

**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

(With Independent Auditors' Report Thereon)

June 30, 2025

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

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## **Report of Independent Auditors**

The Board of Trustees  
Kansas Public Employees Retirement System

### **Report on the Audit of the Schedules**

#### ***Opinions***

We have audited the schedules of employer and nonemployer allocations and the columns titled 6/30/25 net pension liability (NPL), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedules of the pension amounts by employer and nonemployer of the State/School group, Local group, Kansas Police and Firemen group, and Judges group, which collectively comprise the Kansas Public Employees Retirement System (the System), as of and for the year ended June 30, 2025, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer and nonemployer allocations of Kansas Public Employees Retirement System's State/School, Local, Kansas Police and Firemen, and Judges groups as of June 30, 2025, and the totals for all Kansas Public Employees Retirement System's State/School, Local, Kansas Police and Firemen, and Judges groups of the columns titled 6/30/2025 net pension liability (NPL), deferred outflows of resources, deferred inflows of resources, and pension expense as of and for the year then ended, 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 Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of the System 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.

### ***Financial Statements***

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 Kansas Public Employees Retirement System as of and for the year ended June 30, 2025, and our report thereon dated October 31, 2025 expressed an unmodified opinion on those financial statements.

### ***Responsibilities of Management for the Schedules***

Management is responsible for the preparation and fair presentation of the 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.

### ***Auditor's Responsibilities for the Audit of the Schedules***

Our objectives are to obtain reasonable assurance about whether the schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 schedules.

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, 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 and disclosures in the schedules.
- 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 the System's 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.

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 an opinion on the schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer. The supplemental schedule of employer special funding allocations – State/School group, schedule of special funding amounts by employer – State/School group, schedule of nonemployer contributions by state school group, and schedules of net pension liability sensitivities, deferred outflows/(inflows) of resources by employer (by plan group) for the State/School, Local, and Kansas Police and Firemen groups (collectively, supplementary information) are presented for purposes of additional analysis and are not a required part of the schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer. Such additional information has not been subjected to the auditing procedures applied in the audit of the schedule of employer and nonemployer allocations and schedule of pension amounts by employer and nonemployer and, accordingly, we do not express an opinion or provide any assurance on it.

### **Restriction on Use**

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

*Baker Tilly US, LLP*

Overland Park, Kansas  
February 5, 2026

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
<b>State/School Group</b>				
<b>Special Funding Situation Subtotal</b>	\$ -	\$ 66,882,162	\$ 66,882,162	9.609561 %
<b>Employer - State of Kansas</b>				
S175 Kansas Housing Resource Corporation	\$ 646,272	\$ -	\$ 646,272	0.092856 %
S176 Kansas Development Finance Authority	108,219	-	108,219	0.015549
S246 Fort Hays State University	519,249	-	519,249	0.074605
S276 Dept of Transportation	14,735,289	-	14,735,289	2.117151
S367 Kansas State University	4,571,427	-	4,571,427	0.656818
S379 Emporia State University	410,957	-	410,957	0.059046
S385 Pittsburg State University	787,997	-	787,997	0.113219
S450 Kansas Lottery	583,697	-	583,697	0.083865
S561 Kansas Board of Regents	85,265	-	85,265	0.012251
S682 Staff Benefits University of Kansas	2,951,927	-	2,951,927	0.424130
S683 University of Kansas Medical Center	1,666,760	-	1,666,760	0.239478
S715 Wichita State University	1,191,200	-	1,191,200	0.171150
Other state agencies (less KPERS)	124,114,307	-	124,114,307	17.832609
<b>State Subtotal</b>	<b>\$ 152,372,566</b>	<b>\$ -</b>	<b>\$ 152,372,566</b>	<b>21.892727 %</b>
<b>Employer - Other</b>				
4930 North Central Kansas Technical College	\$ 9,800	\$ -	\$ 9,800	0.001408 %
4931 Fort Hays Tech Northwest	3,744	-	3,744	0.000538
5045 Allen County Community College	28,240	-	28,240	0.004057
5046 Coffeyville Community College	-	-	-	-
5047 Garden City Community College	9,974	-	9,974	0.001433
5048 Hutchinson Community College	63,632	-	63,632	0.009143
5049 Kansas City Kansas Community College	99,918	-	99,918	0.014356
5050 Neosho County Community College	19,631	-	19,631	0.002821
5107 Cowley County Community College	1,590	-	1,590	0.000228
5108 Barton County Community College	8,281	-	8,281	0.001190
5109 Butler County Community College	83,342	-	83,342	0.011974
5110 Colby Community College	15,811	-	15,811	0.002272
5111 Independence Community College	12,535	-	12,535	0.001801
5112 Labette Community College	8,071	-	8,071	0.001160
5113 Pratt Community College	11,137	-	11,137	0.001600
5177 Cloud County Community College	16,921	-	16,921	0.002431
5178 Dodge City Community College	28,970	-	28,970	0.004162
5179 Fort Scott Community College	23,493	-	23,493	0.003375
5180 Highland Community College	5,794	-	5,794	0.000832
5404 Seward County Community College	19,916	-	19,916	0.002862
5406 Johnson County Community College	30,157	-	30,157	0.004333
5596 NW Kansas Education Service Center	46,198	-	46,198	0.006638
5600 SC Kansas Special Education Coop	47,479	-	47,479	0.006822
5604 ANW Special Education Coop	29,240	-	29,240	0.004201
5608 Tri County Special Education Coop	2,410	-	2,410	0.000346
5609 Keystone Learning Services	36,839	-	36,839	0.005293
5612 SE Kansas Education Service Center	127,080	-	127,080	0.018259
5624 Reno County Education Coop	31,235	-	31,235	0.004488
5626 High Plains Educational Coop	11,336	-	11,336	0.001629

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5634 SW Kansas Coop District 613	\$ 27,411	\$ -	\$ 27,411	0.003938 %
5638 East Central Kansas Coop in Education	25,574	-	25,574	0.003674
5655 Brown Co Kansas Special Educ Coop	5,419	-	5,419	0.000779
5657 Doniphan County Education Coop	1,231	-	1,231	0.000177
5671 Marion County Special Education Coop	19,670	-	19,670	0.002826
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	-
5688 Sumner County Education Services	4,456	-	4,456	0.000640
9034 Three Lakes Educational Cooperative	97,699	-	97,699	0.014037
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	3,915	-	3,915	0.000563
9047 SW Plains Regional Service Center	5,860	-	5,860	0.000842
9053 SW Kansas Educational Consortium	-	-	-	-
9055 Sckesc Db a Orion Education & Training	32,739	-	32,739	0.004704
9056 Smoky Hill Education Service Center	8,115	-	8,115	0.001166
9273 NC Kansas Sp Ed Coop Interlocal 636	4,490	-	4,490	0.000645
9274 Southeast Kansas Interlocal 637	35,106	-	35,106	0.005044
9303 Wsu Campus of Applied Sciences and Technology	21,737	-	21,737	0.003123
9304 Manhattan Area Technical College	-	-	-	-
9305 Flint Hills Technical College	34,628	-	34,628	0.004975
9395 Salina Area Technical College	-	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	-
9507 Butler Co Special Education Interlocal # 638	73,286	-	73,286	0.010530
4828 USD 202 Turner	3,961,544	-	3,961,544	0.569191
4829 USD 203 Piper	2,394,797	-	2,394,797	0.344082
4871 USD 205 Bluestem	481,085	-	481,085	0.069122
4882 USD 204 Bonner Springs	2,716,034	-	2,716,034	0.390237
4912 USD 206 Remington-Whitewater	441,612	-	441,612	0.063450
4977 USD 209 Moscow	206,527	-	206,527	0.029674
4978 USD 233 Olathe	30,438,421	-	30,438,421	4.373361
4979 USD 242 Weskan	107,658	-	107,658	0.015468
4980 USD 250 Pittsburg	2,674,191	-	2,674,191	0.384225
4981 USD 253 Emporia	4,966,450	-	4,966,450	0.713574
4982 USD 259 Wichita	48,967,786	-	48,967,786	7.035642
4983 USD 260 Derby	6,718,322	-	6,718,322	0.965282
4984 USD 262 Valley Center	3,345,132	-	3,345,132	0.480625
4985 USD 265 Goddard	6,793,738	-	6,793,738	0.976117
4986 USD 266 Maize	8,564,180	-	8,564,180	1.230493
4987 USD 268 Cheney	667,942	-	667,942	0.095969
4988 USD 290 Ottawa	2,422,911	-	2,422,911	0.348121
4990 USD 314 Brewster	112,502	-	112,502	0.016164
4991 USD 348 Baldwin City	1,006,939	-	1,006,939	0.144676
4992 USD 349 Stafford	293,456	-	293,456	0.042163
4993 USD 352 Goodland	706,428	-	706,428	0.101499
4994 USD 359 Argonia Public Schools	187,789	-	187,789	0.026981
4995 USD 363 Holcomb	868,940	-	868,940	0.124848
4996 USD 371 Montezuma	217,697	-	217,697	0.031278
4997 USD 373 Newton	3,371,827	-	3,371,827	0.484461
4998 USD 376 Sterling	418,139	-	418,139	0.060078
4999 USD 383 Manhattan-Ogden	7,050,069	-	7,050,069	1.012947
5000 USD 385 Andover	4,248,978	-	4,248,978	0.610489
5001 USD 386 Madison-Virgil	248,413	-	248,413	0.035692
5002 USD 390 Hamilton	101,134	-	101,134	0.014531

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**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5004 USD 394 Rose Hill	\$ 1,394,677	\$ -	\$ 1,394,677	0.200386 %
5005 USD 396 Douglass Public Schools	582,507	-	582,507	0.083694
5006 USD 398 Peabody-Burns	216,260	-	216,260	0.031072
5007 USD 399 Paradise	138,644	-	138,644	0.019920
5008 USD 404 Riverton	604,031	-	604,031	0.086787
5010 USD 409 Atchison Public Schools	1,626,079	-	1,626,079	0.233633
5011 USD 420 Osage City	616,485	-	616,485	0.088576
5012 USD 421 Lyndon	334,459	-	334,459	0.048055
5013 USD 443 Dodge City	7,238,508	-	7,238,508	1.040021
5014 USD 446 Independence	1,435,386	-	1,435,386	0.206235
5015 USD 448 Inman	419,484	-	419,484	0.060271
5016 USD 449 Easton	542,512	-	542,512	0.077948
5017 USD 453 Leavenworth	3,813,127	-	3,813,127	0.547866
5018 USD 456 Marais Des Cygnes Valley	247,165	-	247,165	0.035512
5019 USD 470 Arkansas City	2,770,571	-	2,770,571	0.398073
5020 USD 475 Geary Co	7,550,214	-	7,550,214	1.084807
5021 USD 477 Ingalls	261,271	-	261,271	0.037539
5022 USD 480 Liberal	4,618,268	-	4,618,268	0.663548
5024 USD 215 Lakin	573,791	-	573,791	0.082442
5025 USD 234 Fort Scott	1,905,700	-	1,905,700	0.273809
5026 USD 251 North Lyon	355,917	-	355,917	0.051138
5027 USD 261 Haysville	5,731,872	-	5,731,872	0.823550
5028 USD 267 Renwick	1,311,101	-	1,311,101	0.188378
5029 USD 288 Central Heights	507,870	-	507,870	0.072970
5031 USD 305 Salina	9,244,669	-	9,244,669	1.328265
5032 USD 361 Chaparral Schools	769,452	-	769,452	0.110554
5033 USD 378 Riley Co	522,637	-	522,637	0.075092
5034 USD 403 Otis-Bison	206,194	-	206,194	0.029626
5035 USD 413 Chanute	1,424,927	-	1,424,927	0.204732
5036 USD 415 Hiawatha	781,201	-	781,201	0.112242
5037 USD 418 McPherson	2,857,543	-	2,857,543	0.410569
5038 USD 422 Kiowa County	295,401	-	295,401	0.042443
5039 USD 439 Sedgwick Public Schools	468,310	-	468,310	0.067286
5040 USD 445 Coffeyville	1,347,100	-	1,347,100	0.193550
5041 USD 457 Garden City	6,786,837	-	6,786,837	0.975126
5042 USD 458 Basehor-Linwood	2,833,819	-	2,833,819	0.407160
5043 USD 465 Winfield	3,304,958	-	3,304,958	0.474853
5056 USD 223 Barnes	342,638	-	342,638	0.049230
5057 USD 258 Humboldt	623,811	-	623,811	0.089629
5058 USD 273 Beloit	1,200,903	-	1,200,903	0.172545
5059 USD 284 Chase County	362,593	-	362,593	0.052097
5060 USD 285 Cedar Vale	169,320	-	169,320	0.024328
5061 USD 286 Chautauqua County	367,837	-	367,837	0.052850
5062 USD 287 West Franklin	590,996	-	590,996	0.084914
5063 USD 327 Ellsworth	536,695	-	536,695	0.077112
5064 USD 338 Valley Falls	322,798	-	322,798	0.046379
5065 USD 342 McLouth	406,733	-	406,733	0.058439
5066 USD 380 Vermillion	497,729	-	497,729	0.071513
5067 USD 389 Eureka	716,196	-	716,196	0.102902
5068 USD 417 Council Grove	706,599	-	706,599	0.101523
5069 USD 440 Halstead	657,637	-	657,637	0.094489

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5070 USD 464 Tonganoxie	\$ 1,627,230	\$ -	\$ 1,627,230	0.233799 %
5072 USD 482 Dighton	202,288	-	202,288	0.029065
5073 USD 487 Herington	427,523	-	427,523	0.061426
5076 USD 217 Rolla	145,537	-	145,537	0.020911
5077 USD 218 Elkhart	381,080	-	381,080	0.054753
5078 USD 226 Meade	314,803	-	314,803	0.045231
5079 USD 235 Uniontown	449,812	-	449,812	0.064629
5080 USD 252 Southern Lyon County	553,143	-	553,143	0.079475
5081 USD 254 Barber County North	445,697	-	445,697	0.064037
5082 USD 269 Palco	114,583	-	114,583	0.016463
5083 USD 270 Plainville	372,322	-	372,322	0.053495
5087 USD 281 Graham County	380,166	-	380,166	0.054622
5088 USD 289 Wellsville	683,347	-	683,347	0.098183
5089 USD 298 Lincoln	300,590	-	300,590	0.043188
5090 USD 303 Ness City	257,474	-	257,474	0.036994
5092 USD 321 Kaw Valley	1,307,528	-	1,307,528	0.187864
5093 USD 322 Onaga-Havensville-Wheaton	261,835	-	261,835	0.037620
5095 USD 329 Mill Creek Valley	410,595	-	410,595	0.058994
5096 USD 346 Jayhawk	572,141	-	572,141	0.082205
5098 USD 360 Caldwell	261,195	-	261,195	0.037528
5099 USD 365 Garnett	836,652	-	836,652	0.120209
5100 USD 367 Osawatomie	933,325	-	933,325	0.134099
5101 USD 372 Silver Lake	692,875	-	692,875	0.099552
5102 USD 379 Clay Center	1,483,740	-	1,483,740	0.213182
5103 USD 382 Pratt	896,018	-	896,018	0.128739
5104 USD 419 Canton-Galva	298,080	-	298,080	0.042828
5105 USD 459 Bucklin	230,769	-	230,769	0.033157
5106 USD 483 Kismet-Plains	675,397	-	675,397	0.097040
5116 USD 210 Hugoton	881,050	-	881,050	0.126588
5117 USD 212 Northern Valley	157,257	-	157,257	0.022595
5118 USD 214 Ulysses	1,175,068	-	1,175,068	0.168833
5119 USD 219 Minneola	275,286	-	275,286	0.039553
5120 USD 231 Gardner Edgerton	6,585,713	-	6,585,713	0.946229
5122 USD 255 South Barber County	216,264	-	216,264	0.031073
5123 USD 256 Marmaton Valley	251,218	-	251,218	0.036095
5125 USD 320 Wamego	1,687,255	-	1,687,255	0.242423
5127 USD 332 Cunningham	213,361	-	213,361	0.030655
5128 USD 335 North Jackson	423,945	-	423,945	0.060912
5129 USD 337 Royal Valley	848,397	-	848,397	0.121897
5130 USD 343 Perry	638,302	-	638,302	0.091711
5131 USD 364 Marysville	820,300	-	820,300	0.117860
5132 USD 368 Paola	3,003,511	-	3,003,511	0.431541
5133 USD 381 Spearville-Windhorst	263,116	-	263,116	0.037804
5134 USD 393 Solomon	345,289	-	345,289	0.049611
5135 USD 402 Augusta	1,547,423	-	1,547,423	0.222332
5137 USD 432 Victoria	233,930	-	233,930	0.033611
5138 USD 454 Burlingame Public Schools	259,864	-	259,864	0.037337
5140 USD 463 Udall	308,922	-	308,922	0.044386
5141 USD 467 Wichita County Schools	394,307	-	394,307	0.056654
5142 USD 474 Haviland	77,200	-	77,200	0.011092
5143 USD 211 Norton	543,255	-	543,255	0.078054

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Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5144 USD 216 Deerfield	\$ 274,329	\$ -	\$ 274,329	0.039415 %
5145 USD 227 Jetmore	266,814	-	266,814	0.038336
5147 USD 232 De Soto	6,604,681	-	6,604,681	0.948954
5148 USD 239 North Ottawa County	546,197	-	546,197	0.078477
5149 USD 244 Burlington	1,178,749	-	1,178,749	0.169361
5150 USD 257 Iola	1,074,320	-	1,074,320	0.154357
5151 USD 274 Oakley	393,860	-	393,860	0.056589
5152 USD 282 West Elk	681,487	-	681,487	0.097915
5153 USD 283 Elk Valley	138,321	-	138,321	0.019874
5154 USD 299 Sylvan Grove	237,514	-	237,514	0.034126
5155 USD 311 Pretty Prairie	240,136	-	240,136	0.034502
5156 USD 315 Colby	804,482	-	804,482	0.115587
5157 USD 326 Logan	140,280	-	140,280	0.020155
5158 USD 331 Kingman-Norwich	805,219	-	805,219	0.115693
5159 USD 333 Concordia	1,365,580	-	1,365,580	0.196205
5160 USD 347 Kinsley-Offerle	300,866	-	300,866	0.043228
5161 USD 356 Conway Springs	404,610	-	404,610	0.058134
5162 USD 377 Atchison Co Community	462,346	-	462,346	0.066429
5163 USD 395 LaCrosse	294,273	-	294,273	0.042281
5164 USD 412 Hoxie Community Schools	403,787	-	403,787	0.058016
5166 USD 429 Troy	259,913	-	259,913	0.037344
5167 USD 430 South Brown County	550,966	-	550,966	0.079162
5168 USD 431 Hoisington	630,718	-	630,718	0.090621
5171 USD 444 Little River	283,699	-	283,699	0.040762
5172 USD 447 Cherryvale	668,391	-	668,391	0.096034
5173 USD 452 Stanton Co	377,005	-	377,005	0.054168
5174 USD 460 Hesston	650,721	-	650,721	0.093495
5175 USD 462 Central	301,757	-	301,757	0.043356
5176 USD 469 Lansing	2,507,064	-	2,507,064	0.360212
5185 USD 229 Blue Valley	23,297,537	-	23,297,537	3.347366
5186 USD 237 Smith Center	331,461	-	331,461	0.047624
5187 USD 240 Twin Valley	516,186	-	516,186	0.074165
5188 USD 271 Stockton	288,389	-	288,389	0.041435
5189 USD 291 Grinnell	95,625	-	95,625	0.013739
5190 USD 297 St Francis Schools	269,354	-	269,354	0.038701
5191 USD 309 Nickerson	984,061	-	984,061	0.141389
5192 USD 310 Fairfield	327,028	-	327,028	0.046987
5193 USD 313 Buhler	1,679,395	-	1,679,395	0.241294
5195 USD 323 Rock Creek	991,436	-	991,436	0.142449
5196 USD 341 Oskaloosa	531,745	-	531,745	0.076401
5197 USD 351 Macksville	247,980	-	247,980	0.035630
5198 USD 353 Wellington	1,434,702	-	1,434,702	0.206137
5199 USD 355 Ellinwood	430,638	-	430,638	0.061874
5200 USD 362 Prairie View	936,766	-	936,766	0.134594
5201 USD 369 Burrton	157,061	-	157,061	0.022566
5202 USD 392 Osborne County	282,301	-	282,301	0.040561
5203 USD 400 Smoky Valley	744,346	-	744,346	0.106947
5204 USD 405 Lyons	1,057,172	-	1,057,172	0.151893
5205 USD 408 Marion	481,119	-	481,119	0.069127
5206 USD 410 Durham Hillsboro Lehigh	524,232	-	524,232	0.075321
5207 USD 416 Louisburg	1,151,600	-	1,151,600	0.165461

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5208 USD 423 Moundridge	\$ 365,243	\$ -	\$ 365,243	0.052478 %
5210 USD 428 Great Bend	3,692,315	-	3,692,315	0.530508
5212 USD 434 Santa Fe Trail	878,164	-	878,164	0.126174
5213 USD 436 Caney Valley	680,765	-	680,765	0.097812
5214 USD 450 Shawnee Heights	3,667,753	-	3,667,753	0.526979
5215 USD 466 Scott Co	797,255	-	797,255	0.114549
5216 USD 473 Chapman	916,523	-	916,523	0.131685
5217 USD 476 Copeland	129,647	-	129,647	0.018628
5218 USD 481 Rural Vista	277,099	-	277,099	0.039813
5219 USD 241 Wallace County Schools	181,434	-	181,434	0.026068
5220 USD 243 Lebo-Waverly	412,677	-	412,677	0.059293
5222 USD 307 Ell-Saline	334,740	-	334,740	0.048095
5223 USD 339 Jefferson County North	398,615	-	398,615	0.057273
5226 USD 272 Waconda	254,339	-	254,339	0.036543
5227 USD 275 Triplains	103,025	-	103,025	0.014803
5228 USD 292 Wheatland	148,324	-	148,324	0.021311
5229 USD 294 Oberlin	375,939	-	375,939	0.054015
5230 USD 312 Haven	732,588	-	732,588	0.105257
5231 USD 336 Holton	1,390,667	-	1,390,667	0.199810
5233 USD 437 Auburn-Washburn	5,897,624	-	5,897,624	0.847365
5235 USD 479 Crest	225,138	-	225,138	0.032348
5236 USD 330 Mission Valley	530,246	-	530,246	0.076185
5237 USD 334 Southern Cloud County	130,001	-	130,001	0.018678
5238 USD 387 Altoona-Midway	222,981	-	222,981	0.032038
5239 USD 401 Chase Raymond	167,788	-	167,788	0.024108
5240 USD 494 Syracuse	461,762	-	461,762	0.066345
5241 USD 300 Comanche County	268,666	-	268,666	0.038602
5250 USD 306 SE of Saline	581,313	-	581,313	0.083522
5251 USD 384 Blue Valley	266,656	-	266,656	0.038313
5267 USD 397 Centre	290,483	-	290,483	0.041736
5268 USD 220 Ashland	213,365	-	213,365	0.030656
5270 USD 224 Clifton-Clyde	331,085	-	331,085	0.047570
5271 USD 225 Fowler	75,194	-	75,194	0.010804
5272 USD 230 Spring Hill	4,286,728	-	4,286,728	0.615913
5274 USD 249 Frontenac	817,444	-	817,444	0.117450
5275 USD 263 Mulvane	1,683,242	-	1,683,242	0.241846
5276 USD 264 Clearwater	835,789	-	835,789	0.120085
5278 USD 293 Quinter	301,913	-	301,913	0.043379
5280 USD 308 Hutchinson	4,499,708	-	4,499,708	0.646513
5281 USD 316 Golden Plains	198,265	-	198,265	0.028487
5283 USD 325 Phillipsburg	482,277	-	482,277	0.069293
5284 USD 340 Jefferson West	761,533	-	761,533	0.109416
5285 USD 344 Pleasanton	325,266	-	325,266	0.046734
5286 USD 350 St John-Hudson	304,343	-	304,343	0.043728
5287 USD 357 Belle Plaine	512,190	-	512,190	0.073591
5288 USD 358 Oxford	358,359	-	358,359	0.051489
5289 USD 366 Woodson	389,241	-	389,241	0.055926
5291 USD 374 Sublette	505,987	-	505,987	0.072700
5292 USD 375 Circle	1,617,004	-	1,617,004	0.232329
5293 USD 388 Ellis	307,266	-	307,266	0.044148
5294 USD 407 Russell County	634,232	-	634,232	0.091126

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5295 USD 411 Goessel	\$ 268,662	\$ -	\$ 268,662	0.038601 %
5296 USD 435 Abilene	1,123,260	-	1,123,260	0.161389
5297 USD 461 Neodesha	724,708	-	724,708	0.104125
5298 USD 468 Healy	31,523	-	31,523	0.004529
5299 USD 471 Dexter	209,451	-	209,451	0.030094
5300 USD 484 Fredonia	576,626	-	576,626	0.082849
5302 USD 489 Hays	3,546,958	-	3,546,958	0.509623
5303 USD 490 El Dorado	1,396,435	-	1,396,435	0.200638
5304 USD 491 Eudora	1,472,699	-	1,472,699	0.211596
5305 USD 492 Flinthills	279,248	-	279,248	0.040122
5306 USD 495 Fort Larned	993,063	-	993,063	0.142682
5307 USD 496 Pawnee Heights	124,787	-	124,787	0.017929
5308 USD 497 Lawrence	9,104,920	-	9,104,920	1.308186
5309 USD 499 Galena	659,832	-	659,832	0.094804
5310 USD 502 Lewis	94,525	-	94,525	0.013581
5312 USD 345 Seaman	3,767,162	-	3,767,162	0.541262
5313 USD 438 Skyline	306,723	-	306,723	0.044070
5314 USD 501 Topeka Public Schools	14,221,948	-	14,221,948	2.043395
5316 USD 208 Trego County	375,048	-	375,048	0.053887
5317 USD 246 Arma	484,665	-	484,665	0.069636
5318 USD 247 Cherokee	517,070	-	517,070	0.074292
5319 USD 248 Girard	792,940	-	792,940	0.113929
5320 USD 426 Pike Valley	217,171	-	217,171	0.031203
5321 USD 498 Valley Heights	376,190	-	376,190	0.054051
5322 USD 504 Oswego	451,802	-	451,802	0.064914
5324 USD 500 Kansas City	25,100,478	-	25,100,478	3.606411
5329 USD 245 Leroy-Gridley	241,344	-	241,344	0.034676
5330 USD 493 Columbus	838,217	-	838,217	0.120434
5331 USD 503 Parsons	1,174,803	-	1,174,803	0.168794
5332 USD 506 Labette County	1,245,206	-	1,245,206	0.178910
5333 USD 505 Chetopa	355,577	-	355,577	0.051089
5337 USD 207 Fort Leavenworth	1,822,192	-	1,822,192	0.261811
5366 USD 508 Baxter Springs	775,682	-	775,682	0.111449
5367 USD 507 Satanta	282,625	-	282,625	0.040607
5368 USD 101 Erie-St Paul	450,553	-	450,553	0.064735
5405 USD 511 Attica	173,249	-	173,249	0.024892
5409 USD 200 Greeley Co	220,441	-	220,441	0.031673
5410 USD 509 South Haven	202,926	-	202,926	0.029156
5430 USD 512 Shawnee Mission	26,249,524	-	26,249,524	3.771505
5436 USD 102 Cimarron-Ensign	576,443	-	576,443	0.082823
5590 USD 103 Cheylin	175,861	-	175,861	0.025268
5696 Kansas State H S Activities Assoc	258,662	-	258,662	0.037164
9291 USD 105 Rawlins County	383,994	-	383,994	0.055172
9302 USD 106 Western Plains	174,361	-	174,361	0.025052
9332 USD 107 Rock Hills	357,907	-	357,907	0.051424
9333 USD 108 Washington County	354,324	-	354,324	0.050909
9335 USD 109 Republic County	456,429	-	456,429	0.065579
9389 USD 110 Thunder Ridge	215,911	-	215,911	0.031022
9410 USD 111 Doniphan West	368,216	-	368,216	0.052905
9444 USD 114 Riverside	541,696	-	541,696	0.077830
9445 USD 112 Central Plains	450,322	-	450,322	0.064702

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9446 USD 113 Prairie Hills	\$ 826,464	\$ -	\$ 826,464	0.118746 %
9461 USD 115 Nemaha Central Schools	779,893	-	779,893	0.112054
<b>Other Employers Subtotal</b>	<b>\$ 476,741,297</b>	<b>\$ -</b>	<b>\$ 476,741,297</b>	<b>68.497712 %</b>
<b>Special Funding Situation - State of Kansas Subtotal</b>	<b>\$ -</b>	<b>\$ 66,882,162</b>	<b>\$ 66,882,162</b>	<b>9.609561 %</b>
<b>State Subtotal</b>	<b>\$ 152,372,566</b>	<b>\$ -</b>	<b>\$ 152,372,566</b>	<b>21.892727 %</b>
<b>Total State/School</b>	<b>\$ 629,113,863</b>	<b>\$ 66,882,162</b>	<b>\$ 695,996,025</b>	<b>100.000000 %</b>
<b>Local Group</b>				
2 Allen County	\$ 491,960	\$ -	\$ 491,960	0.211705 %
3 Anderson County	362,857	-	362,857	0.156148
4 Atchison County	428,848	-	428,848	0.184546
5 Barber County	234,854	-	234,854	0.101065
6 Barton County	915,795	-	915,795	0.394094
7 Bourbon County	487,036	-	487,036	0.209586
8 Brown County	374,457	-	374,457	0.161140
9 Butler County	2,081,214	-	2,081,214	0.895608
10 Chase County	439,918	-	439,918	0.189310
11 Chautauqua County	152,716	-	152,716	0.065718
12 Cherokee County	432,672	-	432,672	0.186192
13 Cheyenne County	198,341	-	198,341	0.085352
14 Clay County	472,698	-	472,698	0.203416
15 Cloud County	451,125	-	451,125	0.194133
16 Coffey County	743,048	-	743,048	0.319756
17 Comanche County	157,923	-	157,923	0.067959
18 Cowley County	646,840	-	646,840	0.278355
19 Crawford County	1,125,455	-	1,125,455	0.484317
20 Dickinson County	715,425	-	715,425	0.307869
21 Doniphan County	274,413	-	274,413	0.118088
22 Douglas County	2,940,727	-	2,940,727	1.265483
23 Edwards County	169,876	-	169,876	0.073103
24 Elk County	202,317	-	202,317	0.087063
25 Ellis County	904,134	-	904,134	0.389076
26 Ellsworth County	314,950	-	314,950	0.135532
27 Finney County	1,144,217	-	1,144,217	0.492391
28 Ford County	1,085,864	-	1,085,864	0.467280
29 Franklin County	769,437	-	769,437	0.331112
30 Geary County	865,672	-	865,672	0.372524
31 Gove County	199,647	-	199,647	0.085914
32 Graham County	227,926	-	227,926	0.098083
33 Gray County	219,769	-	219,769	0.094573
34 Greenwood County	334,684	-	334,684	0.144025
35 Hamilton County	171,532	-	171,532	0.073815
36 Harper County	347,709	-	347,709	0.149630
37 Harvey County	788,954	-	788,954	0.339510
38 Jackson County	683,324	-	683,324	0.294055
39 Jefferson County	706,884	-	706,884	0.304193
40 Jewell County	269,204	-	269,204	0.115847
41 Johnson County	21,660,608	-	21,660,608	9.321199

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual NonEmployer Contributions</b>	<b>Total Employer / NonEmployer Contributions</b>	<b>Employer Allocated Percentage</b>
42 Kearny County	\$ 227,471	\$ -	\$ 227,471	0.097888 %
43 Kingman County	310,249	-	310,249	0.133509
44 Kiowa County	300,329	-	300,329	0.129241
45 Labette County	462,417	-	462,417	0.198992
46 Lane County	149,621	-	149,621	0.064386
47 Leavenworth County	1,725,374	-	1,725,374	0.742480
48 Lincoln County	251,882	-	251,882	0.108392
49 Linn County	547,699	-	547,699	0.235691
50 Logan County	155,184	-	155,184	0.066780
51 Lyon County	1,355,280	-	1,355,280	0.583217
52 McPherson County	915,020	-	915,020	0.393760
53 Marion County	561,736	-	561,736	0.241732
54 Marshall County	439,695	-	439,695	0.189214
55 Meade County	263,868	-	263,868	0.113550
56 Miami County	896,725	-	896,725	0.385888
57 Mitchell County	418,766	-	418,766	0.180207
58 Montgomery County	937,157	-	937,157	0.403287
59 Morris County	261,387	-	261,387	0.112483
60 Nemaha County	436,875	-	436,875	0.188000
61 Neosho County	395,636	-	395,636	0.170254
62 Ness County	204,438	-	204,438	0.087976
63 Norton County	301,303	-	301,303	0.129660
64 Osage County	473,850	-	473,850	0.203912
65 Osborne County	220,565	-	220,565	0.094916
66 Ottawa County	242,750	-	242,750	0.104463
67 Pawnee County	393,827	-	393,827	0.169475
68 Phillips County	326,197	-	326,197	0.140372
69 Pratt County	544,643	-	544,643	0.234376
70 Rawlins County	175,120	-	175,120	0.075359
71 Reno County	1,722,578	-	1,722,578	0.741277
72 Republic County	294,060	-	294,060	0.126543
73 Rice County	347,895	-	347,895	0.149710
74 Riley County	1,553,777	-	1,553,777	0.668637
75 Rooks County	301,157	-	301,157	0.129597
76 Rush County	173,627	-	173,627	0.074717
77 Russell County	343,942	-	343,942	0.148008
78 Saline County	2,035,259	-	2,035,259	0.875833
79 Scott County	223,962	-	223,962	0.096378
80 Sedgwick County	13,635,718	-	13,635,718	5.867856
81 Seward County	904,514	-	904,514	0.389239
82 Shawnee County	5,596,202	-	5,596,202	2.408213
83 Sheridan County	163,749	-	163,749	0.070466
84 Sherman County	407,763	-	407,763	0.175473
85 Smith County	353,752	-	353,752	0.152230
86 Stanton County	244,083	-	244,083	0.105036
87 Stevens County	298,539	-	298,539	0.128470
88 Sumner County	688,209	-	688,209	0.296157
89 Thomas County	423,222	-	423,222	0.182125
90 Wabaunsee County	292,464	-	292,464	0.125856
91 Wallace County	113,551	-	113,551	0.048864
92 Washington County	355,544	-	355,544	0.153001

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
93 Wichita County	\$ 182,395	\$ -	\$ 182,395	0.078490 %
94 Wilson County	290,580	-	290,580	0.125045
95 Woodson County	275,911	-	275,911	0.118733
97 City of Abilene	227,671	-	227,671	0.097974
99 City of Alma	36,251	-	36,251	0.015600
100 City of Almena	11,090	-	11,090	0.004772
102 City of Altoona	9,149	-	9,149	0.003937
103 City of Anthony	143,261	-	143,261	0.061649
104 City of Arkansas City	363,456	-	363,456	0.156406
105 City of Arma	63,334	-	63,334	0.027255
106 City of Ashland	32,855	-	32,855	0.014138
107 City of Atchison	290,901	-	290,901	0.125183
108 City of Attica	31,658	-	31,658	0.013623
109 City of Axtell	12,544	-	12,544	0.005398
110 City of Belle Plaine	53,246	-	53,246	0.022913
111 City of Bucklin	12,920	-	12,920	0.005560
112 City of Buhler	52,670	-	52,670	0.022665
113 City of Burlingame	49,850	-	49,850	0.021452
114 City of Burlington	237,726	-	237,726	0.102301
116 City of Burrton	29,931	-	29,931	0.012880
117 City of Caney	116,963	-	116,963	0.050333
118 City of Cawker City	17,554	-	17,554	0.007554
119 City of Cedar Vale	7,970	-	7,970	0.003430
120 City of Chanute	855,049	-	855,049	0.367953
122 City of Cherryvale	101,174	-	101,174	0.043538
123 City of Chetopa	67,238	-	67,238	0.028935
124 City of Cimarron	99,105	-	99,105	0.042648
125 City of Clay Center	174,849	-	174,849	0.075243
126 City of Coffeyville	737,373	-	737,373	0.317314
127 City of Colby	367,703	-	367,703	0.158234
128 City of Colony	10,375	-	10,375	0.004465
129 City of Council Grove	111,404	-	111,404	0.047940
130 City of Dodge City	960,320	-	960,320	0.413254
133 City of Edna	12,879	-	12,879	0.005542
134 City of Effingham	7,835	-	7,835	0.003372
135 City of El Dorado	472,443	-	472,443	0.203306
137 City of Ellinwood	124,705	-	124,705	0.053664
138 City of Ellis	90,142	-	90,142	0.038791
139 City of Ellsworth	117,234	-	117,234	0.050449
140 City of Enterprise	26,621	-	26,621	0.011456
141 City of Erie	42,224	-	42,224	0.018170
142 City of Eudora	264,649	-	264,649	0.113886
143 City of Florence	15,236	-	15,236	0.006557
144 City of Fort Scott	302,207	-	302,207	0.130049
145 City of Fredonia	134,593	-	134,593	0.057919
146 City of Frontenac	87,238	-	87,238	0.037541
147 City of Garden City	1,598,396	-	1,598,396	0.687837
148 City of Garnett	241,414	-	241,414	0.103888
149 City of Gas	14,121	-	14,121	0.006077
150 City of Geneseo	4,215	-	4,215	0.001814
151 City of Girard	105,730	-	105,730	0.045499

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
152 City of Glasco	\$ 19,690	\$ -	\$ 19,690	0.008473 %
153 City of Goodland	243,291	-	243,291	0.104695
155 City of Greensburg	71,521	-	71,521	0.030778
156 City of Grenola	3,942	-	3,942	0.001696
158 City of Hanover	12,793	-	12,793	0.005505
159 City of Harper	64,201	-	64,201	0.027628
160 City of Hays	721,696	-	721,696	0.310567
162 City of Hesston	249,648	-	249,648	0.107431
163 City of Hillsboro	176,619	-	176,619	0.076004
164 City of Hoisington	159,580	-	159,580	0.068672
165 City of Holton	262,195	-	262,195	0.112830
166 City of Holyrood	15,899	-	15,899	0.006842
167 City of Horton	101,631	-	101,631	0.043735
168 City of Hugoton	181,017	-	181,017	0.077897
169 City of Humboldt	109,155	-	109,155	0.046973
170 City of Hutchinson	1,258,162	-	1,258,162	0.541425
172 City of Iola	728,735	-	728,735	0.313596
173 City of Jamestown	7,009	-	7,009	0.003016
174 City of Jetmore	39,450	-	39,450	0.016977
176 City of Johnson City	52,921	-	52,921	0.022773
177 City of Junction City	486,012	-	486,012	0.209145
179 City of Kingman	256,459	-	256,459	0.110362
180 City of Kinsley	55,830	-	55,830	0.024025
182 City of La Crosse	53,572	-	53,572	0.023054
184 City of Lakin	88,414	-	88,414	0.038047
185 City of Larned	225,889	-	225,889	0.097207
186 City of Lawrence	4,211,550	-	4,211,550	1.812356
187 City of Leavenworth	745,340	-	745,340	0.320742
188 City of Liberal	874,419	-	874,419	0.376289
189 City of Lindsborg	237,508	-	237,508	0.102207
190 City of Lucas	17,939	-	17,939	0.007720
191 City of Lyons	153,702	-	153,702	0.066143
192 City of Madison	21,236	-	21,236	0.009138
193 City of Marion	102,148	-	102,148	0.043957
194 City of Marysville	174,051	-	174,051	0.074899
195 City of Mayetta	9,907	-	9,907	0.004263
196 City of McCune	6,316	-	6,316	0.002718
197 City of Meade	73,401	-	73,401	0.031587
198 City of Miltonvale	9,183	-	9,183	0.003952
199 City of Minneapolis	122,384	-	122,384	0.052665
200 City of Minneola	14,904	-	14,904	0.006414
201 City of Montezuma	46,843	-	46,843	0.020158
202 City of Moran	29,527	-	29,527	0.012706
203 City of Morrill	8,294	-	8,294	0.003569
205 City of Mulvane	509,651	-	509,651	0.219318
206 City of Natoma	8,055	-	8,055	0.003466
207 City of Neodesha	294,093	-	294,093	0.126557
208 City of Newton	794,806	-	794,806	0.342029
209 City of Norton	160,046	-	160,046	0.068873
210 City of Oberlin	115,506	-	115,506	0.049706
211 City of Olathe	5,374,969	-	5,374,969	2.313009

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
212 City of Osage City	\$ 158,376	\$ -	\$ 158,376	0.068154 %
213 City of Osawatomie	192,104	-	192,104	0.082668
214 City of Oswego	50,157	-	50,157	0.021584
215 City of Ottawa	730,179	-	730,179	0.314218
216 City of Oxford	40,856	-	40,856	0.017582
217 City of Paola	160,915	-	160,915	0.069247
218 City of Parsons	403,966	-	403,966	0.173839
219 City of Peabody	24,153	-	24,153	0.010394
220 City of Phillipsburg	105,213	-	105,213	0.045276
221 City of Pittsburg	818,934	-	818,934	0.352412
222 City of Pratt	526,138	-	526,138	0.226413
224 City of Riley	22,905	-	22,905	0.009857
225 City of Russell	453,381	-	453,381	0.195103
226 City of Sabetha	198,697	-	198,697	0.085505
228 City of Sedan	37,559	-	37,559	0.016163
229 City of Seneca	103,274	-	103,274	0.044442
230 City of Sharon Springs	25,893	-	25,893	0.011143
231 City of Solomon	30,492	-	30,492	0.013122
232 City of Stafford	64,415	-	64,415	0.027720
233 City of St John	59,861	-	59,861	0.025760
234 City of St Marys	122,956	-	122,956	0.052912
235 City of Topeka	3,448,121	-	3,448,121	1.483829
237 City of Ulysses	204,199	-	204,199	0.087873
239 City of Wakeeney	74,467	-	74,467	0.032045
240 City of Wakefield	13,901	-	13,901	0.005982
242 City of Wamego	188,344	-	188,344	0.081050
243 City of Washington	53,567	-	53,567	0.023051
244 City of Waterville	29,131	-	29,131	0.012536
245 City of Waverly	14,162	-	14,162	0.006094
246 City of Wellington	480,873	-	480,873	0.206934
247 City of Wilson	20,909	-	20,909	0.008998
248 City of Winfield	758,972	-	758,972	0.326608
249 City of Yates Center	55,342	-	55,342	0.023815
252 Mission Twp Brown County	5,425	-	5,425	0.002335
259 William Newton Memorial Hospital	1,909,479	-	1,909,479	0.821706
260 Anthony Public Library	2,168	-	2,168	0.000933
261 Arkansas City Public Library	22,367	-	22,367	0.009625
262 Cherryvale Public Library	4,647	-	4,647	0.002000
263 Clay Center Carnegie Library	10,275	-	10,275	0.004422
264 Dodge City Public Library	61,623	-	61,623	0.026518
266 Emporia Public Library	61,843	-	61,843	0.026613
268 Harper Public Library	2,991	-	2,991	0.001287
269 Hutchinson Public Library	138,627	-	138,627	0.059655
270 Independence Public Library	33,341	-	33,341	0.014348
271 Lawrence Public Library	364,055	-	364,055	0.156664
274 Minneapolis Public Library	4,300	-	4,300	0.001850
275 Newton Public Library	38,079	-	38,079	0.016387
276 Norton Public Library	9,734	-	9,734	0.004189
277 Parsons Public Library	22,825	-	22,825	0.009822
280 Topeka/Shawnee County Public Library	819,922	-	819,922	0.352837
281 Wichita County Library	3,049	-	3,049	0.001312

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
282 Winfield Public Library	\$ 24,254	\$ -	\$ 24,254	0.010437 %
289 Highland Cemetery Dist 9	3,847	-	3,847	0.001655
295 Leavenworth Waterworks Board	230,677	-	230,677	0.099267
297 Clark County	141,512	-	141,512	0.060897
298 Grant Co	357,854	-	357,854	0.153995
299 Decatur County	208,747	-	208,747	0.089830
300 Morton County	216,643	-	216,643	0.093228
301 Pottawatomie County	842,664	-	842,664	0.362623
302 Stafford County	248,834	-	248,834	0.107081
303 Trego County	195,547	-	195,547	0.084150
304 City of Augusta	471,049	-	471,049	0.202706
307 City of Bonner Springs	294,403	-	294,403	0.126690
308 City of Centralia	21,684	-	21,684	0.009331
309 City of Clifton	10,792	-	10,792	0.004644
310 City of Douglass	45,792	-	45,792	0.019706
311 City of Elkhart	71,324	-	71,324	0.030693
314 City of Herington	126,355	-	126,355	0.054374
315 City of Hiawatha	170,846	-	170,846	0.073520
316 City of Independence	475,431	-	475,431	0.204592
317 City of La Cygne	51,895	-	51,895	0.022332
318 City of Manhattan	2,129,642	-	2,129,642	0.916448
319 City of McPherson	1,110,396	-	1,110,396	0.477837
320 City of Mount Hope	27,652	-	27,652	0.011899
321 City of St Francis	46,940	-	46,940	0.020200
322 City of Salina	1,933,324	-	1,933,324	0.831967
323 City of Sedgwick	49,682	-	49,682	0.021380
324 City of Stockton	242,200	-	242,200	0.104226
338 Newman Regional Health Center	3,690,244	-	3,690,244	1.588022
341 Pioneer Memorial Library	24,734	-	24,734	0.010644
342 Council Grove Public Library	5,311	-	5,311	0.002285
343 Bradford Memorial Library	30,292	-	30,292	0.013036
345 Fort Scott Public Library	15,487	-	15,487	0.006665
348 Girard Public Library	13,431	-	13,431	0.005780
349 Hillsboro Public Library	5,055	-	5,055	0.002175
350 Jordaan Memorial Library	9,139	-	9,139	0.003933
351 Meade Public Library	6,227	-	6,227	0.002680
352 Ottawa Library	59,843	-	59,843	0.025752
353 Salina Public Library	151,324	-	151,324	0.065119
354 Stockton Public Library	3,690	-	3,690	0.001588
355 Wellington Public Library	13,274	-	13,274	0.005712
361 Garden City Recreation Commission	-	-	-	-
362 Lawrence/Douglas County Health Dept	212,152	-	212,152	0.091295
366 City of Concordia	175,724	-	175,724	0.075619
367 City of Eureka	98,790	-	98,790	0.042512
368 City of Howard	27,614	-	27,614	0.011883
370 City of Lenora	5,435	-	5,435	0.002339
371 City of Pomona	14,827	-	14,827	0.006381
373 City of Syracuse	42,302	-	42,302	0.018204
374 City of Turon	12,245	-	12,245	0.005269
375 Eudora Twp Douglas County	9,946	-	9,946	0.004280
378 Norton County Hospital	683,627	-	683,627	0.294185

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
380 Haskell County	\$ 193,227	\$ -	\$ 193,227	0.083151 %
381 Hodgeman County	133,951	-	133,951	0.057643
384 City of Arlington	8,315	-	8,315	0.003578
385 City of Baldwin City	230,503	-	230,503	0.099192
387 City of Beloit	339,019	-	339,019	0.145890
388 City of Bennington	12,240	-	12,240	0.005267
389 City of Bird City	12,321	-	12,321	0.005302
391 City of Canton	18,044	-	18,044	0.007765
392 City of Chapman	56,405	-	56,405	0.024273
393 City of Emporia	953,278	-	953,278	0.410224
394 City of Frankfort	26,758	-	26,758	0.011515
395 City of Gardner	904,212	-	904,212	0.389109
397 City of Mankato	45,222	-	45,222	0.019460
398 City of Marquette	25,312	-	25,312	0.010893
399 City of Moline	8,046	-	8,046	0.003462
400 City of Mound City	36,178	-	36,178	0.015568
401 City of Ness City	50,057	-	50,057	0.021541
403 City of Osborne	79,094	-	79,094	0.034037
404 City of Rossville	28,725	-	28,725	0.012361
405 City of Scandia	10,946	-	10,946	0.004710
406 City of Spring Hill	276,076	-	276,076	0.118804
407 City of Sterling	121,067	-	121,067	0.052099
409 City of Valley Falls	39,125	-	39,125	0.016837
411 El Dorado Twp Butler County	12,088	-	12,088	0.005202
417 Palmyra Twp Douglas Co	19,767	-	19,767	0.008506
419 Sumner Regional Medical Center	-	-	-	-
420 Wilson Medical Center	804,856	-	804,856	0.346354
421 Port Library	10,487	-	10,487	0.004513
422 Goodland Public Library	12,684	-	12,684	0.005458
425 Leavenworth Public Library	74,495	-	74,495	0.032057
427 Wm A Rankin Memorial Library	3,819	-	3,819	0.001643
428 Pratt Public Library	18,575	-	18,575	0.007993
429 Russell Public Library	7,037	-	7,037	0.003028
430 Seneca Free Library	7,686	-	7,686	0.003308
431 City Cowley Co Joint Board of Health	78,386	-	78,386	0.033732
434 City of Mulberry	16,315	-	16,315	0.007021
435 City of Atwood	45,301	-	45,301	0.019494
436 City of Lincoln Center	58,729	-	58,729	0.025273
438 Manhattan Public Library	188,615	-	188,615	0.081167
440 City of Little River	12,245	-	12,245	0.005269
442 City of Belleville	107,042	-	107,042	0.046063
443 City of Lyndon	33,979	-	33,979	0.014622
445 City of Smith Center	81,829	-	81,829	0.035213
451 Belleville Public Library	8,060	-	8,060	0.003468
452 Chanute Public Library	18,222	-	18,222	0.007841
454 Olathe Public Library	-	-	-	-
458 City of Leoti	38,869	-	38,869	0.016726
459 City of Shawnee	1,381,986	-	1,381,986	0.594710
461 City of Luray	13,973	-	13,973	0.006013
463 City of Strong City	24,425	-	24,425	0.010511
467 Coffeyville Public Library	20,235	-	20,235	0.008708

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
468 Great Bend Public Library	\$ 39,394	\$ -	\$ 39,394	0.016952 %
473 City of Galva	31,115	-	31,115	0.013390
474 City of Oakley	158,490	-	158,490	0.068203
475 City of Udall	38,041	-	38,041	0.016370
478 McPherson Public Library	44,804	-	44,804	0.019280
479 City of Scranton	20,089	-	20,089	0.008645
480 City of Lenexa	2,191,509	-	2,191,509	0.943072
483 Soldier Twp Shawnee County	67,440	-	67,440	0.029021
485 Kingman Carnegie Library	7,321	-	7,321	0.003150
486 Lyons Public Library	5,039	-	5,039	0.002168
488 Paola Free Library	16,078	-	16,078	0.006919
552 Hutchinson Recreation Commission	103,468	-	103,468	0.044525
563 City of Haven	38,598	-	38,598	0.016610
565 Coffey County Extension Council	3,804	-	3,804	0.001637
568 Morrill Free Public Library	11,240	-	11,240	0.004837
569 City of Macksville	16,344	-	16,344	0.007033
573 City of Columbus	133,159	-	133,159	0.057302
574 City of Halstead	158,497	-	158,497	0.068206
578 City of Perry	22,900	-	22,900	0.009855
579 City of Scott City	119,950	-	119,950	0.051618
587 Monument Twp Logan County	3,630	-	3,630	0.001562
605 City of Cheney	100,829	-	100,829	0.043390
606 City of Cottonwood Falls	23,955	-	23,955	0.010309
607 City of Oskaloosa	16,758	-	16,758	0.007211
610 K State Research & Extension Dickinson Co	-	-	-	-
611 Finney County Extension Council	-	-	-	-
628 Kaw Valley Drainage Dist	38,543	-	38,543	0.016586
632 City of Altamont	60,102	-	60,102	0.025864
633 City of Bushton	5,536	-	5,536	0.002382
635 Irving Twp Brown County	1,435	-	1,435	0.000618
641 City of Moundridge	94,067	-	94,067	0.040480
648 City of Downs	15,271	-	15,271	0.006572
649 Tecumseh Twp Shawnee County	44,872	-	44,872	0.019310
650 City of Preston	2,696	-	2,696	0.001160
656 City of Fowler	8,904	-	8,904	0.003832
666 City of Satanta	19,325	-	19,325	0.008316
676 City of Mission	295,618	-	295,618	0.127213
685 City of Claflin	18,762	-	18,762	0.008074
687 City of Toronto	12,738	-	12,738	0.005482
706 Fowler Residential Care	83,844	-	83,844	0.036081
708 Stafford County Hospital	33,702	-	33,702	0.014503
711 City of Kiowa	44,831	-	44,831	0.019292
714 City of Le Roy	10,687	-	10,687	0.004599
717 City of Troy	42,521	-	42,521	0.018298
727 Stafford Co Cemetery Dist 1	-	-	-	-
735 City of Coldwater	26,763	-	26,763	0.011517
736 City of Hill City	75,729	-	75,729	0.032588
737 City of Sylvan Grove	6,454	-	6,454	0.002777
738 City of Thayer	9,499	-	9,499	0.004088
748 City of Clearwater	95,603	-	95,603	0.041141
758 McPherson County Extension Council	7,771	-	7,771	0.003344

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
760 League of Kansas Municipalities	\$ 91,518	\$ -	\$ 91,518	0.039383 %
769 City of Roeland Park	126,950	-	126,950	0.054630
770 City of Carbondale	34,285	-	34,285	0.014754
771 North Topeka Drainage District	8,594	-	8,594	0.003698
774 City of Americus	10,571	-	10,571	0.004549
776 City of Tonganoxie	266,521	-	266,521	0.114692
779 Kechi Twp Sedgwick County	11,604	-	11,604	0.004994
790 City of Glen Elder	17,947	-	17,947	0.007723
807 City of De Soto	383,846	-	383,846	0.165180
808 City of Hope	6,990	-	6,990	0.003008
812 City of Baxter Springs	131,757	-	131,757	0.056699
813 Little Walnut Twp Butler County	2,841	-	2,841	0.001223
815 City of Delphos	8,507	-	8,507	0.003661
844 Chapman Public Library	1,722	-	1,722	0.000741
882 City of Bison	4,443	-	4,443	0.001912
886 City of Lecompton	12,207	-	12,207	0.005253
887 City of Plainville	69,197	-	69,197	0.029778
895 Abilene Free Public Library	29,987	-	29,987	0.012904
907 Emporia Recreation Commission	108,771	-	108,771	0.046807
911 City of Plains	19,661	-	19,661	0.008461
913 Franklin Twp Edwards County	4,173	-	4,173	0.001796
914 Grasshopper Twp Atchison Co	5,097	-	5,097	0.002193
920 Topeka Twp Shawnee County	-	-	-	-
936 Atchison Public Recreation Commission	26,198	-	26,198	0.011274
937 City of Clyde	15,623	-	15,623	0.006723
938 City of Deerfield	27,228	-	27,228	0.011717
939 City of Eskridge	16,590	-	16,590	0.007139
940 City of Louisburg	144,236	-	144,236	0.062069
953 City of Lewis	14,490	-	14,490	0.006235
957 City of Alta Vista	8,346	-	8,346	0.003592
958 Lyons Recreation Commission	19,507	-	19,507	0.008394
959 Stanton County Recreation Commission	5,856	-	5,856	0.002520
971 Kiowa County Extension Council	1,980	-	1,980	0.000852
978 City of Lebo	24,047	-	24,047	0.010348
982 Graham County Hospital	445,434	-	445,434	0.191684
983 Liberal Memorial Library	32,877	-	32,877	0.014148
1000 Kinsley Library	6,230	-	6,230	0.002681
1019 Frank Carlson Library	9,238	-	9,238	0.003975
1020 Hoisington City Library	5,177	-	5,177	0.002228
1042 Augusta Public Library	23,986	-	23,986	0.010322
1061 Hill Top House Nursing Home	113,724	-	113,724	0.048939
1069 City of Merriam	427,604	-	427,604	0.184011
1072 City of Caldwell	40,628	-	40,628	0.017483
1073 City of Dighton	28,706	-	28,706	0.012353
1074 City of Quinter	36,627	-	36,627	0.015762
1075 City of Ransom	4,639	-	4,639	0.001996
1078 Hiawatha Twp Brown County	-	-	-	-
1088 Columbus Public Library	7,278	-	7,278	0.003132
1089 Larabee Memorial Library	2,276	-	2,276	0.000979
1109 Great Bend Recreation Commission	63,715	-	63,715	0.027418
1111 Seward County Extension Council	-	-	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
1114 City of Brewster	\$ 10,119	\$ -	\$ 10,119	0.004355 %
1120 City of Haysville	340,223	-	340,223	0.146408
1121 City of Kanorado	4,261	-	4,261	0.001834
1127 City of St Paul	23,599	-	23,599	0.010155
1130 City of Spearville	21,927	-	21,927	0.009436
1132 City of Wellsville	94,200	-	94,200	0.040537
1134 City of Wetmore	9,251	-	9,251	0.003981
1135 City of Denison	4,216	-	4,216	0.001814
1141 Clay Twp Reno County	11,463	-	11,463	0.004933
1154 Lincoln Twp Edwards County	5,079	-	5,079	0.002186
1172 Valley Center Twp Sedgwick Co	-	-	-	-
1173 Ashland District Hospital	347,269	-	347,269	0.149440
1178 Lane County Library	2,661	-	2,661	0.001145
1187 Comanche Co Extension Council	-	-	-	-
1189 Meade County Extension Council	-	-	-	-
1192 Central Kansas District 3 (Extension Co)	23,628	-	23,628	0.010168
1193 Augusta Housing Authority	10,055	-	10,055	0.004327
1194 Junction City Public Housing Authority	31,563	-	31,563	0.013582
1195 Lyons Housing Authority	14,850	-	14,850	0.006390
1196 City of Waterville Housing Authority	2,736	-	2,736	0.001177
4053 City of Hoxie	50,413	-	50,413	0.021694
4055 City of Rolla	18,092	-	18,092	0.007786
4069 Manhattan Twp-Riley County	5,010	-	5,010	0.002156
4080 Leavenworth County Extension Council	4,239	-	4,239	0.001824
4081 Shawnee County Extension Council	13,708	-	13,708	0.005899
4084 City of Andale	30,477	-	30,477	0.013115
4086 City of Nickerson	23,771	-	23,771	0.010229
4087 City of Overbrook	29,541	-	29,541	0.012712
4108 Butler County Extension Council	6,943	-	6,943	0.002988
4126 City of Derby	874,781	-	874,781	0.376444
4128 City of Medicine Lodge	80,337	-	80,337	0.034571
4131 City of White City	7,369	-	7,369	0.003171
4134 Belpre Twp Edwards County	4,153	-	4,153	0.001787
4152 Menoken Township	12,054	-	12,054	0.005187
4182 City of Leawood	1,163,013	-	1,163,013	0.500479
4184 Big Creek Twp Russell County	4,698	-	4,698	0.002022
4195 Wayne Twp Edward County	3,079	-	3,079	0.001325
4198 Wamego Public Library	11,744	-	11,744	0.005054
4201 Reno County Extension Council	8,606	-	8,606	0.003703
4202 Stanton County Extension Council	-	-	-	-
4203 Edwards County Conservation Dist	3,161	-	3,161	0.001360
4215 City of Ogden	43,716	-	43,716	0.018812
4216 City of Pretty Prairie	20,643	-	20,643	0.008883
4219 City of Severy	11,681	-	11,681	0.005027
4221 Mission Twp Shawnee Co	87,987	-	87,987	0.037863
4228 Johnston Public Library	5,249	-	5,249	0.002259
4236 Sedgwick County Extension Council	25,206	-	25,206	0.010847
4237 Seward County Conservation District	4,207	-	4,207	0.001810
4238 Winfield Recreation Commission	33,397	-	33,397	0.014372
4254 City of Fairway	131,348	-	131,348	0.056523
4258 Center Twp Russell County	8,329	-	8,329	0.003584

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
4272 Kingman Recreation Commission	\$ 7,576	\$ -	\$ 7,576	0.003260 %
4273 Parsons Recreation Commission	22,470	-	22,470	0.009670
4274 Stevens County Extension Council	-	-	-	-
4275 City of Hardtner	5,314	-	5,314	0.002287
4276 City of Hartford	7,745	-	7,745	0.003333
4279 City of Victoria	21,399	-	21,399	0.009209
4305 Elwood Twp Barber County	3,765	-	3,765	0.001620
4312 Graham County Public Library	5,584	-	5,584	0.002403
4316 Brown County Conservation District	4,181	-	4,181	0.001799
4317 Ellsworth County Conservation Dist	5,523	-	5,523	0.002377
4348 Stevens County Conservation Dist	5,393	-	5,393	0.002321
4353 City of Highland	24,370	-	24,370	0.010487
4355 City of Linn	2,103	-	2,103	0.000905
4356 City of Nortonville	12,234	-	12,234	0.005265
4358 City of Potwin	8,910	-	8,910	0.003834
4360 City of Towanda	29,977	-	29,977	0.012900
4362 City of Valley Center	183,501	-	183,501	0.078966
4369 Silver Lake Twp Shawnee Co	5,713	-	5,713	0.002458
4372 Horton Public Library	2,832	-	2,832	0.001219
4373 Labette County Conservation Dist	7,903	-	7,903	0.003401
4375 City of McLouth	26,163	-	26,163	0.011259
4385 Geary County Extension Council	7,839	-	7,839	0.003373
4386 City of Mullinville	621	-	621	0.000267
4388 Bonner Springs City Library	34,690	-	34,690	0.014928
4395 City of Leon	23,548	-	23,548	0.010133
4404 Osage County Conservation District	8,890	-	8,890	0.003826
4419 Kiowa County Library	5,403	-	5,403	0.002325
4432 Attica Hospital District 1	182,386	-	182,386	0.078486
4434 City of Galena	107,175	-	107,175	0.046121
4435 City of South Hutchinson	72,824	-	72,824	0.031338
4454 Logan County Hospital	658,126	-	658,126	0.283211
4458 Hospital Dist 1 of Rice County	1,188,522	-	1,188,522	0.511456
4459 Comanche County Conservation Dist	2,870	-	2,870	0.001235
4460 Morton County Extension Council	2,172	-	2,172	0.000935
4467 Wallace Co Conservation Dist	2,844	-	2,844	0.001224
4468 USD 353 Recreation Comm	17,858	-	17,858	0.007685
4476 Johnson Co Consolidated Fire Dist No 2	16,409	-	16,409	0.007061
4480 Riverside Twp Sedgwick County	12,384	-	12,384	0.005329
4484 Brown County Extension Council	3,821	-	3,821	0.001644
4485 Kingman County Extension Council	-	-	-	-
4496 City of Colwich	54,499	-	54,499	0.023453
4505 Trego County Conservation Dist	9,256	-	9,256	0.003983
4518 Rush County Conservation Dist	6,326	-	6,326	0.002722
4529 Phillips County Conservation District	2,401	-	2,401	0.001033
4534 Clark County Extension Council	-	-	-	-
4543 City of Conway Springs	60,774	-	60,774	0.026153
4557 Clark County Conservation District	3,407	-	3,407	0.001466
4558 City of Prairie Village	559,383	-	559,383	0.240719
4561 City of Rexford	5,454	-	5,454	0.002347
4565 Hospital Dist 1 of Dickinson County	-	-	-	-
4573 Woodson County Conservation District	3,300	-	3,300	0.001420

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
4583 City of Overland Park	\$ 3,904,629	\$ -	\$ 3,904,629	1.680278 %
4589 Wilson County Conservation Dist	8,676	-	8,676	0.003734
4591 City of Wathena	33,840	-	33,840	0.014562
4611 City of Maize	173,489	-	173,489	0.074657
4612 City of Westwood	63,496	-	63,496	0.027324
4614 Franklin County Conservation Dist	5,090	-	5,090	0.002190
4632 Cowley County Extension Council	4,182	-	4,182	0.001800
4640 Arkansas City Recreation Commission	28,728	-	28,728	0.012363
4646 Coffeyville Recreation Commission	30,138	-	30,138	0.012969
4650 Stafford County Extension Council	-	-	-	-
4655 Kiowa County Conservation Dist	8,356	-	8,356	0.003596
4797 City of Pawnee Rock	8,193	-	8,193	0.003526
4805 Doniphan County Extension Council	3,618	-	3,618	0.001557
4806 Kearny County Extension Council	4,176	-	4,176	0.001797
4808 Johnson Co Park & Recreation Dist	2,110,034	-	2,110,034	0.908011
4809 City of Edwardsville	110,601	-	110,601	0.047595
4810 City of Goddard	165,395	-	165,395	0.071174
4815 Grant County Library	19,819	-	19,819	0.008529
4822 Kansas Turnpike Authority	1,995,833	-	1,995,833	0.858866
4824 Meade County Conservation Dist	3,371	-	3,371	0.001451
4837 City of Hanston	-	-	-	-
4838 City of Mission Hills	90,513	-	90,513	0.038950
4850 The Guidance Center	1,202,037	-	1,202,037	0.517272
4851 Wyandotte County Extension Council	13,562	-	13,562	0.005836
4853 North Edwards Co Cemetery District	4,401	-	4,401	0.001894
4859 Geary Community Hospital	-	-	-	-
4860 Clearwater Public Library	6,817	-	6,817	0.002934
4863 Chanute Recreation & Parks Commission	16,370	-	16,370	0.007044
4867 Greenwood County Conservation Dist	3,848	-	3,848	0.001656
4873 City of Kechi	66,360	-	66,360	0.028557
4878 Stanton County Conservation Dist	3,736	-	3,736	0.001608
4879 Marshall County Extension Council	4,137	-	4,137	0.001780
4880 Marion Co Conservation Dist	6,991	-	6,991	0.003008
4887 Harvey County Extension Council	8,119	-	8,119	0.003494
4889 Haskell County Conservation Dist	3,480	-	3,480	0.001498
4891 Twin Caney Watershed Jt Dist 34	2,484	-	2,484	0.001069
4893 Bourbon County Conservation Dist	4,715	-	4,715	0.002029
4894 Butler County Conservation Dist	4,390	-	4,390	0.001889
4895 Mitchell County Conservation Dist	-	-	-	-
4896 Morris County Conservation District	4,618	-	4,618	0.001987
4897 Nemaha County Conservation District	9,484	-	9,484	0.004081
4899 Wabaunsee County Conservation District	6,690	-	6,690	0.002879
4900 Washington County Conservation Dist	8,668	-	8,668	0.003730
4911 Marshall County Conservation Dist	11,381	-	11,381	0.004898
4913 Southwest Medical Center	2,922,819	-	2,922,819	1.257776
4914 Cowley Co Conservation District	12,581	-	12,581	0.005414
4917 Osborne County Conservation Dist	3,041	-	3,041	0.001309
4919 Ottawa County Conservation District	3,922	-	3,922	0.001688
4920 Cloud Co Conservation District	4,494	-	4,494	0.001934
4925 Pawnee County Conservation District	6,131	-	6,131	0.002638
4926 Rawlins County Conservation Dist	3,741	-	3,741	0.001610

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
4927 Republic County Conservation Dist	\$ 8,402	\$ -	\$ 8,402	0.003616 %
4928 Smith County Conservation District	2,732	-	2,732	0.001176
4932 Crawford County Conservation Dist	3,758	-	3,758	0.001617
4933 Hodgeman County Conservation Dist	6,379	-	6,379	0.002745
4935 Wyandotte County Conservation District	3,987	-	3,987	0.001716
4936 Hays Recreation Commission	57,166	-	57,166	0.024600
4943 Pottawatomie Wabaunsee Regional Library	34,925	-	34,925	0.015029
4944 Riley County Conservation District	10,947	-	10,947	0.004711
4945 Sumner County Conservation District	4,029	-	4,029	0.001734
4949 Pottawatomie County Extension Council	8,915	-	8,915	0.003836
4951 Chautauqua County Conservation Dist	2,282	-	2,282	0.000982
4953 Central Kansas Mental Health Center	1,243,660	-	1,243,660	0.535184
4961 Hamilton County Hospital	81,747	-	81,747	0.035178
4967 Sheridan County Public Library	3,722	-	3,722	0.001602
4969 Leavenworth County Conservation District	4,574	-	4,574	0.001968
4970 Linn County Conservation District	5,309	-	5,309	0.002285
4971 Hamilton County Conservation Dist	4,145	-	4,145	0.001784
4972 Pottawatomie County Conservation Dist	10,420	-	10,420	0.004484
4973 City of Sylvania	4,658	-	4,658	0.002004
5051 Lincoln Co Conservation Dist	5,555	-	5,555	0.002390
5052 Sumner County Hospital District 1	383,106	-	383,106	0.164862
5053 Jefferson County Conservation Dist	9,964	-	9,964	0.004288
5225 City of Milford	9,134	-	9,134	0.003931
5242 City of Lansing	287,400	-	287,400	0.123677
5247 Barber County Conservation Dist	4,126	-	4,126	0.001776
5252 City of Grinnell	7,774	-	7,774	0.003345
5257 Ford Co Extension Council	1,825	-	1,825	0.000785
5259 Reno County Conservation Dist	28,511	-	28,511	0.012269
5311 SE Kansas Library System	69,811	-	69,811	0.030042
5327 NW Kansas Library System	24,367	-	24,367	0.010486
5336 Central Kansas Library System	68,831	-	68,831	0.029620
5339 City of Goessel	9,886	-	9,886	0.004254
5349 Salina Airport Authority	102,932	-	102,932	0.044295
5350 Stevens County Library	15,902	-	15,902	0.006843
5352 Atchison County Extension Council	4,175	-	4,175	0.001797
5353 McPherson County Conservation Dist	7,754	-	7,754	0.003337
5354 Atchison Public Library	21,474	-	21,474	0.009241
5355 Strother Field Commission	22,650	-	22,650	0.009747
5356 Scott County Library	7,073	-	7,073	0.003044
5357 Marion County Extension Council	-	-	-	-
5363 Allen County Conservation District	2,952	-	2,952	0.001270
5369 Ness County Conservation Dist	6,379	-	6,379	0.002745
5371 Southwest Guidance Center	168,130	-	168,130	0.072351
5380 Kearny County Library	11,776	-	11,776	0.005068
5381 Wellsville City Library	4,244	-	4,244	0.001826
5384 Cherokee County Conservation Dist	1,065	-	1,065	0.000458
5389 City of Edgerton	207,999	-	207,999	0.089508
5390 Independence Recreation Commission	26,825	-	26,825	0.011544
5391 Neosho County Conservation District	3,339	-	3,339	0.001437
5408 NE Kansas Library System	75,249	-	75,249	0.032382
5413 Library Dist 1 Miami County	35,409	-	35,409	0.015238

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5414 Southwest Kansas Library System	\$ 35,902	\$ -	\$ 35,902	0.015450 %
5421 City of Grandview Plaza	68,687	-	68,687	0.029558
5427 Lyon County Conservation District	14,134	-	14,134	0.006082
5433 Riley County Extension Council	19,893	-	19,893	0.008561
5438 City of Holcomb	46,031	-	46,031	0.019809
5440 Newton Recreation Comm	72,790	-	72,790	0.031324
5441 Southeast Kansas Mental Health Center	3,027,171	-	3,027,171	1.302682
5446 Saline County/City Building Authority	31,913	-	31,913	0.013733
5454 RWD 2 Miami Co	107,820	-	107,820	0.046398
5463 City of Leonardville	9,303	-	9,303	0.004003
5466 Grant County Cemetery District	4,882	-	4,882	0.002101
5470 Pawnee Watershed District 81	13,785	-	13,785	0.005932
5471 City of Walton	8,290	-	8,290	0.003567
5472 Grant County Conservation Dist	3,968	-	3,968	0.001708
5475 North East Animal Control Commission	-	-	-	-
5478 RWD 3 Miami Co	4,469	-	4,469	0.001923
5479 Wyandotte County Law Library	-	-	-	-
5489 Sumner County Extension Council	2,993	-	2,993	0.001288
5494 Pratt County Conservation Dist	4,685	-	4,685	0.002016
5497 Morton County Library	9,218	-	9,218	0.003967
5498 Kingman County Conservation Dist	4,699	-	4,699	0.002022
5501 Wakarusa Watershed Dist 35	10,028	-	10,028	0.004315
5505 Cherokee County Extension Council	3,831	-	3,831	0.001649
5506 Sek Multi County Health Dept	61,551	-	61,551	0.026487
5508 Hays Public Library	77,274	-	77,274	0.033253
5511 Sabetha Cemetery Association	-	-	-	-
5512 City of Rose Hill	134,087	-	134,087	0.057702
5513 Thomas County Extension Council	2,359	-	2,359	0.001015
5518 Plainville Memorial Library	5,613	-	5,613	0.002415
5520 Rice County Extension Council	3,520	-	3,520	0.001515
5521 Pottawatomie Creek Watershed Dist 90	4,610	-	4,610	0.001984
5523 Elk County Conservation District	2,282	-	2,282	0.000982
5532 Eureka Carnegie Library	5,937	-	5,937	0.002555
5536 NE Kansas Multi County Board of Health	114,725	-	114,725	0.049370
5537 Douglas County Extension Council	18,513	-	18,513	0.007967
5543 City of Lake Quivira	9,510	-	9,510	0.004092
5544 City of Silver Lake	35,000	-	35,000	0.015062
5546 City of Buffalo	2,934	-	2,934	0.001263
5549 South Central Kansas Library System	85,076	-	85,076	0.036611
5551 SE Kansas Regional Planning Commission	26,416	-	26,416	0.011368
5553 Riley County Law Enforcement Agency	683,114	-	683,114	0.293964
5555 Wet Walnut Creek Watershed Jt Dist 58	15,975	-	15,975	0.006875
5556 City of Garden Plain	55,779	-	55,779	0.024003
5561 Barber County Extension Council	2,119	-	2,119	0.000912
5564 City of Hoyt	8,711	-	8,711	0.003749
5570 RWD 9 Leavenworth County	14,260	-	14,260	0.006137
5573 Scott County Conservation District	4,063	-	4,063	0.001748
5585 Miami County Conservation Dist	9,711	-	9,711	0.004179
5598 Wichita County Conservation Dist	2,394	-	2,394	0.001030
5605 Kansas Association of Counties	40,006	-	40,006	0.017216
5606 Labette-Hackberry Crk Watershed Dist 96	4,268	-	4,268	0.001837

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**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
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Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
5615 Finney Co Conservation District	\$ 5,120	\$ -	\$ 5,120	0.002203 %
5617 City of Manter	5,657	-	5,657	0.002434
5620 Dorothy Bramlage Library	61,853	-	61,853	0.026617
5621 Shawnee Heights Fire District	4,218	-	4,218	0.001815
5622 Doniphan Co Rural Fire District 2	-	-	-	-
5632 Stafford County Conservation Dist	4,322	-	4,322	0.001860
5635 City of Melvern	16,189	-	16,189	0.006967
5636 Geary County Conservation District	3,806	-	3,806	0.001638
5641 Hamilton County Extension Council	2,089	-	2,089	0.000899
5642 Stafford Recreation Commission	3,711	-	3,711	0.001597
5643 RWD 3 Marshall Co	8,108	-	8,108	0.003489
5647 Metropolitan Topeka Airport Auth	331,676	-	331,676	0.142730
5648 Dickinson Co Conservation Dist	3,628	-	3,628	0.001561
5649 Burlington Recreation Commission	33,211	-	33,211	0.014292
5654 Harper County Extension Council	-	-	-	-
5656 RWD 3 Nemaha Co	21,704	-	21,704	0.009340
5661 Kansas Municipal Energy Agency	409,729	-	409,729	0.176319
5662 Atchison County Conservation Dist	4,200	-	4,200	0.001807
5665 Holcomb Recreation Commission	26,593	-	26,593	0.011444
5668 City of Auburn	30,570	-	30,570	0.013155
5674 RWD 1 Consolidated Shawnee Co	25,026	-	25,026	0.010769
5675 Derby Recreation Commission	233,175	-	233,175	0.100342
5676 RWD 2 Mitchell Co	11,225	-	11,225	0.004830
5677 South Central Kansas Reg Medical Center	761,646	-	761,646	0.327759
5680 Ellis County Conservation District	12,397	-	12,397	0.005335
5681 Pratt County Extension Council	3,375	-	3,375	0.001452
5686 City of Park City	282,603	-	282,603	0.121612
5687 City of Bel Aire	198,914	-	198,914	0.085599
5690 Grant County Recreation Comm	38,390	-	38,390	0.016520
5702 City of Meriden	13,629	-	13,629	0.005865
5704 Highland Cemetery	2,210	-	2,210	0.000951
5710 Public Wholesale Water District No 4	28,727	-	28,727	0.012362
5715 Public Wholesale Water Supply Dist 5	18,107	-	18,107	0.007792
5717 Kearny County Conservation District	5,193	-	5,193	0.002235
5724 Marion County Rural Water District 4	15,733	-	15,733	0.006770
5725 Crawford County RWD 2	6,370	-	6,370	0.002741
9000 Topeka Metropolitan Transit Authority	425,519	-	425,519	0.183114
9035 Coffey County Library	77,860	-	77,860	0.033505
9036 Colby Housing Authority	37,386	-	37,386	0.016088
9037 McPherson Recreation Commission	28,681	-	28,681	0.012342
9038 Sedgwick County Conservation District	7,964	-	7,964	0.003427
9039 RWD 1 Jackson Co	19,685	-	19,685	0.008471
9040 RWD 3 Jackson Co	41,920	-	41,920	0.018039
9041 City of Ensign	3,346	-	3,346	0.001440
9044 Disability Rights Center of Kansas	150,053	-	150,053	0.064572
9049 Kearny County Council on Aging	7,311	-	7,311	0.003146
9050 USD 208 Recreation Commission	9,766	-	9,766	0.004203
9052 City of Salina Housing Authority	34,890	-	34,890	0.015014
9058 Atwood Public Library	3,351	-	3,351	0.001442
9059 Smoky Hills Public Television	63,371	-	63,371	0.027270
9060 USD 303 Recreation Commission	4,580	-	4,580	0.001971

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9061 Consolidated RWD 1	\$ 9,745	\$ -	\$ 9,745	0.004194 %
9062 City of Oakley Housing Authority	11,463	-	11,463	0.004933
9064 Coffey County Historical Museum	12,224	-	12,224	0.005260
9065 Turner Recreation Commission	50,225	-	50,225	0.021613
9068 Shawnee County Fire District 1	15,361	-	15,361	0.006610
9069 City of Howard Housing Authority	9,497	-	9,497	0.004087
9071 Russell Recreation Commission	6,905	-	6,905	0.002971
9072 City of Russell Housing Authority	12,520	-	12,520	0.005388
9073 City of McFarland	6,826	-	6,826	0.002937
9075 Oberlin City Library	3,597	-	3,597	0.001548
9076 Pratt Airport Authority	13,370	-	13,370	0.005754
9079 RWD 1 Elk Co	7,857	-	7,857	0.003381
9080 Ottawa Recreation Commission	33,987	-	33,987	0.014626
9081 Oberlin Housing Authority	7,545	-	7,545	0.003247
9082 Fort Scott Housing Authority	28,748	-	28,748	0.012371
9084 Goddard Public Library	10,477	-	10,477	0.004509
9085 Johnson Co Fire Dist 1	7,899	-	7,899	0.003399
9086 SE Kansas Area Agency on Aging	115,247	-	115,247	0.049594
9087 Ulysses Housing Authority	8,579	-	8,579	0.003692
9089 Lakin Recreation Commission	15,630	-	15,630	0.006726
9090 City of Agra	2,689	-	2,689	0.001157
9091 City of Chase	8,364	-	8,364	0.003599
9092 Larned Recreation Comm	9,570	-	9,570	0.004118
9093 City of Scammon	3,785	-	3,785	0.001629
9095 Comanche County Hospital	316,812	-	316,812	0.136334
9096 Rossville Community Library	8,739	-	8,739	0.003761
9097 Edwards County Hospital	490,697	-	490,697	0.211162
9098 Sublette Recreation Commission	10,386	-	10,386	0.004469
9100 City of Weir	12,052	-	12,052	0.005186
9101 Deerfield Recreation Commission	4,019	-	4,019	0.001729
9102 Stanton County Cemetery Board	3,320	-	3,320	0.001429
9103 SW Kansas Area Agency on Aging	125,081	-	125,081	0.053826
9104 Jayhawk Area Agency on Aging	135,526	-	135,526	0.058321
9105 NW Kansas Area Agency on Aging	88,139	-	88,139	0.037929
9106 Post Rock Extension District 1	20,445	-	20,445	0.008798
9108 City of Bronson	7,827	-	7,827	0.003368
9109 City of Gridley	9,065	-	9,065	0.003901
9110 City of Inman	28,896	-	28,896	0.012435
9111 City of New Strawn	9,329	-	9,329	0.004015
9113 City of Uniontown	10,474	-	10,474	0.004507
9114 Erie City Public Library	1,944	-	1,944	0.000837
9115 Oakley Public Library	10,573	-	10,573	0.004550
9116 Oswego Public Library	3,023	-	3,023	0.001301
9117 Stanton County Public Library	9,280	-	9,280	0.003993
9121 Wichita County Extension Council	3,058	-	3,058	0.001316
9122 Jewell County Conservation District	5,237	-	5,237	0.002254
9123 Rooks County Conservation District	3,892	-	3,892	0.001675
9124 Russell County Conservation District	8,215	-	8,215	0.003535
9125 Saline County Conservation District	14,836	-	14,836	0.006384
9126 Hugoton Recreation Commission	19,647	-	19,647	0.008455
9127 Hospital Dist No 6 of Harper County	895,718	-	895,718	0.385454

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9128 Johnson County RWD 7	\$ 77,974	\$ -	\$ 77,974	0.033555 %
9129 Jetmore Housing Authority	2,811	-	2,811	0.001210
9130 Stanton County Health Care Facility	469,345	-	469,345	0.201973
9131 City of Palco	14,102	-	14,102	0.006069
9132 Western Kansas Groundwater Management	20,229	-	20,229	0.008705
9134 Tri-Ko Inc	350,275	-	350,275	0.150734
9135 Mary Cotton Public Library	8,231	-	8,231	0.003542
9136 City of Harveyville	5,965	-	5,965	0.002567
9137 SE Kansas Regional Juvenile Detention Center	46,583	-	46,583	0.020046
9138 City of Greenleaf	6,773	-	6,773	0.002915
9139 Kansas Guardianship Program	39,246	-	39,246	0.016889
9140 City of Pleasanton	43,577	-	43,577	0.018752
9141 City of Winchester	10,978	-	10,978	0.004724
9142 Wakarusa Township	14,600	-	14,600	0.006283
9144 N C Kansas Reg Juvenile Deten Facility	171,505	-	171,505	0.073804
9145 Developmental Services of NW Kansas Inc	883,849	-	883,849	0.380347
9146 Futures Unlimited Inc	290,475	-	290,475	0.125000
9147 C O F Training Services Inc	416,128	-	416,128	0.179072
9148 NW Local Environmental Protection Group	4,395	-	4,395	0.001891
9149 Big Lakes Developmental Center Inc	536,815	-	536,815	0.231007
9150 Multi Community Diversified Service Inc	338,065	-	338,065	0.145479
9151 High Plains Mental Health Center	923,039	-	923,039	0.397211
9152 Arrowhead West Inc	763,588	-	763,588	0.328595
9154 NE Kansas Area Agency on Aging Inc	69,854	-	69,854	0.030060
9155 City of Onaga	22,002	-	22,002	0.009468
9156 Central Rush County Ems	3,896	-	3,896	0.001677
9157 Tri-Valley Developmental Service Inc	372,999	-	372,999	0.160513
9159 Sunflower Extension District 6	12,471	-	12,471	0.005367
9160 Goodland Housing Authority	19,923	-	19,923	0.008573
9161 Medicine Lodge Township	10,161	-	10,161	0.004373
9162 NW Kansas Groundwater Mgt Dist 4	20,626	-	20,626	0.008876
9163 Coldwater-Wilmore Regional Library	3,476	-	3,476	0.001496
9164 Twin Valley Developmental Services Inc	220,996	-	220,996	0.095101
9166 Scott County Extension Council	-	-	-	-
9169 Housing Authority City of Iola	32,673	-	32,673	0.014060
9170 Plumb Township Wabaunsee Co	2,094	-	2,094	0.000901
9171 Training & Evaluation Center Hutchinson	320,716	-	320,716	0.138014
9172 Nemaha County Training Center Inc	135,654	-	135,654	0.058376
9173 Sheltered Living Inc	490,758	-	490,758	0.211188
9174 Starkey Inc	1,066,631	-	1,066,631	0.459003
9175 Community Living Opportunities Inc	38,164	-	38,164	0.016423
9176 City of Grainfield	4,845	-	4,845	0.002085
9177 City of Cunningham	8,879	-	8,879	0.003821
9178 City of Greeley	5,590	-	5,590	0.002406
9181 Colby Recreation Dept	-	-	-	-
9182 City of Whitewater	16,136	-	16,136	0.006944
9183 Walnut Creek Extension Dist 2	14,632	-	14,632	0.006297
9184 SC Kansas Area Agency on Aging	40,816	-	40,816	0.017564
9185 Rice County Council on Aging	34,504	-	34,504	0.014848
9186 Kingman County Council on Aging	10,069	-	10,069	0.004333
9187 City of Norcatour	3,343	-	3,343	0.001439

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9188 Beloit Housing Authority	\$ 8,708	\$ -	\$ 8,708	0.003747 %
9190 Sherman County Conservation District	6,971	-	6,971	0.003000
9191 Jackson County Conservation District	15,186	-	15,186	0.006535
9192 Johnson County Extension Council	20,453	-	20,453	0.008802
9193 Yates Center Public Library	3,995	-	3,995	0.001719
9194 Overbrook Public Library	5,207	-	5,207	0.002241
9195 Franklin County RWD 6	19,341	-	19,341	0.008323
9196 Public Wholesale Water Supply 11	25,780	-	25,780	0.011094
9197 Public Wholesale Water Supply 12	20,002	-	20,002	0.008607
9198 Pawnee Mental Health Services Inc	1,361,135	-	1,361,135	0.585737
9199 Topeka Association for Retarded Citizens	431,725	-	431,725	0.185784
9200 North Central Regional Planning Commission	104,262	-	104,262	0.044867
9201 Coffeyville Regional Medical Center Inc	1,816,993	-	1,816,993	0.781906
9202 Kansas Public Telecommunications	163,339	-	163,339	0.070290
9204 Elk County Council on Aging	7,305	-	7,305	0.003144
9205 City of La Harpe	16,001	-	16,001	0.006886
9206 City of Offerle	3,946	-	3,946	0.001698
9207 Wabaunsee County Extension Council	4,257	-	4,257	0.001832
9208 Cowley County Council on Aging	17,530	-	17,530	0.007544
9209 McPherson County Council on Aging	8,700	-	8,700	0.003744
9210 Center Twp Reno County	3,333	-	3,333	0.001434
9211 RWD 5 Anderson Co	10,230	-	10,230	0.004402
9212 RWD 3 Cowley Co	13,650	-	13,650	0.005874
9213 RWD 6 Crawford Co	4,948	-	4,948	0.002129
9214 RWD 1 Woodson Co	12,690	-	12,690	0.005461
9215 Kansas Bostwick Irrigation District 2	51,802	-	51,802	0.022292
9216 Greeley County Library	4,515	-	4,515	0.001943
9217 Haskell Township Library	9,483	-	9,483	0.004081
9218 City of Kensington	7,592	-	7,592	0.003267
9219 City of Mound Valley	7,404	-	7,404	0.003186
9220 Kanwaka Township	12,545	-	12,545	0.005398
9221 Lincoln Township Dickinson County	2,047	-	2,047	0.000881
9222 Doniphan Co Conservation District	4,880	-	4,880	0.002100
9224 Gove County Medical Center	776,657	-	776,657	0.334219
9225 Bird City Housing Authority	5,078	-	5,078	0.002185
9226 Scott Recreation Commission	11,552	-	11,552	0.004971
9227 Labette Center for Mental Health Service	436,652	-	436,652	0.187904
9228 Cheney Recreation Commission	10,325	-	10,325	0.004443
9229 Douglass Public Library	3,357	-	3,357	0.001445
9230 Reno Township	12,749	-	12,749	0.005486
9231 City of Richmond	15,448	-	15,448	0.006648
9233 Iroquois Center for Human Development	170,491	-	170,491	0.073367
9234 Bert Nash Community Mental Health	2,376,399	-	2,376,399	1.022635
9235 City of Elwood	50,222	-	50,222	0.021612
9236 City of Elk City	9,699	-	9,699	0.004174
9237 Park Township	4,006	-	4,006	0.001724
9238 Unified Government of Wyandotte County	7,959,787	-	7,959,787	3.425334
9240 Flint Hills Community Health Center Inc	475,037	-	475,037	0.204423
9242 University of Kansas Hospital Authority	2,633,788	-	2,633,788	1.133398
9243 St Francis Housing Authority	4,947	-	4,947	0.002129
9244 Horton Housing Authority	8,910	-	8,910	0.003834

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9245 Lawrence Housing Authority	\$ 216,846	\$ -	\$ 216,846	0.093315 %
9246 Lincoln Housing Authority	8,132	-	8,132	0.003499
9247 City of Burden	15,082	-	15,082	0.006490
9248 City of Longton	8,122	-	8,122	0.003495
9249 City of Westmoreland	13,718	-	13,718	0.005903
9250 Consolidated RWD 2	24,583	-	24,583	0.010579
9251 Towanda Township	8,788	-	8,788	0.003782
9253 City of Herndon	8,031	-	8,031	0.003456
9254 Housing Authority of City of Galena	4,705	-	4,705	0.002025
9255 Atchison Housing Authority	51,934	-	51,934	0.022349
9256 Jetmore Public Library	2,854	-	2,854	0.001228
9257 Hays Housing Authority	4,929	-	4,929	0.002121
9258 Housing Authority of City of Belleville	8,164	-	8,164	0.003513
9259 Sharon Springs Housing Authority	2,103	-	2,103	0.000905
9260 Haysville Community Library	23,581	-	23,581	0.010148
9261 Hamilton County Library	11,600	-	11,600	0.004992
9262 Ellis Public Library	3,729	-	3,729	0.001605
9263 Bucklin Public Library	3,285	-	3,285	0.001414
9264 Elkhart Cemetery District	2,968	-	2,968	0.001277
9265 Ellis Recreation Commission	8,163	-	8,163	0.003513
9266 Clay County Conservation District	4,759	-	4,759	0.002048
9267 City of Linn Valley	20,544	-	20,544	0.008841
9268 City of Blue Mound	9,585	-	9,585	0.004125
9269 Kansas Workers Risk Cooperative for Counties	108,084	-	108,084	0.046512
9270 Manhattan Housing Authority	51,025	-	51,025	0.021958
9271 Norton Housing Authority	5,903	-	5,903	0.002540
9272 Topeka Housing Authority	241,387	-	241,387	0.103876
9275 City of Linwood	23,003	-	23,003	0.009899
9276 Lindsborg Community Library	3,348	-	3,348	0.001441
9277 City of North Newton	53,754	-	53,754	0.023132
9278 City of Arcadia	12,311	-	12,311	0.005298
9279 Four County Mental Health Center Inc	1,517,109	-	1,517,109	0.652857
9280 Disability Planning Organization of Kansas Inc	71,063	-	71,063	0.030581
9281 OCCK Inc	1,411,495	-	1,411,495	0.607408
9282 Housing Authority of Kansas City Kansas	653,107	-	653,107	0.281051
9283 Hoisington Recreation Commission	5,056	-	5,056	0.002176
9284 Cottonwood Inc	742,526	-	742,526	0.319531
9285 Johnson Co Fire Dist No 2	-	-	-	-
9286 Oskaloosa Public Library	2,606	-	2,606	0.001121
9287 Basehor Community Library	45,519	-	45,519	0.019588
9288 City of Gypsum	8,931	-	8,931	0.003843
9289 Greenleaf Housing Authority	2,406	-	2,406	0.001035
9292 Spring Hill Recreation Commission	54,328	-	54,328	0.023379
9293 RWD 4 Franklin Co	19,768	-	19,768	0.008507
9294 Mulvane Public Library	23,407	-	23,407	0.010073
9295 City of Prescott	10,424	-	10,424	0.004486
9297 Thomas Co Economic Development Alliance	9,348	-	9,348	0.004023
9298 Housing Authority of City of Holton	8,430	-	8,430	0.003628
9299 City of Bentley	16,915	-	16,915	0.007279
9301 The Center for Counseling & Consultation	516,757	-	516,757	0.222376
9306 River Valley Extension District 4	33,771	-	33,771	0.014533

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9307 Public Wholesale Water Supply District 13	\$ 22,761	\$ -	\$ 22,761	0.009795 %
9308 Linn County Library District 1	4,601	-	4,601	0.001980
9309 Pleasanton Housing Authority	12,234	-	12,234	0.005265
9310 Public Housing Agency of S Hutchinson	20,771	-	20,771	0.008938
9311 Housing Authority of the City of Solomon	2,428	-	2,428	0.001045
9313 USD 350 Recreation Commission	4,894	-	4,894	0.002106
9314 Wellington Housing Authority	15,869	-	15,869	0.006829
9317 Nippawalla Township	-	-	-	-
9318 Linn County Library District # 5	8,298	-	8,298	0.003571
9320 City of Vermillion	3,835	-	3,835	0.001650
9321 Public Wholesale Water Supply District # 20	21,127	-	21,127	0.009092
9322 Thomas County Historical Society	8,068	-	8,068	0.003472
9323 Phillips-Rooks Extension Dist # 5	7,117	-	7,117	0.003063
9329 Jefferson County Rural Water Dist No 13	22,178	-	22,178	0.009544
9330 Rose Hill Recreation Commission	20,102	-	20,102	0.008650
9339 Coffey County Conservation District	5,154	-	5,154	0.002218
9341 Meadowlark Extension District	29,905	-	29,905	0.012869
9342 Park City Public Library	16,552	-	16,552	0.007123
9347 Auburn Township	14,332	-	14,332	0.006167
9350 The Housing Authority of the City of Paola	20,361	-	20,361	0.008762
9351 The Housing Authority of the City of Phillipsburg	6,551	-	6,551	0.002819
9353 Equus Beds Groundwater Mgmt Dist # 2	28,683	-	28,683	0.012343
9354 Americus Township Library	2,464	-	2,464	0.001060
9360 Southeast Kansasworks Inc	101,657	-	101,657	0.043746
9362 Kansas Power Pool	131,043	-	131,043	0.056392
9363 Osborne Housing Authority	8,877	-	8,877	0.003820
9365 Newton Housing Authority	23,660	-	23,660	0.010182
9366 Lincoln Carnegie Library	2,024	-	2,024	0.000871
9367 City of St George	30,646	-	30,646	0.013188
9370 Ashland Library	3,320	-	3,320	0.001429
9372 City of Otis	8,837	-	8,837	0.003803
9375 City of Chanute Housing Authority	27,396	-	27,396	0.011789
9380 Baldwin City Recreation Commission	33,582	-	33,582	0.014451
9381 Barton County Conservation District	4,990	-	4,990	0.002147
9382 Coffey County Housing Authority	9,943	-	9,943	0.004279
9383 Parsons Housing Authority	19,738	-	19,738	0.008494
9387 Hoxie Housing Authority	6,208	-	6,208	0.002671
9403 Strong City Housing Authority	3,136	-	3,136	0.001350
9404 Public Wholesale Water Supply District # 23	26,595	-	26,595	0.011445
9406 Stockton Recreation Commission	4,128	-	4,128	0.001776
9407 Unified Greeley County	171,579	-	171,579	0.073836
9408 Great Plains Development Authority	39,360	-	39,360	0.016938
9411 Horsethief Reservoir	16,583	-	16,583	0.007136
9412 City of Fontana	2,504	-	2,504	0.001078
9418 Garden City Housing Authority	19,879	-	19,879	0.008555
9424 Rural Water District # 5	26,606	-	26,606	0.011449
9425 Oaklawn Improvement District	16,263	-	16,263	0.006998
9427 Twin Creeks Extension District # 9	12,525	-	12,525	0.005390
9432 Graves Memorial Public Library	3,118	-	3,118	0.001342
9434 Pottawatomie Co RWD # 4	10,015	-	10,015	0.004310
9436 Neodesha Housing Authority	13,014	-	13,014	0.005600

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9443 Minneha Township	\$ 10,770	\$ -	\$ 10,770	0.004635 %
9447 Golden Prairie Extension District 12	19,491	-	19,491	0.008388
9448 Frontier Extension District # 11	29,328	-	29,328	0.012621
9449 Southwind Extension District # 10	26,362	-	26,362	0.011344
9451 Montgomery Co RWD # 12	3,324	-	3,324	0.001430
9455 Coffey County Fire District # 1	12,866	-	12,866	0.005537
9460 Liberal Housing Authority	19,719	-	19,719	0.008486
9463 City of Benton	45,262	-	45,262	0.019478
9468 Salt Creek Township	3,641	-	3,641	0.001567
9480 Clay Center Housing Authority	15,659	-	15,659	0.006739
9482 RWD # 1 Washington	22,177	-	22,177	0.009543
9483 Leavenworth Water District # 7	6,693	-	6,693	0.002880
9484 Lakin Comanche Cemetery District	6,080	-	6,080	0.002616
9486 Chisholm Creek Utility Authority	27,521	-	27,521	0.011843
9490 City of Atlanta	1,898	-	1,898	0.000817
9491 Chapman Housing Authority	2,858	-	2,858	0.001230
9493 Downs Housing Authority	5,923	-	5,923	0.002549
9494 Garfield Township	3,946	-	3,946	0.001698
9495 Seneca Housing Authority	9,606	-	9,606	0.004134
9497 Beck-Bookman Library	5,199	-	5,199	0.002237
9499 Midway Extension District # 15	6,580	-	6,580	0.002832
9510 Douglas County Conservation District	6,291	-	6,291	0.002707
9515 Northeast Kansas Environmental Services	7,750	-	7,750	0.003335
9516 Grant Township	10,806	-	10,806	0.004650
9518 Hesston Recreation Commission	12,932	-	12,932	0.005565
9519 Williamsport Township	10,820	-	10,820	0.004656
9520 Clay Center Public Utilities Commission	178,459	-	178,459	0.076796
9521 Hill City Housing Authority	4,389	-	4,389	0.001889
9522 Wellsville Fire District	1,766	-	1,766	0.000760
9523 Frontenac Housing Authority	1,955	-	1,955	0.000841
9529 Butler County Fire District # 3	39,553	-	39,553	0.017021
9534 Cowley Rural Water District # 5	23,676	-	23,676	0.010188
9540 City of Eastborough	48,175	-	48,175	0.020731
9541 Lincoln Library	6,401	-	6,401	0.002755
9544 Cottonwood Extension District	13,937	-	13,937	0.005998
9547 Flint Hills Metropolitan Planning Organization	14,366	-	14,366	0.006182
9556 Clearwater Recreation Commission	6,655	-	6,655	0.002864
9559 Minneapolis Housing Authority	17,223	-	17,223	0.007412
9561 Valley Center Recreation Commission	41,749	-	41,749	0.017966
9568 Coldwater Housing Authority	-	-	-	-
9569 Wild West Extension District # 18	7,922	-	7,922	0.003409
9572 Franklin County Rural Water District # 1	11,644	-	11,644	0.005011
9573 City of Copeland	-	-	-	-
9574 Walnut Township	1,340	-	1,340	0.000577
9581 West Plains Extension District # 19	6,220	-	6,220	0.002677
9582 South Central Kansas Clinic LLC	-	-	-	-
9583 Chisholm Trail District # 20	14,347	-	14,347	0.006174
9587 City of Lebanon	5,417	-	5,417	0.002331
9588 Haven Community Ems	7,042	-	7,042	0.003030
9589 Shawnee County Conservation District	4,250	-	4,250	0.001829
9590 Nortonville Public Library	3,642	-	3,642	0.001567

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
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Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
9601 21 Central Extension District	\$ 8,150	\$ -	\$ 8,150	0.003507 %
9603 City of Ozawkie	4,713	-	4,713	0.002028
9607 Rawlins County Extension Council	-	-	-	-
9612 Rural Water District # 1 Morris County	21,779	-	21,779	0.009372
9613 RWD # 3 Osage County	10,940	-	10,940	0.004708
9614 City of Kirwin	2,750	-	2,750	0.001183
9617 Ohio Township	4,021	-	4,021	0.001730
9621 Powhattan Township	4,934	-	4,934	0.002123
9624 Public Wholesale Water District # 25	26,465	-	26,465	0.011389
9625 North Central Library System	57,990	-	57,990	0.024955
9626 Melven O Kuder Senior Center	3,856	-	3,856	0.001659
9628 Crawford County Mental Health Facility	758,335	-	758,335	0.326334
9629 Butler County Water District # 3	11,717	-	11,717	0.005042
9630 Greeley County Community Development Inc	6,640	-	6,640	0.002857
9631 Rawlins County Economic Development	4,284	-	4,284	0.001844
9632 USD 274 Recreation Commission	4,669	-	4,669	0.002009
9634 City of Hamilton	1,419	-	1,419	0.000611
9635 RWD # 8 Cherokee County	2,333	-	2,333	0.001004
9636 Circle Recreation Commission	5,449	-	5,449	0.002345
9637 Augusta Recreation Commission	4,187	-	4,187	0.001802
9638 Housing Authority of the City of Sterling	2,776	-	2,776	0.001195
<b>Total Local Group</b>	<b>\$ 232,379,902</b>	<b>\$ -</b>	<b>\$ 232,379,902</b>	<b>100.000000 %</b>
<b>Kansas Police and Firemen Group</b>				
S246 Fort Hays State University	\$ 99,101	\$ -	\$ 99,101	0.053297 %
S367 Kansas State University	289,258	-	289,258	0.155565
S379 Emporia State University	123,973	-	123,973	0.066673
S385 Pittsburg State University	106,312	-	106,312	0.057175
S682 Staff Benefits University of Kansas	524,464	-	524,464	0.282060
S683 University of Kansas Medical Center	840,699	-	840,699	0.452133
S715 Wichita State University	394,068	-	394,068	0.211932
Other state agencies	17,850,447	-	17,850,447	9.600075
3 Anderson County	119,872	-	119,872	0.064468
4 Atchison County	502,558	-	502,558	0.270279
12 Cherokee County	324,329	-	324,329	0.174426
16 Coffey County	286,301	-	286,301	0.153974
18 Cowley County	348,432	-	348,432	0.187389
19 Crawford County	430,714	-	430,714	0.231641
20 Dickinson County	310,607	-	310,607	0.167046
22 Douglas County	2,112,032	-	2,112,032	1.135863
25 Ellis County	987,038	-	987,038	0.530835
27 Finney County	839,051	-	839,051	0.451247
28 Ford County	784,085	-	784,085	0.421685
29 Franklin County	871,408	-	871,408	0.468648
30 Geary County	548,565	-	548,565	0.295021
33 Gray County	143,665	-	143,665	0.077264
37 Harvey County	406,446	-	406,446	0.218589
39 Jefferson County	583,112	-	583,112	0.313601
41 Johnson County	16,409,879	-	16,409,879	8.825329
42 Kearny County	272,288	-	272,288	0.146438

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
45 Labette County	\$ 283,523	\$ -	\$ 283,523	0.152480 %
47 Leavenworth County	1,790,828	-	1,790,828	0.963118
49 Linn County	185,801	-	185,801	0.099925
55 Meade County	221,916	-	221,916	0.119348
56 Miami County	1,396,279	-	1,396,279	0.750927
61 Neosho County	197,332	-	197,332	0.106126
66 Ottawa County	84,288	-	84,288	0.045331
71 Reno County	1,006,489	-	1,006,489	0.541296
72 Republic County	256,410	-	256,410	0.137899
74 Riley County	916,992	-	916,992	0.493164
76 Rush County	107,820	-	107,820	0.057986
77 Russell County	142,093	-	142,093	0.076418
80 Sedgwick County	10,362,385	-	10,362,385	5.572951
81 Seward County	562,882	-	562,882	0.302721
82 Shawnee County	2,241,888	-	2,241,888	1.205700
88 Sumner County	343,575	-	343,575	0.184777
91 Wallace County	60,576	-	60,576	0.032578
97 City of Abilene	421,131	-	421,131	0.226487
104 City of Arkansas City	702,368	-	702,368	0.377738
107 City of Atchison	564,077	-	564,077	0.303364
111 City of Bucklin	9,692	-	9,692	0.005212
120 City of Chanute	550,670	-	550,670	0.296154
126 City of Coffeyville	761,506	-	761,506	0.409542
130 City of Dodge City	1,191,587	-	1,191,587	0.640842
135 City of El Dorado	647,850	-	647,850	0.348418
139 City of Ellsworth	88,064	-	88,064	0.047361
141 City of Erie	22,085	-	22,085	0.011877
142 City of Eudora	298,912	-	298,912	0.160757
144 City of Fort Scott	472,765	-	472,765	0.254256
146 City of Frontenac	136,306	-	136,306	0.073306
147 City of Garden City	1,894,491	-	1,894,491	1.018868
148 City of Garnett	144,058	-	144,058	0.077475
151 City of Girard	60,767	-	60,767	0.032681
160 City of Hays	1,036,019	-	1,036,019	0.557177
170 City of Hutchinson	2,823,746	-	2,823,746	1.518627
177 City of Junction City	1,831,315	-	1,831,315	0.984892
186 City of Lawrence	7,314,545	-	7,314,545	3.933805
187 City of Leavenworth	1,864,041	-	1,864,041	1.002492
188 City of Liberal	978,925	-	978,925	0.526472
193 City of Marion	59,471	-	59,471	0.031984
200 City of Minneola	-	-	-	-
208 City of Newton	1,861,898	-	1,861,898	1.001340
209 City of Norton	76,359	-	76,359	0.041066
211 City of Olathe	9,899,666	-	9,899,666	5.324098
213 City of Osawatomie	189,314	-	189,314	0.101814
214 City of Oswego	57,327	-	57,327	0.030831
215 City of Ottawa	958,347	-	958,347	0.515405
217 City of Paola	262,428	-	262,428	0.141135
218 City of Parsons	647,687	-	647,687	0.348330
221 City of Pittsburg	1,146,895	-	1,146,895	0.616807
235 City of Topeka	11,225,966	-	11,225,966	6.037390

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

Employer	Actual Employer Contributions	Actual NonEmployer Contributions	Total Employer / NonEmployer Contributions	Employer Allocated Percentage
237 City of Ulysses	\$ 84,626	\$ -	\$ 84,626	0.045512 %
240 City of Wakefield	13,574	-	13,574	0.007300
242 City of Wamego	165,048	-	165,048	0.088764
246 City of Wellington	548,267	-	548,267	0.294861
248 City of Winfield	805,409	-	805,409	0.433154
297 Clark County	54,582	-	54,582	0.029355
301 Pottawatomie County	1,123,039	-	1,123,039	0.603977
304 City of Augusta	412,915	-	412,915	0.222068
307 City of Bonner Springs	705,637	-	705,637	0.379496
314 City of Herington	132,150	-	132,150	0.071071
316 City of Independence	275,117	-	275,117	0.147960
318 City of Manhattan	1,654,797	-	1,654,797	0.889959
319 City of McPherson	893,820	-	893,820	0.480702
322 City of Salina	3,209,725	-	3,209,725	1.726209
323 City of Sedgwick	34,763	-	34,763	0.018696
366 City of Concordia	248,018	-	248,018	0.133386
380 Haskell County	308,562	-	308,562	0.165946
385 City of Baldwin City	194,184	-	194,184	0.104433
392 City of Chapman	60,996	-	60,996	0.032804
393 City of Emporia	1,811,472	-	1,811,472	0.974220
395 City of Gardner	872,560	-	872,560	0.469268
404 City of Rossville	-	-	-	-
406 City of Spring Hill	313,182	-	313,182	0.168431
442 City of Belleville	62,449	-	62,449	0.033585
459 City of Shawnee	4,337,467	-	4,337,467	2.332715
480 City of Lenexa	4,364,598	-	4,364,598	2.347306
483 Soldier Twp Shawnee County	140,644	-	140,644	0.075639
579 City of Scott City	119,574	-	119,574	0.064308
632 City of Altamont	26,572	-	26,572	0.014291
641 City of Moundridge	157,234	-	157,234	0.084561
676 City of Mission	588,074	-	588,074	0.316270
769 City of Roeland Park	221,760	-	221,760	0.119264
940 City of Louisburg	226,468	-	226,468	0.121796
1069 City of Merriam	599,642	-	599,642	0.322491
1120 City of Haysville	385,721	-	385,721	0.207443
4087 City of Overbrook	19,929	-	19,929	0.010718
4126 City of Derby	1,457,828	-	1,457,828	0.784028
4182 City of Leawood	3,001,992	-	3,001,992	1.614489
4254 City of Fairway	219,668	-	219,668	0.118139
4279 City of Victoria	41,065	-	41,065	0.022085
4362 City of Valley Center	310,019	-	310,019	0.166730
4435 City of South Hutchinson	49,699	-	49,699	0.026728
4476 Johnson Co Consolidated Fire Dist No 2	1,908,106	-	1,908,106	1.026191
4583 City of Overland Park	6,292,061	-	6,292,061	3.383907
4611 City of Maize	339,096	-	339,096	0.182368
4612 City of Westwood	164,865	-	164,865	0.088665
4808 Johnson Co Park & Recreation Dist	534,207	-	534,207	0.287300
4809 City of Edwardsville	617,582	-	617,582	0.332139
4810 City of Goddard	250,064	-	250,064	0.134486
4873 City of Kechi	96,056	-	96,056	0.051659
5242 City of Lansing	399,472	-	399,472	0.214838

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Employer and Nonemployer Allocations  
As of and for the Year Ended June 30, 2025

<b>Employer</b>	<b>Actual Employer Contributions</b>	<b>Actual NonEmployer Contributions</b>	<b>Total Employer / NonEmployer Contributions</b>	<b>Employer Allocated Percentage</b>
5543 City of Lake Quivira	\$ 49,535	\$ -	\$ 49,535	0.026640 %
5553 Riley County Law Enforcement Agency	2,442,650	-	2,442,650	1.313671
5621 Shawnee Heights Fire District	283,219	-	283,219	0.152317
5668 City of Auburn	15,821	-	15,821	0.008509
5686 City of Park City	336,122	-	336,122	0.180768
5687 City of Bel Aire	225,975	-	225,975	0.121531
9085 Johnson Co Fire Dist 1	1,601,649	-	1,601,649	0.861376
9110 City of Inman	68,557	-	68,557	0.036870
9140 City of Pleasanton	27,926	-	27,926	0.015019
9238 Unified Government of Wyandotte County	21,076,344	-	21,076,344	11.334979
9247 City of Burden	-	-	-	-
9267 City of Linn Valley	38,188	-	38,188	0.020538
9285 Johnson Co Fire Dist No 2	-	-	-	-
9290 City of Basehor	273,390	-	273,390	0.147031
9316 City of Andover	880,821	-	880,821	0.473711
9340 McPherson County Rural Fire Dist # 9	-	-	-	-
9364 Leavenworth Co Fire District # 1	70,237.00	-	70,237	0.037774
9367 City of St George	27,536	-	27,536	0.014809
9417 Northwest Consolidated Fire District	668,388	-	668,388	0.359463
9538 Fairmount Township Fire Dept	129,939	-	129,939	0.069882
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 185,940,711</b>	<b>\$ -</b>	<b>\$ 185,940,711</b>	<b>100.000000 %</b>
<b>Judges Group</b>				
<b>Employer-State of Kansas</b>				
<b>Total Judges Group</b>	<b>\$ 8,904,128</b>	<b>\$ -</b>	<b>\$ 8,904,128</b>	<b>100.000000 %</b>
<b>Total Pension Plan</b>	<b>\$ 1,056,338,604</b>	<b>\$ 66,882,162</b>	<b>\$ 1,123,220,766</b>	

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the Year Ended June 30, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense					
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense	
												Changes in Proportionate Share	Total Employer Pension Expense Allocated			
<b>State/School Group</b>																
<b>Special Funding Situation Subtotal</b>	<b>\$ 579,295,016</b>	<b>\$ 38,986,727</b>	<b>\$ 16,243,210</b>	<b>\$ 5,705,052</b>	<b>\$ 60,934,989</b>	<b>\$ 21,152,139</b>	<b>\$ -</b>	<b>\$ 12,051,238</b>	<b>\$ 16,745,456</b>	<b>\$ 49,948,833</b>	<b>\$ 67,691,209</b>	<b>\$ (10,269,371)</b>	<b>\$ 57,421,838</b>	<b>\$ -</b>	<b>\$ 57,421,838</b>	
<b>Employer - State of Kansas</b>																
S175 Kansas Housing Resource Corporation	\$ 5,597,656	\$ 376,724	\$ 156,956	\$ 774,294	\$ 1,307,974	\$ 204,390	\$ -	\$ 116,450	\$ 832,583	\$ 1,153,423	\$ 654,092	\$ 491,311	\$ 1,145,403	\$ -	\$ 1,145,403	
S176 Kansas Development Finance Authority	937,343	63,083	26,283	21,424	110,790	34,226	-	19,500	58,279	112,005	109,530	(3,568)	105,962	-	105,962	
S246 Fort Hays State University	4,497,428	302,678	126,106	-	428,784	164,217	-	93,561	1,145,889	1,403,667	525,529	(642,409)	(116,880)	-	(116,880)	
S276 Dept of Transportation	127,628,621	8,589,444	3,578,658	6,497,544	18,665,646	4,660,179	-	2,655,094	1,717,918	9,033,191	14,913,534	1,211,032	16,124,566	-	16,124,566	
S367 Kansas State University	39,595,086	2,664,761	1,110,231	-	3,774,992	1,445,759	-	823,708	4,019,188	6,288,655	4,626,726	(3,040,940)	1,585,786	-	1,585,786	
S379 Emporia State University	3,559,481	239,554	99,806	-	339,360	129,970	-	74,049	1,448,723	1,652,742	415,929	(792,599)	(376,670)	-	(376,670)	
S385 Pittsburg State University	6,825,203	459,338	191,376	-	650,714	249,213	-	141,987	1,353,301	1,744,501	797,532	(693,610)	103,922	-	103,922	
S450 Kansas Lottery	5,055,650	340,247	141,758	9,201	491,206	184,600	-	105,174	249,166	538,940	590,758	(130,309)	460,449	-	460,449	
S561 Kansas Board of Regents	738,529	49,703	20,708	107,660	178,071	26,967	-	15,364	27,300	69,631	86,298	41,600	127,898	-	127,898	
S682 Staff Benefits University of Kansas	25,567,910	1,720,728	716,914	-	2,437,642	933,576	-	531,896	2,591,346	4,056,818	2,987,636	(2,122,001)	865,635	875	866,510	
S683 University of Kansas Medical Center	14,436,498	971,581	404,794	792,622	2,168,997	527,128	-	300,327	2,250,230	3,077,685	1,686,919	(294,138)	1,392,781	-	1,392,781	
S715 Wichita State University	10,317,468	694,369	289,298	-	983,667	376,727	-	214,637	1,282,531	1,873,895	1,205,607	(926,019)	279,588	-	279,588	
Other state agencies (less KPERs)	1,075,006,604	72,348,258	30,142,782	74,680,519	177,171,559	39,252,339	-	22,363,654	7,509,084	69,125,077	125,615,608	22,005,394	147,621,002	-	147,621,002	
<b>State Subtotal</b>	<b>\$ 1,319,763,477</b>	<b>\$ 88,820,468</b>	<b>\$ 37,005,670</b>	<b>\$ 82,883,264</b>	<b>\$ 208,709,402</b>	<b>\$ 48,189,291</b>	<b>\$ -</b>	<b>\$ 27,455,401</b>	<b>\$ 24,485,538</b>	<b>\$ 100,130,230</b>	<b>\$ 154,215,698</b>	<b>\$ 15,103,744</b>	<b>\$ 169,319,442</b>	<b>\$ 875</b>	<b>\$ 169,320,317</b>	
<b>Employer - Other</b>																
4930 North Central Kansas Technical College	\$ 84,879	\$ 5,712	\$ 2,380	\$ 25,427	\$ 33,519	\$ 3,099	\$ -	\$ 1,766	\$ 35,914	\$ 40,779	\$ 9,918	\$ 2,585	\$ 12,503	\$ -	\$ 12,503	
4931 Fort Hays Tech Northwest	32,432	2,183	909	5,312	8,404	1,184	-	675	7,210	9,069	3,790	(1,762)	2,028	-	2,028	
5045 Allen County Community College	244,569	16,460	6,858	177,196	200,514	8,930	-	5,088	6,977	20,995	28,578	37,961	66,539	-	66,539	
5046 Coffeyville Community College	-	-	-	33,004	33,004	-	-	-	51,305	51,305	-	3,229	3,229	-	3,229	
5047 Garden City Community College	86,386	5,814	2,422	39,069	47,305	3,155	-	1,797	50,263	55,215	10,094	(613)	9,481	-	9,481	
5048 Hutchinson Community College	551,169	37,094	15,455	90,409	142,958	20,125	-	11,466	152,580	184,171	64,405	(11,203)	53,202	-	53,202	
5049 Kansas City Kansas Community College	865,426	58,243	24,266	206,292	288,801	31,599	-	18,004	394,760	444,363	101,126	(96,112)	5,014	-	5,014	
5050 Neosho County Community College	170,059	11,445	4,768	45,491	61,704	6,210	-	3,538	18,775	28,523	19,872	11,188	31,060	-	31,060	
5107 Cowley County Community College	13,745	925	385	25,077	26,387	502	-	286	106,366	107,154	1,606	(30,099)	(28,493)	-	(28,493)	
5108 Barton County Community College	71,737	4,828	2,011	32,403	39,242	2,620	-	1,492	146,212	150,324	8,383	(20,292)	(11,909)	-	(11,909)	
5109 Butler County Community College	721,831	48,579	20,240	251,242	320,061	26,357	-	15,016	32,521	73,894	84,347	63,672	148,019	-	148,019	
5110 Colby Community College	136,963	9,218	3,840	20,632	33,690	5,001	-	2,849	45,512	53,362	16,004	3,156	19,160	-	19,160	
5111 Independence Community College	108,570	7,307	3,044	95,931	106,282	3,964	-	2,259	156,249	162,472	12,687	(23,320)	(10,633)	-	(10,633)	
5112 Labette Community College	69,929	4,706	1,961	43,438	50,105	2,554	-	1,455	22,995	27,004	8,171	2,828	10,999	-	10,999	
5113 Pratt Community College	96,453	6,491	2,705	28,502	37,698	3,522	-	2,007	72,658	78,187	11,271	495	11,766	-	11,766	
5177 Cloud County Community College	146,548	9,863	4,109	62,279	76,251	5,351	-	3,049	179,593	187,993	17,124	(23,521)	(6,397)	-	(6,397)	
5178 Dodge City Community College	250,899	16,886	7,035	127,680	151,601	9,161	-	5,220	200,851	215,232	29,318	(1,172)	28,146	-	28,146	
5179 Fort Scott Community College	203,456	13,693	5,705	136,994	156,392	7,429	-	4,233	206,294	217,956	23,774	7,633	31,407	-	31,407	
5180 Highland Community College	50,156	3,375	1,406	13,261	18,042	1,832	-	1,043	4	2,879	5,861	3,079	8,940	-	8,940	
5404 Seward County Community College	172,530	11,611	4,838	41,197	57,646	6,299	-	3,589	-	9,888	20,160	22,140	42,300	-	42,300	
5406 Johnson County Community College	261,207	17,579	7,324	219,422	244,325	9,537	-	5,434	365,723	380,694	30,522	(14,885)	15,637	-	15,637	
5596 NW Kansas Education Service Center	400,160	26,931	11,220	8,007	46,158	14,611	-	8,325	109,373	132,309	46,759	(65,385)	(18,626)	-	(18,626)	
5600 SC Kansas Special Education Coop	411,252	27,677	11,531	116,010	155,218	15,016	-	8,555	279,719	303,290	48,055	(42,523)	5,532	-	5,532	
5604 ANW Special Education Coop	253,250	17,044	7,101	22,743	46,888	9,247	-	5,268	46,908	61,423	29,592	(39,353)	(9,761)	-	(9,761)	
5608 Tri County Special Education Coop	20,858	1,404	585	10,983	12,972	762	-	434	14,575	15,771	2,437	(44,184)	(41,747)	-	(41,747)	
5609 Keystone Learning Services	319,079	21,474	8,947	123,687	154,108	11,651	-	6,638	67,963	86,252	37,285	(58,880)	(21,595)	-	(21,595)	
5612 SE Kansas Education Service Center	1,100,711	74,078	30,864	284,221	389,163	40,191	-	22,898	24,219	87,308	128,619	45,057	173,676	-	173,676	
5624 Reno County Education Coop	270,551	18,208	7,586	71,770	97,564	9,879	-	5,628	5,475	20,982	31,614	(2,424)	29,190	-	29,190	
5626 High Plains Educational Coop	98,201	6,609	2,754	58,085	67,448	3,586	-	2,043	88,670	94,299	11,475	(34,419)	(22,944)	-	(22,944)	

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5634 SW Kansas Coop District 613	237,395	15,977	6,656	2,393	25,026	8,669	-	4,939	353,230	366,838	27,740	(127,550)	(99,810)	-	(99,810)
5638 East Central Kansas Coop in Education	221,480	14,906	6,210	81,915	103,031	8,087	-	4,608	70,215	82,910	25,880	(14,210)	11,670	-	11,670
5655 Brown Co Kansas Special Educ Coop	46,961	3,160	1,317	36,576	41,053	1,715	-	977	4,383	7,075	5,487	9,318	14,805	-	14,805
5657 Doniphan County Education Coop	10,670	718	299	13,442	14,459	390	-	222	30,398	31,010	1,247	(298)	949	-	949
5671 Marion County Special Education Coop	170,360	11,465	4,777	17,285	33,527	6,220	-	3,544	56,405	66,169	19,907	(7,165)	12,742	-	12,742
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	7,662	7,662	-	-	-	306,432	306,432	-	(225,896)	(225,896)	-	(225,896)
5688 Sumner County Education Services	38,581	2,597	1,082	16,019	19,698	1,409	-	803	58,748	60,960	4,508	(1,010)	3,498	-	3,498
9034 Three Lakes Educational Cooperative	846,195	56,949	23,727	143,713	224,389	30,898	-	17,604	67,550	116,052	98,879	48,983	147,862	-	147,862
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	33,939	2,284	952	25,969	29,205	1,240	-	706	20,877	22,823	3,966	(12,546)	(8,580)	-	(8,580)
9047 SW Plains Regional Service Center	50,758	3,416	1,423	3,307	8,146	1,854	-	1,056	33,649	36,559	5,931	(25,102)	(19,171)	-	(19,171)
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9055 Sckesc DbA Orion Education & Training	283,572	19,084	7,951	47,610	74,645	10,354	-	5,899	360,811	377,064	33,136	(54,749)	(21,613)	-	(21,613)
9056 Smoky Hill Education Service Center	70,290	4,731	1,971	9,974	16,676	2,567	-	1,462	62,404	66,433	8,213	4,617	12,830	-	12,830
9273 NC Kansas Sp Ed Coop Interlocal 636	38,883	2,617	1,090	12,184	15,891	1,420	-	809	13,054	15,283	4,543	3,682	8,225	-	8,225
9274 Southeast Kansas Interlocal 637	304,068	20,464	8,526	43,554	72,544	11,103	-	6,326	80,385	97,814	35,531	(6,693)	28,838	-	28,838
9303 Wsu Campus of Applied Sciences and Technology	188,264	12,670	5,279	75,558	93,507	6,874	-	3,917	5,743	16,534	21,999	31,541	53,540	-	53,540
9304 Manhattan Area Technical College	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9305 Flint Hills Technical College	299,909	20,184	8,409	45,384	73,977	10,951	-	6,239	1,120	18,310	35,045	13,845	48,890	-	48,890
9395 Salina Area Technical College	-	-	-	-	-	-	-	-	-	-	-	(759)	(759)	-	(759)
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	23,422	23,422	-	-	-	49,009	49,009	-	(21,518)	(21,518)	-	(21,518)
9507 Butler Co Special Education Interlocal # 638	634,782	42,721	17,799	80,082	140,602	23,178	-	13,206	171,400	207,784	74,175	17,525	91,700	-	91,700
4828 USD 202 Turner	34,312,651	2,309,252	962,114	1,026,541	4,297,907	1,252,878	-	713,816	1,068,099	3,034,793	4,009,468	(159,654)	3,849,814	-	3,849,814
4829 USD 203 Piper	20,742,361	1,395,967	581,608	1,576,324	3,553,899	757,378	-	431,509	-	1,188,887	2,423,766	900,745	3,324,511	-	3,324,511
4871 USD 205 Bluestem	4,166,895	280,433	116,838	92,226	489,497	152,148	-	86,685	248,610	487,443	486,906	(19,210)	467,696	-	467,696
4882 USD 204 Bonner Springs	23,524,732	1,583,221	659,624	165,534	2,408,379	858,972	-	489,392	674,890	2,023,254	2,748,889	(34,211)	2,714,678	-	2,714,678
4912 USD 206 Remington-Whitewater	3,824,969	257,422	107,251	536	365,209	139,664	-	79,572	309,866	529,102	446,951	(113,074)	333,877	-	333,877
4977 USD 209 Moscow	1,788,843	120,390	50,158	38,870	209,418	65,317	-	37,214	54,330	156,861	209,028	(25,964)	183,064	-	183,064
4978 USD 233 Olathe	263,640,163	17,743,061	7,392,369	11,206,355	36,341,785	9,626,447	-	5,484,581	18,153,399	33,264,427	30,806,620	(1,610,714)	29,195,906	-	29,195,906
4979 USD 242 Weskan	932,460	62,755	26,146	33,718	122,619	34,048	-	19,398	28,629	82,075	108,959	(14,904)	94,055	-	94,055
4980 USD 250 Pittsburg	23,162,310	1,558,830	649,462	348,470	2,556,762	845,739	-	481,852	-	1,327,591	2,706,539	290,009	2,996,548	-	2,996,548
4981 USD 253 Emporia	43,016,519	2,895,024	1,206,167	1,465,676	5,566,867	1,570,687	-	894,885	1,605,896	4,071,468	5,026,524	(578,239)	4,448,285	-	4,448,285
4982 USD 259 Wichita	424,130,961	28,544,140	11,892,469	8,014,298	48,450,907	15,486,543	-	8,823,316	25,808,258	50,118,117	49,560,132	(4,705,812)	44,854,320	-	44,854,320
4983 USD 260 Derby	58,190,281	3,916,223	1,631,633	1,122,886	6,670,742	2,124,736	-	1,210,549	542,015	3,877,300	6,799,593	348,844	7,148,437	-	7,148,437
4984 USD 262 Valley Center	28,973,609	1,949,933	812,409	2,499,831	5,262,173	1,057,930	-	602,746	119,514	1,780,190	3,385,596	1,885,594	5,271,190	-	5,271,190
4985 USD 265 Goddard	58,843,449	3,960,182	1,649,948	5,176,266	10,786,396	2,148,585	-	1,224,137	-	3,372,722	6,875,917	3,834,425	10,710,342	-	10,710,342
4986 USD 266 Maize	74,178,046	4,992,205	2,079,924	10,687,857	17,759,986	2,708,507	-	1,543,147	2,563,563	6,815,217	8,667,780	5,927,463	14,595,243	-	14,595,243
4987 USD 268 Cheney	5,785,318	389,354	162,218	42,706	594,278	211,243	-	120,354	176,631	508,228	676,020	(5,054)	670,966	-	670,966
4988 USD 290 Ottawa	20,985,845	1,412,354	588,435	500,440	2,501,229	766,269	-	436,574	718,129	1,920,972	2,452,217	(122,284)	2,329,933	-	2,329,933
4990 USD 314 Brewster	974,418	65,579	27,322	11,522	104,423	35,580	-	20,271	284,091	339,942	113,862	(73,484)	40,378	-	40,378
4991 USD 348 Baldwin City	8,721,531	586,962	244,548	124,063	955,573	318,455	-	181,436	379,680	879,571	1,019,120	(153,777)	865,343	-	865,343
4992 USD 349 Stafford	2,541,720	171,059	71,269	87,005	329,333	92,807	-	52,876	163,755	309,438	297,003	46,201	343,204	-	343,204
4993 USD 352 Goodland	6,118,684	411,789	171,566	23,118	606,473	223,415	-	127,289	531,408	882,112	714,974	(226,013)	488,961	-	488,961
4994 USD 359 Argonia Public Schools	1,626,501	109,464	45,606	8,927	163,997	59,389	-	33,837	59,266	152,492	190,058	(16,508)	173,550	-	173,550
4995 USD 363 Holcomb	7,526,236	506,518	211,033	202,170	919,721	274,810	-	156,570	366,345	797,725	879,448	74,361	953,809	-	953,809
4996 USD 371 Montezuma	1,885,538	126,897	52,870	12,253	192,020	68,847	-	39,225	180,846	288,918	220,327	(72,955)	147,372	-	147,372
4997 USD 373 Newton	29,204,856	1,965,495	818,893	-	2,784,388	1,066,374	-	607,557	1,604,857	3,278,788	3,412,617	(704,798)	2,707,819	-	2,707,819
4998 USD 376 Sterling	3,621,694	243,741	101,551	42,298	387,590	132,241	-	75,343	161,397	368,981	423,199	(67,537)	355,662	-	355,662
4999 USD 383 Manhattan-Ogden	61,063,679	4,109,604	1,712,202	3,459,090	9,280,896	2,229,654	-	1,270,325	3,799,514	7,299,493	7,135,353	12,083	7,147,436	-	7,147,436
5000 USD 385 Andover	36,802,226	2,476,801	1,031,920	347,664	3,856,385	1,343,781	-	765,607	888,531	2,997,919	4,300,377	394,536	4,694,913	-	4,694,913

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience		Total Deferred Inflows of Resources	Net Recognition of Deferred Amounts from			Additional Unfunded Liability Payments	Total Employer Pension Expense		
		Changes of Assumptions	Changes in Proportion			Assumptions	Proportion		Proportionate Share of Plan Pension Expense	Changes in Proportionate Share	Total Employer Pension Expense Allocated				
5001 USD 386 Madison-Virgil	2,151,628	144,805	60,331	374	205,510	78,564	-	44,761	77,497	200,822	251,420	(25,427)	225,993	-	225,993
5002 USD 390 Hamilton	875,975	58,953	24,562	44,806	128,321	31,985	-	18,223	46,773	96,981	102,359	(1,272)	101,087	-	101,087
5004 USD 394 Rose Hill	12,079,908	812,981	338,716	614,127	1,765,824	441,081	-	251,302	195,188	887,571	1,411,549	184,509	1,596,058	-	1,596,058
5005 USD 396 Douglass Public Schools	5,045,342	339,553	141,469	21,412	502,434	184,224	-	104,960	176,928	466,112	589,553	(95,828)	493,725	-	493,725
5006 USD 398 Peabody-Burns	1,873,119	126,061	52,522	49,485	228,068	68,394	-	38,967	256,259	363,620	218,876	(54,104)	164,772	-	164,772
5007 USD 399 Paradise	1,200,841	80,817	33,671	15,968	130,456	43,847	-	24,981	66,685	135,513	140,320	(28,083)	112,237	-	112,237
5008 USD 404 Riverton	5,231,797	352,102	146,698	101,666	600,466	191,032	-	108,839	509,548	809,419	611,341	(179,855)	431,486	-	431,486
5010 USD 409 Atchison Public Schools	14,084,143	947,867	394,914	465,864	1,808,645	514,262	-	292,996	437,060	1,244,318	1,645,746	(359,157)	1,286,589	-	1,286,589
5011 USD 420 Osage City	5,339,644	359,360	149,722	156,864	665,946	194,970	-	111,082	12,159	318,211	623,943	60,778	684,721	-	684,721
5012 USD 421 Lyndon	2,896,909	194,963	81,228	25,958	302,149	105,776	-	60,265	341,546	507,587	338,507	(55,878)	282,629	-	282,629
5013 USD 443 Dodge City	62,695,786	4,219,445	1,757,966	1,261,055	7,238,466	2,289,248	-	1,304,278	2,174,819	5,768,345	7,326,066	135,973	7,462,039	-	7,462,039
5014 USD 446 Independence	12,432,504	836,711	348,603	237,683	1,422,997	453,955	-	258,637	1,077,805	1,790,397	1,452,751	(355,499)	1,097,252	-	1,097,252
5015 USD 448 Inman	3,633,328	244,524	101,877	135,669	482,070	132,666	-	75,585	88,050	296,301	424,558	6,053	430,611	-	430,611
5016 USD 449 Easton	4,698,954	316,241	131,757	69,798	517,796	171,576	-	97,754	314,590	583,920	549,078	(33,583)	515,495	-	515,495
5017 USD 453 Leavenworth	33,027,112	2,222,734	926,068	1,772,147	4,920,949	1,205,938	-	687,072	631,018	2,524,028	3,859,251	245,118	4,104,369	-	4,104,369
5018 USD 456 Marais Des Cygnes Valley	2,140,777	144,075	60,027	26,253	230,355	78,168	-	44,535	90,755	213,458	250,152	(31,419)	218,733	-	218,733
5019 USD 470 Arkansas City	23,997,111	1,615,013	672,870	759,004	3,046,887	876,221	-	499,219	815,242	2,190,682	2,804,087	142,626	2,946,713	-	2,946,713
5020 USD 475 Geary Co	65,395,629	4,401,145	1,833,668	624,333	6,859,146	2,387,829	-	1,360,444	1,199,917	4,948,190	7,641,545	(306,749)	7,334,796	-	7,334,796
5021 USD 477 Ingalls	2,262,971	152,299	63,453	30,962	246,714	82,629	-	47,077	107,836	237,542	264,430	4,239	268,669	-	268,669
5022 USD 480 Liberal	40,000,792	2,692,065	1,121,607	2,089,213	5,902,885	1,460,573	-	832,148	2,547,666	4,840,387	4,674,133	(484,587)	4,189,546	-	4,189,546
5024 USD 215 Lakin	4,969,867	334,474	139,353	10,456	484,283	181,468	-	103,390	331,207	616,065	580,734	(119,073)	461,661	-	461,661
5025 USD 234 Fort Scott	16,506,081	1,110,864	462,824	420,245	1,993,933	602,696	-	343,381	536,688	1,482,765	1,928,752	132,078	2,060,830	-	2,060,830
5026 USD 251 North Lyon	3,082,762	207,471	86,439	22,491	316,401	112,562	-	64,132	233,998	410,692	360,224	(70,161)	290,063	-	290,063
5027 USD 261 Haysville	49,646,223	3,341,206	1,392,061	166,015	4,899,282	1,812,762	-	1,032,804	1,529,343	4,374,909	5,801,211	(469,216)	5,331,995	-	5,331,995
5028 USD 267 Renwick	11,356,027	764,264	318,419	273,084	1,355,767	414,649	-	236,243	441,243	1,092,135	1,326,963	(89,858)	1,237,105	-	1,237,105
5029 USD 288 Central Heights	4,398,865	296,045	123,342	251,298	670,685	160,618	-	91,511	101,460	353,589	514,012	(30,643)	483,369	-	483,369
5031 USD 305 Salina	80,072,055	5,388,873	2,245,190	576,387	8,210,450	2,923,717	-	1,665,762	1,695,710	6,285,189	9,356,501	(229,951)	9,126,550	-	9,126,550
5032 USD 361 Chaparral Schools	6,664,548	448,526	186,871	57,247	692,644	243,347	-	138,644	515,404	897,395	778,759	(32,323)	746,436	-	746,436
5033 USD 378 Riley Co	4,526,785	304,654	126,929	1,772	433,355	165,290	-	94,172	237,698	497,160	528,959	(125,642)	403,317	-	403,317
5034 USD 403 Otis-Bison	1,785,950	120,195	50,077	778	171,050	65,212	-	37,154	228,065	330,431	208,690	(90,874)	117,816	-	117,816
5035 USD 413 Chanute	12,341,899	830,613	346,062	147,808	1,324,483	450,647	-	256,752	746,581	1,453,980	1,442,163	26,913	1,469,076	-	1,469,076
5036 USD 415 Hiawatha	6,766,306	455,374	189,725	101,197	746,296	247,063	-	140,761	429,832	817,656	790,650	(62,043)	728,607	-	728,607
5037 USD 418 McPherson	24,750,410	1,665,710	693,992	70,409	2,430,111	903,727	-	514,890	198,017	1,616,634	2,892,110	(199,269)	2,692,841	-	2,692,841
5038 USD 422 Kiowa County	2,558,600	172,195	71,742	9,051	252,988	93,424	-	53,227	402,159	548,810	298,975	(76,067)	222,908	-	222,908
5039 USD 439 Sedgwick Public Schools	4,056,215	272,984	113,735	339,900	726,619	148,107	-	84,383	178,479	410,969	473,973	35,499	509,472	-	509,472
5040 USD 445 Coffeyville	11,667,812	785,247	327,161	35,261	1,147,669	426,034	-	242,729	758,988	1,427,751	1,363,396	(108,630)	1,254,766	-	1,254,766
5041 USD 457 Garden City	58,783,708	3,956,161	1,648,273	794,843	6,399,277	2,146,404	-	1,222,894	3,082,450	6,451,748	6,868,936	(820,770)	6,048,166	-	6,048,166
5042 USD 458 Basehor-Linwood	24,544,905	1,651,879	688,230	1,637,466	3,977,575	896,223	-	510,615	-	1,406,838	2,868,097	914,654	3,782,751	-	3,782,751
5043 USD 465 Winfield	28,625,655	1,926,515	802,652	2,013,183	4,742,350	1,045,225	-	595,508	1,463,718	3,104,451	3,344,937	163,602	3,508,539	-	3,508,539
5056 USD 223 Barnes	2,967,742	199,730	83,214	27,933	310,877	108,363	-	61,739	78,925	249,027	346,784	(2,600)	344,184	-	344,184
5057 USD 258 Humboldt	5,403,122	363,632	151,501	108,881	624,014	197,287	-	112,403	294,196	603,886	631,360	38,689	670,049	-	670,049
5058 USD 273 Beloit	10,401,563	700,028	291,656	25,428	1,017,112	379,799	-	216,387	516,005	1,112,191	1,215,433	(220,866)	994,567	-	994,567
5059 USD 284 Chase County	3,140,573	211,362	88,060	65,662	365,084	114,673	-	65,334	198,980	378,987	366,979	2,717	369,696	-	369,696
5060 USD 285 Cedar Vale	1,466,570	98,701	41,122	22,754	162,577	53,549	-	30,509	91,872	175,930	171,370	(14,127)	157,243	-	157,243
5061 USD 286 Chautauqua County	3,185,967	214,417	89,333	203,625	507,375	116,331	-	66,279	167,665	350,275	372,283	56,804	429,087	-	429,087
5062 USD 287 West Franklin	5,118,887	344,503	143,532	3,902	491,937	186,909	-	106,490	157,361	450,760	598,147	(78,057)	520,090	-	520,090
5063 USD 327 Ellsworth	4,648,558	312,849	130,344	93,476	536,669	169,735	-	96,705	91,815	358,255	543,189	(14,677)	528,512	-	528,512
5064 USD 338 Valley Falls	2,795,874	188,163	78,395	82,690	349,248	102,087	-	58,163	285,587	445,837	326,701	(16,996)	309,705	-	309,705
5065 USD 342 McLouth	3,522,889	237,092	98,780	39,547	375,419	128,634	-	73,288	108,278	310,200	411,653	8,240	419,893	-	419,893

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
5066 USD 380 Vermillion	4,311,032	290,134	120,880	85,164	496,178	157,412	-	89,684	42,679	289,775	503,748	10,113	513,861	-	513,861
5067 USD 389 Eureka	6,203,261	417,481	173,937	88,191	679,609	226,503	-	129,048	276,362	631,913	724,857	(27,778)	697,079	-	697,079
5068 USD 417 Council Grove	6,120,131	411,887	171,606	36,448	619,941	223,468	-	127,319	133,802	484,589	715,143	73,147	788,290	-	788,290
5069 USD 440 Halstead	5,696,099	383,349	159,716	88,572	631,637	207,985	-	118,498	163,400	489,523	665,595	(12,159)	653,436	-	653,436
5070 USD 464 Tonganoxie	14,094,150	948,540	395,195	150,300	1,494,035	514,628	-	293,205	124,089	931,922	1,646,916	(22,742)	1,624,174	-	1,624,174
5072 USD 482 Dighton	1,752,131	117,919	49,129	4,253	171,301	63,976	-	36,450	118,332	218,758	204,738	(38,605)	166,133	-	166,133
5073 USD 487 Herington	3,702,955	249,210	103,829	131,758	484,797	135,208	-	77,034	79,919	292,161	432,694	25,727	458,421	-	458,421
5076 USD 217 Rolla	1,260,582	84,838	35,346	26,692	146,876	46,028	-	26,224	173,464	245,716	147,300	(53,276)	94,024	-	94,024
5077 USD 218 Elkhart	3,300,686	222,137	92,550	4,469	319,156	120,519	-	68,665	350,331	539,515	385,688	(141,554)	244,134	-	244,134
5078 USD 226 Meade	2,726,669	183,506	76,455	153,265	413,226	99,561	-	56,724	537,116	693,401	318,614	(166,235)	152,379	-	152,379
5079 USD 235 Uniontown	3,896,042	262,205	109,244	8,568	380,017	142,258	-	81,050	63,794	287,102	455,257	15,377	470,634	-	470,634
5080 USD 252 Southern Lyon County	4,791,007	322,436	134,338	227,328	684,102	174,937	-	99,669	472,193	746,799	559,834	28,321	588,155	-	588,155
5081 USD 254 Barber County North	3,860,355	259,803	108,243	83,470	451,516	140,956	-	80,308	231,100	452,364	451,086	(9,596)	441,490	-	441,490
5082 USD 269 Palco	992,442	66,792	27,828	108,329	202,949	36,238	-	20,646	139,783	196,667	115,968	(9,187)	106,781	-	106,781
5083 USD 270 Plainville	3,224,849	217,033	90,424	173,383	480,840	117,751	-	67,087	50,184	235,022	376,827	66,663	443,490	-	443,490
5087 USD 281 Graham County	3,292,789	221,606	92,329	175,037	488,972	120,231	-	68,501	3,823	192,555	384,766	33,699	418,465	-	418,465
5088 USD 289 Wellsville	5,918,785	398,336	165,960	191,320	755,616	216,116	-	123,130	43,207	382,453	691,616	24,755	716,371	-	716,371
5089 USD 298 Lincoln	2,603,511	175,217	73,001	113,040	361,258	95,064	-	54,162	132,569	281,795	304,223	(67,054)	237,169	-	237,169
5090 USD 303 Ness City	2,230,116	150,087	62,532	20,371	232,990	81,429	-	46,394	84,264	212,087	260,591	(11,460)	249,131	-	249,131
5092 USD 321 Kaw Valley	11,325,042	762,179	317,550	611,464	1,691,193	413,518	-	235,598	725,449	1,374,565	1,323,343	(52,815)	1,270,528	-	1,270,528
5093 USD 322 Onaga-Havensville-Wheaton	2,267,854	152,627	63,590	-	216,217	82,808	-	47,179	128,035	258,022	265,001	(72,641)	192,360	-	192,360
5095 USD 329 Mill Creek Valley	3,556,347	239,343	99,719	4,506	343,568	129,855	-	73,984	282,672	486,511	415,563	(87,208)	328,355	-	328,355
5096 USD 346 Jayhawk	4,955,580	333,512	138,953	130,622	603,087	180,946	-	103,092	131,398	415,436	579,065	35,243	614,308	-	614,308
5098 USD 360 Caldwell	2,262,308	152,254	63,434	-	215,688	82,605	-	47,063	148,628	278,296	264,353	(45,566)	218,787	-	218,787
5099 USD 365 Garnett	7,246,582	487,697	203,191	771	691,659	264,599	-	150,753	537,300	952,652	846,770	(182,642)	664,128	-	664,128
5100 USD 367 Osawatomie	8,083,916	544,050	226,670	245,385	1,016,105	295,172	-	168,172	645,356	1,108,700	944,614	(264,019)	680,595	-	680,595
5101 USD 372 Silver Lake	6,001,312	403,890	168,274	9,511	581,675	219,130	-	124,847	93,666	437,643	701,259	(50,869)	650,390	-	650,390
5102 USD 379 Clay Center	12,851,292	864,896	360,345	324,045	1,549,286	469,246	-	267,349	418,038	1,154,633	1,501,686	(89,005)	1,412,681	-	1,412,681
5103 USD 382 Pratt	7,760,798	522,304	217,610	113,616	853,530	283,375	-	161,450	221,962	666,787	906,857	2,055	908,912	-	908,912
5104 USD 419 Canton-Galva	2,581,809	173,756	72,393	38,099	284,248	94,272	-	53,710	23,129	171,111	301,687	5,404	307,091	-	307,091
5105 USD 459 Bucklin	1,998,810	134,520	56,046	60,747	251,313	72,984	-	41,582	207,221	321,787	233,563	(4,655)	228,908	-	228,908
5106 USD 483 Kismet-Plains	5,849,881	393,699	164,028	-	557,727	213,600	-	121,697	272,192	607,489	683,565	(124,949)	558,616	-	558,616
5116 USD 210 Hugoton	7,631,129	513,577	213,974	597,816	1,325,367	278,640	-	158,753	746,568	1,183,961	891,705	20,309	912,014	-	912,014
5117 USD 212 Northern Valley	1,362,099	91,670	38,193	1,253	131,116	49,735	-	28,336	68,774	146,845	159,163	(32,482)	126,681	-	126,681
5118 USD 214 Ullyses	10,177,792	684,968	285,381	209,191	1,179,540	371,628	-	211,731	977,235	1,560,594	1,189,285	(258,244)	931,041	-	931,041
5119 USD 219 Minneola	2,384,381	160,470	66,857	35,618	262,945	87,062	-	49,603	157,541	294,206	278,617	(19,308)	259,309	-	259,309
5120 USD 231 Gardner Edgerton	57,041,705	3,838,924	1,599,428	3,714,707	9,153,059	2,082,797	-	1,186,655	1,486,989	4,756,441	6,665,381	247,043	6,912,424	-	6,912,424
5122 USD 255 South Barber County	1,873,180	126,066	52,523	4,225	182,814	68,397	-	38,968	213,704	321,069	218,883	(55,941)	162,942	-	162,942
5123 USD 256 Marmaton Valley	2,175,922	146,440	61,012	46,715	254,167	79,450	-	45,266	44,521	169,237	254,259	(1,927)	252,332	-	252,332
5125 USD 320 Wamego	14,614,032	983,529	409,772	723,604	2,116,905	533,610	-	304,020	905,686	1,743,316	1,707,664	(81,365)	1,626,299	-	1,626,299
5127 USD 332 Cunningham	1,847,981	124,370	51,817	32,238	208,425	67,476	-	38,444	64,678	170,598	215,938	12,267	228,205	-	228,205
5128 USD 335 North Jackson	3,671,970	247,125	102,961	412,483	762,569	134,077	-	76,389	16,330	226,796	429,073	132,418	561,491	-	561,491
5129 USD 337 Royal Valley	7,348,340	494,545	206,045	124,815	825,405	268,314	-	152,870	12,467	433,651	858,661	49,856	908,517	-	908,517
5130 USD 343 Perry	5,528,632	372,079	155,021	44,768	571,868	201,870	-	115,014	227,897	544,781	646,026	(28,849)	617,177	-	617,177
5131 USD 364 Marysville	7,104,977	478,167	199,221	77,356	754,744	259,428	-	147,807	224,240	631,475	830,224	(116,100)	714,124	-	714,124
5132 USD 368 Paola	26,014,669	1,750,795	729,441	62,225	2,542,461	949,889	-	541,191	1,139,266	2,630,346	3,039,840	(623,315)	2,416,525	-	2,416,525
5133 USD 381 Spearville-Windhorst	2,278,946	153,374	63,901	30,503	247,778	83,213	-	47,410	273,808	404,431	266,297	(46,733)	219,564	-	219,564
5134 USD 393 Solomon	2,990,709	201,276	83,858	166,774	451,908	109,202	-	62,217	116,813	288,232	349,467	69,160	418,627	-	418,627
5135 USD 402 Augusta	13,402,883	902,018	375,812	193,090	1,470,920	489,388	-	278,824	195,524	963,736	1,566,140	(102,553)	1,463,587	-	1,463,587

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5137 USD 432 Victoria	2,026,178	136,362	56,813	34,979	228,154	73,983	-	42,151	77,556	193,690	236,761	(17,332)	219,429	-	219,429
5138 USD 454 Burlingame Public Schools	2,250,794	151,479	63,111	128,989	343,579	82,185	-	46,824	71,484	200,493	263,008	15,423	278,431	-	278,431
5140 USD 463 Udall	2,675,730	180,077	75,026	18,863	273,966	97,700	-	55,664	191,874	345,238	312,662	(11,734)	300,928	-	300,928
5141 USD 467 Wichita County Schools	3,415,284	229,850	95,763	109,156	434,769	124,704	-	71,049	89,697	285,450	399,079	(14,568)	384,511	-	384,511
5142 USD 474 Haviland	668,661	45,001	18,749	27,103	90,853	24,416	-	13,910	140,671	178,997	78,134	(35,673)	42,461	-	42,461
5143 USD 211 Norton	4,705,344	316,671	131,936	4,831	453,438	171,809	-	97,887	289,621	559,317	549,824	(170,798)	379,026	-	379,026
5144 USD 216 Deerfield	2,376,062	159,910	66,624	61,915	288,449	86,758	-	49,430	44,175	180,363	277,645	5,110	282,755	-	282,755
5145 USD 227 Jetmore	2,311,016	155,532	64,800	86,801	307,133	84,384	-	48,077	125,691	258,152	270,045	(11,759)	258,286	-	258,286
5147 USD 232 De Soto	57,205,977	3,849,979	1,604,034	2,314,541	7,768,554	2,088,795	-	1,190,072	1,046,812	4,325,679	6,684,576	590,337	7,274,913	-	7,274,913
5148 USD 239 North Ottawa County	4,730,844	318,387	132,651	2,863	453,901	172,740	-	98,417	298,059	569,216	552,804	(100,066)	452,738	-	452,738
5149 USD 244 Burlington	10,209,622	687,111	286,274	372,708	1,346,093	372,790	-	212,394	709,111	1,294,295	1,193,005	(122,812)	1,070,193	-	1,070,193
5150 USD 257 Iola	9,305,133	626,238	260,912	499,217	1,386,367	339,764	-	193,577	124,806	658,147	1,087,314	27,509	1,114,823	-	1,114,823
5151 USD 274 Oakley	3,411,366	229,586	95,653	39,051	364,290	124,561	-	70,968	8,555	204,084	398,622	54,334	452,956	-	452,956
5152 USD 282 West Elk	5,902,629	397,249	165,507	326,173	888,929	215,526	-	122,794	255,545	593,865	689,728	19,862	709,590	-	709,590
5153 USD 283 Elk Valley	1,198,068	80,630	33,593	46,580	160,803	43,746	-	24,924	47,936	116,606	139,995	(4,392)	135,603	-	135,603
5154 USD 299 Sylvan Grove	2,057,224	138,452	57,684	56,847	252,983	75,117	-	42,797	5,826	123,740	240,389	14,346	254,735	-	254,735
5155 USD 311 Pretty Prairie	2,079,891	139,977	58,319	7,869	206,165	75,944	-	43,269	292,023	411,236	243,037	(54,904)	188,133	-	188,133
5156 USD 315 Colby	6,967,953	468,945	195,379	284,053	948,377	254,425	-	144,956	192,668	592,049	814,212	109,197	923,409	-	923,409
5157 USD 326 Logan	1,215,008	81,770	34,068	771	116,609	44,364	-	25,276	78,443	148,083	141,975	(33,351)	108,624	-	108,624
5158 USD 331 Kingman-Norwich	6,974,343	469,375	195,558	156,666	821,599	254,658	-	145,089	190,703	590,450	814,959	1,779	816,738	-	816,738
5159 USD 333 Concordia	11,827,864	796,019	331,649	625,760	1,753,428	431,877	-	246,058	354,315	1,032,250	1,382,098	(51,631)	1,330,467	-	1,330,467
5160 USD 347 Kinsley-Offerle	2,605,922	175,379	73,069	49,731	298,179	95,152	-	54,212	172,438	321,802	304,505	(708)	303,797	-	303,797
5161 USD 356 Conway Springs	3,504,503	235,854	98,265	19,281	353,400	127,962	-	72,905	108,716	309,583	409,505	(53,208)	356,297	-	356,297
5162 USD 377 Atchison Co Community	4,004,552	269,508	112,286	237,610	619,404	146,220	-	83,308	124,928	354,456	467,936	44,975	512,911	-	512,911
5163 USD 395 LaCrosse	2,548,834	171,537	71,468	168,324	411,329	93,067	-	53,024	393,081	539,172	297,834	(23,507)	274,327	-	274,327
5164 USD 412 Hoxie Community Schools	3,497,390	235,375	98,065	161,626	495,066	127,703	-	72,757	59,082	259,542	408,674	60,181	468,855	-	468,855
5166 USD 429 Troy	2,251,216	151,507	63,123	98,828	313,458	82,200	-	46,833	82,363	211,396	263,057	5,948	269,005	-	269,005
5167 USD 430 South Brown County	4,772,138	321,166	133,809	937	455,912	174,248	-	99,276	327,402	600,926	557,629	(106,066)	451,563	-	451,563
5168 USD 431 Hoisington	5,462,923	367,656	153,178	24,985	545,819	199,471	-	113,647	228,412	541,530	638,348	(43,797)	594,551	-	594,551
5171 USD 444 Little River	2,457,263	165,375	68,901	79,453	313,729	89,724	-	51,119	34,703	175,546	287,134	(2,186)	284,948	-	284,948
5172 USD 447 Cherryvale	5,789,236	389,617	162,328	-	551,945	211,386	-	120,435	420,045	751,866	676,478	(157,389)	519,089	-	519,089
5173 USD 452 Stanton Co	3,265,420	219,764	91,561	108,600	419,925	119,233	-	67,931	103,880	291,044	381,568	(90,139)	291,429	-	291,429
5174 USD 460 Hesston	5,636,177	379,316	158,036	38,625	575,977	205,797	-	117,251	73,642	396,690	658,593	5,074	663,667	-	663,667
5175 USD 462 Central	2,613,638	175,899	73,285	36,890	286,074	95,434	-	54,372	78,004	227,810	305,406	(27,561)	277,845	-	277,845
5176 USD 469 Lansing	21,714,729	1,461,408	608,873	337,335	2,407,616	792,882	-	451,738	345,338	1,589,958	2,537,388	32,414	2,569,802	-	2,569,802
5185 USD 229 Blue Valley	201,789,909	13,580,521	5,658,112	11,355,267	30,593,900	7,368,073	-	4,197,893	1,482,923	13,048,889	23,579,355	1,178,783	24,758,138	-	24,758,138
5186 USD 237 Smith Center	2,870,927	193,214	80,500	647	274,361	104,828	-	59,725	419,341	583,894	335,471	(140,368)	195,103	-	195,103
5187 USD 240 Twin Valley	4,470,903	300,893	125,362	22,845	449,100	163,249	-	93,009	125,648	381,906	522,430	(28,260)	494,170	-	494,170
5188 USD 271 Stockton	2,497,834	168,105	70,038	16,620	254,763	91,205	-	51,963	137,400	280,568	291,874	(16,137)	275,737	-	275,737
5189 USD 291 Grinnell	828,231	55,740	23,223	16,268	95,231	30,241	-	17,230	104,800	152,271	96,780	(9,986)	86,794	-	86,794
5190 USD 297 St Francis Schools	2,333,020	157,013	65,417	51,938	274,368	85,187	-	48,534	123,075	256,796	272,616	(79,553)	193,063	-	193,063
5191 USD 309 Nickerson	8,523,380	573,626	238,992	8,372	820,990	311,219	-	177,314	319,311	807,844	995,966	(109,528)	886,438	-	886,438
5192 USD 310 Fairfield	2,832,526	190,630	79,423	110,309	380,362	103,426	-	58,926	135,621	297,973	330,984	(37,505)	293,479	-	293,479
5193 USD 313 Buhler	14,545,973	978,948	407,863	544,137	1,930,948	531,126	-	302,604	331,549	1,165,279	1,699,712	(96,826)	1,602,886	-	1,602,886
5195 USD 323 Rock Creek	8,587,280	577,927	240,784	381,790	1,200,501	313,552	-	178,644	-	492,196	1,003,432	407,732	1,411,164	-	1,411,164
5196 USD 341 Oskaloosa	4,605,696	309,965	129,142	14,694	453,801	168,171	-	95,814	316,361	580,346	538,180	(76,902)	461,278	-	461,278
5197 USD 351 Macksville	2,147,890	144,554	60,226	778	205,558	78,427	-	44,683	252,043	375,153	250,983	(86,427)	164,556	-	164,556
5198 USD 353 Wellington	12,426,596	836,314	348,437	337,274	1,522,025	453,739	-	258,514	562,877	1,275,130	1,452,060	(101,877)	1,350,183	-	1,350,183
5199 USD 355 Ellinwood	3,729,962	251,028	104,587	58,759	414,374	136,195	-	77,595	179,512	393,302	435,850	(14,999)	420,851	-	420,851

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the Year Ended June 30, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
5200 USD 362 Prairie View	8,113,756	546,058	227,507	128,547	902,112	296,263	-	168,793	551,052	1,016,108	948,101	(203,515)	744,586	-	744,586
5201 USD 369 Burton	1,360,351	91,552	38,144	109,622	239,318	49,671	-	28,300	390,365	468,336	158,958	(119,865)	39,093	-	39,093
5202 USD 392 Osborne County	2,445,147	164,559	68,561	41,300	274,420	89,281	-	50,867	52,583	192,731	285,718	11,140	296,858	-	296,858
5203 USD 400 Smoky Valley	6,447,107	433,892	180,774	19,253	633,919	235,407	-	134,121	218,935	588,463	753,351	(55,187)	698,164	-	698,164
5204 USD 405 Lyons	9,156,595	616,242	256,747	18,274	891,263	334,340	-	190,487	346,839	871,666	1,069,957	(140,723)	929,234	-	929,234
5205 USD 408 Marion	4,167,196	280,454	116,847	126,206	523,507	152,159	-	86,691	287,162	526,012	486,941	(13,323)	473,618	-	473,618
5206 USD 410 Durham Hillsboro Lehigh	4,540,590	305,583	127,316	41,112	474,011	165,793	-	94,459	58,007	318,259	530,573	(41,694)	488,879	-	488,879
5207 USD 416 Louisburg	9,974,517	671,288	279,682	216,307	1,167,277	364,205	-	207,503	128,987	700,695	1,165,532	(580)	1,164,952	-	1,164,952
5208 USD 423 Moundridge	3,163,541	212,907	88,704	158,547	460,158	115,512	-	65,812	32,705	214,029	369,663	(25,828)	343,835	-	343,835
5210 USD 428 Great Bend	31,980,716	2,152,312	896,727	1,272,648	4,321,687	1,167,731	-	665,304	706,294	2,539,329	3,736,979	135,210	3,872,189	-	3,872,189
5212 USD 434 Santa Fe Trail	7,606,172	511,898	213,274	248,211	973,383	277,728	-	158,233	487,131	923,092	888,789	13,806	902,595	-	902,595
5213 USD 436 Caney Valley	5,896,420	396,831	165,333	75,618	637,782	215,300	-	122,665	229,785	567,750	689,003	(53,895)	635,108	-	635,108
5214 USD 450 Shawnee Heights	31,767,977	2,137,994	890,762	1,265,306	4,294,062	1,159,963	-	660,878	325,631	2,146,472	3,712,120	368,710	4,080,830	-	4,080,830
5215 USD 466 Scott Co	6,905,379	464,734	193,624	123,739	782,097	252,140	-	143,655	272,747	668,542	806,901	(85,915)	720,986	-	720,986
5216 USD 473 Chapman	7,938,392	534,256	222,589	17,126	773,971	289,860	-	165,145	310,826	765,831	927,609	(25,439)	902,170	-	902,170
5217 USD 476 Copeland	1,122,955	75,575	31,487	107,217	214,279	41,003	-	23,361	121,481	185,845	131,218	(7,641)	123,577	-	123,577
5218 USD 481 Rural Vista	2,400,055	161,524	67,297	7,409	236,230	87,635	-	49,929	197,065	334,629	280,449	(69,427)	211,022	-	211,022
5219 USD 241 Wallace County Schools	1,571,462	105,760	44,063	43,030	192,853	57,379	-	32,692	255,486	345,557	183,627	(75,010)	108,617	-	108,617
5220 USD 243 Lebo-Waverly	3,574,371	240,556	100,224	485,145	825,925	130,513	-	74,359	844,456	1,049,328	417,669	(102,600)	315,069	-	315,069
5222 USD 307 Ell-Saline	2,899,320	195,125	81,296	7,077	283,498	105,864	-	60,315	280,760	446,939	338,788	(113,003)	225,785	-	225,785
5223 USD 339 Jefferson County North	3,452,599	232,361	96,810	30,146	359,317	126,067	-	71,825	196,349	394,241	403,440	(18,372)	385,068	-	385,068
5226 USD 272 Waconda	2,202,929	148,258	61,769	36,141	246,168	80,437	-	45,828	96,078	222,343	257,414	6,200	263,614	-	263,614
5227 USD 275 Triplains	892,372	60,057	25,022	56,548	141,627	32,583	-	18,564	8,981	60,128	104,275	35,885	140,160	-	140,160
5228 USD 292 Wheatland	1,284,695	1,284,695	36,022	87,987	210,669	46,909	-	26,726	260,412	334,047	150,118	(37,265)	112,853	-	112,853
5229 USD 294 Oberlin	3,256,197	219,143	91,303	173,549	483,995	118,895	-	67,740	33,656	220,291	380,490	28,154	408,644	-	408,644
5230 USD 312 Haven	6,345,228	427,036	177,918	129,469	734,423	231,687	-	132,002	103,608	467,297	741,446	25,492	766,938	-	766,938
5231 USD 336 Holton	12,045,185	810,645	337,742	1,947,705	3,096,092	439,813	-	250,579	1,862,012	2,552,404	1,407,492	(281,942)	1,125,550	-	1,125,550
5233 USD 437 Auburn-Washburn	51,081,867	3,437,825	1,432,316	711,188	5,581,329	1,865,182	-	1,062,671	1,435,981	4,363,834	5,968,968	23,421	5,992,389	-	5,992,389
5235 USD 479 Crest	1,950,041	131,238	54,678	5,233	191,149	71,203	-	40,567	83,699	195,469	227,864	(23,579)	204,285	-	204,285
5236 USD 330 Mission Valley	4,592,675	309,088	128,777	42,854	480,719	167,695	-	95,543	177,656	440,894	536,659	(33,732)	502,927	-	502,927
5237 USD 334 Southern Cloud County	1,125,969	75,778	31,572	24,328	131,678	41,113	-	23,424	807,649	872,186	131,571	(188,980)	(57,409)	-	(57,409)
5238 USD 387 Altoona-Midway	1,931,353	129,981	54,154	230,005	414,140	70,521	-	40,178	247,044	357,743	225,681	(34,374)	191,307	-	191,307
5239 USD 401 Chase Raymond	1,453,307	97,808	40,750	20,103	158,661	53,065	-	30,234	76,168	159,467	169,820	(11,699)	158,121	-	158,121
5240 USD 494 Syracuse	3,999,488	269,167	112,144	88,248	469,559	146,036	-	83,202	177,343	406,581	467,344	29,261	496,605	-	496,605
5241 USD 300 Comanche County	2,327,052	156,611	65,250	66,323	288,184	84,969	-	48,410	55,293	188,672	271,918	18,600	290,518	-	290,518
5250 USD 306 SE of Saline	5,034,973	338,855	141,179	20,884	500,918	183,845	-	104,744	253,188	541,777	588,342	(71,370)	516,972	-	516,972
5251 USD 384 Blue Valley	2,309,630	155,439	64,761	429,444	649,644	84,333	-	48,048	80,893	213,274	269,883	87,170	357,053	-	357,053
5267 USD 397 Centre	2,515,979	169,326	70,547	121,674	361,547	91,867	-	52,341	39,072	183,280	293,995	71,189	365,184	-	365,184
5268 USD 220 Ashland	1,848,042	124,374	51,818	133,296	309,488	67,479	-	38,445	250,008	355,932	215,946	(54,969)	160,977	-	160,977
5270 USD 224 Clifton-Clyde	2,867,671	192,995	80,408	54,576	327,979	104,709	-	59,657	141,542	305,908	335,090	(5,734)	329,356	-	329,356
5271 USD 225 Fowler	651,300	43,833	18,262	43,212	105,307	23,781	-	13,549	248,252	285,582	76,105	(127,375)	(51,270)	-	(51,270)
5272 USD 230 Spring Hill	37,129,202	2,498,806	1,041,089	2,872,828	6,412,723	1,355,720	-	772,409	-	2,128,129	4,338,585	1,306,114	5,644,699	-	5,644,699
5274 USD 249 Frontenac	7,080,261	476,504	198,528	68,496	743,528	258,525	-	147,293	29,613	435,431	827,336	50,164	877,500	-	877,500
5275 USD 263 Mulvane	14,579,249	981,188	408,797	388,151	1,778,136	532,341	-	303,296	1,356,698	2,192,335	1,703,600	(212,111)	1,491,489	-	1,491,489
5276 USD 264 Clearwater	7,239,107	487,194	202,982	21,318	711,494	264,326	-	150,597	369,830	784,753	845,897	(146,352)	699,545	-	699,545
5278 USD 293 Quinter	2,615,025	175,992	73,324	65,955	315,271	95,484	-	54,401	92,656	242,541	305,568	51,835	357,403	-	357,403
5280 USD 308 Hutchinson	38,973,868	2,622,953	1,092,812	82,153	3,797,918	1,423,075	-	810,784	2,538,742	4,772,601	4,554,136	(812,551)	3,741,585	-	3,741,585
5281 USD 316 Golden Plains	1,717,287	115,574	48,152	24,067	187,793	62,704	-	35,725	267,053	365,482	200,667	(54,991)	145,676	-	145,676
5283 USD 325 Phillipsburg	4,177,203	281,127	117,127	76,295	474,549	152,525	-	86,900	115,497	354,922	488,110	(32,113)	455,997	-	455,997

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
5284 USD 340 Jefferson West	6,595,946	443,909	184,948	360,110	988,967	240,841	-	137,217	140,672	518,730	770,743	217,282	988,025	-	988,025
5285 USD 344 Pleasanton	2,817,275	189,603	78,995	3,919	272,517	102,869	-	58,609	256,300	417,778	329,201	(84,562)	244,639	-	244,639
5286 USD 350 St John-Hudson	2,636,063	177,408	73,914	21,372	272,694	96,252	-	54,839	186,808	337,899	308,027	(54,919)	253,108	-	253,108
5287 USD 357 Belle Plaine	4,436,300	298,564	124,392	25,729	448,685	161,985	-	92,290	307,598	561,873	518,386	(114,174)	404,212	-	404,212
5288 USD 358 Oxford	3,103,921	208,895	87,033	115,580	411,508	113,336	-	64,572	30,239	208,147	362,696	51,131	413,827	-	413,827
5289 USD 366 Woodson	3,371,398	226,896	94,533	105,901	427,330	123,102	-	70,136	208,414	401,652	393,951	(153,284)	240,667	-	240,667
5291 USD 374 Sublette	4,382,588	294,949	122,886	315,645	733,480	160,024	-	91,172	451,186	702,382	512,110	(115,841)	396,269	-	396,269
5292 USD 375 Circle	14,005,534	942,577	392,710	296,108	1,631,395	511,393	-	291,361	48,763	851,517	1,636,561	129,075	1,765,636	-	1,765,636
5293 USD 388 Ellis	2,661,382	179,112	74,624	-	253,736	97,176	-	55,365	297,366	449,907	310,985	(123,592)	187,393	-	187,393
5294 USD 407 Russell County	5,493,366	369,705	154,032	25,869	549,606	200,582	-	114,280	1,567,498	1,882,360	641,905	(363,366)	278,539	-	278,539
5295 USD 411 Goessel	2,326,992	156,607	65,248	17,420	239,275	84,967	-	48,409	97,513	230,889	271,911	4,901	276,812	-	276,812
5296 USD 435 Abilene	9,729,044	654,768	272,799	75,889	1,003,456	355,242	-	202,396	320,134	877,772	1,136,849	(172,405)	964,444	-	964,444
5297 USD 461 Neodesha	6,276,987	422,443	176,004	227,580	826,027	229,196	-	130,582	71,287	431,065	733,472	95,046	828,518	-	828,518
5298 USD 468 Healy	273,023	18,375	7,655	44,589	70,619	9,969	-	5,680	288,851	304,500	31,903	(86,511)	(54,608)	-	(54,608)
5299 USD 471 Dexter	1,814,162	122,094	50,868	49,102	222,064	66,242	-	37,741	156,594	260,577	211,987	26,393	238,380	-	238,380
5300 USD 484 Fredonia	4,994,402	336,125	140,041	96,227	572,393	182,364	-	103,900	393,351	679,615	583,601	(74,982)	508,619	-	508,619
5302 USD 489 Hays	30,721,701	2,067,580	861,425	5,200,057	8,129,062	1,121,760	-	639,112	3,881,454	5,642,326	3,589,862	380,112	3,969,974	-	3,969,974
5303 USD 490 El Dorado	12,095,099	814,004	339,142	-	1,153,146	441,635	-	251,618	1,110,226	1,803,479	1,413,325	(490,345)	922,980	-	922,980
5304 USD 491 Eudora	12,755,682	858,461	357,664	470,637	1,686,762	465,755	-	265,360	69,096	800,211	1,490,514	149,585	1,640,099	-	1,640,099
5305 USD 492 Flinthills	2,418,682	162,778	67,819	5,228	235,285	88,315	-	50,317	127,962	266,594	282,625	(15,425)	267,200	-	267,200
5306 USD 495 Fort Larned	8,601,326	578,872	241,178	104,163	924,213	314,065	-	178,936	619,365	1,112,366	1,005,074	(255,971)	749,103	-	749,103
5307 USD 496 Pawnee Heights	1,080,817	72,739	30,306	2,764	105,809	39,464	-	22,485	312,341	374,290	126,295	(91,655)	34,640	-	34,640
5308 USD 497 Lawrence	78,861,628	5,307,411	2,211,250	2,107,806	9,626,467	2,879,521	-	1,640,581	6,582,431	11,102,533	9,215,061	(2,811,212)	6,403,849	-	6,403,849
5309 USD 499 Galena	5,715,088	384,627	160,249	49,317	594,193	208,629	-	118,893	565,279	892,851	667,814	(143,980)	523,834	-	523,834
5310 USD 502 Lewis	818,706	55,099	22,956	36,011	114,066	29,894	-	17,032	121,793	168,719	95,667	(27,139)	68,528	-	68,528
5312 USD 345 Seaman	32,629,001	2,195,941	914,905	246,454	3,357,300	1,191,401	-	678,790	781,243	2,651,434	3,812,732	(324,877)	3,487,855	-	3,487,855
5313 USD 438 Skyline	2,656,680	178,795	74,492	-	253,287	97,005	-	55,268	194,503	346,776	310,436	(71,793)	238,643	-	238,643
5314 USD 501 Topeka Public Schools	123,182,374	8,290,210	3,453,987	2,619,588	14,363,785	4,497,830	-	2,562,598	13,130,856	20,191,284	14,393,985	(2,627,775)	11,766,210	-	11,766,210
5316 USD 208 Trego County	3,248,480	218,624	91,086	159,128	468,838	118,613	-	67,579	259,384	445,576	379,588	(22,890)	356,698	-	356,698
5317 USD 246 Arma	4,197,880	282,519	117,707	39,453	439,679	153,279	-	87,330	106,183	346,792	490,527	6,072	496,599	-	496,599
5318 USD 247 Cherokee	4,478,559	301,408	125,577	7,834	434,819	163,528	-	93,169	140,067	396,764	523,324	(25,236)	498,088	-	498,088
5319 USD 248 Girard	6,868,004	462,219	192,576	49,824	704,619	250,776	-	142,877	109,712	503,365	802,533	14,883	817,416	-	817,416
5320 USD 426 Pike Valley	1,881,016	126,593	52,743	70,672	250,008	68,682	-	39,131	56,160	163,973	219,799	5,061	224,860	-	224,860
5321 USD 498 Valley Heights	3,258,367	219,289	91,363	-	310,652	118,974	-	67,785	185,604	372,363	380,743	(118,380)	262,363	-	262,363
5322 USD 504 Oswego	3,913,223	263,361	109,725	59,487	432,753	142,886	-	81,408	173,566	397,860	457,264	(66,530)	390,734	-	390,734
5324 USD 500 Kansas City	217,405,969	14,631,486	6,095,980	9,459,542	30,187,008	7,938,272	-	4,522,758	17,876,770	30,337,800	25,404,107	2,875,328	28,279,435	-	28,279,435
5329 USD 245 Leroy-Gridley	2,090,380	140,683	58,613	290,676	489,972	76,327	-	43,487	182,514	302,328	244,263	50,745	295,008	-	295,008
5330 USD 493 Columbus	7,260,146	488,610	203,572	-	692,182	265,094	-	151,035	275,046	691,175	848,355	(166,887)	681,468	-	681,468
5331 USD 503 Parsons	10,175,441	684,810	285,315	245,985	1,216,110	371,542	-	211,683	320,438	903,663	1,189,011	61,499	1,250,510	-	1,250,510
5332 USD 506 Labette County	10,785,266	725,852	302,415	265,597	1,293,864	393,809	-	224,369	289,950	908,128	1,260,269	(143,569)	1,116,700	-	1,116,700
5333 USD 505 Chetopa	3,079,808	207,272	86,357	1,299	294,928	112,454	-	64,070	318,157	494,681	359,879	(100,445)	259,434	-	259,434
5337 USD 207 Fort Leavenworth	15,782,803	1,062,187	442,544	1,024,831	2,529,562	576,287	-	328,334	348,396	1,253,017	1,844,236	2,345	1,846,581	-	1,846,581
5366 USD 508 Baxter Springs	6,718,502	452,157	188,384	123,634	764,175	245,317	-	139,767	613,695	998,779	785,064	(176,110)	608,954	-	608,954
5367 USD 507 Satanta	2,447,920	164,746	68,639	35,213	268,598	89,382	-	50,925	270,410	410,717	286,042	(87,247)	198,795	-	198,795
5368 USD 101 Erie-St Paul	3,902,432	262,635	109,423	85,035	457,093	142,492	-	81,183	32,613	256,288	456,003	23,241	479,244	-	479,244
5405 USD 511 Attica	1,500,569	100,989	42,075	79,749	222,813	54,791	-	31,217	179,043	265,051	175,343	(26,841)	148,502	-	148,502
5409 USD 200 Greeley Co	1,909,350	128,500	53,537	19,688	201,725	69,717	-	39,721	104,748	214,186	223,109	(50,573)	172,536	-	172,536
5410 USD 509 South Haven	1,757,617	118,288	49,283	18,992	186,563	64,177	-	36,564	120,309	221,050	205,379	(13,536)	191,843	-	191,843
5430 USD 512 Shawnee Mission	227,358,362	15,301,285	6,375,041	27,169,140	48,845,466	8,301,669	-	4,729,800	18,848,572	31,880,041	26,567,055	1,051,102	27,618,157	-	27,618,157

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
5436 USD 102 Cimarron-Ensign	4,992,835	336,019	139,997	9,480	485,496	182,306	-	103,867	383,943	670,116	583,418	(130,195)	453,223	-	453,223
5590 USD 103 Cheylin	1,523,236	102,514	42,711	139,154	284,379	55,619	-	31,688	23,314	110,621	177,992	57,815	235,807	-	235,807
5696 Kansas State H S Activities Assoc	2,240,365	150,777	62,819	106,673	320,269	81,804	-	46,607	74,399	202,810	261,789	24,371	286,160	-	286,160
9291 USD 105 Rawlins County	3,325,944	223,837	93,258	105,065	422,160	121,442	-	69,191	13,290	203,923	388,640	71,101	459,741	-	459,741
9302 USD 106 Western Plains	1,510,215	101,638	42,346	84,943	228,927	55,144	-	31,417	105,395	191,956	176,470	30,459	206,929	-	206,929
9332 USD 107 Rock Hills	3,100,003	208,631	86,923	248,646	544,200	113,192	-	64,490	37,083	214,765	362,238	99,499	461,737	-	461,737
9333 USD 108 Washington County	3,068,957	206,542	86,052	58,315	350,909	112,058	-	63,844	126,493	302,395	358,611	43,658	402,269	-	402,269
9335 USD 109 Republic County	3,953,311	266,059	110,849	64,027	440,935	144,350	-	82,242	118,116	344,708	461,948	34,929	496,877	-	496,877
9389 USD 110 Thunder Ridge	1,870,105	125,859	52,437	-	178,296	68,284	-	38,904	167,821	275,009	218,524	(76,045)	142,479	-	142,479
9410 USD 111 Doniphan West	3,189,282	214,640	89,426	81,152	385,218	116,452	-	66,348	37,387	220,187	372,671	31,594	404,265	-	404,265
9444 USD 114 Riverside	4,691,841	315,762	131,557	57,672	504,991	171,316	-	97,606	122,265	391,187	548,246	4,236	552,482	-	552,482
9445 USD 112 Central Plains	3,900,443	262,501	109,367	11,998	383,866	142,419	-	81,142	326,649	550,210	455,771	(98,373)	357,398	-	357,398
9446 USD 113 Prairie Hills	7,158,388	481,762	200,718	6,077	688,557	261,379	-	148,918	625,983	1,036,280	836,465	(225,658)	610,807	-	610,807
9461 USD 115 Nemaha Central Schools	6,754,973	454,612	189,407	344,192	988,211	246,648	-	140,526	167,948	555,122	789,325	173,342	962,667	-	962,667
<b>Other Employers Subtotal</b>	<b>\$ 4,129,260,757</b>	<b>\$ 277,900,480</b>	<b>\$115,782,879</b>	<b>\$162,607,759</b>	<b>\$ 556,291,118</b>	<b>\$ 150,774,125</b>	<b>\$ -</b>	<b>\$ 85,902,192</b>	<b>\$ 209,965,081</b>	<b>\$ 446,641,398</b>	<b>\$ 482,508,298</b>	<b>\$ (4,834,373)</b>	<b>\$ 477,673,925</b>	<b>\$ -</b>	<b>\$ 477,673,925</b>
<b>Total State/School</b>	<b>\$ 6,028,319,250</b>	<b>\$ 405,707,675</b>	<b>\$169,031,759</b>	<b>\$251,196,075</b>	<b>\$ 825,935,509</b>	<b>\$ 220,115,555</b>	<b>\$ -</b>	<b>\$ 125,408,831</b>	<b>\$ 251,196,075</b>	<b>\$ 596,720,461</b>	<b>\$ 704,415,205</b>	<b>\$ -</b>	<b>\$ 704,415,205</b>	<b>\$ 875</b>	<b>\$ 704,416,080</b>
<b>Local Group</b>															
2 Allen County	\$ 4,243,090	\$ 546,763	\$ 104,887	\$ 10,804	\$ 662,454	\$ 145,722	\$ -	\$ -	\$ 311,193	\$ 456,915	\$ 579,030	\$ (66,164)	\$ 512,866	\$ -	\$ 512,866
3 Anderson County	3,129,591	403,278	77,362	31,693	512,333	107,480	-	-	164,655	272,135	427,077	(72,223)	354,854	-	354,854
4 Atchison County	3,698,757	476,620	91,431	53,130	621,181	127,027	-	-	1,004,611	1,131,638	504,748	(264,352)	240,396	-	240,396
5 Barber County	2,025,592	261,017	50,072	15,821	326,910	69,565	-	-	237,150	306,715	276,421	(69,162)	207,259	-	207,259
6 Barton County	7,898,616	1,017,812	195,250	11,013	1,224,075	271,264	-	-	514,201	785,465	1,077,878	(145,571)	932,307	-	932,307
7 Bourbon County	4,200,620	541,290	103,837	234,686	879,813	144,263	-	-	138,007	282,270	573,234	77,456	650,690	-	650,690
8 Brown County	3,229,643	416,170	79,835	55,370	551,375	110,916	-	-	171,956	282,872	440,731	(3,572)	437,159	-	437,159
9 Butler County	17,950,193	2,313,054	443,720	238,583	2,995,357	616,467	-	-	729,312	1,345,779	2,449,558	(43,549)	2,406,009	-	2,406,009
10 Chase County	3,794,239	488,924	93,792	399,024	981,740	130,307	-	-	-	130,307	517,778	194,247	712,025	-	712,025
11 Chautauqua County	1,317,151	169,727	32,559	2,113	204,399	45,235	-	-	208,155	253,390	179,744	(66,898)	112,846	-	112,846
12 Cherokee County	3,731,747	480,871	92,247	45,184	618,302	128,161	-	-	170,304	298,465	509,250	(65,496)	443,754	-	443,754
13 Cheyenne County	1,710,665	220,435	42,287	16,697	279,419	58,750	-	-	130,592	189,342	233,444	(22,493)	210,951	-	210,951
14 Clay County	4,076,958	525,355	100,780	40,854	666,989	140,016	-	-	95,350	235,366	556,359	(34,287)	522,072	-	522,072
15 Cloud County	3,890,904	501,380	96,181	18,663	616,224	133,626	-	-	143,938	277,564	530,969	(60,795)	470,174	-	470,174
16 Coffey County	6,408,699	825,822	158,420	359	984,601	220,095	-	-	651,702	871,797	874,558	(214,679)	659,879	-	659,879
17 Comanche County	1,362,066	175,515	33,670	40,391	249,576	46,777	-	-	56,056	102,833	185,873	(7,022)	178,851	-	178,851
18 Cowley County	5,578,921	718,897	137,908	200,465	1,057,270	191,598	-	-	446,268	637,866	761,323	(16,046)	745,277	20,056	765,333
19 Crawford County	9,706,907	1,250,828	239,950	11,871	1,502,649	333,367	-	-	3,494,276	3,827,643	1,324,645	(885,236)	439,409	-	439,409
20 Dickinson County	6,170,454	795,122	152,531	91,223	1,038,876	211,914	-	-	11,866	223,780	842,046	85,848	927,894	-	927,894
21 Doniphan County	2,366,775	304,982	58,505	1,141	364,628	81,283	-	-	163,540	244,823	322,980	(62,081)	260,899	-	260,899
22 Douglas County	25,363,400	3,268,316	626,970	1,661,163	5,556,449	871,061	-	-	12,562	883,623	3,461,195	568,890	4,030,085	-	4,030,085
23 Edwards County	1,465,164	188,800	36,218	34,870	259,888	50,319	-	-	167,325	217,644	199,942	(47,991)	151,951	-	151,951
24 Elk County	1,744,957	224,854	43,134	10,728	278,716	59,928	-	-	25,058	84,986	238,124	(6,784)	231,340	-	231,340
25 Ellis County	7,798,043	1,004,852	192,764	720,139	1,917,755	267,810	-	-	1,777	269,587	1,064,153	209,280	1,273,433	-	1,273,433
26 Ellsworth County	2,716,396	350,034	67,148	14,540	431,722	93,290	-	-	167,524	260,814	370,691	(31,353)	339,338	-	339,338
27 Finney County	9,868,730	1,271,680	243,950	-	1,515,630	338,924	-	-	2,279,566	2,618,490	1,346,728	(899,089)	447,639	-	447,639
28 Ford County	9,365,444	1,206,827	231,509	627,511	2,065,847	321,640	-	-	86,121	407,761	1,278,048	126,045	1,404,093	-	1,404,093
29 Franklin County	6,636,301	855,151	164,046	785	1,019,982	227,912	-	-	220,965	448,877	905,617	(94,247)	811,370	-	811,370
30 Geary County	7,466,300	962,104	184,563	-	1,146,667	256,417	-	-	1,035,386	1,291,803	1,018,882	(469,936)	548,946	-	548,946
31 Gove County	1,721,928	221,887	42,565	1,788	266,240	59,137	-	-	115,501	174,638	234,982	(37,355)	197,627	-	197,627

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
32 Graham County	1,965,825	253,315	48,594	27,777	329,686	67,513	-	-	236,632	304,145	268,265	(51,454)	216,811	-	216,811
33 Gray County	1,895,476	244,250	46,855	13,531	304,636	65,097	-	-	123,280	188,377	258,665	(37,443)	221,222	-	221,222
34 Greenwood County	2,886,616	371,968	71,356	84,006	527,330	99,136	-	-	26,247	125,383	393,920	51,672	445,592	-	445,592
35 Hamilton County	1,479,435	190,639	36,571	3,534	230,744	50,808	-	-	82,502	133,310	201,890	(45,430)	156,460	-	156,460
36 Harper County	2,998,954	386,444	74,133	-	460,577	102,994	-	-	211,286	314,280	409,250	(120,324)	288,926	-	288,926
37 Harvey County	6,804,618	876,840	168,207	94,204	1,139,251	233,692	-	-	348,399	582,091	928,587	(29,373)	899,214	-	899,214
38 Jackson County	5,893,587	759,445	145,687	364,012	1,269,144	202,405	-	-	66,608	269,013	804,264	99,635	903,899	-	903,899
39 Jefferson County	6,096,778	785,628	150,709	86,643	1,022,980	209,383	-	-	259,231	468,614	831,992	(11,717)	820,275	-	820,275
40 Jewell County	2,321,860	299,194	57,395	673	357,262	79,741	-	-	169,750	249,491	316,851	(69,012)	247,839	-	247,839
41 Johnson County	186,819,823	24,073,522	4,618,095	9,286,400	37,978,017	6,415,991	-	-	7,637	6,423,628	25,494,217	3,768,799	29,263,016	-	29,263,016
42 Kearny County	1,961,917	252,812	48,498	-	301,310	67,378	-	-	119,775	187,153	267,731	(54,213)	213,518	-	213,518
43 Kingman County	2,675,850	344,809	66,146	3,429	414,384	91,898	-	-	181,172	273,070	365,158	(45,025)	320,133	-	320,133
44 Kiowa County	2,590,308	333,786	64,031	17,154	414,971	88,959	-	-	69,870	158,829	353,484	(14,903)	338,581	-	338,581
45 Labette County	3,988,290	513,929	98,589	75,581	688,099	136,970	-	-	140,009	276,979	544,259	22,697	566,956	-	566,956
46 Lane County	1,290,454	166,287	31,899	-	198,186	44,318	-	-	121,805	166,123	176,101	(64,018)	112,083	-	112,083
47 Leavenworth County	14,881,130	1,917,576	367,854	554,526	2,839,956	511,066	-	-	488,040	999,106	2,030,741	233,747	2,264,488	-	2,264,488
48 Lincoln County	2,172,443	279,940	53,702	9,404	343,046	74,609	-	-	154,793	229,402	296,461	(35,451)	261,010	-	261,010
49 Linn County	4,723,829	608,710	116,771	93,053	818,534	162,232	-	-	470,001	632,233	644,633	(77,114)	567,519	-	567,519
50 Logan County	1,338,436	172,470	33,085	31,086	236,641	45,966	-	-	66,521	112,487	182,649	1,448	184,097	-	184,097
51 Lyon County	11,689,107	1,506,253	288,949	271,125	2,066,327	401,442	-	-	127,715	529,157	1,595,144	99,131	1,694,275	-	1,694,275
52 McPherson County	7,891,921	1,016,949	195,084	58,714	1,270,747	271,034	-	-	459,780	730,814	1,076,965	(125,292)	951,673	-	951,673
53 Marion County	4,844,905	624,312	119,764	149,031	893,107	166,389	-	-	174,227	340,616	661,156	23,617	684,773	-	684,773
54 Marshall County	3,792,315	488,676	93,744	7,128	589,548	130,241	-	-	203,692	333,933	517,515	(22,173)	495,342	-	495,342
55 Meade County	2,275,822	293,261	56,257	49,758	399,276	78,159	-	-	509,565	587,724	310,568	(150,127)	160,441	-	160,441
56 Miami County	7,734,147	996,619	191,184	204,544	1,392,347	265,616	-	-	429,672	695,288	1,055,434	(50,631)	1,004,803	-	1,004,803
57 Mitchell County	3,611,793	465,414	89,282	2,289	556,985	124,040	-	-	229,153	353,193	492,880	(72,469)	420,411	-	420,411
58 Montgomery County	8,082,866	1,041,554	199,804	117,937	1,359,295	277,592	-	-	211,090	488,682	1,103,022	1,222	1,104,244	-	1,104,244
59 Morris County	2,254,437	290,506	55,729	19,515	365,750	77,425	-	-	142,521	219,946	307,650	(14,109)	293,541	-	293,541
60 Nemaha County	3,767,984	485,541	93,143	371	579,055	129,404	-	-	63,414	192,818	514,195	(15,323)	498,872	-	498,872
61 Neosho County	3,412,310	439,709	84,351	211,678	735,738	117,190	-	-	81,991	199,181	465,658	32,100	497,758	-	497,758
62 Ness County	1,763,256	227,212	43,587	17,275	288,074	60,556	-	-	26,133	86,689	240,621	(23,651)	216,970	-	216,970
63 Norton County	2,598,706	334,868	64,239	64,722	463,829	89,248	-	-	215,788	305,036	354,630	(52,535)	302,095	-	302,095
64 Osage County	4,086,899	526,636	101,026	45,587	673,249	140,358	-	-	327,328	467,686	557,715	(138,925)	418,790	-	418,790
65 Osborne County	1,902,351	245,136	47,025	77,836	369,997	65,333	-	-	96,081	161,414	259,603	(50,826)	208,777	-	208,777
66 Ottawa County	2,093,696	269,793	51,755	14,351	335,899	71,904	-	-	270,799	342,703	285,715	(66,064)	219,651	-	219,651
67 Pawnee County	3,396,697	437,697	83,965	46,616	568,278	116,654	-	-	102,370	219,024	463,527	1,138	464,665	-	464,665
68 Phillips County	2,813,401	362,534	69,546	114,301	546,381	96,622	-	-	407,893	504,515	383,928	(63,528)	320,400	-	320,400
69 Pratt County	4,697,473	605,314	116,119	4,570	726,003	161,326	-	-	322,017	483,343	641,037	(110,003)	531,034	-	531,034
70 Rawlins County	1,510,380	194,627	37,336	277	232,240	51,871	-	-	250,259	302,130	206,113	(69,773)	136,340	-	136,340
71 Reno County	14,857,019	1,914,469	367,258	23,248	2,304,975	510,238	-	-	237,957	748,195	2,027,451	(129,056)	1,898,395	-	1,898,395
72 Republic County	2,536,234	326,818	62,694	223,943	613,455	87,102	-	-	132,300	219,402	346,105	(23,425)	322,680	-	322,680
73 Rice County	3,000,558	386,651	74,172	1,494	462,317	103,048	-	-	157,443	260,491	409,469	(70,539)	338,930	-	338,930
74 Riley County	13,401,134	1,726,864	331,269	407,157	2,465,290	460,238	-	-	377,465	837,703	1,828,775	24,985	1,853,760	-	1,853,760
75 Rooks County	2,597,443	334,705	64,207	1,332	400,244	89,204	-	-	259,859	349,063	354,458	(103,007)	251,451	-	251,451
76 Rush County	1,497,513	192,969	37,018	13,241	243,228	51,429	-	-	384,914	436,343	204,357	(96,871)	107,486	-	107,486
77 Russell County	2,966,445	382,255	73,329	25,230	480,814	101,877	-	-	223,881	325,758	404,814	(50,398)	354,416	-	354,416
78 Saline County	17,553,853	2,261,982	433,922	850,602	3,546,506	602,856	-	-	589	603,445	2,395,472	343,267	2,738,739	-	2,738,739
79 Scott County	1,931,653	248,912	47,749	24,390	321,051	66,340	-	-	74,306	140,646	263,601	1,390	264,991	-	264,991
80 Sedgwick County	117,606,305	15,154,696	2,907,168	6,855,393	24,917,257	4,038,980	-	-	2,277,420	6,316,400	16,049,047	1,633,057	17,682,104	-	17,682,104

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
81 Seward County	7,801,309	1,005,273	192,844	-	1,198,117	267,923	-	-	293,473	561,396	1,064,599	(124,475)	940,124	-	940,124
82 Shawnee County	48,266,528	6,219,603	1,193,124	1,217,920	8,630,647	1,657,629	-	-	295,598	1,953,227	6,586,652	591,104	7,177,756	6,465	7,184,221
83 Sheridan County	1,412,312	181,990	34,912	13,347	230,249	48,504	-	-	147,030	195,534	192,730	(81,834)	110,896	-	110,896
84 Sherman County	3,516,912	453,188	86,936	51,215	591,339	120,782	-	-	56,315	177,097	479,932	(23,680)	456,252	-	456,252
85 Smith County	3,051,065	393,159	75,421	153,543	622,123	104,783	-	-	25,391	130,174	416,361	25,628	441,989	-	441,989
86 Stanton County	2,105,180	271,273	52,039	-	323,312	72,298	-	-	130,061	202,359	287,282	(53,532)	233,750	-	233,750
87 Stevens County	2,574,856	331,795	63,649	-	395,444	88,429	-	-	129,556	217,985	351,376	(77,848)	273,528	-	273,528
88 Sumner County	5,935,717	764,874	146,728	9,635	921,237	203,852	-	-	310,813	514,665	810,013	(122,660)	687,353	-	687,353
89 Thomas County	3,650,234	470,368	90,232	85,818	646,418	125,361	-	-	4,363	129,724	498,126	22,186	520,312	-	520,312
90 Wabaunsee County	2,522,465	325,044	62,354	91,899	479,297	86,629	-	-	208,172	294,801	344,226	(9,032)	335,194	-	335,194
91 Wallace County	979,355	126,199	24,209	23,236	173,644	33,634	-	-	219,696	253,330	133,647	(46,439)	87,208	-	87,208
92 Washington County	3,066,517	395,150	75,803	83,889	554,842	105,314	-	-	73,139	178,453	418,470	(6,541)	411,929	-	411,929
93 Wichita County	1,573,133	202,713	38,887	17,175	258,775	54,027	-	-	50,105	104,132	214,676	(62)	214,614	-	214,614
94 Wilson County	2,506,210	322,949	61,952	84,425	469,326	86,072	-	-	221,733	307,805	342,008	(57,259)	284,749	-	284,749
95 Woodson County	2,379,702	306,647	58,825	114,636	480,108	81,727	-	-	46,213	127,940	324,744	(3,607)	321,137	-	321,137
97 City of Abilene	1,963,641	253,034	48,540	126,090	427,664	67,438	-	-	1,156	68,594	267,967	34,022	301,989	-	301,989
99 City of Alma	312,662	40,290	7,729	4,123	52,142	10,737	-	-	28,762	39,499	42,667	(8,103)	34,564	-	34,564
100 City of Alma	95,643	12,324	2,364	8,095	22,783	3,285	-	-	3,804	7,089	13,052	3,223	16,275	-	16,275
102 City of Altoona	78,907	10,168	1,951	1,873	13,992	2,710	-	-	557	3,267	10,768	420	11,188	-	11,188
103 City of Anthony	1,235,598	159,219	30,543	36,638	226,400	42,434	-	-	113,374	155,808	168,615	(37,725)	130,890	-	130,890
104 City of Arkansas City	3,134,762	403,944	77,490	40,444	521,878	107,658	-	-	29,809	137,467	427,783	12,459	440,242	-	440,242
105 City of Arma	546,257	70,390	13,503	31,628	115,521	18,760	-	-	1,410	20,170	74,545	3,897	78,442	-	78,442
106 City of Ashland	283,360	36,514	7,005	6,060	49,579	9,731	-	-	65,120	74,851	38,669	(16,496)	22,173	-	22,173
107 City of Atchison	2,508,976	323,306	62,021	14,646	399,973	86,167	-	-	177,473	263,640	342,385	(86,411)	255,974	-	255,974
108 City of Attica	273,039	35,184	6,749	8,968	50,901	9,377	-	-	33,104	42,481	37,260	(8,593)	28,667	-	28,667
109 City of Axtell	108,189	13,941	2,674	5,017	21,632	3,715	-	-	13,712	17,427	14,764	(1,496)	13,268	-	13,268
110 City of Belle Plaine	459,233	59,177	11,352	12,719	83,248	15,772	-	-	54,149	69,921	62,669	(8,209)	54,460	-	54,460
111 City of Bucklin	111,436	14,360	2,755	6,862	23,977	3,828	-	-	39,095	42,923	15,207	(6,520)	8,687	-	8,687
112 City of Buhler	454,262	58,536	11,229	8,082	77,847	15,601	-	-	26,634	42,235	61,991	(4,622)	57,369	-	57,369
113 City of Burlingame	429,951	55,403	10,628	3,913	69,944	14,766	-	-	25,920	40,686	58,673	(1,312)	57,361	-	57,361
114 City of Burlington	2,050,364	264,209	50,684	81,399	396,292	70,416	-	-	25,296	95,712	279,801	8,844	288,645	-	288,645
116 City of Burrton	258,147	33,265	6,381	17,453	57,099	8,866	-	-	34,973	43,839	35,228	(8,416)	26,812	-	26,812
117 City of Caney	1,008,797	129,993	24,937	45,230	200,160	34,646	-	-	153,342	187,988	137,665	(2,681)	134,984	-	134,984
118 City of Cawker City	151,401	19,509	3,743	-	23,252	5,200	-	-	26,589	31,789	20,661	(9,694)	10,967	-	10,967
119 City of Cedar Vale	68,746	8,859	1,699	2,697	13,255	2,361	-	-	67,931	70,292	9,381	(17,843)	(8,462)	-	(8,462)
120 City of Chanute	7,374,686	950,299	182,299	11,148	1,143,746	253,270	-	-	417,030	670,300	1,006,380	(83,135)	923,245	-	923,245
122 City of Cherryvale	872,609	112,444	21,570	37,097	171,111	29,968	-	-	28,213	58,181	119,080	112	119,192	-	119,192
123 City of Chetopa	579,929	74,729	14,336	47,321	136,386	19,917	-	-	55,537	75,454	79,139	2,030	81,169	-	81,169
124 City of Cimarron	854,771	110,145	21,130	52,837	184,112	29,356	-	-	-	29,356	116,646	22,701	139,347	-	139,347
125 City of Clay Center	1,508,055	194,327	37,278	29,598	261,203	51,791	-	-	56,694	108,485	205,796	(5,422)	200,374	-	200,374
126 City of Coffeyville	6,359,755	819,515	157,210	899,839	1,876,564	218,415	-	-	291,634	510,049	867,879	86,407	954,286	-	954,286
127 City of Colby	3,171,400	408,665	78,395	1,111	488,171	108,916	-	-	126,472	235,388	432,782	(42,180)	390,602	-	390,602
128 City of Colony	89,490	11,532	2,212	929	14,673	3,073	-	-	1,530	4,603	12,212	103	12,315	-	12,315
129 City of Council Grove	960,836	123,813	23,751	37,219	184,783	32,998	-	-	26,722	59,720	131,120	119	131,239	-	131,239
130 City of Dodge City	8,282,629	1,067,296	204,742	1,000,824	2,272,862	284,452	-	-	36,602	321,054	1,130,282	204,825	1,335,107	-	1,335,107
133 City of Edna	111,075	14,313	2,746	2,705	19,764	3,814	-	-	14,487	18,301	15,158	(3,400)	11,758	-	11,758
134 City of Effingham	67,583	8,709	1,671	212	10,592	2,321	-	-	38,720	41,041	9,223	(12,071)	(2,848)	-	(2,848)
135 City of El Dorado	4,074,754	525,071	100,726	3,149	628,946	139,940	-	-	146,208	286,148	556,058	(54,213)	501,845	-	501,845
137 City of Ellinwood	1,075,559	138,596	26,587	9,640	174,823	36,938	-	-	52,317	89,255	146,775	(21,051)	125,724	-	125,724

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from			Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	
138 City of Ellis	777,467	100,184	19,219	15,399	134,802	26,701	-	-	41,627	68,328	106,096	(3,376)	102,720	-	102,720
139 City of Ellsworth	1,011,122	130,293	24,994	18,028	173,315	34,725	-	-	190,488	225,213	137,982	(48,980)	89,002	-	89,002
140 City of Enterprise	229,606	29,587	5,676	19,338	54,601	7,885	-	-	15,516	23,401	31,333	(4,741)	26,592	-	26,592
141 City of Erie	364,172	46,927	9,002	14,491	70,420	12,507	-	-	113,449	125,956	49,696	(12,898)	36,798	-	36,798
142 City of Eudora	2,282,556	294,129	56,424	121,336	471,889	78,391	-	-	555	78,946	311,487	40,053	351,540	-	351,540
143 City of Florence	131,418	16,935	3,249	2,581	22,765	4,513	-	-	25,257	29,770	17,934	(18,133)	(199)	-	(199)
144 City of Fort Scott	2,606,503	335,873	64,431	238,582	638,886	89,516	-	-	174,218	263,734	355,694	(34,507)	321,187	-	321,187
145 City of Fredonia	1,160,840	149,585	28,695	72,741	251,021	39,867	-	-	130,276	170,143	158,413	(8,128)	150,285	-	150,285
146 City of Frontenac	752,414	96,956	18,599	21,378	136,933	25,840	-	-	249,696	275,536	102,678	(60,997)	41,681	-	41,681
147 City of Garden City	13,785,950	1,776,451	340,782	605,844	2,723,077	473,454	-	-	154,638	628,092	1,881,288	255,465	2,136,753	-	2,136,753
148 City of Garnett	2,082,172	268,308	51,470	-	319,778	71,509	-	-	114,448	185,957	284,142	(71,968)	212,174	-	212,174
149 City of Gas	121,798	15,695	3,011	-	18,706	4,183	-	-	20,091	24,274	16,621	(7,553)	9,068	-	9,068
150 City of Geneseo	36,357	4,685	899	45	5,629	1,249	-	-	5,879	7,128	4,961	(5,862)	(901)	-	(901)
151 City of Girard	911,912	117,509	22,542	47,029	187,080	31,318	-	-	29,010	60,328	124,443	5,828	130,271	-	130,271
152 City of Glasco	169,820	21,883	4,198	5,729	31,810	5,832	-	-	5,877	11,709	23,174	26	23,200	-	23,200
153 City of Goodland	2,098,346	270,392	51,870	-	322,262	72,064	-	-	91,439	163,503	286,349	(51,784)	234,565	-	234,565
155 City of Greensburg	616,867	79,489	15,249	6,241	100,979	21,185	-	-	42,918	64,103	84,180	(10,524)	73,656	-	73,656
156 City of Grenola	33,992	4,380	840	4,684	9,904	1,168	-	-	8,438	9,606	4,639	247	4,886	-	4,886
158 City of Hanover	110,334	14,218	2,727	21,600	38,545	3,789	-	-	15,869	19,658	15,057	266	15,323	-	15,323
159 City of Harper	553,733	71,354	13,688	710	85,752	19,017	-	-	17,871	36,888	75,565	(2,250)	73,315	-	73,315
160 City of Hays	6,224,529	802,090	153,867	175,682	1,131,639	213,771	-	-	436,783	650,554	849,425	(23,811)	825,614	-	825,614
162 City of Hesston	2,153,182	277,458	53,226	106,120	436,804	73,947	-	-	22,846	96,793	293,832	34,539	328,371	-	328,371
163 City of Hillsboro	1,523,308	196,293	37,655	25,671	259,619	52,315	-	-	26,786	79,101	207,877	(2,385)	205,492	-	205,492
164 City of Hoisington	1,376,356	177,357	34,023	13,209	224,589	47,269	-	-	53,058	100,327	187,823	(13,136)	174,687	-	174,687
165 City of Holton	2,261,391	291,402	55,900	41,857	389,159	77,663	-	-	93,553	171,216	308,599	(13,038)	295,561	-	295,561
166 City of Holyrood	137,131	17,671	3,390	2,414	23,475	4,709	-	-	16,430	21,139	18,713	(6,740)	11,973	-	11,973
167 City of Horton	876,557	112,953	21,668	54,103	188,724	30,104	-	-	24,516	54,620	119,619	8,868	128,487	-	128,487
168 City of Hugoton	1,561,248	201,182	38,593	1,617	241,392	53,619	-	-	129,321	182,940	213,054	(46,024)	167,030	-	167,030
169 City of Humboldt	941,455	121,315	23,272	51,174	195,761	32,332	-	-	63,596	95,928	128,475	(13,212)	115,263	-	115,263
170 City of Hutchinson	10,851,492	1,398,318	268,243	657,967	2,324,528	372,675	-	-	202,840	575,515	1,480,840	53,745	1,534,585	-	1,534,585
172 City of Iola	6,285,237	809,913	155,368	109,544	1,074,825	215,855	-	-	327,915	543,770	857,710	10,072	867,782	-	867,782
173 City of Jamestown	60,448	7,789	1,494	-	9,283	2,076	-	-	16,249	18,325	8,249	(5,949)	2,300	-	2,300
174 City of Jetmore	340,261	43,846	8,411	234	52,491	11,686	-	-	36,094	47,780	46,433	(15,786)	30,647	-	30,647
176 City of Johnson City	456,427	58,815	11,283	7,056	77,154	15,675	-	-	41,015	56,690	62,286	(8,144)	54,142	-	54,142
177 City of Junction City	4,191,782	540,151	103,619	20,520	664,290	143,959	-	-	28,945	172,904	572,028	8,678	580,706	-	580,706
179 City of Kingman	2,211,927	285,028	54,678	100,146	439,852	75,965	-	-	72,578	148,543	301,849	35,871	337,720	-	337,720
180 City of Kinsley	481,520	62,048	11,903	18,937	92,888	16,537	-	-	10,300	26,837	65,710	2,639	68,349	-	68,349
182 City of La Crosse	462,059	59,541	11,422	-	70,963	15,868	-	-	44,381	60,249	63,055	(14,666)	48,389	-	48,389
184 City of Lakin	762,556	98,263	18,850	26,432	143,545	26,189	-	-	22,135	48,324	104,062	1,395	105,457	-	105,457
185 City of Larned	1,948,268	251,053	48,160	1,922	301,135	66,910	-	-	239,207	306,117	265,869	(129,423)	136,446	-	136,446
186 City of Lawrence	36,324,084	4,680,705	897,913	1,082,221	6,660,839	1,247,486	-	-	-	1,247,486	4,956,936	587,190	5,544,126	-	5,544,126
187 City of Leavenworth	6,428,461	828,369	158,908	63,187	1,050,464	220,774	-	-	168,194	388,968	877,255	(71,728)	805,527	-	805,527
188 City of Liberal	7,541,760	971,828	186,428	232,186	1,390,442	259,009	-	-	254,661	513,670	1,029,180	17,154	1,046,334	-	1,046,334
189 City of Lindsborg	2,048,480	263,966	50,637	20,142	334,745	70,351	-	-	58,419	128,770	279,544	7,145	286,689	-	286,689
190 City of Lucas	154,728	19,938	3,825	11,712	35,475	5,314	-	-	6,036	11,350	21,115	3,543	24,658	-	24,658
191 City of Lyons	1,325,669	170,825	32,770	54,074	257,669	45,528	-	-	25,941	71,469	180,906	7,996	188,902	-	188,902
192 City of Madison	183,148	23,600	4,527	6,001	34,128	6,290	-	-	4,636	10,926	24,993	(1,104)	23,889	-	23,889
193 City of Marion	881,007	113,526	21,778	82,182	217,486	30,257	-	-	31,404	61,661	120,226	1,509	121,735	-	121,735
194 City of Marysville	1,501,161	193,439	37,108	5,084	235,631	51,554	-	-	90,360	141,914	204,855	(17,381)	187,474	-	187,474

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
195 City of Mayetta	85,441	11,010	2,112	15,742	28,864	2,935	-	-	18,450	21,385	11,660	5,385	17,045	-	17,045
196 City of McCune	54,475	7,020	1,347	2,101	10,468	1,871	-	-	11,124	12,995	7,434	(2,571)	4,863	-	4,863
197 City of Meade	633,081	81,579	15,649	8,582	105,810	21,742	-	-	46,475	68,217	86,393	(40,092)	46,301	-	46,301
198 City of Miltonvale	79,208	10,207	1,958	11,279	23,444	2,720	-	-	41,734	44,454	10,809	(6,189)	4,620	-	4,620
199 City of Minneapolis	1,055,536	136,016	26,092	41,660	203,768	36,251	-	-	88,456	124,707	144,043	(13,002)	131,041	-	131,041
200 City of Minneola	128,552	16,565	3,178	5,520	25,263	4,415	-	-	377	4,792	17,543	2,050	19,593	-	19,593
201 City of Montezuma	404,016	52,061	9,987	11,199	73,247	13,875	-	-	20,749	34,624	55,134	(7,484)	47,650	-	47,650
202 City of Moran	254,660	32,815	6,295	13,630	52,740	8,746	-	-	9,132	17,878	34,752	2,997	37,749	-	37,749
203 City of Morrill	71,532	9,218	1,768	3,892	14,878	2,456	-	-	1,050	3,506	9,761	343	10,104	-	10,104
205 City of Mulvane	4,395,674	566,425	108,659	1,060	676,144	150,961	-	-	148,645	299,606	599,852	(50,822)	549,030	-	549,030
206 City of Natoma	69,467	8,952	1,717	13,623	24,292	2,386	-	-	1,232	3,618	9,480	2,316	11,796	-	11,796
207 City of Neodesha	2,536,514	326,854	62,701	82,341	471,896	87,112	-	-	57,799	144,911	346,143	28,394	374,537	-	374,537
208 City of Newton	6,855,105	883,346	169,455	144,613	1,197,414	235,427	-	-	174,269	409,696	935,476	33,471	968,947	-	968,947
209 City of Norton	1,380,385	177,876	34,122	17,095	229,093	47,406	-	-	182,521	229,927	188,373	(48,352)	140,021	-	140,021
210 City of Oberlin	996,231	128,374	24,626	63,127	216,127	34,214	-	-	52,268	86,482	135,950	9,002	144,952	-	144,952
211 City of Olathe	46,358,405	5,973,723	1,145,956	1,496,582	8,616,261	1,592,097	-	-	201,015	1,793,112	6,326,261	664,845	6,991,106	-	6,991,106
212 City of Osage City	1,365,974	176,019	33,766	17,636	227,421	46,912	-	-	71,167	118,079	186,407	(31,376)	155,031	-	155,031
213 City of Osawatimie	1,656,871	213,504	40,957	10,245	264,706	56,902	-	-	493,429	550,331	226,103	(152,428)	73,675	-	73,675
214 City of Oswego	432,597	55,744	10,694	5,343	71,781	14,857	-	-	21,656	36,513	59,034	(9,637)	49,397	-	49,397
215 City of Ottawa	6,297,704	811,519	155,676	155,213	1,122,408	216,284	-	-	54,843	271,127	859,411	20,085	879,496	-	879,496
216 City of Oxford	352,387	45,408	8,711	15,154	69,273	12,102	-	-	32,829	44,931	48,088	(1,504)	46,584	-	46,584
217 City of Paola	1,387,881	178,842	34,308	-	213,150	47,665	-	-	232,352	280,017	189,396	(86,481)	102,915	-	102,915
218 City of Parsons	3,484,162	448,968	86,127	85,315	620,410	119,657	-	-	35,777	155,434	475,463	38,015	513,478	-	513,478
219 City of Peabody	208,321	26,844	5,150	68,277	100,271	7,154	-	-	138,134	145,288	28,428	(20,637)	7,791	-	7,791
220 City of Phillipsburg	907,443	116,933	22,432	8,695	148,060	31,165	-	-	54,679	85,844	123,833	(9,603)	114,230	-	114,230
221 City of Pittsburg	7,063,206	910,162	174,599	251,669	1,336,430	242,574	-	-	85,465	328,039	963,875	13,005	976,880	-	976,880
222 City of Pratt	4,537,875	584,749	112,174	-	696,923	155,845	-	-	236,496	392,341	619,257	(126,833)	492,424	-	492,424
224 City of Riley	197,559	25,457	4,884	3,622	33,963	6,785	-	-	6,569	13,354	26,960	2,239	29,199	-	29,199
225 City of Russell	3,910,345	503,885	96,662	8,656	609,203	134,294	-	-	110,941	245,235	533,622	1,863	535,485	-	535,485
226 City of Sabetha	1,713,731	220,831	42,363	65,672	328,866	58,855	-	-	118,717	177,572	233,863	(35,027)	198,836	-	198,836
228 City of Sedan	323,946	41,744	8,008	22,050	71,802	11,126	-	-	36,287	47,413	44,207	(1,425)	42,782	-	42,782
229 City of Seneca	890,727	114,779	22,018	22,774	159,571	30,590	-	-	26,199	56,789	121,552	2,234	123,786	-	123,786
230 City of Sharon Springs	223,333	28,779	5,521	383	34,683	7,670	-	-	29,815	37,485	30,477	(10,008)	20,469	-	20,469
231 City of Solomon	262,997	33,890	6,501	4,565	44,956	9,032	-	-	14,680	23,712	35,890	(1,943)	33,947	-	33,947
232 City of Stafford	555,577	71,591	13,734	33,569	118,894	19,080	-	-	23,039	42,119	75,816	(1,654)	74,162	-	74,162
233 City of St John	516,294	66,529	12,763	19,614	98,906	17,731	-	-	124,700	142,431	70,456	(14,421)	56,035	-	56,035
234 City of St Marys	1,060,487	136,654	26,215	23,864	186,733	36,421	-	-	24,434	60,855	144,718	5,732	150,450	-	150,450
235 City of Topeka	29,739,593	3,832,231	735,148	375,697	4,943,076	1,021,354	-	-	699,669	1,721,023	4,058,389	(645,065)	3,413,324	-	3,413,324
237 City of Ulysses	1,761,192	226,946	43,536	2,431	272,913	60,485	-	-	267,804	328,289	240,340	(78,436)	161,904	-	161,904
239 City of Wakeeney	642,261	82,761	15,876	21,779	120,416	22,057	-	-	66,856	88,913	87,646	(19,370)	68,276	-	68,276
240 City of Wakefield	119,894	15,449	2,964	18,733	37,146	4,117	-	-	2,522	6,639	16,361	5,205	21,566	-	21,566
242 City of Wamego	1,624,442	209,325	40,155	10,903	260,383	55,789	-	-	204,341	260,130	221,678	(88,649)	133,029	-	133,029
243 City of Washington	461,999	59,533	11,420	15,965	86,918	15,867	-	-	21,721	37,588	63,046	1,795	64,841	-	64,841
244 City of Waterville	251,252	32,376	6,211	27,448	66,035	8,629	-	-	91,985	100,614	34,287	(3,479)	30,808	-	30,808
245 City of Waverly	122,139	15,739	3,019	40	18,798	4,194	-	-	3,848	8,042	16,668	(1,463)	15,205	-	15,205
246 City of Wellington	4,147,468	534,441	102,523	125,781	762,745	142,438	-	-	240,449	382,887	565,981	(26,529)	539,452	-	539,452
247 City of Wilson	180,342	23,239	4,458	19,277	46,974	6,194	-	-	12,642	18,836	24,610	30	24,640	-	24,640
248 City of Winfield	6,546,030	843,518	161,815	1,195	1,006,528	224,812	-	-	451,287	676,099	893,299	(181,117)	712,182	-	712,182
249 City of Yates Center	477,311	61,506	11,799	16,747	90,052	16,392	-	-	11,549	27,941	65,136	645	65,781	-	65,781

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
252 Mission Twp Brown County	46,799	6,031	1,157	2,383	9,571	1,607	-	-	533	2,140	6,386	(16)	6,370	-	6,370
259 William Newton Memorial Hospital	16,469,015	2,122,190	407,106	22,197	2,551,493	565,600	-	-	1,190,343	1,755,943	2,247,431	(336,602)	1,910,829	-	1,910,829
260 Anthony Public Library	18,700	2,410	462	3,752	6,624	642	-	-	5,638	6,280	2,552	(1,099)	1,453	-	1,453
261 Arkansas City Public Library	192,909	24,858	4,769	13,851	43,478	6,625	-	-	5,011	11,636	26,325	1,967	28,292	-	28,292
262 Cherryvale Public Library	40,085	5,165	991	7,951	14,107	1,377	-	-	7,556	8,933	5,470	(736)	4,734	-	4,734
263 Clay Center Carnegie Library	88,628	11,421	2,191	1,531	15,143	3,043	-	-	4,020	7,063	12,095	(600)	11,495	-	11,495
264 Dodge City Public Library	531,486	68,487	13,138	2,918	84,543	18,253	-	-	56,741	74,994	72,529	(23,644)	48,885	-	48,885
266 Emporia Public Library	533,390	68,732	13,185	34,799	116,716	18,318	-	-	3	18,321	72,789	14,636	87,425	-	87,425
268 Harper Public Library	25,795	3,324	638	5,860	9,822	886	-	-	5,636	6,522	3,520	575	4,095	-	4,095
269 Hutchinson Public Library	1,195,633	154,069	29,555	-	183,624	41,062	-	-	25,610	66,672	163,161	(17,385)	145,776	-	145,776
270 Independence Public Library	287,569	37,056	7,109	-	44,165	9,876	-	-	18,363	28,239	39,243	(9,851)	29,392	-	29,392
271 Lawrence Public Library	3,139,933	404,610	77,618	148,901	631,129	107,836	-	-	13,220	121,056	428,488	44,849	473,337	-	473,337
274 Minneapolis Public Library	37,079	4,778	917	1,224	6,919	1,274	-	-	2,958	4,232	5,060	276	5,336	-	5,336
275 Newton Public Library	328,436	42,322	8,119	10,365	60,806	11,279	-	-	19,411	30,690	44,820	(7,432)	37,388	-	37,388
276 Norton Public Library	83,958	10,819	2,075	24	12,918	2,884	-	-	4,820	7,704	11,457	(1,934)	9,523	-	9,523
277 Parsons Public Library	196,857	25,367	4,866	45	30,278	6,760	-	-	14,573	21,333	26,864	(7,084)	19,780	-	19,780
280 Topeka/Shawnee County Public Library	7,071,724	911,259	174,809	-	1,086,068	242,865	-	-	478,328	721,193	965,037	(268,702)	696,335	-	696,335
281 Wichita County Library	26,296	3,388	650	81	4,119	903	-	-	1,573	2,476	3,588	(255)	3,333	-	3,333
282 Winfield Public Library	209,183	26,955	5,171	1,571	33,697	7,184	-	-	9,826	17,010	28,546	(4,835)	23,711	-	23,711
289 Highland Cemetery Dist 9	33,170	4,274	820	13	5,107	1,139	-	-	2,694	3,833	4,527	(741)	3,786	-	3,786
295 Leavenworth Waterworks Board	1,989,555	256,373	49,181	72,406	377,960	68,328	-	-	79,404	147,732	271,503	(31,502)	240,001	62,519	302,520
297 Clark County	1,220,526	157,276	30,171	21,373	208,820	41,917	-	-	11,107	53,024	166,558	5,941	172,499	-	172,499
298 Grant Co	3,086,440	397,717	76,295	8,556	482,568	105,998	-	-	201,867	307,865	421,188	(74,065)	347,123	-	347,123
299 Decatur County	1,800,415	232,001	44,505	31,636	308,142	61,832	-	-	67,370	129,202	245,692	9,313	255,005	-	255,005
300 Morton County	1,868,519	240,777	46,189	30,807	317,773	64,171	-	-	163,175	227,346	254,986	(43,315)	211,671	-	211,671
301 Pottawatomie County	7,267,859	936,533	179,658	277,338	1,393,529	249,602	-	-	177,307	426,909	991,802	61,027	1,052,829	-	1,052,829
302 Stafford County	2,146,167	276,554	53,052	29,816	359,422	73,707	-	-	53,316	127,023	292,875	(14,133)	278,742	-	278,742
303 Trego County	1,686,574	217,331	41,691	-	259,022	57,923	-	-	199,901	257,824	230,157	(84,025)	146,132	-	146,132
304 City of Augusta	4,062,728	523,521	100,429	56,080	680,030	139,527	-	-	135,443	274,970	554,417	44,875	599,292	-	599,292
307 City of Bonner Springs	2,539,180	327,198	62,767	7,253	397,218	87,203	-	-	315,902	403,105	346,507	(92,639)	253,868	-	253,868
308 City of Centralia	187,016	24,099	4,623	16,761	45,483	6,423	-	-	-	6,423	25,521	13,630	39,151	-	39,151
309 City of Clifton	93,077	11,994	2,301	14,832	29,127	3,197	-	-	8,179	11,376	12,702	(1,165)	11,537	-	11,537
310 City of Douglass	394,957	50,894	9,763	35,411	96,068	13,564	-	-	20,202	33,766	53,897	7,877	61,774	-	61,774
311 City of Elkhart	615,163	79,270	15,207	37,459	131,936	21,127	-	-	18,638	39,765	83,948	4,839	88,787	-	88,787
314 City of Herington	1,089,789	140,430	26,939	29,870	197,239	37,427	-	-	16,399	53,826	148,717	21,202	169,919	-	169,919
315 City of Hiawatha	1,473,522	189,877	36,425	57,926	284,228	50,606	-	-	30,783	81,389	201,083	20,824	221,907	-	221,907
316 City of Independence	4,100,528	528,392	101,363	2,645	632,400	140,826	-	-	737,847	878,673	559,575	(211,807)	347,768	-	347,768
317 City of La Cygne	447,588	57,676	11,064	25,946	94,686	15,371	-	-	29,849	45,220	61,080	6,612	67,692	-	67,692
318 City of Manhattan	18,367,878	2,366,877	454,045	1,017,549	3,838,471	630,812	-	-	1,287,063	1,917,875	2,506,557	44,599	2,551,156	-	2,551,156
319 City of McPherson	9,577,032	1,234,092	236,739	8,885	1,479,716	328,907	-	-	133,512	462,419	1,306,922	(115,303)	1,191,619	-	1,191,619
320 City of Mount Hope	238,485	30,731	5,895	7,262	43,888	8,190	-	-	7,206	15,396	32,545	(2,007)	30,538	-	30,538
321 City of St Francis	404,858	52,170	10,008	15,228	77,406	13,905	-	-	31,537	45,442	55,249	(20,757)	34,492	-	34,492
322 City of Salina	16,674,670	2,148,691	412,189	1,141,842	3,702,722	572,662	-	-	32,470	605,132	2,275,495	218,803	2,494,298	-	2,494,298
323 City of Sedgwick	428,508	55,217	10,592	13,385	79,194	14,716	-	-	13,084	27,800	58,476	413	58,889	-	58,889
324 City of Stockton	2,088,946	269,181	51,638	7,595	328,414	71,741	-	-	85,687	157,428	285,066	(43,137)	241,929	-	241,929
338 Newman Regional Health Center	31,827,877	4,101,326	786,769	505,673	5,393,768	1,093,072	-	-	105,834	1,198,906	4,343,365	280,386	4,623,751	-	4,623,751
341 Pioneer Memorial Library	213,332	27,490	5,273	8,393	41,156	7,326	-	-	1,798	9,124	29,112	259	29,371	-	29,371
342 Council Grove Public Library	45,797	5,901	1,132	78	7,111	1,573	-	-	4,176	5,749	6,250	(1,666)	4,584	-	4,584
343 Bradford Memorial Library	261,274	33,668	6,459	4,624	44,751	8,973	-	-	11,555	20,528	35,654	(4,882)	30,772	-	30,772

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
345 Fort Scott Public Library	133,583	17,213	3,302	1,648	22,163	4,587	-	-	13,219	17,806	18,229	(4,819)	13,410	-	13,410
348 Girard Public Library	115,845	14,928	2,864	1,017	18,809	3,979	-	-	11,022	15,001	15,809	(3,195)	12,614	-	12,614
349 Hillsboro Public Library	43,592	5,617	1,078	72	6,767	1,498	-	-	2,379	3,877	5,949	(695)	5,254	-	5,254
350 Jordaen Memorial Library	78,827	10,158	1,949	4,337	16,444	2,707	-	-	11,018	13,725	10,757	(2,540)	8,217	-	8,217
351 Meade Public Library	53,714	6,922	1,328	2,059	10,309	1,845	-	-	747	2,592	7,330	165	7,495	-	7,495
352 Ottawa Library	516,134	66,509	12,759	6,537	85,805	17,725	-	-	8,788	26,513	70,434	4,145	74,579	-	74,579
353 Salina Public Library	1,305,145	168,180	32,263	9,586	210,029	44,823	-	-	27,367	72,190	178,106	(18,807)	159,299	-	159,299
354 Stockton Public Library	31,827	4,101	787	-	4,888	1,093	-	-	1,101	2,194	4,343	(447)	3,896	-	3,896
355 Wellington Public Library	114,483	14,752	2,830	2,856	20,438	3,932	-	-	10,582	14,514	15,623	(445)	15,178	-	15,178
361 Garden City Recreation Commission (Inactive)	-	-	-	-	-	-	-	-	63,177	63,177	-	(96,921)	(96,921)	-	(96,921)
362 Lawrence/Douglas County Health Dept	1,829,777	235,784	45,231	140,066	421,081	62,840	-	-	314,888	377,728	249,699	(56,119)	193,580	-	193,580
366 City of Concordia	1,515,591	195,298	37,465	26,812	259,575	52,051	-	-	42,920	94,971	206,824	(4,221)	202,603	-	202,603
367 City of Eureka	852,045	109,794	21,062	46,187	177,043	29,262	-	-	9,589	38,851	116,274	26,683	142,957	-	142,957
368 City of Howard	238,165	30,690	5,887	36,438	73,015	8,179	-	-	5,730	13,909	32,501	(558)	31,943	-	31,943
370 City of Lenora	46,879	6,041	1,159	8,068	15,268	1,610	-	-	3,025	4,635	6,397	(791)	5,606	-	5,606
371 City of Pomona	127,891	16,480	3,161	567	20,208	4,392	-	-	14,279	18,671	17,453	(8,212)	9,241	-	9,241
373 City of Syracuse	364,853	47,015	9,019	1,190	57,224	12,530	-	-	11,937	24,467	49,789	(12,110)	37,679	-	37,679
374 City of Turon	105,604	13,608	2,610	6,607	22,825	3,627	-	-	26,883	30,510	14,411	(2,748)	11,663	-	11,663
375 Eudora Twp Douglas County	85,782	11,054	2,120	23,088	36,262	2,946	-	-	82	3,028	11,706	6,036	17,742	-	17,742
378 Norton County Hospital	5,896,193	759,781	145,751	295,696	1,201,228	202,494	-	-	641,146	843,640	804,619	5,384	810,003	-	810,003
380 Haskell County	1,666,551	214,751	41,196	-	255,947	57,234	-	-	424,840	482,074	227,425	(206,097)	21,328	-	21,328
381 Hodgeman County	1,155,308	148,872	28,559	163	177,594	39,677	-	-	209,738	249,415	157,658	(68,541)	89,117	-	89,117
384 City of Arlington	71,712	9,241	1,773	4,005	15,019	2,463	-	-	2,101	4,564	9,786	295	10,081	-	10,081
385 City of Baldwin City	1,988,052	256,180	49,144	77,852	383,176	68,276	-	-	370	68,646	271,298	20,040	291,338	-	291,338
387 City of Beloit	2,923,995	376,785	72,280	162,767	611,832	100,419	-	-	91,916	192,335	399,021	(5,893)	393,128	-	393,128
388 City of Bennington	105,564	13,603	2,609	12,708	28,920	3,625	-	-	4,652	8,277	14,406	1,785	16,191	-	16,191
389 City of Bird City	106,265	13,693	2,627	3,838	20,158	3,649	-	-	4,867	8,516	14,501	(971)	13,530	-	13,530
391 City of Canton	155,630	20,054	3,847	1,277	25,178	5,345	-	-	5,088	10,433	21,238	(346)	20,892	-	20,892
392 City of Chapman	486,491	62,689	12,026	38,359	113,074	16,707	-	-	99,031	115,738	66,389	(34,406)	31,983	-	31,983
393 City of Emporia	8,221,901	1,059,470	203,241	451,790	1,714,501	282,367	-	-	-	282,367	1,121,995	223,232	1,345,227	-	1,345,227
394 City of Frankfort	230,789	29,739	5,705	20,832	56,276	7,926	-	-	3,262	11,188	31,494	6,338	37,832	-	37,832
395 City of Gardner	7,798,704	1,004,937	192,780	319,546	1,517,263	267,832	-	-	91,483	359,315	1,064,244	25,688	1,089,932	-	1,089,932
397 City of Mankato	390,026	50,259	9,641	28,543	88,443	13,394	-	-	14,426	27,820	53,225	12,187	65,412	-	65,412
398 City of Marquette	218,323	28,133	5,397	22,096	55,626	7,498	-	-	19,520	27,018	29,793	10,938	40,731	-	40,731
399 City of Moline	69,387	8,941	1,715	-	10,656	2,383	-	-	4,299	6,682	9,469	(2,187)	7,282	-	7,282
400 City of Mound City	312,021	40,207	7,713	27,038	74,958	10,716	-	-	-	10,716	42,580	12,796	55,376	-	55,376
401 City of Ness City	431,735	55,633	10,672	32,196	98,501	14,827	-	-	198	15,025	58,916	9,778	68,694	-	68,694
403 City of Osborne	682,185	87,906	16,863	31,111	135,880	23,429	-	-	96,333	119,762	93,094	(13,279)	79,815	-	79,815
404 City of Rossville	247,745	31,924	6,124	11,664	49,712	8,509	-	-	2,129	10,638	33,808	6,461	40,269	-	40,269
405 City of Scandia	94,400	12,164	2,334	2,826	17,324	3,242	-	-	2,069	5,311	12,882	(318)	12,564	-	12,564
406 City of Spring Hill	2,381,125	306,831	58,860	186,553	552,244	81,775	-	-	1,130	82,905	324,938	55,184	380,122	-	380,122
407 City of Sterling	1,044,192	134,554	25,812	1,600	161,966	35,861	-	-	149,918	185,779	142,495	(34,507)	107,988	-	107,988
409 City of Valley Falls	337,455	43,484	8,342	14,287	66,113	11,589	-	-	13,442	25,031	46,051	(563)	45,488	-	45,488
411 El Dorado Twp Butler County	104,261	13,435	2,577	7,557	23,569	3,580	-	-	4,271	7,851	14,228	(1,101)	13,127	-	13,127
417 Palmyra Twp Douglas Co	170,481	21,968	4,214	4,541	30,723	5,855	-	-	1,385	7,240	23,265	2,828	26,093	-	26,093
419 Sumner Regional Medical Center	-	-	-	-	-	-	-	-	-	-	-	(42,963)	(42,963)	-	(42,963)
420 Wilson Medical Center	6,941,788	894,516	171,598	118,839	1,184,953	238,403	-	-	954,146	1,192,549	947,305	(147,731)	799,574	-	799,574
421 Port Library	90,452	11,656	2,236	1,718	15,610	3,107	-	-	331	3,438	12,343	397	12,740	-	12,740
422 Goodland Public Library	109,392	14,096	2,704	3,613	20,413	3,757	-	-	3,634	7,391	14,928	(316)	14,612	-	14,612

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the Year Ended June 30, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
425 Leavenworth Public Library	642,501	82,792	15,882	28,093	126,767	22,066	-	-	8,159	30,225	87,678	(3,400)	84,278	-	84,278
427 Wm A Rankin Memorial Library	32,930	4,243	814	2,023	7,080	1,131	-	-	25,290	26,421	4,494	(7,524)	(3,030)	-	(3,030)
428 Pratt Public Library	160,199	20,643	3,960	5,152	29,755	5,502	-	-	5,512	11,014	21,861	(448)	21,413	-	21,413
429 Russell Public Library	60,689	7,820	1,500	3,758	13,078	2,085	-	-	5,458	7,543	8,282	547	8,829	-	8,829
430 Seneca Free Library	66,300	8,543	1,639	3,859	14,041	2,277	-	-	-	2,277	9,048	1,826	10,874	-	10,874
431 City Cowley Co Joint Board of Health	676,072	87,118	16,712	11,334	115,164	23,219	-	-	76,159	99,378	92,260	(11,634)	80,626	-	80,626
434 City of Mulberry	140,718	18,133	3,478	3,781	25,392	4,833	-	-	25,412	30,245	19,203	(4,681)	14,522	-	14,522
435 City of Atwood	390,708	50,346	9,658	3,126	63,130	13,419	-	-	10,926	24,345	53,318	(221)	53,097	-	53,097
436 City of Lincoln Center	506,533	65,272	12,521	18,976	96,769	17,396	-	-	21,249	38,645	69,124	(1,695)	67,429	-	67,429
438 Manhattan Public Library	1,626,787	209,627	40,213	-	249,840	55,869	-	-	283,829	339,698	221,998	(106,192)	115,806	-	115,806
440 City of Little River	105,604	13,608	2,610	9,729	25,947	3,627	-	-	33,270	36,897	14,411	(8,701)	5,710	-	5,710
442 City of Belleville	923,216	118,965	22,821	42,644	184,430	31,706	-	-	54,410	86,116	125,986	(17,492)	108,494	-	108,494
443 City of Lyndon	293,061	37,764	7,244	20,777	65,785	10,065	-	-	5,515	15,580	39,992	(1,639)	38,353	-	38,353
445 City of Smith Center	705,755	90,943	17,446	36,689	145,078	24,238	-	-	25,264	49,502	96,310	4,792	101,102	-	101,102
451 Belleville Public Library	69,507	8,957	1,718	1,411	12,086	2,388	-	-	15,339	17,727	9,485	(6,291)	3,194	-	3,194
452 Chanute Public Library	157,153	20,251	3,885	1,167	25,303	5,398	-	-	19,044	24,442	21,446	(11,350)	10,096	-	10,096
454 Olathe Public Library (Inactive)	-	-	-	-	-	-	-	-	224,458	224,458	-	(349,136)	(349,136)	-	(349,136)
458 City of Leoti	335,230	43,198	8,287	14,985	66,470	11,513	-	-	34,156	45,669	45,747	(683)	45,064	-	45,064
459 City of Shawnee	11,919,455	1,535,936	294,643	251,670	2,082,249	409,352	-	-	621,898	1,031,250	1,626,579	(66,137)	1,560,442	-	1,560,442
461 City of Luray	120,515	15,530	2,979	2,217	20,726	4,139	-	-	7,272	11,411	16,446	(417)	16,029	-	16,029
463 City of Strong City	210,666	27,146	5,208	11,585	43,939	7,235	-	-	1,098	8,333	28,748	4,668	33,416	-	33,416
467 Coffeyville Public Library	174,530	22,490	4,314	7,423	34,227	5,994	-	-	10,175	16,169	23,817	(3,050)	20,767	-	20,767
468 Great Bend Public Library	339,760	43,781	8,399	34,240	86,420	11,668	-	-	7,208	18,876	46,365	9,536	55,901	-	55,901
473 City of Galva	268,369	34,582	6,634	13,248	54,464	9,217	-	-	13,586	22,803	36,623	923	37,546	-	37,546
474 City of Oakley	1,366,956	176,145	33,790	65,722	275,657	46,946	-	-	30,267	77,213	186,541	20,275	206,816	-	206,816
475 City of Udall	328,095	42,278	8,110	6,598	56,986	11,268	-	-	15,096	26,364	44,773	(516)	44,257	-	44,257
478 McPherson Public Library	386,419	49,794	9,552	3,348	62,694	13,271	-	-	48,910	62,181	52,732	(17,121)	35,611	-	35,611
479 City of Scranton	173,267	22,327	4,283	9,861	36,471	5,950	-	-	33,745	39,695	23,645	(3,651)	19,994	-	19,994
480 City of Lenexa	18,901,489	2,435,637	467,235	423,611	3,326,483	649,138	-	-	51,205	700,343	2,579,376	86,284	2,665,660	-	2,665,660
483 Soldier Twp Shawnee County	581,652	74,951	14,378	9,897	99,226	19,976	-	-	26,642	46,618	79,375	(3,224)	76,151	-	76,151
485 Kingman Carnegie Library	63,134	8,135	1,561	1,328	11,024	2,168	-	-	5,678	7,846	8,615	(2,096)	6,519	-	6,519
486 Lyons Public Library	43,452	5,599	1,074	34	6,707	1,492	-	-	2,150	3,642	5,930	(673)	5,257	-	5,257
488 Paola Free Library	138,674	17,869	3,428	3,467	24,764	4,762	-	-	2,891	7,653	18,924	3,835	22,759	-	22,759
552 Hutchinson Recreation Commission	892,391	114,993	22,059	16,118	153,170	30,648	-	-	49,087	79,735	121,779	(13,596)	108,183	-	108,183
563 City of Haven	332,905	42,898	8,229	3,046	54,173	11,433	-	-	24,605	36,038	45,430	(15,568)	29,862	-	29,862
565 Coffey County Extension Council	32,810	4,228	811	5,741	10,780	1,127	-	-	6,905	8,032	4,477	(1,307)	3,170	-	3,170
568 Morrill Free Public Library	96,945	12,492	2,396	1,884	16,772	3,330	-	-	16,998	20,328	13,230	(6,686)	6,544	-	6,544
569 City of Macksville	140,959	18,164	3,484	6,049	27,697	4,841	-	-	1,511	6,352	19,236	2,784	22,020	-	22,020
573 City of Columbus	1,148,473	147,992	28,390	7,766	184,148	39,442	-	-	77,570	117,012	156,725	(11,177)	145,548	-	145,548
574 City of Halstead	1,367,016	176,153	33,792	31,331	241,276	46,947	-	-	47,468	94,415	186,549	(4,808)	181,741	-	181,741
578 City of Perry	197,519	25,452	4,883	23,159	53,494	6,784	-	-	1,577	8,361	26,954	6,035	32,989	-	32,989
579 City of Scott City	1,034,552	133,312	25,574	29,133	188,019	35,530	-	-	111,089	146,619	141,179	(57,421)	83,758	-	83,758
587 Monument Twp Logan County	31,306	4,034	774	17,329	22,137	1,075	-	-	8,781	9,856	4,272	1,184	5,456	-	5,456
605 City of Cheney	869,643	112,062	21,497	45,720	179,279	29,867	-	-	43,576	73,443	118,675	(4,646)	114,029	-	114,029
606 City of Cottonwood Falls	206,618	26,625	5,107	3,054	34,786	7,096	-	-	14,112	21,208	28,196	104	28,300	-	28,300
607 City of Oskaloosa	144,526	18,624	3,573	-	22,197	4,964	-	-	6,554	11,518	19,723	(3,233)	16,490	-	16,490
610 K State Research & Extension Dickinson Co (Inactive)	-	-	-	-	-	-	-	-	4,648	4,648	-	(5,916)	(5,916)	-	(5,916)
611 Finney County Extension Council (Inactive)	-	-	-	-	-	-	-	-	3,417	3,417	-	(5,183)	(5,183)	-	(5,183)
628 Kaw Valley Drainage Dist	332,424	42,836	8,217	15,325	66,378	11,417	-	-	10,157	21,574	45,364	(1,572)	43,792	-	43,792

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
632 City of Altamont	518,378	66,798	12,814	25,194	104,806	17,803	-	-	77,184	94,987	70,740	(10,675)	60,065	-	60,065
633 City of Bushton	47,741	6,152	1,180	1,604	8,936	1,640	-	-	7,172	8,812	6,515	(1,575)	4,940	-	4,940
635 Irving Twp Brown County	12,386	1,596	306	2,430	4,332	425	-	-	16,958	17,383	1,690	(4,925)	(3,235)	-	(3,235)
641 City of Moundridge	811,319	104,546	20,055	-	124,601	27,863	-	-	59,396	87,259	110,716	(28,635)	82,081	-	82,081
648 City of Downs	131,719	16,973	3,256	11,967	32,196	4,523	-	-	14,305	18,828	17,975	(4,276)	13,699	-	13,699
649 Tecumseh Twp Shawnee County	387,020	49,871	9,567	33,312	92,750	13,291	-	-	43,138	56,429	52,814	6,195	59,009	-	59,009
650 City of Preston	23,249	2,996	575	4,832	8,403	798	-	-	6,182	6,980	3,173	(6,029)	(2,856)	-	(2,856)
656 City of Fowler	76,803	9,897	1,899	11,907	23,703	2,637	-	-	34,909	37,546	10,481	(6,544)	3,937	-	3,937
666 City of Satanta	166,673	21,477	4,120	2,637	28,234	5,725	-	-	22,790	28,515	22,745	(5,565)	17,180	-	17,180
676 City of Mission	2,549,662	328,548	63,026	70,084	461,658	87,564	-	-	90,486	178,050	347,938	(16,993)	330,945	-	330,945
685 City of Claflin	161,823	20,852	4,000	18,761	43,613	5,557	-	-	29,553	35,110	22,083	(5,969)	16,114	-	16,114
687 City of Toronto	109,873	14,158	2,716	16,401	33,275	3,774	-	-	7,209	10,983	14,994	5,308	20,302	-	20,302
706 Fowler Residential Care	723,152	93,185	17,876	18,874	129,935	24,835	-	-	78,208	103,043	98,684	(8,850)	89,834	-	89,834
708 Stafford County Hospital	290,676	37,456	7,185	50,348	94,989	9,983	-	-	105,348	115,331	39,667	1,948	41,615	-	41,615
711 City of Kiowa	386,659	49,825	9,558	8,261	67,644	13,279	-	-	58,084	71,363	52,765	(20,895)	31,870	-	31,870
714 City of Le Roy	92,175	11,878	2,279	6,626	20,783	3,165	-	-	15,231	18,396	12,579	(2,891)	9,688	-	9,688
717 City of Troy	366,737	47,258	9,066	479	56,803	12,595	-	-	30,964	43,559	50,046	(11,034)	39,012	-	39,012
727 Stafford Co Cemetery Dist 1	-	-	-	-	-	-	-	-	13,465	13,465	-	(18,544)	(18,544)	-	(18,544)
735 City of Coldwater	230,829	29,745	5,706	10,368	45,819	7,927	-	-	18,777	26,704	31,500	1,250	32,750	-	32,750
736 City of Hill City	653,144	84,164	16,145	11,389	111,698	22,431	-	-	16,102	38,533	89,131	(678)	88,453	-	88,453
737 City of Sylvan Grove	55,658	7,172	1,376	1,236	9,784	1,912	-	-	2,950	4,862	7,595	(663)	6,932	-	6,932
738 City of Thayer	81,934	10,558	2,025	44,270	56,853	2,814	-	-	18,475	21,289	11,181	5,656	16,837	-	16,837
748 City of Clearwater	824,567	106,253	20,383	22,774	149,410	28,318	-	-	38,978	67,296	112,524	(10,334)	102,190	-	102,190
758 McPherson County Extension Council	67,022	8,636	1,657	963	11,256	2,302	-	-	472	2,774	9,146	534	9,680	-	9,680
760 League of Kansas Municipalities	789,332	101,713	19,512	9,965	131,190	27,109	-	-	41,265	68,374	107,716	(10,314)	97,402	-	97,402
769 City of Roeland Park	1,094,920	141,091	27,066	87,345	255,502	37,604	-	-	20,783	58,387	149,417	21,365	170,782	-	170,782
770 City of Carbondale	295,707	38,105	7,310	2,306	47,721	10,156	-	-	20,849	31,005	40,353	(15,819)	24,534	-	24,534
771 North Topeka Drainage District	74,117	9,551	1,832	47,271	58,654	2,545	-	-	-	2,545	10,114	12,743	22,857	-	22,857
774 City of Americus	91,173	11,749	2,254	194	14,197	3,131	-	-	9,881	13,012	12,442	(3,462)	8,980	-	8,980
776 City of Tonganoxie	2,298,711	296,211	56,823	94,271	447,305	78,945	-	-	21,296	100,241	313,692	28,252	341,944	-	341,944
779 Kechi Twp Sedgwick County	100,092	12,898	2,474	16,765	32,137	3,437	-	-	780	4,217	13,659	3,516	17,175	-	17,175
790 City of Glen Elder	154,788	19,946	3,826	7,797	31,569	5,316	-	-	17,041	22,357	21,123	(1,325)	19,798	-	19,798
807 City of De Soto	3,310,615	426,604	81,837	409,920	918,361	113,697	-	-	-	113,697	451,780	174,745	626,525	-	626,525
808 City of Hope	60,288	7,769	1,490	7,704	16,963	2,071	-	-	4,991	7,062	8,227	(94)	8,133	-	8,133
812 City of Baxter Springs	1,136,388	146,434	28,091	12,963	187,488	39,028	-	-	63,425	102,453	155,076	(20,715)	134,361	-	134,361
813 Little Walnut Twp Butler County	24,512	3,159	606	636	4,401	842	-	-	1,291	2,133	3,345	533	3,878	-	3,878
815 City of Delphos	73,375	9,455	1,814	441	11,710	2,520	-	-	391	2,911	10,013	(1,195)	8,818	-	8,818
844 Chapman Public Library	14,851	1,914	367	2,312	4,593	510	-	-	1,563	2,073	2,027	2,014	4,041	-	4,041
882 City of Bison	38,321	4,938	947	3,115	9,000	1,316	-	-	104	1,420	5,229	1,155	6,384	-	6,384
886 City of Lecompton	105,283	13,567	2,603	9,001	25,171	3,616	-	-	14,418	18,034	14,367	2,321	16,688	-	16,688
887 City of Plainville	596,825	76,907	14,753	25,710	117,370	20,497	-	-	36,744	57,241	81,445	1,835	83,280	-	83,280
895 Abilene Free Public Library	258,628	33,327	6,393	2,943	42,663	8,882	-	-	12,174	21,056	35,293	(612)	34,681	-	34,681
907 Emporia Recreation Commission	938,128	120,887	23,190	82,705	226,782	32,218	-	-	19,943	52,161	128,021	21,520	149,541	-	149,541
911 City of Plains	169,579	21,852	4,192	10,820	36,864	5,824	-	-	31,012	36,836	23,142	(4,998)	18,144	-	18,144
913 Franklin Twp Edwards County	35,996	4,638	890	295	5,823	1,237	-	-	1,985	3,222	4,912	(1,048)	3,864	-	3,864
914 Grasshopper Twp Atchison Co	43,953	5,664	1,086	9,580	16,330	1,510	-	-	3,067	4,577	5,998	2,745	8,743	-	8,743
920 Topeka Twp Shawnee County	-	-	-	-	-	-	-	-	7,034	7,034	-	(7,048)	(7,048)	-	(7,048)
936 Atchison Public Recreation Commission	225,959	29,117	5,586	6,286	40,989	7,760	-	-	1,915	9,675	30,835	3,581	34,416	-	34,416
937 City of Clyde	134,746	17,363	3,331	33,611	54,305	4,627	-	-	10,820	15,447	18,388	3,643	22,031	-	22,031

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
938 City of Deerfield	234,838	30,261	5,805	31,937	68,003	8,065	-	-	1,293	9,358	32,047	12,006	44,053	-	44,053
939 City of Eskridge	143,083	18,438	3,537	13,554	35,529	4,913	-	-	17,738	22,651	19,526	(3,991)	15,535	-	15,535
940 City of Louisburg	1,244,016	160,303	30,751	15,200	206,254	42,723	-	-	52,713	95,436	169,764	(62,741)	107,023	-	107,023
953 City of Lewis	124,965	16,103	3,089	29,463	48,655	4,292	-	-	3,649	7,941	17,053	5,157	22,210	-	22,210
957 City of Alta Vista	71,993	9,277	1,780	1,004	12,061	2,472	-	-	2,034	4,506	9,824	321	10,145	-	10,145
958 Lyons Recreation Commission	168,236	21,679	4,159	13,222	39,060	5,777	-	-	6,485	12,262	22,958	(779)	22,179	-	22,179
959 Stanton County Recreation Commission	50,507	6,508	1,249	-	7,757	1,734	-	-	6,989	8,723	6,892	(3,502)	3,390	-	3,390
971 Kiowa County Extension Council	17,076	2,200	422	4,272	6,894	586	-	-	9,231	9,817	2,330	(2,086)	244	-	244
978 City of Lebo	207,399	26,725	5,127	17,295	49,147	7,123	-	-	15,349	22,472	28,303	(3,503)	24,800	-	24,800
982 Graham County Hospital	3,841,820	495,055	94,968	16,573	606,596	131,941	-	-	195,359	327,300	524,271	(18,919)	505,352	-	505,352
983 Liberal Memorial Library	283,561	36,540	7,009	4,890	48,439	9,739	-	-	46,210	55,949	38,696	(14,542)	24,154	-	24,154
1000 Kinsley Library	53,734	6,924	1,328	-	8,252	1,845	-	-	16,039	17,884	7,333	(5,346)	1,987	-	1,987
1019 Frank Carlson Library	79,669	10,266	1,969	6,737	18,972	2,736	-	-	1,882	4,618	10,872	958	11,830	-	11,830
1020 Hoisington City Library	44,655	5,754	1,104	913	7,771	1,534	-	-	3,882	5,416	6,094	(844)	5,250	-	5,250
1042 Augusta Public Library	206,878	26,658	5,114	4,745	36,517	7,105	-	-	1,743	8,848	28,231	2,445	30,676	-	30,676
1061 Hill Top House Nursing Home	980,858	126,393	24,246	1,093	151,732	33,686	-	-	115,369	149,055	133,852	(33,849)	100,003	-	100,003
1069 City of Merriam	3,688,034	475,238	91,166	44,221	610,625	126,659	-	-	76,892	203,551	503,285	18,893	522,178	-	522,178
1072 City of Caldwell	350,402	45,153	8,662	338	54,153	12,034	-	-	28,793	40,827	47,817	(6,915)	40,902	-	40,902
1073 City of Dighton	247,585	31,904	6,120	64	38,088	8,503	-	-	13,703	22,206	33,786	(5,823)	27,963	-	27,963
1074 City of Quinter	315,909	40,708	7,809	31,909	80,426	10,849	-	-	9,144	19,993	43,110	7,992	51,102	-	51,102
1075 City of Ransom	40,005	5,155	989	6,156	12,300	1,374	-	-	21,956	23,330	5,459	464	5,923	-	5,923
1078 Hiawatha Twp Brown County	-	-	-	-	-	-	-	-	1,043	1,043	-	(5,855)	(5,855)	-	(5,855)
1088 Columbus Public Library	62,773	8,089	1,552	1,505	11,146	2,156	-	-	2,584	4,740	8,566	(972)	7,594	-	7,594
1089 Larabee Memorial Library	19,622	2,528	485	1,729	4,742	674	-	-	1,338	2,012	2,678	2,217	4,895	-	4,895
1109 Great Bend Recreation Commission	549,524	70,811	13,584	46,053	130,448	18,873	-	-	34,890	53,763	74,990	(3,097)	71,893	-	71,893
1111 Seward County Extension Council (Inactive)	-	-	-	-	-	-	-	-	348	348	-	(2,117)	(2,117)	-	(2,117)
1114 City of Brewster	87,285	11,247	2,158	1,105	14,510	2,998	-	-	2,455	5,453	11,911	(222)	11,689	-	11,689
1120 City of Haysville	2,934,377	378,123	72,536	140,826	591,485	100,776	-	-	564,098	664,874	400,437	(165,393)	235,044	-	235,044
1121 City of Kanorado	36,758	4,737	909	11,638	17,284	1,263	-	-	7,666	8,929	5,016	(2,328)	2,688	-	2,688
1127 City of St Paul	203,531	26,227	5,031	14,885	46,143	6,990	-	-	16,114	23,104	27,775	(881)	26,894	-	26,894
1130 City of Spearville	189,121	24,370	4,675	9,084	38,129	6,495	-	-	32,334	38,829	25,808	(2,383)	23,425	-	23,425
1132 City of Wellsville	812,461	104,693	20,084	69,311	194,088	27,903	-	-	5,773	33,676	110,872	28,109	138,981	-	138,981
1134 City of Wetmore	79,789	10,282	1,972	2,532	14,786	2,741	-	-	1,188	3,929	10,888	544	11,432	-	11,432
1135 City of Denison	36,357	4,685	899	2,368	7,952	1,249	-	-	-	1,249	4,961	959	5,920	-	5,920
1141 Clay Twp Reno County	98,869	12,740	2,444	718	15,902	3,396	-	-	608	4,004	13,492	258	13,750	-	13,750
1154 Lincoln Twp Edwards County	43,813	5,646	1,083	4,045	10,774	1,505	-	-	1,396	2,901	5,979	482	6,461	-	6,461
1172 Valley Center Twp Sedgwick Co	-	-	-	1,774	1,774	-	-	-	24,422	24,422	-	(8,972)	(8,972)	-	(8,972)
1173 Ashland District Hospital	2,995,146	385,953	74,038	9,296	469,287	102,863	-	-	384,931	487,794	408,730	(90,942)	317,788	-	317,788
1178 Lane County Library	22,949	2,957	567	-	3,524	788	-	-	2,010	2,798	3,132	(1,162)	1,970	-	1,970
1187 Comanche Co Extension Council	-	-	-	-	-	-	-	-	3,471	3,471	-	(3,261)	(3,261)	-	(3,261)
1189 Meade County Extension Council	-	-	-	-	-	-	-	-	248	248	-	(1,699)	(1,699)	-	(1,699)
1192 Central Kansas District 3 (Extension Co)	203,792	26,261	5,038	5,783	37,082	6,999	-	-	445	7,444	27,810	2,159	29,969	-	29,969
1193 Augusta Housing Authority	86,724	11,175	2,144	59,342	72,661	2,978	-	-	63,224	66,202	11,835	(17)	11,818	-	11,818
1194 Junction City Public Housing Authority	272,217	35,078	6,729	13,614	55,421	9,349	-	-	11,112	20,461	37,148	4,715	41,863	-	41,863
1195 Lyons Housing Authority	128,071	16,503	3,166	19,596	39,265	4,398	-	-	5,865	10,263	17,477	565	18,042	-	18,042
1196 City of Waterville Housing Authority	23,590	3,040	583	577	4,200	810	-	-	604	1,414	3,219	(36)	3,183	-	3,183
4053 City of Hoxie	434,801	56,028	10,748	1,859	68,635	14,933	-	-	74,649	89,582	59,335	(21,670)	37,665	-	37,665
4055 City of Rolla	156,051	20,109	3,857	8,615	32,581	5,359	-	-	7,874	13,233	21,295	3,109	24,404	-	24,404
4069 Manhattan Twp-Riley County	43,212	5,568	1,068	637	7,273	1,484	-	-	1,823	3,307	5,897	(2,902)	2,995	-	2,995

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
4080 Leavenworth County Extension Council	36,557	4,711	904	485	6,100	1,255	-	-	796	2,051	4,989	(1,050)	3,939	-	3,939
4081 Shawnee County Extension Council	118,231	15,235	2,923	6,280	24,438	4,061	-	-	-	4,061	16,134	3,600	19,734	-	19,734
4084 City of Andale	262,857	33,872	6,498	1,294	41,664	9,027	-	-	21,683	30,710	35,871	(6,042)	29,829	-	29,829
4086 City of Nickerson	205,014	26,418	5,068	2,830	34,316	7,041	-	-	4,902	11,943	27,977	(161)	27,816	-	27,816
4087 City of Overbrook	254,780	32,831	6,298	32,707	71,836	8,750	-	-	2,665	11,415	34,768	13,315	48,083	-	48,083
4108 Butler County Extension Council	59,887	7,717	1,480	5,223	14,420	2,057	-	-	5,681	7,738	8,172	(698)	7,474	-	7,474
4126 City of Derby	7,544,866	972,228	186,505	375,664	1,534,397	259,115	-	-	5,457	264,572	1,029,604	160,313	1,189,917	-	1,189,917
4128 City of Medicine Lodge	692,888	89,285	17,128	77,912	184,325	23,796	-	-	77,860	101,656	94,554	5,090	99,644	-	99,644
4131 City of White City	63,555	8,190	1,571	3,169	12,930	2,182	-	-	8,063	10,245	8,673	(491)	8,182	-	8,182
4134 Belpre Twp Edwards County	35,816	4,615	885	1,560	7,060	1,230	-	-	1,857	3,087	4,888	638	5,526	-	5,526
4152 Menoken Township	103,960	13,396	2,570	4,215	20,181	3,570	-	-	3,132	6,702	14,187	4,368	18,555	-	18,555
4182 City of Leawood	10,030,833	1,292,569	247,957	227,810	1,768,336	344,492	-	-	414,848	759,340	1,368,849	(139,349)	1,229,500	-	1,229,500
4184 Big Creek Twp Russell County	40,526	5,222	1,002	673	6,897	1,392	-	-	666	2,058	5,530	(202)	5,328	-	5,328
4195 Wayne Twp Edward County	26,556	3,422	656	-	4,078	912	-	-	4,710	5,622	3,624	(2,055)	1,569	-	1,569
4198 Wamego Public Library	101,295	13,053	2,504	5,424	20,981	3,479	-	-	6,303	9,782	13,823	(2,242)	11,581	-	11,581
4201 Reno County Extension Council	74,217	9,564	1,835	3,358	14,757	2,549	-	-	5,461	8,010	10,128	763	10,891	-	10,891
4202 Stanton County Extension Council	-	-	-	-	-	-	-	-	1,020	1,020	-	(5,628)	(5,628)	-	(5,628)
4203 Edwards County Conservation Dist	27,258	3,512	674	913	5,099	936	-	-	8,159	9,095	3,720	173	3,893	-	3,893
4215 City of Ogdan	377,039	48,585	9,320	6,862	64,767	12,949	-	-	36,085	49,034	51,452	(9,063)	42,389	-	42,389
4216 City of Pretty Prairie	178,037	22,942	4,401	23,593	50,936	6,115	-	-	3,643	9,758	24,296	6,675	30,971	-	30,971
4219 City of Severy	100,753	12,983	2,491	12,891	28,365	3,461	-	-	-	3,461	13,749	5,822	19,571	-	19,571
4221 Mission Twp Shawnee Co	758,868	97,787	18,759	54,490	171,036	26,062	-	-	63,649	89,711	103,558	(4,634)	98,924	-	98,924
4228 Johnstn Public Library	45,276	5,834	1,119	808	7,761	1,555	-	-	13,462	15,017	6,179	(2,233)	3,946	-	3,946
4236 Sedgwick County Extension Council	217,401	28,014	5,374	25,477	58,865	7,466	-	-	7,472	14,938	29,667	742	30,409	-	30,409
4237 Seward County Conservation District	36,277	4,675	897	6,741	12,313	1,246	-	-	20,743	21,989	4,950	(1,032)	3,918	-	3,918
4238 Winfield Recreation Commission	288,050	37,118	7,120	6,823	51,061	9,893	-	-	12,964	22,857	39,309	(1,475)	37,834	-	37,834
4254 City of Fairway	1,132,860	145,980	28,004	66,050	240,034	38,906	-	-	33	38,939	154,595	32,927	187,522	-	187,522
4258 Center Twp Russell County	71,832	9,256	1,776	2,066	13,098	2,466	-	-	3,909	6,375	9,803	(1,575)	8,228	-	8,228
4272 Kingman Recreation Commission	65,338	8,419	1,615	18,102	28,136	2,244	-	-	37,348	39,592	8,916	(5,893)	3,023	-	3,023
4273 Parsons Recreation Commission	193,811	24,974	4,791	25,207	54,972	6,656	-	-	37,409	44,065	26,448	(4,000)	22,448	-	22,448
4274 Stevens County Extension Council (Inactive)	-	-	-	-	-	-	-	-	515	515	-	(3,186)	(3,186)	-	(3,186)
4275 City of Hardtner	45,837	5,907	1,133	4,276	11,316	1,574	-	-	2,356	3,930	6,255	694	6,949	-	6,949
4276 City of Hartford	66,802	8,608	1,651	9,360	19,619	2,294	-	-	7,708	10,002	9,116	(409)	8,707	-	8,707
4279 City of Victoria	184,571	23,784	4,563	-	28,347	6,339	-	-	15,012	21,351	25,187	(6,415)	18,772	-	18,772
4305 Elwood Twp Barber County	32,469	4,184	803	249	5,236	1,115	-	-	8,204	9,319	4,431	(2,974)	1,457	-	1,457
4312 Graham County Public Library	48,162	6,206	1,191	-	7,397	1,654	-	-	4,126	5,780	6,572	(1,637)	4,935	-	4,935
4316 Brown County Conservation District	36,056	4,646	891	5	5,542	1,238	-	-	1,784	3,022	4,920	(744)	4,176	-	4,176
4317 Ellsworth County Conservation Dist	47,641	6,139	1,178	112	7,429	1,636	-	-	692	2,328	6,501	201	6,702	-	6,702
4348 Stevens County Conservation Dist	46,519	5,994	1,150	17,021	24,165	1,598	-	-	5,517	7,115	6,348	2,109	8,457	-	8,457
4353 City of Highland	210,185	27,084	5,196	3,795	36,075	7,218	-	-	34,349	41,567	28,683	(12,023)	16,660	-	16,660
4355 City of Linn	18,138	2,337	448	3,488	6,273	623	-	-	15,224	15,847	2,475	(4,145)	(1,670)	-	(1,670)
4356 City of Nortonville	105,524	13,598	2,608	2,173	18,379	3,624	-	-	618	4,242	14,400	1,698	16,098	-	16,098
4358 City of Potwin	76,843	9,902	1,900	1,548	13,350	2,639	-	-	20,648	23,287	10,486	(5,455)	5,031	-	5,031
4360 City of Towanda	258,548	33,316	6,391	25,442	65,149	8,879	-	-	29,972	38,851	35,283	(3,059)	32,224	-	32,224
4362 City of Valley Center	1,582,673	203,943	39,123	-	243,066	54,355	-	-	231,179	285,534	215,978	(148,051)	67,927	-	67,927
4369 Silver Lake Twp Shawnee Co	49,264	6,348	1,218	825	8,391	1,692	-	-	1,177	2,869	6,723	797	7,520	-	7,520
4372 Horton Public Library	24,432	3,148	604	454	4,206	839	-	-	8,597	9,436	3,334	(913)	2,421	-	2,421
4373 Labette County Conservation Dist	68,164	8,784	1,685	27,642	38,111	2,341	-	-	74	2,415	9,302	7,464	16,766	-	16,766
4375 City of McLouth	225,658	29,078	5,578	12,294	46,950	7,750	-	-	51,422	59,172	30,794	(7,641)	23,153	-	23,153

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from			Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	
4385 Geary County Extension Council	67,603	8,711	1,671	198	10,580	2,322	-	-	840	3,162	9,225	(348)	8,877	-	8,877
4386 City of Mullinville	5,351	690	132	4,394	5,216	184	-	-	20,475	20,659	730	(4,534)	(3,804)	-	(3,804)
4388 Bonner Springs City Library	299,194	38,554	7,396	3,282	49,232	10,275	-	-	1,537	11,812	40,829	761	41,590	-	41,590
4395 City of Leon	203,090	26,170	5,020	32,264	63,454	6,975	-	-	-	6,975	27,715	15,086	42,801	-	42,801
4404 Osage County Conservation District	76,682	9,881	1,896	15,668	27,445	2,634	-	-	9,207	11,841	10,464	(2,070)	8,394	-	8,394
4419 Kiowa County Library	46,599	6,005	1,152	3,289	10,446	1,601	-	-	5,330	6,931	6,359	(1,322)	5,037	-	5,037
4432 Attica Hospital District 1	1,573,053	202,703	38,885	153,029	394,617	54,024	-	-	156,844	210,868	214,665	(29,763)	184,902	-	184,902
4434 City of Galena	924,379	119,115	22,850	-	141,965	31,746	-	-	106,103	137,849	126,145	(341,762)	(215,617)	-	(215,617)
4435 City of South Hutchinson	628,091	80,935	15,526	15,486	111,947	21,571	-	-	170,934	192,505	85,712	(37,233)	48,479	-	48,479
4454 Logan County Hospital	5,676,247	731,439	140,314	67,532	939,285	194,941	-	-	592,681	787,622	774,604	(228,212)	546,392	-	546,392
4458 Hospital Dist 1 of Rice County	10,250,840	1,320,919	253,396	1,034,307	2,608,622	352,047	-	-	383,239	735,286	1,398,872	407,925	1,806,797	-	1,806,797
4459 Comanche County Conservation Dist	24,752	3,190	612	91	3,893	850	-	-	2,016	2,866	3,378	(553)	2,825	-	2,825
4460 Morton County Extension Council	18,740	2,415	463	359	3,237	644	-	-	5,260	5,904	2,557	(1,052)	1,505	-	1,505
4467 Wallace Co Conservation Dist	24,532	3,161	606	815	4,582	843	-	-	6,630	7,473	3,348	(1,555)	1,793	-	1,793
4468 USD 353 Recreation Comm	154,026	19,848	3,807	431	24,086	5,290	-	-	19,139	24,429	21,019	(9,068)	11,951	-	11,951
4476 Johnson Co Consolidated Fire Dist No 2	141,520	18,236	3,498	7,868	29,602	4,861	-	-	8,999	13,860	19,312	(4,973)	14,339	-	14,339
4480 Riverside Twp Sedgwick County	106,806	13,763	2,640	3,730	20,133	3,668	-	-	11,935	15,603	14,575	2,986	17,561	-	17,561
4484 Brown County Extension Council	32,950	4,246	815	7,147	12,208	1,132	-	-	7,903	9,035	4,496	(390)	4,106	-	4,106
4485 Kingman County Extension Council	-	-	-	3	3	-	-	-	17,071	17,071	-	(5,245)	(5,245)	-	(5,245)
4496 City of Colwich	470,056	60,571	11,620	29,656	101,847	16,143	-	-	11,367	27,510	64,146	745	64,891	-	64,891
4505 Trego County Conservation Dist	79,829	10,287	1,973	19,197	31,457	2,742	-	-	1,182	3,924	10,894	4,430	15,324	-	15,324
4518 Rush County Conservation Dist	54,556	7,030	1,349	4,587	12,966	1,874	-	-	12,695	14,569	7,445	(816)	6,629	-	6,629
4529 Phillips County Conservation District	20,704	2,668	512	8,541	11,721	711	-	-	32,965	33,676	2,825	(7,501)	(4,676)	-	(4,676)
4534 Clark County Extension Council	-	-	-	79	79	-	-	-	3,856	3,856	-	(3,021)	(3,021)	-	(3,021)
4543 City of Conway Springs	524,171	67,544	12,957	27,472	107,973	18,001	-	-	24,680	42,681	71,531	25,773	97,304	-	97,304
4557 Clark County Conservation District	29,382	3,786	726	284	4,796	1,009	-	-	2,684	3,693	4,010	(811)	3,199	-	3,199
4558 City of Prairie Village	4,824,602	621,696	119,262	158,252	899,210	165,693	-	-	58,746	224,439	658,385	90,342	748,727	-	748,727
4561 City of Rexford	47,040	6,062	1,163	6,528	13,753	1,616	-	-	2,998	4,614	6,419	1,497	7,916	-	7,916
4565 Hospital Dist 1 of Dickinson County (Inactive)	-	-	-	-	-	-	-	-	3,705,538	3,705,538	-	(2,289,304)	(2,289,304)	-	(2,289,304)
4573 Woodson County Conservation District	28,460	3,667	704	1,484	5,855	977	-	-	845	1,822	3,884	95	3,979	-	3,979
4583 City of Overland Park	33,676,915	4,339,592	832,476	1,448,501	6,620,569	1,156,574	-	-	209,587	1,366,161	4,595,692	122,082	4,717,774	-	4,717,774
4589 Wilson County Conservation Dist	74,839	9,644	1,850	1,392	12,886	2,571	-	-	1,299	3,870	10,213	(148)	10,065	-	10,065
4591 City of Wathena	291,858	37,609	7,215	2,509	47,333	10,023	-	-	27,570	37,593	39,828	(9,476)	30,352	-	30,352
4611 City of Maize	1,496,310	192,814	36,988	19,771	249,573	51,388	-	-	263,292	314,680	204,193	(65,816)	138,377	-	138,377
4612 City of Westwood	547,640	70,569	13,537	8,257	92,363	18,808	-	-	17,856	36,664	74,733	(1,283)	73,450	-	73,450
4614 Franklin County Conservation Dist	43,893	5,656	1,085	1,986	8,727	1,508	-	-	21,037	22,545	5,990	(6,150)	(160)	-	(160)
4632 Cowley County Extension Council	36,076	4,649	892	745	6,286	1,239	-	-	3,779	5,018	4,923	(152)	4,771	-	4,771
4640 Arkansas City Recreation Commission	247,785	31,929	6,125	9,725	47,779	8,510	-	-	24,145	32,655	33,814	(3,777)	30,037	-	30,037
4646 Coffeyville Recreation Commission	259,931	33,495	6,425	5,844	45,764	8,927	-	-	16,856	25,783	35,471	(5,597)	29,874	-	29,874
4650 Stafford County Extension Council (Inactive)	-	-	-	-	-	-	-	-	744	744	-	(2,130)	(2,130)	-	(2,130)
4655 Kiowa County Conservation Dist	72,073	9,287	1,782	13,061	24,130	2,475	-	-	20,493	22,968	9,835	2,637	12,472	-	12,472
4797 City of Pawnee Rock	70,670	9,106	1,747	8,220	19,073	2,427	-	-	6,042	8,469	9,644	1,798	11,442	-	11,442
4805 Doniphan County Extension Council	31,206	4,021	771	640	5,432	1,072	-	-	618	1,690	4,259	239	4,498	-	4,498
4806 Kearny County Extension Council	36,016	4,641	890	270	5,801	1,236	-	-	697	1,933	4,915	42	4,957	-	4,957
4808 Johnson Co Park & Recreation Dist	18,198,780	2,345,087	449,865	986,027	3,780,979	625,005	-	-	-	625,005	2,483,481	493,731	2,977,212	-	2,977,212
4809 City of Edwardsville	953,921	122,922	23,580	157,888	304,930	32,761	-	-	31,010	63,771	130,176	36,139	166,315	-	166,315
4810 City of Goddard	1,426,502	183,818	35,262	162,659	381,739	48,990	-	-	-	48,990	194,666	59,702	254,368	-	254,368
4815 Grant County Library	170,942	22,028	4,226	-	26,254	5,870	-	-	9,453	15,323	23,327	(6,815)	16,512	-	16,512
4822 Kansas Turnpike Authority	17,213,793	2,218,162	425,516	740,455	3,384,133	591,177	-	-	1,603,021	2,194,198	2,349,066	(161,415)	2,187,651	-	2,187,651

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4824 Meade County Conservation Dist	29,082	3,747	719	1,770	6,236	999	-	-	1,372	2,371	3,969	(136)	3,833	-	3,833
4837 City of Hanston	-	-	-	-	-	-	-	-	158	158	-	(1,400)	(1,400)	-	(1,400)
4838 City of Mission Hills	780,654	100,595	19,297	19,362	139,254	26,810	-	-	49,917	76,727	106,531	(5,078)	101,453	-	101,453
4850 The Guidance Center	10,367,407	1,335,939	256,277	2,202,790	3,795,006	356,050	-	-	-	356,050	1,414,780	797,317	2,212,097	-	2,212,097
4851 Wyandotte County Extension Council	116,968	15,072	2,891	21,136	39,099	4,017	-	-	14,890	18,907	15,962	1,354	17,316	-	17,316
4853 North Edwards Co Cemetery District	37,960	4,892	938	223	6,053	1,303	-	-	434	1,737	5,180	210	5,390	-	5,390
4859 Geary Community Hospital	-	-	-	46,852	46,852	-	-	-	5,069,181	5,069,181	-	(2,068,701)	(2,068,701)	-	(2,068,701)
4860 Clearwater Public Library	58,805	7,578	1,454	10,654	19,686	2,020	-	-	2,655	4,675	8,025	260	8,285	-	8,285
4863 Chanute Recreation & Parks Commission	141,179	18,192	3,490	11,815	33,497	4,848	-	-	8,959	13,807	19,266	(243)	19,023	-	19,023
4867 Greenwood County Conservation Dist	33,190	4,277	820	3,409	8,506	1,140	-	-	18,103	19,243	4,529	(3,437)	1,092	-	1,092
4873 City of Kechi	572,353	73,753	14,148	4,912	92,813	19,656	-	-	144,930	164,586	78,106	(37,316)	40,790	-	40,790
4878 Stanton County Conservation Dist	32,228	4,153	797	3,730	8,680	1,106	-	-	1,358	2,464	4,398	992	5,390	-	5,390
4879 Marshall County Extension Council	35,676	4,597	882	6,578	12,057	1,225	-	-	2,147	3,372	4,868	457	5,325	-	5,325
4880 Marion Co Conservation Dist	60,288	7,769	1,490	28	9,287	2,071	-	-	2,065	4,136	8,227	(1,658)	6,569	-	6,569
4887 Harvey County Extension Council	70,028	9,024	1,731	3,911	14,666	2,405	-	-	5,928	8,333	9,556	(715)	8,841	-	8,841
4889 Haskell County Conservation Dist	30,024	3,869	742	6,180	10,791	1,031	-	-	3,217	4,248	4,097	277	4,374	-	4,374
4891 Twin Caney Watershed Jt Dist 34	21,425	2,761	530	2,340	5,631	736	-	-	3,227	3,963	2,924	671	3,595	-	3,595
4893 Bourbon County Conservation Dist	40,666	5,240	1,005	416	6,661	1,396	-	-	5,037	6,433	5,549	(3,695)	1,854	-	1,854
4894 Butler County Conservation Dist	37,860	4,879	936	137	5,952	1,301	-	-	20,366	21,667	5,167	(8,406)	(3,239)	-	(3,239)
4895 Mitchell County Conservation Dist	-	-	-	749	749	-	-	-	10,091	10,091	-	(2,724)	(2,724)	-	(2,724)
4896 Morris County Conservation District	39,824	5,132	984	-	6,116	1,367	-	-	3,489	4,856	5,435	(9,915)	(4,480)	-	(4,480)
4897 Nemaha County Conservation District	81,793	10,540	2,022	4,918	17,480	2,809	-	-	17,190	19,999	11,162	578	11,740	-	11,740
4899 Wabaunsee County Conservation District	57,702	7,435	1,426	98	8,959	1,982	-	-	18,551	20,533	7,874	(4,166)	3,708	-	3,708
4900 Washington County Conservation Dist	74,758	9,633	1,848	20,192	31,673	2,568	-	-	74	2,642	10,202	6,436	16,638	-	16,638
4911 Marshall County Conservation Dist	98,168	12,650	2,427	2,220	17,297	3,371	-	-	2,176	5,547	13,396	(301)	13,095	-	13,095
4913 Southwest Medical Center	25,208,933	3,248,412	623,152	4,500,674	8,372,238	865,756	-	-	3,584,297	4,450,053	3,440,116	(22,110)	3,418,006	-	3,418,006
4914 Cowley Co Conservation District	108,510	13,983	2,682	39,958	56,623	3,726	-	-	702	4,428	14,808	10,595	25,403	-	25,403
4917 Osborne County Conservation Dist	26,236	3,381	649	600	4,630	901	-	-	956	1,857	3,580	(821)	2,759	-	2,759
4919 Ottawa County Conservation District	33,832	4,360	836	11,348	16,544	1,162	-	-	5,881	7,043	4,617	882	5,499	-	5,499
4920 Cloud Co Conservation District	38,762	4,995	958	3,817	9,770	1,331	-	-	18,111	19,442	5,290	(260)	5,030	-	5,030
4925 Pawnee County Conservation District	52,872	6,813	1,307	13,435	21,555	1,816	-	-	5,351	7,167	7,215	1,493	8,708	-	8,708
4926 Rawlins County Conservation Dist	32,268	4,158	798	1,753	6,709	1,108	-	-	10,439	11,547	4,403	(558)	3,845	-	3,845
4927 Republic County Conservation Dist	72,474	9,339	1,792	18,771	29,902	2,489	-	-	16,086	18,575	9,890	5,212	15,102	-	15,102
4928 Smith County Conservation District	23,570	3,037	583	4,602	8,222	809	-	-	11,172	11,981	3,216	(1,549)	1,667	-	1,667
4932 Crawford County Conservation Dist	32,409	4,176	801	897	5,874	1,113	-	-	33,150	34,263	4,423	(5,185)	(762)	-	(762)
4933 Hodgeman County Conservation Dist	55,017	7,089	1,360	20,541	28,990	1,890	-	-	13,036	14,926	7,508	(374)	7,134	-	7,134
4935 Wyandotte County Conservation District	34,393	4,432	850	91	5,373	1,181	-	-	3,857	5,038	4,693	(1,565)	3,128	-	3,128
4936 Hays Recreation Commission	493,045	63,534	12,188	4,664	80,386	16,933	-	-	20,618	37,551	67,283	(8,472)	58,811	-	58,811
4943 Pottawatomie Wabaunsee Regional Library	301,218	38,815	7,446	12,787	59,048	10,344	-	-	9,305	19,649	41,105	2,444	43,549	-	43,549
4944 Riley County Conservation District	94,420	12,167	2,334	26,391	40,892	3,242	-	-	1,956	5,198	12,885	7,547	20,432	-	20,432
4945 Sumner County Conservation District	34,754	4,478	859	6,230	11,567	1,194	-	-	17,301	18,495	4,743	(884)	3,859	-	3,859
4949 Pottawatomie County Extension Council	76,883	9,907	1,901	26,264	38,072	2,640	-	-	-	2,640	10,492	6,740	17,232	-	17,232
4951 Chautauqua County Conservation Dist	19,682	2,536	487	462	3,485	676	-	-	1,155	1,831	2,686	(244)	2,442	-	2,442
4953 Central Kansas Mental Health Center	10,726,407	1,382,200	265,151	1,901,490	3,548,841	368,379	-	-	2,734	371,113	1,463,770	694,112	2,157,882	-	2,157,882
4961 Hamilton County Hospital	705,054	90,853	17,429	146,967	255,249	24,214	-	-	363,991	388,205	96,215	(51,344)	44,871	-	44,871
4967 Sheridan County Public Library	32,108	4,137	794	3,668	8,599	1,103	-	-	499	1,602	4,382	997	5,379	-	5,379
4969 Leavenworth County Conservation District	39,444	5,083	975	14,599	20,657	1,354	-	-	3,900	5,254	5,383	5,568	10,951	-	10,951
4970 Linn County Conservation District	45,797	5,901	1,132	9,100	16,133	1,573	-	-	2,665	4,238	6,250	969	7,219	-	7,219
4971 Hamilton County Conservation Dist	35,756	4,607	884	-	5,491	1,228	-	-	2,203	3,431	4,879	(821)	4,058	-	4,058

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4972 Pottawatomie County Conservation Dist	89,870	11,581	2,222	17,242	31,045	3,086	-	-	14,307	17,393	12,264	(4,308)	7,956	-	7,956
4973 City of Sylvia	40,165	5,176	993	2,835	9,004	1,380	-	-	1,763	3,143	5,481	(863)	4,618	-	4,618
5051 Lincoln Co Conservation Dist	47,901	6,173	1,184	15,424	22,781	1,645	-	-	29	1,674	6,537	3,992	10,529	-	10,529
5052 Sumner County Hospital District 1	3,304,241	425,783	81,679	464,375	971,837	113,479	-	-	99,311	212,790	450,911	170,424	621,335	-	621,335
5053 Jefferson County Conservation Dist	85,942	11,074	2,124	9,432	22,630	2,951	-	-	3,034	5,985	11,728	400	12,128	-	12,128
5225 City of Milford	78,787	10,152	1,948	2,134	14,234	2,706	-	-	4,012	6,718	10,752	(619)	10,133	-	10,133
5242 City of Lansing	2,478,792	319,416	61,274	98,762	479,452	85,130	-	-	14,650	99,780	338,266	23,615	361,881	-	361,881
5247 Barber County Conservation Dist	35,595	4,587	880	2,141	7,608	1,223	-	-	1,340	2,563	4,857	(195)	4,662	-	4,662
5252 City of Grinnell	67,042	8,639	1,657	13,063	23,359	2,302	-	-	7,634	9,936	9,149	3,205	12,354	-	12,354
5257 Ford Co Extension Council	15,733	2,027	389	71	2,487	541	-	-	6,138	6,679	2,147	(2,607)	(460)	-	(460)
5259 Reno County Conservation Dist	245,901	31,687	6,079	57,162	94,928	8,445	-	-	13,346	21,791	33,557	14,626	48,183	-	48,183
5311 SE Kansas Library System	602,116	77,588	14,884	22,632	115,104	20,679	-	-	35,575	56,254	82,167	(8,621)	73,546	-	73,546
5327 NW Kansas Library System	210,165	27,082	5,195	15,658	47,935	7,217	-	-	48,674	55,891	28,680	(12,481)	16,199	-	16,199
5336 Central Kansas Library System	593,658	76,498	14,675	21,430	112,603	20,388	-	-	119,685	140,073	81,013	(40,781)	40,232	-	40,232
5339 City of Goessel	85,261	10,987	2,108	184	13,279	2,928	-	-	2,215	5,143	11,635	(470)	11,165	-	11,165
5349 Salina Airport Authority	887,781	114,399	21,945	65,695	202,039	30,489	-	-	103,647	134,136	121,150	3,474	124,624	-	124,624
5350 Stevens County Library	137,151	17,673	3,390	5,757	26,820	4,710	-	-	14,779	19,489	18,716	(5,947)	12,769	-	12,769
5352 Atchison County Extension Council	36,016	4,641	890	16,721	22,252	1,236	-	-	598	1,834	4,915	3,091	8,006	-	8,006
5353 McPherson County Conservation Dist	66,882	8,618	1,653	19,924	30,195	2,296	-	-	2,626	4,922	9,127	2,234	11,361	-	11,361
5354 Atchison Public Library	185,212	23,866	4,578	-	28,444	6,361	-	-	39,480	45,841	25,275	(14,176)	11,099	-	11,099
5355 Strother Field Commission	195,354	25,173	4,829	1,160	31,162	6,709	-	-	9,291	16,000	26,659	(218)	26,441	-	26,441
5356 Scott County Library	61,009	7,862	1,508	2,792	12,162	2,095	-	-	2,790	4,885	8,326	(2,856)	5,470	-	5,470
5357 Marion County Extension Council (Inactive)	-	-	-	-	-	-	-	-	2,521	2,521	-	(4,409)	(4,409)	-	(4,409)
5363 Allen County Conservation District	25,454	3,280	629	2,089	5,998	874	-	-	5,701	6,575	3,474	(1,627)	1,847	-	1,847
5369 Ness County Conservation Dist	55,017	7,089	1,360	17,590	26,039	1,890	-	-	14,911	16,801	7,508	(1,923)	5,585	-	5,585
5371 Southwest Guidance Center	1,450,092	186,858	35,846	202,295	424,999	49,800	-	-	32,419	82,219	197,886	53,174	251,060	-	251,060
5380 Kearny County Library	101,575	13,089	2,511	8,315	23,915	3,488	-	-	4,112	7,600	13,861	995	14,856	-	14,856
5381 Wellsville City Library	36,598	4,716	905	104	5,725	1,257	-	-	14,423	15,680	4,994	(4,540)	454	-	454
5384 Cherokee County Conservation Dist	9,179	1,183	227	4,882	6,292	315	-	-	15,884	16,199	1,253	(1,938)	(685)	-	(685)
5389 City of Edgerton	1,793,961	231,169	44,346	202,846	478,361	61,610	-	-	-	61,610	244,811	72,580	317,391	-	317,391
5390 Independence Recreation Commission	231,370	29,814	5,719	-	35,533	7,946	-	-	16,786	24,732	31,574	(6,796)	24,778	-	24,778
5391 Neosho County Conservation District	28,801	3,711	712	140	4,563	989	-	-	654	1,643	3,930	245	4,175	-	4,175
5408 NE Kansas Library System	649,015	83,632	16,043	16,341	116,016	22,290	-	-	6,694	28,984	88,567	2,279	90,846	-	90,846
5413 Library Dist 1 Miami County	305,407	39,355	7,550	21,519	68,424	10,489	-	-	10,603	21,092	41,677	219	41,896	-	41,896
5414 Southwest Kansas Library System	309,656	39,902	7,655	24,031	71,588	10,634	-	-	14,272	24,906	42,257	(10,647)	31,610	-	31,610
5421 City of Grandview Plaza	592,415	76,338	14,644	8,458	99,440	20,345	-	-	37,268	57,613	80,843	(12,763)	68,080	-	68,080
5427 Lyon County Conservation District	121,898	15,708	3,013	5,084	23,805	4,186	-	-	16,407	20,593	16,635	2,043	18,678	-	18,678
5433 Riley County Extension Council	171,584	22,110	4,241	11,807	38,158	5,893	-	-	1,868	7,761	23,415	2,507	25,922	-	25,922
5438 City of Holcomb	397,021	51,160	9,814	31,775	92,749	13,635	-	-	53,290	66,925	54,179	6,948	61,127	-	61,127
5440 Newton Recreation Comm	627,810	80,899	15,519	8,240	104,658	21,561	-	-	17,893	39,454	85,674	(1,062)	84,612	-	84,612
5441 Southeast Kansas Mental Health Center	26,108,960	3,364,389	645,400	8,623,735	12,633,524	896,666	-	-	-	896,666	3,562,938	3,277,436	6,840,374	-	6,840,374
5446 Saline County/City Building Authority	275,243	35,468	6,804	6,394	48,666	9,453	-	-	11,951	21,404	37,561	(525)	37,036	-	37,036
5454 RWD 2 Miami Co	929,930	119,830	22,987	58,274	201,091	31,937	-	-	-	31,937	126,902	28,481	155,383	-	155,383
5463 City of Leonardville	80,230	10,338	1,983	6,102	18,423	2,755	-	-	20,570	23,325	10,949	(1,854)	9,095	-	9,095
5466 Grant County Cemetery District	42,109	5,426	1,041	663	7,130	1,446	-	-	802	2,248	5,746	(70)	5,676	-	5,676
5470 Pawnee Watershed District 81	118,892	15,320	2,939	110	18,369	4,083	-	-	12,427	16,510	16,224	(3,695)	12,529	-	12,529
5471 City of Walton	71,491	9,212	1,767	6,847	17,826	2,455	-	-	4,332	6,787	9,756	(4,453)	5,303	-	5,303
5472 Grant County Conservation Dist	34,233	4,411	846	6,315	11,572	1,175	-	-	2,504	3,679	4,672	1,360	6,032	-	6,032
5475 North East Animal Control Commission	-	-	-	-	-	-	-	-	-	-	-	(989)	(989)	-	(989)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the Year Ended June 30, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
5478 RWD 3 Miami Co	38,542	4,966	953	2,777	8,696	1,324	-	-	11,505	12,829	5,260	(2,798)	2,462	-	2,462
5479 Wyandotte County Law Library	-	-	-	-	-	-	-	-	-	-	-	(138)	(138)	-	(138)
5489 Sumner County Extension Council	25,815	3,326	638	1,384	5,348	886	-	-	1,595	2,481	3,523	(557)	2,966	-	2,966
5494 Pratt County Conservation Dist	40,406	5,207	999	5,342	11,548	1,388	-	-	855	2,243	5,514	960	6,474	-	6,474
5497 Morton County Library	79,508	10,245	1,965	4,988	17,198	2,730	-	-	22,587	25,317	10,850	(4,915)	5,935	-	5,935
5498 Kingman County Conservation Dist	40,526	5,222	1,002	3,440	9,664	1,392	-	-	20,788	22,180	5,530	(7,681)	(2,151)	-	(2,151)
5501 Wakarusa Watershed Dist 35	86,483	11,144	2,138	5,836	19,118	2,970	-	-	4,554	7,524	11,802	1,002	12,804	-	12,804
5505 Cherokee County Extension Council	33,050	4,259	817	242	5,318	1,135	-	-	18,738	19,873	4,510	(5,239)	(729)	-	(729)
5506 Sek Multi County Health Dept	530,865	68,407	13,123	20,013	101,543	18,232	-	-	22,760	40,992	72,444	11,237	83,681	-	83,681
5508 Hays Public Library	666,472	85,881	16,475	1,600	103,956	22,889	-	-	10,725	33,614	90,950	(7,768)	83,182	-	83,182
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	-	-	-	-	(169)	(169)	-	(169)
5512 City of Rose Hill	1,156,490	149,025	28,588	8,677	186,290	39,718	-	-	48,659	88,377	157,820	9,922	167,742	-	167,742
5513 Thomas County Extension Council	20,343	2,621	503	33	3,157	699	-	-	8,899	9,598	2,776	(2,281)	495	-	495
5518 Plainville Memorial Library	48,403	6,237	1,196	177	7,610	1,662	-	-	2,092	3,754	6,605	(820)	5,785	-	5,785
5520 Rice County Extension Council	30,364	3,913	751	5,648	10,312	1,042	-	-	1,541	2,583	4,144	317	4,461	-	4,461
5521 Pottawatomie Creek Watershed Dist 90	39,764	5,124	983	-	6,107	1,366	-	-	2,469	3,835	5,426	(4,921)	505	-	505
5523 Elk County Conservation District	19,682	2,536	487	28	3,051	676	-	-	336	1,012	2,686	(205)	2,481	-	2,481
5532 Eureka Carnegie Library	51,209	6,599	1,266	2,369	10,234	1,759	-	-	2,414	4,173	6,988	401	7,389	-	7,389
5536 NE Kansas Multi County Board of Health	989,497	127,506	24,460	14,702	166,668	33,982	-	-	204,869	238,851	135,031	(31,606)	103,425	-	103,425
5537 Douglas County Extension Council	159,678	20,576	3,947	27,858	52,381	5,484	-	-	19,118	24,602	21,790	962	22,752	-	22,752
5543 City of Lake Quivira	82,014	10,568	2,027	7,397	19,992	2,817	-	-	-	2,817	11,192	3,872	15,064	-	15,064
5544 City of Silver Lake	301,880	38,900	7,462	36,315	82,677	10,368	-	-	6,809	17,177	41,196	8,163	49,359	-	49,359
5546 City of Buffalo	25,314	3,262	626	25	3,913	870	-	-	450	1,320	3,454	(196)	3,258	-	3,258
5549 South Central Kansas Library System	733,775	94,554	18,139	26,555	139,248	25,200	-	-	55,417	80,617	100,134	(7,046)	93,088	-	93,088
5551 SE Kansas Regional Planning Commission	227,843	29,360	5,632	7,591	42,583	7,825	-	-	15,049	22,874	31,092	6,929	38,021	-	38,021
5553 Riley County Law Enforcement Agency	5,891,764	759,210	145,641	218,504	1,123,355	202,342	-	-	20,262	222,604	804,015	65,581	869,596	-	869,596
5555 Wet Walnut Creek Watershed Jt Dist 58	137,792	17,756	3,406	398	21,560	4,732	-	-	3,205	7,937	18,804	(2,033)	16,771	-	16,771
5556 City of Garden Plain	481,079	61,992	11,892	80,824	154,708	16,521	-	-	22,258	38,779	65,650	18,303	83,953	-	83,953
5561 Barber County Extension Council	18,279	2,355	452	3,075	5,882	628	-	-	3,230	3,858	2,494	(1,472)	1,022	-	1,022
5564 City of Hoyt	75,139	9,682	1,857	1,504	13,043	2,581	-	-	2,441	5,022	10,254	774	11,028	-	11,028
5570 RWD 9 Leavenworth County	123,001	15,850	3,041	8,400	27,291	4,224	-	-	3,218	7,442	16,785	922	17,707	-	17,707
5573 Scott County Conservation District	35,034	4,514	866	7,014	12,394	1,203	-	-	2,537	3,740	4,781	1,099	5,880	-	5,880
5585 Miami County Conservation Dist	83,757	10,793	2,070	22,377	35,240	2,876	-	-	15,142	18,018	11,430	2,577	14,007	-	14,007
5598 Wichita County Conservation Dist	20,644	2,660	510	6,483	9,653	709	-	-	20,552	21,261	2,817	(1,707)	1,110	-	1,110
5605 Kansas Association of Counties	345,051	44,463	8,529	414	53,406	11,850	-	-	18,542	30,392	47,087	(12,308)	34,779	-	34,779
5606 Labette-Hackberry Crk Watershed Dist 96	36,818	4,744	910	-	5,654	1,264	-	-	3,963	5,227	5,024	(1,662)	3,362	-	3,362
5615 Finney Co Conservation District	44,154	5,690	1,091	4,928	11,709	1,516	-	-	36	1,552	6,025	1,657	7,682	-	7,682
5617 City of Manter	48,783	6,286	1,206	1,864	9,356	1,675	-	-	4,495	6,170	6,657	(880)	5,777	-	5,777
5620 Dorothy Bramlage Library	533,470	68,743	13,187	12,634	94,564	18,321	-	-	22,647	40,968	72,800	(9,148)	63,652	-	63,652
5621 Shawnee Heights Fire District	36,377	4,688	899	2,233	7,820	1,250	-	-	320	1,570	4,964	856	5,820	-	5,820
5622 Doniphan Co Rural Fire District 2	-	-	-	827	827	-	-	-	25,301	25,301	-	(18,461)	(18,461)	-	(18,461)
5632 Stafford County Conservation Dist	37,279	4,804	922	2,342	8,068	1,280	-	-	319	1,599	5,087	764	5,851	-	5,851
5635 City of Melvern	139,636	17,993	3,452	31,024	52,469	4,796	-	-	1,535	6,331	19,055	8,684	27,739	-	27,739
5636 Geary County Conservation District	32,830	4,230	812	311	5,353	1,128	-	-	2,231	3,359	4,480	(598)	3,882	-	3,882
5641 Hamilton County Extension Council	18,018	2,322	445	4,274	7,041	619	-	-	1,926	2,545	2,459	298	2,757	-	2,757
5642 Stafford Recreation Commission	32,008	4,125	791	22,152	27,068	1,099	-	-	16,969	18,068	4,368	(1,511)	2,857	-	2,857
5643 RWD 3 Marshall Co	69,928	9,011	1,729	1,289	12,029	2,401	-	-	891	3,292	9,543	452	9,995	-	9,995
5647 Metropolitan Topeka Airport Auth	2,860,661	368,624	70,714	297,352	736,690	98,245	-	-	3,368	101,613	390,378	132,515	522,893	-	522,893
5648 Dickinson Co Conservation Dist	31,286	4,032	773	185	4,990	1,075	-	-	4,100	5,175	4,269	(877)	3,392	-	3,392

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from			Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	
5649 Burlington Recreation Commission	286,447	36,911	7,081	-	43,992	9,837	-	-	38,992	48,829	39,090	(17,005)	22,085	-	22,085
5654 Harper County Extension Council	-	-	-	-	-	-	-	-	586	586	-	(3,398)	(3,398)	-	(3,398)
5656 RWD 3 Nemaha Co	187,197	24,122	4,627	7,503	36,252	6,429	-	-	1,171	7,600	25,546	4,371	29,917	-	29,917
5661 Kansas Municipal Energy Agency	3,533,868	455,373	87,355	190,079	732,807	121,365	-	-	80,957	202,322	482,246	176,887	659,133	-	659,133
5662 Atchison County Conservation Dist	36,217	4,667	895	1,010	6,572	1,244	-	-	1,544	2,788	4,942	(1,818)	3,124	-	3,124
5665 Holcomb Recreation Commission	229,366	29,556	5,670	8,318	43,544	7,877	-	-	30,120	37,997	31,300	(14,816)	16,484	-	16,484
5668 City of Auburn	263,659	33,975	6,518	13,170	53,663	9,055	-	-	23,913	32,968	35,980	152	36,132	-	36,132
5674 RWD 1 Consolidated Shawnee Co	215,837	27,813	5,335	21,346	54,494	7,413	-	-	7,448	14,861	29,454	4,734	34,188	-	34,188
5675 Derby Recreation Commission	2,011,101	259,150	49,713	45,044	353,907	69,068	-	-	88,119	157,187	274,443	1,277	275,720	-	275,720
5676 RWD 2 Mitchell Co	96,805	12,474	2,393	-	14,867	3,325	-	-	20,075	23,400	13,210	(8,475)	4,735	-	4,735
5677 South Central Kansas Reg Medical Center	6,569,099	846,491	162,385	114,630	1,123,506	225,604	-	-	1,568,656	1,794,260	896,447	(272,082)	624,365	-	624,365
5680 Ellis County Conservation District	106,927	13,779	2,643	44,923	61,345	3,672	-	-	24,975	28,647	14,592	963	15,555	-	15,555
5681 Pratt County Extension Council	29,102	3,750	719	706	5,175	1,000	-	-	2,773	3,773	3,971	(1,262)	2,709	-	2,709
5686 City of Park City	2,437,404	314,083	60,251	326,683	701,017	83,708	-	-	23,228	106,936	332,618	109,396	442,014	-	442,014
5687 City of Bel Aire	1,715,615	221,073	42,409	46,601	310,083	58,920	-	-	397,780	456,700	234,120	(70,506)	163,614	-	163,614
5690 Grant County Recreation Comm	331,102	42,666	8,185	193	51,044	11,371	-	-	44,935	56,306	45,183	(18,224)	26,959	-	26,959
5702 City of Meriden	117,549	15,147	2,906	499	18,552	4,038	-	-	22,573	26,611	16,041	(9,113)	6,928	-	6,928
5704 Highland Cemetery	19,060	2,456	471	171	3,098	655	-	-	19,184	19,839	2,601	(6,023)	(3,422)	-	(3,422)
5710 Public Wholesale Water District No 4	247,765	31,927	6,125	5,533	43,585	8,509	-	-	2,667	11,176	33,811	(1,513)	32,298	-	32,298
5715 Public Wholesale Water Supply Dist 5	156,171	20,124	3,860	297	24,281	5,363	-	-	11,166	16,529	21,312	(2,827)	18,485	-	18,485
5717 Kearny County Conservation District	44,795	5,772	1,107	7,282	14,161	1,538	-	-	27,426	28,964	6,113	(604)	5,509	-	5,509
5724 Marion County Rural Water District 4	135,687	17,485	3,354	16,561	37,400	4,660	-	-	1,173	5,833	18,516	7,820	26,336	-	26,336
5725 Crawford County RWD 2	54,936	7,079	1,358	24	8,461	1,887	-	-	4,380	6,267	7,497	(1,538)	5,959	-	5,959
9000 Topeka Metropolitan Transit Authority	3,670,056	472,922	90,722	70,281	633,925	126,041	-	-	215,965	342,006	500,831	(108,620)	392,211	-	392,211
9035 Coffey County Library	671,523	86,532	16,600	33,849	136,981	23,063	-	-	15,022	38,085	91,639	4,310	95,949	-	95,949
9036 Colby Housing Authority	322,443	41,550	7,971	21,624	71,145	11,074	-	-	12,002	23,076	44,002	7,949	51,951	-	51,951
9037 McPherson Recreation Commission	247,364	31,875	6,115	10,039	48,029	8,495	-	-	2,777	11,272	33,756	2,453	36,209	-	36,209
9038 Sedgwick County Conservation District	68,686	8,851	1,698	20,764	31,313	2,359	-	-	1,840	4,199	9,373	4,600	13,973	-	13,973
9039 RWD 1 Jackson Co	169,780	21,878	4,197	16,129	42,204	5,830	-	-	28,673	34,503	23,169	(307)	22,862	-	22,862
9040 RWD 3 Jackson Co	361,546	46,589	8,937	28,939	84,465	12,416	-	-	-	12,416	49,338	14,889	64,227	-	64,227
9041 City of Ensign	28,861	3,719	713	22,788	27,220	991	-	-	35,893	36,884	3,939	2,407	6,346	-	6,346
9044 Disability Rights Center of Kansas	1,294,182	166,768	31,992	19,706	218,466	44,447	-	-	114,723	159,170	176,609	1,916	178,525	-	178,525
9049 Kearny County Council on Aging	63,054	8,125	1,559	1,129	10,813	2,166	-	-	2,268	4,434	8,605	(1,368)	7,237	-	7,237
9050 USD 208 Recreation Commission	84,238	10,855	2,082	326	13,263	2,893	-	-	1,580	4,473	11,496	474	11,970	-	11,970
9052 City of Salina Housing Authority	300,918	38,776	7,439	4,341	50,556	10,334	-	-	57,717	68,051	41,064	(21,455)	19,609	-	19,609
9058 Atwood Public Library	28,901	3,724	714	278	4,716	992	-	-	723	1,715	3,944	2	3,946	-	3,946
9059 Smoky Hills Public Television	546,558	70,429	13,511	6,046	89,986	18,771	-	-	13,092	31,863	74,586	(9,571)	65,015	-	65,015
9060 USD 303 Recreation Commission	39,504	5,090	977	1,060	7,127	1,356	-	-	1,774	3,130	5,391	(688)	4,703	-	4,703
9061 Consolidated RWD 1	84,058	10,832	2,078	20	12,930	2,886	-	-	23,372	26,258	11,471	(8,638)	2,833	-	2,833
9062 City of Oakley Housing Authority	98,869	12,740	2,444	5,570	20,754	3,396	-	-	-	3,396	13,492	4,238	17,730	-	17,730
9064 Coffey County Historical Museum	105,423	13,585	2,606	3,213	19,404	3,620	-	-	1,379	4,999	14,387	948	15,335	-	15,335
9065 Turner Recreation Commission	433,178	55,819	10,708	45,316	111,843	14,877	-	-	15,989	30,866	59,113	20,461	79,574	-	79,574
9068 Shawnee County Fire District 1	132,481	17,071	3,275	49,113	69,459	4,549	-	-	1,666	6,215	18,079	11,719	29,798	-	29,798
9069 City of Howard Housing Authority	81,914	10,555	2,025	18,868	31,448	2,813	-	-	1,068	3,881	11,178	4,817	15,995	-	15,995
9071 Russell Recreation Commission	59,546	7,673	1,472	66	9,211	2,045	-	-	10,414	12,459	8,126	(3,334)	4,792	-	4,792
9072 City of Russell Housing Authority	107,989	13,915	2,669	110	16,694	3,709	-	-	8,242	11,951	14,737	(4,380)	10,357	-	10,357
9073 City of McFarland	58,865	7,585	1,455	30,785	39,825	2,022	-	-	-	2,022	8,033	5,983	17,616	-	17,616
9075 Oberlin City Library	31,026	3,998	767	8,331	13,096	1,066	-	-	2,339	3,405	4,234	1,560	5,794	-	5,794
9076 Pratt Airport Authority	115,324	14,861	2,851	8,034	25,746	3,960	-	-	11,615	15,575	15,738	(1,413)	14,325	-	14,325

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9079 RWD 1 Elk Co	67,764	8,732	1,675	795	11,202	2,327	-	-	2,160	4,487	9,247	(393)	8,854	-	8,854
9080 Ottawa Recreation Commission	293,141	37,774	7,246	-	45,020	10,068	-	-	17,420	27,488	40,003	(8,019)	31,984	-	31,984
9081 Oberlin Housing Authority	65,078	8,386	1,609	2,879	12,874	2,235	-	-	2,199	4,434	8,881	7	8,888	-	8,888
9082 Fort Scott Housing Authority	247,945	31,950	6,129	13,082	51,161	8,515	-	-	24,037	32,552	33,836	(8,539)	25,297	-	25,297
9084 Goddard Public Library	90,371	11,645	2,234	3,062	16,941	3,104	-	-	3,789	6,893	12,332	2,973	15,305	-	15,305
9085 Johnson Co Fire Dist 1	68,124	8,778	1,684	14,680	25,142	2,339	-	-	-	2,339	9,297	9,594	18,891	-	18,891
9086 SE Kansas Area Agency on Aging	993,986	128,085	24,571	110,280	262,936	34,136	-	-	116,120	150,256	135,643	27,686	163,329	-	163,329
9087 Ulysses Housing Authority	73,997	9,535	1,829	2,704	14,068	2,541	-	-	8,212	10,753	10,098	(1,475)	8,623	-	8,623
9089 Lakin Recreation Commission	134,806	17,371	3,332	7,478	28,181	4,629	-	-	22,434	27,063	18,396	(4,436)	13,960	-	13,960
9090 City of Agra	23,189	2,988	573	3,151	6,712	796	-	-	5,445	6,241	3,164	(2,530)	634	-	634
9091 City of Chase	72,133	9,295	1,783	3,661	14,739	2,478	-	-	5,050	7,528	9,844	(1,245)	8,599	-	8,599
9092 Larned Recreation Comm	82,535	10,635	2,040	5,935	18,610	2,834	-	-	5,816	8,650	11,263	2,717	13,980	-	13,980
9093 City of Scammon	32,649	4,207	807	1,039	6,053	1,121	-	-	871	1,992	4,455	(432)	4,023	-	4,023
9095 Comanche County Hospital	2,732,470	352,105	67,545	106,675	526,325	93,842	-	-	127,640	221,482	372,884	10,377	383,261	-	383,261
9096 Rossville Community Library	75,380	9,713	1,863	59	11,635	2,589	-	-	3,454	6,043	10,287	(1,156)	9,131	-	9,131
9097 Edwards County Hospital	4,232,207	545,360	104,618	83,512	733,490	145,347	-	-	385,925	531,272	577,545	(88,828)	488,717	-	488,717
9098 Sublette Recreation Commission	89,570	11,542	2,214	1,323	15,079	3,076	-	-	8,080	11,156	12,223	(1,753)	10,470	-	10,470
9100 City of Weir	103,940	13,394	2,569	19,022	34,985	3,569	-	-	3,309	6,878	14,184	5,148	19,332	-	19,332
9101 Deerfield Recreation Commission	34,653	4,465	857	7,731	13,053	1,190	-	-	7,204	8,394	4,729	(2,011)	2,718	-	2,718
9102 Stanton County Cemetery Board	28,641	3,691	708	-	4,399	984	-	-	3,071	4,055	3,908	(1,212)	2,696	-	2,696
9103 SW Kansas Area Agency on Aging	1,078,806	139,014	26,668	243,194	408,876	37,050	-	-	11,826	48,876	147,218	54,138	201,356	-	201,356
9104 Jayhawk Area Agency on Aging	1,168,897	150,623	28,895	70,125	249,643	40,143	-	-	49,165	89,308	159,513	32,014	191,527	-	191,527
9105 NW Kansas Area Agency on Aging	760,191	97,958	18,792	23,283	140,033	26,107	-	-	70,198	96,305	103,739	(14,370)	89,369	-	89,369
9106 Post Rock Extension District 1	176,334	22,722	4,359	4,057	31,138	6,056	-	-	11,144	17,200	24,063	1,009	25,072	-	25,072
9108 City of Bronson	67,503	8,698	1,669	1,841	12,208	2,318	-	-	7,700	10,018	9,212	(2,683)	6,529	-	6,529
9109 City of Gridley	78,186	10,075	1,933	194	12,202	2,685	-	-	4,323	7,008	10,670	(754)	9,916	-	9,916
9110 City of Inman	249,228	32,115	6,161	2,486	40,762	8,559	-	-	137,900	146,459	34,011	(35,965)	(1,954)	-	(1,954)
9111 City of New Strawn	80,471	10,369	1,989	1,084	13,442	2,764	-	-	6,399	9,163	10,981	(6,121)	4,860	-	4,860
9113 City of Uniontown	90,331	11,640	2,233	2,430	16,303	3,102	-	-	2,710	5,812	12,327	(180)	12,147	-	12,147
9114 Erie City Public Library	16,776	2,162	415	159	2,736	576	-	-	4,137	4,713	2,289	(1,114)	1,175	-	1,175
9115 Oakley Public Library	91,193	11,751	2,254	91	14,096	3,132	-	-	1,759	4,891	12,445	(166)	12,279	-	12,279
9116 Oswego Public Library	26,075	3,360	645	1,606	5,611	896	-	-	1,002	1,898	3,558	123	3,681	-	3,681
9117 Stanton County Public Library	80,030	10,313	1,978	14,328	26,619	2,748	-	-	19,302	22,050	10,921	(3,455)	7,466	-	7,466
9121 Wichita County Extension Council	26,376	3,399	652	10	4,061	906	-	-	869	1,775	3,599	(192)	3,407	-	3,407
9122 Jewell County Conservation District	45,176	5,821	1,117	12,544	19,482	1,551	-	-	832	2,383	6,165	3,847	10,012	-	10,012
9123 Rooks County Conservation District	33,571	4,326	830	10,486	15,642	1,153	-	-	20,483	21,636	4,581	(4,100)	481	-	481
9124 Russell County Conservation District	70,850	9,130	1,751	9,974	20,855	2,433	-	-	12,898	15,331	9,669	2,654	12,323	-	12,323
9125 Saline County Conservation District	127,951	16,488	3,163	21,557	41,208	4,394	-	-	12,071	16,465	17,461	4,105	21,566	-	21,566
9126 Hugoton Recreation Commission	169,459	21,836	4,189	-	26,025	5,819	-	-	6,631	12,450	23,125	(2,733)	20,392	-	20,392
9127 Hospital Dist No 6 of Harper County	7,725,449	995,498	190,969	17,833	1,204,300	265,317	-	-	227,977	493,294	1,054,247	(90,747)	963,500	-	963,500
9128 Johnson County RWD 7	672,525	86,661	16,624	62,933	166,218	23,097	-	-	618	23,715	91,776	26,850	118,626	-	118,626
9129 Jetmore Housing Authority	24,251	3,125	599	11	3,735	833	-	-	5,836	6,669	3,309	(2,268)	1,041	-	1,041
9130 Stanton County Health Care Facility	4,048,037	521,628	100,065	16,249	637,942	139,023	-	-	434,007	573,030	552,412	(150,685)	401,727	-	401,727
9131 City of Palco	121,638	15,674	3,007	37,038	55,719	4,178	-	-	1,289	5,467	16,599	10,308	26,907	-	26,907
9132 Western Kansas Groundwater Management	174,470	22,482	4,313	37,621	64,416	5,992	-	-	10,044	16,036	23,809	8,406	32,215	-	32,215
9134 Tri-Ko Inc	3,021,081	389,295	74,680	102,093	566,068	103,754	-	-	432,542	536,296	412,269	(174,105)	238,164	-	238,164
9135 Mary Cotton Public Library	70,990	9,148	1,755	531	11,434	2,438	-	-	2,700	5,138	9,688	1,579	11,267	-	11,267
9136 City of Harveyville	51,449	6,630	1,272	7,436	15,338	1,767	-	-	5,445	7,212	7,021	(1,613)	5,408	-	5,408
9137 SE Kansas Regional Juvenile Detention Center	401,771	51,772	9,932	13,438	75,142	13,799	-	-	68,578	82,377	54,827	(6,347)	48,480	-	48,480

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9138 City of Greenleaf	58,424	7,528	1,444	-	8,972	2,007	-	-	1,516	3,523	7,973	(656)	7,317	-	7,317
9139 Kansas Guardianship Program	338,497	43,619	8,367	936	52,922	11,625	-	-	76,578	88,203	46,193	(22,093)	24,100	-	24,100
9140 City of Pleasanton	375,836	48,430	9,290	23,057	80,777	12,908	-	-	90,325	103,233	51,288	(29,096)	22,192	-	22,192
9141 City of Winchester	94,681	12,201	2,340	55,166	69,707	3,252	-	-	43,489	46,741	12,921	7,002	19,923	-	19,923
9142 Wakarusa Township	125,927	16,227	3,113	10,414	29,754	4,325	-	-	50,370	54,695	17,184	(32,827)	(15,643)	-	(15,643)
9144 N C Kansas Reg Juvenile Deten Facility	1,479,214	190,611	36,565	147,494	374,670	50,801	-	-	42,180	92,981	201,860	47,245	249,105	-	249,105
9145 Developmental Services of NW Kansas Inc	7,623,092	982,308	188,439	300,169	1,470,916	261,801	-	-	342,209	604,010	1,040,279	(81,552)	958,727	-	958,727
9146 Futures Unlimited Inc	2,505,308	322,833	61,930	42,227	426,990	86,040	-	-	143,293	229,333	341,885	(90,788)	251,097	-	251,097
9147 C O F Training Services Inc	3,589,045	462,483	88,719	106,895	658,097	123,259	-	-	66,038	189,297	489,776	(116,941)	372,835	-	372,835
9148 NW Local Environmental Protection Group	37,900	4,884	937	1,621	7,442	1,302	-	-	14,856	16,158	5,172	(273)	4,899	-	4,899
9149 Big Lakes Developmental Center Inc	4,629,950	596,613	114,450	143,062	854,125	159,007	-	-	177,301	336,308	631,822	(39,513)	592,309	-	592,309
9150 Multi Community Diversified Service Inc	2,915,758	375,723	72,076	42,613	490,412	100,137	-	-	266,054	366,191	397,897	(175,151)	222,746	-	222,746
9151 High Plains Mental Health Center	7,961,088	1,025,862	196,794	853,975	2,076,631	273,409	-	-	7,161	280,570	1,086,403	283,950	1,370,353	-	1,370,353
9152 Arrowhead West Inc	6,585,854	848,650	162,799	165,062	1,176,511	226,179	-	-	135,748	361,927	898,733	(96,378)	802,355	-	802,355
9154 NE Kansas Area Agency on Aging Inc	602,477	77,635	14,893	87,452	179,980	20,691	-	-	27,617	48,308	82,216	37,808	120,024	-	120,024
9155 City of Onaga	189,762	24,453	4,691	3,507	32,651	6,517	-	-	49,125	55,642	25,896	(16,117)	9,779	-	9,779
9156 Central Rush County Ems	33,611	4,331	831	7,659	12,821	1,155	-	-	9,941	11,096	4,587	(447)	4,140	-	4,140
9157 Tri-Valley Developmental Service Inc	3,217,076	414,551	79,525	277,800	771,876	110,485	-	-	137,268	247,753	439,016	(7,756)	431,260	-	431,260
9159 Sunflower Extension District 6	107,568	13,861	2,659	5,161	21,681	3,695	-	-	5,968	9,663	14,679	740	15,419	-	15,419
9160 Goodland Housing Authority	171,824	22,141	4,247	10,904	37,292	5,901	-	-	6,913	12,814	23,448	3,449	26,897	-	26,897
9161 Medicine Lodge Township	87,646	11,294	2,167	608	14,069	3,010	-	-	1,931	4,941	11,960	(1,010)	10,950	-	10,950
9162 NW Kansas Groundwater Mgt Dist 4	177,897	22,924	4,398	1,950	29,272	6,109	-	-	9,762	15,871	24,277	(5,894)	18,383	-	18,383
9163 Coldwater-Wilmore Regional Library	29,984	3,864	741	2,858	7,463	1,029	-	-	1,238	2,267	4,092	(1)	4,091	-	4,091
9164 Twin Valley Developmental Services Inc	1,906,059	245,614	47,117	112,024	404,755	65,460	-	-	321,081	386,541	260,109	(110,905)	149,204	-	149,204
9166 Scott County Extension Council (Inactive)	-	-	-	151	151	-	-	-	2,249	2,249	-	(1,400)	(1,400)	-	(1,400)
9169 Housing Authority City of Iola	281,797	36,312	6,966	13,180	56,458	9,677	-	-	21,138	30,815	38,455	(396)	38,059	-	38,059
9170 Plumb Township Wabaunsee Co	18,058	2,327	446	1,054	3,827	621	-	-	3,410	4,031	2,464	(1,335)	1,129	-	1,129
9171 Training & Evaluation Center Hutchinson	2,766,141	356,444	68,378	211,147	635,969	94,999	-	-	1,037,848	1,132,847	377,479	(188,832)	188,647	-	188,647
9172 Nemaha County Training Center Inc	1,169,999	150,766	28,922	74,393	254,081	40,182	-	-	128,396	168,578	159,663	(9,055)	150,608	-	150,608
9173 Sheltered Living Inc	4,232,728	545,427	104,631	97,758	747,816	145,366	-	-	290,171	435,537	577,616	(77,941)	499,675	-	499,675
9174 Starkey Inc	9,199,552	1,185,450	227,408	462,479	1,875,337	315,942	-	-	797,094	1,113,036	1,255,409	(350,180)	905,229	-	905,229
9175 Community Living Opportunities Inc	329,157	42,415	8,137	155,612	206,164	11,304	-	-	136,888	148,192	44,918	(101,538)	(56,620)	-	(56,620)
9176 City of Grainfield	41,789	5,385	1,033	13,858	20,276	1,435	-	-	116	1,551	5,703	5,011	10,714	-	10,714
9177 City of Cunningham	76,582	9,868	1,893	420	12,181	2,630	-	-	3,118	5,748	10,451	(1,055)	9,396	-	9,396
9178 City of Greeley	48,222	6,214	1,192	572	7,978	1,656	-	-	1,194	2,850	6,581	2,420	9,001	-	9,001
9181 Colby Recreation Dept (Inactive)	-	-	-	-	-	-	-	-	9,156	9,156	-	(5,754)	(5,754)	-	(5,754)
9182 City of Whitewater	139,175	17,934	3,440	16,148	37,522	4,780	-	-	8,475	13,255	18,992	2,682	21,674	-	21,674
9183 Walnut Creek Extension Dist 2	126,207	16,263	3,120	3,062	22,445	4,335	-	-	2,730	7,065	17,223	604	17,827	-	17,827
9184 SC Kansas Area Agency on Aging	352,026	45,362	8,702	30,345	84,409	12,090	-	-	8,936	21,026	48,039	3,010	51,049	-	51,049
9185 Rice County Council on Aging	297,591	38,347	7,356	13,894	59,597	10,220	-	-	5,799	16,019	40,610	3,796	44,406	-	44,406
9186 Kingman County Council on Aging	86,844	11,191	2,147	-	13,338	2,982	-	-	23,966	26,948	11,851	(9,620)	2,231	-	2,231
9187 City of Norcatar	28,841	3,716	713	590	5,019	990	-	-	673	1,663	3,936	327	4,263	-	4,263
9188 Beloit Housing Authority	75,099	9,677	1,856	9,248	20,781	2,579	-	-	41	2,620	10,248	4,933	15,181	-	15,181
9190 Sherman County Conservation District	60,127	7,748	1,486	12,268	21,502	2,065	-	-	11,017	13,082	8,205	2,819	11,024	-	11,024
9191 Jackson County Conservation District	130,978	16,878	3,238	18,035	38,151	4,498	-	-	130	4,628	17,874	5,655	23,529	-	23,529
9192 Johnson County Extension Council	176,414	22,733	4,361	19,648	46,742	6,059	-	-	24,121	30,180	24,074	3,098	27,172	-	27,172
9193 Yates Center Public Library	34,453	4,440	852	409	5,701	1,184	-	-	634	1,818	4,702	(82)	4,620	-	4,620
9194 Overbrook Public Library	44,915	5,788	1,110	110	7,008	1,542	-	-	1,586	3,128	6,129	(374)	5,755	-	5,755
9195 Franklin County RWD 6	166,813	21,496	4,124	8,043	33,663	5,729	-	-	18,610	24,339	22,764	(2,306)	20,458	-	20,458

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9196 Public Wholesale Water Supply 11	222,351	28,652	5,496	5,442	39,590	7,636	-	-	17,847	25,483	30,343	(4,111)	26,232	-	26,232
9197 Public Wholesale Water Supply 12	172,506	22,229	4,264	23,832	50,325	5,924	-	-	17,532	23,456	23,541	1,250	24,791	-	24,791
9198 Pawnee Mental Health Services Inc	11,739,614	1,512,761	290,197	1,998,241	3,801,199	403,176	-	-	513,566	916,742	1,602,037	531,932	2,133,969	-	2,133,969
9199 Topeka Association for Retarded Citizens	3,723,570	479,817	92,045	155,762	727,624	127,879	-	-	61,721	189,600	508,134	20,992	529,126	-	529,126
9200 North Central Regional Planning Commission	899,245	115,876	22,229	6,686	144,791	30,883	-	-	21,728	52,611	122,715	(10,063)	112,652	-	112,652
9201 Coffeyville Regional Medical Center Inc	15,671,325	2,019,400	387,387	100,812	2,507,599	538,204	-	-	2,210,719	2,748,923	2,138,574	(505,347)	1,633,227	-	1,633,227
9202 Kansas Public Telecommunications	1,408,785	181,535	34,824	79,213	295,572	48,382	-	-	73,482	121,864	192,249	36,597	228,846	-	228,846
9204 Elk County Council on Aging	63,014	8,120	1,558	575	10,253	2,164	-	-	15,288	17,452	8,599	(2,471)	6,128	-	6,128
9205 City of La Harpe	138,012	17,784	3,412	10,810	32,006	4,740	-	-	37,345	42,085	18,834	(5,513)	13,321	-	13,321
9206 City of Offerle	34,032	4,385	841	88	5,314	1,169	-	-	2,024	3,193	4,644	(886)	3,758	-	3,758
9207 Wabausee County Extension Council	36,718	4,731	908	1,717	7,356	1,261	-	-	2,002	3,263	5,011	1,264	6,275	-	6,275
9208 Cowley County Council on Aging	151,200	19,484	3,738	6,326	29,548	5,193	-	-	17,298	22,491	20,633	(7,259)	13,374	-	13,374
9209 McPherson County Council on Aging	75,039	9,669	1,855	5,074	16,598	2,577	-	-	11,651	14,228	10,240	(2,873)	7,367	-	7,367
9210 Center Twp Reno County	28,741	3,704	710	68	4,482	987	-	-	2,477	3,464	3,922	(505)	3,417	-	3,417
9211 RWD 5 Anderson Co	88,227	11,369	2,181	2,797	16,347	3,030	-	-	4,382	7,412	12,040	(144)	11,896	-	11,896
9212 RWD 3 Cowley Co	117,729	15,171	2,910	13,813	31,894	4,043	-	-	3,515	7,558	16,066	7,892	23,958	-	23,958
9213 RWD 6 Crawford Co	42,670	5,498	1,055	5,177	11,730	1,465	-	-	14,774	16,239	5,823	(3,217)	2,606	-	2,606
9214 RWD 1 Woodson Co	109,452	14,104	2,706	2,905	19,715	3,759	-	-	23,294	27,053	14,936	(5,348)	9,588	-	9,588
9215 Kansas Bostwick Irrigation District 2	446,787	57,573	11,044	11,107	79,724	15,344	-	-	54,655	69,999	60,970	(13,949)	47,021	-	47,021
9216 Greeley County Library	38,943	5,018	963	271	6,252	1,338	-	-	7,326	8,664	5,314	(2,360)	2,954	-	2,954
9217 Haskell Township Library	81,793	10,540	2,022	457	13,019	2,809	-	-	4,606	7,415	11,162	(16,826)	(5,664)	-	(5,664)
9218 City of Kensington	65,479	8,438	1,619	99	10,156	2,249	-	-	8,053	10,302	8,936	(2,345)	6,591	-	6,591
9219 City of Mound Valley	63,855	8,228	1,578	6,655	16,461	2,193	-	-	8,582	10,775	8,714	1,200	9,914	-	9,914
9220 Kanwaka Township	108,189	13,941	2,674	2,743	19,358	3,715	-	-	11,457	15,172	14,764	(2,324)	12,440	-	12,440
9221 Lincoln Township Dickinson County	17,657	2,275	436	894	3,605	607	-	-	9,089	9,696	2,410	(2,399)	11	-	11
9222 Doniphan Co Conservation District	42,089	5,424	1,040	-	6,464	1,446	-	-	4,519	5,965	5,744	(2,340)	3,404	-	3,404
9224 Gove County Medical Center	6,698,573	863,175	165,585	273,492	1,302,252	230,051	-	-	596,692	826,743	914,115	(52,835)	861,280	-	861,280
9225 Bird City Housing Authority	43,793	5,643	1,083	1,971	8,697	1,504	-	-	1,691	3,195	5,976	(407)	5,569	-	5,569
9226 Scott Recreation Commission	99,631	12,838	2,463	4,472	19,773	3,422	-	-	414	3,836	13,596	1,004	14,600	-	14,600
9227 Labette Center for Mental Health Service	3,766,060	485,293	93,095	785,229	1,363,617	129,339	-	-	-	129,339	513,932	257,261	771,193	-	771,193
9228 Cheney Recreation Commission	89,049	11,475	2,201	873	14,549	3,058	-	-	4,208	7,266	12,152	3,380	15,532	-	15,532
9229 Douglass Public Library	28,961	3,732	716	-	4,448	995	-	-	1,586	2,581	3,952	(751)	3,201	-	3,201
9230 Reno Township	109,953	14,168	2,718	9,618	26,504	3,776	-	-	19,180	22,956	15,005	(4,183)	10,822	-	10,822
9231 City of Richmond	133,242	17,170	3,294	9,622	30,086	4,576	-	-	806	5,382	18,183	6,851	25,034	-	25,034
9233 Iroquois Center for Human Development	1,470,456	189,482	36,349	305,384	531,215	50,500	-	-	12,498	62,998	200,665	55,947	256,612	-	256,612
9234 Bert Nash Community Mental Health	20,496,127	2,641,122	506,654	4,248,095	7,395,871	703,903	-	-	-	703,903	2,796,987	1,761,871	4,558,858	-	4,558,858
9235 City of Elwood	433,158	55,817	10,707	3,863	70,387	14,876	-	-	11,512	26,388	59,111	(4,671)	54,440	-	54,440
9236 City of Elk City	83,657	10,780	2,068	20,493	33,341	2,873	-	-	4,011	6,884	11,416	1,694	13,110	-	13,110
9237 Park Township	34,553	4,453	854	1,068	6,375	1,186	-	-	2,627	3,813	4,715	(498)	4,217	-	4,217
9238 Unified Government of Wyandotte County	68,652,141	8,846,484	1,697,046	1,066,694	11,610,224	2,357,736	-	-	1,739,799	4,097,535	9,368,558	(552,029)	8,816,529	80,716	8,897,245
9240 Flint Hills Community Health Center Inc	4,097,141	527,956	101,279	63,562	692,797	140,709	-	-	560,183	700,892	559,113	(162,996)	396,117	-	396,117
9242 University of Kansas Hospital Authority	22,716,091	2,927,185	561,530	-	3,488,715	780,144	-	-	5,417,025	6,197,169	3,099,933	(2,103,267)	996,666	-	996,666
9243 St Francis Housing Authority	42,670	5,498	1,055	4,863	11,416	1,465	-	-	4,638	6,103	5,823	1,905	7,728	-	7,728
9244 Horton Housing Authority	76,843	9,902	1,900	3,189	14,991	2,639	-	-	4,229	6,868	10,486	(3,366)	7,120	-	7,120
9245 Lawrence Housing Authority	1,870,263	241,001	46,232	18,225	305,458	64,231	-	-	95,408	159,639	255,224	(26,396)	228,828	-	228,828
9246 Lincoln Housing Authority	70,129	9,037	1,734	-	10,771	2,408	-	-	11,417	13,825	9,570	(4,781)	4,789	-	4,789
9247 City of Burden	130,076	16,761	3,215	14,985	34,961	4,468	-	-	803	5,271	17,751	3,301	21,052	-	21,052
9248 City of Longton	70,048	9,026	1,732	1,543	12,301	2,406	-	-	726	3,132	9,559	136	9,695	-	9,695
9249 City of Westmoreland	118,311	15,245	2,925	6,195	24,365	4,064	-	-	21,024	25,088	16,145	(7,709)	8,436	-	8,436

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
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Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the Year Ended June 30, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9250 Consolidated RWD 2	212,029	27,322	5,241	5,456	38,019	7,282	-	-	27,201	34,483	28,934	(4,855)	24,079	-	24,079
9251 Towanda Township	75,801	9,768	1,874	16,753	28,395	2,603	-	-	1,463	4,066	10,344	3,768	14,112	-	14,112
9253 City of Herndon	69,267	8,926	1,712	7,035	17,673	2,379	-	-	4,578	6,957	9,452	3,678	13,130	-	13,130
9254 Housing Authority of City of Galena	40,586	5,230	1,003	2,546	8,779	1,393	-	-	19,677	21,070	5,539	(4,046)	1,493	-	1,493
9255 Atchison Housing Authority	447,929	57,720	11,073	16,936	85,729	15,383	-	-	47,738	63,121	61,126	(4,412)	56,714	-	56,714
9256 Jetmore Public Library	24,612	3,172	608	36	3,816	845	-	-	2,930	3,775	3,359	(794)	2,565	-	2,565
9257 Hays Housing Authority	42,510	5,478	1,051	1,518	8,047	1,459	-	-	7,197	8,656	5,801	(2,097)	3,704	-	3,704
9258 Housing Authority of City of Belleville	70,409	9,073	1,740	4,132	14,945	2,418	-	-	8,555	10,973	9,608	(1,806)	7,802	-	7,802
9259 Sharon Springs Housing Authority	18,138	2,337	448	69	2,854	623	-	-	2,640	3,263	2,475	(1,363)	1,112	-	1,112
9260 Haysville Community Library	203,391	26,209	5,028	19,880	51,117	6,985	-	-	17,813	24,798	27,756	4,583	32,339	-	32,339
9261 Hamilton County Library	100,052	12,893	2,473	1,790	17,156	3,436	-	-	3,421	6,857	13,654	(378)	13,276	-	13,276
9262 Ellis Public Library	32,168	4,145	795	2,674	7,614	1,105	-	-	1,768	2,873	4,390	611	5,001	-	5,001
9263 Bucklin Public Library	28,340	3,652	701	3,518	7,871	974	-	-	5,272	6,246	3,867	1,095	4,962	-	4,962
9264 Elkhart Cemetery District	25,594	3,298	633	-	3,931	879	-	-	2,683	3,562	3,493	(1,071)	2,422	-	2,422
9265 Ellis Recreation Commission	70,409	9,073	1,740	4,997	15,810	2,418	-	-	510	2,928	9,608	1,989	11,597	-	11,597
9266 Clay County Conservation District	41,047	5,289	1,015	530	6,834	1,409	-	-	18,395	19,804	5,601	(3,809)	1,792	-	1,792
9267 City of Linn Valley	177,195	22,833	4,380	14,458	41,671	6,085	-	-	4,450	10,535	24,181	9,711	33,892	-	33,892
9268 City of Blue Mound	82,675	10,653	2,044	2,885	15,582	2,839	-	-	1,923	4,762	11,282	494	11,776	-	11,776
9269 Kansas Workers Risk Cooperative for Counties	932,215	120,125	23,044	100,320	243,489	32,016	-	-	8,541	40,557	127,214	24,499	151,713	-	151,713
9270 Manhattan Housing Authority	440,092	56,710	10,879	58,616	126,205	15,114	-	-	151,451	166,565	60,057	(6,934)	53,123	-	53,123
9271 Norton Housing Authority	50,908	6,560	1,258	-	7,818	1,748	-	-	18,261	20,009	6,947	(8,968)	(2,021)	-	(2,021)
9272 Topeka Housing Authority	2,081,931	268,277	51,464	6,002	325,743	71,500	-	-	247,313	318,813	284,109	(54,933)	229,176	-	229,176
9275 City of Linwood	198,400	25,566	4,904	64,033	94,503	6,813	-	-	5,247	12,060	27,075	20,994	48,069	-	48,069
9276 Lindsborg Community Library	28,881	3,722	714	2,315	6,751	992	-	-	1,810	2,802	3,941	(146)	3,795	-	3,795
9277 City of North Newton	463,622	59,742	11,461	40,673	111,876	15,922	-	-	89,798	105,720	63,268	(15,334)	47,934	-	47,934
9278 City of Arcadia	106,185	13,683	2,625	26,831	43,139	3,646	-	-	11,618	15,264	14,490	7,835	22,325	-	22,325
9279 Four County Mental Health Center Inc	13,084,864	1,686,110	323,451	505,432	2,514,993	449,377	-	-	99,818	549,195	1,785,615	409,229	2,194,844	-	2,194,844
9280 Disability Planning Organization of Kansas Inc	612,919	78,980	15,151	61,385	155,516	21,049	-	-	9,149	30,198	83,641	27,610	111,251	-	111,251
9281 OCKC Inc	12,173,954	1,568,730	300,934	642,054	2,511,718	418,093	-	-	-	418,093	1,661,309	383,942	2,045,251	-	2,045,251
9282 Housing Authority of Kansas City Kansas	5,632,955	725,860	139,244	315,529	1,180,633	193,454	-	-	96,182	289,636	768,697	25,986	794,683	-	794,683
9283 Hoisington Recreation Commission	43,612	5,620	1,078	45	6,743	1,498	-	-	2,121	3,619	5,952	(568)	5,384	-	5,384
9284 Cottonwood Inc	6,404,189	825,241	158,308	23,713	1,007,262	219,940	-	-	476,587	696,527	873,942	(236,673)	637,269	-	637,269
9285 Johnson Co Fire Dist No 2	-	-	-	-	-	-	-	-	1,186	1,186	-	(4,756)	(4,756)	-	(4,756)
9286 Oskaloosa Public Library	22,468	2,895	555	936	4,386	772	-	-	7,512	8,284	3,066	(1,619)	1,447	-	1,447
9287 Basehor Community Library	392,592	50,589	9,705	15,996	76,290	13,483	-	-	21,519	35,002	53,575	3,069	56,644	-	56,644
9288 City of Gypsum	77,023	9,925	1,904	1,571	13,400	2,645	-	-	4,625	7,270	10,511	(3,000)	7,511	-	7,511
9289 Greenleaf Housing Authority	20,744	2,673	513	434	3,620	713	-	-	1,112	1,825	2,831	(229)	2,602	-	2,602
9292 Spring Hill Recreation Commission	468,573	60,380	11,583	62,555	134,518	16,092	-	-	-	16,092	63,943	26,636	90,579	-	90,579
9293 RWD 4 Franklin Co	170,501	21,971	4,215	70,447	96,633	5,856	-	-	84	5,940	23,267	19,592	42,859	-	42,859
9294 Mulvane Public Library	201,888	26,015	4,991	11,600	42,606	6,933	-	-	6,437	13,370	27,550	1,407	28,957	-	28,957
9295 City of Prescott	89,911	11,586	2,223	2,171	15,980	3,088	-	-	4,203	7,291	12,270	1,993	14,263	-	14,263
9297 Thomas Co Economic Development Alliance	80,631	10,390	1,993	28,233	40,616	2,769	-	-	11,731	14,500	11,003	2,789	13,792	-	13,792
9298 Housing Authority of City of Holton	72,714	9,370	1,797	298	11,465	2,497	-	-	1,943	4,440	9,923	(453)	9,470	-	9,470
9299 City of Bentley	145,889	18,799	3,606	34,232	56,637	5,010	-	-	11,616	16,626	19,909	4,534	24,443	-	24,443
9301 The Center for Counseling & Consultation	4,456,963	574,322	110,174	814,664	1,499,160	153,066	-	-	365	153,431	608,216	285,117	893,333	-	893,333
9306 River Valley Extension District 4	291,277	37,534	7,200	13,139	57,873	10,004	-	-	2,674	12,678	39,749	1,641	41,390	-	41,390
9307 Public Wholesale Water Supply District 13	196,316	25,297	4,853	50,032	80,182	6,742	-	-	57,178	63,920	26,790	1,998	28,788	-	28,788
9308 Linn County Library District 1	39,684	5,114	981	2,214	8,309	1,363	-	-	10,114	11,477	5,415	(613)	4,802	-	4,802
9309 Pleasanton Housing Authority	105,524	13,598	2,608	7,907	24,113	3,624	-	-	1,007	4,631	14,400	2,530	16,930	-	16,930

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9310 Public Housing Agency of S Hutchinson	179,140	23,084	4,428	3,867	31,379	6,152	-	-	17,668	23,820	24,446	(2,972)	21,474	-	21,474
9311 Housing Authority of the City of Solomon	20,944	2,699	518	1,304	4,521	719	-	-	3,986	4,705	2,858	(1,732)	1,126	-	1,126
9313 USD 350 Recreation Commission	42,209	5,439	1,043	12	6,494	1,449	-	-	2,012	3,461	5,760	(504)	5,256	-	5,256
9314 Wellington Housing Authority	136,870	17,637	3,383	-	21,020	4,701	-	-	17,046	21,747	18,678	(7,067)	11,611	-	11,611
9317 Nippawalla Township (Inactive)	-	-	-	-	-	-	-	-	150	150	-	(1,101)	(1,101)	-	(1,101)
9318 Linn County Library District # 5	71,572	9,223	1,769	10,318	21,310	2,458	-	-	21,299	23,757	9,767	896	10,663	-	10,663
9320 City of Vermillion	33,070	4,261	817	783	5,861	1,136	-	-	955	2,091	4,513	(360)	4,153	338	4,491
9321 Public Wholesale Water Supply District # 20	182,226	23,482	4,505	32,697	60,684	6,258	-	-	7,986	14,244	24,867	3,951	28,818	-	28,818
9322 Thomas County Historical Society	69,587	8,967	1,720	16,135	26,822	2,389	-	-	25,906	28,295	9,496	(7,613)	1,883	-	1,883
9323 Phillips-Rooks Extension Dist # 5	61,390	7,911	1,518	254	9,683	2,108	-	-	1,929	4,037	8,378	542	8,920	-	8,920
9329 Jefferson County Rural Water Dist No 13	191,285	24,649	4,728	9,485	38,862	6,569	-	-	5,004	11,573	26,104	3,689	29,793	-	29,793
9330 Rose Hill Recreation Commission	173,367	22,340	4,286	17,196	43,822	5,954	-	-	10,914	16,868	23,658	3,575	27,233	-	27,233
9339 Coffey County Conservation District	44,454	5,728	1,099	1,287	8,114	1,526	-	-	1,729	3,255	6,066	(175)	5,891	-	5,891
9341 Meadowlark Extension District	257,926	33,236	6,376	26,287	65,899	8,858	-	-	9,016	17,874	35,198	3,472	38,670	-	38,670
9342 Park City Public Library	142,762	18,396	3,529	29,487	51,412	4,903	-	-	6,682	11,585	19,482	7,301	26,783	-	26,783
9347 Auburn Township	123,602	15,927	3,055	17,297	36,279	4,245	-	-	11,803	16,048	16,867	6,056	22,923	-	22,923
9350 The Housing Authority of the City of Paola	175,612	22,629	4,341	-	26,970	6,031	-	-	17,118	23,149	23,965	(7,854)	16,111	-	16,111
9351 The Housing Authority of the City of Phillipsburg	56,500	7,281	1,397	378	9,056	1,941	-	-	17,311	19,252	7,710	(4,729)	2,981	-	2,981
9353 Equus Beds Groundwater Mgmt Dist # 2	247,384	31,878	6,115	13,219	51,212	8,496	-	-	20,469	28,965	33,759	4,273	38,032	-	38,032
9354 Americus Township Library	21,245	2,738	525	858	4,121	729	-	-	69	798	2,899	259	3,158	-	3,158
9360 Southeast Kansasworks Inc	876,778	112,981	21,674	15,247	149,902	30,111	-	-	131,200	161,311	119,649	(37,845)	81,804	-	81,804
9362 Kansas Power Pool	1,130,235	145,642	27,939	141,239	314,820	38,816	-	-	2,877	41,693	154,237	27,965	182,202	-	182,202
9363 Osborne Housing Authority	76,562	9,866	1,893	705	12,464	2,629	-	-	1,649	4,278	10,448	(80)	10,368	-	10,368
9365 Newton Housing Authority	204,072	26,297	5,045	19,403	50,745	7,008	-	-	21,185	28,193	27,849	(5,145)	22,704	-	22,704
9366 Lincoln Carnegie Library	17,457	2,249	432	148	2,829	599	-	-	12,374	12,973	2,382	(3,072)	(690)	-	(690)
9367 City of St George	264,320	34,060	6,534	12,164	52,758	9,077	-	-	22,169	31,246	36,070	(1,185)	34,885	-	34,885
9370 Ashland Library	28,641	3,691	708	247	4,646	984	-	-	2,573	3,557	3,908	(719)	3,189	-	3,189
9372 City of Otis	76,221	9,822	1,884	4,847	16,553	2,618	-	-	13,989	16,607	10,402	776	11,178	-	11,178
9375 City of Chanute Housing Authority	236,281	30,447	5,841	2,158	38,446	8,115	-	-	14,793	22,908	32,244	(208)	32,036	-	32,036
9380 Baldwin City Recreation Commission	289,634	37,322	7,160	29,307	73,789	9,947	-	-	7,647	17,594	39,525	7,075	46,600	-	46,600
9381 Barton County Conservation District	43,031	5,545	1,064	23,812	30,421	1,478	-	-	40,919	42,397	5,872	1,063	6,935	-	6,935
9382 Coffey County Housing Authority	85,762	11,051	2,120	4,363	17,534	2,945	-	-	1,242	4,187	11,703	829	12,532	-	12,532
9383 Parsons Housing Authority	170,241	21,937	4,208	10,206	36,351	5,846	-	-	27,933	33,779	23,232	(3,383)	19,849	-	19,849
9387 Hoxie Housing Authority	53,533	6,898	1,323	7,379	15,600	1,839	-	-	10,453	12,292	7,305	2,865	10,170	-	10,170
9403 Strong City Housing Authority	27,057	3,487	669	5,471	9,627	929	-	-	6,317	7,246	3,692	(580)	3,112	-	3,112
9404 Public Wholesale Water Supply District # 23	229,386	29,559	5,670	13,072	48,301	7,878	-	-	26,931	34,809	31,303	(356)	30,947	-	30,947
9406 Stockton Recreation Commission	35,595	4,587	880	12,064	17,531	1,223	-	-	8,922	10,145	4,857	(271)	4,586	711	5,297
9407 Unified Greeley County	1,479,856	190,694	36,581	67,980	295,255	50,823	-	-	50,539	101,362	201,947	(3,666)	198,281	-	198,281
9408 Great Plains Development Authority	339,479	43,745	8,392	9,499	61,636	11,659	-	-	7,468	19,127	46,327	4,527	50,854	-	50,854
9411 Horsethief Reservoir	143,023	18,430	3,535	34,599	56,564	4,912	-	-	6,770	11,682	19,518	3,890	23,408	-	23,408
9412 City of Fontana	21,606	2,784	534	4,283	7,601	742	-	-	90	832	2,948	1,312	4,260	-	4,260
9418 Garden City Housing Authority	171,463	22,095	4,238	288	26,621	5,889	-	-	9,148	15,037	23,399	(2,095)	21,304	-	21,304
9424 Rural Water District # 5	229,466	29,569	5,672	758	35,999	7,881	-	-	158,727	166,608	31,314	(42,445)	(11,131)	-	(11,131)
9425 Oaklawn Improvement District	140,257	18,073	3,467	12,814	34,354	4,817	-	-	17,818	22,635	19,140	702	19,842	-	19,842
9427 Twin Creeks Extension District # 9	108,029	13,921	2,670	20,599	37,190	3,710	-	-	15,124	18,834	14,742	2,102	16,844	-	16,844
9432 Graves Memorial Public Library	26,897	3,466	665	486	4,617	923	-	-	1,414	2,337	3,670	1,250	4,920	-	4,920
9434 Pottawatomie Co RWD # 4	86,383	11,131	2,135	3,670	16,936	2,966	-	-	2,833	5,799	11,788	(286)	11,502	-	11,502
9436 Neodesha Housing Authority	112,238	14,463	2,774	9,740	26,977	3,854	-	-	18,562	22,416	15,316	(4,431)	10,885	-	10,885
9443 Minneha Township	92,897	11,971	2,296	16,278	30,545	3,190	-	-	7,172	10,362	12,677	(109)	12,568	-	12,568

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9447 Golden Prairie Extension District 12	168,116	21,663	4,156	398	26,217	5,774	-	-	18,659	24,433	22,942	(3,695)	19,247	-	19,247
9448 Frontier Extension District # 11	252,956	32,596	6,253	33,777	72,626	8,687	-	-	9,478	18,165	34,519	7,476	41,995	-	41,995
9449 Southwind Extension District # 10	227,362	29,298	5,620	20,117	55,035	7,808	-	-	5,254	13,062	31,027	7,190	38,217	-	38,217
9451 Montgomery Co RWD # 12	28,661	3,693	708	9	4,410	985	-	-	699	1,684	3,911	(260)	3,651	-	3,651
9455 Coffey County Fire District # 1	110,975	14,300	2,743	3,969	21,012	3,811	-	-	1,203	5,014	15,144	357	15,501	-	15,501
9460 Liberal Housing Authority	170,080	21,916	4,204	1,840	27,960	5,841	-	-	16,496	22,337	23,210	(3,225)	19,985	-	19,985
9463 City of Benton	390,387	50,305	9,650	25,537	85,492	13,407	-	-	8,576	21,983	53,274	11,349	64,623	-	64,623
9468 Salt Creek Township	31,407	4,047	776	-	4,823	1,079	-	-	2,232	3,311	4,286	(1,051)	3,235	-	3,235
9480 Clay Center Housing Authority	135,066	17,405	3,339	1,322	22,066	4,639	-	-	27,003	31,642	18,432	(13,203)	5,229	-	5,229
9482 RWD # 1 Washington	191,265	24,646	4,728	7,182	36,556	6,569	-	-	3,897	10,466	26,101	1,042	27,143	-	27,143
9483 Leavenworth Water District # 7	57,722	7,438	1,427	10,930	19,795	1,983	-	-	31,161	33,144	7,877	6,062	13,939	-	13,939
9484 Lakin Comanche Cemetery District	52,431	6,756	1,296	97	8,149	1,800	-	-	14,681	16,481	7,155	(5,069)	2,086	-	2,086
9486 Chisholm Creek Utility Authority	237,363	30,586	5,867	9,844	46,297	8,152	-	-	11,922	20,074	32,392	(3,704)	28,688	-	28,688
9490 City of Atlanta	16,375	2,110	405	428	2,943	562	-	-	5,720	6,282	2,235	(1,741)	494	-	494
9491 Chapman Housing Authority	24,652	3,177	609	734	4,520	846	-	-	2,032	2,878	3,364	(808)	2,556	-	2,556
9493 Downs Housing Authority	51,088	6,583	1,263	1,906	9,752	1,755	-	-	3,031	4,786	6,972	317	7,289	-	7,289
9494 Garfield Township	34,032	4,385	841	92	5,318	1,169	-	-	1,005	2,174	4,644	(329)	4,315	-	4,315
9495 Seneca Housing Authority	82,856	10,677	2,048	204	12,929	2,846	-	-	2,293	5,139	11,307	(755)	10,552	-	10,552
9497 Beck-Bookman Library	44,835	5,777	1,108	1,593	8,478	1,539	-	-	5,057	6,596	6,118	(3,702)	2,416	-	2,416
9499 Midway Extension District # 15	56,760	7,314	1,403	5,714	14,431	1,949	-	-	10,368	12,317	7,746	(1,726)	6,020	-	6,020
9510 Douglas County Conservation District	54,255	6,991	1,341	634	8,966	1,864	-	-	33,141	35,005	7,404	(9,836)	(2,432)	-	(2,432)
9515 Northeast Kansas Environmental Services	66,842	8,613	1,652	5,404	15,669	2,296	-	-	7,324	9,620	9,121	(408)	8,713	-	8,713
9516 Grant Township	93,197	12,009	2,304	37	14,350	3,200	-	-	7,049	10,249	12,718	(2,454)	10,264	-	10,264
9518 Hesston Recreation Commission	111,536	14,373	2,757	6,289	23,419	3,830	-	-	6,932	10,762	15,221	2,933	18,154	-	18,154
9519 Williamsport Township	93,318	12,025	2,307	7,394	21,726	3,205	-	-	1,955	5,160	12,735	622	13,357	-	13,357
9520 Clay Center Public Utilities Commission	1,539,181	198,338	38,048	56,331	292,717	52,861	-	-	33,715	86,576	210,043	5,902	215,945	-	215,945
9521 Hill City Housing Authority	37,860	4,879	936	79	5,894	1,301	-	-	1,805	3,106	5,167	(119)	5,048	-	5,048
9522 Wellsville Fire District	15,232	1,963	377	-	2,340	523	-	-	2,267	2,790	2,079	(861)	1,218	-	1,218
9523 Frontenac Housing Authority	16,856	2,172	417	-	2,589	579	-	-	1,294	1,873	2,300	(617)	1,683	-	1,683
9529 Butler County Fire District # 3	341,143	43,960	8,433	35,408	87,801	11,716	-	-	2,035	13,751	46,554	6,431	52,985	-	52,985
9534 Cowley Rural Water District # 5	204,193	26,312	5,048	9,989	41,349	7,013	-	-	4,230	11,243	27,865	(337)	27,528	-	27,528
9540 City of Eastborough	415,500	53,541	10,271	91,147	154,959	14,270	-	-	2,280	16,550	56,701	56,517	113,218	-	113,218
9541 Lincoln Library	55,217	7,115	1,365	154	8,634	1,896	-	-	11,148	13,044	7,535	(2,452)	5,083	-	5,083
9544 Cottonwood Extension District	120,215	15,491	2,972	31,626	50,089	4,129	-	-	1,705	5,834	16,405	8,541	24,946	-	24,946
9547 Flint Hills Metropolitan Planning Organization	123,903	15,966	3,063	20,082	39,111	4,255	-	-	23,390	27,645	16,908	(9,539)	7,369	-	7,369
9556 Clearwater Recreation Commission	57,402	7,397	1,419	3,687	12,503	1,971	-	-	1,894	3,865	7,833	628	8,461	-	8,461
9559 Minneapolis Housing Authority	148,555	19,143	3,672	95	22,910	5,102	-	-	5,614	10,716	20,272	(364)	19,908	-	19,908
9561 Valley Center Recreation Commission	360,083	46,400	8,901	87,003	142,304	12,366	-	-	2,580	14,946	49,138	39,855	88,993	-	88,993
9568 Coldwater Housing Authority	-	-	-	1,155	1,155	-	-	-	20,283	20,283	-	(2,738)	-	-	(2,738)
9569 Wild West Extension District # 18	68,325	8,804	1,689	3,888	14,381	2,347	-	-	6,589	8,936	9,324	4,411	13,735	-	13,735
9572 Franklin County Rural Water District # 1	100,433	12,942	2,483	2,196	17,621	3,449	-	-	6,398	9,847	13,705	6,695	20,400	-	20,400
9573 City of Copeland	-	-	-	5,024	5,024	-	-	-	44,082	44,082	-	(4,960)	(4,960)	-	(4,960)
9574 Walnut Township	11,565	1,490	286	471	2,247	398	-	-	12,404	12,802	1,578	(1,474)	104	-	104
9581 West Plains Extension District # 19	53,654	6,914	1,326	9,891	18,131	1,842	-	-	4,919	6,761	7,322	7,098	14,420	-	14,420
9582 South Central Kansas Clinic LLC	-	-	-	84,563	84,563	-	-	-	340,583	340,583	-	(15,147)	(15,147)	-	(15,147)
9583 Chisholm Trail District # 20	123,742	15,945	3,059	26,583	45,837	4,249	-	-	4,143	8,392	16,886	17,049	33,935	-	33,935
9587 City of Lebanon	46,719	6,020	1,155	10,262	17,437	1,604	-	-	495	2,099	6,375	6,338	12,713	-	12,713
9588 Haven Community Ems	60,729	7,825	1,501	8,136	17,462	2,086	-	-	5,930	8,016	8,287	8,022	16,309	-	16,309
9589 Shawnee County Conservation District	36,658	4,724	906	9,800	15,430	1,259	-	-	3,974	5,233	5,002	5,124	10,126	-	10,126

**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, 2025

Employer	Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense						
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from		Additional Unfunded Liability Payments	Total Employer Pension Expense
												Changes in Proportionate Share	Total Employer Pension Expense Allocated		
9590 Nortonville Public Library	31,407	4,047	776	5,342	10,165	1,079	-	-	1,126	2,205	4,286	4,237	8,523	-	8,523
9601 21 Central Extension District	70,289	9,057	1,738	18,167	28,962	2,414	-	-	5,067	7,481	9,592	9,414	19,006	-	19,006
9603 City of Ozawkie	40,646	5,238	1,005	19,934	26,177	1,396	-	-	30,387	31,783	5,547	3,884	9,431	-	9,431
9607 Rawlins County Extension Council	-	-	-	1,509	1,509	-	-	-	2,880	2,880	-	(108)	(108)	-	(108)
9612 Rural Water District # 1 Morris County	187,838	24,205	4,643	83,663	112,511	6,451	-	-	-	6,451	25,633	29,425	55,058	-	55,058
9613 RWD # 3 Osage County	94,360	12,159	2,333	44,278	58,770	3,240	-	-	-	3,240	12,877	14,958	27,835	-	27,835
9614 City of Kirwin	23,710	3,055	586	13,381	17,022	815	-	-	7,209	8,024	3,236	3,371	6,607	-	6,607
9617 Ohio Township	34,673	4,468	857	12,892	18,217	1,191	-	-	440	1,631	4,732	5,175	9,907	-	9,907
9621 Powhattan Township	42,550	5,483	1,052	17,004	23,539	1,461	-	-	-	1,461	5,807	6,498	12,305	-	12,305
9624 Public Wholesale Water District # 25	228,264	29,414	5,643	136,538	171,595	7,839	-	-	-	7,839	31,150	38,621	69,771	-	69,771
9625 North Central Library System	500,160	64,450	12,364	297,367	374,181	17,177	-	-	-	17,177	68,254	84,496	152,750	-	152,750
9626 Melven O Kuder Senior Center	33,250	4,285	822	18,764	23,871	1,142	-	-	-	1,142	4,537	5,548	10,085	-	10,085
9628 Crawford County Mental Health Facility	6,540,538	842,811	161,679	4,406,116	5,410,606	224,623	-	-	-	224,623	892,549	1,140,885	2,033,434	-	2,033,434
9629 Butler County Water District # 3	101,054	13,022	2,498	57,941	73,461	3,471	-	-	-	3,471	13,790	16,924	30,714	-	30,714
9630 Greeley County Community Development Inc	57,261	7,379	1,415	33,385	42,179	1,967	-	-	-	1,967	7,814	9,627	17,441	-	17,441
9631 Rawlins County Economic Development	36,958	4,762	914	21,370	27,046	1,269	-	-	-	1,269	5,043	6,202	11,245	-	11,245
9632 USD 274 Recreation Commission	40,265	5,189	995	22,228	28,412	1,383	-	-	-	1,383	5,495	6,683	12,178	-	12,178
9634 City of Hamilton	12,246	1,578	303	8,390	10,271	421	-	-	-	421	1,671	2,146	3,817	-	3,817
9635 RWD # 8 Cherokee County	20,123	2,593	497	13,787	16,877	691	-	-	-	691	2,746	3,526	6,272	-	6,272
9636 Circle Recreation Commission	47,000	6,056	1,162	32,201	39,419	1,614	-	-	-	1,614	6,414	8,236	14,650	-	14,650
9637 Augusta Recreation Commission	36,117	4,654	893	24,745	30,292	1,240	-	-	-	1,240	4,929	6,329	11,258	-	11,258
9638 Housing Authority of the City of Sterling	23,951	3,086	592	16,410	20,088	822	-	-	-	822	3,268	4,197	7,465	-	7,465
<b>Total Local Group</b>	<b>\$ 2,004,246,618</b>	<b>\$ 258,266,319</b>	<b>\$ 49,543,964</b>	<b>\$ 97,866,360</b>	<b>\$ 405,676,643</b>	<b>\$ 68,832,297</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 97,866,360</b>	<b>\$ 166,698,657</b>	<b>\$ 273,507,862</b>	<b>\$ -</b>	<b>\$ 273,507,862</b>	<b>\$ 170,805</b>	<b>\$ 273,678,667</b>
<b>Kansas Police and Firemen Group</b>															
S246 Fort Hays State University	\$ 864,180	\$ 101,662	\$ 21,143	\$ 29,550	\$ 152,355	\$ 22,450	\$ -	\$ -	\$ 202,531	\$ 224,981	\$ 136,109	\$ (87,231)	\$ 48,878	\$ -	\$ 48,878
S367 Kansas State University	2,522,395	296,735	61,714	-	358,449	65,527	-	-	304,065	369,592	397,279	(141,757)	255,522	-	255,522
S379 Emporia State University	1,081,064	127,177	26,450	49,741	203,368	28,084	-	-	60,322	88,406	170,268	(19,322)	150,946	-	150,946
S385 Pittsburg State University	927,059	109,059	22,682	-	131,741	24,084	-	-	148,533	172,617	146,012	(64,472)	81,540	-	81,540
S682 Staff Benefits University of Kansas	4,573,437	538,020	111,895	484,366	1,134,281	118,808	-	-	288,929	407,737	720,320	2,150	722,470	-	722,470
S683 University of Kansas Medical Center	7,331,071	862,429	179,364	211,698	1,253,491	190,446	-	-	1,482,887	1,673,333	1,154,649	(396,690)	757,959	-	757,959
S715 Wichita State University	3,436,353	404,253	84,075	85,555	573,883	89,269	-	-	362,219	451,488	541,228	(81,558)	459,670	-	459,670
Other state agencies	155,659,581	18,311,829	3,808,417	18,417,094	40,537,340	4,043,718	-	-	800,798	4,844,516	24,516,500	4,255,535	28,772,035	8,702	28,780,737
3 Anderson County	1,045,311	122,971	25,575	20,692	169,238	27,155	-	-	120,201	147,356	164,637	52,340	216,977	-	216,977
4 Atchison County	4,382,415	515,548	107,222	66,695	689,465	113,846	-	-	300,449	414,295	690,234	(27,528)	662,706	-	662,706
12 Cherokee County	2,828,215	332,712	69,196	145,820	547,728	73,472	-	-	142,753	216,225	445,446	5,774	451,220	-	451,220
16 Coffey County	2,496,598	293,700	61,083	1,406,043	1,760,826	64,857	-	-	-	64,857	393,216	409,105	802,321	-	802,321
18 Cowley County	3,038,403	357,438	74,339	31,929	463,706	78,932	-	-	401,198	480,130	478,551	(101,489)	377,062	-	377,062
19 Crawford County	3,755,923	441,848	91,894	932,719	1,466,461	97,571	-	-	168,231	265,802	591,561	476,253	1,067,814	-	1,067,814
20 Dickinson County	2,708,553	318,635	66,268	42,639	427,542	70,363	-	-	146,787	217,150	426,599	(60,239)	366,360	-	366,360
22 Douglas County	18,417,352	2,166,622	450,605	41,847	2,659,074	478,445	-	-	646,520	1,124,965	2,900,747	(198,509)	2,702,238	-	2,702,238
25 Ellis County	8,607,178	1,012,550	210,586	167,090	1,390,226	223,597	-	-	167,008	390,605	1,355,637	65,677	1,421,314	-	1,421,314
27 Finney County	7,316,705	860,739	179,013	4,117,813	5,157,565	190,073	-	-	-	190,073	1,152,387	1,198,756	2,351,143	-	2,351,143
28 Ford County	6,837,375	804,350	167,285	7,705	979,340	177,621	-	-	853,231	1,030,852	1,076,892	(259,338)	817,554	-	817,554
29 Franklin County	7,598,852	893,931	185,916	2,441	1,082,288	197,403	-	-	386,420	583,823	1,196,825	(167,144)	1,029,681	-	1,029,681
30 Geary County	4,783,592	562,743	117,037	1,923,277	2,603,057	124,268	-	-	305,072	429,340	753,419	685,436	1,438,855	-	1,438,855
33 Gray County	1,252,790	147,379	30,651	16,140	194,170	32,545	-	-	99,336	131,881	197,315	(50,366)	146,949	-	146,949
37 Harvey County	3,544,292	416,951	86,716	47,909	551,576	92,073	-	-	323,647	415,720	558,229	(72,065)	486,164	-	486,164
39 Jefferson County	5,084,856	598,184	124,408	42,146	764,738	132,095	-	-	298,781	430,876	800,869	(8,176)	792,693	-	792,693

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
41 Johnson County	143,097,529	16,834,026	3,501,070	3,796,569	24,131,665	3,717,382	-	-	8,765,893	12,483,275	22,537,968	(846,453)	21,691,515	88,823	21,780,338
42 Kearny County	2,374,406	279,326	58,093	37,200	374,619	61,682	-	-	228,257	289,939	373,971	(66,573)	307,398	-	307,398
45 Labette County	2,472,374	290,851	60,490	54,531	405,872	64,227	-	-	109,466	173,693	389,401	23,213	412,614	-	412,614
47 Leavenworth County	15,616,393	1,837,116	382,076	7,005	2,226,197	405,683	-	-	1,199,188	1,604,871	2,459,594	(402,603)	2,056,991	-	2,056,991
49 Linn County	1,620,225	190,604	39,641	1,085,158	1,315,403	42,091	-	-	-	42,091	255,187	277,534	532,721	-	532,721
55 Meade County	1,935,158	227,652	47,346	1,084,006	1,359,004	50,271	-	-	-	50,271	304,789	316,698	621,487	-	621,487
56 Miami County	12,175,841	1,432,369	297,898	167,173	1,897,440	316,304	-	-	150,282	466,586	1,917,704	166,372	2,084,076	-	2,084,076
61 Neosho County	1,720,771	202,432	42,101	50,008	294,541	44,702	-	-	139,975	184,677	271,023	(30,003)	241,020	-	241,020
66 Ottawa County	735,016	86,467	17,983	1,631	106,801	19,094	-	-	87,584	106,678	115,765	(22,289)	93,476	-	93,476
71 Reno County	8,776,797	1,032,504	214,736	728,656	1,975,896	228,003	-	-	41,703	269,706	1,382,352	267,886	1,650,238	-	1,650,238
72 Republic County	2,235,951	263,038	54,705	310,407	628,150	58,086	-	-	-	58,086	352,164	178,060	530,224	-	530,224
74 Riley County	7,996,365	940,694	195,642	519,423	1,655,759	207,730	-	-	5,231	212,961	1,259,433	197,137	1,456,570	-	1,456,570
76 Rush County	940,209	110,606	23,003	531,454	665,063	24,425	-	-	-	24,425	148,084	154,202	302,286	-	302,286
77 Russell County	1,239,073	145,765	30,316	20,899	196,980	32,189	-	-	104,700	136,889	195,155	(13,002)	182,153	-	182,153
80 Sedgwick County	90,362,129	10,630,222	2,210,829	1,707,954	14,549,005	2,347,424	-	-	4,322,282	6,669,706	14,232,103	(1,423,808)	12,808,295	-	12,808,295
81 Seward County	4,908,443	577,430	120,092	107,243	804,765	127,511	-	-	176,402	303,913	773,083	1,546	774,629	-	774,629
82 Shawnee County	19,549,718	2,299,833	478,310	-	2,778,143	507,862	-	-	1,340,624	1,848,486	3,079,095	(560,030)	2,519,065	-	2,519,065
88 Sumner County	2,996,051	352,456	73,302	149,487	575,245	77,831	-	-	112,442	190,273	471,880	(17,215)	454,665	-	454,665
91 Wallace County	528,233	62,141	12,924	196,947	272,012	13,723	-	-	-	13,723	83,197	77,056	160,253	-	160,253
97 City of Abilene	3,672,354	432,017	89,849	90,285	612,151	95,401	-	-	2,575	97,976	578,398	37,694	616,092	-	616,092
104 City of Arkansas City	6,124,800	720,523	149,851	7,972	878,346	159,109	-	-	860,876	1,019,985	964,661	(245,936)	718,725	-	718,725
107 City of Atchison	4,918,869	578,657	120,347	17,950	716,954	127,782	-	-	338,345	466,127	774,726	(138,482)	636,244	-	636,244
111 City of Bucklin	84,510	9,942	2,068	40,876	52,886	2,195	-	-	-	2,195	13,310	13,380	26,690	-	26,690
120 City of Chanute	4,801,963	564,904	117,486	9,300	691,690	124,745	-	-	429,335	554,080	756,313	(134,169)	622,144	-	622,144
126 City of Coffeyville	6,640,483	781,188	162,468	190,599	1,134,255	172,506	-	-	406,037	578,543	1,045,881	(183,601)	862,280	-	862,280
130 City of Dodge City	10,390,877	1,222,385	254,227	11,379	1,487,991	269,934	-	-	205,071	475,005	1,636,571	(71,550)	1,565,021	-	1,565,021
135 City of El Dorado	5,649,393	664,596	138,220	7,482	810,298	146,759	-	-	370,580	517,339	889,784	(113,294)	776,490	-	776,490
139 City of Ellsworth	767,931	90,340	18,788	423,551	532,679	19,949	-	-	-	19,949	120,950	125,214	246,164	-	246,164
141 City of Erie	192,579	22,655	4,712	2,093	29,460	5,003	-	-	72,722	77,725	30,331	(24,771)	5,560	-	5,560
142 City of Eudora	2,606,580	306,639	63,773	131,381	501,793	67,713	-	-	131,468	199,181	410,538	33,659	444,197	-	444,197
144 City of Fort Scott	4,122,612	484,985	100,865	54,571	640,421	107,097	-	-	83,682	190,779	649,314	(51,660)	597,654	-	597,654
146 City of Frontenac	1,188,614	139,829	29,081	676,217	845,127	30,878	-	-	-	30,878	187,208	195,247	382,455	-	382,455
147 City of Garden City	16,520,347	1,943,457	404,192	117,919	2,465,568	429,165	-	-	417,477	846,642	2,601,967	29,316	2,631,283	-	2,631,283
148 City of Garnett	1,256,212	147,781	30,735	70,496	249,012	32,634	-	-	30,425	63,059	197,854	95,240	293,094	-	293,094
151 City of Girard	529,903	62,338	12,965	1,162	76,465	13,765	-	-	(2,254)	299,049	83,460	(85,734)	(2,074)	-	(2,274)
160 City of Hays	9,034,298	1,062,797	221,036	136,382	1,420,215	234,692	-	-	405,876	640,568	1,422,909	(88,639)	1,334,270	-	1,334,270
170 City of Hutchinson	24,623,645	2,896,731	602,450	107,826	3,607,007	639,672	-	-	965,713	1,605,385	3,878,243	(602,756)	3,275,487	-	3,275,487
177 City of Junction City	15,969,446	1,878,649	390,714	57,260	2,326,623	414,854	-	-	1,046,522	1,461,376	2,515,200	(415,970)	2,099,230	-	2,099,230
186 City of Lawrence	63,784,339	6,784,339	1,560,568	50,020	9,114,192	1,656,987	-	-	4,669,098	6,326,085	10,046,081	(1,515,723)	8,530,358	-	8,530,358
187 City of Leavenworth	16,254,819	1,912,221	397,696	9,357	2,319,274	422,267	-	-	961,748	1,384,015	2,560,146	(286,588)	2,273,558	-	2,273,558
188 City of Liberal	8,536,434	1,004,228	208,855	536,515	1,749,598	221,759	-	-	355,617	577,376	1,344,495	12,001	1,356,496	-	1,356,496
193 City of Marion	518,602	61,008	12,688	45,939	119,635	13,472	-	-	49,878	63,350	81,680	(6,249)	75,431	-	75,431
200 City of Minneola	-	-	-	-	-	-	-	-	59,736	59,736	-	(31,260)	(31,260)	-	(31,260)
208 City of Newton	16,236,140	1,910,023	397,239	45,580	2,352,842	421,782	-	-	433,766	855,548	2,557,204	(71,724)	2,485,480	-	2,485,480
209 City of Norton	665,861	78,332	16,291	384,996	479,619	17,298	-	-	-	17,298	104,874	109,808	214,682	-	214,682
211 City of Olathe	86,327,124	10,155,543	2,112,107	2,339,429	14,607,079	2,242,602	-	-	15,078	2,257,680	13,596,586	1,020,330	14,616,916	-	14,616,916
213 City of Osawatimie	1,650,854	194,207	40,390	667,795	902,392	42,886	-	-	173,310	216,190	260,011	229,979	489,990	-	489,990
214 City of Oswego	499,907	58,809	12,231	29,392	100,432	12,986	-	-	77,034	90,020	78,736	(9,766)	68,970	-	68,970
215 City of Ottawa	8,356,990	983,118	204,465	80,998	1,268,581	217,098	-	-	363,038	580,136	1,316,232	(63,448)	1,252,784	-	1,252,784

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience		Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience		Total Deferred Inflows of Resources	Net Recognition of Deferred Amounts from			Additional Unfunded Liability Payments	Total Employer Pension Expense		
		Changes of Assumptions	Changes in Proportion			Changes of Assumptions	Changes in Proportion		Proportionate Share of Plan Pension Expense	Changes in Proportionate Share	Total Employer Pension Expense Allocated				
217 City of Paola	2,288,421	269,210	55,989	99,994	425,193	59,449	-	-	211,338	270,787	360,428	(50,533)	309,895	-	309,895
218 City of Parsons	5,647,966	664,428	138,185	81,911	884,524	146,723	-	-	25,109	171,832	889,559	(12,132)	877,427	-	877,427
221 City of Pittsburg	10,001,163	1,176,539	244,692	93,682	1,514,913	259,810	-	-	465,662	725,472	1,575,191	(252,651)	1,322,540	-	1,322,540
235 City of Topeka	97,892,735	11,516,124	2,395,075	-	13,911,199	2,543,054	-	-	4,752,802	7,295,856	15,418,179	(2,343,106)	13,075,073	57,926	13,132,999
237 City of Ulysses	737,950	86,813	18,055	494,247	599,115	19,170	-	-	-	19,170	116,228	126,406	242,634	-	242,634
240 City of Wakefield	118,365	13,925	2,896	10,664	27,485	3,075	-	-	11,543	14,618	226,684	211,613	438,297	-	438,297
242 City of Wamego	1,439,256	169,314	35,213	547,935	752,462	37,389	-	-	4,453	41,842	753,011	(126,781)	626,230	-	626,230
246 City of Wellington	4,780,998	562,438	116,973	31,873	711,284	124,200	-	-	326,616	450,816	1,106,181	(236,296)	869,885	-	869,885
248 City of Winfield	7,023,338	826,227	171,835	102,354	1,100,416	182,452	-	-	581,124	763,576	74,966	(34,475)	40,491	-	40,491
297 Clark County	475,974	55,994	11,645	4,841	72,480	12,365	-	-	134,324	146,689	1,542,426	(32,724)	1,509,702	-	1,509,702
301 Pottawatomie County	9,793,133	1,152,066	239,602	61,235	1,452,903	254,406	-	-	277,933	532,339	567,113	5,000	572,113	-	572,113
304 City of Augusta	3,600,702	423,587	88,096	9,207	520,890	93,538	-	-	79,417	172,955	969,150	311,124	1,280,274	-	1,280,274
307 City of Bonner Springs	6,153,305	723,876	150,549	1,519,475	2,393,900	159,851	-	-	180,113	339,964	181,500	(9,427)	172,073	-	172,073
314 City of Herington	1,152,375	135,566	28,194	71,106	234,866	29,937	-	-	30,504	60,441	377,858	410,947	788,805	-	788,805
316 City of Independence	2,399,085	282,229	58,697	1,606,805	1,947,731	62,324	-	-	-	62,324	2,272,761	(147,164)	2,125,597	-	2,125,597
318 City of Manhattan	14,430,163	1,697,568	353,053	13,350	2,063,971	374,866	-	-	577,190	952,056	1,227,608	(132,578)	1,095,030	-	1,095,030
319 City of McPherson	7,794,301	916,923	190,698	86,451	1,194,072	202,480	-	-	256,657	459,137	4,408,362	(687,262)	3,721,100	-	3,721,100
322 City of Salina	27,989,466	3,292,687	684,799	-	3,977,486	727,109	-	-	1,308,527	2,035,636	47,746	51,927	99,673	-	99,673
323 City of Sedgwick	303,145	35,662	7,417	203,033	246,112	7,875	-	-	-	7,875	18,643	40	18,683	-	18,683
366 City of Concordia	2,162,776	254,429	52,915	65,237	372,581	56,184	-	-	254,670	310,854	340,639	(74,019)	266,620	-	266,620
380 Haskell County	2,690,717	316,537	65,832	693,329	1,075,698	69,899	-	-	26,542	96,441	423,790	363,269	787,059	-	787,059
385 City of Baldwin City	1,693,320	199,203	41,429	22,319	262,951	43,989	-	-	36,141	80,130	266,699	6,550	273,249	-	273,249
392 City of Chapman	531,898	62,573	13,014	140,978	216,565	13,817	-	-	9,881	23,698	83,774	69,772	153,546	-	153,546
393 City of Emporia	15,796,405	1,858,293	386,480	396,847	2,641,620	410,358	-	-	154,639	564,997	2,487,946	50,554	2,538,500	-	2,538,500
395 City of Gardner	7,608,905	895,113	186,162	165,093	1,246,368	197,664	-	-	96,589	294,253	1,198,408	65,074	1,263,482	-	1,263,482
404 City of Rossville	-	-	-	340	340	-	-	-	90,956	90,956	-	(35,765)	(35,765)	-	(35,765)
406 City of Spring Hill	2,731,010	321,277	66,818	70,038	458,133	70,946	-	-	137,310	208,256	430,136	30,475	460,611	-	460,611
442 City of Belleville	544,561	64,062	13,323	4,158	81,543	14,147	-	-	55,230	69,377	85,769	(13,770)	71,999	-	71,999
459 City of Shawnee	37,823,604	4,449,578	925,404	1,101,624	6,476,606	982,580	-	-	1,784,064	2,766,644	5,957,246	(94,683)	5,862,563	-	5,862,563
480 City of Lenexa	38,060,189	4,477,409	931,193	410,780	5,819,382	988,727	-	-	745,507	1,734,234	5,994,508	(242,443)	5,752,065	-	5,752,065
483 Soldier Twp Shawnee County	1,226,442	144,279	30,007	70,106	244,392	31,860	-	-	89,942	121,802	193,166	4,097	197,263	-	197,263
579 City of Scott City	1,042,716	122,665	25,511	153,783	301,959	27,088	-	-	141,381	168,469	164,229	116,313	280,542	-	280,542
632 City of Altamont	231,720	27,260	5,669	155,196	188,125	6,020	-	-	-	6,020	36,496	39,692	76,188	-	76,188
641 City of Moundridge	1,371,107	161,297	33,546	85,360	280,203	35,618	-	-	33,572	69,190	215,950	1,498	217,448	-	217,448
676 City of Mission	5,128,132	603,275	125,467	11,351	740,093	133,218	-	-	168,181	301,399	807,685	(85,869)	721,816	-	721,816
769 City of Roeland Park	1,933,796	227,492	47,313	-	274,805	50,236	-	-	142,513	192,749	304,574	(69,343)	235,231	-	235,231
940 City of Louisburg	1,974,851	232,322	48,317	204,421	485,060	51,303	-	-	26,936	78,239	311,040	169,466	480,506	-	480,506
1069 City of Merriam	5,229,002	615,141	127,934	26,611	769,686	135,838	-	-	369,993	505,831	823,572	(131,004)	692,568	-	692,568
1120 City of Haysville	3,363,566	395,691	82,294	1,259,198	1,737,183	87,378	-	-	-	87,378	529,764	491,634	1,021,398	-	1,021,398
4087 City of Overbrook	173,786	20,444	4,252	22,648	47,344	4,514	-	-	19,806	24,320	27,371	(6,723)	20,648	-	20,648
4126 City of Derby	12,712,554	1,495,508	311,029	348,051	2,154,588	330,246	-	-	138,840	469,086	2,002,237	108,155	2,110,392	-	2,110,392
4182 City of Leawood	26,177,991	3,079,585	640,479	1,408,318	5,128,382	680,051	-	-	873,954	1,554,005	4,123,053	71,614	4,194,667	(60,493)	4,134,174
4254 City of Fairway	1,915,555	225,346	46,867	185,437	457,650	49,763	-	-	20,395	70,158	301,701	45,060	346,761	-	346,761
4279 City of Victoria	358,095	42,126	8,761	9	50,896	9,303	-	-	30,187	39,490	56,400	(12,737)	43,663	-	43,663
4362 City of Valley Center	2,703,429	318,032	66,143	649,964	1,034,139	70,230	-	-	140,913	211,143	425,792	339,276	765,068	-	765,068
4435 City of South Hutchinson	433,379	50,983	10,603	290,258	351,844	11,258	-	-	-	11,258	68,257	74,235	142,492	-	142,492
4476 Johnson Co Consolidated Fire Dist No 2	16,639,085	1,957,426	407,097	17,779	2,382,302	432,249	-	-	534,511	966,760	2,620,668	(205,913)	2,414,755	-	2,414,755
4583 City of Overland Park	54,868,066	6,454,692	1,342,420	5,198,110	12,995,222	1,425,361	-	-	-	1,425,361	8,641,761	2,718,280	11,360,041	47,701	11,407,742
4611 City of Maize	2,956,990	347,861	72,347	1,088,715	1,508,923	76,816	-	-	-	76,816	465,728	430,844	896,572	-	896,572

**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, 2025

Employer	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense				
	6/30/25 Net Pension Liability (NPL)	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Outflows of Resources	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Changes in Proportion	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Recognition of Deferred Amounts from Changes in Proportionate Share	Total Employer Pension Expense Allocated	Additional Unfunded Liability Payments	Total Employer Pension Expense
4612 City of Westwood	1,437,651	169,126	35,174	59,496	263,796	37,348	-	-	66,244	103,592	226,431	9,114	235,545	-	235,545
4808 Johnson Co Park & Recreation Dist	4,658,401	548,015	113,974	205,624	867,613	121,015	-	-	253,318	374,333	733,702	41,313	775,015	-	775,015
4809 City of Edwardsville	5,385,439	633,544	131,762	16,824	782,130	139,903	-	-	532,360	672,263	848,211	(147,765)	700,446	-	700,446
4810 City of Goddard	2,180,612	256,528	53,352	149,720	459,600	56,648	-	-	76,881	133,529	343,448	20,232	363,680	-	363,680
4873 City of Kechi	837,620	98,538	20,493	464,014	583,045	21,760	-	-	-	21,760	131,926	136,719	268,645	-	268,645
5242 City of Lansing	3,483,472	409,796	85,228	502,512	997,536	90,494	-	-	171,713	262,207	548,649	50,497	599,146	-	599,146
5543 City of Lake Quivira	431,952	50,815	10,568	60,108	121,491	11,221	-	-	31,339	42,560	68,033	16,066	84,099	-	84,099
5553 Riley County Law Enforcement Agency	21,300,404	2,505,784	521,142	423,813	3,450,739	553,341	-	-	306,664	860,005	3,354,830	(88,014)	3,266,816	60,692	3,327,508
5621 Shawnee Heights Fire District	2,469,731	290,540	60,425	214,869	565,834	64,159	-	-	81,716	145,875	388,984	61,089	450,073	-	450,073
5668 City of Auburn	137,968	16,231	3,376	51,771	71,378	3,584	-	-	2,303	5,887	21,730	20,001	41,731	-	41,731
5686 City of Park City	2,931,047	344,809	71,712	420,846	837,367	76,143	-	-	108,372	184,515	461,642	107,172	568,814	-	568,814
5687 City of Bel Aire	1,970,554	231,816	48,212	1,121,515	1,401,543	51,191	-	-	-	51,191	310,364	323,724	634,088	-	634,088
9085 Johnson Co Fire Dist 1	13,966,706	1,643,047	341,714	1,384,178	3,368,939	362,826	-	-	508,824	871,650	2,199,767	742,682	2,942,449	-	2,942,449
9110 City of Inman	597,825	70,328	14,627	337,424	422,379	15,531	-	-	-	15,531	94,158	98,015	192,173	-	192,173
9140 City of Pleasanton	243,524	28,648	5,958	163,103	197,709	6,327	-	-	-	6,327	38,355	41,714	80,069	-	80,069
9238 Unified Government of Wyandotte County	183,790,030	21,621,103	4,496,663	4,384,899	30,502,665	4,774,487	-	-	17,113,587	21,888,074	28,947,064	(3,126,262)	25,820,802	142,621	25,963,423
9247 City of Burden	-	-	-	-	-	-	-	-	-	-	-	(901)	(901)	-	(901)
9267 City of Linn Valley	333,012	39,176	8,148	49,482	96,806	8,651	-	-	75,241	83,892	52,450	(2,355)	50,095	-	50,095
9285 Johnson Co Fire Dist No 2	-	-	-	429	429	-	-	-	1,953,798	1,953,798	-	(1,245,760)	(1,245,760)	-	(1,245,760)
9290 City of Basehor	2,384,021	280,457	58,328	131,770	470,555	61,932	-	-	149,562	211,494	375,485	5,855	381,340	-	381,340
9316 City of Andover	7,680,946	903,588	187,924	346,828	1,438,340	199,535	-	-	214,917	414,452	1,209,755	21,955	1,231,710	-	1,231,710
9340 McPherson County Rural Fire Dist # 9	-	-	-	-	-	-	-	-	4,174	4,174	-	(8,412)	(8,412)	-	(8,412)
9364 Leavenworth Co Fire District # 1	612,483	72,053	14,985	46,758	133,796	15,911	-	-	739,917	755,828	96,467	(197,212)	(100,745)	-	(100,745)
9367 City of St George	240,119	28,248	5,875	87,322	121,445	6,238	-	-	-	6,238	37,819	34,497	72,316	-	72,316
9417 Northwest Consolidated Fire District	5,828,482	685,664	142,601	537,891	1,366,156	151,413	-	-	36,228	187,641	917,990	218,560	1,136,550	-	1,136,550
9538 Fairmount Township Fire Dept	1,133,096	133,298	27,723	140,562	301,583	29,436	-	-	-	29,436	178,463	138,541	317,004	-	317,004
<b>Total Kansas Police and Firemen Group</b>	<b>\$ 1,621,441,301</b>	<b>\$ 190,746,730</b>	<b>\$ 39,670,701</b>	<b>\$ 75,777,361</b>	<b>\$ 306,194,792</b>	<b>\$ 42,121,740</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,777,361</b>	<b>\$ 117,899,101</b>	<b>\$ 255,378,216</b>	<b>\$ -</b>	<b>\$ 255,378,216</b>	<b>\$ 345,972</b>	<b>\$ 255,724,188</b>
<b>Judges Group</b>															
<b>Total Judges Group</b>	<b>\$ 25,871,470</b>	<b>\$ 2,430,837</b>	<b>\$ 1,298,978</b>	<b>\$ -</b>	<b>\$ 3,729,815</b>	<b>\$ 2,776,167</b>	<b>\$ 3,666,160</b>	<b>\$ 2,413,909</b>	<b>\$ -</b>	<b>\$ 8,856,236</b>	<b>\$ 5,619,890</b>	<b>\$ -</b>	<b>\$ 5,619,890</b>	<b>\$ -</b>	<b>\$ 5,619,890</b>
<b>Total Pension Plan</b>	<b>\$ 9,679,878,639</b>	<b>\$ 857,151,561</b>	<b>\$ 259,545,402</b>	<b>\$ 424,839,796</b>	<b>\$ 1,541,536,759</b>	<b>\$ 333,845,759</b>	<b>\$ 3,666,160</b>	<b>\$ 127,822,740</b>	<b>\$ 424,839,796</b>	<b>\$ 890,174,455</b>	<b>\$ 1,238,921,173</b>	<b>\$ -</b>	<b>\$ 1,238,921,173</b>	<b>\$ 517,652</b>	<b>\$ 1,239,438,825</b>

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

Notes to Schedules of Employer and Nonemployer Allocations and  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2025

**(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.gov](http://www.kpers.gov).

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 postretirement benefit increases, must be passed into

**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, 2025

law by the Kansas Legislature. Benefit increases are under the authority of the Legislature and the Governor of the State of Kansas.

The 2012 Legislature made changes affecting new hires, current members, and employers. A new 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. All of the retirement systems are funded on an actuarial reserve basis.

For fiscal years beginning in 1995, Kansas legislation established statutory limits on increases in contribution rates for KPERS employers, which includes the state and the school employers. Annual increases in the employer contribution rates related to subsequent benefit enhancements are not subject to these limitations. The statutory cap increases 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:

	<b>Actuarial Employer Rate</b>		<b>Statutory Cap Rate</b>	
State Employee <sup>1</sup>	10.81	%	11.54	%
School Employee <sup>1</sup>	11.72		11.54	
Judges <sup>1</sup>	21.45		21.45	
Local Government Employee <sup>2</sup>	9.71		9.71	
Police and Firemen <sup>2</sup>	24.67		24.67	

<sup>1</sup> Rates shown for KPERS State, School and Judges represent the rates for fiscal year ending June 30.

<sup>2</sup> KPERS Local and KP&F rates are reported for the calendar year.

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**(2) Basis of Presentation**

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

**(3) Employer and Nonemployer Allocations**

Although KPERS administers one cost-sharing multiple-employer defined benefit pension plan, separate (sub) actuarial valuations are prepared to determine the 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, 2025, 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, 2025. The contributions used exclude contributions made for prior service, excess benefits and irregular payments. The employer allocation percentages have been rounded for presentation purposes. Therefore, use of these percentages to recalculate individual employer amounts presented in the schedules of pension amounts by employer and nonemployer may result in immaterial differences due to rounding.

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A reconciliation of total contributions presented in the schedule of employer and nonemployer allocations to employer contributions reported in the System's statements of changes in fiduciary net position for the fiscal years ended June 30, 2025, are as follows:

	<u>State/school</u>	<u>Local</u>	<u>Police &amp; Firemen</u>	<u>Judges</u>	<u>Total</u>
Contributions:					
Schedules of employer and nonemployer allocations	\$ 695,996,025	\$ 232,379,902	\$ 185,940,711	\$ 8,904,128	\$ 1,123,220,766
Adjustments:					
Transfers from State General Fund*	-	-	-	-	-
KPERS employer contributions	1,563,918	-	-	-	1,563,918
Employer misc. Revenue	133,412	278,011	6,585	-	418,008
Prior service/excess benefits	875	170,806	345,972	-	517,653
Employer contributions - statement of changes in fiduciary net position	<b>\$ 697,694,230</b>	<b>\$ 232,828,719</b>	<b>\$ 186,293,268</b>	<b>\$ 8,904,128</b>	<b>\$ 1,125,720,345</b>

\* The State made no General Fund Transfers to KPERS in FY 2025.

**(4) Collective Net Pension Liability**

The components of the collective net pension liability of the participating employers by each group at June 30, 2025, were as follows:

	<u>Total Pension Liability</u>	<u>Less Fiduciary Net Position</u>	<u>Net Pension Liability</u>
State/School	\$ 25,971,276,053	\$ 19,942,956,803	\$ 6,028,319,250
Local	7,830,411,531	5,826,164,913	2,004,246,618
Police & Firemen	5,087,670,254	3,466,228,953	1,621,441,301
Judges	240,356,964	214,485,494	25,871,470
Total	<b>\$ 39,129,714,802</b>	<b>\$ 29,449,836,163</b>	<b>\$ 9,679,878,639</b>

**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, 2025, the outstanding balance was \$1,466,497. These payments are due over various time periods up through December 31, 2032.

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**Actuarial Assumptions**

The total pension liability was determined by an actuarial valuation as of December 31, 2024, which was rolled forward to June 30, 2025, 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 15.50 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 PUB-2010 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-2021.

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 29, 2024, as provided by KPERS' investment consultant, are summarized in the following table:

<b>Asset Class</b>	<b>Long-Term Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
Global Equity	43 %	8.2 %
Alternatives	11	12
Real Estate	15	5.7
Yield Driven	12	5.3
Infrastructure	3	6.8
Core Fixed Income	13	2.2
Short Term Investments	3	0.3
Total	100 %	

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**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.

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.

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

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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).

The 2023 Legislature passed HB 2196, which expanded the Deferred Retirement Option Plan (DROP) in KP&F to include all of that System's employers as of April 27, 2023. Under that same Bill, the Kansas Department of Wildlife and Parks (KDWP) became an affiliated KP&F employer making certain law enforcement positions in the Agency eligible for KP&F future service participation as of July 1, 2023. HB 2100 was also passed, defining and establishing limits on environmental, social and governance factors when entering into contracts (including investment contracts) and when making proxy votes on behalf of the System. This latter change was not expected to materially affect the asset allocation.

The 2024 Legislature passed HB 2711 that increased both the lump sum retiree death benefit from \$4,000 to \$6,000 and employer contribution rates for State/School for FY 2025 and FY 2026 and for Local employers for CY 2025 to fund this benefit improvement. The Bill also increased the employer contribution threshold for the 30% Working After Retirement rate from \$25,000 to \$40,000; and the earnings limit for KP&F retirees from \$25,000 to \$40,000; while creating an exemption from employer contributions for nurses and direct support workers at Community Development Disability Organizations (CDDOs). Further, the Bill increased the alternative investment cap from 15% to 25% and requires the System to divest all publicly traded securities held in funds by countries of concern.

There was no legislation passed in 2025 impacting plan provisions.

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.

**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, 2025, 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:

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	<b>1.00% decrease (6.00%)</b>	<b>Current discount rate (7.00%)</b>	<b>1.00% increase (8.00%)</b>
State/School	\$ 9,093,398,424	\$ 6,028,319,250	\$ 3,450,103,696
Local	2,957,638,076	2,004,246,618	1,203,525,357
Police & Firemen	2,230,734,236	1,621,441,301	1,110,946,990
Judges	47,609,998	25,871,470	7,023,041
<b>Total</b>	<b>\$ 14,329,380,734</b>	<b>\$ 9,679,878,639</b>	<b>\$ 5,771,599,084</b>

**(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, 2025, are included in the tables below. Experience gains/losses and the impact of changes in actuarial assumptions or other inputs, if any, are recognized over the average expected remaining service life of the active and inactive plan members at the beginning of the measurement period. Investment gains and losses are recognized over a fixed five-year period.

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Deferred Outflows of Resources	Year of Deferral	Amortization Period	June 30, 2024	Additions	Deductions	June 30, 2025
<b>State/School:</b>						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 1,793,145	\$ -	\$ 1,793,145	\$ -
	2021	5.18 years	2,331,936	-	1,976,217	355,719
	2022	5.15 years	54,573,558	-	25,383,051	29,190,507
	2023	5.03 years	112,521,742	-	37,135,888	75,385,854
	2024	4.92 years	243,825,383	-	62,200,353	181,625,030
	2025	4.91 years	-	149,623,855	30,473,290	119,150,565
Subtotal			415,045,764	149,623,855	158,961,944	405,707,675
Changes of assumptions:						
	2020	5.12 years	8,144,670	-	8,144,670	-
	2021	5.18 years	160,652,871	-	136,146,501	24,506,370
	2022	5.15 years	270,199,640	-	125,674,251	144,525,389
	2023	5.03 years	-	-	-	-
	2024	4.92 years	-	-	-	-
	2025	4.91 years	-	-	-	-
Subtotal			438,997,181	-	269,965,422	169,031,759
<b>Total State/School</b>			<b>\$ 854,042,945</b>	<b>\$ 149,623,855</b>	<b>\$ 428,927,366</b>	<b>\$ 574,739,434</b>
<b>Local:</b>						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 811,497	\$ -	\$ 811,497	\$ -
	2021	5.18 years	7,414,836	-	6,283,758	1,131,078
	2022	5.15 years	21,177,367	-	9,849,938	11,327,429
	2023	5.03 years	91,799,489	-	30,296,861	61,502,628
	2024	4.92 years	137,195,447	-	34,998,838	102,196,609
	2025	4.91 years	-	103,108,211	20,999,636	82,108,575
Subtotal			258,398,636	103,108,211	103,240,528	258,266,319
Changes of assumptions:						
	2020	5.12 years	2,311,545	-	2,311,545	-
	2021	5.18 years	47,623,562	-	40,358,949	7,264,613
	2022	5.15 years	76,984,867	-	35,806,915	41,177,952
	2023	5.03 years	-	-	-	-
	2024	4.92 years	1,478,591	-	377,192	1,101,399
	2025	4.91 years	-	-	-	-
Subtotal			128,398,565	-	78,854,601	49,543,964
<b>Total Local</b>			<b>\$ 386,797,201</b>	<b>\$ 103,108,211</b>	<b>\$ 182,095,129</b>	<b>\$ 307,810,283</b>

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Deferred Outflow of Resources	Year of Deferral	Amortization Period	June 30, 2024	Additions	Deductions	June 30, 2025
<b>Police &amp; Firemen:</b>						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 26,157	\$ -	\$ 26,157	\$ -
	2021	5.18 years	16,130,356	-	13,669,793	2,460,563
	2022	5.15 years	5,756,263	-	2,677,331	3,078,932
	2023	5.03 years	81,926,884	-	27,038,575	54,888,309
	2024	4.92 years	33,960,274	-	8,663,335	25,296,939
	2025	4.91 years	-	131,881,830	26,859,843	105,021,987
Subtotal			137,799,934	131,881,830	78,935,034	190,746,730
Changes of assumptions:						
	2020	5.12 years	1,873,493	-	1,873,493	-
	2021	5.18 years	18,758,034	-	15,896,639	2,861,395
	2022	5.15 years	52,680,918	-	24,502,752	28,178,166
	2023	5.03 years	-	-	-	-
	2024	4.92 years	11,587,010	-	2,955,870	8,631,140
	2025	4.91 years	-	-	-	-
Subtotal			84,899,455	-	45,228,754	39,670,701
<b>Total Police &amp; Firemen</b>			<b>\$ 222,699,389</b>	<b>\$ 131,881,830</b>	<b>\$ 124,163,788</b>	<b>\$ 230,417,431</b>
<b>Judges:</b>						
Differences between expected and actual experience:						
	2023	5.03 years	\$ 2,510,277	\$ -	\$ 828,475	\$ 1,681,802
	2024	4.92 years	1,005,554	-	256,519	749,035
	2025	4.91 years	-	-	-	-
Subtotal			3,515,831	-	1,084,994	2,430,837
Changes of assumptions:						
	2020	5.12 years	75,998	-	75,998	-
	2021	5.18 years	1,089,670	-	923,450	166,220
	2022	5.15 years	2,117,765	-	985,007	1,132,758
	2023	5.03 years	-	-	-	-
	2024	4.92 years	-	-	-	-
	2025	4.91 years	-	-	-	-
Subtotal			3,283,433	-	1,984,455	1,298,978
<b>Total Judges</b>			<b>\$ 6,799,264</b>	<b>\$ -</b>	<b>\$ 3,069,449</b>	<b>\$ 3,729,815</b>
<b>Total Deferred Outflow of Resources</b>			<b>\$ 1,470,338,799</b>	<b>\$ 384,613,896</b>	<b>\$ 738,255,732</b>	<b>\$ 1,116,696,963</b>

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<b>State/School:</b>						
Differences between expected and actual experience:						
	2020	5.12 years	\$ -	\$ -	\$ -	\$ -
	2021	5.18 years	-	-	-	-
	2022	5.15 years	-	-	-	-
	2023	5.03 years	-	-	-	-
	2024	4.92 years	168,357,060	-	42,948,229	125,408,831
	2025	4.91 years	-	-	-	-
Subtotal			168,357,060	-	42,948,229	125,408,831
Differences between expected and actual earnings on plan investments:						
	2020	5 years	-	-	-	-
	2021	5 years	488,435,861	-	488,435,861	-
	2022	5 years	(848,323,788)	-	(424,161,893)	(424,161,895)
	2023	5 years	(9,443,891)	-	(3,147,964)	(6,295,927)
	2024	5 years	310,983,775	-	77,745,944	233,237,831
	2025	5 years	-	521,669,432	104,333,886	417,335,546
Subtotal			(58,348,043)	521,669,432	243,205,834	220,115,555
<b>Total State/School</b>			<b>\$ 110,009,017</b>	<b>\$ 521,669,432</b>	<b>\$ 286,154,063</b>	<b>\$ 345,524,386</b>

**Local:**

Differences between expected and actual earnings on  
plan investments:

	2020	5 years	\$ -	\$ -	\$ -	\$ -
	2021	5 years	149,429,513	-	149,429,513	-
	2022	5 years	(251,815,720)	-	(125,907,859)	(125,907,861)
	2023	5 years	5,033,381	-	1,677,793	3,355,588
	2024	5 years	84,339,173	-	21,084,793	63,254,380
	2025	5 years	-	160,162,737	32,032,547	128,130,190
<b>Total Local</b>			<b>\$ (13,013,653)</b>	<b>\$ 160,162,737</b>	<b>\$ 78,316,787</b>	<b>\$ 68,832,297</b>

**Police & Firemen:**

Differences between expected and actual earnings on  
plan investments:

	2020	5 years	\$ -	\$ -	\$ -	\$ -
	2021	5 years	88,119,730	-	88,119,730	-
	2022	5 years	(148,083,921)	-	(74,041,960)	(74,041,961)
	2023	5 years	2,896,694	-	965,565	1,931,129
	2024	5 years	49,470,214	-	12,367,554	37,102,660
	2025	5 years	-	96,412,390	19,282,478	77,129,912
<b>Total Police &amp; Firemen</b>			<b>\$ (7,597,283)</b>	<b>\$ 96,412,390</b>	<b>\$ 46,693,367</b>	<b>\$ 42,121,740</b>

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<b>Judges:</b>						
Differences between expected and actual experience:						
	2020	5.12 years	\$ 51,381	\$ -	\$ 51,381	\$ -
	2021	5.18 years	105,947	-	89,787	16,160
	2022	5.15 years	1,271,610	-	591,446	680,164
	2023	5.03 years	-	-	-	-
	2024	4.92 years	-	-	-	-
	2025	4.91 years	-	3,729,385	759,549	2,969,836
Subtotal			1,428,938	3,729,385	1,492,163	3,666,160
Differences between expected and actual earnings on plan investments:						
	2020	5 years	-	-	-	-
	2021	5 years	5,875,558	-	5,875,558	-
	2022	5 years	(9,712,822)	-	(4,856,410)	(4,856,412)
	2023	5 years	341,726	-	113,909	227,817
	2024	5 years	3,698,773	-	924,693	2,774,080
	2025	5 years	-	5,788,353	1,157,671	4,630,682
Subtotal			3,240,591	5,788,353	826,682	2,776,167
Changes of assumptions:						
	2020	5.12 years	-	-	-	-
	2021	5.18 years	-	-	-	-
	2022	5.15 years	-	-	-	-
	2023	5.03 years	-	-	-	-
	2024	4.92 years	3,240,591	-	826,682	2,413,909
	2025	4.91 years	-	-	-	-
Subtotal			3,240,591	-	826,682	2,413,909
<b>Total Judges</b>			\$ 4,872,764	\$ 9,517,738	\$ 5,534,266	\$ 8,856,236
<b>Total Deferred Inflow of Resources</b>			<b>\$ 94,270,845</b>	<b>\$ 787,762,297</b>	<b>\$ 416,698,483</b>	<b>\$ 465,334,659</b>

The following table provides the combined deferred outflows/(inflows), as of June 30, 2025, that will be recognized in pension expense in future years:

	State/School	Local	Police & Firemen	Judges	Total
2026	\$ 508,010,722	\$ 211,837,799	\$ 139,446,028	\$ 2,702,523	\$ 861,997,072
2027	(69,411,971)	38,725,920	36,979,042	(2,638,476)	3,654,515
2028	(132,780,510)	1,337,149	6,710,641	(36,341,610)	(161,074,330)
2029	(76,603,193)	(12,922,882)	5,159,980	(1,848,858)	(86,214,953)
2030	-	-	-	-	-
Thereafter	-	-	-	-	-
<b>Total</b>	<b>\$ 229,215,048</b>	<b>\$ 238,977,986</b>	<b>\$ 188,295,691</b>	<b>\$ (38,126,421)</b>	<b>\$ 618,362,304</b>

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

Notes to Schedules of Employer and Nonemployer Allocations and  
Schedules of Pension Amounts by Employer and Nonemployer  
As of and for the year ended June 30, 2025

**(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, 2025, are as follows:

	<b>State/School</b>	<b>Local</b>	<b>Police &amp; Firemen</b>	<b>Judges</b>	<b>Total</b>
Service cost	\$ 478,125,709	\$ 174,358,675	\$ 128,395,649	\$ 8,005,807	\$ 788,885,840
Interest	1,711,724,526	509,591,259	324,842,187	15,953,554	2,562,111,526
Benefit term changes	-	-	-	-	-
Projected earnings on plan investments	30,473,290	20,999,636	26,859,843	(759,549)	77,573,220
Employee contributions	-	-	-	-	-
Expensed portion of difference between actual and expected experience in the total pension liability	(359,672,722)	(146,241,608)	(56,824,807)	(2,309,246)	(565,048,383)
Expensed portion of current-period assumption changes	(1,289,824,765)	(373,734,346)	(221,511,273)	(13,796,818)	(1,898,867,202)
Expensed portion of difference between projected and actual earnings on plan investments	(104,333,886)	(32,032,547)	(19,282,478)	(1,157,671)	(156,806,582)
Administrative expenses	21,768,969	6,184,692	3,644,607	232,364	31,830,632
Other changes	(479,815)	(429,152)	(638,568)	(954)	(1,548,489)
Recognition of beginning Deferred Outflows of Resources	825,763,933	287,003,352	171,345,905	7,925,859	1,292,039,049
Recognition of beginning Deferred Inflows of Resources	(609,130,034)	(172,192,099)	(101,452,849)	(8,473,456)	(891,248,438)
<b>Total</b>	<b>\$ 704,415,205</b>	<b>\$ 273,507,862</b>	<b>\$ 255,378,216</b>	<b>\$ 5,619,890</b>	<b>\$ 1,238,921,173</b>

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Supplemental Schedule of Special Funding Allocations (Unaudited)  
As of and for the year ended June 30, 2025

<u>Employer</u>	<u>Nonemployer Contributions</u>	<u>Employer Proportionate Share</u>
4930 North Central Kansas Technical College	\$ 592,738	0.085164 %
4931 Fort Hays Tech Northwest	430,874	0.061908
5045 Allen County Community College	687,668	0.098804
5046 Coffeyville Community College	945,214	0.135808
5047 Garden City Community College	1,783,276	0.256220
5048 Hutchinson Community College	3,436,961	0.493820
5049 Kansas City Kansas Community College	3,860,265	0.554640
5050 Neosho County Community College	1,093,238	0.157076
5107 Cowley County Community College	1,561,672	0.224380
5108 Barton County Community College	2,269,734	0.326114
5109 Butler County Community College	3,365,451	0.483546
5110 Colby Community College	799,612	0.114888
5111 Independence Community College	693,848	0.099692
5112 Labette Community College	770,425	0.110694
5113 Pratt Community College	849,420	0.122044
5177 Cloud County Community College	796,804	0.114484
5178 Dodge City Community College	1,275,185	0.183218
5179 Fort Scott Community College	770,305	0.110677
5180 Highland Community College	1,037,915	0.149127
5404 Seward County Community College	1,226,689	0.176250
5406 Johnson County Community College	11,392,058	1.636804
5596 NW Kansas Education Service Center	1,106,068	0.158919
5600 SC Kansas Special Education Coop	1,205,441	0.173197
5604 ANW Special Education Coop	1,030,120	0.148007
5608 Tri County Special Education Coop	1,202,799	0.172817
5609 Keystone Learning Services	1,632,434	0.234547
5612 SE Kansas Education Service Center	3,470,651	0.498661
5624 Reno County Education Coop	991,919	0.142518
5626 High Plains Educational Coop	1,152,330	0.165566
5634 SW Kansas Coop District 613	1,868,284	0.268434
5638 East Central Kansas Coop in Education	875,733	0.125825
5655 Brown Co Kansas Special Educ Coop	259,801	0.037328
5657 Doniphan County Education Coop	214,279	0.030787
5671 Marion County Special Education Coop	548,533	0.078813
5682 Sedgwick Co Area Educ Serv Coop 618	-	-
5688 Sumner County Education Services	424,159	0.060943
9034 Three Lakes Educational Cooperative	811,126	0.116542
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	337,921	0.048552
9047 SW Plains Regional Service Center	313,033	0.044976
9053 SW Kansas Educational Consortium	-	-
9055 Sckesc DbA Orion Education & Training	426,762	0.061317
9056 Smoky Hill Education Service Center	385,392	0.055373
9273 NC Kansas Sp Ed Coop Interlocal 636	681,397	0.097903
9274 Southeast Kansas Interlocal 637	2,064,768	0.296664
9303 Wsu Campus of Applied Sciences and Technology	2,414,921	0.346974
9304 Manhattan Area Technical College	501,596	0.072069
9305 Flint Hills Technical College	571,116	0.082058
9395 Salina Area Technical College	518,330	0.074473
9487 Western Kansas Com College Virtual Ed Consortium	-	-
9507 Butler Co Special Education Interlocal # 638	2,233,897	0.320965
<b>Total Special Funding Situation</b>	<b>\$ 66,882,162</b>	<b>9.609586 %</b>

See accompanying notes to schedules

**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, 2025

<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	\$ 5,133,712	\$ 508,872
4931 Fort Hays Tech Northwest	3,731,818	369,911
5045 Allen County Community College	5,956,311	590,411
5046 Coffeyville Community College	8,187,176	811,543
5047 Garden City Community College	15,445,743	1,531,038
5048 Hutchinson Community College	29,768,812	2,950,793
5049 Kansas City Kansas Community College	33,435,170	3,314,216
5050 Neosho County Community College	9,469,156	938,617
5107 Cowley County Community College	13,526,539	1,340,800
5108 Barton County Community College	19,658,956	1,948,667
5109 Butler County Community College	29,149,546	2,889,409
5110 Colby Community College	6,926,051	686,536
5111 Independence Community College	6,009,607	595,694
5112 Labette Community College	6,672,899	661,442
5113 Pratt Community College	7,357,047	729,257
5177 Cloud County Community College	6,901,721	684,124
5178 Dodge City Community College	11,044,839	1,094,805
5179 Fort Scott Community College	6,671,741	661,327
5180 Highland Community College	8,990,079	891,130
5404 Seward County Community College	10,624,850	1,053,174
5406 Johnson County Community College	98,671,320	9,780,662
5596 NW Kansas Education Service Center	9,580,381	949,642
5600 SC Kansas Special Education Coop	10,440,634	1,034,914
5604 ANW Special Education Coop	8,922,302	884,411
5608 Tri County Special Education Coop	10,418,042	1,032,674
5609 Keystone Learning Services	14,139,433	1,401,552
5612 SE Kansas Education Service Center	30,060,777	2,979,734
5624 Reno County Education Coop	8,591,524	851,623
5626 High Plains Educational Coop	9,980,674	989,321
5634 SW Kansas Coop District 613	16,182,027	1,604,022
5638 East Central Kansas Coop in Education	7,585,289	751,882
5655 Brown Co Kansas Special Educ Coop	2,249,982	223,026
5657 Doniphan County Education Coop	1,856,061	183,980
5671 Marion County Special Education Coop	4,750,798	470,916
5682 Sedgwick Co Area Educ Serv Coop 618	-	-
5688 Sumner County Education Services	3,673,889	364,169
9034 Three Lakes Educational Cooperative	7,025,690	696,412
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	2,926,598	290,095
9047 SW Plains Regional Service Center	2,711,101	268,734
9053 SW Kansas Educational Consortium	-	-
9055 Sckesc Dba Orion Education & Training	3,696,482	366,409
9056 Smoky Hill Education Service Center	3,337,898	330,865
9273 NC Kansas Sp Ed Coop Interlocal 636	5,901,858	585,014
9274 Southeast Kansas Interlocal 637	17,883,996	1,772,727
9303 Wsu Campus of Applied Sciences and Technology	20,916,605	2,073,330
9304 Manhattan Area Technical College	4,344,713	430,664
9305 Flint Hills Technical College	4,946,600	490,325
9395 Salina Area Technical College	4,489,536	445,019
9487 Western Kansas Com College Virtual Ed Consortium	-	-
9507 Butler Co Special Education Interlocal # 638	19,349,033	1,917,950
<b>Total Special Funding Situation</b>	<b>\$ 579,295,016</b>	<b>\$ 57,421,838</b>

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
<b>State/School Group</b>		
<b>Special Funding Situation Subtotal</b>	<b>\$ 150,430</b>	<b>\$ -</b>
<b>Employer - State of Kansas</b>		
S175 Kansas Housing Resource Corporation	\$ 1,454	\$ -
S176 Kansas Development Finance Authority	243	-
S246 Fort Hays State University	1,168	-
S276 Dept of Transportation	33,142	-
S367 Kansas State University	10,282	-
S379 Emporia State University	924	-
S385 Pittsburg State University	1,772	-
S450 Kansas Lottery	1,313	-
S561 Kansas Board of Regents	192	-
S682 Staff Benefits University of Kansas	6,747	-
S683 University of Kansas Medical Center	3,749	-
S715 Wichita State University	2,679	-
Other state agencies (less KPERS)	279,157	-
<b>State Subtotal</b>	<b>\$ 342,822</b>	<b>\$ -</b>
<b>Employers - Others</b>		
4930 North Central Kansas Technical College	\$ 22	\$ -
4931 Fort Hays Tech Northwest	8	-
5045 Allen County Community College	64	-
5046 Coffeyville Community College	30	-
5047 Garden City Community College	200	-
5048 Hutchinson Community College	143	-
5049 Kansas City Kansas Community College	266	-
5050 Neosho County Community College	44	-
5107 Cowley County Community College	4	-
5108 Barton County Community College	19	-
5109 Butler County Community College	187	-
5110 Colby Community College	95	-
5111 Independence Community College	1,489	-
5112 Labette Community College	18	-
5113 Pratt Community College	132	-
5177 Cloud County Community College	36	-
5178 Dodge City Community College	65	-
5179 Fort Scott Community College	137	-
5180 Highland Community College	13	-
5404 Seward County Community College	535	-
5406 Johnson County Community College	68	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5596 NW Kansas Education Service Center	\$ 150	\$ -
5600 SC Kansas Special Education Coop	117	-
5604 ANW Special Education Coop	112	-
5608 Tri County Special Education Coop	5	-
5609 Keystone Learning Services	495	-
5612 SE Kansas Education Service Center	286	-
5624 Reno County Education Coop	164	-
5626 High Plains Educational Coop	25	-
5634 SW Kansas Coop District 613	62	-
5638 East Central Kansas Coop in Education	69	-
5655 Brown Co Kansas Special Educ Coop	12	-
5657 Doniphan County Education Coop	3	-
5671 Marion County Special Education Coop	181	-
5688 Sumner County Education Services	316	-
5696 Kansas State H S Activities Assoc	582	-
9034 Three Lakes Educational Cooperative	220	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	9	-
9047 SW Plains Regional Service Center	13	-
9055 Sckesc Db a Orion Education & Training	74	-
9056 Smoky Hill Education Service Center	18	-
9273 NC Kansas Sp Ed Coop Interlocal 636	10	-
9274 Southeast Kansas Interlocal 637	141	-
9303 Wsu Campus of Applied Sciences and Technology	49	-
9304 Manhattan Area Technical College	-	-
9305 Flint Hills Technical College	78	-
9395 Salina Area Technical College	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-
9507 Butler Co Special Education Interlocal # 638	192	-
4828 USD 202 Turner	8,910	-
4829 USD 203 Piper	5,386	-
4871 USD 205 Bluestem	1,595	-
4882 USD 204 Bonner Springs	6,109	-
4912 USD 206 Remington-Whitewater	993	-
4977 USD 209 Moscow	491	-
4978 USD 233 Olathe	78,613	-
4979 USD 242 Weskan	242	-
4980 USD 250 Pittsburg	6,381	-
4981 USD 253 Emporia	11,962	-
4982 USD 259 Wichita	110,506	-
4983 USD 260 Derby	17,221	-
4984 USD 262 Valley Center	7,524	-
4985 USD 265 Goddard	15,281	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
4986 USD 266 Maize	\$ 19,264	\$ -
4987 USD 268 Cheney	1,580	-
4988 USD 290 Ottawa	5,450	-
4990 USD 314 Brewster	253	-
4991 USD 348 Baldwin City	2,265	-
4992 USD 349 Stafford	667	-
4993 USD 352 Goodland	4,441	-
4994 USD 359 Argonia Public Schools	422	-
4995 USD 363 Holcomb	2,170	-
4996 USD 371 Montezuma	490	-
4997 USD 373 Newton	7,615	-
4998 USD 376 Sterling	940	-
4999 USD 383 Manhattan-Ogden	19,557	-
5000 USD 385 Andover	9,557	-
5001 USD 386 Madison-Virgil	559	-
5002 USD 390 Hamilton	245	-
5004 USD 394 Rose Hill	3,137	-
5005 USD 396 Douglass Public Schools	1,310	-
5006 USD 398 Peabody-Burns	486	-
5007 USD 399 Paradise	312	-
5008 USD 404 Riverton	1,366	-
5010 USD 409 Atchison Public Schools	3,878	-
5011 USD 420 Osage City	1,443	-
5012 USD 421 Lyndon	784	-
5013 USD 443 Dodge City	21,337	-
5014 USD 446 Independence	4,134	-
5015 USD 448 Inman	944	-
5016 USD 449 Easton	1,220	-
5017 USD 453 Leavenworth	8,590	-
5018 USD 456 Marais Des Cygnes Valley	556	-
5019 USD 470 Arkansas City	6,232	-
5020 USD 475 Geary Co	16,982	-
5021 USD 477 Ingalls	588	-
5022 USD 480 Liberal	11,040	-
5024 USD 215 Lakin	1,378	-
5025 USD 234 Fort Scott	4,910	-
5026 USD 251 North Lyon	801	-
5027 USD 261 Haysville	14,657	-
5028 USD 267 Renwick	2,949	-
5029 USD 288 Central Heights	1,142	-
5031 USD 305 Salina	20,792	-
5032 USD 361 Chaparral Schools	1,765	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5033 USD 378 Riley Co	\$ 1,201	\$ -
5034 USD 403 Otis-Bison	464	-
5035 USD 413 Chanute	3,205	-
5036 USD 415 Hiawatha	1,767	-
5037 USD 418 McPherson	6,427	-
5038 USD 422 Kiowa County	664	-
5039 USD 439 Sedgwick Public Schools	1,092	-
5040 USD 445 Coffeyville	3,030	-
5041 USD 457 Garden City	15,901	-
5042 USD 458 Basehor-Linwood	6,374	-
5043 USD 465 Winfield	17,568	-
5056 USD 223 Barnes	771	-
5057 USD 258 Humboldt	1,451	-
5058 USD 273 Beloit	2,701	-
5059 USD 284 Chase County	816	-
5060 USD 285 Cedar Vale	381	-
5061 USD 286 Chautauqua County	904	-
5062 USD 287 West Franklin	1,329	-
5063 USD 327 Ellsworth	1,207	-
5064 USD 338 Valley Falls	726	-
5065 USD 342 McLouth	915	-
5066 USD 380 Vermillion	1,119	-
5067 USD 389 Eureka	1,653	-
5068 USD 417 Council Grove	3,557	-
5069 USD 440 Halstead	1,479	-
5070 USD 464 Tonganoxie	3,660	-
5072 USD 482 Dighton	455	-
5073 USD 487 Herington	962	-
5076 USD 217 Rolla	796	-
5077 USD 218 Elkhart	857	-
5078 USD 226 Meade	708	-
5079 USD 235 Uniontown	1,026	-
5080 USD 252 Southern Lyon County	1,244	-
5081 USD 254 Barber County North	1,002	-
5082 USD 269 Palco	320	-
5083 USD 270 Plainville	837	-
5087 USD 281-Graham County	855	-
5088 USD 289 Wellsville	1,537	-
5089 USD 298 Lincoln	692	-
5090 USD 303 Ness City	579	-
5092 USD 321 Kaw Valley	2,941	-
5093 USD 322 Onaga-Havensville-Wheaton	589	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5095 USD 329 Mill Creek Valley	\$ 924	\$ -
5096 USD 346 Jayhawk	1,287	-
5098 USD 360 Caldwell	587	-
5099 USD 365 Garnett	1,882	-
5100 USD 367 Osawatomie	5,741	-
5101 USD 372 Silver Lake	1,575	-
5102 USD 379 Clay Center	3,338	-
5103 USD 382 Pratt	2,015	-
5104 USD 419 Canton-Galva	670	-
5105 USD 459 Bucklin	897	-
5106 USD 483 Kismet-Plains	1,535	-
5116 USD 210 Hugoton	1,983	-
5117 USD 212 Northern Valley	360	-
5118 USD 214 Ulysses	2,646	-
5119 USD 219 Minneola	619	-
5120 USD 231 Gardner Edgerton	14,993	-
5122 USD 255 South Barber County	486	-
5123 USD 256 Marmaton Valley	565	-
5125 USD 320 Wamego	5,944	-
5127 USD 332 Cunningham	480	-
5128 USD 335 North Jackson	1,092	-
5129 USD 337 Royal Valley	1,908	-
5130 USD 343 Perry	1,436	-
5131 USD 364 Marysville	1,845	-
5132 USD 368 Paola	6,756	-
5133 USD 381 Spearville-Windhorst	592	-
5134 USD 393 Solomon	858	-
5135 USD 402 Augusta	3,553	-
5137 USD 432 Victoria	526	-
5138 USD 454 Burlingame Public Schools	584	-
5140 USD 463 Udall	815	-
5141 USD 467 Wichita County Schools	887	-
5142 USD 474 Haviland	174	-
5143 USD 211 Norton	1,222	-
5144 USD 216 Deerfield	694	-
5145 USD 227 Jetmore	660	-
5147 USD 232 De Soto	14,855	-
5148 USD 239 North Ottawa County	1,229	-
5149 USD 244 Burlington	2,651	-
5150 USD 257 Iola	2,439	-
5151 USD 274 Oakley	886	-
5152 USD 282 West Elk	29,363	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5153 USD 283 Elk Valley	\$ 319	\$ -
5154 USD 299 Sylvan Grove	539	-
5155 USD 311 Pretty Prairie	540	-
5156 USD 315 Colby	1,895	-
5157 USD 326 Logan	316	-
5158 USD 331 Kingman-Norwich	1,811	-
5159 USD 333 Concordia	3,071	-
5160 USD 347 Kinsley-Offerle	677	-
5161 USD 356 Conway Springs	910	-
5162 USD 377 Atchison Co Community	1,076	-
5163 USD 395 LaCrosse	662	-
5164 USD 412 Hoxie Community Schools	908	-
5166 USD 429 Troy	1,456	-
5167 USD 430 South Brown County	1,239	-
5168 USD 431 Hoisington	1,458	-
5171 USD 444 Little River	638	-
5172 USD 447 Cherryvale	1,503	-
5173 USD 452 Stanton Co	926	-
5174 USD 460 Hesston	1,464	-
5175 USD 462 Central	686	-
5176 USD 469 Lansing	7,221	-
5185 USD 229 Blue Valley	53,192	-
5186 USD 237 Smith Center	746	-
5187 USD 240 Twin Valley	1,161	-
5188 USD 271 Stockton	649	-
5189 USD 291 Grinnell	231	-
5190 USD 297 St Francis Schools	606	-
5191 USD 309 Nickerson	2,212	-
5192 USD 310 Fairfield	1,598	-
5193 USD 313 Buhler	3,795	-
5195 USD 323 Rock Creek	2,230	-
5196 USD 341 Oskaloosa	1,230	-
5197 USD 351 Macksville	577	-
5198 USD 353 Wellington	3,253	-
5199 USD 355 Ellinwood	1,033	-
5200 USD 362 Prairie View	2,107	-
5201 USD 369 Burrton	469	-
5202 USD 392 Osborne County	647	-
5203 USD 400 Smoky Valley	1,674	-
5204 USD 405 Lyons	2,378	-
5205 USD 408 Marion	1,082	-
5206 USD 410 Durham Hillsboro Lehigh	1,179	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5207 USD 416 Louisburg	\$ 4,784	\$ -
5208 USD 423 Moundridge	824	-
5210 USD 428 Great Bend	8,610	-
5212 USD 434 Santa Fe Trail	1,975	-
5213 USD 436 Caney Valley	1,531	-
5214 USD 450 Shawnee Heights	8,367	-
5215 USD 466 Scott Co	1,803	-
5216 USD 473 Chapman	2,061	-
5217 USD 476 Copeland	292	-
5218 USD 481 Rural Vista	623	-
5219 USD 241 Wallace County Schools	417	-
5220 USD 243 Lebo-Waverly	939	-
5222 USD 307 Ell-Saline	753	-
5223 USD 339 Jefferson County North	897	-
5226 USD 272 Waconda	572	-
5227 USD 275 Triplains	252	-
5228 USD 292 Wheatland	363	-
5229 USD 294 Oberlin	1,071	-
5230 USD 312 Haven	1,648	-
5231 USD 336 Holton	6,857	-
5233 USD 437 Auburn-Washburn	13,265	-
5235 USD 479 Crest	506	-
5236 USD 330 Mission Valley	1,217	-
5237 USD 334 Southern Cloud County	307	-
5238 USD 387 Altoona-Midway	507	-
5239 USD 401 Chase Raymond	377	-
5240 USD 494 Syracuse	1,039	-
5241 USD 300 Comanche County	604	-
5250 USD 306 SE of Saline	1,334	-
5251 USD 384 Blue Valley	3,343	-
5267 USD 397 Centre	653	-
5268 USD 220 Ashland	1,159	-
5270 USD 224 Clifton-Clyde	745	-
5271 USD 225 Fowler	182	-
5272 USD 230 Spring Hill	9,642	-
5274 USD 249 Frontenac	1,839	-
5275 USD 263 Mulvane	3,786	-
5276 USD 264 Clearwater	1,900	-
5278 USD 293 Quinter	679	-
5280 USD 308 Hutchinson	10,121	-
5281 USD 316 Golden Plains	446	-
5283 USD 325 Phillipsburg	1,085	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**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, 2025

<b>Employer</b>	<b>Unallocated Employer Contributions</b>	<b>Transfers from State General Fund <sup>(1)</sup></b>
5284 USD 340 Jefferson West	\$ 1,713	\$ -
5285 USD 344 Pleasanton	824	-
5286 USD 350 St John-Hudson	693	-
5287 USD 357 Belle Plaine	1,158	-
5288 USD 358 Oxford	806	-
5289 USD 366 Woodson	881	-
5291 USD 374 Sublette	1,278	-
5292 USD 375 Circle	3,637	-
5293 USD 388 Ellis	691	-
5294 USD 407 Russell County	1,426	-
5295 USD 411 Goessel	1,263	-
5296 USD 435 Abilene	2,526	-
5297 USD 461 Neodesha	1,630	-
5298 USD 468 Healy	71	-
5299 USD 471 Dexter	471	-
5300 USD 484 Fredonia	1,407	-
5302 USD 489 Hays	7,986	-
5303 USD 490 El Dorado	19,316	-
5304 USD 491 Eudora	3,329	-
5305 USD 492 Flinthills	628	-
5306 USD 495 Fort Larned	2,234	-
5307 USD 496 Pawnee Heights	281	-
5308 USD 497 Lawrence	20,479	-
5309 USD 499 Galena	1,492	-
5310 USD 502 Lewis	272	-
5312 USD 345 Seaman	8,473	-
5313 USD 438 Skyline	690	-
5314 USD 501 Topeka Public Schools	34,449	-
5316 USD 208 Trego County	925	-
5317 USD 246 Arma	1,090	-
5318 USD 247 Cherokee	1,163	-
5319 USD 248 Girard	1,783	-
5320 USD 426 Pike Valley	493	-
5321 USD 498 Valley Heights	846	-
5322 USD 504 Oswego	1,016	-
5324 USD 500 Kansas City	70,466	-
5329 USD 245 Leroy-Gridley	543	-
5330 USD 493 Columbus	1,885	-
5331 USD 503 Parsons	2,820	-
5332 USD 506 Labette County	3,948	-
5333 USD 505 Chetopa	800	-
5337 USD 207 Fort Leavenworth	4,124	-

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

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, 2025

Employer	Unallocated Employer Contributions	Transfers from State General Fund <sup>(1)</sup>
5366 USD 508 Baxter Springs	\$ 1,796	\$ -
5367 USD 507 Satanta	782	-
5368 USD 101 Erie-St Paul	1,013	-
5405 USD 511 Attica	390	-
5409 USD 200 Greeley Co	496	-
5410 USD 509 South Haven	503	-
5430 USD 512 Shawnee Mission	59,039	-
5436 USD 102 Cimarron-Ensign	2,304	-
5590 USD 103 Cheylin	396	-
5682 Sedgwick Co Area Educ Serv Coop 618	-	-
9053 SW Kansas Educational Consortium	-	-
9291 USD 105 Rawlins County	904	-
9302 USD 106 Western Plains	451	-
9332 USD 107 Rock Hills	806	-
9333 USD 108 Washington County	797	-
9335 USD 109 Republic County	1,027	-
9389 USD 110 Thunder Ridge	486	-
9410 USD 111 Doniphan West	828	-
9444 USD 114 Riverside	1,234	-
9445 USD 112 Central Plains	1,013	-
9446 USD 113 Prairie Hills	1,993	-
9461 USD 115 Nemaha Central Schools	1,773	-
<b>Other Employers Subtotal</b>	<b>\$ 1,206,470</b>	<b>\$ -</b>
<b>Special Funding Situation - State of Kansas</b>	<b>\$ 150,430</b>	<b>\$ -</b>
<b>State Subtotal</b>	<b>\$ 342,822</b>	<b>\$ -</b>
<b>Total State/School</b>	<b>\$ 1,699,722</b>	<b>\$ -</b>

(1) The State made no General Fund Transfers to KPERS in FY 2025.

See accompanying notes to schedules

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

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%)	2026	2027	2028	2029	2030	Thereafter
<b>State/School Group</b>									
<b>Special Funding Situation Subtotal</b>	<b>\$ 873,835,669</b>	<b>\$ 579,295,016</b>	<b>\$ 331,539,819</b>	<b>\$ 39,916,370</b>	<b>\$ (8,052,756)</b>	<b>\$ (14,134,574)</b>	<b>\$ (6,742,885)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employer - State of Kansas</b>									
S175 Kansas Housing Resource Corporation	\$ 8,443,766	\$ 5,597,656	\$ 3,203,628	\$ 825,967	\$ (289,902)	\$ (278,542)	\$ (102,972)	\$ -	\$ -
S176 Kansas Development Finance Authority	1,413,933	937,343	536,457	73,684	(16,976)	(32,561)	(25,362)	-	-
S246 Fort Hays State University	6,784,130	4,497,428	2,573,950	(136,821)	(440,807)	(271,346)	(125,909)	-	-
S276 Dept of Transportation	192,520,976	127,628,621	73,043,905	11,760,213	761,114	(1,325,274)	(1,563,598)	-	-
S367 Kansas State University	59,727,078	39,595,086	22,660,902	1,232,381	(1,443,726)	(1,430,318)	(872,000)	-	-
S379 Emporia State University	5,369,288	3,559,481	2,037,148	(414,774)	(421,402)	(305,393)	(171,811)	-	-
S385 Pittsburg State University	10,295,455	6,825,203	3,906,173	(77,445)	(489,706)	(362,728)	(163,908)	-	-
S450 Kansas Lottery	7,626,179	5,055,650	2,893,429	299,417	(112,792)	(155,409)	(78,951)	-	-
S561 Kansas Board of Regents	1,114,032	738,529	422,672	96,906	29,810	(4,176)	(14,098)	-	-
S682 Staff Benefits University of Kansas	38,567,831	25,567,910	14,632,925	577,287	(855,533)	(921,135)	(419,796)	-	-
S683 University of Kansas Medical Center	21,776,689	14,436,498	8,262,239	1,021,619	(389,927)	(838,404)	(701,978)	-	-
S715 Wichita State University	15,563,351	10,317,468	5,904,852	237,653	(414,185)	(429,053)	(284,645)	-	-
Other state agencies (less KPERs)	1,621,590,188	1,075,006,604	615,243,511	110,338,081	12,655,205	(7,904,038)	(7,042,796)	-	-
<b>State Subtotal</b>	<b>\$ 1,990,792,896</b>	<b>\$ 1,319,763,477</b>	<b>\$ 755,321,791</b>	<b>\$ 125,834,168</b>	<b>\$ 8,571,173</b>	<b>\$ (14,258,377)</b>	<b>\$ (11,567,824)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Employer - Other</b>									
4930 North Central Kansas Technical College	\$ 128,035	\$ 84,879	\$ 48,577	\$ 9,354	\$ (2,980)	\$ (4,515)	\$ (9,119)	\$ -	\$ -
4931 Fort Hays Tech Northwest	48,922	32,432	18,562	2,390	(239)	(849)	(1,967)	-	-
5045 Allen County Community College	368,919	244,569	139,971	61,809	43,722	41,325	32,662	-	-
5046 Coffeyville Community College	-	-	-	3,400	(20,944)	(757)	-	-	-
5047 Garden City Community College	130,308	86,386	49,440	12,380	(777)	(7,069)	(12,444)	-	-
5048 Hutchinson Community College	831,409	551,169	315,443	37,535	(3,191)	(36,819)	(38,738)	-	-
5049 Kansas City Kansas Community College	1,305,448	865,426	495,297	44,051	(22,599)	(124,666)	(52,348)	-	-
5050 Neosho County Community College	256,525	170,059	97,327	14,964	10,621	7,609	(12)	-	-
5107 Cowley County Community College	20,733	13,745	7,866	(29,371)	(41,485)	(12,183)	2,272	-	-
5108 Barton County Community College	108,211	71,737	41,056	(17,863)	(31,033)	(42,507)	(19,679)	-	-
5109 Butler County Community College	1,088,844	721,831	413,115	118,536	71,637	35,030	20,963	-	-
5110 Colby Community College	206,602	136,963	78,386	2,628	(16,520)	(1,787)	(3,993)	-	-
5111 Independence Community College	163,772	108,570	62,136	(80,167)	(12,250)	18,357	17,869	-	-
5112 Labette Community College	105,483	69,929	40,021	16,419	9,434	3,119	(5,869)	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
5113 Pratt Community College	145,494	96,453	55,202	(455)	(22,841)	(18,616)	1,426	-	-
5177 Cloud County Community College	221,061	146,548	83,872	(12,733)	(30,094)	(56,189)	(12,725)	-	-
5178 Dodge City Community College	378,467	250,899	143,593	37,149	(77,590)	(15,139)	(8,052)	-	-
5179 Fort Scott Community College	306,902	203,456	116,441	34,653	(62,472)	(14,952)	(18,794)	-	-
5180 Highland Community College	75,657	50,156	28,705	8,355	3,555	2,089	1,166	-	-
5404 Seward County Community College	260,253	172,530	98,742	29,225	9,820	6,807	1,907	-	-
5406 Johnson County Community College	394,017	261,207	149,493	10,528	(16,321)	(114,522)	(16,053)	-	-
5596 NW Kansas Education Service Center	603,620	400,160	229,018	(5,559)	(28,822)	(27,498)	(24,271)	-	-
5600 SC Kansas Special Education Coop	620,352	411,252	235,366	5,372	(19,523)	(76,091)	(57,829)	-	-
5604 ANW Special Education Coop	382,014	253,250	144,939	(11,081)	(447)	(369)	(2,638)	-	-
5608 Tri County Special Education Coop	31,463	20,858	11,937	(5,573)	3,068	(664)	368	-	-
5609 Keystone Learning Services	481,314	319,079	182,614	10,399	21,126	28,748	7,584	-	-
5612 SE Kansas Education Service Center	1,660,364	1,100,711	629,954	161,671	75,406	46,771	18,006	-	-
5624 Reno County Education Coop	408,112	270,551	154,841	47,339	16,991	5,545	6,708	-	-
5626 High Plains Educational Coop	148,131	98,201	56,202	359	(9,698)	(2,137)	(15,376)	-	-
5634 SW Kansas Coop District 613	358,098	237,395	135,865	(124,184)	(99,983)	(63,312)	(54,333)	-	-
5638 East Central Kansas Coop in Education	334,091	221,480	126,757	19,354	12,180	3,555	(14,968)	-	-
5655 Brown Co Kansas Special Educ Coop	70,838	46,961	26,876	10,041	8,075	8,150	7,712	-	-
5657 Doniphan County Education Coop	16,095	10,670	6,107	(76)	(3,888)	(5,375)	(7,212)	-	-
5671 Marion County Special Education Coop	256,979	170,360	97,500	6,343	(9,102)	(18,355)	(11,526)	-	-
5682 Sedgwick Co Area Educ Serv Coop 618	-	-	-	(258,802)	(39,968)	-	-	-	-
5688 Sumner County Education Services	58,198	38,581	22,081	(1,389)	(10,024)	(15,747)	(14,103)	-	-
9034 Three Lakes Educational Cooperative	1,276,440	846,195	484,291	89,683	(240)	20,092	(1,196)	-	-
9042 Educ Serv&Staff Dev Ctr of Cen Kansas	51,196	33,939	19,424	(1,745)	(2,100)	4,615	5,612	-	-
9047 SW Plains Regional Service Center	76,566	50,758	29,050	(13,990)	(7,655)	(3,287)	(3,481)	-	-
9053 SW Kansas Educational Consortium	-	-	-	-	-	-	-	-	-
9055 Sckesc Dba Orion Education & Training	427,753	283,572	162,293	(49,589)	(78,996)	(100,976)	(72,858)	-	-
9056 Smoky Hill Education Service Center	106,029	70,290	40,228	(20,468)	(12,412)	(10,766)	(6,113)	-	-
9273 NC Kansas Sp Ed Coop Interlocal 636	58,652	38,883	22,253	5,884	857	(2,597)	(3,534)	-	-
9274 Southeast Kansas Interlocal 637	458,671	304,068	174,023	22,279	(5,706)	(28,563)	(13,279)	-	-
9303 Wsu Campus of Applied Sciences and Technology	283,987	188,264	107,747	36,451	14,832	14,964	10,727	-	-
9304 Manhattan Area Technical College	-	-	-	-	-	-	-	-	-
9305 Flint Hills Technical College	452,397	299,909	171,643	43,359	10,590	4,243	(2,524)	-	-
9395 Salina Area Technical College	-	-	-	-	-	-	-	-	-
9487 Western Kansas Com College Virtual Ed Consortium	-	-	-	(4,709)	(1,135)	(9,168)	(10,575)	-	-
9507 Butler Co Special Education Interlocal # 638	957,535	634,782	363,296	40,588	(29,495)	(33,011)	(45,263)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)	Current					
				2026	2027	2028	2029	2030	Thereafter
4828 USD 202 Turner	51,758,805	34,312,651	19,637,680	2,600,845	(392,708)	(726,246)	(218,776)	-	-
4829 USD 203 Piper	31,288,747	20,742,361	11,871,186	2,496,758	217,796	(154,308)	(195,235)	-	-
4871 USD 205 Bluestem	6,285,539	4,166,895	2,384,781	312,453	(68,457)	(148,949)	(92,994)	-	-
4882 USD 204 Bonner Springs	35,485,805	23,524,732	13,463,581	1,798,215	(411,010)	(595,781)	(406,298)	-	-
4912 USD 206 Remington-Whitewater	5,769,761	3,824,969	2,189,091	204,737	(142,596)	(140,285)	(85,749)	-	-
4977 USD 209 Moscow	2,698,375	1,788,843	1,023,784	135,591	(29,878)	(29,157)	(23,998)	-	-
4978 USD 233 Olathe	397,687,140	263,640,163	150,885,490	19,006,766	(7,354,806)	(4,123,191)	(4,451,412)	-	-
4979 USD 242 Weskan	1,406,567	932,460	533,662	75,017	(12,227)	(10,676)	(11,570)	-	-
4980 USD 250 Pittsburg	34,939,110	23,162,310	13,256,161	2,171,322	(164,913)	(492,592)	(284,646)	-	-
4981 USD 253 Emporia	64,888,127	43,016,519	24,619,043	3,068,221	(675,278)	(692,041)	(205,503)	-	-
4982 USD 259 Wichita	639,778,959	424,130,961	242,736,945	33,480,132	(12,530,485)	(16,021,395)	(6,595,463)	-	-
4983 USD 260 Derby	87,776,938	58,190,281	33,303,230	5,171,344	(686,964)	(1,090,781)	(600,157)	-	-
4984 USD 262 Valley Center	43,705,146	28,973,609	16,582,061	4,106,002	234,927	(462,957)	(395,990)	-	-
4985 USD 265 Goddard	88,762,208	58,843,449	33,677,049	8,339,636	694,730	(1,002,016)	(618,677)	-	-
4986 USD 266 Maize	111,893,631	74,178,046	42,453,284	11,490,217	1,122,101	(1,522,399)	(145,151)	-	-
4987 USD 268 Cheney	8,726,844	5,785,318	3,311,030	462,608	(124,097)	(168,165)	(84,295)	-	-
4988 USD 290 Ottawa	31,656,030	20,985,845	12,010,535	1,621,411	(360,269)	(529,653)	(151,233)	-	-
4990 USD 314 Brewster	1,469,857	974,418	557,675	7,664	(93,326)	(101,832)	(48,026)	-	-
4991 USD 348 Baldwin City	13,155,965	8,721,531	4,991,472	603,168	(189,267)	(193,034)	(144,866)	-	-
4992 USD 349 Stafford	3,834,050	2,541,720	1,454,667	237,932	(71,028)	(95,882)	(51,129)	-	-
4993 USD 352 Goodland	9,229,708	6,118,684	3,501,821	324,289	(270,938)	(242,436)	(86,554)	-	-
4994 USD 359 Argonia Public Schools	2,453,490	1,626,501	930,872	124,487	(35,288)	(46,786)	(30,908)	-	-
4995 USD 363 Holcomb	11,352,926	7,526,236	4,307,385	667,806	(108,430)	(257,897)	(179,483)	-	-
4996 USD 371 Montezuma	2,844,233	1,885,538	1,079,123	89,733	(63,610)	(82,657)	(40,364)	-	-
4997 USD 373 Newton	44,053,969	29,204,856	16,714,407	1,837,183	(837,537)	(1,015,130)	(478,916)	-	-
4998 USD 376 Sterling	5,463,132	3,621,694	2,072,753	245,045	(98,735)	(91,523)	(36,178)	-	-
4999 USD 383 Manhattan-Ogden	92,111,307	61,063,679	34,947,722	5,313,875	(1,367,746)	(1,713,557)	(251,171)	-	-
5000 USD 385 Andover	55,514,197	36,802,226	21,062,504	3,131,389	(661,367)	(1,072,041)	(539,516)	-	-
5001 USD 386 Madison-Virgil	3,245,616	2,151,628	1,231,411	152,031	(47,297)	(64,256)	(35,790)	-	-
5002 USD 390 Hamilton	1,321,362	875,975	501,335	63,705	(528)	(22,456)	(9,381)	-	-
5004 USD 394 Rose Hill	18,221,897	12,079,908	6,913,525	1,191,495	(29,737)	(223,240)	(60,266)	-	-
5005 USD 396 Douglass Public Schools	7,610,629	5,045,342	2,887,530	338,629	(92,839)	(144,380)	(65,087)	-	-
5006 USD 398 Peabody-Burns	2,825,501	1,873,119	1,072,016	78,854	(100,521)	(61,237)	(52,649)	-	-
5007 USD 399 Paradise	1,811,405	1,200,841	687,261	76,719	(20,185)	(37,196)	(24,396)	-	-
5008 USD 404 Riverton	7,891,888	5,231,797	2,994,241	282,339	(159,169)	(244,073)	(88,049)	-	-
5010 USD 409 Atchison Public Schools	21,245,180	14,084,143	8,060,581	1,031,581	(57)	(282,186)	(185,013)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5011 USD 420 Osage City	8,054,569	5,339,644	3,055,964	513,375	(31,975)	(89,002)	(44,664)	-	-
5012 USD 421 Lyndon	4,369,833	2,896,909	1,657,947	170,817	(125,551)	(156,856)	(93,849)	-	-
5013 USD 443 Dodge City	94,573,253	62,695,786	35,881,803	5,052,468	(639,169)	(1,784,879)	(1,158,299)	-	-
5014 USD 446 Independence	18,753,770	12,432,504	7,115,321	887,515	(401,370)	(566,064)	(287,482)	-	-
5015 USD 448 Inman	5,480,682	3,633,328	2,079,412	305,344	(39,337)	(65,234)	(15,004)	-	-
5016 USD 449 Easton	7,088,122	4,698,954	2,689,287	338,321	(114,512)	(190,953)	(98,979)	-	-
5017 USD 453 Leavenworth	49,819,638	33,027,112	18,901,945	2,958,899	(226,717)	(322,416)	(12,845)	-	-
5018 USD 456 Marais Des Cygnes Valley	3,229,248	2,140,777	1,225,201	169,321	(50,306)	(70,470)	(31,648)	-	-
5019 USD 470 Arkansas City	36,198,364	23,997,111	13,733,931	2,198,415	(211,079)	(752,452)	(378,680)	-	-
5020 USD 475 Geary Co	98,645,823	65,395,629	37,426,966	5,528,142	(1,132,973)	(1,556,135)	(928,077)	-	-
5021 USD 477 Ingalls	3,413,571	2,262,971	1,295,134	179,937	(60,577)	(69,741)	(40,447)	-	-
5022 USD 480 Liberal	60,339,063	40,000,792	22,893,094	3,101,947	(120,791)	(1,393,871)	(524,787)	-	-
5024 USD 215 Lakin	7,496,780	4,969,867	2,844,334	247,358	(162,770)	(147,666)	(68,704)	-	-
5025 USD 234 Fort Scott	24,898,543	16,506,081	9,446,694	1,377,800	(115,568)	(454,241)	(296,823)	-	-
5026 USD 251 North Lyon	4,650,182	3,082,762	1,764,314	183,261	(87,579)	(123,587)	(66,386)	-	-
5027 USD 261 Haysville	74,888,683	49,646,223	28,413,329	3,771,918	(1,091,171)	(1,330,104)	(826,272)	-	-
5028 USD 267 Renwick	17,129,962	11,356,027	6,499,236	795,480	(254,878)	(190,819)	(86,150)	-	-
5029 USD 288 Central Heights	6,635,453	4,398,865	2,517,541	379,280	(20,293)	(44,479)	2,588	-	-
5031 USD 305 Salina	120,784,429	80,072,055	45,826,520	6,619,464	(1,461,239)	(2,152,853)	(1,080,112)	-	-
5032 USD 361 Chaparral Schools	10,053,116	6,664,548	3,814,228	474,108	(205,847)	(282,013)	(190,999)	-	-
5033 USD 378 Riley Co	6,828,415	4,526,785	2,590,752	291,402	(111,463)	(154,349)	(89,394)	-	-
5034 USD 403 Otis-Bison	2,694,010	1,785,950	1,022,128	58,619	(89,626)	(85,840)	(42,534)	-	-
5035 USD 413 Chanute	18,617,096	12,341,899	7,063,466	931,524	(368,239)	(433,502)	(259,278)	-	-
5036 USD 415 Hiawatha	10,206,612	6,766,306	3,872,465	493,349	(175,162)	(219,238)	(170,309)	-	-
5037 USD 418 McPherson	37,334,675	24,750,410	14,165,056	1,931,892	(288,921)	(525,720)	(303,773)	-	-
5038 USD 422 Kiowa County	3,859,511	2,558,600	1,464,328	90,897	(160,873)	(154,430)	(71,416)	-	-
5039 USD 439 Sedgwick Public Schools	6,118,584	4,056,215	2,321,437	366,967	(37,205)	(1,194)	(12,917)	-	-
5040 USD 445 Coffeyville	17,600,273	11,667,812	6,677,676	707,328	(353,431)	(419,188)	(214,790)	-	-
5041 USD 457 Garden City	88,672,092	58,783,708	33,642,858	3,977,695	(1,354,416)	(2,018,574)	(657,176)	-	-
5042 USD 458 Basehor-Linwood	37,024,681	24,544,905	14,047,442	2,765,882	238,551	(172,962)	(260,733)	-	-
5043 USD 465 Winfield	43,180,275	28,625,655	16,382,921	2,606,232	(377,906)	(617,858)	27,433	-	-
5056 USD 223 Barnes	4,476,680	2,967,742	1,698,486	247,685	(57,271)	(83,166)	(45,397)	-	-
5057 USD 258 Humboldt	8,150,322	5,403,122	3,092,293	435,346	(105,029)	(173,060)	(137,128)	-	-
5058 USD 273 Beloit	15,690,204	10,401,563	5,952,981	678,854	(243,352)	(347,541)	(183,039)	-	-
5059 USD 284 Chase County	4,737,388	3,140,573	1,797,401	218,557	(64,944)	(115,846)	(51,672)	-	-
5060 USD 285 Cedar Vale	2,212,242	1,466,570	839,341	116,058	(35,434)	(54,314)	(39,665)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5061 USD 286 Chautauqua County	4,805,861	3,185,967	1,823,380	285,759	(44,271)	(81,509)	(2,877)	-	-
5062 USD 287 West Franklin	7,721,568	5,118,887	2,929,621	375,527	(112,763)	(148,337)	(73,249)	-	-
5063 USD 327 Ellsworth	7,012,101	4,648,558	2,660,444	368,819	(41,149)	(82,340)	(66,917)	-	-
5064 USD 338 Valley Falls	4,217,427	2,795,874	1,600,124	199,829	(92,687)	(110,041)	(93,691)	-	-
5065 USD 342 McLouth	5,314,091	3,522,889	2,016,206	288,638	(79,132)	(96,922)	(47,363)	-	-
5066 USD 380 Vermillion	6,502,962	4,311,032	2,467,273	376,601	(33,301)	(93,815)	(43,080)	-	-
5067 USD 389 Eureka	9,357,289	6,203,261	3,550,226	467,489	(143,050)	(210,090)	(66,653)	-	-
5068 USD 417 Council Grove	9,231,891	6,120,131	3,502,649	507,352	(110,597)	(170,397)	(91,006)	-	-
5069 USD 440 Halstead	8,592,261	5,696,099	3,259,968	462,080	(61,142)	(158,089)	(100,735)	-	-
5070 USD 464 Tonganoxie	21,260,275	14,094,150	8,066,308	1,182,219	(177,090)	(273,484)	(169,531)	-	-
5072 USD 482 Dighton	2,642,996	1,752,131	1,002,773	105,748	(47,713)	(64,538)	(40,954)	-	-
5073 USD 487 Herington	5,585,711	3,702,955	2,119,261	328,435	(15,811)	(85,965)	(34,023)	-	-
5076 USD 217 Rolla	1,901,521	1,260,582	721,451	66,967	(51,948)	(75,664)	(38,196)	-	-
5077 USD 218 Elkhart	4,978,908	3,300,686	1,889,035	152,874	(164,543)	(164,580)	(44,112)	-	-
5078 USD 226 Meade	4,113,035	2,726,669	1,560,516	87,943	(98,780)	(182,548)	(86,788)	-	-
5079 USD 235 Uniontown	5,876,972	3,896,042	2,229,768	317,615	(60,142)	(101,600)	(62,959)	-	-
5080 USD 252 Southern Lyon County	7,226,978	4,791,007	2,741,970	407,732	(104,393)	(233,795)	(132,239)	-	-
5081 USD 254 Barber County North	5,823,140	3,860,355	2,209,343	293,619	(123,521)	(126,745)	(44,200)	-	-
5082 USD 269 Palco	1,497,046	992,442	567,991	82,407	(16,989)	(19,774)	(39,362)	-	-
5083 USD 270 Plainville	4,864,513	3,224,849	1,845,633	315,325	13,405	(60,322)	(22,590)	-	-
5087 USD 281 Graham County	4,966,996	3,292,789	1,884,516	320,505	5,933	(28,589)	(1,433)	-	-
5088 USD 289 Wellsville	8,928,171	5,918,785	3,387,415	516,718	(27,594)	(80,535)	(35,425)	-	-
5089 USD 298 Lincoln	3,927,257	2,603,511	1,490,031	181,951	(31,195)	(30,736)	(40,556)	-	-
5090 USD 303 Ness City	3,364,012	2,230,116	1,276,331	175,236	(52,941)	(67,289)	(34,103)	-	-
5092 USD 321 Kaw Valley	17,083,222	11,325,042	6,481,503	924,362	(114,389)	(210,488)	(282,858)	-	-
5093 USD 322 Onaga-Havensville-Wheaton	3,420,936	2,267,854	1,297,929	130,684	(77,437)	(60,596)	(34,456)	-	-
5095 USD 329 Mill Creek Valley	5,364,559	3,556,347	2,035,354	196,360	(121,044)	(131,370)	(86,889)	-	-
5096 USD 346 Jayhawk	7,475,228	4,955,580	2,836,158	417,313	(50,396)	(129,393)	(49,873)	-	-
5098 USD 360 Caldwell	3,412,571	2,262,308	1,294,755	148,011	(66,824)	(84,848)	(58,947)	-	-
5099 USD 365 Garnett	10,931,083	7,246,582	4,147,335	426,054	(229,687)	(272,594)	(184,764)	-	-
5100 USD 367 Osawatomie	12,194,156	8,083,916	4,626,555	416,840	(185,299)	(262,186)	(61,949)	-	-
5101 USD 372 Silver Lake	9,052,660	6,001,312	3,434,647	478,931	(97,835)	(150,616)	(86,446)	-	-
5102 USD 379 Clay Center	19,385,489	12,851,292	7,355,000	1,015,844	(166,340)	(338,448)	(116,403)	-	-
5103 USD 382 Pratt	11,706,750	7,760,798	4,441,629	624,892	(156,602)	(197,949)	(83,598)	-	-
5104 USD 419 Canton-Galva	3,894,521	2,581,809	1,477,610	213,146	(27,061)	(47,858)	(25,089)	-	-
5105 USD 459 Bucklin	3,015,098	1,998,810	1,143,951	128,306	(53,038)	(94,353)	(51,388)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
5106 USD 483 Kismet-Plains	8,824,234	5,849,881	3,347,981	400,138	(151,756)	(197,666)	(100,477)	-	-
5116 USD 210 Hugoton	11,511,151	7,631,129	4,367,417	574,668	(108,355)	(294,819)	(30,088)	-	-
5117 USD 212 Northern Valley	2,054,653	1,362,099	779,551	79,822	(36,059)	(39,115)	(20,378)	-	-
5118 USD 214 Ulysses	15,352,657	10,177,792	5,824,914	569,070	(298,112)	(465,357)	(186,656)	-	-
5119 USD 219 Minneola	3,596,712	2,384,381	1,364,620	167,672	(56,939)	(94,218)	(47,775)	-	-
5120 USD 231 Gardner Edgerton	86,044,373	57,041,705	32,645,882	5,148,700	(429,419)	(419,893)	97,229	-	-
5122 USD 255 South Barber County	2,825,592	1,873,180	1,072,051	96,094	(86,825)	(94,296)	(53,228)	-	-
5123 USD 256 Marmaton Valley	3,282,262	2,175,922	1,245,315	184,436	(28,314)	(52,281)	(18,912)	-	-
5125 USD 320 Wamego	22,044,489	14,614,032	8,363,845	1,141,166	(292,346)	(440,693)	(34,538)	-	-
5127 USD 332 Cunningham	2,787,581	1,847,981	1,057,629	153,687	(25,406)	(57,322)	(33,133)	-	-
5128 USD 335 North Jackson	5,538,971	3,671,970	2,101,527	423,889	80,734	26,884	4,266	-	-
5129 USD 337 Royal Valley	11,084,580	7,348,340	4,205,573	663,964	(62,236)	(137,273)	(72,700)	-	-
5130 USD 343 Perry	8,339,647	5,528,632	3,164,125	419,371	(113,607)	(187,683)	(90,994)	-	-
5131 USD 364 Marysville	10,717,479	7,104,977	4,066,292	493,572	(147,458)	(135,383)	(87,463)	-	-
5132 USD 368 Paola	39,241,742	26,014,669	14,888,612	1,597,290	(647,188)	(721,894)	(316,092)	-	-
5133 USD 381 Spearville-Windhorst	3,437,668	2,278,946	1,304,277	91,972	(92,114)	(112,953)	(43,559)	-	-
5134 USD 393 Solomon	4,511,326	2,990,709	1,711,631	273,988	(5,528)	(45,191)	(59,593)	-	-
5135 USD 402 Augusta	20,217,535	13,402,883	7,670,685	1,053,501	(162,949)	(243,779)	(139,588)	-	-
5137 USD 432 Victoria	3,056,382	2,026,178	1,159,614	157,264	(45,856)	(45,183)	(31,760)	-	-
5138 USD 454 Burlingame Public Schools	3,395,202	2,250,794	1,288,165	201,439	(24,376)	(32,183)	(1,793)	-	-
5140 USD 463 Udall	4,036,196	2,675,730	1,531,363	172,968	(85,251)	(113,286)	(45,702)	-	-
5141 USD 467 Wichita County Schools	5,151,774	3,415,284	1,954,622	275,635	(54,306)	(53,173)	(18,836)	-	-
5142 USD 474 Haviland	1,008,640	668,661	382,686	21,120	(53,948)	(49,586)	(5,729)	-	-
5143 USD 211 Norton	7,097,761	4,705,344	2,692,944	262,226	(121,226)	(146,807)	(100,071)	-	-
5144 USD 216 Deerfield	3,584,163	2,376,062	1,359,858	186,801	(14,159)	(38,507)	(26,051)	-	-
5145 USD 227 Jetmore	3,486,045	2,311,016	1,322,632	162,942	(56,596)	(47,074)	(10,290)	-	-
5147 USD 232 De Soto	86,292,168	57,205,977	32,739,897	5,311,449	84,763	(1,330,703)	(622,635)	-	-
5148 USD 239 North Ottawa County	7,136,226	4,730,844	2,707,538	287,256	(150,496)	(166,783)	(85,291)	-	-
5149 USD 244 Burlington	15,400,671	10,209,622	5,843,130	738,952	(262,988)	(212,929)	(211,238)	-	-
5150 USD 257 Iola	14,036,297	9,305,133	5,325,477	847,605	28,412	(116,758)	(31,040)	-	-
5151 USD 274 Oakley	5,145,863	3,411,366	1,952,379	305,413	(27,181)	(72,702)	(45,323)	-	-
5152 USD 282 West Elk	8,903,801	5,902,629	3,378,169	634,418	(41,527)	(193,288)	(104,539)	-	-
5153 USD 283 Elk Valley	1,807,222	1,198,068	685,674	99,958	(26,359)	(21,112)	(8,289)	-	-
5154 USD 299 Sylvan Grove	3,103,213	2,057,224	1,177,382	189,579	(3,462)	(30,571)	(26,303)	-	-
5155 USD 311 Pretty Prairie	3,137,404	2,079,891	1,190,355	78,582	(112,346)	(109,762)	(61,543)	-	-
5156 USD 315 Colby	10,510,786	6,967,953	3,987,871	607,938	(109,834)	(105,020)	(36,755)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5157 USD 326 Logan	1,832,774	1,215,008	695,368	65,933	(38,692)	(37,929)	(20,785)	-	-
5158 USD 331 Kingman-Norwich	10,520,425	6,974,343	3,991,528	573,634	(90,750)	(185,323)	(66,413)	-	-
5159 USD 333 Concordia	17,841,702	11,827,864	6,769,276	1,032,492	(55,400)	(223,856)	(32,058)	-	-
5160 USD 347 Kinsley-Offerle	3,930,894	2,605,922	1,491,411	202,816	(73,899)	(108,805)	(43,733)	-	-
5161 USD 356 Conway Springs	5,286,356	3,504,503	2,005,683	244,607	(73,820)	(86,925)	(40,044)	-	-
5162 USD 377 Atchison Co Community	6,040,654	4,004,552	2,291,869	335,160	(29,748)	(27,677)	(12,788)	-	-
5163 USD 395 LaCrosse	3,844,780	2,548,834	1,458,738	166,248	(71,779)	(166,746)	(55,565)	-	-
5164 USD 412 Hoxie Community Schools	5,275,626	3,497,390	2,001,612	353,856	2,396	(62,853)	(57,873)	-	-
5166 USD 429 Troy	3,395,839	2,251,216	1,288,407	215,201	(45,400)	(41,041)	(26,695)	-	-
5167 USD 430 South Brown County	7,198,516	4,772,138	2,731,171	288,390	(160,695)	(165,007)	(107,703)	-	-
5168 USD 431 Hoisington	8,240,529	5,462,923	3,126,518	390,137	(120,815)	(180,370)	(84,662)	-	-
5171 USD 444 Little River	3,706,651	2,457,263	1,406,331	209,176	(8,847)	(43,525)	(18,622)	-	-
5172 USD 447 Cherryvale	8,732,754	5,789,236	3,313,273	343,873	(187,364)	(237,841)	(118,589)	-	-
5173 USD 452 Stanton Co	4,925,712	3,265,420	1,868,852	250,478	(40,316)	(39,337)	(41,944)	-	-
5174 USD 460 Hesston	8,501,873	5,636,177	3,225,674	451,100	(77,030)	(130,829)	(63,954)	-	-
5175 USD 462 Central	3,942,534	2,613,638	1,495,827	196,016	(40,694)	(55,601)	(41,457)	-	-
5176 USD 469 Lansing	32,755,512	21,714,729	12,427,688	1,763,147	(295,889)	(384,812)	(264,789)	-	-
5185 USD 229 Blue Valley	304,389,327	201,789,909	115,487,598	18,968,460	301,424	(1,463,338)	(261,536)	-	-
5186 USD 237 Smith Center	4,330,640	2,870,927	1,643,077	94,436	(152,632)	(161,125)	(90,211)	-	-
5187 USD 240 Twin Valley	6,744,119	4,470,903	2,558,769	328,239	(71,436)	(113,785)	(75,824)	-	-
5188 USD 271 Stockton	3,767,850	2,497,834	1,429,550	173,014	(79,535)	(83,482)	(35,801)	-	-
5189 USD 291 Grinnell	1,249,342	828,231	474,010	54,363	(37,347)	(43,757)	(30,300)	-	-
5190 USD 297 St Francis Schools	3,519,236	2,333,020	1,335,225	151,967	(56,691)	(60,144)	(17,560)	-	-
5191 USD 309 Nickerson	12,857,065	8,523,380	4,878,067	581,868	(203,439)	(231,093)	(134,191)	-	-
5192 USD 310 Fairfield	4,272,715	2,832,526	1,621,100	186,493	(42,733)	(50,369)	(11,002)	-	-
5193 USD 313 Buhler	21,941,825	14,545,973	8,324,893	1,257,177	(167,384)	(247,398)	(76,724)	-	-
5195 USD 323 Rock Creek	12,953,455	8,587,280	4,914,638	943,336	(19,135)	(130,373)	(85,524)	-	-
5196 USD 341 Oskaloosa	6,947,447	4,605,696	2,635,914	293,493	(128,460)	(177,034)	(114,544)	-	-
5197 USD 351 Macksville	3,239,978	2,147,890	1,229,272	92,054	(105,317)	(109,295)	(47,036)	-	-
5198 USD 353 Wellington	18,744,859	12,426,596	7,111,940	1,032,506	(250,307)	(301,208)	(234,098)	-	-
5199 USD 355 Ellinwood	5,626,449	3,729,962	2,134,717	275,980	(99,447)	(91,061)	(64,402)	-	-
5200 USD 362 Prairie View	12,239,169	8,113,756	4,643,633	534,439	(237,251)	(326,535)	(84,648)	-	-
5201 USD 369 Burrton	2,052,016	1,360,351	778,550	(11,215)	(124,142)	(101,580)	7,919	-	-
5202 USD 392 Osborne County	3,688,373	2,445,147	1,399,397	211,617	(38,430)	(54,482)	(37,017)	-	-
5203 USD 400 Smoky Valley	9,725,117	6,447,107	3,689,782	463,016	(125,369)	(191,650)	(100,541)	-	-
5204 USD 405 Lyons	13,812,236	9,156,595	5,240,466	646,079	(198,446)	(292,378)	(135,658)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
5205 USD 408 Marion	6,285,994	4,167,196	2,384,953	348,201	(141,234)	(156,455)	(53,018)	-	-
5206 USD 410 Durham Hillsboro Lehigh	6,849,239	4,540,590	2,598,653	369,420	(60,089)	(92,262)	(61,315)	-	-
5207 USD 416 Louisburg	15,046,028	9,974,517	5,708,576	848,839	(125,093)	(173,507)	(83,659)	-	-
5208 USD 423 Moundridge	4,772,034	3,163,541	1,810,545	363,730	(8,062)	(68,393)	(41,144)	-	-
5210 USD 428 Great Bend	48,241,206	31,980,716	18,303,076	2,717,754	(174,732)	(585,175)	(175,489)	-	-
5212 USD 434 Santa Fe Trail	11,473,505	7,606,172	4,353,134	644,330	(178,862)	(228,993)	(186,186)	-	-
5213 USD 436 Caney Valley	8,894,435	5,896,420	3,374,615	447,277	(96,181)	(187,456)	(93,607)	-	-
5214 USD 450 Shawnee Heights	47,920,300	31,767,977	18,181,322	3,015,126	(224,764)	(471,167)	(171,606)	-	-
5215 USD 466 Scott Co	10,416,397	6,905,379	3,952,059	520,525	(154,947)	(145,798)	(106,223)	-	-
5216 USD 473 Chapman	11,974,642	7,938,392	4,543,269	587,562	(182,455)	(249,756)	(147,209)	-	-
5217 USD 476 Copeland	1,693,918	1,122,955	642,685	97,005	(16,674)	(17,413)	(34,483)	-	-
5218 USD 481 Rural Vista	3,620,355	2,400,055	1,373,590	133,190	(81,874)	(104,947)	(44,767)	-	-
5219 USD 241 Wallace County Schools	2,370,467	1,571,462	899,373	69,993	(59,334)	(90,382)	(72,981)	-	-
5220 USD 243 Lebo-Waverly	5,391,749	3,574,371	2,045,670	210,260	(75,423)	(133,828)	(224,413)	-	-
5222 USD 307 Ell-Saline	4,373,470	2,899,320	1,659,327	157,827	(120,345)	(126,055)	(74,868)	-	-
5223 USD 339 Jefferson County North	5,208,062	3,452,599	1,975,978	220,860	(109,408)	(106,982)	(39,395)	-	-
5226 USD 272 Waconda	3,323,001	2,202,929	1,260,771	172,668	(35,875)	(72,339)	(40,629)	-	-
5227 USD 275 Triplains	1,346,096	892,372	510,719	98,913	(2,941)	(11,370)	(3,104)	-	-
5228 USD 292 Wheatland	1,937,894	1,284,695	735,252	82,824	(69,892)	(104,898)	(31,612)	-	-
5229 USD 294 Oberlin	4,911,799	3,256,197	1,863,574	315,127	(8,271)	(30,415)	(12,737)	-	-
5230 USD 312 Haven	9,571,438	6,345,228	3,631,476	531,235	(48,415)	(122,310)	(93,384)	-	-
5231 USD 336 Holton	18,169,519	12,045,185	6,893,652	1,040,245	(408,699)	(274,111)	186,253	-	-
5233 USD 437 Auburn-Washburn	77,054,276	51,081,867	29,234,971	4,078,298	(796,820)	(1,476,562)	(587,422)	-	-
5235 USD 479 Crest	2,941,533	1,950,041	1,116,040	125,642	(39,694)	(56,200)	(34,068)	-	-
5236 USD 330 Mission Valley	6,927,806	4,592,675	2,628,462	353,121	(91,630)	(154,290)	(67,376)	-	-
5237 USD 334 Southern Cloud County	1,698,465	1,125,969	644,410	(121,516)	(218,759)	(211,412)	(188,821)	-	-
5238 USD 387 Altoona-Midway	2,913,343	1,931,353	1,105,344	138,249	(11,070)	(10,266)	(60,516)	-	-
5239 USD 401 Chase Raymond	2,192,236	1,453,307	831,751	94,227	(38,898)	(32,740)	(23,395)	-	-
5240 USD 494 Syracuse	6,033,015	3,999,488	2,288,971	324,890	(64,874)	(106,561)	(90,477)	-	-
5241 USD 300 Comanche County	3,510,234	2,327,052	1,331,809	215,778	(41,125)	(45,697)	(29,443)	-	-
5250 USD 306 SE of Saline	7,594,988	5,034,973	2,881,596	346,403	(151,878)	(159,260)	(76,124)	-	-
5251 USD 384 Blue Valley	3,483,954	2,309,630	1,321,838	285,325	62,617	25,636	62,791	-	-
5267 USD 397 Centre	3,795,221	2,515,979	1,439,935	241,814	8,721	(36,357)	(35,912)	-	-
5268 USD 220 Ashland	2,787,672	1,848,042	1,057,664	92,553	(39,446)	(39,718)	(59,834)	-	-
5270 USD 224 Clifton-Clyde	4,325,730	2,867,671	1,641,214	210,163	(72,469)	(89,712)	(25,910)	-	-
5271 USD 225 Fowler	982,451	651,300	372,749	(69,375)	(88,589)	(24,010)	1,699	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5272 USD 230 Spring Hill	56,007,423	37,129,202	21,249,637	4,174,148	390,978	(216,947)	(63,585)	-	-
5274 USD 249 Frontenac	10,680,196	7,080,261	4,052,147	634,079	(66,577)	(162,544)	(96,861)	-	-
5275 USD 263 Mulvane	21,992,020	14,579,249	8,343,938	1,012,064	(378,223)	(698,570)	(349,469)	-	-
5276 USD 264 Clearwater	10,919,807	7,239,107	4,143,057	514,887	(183,740)	(240,412)	(163,993)	-	-
5278 USD 293 Quinter	3,944,625	2,615,025	1,496,620	207,455	(39,660)	(70,381)	(24,683)	-	-
5280 USD 308 Hutchinson	58,790,003	38,973,868	22,305,369	2,480,732	(1,311,674)	(1,459,442)	(684,300)	-	-
5281 USD 316 Golden Plains	2,590,436	1,717,287	982,831	83,914	(95,766)	(114,343)	(51,495)	-	-
5283 USD 325 Phillipsburg	6,301,089	4,177,203	2,390,680	292,141	(44,711)	(86,101)	(41,702)	-	-
5284 USD 340 Jefferson West	9,949,633	6,595,946	3,774,965	642,981	(61,150)	(91,312)	(20,283)	-	-
5285 USD 344 Pleasanton	4,249,709	2,817,275	1,612,371	157,234	(114,976)	(131,290)	(56,228)	-	-
5286 USD 350 St John-Hudson	3,976,361	2,636,063	1,508,661	162,093	(75,249)	(107,386)	(44,662)	-	-
5287 USD 357 Belle Plaine	6,691,923	4,436,300	2,538,966	284,740	(153,190)	(172,423)	(72,314)	-	-
5288 USD 358 Oxford	4,682,100	3,103,921	1,776,424	290,749	(8,885)	(56,840)	(21,664)	-	-
5289 USD 366 Woodson	5,085,574	3,371,398	1,929,505	259,327	(99,395)	(94,269)	(39,985)	-	-
5291 USD 374 Sublette	6,610,901	4,382,588	2,508,225	257,382	(128,268)	(115,786)	17,770	-	-
5292 USD 375 Circle	21,126,602	14,005,534	8,015,591	1,275,213	(114,217)	(246,603)	(134,515)	-	-
5293 USD 388 Ellis	4,014,554	2,661,382	1,523,152	112,457	(117,534)	(134,561)	(56,533)	-	-
5294 USD 407 Russell County	8,286,450	5,493,366	3,143,941	28,676	(458,432)	(508,425)	(394,572)	-	-
5295 USD 411 Goessel	3,510,143	2,326,992	1,331,775	185,411	(49,788)	(76,571)	(50,667)	-	-
5296 USD 435 Abilene	14,675,745	9,729,044	5,568,088	714,693	(198,343)	(231,547)	(159,121)	-	-
5297 USD 461 Neodesha	9,468,501	6,276,987	3,592,420	596,471	(40,895)	(118,777)	(41,835)	-	-
5298 USD 468 Healy	411,840	273,023	156,255	(32,522)	(84,822)	(70,330)	(46,208)	-	-
5299 USD 471 Dexter	2,736,567	1,814,162	1,038,274	145,153	(53,430)	(82,825)	(47,410)	-	-
5300 USD 484 Fredonia	7,533,790	4,994,402	2,858,376	346,173	(143,710)	(169,753)	(139,931)	-	-
5302 USD 489 Hays	46,342,050	30,721,701	17,582,522	2,885,407	789,215	(1,116,986)	(70,901)	-	-
5303 USD 490 El Dorado	18,244,813	12,095,099	6,922,219	620,391	(503,582)	(492,784)	(274,359)	-	-
5304 USD 491 Eudora	19,241,267	12,755,682	7,300,281	1,218,757	(46,716)	(162,381)	(123,108)	-	-
5305 USD 492 Flinthills	3,648,453	2,418,682	1,384,251	165,697	(69,561)	(81,881)	(45,024)	-	-
5306 USD 495 Fort Larned	12,974,643	8,601,326	4,922,677	531,366	(229,879)	(350,079)	(139,563)	-	-
5307 USD 496 Pawnee Heights	1,630,355	1,080,817	618,569	(8,054)	(107,124)	(112,891)	(40,411)	-	-
5308 USD 497 Lawrence	118,958,565	78,861,628	45,133,774	4,207,383	(2,814,630)	(2,357,270)	(511,549)	-	-
5309 USD 499 Galena	8,620,905	5,715,088	3,270,836	341,558	(195,109)	(273,526)	(171,581)	-	-
5310 USD 502 Lewis	1,234,974	818,706	468,559	45,668	(33,343)	(55,233)	(11,744)	-	-
5312 USD 345 Seaman	49,219,110	32,629,001	18,674,100	2,491,467	(561,531)	(866,804)	(357,266)	-	-
5313 USD 438 Skyline	4,007,461	2,656,680	1,520,461	156,237	(81,874)	(102,359)	(65,493)	-	-
5314 USD 501 Topeka Public Schools	185,814,049	123,182,374	70,499,246	8,082,589	(4,412,164)	(6,424,340)	(3,073,583)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)	Current					
				2026	2027	2028	2029	2030	Thereafter
5316 USD 208 Trego County	4,900,160	3,248,480	1,859,157	294,944	(122,584)	(103,331)	(45,767)	-	-
5317 USD 246 Arma	6,332,279	4,197,880	2,402,514	327,513	(59,881)	(114,167)	(60,579)	-	-
5318 USD 247 Cherokee	6,755,668	4,478,559	2,563,151	316,622	(96,877)	(113,284)	(68,406)	-	-
5319 USD 248 Girard	10,360,018	6,868,004	3,930,669	573,277	(96,157)	(184,192)	(91,674)	-	-
5320 USD 426 Pike Valley	2,837,413	1,881,016	1,076,536	166,736	(1,503)	(46,076)	(33,123)	-	-
5321 USD 498 Valley Heights	4,915,073	3,258,367	1,864,816	193,689	(98,541)	(104,269)	(52,590)	-	-
5322 USD 504 Oswego	5,902,889	3,913,223	2,239,600	263,734	(68,031)	(90,576)	(70,413)	-	-
5324 USD 500 Kansas City	327,945,321	217,405,969	124,424,919	20,456,423	(5,257,490)	(8,426,605)	(6,923,120)	-	-
5329 USD 245 Leroy-Gridley	3,153,227	2,090,380	1,196,358	204,703	(31,554)	23,571	(9,076)	-	-
5330 USD 493 Columbus	10,951,543	7,260,146	4,155,098	500,324	(185,227)	(204,592)	(109,497)	-	-
5331 USD 503 Parsons	15,349,111	10,175,441	5,823,568	945,372	(148,698)	(313,173)	(171,052)	-	-
5332 USD 506 Labette County	16,268,999	10,785,266	6,172,581	828,845	(153,125)	(214,747)	(75,238)	-	-
5333 USD 505 Chetopa	4,645,726	3,079,808	1,762,623	151,933	(136,767)	(135,303)	(79,618)	-	-
5337 USD 207 Fort Leavenworth	23,807,517	15,782,803	9,032,751	1,331,738	73,336	(96,766)	(31,763)	-	-
5366 USD 508 Baxter Springs	10,134,502	6,718,502	3,845,106	432,633	(176,376)	(298,562)	(192,298)	-	-
5367 USD 507 Satanta	3,692,556	2,447,920	1,400,984	138,355	(118,950)	(124,556)	(36,968)	-	-
5368 USD 101 Erie-St Paul	5,886,611	3,902,432	2,233,425	338,386	(37,186)	(69,711)	(30,686)	-	-
5405 USD 511 Attica	2,263,529	1,500,569	858,800	84,136	(76,557)	(24,233)	(25,584)	-	-
5409 USD 200 Greeley Co	2,880,152	1,909,350	1,092,751	142,057	(43,820)	(67,810)	(42,889)	-	-
5410 USD 509 South Haven	2,651,271	1,757,617	1,005,912	123,428	(59,562)	(63,275)	(35,078)	-	-
5430 USD 512 Shawnee Mission	342,957,976	227,358,362	130,120,833	21,262,385	(713,891)	1,174,529	(4,757,597)	-	-
5436 USD 102 Cimarron-Ensign	7,531,425	4,992,835	2,857,479	238,505	(194,291)	(161,138)	(67,695)	-	-
5590 USD 103 Cheylin	2,297,720	1,523,236	871,772	188,887	15,511	(6,699)	(23,941)	-	-
5696 Kansas State H S Activities Assoc	3,379,471	2,240,365	1,282,197	213,712	(18,379)	(60,291)	(17,582)	-	-
9291 USD 105 Rawlins County	5,017,010	3,325,944	1,903,491	313,921	(2,393)	(56,027)	(37,262)	-	-
9302 USD 106 Western Plains	2,278,078	1,510,215	864,320	152,982	(28,049)	(64,960)	(23,002)	-	-
9332 USD 107 Rock Hills	4,676,189	3,100,003	1,774,181	344,267	15,261	(8,176)	(21,917)	-	-
9333 USD 108 Washington County	4,629,358	3,068,957	1,756,413	271,076	(67,745)	(103,291)	(51,527)	-	-
9335 USD 109 Republic County	5,963,360	3,953,311	2,262,544	339,105	(58,480)	(120,110)	(64,286)	-	-
9389 USD 110 Thunder Ridge	2,820,954	1,870,105	1,070,291	93,807	(73,120)	(73,744)	(43,656)	-	-
9410 USD 111 Doniphan West	4,810,862	3,189,282	1,825,277	275,385	(7,945)	(63,256)	(39,152)	-	-
9444 USD 114 Riverside	7,077,392	4,691,841	2,685,216	388,471	(69,179)	(118,844)	(86,642)	-	-
9445 USD 112 Central Plains	5,883,611	3,900,443	2,232,286	214,601	(169,551)	(154,930)	(56,465)	-	-
9446 USD 113 Prairie Hills	10,798,047	7,158,388	4,096,860	351,327	(297,676)	(307,298)	(94,076)	-	-
9461 USD 115 Nemaha Central Schools	10,189,517	6,754,973	3,865,979	686,643	(17,896)	(110,733)	(124,926)	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
<b>Other Employers Subtotal</b>	<b>\$ 6,228,769,859</b>	<b>\$4,129,260,757</b>	<b>\$2,363,242,086</b>	<b>\$ 342,260,184</b>	<b>\$ (69,930,388)</b>	<b>\$ (104,387,559)</b>	<b>\$ (58,292,484)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Special Funding Situation - State of Kansas Subtotal</b>	873,835,669	579,295,016	331,539,819	39,916,370	(8,052,756)	(14,134,574)	(6,742,885)	-	-
<b>State Subtotal</b>	1,990,792,896	1,319,763,477	755,321,791	125,834,168	8,571,173	(14,258,377)	(11,567,824)	-	-
<b>Total State/School</b>	<b>\$ 9,093,398,424</b>	<b>\$6,028,319,250</b>	<b>\$3,450,103,696</b>	<b>\$ 508,010,722</b>	<b>\$ (69,411,971)</b>	<b>\$ (132,780,510)</b>	<b>\$ (76,603,193)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Local Group</b>									
2 Allen County	\$ 6,261,468	\$ 4,243,090	\$ 2,547,923	\$ 370,122	\$ (2,099)	\$ (81,481)	\$ (80,982)	\$ -	\$ -
3 Anderson County	4,618,293	3,129,591	1,879,281	282,196	(6,707)	(13,509)	(21,784)	-	-
4 Atchison County	5,458,203	3,698,757	2,221,058	139,414	(162,016)	(251,849)	(236,006)	-	-
5 Barber County	2,989,137	2,025,592	1,216,343	136,182	(33,295)	(34,199)	(48,495)	-	-
6 Barton County	11,655,874	7,898,616	4,743,021	657,222	(34,872)	(89,175)	(94,564)	-	-
7 Bourbon County	6,198,795	4,200,620	2,522,421	527,402	144,059	(33,949)	(39,970)	-	-
8 Brown County	4,765,938	3,229,643	1,939,361	323,672	33,991	(45,614)	(43,546)	-	-
9 Butler County	26,488,843	17,950,193	10,778,869	1,811,386	244,554	(188,554)	(217,809)	-	-
10 Chase County	5,599,105	3,794,239	2,278,394	579,328	219,246	67,427	(14,567)	-	-
11 Chautauqua County	1,943,701	1,317,151	790,933	63,806	(40,967)	(40,720)	(31,110)	-	-
12 Cherokee County	5,506,885	3,731,747	2,240,868	302,574	44,311	(11,577)	(15,469)	-	-
13 Cheyenne County	2,524,403	1,710,665	1,027,233	126,599	10,809	(18,885)	(28,446)	-	-
14 Clay County	6,016,309	4,076,958	2,448,163	394,871	60,029	(6,499)	(16,777)	-	-
15 Cloud County	5,741,752	3,890,904	2,336,440	349,686	22,719	(13,000)	(20,744)	-	-
16 Coffey County	9,457,225	6,408,699	3,848,345	459,192	(92,686)	(174,895)	(78,809)	-	-
17 Comanche County	2,009,981	1,362,066	817,904	131,251	16,547	10,110	(11,165)	-	-
18 Cowley County	8,232,733	5,578,921	3,350,073	556,912	74,156	(117,922)	(93,741)	-	-
19 Crawford County	14,324,344	9,706,907	5,828,878	85,861	(756,797)	(842,586)	(811,472)	-	-
20 Dickinson County	9,105,651	6,170,454	3,705,281	680,947	144,113	23,881	(33,845)	-	-
21 Doniphan County	3,492,616	2,366,775	1,421,219	182,344	(7,565)	(22,776)	(32,198)	-	-
22 Douglas County	37,428,407	25,363,400	15,230,409	3,200,151	1,009,754	353,917	109,005	-	-
23 Edwards County	2,162,122	1,465,164	879,813	109,678	(14,600)	(17,384)	(35,448)	-	-
24 Elk County	2,575,008	1,744,957	1,047,825	177,888	28,907	(3,809)	(9,254)	-	-
25 Ellis County	11,507,460	7,798,043	4,682,628	1,041,427	369,649	180,126	56,965	-	-
26 Ellsworth County	4,008,546	2,716,396	1,631,162	241,411	(4,751)	(37,648)	(28,104)	-	-
27 Finney County	14,563,144	9,868,730	5,926,051	178,854	(443,221)	(528,096)	(310,396)	-	-
28 Ford County	13,820,451	9,365,444	5,623,833	1,090,651	324,584	158,811	84,039	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
29 Franklin County	9,793,095	6,636,301	3,985,017	602,411	59,081	(24,819)	(65,569)	-	-
30 Geary County	11,017,912	7,466,300	4,483,421	320,421	(261,577)	(153,862)	(50,118)	-	-
31 Gove County	2,541,025	1,721,928	1,033,997	135,643	1,059	(20,074)	(25,025)	-	-
32 Graham County	2,900,940	1,965,825	1,180,454	156,003	(10,210)	(53,710)	(66,541)	-	-
33 Gray County	2,797,127	1,895,476	1,138,210	157,139	(5,600)	(25,836)	(9,442)	-	-
34 Greenwood County	4,259,738	2,886,616	1,733,377	329,991	70,685	7,524	(6,253)	-	-
35 Hamilton County	2,183,181	1,479,435	888,382	126,221	10,566	(16,856)	(22,497)	-	-
36 Harper County	4,425,514	2,998,954	1,800,835	223,691	(14,693)	(33,711)	(28,989)	-	-
37 Harvey County	10,041,477	6,804,618	4,086,089	668,531	10,197	(40,827)	(80,744)	-	-
38 Jackson County	8,697,083	5,893,587	3,539,026	714,119	194,157	107,480	(15,626)	-	-
39 Jefferson County	8,996,928	6,096,778	3,661,040	586,307	35,166	(4,996)	(62,110)	-	-
40 Jewell County	3,426,335	2,321,860	1,394,248	172,899	(13,853)	(22,007)	(29,269)	-	-
41 Johnson County	275,687,322	186,819,823	112,182,982	23,545,533	7,079,020	1,992,719	(1,062,853)	-	-
42 Kearny County	2,895,173	1,961,917	1,178,107	153,685	(4,253)	(13,642)	(21,635)	-	-
43 Kingman County	3,948,713	2,675,850	1,606,815	222,747	(2,014)	(43,929)	(35,488)	-	-
44 Kiowa County	3,822,481	2,590,308	1,555,448	257,961	36,811	(8,152)	(30,477)	-	-
45 Labette County	5,885,463	3,988,290	2,394,919	429,114	58,386	(19,107)	(57,274)	-	-
46 Lane County	1,904,305	1,290,454	774,902	84,443	(15,080)	(23,968)	(13,331)	-	-
47 Leavenworth County	21,959,871	14,881,130	8,935,935	1,723,113	374,826	(47,557)	(209,533)	-	-
48 Lincoln County	3,205,843	2,172,443	1,304,525	195,048	499	(38,339)	(43,566)	-	-
49 Linn County	6,970,887	4,723,829	2,836,601	423,892	15,462	(113,414)	(139,638)	-	-
50 Logan County	1,975,111	1,338,436	803,714	145,837	7,741	(19,131)	(10,293)	-	-
51 Lyon County	17,249,448	11,689,107	7,019,164	1,297,817	253,198	17,005	(30,849)	-	-
52 McPherson County	11,645,996	7,891,921	4,739,001	705,458	(19,550)	(79,919)	(66,054)	-	-
53 Marion County	7,149,558	4,844,905	2,909,306	517,952	40,806	22,349	(28,617)	-	-
54 Marshall County	5,596,265	3,792,315	2,277,238	352,085	17,949	(46,986)	(67,431)	-	-
55 Meade County	3,358,398	2,275,822	1,366,603	124,440	(93,286)	(139,671)	(79,931)	-	-
56 Miami County	11,413,170	7,734,147	4,644,260	759,341	17,381	(54,332)	(25,331)	-	-
57 Mitchell County	5,329,871	3,611,793	2,168,837	299,032	(4,924)	(43,418)	(46,900)	-	-
58 Montgomery County	11,927,770	8,082,866	4,853,661	851,765	151,811	(31,717)	(101,245)	-	-
59 Morris County	3,326,840	2,254,437	1,353,761	198,628	9,977	(22,610)	(40,191)	-	-
60 Nemaha County	5,560,360	3,767,984	2,262,628	380,064	54,741	(12,643)	(35,927)	-	-
61 Neosho County	5,035,497	3,412,310	2,049,050	377,599	89,142	43,275	26,540	-	-
62 Ness County	2,602,012	1,763,256	1,058,813	179,021	36,447	585	(14,669)	-	-
63 Norton County	3,834,874	2,598,706	1,560,491	224,507	630	(15,936)	(50,407)	-	-
64 Osage County	6,030,979	4,086,899	2,454,133	354,363	(6,004)	(88,248)	(54,547)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
65 Osborne County	2,807,272	1,902,351	1,142,338	179,501	55,931	(10,037)	(16,812)	-	-
66 Ottawa County	3,089,637	2,093,696	1,257,239	146,231	(45,820)	(57,745)	(49,470)	-	-
67 Pawnee County	5,012,457	3,396,697	2,039,675	363,557	50,492	(19,230)	(45,565)	-	-
68 Phillips County	4,151,696	2,813,401	1,689,413	213,047	(3,566)	(98,930)	(68,685)	-	-
69 Pratt County	6,931,994	4,697,473	2,820,775	365,779	(26,480)	(41,501)	(55,139)	-	-
70 Rawlins County	2,228,846	1,510,380	906,965	88,730	(37,989)	(63,323)	(57,308)	-	-
71 Reno County	21,924,291	14,857,019	8,921,457	1,473,256	217,169	(43,261)	(90,384)	-	-
72 Republic County	3,742,684	2,536,234	1,522,977	251,324	61,255	61,646	19,828	-	-
73 Rice County	4,427,880	3,000,558	1,801,798	240,720	10,588	(23,763)	(25,721)	-	-
74 Riley County	19,775,863	13,401,134	8,047,216	1,457,761	348,363	(81,100)	(97,438)	-	-
75 Rooks County	3,833,010	2,597,443	1,559,733	187,614	(33,640)	(54,679)	(48,114)	-	-
76 Rush County	2,209,858	1,497,513	899,238	54,020	(85,571)	(99,884)	(61,681)	-	-
77 Russell County	4,377,541	2,966,445	1,781,314	271,667	(1,431)	(53,970)	(61,210)	-	-
78 Saline County	25,903,970	17,553,853	10,540,872	2,201,013	660,425	151,033	(69,411)	-	-
79 Scott County	2,850,512	1,931,653	1,159,934	199,285	14,032	(10,316)	(22,593)	-	-
80 Sedgwick County	173,549,943	117,606,305	70,621,135	14,302,279	3,063,395	1,631,799	(396,616)	-	-
81 Seward County	11,512,281	7,801,309	4,684,590	715,528	79,407	(54,886)	(103,327)	-	-
82 Shawnee County	71,226,225	48,266,528	28,983,454	5,624,791	1,324,772	107,862	(380,006)	-	-
83 Sheridan County	2,084,129	1,412,312	848,076	93,540	1,080	(27,088)	(32,816)	-	-
84 Sherman County	5,189,856	3,516,912	2,111,862	338,982	74,000	15,951	(14,692)	-	-
85 Smith County	4,502,412	3,051,065	1,832,127	345,662	92,070	41,804	12,411	-	-
86 Stanton County	3,106,585	2,105,180	1,264,135	168,408	5,973	(24,935)	(28,494)	-	-
87 Stevens County	3,799,678	2,574,856	1,546,169	221,377	18,879	(25,348)	(37,449)	-	-
88 Sumner County	8,759,252	5,935,717	3,564,325	494,347	3,744	(54,898)	(36,622)	-	-
89 Thomas County	5,386,598	3,650,234	2,191,921	417,645	98,159	24,921	(24,033)	-	-
90 Wabaunsee County	3,722,365	2,522,465	1,514,709	250,100	31,519	(55,702)	(41,421)	-	-
91 Wallace County	1,445,220	979,355	588,091	48,741	(53,457)	(54,411)	(20,557)	-	-
92 Washington County	4,525,216	3,066,517	1,841,406	306,024	55,040	15,914	(589)	-	-
93 Wichita County	2,321,450	1,573,133	944,647	157,064	25,451	(9,661)	(18,211)	-	-
94 Wilson County	3,698,379	2,506,210	1,504,948	185,711	(4,439)	(22,121)	2,370	-	-
95 Woodson County	3,511,692	2,379,702	1,428,982	266,552	55,285	22,239	8,091	-	-
97 City of Abilene	2,897,716	1,963,641	1,179,142	247,373	76,045	26,771	8,881	-	-
99 City of Alma	461,392	312,662	187,750	24,721	(854)	(7,781)	(3,444)	-	-
100 City of Almaena	141,138	95,643	57,432	10,947	2,344	2,198	206	-	-
102 City of Altoona	116,442	78,907	47,383	9,325	1,662	220	(482)	-	-
103 City of Anthony	1,823,354	1,235,598	741,961	102,030	9,919	(26,571)	(14,786)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
104 City of Arkansas City	4,625,923	3,134,762	1,882,386	332,348	73,287	1,371	(22,595)	-	-
105 City of Arma	806,104	546,257	328,021	65,515	19,567	7,654	2,617	-	-
106 City of Ashland	418,151	283,360	170,154	11,480	(17,619)	(13,332)	(5,802)	-	-
107 City of Atchison	3,702,460	2,508,976	1,506,609	189,912	(25,602)	(14,669)	(13,308)	-	-
108 City of Attica	402,919	273,039	163,956	20,764	914	(4,969)	(8,291)	-	-
109 City of Axtell	159,653	108,189	64,966	9,756	373	(2,037)	(3,887)	-	-
110 City of Belle Plaine	677,684	459,233	275,764	40,779	943	(13,421)	(14,974)	-	-
111 City of Bucklin	164,445	111,436	66,916	4,685	(5,022)	(8,800)	(9,809)	-	-
112 City of Buhler	670,349	454,262	272,779	43,373	4,356	(7,453)	(4,663)	-	-
113 City of Burlingame	634,473	429,951	258,180	39,997	(278)	(5,069)	(5,393)	-	-
114 City of Burlington	3,025,693	2,050,364	1,231,218	222,680	56,407	23,945	(2,454)	-	-
116 City of Burrton	380,944	258,147	155,014	18,987	(2,832)	(5,292)	2,396	-	-
117 City of Caney	1,488,668	1,008,797	605,770	86,026	(35,562)	(27,183)	(11,109)	-	-
118 City of Cawker City	223,420	151,401	90,914	6,515	(4,596)	(5,655)	(4,800)	-	-
119 City of Cedar Vale	101,447	68,746	41,281	(9,256)	(16,889)	(17,531)	(13,360)	-	-
120 City of Chanute	10,882,718	7,374,686	4,428,408	641,347	1,067	(108,108)	(60,860)	-	-
122 City of Cherryvale	1,287,696	872,609	523,991	105,107	20,477	(1,067)	(11,587)	-	-
123 City of Chetopa	855,793	579,929	348,240	66,969	12,918	(2,490)	(16,467)	-	-
124 City of Cimarron	1,261,373	854,771	513,279	110,503	31,336	11,514	1,405	-	-
125 City of Clay Center	2,225,416	1,508,055	905,569	153,455	26,423	(14,194)	(12,966)	-	-
126 City of Coffeyville	9,385,000	6,359,755	3,818,954	776,260	249,554	172,282	168,419	-	-
127 City of Colby	4,679,989	3,171,400	1,904,386	287,898	24,915	(28,244)	(31,786)	-	-
128 City of Colony	132,059	89,490	53,737	9,378	1,749	(167)	(892)	-	-
129 City of Council Grove	1,417,892	960,836	576,970	102,266	18,406	2,194	2,197	-	-
130 City of Dodge City	12,222,558	8,282,629	4,973,617	1,155,058	471,065	254,687	70,997	-	-
133 City of Edna	163,912	111,075	66,699	9,404	(1,970)	(3,095)	(2,877)	-	-
134 City of Effingham	99,732	67,583	40,583	(5,374)	(10,491)	(10,999)	(3,586)	-	-
135 City of El Dorado	6,013,056	4,074,754	2,446,839	363,837	18,182	(6,484)	(32,738)	-	-
137 City of Ellinwood	1,587,187	1,075,559	645,860	88,330	6,149	(4,019)	(4,892)	-	-
138 City of Ellis	1,147,297	777,467	466,860	79,765	9,894	(10,405)	(12,781)	-	-
139 City of Ellsworth	1,492,099	1,011,122	607,167	54,398	(28,576)	(52,049)	(25,671)	-	-
140 City of Enterprise	338,827	229,606	137,876	20,163	4,243	5,345	1,448	-	-
141 City of Erie	537,403	364,172	218,681	13,968	(28,899)	(23,198)	(17,406)	-	-
142 City of Eudora	3,368,336	2,282,556	1,370,647	284,678	78,288	29,232	745	-	-
143 City of Florence	193,932	131,418	78,915	3,415	(3,067)	(5,781)	(1,573)	-	-
144 City of Fort Scott	3,846,379	2,606,503	1,565,173	240,024	44,053	63,636	27,438	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
145 City of Fredonia	1,713,034	1,160,840	697,070	115,107	18,153	(35,381)	(17,002)	-	-
146 City of Frontenac	1,110,327	752,414	451,815	17,873	(48,646)	(69,298)	(38,532)	-	-
147 City of Garden City	20,343,729	13,785,950	8,278,293	1,676,775	385,689	45,770	(13,250)	-	-
148 City of Garnett	3,072,631	2,082,172	1,250,318	172,982	1,292	(26,904)	(13,549)	-	-
149 City of Gas	179,736	121,798	73,138	5,315	(5,182)	(3,705)	(1,998)	-	-
150 City of Geneseo	53,652	36,357	21,832	(434)	(214)	(375)	(476)	-	-
151 City of Girard	1,345,696	911,912	547,592	102,007	15,619	6,431	2,695	-	-
152 City of Glasco	250,601	169,820	101,975	19,908	2,017	(888)	(937)	-	-
153 City of Goodland	3,096,499	2,098,346	1,260,031	181,860	14,739	(14,245)	(23,595)	-	-
155 City of Greensburg	910,302	616,867	370,421	53,701	(4,244)	(5,493)	(7,088)	-	-
156 City of Grenola	50,162	33,992	20,412	3,093	(51)	(644)	(2,098)	-	-
158 City of Hanover	162,818	110,334	66,254	12,161	1,865	825	4,037	-	-
159 City of Harper	817,136	553,733	332,510	52,981	5,862	(4,045)	(5,934)	-	-
160 City of Hays	9,185,448	6,224,529	3,737,753	617,137	73,749	(117,725)	(92,076)	-	-
162 City of Hesston	3,177,420	2,153,182	1,292,959	260,343	72,518	8,622	(1,472)	-	-
163 City of Hillsboro	2,247,923	1,523,308	914,727	157,159	23,994	7,683	(8,316)	-	-
164 City of Hoisington	2,031,069	1,376,356	826,485	132,258	15,635	(14,580)	(9,051)	-	-
165 City of Holton	3,337,103	2,261,391	1,357,938	228,066	41,581	(19,038)	(32,665)	-	-
166 City of Holyrood	202,362	137,131	82,345	7,435	(4,369)	(391)	(340)	-	-
167 City of Horton	1,293,523	876,557	526,362	98,968	25,496	5,288	4,352	-	-
168 City of Hugoton	2,303,911	1,561,248	937,510	122,591	(4,888)	(32,319)	(26,932)	-	-
169 City of Humboldt	1,389,291	941,455	565,332	82,482	9,574	2,103	5,673	-	-
170 City of Hutchinson	16,013,392	10,851,492	6,516,187	1,205,260	295,654	175,848	72,250	-	-
172 City of Iola	9,275,035	6,285,237	3,774,207	637,831	68,124	(85,558)	(89,343)	-	-
173 City of Jamestown	89,202	60,448	36,298	670	(4,453)	(4,430)	(829)	-	-
174 City of Jetmore	502,118	340,261	204,322	23,337	(5,426)	(9,761)	(3,440)	-	-
176 City of Johnson City	673,543	456,427	274,079	39,744	(112)	(11,260)	(7,907)	-	-
177 City of Junction City	6,185,752	4,191,782	2,517,113	446,944	74,597	627	(30,781)	-	-
179 City of Kingman	3,264,109	2,211,927	1,328,235	249,469	64,435	5,290	(27,885)	-	-
180 City of Kinsley	710,573	481,520	289,147	53,756	16,766	(416)	(4,055)	-	-
182 City of La Crosse	681,854	462,059	277,461	34,797	(4,483)	(11,506)	(8,094)	-	-
184 City of Lakin	1,125,293	762,556	457,905	80,461	17,627	5,212	(8,079)	-	-
185 City of Larned	2,875,031	1,948,268	1,169,911	80,417	(50,141)	(23,142)	(12,116)	-	-
186 City of Lawrence	53,602,931	36,324,084	21,812,164	4,347,773	1,081,480	185,262	(201,163)	-	-
187 City of Leavenworth	9,486,388	6,428,461	3,860,211	620,906	85,303	9,188	(53,902)	-	-
188 City of Liberal	11,129,267	7,541,760	4,528,734	795,355	174,334	4,153	(97,070)	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
189 City of Lindsborg	3,022,913	2,048,480	1,230,087	215,128	28,457	(14,374)	(23,236)	-	-
190 City of Lucas	228,330	154,728	92,912	19,063	4,428	2,398	(1,764)	-	-
191 City of Lyons	1,956,271	1,325,669	796,048	137,763	39,772	17,175	(8,508)	-	-
192 City of Madison	270,269	183,148	109,978	18,516	3,802	670	215	-	-
193 City of Marion	1,300,089	881,007	529,034	95,295	29,722	22,715	8,094	-	-
194 City of Marysville	2,215,241	1,501,161	901,428	138,212	5,232	(23,151)	(26,577)	-	-
195 City of Mayetta	126,084	85,441	51,306	14,108	92	(5,476)	(1,244)	-	-
196 City of McCune	80,389	54,475	32,712	3,430	(2,788)	(2,747)	(423)	-	-
197 City of Meade	934,229	633,081	380,158	34,133	3,963	2,694	(3,197)	-	-
198 City of Miltonvale	116,886	79,208	47,563	1,659	(5,477)	(7,075)	(10,119)	-	-
199 City of Minneapolis	1,557,640	1,055,536	633,837	96,469	18,828	(13,177)	(23,059)	-	-
200 City of Minneola	189,703	128,552	77,194	15,295	4,190	970	15	-	-
201 City of Montezuma	596,201	404,016	242,607	34,162	3,175	3,413	(2,127)	-	-
202 City of Moran	375,797	254,660	152,920	29,751	7,710	1,171	(3,769)	-	-
203 City of Morrill	105,558	71,532	42,954	7,957	1,976	1,045	392	-	-
205 City of Mulvane	6,486,633	4,395,674	2,639,548	408,665	39,559	(21,842)	(49,846)	-	-
206 City of Natoma	102,512	69,467	41,714	10,024	4,622	3,345	2,682	-	-
207 City of Neodesha	3,743,098	2,536,514	1,523,146	288,129	62,728	5,936	(29,807)	-	-
208 City of Newton	10,115,980	6,855,105	4,116,406	748,640	119,319	(42,374)	(37,867)	-	-
209 City of Norton	2,037,014	1,380,385	828,904	92,434	(16,099)	(45,490)	(31,681)	-	-
210 City of Oberlin	1,470,124	996,231	598,224	111,605	32,024	2,482	(16,464)	-	-
211 City of Olathe	68,410,435	46,358,405	27,837,650	5,630,786	1,465,260	68,579	(341,476)	-	-
212 City of Osage City	2,015,749	1,365,974	820,251	111,289	2,558	4,878	(9,383)	-	-
213 City of Osawatomie	2,445,020	1,656,871	994,930	13,052	(138,425)	(134,007)	(26,246)	-	-
214 City of Oswego	638,377	432,597	259,769	40,436	1,578	(4,442)	(2,304)	-	-
215 City of Ottawa	9,293,431	6,297,704	3,781,693	710,673	147,109	12,361	(18,860)	-	-
216 City of Oxford	520,012	352,387	211,604	23,572	4,002	(2,519)	(713)	-	-
217 City of Paola	2,048,076	1,387,881	833,405	64,150	(42,087)	(44,709)	(44,221)	-	-
218 City of Parsons	5,141,528	3,484,162	2,092,196	387,330	71,474	13,186	(7,015)	-	-
219 City of Peabody	307,417	208,321	125,094	1,548	(16,515)	(4,981)	(25,068)	-	-
220 City of Phillipsburg	1,339,100	907,443	544,908	83,988	(937)	(14,109)	(6,725)	-	-
221 City of Pittsburg	10,423,071	7,063,206	4,241,368	779,694	167,451	50,254	10,990	-	-
222 City of Pratt	6,696,477	4,537,875	2,724,938	375,004	1,923	(35,706)	(36,639)	-	-
224 City of Riley	291,534	197,559	118,631	21,517	2,616	(1,804)	(1,719)	-	-
225 City of Russell	5,770,441	3,910,345	2,348,114	372,810	43,609	(18,117)	(34,334)	-	-
226 City of Sabetha	2,528,928	1,713,731	1,029,074	145,296	1,073	718	4,205	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
228 City of Sedan	478,043	323,946	194,526	30,581	2,596	(228)	(8,560)	-	-
229 City of Seneca	1,314,434	890,727	534,871	96,364	16,182	905	(10,668)	-	-
230 City of Sharon Springs	329,570	223,333	134,109	13,919	(4,295)	(8,013)	(4,414)	-	-
231 City of Solomon	388,101	262,997	157,927	24,700	2,779	(3,718)	(2,515)	-	-
232 City of Stafford	819,857	555,577	333,617	51,063	16,871	6,378	2,464	-	-
233 City of St John	761,888	516,294	310,028	32,869	(16,994)	(32,825)	(26,575)	-	-
234 City of St Marys	1,564,945	1,060,487	636,809	109,921	15,549	2,419	(2,010)	-	-
235 City of Topeka	43,886,291	29,739,593	17,858,258	2,817,954	568,675	79,608	(244,184)	-	-
237 City of Ulysses	2,598,965	1,761,192	1,057,574	101,152	(53,107)	(51,123)	(52,298)	-	-
239 City of Wakeeney	947,775	642,261	385,670	52,417	741	(5,775)	(15,878)	-	-
240 City of Wakefield	176,926	119,894	71,995	17,911	7,954	5,678	(1,037)	-	-
242 City of Wamego	2,397,166	1,624,442	975,457	87,964	(44,326)	(35,446)	(7,938)	-	-
243 City of Washington	681,765	461,999	277,425	48,264	6,701	(4,462)	(1,172)	-	-
244 City of Waterville	370,770	251,252	150,874	19,305	(14,934)	(25,690)	(13,260)	-	-
245 City of Waverly	180,238	122,139	73,343	11,018	958	(291)	(929)	-	-
246 City of Wellington	6,120,359	4,147,468	2,490,503	408,583	46,605	(6,380)	(68,950)	-	-
247 City of Wilson	266,128	180,342	108,293	19,323	7,461	4,269	(2,913)	-	-
248 City of Winfield	9,659,883	6,546,030	3,930,810	503,450	(40,235)	(72,055)	(60,730)	-	-
249 City of Yates Center	704,362	477,311	286,620	52,741	8,263	1,487	(380)	-	-
252 Mission Twp Brown County	69,061	46,799	28,102	5,305	1,389	687	51	-	-
259 William Newton Memorial Hospital	24,303,090	16,469,015	9,889,440	1,269,151	(43,757)	(192,514)	(237,329)	-	-
260 Anthony Public Library	27,595	18,700	11,229	1,195	(431)	380	(800)	-	-
261 Arkansas City Public Library	284,673	192,909	115,839	22,356	6,941	1,573	970	-	-
262 Cherryvale Public Library	59,153	40,085	24,071	3,467	218	(101)	1,590	-	-
263 Clay Center Carnegie Library	130,787	88,628	53,220	8,821	494	(250)	(985)	-	-
264 Dodge City Public Library	784,306	531,486	319,151	38,301	(8,559)	(12,541)	(7,652)	-	-
266 Emporia Public Library	787,116	533,390	320,294	71,255	22,919	5,525	(1,304)	-	-
268 Harper Public Library	38,065	25,795	15,489	3,010	1,010	586	(1,305)	-	-
269 Hutchinson Public Library	1,764,379	1,195,633	717,963	114,284	13,295	(2,073)	(8,553)	-	-
270 Independence Public Library	424,362	287,569	172,682	23,395	(349)	(4,197)	(2,924)	-	-
271 Lawrence Public Library	4,633,554	3,139,933	1,885,491	379,899	101,771	44,379	(15,974)	-	-
274 Minneapolis Public Library	54,716	37,079	22,265	3,856	(269)	(367)	(534)	-	-
275 Newton Public Library	484,668	328,436	197,222	27,879	7,152	(669)	(4,246)	-	-
276 Norton Public Library	123,895	83,958	50,416	6,829	(164)	(804)	(645)	-	-
277 Parsons Public Library	290,499	196,857	118,210	13,355	344	(2,436)	(2,317)	-	-
280 Topeka/Shawnee County Public Library	10,435,641	7,071,724	4,246,483	522,735	(589)	(103,867)	(53,405)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
281 Wichita County Library	38,804	26,296	15,790	2,225	(125)	(229)	(228)	-	-
282 Winfield Public Library	308,689	209,183	125,612	18,199	2,403	(1,795)	(2,121)	-	-
289 Highland Cemetery Dist 9	48,949	33,170	19,918	2,695	(152)	(714)	(555)	-	-
295 Leavenworth Waterworks Board	2,935,959	1,989,555	1,194,704	191,161	35,701	385	2,983	-	-
297 Clark County	1,801,113	1,220,526	732,911	130,461	24,363	6,347	(5,376)	-	-
298 Grant Co	4,554,615	3,086,440	1,853,369	248,990	(24,223)	(19,783)	(30,282)	-	-
299 Decatur County	2,656,846	1,800,415	1,081,127	191,887	22,057	(18,620)	(16,384)	-	-
300 Morton County	2,757,347	1,868,519	1,122,023	160,715	(1,470)	(46,715)	(22,101)	-	-
301 Pottawatomie County	10,725,076	7,267,859	4,364,260	859,356	217,265	(39,111)	(70,890)	-	-
302 Stafford County	3,167,068	2,146,167	1,288,747	214,950	23,207	6,947	(12,705)	-	-
303 Trego County	2,488,852	1,686,574	1,012,767	98,660	(33,630)	(31,866)	(31,964)	-	-
304 City of Augusta	5,995,310	4,062,728	2,439,618	433,905	56,347	(33,000)	(52,192)	-	-
307 City of Bonner Springs	3,747,032	2,539,180	1,524,746	176,526	(37,619)	(65,617)	(79,178)	-	-
308 City of Centralia	275,977	187,016	112,301	28,890	8,707	1,548	(85)	-	-
309 City of Clifton	137,353	93,077	55,892	10,022	2,890	4,356	481	-	-
310 City of Douglass	582,832	394,957	237,167	48,709	16,024	(2,328)	(102)	-	-
311 City of Elkhart	907,788	615,163	369,398	64,427	16,624	10,561	559	-	-
314 City of Herington	1,608,186	1,089,789	654,405	126,612	19,206	4,438	(6,842)	-	-
315 City of Hiawatha	2,174,456	1,473,522	884,832	161,277	31,490	17,158	(7,084)	-	-
316 City of Independence	6,051,091	4,100,528	2,462,317	212,368	(137,232)	(161,350)	(160,056)	-	-
317 City of La Cygne	660,500	447,588	268,771	47,093	11,055	(6,347)	(2,336)	-	-
318 City of Manhattan	27,105,215	18,367,878	11,029,684	2,045,656	474,677	(185,477)	(414,262)	-	-
319 City of McPherson	14,132,689	9,577,032	5,750,889	927,241	150,221	(481)	(59,681)	-	-
320 City of Mount Hope	351,929	238,485	143,207	25,639	4,372	891	(2,409)	-	-
321 City of St Francis	597,443	404,858	243,112	31,658	928	(1,555)	932	-	-
322 City of Salina	24,606,573	16,674,670	10,012,934	2,138,508	657,817	281,706	19,559	-	-
323 City of Sedgwick	632,343	428,508	257,314	41,854	9,175	3,613	(3,247)	-	-
324 City of Stockton	3,082,628	2,088,946	1,254,386	185,227	18,355	(19,480)	(13,117)	-	-
338 Newman Regional Health Center	46,967,943	31,827,877	19,112,247	3,580,399	750,505	93,806	(229,848)	-	-
341 Pioneer Memorial Library	314,811	213,332	128,103	25,564	5,881	926	(340)	-	-
342 Council Grove Public Library	67,582	45,797	27,501	2,829	(313)	(486)	(667)	-	-
343 Bradford Memorial Library	385,558	261,274	156,892	21,756	4,770	264	(2,568)	-	-
345 Fort Scott Public Library	197,127	133,583	80,215	9,355	(1,641)	(2,881)	(476)	-	-
348 Girard Public Library	170,951	115,845	69,564	9,606	(1,058)	(2,087)	(2,652)	-	-
349 Hillsboro Public Library	64,329	43,592	26,177	3,629	130	(399)	(470)	-	-
350 Jordaen Memorial Library	116,324	78,827	47,335	5,058	306	(2,281)	(364)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
351 Meade Public Library	79,265	53,714	32,254	5,835	1,289	458	132	-	-
352 Ottawa Library	761,651	516,134	309,932	56,190	10,073	(1,601)	(5,372)	-	-
353 Salina Public Library	1,925,984	1,305,145	783,724	122,833	23,804	1,649	(10,446)	-	-
354 Stockton Public Library	46,967	31,827	19,112	2,936	206	(198)	(251)	-	-
355 Wellington Public Library	168,940	114,483	68,745	9,781	(1,789)	(1,500)	(568)	-	-
361 Garden City Recreation Commission	-	-	-	(56,134)	(7,043)	-	-	-	-
362 Lawrence/Douglas County Health Dept	2,700,176	1,829,777	1,098,758	103,433	(75,292)	308	14,905	-	-
366 City of Concordia	2,236,536	1,515,591	910,094	150,163	25,409	(4,988)	(5,980)	-	-
367 City of Eureka	1,257,351	852,045	511,643	109,130	23,904	10,050	(4,892)	-	-
368 City of Howard	351,456	238,165	143,015	30,584	14,597	9,863	4,063	-	-
370 City of Lenora	69,179	46,879	28,150	4,806	2,497	2,197	1,133	-	-
371 City of Pomona	188,727	127,891	76,797	8,382	(2,400)	(2,832)	(1,611)	-	-
373 City of Syracuse	538,408	364,853	219,090	31,369	3,824	211	(2,646)	-	-
374 City of Turon	155,838	105,604	63,414	8,388	(3,768)	(5,683)	(6,621)	-	-
375 Eudora Twp Douglas County	126,587	85,782	51,511	15,525	8,012	6,205	3,494	-	-
378 Norton County Hospital	8,700,928	5,896,193	3,540,591	494,815	(21,490)	(129,897)	14,160	-	-
380 Haskell County	2,459,306	1,666,551	1,000,743	17,339	(84,711)	(94,178)	(64,578)	-	-
381 Hodgeman County	1,704,871	1,155,308	693,748	52,890	(37,944)	(50,926)	(35,843)	-	-
384 City of Arlington	105,824	71,712	43,062	8,161	2,801	188	(697)	-	-
385 City of Baldwin City	2,933,740	1,988,052	1,193,801	231,932	59,503	21,084	2,010	-	-
387 City of Beloit	4,314,898	2,923,995	1,755,823	305,069	59,610	44,611	10,206	-	-
388 City of Bennington	155,779	105,564	63,390	12,886	3,616	1,912	2,230	-	-
389 City of Bird City	156,814	106,265	63,811	11,019	2,529	(291)	(1,615)	-	-
391 City of Canton	229,661	155,630	93,454	14,801	1,200	(476)	(780)	-	-
392 City of Chapman	717,907	486,491	292,132	5,544	(19,170)	5,827	5,135	-	-
393 City of Emporia	12,132,941	8,221,901	4,937,150	1,075,569	321,361	74,294	(39,090)	-	-
394 City of Frankfort	340,572	230,789	138,586	29,014	9,458	3,972	2,643	-	-
395 City of Gardner	11,508,436	7,798,704	4,683,025	875,259	199,629	90,555	(7,496)	-	-
397 City of Mankato	575,556	390,026	234,206	48,941	10,232	5,465	(4,016)	-	-
398 City of Marquette	322,176	218,323	131,100	32,172	6,171	(4,962)	(4,773)	-	-
399 City of Moline	102,393	69,387	41,666	5,681	34	(745)	(995)	-	-
400 City of Mound City	460,445	312,021	187,365	45,252	16,559	3,033	(604)	-	-
401 City of Ness City	637,105	431,735	259,251	56,346	17,740	7,459	1,931	-	-
403 City of Osborne	1,006,691	682,185	409,644	57,520	(1,365)	(13,794)	(26,243)	-	-
404 City of Rossville	365,594	247,745	148,768	31,051	8,020	2,098	(2,095)	-	-
405 City of Scandia	139,305	94,400	56,686	9,645	1,730	808	(171)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
406 City of Spring Hill	3,513,792	2,381,125	1,429,836	312,918	105,289	40,198	10,933	-	-
407 City of Sterling	1,540,900	1,044,192	627,025	68,762	(21,337)	(35,700)	(35,539)	-	-
409 City of Valley Falls	497,978	337,455	202,638	35,566	9,451	422	(4,357)	-	-
411 El Dorado Twp Butler County	153,856	104,261	62,607	11,075	5,184	134	(674)	-	-
417 Palmyra Twp Douglas Co	251,577	170,481	102,372	21,198	3,753	(60)	(1,408)	-	-
419 Sumner Regional Medical Center	-	-	-	-	-	-	-	-	-
420 Wilson Medical Center	10,243,898	6,941,788	4,168,458	515,605	(175,892)	(162,639)	(184,671)	-	-
421 Port Library	133,478	90,452	54,315	9,949	2,151	329	(257)	-	-
422 Goodland Public Library	161,428	109,392	65,688	11,182	2,150	(213)	(97)	-	-
425 Leavenworth Public Library	948,130	642,501	385,814	71,450	19,232	8,947	(3,087)	-	-
427 Wm A Rankin Memorial Library	48,594	32,930	19,774	(4,162)	(6,173)	(7,129)	(1,875)	-	-
428 Pratt Public Library	236,404	160,199	96,198	15,548	3,144	111	(62)	-	-
429 Russell Public Library	89,557	60,689	36,443	7,830	193	(1,459)	(1,026)	-	-
430 Seneca Free Library	97,839	66,300	39,813	8,257	2,390	1,073	43	-	-
431 City Cowley Co Joint Board of Health	997,670	676,072	405,973	50,188	(7,003)	(10,552)	(16,844)	-	-
434 City of Mulberry	207,656	140,718	84,500	9,063	(2,861)	(4,743)	(6,311)	-	-
435 City of Atwood	576,562	390,708	234,615	37,629	3,333	(206)	(1,971)	-	-
436 City of Lincoln Center	747,484	506,533	304,167	48,321	11,172	3,855	(5,223)	-	-
438 Manhattan Public Library	2,400,626	1,626,787	976,865	76,694	(56,387)	(67,151)	(43,015)	-	-
440 City of Little River	155,838	105,604	63,414	6,954	(3,960)	(8,926)	(5,017)	-	-
442 City of Belleville	1,362,377	923,216	554,380	84,501	4,378	11,635	(2,199)	-	-
443 City of Lyndon	432,466	293,061	175,979	32,315	9,846	5,099	2,945	-	-
445 City of Smith Center	1,041,473	705,755	423,797	77,423	14,715	634	2,804	-	-
451 Belleville Public Library	102,571	69,507	41,738	1,988	(4,529)	(2,754)	(345)	-	-
452 Chanute Public Library	231,908	157,153	94,368	7,379	(5,444)	(329)	(744)	-	-
454 Olathe Public Library	-	-	-	(199,486)	(24,972)	-	-	-	-
458 City of Leoti	494,695	335,230	201,302	31,197	(854)	(8,850)	(693)	-	-
459 City of Shawnee	17,589,369	11,919,455	7,157,486	1,156,626	144,631	(173,430)	(76,829)	-	-
461 City of Luray	177,843	120,515	72,368	11,389	825	(774)	(2,126)	-	-
463 City of Strong City	310,877	210,666	126,503	26,289	6,775	3,000	(458)	-	-
467 Coffeyville Public Library	257,551	174,530	104,803	18,714	4,479	(2,255)	(2,880)	-	-
468 Great Bend Public Library	501,379	339,760	204,022	43,647	16,940	9,882	(2,925)	-	-
473 City of Galva	396,028	268,369	161,152	29,194	7,887	(2,899)	(2,521)	-	-
474 City of Oakley	2,017,198	1,366,956	820,840	160,293	33,146	3,184	1,822	-	-
475 City of Udall	484,165	328,095	197,017	31,242	4,950	(3,277)	(2,293)	-	-
478 McPherson Public Library	570,233	386,419	232,040	24,999	(10,703)	(6,851)	(6,933)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
479 City of Scranton	255,688	173,267	104,045	15,438	(4,964)	(9,615)	(4,083)	-	-
480 City of Lenexa	27,892,657	18,901,489	11,350,111	2,124,528	461,586	117,621	(77,595)	-	-
483 Soldier Twp Shawnee County	858,336	581,652	349,275	61,748	6,982	(6,443)	(9,677)	-	-
485 Kingman Carnegie Library	93,166	63,134	37,911	4,698	654	(888)	(1,286)	-	-
486 Lyons Public Library	64,122	43,452	26,092	3,780	43	(438)	(319)	-	-
488 Paola Free Library	204,639	138,674	83,272	16,204	2,673	(772)	(993)	-	-
552 Hutchinson Recreation Commission	1,316,888	892,391	535,870	80,807	(230)	(3,901)	(3,240)	-	-
563 City of Haven	491,264	332,905	199,906	23,535	1,806	(2,105)	(5,100)	-	-
565 Coffey County Extension Council	48,417	32,810	19,702	2,206	(548)	(36)	1,126	-	-
568 Morrill Free Public Library	143,061	96,945	58,215	5,976	(3,249)	(3,992)	(2,288)	-	-
569 City of Macksville	208,011	140,959	84,644	17,199	4,302	1,105	(1,262)	-	-
573 City of Columbus	1,694,786	1,148,473	689,644	100,591	(4,862)	(16,401)	(12,193)	-	-
574 City of Halstead	2,017,287	1,367,016	820,877	138,952	18,758	3,484	(14,334)	-	-
578 City of Perry	291,475	197,519	118,607	27,270	11,157	7,233	(528)	-	-
579 City of Scott City	1,526,674	1,034,552	621,236	69,996	8,235	(19,943)	(16,888)	-	-
587 Monument Twp Logan County	46,198	31,306	18,799	4,562	1,988	1,900	3,831	-	-
605 City of Cheney	1,283,319	869,643	522,210	83,529	12,978	4,484	4,845	-	-
606 City of Cottonwood Falls	304,903	206,618	124,071	19,630	(652)	(3,651)	(1,749)	-	-
607 City of Oskaloosa	213,275	144,526	86,786	12,592	1,169	(1,179)	(1,902)	-	-
610 K State Research & Extension Dickinson Co	-	-	-	(4,088)	(560)	-	-	-	-
611 Finney County Extension Council	-	-	-	(3,034)	(383)	-	-	-	-
628 Kaw Valley Drainage Dist	490,554	332,424	199,617	34,064	6,461	2,859	1,422	-	-
632 City of Altamont	764,964	518,378	311,280	42,319	(3,758)	(9,660)	(19,081)	-	-
633 City of Bushton	70,451	47,741	28,668	3,382	(434)	(1,907)	(916)	-	-
635 Irving Twp Brown County	18,278	12,386	7,438	(3,146)	(2,772)	(3,883)	(3,250)	-	-
641 City of Moundridge	1,197,252	811,319	487,187	62,233	(2,762)	(8,925)	(13,204)	-	-
648 City of Downs	194,376	131,719	79,096	10,650	874	3,177	(1,333)	-	-
649 Tecumseh Twp Shawnee County	571,120	387,020	232,401	34,843	7,106	3,036	(8,664)	-	-
650 City of Preston	34,309	23,249	13,961	3,445	(342)	(1,178)	(503)	-	-
656 City of Fowler	113,337	76,803	46,119	730	(1,857)	(5,402)	(7,315)	-	-
666 City of Satanta	245,957	166,673	100,085	12,441	(2,001)	(4,630)	(6,091)	-	-
676 City of Mission	3,762,500	2,549,662	1,531,041	254,834	26,240	5,997	(3,463)	-	-
685 City of Claflin	238,800	161,823	97,173	9,466	1,566	(3,802)	1,274	-	-
687 City of Toronto	162,138	109,873	65,977	14,663	3,502	1,503	2,625	-	-
706 Fowler Residential Care	1,067,145	723,152	434,244	67,446	(9,017)	(19,165)	(12,373)	-	-
708 Stafford County Hospital	428,946	290,676	174,547	30,489	(29,208)	(20,579)	(1,044)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
711 City of Kiowa	570,588	386,659	232,184	26,925	(11,066)	(9,788)	(9,790)	-	-
714 City of Le Roy	136,022	92,175	55,350	6,500	(148)	(770)	(3,197)	-	-
717 City of Troy	541,189	366,737	220,221	24,638	(3,959)	(3,211)	(4,224)	-	-
727 Stafford Co Cemetery Dist 1	-	-	-	(10,555)	(2,436)	(474)	-	-	-
735 City of Coldwater	340,631	230,829	138,610	19,337	770	(1,581)	588	-	-
736 City of Hill City	963,835	653,144	392,205	69,388	11,383	(3,906)	(3,701)	-	-
737 City of Sylvan Grove	82,134	55,658	33,422	5,265	445	(647)	(142)	-	-
738 City of Thayer	120,908	81,934	49,200	16,722	7,901	3,380	7,562	-	-
748 City of Clearwater	1,216,802	824,567	495,142	84,480	15,711	(9,774)	(8,304)	-	-
758 McPherson County Extension Council	98,903	67,022	40,246	7,529	1,408	88	(542)	-	-
760 League of Kansas Municipalities	1,164,807	789,332	473,984	66,563	6,925	(6,845)	(3,826)	-	-
769 City of Roeland Park	1,615,758	1,094,920	657,486	127,214	39,161	24,024	6,717	-	-
770 City of Carbondale	436,370	295,707	177,568	21,403	1,708	(1,926)	(4,469)	-	-
771 North Topeka Drainage District	109,373	74,117	44,506	20,577	14,175	12,588	8,769	-	-
774 City of Americus	134,543	91,173	54,748	6,751	(1,126)	(2,085)	(2,357)	-	-
776 City of Tonganoxie	3,392,174	2,298,711	1,380,347	265,993	56,064	21,494	3,512	-	-
779 Kechi Twp Sedgwick County	147,704	100,092	60,104	15,100	6,365	3,674	2,780	-	-
790 City of Glen Elder	228,418	154,788	92,948	15,023	1,113	(4,897)	(2,026)	-	-
807 City of De Soto	4,885,427	3,310,615	1,987,983	512,516	218,212	80,315	(6,380)	-	-
808 City of Hope	88,966	60,288	36,202	6,158	1,558	780	1,405	-	-
812 City of Baxter Springs	1,676,951	1,136,388	682,387	108,259	11,894	(15,168)	(19,948)	-	-
813 Little Walnut Twp Butler County	36,172	24,512	14,719	2,647	337	(257)	(459)	-	-
815 City of Delphos	108,279	73,375	44,061	7,719	1,527	65	(512)	-	-
844 Chapman Public Library	21,916	14,851	8,918	2,108	18	385	10	-	-
882 City of Bison	56,550	38,321	23,011	5,001	1,735	678	165	-	-
886 City of Lecompton	155,365	105,283	63,221	12,348	1,898	(3,076)	(4,033)	-	-
887 City of Plainville	880,725	596,825	358,386	64,883	8,205	(9,990)	(2,970)	-	-
895 Abilene Free Public Library	381,654	258,628	155,303	25,619	1,557	(1,886)	(3,683)	-	-
907 Emporia Recreation Commission	1,384,382	938,128	563,334	116,897	36,455	11,938	9,331	-	-
911 City of Plains	250,246	169,579	101,830	10,951	(7,690)	(397)	(2,835)	-	-
913 Franklin Twp Edwards County	53,119	35,996	21,615	3,136	149	(502)	(180)	-	-
914 Grasshopper Twp Atchison Co	64,861	43,953	26,393	7,276	1,639	1,470	1,368	-	-
920 Topeka Twp Shawnee County	-	-	-	(6,144)	(890)	-	-	-	-
936 Atchison Public Recreation Commission	333,444	225,959	135,685	24,931	6,259	1,402	(1,279)	-	-
937 City of Clyde	198,842	134,746	80,913	18,832	7,370	5,715	6,940	-	-
938 City of Deerfield	346,546	234,838	141,017	36,804	12,500	5,590	3,751	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
939 City of Eskridge	211,146	143,083	85,920	11,262	(162)	(457)	2,233	-	-
940 City of Louisburg	1,835,776	1,244,016	747,016	117,981	9,397	(7,163)	(9,397)	-	-
953 City of Lewis	184,409	124,965	75,040	19,668	11,633	7,056	2,358	-	-
957 City of Alta Vista	106,238	71,993	43,231	7,410	858	(27)	(688)	-	-
958 Lyons Recreation Commission	248,264	168,236	101,024	19,384	6,210	3,229	(2,028)	-	-
959 Stanton County Recreation Commission	74,532	50,507	30,329	2,395	(837)	(1,415)	(1,110)	-	-
971 Kiowa County Extension Council	25,199	17,076	10,254	(330)	(52)	(839)	(1,702)	-	-
978 City of Lebo	306,056	207,399	124,541	16,501	8,478	3,374	(1,678)	-	-
982 Graham County Hospital	5,669,319	3,841,820	2,306,966	328,257	22,605	(41,222)	(30,343)	-	-
983 Liberal Memorial Library	418,447	283,561	170,275	18,127	(9,271)	(8,431)	(7,934)	-	-
1000 Kinsley Library	79,294	53,734	32,267	821	(3,454)	(3,693)	(3,307)	-	-
1019 Frank Carlson Library	117,566	79,669	47,840	9,352	2,466	1,839	699	-	-
1020 Hoisington City Library	65,896	44,655	26,815	4,239	179	(951)	(1,111)	-	-
1042 Augusta Public Library	305,287	206,878	124,228	23,560	4,854	124	(869)	-	-
1061 Hill Top House Nursing Home	1,447,438	980,858	588,993	64,349	(16,958)	(20,593)	(24,121)	-	-
1069 City of Merriam	5,442,379	3,688,034	2,214,619	397,380	59,796	(9,751)	(40,350)	-	-
1072 City of Caldwell	517,084	350,402	210,412	28,750	(1,828)	(6,118)	(7,480)	-	-
1073 City of Dighton	365,357	247,585	148,671	20,322	(152)	(1,395)	(2,893)	-	-
1074 City of Quinter	466,183	315,909	189,700	38,339	9,448	7,760	4,886	-	-
1075 City of Ransom	59,034	40,005	24,022	(4,929)	(1,917)	(2,918)	(1,266)	-	-
1078 Hiawatha Twp Brown County	-	-	-	(1,043)	-	-	-	-	-
1088 Columbus Public Library	92,633	62,773	37,694	5,584	770	471	(418)	-	-
1089 Larabee Memorial Library	28,955	19,622	11,783	2,360	759	(144)	(244)	-	-
1109 Great Bend Recreation Commission	810,925	549,524	329,983	55,998	8,257	5,429	7,000	-	-
1111 Seward County Extension Council	-	-	-	(348)	-	-	-	-	-
1114 City of Brewster	128,805	87,285	52,414	8,801	1,119	(496)	(366)	-	-
1120 City of Haysville	4,330,219	2,934,377	1,762,057	136,556	(111,278)	(112,121)	13,455	-	-
1121 City of Kanorado	54,243	36,758	22,073	2,397	2,610	3,613	(265)	-	-
1127 City of St Paul	300,348	203,531	122,218	17,738	1,618	1,624	2,061	-	-
1130 City of Spearville	279,083	189,121	113,565	17,527	(1,564)	(8,113)	(8,550)	-	-
1132 City of Wellsville	1,198,938	812,461	487,873	108,158	41,255	12,230	(1,230)	-	-
1134 City of Wetmore	117,744	79,789	47,912	8,825	1,677	681	(324)	-	-
1135 City of Denison	53,652	36,357	21,832	4,725	1,518	577	(117)	-	-
1141 Clay Twp Reno County	145,900	98,869	59,370	10,581	1,843	158	(683)	-	-
1154 Lincoln Twp Edwards County	64,654	43,813	26,309	5,602	1,247	892	132	-	-
1172 Valley Center Twp Sedgwick Co	-	-	-	(6,391)	(6,318)	(5,067)	(4,872)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows) of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
1173 Ashland District Hospital	4,419,894	2,995,146	1,798,548	176,116	(69,515)	(77,382)	(47,726)	-	-
1178 Lane County Library	33,865	22,949	13,780	1,486	(161)	(298)	(299)	-	-
1187 Comanche Co Extension Council	-	-	-	(3,022)	(449)	-	-	-	-
1189 Meade County Extension Council	-	-	-	(248)	-	-	-	-	-
1192 Central Kansas District 3 (Extension Co)	300,733	203,792	122,374	23,405	5,455	1,711	(935)	-	-
1193 Augusta Housing Authority	127,977	86,724	52,077	8,432	2,967	6,518	(11,458)	-	-
1194 Junction City Public Housing Authority	401,706	272,217	163,463	28,978	5,947	(325)	360	-	-
1195 Lyons Housing Authority	188,993	128,071	76,905	16,220	5,919	3,326	3,538	-	-
1196 City of Waterville Housing Authority	34,811	23,590	14,165	2,410	347	55	(26)	-	-
4053 City of Hoxie	641,630	434,801	261,093	15,460	(21,637)	(8,520)	(6,249)	-	-
4055 City of Rolla	230,282	156,051	93,706	19,010	3,821	(2,221)	(1,261)	-	-
4069 Manhattan Twp-Riley County	63,767	43,212	25,948	3,830	647	(14)	(496)	-	-
4080 Leavenworth County Extension Council	53,947	36,557	21,952	3,429	783	106	(269)	-	-
4081 Shawnee County Extension Council	174,471	118,231	70,996	15,267	4,314	951	(154)	-	-
4084 City of Andale	387,894	262,857	157,842	22,668	(601)	(5,614)	(5,499)	-	-
4086 City of Nickerson	302,537	205,014	123,109	20,987	3,312	(932)	(994)	-	-
4087 City of Overbrook	375,975	254,780	152,992	38,249	17,815	4,622	(267)	-	-
4108 Butler County Extension Council	88,374	59,887	35,961	5,503	398	1,383	(601)	-	-
4126 City of Derby	11,133,851	7,544,866	4,530,599	909,554	251,592	107,107	1,572	-	-
4128 City of Medicine Lodge	1,022,485	692,888	416,071	80,811	3,943	(10,158)	8,073	-	-
4131 City of White City	93,787	63,555	38,164	5,213	(1,843)	(543)	(143)	-	-
4134 Belpre Twp Edwards County	52,853	35,816	21,507	4,425	530	(488)	(493)	-	-
4152 Menoken Township	153,413	103,960	62,427	10,437	2,366	927	(251)	-	-
4182 City of Leawood	14,802,357	10,030,833	6,023,392	922,383	64,059	67,457	(44,902)	-	-
4184 Big Creek Twp Russell County	59,803	40,526	24,335	4,140	657	146	(105)	-	-
4195 Wayne Twp Edward County	39,189	26,556	15,947	1,041	(931)	(782)	(871)	-	-
4198 Wamego Public Library	149,479	101,295	60,826	8,791	492	1,390	527	-	-
4201 Reno County Extension Council	109,521	74,217	44,567	7,311	407	166	(1,138)	-	-
4202 Stanton County Extension Council	-	-	-	(1,020)	-	-	-	-	-
4203 Edwards County Conservation Dist	40,224	27,258	16,368	(1,244)	(1,645)	(925)	(181)	-	-
4215 City of Ogdan	556,391	377,039	226,407	27,403	(1,417)	(3,124)	(7,128)	-	-
4216 City of Pretty Prairie	262,727	178,037	106,909	23,716	7,663	5,984	3,817	-	-
4219 City of Severy	148,680	100,753	60,501	14,626	5,433	3,359	1,486	-	-
4221 Mission Twp Shawnee Co	1,119,851	758,868	455,691	82,967	19,220	(17,051)	(3,811)	-	-
4228 Johnston Public Library	66,813	45,276	27,188	(1,107)	(3,524)	(1,906)	(719)	-	-
4236 Sedgwick County Extension Council	320,815	217,401	130,546	25,154	12,006	6,753	13	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
4237 Seward County Conservation District	53,533	36,277	21,784	2,635	(4,042)	(3,924)	(4,345)	-	-
4238 Winfield Recreation Commission	425,072	288,050	172,971	28,916	1,459	(1,072)	(1,099)	-	-
4254 City of Fairway	1,671,746	1,132,860	680,269	153,510	36,259	10,429	895	-	-
4258 Center Twp Russell County	106,002	71,832	43,134	6,755	1,513	(650)	(896)	-	-
4272 Kingman Recreation Commission	96,419	65,338	39,235	1,163	591	(5,689)	(7,520)	-	-
4273 Parsons Recreation Commission	286,004	193,811	116,381	17,257	1,509	340	(8,200)	-	-
4274 Stevens County Extension Council	-	-	-	(515)	-	-	-	-	-
4275 City of Hardtner	67,641	45,837	27,525	5,412	892	554	527	-	-
4276 City of Hartford	98,578	66,802	40,114	6,163	1,098	646	1,711	-	-
4279 City of Victoria	272,369	184,571	110,833	13,231	(2,625)	(1,832)	(1,779)	-	-
4305 Elwood Twp Barber County	47,914	32,469	19,497	(437)	(2,828)	(579)	(241)	-	-
4312 Graham County Public Library	71,072	48,162	28,921	3,509	(470)	(837)	(586)	-	-
4316 Brown County Conservation District	53,208	36,056	21,651	3,174	178	(456)	(376)	-	-
4317 Ellsworth County Conservation Dist	70,303	47,641	28,608	4,906	691	(111)	(385)	-	-
4348 Stevens County Conservation Dist	68,647	46,519	27,934	7,126	3,936	2,655	3,335	-	-
4353 City of Highland	310,168	210,185	126,214	11,711	(5,668)	(4,763)	(6,770)	-	-
4355 City of Linn	26,767	18,138	10,892	(516)	(1,799)	(3,755)	(3,504)	-	-
4356 City of Nortonville	155,720	105,524	63,366	12,740	2,290	(69)	(825)	-	-
4358 City of Potwin	113,396	76,843	46,143	2,730	(5,046)	(4,205)	(3,416)	-	-
4360 City of Towanda	381,535	258,548	155,255	24,750	(1,151)	5,249	(2,550)	-	-
4362 City of Valley Center	2,335,528	1,582,673	950,376	24,399	(49,596)	(6,707)	(10,565)	-	-
4369 Silver Lake Twp Shawnee Co	72,699	49,264	29,583	5,473	877	(251)	(577)	-	-
4372 Horton Public Library	36,054	24,432	14,671	769	(1,737)	(2,198)	(2,064)	-	-
4373 Labette County Conservation Dist	100,589	68,164	40,932	14,493	8,374	7,083	5,745	-	-
4375 City of McLouth	333,000	225,658	135,505	19,765	(7,995)	(11,945)	(12,045)	-	-
4385 Geary County Extension Council	99,761	67,603	40,595	6,650	1,090	76	(396)	-	-
4386 City of Mullinville	7,897	5,351	3,213	(3,678)	(3,274)	(3,963)	(4,528)	-	-
4388 Bonner Springs City Library	441,516	299,194	179,662	32,207	6,626	215	(1,628)	-	-
4395 City of Leon	299,697	203,090	121,953	32,955	13,530	6,996	2,999	-	-
4404 Osage County Conservation District	113,159	76,682	46,047	7,040	5,250	4,370	(1,056)	-	-
4419 Kiowa County Library	68,765	46,599	27,982	3,325	(388)	924	(347)	-	-
4432 Attica Hospital District 1	2,321,332	1,573,053	944,599	132,189	14,619	11,602	25,338	-	-
4434 City of Galena	1,364,092	924,379	555,078	23,086	1,193	(9,081)	(11,082)	-	-
4435 City of South Hutchinson	926,865	628,091	377,161	32,425	(33,039)	(44,659)	(35,284)	-	-
4454 Logan County Hospital	8,376,356	5,676,247	3,408,516	427,876	(102,292)	(82,959)	(90,962)	-	-
4458 Hospital Dist 1 of Rice County	15,127,017	10,250,840	6,155,503	1,397,736	383,028	31,042	61,530	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
4459 Comanche County Conservation Dist	36,527	24,752	14,864	1,982	(223)	(415)	(318)	-	-
4460 Morton County Extension Council	27,654	18,740	11,253	(697)	(1,462)	(284)	(224)	-	-
4467 Wallace Co Conservation Dist	36,201	24,532	14,731	(1,795)	(856)	(139)	(99)	-	-
4468 USD 353 Recreation Comm	227,294	154,026	92,491	8,966	(4,303)	(3,002)	(2,003)	-	-
4476 Johnson Co Consolidated Fire Dist No 2	208,839	141,520	84,981	9,587	3,599	2,218	339	-	-
4480 Riverside Twp Sedgwick County	157,613	106,806	64,136	10,097	(2,154)	(2,051)	(1,362)	-	-
4484 Brown County Extension Council	48,624	32,950	19,786	3,485	1,023	(1,659)	322	-	-
4485 Kingman County Extension Council	-	-	-	(5,315)	(4,921)	(4,437)	(2,395)	-	-
4496 City of Colwich	693,655	470,056	282,263	53,693	16,359	2,983	1,300	-	-
4505 Trego County Conservation Dist	117,803	79,829	47,936	13,643	6,641	5,363	1,887	-	-
4518 Rush County Conservation Dist	80,507	54,556	32,760	4,976	(3,126)	(3,077)	(377)	-	-
4529 Phillips County Conservation District	30,552	20,704	12,432	(2,363)	(4,038)	(8,202)	(7,353)	-	-
4534 Clark County Extension Council	-	-	-	(3,274)	(503)	-	-	-	-
4543 City of Conway Springs	773,511	524,171	314,758	68,137	9,692	(6,625)	(5,912)	-	-
4557 Clark County Conservation District	43,359	29,382	17,644	2,465	(250)	(713)	(399)	-	-
4558 City of Prairie Village	7,119,597	4,824,602	2,897,114	575,774	151,308	(7,532)	(44,778)	-	-
4561 City of Rexford	69,416	47,040	28,247	6,458	2,448	1,216	(983)	-	-
4565 Hospital Dist 1 of Dickinson County	-	-	-	(2,195,061)	(1,470,083)	(40,394)	-	-	-
4573 Woodson County Conservation District	41,998	28,460	17,090	3,005	588	282	157	-	-
4583 City of Overland Park	49,696,542	33,676,915	20,222,572	3,832,460	1,087,561	352,647	(18,260)	-	-
4589 Wilson County Conservation Dist	110,438	74,839	44,940	7,618	1,221	398	(220)	-	-
4591 City of Wathena	430,691	291,858	175,257	18,694	(4,899)	(2,612)	(1,443)	-	-
4611 City of Maize	2,208,084	1,496,310	898,516	82,398	(61,947)	(70,552)	(15,006)	-	-
4612 City of Westwood	808,145	547,640	328,851	57,390	8,045	(4,749)	(4,986)	-	-
4614 Franklin County Conservation Dist	64,772	43,893	26,357	(4,919)	(8,772)	(165)	39	-	-
4632 Cowley County Extension Council	53,237	36,076	21,663	2,914	(799)	(392)	(456)	-	-
4640 Arkansas City Recreation Commission	365,653	247,785	148,792	23,472	(695)	(2,300)	(5,351)	-	-
4646 Coffeyville Recreation Commission	383,576	259,931	156,085	21,913	82	(1,694)	(319)	-	-
4650 Stafford County Extension Council	-	-	-	(685)	(59)	-	-	-	-
4655 Kiowa County Conservation Dist	106,357	72,073	43,279	6,175	(2,760)	483	(2,736)	-	-
4797 City of Pawnee Rock	104,286	70,670	42,436	6,594	1,743	2,305	(37)	-	-
4805 Doniphan County Extension Council	46,050	31,206	18,739	3,404	678	6	(345)	-	-
4806 Kearny County Extension Council	53,149	36,016	21,627	3,812	554	(168)	(332)	-	-
4808 Johnson Co Park & Recreation Dist	26,855,679	18,198,780	10,928,143	2,328,747	728,295	198,653	(99,722)	-	-
4809 City of Edwardsville	1,407,688	953,921	572,818	130,458	45,797	34,361	30,003	-	-
4810 City of Goddard	2,105,069	1,426,502	856,597	199,477	71,897	38,845	22,529	-	-

See accompanying notes to schedules

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**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
4815 Grant County Library	252,257	170,942	102,649	12,764	299	(763)	(1,370)	-	-
4822 Kansas Turnpike Authority	25,402,148	17,213,793	10,336,670	1,654,261	246,391	(252,860)	(457,858)	-	-
4824 Meade County Conservation Dist	42,915	29,082	17,463	3,255	425	84	101	-	-
4837 City of Hanston	-	-	-	(158)	-	-	-	-	-
4838 City of Mission Hills	1,152,000	780,654	468,773	75,425	(1,431)	(7,992)	(3,476)	-	-
4850 The Guidance Center	15,299,034	10,367,407	6,225,500	1,887,161	931,519	555,594	64,683	-	-
4851 Wyandotte County Extension Council	172,608	116,968	70,238	15,176	7,091	(2,388)	314	-	-
4853 North Edwards Co Cemetery District	56,018	37,960	22,795	4,060	606	(68)	(284)	-	-
4859 Geary Community Hospital	-	-	-	(2,045,496)	(2,081,734)	(895,099)	-	-	-
4860 Clearwater Public Library	86,777	58,805	35,311	8,250	5,240	1,460	61	-	-
4863 Chanute Recreation & Parks Commission	208,336	141,179	84,776	17,378	3,195	(1,263)	380	-	-
4867 Greenwood County Conservation Dist	48,978	33,190	19,930	(235)	(5,608)	(4,508)	(385)	-	-
4873 City of Kechi	844,613	572,353	343,691	22,395	(30,605)	(37,676)	(25,888)	-	-
4878 Stanton County Conservation Dist	47,559	32,228	19,353	3,686	1,760	590	179	-	-
4879 Marshall County Extension Council	52,646	35,676	21,423	4,220	2,305	1,987	175	-	-
4880 Marion Co Conservation Dist	88,966	60,288	36,202	5,533	296	(217)	(461)	-	-
4887 Harvey County Extension Council	103,340	70,028	42,051	6,357	1,463	(1,148)	(339)	-	-
4889 Haskell County Conservation Dist	44,305	30,024	18,029	3,393	1,377	1,919	(147)	-	-
4891 Twin Caney Watershed Jt Dist 34	31,617	21,425	12,866	1,473	374	(277)	97	-	-
4893 Bourbon County Conservation Dist	60,010	40,666	24,420	345	56	16	(189)	-	-
4894 Butler County Conservation Dist	55,870	37,860	22,735	(1,707)	(4,502)	(4,964)	(4,540)	-	-
4895 Mitchell County Conservation Dist	-	-	-	(6,017)	(3,248)	(77)	-	-	-
4896 Morris County Conservation District	58,768	39,824	23,914	1,838	154	(377)	(355)	-	-
4897 Nemaha County Conservation District	120,701	81,793	49,116	7,807	(2,847)	(4,812)	(2,667)	-	-
4899 Wabaunsee County Conservation District	85,150	57,702	34,649	1,116	(3,920)	(4,549)	(4,221)	-	-
4900 Washington County Conservation Dist	110,320	74,758	44,891	14,153	7,718	5,854	1,306	-	-
4911 Marshall County Conservation Dist	144,865	98,168	58,949	9,910	1,612	350	(123)	-	-
4913 Southwest Medical Center	37,200,462	25,208,933	15,137,653	2,218,834	517,004	322,438	863,910	-	-
4914 Cowley Co Conservation District	160,127	108,510	65,159	22,356	13,144	11,033	5,661	-	-
4917 Osborne County Conservation Dist	38,715	26,236	15,754	2,333	453	177	(190)	-	-
4919 Ottawa County Conservation District	49,925	33,832	20,316	4,472	2,089	3,336	(396)	-	-
4920 Cloud Co Conservation District	57,201	38,762	23,276	691	(4,307)	(5,603)	(453)	-	-
4925 Pawnee County Conservation District	78,022	52,872	31,749	7,082	2,209	3,588	1,511	-	-
4926 Rawlins County Conservation Dist	47,618	32,268	19,377	403	(2,911)	(2,407)	78	-	-
4927 Republic County Conservation Dist	106,948	72,474	43,519	12,012	6,279	(3,740)	(3,224)	-	-
4928 Smith County Conservation District	34,782	23,570	14,153	(390)	(14)	(1,978)	(1,377)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
4932 Crawford County Conservation Dist	47,825	32,409	19,461	(4,446)	(8,044)	(8,552)	(7,347)	-	-
4933 Hodgeman County Conservation Dist	81,187	55,017	33,037	4,669	468	5,262	3,667	-	-
4935 Wyandotte County Conservation District	50,753	34,393	20,652	2,185	(366)	(934)	(550)	-	-
4936 Hays Recreation Commission	727,579	493,045	296,067	45,419	3,172	(3,652)	(2,105)	-	-
4943 Pottawatomie Wabaunsee Regional Library	444,503	301,218	180,878	34,693	5,810	(840)	(265)	-	-
4944 Riley County Conservation District	139,334	94,420	56,698	17,352	10,604	4,561	3,177	-	-
4945 Sumner County Conservation District	51,285	34,754	20,869	2,531	(5,086)	(3,931)	(441)	-	-
4949 Pottawatomie County Extension Council	113,455	76,883	46,167	15,243	8,555	6,888	4,744	-	-
4951 Chautauqua County Conservation Dist	29,044	19,682	11,819	1,863	222	(312)	(120)	-	-
4953 Central Kansas Mental Health Center	15,828,806	10,726,407	6,441,075	1,829,532	772,346	390,325	185,525	-	-
4961 Hamilton County Hospital	1,040,438	705,054	423,376	(12,393)	(5,274)	(69,500)	(45,790)	-	-
4967 Sheridan County Public Library	47,381	32,108	19,280	4,451	1,809	1,021	(285)	-	-
4969 Leavenworth County Conservation District	58,206	39,444	23,685	9,737	6,330	496	(1,160)	-	-
4970 Linn County Conservation District	67,582	45,797	27,501	5,900	1,989	2,364	1,643	-	-
4971 Hamilton County Conservation Dist	52,764	35,756	21,471	2,960	(8)	(537)	(356)	-	-
4972 Pottawatomie County Conservation Dist	132,620	89,870	53,966	6,422	2,706	5,228	(705)	-	-
4973 City of Sylvia	59,271	40,165	24,119	3,725	1,583	784	(231)	-	-
5051 Lincoln Co Conservation Dist	70,688	47,901	28,764	9,055	4,931	4,022	3,097	-	-
5052 Sumner County Hospital District 1	4,876,021	3,304,241	1,984,156	432,100	202,088	93,742	31,119	-	-
5053 Jefferson County Conservation Dist	126,824	85,942	51,607	11,641	2,911	2,127	(36)	-	-
5225 City of Milford	116,265	78,787	47,311	7,791	537	(650)	(162)	-	-
5242 City of Lansing	3,657,918	2,478,792	1,488,484	282,027	77,886	26,496	(6,736)	-	-
5247 Barber County Conservation Dist	52,528	35,595	21,375	3,680	769	329	267	-	-
5252 City of Grinnell	98,933	67,042	40,258	10,212	1,157	471	1,583	-	-
5257 Ford Co Extension Council	23,217	15,733	9,448	6	(1,283)	(1,522)	(1,392)	-	-
5259 Reno County Conservation Dist	362,873	245,901	147,661	36,439	17,368	9,693	9,636	-	-
5311 SE Kansas Library System	888,534	602,116	361,563	55,074	6,115	4,256	(6,595)	-	-
5327 NW Kansas Library System	310,138	210,165	126,202	10,836	(6,958)	(3,191)	(8,644)	-	-
5336 Central Kansas Library System	876,052	593,658	356,484	19,082	(31,424)	(16,160)	1,033	-	-
5339 City of Goessel	125,818	85,261	51,198	8,292	889	(222)	(825)	-	-
5349 Salina Airport Authority	1,310,086	887,781	533,102	95,879	7,655	(7,891)	(27,740)	-	-
5350 Stevens County Library	202,391	137,151	82,357	10,667	1,390	(1,175)	(3,551)	-	-
5352 Atchison County Extension Council	53,149	36,016	21,627	8,973	6,421	5,040	(18)	-	-
5353 McPherson County Conservation Dist	98,696	66,882	40,162	12,329	5,987	5,244	1,712	-	-
5354 Atchison Public Library	273,315	185,212	111,218	7,190	(8,018)	(9,709)	(6,860)	-	-
5355 Strother Field Commission	288,281	195,354	117,308	18,683	865	(1,855)	(2,530)	-	-

See accompanying notes to schedules

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**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5356 Scott County Library	90,031	61,009	36,635	5,968	1,856	(253)	(294)	-	-
5357 Marion County Extension Council	-	-	-	(2,254)	(267)	-	-	-	-
5363 Allen County Conservation District	37,562	25,454	15,285	1,163	(925)	(42)	(773)	-	-
5369 Ness County Conservation Dist	81,187	55,017	33,037	3,997	(435)	1,939	3,739	-	-
5371 Southwest Guidance Center	2,139,881	1,450,092	870,763	195,940	80,417	59,710	6,711	-	-
5380 Kearny County Library	149,893	101,575	60,995	11,596	2,801	766	1,152	-	-
5381 Wellsville City Library	54,006	36,598	21,976	(661)	(3,885)	(3,999)	(1,411)	-	-
5384 Cherokee County Conservation Dist	13,546	9,179	5,512	(915)	(5,045)	(3,973)	25	-	-
5389 City of Edgerton	2,647,323	1,793,961	1,077,251	261,453	98,912	45,344	11,042	-	-
5390 Independence Recreation Commission	341,430	231,370	138,935	18,017	(780)	(3,360)	(3,077)	-	-
5391 Neosho County Conservation District	42,501	28,801	17,295	2,945	327	(85)	(264)	-	-
5408 NE Kansas Library System	957,742	649,015	389,726	73,273	13,865	3,726	(3,832)	-	-
5413 Library Dist 1 Miami County	450,685	305,407	183,393	33,381	7,474	3,436	3,041	-	-
5414 Southwest Kansas Library System	456,955	309,656	185,945	30,574	7,404	5,106	3,596	-	-
5421 City of Grandview Plaza	874,219	592,415	355,738	53,489	1,829	(3,932)	(9,558)	-	-
5427 Lyon County Conservation District	179,884	121,898	73,198	11,429	(1,043)	(4,589)	(2,586)	-	-
5433 Riley County Extension Council	253,203	171,584	103,034	20,293	5,550	2,929	1,626	-	-
5438 City of Holcomb	585,879	397,021	238,406	47,568	3,782	(13,948)	(11,577)	-	-
5440 Newton Recreation Comm	926,451	627,810	376,992	66,422	6,305	(2,242)	(5,280)	-	-
5441 Southeast Kansas Mental Health Center	38,528,619	26,108,960	15,678,108	5,969,898	3,410,687	2,050,200	306,074	-	-
5446 Saline County/City Building Authority	406,172	275,243	165,280	28,645	4,514	(3,276)	(2,622)	-	-
5454 RWD 2 Miami Co	1,372,285	929,930	558,412	123,934	38,769	10,541	(4,088)	-	-
5463 City of Leonardville	118,394	80,230	48,177	5,966	(4,060)	(6,342)	(464)	-	-
5466 Grant County Cemetery District	62,140	42,109	25,286	4,731	745	(152)	(442)	-	-
5470 Pawnee Watershed District 81	175,447	118,892	71,393	8,462	(1,692)	(2,799)	(2,110)	-	-
5471 City of Walton	105,499	71,491	42,930	6,273	2,787	1,163	815	-	-
5472 Grant County Conservation Dist	50,516	34,233	20,556	5,338	1,734	203	617	-	-
5475 North East Animal Control Commission	-	-	-	-	-	-	-	-	-
5478 RWD 3 Miami Co	56,875	38,542	23,144	1,301	(1,891)	(3,386)	(158)	-	-
5479 Wyandotte County Law Library	-	-	-	-	-	-	-	-	-
5489 Sumner County Extension Council	38,094	25,815	15,501	2,665	244	216	(259)	-	-
5494 Pratt County Conservation Dist	59,626	40,406	24,263	5,222	1,759	1,340	983	-	-
5497 Morton County Library	117,330	79,508	47,744	5,140	(2,867)	(4,706)	(5,687)	-	-
5498 Kingman County Conservation Dist	59,803	40,526	24,335	(2,382)	(2,428)	(3,673)	(4,034)	-	-
5501 Wakarusa Watershed Dist 35	127,622	86,483	51,932	10,403	3,143	(1,146)	(805)	-	-
5505 Cherokee County Extension Council	48,771	33,050	19,846	(2,240)	(5,295)	(4,515)	(2,506)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
5506 Sek Multi County Health Dept	783,390	530,865	318,778	53,867	11,323	2,096	(6,735)	-	-
5508 Hays Public Library	983,503	666,472	400,208	67,694	10,617	(2,164)	(5,804)	-	-
5511 Sabetha Cemetery Association	-	-	-	-	-	-	-	-	-
5512 City of Rose Hill	1,706,616	1,156,490	694,458	111,945	11,556	(11,076)	(14,511)	-	-
5513 Thomas County Extension Council	30,020	20,343	12,216	(220)	(2,004)	(2,219)	(1,997)	-	-
5518 Plainville Memorial Library	71,427	48,403	29,065	4,373	80	(219)	(378)	-	-
5520 Rice County Extension Council	44,808	30,364	18,233	4,028	1,755	1,662	283	-	-
5521 Pottawatomie Creek Watershed Dist 90	58,680	39,764	23,878	2,757	146	(296)	(336)	-	-
5523 Elk County Conservation District	29,044	19,682	11,819	1,902	261	(5)	(120)	-	-
5532 Eureka Carnegie Library	75,568	51,209	30,750	5,029	1,578	(185)	(362)	-	-
5536 NE Kansas Multi County Board of Health	1,460,186	989,497	594,180	60,382	(36,560)	(49,139)	(46,866)	-	-
5537 Douglas County Extension Council	235,635	159,678	95,885	15,656	3,761	8,194	167	-	-
5543 City of Lake Quivira	121,027	82,014	49,248	11,403	4,014	1,298	461	-	-
5544 City of Silver Lake	445,479	301,880	181,275	43,111	11,949	8,071	2,369	-	-
5546 City of Buffalo	37,355	25,314	15,201	2,456	312	2	(177)	-	-
5549 South Central Kansas Library System	1,082,821	733,775	440,623	69,913	10,607	(5,579)	(16,311)	-	-
5551 SE Kansas Regional Planning Commission	336,224	227,843	136,817	24,605	(1,048)	(1,566)	(2,282)	-	-
5553 Riley County Law Enforcement Agency	8,694,391	5,891,764	3,537,931	676,220	180,163	58,501	(14,132)	-	-
5555 Wet Walnut Creek Watershed Jt Dist 58	203,338	137,792	82,742	12,698	1,799	(77)	(796)	-	-
5556 City of Garden Plain	709,922	481,079	288,882	72,356	30,397	20,550	(7,374)	-	-
5561 Barber County Extension Council	26,974	18,279	10,976	938	(1)	492	596	-	-
5564 City of Hoyt	110,882	75,139	45,120	7,439	787	(5)	(199)	-	-
5570 RWD 9 Leavenworth County	181,510	123,001	73,860	12,903	3,680	2,165	1,099	-	-
5573 Scott County Conservation District	51,700	35,034	21,038	4,672	3,202	515	266	-	-
5585 Miami County Conservation Dist	123,600	83,757	50,295	11,499	5,210	3,927	(3,414)	-	-
5598 Wichita County Conservation Dist	30,464	20,644	12,396	(1,645)	(2,352)	(5,113)	(2,497)	-	-
5605 Kansas Association of Counties	509,187	345,051	207,199	29,549	867	(4,456)	(2,946)	-	-
5606 Labette-Hackberry Crk Watershed Dist 96	54,332	36,818	22,109	2,354	(587)	(751)	(590)	-	-
5615 Finney Co Conservation District	65,157	44,154	26,514	6,470	2,354	1,073	260	-	-
5617 City of Manter	71,989	48,783	29,294	4,153	572	(1,036)	(505)	-	-
5620 Dorothy Bramlage Library	787,235	533,470	320,342	48,598	6,783	(1,287)	(499)	-	-
5621 Shawnee Heights Fire District	53,681	36,377	21,844	4,532	1,280	318	119	-	-
5622 Doniphan Co Rural Fire District 2	-	-	-	(19,571)	(4,613)	(93)	(197)	-	-
5632 Stafford County Conservation Dist	55,012	37,279	22,386	4,607	1,300	387	173	-	-
5635 City of Melvern	206,059	139,636	83,850	22,160	10,955	8,180	4,842	-	-
5636 Geary County Conservation District	48,446	32,830	19,714	2,901	57	(649)	(316)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5641 Hamilton County Extension Council	26,589	18,018	10,820	2,437	1,864	96	99	-	-
5642 Stafford Recreation Commission	47,233	32,008	19,220	3,561	334	414	4,691	-	-
5643 RWD 3 Marshall Co	103,192	69,928	41,991	7,753	1,320	193	(530)	-	-
5647 Metropolitan Topeka Airport Auth	4,221,437	2,860,661	1,717,792	412,738	163,011	64,006	(4,677)	-	-
5648 Dickinson Co Conservation Dist	46,169	31,286	18,787	2,294	(553)	(971)	(954)	-	-
5649 Burlington Recreation Commission	422,706	286,447	172,008	15,464	(8,179)	(9,273)	(2,849)	-	-
5654 Harper County Extension Council	-	-	-	(586)	-	-	-	-	-
5656 RWD 3 Nemaha Co	276,243	187,197	112,409	23,490	5,384	417	(638)	-	-
5661 Kansas Municipal Energy Agency	5,214,878	3,533,868	2,122,044	470,722	106,271	(20,649)	(25,857)	-	-
5662 Atchison County Conservation Dist	53,445	36,217	21,748	3,279	893	(12)	(376)	-	-
5665 Holcomb Recreation Commission	338,472	229,366	137,731	16,505	(3,586)	(2,214)	(5,159)	-	-
5668 City of Auburn	389,077	263,659	158,324	28,329	2,960	(6,633)	(3,961)	-	-
5674 RWD 1 Consolidated Shawnee Co	318,508	215,837	129,608	25,985	12,529	2,001	(882)	-	-
5675 Derby Recreation Commission	2,967,753	2,011,101	1,207,641	212,154	35,508	(17,467)	(33,475)	-	-
5676 RWD 2 Mitchell Co	142,854	96,805	58,130	2,425	(5,067)	(3,603)	(2,289)	-	-
5677 South Central Kansas Reg Medical Center	9,693,925	6,569,099	3,944,663	216,075	(445,554)	(342,053)	(99,223)	-	-
5680 Ellis County Conservation District	157,790	106,927	64,208	7,819	6,053	11,779	7,047	-	-
5681 Pratt County Extension Council	42,945	29,102	17,475	1,563	328	(261)	(227)	-	-
5686 City of Park City	3,596,843	2,437,404	1,463,631	349,754	122,970	84,184	37,175	-	-
5687 City of Bel Aire	2,531,709	1,715,615	1,030,206	103,697	(79,230)	(103,824)	(67,260)	-	-
5690 Grant County Recreation Comm	488,602	331,102	198,822	17,099	(7,017)	(8,474)	(6,870)	-	-
5702 City of Meriden	173,465	117,549	70,587	1,992	(6,918)	(2,427)	(705)	-	-
5704 Highland Cemetery	28,127	19,060	11,446	(3,064)	(4,610)	(4,784)	(4,282)	-	-
5710 Public Wholesale Water District No 4	365,623	247,765	148,780	26,648	5,167	1,483	(890)	-	-
5715 Public Wholesale Water Supply Dist 5	230,459	156,171	93,779	13,376	(352)	(2,479)	(2,794)	-	-
5717 Kearny County Conservation District	66,103	44,795	26,899	1,393	(8,016)	(7,474)	(707)	-	-
5724 Marion County Rural Water District 4	200,232	135,687	81,479	19,358	6,654	4,427	1,127	-	-
5725 Crawford County RWD 2	81,069	54,936	32,989	4,423	(308)	(1,038)	(883)	-	-
9000 Topeka Metropolitan Transit Authority	5,415,849	3,670,056	2,203,823	283,740	21,678	(6,193)	(7,308)	-	-
9035 Coffey County Library	990,957	671,523	403,241	77,109	22,315	6,322	(6,850)	-	-
9036 Colby Housing Authority	475,825	322,443	193,623	41,439	9,945	1,557	(4,871)	-	-
9037 McPherson Recreation Commission	365,032	247,364	148,539	27,454	6,127	2,485	691	-	-
9038 Sedgwick County Conservation District	101,358	68,686	41,245	11,739	6,129	4,888	4,358	-	-
9039 RWD 1 Jackson Co	250,542	169,780	101,951	16,918	1,190	(2,641)	(7,768)	-	-
9040 RWD 3 Jackson Co	533,528	361,546	217,104	50,979	15,241	7,078	(1,249)	-	-
9041 City of Ensign	42,590	28,861	17,331	5,458	(13,881)	(897)	(343)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9044 Disability Rights Center of Kansas	1,909,806	1,294,182	777,140	114,092	(13,632)	(21,290)	(19,875)	-	-
9049 Kearny County Council on Aging	93,047	63,054	37,863	6,085	671	(199)	(179)	-	-
9050 USD 208 Recreation Commission	124,310	84,238	50,584	8,602	1,042	(205)	(648)	-	-
9052 City of Salina Housing Authority	444,060	300,918	180,697	1,740	(11,170)	(6,690)	(1,376)	-	-
9058 Atwood Public Library	42,649	28,901	17,355	3,007	381	(82)	(304)	-	-
9059 Smoky Hills Public Television	806,548	546,558	328,201	57,053	8,917	(2,692)	(5,155)	-	-
9060 USD 303 Recreation Commission	58,295	39,504	23,721	4,076	662	(475)	(267)	-	-
9061 Consolidated RWD 1	124,043	84,058	50,476	153	(6,896)	(4,774)	(1,812)	-	-
9062 City of Oakley Housing Authority	145,900	98,869	59,370	14,194	3,476	321	(632)	-	-
9064 Coffey County Historical Museum	155,572	105,423	63,305	11,383	2,252	730	39	-	-
9065 Turner Recreation Commission	639,234	433,178	260,118	57,015	12,764	5,436	5,762	-	-
9068 Shawnee County Fire District 1	195,500	132,481	79,553	25,631	14,447	12,594	10,571	-	-
9069 City of Howard Housing Authority	120,879	81,914	49,188	14,775	5,922	4,300	2,571	-	-
9071 Russell Recreation Commission	87,871	59,546	35,757	2,697	(2,200)	(1,880)	(1,864)	-	-
9072 City of Russell Housing Authority	159,358	107,989	64,846	6,432	(20)	(512)	(1,155)	-	-
9073 City of McFarland	86,866	58,865	35,348	15,874	10,790	9,129	2,011	-	-
9075 Oberlin City Library	45,784	31,026	18,631	4,257	2,268	2,320	847	-	-
9076 Pratt Airport Authority	170,182	115,324	69,251	10,347	317	(1,572)	1,078	-	-
9079 RWD 1 Elk Co	99,998	67,764	40,691	6,667	1,064	(476)	(541)	-	-
9080 Ottawa Recreation Commission	432,584	293,141	176,028	22,809	682	(3,419)	(2,538)	-	-
9081 Oberlin Housing Authority	96,035	65,078	39,078	8,421	1,195	(449)	(727)	-	-
9082 Fort Scott Housing Authority	365,889	247,945	148,888	19,234	(2,208)	255	1,327	-	-
9084 Goddard Public Library	133,360	90,371	54,267	9,820	888	(473)	(187)	-	-
9085 Johnson Co Fire Dist 1	100,530	68,124	40,908	14,953	5,340	2,485	27	-	-
9086 SE Kansas Area Agency on Aging	1,466,811	993,986	596,876	131,030	18,173	(4,413)	(32,111)	-	-
9087 Ulysses Housing Authority	109,196	73,997	44,434	4,769	(45)	(109)	(1,300)	-	-
9089 Lakin Recreation Commission	198,931	134,806	80,949	11,812	(4,955)	(3,836)	(1,905)	-	-
9090 City of Agra	34,220	23,189	13,925	2,491	(1,228)	(420)	(373)	-	-
9091 City of Chase	106,445	72,133	43,315	6,872	(202)	437	105	-	-
9092 Larned Recreation Comm	121,796	82,535	49,561	10,916	1,865	(1,535)	(1,285)	-	-
9093 City of Scammon	48,180	32,649	19,605	3,267	533	279	(20)	-	-
9095 Comanche County Hospital	4,032,266	2,732,470	1,640,814	250,928	41,705	7,463	4,748	-	-
9096 Rossville Community Library	111,237	75,380	45,265	6,579	300	(762)	(525)	-	-
9097 Edwards County Hospital	6,245,408	4,232,207	2,541,388	361,097	26,647	(86,001)	(99,527)	-	-
9098 Sublette Recreation Commission	132,177	89,570	53,786	7,706	(1,022)	(1,484)	(1,278)	-	-
9100 City of Weir	153,383	103,940	62,415	18,701	8,219	2,496	(1,310)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9101 Deerfield Recreation Commission	51,138	34,653	20,809	1,752	(251)	1,583	1,576	-	-
9102 Stanton County Cemetery Board	42,265	28,641	17,198	1,845	(457)	(585)	(460)	-	-
9103 SW Kansas Area Agency on Aging	1,591,978	1,078,806	647,810	168,846	80,756	63,559	46,840	-	-
9104 Jayhawk Area Agency on Aging	1,724,924	1,168,897	701,908	153,920	31,718	(12,841)	(12,464)	-	-
9105 NW Kansas Area Agency on Aging	1,121,803	760,191	456,485	71,044	1,472	(19,970)	(8,819)	-	-
9106 Post Rock Extension District 1	260,213	176,334	105,886	15,933	(542)	(937)	(516)	-	-
9108 City of Bronson	99,613	67,503	40,535	2,086	54	413	(364)	-	-
9109 City of Gridley	115,377	78,186	46,950	6,447	205	(642)	(819)	-	-
9110 City of Inman	367,782	249,228	149,658	(13,762)	(37,321)	(33,589)	(21,026)	-	-
9111 City of New Strawn	118,749	80,471	48,322	6,325	271	(1,615)	(702)	-	-
9113 City of Uniontown	133,301	90,331	54,243	9,174	984	468	(137)	-	-
9114 Erie City Public Library	24,755	16,776	10,074	731	(724)	(960)	(1,025)	-	-
9115 Oakley Public Library	134,573	91,193	54,760	9,031	1,061	(231)	(655)	-	-
9116 Oswego Public Library	38,479	26,075	15,658	2,921	990	(83)	(115)	-	-
9117 Stanton County Public Library	118,098	80,030	48,057	4,246	(1,892)	(564)	2,778	-	-
9121 Wichita County Extension Council	38,923	26,376	15,838	2,454	179	(142)	(205)	-	-
9122 Jewell County Conservation District	66,665	45,176	27,127	8,171	4,323	2,506	2,099	-	-
9123 Rooks County Conservation District	49,540	33,571	20,159	1,184	(1,096)	(1,493)	(4,591)	-	-
9124 Russell County Conservation District	104,553	70,850	42,545	9,956	301	(1,440)	(3,293)	-	-
9125 Saline County Conservation District	188,816	127,951	76,833	15,002	8,464	3,333	(2,057)	-	-
9126 Hugoton Recreation Commission	250,068	169,459	101,758	15,186	1,235	(989)	(1,857)	-	-
9127 Hospital Dist No 6 of Harper County	11,400,334	7,725,449	4,639,037	712,101	92,674	(43,767)	(50,002)	-	-
9128 Johnson County RWD 7	992,435	672,525	403,843	95,077	36,939	14,359	(3,873)	-	-
9129 Jetmore Housing Authority	35,787	24,251	14,563	255	(1,797)	(1,149)	(243)	-	-
9130 Stanton County Health Care Facility	5,973,630	4,048,037	2,430,796	258,664	(104,515)	(35,172)	(54,064)	-	-
9131 City of Palco	179,499	121,638	73,042	23,075	12,631	10,497	4,049	-	-
9132 Western Kansas Groundwater Management	257,462	174,470	104,767	27,129	13,088	3,733	4,429	-	-
9134 Tri-Ko Inc	4,458,166	3,021,081	1,814,122	176,038	(4,612)	(91,426)	(50,229)	-	-
9135 Mary Cotton Public Library	104,760	70,990	42,629	7,095	463	(555)	(707)	-	-
9136 City of Harveyville	75,923	51,449	30,894	4,177	1,535	2,193	220	-	-
9137 SE Kansas Regional Juvenile Detention Center	592,888	401,771	241,259	35,281	(9,471)	(17,719)	(15,325)	-	-
9138 City of Greenleaf	86,215	58,424	35,083	5,618	614	(274)	(508)	-	-
9139 Kansas Guardianship Program	499,515	338,497	203,263	12,915	(17,050)	(15,902)	(15,243)	-	-
9140 City of Pleasanton	554,616	375,836	225,685	23,558	(3,945)	(21,411)	(20,658)	-	-
9141 City of Winchester	139,719	94,681	56,855	15,988	5,293	8,915	(7,230)	-	-
9142 Wakarusa Township	185,828	125,927	75,617	(9,331)	(3,244)	(4,990)	(7,376)	-	-

See accompanying notes to schedules

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**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
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Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
	Current			2026	2027	2028	2029	2030	Thereafter	
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)							
9144 N C Kansas Reg Juvenile Deten Facility	2,182,855	1,479,214	888,250	194,377	73,576	8,642	5,095	-	-	
9145 Developmental Services of NW Kansas Inc	11,249,288	7,623,092	4,577,573	853,002	191,133	(54,299)	(122,931)	-	-	
9146 Futures Unlimited Inc	3,697,048	2,505,308	1,504,407	217,381	30,088	(30,608)	(19,206)	-	-	
9147 C O F Training Services Inc	5,296,302	3,589,045	2,155,177	350,062	93,031	28,427	(2,720)	-	-	
9148 NW Local Environmental Protection Group	55,929	37,900	22,759	(1,233)	(6,030)	(1,025)	(428)	-	-	
9149 Big Lakes Developmental Center Inc	6,832,351	4,629,950	2,780,228	477,979	64,775	(21,547)	(3,390)	-	-	
9150 Multi Community Diversified Service Inc	4,302,742	2,915,758	1,750,877	223,390	5,820	(62,904)	(42,084)	-	-	
9151 High Plains Mental Health Center	11,748,064	7,961,088	4,780,535	1,154,607	398,783	193,746	48,925	-	-	
9152 Arrowhead West Inc	9,718,651	6,585,854	3,954,724	736,813	131,889	(19,444)	(34,674)	-	-	
9154 NE Kansas Area Agency on Aging Inc	889,066	602,477	361,780	83,632	28,128	8,693	11,219	-	-	
9155 City of Onaga	280,029	189,762	113,950	3,410	(9,658)	(7,632)	(9,111)	-	-	
9156 Central Rush County Ems	49,600	33,611	20,183	3,260	1,306	(2,586)	(256)	-	-	
9157 Tri-Valley Developmental Service Inc	4,747,394	3,217,076	1,931,815	388,643	132,056	(2,099)	5,524	-	-	
9159 Sunflower Extension District 6	158,736	107,568	64,593	11,773	2,202	93	(2,049)	-	-	
9160 Goodland Housing Authority	253,558	171,824	103,178	23,461	5,007	(1,375)	(2,616)	-	-	
9161 Medicine Lodge Township	129,338	87,646	52,630	9,079	1,204	(454)	(701)	-	-	
9162 NW Kansas Groundwater Mgt Dist 4	262,520	177,897	106,825	14,402	732	(1,042)	(694)	-	-	
9163 Coldwater-Wilmore Regional Library	44,246	29,984	18,005	3,261	846	778	310	-	-	
9164 Twin Valley Developmental Services Inc	2,812,743	1,906,059	1,144,565	152,761	10,027	(75,970)	(68,605)	-	-	
9166 Scott County Extension Council	-	-	-	(1,804)	(294)	-	-	-	-	
9169 Housing Authority City of Iola	415,844	281,797	169,216	29,181	5,294	(2,274)	(6,558)	-	-	
9170 Plumb Township Wabaunsee Co	26,648	18,058	10,844	1,573	(210)	(709)	(858)	-	-	
9171 Training & Evaluation Center Hutchinson	4,081,955	2,766,141	1,661,033	105,920	(155,691)	(285,952)	(161,154)	-	-	
9172 Nemaha County Training Center Inc	1,726,551	1,169,999	702,570	123,548	14,984	(35,751)	(17,278)	-	-	
9173 Sheltered Living Inc	6,246,177	4,232,728	2,541,701	365,995	60,109	(37,743)	(76,082)	-	-	
9174 Starkey Inc	13,575,647	9,199,552	5,524,217	872,933	84,872	(178,609)	(16,894)	-	-	
9175 Community Living Opportunities Inc	485,733	329,157	197,655	(4,127)	17,245	47,560	(2,707)	-	-	
9176 City of Grainfield	61,667	41,789	25,094	10,395	6,902	1,246	182	-	-	
9177 City of Cunningham	113,011	76,582	45,987	7,091	707	(814)	(552)	-	-	
9178 City of Greeley	71,161	48,222	28,957	5,225	490	(184)	(403)	-	-	
9181 Colby Recreation Dept	-	-	-	(5,716)	(3,351)	(89)	-	-	-	
9182 City of Whitewater	205,378	139,175	83,573	16,695	2,831	3,831	911	-	-	
9183 Walnut Creek Extension Dist 2	186,242	126,207	75,786	14,098	2,094	263	(1,074)	-	-	
9184 SC Kansas Area Agency on Aging	519,480	352,026	211,387	47,196	12,968	1,892	1,326	-	-	
9185 Rice County Council on Aging	439,150	297,591	178,699	36,868	8,320	(516)	(1,094)	-	-	
9186 Kingman County Council on Aging	128,154	86,844	52,149	1,633	(5,048)	(5,525)	(4,671)	-	-	

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9187 City of Norcatour	42,560	28,841	17,319	3,020	453	(49)	(68)	-	-
9188 Beloit Housing Authority	110,823	75,099	45,096	12,885	4,641	1,128	(492)	-	-
9190 Sherman County Conservation District	88,729	60,127	36,106	5,254	981	84	2,101	-	-
9191 Jackson County Conservation District	193,282	130,978	78,650	19,630	8,401	5,348	144	-	-
9192 Johnson County Extension Council	260,331	176,414	105,934	20,148	6,146	(3,511)	(6,221)	-	-
9193 Yates Center Public Library	50,842	34,453	20,689	3,572	507	63	(260)	-	-
9194 Overbrook Public Library	66,281	44,915	26,971	4,253	286	(279)	(381)	-	-
9195 Franklin County RWD 6	246,164	166,813	100,169	15,387	1,049	(5,442)	(1,672)	-	-
9196 Public Wholesale Water Supply 11	328,120	222,351	133,519	20,384	2,074	(4,392)	(3,960)	-	-
9197 Public Wholesale Water Supply 12	254,564	172,506	103,587	17,719	1,159	4,042	3,949	-	-
9198 Pawnee Mental Health Services Inc	17,323,981	11,739,614	7,049,493	1,832,798	813,252	430,100	(191,692)	-	-
9199 Topeka Association for Retarded Citizens	5,494,818	3,723,570	2,235,958	431,354	121,591	(314)	(14,608)	-	-
9200 North Central Regional Planning Commission	1,327,003	899,245	539,986	87,051	15,898	(1,925)	(8,844)	-	-
9201 Coffeyville Regional Medical Center Inc	23,125,950	15,671,325	9,410,437	1,056,166	(379,188)	(507,456)	(410,844)	-	-
9202 Kansas Public Telecommunications	2,078,924	1,408,785	845,958	180,644	25,877	(6,752)	(26,061)	-	-
9204 Elk County Council on Aging	92,988	63,014	37,839	1,455	(3,642)	(2,564)	(2,449)	-	-
9205 City of La Harpe	203,663	138,012	82,875	9,313	(3,985)	(6,282)	(9,125)	-	-
9206 City of Offerle	50,221	34,032	20,436	2,935	(13)	(389)	(411)	-	-
9207 Wabaunsee County Extension Council	54,184	36,718	22,049	3,771	563	211	(452)	-	-
9208 Cowley County Council on Aging	223,124	151,200	90,794	10,420	418	(496)	(3,286)	-	-
9209 McPherson County Council on Aging	110,734	75,039	45,060	6,058	(1,599)	(2,340)	250	-	-
9210 Center Twp Reno County	42,413	28,741	17,259	2,242	(262)	(494)	(468)	-	-
9211 RWD 5 Anderson Co	130,195	88,227	52,979	9,201	2,004	(891)	(1,379)	-	-
9212 RWD 3 Cowley Co	173,732	117,729	70,695	16,130	3,749	2,988	1,468	-	-
9213 RWD 6 Crawford Co	62,968	42,670	25,623	2,037	(1,710)	(4,490)	(347)	-	-
9214 RWD 1 Woodson Co	161,517	109,452	65,725	6,355	(3,081)	(4,725)	(5,886)	-	-
9215 Kansas Bostwick Irrigation District 2	659,317	446,787	268,290	35,470	(882)	(13,747)	(11,116)	-	-
9216 Greeley County Library	57,467	38,943	23,384	2,007	(1,092)	(1,562)	(1,765)	-	-
9217 Haskell Township Library	120,701	81,793	49,116	4,665	1,537	40	(638)	-	-
9218 City of Kensington	96,626	65,479	39,319	4,091	(1,231)	(1,726)	(1,281)	-	-
9219 City of Mound Valley	94,230	63,855	38,344	7,511	1,382	(797)	(2,409)	-	-
9220 Kanwaka Township	159,653	108,189	64,966	8,933	(182)	(3,213)	(1,352)	-	-
9221 Lincoln Township Dickinson County	26,057	17,657	10,603	(477)	(1,621)	(2,265)	(1,727)	-	-
9222 Doniphan Co Conservation District	62,110	42,089	25,274	2,308	(332)	(761)	(716)	-	-
9224 Gove County Medical Center	9,884,988	6,698,573	4,022,410	515,075	(28,981)	(24,306)	13,721	-	-
9225 Bird City Housing Authority	64,624	43,793	26,297	5,444	776	(403)	(315)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	1% Decrease (6.00%)	Current		2026	2027	2028	2029	2030	Thereafter
		Discount Rate (7.00%)	1% Increase (8.00%)						
9226 Scott Recreation Commission	147,024	99,631	59,827	12,097	3,280	628	(67)	-	-
9227 Labette Center for Mental Health Service	5,557,520	3,766,060	2,261,472	652,444	324,874	205,592	51,369	-	-
9228 Cheney Recreation Commission	131,408	89,049	53,473	8,734	204	(767)	(889)	-	-
9229 Douglass Public Library	42,738	28,961	17,391	2,378	54	(248)	(318)	-	-
9230 Reno Township	162,256	109,953	66,025	8,848	2,121	(3,981)	(3,440)	-	-
9231 City of Richmond	196,624	133,242	80,010	18,851	5,653	513	(315)	-	-
9233 Iroquois Center for Human Development	2,169,930	1,470,456	882,990	224,859	103,106	79,107	61,145	-	-
9234 Bert Nash Community Mental Health	30,245,842	20,496,127	12,307,672	3,920,161	1,931,605	742,200	98,002	-	-
9235 City of Elwood	639,205	433,158	260,106	41,471	7,733	(1,505)	(3,699)	-	-
9236 City of Elk City	123,452	83,657	50,235	12,742	5,125	5,051	3,540	-	-
9237 Park Township	50,990	34,553	20,749	3,593	204	(681)	(556)	-	-
9238 Unified Government of Wyandotte County	101,308,983	68,652,141	41,224,763	6,885,283	1,160,650	(244,455)	(288,789)	-	-
9240 Flint Hills Community Health Center Inc	6,046,092	4,097,141	2,460,283	226,040	(84,449)	(56,717)	(92,968)	-	-
9242 University of Kansas Hospital Authority	33,521,811	22,716,091	13,640,732	574,465	(1,322,648)	(1,316,434)	(643,836)	-	-
9243 St Francis Housing Authority	62,968	42,670	25,623	5,703	694	(1,093)	8	-	-
9244 Horton Housing Authority	113,396	76,843	46,143	8,791	576	(638)	(606)	-	-
9245 Lawrence Housing Authority	2,759,920	1,870,263	1,123,070	175,805	1,678	(18,208)	(13,455)	-	-
9246 Lincoln Housing Authority	103,488	70,129	42,111	3,265	(2,364)	(2,345)	(1,612)	-	-
9247 City of Burden	191,951	130,076	78,109	17,462	6,851	4,261	1,118	-	-
9248 City of Longton	103,369	70,048	42,063	7,380	1,632	487	(329)	-	-
9249 City of Westmoreland	174,589	118,311	71,044	5,249	(3,141)	(189)	(2,643)	-	-
9250 Consolidated RWD 2	312,889	212,029	127,321	17,619	(4,696)	(6,185)	(3,201)	-	-
9251 Towanda Township	111,858	75,801	45,517	11,860	5,589	4,610	2,270	-	-
9253 City of Herndon	102,216	69,267	41,594	11,142	1,183	(356)	(1,254)	-	-
9254 Housing Authority of City of Galena	59,892	40,586	24,371	526	(3,729)	(5,215)	(3,875)	-	-
9255 Atchison Housing Authority	661,003	447,929	268,976	41,711	3,275	(12,553)	(9,825)	-	-
9256 Jetmore Public Library	36,320	24,612	14,779	1,614	(405)	(580)	(588)	-	-
9257 Hays Housing Authority	62,732	42,510	25,527	2,368	(2,427)	(205)	(346)	-	-
9258 Housing Authority of City of Belleville	103,902	70,409	42,280	5,610	888	(1,980)	(546)	-	-
9259 Sharon Springs Housing Authority	26,767	18,138	10,892	559	(294)	(505)	(169)	-	-
9260 Haysville Community Library	300,141	203,391	122,134	22,180	6,501	2,171	(4,534)	-	-
9261 Hamilton County Library	147,645	100,052	60,080	11,011	1,431	(739)	(1,404)	-	-
9262 Ellis Public Library	47,470	32,168	19,317	3,365	635	366	376	-	-
9263 Bucklin Public Library	41,821	28,340	17,018	4,165	(899)	(1,422)	(220)	-	-
9264 Elkhart Cemetery District	37,769	25,594	15,369	1,663	(380)	(514)	(401)	-	-
9265 Ellis Recreation Commission	103,902	70,409	42,280	8,938	2,302	1,094	548	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9266 Clay County Conservation District	60,572	41,047	24,648	(244)	(4,204)	(4,702)	(3,821)	-	-
9267 City of Linn Valley	261,485	177,195	106,404	24,936	6,609	1,770	(2,179)	-	-
9268 City of Blue Mound	122,003	82,675	49,645	8,837	1,878	772	(666)	-	-
9269 Kansas Workers Risk Cooperative for Counties	1,375,657	932,215	559,784	121,955	39,762	25,953	15,263	-	-
9270 Manhattan Housing Authority	649,438	440,092	264,270	34,146	(10,459)	(41,710)	(22,339)	-	-
9271 Norton Housing Authority	75,124	50,908	30,570	(3,303)	(7,136)	(1,379)	(375)	-	-
9272 Topeka Housing Authority	3,072,276	2,081,931	1,250,174	140,137	(45,533)	(63,811)	(23,863)	-	-
9275 City of Linwood	292,777	198,400	119,137	36,756	17,567	15,050	13,070	-	-
9276 Lindsborg Community Library	42,620	28,881	17,343	2,965	587	66	330	-	-
9277 City of North Newton	684,161	463,622	278,399	35,370	(4,179)	(24,583)	(453)	-	-
9278 City of Arcadia	156,696	106,185	63,763	17,336	4,202	1,977	4,359	-	-
9279 Four County Mental Health Center Inc	19,309,147	13,084,864	7,857,300	1,662,863	395,074	(12,728)	(79,410)	-	-
9280 Disability Planning Organization of Kansas Inc	904,475	612,919	368,050	84,594	24,456	15,537	731	-	-
9281 OCCK Inc	17,964,930	12,173,954	7,310,309	1,589,814	421,469	135,575	(53,232)	-	-
9282 Housing Authority of Kansas City Kansas	8,312,471	5,632,955	3,382,520	609,481	180,754	90,514	10,249	-	-
9283 Hoisington Recreation Commission	64,358	43,612	26,189	3,853	122	(459)	(391)	-	-
9284 Cottonwood Inc	9,450,571	6,404,189	3,845,637	501,715	(3,537)	(120,056)	(67,386)	-	-
9285 Johnson Co Fire Dist No 2	-	-	-	(1,120)	(66)	-	-	-	-
9286 Oskaloosa Public Library	33,155	22,468	13,492	(1,063)	(1,209)	(695)	(930)	-	-
9287 Basehor Community Library	579,342	392,592	235,747	43,435	7,184	(1,789)	(7,542)	-	-
9288 City of Gypsum	113,662	77,023	46,251	6,607	1,333	(666)	(1,144)	-	-
9289 Greenleaf Housing Authority	30,612	20,744	12,456	1,902	(24)	65	(147)	-	-
9292 Spring Hill Recreation Commission	691,466	468,573	281,372	73,945	31,416	12,654	410	-	-
9293 RWD 4 Franklin Co	251,606	170,501	102,384	38,013	23,129	18,044	11,507	-	-
9294 Mulvane Public Library	297,923	201,888	121,231	22,411	7,487	1,311	(1,976)	-	-
9295 City of Prescott	132,680	89,911	53,990	9,453	1,165	(439)	(1,491)	-	-
9297 Thomas Co Economic Development Alliance	118,986	80,631	48,418	11,145	4,042	7,783	3,147	-	-
9298 Housing Authority of City of Holton	107,303	72,714	43,664	6,952	857	(368)	(416)	-	-
9299 City of Bentley	215,286	145,889	87,605	19,544	7,524	5,931	7,011	-	-
9301 The Center for Counseling & Consultation	6,577,077	4,456,963	2,676,352	758,061	367,147	217,320	3,201	-	-
9306 River Valley Extension District 4	429,834	291,277	174,908	32,825	9,664	3,007	(300)	-	-
9307 Public Wholesale Water Supply District 13	289,701	196,316	117,885	22,586	5,634	1,930	(13,888)	-	-
9308 Linn County Library District 1	58,561	39,684	23,830	2,516	(1,423)	(1,852)	(2,410)	-	-
9309 Pleasanton Housing Authority	155,720	105,524	63,366	14,172	4,580	1,607	(878)	-	-
9310 Public Housing Agency of S Hutchinson	264,354	179,140	107,571	12,792	(3,596)	131	(1,769)	-	-
9311 Housing Authority of the City of Solomon	30,907	20,944	12,577	1,435	(82)	(1,019)	(520)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9313 USD 350 Recreation Commission	62,288	42,209	25,346	3,596	68	(236)	(396)	-	-
9314 Wellington Housing Authority	201,977	136,870	82,189	8,617	(2,318)	(3,601)	(3,424)	-	-
9317 Nippawalla Township	-	-	-	(150)	-	-	-	-	-
9318 Linn County Library District # 5	105,617	71,572	42,978	6,850	(616)	(3,262)	(5,420)	-	-
9320 City of Vermillion	48,801	33,070	19,858	3,229	550	22	(31)	-	-
9321 Public Wholesale Water Supply District # 20	268,908	182,226	109,425	24,018	9,393	6,592	6,436	-	-
9322 Thomas County Historical Society	102,689	69,587	41,786	1,423	(3,096)	(3,108)	3,308	-	-
9323 Phillips-Rooks Extension Dist # 5	90,592	61,390	36,864	6,151	617	(404)	(718)	-	-
9329 Jefferson County Rural Water Dist No 13	282,277	191,285	114,864	23,781	4,640	(619)	(514)	-	-
9330 Rose Hill Recreation Commission	255,836	173,367	104,105	23,178	7,469	(2,780)	(914)	-	-
9339 Coffey County Conservation District	65,600	44,454	26,694	4,937	700	(471)	(306)	-	-
9341 Meadowlark Extension District	380,618	257,926	154,882	30,256	7,721	7,026	3,021	-	-
9342 Park City Public Library	210,673	142,762	85,727	21,315	8,142	4,963	5,407	-	-
9347 Auburn Township	182,398	123,602	74,221	12,823	2,492	4,679	237	-	-
9350 The Housing Authority of the City of Paola	259,148	175,612	105,453	12,319	(1,868)	(3,651)	(2,980)	-	-
9351 The Housing Authority of the City of Phillipsburg	83,376	56,500	33,927	(338)	(5,138)	(2,332)	(2,389)	-	-
9353 Equus Beds Groundwater Mgmt Dist # 2	365,061	247,384	148,551	30,637	2,310	(5,248)	(5,451)	-	-
9354 Americus Township Library	31,351	21,245	12,757	2,495	599	220	7	-	-
9360 Southeast Kansasworks Inc	1,293,848	876,778	526,494	59,561	(26,762)	(30,722)	(13,487)	-	-
9362 Kansas Power Pool	1,667,871	1,130,235	678,692	158,179	58,847	36,683	19,417	-	-
9363 Osborne Housing Authority	112,982	76,562	45,975	8,117	1,002	(304)	(630)	-	-
9365 Newton Housing Authority	301,147	204,072	122,543	17,149	1,585	620	3,198	-	-
9366 Lincoln Carnegie Library	25,761	17,457	10,483	(1,430)	(3,055)	(3,026)	(2,634)	-	-
9367 City of St George	390,053	264,320	158,721	23,534	(821)	(1,905)	705	-	-
9370 Ashland Library	42,265	28,641	17,198	2,318	(82)	(460)	(688)	-	-
9372 City of Otis	112,479	76,221	45,770	6,856	(3,075)	(1,704)	(2,130)	-	-
9375 City of Chanute Housing Authority	348,676	236,281	141,884	20,767	1,533	(2,482)	(4,280)	-	-
9380 Baldwin City Recreation Commission	427,408	289,634	173,921	35,480	9,906	6,031	4,779	-	-
9381 Barton County Conservation District	63,500	43,031	25,840	2,043	(7,193)	(1,045)	(5,780)	-	-
9382 Coffey County Housing Authority	126,557	85,762	51,499	9,601	2,204	1,092	449	-	-
9383 Parsons Housing Authority	251,222	170,241	102,227	14,730	523	(5,236)	(7,445)	-	-
9387 Hoxie Housing Authority	78,999	53,533	32,146	6,894	762	(2,895)	(1,454)	-	-
9403 Strong City Housing Authority	39,928	27,057	16,248	2,917	1,049	(80)	(1,505)	-	-
9404 Public Wholesale Water Supply District # 23	338,502	229,386	137,743	22,809	(4,136)	(4,533)	(648)	-	-
9406 Stockton Recreation Commission	52,528	35,595	21,375	3,444	516	852	2,574	-	-
9407 Unified Greeley County	2,183,802	1,479,856	888,635	151,821	46,307	9,970	(14,207)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
9408 Great Plains Development Authority	500,965	339,479	203,853	36,681	5,327	1,041	(539)	-	-
9411 Horsethief Reservoir	211,057	143,023	85,884	19,336	12,031	9,397	4,120	-	-
9412 City of Fontana	31,883	21,606	12,974	3,622	1,826	1,039	281	-	-
9418 Garden City Housing Authority	253,026	171,463	102,962	15,500	449	(2,519)	(1,845)	-	-
9424 Rural Water District # 5	338,620	229,466	137,792	(22,334)	(42,164)	(42,912)	(23,197)	-	-
9425 Oaklawn Improvement District	206,976	140,257	84,223	13,244	1,830	594	(3,949)	-	-
9427 Twin Creeks Extension District # 9	159,417	108,029	64,870	13,724	(802)	3,380	2,055	-	-
9432 Graves Memorial Public Library	39,692	26,897	16,151	2,838	81	(327)	(313)	-	-
9434 Pottawatomie Co RWD # 4	127,474	86,383	51,872	9,292	1,716	876	(747)	-	-
9436 Neodesha Housing Authority	165,628	112,238	67,397	8,599	1,862	(4,131)	(1,772)	-	-
9443 Minneha Township	137,087	92,897	55,783	10,609	5,326	4,990	(743)	-	-
9447 Golden Prairie Extension District 12	248,087	168,116	100,952	11,932	(2,044)	(4,114)	(3,988)	-	-
9448 Frontier Extension District # 11	373,284	252,956	151,897	34,452	12,266	9,921	(2,179)	-	-
9449 Southwind Extension District # 10	335,514	227,362	136,528	29,605	10,850	3,861	(2,344)	-	-
9451 Montgomery Co RWD # 12	42,294	28,661	17,210	2,737	290	(88)	(213)	-	-
9455 Coffey County Fire District # 1	163,764	110,975	66,639	12,237	2,692	860	208	-	-
9460 Liberal Housing Authority	250,985	170,080	102,131	14,512	(1,566)	(3,850)	(3,473)	-	-
9463 City of Benton	576,089	390,387	234,423	55,032	8,555	2,507	(2,584)	-	-
9468 Salt Creek Township	46,346	31,407	18,859	2,506	9	(501)	(503)	-	-
9480 Clay Center Housing Authority	199,315	135,066	81,106	1,202	(8,465)	(660)	(1,655)	-	-
9482 RWD # 1 Washington	282,247	191,265	114,852	21,834	4,940	(189)	(493)	-	-
9483 Leavenworth Water District # 7	85,180	57,722	34,662	5,148	(8,322)	(8,354)	(1,822)	-	-
9484 Lakin Comanche Cemetery District	77,372	52,431	31,484	1,058	(3,410)	(3,985)	(1,994)	-	-
9486 Chisholm Creek Utility Authority	350,273	237,363	142,534	22,847	1,813	2,590	(1,026)	-	-
9490 City of Atlanta	24,164	16,375	9,833	(94)	(1,820)	(1,182)	(245)	-	-
9491 Chapman Housing Authority	36,379	24,652	14,803	2,413	196	(501)	(466)	-	-
9493 Downs Housing Authority	75,390	51,088	30,678	5,245	236	75	(591)	-	-
9494 Garfield Township	50,221	34,032	20,436	3,314	315	(212)	(272)	-	-
9495 Seneca Housing Authority	122,269	82,856	49,754	8,083	845	(282)	(855)	-	-
9497 Beck-Bookman Library	66,162	44,835	26,923	2,322	389	(30)	(800)	-	-
9499 Midway Extension District # 15	83,760	56,760	34,084	3,794	(579)	(1,772)	671	-	-
9510 Douglas County Conservation District	80,063	54,255	32,579	(4,358)	(7,250)	(8,105)	(6,324)	-	-
9515 Northeast Kansas Environmental Services	98,637	66,842	40,138	6,439	(51)	(941)	604	-	-
9516 Grant Township	137,530	93,197	55,964	7,227	(312)	(1,218)	(1,597)	-	-
9518 Hesston Recreation Commission	164,593	111,536	66,976	10,946	1,871	(419)	257	-	-
9519 Williamsport Township	137,708	93,318	56,036	13,141	3,910	430	(915)	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
	Current			2026	2027	2028	2029	2030	Thereafter	
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)							
9520 Clay Center Public Utilities Commission	2,271,348	1,539,181	924,259	171,472	31,402	14,090	(10,823)	-	-	
9521 Hill City Housing Authority	55,870	37,860	22,735	3,586	239	(418)	(617)	-	-	
9522 Wellsville Fire District	22,478	15,232	9,147	796	(483)	(442)	(321)	-	-	
9523 Frontenac Housing Authority	24,874	16,856	10,122	1,222	(133)	(213)	(160)	-	-	
9529 Butler County Fire District # 3	503,420	341,143	204,852	44,605	15,003	9,123	5,319	-	-	
9534 Cowley Rural Water District # 5	301,324	204,193	122,615	23,085	7,645	1,019	(1,643)	-	-	
9540 City of Eastborough	613,148	415,500	249,503	100,433	40,288	438	(2,750)	-	-	
9541 Lincoln Library	81,483	55,217	33,157	2,693	(2,149)	(2,595)	(2,359)	-	-	
9544 Cottonwood Extension District	177,399	120,215	72,187	21,192	9,892	7,089	6,081	-	-	
9547 Flint Hills Metropolitan Planning Organization	182,841	123,903	74,402	6,392	(46)	6,029	(910)	-	-	
9556 Clearwater Recreation Commission	84,707	57,402	34,469	6,232	1,293	625	488	-	-	
9559 Minneapolis Housing Authority	219,220	148,555	89,205	13,576	1,557	(1,042)	(1,896)	-	-	
9561 Valley Center Recreation Commission	531,369	360,083	216,225	61,519	27,428	21,785	16,626	-	-	
9568 Coldwater Housing Authority	-	-	-	(4,430)	(5,371)	(5,011)	(4,316)	-	-	
9569 Wild West Extension District # 18	100,826	68,325	41,028	5,971	(338)	(395)	207	-	-	
9572 Franklin County Rural Water District # 1	148,207	100,433	60,309	10,053	146	(795)	(1,631)	-	-	
9573 City of Copeland	-	-	-	(7,292)	(11,122)	(11,180)	(9,464)	-	-	
9574 Walnut Township	17,066	11,565	6,944	(2,723)	(3,220)	(2,559)	(2,052)	-	-	
9581 West Plains Extension District # 19	79,176	53,654	32,218	10,322	1,177	(603)	474	-	-	
9582 South Central Kansas Clinic LLC	-	-	-	(63,287)	(128,548)	(64,185)	-	-	-	
9583 Chisholm Trail District # 20	182,605	123,742	74,306	26,164	10,809	69	153	-	-	
9587 City of Lebanon	68,943	46,719	28,054	11,276	4,459	21	(419)	-	-	
9588 Haven Community Ems	89,616	60,729	36,467	10,170	766	(139)	(1,349)	-	-	
9589 Shawnee County Conservation District	54,095	36,658	22,012	6,832	1,283	748	1,335	-	-	
9590 Nortonville Public Library	46,346	31,407	18,859	6,426	2,033	(35)	(465)	-	-	
9601 21 Central Extension District	103,724	70,289	42,208	16,843	6,745	(475)	(1,632)	-	-	
9603 City of Ozawkie	59,981	40,646	24,407	8,180	(308)	(8,027)	(5,451)	-	-	
9607 Rawlins County Extension Council	-	-	-	(108)	(1,221)	(42)	-	-	-	
9612 Rural Water District # 1 Morris County	277,190	187,838	112,794	49,279	33,055	19,717	4,010	-	-	
9613 RWD # 3 Osage County	139,246	94,360	56,662	24,931	16,781	10,640	3,177	-	-	
9614 City of Kirwin	34,989	23,710	14,238	5,877	3,829	1,123	(1,830)	-	-	
9617 Ohio Township	51,167	34,673	20,821	8,840	5,845	2,229	(327)	-	-	
9621 Powhattan Township	62,791	42,550	25,551	10,996	7,320	3,540	222	-	-	
9624 Public Wholesale Water District # 25	336,845	228,264	137,070	62,747	43,031	37,602	20,374	-	-	
9625 North Central Library System	738,079	500,160	300,340	137,360	94,160	82,161	43,323	-	-	
9626 Melven O Kuder Senior Center	49,067	33,250	19,966	9,062	6,191	5,332	2,144	-	-	

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities		
	Current		
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
9628 Crawford County Mental Health Facility	9,651,779	6,540,538	3,927,512
9629 Butler County Water District # 3	149,124	101,054	60,682
9630 Greeley County Community Development Inc	84,500	57,261	34,385
9631 Rawlins County Economic Development	54,539	36,958	22,193
9632 USD 274 Recreation Commission	59,419	40,265	24,179
9634 City of Hamilton	18,071	12,246	7,354
9635 RWD # 8 Cherokee County	29,695	20,123	12,083
9636 Circle Recreation Commission	69,357	47,000	28,223
9637 Augusta Recreation Commission	53,297	36,117	21,688
9638 Housing Authority of the City of Sterling	35,344	23,951	14,382
<b>Total Local Group</b>	<b>\$ 2,957,638,076</b>	<b>\$ 2,004,246,618</b>	<b>\$ 1,203,525,357</b>

Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year						
2026	2027	2028	2029	2030	Thereafter	
1,832,184	1,267,261	1,140,823	945,715	-	-	
27,605	18,876	16,326	7,184	-	-	
15,680	10,734	9,323	4,477	-	-	
10,109	6,917	5,992	2,760	-	-	
10,939	7,461	6,395	2,234	-	-	
3,440	2,382	2,154	1,873	-	-	
5,653	3,915	3,540	3,079	-	-	
13,204	9,144	8,267	7,190	-	-	
10,147	7,027	6,353	5,525	-	-	
6,728	4,660	4,213	3,664	-	-	
<b>\$ 211,837,799</b>	<b>\$ 38,725,920</b>	<b>\$ 1,337,149</b>	<b>\$ (12,922,882)</b>	<b>\$ -</b>	<b>\$ -</b>	

Kansas Police and Firemen Group			
S246 Fort Hays State University	\$ 1,188,914	\$ 864,180	\$ 592,101
S367 Kansas State University	3,470,242	2,522,395	1,728,245
S379 Emporia State University	1,487,297	1,081,064	740,702
S385 Pittsburg State University	1,275,422	927,059	635,184
S682 Staff Benefits University of Kansas	6,292,009	4,573,437	3,133,537
S683 University of Kansas Medical Center	10,085,886	7,331,071	5,022,958
S715 Wichita State University	4,727,640	3,436,353	2,354,452
Other state agencies	214,152,160	155,659,581	106,651,744
3 Anderson County	1,438,110	1,045,311	716,205
4 Atchison County	6,029,206	4,382,415	3,002,656
12 Cherokee County	3,890,980	2,828,215	1,937,780
16 Coffey County	3,434,751	2,496,598	1,710,570
18 Cowley County	4,180,151	3,038,403	2,081,792
19 Crawford County	5,167,295	3,755,923	2,573,409
20 Dickinson County	3,726,352	2,708,553	1,855,793
22 Douglas County	25,338,085	18,417,352	12,618,836
25 Ellis County	11,841,518	8,607,178	5,897,295
27 Finney County	10,066,121	7,316,705	5,013,115
28 Ford County	9,406,672	6,837,375	4,684,697
29 Franklin County	10,454,291	7,598,852	5,206,431
30 Geary County	6,581,134	4,783,592	3,277,527
33 Gray County	1,723,555	1,252,790	858,362

\$ 590	\$ (63,265)	\$ (4,253)	\$ (5,697)	\$ -	\$ -
94,414	(29,002)	(53,320)	(23,233)	-	-
81,026	32,859	5,482	(4,405)	-	-
19,820	(35,527)	(24,028)	(1,140)	-	-
431,717	105,568	76,084	113,174	-	-
306,127	(294,948)	(275,129)	(155,893)	-	-
227,552	27,517	(64,408)	(68,267)	-	-
18,395,899	9,198,623	5,541,941	2,556,359	-	-
66,459	(18,788)	(17,240)	(8,550)	-	-
343,043	16,322	(63,382)	(20,812)	-	-
214,449	44,446	50,061	22,547	-	-
623,815	466,043	403,797	202,313	-	-
166,014	(48,286)	(98,123)	(36,028)	-	-
799,267	344,310	9,187	47,895	-	-
187,283	13,407	10,405	(703)	-	-
1,388,855	193,170	(62,617)	14,701	-	-
758,747	177,318	10,920	52,637	-	-
1,828,002	1,365,623	1,183,030	590,836	-	-
291,070	(140,460)	(147,106)	(55,015)	-	-
481,178	49,809	(25,291)	(7,230)	-	-
1,096,831	794,532	338,134	(55,780)	-	-
71,747	3,266	(4,079)	(8,644)	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
37 Harvey County	4,876,140	3,544,292	2,428,408	233,199	(25,593)	(50,629)	(21,120)	-	-
39 Jefferson County	6,995,605	5,084,856	3,483,941	369,510	15,528	(36,825)	(14,352)	-	-
41 Johnson County	196,869,635	143,097,529	98,044,727	11,598,237	2,713,415	(1,682,886)	(980,377)	-	-
42 Kearny County	3,266,643	2,374,406	1,626,849	133,995	(4,026)	(17,941)	(27,349)	-	-
45 Labette County	3,401,424	2,472,374	1,693,972	217,159	19,608	(8,404)	3,816	-	-
47 Leavenworth County	21,484,603	15,616,393	10,699,730	904,774	(20,738)	(218,341)	(44,369)	-	-
49 Linn County	2,229,061	1,620,225	1,110,114	416,876	314,485	284,240	257,712	-	-
55 Meade County	2,662,337	1,935,158	1,325,893	483,124	360,832	312,238	152,540	-	-
56 Miami County	16,751,186	12,175,841	8,342,401	1,124,472	248,796	37,916	19,671	-	-
61 Neosho County	2,367,389	1,720,771	1,179,004	100,173	(3,694)	(2,778)	16,162	-	-
66 Ottawa County	1,011,214	735,016	503,603	33,515	(8,812)	(19,259)	(6,041)	-	-
71 Reno County	12,074,875	8,776,797	6,013,512	996,037	398,996	235,700	75,458	-	-
72 Republic County	3,076,160	2,235,951	1,531,985	356,837	151,624	35,303	26,300	-	-
74 Riley County	11,001,178	7,996,365	5,478,791	890,434	389,897	108,806	53,662	-	-
76 Rush County	1,293,514	940,209	644,194	235,062	175,645	152,319	77,614	-	-
77 Russell County	1,704,682	1,239,073	848,963	91,761	5,610	(23,080)	(14,200)	-	-
80 Sedgwick County	124,317,726	90,362,129	61,912,531	6,727,738	322,977	384,950	443,633	-	-
81 Seward County	6,752,901	4,908,443	3,363,070	370,757	76,112	15,836	38,148	-	-
82 Shawnee County	26,895,963	19,549,718	13,394,688	1,122,392	(71,044)	(134,305)	12,616	-	-
88 Sumner County	4,121,884	2,996,051	2,052,775	240,909	62,958	36,859	44,246	-	-
91 Wallace County	726,729	528,233	361,924	122,484	89,103	40,864	5,838	-	-
97 City of Abilene	5,052,323	3,672,354	2,516,151	365,991	111,579	24,405	12,201	-	-
104 City of Arkansas City	8,426,331	6,124,800	4,196,469	250,487	(102,013)	(191,398)	(98,717)	-	-
107 City of Atchison	6,767,245	4,918,869	3,370,213	292,839	(18,539)	(42,693)	19,219	-	-
111 City of Bucklin	116,266	84,510	57,903	20,648	15,307	12,805	1,929	-	-
120 City of Chanute	6,606,409	4,801,963	3,290,114	235,954	(21,694)	(65,482)	(11,168)	-	-
126 City of Coffeyville	9,135,794	6,640,483	4,549,795	400,305	81,388	8,528	65,490	-	-
130 City of Dodge City	14,295,482	10,390,877	7,119,415	817,690	152,028	23,696	19,573	-	-
135 City of El Dorado	7,772,280	5,649,393	3,870,739	339,520	(15,431)	(22,050)	(9,082)	-	-
139 City of Ellsworth	1,056,498	767,931	526,156	191,257	142,728	123,056	55,689	-	-
141 City of Erie	264,944	192,579	131,947	(18,555)	(17,531)	(9,793)	(2,386)	-	-
142 City of Eudora	3,586,061	2,606,580	1,785,925	256,254	70,270	(1,610)	(22,304)	-	-
144 City of Fort Scott	5,671,776	4,122,612	2,824,649	328,685	69,410	28,815	22,732	-	-
146 City of Frontenac	1,635,262	1,188,614	814,391	297,469	222,355	193,122	101,304	-	-
147 City of Garden City	22,728,237	16,520,347	11,319,083	1,353,847	260,685	(55,107)	59,501	-	-
148 City of Garnett	1,728,261	1,256,212	860,706	125,353	30,632	13,194	16,774	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
151 City of Girard	729,026	529,903	363,069	(43,921)	(73,554)	(65,886)	(39,225)	-	-
160 City of Hays	12,429,138	9,034,298	6,189,941	744,151	150,043	(65,299)	(49,250)	-	-
170 City of Hutchinson	33,876,532	24,623,645	16,871,141	1,657,163	254,265	(13,261)	103,456	-	-
177 City of Junction City	21,970,323	15,969,446	10,941,628	1,005,570	(35,171)	(139,899)	34,747	-	-
186 City of Lawrence	87,752,735	63,784,339	43,702,488	3,758,685	32,974	(525,804)	(477,747)	-	-
187 City of Leavenworth	22,362,932	16,254,819	11,137,155	1,072,830	116,551	(149,486)	(104,636)	-	-
188 City of Liberal	11,744,191	8,536,434	5,848,825	685,383	234,746	186,568	65,524	-	-
193 City of Marion	713,478	518,602	355,325	32,092	1,508	13,734	8,951	-	-
200 City of Minneola	-	-	-	(31,188)	(27,732)	(816)	-	-	-
208 City of Newton	22,337,234	16,236,140	11,124,357	1,282,331	230,747	(68,339)	52,556	-	-
209 City of Norton	916,073	665,861	456,221	167,073	124,994	108,982	61,273	-	-
211 City of Olathe	118,766,477	86,327,124	59,147,906	8,508,010	2,852,282	699,247	289,860	-	-
213 City of Osawatomie	2,271,200	1,650,854	1,131,100	371,955	267,629	81,695	(35,081)	-	-
214 City of Oswego	687,758	499,907	342,516	33,850	12	(8,200)	(15,251)	-	-
215 City of Ottawa	11,497,316	8,356,990	5,725,876	627,870	68,099	(43,746)	36,223	-	-
217 City of Paola	3,148,347	2,288,421	1,567,935	136,573	25,723	10,930	(18,819)	-	-
218 City of Parsons	7,770,317	5,647,966	3,869,762	490,893	152,320	48,356	21,122	-	-
221 City of Pittsburg	13,759,325	10,001,163	6,852,399	668,127	49,341	51,975	19,998	-	-
235 City of Topeka	134,678,126	97,892,735	67,072,202	6,404,511	295,737	(275,147)	190,242	-	-
237 City of Ulysses	1,015,252	737,950	505,614	189,871	143,236	129,460	117,377	-	-
240 City of Wakefield	162,844	118,365	81,099	11,864	2,075	514	(1,588)	-	-
242 City of Wamego	1,980,089	1,439,256	986,121	335,391	244,437	127,248	3,544	-	-
246 City of Wellington	6,577,565	4,780,998	3,275,749	284,558	3,966	(9,590)	(18,468)	-	-
248 City of Winfield	9,662,515	7,023,338	4,812,111	400,689	(51,855)	(53,295)	41,301	-	-
297 Clark County	654,832	475,974	326,118	2,335	(20,510)	(29,661)	(26,371)	-	-
301 Pottawatomie County	13,473,122	9,793,133	6,709,864	787,520	162,186	(41,413)	12,272	-	-
304 City of Augusta	4,953,747	3,600,702	2,467,058	289,435	53,639	1,453	3,407	-	-
307 City of Bonner Springs	8,465,547	6,153,305	4,215,999	883,336	496,398	444,805	229,397	-	-
314 City of Herington	1,585,405	1,152,375	789,561	96,624	37,805	23,795	16,202	-	-
316 City of Independence	3,300,594	2,399,085	1,643,757	617,271	465,661	420,876	381,599	-	-
318 City of Manhattan	19,852,620	14,430,163	9,886,973	1,027,245	165,061	(43,374)	(37,016)	-	-
319 City of McPherson	10,723,184	7,794,301	5,340,344	578,156	88,785	25,271	42,724	-	-
322 City of Salina	38,507,135	27,989,466	19,177,267	1,816,382	239,744	(76,977)	(37,299)	-	-
323 City of Sedgwick	417,058	303,145	207,703	77,998	58,840	53,182	48,217	-	-
366 City of Concordia	2,975,487	2,162,776	1,481,848	117,173	(12,521)	(12,626)	(30,299)	-	-
380 Haskell County	3,701,814	2,690,717	1,843,572	507,546	226,272	165,785	79,653	-	-

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
385 City of Baldwin City	2,329,623	1,693,320	1,160,195	145,360	30,225	(901)	8,138	-	-
392 City of Chapman	731,770	531,898	364,435	115,516	55,503	10,570	11,278	-	-
393 City of Emporia	21,732,259	15,796,405	10,823,068	1,399,402	480,323	156,699	40,197	-	-
395 City of Gardner	10,468,122	7,608,905	5,213,319	672,705	176,779	43,927	58,704	-	-
404 City of Rossville	-	-	-	(37,617)	(37,667)	(15,332)	-	-	-
406 City of Spring Hill	3,757,248	2,731,010	1,871,179	238,985	45,706	(11,550)	(23,265)	-	-
442 City of Belleville	749,192	544,561	373,112	33,312	(3,829)	(10,549)	(6,768)	-	-
459 City of Shawnee	52,036,672	37,823,604	25,915,227	3,208,910	959,871	(244,487)	(214,332)	-	-
480 City of Lenexa	52,362,159	38,060,189	26,077,325	3,050,566	645,336	271,373	117,873	-	-
483 Soldier Twp Shawnee County	1,687,305	1,226,442	840,309	98,605	24,470	(12,334)	11,849	-	-
579 City of Scott City	1,434,541	1,042,716	714,428	159,410	16,375	(37,338)	(4,956)	-	-
632 City of Altamont	318,794	231,720	158,765	59,620	44,977	40,651	36,857	-	-
641 City of Moundridge	1,886,331	1,371,107	939,428	126,334	38,045	26,431	20,203	-	-
676 City of Mission	7,055,143	5,128,132	3,513,592	395,441	71,693	(13,764)	(14,678)	-	-
769 City of Roeland Park	2,660,463	1,933,796	1,324,960	107,882	2,230	(16,598)	(11,459)	-	-
940 City of Louisburg	2,716,945	1,974,851	1,353,089	226,358	94,011	60,267	26,187	-	-
1069 City of Merriam	7,193,917	5,229,002	3,582,704	311,513	(39,395)	(8,722)	460	-	-
1120 City of Haysville	4,627,502	3,363,566	2,304,582	780,905	568,344	268,745	31,810	-	-
4087 City of Overbrook	239,090	173,786	119,071	9,935	2,085	6,657	4,346	-	-
4126 City of Derby	17,489,581	12,712,554	8,710,135	1,132,442	339,527	150,950	62,583	-	-
4182 City of Leawood	36,014,959	26,177,991	17,936,117	2,314,393	554,169	450,622	255,195	-	-
4254 City of Fairway	2,635,367	1,915,555	1,312,462	211,376	81,354	53,205	41,557	-	-
4279 City of Victoria	492,658	358,095	245,353	18,000	(1,832)	(4,352)	(409)	-	-
4362 City of Valley Center	3,719,303	2,703,429	1,852,282	571,774	271,548	(25,251)	4,925	-	-
4435 City of South Hutchinson	596,231	433,379	296,934	111,507	84,119	76,029	68,932	-	-
4476 Johnson Co Consolidated Fire Dist No 2	22,891,594	16,639,085	11,400,438	1,154,066	186,963	39,006	35,507	-	-
4583 City of Overland Park	75,485,972	54,868,066	37,593,413	6,958,565	2,940,769	1,078,109	592,418	-	-
4611 City of Maize	4,068,145	2,956,990	2,026,012	685,149	498,282	232,781	15,894	-	-
4612 City of Westwood	1,977,881	1,437,651	985,021	145,175	28,771	(12,221)	(1,522)	-	-
4808 Johnson Co Park & Recreation Dist	6,408,899	4,658,401	3,191,751	394,813	104,792	27,245	(33,573)	-	-
4809 City of Edwardsville	7,409,138	5,385,439	3,689,888	264,278	(32,139)	(115,688)	(6,583)	-	-
4810 City of Goddard	3,000,025	2,180,612	1,494,068	218,460	96,361	17,429	(6,178)	-	-
4873 City of Kechi	1,152,375	837,620	573,904	208,755	155,822	134,484	62,225	-	-
5242 City of Lansing	4,792,465	3,483,472	2,386,736	359,670	150,335	97,287	128,038	-	-
5543 City of Lake Quivira	594,268	431,952	295,956	54,136	25,352	5,302	(5,861)	-	-
5553 Riley County Law Enforcement Agency	29,304,509	21,300,404	14,594,188	1,750,582	523,573	209,525	107,055	-	-

See accompanying notes to schedules

(continued)

**KANSAS PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Net Pension Liability Sensitivities, Deferred Outflows/Inflows of Resources by Employer (Unaudited)  
As of and for the Year Ended June 30, 2025

Employer	NPL Sensitivities			Schedule of Recognition of Net Deferred Outflows/(Inflows) of Resources for Year					
	Current			2026	2027	2028	2029	2030	Thereafter
	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)						
5621 Shawnee Heights Fire District	3,397,787	2,469,731	1,692,161	287,613	116,239	26,668	(10,560)	-	-
5668 City of Auburn	189,813	137,968	94,530	31,867	23,148	10,573	(97)	-	-
5686 City of Park City	4,032,454	2,931,047	2,008,237	354,612	111,834	98,758	87,647	-	-
5687 City of Bel Aire	2,711,034	1,970,554	1,350,145	493,194	368,665	320,221	168,272	-	-
9085 Johnson Co Fire Dist 1	19,215,009	13,966,706	9,569,431	1,870,712	696,995	(78,548)	8,129	-	-
9110 City of Inman	822,472	597,825	409,606	149,429	111,650	96,787	48,985	-	-
9140 City of Pleasanton	335,034	243,524	166,853	62,657	47,267	42,721	38,736	-	-
9238 Unified Government of Wyandotte County	252,853,255	183,790,030	125,925,611	12,617,944	1,184,822	(4,035,054)	(1,153,125)	-	-
9247 City of Burden	-	-	-	-	-	-	-	-	-
9267 City of Linn Valley	458,148	333,012	228,166	25,262	5,494	(1,813)	(16,030)	-	-
9285 Johnson Co Fire Dist No 2	-	-	-	(1,249,874)	(685,907)	(17,588)	-	-	-
9290 City of Basehor	3,279,871	2,384,021	1,633,436	186,689	45,966	(4,638)	31,045	-	-
9316 City of Andover	10,567,233	7,680,946	5,262,678	659,078	175,066	85,822	103,922	-	-
9340 McPherson County Rural Fire Dist # 9	-	-	-	(3,764)	(410)	-	-	-	-
9364 Leavenworth Co Fire District # 1	842,638	612,483	419,649	(116,987)	(170,522)	(191,498)	(143,024)	-	-
9367 City of St George	330,349	240,119	164,520	55,148	39,973	13,507	6,579	-	-
9417 Northwest Consolidated Fire District	8,018,664	5,828,482	3,993,443	670,883	255,026	153,369	99,239	-	-
9538 Fairmount Township Fire Dept	1,558,882	1,133,096	776,352	198,836	51,765	11,954	9,592	-	-
<b>Total Kansas Police and Firemen's Group</b>	<b>\$ 2,230,734,236</b>	<b>\$ 1,621,441,301</b>	<b>\$ 1,110,946,990</b>	<b>\$ 139,446,028</b>	<b>\$ 36,979,042</b>	<b>\$ 6,710,641</b>	<b>\$ 5,159,980</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Judges Group</b>									
<b>Employer-State of Kansas</b>									
<b>Total Judges Group</b>	<b>\$ 47,609,998</b>	<b>\$ 25,871,470</b>	<b>\$ 7,023,041</b>	<b>\$ 2,702,523</b>	<b>\$ (2,638,476)</b>	<b>\$ (3,341,610)</b>	<b>\$ (1,848,858)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Pension Plan</b>	<b>\$ 14,329,380,734</b>	<b>\$ 9,679,878,639</b>	<b>\$ 5,771,599,084</b>	<b>\$ 861,997,072</b>	<b>\$ 3,654,515</b>	<b>\$ (128,074,330)</b>	<b>\$ (86,214,953)</b>	<b>\$ -</b>	<b>\$ -</b>