1,456,788	-	1,456,788	0.204685
5233 USD 437 Auburn-Washburn	6,286,205	-	6,286,205	0.883241
5235 USD 479 Crest	238,518	-	238,518	0.033513
5236 USD 330 Mission Valley	578,698	-	578,698	0.081310
5237 USD 334 Southern Cloud County	244,672	-	244,672	0.034378
5238 USD 387 Altoona-Midway	201,371	-	201,371	0.028294
5239 USD 401 Chase Raymond	171,148	-	171,148	0.024047
5240 USD 494 Syracuse	480,937	-	480,937	0.067574
5241 USD 300 Comanche County	270,315	-	270,315	0.037980
5250 USD 306 SE of Saline	625,922	-	625,922	0.087945
5251 USD 384 Blue Valley	229,155	-	229,155	0.032197
5267 USD 397 Centre	283,774	-	283,774	0.039872
5268 USD 220 Ashland	213,451	-	213,451	0.029991
5270 USD 224 Clifton-Clyde	357,922	-	357,922	0.050290
5271 USD 225 Fowler	83,317	-	83,317	0.011706
5272 USD 230 Spring Hill	4,010,562	-	4,010,562	0.563502
5274 USD 249 Frontenac	840,186	-	840,186	0.118050
5275 USD 263 Mulvane	1,971,399	-	1,971,399	0.276991
5276 USD 264 Clearwater	903,209	-	903,209	0.126905
5278 USD 293 Quinter	318,691	-	318,691	0.044778
5280 USD 308 Hutchinson	4,995,571	-	4,995,571	0.701901
5281 USD 316 Golden Plains	253,057	-	253,057	0.035556
5283 USD 325 Phillipsburg	490,444	-	490,444	0.068910
5284 USD 340 Jefferson West	746,680	-	746,680	0.104912
5285 USD 344 Pleasanton	378,553	-	378,553	0.053188
5286 USD 350 St John-Hudson	344,662	-	344,662	0.048427
5287 USD 357 Belle Plaine	573,622	-	573,622	0.080597
5288 USD 358 Oxford	360,610	-	360,610	0.050667
5289 USD 366 Woodson	411,172	-	411,172	0.057772
5291 USD 374 Sublette	537,443	-	537,443	0.075513
5292 USD 375 Circle	1,614,378	-	1,614,378	0.226827
5293 USD 388 Ellis	364,736	-	364,736	0.051247
5294 USD 407 Russell County	885,250	-	885,250	0.124382
5295 USD 411 Goessel	290,227	-	290,227	0.040778
5296 USD 435 Abilene	1,155,508	-	1,155,508	0.162354
5297 USD 461 Neodesha	731,587	-	731,587	0.102791
5298 USD 468 Healy	72,192	-	72,192	0.010143
5299 USD 471 Dexter	241,736	-	241,736	0.033965
5300 USD 484 Fredonia	622,764	-	622,764	0.087501
5302 USD 489 Hays	4,005,799	-	4,005,799	0.562833

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5303 USD 490 El Dorado	\$ 1,570,580	\$ -	\$ 1,570,580	0.220674%
5304 USD 491 Eudora	1,426,641	-	1,426,641	0.200450
5305 USD 492 Flinthills	303,771	-	303,771	0.042681
5306 USD 495 Fort Larned	1,125,387	-	1,125,387	0.158122
5307 USD 496 Pawnee Heights	186,955	-	186,955	0.026268
5308 USD 497 Lawrence	9,769,389	-	9,769,389	1.372644
5309 USD 499 Galena	767,962	-	767,962	0.107902
5310 USD 502 Lewis	122,791	-	122,791	0.017253
5312 USD 345 Seaman	3,961,176	-	3,961,176	0.556563
5313 USD 438 Skyline	340,849	-	340,849	0.047891
5314 USD 501 Topeka Public Schools	16,990,727	-	16,990,727	2.387275
5316 USD 208 Trego County	403,657	-	403,657	0.056716
5317 USD 246 Arma	510,322	-	510,322	0.071703
5318 USD 247 Cherokee	537,199	-	537,199	0.075479
5319 USD 248 Girard	833,706	-	833,706	0.117140
5320 USD 426 Pike Valley	224,938	-	224,938	0.031605
5321 USD 498 Valley Heights	405,652	-	405,652	0.056996
5322 USD 504 Oswego	462,658	-	462,658	0.065006
5324 USD 500 Kansas City	27,775,027	-	27,775,027	3.902518
5329 USD 245 Leroy-Gridley	198,207	-	198,207	0.027849
5330 USD 493 Columbus	885,350	-	885,350	0.124396
5331 USD 503 Parsons	1,259,989	-	1,259,989	0.177034
5332 USD 506 Labette County	1,262,902	-	1,262,902	0.177444
5333 USD 505 Chetopa	405,802	-	405,802	0.057017
5337 USD 207 Fort Leavenworth	1,706,850	-	1,706,850	0.239820
5366 USD 508 Baxter Springs	888,419	-	888,419	0.124827
5367 USD 507 Satanta	337,214	-	337,214	0.047380
5368 USD 101 Erie-St Paul	451,191	-	451,191	0.063394
5405 USD 511 Attica	168,789	-	168,789	0.023716
5409 USD 200 Greeley Co	241,509	-	241,509	0.033933
5410 USD 509 South Haven	222,970	-	222,970	0.031328
5430 USD 512 Shawnee Mission	22,233,131	-	22,233,131	3.123856
5436 USD 102 Cimarron-Ensign	623,132	-	623,132	0.087553
5590 USD 103 Cheylin	160,624	-	160,624	0.022568
5696 Kansas State H S Activities Assoc	273,619	-	273,619	0.038445
9291 USD 105 Rawlins County	381,597	-	381,597	0.053616
9302 USD 106 Western Plains	200,374	-	200,374	0.028153
9332 USD 107 Rock Hills	325,524	-	325,524	0.045738
9333 USD 108 Washington County	385,882	-	385,882	0.054218
9335 USD 109 Republic County	488,734	-	488,734	0.068669
9389 USD 110 Thunder Ridge	241,074	-	241,074	0.033872
9410 USD 111 Doniphan West	372,370	-	372,370	0.052320
9444 USD 114 Riverside	561,904	-	561,904	0.078950
9445 USD 112 Central Plains	506,782	-	506,782	0.071205
9446 USD 113 Prairie Hills	948,107	-	948,107	0.133213
9461 USD 115 Nemaha Central Schools	767,118	-	767,118	0.107784
Other Employers Subtotal	\$ 496,034,079	\$ -	\$ 496,034,079	69.695059%
Special Funding Situation - State of Kansas Subtotal	\$ -	\$ 69,446,260	\$ 69,446,260	9.757517%
State Subtotal	\$ 146,240,288	\$ -	\$ 146,240,288	20.547424%

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
Total State/School	\$ 642,274,367	\$ 69,446,260	\$ 711,720,627	100.000000%
Local Group				
2 Allen County	\$ 445,878	\$ -	\$ 445,878	0.237104%
3 Anderson County	302,315	-	302,315	0.160762
4 Atchison County	485,863	-	485,863	0.258367
5 Barber County	208,035	-	208,035	0.110627
6 Barton County	794,617	-	794,617	0.422553
7 Bourbon County	418,030	-	418,030	0.222296
8 Brown County	331,310	-	331,310	0.176181
9 Butler County	1,802,608	-	1,802,608	0.958572
10 Chase County	317,177	-	317,177	0.168665
11 Chautauqua County	147,132	-	147,132	0.078240
12 Cherokee County	360,069	-	360,069	0.191474
13 Cheyenne County	171,412	-	171,412	0.091152
14 Clay County	389,363	-	389,363	0.207051
15 Cloud County	374,822	-	374,822	0.199319
16 Coffey County	710,751	-	710,751	0.377956
17 Comanche County	121,294	-	121,294	0.064500
18 Cowley County	596,336	-	596,336	0.317113
19 Crawford County	1,366,231	-	1,366,231	0.726520
20 Dickinson County	567,133	-	567,133	0.301584
21 Doniphan County	235,183	-	235,183	0.125063
22 Douglas County	2,199,086	-	2,199,086	1.169407
23 Edwards County	145,772	-	145,772	0.077517
24 Elk County	167,132	-	167,132	0.088876
25 Ellis County	632,980	-	632,980	0.336600
26 Ellsworth County	278,491	-	278,491	0.148093
27 Finney County	1,238,245	-	1,238,245	0.658461
28 Ford County	797,666	-	797,666	0.424175
29 Franklin County	638,074	-	638,074	0.339308
30 Geary County	797,095	-	797,095	0.423871
31 Gove County	173,376	-	173,376	0.092196
32 Graham County	213,628	-	213,628	0.113601
33 Gray County	195,178	-	195,178	0.103790
34 Greenwood County	268,837	-	268,837	0.142959
35 Hamilton County	148,764	-	148,764	0.079108
36 Harper County	302,415	-	302,415	0.160815
37 Harvey County	661,512	-	661,512	0.351772
38 Jackson County	488,893	-	488,893	0.259978
39 Jefferson County	573,753	-	573,753	0.305104
40 Jewell County	230,632	-	230,632	0.122643
41 Johnson County	16,382,134	-	16,382,134	8.711523
42 Kearny County	192,109	-	192,109	0.102158
43 Kingman County	278,067	-	278,067	0.147868
44 Kiowa County	247,729	-	247,729	0.131735
45 Labette County	384,510	-	384,510	0.204471
46 Lane County	136,101	-	136,101	0.072374
47 Leavenworth County	1,422,774	-	1,422,774	0.756588
48 Lincoln County	225,832	-	225,832	0.120091
49 Linn County	506,082	-	506,082	0.269119

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
50 Logan County	\$ 138,137	\$ -	\$ 138,137	0.073457%
51 Lyon County	1,096,182	-	1,096,182	0.582916
52 McPherson County	791,287	-	791,287	0.420782
53 Marion County	441,060	-	441,060	0.234542
54 Marshall County	382,450	-	382,450	0.203375
55 Meade County	296,274	-	296,274	0.157550
56 Miami County	764,764	-	764,764	0.406678
57 Mitchell County	364,936	-	364,936	0.194062
58 Montgomery County	777,158	-	777,158	0.413269
59 Morris County	223,872	-	223,872	0.119048
60 Nemaha County	361,840	-	361,840	0.192416
61 Neosho County	299,169	-	299,169	0.159089
62 Ness County	165,523	-	165,523	0.088020
63 Norton County	250,665	-	250,665	0.133296
64 Osage County	438,404	-	438,404	0.233130
65 Osborne County	185,917	-	185,917	0.098865
66 Ottawa County	229,570	-	229,570	0.122078
67 Pawnee County	329,798	-	329,798	0.175377
68 Phillips County	323,575	-	323,575	0.172067
69 Pratt County	465,062	-	465,062	0.247306
70 Rawlins County	177,361	-	177,361	0.094315
71 Reno County	1,428,299	-	1,428,299	0.759526
72 Republic County	202,934	-	202,934	0.107914
73 Rice County	296,942	-	296,942	0.157905
74 Riley County	1,317,331	-	1,317,331	0.700517
75 Rooks County	275,635	-	275,635	0.146574
76 Rush County	198,735	-	198,735	0.105681
77 Russell County	309,169	-	309,169	0.164407
78 Saline County	1,566,508	-	1,566,508	0.833021
79 Scott County	187,213	-	187,213	0.099554
80 Sedgwick County	10,064,570	-	10,064,570	5.352033
81 Seward County	764,221	-	764,221	0.406390
82 Shawnee County	4,478,406	-	4,478,406	2.381480
83 Sheridan County	147,847	-	147,847	0.078621
84 Sherman County	322,189	-	322,189	0.171330
85 Smith County	264,418	-	264,418	0.140609
86 Stanton County	212,555	-	212,555	0.113030
87 Stevens County	256,483	-	256,483	0.136390
88 Sumner County	593,760	-	593,760	0.315744
89 Thomas County	328,152	-	328,152	0.174501
90 Wabaunsee County	271,267	-	271,267	0.144252
91 Wallace County	125,044	-	125,044	0.066495
92 Washington County	280,737	-	280,737	0.149287
93 Wichita County	153,662	-	153,662	0.081713
94 Wilson County	251,979	-	251,979	0.133995
95 Woodson County	212,484	-	212,484	0.112993
97 City of Abilene	170,665	-	170,665	0.090754
99 City of Alma	34,302	-	34,302	0.018241
100 City of Almena	7,673	-	7,673	0.004080
102 City of Altoona	7,296	-	7,296	0.003880
103 City of Anthony	132,965	-	132,965	0.070707
104 City of Arkansas City	294,627	-	294,627	0.156674

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
105 City of Arma	\$ 47,329	\$ -	\$ 47,329	0.025168%
106 City of Ashland	34,565	-	34,565	0.018381
107 City of Atchison	245,023	-	245,023	0.130296
108 City of Attica	28,199	-	28,199	0.014995
109 City of Axtell	11,143	-	11,143	0.005926
110 City of Belle Plaine	50,607	-	50,607	0.026911
111 City of Bucklin	15,125	-	15,125	0.008043
112 City of Buhler	47,445	-	47,445	0.025230
113 City of Burlingame	43,393	-	43,393	0.023075
114 City of Burlington	179,108	-	179,108	0.095244
116 City of Burrton	28,128	-	28,128	0.014958
117 City of Caney	111,278	-	111,278	0.059174
118 City of Cawker City	17,420	-	17,420	0.009263
119 City of Cedar Vale	16,194	-	16,194	0.008611
120 City of Chanute	762,080	-	762,080	0.405251
122 City of Cherryvale	82,313	-	82,313	0.043772
123 City of Chetopa	54,880	-	54,880	0.029184
124 City of Cimarron	74,056	-	74,056	0.039381
125 City of Clay Center	151,091	-	151,091	0.080346
126 City of Coffeyville	512,395	-	512,395	0.272476
127 City of Colby	315,587	-	315,587	0.167820
128 City of Colony	8,512	-	8,512	0.004526
129 City of Council Grove	90,072	-	90,072	0.047898
130 City of Dodge City	633,386	-	633,386	0.336815
133 City of Edna	12,174	-	12,174	0.006474
134 City of Effingham	13,027	-	13,027	0.006927
135 City of El Dorado	386,484	-	386,484	0.205520
137 City of Ellinwood	104,017	-	104,017	0.055313
138 City of Ellis	79,146	-	79,146	0.042087
139 City of Ellsworth	126,475	-	126,475	0.067256
140 City of Enterprise	18,465	-	18,465	0.009819
141 City of Erie	47,154	-	47,154	0.025075
142 City of Eudora	198,315	-	198,315	0.105458
143 City of Florence	16,012	-	16,012	0.008515
144 City of Fort Scott	208,797	-	208,797	0.111032
145 City of Fredonia	131,571	-	131,571	0.069965
146 City of Frontenac	111,480	-	111,480	0.059282
147 City of Garden City	1,280,012	-	1,280,012	0.680672
148 City of Garnett	213,217	-	213,217	0.113382
149 City of Gas	13,634	-	13,634	0.007250
150 City of Geneseo	3,637	-	3,637	0.001934
151 City of Girard	82,636	-	82,636	0.043943
152 City of Glasco	16,575	-	16,575	0.008814
153 City of Goodland	205,570	-	205,570	0.109316
155 City of Greensburg	61,078	-	61,078	0.032479
156 City of Grenola	3,400	-	3,400	0.001808
158 City of Hanover	10,389	-	10,389	0.005525
159 City of Harper	54,502	-	54,502	0.028983
160 City of Hays	657,454	-	657,454	0.349614
162 City of Hesston	199,308	-	199,308	0.105986
163 City of Hillsboro	138,596	-	138,596	0.073701
164 City of Hoisington	139,115	-	139,115	0.073977

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
165 City of Holton	\$ 223,641	\$ -	\$ 223,641	0.118926%
166 City of Holyrood	13,109	-	13,109	0.006971
167 City of Horton	80,462	-	80,462	0.042787
168 City of Hugoton	165,869	-	165,869	0.088204
169 City of Humboldt	88,555	-	88,555	0.047091
170 City of Hutchinson	925,064	-	925,064	0.491921
172 City of Iola	642,157	-	642,157	0.341480
173 City of Jamestown	8,453	-	8,453	0.004495
174 City of Jetmore	38,121	-	38,121	0.020272
176 City of Johnson City	49,697	-	49,697	0.026427
177 City of Junction City	394,142	-	394,142	0.209593
179 City of Kingman	203,947	-	203,947	0.108453
180 City of Kinsley	45,721	-	45,721	0.024313
182 City of La Crosse	50,288	-	50,288	0.026742
184 City of Lakin	68,160	-	68,160	0.036245
185 City of Larned	197,336	-	197,336	0.104937
186 City of Lawrence	3,312,983	-	3,312,983	1.761744
187 City of Leavenworth	597,808	-	597,808	0.317896
188 City of Liberal	703,383	-	703,383	0.374038
189 City of Lindsborg	201,179	-	201,179	0.106981
190 City of Lucas	12,945	-	12,945	0.006884
191 City of Lyons	114,006	-	114,006	0.060625
192 City of Madison	16,991	-	16,991	0.009035
193 City of Marion	69,942	-	69,942	0.037193
194 City of Marysville	154,354	-	154,354	0.082081
195 City of Mayetta	11,529	-	11,529	0.006131
196 City of McCune	6,854	-	6,854	0.003645
197 City of Meade	57,920	-	57,920	0.030800
198 City of Miltonvale	10,897	-	10,897	0.005795
199 City of Minneapolis	106,350	-	106,350	0.056554
200 City of Minneola	11,608	-	11,608	0.006173
201 City of Montezuma	35,816	-	35,816	0.019046
202 City of Moran	23,049	-	23,049	0.012257
203 City of Morrill	6,165	-	6,165	0.003278
205 City of Mulvane	425,449	-	425,449	0.226241
206 City of Natoma	4,767	-	4,767	0.002535
207 City of Neodesha	233,927	-	233,927	0.124395
208 City of Newton	674,437	-	674,437	0.358645
209 City of Norton	156,688	-	156,688	0.083322
210 City of Oberlin	91,414	-	91,414	0.048611
211 City of Olathe	4,330,651	-	4,330,651	2.302909
212 City of Osage City	125,051	-	125,051	0.066498
213 City of Osawatomie	239,265	-	239,265	0.127234
214 City of Oswego	43,615	-	43,615	0.023193
215 City of Ottawa	588,405	-	588,405	0.312896
216 City of Oxford	35,047	-	35,047	0.018637
217 City of Paola	154,948	-	154,948	0.082397
218 City of Parsons	321,550	-	321,550	0.170991
219 City of Peabody	19,821	-	19,821	0.010540

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
220 City of Phillipsburg	\$ 94,343	\$ -	\$ 94,343	0.050169%
221 City of Pittsburg	639,731	-	639,731	0.340190
222 City of Pratt	448,788	-	448,788	0.238652
224 City of Riley	19,733	-	19,733	0.010493
225 City of Russell	378,935	-	378,935	0.201506
226 City of Sabetha	162,187	-	162,187	0.086246
228 City of Sedan	29,881	-	29,881	0.015890
229 City of Seneca	82,780	-	82,780	0.044020
230 City of Sharon Springs	25,825	-	25,825	0.013733
231 City of Solomon	27,104	-	27,104	0.014413
232 City of Stafford	49,033	-	49,033	0.026074
233 City of St John	67,101	-	67,101	0.035682
234 City of St Marys	98,822	-	98,822	0.052551
235 City of Topeka	2,745,817	-	2,745,817	1.460142
237 City of Ulysses	193,313	-	193,313	0.102798
239 City of Wakeeney	62,796	-	62,796	0.033393
240 City of Wakefield	7,646	-	7,646	0.004066
242 City of Wamego	175,283	-	175,283	0.093210
243 City of Washington	46,644	-	46,644	0.024804
244 City of Waterville	38,845	-	38,845	0.020657
245 City of Waverly	11,663	-	11,663	0.006202
246 City of Wellington	389,702	-	389,702	0.207232
247 City of Wilson	14,083	-	14,083	0.007489
248 City of Winfield	659,196	-	659,196	0.350540
249 City of Yates Center	44,290	-	44,290	0.023552
252 Mission Twp Brown County	4,009	-	4,009	0.002132
259 William Newton Memorial Hospital	1,657,654	-	1,657,654	0.881490
260 Anthony Public Library	1,421	-	1,421	0.000756
261 Arkansas City Public Library	17,466	-	17,466	0.009288
262 Cherryvale Public Library	4,046	-	4,046	0.002152
263 Clay Center Carnegie Library	8,443	-	8,443	0.004490
264 Dodge City Public Library	57,498	-	57,498	0.030576
266 Emporia Public Library	47,125	-	47,125	0.025060
268 Harper Public Library	1,926	-	1,926	0.001024
269 Hutchinson Public Library	113,790	-	113,790	0.060510
270 Independence Public Library	29,636	-	29,636	0.015760
271 Lawrence Public Library	268,037	-	268,037	0.142534
274 Minneapolis Public Library	3,680	-	3,680	0.001957
275 Newton Public Library	31,202	-	31,202	0.016592
276 Norton Public Library	8,398	-	8,398	0.004466
277 Parsons Public Library	19,988	-	19,988	0.010629
280 Topeka/Shawnee County Public Library	731,682	-	731,682	0.389086
281 Wichita County Library	2,610	-	2,610	0.001388
282 Winfield Public Library	20,787	-	20,787	0.011054
289 Highland Cemetery Dist 9	3,542	-	3,542	0.001884
295 Leavenworth Waterworks Board	189,077	-	189,077	0.100545
297 Clark County	111,176	-	111,176	0.059120
298 Grant Co	301,118	-	301,118	0.160125
299 Decatur County	181,139	-	181,139	0.096324

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
300 Morton County	\$ 205,004	\$ -	\$ 205,004	0.109015%
301 Pottawatomie County	709,581	-	709,581	0.377334
302 Stafford County	197,479	-	197,479	0.105013
303 Trego County	176,311	-	176,311	0.093757
304 City of Augusta	401,253	-	401,253	0.213374
307 City of Bonner Springs	273,740	-	273,740	0.145567
308 City of Centralia	16,828	-	16,828	0.008949
309 City of Clifton	6,053	-	6,053	0.003219
310 City of Douglass	39,212	-	39,212	0.020852
311 City of Elkhart	51,664	-	51,664	0.027473
314 City of Herington	99,756	-	99,756	0.053047
315 City of Hiawatha	127,940	-	127,940	0.068035
316 City of Independence	473,369	-	473,369	0.251723
317 City of La Cygne	46,498	-	46,498	0.024726
318 City of Manhattan	1,822,399	-	1,822,399	0.969097
319 City of McPherson	902,793	-	902,793	0.480078
320 City of Mount Hope	21,785	-	21,785	0.011585
321 City of St Francis	39,463	-	39,463	0.020985
322 City of Salina	1,407,161	-	1,407,161	0.748286
323 City of Sedgwick	37,993	-	37,993	0.020204
324 City of Stockton	209,392	-	209,392	0.111348
338 Newman Regional Health Center	2,938,173	-	2,938,173	1.562431
341 Pioneer Memorial Library	19,647	-	19,647	0.010448
342 Council Grove Public Library	4,575	-	4,575	0.002433
343 Bradford Memorial Library	24,370	-	24,370	0.012959
345 Fort Scott Public Library	14,449	-	14,449	0.007684
348 Girard Public Library	12,011	-	12,011	0.006387
349 Hillsboro Public Library	4,340	-	4,340	0.002308
350 Jordaen Memorial Library	8,931	-	8,931	0.004749
351 Meade Public Library	4,821	-	4,821	0.002564
352 Ottawa Library	49,475	-	49,475	0.026309
353 Salina Public Library	121,730	-	121,730	0.064732
354 Stockton Public Library	3,118	-	3,118	0.001658
355 Wellington Public Library	11,717	-	11,717	0.006231
361 Garden City Recreation Commission	-	-	-	-
362 Lawrence/Douglas County Health Dept	173,076	-	173,076	0.092037
366 City of Concordia	146,533	-	146,533	0.077922
367 City of Eureka	73,882	-	73,882	0.039288
368 City of Howard	16,801	-	16,801	0.008934
370 City of Lenora	3,172	-	3,172	0.001687
371 City of Pomona	13,736	-	13,736	0.007304
373 City of Syracuse	34,167	-	34,167	0.018169
374 City of Turon	12,898	-	12,898	0.006859
375 Eudora Twp Douglas County	4,582	-	4,582	0.002437
378 Norton County Hospital	644,661	-	644,661	0.342811
380 Haskell County	210,803	-	210,803	0.112099
381 Hodgeman County	138,056	-	138,056	0.073414
384 City of Arlington	6,641	-	6,641	0.003531
385 City of Baldwin City	175,620	-	175,620	0.093389

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
387 City of Beloit	\$ 249,642	\$ -	\$ 249,642	0.132752%
388 City of Bennington	9,055	-	9,055	0.004815
389 City of Bird City	10,114	-	10,114	0.005378
391 City of Canton	14,974	-	14,974	0.007963
392 City of Chapman	42,467	-	42,467	0.022583
393 City of Emporia	730,775	-	730,775	0.388604
394 City of Frankfort	19,709	-	19,709	0.010481
395 City of Gardner	681,324	-	681,324	0.362307
397 City of Mankato	33,037	-	33,037	0.017568
398 City of Marquette	23,481	-	23,481	0.012486
399 City of Moline	6,945	-	6,945	0.003693
400 City of Mound City	27,779	-	27,779	0.014772
401 City of Ness City	36,501	-	36,501	0.019410
403 City of Osborne	70,622	-	70,622	0.037555
404 City of Rossville	21,976	-	21,976	0.011686
405 City of Scandia	8,413	-	8,413	0.004474
406 City of Spring Hill	202,134	-	202,134	0.107489
407 City of Sterling	117,856	-	117,856	0.062672
409 City of Valley Falls	31,354	-	31,354	0.016673
411 El Dorado Twp Butler County	9,812	-	9,812	0.005218
417 Palmyra Twp Douglas Co	16,072	-	16,072	0.008547
419 Sumner Regional Medical Center	-	-	-	-
420 Wilson Medical Center	739,196	-	739,196	0.393082
421 Port Library	8,355	-	8,355	0.004443
422 Goodland Public Library	10,523	-	10,523	0.005596
425 Leavenworth Public Library	54,935	-	54,935	0.029213
427 Wm A Rankin Memorial Library	7,476	-	7,476	0.003976
428 Pratt Public Library	15,144	-	15,144	0.008053
429 Russell Public Library	6,579	-	6,579	0.003499
430 Seneca Free Library	5,619	-	5,619	0.002988
431 City Cowley Co Joint Board of Health	68,875	-	68,875	0.036626
434 City of Mulberry	15,664	-	15,664	0.008330
435 City of Atwood	36,944	-	36,944	0.019646
436 City of Lincoln Center	45,043	-	45,043	0.023953
438 Manhattan Public Library	192,159	-	192,159	0.102184
440 City of Little River	15,211	-	15,211	0.008089
442 City of Belleville	79,523	-	79,523	0.042288
443 City of Lyndon	24,905	-	24,905	0.013244
445 City of Smith Center	66,961	-	66,961	0.035608
451 Belleville Public Library	8,257	-	8,257	0.004391
452 Chanute Public Library	14,894	-	14,894	0.007920
454 Olathe Public Library	-	-	-	-
458 City of Leoti	37,443	-	37,443	0.019911
459 City of Shawnee	1,236,181	-	1,236,181	0.657364
461 City of Luray	11,687	-	11,687	0.006215
463 City of Strong City	18,035	-	18,035	0.009590
467 Coffeyville Public Library	17,760	-	17,760	0.009444
468 Great Bend Public Library	25,655	-	25,655	0.013643
473 City of Galva	27,175	-	27,175	0.014451

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
474 City of Oakley	\$ 128,072	\$ -	\$ 128,072	0.068105%
475 City of Udall	33,049	-	33,049	0.017574
478 McPherson Public Library	40,068	-	40,068	0.021307
479 City of Scranton	22,143	-	22,143	0.011775
480 City of Lenexa	1,711,109	-	1,711,109	0.909916
483 Soldier Twp Shawnee County	58,297	-	58,297	0.031001
485 Kingman Carnegie Library	6,427	-	6,427	0.003418
486 Lyons Public Library	4,362	-	4,362	0.002320
488 Paola Free Library	13,565	-	13,565	0.007213
552 Hutchinson Recreation Commission	86,615	-	86,615	0.046059
563 City of Haven	32,362	-	32,362	0.017209
565 Coffey County Extension Council	3,243	-	3,243	0.001725
567 Woodson County Extension Council	-	-	-	-
568 Morrill Free Public Library	11,471	-	11,471	0.006100
569 City of Macksville	12,551	-	12,551	0.006674
573 City of Columbus	117,969	-	117,969	0.062732
574 City of Halstead	125,787	-	125,787	0.066890
578 City of Perry	14,088	-	14,088	0.007492
579 City of Scott City	109,344	-	109,344	0.058146
587 Monument Twp Logan County	2,184	-	2,184	0.001161
605 City of Cheney	80,153	-	80,153	0.042623
606 City of Cottonwood Falls	21,738	-	21,738	0.011560
607 City of Oskaloosa	14,259	-	14,259	0.007583
610 K State Research & Extension Dickinson Co	-	-	-	-
611 Finney County Extension Council	-	-	-	-
628 Kaw Valley Drainage Dist	29,864	-	29,864	0.015881
632 City of Altamont	53,166	-	53,166	0.028272
633 City of Bushton	5,662	-	5,662	0.003011
635 Irving Twp Brown County	3,311	-	3,311	0.001761
641 City of Moundridge	81,099	-	81,099	0.043126
648 City of Downs	10,241	-	10,241	0.005446
649 Tecumseh Twp Shawnee County	33,806	-	33,806	0.017977
650 City of Preston	2,899	-	2,899	0.001542
656 City of Fowler	9,972	-	9,972	0.005303
666 City of Satanta	18,088	-	18,088	0.009619
676 City of Mission	237,379	-	237,379	0.126231
685 City of Claflin	18,012	-	18,012	0.009578
687 City of Toronto	9,768	-	9,768	0.005194
706 Fowler Residential Care	79,410	-	79,410	0.042228
708 Stafford County Hospital	40,235	-	40,235	0.021396
711 City of Kiowa	41,677	-	41,677	0.022163
714 City of Le Roy	8,865	-	8,865	0.004714
717 City of Troy	36,268	-	36,268	0.019286
727 Stafford Co Cemetery Dist 1	285	-	285	0.000152
735 City of Coldwater	22,972	-	22,972	0.012216
736 City of Hill City	64,167	-	64,167	0.034122
737 City of Sylvan Grove	5,684	-	5,684	0.003023
738 City of Thayer	6,532	-	6,532	0.003474
748 City of Clearwater	83,823	-	83,823	0.044575

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
758 McPherson County Extension Council	\$ 6,249	\$ -	\$ 6,249	0.003323%
760 League of Kansas Municipalities	78,927	-	78,927	0.041971
769 City of Roeland Park	89,343	-	89,343	0.047510
770 City of Carbondale	28,791	-	28,791	0.015310
774 City of Americus	9,711	-	9,711	0.005164
776 City of Tonganoxie	204,811	-	204,811	0.108912
779 Kechi Twp Sedgwick County	7,491	-	7,491	0.003983
790 City of Glen Elder	17,661	-	17,661	0.009392
807 City of De Soto	263,923	-	263,923	0.140346
808 City of Hope	5,384	-	5,384	0.002863
812 City of Baxter Springs	115,479	-	115,479	0.061408
813 Little Walnut Twp Butler County	2,440	-	2,440	0.001298
815 City of Delphos	6,871	-	6,871	0.003654
844 Chapman Public Library	1,153	-	1,153	0.000613
882 City of Bison	3,235	-	3,235	0.001720
886 City of Lecompton	11,564	-	11,564	0.006149
887 City of Plainville	62,855	-	62,855	0.033424
895 Abilene Free Public Library	25,319	-	25,319	0.013464
907 Emporia Recreation Commission	82,682	-	82,682	0.043968
911 City of Plains	15,820	-	15,820	0.008413
913 Franklin Twp Edwards County	3,717	-	3,717	0.001977
914 Grasshopper Twp Atchison Co	3,374	-	3,374	0.001794
920 Topeka Twp Shawnee County	-	-	-	-
936 Atchison Public Recreation Commission	20,439	-	20,439	0.010869
937 City of Clyde	9,920	-	9,920	0.005275
938 City of Deerfield	19,196	-	19,196	0.010208
939 City of Eskridge	14,091	-	14,091	0.007493
940 City of Louisburg	121,499	-	121,499	0.064609
953 City of Lewis	7,681	-	7,681	0.004085
957 City of Alta Vista	6,768	-	6,768	0.003599
958 Lyons Recreation Commission	13,686	-	13,686	0.007278
959 Stanton County Recreation Commission	5,571	-	5,571	0.002962
971 Kiowa County Extension Council	1,980	-	1,980	0.001053
978 City of Lebo	17,415	-	17,415	0.009261
982 Graham County Hospital	387,774	-	387,774	0.206206
983 Liberal Memorial Library	31,285	-	31,285	0.016636
1000 Kinsley Library	7,072	-	7,072	0.003761
1019 Frank Carlson Library	6,455	-	6,455	0.003433
1020 Hoisington City Library	4,728	-	4,728	0.002514
1042 Augusta Public Library	19,486	-	19,486	0.010362
1061 Hill Top House Nursing Home	103,307	-	103,307	0.054936
1069 City of Merriam	351,912	-	351,912	0.187136
1072 City of Caldwell	36,297	-	36,297	0.019302
1073 City of Dighton	24,014	-	24,014	0.012770
1074 City of Quinter	25,517	-	25,517	0.013569
1075 City of Ransom	5,556	-	5,556	0.002955
1078 Hiawatha Twp Brown County	-	-	-	-
1088 Columbus Public Library	5,600	-	5,600	0.002978
1089 Larabee Memorial Library	1,941	-	1,941	0.001032

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
1109 Great Bend Recreation Commission	\$ 49,375	\$ -	\$ 49,375	0.026256%
1111 Seward County Extension Council	-	-	-	-
1114 City of Brewster	8,566	-	8,566	0.004555
1120 City of Haysville	350,811	-	350,811	0.186551
1121 City of Kanorado	1,130	-	1,130	0.000601
1127 City of St Paul	18,460	-	18,460	0.009816
1130 City of Spearville	22,226	-	22,226	0.011819
1132 City of Wellsville	69,510	-	69,510	0.036963
1134 City of Wetmore	7,097	-	7,097	0.003774
1135 City of Denison	3,079	-	3,079	0.001637
1141 Clay Twp Reno County	9,210	-	9,210	0.004898
1154 Lincoln Twp Edwards County	3,596	-	3,596	0.001912
1172 Valley Center Twp Sedgwick Co	2,658	-	2,658	0.001413
1173 Ashland District Hospital	327,628	-	327,628	0.174223
1178 Lane County Library	2,332	-	2,332	0.001240
1187 Comanche Co Extension Council	-	-	-	-
1188 Greenwood County Extension Council	-	-	-	-
1189 Meade County Extension Council	-	-	-	-
1192 Central Kansas District 3 (Extension Co)	18,154	-	18,154	0.009654
1193 Augusta Housing Authority	2,680	-	2,680	0.001425
1194 Junction City Public Housing Authority	26,136	-	26,136	0.013898
1195 Lyons Housing Authority	10,450	-	10,450	0.005557
1196 City of Waterville Housing Authority	2,200	-	2,200	0.001170
4053 City of Hoxie	45,619	-	45,619	0.024259
4055 City of Rolla	16,152	-	16,152	0.008589
4069 Manhattan Twp-Riley County	4,054	-	4,054	0.002156
4080 Leavenworth County Extension Council	3,376	-	3,376	0.001795
4081 Shawnee County Extension Council	10,628	-	10,628	0.005652
4084 City of Andale	27,929	-	27,929	0.014852
4086 City of Nickerson	19,965	-	19,965	0.010617
4087 City of Overbrook	21,391	-	21,391	0.011375
4108 Butler County Extension Council	4,697	-	4,697	0.002498
4126 City of Derby	648,503	-	648,503	0.344854
4128 City of Medicine Lodge	73,176	-	73,176	0.038913
4131 City of White City	6,312	-	6,312	0.003357
4134 Belpre Twp Edwards County	3,662	-	3,662	0.001947
4152 Menoken Township	9,253	-	9,253	0.004920
4182 City of Leawood	900,856	-	900,856	0.479048
4184 Big Creek Twp Russell County	3,740	-	3,740	0.001989
4195 Wayne Twp Edward County	2,911	-	2,911	0.001548
4198 Wamego Public Library	8,739	-	8,739	0.004647
4201 Reno County Extension Council	6,792	-	6,792	0.003612
4202 Stanton County Extension Council	-	-	-	-
4203 Edwards County Conservation Dist	3,147	-	3,147	0.001673
4215 City of Ogden	36,911	-	36,911	0.019628
4216 City of Pretty Prairie	13,487	-	13,487	0.007172
4219 City of Severy	7,598	-	7,598	0.004040
4221 Mission Twp Shawnee Co	82,975	-	82,975	0.044124
4228 Johnston Public Library	5,394	-	5,394	0.002868

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
4236 Sedgwick County Extension Council	\$ 16,379	\$ -	\$ 16,379	0.008710%
4237 Seward County Conservation District	5,429	-	5,429	0.002887
4238 Winfield Recreation Commission	27,855	-	27,855	0.014812
4254 City of Fairway	101,071	-	101,071	0.053746
4258 Center Twp Russell County	7,155	-	7,155	0.003805
4272 Kingman Recreation Commission	9,103	-	9,103	0.004841
4273 Parsons Recreation Commission	17,216	-	17,216	0.009155
4274 Stevens County Extension Council	-	-	-	-
4275 City of Hardtner	4,046	-	4,046	0.002152
4276 City of Hartford	6,113	-	6,113	0.003251
4279 City of Victoria	18,414	-	18,414	0.009792
4299 Wilson County Extension Council	-	-	-	-
4305 Elwood Twp Barber County	3,372	-	3,372	0.001793
4312 Graham County Public Library	5,033	-	5,033	0.002676
4316 Brown County Conservation District	3,672	-	3,672	0.001953
4317 Ellsworth County Conservation Dist	4,551	-	4,551	0.002420
4348 Stevens County Conservation Dist	3,112	-	3,112	0.001655
4353 City of Highland	22,145	-	22,145	0.011776
4355 City of Linn	3,753	-	3,753	0.001996
4356 City of Nortonville	9,977	-	9,977	0.005305
4358 City of Potwin	9,548	-	9,548	0.005077
4360 City of Towanda	20,682	-	20,682	0.010998
4362 City of Valley Center	152,197	-	152,197	0.080934
4369 Silver Lake Twp Shawnee Co	4,777	-	4,777	0.002540
4372 Horton Public Library	3,493	-	3,493	0.001857
4373 Labette County Conservation Dist	2,603	-	2,603	0.001384
4375 City of McLouth	27,660	-	27,660	0.014709
4385 Geary County Extension Council	6,325	-	6,325	0.003363
4386 City of Mullinville	2,539	-	2,539	0.001350
4388 Bonner Springs City Library	28,113	-	28,113	0.014950
4395 City of Leon	15,211	-	15,211	0.008089
4404 Osage County Conservation District	4,379	-	4,379	0.002329
4419 Kiowa County Library	3,756	-	3,756	0.001997
4432 Attica Hospital District 1	144,423	-	144,423	0.076800
4434 City of Galena	92,221	-	92,221	0.049040
4435 City of South Hutchinson	84,138	-	84,138	0.044742
4454 Logan County Hospital	579,169	-	579,169	0.307985
4458 Hospital Dist 1 of Rice County	963,612	-	963,612	0.512420
4459 Comanche County Conservation Dist	2,575	-	2,575	0.001369
4460 Morton County Extension Council	1,912	-	1,912	0.001017
4467 Wallace Co Conservation Dist	2,398	-	2,398	0.001275
4468 USD 353 Recreation Comm	16,238	-	16,238	0.008635
4476 Johnson Co Consolidated Fire Dist No 2	12,061	-	12,061	0.006414
4480 Riverside Twp Sedgwick County	11,251	-	11,251	0.005983
4484 Brown County Extension Council	4,267	-	4,267	0.002269
4485 Kingman County Extension Council	2,551	-	2,551	0.001357
4490 Lakin Cemetery District 1 & 2	-	-	-	-
4496 City of Colwich	42,990	-	42,990	0.022861
4505 Trego County Conservation Dist	4,364	-	4,364	0.002321

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
4518 Rush County Conservation Dist	\$ 7,071	\$ -	\$ 7,071	0.003760%
4529 Phillips County Conservation District	6,444	-	6,444	0.003427
4534 Clark County Extension Council	-	-	-	-
4543 City of Conway Springs	53,441	-	53,441	0.028418
4557 Clark County Conservation District	3,197	-	3,197	0.001700
4558 City of Prairie Village	459,342	-	459,342	0.244264
4561 City of Rexford	3,587	-	3,587	0.001907
4565 Hospital Dist 1 of Dickinson County	-	-	-	-
4573 Woodson County Conservation District	2,537	-	2,537	0.001349
4583 City of Overland Park	2,974,032	-	2,974,032	1.581500
4589 Wilson County Conservation Dist	6,819	-	6,819	0.003626
4591 City of Wathena	29,082	-	29,082	0.015465
4611 City of Maize	185,055	-	185,055	0.098407
4612 City of Westwood	54,528	-	54,528	0.028996
4614 Franklin County Conservation Dist	4,094	-	4,094	0.002177
4632 Cowley County Extension Council	3,601	-	3,601	0.001915
4640 Arkansas City Recreation Commission	24,326	-	24,326	0.012936
4646 Coffeyville Recreation Commission	25,677	-	25,677	0.013654
4650 Stafford County Extension Council	-	-	-	-
4655 Kiowa County Conservation Dist	6,131	-	6,131	0.003260
4797 City of Pawnee Rock	5,206	-	5,206	0.002768
4805 Doniphan County Extension Council	2,923	-	2,923	0.001554
4806 Kearny County Extension Council	3,493	-	3,493	0.001857
4808 Johnson Co Park & Recreation Dist	1,594,117	-	1,594,117	0.847703
4809 City of Edwardsville	71,939	-	71,939	0.038255
4810 City of Goddard	113,360	-	113,360	0.060281
4815 Grant County Library	16,534	-	16,534	0.008792
4822 Kansas Turnpike Authority	1,748,401	-	1,748,401	0.929747
4824 Meade County Conservation Dist	2,715	-	2,715	0.001444
4837 City of Hanston	-	-	-	-
4838 City of Mission Hills	78,670	-	78,670	0.041834
4848 Harper Hospital Dist 5	-	-	-	-
4850 The Guidance Center	640,645	-	640,645	0.340676
4851 Wyandotte County Extension Council	12,819	-	12,819	0.006817
4853 North Edwards Co Cemetery District	3,616	-	3,616	0.001923
4859 Geary Community Hospital	548,110	-	548,110	0.291468
4860 Clearwater Public Library	4,721	-	4,721	0.002510
4863 Chanute Recreation & Parks Commission	14,286	-	14,286	0.007597
4867 Greenwood County Conservation Dist	5,945	-	5,945	0.003161
4873 City of Kechi	75,407	-	75,407	0.040099
4878 Stanton County Conservation Dist	2,721	-	2,721	0.001447
4879 Marshall County Extension Council	2,138	-	2,138	0.001137
4880 Marion Co Conservation Dist	5,800	-	5,800	0.003084
4887 Harvey County Extension Council	7,375	-	7,375	0.003922
4889 Haskell County Conservation Dist	1,590	-	1,590	0.000846
4891 Twin Caney Watershed Jt Dist 34	2,233	-	2,233	0.001187
4893 Bourbon County Conservation Dist	3,828	-	3,828	0.002036
4894 Butler County Conservation Dist	6,248	-	6,248	0.003322
4895 Mitchell County Conservation Dist	-	-	-	-

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/Nonemployer Contributions	Employer Allocated Percentage
4896 Morris County Conservation District	\$ 3,978	\$ -	\$ 3,978	0.002115%
4897 Nemaha County Conservation District	10,538	-	10,538	0.005604
4899 Wabaunsee County Conservation District	7,900	-	7,900	0.004201
4900 Washington County Conservation Dist	3,520	-	3,520	0.001872
4911 Marshall County Conservation Dist	9,076	-	9,076	0.004826
4913 Southwest Medical Center	2,283,018	-	2,283,018	1.214040
4914 Cowley Co Conservation District	3,904	-	3,904	0.002076
4917 Osborne County Conservation Dist	2,354	-	2,354	0.001252
4919 Ottawa County Conservation District	1,003	-	1,003	0.000533
4920 Cloud Co Conservation District	7,216	-	7,216	0.003837
4925 Pawnee County Conservation District	2,854	-	2,854	0.001518
4926 Rawlins County Conservation Dist	4,588	-	4,588	0.002440
4927 Republic County Conservation Dist	9,081	-	9,081	0.004829
4928 Smith County Conservation District	3,384	-	3,384	0.001800
4932 Crawford County Conservation Dist	7,702	-	7,702	0.004096
4933 Hodgeman County Conservation Dist	2,168	-	2,168	0.001153
4935 Wyandotte County Conservation District	3,798	-	3,798	0.002020
4936 Hays Recreation Commission	48,879	-	48,879	0.025992
4943 Pottawatomie Wabaunsee Regional Library	29,127	-	29,127	0.015489
4944 Riley County Conservation District	6,504	-	6,504	0.003459
4945 Sumner County Conservation District	5,710	-	5,710	0.003036
4949 Pottawatomie County Extension Council	3,446	-	3,446	0.001832
4951 Chautauqua County Conservation Dist	2,060	-	2,060	0.001095
4953 Central Kansas Mental Health Center	793,724	-	793,724	0.422078
4961 Hamilton County Hospital	107,431	-	107,431	0.057129
4967 Sheridan County Public Library	2,368	-	2,368	0.001259
4969 Leavenworth County Conservation District	3,400	-	3,400	0.001808
4970 Linn County Conservation District	3,002	-	3,002	0.001596
4971 Hamilton County Conservation Dist	3,697	-	3,697	0.001966
4972 Pottawatomie County Conservation Dist	5,047	-	5,047	0.002684
4973 City of Sylvania	3,295	-	3,295	0.001752
5051 Lincoln Co Conservation Dist	2,331	-	2,331	0.001240
5052 Sumner County Hospital District 1	258,688	-	258,688	0.137562
5053 Jefferson County Conservation Dist	6,780	-	6,780	0.003605
5225 City of Milford	7,873	-	7,873	0.004187
5242 City of Lansing	217,899	-	217,899	0.115872
5247 Barber County Conservation Dist	3,195	-	3,195	0.001699
5252 City of Grinnell	6,222	-	6,222	0.003309
5257 Ford Co Extension Council	2,307	-	2,307	0.001227
5259 Reno County Conservation Dist	18,332	-	18,332	0.009748
5311 SE Kansas Library System	53,549	-	53,549	0.028476
5327 NW Kansas Library System	20,867	-	20,867	0.011096
5336 Central Kansas Library System	66,308	-	66,308	0.035261
5339 City of Goessel	8,135	-	8,135	0.004326
5349 Salina Airport Authority	86,160	-	86,160	0.045817
5350 Stevens County Library	13,381	-	13,381	0.007116
5352 Atchison County Extension Council	214	-	214	0.000114
5353 McPherson County Conservation Dist	3,182	-	3,182	0.001692
5354 Atchison Public Library	22,982	-	22,982	0.012221

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5355 Strother Field Commission	\$ 19,434	\$ -	\$ 19,434	0.010334%
5356 Scott County Library	5,944	-	5,944	0.003161
5357 Marion County Extension Council	-	-	-	-
5363 Allen County Conservation District	2,328	-	2,328	0.001238
5369 Ness County Conservation Dist	4,347	-	4,347	0.002312
5371 Southwest Guidance Center	100,280	-	100,280	0.053326
5380 Kearny County Library	9,290	-	9,290	0.004940
5381 Wellsville City Library	5,857	-	5,857	0.003115
5384 Cherokee County Conservation Dist	3,375	-	3,375	0.001795
5389 City of Edgerton	143,062	-	143,062	0.076076
5390 Independence Recreation Commission	23,742	-	23,742	0.012625
5391 Neosho County Conservation District	2,759	-	2,759	0.001467
5408 NE Kansas Library System	58,782	-	58,782	0.031258
5413 Library Dist 1 Miami County	27,125	-	27,125	0.014424
5414 Southwest Kansas Library System	26,497	-	26,497	0.014090
5421 City of Grandview Plaza	57,587	-	57,587	0.030623
5427 Lyon County Conservation District	14,237	-	14,237	0.007571
5433 Riley County Extension Council	14,600	-	14,600	0.007764
5438 City of Holcomb	45,476	-	45,476	0.024183
5440 Newton Recreation Comm	60,383	-	60,383	0.032110
5441 Southeast Kansas Mental Health Center	1,221,526	-	1,221,526	0.649570
5446 Saline County/City Building Authority	27,992	-	27,992	0.014885
5454 RWD 2 Miami Co	81,333	-	81,333	0.043250
5463 City of Leonardville	11,624	-	11,624	0.006181
5466 Grant County Cemetery District	4,047	-	4,047	0.002152
5470 Pawnee Watershed District 81	12,819	-	12,819	0.006817
5471 City of Walton	6,153	-	6,153	0.003272
5472 Grant County Conservation Dist	3,206	-	3,206	0.001705
5475 North East Animal Control Commission	-	-	-	-
5478 RWD 3 Miami Co	5,821	-	5,821	0.003095
5479 Wyandotte County Law Library	-	-	-	-
5489 Sumner County Extension Council	2,276	-	2,276	0.001210
5494 Pratt County Conservation Dist	3,088	-	3,088	0.001642
5497 Morton County Library	9,915	-	9,915	0.005272
5498 Kingman County Conservation Dist	5,760	-	5,760	0.003063
5501 Wakarusa Watershed Dist 35	8,908	-	8,908	0.004737
5505 Cherokee County Extension Council	5,710	-	5,710	0.003036
5506 Sek Multi County Health Dept	48,331	-	48,331	0.025701
5508 Hays Public Library	64,032	-	64,032	0.034050
5511 Sabetha Cemetery Association	-	-	-	-
5512 City of Rose Hill	115,311	-	115,311	0.061319
5513 Thomas County Extension Council	3,120	-	3,120	0.001659
5518 Plainville Memorial Library	4,683	-	4,683	0.002490
5520 Rice County Extension Council	1,847	-	1,847	0.000982
5521 Pottawatomie Creek Watershed Dist 90	3,921	-	3,921	0.002085
5523 Elk County Conservation District	1,858	-	1,858	0.000988
5532 Eureka Carnegie Library	4,962	-	4,962	0.002639
5536 NE Kansas Multi County Board of Health	119,905	-	119,905	0.063762
5537 Douglas County Extension Council	9,814	-	9,814	0.005219

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
5543 City of Lake Quivira	\$ 7,035	\$ -	\$ 7,035	0.003741%
5544 City of Silver Lake	23,734	-	23,734	0.012621
5546 City of Buffalo	2,379	-	2,379	0.001265
5549 South Central Kansas Library System	71,473	-	71,473	0.038007
5551 SE Kansas Regional Planning Commission	22,293	-	22,293	0.011855
5553 Riley County Law Enforcement Agency	520,942	-	520,942	0.277021
5555 Wet Walnut Creek Watershed Jt Dist 58	13,036	-	13,036	0.006932
5556 City of Garden Plain	31,746	-	31,746	0.016882
5561 Barber County Extension Council	1,474	-	1,474	0.000784
5564 City of Hoyt	7,105	-	7,105	0.003778
5570 RWD 9 Leavenworth County	10,416	-	10,416	0.005539
5573 Scott County Conservation District	3,076	-	3,076	0.001636
5585 Miami County Conservation Dist	5,059	-	5,059	0.002690
5598 Wichita County Conservation Dist	4,995	-	4,995	0.002656
5605 Kansas Association of Counties	35,263	-	35,263	0.018752
5606 Labette-Hackberry Crk Watershed Dist 96	3,899	-	3,899	0.002073
5615 Finney Co Conservation District	3,547	-	3,547	0.001886
5617 City of Manter	5,252	-	5,252	0.002793
5620 Dorothy Bramlage Library	51,411	-	51,411	0.027339
5621 Shawnee Heights Fire District	3,270	-	3,270	0.001739
5622 Doniphan Co Rural Fire District 2	-	-	-	-
5632 Stafford County Conservation Dist	3,317	-	3,317	0.001764
5635 City of Melvern	8,598	-	8,598	0.004572
5636 Geary County Conservation District	3,499	-	3,499	0.001861
5641 Hamilton County Extension Council	1,692	-	1,692	0.000900
5642 Stafford Recreation Commission	3,293	-	3,293	0.001751
5643 RWD 3 Marshall Co	6,454	-	6,454	0.003432
5647 Metropolitan Topeka Airport Auth	231,219	-	231,219	0.122955
5648 Dickinson Co Conservation Dist	3,481	-	3,481	0.001851
5649 Burlington Recreation Commission	32,724	-	32,724	0.017402
5654 Harper County Extension Council	-	-	-	-
5656 RWD 3 Nemaha Co	17,464	-	17,464	0.009287
5661 Kansas Municipal Energy Agency	346,975	-	346,975	0.184511
5662 Atchison County Conservation Dist	3,412	-	3,412	0.001814
5665 Holcomb Recreation Commission	22,497	-	22,497	0.011963
5668 City of Auburn	28,913	-	28,913	0.015375
5674 RWD 1 Consolidated Shawnee Co	19,273	-	19,273	0.010249
5675 Derby Recreation Commission	198,680	-	198,680	0.105652
5676 RWD 2 Mitchell Co	11,173	-	11,173	0.005941
5677 South Central Kansas Reg Medical Center	826,487	-	826,487	0.439501
5680 Ellis County Conservation District	3,312	-	3,312	0.001761
5681 Pratt County Extension Council	2,913	-	2,913	0.001549
5686 City of Park City	181,789	-	181,789	0.096670
5687 City of Bel Aire	221,372	-	221,372	0.117719
5690 Grant County Recreation Comm	36,007	-	36,007	0.019147
5702 City of Meriden	12,510	-	12,510	0.006652
5704 Highland Cemetery	4,374	-	4,374	0.002326
5710 Public Wholesale Water District No 4	22,467	-	22,467	0.011947
5715 Public Wholesale Water Supply Dist 5	16,082	-	16,082	0.008552

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
5717 Kearny County Conservation District	\$ 8,904	\$ -	\$ 8,904	0.004735%
5724 Marion County Rural Water District 4	10,179	-	10,179	0.005413
5725 Crawford County RWD 2	5,774	-	5,774	0.003070
9000 Topeka Metropolitan Transit Authority	351,112	-	351,112	0.186711
9035 Coffey County Library	59,046	-	59,046	0.031399
9036 Colby Housing Authority	29,112	-	29,112	0.015481
9037 McPherson Recreation Commission	21,968	-	21,968	0.011682
9038 Sedgwick County Conservation District	3,897	-	3,897	0.002072
9039 RWD 1 Jackson Co	16,943	-	16,943	0.009010
9040 RWD 3 Jackson Co	29,692	-	29,692	0.015789
9041 City of Ensign	2,948	-	2,948	0.001568
9044 Disability Rights Center of Kansas	133,905	-	133,905	0.071207
9049 Kearny County Council on Aging	6,090	-	6,090	0.003238
9050 USD 208 Recreation Commission	8,051	-	8,051	0.004281
9052 City of Salina Housing Authority	32,552	-	32,552	0.017310
9058 Atwood Public Library	2,761	-	2,761	0.001468
9059 Smoky Hills Public Television	53,069	-	53,069	0.028220
9060 USD 303 Recreation Commission	4,033	-	4,033	0.002145
9061 Consolidated RWD 1	10,757	-	10,757	0.005720
9062 City of Oakley Housing Authority	9,132	-	9,132	0.004856
9064 Coffey County Historical Museum	9,545	-	9,545	0.005076
9065 Turner Recreation Commission	38,293	-	38,293	0.020363
9068 Shawnee County Fire District 1	5,728	-	5,728	0.003046
9069 City of Howard Housing Authority	5,321	-	5,321	0.002830
9071 Russell Recreation Commission	6,620	-	6,620	0.003520
9072 City of Russell Housing Authority	10,433	-	10,433	0.005548
9073 City of McFarland	-	-	-	-
9075 Oberlin City Library	1,552	-	1,552	0.000825
9076 Pratt Airport Authority	12,074	-	12,074	0.006421
9078 The Legacy At Park View	-	-	-	-
9079 RWD 1 Elk Co	6,688	-	6,688	0.003556
9080 Ottawa Recreation Commission	29,725	-	29,725	0.015807
9081 Oberlin Housing Authority	6,387	-	6,387	0.003396
9082 Fort Scott Housing Authority	23,397	-	23,397	0.012442
9084 Goddard Public Library	8,857	-	8,857	0.004710
9085 Johnson Co Fire Dist 1	4,906	-	4,906	0.002609
9086 SE Kansas Area Agency on Aging	93,575	-	93,575	0.049760
9087 Ulysses Housing Authority	6,931	-	6,931	0.003686
9089 Lakin Recreation Commission	14,949	-	14,949	0.007949
9090 City of Agra	2,396	-	2,396	0.001274
9091 City of Chase	6,545	-	6,545	0.003480
9092 Larned Recreation Comm	8,704	-	8,704	0.004629
9093 City of Scammon	2,913	-	2,913	0.001549
9095 Comanche County Hospital	255,110	-	255,110	0.135660
9096 Rossville Community Library	7,580	-	7,580	0.004031
9097 Edwards County Hospital	446,396	-	446,396	0.237380
9098 Sublette Recreation Commission	9,283	-	9,283	0.004936
9100 City of Weir	8,198	-	8,198	0.004359
9101 Deerfield Recreation Commission	2,415	-	2,415	0.001284

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9102 Stanton County Cemetery Board	\$ 3,033	\$ -	\$ 3,033	0.001613%
9103 SW Kansas Area Agency on Aging	67,150	-	67,150	0.035708
9104 Jayhawk Area Agency on Aging	118,191	-	118,191	0.062850
9105 NW Kansas Area Agency on Aging	84,086	-	84,086	0.044714
9106 Post Rock Extension District 1	17,228	-	17,228	0.009161
9108 City of Bronson	6,087	-	6,087	0.003237
9109 City of Gridley	7,735	-	7,735	0.004113
9110 City of Inman	42,569	-	42,569	0.022637
9111 City of New Strawn	8,602	-	8,602	0.004574
9113 City of Uniontown	8,241	-	8,241	0.004382
9114 Erie City Public Library	2,088	-	2,088	0.001110
9115 Oakley Public Library	8,727	-	8,727	0.004641
9116 Oswego Public Library	2,529	-	2,529	0.001345
9117 Stanton County Public Library	8,224	-	8,224	0.004373
9121 Wichita County Extension Council	2,568	-	2,568	0.001366
9122 Jewell County Conservation District	2,948	-	2,948	0.001568
9123 Rooks County Conservation District	3,619	-	3,619	0.001924
9124 Russell County Conservation District	7,272	-	7,272	0.003867
9125 Saline County Conservation District	9,861	-	9,861	0.005244
9126 Hugoton Recreation Commission	16,502	-	16,502	0.008775
9127 Hospital Dist No 6 of Harper County	756,105	-	756,105	0.402074
9128 Johnson County RWD 7	54,469	-	54,469	0.028965
9129 Jetmore Housing Authority	2,987	-	2,987	0.001588
9130 Stanton County Health Care Facility	397,939	-	397,939	0.211612
9131 City of Palco	5,307	-	5,307	0.002822
9132 Western Kansas Groundwater Management	14,815	-	14,815	0.007878
9134 Tri-Ko Inc	340,504	-	340,504	0.181070
9135 Mary Cotton Public Library	7,008	-	7,008	0.003727
9136 City of Harveyville	3,486	-	3,486	0.001854
9137 SE Kansas Regional Juvenile Detention Center	47,723	-	47,723	0.025378
9138 City of Greenleaf	5,663	-	5,663	0.003011
9139 Kansas Guardianship Program	40,430	-	40,430	0.021499
9140 City of Pleasanton	47,245	-	47,245	0.025123
9141 City of Winchester	2,364	-	2,364	0.001257
9142 Wakarusa Township	14,351	-	14,351	0.007631
9144 N C Kansas Reg Juvenile Deten Facility	136,328	-	136,328	0.072495
9145 Developmental Services of NW Kansas Inc	746,747	-	746,747	0.397097
9146 Futures Unlimited Inc	255,682	-	255,682	0.135964
9147 C O F Training Services Inc	322,521	-	322,521	0.171507
9148 NW Local Environmental Protection Group	4,091	-	4,091	0.002175
9149 Big Lakes Developmental Center Inc	453,075	-	453,075	0.240932
9150 Multi Community Diversified Service Inc	312,684	-	312,684	0.166276
9151 High Plains Mental Health Center	638,842	-	638,842	0.339717
9152 Arrowhead West Inc	634,365	-	634,365	0.337336
9153 Barton County Extension Council	-	-	-	-
9154 NE Kansas Area Agency on Aging Inc	53,107	-	53,107	0.028241
9155 City of Onaga	21,769	-	21,769	0.011576
9156 Central Rush County Ems	4,881	-	4,881	0.002596
9157 Tri-Valley Developmental Service Inc	309,035	-	309,035	0.164335

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9159 Sunflower Extension District 6	\$ 9,927	\$ -	\$ 9,927	0.005279%
9160 Goodland Housing Authority	16,949	-	16,949	0.009013
9161 Medicine Lodge Township	8,534	-	8,534	0.004538
9162 NW Kansas Groundwater Mgt Dist 4	17,461	-	17,461	0.009285
9163 Coldwater-Wilmore Regional Library	2,377	-	2,377	0.001264
9164 Twin Valley Developmental Services Inc	222,812	-	222,812	0.118485
9166 Scott County Extension Council	-	-	-	-
9169 Housing Authority City of Iola	27,524	-	27,524	0.014636
9170 Plumb Township Wabaunsee Co	2,073	-	2,073	0.001102
9171 Training & Evaluation Center Hutchinson	428,561	-	428,561	0.227896
9172 Nemaha County Training Center Inc	132,540	-	132,540	0.070481
9173 Sheltered Living Inc	418,098	-	418,098	0.222332
9174 Starkey Inc	987,614	-	987,614	0.525183
9175 Community Living Opportunities Inc	-	-	-	-
9176 City of Grainfield	3,292	-	3,292	0.001751
9177 City of Cunningham	7,733	-	7,733	0.004112
9178 City of Greeley	4,648	-	4,648	0.002472
9179 Halstead Public Library	-	-	-	-
9181 Colby Recreation Dept	-	-	-	-
9182 City of Whitewater	10,798	-	10,798	0.005742
9183 Walnut Creek Extension Dist 2	11,685	-	11,685	0.006214
9184 SC Kansas Area Agency on Aging	32,449	-	32,449	0.017255
9185 Rice County Council on Aging	28,525	-	28,525	0.015169
9186 Kingman County Council on Aging	11,229	-	11,229	0.005971
9187 City of Norcatour	2,765	-	2,765	0.001470
9188 Beloit Housing Authority	6,391	-	6,391	0.003399
9190 Sherman County Conservation District	5,896	-	5,896	0.003135
9191 Jackson County Conservation District	9,052	-	9,052	0.004814
9192 Johnson County Extension Council	18,426	-	18,426	0.009798
9193 Yates Center Public Library	3,198	-	3,198	0.001701
9194 Overbrook Public Library	4,396	-	4,396	0.002338
9195 Franklin County RWD 6	19,197	-	19,197	0.010208
9196 Public Wholesale Water Supply 11	23,524	-	23,524	0.012509
9197 Public Wholesale Water Supply 12	14,127	-	14,127	0.007512
9198 Pawnee Mental Health Services Inc	821,822	-	821,822	0.437020
9199 Topeka Association for Retarded Citizens	353,285	-	353,285	0.187866
9200 North Central Regional Planning Commission	85,681	-	85,681	0.045563
9201 Coffeyville Regional Medical Center Inc	1,762,587	-	1,762,587	0.937290
9202 Kansas Public Telecommunications	135,182	-	135,182	0.071886
9204 Elk County Council on Aging	7,303	-	7,303	0.003884
9205 City of La Harpe	16,077	-	16,077	0.008549
9206 City of Offerle	3,426	-	3,426	0.001822
9207 Wabaunsee County Extension Council	3,296	-	3,296	0.001753
9208 Cowley County Council on Aging	14,277	-	14,277	0.007592
9209 McPherson County Council on Aging	8,635	-	8,635	0.004592
9210 Center Twp Reno County	2,985	-	2,985	0.001587
9211 RWD 5 Anderson Co	8,820	-	8,820	0.004690
9212 RWD 3 Cowley Co	9,411	-	9,411	0.005004
9213 RWD 6 Crawford Co	6,921	-	6,921	0.003680

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9214 RWD 1 Woodson Co	\$ 12,737	\$ -	\$ 12,737	0.006773%
9215 Kansas Bostwick Irrigation District 2	50,054	-	50,054	0.026617
9216 Greeley County Library	4,491	-	4,491	0.002388
9217 Haskell Township Library	7,674	-	7,674	0.004081
9218 City of Kensington	7,162	-	7,162	0.003809
9219 City of Mound Valley	6,319	-	6,319	0.003360
9220 Kanwaka Township	12,195	-	12,195	0.006485
9221 Lincoln Township Dickinson County	2,935	-	2,935	0.001561
9222 Doniphan Co Conservation District	4,401	-	4,401	0.002340
9224 Gove County Medical Center	650,995	-	650,995	0.346179
9225 Bird City Housing Authority	4,385	-	4,385	0.002332
9226 Scott Recreation Commission	9,068	-	9,068	0.004822
9227 Labette Center for Mental Health Service	233,199	-	233,199	0.124008
9228 Cheney Recreation Commission	8,834	-	8,834	0.004698
9229 Douglass Public Library	2,869	-	2,869	0.001526
9230 Reno Township	12,686	-	12,686	0.006746
9231 City of Richmond	12,341	-	12,341	0.006563
9233 Iroquois Center for Human Development	96,024	-	96,024	0.051063
9234 Bert Nash Community Mental Health	1,499,088	-	1,499,088	0.797170
9235 City of Elwood	41,720	-	41,720	0.022185
9236 City of Elk City	5,089	-	5,089	0.002706
9237 Park Township	3,660	-	3,660	0.001946
9238 Unified Government of Wyandotte County	6,647,239	-	6,647,239	3.534800
9240 Flint Hills Community Health Center Inc	412,972	-	412,972	0.219606
9242 University of Kansas Hospital Authority	2,916,940	-	2,916,940	1.551140
9243 St Francis Housing Authority	4,768	-	4,768	0.002535
9244 Horton Housing Authority	7,625	-	7,625	0.004055
9245 Lawrence Housing Authority	187,403	-	187,403	0.099655
9246 Lincoln Housing Authority	7,951	-	7,951	0.004228
9247 City of Burden	9,765	-	9,765	0.005193
9248 City of Longton	6,303	-	6,303	0.003352
9249 City of Westmoreland	10,963	-	10,963	0.005830
9250 Consolidated RWD 2	23,665	-	23,665	0.012584
9251 Towanda Township	4,506	-	4,506	0.002396
9253 City of Herndon	6,653	-	6,653	0.003538
9254 Housing Authority of City of Galena	6,759	-	6,759	0.003594
9255 Atchison Housing Authority	49,597	-	49,597	0.026374
9256 Jetmore Public Library	2,637	-	2,637	0.001402
9257 Hays Housing Authority	4,065	-	4,065	0.002162
9258 Housing Authority of City of Belleville	7,926	-	7,926	0.004215
9259 Sharon Springs Housing Authority	2,025	-	2,025	0.001077
9260 Haysville Community Library	17,438	-	17,438	0.009273
9261 Hamilton County Library	9,817	-	9,817	0.005220
9262 Ellis Public Library	2,859	-	2,859	0.001520
9263 Bucklin Public Library	3,567	-	3,567	0.001897
9264 Elkhart Cemetery District	2,706	-	2,706	0.001439
9265 Ellis Recreation Commission	6,050	-	6,050	0.003217
9266 Clay County Conservation District	6,462	-	6,462	0.003436
9267 City of Linn Valley	15,477	-	15,477	0.008230

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
9268 City of Blue Mound	\$ 7,274	\$ -	\$ 7,274	0.003868%
9269 Kansas Workers Risk Cooperative for Counties	73,626	-	73,626	0.039152
9270 Manhattan Housing Authority	66,344	-	66,344	0.035280
9271 Norton Housing Authority	5,544	-	5,544	0.002948
9272 Topeka Housing Authority	235,389	-	235,389	0.125173
9275 City of Linwood	10,687	-	10,687	0.005683
9276 Lindsborg Community Library	2,738	-	2,738	0.001456
9277 City of North Newton	59,916	-	59,916	0.031862
9278 City of Arcadia	9,313	-	9,313	0.004952
9279 Four County Mental Health Center Inc	1,244,820	-	1,244,820	0.661958
9280 Disability Planning Organization of Kansas Inc	48,309	-	48,309	0.025689
9281 OCCK Inc	1,064,520	-	1,064,520	0.566079
9282 Housing Authority of Kansas City Kansas	478,311	-	478,311	0.254351
9283 Hoisington Recreation Commission	4,389	-	4,389	0.002334
9284 Cottonwood Inc	677,385	-	677,385	0.360213
9285 Johnson Co Fire Dist No 2	-	-	-	-
9286 Oskaloosa Public Library	2,461	-	2,461	0.001309
9287 Basehor Community Library	37,601	-	37,601	0.019995
9288 City of Gypsum	7,627	-	7,627	0.004056
9289 Greenleaf Housing Authority	1,902	-	1,902	0.001011
9292 Spring Hill Recreation Commission	36,667	-	36,667	0.019498
9293 RWD 4 Franklin Co	6,013	-	6,013	0.003198
9294 Mulvane Public Library	18,172	-	18,172	0.009663
9295 City of Prescott	8,649	-	8,649	0.004599
9297 Thomas Co Economic Development Alliance	2,939	-	2,939	0.001563
9298 Housing Authority of City of Holton	7,096	-	7,096	0.003773
9299 City of Bentley	10,845	-	10,845	0.005767
9301 The Center for Counseling & Consultation	286,207	-	286,207	0.152196
9306 River Valley Extension District 4	25,742	-	25,742	0.013689
9307 Public Wholesale Water Supply District 13	15,837	-	15,837	0.008422
9308 Linn County Library District 1	4,673	-	4,673	0.002485
9309 Pleasanton Housing Authority	8,914	-	8,914	0.004740
9310 Public Housing Agency of S Hutchinson	16,591	-	16,591	0.008823
9311 Housing Authority of the City of Solomon	2,593	-	2,593	0.001379
9313 USD 350 Recreation Commission	4,106	-	4,106	0.002183
9314 Wellington Housing Authority	14,888	-	14,888	0.007917
9317 Nippawalla Township	-	-	-	-
9318 Linn County Library District # 5	8,292	-	8,292	0.004409
9320 City of Vermillion	3,121	-	3,121	0.001660
9321 Public Wholesale Water Supply District # 20	13,820	-	13,820	0.007349
9322 Thomas County Historical Society	8,947	-	8,947	0.004758
9323 Phillips-Rooks Extension Dist # 5	6,007	-	6,007	0.003194
9329 Jefferson County Rural Water Dist No 13	18,529	-	18,529	0.009853
9330 Rose Hill Recreation Commission	18,274	-	18,274	0.009718
9339 Coffey County Conservation District	4,494	-	4,494	0.002390
9341 Meadowlark Extension District	20,274	-	20,274	0.010781
9342 Park City Public Library	11,012	-	11,012	0.005856
9347 Auburn Township	8,697	-	8,697	0.004625
9350 The Housing Authority of the City of Paola	18,647	-	18,647	0.009916

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9351 The Housing Authority of the City of Phillipsburg	\$ 6,511	\$ -	\$ 6,511	0.003462%
9353 Equus Beds Groundwater Mgmt Dist # 2	26,264	-	26,264	0.013966
9354 Americus Township Library	1,876	-	1,876	0.000998
9360 Southeast Kansasworks Inc	101,086	-	101,086	0.053754
9362 Kansas Power Pool	86,135	-	86,135	0.045804
9363 Osborne Housing Authority	7,392	-	7,392	0.003931
9365 Newton Housing Authority	19,301	-	19,301	0.010264
9366 Lincoln Carnegie Library	3,283	-	3,283	0.001746
9367 City of St George	26,325	-	26,325	0.013999
9370 Ashland Library	2,934	-	2,934	0.001560
9372 City of Otis	8,021	-	8,021	0.004265
9375 City of Chanute Housing Authority	23,543	-	23,543	0.012519
9380 Baldwin City Recreation Commission	24,166	-	24,166	0.012851
9381 Barton County Conservation District	3,944	-	3,944	0.002097
9382 Coffey County Housing Authority	7,489	-	7,489	0.003982
9383 Parsons Housing Authority	18,721	-	18,721	0.009955
9387 Hoxie Housing Authority	6,817	-	6,817	0.003625
9403 Strong City Housing Authority	2,463	-	2,463	0.001310
9404 Public Wholesale Water Supply District # 23	24,510	-	24,510	0.013034
9406 Stockton Recreation Commission	3,110	-	3,110	0.001654
9407 Unified Greeley County	132,836	-	132,836	0.070638
9408 Great Plains Development Authority	31,476	-	31,476	0.016738
9411 Horsethief Reservoir	8,068	-	8,068	0.004290
9412 City of Fontana	1,429	-	1,429	0.000760
9414 Valley Township	-	-	-	-
9418 Garden City Housing Authority	17,678	-	17,678	0.009401
9424 Rural Water District # 5	46,505	-	46,505	0.024730
9425 Oaklawn Improvement District	12,472	-	12,472	0.006632
9427 Twin Creeks Extension District # 9	8,193	-	8,193	0.004357
9432 Graves Memorial Public Library	2,725	-	2,725	0.001449
9434 Pottawatomie Co RWD # 4	7,546	-	7,546	0.004013
9436 Neodesha Housing Authority	13,184	-	13,184	0.007011
9443 Minneha Township	5,534	-	5,534	0.002943
9447 Golden Prairie Extension District 12	18,127	-	18,127	0.009639
9448 Frontier Extension District # 11	17,394	-	17,394	0.009250
9449 Southwind Extension District # 10	18,922	-	18,922	0.010062
9451 Montgomery Co RWD # 12	2,751	-	2,751	0.001463
9455 Coffey County Fire District # 1	10,010	-	10,010	0.005323
9460 Liberal Housing Authority	18,200	-	18,200	0.009678
9463 City of Benton	35,119	-	35,119	0.018675
9468 Salt Creek Township	3,243	-	3,243	0.001725
9480 Clay Center Housing Authority	12,868	-	12,868	0.006843
9482 RWD # 1 Washington	18,262	-	18,262	0.009711
9483 Leavenworth Water District # 7	10,567	-	10,567	0.005619
9484 Lakin Comanche Cemetery District	7,290	-	7,290	0.003877
9486 Chisholm Creek Utility Authority	20,668	-	20,668	0.010991
9490 City of Atlanta	2,263	-	2,263	0.001203
9491 Chapman Housing Authority	2,612	-	2,612	0.001389
9493 Downs Housing Authority	4,721	-	4,721	0.002510

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
9494 Garfield Township	\$ 3,334	\$ -	\$ 3,334	0.001773%
9495 Seneca Housing Authority	7,944	-	7,944	0.004224
9497 Beck-Bookman Library	4,186	-	4,186	0.002226
9499 Midway Extension District # 15	6,605	-	6,605	0.003512
9510 Douglas County Conservation District	9,616	-	9,616	0.005113
9515 Northeast Kansas Environmental Services	7,011	-	7,011	0.003728
9516 Grant Township	9,433	-	9,433	0.005016
9518 Hesston Recreation Commission	10,901	-	10,901	0.005797
9519 Williamsport Township	8,514	-	8,514	0.004527
9520 Clay Center Public Utilities Commission	135,721	-	135,721	0.072172
9521 Hill City Housing Authority	3,791	-	3,791	0.002016
9522 Wellsville Fire District	1,687	-	1,687	0.000897
9523 Frontenac Housing Authority	1,716	-	1,716	0.000913
9529 Butler County Fire District # 3	27,169	-	27,169	0.014448
9534 Cowley Rural Water District # 5	18,618	-	18,618	0.009900
9540 City of Eastborough	39,423	-	39,423	0.020964
9541 Lincoln Library	6,623	-	6,623	0.003522
9544 Cottonwood Extension District	7,587	-	7,587	0.004035
9547 Flint Hills Metropolitan Planning Organization	7,662	-	7,662	0.004074
9556 Clearwater Recreation Commission	5,100	-	5,100	0.002712
9559 Minneapolis Housing Authority	14,560	-	14,560	0.007743
9561 Valley Center Recreation Commission	22,157	-	22,157	0.011782
9568 Coldwater Housing Authority	2,703	-	2,703	0.001437
9569 Wild West Extension District # 18	6,745	-	6,745	0.003587
9572 Franklin County Rural Water District # 1	9,843	-	9,843	0.005234
9573 City of Copeland	6,055	-	6,055	0.003220
9574 Walnut Township	2,487	-	2,487	0.001323
9581 West Plains Extension District # 19	5,538	-	5,538	0.002945
9582 South Central Kansas Clinic LLC	39,531	-	39,531	0.021021
9583 Chisholm Trail District # 20	11,881	-	11,881	0.006318
9587 City of Lebanon	4,438	-	4,438	0.002360
9588 Haven Community Ems	5,691	-	5,691	0.003026
9589 Shawnee County Conservation District	3,144	-	3,144	0.001672
9590 Nortonville Public Library	2,975	-	2,975	0.001582
9601 21 Central Extension District	6,896	-	6,896	0.003667
9603 City of Ozawie	8,491	-	8,491	0.004515
9607 Rawlins County Extension Council	-	-	-	-
9612 Rural Water District # 1 Morris County	5,899	-	5,899	0.003137
9613 RWD # 3 Osage County	2,615	-	2,615	0.001391
9614 City of Kirwin	1,370	-	1,370	0.000729
9617 Ohio Township	1,891	-	1,891	0.001006
9621 Powhattan Township	1,864	-	1,864	0.000991
Total Local Group	\$ 188,051,342	\$ -	\$ 188,051,342	100.000000%
Kansas Police and Firemen Group				
5246 Fort Hays State University	\$ 83,991	\$ -	\$ 83,991	0.054988%
5367 Kansas State University	275,456	-	275,456	0.180336
5379 Emporia State University	100,475	-	100,475	0.065779
5385 Pittsburg State University	104,561	-	104,561	0.068454
5682 Staff Benefits University of Kansas	403,552	-	403,552	0.264199
5683 University of Kansas Medical Center	866,402	-	866,402	0.567219
5715 Wichita State University	366,680	-	366,680	0.240059

**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, 2023

<u>Employer</u>	<u>Actual Employer Contributions</u>	<u>Actual Nonemployer Contributions</u>	<u>Total Employer/ Nonemployer Contributions</u>	<u>Employer Allocated Percentage</u>
Other state agencies	\$ 11,707,205	\$ -	\$ 11,707,205	7.664511%
3 Anderson County	110,796	-	110,796	0.072536
4 Atchison County	462,061	-	462,061	0.302504
12 Cherokee County	241,713	-	241,713	0.158245
18 Cowley County	353,313	-	353,313	0.231308
19 Crawford County	366,789	-	366,789	0.240131
20 Dickinson County	253,610	-	253,610	0.166034
22 Douglas County	1,819,079	-	1,819,079	1.190921
25 Ellis County	830,007	-	830,007	0.543392
28 Ford County	747,820	-	747,820	0.489585
29 Franklin County	748,234	-	748,234	0.489856
30 Geary County	240,883	-	240,883	0.157702
33 Gray County	122,323	-	122,323	0.080083
37 Harvey County	371,991	-	371,991	0.243536
39 Jefferson County	512,460	-	512,460	0.335499
41 Johnson County	14,841,127	-	14,841,127	9.716238
42 Kearny County	237,253	-	237,253	0.155326
45 Labette County	244,160	-	244,160	0.159847
47 Leavenworth County	1,644,171	-	1,644,171	1.076411
56 Miami County	1,152,321	-	1,152,321	0.754405
61 Neosho County	169,210	-	169,210	0.110779
66 Ottawa County	82,851	-	82,851	0.054241
71 Reno County	701,374	-	701,374	0.459178
72 Republic County	197,076	-	197,076	0.129022
74 Riley County	709,575	-	709,575	0.464547
77 Russell County	133,205	-	133,205	0.087207
80 Sedgwick County	8,485,229	-	8,485,229	5.555137
81 Seward County	467,421	-	467,421	0.306013
82 Shawnee County	1,971,113	-	1,971,113	1.290455
88 Sumner County	269,678	-	269,678	0.176554
91 Wallace County	25,643	-	25,643	0.016788
97 City of Abilene	340,254	-	340,254	0.222759
104 City of Arkansas City	705,054	-	705,054	0.461587
107 City of Atchison	503,789	-	503,789	0.329822
120 City of Chanute	504,552	-	504,552	0.330322
126 City of Coffeyville	642,490	-	642,490	0.420627
130 City of Dodge City	988,595	-	988,595	0.647217
135 City of El Dorado	556,875	-	556,875	0.364577
141 City of Erie	24,566	-	24,566	0.016083
142 City of Eudora	250,506	-	250,506	0.164002
144 City of Fort Scott	381,019	-	381,019	0.249447
147 City of Garden City	1,638,176	-	1,638,176	1.072486
148 City of Garnett	114,463	-	114,463	0.074937
151 City of Girard	89,477	-	89,477	0.058579
160 City of Hays	910,160	-	910,160	0.595867
170 City of Hutchinson	2,394,682	-	2,394,682	1.567758
177 City of Junction City	1,633,605	-	1,633,605	1.069494
186 City of Lawrence	6,435,943	-	6,435,943	4.213504
187 City of Leavenworth	1,654,775	-	1,654,775	1.083354
188 City of Liberal	707,513	-	707,513	0.463197
193 City of Marion	41,669	-	41,669	0.027280
200 City of Minneola	-	-	-	-

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage
208 City of Newton	\$ 1,618,412	\$ -	\$ 1,618,412	1.059547%
211 City of Olathe	7,919,901	-	7,919,901	5.185027
213 City of Osawatomie	104,825	-	104,825	0.068627
214 City of Oswego	51,833	-	51,833	0.033934
215 City of Ottawa	838,814	-	838,814	0.549157
217 City of Paola	211,131	-	211,131	0.138224
218 City of Parsons	516,055	-	516,055	0.337853
221 City of Pittsburg	929,977	-	929,977	0.608840
235 City of Topeka	9,628,648	-	9,628,648	6.303715
242 City of Wamego	57,698	-	57,698	0.037774
246 City of Wellington	464,274	-	464,274	0.303952
248 City of Winfield	715,201	-	715,201	0.468230
297 Clark County	62,373	-	62,373	0.040835
301 Pottawatomie County	974,538	-	974,538	0.638014
304 City of Augusta	346,771	-	346,771	0.227025
307 City of Bonner Springs	327,667	-	327,667	0.214518
314 City of Herington	97,425	-	97,425	0.063783
318 City of Manhattan	1,416,334	-	1,416,334	0.927250
319 City of McPherson	739,238	-	739,238	0.483967
322 City of Salina	2,744,925	-	2,744,925	1.797056
366 City of Concordia	212,761	-	212,761	0.139291
380 Haskell County	160,172	-	160,172	0.104862
385 City of Baldwin City	164,995	-	164,995	0.108019
392 City of Chapman	46,351	-	46,351	0.030345
393 City of Emporia	1,427,850	-	1,427,850	0.934790
395 City of Gardner	712,452	-	712,452	0.466430
404 City of Rossville	9,607	-	9,607	0.006290
406 City of Spring Hill	268,604	-	268,604	0.175851
442 City of Belleville	58,627	-	58,627	0.038382
459 City of Shawnee	3,797,796	-	3,797,796	2.486354
480 City of Lenexa	3,503,469	-	3,503,469	2.293663
483 Soldier Twp Shawnee County	128,186	-	128,186	0.083921
579 City of Scott City	125,052	-	125,052	0.081869
641 City of Moundridge	117,093	-	117,093	0.076659
676 City of Mission	502,191	-	502,191	0.328776
769 City of Roeland Park	195,956	-	195,956	0.128289
940 City of Louisburg	154,166	-	154,166	0.100930
1069 City of Merriam	507,962	-	507,962	0.332554
1120 City of Haysville	156,903	-	156,903	0.102722
4087 City of Overbrook	12,769	-	12,769	0.008360
4126 City of Derby	1,134,714	-	1,134,714	0.742878
4182 City of Leawood	2,253,338	-	2,253,338	1.475223
4254 City of Fairway	154,695	-	154,695	0.101276
4279 City of Victoria	37,305	-	37,305	0.024423
4362 City of Valley Center	282,694	-	282,694	0.185075
4476 Johnson Co Consolidated Fire Dist No 2	1,582,084	-	1,582,084	1.035764
4583 City of Overland Park	4,674,458	-	4,674,458	3.060289
4611 City of Maize	138,855	-	138,855	0.090906
4612 City of Westwood	146,833	-	146,833	0.096129
4808 Johnson Co Park & Recreation Dist	427,819	-	427,819	0.280086
4809 City of Edwardsville	594,960	-	594,960	0.389510
4810 City of Goddard	199,195	-	199,195	0.130410

**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, 2023

Employer	Actual Employer Contributions	Actual Nonemployer Contributions	Total Employer/ Nonemployer Contributions	Employer Allocated Percentage	
5242 City of Lansing	\$ 287,222	\$ -	\$ 287,222	0.188039	%
5553 Riley County Law Enforcement Agency	1,930,244	-	1,930,244	1.263698	
5621 Shawnee Heights Fire District	220,531	-	220,531	0.144378	
5668 City of Auburn	6,572	-	6,572	0.004303	
5686 City of Park City	227,370	-	227,370	0.148855	
9085 Johnson Co Fire Dist 1	1,410,407	-	1,410,407	0.923370	
9238 Unified Government of Wyandotte County	20,294,901	-	20,294,901	13.286733	
9247 City of Burden	-	-	-	-	
9267 City of Linn Valley	31,496	-	31,496	0.020620	
9285 Johnson Co Fire Dist No 2	-	-	-	-	
9290 City of Basehor	237,019	-	237,019	0.155172	
9316 City of Andover	696,323	-	696,323	0.455871	
9340 McPherson County Rural Fire Dist # 9	-	-	-	-	
9364 Leavenworth Co Fire District # 1	168,217	-	168,217	0.110129	
9367 City of St George	15,533	-	15,533	0.010169	
9417 Northwest Consolidated Fire District	473,390	-	473,390	0.309921	
9538 Fairmount Township Fire Dept	102,812	-	102,812	0.067309	
5543 City of Lake Quivira	37,775	-	37,775	0.024731	
240 City of Wakefield	10,882	-	10,882	0.007124	
Total Kansas Police and Firemen Group	\$ 152,745,617	\$ -	\$ 152,745,617	100.000000%	
Judges Group:					
Employer - State of Kansas					
Total Judges Group	\$ 6,242,592	\$ -	\$ 6,242,592	100.000000	%
Total Pension Plan	\$ 989,313,918	\$ 69,446,260	\$ 1,058,760,178		

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense					
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
State/School Group														
Special Funding Situation - Subtotal	\$ 678,766,450	\$ 24,591,769	\$ 46,197,691	\$ 75,005,074	\$ 6,131,431	\$ 151,925,965	\$ -	\$ 31,887,714	\$ 31,887,714	\$ 112,858,332	\$ (9,686,484)	\$ 103,171,848	\$ -	\$ 103,171,848
Nonspecial Funding Situation														
Employer - State of Kansas														
S175 Kansas Housing Resource Corporation	\$ 7,451,566	\$ 269,971	\$ 507,163	\$ 823,413	\$ 2,460,481	\$ 4,061,028	\$ -	\$ 657,019	\$ 657,019	\$ 1,238,970	\$ 668,390	\$ 1,907,360	\$ -	\$ 1,907,360
S176 Kansas Development Finance Authority	1,150,440	41,681	78,300	127,126	38,352	285,459	-	37,575	37,575	191,283	(20,205)	171,078	-	171,078
S246 Fort Hays State University	6,253,892	226,579	425,648	691,068	-	1,343,295	-	1,613,133	1,613,133	1,039,833	(790,926)	248,907	-	248,907
S276 Dept of Transportation	137,393,290	4,977,771	9,351,159	15,182,238	4,126,214	33,637,382	-	4,705,600	4,705,600	22,844,349	(613,765)	22,230,584	-	22,230,584
S367 Kansas State University	49,068,451	1,777,754	3,339,660	5,422,164	-	10,539,578	-	7,657,321	7,657,321	8,158,599	(4,151,692)	4,006,907	-	4,006,907
S379 Emporia State University	5,507,477	199,536	374,846	608,587	-	1,182,969	-	1,915,869	1,915,869	915,727	(937,571)	(21,844)	-	(21,844)
S385 Pittsburg State University	9,214,025	333,825	627,119	1,018,169	-	1,979,113	-	1,659,874	1,659,874	1,532,014	(913,581)	618,433	-	618,433
S450 Kansas Lottery	6,120,122	221,733	416,543	676,286	40,052	1,354,614	-	278,009	278,009	1,017,591	(70,457)	947,134	-	947,134
S561 Kansas Board of Regents	770,554	27,917	52,445	85,148	125,813	291,323	-	25,446	25,446	128,120	(21,782)	106,338	-	106,338
S682 Staff Benefits University of Kansas	31,842,386	1,153,653	2,167,233	3,518,649	-	6,839,535	-	5,443,945	5,443,945	5,294,426	(3,287,406)	2,007,020	-	2,007,020
S683 University of Kansas Medical Center	19,742,383	715,268	1,343,691	2,181,573	1,391,732	5,632,264	-	269,616	269,616	3,282,561	250,749	3,533,310	-	3,533,310
S715 Wichita State University	13,117,230	475,238	892,775	1,449,481	-	2,817,494	-	2,292,778	2,292,778	2,180,999	(1,664,579)	516,420	-	516,420
Other state agencies (less KPERS)	1,141,717,675	41,364,527	77,706,733	126,162,131	52,907,212	298,140,603	-	20,568,402	20,568,402	189,833,128	14,048,030	203,881,158	-	203,881,158
State Subtotal	\$ 1,429,349,491	\$ 51,785,453	\$ 97,283,315	\$ 157,946,033	\$ 61,089,856	\$ 368,104,657	\$ -	\$ 47,124,587	\$ 47,124,587	\$ 237,657,600	\$ 2,495,205	\$ 240,152,805	\$ -	\$ 240,152,805

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Employers - Other														
4930 North Central Kansas Technical College	\$ 107,754	\$ 3,904	\$ 7,334	\$ 11,907	\$ 20,085	\$ 43,230	\$ -	\$ 5,222	\$ 5,222	\$ 17,916	\$ (10,717)	\$ 7,199	\$ -	\$ 7,199
4931 North West Kansas Technical College	36,799	1,333	2,504	4,066	3,761	11,664	-	4,890	4,890	6,119	66	6,185	-	6,185
5045 Allen County Community College	-	-	-	-	255	255	-	25,952	25,952	-	(7,042)	(7,042)	-	(7,042)
5046 Coffeyville Community College	-	-	-	-	90,674	90,674	-	102,301	102,301	-	3,445	3,445	-	3,445
5047 Garden City Community College	124,240	4,501	8,456	13,729	49,508	76,194	-	19,020	19,020	20,657	4,199	24,856	-	24,856
5048 Hutchinson Community College	778,345	28,200	52,975	86,009	121,258	288,442	-	57,184	57,184	129,415	2,562	131,977	-	131,977
5049 Kansas City Kansas Community College	1,697,070	61,485	115,504	187,530	483,009	847,528	-	210,996	210,996	282,171	(57,284)	224,887	-	224,887
5050 Neosho County Community College	121,666	4,408	8,281	13,444	51,811	77,944	-	54,721	54,721	20,229	(26,140)	(5,911)	-	(5,911)
5107 Cowley County Community College	92,867	3,365	6,321	10,262	41,784	61,732	-	127,185	127,185	15,441	(17,277)	(1,836)	-	(1,836)
5108 Barton County Community College	345,104	12,503	23,488	38,135	87,989	162,115	-	-	-	57,380	36,250	93,630	-	93,630
5109 Butler County Community College	523,048	18,950	35,599	57,798	153,864	266,211	-	112,638	112,638	86,967	(41,547)	45,420	-	45,420
5110 Colby Community College	143,788	5,209	9,786	15,889	45,599	76,483	-	76,550	76,550	23,908	(8,749)	15,159	-	15,159
5111 Independence Community College	-	-	-	-	221,729	221,729	-	404,016	404,016	-	745	745	-	745
5112 Labette Community College	44,868	1,626	3,054	4,958	25,343	34,981	-	23,466	23,466	7,460	(3,765)	3,695	-	3,695
5113 Pratt Community College	225,107	8,156	15,321	24,875	67,572	115,924	-	23,220	23,220	37,429	18,175	55,604	-	55,604
5177 Cloud County Community College	524,717	19,011	35,713	57,982	143,134	255,840	-	-	-	87,245	69,465	156,710	-	156,710
5178 Dodge City Community College	332,931	12,062	22,660	36,790	349,728	421,240	-	388,860	388,860	55,356	(5,404)	49,952	-	49,952
5179 Fort Scott Community College	276,236	10,008	18,801	30,525	296,564	355,898	-	307,734	307,734	45,930	24,067	69,997	-	69,997
5180 Highland Community College	38,121	1,381	2,595	4,212	3,476	11,664	-	10,456	10,456	6,338	(16,262)	(9,924)	-	(9,924)
5404 Seward County Community College	131,058	4,748	8,920	14,482	27,295	55,445	-	5,429	5,429	21,791	857	22,648	-	22,648
5406 Johnson County Community College	1,051,312	38,089	71,553	116,172	450,212	676,026	-	96,169	96,169	174,801	(30,729)	144,072	-	144,072
5596 NW Kansas Education Service Center	568,890	20,611	38,719	62,863	-	122,193	-	132,542	132,542	94,589	(73,576)	21,013	-	21,013
5600 SC Kansas Special Education Coop	889,925	32,242	60,570	98,339	230,308	421,459	-	118,325	118,325	147,968	(54,506)	93,462	-	93,462
5604 ANW Special Education Coop	257,941	9,345	17,556	28,503	11,952	67,356	-	165,570	165,570	42,888	(90,066)	(47,178)	-	(47,178)
5608 Tri County Special Education Coop	26,921	975	1,833	2,975	41,286	47,069	-	112,291	112,291	4,476	(32,394)	(27,918)	-	(27,918)
5609 Keystone Learning Services	134,675	4,879	9,166	14,882	10,901	39,828	-	268,954	268,954	22,392	(149,911)	(127,519)	-	(127,519)
5612 SE Kansas Education Service Center	822,101	29,785	55,953	90,844	68,619	245,201	-	133,720	133,720	136,690	(118,936)	17,754	-	17,754
5624 Reno County Education Coop	245,489	8,894	16,708	27,127	65,147	117,876	-	86,103	86,103	40,817	(41,395)	(578)	-	(578)
5626 High Plains Educational Coop	96,624	3,501	6,576	10,677	20,934	41,688	-	146,256	146,256	16,066	(138,753)	(122,687)	-	(122,687)
5634 SW Kansas Coop District 613	611,602	22,158	41,626	67,583	86,348	217,715	-	309,086	309,086	101,691	7,455	109,146	-	109,146
5638 East Central Kansas Coop in Education	187,265	6,785	12,746	20,693	29,114	69,338	-	94,273	94,273	31,136	(21,784)	9,352	-	9,352
5655 Brown Co Kansas Special Educ Coop	-	-	-	-	8,601	8,601	-	12,009	12,009	-	(1,337)	(1,337)	-	(1,337)
5657 Doniphan County Education Coop	40,347	1,462	2,746	4,458	14,451	23,117	-	802	802	6,708	(13,835)	(7,127)	-	(7,127)
5671 Marion County Special Education Coop	288,340	10,447	19,625	31,862	38,149	100,083	-	16,167	16,167	47,942	(34,654)	13,288	-	13,288
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	-	92,776	92,776	-	859,526	859,526	-	(273,393)	(273,393)	-	(273,393)

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5688 Sumner County Education Services	\$ 133,284	\$ 4,829	\$ 9,071	\$ 14,728	\$ 44,339	\$ 72,967	\$ -	\$ 1,753	\$ 1,753	\$ 22,161	\$ 3,776	\$ 25,937	\$ -	\$ 25,937
9034 Three Lakes Educational Cooperative	715,460	25,921	48,695	79,060	114,150	267,826	-	134,100	134,100	118,959	29,434	148,393	-	148,393
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	7,304	265	497	807	-	1,569	-	56,490	56,490	1,214	(41,603)	(40,389)	-	(40,389)
9047 SW Plains Regional Service Center	69,842	2,530	4,753	7,718	169	15,170	-	80,194	80,194	11,613	(42,896)	(31,283)	-	(31,283)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 South Central Kansas Education Service	907,246	32,870	61,748	100,253	149,163	344,034	-	5,685	5,685	150,848	66,759	217,607	-	217,607
9056 Smoky Hill Education Service Center	138,988	5,036	9,460	15,358	99,410	129,264	-	79,365	79,365	23,109	12,205	35,314	-	35,314
9273 Nc Kansas Sp Ed Coop Interlocal 636	54,259	1,966	3,693	5,996	18,910	30,565	-	1,065	1,065	9,022	(12,883)	(3,861)	-	(3,861)
9274 Southeast Kansas Interlocal 637	494,735	17,924	33,672	54,669	86,462	192,727	-	16,071	16,071	82,259	(9,724)	72,535	-	72,535
9303 Wsu Campus of Applied Sciences and Technology	99,684	3,612	6,784	11,015	34,664	56,075	-	11,792	11,792	16,575	358	16,933	-	16,933
9304 Manhattan Area Technical College	-	-	-	-	-	-	-	114	114	-	(886)	(886)	-	(886)
9305 Flint Hills Technical College	273,802	9,920	18,635	30,256	33,681	92,492	-	13,536	13,536	45,525	9,731	55,256	-	55,256
9395 Salina Area Technical College	-	-	-	-	-	-	-	7,086	7,086	-	(5,755)	(5,755)	-	(5,755)
9487 Western Kansas Com College Virtual Ed Consortium	53,494	1,938	3,641	5,911	32,755	44,245	-	48,249	48,249	8,894	(17,930)	(9,036)	-	(9,036)
9507 Butler Co Special Education Interlocal # 638	823,562	29,838	56,052	91,005	90,716	267,611	-	24,448	24,448	136,933	6,055	142,988	-	142,988
4828 USD 202 Turner	39,621,109	1,435,476	2,696,662	4,378,213	1,327,986	9,838,337	-	1,151,001	1,151,001	6,587,792	285,212	6,873,004	-	6,873,004
4829 USD 203 Piper	21,961,943	795,683	1,494,758	2,426,839	1,951,774	6,669,054	-	-	-	3,651,607	974,821	4,626,428	-	4,626,428
4871 USD 205 Bluestem	5,166,338	187,177	351,627	570,891	231,458	1,341,153	-	90,642	90,642	859,006	52,563	911,569	-	911,569
4882 USD 204 Bonner Springs	27,555,957	998,355	1,875,492	3,044,989	419,145	6,337,981	-	501,883	501,883	4,581,722	26,720	4,608,442	-	4,608,442
4912 USD 206 Remington-Whitewater	4,750,140	172,098	323,300	524,900	28,940	1,049,238	-	229,791	229,791	789,805	(12,042)	777,763	-	777,763
4977 USD 209 Moscow	1,989,027	72,063	135,376	219,792	-	427,231	-	150,855	150,855	330,715	(79,866)	250,849	-	250,849
4978 USD 233 Olathe	290,301,174	10,517,638	19,758,260	32,078,871	8,770,131	71,124,900	-	26,644,725	26,644,725	48,268,305	384,429	48,652,734	-	48,652,734
4979 USD 242 Weskan	1,006,513	36,466	68,504	111,222	16,057	232,249	-	85,147	85,147	167,353	(11,716)	155,637	-	155,637
4980 USD 250 Pittsburg	26,631,807	964,873	1,812,594	2,942,869	873,173	6,593,509	-	-	-	4,428,064	303,244	4,731,308	-	4,731,308
4981 USD 253 Emporia	48,165,587	1,745,044	3,278,210	5,322,395	105,791	10,451,440	-	2,949,477	2,949,477	8,008,480	(495,556)	7,512,924	-	7,512,924
4982 USD 259 Wichita	533,377,121	19,324,301	36,302,312	58,939,257	22,031,769	136,597,639	-	13,520,878	13,520,878	88,684,483	(708,846)	87,975,637	-	87,975,637
4983 USD 260 Derby	65,933,342	2,388,771	4,487,506	7,285,768	1,217,173	15,379,218	-	1,095,361	1,095,361	10,962,721	35,905	10,998,626	-	10,998,626
4984 USD 262 Valley Center	32,252,672	1,168,517	2,195,157	3,563,986	5,433,706	12,361,366	-	-	-	5,362,644	1,924,839	7,287,483	-	7,287,483
4985 USD 265 Goddard	66,182,309	2,397,791	4,504,450	7,313,280	11,570,080	25,785,601	-	50,584	50,584	11,004,116	3,487,633	14,491,749	-	14,491,749
4986 USD 266 Maize	85,931,022	3,113,289	5,848,572	9,495,553	19,245,115	37,702,529	-	26,499	26,499	14,287,730	5,894,260	20,181,990	-	20,181,990
4987 USD 268 Cheney	6,938,466	251,381	472,241	766,715	176,702	1,667,039	-	87,987	87,987	1,153,657	(8,482)	1,145,175	-	1,145,175
4988 USD 290 Ottawa	24,785,593	897,984	1,686,939	2,738,858	96,358	5,420,139	-	243,178	243,178	4,121,094	(3,838)	4,117,256	-	4,117,256
4990 USD 314 Brewster	1,636,132	59,277	111,357	180,796	46,618	398,048	-	1,349	1,349	272,039	41,734	313,773	-	313,773
4991 USD 348 Baldwin City	10,018,527	362,972	681,873	1,107,068	11,120	2,163,033	-	564,509	564,509	1,665,778	(52,543)	1,613,235	-	1,613,235
4992 USD 349 Stafford	3,183,501	115,339	216,673	351,783	297,582	981,377	-	45,604	45,604	529,320	112,976	642,296	-	642,296
4993 USD 352 Goodland	7,766,619	281,385	528,606	858,227	77,437	1,745,655	-	461,294	461,294	1,291,354	(122,119)	1,169,235	-	1,169,235

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4994 USD 359 Argonia Public Schools	\$ 1,939,846	\$ 70,281	\$ 132,029	\$ 214,357	\$ 45,076	\$ 461,743	\$ -	\$ 48,926	\$ 48,926	\$ 322,538	\$ (24,682)	\$ 297,856	\$ -	\$ 297,856
4995 USD 363 Holcomb	9,241,225	334,810	628,969	1,021,174	544,250	2,529,203	-	26,873	26,873	1,536,536	116,797	1,653,333	-	1,653,333
4996 USD 371 Montezuma	2,440,633	88,424	166,113	269,695	38,790	563,022	-	110,655	110,655	405,804	(13,696)	392,108	-	392,108
4997 USD 373 Newton	36,106,208	1,308,131	2,457,434	3,989,809	158,180	7,913,554	-	1,050,108	1,050,108	6,003,370	(535,197)	5,468,173	-	5,468,173
4998 USD 376 Sterling	4,260,065	154,343	289,946	470,746	-	915,035	-	222,505	222,505	708,320	(102,142)	606,178	-	606,178
4999 USD 383 Manhattan-Ogden	73,423,028	2,660,123	4,997,263	8,113,394	4,307,684	20,078,464	-	2,241,565	2,241,565	12,208,029	1,380,546	13,588,575	-	13,588,575
5000 USD 385 Andover	44,177,445	1,600,553	3,006,772	4,881,698	1,695,922	11,184,945	-	21,816	21,816	7,345,373	689,754	8,035,127	-	8,035,127
5001 USD 386 Madison-Virgil	2,588,456	93,780	176,173	286,030	24,762	580,745	-	47,763	47,763	430,382	(46,495)	383,887	-	383,887
5002 USD 390 Hamilton	1,037,678	37,595	70,626	114,666	100,083	322,970	-	79,713	79,713	172,534	1,352	173,886	-	173,886
5004 USD 394 Rose Hill	13,754,223	498,317	936,130	1,519,870	581,946	3,536,263	-	-	-	2,286,911	256,403	2,543,314	-	2,543,314
5005 USD 396 Douglass Public Schools	6,049,654	219,180	411,747	668,499	42,510	1,341,936	-	235,134	235,134	1,005,875	(107,648)	898,227	-	898,227
5006 USD 398 Peabody-Burns	2,256,151	81,741	153,556	249,309	81,644	566,250	-	313,298	313,298	375,130	(42,072)	333,058	-	333,058
5007 USD 399 Paradise	1,451,302	52,581	98,777	160,372	31,702	343,432	-	95,281	95,281	241,308	(44,911)	196,397	-	196,397
5008 USD 404 Riverton	6,903,267	250,106	469,845	762,825	274,442	1,757,218	-	279,959	279,959	1,147,805	(37,711)	1,110,094	-	1,110,094
5010 USD 409 Atchison Public Schools	16,092,876	583,046	1,095,301	1,778,296	1,048,221	4,504,864	-	1,616,770	1,616,770	2,675,759	(155,342)	2,520,417	-	2,520,417
5011 USD 420 Osage City	5,988,925	216,979	407,614	661,788	132,178	1,418,559	-	31,516	31,516	995,777	45,682	1,041,459	-	1,041,459
5012 USD 421 Lyndon	3,919,482	142,003	266,764	433,111	107,140	949,018	-	9,219	9,219	651,691	29,222	680,913	-	680,913
5013 USD 443 Dodge City	74,853,253	2,711,940	5,094,605	8,271,437	3,519,622	19,597,604	-	1,868,693	1,868,693	12,445,832	1,454,615	13,900,447	-	13,900,447
5014 USD 446 Independence	16,211,273	587,336	1,103,360	1,791,379	637,541	4,119,616	-	529,874	529,874	2,695,444	(78,125)	2,617,319	-	2,617,319
5015 USD 448 Inman	4,121,147	149,310	280,491	455,395	27,312	912,508	-	70,095	70,095	685,222	20,500	705,722	-	705,722
5016 USD 449 Easton	5,985,099	216,841	407,353	661,366	222,066	1,507,626	-	11,089	11,089	995,141	36,638	1,031,779	-	1,031,779
5017 USD 453 Leavenworth	35,708,931	1,293,738	2,430,394	3,945,910	220,868	7,890,910	-	1,091,870	1,091,870	5,937,315	(195,038)	5,742,277	-	5,742,277
5018 USD 456 Marais Des Cygnes Valley	2,623,794	95,060	178,579	289,935	87,719	651,293	-	78,406	78,406	436,258	(19,963)	416,295	-	416,295
5019 USD 470 Arkansas City	29,200,993	1,057,955	1,987,456	3,226,769	2,070,701	8,342,881	-	225,834	225,834	4,855,242	632,710	5,487,952	-	5,487,952
5020 USD 475 Geary Co	76,080,839	2,756,416	5,178,157	8,407,088	1,695,926	18,037,587	-	2,630,130	2,630,130	12,649,942	(827,551)	11,822,391	-	11,822,391
5021 USD 477 Ingalls	2,731,408	98,959	185,903	301,826	118,317	705,005	-	75,017	75,017	454,151	42,262	496,413	-	496,413
5022 USD 480 Liberal	49,844,987	1,805,888	3,392,512	5,507,973	4,177,976	14,884,349	-	2,832,098	2,832,098	8,287,714	277,931	8,565,645	-	8,565,645
5024 USD 215 Lakin	5,978,769	216,611	406,922	660,666	170,958	1,455,157	-	498,124	498,124	994,088	(28,151)	965,937	-	965,937
5025 USD 234 Fort Scott	19,616,403	710,704	1,335,117	2,167,652	1,195,213	5,408,686	-	438,769	438,769	3,261,615	275,837	3,537,452	-	3,537,452
5026 USD 251 North Lyon	3,911,413	141,711	266,216	432,219	75,969	916,115	-	100,001	100,001	650,350	(70,527)	579,823	-	579,823
5027 USD 261 Haysville	58,640,102	2,124,536	3,991,118	6,479,851	596,383	13,191,888	-	1,442,401	1,442,401	9,750,075	307,936	10,058,011	-	10,058,011
5028 USD 267 Renwick	12,722,179	460,926	865,887	1,405,827	251,739	2,984,379	-	1,163,844	1,163,844	2,115,314	(386,928)	1,728,386	-	1,728,386
5029 USD 288 Central Heights	4,773,791	172,955	324,910	527,514	107,823	1,133,202	-	279,267	279,267	793,737	(246,704)	547,033	-	547,033
5031 USD 305 Salina	94,944,635	3,439,853	6,462,051	10,491,575	1,578,799	21,972,278	-	1,328,715	1,328,715	15,786,421	(126,625)	15,659,796	-	15,659,796
5032 USD 361 Chaparral Schools	8,505,174	308,143	578,873	939,839	266,775	2,093,630	-	3,206	3,206	1,414,153	84,080	1,498,233	-	1,498,233
5033 USD 378 Riley Co	5,563,962	201,583	378,690	614,829	56,989	1,252,091	-	189,297	189,297	925,119	2,262	927,381	-	927,381

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5034 USD 403 Otis-Bison	\$ 2,354,236	\$ 85,294	\$ 160,232	\$ 260,148	\$ 9,410	\$ 515,084	\$ -	\$ 178,804	\$ 178,804	\$ 391,438	\$ (68,422)	\$ 323,016	\$ -	\$ 323,016
5035 USD 413 Chanute	15,224,028	551,568	1,036,166	1,682,286	704,600	3,974,620	-	410,725	410,725	2,531,295	113,827	2,645,122	-	2,645,122
5036 USD 415 Hiawatha	8,194,573	296,890	557,733	905,517	130,374	1,890,514	-	134,306	134,306	1,362,510	45,707	1,408,217	-	1,408,217
5037 USD 418 McPherson	28,438,926	1,030,345	1,935,589	3,142,559	266,791	6,375,284	-	768,417	768,417	4,728,533	(635,804)	4,092,729	-	4,092,729
5038 USD 422 Kiowa County	3,575,422	129,538	243,347	395,091	179,059	947,035	-	125,840	125,840	594,484	70,812	665,296	-	665,296
5039 USD 439 Sedgwick Public Schools	4,101,113	148,584	279,127	453,181	89,717	970,609	-	362,148	362,148	681,891	(108,450)	573,441	-	573,441
5040 USD 445 Coffeyville	14,494,864	525,150	986,538	1,601,712	492,205	3,605,605	-	478,356	478,356	2,410,058	135,421	2,545,479	-	2,545,479
5041 USD 457 Garden City	72,890,312	2,640,823	4,961,006	8,054,528	1,195,704	16,852,061	-	1,388,941	1,388,941	12,119,454	(147,169)	11,972,285	66,607	12,038,892
5042 USD 458 Basehor-Linwood	25,892,556	938,090	1,762,280	2,861,180	1,604,852	7,166,402	-	-	-	4,305,149	799,521	5,104,670	-	5,104,670
5043 USD 465 Winfield	33,324,783	1,207,360	2,268,126	3,682,456	946,960	8,104,902	-	462,182	462,182	5,540,904	452,302	5,993,206	-	5,993,206
5056 USD 223 Barnes	3,536,397	128,124	240,692	390,779	77,951	837,546	-	42,099	42,099	587,996	5,915	593,911	-	593,911
5057 USD 258 Humboldt	6,535,833	236,794	444,837	722,223	256,937	1,660,791	-	1,722	1,722	1,086,711	113,971	1,200,682	-	1,200,682
5058 USD 273 Beloit	12,760,926	462,329	868,524	1,410,108	152,330	2,893,291	-	334,218	334,218	2,121,756	105,986	2,227,742	-	2,227,742
5059 USD 284 Chase County	3,935,552	142,585	267,859	434,886	245,298	1,090,628	-	136,141	136,141	654,363	6,470	660,833	-	660,833
5060 USD 285 Cedar Vale	1,821,380	65,989	123,966	201,266	54,143	445,364	-	18,306	18,306	302,840	11,559	314,399	-	314,399
5061 USD 286 Chautauqua County	3,792,529	137,404	258,124	419,082	188,600	1,003,210	-	1,792	1,792	630,583	62,088	692,671	-	692,671
5062 USD 287 West Franklin	6,137,582	222,365	417,731	678,215	12,207	1,330,518	-	139,922	139,922	1,020,494	(125,350)	895,144	-	895,144
5063 USD 327 Ellsworth	5,218,997	189,085	355,211	576,710	27,217	1,148,223	-	166,894	166,894	867,761	(24,682)	843,079	-	843,079
5064 USD 338 Valley Falls	3,494,311	126,599	237,827	386,128	126,697	877,251	-	85,084	85,084	580,998	(87,232)	493,766	-	493,766
5065 USD 342 McLouth	4,189,528	151,787	285,144	462,951	151,897	1,051,779	-	119,042	119,042	696,592	39,103	735,695	-	735,695
5066 USD 380 Vermillion	4,982,203	180,506	339,095	550,544	73,599	1,143,744	-	17,432	17,432	828,390	28,267	856,657	-	856,657
5067 USD 389 Eureka	7,672,361	277,970	522,191	847,811	150,215	1,798,187	-	35,952	35,952	1,275,682	2,302	1,277,984	-	1,277,984
5068 USD 417 Council Grove	7,290,318	264,129	496,188	805,595	272,022	1,837,934	-	52,388	52,388	1,212,159	263	1,212,422	-	1,212,422
5069 USD 440 Halstead	6,775,479	245,476	461,148	748,704	197,866	1,653,194	-	103,757	103,757	1,126,557	57,567	1,184,124	-	1,184,124
5070 USD 464 Tonganoxie	16,009,817	580,037	1,089,648	1,769,117	117,577	3,556,379	-	299,587	299,587	2,661,948	(13,493)	2,648,455	-	2,648,455
5072 USD 482 Dighton	2,180,118	78,986	148,381	240,907	18,001	486,275	-	66,298	66,298	362,488	(20,185)	342,303	-	342,303
5073 USD 487 Herington	4,323,507	156,641	294,264	477,756	172,129	1,100,790	-	51,456	51,456	718,868	22,693	741,561	-	741,561
5076 USD 217 Rolla	1,761,207	63,809	119,870	194,617	53,448	431,744	-	65,646	65,646	292,835	(74,247)	218,588	-	218,588
5077 USD 218 Elkhart	4,426,600	160,376	301,279	489,148	12,237	963,040	-	216,583	216,583	736,010	(200,075)	535,935	-	535,935
5078 USD 226 Meade	3,943,691	142,880	268,413	435,786	304,267	1,151,346	-	340,134	340,134	655,716	(80,721)	574,995	-	574,995
5079 USD 235 Uniontown	4,590,004	166,296	312,402	507,205	83,692	1,069,595	-	51,688	51,688	763,179	(76,972)	686,207	-	686,207
5080 USD 252 Southern Lyon County	6,346,273	229,926	431,935	701,276	586,759	1,949,896	-	240	240	1,055,193	190,865	1,246,058	-	1,246,058
5081 USD 254 Barber County North	4,734,975	171,549	322,269	523,224	239,640	1,256,682	-	170,337	170,337	787,283	62,645	849,928	-	849,928
5082 USD 269 Palco	1,101,746	39,916	74,986	121,745	19,953	256,600	-	90,686	90,686	183,187	(61,308)	121,879	-	121,879
5083 USD 270 Plainville	3,675,871	133,177	250,184	406,191	250,257	1,039,809	-	43,335	43,335	611,186	66,631	677,817	-	677,817
5087 USD 281 Graham County	3,540,988	128,290	241,004	391,286	5,427	766,007	-	31,038	31,038	588,759	(3,900)	584,859	-	584,859

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5088 USD 289 Wellsville	\$ 6,529,294	\$ 236,557	\$ 444,391	\$ 721,500	\$ 51,308	\$ 1,453,756	\$ -	\$ 112,113	\$ 112,113	\$ 1,085,624	\$ (19,051)	\$ 1,066,573	\$ -	\$ 1,066,573
5089 USD 298 Lincoln	2,810,154	101,812	191,262	310,528	-	603,602	-	302,618	302,618	467,244	(135,702)	331,542	-	331,542
5090 USD 303 Ness City	2,689,114	97,427	183,025	297,153	88,157	665,762	-	56,418	56,418	447,118	(25,187)	421,931	-	421,931
5092 USD 321 Kaw Valley	12,656,720	458,554	861,432	1,398,593	4,550	2,723,129	-	356,047	356,047	2,104,430	(53,417)	2,051,013	-	2,051,013
5093 USD 322 Onaga-Havensville-Wheaton	2,675,549	96,935	182,102	295,654	923	575,614	-	219,415	219,415	444,863	(47,032)	397,831	-	397,831
5095 USD 329 Mill Creek Valley	4,418,600	160,086	300,736	488,264	54,596	1,003,682	-	241,130	241,130	734,680	(134,673)	600,007	-	600,007
5096 USD 346 Jayhawk	5,876,302	212,899	399,948	649,343	267,316	1,529,506	-	50,111	50,111	977,051	115,892	1,092,943	-	1,092,943
5098 USD 360 Caldwell	2,817,598	102,082	191,769	311,350	35,417	640,618	-	43,891	43,891	468,481	2,465	470,946	-	470,946
5099 USD 365 Garnett	9,033,161	327,272	614,808	998,183	9,551	1,949,814	-	265,240	265,240	1,501,941	(75,694)	1,426,247	-	1,426,247
5100 USD 367 Osawatomie	9,949,381	360,467	677,167	1,099,427	156,126	2,293,187	-	643,619	643,619	1,654,281	(203,442)	1,450,839	-	1,450,839
5101 USD 372 Silver Lake	7,038,151	254,993	479,025	777,730	30,654	1,542,402	-	114,895	114,895	1,170,232	(6,376)	1,163,856	-	1,163,856
5102 USD 379 Clay Center	15,265,766	553,080	1,039,007	1,686,898	317,719	3,596,704	-	630,311	630,311	2,538,235	(167,244)	2,370,991	-	2,370,991
5103 USD 382 Pratt	9,145,714	331,350	622,468	1,010,620	201,359	2,165,797	-	184,845	184,845	1,520,656	44,890	1,565,546	-	1,565,546
5104 USD 419 Canton-Galva	2,924,656	105,961	199,056	323,180	33,838	662,035	-	88,647	88,647	486,282	(93,956)	392,326	-	392,326
5105 USD 459 Bucklin	2,628,524	95,232	178,900	290,457	205,350	769,939	-	66,254	66,254	437,044	57,092	494,136	-	494,136
5106 USD 483 Kismet-Plains	7,190,425	260,510	489,390	794,557	870	1,545,327	-	177,295	177,295	1,195,550	(90,255)	1,105,295	-	1,105,295
5116 USD 210 Hugoton	9,765,037	353,788	664,621	1,079,057	861,742	2,959,208	-	487,055	487,055	1,623,630	(118,514)	1,505,116	-	1,505,116
5117 USD 212 Northern Valley	1,629,106	59,023	110,879	180,020	15,179	365,101	-	122,286	122,286	270,871	(52,488)	218,383	-	218,383
5118 USD 214 Ulysses	13,349,920	483,669	908,612	1,475,193	491,733	3,359,207	-	487,626	487,626	2,219,688	(171,937)	2,047,751	-	2,047,751
5119 USD 219 Minneola	3,021,140	109,456	205,623	333,842	105,548	754,469	-	35,116	35,116	502,324	32,921	535,245	-	535,245
5120 USD 231 Gardner Edgerton	60,818,968	2,203,477	4,139,414	6,720,620	556,579	13,620,090	-	2,872,677	2,872,677	10,112,355	3,107	10,115,462	-	10,115,462
5122 USD 255 South Barber County	2,490,928	90,247	169,536	275,253	25,157	560,193	-	52,939	52,939	414,166	(10,586)	403,580	-	403,580
5123 USD 256 Marmaton Valley	2,549,639	92,374	173,532	281,740	25,589	573,235	-	25,610	25,610	423,928	11,424	435,352	-	435,352
5125 USD 320 Wamego	17,827,718	645,900	1,213,377	1,969,999	202,166	4,031,442	-	27,121	27,121	2,964,210	(67,964)	2,896,246	-	2,896,246
5127 USD 332 Cunningham	2,238,760	81,110	152,372	247,388	106,190	587,060	-	51,241	51,241	372,238	(6,220)	366,018	-	366,018
5128 USD 335 North Jackson	3,557,196	128,878	242,107	393,077	114,894	878,956	-	45,421	45,421	591,454	31,748	623,202	-	623,202
5129 USD 337 Royal Valley	8,331,683	301,858	567,065	920,668	100,185	1,889,776	-	82,963	82,963	1,385,307	(166,430)	1,218,877	-	1,218,877
5130 USD 343 Perry	6,811,930	246,797	463,628	752,732	156,549	1,619,706	-	-	-	1,132,618	63,692	1,196,310	-	1,196,310
5131 USD 364 Marysville	8,040,490	291,308	547,246	888,491	32,054	1,759,099	-	514,867	514,867	1,336,890	(114,430)	1,222,460	-	1,222,460
5132 USD 368 Paola	31,018,060	1,123,787	2,111,128	3,427,559	81,143	6,743,617	-	1,575,940	1,575,940	5,157,365	(261,138)	4,896,227	-	4,896,227
5133 USD 381 Spearville-Windhorst	3,044,444	110,300	207,209	336,417	183,805	837,731	-	177,075	177,075	506,199	(17,093)	489,106	-	489,106
5134 USD 393 Solomon	3,290,142	119,202	223,931	363,567	166,660	873,360	-	85,924	85,924	547,051	70,577	617,628	-	617,628
5135 USD 402 Augusta	15,136,031	548,380	1,030,177	1,672,562	-	3,251,119	-	524,784	524,784	2,516,664	(212,071)	2,304,593	-	2,304,593
5137 USD 432 Victoria	2,330,723	84,442	158,632	257,550	37,029	537,653	-	116,115	116,115	387,529	(55,103)	332,426	-	332,426
5138 USD 454 Burlingame Public Schools	2,502,267	90,657	170,307	276,506	69,937	607,407	-	70,944	70,944	416,051	1,795	417,846	-	417,846
5140 USD 463 Udall	3,447,077	124,888	234,613	380,909	129,997	870,407	-	28,501	28,501	573,145	7,580	580,725	-	580,725

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5141 USD 467 Wichita County Schools	\$ 3,807,694	\$ 137,953	\$ 259,157	\$ 420,758	\$ 14,834	\$ 832,702	\$ -	\$ 205,232	\$ 205,232	\$ 633,104	\$ (128,076)	\$ 505,028	\$ -	\$ 505,028
5142 USD 474 Haviland	1,009,644	36,579	68,718	111,568	46,549	263,414	-	45,700	45,700	167,873	(8,871)	159,002	-	159,002
5143 USD 211 Norton	5,680,342	205,799	386,611	627,689	44,002	1,264,101	-	383,264	383,264	944,469	(100,337)	844,132	-	844,132
5144 USD 216 Deerfield	2,652,732	96,109	180,549	293,132	93,238	663,028	-	204,092	204,092	441,069	(52,022)	389,047	-	389,047
5145 USD 227 Jetmore	2,653,289	96,129	180,587	293,194	58,559	628,469	-	173,378	173,378	441,162	(36,123)	405,039	-	405,039
5147 USD 232 De Soto	66,784,242	2,419,599	4,545,419	7,379,795	3,942,956	18,287,769	-	1,039,060	1,039,060	11,104,200	868,203	11,972,403	-	11,972,403
5148 USD 239 North Ottawa County	5,854,320	212,103	398,452	646,914	34,647	1,292,116	-	198,289	198,289	973,396	(66,729)	906,667	-	906,667
5149 USD 244 Burlington	11,582,035	419,618	788,288	1,279,838	118,168	2,605,912	-	725,378	725,378	1,925,742	(145,868)	1,779,874	-	1,779,874
5150 USD 257 Iola	10,237,025	370,888	696,745	1,131,212	248,682	2,447,527	-	339,756	339,756	1,702,108	(131,597)	1,570,511	-	1,570,511
5151 USD 274 Oakley	3,919,900	142,018	266,793	433,157	199,198	1,041,166	-	12,256	12,256	651,761	30,321	682,082	-	682,082
5152 USD 282 West Elk	7,227,085	261,838	491,884	798,608	797,423	2,349,753	-	361,393	361,393	1,201,646	153,531	1,355,177	-	1,355,177
5153 USD 283 Elk Valley	1,349,322	48,886	91,836	149,103	50,188	340,013	-	98,382	98,382	224,351	(63,721)	160,630	-	160,630
5154 USD 299 Sylvan Grove	2,274,377	82,401	154,797	251,323	37,653	526,174	-	22,048	22,048	378,160	3,169	381,329	-	381,329
5155 USD 311 Pretty Prairie	2,796,242	101,308	190,316	308,990	152,315	752,929	-	140,683	140,683	464,930	66,540	531,470	-	531,470
5156 USD 315 Colby	7,745,124	280,607	527,143	855,852	377,650	2,041,252	-	345,421	345,421	1,287,780	76,581	1,364,361	-	1,364,361
5157 USD 326 Logan	1,470,432	53,274	100,080	162,486	9,329	325,169	-	97,237	97,237	244,488	(46,145)	198,343	-	198,343
5158 USD 331 Kingman-Norwich	8,292,032	300,421	564,366	916,286	158,726	1,939,799	-	35,021	35,021	1,378,714	37,570	1,416,284	-	1,416,284
5159 USD 333 Concordia	13,529,602	490,179	920,842	1,495,049	425,802	3,331,872	-	361,552	361,552	2,249,564	271,820	2,521,384	-	2,521,384
5160 USD 347 Kinsley-Offerte	3,348,019	121,299	227,870	369,963	166,915	886,047	-	44,262	44,262	556,674	(24,976)	531,698	-	531,698
5161 USD 356 Conway Springs	4,110,712	148,931	279,780	454,242	-	882,953	-	172,336	172,336	683,487	(118,760)	564,727	-	564,727
5162 USD 377 Atchison Co Community	4,238,500	153,561	288,478	468,363	129,496	1,039,898	-	298,212	298,212	704,734	(109,622)	595,112	-	595,112
5163 USD 395 LaCrosse	3,687,628	133,603	250,985	407,490	391,300	1,183,378	-	42,863	42,863	613,141	96,954	710,095	-	710,095
5164 USD 412 Hoxie Community Schools	3,930,543	142,404	267,517	434,333	230,699	1,074,953	-	16,689	16,689	653,530	114,922	768,452	-	768,452
5166 USD 429 Troy	2,533,640	91,794	172,443	279,972	186,698	730,907	-	210,413	210,413	421,268	33,455	454,723	-	454,723
5167 USD 430 South Brown County	5,858,216	212,244	398,717	647,345	43,408	1,301,714	-	217,345	217,345	974,044	(54,864)	919,180	-	919,180
5168 USD 431 Hoisington	6,699,446	242,722	455,973	740,302	112,994	1,551,991	-	70,751	70,751	1,113,915	63,172	1,177,087	-	1,177,087
5171 USD 444 Little River	2,778,572	100,668	189,113	307,038	50,224	647,043	-	79,099	79,099	461,993	(49,632)	412,361	-	412,361
5172 USD 447 Cherryvale	7,386,316	267,607	502,722	816,203	-	1,586,532	-	132,083	132,083	1,228,121	(123,320)	1,104,801	-	1,104,801
5173 USD 452 Stanton Co	3,537,997	128,182	240,800	390,956	557	760,495	-	387,348	387,348	588,262	(176,799)	411,463	-	411,463
5174 USD 460 Hesston	6,556,841	237,555	446,267	724,544	97,180	1,505,546	-	69,865	69,865	1,090,204	25,559	1,115,763	-	1,115,763
5175 USD 462 Central	2,991,993	108,400	203,639	330,621	10,661	653,321	-	164,755	164,755	497,478	(77,118)	420,360	-	420,360
5176 USD 469 Lansing	24,402,646	884,110	1,660,874	2,696,542	381,761	5,623,287	-	732,492	732,492	4,057,422	(60,951)	3,996,471	-	3,996,471
5185 USD 229 Blue Valley	214,797,434	7,782,130	14,619,381	23,735,554	79,063	46,216,128	-	5,540,471	5,540,471	35,714,317	(1,207,728)	34,506,589	-	34,506,589
5186 USD 237 Smith Center	3,922,822	142,124	266,992	433,480	46,846	889,442	-	166,733	166,733	652,247	(56,409)	595,838	-	595,838
5187 USD 240 Twin Valley	5,244,457	190,007	356,945	579,523	73,203	1,199,678	-	120,404	120,404	871,995	15,623	887,618	-	887,618
5188 USD 271 Stockton	3,067,539	111,137	208,781	338,969	120,307	779,194	-	91,165	91,165	510,039	76,347	586,386	-	586,386

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5189 USD 291 Grinnell	\$ 1,108,841	\$ 40,173	\$ 75,469	\$ 122,529	\$ 57,688	\$ 295,859	\$ -	\$ 23,454	\$ 23,454	\$ 184,367	\$ 7,567	\$ 191,934	\$ -	\$ 191,934
5190 USD 297 St Francis Schools	2,760,138	100,000	187,859	305,001	29,523	622,383	-	200,012	200,012	458,927	(38,311)	420,616	-	420,616
5191 USD 309 Nickerson	10,093,446	365,686	686,972	1,115,346	114,730	2,282,734	-	474,986	474,986	1,678,235	(8,327)	1,669,908	-	1,669,908
5192 USD 310 Fairfield	3,209,101	116,266	218,416	354,612	48,272	737,566	-	220,912	220,912	533,576	(47,933)	485,643	-	485,643
5193 USD 313 Buhler	16,379,964	593,448	1,114,841	1,810,019	226,544	3,744,852	-	688,729	688,729	2,723,493	(127,010)	2,596,483	-	2,596,483
5195 USD 323 Rock Creek	9,532,835	345,375	648,817	1,053,398	876,928	2,924,518	-	45,339	45,339	1,585,022	276,912	1,861,934	-	1,861,934
5196 USD 341 Oskaloosa	5,774,392	209,207	393,013	638,082	83,717	1,324,019	-	83,968	83,968	960,107	(2,199)	957,908	-	957,908
5197 USD 351 Macksville	2,878,048	104,272	195,884	318,030	9,436	627,622	-	100,261	100,261	478,532	(47,689)	430,843	-	430,843
5198 USD 353 Wellington	14,428,362	522,741	982,012	1,594,363	406,955	3,506,071	-	740,937	740,937	2,399,000	(266,913)	2,132,087	-	2,132,087
5199 USD 355 Ellinwood	4,337,002	157,130	295,182	479,248	112,515	1,044,075	-	216,695	216,695	721,112	(2,592)	718,520	-	718,520
5200 USD 362 Prairie View	10,391,665	376,491	707,270	1,148,300	277,189	2,509,250	-	202,391	202,391	1,727,820	12,073	1,739,893	-	1,739,893
5201 USD 369 Burrton	2,077,582	75,271	141,402	229,577	15,935	462,185	-	173,889	173,889	345,439	(46,326)	299,113	-	299,113
5202 USD 392 Osborne County	2,817,111	102,064	191,736	311,296	95,618	700,714	-	55,275	55,275	468,400	28,460	496,860	-	496,860
5203 USD 400 Smoky Valley	7,760,497	281,164	528,189	857,551	124,600	1,791,504	-	132,554	132,554	1,290,336	(39,541)	1,250,795	-	1,250,795
5204 USD 405 Lyons	11,166,323	404,557	759,994	1,233,901	75,681	2,474,133	-	159,976	159,976	1,856,622	(84,629)	1,771,993	-	1,771,993
5205 USD 408 Marion	5,240,770	189,874	356,693	579,116	378,779	1,504,462	-	200,658	200,658	871,382	93,095	964,477	-	964,477
5206 USD 410 Durham Hillsboro Lehigh	5,179,624	187,658	352,532	572,359	42,083	1,154,632	-	155,846	155,846	861,215	(1,324)	859,891	-	859,891
5207 USD 416 Louisburg	11,226,009	406,719	764,056	1,240,497	117,844	2,529,116	-	285,409	285,409	1,866,546	(12,773)	1,853,773	-	1,853,773
5208 USD 423 Moundridge	3,642,898	131,983	247,940	402,548	474,461	1,256,932	-	346,940	346,940	605,704	46,431	652,135	-	652,135
5210 USD 428 Great Bend	36,349,332	1,316,940	2,473,981	4,016,675	829,811	8,637,407	-	831,642	831,642	6,043,795	(110,613)	5,933,182	-	5,933,182
5212 USD 434 Santa Fe Trail	9,095,420	329,528	619,045	1,005,062	410,776	2,364,411	-	327,769	327,769	1,512,293	139,554	1,651,847	-	1,651,847
5213 USD 436 Caney Valley	7,185,138	260,318	489,029	793,972	176,068	1,719,387	-	90,563	90,563	1,194,671	100,729	1,295,400	-	1,295,400
5214 USD 450 Shawnee Heights	35,309,567	1,279,269	2,403,213	3,901,779	1,084,279	8,668,540	-	515,259	515,259	5,870,913	497,812	6,368,725	-	6,368,725
5215 USD 466 Scott Co	7,888,355	285,796	536,891	871,679	221,014	1,915,380	-	476,303	476,303	1,311,595	(35,073)	1,276,522	-	1,276,522
5216 USD 473 Chapman	9,621,389	348,584	654,844	1,063,183	207,440	2,274,051	-	301,214	301,214	1,599,746	(253,320)	1,346,426	-	1,346,426
5217 USD 476 Copeland	1,222,438	44,289	83,200	135,082	55,270	317,841	-	96,363	96,363	203,255	(7,484)	195,771	-	195,771
5218 USD 481 Rural Vista	3,110,668	112,700	211,716	343,735	33,973	702,124	-	60,704	60,704	517,210	(4,149)	513,061	-	513,061
5219 USD 241 Wallace County Schools	2,143,667	77,665	145,900	236,880	73,196	533,641	-	103,427	103,427	356,427	(31,159)	325,268	-	325,268
5220 USD 243 Lebo-Waverly	4,323,855	156,654	294,287	477,795	123,791	1,052,527	-	241,430	241,430	718,926	(39,610)	679,316	-	679,316
5222 USD 307 Eil-Saline	3,726,027	134,994	253,598	411,734	20,882	821,208	-	201,848	201,848	619,526	(65,609)	553,917	-	553,917
5223 USD 339 Jefferson County North	4,192,171	151,883	285,324	463,243	150,965	1,051,415	-	183,195	183,195	697,031	14,562	711,593	-	711,593
5226 USD 272 Waconda	2,694,818	97,634	183,413	297,783	125,670	704,500	-	23,982	23,982	448,067	94,095	542,162	-	542,162
5227 USD 275 Triplains	980,914	35,539	66,762	108,393	85,133	295,827	-	19,779	19,779	163,096	26,716	189,812	-	189,812
5228 USD 292 Wheatland	1,993,271	72,216	135,664	220,260	218,756	646,896	-	34,510	34,510	331,421	61,246	392,667	-	392,667
5229 USD 294 Oberlin	3,501,684	126,866	238,329	386,943	48,682	800,820	-	133,746	133,746	582,224	(71,351)	510,873	-	510,873
5230 USD 312 Haven	7,192,651	260,590	489,541	794,803	141,321	1,686,255	-	210,589	210,589	1,195,920	(142,318)	1,053,602	-	1,053,602

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5231 USD 336 Holton	\$ 14,238,593	\$ 515,865	\$ 969,096	\$ 1,573,393	\$ 1,341,568	\$ 4,399,922	\$ -	\$ 2,086,333	\$ 2,086,333	\$ 2,367,447	\$ (591,753)	\$ 1,775,694	\$ -	\$ 1,775,694
5233 USD 437 Auburn-Washburn	61,441,282	2,226,023	4,181,770	6,789,387	1,755,978	14,953,158	-	237,456	237,456	10,215,827	1,079,623	11,295,450	-	11,295,450
5235 USD 479 Crest	2,331,280	84,462	158,670	257,611	48,235	548,978	-	113,870	113,870	387,621	(40,051)	347,570	-	347,570
5236 USD 330 Mission Valley	5,656,203	204,925	384,969	625,022	108,681	1,323,597	-	82,385	82,385	940,456	(34,362)	906,094	-	906,094
5237 USD 334 Southern Cloud County	2,391,452	86,643	162,765	264,260	76,403	590,071	-	144,126	144,126	397,626	(17,295)	380,331	-	380,331
5238 USD 387 Altoona-Midway	1,968,228	71,309	133,960	217,493	1,342	424,104	-	244,946	244,946	327,257	(61,025)	266,232	-	266,232
5239 USD 401 Chase Raymond	1,672,792	60,605	113,853	184,847	55,651	414,956	-	122,814	122,814	278,135	(40,015)	238,120	-	238,120
5240 USD 494 Syracuse	4,700,680	170,306	319,934	519,435	134,814	1,144,489	-	15,499	15,499	781,581	96,656	878,237	-	878,237
5241 USD 300 Comanche County	2,642,019	95,721	179,819	291,949	126,751	694,240	-	122,272	122,272	439,288	13,843	453,131	-	453,131
5250 USD 306 SE of Saline	6,117,757	221,647	416,382	676,025	79,916	1,393,970	-	219,290	219,290	1,017,198	(33,208)	983,990	-	983,990
5251 USD 384 Blue Valley	2,239,734	81,146	152,439	247,495	75,244	556,324	-	12,024	12,024	372,400	11,557	383,957	-	383,957
5267 USD 397 Centre	2,773,633	100,489	188,777	306,492	210,441	806,199	-	60,654	60,654	461,171	75,104	536,275	-	536,275
5268 USD 220 Ashland	2,086,277	75,586	141,994	230,538	24,108	472,226	-	241,310	241,310	346,885	(58,989)	287,896	-	287,896
5270 USD 224 Clifton-Clyde	3,498,345	126,745	238,102	386,574	131,871	883,292	-	44,510	44,510	581,669	55,639	637,308	-	637,308
5271 USD 225 Fowler	814,310	29,503	55,423	89,983	4,342	179,251	-	466,680	466,680	135,395	(175,010)	(39,615)	-	(39,615)
5272 USD 230 Spring Hill	39,199,138	1,420,188	2,667,942	4,331,584	2,528,162	10,947,876	-	-	-	6,517,631	1,850,782	8,368,413	-	8,368,413
5274 USD 249 Frontenac	8,211,964	297,520	558,917	907,439	207,613	1,971,489	-	1,335	1,335	1,365,401	87,288	1,452,689	-	1,452,689
5275 USD 263 Mulvane	19,268,447	698,098	1,311,434	2,129,203	894,816	5,033,551	-	57,958	57,958	3,203,760	155,609	3,359,369	-	3,359,369
5276 USD 264 Clearwater	8,827,948	319,837	600,841	975,506	58,394	1,954,578	-	254,585	254,585	1,467,821	(126,861)	1,340,960	-	1,340,960
5278 USD 293 Quinter	3,114,912	112,854	212,004	344,204	256,656	925,718	-	68,708	68,708	517,916	36,934	554,850	-	554,850
5280 USD 308 Hutchinson	48,826,648	1,768,994	3,323,203	5,395,444	252,990	10,740,631	-	1,033,002	1,033,002	8,118,395	54,827	8,173,222	-	8,173,222
5281 USD 316 Golden Plains	2,473,398	89,611	168,342	273,315	87,874	619,142	-	23,689	23,689	411,251	82,284	493,535	-	493,535
5283 USD 325 Phillipsburg	4,793,617	173,673	326,260	529,704	122,896	1,152,533	-	258,316	258,316	797,033	(46,609)	750,424	-	750,424
5284 USD 340 Jefferson West	7,298,040	264,409	496,713	806,448	523,770	2,091,340	-	275,862	275,862	1,213,443	28,035	1,241,478	-	1,241,478
5285 USD 344 Pleasanton	3,699,940	134,049	251,822	408,851	10,820	805,542	-	65,266	65,266	615,188	(23,414)	591,774	-	591,774
5286 USD 350 St John-Hudson	3,368,749	122,050	229,281	372,254	123,637	847,222	-	72,184	72,184	560,121	(22,688)	537,433	-	537,433
5287 USD 357 Belle Plaine	5,606,605	203,128	381,593	619,541	95,028	1,299,290	-	180,355	180,355	932,209	9,372	941,581	-	941,581
5288 USD 358 Oxford	3,524,571	127,696	239,886	389,472	132,275	889,329	-	8,772	8,772	586,030	56,486	642,516	-	642,516
5289 USD 366 Woodson	4,018,819	145,602	273,526	444,088	477,781	1,340,997	-	628,342	628,342	668,208	(77,421)	590,787	-	590,787
5291 USD 374 Sublette	5,252,944	190,315	357,522	580,461	-	1,128,298	-	339,100	339,100	873,406	(122,747)	750,659	-	750,659
5292 USD 375 Circle	15,778,866	571,670	1,073,929	1,743,597	247,714	3,636,910	-	96,803	96,803	2,623,548	50,542	2,674,090	-	2,674,090
5293 USD 388 Ellis	3,564,918	129,157	242,633	393,931	8,293	774,014	-	126,240	126,240	592,738	(22,678)	570,060	-	570,060
5294 USD 407 Russell County	8,652,440	313,479	588,895	956,112	219,229	2,077,715	-	228,910	228,910	1,438,639	54,798	1,493,437	-	1,493,437
5295 USD 411 Goessel	2,836,658	102,772	193,066	313,456	87,259	696,553	-	21,525	21,525	471,650	53,929	525,579	-	525,579
5296 USD 435 Abilene	11,293,903	409,179	768,677	1,247,999	-	2,425,855	-	599,439	599,439	1,877,834	(327,864)	1,549,970	-	1,549,970
5297 USD 461 Neodesha	7,150,496	259,063	486,672	790,144	230,774	1,766,653	-	2,850	2,850	1,188,911	70,058	1,258,969	-	1,258,969

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5298 USD 468 Healy	\$ 705,582	\$ 25,563	\$ 48,023	\$ 77,968	\$ 122,411	\$ 273,965	\$ -	\$ 175,551	\$ 175,551	\$ 117,317	\$ (47,375)	\$ 69,942	\$ -	\$ 69,942
5299 USD 471 Dexter	2,362,722	85,602	160,810	261,086	223,538	731,036	-	-	-	392,849	124,698	517,547	-	517,547
5300 USD 484 Fredonia	6,086,871	220,528	414,280	672,612	63,395	1,370,815	-	132,882	132,882	1,012,062	30,362	1,042,424	-	1,042,424
5302 USD 489 Hays	39,152,600	1,418,502	2,664,775	4,326,442	8,053,428	16,463,147	-	3,945,303	3,945,303	6,509,893	1,506,054	8,015,947	-	8,015,947
5303 USD 490 El Dorado	15,350,843	556,162	1,044,797	1,696,299	11,673	3,308,931	-	881,070	881,070	2,552,381	(175,375)	2,377,006	-	2,377,006
5304 USD 491 Eudora	13,943,992	505,192	949,046	1,540,839	230,921	3,225,998	-	145,097	145,097	2,318,464	56,902	2,375,366	-	2,375,366
5305 USD 492 Flinthills	2,969,037	107,568	202,076	328,085	64,214	701,943	-	65,258	65,258	493,661	15,300	508,961	-	508,961
5306 USD 495 Fort Larned	10,999,510	398,513	748,640	1,215,468	209,659	2,572,280	-	375,098	375,098	1,828,886	(100,452)	1,728,434	-	1,728,434
5307 USD 496 Pawnee Heights	1,827,292	66,203	124,367	201,920	29,257	421,747	-	21,994	21,994	303,823	10,695	314,518	-	314,518
5308 USD 497 Lawrence	95,485,839	3,459,461	6,498,885	10,551,380	25,681	20,535,407	-	7,637,160	7,637,160	15,876,407	(1,783,456)	14,092,951	-	14,092,951
5309 USD 499 Galena	7,506,034	271,944	510,870	829,432	101,164	1,713,410	-	53,140	53,140	1,248,026	18,270	1,266,296	-	1,266,296
5310 USD 502 Lewis	1,200,178	43,483	81,685	132,622	81,863	339,653	-	12,925	12,925	199,553	17,089	216,642	-	216,642
5312 USD 345 Seaman	38,716,437	1,402,700	2,635,089	4,278,245	97,280	8,413,314	-	442,061	442,061	6,437,373	229,801	6,667,174	-	6,667,174
5313 USD 438 Skyline	3,331,463	120,699	226,743	368,133	91,175	806,750	-	119,203	119,203	553,921	(78,498)	475,423	-	475,423
5314 USD 501 Topeka Public Schools	166,067,062	6,016,625	11,302,732	18,350,748	6,112,821	41,782,926	-	1,344,286	1,344,286	27,611,930	2,125,392	29,737,322	-	29,737,322
5316 USD 208 Trego County	3,945,360	142,941	268,526	435,970	502,323	1,349,760	-	440,768	440,768	655,994	9,159	665,153	-	665,153
5317 USD 246 Arma	4,987,907	180,712	339,484	551,174	153,829	1,225,199	-	96,224	96,224	829,338	8,893	838,231	-	838,231
5318 USD 247 Cherokee	5,250,579	190,229	357,361	580,200	94,852	1,222,642	-	200,002	200,002	873,012	(73,788)	799,224	-	799,224
5319 USD 248 Girard	8,148,661	295,227	554,608	900,444	152,182	1,902,461	-	7,309	7,309	1,354,876	(25,185)	1,329,691	-	1,329,691
5320 USD 426 Pike Valley	2,198,553	79,654	149,637	242,945	113,800	586,036	-	87,589	87,589	365,553	(34,424)	331,129	-	331,129
5321 USD 498 Valley Heights	3,964,838	143,646	269,852	438,123	39,840	891,461	-	254,283	254,283	659,233	(63,508)	595,725	-	595,725
5322 USD 504 Oswego	4,522,041	163,834	307,776	499,695	30,898	1,002,203	-	219,640	219,640	751,879	(44,285)	707,594	-	707,594
5324 USD 500 Kansas City	271,472,577	9,835,476	18,476,762	29,998,272	21,509,048	79,819,558	-	7,585,190	7,585,190	45,137,679	3,855,097	48,992,776	-	48,992,776
5329 USD 245 Leroy-Gridley	1,937,272	70,188	131,853	214,073	177,156	593,270	-	362,332	362,332	322,110	(2,844)	319,266	-	319,266
5330 USD 493 Columbus	8,653,414	313,514	588,962	956,220	-	1,858,696	-	645,326	645,326	1,438,801	(477,434)	961,367	-	961,367
5331 USD 503 Parsons	12,315,094	446,177	838,181	1,360,843	711,623	3,356,824	-	433,930	433,930	2,047,628	360,134	2,407,762	-	2,407,762
5332 USD 506 Labette County	12,343,615	447,210	840,122	1,363,995	4,794	2,656,121	-	484,028	484,028	2,052,370	(114,431)	1,937,939	-	1,937,939
5333 USD 505 Chetopa	3,966,299	143,699	269,951	438,284	27,254	879,188	-	157,789	157,789	659,476	(52,965)	606,511	-	606,511
5337 USD 207 Fort Leavenworth	16,682,704	604,416	1,135,445	1,843,473	255,355	3,838,689	-	1,125,179	1,125,179	2,773,829	(161,503)	2,612,326	-	2,612,326
5366 USD 508 Baxter Springs	8,683,396	314,600	591,002	959,533	245,440	2,110,575	-	216,089	216,089	1,443,786	(55,558)	1,388,228	-	1,388,228
5367 USD 507 Satanta	3,295,916	119,411	224,324	364,205	96,457	804,397	-	165,005	165,005	548,011	(69,379)	478,632	-	478,632
5368 USD 101 Erie-St Paul	4,409,905	159,771	300,144	487,303	46,078	993,296	-	81,333	81,333	733,234	(110,656)	622,578	-	622,578
5405 USD 511 Attica	1,649,767	59,771	112,285	182,303	113,084	467,443	-	299,858	299,858	274,306	(9,714)	264,592	-	264,592
5409 USD 200 Greeley Co	2,360,496	85,521	160,658	260,840	81,287	588,306	-	99,685	99,685	392,479	(58,504)	333,975	-	333,975
5410 USD 509 South Haven	2,179,283	78,956	148,325	240,815	81,650	549,746	-	66,753	66,753	362,349	35,045	397,394	-	397,394
5430 USD 512 Shawnee Mission	217,306,170	7,873,022	14,790,129	24,012,774	1,455,798	48,131,723	-	25,533,196	25,533,196	36,131,444	(11,114,231)	25,017,213	-	25,017,213

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5436 USD 102 Cimarron-Ensign	\$ 6,090,488	\$ 220,659	\$ 414,527	\$ 673,011	\$ 199,781	\$ 1,507,978	\$ -	\$ 503,053	\$ 503,053	\$ 1,012,664	\$ 31,536	\$ 1,044,200	\$ -	\$ 1,044,200
5590 USD 103 Cheylin	1,569,908	56,878	106,850	173,478	103,498	440,704	-	20,851	20,851	261,028	(5,881)	255,147	-	255,147
5696 Kansas State H S Activities Assoc	2,674,366	96,893	182,021	295,523	138,320	712,757	-	21,231	21,231	444,666	(42,207)	402,459	-	402,459
9291 USD 105 Rawlins County	3,729,713	135,128	253,848	412,141	203,189	1,004,306	-	36,406	36,406	620,139	106,643	726,782	-	726,782
9302 USD 106 Western Plains	1,958,420	70,954	133,292	216,409	230,698	651,353	-	58,958	58,958	325,626	38,117	363,743	-	363,743
9332 USD 107 Rock Hills	3,181,693	115,273	216,550	351,584	153,708	837,115	-	86,847	86,847	529,019	45,093	574,112	-	574,112
9333 USD 108 Washington County	3,771,591	136,645	256,699	416,768	231,985	1,042,097	-	6,399	6,399	627,101	122,913	750,014	-	750,014
9335 USD 109 Republic County	4,776,852	173,066	325,119	527,852	221,790	1,247,827	-	-	-	794,246	104,203	898,449	-	898,449
9389 USD 110 Thunder Ridge	2,356,253	85,367	160,369	260,371	10,834	516,941	-	139,073	139,073	391,774	(44,933)	346,841	-	346,841
9410 USD 111 Doniphan West	3,639,559	131,862	247,713	402,179	175,655	957,409	-	102,687	102,687	605,149	20,310	625,459	-	625,459
9444 USD 114 Riverside	5,492,034	198,977	373,795	606,881	176,682	1,356,335	-	51,957	51,957	913,159	(170,388)	742,771	-	742,771
9445 USD 112 Central Plains	4,953,265	179,457	337,125	547,346	93,140	1,157,068	-	346,670	346,670	823,578	(211,617)	611,961	-	611,961
9446 USD 113 Prairie Hills	9,266,755	335,735	630,707	1,023,995	74,187	2,064,624	-	360,619	360,619	1,540,781	(72,745)	1,468,036	-	1,468,036
9461 USD 115 Nemaha Central Schools	7,497,826	271,647	510,312	828,525	373,203	1,983,687	-	4,465	4,465	1,246,662	120,532	1,367,194	-	1,367,194
Other Employers Subtotal	\$ 4,848,228,071	\$ 175,651,746	\$ 329,976,440	\$ 535,739,064	\$ 189,814,884	\$ 1,231,182,134	\$ -	\$ 178,023,870	\$ 178,023,870	\$ 806,113,686	\$ 7,191,279	\$ 813,304,965	\$ 66,607	\$ 813,371,572
Total State/School Group	\$ 6,956,344,012	\$ 252,028,968	\$ 473,457,446	\$ 768,690,171	\$ 257,036,171	\$ 1,751,212,756	\$ -	\$ 257,036,171	\$ 257,036,171	\$ 1,156,629,618	\$ -	\$ 1,156,629,618	\$ 66,607	\$ 1,156,696,225

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Local Group														
2 Allen County	\$ 4,974,216	\$ 413,500	\$ 290,522	\$ 527,198	\$ 53,939	\$ 1,285,159	\$ 701	\$ 9,385	\$ 10,086	\$ 798,669	\$ 29,167	\$ 827,836	\$ -	\$ 827,836
3 Anderson County	3,372,634	280,363	196,980	357,452	86,809	921,604	475	301,831	302,306	541,516	(76,100)	465,416	-	465,416
4 Atchison County	5,420,294	450,582	316,575	574,476	116,122	1,457,755	763	92,897	93,660	870,292	(6,137)	864,155	-	864,155
5 Barber County	2,320,849	192,929	135,551	245,978	35,205	609,663	327	176,687	177,014	372,640	(28,278)	344,362	-	344,362
6 Barton County	8,864,760	736,916	517,751	939,541	112,830	2,307,038	1,249	373,155	374,404	1,423,341	11,985	1,435,326	-	1,435,326
7 Bourbon County	4,663,559	387,676	272,378	494,272	490,436	1,644,762	657	15,988	16,645	748,789	142,654	891,443	-	891,443
8 Brown County	3,696,110	307,253	215,873	391,736	157,654	1,072,516	521	-	521	593,454	68,415	661,869	-	661,869
9 Butler County	20,109,929	1,671,713	1,174,532	2,131,372	618,020	5,595,637	2,832	867	3,699	3,228,885	225,192	3,454,077	-	3,454,077
10 Chase County	3,538,431	294,145	206,664	375,024	471,307	1,347,140	498	1,572	2,070	568,137	142,810	710,947	-	710,947
11 Chautauqua County	1,641,401	136,448	95,867	173,966	25,589	431,870	231	142,042	142,273	263,546	(44,829)	218,717	-	218,717
12 Cherokee County	4,016,942	333,923	234,612	425,740	83,380	1,077,655	566	301,260	301,826	644,967	(127,787)	517,180	-	517,180
13 Cheyenne County	1,912,282	158,966	111,688	202,675	108,150	581,479	269	144,450	144,719	307,039	(1,725)	305,314	-	305,314
14 Clay County	4,343,733	361,089	253,698	460,375	42,273	1,117,435	612	89,473	90,085	697,437	17,434	714,871	-	714,871
15 Cloud County	4,181,523	347,605	244,225	443,183	53,488	1,088,501	589	183,051	183,640	671,393	3,117	674,510	-	674,510
16 Coffey County	7,929,158	659,141	463,107	840,380	21,651	1,984,279	1,117	113,184	114,301	1,273,119	(21,557)	1,251,562	-	1,251,562
17 Comanche County	1,353,149	112,486	79,031	143,415	22,897	357,829	191	96,575	96,766	217,264	(27,449)	189,815	-	189,815
18 Cowley County	6,652,729	553,033	388,556	705,097	438,751	2,085,437	937	30,442	31,379	1,068,174	73,739	1,141,913	-	1,141,913
19 Crawford County	15,241,699	1,267,023	890,199	1,615,408	153,755	3,926,385	2,147	410,151	412,298	2,447,234	(6,990)	2,440,244	-	2,440,244
20 Dickinson County	6,326,946	525,951	369,529	670,568	176,853	1,742,901	891	37,618	38,509	1,015,865	66,290	1,082,155	-	1,082,155
21 Doniphan County	2,623,703	218,105	153,239	278,076	20,675	670,095	370	164,994	165,364	421,266	(18,169)	403,097	-	403,097
22 Douglas County	24,533,047	2,039,402	1,432,866	2,600,161	947,174	7,019,603	3,455	34,410	37,865	3,939,069	360,855	4,299,924	-	4,299,924
23 Edwards County	1,626,233	135,187	94,981	172,358	4,935	407,461	229	119,521	119,750	261,111	(28,707)	232,404	-	232,404
24 Elk County	1,864,534	154,996	108,899	197,615	18,234	479,744	263	10,555	10,818	299,373	3,614	302,987	-	302,987
25 Ellis County	7,061,548	587,018	412,434	748,426	164,527	1,912,405	995	21,547	22,542	1,133,814	37,823	1,171,637	-	1,171,637
26 Ellsworth County	3,106,850	258,269	181,457	329,283	73,205	842,214	438	70,785	71,223	498,841	10,241	509,082	-	509,082
27 Finney County	13,813,886	1,148,331	806,807	1,464,079	47,794	3,467,011	1,946	1,082,057	1,084,003	2,217,981	(306,924)	1,911,057	-	1,911,057
28 Ford County	8,898,788	739,745	519,739	943,148	81,201	2,283,833	1,253	217,294	218,547	1,428,805	(30,298)	1,398,507	-	1,398,507
29 Franklin County	7,118,359	591,740	415,752	754,447	20,660	1,782,599	1,003	256,308	257,311	1,142,936	(64,955)	1,077,981	-	1,077,981
30 Geary County	8,892,411	739,215	519,367	942,472	18,838	2,219,892	1,252	1,169,060	1,170,312	1,427,781	(342,206)	1,085,575	-	1,085,575
31 Gove County	1,934,184	160,786	112,967	204,997	29,662	508,412	272	91,682	91,954	310,556	(13,028)	297,528	-	297,528
32 Graham County	2,383,241	198,116	139,194	252,590	33,815	623,715	336	22,092	22,428	382,657	7,391	390,048	-	390,048
33 Gray County	2,177,416	181,006	127,173	230,776	19,204	558,159	307	74,045	74,352	349,610	(27,211)	322,399	-	322,399
34 Greenwood County	2,999,144	249,315	175,167	317,867	142,037	884,386	422	-	422	481,548	68,654	550,202	-	550,202
35 Hamilton County	1,659,611	137,961	96,931	175,896	9,781	420,569	234	73,411	73,645	266,470	(13,861)	252,609	-	252,609
36 Harper County	3,373,746	280,455	197,045	357,570	19,610	854,680	475	266,923	267,398	541,694	(102,085)	439,609	-	439,609

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
37 Harvey County	\$ 7,379,842	\$ 613,477	\$ 431,024	\$ 782,160	\$ 334,023	\$ 2,160,684	\$ 1,039	\$ 363,656	\$ 364,695	\$ 1,184,920	\$ 58,364	\$ 1,243,284	\$ -	\$ 1,243,284
38 Jackson County	5,454,091	453,392	318,550	578,058	59,718	1,409,718	768	132,234	133,002	875,718	2,221	877,939	-	877,939
39 Jefferson County	6,400,792	532,090	373,842	678,395	207,305	1,791,632	901	490,948	491,849	1,027,722	(274,309)	753,413	-	753,413
40 Jewell County	2,572,934	213,885	150,274	272,695	12,173	649,027	362	187,650	188,012	413,115	(51,428)	361,687	-	361,687
41 Johnson County	182,759,464	15,192,568	10,674,152	19,369,942	7,114,650	52,351,312	25,756	92,179	117,935	29,344,180	2,252,404	31,596,584	-	31,596,584
42 Kearny County	2,143,178	178,160	125,174	227,147	12,240	542,721	302	150,613	150,915	344,112	(40,306)	303,806	-	303,806
43 Kingman County	3,102,130	257,876	181,181	328,783	41,553	809,393	437	60,969	61,406	498,083	(29,449)	468,634	-	468,634
44 Kiowa County	2,763,675	229,741	161,414	292,911	4,745	688,811	389	24,129	24,518	443,740	(4,387)	439,353	-	439,353
45 Labette County	4,289,607	356,590	250,537	454,639	129,590	1,191,356	604	9,387	9,991	688,747	39,593	728,340	-	728,340
46 Lane County	1,518,338	126,218	88,680	160,923	-	375,821	214	124,309	124,523	243,787	(55,611)	188,176	-	188,176
47 Leavenworth County	15,872,497	1,319,461	927,042	1,682,264	979,819	4,908,586	2,235	-	2,235	2,548,516	395,606	2,944,122	-	2,944,122
48 Lincoln County	2,519,395	209,434	147,147	267,021	26,598	650,200	355	16,497	16,852	404,518	10,785	415,303	-	415,303
49 Linn County	5,645,861	469,333	329,750	598,383	196,040	1,593,506	795	10,700	11,495	906,509	86,022	992,531	-	992,531
50 Logan County	1,541,058	128,106	90,006	163,331	85,146	466,589	217	15,215	15,432	247,435	18,446	265,881	-	265,881
51 Lyon County	12,229,023	1,016,583	714,242	1,296,106	269,971	3,296,902	1,722	14,460	16,182	1,963,513	37,659	2,001,172	-	2,001,172
52 McPherson County	8,827,606	733,828	515,582	935,603	193,899	2,378,912	1,243	372,112	373,355	1,417,376	(36,859)	1,380,517	-	1,380,517
53 Marion County	4,920,468	409,032	287,383	521,501	255,507	1,473,423	693	345,881	346,574	790,039	17,732	807,771	-	807,771
54 Marshall County	4,266,614	354,678	249,194	452,202	102,400	1,158,474	601	24,501	25,102	685,055	72,507	757,562	-	757,562
55 Meade County	3,305,249	274,761	193,045	350,310	160,286	978,402	466	99,264	99,730	530,697	33,980	564,677	-	564,677
56 Miami County	8,531,718	709,231	498,299	904,243	298,999	2,410,772	1,202	366,429	367,631	1,369,867	9,348	1,379,215	-	1,379,215
57 Mitchell County	4,071,236	338,437	237,782	431,494	27,723	1,035,436	573	145,647	146,220	653,685	(34,292)	619,393	-	619,393
58 Montgomery County	8,669,991	720,726	506,376	918,898	144,572	2,290,572	1,221	-	1,221	1,392,069	51,194	1,443,263	-	1,443,263
59 Morris County	2,497,514	207,615	145,869	264,702	71,381	689,567	352	85,024	85,376	401,005	17,079	418,084	-	418,084
60 Nemaha County	4,036,705	335,566	235,766	427,834	15,501	1,014,667	569	12,758	13,327	648,140	14,040	662,180	-	662,180
61 Neosho County	3,337,536	277,445	194,930	353,732	47,199	873,306	470	98,362	98,832	535,881	(13,200)	522,681	-	522,681
62 Ness County	1,846,576	153,504	107,850	195,711	15,918	472,983	260	74,235	74,495	296,489	(40,221)	256,268	-	256,268
63 Norton County	2,796,423	232,463	163,327	296,382	8,288	700,460	394	148,180	148,574	448,999	(35,066)	413,933	-	413,933
64 Osage County	4,890,846	406,570	285,652	518,362	183,669	1,394,253	689	182,309	182,998	785,283	46,241	831,524	-	831,524
65 Osborne County	2,074,094	172,417	121,139	219,825	154,524	667,905	292	206,764	207,056	333,020	(38,946)	294,074	-	294,074
66 Ottawa County	2,561,080	212,899	149,581	271,439	61,085	695,004	361	128,171	128,532	411,212	(31,279)	379,933	-	379,933
67 Pawnee County	3,679,243	305,851	214,888	389,948	87,458	998,145	518	10,523	11,041	590,746	38,570	629,316	-	629,316
68 Phillips County	3,609,802	300,078	210,833	382,589	273,353	1,166,853	508	117,644	118,152	579,596	26,101	605,697	-	605,697
69 Pratt County	5,188,245	431,292	303,023	549,882	58,100	1,342,297	731	350,734	351,465	833,034	(38,251)	794,783	-	794,783
70 Rawlins County	1,978,639	164,482	115,563	209,708	3,353	493,106	279	21,263	21,542	317,694	(8,640)	309,054	-	309,054
71 Reno County	15,934,133	1,324,585	930,642	1,688,796	199	3,944,222	2,244	226,766	229,010	2,558,412	(121,297)	2,437,115	-	2,437,115
72 Republic County	2,263,933	188,198	132,226	239,945	-	560,369	319	316,483	316,802	363,501	(126,907)	236,594	-	236,594

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
73 Rice County	\$ 3,312,697	\$ 275,380	\$ 193,480	\$ 351,100	\$ 18,116	\$ 838,076	\$ 467	\$ 184,672	\$ 185,139	\$ 531,892	\$ (72,276)	\$ 459,616	\$ -	\$ 459,616
74 Riley County	14,696,181	1,221,675	858,339	1,557,590	825,090	4,462,694	2,070	216,436	218,506	2,359,644	116,164	2,475,808	-	2,475,808
75 Rooks County	3,074,983	255,620	179,597	325,905	28,112	789,234	433	156,404	156,837	493,725	(11,212)	482,513	-	482,513
76 Rush County	2,217,087	184,304	129,490	234,980	52,769	601,543	312	53,357	53,669	355,979	(1,851)	354,128	-	354,128
77 Russell County	3,449,103	286,720	201,447	365,557	69,110	922,834	486	48,368	48,854	553,794	(1,316)	552,478	-	552,478
78 Saline County	17,475,989	1,452,757	1,020,695	1,852,211	803,122	5,128,785	2,461	7,131	9,592	2,805,975	227,302	3,033,277	-	3,033,277
79 Scott County	2,088,548	173,618	121,983	221,357	80,767	597,725	294	64,622	64,916	335,341	11,976	347,317	-	347,317
80 Sedgwick County	112,280,564	9,333,743	6,557,808	11,900,176	4,192,052	31,983,779	15,813	5,177,633	5,193,446	18,027,962	(173,355)	17,854,607	-	17,854,607
81 Seward County	8,525,676	708,729	497,947	903,603	95,374	2,205,653	1,201	209,271	210,472	1,368,897	21,321	1,390,218	-	1,390,218
82 Shawnee County	49,961,186	4,153,211	2,918,011	5,295,190	1,807,720	14,174,132	7,036	79,351	86,387	8,021,855	439,498	8,461,353	6,638	8,467,991
83 Sheridan County	1,649,394	137,112	96,334	174,813	26,495	434,754	232	190,548	190,780	264,830	(87,321)	177,509	-	177,509
84 Sherman County	3,594,340	298,793	209,930	380,950	41,353	931,026	506	152,883	153,389	577,114	6,970	584,084	-	584,084
85 Smith County	2,949,843	245,217	172,287	312,642	12,804	742,950	415	75,144	75,559	473,632	933	474,565	-	474,565
86 Stanton County	2,371,262	197,120	138,495	251,321	6,832	593,768	334	88,932	89,266	380,734	(17,472)	363,262	-	363,262
87 Stevens County	2,861,333	237,859	167,118	303,261	3,613	711,851	403	130,273	130,676	459,421	(75,133)	384,288	-	384,288
88 Sumner County	6,624,009	550,646	386,878	702,053	30,867	1,670,444	933	281,728	282,661	1,063,562	(96,566)	966,996	-	966,996
89 Thomas County	3,660,865	304,323	213,815	388,001	38,088	944,227	516	27,048	27,564	587,795	14,757	602,552	-	602,552
90 Wabaunsee County	3,026,270	251,570	176,751	320,742	201,990	951,053	426	10,075	10,501	485,903	63,774	549,677	-	549,677
91 Wallace County	1,395,002	115,965	81,476	147,851	86,420	431,712	196	69,997	70,193	223,984	13,827	237,811	-	237,811
92 Washington County	3,131,899	260,351	182,920	331,938	63,134	838,343	441	118,635	119,076	502,863	13,947	516,810	-	516,810
93 Wichita County	1,714,261	142,504	100,122	181,688	57,713	482,027	241	37,548	37,789	275,245	2,228	277,473	-	277,473
94 Wilson County	2,811,088	233,682	164,183	297,936	59,112	754,913	396	197,988	198,384	451,353	(28,786)	422,567	-	422,567
95 Woodson County	2,370,486	197,056	138,449	251,238	58,547	645,290	334	109,145	109,479	380,609	(10,082)	370,527	-	370,527
97 City of Abilene	1,903,933	158,272	111,200	201,790	60,580	531,842	268	19,163	19,431	305,699	3,363	309,062	-	309,062
99 City of Alma	382,679	31,812	22,351	40,559	9,163	103,885	54	8,552	8,606	61,444	(9,698)	51,746	-	51,746
100 City of Almena	85,595	7,115	4,999	9,072	7,428	28,614	12	7,800	7,812	13,743	1,266	15,009	-	15,009
102 City of Altoona	81,399	6,767	4,754	8,627	3,560	23,708	11	2,798	2,809	13,070	(552)	12,518	-	12,518
103 City of Anthony	1,483,366	123,310	86,636	157,216	72,736	439,898	209	84,947	85,156	238,172	(33,699)	204,473	-	204,473
104 City of Arkansas City	3,286,872	273,234	191,972	348,363	99,503	913,072	463	66,586	67,049	527,746	(18,518)	509,228	-	509,228
105 City of Arma	528,001	43,892	30,838	55,961	7,422	138,113	74	15,673	15,747	84,777	(5,580)	79,197	-	79,197
106 City of Ashland	385,616	32,056	22,522	40,870	22,536	117,984	54	44,606	44,660	61,915	(807)	61,108	-	61,108
107 City of Atchison	2,733,486	227,231	159,651	289,711	28,441	705,034	385	269,880	270,265	438,893	(31,352)	407,541	-	407,541
108 City of Attica	314,581	26,151	18,374	33,341	5,599	83,465	44	18,026	18,070	50,510	(4,942)	45,568	-	45,568
109 City of Axtell	124,322	10,335	7,261	13,176	1,654	32,426	18	167	185	19,961	413	20,374	-	20,374
110 City of Belle Plaine	564,567	46,932	32,974	59,836	34,320	174,062	80	3,486	3,566	90,648	18,342	108,990	-	108,990
111 City of Bucklin	168,734	14,027	9,855	17,884	9,039	50,805	24	115	139	27,092	6,607	33,699	-	33,699

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
112 City of Buhler	\$ 529,301	\$ 44,000	\$ 30,915	\$ 56,099	\$ 22,895	\$ 153,909	\$ 75	\$ 2,567	\$ 2,642	\$ 84,986	\$ 4,492	\$ 89,478	\$ -	\$ 89,478
113 City of Burlingame	484,092	40,242	28,274	51,307	19,619	139,442	68	16,143	16,211	77,727	1,304	79,031	-	79,031
114 City of Burlington	1,998,129	166,102	116,702	211,774	9,382	503,960	281	62,032	62,313	320,823	(15,820)	305,003	-	305,003
116 City of Burrton	313,805	26,086	18,328	33,259	796	78,469	44	8,121	8,165	50,385	(1,985)	48,400	-	48,400
117 City of Caney	1,241,414	103,197	72,506	131,573	162,662	469,938	175	127,479	127,654	199,324	43,351	242,675	-	242,675
118 City of Cawker City	194,329	16,154	11,350	20,596	2,443	50,543	27	14,288	14,315	31,202	(8,779)	22,423	-	22,423
119 City of Cedar Vale	180,651	15,017	10,551	19,146	7,980	52,694	25	6,552	6,577	29,006	629	29,635	-	29,635
120 City of Chanute	8,501,781	706,742	496,551	901,070	177,088	2,281,451	1,197	105,964	107,161	1,365,061	105,481	1,470,542	3,216	1,473,758
122 City of Cherryvale	918,295	76,337	53,634	97,326	55,403	282,700	129	40,847	40,976	147,443	(14,265)	133,178	-	133,178
123 City of Chetopa	612,253	50,896	35,759	64,890	31,741	183,286	86	10,687	10,773	98,304	2,291	100,595	-	100,595
124 City of Cimarron	826,176	68,679	48,253	87,563	37,707	242,202	116	226	342	132,652	11,286	143,938	-	143,938
125 City of Clay Center	1,685,583	140,120	98,448	178,648	62,125	479,341	237	12,177	12,414	270,640	16,110	286,750	-	286,750
126 City of Coffeyville	5,716,287	475,188	333,863	605,847	2,739	1,417,637	805	253,748	254,553	917,817	(92,444)	825,373	-	825,373
127 City of Colby	3,520,704	292,672	205,629	373,146	14,042	885,489	496	54,787	55,283	565,290	(12,974)	552,316	-	552,316
128 City of Colony	94,951	7,893	5,546	10,064	2,003	25,506	13	471	484	15,246	2,095	17,341	-	17,341
129 City of Council Grove	1,004,854	83,532	58,689	106,501	3,762	252,484	142	13,204	13,346	161,341	(7,274)	154,067	-	154,067
130 City of Dodge City	7,066,058	587,393	412,697	748,904	237,883	1,986,877	995	256,366	257,361	1,134,539	(40,430)	1,094,109	-	1,094,109
133 City of Edna	135,818	11,290	7,932	14,395	7,580	41,197	19	8,497	8,516	21,807	1,387	23,194	-	23,194
134 City of Effingham	145,322	12,080	8,487	15,402	1,675	37,644	20	3,039	3,059	23,333	1,110	24,443	-	24,443
135 City of El Dorado	4,311,614	358,419	251,822	456,971	38,147	1,105,359	607	259,701	260,308	692,280	(91,421)	600,859	-	600,859
137 City of Ellinwood	1,160,414	96,464	67,775	122,988	13,728	300,955	163	73,600	73,763	186,318	(18,627)	167,691	-	167,691
138 City of Ellis	882,945	73,398	51,569	93,580	33,489	252,036	124	5,611	5,735	141,767	(3,514)	138,253	-	138,253
139 City of Ellsworth	1,410,967	117,292	82,409	149,543	46,875	396,119	199	18,774	18,973	226,547	21,619	248,166	-	248,166
140 City of Enterprise	205,993	17,124	12,031	21,832	2,109	53,096	29	36,960	36,989	33,075	(13,082)	19,993	-	19,993
141 City of Erie	526,050	43,730	30,724	55,754	65,014	195,222	74	62,109	62,183	84,463	8,533	92,996	-	92,996
142 City of Eudora	2,212,409	183,915	129,217	234,484	54,356	601,972	312	14,585	14,897	355,228	28,348	383,576	-	383,576
143 City of Florence	178,637	14,850	10,434	18,933	14,347	58,564	25	34,041	34,066	28,682	(4,877)	23,805	-	23,805
144 City of Fort Scott	2,329,346	193,636	136,046	246,878	42,353	618,913	328	382,658	382,986	374,004	(63,828)	310,176	-	310,176
145 City of Fredonia	1,467,799	122,016	85,728	155,566	148,348	511,658	207	14,254	14,461	235,672	30,835	266,507	-	266,507
146 City of Frontenac	1,243,680	103,386	72,638	131,813	48,426	356,263	175	15,324	15,499	199,687	(6,978)	192,709	-	192,709
147 City of Garden City	14,279,851	1,187,066	834,022	1,513,465	782,298	4,316,851	2,011	-	2,011	2,292,798	275,517	2,568,315	-	2,568,315
148 City of Garnett	2,378,647	197,734	138,926	252,103	-	588,763	335	121,880	122,215	381,920	(80,615)	301,305	-	301,305
149 City of Gas	152,098	12,644	8,883	16,120	158	37,805	21	14,944	14,965	24,421	(4,658)	19,763	-	19,763
150 City of Geneseo	40,573	3,373	2,369	4,300	376	10,418	6	15,769	15,775	6,515	(2,798)	3,717	-	3,717
151 City of Girard	921,882	76,635	53,843	97,707	31,216	259,401	130	50,271	50,401	148,019	(15,099)	132,920	-	132,920
152 City of Glasco	184,909	15,371	10,800	19,598	17,529	63,298	26	9,536	9,562	29,689	5,783	35,472	-	35,472

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
153 City of Goodland	\$ 2,293,346	\$ 190,643	\$ 133,944	\$ 243,063	\$ -	\$ 567,650	\$ 323	\$ 117,524	\$ 117,847	\$ 368,224	\$ (64,446)	\$ 303,778	\$ -	\$ 303,778
155 City of Greensburg	681,379	56,642	39,796	72,217	19,640	188,295	96	45,517	45,613	109,403	(7,284)	102,119	-	102,119
156 City of Grenola	37,930	3,153	2,215	4,020	2,300	11,688	5	806	811	6,090	(93)	5,997	-	5,997
158 City of Hanover	115,909	9,635	6,769	12,285	6,321	35,010	16	4,743	4,759	18,611	2,622	21,233	-	21,233
159 City of Harper	608,036	50,545	35,513	64,443	9,405	159,906	86	5,312	5,398	97,627	4,977	102,604	-	102,604
160 City of Hays	7,334,569	609,714	428,380	777,362	390,667	2,206,123	1,033	2,655	3,688	1,177,651	120,349	1,298,000	-	1,298,000
162 City of Hesston	2,223,486	184,836	129,864	235,658	112,122	662,480	313	8,952	9,265	357,007	20,871	377,878	-	377,878
163 City of Hillsboro	1,546,177	128,532	90,306	163,873	9,051	391,762	218	53,855	54,073	248,257	(5,643)	242,614	-	242,614
164 City of Hoisington	1,551,967	129,013	90,643	164,487	26,625	410,768	219	11,508	11,727	249,187	(17,723)	231,464	-	231,464
165 City of Holton	2,494,954	207,402	145,720	264,430	88,578	706,130	351	38,313	38,664	400,594	8,624	409,218	-	409,218
166 City of Holyrood	146,245	12,157	8,542	15,500	1,021	37,220	21	27,145	27,166	23,481	(6,238)	17,243	-	17,243
167 City of Horton	897,631	74,619	52,427	95,136	30,840	253,022	126	20,243	20,369	144,125	5,797	149,922	-	149,922
168 City of Hugoton	1,850,436	153,824	108,076	196,120	3,209	461,229	261	38,114	38,375	297,109	(23,320)	273,789	-	273,789
169 City of Humboldt	987,924	82,125	57,700	104,706	14,111	258,642	139	65,707	65,846	158,623	(18,804)	139,819	-	139,819
170 City of Hutchinson	10,320,035	857,892	602,747	1,093,780	2,075	2,556,494	1,453	453,599	455,052	1,657,003	(262,072)	1,394,931	-	1,394,931
172 City of Iola	7,163,926	595,528	418,413	759,276	319,760	2,092,977	1,009	9,599	10,608	1,150,252	91,953	1,242,205	-	1,242,205
173 City of Jamestown	94,301	7,839	5,508	9,995	-	23,342	13	5,195	5,208	15,141	(3,593)	11,548	-	11,548
174 City of Jetmore	425,287	35,354	24,839	45,075	5,579	110,847	60	15,028	15,088	68,285	4,021	72,306	-	72,306
176 City of Johnson City	554,413	46,088	32,381	58,760	15,768	152,997	78	3,579	3,657	89,018	(6,474)	82,544	-	82,544
177 City of Junction City	4,397,062	365,522	256,813	466,027	61,640	1,150,002	619	28,193	28,812	706,000	597	706,597	-	706,597
179 City of Kingman	2,275,241	189,138	132,887	241,144	131,497	694,666	320	38,491	38,811	365,317	39,665	404,982	-	404,982
180 City of Kinsley	510,064	42,401	29,791	54,060	37,428	163,680	72	18,448	18,520	81,897	449	82,346	-	82,346
182 City of La Crosse	561,022	46,637	32,766	59,460	7,849	146,712	79	9,636	9,715	90,079	(382)	89,697	-	89,697
184 City of Lakin	760,386	63,210	44,411	80,590	6,291	194,502	107	20,319	20,426	122,089	2,042	124,131	-	124,131
185 City of Larned	2,201,478	183,006	128,579	233,326	1,007	545,918	310	375,328	375,638	353,473	(92,780)	260,693	-	260,693
186 City of Lawrence	36,959,714	3,072,415	2,158,652	3,917,215	1,524,901	10,673,183	5,205	12,968	18,173	5,934,316	344,153	6,278,469	-	6,278,469
187 City of Leavenworth	6,669,156	554,399	389,516	706,838	12,728	1,663,481	939	276,460	277,399	1,070,811	(50,747)	1,020,064	-	1,020,064
188 City of Liberal	7,846,962	652,308	458,306	831,669	184,004	2,126,287	1,105	127,617	128,722	1,259,922	29,480	1,289,402	-	1,289,402
189 City of Lindsborg	2,244,360	186,571	131,083	237,871	70,932	626,457	316	-	316	360,358	50,814	411,172	-	411,172
190 City of Lucas	144,420	12,005	8,435	15,306	6,927	42,673	20	9,370	9,390	23,188	(6,847)	16,341	-	16,341
191 City of Lyons	1,271,855	105,728	74,283	134,799	27,993	342,803	179	72,621	72,800	204,211	(11,908)	192,303	-	192,303
192 City of Madison	189,546	15,757	11,071	20,089	-	46,917	27	4,741	4,768	30,434	(1,405)	29,029	-	29,029
193 City of Marion	780,274	64,863	45,572	82,698	990	194,123	110	76,922	77,032	125,282	(16,169)	109,113	-	109,113
194 City of Marysville	1,721,981	143,146	100,573	182,506	21,036	447,261	243	-	243	276,484	9,764	286,248	-	286,248
195 City of Mayetta	128,623	10,692	7,512	13,632	38,664	70,500	18	31	49	20,652	11,620	32,272	-	32,272
196 City of McCune	76,469	6,357	4,466	8,105	5,753	24,681	11	5,722	5,733	12,278	(552)	11,726	-	11,726

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
197 City of Meade	\$ 646,155	\$ 53,714	\$ 37,739	\$ 68,483	\$ 8,832	\$ 168,768	\$ 91	\$ 133,661	\$ 133,752	\$ 103,748	\$ (30,417)	\$ 73,331	\$ -	\$ 73,331
198 City of Miltonvale	121,574	10,106	7,100	12,885	3,791	33,882	17	905	922	19,520	2,184	21,704	-	21,704
199 City of Minneapolis	1,186,449	98,628	69,295	125,747	72,773	366,443	167	50,990	51,157	190,498	12,962	203,460	-	203,460
200 City of Minneola	129,504	10,765	7,564	13,726	4,975	37,030	18	3,073	3,091	20,793	(7,373)	13,420	-	13,420
201 City of Montezuma	399,567	33,216	23,337	42,349	6,326	105,228	56	45,307	45,363	64,155	(4,444)	59,711	-	59,711
202 City of Moran	257,140	21,376	15,018	27,253	6,762	70,409	36	296	332	41,287	1,019	42,306	-	42,306
203 City of Morrill	68,769	5,717	4,016	7,289	110	17,132	10	2,446	2,456	11,042	(841)	10,201	-	10,201
205 City of Mulvane	4,746,321	394,556	277,212	503,044	15,390	1,190,202	668	122,660	123,328	762,078	(53,088)	708,990	-	708,990
206 City of Natoma	53,182	4,421	3,106	5,637	430	13,594	7	2,958	2,965	8,539	(262)	8,277	-	8,277
207 City of Neodesha	2,609,689	216,940	152,420	276,591	73,831	719,782	368	-	368	419,016	39,408	458,424	-	458,424
208 City of Newton	7,524,031	625,463	439,445	797,443	290,239	2,152,590	1,060	3,818	4,878	1,208,072	67,623	1,275,695	-	1,275,695
209 City of Norton	1,748,016	145,310	102,094	185,265	46,605	479,274	246	45,459	45,705	280,665	4,200	284,865	-	284,865
210 City of Oberlin	1,019,813	84,776	59,562	108,086	62,640	315,064	144	25,374	25,518	163,743	12,316	176,059	-	176,059
211 City of Olathe	48,312,841	4,016,186	2,821,738	5,120,488	2,888,185	14,846,597	6,804	219,392	226,196	7,757,194	976,804	8,733,998	-	8,733,998
212 City of Osage City	1,395,065	115,970	81,480	147,857	5,207	350,514	196	149,189	149,385	223,994	(45,948)	178,046	-	178,046
213 City of Osawatomie	2,669,248	221,891	155,899	282,903	60,103	720,796	376	148,505	148,881	428,579	(6,358)	422,221	-	422,221
214 City of Oswego	486,567	40,448	28,418	51,569	8,916	129,351	69	21,462	21,531	78,124	(7,068)	71,056	-	71,056
215 City of Ottawa	6,564,261	545,679	383,389	695,720	146,486	1,771,274	925	127,413	128,338	1,053,969	(46,660)	1,007,309	-	1,007,309
216 City of Oxford	390,987	32,502	22,836	41,439	44,283	141,060	55	52,280	52,335	62,777	257	63,034	-	63,034
217 City of Paola	1,728,611	143,697	100,960	183,209	713	428,579	243	148,586	148,829	277,549	(39,771)	237,778	-	237,778
218 City of Parsons	3,587,229	298,202	209,514	380,196	110,816	998,728	505	34,274	34,779	575,972	43,204	619,176	-	619,176
219 City of Peabody	221,119	18,381	12,915	23,436	1,184	55,916	31	75,547	75,578	35,503	(16,651)	18,852	-	18,852
220 City of Phillipsburg	1,052,498	87,493	61,471	111,550	30,029	290,543	148	15,563	15,711	168,991	2,312	171,303	-	171,303
221 City of Pittsburg	7,136,863	593,279	416,833	756,408	24,167	1,790,687	1,005	116,747	117,752	1,145,907	(36,878)	1,109,029	-	1,109,029
222 City of Pratt	5,006,692	416,200	292,419	530,640	29,758	1,269,017	705	291,724	292,429	803,883	(58,467)	745,416	-	745,416
224 City of Riley	220,133	18,299	12,857	23,331	13,800	68,287	31	-	31	35,345	8,481	43,826	-	43,826
225 City of Russell	4,227,404	351,419	246,904	448,046	132,107	1,178,476	595	94,228	94,823	678,759	40,738	719,497	-	719,497
226 City of Sabetha	1,809,359	150,410	105,677	191,767	4,503	452,357	255	137,109	137,364	290,514	(21,982)	268,532	-	268,532
228 City of Sedan	333,357	27,712	19,470	35,331	6,252	88,765	47	18,878	18,925	53,524	(7,231)	46,293	-	46,293
229 City of Seneca	923,498	76,769	53,937	97,878	12,250	240,834	130	11,307	11,437	148,278	(1,939)	146,339	-	146,339
230 City of Sharon Springs	288,105	23,950	16,827	30,535	1,037	72,349	41	7,877	7,918	46,259	(3,478)	42,781	-	42,781
231 City of Solomon	302,371	25,136	17,660	32,047	11,899	86,742	43	5,146	5,189	48,549	1,182	49,731	-	49,731
232 City of Stafford	547,008	45,472	31,949	57,975	30,604	166,000	77	66,229	66,306	87,829	(15,415)	72,414	-	72,414
233 City of St John	748,574	62,228	43,720	79,338	60,083	245,369	105	5,577	5,682	120,192	15,776	135,968	-	135,968
234 City of St Marys	1,102,470	91,647	64,391	116,846	25,567	298,451	155	30,908	31,063	177,015	(2,601)	174,414	-	174,414
235 City of Topeka	30,632,391	2,546,432	1,789,102	3,246,607	2,876	7,585,017	4,314	1,923,132	1,927,446	4,918,390	(659,022)	4,259,368	-	4,259,368

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
237 City of Ulysses	\$ 2,156,604	\$ 179,276	\$ 125,958	\$ 228,570	\$ 24,208	\$ 558,012	\$ 304	\$ 143,087	\$ 143,391	\$ 346,268	\$ (19,025)	\$ 327,243	\$ -	\$ 327,243
239 City of Wakeeney	700,553	58,236	40,916	74,249	110	173,511	99	44,532	44,631	112,482	(17,069)	95,413	-	95,413
240 City of Wakefield	85,301	7,091	4,983	9,041	31	21,146	12	3,340	3,352	13,696	(901)	12,795	-	12,795
242 City of Wamego	1,955,457	162,555	114,210	207,251	10,507	494,523	275	184,822	185,097	313,972	(34,497)	279,475	-	279,475
243 City of Washington	520,364	43,257	30,392	55,151	22,752	151,552	73	263	336	83,551	7,717	91,268	-	91,268
244 City of Waterville	433,364	36,025	25,311	45,931	75,168	182,435	61	1,689	1,750	69,582	21,978	91,560	-	91,560
245 City of Waverly	130,112	10,816	7,600	13,790	2,771	34,977	18	5,867	5,885	20,891	219	21,110	-	21,110
246 City of Wellington	4,347,530	361,405	253,920	460,778	20,211	1,096,314	612	120,326	120,938	698,047	(41,143)	656,904	-	656,904
247 City of Wilson	157,112	13,061	9,176	16,652	45	38,934	22	14,627	14,649	25,226	(4,875)	20,351	-	20,351
248 City of Winfield	7,353,996	611,329	429,514	779,421	31,879	1,852,143	1,036	424,002	425,038	1,180,770	(92,277)	1,088,493	-	1,088,493
249 City of Yates Center	494,099	41,074	28,858	52,368	22,716	145,016	70	18,121	18,191	79,333	3,533	82,866	-	82,866
252 Mission Twp Brown County	44,727	3,718	2,612	4,740	573	11,643	6	2,047	2,053	7,181	54	7,235	-	7,235
259 William Newton Memorial Hospital	18,492,822	1,537,285	1,080,083	1,959,982	596,497	5,173,847	2,605	1,030,048	1,032,653	2,969,240	224,570	3,193,810	-	3,193,810
260 Anthony Public Library	15,860	1,318	926	1,681	290	4,215	2	6,324	6,326	2,547	(3,418)	(871)	-	(871)
261 Arkansas City Public Library	194,853	16,198	11,381	20,652	10,128	58,359	27	5,377	5,404	31,286	(1,575)	29,711	-	29,711
262 Cherryvale Public Library	45,147	3,753	2,637	4,785	306	11,481	6	1,622	1,628	7,249	(665)	6,584	-	6,584
263 Clay Center Carnegie Library	94,196	7,830	5,502	9,983	3,333	26,648	13	4,725	4,738	15,124	817	15,941	-	15,941
264 Dodge City Public Library	641,455	53,323	37,465	67,985	8,016	166,789	90	40,568	40,658	102,993	(13,722)	89,271	-	89,271
266 Emporia Public Library	525,735	43,704	30,706	55,721	36,725	166,856	74	2,544	2,618	84,413	5,259	89,672	-	89,672
268 Harper Public Library	21,483	1,786	1,255	2,277	840	6,158	3	1,816	1,819	3,449	(338)	3,111	-	3,111
269 Hutchinson Public Library	1,269,442	105,527	74,142	134,543	-	314,212	179	48,128	48,307	203,824	(16,748)	187,076	-	187,076
270 Independence Public Library	330,630	27,485	19,310	35,042	301	82,138	47	18,226	18,273	53,086	(5,192)	47,894	-	47,894
271 Lawrence Public Library	2,990,228	248,574	174,646	316,922	41,796	781,938	421	35,954	36,375	480,116	27,325	507,441	-	507,441
274 Minneapolis Public Library	41,056	3,413	2,398	4,351	4,069	14,231	6	3,099	3,105	6,592	563	7,155	-	7,155
275 Newton Public Library	348,084	28,936	20,330	36,892	14,761	100,919	49	30,121	30,170	55,889	(5,605)	50,284	-	50,284
276 Norton Public Library	93,692	7,789	5,472	9,930	380	23,571	13	4,526	4,539	15,043	(1,819)	13,224	-	13,224
277 Parsons Public Library	222,986	18,537	13,024	23,633	2,159	57,353	31	15,205	15,236	35,803	(3,400)	32,403	-	32,403
280 Topeka/Shawnee County Public Library	8,162,654	678,551	476,744	865,128	27,962	2,048,385	1,150	437,123	438,273	1,310,610	(130,863)	1,179,747	-	1,179,747
281 Wichita County Library	29,119	2,421	1,701	3,086	943	8,151	4	1,554	1,558	4,675	929	5,604	-	5,604
282 Winfield Public Library	231,902	19,278	13,544	24,578	4,092	61,492	33	10,336	10,369	37,235	(2,203)	35,032	-	35,032
289 Highland Cemetery Dist 9	39,525	3,286	2,308	4,189	228	10,011	6	203	209	6,346	65	6,411	-	6,411
295 Leavenworth Waterworks Board	2,109,339	175,347	123,197	223,561	25,049	547,154	297	89,699	89,996	338,679	(40,433)	298,246	41,251	339,497
297 Clark County	1,240,281	103,103	72,439	131,453	15,949	322,944	175	37,194	37,369	199,142	(13,545)	185,597	-	185,597
298 Grant Co	3,359,270	279,252	196,200	356,036	34,342	865,830	473	279,072	279,545	539,370	(74,839)	464,531	-	464,531
299 Decatur County	2,020,786	167,985	118,026	214,175	93,858	594,044	285	1,156	1,441	324,461	40,502	364,963	-	364,963
300 Morton County	2,287,031	190,118	133,576	242,393	67,010	633,097	322	20,951	21,273	367,210	(18,858)	348,352	-	348,352

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
301 Pottawatomie County	\$ 7,916,109	\$ 658,056	\$ 462,345	\$ 838,997	\$ 574,008	\$ 2,533,406	\$ 1,115	\$ 84,091	\$ 85,206	\$ 1,271,024	\$ 83,160	\$ 1,354,184	\$ -	\$ 1,354,184
302 Stafford County	2,203,073	183,139	128,672	233,495	24,361	569,667	310	120,876	121,186	353,729	(32,620)	321,109	-	321,109
303 Trego County	1,966,933	163,509	114,880	208,467	-	486,856	277	188,806	189,083	315,814	(66,335)	249,479	-	249,479
304 City of Augusta	4,476,384	372,116	261,446	474,434	239,474	1,347,470	630	-	630	718,736	135,038	853,774	-	853,774
307 City of Bonner Springs	3,053,857	253,863	178,363	323,666	17,447	773,339	430	103,569	103,999	490,333	(34,791)	455,542	-	455,542
308 City of Centralia	187,742	15,607	10,966	19,898	37,713	84,184	26	123	149	30,144	12,093	42,237	-	42,237
309 City of Clifton	67,532	5,614	3,945	7,157	-	16,716	10	20,126	20,136	10,843	(6,587)	4,256	-	4,256
310 City of Douglass	437,455	36,365	25,550	46,364	52,114	160,393	62	9,611	9,673	70,239	2,465	72,704	-	72,704
311 City of Elkhart	576,357	47,912	33,663	61,086	16,946	159,607	81	44,187	44,268	92,541	(10,216)	82,325	-	82,325
314 City of Herington	1,112,876	92,512	64,998	117,949	67,760	343,219	157	35,497	35,654	178,685	8,732	187,417	-	187,417
315 City of Hiawatha	1,427,310	118,650	83,362	151,275	45,128	398,415	201	61,837	62,038	229,171	12,620	241,791	-	241,791
316 City of Independence	5,280,909	438,995	308,435	559,703	33,198	1,340,331	744	259,692	260,436	847,912	(61,743)	786,169	-	786,169
317 City of La Cygne	518,728	43,121	30,297	54,978	63,692	192,088	73	24,002	24,075	83,288	366	83,654	-	83,654
318 City of Manhattan	20,330,734	1,690,069	1,187,427	2,154,775	1,321,921	6,354,192	2,863	178,695	181,558	3,264,338	276,027	3,540,365	-	3,540,365
319 City of McPherson	10,071,580	837,238	588,236	1,067,447	82,738	2,575,659	1,418	340,582	342,000	1,617,110	(23,665)	1,593,445	-	1,593,445
320 City of Mount Hope	243,042	20,204	14,195	25,759	9,275	69,433	34	13,773	13,807	39,023	(2,503)	36,520	-	36,520
321 City of St Francis	440,245	36,597	25,713	46,660	218	109,188	62	61,644	61,706	70,687	(26,542)	44,145	-	44,145
322 City of Salina	15,698,329	1,304,983	916,870	1,663,804	441,723	4,327,380	2,211	480,534	482,745	2,520,551	(128,038)	2,392,513	-	2,392,513
323 City of Sedgwick	423,861	35,235	24,756	44,923	12,860	117,774	60	31,875	31,935	68,056	3,133	71,189	-	71,189
324 City of Stockton	2,335,975	194,187	136,434	247,581	14,246	592,448	329	79,655	79,984	375,068	(11,041)	364,027	-	364,027
338 Newman Regional Health Center	32,778,317	2,724,821	1,914,435	3,474,045	614,713	8,728,014	4,616	93,263	97,879	5,262,944	171,642	5,434,586	-	5,434,586
341 Pioneer Memorial Library	219,189	18,221	12,802	23,231	9,846	64,100	31	7,414	7,445	35,193	1,137	36,330	-	36,330
342 Council Grove Public Library	51,042	4,243	2,981	5,410	950	13,584	7	5,554	5,561	8,195	(1,373)	6,822	-	6,822
343 Bradford Memorial Library	271,867	22,600	15,878	28,814	6,432	73,724	38	21,350	21,388	43,652	(3,830)	39,822	-	39,822
345 Fort Scott Public Library	161,203	13,401	9,415	17,085	257	40,158	23	5,819	5,842	25,883	(1,667)	24,216	-	24,216
348 Girard Public Library	133,993	11,139	7,826	14,201	2,789	35,955	19	7,519	7,538	21,514	(2,425)	19,089	-	19,089
349 Hillsboro Public Library	48,420	4,025	2,828	5,132	921	12,906	7	2,526	2,533	7,774	(29)	7,745	-	7,745
350 Jordaan Memorial Library	99,630	8,282	5,818	10,559	10,216	34,875	14	8,079	8,093	15,997	1,284	17,281	-	17,281
351 Meade Public Library	53,790	4,472	3,141	5,701	11	13,325	8	975	983	8,637	(490)	8,147	-	8,147
352 Ottawa Library	551,938	45,882	32,237	58,498	20,860	157,477	78	-	78	88,620	9,091	97,711	-	97,711
353 Salina Public Library	1,358,016	112,890	79,315	143,931	669	336,805	191	59,170	59,361	218,045	(24,822)	193,223	-	193,223
354 Stockton Public Library	34,783	2,891	2,032	3,687	-	8,610	5	848	853	5,585	(279)	5,306	-	5,306
355 Wellington Public Library	130,720	10,867	7,635	13,855	9,976	42,333	18	10,401	10,419	20,989	203	21,192	-	21,192
361 Garden City Recreation Commission	-	-	-	-	10,530	10,530	-	259,211	259,211	-	(84,612)	(84,612)	-	(84,612)
362 Lawrence/Douglas County Health Dept	1,930,849	160,509	112,772	204,643	139,630	617,554	272	461,333	461,605	310,020	(87,192)	222,828	-	222,828
366 City of Concordia	1,634,729	135,893	95,478	173,259	35,557	440,187	230	33,478	33,708	262,475	564	263,039	-	263,039

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
367 City of Eureka	\$ 824,225	\$ 68,517	\$ 48,140	\$ 87,356	\$ 57,341	\$ 261,354	\$ 116	\$ 19,062	\$ 19,178	\$ 132,339	\$ 15,510	\$ 147,849	\$ -	\$ 147,849
368 City of Howard	187,427	15,581	10,946	19,865	3,415	49,807	26	28,341	28,367	30,094	(11,072)	19,022	-	19,022
370 City of Lenora	35,392	2,942	2,067	3,751	1,823	10,583	5	9,756	9,761	5,683	(4,655)	1,028	-	1,028
371 City of Pomona	153,231	12,738	8,949	16,240	1,754	39,681	22	15,919	15,941	24,603	(4,595)	20,008	-	20,008
373 City of Syracuse	381,168	31,686	22,262	40,399	351	94,698	54	39,270	39,324	61,201	(11,966)	49,235	-	49,235
374 City of Turon	143,895	11,962	8,404	15,251	11,935	47,552	20	3,845	3,865	23,104	5,730	28,834	-	28,834
375 Eudora Twp Douglas County	51,126	4,250	2,986	5,419	846	13,501	7	1,449	1,456	8,209	148	8,357	-	8,357
378 Norton County Hospital	7,191,849	597,849	420,044	762,236	456,373	2,236,502	1,013	178,802	179,815	1,154,736	(85,153)	1,069,583	-	1,069,583
380 Haskell County	2,351,730	195,496	137,354	249,251	-	582,101	331	315,716	316,047	377,598	(131,797)	245,801	-	245,801
381 Hodgeman County	1,540,156	128,031	89,954	163,235	2,001	383,221	217	57,411	57,628	247,290	(28,854)	218,436	-	218,436
384 City of Arlington	74,077	6,158	4,326	7,851	6,008	24,343	10	3,666	3,676	11,894	467	12,361	-	12,361
385 City of Baldwin City	1,959,212	162,867	114,429	207,649	7,530	492,475	276	5,769	6,045	314,575	(7,523)	307,052	-	307,052
387 City of Beloit	2,785,011	231,514	162,660	295,172	700	690,046	392	204,634	205,026	447,166	(60,834)	386,332	-	386,332
388 City of Bennington	101,014	8,397	5,900	10,706	960	25,963	14	699	713	16,219	1,489	17,708	-	17,708
389 City of Bird City	112,825	9,379	6,589	11,958	3,984	31,910	16	4,083	4,099	18,115	(720)	17,395	-	17,395
391 City of Canton	167,056	13,887	9,757	17,706	3,814	45,164	24	6,555	6,579	26,823	(1,045)	25,778	-	25,778
392 City of Chapman	473,770	39,384	27,671	50,213	34,974	152,242	67	213,300	213,367	76,069	(38,430)	37,639	-	37,639
393 City of Emporia	8,152,542	677,711	476,154	864,056	538,620	2,556,541	1,148	381	1,529	1,308,986	160,078	1,469,064	-	1,469,064
394 City of Frankfort	219,881	18,278	12,842	23,304	14,400	68,824	31	2,714	2,745	35,305	3,402	38,707	-	38,707
395 City of Gardner	7,600,856	631,850	443,932	805,585	31,504	1,912,871	1,070	244,207	245,277	1,220,407	(19,634)	1,200,773	-	1,200,773
397 City of Mankato	368,560	30,638	21,526	39,062	27,657	118,883	52	19,994	20,046	59,177	2,366	61,543	-	61,543
398 City of Marquette	261,944	21,775	15,300	27,762	55,642	120,479	37	4,033	4,070	42,058	10,601	52,659	-	52,659
399 City of Moline	77,476	6,440	4,525	8,211	43	19,219	11	4,531	4,542	12,440	(977)	11,463	-	11,463
400 City of Mound City	309,903	25,762	18,100	32,845	39,063	115,770	44	5,915	5,959	49,758	3,176	52,934	-	52,934
401 City of Ness City	407,203	33,850	23,783	43,158	13,047	113,838	57	2,755	2,812	65,381	1,531	66,912	-	66,912
403 City of Osborne	787,868	65,495	46,016	83,503	11,290	206,304	111	5,525	5,636	126,501	(570)	125,931	-	125,931
404 City of Rossville	245,161	20,380	14,319	25,984	12,674	73,357	35	3	38	39,364	4,398	43,762	-	43,762
405 City of Scandia	93,860	7,802	5,482	9,948	204	23,436	13	4,989	5,002	15,070	(2,036)	13,034	-	13,034
406 City of Spring Hill	2,255,017	187,457	131,706	239,000	95,925	654,088	318	22,235	22,553	362,069	53,000	415,069	-	415,069
407 City of Sterling	1,314,799	109,298	76,792	139,350	19,390	344,830	185	26,480	26,665	211,106	1,496	212,602	-	212,602
409 City of Valley Falls	349,784	29,077	20,429	37,072	12,808	99,386	49	12,490	12,539	56,162	(3,781)	52,381	-	52,381
411 El Dorado Twp Butler County	109,469	9,100	6,393	11,602	15,400	42,495	15	13,765	13,780	17,576	(882)	16,694	-	16,694
417 Palmyra Twp Douglas Co	179,308	14,906	10,473	19,004	11,281	55,664	25	1,672	1,697	28,790	7,259	36,049	-	36,049
419 Sumner Regional Medical Center	-	-	-	-	-	-	-	419,838	419,838	-	(641,505)	(641,505)	-	(641,505)
420 Wilson Medical Center	8,246,487	685,520	481,641	874,013	471,965	2,513,139	1,161	660,446	661,607	1,324,070	(27,502)	1,296,568	-	1,296,568
421 Port Library	93,210	7,748	5,444	9,879	963	24,034	13	220	233	14,966	(657)	14,309	-	14,309

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
422 Goodland Public Library	\$ 117,399	\$ 9,759	\$ 6,856	\$ 12,443	\$ 2,476	\$ 31,534	\$ 17	\$ 1,539	\$ 1,556	\$ 18,850	\$ 717	\$ 19,567	\$ -	\$ 19,567
425 Leavenworth Public Library	612,861	50,946	35,795	64,955	450	152,146	86	34,478	34,564	98,402	(9,168)	89,234	-	89,234
427 Wm A Rankin Memorial Library	83,413	6,934	4,872	8,841	4,545	25,192	12	3,171	3,183	13,393	410	13,803	-	13,803
428 Pratt Public Library	168,944	14,044	9,867	17,906	6,914	48,731	24	5,753	5,777	27,126	3,602	30,728	-	30,728
429 Russell Public Library	73,406	6,102	4,287	7,780	10,180	28,349	10	2,802	2,812	11,786	2,675	14,461	-	14,461
430 Seneca Free Library	62,685	5,211	3,662	6,644	1,737	17,254	9	2	11	10,065	883	10,948	-	10,948
431 City Cowley Co Joint Board of Health	768,379	63,874	44,878	81,437	33,951	224,140	108	47,822	47,930	123,372	8,203	131,575	-	131,575
434 City of Mulberry	174,755	14,527	10,207	18,522	4,444	47,700	25	5,041	5,066	28,059	(1,554)	26,505	-	26,505
435 City of Atwood	412,154	34,262	24,072	43,683	9,445	111,462	58	16,719	16,777	66,176	464	66,640	-	66,640
436 City of Lincoln Center	502,511	41,773	29,350	53,259	10,810	135,192	71	37,343	37,414	80,684	(5,693)	74,991	-	74,991
438 Manhattan Public Library	2,143,723	178,205	125,205	227,205	3,528	534,143	302	114,273	114,575	344,200	(19,354)	324,846	-	324,846
440 City of Little River	169,700	14,107	9,911	17,986	22,087	64,091	24	13,697	13,721	27,247	(1,307)	25,940	-	25,940
442 City of Belleville	887,162	73,749	51,815	94,027	15,869	235,460	125	121,046	121,171	142,444	(35,704)	106,740	-	106,740
443 City of Lyndon	277,847	23,097	16,227	29,448	-	68,772	39	19,740	19,779	44,612	(16,181)	28,431	-	28,431
445 City of Smith Center	747,022	62,099	43,631	79,174	18,353	203,257	105	760	865	119,943	1,296	121,239	-	121,239
451 Belleville Public Library	92,119	7,658	5,380	9,763	2,658	25,459	13	15,018	15,031	14,791	(4,714)	10,077	-	10,077
452 Chanute Public Library	166,154	13,812	9,704	17,610	2,263	43,389	23	40,237	40,260	26,678	(9,038)	17,640	-	17,640
454 Olathe Public Library	-	-	-	-	6,397	6,397	-	923,996	923,996	-	(336,711)	(336,711)	-	(336,711)
458 City of Leoti	417,714	34,724	24,397	44,272	29,341	132,734	59	7,340	7,399	67,069	5,725	72,794	-	72,794
459 City of Shawnee	13,790,872	1,146,418	805,464	1,461,640	584,161	3,997,683	1,942	95,053	96,995	2,214,286	178,931	2,393,217	30,319	2,423,536
461 City of Luray	130,385	10,839	7,615	13,819	4,613	36,886	18	3,130	3,148	20,935	1,095	22,030	-	22,030
463 City of Strong City	201,189	16,725	11,751	21,323	6,587	56,386	28	3,156	3,184	32,303	4,430	36,733	-	36,733
467 Coffeyville Public Library	198,126	16,470	11,572	20,999	14,811	63,852	28	9,525	9,553	31,811	(415)	31,396	-	31,396
468 Great Bend Public Library	286,217	23,793	16,717	30,335	7,463	78,308	40	11,338	11,378	45,956	(1,875)	44,081	-	44,081
473 City of Galva	303,168	25,202	17,707	32,132	26,716	101,757	43	7,061	7,104	48,677	5,137	53,814	-	53,814
474 City of Oakley	1,428,778	118,773	83,448	151,431	62,151	415,803	201	-	201	229,407	37,797	267,204	-	267,204
475 City of Udall	368,686	30,648	21,533	39,076	21,160	112,417	52	9,861	9,913	59,197	3,868	63,065	-	63,065
478 McPherson Public Library	447,001	37,159	26,107	47,376	9,617	120,259	63	54,388	54,451	71,771	(11,292)	60,479	-	60,479
479 City of Scranton	247,028	20,535	14,428	26,182	34,012	95,157	35	4,915	4,950	39,663	9,959	49,622	-	49,622
480 City of Lenexa	19,089,173	1,586,859	1,114,914	2,023,186	159,833	4,884,792	2,688	206,383	209,071	3,064,991	138,498	3,203,489	-	3,203,489
483 Soldier Twp Shawnee County	650,372	54,065	37,985	68,930	24,659	185,639	92	37,248	37,340	104,425	(49,473)	54,952	-	54,952
485 Kingman Carnegie Library	71,706	5,961	4,188	7,600	2,638	20,387	10	5,775	5,785	11,513	(440)	11,073	-	11,073
486 Lyons Public Library	48,671	4,046	2,843	5,158	384	12,431	7	1,441	1,448	7,815	(453)	7,362	-	7,362
488 Paola Free Library	151,322	12,579	8,838	16,038	13,512	50,967	21	65	86	24,297	4,051	28,348	-	28,348
552 Hutchinson Recreation Commission	966,274	80,325	56,435	102,412	16,212	255,384	136	59,100	59,236	155,147	(5,623)	149,524	-	149,524
563 City of Haven	361,028	30,012	21,086	38,264	177	89,539	51	39,012	39,063	57,967	(15,869)	42,098	-	42,098

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
565 Coffey County Extension Council	\$ 36,189	\$ 3,008	\$ 2,114	\$ 3,836	\$ 86	\$ 9,044	\$ 5	\$ 4,471	\$ 4,476	\$ 5,811	\$ (615)	\$ 5,196	\$ -	\$ 5,196
567 Woodson County Extension Council	-	-	-	-	-	-	-	367	367	-	(3,639)	(3,639)	-	(3,639)
568 Morrill Free Public Library	127,972	10,638	7,474	13,563	5,844	37,519	18	11,214	11,232	20,547	208	20,755	-	20,755
569 City of Macksville	140,014	11,639	8,177	14,840	5,372	40,028	20	1,887	1,907	22,481	(633)	21,848	-	21,848
573 City of Columbus	1,316,058	109,402	76,865	139,484	46,164	371,915	185	40,007	40,192	211,309	18,223	229,532	-	229,532
574 City of Halstead	1,403,289	116,654	81,960	148,729	11,210	358,553	198	47,157	47,355	225,314	11,248	236,562	-	236,562
578 City of Perry	157,175	13,066	9,180	16,658	-	38,904	22	6,458	6,480	25,236	(4,845)	20,391	-	20,391
579 City of Scott City	1,219,848	101,404	71,246	129,287	58,569	360,506	172	139,053	139,225	195,861	(29,809)	166,052	-	166,052
587 Monument Twp Logan County	24,357	2,025	1,422	2,581	-	6,028	3	1,754	1,757	3,911	(569)	3,342	-	3,342
605 City of Cheney	894,190	74,333	52,226	94,772	10,051	231,382	126	46,954	47,080	143,573	(23,041)	120,532	-	120,532
606 City of Cottonwood Falls	242,518	20,160	14,164	25,704	15,257	75,285	34	11,919	11,953	38,939	1,181	40,120	-	40,120
607 City of Oskaloosa	159,084	13,224	9,292	16,861	1,204	40,581	22	5,942	5,964	25,543	(1,153)	24,390	-	24,390
610 K State Research & Extension Dickinson Co	-	-	-	-	78	78	-	18,504	18,504	-	(7,082)	(7,082)	-	(7,082)
611 Finney County Extension Council	-	-	-	-	249	249	-	13,817	13,817	-	(4,513)	(4,513)	-	(4,513)
628 Kaw Valley Drainage Dist	333,168	27,696	19,458	35,311	-	82,465	47	17,768	17,815	53,494	(9,896)	43,598	-	43,598
632 City of Altamont	593,120	49,305	34,641	62,862	8,694	155,502	84	20,339	20,423	95,232	468	95,700	-	95,700
633 City of Bushton	63,168	5,251	3,689	6,695	3,452	19,087	9	1,607	1,616	10,142	(677)	9,465	-	9,465
635 Irving Twp Brown County	36,944	3,071	2,158	3,916	4,905	14,050	5	6,272	6,277	5,932	(80)	5,852	-	5,852
641 City of Moundridge	904,742	75,210	52,842	95,890	-	223,942	127	66,659	66,786	145,267	(58,540)	86,727	-	86,727
648 City of Downs	114,252	9,498	6,673	12,109	3,942	32,222	16	28,875	28,891	18,344	(5,815)	12,529	-	12,529
649 Tecumseh Twp Shawnee County	377,140	31,351	22,027	39,972	33,143	126,493	53	44,009	44,062	60,554	(3,307)	57,247	-	57,247
650 City of Preston	32,350	2,689	1,889	3,429	24,025	32,032	5	22,380	22,385	5,194	3,705	8,899	-	8,899
656 City of Fowler	111,252	9,248	6,498	11,791	15,908	43,445	16	15,354	15,370	17,863	2,325	20,188	-	20,188
666 City of Satanta	201,797	16,775	11,786	21,388	390	50,339	28	4,252	4,280	32,401	(2,010)	30,391	-	30,391
676 City of Mission	2,648,206	220,142	154,670	280,673	111,295	766,780	373	147,080	147,453	425,201	12,825	438,026	-	438,026
685 City of Claflin	200,937	16,704	11,735	21,297	22,513	72,249	28	23,733	23,761	32,263	1,292	33,555	-	33,555
687 City of Toronto	108,965	9,058	6,364	11,549	10,647	37,618	15	1,816	1,831	17,496	1,777	19,273	-	19,273
706 Fowler Residential Care	885,903	73,644	51,742	93,893	53,708	272,987	125	29,205	29,330	142,242	(8,613)	133,629	-	133,629
708 Stafford County Hospital	448,868	37,314	26,216	47,574	148,125	259,229	63	76,070	76,133	72,071	(2,160)	69,911	-	69,911
711 City of Kiowa	464,959	38,651	27,156	49,279	22,631	137,717	65	58,133	58,198	74,655	(14,954)	59,701	-	59,701
714 City of Le Roy	98,895	8,221	5,776	10,482	1,239	25,718	14	9,944	9,958	15,879	(8,019)	7,860	-	7,860
717 City of Troy	404,602	33,634	23,631	42,882	14,613	114,760	57	41,679	41,736	64,964	4,086	69,050	-	69,050
727 Stafford Co Cemetery Dist 1	3,189	265	187	338	287	1,077	-	50,502	50,502	512	(16,899)	(16,387)	-	(16,387)
735 City of Coldwater	256,280	21,304	14,969	27,162	17,707	81,142	36	18,046	18,082	41,149	1,545	42,694	-	42,694
736 City of Hill City	715,847	59,507	41,809	75,870	20,282	197,468	101	3,295	3,396	114,938	(352)	114,586	-	114,586
737 City of Sylvan Grove	63,420	5,272	3,704	6,722	622	16,320	9	296	305	10,183	(792)	9,391	-	9,391

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
738 City of Thayer	\$ 72,881	\$ 6,059	\$ 4,256	\$ 7,724	\$ 21,214	\$ 39,253	\$ 10	\$ 6,855	\$ 6,865	\$ 11,702	\$ 2,717	\$ 14,419	\$ -	\$ 14,419
748 City of Clearwater	935,141	77,737	54,617	99,112	45,244	276,710	132	23,977	24,109	150,148	(5,819)	144,329	-	144,329
758 McPherson County Extension Council	69,713	5,795	4,072	7,389	1,430	18,686	10	111	121	11,193	629	11,822	-	11,822
760 League of Kansas Municipalities	880,512	73,196	51,427	93,322	28,076	246,021	124	37,708	37,832	141,376	(8,656)	132,720	-	132,720
769 City of Roeland Park	996,715	82,856	58,214	105,638	36,813	283,521	140	50,142	50,282	160,034	6,228	166,262	-	166,262
770 City of Carbondale	321,189	26,700	18,759	34,042	7,739	87,240	45	38,858	38,903	51,571	2,509	54,080	-	54,080
774 City of Americus	108,336	9,006	6,327	11,482	1,093	27,908	15	4,785	4,800	17,395	(261)	17,134	-	17,134
776 City of Tonganoxie	2,284,870	189,938	133,449	242,164	62,013	627,564	322	42,276	42,598	366,863	32,784	399,647	-	399,647
779 Kechi Twp Sedgwick County	83,560	6,946	4,880	8,856	4,551	25,233	12	3,040	3,052	13,416	2,059	15,475	-	15,475
790 City of Glen Elder	197,035	16,379	11,508	20,883	16,168	64,938	28	298	326	31,636	4,822	36,458	-	36,458
807 City of De Soto	2,944,326	244,758	171,965	312,058	352,602	1,081,383	415	-	415	472,746	118,453	591,199	-	591,199
808 City of Hope	60,063	4,993	3,508	6,366	1,398	16,265	8	2,829	2,837	9,644	1,138	10,782	-	10,782
812 City of Baxter Springs	1,288,281	107,093	75,242	136,540	32,096	350,971	181	25,129	25,310	206,849	1,717	208,566	-	208,566
813 Little Walnut Twp Butler County	27,231	2,264	1,591	2,886	2,581	9,322	4	41	45	4,372	660	5,032	-	5,032
815 City of Delphos	76,657	6,372	4,477	8,125	744	19,718	11	3,872	3,883	12,308	(707)	11,601	-	11,601
844 Chapman Public Library	12,860	1,069	751	1,363	5,769	8,952	2	3,779	3,781	2,065	(1,726)	339	-	339
882 City of Bison	36,084	3,000	2,107	3,824	2,739	11,670	5	282	287	5,794	4,435	10,229	-	10,229
886 City of Lecompton	129,000	10,724	7,534	13,672	19,301	51,231	18	29	47	20,712	6,014	26,726	-	26,726
887 City of Plainville	701,204	58,290	40,954	74,318	49,981	223,543	99	5,273	5,372	112,586	10,447	123,033	-	123,033
895 Abilene Free Public Library	282,462	23,481	16,497	29,937	11,203	81,118	40	6,968	7,008	45,353	7,609	52,962	-	52,962
907 Emporia Recreation Commission	922,407	76,679	53,874	97,762	52,466	280,781	130	4,112	4,242	148,103	21,150	169,253	-	169,253
911 City of Plains	176,497	14,672	10,308	18,706	19,402	63,088	25	46,757	46,782	28,339	(4,597)	23,742	-	23,742
913 Franklin Twp Edwards County	41,476	3,448	2,423	4,396	395	10,662	6	1,245	1,251	6,659	(558)	6,101	-	6,101
914 Grasshopper Twp Atchison Co	37,636	3,129	2,198	3,989	7,045	16,361	5	3,985	3,990	6,043	1,126	7,169	-	7,169
920 Topeka Twp Shawnee County	-	-	-	-	31	31	-	21,345	21,345	-	(6,977)	(6,977)	-	(6,977)
936 Atchison Public Recreation Commission	228,021	18,955	13,318	24,167	10,214	66,654	32	5,932	5,964	36,611	(82)	36,529	-	36,529
937 City of Clyde	110,664	9,199	6,463	11,729	623	28,014	16	5,207	5,223	17,768	(1,784)	15,984	-	15,984
938 City of Deerfield	214,154	17,802	12,507	22,697	23,470	76,476	30	4,279	4,309	34,385	(1,447)	32,938	-	32,938
939 City of Eskridge	157,196	13,068	9,181	16,661	-	38,910	22	12,262	12,284	25,240	(5,487)	19,753	-	19,753
940 City of Louisburg	1,355,435	112,676	79,165	143,657	43,831	379,329	191	185,934	186,125	217,631	(51,086)	166,545	-	166,545
953 City of Lewis	85,699	7,124	5,005	9,083	10,342	31,554	12	14,095	14,107	13,760	(47)	13,713	-	13,713
957 City of Alta Vista	75,504	6,277	4,410	8,002	2,212	20,901	11	2,354	2,365	12,123	(1,953)	10,170	-	10,170
958 Lyons Recreation Commission	152,686	12,693	8,918	16,183	203	37,997	22	13,338	13,360	24,515	(3,414)	21,101	-	21,101
959 Stanton County Recreation Commission	62,140	5,166	3,629	6,586	661	16,042	9	6,098	6,107	9,977	(3,439)	6,538	-	6,538
971 Kiowa County Extension Council	22,091	1,836	1,290	2,341	3,162	8,629	3	6,574	6,577	3,547	(1,401)	2,146	-	2,146
978 City of Lebo	194,287	16,151	11,347	20,592	17,884	65,974	27	38,053	38,080	31,195	(4,238)	26,957	-	26,957

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
982 Graham County Hospital	\$ 4,326,006	\$ 359,615	\$ 252,663	\$ 458,496	\$ 194,136	\$ 1,264,910	\$ 609	\$ 141,541	\$ 142,150	\$ 694,591	\$ 68,427	\$ 763,018	\$ -	\$ 763,018
983 Liberal Memorial Library	349,007	29,013	20,384	36,990	18,617	105,004	49	36,103	36,152	56,037	275	56,312	-	56,312
1000 Kinsley Library	78,902	6,559	4,609	8,363	529	20,060	11	7,262	7,273	12,669	1,898	14,567	-	14,567
1019 Frank Carlson Library	72,021	5,987	4,207	7,633	162	17,989	10	3,736	3,746	11,564	(486)	11,078	-	11,078
1020 Hoisington City Library	52,741	4,384	3,080	5,590	2,429	15,483	7	1,004	1,011	8,468	1,069	9,537	-	9,537
1042 Augusta Public Library	217,385	18,071	12,697	23,040	10,465	64,273	31	-	31	34,904	6,118	41,022	-	41,022
1061 Hill Top House Nursing Home	1,152,505	95,806	67,313	122,149	17,805	303,073	162	75,241	75,403	185,048	(23,039)	162,009	-	162,009
1069 City of Merriam	3,925,935	326,358	229,296	416,094	95,187	1,066,935	553	11,299	11,852	630,355	38,875	669,230	-	669,230
1072 City of Caldwell	404,938	33,662	23,651	42,918	4,211	104,442	57	10,642	10,699	65,017	(771)	64,246	-	64,246
1073 City of Dighton	267,902	22,270	15,647	28,394	754	67,065	38	19,391	19,429	43,015	(7,027)	35,988	-	35,988
1074 City of Quinter	284,665	23,664	16,626	30,170	12,133	82,593	40	21,339	21,379	45,706	(4,924)	40,782	-	40,782
1075 City of Ransom	61,993	5,153	3,620	6,570	33,858	49,201	9	31,842	31,851	9,954	2,910	12,864	-	12,864
1078 Hiawatha Twp Brown County	-	-	-	-	-	-	-	13,144	13,144	-	(6,225)	(6,225)	-	(6,225)
1088 Columbus Public Library	62,476	5,194	3,649	6,622	368	15,833	9	5,634	5,643	10,031	(1,244)	8,787	-	8,787
1089 Larabee Memorial Library	21,650	1,800	1,265	2,295	8,174	13,534	3	1,972	1,975	3,476	1,326	4,802	-	4,802
1109 Great Bend Recreation Commission	550,826	45,789	32,171	58,380	4,233	140,573	78	32,608	32,686	88,442	(8,428)	80,014	-	80,014
1111 Seward County Extension Council	-	-	-	-	-	-	-	6,000	6,000	-	(4,024)	(4,024)	-	(4,024)
1114 City of Brewster	95,560	7,944	5,581	10,128	1,455	25,108	13	-	13	15,343	3,339	18,682	-	18,682
1120 City of Haysville	3,913,663	325,338	228,580	414,794	25,319	994,031	551	192,102	192,653	628,384	(27,110)	601,274	-	601,274
1121 City of Kanorado	12,608	1,048	737	1,336	-	3,121	2	20,256	20,258	2,024	(6,053)	(4,029)	-	(4,029)
1127 City of St Paul	205,930	17,119	12,027	21,826	15,215	66,187	29	20,563	20,592	33,065	7,404	40,469	-	40,469
1130 City of Spearville	247,951	20,612	14,482	26,279	21,030	82,403	35	166	201	39,812	5,432	45,244	-	45,244
1132 City of Wellsville	775,449	64,462	45,290	82,187	83,753	275,692	109	15,811	15,920	124,507	38,483	162,990	-	162,990
1134 City of Wetmore	79,175	6,582	4,624	8,391	1,499	21,096	11	2,360	2,371	12,712	226	12,938	-	12,938
1135 City of Denison	34,343	2,855	2,006	3,640	1,339	9,840	5	4	9	5,514	401	5,915	-	5,915
1141 Clay Twp Reno County	102,755	8,542	6,001	10,891	1,447	26,881	14	825	839	16,499	352	16,851	-	16,851
1154 Lincoln Twp Edwards County	40,112	3,334	2,342	4,251	2,492	12,419	6	3,973	3,979	6,440	(735)	5,705	-	5,705
1172 Valley Center Twp Sedgwick Co	29,643	2,464	1,731	3,142	4,182	11,519	4	13,203	13,207	4,760	(2,471)	2,289	-	2,289
1173 Ashland District Hospital	3,655,033	303,838	213,474	387,383	179,615	1,084,310	515	248,964	249,479	586,858	49,804	636,662	-	636,662
1178 Lane County Library	26,014	2,163	1,519	2,757	186	6,625	4	2,640	2,644	4,177	(612)	3,565	-	3,565
1187 Comanche Co Extension Council	-	-	-	-	-	-	-	10,309	10,309	-	(4,787)	(4,787)	-	(4,787)
1188 Greenwood County Extension Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1189 Meade County Extension Council	-	-	-	-	77	77	-	5,961	5,961	-	(3,289)	(3,289)	-	(3,289)
1192 Central Kansas District 3 (Extension Co)	202,532	16,836	11,829	21,466	1,895	52,026	29	1,138	1,167	32,519	(986)	31,533	-	31,533
1193 Augusta Housing Authority	29,895	2,485	1,746	3,168	2,458	9,857	4	36,466	36,470	4,800	(8,883)	(4,083)	-	(4,083)
1194 Junction City Public Housing Authority	291,567	24,238	17,029	30,902	20,418	92,587	41	5,332	5,373	46,814	9,490	56,304	-	56,304

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
1195 Lyons Housing Authority	\$ 116,581	\$ 9,691	\$ 6,808	\$ 12,356	\$ 1,662	\$ 30,517	\$ 16	\$ 7,464	\$ 7,480	\$ 18,718	\$ (5,844)	\$ 12,874	\$ -	\$ 12,874
1196 City of Waterville Housing Authority	24,545	2,040	1,434	2,601	231	6,306	3	585	588	3,941	(40)	3,901	-	3,901
4053 City of Hoxie	508,931	42,307	29,725	53,940	25,822	151,794	72	93,504	93,576	81,715	(9,268)	72,447	-	72,447
4055 City of Rolla	180,189	14,979	10,524	19,098	22,393	66,994	25	513	538	28,931	2,872	31,803	-	31,803
4069 Manhattan Twp-Riley County	45,231	3,760	2,642	4,794	2,172	13,368	6	7,221	7,227	7,262	(2,168)	5,094	-	5,094
4080 Leavenworth County Extension Council	37,657	3,130	2,199	3,991	235	9,555	5	3,724	3,729	6,046	(1,752)	4,294	-	4,294
4081 Shawnee County Extension Council	118,574	9,857	6,925	12,567	8,731	38,080	17	609	626	19,038	369	19,407	-	19,407
4084 City of Andale	311,581	25,901	18,198	33,023	4,023	81,145	44	2,589	2,633	50,028	3,236	53,264	-	53,264
4086 City of Nickerson	222,735	18,516	13,009	23,607	4,738	59,870	31	4,165	4,196	35,763	(3,588)	32,175	-	32,175
4087 City of Overbrook	238,637	19,838	13,937	25,292	42,085	101,152	34	7,301	7,335	38,316	9,791	48,107	-	48,107
4108 Butler County Extension Council	52,406	4,356	3,061	5,554	1,045	14,016	7	9,671	9,678	8,414	(2,954)	5,460	-	5,460
4126 City of Derby	7,234,709	601,412	422,547	766,778	138,457	1,929,194	1,019	14,949	15,968	1,161,617	76,773	1,238,390	-	1,238,390
4128 City of Medicine Lodge	816,358	67,863	47,679	86,523	65,994	268,059	115	11,058	11,173	131,076	15,642	146,718	-	146,718
4131 City of White City	70,427	5,854	4,113	7,464	7,922	25,353	10	12,052	12,062	11,308	(302)	11,006	-	11,006
4134 Belpre Twp Edwards County	40,846	3,395	2,386	4,329	4,116	14,226	6	899	905	6,558	651	7,209	-	7,209
4152 Menoken Township	103,217	8,580	6,028	10,940	14,311	39,859	15	10,737	10,752	16,573	6,044	22,617	-	22,617
4182 City of Leawood	10,049,972	835,442	586,974	1,065,157	20,581	2,508,154	1,415	837,858	839,273	1,613,641	(143,184)	1,470,457	-	1,470,457
4184 Big Creek Twp Russell County	41,727	3,469	2,437	4,423	7	10,336	6	1,178	1,184	6,700	(412)	6,288	-	6,288
4195 Wayne Twp Edward County	32,476	2,700	1,897	3,442	160	8,199	5	5,152	5,157	5,214	(769)	4,445	-	4,445
4198 Wamego Public Library	97,490	8,104	5,694	10,333	739	24,870	14	13,858	13,872	15,653	(4,359)	11,294	-	11,294
4201 Reno County Extension Council	75,776	6,299	4,426	8,031	4,553	23,309	11	5,226	5,237	12,167	1,495	13,662	-	13,662
4202 Stanton County Extension Council	-	-	-	-	324	324	-	12,332	12,332	-	(4,335)	(4,335)	-	(4,335)
4203 Edwards County Conservation Dist	35,098	2,918	2,050	3,720	12,444	21,132	5	13,472	13,477	5,635	414	6,049	-	6,049
4215 City of Ogden	411,777	34,230	24,050	43,643	9,307	111,230	58	36,135	36,193	66,116	(5,958)	60,158	-	60,158
4216 City of Pretty Prairie	150,462	12,508	8,788	15,947	6,424	43,667	21	7,317	7,338	24,158	(162)	23,996	-	23,996
4219 City of Severy	84,755	7,046	4,950	8,983	5,864	26,843	12	196	208	13,608	407	14,015	-	14,015
4221 Mission Twp Shawnee Co	925,680	76,951	54,065	98,109	107,150	336,275	130	21,762	21,892	148,629	29,714	178,343	-	178,343
4228 Johnston Public Library	60,168	5,002	3,514	6,377	9,762	24,655	8	16,863	16,871	9,661	(2,847)	6,814	-	6,814
4236 Sedgwick County Extension Council	182,728	15,190	10,672	19,367	11,220	56,449	26	24,469	24,495	29,339	(4,260)	25,079	-	25,079
4237 Seward County Conservation District	60,567	5,035	3,537	6,419	13,468	28,459	9	6,232	6,241	9,725	2,754	12,479	-	12,479
4238 Winfield Recreation Commission	310,742	25,832	18,149	32,934	12,457	89,372	44	13,641	13,685	49,893	1,410	51,303	-	51,303
4254 City of Fairway	1,127,540	93,731	65,854	119,504	77,070	356,159	159	7,357	7,516	181,040	17,580	198,620	-	198,620
4258 Center Twp Russell County	79,825	6,636	4,662	8,460	4,102	23,860	11	5,151	5,162	12,817	(1,151)	11,666	-	11,666
4272 Kingman Recreation Commission	101,560	8,443	5,931	10,764	24,046	49,184	14	19,385	19,399	16,307	(681)	15,626	-	15,626
4273 Parsons Recreation Commission	192,063	15,966	11,218	20,356	1,960	49,500	27	17,928	17,955	30,838	(3,521)	27,317	-	27,317
4274 Stevens County Extension Council	-	-	-	-	-	-	-	9,347	9,347	-	(5,721)	(5,721)	-	(5,721)

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4275 City of Hardtner	\$ 45,147	\$ 3,753	\$ 2,637	\$ 4,785	\$ 2,490	\$ 13,665	\$ 6	\$ 2,407	\$ 2,413	\$ 7,249	\$ 286	\$ 7,535	\$ -	\$ 7,535
4276 City of Hartford	68,203	5,670	3,984	7,229	1,947	18,830	10	7,576	7,586	10,951	(2,492)	8,459	-	8,459
4279 City of Victoria	205,427	17,077	11,999	21,772	-	50,848	29	18,878	18,907	32,984	(6,754)	26,230	-	26,230
4299 Wilson County Extension Council	-	-	-	-	-	-	-	178	178	-	(2,311)	(2,311)	-	(2,311)
4305 Elwood Twp Barber County	37,615	3,127	2,197	3,987	3,041	12,352	5	16,168	16,173	6,040	(5,760)	280	-	280
4312 Graham County Public Library	56,140	4,667	3,279	5,950	-	13,896	8	2,687	2,695	9,014	(680)	8,334	-	8,334
4316 Brown County Conservation District	40,972	3,406	2,393	4,342	206	10,347	6	674	680	6,579	(123)	6,456	-	6,456
4317 Ellsworth County Conservation Dist	50,769	4,220	2,965	5,381	1,109	13,675	7	367	374	8,152	548	8,700	-	8,700
4348 Stevens County Conservation Dist	34,720	2,886	2,028	3,680	3,867	12,461	5	3,464	3,469	5,575	(73)	5,502	-	5,502
4353 City of Highland	247,049	20,537	14,429	26,184	5,273	66,423	35	26,905	26,940	39,667	(582)	39,085	-	39,085
4355 City of Linn	41,874	3,481	2,446	4,438	7,191	17,556	6	4,592	4,598	6,723	(187)	6,536	-	6,536
4356 City of Nortonville	111,294	9,252	6,501	11,796	6,094	33,643	16	1,426	1,442	17,870	(426)	17,444	-	17,444
4358 City of Potwin	106,511	8,854	6,221	11,289	4,238	30,602	15	10,485	10,500	17,102	(2,026)	15,076	-	15,076
4360 City of Towanda	230,728	19,180	13,475	24,454	15,512	72,621	32	53,549	53,581	37,046	(7,769)	29,277	-	29,277
4362 City of Valley Center	1,697,918	141,146	99,168	179,956	10,879	431,149	239	497,497	497,736	272,621	(108,895)	163,726	-	163,726
4369 Silver Lake Twp Shawnee Co	53,287	4,430	3,113	5,648	9,228	22,419	8	1,042	1,050	8,556	1,870	10,426	-	10,426
4372 Horton Public Library	38,958	3,239	2,276	4,129	3,294	12,938	5	905	910	6,255	694	6,949	-	6,949
4373 Labette County Conservation Dist	29,035	2,414	1,696	3,077	1,434	8,621	4	202	206	4,662	262	4,924	-	4,924
4375 City of McLouth	308,581	25,652	18,023	32,705	35,243	111,623	43	18,265	18,308	49,546	(660)	48,886	-	48,886
4385 Geary County Extension Council	70,553	5,865	4,121	7,478	449	17,913	10	1,950	1,960	11,328	28	11,356	-	11,356
4386 City of Mullinville	28,322	2,354	1,654	3,002	2,945	9,955	4	5,677	5,681	4,547	(838)	3,709	-	3,709
4388 Bonner Springs City Library	313,637	26,072	18,318	33,241	4,719	82,350	44	2,810	2,854	50,358	(612)	49,746	-	49,746
4395 City of Leon	169,700	14,107	9,911	17,986	24,218	66,222	24	754	778	27,247	2,789	30,036	-	30,036
4404 Osage County Conservation District	48,860	4,062	2,853	5,179	148	12,242	7	20,476	20,483	7,845	(6,499)	1,346	-	1,346
4419 Kiowa County Library	41,895	3,483	2,447	4,440	1,011	11,381	6	11,636	11,642	6,727	(3,994)	2,733	-	2,733
4432 Attica Hospital District 1	1,611,191	133,936	94,102	170,764	22,719	421,521	227	155,805	156,032	258,696	(25,759)	232,937	-	232,937
4434 City of Galena	1,028,813	85,524	60,088	109,040	-	254,652	145	920,110	920,255	165,188	(541,569)	(376,381)	-	(376,381)
4435 City of South Hutchinson	938,645	78,028	54,822	99,483	42,416	274,749	132	33,562	33,694	150,710	(58,818)	91,892	-	91,892
4454 Logan County Hospital	6,461,232	537,114	377,372	684,801	185,558	1,784,845	910	767,856	768,766	1,037,427	(186,487)	850,940	-	850,940
4458 Hospital Dist 1 of Rice County	10,750,084	893,641	627,864	1,139,359	1,288,324	3,949,188	1,514	1,473	2,987	1,726,052	379,855	2,105,907	-	2,105,907
4459 Comanche County Conservation Dist	28,720	2,387	1,678	3,044	576	7,685	4	1,083	1,087	4,611	11	4,622	-	4,622
4460 Morton County Extension Council	21,336	1,774	1,246	2,261	4,405	9,686	3	9,998	10,001	3,426	(537)	2,889	-	2,889
4467 Wallace Co Conservation Dist	26,748	2,224	1,562	2,835	9,177	15,798	4	15,591	15,595	4,295	226	4,521	-	4,521
4468 USD 353 Recreation Comm	181,154	15,059	10,580	19,200	2,305	47,144	26	22,457	22,483	29,086	522	29,608	-	29,608
4476 Johnson Co Consolidated Fire Dist No 2	134,560	11,186	7,859	14,261	1,157	34,463	19	24,569	24,588	21,605	(6,725)	14,880	-	14,880
4480 Riverside Twp Sedgwick County	125,518	10,434	7,331	13,303	19,742	50,810	18	14,606	14,624	20,153	(3,062)	17,091	-	17,091

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4484 Brown County Extension Council	\$ 47,601	\$ 3,957	\$ 2,781	\$ 5,045	\$ 10,075	\$ 21,858	\$ 7	\$ 2,164	\$ 2,171	\$ 7,643	\$ 3,882	\$ 11,525	\$ -	\$ 11,525
4485 Kingman County Extension Council	28,469	2,367	1,662	3,017	602	7,648	4	2,561	2,565	4,571	166	4,737	-	4,737
4490 Lakin Cemetery District 1 & 2	-	-	-	-	-	-	-	-	-	-	(839)	(839)	-	(839)
4496 City of Colwich	479,602	39,869	28,012	50,831	22,289	141,001	68	22,966	23,034	77,006	(2,342)	74,664	-	74,664
4505 Trego County Conservation Dist	48,692	4,048	2,844	5,161	952	13,005	7	4,758	4,765	7,818	(1,767)	6,051	-	6,051
4518 Rush County Conservation Dist	78,881	6,557	4,608	8,360	12,565	32,090	11	5,999	6,010	12,665	2,265	14,930	-	14,930
4529 Phillips County Conservation District	71,895	5,977	4,199	7,620	18,854	36,650	10	8,509	8,519	11,544	(1,070)	10,474	-	10,474
4534 Clark County Extension Council	-	-	-	-	952	952	-	11,495	11,495	-	(3,503)	(3,503)	-	(3,503)
4543 City of Conway Springs	596,183	49,560	34,820	63,187	95,995	243,562	84	6,382	6,466	95,724	34,964	130,688	-	130,688
4557 Clark County Conservation District	35,664	2,965	2,083	3,780	778	9,606	5	866	871	5,726	(200)	5,526	-	5,526
4558 City of Prairie Village	5,124,426	425,987	299,295	543,118	366,437	1,634,837	722	-	722	822,787	139,341	962,128	-	962,128
4561 City of Rexford	40,007	3,326	2,337	4,240	875	10,778	6	206	212	6,424	393	6,817	-	6,817
4565 Hospital Dist 1 of Dickinson County	-	-	-	-	196,007	196,007	-	8,323,082	8,323,082	-	(2,002,099)	(2,002,099)	-	(2,002,099)
4573 Woodson County Conservation District	28,301	2,353	1,653	2,999	409	7,414	4	1,069	1,073	4,544	3	4,547	-	4,547
4583 City of Overland Park	33,178,366	2,758,076	1,937,801	3,516,445	553,825	8,766,147	4,673	895,519	900,192	5,327,176	(140,598)	5,186,578	2,976	5,189,554
4589 Wilson County Conservation Dist	76,070	6,324	4,443	8,062	794	19,623	11	2,669	2,680	12,214	649	12,863	-	12,863
4591 City of Wathena	324,441	26,970	18,950	34,386	8,280	88,586	46	38,855	38,901	52,093	5	52,098	-	52,098
4611 City of Maize	2,064,485	171,618	120,578	218,807	86,335	597,338	291	66,352	66,643	331,477	39,030	370,507	-	370,507
4612 City of Westwood	608,309	50,568	35,529	64,472	20,332	170,901	86	2,445	2,531	97,671	9,576	107,247	-	107,247
4614 Franklin County Conservation Dist	45,671	3,797	2,668	4,841	13,619	24,925	6	40,691	40,697	7,333	(1,440)	5,893	-	5,893
4632 Cowley County Extension Council	40,175	3,340	2,346	4,258	3,581	13,525	6	4,763	4,769	6,451	189	6,640	-	6,640
4640 Arkansas City Recreation Commission	271,385	22,560	15,850	28,763	11,916	79,089	38	18,609	18,647	43,574	(4,030)	39,544	-	39,544
4646 Coffeyville Recreation Commission	286,448	23,812	16,730	30,359	124	71,025	40	14,343	14,383	45,993	(5,972)	40,021	-	40,021
4650 Stafford County Extension Council	-	-	-	-	-	-	-	6,375	6,375	-	(4,129)	(4,129)	-	(4,129)
4655 Kiowa County Conservation Dist	68,392	5,685	3,994	7,249	19,945	36,873	10	32,811	32,821	10,981	(6,151)	4,830	-	4,830
4797 City of Pawnee Rock	58,070	4,827	3,392	6,155	8,253	22,627	8	13,887	13,895	9,324	66	9,390	-	9,390
4805 Doniphan County Extension Council	32,601	2,710	1,904	3,455	796	8,865	5	-	5	5,235	183	5,418	-	5,418
4806 Kearny County Extension Council	38,958	3,239	2,276	4,129	825	10,469	5	-	5	6,255	337	6,592	-	6,592
4808 Johnson Co Park & Recreation Dist	17,784,003	1,478,362	1,038,684	1,884,857	1,188,652	5,590,555	2,505	-	2,505	2,855,430	629,045	3,484,475	-	3,484,475
4809 City of Edwardsville	802,554	66,715	46,873	85,059	21,134	219,781	113	25,809	25,922	128,859	7,909	136,768	-	136,768
4810 City of Goddard	1,264,638	105,128	73,862	134,034	77,847	390,871	178	108	286	203,052	37,436	240,488	-	240,488
4815 Grant County Library	184,448	15,333	10,773	19,549	118	45,773	26	18,576	18,602	29,615	(4,933)	24,682	-	24,682
4822 Kansas Turnpike Authority	19,505,208	1,621,444	1,139,212	2,067,280	813,230	5,641,166	2,747	474,388	477,135	3,131,790	(232,865)	2,898,925	-	2,898,925
4824 Meade County Conservation Dist	30,294	2,518	1,770	3,211	1,478	8,977	4	1,876	1,880	4,864	(137)	4,727	-	4,727
4837 City of Hanston	-	-	-	-	-	-	-	6,738	6,738	-	(5,181)	(5,181)	-	(5,181)
4838 City of Mission Hills	877,638	72,957	51,259	93,017	46,585	263,818	124	36,385	36,509	140,915	15,165	156,080	-	156,080

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4848 Harper Hospital Dist 5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,839	\$ 31,839	\$ -	\$ (386,381)	-\$386,381	\$ -	-\$386,381
4850 The Guidance Center	7,147,059	594,126	417,428	757,489	810,336	2,579,379	1,007	24,534	25,541	1,147,544	198,731	1,346,275	-	1,346,275
4851 Wyandotte County Extension Council	143,014	11,889	8,353	15,158	39,403	74,803	20	11,468	11,488	22,963	9,820	32,783	-	32,783
4853 North Edwards Co Cemetery District	40,343	3,354	2,356	4,276	1,021	11,007	6	356	362	6,477	(899)	5,578	-	5,578
4859 Geary Community Hospital	6,114,722	508,309	357,134	648,075	185,964	1,699,482	861	5,131,748	5,132,609	981,790	(1,708,123)	(726,333)	-	(726,333)
4860 Clearwater Public Library	52,657	4,377	3,075	5,581	12,318	25,351	7	10,985	10,992	8,455	(723)	7,732	-	7,732
4863 Chanute Recreation & Parks Commission	159,378	13,249	9,309	16,892	14,769	54,219	22	26,075	26,097	25,590	(18,081)	7,509	-	7,509
4867 Greenwood County Conservation Dist	66,315	5,513	3,873	7,028	12,849	29,263	9	7,635	7,644	10,648	4,032	14,680	-	14,680
4873 City of Kechi	841,239	69,931	49,133	89,160	24,136	232,360	118	13,514	13,632	135,071	16,366	151,437	-	151,437
4878 Stanton County Conservation Dist	30,357	2,524	1,773	3,217	5,228	12,742	4	3,842	3,846	4,874	(556)	4,318	-	4,318
4879 Marshall County Extension Council	23,853	1,983	1,393	2,528	110	6,014	3	5,473	5,476	3,830	(1,659)	2,171	-	2,171
4880 Marion Co Conservation Dist	64,699	5,378	3,779	6,857	337	16,351	9	11,133	11,142	10,388	(7,404)	2,984	-	2,984
4887 Harvey County Extension Council	82,280	6,840	4,806	8,721	9,280	29,647	12	4,485	4,497	13,211	245	13,456	-	13,456
4889 Haskell County Conservation Dist	17,748	1,475	1,037	1,881	332	4,725	2	6,979	6,981	2,850	(1,295)	1,555	-	1,555
4891 Twin Caney Watershed Jt Dist 34	24,902	2,070	1,455	2,639	6,157	12,321	4	3,969	3,973	3,998	910	4,908	-	4,908
4893 Bourbon County Conservation Dist	42,713	3,551	2,495	4,527	1,337	11,910	6	14,745	14,751	6,858	(4,573)	2,285	-	2,285
4894 Butler County Conservation Dist	69,692	5,793	4,070	7,386	440	17,689	10	8,701	8,711	11,190	(3,220)	7,970	-	7,970
4895 Mitchell County Conservation Dist	-	-	-	-	9,051	9,051	-	24,642	24,642	-	(3,636)	(3,636)	-	(3,636)
4896 Morris County Conservation District	44,371	3,688	2,591	4,703	358	11,340	6	21,234	21,240	7,124	(9,332)	(2,208)	-	(2,208)
4897 Nemaha County Conservation District	117,567	9,773	6,867	12,460	16,678	45,778	17	295	312	18,877	9,152	28,029	-	28,029
4899 Wabaunsee County Conservation District	88,133	7,326	5,147	9,341	4,744	26,558	12	1,858	1,870	14,151	5,147	19,298	-	19,298
4900 Washington County Conservation Dist	39,273	3,265	2,294	4,162	1,190	10,911	6	219	225	6,306	228	6,534	-	6,534
4911 Marshall County Conservation Dist	101,245	8,416	5,913	10,731	442	25,502	14	2,971	2,985	16,256	(847)	15,409	-	15,409
4913 Southwest Medical Center	25,469,405	2,117,240	1,487,555	2,699,402	1,235,924	7,540,121	3,587	2,531,625	2,535,212	4,089,412	181,831	4,271,243	-	4,271,243
4914 Cowley Co Conservation District	43,553	3,620	2,543	4,616	-	10,779	6	4,197	4,203	6,993	(7,383)	(390)	-	(390)
4917 Osborne County Conservation Dist	26,266	2,183	1,534	2,784	85	6,586	4	2,884	2,888	4,217	(861)	3,356	-	3,356
4919 Ottawa County Conservation District	11,182	930	653	1,185	7	2,775	2	10,741	10,743	1,795	(2,788)	(993)	-	(993)
4920 Cloud Co Conservation District	80,497	6,692	4,701	8,532	15,555	35,480	11	-	11	12,925	5,891	18,816	-	18,816
4925 Pawnee County Conservation District	31,846	2,647	1,860	3,375	1,136	9,018	4	10,628	10,632	5,113	(2,298)	2,815	-	2,815
4926 Rawlins County Conservation Dist	51,189	4,255	2,990	5,425	6,661	19,331	7	3,657	3,664	8,219	2,002	10,221	-	10,221
4927 Republic County Conservation Dist	101,308	8,422	5,917	10,737	39,396	64,472	14	2,875	2,889	16,266	7,283	23,549	-	23,549
4928 Smith County Conservation District	37,762	3,139	2,206	4,002	12,153	21,500	5	10,007	10,012	6,063	939	7,002	-	7,002
4932 Crawford County Conservation Dist	85,930	7,143	5,019	9,107	10,743	32,012	12	390	402	13,797	5,883	19,680	-	19,680
4933 Hodgeman County Conservation Dist	24,189	2,011	1,413	2,564	3,361	9,349	3	26,580	26,583	3,884	(1,931)	1,953	-	1,953
4935 Wyandotte County Conservation District	42,378	3,523	2,475	4,491	183	10,672	6	1,900	1,906	6,804	(827)	5,977	-	5,977
4936 Hays Recreation Commission	545,287	45,329	31,848	57,793	184	135,154	77	13,027	13,104	87,552	(2,170)	85,382	-	85,382

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4943 Pottawatomie Wabaunsee Regional Library	\$ 324,944	\$ 27,012	\$ 18,978	\$ 34,440	\$ 14,074	\$ 94,504	\$ 46	\$ 1,812	\$ 1,858	\$ 52,174	\$ (74)	\$ 52,100	\$ -	\$ 52,100
4944 Riley County Conservation District	72,567	6,032	4,238	7,691	19,242	37,203	10	5,449	5,459	11,651	2,530	14,181	-	14,181
4945 Sumner County Conservation District	63,692	5,295	3,720	6,751	17,661	33,427	9	9,537	9,546	10,227	3,383	13,610	-	13,610
4949 Pottawatomie County Extension Council	38,434	3,195	2,245	4,073	883	10,396	5	4,604	4,609	6,171	(6,392)	(221)	-	(221)
4951 Chautauqua County Conservation Dist	22,972	1,910	1,342	2,435	1,055	6,742	3	310	313	3,688	260	3,948	-	3,948
4953 Central Kansas Mental Health Center	8,854,795	736,088	517,169	938,485	1,225,913	3,417,655	1,247	33,086	34,333	1,421,741	469,626	1,891,367	-	1,891,367
4961 Hamilton County Hospital	1,198,512	99,631	70,000	127,026	393,950	690,607	169	279,415	279,584	192,435	105,495	297,930	-	297,930
4967 Sheridan County Public Library	26,413	2,196	1,543	2,799	458	6,996	4	635	639	4,241	(628)	3,613	-	3,613
4969 Leavenworth County Conservation District	37,930	3,153	2,215	4,020	20,720	30,108	5	19	24	6,090	5,008	11,098	-	11,098
4970 Linn County Conservation District	33,483	2,783	1,955	3,549	246	8,533	5	5,572	5,577	5,376	(1,333)	4,043	-	4,043
4971 Hamilton County Conservation Dist	41,245	3,429	2,408	4,371	9	10,217	6	779	785	6,622	(233)	6,389	-	6,389
4972 Pottawatomie County Conservation Dist	56,308	4,681	3,288	5,968	1,144	15,081	8	34,142	34,150	9,041	(8,699)	342	-	342
4973 City of Sylvia	36,755	3,055	2,146	3,896	1,532	10,629	5	5,752	5,757	5,901	(1,929)	3,972	-	3,972
5051 Lincoln Co Conservation Dist	26,014	2,163	1,519	2,757	108	6,547	4	271	275	4,177	(2,591)	1,586	-	1,586
5052 Sumner County Hospital District 1	2,885,920	239,903	168,554	305,867	505,715	1,220,039	406	272,023	272,429	463,368	121,634	585,002	-	585,002
5053 Jefferson County Conservation Dist	75,629	6,287	4,417	8,016	6,394	25,114	11	12,967	12,978	12,143	(3,466)	8,677	-	8,677
5225 City of Milford	87,839	7,302	5,131	9,310	2,413	24,156	12	1,609	1,621	14,104	(86)	14,018	-	14,018
5242 City of Lansing	2,430,884	202,076	141,977	257,640	34,628	636,321	342	45,231	45,573	390,307	(12,164)	378,143	-	378,143
5247 Barber County Conservation Dist	35,643	2,963	2,081	3,778	-	8,822	5	1,701	1,706	5,723	(804)	4,919	-	4,919
5252 City of Grinnell	69,420	5,771	4,055	7,358	12,344	29,528	10	4,103	4,113	11,146	3,112	14,258	-	14,258
5257 Ford Co Extension Council	25,741	2,140	1,504	2,728	191	6,563	4	5,402	5,406	4,133	(4,015)	118	-	118
5259 Reno County Conservation Dist	204,504	17,000	11,944	21,675	29,726	80,345	29	11,236	11,265	32,835	7,109	39,944	-	39,944
5311 SE Kansas Library System	597,399	49,661	34,892	63,316	9	147,878	84	50,762	50,846	95,919	(13,777)	82,142	-	82,142
5327 NW Kansas Library System	232,784	19,351	13,596	24,672	-	57,619	33	38,700	38,733	37,376	(11,244)	26,132	-	26,132
5336 Central Kansas Library System	739,742	61,494	43,205	78,402	10,415	193,516	104	106,888	106,992	118,774	(32,439)	86,335	-	86,335
5339 City of Goessel	90,755	7,544	5,301	9,619	857	23,321	13	2,066	2,079	14,572	408	14,980	-	14,980
5349 Salina Airport Authority	961,197	79,903	56,139	101,874	48,235	286,151	135	29,853	29,988	154,331	7,015	161,346	-	161,346
5350 Stevens County Library	149,287	12,410	8,720	15,822	1,189	38,141	21	13,477	13,498	23,970	(4,972)	18,998	-	18,998
5352 Atchison County Extension Council	2,392	199	140	253	1,453	2,045	-	5,946	5,946	384	(871)	(487)	-	(487)
5353 McPherson County Conservation Dist	35,497	2,951	2,073	3,762	4,338	13,124	5	13,841	13,846	5,699	(5,504)	195	-	195
5354 Atchison Public Library	256,385	21,313	14,974	27,173	71	63,531	36	14,014	14,050	41,166	(5,097)	36,069	-	36,069
5355 Strother Field Commission	216,797	18,022	12,662	22,978	8,308	61,970	31	4,482	4,513	34,809	(550)	34,259	-	34,259
5356 Scott County Library	66,315	5,513	3,873	7,028	4,760	21,174	9	10,413	10,422	10,648	(3,559)	7,089	-	7,089
5357 Marion County Extension Council	-	-	-	-	-	-	-	11,807	11,807	-	(5,649)	(5,649)	-	(5,649)
5363 Allen County Conservation District	25,972	2,159	1,517	2,753	653	7,082	4	6,585	6,589	4,170	(1,145)	3,025	-	3,025
5369 Ness County Conservation Dist	48,504	4,032	2,833	5,141	116	12,122	7	14,409	14,416	7,788	(2,929)	4,859	-	4,859

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5371 Southwest Guidance Center	\$ 1,118,729	\$ 92,999	\$ 65,340	\$ 118,570	\$ 34,399	\$ 311,308	\$ 158	\$ 77,352	\$ 77,510	\$ 179,625	\$ (12,569)	\$ 167,056	\$ -	\$ 167,056
5380 Kearny County Library	103,637	8,615	6,053	10,984	1,427	27,079	15	200	215	16,640	(2,289)	14,351	-	14,351
5381 Wellsville City Library	65,350	5,432	3,816	6,926	518	16,692	9	1,562	1,571	10,493	(84)	10,409	-	10,409
5384 Cherokee County Conservation Dist	37,657	3,130	2,199	3,991	12,399	21,719	5	6,325	6,330	6,046	2,237	8,283	-	8,283
5389 City of Edgerton	1,596,002	132,674	93,215	169,154	104,540	499,583	225	1,150	1,375	256,257	62,399	318,656	-	318,656
5390 Independence Recreation Commission	264,860	22,018	15,470	28,072	4	65,564	37	11,440	11,477	42,526	(3,709)	38,817	-	38,817
5391 Neosho County Conservation District	30,776	2,558	1,797	3,262	1,274	8,891	4	1,245	1,249	4,941	13	4,954	-	4,954
5408 NE Kansas Library System	655,763	54,513	38,300	69,502	17,370	179,685	92	19,226	19,318	105,290	3,123	108,413	-	108,413
5413 Library Dist 1 Miami County	302,602	25,155	17,674	32,072	4,417	79,318	43	10,380	10,423	48,586	(1,899)	46,687	-	46,687
5414 Southwest Kansas Library System	295,595	24,572	17,264	31,329	3,832	76,997	42	42,302	42,344	47,461	(6,772)	40,689	-	40,689
5421 City of Grandview Plaza	642,441	53,405	37,522	68,090	4,471	163,488	90	36,390	36,480	103,152	(10,854)	92,298	-	92,298
5427 Lyon County Conservation District	158,832	13,204	9,276	16,834	25,349	64,663	22	-	22	25,502	15,475	40,977	-	40,977
5433 Riley County Extension Council	162,881	13,540	9,514	17,263	1,202	41,519	23	2,779	2,802	26,153	(11)	26,142	-	26,142
5438 City of Holcomb	507,336	42,174	29,631	53,771	82,901	208,477	71	1,107	1,178	81,459	16,088	97,547	-	97,547
5440 Newton Recreation Comm	673,637	55,999	39,344	71,396	22,801	189,540	95	21,720	21,815	108,160	1,099	109,259	-	109,259
5441 Southeast Kansas Mental Health Center	13,627,361	1,132,826	795,914	1,444,310	4,142,848	7,515,898	1,919	-	1,919	2,188,033	1,164,735	3,352,768	-	3,352,768
5446 Saline County/City Building Authority	312,273	25,959	18,239	33,097	13,536	90,831	44	3,196	3,240	50,139	(954)	49,185	-	49,185
5454 RWD 2 Miami Co	907,344	75,426	52,994	96,166	68,461	293,047	128	-	128	145,685	35,517	181,202	-	181,202
5463 City of Leonardville	129,672	10,779	7,574	13,743	16,483	48,579	18	-	18	20,820	5,808	26,628	-	26,628
5466 Grant County Cemetery District	45,147	3,753	2,637	4,785	1,711	12,886	6	964	970	7,249	754	8,003	-	8,003
5470 Pawnee Watershed District 81	143,014	11,889	8,353	15,158	1,316	36,716	20	5,697	5,717	22,963	(1,612)	21,351	-	21,351
5471 City of Walton	68,643	5,706	4,009	7,275	7,360	24,350	10	16,715	16,725	11,022	(457)	10,565	-	10,565
5472 Grant County Conservation Dist	35,769	2,973	2,089	3,791	6,150	15,003	5	1,055	1,060	5,743	1,169	6,912	-	6,912
5475 North East Animal Control Commission	-	-	-	-	-	-	-	9,830	9,830	-	(14,206)	(14,206)	-	(14,206)
5478 RWD 3 Miami Co	64,930	5,398	3,793	6,882	5,310	21,383	9	3,472	3,481	10,425	(2,629)	7,796	-	7,796
5479 Wyandotte County Law Library	-	-	-	-	-	-	-	1,562	1,562	-	(3,718)	(3,718)	-	(3,718)
5489 Sumner County Extension Council	25,385	2,110	1,483	2,690	1,043	7,326	4	4,184	4,188	4,076	(1,472)	2,604	-	2,604
5494 Pratt County Conservation Dist	34,448	2,864	2,012	3,651	134	8,661	5	1,465	1,470	5,531	(285)	5,246	-	5,246
5497 Morton County Library	110,602	9,194	6,459	11,722	5,587	32,962	16	4,911	4,927	17,758	(2,509)	15,249	-	15,249
5498 Kingman County Conservation Dist	64,259	5,342	3,753	6,811	6,281	22,187	9	15,026	15,035	10,318	648	10,966	-	10,966
5501 Wakarusa Watershed Dist 35	99,378	8,261	5,804	10,533	12,008	36,606	14	1,332	1,346	15,956	2,975	18,931	-	18,931
5505 Cherokee County Extension Council	63,692	5,295	3,720	6,751	2,154	17,920	9	5,180	5,189	10,227	463	10,690	-	10,690
5506 Sek Multi County Health Dept	539,183	44,822	31,491	57,146	36,492	169,951	76	23,693	23,769	86,572	6,803	93,375	-	93,375
5508 Hays Public Library	714,337	59,382	41,721	75,710	7,985	184,798	101	14,484	14,585	114,695	1,142	115,837	-	115,837
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	1,631	1,631	-	(1,776)	(1,776)	-	(1,776)
5512 City of Rose Hill	1,286,414	106,938	75,133	136,342	67,039	385,452	181	14,072	14,253	206,549	27,850	234,399	-	234,399

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5513 Thomas County Extension Council	\$ 34,804	\$ 2,893	\$ 2,033	\$ 3,689	\$ 728	\$ 9,343	\$ 5	\$ 630	\$ 635	\$ 5,588	\$ 670	\$ 6,258	\$ -	\$ 6,258
5518 Plainville Memorial Library	52,238	4,342	3,051	5,536	481	13,410	7	2,802	2,809	8,387	(805)	7,582	-	7,582
5520 Rice County Extension Council	20,601	1,713	1,203	2,183	-	5,099	3	4,630	4,633	3,308	(1,389)	1,919	-	1,919
5521 Pottawatomie Creek Watershed Dist 90	43,741	3,636	2,555	4,636	2,220	13,047	6	11,085	11,091	7,023	(3,009)	4,014	-	4,014
5523 Elk County Conservation District	20,727	1,723	1,211	2,197	195	5,326	3	677	680	3,328	(44)	3,284	-	3,284
5532 Eureka Carnegie Library	55,364	4,602	3,234	5,868	6,766	20,470	8	5,508	5,516	8,889	64	8,953	-	8,953
5536 NE Kansas Multi County Board of Health	1,337,666	111,199	78,127	141,774	80,745	411,845	188	29,612	29,800	214,778	33,421	248,199	-	248,199
5537 Douglas County Extension Council	109,490	9,102	6,395	11,604	6,206	33,307	15	40,372	40,387	17,580	(5,213)	12,367	-	12,367
5543 City of Lake Quivira	78,483	6,524	4,584	8,318	10,489	29,915	11	161	172	12,601	3,552	16,153	-	16,153
5544 City of Silver Lake	264,777	22,011	15,464	28,063	21,029	86,567	37	25,798	25,835	42,513	(2,079)	40,434	-	40,434
5546 City of Buffalo	26,538	2,206	1,550	2,813	86	6,655	4	848	852	4,261	(220)	4,041	-	4,041
5549 South Central Kansas Library System	797,351	66,283	46,570	84,508	13,873	211,234	112	15,513	15,625	128,024	6,814	134,838	-	134,838
5551 SE Kansas Regional Planning Commission	248,707	20,675	14,526	26,359	34,560	96,120	35	18,610	18,645	39,933	9,367	49,300	-	49,300
5553 Riley County Law Enforcement Agency	5,811,637	483,114	339,432	615,953	97,104	1,535,603	819	58,551	59,370	933,127	12,073	945,200	19,613	964,813
5555 Wet Walnut Creek Watershed Jt Dist 58	145,427	12,089	8,494	15,413	48	36,044	20	6,164	6,184	23,350	(1,365)	21,985	-	21,985
5556 City of Garden Plain	354,168	29,442	20,686	37,537	6,122	93,787	50	16,032	16,082	56,866	(8,957)	47,909	-	47,909
5561 Barber County Extension Council	16,448	1,367	960	1,743	117	4,187	2	6,276	6,278	2,641	(2,001)	640	-	640
5564 City of Hoyt	79,259	6,589	4,630	8,400	3,422	23,041	11	2,780	2,791	12,726	927	13,653	-	13,653
5570 RWD 9 Leavenworth County	116,203	9,660	6,786	12,316	3,522	32,284	16	8,036	8,052	18,658	4,147	22,805	-	22,805
5573 Scott County Conservation District	34,322	2,853	2,005	3,638	10,127	18,623	5	6,089	6,094	5,511	1,022	6,533	-	6,533
5585 Miami County Conservation Dist	56,434	4,691	3,296	5,981	849	14,817	8	6,835	6,843	9,061	(1,277)	7,784	-	7,784
5598 Wichita County Conservation Dist	55,720	4,632	3,254	5,906	17,587	31,379	8	5,727	5,735	8,947	3,657	12,604	-	12,604
5605 Kansas Association of Counties	393,399	32,703	22,976	41,695	11,484	108,858	55	22,029	22,084	63,165	(13,330)	49,835	-	49,835
5606 Labette-Hackberry Crk Watershed Dist 96	43,490	3,615	2,541	4,609	-	10,765	6	3,151	3,157	6,983	(1,346)	5,637	-	5,637
5615 Finney Co Conservation District	39,566	3,289	2,311	4,193	2,963	12,756	6	442	448	6,353	709	7,062	-	7,062
5617 City of Manter	58,594	4,871	3,422	6,210	4,457	18,960	8	2,388	2,396	9,408	800	10,208	-	10,208
5620 Dorothy Bramlage Library	573,546	47,678	33,498	60,788	11	141,975	81	22,900	22,981	92,090	(8,499)	83,591	-	83,591
5621 Shawnee Heights Fire District	36,483	3,033	2,131	3,867	2,014	11,045	5	-	5	5,858	783	6,641	-	6,641
5622 Doniphan Co Rural Fire District 2	-	-	-	-	3,113	3,113	-	64,055	64,055	-	(15,995)	(15,995)	-	(15,995)
5632 Stafford County Conservation Dist	37,007	3,076	2,162	3,922	1,740	10,900	5	-	5	5,942	1,120	7,062	-	7,062
5635 City of Melvern	95,916	7,973	5,602	10,166	4,329	28,070	14	4,413	4,427	15,400	(1,176)	14,224	-	14,224
5636 Geary County Conservation District	39,042	3,246	2,280	4,138	627	10,291	5	202	207	6,269	(214)	6,055	-	6,055
5641 Hamilton County Extension Council	18,881	1,570	1,103	2,001	9,463	14,137	3	4,633	4,636	3,032	2,484	5,516	-	5,516
5642 Stafford Recreation Commission	36,734	3,054	2,145	3,893	3,079	12,171	5	6,316	6,321	5,898	(1,457)	4,441	-	4,441
5643 RWD 3 Marshall Co	72,000	5,985	4,205	7,631	1,691	19,512	10	1,445	1,455	11,560	77	11,637	-	11,637
5647 Metropolitan Topeka Airport Auth	2,579,479	214,429	150,656	273,389	237,081	875,555	363	21,149	21,512	414,166	55,260	469,426	-	469,426

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources			Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5648 Dickinson Co Conservation Dist	\$ 38,832	\$ 3,228	\$ 2,268	\$ 4,116	\$ 815	\$ 10,427	\$ 5	\$ 769	\$ 774	\$ 6,235	\$ 224	\$ 6,459	\$ -	\$ 6,459
5649 Burlington Recreation Commission	365,077	30,348	21,323	38,693	421	90,785	51	23,571	23,622	58,617	(3,094)	55,523	-	55,523
5654 Harper County Extension Council	-	-	-	-	-	-	-	8,506	8,506	-	(4,752)	(4,752)	-	(4,752)
5656 RWD 3 Nemaha Co	194,832	16,196	11,380	20,650	14,289	62,515	27	1	28	31,283	5,127	36,410	-	36,410
5661 Kansas Municipal Energy Agency	3,870,865	321,780	226,080	410,258	606,946	1,565,064	545	81	626	621,513	215,652	837,165	-	837,165
5662 Atchison County Conservation Dist	38,056	3,164	2,223	4,033	1,755	11,175	5	7,988	7,993	6,110	(1,269)	4,841	-	4,841
5665 Holcomb Recreation Commission	250,972	20,863	14,659	26,600	7,115	69,237	35	46,354	46,389	40,297	(9,308)	30,989	-	30,989
5668 City of Auburn	322,553	26,813	18,839	34,186	28,965	108,803	45	2,280	2,325	51,790	8,254	60,044	-	60,044
5674 RWD 1 Consolidated Shawnee Co	215,014	17,874	12,558	22,789	35,625	88,846	30	20,404	20,434	34,523	4,380	38,903	-	38,903
5675 Derby Recreation Commission	2,216,479	184,253	129,455	234,916	78,124	626,748	312	14,214	14,526	355,882	(502)	355,380	-	355,380
5676 RWD 2 Mitchell Co	124,637	10,361	7,279	13,210	928	31,778	18	20,580	20,598	20,012	662	20,674	-	20,674
5677 South Central Kansas Reg Medical Center	9,220,313	766,473	538,518	977,225	1,029,108	3,311,324	1,299	891,743	893,042	1,480,429	272,830	1,753,259	-	1,753,259
5680 Ellis County Conservation District	36,944	3,071	2,158	3,916	14,839	23,984	5	58,109	58,114	5,932	(7,867)	(1,935)	-	(1,935)
5681 Pratt County Extension Council	32,497	2,701	1,898	3,444	2,012	10,055	5	5,226	5,231	5,218	(2,020)	3,198	-	3,198
5686 City of Park City	2,028,045	168,589	118,449	214,944	105,751	607,733	286	46,114	46,400	325,626	58,526	384,152	-	384,152
5687 City of Bel Aire	2,469,633	205,297	144,240	261,747	156,379	767,663	348	39,903	40,251	396,529	61,592	458,121	-	458,121
5690 Grant County Recreation Comm	401,686	33,392	23,460	42,573	2,749	102,174	57	43,556	43,613	64,495	(13,896)	50,599	-	50,599
5702 City of Meriden	139,553	11,601	8,150	14,791	4,326	38,868	20	31,394	31,414	22,407	(4,598)	17,809	-	17,809
5704 Highland Cemetery	48,797	4,056	2,850	5,172	1,583	13,661	7	3,618	3,625	7,835	(441)	7,394	-	7,394
5710 Public Wholesale Water District No 4	250,637	20,835	14,639	26,564	1,854	63,892	35	10,109	10,144	40,243	(3,502)	36,741	-	36,741
5715 Public Wholesale Water Supply Dist 5	179,413	14,914	10,479	19,015	1,704	46,112	25	3,201	3,226	28,807	(74)	28,733	-	28,733
5717 Kearny County Conservation District	99,336	8,258	5,802	10,528	25,667	50,255	14	6,807	6,821	15,950	7,869	23,819	-	23,819
5724 Marion County Rural Water District 4	113,560	9,440	6,632	12,036	9,536	37,644	16	3,814	3,830	18,233	(6,305)	11,928	-	11,928
5725 Crawford County RWD 2	64,406	5,354	3,762	6,826	79	16,021	9	1,641	1,650	10,341	(615)	9,726	-	9,726
9000 Topeka Metropolitan Transit Authority	3,917,019	325,617	228,776	415,149	1,616	971,158	552	362,474	363,026	628,923	(116,416)	512,507	-	512,507
9035 Coffey County Library	658,721	54,759	38,473	69,815	13,367	176,414	93	15,579	15,672	105,765	(1,715)	104,050	-	104,050
9036 Colby Housing Authority	324,777	26,998	18,969	34,422	21,055	101,444	46	-	46	52,147	9,707	61,854	-	61,854
9037 McPherson Recreation Commission	245,077	20,373	14,314	25,975	3,998	64,660	35	5,020	5,055	39,350	(3,654)	35,696	-	35,696
9038 Sedgwick County Conservation District	43,469	3,613	2,539	4,607	877	11,636	6	1,408	1,414	6,979	(1,396)	5,583	-	5,583
9039 RWD 1 Jackson Co	189,021	15,713	11,040	20,034	6,495	53,282	27	-	27	30,350	3,105	33,455	-	33,455
9040 RWD 3 Jackson Co	331,238	27,535	19,347	35,107	21,683	103,672	47	823	870	53,184	6,938	60,122	-	60,122
9041 City of Ensign	32,895	2,735	1,922	3,486	62,422	70,565	5	68,449	68,454	5,282	2,832	8,114	-	8,114
9044 Disability Rights Center of Kansas	1,493,855	124,182	87,250	158,328	110,872	480,632	210	73,079	73,289	239,856	49,232	289,088	-	289,088
9049 Kearny County Council on Aging	67,930	5,647	3,968	7,200	422	17,237	10	4,622	4,632	10,907	(6,942)	3,965	-	3,965
9050 USD 208 Recreation Commission	89,811	7,466	5,246	9,519	3,035	25,266	13	1,399	1,412	14,420	1,847	16,267	-	16,267
9052 City of Salina Housing Authority	363,147	30,188	21,210	38,489	23,127	113,014	51	84,907	84,958	58,308	(17,178)	41,130	-	41,130

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9058 Atwood Public Library	\$ 30,797	\$ 2,560	\$ 1,799	\$ 3,264	\$ 598	\$ 8,221	\$ 4	\$ 425	\$ 429	\$ 4,945	\$ (44)	\$ 4,901	\$ -	\$ 4,901
9059 Smoky Hills Public Television	592,029	49,215	34,578	62,747	15,759	162,299	83	24,246	24,329	95,057	(8,512)	86,545	-	86,545
9060 USD 303 Recreation Commission	45,000	3,741	2,629	4,769	2,236	13,375	6	1,625	1,631	7,225	(510)	6,715	-	6,715
9061 Consolidated RWD 1	120,000	9,975	7,008	12,718	291	29,992	17	14,832	14,849	19,267	(3,776)	15,491	-	15,491
9062 City of Oakley Housing Authority	101,874	8,469	5,951	10,797	13,194	38,411	14	14	28	16,357	4,246	20,603	-	20,603
9064 Coffey County Historical Museum	106,490	8,852	6,219	11,286	2,800	29,157	15	2,207	2,222	17,098	186	17,284	-	17,284
9065 Turner Recreation Commission	427,196	35,512	24,951	45,277	44,378	150,118	60	5,192	5,252	68,591	20,322	88,913	-	88,913
9068 Shawnee County Fire District 1	63,902	5,312	3,732	6,773	256	16,073	9	3,481	3,490	10,260	(1,312)	8,948	-	8,948
9069 City of Howard Housing Authority	59,371	4,935	3,467	6,292	9,815	24,509	8	5,634	5,642	9,533	563	10,096	-	10,096
9071 Russell Recreation Commission	73,846	6,139	4,313	7,827	818	19,097	10	7,216	7,226	11,857	(1,917)	9,940	-	9,940
9072 City of Russell Housing Authority	116,392	9,676	6,798	12,336	2,350	31,160	16	15,286	15,302	18,688	(4,452)	14,236	-	14,236
9073 City of McFarland	-	-	-	-	-	-	-	1,085	1,085	-	(5,057)	(5,057)	-	(5,057)
9075 Oberlin City Library	17,308	1,439	1,011	1,834	1,578	5,862	2	5,829	5,831	2,779	(3,032)	(253)	-	(253)
9076 Pratt Airport Authority	134,706	11,198	7,867	14,277	1,509	34,851	19	362	381	21,629	(3,099)	18,530	-	18,530
9078 The Legacy At Park View	-	-	-	-	-	-	-	7,344	7,344	-	(142,807)	(142,807)	-	(142,807)
9079 RWD 1 Elk Co	74,601	6,202	4,357	7,907	1,879	20,345	11	1,365	1,376	11,978	(429)	11,549	-	11,549
9080 Ottawa Recreation Commission	331,616	27,567	19,369	35,147	2,420	84,503	47	14,588	14,635	53,245	(5,778)	47,467	-	47,467
9081 Oberlin Housing Authority	71,245	5,922	4,161	7,551	9,764	27,398	10	4,764	4,774	11,439	635	12,074	-	12,074
9082 Fort Scott Housing Authority	261,021	21,698	15,245	27,665	2,074	66,682	37	32,987	33,024	41,910	(7,864)	34,046	-	34,046
9084 Goddard Public Library	98,811	8,214	5,771	10,473	12,939	37,397	14	1,801	1,815	15,865	4,899	20,764	-	20,764
9085 Johnson Co Fire Dist 1	54,734	4,550	3,197	5,801	20,668	34,216	8	-	8	8,788	7,014	15,802	-	15,802
9086 SE Kansas Area Agency on Aging	1,043,917	86,780	60,970	110,641	112,343	370,734	147	11,288	11,435	167,613	51,287	218,900	-	218,900
9087 Ulysses Housing Authority	77,329	6,428	4,517	8,196	7,623	26,764	11	11,151	11,162	12,416	3,332	15,748	-	15,748
9089 Lakin Recreation Commission	166,762	13,863	9,740	17,674	20,480	61,757	23	24,932	24,955	26,776	(6,694)	20,082	-	20,082
9090 City of Agra	26,727	2,222	1,561	2,833	10,812	17,428	4	14,274	14,278	4,291	(546)	3,745	-	3,745
9091 City of Chase	73,007	6,069	4,264	7,738	3,544	21,615	10	11,881	11,891	11,722	(1,197)	10,525	-	10,525
9092 Larned Recreation Comm	97,112	8,073	5,672	10,293	14,800	38,838	14	9	23	15,592	4,363	19,955	-	19,955
9093 City of Scammon	32,497	2,701	1,898	3,444	967	9,010	5	5,259	5,264	5,218	1,453	6,671	-	6,671
9095 Comanche County Hospital	2,846,018	236,586	166,223	301,638	129,298	833,745	401	173,856	174,257	456,962	12,541	469,503	-	469,503
9096 Rossville Community Library	84,567	7,030	4,939	8,963	731	21,663	12	2,389	2,401	13,578	(308)	13,270	-	13,270
9097 Edwards County Hospital	4,980,007	413,982	290,860	527,811	196,699	1,429,352	701	125,113	125,814	799,599	88,925	888,524	-	888,524
9098 Sublette Recreation Commission	103,553	8,608	6,048	10,975	4,133	29,764	15	7,965	7,980	16,627	(3,438)	13,189	-	13,189
9100 City of Weir	91,448	7,602	5,341	9,692	20,827	43,462	13	6,837	6,850	14,683	2,614	17,297	-	17,297
9101 Deerfield Recreation Commission	26,937	2,239	1,573	2,855	199	6,866	4	13,935	13,939	4,325	(2,393)	1,932	-	1,932
9102 Stanton County Cemetery Board	33,839	2,813	1,976	3,586	-	8,375	5	2,263	2,268	5,433	(856)	4,577	-	4,577
9103 SW Kansas Area Agency on Aging	749,120	62,273	43,753	79,396	4,078	189,500	106	32,866	32,972	120,280	(26,241)	94,039	-	94,039

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9104 Jayhawk Area Agency on Aging	\$ 1,318,533	\$ 109,608	\$ 77,010	\$ 139,746	\$ 171,085	\$ 497,449	\$ 186	\$ 0	\$ 186	\$ 211,706	\$ 58,413	\$ 270,119	\$ -	\$ 270,119
9105 NW Kansas Area Agency on Aging	938,057	77,980	54,787	99,421	58,433	290,621	132	15,403	15,535	150,616	14,317	164,933	-	164,933
9106 Post Rock Extension District 1	192,189	15,976	11,225	20,369	11,651	59,221	27	12,385	12,412	30,858	2,574	33,432	-	33,432
9108 City of Bronson	67,909	5,645	3,967	7,197	6,328	23,137	10	19,687	19,697	10,904	(3,187)	7,717	-	7,717
9109 City of Gridley	86,287	7,173	5,040	9,145	4,056	25,414	12	4,509	4,521	13,854	1,153	15,007	-	15,007
9110 City of Inman	474,903	39,478	27,737	50,333	21,214	138,762	67	31,389	31,456	76,251	4,889	81,140	-	81,140
9111 City of New Strawn	95,958	7,977	5,604	10,170	2,154	25,905	14	11,767	11,781	15,407	(7,660)	7,747	-	7,747
9113 City of Uniontown	91,930	7,642	5,369	9,743	2,017	24,771	13	5,701	5,714	14,760	(49)	14,711	-	14,711
9114 Erie City Public Library	23,287	1,936	1,360	2,468	75	5,839	3	715	718	3,739	(642)	3,097	-	3,097
9115 Oakley Public Library	97,364	8,094	5,686	10,319	1,481	25,580	14	1,616	1,630	15,633	536	16,169	-	16,169
9116 Oswego Public Library	28,217	2,346	1,648	2,991	2,760	9,745	4	1,311	1,315	4,531	561	5,092	-	5,092
9117 Stanton County Public Library	91,741	7,626	5,358	9,723	2,051	24,758	13	13,210	13,223	14,730	(4,612)	10,118	-	10,118
9121 Wichita County Extension Council	28,657	2,382	1,674	3,037	909	8,002	4	783	787	4,601	(68)	4,533	-	4,533
9122 Jewell County Conservation District	32,895	2,735	1,922	3,486	5,859	14,002	5	2,143	2,148	5,282	136	5,418	-	5,418
9123 Rooks County Conservation District	40,364	3,355	2,358	4,278	484	10,475	6	11,401	11,407	6,481	(1,763)	4,718	-	4,718
9124 Russell County Conservation District	81,126	6,744	4,739	8,598	13,450	33,531	11	1,489	1,500	13,026	3,799	16,825	-	16,825
9125 Saline County Conservation District	110,014	9,145	6,426	11,660	23,281	50,512	15	18,543	18,558	17,664	5,473	23,137	-	23,137
9126 Hugoton Recreation Commission	184,091	15,303	10,752	19,511	-	45,566	26	5,915	5,941	29,558	(1,940)	27,618	-	27,618
9127 Hospital Dist No 6 of Harper County	8,435,130	701,202	492,659	894,006	121,496	2,209,363	1,188	297,108	298,296	1,354,359	268,710	1,623,069	-	1,623,069
9128 Johnson County RWD 7	607,658	50,514	35,491	64,403	48,612	199,020	86	1,696	1,782	97,567	19,655	117,222	-	117,222
9129 Jetmore Housing Authority	33,315	2,769	1,946	3,531	135	8,381	5	4,381	4,386	5,349	(1,150)	4,199	-	4,199
9130 Stanton County Health Care Facility	4,439,419	369,043	259,287	470,517	109,470	1,208,317	625	683,082	683,707	712,801	(85,683)	627,118	-	627,118
9131 City of Palco	59,203	4,921	3,458	6,275	431	15,085	8	2,639	2,647	9,506	(846)	8,660	-	8,660
9132 Western Kansas Groundwater Management	165,273	13,739	9,653	17,517	28,177	69,086	23	10,479	10,502	26,537	(688)	25,849	-	25,849
9134 Tri-Ko Inc	3,798,676	315,779	221,864	402,607	202,679	1,142,929	535	364,989	365,524	609,922	(115,566)	494,356	-	494,356
9135 Mary Cotton Public Library	78,189	6,500	4,566	8,287	6,775	26,128	11	1,240	1,251	12,554	3,450	16,004	-	16,004
9136 City of Harveyville	38,895	3,233	2,272	4,122	358	9,985	5	13,476	13,481	6,245	(3,763)	2,482	-	2,482
9137 SE Kansas Regional Juvenile Detention Center	532,406	44,258	31,095	56,428	41,172	172,953	75	15,990	16,065	85,484	(13,638)	71,846	-	71,846
9138 City of Greenleaf	63,168	5,251	3,689	6,695	660	16,295	9	1,265	1,274	10,142	126	10,268	-	10,268
9139 Kansas Guardianship Program	451,029	37,493	26,342	47,803	5,402	117,040	64	31,129	31,193	72,418	(7,505)	64,913	-	64,913
9140 City of Pleasanton	527,057	43,814	30,783	55,861	47,422	177,880	74	45,387	45,461	84,625	6,505	91,130	-	91,130
9141 City of Winchester	26,371	2,192	1,540	2,795	12,545	19,072	4	36,962	36,966	4,234	(12,211)	(7,977)	-	(7,977)
9142 Wakarusa Township	160,091	13,308	9,350	16,967	8,314	47,939	23	81,766	81,789	25,705	(24,634)	1,071	-	1,071
9144 N C Kansas Reg Juvenile Deten Facility	1,520,876	126,429	88,828	161,192	207,467	583,916	214	31,629	31,843	244,195	99,125	343,320	-	343,320
9145 Developmental Services of NW Kansas Inc	8,330,718	692,522	486,560	882,940	508,562	2,570,584	1,173	436,036	437,209	1,337,594	(115,803)	1,221,791	-	1,221,791
9146 Futures Unlimited Inc	2,852,395	237,116	166,596	302,314	87,403	793,429	402	224,647	225,049	457,986	(57,766)	400,220	-	400,220

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9147 C O F Training Services Inc	\$ 3,598,054	\$ 299,102	\$ 210,147	\$ 381,344	\$ 21,127	\$ 911,720	\$ 507	\$ 471,007	\$ 471,514	\$ 577,710	\$ (205,572)	\$ 372,138	\$ -	\$ 372,138
9148 NW Local Environmental Protection Group	45,629	3,793	2,665	4,836	16,202	27,496	6	29,808	29,814	7,326	(2,656)	4,670	-	4,670
9149 Big Lakes Developmental Center Inc	5,054,524	420,176	295,213	535,709	101,137	1,352,235	712	83,672	84,384	811,563	(7,598)	803,965	-	803,965
9150 Multi Community Diversified Service Inc	3,488,312	289,979	203,737	369,713	88,429	951,858	491	296,964	297,455	560,089	(69,482)	490,607	-	490,607
9151 High Plains Mental Health Center	7,126,940	592,454	416,253	755,356	462,836	2,226,899	1,004	86,767	87,771	1,144,314	127,928	1,272,242	-	1,272,242
9152 Arrowhead West Inc	7,076,989	588,301	413,336	750,062	368,516	2,120,215	997	375,368	376,365	1,136,294	(25,329)	1,110,965	-	1,110,965
9153 Barton County Extension Council	-	-	-	-	-	-	-	231	231	-	(2,829)	(2,829)	-	(2,829)
9154 NE Kansas Area Agency on Aging Inc	592,469	49,251	34,604	62,793	90,001	236,649	83	1,192	1,275	95,128	34,415	129,543	-	129,543
9155 City of Onaga	242,853	20,188	14,184	25,739	1,596	61,707	34	34,544	34,578	38,993	(10,331)	28,662	-	28,662
9156 Central Rush County Ems	54,462	4,527	3,180	5,772	15,207	28,686	8	4,576	4,584	8,744	66	8,810	-	8,810
9157 Tri-Valley Developmental Service Inc	3,447,592	286,594	201,358	365,397	327,431	1,180,780	486	184,787	185,273	553,551	(15,785)	537,766	-	537,766
9159 Sunflower Extension District 6	110,748	9,206	6,468	11,738	2,158	29,570	16	287	303	17,782	1,808	19,590	-	19,590
9160 Goodland Housing Authority	189,084	15,718	11,044	20,040	26,141	72,943	27	5,616	5,643	30,360	2,068	32,428	-	32,428
9161 Medicine Lodge Township	95,203	7,914	5,560	10,090	1,664	25,228	13	3,483	3,496	15,286	(2,000)	13,286	-	13,286
9162 NW Kansas Groundwater Mgt Dist 4	194,790	16,193	11,377	20,645	-	48,215	27	25,017	25,044	31,276	(18,249)	13,027	-	13,027
9163 Coldwater-Wilmore Regional Library	26,518	2,204	1,549	2,810	7	6,570	4	2,868	2,872	4,258	(1,250)	3,008	-	3,008
9164 Twin Valley Developmental Services Inc	2,485,703	206,633	145,179	263,450	225,629	840,891	350	225,108	225,458	399,109	(22,847)	376,262	-	376,262
9166 Scott County Extension Council	-	-	-	-	1,857	1,857	-	8,972	8,972	-	(3,754)	(3,754)	-	(3,754)
9169 Housing Authority City of Iola	307,049	25,525	17,934	32,543	10,511	86,513	43	5,337	5,380	49,300	(1,901)	47,399	-	47,399
9170 Plumb Township Wabaunsee Co	23,119	1,922	1,351	2,450	2,142	7,865	3	2,727	2,730	3,712	(714)	2,998	-	2,998
9171 Training & Evaluation Center Hutchinson	4,781,041	397,442	279,240	506,724	445,096	1,628,502	673	31,807	32,480	767,652	89,346	856,998	-	856,998
9172 Nemaha County Training Center Inc	1,478,624	122,916	86,360	156,714	157,057	523,047	208	33,280	33,488	237,410	9,498	246,908	-	246,908
9173 Sheltered Living Inc	4,664,314	387,739	272,422	494,352	183,146	1,337,659	657	227,014	227,671	748,910	52,306	801,216	-	801,216
9174 Starkey Inc	11,017,840	915,899	643,503	1,167,738	603,224	3,330,364	1,552	745,287	746,839	1,769,044	(233,715)	1,535,329	-	1,535,329
9175 Community Living Opportunities Inc	-	-	-	-	-	-	-	554,754	554,754	-	(422,306)	(422,306)	-	(422,306)
9176 City of Grainfield	36,734	3,054	2,145	3,893	20,067	29,159	5	5,595	5,600	5,898	541	6,439	-	6,439
9177 City of Cunningham	86,266	7,171	5,038	9,143	1,040	22,392	12	1,234	1,246	13,851	(2,342)	11,509	-	11,509
9178 City of Greeley	51,860	4,311	3,029	5,496	6,828	19,664	7	3,370	3,377	8,327	452	8,779	-	8,779
9179 Halstead Public Library	-	-	-	-	-	-	-	247	247	-	(3,010)	(3,010)	-	(3,010)
9181 Colby Recreation Dept	-	-	-	-	477	477	-	21,016	21,016	-	(8,227)	(8,227)	-	(8,227)
9182 City of Whitewater	120,462	10,014	7,035	12,767	8,705	38,521	17	19,805	19,822	19,342	(4,120)	15,222	-	15,222
9183 Walnut Creek Extension Dist 2	130,364	10,837	7,614	13,817	4,190	36,458	18	4,073	4,091	20,931	119	21,050	-	21,050
9184 SC Kansas Area Agency on Aging	361,993	30,092	21,143	38,366	34,984	124,585	51	25,980	26,031	58,122	(4,598)	53,524	-	53,524
9185 Rice County Council on Aging	318,231	26,454	18,586	33,728	24,587	103,355	45	4,615	4,660	51,096	5,073	56,169	-	56,169
9186 Kingman County Council on Aging	125,266	10,413	7,316	13,276	168	31,173	18	12,721	12,739	20,113	(4,364)	15,749	-	15,749
9187 City of Norcatour	30,839	2,564	1,801	3,269	998	8,632	4	284	288	4,952	658	5,610	-	5,610

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9188 Beloit Housing Authority	\$ 71,308	\$ 5,928	\$ 4,165	\$ 7,558	\$ 13,987	\$ 31,638	\$ 10	\$ 2,455	\$ 2,465	\$ 11,449	\$ (3,957)	\$ 7,492	\$ -	\$ 7,492
9190 Sherman County Conservation District	65,769	5,467	3,841	6,971	12,184	28,463	9	7,993	8,002	10,560	2,461	13,021	-	13,021
9191 Jackson County Conservation District	100,993	8,395	5,899	10,704	1,384	26,382	14	2,195	2,209	16,216	769	16,985	-	16,985
9192 Johnson County Extension Council	205,553	17,087	12,005	21,786	32,594	83,472	29	10,472	10,501	33,004	4,602	37,606	-	37,606
9193 Yates Center Public Library	35,685	2,966	2,084	3,782	530	9,362	5	1,025	1,030	5,730	69	5,799	-	5,799
9194 Overbrook Public Library	49,049	4,077	2,865	5,199	726	12,867	7	1,101	1,108	7,875	402	8,277	-	8,277
9195 Franklin County RWD 6	214,154	17,802	12,507	22,697	16,551	69,557	30	2,193	2,223	34,385	4,630	39,015	-	39,015
9196 Public Wholesale Water Supply 11	262,427	21,815	15,327	27,814	10,993	75,949	37	5,694	5,731	42,136	1,762	43,898	-	43,898
9197 Public Wholesale Water Supply 12	157,595	13,101	9,205	16,703	9,778	48,787	22	28,043	28,065	25,304	(6,877)	18,427	-	18,427
9198 Pawnee Mental Health Services Inc	9,168,264	762,146	535,477	971,708	630,171	2,899,502	1,291	184,795	186,086	1,472,072	130,817	1,602,889	-	1,602,889
9199 Topeka Association for Retarded Citizens	3,941,250	327,631	230,190	417,718	239,928	1,215,467	555	76,959	77,514	632,814	39,768	672,582	-	672,582
9200 North Central Regional Planning Commission	955,868	79,460	55,828	101,309	11,634	248,231	135	28,459	28,594	153,476	2,442	155,918	-	155,918
9201 Coffeyville Regional Medical Center Inc	19,663,453	1,634,598	1,148,455	2,084,052	537,216	5,404,321	2,769	963,595	966,364	3,157,198	(275,094)	2,882,104	-	2,882,104
9202 Kansas Public Telecommunications	1,508,100	125,366	88,082	159,838	133,503	506,789	212	1,065	1,277	242,143	57,788	299,931	-	299,931
9204 Elk County Council on Aging	81,483	6,774	4,759	8,636	8,012	28,181	11	12,183	12,194	13,083	(1,976)	11,107	-	11,107
9205 City of La Harpe	179,350	14,909	10,475	19,009	16,041	60,434	25	7,049	7,074	28,797	4,879	33,676	-	33,676
9206 City of Offerle	38,224	3,177	2,233	4,051	391	9,852	5	1,719	1,724	6,137	(348)	5,789	-	5,789
9207 Wabaunsee County Extension Council	36,776	3,057	2,148	3,898	4,215	13,318	5	4,448	4,453	5,905	(410)	5,495	-	5,495
9208 Cowley County Council on Aging	159,273	13,240	9,302	16,881	1,177	40,600	22	21,388	21,410	25,573	(4,907)	20,666	-	20,666
9209 McPherson County Council on Aging	96,336	8,008	5,626	10,210	6,188	30,032	14	5,577	5,591	15,468	(124)	15,344	-	15,344
9210 Center Twp Reno County	33,294	2,768	1,945	3,529	836	9,078	5	1,668	1,673	5,346	(957)	4,389	-	4,389
9211 RWD 5 Anderson Co	98,392	8,179	5,747	10,428	5,645	29,999	14	2,055	2,069	15,798	1,183	16,981	-	16,981
9212 RWD 3 Cowley Co	104,979	8,727	6,131	11,126	17,267	43,251	15	13,249	13,264	16,856	363	17,219	-	17,219
9213 RWD 6 Crawford Co	77,203	6,418	4,509	8,182	10,494	29,603	11	2,603	2,614	12,396	1,261	13,657	-	13,657
9214 RWD 1 Woodson Co	142,091	11,812	8,299	15,060	391	35,562	20	3,743	3,763	22,814	813	23,627	-	23,627
9215 Kansas Bostwick Irrigation District 2	558,399	46,419	32,613	59,183	22,049	160,264	79	16,316	16,395	89,658	(9,800)	79,858	-	79,858
9216 Greeley County Library	50,098	4,165	2,926	5,310	-	12,401	7	2,611	2,618	8,044	(1,107)	6,937	-	6,937
9217 Haskell Township Library	85,615	7,117	5,001	9,074	24,820	46,012	12	43,153	43,165	13,747	2,445	16,192	-	16,192
9218 City of Kensington	79,909	6,643	4,667	8,469	1,575	21,354	11	4,022	4,033	12,830	35	12,865	-	12,865
9219 City of Mound Valley	70,490	5,860	4,117	7,471	6,647	24,095	10	-	10	11,318	2,122	13,440	-	13,440
9220 Kanwaka Township	136,049	11,310	7,946	14,419	6,088	39,763	19	1,713	1,732	21,844	1,639	23,483	-	23,483
9221 Lincoln Township Dickinson County	32,748	2,722	1,913	3,471	1,776	9,882	5	1,600	1,605	5,258	(227)	5,031	-	5,031
9222 Doniphan Co Conservation District	49,091	4,081	2,868	5,203	2,241	14,393	7	5,194	5,201	7,882	437	8,319	-	8,319
9224 Gove County Medical Center	7,262,506	603,723	424,171	769,725	430,698	2,228,317	1,023	695,551	696,574	1,166,081	83,376	1,249,457	-	1,249,457
9225 Bird City Housing Authority	48,923	4,067	2,857	5,185	5,368	17,477	7	3,292	3,299	7,855	1,311	9,166	-	9,166
9226 Scott Recreation Commission	101,161	8,409	5,908	10,722	4,315	29,354	14	1,592	1,606	16,243	141	16,384	-	16,384

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9227 Labette Center for Mental Health Service	\$ 2,601,570	\$ 216,265	\$ 151,947	\$ 275,730	\$ 192,395	\$ 836,337	\$ 366	\$ 553	\$ 919	\$ 417,713	\$ 56,598	\$ 474,311	\$ -	\$ 474,311
9228 Cheney Recreation Commission	98,560	8,193	5,756	10,446	11,243	35,638	14	2,795	2,809	15,825	4,770	20,595	-	20,595
9229 Douglass Public Library	32,014	2,661	1,870	3,393	444	8,368	5	1,702	1,707	5,140	(88)	5,052	-	5,052
9230 Reno Township	141,525	11,765	8,266	15,000	19,601	54,632	20	13,596	13,616	22,723	3,739	26,462	-	26,462
9231 City of Richmond	137,685	11,446	8,041	14,593	20,686	54,766	19	2,136	2,155	22,107	1,285	23,392	-	23,392
9233 Iroquois Center for Human Development	1,071,253	89,052	62,567	113,538	286	265,443	151	71,511	71,662	172,002	(27,933)	144,069	-	144,069
9234 Bert Nash Community Mental Health	16,723,869	1,390,234	976,767	1,772,497	3,914,108	8,053,606	2,355	-	2,355	2,685,213	1,134,201	3,819,414	-	3,819,414
9235 City of Elwood	465,420	38,690	27,183	49,328	13,551	128,752	66	15,329	15,395	74,729	7,611	82,340	-	82,340
9236 City of Elk City	56,769	4,719	3,315	6,017	3,211	17,262	8	13,073	13,081	9,115	(3,558)	5,557	-	5,557
9237 Park Township	40,825	3,394	2,385	4,327	3,123	13,229	6	1,254	1,260	6,555	3,992	10,547	-	10,547
9238 Unified Government of Wyandotte County	74,156,743	6,164,558	4,331,166	7,859,582	863,973	19,219,279	10,444	1,117,792	1,128,236	11,906,736	(234,467)	11,672,269	56,253	11,728,522
9240 Flint Hills Community Health Center Inc	4,607,125	382,985	269,082	488,291	129,736	1,270,094	649	654,808	655,457	739,728	(249,473)	490,255	-	490,255
9242 University of Kansas Hospital Authority	32,541,442	2,705,130	1,900,601	3,448,940	-	8,054,671	4,583	2,627,411	2,631,994	5,224,911	(1,456,333)	3,768,578	-	3,768,578
9243 St Francis Housing Authority	53,182	4,421	3,106	5,637	10,496	23,660	7	-	7	8,539	3,681	12,220	-	12,220
9244 Horton Housing Authority	85,070	7,072	4,968	9,016	8,733	29,789	12	16,410	16,422	13,659	(6,505)	7,154	-	7,154
9245 Lawrence Housing Authority	2,090,667	173,795	122,107	221,582	50,086	567,570	294	81,236	81,530	335,681	(12,531)	323,150	-	323,150
9246 Lincoln Housing Authority	88,699	7,373	5,180	9,401	3,902	25,856	12	8,501	8,513	14,242	898	15,140	-	15,140
9247 City of Burden	108,944	9,056	6,363	11,547	1,658	28,624	15	3,571	3,586	17,492	(2,165)	15,327	-	15,327
9248 City of Longton	70,322	5,846	4,107	7,453	471	17,877	10	2,034	2,044	11,291	(971)	10,320	-	10,320
9249 City of Westmoreland	122,308	10,167	7,143	12,963	915	31,188	17	28,699	28,716	19,638	(6,872)	12,766	-	12,766
9250 Consolidated RWD 2	264,000	21,946	15,419	27,980	15,549	80,894	37	11,995	12,032	42,388	2,411	44,799	-	44,799
9251 Towanda Township	50,266	4,179	2,936	5,327	459	12,901	7	3,584	3,591	8,071	(1,871)	6,200	-	6,200
9253 City of Herndon	74,224	6,170	4,335	7,867	15,199	33,571	10	2,652	2,662	11,918	3,025	14,943	-	14,943
9254 Housing Authority of City of Galena	75,399	6,268	4,404	7,991	6,092	24,755	11	1,261	1,272	12,106	2,179	14,285	-	14,285
9255 Atchison Housing Authority	553,301	45,995	32,316	58,642	40,193	177,146	78	1,515	1,593	88,839	14,573	103,412	2,625	106,037
9256 Jetmore Public Library	29,413	2,445	1,718	3,117	670	7,950	4	1,565	1,569	4,723	(13)	4,710	-	4,710
9257 Hays Housing Authority	45,357	3,770	2,650	4,807	4,250	15,477	6	13,327	13,333	7,283	(2,073)	5,210	-	5,210
9258 Housing Authority of City of Belleville	88,427	7,351	5,164	9,372	8,381	30,268	12	5,067	5,079	14,198	402	14,600	-	14,600
9259 Sharon Springs Housing Authority	22,594	1,878	1,320	2,395	960	6,553	3	2,802	2,805	3,628	826	4,454	-	4,454
9260 Haysville Community Library	194,539	16,172	11,362	20,618	15,061	63,213	27	19,320	19,347	31,235	(4,918)	26,317	-	26,317
9261 Hamilton County Library	109,511	9,103	6,396	11,607	4,485	31,591	15	2,959	2,974	17,583	(1,351)	16,232	-	16,232
9262 Ellis Public Library	31,888	2,651	1,862	3,380	1,938	9,831	4	2,661	2,665	5,120	(456)	4,664	-	4,664
9263 Bucklin Public Library	39,797	3,308	2,324	4,218	10,106	19,956	6	4,212	4,218	6,390	354	6,744	-	6,744
9264 Elkhart Cemetery District	30,189	2,510	1,763	3,200	-	7,473	4	1,992	1,996	4,847	(763)	4,084	-	4,084
9265 Ellis Recreation Commission	67,490	5,610	3,942	7,153	3,243	19,948	10	1,816	1,826	10,836	905	11,741	-	11,741
9266 Clay County Conservation District	72,084	5,992	4,210	7,640	5,458	23,300	10	1,262	1,272	11,574	1,294	12,868	-	12,868

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9267 City of Linn Valley	\$ 172,658	\$ 14,353	\$ 10,085	\$ 18,299	\$ 23,069	\$ 65,806	\$ 24	\$ 8,184	\$ 8,208	\$ 27,722	\$ (1,681)	\$ 26,041	\$ -	\$ 26,041
9268 City of Blue Mound	81,147	6,746	4,740	8,600	1,166	21,252	11	2,942	2,953	13,029	(235)	12,794	-	12,794
9269 Kansas Workers Risk Cooperative for Counties	821,372	68,280	47,973	87,054	19,706	223,013	116	17,375	17,491	131,881	28,228	160,109	-	160,109
9270 Manhattan Housing Authority	740,141	61,527	43,229	78,445	134,186	317,387	104	35	139	118,838	35,727	154,565	-	154,565
9271 Norton Housing Authority	61,846	5,141	3,612	6,555	14	15,322	9	29,878	29,887	9,930	(7,553)	2,377	-	2,377
9272 Topeka Housing Authority	2,626,011	218,297	153,374	278,321	70,705	720,697	370	66,609	66,979	421,637	19,405	441,042	-	441,042
9275 City of Linwood	119,224	9,911	6,963	12,636	17,227	46,737	17	5,606	5,623	19,143	3,721	22,864	-	22,864
9276 Lindsborg Community Library	30,545	2,539	1,784	3,237	217	7,777	4	542	546	4,904	(213)	4,691	-	4,691
9277 City of North Newton	668,434	55,566	39,040	70,845	59,865	225,316	94	6,570	6,664	107,325	19,550	126,875	-	126,875
9278 City of Arcadia	103,888	8,636	6,067	11,011	19,887	45,601	15	8,499	8,514	16,680	2,742	19,422	-	19,422
9279 Four County Mental Health Center Inc	13,887,249	1,154,430	811,093	1,471,855	1,395,106	4,832,484	1,956	1,929	3,885	2,229,761	425,537	2,655,298	-	2,655,298
9280 Disability Planning Organization of Kansas Inc	538,931	44,801	31,476	57,119	43,980	177,376	76	18,163	18,239	86,532	25,373	111,905	-	111,905
9281 OCKK Inc	11,875,799	987,220	693,612	1,258,669	774,559	3,714,060	1,673	-	1,673	1,906,799	382,549	2,289,348	-	2,289,348
9282 Housing Authority of Kansas City Kansas	5,336,042	443,579	311,654	565,546	56,786	1,377,565	752	254,236	254,988	856,764	(72,419)	784,345	-	784,345
9283 Hoisington Recreation Commission	48,965	4,070	2,860	5,190	524	12,644	7	1,107	1,114	7,862	(34)	7,828	-	7,828
9284 Cottonwood Inc	7,556,926	628,198	441,366	800,929	79,651	1,950,144	1,064	299,724	300,788	1,213,353	(89,493)	1,123,860	-	1,123,860
9285 Johnson Co Fire Dist No 2	-	-	-	-	-	-	-	36,945	36,945	-	(277,522)	(277,522)	-	(277,522)
9286 Oskaloosa Public Library	27,462	2,283	1,604	2,911	4,942	11,740	4	10,461	10,465	4,409	(973)	3,436	-	3,436
9287 Basehor Community Library	419,476	34,871	24,499	44,459	15,663	119,492	59	159	218	67,352	4,429	71,781	-	71,781
9288 City of Gypsum	85,091	7,074	4,970	9,018	3,580	24,642	12	7,903	7,915	13,662	(1,681)	11,981	-	11,981
9289 Greenleaf Housing Authority	21,210	1,763	1,239	2,248	610	5,860	3	2,213	2,216	3,405	(1,097)	2,308	-	2,308
9292 Spring Hill Recreation Commission	409,050	34,004	23,891	43,354	50,349	151,598	58	-	58	65,678	16,852	82,530	-	82,530
9293 RWD 4 Franklin Co	67,091	5,577	3,919	7,111	7,554	24,161	9	1,175	1,184	10,772	4,363	15,135	-	15,135
9294 Mulvane Public Library	202,721	16,852	11,840	21,486	12,930	63,108	29	10,914	10,943	32,549	4,030	36,579	-	36,579
9295 City of Prescott	96,483	8,020	5,635	10,226	7,227	31,108	14	678	692	15,491	2,941	18,432	-	18,432
9297 Thomas Co Economic Development Alliance	32,790	2,726	1,915	3,475	943	9,059	5	23,316	23,321	5,265	(5,437)	(172)	-	(172)
9298 Housing Authority of City of Holton	79,154	6,580	4,623	8,389	805	20,397	11	1,245	1,256	12,709	164	12,873	-	12,873
9299 City of Bentley	120,986	10,057	7,066	12,823	1,772	31,718	17	5,564	5,581	19,426	46	19,472	-	19,472
9301 The Center for Counseling & Consultation	3,192,927	265,424	186,484	338,406	231,631	1,021,945	450	8,703	9,153	512,662	25,326	537,988	-	537,988
9306 River Valley Extension District 4	287,182	23,873	16,773	30,437	6,335	77,418	40	8,632	8,672	46,110	489	46,599	-	46,599
9307 Public Wholesale Water Supply District 13	176,686	14,688	10,320	18,726	1,943	45,677	25	11,014	11,039	28,369	(4,596)	23,773	-	23,773
9308 Linn County Library District 1	52,133	4,334	3,045	5,525	5,897	18,801	7	1,710	1,717	8,371	3,185	11,556	-	11,556
9309 Pleasanton Housing Authority	99,441	8,266	5,808	10,539	7,563	32,176	14	1,872	1,886	15,966	4,010	19,976	-	19,976
9310 Public Housing Agency of S Hutchinson	185,098	15,387	10,811	19,618	9,363	55,179	26	30,569	30,595	29,720	(4,186)	25,534	-	25,534
9311 Housing Authority of the City of Solomon	28,930	2,405	1,689	3,066	2,590	9,750	4	3,423	3,427	4,645	(1,142)	3,503	-	3,503
9313 USD 350 Recreation Commission	45,797	3,807	2,674	4,854	3,066	14,401	6	2,561	2,567	7,353	83	7,436	-	7,436

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9314 Wellington Housing Authority	\$ 166,091	\$ 13,807	\$ 9,701	\$ 17,603	\$ 554	\$ 41,665	\$ 23	\$ 10,161	\$ 10,184	\$ 26,668	\$ (2,750)	\$ 23,918	\$ -	\$ 23,918
9317 Nippawalla Township	-	-	-	-	-	-	-	4,222	4,222	-	(2,603)	(2,603)	-	(2,603)
9318 Linn County Library District # 5	92,497	7,689	5,402	9,803	12,444	35,338	13	-	13	14,851	6,647	21,498	-	21,498
9320 City of Vermillion	34,825	2,895	2,034	3,691	-	8,620	5	1,126	1,131	5,592	(605)	4,987	338	5,325
9321 Public Wholesale Water Supply District # 20	154,175	12,816	9,005	16,340	1,483	39,644	22	7,008	7,030	24,755	289	25,044	-	25,044
9322 Thomas County Historical Society	99,818	8,298	5,830	10,579	-	24,707	14	11,715	11,729	16,027	(8,830)	7,197	-	7,197
9323 Phillips-Rooks Extension Dist # 5	67,007	5,570	3,913	7,102	3,181	19,766	9	3,020	3,029	10,759	206	10,965	-	10,965
9329 Jefferson County Rural Water Dist No 13	206,707	17,183	12,073	21,908	16,030	67,194	29	-	29	33,189	7,184	40,373	-	40,373
9330 Rose Hill Recreation Commission	203,874	16,948	11,908	21,608	34,456	84,920	29	3,853	3,882	32,734	6,604	39,338	-	39,338
9339 Coffey County Conservation District	50,140	4,168	2,929	5,314	3,157	15,568	7	1,123	1,130	8,051	635	8,686	-	8,686
9341 Meadowlark Extension District	226,175	18,802	13,209	23,971	3,458	59,440	32	18,208	18,240	36,315	(4,678)	31,637	-	31,637
9342 Park City Public Library	122,853	10,213	7,176	13,021	7,905	38,315	17	669	686	19,726	4,344	24,070	-	24,070
9347 Auburn Township	97,028	8,066	5,667	10,284	17,544	41,561	14	27,694	27,708	15,579	268	15,847	-	15,847
9350 The Housing Authority of the City of Paola	208,028	17,293	12,150	22,048	1,059	52,550	29	11,940	11,969	33,401	(2,020)	31,381	-	31,381
9351 The Housing Authority of the City of Phillipsburg	72,629	6,038	4,242	7,698	4,550	22,528	10	18,643	18,653	11,662	(3,549)	8,113	-	8,113
9353 Equus Beds Groundwater Mgmt Dist # 2	292,993	24,356	17,112	31,053	33,645	106,166	41	3,839	3,880	47,044	3,394	50,438	-	50,438
9354 Americus Township Library	20,937	1,740	1,222	2,219	319	5,500	3	137	140	3,362	164	3,526	-	3,526
9360 Southeast Kansasworks Inc	1,127,708	93,745	65,865	119,521	42,691	321,822	159	75,416	75,575	181,067	(6,629)	174,438	-	174,438
9362 Kansas Power Pool	960,924	79,880	56,124	101,845	17,394	255,243	135	30,649	30,784	154,288	(7,906)	146,382	-	146,382
9363 Osborne Housing Authority	82,469	6,856	4,817	8,741	2,023	22,437	12	1,212	1,224	13,241	1,097	14,338	-	14,338
9365 Newton Housing Authority	215,329	17,900	12,576	22,822	-	53,298	30	19,857	19,887	34,574	(9,443)	25,131	-	25,131
9366 Lincoln Carnegie Library	36,629	3,045	2,140	3,882	896	9,963	5	1,456	1,461	5,881	317	6,198	-	6,198
9367 City of St George	293,686	24,414	17,153	31,127	12,168	84,862	41	15,136	15,177	47,155	7,477	54,632	-	54,632
9370 Ashland Library	32,727	2,721	1,911	3,469	105	8,206	5	1,162	1,167	5,255	176	5,431	-	5,431
9372 City of Otis	89,476	7,438	5,225	9,483	16,256	38,402	13	14,153	14,166	14,366	3,373	17,739	-	17,739
9375 City of Chanute Housing Authority	262,637	21,833	15,340	27,836	11,185	76,194	37	9,876	9,913	42,169	582	42,751	-	42,751
9380 Baldwin City Recreation Commission	269,602	22,412	15,746	28,574	24,227	90,959	38	6,268	6,306	43,288	33,828	77,116	-	77,116
9381 Barton County Conservation District	43,993	3,657	2,569	4,663	28,919	39,808	6	34,289	34,295	7,064	5,054	12,118	-	12,118
9382 Coffey County Housing Authority	83,539	6,944	4,879	8,854	878	21,555	12	2,241	2,253	13,413	342	13,755	-	13,755
9383 Parsons Housing Authority	208,846	17,361	12,197	22,135	10,913	62,606	29	2,061	2,090	33,533	5,168	38,701	-	38,701
9387 Hoxie Housing Authority	76,049	6,322	4,442	8,060	19,451	38,275	11	306	317	12,211	2,870	15,081	-	15,081
9403 Strong City Housing Authority	27,483	2,285	1,605	2,913	2,392	9,195	4	2,925	2,929	4,413	(311)	4,102	-	4,102
9404 Public Wholesale Water Supply District # 23	273,441	22,731	15,970	28,981	29,933	97,615	39	26,097	26,136	43,904	465	44,369	-	44,369
9406 Stockton Recreation Commission	34,699	2,885	2,027	3,678	218	8,808	5	3,887	3,892	5,571	(1,577)	3,994	113	4,107
9407 Unified Greeley County	1,481,918	123,190	86,552	157,063	50,596	417,401	209	85,056	85,265	237,939	(18,983)	218,956	-	218,956
9408 Great Plains Development Authority	351,147	29,190	20,509	37,217	15,723	102,639	49	16,279	16,328	56,381	(14,403)	41,978	-	41,978

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9411 Horsethief Reservoir	\$ 90,000	\$ 7,482	\$ 5,256	\$ 9,539	\$ 6,912	\$ 29,189	\$ 13	\$ 20,278	\$ 20,291	\$ 14,451	\$ (1,169)	\$ 13,282	\$ -	\$ 13,282
9412 City of Fontana	15,944	1,325	932	1,690	1,478	5,425	2	308	310	2,560	40	2,600	-	2,600
9414 Valley Township	-	-	-	-	-	-	-	-	-	-	(91)	(91)	-	(91)
9418 Garden City Housing Authority	197,224	16,395	11,519	20,903	1,904	50,721	28	727	755	31,667	(1,076)	30,591	-	30,591
9424 Rural Water District # 5	518,812	43,128	30,301	54,987	17,349	145,765	73	9,972	10,045	83,301	24,562	107,863	-	107,863
9425 Oaklawn Improvement District	139,133	11,566	8,127	14,746	7,252	41,691	20	10,607	10,627	22,339	1,585	23,924	-	23,924
9427 Twin Creeks Extension District # 9	91,406	7,598	5,338	9,688	22,067	44,691	13	31,040	31,053	14,676	815	15,491	-	15,491
9432 Graves Memorial Public Library	30,399	2,527	1,775	3,222	3,964	11,488	4	435	439	4,881	1,769	6,650	-	6,650
9434 Pottawatomie Co RWD # 4	84,189	6,999	4,917	8,923	2,376	23,215	12	5,500	5,512	13,518	(1,736)	11,782	-	11,782
9436 Neodesha Housing Authority	147,084	12,227	8,590	15,589	19,343	55,749	21	13,498	13,519	23,616	501	24,117	-	24,117
9443 Minneha Township	61,741	5,132	3,606	6,544	-	15,282	9	17,788	17,797	9,913	(5,892)	4,021	-	4,021
9447 Golden Prairie Extension District 12	202,217	16,810	11,811	21,432	7,933	57,986	28	7,031	7,059	32,468	2,500	34,968	-	34,968
9448 Frontier Extension District # 11	194,056	16,132	11,334	20,567	3,495	51,528	27	15,326	15,353	31,158	(3,819)	27,339	-	27,339
9449 Southwind Extension District # 10	211,091	17,548	12,329	22,373	19,588	71,838	30	4,048	4,078	33,893	11,021	44,914	-	44,914
9451 Montgomery Co RWD # 12	30,692	2,551	1,793	3,253	120	7,717	4	737	741	4,928	(102)	4,826	-	4,826
9455 Coffey County Fire District # 1	111,671	9,283	6,522	11,836	148	27,789	16	1,367	1,383	17,930	(28)	17,902	-	17,902
9460 Liberal Housing Authority	203,035	16,878	11,858	21,519	6,080	56,335	29	7,161	7,190	32,600	(5,701)	26,899	-	26,899
9463 City of Benton	391,784	32,568	22,883	41,524	51,147	148,122	55	25,883	25,938	62,905	32,839	95,744	-	95,744
9468 Salt Creek Township	36,189	3,008	2,114	3,836	110	9,068	5	1,408	1,413	5,811	(525)	5,286	-	5,286
9480 Clay Center Housing Authority	143,560	11,934	8,385	15,215	4,408	39,942	20	50,143	50,163	23,050	(8,014)	15,036	-	15,036
9482 RWD # 1 Washington	203,728	16,936	11,899	21,592	9,441	59,868	29	1,847	1,876	32,711	1,815	34,526	-	34,526
9483 Leavenworth Water District # 7	117,881	9,799	6,885	12,494	44,374	73,552	17	6,979	6,996	18,927	14,990	33,917	-	33,917
9484 Lakin Comanche Cemetery District	81,336	6,761	4,750	8,620	272	20,403	11	2,518	2,529	13,059	(925)	12,134	-	12,134
9486 Chisholm Creek Utility Authority	230,581	19,168	13,467	24,438	3,854	60,927	32	27,077	27,109	37,022	(5,442)	31,580	-	31,580
9490 City of Atlanta	25,238	2,098	1,474	2,675	1,959	8,206	4	3,913	3,917	4,052	(1,244)	2,808	-	2,808
9491 Chapman Housing Authority	29,140	2,422	1,702	3,088	1,687	8,899	4	1,939	1,943	4,679	(334)	4,345	-	4,345
9493 Downs Housing Authority	52,657	4,377	3,075	5,581	3,336	16,369	7	3,818	3,825	8,455	(26)	8,429	-	8,429
9494 Garfield Township	37,196	3,092	2,172	3,942	450	9,656	5	621	626	5,972	(136)	5,836	-	5,836
9495 Seneca Housing Authority	88,616	7,366	5,176	9,392	341	22,275	12	3,203	3,215	14,228	(5,377)	8,851	-	8,851
9497 Beck-Bookman Library	46,699	3,882	2,727	4,949	110	11,668	7	10,442	10,449	7,498	(2,779)	4,719	-	4,719
9499 Midway Extension District # 15	73,678	6,125	4,303	7,809	4,455	22,692	10	5,744	5,754	11,830	(117)	11,713	-	11,713
9510 Douglas County Conservation District	107,266	8,917	6,265	11,369	3,254	29,805	15	6,767	6,782	17,223	(655)	16,568	-	16,568
9515 Northeast Kansas Environmental Services	78,210	6,501	4,568	8,289	3,328	22,686	11	1,203	1,214	12,558	1,429	13,987	-	13,987
9516 Grant Township	105,231	8,748	6,146	11,153	498	26,545	15	5,072	5,087	16,896	(1,417)	15,479	-	15,479
9518 Hesston Recreation Commission	121,616	10,110	7,103	12,890	12,671	42,774	17	5,978	5,995	19,527	1,471	20,998	-	20,998
9519 Williamsport Township	94,972	7,895	5,547	10,066	13,307	36,815	13	7,415	7,428	15,249	595	15,844	-	15,844

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
9520 Clay Center Public Utilities Commission	\$ 1,514,100	\$ 125,865	\$ 88,432	\$ 160,474	\$ 28,432	\$ 403,203	\$ 213	\$ 68,902	\$ 69,115	\$ 243,107	\$ (11,155)	\$ 231,952	\$ -	\$ 231,952
9521 Hill City Housing Authority	42,294	3,516	2,470	4,483	865	11,334	6	207	213	6,791	610	7,401	-	7,401
9522 Wellsville Fire District	18,818	1,564	1,099	1,994	77	4,734	3	1,508	1,511	3,021	(478)	2,543	-	2,543
9523 Frontenac Housing Authority	19,154	1,592	1,119	2,030	148	4,889	3	1,365	1,368	3,075	1,347	4,422	-	4,422
9529 Butler County Fire District # 3	303,105	25,197	17,703	32,125	10,230	85,255	43	10,421	10,464	48,667	6,698	55,365	-	55,365
9534 Cowley Rural Water District # 5	207,693	17,265	12,131	22,013	13,727	65,136	29	11,707	11,736	33,347	5,603	38,950	-	38,950
9540 City of Eastborough	439,805	36,560	25,687	46,613	205,689	314,549	62	-	62	70,616	57,271	127,887	-	127,887
9541 Lincoln Library	73,888	6,142	4,316	7,831	2,348	20,637	10	2,686	2,696	11,864	5,788	17,652	-	17,652
9544 Cottonwood Extension District	84,650	7,037	4,944	8,972	5,873	26,826	12	-	12	13,592	7,140	20,732	-	20,732
9547 Flint Hills Metropolitan Planning Organization	85,469	7,105	4,992	9,058	7,629	28,784	12	56,892	56,904	13,723	2,303	16,026	-	16,026
9556 Clearwater Recreation Commission	56,895	4,730	3,323	6,030	4,539	18,622	8	1,627	1,635	9,135	7,134	16,269	-	16,269
9559 Minneapolis Housing Authority	162,441	13,503	9,488	17,216	14,509	54,716	23	3,369	3,392	26,082	20,475	46,557	-	46,557
9561 Valley Center Recreation Commission	247,175	20,547	14,437	26,197	55,903	117,084	35	5,332	5,367	39,687	31,742	71,429	-	71,429
9568 Coldwater Housing Authority	30,147	2,506	1,761	3,195	8,184	15,646	4	1,845	1,849	4,840	3,831	8,671	-	8,671
9569 Wild West Extension District # 18	75,252	6,256	4,395	7,976	19,353	37,980	11	6,703	6,714	12,083	9,647	21,730	-	21,730
9572 Franklin County Rural Water District # 1	109,804	9,128	6,413	11,638	25,274	52,453	15	4,472	4,487	17,630	14,067	31,697	-	31,697
9573 City of Copeland	67,553	5,616	3,946	7,160	20,821	37,543	10	1,971	1,981	10,846	8,549	19,395	-	19,395
9574 Walnut Township	27,755	2,307	1,621	2,942	8,803	15,673	4	6,388	6,392	4,456	3,555	8,011	-	8,011
9581 West Plains Extension District # 19	61,783	5,136	3,609	6,548	22,122	37,415	9	-	9	9,920	7,880	17,800	-	17,800
9582 South Central Kansas Clinic LLC	441,001	36,660	25,757	46,740	330,667	439,824	62	285,075	285,137	70,808	52,314	123,122	-	123,122
9583 Chisholm Trail District # 20	132,546	11,018	7,741	14,048	57,331	90,138	19	-	19	21,282	17,420	38,702	-	38,702
9587 City of Lebanon	49,511	4,116	2,892	5,247	23,080	35,335	7	-	7	7,950	6,442	14,392	-	14,392
9588 Haven Community Ems	63,483	5,277	3,707	6,728	23,295	39,007	9	3,621	3,630	10,193	8,100	18,293	-	18,293
9589 Shawnee County Conservation District	35,077	2,916	2,049	3,718	12,831	21,514	5	1,674	1,679	5,632	4,472	10,104	-	10,104
9590 Nortonville Public Library	33,189	2,759	1,939	3,518	13,335	21,551	5	-	5	5,329	4,310	9,639	-	9,639
9601 21 Central Extension District	76,930	6,395	4,493	8,154	36,287	55,329	11	-	11	12,352	10,039	22,391	-	22,391
9603 City of Ozawie	94,720	7,874	5,533	10,039	44,650	68,096	13	-	13	15,208	12,358	27,566	-	27,566
9607 Rawlins County Extension Council	-	-	-	-	4,131	4,131	-	5,718	5,718	-	(108)	(108)	-	(108)
9612 Rural Water District # 1 Morris County	65,811	5,471	3,843	6,975	35,950	52,239	9	-	9	10,567	8,920	19,487	-	19,487
9613 RWD # 3 Osage County	29,182	2,426	1,705	3,093	15,941	23,165	4	-	4	4,685	3,955	8,640	-	8,640
9614 City of Kirwin	15,294	1,271	893	1,621	8,354	12,139	2	-	2	2,456	2,073	4,529	-	4,529
9617 Ohio Township	21,105	1,754	1,233	2,237	11,529	16,753	3	-	3	3,389	2,861	6,250	-	6,250
9621 Powhattan Township	20,790	1,728	1,214	2,203	11,357	16,502	3	-	3	3,338	2,818	6,156	-	6,156
Total Local Group	\$ 2,097,904,920	\$ 174,396,221	\$ 122,529,296	\$ 222,348,702	\$ 82,522,730	\$ 601,796,949	\$ 295,466	\$ 82,522,730	\$ 82,818,196	\$ 336,843,259	\$ -	\$ 336,843,259	\$ 163,342	\$ 337,006,601

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
Kansas Police and Firemen Group														
S246 Fort Hays State University	\$ 878,299	\$ 81,312	\$ 39,567	\$ 71,113	\$ 72,799	\$ 264,791	\$ -	\$ 367,037	\$ 367,037	\$ 167,299	\$ (73,937)	\$ 93,362	\$ -	\$ 93,362
S367 Kansas State University	2,880,427	266,666	129,760	233,218	62,352	691,996	-	244,329	244,329	548,664	(41,833)	506,831	-	506,831
S379 Emporia State University	1,050,659	97,268	47,331	85,068	49,327	278,994	-	90,099	90,099	200,130	(12,846)	187,284	-	187,284
S385 Pittsburg State University	1,093,385	101,224	49,255	88,528	9,778	248,785	-	139,876	139,876	208,268	(104,307)	103,961	-	103,961
S682 Staff Benefits University of Kansas	4,219,933	390,675	190,103	341,673	166,076	1,088,527	-	359,778	359,778	803,814	(137,424)	666,390	-	666,390
S683 University of Kansas Medical Center	9,059,937	838,756	408,139	733,552	706,245	2,686,692	-	954,675	954,675	1,725,739	81,884	1,807,623	-	1,807,623
S715 Wichita State University	3,834,356	354,979	172,733	310,455	148,483	986,650	-	93,198	93,198	730,369	30,099	760,468	-	760,468
Other state agencies	122,421,833	11,333,634	5,514,951	9,912,073	3,258,462	30,019,120	-	3,969,236	3,969,236	23,318,940	(1,071,293)	22,247,647	-	22,247,647
3 Anderson County	1,158,585	107,260	52,192	93,807	268,913	522,172	-	87,779	87,779	220,688	130,720	351,408	-	351,408
4 Atchison County	4,831,762	447,317	217,665	391,211	199,941	1,256,134	-	49,878	49,878	920,355	59,677	980,032	-	980,032
12 Cherokee County	2,527,577	233,999	113,864	204,649	111,456	663,968	-	299,905	299,905	481,454	151,625	633,079	-	633,079
18 Cowley County	3,694,580	342,039	166,436	299,137	87,461	895,073	-	41,885	41,885	703,744	10,684	714,428	-	714,428
19 Crawford County	3,835,506	355,086	172,785	310,548	1,767,019	2,605,438	-	-	-	730,588	494,368	1,224,956	-	1,224,956
20 Dickinson County	2,651,987	245,517	119,469	214,722	21,430	601,138	-	249,323	249,323	505,151	(72,143)	433,008	-	433,008
22 Douglas County	19,022,053	1,761,034	856,920	1,540,150	153,995	4,312,099	-	528,950	528,950	3,623,325	(99,028)	3,524,297	-	3,524,297
25 Ellis County	8,679,359	803,522	390,995	702,738	253,616	2,150,871	-	25,584	25,584	1,653,246	44,511	1,697,757	-	1,697,757
28 Ford County	7,819,924	723,957	352,278	633,152	117,561	1,826,948	-	495,599	495,599	1,489,541	(55,463)	1,434,078	-	1,434,078
29 Franklin County	7,824,253	724,358	352,473	633,503	29,587	1,739,921	-	479,617	479,617	1,490,365	(163,967)	1,326,398	-	1,326,398
30 Geary County	2,518,904	233,196	113,473	203,947	1,385,691	1,936,307	-	-	-	479,801	343,844	823,645	-	823,645
33 Gray County	1,279,130	118,420	57,623	103,567	269	279,879	-	133,151	133,151	243,649	(42,502)	201,147	-	201,147
37 Harvey County	3,889,892	360,121	175,234	314,951	152,402	1,002,708	-	193,950	193,950	740,948	18,138	759,086	-	759,086
39 Jefferson County	5,358,777	496,108	241,407	433,882	509,014	1,680,411	-	188,328	188,328	1,020,741	567,031	1,587,772	-	1,587,772
41 Johnson County	155,193,158	14,367,556	6,991,258	12,565,454	7,537,029	41,461,297	-	1,111,802	1,111,802	29,561,230	751,381	30,312,611	426	30,313,037
42 Kearny County	2,480,953	229,683	111,764	200,874	11,420	553,741	-	170,432	170,432	472,573	(60,022)	412,551	-	412,551
45 Labette County	2,553,165	236,368	115,017	206,721	196,096	754,202	-	98,832	98,832	486,328	39,862	526,190	-	526,190
47 Leavenworth County	17,193,035	1,591,706	774,525	1,392,061	124,575	3,882,867	-	529,299	529,299	3,274,933	(5,734)	3,269,199	-	3,269,199
56 Miami County	12,049,776	1,115,551	542,828	975,629	577,522	3,211,530	-	136,074	136,074	2,295,244	192,533	2,487,777	-	2,487,777
61 Neosho County	1,769,424	163,811	79,710	143,264	49,563	436,348	-	166,366	166,366	337,040	(50,633)	286,407	-	286,407
66 Ottawa County	866,367	80,207	39,029	70,147	19,757	209,140	-	27,287	27,287	165,026	4,325	169,351	-	169,351
71 Reno County	7,334,246	678,994	330,399	593,829	221,868	1,825,090	-	91,056	91,056	1,397,029	(18,068)	1,378,961	-	1,378,961
72 Republic County	2,060,811	190,787	92,837	166,857	571,515	1,021,996	-	-	-	392,544	244,111	636,655	-	636,655
74 Riley County	7,420,003	686,933	334,262	600,772	663,067	2,285,034	-	47,625	47,625	1,413,364	566,906	1,980,270	-	1,980,270
77 Russell County	1,392,919	128,954	62,750	112,780	55,212	359,696	-	7,763	7,763	265,323	16,128	281,451	-	281,451
80 Sedgwick County	88,729,738	8,214,469	3,997,164	7,184,140	2,841,480	22,237,253	-	9,141,413	9,141,413	16,901,262	(1,960,348)	14,940,914	-	14,940,914
81 Seward County	4,887,810	452,506	220,189	395,749	176,151	1,244,595	-	199,156	199,156	931,031	25,085	956,116	-	956,116
82 Shawnee County	20,611,865	1,908,216	928,538	1,668,871	196,494	4,702,119	-	1,349,254	1,349,254	3,926,153	469,723	4,395,876	-	4,395,876

See accompanying notes to schedules

(continued)

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

Schedules of Pension Amounts by Employer and Nonemployer
As of and for the year ended June 30, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
88 Sumner County	\$ 2,820,019	\$ 261,073	\$ 127,038	\$ 228,327	\$ 4,124	\$ 620,562	\$ -	\$ 175,095	\$ 175,095	\$ 537,158	\$ (75,872)	\$ 461,286	\$ -	\$ 461,286
91 Wallace County	268,147	24,825	12,080	21,711	147,512	206,128	-	-	-	51,077	36,604	87,681	-	87,681
97 City of Abilene	3,558,031	329,397	160,285	288,081	148,431	926,194	-	38,526	38,526	677,735	15,980	693,715	-	693,715
104 City of Arkansas City	7,372,724	682,556	332,132	596,944	96,538	1,708,170	-	256,272	256,272	1,404,358	(83,128)	1,321,230	-	1,321,230
107 City of Atchison	5,268,100	487,713	237,321	426,540	7,225	1,158,799	-	293,267	293,267	1,003,469	(84,919)	918,550	58,690	977,240
120 City of Chanute	5,276,087	488,452	237,681	427,187	119,176	1,272,496	-	334,359	334,359	1,004,990	(21,522)	983,468	-	983,468
126 City of Coffeyville	6,718,488	621,988	302,660	543,973	31,274	1,499,895	-	523,105	523,105	1,279,739	(168,528)	1,111,211	-	1,111,211
130 City of Dodge City	10,337,710	957,050	465,701	837,009	52,735	2,312,495	-	337,604	337,604	1,969,129	(130,833)	1,838,296	-	1,838,296
135 City of El Dorado	5,823,227	539,106	262,330	471,487	90,614	1,363,537	-	444,780	444,780	1,109,210	(89,226)	1,019,984	-	1,019,984
141 City of Erie	256,887	23,782	11,572	20,799	33,160	89,313	-	89,977	89,977	48,932	(8,542)	40,390	-	40,390
142 City of Eudora	2,619,531	242,512	118,007	212,094	156,408	729,021	-	679	679	498,969	58,613	557,582	-	557,582
144 City of Fort Scott	3,984,306	368,861	179,488	322,596	16,002	886,947	-	227,006	227,006	758,932	(71,684)	687,248	-	687,248
147 City of Garden City	17,130,343	1,585,902	771,700	1,386,985	441,924	4,186,511	-	115,398	115,398	3,262,992	48,175	3,311,167	-	3,311,167
148 City of Garnett	1,196,935	110,811	53,920	96,912	252,883	514,526	-	23,657	23,657	227,993	137,822	365,815	-	365,815
151 City of Girard	935,656	86,622	42,150	75,757	14,080	218,609	-	95,599	95,599	178,224	(41,223)	137,001	-	137,001
160 City of Hays	9,517,519	881,118	428,752	770,601	331,311	2,411,782	-	154,328	154,328	1,812,899	68,441	1,881,340	-	1,881,340
170 City of Hutchinson	25,041,103	2,318,269	1,128,071	2,027,492	19,337	5,493,169	-	1,512,697	1,512,697	4,769,835	(707,018)	4,062,817	-	4,062,817
177 City of Junction City	17,082,553	1,581,478	769,548	1,383,115	165,472	3,899,613	-	908,679	908,679	3,253,889	(269,252)	2,984,637	-	2,984,637
186 City of Lawrence	67,300,430	6,230,575	3,031,801	5,449,083	605,788	15,317,247	-	3,871,185	3,871,185	12,819,402	(1,374,340)	11,445,062	-	11,445,062
187 City of Leavenworth	17,303,933	1,601,973	779,521	1,401,040	113,327	3,895,861	-	420,721	420,721	3,296,057	(122,020)	3,174,037	-	3,174,037
188 City of Liberal	7,398,440	684,937	333,290	599,026	186,677	1,803,930	-	902,229	902,229	1,409,257	(226,488)	1,182,769	-	1,182,769
193 City of Marion	435,731	40,339	19,629	35,280	24,109	119,357	-	103,155	103,155	82,998	(19,904)	63,094	-	63,094
200 City of Minneola	-	-	-	-	4,579	4,579	-	122,980	122,980	-	(14,448)	(14,448)	-	(14,448)
208 City of Newton	16,923,674	1,566,769	762,391	1,370,251	196,924	3,896,335	-	19,941	19,941	3,223,625	32,724	3,256,349	-	3,256,349
211 City of Olathe	82,818,136	7,667,182	3,730,853	6,705,498	2,831,564	20,935,097	-	182,586	182,586	15,775,218	862,172	16,637,390	-	16,637,390
213 City of Osawatimie	1,096,149	101,480	49,381	88,751	603,009	842,621	-	-	-	208,795	149,630	358,425	-	358,425
214 City of Oswego	542,013	50,179	24,417	43,885	8,863	127,344	-	17,984	17,984	103,243	(8,957)	94,286	-	94,286
215 City of Ottawa	8,771,441	812,047	395,143	710,193	193,460	2,110,843	-	297,337	297,337	1,670,786	(78,191)	1,592,595	-	1,592,595
217 City of Paola	2,207,791	204,394	99,458	178,757	32,129	514,738	-	233,328	233,328	420,540	(47,642)	372,898	-	372,898
218 City of Parsons	5,396,376	499,589	243,100	436,926	3,045	1,182,660	-	106,640	106,640	1,027,903	(60,055)	967,848	-	967,848
221 City of Pittsburg	9,724,731	900,301	438,087	787,378	-	2,125,766	-	984,036	984,036	1,852,369	(351,367)	1,501,002	-	1,501,002
235 City of Topeka	100,686,443	9,321,404	4,535,799	8,152,233	-	22,009,436	-	6,064,687	6,064,687	19,178,778	(2,021,391)	17,157,387	25,977	17,183,364
242 City of Wamego	603,347	55,857	27,180	48,851	331,912	463,800	-	-	-	114,926	82,360	197,286	-	197,286
246 City of Wellington	4,854,890	449,459	218,707	393,084	5,975	1,067,225	-	406,175	406,175	924,761	(122,477)	802,284	-	802,284
248 City of Winfield	7,478,830	692,379	336,912	605,535	58,469	1,693,295	-	616,352	616,352	1,424,569	(168,223)	1,256,346	-	1,256,346
297 Clark County	652,239	60,383	29,382	52,810	20,167	162,742	-	36,549	36,549	124,239	(7,970)	116,269	-	116,269

**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, 2023

Employer	Deferred Outflows of Resources						Deferred Inflows of Resources				Pension Expense			
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
301 Pottawatomie County	\$ 10,190,715	\$ 943,441	\$ 459,079	\$ 825,107	\$ 216,084	\$ 2,443,711	\$ -	\$ 39,032	\$ 39,032	\$ 1,941,130	\$ 429,569	\$ 2,370,699	\$ -	\$ 2,370,699
304 City of Augusta	3,626,170	335,705	163,354	293,598	77,135	869,792	-	67,234	67,234	690,714	(30,153)	660,561	-	660,561
307 City of Bonner Springs	3,426,401	317,211	154,355	277,424	49,853	798,843	-	459,079	459,079	652,662	(143,787)	508,875	-	508,875
314 City of Herington	1,018,778	94,317	45,895	82,487	20,671	243,370	-	92,986	92,986	194,057	(7,028)	187,029	-	187,029
318 City of Manhattan	14,810,553	1,371,139	667,197	1,199,159	215,740	3,453,235	-	443,503	443,503	2,821,118	(70,742)	2,750,376	-	2,750,376
319 City of McPherson	7,730,190	715,650	348,235	625,887	81,398	1,771,170	-	465,636	465,636	1,472,448	(128,431)	1,344,017	-	1,344,017
322 City of Salina	28,703,578	2,657,335	1,293,060	2,324,030	-	6,274,425	-	1,658,784	1,658,784	5,467,464	(600,513)	4,866,951	71,611	4,938,562
366 City of Concordia	2,224,833	205,972	100,226	180,137	12,898	499,233	-	209,843	209,843	423,787	(55,499)	368,288	-	368,288
380 Haskell County	1,674,914	155,061	75,453	135,612	572,989	939,115	-	52,694	52,694	319,038	201,544	520,582	-	520,582
385 City of Baldwin City	1,725,340	159,729	77,724	139,695	45,766	422,914	-	6,148	6,148	328,643	(14,047)	314,596	-	314,596
392 City of Chapman	484,687	44,872	21,834	39,243	225,030	330,979	-	-	-	92,323	62,621	154,944	-	154,944
393 City of Emporia	14,930,986	1,382,289	672,622	1,208,910	181,147	3,444,968	-	348,204	348,204	2,844,058	(72,599)	2,771,459	-	2,771,459
395 City of Gardner	7,450,079	689,717	335,617	603,207	155,577	1,784,118	-	32,818	32,818	1,419,093	85,955	1,505,048	-	1,505,048
404 City of Rossville	100,467	9,301	4,526	8,134	6,979	28,940	-	88,934	88,934	19,137	(23,447)	(4,310)	-	(4,310)
406 City of Spring Hill	2,808,790	260,034	126,532	227,418	183,147	797,131	-	2,338	2,338	535,019	78,714	613,733	-	613,733
442 City of Belleville	613,059	56,756	27,617	49,637	26,586	160,596	-	19,585	19,585	116,776	41,830	158,606	-	158,606
459 City of Shawnee	39,713,429	3,676,611	1,789,041	3,215,459	2,193,069	10,874,180	-	780,005	780,005	7,564,623	251,466	7,816,089	7,209	7,823,298
480 City of Lenexa	36,635,661	3,391,676	1,650,391	2,966,263	26,005	8,034,335	-	1,543,988	1,543,988	6,978,370	(312,632)	6,665,738	-	6,665,738
483 Soldier Twp Shawnee County	1,340,433	124,095	60,385	108,530	161,929	454,939	-	14,531	14,531	255,326	146,380	401,706	-	401,706
579 City of Scott City	1,307,657	121,061	58,909	105,876	477,081	762,927	-	-	-	249,083	161,649	410,732	-	410,732
641 City of Moundridge	1,224,440	113,357	55,160	99,139	49,958	317,614	-	88,856	88,856	233,232	83,783	317,015	-	317,015
676 City of Mission	5,251,393	486,166	236,569	425,187	33,088	1,181,010	-	159,579	159,579	1,000,287	(40,846)	959,441	-	959,441
769 City of Roeland Park	2,049,103	189,703	92,309	165,909	-	447,921	-	150,797	150,797	390,314	(62,727)	327,587	-	327,587
940 City of Louisburg	1,612,110	149,247	72,623	130,527	364,750	717,147	-	68,902	68,902	307,075	185,471	492,546	-	492,546
1069 City of Merriam	5,311,737	491,753	239,288	430,073	101,267	1,262,381	-	607,521	607,521	1,011,781	(183,116)	828,665	-	828,665
1120 City of Haysville	1,640,733	151,897	73,913	132,844	902,594	1,261,248	-	-	-	312,527	223,969	536,496	-	536,496
4087 City of Overbrook	133,531	12,362	6,015	10,812	1,532	30,721	-	46,074	46,074	25,435	(4,839)	20,596	-	20,596
4126 City of Derby	11,865,661	1,098,506	534,533	960,722	248,295	2,842,056	-	301,653	301,653	2,260,174	52,498	2,312,672	-	2,312,672
4182 City of Leawood	23,563,082	2,181,436	1,061,487	1,907,821	424,801	5,575,545	-	1,818,329	1,818,329	4,488,302	(360,346)	4,127,956	-	4,127,956
4254 City of Fairway	1,617,637	149,758	72,872	130,974	34,194	387,798	-	64,280	64,280	308,128	(53,300)	254,828	-	254,828
4279 City of Victoria	390,098	36,115	17,574	31,585	358	85,632	-	24,212	24,212	74,306	(6,697)	67,609	-	67,609
4362 City of Valley Center	2,956,121	273,673	133,170	239,347	1,422,292	2,068,482	-	-	-	563,083	386,164	949,247	-	949,247
4476 Johnson Co Consolidated Fire Dist No 2	16,543,799	1,531,601	745,277	1,339,494	215,313	3,831,685	-	1,078,226	1,078,226	3,151,267	(322,120)	2,829,147	-	2,829,147
4583 City of Overland Park	48,880,638	4,525,298	2,202,012	3,957,696	6,438,999	17,124,005	-	-	-	9,310,796	2,632,704	11,943,500	-	11,943,500
4611 City of Maize	1,452,001	134,424	65,411	117,564	798,770	1,116,169	-	-	-	276,578	198,206	474,784	-	474,784
4612 City of Westwood	1,535,426	142,147	69,169	124,318	149,247	484,881	-	36,131	36,131	292,468	47,135	339,603	-	339,603

**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, 2023

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/23 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense	
4808 Johnson Co Park & Recreation Dist	\$ 4,473,689	\$ 414,168	\$ 201,534	\$ 362,219	\$ 125,723	\$ 1,103,644	\$ -	\$ 105,064	\$ 105,064	\$ 852,149	\$ 36,197	\$ 888,346	\$ -	\$ 888,346	
4809 City of Edwardsville	6,221,470	575,975	280,270	503,731	150,672	1,510,648	-	217,529	217,529	1,185,067	2,953	1,188,020	-	1,188,020	
4810 City of Goddard	2,082,981	192,839	93,835	168,652	163,435	618,761	-	86,611	86,611	396,767	30,833	427,600	-	427,600	
5242 City of Lansing	3,003,464	278,056	135,303	243,180	15,745	672,284	-	87,435	87,435	572,100	12,126	584,226	-	584,226	
5553 Riley County Law Enforcement Agency	20,184,487	1,868,650	909,286	1,634,268	-	4,412,204	-	799,426	799,426	3,844,746	(350,046)	3,494,700	74,269	3,568,969	
5621 Shawnee Heights Fire District	2,306,086	213,494	103,887	186,716	221,021	725,118	-	53,604	53,604	439,264	26,649	465,913	-	465,913	
5668 City of Auburn	68,730	6,363	3,096	5,565	37,809	52,833	-	-	-	13,092	9,382	22,474	-	22,474	
5686 City of Park City	2,377,595	220,114	107,108	192,506	222,475	742,203	-	219,382	219,382	452,885	3,327	456,212	-	456,212	
9085 Johnson Co Fire Dist 1	14,748,579	1,365,402	664,405	1,194,142	3,271,028	6,494,977	-	-	-	2,809,313	1,067,653	3,876,966	-	3,876,966	
9238 Unified Government of Wyandotte County	212,223,098	19,647,306	9,560,383	17,182,967	8,978,163	55,368,819	-	1,355,330	1,355,330	40,424,301	1,304,518	41,728,819	1,571,491	43,300,310	
9247 City of Burden	-	-	-	-	-	-	-	8,718	8,718	-	(10,626)	(10,626)	-	(10,626)	
9267 City of Linn Valley	329,354	30,491	14,837	26,667	21,889	93,884	-	7,120	7,120	62,735	34,593	97,328	-	97,328	
9285 Johnson Co Fire Dist No 2	-	-	-	-	71,715	71,715	-	4,454,404	4,454,404	-	(655,700)	(655,700)	-	(655,700)	
9290 City of Basehor	2,478,494	229,455	111,653	200,675	118,132	659,915	-	56,878	56,878	472,104	25,313	497,417	-	497,417	
9316 City of Andover	7,281,425	674,104	328,019	589,552	64,676	1,656,351	-	241,258	241,258	1,386,968	(24,167)	1,362,801	-	1,362,801	
9340 McPherson County Rural Fire Dist # 9	-	-	-	-	124	124	-	21,023	21,023	-	(8,370)	(8,370)	-	(8,370)	
9364 Leavenworth Co Fire District # 1	1,759,042	162,850	79,243	142,424	114,002	498,519	-	76,957	76,957	335,063	(2,257)	332,806	-	332,806	
9367 City of St George	162,425	15,037	7,317	13,151	89,353	124,858	-	-	-	30,939	22,172	53,111	-	53,111	
9417 Northwest Consolidated Fire District	4,950,231	458,285	223,002	400,803	288,728	1,370,818	-	71,920	71,920	942,921	154,029	1,096,950	-	1,096,950	
9538 Fairmount Township Fire Dept	1,075,097	99,531	48,431	87,047	376,212	611,221	-	-	-	204,785	131,444	336,229	-	336,229	
5543 City of Lake Quivira	395,017	36,570	17,795	31,983	52,976	139,324	-	2,978	2,978	75,243	16,162	91,405	-	91,405	
240 City of Wakefield	113,788	10,534	5,126	9,213	10,814	35,687	-	10,075	10,075	21,674	6,638	28,312	-	28,312	
Total Kansas Police and Firemen Group	\$ 1,597,255,630	\$ 147,871,590	\$ 71,954,374	\$ 129,324,269	\$ 60,631,063	\$ 409,781,296	\$ -	\$ 60,631,063	\$ 60,631,063	\$ 304,245,633	\$ -	\$ 304,245,633	\$ 1,809,673	\$ 306,055,306	
Judges Group:															
Employer - State of Kansas															
Total Judges Group	\$ 41,496,377	\$ 3,338,752	\$ 4,401,011	\$ 5,825,218	\$ -	\$ 13,564,981	\$ 2,562,456	\$ -	\$ 2,562,456	\$ 10,674,173	\$ -	\$ 10,674,173	\$ -	\$ 10,674,173	
Total Pension Plan	\$ 10,693,000,939	\$ 577,635,531	\$ 672,342,127	\$ 1,126,188,360	\$ 400,189,964	\$ 2,776,355,982	\$ 2,857,922	\$ 400,189,964	\$ 403,047,886	\$ 1,808,392,683	\$ -	\$ 1,808,392,683	\$ 2,039,622	\$ 1,810,432,305	

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

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

As of and for the year ended June 30, 2023

(1) Plan Description

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

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

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

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

Benefits

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

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

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

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

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

As of and for the year ended June 30, 2023

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

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

Contributions

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

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

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

	<u>Actuarial employer rate</u>	<u>Statutory employer capped rate</u>
State employees (1)	10.08%	13.11%
School employees (1)	13.88	13.11
Local government employees	8.43	8.43
Police and Firemen	22.86	22.86
Judges	17.77	17.77

- (1) The State/School subgroups are combined into one group for purposes of determining a contribution rate. Rates shown for KPERS State, School and Judges represent the rates for fiscal year ending June 30. KPERS Local and Police and Firemen rates are calendar year. Member contribution rates as a percentage of eligible compensation in fiscal year 2023 are 6.00% for Public Employees, 7.15% for Police and Firemen, and 6.00% or 2.00% for Judges.

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

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

As of and for the year ended June 30, 2023

(2) Basis of Presentation

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

(3) Employer and Nonemployer Allocations

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

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

To facilitate the separate (sub) actuarial valuations, the System maintains separate accounts to identify additions, deductions, and fiduciary net position applicable to each group. The allocation percentages presented for each group in the schedule of employer and nonemployer allocations are applied to amounts presented in the schedules of pension amounts by employer and nonemployer. The allocation percentages for each group as of June 30, 2023, are based on the ratio of each employer's contributions to total employer and nonemployer contributions of the group for the fiscal year ended June 30, 2023. The contributions used exclude contributions made for prior service, excess benefits, and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences due to rounding.

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

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

As of and for the year ended June 30, 2023

A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal years ended June 30, 2023, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonemployer allocations	\$ 711,720,627	\$ 188,051,342	\$ 152,745,617	\$ 6,242,592	\$ 1,058,760,178
Adjustments:					
Transfers from State General Fund*	271,133,978	-	-	-	271,133,978
KPERS employer contributions	1,425,779	-	-	-	1,425,779
Employer misc. revenue	163,911	212,230	105,740	-	481,881
Prior service/excess benefits	66,607	163,342	1,809,673	-	2,039,622
Employer contributions - statement of changes in fiduciary net position	<u>\$ 984,510,902</u>	<u>\$ 188,426,914</u>	<u>\$ 154,661,030</u>	<u>\$ 6,242,592</u>	<u>\$1,333,841,438</u>

* 2023 School Employer Contributions include the receipt of \$271.1 million per SB 421 to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

(4) Collective Net Pension Liability

The components of the collective net pension liability of the participating employers by each group at June 30, 2023, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 24,582,564,252	\$ 17,626,220,240	\$ 6,956,344,012
Local	7,124,055,778	5,026,150,858	2,097,904,920
Police & Firemen	4,557,197,869	2,959,942,239	1,597,255,630
Judges	229,842,668	188,346,291	41,496,377
Total	<u>\$ 36,493,660,567</u>	<u>\$ 25,800,659,628</u>	<u>\$ 10,693,000,939</u>

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

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

As of and for the year ended June 30, 2023

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, 2023, the outstanding balance was \$1,667,032. These payments are due over various time periods up through December 31, 2032.

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of December 31, 2022, which was rolled forward to June 30, 2023, using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry age normal
Price Inflation	2.75 percent
Salary Increase	3.50 to 12.00 percent, including price inflation
Investment Rate of Return	7.00 percent compounded annually, net of investment expense, and including price inflation

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

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage. Best estimates of arithmetic real rates of return for each major asset class as of the most recent experience study, dated January 7, 2020, as provided by KPERS' investment consultant, are summarized in the following table:

Asset class	Long-term target allocation	Long-term expected real rate of return
U.S. Equities	23.50%	5.20%
Non-U.S. Equities	23.50	6.40
Private Equity	8.00	9.50
Private Real Estate	11.00	4.45
Yield Driven	8.00	4.70
Real Return	11.00	3.25
Fixed Income	11.00	1.55
Short-Term Investments	4.00	0.25
Total	<u>100.00%</u>	

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

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

As of and for the year ended June 30, 2023

Discount Rate

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

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

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

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

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

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

Additional legislation in the 2017 Session (S. Sub for H.B. 2002) provided for a reduction of \$194.0 million from the previously certified contribution rate of 13.21 percent in the State/School contributions for Fiscal Year 2019. Like the Fiscal Year 2017 reduction, it is to be paid back over a 20-year period, beginning in Fiscal Year 2020. Therefore, both reductions will be accounted for as receivables by the System.

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

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

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

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

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

As of and for the year ended June 30, 2023

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

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

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

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

The following presents the net pension liability of the Pension Plan as of June 30, 2023, calculated using the discount rate of 7.00 percent, as well as what the Pension Plan's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 percent) or 1 percentage point higher (8.00 percent) than the current rate:

	1.00% decrease (6.00%)	Current discount rate (7.00%)	1.00% increase (8.00%)
State/School	\$ 10,005,809,203	\$ 6,956,344,012	\$ 4,408,571,911
Local	3,008,171,712	2,097,904,920	1,339,557,796
Police & Firemen	2,153,910,082	1,597,255,630	1,132,496,013
Judges	63,672,415	41,496,377	22,387,191
Total	\$ 15,231,563,412	\$ 10,693,000,939	\$ 6,903,012,911

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

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

As of and for the year ended June 30, 2023

(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, 2023, are in the tables on the next page. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members at the beginning of the measurement period. Investment gains and losses are recognized over a fixed five-year period. Deferrals on the differences between expected and actual earnings on investments are netted as either a deferred outflow or inflow of resources.

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

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

As of and for the year ended June 30, 2023

Deferred Outflows of Resources	Year of deferral	Amortization period	June 30, 2022	Additions	Deductions	June 30, 2023
State/School:						
Differences between expected and actual experience:						
	2019	5.10 years	\$ 15,076,291	\$ -	\$ 13,705,717	\$ 1,370,574
	2020	5.12 years	31,678,859		14,942,857	16,736,002
	2021	5.18 years	6,284,370	-	1,976,217	4,308,153
	2022	5.15 years	105,339,660	-	25,383,051	79,956,609
	2023	5.03 years	-	186,793,518	37,135,888	149,657,630
Subtotal			<u>158,379,180</u>	<u>186,793,518</u>	<u>93,143,730</u>	<u>252,028,968</u>
Differences between expected and actual earnings on plan investments:						
	2019	5 years	39,927,074	-	39,927,074	-
	2020	5 years	330,503,264	-	165,251,631	165,251,633
	2021	5 years	(1,465,307,585)	-	(488,435,862)	(976,871,723)
	2022	5 years	1,696,647,574	-	424,161,893	1,272,485,681
	2023	5 years	-	15,739,819	3,147,964	12,591,855
Subtotal			<u>601,770,327</u>	<u>15,739,819</u>	<u>144,052,700</u>	<u>473,457,446</u>
Changes in assumptions:						
	2020	5.12 years	143,889,146	-	67,872,238	76,016,908
	2021	5.18 years	432,945,873	-	136,146,501	296,799,372
	2022	5.15 years	521,548,142	-	125,674,251	395,873,891
	2023	5.03 years	-	-	-	-
Subtotal			<u>1,098,383,161</u>	<u>-</u>	<u>329,692,990</u>	<u>768,690,171</u>
Total State/School			<u>\$ 1,858,532,668</u>	<u>\$ 202,533,337</u>	<u>\$ 566,889,420</u>	<u>\$ 1,494,176,585</u>
Local:						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 14,336,447	\$ -	\$ 6,762,475	\$ 7,573,972
	2021	5.18 years	19,982,352	-	6,283,758	13,698,594
	2022	5.15 years	40,877,243	-	9,849,938	31,027,305
	2023	5.03 years	-	152,393,211	30,296,861	122,096,350
Subtotal			<u>75,196,042</u>	<u>152,393,211</u>	<u>53,193,032</u>	<u>174,396,221</u>
Differences between expected and actual earnings on plan investments:						
	2019	5 years	12,193,150	-	12,193,150	-
	2020	5 years	100,751,831	-	50,375,915	50,375,916
	2021	5 years	(448,288,537)	-	(149,429,512)	(298,859,025)
	2022	5 years	503,631,438	-	125,907,859	377,723,579
	2023	5 years	-	(8,388,967)	(1,677,793)	(6,711,174)
Subtotal			<u>168,287,882</u>	<u>(8,388,967)</u>	<u>37,369,619</u>	<u>122,529,296</u>
Changes in assumptions:						
	2020	5.12 years	40,837,273	-	19,262,864	21,574,409
	2021	5.18 years	128,341,460	-	40,358,949	87,982,511
	2022	5.15 years	148,598,697	-	35,806,915	112,791,782
	2023	5.03 years	-	-	-	-
Subtotal			<u>317,777,430</u>	<u>-</u>	<u>95,428,728</u>	<u>222,348,702</u>
Total Local			<u>\$ 561,261,354</u>	<u>\$ 144,004,244</u>	<u>\$ 185,991,379</u>	<u>\$ 519,274,219</u>

(continued on next page)

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

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

As of and for the year ended June 30, 2023

(continued from previous page)

Deferred Outflows of Resources	Year of deferral	Amortization period	June 30, 2022	Additions	Deductions	June 30, 2023
Police & Firemen:						
Differences between expected and actual experience:						
	2018	5.23 years	\$ 1,448,791	\$ -	\$ 1,448,791	\$ -
	2019	5.10 years	4,710,654	-	4,282,415	428,239
	2020	5.12 years	462,141	-	217,992	244,149
	2021	5.18 years	43,469,942	-	13,669,793	29,800,149
	2022	5.15 years	11,110,925	-	2,677,331	8,433,594
	2023	5.03 years	-	136,004,034	27,038,575	108,965,459
Subtotal			<u>61,202,453</u>	<u>136,004,034</u>	<u>49,334,897</u>	<u>147,871,590</u>
Differences between expected and actual earnings on plan investments:						
	2019	5 years	7,313,110	-	7,313,110	-
	2020	5 years	59,860,420	-	29,930,209	29,930,211
	2021	5 years	(264,359,188)	-	(88,119,729)	(176,239,459)
	2022	5 years	296,167,841	-	74,041,960	222,125,881
	2023	5 years	-	(4,827,824)	(965,565)	(3,862,259)
Subtotal			<u>98,982,183</u>	<u>(4,827,824)</u>	<u>22,199,985</u>	<u>71,954,374</u>
Changes in assumptions:						
	2020	5.12 years	33,098,359	-	15,612,433	17,485,926
	2021	5.18 years	50,551,312	-	15,896,639	34,654,673
	2022	5.15 years	101,686,422	-	24,502,752	77,183,670
	2023	5.03 years	-	-	-	-
Subtotal			<u>185,336,093</u>	<u>-</u>	<u>56,011,824</u>	<u>129,324,269</u>
Total Police and Firemen			<u>\$ 345,520,729</u>	<u>\$ 131,176,210</u>	<u>\$ 127,546,706</u>	<u>\$ 349,150,233</u>
Judges:						
Differences between expected and actual experience:						
	2023	5.03 years	\$ -	\$ 4,167,227	\$ 828,475	\$ 3,338,752
Subtotal			<u>-</u>	<u>4,167,227</u>	<u>828,475</u>	<u>3,338,752</u>
Differences between expected and actual earnings on plan investments:						
	2019	5 years	506,603	-	506,603	-
	2020	5 years	4,077,055	-	2,038,527	2,038,528
	2021	5 years	(17,626,670)	-	(5,875,556)	(11,751,114)
	2022	5 years	19,425,642	-	4,856,410	14,569,232
	2023	5 years	-	(569,544)	(113,909)	(455,635)
Subtotal			<u>6,382,630</u>	<u>(569,544)</u>	<u>1,412,075</u>	<u>4,401,011</u>
Changes in assumptions:						
	2020	5.12 years	1,342,654	-	633,328	709,326
	2021	5.18 years	2,936,570	-	923,450	2,013,120
	2022	5.15 years	4,087,779	-	985,007	3,102,772
	2023	5.03 years	-	-	-	-
Subtotal			<u>8,367,003</u>	<u>-</u>	<u>2,541,785</u>	<u>5,825,218</u>
Total Judges			<u>\$ 14,749,633</u>	<u>\$ 3,597,683</u>	<u>\$ 4,782,335</u>	<u>\$ 13,564,981</u>
Total deferred outflows of resources			<u>\$ 2,780,064,384</u>	<u>\$ 481,311,474</u>	<u>\$ 885,209,840</u>	<u>\$ 2,376,166,018</u>

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

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

As of and for the year ended June 30, 2023

<u>Deferred Inflows of Resources</u>	<u>Year of deferral</u>	<u>Amortization period</u>	<u>June 30, 2022</u>	<u>Additions</u>	<u>Deductions</u>	<u>June 30, 2023</u>
State/School:						
Differences between expected and actual experience:						
	2018	5.23 years	\$ 3,104,290	\$ -	\$ 3,104,290	\$ -
Total State/School			<u>3,104,290</u>	<u>-</u>	<u>3,104,290</u>	<u>-</u>
Local:						
Differences between expected and actual experience:						
	2018	5.23 years	313,337	-	313,337	-
	2019	5.10 years	3,250,139	-	2,954,673	295,466
Total Local			<u>3,563,476</u>	<u>-</u>	<u>3,268,010</u>	<u>295,466</u>
Judges:						
Differences between expected and actual experience:						
	2018	5.23 years	104,377	-	104,377	-
	2019	5.10 years	265,285	-	241,169	24,116
	2020	5.12 years	907,719	-	428,169	479,550
	2021	5.18 years	285,521	-	89,787	195,734
	2022	5.15 years	2,454,502	-	591,446	1,863,056
	2023	5.03 years	-	-	-	-
Total Judges			<u>\$ 4,017,404</u>	<u>\$ -</u>	<u>\$ 1,454,948</u>	<u>\$ 2,562,456</u>
Total deferred inflows of resources			<u>\$ 10,685,170</u>	<u>\$ -</u>	<u>\$ 7,827,248</u>	<u>\$ 2,857,922</u>

The following table provides the combined deferred outflows/(inflows), as of June 30, 2023, 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:					
2024	\$ 514,627,205	\$ 173,502,764	\$ 114,930,631	\$ 3,142,215	\$ 806,202,815
2025	275,127,719	100,520,016	70,641,405	947,259	447,236,399
2026	640,365,138	208,579,473	132,617,012	6,114,599	987,676,222
2027	62,942,445	35,467,594	30,150,026	773,600	129,333,665
2028	1,114,078	908,906	811,159	24,852	2,858,995
Thereafter	-	-	-	-	-
Total	<u>\$ 1,494,176,585</u>	<u>\$ 518,978,753</u>	<u>\$ 349,150,233</u>	<u>\$ 11,002,525</u>	<u>\$ 2,373,308,096</u>

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

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

As of and for the year ended June 30, 2023

(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, 2023, are as follows:

	<u>State/School</u>	<u>Local</u>	<u>Police & Firemen</u>	<u>Judges</u>	<u>Total</u>
Service cost	\$ 448,819,016	\$ 151,009,281	\$ 104,285,753	\$ 6,844,453	\$ 710,958,503
Interest	1,616,559,204	460,035,768	289,177,985	14,844,659	2,380,617,616
Benefit term changes	-	-	26,651,499	-	26,651,499
Projected earnings on plan investments	(1,160,973,452)	(331,660,554)	(195,142,092)	(12,545,659)	(1,700,321,757)
Employee contributions	(327,429,538)	(129,615,975)	(49,189,731)	(1,983,071)	(508,218,315)
Expensed portion of difference between actual and expected experience in the total pension liability	37,135,888	30,296,861	27,038,575	828,475	95,299,799
Expensed portion of current-period assumption changes	-	-	-	-	-
Expensed portion of difference between projected and actual earnings on plan investments	3,147,964	(1,677,793)	(965,565)	(113,909)	390,697
Administrative expenses	16,353,908	4,855,898	2,855,565	187,285	24,252,656
Other changes	(484,650)	(504,528)	(1,940,052)	(881)	(2,930,111)
Recognition of beginning Deferred Outflows of Resources	1,015,041,430	306,801,823	189,593,425	9,943,325	1,521,380,003
Recognition of beginning Deferred Inflows of Resources	(491,540,152)	(152,697,522)	(88,119,729)	(7,330,504)	(739,687,907)
Total	<u>\$ 1,156,629,618</u>	<u>\$ 336,843,259</u>	<u>\$ 304,245,633</u>	<u>\$ 10,674,173</u>	<u>\$ 1,808,392,683</u>

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

Supplemental Schedule of Employer Special Funding Allocations (Unaudited)
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>Non Employer Contributions</u>	<u>Employer Proportionate Share</u>
4930 North Central Kansas Technical College	\$ 635,995	0.089360 %
4931 North West Kansas Technical College	348,842	0.049014
5045 Allen County Community College	783,803	0.110128
5046 Coffeyville Community College	865,981	0.121674
5047 Garden City Community College	1,759,839	0.247265
5048 Hutchinson Community College	3,397,247	0.477329
5049 Kansas City Kansas Community College	4,087,627	0.574330
5050 Neosho County Community College	1,207,397	0.169645
5107 Cowley County Community College	1,631,643	0.229253
5108 Barton County Community College	2,312,765	0.324954
5109 Butler County Community College	3,467,949	0.487263
5110 Colby Community College	782,302	0.109917
5111 Independence Community College	764,344	0.107394
5112 Labette Community College	779,864	0.109575
5113 Pratt Community College	838,632	0.117832
5177 Cloud County Community College	817,291	0.114833
5178 Dodge City Community College	1,421,944	0.199790
5179 Fort Scott Community College	951,116	0.133636
5180 Highland Community College	1,156,235	0.162456
5404 Seward County Community College	1,177,035	0.165379
5406 Johnson County Community College	12,078,651	1.697106
5596 NW Kansas Education Service Center	1,273,526	0.178936
5600 SC Kansas Special Education Coop	1,285,121	0.180565
5604 ANW Special Education Coop	1,028,665	0.144532
5608 Tri County Special Education Coop	1,277,559	0.179503
5609 Keystone Learning Services	1,711,102	0.240418
5612 SE Kansas Education Service Center	3,450,058	0.484749
5624 Reno County Education Coop	1,054,792	0.148203
5626 High Plains Educational Coop	1,096,410	0.154051
5634 SW Kansas Coop District 613	1,820,715	0.255819
5638 East Central Kansas Coop in Education	858,710	0.120653
5655 Brown Co Kansas Special Educ Coop	304,398	0.042769
5657 Doniphan County Education Coop	254,628	0.035776
5671 Marion County Special Education Coop	505,089	0.070967
5688 Sumner County Education Services	443,500	0.062314
5696 Kansas State H S Activities Assoc	227	0.000032
9034 Three Lakes Educational Cooperative	728,323	0.102333
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	316,538	0.044475
9047 SW Plains Regional Service Center	333,350	0.046837
9055 South Central Kansas Education Service	982,929	0.138106
9056 Smoky Hill Education Service Center	425,325	0.059760
9273 Nc Kansas Sp Ed Coop Interlocal 636	711,605	0.099984
9274 Southeast Kansas Interlocal 637	2,164,904	0.304179
9303 Wsu Campus of Applied Sciences and Technology	2,215,003	0.311218
9304 Manhattan Area Technical College	482,848	0.067842
9305 Flint Hills Technical College	521,751	0.073308
9395 Salina Area Technical College	472,620	0.066405
9487 Western Kansas Com College Virtual Ed Consortium	38,447	0.005402
9507 Butler Co Special Education Interlocal # 638	2,421,615	0.340248
Total Special Funding Situation	\$ 69,446,260	9.757517%

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

Supplemental Schedule of Special Funding Amounts by Employer (Unaudited)
As of and for the year ended June 30, 2023

<u>Employer</u>	<u>State proportionate share of net pension liability attributable to employer</u>	<u>Employer pension expense and related revenue</u>
4930 North Central Kansas Technical College	\$ 6,216,143	\$ 944,848
4931 North West Kansas Technical College	3,409,444	518,232
5045 Allen County Community College	7,660,558	1,164,397
5046 Coffeyville Community College	8,464,218	1,286,553
5047 Garden City Community College	17,200,621	2,614,478
5048 Hutchinson Community College	33,204,576	5,047,064
5049 Kansas City Kansas Community College	39,952,193	6,072,695
5050 Neosho County Community College	11,801,033	1,793,746
5107 Cowley County Community College	15,947,618	2,424,023
5108 Barton County Community College	22,604,959	3,435,932
5109 Butler County Community College	33,895,560	5,152,093
5110 Colby Community College	7,646,304	1,162,231
5111 Independence Community College	7,470,504	1,135,509
5112 Labette Community College	7,622,547	1,158,620
5113 Pratt Community College	8,196,784	1,245,903
5177 Cloud County Community College	7,988,402	1,214,229
5178 Dodge City Community College	13,897,743	2,112,444
5179 Fort Scott Community College	9,296,385	1,413,042
5180 Highland Community College	11,300,783	1,717,708
5404 Seward County Community College	11,504,413	1,748,660
5406 Johnson County Community College	118,056,491	17,944,473
5596 NW Kansas Education Service Center	12,447,219	1,891,965
5600 SC Kansas Special Education Coop	12,560,573	1,909,195
5604 ANW Special Education Coop	10,053,889	1,528,181
5608 Tri County Special Education Coop	12,486,588	1,897,949
5609 Keystone Learning Services	16,724,127	2,542,051
5612 SE Kansas Education Service Center	33,721,117	5,125,577
5624 Reno County Education Coop	10,309,784	1,567,077
5626 High Plains Educational Coop	10,716,365	1,628,877
5634 SW Kansas Coop District 613	17,795,899	2,704,960
5638 East Central Kansas Coop in Education	8,392,947	1,275,720
5655 Brown Co Kansas Special Educ Coop	2,975,033	452,202
5657 Doniphan County Education Coop	2,489,037	378,331
5671 Marion County Special Education Coop	4,936,668	750,369
5688 Sumner County Education Services	4,334,603	658,855
5696 Kansas State H S Activities Assoc	2,036	310
9034 Three Lakes Educational Cooperative	7,118,903	1,082,066
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	3,093,817	470,257
9047 SW Plains Regional Service Center	3,258,079	495,225
9055 South Central Kansas Education Service	9,607,260	1,460,294
9056 Smoky Hill Education Service Center	4,157,445	631,928
9273 Nc Kansas Sp Ed Coop Interlocal 636	6,955,320	1,057,202
9274 Southeast Kansas Interlocal 637	21,159,865	3,216,279
9303 Wsu Campus of Applied Sciences and Technology	21,649,256	3,290,666
9304 Manhattan Area Technical College	4,719,463	717,354
9305 Flint Hills Technical College	5,099,572	775,130
9395 Salina Area Technical College	4,619,684	702,188
9487 Western Kansas Com College Virtual Ed Consortium	376,037	57,157
9507 Butler Co Special Education Interlocal # 638	23,668,586	3,597,602
Total Special Funding Situation	\$ 678,766,450	\$ 103,171,848

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
State/School Group:		
Special Funding Situation Subtotal	\$ 139,121	\$ 26,455,944
Employer - State of Kansas		
S175 Kansas Housing Resource Corporation	\$ 1,527	\$ 290,436
S176 Kansas Development Finance Authority	236	44,841
S246 Fort Hays State University	1,282	243,755
S276 Dept of Transportation	28,160	5,355,111
S367 Kansas State University	10,057	1,912,518
S379 Emporia State University	1,129	214,664
S385 Pittsburg State University	1,889	359,132
S450 Kansas Lottery	1,254	238,540
S561 Kansas Board of Regents	158	30,032
S682 Staff Benefits University of Kansas	6,526	1,241,106
S683 University of Kansas Medical Center	4,046	769,489
S715 Wichita State University	2,689	511,264
Other state agencies (less KPERS)	234,008	44,500,174
State Subtotal	\$ 292,961	\$ 55,711,062
Employers - Others		
4930 North Central Kansas Technical College	\$ 43	\$ 4,200
4931 North West Kansas Technical College	8	1,435
5045 Allen County Community College	-	-
5046 Coffeyville Community College	10	-
5047 Garden City Community College	25	4,842
5048 Hutchinson Community College	160	30,336
5049 Kansas City Kansas Community College	2,002	66,146
5050 Neosho County Community College	49	4,741
5107 Cowley County Community College	19	3,620
5108 Barton County Community College	71	13,450
5109 Butler County Community College	107	20,388
5110 Colby Community College	29	5,603
5111 Independence Community College	134	-
5112 Labette Community College	9	1,749
5113 Pratt Community College	54	8,773
5177 Cloud County Community College	108	20,452
5178 Dodge City Community College	225	12,976
5179 Fort Scott Community College	84	10,766
5180 Highland Community College	8	1,486
5404 Seward County Community College	27	5,107
5406 Johnson County Community College	25,032	40,977
5596 NW Kansas Education Service Center	145	22,174
5600 SC Kansas Special Education Coop	4,237	34,685
5604 ANW Special Education Coop	59	10,052
5608 Tri County Special Education Coop	6	1,049
5609 Keystone Learning Services	105	5,248
5612 SE Kansas Education Service Center	169	32,043
5624 Reno County Education Coop	88	9,569
5626 High Plains Educational Coop	991	3,766

(1) 2023 School Employer Contributions include the receipt of \$271.1M per SB 421 to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5634 SW Kansas Coop District 613	\$ 125	\$ 23,838
5638 East Central Kansas Coop in Education	38	7,298
5655 Brown Co Kansas Special Educ Coop	-	-
5657 Doniphan County Education Coop	8	1,574
5671 Marion County Special Education Coop	99	11,239
5688 Sumner County Education Services	27	5,196
9034 Three Lakes Educational Cooperative	792	104,237
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	147	27,886
9047 SW Plains Regional Service Center	1	285
9055 South Central Kansas Education Service	24	2,722
9056 Smoky Hill Education Service Center	186	35,362
9273 NC Kansas Sp Ed Coop Interlocal 636	28	5,416
9274 Southeast Kansas Interlocal 637	31	2,115
9303 Wsu Campus of Applied Sciences and Technology	100	19,283
9304 Manhattan Area Technical College	32	3,884
9305 Flint Hills Technical College	-	-
9395 Salina Area Technical College	56	10,671
9487 Western Kansas Com College Virtual Ed Consortium	39	-
9507 Butler Co Special Education Interlocal # 638	11	2,085
4828 USD 202 Turner	1,166	32,101
4829 USD 203 Piper	9,597	1,544,293
4871 USD 205 Bluestem	4,501	856,000
4882 USD 204 Bonner Springs	1,073	201,365
4912 USD 206 Remington-Whitewater	5,671	1,074,035
4977 USD 209 Moscow	974	185,143
4978 USD 233 Olathe	418	77,524
4979 USD 242 Weskan	68,672	11,314,926
4980 USD 250 Pittsburg	206	39,231
4981 USD 253 Emporia	6,406	1,038,016
4982 USD 259 Wichita	9,979	1,877,325
4983 USD 260 Derby	111,137	20,789,178
4984 USD 262 Valley Center	20,393	2,569,852
4985 USD 265 Goddard	6,612	1,257,096
4986 USD 266 Maize	13,565	2,579,554
4987 USD 268 Cheney	17,613	3,349,291
4988 USD 290 Ottawa	1,474	270,436
4990 USD 314 Brewster	10,424	966,056
4991 USD 348 Baldwin City	335	63,770
4992 USD 349 Stafford	2,351	390,486
4993 USD 352 Goodland	653	124,083
4994 USD 359 Argonia Public Schools	3,597	302,716
4995 USD 363 Holcomb	398	75,607
4996 USD 371 Montezuma	1,894	360,190
4997 USD 373 Newton	512	95,126
4998 USD 376 Sterling	7,400	1,407,294
4999 USD 383 Manhattan-Ogden	873	166,043
5000 USD 385 Andover	16,255	2,861,772
5001 USD 386 Madison-Virgil	13,815	1,721,883
5002 USD 390 Hamilton	531	100,889
5004 USD 394 Rose Hill	234	40,444

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5005 USD 396 Douglass Public Schools	\$ 2,819	\$ 536,092
5006 USD 398 Peabody-Burns	1,240	235,793
5007 USD 399 Paradise	478	87,938
5008 USD 404 Riverton	297	56,566
5010 USD 409 Atchison Public Schools	1,460	269,066
5011 USD 420 Osage City	3,469	627,244
5012 USD 421 Lyndon	1,227	233,426
5013 USD 443 Dodge City	803	152,767
5014 USD 446 Independence	15,769	2,917,519
5015 USD 448 Inman	3,394	631,859
5016 USD 449 Easton	845	160,628
5017 USD 453 Leavenworth	1,201	233,279
5018 USD 456 Marais Des Cygnes Valley	7,319	1,391,809
5019 USD 470 Arkansas City	538	102,266
5020 USD 475 Geary Co	10,204	1,138,153
5021 USD 477 Ingalls	15,594	2,965,364
5022 USD 480 Liberal	560	106,460
5024 USD 215 Lakin	12,318	1,942,784
5025 USD 234 Fort Scott	1,225	233,033
5026 USD 251 North Lyon	4,021	764,578
5027 USD 261 Haysville	802	152,454
5028 USD 267 Renwick	12,744	2,285,586
5029 USD 288 Central Heights	2,608	495,867
5031 USD 305 Salina	978	186,066
5032 USD 361 Chaparral Schools	19,459	3,700,610
5033 USD 378 Riley Co	1,743	331,503
5034 USD 403 Otis-Bison	1,230	216,864
5035 USD 413 Chanute	483	91,759
5036 USD 415 Hiawatha	3,120	593,379
5037 USD 418 McPherson	1,730	319,395
5038 USD 422 Kiowa County	5,829	1,108,449
5039 USD 439 Sedgwick Public Schools	733	139,358
5040 USD 445 Coffeyville	881	159,847
5041 USD 457 Garden City	2,985	564,959
5042 USD 458 Basehor-Linwood	81,547	2,841,011
5043 USD 465 Winfield	5,452	1,009,201
5056 USD 223 Barnes	7,268	1,298,883
5057 USD 258 Humboldt	725	137,837
5058 USD 273 Beloit	1,340	254,743
5059 USD 284 Chase County	2,615	497,377
5060 USD 285 Cedar Vale	807	153,395
5061 USD 286 Chautauqua County	373	70,992
5062 USD 287 West Franklin	777	147,820
5063 USD 327 Ellsworth	1,258	239,220
5064 USD 338 Valley Falls	1,070	203,418
5065 USD 342 McLouth	716	136,197
5066 USD 380 Vermillion	859	163,292
5067 USD 389 Eureka	1,021	194,189
5068 USD 417 Council Grove	1,573	299,043
5069 USD 440 Halstead	1,552	284,150

(1) 2023 School Employer Contributions include the receipt of \$271.1M per SB 421 to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5070 USD 464 Tonganoxie	\$ 1,395	\$ 264,085
5072 USD 482 Dighton	3,281	624,007
5073 USD 487 Herington	447	84,972
5076 USD 217 Rolla	886	168,515
5077 USD 218 Elkhart	361	68,646
5078 USD 226 Meade	907	172,534
5079 USD 235 Uniontown	1,411	153,711
5080 USD 252 Southern Lyon County	941	178,901
5081 USD 254 Barber County North	1,301	247,355
5082 USD 269 Palco	970	184,552
5083 USD 270 Plainville	631	42,943
5087 USD 281-Graham County	753	143,273
5088 USD 289 Wellsville	726	138,014
5089 USD 298 Lincoln	1,338	254,488
5090 USD 303 Ness City	576	109,531
5092 USD 321 Kaw Valley	551	104,814
5093 USD 322 Onaga-Havensville-Wheaton	2,602	493,316
5095 USD 329 Mill Creek Valley	548	104,283
5096 USD 346 Jayhawk	906	172,221
5098 USD 360 Caldwell	1,239	229,037
5099 USD 365 Garnett	577	109,820
5100 USD 367 Osawatomie	1,877	352,082
5101 USD 372 Silver Lake	2,157	387,791
5102 USD 379 Clay Center	1,450	274,323
5103 USD 382 Pratt	3,134	595,005
5104 USD 419 Canton-Galva	1,875	356,467
5105 USD 459 Bucklin	599	113,994
5106 USD 483 Kismet-Plains	881	102,452
5116 USD 210 Hugoton	1,474	280,256
5117 USD 212 Northern Valley	2,130	380,607
5118 USD 214 Ulysses	334	63,497
5119 USD 219 Minneola	2,736	520,333
5120 USD 231 Gardner Edgerton	625	117,753
5122 USD 255 South Barber County	12,588	2,370,512
5123 USD 256 Marmaton Valley	511	97,089
5125 USD 320 Wamego	523	99,376
5127 USD 332 Cunningham	3,752	694,861
5128 USD 335 North Jackson	477	87,260
5129 USD 337 Royal Valley	729	138,648
5130 USD 343 Perry	1,732	324,739
5131 USD 364 Marysville	1,403	265,506
5132 USD 368 Paola	1,649	313,390
5133 USD 381 Spearville-Windhorst	6,357	1,208,976
5134 USD 393 Solomon	628	118,661
5135 USD 402 Augusta	1,889	128,237
5137 USD 432 Victoria	5,340	589,951
5138 USD 454 Burlingame Public Schools	790	90,843
5140 USD 463 Udall	560	97,529
5141 USD 467 Wichita County Schools	735	134,355
5142 USD 474 Haviland	780	148,411

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5143 USD 211 Norton	\$ 348	\$ 39,353
5144 USD 216 Deerfield	1,196	221,400
5145 USD 227 Jetmore	793	103,395
5147 USD 232 De Soto	644	103,417
5148 USD 239 North Ottawa County	13,688	2,603,017
5149 USD 244 Burlington	1,200	228,182
5150 USD 257 Iola	3,332	451,427
5151 USD 274 Oakley	2,433	399,004
5152 USD 282 West Elk	803	152,784
5153 USD 283 Elk Valley	7,334	281,687
5154 USD 299 Sylvan Grove	277	52,593
5155 USD 311 Pretty Prairie	466	88,647
5156 USD 315 Colby	573	108,988
5157 USD 326 Logan	1,598	301,879
5158 USD 331 Kingman-Norwich	301	57,312
5159 USD 333 Concordia	1,700	323,194
5160 USD 347 Kinsley-Offerle	2,774	527,338
5161 USD 356 Conway Springs	696	130,494
5162 USD 377 Atchison Co Community	843	160,222
5163 USD 395 LaCrosse	890	165,201
5164 USD 412 Hoxie Community Schools	756	143,731
5166 USD 429 Troy	806	153,200
5167 USD 430 South Brown County	590	98,752
5168 USD 431 Hoisington	1,201	228,334
5171 USD 444 Little River	1,373	261,120
5172 USD 447 Cherryvale	569	108,299
5173 USD 452 Stanton Co	1,520	287,893
5174 USD 460 Hesston	725	137,899
5175 USD 462 Central	2,171	255,563
5176 USD 469 Lansing	613	116,618
5185 USD 229 Blue Valley	5,925	951,129
5186 USD 237 Smith Center	44,026	8,372,055
5187 USD 240 Twin Valley	804	152,897
5188 USD 271 Stockton	1,075	204,409
5189 USD 291 Grinnell	629	119,563
5190 USD 297 St Francis Schools	235	43,219
5191 USD 309 Nickerson	575	107,581
5192 USD 310 Fairfield	18,655	393,407
5193 USD 313 Buhler	670	125,079
5195 USD 323 Rock Creek	3,357	638,435
5196 USD 341 Oskaloosa	1,960	371,556
5197 USD 351 Macksville	1,243	225,065
5198 USD 353 Wellington	988	112,177
5199 USD 355 Ellinwood	2,957	562,367
5200 USD 362 Prairie View	905	169,042
5201 USD 369 Burrton	2,130	405,031
5202 USD 392 Osborne County	571	80,976
5203 USD 400 Smoky Valley	612	109,801
5204 USD 405 Lyons	1,591	302,477
5205 USD 408 Marion	2,289	435,223

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5206 USD 410 Durham Hillsboro Lehigh	\$ 1,074	\$ 204,267
5207 USD 416 Louisburg	1,062	201,884
5208 USD 423 Moundridge	2,301	437,551
5210 USD 428 Great Bend	747	141,989
5212 USD 434 Santa Fe Trail	7,450	1,416,771
5213 USD 436 Caney Valley	1,864	354,508
5214 USD 450 Shawnee Heights	1,600	280,051
5215 USD 466 Scott Co	7,303	1,376,244
5216 USD 473 Chapman	2,298	307,461
5217 USD 476 Copeland	1,972	375,007
5218 USD 481 Rural Vista	251	47,647
5219 USD 241 Wallace County Schools	649	121,243
5220 USD 243 Lebo-Waverly	450	83,552
5222 USD 307 Ell-Saline	2,987	168,528
5223 USD 339 Jefferson County North	764	145,226
5226 USD 272 Waconda	859	163,396
5227 USD 275 Triplains	552	105,036
5228 USD 292 Wheatland	201	38,232
5229 USD 294 Oberlin	431	77,690
5230 USD 312 Haven	743	136,484
5231 USD 336 Holton	1,474	280,344
5233 USD 437 Auburn-Washburn	3,200	554,971
5235 USD 479 Crest	12,593	2,394,765
5236 USD 330 Mission Valley	478	90,865
5237 USD 334 Southern Cloud County	1,159	220,458
5238 USD 387 Altoona-Midway	499	93,209
5239 USD 401 Chase Raymond	403	76,713
5240 USD 494 Syracuse	343	65,200
5241 USD 300 Comanche County	1,007	183,216
5250 USD 306 SE of Saline	542	102,978
5251 USD 384 Blue Valley	1,443	238,449
5267 USD 397 Centre	731	87,298
5268 USD 220 Ashland	568	108,105
5270 USD 224 Clifton-Clyde	1,622	81,315
5271 USD 225 Fowler	717	136,352
5272 USD 230 Spring Hill	167	31,740
5274 USD 249 Frontenac	8,034	1,527,846
5275 USD 263 Mulvane	1,683	320,074
5276 USD 264 Clearwater	3,949	751,016
5278 USD 293 Quinter	1,809	344,083
5280 USD 308 Hutchinson	1,428	121,407
5281 USD 316 Golden Plains	10,008	1,903,091
5283 USD 325 Phillipsburg	507	96,403
5284 USD 340 Jefferson West	982	186,837
5285 USD 344 Pleasanton	1,496	284,452
5286 USD 350 St John-Hudson	773	144,212
5287 USD 357 Belle Plaine	726	131,301
5288 USD 358 Oxford	1,159	218,525
5289 USD 366 Woodson	735	137,376
5291 USD 374 Sublette	824	156,638

(1) 2023 School Employer Contributions include the receipt of \$271.1M per SB 421 to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
5292 USD 375 Circle	\$ 1,216	\$ 204,742
5293 USD 388 Ellis	3,234	615,007
5294 USD 407 Russell County	731	138,948
5295 USD 411 Goessel	1,779	337,241
5296 USD 435 Abilene	588	110,563
5297 USD 461 Neodesha	2,330	440,197
5298 USD 468 Healy	1,485	278,702
5299 USD 471 Dexter	145	27,502
5300 USD 484 Fredonia	484	92,091
5302 USD 489 Hays	1,248	237,245
5303 USD 490 El Dorado	8,403	1,526,032
5304 USD 491 Eudora	3,146	598,321
5305 USD 492 Flinthills	2,865	543,487
5306 USD 495 Fort Larned	635	115,723
5307 USD 496 Pawnee Heights	2,254	428,723
5308 USD 497 Lawrence	375	71,222
5309 USD 499 Galena	19,571	3,721,704
5310 USD 502 Lewis	1,538	292,560
5312 USD 345 Seaman	246	46,778
5313 USD 438 Skyline	8,921	1,509,032
5314 USD 501 Topeka Public Schools	683	129,848
5316 USD 208 Trego County	34,051	6,472,713
5317 USD 246 Arma	809	153,775
5318 USD 247 Cherokee	1,022	194,410
5319 USD 248 Girard	1,107	204,649
5320 USD 426 Pike Valley	1,685	317,605
5321 USD 498 Valley Heights	451	85,692
5322 USD 504 Oswego	813	154,535
5324 USD 500 Kansas City	927	176,252
5329 USD 245 Leroy-Gridley	100,587	10,581,052
5330 USD 493 Columbus	400	75,508
5331 USD 503 Parsons	1,774	337,279
5332 USD 506 Labette County	2,560	480,000
5333 USD 505 Chetopa	2,788	481,110
5337 USD 207 Fort Leavenworth	813	154,592
5366 USD 508 Baxter Springs	5,162	650,234
5367 USD 507 Satanta	1,785	338,448
5368 USD 101 Erie-St Paul	676	128,464
5405 USD 511 Attica	904	171,884
5409 USD 200 Greeley Co	728	64,301
5410 USD 509 South Haven	484	92,004
5430 USD 512 Shawnee Mission	447	84,942
5436 USD 102 Cimarron-Ensign	44,119	8,469,836
5590 USD 103 Cheylin	1,248	237,386
5696 Kansas State H S Activities Assoc	322	61,190
9291 USD 105 Rawlins County	779	145,371
9302 USD 106 Western Plains	428	76,334
9332 USD 107 Rock Hills	653	124,010
9333 USD 108 Washington County	773	147,004
9335 USD 109 Republic County	979	186,186

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

Supplemental Schedule of Nonemployer Contributions for State School Group (Unaudited)
As of and for the year ended June 30, 2023

Employer	Unallocated Employer Contributions	Transfers from State General Fund (1)
9389 USD 110 Thunder Ridge	\$ 483	\$ 91,838
9410 USD 111 Doniphan West	1,103	141,857
9444 USD 114 Riverside	1,126	214,060
9445 USD 112 Central Plains	1,015	193,061
9446 USD 113 Prairie Hills	2,181	361,187
9461 USD 115 Nemaha Central Schools	1,537	292,238
Other Employers Subtotal	\$ 1,224,221	\$ 188,966,972
Special Funding Situation - State of Kansas Subtotal	\$ 139,121	\$ 26,455,944
State Subtotal	\$ 292,961	\$ 55,711,062
Total State/School	\$ 1,656,303	\$ 271,133,978

(1) 2023 School Employer Contributions include the receipt of \$271.1M per SB 421 to be applied to the Unfunded Actuarial Liability of Participating School Employers under K.S.A. 74-4931.

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
State/School Group									
Special Funding Situation - Subtotal	\$ 976,318,534	\$ 678,766,450	\$ 430,167,154	\$ 40,158,990	\$ 18,178,826	\$ 55,185,070	\$ 6,361,613	\$ 153,752	\$ -
Nonspecial Funding Situation									
Employer - State of Kansas									
S175 Kansas Housing Resource Corporation	\$ 10,718,123	\$ 7,451,566	\$ 4,722,418	\$ 1,258,259	\$ 946,434	\$ 1,200,611	\$ 2,383	\$ (3,679)	\$ -
S176 Kansas Development Finance Authority	1,654,761	1,150,440	729,090	65,219	53,783	112,449	16,077	355	-
S246 Fort Hays State University	8,995,423	6,253,892	3,963,394	(120,155)	(220,784)	234,158	(158,155)	(4,902)	-
S276 Dept of Transportation	197,622,636	137,393,290	87,072,778	9,855,281	5,063,974	12,071,528	1,892,785	48,214	-
S367 Kansas State University	70,578,677	49,068,451	31,097,052	424,685	(537,267)	2,975,648	19,152	39	-
S379 Emporia State University	7,921,799	5,507,477	3,490,355	(312,823)	(343,139)	23,891	(98,949)	(1,878)	-
S385 Pittsburg State University	13,253,195	9,214,025	5,839,374	127,990	(110,636)	414,141	(109,194)	(3,064)	-
S450 Kansas Lottery	8,803,011	6,120,122	3,878,617	386,308	158,372	483,387	47,423	1,115	-
S561 Kansas Board of Regents	1,108,343	770,554	488,338	80,180	59,347	92,873	32,556	920	-
S682 Staff Benefits University of Kansas	45,801,191	31,842,386	20,180,062	34,796	(483,266)	1,733,257	106,330	4,472	-
S683 University of Kansas Medical Center	28,396,887	19,742,383	12,511,703	1,709,606	1,012,367	2,148,109	480,615	11,951	-
S715 Wichita State University	18,867,454	13,117,230	8,313,024	(77,725)	(203,942)	778,980	26,583	821	-
Other state agencies (less KPERS)	1,642,214,534	1,141,717,675	723,561,759	98,302,740	50,967,759	108,653,888	19,170,389	477,423	-
State Subtotal	\$ 2,055,936,034	\$ 1,429,349,491	\$ 905,847,964	\$ 111,734,361	\$ 56,363,002	\$ 130,922,920	\$ 21,427,995	\$ 531,787	\$ -

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
Employers - Other									
4930 North Central Kansas Technical College	\$ 154,990	\$ 107,754	\$ 68,289	\$ 13,811	\$ 8,933	\$ 14,206	\$ 1,058	\$ (1)	\$ -
4931 North West Kansas Technical College	52,931	36,799	23,321	3,556	(306)	3,046	469	10	-
5045 Allen County Community College	-	-	-	(9,324)	(9,396)	(6,158)	(819)	-	-
5046 Coffeyville Community College	-	-	-	3,445	3,229	3,400	(20,944)	(757)	-
5047 Garden City Community College	178,704	124,240	78,737	20,899	8,955	21,192	5,996	133	-
5048 Hutchinson Community College	1,119,550	778,345	493,275	63,411	44,350	87,506	34,967	1,024	-
5049 Kansas City Kansas Community College	2,441,017	1,697,070	1,075,515	189,718	85,150	241,486	116,863	3,314	-
5050 Neosho County Community College	175,002	121,666	77,106	17,722	3,960	(207)	1,640	108	-
5107 Cowley County Community College	133,578	92,867	58,854	(12,035)	(14,295)	(9,849)	(28,356)	(919)	-
5108 Barton County Community College	496,388	345,104	218,709	58,329	36,437	50,941	15,996	413	-
5109 Butler County Community College	752,337	523,048	331,481	31,840	32,949	54,446	33,272	1,067	-
5110 Colby Community College	206,820	143,788	91,125	7,305	6,714	2,193	(15,771)	(508)	-
5111 Independence Community College	-	-	-	5,556	(44,561)	(110,557)	(32,241)	(484)	-
5112 Labette Community College	64,537	44,868	28,435	(2,345)	(792)	9,261	5,250	141	-
5113 Pratt Community College	323,788	225,107	142,661	37,025	27,389	30,129	(1,703)	(137)	-
5177 Cloud County Community College	754,738	524,717	332,539	85,737	54,689	80,677	33,798	939	-
5178 Dodge City Community College	478,878	332,931	210,994	26,159	19,238	53,897	(64,446)	(2,470)	-
5179 Fort Scott Community College	397,331	276,236	175,064	23,245	26,225	50,604	(49,963)	(1,948)	-
5180 Highland Community College	54,832	38,121	24,159	(5,717)	1,316	4,367	1,207	34	-
5404 Seward County Community College	188,509	131,058	83,057	16,289	16,200	15,625	1,868	35	-
5406 Johnson County Community College	1,512,178	1,051,312	666,267	106,779	147,198	205,796	116,701	3,383	-
5596 NW Kansas Education Service Center	818,275	568,890	360,533	(16,466)	(24,546)	31,427	(729)	(35)	-
5600 SC Kansas Special Education Coop	1,280,043	889,925	563,989	53,615	62,370	122,333	62,960	1,855	-
5604 ANW Special Education Coop	371,015	257,941	163,470	(48,783)	(34,662)	(14,189)	(708)	129	-
5608 Tri County Special Education Coop	38,722	26,921	17,061	(22,172)	(42,705)	(4,438)	3,967	126	-
5609 Keystone Learning Services	193,712	134,675	85,350	(83,224)	(91,576)	(42,116)	(12,004)	(205)	-
5612 SE Kansas Education Service Center	1,182,487	822,101	521,005	13,894	3,993	71,012	21,940	643	-
5624 Reno County Education Coop	353,105	245,489	155,579	(11,318)	(4,018)	35,834	11,024	250	-
5626 High Plains Educational Coop	138,981	96,624	61,235	(61,681)	(32,347)	(771)	(9,443)	(325)	-
5634 SW Kansas Coop District 613	879,711	611,602	387,602	20,799	(46,148)	(30,676)	(34,503)	(841)	-
5638 East Central Kansas Coop in Education	269,356	187,265	118,679	(22,366)	(16,920)	7,813	6,309	227	-
5655 Brown Co Kansas Special Educ Coop	-	-	-	132	132	(3,102)	(570)	-	-
5657 Doniphan County Education Coop	58,034	40,347	25,570	6,857	6,230	7,671	1,532	25	-
5671 Marion County Special Education Coop	414,741	288,340	182,735	19,635	19,488	33,778	10,717	297	-
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	(242,084)	(225,896)	(258,802)	(39,968)	-	-
5688 Sumner County Education Services	191,711	133,284	84,468	22,390	19,310	22,677	6,674	164	-
9034 Three Lakes Educational Cooperative	1,029,097	715,460	453,422	83,939	35,007	41,962	(26,296)	(885)	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	10,506	7,304	4,629	(20,454)	(17,733)	(9,409)	(7,119)	(207)	-
9047 SW Plains Regional Service Center	100,458	69,842	44,262	(30,267)	(20,358)	(9,856)	(4,456)	(87)	-
9055 South Central Kansas Education Service	1,304,958	907,246	574,966	122,757	78,185	107,082	29,530	793	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9056 Smoky Hill Education Service Center	\$ 199,916	\$ 138,988	\$ 88,083	\$ 34,931	\$ 19,688	\$ (4,023)	\$ (770)	\$ 72	\$ -
9273 Nc Kansas Sp Ed Coop Interlocal 636	78,045	54,259	34,387	9,097	7,523	9,297	3,490	93	-
9274 Southeast Kansas Interlocal 637	711,613	494,735	313,538	47,884	36,442	65,766	25,839	725	-
9303 Wsu Campus of Applied Sciences and Technology	143,383	99,684	63,175	20,041	15,872	10,150	(1,710)	(69)	-
9304 Manhattan Area Technical College	-	-	-	(114)	-	-	-	-	-
9305 Flint Hills Technical College	393,829	273,802	173,521	29,238	13,055	31,671	4,901	91	-
9395 Salina Area Technical College	-	-	-	(6,327)	(759)	-	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	76,945	53,494	33,902	(12,085)	(10,180)	9,437	8,571	254	-
9507 Butler Co Special Education Interlocal # 638	1,184,588	823,562	521,931	94,111	67,038	79,848	2,207	(40)	-
4828 USD 202 Turner	56,989,887	39,621,109	25,109,815	3,584,424	1,397,505	3,346,727	350,997	7,684	-
4829 USD 203 Piper	31,589,440	21,961,943	13,918,346	2,425,833	1,449,954	2,451,089	335,947	6,229	-
4871 USD 205 Bluestem	7,431,114	5,166,338	3,274,158	420,933	244,844	496,615	85,991	2,126	-
4882 USD 204 Bonner Springs	39,635,712	27,555,957	17,463,544	2,099,020	1,127,988	2,424,771	181,536	2,785	-
4912 USD 206 Remington0Whitewater	6,832,467	4,750,140	3,010,393	312,711	130,880	375,760	509	(412)	-
4977 USD 209 Moscow	2,860,961	1,989,027	1,260,543	83,063	40,785	156,025	(3,203)	(293)	-
4978 USD 233 Olathe	417,561,029	290,301,174	183,977,906	19,393,441	7,719,852	21,362,226	(3,843,490)	(151,856)	-
4979 USD 242 Weskan	1,447,741	1,006,513	637,876	59,039	13,795	77,983	(3,493)	(223)	-
4980 USD 250 Pittsburg	38,306,440	26,631,807	16,877,865	2,278,083	1,327,332	2,655,024	326,774	6,295	-
4981 USD 253 Emporia	69,280,023	48,165,587	30,524,864	2,817,306	1,069,557	3,619,881	(1,343)	(3,438)	-
4982 USD 259 Wichita	767,194,620	533,377,121	338,026,899	41,353,677	23,482,448	53,931,128	4,272,065	37,442	-
4983 USD 260 Derby	94,836,661	65,933,342	41,785,150	5,016,811	2,753,623	6,134,165	376,710	2,548	-
4984 USD 262 Valley Center	46,391,334	32,252,672	20,440,079	4,255,520	2,974,485	4,446,668	673,645	11,048	-
4985 USD 265 Goddard	95,194,768	66,182,309	41,942,933	8,654,004	6,169,157	9,190,439	1,688,283	33,135	-
4986 USD 266 Maize	123,600,761	85,931,022	54,458,648	12,385,201	9,327,708	13,151,167	2,755,352	56,604	-
4987 USD 268 Cheney	9,980,094	6,938,466	4,397,242	562,292	311,962	656,390	47,894	512	-
4988 USD 290 Ottawa	35,650,898	24,785,593	15,707,830	1,825,633	941,352	2,217,904	188,985	3,086	-
4990 USD 314 Brewster	2,353,366	1,636,132	1,036,896	144,410	75,200	160,138	16,672	279	-
4991 USD 348 Baldwin City	14,410,366	10,018,527	6,349,225	580,045	237,384	785,375	(3,272)	(1,008)	-
4992 USD 349 Stafford	4,579,059	3,183,501	2,017,539	336,061	213,307	357,994	28,241	170	-
4993 USD 352 Goodland	11,171,286	7,766,619	4,922,082	471,524	194,405	636,862	(16,968)	(1,462)	-
4994 USD 359 Argonia Public Schools	2,790,220	1,939,846	1,229,374	153,379	70,925	176,704	11,703	105	-
4995 USD 363 Holcomb	13,292,317	9,241,225	5,856,611	830,285	534,079	978,486	156,068	3,412	-
4996 USD 371 Montezuma	3,510,538	2,440,633	1,546,747	162,550	66,900	198,836	23,510	570	-
4997 USD 373 Newton	51,934,152	36,106,208	22,882,252	2,439,335	1,114,101	3,090,696	216,309	3,006	-
4998 USD 376 Sterling	6,127,558	4,260,065	2,699,809	241,928	113,214	344,265	(6,225)	(653)	-
4999 USD 383 Manhattan00gden	105,609,615	73,423,028	46,531,727	6,679,226	3,354,263	7,365,194	437,961	256	-
5000 USD 385 Andover	63,543,592	44,177,445	27,997,385	3,922,617	2,419,298	4,374,305	439,630	7,279	-
5001 USD 386 Madison0Virgil	3,723,162	2,588,456	1,640,430	193,644	94,348	226,392	18,299	300	-
5002 USD 390 Hamilton	1,492,567	1,037,678	657,627	85,926	43,941	89,581	23,119	689	-
5004 USD 394 Rose Hill	19,783,686	13,754,223	8,716,717	1,237,065	692,884	1,404,043	198,193	4,077	-
5005 USD 396 Douglass Public Schools	8,701,652	6,049,654	3,833,959	362,564	179,829	506,744	56,383	1,283	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5006 USD 398 Peabody0Burns	\$ 3,245,184	\$ 2,256,151	\$ 1,429,832	\$ 98,198	\$ 52,107	\$ 145,673	\$ (41,561)	\$ (1,464)	\$ -
5007 USD 399 Paradise	2,087,512	1,451,302	919,760	69,291	40,377	120,183	17,834	466	-
5008 USD 404 Riverton	9,929,465	6,903,267	4,374,935	522,164	232,790	616,547	103,149	2,610	-
5010 USD 409 Atchison Public Schools	23,147,539	16,092,876	10,198,834	1,043,985	252,273	1,301,074	282,670	8,093	-
5011 USD 420 Osage City	8,614,301	5,988,925	3,795,472	477,410	268,576	585,642	54,628	788	-
5012 USD 421 Lyndon	5,637,673	3,919,482	2,483,966	322,086	194,857	383,216	38,986	655	-
5013 USD 443 Dodge City	107,666,810	74,853,253	47,438,129	5,913,475	3,519,796	7,082,985	1,183,349	29,306	-
5014 USD 446 Independence	23,317,838	16,211,273	10,273,868	1,162,157	591,674	1,638,153	194,473	3,282	-
5015 USD 448 Inman	5,927,742	4,121,147	2,611,770	294,979	155,616	365,102	26,357	359	-
5016 USD 449 Easton	8,608,798	5,985,099	3,793,047	527,363	295,490	585,652	86,105	1,927	-
5017 USD 453 Leavenworth	51,362,720	35,708,931	22,630,478	2,433,394	1,247,656	3,053,089	66,897	(1,996)	-
5018 USD 456 Marais Des Cygnes Valley	3,773,991	2,623,794	1,662,825	197,373	97,133	255,228	22,864	289	-
5019 USD 470 Arkansas City	42,001,886	29,200,993	18,506,083	2,875,348	1,543,252	3,109,964	575,157	13,326	-
5020 USD 475 Geary Co	109,432,535	76,080,839	48,216,110	5,059,713	2,807,201	7,125,720	413,313	1,509	-
5021 USD 477 Ingalls	3,928,781	2,731,408	1,731,026	227,204	132,187	260,593	10,112	(108)	-
5022 USD 480 Liberal	71,695,625	49,844,987	31,589,181	3,648,107	2,076,197	4,908,908	1,380,183	38,856	-
5024 USD 215 Lakin	8,599,693	5,978,769	3,789,035	394,981	156,663	418,191	(12,176)	(624)	-
5025 USD 234 Fort Scott	28,215,682	19,616,403	12,431,864	1,719,025	1,004,415	1,889,102	348,477	8,899	-
5026 USD 251 North Lyon	5,626,066	3,911,413	2,478,852	288,970	142,809	341,811	41,579	944	-
5027 USD 261 Haysville	84,346,270	58,640,102	37,163,071	4,217,227	2,078,323	5,214,587	239,346	5	-
5028 USD 267 Renwick	18,299,224	12,722,179	8,062,661	604,130	348,574	944,899	(73,746)	(3,323)	-
5029 USD 288 Central Heights	6,866,487	4,773,791	3,025,382	330,091	106,138	396,010	21,525	172	-
5031 USD 305 Salina	136,565,688	94,944,635	60,171,011	6,946,522	3,935,544	9,022,224	730,191	9,082	-
5032 USD 361 Chaparral Schools	12,233,603	8,505,174	5,390,140	730,955	440,961	832,323	84,747	1,438	-
5033 USD 378 Riley Co	8,003,046	5,563,962	3,526,152	385,215	150,791	478,492	47,379	917	-
5034 USD 403 Otis0Bison	3,386,266	2,354,236	1,491,993	112,792	50,340	172,937	342	(129)	-
5035 USD 413 Chanute	21,897,813	15,224,028	9,648,204	1,240,089	792,415	1,456,291	75,001	100	-
5036 USD 415 Hiawatha	11,786,843	8,194,573	5,193,298	637,950	329,223	744,663	44,058	314	-
5037 USD 418 McPherson	40,905,749	28,438,926	18,023,124	2,019,671	905,397	2,443,986	233,272	4,542	-
5038 USD 422 Kiowa County	5,142,786	3,575,422	2,265,918	344,983	167,281	306,355	2,877	(300)	-
5039 USD 439 Sedgwick Public Schools	5,898,925	4,101,113	2,599,074	248,436	102,709	307,682	(48,385)	(1,980)	-
5040 USD 445 Coffeyville	20,849,005	14,494,864	9,186,097	1,184,349	633,479	1,227,223	80,897	1,301	-
5041 USD 457 Garden City	104,843,370	72,890,312	46,194,119	5,264,185	2,863,374	6,535,143	783,252	17,166	-
5042 USD 458 Basehor0Linwood	37,243,123	25,892,556	16,409,366	2,557,697	1,547,449	2,689,729	364,179	7,346	-
5043 USD 465 Winfield	47,933,429	33,324,783	21,119,528	2,579,022	1,502,949	3,282,966	274,559	3,226	-
5056 USD 223 Barnes	5,086,653	3,536,397	2,241,186	270,816	155,606	341,472	27,237	315	-
5057 USD 258 Humboldt	9,400,958	6,535,833	4,142,074	605,223	349,646	634,137	68,783	1,280	-
5058 USD 273 Beloit	18,354,957	12,760,926	8,087,217	931,077	408,120	1,101,295	116,162	2,422	-
5059 USD 284 Chase County	5,660,787	3,935,552	2,494,150	320,240	208,847	366,663	57,305	1,432	-
5060 USD 285 Cedar Vale	2,619,821	1,821,380	1,154,296	144,880	79,867	182,093	19,890	328	-
5061 USD 286 Chautauqua County	5,455,067	3,792,529	2,403,509	352,437	222,895	382,490	42,823	774	-

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As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5062 USD 287 West Franklin	\$ 8,828,125	\$ 6,137,582	\$ 3,889,683	\$ 402,540	\$ 202,033	\$ 546,493	\$ 39,056	\$ 475	\$ -
5063 USD 327 Ellsworth	7,506,858	5,218,997	3,307,531	339,734	169,077	434,855	36,938	726	-
5064 USD 338 Valley Falls	5,026,118	3,494,311	2,214,514	274,291	167,748	332,429	17,665	35	-
5065 USD 342 McLouth	6,026,099	4,189,528	2,655,107	322,031	193,947	397,435	19,348	(22)	-
5066 USD 380 Vermillion	7,166,261	4,982,203	3,157,463	383,150	207,603	472,384	61,858	1,316	-
5067 USD 389 Eureka	11,035,707	7,672,361	4,862,346	592,489	356,934	732,279	79,063	1,469	-
5068 USD 417 Council Grove	10,486,188	7,290,318	4,620,227	622,757	398,732	699,962	63,085	1,009	-
5069 USD 440 Halstead	9,745,658	6,775,479	4,293,949	517,255	289,969	639,936	99,905	2,371	-
5070 USD 464 Tonganoxie	23,028,070	16,009,817	10,146,196	1,170,690	569,293	1,427,112	88,890	809	-
5072 USD 482 Dighton	3,135,821	2,180,118	1,381,646	141,586	74,087	185,251	18,654	399	-
5073 USD 487 Herington	6,218,811	4,323,507	2,740,016	348,849	203,940	421,601	73,162	1,781	-
5076 USD 217 Rolla	2,533,271	1,761,207	1,116,162	96,595	66,744	173,228	28,866	666	-
5077 USD 218 Elkhart	6,367,097	4,426,600	2,805,351	221,140	132,258	380,950	12,253	(142)	-
5078 USD 226 Meade	5,672,493	3,943,691	2,499,308	237,231	120,356	351,816	98,914	2,895	-
5079 USD 235 Uniontown	6,602,133	4,590,004	2,908,908	334,445	212,817	427,727	42,152	764	-
5080 USD 252 Southern Lyon County	9,128,300	6,346,273	4,021,940	665,240	414,444	723,319	143,318	3,334	-
5081 USD 254 Barber County North	6,810,654	4,734,975	3,000,783	407,946	222,102	448,608	8,198	(511)	-
5082 USD 269 Palco	1,584,720	1,101,746	698,230	42,719	29,182	94,988	(799)	(175)	-
5083 USD 270 Plainville	5,287,270	3,675,871	2,329,578	342,093	203,605	373,506	75,356	1,916	-
5087 USD 281 Graham County	5,093,257	3,540,988	2,244,095	247,502	129,843	325,081	31,983	560	-
5088 USD 289 Wellsville	9,391,553	6,529,294	4,137,930	490,835	232,433	568,432	49,075	868	-
5089 USD 298 Lincoln	4,042,047	2,810,154	1,780,931	103,296	13,588	190,737	(6,292)	(344)	-
5090 USD 303 Ness City	3,867,946	2,689,114	1,704,222	225,922	113,732	253,685	15,905	99	-
5092 USD 321 Kaw Valley	18,205,070	12,656,720	8,021,176	822,802	391,051	1,078,390	73,817	1,022	-
5093 USD 322 Onaga0Havensville0Wheaton	3,848,434	2,675,549	1,695,625	135,914	42,891	195,580	(17,403)	(784)	-
5095 USD 329 Mill Creek Valley	6,355,590	4,418,600	2,800,281	252,853	140,486	356,354	12,821	38	-
5096 USD 346 Jayhawk	8,452,307	5,876,302	3,724,097	536,291	291,998	564,987	84,177	1,943	-
5098 USD 360 Caldwell	4,052,753	2,817,598	1,785,648	224,132	100,867	251,733	19,714	281	-
5099 USD 365 Garnett	12,993,044	9,033,161	5,724,751	587,610	287,715	760,015	48,576	659	-
5100 USD 367 Osawatomie	14,310,909	9,949,381	6,305,404	578,755	225,953	747,959	94,273	2,628	-
5101 USD 372 Silver Lake	10,123,478	7,038,151	4,460,417	487,116	246,184	639,782	53,639	786	-
5102 USD 379 Clay Center	21,957,848	15,265,766	9,674,655	789,868	581,326	1,404,704	186,322	4,175	-
5103 USD 382 Pratt	13,154,938	9,145,714	5,796,082	700,570	393,155	842,172	44,891	165	-
5104 USD 419 Canton0Galva	4,206,742	2,924,656	1,853,496	185,700	111,861	255,589	19,915	323	-
5105 USD 459 Bucklin	3,780,795	2,628,524	1,665,823	248,357	152,379	254,907	46,834	1,208	-
5106 USD 483 Kismet0Plains	10,342,505	7,190,425	4,556,920	442,323	231,349	640,990	52,574	793	-
5116 USD 210 Hugoton	14,045,755	9,765,037	6,188,577	715,232	555,265	979,250	216,612	5,793	-
5117 USD 212 Northern Valley	2,343,260	1,629,106	1,032,443	73,437	41,297	124,351	3,712	16	-
5118 USD 214 Ulysses	19,202,148	13,349,920	8,460,490	936,794	529,667	1,200,219	199,785	5,117	-
5119 USD 219 Minneola	4,345,523	3,021,140	1,914,643	242,989	144,354	289,023	42,025	962	-
5120 USD 231 Gardner Edgerton	87,480,290	60,818,968	38,543,924	3,942,057	1,800,630	5,088,594	(74,161)	(9,707)	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5122 USD 255 South Barber County	\$ 3,582,880	\$ 2,490,928	\$ 1,578,621	\$ 176,368	\$ 97,050	\$ 222,015	\$ 11,754	\$ 66	\$ -
5123 USD 256 Marmaton Valley	3,667,329	2,549,639	1,615,830	175,818	104,530	241,395	25,428	453	-
5125 USD 320 Wamego	25,642,888	17,827,718	11,298,288	1,357,151	767,785	1,694,811	181,286	3,289	-
5127 USD 332 Cunningham	3,220,170	2,238,760	1,418,811	161,297	118,401	221,634	33,718	772	-
5128 USD 335 North Jackson	5,116,571	3,557,196	2,254,367	297,843	161,276	330,075	43,369	971	-
5129 USD 337 Royal Valley	11,984,058	8,331,683	5,280,191	591,657	354,438	786,745	72,821	1,151	-
5130 USD 343 Perry	9,798,089	6,811,930	4,317,050	574,254	310,886	650,859	82,006	1,701	-
5131 USD 364 Marysville	11,565,215	8,040,490	5,095,648	477,798	176,466	609,556	(18,337)	(1,253)	-
5132 USD 368 Paola	44,615,503	31,018,060	19,657,646	1,894,966	761,900	2,418,810	91,443	558	-
5133 USD 381 Spearville0Windhorst	4,379,042	3,044,444	1,929,411	242,985	140,801	247,304	28,798	770	-
5134 USD 393 Solomon	4,732,448	3,290,142	2,085,122	276,756	174,995	300,540	34,386	759	-
5135 USD 402 Augusta	21,771,240	15,136,031	9,592,435	947,729	441,407	1,262,696	73,651	852	-
5137 USD 432 Victoria	3,352,446	2,330,723	1,477,092	149,796	74,062	200,282	(2,225)	(377)	-
5138 USD 454 Burlingame Public Schools	3,599,190	2,502,267	1,585,807	206,597	97,489	225,209	7,282	(113)	-
5140 USD 463 Udall	4,958,179	3,447,077	2,184,580	300,688	182,722	322,924	34,870	701	-
5141 USD 467 Wichita County Schools	5,476,880	3,807,694	2,413,120	202,787	113,156	315,470	(3,402)	(540)	-
5142 USD 474 Haviland	1,452,243	1,009,644	639,860	79,574	42,070	95,525	697	(152)	-
5143 USD 211 Norton	8,170,444	5,680,342	3,599,908	325,709	96,472	431,215	26,958	484	-
5144 USD 216 Deerfield	3,815,615	2,652,732	1,681,165	123,853	95,537	216,276	22,712	557	-
5145 USD 227 Jetmore	3,816,416	2,653,289	1,681,517	166,159	89,790	209,049	(9,368)	(540)	-
5147 USD 232 De Soto	96,060,571	66,784,242	42,324,406	5,643,626	3,348,107	6,754,886	1,464,141	37,949	-
5148 USD 239 North Ottawa County	8,420,689	5,854,320	3,710,166	383,707	196,176	492,202	21,647	95	-
5149 USD 244 Burlington	16,659,272	11,582,035	7,340,096	724,166	308,736	918,233	(67,163)	(3,437)	-
5150 USD 257 Iola	14,724,649	10,237,025	6,487,699	694,509	346,853	920,286	142,645	3,479	-
5151 USD 274 Oakley	5,638,273	3,919,900	2,484,230	399,855	206,843	376,256	45,041	915	-
5152 USD 282 West Elk	10,395,235	7,227,085	4,580,154	580,452	373,966	870,556	160,099	3,285	-
5153 USD 283 Elk Valley	1,940,827	1,349,322	855,131	87,440	43,229	117,463	(6,100)	(401)	-
5154 USD 299 Sylvan Grove	3,271,399	2,274,377	1,441,383	180,555	88,423	209,706	24,928	513	-
5155 USD 311 Pretty Prairie	4,022,035	2,796,242	1,772,114	262,592	121,189	226,216	2,403	(154)	-
5156 USD 315 Colby	11,140,368	7,745,124	4,908,460	658,983	365,007	683,205	(10,038)	(1,329)	-
5157 USD 326 Logan	2,115,028	1,470,432	931,884	81,943	36,064	110,162	(138)	(102)	-
5158 USD 331 Kingman0Norwich	11,927,025	8,292,032	5,255,062	646,538	367,242	786,731	102,091	2,177	-
5159 USD 333 Concordia	19,460,598	13,529,602	8,574,364	1,078,502	456,811	1,254,552	176,546	3,907	-
5160 USD 347 Kinsley0Offerle	4,815,696	3,348,019	2,121,802	266,217	186,807	346,512	41,498	752	-
5161 USD 356 Conway Springs	5,912,733	4,110,712	2,605,157	238,702	119,730	338,047	14,083	57	-
5162 USD 377 Atchison Co Community	6,096,540	4,238,500	2,686,143	277,624	149,093	324,351	(8,804)	(579)	-
5163 USD 395 LaCrosse	5,304,180	3,687,628	2,337,028	371,445	242,966	411,545	111,560	2,999	-
5164 USD 412 Hoxie Community Schools	5,653,582	3,930,543	2,490,975	389,890	199,708	405,026	62,302	1,338	-
5166 USD 429 Troy	3,644,316	2,533,640	1,605,690	183,999	95,795	248,363	(6,914)	(748)	-
5167 USD 430 South Brown County	8,426,292	5,858,216	3,712,635	408,973	184,765	484,651	6,394	(414)	-
5168 USD 431 Hoisington	9,636,295	6,699,446	4,245,763	517,183	285,283	610,602	66,818	1,353	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5171 USD 444 Little River	\$ 3,996,620	\$ 2,778,572	\$ 1,760,916	\$ 186,671	\$ 97,799	\$ 247,973	\$ 34,679	\$ 821	\$ -
5172 USD 447 Cherryvale	10,624,268	7,386,316	4,681,066	489,781	250,311	651,523	61,695	1,138	-
5173 USD 452 Stanton Co	5,088,955	3,537,997	2,242,200	103,726	13,096	264,294	(7,399)	(568)	-
5174 USD 460 Hesston	9,431,176	6,556,841	4,155,388	519,453	272,364	587,687	55,158	1,019	-
5175 USD 462 Central	4,303,599	2,991,993	1,896,171	139,879	87,477	247,893	13,175	141	-
5176 USD 469 Lansing	35,100,079	24,402,646	15,465,138	1,854,845	892,308	2,074,367	69,695	(419)	-
5185 USD 229 Blue Valley	308,958,576	214,797,434	136,127,531	13,764,235	6,643,270	18,705,741	1,537,544	24,868	-
5186 USD 237 Smith Center	5,642,476	3,922,822	2,486,082	275,709	115,604	314,438	16,741	217	-
5187 USD 240 Twin Valley	7,543,480	5,244,457	3,323,666	392,979	194,003	449,093	42,338	860	-
5188 USD 271 Stockton	4,412,262	3,067,539	1,944,048	271,699	135,002	274,717	6,797	(186)	-
5189 USD 291 Grinnell	1,594,926	1,108,841	702,726	92,464	59,585	112,358	7,939	59	-
5190 USD 297 St Francis Schools	3,970,105	2,760,138	1,749,233	158,094	39,675	219,509	5,209	(118)	-
5191 USD 309 Nickerson	14,518,129	10,093,446	6,396,706	610,820	332,516	835,590	28,872	(49)	-
5192 USD 310 Fairfield	4,615,880	3,209,101	2,033,762	198,327	78,306	232,096	7,808	117	-
5193 USD 313 Buhler	23,560,479	16,379,964	10,380,776	1,032,445	479,331	1,467,551	76,631	165	-
5195 USD 323 Rock Creek	13,711,761	9,532,835	6,041,419	1,014,447	723,160	1,035,623	104,395	1,554	-
5196 USD 341 Oskaloosa	8,305,722	5,774,392	3,659,511	442,765	228,467	513,918	53,809	1,091	-
5197 USD 351 Macksville	4,139,703	2,878,048	1,823,958	183,361	92,438	241,024	10,492	44	-
5198 USD 353 Wellington	20,753,349	14,428,362	9,143,951	903,144	487,873	1,332,608	42,427	(916)	-
5199 USD 355 Ellinwood	6,238,222	4,337,002	2,748,568	309,064	162,873	367,237	(10,916)	(878)	-
5200 USD 362 Prairie View	14,947,078	10,391,665	6,585,701	850,693	370,485	970,293	113,202	2,186	-
5201 USD 369 Burrton	2,988,335	2,077,582	1,316,664	112,480	41,717	144,810	(10,268)	(442)	-
5202 USD 392 Osborne County	4,052,053	2,817,111	1,785,339	243,699	122,233	264,567	14,890	50	-
5203 USD 400 Smoky Valley	11,162,481	7,760,497	4,918,203	595,300	304,165	686,524	71,503	1,458	-
5204 USD 405 Lyons	16,061,325	11,166,323	7,076,640	809,730	397,938	999,386	105,047	2,056	-
5205 USD 408 Marion	7,538,177	5,240,770	3,321,330	469,723	262,912	548,425	23,127	(383)	-
5206 USD 410 Durham Hillsboro Lehigh	7,450,225	5,179,624	3,282,579	360,673	153,829	454,255	29,723	307	-
5207 USD 416 Louisburg	16,147,175	11,226,009	7,114,465	811,699	395,296	993,568	43,212	(68)	-
5208 USD 423 Moundridge	5,239,842	3,642,898	2,308,681	300,528	117,091	431,322	60,166	884	-
5210 USD 428 Great Bend	52,283,855	36,349,332	23,036,331	2,642,499	1,469,382	3,265,382	418,933	9,569	-
5212 USD 434 Santa Fe Trail	13,082,596	9,095,420	5,764,208	661,719	430,135	897,230	47,615	(57)	-
5213 USD 436 Caney Valley	10,334,900	7,185,138	4,553,570	561,699	292,296	673,823	98,740	2,267	-
5214 USD 450 Shawnee Heights	50,788,287	35,309,567	22,377,382	3,028,100	1,534,919	3,358,128	230,205	1,929	-
5215 USD 466 Scott Co	11,346,388	7,888,355	4,999,232	588,512	214,493	653,182	(15,644)	(1,466)	-
5216 USD 473 Chapman	13,839,135	9,621,389	6,097,540	586,622	431,654	880,845	72,568	1,146	-
5217 USD 476 Copeland	1,758,321	1,222,438	774,718	90,038	30,303	104,500	(3,087)	(276)	-
5218 USD 481 Rural Vista	4,474,298	3,110,668	1,971,381	229,914	108,969	272,654	29,274	609	-
5219 USD 241 Wallace County Schools	3,083,390	2,143,667	1,358,546	138,064	65,919	191,044	34,301	887	-
5220 USD 243 LeboWaverly	6,219,311	4,323,855	2,740,236	299,348	111,797	350,463	48,243	1,245	-
5222 USD 307 ElOSaline	5,359,412	3,726,027	2,361,363	192,385	97,532	319,666	9,920	(142)	-
5223 USD 339 Jefferson County North	6,029,901	4,192,171	2,656,782	338,319	180,347	348,733	1,194	(372)	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5226 USD 272 Waconda	\$ 3,876,150	\$ 2,694,818	\$ 1,707,837	\$ 242,265	\$ 137,980	\$ 260,295	\$ 39,071	\$ 907	\$ -
5227 USD 275 Triplains	1,410,919	980,914	621,653	96,069	66,355	105,684	7,884	57	-
5228 USD 292 Wheatland	2,867,065	1,993,271	1,263,232	201,322	124,083	240,564	45,449	971	-
5229 USD 294 Oberlin	5,036,724	3,501,684	2,219,187	204,394	123,971	320,395	18,229	86	-
5230 USD 312 Haven	10,345,707	7,192,651	4,558,331	475,322	290,142	638,812	69,903	1,487	-
5231 USD 336 Holton	20,480,391	14,238,593	9,023,685	747,961	313,354	1,368,071	(109,022)	(6,774)	-
5233 USD 437 Auburn0Washburn	88,375,409	61,441,282	38,938,315	5,286,746	2,847,762	5,823,860	741,586	15,747	-
5235 USD 479 Crest	3,353,247	2,331,280	1,477,445	145,717	82,158	189,451	17,387	395	-
5236 USD 330 Mission Valley	8,135,723	5,656,203	3,584,610	378,136	247,457	544,256	69,913	1,451	-
5237 USD 334 Southern Cloud County	3,439,797	2,391,452	1,515,579	164,083	91,205	189,344	1,445	(131)	-
5238 USD 387 Altoona0Midway	2,831,044	1,968,228	1,247,361	68,089	4,235	117,441	(10,259)	(347)	-
5239 USD 401 Chase Raymond	2,406,097	1,672,792	1,060,129	120,397	54,103	125,387	(7,386)	(358)	-
5240 USD 494 Syracuse	6,761,326	4,700,680	2,979,048	420,209	231,388	436,783	39,924	685	-
5241 USD 300 Comanche County	3,800,206	2,642,019	1,674,376	197,547	116,179	255,972	2,661	(392)	-
5250 USD 306 SE of Saline	8,799,609	6,117,757	3,877,119	408,111	220,481	535,161	11,341	(414)	-
5251 USD 384 Blue Valley	3,221,570	2,239,734	1,419,428	182,990	101,887	223,003	35,611	809	-
5267 USD 397 Centre	3,989,516	2,773,633	1,757,786	277,024	160,448	264,677	42,347	1,048	-
5268 USD 220 Ashland	3,000,842	2,086,277	1,322,175	88,990	22,515	123,841	(4,319)	(111)	-
5270 USD 224 Clifton0Clyde	5,031,921	3,498,345	2,217,071	334,623	162,143	320,057	21,719	241	-
5271 USD 225 Fowler	1,171,280	814,310	516,067	(95,554)	(85,799)	(39,931)	(64,353)	(1,792)	-
5272 USD 230 Spring Hill	56,382,935	39,199,138	24,842,391	4,077,797	2,248,165	4,045,415	564,878	11,621	-
5274 USD 249 Frontenac	11,811,858	8,211,964	5,204,319	689,389	382,060	800,479	96,359	1,866	-
5275 USD 263 Mulvane	27,715,191	19,268,447	12,211,347	1,693,160	950,780	1,958,026	364,804	8,823	-
5276 USD 264 Clearwater	12,697,872	8,827,948	5,594,698	558,346	283,175	797,874	59,867	730	-
5278 USD 293 Quinter	4,480,401	3,114,912	1,974,070	343,835	190,010	288,807	33,613	745	-
5280 USD 308 Hutchinson	70,230,875	48,826,648	30,943,810	3,437,176	1,745,730	4,318,263	206,035	425	-
5281 USD 316 Golden Plains	3,557,666	2,473,398	1,567,512	197,689	123,235	247,286	26,789	456	-
5283 USD 325 Phillipsburg	6,895,003	4,793,617	3,037,947	322,461	152,489	376,412	41,772	1,085	-
5284 USD 340 Jefferson West	10,497,295	7,298,040	4,625,121	632,350	451,807	704,839	26,715	(232)	-
5285 USD 344 Pleasanton	5,321,890	3,699,940	2,344,831	247,930	134,748	333,393	23,916	290	-
5286 USD 350 St John0Hudson	4,845,513	3,368,749	2,134,939	301,546	131,208	302,951	38,475	858	-
5287 USD 357 Belle Plaine	8,064,382	5,606,605	3,553,177	399,200	186,383	505,817	27,434	100	-
5288 USD 358 Oxford	5,069,643	3,524,571	2,233,691	307,403	180,253	343,357	48,469	1,075	-
5289 USD 366 Woodson	5,780,556	4,018,819	2,546,920	326,041	25,972	365,478	(3,904)	(931)	-
5291 USD 374 Sublette	7,555,687	5,252,944	3,329,045	277,039	118,389	398,090	(3,803)	(518)	-
5292 USD 375 Circle	22,695,877	15,778,866	9,999,831	1,239,561	689,242	1,483,580	125,920	1,804	-
5293 USD 388 Ellis	5,127,677	3,564,918	2,259,261	227,316	97,686	296,632	25,650	489	-
5294 USD 407 Russell County	12,445,426	8,652,440	5,483,470	652,373	369,080	752,481	73,345	1,528	-
5295 USD 411 Goessel	4,080,169	2,836,658	1,797,727	227,734	142,627	275,976	28,207	486	-
5296 USD 435 Abilene	16,244,831	11,293,903	7,157,493	563,112	287,287	947,489	28,882	(353)	-
5297 USD 461 Neodesha	10,285,071	7,150,496	4,531,615	614,520	360,587	708,476	78,813	1,408	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5298 USD 468 Healy	\$ 1,014,889	\$ 705,582	\$ 447,161	\$ 28,169	\$ 6,488	\$ 74,516	\$ (10,201)	\$ (558)	\$ -
5299 USD 471 Dexter	3,398,473	2,362,722	1,497,371	278,283	164,393	254,325	33,390	643	-
5300 USD 484 Fredonia	8,755,183	6,086,871	3,857,545	447,870	222,356	542,215	25,470	22	-
5302 USD 489 Hays	56,315,996	39,152,600	24,812,898	3,418,885	2,498,670	4,470,702	2,067,264	62,323	-
5303 USD 490 El Dorado	22,080,219	15,350,843	9,728,572	832,959	347,043	1,244,501	4,836	(1,478)	-
5304 USD 491 Eudora	20,056,645	13,943,992	8,836,982	1,103,640	574,812	1,301,172	100,059	1,217	-
5305 USD 492 Flinthills	4,270,579	2,969,037	1,881,623	226,223	131,338	264,522	14,488	114	-
5306 USD 495 Fort Larned	15,821,386	10,999,510	6,970,922	706,922	352,440	992,459	142,060	3,301	-
5307 USD 496 Pawnee Heights	2,628,326	1,827,292	1,158,044	144,973	74,923	163,382	16,162	315	-
5308 USD 497 Lawrence	137,344,140	95,485,839	60,513,998	4,591,374	1,649,157	7,035,437	(358,771)	(18,951)	-
5309 USD 499 Galena	10,796,468	7,506,034	4,756,937	560,461	304,710	702,733	90,435	1,931	-
5310 USD 502 Lewis	1,726,302	1,200,178	760,611	109,043	61,183	128,011	27,797	693	-
5312 USD 345 Seaman	55,688,632	38,716,437	24,536,480	2,790,175	1,372,539	3,471,990	330,640	5,909	-
5313 USD 438 Skyline	4,791,882	3,331,463	2,111,309	275,861	104,443	283,509	23,335	400	-
5314 USD 501 Topeka Public Schools	238,866,182	166,067,062	105,244,735	13,203,866	7,855,689	16,904,609	2,424,215	50,260	-
5316 USD 208 Trego County	5,674,895	3,945,360	2,500,366	347,440	164,850	416,079	(17,784)	(1,593)	-
5317 USD 246 Arma	7,174,465	4,987,907	3,161,078	387,603	226,763	456,332	57,003	1,274	-
5318 USD 247 Cherokee	7,552,285	5,250,579	3,327,546	373,670	196,350	436,475	16,122	21	-
5319 USD 248 Girard	11,720,805	8,148,661	5,164,201	647,066	373,101	780,563	92,588	1,833	-
5320 USD 426 Pike Valley	3,162,336	2,198,553	1,393,329	139,417	97,075	215,669	45,109	1,175	-
5321 USD 498 Valley Heights	5,702,911	3,964,838	2,512,710	239,683	71,852	317,507	8,272	(135)	-
5322 USD 504 Oswego	6,504,376	4,522,041	2,865,836	294,646	114,680	352,601	20,304	331	-
5324 USD 500 Kansas City	390,478,505	271,472,577	172,045,312	21,080,373	17,169,011	30,682,608	3,258,905	43,472	-
5329 USD 245 Leroy0Gridley	2,786,518	1,937,272	1,227,743	119,810	50,439	129,954	(66,881)	(2,386)	-
5330 USD 493 Columbus	12,446,826	8,653,414	5,484,087	241,224	220,463	730,197	21,768	(282)	-
5331 USD 503 Parsons	17,713,684	12,315,094	7,804,671	787,091	642,751	1,315,728	174,078	3,245	-
5332 USD 506 Labette County	17,754,708	12,343,615	7,822,746	748,602	324,351	1,035,975	62,470	696	-
5333 USD 505 Chetopa	5,705,012	3,966,299	2,513,635	267,890	124,859	325,947	3,017	(313)	-
5337 USD 207 Fort Leavenworth	23,995,932	16,682,704	10,572,637	869,094	407,083	1,282,361	150,940	4,033	-
5366 USD 508 Baxter Springs	12,489,951	8,683,396	5,503,088	612,245	322,770	821,256	134,998	3,219	-
5367 USD 507 Satanta	4,740,752	3,295,916	2,088,781	195,102	118,681	311,045	14,631	(67)	-
5368 USD 101 Erie0St Paul	6,343,083	4,409,905	2,794,770	299,051	181,543	399,366	31,538	465	-
5405 USD 511 Attica	2,372,978	1,649,767	1,045,537	103,845	25,775	96,917	(56,986)	(1,966)	-
5409 USD 200 Greeley Co	3,395,271	2,360,496	1,495,961	168,517	69,083	224,747	25,820	453	-
5410 USD 509 South Haven	3,134,620	2,179,283	1,381,117	179,351	97,594	200,864	5,333	(148)	-
5430 USD 512 Shawnee Mission	312,567,071	217,306,170	137,717,438	8,305,588	2,576,509	15,037,633	(3,198,972)	(122,232)	-
5436 USD 102 Cimarron0Ensign	8,760,386	6,090,488	3,859,837	440,406	163,476	431,202	(28,906)	(1,253)	-
5590 USD 103 Cheylin	2,258,111	1,569,908	994,927	136,486	90,227	175,362	17,576	202	-
5696 Kansas State H S Activities Assoc	3,846,733	2,674,366	1,694,875	217,150	143,661	284,619	45,132	963	-
9291 USD 105 Rawlins County	5,364,715	3,729,713	2,363,700	354,259	201,014	359,380	52,050	1,196	-
9302 USD 106 Western Plains	2,816,935	1,958,420	1,241,145	166,547	142,590	240,671	41,734	854	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9332 USD 107 Rock Hills	\$ 4,576,457	\$ 3,181,693	\$ 2,016,393	\$ 262,081	\$ 161,079	\$ 311,659	\$ 15,486	\$ (37)	\$ -
9333 USD 108 Washington County	5,424,950	3,771,591	2,390,240	368,310	230,374	397,193	39,265	557	-
9335 USD 109 Republic County	6,870,889	4,776,852	3,027,322	441,007	259,072	480,904	65,478	1,364	-
9389 USD 110 Thunder Ridge	3,389,168	2,356,253	1,493,271	139,220	50,075	186,045	2,662	(134)	-
9410 USD 111 Doniphan West	5,235,039	3,639,559	2,306,565	294,166	168,956	335,077	55,124	1,397	-
9444 USD 114 Riverside	7,899,586	5,492,034	3,480,568	506,383	235,633	512,838	48,721	802	-
9445 USD 112 Central Plains	7,124,636	4,953,265	3,139,124	233,664	170,175	414,524	(7,178)	(788)	-
9446 USD 113 Prairie Hills	13,329,039	9,266,755	5,872,791	610,906	301,662	761,949	29,410	79	-
9461 USD 115 Nemaha Central Schools	10,784,661	7,497,826	4,751,735	707,220	425,010	762,733	82,850	1,407	-
Other Employers Subtotal	\$ 6,973,554,635	\$ 4,848,228,071	\$ 3,072,556,793	\$ 362,733,854	\$ 200,585,891	\$ 454,257,148	\$ 35,152,837	\$ 428,539	\$ -
Special Funding Situation - State of Kansas Subtotal	976,318,534	678,766,450	430,167,154	40,158,990	18,178,826	55,185,070	6,361,613	153,752	-
State Subtotal	2,055,936,034	1,429,349,491	905,847,964	111,734,361	56,363,002	130,922,920	21,427,995	531,787	-
Total State/School	\$ 10,005,809,203	\$ 6,956,344,012	\$ 4,408,571,911	\$ 514,627,205	\$ 275,127,719	\$ 640,365,138	\$ 62,942,445	\$ 1,114,078	\$ -

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
Local Group:									
2 Allen County	\$ 7,132,495	\$ 4,974,216	\$ 3,176,145	\$ 424,704	\$ 258,765	\$ 502,793	\$ 86,596	\$ 2,215	\$ -
3 Anderson County	4,835,997	3,372,634	2,153,500	208,703	104,334	301,692	4,802	(231)	-
4 Atchison County	7,772,123	5,420,294	3,460,975	449,041	252,370	544,387	115,164	3,132	-
5 Barber County	3,327,850	2,320,849	1,481,913	168,949	76,085	186,877	848	(110)	-
6 Barton County	12,711,120	8,864,760	5,660,342	699,875	374,646	799,206	57,846	1,062	-
7 Bourbon County	6,687,045	4,663,559	2,977,783	507,304	342,918	589,093	183,748	5,053	-
8 Brown County	5,299,827	3,696,110	2,360,046	361,112	223,949	400,217	84,498	2,220	-
9 Butler County	28,835,492	20,109,929	12,840,626	1,873,531	1,131,744	2,125,270	449,440	11,952	-
10 Chase County	5,073,733	3,538,431	2,259,365	443,264	296,597	462,906	138,563	3,740	-
11 Chautauqua County	2,353,594	1,641,401	1,048,070	101,699	54,078	130,111	3,662	45	-
12 Cherokee County	5,759,867	4,016,942	2,564,905	251,038	143,111	323,661	56,254	1,765	-
13 Cheyenne County	2,742,009	1,912,282	1,221,034	159,860	89,396	156,179	30,349	976	-
14 Clay County	6,228,450	4,343,733	2,773,568	368,970	184,606	406,590	65,455	1,730	-
15 Cloud County	5,995,858	4,181,523	2,669,993	343,430	155,791	370,408	34,464	768	-
16 Coffey County	11,369,565	7,929,158	5,062,939	643,382	355,572	760,496	107,867	2,662	-
17 Comanche County	1,940,271	1,353,149	864,015	100,958	46,939	110,947	2,231	(11)	-
18 Cowley County	9,539,304	6,652,729	4,247,912	648,472	432,573	758,541	208,689	5,783	-
19 Crawford County	21,854,969	15,241,699	9,732,155	1,231,943	693,306	1,423,509	161,570	3,760	-
20 Dickinson County	9,072,165	6,326,946	4,039,892	585,018	368,269	637,074	111,121	2,910	-
21 Doniphan County	3,762,110	2,623,703	1,675,291	184,688	87,622	217,034	15,050	339	-
22 Douglas County	35,177,771	24,533,047	15,664,883	2,330,611	1,410,225	2,624,369	600,291	16,243	-
23 Edwards County	2,331,844	1,626,233	1,038,385	106,884	46,558	133,131	1,212	(75)	-
24 Elk County	2,673,543	1,864,534	1,190,545	163,102	88,183	184,461	32,342	838	-
25 Ellis County	10,125,506	7,061,548	4,508,952	616,008	369,063	740,728	159,792	4,272	-
26 Ellsworth County	4,454,892	3,106,850	1,983,791	270,232	158,824	304,508	36,602	824	-
27 Finney County	19,807,638	13,813,886	8,820,466	837,546	319,131	1,065,532	155,971	4,829	-
28 Ford County	12,759,912	8,898,788	5,682,069	685,463	400,407	833,499	142,051	3,864	-
29 Franklin County	10,206,967	7,118,359	4,545,227	531,140	275,286	637,177	79,659	2,026	-
30 Geary County	12,750,768	8,892,411	5,677,997	441,697	121,109	580,352	(90,533)	(3,046)	-
31 Gove County	2,773,414	1,934,184	1,235,019	149,668	76,799	167,426	21,967	598	-
32 Graham County	3,417,313	2,383,241	1,521,751	195,306	117,643	240,079	47,004	1,257	-
33 Gray County	3,122,181	2,177,416	1,390,327	160,536	96,202	202,597	23,902	570	-
34 Greenwood County	4,300,452	2,999,144	1,915,018	312,091	190,783	318,483	61,022	1,585	-
35 Hamilton County	2,379,704	1,659,611	1,059,697	112,522	52,304	153,071	28,253	773	-
36 Harper County	4,837,591	3,373,746	2,154,210	208,523	78,136	278,954	21,207	463	-
37 Harvey County	10,581,906	7,379,842	4,712,189	656,207	367,073	725,890	46,329	489	-
38 Jackson County	7,820,585	5,454,091	3,482,556	442,858	249,485	521,981	61,010	1,381	-
39 Jefferson County	9,178,052	6,400,792	4,087,044	385,292	300,058	583,379	30,661	392	-
40 Jewell County	3,689,312	2,572,934	1,642,874	169,040	77,433	206,465	7,948	127	-
41 Johnson County	262,057,568	182,759,464	116,695,892	16,966,147	10,555,649	20,000,165	4,589,084	122,442	-
42 Kearny County	3,073,088	2,143,178	1,368,465	146,034	63,030	173,956	8,626	160	-
43 Kingman County	4,448,123	3,102,130	1,980,777	252,656	151,421	296,155	46,537	1,218	-
44 Kiowa County	3,962,815	2,763,675	1,764,666	225,317	126,827	268,262	42,794	1,092	-
45 Labette County	6,150,839	4,289,607	2,739,007	401,712	248,805	454,632	74,420	1,794	-
46 Lane County	2,177,134	1,518,338	969,492	79,281	34,843	125,117	11,766	292	-
47 Leavenworth County	22,759,466	15,872,497	10,134,934	1,649,044	1,050,309	1,784,387	411,678	10,932	-
48 Lincoln County	3,612,543	2,519,395	1,608,688	208,994	125,610	256,263	41,462	1,019	-
49 Linn County	8,095,562	5,645,861	3,605,005	526,469	311,029	603,560	137,262	3,691	-
50 Logan County	2,209,713	1,541,058	983,999	144,946	98,872	179,174	29,519	648	-
51 Lyon County	17,535,114	12,229,023	7,808,497	1,093,103	679,893	1,273,001	228,903	5,820	-
52 McPherson County	12,657,845	8,827,606	5,636,618	716,139	385,834	837,146	65,359	1,078	-
53 Marion County	7,055,426	4,920,468	3,141,826	412,423	236,056	471,756	7,057	(441)	-

See accompanying notes to schedules

(continued)

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
54 Marshall County	\$ 6,117,869	\$ 4,266,614	\$ 2,724,326	\$ 408,629	\$ 231,778	\$ 424,975	\$ 66,324	\$ 1,667	\$ -
55 Meade County	4,739,375	3,305,249	2,110,473	295,550	155,631	359,904	66,010	1,579	-
56 Miami County	12,233,573	8,531,718	5,447,687	688,198	422,556	854,526	76,575	1,287	-
57 Mitchell County	5,837,718	4,071,236	2,599,573	309,357	169,303	368,760	40,820	976	-
58 Montgomery County	12,431,841	8,669,991	5,535,977	756,265	453,329	896,134	178,900	4,721	-
59 Morris County	3,581,168	2,497,514	1,594,717	209,997	129,057	232,155	32,140	843	-
60 Nemaha County	5,788,204	4,036,705	2,577,524	342,425	193,367	398,424	65,456	1,670	-
61 Neosho County	4,785,670	3,337,536	2,131,089	274,374	151,585	308,333	39,204	979	-
62 Ness County	2,647,793	1,846,576	1,179,079	121,541	65,279	176,699	34,049	918	-
63 Norton County	4,009,773	2,796,423	1,785,577	200,132	96,311	242,724	12,552	168	-
64 Osage County	7,012,951	4,890,846	3,122,911	417,802	191,856	505,100	94,153	2,346	-
65 Osborne County	2,974,029	2,074,094	1,324,354	132,050	61,658	197,750	67,344	2,047	-
66 Ottawa County	3,672,316	2,561,080	1,635,305	193,143	116,587	239,507	16,962	275	-
67 Pawnee County	5,275,641	3,679,243	2,349,276	327,054	198,610	391,529	68,246	1,666	-
68 Phillips County	5,176,071	3,609,802	2,304,937	338,882	215,939	381,087	109,607	3,185	-
69 Pratt County	7,439,389	5,188,245	3,312,807	364,974	182,438	428,961	14,319	141	-
70 Rawlins County	2,837,157	1,978,639	1,263,404	157,596	90,373	191,154	31,620	822	-
71 Reno County	22,847,846	15,934,133	10,174,290	1,213,320	692,472	1,545,219	257,541	6,661	-
72 Republic County	3,246,238	2,263,933	1,445,570	89,689	21,837	145,131	(12,689)	(401)	-
73 Rice County	4,750,054	3,312,697	2,115,229	221,503	115,091	279,840	35,521	982	-
74 Riley County	21,072,754	14,696,181	9,383,830	1,352,240	832,500	1,605,826	441,240	12,384	-
75 Rooks County	4,409,198	3,074,983	1,963,443	228,206	101,784	276,257	25,614	534	-
76 Rush County	3,179,066	2,217,087	1,415,658	185,863	113,658	220,469	27,276	608	-
77 Russell County	4,945,645	3,449,103	2,202,327	287,323	171,480	357,666	56,179	1,332	-
78 Saline County	25,058,702	17,475,989	11,158,798	1,650,482	1,039,079	1,941,639	475,164	12,828	-
79 Scott County	2,994,755	2,088,548	1,333,583	182,650	112,615	213,923	23,171	451	-
80 Sedgwick County	160,998,343	112,280,564	71,693,575	9,106,224	5,323,270	11,345,533	999,600	15,705	-
81 Seward County	12,224,909	8,525,676	5,443,829	716,006	344,093	798,685	132,873	3,525	-
82 Shawnee County	71,639,008	49,961,186	31,901,301	4,582,778	2,905,696	5,411,293	1,157,552	30,425	-
83 Sheridan County	2,365,055	1,649,394	1,053,174	50,681	25,614	136,671	30,094	914	-
84 Sherman County	5,153,901	3,594,340	2,295,064	278,284	134,489	310,571	52,761	1,531	-
85 Smith County	4,229,760	2,949,843	1,883,539	220,857	126,634	276,129	42,654	1,118	-
86 Stanton County	3,400,136	2,371,262	1,514,102	175,266	87,153	208,728	32,454	900	-
87 Stevens County	4,102,845	2,861,333	1,827,023	187,327	86,644	261,103	44,895	1,209	-
88 Sumner County	9,498,122	6,624,009	4,229,573	476,803	257,429	588,255	63,744	1,552	-
89 Thomas County	5,249,290	3,660,865	2,337,542	305,351	173,174	371,389	65,101	1,647	-
90 Wabaunsee County	4,339,348	3,026,270	1,932,339	299,367	197,390	345,789	95,363	2,643	-
91 Wallace County	2,000,284	1,395,002	890,739	132,111	78,332	141,853	9,134	88	-
92 Washington County	4,490,809	3,131,899	1,999,786	274,023	129,786	279,556	35,001	900	-
93 Wichita County	2,458,067	1,714,261	1,094,593	142,614	93,183	172,337	35,144	961	-
94 Wilson County	4,030,800	2,811,088	1,794,940	202,623	104,400	227,272	21,629	606	-
95 Woodson County	3,399,023	2,370,486	1,513,607	187,042	89,331	230,069	28,739	630	-
97 City of Abilene	2,730,036	1,903,933	1,215,702	162,187	100,037	203,910	45,081	1,196	-
99 City of Alma	548,721	382,679	244,349	29,693	18,844	38,332	8,186	224	-
100 City of Alma	122,733	85,595	54,654	9,095	5,026	7,050	(354)	(14)	-
102 City of Altoona	116,717	81,399	51,975	6,517	4,134	8,892	1,327	28	-
103 City of Anthony	2,126,988	1,483,366	947,161	101,026	63,066	148,631	40,839	1,183	-
104 City of Arkansas City	4,713,023	3,286,872	2,098,739	274,809	171,033	328,895	69,370	1,913	-
105 City of Arma	757,097	528,001	337,140	36,515	21,916	52,994	10,659	283	-
106 City of Ashland	552,932	385,616	246,224	26,199	15,974	33,862	(2,581)	(129)	-
107 City of Atchison	3,919,527	2,733,486	1,745,390	173,732	60,698	212,634	(11,731)	(564)	-
108 City of Attica	451,075	314,581	200,867	19,531	11,502	28,204	5,979	177	-
109 City of Axtell	178,264	124,322	79,382	10,663	6,457	12,679	2,382	61	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
110 City of Belle Plaine	\$ 809,529	\$ 564,567	\$ 360,488	\$ 59,336	\$ 32,811	\$ 62,339	\$ 15,583	\$ 426	\$ -
111 City of Bucklin	241,947	168,734	107,741	17,131	10,393	18,512	4,507	122	-
112 City of Buhler	758,962	529,301	337,970	52,482	29,135	56,380	12,922	349	-
113 City of Burlingame	694,136	484,092	309,103	42,588	27,340	48,141	5,056	106	-
114 City of Burlington	2,865,103	1,998,129	1,275,848	152,144	80,916	180,960	26,904	722	-
116 City of Burrton	449,962	313,805	200,371	24,350	12,903	29,186	3,769	94	-
117 City of Caney	1,780,056	1,241,414	792,670	130,708	85,609	131,635	(5,259)	(409)	-
118 City of Cawker City	278,647	194,329	124,083	13,432	5,463	15,680	1,610	44	-
119 City of Cedar Vale	259,034	180,651	115,349	15,420	8,664	19,289	2,688	58	-
120 City of Chanute	12,190,646	8,501,781	5,428,571	774,625	445,181	828,112	123,264	3,109	-
122 City of Cherryvale	1,316,737	918,295	586,351	69,863	45,427	105,493	20,458	483	-
123 City of Chetopa	877,905	612,253	390,937	56,169	33,371	68,550	14,069	353	-
124 City of Cimarron	1,184,648	826,176	527,531	81,462	51,146	91,158	17,647	445	-
125 City of Clay Center	2,416,946	1,685,583	1,076,281	152,938	92,025	178,331	42,466	1,166	-
126 City of Coffeyville	8,196,546	5,716,287	3,649,974	396,829	196,560	508,658	59,572	1,465	-
127 City of Colby	5,048,314	3,520,704	2,248,046	280,831	158,350	334,574	54,996	1,453	-
128 City of Colony	136,150	94,951	60,628	8,654	4,879	9,586	1,851	51	-
129 City of Council Grove	1,440,854	1,004,854	641,621	75,823	47,335	99,685	15,898	396	-
130 City of Dodge City	10,131,974	7,066,058	4,511,832	540,009	286,296	725,061	173,392	4,758	-
133 City of Edna	194,749	135,818	86,723	10,620	6,302	14,362	1,375	21	-
134 City of Effingham	208,376	145,322	92,791	11,917	6,599	13,639	2,367	64	-
135 City of El Dorado	6,182,395	4,311,614	2,753,059	295,013	160,093	369,549	20,061	335	-
137 City of Ellinwood	1,663,910	1,160,414	740,950	82,062	39,649	95,120	10,084	277	-
138 City of Ellis	1,266,049	882,945	563,780	77,705	50,242	96,689	21,112	552	-
139 City of Ellsworth	2,023,176	1,410,967	900,933	126,846	74,377	143,563	31,495	865	-
140 City of Enterprise	295,372	205,993	131,531	7,974	(403)	10,843	(2,244)	(64)	-
141 City of Erie	754,299	526,050	335,894	49,425	35,895	51,365	(3,456)	(190)	-
142 City of Eudora	3,172,358	2,212,409	1,412,671	190,499	117,547	234,876	43,077	1,078	-
143 City of Florence	256,146	178,637	114,063	10,199	(3,222)	13,637	3,766	116	-
144 City of Fort Scott	3,340,033	2,329,346	1,487,338	126,285	11,881	130,900	(32,151)	(988)	-
145 City of Fredonia	2,104,667	1,467,799	937,222	155,719	101,761	177,905	60,099	1,713	-
146 City of Frontenac	1,783,304	1,243,680	794,117	102,613	71,557	134,960	30,805	828	-
147 City of Garden City	20,475,783	14,279,851	9,117,995	1,457,135	909,515	1,609,256	330,574	8,362	-
148 City of Garnett	3,410,725	2,378,647	1,518,817	141,640	72,484	219,880	31,755	791	-
149 City of Gas	218,092	152,098	97,118	8,913	3,614	11,443	(1,085)	(45)	-
150 City of Geneseo	58,178	40,573	25,907	(2,205)	(3,510)	165	178	17	-
151 City of Girard	1,321,881	921,882	588,642	65,429	44,194	91,473	7,779	125	-
152 City of Glasco	265,140	184,909	118,069	19,351	9,964	21,422	2,941	56	-
153 City of Goodland	3,288,413	2,293,346	1,464,351	142,546	73,884	203,871	28,750	754	-
155 City of Greensburg	977,024	681,379	435,075	51,738	27,877	61,999	1,109	(42)	-
156 City of Grenola	54,388	37,930	24,219	3,987	2,601	3,808	471	10	-
158 City of Hanover	166,201	115,909	74,011	11,843	5,434	11,638	1,307	28	-
159 City of Harper	871,858	608,036	388,244	53,294	31,457	59,481	10,016	261	-
160 City of Hays	10,516,989	7,334,569	4,683,282	712,499	457,853	818,694	207,710	5,678	-
162 City of Hesston	3,188,241	2,223,486	1,419,744	205,534	135,263	248,016	62,692	1,709	-
163 City of Hillsboro	2,217,053	1,546,177	987,267	117,739	64,166	142,345	13,167	272	-
164 City of Hoisington	2,225,355	1,551,967	990,965	129,456	78,267	158,128	32,321	869	-
165 City of Holton	3,577,498	2,494,954	1,593,083	218,261	127,782	258,381	61,343	1,700	-
166 City of Holyrood	209,700	146,245	93,381	5,902	629	7,843	(4,185)	(136)	-
167 City of Horton	1,287,106	897,631	573,157	72,903	47,888	91,576	19,745	540	-
168 City of Hugoton	2,653,328	1,850,436	1,181,544	137,584	77,313	176,226	30,905	827	-
169 City of Humboldt	1,416,578	987,924	630,811	71,398	33,389	80,463	7,350	196	-
170 City of Hutchinson	14,797,828	10,320,035	6,589,566	723,413	375,879	912,020	88,111	2,020	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
172 City of Iola	\$ 10,272,305	\$ 7,163,926	\$ 4,574,322	\$ 688,910	\$ 447,440	\$ 779,886	\$ 161,908	\$ 4,227	\$ -
173 City of Jamestown	135,217	94,301	60,213	5,553	3,358	8,445	762	17	-
174 City of Jetmore	609,817	425,287	271,555	34,099	15,285	40,350	5,883	142	-
176 City of Johnson City	794,970	554,413	354,005	46,933	30,617	58,820	12,637	334	-
177 City of Junction City	6,304,917	4,397,062	2,807,619	385,727	221,155	442,858	69,734	1,715	-
179 City of Kingman	3,262,452	2,275,241	1,452,791	221,873	140,052	237,055	55,325	1,548	-
180 City of Kinsley	731,377	510,064	325,687	44,877	28,092	54,588	17,100	501	-
182 City of La Crosse	804,445	561,022	358,225	49,799	24,535	54,057	8,393	213	-
184 City of Lakin	1,090,312	760,386	485,523	61,218	32,345	69,980	10,265	267	-
185 City of Larned	3,156,685	2,201,478	1,405,692	77,864	824	118,137	(25,803)	(743)	-
186 City of Lawrence	52,996,285	36,959,714	23,599,579	3,584,127	2,192,539	4,017,599	838,922	21,825	-
187 City of Leavenworth	9,562,858	6,669,156	4,258,401	482,188	239,868	596,565	65,890	1,569	-
188 City of Liberal	11,251,705	7,846,962	5,010,455	668,296	390,503	775,765	158,641	4,359	-
189 City of Lindsborg	3,218,172	2,244,360	1,433,072	212,990	130,952	238,024	43,090	1,084	-
190 City of Lucas	207,083	144,420	92,215	9,679	7,853	14,458	1,270	24	-
191 City of Lyons	1,823,704	1,271,855	812,107	93,902	51,224	106,386	17,947	543	-
192 City of Madison	271,788	189,546	121,029	14,008	7,515	17,540	3,004	81	-
193 City of Marion	1,118,829	780,274	498,222	41,506	15,884	56,742	2,878	82	-
194 City of Marysville	2,469,137	1,721,981	1,099,522	151,097	89,776	175,401	29,988	757	-
195 City of Mayetta	184,431	128,623	82,128	22,082	17,609	23,926	6,676	158	-
196 City of McCune	109,648	76,469	48,827	6,185	4,074	8,256	433	-	-
197 City of Meade	926,517	646,155	412,584	17,787	(11,742)	28,852	45	74	-
198 City of Miltonvale	174,324	121,574	77,627	12,378	6,461	12,200	1,874	48	-
199 City of Minneapolis	1,701,241	1,186,449	757,574	107,058	57,868	116,887	32,513	960	-
200 City of Minneola	185,694	129,504	82,691	9,681	7,402	13,730	3,043	81	-
201 City of Montezuma	572,936	399,567	255,132	25,787	8,047	27,572	(1,490)	(52)	-
202 City of Moran	368,712	257,140	164,190	22,786	14,078	27,160	5,896	157	-
203 City of Morrill	98,608	68,769	43,911	5,073	2,623	6,219	742	19	-
205 City of Mulvane	6,805,718	4,746,321	3,030,629	365,196	200,851	440,215	59,124	1,486	-
206 City of Natoma	76,257	53,182	33,958	3,441	1,580	4,685	895	26	-
207 City of Neodesha	3,742,015	2,609,689	1,666,343	244,290	147,772	273,832	52,174	1,348	-
208 City of Newton	10,788,657	7,524,031	4,804,257	705,075	446,706	824,878	166,793	4,261	-
209 City of Norton	2,506,469	1,748,016	1,116,146	144,476	83,932	168,857	35,310	994	-
210 City of Oberlin	1,462,302	1,019,813	651,172	100,868	55,304	105,138	27,453	784	-
211 City of Olathe	69,275,457	48,312,841	30,848,797	4,768,929	2,951,350	5,505,975	1,357,934	36,214	-
212 City of Osage City	2,000,374	1,395,065	890,779	76,294	30,208	100,354	(5,510)	(218)	-
213 City of Osawatomie	3,827,417	2,669,248	1,704,373	184,607	119,964	247,810	19,184	350	-
214 City of Oswego	697,685	486,567	310,684	34,111	18,794	48,206	6,562	148	-
215 City of Ottawa	9,412,449	6,564,261	4,191,423	489,866	328,305	691,374	130,098	3,293	-
216 City of Oxford	560,633	390,987	249,653	32,522	20,468	28,438	7,041	256	-
217 City of Paola	2,478,643	1,728,611	1,103,755	97,015	41,888	134,867	5,865	116	-
218 City of Parsons	5,143,703	3,587,229	2,290,523	344,037	199,292	365,122	54,196	1,301	-
219 City of Peabody	317,061	221,119	141,189	(2,045)	(7,325)	4,230	(14,086)	(437)	-
220 City of Phillipsburg	1,509,170	1,052,498	672,043	94,265	56,613	108,504	15,108	342	-
221 City of Pittsburg	10,233,499	7,136,863	4,557,042	554,707	310,384	698,139	107,054	2,649	-
222 City of Pratt	7,179,062	5,006,692	3,196,881	350,695	153,036	433,130	38,862	864	-
224 City of Riley	315,647	220,133	140,560	24,060	14,870	24,606	4,605	114	-
225 City of Russell	6,061,646	4,227,404	2,699,289	394,059	225,829	401,220	60,935	1,609	-
226 City of Sabetha	2,594,428	1,809,359	1,155,315	118,045	52,601	144,989	(517)	(126)	-
228 City of Sedan	477,998	333,357	212,856	24,594	14,285	29,222	1,709	28	-
229 City of Seneca	1,324,197	923,498	589,673	76,631	45,595	93,147	13,695	328	-
230 City of Sharon Springs	413,112	288,105	183,961	19,503	12,390	27,553	4,855	131	-
231 City of Solomon	433,568	302,371	193,070	26,378	16,766	31,185	7,030	194	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
232 City of Stafford	\$ 784,351	\$ 547,008	\$ 349,276	\$ 30,269	\$ 18,699	\$ 40,870	\$ 9,528	\$ 327	\$ -
233 City of St John	1,073,376	748,574	477,981	77,177	55,492	86,769	19,730	519	-
234 City of St Marys	1,580,824	1,102,470	703,951	92,263	56,941	105,827	12,080	276	-
235 City of Topeka	43,923,579	30,632,391	19,559,446	1,803,638	751,622	2,649,152	440,877	12,282	-
237 City of Ulysses	3,092,340	2,156,604	1,377,039	155,782	76,673	181,195	1,099	(129)	-
239 City of Wakeeney	1,004,519	700,553	447,319	43,879	19,635	59,622	5,613	133	-
240 City of Wakefield	122,312	85,301	54,466	6,046	3,169	7,597	957	24	-
242 City of Wamego	2,803,917	1,955,457	1,248,602	120,224	43,829	149,469	(3,872)	(226)	-
243 City of Washington	746,147	520,364	332,264	50,069	32,183	56,624	12,027	314	-
244 City of Waterville	621,398	433,364	276,712	58,186	44,451	63,000	14,702	346	-
245 City of Waverly	186,567	130,112	83,079	11,372	5,130	11,403	1,157	29	-
246 City of Wellington	6,233,894	4,347,530	2,775,992	335,287	186,736	407,418	44,924	1,009	-
247 City of Wilson	225,282	157,112	100,319	8,174	2,882	11,205	1,956	66	-
248 City of Winfield	10,544,845	7,353,996	4,695,686	519,184	249,803	621,284	36,169	665	-
249 City of Yates Center	708,485	494,099	315,493	46,861	23,220	50,317	6,294	133	-
252 Mission Twp Brown County	64,134	44,727	28,559	3,458	1,443	4,121	556	12	-
259 William Newton Memorial Hospital	26,516,733	18,492,822	11,808,068	1,657,137	753,759	1,571,360	154,959	3,980	-
260 Anthony Public Library	22,742	15,860	10,127	(499)	(843)	291	(1,029)	(31)	-
261 Arkansas City Public Library	279,399	194,853	124,418	17,531	10,011	20,048	5,216	147	-
262 Cherryvale Public Library	64,736	45,147	28,827	3,548	1,739	4,031	519	16	-
263 Clay Center Carnegie Library	135,067	94,196	60,146	8,025	4,171	9,077	632	6	-
264 Dodge City Public Library	919,779	641,455	409,583	40,748	20,514	59,324	5,440	105	-
266 Emporia Public Library	753,848	525,735	335,693	50,880	34,641	61,963	16,316	438	-
268 Harper Public Library	30,804	21,483	13,717	1,650	868	1,682	137	2	-
269 Hutchinson Public Library	1,820,245	1,269,442	810,566	87,867	46,264	116,948	14,479	349	-
270 Independence Public Library	474,088	330,630	211,114	18,306	10,624	30,508	4,319	109	-
271 Lawrence Public Library	4,287,667	2,990,228	1,909,325	256,601	142,373	299,571	45,904	1,116	-
274 Minneapolis Public Library	58,870	41,056	26,215	4,047	2,614	4,390	80	(5)	-
275 Newton Public Library	499,116	348,084	222,259	24,220	10,105	28,632	7,550	242	-
276 Norton Public Library	134,345	93,692	59,825	6,698	3,454	8,168	695	17	-
277 Parsons Public Library	319,739	222,986	142,382	15,325	6,289	17,407	2,999	96	-
280 Topeka/Shawnee County Public Library	11,704,375	8,162,654	5,212,032	545,535	239,478	703,917	117,842	3,342	-
281 Wichita County Library	41,753	29,119	18,593	2,501	1,391	2,591	110	2	-
282 Winfield Public Library	332,523	231,902	148,075	17,135	8,330	21,200	4,335	125	-
289 Highland Cemetery Dist 9	56,674	39,525	25,237	3,336	1,921	3,886	643	16	-
295 Leavenworth Waterworks Board	3,024,566	2,109,339	1,346,858	155,293	72,169	193,194	35,522	979	-
297 Clark County	1,778,431	1,240,281	791,947	91,116	59,429	118,832	15,809	388	-
298 Grant Co	4,816,835	3,359,270	2,144,967	208,203	107,548	277,414	(6,411)	(472)	-
299 Decatur County	2,897,591	2,020,786	1,290,316	197,585	127,431	223,798	42,726	1,063	-
300 Morton County	3,279,358	2,287,031	1,460,319	197,611	117,883	242,221	52,707	1,402	-
301 Pottawatomie County	11,350,855	7,916,109	5,054,607	763,414	489,810	927,712	260,154	7,110	-
302 Stafford County	3,158,971	2,203,073	1,406,710	150,985	84,682	200,403	12,240	168	-
303 Trego County	2,820,372	1,966,933	1,255,929	106,156	43,048	148,785	(136)	(81)	-
304 City of Augusta	6,418,656	4,476,384	2,858,268	472,030	296,057	486,250	90,225	2,277	-
307 City of Bonner Springs	4,378,905	3,053,857	1,949,954	238,600	120,216	278,303	31,479	742	-
308 City of Centralia	269,201	187,742	119,877	29,169	21,293	26,457	6,936	178	-
309 City of Clifton	96,833	67,532	43,120	(521)	(2,605)	2,223	(2,442)	(75)	-
310 City of Douglass	627,264	437,455	279,325	44,747	32,283	53,903	19,235	552	-
311 City of Elkhart	826,435	576,357	368,017	43,878	21,692	45,947	3,719	102	-
314 City of Herington	1,595,745	1,112,876	710,595	106,592	70,249	117,796	12,688	241	-
315 City of Hiawatha	2,046,610	1,427,310	911,368	125,894	71,382	129,610	9,318	175	-
316 City of Independence	7,572,260	5,280,909	3,371,975	369,353	205,140	467,922	36,732	748	-
317 City of La Cygne	743,801	518,728	331,219	50,567	39,097	58,990	18,808	550	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
318 City of Manhattan	\$ 29,152,102	\$ 20,330,734	\$ 12,981,614	\$ 1,955,497	\$ 1,215,730	\$ 2,322,605	\$ 660,484	\$ 18,319	\$ -
319 City of McPherson	14,441,571	10,071,580	6,430,922	789,860	374,267	923,341	142,442	3,748	-
320 City of Mount Hope	348,497	243,042	155,188	20,234	8,712	23,670	2,947	62	-
321 City of St Francis	631,265	440,245	281,106	7,345	2,520	34,820	2,732	64	-
322 City of Salina	22,509,728	15,698,329	10,023,723	1,169,469	690,390	1,656,268	320,439	8,068	-
323 City of Sedgwick	607,771	423,861	270,644	29,415	16,993	34,975	4,332	125	-
324 City of Stockton	3,349,539	2,335,975	1,491,571	159,930	91,613	219,509	40,309	1,103	-
338 Newman Regional Health Center	47,000,607	32,778,317	20,929,666	2,838,074	1,771,150	3,395,487	609,894	15,531	-
341 Pioneer Memorial Library	314,294	219,189	139,957	17,683	10,034	24,082	4,738	118	-
342 Council Grove Public Library	73,189	51,042	32,591	2,979	1,290	3,573	175	6	-
343 Bradford Memorial Library	389,829	271,867	173,593	19,062	7,980	21,007	4,155	134	-
345 Fort Scott Public Library	231,148	161,203	102,932	11,900	6,139	14,497	1,737	43	-
348 Girard Public Library	192,132	133,993	85,558	9,135	5,353	12,812	1,096	21	-
349 Hillsboro Public Library	69,429	48,420	30,917	3,454	2,070	4,281	551	17	-
350 Jordaen Memorial Library	142,858	99,630	63,616	9,542	4,839	9,236	3,072	94	-
351 Meade Public Library	77,130	53,790	34,346	4,166	2,326	5,088	743	20	-
352 Ottawa Library	791,420	551,938	352,424	54,620	32,573	58,496	11,414	296	-
353 Salina Public Library	1,947,250	1,358,016	867,123	92,301	45,212	118,855	20,496	580	-
354 Stockton Public Library	49,875	34,783	22,210	2,632	1,449	3,259	408	9	-
355 Wellington Public Library	187,439	130,720	83,468	12,276	7,469	12,327	(141)	(18)	-
361 Garden City Recreation Commission	-	-	-	(88,583)	(96,921)	(56,134)	(7,043)	-	-
362 Lawrence/Douglas County Health Dept	2,768,631	1,930,849	1,232,889	98,557	36,247	101,856	(78,152)	(2,559)	-
366 City of Concordia	2,344,028	1,634,729	1,043,810	134,169	81,137	159,535	30,793	844	-
367 City of Eureka	1,181,851	824,225	526,285	84,602	55,771	90,617	10,972	214	-
368 City of Howard	268,750	187,427	119,676	5,690	(1,572)	14,051	3,170	100	-
370 City of Lenora	50,748	35,392	22,598	1,038	(1,323)	1,142	(37)	3	-
371 City of Pomona	219,717	153,231	97,841	7,673	2,167	13,135	755	10	-
373 City of Syracuse	546,555	381,168	243,384	15,474	6,068	30,618	3,133	81	-
374 City of Turon	206,330	143,895	91,880	14,346	9,812	17,198	2,289	42	-
375 Eudora Twp Douglas County	73,309	51,126	32,645	3,672	2,188	5,243	920	21	-
378 Norton County Hospital	10,312,344	7,191,849	4,592,151	676,853	501,084	737,759	137,276	3,715	-
380 Haskell County	3,372,130	2,351,730	1,501,631	66,986	4,586	173,010	20,848	624	-
381 Hodgeman County	2,208,419	1,540,156	983,423	110,245	58,558	137,210	19,075	504	-
384 City of Arlington	106,219	74,077	47,300	6,520	3,715	7,818	2,540	74	-
385 City of Baldwin City	2,809,301	1,959,212	1,251,000	160,915	93,886	196,567	34,185	876	-
387 City of Beloit	3,993,408	2,785,011	1,778,290	169,119	82,634	227,998	5,282	(11)	-
388 City of Bennington	144,843	101,014	64,500	8,710	4,898	10,044	1,557	41	-
389 City of Bird City	161,779	112,825	72,041	8,919	4,767	11,337	2,716	74	-
391 City of Canton	239,541	167,056	106,669	13,068	8,272	15,575	1,631	38	-
392 City of Chapman	679,335	473,770	302,512	(10,735)	(17,913)	(4,980)	(26,767)	(731)	-
393 City of Emporia	11,689,876	8,152,542	5,205,575	829,754	543,155	946,406	229,624	6,072	-
394 City of Frankfort	315,286	219,881	140,399	25,000	13,163	22,772	5,006	137	-
395 City of Gardner	10,898,817	7,600,856	4,853,312	561,772	299,812	716,610	87,377	2,021	-
397 City of Mankato	528,476	368,560	235,334	33,449	23,917	38,431	2,998	42	-
398 City of Marquette	375,600	261,944	167,257	34,808	28,920	40,572	11,813	297	-
399 City of Moline	111,092	77,476	49,470	4,703	2,319	6,843	796	19	-
400 City of Mound City	444,367	309,903	197,879	31,010	24,957	40,398	13,083	362	-
401 City of Ness City	583,886	407,203	260,008	35,881	22,004	43,914	8,997	229	-
403 City of Osborne	1,129,719	787,868	503,071	73,289	37,832	77,109	12,134	304	-
404 City of Rossville	351,535	245,161	156,541	24,718	16,088	27,121	5,258	134	-
405 City of Scandia	134,586	93,860	59,932	6,145	3,380	8,201	694	14	-
406 City of Spring Hill	3,233,454	2,255,017	1,439,877	200,287	124,429	246,643	58,602	1,575	-
407 City of Sterling	1,885,281	1,314,799	839,528	109,426	65,151	125,777	17,375	435	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
409 City of Valley Falls	\$ 501,552	\$ 349,784	\$ 223,344	\$ 27,842	\$ 15,878	\$ 34,356	\$ 8,525	\$ 246	\$ -
411 El Dorado Twp Butler County	156,966	109,469	69,898	8,297	4,196	10,990	5,071	160	-
417 Palmyra Twp Douglas Co	257,108	179,308	114,492	17,487	11,581	21,168	3,652	81	-
419 Sumner Regional Medical Center	-	-	-	(376,874)	(42,964)	-	-	-	-
420 Wilson Medical Center	11,824,582	8,246,487	5,265,561	684,537	410,613	765,002	(7,386)	(1,235)	-
421 Port Library	133,653	93,210	59,517	8,028	4,607	9,400	1,722	43	-
422 Goodland Public Library	168,337	117,399	74,962	10,134	5,695	11,678	2,408	65	-
425 Leavenworth Public Library	878,777	612,861	391,325	37,445	16,737	55,245	7,951	204	-
427 Wm A Rankin Memorial Library	119,605	83,413	53,261	7,290	4,117	8,294	2,244	65	-
428 Pratt Public Library	242,248	168,944	107,875	16,606	7,747	15,513	3,005	84	-
429 Russell Public Library	105,256	73,406	46,871	7,748	5,636	10,285	1,833	34	-
430 Seneca Free Library	89,884	62,685	40,026	5,945	3,760	6,411	1,098	28	-
431 City Cowley Co Joint Board of Health	1,101,773	768,379	490,626	71,505	35,653	65,595	3,394	62	-
434 City of Mulberry	250,581	174,755	111,585	15,814	8,406	16,277	2,087	50	-
435 City of Atwood	590,985	412,154	263,170	33,718	19,964	37,748	3,189	65	-
436 City of Lincoln Center	720,547	502,511	320,864	32,746	18,331	40,693	5,828	179	-
438 Manhattan Public Library	3,073,870	2,143,723	1,368,814	144,706	67,054	188,417	18,954	439	-
440 City of Little River	243,331	169,700	108,357	12,862	8,891	22,125	6,329	164	-
442 City of Belleville	1,272,096	887,162	566,472	50,423	12,545	62,655	(10,934)	(401)	-
443 City of Lyndon	398,402	277,847	177,411	14,007	6,793	24,083	4,000	110	-
445 City of Smith Center	1,071,150	747,022	476,990	68,920	41,156	77,671	14,279	366	-
451 Belleville Public Library	132,089	92,119	58,820	4,015	1,076	6,752	(1,362)	(53)	-
452 Chanute Public Library	238,247	166,154	106,093	4,398	(3,162)	7,514	(5,445)	(176)	-
454 Olathe Public Library	-	-	-	(344,005)	(349,136)	(199,486)	(24,972)	-	-
458 City of Leoti	598,957	417,714	266,719	38,480	29,414	47,377	9,813	251	-
459 City of Shawnee	19,774,638	13,790,872	8,805,771	1,277,863	795,712	1,468,999	348,542	9,572	-
461 City of Luray	186,958	130,385	83,254	13,228	6,607	12,390	1,478	35	-
463 City of Strong City	288,484	201,189	128,464	17,817	11,266	20,984	3,064	69	-
467 Coffeyville Public Library	284,092	198,126	126,508	15,654	8,971	22,495	6,985	195	-
468 Great Bend Public Library	410,405	286,217	182,756	23,783	12,701	25,643	4,665	137	-
473 City of Galva	434,711	303,168	193,579	29,643	18,928	34,450	11,307	325	-
474 City of Oakley	2,048,715	1,428,778	912,306	141,340	87,412	156,544	29,567	738	-
475 City of Udall	528,656	368,686	235,414	35,400	21,029	37,100	8,724	251	-
478 McPherson Public Library	640,951	447,001	285,420	22,902	11,223	35,526	(3,685)	(155)	-
479 City of Scranton	354,212	247,028	157,733	33,359	18,511	32,011	6,190	135	-
480 City of Lenexa	27,371,836	19,089,173	12,188,851	1,555,210	890,331	1,914,043	308,498	7,637	-
483 Soldier Twp Shawnee County	932,563	650,372	415,276	27,611	34,853	71,847	13,653	336	-
485 Kingman Carnegie Library	102,819	71,706	45,786	4,584	2,283	6,098	1,590	48	-
486 Lyons Public Library	69,790	48,671	31,078	3,789	2,150	4,517	517	10	-
488 Paola Free Library	216,979	151,322	96,622	17,706	12,039	17,545	3,504	87	-
552 Hutchinson Recreation Commission	1,385,534	966,274	616,987	67,957	37,387	87,241	3,549	13	-
563 City of Haven	517,676	361,028	230,525	16,306	3,933	26,444	3,678	114	-
565 Coffey County Extension Council	51,891	36,189	23,107	1,922	583	2,492	(414)	(15)	-
567 Woodson County Extension Council	-	-	-	(367)	-	-	-	-	-
568 Morrill Free Public Library	183,498	127,972	81,713	8,699	3,655	12,663	1,251	19	-
569 City of Macksville	200,765	140,014	89,402	11,745	8,374	15,103	2,827	73	-
573 City of Columbus	1,887,086	1,316,058	840,331	120,683	69,761	127,930	13,077	271	-
574 City of Halstead	2,012,166	1,403,289	896,030	109,555	58,730	130,285	12,370	259	-
578 City of Perry	225,372	157,175	100,360	9,737	5,912	14,365	2,344	65	-
579 City of Scott City	1,749,132	1,219,848	778,899	62,745	22,945	103,847	30,786	957	-
587 Monument Twp Logan County	34,925	24,357	15,552	1,457	682	2,006	126	1	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
605 City of Cheney	\$ 1,282,173	\$ 894,190	\$ 570,960	\$ 64,451	\$ 34,748	\$ 77,065	\$ 7,841	\$ 196	\$ -
606 City of Cottonwood Falls	347,745	242,518	154,853	18,006	15,778	25,958	3,510	80	-
607 City of Oskaloosa	228,110	159,084	101,579	12,112	5,675	14,418	2,351	62	-
610 K State Research & Extension Dickinson Co	-	-	-	(7,862)	(5,916)	(4,088)	(560)	-	-
611 Finney County Extension Council	-	-	-	(4,968)	(5,183)	(3,034)	(383)	-	-
628 Kaw Valley Drainage Dist	477,728	333,168	212,735	20,265	11,791	29,452	3,070	74	-
632 City of Altamont	850,470	593,120	378,720	46,809	26,964	55,719	5,474	115	-
633 City of Bushton	90,576	63,168	40,334	5,413	3,527	6,692	1,786	51	-
635 Irving Twp Brown County	52,974	36,944	23,590	2,137	814	3,187	1,582	52	-
641 City of Moundridge	1,297,304	904,742	577,698	51,273	23,962	75,680	6,104	136	-
648 City of Downs	163,825	114,252	72,952	4,591	(2,369)	4,520	(3,307)	(103)	-
649 Tecumseh Twp Shawnee County	540,779	377,140	240,812	31,723	20,571	27,739	2,310	86	-
650 City of Preston	46,386	32,350	20,656	6,380	(3,220)	5,463	1,015	9	-
656 City of Fowler	159,523	111,252	71,037	10,841	4,154	9,041	3,907	133	-
666 City of Satanta	289,356	201,797	128,852	14,837	8,760	19,545	2,847	71	-
676 City of Mission	3,797,245	2,648,206	1,690,937	251,920	105,513	244,259	17,365	271	-
685 City of Claflin	288,123	200,937	128,303	16,619	8,266	16,946	6,443	213	-
687 City of Toronto	156,244	108,965	69,577	11,830	9,289	12,644	1,981	43	-
706 Fowler Residential Care	1,270,291	885,903	565,668	77,374	54,054	99,549	12,446	235	-
708 Stafford County Hospital	643,628	448,868	286,612	76,728	45,497	66,436	(5,193)	(372)	-
711 City of Kiowa	666,701	464,959	296,886	26,904	11,288	42,189	(771)	(91)	-
714 City of Le Roy	141,805	98,895	63,147	5,721	2,464	7,207	359	10	-
717 City of Troy	580,156	404,602	258,347	32,770	11,699	29,449	(858)	(38)	-
727 Stafford Co Cemetery Dist 1	4,572	3,189	2,036	(19,854)	(17,904)	(9,750)	(1,895)	(25)	-
735 City of Coldwater	367,478	256,280	163,640	22,249	15,577	22,467	2,690	77	-
736 City of Hill City	1,026,448	715,847	457,084	63,029	38,495	76,401	15,740	408	-
737 City of Sylvan Grove	90,937	63,420	40,495	5,171	3,145	6,457	1,211	30	-
738 City of Thayer	104,504	72,881	46,536	8,465	6,412	12,571	4,813	128	-
748 City of Clearwater	1,340,893	935,141	597,108	77,586	45,776	101,605	26,892	743	-
758 McPherson County Extension Council	99,962	69,713	44,514	6,166	3,817	7,318	1,233	31	-
760 League of Kansas Municipalities	1,262,560	880,512	562,226	74,087	40,062	78,864	14,746	430	-
769 City of Roeland Park	1,429,182	996,715	636,424	90,853	44,966	86,427	10,700	293	-
770 City of Carbondale	460,551	321,189	205,086	19,071	1,598	24,109	3,452	105	-
774 City of Americus	155,342	108,336	69,175	8,097	3,871	10,028	1,086	26	-
776 City of Tonganoxie	3,276,260	2,284,870	1,458,939	206,946	117,443	229,913	29,991	674	-
779 Kechi Twp Sedgwick County	119,815	83,560	53,355	6,640	3,950	9,259	2,275	58	-
790 City of Glen Elder	282,527	197,035	125,811	20,240	13,569	23,705	6,906	191	-
807 City of De Soto	4,221,849	2,944,326	1,880,016	345,696	234,706	374,221	122,907	3,438	-
808 City of Hope	86,124	60,063	38,352	5,358	2,149	5,123	773	24	-
812 City of Baxter Springs	1,847,258	1,288,281	822,596	107,031	57,320	132,542	28,024	745	-
813 Little Walnut Twp Butler County	39,046	27,231	17,387	3,531	2,107	3,032	592	14	-
815 City of Delphos	109,919	76,657	48,947	4,389	2,459	7,567	1,386	35	-
844 Chapman Public Library	18,440	12,860	8,211	2,055	2,209	1,396	(472)	(15)	-
882 City of Bison	51,741	36,084	23,040	4,292	2,229	3,883	950	29	-
886 City of Lecompton	184,972	129,000	82,369	16,868	11,696	17,240	5,238	142	-
887 City of Plainville	1,005,451	701,204	447,734	67,314	47,050	83,134	20,144	528	-
895 Abilene Free Public Library	405,020	282,462	180,358	27,451	14,910	28,355	3,323	70	-
907 Emporia Recreation Commission	1,322,633	922,407	588,977	98,515	55,149	98,882	23,355	637	-
911 City of Plains	253,077	176,497	112,697	10,492	3,469	10,586	(7,972)	(270)	-
913 Franklin Twp Edwards County	59,472	41,476	26,483	3,115	1,516	4,031	730	19	-

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914 Grasshopper Twp Atchison Co	\$ 53,967	\$ 37,636	\$ 24,032	\$ 4,346	\$ 3,111	\$ 4,936	\$ (11)	\$ (12)	\$ -
920 Topeka Twp Shawnee County	-	-	-	(7,232)	(7,048)	(6,144)	(890)	-	-
936 Atchison Public Recreation Commission	326,958	228,021	145,597	20,545	13,189	22,403	4,431	122	-
937 City of Clyde	158,681	110,664	70,662	7,750	3,557	10,204	1,249	31	-
938 City of Deerfield	307,074	214,154	136,742	20,917	16,926	27,934	6,242	150	-
939 City of Eskridge	225,402	157,196	100,373	9,063	4,378	12,605	568	10	-
940 City of Louisburg	1,943,550	1,355,435	865,475	36,286	10,486	129,539	16,557	335	-
953 City of Lewis	122,884	85,699	54,721	4,028	2,063	7,779	3,466	109	-
957 City of Alta Vista	108,264	75,504	48,211	6,396	3,983	7,352	788	18	-
958 Lyons Recreation Commission	218,935	152,686	97,493	6,198	3,044	13,292	2,049	53	-
959 Stanton County Recreation Commission	89,102	62,140	39,678	3,486	968	4,728	730	22	-
971 Kiowa County Extension Council	31,676	22,091	14,106	609	(231)	857	787	31	-
978 City of Lebo	278,587	194,287	124,056	10,637	2,349	10,440	4,298	171	-
982 Graham County Hospital	6,203,031	4,326,006	2,762,249	417,256	235,491	399,432	68,641	1,940	-
983 Liberal Memorial Library	500,439	349,007	222,849	27,028	10,744	31,418	(286)	(52)	-
1000 Kinsley Library	113,137	78,902	50,381	3,272	2,181	6,733	588	13	-
1019 Frank Carlson Library	103,271	72,021	45,987	5,156	2,554	6,237	290	3	-
1020 Hoisington City Library	75,625	52,741	33,676	4,805	2,678	5,758	1,203	29	-
1042 Augusta Public Library	311,707	217,385	138,805	23,174	12,945	23,391	4,616	116	-
1061 Hill Top House Nursing Home	1,652,569	1,152,505	735,899	84,587	42,306	96,196	4,507	73	-
1069 City of Merriam	5,629,372	3,925,935	2,506,795	358,856	218,601	409,501	66,507	1,618	-
1072 City of Caldwell	580,637	404,938	258,561	31,923	18,820	38,308	4,581	109	-
1073 City of Dighton	384,144	267,902	171,062	15,842	8,475	22,251	1,054	15	-
1074 City of Quinter	408,179	284,665	181,765	21,269	13,937	25,557	462	(13)	-
1075 City of Ransom	88,891	61,993	39,584	8,946	6,608	179	1,531	88	-
1078 Hiawatha Twp Brown County	-	-	-	(6,246)	(5,855)	(1,043)	-	-	-
1088 Columbus Public Library	89,583	62,476	39,892	3,866	1,529	4,668	121	4	-
1089 Larabee Memorial Library	31,044	21,650	13,824	4,550	3,435	2,619	925	30	-
1109 Great Bend Recreation Commission	789,826	550,826	351,714	39,119	18,567	47,953	2,223	25	-
1111 Seward County Extension Council	-	-	-	(3,535)	(2,117)	(348)	-	-	-
1114 City of Brewster	137,022	95,560	61,017	8,703	4,980	9,699	1,671	42	-
1120 City of Haysville	5,611,774	3,913,663	2,498,958	287,799	147,887	341,274	23,948	470	-
1121 City of Kanorado	18,079	12,608	8,051	(5,389)	(5,678)	(4,188)	(1,841)	(41)	-
1127 City of St Paul	295,282	205,930	131,491	22,979	7,579	15,292	(241)	(15)	-
1130 City of Spearville	355,536	247,951	158,322	26,327	17,841	30,533	7,316	186	-
1132 City of Wellsville	1,111,911	775,449	495,141	91,241	53,414	87,532	26,816	769	-
1134 City of Wetmore	113,528	79,175	50,555	6,679	3,655	7,581	792	18	-
1135 City of Denison	49,244	34,343	21,929	3,244	2,026	3,719	819	24	-
1141 Clay Twp Reno County	147,340	102,755	65,612	9,127	5,074	10,239	1,562	40	-
1154 Lincoln Twp Edwards County	57,516	40,112	25,612	2,759	1,485	4,040	160	(3)	-
1172 Valley Center Twp Sedgwick Co	42,505	29,643	18,928	168	(2,556)	1,552	(821)	(31)	-
1173 Ashland District Hospital	5,240,927	3,655,033	2,333,818	346,270	166,414	305,167	16,633	349	-
1178 Lane County Library	37,301	26,014	16,611	1,455	403	1,965	154	4	-
1187 Comanche Co Extension Council	-	-	-	(3,577)	(3,261)	(3,022)	(449)	-	-
1189 Meade County Extension Council	-	-	-	(3,937)	(1,699)	(248)	-	-	-
1192 Central Kansas District 3 (Extension Co)	290,409	202,532	129,321	17,026	10,178	20,317	3,257	81	-
1193 Augusta Housing Authority	42,866	29,895	19,089	(7,034)	(6,865)	(6,043)	(6,485)	(185)	-
1194 Junction City Public Housing Authority	418,076	291,567	186,172	31,095	19,499	30,009	6,430	180	-
1195 Lyons Housing Authority	167,164	116,581	74,439	6,395	3,064	11,187	2,328	65	-
1196 City of Waterville Housing Authority	35,196	24,545	15,673	2,014	1,105	2,322	271	6	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
4053 City of Hoxie	\$ 729,752	\$ 508,931	\$ 324,963	\$ 31,571	\$ 11,273	\$ 28,661	\$ (12,876)	\$ (413)	\$ -
4055 City of Rolla	258,372	180,189	115,055	22,457	14,343	23,032	6,452	170	-
4069 Manhattan Twp-Riley County	64,856	45,231	28,881	2,462	(714)	3,780	598	15	-
4080 Leavenworth County Extension Council	53,997	37,657	24,045	1,300	666	3,220	624	17	-
4081 Shawnee County Extension Council	170,022	118,574	75,712	12,046	8,431	13,709	3,183	85	-
4084 City of Andale	446,774	311,581	198,951	26,232	14,822	31,797	5,522	141	-
4086 City of Nickerson	319,378	222,735	142,221	16,826	11,725	22,677	4,331	114	-
4087 City of Overbrook	342,180	238,637	152,375	29,992	20,328	30,625	12,505	368	-
4108 Butler County Extension Council	75,144	52,406	33,462	2,716	261	2,831	(1,425)	(45)	-
4126 City of Derby	10,373,800	7,234,709	4,619,519	662,016	400,822	725,260	121,984	3,144	-
4128 City of Medicine Lodge	1,170,570	816,358	521,262	80,987	56,952	101,486	17,102	359	-
4131 City of White City	100,984	70,427	44,969	5,125	3,455	6,070	(1,308)	(50)	-
4134 Belpre Twp Edwards County	58,569	40,846	26,081	3,859	3,133	5,238	1,066	25	-
4152 Menoken Township	148,002	103,217	65,906	10,633	8,417	8,814	1,205	39	-
4182 City of Leawood	14,410,586	10,049,972	6,417,125	638,731	271,540	790,725	(30,499)	(1,617)	-
4184 Big Creek Twp Russell County	59,833	41,727	26,644	3,119	1,676	3,885	459	13	-
4195 Wayne Twp Edward County	46,566	32,476	20,736	633	283	2,245	(113)	(6)	-
4198 Wamego Public Library	139,790	97,490	62,249	4,906	1,011	6,359	(1,236)	(43)	-
4201 Reno County Extension Council	108,655	75,776	48,385	7,119	4,164	6,770	24	(5)	-
4202 Stanton County Extension Council	-	-	-	(5,360)	(5,628)	(1,020)	-	-	-
4203 Edwards County Conservation Dist	50,327	35,098	22,411	5,005	2,859	369	(575)	(3)	-
4215 City of Ogden	590,444	411,777	262,928	28,391	13,731	31,556	1,324	35	-
4216 City of Pretty Prairie	215,746	150,462	96,073	13,692	7,924	13,897	806	10	-
4219 City of Severy	121,530	84,755	54,118	9,496	6,513	9,033	1,550	42	-
4221 Mission Twp Shawnee Co	1,327,326	925,680	591,066	98,555	59,709	114,783	40,197	1,138	-
4228 Johnston Public Library	86,274	60,168	38,419	4,475	2,645	2,085	(1,387)	(35)	-
4236 Sedgwick County Extension Council	262,012	182,728	116,675	12,065	2,506	13,351	3,903	129	-
4237 Seward County Conservation District	86,846	60,567	38,673	7,731	5,715	8,668	126	(22)	-
4238 Winfield Recreation Commission	445,570	310,742	198,415	27,705	14,754	30,705	2,486	36	-
4254 City of Fairway	1,616,772	1,127,540	719,959	110,923	77,264	136,187	23,743	527	-
4258 Center Twp Russell County	114,461	79,825	50,970	5,557	3,000	7,850	2,225	65	-
4272 Kingman Recreation Commission	145,626	101,560	64,848	7,952	4,719	10,101	6,791	223	-
4273 Parsons Recreation Commission	275,398	192,063	122,637	12,452	4,208	14,874	18	(9)	-
4274 Stevens County Extension Council	-	-	-	(5,646)	(3,186)	(515)	-	-	-
4275 City of Hardtner	64,736	45,147	28,827	4,099	2,347	4,546	259	1	-
4276 City of Hartford	97,796	68,203	43,549	2,926	2,393	5,416	494	14	-
4279 City of Victoria	294,560	205,427	131,169	11,346	5,354	16,073	(792)	(40)	-
4299 Wilson County Extension Council	-	-	-	(178)	-	-	-	-	-
4305 Elwood Twp Barber County	53,937	37,615	24,018	(1,309)	(613)	430	(2,261)	(68)	-
4312 Graham County Public Library	80,499	56,140	35,847	3,882	1,955	4,902	451	9	-
4316 Brown County Conservation District	58,750	40,972	26,162	3,296	1,727	3,944	682	17	-
4317 Ellsworth County Conservation Dist	72,798	50,769	32,417	4,668	2,778	5,062	773	19	-
4348 Stevens County Conservation Dist	49,785	34,720	22,170	3,342	1,291	3,180	1,143	35	-
4353 City of Highland	354,242	247,049	157,746	17,261	4,464	18,706	(905)	(43)	-
4355 City of Linn	60,043	41,874	26,738	3,274	1,683	5,553	2,381	67	-
4356 City of Nortonville	159,584	111,294	71,064	9,906	7,173	12,794	2,275	52	-
4358 City of Potwin	152,725	106,511	68,009	7,216	3,914	9,464	(464)	(29)	-
4360 City of Towanda	330,839	230,728	147,325	11,274	1,975	14,341	(8,267)	(284)	-
4362 City of Valley Center	2,434,634	1,697,918	1,084,158	7,751	(60,346)	32,282	(45,121)	(1,153)	-
4369 Silver Lake Twp Shawnee Co	76,408	53,287	34,025	10,739	3,637	5,851	1,112	28	-

**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, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
4372 Horton Public Library	\$ 55,862	\$ 38,958	\$ 24,876	\$ 3,856	\$ 3,183	\$ 4,289	\$ 679	\$ 19	\$ -
4373 Labette County Conservation Dist	41,633	29,035	18,539	3,001	1,797	3,117	489	13	-
4375 City of McLouth	442,472	308,581	197,036	30,414	19,220	38,669	4,936	76	-
4385 Geary County Extension Council	101,165	70,553	45,049	5,506	2,997	6,484	942	24	-
4386 City of Mullinville	40,610	28,322	18,084	43	724	2,472	1,001	32	-
4388 Bonner Springs City Library	449,722	313,637	200,264	25,502	15,830	31,808	6,189	165	-
4395 City of Leon	243,331	169,700	108,357	22,149	16,249	21,393	5,507	147	-
4404 Osage County Conservation District	70,060	48,860	31,198	(2,661)	(4,481)	(959)	(158)	18	-
4419 Kiowa County Library	60,073	41,895	26,751	262	(364)	1,516	(1,629)	(48)	-
4432 Attica Hospital District 1	2,310,276	1,611,191	1,028,780	106,733	38,664	117,342	2,691	60	-
4434 City of Galena	1,475,207	1,028,813	656,919	(431,356)	(282,614)	37,524	10,578	265	-
4435 City of South Hutchinson	1,345,916	938,645	599,345	64,958	53,718	105,338	16,670	371	-
4454 Logan County Hospital	9,264,718	6,461,232	4,125,637	314,431	166,030	554,978	(18,077)	(1,284)	-
4458 Hospital Dist 1 of Rice County	15,414,473	10,750,084	6,864,162	1,291,047	914,010	1,374,082	357,705	9,358	-
4459 Comanche County Conservation Dist	41,182	28,720	18,339	2,428	1,269	2,667	231	2	-
4460 Morton County Extension Council	30,593	21,336	13,623	944	243	(284)	(1,190)	(29)	-
4467 Wallace Co Conservation Dist	38,354	26,748	17,079	2,612	(116)	(1,570)	(719)	(2)	-
4468 USD 353 Recreation Comm	259,756	181,154	115,671	9,180	2,757	13,842	(1,071)	(46)	-
4476 Johnson Co Consolidated Fire Dist No 2	192,944	134,560	85,919	3,788	(721)	5,812	944	51	-
4480 Riverside Twp Sedgwick County	179,979	125,518	80,146	11,529	11,162	13,450	66	(20)	-
4484 Brown County Extension Council	68,255	47,601	30,395	5,910	3,846	6,692	3,148	91	-
4485 Kingman County Extension Council	40,821	28,469	18,178	2,143	700	2,096	141	2	-
4496 City of Colwich	687,698	479,602	306,236	33,723	21,415	49,384	13,075	370	-
4505 Trego County Conservation Dist	69,820	48,692	31,091	2,186	1,202	4,485	360	6	-
4518 Rush County Conservation Dist	113,107	78,881	50,367	8,918	6,296	10,386	487	(8)	-
4529 Phillips County Conservation District	103,090	71,895	45,907	7,563	4,311	10,965	5,145	148	-
4534 Clark County Extension Council	-	-	-	(3,745)	(3,021)	(3,274)	(503)	-	-
4543 City of Conway Springs	854,862	596,183	380,676	78,166	61,846	79,517	17,151	415	-
4557 Clark County Conservation District	51,139	35,664	22,772	2,825	1,668	3,674	554	11	-
4558 City of Prairie Village	7,347,881	5,124,426	3,272,057	535,845	348,549	587,998	157,395	4,329	-
4561 City of Rexford	57,366	40,007	25,545	3,493	2,066	4,116	867	24	-
4565 Hospital Dist 1 of Dickinson County	-	-	-	(2,132,233)	(2,289,304)	(2,195,061)	(1,470,083)	(40,394)	-
4573 Woodson County Conservation District	40,580	28,301	18,071	2,339	1,191	2,550	256	4	-
4583 City of Overland Park	47,574,236	33,178,366	21,185,107	2,574,130	1,375,962	3,235,838	661,934	18,091	-
4589 Wilson County Conservation Dist	109,076	76,070	48,572	6,212	3,126	6,900	690	15	-
4591 City of Wathena	465,214	324,441	207,163	20,079	8,925	22,959	(2,197)	(79)	-
4611 City of Maize	2,960,252	2,064,485	1,318,219	193,462	109,830	206,230	20,771	402	-
4612 City of Westwood	872,249	608,309	388,418	55,921	33,368	65,491	13,252	340	-
4614 Franklin County Conservation Dist	65,488	45,671	29,162	2,541	(4,035)	(5,091)	(8,921)	(269)	-
4632 Cowley County Extension Council	57,606	40,175	25,653	3,553	2,164	3,485	(427)	(19)	-
4640 Arkansas City Recreation Commission	389,137	271,385	173,285	21,260	11,422	26,459	1,300	3	-
4646 Coffeyville Recreation Commission	410,736	286,448	182,903	19,445	10,197	24,988	1,971	42	-
4650 Stafford County Extension Council	-	-	-	(3,501)	(2,130)	(685)	(59)	-	-
4655 Kiowa County Conservation Dist	98,066	68,392	43,670	(1,500)	5,050	4,492	(3,861)	(129)	-
4797 City of Pawnee Rock	83,266	58,070	37,079	5,338	2,108	2,427	(1,113)	(29)	-
4805 Doniphan County Extension Council	46,747	32,601	20,817	3,059	1,805	3,351	630	15	-
4806 Kearny County Extension Council	55,862	38,958	24,876	3,533	2,111	4,081	719	19	-
4808 Johnson Co Park & Recreation Dist	25,500,362	17,784,003	11,355,472	1,964,074	1,150,632	1,978,161	482,110	13,073	-
4809 City of Edwardsville	1,150,776	802,554	512,448	68,940	41,194	76,027	7,535	165	-
4810 City of Goddard	1,813,356	1,264,638	807,499	143,303	82,332	136,474	27,751	725	-

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
4815 Grant County Library	\$ 264,478	\$ 184,448	\$ 117,774	\$ 9,365	\$ 2,892	\$ 13,903	\$ 983	\$ 28	\$ -
4822 Kansas Turnpike Authority	27,968,386	19,505,208	12,454,498	1,578,060	1,033,507	2,034,461	503,887	14,116	-
4824 Meade County Conservation Dist	43,438	30,294	19,343	2,359	1,265	3,143	325	4	-
4837 City of Hanston	-	-	-	(5,180)	(1,400)	(158)	-	-	-
4838 City of Mission Hills	1,258,439	877,638	560,391	84,406	46,082	89,279	7,431	111	-
4848 Harper Hospital Dist 5	-	-	-	(31,840)	-	-	-	-	-
4850 The Guidance Center	10,248,119	7,147,059	4,563,552	790,318	560,569	922,767	272,834	7,349	-
4851 Wyandotte County Extension Council	205,067	143,014	91,318	21,381	11,253	20,079	10,296	305	-
4853 North Edwards Co Cemetery District	57,847	40,343	25,760	3,582	2,240	4,156	652	15	-
4859 Geary Community Hospital	8,767,858	6,114,722	3,904,382	(1,015,734)	(840,339)	(502,174)	(1,042,978)	(31,901)	-
4860 Clearwater Public Library	75,505	52,657	33,623	3,407	1,380	5,867	3,591	114	-
4863 Chanute Recreation & Parks Commission	228,531	159,378	101,766	(5,815)	9,046	19,955	4,815	120	-
4867 Greenwood County Conservation Dist	95,088	66,315	42,343	9,644	4,587	7,697	(282)	(28)	-
4873 City of Kechi	1,206,247	841,239	537,149	79,937	42,135	84,683	11,702	269	-
4878 Stanton County Conservation Dist	43,528	30,357	19,383	3,122	1,893	2,745	1,097	37	-
4879 Marshall County Extension Council	34,203	23,853	15,231	401	(502)	719	(84)	4	-
4880 Marion Co Conservation Dist	92,772	64,699	41,312	(2,813)	1,693	5,844	476	9	-
4887 Harvey County Extension Council	117,980	82,280	52,537	9,112	4,591	8,499	2,864	84	-
4889 Haskell County Conservation Dist	25,449	17,748	11,333	(146)	(969)	(112)	(1,000)	(28)	-
4891 Twin Caney Watershed Jt Dist 34	35,707	24,902	15,901	3,320	2,221	2,042	738	28	-
4893 Bourbon County Conservation Dist	61,246	42,713	27,273	(1,540)	(1,634)	309	7	16	-
4894 Butler County Conservation Dist	99,931	69,692	44,500	1,842	(61)	6,226	950	21	-
4895 Mitchell County Conservation Dist	-	-	-	(3,525)	(2,724)	(6,017)	(3,248)	(77)	-
4896 Morris County Conservation District	63,623	44,371	28,332	(5,558)	(7,369)	2,461	556	12	-
4897 Nemaha County Conservation District	168,578	117,567	75,069	15,520	11,301	15,941	2,650	55	-
4899 Wabaunsee County Conservation District	126,373	88,133	56,275	10,548	4,664	8,388	1,063	26	-
4900 Washington County Conservation Dist	56,313	39,273	25,077	3,646	2,185	4,025	806	24	-
4911 Marshall County Conservation Dist	145,174	101,245	64,647	7,749	4,272	9,321	1,148	28	-
4913 Southwest Medical Center	36,520,408	25,469,405	16,262,767	1,964,602	960,618	1,849,002	222,885	7,801	-
4914 Cowley Co Conservation District	62,450	43,553	27,809	827	1,367	3,902	469	12	-
4917 Osborne County Conservation Dist	37,662	26,266	16,771	1,234	257	1,991	210	5	-
4919 Ottawa County Conservation District	16,034	11,182	7,140	(1,890)	(2,271)	(1,681)	(2,065)	(60)	-
4920 Cloud Co Conservation District	115,424	80,497	51,399	12,530	9,723	10,725	2,432	60	-
4925 Pawnee County Conservation District	45,664	31,846	20,334	356	(751)	891	(2,043)	(65)	-
4926 Rawlins County Conservation Dist	73,399	51,189	32,685	6,454	4,532	4,718	(33)	(4)	-
4927 Republic County Conservation Dist	145,265	101,308	64,687	17,722	14,219	18,577	10,744	321	-
4928 Smith County Conservation District	54,147	37,762	24,112	3,751	2,378	2,991	2,287	81	-
4932 Crawford County Conservation Dist	123,215	85,930	54,868	13,297	7,564	9,303	1,413	33	-
4933 Hodgeman County Conservation Dist	34,684	24,189	15,445	(2,455)	(4,705)	(4,231)	(5,676)	(169)	-
4935 Wyandotte County Conservation District	60,765	42,378	27,059	2,814	1,473	3,770	692	17	-
4936 Hays Recreation Commission	781,884	545,287	348,178	40,735	22,020	51,886	7,230	178	-
4943 Pottawatomie Wabaunsee Regional Library	465,936	324,944	207,484	29,872	19,331	36,480	6,800	164	-
4944 Riley County Conservation District	104,053	72,567	46,335	9,088	6,647	10,210	5,629	170	-
4945 Sumner County Conservation District	91,328	63,692	40,669	8,649	6,366	9,389	(482)	(43)	-
4949 Pottawatomie County Extension Council	55,110	38,434	24,541	(688)	1,654	4,010	792	19	-
4951 Chautauqua County Conservation Dist	32,939	22,972	14,668	2,170	1,218	2,429	593	18	-
4953 Central Kansas Mental Health Center	12,696,831	8,854,795	5,653,979	1,126,841	731,270	1,189,063	327,677	8,471	-
4961 Hamilton County Hospital	1,718,538	1,198,512	765,276	145,688	80,435	106,599	75,718	2,581	-
4967 Sheridan County Public Library	37,873	26,413	16,865	2,043	1,170	\$ 2,590	542	13	-

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

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As of and for the year ended June 30, 2023

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
4969 Leavenworth County Conservation District	\$ 54,388	\$ 37,930	\$ 24,219	\$ 8,259	\$ 6,958	\$ 8,912	\$ 5,783	\$ 172	\$ -
4970 Linn County Conservation District	48,010	33,483	21,379	1,533	179	1,994	(724)	(25)	-
4971 Hamilton County Conservation Dist	59,141	41,245	26,336	3,189	1,752	3,879	596	17	-
4972 Pottawatomie County Conservation Dist	80,739	56,308	35,954	(4,512)	(7,374)	(3,243)	(3,842)	(99)	-
4973 City of Sylvania	52,703	36,755	23,469	1,823	87	2,323	617	24	-
5051 Lincoln Co Conservation Dist	37,301	26,014	16,611	2,040	1,224	2,564	432	12	-
5052 Sumner County Hospital District 1	4,138,101	2,885,920	1,842,722	356,819	216,123	277,207	94,454	3,007	-
5053 Jefferson County Conservation Dist	108,445	75,629	48,291	2,237	1,782	7,836	288	(5)	-
5225 City of Milford	125,952	87,839	56,087	7,849	4,379	8,986	1,289	31	-
5242 City of Lansing	3,485,629	2,430,884	1,552,172	194,392	114,166	235,793	45,164	1,234	-
5247 Barber County Conservation Dist	51,109	35,643	22,759	2,336	1,218	3,166	388	7	-
5252 City of Grinnell	99,540	69,420	44,326	8,738	6,225	9,721	729	(1)	-
5257 Ford Co Extension Council	36,910	25,741	16,436	(1,853)	167	2,443	389	10	-
5259 Reno County Conservation Dist	293,237	204,504	130,580	25,052	15,271	21,627	6,920	210	-
5311 SE Kansas Library System	856,607	597,399	381,452	35,959	15,235	46,061	(187)	(36)	-
5327 NW Kansas Library System	333,787	232,784	148,637	7,737	1,321	14,415	(4,435)	(151)	-
5336 Central Kansas Library System	1,060,711	739,742	472,341	39,872	12,305	47,524	(12,747)	(431)	-
5339 City of Goessel	130,134	90,755	57,949	7,490	4,135	8,560	1,033	22	-
5349 Salina Airport Authority	1,378,254	961,197	613,745	81,075	56,500	104,582	13,723	282	-
5350 Stevens County Library	214,061	149,287	95,323	7,698	2,336	12,144	2,394	71	-
5352 Atchison County Extension Council	3,429	2,392	1,527	(2,026)	(2,215)	(16)	344	11	-
5353 McPherson County Conservation Dist	50,898	35,497	22,665	(2,277)	(1,548)	3,307	(188)	(16)	-
5354 Atchison Public Library	367,629	256,385	163,707	15,159	8,209	23,206	2,840	68	-
5355 Strother Field Commission	310,864	216,797	138,430	20,865	12,175	21,595	2,762	62	-
5356 Scott County Library	95,088	66,315	42,343	1,358	687	6,479	2,164	63	-
5357 Marion County Extension Council	-	-	-	(4,877)	(4,409)	(2,254)	(267)	-	-
5363 Allen County Conservation District	37,241	25,972	16,584	967	(428)	1,010	(1,023)	(34)	-
5369 Ness County Conservation Dist	69,549	48,504	30,971	384	(1,376)	1,227	(2,455)	(74)	-
5371 Southwest Guidance Center	1,604,138	1,118,729	714,333	89,296	44,201	91,323	8,735	243	-
5380 Kearny County Library	148,604	103,637	66,174	8,845	5,378	10,582	2,008	51	-
5381 Wellsville City Library	93,705	65,350	41,727	5,287	2,840	6,218	762	16	-
5384 Cherokee County Conservation Dist	53,997	37,657	24,045	5,430	4,150	6,142	(302)	(30)	-
5389 City of Edgerton	2,288,497	1,596,002	1,019,082	161,927	103,804	185,272	45,984	1,222	-
5390 Independence Recreation Commission	379,782	264,860	169,119	18,138	9,514	23,515	2,847	71	-
5391 Neosho County Conservation District	44,130	30,776	19,651	2,349	1,823	3,063	394	11	-
5408 NE Kansas Library System	940,294	655,763	418,719	55,106	30,060	66,234	8,772	196	-
5413 Library Dist 1 Miami County	433,899	302,602	193,218	25,477	11,631	28,100	3,602	85	-
5414 Southwest Kansas Library System	423,851	295,595	188,744	12,135	(1,378)	22,340	1,525	32	-
5421 City of Grandview Plaza	921,192	642,441	410,213	41,012	21,981	58,709	5,205	100	-
5427 Lyon County Conservation District	227,749	158,832	101,418	26,409	14,603	19,286	4,236	108	-
5433 Riley County Extension Council	233,554	162,881	104,003	13,463	7,494	15,535	2,172	53	-
5438 City of Holcomb	727,466	507,336	323,945	70,138	46,148	70,937	19,578	498	-
5440 Newton Recreation Comm	965,924	673,637	430,132	55,821	33,855	69,681	8,202	166	-
5441 Southeast Kansas Mental Health Center	19,540,181	13,627,361	8,701,366	2,277,241	1,789,461	2,424,272	995,675	27,330	-
5446 Saline County/City Building Authority	447,766	312,273	199,393	26,519	18,216	34,378	8,253	224	-
5454 RWD 2 Miami Co	1,301,034	907,344	579,359	99,132	61,672	105,572	25,856	686	-
5463 City of Leonardville	185,935	129,672	82,798	16,208	11,343	17,362	3,565	82	-
5466 Grant County Cemetery District	64,736	45,147	28,827	3,801	2,272	4,948	873	22	-
5470 Pawnee Watershed District 81	205,067	143,014	91,318	10,362	6,125	13,082	1,396	33	-
5471 City of Walton	\$ 98,427	\$ 68,643	\$ 43,830	\$ 3,833	\$ (2,231)	\$ 4,475	\$ 1,499	\$ 50	\$ -

See accompanying notes to schedules

(continued)

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5472 Grant County Conservation Dist	51,289	35,769	22,839	4,143	2,985	5,187	1,588	40	-
5475 North East Animal Control Commission	-	-	-	(8,841)	(989)	-	-	-	-
5478 RWD 3 Miami Co	93,103	64,930	41,459	4,121	4,066	7,436	2,216	61	-
5479 Wyandotte County Law Library	-	-	-	(1,424)	(138)	-	-	-	-
5489 Sumner County Extension Council	36,399	25,385	16,209	572	419	2,220	(67)	(5)	-
5494 Pratt County Conservation Dist	49,394	34,448	21,996	2,589	1,293	3,058	243	7	-
5497 Morton County Library	158,591	110,602	70,621	8,368	5,063	12,412	2,145	50	-
5498 Kingman County Conservation Dist	92,140	64,259	41,031	3,000	(904)	3,422	1,574	61	-
5501 Wakarusa Watershed Dist 35	142,497	99,378	63,455	10,939	7,142	12,521	4,531	129	-
5505 Cherokee County Extension Council	91,328	63,692	40,669	5,179	2,481	5,268	(187)	(12)	-
5506 Sek Multi County Health Dept	773,130	539,183	344,280	53,956	34,863	49,156	7,973	235	-
5508 Hays Public Library	1,024,282	714,337	456,119	57,243	29,160	70,975	12,517	318	-
5511 Sabetha Cemetery Association	-	-	-	(1,462)	(169)	-	-	-	-
5512 City of Rose Hill	1,844,581	1,286,414	821,403	133,617	83,837	129,886	23,235	624	-
5513 Thomas County Extension Council	49,906	34,804	22,223	3,298	1,630	3,334	435	9	-
5518 Plainville Memorial Library	74,903	52,238	33,355	3,697	1,930	4,697	274	3	-
5520 Rice County Extension Council	29,540	20,601	13,154	54	(452)	1,112	(239)	(7)	-
5521 Pottawatomie Creek Watershed Dist 90	62,720	43,741	27,930	755	(2,494)	3,235	449	9	-
5523 Elk County Conservation District	29,721	20,727	13,235	1,680	807	1,901	250	6	-
5532 Eureka Carnegie Library	79,386	55,364	35,351	4,377	3,326	5,395	1,798	57	-
5536 NE Kansas Multi County Board of Health	1,918,070	1,337,666	854,129	143,397	82,512	138,815	16,960	361	-
5537 Douglas County Extension Council	156,996	109,490	69,912	1,501	(2,723)	733	(6,404)	(189)	-
5543 City of Lake Quivira	112,536	78,483	50,113	11,411	6,411	9,316	2,535	70	-
5544 City of Silver Lake	379,661	264,777	169,066	16,464	12,608	29,287	2,350	22	-
5546 City of Buffalo	38,053	26,538	16,945	2,010	1,082	2,426	279	6	-
5549 South Central Kansas Library System	1,143,316	797,351	509,126	65,750	36,736	77,208	15,486	427	-
5551 SE Kansas Regional Planning Commission	356,619	248,707	158,805	29,732	20,486	26,891	396	(30)	-
5553 Riley County Law Enforcement Agency	8,333,267	5,811,637	3,710,856	503,332	287,408	574,667	107,941	2,887	-
5555 Wet Walnut Creek Watershed Jt Dist 58	208,526	145,427	92,858	10,169	5,109	12,767	1,769	46	-
5556 City of Garden Plain	507,840	354,168	226,144	25,859	12,826	34,274	4,642	104	-
5561 Barber County Extension Council	23,584	16,448	10,502	(518)	(1,163)	162	(555)	(17)	-
5564 City of Hoyt	113,649	79,259	50,608	7,409	4,638	7,445	742	15	-
5570 RWD 9 Leavenworth County	166,623	116,203	74,198	9,277	4,392	9,358	1,170	35	-
5573 Scott County Conservation District	49,214	34,322	21,915	3,428	2,338	3,976	2,700	88	-
5585 Miami County Conservation Dist	80,920	56,434	36,034	3,408	774	3,750	39	3	-
5598 Wichita County Conservation Dist	79,897	55,720	35,579	8,339	6,404	7,154	3,633	113	-
5605 Kansas Association of Counties	564,092	393,399	251,194	32,050	11,539	37,189	5,849	145	-
5606 Labette-Hackberry Crk Watershed Dist 96	62,359	43,490	27,769	2,587	1,212	3,577	227	4	-
5615 Finney Co Conservation District	56,734	39,566	25,264	4,031	2,484	4,667	1,101	26	-
5617 City of Manter	84,018	58,594	37,414	5,631	3,098	5,992	1,790	52	-
5620 Dorothy Bramlage Library	822,404	573,546	366,222	38,915	20,371	51,274	8,210	223	-
5621 Shawnee Heights Fire District	52,312	36,483	23,295	3,730	2,327	4,038	918	26	-
5622 Doniphan Co Rural Fire District 2	-	-	-	(18,296)	(18,442)	(19,552)	(4,594)	(58)	-
5632 Stafford County Conservation Dist	53,064	37,007	23,630	3,827	2,189	3,998	857	22	-
5635 City of Melvern	137,534	95,916	61,245	8,187	5,049	8,708	1,648	51	-
5636 Geary County Conservation District	55,982	39,042	24,929	3,216	1,998	4,039	808	22	-
5641 Hamilton County Extension Council	27,074	18,881	12,056	4,045	1,186	2,393	1,818	58	-
5642 Stafford Recreation Commission	52,673	36,734	23,456	1,338	280	3,862	367	4	-
5643 RWD 3 Marshall Co	103,240	72,000	45,974	5,951	3,727	7,345	1,011	23	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
5647 Metropolitan Topeka Airport Auth	\$ 3,698,698	\$ 2,579,479	\$ 1,647,053	\$ 271,628	\$ 191,342	\$ 302,074	\$ 86,579	\$ 2,420	\$ -
5648 Dickinson Co Conservation Dist	55,681	38,832	24,795	3,306	1,986	3,850	501	11	-
5649 Burlington Recreation Commission	523,482	365,077	233,110	22,456	10,562	31,560	2,533	51	-
5654 Harper County Extension Council	-	-	-	(4,522)	(3,398)	(586)	-	-	-
5656 RWD 3 Nemaha Co	279,369	194,832	124,405	21,195	13,483	22,851	4,837	120	-
5661 Kansas Municipal Energy Agency	5,550,408	3,870,865	2,471,631	533,449	388,938	508,644	130,012	3,393	-
5662 Atchison County Conservation Dist	54,568	38,056	24,300	(1,026)	41	3,270	872	26	-
5665 Holcomb Recreation Commission	359,868	250,972	160,251	6,238	(777)	19,229	(1,761)	(83)	-
5668 City of Auburn	462,506	322,553	205,957	32,722	22,946	39,869	10,657	284	-
5674 RWD 1 Consolidated Shawnee Co	308,308	215,014	137,291	21,660	13,319	22,832	10,277	323	-
5675 Derby Recreation Commission	3,178,194	2,216,479	1,415,270	192,287	126,463	238,945	53,107	1,418	-
5676 RWD 2 Mitchell Co	178,715	124,637	79,583	2,798	1,220	8,308	(1,107)	(39)	-
5677 South Central Kansas Reg Medical Center	13,220,945	9,220,313	5,887,370	1,137,306	533,697	802,458	(52,611)	(2,568)	-
5680 Ellis County Conservation District	52,974	36,944	23,590	(4,875)	(9,469)	(12,012)	(7,591)	(184)	-
5681 Pratt County Extension Council	46,597	32,497	20,750	1,526	610	2,033	630	26	-
5686 City of Park City	2,908,000	2,028,045	1,294,951	205,469	121,513	208,711	25,104	537	-
5687 City of Bel Aire	3,541,190	2,469,633	1,576,914	256,321	156,230	276,309	37,778	775	-
5690 Grant County Recreation Comm	575,975	401,686	256,485	15,424	9,901	30,919	2,255	63	-
5702 City of Meriden	200,104	139,553	89,107	5,839	93	5,962	(4,310)	(131)	-
5704 Highland Cemetery	69,970	48,797	31,158	3,670	1,121	4,579	653	13	-
5710 Public Wholesale Water District No 4	359,386	250,637	160,037	17,376	9,097	23,981	3,219	75	-
5715 Public Wholesale Water Supply Dist 5	257,259	179,413	114,559	14,869	8,377	17,316	2,273	52	-
5717 Kearny County Conservation District	142,437	99,336	63,428	15,763	12,219	14,599	862	(8)	-
5724 Marion County Rural Water District 4	162,832	113,560	72,510	11,895	8,718	11,763	1,409	30	-
5725 Crawford County RWD 2	92,351	64,406	41,124	4,750	2,653	6,125	824	18	-
9000 Topeka Metropolitan Transit Authority	5,616,587	3,917,019	2,501,102	196,015	89,055	295,269	26,981	811	-
9035 Coffey County Library	944,536	658,721	420,608	51,948	29,351	65,104	13,955	383	-
9036 Colby Housing Authority	465,695	324,777	207,377	33,903	21,827	37,965	7,521	181	-
9037 McPherson Recreation Commission	351,415	245,077	156,487	21,168	11,862	23,341	3,157	76	-
9038 Sedgwick County Conservation District	62,329	43,469	27,756	3,592	1,880	3,998	734	19	-
9039 RWD 1 Jackson Co	271,036	189,021	120,694	18,460	11,112	20,129	3,468	87	-
9040 RWD 3 Jackson Co	474,960	331,238	211,503	34,312	23,436	38,374	6,531	149	-
9041 City of Ensign	47,168	32,895	21,004	5,553	4,409	6,103	(13,458)	(495)	-
9044 Disability Rights Center of Kansas	2,142,029	1,493,855	953,859	154,142	95,879	148,213	9,003	104	-
9049 Kearny County Council on Aging	97,405	67,930	43,375	3,099	2,161	6,449	876	20	-
9050 USD 208 Recreation Commission	128,780	89,811	57,346	8,708	5,037	8,887	1,192	28	-
9052 City of Salina Housing Authority	520,715	363,147	231,877	15,025	3,259	13,355	(3,530)	(53)	-
9058 Atwood Public Library	44,160	30,797	19,665	2,664	1,573	3,109	437	8	-
9059 Smoky Hills Public Television	848,906	592,029	378,023	42,762	21,999	61,350	11,569	289	-
9060 USD 303 Recreation Commission	64,525	45,000	28,734	3,527	2,028	4,935	1,220	32	-
9061 Consolidated RWD 1	172,067	120,000	76,623	6,325	2,129	8,216	(1,474)	(50)	-
9062 City of Oakley Housing Authority	146,077	101,874	65,049	12,771	8,872	13,626	3,042	71	-
9064 Coffey County Historical Museum	152,695	106,490	67,996	9,982	5,393	10,170	1,357	35	-
9065 Turner Recreation Commission	612,554	427,196	272,774	52,940	36,107	48,881	6,793	145	-
9068 Shawnee County Fire District 1	91,629	63,902	40,803	4,404	2,260	5,461	446	12	-
9069 City of Howard Housing Authority	85,131	59,371	37,909	6,812	3,334	7,692	1,015	16	-
9071 Russell Recreation Commission	105,888	73,846	47,152	4,326	2,106	5,647	(200)	(8)	-
9072 City of Russell Housing Authority	166,893	116,392	74,319	6,517	1,754	7,147	418	21	-
9073 City of McFarland	-	-	-	(1,016)	(69)	-	-	-	-

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As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9075 Oberlin City Library	\$ 24,817	\$ 17,308	\$ 11,051	\$ 248	\$ (30)	\$ 280	\$ (459)	\$ (10)	\$ -
9076 Pratt Airport Authority	193,155	134,706	86,013	11,549	7,009	13,519	2,334	58	-
9078 The Legacy At Park View	-	-	-	(7,344)	-	-	-	-	-
9079 RWD 1 Elk Co	106,971	74,601	47,635	6,091	3,753	7,493	1,587	45	-
9080 Ottawa Recreation Commission	475,502	331,616	211,744	24,894	11,722	28,647	4,477	128	-
9081 Oberlin Housing Authority	102,158	71,245	45,491	7,883	3,927	9,132	1,648	33	-
9082 Fort Scott Housing Authority	374,277	261,021	166,668	13,542	3,918	18,930	(2,634)	(99)	-
9084 Goddard Public Library	141,685	98,811	63,093	15,115	8,315	10,700	1,420	33	-
9085 Johnson Co Fire Dist 1	78,483	54,734	34,949	11,541	9,637	10,614	2,368	49	-
9086 SE Kansas Area Agency on Aging	1,496,866	1,043,917	666,564	125,946	80,673	132,728	19,584	368	-
9087 Ulysses Housing Authority	110,881	77,329	49,376	8,727	2,288	4,694	(110)	2	-
9089 Lakin Recreation Commission	239,120	166,762	106,481	11,836	7,577	18,167	(716)	(62)	-
9090 City of Agra	38,324	26,727	17,066	1,774	(852)	3,095	(827)	(39)	-
9091 City of Chase	104,684	73,007	46,617	2,666	1,817	6,071	(797)	(32)	-
9092 Larned Recreation Comm	139,248	97,112	62,008	12,459	9,082	13,559	3,623	91	-
9093 City of Scammon	46,597	32,497	20,750	(54)	850	2,773	177	1	-
9095 Comanche County Hospital	4,080,886	2,846,018	1,817,244	242,521	142,461	240,798	32,741	968	-
9096 Rossville Community Library	121,259	84,567	53,998	6,434	3,766	7,889	1,143	29	-
9097 Edwards County Hospital	7,140,798	4,980,007	3,179,842	439,440	240,770	499,886	120,050	3,392	-
9098 Sublette Recreation Commission	148,483	103,553	66,121	6,346	4,773	10,099	563	2	-
9100 City of Weir	131,126	91,448	58,391	10,163	6,935	14,213	5,163	138	-
9101 Deerfield Recreation Commission	38,625	26,937	17,200	(1,800)	(2,318)	(831)	(2,064)	(59)	-
9102 Stanton County Cemetery Board	48,522	33,839	21,607	2,103	1,026	2,798	178	4	-
9103 SW Kansas Area Agency on Aging	1,074,158	749,120	478,329	54,097	26,789	66,059	9,333	252	-
9104 Jayhawk Area Agency on Aging	1,890,636	1,318,533	841,912	162,990	110,193	176,469	46,427	1,185	-
9105 NW Kansas Area Agency on Aging	1,345,074	938,057	598,970	90,822	52,723	106,106	24,788	647	-
9106 Post Rock Extension District 1	275,579	192,189	122,717	17,577	11,324	17,510	406	(7)	-
9108 City of Bronson	97,375	67,909	43,361	2,549	144	1,277	(529)	(1)	-
9109 City of Gridley	123,726	86,287	55,096	8,442	4,090	7,473	864	23	-
9110 City of Inman	680,960	474,903	303,236	43,799	21,370	41,692	473	(27)	-
9111 City of New Strawn	137,594	95,958	61,271	2,461	287	9,171	2,149	56	-
9113 City of Uniontown	131,818	91,930	58,699	6,605	3,780	8,322	349	-	-
9114 Erie City Public Library	33,391	23,287	14,869	1,603	965	2,236	308	7	-
9115 Oakley Public Library	139,609	97,364	62,169	8,507	4,798	9,371	1,244	30	-
9116 Oswego Public Library	40,460	28,217	18,017	2,582	1,611	3,106	1,099	31	-
9117 Stanton County Public Library	131,547	91,741	58,579	4,885	1,848	5,816	(980)	(32)	-
9121 Wichita County Extension Council	41,092	28,657	18,298	2,866	1,345	2,679	317	7	-
9122 Jewell County Conservation District	47,168	32,895	21,004	2,996	2,996	4,239	1,578	46	-
9123 Rooks County Conservation District	57,877	40,364	25,773	(2,995)	(953)	2,862	152	2	-
9124 Russell County Conservation District	116,326	81,126	51,801	10,621	7,876	11,869	1,638	25	-
9125 Saline County Conservation District	157,749	110,014	70,246	12,786	5,835	8,875	4,311	146	-
9126 Hugoton Recreation Commission	263,967	184,091	117,546	13,533	7,186	16,677	2,173	56	-
9127 Hospital Dist No 6 of Harper County	12,095,076	8,435,130	5,386,014	613,529	366,773	787,563	139,364	3,838	-
9128 Johnson County RWD 7	871,317	607,658	388,003	66,424	41,192	69,636	19,444	542	-
9129 Jetmore Housing Authority	47,770	33,315	21,272	1,720	549	2,225	(482)	(18)	-
9130 Stanton County Health Care Facility	6,365,652	4,439,419	2,834,665	199,913	95,612	305,772	(74,093)	(2,593)	-
9131 City of Palco	84,891	59,203	37,802	4,531	2,267	5,227	404	9	-
9132 Western Kansas Groundwater Management	236,984	165,273	105,530	13,893	13,145	21,941	9,331	273	-
9134 Tri-Ko Inc	5,446,897	3,798,676	2,425,537	229,903	108,175	334,670	101,504	3,153	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9135 Mary Cotton Public Library	\$ 112,115	\$ 78,189	\$ 49,925	\$ 9,899	\$ 5,942	\$ 7,982	\$ 1,029	\$ 23	\$ -
9136 City of Harveyville	55,772	38,895	24,835	(502)	(2,091)	266	(1,142)	(27)	-
9137 SE Kansas Regional Juvenile Detention Center	763,414	532,406	339,953	45,038	37,482	64,068	10,086	215	-
9138 City of Greenleaf	90,576	63,168	40,334	5,392	2,691	6,044	873	19	-
9139 Kansas Guardianship Program	646,727	451,029	287,992	32,257	15,549	38,011	66	(37)	-
9140 City of Pleasanton	755,743	527,057	336,537	35,231	18,330	58,408	19,876	571	-
9141 City of Winchester	37,813	26,371	16,838	(6,959)	(2,234)	(1,897)	(6,590)	(213)	-
9142 Wakarusa Township	229,554	160,091	102,222	(13,968)	(20,208)	(1,776)	1,978	126	-
9144 N C Kansas Reg Juvenile Deten Facility	2,180,774	1,520,876	971,112	186,880	114,530	183,655	65,121	1,887	-
9145 Developmental Services of NW Kansas Inc	11,945,360	8,330,718	5,319,344	566,704	378,356	936,293	245,427	6,595	-
9146 Futures Unlimited Inc	4,090,031	2,852,395	1,821,316	148,131	81,358	271,652	65,379	1,861	-
9147 C O F Training Services Inc	5,159,225	3,598,054	2,297,435	48,741	29,245	302,236	58,301	1,681	-
9148 NW Local Environmental Protection Group	65,428	45,629	29,135	(163)	2,841	226	(5,062)	(159)	-
9149 Big Lakes Developmental Center Inc	7,247,648	5,054,524	3,227,423	423,002	232,015	520,497	90,112	2,225	-
9150 Multi Community Diversified Service Inc	5,001,868	3,488,312	2,227,363	182,945	60,938	330,975	77,404	2,140	-
9151 High Plains Mental Health Center	10,219,271	7,126,940	4,550,706	704,309	431,425	827,735	171,439	4,220	-
9152 Arrowhead West Inc	10,147,646	7,076,989	4,518,811	546,909	270,026	771,651	151,595	3,669	-
9153 Barton County Extension Council	-	-	-	(231)	-	-	-	-	-
9154 NE Kansas Area Agency on Aging Inc	849,538	592,469	378,305	85,091	58,927	71,589	19,234	533	-
9155 City of Onaga	348,226	242,853	155,067	10,843	3,032	15,011	(1,706)	(51)	-
9156 Central Rush County Ems	78,092	54,462	34,775	6,248	5,115	8,075	4,530	135	-
9157 Tri-Valley Developmental Service Inc	4,943,479	3,447,592	2,201,362	285,248	167,210	401,160	137,958	3,933	-
9159 Sunflower Extension District 6	158,801	110,748	70,715	10,227	5,892	11,260	1,842	45	-
9160 Goodland Housing Authority	271,127	189,084	120,734	20,986	14,064	25,655	6,439	157	-
9161 Medicine Lodge Township	136,511	95,203	60,789	6,116	4,094	9,822	1,662	38	-
9162 NW Kansas Groundwater Mgt Dist 4	279,309	194,790	124,378	316	4,709	16,235	1,857	52	-
9163 Coldwater-Wilmore Regional Library	38,023	26,518	16,932	1,363	478	1,937	(76)	(2)	-
9164 Twin Valley Developmental Services Inc	3,564,232	2,485,703	1,587,175	149,699	88,578	278,817	95,604	2,735	-
9166 Scott County Extension Council	-	-	-	(3,617)	(1,400)	(1,804)	(294)	-	-
9169 Housing Authority City of Iola	440,276	307,049	196,058	24,759	16,613	32,220	7,337	202	-
9170 Plumb Township Wabaunsee Co	33,150	23,119	14,762	1,407	489	2,680	548	11	-
9171 Training & Evaluation Center Hutchinson	6,855,503	4,781,041	3,052,799	484,349	342,280	590,929	173,722	4,740	-
9172 Nemaha County Training Center Inc	2,120,190	1,478,624	944,134	142,633	101,562	186,663	57,144	1,555	-
9173 Sheltered Living Inc	6,688,128	4,664,314	2,978,266	400,844	185,934	422,745	97,568	2,897	-
9174 Starkey Inc	15,798,406	11,017,840	7,035,130	683,297	386,099	1,204,380	301,754	7,995	-
9175 Community Living Opportunities Inc	-	-	-	(266,192)	(154,187)	(91,566)	(41,764)	(1,045)	-
9176 City of Grainfield	52,673	36,734	23,456	3,621	5,656	8,516	5,600	167	-
9177 City of Cunningham	123,696	86,266	55,083	6,949	4,017	8,513	1,625	41	-
9178 City of Greeley	74,362	51,860	33,114	4,984	5,126	5,506	656	16	-
9179 Halstead Public Library	-	-	-	(247)	-	-	-	-	-
9181 Colby Recreation Dept	-	-	-	(5,629)	(5,754)	(5,716)	(3,351)	(89)	-
9182 City of Whitewater	172,729	120,462	76,917	6,267	4,424	9,933	(1,850)	(75)	-
9183 Walnut Creek Extension Dist 2	186,928	130,364	83,240	10,630	6,608	13,477	1,617	34	-
9184 SC Kansas Area Agency on Aging	519,060	361,993	231,141	23,657	19,021	44,646	10,952	275	-
9185 Rice County Council on Aging	456,310	318,231	203,198	31,565	19,996	38,005	8,902	228	-
9186 Kingman County Council on Aging	179,618	125,266	79,985	4,790	2,028	10,554	1,038	25	-
9187 City of Norcatar	44,220	30,839	19,691	2,803	1,893	3,126	505	15	-
9188 Beloit Housing Authority	102,248	71,308	45,532	7,653	7,235	10,922	3,281	83	-
9190 Sherman County Conservation District	94,306	65,769	41,995	7,495	6,168	5,635	1,128	36	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9191 Jackson County Conservation District	\$ 144,813	\$ 100,993	\$ 64,486	\$ 7,072	\$ 4,877	\$ 10,211	\$ 1,960	\$ 52	\$ -
9192 Johnson County Extension Council	294,741	205,553	131,250	20,547	16,626	25,618	9,892	290	-
9193 Yates Center Public Library	51,169	35,685	22,786	2,940	1,573	3,423	389	7	-
9194 Overbrook Public Library	70,331	49,049	31,319	4,180	2,296	4,703	567	12	-
9195 Franklin County RWD 6	307,074	214,154	136,742	20,357	14,061	25,154	7,553	211	-
9196 Public Wholesale Water Supply 11	376,292	262,427	167,565	22,034	13,243	27,754	6,995	192	-
9197 Public Wholesale Water Supply 12	225,974	157,595	100,628	8,377	4,808	11,162	(3,503)	(123)	-
9198 Pawnee Mental Health Services Inc	13,146,312	9,168,264	5,854,135	888,596	504,955	1,037,249	275,151	7,467	-
9199 Topeka Association for Retarded Citizens	5,651,332	3,941,250	2,516,574	361,415	215,626	435,435	122,068	3,411	-
9200 North Central Regional Planning Commission	1,370,613	955,868	610,343	74,132	38,259	89,564	17,206	478	-
9201 Coffeyville Regional Medical Center Inc	28,195,293	19,663,453	12,555,541	1,408,248	964,831	1,882,802	178,460	3,615	-
9202 Kansas Public Telecommunications	2,162,454	1,508,100	962,955	169,982	115,588	188,414	30,884	644	-
9204 Elk County Council on Aging	116,837	81,483	52,028	7,462	4,001	5,464	(913)	(28)	-
9205 City of La Harpe	257,169	179,350	114,519	22,933	9,199	18,676	2,499	55	-
9206 City of Offerle	54,809	38,224	24,407	2,814	1,362	3,554	391	7	-
9207 Wabaunsee County Extension Council	52,733	36,776	23,482	2,512	2,793	3,314	243	4	-
9208 Cowley County Council on Aging	228,380	159,273	101,699	7,218	746	10,648	563	17	-
9209 McPherson County Council on Aging	138,135	96,336	61,512	8,434	4,395	10,357	1,233	25	-
9210 Center Twp Reno County	47,740	33,294	21,259	2,494	1,608	3,032	263	5	-
9211 RWD 5 Anderson Co	141,083	98,392	62,825	8,653	5,570	10,658	2,962	86	-
9212 RWD 3 Cowley Co	150,529	104,979	67,031	8,706	9,919	11,121	247	(6)	-
9213 RWD 6 Crawford Co	110,701	77,203	49,296	7,472	5,467	10,187	3,756	106	-
9214 RWD 1 Woodson Co	203,743	142,091	90,728	10,070	6,162	13,614	1,907	46	-
9215 Kansas Bostwick Irrigation District 2	800,685	558,399	356,550	42,983	27,468	58,425	14,586	407	-
9216 Greeley County Library	71,835	50,098	31,989	3,138	1,613	4,444	575	14	-
9217 Haskell Township Library	122,763	85,615	54,667	9,560	(12,713)	4,544	1,415	41	-
9218 City of Kensington	114,581	79,909	51,024	6,392	3,303	6,935	675	16	-
9219 City of Mound Valley	101,075	70,490	45,009	8,100	5,326	8,519	2,088	54	-
9220 Kanwaka Township	195,080	136,049	86,870	12,034	7,745	14,574	3,578	100	-
9221 Lincoln Township Dickinson County	46,958	32,748	20,910	2,569	1,506	3,249	928	26	-
9222 Doniphan Co Conservation District	70,391	49,091	31,346	4,299	824	3,553	497	18	-
9224 Gove County Medical Center	10,413,659	7,262,506	4,637,268	644,409	328,133	562,121	(2,639)	(281)	-
9225 Bird City Housing Authority	70,151	48,923	31,238	4,353	2,412	6,154	1,232	27	-
9226 Scott Recreation Commission	145,054	101,161	64,593	8,740	5,318	11,092	2,532	66	-
9227 Labette Center for Mental Health Service	3,730,374	2,601,570	1,661,159	278,729	169,690	300,823	83,864	2,310	-
9228 Cheney Recreation Commission	141,324	98,560	62,932	12,885	8,951	9,970	999	24	-
9229 Douglass Public Library	45,905	32,014	20,442	2,517	1,055	2,772	308	10	-
9230 Reno Township	202,931	141,525	90,367	11,619	6,900	15,600	6,691	205	-
9231 City of Richmond	197,426	137,685	87,915	16,137	13,123	18,132	5,082	137	-
9233 Iroquois Center for Human Development	1,536,063	1,071,253	684,018	52,192	29,005	97,677	14,535	372	-
9234 Bert Nash Community Mental Health	23,980,242	16,723,869	10,678,553	2,459,504	1,817,814	2,671,193	1,072,944	29,797	-
9235 City of Elwood	667,363	465,420	297,181	40,499	19,555	43,887	9,157	261	-
9236 City of Elk City	81,401	56,769	36,248	1,076	(683)	4,448	(629)	(29)	-
9237 Park Township	58,539	40,825	26,068	4,026	2,202	4,744	971	26	-
9238 Unified Government of Wyandotte County	106,332,854	74,156,743	47,350,689	5,951,747	3,337,871	7,338,716	1,424,584	38,124	-
9240 Flint Hills Community Health Center Inc	6,606,126	4,607,125	2,941,749	227,444	112,783	306,079	(30,694)	(976)	-
9242 University of Kansas Hospital Authority	46,660,955	32,541,442	20,778,417	1,603,083	843,687	2,796,609	176,334	2,962	-
9243 St Francis Housing Authority	76,257	53,182	33,958	8,072	5,729	7,756	2,045	49	-
9244 Horton Housing Authority	121,981	85,070	54,319	822	1,430	9,847	1,249	20	-
9245 Lawrence Housing Authority	2,997,794	2,090,667	1,334,936	163,538	94,256	206,467	21,365	413	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM
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As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9246 Lincoln Housing Authority	\$ 127,185	\$ 88,699	\$ 56,637	\$ 8,071	\$ 1,919	\$ 7,122	\$ 231	\$ 1	\$ -
9247 City of Burden	156,214	108,944	69,563	8,785	4,174	10,199	1,832	48	-
9248 City of Longton	100,834	70,322	44,902	5,276	3,036	6,498	997	27	-
9249 City of Westmoreland	175,376	122,308	78,096	3,045	(1,905)	4,849	(3,415)	(102)	-
9250 Consolidated RWD 2	378,548	264,000	168,570	24,087	14,403	28,065	2,278	29	-
9251 Towanda Township	72,076	50,266	32,096	3,436	1,467	4,137	265	5	-
9253 City of Herndon	106,429	74,224	47,394	10,338	7,575	11,541	1,440	15	-
9254 Housing Authority of City of Galena	108,114	75,399	48,144	7,236	4,943	9,111	2,139	55	-
9255 Atchison Housing Authority	793,375	553,301	353,295	58,892	35,674	62,952	17,549	486	-
9256 Jetmore Public Library	42,175	29,413	18,781	2,411	1,213	2,535	215	6	-
9257 Hays Housing Authority	65,037	45,357	28,961	1,827	215	2,524	(2,343)	(79)	-
9258 Housing Authority of City of Belleville	126,794	88,427	56,462	7,890	4,693	9,221	3,285	99	-
9259 Sharon Springs Housing Authority	32,398	22,594	14,427	1,722	276	1,444	294	11	-
9260 Haysville Community Library	278,948	194,539	124,217	11,485	11,401	17,521	3,356	100	-
9261 Hamilton County Library	157,027	109,511	69,925	8,614	5,673	12,127	2,152	49	-
9262 Ellis Public Library	45,724	31,888	20,361	2,320	1,810	2,806	223	7	-
9263 Bucklin Public Library	57,065	39,797	25,411	3,718	4,554	6,680	780	6	-
9264 Elkhart Cemetery District	43,288	30,189	19,276	1,875	918	2,502	179	3	-
9265 Ellis Recreation Commission	96,773	67,490	43,094	5,716	4,179	7,162	1,039	26	-
9266 Clay County Conservation District	103,361	72,084	46,027	9,184	4,436	7,374	1,012	21	-
9267 City of Linn Valley	247,573	172,658	110,246	15,620	16,121	21,510	4,241	106	-
9268 City of Blue Mound	116,356	81,147	51,814	6,515	3,570	7,354	840	19	-
9269 Kansas Workers Risk Cooperative for Counties	1,177,759	821,372	524,464	77,617	38,219	79,453	10,000	232	-
9270 Manhattan Housing Authority	1,061,283	740,141	472,596	99,079	73,131	105,820	38,153	1,064	-
9271 Norton Housing Authority	88,681	61,846	39,490	(2,719)	(4,692)	(1,221)	(5,760)	(172)	-
9272 Topeka Housing Authority	3,765,419	2,626,011	1,676,765	234,368	140,225	250,508	27,971	645	-
9275 City of Linwood	170,954	119,224	76,127	15,679	11,817	12,750	859	11	-
9276 Lindsborg Community Library	43,799	30,545	19,504	2,410	1,317	2,949	545	12	-
9277 City of North Newton	958,464	668,434	426,810	66,916	44,468	80,599	25,938	729	-
9278 City of Arcadia	148,965	103,888	66,335	8,646	11,225	14,854	2,318	45	-
9279 Four County Mental Health Center Inc	19,912,833	13,887,249	8,867,310	1,619,593	1,103,366	1,689,311	405,767	10,562	-
9280 Disability Planning Organization of Kansas Inc	772,769	538,931	344,119	58,917	37,290	57,251	5,581	98	-
9281 OCCK Inc	17,028,628	11,875,799	7,582,955	1,287,513	817,938	1,348,792	251,993	6,151	-
9282 Housing Authority of Kansas City Kansas	7,651,315	5,336,042	3,407,179	402,372	191,562	454,534	72,029	2,082	-
9283 Hoisington Recreation Commission	70,211	48,965	31,265	3,965	2,295	4,628	624	17	-
9284 Cottonwood Inc	10,835,826	7,556,926	4,825,261	544,596	258,442	709,186	133,509	3,623	-
9285 Johnson Co Fire Dist No 2	-	-	-	(31,004)	(4,756)	(1,120)	(66)	-	-
9286 Oskaloosa Public Library	39,377	27,462	17,535	1,435	375	(30)	(501)	(5)	-
9287 Basehor Community Library	601,484	419,476	267,845	40,221	24,948	45,426	8,470	210	-
9288 City of Gypsum	122,011	85,091	54,332	5,146	1,821	7,670	2,028	62	-
9289 Greenleaf Housing Authority	30,413	21,210	13,543	1,341	711	1,742	(142)	(8)	-
9292 Spring Hill Recreation Commission	586,533	409,050	261,187	48,815	33,456	52,310	16,500	458	-
9293 RWD 4 Franklin Co	96,201	67,091	42,839	7,154	4,576	8,431	2,737	77	-
9294 Mulvane Public Library	290,680	202,721	129,441	16,386	9,869	19,976	5,762	173	-
9295 City of Prescott	138,346	96,483	61,606	11,815	7,065	9,992	1,508	37	-
9297 Thomas Co Economic Development Alliance	47,018	32,790	20,937	(2,655)	(3,882)	(2,360)	(5,203)	(161)	-
9298 Housing Authority of City of Holton	113,498	79,154	50,542	6,460	3,800	7,597	1,250	35	-
9299 City of Bentley	173,481	120,986	77,252	9,690	4,725	10,548	1,145	29	-
9301 The Center for Counseling & Consultation	4,578,317	3,192,927	2,038,753	317,058	209,856	376,184	106,761	2,933	-
9306 River Valley Extension District 4	411,789	287,182	183,372	22,269	12,543	27,732	6,033	167	-
9307 Public Wholesale Water Supply District 13	253,348	176,686	112,818	9,539	7,254	16,193	1,618	35	-
9308 Linn County Library District 1	74,753	52,133	33,288	7,516	3,710	5,330	516	12	-
9309 Pleasanton Housing Authority	142,587	99,441	63,495	10,801	5,629	11,239	2,556	66	-

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9310 Public Housing Agency of S Hutchinson	\$ 265,411	\$ 185,098	\$ 118,189	\$ 11,428	\$ 5,586	\$ 11,950	\$ (4,239)	\$ (142)	\$ -
9311 Housing Authority of the City of Solomon	41,483	28,930	18,473	1,213	762	3,206	1,111	31	-
9313 USD 350 Recreation Commission	65,668	45,797	29,243	5,651	1,948	3,946	284	5	-
9314 Wellington Housing Authority	238,157	166,091	106,053	10,847	4,623	14,396	1,577	37	-
9317 Nippawalla Township	-	-	-	(2,971)	(1,101)	(150)	-	-	-
9318 Linn County Library District # 5	132,630	92,497	59,061	12,403	8,487	11,641	2,724	71	-
9320 City of Vermillion	49,936	34,825	22,237	2,427	1,324	3,211	515	12	-
9321 Public Wholesale Water Supply District # 20	221,071	154,175	98,444	11,596	5,024	13,773	2,165	57	-
9322 Thomas County Historical Society	143,129	99,818	63,736	3,226	941	7,764	1,018	27	-
9323 Phillips-Rooks Extension Dist # 5	96,081	67,007	42,785	4,716	4,204	6,775	1,013	28	-
9329 Jefferson County Rural Water Dist No 13	296,395	206,707	131,987	22,116	14,517	25,040	5,363	130	-
9330 Rose Hill Recreation Commission	292,334	203,874	130,178	24,471	16,751	28,532	10,974	309	-
9339 Coffey County Conservation District	71,895	50,140	32,015	4,605	2,782	5,777	1,243	31	-
9341 Meadowlark Extension District	324,311	226,175	144,418	16,317	7,164	18,337	(583)	(34)	-
9342 Park City Public Library	176,159	122,853	78,445	12,464	8,521	13,775	2,794	73	-
9347 Auburn Township	139,128	97,028	61,955	7,231	5,659	4,359	(3,302)	(95)	-
9350 The Housing Authority of the City of Paola	298,290	208,028	132,831	14,083	5,992	18,320	2,135	51	-
9351 The Housing Authority of the City of Phillipsburg	104,143	72,629	46,375	2,530	1,007	3,168	(2,745)	(87)	-
9353 Equus Beds Groundwater Mgmt Dist # 2	420,121	292,993	187,083	30,972	23,884	39,193	8,057	181	-
9354 Americus Township Library	30,022	20,937	13,369	1,856	1,049	2,118	330	8	-
9360 Southeast Kansasworks Inc	1,617,013	1,127,708	720,066	77,004	49,049	111,871	8,222	102	-
9362 Kansas Power Pool	1,377,863	960,924	613,571	72,061	37,497	97,747	16,745	408	-
9363 Osborne Housing Authority	118,251	82,469	52,658	7,063	4,240	8,593	1,285	30	-
9365 Newton Housing Authority	308,759	215,329	137,492	10,437	5,007	16,823	1,118	26	-
9366 Lincoln Carnegie Library	52,523	36,629	23,389	3,081	1,730	3,414	274	4	-
9367 City of St George	421,114	293,686	187,525	25,824	15,261	27,170	1,411	17	-
9370 Ashland Library	46,927	32,727	20,897	2,315	1,316	3,012	385	11	-
9372 City of Otis	128,299	89,476	57,132	9,663	6,701	9,333	(1,398)	(63)	-
9375 City of Chanute Housing Authority	376,593	262,637	167,699	22,668	14,979	24,509	4,011	113	-
9380 Baldwin City Recreation Commission	386,580	269,602	172,147	41,345	14,229	25,907	3,103	69	-
9381 Barton County Conservation District	63,081	43,993	28,091	6,910	3,532	2,229	(6,920)	(238)	-
9382 Coffey County Housing Authority	119,785	83,539	53,341	6,792	3,784	7,794	911	21	-
9383 Parsons Housing Authority	299,463	208,846	133,353	19,591	11,913	22,790	6,054	167	-
9387 Hoxie Housing Authority	109,046	76,049	48,559	12,024	9,675	11,964	4,181	114	-
9403 Strong City Housing Authority	39,407	27,483	17,548	1,724	735	2,788	990	28	-
9404 Public Wholesale Water Supply District # 23	392,085	273,441	174,598	21,888	17,767	30,771	1,076	(23)	-
9406 Stockton Recreation Commission	49,755	34,699	22,156	1,959	734	2,474	(244)	(8)	-
9407 Unified Greeley County	2,124,912	1,481,918	946,237	107,745	57,520	132,926	32,948	999	-
9408 Great Plains Development Authority	503,508	351,147	224,215	26,850	20,554	34,914	3,905	87	-
9411 Horsethief Reservoir	129,051	90,000	57,467	5,516	(1,409)	3,556	1,178	57	-
9412 City of Fontana	22,862	15,944	10,181	1,599	1,015	1,863	617	19	-
9418 Garden City Housing Authority	282,798	197,224	125,932	16,719	10,139	19,771	3,255	80	-
9424 Rural Water District # 5	743,921	518,812	331,273	51,930	27,092	49,673	6,852	173	-
9425 Oaklawn Improvement District	199,502	139,133	88,839	12,618	6,482	11,366	585	13	-
9427 Twin Creeks Extension District # 9	131,066	91,406	58,365	8,020	2,905	7,817	(4,921)	(183)	-
9432 Graves Memorial Public Library	43,588	30,399	19,410	4,169	3,063	3,375	432	10	-
9434 Pottawatomie Co RWD # 4	120,718	84,189	53,756	6,747	2,813	7,598	536	9	-
9436 Neodesha Housing Authority	210,903	147,084	93,916	11,982	7,244	15,987	6,807	210	-
9443 Minneha Township	88,530	61,741	39,423	(603)	(2,567)	1,514	(841)	(17)	-
9447 Golden Prairie Extension District 12	289,958	202,217	129,120	19,604	10,285	18,559	2,416	62	-
9448 Frontier Extension District # 11	278,256	194,056	123,909	14,054	6,008	16,243	(107)	(22)	-
9449 Southwind Extension District # 10	302,682	211,091	134,786	25,791	13,274	22,530	5,995	170	-
9451 Montgomery Co RWD # 12	44,010	30,692	19,598	2,414	1,319	2,868	364	8	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9455 Coffey County Fire District # 1	\$ 160,125	\$ 111,671	\$ 71,305	\$ 8,935	\$ 4,934	\$ 10,837	\$ 1,662	\$ 39	\$ -
9460 Liberal Housing Authority	291,131	203,035	129,642	15,127	10,554	20,774	2,632	59	-
9463 City of Benton	561,776	391,784	250,162	39,359	27,551	50,153	5,066	56	-
9468 Salt Creek Township	51,891	36,189	23,107	2,552	1,218	3,320	550	15	-
9480 Clay Center Housing Authority	205,849	143,560	91,666	2,572	(5,916)	1,608	(8,239)	(246)	-
9482 RWD # 1 Washington	292,124	203,728	130,084	19,084	11,273	22,342	5,157	136	-
9483 Leavenworth Water District # 7	169,029	117,881	75,270	24,739	20,638	19,695	1,484	-	-
9484 Lakin Comanche Cemetery District	116,627	81,336	51,935	5,855	3,033	7,807	1,155	26	-
9486 Chisholm Creek Utility Authority	330,628	230,581	147,231	13,083	4,562	17,902	(1,657)	(72)	-
9490 City of Atlanta	36,188	25,238	16,115	2,106	721	1,938	(456)	(19)	-
9491 Chapman Housing Authority	41,784	29,140	18,606	1,816	1,127	3,243	752	19	-
9493 Downs Housing Authority	75,505	52,657	33,623	4,791	2,740	4,981	39	(7)	-
9494 Garfield Township	53,335	37,196	23,750	3,129	1,698	3,660	531	13	-
9495 Seneca Housing Authority	127,065	88,616	56,583	5,708	3,811	8,455	1,062	23	-
9497 Beck-Bookman Library	66,962	46,699	29,819	93	(1,453)	2,238	325	17	-
9499 Midway Extension District # 15	105,647	73,678	47,045	4,147	3,887	7,203	1,653	48	-
9510 Douglas County Conservation District	153,808	107,266	68,492	8,715	3,591	8,858	1,801	56	-
9515 Northeast Kansas Environmental Services	112,145	78,210	49,939	7,488	4,503	8,312	1,142	27	-
9516 Grant Township	150,890	105,231	67,192	7,535	3,857	9,109	935	23	-
9518 Hesston Recreation Commission	174,384	121,616	77,654	12,970	9,412	11,901	2,424	72	-
9519 Williamsport Township	136,180	94,972	60,642	8,851	4,788	12,336	3,329	81	-
9520 Clay Center Public Utilities Commission	2,171,058	1,514,100	966,786	113,092	63,695	144,571	12,506	224	-
9521 Hill City Housing Authority	60,645	42,294	27,005	3,858	2,351	4,232	665	15	-
9522 Wellsville Fire District	26,983	18,818	12,016	1,204	502	1,518	1	(1)	-
9523 Frontenac Housing Authority	27,465	19,154	12,230	1,298	536	1,582	101	4	-
9529 Butler County Fire District # 3	434,621	303,105	193,539	28,411	11,985	29,715	4,568	112	-
9534 Cowley Rural Water District # 5	297,809	207,693	132,616	16,918	8,721	21,259	6,318	182	-
9540 City of Eastborough	630,633	439,805	280,825	93,644	78,344	100,997	40,449	1,053	-
9541 Lincoln Library	105,948	73,888	47,179	6,647	3,739	6,854	684	16	-
9544 Cottonwood Extension District	121,380	84,650	54,051	9,111	5,648	9,953	2,052	50	-
9547 Flint Hills Metropolitan Planning Organization	122,553	85,469	54,574	(2,991)	(12,198)	(4,960)	(7,749)	(221)	-
9556 Clearwater Recreation Commission	81,582	56,895	36,329	8,359	2,785	5,252	576	13	-
9559 Minneapolis Housing Authority	232,923	162,441	103,722	24,922	8,572	15,176	2,584	70	-
9561 Valley Center Recreation Commission	354,423	247,175	157,827	52,184	30,058	26,394	3,007	74	-
9568 Coldwater Housing Authority	43,227	30,147	19,249	6,324	3,727	3,587	159	-	-
9569 Wild West Extension District # 18	107,903	75,252	48,050	15,870	8,527	6,741	124	4	-
9572 Franklin County Rural Water District # 1	157,448	109,804	70,112	23,149	12,765	11,164	871	17	-
9573 City of Copeland	96,863	67,553	43,134	14,136	9,506	10,654	1,250	14	-
9574 Walnut Township	39,798	27,755	17,722	5,851	2,437	1,396	(394)	(8)	-
9581 West Plains Extension District # 19	88,591	61,783	39,450	12,989	10,840	11,576	1,967	34	-
9582 South Central Kansas Clinic LLC	632,348	441,001	281,588	88,786	73,445	48,019	(53,632)	(1,932)	-
9583 Chisholm Trail District # 20	190,056	132,546	84,633	28,382	23,771	26,634	11,030	303	-
9587 City of Lebanon	70,993	49,511	31,614	10,537	8,814	11,364	4,497	115	-
9588 Haven Community Ems	91,027	63,483	40,535	13,351	11,141	10,140	743	3	-
9589 Shawnee County Conservation District	50,297	35,077	22,397	7,373	6,152	5,793	515	1	-
9590 Nortonville Public Library	47,589	33,189	21,192	7,055	5,900	6,479	2,061	49	-
9601 21 Central Extension District	110,310	76,930	49,122	16,401	13,725	17,687	7,312	191	-
9603 City of Ozawie	135,819	94,720	60,481	20,191	16,897	21,775	8,981	237	-
9607 Rawlins County Extension Council	-	-	-	(108)	(108)	(108)	(1,221)	(42)	-
9612 Rural Water District # 1 Morris County	94,366	65,811	42,022	14,362	12,074	15,463	10,032	299	-
9613 RWD # 3 Osage County	41,844	29,182	18,633	6,368	5,353	6,857	4,449	134	-
9614 City of Kirwin	21,930	15,294	9,765	3,338	2,805	3,594	2,332	69	-
9617 Ohio Township	30,262	21,105	13,476	4,607	3,872	4,959	3,218	94	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9621 Powhattan Township	29,811	20,790	13,275	4,538	3,815	4,885	3,169	94	-
Total Local Group	\$ 3,008,171,712	\$ 2,097,904,920	\$ 1,339,557,796	\$ 173,502,764	\$ 100,520,016	\$ 208,579,473	\$ 35,467,594	\$ 908,906	\$ -

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

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Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
Kansas Police and Firemen Group:									
S246 Fort Hays State University	\$ 1,184,392	\$ 878,299	\$ 622,737	\$ 16	\$ (43,292)	\$ 4,286	\$ (61,301)	\$ (1,956)	\$ -
S367 Kansas State University	3,884,275	2,880,427	2,042,298	179,103	51,450	182,455	33,658	1,001	-
S379 Emporia State University	1,416,821	1,050,659	744,945	62,159	25,625	73,766	26,516	832	-
S385 Pittsburg State University	1,474,438	1,093,385	775,239	43,442	12,887	59,876	(7,029)	(266)	-
S682 Staff Benefits University of Kansas	5,690,609	4,219,933	2,992,043	234,065	134,086	334,071	26,223	305	-
S683 University of Kansas Medical Center	12,217,387	9,059,937	6,423,733	665,049	313,013	736,887	17,887	(820)	-
S715 Wichita State University	5,170,655	3,834,356	2,718,659	293,986	166,915	329,272	100,417	2,862	-
Other state agencies	165,086,675	122,421,833	86,800,281	8,485,351	4,563,500	10,067,068	2,853,107	80,857	-
3 Anderson County	1,562,360	1,158,585	821,467	214,086	125,177	94,353	840	(63)	-
4 Atchison County	6,515,664	4,831,762	3,425,846	387,773	271,223	452,380	92,638	2,242	-
12 Cherokee County	3,408,455	2,527,577	1,792,118	165,283	75,223	138,741	(14,682)	(500)	-
18 Cowley County	4,982,166	3,694,580	2,619,554	278,665	177,676	327,226	67,924	1,699	-
19 Crawford County	5,172,206	3,835,506	2,719,474	770,352	664,000	812,822	349,165	9,097	-
20 Dickinson County	3,576,223	2,651,987	1,880,328	123,762	55,370	172,853	14	(184)	-
22 Douglas County	25,651,367	19,022,053	13,487,133	1,185,296	786,626	1,528,154	276,052	7,021	-
25 Ellis County	11,704,175	8,679,359	6,153,893	698,816	478,988	768,600	174,304	4,579	-
28 Ford County	10,545,221	7,819,924	5,544,531	502,119	266,070	531,878	30,773	509	-
29 Franklin County	10,551,058	7,824,253	5,547,600	407,290	235,689	534,091	80,991	2,242	-
30 Geary County	3,396,759	2,518,904	1,785,969	525,092	455,247	552,983	391,391	11,594	-
33 Gray County	1,724,916	1,279,130	906,937	46,229	14,560	78,563	7,193	184	-
37 Harvey County	5,245,546	3,889,892	2,758,035	290,730	166,343	317,727	33,373	586	-
39 Jefferson County	7,226,347	5,358,777	3,799,513	708,715	287,283	435,593	59,173	1,317	-
41 Johnson County	209,279,030	155,193,158	110,036,008	12,450,701	8,413,982	14,573,799	4,776,090	134,923	-
42 Kearny County	3,345,582	2,480,953	1,759,061	137,752	69,021	161,651	14,524	360	-
45 Labette County	3,442,961	2,553,165	1,810,261	233,520	155,205	235,590	30,490	566	-
47 Leavenworth County	23,184,925	17,193,035	12,190,312	1,163,135	654,145	1,285,606	244,006	6,677	-
56 Miami County	16,249,205	12,049,776	8,543,607	1,062,768	709,933	1,088,443	209,203	5,108	-
61 Neosho County	2,386,080	1,769,424	1,254,568	99,829	59,039	109,882	1,248	(16)	-
66 Ottawa County	1,168,302	866,367	614,277	62,205	39,427	65,636	14,178	405	-
71 Reno County	9,890,281	7,334,246	5,200,173	589,757	379,413	637,326	124,429	3,108	-
72 Republic County	2,779,018	2,060,811	1,461,169	347,642	244,857	311,302	115,185	3,009	-
74 Riley County	10,005,925	7,420,003	5,260,976	763,818	450,019	743,523	272,310	7,740	-
77 Russell County	1,878,360	1,392,919	987,616	110,683	77,698	129,946	32,740	864	-
80 Sedgwick County	119,652,656	88,729,738	62,911,705	4,527,941	2,440,370	6,263,487	(123,020)	(12,936)	-
81 Seward County	6,591,245	4,887,810	3,465,585	396,489	223,924	360,656	62,638	1,731	-
82 Shawnee County	27,795,240	20,611,865	14,614,351	1,315,732	571,293	1,372,182	91,900	1,760	-
88 Sumner County	3,802,814	2,820,019	1,999,467	144,602	83,340	193,220	23,695	609	-
91 Wallace County	361,598	268,147	190,123	55,898	48,463	58,868	41,666	1,232	-
97 City of Abilene	4,798,029	3,558,031	2,522,737	278,344	185,547	336,073	85,481	2,223	-
104 City of Arkansas City	9,942,169	7,372,724	5,227,454	463,082	304,097	559,851	121,434	3,435	-

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	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
107 City of Atchison	\$ 7,104,069	\$ 5,268,100	\$ 3,735,221	\$ 294,004	\$ 161,289	\$ 373,990	\$ 35,501	\$ 747	\$ -
120 City of Chanute	7,114,839	5,276,087	3,740,883	340,240	188,371	350,239	57,580	1,708	-
126 City of Coffeyville	9,059,927	6,718,488	4,763,584	345,220	137,433	410,935	80,661	2,541	-
130 City of Dodge City	13,940,472	10,337,710	7,329,707	641,109	403,111	799,839	127,644	3,188	-
135 City of El Dorado	7,852,661	5,823,227	4,128,820	341,009	187,818	380,725	9,217	(13)	-
141 City of Erie	346,413	256,887	182,139	10,858	(2,454)	(2,832)	(6,118)	(118)	-
142 City of Eudora	3,532,456	2,619,531	1,857,316	233,670	160,656	260,723	71,414	1,877	-
144 City of Fort Scott	5,372,864	3,984,306	2,824,977	218,329	111,436	291,828	37,480	866	-
147 City of Garden City	23,100,384	17,130,343	12,145,861	1,306,315	922,293	1,490,732	342,630	9,142	-
148 City of Garnett	1,614,076	1,196,935	848,659	223,947	140,521	109,041	16,921	437	-
151 City of Girard	1,261,739	935,656	663,405	38,352	25,239	57,784	1,614	19	-
160 City of Hays	12,834,439	9,517,519	6,748,170	721,241	437,865	862,986	229,235	6,128	-
170 City of Hutchinson	33,768,098	25,041,103	17,754,797	1,317,212	626,976	1,740,858	287,616	7,808	-
177 City of Junction City	23,035,939	17,082,553	12,111,977	1,026,409	555,684	1,266,657	139,226	2,956	-
186 City of Lawrence	90,755,087	67,300,430	47,717,765	3,935,991	2,235,104	4,635,321	623,012	16,635	-
187 City of Leavenworth	23,334,471	17,303,933	12,268,941	1,144,111	698,727	1,331,625	292,489	8,189	-
188 City of Liberal	9,976,847	7,398,440	5,245,688	309,172	175,043	401,350	15,549	588	-
193 City of Marion	587,587	435,731	308,945	19,938	394	11,042	(14,722)	(449)	-
200 City of Minneola	-	-	-	(27,405)	(31,260)	(31,188)	(27,732)	(816)	-
208 City of Newton	22,821,690	16,923,674	11,999,328	1,277,108	824,329	1,438,716	327,489	8,750	-
211 City of Olathe	111,680,819	82,818,136	58,720,224	6,668,557	4,328,869	7,605,757	2,092,531	56,798	-
213 City of Osawatomie	1,478,164	1,096,149	777,198	228,503	198,109	240,641	170,321	5,046	-
214 City of Oswego	730,908	542,013	384,301	31,821	23,681	45,335	8,317	206	-
215 City of Ottawa	11,828,348	8,771,441	6,219,181	551,189	409,190	722,140	127,784	3,204	-
217 City of Paola	2,977,221	2,207,791	1,565,381	110,351	42,211	118,174	10,307	367	-
218 City of Parsons	7,277,050	5,396,376	3,826,172	348,821	199,654	426,334	98,496	2,716	-
221 City of Pittsburg	13,113,866	9,724,731	6,895,089	402,283	158,357	596,354	(14,269)	(995)	-
235 City of Topeka	135,776,353	100,686,443	71,389,321	5,450,502	2,797,087	7,032,570	650,900	13,690	-
242 City of Wamego	813,618	603,347	427,789	125,774	109,044	132,454	93,749	2,778	-
246 City of Wellington	6,546,853	4,854,890	3,442,244	231,039	114,203	302,747	12,840	218	-
248 City of Winfield	10,085,253	7,478,830	5,302,686	374,207	181,645	504,803	16,318	(29)	-
297 Clark County	879,549	652,239	462,455	39,606	26,148	47,331	12,723	385	-
301 Pottawatomie County	13,742,248	10,190,715	7,225,483	793,670	506,122	879,558	219,347	5,983	-
304 City of Augusta	4,889,914	3,626,170	2,571,049	274,972	178,716	294,186	53,311	1,375	-
307 City of Bonner Springs	4,620,525	3,426,401	2,429,408	133,982	24,171	200,140	(17,750)	(777)	-
314 City of Herington	1,373,828	1,018,778	722,340	60,603	15,949	62,424	11,072	334	-
318 City of Manhattan	19,972,131	14,810,553	10,501,069	1,056,924	610,355	1,118,419	218,024	6,011	-
319 City of McPherson	10,424,214	7,730,190	5,480,907	468,488	215,880	556,235	63,518	1,415	-
322 City of Salina	38,706,970	28,703,578	20,351,588	1,513,211	773,958	1,984,209	334,976	9,286	-
366 City of Concordia	3,000,203	2,224,833	1,577,465	113,544	42,898	134,416	(1,330)	(138)	-
380 Haskell County	2,258,633	1,674,914	1,187,558	322,062	275,620	253,480	34,796	461	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
385 City of Baldwin City	\$ 2,326,632	\$ 1,725,340	\$ 1,223,311	\$ 139,394	\$ 91,691	\$ 151,819	\$ 33,009	\$ 854	\$ -
392 City of Chapman	653,604	484,687	343,656	97,497	84,057	102,864	45,370	1,192	-
393 City of Emporia	20,134,536	14,930,986	10,586,459	991,926	611,836	1,181,515	302,838	8,650	-
395 City of Gardner	10,046,483	7,450,079	5,282,301	603,867	384,083	626,412	133,394	3,541	-
404 City of Rossville	135,481	100,467	71,234	(10,893)	(15,365)	(13,320)	(19,815)	(600)	-
406 City of Spring Hill	3,787,672	2,808,790	1,991,506	299,234	176,565	259,189	58,307	1,498	-
442 City of Belleville	826,714	613,059	434,675	55,834	26,321	50,358	8,302	195	-
459 City of Shawnee	53,553,829	39,713,429	28,157,860	3,030,912	2,083,328	3,674,977	1,268,508	36,450	-
480 City of Lenexa	49,403,439	36,635,661	25,975,642	2,224,006	1,242,060	2,683,355	333,092	7,834	-
483 Soldier Twp Shawnee County	1,807,583	1,340,433	950,402	188,839	83,634	124,677	42,056	1,204	-
579 City of Scott City	1,763,385	1,307,657	927,163	255,742	219,483	223,644	62,614	1,446	-
641 City of Moundridge	1,651,166	1,224,440	868,160	97,641	34,098	88,527	8,335	157	-
676 City of Mission	7,081,539	5,251,393	3,723,375	324,421	181,059	425,103	88,541	2,306	-
769 City of Roeland Park	2,763,230	2,049,103	1,452,868	93,020	45,853	136,277	21,378	596	-
940 City of Louisburg	2,173,941	1,612,110	1,143,028	301,470	185,937	135,541	24,575	721	-
1069 City of Merriam	7,162,914	5,311,737	3,766,161	226,627	130,985	329,903	(31,316)	(1,340)	-
1120 City of Haysville	2,212,540	1,640,733	1,163,323	342,028	296,533	360,196	254,940	7,551	-
4087 City of Overbrook	180,067	133,531	94,677	(2,062)	(7,161)	(267)	(5,701)	(163)	-
4126 City of Derby	16,000,924	11,865,661	8,413,064	924,603	526,440	917,834	167,084	4,442	-
4182 City of Leawood	31,774,977	23,563,082	16,706,842	1,332,021	744,078	1,649,795	32,272	(950)	-
4254 City of Fairway	2,181,394	1,617,637	1,146,947	95,710	70,449	134,791	22,049	521	-
4279 City of Victoria	526,049	390,098	276,590	21,617	10,595	25,671	3,443	93	-
4362 City of Valley Center	3,986,349	2,956,121	2,095,967	598,871	516,903	631,605	312,581	8,520	-
4476 Johnson Co Consolidated Fire Dist No 2	22,309,425	16,543,799	11,729,986	929,458	551,712	1,122,628	145,716	3,947	-
4583 City of Overland Park	65,915,873	48,880,638	34,657,651	5,868,423	4,019,381	5,437,574	1,751,379	47,250	-
4611 City of Maize	1,958,033	1,452,001	1,029,507	302,685	262,423	318,763	225,614	6,683	-
4612 City of Westwood	2,070,532	1,535,426	1,088,657	138,100	96,536	168,535	44,482	1,098	-
4808 Johnson Co Park & Recreation Dist	6,032,801	4,473,689	3,171,963	349,969	225,477	351,934	69,305	1,896	-
4809 City of Edwardsville	8,389,695	6,221,470	4,411,185	438,940	275,187	465,476	110,273	3,241	-
4810 City of Goddard	2,808,914	2,082,981	1,476,888	154,997	103,265	194,779	76,857	2,254	-
5242 City of Lansing	4,050,191	3,003,464	2,129,534	200,507	104,212	230,340	48,465	1,323	-
5553 Riley County Law Enforcement Agency	27,218,919	20,184,487	14,311,329	1,178,139	674,169	1,464,087	288,284	8,099	-
5621 Shawnee Heights Fire District	3,109,772	2,306,086	1,635,075	191,142	144,693	248,297	85,058	2,322	-
5668 City of Auburn	92,683	68,730	48,731	14,328	12,422	15,088	10,679	316	-
5686 City of Park City	3,206,203	2,377,595	1,685,777	186,313	123,912	211,533	1,455	(393)	-
9085 Johnson Co Fire Dist 1	19,888,560	14,748,579	10,457,128	2,044,679	1,555,687	2,054,826	817,586	22,197	-
9238 Unified Government of Wyandotte County	286,184,285	212,223,098	150,471,715	16,800,146	11,376,351	19,548,917	6,115,885	172,199	-
9247 City of Burden	-	-	-	(7,817)	(901)	-	-	-	-
9267 City of Linn Valley	444,136	329,354	233,521	40,796	14,047	25,804	5,952	166	-
9285 Johnson Co Fire Dist No 2	-	-	-	(1,183,560)	(1,245,760)	(1,249,874)	(685,907)	(17,588)	-
9290 City of Basehor	3,342,265	2,478,494	1,757,317	204,849	133,890	205,864	56,799	1,638	-

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

Schedules of Net Pension Liability Sensitivities, Deferred Outflows/(Inflows) of Resources by Employer (Unaudited)
As of and for the year ended June 30, 2023

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)	2024	2025	2026	2027	2028	Thereafter
9316 City of Andover	9,819,051	7,281,425	5,162,721	487,020	291,166	550,246	84,515	2,145	-
9340 McPherson County Rural Fire Dist # 9	-	-	-	(8,313)	(8,412)	(3,764)	(410)	-	-
9364 Leavenworth Co Fire District # 1	2,372,080	1,759,042	1,247,207	122,651	77,936	173,740	46,065	1,168	-
9367 City of St George	219,031	162,425	115,164	33,859	29,356	35,658	25,238	747	-
9417 Northwest Consolidated Fire District	6,675,420	4,950,231	3,509,843	463,332	304,133	447,274	82,182	1,978	-
9538 Fairmount Township Fire Dept	1,449,775	1,075,097	762,272	208,803	178,992	183,554	39,120	753	-
5543 City of Lake Quivira	532,684	395,017	280,078	41,997	29,382	45,631	18,803	532	-
240 City of Wakefield	153,445	113,788	80,679	8,647	4,813	10,872	1,264	17	-
Total Kansas Police and Firemen Group	\$ 2,153,910,082	\$ 1,597,255,630	\$ 1,132,496,013	\$ 114,930,631	\$ 70,641,405	\$ 132,617,012	\$ 30,150,026	\$ 811,159	\$ -
Judges Group:									
Employer - State of Kansas									
Total Judges Group	\$ 63,672,415	\$ 41,496,377	\$ 22,387,191	\$ 3,142,215	\$ 947,259	\$ 6,114,599	\$ 773,600	\$ 24,852	\$ -
Total Pension Plan	\$ 15,231,563,412	\$ 10,693,000,939	\$ 6,903,012,911	\$ 806,202,815	\$ 447,236,399	\$ 987,676,222	\$ 129,333,665	\$ 2,858,995	\$ -