



**OFFICE OF AUDITOR OF STATE  
STATE OF IOWA**

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Auditor of State

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**NEWS RELEASE**

FOR RELEASE

February 27, 2018

Contact: Andy Nielsen  
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Auditor of State Mary Mosiman today released a report on the Iowa Public Employees' Retirement System (IPERS).

The report includes the audited Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer required to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedules present each IPERS participating employer's contributions and proportionate share of the net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2017.

A copy of the report is available for review in the IPERS office, in the Office of Auditor of State and on the Auditor of State's web site at <https://auditor.iowa.gov/reports/1860-5530-B001>.

# # #



**IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**INDEPENDENT AUDITOR'S REPORT**  
**SCHEDULES OF EMPLOYER ALLOCATIONS AND**  
**COLLECTIVE PENSION AMOUNTS ALLOCATED BY EMPLOYER**  
**SCHEDULE OF FINDINGS**

**JUNE 30, 2017**

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## Iowa Public Employees' Retirement System

### Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
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### Investment Board

Marlene Sprouse	Chairperson	April 30, 2023
Wayne Walter	Vice Chairperson	April 30, 2019
Representative Mary Mascher	Member	January 13, 2019
Representative Dawn Pettengill	Member	January 13, 2019
Senator Mark Lofgren	Member	January 13, 2019
Senator Matt McCoy	Member	January 13, 2019
David Creighton	Member	April 30, 2021
Phyllis Peterson	Member	April 30, 2022
Lisa Stange	Member	April 30, 2023
Dennis Young	Member	April 30, 2019
Michael Fitzgerald	Ex Officio Member	

### IPERS

Donna M. Mueller	Chief Executive Officer
Darla Iverson	Chief Financial Officer

**Iowa Public Employees' Retirement System**



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Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Auditor's Report

To the Members of the Iowa Public Employees' Retirement System Investment Board:

Report on the Schedules

We have audited the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage, the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Allocable Plan Pension Expense (specified column totals) included in the accompanying Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer (Schedules) of the Iowa Public Employees' Retirement System (IPERS) for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2017, and the related Notes to Schedules.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with U.S. generally accepted accounting principles. This includes 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 Responsibility

Our responsibility is to express an opinion on the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to IPERS' preparation and fair presentation of the Schedules 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 IPERS' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage, the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Allocable Plan Pension Expense for all IPERS participating entities for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2017, in accordance with U.S. generally accepted accounting principles.

Other Matter


We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of IPERS as of and for the year ended June 30, 2017, and our report thereon, dated December 8, 2017, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 21, 2018 on our consideration of IPERS' internal control over the preparation of these Schedules and on our tests of compliance with certain provisions of laws, regulations and other matters. The purpose of that report is to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control over financial reporting and compliance.

Restriction on Use

Our report, a matter of public record, is intended solely for the information and use of IPERS management, the Iowa Public Employees' Retirement System Investment Board, IPERS Plan employers, their auditors and citizens of the State of Iowa and is not intended to be and should not be used by anyone other than these specified parties.

  
MARY MOSIMAN, CPA  
Auditor of State

February 21, 2018



**Iowa Public Employees' Retirement System  
Regular Membership Group**

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	\$ 22,261	0.003370%	\$ 222,456	366,518
00110	ADAMS COUNTY SOIL & WATER CONSERVATION	245	0.000037%	2,452	4,040
00111	PAGE COUNTY SOIL & WATER CONSERVATION	4,749	0.000719%	47,454	78,186
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	3,221	0.000488%	32,184	53,027
00114	LYON CO SOIL & WATER CONSERVATION DIST	315	0.000048%	3,152	5,194
00115	MID IOWA COMMUNITY ACTION INC (MICA)	318,875	0.048269%	3,186,572	5,250,192
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	4,198	0.000635%	41,952	69,119
00119	MARION CO. SOIL & WATER CONSERVATION DIST	3,711	0.000562%	37,082	61,096
00120	SIOUXLAND REGIONAL HOUSING AUTHORITY	3,662	0.000554%	36,598	60,299
00121	HARRISON COUNTY LANDFILL COMMISSION	21,496	0.003254%	214,813	353,926
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	2,292	0.000347%	22,902	37,734
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	811,326	0.122813%	8,107,724	13,358,277
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	5,409	0.000819%	54,056	89,062
00131	PARKERSBURG ECONOMIC DEVELOPMENT	2,208	0.000334%	22,060	36,346
00132	FREMONT COUNTY SOIL & WATER CONS DIST	2,113	0.000320%	21,120	34,797
00133	COMMUNITY HOUSING INITIATIVES INC.	161,014	0.024373%	1,609,042	2,651,057
00137	CITY OF WESTWOOD	305	0.000046%	3,052	5,028
00138	GREEN BAY LEVEE & DRAINAGE DISTRICT	859	0.000130%	8,584	14,142
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	11,332	0.001715%	113,246	186,584
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	8,686	0.001315%	86,797	143,007
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	30,645	0.004639%	306,246	504,570
00145	NEW OPPORTUNITIES, INC.	251,196	0.038024%	2,510,242	4,135,872
00147	WHAT CHEER PUBLIC LIBRARY	885	0.000134%	8,847	14,577
00148	AMANA COLONIES LAND USE DISTRICT	1,572	0.000238%	15,706	25,877
00149	STATE - FT DODGE CORRECTIONAL FACILITY	149,011	0.022556%	1,489,097	2,453,434
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	1,984	0.000300%	19,824	32,663
00153	FERTILE PUBLIC LIBRARY	1,804	0.000273%	18,027	29,702
00155	HAMILTON COUNTY SEED	3,838	0.000581%	38,351	63,187
00173	CITY OF SAINT DONATUS	1,273	0.000193%	12,725	20,966
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	3,775	0.000571%	37,727	62,159
00177	WGML REFUSE COMMISSION	107	0.000016%	1,071	1,764
00182	IOWA COUNTY ENGINEERS ASSOCIATION	47,954	0.007259%	479,212	789,549
00189	GREENBELT HOME CARE	81,585	0.012350%	815,296	1,343,281
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	128,641	0.019473%	1,285,533	2,118,042

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
101,416	2,042	38,653	40,391	81,086	1,927	42,714	44,641	30,599	
1,118	23	426	445	894	21	471	492	337	
21,634	436	8,245	8,616	17,297	411	9,112	9,523	6,527	
14,673	295	5,592	5,844	11,731	279	6,180	6,459	4,427	
1,437	29	548	572	1,149	27	605	632	434	
1,452,734	29,256	553,679	578,578	1,161,513	27,609	611,861	639,470	438,320	
19,125	385	7,289	7,617	15,291	363	8,055	8,418	5,771	
16,905	340	6,443	6,733	13,516	321	7,120	7,441	5,101	
16,685	336	6,359	6,645	13,340	317	7,027	7,344	5,034	
97,932	1,972	37,325	39,003	78,300	1,861	41,247	43,108	29,548	
10,441	210	3,979	4,158	8,347	198	4,398	4,596	3,150	
3,696,251	74,437	1,408,749	1,472,099	2,955,285	70,247	1,556,782	1,627,029	1,115,234	
24,644	496	9,392	9,815	19,703	468	10,379	10,847	7,435	
10,057	203	3,833	4,005	8,041	191	4,236	4,427	3,034	
9,628	194	3,670	3,835	7,699	183	4,055	4,238	2,905	
733,551	14,773	279,577	292,150	586,500	13,941	308,956	322,897	221,327	
1,391	28	530	554	1,112	26	586	612	420	
3,913	79	1,491	1,558	3,128	74	1,648	1,722	1,181	
51,628	1,040	19,677	20,562	41,279	981	21,745	22,726	15,577	
39,570	797	15,081	15,760	31,638	752	16,666	17,418	11,939	
139,615	2,812	53,211	55,604	111,627	2,653	58,803	61,456	42,125	
1,144,401	23,046	436,164	455,778	914,988	21,749	481,997	503,746	345,289	
4,033	81	1,537	1,606	3,224	77	1,699	1,776	1,217	
7,160	144	2,729	2,852	5,725	136	3,016	3,152	2,160	
678,868	13,671	258,736	270,372	542,779	12,902	285,925	298,827	204,828	
9,038	182	3,445	3,599	7,226	172	3,807	3,979	2,727	
8,219	166	3,132	3,273	6,571	156	3,461	3,617	2,480	
17,484	352	6,664	6,963	13,979	332	7,364	7,696	5,275	
5,801	117	2,211	2,310	4,638	110	2,443	2,553	1,750	
17,199	346	6,555	6,850	13,751	327	7,244	7,571	5,189	
488	10	186	194	390	9	206	215	147	
218,469	4,400	83,265	87,009	174,674	4,152	92,014	96,166	65,917	
371,688	7,485	141,661	148,031	297,177	7,064	156,547	163,611	112,146	
586,065	11,802	223,366	233,411	468,579	11,138	246,838	257,976	176,828	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	329,645	0.049899%	3,294,203	5,427,524
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	146,763	0.022216%	1,466,632	2,416,421
00198	OPERATION THRESHOLD INC.	226,736	0.034322%	2,265,812	3,733,150
00199	WEST CENTRAL COMMUNITY ACTION	440,842	0.066732%	4,405,413	7,258,353
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	330,694	0.050058%	3,304,687	5,444,799
00201	MID-SIOUX OPPORTUNITY INC.	230,304	0.034862%	2,301,465	3,791,890
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	232,136	0.035139%	2,319,773	3,822,056
00203	MATURA ACTION CORPORATION	187,371	0.028363%	1,872,433	3,085,018
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	345,373	0.052280%	3,451,378	5,686,486
00205	COMMUNITY ACTION OF EASTERN IOWA	224,432	0.033973%	2,242,789	3,695,216
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	132,040	0.019987%	1,319,501	2,174,008
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	561,019	0.084923%	5,606,365	9,237,040
00210	CITY OF BALLTOWN	126	0.000019%	1,260	2,075
00213	CITY OF KINROSS	54	0.000008%	535	882
00215	REGIONAL TRANSIT AUTHORITY INC	129,908	0.019665%	1,298,191	2,138,899
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	184,224	0.027887%	1,840,985	3,033,205
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	7,568	0.001146%	75,627	124,602
00218	FREEPORT WATER AND SANITARY DISTRICT	1,182	0.000179%	11,813	19,463
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	4,799	0.000726%	47,960	79,019
00221	MAR-MAC UNIFIED POLICE DISTRICT	907	0.000137%	9,067	14,939
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	4,614	0.000698%	46,107	75,967
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	5,218	0.000790%	52,148	85,919
00234	THE COMMUNITY AGENCY	43,540	0.006591%	435,099	716,868
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	1,064	0.000161%	10,631	17,516
00241	INDEPENDENCE LIGHT & POWER TELECOMM	42,095	0.006372%	420,658	693,076
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	404,624	0.061249%	4,043,475	6,662,025
00245	CHARLES CITY AREA DEVELOPMENT CORP	11,056	0.001674%	110,484	182,034
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	20,724	0.003137%	207,098	341,215
00256	LOUISA SOIL & WATER CONSERVATION DIST	958	0.000145%	9,578	15,780
00269	MILLS COUNTY SOIL AND WATER	713	0.000108%	7,121	11,733
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	5,054	0.000765%	50,508	83,217
00278	AGWSR COMMUNITY SCHOOL DISTRICT	405,840	0.061433%	4,055,633	6,682,057
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	515,317	0.078005%	5,149,650	8,484,557
00283	HENRY COUNTY SOIL & WATER CONS DIST	2,593	0.000393%	25,915	42,697

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,501,803	30,244	572,381	598,120	1,200,745	28,542	632,527	661,069	453,124	
668,627	13,465	254,833	266,293	534,591	12,707	281,611	294,318	201,738	
1,032,967	20,802	393,694	411,398	825,894	19,632	435,063	454,695	311,667	
2,008,395	40,446	765,458	799,880	1,605,784	38,170	845,893	884,063	605,974	
1,506,582	30,340	574,202	600,024	1,204,566	28,633	634,540	663,173	454,567	
1,049,221	21,130	399,888	417,871	838,889	19,940	441,909	461,849	316,571	
1,057,567	21,298	403,070	421,195	845,563	20,099	445,425	465,524	319,090	
853,628	17,191	325,342	339,973	682,506	16,223	359,530	375,753	257,557	
1,573,458	31,687	599,690	626,658	1,258,035	29,904	662,706	692,610	474,744	
1,022,471	20,591	389,693	407,218	817,502	19,432	430,643	450,075	308,500	
601,551	12,114	229,268	239,578	480,960	11,432	253,360	264,792	181,500	
2,555,900	51,472	974,128	1,017,934	2,043,534	48,575	1,076,490	1,125,065	771,167	
574	12	219	229	460	11	242	253	173	
244	5	93	97	195	5	103	108	74	
591,836	11,919	225,566	235,709	473,194	11,248	249,269	260,517	178,569	
839,291	16,902	319,878	334,263	671,043	15,951	353,491	369,442	253,231	
34,478	694	13,140	13,731	27,565	655	14,521	15,176	10,403	
5,385	108	2,053	2,145	4,306	102	2,268	2,370	1,625	
21,865	440	8,333	8,708	17,481	416	9,209	9,625	6,597	
4,134	83	1,575	1,646	3,304	79	1,741	1,820	1,247	
21,020	423	8,011	8,372	16,806	399	8,853	9,252	6,342	
23,774	479	9,061	9,468	19,008	452	10,013	10,465	7,173	
198,358	3,995	75,600	79,000	158,595	3,770	83,544	87,314	59,849	
4,847	98	1,847	1,930	3,875	92	2,041	2,133	1,462	
191,775	3,862	73,091	76,378	153,331	3,645	80,771	84,416	57,862	
1,843,390	37,123	702,569	734,164	1,473,856	35,034	776,396	811,430	556,188	
50,369	1,014	19,197	20,060	40,271	957	21,214	22,171	15,197	
94,415	1,901	35,984	37,602	75,487	1,794	39,765	41,559	28,487	
4,366	88	1,664	1,739	3,491	83	1,839	1,922	1,317	
3,247	65	1,237	1,293	2,595	62	1,367	1,429	980	
23,026	464	8,776	9,171	18,411	438	9,698	10,136	6,948	
1,848,933	37,235	704,682	736,371	1,478,288	35,139	778,731	813,870	557,861	
2,347,687	47,279	894,772	935,009	1,877,060	44,618	988,795	1,033,413	708,345	
11,814	238	4,503	4,705	9,446	225	4,976	5,201	3,565	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
00284	AUDUBON COUNTY SOIL & WATER CONS DIST	2,387	0.000361%	23,853	39,301
00286	W POTTAWATTAMIE SOIL & WATER CONS DIST	987	0.000149%	9,867	16,256
00287	MADISON COUNTY SOIL & WATER	6,364	0.000963%	63,596	104,781
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	28,852	0.004367%	288,322	475,039
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	498	0.000075%	4,980	8,205
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	17,643	0.002671%	176,311	290,489
00294	COMMUNITY & FAMILY RESOURCES	243,679	0.036886%	2,435,127	4,012,113
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	4,717	0.000714%	47,140	77,667
00297	BOONE COUNTY SOIL & WATER DISTRICT	95	0.000014%	948	1,562
00298	HANCOCK SOIL & WATER CONSERVATION DIST	47	0.000007%	466	767
00300	CITY OF MAHARISHI VEDIC CITY	6,878	0.001041%	68,737	113,251
00301	CITY OF SAGEVILLE	1,344	0.000203%	13,432	22,130
00303	CITY OF UDELL	107	0.000016%	1,071	1,764
00304	CITY OF TURIN	105	0.000016%	1,054	1,737
00306	CITY OF GIBSON	161	0.000024%	1,607	2,648
00307	CITY OF OAKLAND ACRES	375	0.000057%	3,749	6,176
00308	CITY OF GILLETT GROVE	134	0.000020%	1,339	2,206
00309	IOWA NORTHLAND REGIONAL HOUSING	7,462	0.001130%	74,574	122,867
00314	LYTTON LIBRARY	1,306	0.000198%	13,047	21,496
00316	CROSSROADS MENTAL HEALTH CENTER	119,023	0.018017%	1,189,416	1,959,680
00317	KIDS WORLD INC	22,254	0.003369%	222,385	366,401
00319	STATE - DEPARTMENT OF REVENUE	1,628,187	0.246463%	16,270,758	26,807,681
00320	ZION RECOVERY SERVICES INC	95,764	0.014496%	956,985	1,576,727
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	277,034	0.041935%	2,768,452	4,561,297
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	78,633	0.011903%	785,792	1,294,671
00324	MONONA COUNTY SANITARY LANDFILL	14,727	0.002229%	147,173	242,483
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	530,224	0.080262%	5,298,622	8,730,004
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	43,234	0.006544%	432,043	711,834
00327	HAMILTON SOIL AND WATER CONS DIST	3,648	0.000552%	36,454	60,062
00329	MARION CO FAIR ASSOC	23,697	0.003587%	236,811	390,170
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	302,376	0.045772%	3,021,698	4,978,547
00331	BATTLE CREEK COMMUNITY AMBULANCE	697	0.000105%	6,961	11,469
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	2,511	0.000380%	25,094	41,345
00334	ROCK RAPIDS MUNICIPAL UTILITY	56,896	0.008612%	568,567	936,771

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
10,875	219	4,145	4,331	8,695	207	4,580	4,787	3,281	
4,498	91	1,714	1,791	3,596	85	1,895	1,980	1,357	
28,993	584	11,050	11,547	23,181	551	12,211	12,762	8,748	
131,444	2,647	50,097	52,350	105,094	2,498	55,361	57,859	39,659	
2,270	46	865	904	1,815	43	956	999	685	
80,379	1,619	30,635	32,012	64,266	1,528	33,854	35,382	24,252	
1,110,156	22,357	423,113	442,140	887,610	21,099	467,574	488,673	334,957	
21,491	433	8,191	8,559	17,183	408	9,051	9,459	6,484	
432	9	165	172	346	8	182	190	130	
212	4	81	85	170	4	89	93	64	
31,337	631	11,943	12,480	25,054	596	13,198	13,794	9,455	
6,123	123	2,334	2,439	4,896	116	2,579	2,695	1,848	
488	10	186	194	390	9	206	215	147	
481	10	183	191	384	9	202	211	145	
733	15	279	292	586	14	309	323	221	
1,709	34	651	681	1,366	32	720	752	516	
610	12	233	243	488	12	257	269	184	
33,998	685	12,957	13,540	27,182	646	14,319	14,965	10,258	
5,948	120	2,267	2,369	4,756	113	2,505	2,618	1,795	
542,246	10,920	206,666	215,959	433,545	10,305	228,382	238,687	163,607	
101,384	2,042	38,640	40,378	81,060	1,927	42,701	44,628	30,589	
7,417,718	149,381	2,827,107	2,954,241	5,930,729	140,974	3,124,183	3,265,157	2,238,076	
436,282	8,786	166,280	173,757	348,823	8,292	183,753	192,045	131,635	
1,262,116	25,417	481,029	502,661	1,009,107	23,987	531,576	555,563	380,806	
358,237	7,214	136,534	142,674	286,422	6,808	150,882	157,690	108,087	
67,095	1,351	25,572	26,722	53,645	1,275	28,259	29,534	20,244	
2,415,603	48,646	920,656	962,058	1,931,360	45,909	1,017,400	1,063,309	728,837	
196,965	3,967	75,069	78,445	157,481	3,743	82,958	86,701	59,428	
16,619	335	6,334	6,619	13,288	316	7,000	7,316	5,014	
107,961	2,174	41,147	42,997	86,318	2,052	45,471	47,523	32,574	
1,377,570	27,742	525,032	548,642	1,101,416	26,181	580,203	606,384	415,641	
3,174	64	1,210	1,264	2,538	60	1,337	1,397	958	
11,440	230	4,360	4,556	9,146	217	4,818	5,035	3,452	
259,206	5,220	98,791	103,233	207,244	4,926	109,172	114,098	78,208	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
00335	CRAWFORD COUNTY SWCD	552	0.000084%	5,520	9,095
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	15,389	0.002329%	153,784	253,374
00338	CLAYTON RIDGE COMM SCH DIST	344,411	0.052135%	3,441,763	5,670,645
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	225,644	0.034156%	2,254,900	3,715,171
00340	UNITED COMMUNITY HEALTH CENTER, INC	114,982	0.017405%	1,149,031	1,893,142
00341	MITCHELL CO ECON DEV COMMISSION	8,631	0.001306%	86,249	142,104
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	7,564	0.001145%	75,585	124,535
00343	UNION CO SOIL & WATER CONS DISTRICT	1,315	0.000199%	13,139	21,648
00344	SOUTHERN IOWA RC&D AREA	14,671	0.002221%	146,606	241,548
00345	MASON CITY HOUSING AUTHORITY	20,768	0.003144%	207,535	341,934
00347	SOUTHWEST IOWA MENTAL HEALTH CTR	24,166	0.003658%	241,499	397,894
00350	LINKING FAMILIES AND COMMUNITIES	8,523	0.001290%	85,177	140,337
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	11,187	0.001693%	111,796	184,196
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,505,265	0.227856%	15,042,381	24,783,809
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	193,814	0.029338%	1,936,822	3,191,105
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	10,944	0.001657%	109,363	180,187
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	61,585	0.009322%	615,431	1,013,983
00361	GRAETTINGER-TERRIL CSD	237,844	0.036003%	2,376,820	3,916,045
00362	IOWA COUNTY ATTORNEYS CASE MANAGEMENT	4,728	0.000716%	47,246	77,843
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	143,686	0.021750%	1,435,875	2,365,746
00365	GREEN HILLS AEA	1,500,856	0.227189%	14,998,318	24,711,212
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	2,820	0.000427%	28,182	46,432
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	451,162	0.068294%	4,508,542	7,428,269
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	564,242	0.085411%	5,638,571	9,290,103
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	413,529	0.062597%	4,132,470	6,808,653
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	369,949	0.056000%	3,696,965	6,091,115
00371	CAM COMMUNITY SCHOOL DISTRICT	288,835	0.043722%	2,886,375	4,755,589
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	248,303	0.037586%	2,481,335	4,088,244
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	472,499	0.071524%	4,721,765	7,779,574
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	470,006	0.071146%	4,696,855	7,738,534
00376	CREW PUBLIC LIBRARY	1,059	0.000160%	10,584	17,438
00377	DES MOINES AIRPORT AUTHORITY	379,133	0.057391%	3,788,747	6,242,336
00379	MENLO PUBLIC LIBRARY	1,333	0.000202%	13,324	21,952
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	68,408	0.010355%	683,611	1,126,317

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,516	51	959	1,002	2,012	48	1,060	1,108	759	
70,109	1,412	26,721	27,922	56,055	1,332	29,528	30,860	21,153	
1,569,074	31,599	598,020	624,912	1,254,531	29,820	660,860	690,680	473,422	
1,027,992	20,702	391,798	409,417	821,917	19,537	432,968	452,505	310,166	
523,835	10,549	199,649	208,627	418,825	9,955	220,628	230,583	158,052	
39,320	792	14,986	15,660	31,438	747	16,561	17,308	11,864	
34,459	694	13,133	13,724	27,551	655	14,513	15,168	10,397	
5,990	121	2,283	2,386	4,790	114	2,523	2,637	1,807	
66,836	1,346	25,473	26,619	53,438	1,270	28,150	29,420	20,166	
94,614	1,905	36,060	37,682	75,647	1,798	39,849	41,647	28,547	
110,098	2,217	41,961	43,848	88,026	2,092	46,371	48,463	33,219	
38,831	782	14,800	15,465	31,047	738	16,355	17,093	11,716	
50,967	1,026	19,425	20,299	40,750	969	21,466	22,435	15,378	
6,857,710	138,103	2,613,672	2,731,208	5,482,983	130,331	2,888,320	3,018,651	2,069,111	
882,983	17,782	336,530	351,664	705,976	16,781	371,893	388,674	266,414	
49,858	1,004	19,002	19,857	39,863	948	20,999	21,947	15,043	
280,570	5,650	106,933	111,742	224,325	5,332	118,170	123,502	84,654	
1,083,574	21,821	412,982	431,553	866,356	20,593	456,378	476,971	326,936	
21,539	434	8,209	8,578	17,221	409	9,072	9,481	6,499	
654,605	13,183	249,489	260,708	523,380	12,441	275,705	288,146	197,508	
6,837,622	137,699	2,606,016	2,723,207	5,466,922	129,949	2,879,859	3,009,808	2,063,050	
12,848	259	4,897	5,117	10,273	244	5,411	5,655	3,876	
2,055,411	41,393	783,377	818,605	1,643,375	39,063	865,695	904,758	620,159	
2,570,583	51,767	979,724	1,023,781	2,055,272	48,854	1,082,674	1,131,528	775,597	
1,883,962	37,940	718,033	750,322	1,506,295	35,805	793,484	829,289	568,430	
1,685,419	33,942	642,362	671,249	1,347,553	32,031	709,862	741,893	508,525	
1,315,877	26,500	501,519	524,072	1,052,091	25,008	554,219	579,227	397,027	
1,131,222	22,781	431,142	450,530	904,453	21,499	476,446	497,945	341,313	
2,152,617	43,350	820,425	857,319	1,721,094	40,910	906,636	947,546	649,489	
2,141,262	43,122	816,097	852,796	1,712,015	40,695	901,853	942,548	646,062	
4,825	97	1,839	1,922	3,858	92	2,032	2,124	1,456	
1,727,262	34,784	658,310	687,913	1,381,007	32,827	727,486	760,313	521,150	
6,074	122	2,315	2,419	4,856	115	2,558	2,673	1,833	
311,653	6,276	118,780	124,122	249,178	5,923	131,262	137,185	94,032	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	587,963	0.089002%	5,875,614	9,680,655
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	447,416	0.067727%	4,471,109	7,366,594
00383	SOUTHERN IOWA TROLLEY	71,839	0.010875%	717,901	1,182,813
00385	SUPERIOR TOWNSHIP - DICKINSON CO	107	0.000016%	1,071	1,764
00386	IOWA PUBLIC POWER AGENCY	1,286	0.000195%	12,850	21,172
00388	OSCEOLA WATER WORKS	40,584	0.006143%	405,560	668,200
00389	STATE - HOMELAND SEC & EMERG MNGMNT	473,843	0.071727%	4,735,197	7,801,705
00390	STATE - IOWA PUBLIC INFORMATION BOARD	16,931	0.002563%	169,194	278,763
00391	NORTHEAST IOWA AREA AGENCY ON AGING	297,524	0.045037%	2,973,208	4,898,654
00392	MILESTONES AREA AGENCY ON AGING	298,322	0.045158%	2,981,183	4,911,794
00393	THE HERITAGE AREA AGENCY ON AGING	63,589	0.009626%	635,455	1,046,974
00394	AGING RESOURCES OF CENTRAL IOWA	87,528	0.013249%	874,682	1,441,125
00395	CONNECTIONS AREA AGENCY ON AGING	220,722	0.033411%	2,205,711	3,634,127
00396	EASTON VALLEY COMM SCHOOL DIST	289,584	0.043835%	2,893,866	4,767,930
00397	CITY OF URBANDALE WATER UTILITY	112,589	0.017043%	1,125,122	1,853,750
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	84,244	0.012752%	841,862	1,387,051
00399	10-15 REGIONAL TRANSIT AGENCY	105,135	0.015915%	1,050,630	1,731,016
00400	TWO RIVERS LEVEE & DRAINAGE DIST	21,607	0.003271%	215,923	355,754
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	834,376	0.126302%	8,338,065	13,737,787
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	600,453	0.090892%	6,000,429	9,886,301
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	526,495	0.079697%	5,261,356	8,668,605
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	555,696	0.084117%	5,553,170	9,149,396
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,091,134	0.165168%	10,903,898	17,965,249
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	238,526	0.036106%	2,383,628	3,927,262
00408	NORTH UNION COMMUNITY SCHOOL DIST	245,347	0.037139%	2,451,795	4,039,575
00409	DES MOINES CO EMERGENCY COMM CTR	50,777	0.007686%	507,421	836,027
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	16,751	0.002536%	167,395	275,799
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,533	0.000232%	15,322	25,245
00413	CLAYTON COUNTY DEVELOPMENT GROUP	4,212	0.000638%	42,091	69,350
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	645,533	0.097716%	6,450,925	10,628,536
00415	DUBUQUE COUNTY LIBRARY DISTRICT	35,950	0.005442%	359,254	591,906
00416	AHSTW COMM SCHOOL DIST	370,772	0.056125%	3,705,187	6,104,661
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	66,833	0.010117%	667,870	1,100,382
01201	ADAIR COUNTY	188,880	0.028591%	1,887,506	3,109,853

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,678,649	53,944	1,020,911	1,066,821	2,141,676	50,908	1,128,189	1,179,097	808,203	
2,038,345	41,049	776,873	811,808	1,629,730	38,739	858,507	897,246	615,010	
327,286	6,591	124,738	130,348	261,677	6,220	137,846	144,066	98,749	
488	10	186	194	390	9	206	215	147	
5,858	118	2,233	2,333	4,684	111	2,467	2,578	1,768	
184,892	3,723	70,468	73,637	147,828	3,514	77,872	81,386	55,786	
2,158,741	43,474	822,759	859,758	1,725,991	41,027	909,215	950,242	651,336	
77,134	1,553	29,398	30,720	61,671	1,466	32,487	33,953	23,273	
1,355,463	27,297	516,606	539,838	1,083,741	25,761	570,892	596,653	408,971	
1,359,099	27,370	517,992	541,286	1,086,648	25,830	572,423	598,253	410,068	
289,699	5,834	110,413	115,378	231,625	5,506	122,015	127,521	87,408	
398,761	8,030	151,979	158,814	318,823	7,578	167,950	175,528	120,314	
1,005,567	20,251	383,251	400,485	803,987	19,111	423,523	442,634	303,400	
1,319,292	26,568	502,820	525,432	1,054,820	25,073	555,657	580,730	398,057	
512,935	10,330	195,494	204,286	410,110	9,748	216,037	225,785	154,763	
383,799	7,729	146,277	152,855	306,861	7,294	161,648	168,942	115,800	
478,974	9,646	182,551	190,760	382,957	9,103	201,734	210,837	144,516	
98,438	1,982	37,517	39,205	78,704	1,871	41,460	43,331	29,701	
3,801,262	76,551	1,448,771	1,513,922	3,039,244	72,243	1,601,010	1,673,253	1,146,918	
2,735,551	55,090	1,042,598	1,089,483	2,187,171	51,989	1,152,155	1,204,144	825,372	
2,398,613	48,304	914,181	955,291	1,917,776	45,586	1,010,244	1,055,830	723,710	
2,531,649	50,983	964,885	1,008,275	2,024,143	48,114	1,066,276	1,114,390	763,850	
4,971,006	100,108	1,894,595	1,979,794	3,974,497	94,474	2,093,681	2,188,155	1,499,854	
1,086,678	21,884	414,165	432,789	868,838	20,652	457,685	478,337	327,873	
1,117,755	22,510	426,009	445,166	893,685	21,243	470,774	492,017	337,249	
231,330	4,659	88,166	92,131	184,956	4,396	97,431	101,827	69,797	
76,314	1,537	29,085	30,393	61,015	1,450	32,142	33,592	23,025	
6,985	141	2,662	2,782	5,585	133	2,942	3,075	2,108	
19,189	386	7,314	7,642	15,342	365	8,082	8,447	5,790	
2,940,929	59,226	1,120,873	1,171,278	2,351,377	55,892	1,238,656	1,294,548	887,338	
163,781	3,298	62,422	65,229	130,949	3,113	68,981	72,094	49,416	
1,689,167	34,017	643,791	672,741	1,350,549	32,103	711,441	743,544	509,656	
304,477	6,132	116,045	121,264	243,441	5,787	128,239	134,026	91,867	
860,500	17,329	327,962	342,710	688,001	16,354	362,424	378,778	259,630	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
01203	ADAIR COUNTY AGRI EXT DIST	8,835	0.001337%	88,292	145,470
01204	ADAIR COUNTY HEALTH SYSTEM	370,754	0.056122%	3,705,005	6,104,362
01207	ADAIR CO SANITARY LANDFILL	8,571	0.001297%	85,652	141,120
01301	CITY OF FONTANELLE	15,603	0.002362%	155,921	256,895
01302	CITY OF GREENFIELD	78,805	0.011929%	787,514	1,297,506
01303	CITY OF CASEY	11,178	0.001692%	111,700	184,037
01305	ADAIR PUBLIC LIBRARY	541	0.000082%	5,406	8,907
01306	CITY OF ADAIR	11,172	0.001691%	111,647	183,950
01308	CITY OF ORIENT	7,596	0.001150%	75,904	125,060
01309	CITY OF BRIDGEWATER	537	0.000081%	5,371	8,849
01310	CASEY PUBLIC LIBRARY	825	0.000125%	8,244	13,584
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,651	0.000401%	26,492	43,648
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	831	0.000126%	8,300	13,674
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	181,817	0.027522%	1,816,931	2,993,573
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	104,072	0.015754%	1,040,014	1,713,526
02201	ADAMS COUNTY	154,773	0.023428%	1,546,669	2,548,290
02203	ADAMS CO AGR EXT DIST	4,839	0.000732%	48,357	79,673
02301	CITY OF CORNING	26,369	0.003991%	263,505	434,151
02303	CITY OF PRESCOTT	2,361	0.000357%	23,592	38,870
02304	CITY OF NODAWAY	143	0.000022%	1,428	2,352
02306	CORNING HOUSING COMM	6,644	0.001006%	66,399	109,399
02546	CORNING COMMUNITY SCHOOL DISTRICT	301,249	0.045601%	3,010,431	4,959,983
02701	CORNING MUNICIPAL UTILITIES	38,848	0.005881%	388,217	639,626
03201	ALLAMAKEE COUNTY	306,763	0.046436%	3,065,541	5,050,782
03203	ALLAMAKEE CO AGR EXT DIST	19,287	0.002919%	192,735	317,550
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	2,894	0.000438%	28,916	47,643
03301	CITY OF HARPERS FERRY	9,211	0.001394%	92,043	151,651
03302	CITY OF WAUKON	69,502	0.010521%	694,545	1,144,332
03303	CITY OF NEW ALBIN	8,371	0.001267%	83,653	137,827
03304	CITY OF LANSING	15,049	0.002278%	150,392	247,786
03306	CITY OF POSTVILLE	32,120	0.004862%	320,982	528,849
03310	CITY OF WATERVILLE	1,662	0.000252%	16,612	27,370
03312	VETERAN'S MEMORIAL HOSPITAL	754,559	0.114220%	7,540,442	12,423,623
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	442,285	0.066950%	4,419,832	7,282,111

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
40,252	811	15,341	16,031	32,183	765	16,953	17,718	12,145	
1,689,084	34,015	643,759	672,709	1,350,483	32,101	711,406	743,507	509,631	
39,048	786	14,882	15,552	31,220	742	16,446	17,188	11,782	
71,083	1,432	27,092	28,310	56,834	1,351	29,939	31,290	21,447	
359,022	7,230	136,834	142,987	287,051	6,823	151,212	158,035	108,324	
50,923	1,026	19,408	20,281	40,715	968	21,448	22,416	15,365	
2,465	50	939	982	1,971	47	1,038	1,085	744	
50,899	1,025	19,399	20,272	40,696	967	21,438	22,405	15,357	
34,604	697	13,189	13,782	27,668	658	14,575	15,233	10,441	
2,449	49	933	975	1,957	47	1,031	1,078	739	
3,759	76	1,433	1,497	3,006	71	1,583	1,654	1,134	
12,077	243	4,603	4,810	9,656	230	5,087	5,317	3,644	
3,784	76	1,442	1,507	3,025	72	1,594	1,666	1,142	
828,325	16,681	315,699	329,896	662,276	15,742	348,873	364,615	249,923	
474,135	9,548	180,707	188,833	379,088	9,011	199,695	208,706	143,056	
705,115	14,200	268,740	280,825	563,765	13,401	296,979	310,380	212,748	
22,046	444	8,402	8,780	17,626	419	9,285	9,704	6,652	
120,130	2,419	45,785	47,844	96,048	2,283	50,596	52,879	36,246	
10,755	217	4,099	4,284	8,600	204	4,530	4,734	3,245	
651	13	248	259	520	12	274	286	196	
30,271	610	11,537	12,056	24,203	575	12,749	13,324	9,133	
1,372,433	27,639	523,074	546,596	1,097,309	26,083	578,039	604,122	414,091	
176,985	3,564	67,454	70,488	141,506	3,364	74,542	77,906	53,400	
1,397,557	28,145	532,650	556,603	1,117,398	26,561	588,621	615,182	421,672	
87,867	1,769	33,489	34,994	70,252	1,670	37,008	38,678	26,511	
13,183	265	5,024	5,250	10,539	251	5,552	5,803	3,978	
41,962	845	15,993	16,712	33,550	797	17,673	18,470	12,661	
316,638	6,377	120,680	126,107	253,164	6,018	133,361	139,379	95,536	
38,137	768	14,535	15,189	30,492	725	16,062	16,787	11,507	
68,563	1,381	26,131	27,306	54,818	1,303	28,877	30,180	20,687	
146,333	2,947	55,772	58,280	116,999	2,781	61,632	64,413	44,152	
7,573	153	2,886	3,016	6,055	144	3,190	3,334	2,285	
3,437,631	69,228	1,310,181	1,369,099	2,748,508	65,332	1,447,856	1,513,188	1,037,203	
2,014,969	40,578	767,963	802,498	1,611,039	38,294	848,661	886,955	607,957	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	672,875	0.101855%	6,724,154	11,078,708
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	220,488	0.033376%	2,203,371	3,630,271
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	76,120	0.011523%	760,682	1,253,298
04201	APPANOOSE COUNTY	130,532	0.019759%	1,304,425	2,149,169
04203	APPANOOSE COUNTY AGRI	6,581	0.000996%	65,769	108,360
04207	APPANOOSE CO SECONDARY RD DEPT	107,241	0.016233%	1,071,681	1,765,700
04301	CITY OF CENTERVILLE	87,050	0.013177%	869,906	1,433,257
04302	DRAKE PUBLIC LIBRARY	7,147	0.001082%	71,420	117,671
04304	CITY OF MOULTON	12,120	0.001835%	121,117	199,552
04305	CITY OF MYSTIC	6,228	0.000943%	62,241	102,548
04307	CITY OF MORAVIA	12,233	0.001852%	122,247	201,413
04311	CITY OF CINCINNATI	5,926	0.000897%	59,220	97,570
04312	CITY OF PLANO	22	0.000003%	223	368
04313	CITY OF UNIONVILLE	161	0.000024%	1,607	2,648
04314	CITY OF NUMA	188	0.000028%	1,874	3,088
04315	CITY OF EXLINE	589	0.000089%	5,890	9,705
04316	CITY OF RATHBUN	283	0.000043%	2,825	4,654
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	14,443	0.002186%	144,327	237,793
04321	GARRETT MEMORIAL LIBRARY	702	0.000106%	7,015	11,558
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	891,948	0.135017%	8,913,397	14,685,702
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	195,278	0.029560%	1,951,449	3,215,205
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	123,110	0.018636%	1,230,264	2,026,981
04703	RATHBUN AREA SOLID WASTE COMM.	21,448	0.003247%	214,336	353,140
05201	AUDUBON COUNTY	193,979	0.029363%	1,938,466	3,193,814
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	5,855	0.000886%	58,509	96,399
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	497,614	0.075325%	4,972,749	8,193,095
05301	CITY OF EXIRA	12,218	0.001849%	122,092	201,159
05302	CITY OF AUDUBON	27,744	0.004200%	277,250	456,796
05303	CITY OF KIMBALLTON	5,599	0.000847%	55,948	92,180
05305	CITY OF BRAYTON	2,488	0.000377%	24,867	40,970
05306	CITY OF GRAY	295	0.000045%	2,945	4,852
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	355,271	0.053778%	3,550,286	5,849,447
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	278,324	0.042131%	2,781,344	4,582,539
06201	BENTON COUNTY	379,906	0.057508%	3,796,471	6,255,061

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
3,065,492	61,734	1,168,348	1,220,888	2,450,970	58,260	1,291,119	1,349,379	924,921	
1,004,500	20,229	382,844	400,060	803,133	19,091	423,074	442,165	303,078	
346,789	6,984	132,171	138,115	277,270	6,591	146,060	152,651	104,633	
594,678	11,976	226,649	236,841	475,466	11,302	250,465	261,767	179,426	
29,983	604	11,428	11,941	23,973	570	12,628	13,198	9,047	
488,571	9,839	186,209	194,582	390,630	9,285	205,776	215,061	147,412	
396,584	7,987	151,150	157,947	317,084	7,537	167,033	174,570	119,657	
32,560	656	12,409	12,968	26,033	619	13,713	14,332	9,824	
55,216	1,112	21,045	21,991	44,148	1,049	23,256	24,305	16,660	
28,375	571	10,815	11,301	22,687	539	11,951	12,490	8,561	
55,731	1,122	21,241	22,196	44,559	1,059	23,473	24,532	16,815	
26,998	544	10,290	10,752	21,586	513	11,371	11,884	8,146	
102	2	39	41	82	2	43	45	31	
733	15	279	292	586	14	309	323	221	
854	17	326	340	683	16	360	376	258	
2,685	54	1,023	1,070	2,147	51	1,131	1,182	810	
1,288	26	491	513	1,030	24	542	566	389	
65,797	1,325	25,077	26,205	52,607	1,250	27,712	28,962	19,852	
3,198	64	1,219	1,274	2,557	61	1,347	1,408	965	
4,063,551	81,834	1,548,737	1,618,383	3,248,954	77,228	1,711,480	1,788,708	1,226,056	
889,651	17,916	339,072	354,320	711,308	16,908	374,702	391,610	268,426	
560,868	11,295	213,763	223,376	448,434	10,659	236,226	246,885	169,225	
97,714	1,968	37,242	38,916	78,126	1,857	41,155	43,012	29,482	
883,732	17,797	336,816	351,962	706,575	16,795	372,209	389,004	266,640	
26,674	537	10,166	10,623	21,326	507	11,234	11,741	8,048	
2,267,039	45,655	864,034	902,890	1,812,579	43,085	954,828	997,913	684,012	
55,661	1,121	21,214	22,168	44,503	1,058	23,443	24,501	16,794	
126,396	2,545	48,173	50,340	101,058	2,402	53,235	55,637	38,136	
25,506	514	9,721	10,158	20,393	485	10,743	11,228	7,696	
11,336	228	4,321	4,515	9,064	215	4,775	4,990	3,420	
1,343	27	512	535	1,074	26	565	591	405	
1,618,549	32,595	616,876	644,617	1,294,088	30,761	681,698	712,459	488,349	
1,267,994	25,535	483,269	505,002	1,013,806	24,098	534,052	558,150	382,580	
1,730,783	34,855	659,652	689,316	1,383,823	32,894	728,969	761,863	522,212	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
06203	BENTON COUNTY AGR EXT DIST	10,579	0.001601%	105,713	174,172
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	4,033	0.000611%	40,305	66,406
06301	CITY OF VINTON	167,700	0.025385%	1,675,856	2,761,139
06302	CITY OF BELLE PLAINE	34,682	0.005250%	346,583	571,030
06303	CITY OF BLAIRSTOWN	13,179	0.001995%	131,703	216,994
06306	CITY OF NEWHALL	10,218	0.001547%	102,106	168,230
06307	CITY OF VAN HORNE	13,786	0.002087%	137,768	226,987
06308	CITY OF ATKINS	24,207	0.003664%	241,903	398,559
06309	CITY OF NORWAY	8,660	0.001311%	86,546	142,593
06311	CITY OF KEYSTONE	8,968	0.001357%	89,614	147,648
06312	CITY OF GARRISON	4,007	0.000607%	40,047	65,981
06314	CITY OF SHELLSBURG	17,866	0.002704%	178,536	294,156
06315	CITY OF URBANA	20,071	0.003038%	200,576	330,469
06317	CITY OF WALFORD	8,186	0.001239%	81,803	134,778
06318	CITY OF LUZERNE	184	0.000028%	1,839	3,030
06550	VINTON-SHELLSBURG COMM SCH DIST	1,143,794	0.173139%	11,430,138	18,832,281
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	377,132	0.057088%	3,768,750	6,209,388
06552	BENTON COMMUNITY SCHOOL DISTRICT	982,415	0.148711%	9,817,448	16,175,216
07001	UNIVERSITY OF NORTHERN IOWA	1,804,688	0.273181%	18,034,567	29,713,732
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,055,846	0.159827%	10,551,259	17,384,242
07201	BLACK HAWK COUNTY	2,096,767	0.317394%	20,953,361	34,522,733
07204	BLACK HAWK COUNTY AGRI	24,924	0.003773%	249,072	410,371
07213	BLACK HAWK SOIL & WATER CONS DIST	9,002	0.001363%	89,955	148,210
07302	CITY OF CEDAR FALLS	831,017	0.125793%	8,304,498	13,682,482
07303	CITY OF WATERLOO	1,585,907	0.240063%	15,848,247	26,111,554
07304	CITY OF GILBERTVILLE	17,137	0.002594%	171,252	282,155
07305	CITY OF HUDSON	39,445	0.005971%	394,177	649,446
07306	CITY OF DUNKERTON	15,633	0.002366%	156,227	257,400
07311	CITY OF LA PORTE CITY	40,289	0.006099%	402,616	663,350
07319	CITY OF EVANSDALE	43,166	0.006534%	431,364	710,715
07321	CITY OF ELK RUN HEIGHTS	16,755	0.002536%	167,437	275,869
07327	CITY OF RAYMOND	3,896	0.000590%	38,933	64,146
07333	EVANSDALE MUNIC HOUSING AUTHORITY	8,246	0.001248%	82,402	135,765
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	6,618,844	1.001914%	66,143,267	108,977,571

See notes to Schedules.



Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
48,194	971	18,368	19,194	38,533	916	20,298	21,214	14,541
18,375	370	7,003	7,318	14,691	349	7,739	8,088	5,544
764,010	15,386	291,187	304,281	610,854	14,520	321,785	336,305	230,518
158,005	3,182	60,220	62,928	126,330	3,003	66,548	69,551	47,673
60,043	1,209	22,884	23,913	48,006	1,141	25,289	26,430	18,116
46,549	937	17,741	18,539	37,217	885	19,606	20,491	14,045
62,808	1,265	23,938	25,014	50,217	1,194	26,453	27,647	18,950
110,282	2,221	42,032	43,922	88,175	2,096	46,448	48,544	33,274
39,456	795	15,038	15,714	31,547	750	16,618	17,368	11,905
40,854	823	15,571	16,271	32,665	776	17,207	17,983	12,327
18,257	368	6,958	7,271	14,597	347	7,690	8,037	5,509
81,393	1,639	31,021	32,416	65,076	1,547	34,281	35,828	24,558
91,441	1,841	34,851	36,418	73,110	1,738	38,513	40,251	27,590
37,293	751	14,214	14,853	29,818	709	15,707	16,416	11,252
838	17	319	334	670	16	353	369	253
5,210,915	104,940	1,986,031	2,075,342	4,166,313	99,033	2,194,725	2,293,758	1,572,239
1,718,145	34,601	654,835	684,283	1,373,719	32,653	723,646	756,299	518,399
4,475,702	90,134	1,705,820	1,782,530	3,578,484	85,061	1,885,069	1,970,130	1,350,410
8,221,825	165,575	3,133,576	3,274,491	6,573,642	156,256	3,462,856	3,619,112	2,480,692
4,810,241	96,871	1,833,322	1,915,766	3,845,959	91,419	2,025,970	2,117,389	1,451,348
9,552,482	192,372	3,640,728	3,804,449	7,637,549	181,545	4,023,300	4,204,845	2,882,178
113,550	2,287	43,277	45,223	90,787	2,158	47,825	49,983	34,260
41,010	826	15,630	16,333	32,789	779	17,273	18,052	12,374
3,785,959	76,243	1,442,939	1,507,827	3,027,009	71,952	1,594,565	1,666,517	1,142,301
7,225,098	145,502	2,753,695	2,877,527	5,776,724	137,313	3,043,056	3,180,369	2,179,959
78,073	1,572	29,756	31,094	62,422	1,484	32,883	34,367	23,556
179,702	3,619	68,490	71,570	143,679	3,415	75,687	79,102	54,220
71,223	1,434	27,145	28,366	56,945	1,354	29,998	31,352	21,489
183,550	3,696	69,956	73,102	146,754	3,488	77,307	80,795	55,381
196,656	3,960	74,951	78,322	157,233	3,737	82,827	86,564	59,335
76,333	1,537	29,093	30,401	61,031	1,451	32,150	33,601	23,031
17,749	357	6,765	7,069	14,191	337	7,476	7,813	5,355
37,566	757	14,318	14,962	30,037	714	15,822	16,536	11,335
30,154,225	607,258	11,492,650	12,009,469	24,109,377	573,081	12,700,311	13,273,392	9,098,144

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	3,214,489	0.486587%	32,122,950	52,925,735
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	269,657	0.040819%	2,694,732	4,439,837
07542	HUDSON COMMUNITY SCHOOL DISTRICT	423,748	0.064144%	4,234,586	6,976,900
07546	HAWKEYE COMMUNITY COLLEGE	1,084,195	0.164118%	10,834,547	17,850,987
07548	UNION COMMUNITY SCHOOL DISTRICT	651,931	0.098685%	6,514,863	10,733,881
07601	IA NORTHLAND REG COUNCIL OF GOVTS	76,015	0.011507%	759,633	1,251,570
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	2,915,709	0.441359%	29,137,190	48,006,400
07608	MET OF BLACK HAWK COUNTY	206,269	0.031224%	2,061,287	3,396,173
07609	REGIONAL TRANSIT COMMISSION	21,667	0.003280%	216,521	356,740
07701	WATERLOO WATER WORKS	103,648	0.015690%	1,035,776	1,706,543
07702	LA PORTE CITY UTILITY	28,545	0.004321%	285,250	469,978
07703	CEDAR FALLS UTILITIES	1,188,401	0.179892%	11,875,896	19,566,713
07704	EVANSDALE WATER WORKS	12,478	0.001889%	124,696	205,449
08001	STATE - WOODWARD RESOURCE CENTER	2,878,210	0.435683%	28,762,456	47,388,989
08201	BOONE COUNTY	497,645	0.075330%	4,973,050	8,193,592
08203	BOONE COUNTY AGRI	15,954	0.002415%	159,431	262,678
08204	BOONE COUNTY HOSPITAL	1,615,811	0.244590%	16,147,085	26,603,918
08301	CITY OF BOONE	178,786	0.027063%	1,786,640	2,943,667
08302	CITY OF OGDEN	22,646	0.003428%	226,302	372,855
08303	CITY OF MADRID	44,242	0.006697%	442,120	728,436
08307	CITY OF BOXHOLM	560	0.000085%	5,592	9,213
08308	CITY OF PILOT MOUND	1,547	0.000234%	15,459	25,470
08311	CITY OF BERKLEY	15	0.000002%	152	250
08312	CITY OF LUTHER	553	0.000084%	5,523	9,099
08313	CITY OF SHELDAHL	6,842	0.001036%	68,370	112,647
08314	CITY OF BEAVER	161	0.000024%	1,607	2,648
08537	UNITED COMMUNITY SCHOOL DISTRICT	192,016	0.029066%	1,918,854	3,161,502
08538	OGDEN COMMUNITY SCHOOL DISTRICT	407,708	0.061716%	4,074,293	6,712,800
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,380,877	0.209027%	13,799,345	22,735,785
08542	MADRID COMMUNITY SCHOOL DISTRICT	390,881	0.059169%	3,906,141	6,435,753
08701	OGDEN MUNICIPAL UTILITIES	36,189	0.005478%	361,647	595,849
09201	BREMER COUNTY	542,751	0.082158%	5,423,807	8,936,258
09203	BREMER COUNTY AGRI EXTEN DISTRICT	12,863	0.001947%	128,538	211,779
09301	CITY OF DENVER	33,367	0.005051%	333,445	549,383

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
14,644,614	294,919	5,581,487	5,832,484	11,708,890	278,321	6,167,997	6,446,318	4,418,578
1,228,508	24,740	468,220	489,276	982,236	23,348	517,421	540,769	370,666
1,930,516	38,878	735,776	768,863	1,543,517	36,689	813,092	849,781	582,476
4,939,390	99,472	1,882,545	1,967,202	3,949,219	93,873	2,080,365	2,174,238	1,490,314
2,970,078	59,813	1,131,983	1,182,887	2,374,683	56,446	1,250,933	1,307,379	896,133
346,311	6,974	131,989	137,925	276,888	6,582	145,859	152,441	104,489
13,283,429	267,507	5,062,700	5,290,367	10,620,574	252,451	5,594,694	5,847,145	4,007,881
939,725	18,925	358,157	374,263	751,345	17,859	395,792	413,651	283,534
98,711	1,988	37,621	39,313	78,922	1,876	41,575	43,451	29,783
472,202	9,509	179,970	188,063	377,542	8,974	198,882	207,856	142,473
130,043	2,619	49,563	51,792	103,974	2,471	54,772	57,243	39,237
5,414,133	109,032	2,063,483	2,156,277	4,328,792	102,896	2,280,316	2,383,212	1,633,554
56,848	1,145	21,666	22,641	45,452	1,080	23,943	25,023	17,152
13,112,590	264,067	4,997,588	5,222,327	10,483,982	249,205	5,522,741	5,771,946	3,956,335
2,267,177	45,657	864,087	902,944	1,812,688	43,088	954,886	997,974	684,053
72,683	1,464	27,702	28,947	58,113	1,381	30,613	31,994	21,930
7,361,336	148,246	2,805,619	2,931,786	5,885,651	139,902	3,100,436	3,240,338	2,221,065
814,516	16,403	310,436	324,396	651,235	15,480	343,057	358,537	245,756
103,170	2,078	39,321	41,089	82,488	1,961	43,453	45,414	31,128
201,559	4,059	76,820	80,275	161,154	3,831	84,892	88,723	60,814
2,549	51	972	1,015	2,038	48	1,074	1,122	769
7,048	142	2,686	2,807	5,635	134	2,968	3,102	2,126
69	1	26	28	55	1	29	30	21
2,518	51	960	1,003	2,014	48	1,060	1,108	760
31,169	628	11,880	12,414	24,922	592	13,128	13,720	9,404
733	15	279	292	586	14	309	323	221
874,791	17,617	333,408	348,402	699,427	16,625	368,443	385,068	263,942
1,857,440	37,406	707,924	739,759	1,485,089	35,301	782,314	817,615	560,427
6,291,019	126,691	2,397,690	2,505,513	5,029,894	119,561	2,649,642	2,769,203	1,898,129
1,780,781	35,862	678,707	709,228	1,423,797	33,844	750,027	783,871	537,298
164,872	3,320	62,838	65,663	131,821	3,133	69,441	72,574	49,745
2,472,673	49,796	942,408	984,787	1,976,991	46,993	1,041,437	1,088,430	746,056
58,599	1,180	22,334	23,338	46,852	1,114	24,681	25,795	17,681
152,015	3,061	57,937	60,543	121,541	2,889	64,025	66,914	45,866

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
09302	CITY OF SUMNER	40,309	0.006102%	402,817	663,681
09303	CITY OF WAVERLY	304,196	0.046047%	3,039,885	5,008,511
09304	CITY OF TRIPOLI	17,321	0.002622%	173,087	285,178
09305	CITY OF JANESVILLE	17,531	0.002654%	175,194	288,649
09307	CITY OF READLYN	15,916	0.002409%	159,051	262,052
09310	CITY OF FREDERIKA	1,243	0.000188%	12,419	20,461
09311	CITY OF PLAINFIELD	9,076	0.001374%	90,698	149,434
09313	WAVERLY UTILITIES	231,859	0.035097%	2,317,011	3,817,505
09315	WAVERLY LOW RENT HOUSING AGENCY	14,032	0.002124%	140,222	231,030
09318	WAVERLY HEALTH CENTER	2,057,294	0.311419%	20,558,896	33,872,812
09519	JANESVILLE CONSOLIDATED SCH DIST	208,987	0.031635%	2,088,441	3,440,914
09562	DENVER COMM SCH DIST	420,959	0.063722%	4,206,712	6,930,974
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	257,856	0.039032%	2,576,796	4,245,526
09566	WAPSIE VALLEY COMM SCH DIST	397,404	0.060156%	3,971,331	6,543,160
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,429,544	0.216394%	14,285,685	23,537,078
09602	NORTH IOWA JUVENILE DETENTION SVC	106,303	0.016091%	1,062,308	1,750,257
09701	SUMNER MUNIC LGT PLT	26,920	0.004075%	269,012	443,224
09702	TRIPOLI-READLYN SANITATION AGENCY	5,609	0.000849%	56,055	92,356
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,019,658	0.154349%	10,189,618	16,788,403
10004	BUCHANAN COUNTY SOIL & WATER CONSER	2,123	0.000321%	21,217	34,957
10201	BUCHANAN COUNTY	364,876	0.055232%	3,646,269	6,007,589
10203	BUCHANAN COUNTY AGRI - ISU EXT	15,587	0.002359%	155,766	256,640
10205	BUCHANAN COUNTY HEALTH CENTER	954,882	0.144543%	9,542,308	15,721,896
10301	CITY OF FAIRBANK	22,872	0.003462%	228,562	376,578
10302	CITY OF INDEPENDENCE	117,108	0.017727%	1,170,282	1,928,156
10303	CITY OF JESUP	33,632	0.005091%	336,088	553,738
10305	CITY OF QUASQUETON	4,079	0.000617%	40,762	67,159
10306	CITY OF LAMONT	8,919	0.001350%	89,126	146,845
10307	CITY OF BRANDON	5,039	0.000763%	50,354	82,964
10308	CITY OF HAZLETON	9,246	0.001400%	92,396	152,232
10309	CITY OF WINTHROP	9,875	0.001495%	98,682	162,588
10310	CITY OF ROWLEY	1,426	0.000216%	14,248	23,475
10311	CITY OF AURORA	2,047	0.000310%	20,454	33,701
10312	CITY OF STANLEY	1,069	0.000162%	10,683	17,601

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
183,641	3,698	69,991	73,138	146,827	3,490	77,346	80,836	55,408
1,385,861	27,909	528,192	551,944	1,108,045	26,338	583,695	610,033	418,142
78,909	1,589	30,075	31,427	63,091	1,500	33,235	34,735	23,808
79,869	1,608	30,441	31,809	63,858	1,518	33,639	35,157	24,098
72,510	1,460	27,636	28,879	57,975	1,378	30,540	31,918	21,878
5,662	114	2,158	2,255	4,527	108	2,385	2,493	1,708
41,348	833	15,759	16,468	33,060	786	17,415	18,201	12,476
1,056,308	21,272	402,590	420,694	844,556	20,075	444,894	464,969	318,710
63,926	1,287	24,364	25,460	51,111	1,215	26,924	28,139	19,288
9,372,648	188,750	3,572,188	3,732,827	7,493,765	178,127	3,947,558	4,125,685	2,827,919
952,105	19,174	362,875	379,193	761,242	18,095	401,006	419,101	287,269
1,917,809	38,622	730,933	763,802	1,533,357	36,448	807,740	844,188	578,642
1,174,742	23,657	447,728	467,862	939,247	22,326	494,776	517,102	354,444
1,810,500	36,461	690,034	721,065	1,447,560	34,409	762,544	796,953	546,265
6,512,738	131,156	2,482,193	2,593,816	5,207,165	123,775	2,743,025	2,866,800	1,965,026
484,298	9,753	184,580	192,881	387,214	9,204	203,976	213,180	146,123
122,641	2,470	46,742	48,844	98,056	2,331	51,654	53,985	37,003
25,555	515	9,740	10,178	20,433	486	10,763	11,249	7,710
4,645,371	93,550	1,770,486	1,850,104	3,714,140	88,285	1,956,530	2,044,815	1,401,603
9,673	195	3,686	3,852	7,733	184	4,074	4,258	2,918
1,662,307	33,476	633,553	662,044	1,329,073	31,592	700,128	731,720	501,552
71,013	1,430	27,065	28,282	56,777	1,350	29,909	31,259	21,426
4,350,267	87,608	1,658,013	1,732,573	3,478,194	82,677	1,832,239	1,914,916	1,312,564
104,200	2,098	39,714	41,499	83,311	1,980	43,887	45,867	31,439
533,523	10,744	203,341	212,485	426,570	10,140	224,708	234,848	160,975
153,220	3,086	58,397	61,023	122,506	2,912	64,533	67,445	46,230
18,583	374	7,083	7,401	14,858	353	7,827	8,180	5,607
40,632	818	15,486	16,182	32,486	772	17,113	17,885	12,260
22,956	462	8,749	9,143	18,354	436	9,669	10,105	6,926
42,123	848	16,054	16,776	33,678	801	17,741	18,542	12,709
44,988	906	17,146	17,917	35,969	855	18,948	19,803	13,574
6,496	131	2,476	2,587	5,194	123	2,736	2,859	1,960
9,325	188	3,554	3,714	7,456	177	3,927	4,104	2,814
4,870	98	1,856	1,940	3,894	93	2,051	2,144	1,469

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
10556	JESUP COMMUNITY SCHOOL DISTRICT	599,900	0.090809%	5,994,905	9,877,199
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	345,611	0.052316%	3,453,747	5,690,390
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	902,927	0.136679%	9,023,112	14,866,469
10701	INDEPENDENCE LIGHT & POWER	65,246	0.009876%	652,013	1,074,256
11201	BUENA VISTA COUNTY	443,417	0.067121%	4,431,149	7,300,755
11203	BUENA VISTA COUNTY AGRI	10,350	0.001567%	103,430	170,412
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,624,377	0.245887%	16,232,687	26,744,956
11205	BUENA VISTA COUNTY ASSESSOR	23,707	0.003589%	236,908	390,329
11207	BUENA VISTA CO SOIL & WATER CONS DT	6,332	0.000958%	63,274	104,251
11301	CITY OF SIOUX RAPIDS	12,765	0.001932%	127,559	210,166
11302	CITY OF NEWELL	16,579	0.002510%	165,676	272,967
11303	CITY OF MARATHON	9,851	0.001491%	98,440	162,190
11304	CITY OF REMBRANDT	1,749	0.000265%	17,473	28,789
11306	CITY OF ALTA	26,877	0.004068%	268,585	442,520
11307	CITY OF STORM LAKE	180,337	0.027298%	1,802,144	2,969,211
11318	CITY OF LINN GROVE	2,222	0.000336%	22,202	36,579
11319	CITY OF ALBERT CITY	12,348	0.001869%	123,394	203,304
11321	CITY OF TRUESDALE	400	0.000061%	3,994	6,581
11322	STORM LAKE CEMETERY	2,667	0.000404%	26,653	43,913
11325	CITY OF LAKESIDE	8,373	0.001267%	83,670	137,855
11527	ALTA COMMUNITY SCHOOL DISTRICT	327,912	0.049637%	3,276,882	5,398,988
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	77,847	0.011784%	777,938	1,281,729
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,441,492	0.218203%	14,405,079	23,733,792
11535	SIOUX CENTRAL COMM SCH DIST	378,621	0.057313%	3,783,629	6,233,903
11536	NEWELL-FONDA COMM SCH DIST	340,586	0.051555%	3,403,535	5,607,660
11601	BUENA VISTA CO SOLID WASTE COMM	28,203	0.004269%	281,836	464,353
11701	ALTA MUNICIPAL UTILITIES	42,608	0.006450%	425,794	701,537
12201	BUTLER COUNTY	350,360	0.053035%	3,501,207	5,768,584
12203	BUTLER COUNTY AGRI EXTENSION DIST	11,051	0.001673%	110,439	181,959
12206	BUTLER COUNTY SOLID WASTE COMMISSION	15,942	0.002413%	159,316	262,489
12207	BUTLER CO SOIL & WATER CONS DIST	1,435	0.000217%	14,335	23,619
12301	CITY OF GREENE	17,651	0.002672%	176,386	290,613
12302	CITY OF PARKERSBURG	26,675	0.004038%	266,573	439,205
12303	CITY OF SHELL ROCK	20,485	0.003101%	204,707	337,276

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,733,033	55,039	1,041,638	1,088,480	2,185,157	51,941	1,151,095	1,203,036	824,612
1,574,538	31,709	600,102	627,088	1,258,899	29,924	663,161	693,085	475,070
4,113,570	82,841	1,567,801	1,638,304	3,288,946	78,178	1,732,547	1,810,725	1,241,148
297,248	5,986	113,290	118,384	237,660	5,649	125,194	130,843	89,686
2,020,128	40,682	769,929	804,553	1,615,164	38,393	850,834	889,227	609,514
47,153	950	17,971	18,780	37,701	896	19,860	20,756	14,227
7,400,361	149,032	2,820,492	2,947,328	5,916,852	140,644	3,116,873	3,257,517	2,232,840
108,005	2,175	41,164	43,015	86,354	2,053	45,489	47,542	32,587
28,846	581	10,994	11,489	23,064	548	12,149	12,697	8,704
58,153	1,171	22,164	23,161	46,496	1,105	24,493	25,598	17,546
75,530	1,521	28,787	30,081	60,389	1,435	31,812	33,247	22,789
44,878	904	17,104	17,874	35,882	853	18,902	19,755	13,541
7,966	160	3,036	3,173	6,369	151	3,355	3,506	2,403
122,446	2,466	46,668	48,766	97,900	2,327	51,572	53,899	36,944
821,584	16,545	313,130	327,211	656,886	15,614	346,034	361,648	247,889
10,122	204	3,858	4,031	8,093	192	4,263	4,455	3,054
56,254	1,133	21,440	22,404	44,977	1,069	23,693	24,762	16,973
1,821	37	694	725	1,456	35	767	802	549
12,151	245	4,631	4,839	9,715	231	5,118	5,349	3,666
38,145	768	14,538	15,192	30,498	725	16,066	16,791	11,509
1,493,906	30,085	569,371	594,975	1,194,431	28,392	629,201	657,593	450,742
354,656	7,142	135,170	141,248	283,560	6,740	149,373	156,113	107,007
6,567,169	132,252	2,502,938	2,615,494	5,250,684	124,809	2,765,950	2,890,759	1,981,449
1,724,929	34,737	657,420	686,984	1,379,141	32,782	726,503	759,285	520,446
1,551,646	31,248	591,377	617,971	1,240,596	29,489	653,520	683,009	468,163
128,487	2,588	48,970	51,172	102,730	2,442	54,116	56,558	38,767
194,116	3,909	73,983	77,310	155,202	3,689	81,758	85,447	58,569
1,596,174	32,144	608,348	635,705	1,276,197	30,335	672,274	702,609	481,598
50,348	1,014	19,189	20,052	40,255	957	21,206	22,163	15,191
72,631	1,463	27,682	28,927	58,072	1,380	30,591	31,971	21,914
6,535	132	2,491	2,603	5,226	124	2,753	2,877	1,972
80,413	1,619	30,648	32,026	64,293	1,528	33,868	35,396	24,262
121,528	2,447	46,318	48,401	97,166	2,310	51,185	53,495	36,668
93,325	1,879	35,569	37,168	74,616	1,774	39,306	41,080	28,158

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
12304	CITY OF ALLISON	17,218	0.002606%	172,061	283,487
12305	CITY OF CLARKSVILLE	26,674	0.004038%	266,554	439,174
12307	CITY OF DUMONT	12,682	0.001920%	126,730	208,801
12309	GREENE PUBLIC LIBRARY	5,281	0.000799%	52,773	86,949
12310	CITY OF APLINGTON	17,851	0.002702%	178,393	293,920
12314	CITY OF NEW HARTFORD	12,320	0.001865%	123,112	202,839
12318	CITY OF AREDALE	607	0.000092%	6,064	9,991
12321	CITY OF BRISTOW	1,871	0.000283%	18,699	30,809
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	189,747	0.028723%	1,896,178	3,124,141
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	59,596	0.009021%	595,557	981,239
13201	CALHOUN COUNTY	335,739	0.050822%	3,355,098	5,527,855
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	8,337	0.001262%	83,316	137,272
13207	CALHOUN CO SOIL & WATER CONS DIST	1,250	0.000189%	12,490	20,579
13209	TWIN LAKES UTILITIES	7,053	0.001068%	70,479	116,121
13301	CITY OF ROCKWELL CITY	22,705	0.003437%	226,895	373,831
13302	CITY OF MANSON	20,515	0.003105%	205,005	337,767
13303	CITY OF LAKE CITY	24,652	0.003732%	246,354	405,892
13304	CITY OF LOHRVILLE	10,147	0.001536%	101,405	167,074
13307	CITY OF POMEROY	10,036	0.001519%	100,294	165,244
13309	CITY OF FARNHAMVILLE	10,169	0.001539%	101,623	167,434
13310	CITY OF SOMERS	2,335	0.000353%	23,334	38,445
13311	CITY OF JOLLEY	758	0.000115%	7,579	12,487
13312	CITY OF KNIERIM	710	0.000107%	7,091	11,683
13313	CITY OF RINARD	362	0.000055%	3,614	5,955
13314	CITY OF YETTER	1,061	0.000161%	10,602	17,467
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	443,343	0.067110%	4,430,404	7,299,529
14201	CARROLL COUNTY	356,493	0.053963%	3,562,502	5,869,574
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	11,873	0.001797%	118,652	195,491
14206	CARROLL CO SOLID WASTE MGMT COMM	40,419	0.006118%	403,915	665,489
14301	CITY OF DEDHAM	705	0.000107%	7,043	11,604
14302	CITY OF CARROLL	242,987	0.036782%	2,428,210	4,000,716
14303	CITY OF TEMPLETON	10,604	0.001605%	105,967	174,591
14304	CITY OF LIDDERDALE	2,652	0.000401%	26,505	43,670
14305	CITY OF BRED A	10,242	0.001550%	102,347	168,626

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
78,441	1,580	29,896	31,241	62,717	1,491	33,038	34,529	23,667	
121,520	2,447	46,315	48,398	97,160	2,309	51,182	53,491	36,665	
57,775	1,164	22,020	23,010	46,194	1,098	24,334	25,432	17,432	
24,059	485	9,170	9,582	19,237	457	10,133	10,590	7,259	
81,328	1,638	30,996	32,390	65,024	1,546	34,254	35,800	24,538	
56,126	1,130	21,391	22,353	44,874	1,067	23,639	24,706	16,934	
2,765	56	1,054	1,101	2,211	53	1,164	1,217	834	
8,525	172	3,249	3,395	6,816	162	3,591	3,753	2,572	
864,454	17,409	329,468	344,284	691,161	16,429	364,089	380,518	260,823	
271,510	5,468	103,480	108,134	217,082	5,160	114,354	119,514	81,920	
1,529,564	30,803	582,961	609,177	1,222,941	29,069	644,220	673,289	461,501	
37,983	765	14,477	15,128	30,370	722	15,998	16,720	11,460	
5,694	115	2,170	2,268	4,553	108	2,398	2,506	1,718	
32,131	647	12,246	12,797	25,690	611	13,533	14,144	9,695	
103,440	2,083	39,424	41,197	82,704	1,966	43,567	45,533	31,210	
93,460	1,882	35,620	37,222	74,724	1,776	39,364	41,140	28,199	
112,311	2,262	42,805	44,730	89,797	2,134	47,303	49,437	33,886	
46,230	931	17,619	18,412	36,962	879	19,471	20,350	13,948	
45,723	921	17,426	18,210	36,557	869	19,258	20,127	13,796	
46,329	933	17,657	18,451	37,041	880	19,513	20,393	13,978	
10,638	214	4,054	4,237	8,505	202	4,480	4,682	3,210	
3,455	70	1,317	1,376	2,763	66	1,455	1,521	1,043	
3,233	65	1,232	1,287	2,584	61	1,362	1,423	975	
1,648	33	628	656	1,317	31	694	725	497	
4,833	97	1,842	1,925	3,864	92	2,036	2,128	1,458	
2,019,788	40,675	769,800	804,417	1,614,892	38,386	850,691	889,077	609,411	
1,624,118	32,707	618,999	646,835	1,298,541	30,866	684,044	714,910	490,030	
54,092	1,089	20,616	21,543	43,248	1,028	22,783	23,811	16,321	
184,142	3,708	70,182	73,338	147,228	3,500	77,557	81,057	55,559	
3,211	65	1,224	1,279	2,568	61	1,352	1,413	969	
1,107,003	22,293	421,911	440,884	885,088	21,039	466,246	487,285	334,005	
48,309	973	18,412	19,240	38,625	918	20,347	21,265	14,576	
12,083	243	4,605	4,812	9,660	230	5,089	5,319	3,646	
46,659	940	17,783	18,583	37,306	887	19,652	20,539	14,078	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
14308	CITY OF MANNING	33,604	0.005087%	335,807	553,276
14309	CITY OF COON RAPIDS	16,900	0.002558%	168,880	278,247
14310	CITY OF HALBUR	1,091	0.000165%	10,904	17,965
14311	CITY OF GLIDDEN	23,418	0.003545%	234,016	385,565
14312	CITY OF ARCADIA	4,886	0.000740%	48,829	80,451
14314	CITY OF WILLEY	1	0.000000%	11	18
14315	CITY OF RALSTON	911	0.000138%	9,103	14,998
14316	CITY OF LANESBORO	1,071	0.000162%	10,698	17,626
14317	THOMAS REST HAVEN	173,033	0.026193%	1,729,149	2,848,944
14318	MANNING MUNICIPAL HOUSING AGENCY	5,631	0.000852%	56,272	92,714
14401	UNION TOWNSHIP - CARROLL COUNTY	1,912	0.000289%	19,104	31,476
14510	CARROLL COMMUNITY SCHOOL DISTRICT	992,322	0.150211%	9,916,452	16,338,335
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	227,775	0.034479%	2,276,195	3,750,257
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRICT	231,004	0.034968%	2,308,465	3,803,425
14601	REGION XII COUNCIL OF GOVT	176,662	0.026742%	1,765,418	2,908,701
14603	REGION XII REGIONAL HOUSING AUTH	23,745	0.003594%	237,289	390,957
14701	COON RAPIDS MUNICIPAL UTILITIES	63,543	0.009619%	634,999	1,046,224
14702	MANNING MUN LIGHT PLT	14,729	0.002230%	147,194	242,516
14703	MANNING MUNICIPAL GAS DEPARTMENT	19,936	0.003018%	199,224	328,241
14704	CARROLL SOIL & WATER CONSERV. DIST.	239	0.000036%	2,384	3,928
15201	CASS COUNTY	303,365	0.045921%	3,031,581	4,994,830
15203	CASS COUNTY AGRI	10,407	0.001575%	103,997	171,346
15205	CASS COUNTY MEMORIAL HOSPITAL	1,686,601	0.255306%	16,854,502	27,769,458
15301	CITY OF WIOTA	964	0.000146%	9,638	15,879
15302	CITY OF ATLANTIC	115,229	0.017443%	1,151,504	1,897,217
15303	CITY OF MARNE	714	0.000108%	7,139	11,762
15305	CITY OF ANITA	12,915	0.001955%	129,064	212,646
15306	CITY OF GRISWOLD	17,271	0.002614%	172,590	284,359
15309	CITY OF LEWIS	9,374	0.001419%	93,672	154,334
15310	CITY OF CUMBERLAND	9,321	0.001411%	93,144	153,465
15311	CITY OF MASSENA	7,788	0.001179%	77,827	128,228
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	990,934	0.150001%	9,902,578	16,315,476
15543	GRISWOLD COMM SCH DIST NO 4	338,079	0.051176%	3,378,479	5,566,378
15601	SOUTHWEST IOWA PLANNING COUNCIL	177,157	0.026817%	1,770,360	2,916,842

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
153,092	3,083	58,348	60,972	122,403	2,910	64,479	67,389	46,191	
76,991	1,550	29,344	30,663	61,557	1,463	32,427	33,890	23,230	
4,971	100	1,895	1,980	3,975	94	2,094	2,188	1,500	
106,686	2,148	40,661	42,490	85,299	2,028	44,934	46,962	32,189	
22,261	448	8,484	8,866	17,798	423	9,376	9,799	6,717	
5	-	2	2	4	-	2	2	1	
4,150	84	1,582	1,653	3,319	79	1,748	1,827	1,252	
4,877	98	1,859	1,942	3,899	93	2,054	2,147	1,472	
788,306	15,875	300,446	313,957	630,278	14,982	332,018	347,000	237,848	
25,654	517	9,778	10,217	20,512	488	10,805	11,293	7,740	
8,709	175	3,319	3,469	6,963	166	3,668	3,834	2,628	
4,520,837	91,043	1,723,022	1,800,505	3,614,570	85,918	1,904,079	1,989,997	1,364,029	
1,037,700	20,898	395,498	413,283	829,679	19,721	437,057	456,778	313,095	
1,052,412	21,194	401,105	419,142	841,441	20,001	443,253	463,254	317,534	
804,841	16,208	306,748	320,543	643,499	15,296	338,982	354,278	242,837	
108,178	2,179	41,230	43,084	86,493	2,056	45,562	47,618	32,640	
289,491	5,830	110,334	115,295	231,459	5,502	121,928	127,430	87,345	
67,105	1,351	25,575	26,726	53,652	1,275	28,263	29,538	20,247	
90,825	1,829	34,616	36,173	72,618	1,726	38,253	39,979	27,404	
1,087	22	414	433	869	21	458	479	328	
1,382,075	27,833	526,749	550,437	1,105,019	26,266	582,100	608,366	417,000	
47,412	955	18,070	18,883	37,908	901	19,969	20,870	14,305	
7,683,842	154,740	2,928,535	3,060,230	6,143,505	146,031	3,236,269	3,382,300	2,318,372	
4,394	88	1,675	1,750	3,513	84	1,851	1,935	1,326	
524,962	10,572	200,078	209,076	419,726	9,977	221,103	231,080	158,392	
3,254	66	1,240	1,296	2,602	62	1,371	1,433	982	
58,839	1,185	22,425	23,434	47,044	1,118	24,782	25,900	17,753	
78,683	1,585	29,988	31,337	62,910	1,495	33,139	34,634	23,740	
42,704	860	16,276	17,008	34,144	812	17,986	18,798	12,885	
42,464	855	16,184	16,912	33,951	807	17,885	18,692	12,812	
35,481	715	13,523	14,131	28,369	674	14,944	15,618	10,705	
4,514,512	90,915	1,720,611	1,797,986	3,609,512	85,798	1,901,415	1,987,213	1,362,120	
1,540,224	31,018	587,024	613,422	1,231,464	29,272	648,709	677,981	464,717	
807,094	16,254	307,607	321,440	645,301	15,339	339,931	355,270	243,517	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
15701	ATLANTIC LIGHT & WATER DEPT	169,824	0.025707%	1,697,077	2,796,103
15702	ANITA MUNICIPAL UTILITIES	17,405	0.002635%	173,927	286,563
16201	CEDAR COUNTY	401,309	0.060747%	4,010,355	6,607,456
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	15,722	0.002380%	157,112	258,858
16301	CITY OF BENNETT	5,802	0.000878%	57,976	95,522
16302	CITY OF STANWOOD	10,974	0.001661%	109,662	180,679
16303	CITY OF TIPTON	121,419	0.018380%	1,213,365	1,999,139
16304	CITY OF WEST BRANCH	54,452	0.008243%	544,152	896,544
16305	CITY OF DURANT	36,163	0.005474%	361,382	595,412
16306	CITY OF MECHANICSVILLE	15,429	0.002336%	154,185	254,035
16307	CITY OF CLARENCE	14,863	0.002250%	148,530	244,717
16308	CITY OF LOWDEN	11,918	0.001804%	119,101	196,231
16542	TIPTON COMM SCH DIST	512,787	0.077622%	5,124,373	8,442,910
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	484,325	0.073314%	4,839,949	7,974,294
16545	BENNETT COMM SCH DIST	68,839	0.010420%	687,920	1,133,416
16547	DURANT COMMUNITY SCHOOL DISTRICT	401,591	0.060790%	4,013,172	6,612,098
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	458,872	0.069461%	4,585,590	7,555,213
16701	DURANT MUNIC ELEC PLT	23,907	0.003619%	238,906	393,622
17201	CERRO GORDO COUNTY	899,352	0.136138%	8,987,380	14,807,597
17203	CERRO GORDO CO AGRI EXT	13,721	0.002077%	137,112	225,905
17204	CERRO GORDO CO. ASSESSOR	29,829	0.004515%	298,089	491,132
17205	CERRO GORDO CITY ASSESSORS OFFICE	20,433	0.003093%	204,188	336,420
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	5,733	0.000868%	57,293	94,396
17301	CITY OF PLYMOUTH	7,349	0.001112%	73,441	121,001
17302	CITY OF MASON CITY	731,725	0.110763%	7,312,260	12,047,671
17303	CITY OF CLEAR LAKE	167,132	0.025299%	1,670,181	2,751,788
17305	CITY OF THORNTON	9,604	0.001454%	95,977	158,131
17306	CITY OF MESERVEY	1,253	0.000190%	12,521	20,629
17308	CITY OF ROCKWELL	10,318	0.001562%	103,105	169,875
17310	CITY OF DOUGHERTY	509	0.000077%	5,087	8,381
17312	CLEAR LAKE SANITARY DISTRICT	50,323	0.007618%	502,884	828,552
17313	CITY OF ROCK FALLS	836	0.000127%	8,353	13,762
17315	ROCKWELL PUB LIBRARY	3,725	0.000564%	37,221	61,325
17316	CITY OF VENTURA	16,670	0.002523%	166,589	274,472

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
773,685	15,581	294,874	308,134	618,589	14,704	325,859	340,563	233,436	
79,292	1,597	30,221	31,580	63,398	1,507	33,396	34,903	23,924	
1,828,291	36,819	696,815	728,150	1,461,784	34,747	770,037	804,784	551,633	
71,626	1,442	27,299	28,526	57,267	1,361	30,167	31,528	21,611	
26,431	532	10,074	10,527	21,133	502	11,132	11,634	7,975	
49,994	1,007	19,054	19,911	39,972	950	21,056	22,006	15,084	
553,164	11,140	210,827	220,308	442,275	10,513	232,981	243,494	166,901	
248,075	4,996	94,548	98,800	198,344	4,715	104,484	109,199	74,849	
164,751	3,318	62,791	65,615	131,724	3,131	69,390	72,521	49,709	
70,292	1,416	26,790	27,995	56,201	1,336	29,605	30,941	21,208	
67,714	1,364	25,808	26,968	54,140	1,287	28,519	29,806	20,431	
54,297	1,093	20,694	21,625	43,412	1,032	22,869	23,901	16,383	
2,336,163	47,047	890,380	930,420	1,867,847	44,399	983,942	1,028,341	704,868	
2,206,497	44,435	840,960	878,777	1,764,172	41,934	929,329	971,263	665,745	
313,618	6,316	119,529	124,904	250,749	5,960	132,089	138,049	94,625	
1,829,576	36,845	697,304	728,662	1,462,811	34,771	770,578	805,349	552,020	
2,090,537	42,100	796,764	832,594	1,671,458	39,731	880,489	920,220	630,757	
108,916	2,193	41,511	43,378	87,082	2,070	45,873	47,943	32,862	
4,097,280	82,513	1,561,592	1,631,816	3,275,921	77,869	1,725,686	1,803,555	1,236,233	
62,508	1,259	23,824	24,895	49,978	1,188	26,327	27,515	18,860	
135,897	2,737	51,794	54,123	108,654	2,583	57,237	59,820	41,003	
93,088	1,875	35,478	37,074	74,427	1,769	39,207	40,976	28,086	
26,120	526	9,955	10,403	20,884	496	11,001	11,497	7,881	
33,481	674	12,761	13,334	26,769	636	14,101	14,737	10,102	
3,333,605	67,134	1,270,534	1,327,669	2,665,337	63,355	1,404,043	1,467,398	1,005,817	
761,423	15,334	290,200	303,251	608,785	14,471	320,695	335,166	229,737	
43,755	881	16,676	17,426	34,983	832	18,429	19,261	13,202	
5,708	115	2,176	2,273	4,564	108	2,404	2,512	1,722	
47,005	947	17,915	18,720	37,582	893	19,797	20,690	14,182	
2,319	47	884	924	1,855	44	977	1,021	700	
229,261	4,617	87,378	91,307	183,302	4,357	96,560	100,917	69,173	
3,808	77	1,451	1,517	3,045	72	1,604	1,676	1,149	
16,969	342	6,467	6,758	13,567	322	7,147	7,469	5,120	
75,947	1,529	28,945	30,247	60,721	1,443	31,987	33,430	22,915	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
17318	MESERVEY PUB LIBRARY	960	0.000145%	9,595	15,809
17320	CITY OF SWALEDALE	4,013	0.000607%	40,103	66,074
17326	SWALEDALE PUBLIC LIBRARY	890	0.000135%	8,895	14,656
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,437,932	0.369037%	24,362,685	40,139,931
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	845,202	0.127941%	8,446,253	13,916,036
17556	NORTH IOWA AREA COMMUNITY COLLEGE	666,003	0.100815%	6,655,489	10,965,577
17602	NORTH IA AREA COUNCIL OF GOV'TS	92,325	0.013975%	922,616	1,520,101
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	28,021	0.004242%	280,017	461,355
17607	LANDFILL OF NORTH IOWA	63,791	0.009656%	637,478	1,050,308
17608	ELDERBRIDGE AGENCY ON AGING	162,938	0.024664%	1,628,268	2,682,733
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	819,217	0.124007%	8,186,576	13,488,193
18201	CHEROKEE COUNTY	281,151	0.042559%	2,809,587	4,629,073
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	10,893	0.001649%	108,852	179,344
18206	CHEROKEE CO SOIL & WATER CONS DIST	1,482	0.000224%	14,810	24,401
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	17,204	0.002604%	171,927	283,266
18301	CITY OF CLEGHORN	2,690	0.000407%	26,881	44,289
18302	CITY OF CHEROKEE	104,695	0.015848%	1,046,240	1,723,784
18303	CITY OF WASHTA	3,532	0.000535%	35,295	58,152
18305	CITY OF MERIDEN	2,042	0.000309%	20,407	33,622
18306	CITY OF MARCUS	18,308	0.002771%	182,956	301,439
18308	CITY OF LARRABEE	1,767	0.000267%	17,653	29,085
18309	CITY OF AURELIA	28,950	0.004382%	289,302	476,654
18310	CITY OF QUIMBY	5,035	0.000762%	50,319	82,905
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	591,774	0.089579%	5,913,701	9,743,407
18526	AURELIA COMMUNITY SCHOOL DISTRICT	137,360	0.020793%	1,372,662	2,261,596
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	226,742	0.034323%	2,265,875	3,733,253
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	41,162	0.006231%	411,335	677,715
19201	CHICKASAW COUNTY	311,736	0.047188%	3,115,235	5,132,658
19203	CHICKASAW COUNTY AGRI	12,426	0.001881%	124,171	204,584
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,973	0.000299%	19,721	32,492
19301	CITY OF FREDERICKSBURG	22,219	0.003363%	222,038	365,830
19302	CITY OF LAWLER	9,480	0.001435%	94,735	156,085
19303	CITY OF NASHUA	24,248	0.003671%	242,316	399,240
19304	CITY OF NEW HAMPTON	112,608	0.017046%	1,125,314	1,854,066

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
4,374	88	1,667	1,742	3,497	83	1,842	1,925	1,320	
18,283	368	6,968	7,281	14,617	347	7,700	8,047	5,516	
4,055	82	1,546	1,615	3,243	77	1,708	1,785	1,224	
11,106,767	223,673	4,233,111	4,423,472	8,880,256	211,084	4,677,931	4,889,015	3,351,138	
3,850,584	77,545	1,467,569	1,533,565	3,078,679	73,180	1,621,783	1,694,963	1,161,800	
3,034,188	61,104	1,156,417	1,208,421	2,425,942	57,665	1,277,935	1,335,600	915,476	
420,614	8,470	160,308	167,517	336,295	7,994	177,153	185,147	126,908	
127,657	2,571	48,654	50,842	102,067	2,426	53,767	56,193	38,517	
290,622	5,853	110,764	115,745	232,362	5,523	122,404	127,927	87,686	
742,315	14,949	282,918	295,641	593,508	14,108	312,647	326,755	223,972	
3,732,199	75,161	1,422,449	1,486,416	2,984,026	70,930	1,571,922	1,642,852	1,126,080	
1,280,870	25,795	488,177	510,130	1,024,102	24,343	539,475	563,818	386,465	
49,625	999	18,913	19,764	39,676	943	20,901	21,844	14,973	
6,752	136	2,573	2,689	5,398	128	2,844	2,972	2,037	
78,380	1,578	29,873	31,216	62,667	1,490	33,012	34,502	23,649	
12,255	247	4,671	4,881	9,799	233	5,161	5,394	3,697	
476,973	9,605	181,788	189,963	381,356	9,065	200,891	209,956	143,912	
16,091	324	6,133	6,408	12,865	306	6,777	7,083	4,855	
9,303	187	3,546	3,705	7,438	177	3,918	4,095	2,807	
83,408	1,680	31,789	33,219	66,688	1,585	35,130	36,715	25,166	
8,048	162	3,067	3,205	6,434	153	3,390	3,543	2,428	
131,891	2,656	50,267	52,528	105,451	2,507	55,550	58,057	39,794	
22,940	462	8,743	9,136	18,341	436	9,662	10,098	6,921	
2,696,012	54,293	1,027,529	1,073,736	2,155,558	51,238	1,135,502	1,186,740	813,442	
625,786	12,602	238,505	249,231	500,338	11,893	263,568	275,461	188,812	
1,032,996	20,803	393,705	411,409	825,917	19,632	435,076	454,708	311,676	
187,525	3,776	71,471	74,685	149,932	3,564	78,981	82,545	56,580	
1,420,213	28,601	541,284	565,625	1,135,510	26,991	598,163	625,154	428,507	
56,609	1,140	21,575	22,545	45,260	1,076	23,842	24,918	17,080	
8,991	181	3,427	3,581	7,189	171	3,787	3,958	2,713	
101,226	2,039	38,580	40,315	80,934	1,924	42,634	44,558	30,542	
43,189	870	16,461	17,201	34,532	821	18,190	19,011	13,031	
110,470	2,225	42,103	43,997	88,325	2,099	46,528	48,627	33,331	
513,022	10,331	195,528	204,320	410,179	9,750	216,074	225,824	154,789	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
19306	CITY OF ALTA VISTA	6,531	0.000989%	65,268	107,536
19308	CITY OF NORTH WASHINGTON	179	0.000027%	1,785	2,941
19309	CITY OF BASSETT	343	0.000052%	3,432	5,655
19311	CITY OF IONIA	4,458	0.000675%	44,550	73,401
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	425,711	0.064441%	4,254,205	7,009,224
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	623,759	0.094420%	6,233,335	10,270,035
20201	CLARKE COUNTY	234,119	0.035439%	2,339,589	3,854,704
20203	CLARKE COUNTY AGRI EXT DIST	7,658	0.001159%	76,527	126,086
20204	CLARKE COUNTY HOSPITAL	584,624	0.088496%	5,842,248	9,625,681
20209	CLARKE CO CHILD CARE FOOD PROGRAM	1,528	0.000231%	15,273	25,163
20301	CITY OF OSCEOLA	91,588	0.013864%	915,253	1,507,971
20302	CITY OF MURRAY	10,048	0.001521%	100,413	165,441
20303	CITY OF WOODBURN	711	0.000108%	7,104	11,704
20306	CITY OF WELDON	706	0.000107%	7,059	11,631
20536	MURRAY COMM SCH DIST	196,081	0.029681%	1,959,474	3,228,427
20539	CLARKE COMMUNITY SCHOOL DISTRICT	836,576	0.126635%	8,360,047	13,774,004
21201	CLAY COUNTY	307,726	0.046581%	3,075,164	5,066,637
21203	CLAY COUNTY AG EXTENSION SERVICE	13,130	0.001988%	131,212	216,186
21207	IOWA LAKES REGIONAL WATER	128,587	0.019465%	1,284,987	2,117,144
21208	CLAY CO SOIL & WATER CONS DIST	738	0.000112%	7,377	12,155
21301	CITY OF EVERLY	21,139	0.003200%	211,244	348,045
21302	SPENCER HOSPITAL	2,098,742	0.317693%	20,973,101	34,555,257
21303	CITY OF SPENCER	290,823	0.044023%	2,906,249	4,788,332
21304	CITY OF ROYAL	5,248	0.000794%	52,446	86,410
21307	CITY OF PETERSON	8,628	0.001306%	86,225	142,064
21308	CITY OF WEBB	1,269	0.000192%	12,678	20,888
21309	CITY OF DICKENS	2,377	0.000360%	23,754	39,136
21310	CITY OF FOSTORIA	2,134	0.000323%	21,321	35,128
21312	WEBB PUBLIC LIBRARY	700	0.000106%	7,000	11,532
21313	CITY OF GREENVILLE	69	0.000010%	687	1,132
21314	CITY OF ROSSIE	177	0.000027%	1,767	2,911
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,230,675	0.186291%	12,298,351	20,262,749
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	202,949	0.030721%	2,028,106	3,341,506
21602	NORTHWEST IA PLAN & DEVELOPMENT	70,245	0.010633%	701,972	1,156,568

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
29,755	599	11,341	11,851	23,791	565	12,532	13,097	8,978	
814	16	310	324	650	15	343	358	246	
1,565	32	596	623	1,251	30	659	689	472	
20,310	409	7,741	8,089	16,239	386	8,554	8,940	6,128	
1,939,461	39,058	739,185	772,425	1,550,668	36,859	816,859	853,718	585,175	
2,841,731	57,228	1,083,066	1,131,771	2,272,065	54,007	1,196,876	1,250,883	857,408	
1,066,601	21,480	406,513	424,793	852,786	20,271	449,229	469,500	321,815	
34,888	703	13,297	13,895	27,895	663	14,694	15,357	10,526	
2,663,438	53,637	1,015,113	1,060,762	2,129,512	50,619	1,121,783	1,172,402	803,613	
6,963	140	2,654	2,773	5,567	132	2,933	3,065	2,101	
417,257	8,403	159,029	166,180	333,612	7,930	175,740	183,670	125,895	
45,778	922	17,447	18,232	36,601	870	19,281	20,151	13,812	
3,239	65	1,234	1,290	2,589	62	1,364	1,426	977	
3,218	65	1,227	1,282	2,574	61	1,355	1,416	971	
893,310	17,990	340,466	355,777	714,233	16,977	376,243	393,220	269,530	
3,811,283	76,753	1,452,591	1,517,913	3,047,257	72,433	1,605,231	1,677,664	1,149,942	
1,401,945	28,233	534,322	558,350	1,120,905	26,644	590,469	617,113	422,995	
59,819	1,205	22,799	23,824	47,828	1,137	25,194	26,331	18,049	
585,816	11,797	223,272	233,312	468,381	11,133	246,733	257,866	176,753	
3,363	68	1,282	1,339	2,689	64	1,417	1,481	1,015	
96,305	1,939	36,704	38,355	76,998	1,830	40,561	42,391	29,057	
9,561,481	192,553	3,644,158	3,808,034	7,644,745	181,716	4,027,090	4,208,806	2,884,894	
1,324,937	26,682	504,972	527,680	1,059,334	25,180	558,035	583,215	399,761	
23,910	482	9,113	9,523	19,118	454	10,070	10,524	7,214	
39,309	792	14,982	15,656	31,430	747	16,556	17,303	11,860	
5,780	116	2,203	2,302	4,621	110	2,434	2,544	1,744	
10,829	218	4,127	4,313	8,658	206	4,561	4,767	3,267	
9,720	196	3,705	3,871	7,772	185	4,094	4,279	2,933	
3,191	64	1,216	1,271	2,551	61	1,344	1,405	963	
313	6	119	125	250	6	132	138	95	
806	16	307	321	644	15	339	354	243	
5,606,727	112,911	2,136,886	2,232,981	4,482,778	106,556	2,361,433	2,467,989	1,691,664	
924,599	18,620	352,391	368,238	739,249	17,572	389,421	406,993	278,970	
320,024	6,445	121,970	127,455	255,870	6,082	134,787	140,869	96,558	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	13,841	0.002095%	138,312	227,883
21701	SPENCER MUNICIPAL UTILITIES	265,060	0.040123%	2,648,795	4,364,151
22201	CLAYTON COUNTY	331,202	0.050135%	3,309,765	5,453,164
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	11,100	0.001680%	110,922	182,756
22207	CLAYTON CO SOIL & WATER CONS DIST	687	0.000104%	6,869	11,317
22301	CITY OF FARMERSBURG	3,780	0.000572%	37,771	62,232
22302	CITY OF GUTTENBERG	47,386	0.007173%	473,537	780,199
22303	CITY OF STRAWBERRY POINT	21,397	0.003239%	213,827	352,300
22305	CITY OF LUANA	6,314	0.000956%	63,094	103,954
22306	CITY OF ELKADER	27,523	0.004166%	275,045	453,164
22308	CITY OF MONONA	26,271	0.003977%	262,535	432,553
22309	CITY OF MCGREGOR	18,629	0.002820%	186,159	306,716
22311	CITY OF GARNAVILLO	15,918	0.002410%	159,075	262,092
22312	CITY OF MARQUETTE	18,249	0.002762%	182,362	300,459
22313	CITY OF VOLGA	5,332	0.000807%	53,280	87,784
22316	CITY OF ST OLAF	1,417	0.000215%	14,164	23,337
22319	CITY OF OSTERDOCK	22	0.000003%	225	370
22320	CITY OF ELKPORT	50	0.000008%	497	819
22323	CITY OF NORTH BUENA VISTA	299	0.000045%	2,990	4,926
22324	GUTTENBERG MUNIC HOSP	556,181	0.084191%	5,558,012	9,157,373
22327	CITY OF CLAYTON	1,407	0.000213%	14,064	23,173
22329	CITY OF GARBER	429	0.000065%	4,290	7,069
22402	CASS TOWNSHIP - CLAYTON COUNTY	536	0.000081%	5,354	8,822
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	495,983	0.075078%	4,956,444	8,166,232
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	290,558	0.043983%	2,903,593	4,783,956
22569	STARMONT COMMUNITY SCHOOL DISTRICT	363,357	0.055002%	3,631,091	5,982,582
22601	AEA 1 - KEYSTONE	1,264,661	0.191435%	12,637,979	20,822,320
22701	MCGREGOR MUNICIPAL UTILITIES	10,653	0.001613%	106,453	175,392
23201	CLINTON COUNTY	659,691	0.099859%	6,592,404	10,861,637
23203	CLINTON CO ASSESSOR'S OFFICE	18,174	0.002751%	181,614	299,227
23204	CLINTON COUNTY AGRI	14,223	0.002153%	142,130	234,172
23206	CLINTON CO SOIL & WATER CONS DISTRICT	1,273	0.000193%	12,722	20,960
23301	CITY OF WHEATLAND	13,857	0.002098%	138,479	228,157
23303	CITY OF DEWITT	126,308	0.019120%	1,262,215	2,079,624

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
63,056	1,270	24,032	25,113	50,415	1,198	26,558	27,756	19,025
1,207,566	24,318	460,238	480,935	965,491	22,950	508,601	531,551	364,347
1,508,897	30,387	575,084	600,946	1,206,417	28,677	635,515	664,192	455,265
50,569	1,018	19,273	20,140	40,431	961	21,298	22,259	15,258
3,131	63	1,193	1,247	2,503	60	1,319	1,379	945
17,220	347	6,563	6,858	13,768	327	7,253	7,580	5,196
215,882	4,348	82,279	85,979	172,606	4,103	90,925	95,028	65,136
97,482	1,963	37,153	38,824	77,940	1,853	41,057	42,910	29,412
28,764	579	10,963	11,456	22,998	547	12,115	12,662	8,679
125,391	2,525	47,790	49,939	100,254	2,383	52,812	55,195	37,833
119,688	2,410	45,617	47,668	95,695	2,275	50,410	52,685	36,112
84,869	1,709	32,346	33,800	67,855	1,613	35,745	37,358	25,607
72,521	1,460	27,640	28,883	57,983	1,378	30,544	31,922	21,881
83,137	1,674	31,686	33,111	66,471	1,580	35,016	36,596	25,084
24,290	489	9,258	9,674	19,421	462	10,230	10,692	7,329
6,457	130	2,461	2,572	5,163	123	2,720	2,843	1,948
102	2	39	41	82	2	43	45	31
227	5	86	90	181	4	95	99	68
1,363	27	519	543	1,089	26	574	600	411
2,533,856	51,028	965,726	1,009,154	2,025,908	48,156	1,067,206	1,115,362	764,516
6,412	129	2,444	2,554	5,127	122	2,701	2,823	1,935
1,956	39	745	779	1,563	37	824	861	590
2,441	49	930	972	1,951	46	1,028	1,074	737
2,259,606	45,505	861,201	899,929	1,806,635	42,944	951,697	994,641	681,769
1,323,726	26,658	504,511	527,198	1,058,367	25,157	557,525	582,682	399,395
1,655,388	33,337	630,916	659,288	1,323,541	31,461	697,214	728,675	499,464
5,761,561	116,029	2,195,898	2,294,646	4,606,573	109,498	2,426,646	2,536,144	1,738,380
48,531	977	18,497	19,328	38,802	922	20,440	21,362	14,643
3,005,428	60,525	1,145,456	1,196,966	2,402,947	57,118	1,265,822	1,322,940	906,799
82,796	1,667	31,556	32,975	66,198	1,574	34,872	36,446	24,981
64,796	1,305	24,696	25,806	51,807	1,231	27,291	28,522	19,550
5,800	117	2,210	2,310	4,637	110	2,443	2,553	1,750
63,131	1,271	24,061	25,143	50,475	1,200	26,590	27,790	19,048
575,435	11,588	219,315	229,177	460,080	10,936	242,361	253,297	173,620

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
23306	CITY OF CHARLOTTE	3,804	0.000576%	38,014	62,631
23307	CITY OF CLINTON	462,367	0.069990%	4,620,515	7,612,756
23310	CITY OF LOST NATION	7,907	0.001197%	79,012	130,180
23311	CITY OF GOOSE LAKE	2,862	0.000433%	28,596	47,114
23312	CITY OF GRAND MOUND	7,864	0.001190%	78,581	129,471
23313	CITY OF CALAMUS	6,306	0.000955%	63,016	103,826
23314	CLINTON CITY ASSESSOR	17,184	0.002601%	171,722	282,929
23315	CITY OF DELMAR	5,458	0.000826%	54,542	89,863
23316	CITY OF CAMANCHE	49,613	0.007510%	495,788	816,860
23318	CITY OF TORONTO	422	0.000064%	4,217	6,948
23319	CITY OF WELTON	1,690	0.000256%	16,893	27,833
23320	CITY OF LOW MOOR	2,317	0.000351%	23,150	38,143
23321	CITY OF ANDOVER	375	0.000057%	3,749	6,176
23322	CALAMUS PUB LIBRARY	497	0.000075%	4,967	8,184
23328	CITY OF CLINTON IA HOUSING AUTH	60,609	0.009175%	605,673	997,906
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	574,337	0.086939%	5,739,446	9,456,304
23570	CALAMUS WHEATLAND CSD	313,256	0.047419%	3,130,426	5,157,686
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,349,511	0.355652%	23,479,072	38,684,092
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	886,284	0.134159%	8,856,794	14,592,443
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	466,694	0.070645%	4,663,760	7,684,005
23577	DELWOOD COMM SCH DIST	107,790	0.016316%	1,077,162	1,774,731
23602	CLINTON CO AREA SOLID WASTE AGCY	27,976	0.004235%	279,566	460,613
23701	ELWOOD COMMUNITY SANITARY DISTRICT	91	0.000014%	910	1,500
24201	CRAWFORD COUNTY	441,804	0.066877%	4,415,025	7,274,189
24203	CRAWFORD COUNTY AGRI	7,410	0.001122%	74,046	121,998
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,174,790	0.177831%	11,739,879	19,342,611
24301	CITY OF DENISON	140,720	0.021301%	1,406,238	2,316,916
24302	CITY OF WESTSIDE	5,507	0.000834%	55,036	90,677
24303	CITY OF MANILLA	31,278	0.004735%	312,564	514,980
24305	CITY OF CHARTER OAK	9,196	0.001392%	91,896	151,408
24306	CITY OF DOW CITY	8,647	0.001309%	86,413	142,375
24307	CITY OF VAIL	4,829	0.000731%	48,262	79,516
24308	CITY OF DELOIT	3,280	0.000496%	32,773	53,997
24310	CITY OF SCHLESWIG	8,656	0.001310%	86,501	142,519

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
17,330	349	6,605	6,902	13,856	329	7,299	7,628	5,229	
2,106,459	42,421	802,832	838,935	1,684,188	40,033	887,195	927,228	635,561	
36,021	725	13,729	14,346	28,800	685	15,171	15,856	10,868	
13,037	263	4,969	5,192	10,424	248	5,491	5,739	3,933	
35,825	721	13,654	14,268	28,643	681	15,089	15,770	10,809	
28,729	579	10,949	11,442	22,970	546	12,100	12,646	8,668	
78,287	1,577	29,837	31,179	62,593	1,488	32,973	34,461	23,621	
24,865	501	9,477	9,903	19,881	473	10,473	10,946	7,502	
226,026	4,552	86,145	90,019	180,716	4,296	95,197	99,493	68,197	
1,923	39	733	766	1,538	37	810	847	580	
7,701	155	2,935	3,067	6,157	146	3,244	3,390	2,324	
10,554	213	4,022	4,203	8,438	201	4,445	4,646	3,184	
1,709	34	651	681	1,366	32	720	752	516	
2,264	46	863	902	1,811	43	954	997	683	
276,122	5,561	105,238	109,971	220,770	5,248	116,297	121,545	83,312	
2,616,571	52,694	997,251	1,042,097	2,092,042	49,728	1,102,043	1,151,771	789,473	
1,427,138	28,740	543,924	568,384	1,141,048	27,123	601,080	628,203	430,597	
10,703,934	215,560	4,079,580	4,263,036	8,558,176	203,428	4,508,267	4,711,695	3,229,595	
4,037,747	81,314	1,538,902	1,608,106	3,228,322	76,737	1,700,612	1,777,349	1,218,270	
2,126,173	42,818	810,346	846,787	1,699,951	40,408	895,499	935,907	641,510	
491,070	9,889	187,161	195,578	392,628	9,333	206,828	216,161	148,166	
127,452	2,567	48,576	50,760	101,903	2,422	53,680	56,102	38,455	
415	8	158	165	331	8	175	183	125	
2,012,777	40,534	767,128	801,625	1,609,287	38,253	847,738	885,991	607,296	
33,757	680	12,866	13,444	26,990	642	14,218	14,860	10,185	
5,352,124	107,783	2,039,850	2,131,581	4,279,214	101,717	2,254,199	2,355,916	1,614,845	
641,093	12,911	244,339	255,327	512,577	12,184	270,015	282,199	193,431	
25,090	505	9,563	9,993	20,061	477	10,568	11,045	7,570	
142,496	2,870	54,309	56,751	113,930	2,708	60,016	62,724	42,994	
41,895	844	15,967	16,685	33,496	796	17,645	18,441	12,640	
39,395	793	15,015	15,690	31,498	749	16,592	17,341	11,886	
22,002	443	8,386	8,763	17,592	418	9,267	9,685	6,638	
14,941	301	5,694	5,951	11,946	284	6,293	6,577	4,508	
39,435	794	15,030	15,706	31,530	749	16,609	17,358	11,898	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
24311	CITY OF ARION	188	0.000028%	1,874	3,088
24312	CITY OF RICKETTS	1,424	0.000216%	14,231	23,447
24315	CITY OF KIRON	3,824	0.000579%	38,211	62,957
24316	CITY OF BUCK GROVE	119	0.000018%	1,191	1,963
24317	CITY OF ASPINWALL	54	0.000008%	535	882
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,324,852	0.200547%	13,239,482	21,813,355
24539	SCHLESWIG COMM SCH DIST	125,110	0.018938%	1,250,248	2,059,907
24540	AR WE VA COMM SCH DIST	149,171	0.022580%	1,490,691	2,456,061
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	188,753	0.028572%	1,886,240	3,107,767
24701	DENISON MUNICIPAL UTILITIES	158,463	0.023987%	1,583,551	2,609,056
25201	DALLAS COUNTY	880,409	0.133270%	8,798,086	14,495,716
25203	DALLAS COUNTY AGRI	27,840	0.004214%	278,209	458,377
25204	DALLAS COUNTY HOSPITAL	397,285	0.060138%	3,970,141	6,541,200
25301	CITY OF WOODWARD	23,999	0.003633%	239,830	395,143
25302	CITY OF DAWSON	1,003	0.000152%	10,020	16,508
25303	CITY OF MINBURN	7,823	0.001184%	78,175	128,801
25304	CITY OF REDFIELD	15,872	0.002403%	158,614	261,332
25305	CITY OF VAN METER	27,019	0.004090%	270,003	444,856
25306	CITY OF DALLAS CENTER	28,605	0.004330%	285,855	470,974
25308	CITY OF PERRY	154,104	0.023327%	1,539,987	2,537,282
25311	CITY OF DEXTER	9,613	0.001455%	96,061	158,269
25312	CITY OF ADEL	71,507	0.010824%	714,578	1,177,337
25314	CITY OF GRANGER	32,416	0.004907%	323,942	533,726
25315	CITY OF WAUKEE	416,772	0.063088%	4,164,872	6,862,039
25316	CITY OF LINDEN	750	0.000114%	7,496	12,351
25318	CITY OF DE SOTO	17,307	0.002620%	172,956	284,962
25320	CITY OF BOUTON	1,813	0.000274%	18,114	29,844
25545	VAN METER COMMUNITY SCHOOL DISTRICT	435,649	0.065945%	4,353,513	7,172,843
25546	WAUKEE COMMUNITY SCHOOL DIST	5,328,291	0.806559%	53,246,549	87,728,952
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,554,684	0.235337%	15,536,227	25,597,469
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,182,878	0.179056%	11,820,704	19,475,779
25556	WOODWARD-GRANGER CSD	630,852	0.095494%	6,304,210	10,386,809
25559	ADEL-DESOTO-MINBURN CSD	1,026,813	0.155432%	10,261,120	16,906,210
25701	PERRY WATER WORKS	43,376	0.006566%	433,466	714,178

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
854	17	326	340	683	16	360	376	258	
6,488	131	2,473	2,584	5,188	123	2,733	2,856	1,957	
17,420	351	6,639	6,938	13,928	331	7,337	7,668	5,256	
543	11	207	216	434	10	229	239	164	
244	5	93	97	195	5	103	108	74	
6,035,781	121,551	2,300,411	2,403,860	4,825,822	114,710	2,542,141	2,656,851	1,821,118	
569,979	11,478	217,235	227,004	455,717	10,832	240,063	250,895	171,974	
679,595	13,686	259,013	270,661	543,360	12,916	286,231	299,147	205,048	
859,923	17,317	327,742	342,480	687,539	16,343	362,181	378,524	259,456	
721,929	14,539	275,148	287,521	577,208	13,720	304,061	317,781	217,821	
4,010,982	80,775	1,528,702	1,597,447	3,206,924	76,229	1,689,339	1,765,568	1,210,195	
126,834	2,554	48,340	50,514	101,408	2,410	53,420	55,830	38,268	
1,809,958	36,450	689,827	720,849	1,447,126	34,398	762,315	796,713	546,101	
109,336	2,202	41,671	43,545	87,418	2,078	46,050	48,128	32,989	
4,568	92	1,741	1,819	3,652	87	1,924	2,011	1,378	
35,639	718	13,583	14,194	28,495	677	15,010	15,687	10,753	
72,311	1,456	27,560	28,799	57,815	1,374	30,456	31,830	21,818	
123,092	2,479	46,914	49,024	98,417	2,339	51,844	54,183	37,139	
130,319	2,624	49,668	51,902	104,194	2,477	54,888	57,365	39,320	
702,069	14,139	267,579	279,612	561,330	13,343	295,696	309,039	211,828	
43,793	882	16,691	17,441	35,014	832	18,445	19,277	13,213	
325,771	6,561	124,161	129,744	260,466	6,191	137,208	143,399	98,292	
147,683	2,974	56,286	58,817	118,077	2,807	62,201	65,008	44,559	
1,898,734	38,238	723,663	756,205	1,518,106	36,085	799,706	835,791	572,887	
3,417	69	1,302	1,361	2,732	65	1,439	1,504	1,031	
78,849	1,588	30,052	31,403	63,043	1,499	33,210	34,709	23,790	
8,258	166	3,147	3,289	6,602	157	3,478	3,635	2,492	
1,984,734	39,969	756,440	790,456	1,586,865	37,720	835,927	873,647	598,835	
24,274,706	488,854	9,251,795	9,667,843	19,408,492	461,341	10,223,984	10,685,325	7,324,173	
7,082,850	142,637	2,699,480	2,820,874	5,662,991	134,610	2,983,144	3,117,754	2,137,040	
5,388,971	108,525	2,053,893	2,146,256	4,308,674	102,417	2,269,719	2,372,136	1,625,962	
2,874,042	57,879	1,095,381	1,144,640	2,297,900	54,621	1,210,485	1,265,106	867,157	
4,677,968	94,207	1,782,910	1,863,086	3,740,203	88,905	1,970,260	2,059,165	1,411,438	
197,614	3,980	75,316	78,703	157,999	3,756	83,231	86,987	59,624	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
25702	XENIA RURAL WATER DISTRICT	126,849	0.019201%	1,267,621	2,088,531
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	21,007	0.003180%	209,923	345,869
26201	DAVIS COUNTY	160,976	0.024367%	1,608,665	2,650,434
26203	DAVIS COUNTY HOSPITAL	714,773	0.108197%	7,142,849	11,768,550
26204	DAVIS COUNTY AGRI	4,875	0.000738%	48,713	80,260
26205	DAVIS CO ASSESSOR	9,858	0.001492%	98,517	162,317
26207	DAVIS SOIL & WATER CONS DIST	2,956	0.000447%	29,537	48,665
26301	CITY OF BLOOMFIELD	85,110	0.012883%	850,521	1,401,318
26303	CITY OF FLORIS	271	0.000041%	2,709	4,464
26304	CITY OF DRAKESVILLE	134	0.000020%	1,338	2,205
26305	CITY OF PULASKI	321	0.000049%	3,213	5,293
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	830,995	0.125790%	8,304,275	13,682,115
27201	DECATUR COUNTY	219,280	0.033193%	2,191,299	3,610,382
27203	DECATUR COUNTY AGRI	2,486	0.000376%	24,844	40,933
27204	DECATUR COUNTY HOSPITAL	349,023	0.052833%	3,487,846	5,746,571
27301	CITY OF LAMONI	26,982	0.004084%	269,633	444,247
27302	CITY OF LEON	42,598	0.006448%	425,688	701,362
27305	CITY OF DAVIS CITY	1,092	0.000165%	10,908	17,972
27306	CITY OF GARDEN GROVE	2,317	0.000351%	23,155	38,150
27309	CITY OF PLEASANTON	152	0.000023%	1,518	2,500
27312	CITY OF GRAND RIVER	1,175	0.000178%	11,739	19,341
27313	CITY OF DECATUR CITY	1,081	0.000164%	10,807	17,805
27314	CITY OF VAN WERT	500	0.000076%	4,998	8,234
27315	CITY OF LEROY	103	0.000016%	1,026	1,691
27316	LOW RENT HOUSING AGENCY OF LEON	3,745	0.000567%	37,427	61,665
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	149,385	0.022613%	1,492,835	2,459,593
27555	LAMONI COMM SCH DIST	222,412	0.033667%	2,222,598	3,661,950
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	425,045	0.064340%	4,247,549	6,998,256
27601	WAYNE RINGGOLD DECATUR SOLID WASTE	6,378	0.000966%	63,739	105,017
27701	LAMONI MUNICIPAL UTILITIES	58,529	0.008860%	584,893	963,669
28201	DELAWARE COUNTY	321,232	0.048626%	3,210,124	5,288,996
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	9,327	0.001412%	93,202	153,559
28204	REGIONAL MEDICAL CENTER	2,010,364	0.304315%	20,089,917	33,100,124
28207	DELAWARE CO SOIL & WATER CONS DIST	7,004	0.001060%	69,992	115,319

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
577,899	11,638	220,254	230,159	462,051	10,983	243,399	254,382	174,364	
95,702	1,927	36,475	38,115	76,517	1,819	40,308	42,127	28,875	
733,378	14,769	279,512	292,081	586,362	13,938	308,883	322,821	221,275	
3,256,372	65,578	1,241,098	1,296,909	2,603,585	61,887	1,371,514	1,433,401	982,514	
22,208	447	8,464	8,845	17,756	422	9,354	9,776	6,701	
44,913	904	17,118	17,888	35,910	854	18,916	19,770	13,551	
13,466	271	5,132	5,363	10,766	256	5,671	5,927	4,063	
387,746	7,809	147,781	154,427	310,017	7,369	163,310	170,679	116,991	
1,235	25	471	492	988	23	520	543	373	
610	12	233	243	488	12	257	269	184	
1,465	29	558	583	1,170	28	617	645	442	
3,785,858	76,241	1,442,900	1,507,787	3,026,928	71,950	1,594,522	1,666,472	1,142,270	
998,997	20,118	380,747	397,869	798,734	18,986	420,756	439,742	301,418	
11,326	228	4,317	4,511	9,056	215	4,770	4,985	3,417	
1,590,083	32,022	606,027	633,280	1,271,329	30,220	669,709	699,929	479,760	
122,924	2,475	46,850	48,957	98,282	2,336	51,773	54,109	37,089	
194,068	3,908	73,965	77,291	155,164	3,688	81,737	85,425	58,554	
4,973	100	1,895	1,981	3,976	95	2,094	2,189	1,500	
10,556	213	4,023	4,204	8,440	201	4,446	4,647	3,185	
692	14	264	276	554	13	291	304	209	
5,352	108	2,040	2,131	4,279	102	2,254	2,356	1,615	
4,927	99	1,878	1,962	3,939	94	2,075	2,169	1,487	
2,278	46	868	907	1,821	43	960	1,003	687	
468	9	178	186	373	9	197	206	141	
17,063	344	6,503	6,796	13,643	324	7,186	7,510	5,148	
680,572	13,706	259,386	271,050	544,142	12,934	286,642	299,576	205,343	
1,013,266	20,406	386,185	403,552	810,143	19,257	426,766	446,023	305,723	
1,936,426	38,997	738,028	771,217	1,548,242	36,802	815,581	852,383	584,259	
29,058	585	11,075	11,573	23,233	552	12,239	12,791	8,767	
266,648	5,370	101,627	106,198	213,195	5,068	112,307	117,375	80,453	
1,463,472	29,472	557,771	582,854	1,170,097	27,813	616,383	644,196	441,559	
42,490	856	16,194	16,922	33,972	808	17,896	18,704	12,820	
9,158,844	184,445	3,490,701	3,647,676	7,322,822	174,064	3,857,508	4,031,572	2,763,410	
31,909	643	12,161	12,708	25,512	606	13,439	14,045	9,628	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
28301	CITY OF EDGEWOOD	16,751	0.002536%	167,393	275,796
28302	CITY OF HOPKINTON	9,126	0.001381%	91,199	150,259
28303	CITY OF COLESBURG	7,919	0.001199%	79,140	130,391
28304	CITY OF MANCHESTER	120,536	0.018246%	1,204,535	1,984,591
28305	CITY OF EARLVILLE	14,124	0.002138%	141,146	232,552
28309	CITY OF DELHI	9,016	0.001365%	90,103	148,454
28310	CITY OF RYAN	6,820	0.001032%	68,149	112,281
28312	CITY OF GREELEY	1,410	0.000213%	14,086	23,209
28314	CITY OF DELAWARE	480	0.000073%	4,794	7,898
28315	CITY OF MASONVILLE	1,411	0.000214%	14,098	23,228
28317	CITY OF DUNDEE	1,125	0.000170%	11,246	18,528
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	407,135	0.061629%	4,068,573	6,703,376
28535	WEST DELAWARE COUNTY COMM SCH DIST	942,909	0.142731%	9,422,651	15,524,748
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	327,236	0.049535%	3,270,122	5,387,849
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	9,769	0.001479%	97,618	160,836
28701	HOPKINTON MUNICIPAL UTILITIES	12,706	0.001923%	126,974	209,202
29201	DES MOINES COUNTY	522,709	0.079124%	5,223,520	8,606,265
29204	DES MOINES COUNTY AGRI	12,445	0.001884%	124,368	204,909
29302	CITY OF MEDIAPOLIS	28,647	0.004336%	286,277	471,669
29303	CITY OF BURLINGTON	603,775	0.091395%	6,033,629	9,941,001
29305	CITY OF WEST BURLINGTON	68,849	0.010422%	688,020	1,133,580
29306	CITY OF DANVILLE	14,039	0.002125%	140,291	231,143
29307	CITY OF MIDDLETOWN	7,111	0.001076%	71,057	117,073
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	37,281	0.005643%	372,556	613,823
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	489,947	0.074165%	4,896,126	8,066,852
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	362,818	0.054921%	3,625,703	5,973,704
29543	MEDIAPOLIS COMM SCH DIST	540,015	0.081744%	5,396,462	8,891,204
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,550,785	0.386120%	25,490,438	41,998,015
29546	SOUTHEASTERN COMMUNITY COLLEGE	742,048	0.112326%	7,415,414	12,217,627
29603	SOUTHEAST IOWA REGIONAL HOUSING	5,606	0.000849%	56,021	92,300
29604	DES MOINES CO REG SOLID WASTE COMM	83,143	0.012586%	830,860	1,368,924
29701	BURLINGTON MUNICIPAL WATERWORKS	48,481	0.007339%	484,482	798,233
30201	DICKINSON COUNTY	316,132	0.047854%	3,159,166	5,205,038
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	13,012	0.001970%	130,028	214,234

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
76,313	1,537	29,085	30,393	61,015	1,450	32,141	33,591	23,025	
41,577	837	15,846	16,559	33,242	790	17,511	18,301	12,545	
36,079	727	13,751	14,369	28,847	686	15,196	15,882	10,886	
549,139	11,059	209,293	218,704	439,056	10,436	231,285	241,721	165,686	
64,347	1,296	24,525	25,628	51,449	1,223	27,102	28,325	19,415	
41,077	827	15,656	16,360	32,843	781	17,301	18,082	12,394	
31,068	626	11,841	12,374	24,841	590	13,085	13,675	9,374	
6,422	129	2,448	2,558	5,135	122	2,705	2,827	1,938	
2,186	44	833	870	1,747	42	920	962	659	
6,427	129	2,450	2,560	5,139	122	2,707	2,829	1,939	
5,127	103	1,954	2,042	4,099	97	2,159	2,256	1,547	
1,854,832	37,353	706,930	738,721	1,483,004	35,251	781,215	816,466	559,641	
4,295,716	86,509	1,637,222	1,710,847	3,434,578	81,640	1,809,263	1,890,903	1,296,105	
1,490,824	30,023	568,196	593,748	1,191,967	28,333	627,903	656,236	449,812	
44,504	896	16,962	17,724	35,582	846	18,744	19,590	13,428	
57,886	1,166	22,062	23,054	46,282	1,100	24,381	25,481	17,466	
2,381,364	47,957	907,607	948,421	1,903,985	45,258	1,002,979	1,048,237	718,506	
56,699	1,142	21,609	22,581	45,332	1,078	23,880	24,958	17,107	
130,512	2,628	49,742	51,979	104,349	2,480	54,969	57,449	39,378	
2,750,687	55,394	1,048,367	1,095,511	2,199,272	52,277	1,158,530	1,210,807	829,938	
313,663	6,317	119,546	124,922	250,785	5,961	132,108	138,069	94,639	
63,958	1,288	24,376	25,472	51,136	1,216	26,938	28,154	19,297	
32,394	652	12,346	12,902	25,900	616	13,644	14,260	9,774	
169,846	3,420	64,733	67,644	135,797	3,228	71,535	74,763	51,246	
2,232,108	44,951	850,721	888,977	1,784,649	42,421	940,116	982,537	673,472	
1,652,931	33,287	629,980	658,310	1,321,577	31,414	696,179	727,593	498,723	
2,460,207	49,545	937,656	979,822	1,967,023	46,756	1,036,186	1,082,942	742,294	
11,620,901	234,027	4,429,063	4,628,235	9,291,325	220,855	4,894,474	5,115,329	3,506,263	
3,380,632	68,081	1,288,457	1,346,398	2,702,936	64,249	1,423,850	1,488,099	1,020,006	
25,539	514	9,734	10,172	20,420	485	10,757	11,242	7,706	
378,783	7,628	144,365	150,857	302,850	7,199	159,535	166,734	114,287	
220,872	4,448	84,181	87,966	176,595	4,198	93,026	97,224	66,642	
1,440,240	29,004	548,917	573,602	1,151,523	27,372	606,598	633,970	434,550	
59,279	1,194	22,593	23,609	47,396	1,127	24,967	26,094	17,886	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
30204	LAKES REGIONAL HEALTHCARE	940,076	0.142302%	9,394,349	15,478,119
30207	DICKINSON CO SOIL & WATER CONS DIST	4,490	0.000680%	44,869	73,927
30301	CITY OF SPIRIT LAKE	128,364	0.019431%	1,282,763	2,113,478
30302	CITY OF ARNOLDS PARK	39,436	0.005970%	394,093	649,307
30303	CITY OF TERRIL	8,486	0.001285%	84,799	139,715
30304	CITY OF SUPERIOR	3,858	0.000584%	38,550	63,515
30305	CITY OF LAKE PARK	18,881	0.002858%	188,678	310,866
30306	CITY OF OKOBOJI	19,645	0.002974%	196,311	323,442
30307	CITY OF MILFORD	42,264	0.006398%	422,351	695,865
30310	IOWA GREAT LAKES SANITARY DISTRICT	74,590	0.011291%	745,393	1,228,108
30313	CITY OF ORLEANS	1,715	0.000260%	17,140	28,239
30314	CITY OF WAHPETON	13,321	0.002016%	133,119	219,326
30315	CITY OF WEST OKOBOJI	10,546	0.001596%	105,384	173,631
30317	L H A OF SPIRIT LAKE	4,501	0.000681%	44,976	74,103
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	501	0.000076%	5,011	8,257
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	765,210	0.115832%	7,646,874	12,598,980
30528	HARRIS LAKE PARK COMM SCH DIST	199,406	0.030185%	1,992,698	3,283,166
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	607,230	0.091918%	6,068,155	9,997,885
30602	CENTRAL WATER SYSTEM APK OKJ	12,507	0.001893%	124,984	205,924
30701	MILFORD MUNICIPAL UTILITIES	45,626	0.006906%	455,945	751,215
30702	LAKE PARK MUNICIPAL UTILITIES	22,049	0.003338%	220,337	363,027
31201	DUBUQUE COUNTY	1,259,718	0.190687%	12,588,579	20,740,928
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	21,998	0.003330%	219,834	362,198
31204	DUBUQUE COUNTY ASSESSOR	33,461	0.005065%	334,381	550,926
31205	CITY ASSESSORS OFFICE DUBUQUE CO	35,575	0.005385%	355,511	585,739
31209	DUBUQUE SOIL & WATER CONS DIST	8,327	0.001261%	83,216	137,107
31301	CITY OF CASCADE	32,263	0.004884%	322,412	531,206
31302	CITY OF WORTHINGTON	9,027	0.001366%	90,211	148,632
31303	CITY OF FARLEY	14,889	0.002254%	148,790	245,146
31305	CITY OF DUBUQUE	2,289,200	0.346523%	22,876,378	37,691,093
31306	CITY OF DYERSVILLE	71,216	0.010780%	711,671	1,172,549
31307	CITY OF EPWORTH	18,514	0.002803%	185,013	304,828
31308	CITY OF NEW VIENNA	7,150	0.001082%	71,452	117,724
31310	CITY OF BANKSTON	94	0.000014%	938	1,545

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
4,282,814	86,249	1,632,305	1,705,709	3,424,263	81,395	1,803,829	1,885,224	1,292,212	
20,456	412	7,796	8,147	16,355	389	8,615	9,004	6,172	
584,802	11,777	222,885	232,908	467,570	11,114	246,306	257,420	176,447	
179,664	3,618	68,475	71,554	143,647	3,415	75,671	79,086	54,208	
38,659	779	14,734	15,397	30,910	735	16,282	17,017	11,664	
17,575	354	6,698	6,999	14,051	334	7,402	7,736	5,303	
86,017	1,732	32,784	34,258	68,774	1,635	36,228	37,863	25,953	
89,497	1,802	34,110	35,644	71,556	1,701	37,694	39,395	27,003	
192,547	3,878	73,385	76,685	153,948	3,659	81,097	84,756	58,095	
339,819	6,843	129,515	135,339	271,697	6,458	143,124	149,582	102,530	
7,814	157	2,978	3,112	6,247	149	3,291	3,440	2,358	
60,688	1,222	23,130	24,170	48,522	1,153	25,560	26,713	18,311	
48,044	968	18,311	19,134	38,413	913	20,235	21,148	14,496	
20,504	413	7,815	8,166	16,394	390	8,636	9,026	6,187	
2,285	46	871	910	1,827	43	962	1,005	689	
3,486,153	70,206	1,328,674	1,388,424	2,787,304	66,254	1,468,293	1,534,547	1,051,843	
908,456	18,295	346,239	361,809	726,343	17,265	382,622	399,887	274,100	
2,766,427	55,711	1,054,366	1,101,780	2,211,857	52,576	1,165,159	1,217,735	834,687	
56,979	1,147	21,716	22,693	45,556	1,083	23,998	25,081	17,192	
207,862	4,186	79,222	82,785	166,193	3,950	87,547	91,497	62,716	
100,450	2,023	38,284	40,006	80,313	1,909	42,307	44,216	30,308	
5,739,040	115,575	2,187,315	2,285,677	4,588,567	109,070	2,417,160	2,526,230	1,731,585	
100,221	2,018	38,197	39,915	80,130	1,905	42,211	44,116	30,239	
152,442	3,070	58,100	60,713	121,883	2,897	64,205	67,102	45,995	
162,075	3,264	61,771	64,549	129,584	3,080	68,262	71,342	48,901	
37,938	764	14,459	15,109	30,332	721	15,979	16,700	11,447	
146,985	2,960	56,020	58,540	117,520	2,793	61,907	64,700	44,348	
41,127	828	15,675	16,379	32,882	782	17,322	18,104	12,409	
67,832	1,366	25,853	27,015	54,234	1,289	28,570	29,859	20,466	
10,429,171	210,027	3,974,860	4,153,607	8,338,494	198,206	4,392,542	4,590,748	3,146,693	
324,446	6,534	123,656	129,216	259,406	6,166	136,650	142,816	97,892	
84,346	1,699	32,147	33,592	67,438	1,603	35,525	37,128	25,449	
32,574	656	12,415	12,973	26,044	619	13,720	14,339	9,828	
428	9	163	170	342	8	180	188	129	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
31311	CITY OF PEOSTA	42,306	0.006404%	422,768	696,552
31312	CITY OF CENTRALIA	80	0.000012%	803	1,323
31313	CITY OF LUXEMBURG	3,607	0.000546%	36,044	59,386
31314	CITY OF BERNARD	2,471	0.000374%	24,696	40,688
31316	CITY OF SHERRILL	865	0.000131%	8,644	14,242
31317	CITY OF GRAF	121	0.000018%	1,205	1,985
31318	CITY OF HOLY CROSS	2,192	0.000332%	21,906	36,092
31319	CITY OF ASBURY	68,403	0.010354%	683,563	1,126,238
31320	CITY OF RICKARDSVILLE	693	0.000105%	6,926	11,411
31321	CITY OF ZWINGLE	616	0.000093%	6,158	10,146
31322	CITY OF DURANGO	40	0.000006%	402	662
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	6,929,901	1.048999%	69,251,718	114,099,051
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	1,984,746	0.300437%	19,833,911	32,678,328
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	247,399	0.037449%	2,472,299	4,073,357
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	25,609	0.003876%	255,911	421,639
32201	EMMET COUNTY	235,242	0.035609%	2,350,814	3,873,199
32203	EMMET CO AGR EXT DIST	5,744	0.000869%	57,398	94,570
32301	CITY OF ARMSTRONG	8,862	0.001341%	88,556	145,904
32302	CITY OF RINGSTED	8,047	0.001218%	80,415	132,492
32303	CITY OF ESTHERVILLE	203,101	0.030744%	2,029,620	3,343,999
32307	CITY OF DOLLIVER	536	0.000081%	5,354	8,822
32308	CITY OF WALLINGFORD	658	0.000100%	6,578	10,838
32309	CITY OF GRUVER	357	0.000054%	3,570	5,881
32521	ESTHERVILLE LINCOLN CENTRAL CSD	813,403	0.123127%	8,128,475	13,392,466
32525	IOWA LAKES COMMUNITY COLLEGE	524,007	0.079320%	5,236,489	8,627,633
32601	EMMET COUNTY COUNCIL GOVTS	7,554	0.001144%	75,491	124,379
33201	FAYETTE COUNTY	394,678	0.059744%	3,944,083	6,498,266
33203	FAYETTE COUNTY AGR EXTENSION DISTRICT	9,919	0.001501%	99,122	163,313
33206	FAYETTE CO SOIL & WATER CONS DIST	2,617	0.000396%	26,156	43,095
33301	CITY OF OELWEIN	130,333	0.019729%	1,302,445	2,145,907
33302	CITY OF WEST UNION	40,363	0.006110%	403,352	664,563
33303	CITY OF WAUCOMA	3,011	0.000456%	30,093	49,582
33305	CITY OF FAYETTE	28,461	0.004308%	284,414	468,599
33306	CITY OF CLERMONT	9,588	0.001451%	95,815	157,864

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
192,737	3,881	73,458	76,761	154,100	3,663	81,177	84,840	58,153	
366	7	140	146	293	7	154	161	110	
16,432	331	6,263	6,544	13,138	312	6,921	7,233	4,958	
11,259	227	4,291	4,484	9,002	214	4,742	4,956	3,397	
3,941	79	1,502	1,570	3,151	75	1,660	1,735	1,189	
549	11	209	219	439	10	231	241	166	
9,987	201	3,806	3,977	7,984	190	4,206	4,396	3,013	
311,631	6,276	118,772	124,113	249,161	5,923	131,252	137,175	94,026	
3,157	64	1,203	1,258	2,525	60	1,330	1,390	953	
2,807	57	1,070	1,118	2,245	53	1,182	1,235	847	
183	4	70	73	147	3	77	80	55	
31,571,345	635,796	12,032,755	12,573,863	25,242,414	600,014	13,297,172	13,897,186	9,525,719	
9,042,132	182,094	3,446,219	3,601,194	7,229,507	171,846	3,808,352	3,980,198	2,728,196	
1,127,103	22,698	429,572	448,889	901,159	21,421	474,711	496,132	340,070	
116,668	2,350	44,466	46,465	93,281	2,217	49,138	51,355	35,201	
1,071,719	21,583	408,463	426,831	856,877	20,368	451,385	471,753	323,359	
26,168	527	9,973	10,422	20,922	497	11,021	11,518	7,895	
40,372	813	15,387	16,079	32,279	767	17,004	17,771	12,181	
36,661	738	13,972	14,601	29,311	697	15,441	16,138	11,061	
925,288	18,634	352,654	368,513	739,801	17,585	389,712	407,297	279,178	
2,441	49	930	972	1,951	46	1,028	1,074	737	
2,999	60	1,143	1,194	2,397	57	1,263	1,320	905	
1,627	33	620	648	1,301	31	685	716	491	
3,705,711	74,627	1,412,354	1,475,867	2,962,848	70,427	1,560,766	1,631,193	1,118,089	
2,387,276	48,076	909,860	950,776	1,908,712	45,370	1,005,470	1,050,840	720,290	
34,416	693	13,117	13,707	27,517	654	14,495	15,149	10,384	
1,798,078	36,210	685,300	716,117	1,437,627	34,172	757,312	791,484	542,517	
45,189	910	17,223	17,997	36,130	859	19,033	19,892	13,634	
11,924	240	4,545	4,749	9,534	227	5,022	5,249	3,598	
593,775	11,958	226,305	236,482	474,745	11,285	250,085	261,370	179,154	
183,885	3,703	70,084	73,236	147,023	3,495	77,449	80,944	55,482	
13,719	276	5,229	5,464	10,969	261	5,778	6,039	4,139	
129,662	2,611	49,418	51,640	103,669	2,464	54,611	57,075	39,122	
43,681	880	16,648	17,397	34,925	830	18,398	19,228	13,180	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
33307	CITY OF ELGIN	10,918	0.001653%	109,108	179,767
33308	CITY OF HAWKEYE	7,286	0.001103%	72,807	119,957
33309	CITY OF WESTGATE	670	0.000101%	6,693	11,027
33310	CITY OF ARLINGTON	7,467	0.001130%	74,614	122,934
33311	CITY OF MAYNARD	9,020	0.001365%	90,140	148,514
33316	CITY OF RANDALIA	465	0.000070%	4,645	7,654
33317	CITY OF ST LUCAS	1,308	0.000198%	13,068	21,531
33321	CITY OF WADENA	2,629	0.000398%	26,272	43,286
33324	WESTGATE PUBLIC LIBRARY	643	0.000097%	6,423	10,582
33564	NORTH FAYETTE COMMUNITY SCHOOL DISTRICT	512,310	0.077550%	5,119,607	8,435,058
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	182,142	0.027571%	1,820,182	2,998,929
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	848,688	0.128468%	8,481,091	13,973,436
33567	VALLEY COMMUNITY SCHOOL DISTRICT	264,614	0.040055%	2,644,339	4,356,809
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	225,637	0.034155%	2,254,830	3,715,055
34201	FLOYD COUNTY	404,455	0.061223%	4,041,786	6,659,242
34203	FLOYD CO AGRICULTURAL EXTENSION	13,712	0.002076%	137,030	225,770
34205	FLOYD COUNTY MEMORIAL HOSP	853,496	0.129196%	8,529,136	14,052,594
34302	CITY OF CHARLES CITY	196,641	0.029766%	1,965,066	3,237,640
34303	CITY OF ROCKFORD	16,760	0.002537%	167,490	275,957
34305	CITY OF NORA SPRINGS	15,682	0.002374%	156,717	258,208
34306	CITY OF FLOYD	5,600	0.000848%	55,961	92,202
34309	CITY OF RUDD	5,781	0.000875%	57,767	95,177
34311	CITY OF MARBLE ROCK	5,597	0.000847%	55,933	92,154
34314	CITY OF COLWELL	402	0.000061%	4,016	6,617
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	285,318	0.043189%	2,851,229	4,697,682
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,023,380	0.154912%	10,226,811	16,849,682
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	14,944	0.002262%	149,339	246,051
34701	ROCKFORD MUNIC LIGHT PLANT	9,757	0.001477%	97,504	160,647
35201	FRANKLIN COUNTY	358,500	0.054267%	3,582,552	5,902,608
35203	FRANKLIN CO AGRI EXT DIST	10,941	0.001656%	109,338	180,146
35205	FRANKLIN GEN HOSP	497,757	0.075347%	4,974,176	8,195,446
35207	FRANKLIN CO SOIL & WATER CONS DIST	420	0.000064%	4,195	6,912
35301	CITY OF HAMPTON	85,091	0.012880%	850,329	1,401,002
35302	CITY OF LATIMER	7,703	0.001166%	76,976	126,825

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
49,742	1,002	18,958	19,811	39,771	945	20,950	21,895	15,008	
33,192	668	12,650	13,219	26,537	631	13,980	14,611	10,015	
3,051	61	1,163	1,215	2,439	58	1,285	1,343	921	
34,016	685	12,965	13,548	27,198	646	14,327	14,973	10,263	
41,094	828	15,662	16,366	32,856	781	17,308	18,089	12,399	
2,118	43	807	843	1,693	40	892	932	639	
5,958	120	2,271	2,373	4,764	113	2,509	2,622	1,798	
11,977	241	4,565	4,770	9,576	228	5,045	5,273	3,614	
2,928	59	1,116	1,166	2,341	56	1,233	1,289	883	
2,333,991	47,003	889,552	929,554	1,866,109	44,357	983,027	1,027,384	704,213	
829,807	16,711	316,264	330,486	663,461	15,770	349,497	365,267	250,370	
3,866,466	77,865	1,473,623	1,539,891	3,091,379	73,482	1,628,472	1,701,954	1,166,592	
1,205,534	24,278	459,464	480,126	963,868	22,911	507,745	530,656	363,734	
1,027,960	20,701	391,785	409,404	821,890	19,536	432,955	452,491	310,156	
1,842,620	37,107	702,276	733,857	1,473,240	35,019	776,072	811,091	555,956	
62,471	1,258	23,809	24,880	49,947	1,187	26,311	27,498	18,849	
3,888,370	78,306	1,481,971	1,548,614	3,108,891	73,898	1,637,698	1,711,596	1,173,200	
895,859	18,041	341,438	356,792	716,271	17,026	377,317	394,343	270,299	
76,358	1,538	29,102	30,411	61,051	1,451	32,160	33,611	23,039	
71,446	1,439	27,230	28,455	57,124	1,358	30,092	31,450	21,557	
25,512	514	9,723	10,161	20,398	485	10,745	11,230	7,698	
26,336	530	10,037	10,489	21,056	501	11,092	11,593	7,946	
25,499	514	9,719	10,156	20,389	485	10,740	11,225	7,694	
1,831	37	698	729	1,464	35	771	806	552	
1,299,854	26,177	495,412	517,691	1,039,280	24,704	547,471	572,175	392,193	
4,662,327	93,892	1,776,948	1,856,857	3,727,697	88,608	1,963,672	2,052,280	1,406,719	
68,083	1,371	25,948	27,115	54,434	1,294	28,675	29,969	20,542	
44,451	895	16,942	17,703	35,540	845	18,722	19,567	13,412	
1,633,259	32,891	622,482	650,475	1,305,848	31,040	687,894	718,934	492,787	
49,846	1,004	18,998	19,852	39,854	947	20,994	21,941	15,040	
2,267,690	45,668	864,282	903,149	1,813,099	43,097	955,102	998,199	684,208	
1,912	39	729	762	1,530	36	805	841	577	
387,659	7,807	147,748	154,392	309,947	7,367	163,274	170,641	116,965	
35,093	707	13,375	13,976	28,058	667	14,780	15,447	10,588	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
35305	CITY OF COULTER	1,279	0.000194%	12,782	21,059
35308	CITY OF ALEXANDER	1,506	0.000228%	15,047	24,791
35309	CITY OF SHEFFIELD	15,692	0.002375%	156,808	258,357
35310	CITY OF GENEVA	1,206	0.000182%	12,047	19,849
35311	CITY OF HANSELL	1,152	0.000174%	11,517	18,975
35312	CITY OF POPEJOY	137	0.000021%	1,368	2,254
35313	ALEXANDER PUB LIBRARY	912	0.000138%	9,114	15,016
35314	COULTER PUBLIC LIBRARY	1,492	0.000226%	14,912	24,569
35548	CAL COMMUNITY SCHOOL DISTRICT	168,107	0.025447%	1,679,923	2,767,838
36201	FREMONT COUNTY	210,538	0.031870%	2,103,945	3,466,457
36203	FREMONT COUNTY AGRI EXTENSION DIST	13,742	0.002080%	137,323	226,253
36301	CITY OF HAMBURG	21,549	0.003262%	215,341	354,796
36302	CITY OF RANDOLPH	1,618	0.000245%	16,167	26,637
36303	CITY OF SIDNEY	20,134	0.003048%	201,199	331,496
36304	CITY OF RIVERTON	3,134	0.000474%	31,322	51,607
36305	CITY OF FARRAGUT	8,642	0.001308%	86,356	142,281
36306	CITY OF TABOR	14,922	0.002259%	149,121	245,692
36308	CITY OF THURMAN	1,286	0.000195%	12,850	21,172
36310	CITY OF IMOGENE	161	0.000024%	1,606	2,647
36312	RANDOLPH PUBLIC LIBRARY	440	0.000067%	4,399	7,248
36315	LOW RENT HOUSING AGENCY OF TABOR	771	0.000117%	7,709	12,701
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	4,033	0.000610%	40,300	66,399
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,842	0.000430%	28,403	46,797
36318	LOW RENT HOUSING AGENCY OF SIDNEY	583	0.000088%	5,831	9,607
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	318,754	0.048251%	3,185,363	5,248,200
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	123,382	0.018677%	1,232,981	2,031,459
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	268,605	0.040660%	2,684,220	4,422,517
36601	FREMONT CO LANDFILL COMMISSION	9,855	0.001492%	98,481	162,257
37201	GREENE COUNTY	259,939	0.039348%	2,597,617	4,279,830
37203	GREENE CO AGR EXT DIS	12,256	0.001855%	122,475	201,790
37204	GREENE COUNTY MEDICAL CENTER	889,629	0.134666%	8,890,221	14,647,518
37208	GREENE CO SOIL & WATER CONS DIST	1,433	0.000217%	14,317	23,588
37301	CITY OF RIPPEY	1,567	0.000237%	15,656	25,794
37302	CITY OF SCRANTON	8,500	0.001287%	84,943	139,952

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
5,827	117	2,221	2,321	4,659	111	2,454	2,565	1,758	
6,860	138	2,614	2,732	5,484	130	2,889	3,019	2,070	
71,488	1,440	27,246	28,471	57,157	1,359	30,109	31,468	21,569	
5,492	111	2,093	2,187	4,391	104	2,313	2,417	1,657	
5,250	106	2,001	2,091	4,198	100	2,211	2,311	1,584	
624	13	238	248	499	12	263	275	188	
4,155	84	1,584	1,655	3,323	79	1,750	1,829	1,254	
6,798	137	2,591	2,708	5,436	129	2,863	2,992	2,051	
765,864	15,423	291,893	305,019	612,335	14,555	322,566	337,121	231,077	
959,173	19,316	365,569	382,008	766,893	18,229	403,983	422,212	289,402	
62,605	1,261	23,860	24,933	50,054	1,190	26,368	27,558	18,889	
98,172	1,977	37,416	39,099	78,492	1,866	41,348	43,214	29,621	
7,370	148	2,809	2,935	5,892	140	3,104	3,244	2,224	
91,725	1,847	34,959	36,531	73,337	1,743	38,633	40,376	27,675	
14,280	288	5,442	5,687	11,417	271	6,014	6,285	4,308	
39,369	793	15,005	15,680	31,478	748	16,581	17,329	11,878	
67,983	1,369	25,910	27,076	54,355	1,292	28,633	29,925	20,512	
5,858	118	2,233	2,333	4,684	111	2,467	2,578	1,768	
732	15	279	292	586	14	308	322	221	
2,006	40	764	799	1,603	38	845	883	605	
3,514	71	1,339	1,400	2,810	67	1,480	1,547	1,060	
18,373	370	7,002	7,317	14,689	349	7,738	8,087	5,543	
12,949	261	4,935	5,157	10,353	246	5,454	5,700	3,907	
2,658	54	1,013	1,059	2,126	51	1,120	1,171	802	
1,452,183	29,245	553,469	578,358	1,161,072	27,599	611,628	639,227	438,153	
562,107	11,320	214,235	223,869	449,424	10,683	236,747	247,430	169,599	
1,223,716	24,644	466,394	487,367	978,405	23,257	515,403	538,660	369,220	
44,897	904	17,111	17,881	35,896	853	18,910	19,763	13,546	
1,184,234	23,849	451,346	471,643	946,838	22,506	498,774	521,280	357,308	
55,836	1,124	21,281	22,238	44,643	1,061	23,517	24,578	16,847	
4,052,986	81,621	1,544,711	1,614,175	3,240,507	77,027	1,707,031	1,784,058	1,222,868	
6,527	131	2,488	2,599	5,218	124	2,749	2,873	1,969	
7,137	144	2,720	2,843	5,707	136	3,006	3,142	2,153	
38,725	780	14,759	15,423	30,962	736	16,310	17,046	11,684	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
37303	CITY OF JEFFERSON	113,850	0.017234%	1,137,723	1,874,511
37304	CITY OF GRAND JUNCTION	4,788	0.000725%	47,847	78,832
37306	CITY OF PATON	5,458	0.000826%	54,546	89,869
37307	CITY OF CHURDAN	8,280	0.001253%	82,739	136,320
37309	CITY OF DANA	300	0.000045%	2,998	4,939
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	106,946	0.016189%	1,068,729	1,760,836
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,908	0.002408%	158,976	261,929
38201	GRUNDY COUNTY	259,814	0.039329%	2,596,370	4,277,777
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	9,679	0.001465%	96,720	159,356
38210	GRUNDY CO SOIL & WATER CONS DIST	1,084	0.000164%	10,837	17,855
38301	CITY OF CONRAD	20,400	0.003088%	203,864	335,886
38302	CITY OF DIKE	22,459	0.003400%	224,441	369,789
38303	CITY OF GRUNDY CENTER	42,674	0.006460%	426,450	702,618
38304	CITY OF WELLSBURG	11,960	0.001810%	119,515	196,913
38305	CITY OF REINBECK	28,314	0.004286%	282,952	466,191
38307	CITY OF BEAMAN	2,311	0.000350%	23,097	38,055
38310	CITY OF STOUT	1,972	0.000299%	19,710	32,474
38313	CITY OF MORRISON	121	0.000018%	1,205	1,985
38318	CITY OF HOLLAND	1,531	0.000232%	15,303	25,213
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	404,282	0.061197%	4,040,065	6,656,407
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	525,927	0.079611%	5,255,681	8,659,254
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	291,145	0.044071%	2,909,460	4,793,623
38581	BCLUW COMMUNITY SCHOOL DISTRICT	360,526	0.054574%	3,602,804	5,935,976
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	49,568	0.007503%	495,337	816,117
39201	GUTHRIE COUNTY	300,272	0.045453%	3,000,671	4,943,902
39203	GUTHRIE COUNTY AGRI	8,792	0.001331%	87,860	144,758
39204	GUTHRIE COUNTY HOSPITAL	625,752	0.094722%	6,253,246	10,302,840
39205	GUTHRIE CO ASSESSOR	12,554	0.001900%	125,458	206,705
39208	GUTHRIE CO SOIL & WATER CONS DIST	1,212	0.000184%	12,116	19,963
39301	CITY OF PANORA	45,985	0.006961%	459,536	757,132
39302	CITY OF GUTHRIE CTR	42,580	0.006445%	425,506	701,063
39303	CITY OF STUART	55,440	0.008392%	554,023	912,808
39304	CITY OF BAYARD	9,984	0.001511%	99,774	164,388
39305	CITY OF JAMAICA	2,176	0.000329%	21,746	35,828

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
518,679	10,445	197,684	206,573	414,702	9,857	218,457	228,314	156,496	
21,813	439	8,314	8,687	17,440	415	9,187	9,602	6,581	
24,867	501	9,478	9,904	19,883	473	10,473	10,946	7,503	
37,720	760	14,376	15,023	30,159	717	15,887	16,604	11,381	
1,367	28	521	544	1,093	26	576	602	412	
487,226	9,812	185,696	194,046	389,554	9,260	205,209	214,469	147,006	
72,476	1,460	27,623	28,865	57,948	1,377	30,525	31,902	21,867	
1,183,666	23,837	451,129	471,416	946,382	22,496	498,535	521,031	357,136	
44,094	888	16,805	17,561	35,254	838	18,571	19,409	13,304	
4,940	99	1,883	1,968	3,950	94	2,081	2,175	1,491	
92,940	1,872	35,422	37,015	74,309	1,766	39,144	40,910	28,042	
102,321	2,061	38,997	40,751	81,809	1,945	43,095	45,040	30,872	
194,415	3,915	74,097	77,429	155,441	3,695	81,883	85,578	58,659	
54,486	1,097	20,766	21,700	43,563	1,036	22,948	23,984	16,440	
128,996	2,598	49,164	51,375	103,137	2,452	54,330	56,782	38,921	
10,530	212	4,013	4,194	8,419	200	4,435	4,635	3,177	
8,986	181	3,425	3,579	7,185	171	3,785	3,956	2,711	
549	11	209	219	439	10	231	241	166	
6,976	140	2,659	2,779	5,578	133	2,938	3,071	2,105	
1,841,836	37,092	701,977	733,545	1,472,614	35,004	775,742	810,746	555,719	
2,396,026	48,252	913,195	954,261	1,915,708	45,536	1,009,155	1,054,691	722,930	
1,326,401	26,712	505,530	528,263	1,060,505	25,208	558,652	583,860	400,202	
1,642,492	33,077	626,001	654,152	1,313,230	31,216	691,782	722,998	495,573	
225,820	4,548	86,067	89,937	180,552	4,292	95,111	99,403	68,135	
1,367,983	27,549	521,378	544,824	1,093,751	25,999	576,165	602,164	412,748	
40,055	807	15,266	15,953	32,026	761	16,870	17,631	12,085	
2,850,808	57,411	1,086,526	1,135,386	2,279,323	54,180	1,200,699	1,254,879	860,147	
57,195	1,152	21,799	22,779	45,730	1,087	24,090	25,177	17,257	
5,524	111	2,105	2,200	4,416	105	2,327	2,432	1,667	
209,499	4,219	79,846	83,437	167,502	3,982	88,237	92,219	63,210	
193,985	3,907	73,933	77,258	155,098	3,687	81,702	85,389	58,529	
252,575	5,086	96,264	100,593	201,943	4,800	106,379	111,179	76,207	
45,486	916	17,336	18,116	36,368	864	19,158	20,022	13,724	
9,914	200	3,778	3,948	7,926	188	4,175	4,363	2,991	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
39306	CITY OF BAGLEY	3,604	0.000545%	36,012	59,333
39307	CITY OF MENLO	5,549	0.000840%	55,450	91,359
39311	CITY OF YALE	2,288	0.000346%	22,863	37,670
39313	JAMAICA PUB LIBRARY	787	0.000119%	7,865	12,958
39314	BAGLEY PUBLIC LIBRARY	752	0.000114%	7,515	12,382
39540	GUTHRIE COMM SCH DIST	313,970	0.047527%	3,137,556	5,169,434
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	463,549	0.070169%	4,632,326	7,632,215
40201	HAMILTON COUNTY	417,477	0.063195%	4,171,922	6,873,654
40202	HAMILTON HOSPITAL	1,033,828	0.156494%	10,331,228	17,021,719
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	12,208	0.001848%	121,997	201,001
40301	CITY OF ELLSWORTH	15,175	0.002297%	151,651	249,859
40302	CITY OF WEBSTER CITY	236,596	0.035814%	2,364,346	3,895,493
40303	CITY OF STRATFORD	15,582	0.002359%	155,716	256,557
40304	CITY OF JEWELL	12,392	0.001876%	123,840	204,039
40305	KENDALL YOUNG LIBRARY	32,306	0.004890%	322,838	531,907
40307	CITY OF BLAIRSBURG	1,662	0.000252%	16,605	27,358
40308	CITY OF WILLIAMS	7,357	0.001114%	73,516	121,126
40309	CITY OF STANHOPE	9,747	0.001475%	97,406	160,487
40310	CITY OF RANDALL	3,298	0.000499%	32,954	54,296
40311	CITY OF KAMRAR	1,411	0.000214%	14,098	23,228
40540	STRATFORD COMM SCH DIST	97,038	0.014689%	969,714	1,597,700
40541	WEBSTER CITY COMM SCH DIST	1,039,335	0.157327%	10,386,252	17,112,378
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	453,428	0.068637%	4,531,181	7,465,569
40543	NORTHEAST HAMILTON COMM SCH DIST	95,716	0.014489%	956,507	1,575,940
40601	HAMILTON CO SOLID WASTE COMM	13,564	0.002053%	135,548	223,328
41201	HANCOCK COUNTY	217,225	0.032882%	2,170,766	3,576,552
41203	HANCOCK COUNTY AGRI EXT DIST	10,412	0.001576%	104,047	171,428
41204	HANCOCK COUNTY HEALTH SYSTEM	680,260	0.102973%	6,797,959	11,200,310
41301	CITY OF KLEMME	8,173	0.001237%	81,672	134,563
41302	CITY OF BRITT	28,419	0.004302%	284,000	467,918
41303	CITY OF GARNER	51,111	0.007737%	510,762	841,532
41304	CITY OF CORWITH	7,078	0.001071%	70,727	116,530
41305	CITY OF KANAWHA	9,117	0.001380%	91,106	150,107
41306	CITY OF CRYSTAL LAKE	4,284	0.000649%	42,813	70,538

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
16,417	331	6,257	6,539	13,127	312	6,915	7,227	4,953	
25,279	509	9,635	10,068	20,212	480	10,647	11,127	7,627	
10,423	210	3,973	4,151	8,334	198	4,390	4,588	3,145	
3,586	72	1,367	1,428	2,867	68	1,510	1,578	1,082	
3,426	69	1,306	1,365	2,740	65	1,443	1,508	1,034	
1,430,388	28,806	545,163	569,678	1,143,647	27,185	602,449	629,634	431,577	
2,111,843	42,529	804,885	841,080	1,688,494	40,136	889,463	929,599	637,186	
1,901,948	38,302	724,888	757,486	1,520,676	36,147	801,060	837,207	573,857	
4,709,930	94,851	1,795,091	1,875,815	3,765,757	89,512	1,983,721	2,073,233	1,421,082	
55,617	1,120	21,197	22,151	44,468	1,057	23,425	24,482	16,781	
69,136	1,392	26,350	27,535	55,277	1,314	29,119	30,433	20,860	
1,077,888	21,707	410,814	429,288	861,809	20,485	453,983	474,468	325,221	
70,990	1,430	27,056	28,273	56,759	1,349	29,899	31,248	21,419	
56,458	1,137	21,518	22,485	45,140	1,073	23,779	24,852	17,034	
147,179	2,964	56,094	58,617	117,675	2,797	61,989	64,786	44,407	
7,570	152	2,885	3,015	6,052	144	3,188	3,332	2,284	
33,516	675	12,774	13,348	26,797	637	14,116	14,753	10,112	
44,407	894	16,925	17,686	35,505	844	18,703	19,547	13,398	
15,024	303	5,726	5,983	12,012	286	6,328	6,614	4,533	
6,427	129	2,450	2,560	5,139	122	2,707	2,829	1,939	
442,085	8,903	168,492	176,069	353,464	8,402	186,197	194,599	133,386	
4,735,015	95,356	1,804,652	1,885,806	3,785,814	89,989	1,994,287	2,084,276	1,428,651	
2,065,732	41,601	787,310	822,715	1,651,626	39,259	870,042	909,301	623,273	
436,064	8,782	166,197	173,671	348,650	8,287	183,661	191,948	131,570	
61,795	1,244	23,552	24,611	49,407	1,174	26,027	27,201	18,645	
989,636	19,930	377,179	394,141	791,250	18,808	416,813	435,621	298,593	
47,434	955	18,079	18,892	37,926	901	19,978	20,879	14,312	
3,099,139	62,412	1,181,172	1,234,289	2,477,873	58,899	1,305,291	1,364,190	935,073	
37,234	750	14,191	14,829	29,770	708	15,682	16,390	11,234	
129,474	2,607	49,346	51,565	103,518	2,461	54,531	56,992	39,065	
232,853	4,689	88,747	92,738	186,174	4,425	98,073	102,498	70,256	
32,244	649	12,289	12,842	25,780	613	13,580	14,193	9,729	
41,535	836	15,830	16,542	33,208	789	17,494	18,283	12,532	
19,518	393	7,439	7,773	15,605	371	8,221	8,592	5,889	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
41308	CITY OF WODEN	2,920	0.000442%	29,184	48,084
41309	CITY OF GOODELL	1,359	0.000206%	13,578	22,370
41401	BRITT TOWNSHIP CEMETERY - HANCOCK COUNTY	871	0.000132%	8,701	14,336
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	804	0.000122%	8,032	13,234
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,072	0.000162%	10,709	17,644
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	364,101	0.055115%	3,638,528	5,994,835
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	759,549	0.114975%	7,590,308	12,505,782
42201	HARDIN COUNTY	341,091	0.051632%	3,408,580	5,615,973
42203	HARDIN COUNTY AGRI	12,890	0.001951%	128,809	212,226
42206	HARDIN CO SOIL & WATER CONS DIST	1,327	0.000201%	13,260	21,847
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	15,996	0.002421%	159,851	263,371
42301	CITY OF RADCLIFFE	8,333	0.001261%	83,274	137,202
42302	CITY OF ACKLEY	17,451	0.002642%	174,394	287,332
42303	CITY OF ELDORA	60,016	0.009085%	599,752	988,151
42304	CITY OF IOWA FALLS	109,470	0.016571%	1,093,956	1,802,400
42307	ELLSWORTH MUNICIPAL HOSPITAL	880,109	0.133225%	8,795,079	14,490,762
42310	CITY OF ALDEN	16,729	0.002532%	167,180	275,445
42311	CITY OF STEAMBOAT ROCK	1,915	0.000290%	19,141	31,537
42313	CITY OF BUCKEYE	181	0.000027%	1,807	2,977
42314	CITY OF UNION	3,662	0.000554%	36,591	60,288
42315	CITY OF HUBBARD	13,713	0.002076%	137,038	225,784
42317	CITY OF WHITTEN	482	0.000073%	4,820	7,941
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,248	0.000189%	12,476	20,555
42326	CITY OF NEW PROVIDENCE	1,830	0.000277%	18,286	30,128
42327	CITY OF OWASA	121	0.000018%	1,205	1,985
42333	CENTRAL IOWA JUVENILE DETENTION CTR	313,035	0.047385%	3,128,216	5,154,046
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	369,248	0.055894%	3,689,964	6,079,580
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	260,696	0.039462%	2,605,182	4,292,295
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	729,439	0.110417%	7,289,414	12,010,031
42556	ALDEN COMMUNITY SCHOOL DISTRICT	159,201	0.024099%	1,590,920	2,621,199
43201	HARRISON COUNTY	377,091	0.057081%	3,768,339	6,208,711
43203	HARRISON COUNTY AGR EXT DIST	11,799	0.001786%	117,906	194,263
43301	CITY OF MISSOURI VALLEY	44,971	0.006807%	449,402	740,434
43303	CITY OF WOODBINE	21,276	0.003221%	212,615	350,304

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
13,305	268	5,071	5,299	10,638	253	5,604	5,857	4,014	
6,190	125	2,359	2,465	4,949	118	2,607	2,725	1,868	
3,967	80	1,512	1,580	3,172	75	1,671	1,746	1,197	
3,662	74	1,396	1,458	2,928	70	1,542	1,612	1,105	
4,882	98	1,861	1,944	3,903	93	2,056	2,149	1,473	
1,658,778	33,405	632,208	660,638	1,326,251	31,525	698,642	730,167	500,487	
3,460,365	69,686	1,318,845	1,378,153	2,766,684	65,764	1,457,431	1,523,195	1,044,063	
1,553,946	31,294	592,254	618,887	1,242,435	29,533	654,489	684,022	468,857	
58,723	1,183	22,381	23,388	46,952	1,116	24,733	25,849	17,718	
6,045	122	2,304	2,408	4,834	115	2,546	2,661	1,824	
72,875	1,468	27,775	29,024	58,267	1,385	30,693	32,078	21,988	
37,964	765	14,469	15,120	30,354	722	15,990	16,712	11,454	
79,505	1,601	30,302	31,664	63,567	1,511	33,486	34,997	23,988	
273,423	5,506	104,209	108,895	218,610	5,196	115,160	120,356	82,497	
498,726	10,044	190,079	198,627	398,750	9,478	210,053	219,531	150,476	
4,009,611	80,747	1,528,179	1,596,901	3,205,827	76,203	1,688,762	1,764,965	1,209,781	
76,216	1,535	29,048	30,354	60,937	1,448	32,101	33,549	22,996	
8,726	176	3,326	3,475	6,977	166	3,675	3,841	2,633	
824	17	314	328	659	16	347	363	249	
16,682	336	6,358	6,644	13,338	317	7,026	7,343	5,033	
62,475	1,258	23,811	24,882	49,951	1,187	26,313	27,500	18,850	
2,197	44	837	875	1,756	42	925	967	663	
5,688	115	2,168	2,265	4,548	108	2,396	2,504	1,716	
8,336	168	3,177	3,320	6,665	158	3,511	3,669	2,515	
549	11	209	219	439	10	231	241	166	
1,426,131	28,720	543,540	567,982	1,140,242	27,104	600,656	627,760	430,293	
1,682,227	33,877	641,146	669,978	1,345,001	31,971	708,518	740,489	507,562	
1,187,683	23,918	452,660	473,016	949,594	22,572	500,227	522,799	358,348	
3,323,190	66,924	1,266,564	1,323,521	2,657,009	63,157	1,399,656	1,462,813	1,002,674	
725,289	14,606	276,429	288,859	579,894	13,784	305,476	319,260	218,834	
1,717,958	34,597	654,764	684,208	1,373,569	32,650	723,567	756,217	518,343	
53,753	1,082	20,487	21,408	42,977	1,022	22,639	23,661	16,218	
204,879	4,126	78,085	81,597	163,808	3,894	86,291	90,185	61,816	
96,930	1,952	36,943	38,604	77,499	1,842	40,825	42,667	29,246	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
43305	CITY OF DUNLAP	15,570	0.002357%	155,598	256,363
43306	CITY OF LOGAN	24,024	0.003637%	240,075	395,547
43307	CITY OF PERSIA	2,383	0.000361%	23,817	39,241
43308	CITY OF PISGAH	5,868	0.000888%	58,642	96,619
43309	CITY OF MODALE	4,014	0.000608%	40,112	66,089
43310	CITY OF MONDAMIN	6,616	0.001002%	66,120	108,939
43311	WOODBINE PUBLIC LIBRARY	4,267	0.000646%	42,640	70,254
43315	CITY OF MAGNOLIA	709	0.000107%	7,085	11,674
43317	CITY OF LITTLE SIOUX	1,810	0.000274%	18,083	29,794
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	7,365	0.001115%	73,601	121,265
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	424,473	0.064254%	4,241,830	6,988,834
43563	WEST HARRISON COMM SCH DIST	215,048	0.032553%	2,149,017	3,540,717
43564	LOGAN MAGNOLIA COMM SCH DIST	384,300	0.058173%	3,840,375	6,327,397
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	282,111	0.042704%	2,819,185	4,644,886
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	291,636	0.044146%	2,914,373	4,801,718
43701	MUNIC LIGHT&POWER PLT	21,323	0.003228%	213,080	351,071
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	149,342	0.022606%	1,492,404	2,458,883
44201	HENRY COUNTY	307,543	0.046554%	3,073,328	5,063,611
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	24,049	0.003640%	240,328	395,965
44204	HENRY COUNTY HEALTH CENTER	1,143,328	0.173069%	11,425,480	18,824,608
44301	CITY OF MOUNT PLEASANT	82,708	0.012520%	826,511	1,361,759
44302	CITY OF WINFIELD	21,377	0.003236%	213,625	351,968
44303	CITY OF NEW LONDON	54,598	0.008265%	545,602	898,934
44306	CITY OF WAYLAND	23,733	0.003593%	237,173	390,766
44307	CITY OF SALEM	4,338	0.000657%	43,349	71,422
44308	CITY OF OLDS	3,286	0.000497%	32,834	54,098
44310	CITY OF ROME	1,003	0.000152%	10,018	16,506
44311	CITY OF MOUNT UNION	264	0.000040%	2,643	4,355
44312	CITY OF COPPOCK	130	0.000020%	1,303	2,147
44313	CITY OF HILLSBORO	1,179	0.000178%	11,784	19,415
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	332,397	0.050316%	3,321,703	5,472,834
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,437,222	0.217557%	14,362,413	23,663,494
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	255,151	0.038623%	2,549,773	4,201,003
44568	WACO COMMUNITY SCHOOL DISTRICT	264,279	0.040005%	2,640,983	4,351,280

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
70,936	1,429	27,036	28,252	56,717	1,348	29,877	31,225	21,403	
109,448	2,204	41,714	43,590	87,508	2,080	46,097	48,177	33,023	
10,858	219	4,138	4,324	8,681	206	4,573	4,779	3,276	
26,735	538	10,189	10,648	21,375	508	11,260	11,768	8,066	
18,287	368	6,970	7,283	14,621	348	7,702	8,050	5,518	
30,143	607	11,489	12,005	24,101	573	12,696	13,269	9,095	
19,439	391	7,409	7,742	15,542	369	8,187	8,556	5,865	
3,230	65	1,231	1,286	2,582	61	1,360	1,421	975	
8,244	166	3,142	3,283	6,591	157	3,472	3,629	2,487	
33,554	676	12,788	13,364	26,828	638	14,132	14,770	10,124	
1,933,819	38,944	737,034	770,178	1,546,156	36,752	814,483	851,235	583,472	
979,721	19,730	373,400	390,192	783,322	18,620	412,637	431,257	295,602	
1,750,798	35,258	667,280	697,287	1,399,825	33,274	737,399	770,673	528,252	
1,285,246	25,883	489,844	511,872	1,027,599	24,426	541,318	565,744	387,785	
1,328,641	26,757	506,384	529,156	1,062,297	25,251	559,595	584,846	400,878	
97,142	1,956	37,024	38,688	77,668	1,846	40,914	42,760	29,310	
680,376	13,702	259,311	270,972	543,985	12,931	286,560	299,491	205,283	
1,401,107	28,216	534,003	558,016	1,120,235	26,628	590,116	616,744	422,743	
109,564	2,206	41,758	43,636	87,600	2,082	46,146	48,228	33,058	
5,208,792	104,897	1,985,222	2,074,496	4,164,615	98,993	2,193,831	2,292,824	1,571,599	
376,800	7,588	143,610	150,068	301,266	7,161	158,700	165,861	113,688	
97,390	1,961	37,118	38,787	77,866	1,851	41,019	42,870	29,385	
248,736	5,009	94,801	99,064	198,874	4,727	104,762	109,489	75,049	
108,125	2,177	41,210	43,063	86,450	2,055	45,540	47,595	32,624	
19,763	398	7,532	7,871	15,801	376	8,324	8,700	5,963	
14,969	301	5,705	5,962	11,968	284	6,305	6,589	4,516	
4,567	92	1,741	1,819	3,652	87	1,924	2,011	1,378	
1,205	24	459	480	963	23	508	531	364	
594	12	226	237	475	11	250	261	179	
5,372	108	2,047	2,140	4,295	102	2,263	2,365	1,621	
1,514,340	30,496	577,159	603,113	1,210,768	28,780	637,807	666,587	456,907	
6,547,717	131,861	2,495,525	2,607,747	5,235,133	124,439	2,757,758	2,882,197	1,975,580	
1,162,422	23,409	443,033	462,956	929,398	22,092	489,587	511,679	350,727	
1,204,004	24,247	458,881	479,517	962,645	22,882	507,101	529,983	363,273	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
44701	MT PLEASANT UTILITIES	176,764	0.026757%	1,766,431	2,910,369
45201	HOWARD COUNTY	231,957	0.035112%	2,317,986	3,819,111
45203	HOWARD COUNTY AGRI EXT DIST	7,288	0.001103%	72,830	119,995
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	609,028	0.092190%	6,086,127	10,027,496
45207	HOWARD SOIL & WTR. CONS. DIST.	7,324	0.001109%	73,185	120,580
45301	CITY OF ELMA	9,114	0.001380%	91,074	150,053
45302	CITY OF CRESCO	95,616	0.014474%	955,504	1,574,288
45303	CITY OF CHESTER	1,066	0.000161%	10,650	17,547
45304	CITY OF LIME SPRINGS	7,895	0.001195%	78,893	129,984
45305	CITY OF PROTIVIN	3,677	0.000557%	36,740	60,533
45526	HOWARD WINNESHIEK COMM SCH DIST	718,314	0.108733%	7,178,234	11,826,850
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	201,494	0.030501%	2,013,563	3,317,543
46201	HUMBOLDT COUNTY	241,725	0.036591%	2,415,601	3,979,941
46203	HUMBOLDT COUNTY AGRI	5,188	0.000785%	51,840	85,411
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	643,608	0.097425%	6,431,683	10,596,833
46208	HUMBOLDT CO SOIL & WATER CONS DIST	1,075	0.000163%	10,745	17,703
46301	CITY OF RENWICK	13,497	0.002043%	134,878	222,225
46302	CITY OF HUMBOLDT	88,895	0.013456%	888,347	1,463,639
46303	CITY OF RUTLAND	901	0.000136%	9,004	14,834
46304	CITY OF DAKOTA CITY	17,496	0.002648%	174,844	288,072
46305	CITY OF LIVERMORE	11,196	0.001695%	111,881	184,335
46307	CITY OF BODE	7,391	0.001119%	73,858	121,688
46308	CITY OF OTTOSEN	488	0.000074%	4,880	8,041
46309	CITY OF THOR	2,590	0.000392%	25,885	42,647
46311	CITY OF BRADGATE	232	0.000035%	2,320	3,823
46313	CITY OF PIONEER	396	0.000060%	3,962	6,528
46314	CITY OF HARDY	912	0.000138%	9,118	15,023
46315	LU VERNE PUB LIBRARY	1,547	0.000234%	15,464	25,478
46531	TWIN RIVERS COMMUNITY SCHOOL	52,422	0.007935%	523,863	863,116
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	800,851	0.121227%	8,003,046	13,185,810
46534	GILMORE CITY & BRADGATE COMM SCH DIST	95,445	0.014448%	953,797	1,571,475
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	13,667	0.002069%	136,577	225,023
47201	IDA COUNTY	126,683	0.019176%	1,265,961	2,085,795
47204	IDA COUNTY AGRI	8,469	0.001282%	84,633	139,441

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
805,303	16,218	306,924	320,726	643,868	15,305	339,176	354,481	242,976	
1,056,753	21,281	402,759	420,871	844,911	20,084	445,081	465,165	318,844	
33,203	669	12,655	13,224	26,548	631	13,984	14,615	10,018	
2,774,620	55,876	1,057,488	1,105,043	2,218,407	52,732	1,168,610	1,221,342	837,159	
33,365	672	12,716	13,288	26,676	634	14,052	14,686	10,067	
41,520	836	15,824	16,536	33,196	789	17,487	18,276	12,527	
435,607	8,772	166,023	173,489	348,284	8,279	183,468	191,747	131,432	
4,855	98	1,851	1,934	3,883	92	2,045	2,137	1,465	
35,967	724	13,708	14,324	28,756	684	15,148	15,832	10,852	
16,750	337	6,384	6,671	13,392	318	7,055	7,373	5,054	
3,272,504	65,903	1,247,246	1,303,334	2,616,483	62,194	1,378,308	1,440,502	987,381	
917,968	18,486	349,864	365,598	733,948	17,446	386,628	404,074	276,970	
1,101,254	22,178	419,720	438,595	880,493	20,929	463,825	484,754	332,271	
23,633	476	9,007	9,412	18,895	449	9,954	10,403	7,131	
2,932,156	59,049	1,117,530	1,167,785	2,344,364	55,726	1,234,961	1,290,687	884,691	
4,898	99	1,867	1,951	3,917	93	2,063	2,156	1,478	
61,490	1,238	23,436	24,490	49,164	1,169	25,898	27,067	18,553	
404,991	8,156	154,354	161,295	323,805	7,697	170,573	178,270	122,194	
4,105	83	1,564	1,635	3,282	78	1,729	1,807	1,238	
79,710	1,605	30,380	31,746	63,731	1,515	33,572	35,087	24,050	
51,006	1,027	19,440	20,314	40,781	969	21,483	22,452	15,389	
33,671	678	12,833	13,410	26,921	640	14,182	14,822	10,159	
2,225	45	848	886	1,779	42	937	979	671	
11,801	238	4,498	4,700	9,436	224	4,970	5,194	3,560	
1,058	21	403	421	845	20	446	466	319	
1,806	36	688	719	1,443	34	761	795	545	
4,157	84	1,584	1,656	3,324	79	1,751	1,830	1,254	
7,050	142	2,687	2,808	5,637	134	2,969	3,103	2,127	
238,825	4,810	91,023	95,117	190,950	4,539	100,588	105,127	72,058	
3,648,529	73,476	1,390,560	1,453,093	2,917,129	69,340	1,536,682	1,606,022	1,100,836	
434,829	8,757	165,726	173,179	347,662	8,264	183,141	191,405	131,197	
62,264	1,254	23,731	24,798	49,783	1,183	26,224	27,407	18,786	
577,142	11,623	219,966	229,857	461,446	10,969	243,080	254,049	174,136	
38,583	777	14,705	15,367	30,849	733	16,251	16,984	11,641	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
47301	CITY OF ARTHUR	3,944	0.000597%	39,412	64,935
47302	CITY OF BATTLE CREEK	9,718	0.001471%	97,110	159,998
47303	CITY OF IDA GROVE	45,848	0.006940%	458,169	754,878
47304	CITY OF HOLSTEIN	30,441	0.004608%	304,200	501,200
47306	CITY OF GALVA	5,846	0.000885%	58,420	96,252
47308	IDA GROVE CEMETERY	233	0.000035%	2,330	3,839
47310	HOLSTEIN CEMETERY ASSOCIATION	676	0.000102%	6,760	11,138
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	412,584	0.062454%	4,123,027	6,793,094
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	283,675	0.042941%	2,834,810	4,670,630
48201	IOWA COUNTY	390,515	0.059113%	3,902,484	6,429,728
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	9,840	0.001490%	98,334	162,015
48208	IOWA CO SOIL & WATER CONS DIST	6,581	0.000996%	65,762	108,349
48301	CITY OF VICTOR	16,145	0.002444%	161,342	265,827
48302	CITY OF LADORA	963	0.000146%	9,619	15,849
48303	CITY OF WILLIAMSBURG	56,237	0.008513%	561,986	925,927
48305	CITY OF MARENGO	34,967	0.005293%	349,433	575,725
48307	CITY OF PARNELL	839	0.000127%	8,388	13,821
48308	CITY OF NORTH ENGLISH	12,470	0.001888%	124,612	205,310
48310	MARENGO MEMORIAL HOSPITAL	692,770	0.104867%	6,922,967	11,406,273
48311	CITY OF MILLERSBURG	1,204	0.000182%	12,029	19,819
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	695,540	0.105286%	6,950,649	11,451,880
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	296,856	0.044936%	2,966,530	4,887,652
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	327,252	0.049537%	3,270,289	5,388,125
48561	H L V COMMUNITY SCHOOL DISTRICT	218,195	0.033029%	2,180,462	3,592,527
49201	JACKSON COUNTY	342,569	0.051856%	3,423,352	5,640,310
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	419,729	0.063536%	4,194,428	6,910,735
49204	JACKSON COUNTY AGRI	11,469	0.001736%	114,610	188,832
49208	JACKSON CO SOIL & WATER CONS DIST	8,338	0.001262%	83,328	137,291
49301	CITY OF MAQUOKETA	97,558	0.014768%	974,916	1,606,271
49302	CITY OF SABULA	20,570	0.003114%	205,563	338,686
49303	CITY OF PRESTON	24,499	0.003709%	244,827	403,376
49304	CITY OF BELLEVUE	85,314	0.012914%	852,560	1,404,677
49307	CITY OF BALDWIN	1,273	0.000193%	12,721	20,960
49308	CITY OF MILES	9,392	0.001422%	93,856	154,637

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
17,968	362	6,848	7,156	14,366	341	7,568	7,909	5,421	
44,272	892	16,873	17,632	35,397	841	18,646	19,487	13,358	
208,876	4,206	79,609	83,189	167,004	3,970	87,974	91,944	63,022	
138,683	2,793	52,856	55,233	110,882	2,636	58,410	61,046	41,843	
26,633	536	10,151	10,607	21,294	506	11,217	11,723	8,036	
1,062	21	405	423	849	20	447	467	320	
3,082	62	1,175	1,227	2,464	59	1,298	1,357	930	
1,879,657	37,853	716,392	748,608	1,502,853	35,723	791,671	827,394	567,131	
1,292,369	26,026	492,559	514,709	1,033,294	24,561	544,318	568,879	389,934	
1,779,113	35,829	678,072	708,564	1,422,465	33,812	749,324	783,136	536,795	
44,830	903	17,086	17,854	35,843	852	18,881	19,733	13,526	
29,980	604	11,426	11,940	23,970	570	12,627	13,197	9,046	
73,555	1,481	28,034	29,294	58,809	1,398	30,980	32,378	22,193	
4,385	88	1,671	1,747	3,506	83	1,847	1,930	1,323	
256,205	5,160	97,647	102,038	204,845	4,869	107,908	112,777	77,302	
159,304	3,208	60,715	63,446	127,369	3,028	67,095	70,123	48,065	
3,824	77	1,458	1,523	3,058	73	1,611	1,684	1,154	
56,810	1,144	21,652	22,625	45,421	1,080	23,927	25,007	17,141	
3,156,129	63,559	1,202,892	1,256,986	2,523,437	59,982	1,329,294	1,389,276	952,269	
5,484	110	2,090	2,184	4,384	104	2,310	2,414	1,655	
3,168,749	63,814	1,207,702	1,262,012	2,533,528	60,222	1,334,609	1,394,831	956,076	
1,352,419	27,236	515,446	538,625	1,081,307	25,703	569,610	595,313	408,052	
1,490,901	30,024	568,225	593,778	1,192,027	28,335	627,935	656,270	449,835	
994,056	20,019	378,864	395,901	794,784	18,892	418,675	437,567	299,927	
1,560,681	31,430	594,821	621,569	1,247,820	29,661	657,325	686,986	470,889	
1,912,209	38,509	728,798	761,572	1,528,879	36,342	805,381	841,723	576,952	
52,250	1,052	19,914	20,809	41,775	993	22,007	23,000	15,765	
37,989	765	14,479	15,130	30,374	722	16,000	16,722	11,462	
444,457	8,951	169,395	177,013	355,359	8,447	187,196	195,643	134,102	
93,715	1,887	35,717	37,324	74,928	1,781	39,471	41,252	28,276	
111,615	2,248	42,540	44,453	89,241	2,121	47,010	49,131	33,676	
388,676	7,827	148,136	154,797	310,760	7,387	163,702	171,089	117,271	
5,800	117	2,210	2,310	4,637	110	2,443	2,553	1,750	
42,788	862	16,308	17,041	34,211	813	18,021	18,834	12,910	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
49309	CITY OF LA MOTTE	1,648	0.000249%	16,467	27,131
49311	CITY OF ANDREW	3,906	0.000591%	39,032	64,309
49312	CITY OF MONMOUTH	1,324	0.000200%	13,234	21,805
49316	CITY OF SPRINGBROOK	1,143	0.000173%	11,423	18,821
49317	CITY OF SPRAGUEVILLE	836	0.000126%	8,351	13,758
49321	SABULA POLICE DEPT	70	0.000011%	695	1,144
49560	ANDREW COMMUNITY SCHOOL DISTRICT	122,891	0.018602%	1,228,068	2,023,363
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	374,338	0.056665%	3,740,830	6,163,387
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	878,198	0.132935%	8,775,985	14,459,302
49601	WASTE AUTHORITY OF JACKSON COUNTY	16,392	0.002481%	163,813	269,898
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	79,578	0.012046%	795,239	1,310,235
50001	STATE - DEPT OF CORRECTIONS/NEWTON	154,505	0.023388%	1,543,999	2,543,891
50201	JASPER COUNTY	658,454	0.099672%	6,580,050	10,841,282
50204	JASPER COUNTY AGRICULTURAL EXT	20,878	0.003160%	208,639	343,753
50210	JASPER CO SOIL & WATER CONS DIST	4,331	0.000656%	43,280	71,309
50301	CITY OF COLFAX	32,855	0.004973%	328,327	540,950
50302	CITY OF MINGO	6,320	0.000957%	63,155	104,054
50303	CITY OF NEWTON	430,114	0.065108%	4,298,201	7,081,711
50304	CITY OF KELLOGG	6,567	0.000994%	65,630	108,132
50307	CITY OF MONROE	25,106	0.003800%	250,885	413,358
50310	CITY OF PRAIRIE CITY	26,451	0.004004%	264,333	435,515
50311	CITY OF SULLY	11,888	0.001800%	118,801	195,737
50312	CITY OF BAXTER	16,291	0.002466%	162,794	268,220
50314	CITY OF LYNNVILLE	6,259	0.000947%	62,548	103,054
50316	CITY OF REASNOR	1,179	0.000178%	11,780	19,408
50317	CITY OF LAMBS GROVE	627	0.000095%	6,270	10,330
50318	CITY OF VALERIA	39	0.000006%	393	647
50556	BAXTER COMMUNITY SCHOOL DISTRICT	266,577	0.040353%	2,663,949	4,389,120
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,900,735	0.287720%	18,994,376	31,295,111
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	292,164	0.044226%	2,919,644	4,810,402
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	394,830	0.059767%	3,945,604	6,500,772
50566	PCM COMMUNITY SCHOOL DISTRICT	530,458	0.080297%	5,300,956	8,733,849
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	525,557	0.079555%	5,251,982	8,653,160
51201	JEFFERSON COUNTY	275,164	0.041652%	2,749,765	4,530,510

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
7,507	151	2,861	2,990	6,002	143	3,162	3,305	2,265	
17,794	358	6,782	7,087	14,227	338	7,495	7,833	5,369	
6,033	122	2,300	2,403	4,825	115	2,541	2,656	1,820	
5,208	105	1,985	2,074	4,164	99	2,193	2,292	1,571	
3,807	77	1,451	1,516	3,044	72	1,603	1,675	1,149	
317	6	121	126	253	6	133	139	96	
559,867	11,275	213,382	222,977	447,634	10,640	235,804	246,444	168,923	
1,705,416	34,344	649,984	679,213	1,363,541	32,411	718,285	750,696	514,559	
4,000,906	80,572	1,524,861	1,593,434	3,198,867	76,037	1,685,096	1,761,133	1,207,155	
74,681	1,504	28,463	29,743	59,710	1,419	31,454	32,873	22,533	
362,543	7,301	138,176	144,390	289,867	6,890	152,696	159,586	109,387	
703,898	14,175	268,276	280,340	562,791	13,378	296,467	309,845	212,380	
2,999,796	60,411	1,143,309	1,194,723	2,398,443	57,011	1,263,450	1,320,461	905,100	
95,117	1,916	36,252	37,882	76,050	1,808	40,061	41,869	28,699	
19,731	397	7,520	7,858	15,775	375	8,310	8,685	5,953	
149,682	3,014	57,048	59,613	119,675	2,845	63,043	65,888	45,162	
28,792	580	10,973	11,467	23,020	547	12,127	12,674	8,687	
1,959,518	39,462	746,829	780,414	1,566,705	37,241	825,307	862,548	591,226	
29,920	603	11,403	11,916	23,922	569	12,602	13,171	9,028	
114,377	2,303	43,592	45,553	91,448	2,174	48,173	50,347	34,510	
120,507	2,427	45,929	47,994	96,350	2,290	50,755	53,045	36,360	
54,161	1,091	20,642	21,570	43,303	1,029	22,811	23,840	16,341	
74,217	1,495	28,286	29,558	59,339	1,410	31,258	32,668	22,393	
28,515	574	10,868	11,357	22,799	542	12,010	12,552	8,604	
5,370	108	2,047	2,139	4,294	102	2,262	2,364	1,620	
2,858	58	1,089	1,138	2,285	54	1,204	1,258	862	
179	4	68	71	143	3	75	78	54	
1,214,475	24,458	462,872	483,687	971,017	23,081	511,511	534,592	366,432	
8,659,395	174,387	3,300,347	3,448,761	6,923,495	164,572	3,647,151	3,811,723	2,612,716	
1,331,044	26,805	507,300	530,112	1,064,217	25,296	560,607	585,903	401,603	
1,798,771	36,224	685,564	716,393	1,438,181	34,186	757,604	791,790	542,726	
2,416,666	48,668	921,062	962,481	1,932,211	45,929	1,017,848	1,063,777	729,157	
2,394,340	48,218	912,552	953,589	1,914,359	45,504	1,008,444	1,053,948	722,421	
1,253,598	25,245	477,782	499,268	1,002,295	23,825	527,988	551,813	378,236	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
51202	JEFFERSON COUNTY HEALTH CENTER	1,381,645	0.209144%	13,807,020	22,748,429
51204	JEFFERSON COUNTY AGRI	7,238	0.001096%	72,328	119,167
51301	CITY OF FAIRFIELD	218,861	0.033130%	2,187,114	3,603,486
51302	CITY OF LOCKRIDGE	1,566	0.000237%	15,648	25,782
51305	CITY OF LIBERTYVILLE	4,835	0.000732%	48,317	79,607
51306	CITY OF BATAVIA	6,422	0.000972%	64,180	105,743
51307	CITY OF PACKWOOD	964	0.000146%	9,633	15,871
51308	CITY OF PLEASANT PLAIN	375	0.000057%	3,749	6,176
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,056,472	0.159921%	10,557,507	17,394,537
51601	SOUTH IOWA AREA CRIME COMMISSION	26,129	0.003955%	261,109	430,204
52003	UNIVERSITY OF IOWA	9,879,833	1.495539%	98,730,905	162,668,923
52201	JOHNSON COUNTY	1,832,133	0.277335%	18,308,825	30,165,598
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	51,364	0.007775%	513,285	845,688
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	5,888	0.000891%	58,840	96,945
52302	CITY OF IOWA CITY	2,645,101	0.400397%	26,432,957	43,550,909
52303	CITY OF CORALVILLE	771,200	0.116739%	7,706,740	12,697,615
52304	CITY OF LONE TREE	17,357	0.002627%	173,453	285,781
52305	CITY OF SOLON	47,445	0.007182%	474,124	781,167
52308	CITY OF OXFORD	9,333	0.001413%	93,265	153,663
52310	CITY OF HILLS	8,935	0.001353%	89,292	147,117
52311	CITY OF UNIVERSITY HEIGHTS	1,507	0.000228%	15,057	24,808
52312	CITY OF TIFFIN	38,374	0.005809%	383,474	631,811
52314	LONE TREE HOUSING COMMISSION	2,519	0.000381%	25,176	41,480
52315	CITY OF NORTH LIBERTY	369,643	0.055954%	3,693,908	6,086,079
52316	CITY OF SWISHER	10,301	0.001559%	102,937	169,599
52317	CITY OF SHUEYVILLE	1,360	0.000206%	13,590	22,390
52564	SOLON COMMUNITY SCHOOL DISTRICT	894,074	0.135339%	8,934,643	14,720,708
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	9,058,302	1.371182%	90,521,204	149,142,631
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	280,946	0.042528%	2,807,544	4,625,706
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,391,615	0.210653%	13,906,658	22,912,593
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	72,911	0.011037%	728,611	1,200,459
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	130,177	0.019705%	1,300,880	2,143,328
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	748,910	0.113365%	7,483,991	12,330,614
53201	JONES COUNTY	385,498	0.058354%	3,852,347	6,347,122

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
6,294,518	126,762	2,399,023	2,506,906	5,032,691	119,627	2,651,115	2,770,742	1,899,184
32,974	664	12,567	13,132	26,363	627	13,888	14,515	9,949
997,089	20,080	380,020	397,109	797,209	18,950	419,952	438,902	300,842
7,134	144	2,719	2,841	5,704	136	3,005	3,141	2,152
22,027	444	8,395	8,773	17,612	419	9,277	9,696	6,646
29,259	589	11,152	11,653	23,394	556	12,323	12,879	8,828
4,391	88	1,674	1,749	3,511	83	1,850	1,933	1,325
1,709	34	651	681	1,366	32	720	752	516
4,813,089	96,928	1,834,408	1,916,900	3,848,236	91,473	2,027,170	2,118,643	1,452,207
119,038	2,397	45,369	47,409	95,175	2,262	50,136	52,398	35,916
45,010,687	906,443	17,154,878	17,926,325	35,987,646	855,429	18,957,534	19,812,963	13,580,642
8,346,857	168,093	3,181,229	3,324,288	6,673,610	158,632	3,515,517	3,674,149	2,518,417
234,003	4,712	89,185	93,196	187,093	4,447	98,557	103,004	70,603
26,825	540	10,224	10,684	21,448	510	11,298	11,808	8,094
12,050,589	242,680	4,592,829	4,799,366	9,634,875	229,021	5,075,449	5,304,470	3,635,908
3,513,445	70,755	1,339,076	1,399,293	2,809,124	66,773	1,479,788	1,546,561	1,060,078
79,076	1,592	30,138	31,493	63,223	1,503	33,305	34,808	23,859
216,150	4,353	82,381	86,086	172,820	4,108	91,038	95,146	65,217
42,519	856	16,205	16,934	33,995	808	17,908	18,716	12,829
40,708	820	15,515	16,213	32,548	774	17,145	17,919	12,282
6,864	138	2,616	2,734	5,488	130	2,891	3,021	2,071
174,823	3,521	66,630	69,626	139,777	3,323	73,632	76,955	52,748
11,478	231	4,374	4,571	9,176	218	4,834	5,052	3,463
1,684,025	33,914	641,831	670,694	1,346,439	32,005	709,275	741,280	508,105
46,928	945	17,886	18,690	37,521	892	19,765	20,657	14,159
6,195	125	2,361	2,467	4,953	118	2,609	2,727	1,869
4,073,238	82,029	1,552,429	1,622,241	3,256,699	77,412	1,715,560	1,792,972	1,228,979
41,267,946	831,070	15,728,411	16,435,710	32,995,191	784,298	17,381,172	18,165,470	12,451,380
1,279,938	25,776	487,822	509,759	1,023,357	24,325	539,083	563,408	386,183
6,339,942	127,676	2,416,336	2,524,997	5,069,009	120,491	2,670,247	2,790,738	1,912,890
332,169	6,689	126,599	132,292	265,580	6,313	139,902	146,215	100,222
593,061	11,943	226,033	236,198	474,174	11,271	249,785	261,056	178,939
3,411,896	68,710	1,300,372	1,358,850	2,727,932	64,843	1,437,017	1,501,860	1,029,438
1,756,256	35,368	669,360	699,461	1,404,189	33,378	739,697	773,075	529,898

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
53203	JONES COUNTY AGRI	8,880	0.001344%	88,737	146,203
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	582	0.000088%	5,817	9,583
53301	CITY OF OXFORD JUNCTION	8,396	0.001271%	83,899	138,231
53302	CITY OF WYOMING	20,081	0.003040%	200,675	330,632
53303	CITY OF ONSLOW	3,198	0.000484%	31,961	52,658
53304	CITY OF ANAMOSA	88,834	0.013447%	887,730	1,462,624
53305	CITY OF MONTICELLO	70,412	0.010658%	703,637	1,159,312
53307	CITY OF OLIN	9,041	0.001369%	90,349	148,859
53308	CITY OF MARTELLE	2,159	0.000327%	21,571	35,540
53314	CITY OF MORLEY	824	0.000125%	8,234	13,566
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	94,622	0.014323%	945,579	1,557,935
53546	MONTICELLO COMM SCH DIST	685,906	0.103828%	6,854,378	11,293,265
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	301,312	0.045610%	3,011,064	4,961,026
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	794,220	0.120223%	7,936,784	13,076,635
53601	JONES CO SOLID WASTE MANGT COMM	10,920	0.001653%	109,124	179,792
53602	ADVANCEMENT SERVICES	86,882	0.013152%	868,229	1,430,493
54201	KEOKUK COUNTY	228,160	0.034537%	2,280,042	3,756,594
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	8,459	0.001280%	84,532	139,276
54205	KEOKUK COUNTY HEALTH CENTER	429,375	0.064996%	4,290,820	7,069,550
54301	CITY OF SIGOURNEY	35,763	0.005414%	357,391	588,836
54302	CITY OF WHAT CHEER	10,027	0.001518%	100,204	165,095
54304	CITY OF KEOTA	14,545	0.002202%	145,346	239,472
54305	CITY OF SOUTH ENGLISH	2,135	0.000323%	21,339	35,159
54306	CITY OF THORNBURG	107	0.000016%	1,071	1,764
54307	CITY OF RICHLAND	5,186	0.000785%	51,821	85,381
54308	CITY OF HEDRICK	7,969	0.001206%	79,631	131,199
54309	CITY OF DELTA	4,881	0.000739%	48,779	80,369
54312	CITY OF OLLIE	782	0.000118%	7,817	12,880
54313	CITY OF MARTINSBURG	402	0.000061%	4,016	6,617
54314	CITY OF KESWICK	1,415	0.000214%	14,139	23,295
54318	CITY OF HARPER	295	0.000045%	2,945	4,852
54319	CITY OF WEBSTER	579	0.000088%	5,783	9,527
54320	CITY OF HAYESVILLE	43	0.000007%	432	712
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	340,224	0.051501%	3,399,920	5,601,704

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
40,454	815	15,418	16,112	32,345	769	17,039	17,808	12,206	
2,652	53	1,011	1,056	2,120	50	1,117	1,167	800	
38,249	770	14,578	15,233	30,581	727	16,110	16,837	11,540	
91,486	1,842	34,868	36,436	73,146	1,739	38,532	40,271	27,603	
14,571	293	5,553	5,803	11,649	277	6,137	6,414	4,396	
404,710	8,150	154,247	161,183	323,580	7,692	170,455	178,147	122,109	
320,783	6,460	122,260	127,758	256,478	6,096	135,107	141,203	96,787	
41,189	829	15,698	16,404	32,931	783	17,348	18,131	12,428	
9,834	198	3,748	3,917	7,863	187	4,142	4,329	2,967	
3,754	76	1,431	1,495	3,002	71	1,581	1,652	1,133	
431,083	8,681	164,298	171,686	344,665	8,193	181,563	189,756	130,066	
3,124,860	62,930	1,190,975	1,244,532	2,498,437	59,388	1,316,124	1,375,512	942,834	
1,372,722	27,644	523,184	546,711	1,097,539	26,089	578,161	604,250	414,178	
3,618,321	72,867	1,379,047	1,441,062	2,892,976	68,766	1,523,959	1,592,725	1,091,721	
49,749	1,002	18,961	19,813	39,776	945	20,953	21,898	15,010	
395,819	7,971	150,858	157,642	316,471	7,523	166,710	174,233	119,427	
1,039,454	20,933	396,166	413,982	831,081	19,755	437,796	457,551	313,624	
38,538	776	14,688	15,348	30,812	732	16,231	16,963	11,628	
1,956,153	39,394	745,547	779,073	1,564,014	37,177	823,890	861,067	590,211	
162,932	3,281	62,098	64,891	130,270	3,097	68,623	71,720	49,160	
45,682	920	17,411	18,194	36,525	868	19,240	20,108	13,783	
66,262	1,334	25,254	26,390	52,978	1,259	27,908	29,167	19,993	
9,728	196	3,708	3,875	7,779	185	4,097	4,282	2,935	
488	10	186	194	390	9	206	215	147	
23,625	476	9,004	9,409	18,889	449	9,950	10,399	7,128	
36,303	731	13,836	14,458	29,025	690	15,290	15,980	10,953	
22,238	448	8,476	8,857	17,781	423	9,366	9,789	6,710	
3,564	72	1,358	1,419	2,849	68	1,501	1,569	1,075	
1,831	37	698	729	1,464	35	771	806	552	
6,446	130	2,457	2,567	5,154	123	2,715	2,838	1,945	
1,343	27	512	535	1,074	26	566	592	405	
2,636	53	1,005	1,050	2,108	50	1,110	1,160	795	
197	4	75	78	157	4	83	87	59	
1,549,998	31,215	590,749	617,315	1,239,279	29,458	652,826	682,284	467,666	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	162,637	0.024619%	1,625,258	2,677,773
54583	KEOTA COMMUNITY SCHOOL DISTRICT	178,511	0.027022%	1,783,894	2,939,141
54585	PEKIN COMMUNITY SCHOOL DISTRICT	425,170	0.064359%	4,248,801	7,000,320
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	415	0.000063%	4,144	6,828
55201	KOSSUTH COUNTY	408,219	0.061793%	4,079,400	6,721,215
55203	KOSSUTH COUNTY AGRICULTURE	6,245	0.000945%	62,405	102,819
55205	KOSSUTH REGIONAL HEALTH CENTER	977,864	0.148022%	9,771,967	16,100,281
55301	CITY OF ALGONA	117,170	0.017736%	1,170,901	1,929,174
55302	CITY OF LAKOTA	8,816	0.001335%	88,104	145,159
55303	CITY OF WESLEY	13,866	0.002099%	138,563	228,297
55304	CITY OF FENTON	8,367	0.001266%	83,610	137,756
55305	CITY OF SWEA CITY	12,910	0.001954%	129,015	212,564
55306	CITY OF BANCROFT	27,464	0.004157%	274,450	452,183
55307	CITY OF WHITEMORE	18,209	0.002756%	181,970	299,814
55309	CITY OF BURT	17,166	0.002598%	171,544	282,636
55313	CITY OF LEDYARD	2,019	0.000306%	20,181	33,250
55314	CITY OF TITONKA	12,207	0.001848%	121,982	200,977
55315	CITY OF LONE ROCK	2,512	0.000380%	25,102	41,358
55320	LAKOTA PUBLIC LIBRARY	1,450	0.000219%	14,486	23,867
55321	CITY OF LU VERNE	5,878	0.000890%	58,743	96,785
55548	ALGONA COMMUNITY SCHOOL DISTRICT	890,971	0.134869%	8,903,625	14,669,602
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	68,026	0.010297%	679,798	1,120,035
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	194,716	0.029475%	1,945,830	3,205,947
55701	ALGONA MUNICIPAL UTILITIES	203,148	0.030751%	2,030,098	3,344,787
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	170,304	0.025779%	1,701,874	2,804,005
56201	LEE COUNTY	631,688	0.095621%	6,312,574	10,400,589
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	9,484	0.001436%	94,779	156,158
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	56,068	0.008487%	560,293	923,138
56301	CITY OF KEOKUK	267,064	0.040426%	2,668,822	4,397,148
56302	CITY OF DONNELSON	11,116	0.001683%	111,085	183,024
56303	CITY OF FORT MADISON	254,809	0.038571%	2,546,346	4,195,358
56304	CITY OF WEST POINT	28,469	0.004309%	284,491	468,727
56310	CITY OF MONTROSE	11,676	0.001767%	116,678	192,239
56312	CITY OF FRANKLIN	106	0.000016%	1,062	1,750

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
740,943	14,921	282,395	295,094	592,410	14,082	312,069	326,151	223,558	
813,264	16,378	309,958	323,897	650,233	15,456	342,529	357,985	245,378	
1,936,997	39,008	738,246	771,444	1,548,698	36,813	815,821	852,634	584,431	
1,889	38	720	752	1,510	36	796	832	570	
1,859,768	37,453	708,812	740,687	1,486,952	35,345	783,294	818,639	561,130	
28,450	573	10,843	11,331	22,747	541	11,983	12,524	8,584	
4,454,967	89,716	1,697,917	1,774,272	3,561,905	84,667	1,876,336	1,961,003	1,344,154	
533,805	10,750	203,449	212,597	426,796	10,145	224,827	234,972	161,060	
40,166	809	15,308	15,997	32,114	763	16,917	17,680	12,119	
63,170	1,272	24,076	25,159	50,507	1,201	26,606	27,807	19,060	
38,117	768	14,528	15,181	30,477	724	16,054	16,778	11,501	
58,817	1,184	22,417	23,425	47,026	1,118	24,772	25,890	17,746	
125,120	2,520	47,687	49,831	100,038	2,378	52,698	55,076	37,751	
82,959	1,671	31,618	33,040	66,329	1,577	34,940	36,517	25,030	
78,206	1,575	29,806	31,147	62,528	1,486	32,939	34,425	23,596	
9,200	185	3,506	3,664	7,355	175	3,875	4,050	2,776	
55,611	1,120	21,195	22,148	44,463	1,057	23,422	24,479	16,779	
11,444	230	4,362	4,558	9,150	217	4,820	5,037	3,453	
6,604	133	2,517	2,630	5,280	126	2,781	2,907	1,993	
26,781	539	10,207	10,666	21,412	509	11,279	11,788	8,080	
4,059,097	81,744	1,547,039	1,616,609	3,245,392	77,143	1,709,604	1,786,747	1,224,712	
309,915	6,241	118,118	123,429	247,788	5,890	130,530	136,420	93,508	
887,089	17,865	338,095	353,299	709,259	16,859	373,623	390,482	267,653	
925,507	18,638	352,737	368,600	739,975	17,589	389,804	407,393	279,244	
775,872	15,625	295,707	309,005	620,337	14,745	326,780	341,525	234,096	
2,877,856	57,955	1,096,834	1,146,158	2,300,947	54,694	1,212,091	1,266,785	868,308	
43,209	870	16,468	17,209	34,547	821	18,199	19,020	13,037	
255,433	5,144	97,353	101,731	204,228	4,855	107,583	112,438	77,069	
1,216,696	24,502	463,718	484,571	972,791	23,123	512,446	535,569	367,102	
50,643	1,020	19,301	20,169	40,490	962	21,330	22,292	15,280	
1,160,860	23,378	442,438	462,334	928,150	22,062	488,929	510,991	350,255	
129,697	2,612	49,431	51,654	103,697	2,465	54,626	57,091	39,132	
53,193	1,071	20,273	21,185	42,529	1,011	22,404	23,415	16,049	
484	10	185	193	388	9	204	213	146	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
56313	CITY OF ST PAUL	193	0.000029%	1,927	3,176
56314	KEOKUK HOUSING AUTHORITY	33,596	0.005086%	335,735	553,156
56315	FT MADISON HOUSING AUTHORITY	24,394	0.003693%	243,777	401,647
56316	DONNELSON PUBLIC LIBRARY	4,345	0.000658%	43,419	71,537
56317	CITY OF HOUGHTON	368	0.000056%	3,681	6,066
56324	DONNELSON MUNICIPAL WATER WORKS	4,365	0.000661%	43,625	71,876
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,204,871	0.182385%	12,040,489	19,837,895
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	610,630	0.092433%	6,102,135	10,053,870
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,332,828	0.201754%	13,319,184	21,944,672
56601	SOUTHEAST IOWA PLANNING COMMISSION	91,382	0.013833%	913,196	1,504,580
56702	KEOKUK MUNICIPAL WATER WORKS	104,942	0.015885%	1,048,699	1,727,835
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	942,024	0.142597%	9,413,814	15,510,189
57202	LINN COUNTY	3,205,212	0.485182%	32,030,249	52,773,000
57204	LINN COUNTY ASSESSOR	61,587	0.009323%	615,451	1,014,017
57205	LINN COUNTY AGRI	30,430	0.004606%	304,093	501,023
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	98,091	0.014848%	980,242	1,615,046
57301	CITY OF CEDAR RAPIDS	5,364,327	0.812014%	53,606,667	88,322,282
57302	CITY OF CENTRAL CITY	29,494	0.004465%	294,736	485,607
57303	CITY OF COGGON	10,942	0.001656%	109,341	180,149
57304	CITY OF LISBON	31,127	0.004712%	311,054	512,493
57305	CITY OF MOUNT VERNON	75,626	0.011448%	755,745	1,245,165
57307	CITY OF SPRINGVILLE	17,395	0.002633%	173,826	286,396
57308	CITY OF MARION	698,617	0.105752%	6,981,400	11,502,547
57309	CITY OF CENTER POINT	46,259	0.007002%	462,272	761,639
57310	CITY OF WALKER	9,487	0.001436%	94,809	156,207
57311	CITY OF PRAIRIEBURG	1,967	0.000298%	19,655	32,384
57313	MARION MUNICIPAL WATER DEPARTMENT	86,602	0.013109%	865,432	1,425,886
57314	CITY OF ALBURNETT	8,140	0.001232%	81,344	134,022
57315	CITY OF PALO	18,254	0.002763%	182,415	300,547
57316	CITY OF BERTRAM	1,251	0.000189%	12,500	20,595
57317	CITY OF ROBINS	23,582	0.003570%	235,655	388,266
57318	CITY OF ELY	35,039	0.005304%	350,151	576,909
57319	CITY OF HIAWATHA	173,043	0.026194%	1,729,246	2,849,103
57323	CITY OF FAIRFAX	45,963	0.006957%	459,312	756,762

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
879	18	335	350	703	17	370	387	265
153,059	3,082	58,335	60,958	122,375	2,909	64,465	67,374	46,181
111,136	2,238	42,357	44,262	88,857	2,112	46,808	48,920	33,532
19,794	399	7,544	7,883	15,826	376	8,337	8,713	5,972
1,678	34	640	668	1,342	32	707	739	506
19,888	401	7,580	7,921	15,902	378	8,376	8,754	6,001
5,489,169	110,543	2,092,082	2,186,161	4,388,786	104,322	2,311,920	2,416,242	1,656,194
2,781,918	56,023	1,060,270	1,107,949	2,224,242	52,870	1,171,684	1,224,554	839,361
6,072,117	122,283	2,314,260	2,418,331	4,854,874	115,401	2,557,445	2,672,846	1,832,081
416,319	8,384	158,671	165,807	332,862	7,912	175,345	183,257	125,612
478,094	9,628	182,216	190,410	382,254	9,086	201,363	210,449	144,251
4,291,688	86,428	1,635,687	1,709,243	3,431,358	81,564	1,807,567	1,889,131	1,294,890
14,602,352	294,068	5,565,380	5,815,652	11,675,100	277,518	6,150,197	6,427,715	4,405,827
280,580	5,650	106,937	111,746	224,333	5,332	118,174	123,506	84,657
138,634	2,792	52,837	55,213	110,842	2,635	58,389	61,024	41,829
446,885	9,000	170,321	177,980	357,301	8,493	188,218	196,711	134,834
24,438,881	492,161	9,314,367	9,733,229	19,539,757	464,461	10,293,131	10,757,592	7,373,708
134,368	2,706	51,212	53,515	107,433	2,554	56,593	59,147	40,542
49,848	1,004	18,998	19,853	39,855	947	20,995	21,942	15,040
141,807	2,856	54,047	56,477	113,380	2,695	59,726	62,421	42,786
344,539	6,938	131,314	137,219	275,471	6,548	145,112	151,660	103,954
79,246	1,596	30,203	31,561	63,360	1,506	33,377	34,883	23,910
3,182,769	64,096	1,213,045	1,267,595	2,544,736	60,488	1,340,514	1,401,002	960,306
210,746	4,244	80,322	83,934	168,500	4,005	88,762	92,767	63,586
43,223	870	16,473	17,214	34,557	821	18,204	19,025	13,041
8,961	180	3,415	3,569	7,164	170	3,774	3,944	2,704
394,544	7,945	150,372	157,134	315,451	7,498	166,174	173,672	119,042
37,084	747	14,134	14,769	29,650	705	15,619	16,324	11,189
83,162	1,675	31,695	33,121	66,491	1,580	35,026	36,606	25,092
5,699	115	2,172	2,270	4,557	108	2,400	2,508	1,719
107,434	2,164	40,946	42,787	85,897	2,042	45,249	47,291	32,415
159,631	3,215	60,840	63,576	127,631	3,034	67,233	70,267	48,164
788,350	15,876	300,463	313,975	630,314	14,983	332,036	347,019	237,861
209,397	4,217	79,807	83,396	167,420	3,980	88,193	92,173	63,179

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	12,230,452	1.851359%	122,221,057	201,371,271
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,438,311	0.217721%	14,373,292	23,681,419
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	342,874	0.051902%	3,426,396	5,645,326
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	915,278	0.138548%	9,146,530	15,069,812
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	3,663,167	0.554504%	36,606,670	60,313,106
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	280,332	0.042435%	2,801,410	4,615,600
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	4,871,576	0.737425%	48,682,514	80,209,254
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	885,393	0.134024%	8,847,884	14,577,763
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	193,606	0.029307%	1,934,739	3,187,674
57582	LISBON COMMUNITY SCHOOL DISTRICT	393,108	0.059506%	3,928,397	6,472,423
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	349,467	0.052900%	3,492,289	5,753,891
57584	KIRKWOOD COMMUNITY COLLEGE	1,743,606	0.263935%	17,424,163	28,708,030
57603	AEA 10 - GRANT WOOD	2,902,807	0.439406%	29,008,255	47,793,968
57702	COGGON MUNICIPAL LIGHT PLANT	11,162	0.001690%	111,547	183,785
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	172,748	0.026149%	1,726,305	2,844,257
58201	LOUISA COUNTY	251,583	0.038083%	2,514,118	4,142,258
58203	LOUISA COUNTY AGRI EXT DISTRICT	11,385	0.001723%	113,768	187,444
58205	LOUISA COUNTY ASSESSOR	14,236	0.002155%	142,261	234,390
58301	CITY OF WAPELLO	22,710	0.003438%	226,946	373,915
58302	CITY OF MORNING SUN	14,934	0.002261%	149,234	245,878
58303	CITY OF COLUMBUS JUNCTION	26,638	0.004032%	266,202	438,594
58305	CITY OF GRANDVIEW	6,294	0.000953%	62,897	103,630
58306	CITY OF COLUMBUS CITY	2,527	0.000382%	25,249	41,600
58307	CITY OF COTTER	67	0.000010%	669	1,103
58308	CITY OF FREDONIA	554	0.000084%	5,533	9,116
58311	CITY OF OAKVILLE	3,680	0.000557%	36,773	60,587
58314	CITY OF LETTS	3,713	0.000562%	37,105	61,134
58320	LOUISA REGIONAL SOLID WASTE	472	0.000071%	4,718	7,773
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	439,023	0.066456%	4,387,234	7,228,402
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	454,660	0.068823%	4,543,495	7,485,856
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	98,282	0.014877%	982,150	1,618,189
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	502,934	0.076131%	5,025,910	8,280,684
59201	LUCAS COUNTY	191,706	0.029019%	1,915,756	3,156,397
59203	LUCAS COUNTY AGRI	3,566	0.000540%	35,635	58,713

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
55,719,673	1,122,105	21,236,383	22,191,373	44,549,861	1,058,953	23,467,929	24,526,882	16,811,761
6,552,677	131,961	2,497,415	2,609,723	5,239,099	124,534	2,759,847	2,884,381	1,977,076
1,562,068	31,458	595,350	622,122	1,248,930	29,687	657,910	687,597	471,308
4,169,835	83,974	1,589,245	1,660,713	3,333,932	79,248	1,756,245	1,835,493	1,258,124
16,688,709	336,084	6,360,551	6,646,582	13,343,217	317,169	7,028,925	7,346,094	5,035,323
1,277,142	25,720	486,756	508,645	1,021,121	24,272	537,905	562,177	385,340
22,193,997	446,952	8,458,776	8,839,163	17,744,891	421,797	9,347,634	9,769,431	6,696,381
4,033,685	81,232	1,537,354	1,606,488	3,225,074	76,660	1,698,901	1,775,561	1,217,045
882,033	17,763	336,168	351,286	705,217	16,763	371,493	388,256	266,127
1,790,927	36,066	682,574	713,269	1,431,909	34,037	754,300	788,337	540,359
1,592,109	32,063	606,799	634,086	1,272,948	30,258	670,562	700,820	480,372
7,943,546	159,971	3,027,516	3,163,662	6,351,149	150,967	3,345,651	3,496,618	2,396,730
13,224,648	266,324	5,040,297	5,266,957	10,573,578	251,334	5,569,937	5,821,271	3,990,146
50,854	1,024	19,382	20,253	40,659	966	21,418	22,384	15,344
787,009	15,849	299,952	313,441	629,242	14,957	331,471	346,428	237,457
1,146,168	23,082	436,838	456,482	916,402	21,783	482,741	504,524	345,822
51,866	1,044	19,768	20,657	41,469	986	21,845	22,831	15,649
64,856	1,306	24,718	25,830	51,854	1,233	27,316	28,549	19,568
103,463	2,084	39,433	41,206	82,723	1,966	43,576	45,542	31,217
68,035	1,370	25,930	27,096	54,396	1,293	28,655	29,948	20,527
121,359	2,444	46,254	48,334	97,032	2,306	51,114	53,420	36,617
28,674	577	10,929	11,420	22,926	545	12,077	12,622	8,652
11,511	232	4,387	4,584	9,203	219	4,848	5,067	3,473
305	6	116	122	244	6	129	135	92
2,522	51	961	1,005	2,017	48	1,062	1,110	761
16,764	338	6,389	6,677	13,404	319	7,061	7,380	5,058
16,916	341	6,447	6,737	13,525	321	7,125	7,446	5,104
2,151	43	820	857	1,720	41	906	947	649
2,000,107	40,279	762,299	796,579	1,599,157	38,012	842,402	880,414	603,473
2,071,345	41,714	789,450	824,951	1,656,115	39,366	872,406	911,772	624,967
447,755	9,017	170,652	178,327	357,996	8,510	188,585	197,095	135,097
2,291,275	46,143	873,271	912,542	1,831,956	43,546	965,036	1,008,582	691,324
873,379	17,588	332,870	347,839	698,297	16,599	367,848	384,447	263,516
16,246	327	6,192	6,470	12,989	309	6,842	7,151	4,902

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
59204	LUCAS COUNTY HEALTH CENTER	725,004	0.109746%	7,245,096	11,937,011
59301	CITY OF RUSSELL	3,953	0.000598%	39,503	65,084
59302	CITY OF CHARITON	51,901	0.007856%	518,657	854,539
59304	CITY OF LUCAS	1,654	0.000250%	16,529	27,234
59305	CITY OF DERBY	214	0.000032%	2,142	3,529
59307	CITY OF WILLIAMSON	383	0.000058%	3,828	6,308
59308	HOUSING BOARD	9,100	0.001377%	90,938	149,829
59309	CHARITON MUNICIPAL WATER	35,916	0.005437%	358,919	591,355
59562	CHARITON COMMUNITY SCHOOL DISTRICT	759,458	0.114961%	7,589,397	12,504,281
59603	SOUTH IA AREA DETENTION SERV. AGCY.	49,344	0.007469%	493,098	812,428
60201	LYON COUNTY	290,134	0.043918%	2,899,356	4,776,975
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	12,076	0.001828%	120,682	198,835
60301	CITY OF ALVORD	2,019	0.000306%	20,174	33,239
60302	CITY OF LITTLE ROCK	8,850	0.001340%	88,435	145,705
60303	CITY OF GEORGE	15,840	0.002398%	158,293	260,803
60304	CITY OF LARCHWOOD	15,813	0.002394%	158,026	260,364
60305	CITY OF INWOOD	12,873	0.001949%	128,638	211,943
60306	CITY OF DOON	6,790	0.001028%	67,851	111,791
60307	CITY OF ROCK RAPIDS	44,119	0.006678%	440,887	726,405
60308	CITY OF LESTER	2,428	0.000367%	24,259	39,970
60309	ROCK RAPIDS PUBLIC LIBRARY	8,506	0.001288%	85,002	140,050
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	7,608	0.001152%	76,027	125,261
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	487,170	0.073744%	4,868,376	8,021,130
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	469,825	0.071119%	4,695,044	7,735,550
61201	MADISON COUNTY	289,134	0.043767%	2,889,363	4,760,511
61203	MADISON COUNTY AGRI EXT DISTRICT	14,059	0.002128%	140,497	231,483
61204	MADISON COUNTY MEMORIAL HOSPITAL	681,348	0.103138%	6,808,833	11,218,225
61301	CITY OF WINTERSET	160,525	0.024299%	1,604,155	2,643,003
61303	CITY OF EARLHAM	20,529	0.003108%	205,149	338,004
61304	CITY OF TRURO	8,961	0.001356%	89,550	147,543
61308	CITY OF ST CHARLES	4,971	0.000753%	49,680	81,853
61309	CITY OF EAST PERU	214	0.000032%	2,142	3,529
61311	CITY OF MACKSBURG	357	0.000054%	3,570	5,881
61312	CITY OF BEVINGTON	179	0.000027%	1,785	2,941

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
3,302,985	66,517	1,258,864	1,315,474	2,640,855	62,773	1,391,146	1,453,919	996,578	
18,009	363	6,864	7,172	14,399	342	7,585	7,927	5,434	
236,452	4,762	90,119	94,171	189,052	4,494	99,588	104,082	71,342	
7,536	152	2,872	3,001	6,025	143	3,174	3,317	2,274	
976	20	372	389	781	19	411	430	295	
1,745	35	665	695	1,395	33	735	768	527	
41,458	835	15,801	16,511	33,147	788	17,461	18,249	12,509	
163,629	3,295	62,364	65,168	130,827	3,110	68,917	72,027	49,370	
3,459,950	69,678	1,318,687	1,377,988	2,766,353	65,756	1,457,256	1,523,012	1,043,937	
224,800	4,527	85,678	89,531	179,736	4,272	94,681	98,953	67,827	
1,321,795	26,619	503,774	526,429	1,056,822	25,121	556,712	581,833	398,812	
55,018	1,108	20,969	21,912	43,989	1,046	23,172	24,218	16,600	
9,197	185	3,505	3,663	7,353	175	3,874	4,049	2,775	
40,317	812	15,366	16,057	32,235	766	16,981	17,747	12,164	
72,164	1,453	27,504	28,741	57,698	1,371	30,394	31,765	21,773	
72,043	1,451	27,458	28,692	57,601	1,369	30,343	31,712	21,737	
58,645	1,181	22,351	23,356	46,888	1,115	24,700	25,815	17,694	
30,933	623	11,789	12,319	24,731	588	13,028	13,616	9,333	
200,997	4,048	76,606	80,051	160,705	3,820	84,656	88,476	60,645	
11,060	223	4,215	4,405	8,843	210	4,658	4,868	3,337	
38,752	780	14,770	15,434	30,984	736	16,322	17,058	11,692	
34,660	698	13,210	13,804	27,712	659	14,598	15,257	10,458	
2,219,456	44,696	845,899	883,939	1,774,534	42,181	934,787	976,968	669,655	
2,140,436	43,105	815,782	852,467	1,711,354	40,679	901,506	942,185	645,813	
1,317,239	26,527	502,038	524,614	1,053,179	25,034	554,793	579,827	397,438	
64,052	1,290	24,412	25,510	51,212	1,217	26,977	28,194	19,326	
3,104,096	62,512	1,183,061	1,236,263	2,481,836	58,993	1,307,379	1,366,372	936,569	
731,322	14,728	278,728	291,262	584,718	13,899	308,017	321,916	220,655	
93,526	1,883	35,646	37,248	74,777	1,777	39,391	41,168	28,219	
40,825	822	15,560	16,259	32,641	776	17,195	17,971	12,318	
22,649	456	8,632	9,020	18,108	430	9,539	9,969	6,834	
976	20	372	389	781	19	411	430	295	
1,627	33	620	648	1,301	31	685	716	491	
814	16	310	324	650	15	343	358	246	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
61313	NORTH WARD PLAZA	7,347	0.001112%	73,419	120,965
61315	CITY OF PATTERSON	514	0.000078%	5,140	8,468
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	339,539	0.051397%	3,393,077	5,590,430
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,054,461	0.159617%	10,537,416	17,361,435
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	485,080	0.073428%	4,847,490	7,986,718
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	17,291	0.002617%	172,791	284,689
62201	MAHASKA COUNTY	349,485	0.052903%	3,492,469	5,754,188
62203	MAHASKA COUNTY AGRI	11,270	0.001706%	112,624	185,559
62204	MAHASKA HEALTH PARTNERSHIP	2,453,875	0.371450%	24,522,002	40,402,422
62208	MAHASKA CO SOIL & WATER CONS DIST	4,297	0.000650%	42,938	70,745
62209	S C IA SOLID WASTE AGENCY	64,279	0.009730%	642,347	1,058,329
62301	CITY OF NEW SHARON	14,945	0.002262%	149,345	246,061
62302	CITY OF OSKALOOSA	130,286	0.019722%	1,301,975	2,145,133
62304	CITY OF FREMONT	6,745	0.001021%	67,404	111,055
62305	CITY OF UNIVERSITY PARK	836	0.000127%	8,353	13,763
62306	CITY OF LEIGHTON	161	0.000024%	1,607	2,647
62307	CITY OF BEACON	402	0.000061%	4,016	6,617
62308	CITY OF ROSE HILL	589	0.000089%	5,890	9,705
62309	CITY OF BARNES CITY	965	0.000146%	9,639	15,881
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	750	0.000114%	7,496	12,351
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	328,172	0.049676%	3,279,484	5,403,274
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,343,276	0.203336%	13,423,595	22,116,700
62601	MAHASKA CO SOLID WASTE MGMT COMM	22,286	0.003373%	222,705	366,928
62701	OSKALOOSA WATER DEPT	67,833	0.010268%	677,862	1,116,845
63201	MARION COUNTY	599,624	0.090767%	5,992,152	9,872,663
63204	MARION COUNTY AGRI	13,260	0.002007%	132,509	218,322
63209	MARION COUNTY RURAL WATER DIST	21,508	0.003256%	214,930	354,119
63301	CITY OF KNOXVILLE	119,705	0.018120%	1,196,229	1,970,906
63302	CITY OF PELLA	400,235	0.060585%	3,999,614	6,589,759
63306	CITY OF PLEASANTVILLE	20,255	0.003066%	202,417	333,501
63307	CITY OF BUSSEY	3,922	0.000594%	39,195	64,577
63312	CITY OF MARYSVILLE	29	0.000004%	286	471
63315	CITY OF HAMILTON	179	0.000027%	1,785	2,941
63316	CITY OF SWAN	161	0.000024%	1,611	2,654

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
33,471	674	12,757	13,330	26,761	636	14,097	14,733	10,099	
2,343	47	893	933	1,873	45	987	1,032	707	
1,546,879	31,152	589,560	616,073	1,236,785	29,398	651,512	680,910	466,725	
4,803,930	96,744	1,830,917	1,913,252	3,840,913	91,299	2,023,312	2,114,611	1,449,443	
2,209,935	44,505	842,270	880,147	1,766,922	42,000	930,777	972,777	666,782	
78,774	1,586	30,023	31,373	62,982	1,497	33,178	34,675	23,768	
1,592,191	32,064	606,830	634,119	1,273,013	30,260	670,596	700,856	480,396	
51,344	1,034	19,569	20,449	41,052	976	21,625	22,601	15,492	
11,179,399	225,135	4,260,793	4,452,399	8,938,327	212,464	4,708,522	4,920,986	3,373,052	
19,575	394	7,461	7,796	15,651	372	8,245	8,617	5,906	
292,841	5,897	111,610	116,629	234,136	5,565	123,338	128,903	88,356	
68,085	1,371	25,949	27,116	54,436	1,294	28,676	29,970	20,543	
593,561	11,953	226,223	236,396	474,572	11,281	249,995	261,276	179,089	
30,729	619	11,712	12,238	24,569	584	12,942	13,526	9,272	
3,808	77	1,451	1,517	3,045	72	1,604	1,676	1,149	
732	15	279	292	586	14	308	322	221	
1,831	37	698	729	1,464	35	771	806	552	
2,685	54	1,023	1,070	2,147	51	1,131	1,182	810	
4,394	88	1,675	1,750	3,513	84	1,851	1,935	1,326	
3,417	69	1,302	1,361	2,732	65	1,439	1,504	1,031	
1,495,092	30,109	569,823	595,448	1,195,380	28,414	629,701	658,115	451,100	
6,119,717	123,241	2,332,402	2,437,289	4,892,932	116,305	2,577,493	2,693,798	1,846,443	
101,529	2,045	38,696	40,436	81,177	1,930	42,762	44,692	30,634	
309,032	6,223	117,781	123,078	247,082	5,873	130,158	136,031	93,241	
2,731,778	55,014	1,041,160	1,087,980	2,184,154	51,917	1,150,566	1,202,483	824,233	
60,410	1,217	23,024	24,059	48,300	1,148	25,443	26,591	18,227	
97,985	1,973	37,345	39,024	78,342	1,862	41,269	43,131	29,564	
545,352	10,983	207,850	217,196	436,029	10,364	229,691	240,055	164,544	
1,823,394	36,720	694,948	726,200	1,457,868	34,654	767,974	802,628	550,155	
92,280	1,858	35,171	36,752	73,781	1,754	38,866	40,620	27,843	
17,868	360	6,810	7,116	14,286	340	7,526	7,866	5,391	
130	3	50	52	105	2	55	57	39	
814	16	310	324	650	15	343	358	246	
734	15	280	292	587	14	309	323	222	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
63317	CITY OF HARVEY	2,652	0.000401%	26,504	43,667
63321	CITY OF MELCHER-DALLAS	14,789	0.002239%	147,792	243,502
63324	KNOXVILLE LOW RENT HOUSING AGCY	15,030	0.002275%	150,195	247,460
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	449,364	0.068021%	4,490,570	7,398,659
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	230,268	0.034856%	2,301,104	3,791,297
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	988,718	0.149665%	9,880,428	16,278,982
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,321,978	0.200112%	13,210,754	21,766,023
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	209,327	0.031686%	2,091,842	3,446,516
63701	KNOXVILLE WATERWORKS	41,670	0.006308%	416,419	686,092
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,923,106	0.593852%	39,204,283	64,592,931
64201	MARSHALL COUNTY	457,123	0.069196%	4,568,109	7,526,410
64203	MARSHALL COUNTY AGRI EXT DISTRICT	13,042	0.001974%	130,333	214,737
64302	CITY OF STATE CENTER	39,667	0.006004%	396,398	653,104
64303	CITY OF MARSHALLTOWN	518,533	0.078492%	5,181,789	8,537,510
64305	GUTEKUNST PUBLIC LIBRARY	4,849	0.000734%	48,454	79,833
64306	CITY OF MELBOURNE	13,893	0.002103%	138,837	228,748
64307	CITY OF RHODES	1,940	0.000294%	19,384	31,936
64308	CITY OF GILMAN	5,758	0.000872%	57,544	94,809
64309	CITY OF ALBION	9,658	0.001462%	96,516	159,019
64310	CITY OF LISCOMB	1,596	0.000242%	15,946	26,273
64312	CITY OF ST ANTHONY	288	0.000044%	2,879	4,743
64313	CITY OF CLEMONS	1,715	0.000260%	17,134	28,230
64316	CITY OF LAUREL	5,161	0.000781%	51,570	84,967
64317	CITY OF LE GRAND	12,970	0.001963%	129,613	213,551
64318	CITY OF FERGUSON	558	0.000084%	5,577	9,189
64319	CITY OF HAVERHILL	969	0.000147%	9,687	15,961
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,302,536	0.499915%	33,002,826	54,375,417
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	484,633	0.073360%	4,843,018	7,979,351
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	573,589	0.086826%	5,731,973	9,443,992
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	519,519	0.078641%	5,191,640	8,553,741
64601	REGION SIX PLANNING COMMISSION	52,145	0.007893%	521,092	858,550
64603	SOLID WASTE MANGT COMM MARSHALL CO	27,257	0.004126%	272,388	448,787
64701	MARSHALLTOWN WATER WORKS	47,683	0.007218%	476,503	785,086
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,835,212	0.580547%	38,325,946	63,145,784

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
12,083	243	4,605	4,812	9,660	230	5,089	5,319	3,646	
67,377	1,357	25,679	26,834	53,870	1,281	28,378	29,659	20,329	
68,473	1,379	26,097	27,270	54,746	1,301	28,839	30,140	20,660	
2,047,218	41,228	780,254	815,342	1,636,824	38,907	862,244	901,151	617,687	
1,049,056	21,126	399,826	417,806	838,758	19,937	441,840	461,777	316,522	
4,504,414	90,712	1,716,763	1,793,965	3,601,440	85,606	1,897,162	1,982,768	1,359,073	
6,022,685	121,287	2,295,420	2,398,644	4,815,351	114,461	2,536,625	2,651,086	1,817,167	
953,655	19,205	363,466	379,811	762,482	18,124	401,659	419,783	287,737	
189,842	3,823	72,354	75,608	151,785	3,608	79,958	83,566	57,279	
17,872,941	359,933	6,811,897	7,118,224	14,290,054	339,675	7,527,699	7,867,374	5,392,630	
2,082,567	41,940	793,727	829,420	1,665,087	39,579	877,132	916,711	628,353	
59,418	1,197	22,646	23,664	47,507	1,129	25,026	26,155	17,928	
180,715	3,639	68,876	71,973	144,488	3,434	76,113	79,547	54,525	
2,362,339	47,574	900,356	940,845	1,888,775	44,896	994,966	1,039,862	712,766	
22,090	445	8,419	8,798	17,662	420	9,304	9,724	6,665	
63,295	1,275	24,124	25,208	50,607	1,203	26,658	27,861	19,097	
8,837	178	3,368	3,519	7,065	168	3,722	3,890	2,666	
26,234	528	9,998	10,448	20,974	499	11,049	11,548	7,915	
44,001	886	16,770	17,524	35,180	836	18,532	19,368	13,276	
7,270	146	2,771	2,895	5,812	138	3,062	3,200	2,193	
1,312	26	500	523	1,049	25	553	578	396	
7,811	157	2,977	3,111	6,245	148	3,290	3,438	2,357	
23,511	473	8,961	9,364	18,798	447	9,902	10,349	7,094	
59,090	1,190	22,521	23,534	47,245	1,123	24,887	26,010	17,829	
2,543	51	969	1,013	2,033	48	1,071	1,119	767	
4,416	89	1,683	1,759	3,531	84	1,860	1,944	1,333	
15,045,743	302,998	5,734,369	5,992,241	12,029,608	285,944	6,336,944	6,622,888	4,539,607	
2,207,896	44,464	841,493	879,335	1,765,292	41,961	929,918	971,879	666,167	
2,613,164	52,625	995,953	1,040,740	2,089,318	49,663	1,100,608	1,150,271	788,445	
2,366,830	47,664	902,068	942,633	1,892,365	44,982	996,858	1,041,840	714,121	
237,562	4,784	90,542	94,613	189,939	4,515	100,056	104,571	71,677	
124,180	2,501	47,329	49,457	99,287	2,360	52,302	54,662	37,468	
217,234	4,375	82,794	86,518	173,687	4,129	91,494	95,623	65,544	
17,472,514	351,869	6,659,282	6,958,746	13,969,897	332,065	7,359,047	7,691,112	5,271,813	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
65201	MILLS COUNTY	422,361	0.063934%	4,220,728	6,954,067
65203	MILLS COUNTY AGRI	12,340	0.001868%	123,314	203,172
65301	CITY OF GLENWOOD	67,367	0.010198%	673,212	1,109,184
65302	CITY OF MALVERN	16,248	0.002460%	162,370	267,520
65303	CITY OF SILVER CITY	2,750	0.000416%	27,485	45,284
65306	CITY OF EMERSON	6,855	0.001038%	68,502	112,864
65307	CITY OF HASTINGS	1,770	0.000268%	17,692	29,150
65311	CITY OF PACIFIC JUNCTION	4,243	0.000642%	42,398	69,856
65312	GLENWOOD MUNICIPAL UTILITIES	42,052	0.006366%	420,238	692,383
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,294	0.000196%	12,929	21,301
65315	CITY OF HENDERSON	2,900	0.000439%	28,979	47,746
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,195,307	0.180937%	11,944,918	19,680,432
66201	MITCHELL COUNTY	315,408	0.047744%	3,151,931	5,193,118
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	692,161	0.104774%	6,916,889	11,396,258
66204	MITCHELL COUNTY AGRI EXT	10,415	0.001577%	104,079	171,481
66208	MITCHELL CO SOIL & WATER CONS DIST	5,928	0.000897%	59,237	97,598
66301	CITY OF OSAGE	78,360	0.011862%	783,062	1,290,172
66303	CITY OF RICEVILLE	14,357	0.002173%	143,470	236,381
66306	CITY OF STACYVILLE	4,809	0.000728%	48,055	79,176
66307	CITY OF SAINT ANSGAR	32,840	0.004971%	328,180	540,710
66309	CITY OF MITCHELL	722	0.000109%	7,213	11,883
66312	CITY OF ORCHARD	295	0.000045%	2,945	4,852
66313	CITY OF CARPENTER	357	0.000054%	3,570	5,881
66314	CITY OF MCINTIRE	295	0.000045%	2,945	4,852
66315	STACYVILLE PUBLIC LIBRARY	2,780	0.000421%	27,777	45,765
66553	OSAGE COMMUNITY SCHOOL DISTRICT	549,814	0.083227%	5,494,383	9,052,539
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	387,236	0.058617%	3,869,713	6,375,735
66701	OSAGE MUNICIPAL LIGHT AND POWER	53,840	0.008150%	538,030	886,458
66702	OSAGE MUNICIPAL GASWORKS	26,016	0.003938%	259,980	428,343
67201	MONONA COUNTY	272,153	0.041197%	2,719,672	4,480,929
67203	MONONA COUNTY AGRI EXTENSION DISTRI	9,678	0.001465%	96,711	159,341
67205	MONONA COUNTY ASSESSOR	16,559	0.002507%	165,473	272,633
67207	LITTLE SIOUX DRAINAGE DISTRICT	16,504	0.002498%	164,928	271,736
67301	CITY OF ONAWA	75,306	0.011399%	752,548	1,239,898

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,924,199	38,750	733,368	766,347	1,538,465	36,569	810,431	847,000	580,570	
56,218	1,132	21,426	22,390	44,948	1,068	23,678	24,746	16,962	
306,913	6,181	116,973	122,233	245,387	5,833	129,265	135,098	92,602	
74,023	1,491	28,212	29,481	59,184	1,407	31,177	32,584	22,334	
12,530	252	4,776	4,990	10,018	238	5,277	5,515	3,781	
31,230	629	11,903	12,438	24,970	594	13,153	13,747	9,423	
8,066	162	3,074	3,212	6,448	153	3,397	3,550	2,434	
19,329	389	7,367	7,698	15,454	367	8,141	8,508	5,832	
191,583	3,858	73,018	76,302	153,178	3,641	80,691	84,332	57,805	
5,894	119	2,246	2,347	4,712	112	2,482	2,594	1,778	
13,211	266	5,035	5,262	10,563	251	5,564	5,815	3,986	
5,445,599	109,666	2,075,476	2,168,809	4,353,951	103,494	2,293,569	2,397,063	1,643,048	
1,436,942	28,938	547,660	572,288	1,148,886	27,309	605,209	632,518	433,555	
3,153,358	63,504	1,201,836	1,255,882	2,521,222	59,930	1,328,127	1,388,057	951,432	
47,449	956	18,084	18,897	37,937	902	19,984	20,886	14,316	
27,006	544	10,293	10,755	21,592	513	11,374	11,887	8,148	
356,992	7,189	136,060	142,179	285,428	6,785	150,357	157,142	107,712	
65,407	1,317	24,928	26,049	52,294	1,243	27,548	28,791	19,735	
21,908	441	8,350	8,725	17,516	416	9,227	9,643	6,610	
149,615	3,013	57,023	59,587	119,623	2,843	63,015	65,858	45,142	
3,288	66	1,253	1,310	2,629	62	1,385	1,447	992	
1,343	27	512	535	1,074	26	566	592	405	
1,627	33	620	648	1,301	31	685	716	491	
1,343	27	512	535	1,074	26	566	592	405	
12,663	255	4,826	5,043	10,124	241	5,334	5,575	3,821	
2,504,848	50,444	954,670	997,601	2,002,715	47,605	1,054,988	1,102,593	755,764	
1,764,173	35,528	672,378	702,614	1,410,520	33,528	743,032	776,560	532,287	
245,284	4,940	93,485	97,689	196,114	4,662	103,308	107,970	74,007	
118,523	2,387	45,173	47,204	94,764	2,253	49,919	52,172	35,761	
1,239,878	24,969	472,554	493,804	991,327	23,564	522,210	545,774	374,097	
44,090	888	16,804	17,560	35,252	838	18,570	19,408	13,303	
75,438	1,519	28,752	30,045	60,316	1,434	31,773	33,207	22,761	
75,190	1,514	28,657	29,946	60,117	1,429	31,668	33,097	22,686	
343,081	6,909	130,758	136,638	274,305	6,520	144,498	151,018	103,515	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
67302	CITY OF MAPLETON	43,342	0.006561%	433,123	713,612
67303	CITY OF UTE	6,181	0.000936%	61,768	101,769
67304	CITY OF WHITING	9,550	0.001446%	95,437	157,243
67305	CITY OF MOORHEAD	3,095	0.000469%	30,930	50,960
67306	CITY OF SOLDIER	3,638	0.000551%	36,358	59,904
67308	CITY OF CASTANA	2,423	0.000367%	24,214	39,895
67311	CITY OF RODNEY	268	0.000041%	2,678	4,412
67312	CITY OF BLENCOE	6,023	0.000912%	60,187	99,164
67313	LOW RENT HOUSING AGENCY OF ONAWA	11,127	0.001684%	111,197	183,208
67545	WHITING COMMUNITY SCHOOL DISTRICT	129,500	0.019603%	1,294,115	2,132,183
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	395,304	0.059838%	3,950,344	6,508,582
68201	MONROE COUNTY	225,181	0.034086%	2,250,269	3,707,541
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	9,331	0.001413%	93,251	153,641
68204	MONROE COUNTY HOSPITAL	704,243	0.106603%	7,037,624	11,595,182
68301	CITY OF ALBIA	44,060	0.006669%	440,299	725,436
68304	CITY OF LOVILIA	6,316	0.000956%	63,116	103,990
68305	CITY OF MELROSE	482	0.000073%	4,820	7,941
68307	ALBIA LOW RENT HOUSING AGENCY	12,068	0.001827%	120,600	198,700
68549	ALBIA COMMUNITY SCHOOL DISTRICT	660,494	0.099981%	6,600,431	10,874,862
68701	ALBIA MUNICIPAL WATERWORKS	18,205	0.002756%	181,923	299,736
69201	MONTGOMERY COUNTY	232,045	0.035125%	2,318,867	3,820,562
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	8,893	0.001346%	88,873	146,427
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,506,019	0.227971%	15,049,916	24,796,223
69301	CITY OF RED OAK	103,089	0.015605%	1,030,189	1,697,338
69303	CITY OF VILLISCA	20,088	0.003041%	200,742	330,743
69304	CITY OF STANTON	13,784	0.002087%	137,749	226,955
69308	CITY OF ELLIOTT	5,603	0.000848%	55,993	92,254
69311	CITY OF COBURG	133	0.000020%	1,330	2,191
69312	STANTON HOUSING COMMISSION	3,210	0.000486%	32,078	52,852
69313	CITY OF GRANT	1,012	0.000153%	10,114	16,663
69314	LOW RENT HOUSING AGENCY OF RED OAK	15,159	0.002295%	151,482	249,582
69315	VILLISCA LOW RENT HOUSING	2,631	0.000398%	26,293	43,321
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	169,142	0.025603%	1,690,262	2,784,874
69531	RED OAK COMMUNITY SCHOOL DISTRICT	648,496	0.098165%	6,480,531	10,677,316

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
197,457	3,976	75,257	78,641	157,874	3,753	83,165	86,918	59,577	
28,160	567	10,732	11,215	22,514	535	11,860	12,395	8,496	
43,509	876	16,583	17,328	34,787	827	18,325	19,152	13,128	
14,101	284	5,374	5,616	11,274	268	5,939	6,207	4,254	
16,575	334	6,317	6,601	13,252	315	6,981	7,296	5,001	
11,039	222	4,207	4,396	8,825	210	4,649	4,859	3,331	
1,221	25	465	486	976	23	514	537	368	
27,439	553	10,458	10,928	21,939	521	11,557	12,078	8,279	
50,694	1,021	19,321	20,190	40,532	963	21,351	22,314	15,295	
589,978	11,881	224,858	234,969	471,708	11,213	248,486	259,699	178,008	
1,800,933	36,268	686,388	717,254	1,439,910	34,227	758,514	792,741	543,378	
1,025,881	20,660	390,993	408,576	820,229	19,497	432,079	451,576	309,529	
42,513	856	16,203	16,931	33,990	808	17,905	18,713	12,827	
3,208,401	64,612	1,222,815	1,277,804	2,565,231	60,976	1,351,309	1,412,285	968,040	
200,729	4,042	76,504	79,944	160,490	3,815	84,543	88,358	60,564	
28,774	579	10,967	11,460	23,006	547	12,119	12,666	8,682	
2,197	44	837	875	1,756	42	925	967	663	
54,980	1,107	20,955	21,897	43,959	1,045	23,157	24,202	16,589	
3,009,087	60,598	1,146,850	1,198,424	2,405,872	57,188	1,267,363	1,324,551	907,903	
82,937	1,670	31,610	33,031	66,311	1,576	34,931	36,507	25,024	
1,057,154	21,289	402,912	421,031	845,232	20,091	445,251	465,342	318,965	
40,517	816	15,442	16,136	32,394	770	17,065	17,835	12,225	
6,861,145	138,173	2,614,981	2,732,576	5,485,730	130,396	2,889,767	3,020,163	2,070,147	
469,655	9,458	178,999	187,049	375,506	8,926	197,809	206,735	141,705	
91,517	1,843	34,880	36,448	73,171	1,739	38,545	40,284	27,613	
62,799	1,265	23,934	25,011	50,210	1,193	26,450	27,643	18,948	
25,527	514	9,729	10,167	20,410	485	10,751	11,236	7,702	
606	12	231	241	484	12	255	267	183	
14,624	295	5,574	5,824	11,693	278	6,159	6,437	4,412	
4,611	93	1,757	1,836	3,686	88	1,942	2,030	1,391	
69,060	1,391	26,321	27,504	55,216	1,312	29,086	30,398	20,837	
11,987	241	4,569	4,774	9,584	228	5,049	5,277	3,617	
770,578	15,518	293,690	306,897	616,105	14,645	324,551	339,196	232,499	
2,954,426	59,497	1,126,018	1,176,654	2,362,169	56,149	1,244,341	1,300,490	891,411	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
69532	STANTON COMMUNITY SCHOOL DISTRICT	117,390	0.017770%	1,173,100	1,932,798
69701	VILLISCA MUNICIPAL POWER PLANT	15,884	0.002404%	158,733	261,529
70201	MUSCATINE COUNTY	506,229	0.076629%	5,058,836	8,334,932
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	18,980	0.002873%	189,675	312,509
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,786	0.000724%	47,823	78,793
70211	MUSCATINE CO SOIL & WATER CONS DIST	2,573	0.000389%	25,711	42,362
70302	CITY OF WILTON	56,310	0.008524%	562,714	927,126
70303	CITY OF WEST LIBERTY	94,526	0.014309%	944,619	1,556,353
70304	CITY OF MUSCATINE	721,636	0.109236%	7,211,437	11,881,555
70307	CITY OF NICHOLS	659	0.000100%	6,590	10,858
70316	CITY OF ATALISSA	1,183	0.000179%	11,825	19,484
70317	CITY OF CONESVILLE	1,206	0.000183%	12,048	19,851
70318	CITY OF STOCKTON	1,663	0.000252%	16,617	27,378
70319	CITY OF FRUITLAND	5,695	0.000862%	56,916	93,775
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,157,566	0.477970%	31,554,108	51,988,512
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	786,625	0.119074%	7,860,878	12,951,574
70543	WILTON COMMUNITY SCHOOL DISTRICT	472,236	0.071484%	4,719,141	7,775,251
70703	MUSCATINE POWER AND WATER	51,758	0.007835%	517,226	852,180
70704	WILTON MUNICIPAL LIGHT & POWER	29,566	0.004476%	295,463	486,804
71201	O'BRIEN COUNTY	296,062	0.044816%	2,958,596	4,874,579
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	16,018	0.002425%	160,066	263,724
71301	CITY OF PRIMGHAR	32,046	0.004851%	320,245	527,635
71302	CITY OF SHELDON	105,824	0.016019%	1,057,514	1,742,359
71303	CITY OF HARTLEY	53,150	0.008046%	531,142	875,108
71306	CITY OF PAULLINA	28,569	0.004325%	285,499	470,387
71310	CITY OF SUTHERLAND	6,574	0.000995%	65,696	108,241
71312	CITY OF SANBORN	34,573	0.005233%	345,493	569,233
71314	PRIMGHAR PUBLIC LIBRARY	1,867	0.000283%	18,659	30,742
71317	CITY OF ARCHER	1,101	0.000167%	10,998	18,120
71319	CITY OF CALUMET	1,356	0.000205%	13,546	22,319
71326	SUTHERLAND POLICE DEPARTMENT	164	0.000025%	1,634	2,692
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,816	0.000275%	18,145	29,896
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	407,780	0.061727%	4,075,020	6,713,998
71534	SHELDON COMMUNITY SCHOOL DISTRICT	591,464	0.089532%	5,910,600	9,738,297

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
534,808	10,770	203,831	212,997	427,598	10,164	225,249	235,413	161,362	
72,365	1,457	27,581	28,821	57,859	1,375	30,479	31,854	21,834	
2,306,286	46,445	878,992	918,520	1,843,957	43,831	971,358	1,015,189	695,853	
86,472	1,741	32,957	34,439	69,137	1,643	36,420	38,063	26,090	
21,802	439	8,309	8,683	17,431	414	9,183	9,597	6,578	
11,722	236	4,467	4,668	9,371	223	4,937	5,160	3,537	
256,537	5,166	97,774	102,170	205,110	4,875	108,048	112,923	77,402	
430,645	8,673	164,131	171,512	344,316	8,184	181,378	189,562	129,934	
3,287,641	66,208	1,253,015	1,309,363	2,628,586	62,482	1,384,684	1,447,166	991,948	
3,005	61	1,145	1,197	2,403	57	1,265	1,322	907	
5,391	109	2,055	2,147	4,311	102	2,271	2,373	1,627	
5,493	111	2,093	2,188	4,392	104	2,313	2,417	1,657	
7,575	153	2,887	3,017	6,057	144	3,191	3,335	2,286	
25,948	523	9,889	10,334	20,746	493	10,929	11,422	7,829	
14,385,284	289,697	5,482,649	5,729,201	11,501,547	273,392	6,058,772	6,332,164	4,340,333	
3,583,716	72,170	1,365,858	1,427,280	2,865,308	68,109	1,509,384	1,577,493	1,081,280	
2,151,421	43,326	819,969	856,843	1,720,138	40,888	906,132	947,020	649,128	
235,799	4,749	89,870	93,911	188,530	4,481	99,314	103,795	71,145	
134,699	2,713	51,338	53,646	107,697	2,560	56,732	59,292	40,641	
1,348,802	27,163	514,067	537,185	1,078,415	25,634	568,086	593,720	406,961	
72,973	1,470	27,812	29,063	58,345	1,387	30,735	32,122	22,017	
145,997	2,940	55,644	58,146	116,730	2,775	61,491	64,266	44,050	
482,113	9,709	183,747	192,010	385,466	9,163	203,056	212,219	145,463	
242,144	4,876	92,288	96,438	193,602	4,602	101,986	106,588	73,060	
130,157	2,621	49,607	51,837	104,065	2,474	54,819	57,293	39,271	
29,950	603	11,415	11,928	23,946	569	12,614	13,183	9,037	
157,508	3,172	60,031	62,730	125,933	2,993	66,339	69,332	47,523	
8,506	171	3,242	3,388	6,801	162	3,583	3,745	2,567	
5,014	101	1,911	1,997	4,009	95	2,112	2,207	1,513	
6,176	124	2,354	2,460	4,938	117	2,601	2,718	1,863	
745	15	284	297	596	14	314	328	225	
8,272	167	3,153	3,295	6,615	157	3,484	3,641	2,496	
1,857,771	37,413	708,051	739,891	1,485,355	35,307	782,453	817,760	560,527	
2,694,599	54,265	1,026,990	1,073,173	2,154,428	51,211	1,134,907	1,186,118	813,015	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
71535	NORTHWEST IOWA COMMUNITY COLLEGE	300,001	0.045412%	2,997,963	4,939,440
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	407,046	0.061616%	4,067,683	6,701,909
71601	S & H SOLID WASTE COLLECTION AGENCY	5,798	0.000878%	57,941	95,463
71701	SANBORN MUNICIPAL LIGHT PLANT	20,466	0.003098%	204,520	336,967
72201	OSCEOLA COUNTY	167,368	0.025335%	1,672,533	2,755,663
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	6,995	0.001059%	69,899	115,166
72206	OSCEOLA CO SOIL & WATER CONS DIST	885	0.000134%	8,843	14,569
72301	CITY OF SIBLEY	94,208	0.014261%	941,440	1,551,116
72302	CITY OF MELVIN	2,377	0.000360%	23,749	39,130
72304	CITY OF OCHEYEDAN	7,339	0.001111%	73,337	120,830
72306	CITY OF ASHTON	8,529	0.001291%	85,236	140,435
72308	CITY OF HARRIS	1,288	0.000195%	12,867	21,199
72310	MELVIN PUBLIC LIBRARY	362	0.000055%	3,622	5,968
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	268	0.000041%	2,678	4,412
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	428,587	0.064876%	4,282,946	7,056,576
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	5,422	0.000821%	54,185	89,275
73201	PAGE COUNTY	266,405	0.040326%	2,662,228	4,386,283
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	11,672	0.001767%	116,639	192,175
73301	CITY OF SHENANDOAH	117,919	0.017850%	1,178,390	1,941,513
73302	CITY OF CLARINDA	67,959	0.010287%	679,122	1,118,921
73303	CLARINDA REGIONAL HEALTH CENTER	1,004,808	0.152101%	10,041,226	16,543,913
73304	CITY OF COIN	3,161	0.000479%	31,590	52,047
73306	CITY OF BLANCHARD	89	0.000014%	892	1,470
73309	CITY OF ESSEX	13,803	0.002089%	137,935	227,261
73311	CITY OF COLLEGE SPRINGS	772	0.000117%	7,711	12,704
73312	CITY OF BRADDYVILLE	384	0.000058%	3,837	6,322
73313	CITY OF HEPBURN	36	0.000005%	357	588
73316	CITY OF SHAMBAUGH	1,211	0.000183%	12,101	19,938
73319	CITY OF YORKTOWN	241	0.000036%	2,409	3,969
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,862	0.000433%	28,603	47,127
73323	CLARINDA LOW RENT HOUSING AGENCY	9,018	0.001365%	90,116	148,474
73324	SHENANDOAH LOW RENT HOUSING	8,775	0.001328%	87,686	144,471
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	674,397	0.102085%	6,739,366	11,103,771
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	116,963	0.017705%	1,168,833	1,925,767

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,366,749	27,524	520,908	544,333	1,092,765	25,975	575,645	601,620	412,376	
1,854,426	37,345	706,776	738,559	1,482,680	35,243	781,045	816,288	559,518	
26,415	532	10,067	10,520	21,119	502	11,125	11,627	7,970	
93,239	1,878	35,536	37,134	74,548	1,772	39,270	41,042	28,132	
762,495	15,355	290,609	303,678	609,642	14,491	321,147	335,638	230,060	
31,867	642	12,145	12,691	25,478	606	13,421	14,027	9,615	
4,031	81	1,536	1,606	3,223	77	1,698	1,775	1,216	
429,196	8,643	163,579	170,935	343,157	8,157	180,768	188,925	129,497	
10,827	218	4,127	4,312	8,657	206	4,560	4,766	3,267	
33,434	673	12,743	13,316	26,732	635	14,082	14,717	10,088	
38,858	783	14,810	15,476	31,069	739	16,366	17,105	11,724	
5,866	118	2,236	2,336	4,690	111	2,471	2,582	1,770	
1,651	33	629	658	1,320	31	695	726	498	
1,221	25	465	486	976	23	514	537	368	
1,952,563	39,322	744,178	777,644	1,561,144	37,108	822,378	859,486	589,128	
24,702	497	9,415	9,838	19,750	469	10,404	10,873	7,453	
1,213,690	24,442	462,572	483,374	970,388	23,066	511,180	534,246	366,195	
53,175	1,071	20,267	21,178	42,516	1,011	22,396	23,407	16,044	
537,219	10,819	204,750	213,957	429,526	10,210	226,265	236,475	162,090	
309,607	6,235	118,000	123,306	247,541	5,884	130,400	136,284	93,415	
4,577,720	92,188	1,744,702	1,823,160	3,660,050	87,000	1,928,037	2,015,037	1,381,191	
14,401	290	5,489	5,736	11,515	274	6,066	6,340	4,345	
407	8	155	162	325	8	171	179	123	
62,883	1,266	23,967	25,044	50,277	1,195	26,485	27,680	18,973	
3,515	71	1,340	1,400	2,811	67	1,481	1,548	1,061	
1,749	35	667	697	1,399	33	737	770	528	
163	3	62	65	130	3	69	72	49	
5,517	111	2,103	2,197	4,411	105	2,324	2,429	1,665	
1,098	22	419	437	878	21	463	484	331	
13,040	263	4,970	5,193	10,426	248	5,492	5,740	3,934	
41,083	827	15,658	16,362	32,847	781	17,303	18,084	12,396	
39,975	805	15,236	15,921	31,962	760	16,837	17,597	12,061	
3,072,427	61,874	1,170,991	1,223,650	2,456,515	58,391	1,294,040	1,352,431	927,014	
532,862	10,731	203,089	212,222	426,042	10,127	224,430	234,557	160,775	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	562,057	0.085080%	5,616,731	9,254,119
73556	ESSEX COMMUNITY SCHOOL DISTRICT	127,521	0.019303%	1,274,337	2,099,596
73601	PAGE COUNTY LANDFILL ASSOCIATION	21,526	0.003258%	215,113	354,419
74201	PALO ALTO COUNTY	268,295	0.040613%	2,681,117	4,417,405
74203	PALO ALTO COUNTY EXTENSION OFFICE	7,977	0.001207%	79,711	131,333
74205	PALO ALTO COUNTY HEALTH SYSTEM	852,550	0.129053%	8,519,686	14,037,025
74207	PALO ALTO CO SOIL & WATER CONS DIST	1,733	0.000262%	17,317	28,531
74301	CITY OF EMMETSBURG	76,208	0.011536%	761,562	1,254,748
74302	CITY OF GRAETTINGER	18,391	0.002784%	183,780	302,796
74303	CITY OF WEST BEND	30,687	0.004645%	306,661	505,255
74305	CITY OF RUTHVEN	13,488	0.002042%	134,790	222,080
74306	CITY OF AYRSHIRE	741	0.000112%	7,410	12,208
74307	CITY OF CYLINDER	375	0.000057%	3,749	6,176
74308	CITY OF MALLARD	8,529	0.001291%	85,235	140,433
74311	CITY OF CURLEW	107	0.000016%	1,071	1,764
74312	CITY OF RODMAN	143	0.000022%	1,428	2,352
74314	EMMETSBURG LOW RENT HOUSING	2,429	0.000368%	24,273	39,992
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	129,584	0.019615%	1,294,951	2,133,559
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	204,876	0.031013%	2,047,360	3,373,228
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	478,930	0.072497%	4,786,027	7,885,453
74602	UPPER DES MOINES OPPORTUNITY INC	457,053	0.069185%	4,567,410	7,525,260
74603	LOST ISLAND SANITARY DISTRICT	1,916	0.000290%	19,151	31,553
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	10,601	0.001605%	105,934	174,536
74702	EMMETSBURG MUNICIPAL UTILITIES	36,136	0.005470%	361,114	594,972
75201	PLYMOUTH COUNTY	406,573	0.061544%	4,062,958	6,694,125
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	11,750	0.001779%	117,423	193,467
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	4,361	0.000660%	43,581	71,804
75301	CITY OF AKRON	36,491	0.005524%	364,658	600,810
75302	CITY OF REMSEN	59,639	0.009028%	595,984	981,942
75303	CITY OF HINTON	24,310	0.003680%	242,930	400,252
75304	CITY OF KINGSLEY	13,937	0.002110%	139,279	229,476
75305	CITY OF LE MARS	214,471	0.032465%	2,143,250	3,531,216
75306	CITY OF MERRILL	6,589	0.000997%	65,842	108,481
75311	CITY OF WESTFIELD	3,469	0.000525%	34,671	57,123

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,560,626	51,567	975,929	1,019,816	2,047,312	48,665	1,078,481	1,127,146	772,593	
580,961	11,700	221,421	231,378	464,499	11,041	244,688	255,729	175,288	
98,068	1,975	37,377	39,057	78,409	1,864	41,304	43,168	29,589	
1,222,301	24,615	465,854	486,804	977,273	23,230	514,807	538,037	368,793	
36,340	732	13,850	14,473	29,055	691	15,306	15,997	10,964	
3,884,062	78,219	1,480,329	1,546,898	3,105,446	73,817	1,635,883	1,709,700	1,171,901	
7,895	159	3,009	3,144	6,312	150	3,325	3,475	2,382	
347,190	6,992	132,324	138,275	277,591	6,598	146,229	152,827	104,754	
83,784	1,687	31,933	33,369	66,989	1,592	35,288	36,880	25,279	
139,805	2,815	53,284	55,680	111,779	2,657	58,883	61,540	42,182	
61,450	1,238	23,420	24,474	49,132	1,168	25,881	27,049	18,541	
3,378	68	1,287	1,345	2,700	64	1,423	1,487	1,019	
1,709	34	651	681	1,366	32	720	752	516	
38,858	783	14,810	15,476	31,069	738	16,366	17,104	11,724	
488	10	186	194	390	9	206	215	147	
651	13	248	259	520	12	274	286	196	
11,066	223	4,217	4,407	8,847	210	4,661	4,871	3,339	
590,358	11,889	225,003	235,121	472,013	11,220	248,646	259,866	178,123	
933,376	18,797	355,737	371,734	746,268	17,739	393,118	410,857	281,619	
2,181,914	43,940	831,591	868,987	1,744,518	41,467	918,975	960,442	658,328	
2,082,248	41,933	793,605	829,293	1,664,831	39,573	876,998	916,571	628,257	
8,731	176	3,328	3,477	6,981	166	3,677	3,843	2,634	
48,294	973	18,406	19,234	38,613	918	20,341	21,259	14,571	
164,629	3,315	62,745	65,567	131,627	3,129	69,338	72,467	49,672	
1,852,272	37,302	705,955	737,701	1,480,958	35,202	780,137	815,339	558,868	
53,532	1,078	20,403	21,320	42,801	1,017	22,547	23,564	16,152	
19,868	400	7,572	7,913	15,885	378	8,368	8,746	5,995	
166,245	3,348	63,361	66,210	132,919	3,159	70,019	73,178	50,159	
271,705	5,472	103,554	108,211	217,237	5,164	114,436	119,600	81,979	
110,750	2,230	42,210	44,108	88,548	2,105	46,646	48,751	33,416	
63,496	1,279	24,200	25,289	50,768	1,207	26,743	27,950	19,158	
977,092	19,677	372,398	389,145	781,220	18,570	411,530	430,100	294,808	
30,017	604	11,440	11,955	23,999	570	12,642	13,212	9,057	
15,806	318	6,024	6,295	12,637	300	6,657	6,957	4,769	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
75312	AKRON CARE CENTER, INC	140,973	0.021339%	1,408,768	2,321,084
75313	CITY OF BRUNSVILLE	161	0.000024%	1,606	2,647
75314	CITY OF CRAIG	201	0.000030%	2,008	3,308
75315	CITY OF OYENS	464	0.000070%	4,641	7,646
75316	FLOYD VALLEY HOSPITAL	1,135,435	0.171874%	11,346,598	18,694,641
75317	CITY OF STRUBLE	85	0.000013%	848	1,397
75550	HINTON COMMUNITY SCHOOL DISTRICT	459,281	0.069523%	4,589,675	7,561,943
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,345,169	0.203622%	13,442,514	22,147,871
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	381,486	0.057747%	3,812,260	6,281,075
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DISTRICT	277,495	0.042005%	2,773,057	4,568,885
75558	REMSSEN-UNION COMMUNITY SCHOOL DISTRICT	220,672	0.033404%	2,205,213	3,633,307
75601	PLYMOUTH CO SOLID WASTE AGY	18,260	0.002764%	182,479	300,653
76201	POCAHONTAS COUNTY	264,101	0.039978%	2,639,205	4,348,351
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	10,661	0.001614%	106,542	175,538
76207	POCAHONTAS CO SOIL & WATER CONS DIST	852	0.000129%	8,518	14,035
76301	CITY OF FONDA	18,799	0.002846%	187,857	309,513
76302	CITY OF POCAHONTAS	52,571	0.007958%	525,346	865,560
76303	CITY OF ROLFE	13,468	0.002039%	134,585	221,742
76304	CITY OF GILMORE CITY	15,423	0.002335%	154,121	253,930
76305	CITY OF LAURENS	34,824	0.005271%	348,004	573,372
76306	CITY OF PALMER	2,611	0.000395%	26,096	42,996
76307	CITY OF HAVELOCK	1,718	0.000260%	17,172	28,292
76309	CITY OF PLOVER	822	0.000124%	8,214	13,533
76313	CITY OF VARINA	931	0.000141%	9,299	15,322
76315	POCAHONTAS COMMUNITY HOSPITAL	325,589	0.049285%	3,253,664	5,360,733
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	467,499	0.070767%	4,671,804	7,697,258
76540	LAURENS-MARATHON COMMUNITY SCHOOL DISTRICT	140,502	0.021268%	1,404,056	2,313,322
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	6,257	0.000947%	62,529	103,022
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	37,231	0.005636%	372,051	612,991
77002	STATE - DEPARTMENT ON AGING	243,845	0.036912%	2,436,785	4,014,843
77003	STATE - DEPT OF AGRICULTURE	1,739,562	0.263323%	17,383,747	28,641,441
77007	STATE - ATTORNEY GENERAL	1,788,409	0.270717%	17,871,888	29,445,702
77008	STATE - AUDITOR OF STATE	607,876	0.092016%	6,074,615	10,008,528
77009	STATE - BANKING/DEPT OF COMMERCE	617,806	0.093519%	6,173,840	10,172,011

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
642,247	12,934	244,779	255,786	513,499	12,206	270,501	282,707	193,779	
732	15	279	292	586	14	308	322	221	
915	18	349	365	732	17	386	403	276	
2,116	43	806	843	1,692	40	891	931	638	
5,172,830	104,173	1,971,515	2,060,173	4,135,861	98,310	2,178,685	2,276,995	1,560,748	
387	8	147	154	309	7	163	170	117	
2,092,399	42,138	797,474	833,336	1,672,948	39,766	881,273	921,039	631,319	
6,128,342	123,415	2,335,689	2,440,724	4,899,828	116,469	2,581,126	2,697,595	1,849,046	
1,737,981	35,000	662,395	692,183	1,389,578	33,030	732,000	765,030	524,384	
1,264,216	25,459	481,829	503,497	1,010,785	24,026	532,461	556,487	381,440	
1,005,340	20,246	383,164	400,395	803,805	19,106	423,428	442,534	303,332	
83,191	1,675	31,706	33,132	66,513	1,581	35,038	36,619	25,100	
1,203,194	24,230	458,572	479,194	961,996	22,867	506,759	529,626	363,028	
48,572	978	18,512	19,345	38,835	923	20,457	21,380	14,655	
3,883	78	1,480	1,547	3,105	74	1,636	1,710	1,172	
85,643	1,725	32,641	34,109	68,475	1,628	36,071	37,699	25,840	
239,501	4,823	91,281	95,386	191,490	4,552	100,873	105,425	72,262	
61,356	1,236	23,385	24,436	49,057	1,166	25,842	27,008	18,512	
70,263	1,415	26,779	27,983	56,177	1,335	29,593	30,928	21,200	
158,653	3,195	60,467	63,186	126,848	3,015	66,821	69,836	47,869	
11,897	240	4,534	4,738	9,512	226	5,011	5,237	3,590	
7,828	158	2,984	3,118	6,260	149	3,297	3,446	2,362	
3,745	75	1,427	1,491	2,993	71	1,577	1,648	1,130	
4,240	85	1,616	1,688	3,389	81	1,786	1,867	1,279	
1,483,321	29,872	565,337	590,760	1,185,969	28,191	624,743	652,934	447,548	
2,129,841	42,892	811,744	848,248	1,702,884	40,478	897,043	937,521	642,616	
640,099	12,891	243,960	254,931	511,782	12,165	269,596	281,761	193,131	
28,506	574	10,865	11,353	22,792	542	12,006	12,548	8,601	
169,615	3,416	64,645	67,552	135,613	3,224	71,438	74,662	51,176	
1,110,912	22,372	423,401	442,441	888,214	21,113	467,892	489,005	335,185	
7,925,121	159,599	3,020,494	3,156,323	6,336,416	150,617	3,337,891	3,488,508	2,391,170	
8,147,661	164,081	3,105,310	3,244,954	6,514,345	154,846	3,431,620	3,586,466	2,458,315	
2,769,372	55,771	1,055,488	1,102,953	2,214,212	52,632	1,166,400	1,219,032	835,576	
2,814,608	56,682	1,072,729	1,120,969	2,250,380	53,492	1,185,452	1,238,944	849,224	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	385,373	0.058335%	3,851,104	6,345,075
77012	STATE - DEPT OF MANAGEMENT	188,859	0.028588%	1,887,299	3,109,511
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	31,783	0.004811%	317,609	523,291
77014	STATE - LEGISLATIVE-CITIZENS AIDE	104,592	0.015832%	1,045,202	1,722,073
77015	STATE - CIVIL RIGHTS COMMISSION	118,885	0.017996%	1,188,040	1,957,414
77016	STATE - DEPARTMENT OF COMMERCE	492,672	0.074577%	4,923,354	8,111,713
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,529,012	0.685570%	45,259,209	74,569,020
77019	STATE - JUDICIAL BRANCH	7,762,713	1.175065%	77,574,153	127,811,085
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	727,231	0.110083%	7,267,347	11,973,672
77022	STATE - DEPARTMENT FOR THE BLIND	321,082	0.048603%	3,208,624	5,286,525
77027	STATE - WORKFORCE DEVELOPMENT	3,704,775	0.560803%	37,022,463	60,998,167
77033	IOWA STATE FAIR BOARD	422,432	0.063945%	4,221,432	6,955,227
77034	STATE - LEGISLATIVE - HOUSE	598,296	0.090566%	5,978,875	9,850,788
77035	STATE - LEGISLATIVE - SENATE	543,860	0.082326%	5,434,892	8,954,522
77037	STATE - OFFICE OF GOVERNOR	149,416	0.022617%	1,493,136	2,460,088
77038	STATE - DEPT OF PUBLIC HEALTH	2,788,524	0.422107%	27,866,213	45,912,340
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	212,626	0.032186%	2,124,809	3,500,833
77040	STATE - IOWA FINANCE AUTHORITY	669,283	0.101311%	6,688,258	11,019,567
77043	STATE - DEPT OF COMMERCE/INSURANCE	643,882	0.097466%	6,434,427	10,601,354
77045	STATE - LAW ENFORCEMENT ACADEMY	128,574	0.019463%	1,284,865	2,116,942
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	588,279	0.089049%	5,878,772	9,685,858
77052	STATE - DEPT OF CULTURAL AFFAIRS	322,389	0.048801%	3,221,695	5,308,061
77060	STATE - PAROLE BOARD	58,237	0.008816%	581,975	958,861
77062	STATE - PUBLIC DEFENSE	1,013,087	0.153354%	10,123,959	16,680,223
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	77,951	0.011800%	778,976	1,283,440
77065	STATE - DEPARTMENT OF EDUCATION	1,931,696	0.292406%	19,303,779	31,804,884
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,688,943	0.255660%	16,877,901	27,808,009
77069	DEPT OF ADMINISTRATIVE SERVICES	1,218,853	0.184501%	12,180,215	20,068,108
77070	STATE - SECRETARY OF STATE	160,621	0.024314%	1,605,117	2,644,589
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,749,614	2.081319%	137,402,304	226,383,876
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	153,576	0.023247%	1,534,712	2,528,590
77078	STATE - TREASURER OF STATE	151,329	0.022907%	1,512,260	2,491,597
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,371,281	0.358948%	23,696,630	39,042,540
77084	OFFICE OF PROFESSIONAL REGULATION	71,214	0.010780%	711,650	1,172,514

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,755,690	35,357	669,144	699,235	1,403,736	33,367	739,459	772,826	529,727	
860,405	17,327	327,925	342,672	687,924	16,352	362,384	378,736	259,602	
144,795	2,916	55,186	57,667	115,769	2,752	60,985	63,737	43,688	
476,500	9,596	181,608	189,775	380,979	9,056	200,691	209,747	143,770	
541,619	10,907	206,427	215,709	433,043	10,293	228,118	238,411	163,417	
2,244,521	45,201	855,452	893,921	1,794,574	42,657	945,344	988,001	677,218	
20,633,337	415,523	7,863,963	8,217,602	16,497,088	392,136	8,690,318	9,082,454	6,225,498	
35,365,482	712,204	13,478,811	14,084,947	28,275,962	672,122	14,895,181	15,567,303	10,670,487	
3,313,130	66,721	1,262,730	1,319,514	2,648,965	62,966	1,395,419	1,458,385	999,639	
1,462,788	29,458	557,511	582,582	1,169,551	27,800	616,095	643,895	441,353	
16,878,266	339,902	6,432,797	6,722,076	13,494,775	320,771	7,108,763	7,429,534	5,092,517	
1,924,520	38,757	733,490	766,475	1,538,722	36,575	810,566	847,141	580,667	
2,725,725	54,892	1,038,853	1,085,569	2,179,314	51,802	1,148,017	1,199,819	822,407	
2,477,727	49,898	944,334	986,800	1,981,032	47,089	1,043,565	1,090,654	747,581	
680,709	13,708	259,438	271,105	544,251	12,937	286,700	299,637	205,384	
12,703,999	255,839	4,841,863	5,059,599	10,157,301	241,439	5,350,651	5,592,090	3,833,055	
968,685	19,508	369,194	385,796	774,498	18,410	407,989	426,399	292,272	
3,049,127	61,405	1,162,111	1,214,370	2,437,886	57,949	1,284,227	1,342,176	919,984	
2,933,407	59,074	1,118,007	1,168,283	2,345,364	55,749	1,235,488	1,291,237	885,069	
585,760	11,796	223,250	233,290	468,336	11,132	246,710	257,842	176,736	
2,680,088	53,973	1,021,459	1,067,394	2,142,826	50,935	1,128,796	1,179,731	808,637	
1,468,747	29,578	559,782	584,955	1,174,315	27,914	618,605	646,519	443,151	
265,318	5,343	101,120	105,668	212,131	5,042	111,746	116,788	80,052	
4,615,438	92,948	1,759,077	1,838,182	3,690,207	87,716	1,943,923	2,031,639	1,392,572	
355,129	7,152	135,350	141,437	283,939	6,749	149,573	156,322	107,150	
8,800,450	177,227	3,354,107	3,504,939	7,036,273	167,252	3,706,560	3,873,812	2,655,275	
7,694,509	154,955	2,932,601	3,064,478	6,152,034	146,234	3,240,762	3,386,996	2,321,590	
5,552,870	111,826	2,116,360	2,211,531	4,439,717	105,532	2,338,749	2,444,281	1,675,414	
731,761	14,737	278,895	291,437	585,069	13,907	308,202	322,109	220,787	
62,640,691	1,261,484	23,874,183	24,947,795	50,083,462	1,190,487	26,382,913	27,573,400	18,899,973	
699,664	14,090	266,662	278,654	559,406	13,297	294,683	307,980	211,103	
689,428	13,884	262,761	274,577	551,222	13,103	290,372	303,475	208,014	
10,803,118	217,558	4,117,382	4,302,538	8,637,478	205,313	4,550,041	4,755,354	3,259,521	
324,436	6,534	123,652	129,213	259,399	6,166	136,645	142,811	97,889	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	90,333	0.013674%	902,718	1,487,317
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	133,123	0.020151%	1,330,325	2,191,842
77096	STATE - IOWA PUBLIC TELEVISION	624,586	0.094545%	6,241,602	10,283,657
77099	STATE - CONSUMER ADVOCATE	144,778	0.021915%	1,446,788	2,383,726
77101	STATE - DEPARTMENT OF CORRECTION	330,243	0.049990%	3,300,175	5,437,364
77105	STATE - LOTTERY	655,124	0.099168%	6,546,767	10,786,445
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,411,326	0.213637%	14,103,628	23,237,120
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,508,134	0.531036%	35,057,395	57,760,523
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	292,745	0.044314%	2,925,456	4,819,978
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	31,782	0.004811%	317,599	523,275
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	680,455	0.103002%	6,799,907	11,203,518
77201	POLK COUNTY	5,541,620	0.838851%	55,378,382	91,241,358
77202	BROADLAWNS MEDICAL CENTER	5,824,304	0.881642%	58,203,291	95,895,675
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	42,636	0.006454%	426,066	701,987
77205	POLK COUNTY ASSESSOR	310,691	0.047030%	3,104,787	5,115,443
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	23,506	0.003558%	234,899	387,019
77301	CITY OF WEST DES MOINES	1,504,932	0.227806%	15,039,051	24,778,324
77303	CITY OF MITCHELLVILLE	32,922	0.004983%	328,992	542,048
77304	CITY OF DES MOINES	6,260,452	0.947663%	62,561,800	103,076,748
77305	CITY OF URBANDALE	760,205	0.115074%	7,596,862	12,516,582
77307	CITY OF ALTOONA	346,034	0.052380%	3,457,978	5,697,361
77308	CITY OF GRIMES	147,538	0.022333%	1,474,375	2,429,179
77309	CITY OF ANKENY	928,061	0.140483%	9,274,275	15,280,285
77310	CITY OF BONDURANT	71,490	0.010822%	714,415	1,177,070
77314	CITY OF WINDSOR HEIGHTS	62,536	0.009466%	624,938	1,029,647
77317	CITY OF ELKHART	6,007	0.000909%	60,028	98,902
77318	CITY OF RUNNELLS	5,201	0.000787%	51,976	85,635
77320	CITY OF CLIVE	451,487	0.068343%	4,511,788	7,433,616
77321	CITY OF PLEASANT HILL	159,011	0.024070%	1,589,027	2,618,078
77322	CITY OF POLK CITY	70,759	0.010711%	707,105	1,165,025
77330	CITY OF JOHNSTON	375,376	0.056822%	3,751,200	6,180,473
77331	CITY OF ALLEMAN	6,699	0.001014%	66,946	110,300
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	7,108	0.001076%	71,032	117,033
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,088,926	0.618953%	40,861,353	67,323,118

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
411,542	8,288	156,851	163,904	329,043	7,821	173,333	181,154	124,171
606,485	12,214	231,149	241,544	484,907	11,526	255,439	266,965	182,989
2,845,500	57,304	1,084,503	1,133,272	2,275,079	54,079	1,198,463	1,252,542	858,545
659,580	13,283	251,385	262,690	527,358	12,535	277,801	290,336	199,009
1,504,525	30,299	573,418	599,204	1,202,921	28,593	633,674	662,267	453,946
2,984,622	60,106	1,137,526	1,188,680	2,386,312	56,723	1,257,059	1,313,782	900,521
6,429,739	129,485	2,450,560	2,560,760	5,140,805	122,197	2,708,068	2,830,265	1,939,983
15,982,406	321,860	6,091,359	6,365,284	12,778,503	303,746	6,731,446	7,035,192	4,822,217
1,333,694	26,858	508,309	531,168	1,066,335	25,347	561,723	587,070	402,403
144,791	2,916	55,184	57,666	115,766	2,752	60,983	63,735	43,686
3,100,027	62,430	1,181,510	1,234,642	2,478,582	58,916	1,305,665	1,364,581	935,341
25,246,593	508,426	9,622,209	10,054,915	20,185,550	479,811	10,633,322	11,113,133	7,617,411
26,534,448	534,361	10,113,048	10,567,826	21,215,235	504,287	11,175,739	11,680,026	8,005,983
194,241	3,912	74,031	77,360	155,303	3,692	81,810	85,502	58,606
1,415,449	28,505	539,469	563,728	1,131,702	26,901	596,157	623,058	427,070
107,089	2,157	40,815	42,650	85,622	2,035	45,103	47,138	32,311
6,856,192	138,073	2,613,094	2,730,603	5,481,770	130,302	2,887,681	3,017,983	2,068,653
149,985	3,020	57,164	59,734	119,918	2,850	63,171	66,021	45,254
28,521,460	574,376	10,870,356	11,359,191	22,803,923	542,050	12,012,626	12,554,676	8,605,505
3,463,353	69,746	1,319,984	1,379,343	2,769,073	65,821	1,458,690	1,524,511	1,044,964
1,576,466	31,748	600,837	627,856	1,260,441	29,961	663,974	693,935	475,652
672,157	13,536	256,178	267,699	537,413	12,774	283,098	295,872	202,803
4,228,073	85,147	1,611,441	1,683,907	3,380,495	80,355	1,780,774	1,861,129	1,275,696
325,697	6,559	124,132	129,715	260,406	6,190	137,176	143,366	98,269
284,905	5,738	108,585	113,468	227,791	5,415	119,996	125,411	85,962
27,366	551	10,430	10,899	21,880	520	11,526	12,046	8,257
23,695	477	9,031	9,437	18,945	450	9,980	10,430	7,149
2,056,890	41,423	783,941	819,194	1,644,558	39,091	866,318	905,409	620,606
724,425	14,589	276,100	288,516	579,205	13,768	305,112	318,880	218,574
322,364	6,492	122,862	128,387	257,741	6,127	135,773	141,900	97,264
1,710,144	34,440	651,786	681,096	1,367,322	32,501	720,276	752,777	515,985
30,520	615	11,632	12,155	24,402	580	12,854	13,434	9,209
32,383	652	12,342	12,897	25,891	615	13,639	14,254	9,771
18,628,387	375,146	7,099,819	7,419,094	14,894,059	354,032	7,845,876	8,199,908	5,620,564

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	819,454	0.124043%	8,188,950	13,492,105
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	5,716,529	0.865328%	57,126,273	94,121,181
77560	ANKENY COMMUNITY SCHOOL DISTRICT	6,416,653	0.971307%	64,122,736	105,648,547
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	850,818	0.128791%	8,502,374	14,008,502
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	21,139,869	3.200004%	211,254,421	348,062,539
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,056,861	0.159980%	10,561,401	17,400,951
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,670,222	0.404199%	26,683,995	43,964,520
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	4,301,637	0.651151%	42,987,013	70,825,353
77570	DES MOINES AREA COMMUNITY COLLEGE	2,879,587	0.435891%	28,776,218	47,411,663
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,187,850	0.179808%	11,870,390	19,557,640
77606	AEA 11 - HEARTLAND	3,916,345	0.592829%	39,136,725	64,481,622
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	55,973	0.008473%	559,346	921,578
77609	HIRTA	122,014	0.018470%	1,219,307	2,008,929
77610	MUNICIPAL FIRE & POLICE RETIREMENT	82,019	0.012415%	819,626	1,350,416
77611	DES MOINES AREA MPO	54,917	0.008313%	548,792	904,189
77701	DES MOINES WATER WORKS	1,463,226	0.221493%	14,622,270	24,091,635
77704	WEST DES MOINES WATER WORKS	241,923	0.036621%	2,417,580	3,983,202
77706	METRO WASTE AUTHORITY	471,866	0.071428%	4,715,438	7,769,151
78001	IOWA SCHOOL FOR THE DEAF	312,985	0.047377%	3,127,714	5,153,217
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	331,218	0.050138%	3,309,924	5,453,427
78201	POTTAWATTAMIE COUNTY	1,427,834	0.216135%	14,268,599	23,508,927
78203	E POTTAWATTAMIE CO AGR EXT DIST	10,209	0.001545%	102,024	168,095
78204	WEST POTTAWATTAMIE CO EXT SERVICE	7,244	0.001097%	72,392	119,273
78205	POTTAWATTAMIE COUNTY ASSESSOR	84,709	0.012823%	846,516	1,394,718
78301	CITY OF COUNCIL BLUFFS	1,474,436	0.223190%	14,734,294	24,276,206
78302	CITY OF MCCLELLAND	313	0.000047%	3,130	5,157
78303	CITY OF MINDEN	10,916	0.001652%	109,081	179,722
78304	CITY OF WALNUT	16,443	0.002489%	164,319	270,732
78305	CITY OF CARSON	12,194	0.001846%	121,854	200,766
78307	CITY OF OAKLAND	26,561	0.004021%	265,430	437,322
78309	CITY OF NEOLA	12,623	0.001911%	126,149	207,842
78310	CITY OF UNDERWOOD	12,037	0.001822%	120,284	198,179
78311	CITY OF AVOCA	33,487	0.005069%	334,641	551,354
78313	CITY OF CARTER LAKE	54,434	0.008240%	543,970	896,244

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,733,282	75,182	1,422,862	1,486,847	2,984,891	70,951	1,572,378	1,643,329	1,126,407
26,043,444	524,473	9,925,912	10,372,275	20,822,660	494,955	10,968,939	11,463,894	7,857,837
29,233,079	588,707	11,141,575	11,642,606	23,372,888	555,575	12,312,345	12,867,920	8,820,215
3,876,169	78,060	1,477,321	1,543,755	3,099,136	73,667	1,632,559	1,706,226	1,169,519
96,309,323	1,939,517	36,706,276	38,356,939	77,002,732	1,830,359	40,563,417	42,393,776	29,058,485
4,814,864	96,964	1,835,084	1,917,607	3,849,655	91,506	2,027,917	2,119,423	1,452,743
12,165,035	244,985	4,636,448	4,844,946	9,726,379	231,196	5,123,651	5,354,847	3,670,439
19,597,460	394,662	7,469,161	7,805,045	15,668,868	372,450	8,254,029	8,626,479	5,912,953
13,118,864	264,193	4,999,980	5,224,826	10,488,999	249,324	5,525,383	5,774,707	3,958,228
5,411,622	108,982	2,062,526	2,155,277	4,326,785	102,848	2,279,259	2,382,107	1,632,797
17,842,142	359,313	6,800,158	7,105,957	14,265,428	339,090	7,514,727	7,853,817	5,383,338
255,002	5,135	97,189	101,559	203,883	4,846	107,401	112,247	76,939
555,873	11,194	211,859	221,387	444,440	10,564	234,122	244,686	167,718
373,662	7,525	142,413	148,818	298,756	7,101	157,378	164,479	112,741
250,190	5,038	95,355	99,643	200,036	4,755	105,375	110,130	75,487
6,666,184	134,246	2,540,676	2,654,929	5,329,851	126,691	2,807,653	2,934,344	2,011,324
1,102,157	22,196	420,064	438,954	881,214	20,946	464,205	485,151	332,543
2,149,733	43,292	819,326	856,170	1,718,788	40,856	905,421	946,277	648,618
1,425,901	28,715	543,452	567,891	1,140,058	27,099	600,559	627,658	430,223
1,508,970	30,388	575,112	600,975	1,206,475	28,678	635,546	664,224	455,287
6,504,948	130,999	2,479,225	2,590,714	5,200,938	123,627	2,739,744	2,863,371	1,962,675
46,512	937	17,727	18,524	37,188	884	19,590	20,474	14,034
33,003	665	12,578	13,144	26,387	627	13,900	14,527	9,958
385,920	7,772	147,085	153,700	308,557	7,334	162,541	169,875	116,440
6,717,255	135,275	2,560,141	2,675,269	5,370,685	127,661	2,829,164	2,956,825	2,026,733
1,427	29	544	568	1,141	27	601	628	431
49,729	1,001	18,953	19,806	39,760	945	20,945	21,890	15,004
74,912	1,509	28,551	29,835	59,895	1,424	31,551	32,975	22,602
55,552	1,119	21,173	22,125	44,417	1,056	23,397	24,453	16,761
121,007	2,437	46,119	48,193	96,749	2,300	50,966	53,266	36,510
57,510	1,158	21,919	22,904	45,981	1,093	24,222	25,315	17,352
54,836	1,104	20,900	21,840	43,844	1,042	23,096	24,138	16,545
152,560	3,072	58,145	60,760	121,977	2,899	64,255	67,154	46,031
247,992	4,994	94,517	98,767	198,278	4,713	104,449	109,162	74,824

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
78314	CITY OF MACEDONIA	5,890	0.000892%	58,857	96,973
78317	CITY OF HANCOCK	4,708	0.000713%	47,048	77,516
78318	CITY OF TREYNOR	16,534	0.002503%	165,223	272,221
78322	CITY OF CRESCENT	8,214	0.001243%	82,087	135,246
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,001,702	0.908495%	59,976,062	98,816,490
78550	WALNUT COMMUNITY SCHOOL DISTRICT	7,338	0.001111%	73,333	120,823
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	417,734	0.063234%	4,174,491	6,877,887
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	386,280	0.058472%	3,860,164	6,360,002
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	393,164	0.059514%	3,928,957	6,473,346
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,857,163	0.281124%	18,558,958	30,577,718
78560	IOWA WESTERN COMMUNITY COLLEGE	1,011,073	0.153049%	10,103,829	16,647,058
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	419,908	0.063563%	4,196,214	6,913,677
78701	COUNCIL BLUFFS WATER WORKS	246,509	0.037315%	2,463,408	4,058,709
79201	POWESHIEK COUNTY	232,646	0.035216%	2,324,873	3,830,458
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	12,077	0.001828%	120,688	198,845
79204	POWESHIEK CO ASSESSOR	22,320	0.003379%	223,046	367,490
79206	POWESHIEK WATER ASSOCIATION	94,255	0.014268%	941,910	1,551,889
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	3,313	0.000501%	33,106	54,545
79301	CITY OF GRINNELL	196,043	0.029676%	1,959,089	3,227,793
79302	CITY OF DEEP RIVER	3,795	0.000574%	37,919	62,476
79303	CITY OF BROOKLYN	24,286	0.003676%	242,694	399,863
79304	CITY OF MONTEZUMA	42,696	0.006463%	426,672	702,984
79308	CITY OF MALCOM	6,587	0.000997%	65,824	108,451
79311	CITY OF SEARSBORO	474	0.000072%	4,739	7,807
79312	CITY OF GUERNSEY	322	0.000049%	3,216	5,299
79313	CITY OF HARTWICK	420	0.000064%	4,194	6,911
79314	GRINNELL LOW RENT HOUSING AUTHORITY	5,196	0.000787%	51,928	85,556
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	329,322	0.049850%	3,290,968	5,422,196
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,048,272	0.158680%	10,475,562	17,259,524
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	338,893	0.051299%	3,386,613	5,579,779
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	24,645	0.003731%	246,285	405,778
79702	BROOKLYN MUNICIPAL UTILITIES	17,967	0.002720%	179,547	295,821
80201	RINGGOLD COUNTY	208,592	0.031575%	2,084,500	3,434,420
80203	RINGGOLD COUNTY HOSPITAL	558,398	0.084526%	5,580,170	9,193,881

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
26,833	540	10,227	10,687	21,454	510	11,301	11,811	8,096	
21,449	432	8,175	8,542	17,149	408	9,034	9,442	6,472	
75,324	1,517	28,708	29,999	60,224	1,432	31,725	33,157	22,727	
37,423	754	14,263	14,904	29,921	711	15,762	16,473	11,291	
27,342,641	550,637	10,421,074	10,889,704	21,861,415	519,647	11,516,133	12,035,780	8,249,832	
33,432	673	12,742	13,315	26,730	635	14,081	14,716	10,087	
1,903,120	38,326	725,334	757,952	1,521,612	36,169	801,553	837,722	574,210	
1,759,820	35,440	670,719	700,880	1,407,039	33,445	741,198	774,643	530,974	
1,791,182	36,072	682,672	713,371	1,432,115	34,041	754,408	788,449	540,436	
8,460,891	170,389	3,224,691	3,369,704	6,764,784	160,799	3,563,545	3,724,344	2,552,823	
4,606,261	92,763	1,755,580	1,834,527	3,682,870	87,542	1,940,058	2,027,600	1,389,803	
1,913,023	38,525	729,108	761,896	1,529,529	36,357	805,724	842,081	577,198	
1,123,050	22,616	428,027	447,275	897,918	21,344	473,004	494,348	338,847	
1,059,892	21,345	403,956	422,121	847,422	20,143	446,404	466,547	319,791	
55,021	1,108	20,970	21,913	43,991	1,046	23,174	24,220	16,601	
101,685	2,048	38,755	40,498	81,301	1,933	42,827	44,760	30,680	
429,410	8,648	163,660	171,020	343,328	8,161	180,858	189,019	129,562	
15,093	304	5,752	6,011	12,067	287	6,357	6,644	4,554	
893,134	17,986	340,399	355,707	714,092	16,974	376,169	393,143	269,477	
17,287	348	6,589	6,885	13,822	329	7,281	7,610	5,216	
110,643	2,228	42,169	44,065	88,462	2,103	46,600	48,703	33,383	
194,516	3,917	74,136	77,470	155,523	3,697	81,926	85,623	58,690	
30,009	604	11,437	11,951	23,992	570	12,639	13,209	9,054	
2,160	44	823	860	1,727	41	910	951	652	
1,466	30	559	584	1,173	28	618	646	442	
1,912	39	729	762	1,530	36	805	841	577	
23,674	477	9,023	9,428	18,928	450	9,971	10,421	7,143	
1,500,328	30,214	571,819	597,533	1,199,566	28,514	631,906	660,420	452,680	
4,775,731	96,176	1,820,170	1,902,022	3,818,368	90,763	2,011,435	2,102,198	1,440,935	
1,543,932	31,092	588,437	614,899	1,234,428	29,342	650,271	679,613	465,836	
112,279	2,261	42,793	44,717	89,771	2,134	47,290	49,424	33,877	
81,854	1,648	31,197	32,600	65,445	1,556	34,475	36,031	24,697	
950,308	19,138	362,190	378,478	759,806	18,061	400,249	418,310	286,727	
2,543,958	51,231	969,576	1,013,177	2,033,984	48,348	1,071,460	1,119,808	767,564	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
80204	RINGGOLD COUNTY EXTENSION	4,671	0.000707%	46,678	76,907
80207	SUN VALLEY SANITARY DISTRICT	6,528	0.000988%	65,236	107,483
80301	CITY OF DIAGONAL	5,878	0.000890%	58,738	96,776
80303	CITY OF MOUNT AYR	32,537	0.004925%	325,151	535,718
80307	CITY OF KELLERTON	2,683	0.000406%	26,814	44,179
80308	CITY OF TINGLEY	675	0.000102%	6,750	11,121
80309	CITY OF BENTON	45	0.000007%	446	735
80310	CITY OF REDDING	107	0.000016%	1,071	1,764
80315	LOW RENT HOUSING AGENCY OF MT AYR	4,532	0.000686%	45,292	74,623
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	413,556	0.062601%	4,132,736	6,809,091
80553	DIAGONAL COMM SCH DIST	99,756	0.015100%	996,880	1,642,458
81201	SAC COUNTY	258,240	0.039090%	2,580,633	4,251,848
81203	SAC CO AGRI EXT DIST	8,731	0.001322%	87,253	143,758
81204	SAC COUNTY ASSESSOR	18,152	0.002748%	181,394	298,864
81207	SAC CO SOIL & WATER CONS DIST	5,634	0.000853%	56,297	92,755
81301	CITY OF ODEBOLT	15,442	0.002337%	154,314	254,247
81303	CITY OF SCHALLER	11,249	0.001703%	112,410	185,206
81304	CITY OF AUBURN	7,462	0.001129%	74,565	122,853
81305	CITY OF LAKE VIEW	43,981	0.006657%	439,506	724,129
81306	CITY OF SAC CITY	85,133	0.012887%	850,749	1,401,694
81307	CITY OF EARLY	11,900	0.001801%	118,923	195,937
81309	CITY OF LYTTON	6,530	0.000988%	65,256	107,516
81311	CITY OF WALL LAKE	28,602	0.004330%	285,825	470,925
81316	CITY OF NEMAHA	214	0.000032%	2,142	3,529
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	202,944	0.030720%	2,028,051	3,341,414
81548	SCHALLER-CRESTLAND COMM SCH DIST	205,059	0.031040%	2,049,189	3,376,242
81601	SAC COUNTY SOLID WASTE AGENCY	7,964	0.001206%	79,584	131,122
82201	SCOTT COUNTY	2,016,030	0.305172%	20,146,545	33,193,425
82205	SCOTT CO AGR EXT DIST	40,909	0.006193%	408,811	673,557
82211	WASTE COMMISSION OF SCOTT COUNTY	200,498	0.030350%	2,003,615	3,301,154
82301	CITY OF DAVENPORT	2,750,601	0.416367%	27,487,240	45,287,944
82303	CITY OF ELDRIDGE	137,549	0.020821%	1,374,552	2,264,710
82304	CITY OF WALCOTT	38,421	0.005816%	383,944	632,586
82305	CITY OF BUFFALO	26,824	0.004060%	268,059	441,653

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
21,280	429	8,111	8,475	17,015	404	8,963	9,367	6,421	
29,741	599	11,335	11,845	23,779	565	12,526	13,091	8,973	
26,778	539	10,206	10,665	21,410	509	11,278	11,787	8,080	
148,234	2,985	56,496	59,037	118,518	2,817	62,433	65,250	44,725	
12,224	246	4,659	4,869	9,774	232	5,149	5,381	3,688	
3,077	62	1,173	1,226	2,461	58	1,296	1,354	928	
203	4	78	81	163	4	86	90	61	
488	10	186	194	390	9	206	215	147	
20,648	416	7,870	8,224	16,510	392	8,697	9,089	6,230	
1,884,084	37,942	718,079	750,371	1,506,392	35,807	793,536	829,343	568,466	
454,470	9,152	173,212	181,001	363,365	8,637	191,413	200,050	137,123	
1,176,491	23,693	448,395	468,559	940,647	22,359	495,513	517,872	354,971	
39,778	801	15,161	15,842	31,804	756	16,754	17,510	12,002	
82,696	1,665	31,518	32,935	66,118	1,572	34,830	36,402	24,951	
25,666	517	9,782	10,222	20,521	488	10,810	11,298	7,744	
70,350	1,417	26,813	28,018	56,248	1,337	29,630	30,967	21,226	
51,247	1,032	19,532	20,410	40,974	974	21,584	22,558	15,462	
33,994	685	12,956	13,539	27,180	646	14,317	14,963	10,257	
200,367	4,035	76,366	79,800	160,201	3,808	84,390	88,198	60,455	
387,850	7,811	147,821	154,468	310,100	7,371	163,354	170,725	117,022	
54,216	1,092	20,663	21,592	43,347	1,030	22,835	23,865	16,358	
29,750	599	11,338	11,848	23,785	565	12,530	13,095	8,976	
130,306	2,624	49,663	51,897	104,184	2,476	54,882	57,358	39,316	
976	20	372	389	781	19	411	430	295	
924,573	18,619	352,382	368,228	739,229	17,572	389,410	406,982	278,963	
934,210	18,814	356,055	372,066	746,935	17,755	393,469	411,224	281,870	
36,282	731	13,828	14,450	29,009	690	15,281	15,971	10,947	
9,184,660	184,965	3,500,541	3,657,958	7,343,464	174,554	3,868,381	4,042,935	2,771,199	
186,374	3,753	71,033	74,227	149,013	3,542	78,497	82,039	56,233	
913,433	18,395	348,136	363,791	730,322	17,360	384,718	402,078	275,601	
12,531,228	252,359	4,776,015	4,990,789	10,019,163	238,156	5,277,884	5,516,040	3,780,927	
626,648	12,620	238,834	249,574	501,028	11,909	263,931	275,840	189,072	
175,037	3,525	66,712	69,712	139,949	3,327	73,722	77,049	52,812	
122,206	2,461	46,576	48,671	97,708	2,323	51,471	53,794	36,872	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
82308	CITY OF BETTENDORF	1,119,315	0.169434%	11,185,509	18,429,232
82309	CITY OF PRINCETON	11,669	0.001766%	116,609	192,125
82311	CITY OF LE CLAIRE	63,174	0.009563%	631,306	1,040,139
82312	CITY OF LONG GROVE	21,963	0.003325%	219,479	361,613
82316	CITY OF BLUE GRASS	26,333	0.003986%	263,152	433,568
82317	CITY OF DIXON	1,556	0.000236%	15,550	25,620
82319	CITY OF RIVERDALE	7,251	0.001098%	72,465	119,393
82320	CITY OF DONAHUE	940	0.000142%	9,392	15,475
82321	CITY OF MAYSVILLE	620	0.000094%	6,195	10,207
82322	CITY OF NEW LIBERTY	776	0.000117%	7,755	12,777
82324	CITY OF MCCAUSLAND	2,794	0.000423%	27,921	46,002
82326	CITY OF PANORAMA PARK	872	0.000132%	8,710	14,350
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	10,532,664	1.594360%	105,254,760	173,417,620
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,663,673	0.403208%	26,618,552	43,856,695
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	1,891,065	0.286256%	18,897,741	31,135,895
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	2,533,225	0.383462%	25,314,966	41,708,909
82553	EASTERN IOWA COMMUNITY COLLEGE	1,432,388	0.216825%	14,314,101	23,583,897
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	568,849	0.086108%	5,684,610	9,365,956
82604	AEA 9 - MISSISSIPPI BEND	2,077,868	0.314533%	20,764,503	34,211,571
82605	PARK VIEW WATER & SANITARY DISTRICT	11,882	0.001799%	118,734	195,626
82606	QUAD CITY GARAGE POLICY GROUP	92,260	0.013966%	921,966	1,519,030
83201	SHELBY COUNTY	304,850	0.046146%	3,046,420	5,019,278
83203	SHELBY COUNTY AG	10,581	0.001602%	105,740	174,216
83204	MYRTUE MEDICAL CENTER	1,365,033	0.206629%	13,641,018	22,474,926
83208	SHELBY CO SOIL & WATER CONS DIST	104	0.000016%	1,038	1,711
83301	CITY OF HARLAN	110,644	0.016749%	1,105,689	1,821,731
83304	CITY OF SHELBY	17,580	0.002661%	175,676	289,444
83305	CITY OF ELK HORN	8,436	0.001277%	84,299	138,891
83306	CITY OF DEFIANCE	3,293	0.000499%	32,910	54,222
83307	CITY OF PANAMA	3,213	0.000486%	32,109	52,903
83308	CITY OF EARLING	4,797	0.000726%	47,942	78,989
83309	CITY OF IRWIN	5,853	0.000886%	58,492	96,371
83310	CITY OF PORTSMOUTH	1,935	0.000293%	19,339	31,864
83313	CITY OF KIRKMAN	214	0.000032%	2,142	3,529

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
5,099,390	102,694	1,943,526	2,030,925	4,077,145	96,914	2,147,754	2,244,668	1,538,590	
53,161	1,071	20,261	21,172	42,504	1,010	22,390	23,400	16,040	
287,808	5,796	109,692	114,625	230,113	5,470	121,218	126,688	86,837	
100,059	2,015	38,135	39,850	80,000	1,902	42,143	44,045	30,190	
119,969	2,416	45,724	47,780	95,920	2,280	50,528	52,808	36,197	
7,089	143	2,702	2,823	5,668	135	2,986	3,121	2,139	
33,036	665	12,591	13,157	26,413	628	13,914	14,542	9,968	
4,282	86	1,632	1,705	3,423	81	1,803	1,884	1,292	
2,824	57	1,076	1,125	2,258	54	1,190	1,244	852	
3,535	71	1,347	1,408	2,826	67	1,489	1,556	1,067	
12,729	256	4,851	5,070	10,177	242	5,361	5,603	3,841	
3,971	80	1,513	1,581	3,174	75	1,672	1,747	1,198	
47,984,865	966,339	18,288,424	19,110,845	38,365,608	911,953	20,210,194	21,122,147	14,478,012	
12,135,200	244,384	4,625,077	4,833,064	9,702,525	230,629	5,111,085	5,341,714	3,661,437	
8,615,340	173,499	3,283,556	3,431,216	6,888,271	163,734	3,628,596	3,792,330	2,599,423	
11,540,905	232,416	4,398,574	4,596,375	9,227,365	219,335	4,860,781	5,080,116	3,482,126	
6,525,692	131,417	2,487,131	2,598,976	5,217,524	124,021	2,748,481	2,872,502	1,968,934	
2,591,571	52,190	987,723	1,032,140	2,072,053	49,253	1,091,514	1,140,767	781,930	
9,466,383	190,638	3,607,913	3,770,159	7,568,710	179,909	3,987,037	4,166,946	2,856,200	
54,130	1,090	20,631	21,558	43,279	1,029	22,798	23,827	16,332	
420,318	8,465	160,195	167,399	336,059	7,988	177,029	185,017	126,818	
1,388,840	27,969	529,327	553,131	1,110,427	26,395	584,950	611,345	419,041	
48,206	971	18,373	19,199	38,543	916	20,303	21,219	14,545	
6,218,839	125,238	2,370,180	2,476,766	4,972,184	118,189	2,619,241	2,737,430	1,876,350	
473	10	180	189	379	9	199	208	143	
504,075	10,151	192,118	200,757	403,026	9,580	212,306	221,886	152,090	
80,089	1,613	30,524	31,897	64,034	1,522	33,732	35,254	24,165	
38,431	774	14,647	15,306	30,727	730	16,186	16,916	11,596	
15,003	302	5,718	5,975	11,995	285	6,319	6,604	4,527	
14,638	295	5,579	5,830	11,704	278	6,165	6,443	4,417	
21,856	440	8,330	8,705	17,475	415	9,205	9,620	6,595	
26,666	537	10,163	10,620	21,320	507	11,231	11,738	8,046	
8,817	178	3,360	3,511	7,049	168	3,713	3,881	2,660	
976	20	372	389	781	19	411	430	295	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
83314	CITY OF WESTPHALIA	78	0.000012%	776	1,279
83315	CITY OF TENNANT	322	0.000049%	3,214	5,295
83531	HARLAN COMM SCH DIST	968,961	0.146674%	9,682,993	15,953,688
83534	AHST COMM SCH DIST	41,893	0.006341%	418,644	689,757
83701	HARLAN MUNICIPAL UTILITIES	154,595	0.023402%	1,544,898	2,545,371
84201	SIOUX COUNTY	409,863	0.062042%	4,095,833	6,748,289
84203	SIOUX COUNTY AGRICULTURE	9,010	0.001364%	90,035	148,341
84206	ROCK VALLEY RURAL WATER DIST	27,730	0.004198%	277,110	456,566
84301	CITY OF HAWARDEN	89,602	0.013563%	895,412	1,475,279
84302	CITY OF BOYDEN	13,966	0.002114%	139,567	229,951
84303	CITY OF ROCK VALLEY	63,775	0.009654%	637,314	1,050,037
84304	CITY OF SIOUX CENTER	275,765	0.041743%	2,755,764	4,540,393
84305	CITY OF MAURICE	4,547	0.000688%	45,439	74,865
84307	CITY OF ORANGE CITY	165,127	0.024996%	1,650,147	2,718,779
84308	CITY OF IRETON	9,207	0.001394%	92,011	151,597
84309	HAWARDEN REGIONAL HEALTHCARE	280,923	0.042524%	2,807,308	4,625,317
84311	CITY OF GRANVILLE	6,923	0.001048%	69,187	113,993
84312	CITY OF ALTON	35,707	0.005405%	356,829	587,911
84314	CITY OF HOSPERS	12,059	0.001825%	120,503	198,541
84317	CITY OF HULL	43,361	0.006564%	433,311	713,923
84318	CITY OF CHATSWORTH	45	0.000007%	446	735
84319	CITY OF MATLOCK	282	0.000043%	2,817	4,641
84320	ORANGE CITY AREA HEALTH SYSTEM	1,706,488	0.258316%	17,053,236	28,096,892
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	149	0.000022%	1,485	2,447
84544	SIOUX CENTER COMM SCH DIST	784,129	0.118696%	7,835,938	12,910,483
84545	BOYDEN HULL COMM SCH DIST	389,670	0.058985%	3,894,041	6,415,817
84546	ROCK VALLEY COMM SCH DIST	482,829	0.073087%	4,824,992	7,949,652
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	488,827	0.073995%	4,884,933	8,048,411
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	877,247	0.132792%	8,766,488	14,443,655
84601	NORTHWEST IOWA AREA SOLID WASTE AGENCY	39,216	0.005936%	391,889	645,676
85001	IOWA STATE UNIV OF SCIENCE & TECH	4,239,325	0.641719%	42,364,320	69,799,404
85002	DEPT OF TRANSPORTATION	14,132,541	2.139284%	141,228,959	232,688,669
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	788,065	0.119292%	7,875,271	12,975,287
85201	STORY COUNTY	1,000,187	0.151401%	9,995,044	16,467,823

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
354	7	135	141	283	7	149	156	107
1,465	30	558	584	1,172	28	617	645	442
4,414,405	88,899	1,682,458	1,758,117	3,529,474	83,896	1,859,252	1,943,148	1,331,916
190,857	3,844	72,741	76,012	152,597	3,627	80,385	84,012	57,585
704,307	14,184	268,432	280,503	563,119	13,385	296,639	310,024	212,504
1,867,260	37,604	711,667	743,670	1,492,941	35,487	786,450	821,937	563,390
41,046	827	15,644	16,347	32,818	780	17,288	18,068	12,384
126,332	2,544	48,149	50,314	101,007	2,401	53,208	55,609	38,117
408,212	8,221	155,581	162,578	326,380	7,758	171,930	179,688	123,166
63,628	1,281	24,250	25,341	50,872	1,209	26,799	28,008	19,198
290,547	5,851	110,736	115,715	232,302	5,522	122,372	127,894	87,664
1,256,332	25,301	478,825	500,357	1,004,483	23,877	529,140	553,017	379,061
20,715	417	7,895	8,250	16,562	394	8,725	9,119	6,250
752,290	15,150	286,719	299,613	601,482	14,297	316,848	331,145	226,981
41,947	845	15,987	16,706	33,538	797	17,667	18,464	12,656
1,279,831	25,774	487,781	509,716	1,023,271	24,323	539,037	563,360	386,151
31,542	635	12,022	12,562	25,219	599	13,285	13,884	9,517
162,676	3,276	62,000	64,789	130,065	3,092	68,516	71,608	49,083
54,937	1,106	20,938	21,880	43,924	1,044	23,138	24,182	16,575
197,543	3,978	75,290	78,675	157,943	3,754	83,201	86,955	59,603
203	4	78	81	163	4	86	90	61
1,284	26	489	511	1,026	24	541	565	387
7,774,444	156,565	2,963,066	3,096,314	6,215,945	147,753	3,274,429	3,422,182	2,345,708
677	14	258	270	542	13	285	298	204
3,572,346	71,941	1,361,525	1,422,752	2,856,218	67,892	1,504,595	1,572,487	1,077,850
1,775,264	35,751	676,605	707,031	1,419,387	33,739	747,703	781,442	535,633
2,199,678	44,298	838,361	876,062	1,758,721	41,805	926,457	968,262	663,688
2,227,005	44,848	848,776	886,945	1,780,569	42,324	937,967	980,291	671,933
3,996,577	80,485	1,523,211	1,591,709	3,195,405	75,955	1,683,272	1,759,227	1,205,849
178,659	3,598	68,092	71,154	142,844	3,395	75,248	78,643	53,905
19,313,579	388,945	7,360,965	7,691,984	15,441,894	367,054	8,134,464	8,501,518	5,827,300
64,385,235	1,296,616	24,539,080	25,642,591	51,478,287	1,223,642	27,117,677	28,341,319	19,426,337
3,590,277	72,303	1,368,359	1,429,893	2,870,555	68,233	1,512,148	1,580,381	1,083,260
4,556,666	91,764	1,736,678	1,814,775	3,643,217	86,599	1,919,170	2,005,769	1,374,839

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
85203	STORY CO AGR EXT DIST	23,545	0.003564%	235,291	387,666
85204	STORY CO MEDICAL CENTER	914,074	0.138366%	9,134,506	15,050,002
85301	CITY OF HUXLEY	68,985	0.010443%	689,384	1,135,827
85302	CITY OF MAXWELL	13,380	0.002025%	133,705	220,292
85303	CITY OF AMES	2,136,951	0.323477%	21,354,931	35,184,359
85305	CITY OF STORY CITY	67,483	0.010215%	674,370	1,111,092
85308	CITY OF KELLEY	1,006	0.000152%	10,048	16,556
85310	CITY OF COLLINS	9,341	0.001414%	93,350	153,804
85311	CITY OF GILBERT	13,185	0.001996%	131,764	217,094
85312	CITY OF SLATER	30,635	0.004637%	306,136	504,389
85313	CITY OF CAMBRIDGE	10,892	0.001649%	108,848	179,337
85315	CITY OF COLO	14,565	0.002205%	145,550	239,807
85318	CITY OF NEVADA	146,169	0.022126%	1,460,697	2,406,642
85322	CITY OF ROLAND	19,763	0.002992%	197,494	325,392
85323	CITY OF ZEARING	7,244	0.001097%	72,390	119,270
85325	CITY OF MCCALLSBURG	1,992	0.000302%	19,911	32,806
85327	MARY GREELEY MEDICAL CENTER	5,384,412	0.815054%	53,807,376	88,652,970
85544	AMES COMMUNITY SCHOOL DISTRICT	2,935,853	0.444409%	29,338,491	48,338,064
85545	GILBERT COMMUNITY SCHOOL DISTRICT	823,586	0.124669%	8,230,241	13,560,136
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	633,333	0.095869%	6,329,009	10,427,667
85548	BALLARD COMMUNITY SCHOOL DISTRICT	925,356	0.140074%	9,247,248	15,235,755
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	266,177	0.040292%	2,659,957	4,382,542
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,017,860	0.154076%	10,171,657	16,758,810
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	251,148	0.038017%	2,509,761	4,135,080
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	43,263	0.006549%	432,334	712,313
86201	TAMA COUNTY	459,079	0.069492%	4,587,661	7,558,625
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	10,131	0.001534%	101,243	166,807
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	1,016	0.000154%	10,155	16,731
86301	CITY OF TAMA	42,345	0.006410%	423,160	697,198
86302	CITY OF GLADBROOK	15,250	0.002308%	152,392	251,081
86303	CITY OF TRAER	14,892	0.002254%	148,815	245,188
86304	CITY OF ELBERON	2,148	0.000325%	21,469	35,372
86305	CITY OF GARWIN	3,650	0.000553%	36,478	60,101
86306	CITY OF DYSART	20,794	0.003148%	207,801	342,373

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
107,268	2,160	40,883	42,721	85,764	2,039	45,179	47,218	32,365
4,164,354	83,864	1,587,156	1,658,529	3,329,549	79,144	1,753,936	1,833,080	1,256,470
314,285	6,329	119,783	125,170	251,282	5,973	132,370	138,343	94,826
60,955	1,228	23,232	24,276	48,736	1,158	25,673	26,831	18,391
9,735,554	196,059	3,710,502	3,877,361	7,783,922	185,024	4,100,406	4,285,430	2,937,415
307,440	6,191	117,174	122,444	245,809	5,843	129,487	135,330	92,761
4,581	92	1,746	1,824	3,662	87	1,929	2,016	1,382
42,558	857	16,220	16,949	34,026	809	17,924	18,733	12,841
60,070	1,210	22,894	23,924	48,028	1,142	25,300	26,442	18,124
139,565	2,811	53,192	55,584	111,587	2,652	58,782	61,434	42,110
49,623	999	18,913	19,763	39,675	943	20,900	21,843	14,972
66,355	1,336	25,290	26,427	53,053	1,261	27,947	29,208	20,021
665,921	13,411	253,802	265,215	532,428	12,656	280,472	293,128	200,922
90,036	1,813	34,315	35,859	71,987	1,711	37,921	39,632	27,166
33,002	665	12,578	13,144	26,387	627	13,900	14,527	9,957
9,077	183	3,460	3,615	7,258	173	3,823	3,996	2,739
24,530,383	494,002	9,349,241	9,769,671	19,612,914	466,200	10,331,670	10,797,870	7,401,316
13,375,200	269,355	5,097,677	5,326,917	10,693,949	254,196	5,633,347	5,887,543	4,035,570
3,752,106	75,562	1,430,036	1,494,344	2,999,942	71,309	1,580,306	1,651,615	1,132,087
2,885,348	58,106	1,099,690	1,149,142	2,306,938	54,836	1,215,247	1,270,083	870,568
4,215,752	84,899	1,606,745	1,679,000	3,370,644	80,120	1,775,584	1,855,704	1,271,978
1,212,655	24,421	462,178	482,962	969,561	23,046	510,744	533,790	365,883
4,637,183	93,386	1,767,365	1,846,842	3,707,593	88,130	1,953,082	2,041,212	1,399,133
1,144,181	23,042	436,081	455,691	914,814	21,745	481,905	503,650	345,223
197,098	3,969	75,120	78,498	157,587	3,746	83,013	86,759	59,468
2,091,481	42,119	797,124	832,970	1,672,213	39,749	880,887	920,636	631,042
46,156	930	17,591	18,382	36,903	877	19,440	20,317	13,926
4,629	93	1,764	1,844	3,701	88	1,950	2,038	1,397
192,916	3,885	73,526	76,832	154,243	3,666	81,252	84,918	58,207
69,474	1,399	26,479	27,669	55,547	1,320	29,261	30,581	20,962
67,844	1,366	25,857	27,020	54,243	1,289	28,574	29,863	20,470
9,787	197	3,730	3,898	7,825	186	4,122	4,308	2,953
16,630	335	6,338	6,623	13,296	316	7,004	7,320	5,018
94,735	1,908	36,106	37,730	75,744	1,800	39,900	41,700	28,583

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
86307	CITY OF CHELSEA	4,028	0.000610%	40,248	66,312
86308	CITY OF TOLEDO	38,008	0.005753%	379,818	625,787
86309	CITY OF CLUTIER	2,765	0.000418%	27,627	45,518
86315	CITY OF MONTOUR	3,146	0.000476%	31,435	51,793
86319	CITY OF VINING	163	0.000025%	1,624	2,676
86320	CITY OF LINCOLN	342	0.000052%	3,419	5,633
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,017,266	0.153987%	10,165,720	16,749,029
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	296,263	0.044846%	2,960,605	4,877,890
86594	GMG COMMUNITY SCHOOL DISTRICT	261,658	0.039608%	2,614,793	4,308,130
86701	TRAER MUNICIPAL UTILITIES	49,315	0.007465%	492,809	811,952
87201	TAYLOR COUNTY	216,197	0.032726%	2,160,491	3,559,622
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	7,218	0.001093%	72,128	118,837
87205	TAYLOR CO SOIL & WATER CONS DIST	4,254	0.000644%	42,508	70,036
87301	CITY OF BEDFORD	33,692	0.005100%	336,686	554,723
87305	CITY OF NEW MARKET	5,749	0.000870%	57,446	94,648
87306	CITY OF CLEARFIELD	7,201	0.001090%	71,965	118,570
87307	CITY OF GRAVITY	429	0.000065%	4,283	7,057
87308	CITY OF BLOCKTON	1,162	0.000176%	11,612	19,131
87309	CITY OF CONWAY	88	0.000013%	881	1,452
87310	CITY OF LENOX	28,286	0.004282%	282,663	465,716
87313	CITY OF SHARPSBURG	92	0.000014%	919	1,514
87314	LOW RENT HOUSING AGENCY OF LENOX	5,672	0.000859%	56,683	93,390
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	306,553	0.046404%	3,063,436	5,047,314
87563	LENOX COMMUNITY SCHOOL DISTRICT	290,071	0.043909%	2,898,733	4,775,950
87703	LENOX MUNICIPAL LIGHT AND WATER	38,601	0.005843%	385,743	635,550
88201	UNION COUNTY	221,162	0.033478%	2,210,115	3,641,382
88203	UNION COUNTY AGRI	7,956	0.001204%	79,502	130,988
88204	GREATER REGIONAL MEDICAL CENTER	1,812,507	0.274365%	18,112,704	29,842,470
88301	CITY OF CRESTON	113,207	0.017136%	1,131,295	1,863,921
88302	CITY OF LORIMOR	4,582	0.000694%	45,792	75,447
88306	CITY OF AFTON	8,520	0.001290%	85,138	140,274
88309	CITY OF CROMWELL	295	0.000045%	2,945	4,852
88310	CITY OF ARISPE	268	0.000041%	2,678	4,412
88311	AFTON HOUSING COMMISSION	6,082	0.000921%	60,777	100,137

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
18,349	370	6,993	7,308	14,671	349	7,728	8,077	5,536	
173,156	3,487	65,995	68,963	138,445	3,291	72,930	76,221	52,245	
12,595	254	4,800	5,016	10,070	239	5,305	5,544	3,800	
14,331	289	5,462	5,708	11,459	272	6,036	6,308	4,324	
741	15	282	295	592	14	312	326	223	
1,559	31	594	621	1,246	30	656	686	470	
4,634,476	93,331	1,766,333	1,845,764	3,705,428	88,078	1,951,942	2,040,020	1,398,316	
1,349,718	27,181	514,417	537,550	1,079,148	25,651	568,472	594,123	407,237	
1,192,065	24,006	454,331	474,762	953,099	22,655	502,072	524,727	359,670	
224,668	4,524	85,627	89,478	179,629	4,270	94,625	98,895	67,787	
984,952	19,835	375,394	392,275	787,504	18,719	414,840	433,559	297,180	
32,882	662	12,532	13,096	26,290	625	13,849	14,474	9,921	
19,379	390	7,386	7,718	15,494	368	8,162	8,530	5,847	
153,493	3,091	58,500	61,131	122,722	2,917	64,648	67,565	46,312	
26,189	527	9,981	10,430	20,938	498	11,030	11,528	7,902	
32,808	661	12,504	13,067	26,232	624	13,818	14,442	9,899	
1,953	39	744	778	1,561	37	822	859	589	
5,294	107	2,018	2,108	4,233	101	2,230	2,331	1,597	
402	8	153	160	321	8	169	177	121	
128,864	2,595	49,114	51,322	103,031	2,449	54,275	56,724	38,881	
419	8	160	167	335	8	176	184	126	
25,841	520	9,849	10,292	20,661	491	10,884	11,375	7,797	
1,396,598	28,125	532,284	556,220	1,116,629	26,542	588,217	614,759	421,382	
1,321,511	26,613	503,666	526,316	1,056,595	25,115	556,592	581,707	398,727	
175,857	3,541	67,024	70,038	140,603	3,342	74,067	77,409	53,060	
1,007,575	20,291	384,016	401,285	805,592	19,149	424,369	443,518	304,006	
36,244	730	13,814	14,435	28,979	689	15,265	15,954	10,936	
8,257,447	166,292	3,147,153	3,288,678	6,602,123	156,933	3,477,859	3,634,792	2,491,440	
515,749	10,386	196,567	205,406	412,359	9,802	217,222	227,024	155,612	
20,876	420	7,957	8,314	16,691	397	8,793	9,190	6,299	
38,814	782	14,793	15,458	31,033	738	16,348	17,086	11,711	
1,343	27	512	535	1,074	26	565	591	405	
1,221	25	465	486	976	23	514	537	368	
27,708	558	10,560	11,035	22,153	527	11,670	12,197	8,360	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
88312	CITY OF SHANNON CITY	71	0.000011%	714	1,176
88313	CITY OF THAYER	134	0.000020%	1,339	2,206
88532	CRESTON COMMUNITY SCHOOL DISTRICT	923,726	0.139827%	9,230,956	15,208,913
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	337,472	0.051084%	3,372,417	5,556,390
88535	SOUTHWESTERN COMMUNITY COLLEGE	380,487	0.057595%	3,802,271	6,264,618
88601	SOUTHERN IA COUNCIL OF GOVERNMENTS	32,413	0.004906%	323,910	533,673
88603	SO IOWA REGIONAL HOUSING AUTHORITY	43,992	0.006659%	439,615	724,310
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	107,054	0.016205%	1,069,809	1,762,616
88701	CRESTON CITY WATER WORKS	97,508	0.014760%	974,416	1,605,447
89201	VAN BUREN COUNTY	160,086	0.024233%	1,599,771	2,635,781
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	4,294	0.000650%	42,914	70,705
89204	VAN BUREN COUNTY HOSPITAL	658,004	0.099604%	6,575,550	10,833,868
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	417	0.000063%	4,165	6,862
89301	CITY OF FARMINGTON	10,905	0.001651%	108,976	179,549
89302	CITY OF BONAPARTE	4,965	0.000752%	49,613	81,743
89303	CITY OF MILTON	4,098	0.000620%	40,953	67,474
89304	CITY OF STOCKPORT	3,110	0.000471%	31,083	51,213
89305	CITY OF KEOSAUQUA	22,985	0.003479%	229,689	378,435
89306	CITY OF CANTRIL	2,059	0.000312%	20,580	33,908
89308	CITY OF BIRMINGHAM	4,145	0.000627%	41,425	68,252
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	410,516	0.062141%	4,102,355	6,759,035
89547	HARMONY COMMUNITY SCHOOL DISTRICT	139,713	0.021149%	1,396,181	2,300,346
89701	KEOSAUQUA LIGHT AND POWER	12,517	0.001895%	125,084	206,089
90201	WAPELLO COUNTY	414,448	0.062736%	4,141,650	6,823,778
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	14,798	0.002240%	147,882	243,650
90210	WAPELLO COUNTY SOIL & WATER	4,552	0.000689%	45,488	74,946
90301	CITY OF OTTUMWA	604,617	0.091523%	6,042,040	9,954,859
90302	CITY OF AGENCY	7,845	0.001188%	78,397	129,167
90304	CITY OF ELDON	13,017	0.001970%	130,081	214,322
90308	CITY OF EDDYVILLE	12,064	0.001826%	120,553	198,623
90309	CITY OF BLAKESBURG	2,520	0.000381%	25,180	41,487
90312	CITY OF CHILLICOTHE	246	0.000037%	2,463	4,058
90313	CITY OF KIRKVILLE	990	0.000150%	9,894	16,302
90315	EDDYVILLE PUBLIC LIBRARY	2,467	0.000373%	24,650	40,614

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
325	7	124	130	261	6	137	143	98
610	12	233	243	488	12	257	269	184
4,208,324	84,749	1,603,915	1,676,042	3,364,706	79,979	1,772,456	1,852,435	1,269,737
1,537,460	30,962	585,971	612,321	1,229,254	29,219	647,545	676,764	463,883
1,733,427	34,908	660,659	690,369	1,385,936	32,944	730,082	763,026	523,010
147,668	2,974	56,281	58,811	118,066	2,806	62,195	65,001	44,554
200,417	4,036	76,385	79,820	160,241	3,809	84,411	88,220	60,470
487,718	9,822	185,883	194,243	389,948	9,269	205,416	214,685	147,154
444,229	8,946	169,309	176,922	355,177	8,443	187,100	195,543	134,033
729,324	14,687	277,966	290,466	583,119	13,861	307,176	321,037	220,052
19,564	394	7,456	7,792	15,642	372	8,240	8,612	5,903
2,997,744	60,370	1,142,527	1,193,906	2,396,803	56,972	1,262,585	1,319,557	904,481
1,899	38	724	756	1,518	36	800	836	573
49,681	1,001	18,935	19,786	39,722	944	20,925	21,869	14,990
22,618	455	8,621	9,008	18,084	430	9,526	9,956	6,824
18,670	376	7,116	7,436	14,928	355	7,863	8,218	5,633
14,171	285	5,401	5,644	11,330	269	5,968	6,237	4,276
104,714	2,109	39,909	41,704	83,722	1,990	44,103	46,093	31,594
9,382	189	3,576	3,737	7,502	178	3,952	4,130	2,831
18,885	380	7,198	7,521	15,099	359	7,954	8,313	5,698
1,870,233	37,664	712,800	744,854	1,495,318	35,544	787,702	823,246	564,287
636,508	12,818	242,592	253,501	508,911	12,097	268,084	280,181	192,048
57,025	1,148	21,734	22,711	45,593	1,084	24,018	25,102	17,206
1,888,148	38,024	719,628	751,989	1,509,641	35,884	795,247	831,131	569,693
67,418	1,358	25,695	26,850	53,903	1,281	28,395	29,676	20,341
20,738	418	7,904	8,259	16,581	394	8,734	9,128	6,257
2,754,521	55,472	1,049,828	1,097,038	2,202,338	52,350	1,160,145	1,212,495	831,095
35,741	720	13,622	14,234	28,576	679	15,053	15,732	10,784
59,303	1,194	22,602	23,619	47,415	1,127	24,977	26,104	17,893
54,959	1,107	20,947	21,889	43,943	1,044	23,148	24,192	16,582
11,480	231	4,375	4,572	9,178	218	4,835	5,053	3,464
1,123	23	428	447	898	21	473	494	339
4,511	91	1,719	1,796	3,606	86	1,900	1,986	1,361
11,238	226	4,283	4,476	8,985	214	4,733	4,947	3,391

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
90316	OTTUMWA HOUSING AUTHORITY	64,096	0.009702%	640,522	1,055,323
90320	EDDYVILLE COMMUNITY FIRE AGENCY	415	0.000063%	4,144	6,828
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	405,473	0.061378%	4,051,967	6,676,016
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,750,723	0.416385%	27,488,461	45,289,956
90551	INDIAN HILLS COMMUNITY COLLEGE	1,332,598	0.201719%	13,316,885	21,940,884
90602	AREA XV REGIONAL PLANNING COMMISSION	23,529	0.003562%	235,129	387,398
90604	AREA XV MULTI-COUNTY HOUSING AGY	29,838	0.004517%	298,172	491,268
90701	OTTUMWA WATERWORKS	147,660	0.022352%	1,475,595	2,431,188
90702	EDDYVILLE WATER DEPARTMENT	27	0.000004%	268	441
91201	WARREN COUNTY	615,555	0.093178%	6,151,351	10,134,959
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	9,401	0.001423%	93,947	154,787
91206	WARREN CTY HOUSING AUTHORITY	9,086	0.001375%	90,803	149,607
91301	CITY OF INDIANOLA	376,438	0.056983%	3,761,814	6,197,960
91303	CITY OF CARLISLE	85,338	0.012918%	852,795	1,405,064
91304	CITY OF LACONA	4,686	0.000709%	46,826	77,150
91305	CITY OF MILO	10,991	0.001664%	109,830	180,957
91306	CITY OF NEW VIRGINIA	2,936	0.000444%	29,343	48,345
91307	CITY OF NORWALK	181,932	0.027540%	1,818,077	2,995,462
91308	CITY OF CUMMING	4,253	0.000644%	42,501	70,025
91309	CITY OF SANDYVILLE	107	0.000016%	1,071	1,765
91310	CITY OF ACKWORTH	36	0.000005%	356	587
91311	CITY OF HARTFORD	7,994	0.001210%	79,887	131,621
91312	CITY OF ST MARYS	794	0.000120%	7,937	13,077
91313	CITY OF MARTENSDALE	7,223	0.001093%	72,184	118,930
91318	CITY OF SPRING HILL	127	0.000019%	1,267	2,088
91319	NEW VIRGINIA SANITARY DISTRICT	964	0.000146%	9,638	15,879
91320	NEW VIRGINIA PUBLIC LIBRARY	681	0.000103%	6,808	11,216
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,259,151	0.341974%	22,576,091	37,196,341
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	333,899	0.050543%	3,336,708	5,497,556
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	323,528	0.048973%	3,233,069	5,326,801
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,556,419	0.235600%	15,553,571	25,626,046
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,087,652	0.164641%	10,869,100	17,907,916
91604	WARREN WATER DISTRICT	40,438	0.006121%	404,104	665,801
92201	WASHINGTON COUNTY	456,789	0.069145%	4,564,772	7,520,913

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
292,009	5,881	111,293	116,298	233,472	5,550	122,988	128,538	88,105	
1,889	38	720	753	1,511	36	796	832	570	
1,847,262	37,201	704,045	735,705	1,476,951	35,107	778,027	813,134	557,356	
12,531,785	252,370	4,776,227	4,991,011	10,019,608	238,167	5,278,118	5,516,285	3,781,095	
6,071,069	122,262	2,313,861	2,417,914	4,854,037	115,381	2,557,004	2,672,385	1,831,765	
107,193	2,159	40,855	42,692	85,706	2,037	45,148	47,185	32,342	
135,935	2,738	51,809	54,138	108,685	2,583	57,253	59,836	41,014	
672,713	13,547	256,390	267,920	537,857	12,785	283,332	296,117	202,971	
122	2	47	49	98	2	51	53	37	
2,804,355	56,475	1,068,821	1,116,885	2,242,181	53,297	1,181,134	1,234,431	846,131	
42,830	863	16,324	17,058	34,245	814	18,039	18,853	12,923	
41,396	834	15,777	16,487	33,098	787	17,435	18,222	12,490	
1,714,983	34,537	653,630	683,023	1,371,190	32,593	722,314	754,907	517,445	
388,783	7,829	148,176	154,840	310,845	7,389	163,747	171,136	117,304	
21,347	430	8,136	8,502	17,068	406	8,991	9,397	6,441	
50,071	1,008	19,083	19,942	40,033	952	21,089	22,041	15,107	
13,377	269	5,098	5,328	10,695	254	5,634	5,888	4,036	
828,848	16,692	315,898	330,104	662,694	15,752	349,093	364,845	250,080	
19,376	390	7,385	7,717	15,492	368	8,161	8,529	5,846	
488	10	186	194	390	9	206	215	147	
162	3	62	65	130	3	68	71	49	
36,420	733	13,881	14,505	29,119	692	15,339	16,031	10,989	
3,618	73	1,379	1,441	2,893	69	1,524	1,593	1,092	
32,908	663	12,542	13,106	26,311	625	13,860	14,485	9,929	
578	12	220	230	462	11	243	254	174	
4,394	88	1,675	1,750	3,513	84	1,851	1,935	1,326	
3,104	63	1,183	1,236	2,482	59	1,307	1,366	936	
10,292,272	207,270	3,922,684	4,099,084	8,229,038	195,605	4,334,884	4,530,489	3,105,388	
1,521,180	30,634	579,766	605,838	1,216,238	28,910	640,688	669,598	458,971	
1,473,932	29,683	561,758	587,020	1,178,461	28,012	620,789	648,801	444,715	
7,090,758	142,797	2,702,493	2,824,023	5,669,313	134,760	2,986,475	3,121,235	2,139,426	
4,955,142	99,789	1,888,548	1,973,475	3,961,812	94,172	2,086,999	2,181,171	1,495,067	
184,228	3,710	70,215	73,372	147,297	3,501	77,593	81,094	55,585	
2,081,046	41,909	793,147	828,814	1,663,870	39,550	876,492	916,042	627,894	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	12,088	0.001830%	120,794	199,020
92204	WASHINGTON COUNTY HOSPITAL	1,444,317	0.218630%	14,433,311	23,780,307
92207	WASHINGTON CO SOIL & WATER CONS DIS	3,598	0.000545%	35,951	59,232
92301	CITY OF WASHINGTON	176,049	0.026649%	1,759,290	2,898,605
92302	CITY OF WELLMAN	32,436	0.004910%	324,141	534,054
92303	CITY OF RIVERSIDE	14,309	0.002166%	142,993	235,595
92304	CITY OF BRIGHTON	10,933	0.001655%	109,258	180,013
92305	CITY OF KALONA	40,555	0.006139%	405,275	667,730
92308	CITY OF AINSWORTH	4,591	0.000695%	45,875	75,584
92309	CITY OF CRAWFORDSVILLE	1,533	0.000232%	15,324	25,247
92311	CITY OF WEST CHESTER	593	0.000090%	5,925	9,763
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	835,292	0.126441%	8,347,220	13,752,870
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,007,308	0.152479%	10,066,210	16,585,076
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	399,624	0.060492%	3,993,513	6,579,708
93201	WAYNE COUNTY	216,316	0.032744%	2,161,684	3,561,588
93203	WAYNE CO AGR EXT DIST	7,514	0.001137%	75,091	123,720
93204	WAYNE COUNTY HOSPITAL	1,007,010	0.152434%	10,063,228	16,580,163
93301	CITY OF CORYDON	11,243	0.001702%	112,357	185,120
93302	CITY OF SEYMOUR	11,750	0.001779%	117,418	193,458
93303	CITY OF HUMESTON	8,875	0.001343%	88,692	146,128
93304	CITY OF ALLERTON	7,483	0.001133%	74,782	123,211
93305	CITY OF LINEVILLE	2,093	0.000317%	20,917	34,462
93306	CITY OF CLIO	22	0.000003%	223	368
93309	CITY OF PROMISE CITY	429	0.000065%	4,283	7,057
93314	SEYMOUR PUBLIC LIBRARY	818	0.000124%	8,176	13,471
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	162,169	0.024548%	1,620,585	2,670,075
93537	WAYNE COMMUNITY SCHOOL DISTRICT	357,285	0.054083%	3,570,413	5,882,609
94201	WEBSTER COUNTY	657,486	0.099526%	6,570,372	10,825,337
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	24,927	0.003773%	249,101	410,419
94207	WEBSTER CO SOIL & WATER CONS DIST	589	0.000089%	5,890	9,704
94301	CITY OF FORT DODGE	528,811	0.080048%	5,284,500	8,706,736
94303	CITY OF CALLENDER	7,013	0.001062%	70,081	115,466
94304	CALLENDER CEMETERY - WEBSTER COUNTY	452	0.000068%	4,520	7,448
94305	CITY OF GOWRIE	10,518	0.001592%	105,106	173,173

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
55,069	1,109	20,988	21,932	44,029	1,047	23,194	24,241	16,615	
6,580,039	132,512	2,507,844	2,620,620	5,260,976	125,054	2,771,371	2,896,425	1,985,332	
16,390	330	6,247	6,527	13,104	311	6,903	7,214	4,945	
802,047	16,152	305,684	319,430	641,266	15,243	337,805	353,048	241,994	
147,773	2,976	56,321	58,853	118,150	2,808	62,239	65,047	44,586	
65,189	1,313	24,846	25,963	52,122	1,239	27,456	28,695	19,669	
49,810	1,003	18,984	19,838	39,825	947	20,979	21,926	15,029	
184,762	3,721	70,418	73,585	147,724	3,511	77,818	81,329	55,746	
20,914	421	7,971	8,329	16,721	397	8,809	9,206	6,310	
6,986	141	2,663	2,782	5,586	133	2,942	3,075	2,108	
2,701	54	1,030	1,076	2,160	51	1,138	1,189	815	
3,805,435	76,635	1,450,362	1,515,584	3,042,581	72,322	1,602,768	1,675,090	1,148,177	
4,589,110	92,417	1,749,043	1,827,697	3,669,157	87,216	1,932,835	2,020,051	1,384,628	
1,820,613	36,664	693,888	725,092	1,455,644	34,601	766,803	801,404	549,316	
985,496	19,846	375,601	392,492	787,939	18,729	415,070	433,799	297,344	
34,234	689	13,047	13,634	27,370	651	14,418	15,069	10,329	
4,587,751	92,390	1,748,525	1,827,155	3,668,070	87,190	1,932,262	2,019,452	1,384,218	
51,223	1,032	19,523	20,400	40,955	973	21,574	22,547	15,455	
53,530	1,078	20,402	21,319	42,799	1,017	22,546	23,563	16,151	
40,434	814	15,411	16,104	32,329	768	17,030	17,798	12,200	
34,093	687	12,994	13,578	27,259	648	14,359	15,007	10,286	
9,536	192	3,634	3,798	7,624	181	4,016	4,197	2,877	
102	2	39	41	82	2	43	45	31	
1,953	39	744	778	1,561	37	822	859	589	
3,728	75	1,421	1,485	2,981	71	1,570	1,641	1,125	
738,813	14,879	281,583	294,246	590,708	14,041	311,172	325,213	222,915	
1,627,725	32,780	620,373	648,271	1,301,424	30,935	685,563	716,498	491,118	
2,995,384	60,322	1,141,628	1,192,966	2,394,916	56,927	1,261,591	1,318,518	903,768	
113,563	2,287	43,282	45,229	90,798	2,158	47,830	49,988	34,264	
2,685	54	1,023	1,069	2,146	51	1,131	1,182	810	
2,409,164	48,517	918,202	959,493	1,926,212	45,786	1,014,688	1,060,474	726,894	
31,949	643	12,177	12,724	25,544	607	13,456	14,063	9,640	
2,061	42	785	821	1,648	39	868	907	622	
47,917	965	18,263	19,084	38,312	911	20,182	21,093	14,458	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
94306	CITY OF HARCOURT	2,486	0.000376%	24,845	40,934
94307	CITY OF DAYTON	17,886	0.002707%	178,739	294,491
94308	CITY OF LEHIGH	6,754	0.001022%	67,495	111,204
94313	CITY OF MOORLAND	1,253	0.000190%	12,520	20,628
94314	CITY OF OTHO	6,234	0.000944%	62,297	102,640
94316	CITY OF BARNUM	1,163	0.000176%	11,619	19,144
94317	CITY OF CLARE	2,074	0.000314%	20,723	34,143
94318	CITY OF DUNCOMBE	8,431	0.001276%	84,253	138,815
94319	CITY OF BADGER	12,337	0.001868%	123,290	203,133
94320	COMMUNITY LIBRARY	687	0.000104%	6,866	11,313
94321	CITY OF VINCENT	2,683	0.000406%	26,807	44,168
94325	MUNIC HOUSING AGENCY OF FT DODGE	69,257	0.010484%	692,095	1,140,295
94326	CLARE PUBLIC LIBRARY	894	0.000135%	8,937	14,725
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,341,024	0.354368%	23,394,265	38,544,363
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,109,911	0.168010%	11,091,531	18,274,394
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	338,770	0.051281%	3,385,385	5,577,756
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	100,897	0.015273%	1,008,285	1,661,249
94602	AEA 8 - PRAIRIE LAKES	1,300,949	0.196928%	13,000,609	21,419,789
94606	WEBSTER CO TELECOMMUNICATIONS	39,412	0.005966%	393,847	648,902
94608	N. CENTRAL IA REGIONAL SOLID WST.	76,374	0.011561%	763,223	1,257,485
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	22,611	0.003423%	225,961	372,292
95201	WINNEBAGO COUNTY	323,238	0.048930%	3,230,179	5,322,039
95203	WINNEBAGO CO AGRI EXT DIST	5,506	0.000833%	55,022	90,654
95204	WINNEBAGO CO ASSESSOR	14,146	0.002141%	141,368	232,917
95301	CITY OF FOREST CITY	159,249	0.024106%	1,591,408	2,622,001
95303	CITY OF BUFFALO CENTER	19,268	0.002917%	192,544	317,235
95305	CITY OF LELAND	5,747	0.000870%	57,428	94,619
95306	CITY OF THOMPSON	8,957	0.001356%	89,513	147,481
95308	CITY OF RAKE	3,749	0.000568%	37,469	61,734
95311	CITY OF LAKE MILLS	78,288	0.011851%	782,345	1,288,991
95312	CITY OF SCARVILLE	404	0.000061%	4,035	6,648
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	416,222	0.063005%	4,159,376	6,852,983
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	705,817	0.106842%	7,053,356	11,621,100
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	318,731	0.048247%	3,185,131	5,247,818

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
11,326	228	4,317	4,511	9,056	215	4,770	4,985	3,417	
81,486	1,641	31,057	32,453	65,151	1,549	34,320	35,869	24,586	
30,770	620	11,727	12,255	24,602	585	12,960	13,545	9,284	
5,708	115	2,175	2,273	4,563	108	2,404	2,512	1,722	
28,401	572	10,824	11,311	22,707	540	11,962	12,502	8,569	
5,297	107	2,019	2,110	4,236	101	2,231	2,332	1,598	
9,447	190	3,601	3,763	7,554	180	3,979	4,159	2,850	
38,410	774	14,639	15,298	30,711	730	16,178	16,908	11,589	
56,207	1,132	21,422	22,386	44,940	1,068	23,673	24,741	16,959	
3,130	63	1,193	1,247	2,503	59	1,318	1,377	944	
12,221	246	4,658	4,867	9,771	232	5,147	5,379	3,687	
315,521	6,354	120,254	125,662	252,270	5,996	132,891	138,887	95,199	
4,075	82	1,553	1,623	3,258	77	1,716	1,793	1,229	
10,665,271	214,782	4,064,844	4,247,638	8,527,264	202,693	4,491,983	4,694,676	3,217,930	
5,056,547	101,831	1,927,197	2,013,862	4,042,890	96,100	2,129,709	2,225,809	1,525,663	
1,543,372	31,081	588,224	614,676	1,233,981	29,332	650,035	679,367	465,667	
459,670	9,257	175,193	183,072	367,522	8,736	193,603	202,339	138,692	
5,926,881	119,358	2,258,906	2,360,488	4,738,752	112,640	2,496,275	2,608,915	1,788,261	
179,552	3,616	68,433	71,510	143,559	3,412	75,623	79,035	54,175	
347,948	7,007	132,613	138,577	278,197	6,613	146,548	153,161	104,983	
103,014	2,075	39,262	41,027	82,364	1,958	43,387	45,345	31,081	
1,472,615	29,656	561,256	586,496	1,177,408	27,987	620,234	648,221	444,318	
25,084	505	9,560	9,990	20,055	477	10,565	11,042	7,568	
64,448	1,298	24,563	25,668	51,529	1,225	27,144	28,369	19,445	
725,511	14,611	276,513	288,948	580,072	13,788	305,570	319,358	218,901	
87,779	1,768	33,455	34,960	70,183	1,668	36,971	38,639	26,485	
26,181	527	9,978	10,427	20,932	498	11,027	11,525	7,899	
40,808	822	15,553	16,253	32,628	776	17,188	17,964	12,313	
17,082	344	6,510	6,803	13,657	325	7,195	7,520	5,154	
356,665	7,183	135,935	142,048	285,166	6,778	150,220	156,998	107,613	
1,839	37	701	733	1,471	35	775	810	555	
1,896,229	38,187	722,708	755,208	1,516,103	36,038	798,651	834,689	572,131	
3,215,572	64,757	1,225,548	1,280,660	2,570,965	61,112	1,354,330	1,415,442	970,204	
1,452,077	29,243	553,429	578,316	1,160,988	27,597	611,584	639,181	438,121	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
96201	WINNESHIEK COUNTY	444,317	0.067258%	4,440,142	7,315,573
96203	WINNESHIEK COUNTY AGR EXT DIST	21,904	0.003316%	218,886	360,637
96205	WINNESHIEK MEDICAL CENTER	1,791,255	0.271148%	17,900,328	29,492,559
96207	WINNESHIEK CO SOIL & WATER CONS	11,246	0.001702%	112,383	185,163
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	417,884	0.063256%	4,175,988	6,880,353
96301	CITY OF DECORAH	213,500	0.032318%	2,133,547	3,515,229
96304	CITY OF FORT ATKINSON	7,593	0.001149%	75,878	125,017
96305	CITY OF SPILLVILLE	7,778	0.001177%	77,727	128,063
96306	CITY OF OSSIAN	16,387	0.002481%	163,758	269,807
96307	CITY OF RIDGEWAY	5,659	0.000857%	56,553	93,177
96308	CITY OF CALMAR	18,277	0.002767%	182,645	300,926
96309	CITY OF JACKSON JUNCTION	67	0.000010%	669	1,103
96310	CITY OF CASTALIA	1,462	0.000221%	14,613	24,077
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,774	0.000420%	27,718	45,668
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,012,169	0.153215%	10,114,786	16,665,110
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	348,323	0.052727%	3,480,856	5,735,054
96557	NORTH WINNESHIEK COMMUNITY SCHOOL DIST	107,704	0.016304%	1,076,308	1,773,324
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,025,796	0.155278%	10,250,962	16,889,473
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	460,401	0.069692%	4,600,871	7,580,389
97201	WOODBURY COUNTY	1,279,882	0.193739%	12,790,081	21,072,923
97203	WOODBURY COUNTY AGR EXTEN DIST	28,160	0.004263%	281,406	463,645
97209	WOODBURY CO SOIL & WATER CONS DIST	4,975	0.000753%	49,713	81,907
97301	CITY OF SIOUX CITY	2,701,883	0.408992%	27,000,396	44,485,821
97302	CITY OF CORRECTIONVILLE	12,910	0.001954%	129,015	212,565
97303	CITY OF DANBURY	6,180	0.000935%	61,756	101,748
97304	CITY OF ANTHON	16,601	0.002513%	165,896	273,330
97305	CITY OF PIERSON	3,124	0.000473%	31,218	51,435
97306	CITY OF SERGEANT BLUFF	106,340	0.016097%	1,062,670	1,750,853
97307	CITY OF LAWTON	11,212	0.001697%	112,041	184,598
97308	CITY OF MOVILLE	18,483	0.002798%	184,700	304,311
97309	CITY OF SLOAN	15,157	0.002294%	151,462	249,548
97310	CITY OF SALIX	6,372	0.000965%	63,679	104,917
97311	CITY OF OTO	1,753	0.000265%	17,518	28,862
97312	CITY OF SMITHLAND	4,733	0.000716%	47,297	77,926

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,024,228	40,765	771,492	806,186	1,618,443	38,470	852,561	891,031	610,751	
99,789	2,010	38,032	39,743	79,785	1,896	42,029	43,925	30,108	
8,160,627	164,342	3,110,252	3,250,118	6,524,712	155,093	3,437,080	3,592,173	2,462,227	
51,235	1,032	19,527	20,405	40,964	974	21,579	22,553	15,459	
1,903,802	38,340	725,594	758,224	1,522,158	36,182	801,840	838,022	574,416	
972,668	19,588	370,712	387,383	777,683	18,486	409,667	428,153	293,474	
34,592	697	13,184	13,777	27,658	657	14,570	15,227	10,437	
35,435	714	13,505	14,113	28,332	673	14,925	15,598	10,691	
74,656	1,503	28,454	29,733	59,690	1,419	31,443	32,862	22,525	
25,782	519	9,826	10,268	20,613	490	10,859	11,349	7,779	
83,267	1,677	31,735	33,162	66,574	1,582	35,070	36,652	25,123	
305	6	116	122	244	6	129	135	92	
6,662	134	2,539	2,653	5,326	127	2,806	2,933	2,010	
12,636	254	4,816	5,033	10,103	240	5,322	5,562	3,813	
4,611,256	92,863	1,757,483	1,836,517	3,686,863	87,637	1,942,162	2,029,799	1,391,310	
1,586,896	31,958	604,812	632,010	1,268,780	30,159	668,367	698,526	478,799	
490,681	9,882	187,013	195,423	392,318	9,325	206,664	215,989	148,048	
4,673,337	94,114	1,781,144	1,861,242	3,736,500	88,817	1,968,309	2,057,126	1,410,041	
2,097,503	42,240	799,419	835,369	1,677,028	39,863	883,423	923,286	632,859	
5,830,903	117,425	2,222,326	2,322,263	4,662,014	110,816	2,455,851	2,566,667	1,759,302	
128,291	2,584	48,895	51,094	102,573	2,438	54,033	56,471	38,708	
22,664	456	8,638	9,026	18,120	431	9,545	9,976	6,838	
12,309,280	247,890	4,691,424	4,902,395	9,841,709	233,938	5,184,404	5,418,342	3,713,960	
58,817	1,184	22,417	23,425	47,026	1,118	24,772	25,890	17,746	
28,154	567	10,730	11,213	22,510	535	11,858	12,393	8,495	
75,631	1,523	28,825	30,121	60,469	1,437	31,854	33,291	22,819	
14,232	287	5,424	5,668	11,379	270	5,994	6,264	4,294	
484,463	9,756	184,643	192,946	387,345	9,207	204,045	213,252	146,172	
51,079	1,029	19,468	20,343	40,840	971	21,513	22,484	15,411	
84,203	1,696	32,092	33,535	67,323	1,600	35,465	37,065	25,406	
69,050	1,391	26,317	27,500	55,208	1,312	29,082	30,394	20,834	
29,031	585	11,064	11,562	23,211	552	12,227	12,779	8,759	
7,986	161	3,044	3,181	6,386	152	3,364	3,516	2,410	
21,562	434	8,218	8,588	17,240	410	9,082	9,492	6,506	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
97314	CITY OF CUSHING	3,220	0.000487%	32,177	53,015
97315	CITY OF HORNICK	4,213	0.000638%	42,102	69,368
97316	SLOAN PUBLIC LIBRARY	2,551	0.000386%	25,491	42,000
97317	CITY OF BRONSON	3,654	0.000553%	36,518	60,167
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	9,189,635	1.391062%	91,833,631	151,304,985
97569	LAWTON BRONSON COMM SCH DIST	363,554	0.055032%	3,633,064	5,985,832
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,045,269	0.158225%	10,445,560	17,210,092
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	363,343	0.055000%	3,630,951	5,982,350
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	389,524	0.058963%	3,892,580	6,413,410
97581	RIVER VALLEY COMM SCH DIST	268,137	0.040589%	2,679,543	4,414,811
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	631,177	0.095543%	6,307,458	10,392,161
97602	NORTHWEST AREA EDUCATION AGENCY	1,515,243	0.229367%	15,142,093	24,948,095
98201	WORTH COUNTY	220,688	0.033406%	2,205,378	3,633,578
98203	WORTH CO AGR EXT DIST	11,213	0.001697%	112,056	184,623
98301	CITY OF GRAFTON	5,441	0.000824%	54,369	89,579
98302	CITY OF MANLY	19,074	0.002887%	190,607	314,044
98303	CITY OF NORTHWOOD	41,736	0.006318%	417,070	687,165
98304	CITY OF KENSETT	4,740	0.000718%	47,372	78,050
98305	CITY OF HANLONTOWN	2,086	0.000316%	20,843	34,341
98307	CITY OF FERTILE	6,147	0.000931%	61,432	101,215
98308	CITY OF JOICE	1,160	0.000176%	11,596	19,105
98311	KINNEY MEMORIAL LIBRARY	925	0.000140%	9,246	15,234
98312	JOICE PUBLIC LIBRARY	1,264	0.000191%	12,629	20,807
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	325,636	0.049292%	3,254,133	5,361,506
99201	WRIGHT COUNTY	431,359	0.065296%	4,310,648	7,102,218
99203	WRIGHT COUNTY AGRI EXTENSION DIST	9,545	0.001445%	95,383	157,152
99206	WRIGHT CO SOIL & WATER CONSERVATION	4,333	0.000656%	43,299	71,339
99301	CITY OF CLARION	54,123	0.008193%	540,856	891,114
99302	CITY OF EAGLE GROVE	65,924	0.009979%	658,788	1,085,418
99304	CITY OF BELMOND	38,159	0.005776%	381,333	628,284
99305	CITY OF GOLDFIELD	12,192	0.001846%	121,842	200,746
99307	CITY OF DOWS	8,631	0.001306%	86,246	142,099
99308	BELMOND PUBLIC LIBRARY	6,822	0.001033%	68,178	112,329
99309	CITY OF ROWAN	1,304	0.000197%	13,026	21,462

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
14,669	295	5,591	5,842	11,728	279	6,178	6,457	4,426	
19,194	387	7,315	7,644	15,346	365	8,084	8,449	5,791	
11,621	234	4,429	4,628	9,291	221	4,895	5,116	3,506	
16,648	335	6,345	6,630	13,310	316	7,012	7,328	5,023	
41,866,272	843,120	15,956,451	16,674,004	33,473,575	795,669	17,633,174	18,428,843	12,631,908	
1,656,287	33,355	631,259	659,646	1,324,260	31,478	697,592	729,070	499,735	
4,762,053	95,900	1,814,957	1,896,574	3,807,431	90,503	2,005,674	2,096,177	1,436,808	
1,655,324	33,336	630,892	659,263	1,323,491	31,459	697,187	728,646	499,445	
1,774,598	35,738	676,351	706,766	1,418,855	33,726	747,423	781,149	535,432	
1,221,584	24,601	465,581	486,518	976,700	23,216	514,505	537,721	368,577	
2,875,523	57,909	1,095,945	1,145,229	2,299,083	54,649	1,211,109	1,265,758	867,604	
6,903,168	139,019	2,630,998	2,749,312	5,519,329	131,195	2,907,466	3,038,661	2,082,826	
1,005,415	20,247	383,193	400,425	803,865	19,108	423,459	442,567	303,354	
51,086	1,029	19,470	20,346	40,845	971	21,516	22,487	15,414	
24,787	499	9,447	9,872	19,818	471	10,440	10,911	7,479	
86,896	1,750	33,119	34,608	69,477	1,651	36,599	38,250	26,218	
190,139	3,829	72,468	75,726	152,023	3,614	80,083	83,697	57,369	
21,597	435	8,231	8,601	17,267	410	9,096	9,506	6,516	
9,502	191	3,622	3,784	7,597	181	4,002	4,183	2,867	
28,006	564	10,674	11,154	22,392	532	11,796	12,328	8,450	
5,286	106	2,015	2,105	4,226	100	2,227	2,327	1,595	
4,215	85	1,607	1,679	3,371	80	1,775	1,855	1,272	
5,757	116	2,194	2,293	4,603	109	2,425	2,534	1,737	
1,483,535	29,876	565,418	590,845	1,186,139	28,195	624,833	653,028	447,613	
1,965,192	39,576	748,992	782,674	1,571,242	37,348	827,697	865,045	592,939	
43,484	876	16,573	17,318	34,767	826	18,315	19,141	13,120	
19,740	398	7,523	7,862	15,783	375	8,314	8,689	5,956	
246,572	4,966	93,976	98,202	197,144	4,686	103,851	108,537	74,396	
300,336	6,048	114,467	119,614	240,129	5,708	126,495	132,203	90,618	
173,847	3,501	66,258	69,238	138,997	3,304	73,221	76,525	52,453	
55,547	1,119	21,170	22,122	44,411	1,056	23,395	24,451	16,760	
39,319	792	14,986	15,659	31,437	747	16,560	17,307	11,863	
31,082	626	11,846	12,379	24,851	591	13,091	13,682	9,378	
5,939	120	2,263	2,365	4,748	113	2,501	2,614	1,792	

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Regular Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,917,902	0.290319%	19,165,935	31,577,774
99312	IOWA SPECIALTY HOSPITAL-BELMOND	619,691	0.093804%	6,192,683	10,203,057
99314	TOWN OF GALT	541	0.000082%	5,408	8,911
99315	CITY OF WOOLSTOCK	2,144	0.000325%	21,428	35,305
99317	ROWAN PUBLIC LIBRARY	1,877	0.000284%	18,758	30,906
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	367,097	0.055569%	3,668,463	6,044,156
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	561,347	0.084973%	5,609,643	9,242,441
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	13,060	0.001977%	130,510	215,029
Total for all entities		<u>\$ 660,620,130</u>	<u>100.000000%</u>	<u>\$ 6,601,692,970</u>	<u>10,876,941,660</u>

\* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

\*\* - The proportions in this spreadsheet are for this membership group only, not the proportions to use to compute the change in entity proportion for the Pension note which is included in the Notes to Financial Statements. The Employer Calculation of Total Net Pension Liability/(Asset) and Proportion workbook, which is available on the IPERS website, details how to calculate an employer's proportion and net pension liability/(asset) to comply with GASB Statement No. 68.

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
8,737,608	175,962	3,330,156	3,479,911	6,986,029	166,058	3,680,093	3,846,151	2,636,314	
2,823,198	56,855	1,076,003	1,124,390	2,257,248	53,655	1,189,070	1,242,725	851,816	
2,466	50	940	982	1,972	47	1,038	1,085	744	
9,769	197	3,723	3,891	7,811	186	4,114	4,300	2,947	
8,552	172	3,259	3,406	6,837	163	3,602	3,765	2,580	
1,672,425	33,680	637,410	666,074	1,337,164	31,784	704,390	736,174	504,605	
2,557,394	51,502	974,697	1,018,529	2,044,728	48,603	1,077,120	1,125,723	771,618	
59,499	1,198	22,677	23,696	47,571	1,131	25,060	26,191	17,952	
3,009,662,789	60,609,868	1,147,069,812	1,198,652,918	2,406,332,598	57,198,624	1,267,605,257	1,324,803,881	908,076,557	

**Iowa Public Employees' Retirement System**

**Iowa Public Employees' Retirement System  
Sheriffs and Deputies Membership Group**

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Sheriffs and Deputies Membership Group**

As of and for the year ended June 30, 2017

Employer ID #	Employer Name	2017 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
01201	ADAIR COUNTY	\$ 30,720	0.293154%	\$ 121,767	382,821	(96,446)
02201	ADAMS COUNTY	31,902	0.304428%	126,450	397,544	(100,155)
03201	ALLAMAKEE COUNTY	57,709	0.550703%	228,745	719,148	(181,178)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	44,799	0.427504%	177,572	558,266	(140,646)
05201	AUDUBON COUNTY	30,793	0.293851%	122,056	383,731	(96,675)
06201	BENTON COUNTY	73,794	0.704199%	292,502	919,593	(231,677)
07201	BLACK HAWK COUNTY	549,021	5.239159%	2,176,185	6,841,670	(1,723,650)
08201	BOONE COUNTY	72,666	0.693432%	288,030	905,534	(228,135)
09201	BREMER COUNTY	82,584	0.788080%	327,344	1,029,131	(259,273)
10201	BUCHANAN COUNTY	69,541	0.663611%	275,643	866,591	(218,324)
11201	BUENA VISTA COUNTY	78,302	0.747213%	310,369	975,764	(245,828)
12201	BUTLER COUNTY	64,787	0.618242%	256,799	807,345	(203,398)
13201	CALHOUN COUNTY	39,677	0.378625%	157,269	494,436	(124,565)
14201	CARROLL COUNTY	50,518	0.482083%	200,242	629,539	(158,602)
15201	CASS COUNTY	51,949	0.495739%	205,914	647,371	(163,095)
16201	CEDAR COUNTY	76,346	0.728554%	302,619	951,398	(239,690)
17201	CERRO GORDO COUNTY	129,570	1.236453%	513,584	1,614,650	(406,785)
18201	CHEROKEE COUNTY	32,528	0.310403%	128,932	405,346	(102,121)
19201	CHICKASAW COUNTY	48,842	0.466090%	193,599	608,654	(153,341)
20201	CLARKE COUNTY	39,061	0.372748%	154,828	486,762	(122,632)
21201	CLAY COUNTY	65,402	0.624113%	259,237	815,012	(205,329)
22201	CLAYTON COUNTY	81,326	0.776072%	322,356	1,013,450	(255,323)
23201	CLINTON COUNTY	163,265	1.557998%	647,144	2,034,545	(512,571)
24201	CRAWFORD COUNTY	56,153	0.535855%	222,577	699,758	(176,293)
25201	DALLAS COUNTY	159,418	1.521286%	631,895	1,986,605	(500,493)
26201	DAVIS COUNTY	31,837	0.303808%	126,192	396,734	(99,951)
27201	DECATUR COUNTY	30,290	0.289051%	120,063	377,463	(95,096)
28201	DELAWARE COUNTY	85,920	0.819915%	340,567	1,070,703	(269,747)
29201	DES MOINES COUNTY	118,357	1.129451%	469,139	1,474,918	(371,582)
30201	DICKINSON COUNTY	59,922	0.571823%	237,518	746,728	(188,126)
31201	DUBUQUE COUNTY	515,643	4.920646%	2,043,883	6,425,734	(1,618,862)
32201	EMMET COUNTY	46,716	0.445794%	185,169	582,150	(146,663)

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
7,991	64,745	77,184	149,920	8,333	3,969	81,860	94,162	28,821
8,298	67,235	80,152	155,685	8,654	4,122	85,008	97,784	29,930
15,012	121,627	144,993	281,632	15,654	7,457	153,778	176,889	54,142
11,653	94,418	112,556	218,627	12,152	5,788	119,376	137,316	42,030
8,010	64,899	77,367	150,276	8,353	3,979	82,055	94,387	28,890
19,196	155,528	185,406	360,130	20,017	9,535	196,640	226,192	69,233
142,813	1,157,109	1,379,403	2,679,325	148,926	70,938	1,462,981	1,682,845	515,086
18,902	153,150	182,572	354,624	19,711	9,389	193,634	222,734	68,175
21,482	174,054	207,491	403,027	22,402	10,671	220,063	253,136	77,480
18,089	146,564	174,720	339,373	18,864	8,985	185,307	213,156	65,243
20,368	165,028	196,731	382,127	21,240	10,117	208,652	240,009	73,462
16,853	136,544	162,775	316,172	17,574	8,371	172,638	198,583	60,782
10,321	83,622	99,687	193,630	10,763	5,127	105,727	121,617	37,223
13,141	106,472	126,926	246,539	13,703	6,527	134,617	154,847	47,396
13,513	109,488	130,522	253,523	14,092	6,712	138,430	159,234	48,738
19,860	160,907	191,819	372,586	20,710	9,865	203,441	234,016	71,628
33,704	273,080	325,542	632,326	35,147	16,742	345,267	397,156	121,562
8,461	68,555	81,725	158,741	8,823	4,203	86,677	99,703	30,517
12,705	102,940	122,715	238,360	13,249	6,311	130,151	149,711	45,824
10,161	82,324	98,140	190,625	10,596	5,047	104,086	119,729	36,647
17,013	137,840	164,321	319,174	17,741	8,451	174,277	200,469	61,360
21,155	171,401	204,330	396,886	22,060	10,508	216,710	249,278	76,299
42,469	344,096	410,201	796,766	44,287	21,095	435,055	500,437	153,174
14,607	118,348	141,084	274,039	15,232	7,255	149,632	172,119	52,682
41,468	335,988	400,535	777,991	43,243	20,598	424,804	488,645	149,565
8,281	67,098	79,989	155,368	8,636	4,114	84,835	97,585	29,869
7,879	63,839	76,103	147,821	8,216	3,914	80,715	92,845	28,418
22,350	181,085	215,873	419,308	23,307	11,102	228,953	263,362	80,610
30,787	249,448	297,370	577,605	32,105	15,293	315,388	362,786	111,042
15,587	126,292	150,554	292,433	16,254	7,742	159,676	183,672	56,219
134,131	1,086,763	1,295,542	2,516,436	139,872	66,627	1,374,040	1,580,539	483,771
12,152	98,457	117,372	227,981	12,672	6,036	124,484	143,192	43,828

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Sheriffs and Deputies Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
33201	FAYETTE COUNTY	74,277	0.708801%	294,414	925,603	(233,191)
34201	FLOYD COUNTY	64,623	0.616676%	256,148	805,300	(202,883)
35201	FRANKLIN COUNTY	37,849	0.361179%	150,023	471,654	(118,826)
36201	FREMONT COUNTY	44,803	0.427543%	177,588	558,316	(140,659)
37201	GREENE COUNTY	36,516	0.348465%	144,741	455,050	(114,643)
38201	GRUNDY COUNTY	71,444	0.681769%	283,186	890,303	(224,298)
39201	GUTHRIE COUNTY	48,417	0.462033%	191,914	603,356	(152,006)
40201	HAMILTON COUNTY	60,359	0.575994%	239,250	752,174	(189,498)
41201	HANCOCK COUNTY	51,694	0.493299%	204,901	644,185	(162,292)
42201	HARDIN COUNTY	61,276	0.584743%	242,884	763,599	(192,377)
43201	HARRISON COUNTY	57,290	0.546707%	227,085	713,929	(179,863)
44201	HENRY COUNTY	61,737	0.589144%	244,712	769,347	(193,825)
45201	HOWARD COUNTY	47,703	0.455217%	189,083	594,455	(149,763)
46201	HUMBOLDT COUNTY	55,612	0.530689%	220,432	693,012	(174,593)
47201	IDA COUNTY	48,625	0.464020%	192,740	605,951	(152,660)
48201	IOWA COUNTY	71,652	0.683759%	284,012	892,902	(224,953)
49201	JACKSON COUNTY	63,240	0.603479%	250,666	788,066	(198,541)
50201	JASPER COUNTY	114,375	1.091453%	453,356	1,425,298	(359,081)
51201	JEFFERSON COUNTY	60,680	0.579049%	240,519	756,164	(190,504)
52201	JOHNSON COUNTY	497,228	4.744916%	1,970,890	6,196,252	(1,561,047)
53201	JONES COUNTY	63,942	0.610178%	253,449	796,814	(200,745)
54201	KEOKUK COUNTY	32,022	0.305581%	126,929	399,049	(100,534)
55201	KOSSUTH COUNTY	59,322	0.566094%	235,138	739,246	(186,241)
56201	LEE COUNTY	86,720	0.827542%	343,735	1,080,664	(272,256)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	990,282	9.449998%	3,925,236	12,340,488	(3,108,989)
58201	LOUISA COUNTY	58,337	0.556699%	231,235	726,977	(183,150)
59201	LUCAS COUNTY	24,475	0.233557%	97,012	304,996	(76,839)
60201	LYON COUNTY	80,482	0.768020%	319,012	1,002,935	(252,674)
61201	MADISON COUNTY	40,053	0.382220%	158,762	499,130	(125,748)
62201	MAHASKA COUNTY	52,538	0.501360%	208,249	654,712	(164,944)
63201	MARION COUNTY	92,620	0.883847%	367,122	1,154,190	(290,780)
64201	MARSHALL COUNTY	122,082	1.164994%	483,902	1,521,334	(383,276)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
19,321	156,544	186,618	362,483	20,148	9,597	197,926	227,671	69,686
16,810	136,198	162,363	315,371	17,529	8,350	172,201	198,080	60,628
9,845	79,769	95,094	184,708	10,267	4,890	100,856	116,013	35,509
11,654	94,426	112,566	218,646	12,153	5,789	119,387	137,329	42,034
9,499	76,961	91,746	178,206	9,905	4,718	97,305	111,928	34,259
18,584	150,574	179,501	348,659	19,380	9,231	190,377	218,988	67,028
12,594	102,044	121,647	236,285	13,134	6,256	129,018	148,408	45,425
15,701	127,213	151,652	294,566	16,373	7,799	160,840	185,012	56,629
13,447	108,949	129,879	252,275	14,022	6,679	137,749	158,450	48,499
15,939	129,145	153,955	299,039	16,622	7,917	163,284	187,823	57,489
14,903	120,744	143,941	279,588	15,540	7,402	152,662	175,604	53,749
16,059	130,117	155,114	301,290	16,747	7,977	164,513	189,237	57,922
12,409	100,538	119,853	232,800	12,940	6,164	127,115	146,219	44,755
14,466	117,207	139,724	271,397	15,085	7,186	148,190	170,461	52,175
12,649	102,482	122,171	237,302	13,190	6,283	129,573	149,046	45,620
18,638	151,014	180,025	349,677	19,436	9,258	190,933	219,627	67,224
16,450	133,283	158,888	308,621	17,154	8,171	168,515	193,840	59,331
29,752	241,056	287,365	558,173	31,025	14,778	304,777	350,580	107,306
15,784	127,888	152,456	296,128	16,460	7,840	161,694	185,994	56,929
129,341	1,047,951	1,249,275	2,426,567	134,877	64,247	1,324,970	1,524,094	466,495
16,633	134,762	160,652	312,047	17,345	8,262	170,386	195,993	59,989
8,330	67,490	80,455	156,275	8,686	4,138	85,330	98,154	30,043
15,431	125,026	149,045	289,502	16,092	7,665	158,076	181,833	55,655
22,558	182,769	217,881	423,208	23,523	11,205	231,083	265,811	81,360
257,596	2,087,105	2,488,062	4,832,763	268,623	127,954	2,638,817	3,035,394	929,073
15,175	122,951	146,572	284,698	15,824	7,538	155,453	178,815	54,732
6,366	51,583	61,493	119,442	6,639	3,162	65,219	75,020	22,962
20,935	169,623	202,210	392,768	21,831	10,399	214,462	246,692	75,508
10,419	84,416	100,633	195,468	10,865	5,175	106,731	122,771	37,578
13,666	110,729	132,002	256,397	14,251	6,788	140,000	161,039	49,291
24,093	195,204	232,705	452,002	25,124	11,967	246,805	283,896	86,895
31,756	257,298	306,728	595,782	33,116	15,774	325,313	374,203	114,536

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Sheriffs and Deputies Membership Group**

As of and for the year ended June 30, 2017

Employer ID #	Employer Name	2017 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
65201	MILLS COUNTY	64,436	0.614896%	255,409	802,976	(202,297)
66207	MITCHELL COUNTY SHERIFF'S DEPT	46,422	0.442989%	184,004	578,487	(145,741)
67201	MONONA COUNTY	43,209	0.412329%	171,269	538,449	(135,654)
68201	MONROE COUNTY	26,862	0.256336%	106,474	334,742	(84,333)
69201	MONTGOMERY COUNTY	44,942	0.428871%	178,140	560,051	(141,096)
70201	MUSCATINE COUNTY	134,685	1.285262%	533,858	1,678,387	(422,843)
71201	O'BRIEN COUNTY	58,048	0.553934%	230,087	723,367	(182,241)
72201	OSCEOLA COUNTY	51,194	0.488528%	202,919	637,955	(160,723)
73201	PAGE COUNTY	46,050	0.439440%	182,530	573,852	(144,573)
74201	PALO ALTO COUNTY	43,144	0.411715%	171,014	537,647	(135,452)
75201	PLYMOUTH COUNTY	76,635	0.731303%	303,760	954,988	(240,594)
76201	POCAHONTAS COUNTY	42,454	0.405129%	168,278	529,047	(133,285)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,088,116	10.383602%	4,313,027	13,559,655	(3,416,139)
78201	POTTAWATTAMIE COUNTY	369,447	3.525539%	1,464,399	4,603,902	(1,159,879)
79201	POWESHIEK COUNTY	76,611	0.731078%	303,667	954,694	(240,520)
80201	RINGGOLD COUNTY	28,337	0.270415%	112,322	353,128	(88,965)
81201	SAC COUNTY	50,432	0.481259%	199,900	628,463	(158,331)
82201	SCOTT COUNTY	324,195	3.093711%	1,285,031	4,039,990	(1,017,811)
83201	SHELBY COUNTY	49,354	0.470968%	195,625	615,024	(154,946)
84201	SIOUX COUNTY	94,773	0.904389%	375,655	1,181,016	(297,538)
85201	STORY COUNTY	216,464	2.065658%	858,010	2,697,484	(679,588)
86201	TAMA COUNTY	73,226	0.698774%	290,249	912,510	(229,892)
87201	TAYLOR COUNTY	39,196	0.374042%	155,365	488,451	(123,057)
88201	UNION COUNTY	34,173	0.326106%	135,454	425,853	(107,287)
89201	VAN BUREN COUNTY	28,977	0.276523%	114,859	361,104	(90,974)
90201	WAPELLO COUNTY	66,135	0.631108%	262,143	824,146	(207,630)
91201	WARREN COUNTY	132,623	1.265586%	525,685	1,652,693	(416,370)
92201	WASHINGTON COUNTY	110,206	1.051668%	436,830	1,373,343	(345,992)
93201	WAYNE COUNTY	29,261	0.279232%	115,984	364,642	(91,866)
94201	WEBSTER COUNTY	101,923	0.972623%	403,998	1,270,122	(319,987)
95201	WINNEBAGO COUNTY	40,456	0.386062%	160,358	504,147	(127,012)
96201	WINNESHIEK COUNTY	65,617	0.626163%	260,089	817,689	(206,004)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
16,761	135,805	161,894	314,460	17,479	8,326	171,704	197,509	60,453
12,075	97,838	116,633	226,546	12,592	5,998	123,700	142,290	43,552
11,240	91,066	108,561	210,867	11,721	5,583	115,139	132,443	40,538
6,987	56,614	67,490	131,091	7,287	3,471	71,579	82,337	25,202
11,691	94,720	112,916	219,327	12,191	5,807	119,758	137,756	42,164
35,035	283,860	338,393	657,288	36,534	17,402	358,896	412,832	126,360
15,100	122,341	145,844	283,285	15,746	7,500	154,681	177,927	54,460
13,317	107,895	128,623	249,835	13,887	6,615	136,417	156,919	48,030
11,979	97,054	115,699	224,732	12,491	5,950	122,709	141,150	43,203
11,223	90,930	108,399	210,552	11,703	5,575	114,967	132,245	40,478
19,934	161,514	192,543	373,991	20,788	9,902	204,209	234,899	71,898
11,043	89,476	106,665	207,184	11,516	5,485	113,128	130,129	39,830
283,046	2,293,298	2,733,868	5,310,212	295,160	140,595	2,899,516	3,335,271	1,020,860
96,102	778,643	928,229	1,802,974	100,215	47,736	984,471	1,132,422	346,612
19,928	161,464	192,483	373,875	20,781	9,899	204,146	234,826	71,876
7,371	59,723	71,197	138,291	7,687	3,661	75,511	86,859	26,586
13,119	106,290	126,709	246,118	13,680	6,516	134,387	154,583	47,315
84,331	683,270	814,534	1,582,135	87,940	41,889	863,888	993,717	304,157
12,838	104,017	124,000	240,855	13,388	6,377	131,513	151,278	46,303
24,653	199,741	238,114	462,508	25,708	12,245	252,541	290,494	88,915
56,307	456,217	543,861	1,056,385	58,717	27,969	576,814	663,500	203,085
19,048	154,330	183,978	357,356	19,863	9,461	195,126	224,450	68,700
10,196	82,610	98,480	191,286	10,632	5,065	104,447	120,144	36,774
8,889	72,023	85,860	166,772	9,270	4,415	91,062	104,747	32,061
7,538	61,072	72,805	141,415	7,860	3,744	77,216	88,820	27,186
17,203	139,385	166,163	322,751	17,940	8,545	176,230	202,715	62,047
34,498	279,514	333,212	647,224	35,975	17,136	353,402	406,513	124,426
28,667	232,269	276,890	537,826	29,894	14,240	293,668	337,802	103,394
7,612	61,671	73,518	142,801	7,937	3,781	77,973	89,691	27,453
26,513	214,811	256,079	497,403	27,647	13,169	271,595	312,411	95,623
10,524	85,265	101,645	197,434	10,974	5,227	107,804	124,005	37,956
17,068	138,293	164,861	320,222	17,799	8,478	174,850	201,127	61,561

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Sheriffs and Deputies Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
97201	WOODBURY COUNTY	269,040	2.567379%	1,066,410	3,352,668	(844,651)
98201	WORTH COUNTY	61,018	0.582279%	241,861	760,382	(191,566)
99201	WRIGHT COUNTY	49,880	0.475996%	197,714	621,590	(156,600)
Total for all entities		\$ 10,479,175	100.000000%	\$ 41,536,891	130,587,189	(32,899,368)

\* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

\*\* - The proportions in this spreadsheet are for this membership group only, not the proportions to use to compute the change in entity proportion for the Pension note which is included in the Notes to Financial Statements. The Employer Calculation of Total Net Pension Liability/(Asset) and Proportion workbook, which is available on the IPERS website, details how to calculate an employer's proportion and net pension liability/(asset) to comply with GASB Statement No. 68.

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual		Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual		Total Proportionate Share of Allocable Plan Pension Expense
		Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources			Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
69,984	567,026	675,958	1,312,968	72,979	34,762	716,915	824,656	252,411
15,872	128,601	153,307	297,780	16,552	7,884	162,596	187,032	57,247
12,975	105,127	125,324	243,426	13,530	6,445	132,917	152,892	46,797
2,725,882	22,085,776	26,328,706	51,140,364	2,842,557	1,354,002	27,923,992	32,120,551	9,831,473

**Iowa Public Employees' Retirement System**



**Iowa Public Employees' Retirement System  
Protection Occupation Membership Group**

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	\$ 398,275	1.155138%	\$ 208,339	2,551,998	(1,758,438)
00221	MAR-MAC UNIFIED POLICE DISTRICT	10,382	0.030112%	5,431	66,526	(45,839)
00313	POLK COUNTY RANGERS	1,546,414	4.485151%	808,935	9,908,851	(6,827,634)
00331	BATTLE CREEK COMMUNITY AMBULANCE	3,860	0.011194%	2,019	24,731	(17,040)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	132,994	0.385729%	69,569	852,173	(587,185)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	1,537	0.004456%	804	9,845	(6,784)
01201	ADAIR COUNTY	42,673	0.123768%	22,323	273,436	(188,409)
01204	ADAIR COUNTY HEALTH SYSTEM	23,389	0.067836%	12,235	149,868	(103,266)
01301	CITY OF FONTANELLE	2,171	0.006297%	1,136	13,911	(9,585)
01302	CITY OF GREENFIELD	13,653	0.039599%	7,142	87,484	(60,281)
01306	CITY OF ADAIR	5,273	0.015295%	2,759	33,791	(23,283)
02201	ADAMS COUNTY	27,957	0.081086%	14,624	179,139	(123,435)
03201	ALLAMAKEE COUNTY	37,201	0.107896%	19,460	238,371	(164,248)
03304	CITY OF LANSING	14,964	0.043400%	7,828	95,882	(66,067)
03306	CITY OF POSTVILLE	21,748	0.063076%	11,376	139,352	(96,020)
03312	VETERAN'S MEMORIAL HOSPITAL	10,402	0.030168%	5,441	66,649	(45,924)
03313	WAUKON POLICE DEPARTMENT	31,557	0.091526%	16,508	202,205	(139,328)
04201	APPANOOSE COUNTY	28,533	0.082757%	14,926	182,831	(125,979)
04301	CITY OF CENTERVILLE	1,699	0.004926%	889	10,884	(7,499)
04304	CITY OF MOULTON	32	0.000094%	17	208	(143)
04311	CITY OF CINCINNATI	39	0.000113%	20	249	(172)
05201	AUDUBON COUNTY	16,478	0.047793%	8,620	105,588	(72,755)
05302	CITY OF AUDUBON	21,419	0.062124%	11,205	137,247	(94,570)
06201	BENTON COUNTY	72,934	0.211535%	38,152	467,334	(322,014)
06301	CITY OF VINTON	49,625	0.143932%	25,959	317,982	(219,103)
06302	CITY OF BELLE PLAINE	22,195	0.064374%	11,610	142,218	(97,995)
06314	CITY OF SHELLSBURG	5,443	0.015788%	2,847	34,879	(24,033)
06315	CITY OF URBANA	4,250	0.012327%	2,223	27,233	(18,765)
07001	UNIVERSITY OF NORTHERN IOWA	59,800	0.173441%	31,282	383,176	(264,025)
07201	BLACK HAWK COUNTY	57,452	0.166631%	30,053	368,130	(253,658)
07302	CITY OF CEDAR FALLS	930	0.002698%	487	5,961	(4,108)
07304	CITY OF GILBERTVILLE	4,009	0.011626%	2,097	25,685	(17,698)
07306	CITY OF DUNKERTON	5,965	0.017300%	3,120	38,220	(26,335)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
12,451	538,213	720,264	1,270,928	49,844	580	764,934	815,358	388,824
325	14,030	18,776	33,131	1,298	16	19,940	21,254	10,136
48,345	2,089,766	2,796,629	4,934,740	193,533	2,252	2,970,074	3,165,859	1,509,721
121	5,216	6,980	12,317	483	7	7,413	7,903	3,768
4,158	179,722	240,514	424,394	16,644	194	255,430	272,268	129,838
48	2,076	2,779	4,903	192	2	2,951	3,145	1,500
1,334	57,667	77,173	136,174	5,341	62	81,960	87,363	41,661
731	31,607	42,298	74,636	2,927	34	44,921	47,882	22,834
68	2,934	3,926	6,928	272	3	4,170	4,445	2,119
427	18,450	24,691	43,568	1,709	20	26,223	27,952	13,329
165	7,126	9,537	16,828	660	8	10,128	10,796	5,148
874	37,780	50,559	89,213	3,499	41	53,695	57,235	27,294
1,163	50,272	67,277	118,712	4,656	54	71,449	76,159	36,318
468	20,221	27,061	47,750	1,873	22	28,740	30,635	14,609
680	29,389	39,330	69,399	2,722	32	41,769	44,523	21,232
325	14,056	18,811	33,192	1,302	15	19,977	21,294	10,155
987	42,645	57,070	100,702	3,949	46	60,609	64,604	30,808
892	38,559	51,601	91,052	3,571	42	54,802	58,415	27,856
53	2,295	3,072	5,420	213	2	3,262	3,477	1,658
1	44	59	104	4	-	62	66	32
1	53	70	124	5	-	75	80	38
515	22,268	29,801	52,584	2,062	24	31,649	33,735	16,087
670	28,945	38,736	68,351	2,681	31	41,138	43,850	20,911
2,280	98,560	131,898	232,738	9,128	106	140,079	149,313	71,203
1,551	67,062	89,746	158,359	6,211	72	95,312	101,595	48,448
694	29,994	40,139	70,827	2,778	32	42,628	45,438	21,668
170	7,356	9,844	17,370	681	8	10,455	11,144	5,314
133	5,743	7,686	13,562	532	6	8,163	8,701	4,149
1,870	80,811	108,146	190,827	7,484	87	114,853	122,424	58,381
1,796	77,638	103,899	183,333	7,190	84	110,343	117,617	56,089
29	1,257	1,683	2,969	116	1	1,787	1,904	908
125	5,417	7,249	12,791	502	6	7,699	8,207	3,913
186	8,061	10,787	19,034	746	9	11,456	12,211	5,823

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
07311	CITY OF LA PORTE CITY	20,357	0.059041%	10,649	130,437	(89,877)
07319	CITY OF EVANSDALE	7,764	0.022518%	4,061	49,748	(34,279)
07334	HUDSON POLICE DEPARTMENT	22,201	0.064392%	11,614	142,258	(98,022)
08201	BOONE COUNTY	54,608	0.158382%	28,565	349,906	(241,101)
08204	BOONE COUNTY HOSPITAL	60,206	0.174618%	31,494	385,777	(265,817)
08301	CITY OF BOONE	12,849	0.037267%	6,721	82,332	(56,730)
08302	CITY OF OGDEN	16,496	0.047843%	8,629	105,697	(72,830)
08303	CITY OF MADRID	18,242	0.052907%	9,542	116,885	(80,539)
09201	BREMER COUNTY	52,879	0.153367%	27,661	338,826	(233,466)
09302	CITY OF SUMNER	12,841	0.037242%	6,717	82,278	(56,693)
09303	CITY OF WAVERLY	1,535	0.004451%	803	9,834	(6,776)
09304	CITY OF TRIPOLI	5,877	0.017044%	3,074	37,655	(25,946)
09305	CITY OF JANESVILLE	8,568	0.024851%	4,482	54,903	(37,831)
09307	CITY OF READLYN	5,363	0.015554%	2,805	34,363	(23,677)
09318	WAVERLY HEALTH CENTER	82,568	0.239475%	43,191	529,062	(364,547)
09319	DENVER POLICE DEPARTMENT	18,532	0.053748%	9,694	118,744	(81,820)
10201	BUCHANAN COUNTY	50,975	0.147847%	26,665	326,632	(225,063)
10205	BUCHANAN COUNTY HEALTH CENTER	4,496	0.013041%	2,352	28,810	(19,851)
10301	CITY OF FAIRBANK	3,479	0.010090%	1,820	22,292	(15,360)
10302	CITY OF INDEPENDENCE	80,432	0.233282%	42,074	515,379	(355,119)
10303	CITY OF JESUP	20,436	0.059272%	10,690	130,947	(90,228)
10306	CITY OF LAMONT	217	0.000631%	114	1,393	(960)
10312	CITY OF STANLEY	61	0.000177%	32	391	(269)
11201	BUENA VISTA COUNTY	48,690	0.141218%	25,470	311,986	(214,972)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	83,915	0.243383%	43,896	537,695	(370,496)
11301	CITY OF SIOUX RAPIDS	4,069	0.011802%	2,129	26,074	(17,966)
11302	CITY OF NEWELL	4,936	0.014317%	2,582	31,630	(21,795)
11307	CITY OF STORM LAKE	7,562	0.021932%	3,956	48,454	(33,387)
12201	BUTLER COUNTY	36,171	0.104909%	18,921	231,772	(159,701)
12302	CITY OF PARKERSBURG	9,781	0.028368%	5,116	62,672	(43,184)
12303	CITY OF SHELL ROCK	5,327	0.015450%	2,787	34,133	(23,519)
12305	CITY OF CLARKSVILLE	4,668	0.013539%	2,442	29,911	(20,610)
12310	CITY OF APLINGTON	8,689	0.025201%	4,545	55,677	(38,364)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
636	27,509	36,814	64,959	2,548	30	39,097	41,675	19,874
243	10,492	14,041	24,776	972	11	14,911	15,894	7,580
694	30,002	40,150	70,846	2,778	32	42,640	45,450	21,674
1,707	73,795	98,756	174,258	6,834	80	104,881	111,795	53,312
1,882	81,360	108,880	192,122	7,535	88	115,632	123,255	58,777
402	17,364	23,237	41,003	1,608	19	24,678	26,305	12,544
516	22,291	29,831	52,638	2,064	24	31,682	33,770	16,104
570	24,651	32,989	58,210	2,283	27	35,035	37,345	17,809
1,653	71,458	95,629	168,740	6,618	77	101,560	108,255	51,624
401	17,352	23,222	40,975	1,607	19	24,662	26,288	12,536
48	2,074	2,775	4,897	192	2	2,947	3,141	1,498
184	7,941	10,627	18,752	735	9	11,287	12,031	5,737
268	11,579	15,496	27,343	1,072	12	16,457	17,541	8,365
168	7,247	9,698	17,113	671	8	10,300	10,979	5,236
2,581	111,579	149,320	263,480	10,333	120	158,581	169,034	80,608
579	25,043	33,514	59,136	2,319	27	35,592	37,938	18,092
1,594	68,886	92,187	162,667	6,380	74	97,904	104,358	49,766
141	6,076	8,131	14,348	563	7	8,636	9,206	4,390
109	4,701	6,292	11,102	435	5	6,682	7,122	3,396
2,515	108,693	145,458	256,666	10,066	117	154,480	164,663	78,524
639	27,617	36,958	65,214	2,558	30	39,250	41,838	19,951
7	294	393	694	27	-	418	445	212
2	82	110	194	8	-	117	125	60
1,522	65,798	88,054	155,374	6,094	71	93,515	99,680	47,534
2,623	113,399	151,757	267,779	10,502	122	161,168	171,792	81,924
127	5,499	7,359	12,985	509	6	7,815	8,330	3,973
154	6,671	8,927	15,752	618	7	9,481	10,106	4,819
236	10,219	13,675	24,130	946	11	14,524	15,481	7,382
1,131	48,880	65,414	115,425	4,527	53	69,471	74,051	35,313
306	13,217	17,688	31,211	1,224	14	18,785	20,023	9,549
167	7,199	9,634	17,000	667	8	10,231	10,906	5,201
146	6,308	8,442	14,896	584	7	8,966	9,557	4,557
272	11,742	15,714	27,728	1,087	13	16,688	17,788	8,483

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
12321 CITY OF BRISTOW	74	0.000214%	39	473	(326)
13201 CALHOUN COUNTY	53,034	0.153818%	27,742	339,824	(234,154)
13301 CITY OF ROCKWELL CITY	19,027	0.055186%	9,953	121,920	(84,008)
13303 CITY OF LAKE CITY	18,057	0.052373%	9,446	115,705	(79,726)
13307 CITY OF POMEROY	3,551	0.010298%	1,857	22,751	(15,676)
13309 CITY OF FARNHAMVILLE	1,292	0.003748%	676	8,281	(5,706)
13323 MANSON POLICE DEPT	16,843	0.048850%	8,811	107,922	(74,363)
14201 CARROLL COUNTY	103,013	0.298775%	53,887	660,072	(454,818)
14308 CITY OF MANNING	16,453	0.047718%	8,606	105,422	(72,641)
14309 CITY OF COON RAPIDS	14,032	0.040698%	7,340	89,913	(61,954)
15201 CASS COUNTY	21,572	0.062567%	11,284	138,226	(95,244)
15302 CITY OF ATLANTIC	81,055	0.235087%	42,400	519,368	(357,867)
15305 CITY OF ANITA	59	0.000171%	31	378	(261)
16201 CEDAR COUNTY	66,397	0.192574%	34,732	425,444	(293,150)
16302 CITY OF STANWOOD	98	0.000285%	51	631	(434)
16303 CITY OF TIPTON	43,415	0.125918%	22,710	278,185	(191,681)
16304 CITY OF WEST BRANCH	26,787	0.077692%	14,012	171,642	(118,269)
16305 CITY OF DURANT	16,414	0.047606%	8,586	105,173	(72,469)
16306 CITY OF MECHANICSVILLE	5,047	0.014638%	2,640	32,339	(22,283)
16307 CITY OF CLARENCE	10,164	0.029479%	5,317	65,127	(44,876)
17201 CERRO GORDO COUNTY	152,761	0.443062%	79,910	978,839	(674,463)
17303 CITY OF CLEAR LAKE	138,025	0.400323%	72,202	884,416	(609,401)
17305 CITY OF THORNTON	48	0.000140%	25	309	(213)
17308 CITY OF ROCKWELL	4,382	0.012710%	2,292	28,080	(19,348)
18201 CHEROKEE COUNTY	20,924	0.060688%	10,946	134,076	(92,384)
18302 CITY OF CHEROKEE	51,675	0.149876%	27,031	331,115	(228,153)
18306 CITY OF MARCUS	2,665	0.007728%	1,394	17,073	(11,764)
18309 CITY OF AURELIA	5,068	0.014698%	2,651	32,471	(22,374)
19201 CHICKASAW COUNTY	33,245	0.096423%	17,391	213,023	(146,782)
19303 CITY OF NASHUA	17,724	0.051405%	9,271	113,567	(78,253)
19304 CITY OF NEW HAMPTON	29,468	0.085466%	15,415	188,817	(130,104)
20201 CLARKE COUNTY	43,639	0.126569%	22,828	279,624	(192,673)
20204 CLARKE COUNTY HOSPITAL	42,921	0.124487%	22,452	275,023	(189,503)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2	100	133	235	9	-	142	151	72
1,658	71,669	95,910	169,237	6,637	77	101,859	108,573	51,776
595	25,713	34,410	60,718	2,381	28	36,544	38,953	18,576
565	24,402	32,656	57,623	2,260	26	34,681	36,967	17,629
111	4,798	6,421	11,330	444	5	6,819	7,268	3,466
40	1,746	2,337	4,123	162	2	2,482	2,646	1,262
527	22,761	30,459	53,747	2,108	25	32,349	34,482	16,443
3,220	139,208	186,296	328,724	12,892	150	197,849	210,891	100,569
514	22,233	29,754	52,501	2,059	24	31,599	33,682	16,062
439	18,963	25,377	44,779	1,756	20	26,951	28,727	13,699
674	29,152	39,012	68,838	2,700	31	41,432	44,163	21,060
2,534	109,534	146,584	258,652	10,144	118	155,675	165,937	79,131
2	80	107	189	7	-	113	120	58
2,076	89,726	120,075	211,877	8,310	97	127,522	135,929	64,821
3	133	178	314	12	-	189	201	96
1,357	58,669	78,514	138,540	5,433	63	83,383	88,879	42,384
837	36,199	48,443	85,479	3,352	39	51,448	54,839	26,151
513	22,181	29,684	52,378	2,054	24	31,524	33,602	16,024
158	6,820	9,127	16,105	632	7	9,693	10,332	4,927
318	13,735	18,381	32,434	1,272	15	19,521	20,808	9,923
4,776	206,436	276,263	487,475	19,118	222	293,397	312,737	149,137
4,315	186,522	249,614	440,451	17,274	201	265,094	282,569	134,750
2	65	87	154	6	-	93	99	47
137	5,922	7,925	13,984	548	6	8,417	8,971	4,278
654	28,277	37,841	66,772	2,619	30	40,188	42,837	20,428
1,616	69,832	93,453	164,901	6,467	75	99,248	105,790	50,449
83	3,601	4,819	8,503	333	4	5,118	5,455	2,601
158	6,848	9,164	16,170	634	7	9,733	10,374	4,947
1,039	44,926	60,123	106,088	4,161	48	63,851	68,060	32,456
554	23,951	32,053	56,558	2,218	26	34,041	36,285	17,303
921	39,821	53,291	94,033	3,688	43	56,596	60,327	28,768
1,364	58,972	78,920	139,256	5,461	64	83,814	89,339	42,604
1,342	58,002	77,621	136,965	5,372	62	82,435	87,869	41,903

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
20301	CITY OF OSCEOLA	62,088	0.180076%	32,478	397,835	(274,126)
21201	CLAY COUNTY	65,677	0.190487%	34,356	420,835	(289,974)
21301	CITY OF EVERLY	97	0.000281%	51	620	(428)
21302	SPENCER HOSPITAL	56,426	0.163654%	29,516	361,555	(249,127)
21303	CITY OF SPENCER	3,141	0.009109%	1,643	20,123	(13,866)
22201	CLAYTON COUNTY	64,123	0.185980%	33,543	410,878	(283,113)
22302	CITY OF GUTTENBERG	19,564	0.056743%	10,234	125,360	(86,379)
22303	CITY OF STRAWBERRY POINT	13,143	0.038119%	6,875	84,215	(58,028)
22306	CITY OF ELKADER	11,041	0.032023%	5,776	70,746	(48,747)
22308	CITY OF MONONA	8,971	0.026019%	4,693	57,483	(39,608)
22311	CITY OF GARNAVILLO	1,995	0.005785%	1,043	12,781	(8,806)
22324	GUTTENBERG MUNIC HOSP	21,333	0.061873%	11,159	136,694	(94,188)
23201	CLINTON COUNTY	69,900	0.202735%	36,565	447,893	(308,618)
24201	CRAWFORD COUNTY	25,427	0.073748%	13,301	162,928	(112,265)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	58,993	0.171100%	30,859	378,004	(260,461)
24301	CITY OF DENISON	66,372	0.192503%	34,720	425,289	(293,043)
24303	CITY OF MANILLA	2,877	0.008345%	1,505	18,436	(12,703)
25201	DALLAS COUNTY	176,640	0.512319%	92,401	1,131,844	(779,890)
25301	CITY OF WOODWARD	5,722	0.016595%	2,993	36,662	(25,262)
25303	CITY OF MINBURN	151	0.000437%	79	965	(665)
25305	CITY OF VAN METER	9,573	0.027766%	5,008	61,343	(42,268)
25306	CITY OF DALLAS CENTER	7,095	0.020578%	3,711	45,463	(31,326)
25308	CITY OF PERRY	68,879	0.199773%	36,031	441,350	(304,110)
25312	CITY OF ADEL	46,079	0.133646%	24,104	295,259	(203,446)
25314	CITY OF GRANGER	10,941	0.031732%	5,723	70,104	(48,305)
25315	CITY OF WAUKEE	224,598	0.651413%	117,488	1,439,138	(991,629)
25318	CITY OF DE SOTO	4,952	0.014363%	2,590	31,731	(21,864)
26201	DAVIS COUNTY	23,353	0.067732%	12,216	149,637	(103,107)
26203	DAVIS COUNTY HOSPITAL	34,184	0.099147%	17,882	219,041	(150,929)
26301	CITY OF BLOOMFIELD	30,216	0.087637%	15,806	193,613	(133,408)
27201	DECATUR COUNTY	41,585	0.120612%	21,753	266,463	(183,604)
27204	DECATUR COUNTY HOSPITAL	36,681	0.106387%	19,188	235,037	(161,951)
27301	CITY OF LAMONI	17,285	0.050133%	9,042	110,756	(76,316)

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,941	83,903	112,283	198,127	7,770	90	119,247	127,107	60,614
2,053	88,754	118,775	209,582	8,219	96	126,141	134,456	64,119
3	131	175	309	12	-	186	198	95
1,764	76,252	102,044	180,060	7,062	82	108,372	115,516	55,087
98	4,244	5,680	10,022	393	5	6,032	6,430	3,066
2,005	86,654	115,964	204,623	8,025	93	123,156	131,274	62,602
612	26,438	35,381	62,431	2,448	28	37,575	40,051	19,100
411	17,761	23,769	41,941	1,645	19	25,243	26,907	12,831
345	14,920	19,967	35,232	1,382	16	21,205	22,603	10,779
280	12,123	16,224	28,627	1,123	13	17,230	18,366	8,758
62	2,695	3,607	6,364	250	3	3,831	4,084	1,947
667	28,829	38,580	68,076	2,670	31	40,973	43,674	20,827
2,185	94,460	126,411	223,056	8,748	102	134,251	143,101	68,241
795	34,361	45,984	81,140	3,182	37	48,836	52,055	24,824
1,844	79,721	106,686	188,251	7,383	86	113,303	120,772	57,593
2,075	89,693	120,032	211,800	8,306	97	127,476	135,879	64,797
90	3,888	5,203	9,181	360	4	5,526	5,890	2,809
5,522	238,705	319,447	563,674	22,106	257	339,258	361,621	172,449
179	7,732	10,347	18,258	716	9	10,989	11,714	5,586
5	203	272	480	19	-	289	308	147
299	12,937	17,313	30,549	1,198	14	18,387	19,599	9,346
222	9,588	12,831	22,641	888	10	13,627	14,525	6,927
2,153	93,080	124,565	219,798	8,620	100	132,290	141,010	67,244
1,441	62,270	83,332	147,043	5,767	67	88,501	94,335	44,986
342	14,785	19,786	34,913	1,369	16	21,013	22,398	10,681
7,022	303,513	406,176	716,711	28,108	327	431,366	459,801	219,268
155	6,692	8,955	15,802	620	7	9,511	10,138	4,834
730	31,558	42,233	74,521	2,923	34	44,852	47,809	22,799
1,069	46,196	61,821	109,086	4,278	50	65,655	69,983	33,373
945	40,833	54,645	96,423	3,782	44	58,034	61,860	29,499
1,300	56,197	75,205	132,702	5,204	61	79,869	85,134	40,598
1,147	49,569	66,336	117,052	4,591	53	70,450	75,094	35,810
540	23,358	31,259	55,157	2,163	25	33,198	35,386	16,875

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
27302 CITY OF LEON	11,058	0.032072%	5,784	70,855	(48,822)
28201 DELAWARE COUNTY	18,435	0.053467%	9,643	118,122	(81,391)
28204 REGIONAL MEDICAL CENTER	45,954	0.133282%	24,039	294,455	(202,892)
28301 CITY OF EDGEWOOD	1,242	0.003601%	649	7,955	(5,481)
28304 CITY OF MANCHESTER	57,322	0.166256%	29,986	367,301	(253,087)
28312 CITY OF GREELEY	148	0.000428%	77	946	(652)
29201 DES MOINES COUNTY	112,032	0.324931%	58,604	717,857	(494,635)
29305 CITY OF WEST BURLINGTON	62,229	0.180488%	32,552	398,744	(274,752)
30201 DICKINSON COUNTY	45,511	0.131998%	23,807	291,617	(200,937)
30204 LAKES REGIONAL HEALTHCARE	53,838	0.156150%	28,163	344,975	(237,703)
30301 CITY OF SPIRIT LAKE	60,191	0.174576%	31,486	385,684	(265,753)
30302 CITY OF ARNOLDS PARK	34,080	0.098843%	17,827	218,369	(150,466)
30305 CITY OF LAKE PARK	10,438	0.030275%	5,460	66,886	(46,087)
30306 CITY OF OKOBOJI	23,004	0.066719%	12,033	147,399	(101,564)
30307 CITY OF MILFORD	34,107	0.098923%	17,842	218,547	(150,589)
31201 DUBUQUE COUNTY	64,592	0.187341%	33,788	413,883	(285,184)
31301 CITY OF CASCADE	10,309	0.029899%	5,393	66,055	(45,515)
31303 CITY OF FARLEY	4,803	0.013932%	2,513	30,778	(21,208)
31306 CITY OF DYERSVILLE	32,509	0.094287%	17,005	208,304	(143,530)
31307 CITY OF EPWORTH	6,101	0.017694%	3,191	39,091	(26,935)
31308 CITY OF NEW VIENNA	888	0.002576%	465	5,692	(3,922)
31311 CITY OF PEOSTA	15,476	0.044886%	8,096	99,165	(68,329)
31319 CITY OF ASBURY	24,074	0.069824%	12,593	154,259	(106,291)
32201 EMMET COUNTY	38,174	0.110719%	19,969	244,607	(168,545)
32301 CITY OF ARMSTRONG	6,885	0.019970%	3,602	44,119	(30,400)
32303 CITY OF ESTHERVILLE	1,598	0.004635%	836	10,240	(7,055)
33201 FAYETTE COUNTY	63,218	0.183354%	33,069	405,076	(279,115)
33302 CITY OF WEST UNION	21,155	0.061358%	11,066	135,556	(93,404)
33305 CITY OF FAYETTE	10,750	0.031178%	5,623	68,881	(47,462)
34201 FLOYD COUNTY	20,665	0.059936%	10,810	132,414	(91,239)
34302 CITY OF CHARLES CITY	307	0.000892%	161	1,970	(1,357)
34305 CITY OF NORA SPRINGS	8,292	0.024051%	4,338	53,134	(36,612)
35201 FRANKLIN COUNTY	20,263	0.058770%	10,600	129,838	(89,464)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
346	14,943	19,998	35,287	1,384	16	21,238	22,638	10,796
576	24,912	33,338	58,826	2,307	27	35,406	37,740	17,997
1,437	62,100	83,106	146,643	5,751	67	88,260	94,078	44,863
39	1,678	2,245	3,962	155	2	2,384	2,541	1,212
1,792	77,463	103,665	182,920	7,174	83	110,095	117,352	55,962
5	199	267	471	18	-	283	301	144
3,502	151,395	202,605	357,502	14,021	163	215,170	229,354	109,373
1,945	84,095	112,540	198,580	7,788	91	119,519	127,398	60,753
1,423	61,502	82,305	145,230	5,696	66	87,409	93,171	44,431
1,683	72,755	97,364	171,802	6,738	78	103,403	110,219	52,561
1,882	81,340	108,854	192,076	7,533	88	115,605	123,226	58,763
1,065	46,054	61,632	108,751	4,265	50	65,454	69,769	33,271
326	14,106	18,877	33,309	1,306	15	20,048	21,369	10,191
719	31,086	41,601	73,406	2,879	33	44,181	47,093	22,458
1,066	46,091	61,682	108,839	4,269	50	65,507	69,826	33,298
2,019	87,288	116,813	206,120	8,084	94	124,057	132,235	63,060
322	13,931	18,643	32,896	1,290	15	19,799	21,104	10,064
150	6,491	8,687	15,328	601	7	9,225	9,833	4,689
1,016	43,931	58,791	103,738	4,068	47	62,437	66,552	31,737
191	8,244	11,033	19,468	763	9	11,717	12,489	5,956
28	1,200	1,606	2,834	111	1	1,706	1,818	867
484	20,914	27,988	49,386	1,937	23	29,724	31,684	15,109
753	32,533	43,537	76,823	3,013	35	46,237	49,285	23,503
1,193	51,587	69,037	121,817	4,778	56	73,318	78,152	37,269
215	9,305	12,452	21,972	862	10	13,224	14,096	6,722
50	2,160	2,890	5,100	200	2	3,069	3,271	1,560
1,976	85,430	114,327	201,733	7,912	92	121,417	129,421	61,718
661	28,589	38,259	67,509	2,648	31	40,631	43,310	20,653
336	14,527	19,441	34,304	1,345	16	20,646	22,007	10,495
646	27,926	37,372	65,944	2,586	30	39,690	42,306	20,175
10	415	556	981	38	-	590	628	300
259	11,206	14,996	26,461	1,038	12	15,926	16,976	8,096
633	27,383	36,645	64,661	2,536	30	38,918	41,484	19,782

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
35205	FRANKLIN GEN HOSP	25,485	0.073914%	13,331	163,295	(112,518)
35301	CITY OF HAMPTON	35,752	0.103695%	18,702	229,088	(157,852)
35309	CITY OF SHEFFIELD	7,126	0.020667%	3,727	45,658	(31,461)
35311	CITY OF HANSELL	98	0.000285%	51	631	(434)
36201	FREMONT COUNTY	61,082	0.177159%	31,952	391,389	(269,685)
36306	CITY OF TABOR	4,722	0.013694%	2,470	30,255	(20,847)
37201	GREENE COUNTY	35,777	0.103765%	18,715	229,243	(157,959)
37303	CITY OF JEFFERSON	37,076	0.107533%	19,394	237,568	(163,695)
38201	GRUNDY COUNTY	26,149	0.075840%	13,678	167,550	(115,449)
38303	CITY OF GRUNDY CENTER	32,703	0.094851%	17,107	209,550	(144,389)
39201	GUTHRIE COUNTY	31,115	0.090244%	16,276	199,372	(137,376)
39301	CITY OF PANORA	42,875	0.124352%	22,428	274,725	(189,297)
39303	CITY OF STUART	30,431	0.088260%	15,919	194,990	(134,357)
40201	HAMILTON COUNTY	93,607	0.271492%	48,966	599,796	(413,286)
40202	HAMILTON HOSPITAL	40,525	0.117538%	21,199	259,671	(178,925)
40302	CITY OF WEBSTER CITY	1,690	0.004903%	884	10,832	(7,464)
40303	CITY OF STRATFORD	575	0.001667%	301	3,682	(2,537)
40304	CITY OF JEWELL	11,143	0.032320%	5,829	71,403	(49,200)
40307	CITY OF BLAIRSBURG	152	0.000442%	80	976	(672)
40308	CITY OF WILLIAMS	42	0.000121%	22	268	(185)
41201	HANCOCK COUNTY	41,743	0.121068%	21,836	267,471	(184,299)
41302	CITY OF BRITT	20,877	0.060551%	10,921	133,774	(92,176)
41303	CITY OF GARNER	27,440	0.079586%	14,354	175,825	(121,151)
41305	CITY OF KANAWHA	4,353	0.012625%	2,277	27,892	(19,219)
42201	HARDIN COUNTY	79,845	0.231578%	41,767	511,615	(352,526)
42302	CITY OF ACKLEY	17,640	0.051163%	9,228	113,033	(77,885)
42303	CITY OF ELDORA	54,266	0.157391%	28,387	347,718	(239,593)
42304	CITY OF IOWA FALLS	61,299	0.177789%	32,066	392,783	(270,645)
42315	CITY OF HUBBARD	162	0.000471%	85	1,040	(717)
43201	HARRISON COUNTY	48,154	0.139665%	25,190	308,556	(212,609)
43301	CITY OF MISSOURI VALLEY	31,510	0.091389%	16,483	201,903	(139,120)
43303	CITY OF WOODBINE	13,480	0.039098%	7,052	86,377	(59,518)
43305	CITY OF DUNLAP	7,808	0.022646%	4,084	50,031	(34,474)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
797	34,439	46,088	81,324	3,189	37	48,946	52,172	24,880
1,118	48,314	64,657	114,089	4,474	52	68,667	73,193	34,904
223	9,629	12,886	22,738	892	10	13,686	14,588	6,957
3	133	178	314	12	-	189	201	96
1,910	82,544	110,464	194,918	7,644	89	117,315	125,048	59,632
148	6,381	8,539	15,068	591	7	9,068	9,666	4,610
1,118	48,347	64,701	114,166	4,477	52	68,713	73,242	34,928
1,159	50,103	67,050	118,312	4,640	54	71,208	75,902	36,196
817	35,336	47,289	83,442	3,272	38	50,221	53,531	25,528
1,022	44,194	59,143	104,359	4,093	48	62,811	66,952	31,927
973	42,047	56,270	99,290	3,894	45	59,760	63,699	30,376
1,340	57,939	77,537	136,816	5,366	62	82,346	87,774	41,857
951	41,123	55,033	97,107	3,808	44	58,446	62,298	29,709
2,926	126,496	169,284	298,706	11,715	136	179,783	191,634	91,385
1,267	54,764	73,288	129,319	5,072	59	77,834	82,965	39,564
53	2,284	3,057	5,394	212	2	3,247	3,461	1,650
18	777	1,039	1,834	72	1	1,104	1,177	561
348	15,059	20,152	35,559	1,395	16	21,402	22,813	10,879
5	206	275	486	19	-	292	311	149
1	57	76	134	5	-	80	85	41
1,305	56,409	75,490	133,204	5,224	61	80,172	85,457	40,752
653	28,213	37,756	66,622	2,613	30	40,097	42,740	20,382
858	37,081	49,624	87,563	3,434	40	52,702	56,176	26,789
136	5,882	7,872	13,890	545	6	8,360	8,911	4,250
2,496	107,899	144,396	254,791	9,993	116	153,351	163,460	77,950
551	23,838	31,902	56,291	2,208	26	33,880	36,114	17,222
1,697	73,333	98,138	173,168	6,791	79	104,225	111,095	52,979
1,916	82,837	110,857	195,610	7,672	89	117,732	125,493	59,845
5	219	294	518	20	-	312	332	158
1,505	65,074	87,085	153,664	6,027	70	92,486	98,583	47,012
985	42,581	56,984	100,550	3,943	46	60,518	64,507	30,762
421	18,217	24,379	43,017	1,687	20	25,891	27,598	13,161
244	10,552	14,121	24,917	977	11	14,996	15,984	7,623

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
43306 CITY OF LOGAN	12,608	0.036569%	6,596	80,790	(55,668)
44201 HENRY COUNTY	50,180	0.145541%	26,250	321,537	(221,553)
44204 HENRY COUNTY HEALTH CENTER	78,583	0.227920%	41,107	503,534	(346,957)
44301 CITY OF MOUNT PLEASANT	78,925	0.228911%	41,286	505,724	(348,466)
44302 CITY OF WINFIELD	3,737	0.010839%	1,955	23,946	(16,500)
44303 CITY OF NEW LONDON	12,794	0.037107%	6,692	81,978	(56,487)
44306 CITY OF WAYLAND	5,130	0.014879%	2,684	32,871	(22,650)
45201 HOWARD COUNTY	33,550	0.097306%	17,550	214,973	(148,126)
45205 REGIONAL HEALTH SERVICES OF HOWARD CO	27,668	0.080246%	14,473	177,284	(122,156)
45302 CITY OF CRESCO	34,555	0.100222%	18,076	221,416	(152,565)
46201 HUMBOLDT COUNTY	15,441	0.044785%	8,077	98,943	(68,176)
46205 HUMBOLDT COUNTY MEMORIAL HOSPITAL	16,933	0.049111%	8,858	108,499	(74,761)
46301 CITY OF RENWICK	354	0.001027%	185	2,270	(1,564)
46302 CITY OF HUMBOLDT	30,996	0.089899%	16,214	198,609	(136,850)
47201 IDA COUNTY	19,412	0.056302%	10,155	124,387	(85,708)
48201 IOWA COUNTY	112,188	0.325384%	58,686	718,857	(495,324)
48303 CITY OF WILLIAMSBURG	34,950	0.101367%	18,282	223,945	(154,308)
48305 CITY OF MARENGO	20,767	0.060231%	10,863	133,067	(91,689)
49201 JACKSON COUNTY	42,960	0.124600%	22,473	275,274	(189,676)
49202 JACKSON COUNTY REGIONAL HEALTH CENTER	54,030	0.156706%	28,263	346,203	(238,549)
49301 CITY OF MAQUOKETA	2,051	0.005950%	1,073	13,145	(9,057)
49303 CITY OF PRESTON	9,049	0.026246%	4,734	57,985	(39,954)
49304 CITY OF BELLEVUE	25,990	0.075381%	13,596	166,536	(114,750)
49321 SABULA POLICE DEPT	5,161	0.014969%	2,700	33,071	(22,787)
49325 ANDREW POLICE DEPT.	496	0.001438%	259	3,178	(2,190)
50201 JASPER COUNTY	100,011	0.290067%	52,316	640,832	(441,561)
50301 CITY OF COLFAX	22,084	0.064053%	11,552	141,509	(97,506)
50303 CITY OF NEWTON	7,746	0.022467%	4,052	49,635	(34,201)
50307 CITY OF MONROE	15,861	0.046002%	8,297	101,630	(70,027)
50310 CITY OF PRAIRIE CITY	15,661	0.045421%	8,192	100,347	(69,144)
50312 CITY OF BAXTER	7,768	0.022531%	4,064	49,778	(34,299)
51002 8TH JUDICIAL DIST DEPT CORR SERVICES	19,518	0.056609%	10,210	125,065	(86,175)
51201 JEFFERSON COUNTY	77,457	0.224653%	40,518	496,317	(341,984)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
394	17,039	22,802	40,235	1,578	18	24,216	25,812	12,309
1,569	67,812	90,749	160,130	6,280	73	96,377	102,730	48,990
2,457	106,195	142,115	250,767	9,835	114	150,929	160,878	76,719
2,467	106,657	142,733	251,857	9,877	115	151,586	161,578	77,053
117	5,050	6,758	11,925	468	5	7,178	7,651	3,648
400	17,289	23,137	40,826	1,601	19	24,572	26,192	12,490
160	6,932	9,277	16,369	642	7	9,853	10,502	5,008
1,049	45,338	60,673	107,060	4,199	49	64,436	68,684	32,753
865	37,389	50,036	88,290	3,463	40	53,139	56,642	27,011
1,080	46,696	62,491	110,267	4,325	50	66,367	70,742	33,735
483	20,867	27,925	49,275	1,932	22	29,657	31,611	15,075
529	22,882	30,622	54,033	2,119	25	32,521	34,665	16,531
11	479	641	1,131	44	1	680	725	346
969	41,886	56,055	98,910	3,879	45	59,531	63,455	30,260
607	26,233	35,106	61,946	2,429	28	37,284	39,741	18,952
3,507	151,606	202,887	358,000	14,040	163	215,470	229,673	109,526
1,093	47,230	63,205	111,528	4,374	51	67,125	71,550	34,120
649	28,064	37,556	66,269	2,599	30	39,885	42,514	20,274
1,343	58,055	77,692	137,090	5,376	63	82,511	87,950	41,941
1,689	73,014	97,711	172,414	6,762	79	103,771	110,612	52,748
64	2,772	3,710	6,546	257	3	3,940	4,200	2,003
283	12,229	16,365	28,877	1,133	13	17,380	18,526	8,835
813	35,122	47,002	82,937	3,253	38	49,917	53,208	25,373
161	6,975	9,334	16,470	646	8	9,913	10,567	5,039
16	670	897	1,583	62	1	953	1,016	484
3,127	135,151	180,866	319,144	12,516	146	192,083	204,745	97,638
690	29,844	39,939	70,473	2,764	32	42,416	45,212	21,560
242	10,468	14,009	24,719	969	11	14,878	15,858	7,562
496	21,434	28,683	50,613	1,985	23	30,462	32,470	15,484
490	21,163	28,322	49,975	1,960	23	30,078	32,061	15,289
243	10,498	14,049	24,790	972	11	14,920	15,903	7,584
610	26,376	35,298	62,284	2,443	28	37,487	39,958	19,055
2,422	104,673	140,078	247,173	9,694	113	148,766	158,573	75,619

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
51301 CITY OF FAIRFIELD	10,041	0.029121%	5,252	64,336	(44,330)
52003 UNIVERSITY OF IOWA	50,806	0.147354%	26,577	325,543	(224,314)
52201 JOHNSON COUNTY	297,784	0.863679%	155,772	1,908,089	(1,314,757)
52303 CITY OF CORALVILLE	285,367	0.827665%	149,276	1,828,524	(1,259,933)
52310 CITY OF HILLS	246	0.000713%	129	1,576	(1,086)
52315 CITY OF NORTH LIBERTY	138,059	0.400421%	72,219	884,634	(609,552)
52319 UNIVERSITY HEIGHTS POLICE DEPT	25,263	0.073273%	13,215	161,878	(111,541)
53201 JONES COUNTY	30,634	0.088850%	16,025	196,292	(135,254)
53304 CITY OF ANAMOSA	41,966	0.121716%	21,952	268,901	(185,285)
53305 CITY OF MONTICELLO	68,117	0.197565%	35,632	436,471	(300,748)
54201 KEOKUK COUNTY	37,093	0.107584%	19,404	237,680	(163,772)
54205 KEOKUK COUNTY HEALTH CENTER	54,830	0.159026%	28,682	351,330	(242,082)
54301 CITY OF SIGOURNEY	15,989	0.046374%	8,364	102,452	(70,594)
54304 CITY OF KEOTA	5,448	0.015802%	2,850	34,912	(24,056)
55201 KOSSUTH COUNTY	48,765	0.141436%	25,509	312,469	(215,305)
55301 CITY OF ALGONA	78,309	0.227124%	40,964	501,774	(345,745)
55306 CITY OF BANCROFT	6,684	0.019385%	3,496	42,826	(29,509)
55309 CITY OF BURT	145	0.000421%	76	931	(641)
56201 LEE COUNTY	81,311	0.235830%	42,534	521,008	(358,998)
56302 CITY OF DONNELLSON	3,160	0.009166%	1,653	20,249	(13,953)
56304 CITY OF WEST POINT	4,412	0.012797%	2,308	28,272	(19,480)
56310 CITY OF MONTROSE	3,937	0.011418%	2,059	25,226	(17,382)
57004 6TH JUDICIAL DIST DEPT CORR SERVICES	93,121	0.270083%	48,712	596,683	(411,141)
57202 LINN COUNTY	59,706	0.173168%	31,232	382,573	(263,610)
57301 CITY OF CEDAR RAPIDS	92,884	0.269396%	48,588	595,166	(410,096)
57304 CITY OF LISBON	13,407	0.038885%	7,013	85,907	(59,194)
57305 CITY OF MOUNT VERNON	38,519	0.111718%	20,149	246,814	(170,066)
57308 CITY OF MARION	355	0.001031%	186	2,277	(1,569)
57317 CITY OF ROBINS	9,201	0.026685%	4,813	58,954	(40,622)
57319 CITY OF HIAWATHA	128,851	0.373715%	67,403	825,633	(568,897)
57323 CITY OF FAIRFAX	317	0.000918%	166	2,028	(1,397)
58201 LOUISA COUNTY	50,553	0.146621%	26,444	323,923	(223,198)
58301 CITY OF WAPELLO	14,514	0.042097%	7,593	93,003	(64,083)

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
314	13,568	18,158	32,040	1,257	15	19,284	20,556	9,802
1,588	68,657	91,880	162,125	6,358	74	97,578	104,010	49,600
9,310	402,414	538,530	950,254	37,268	434	571,930	609,632	290,718
8,921	385,634	516,074	910,629	35,714	416	548,081	584,211	278,595
8	332	445	785	31	-	472	503	240
4,316	186,568	249,675	440,559	17,278	201	265,160	282,639	134,783
790	34,140	45,688	80,618	3,162	37	48,521	51,720	24,664
958	41,398	55,401	97,757	3,834	45	58,836	62,715	29,907
1,312	56,711	75,894	133,917	5,252	61	80,600	85,913	40,970
2,130	92,051	123,188	217,369	8,525	99	130,828	139,452	66,501
1,160	50,126	67,082	118,368	4,642	54	71,242	75,938	36,213
1,714	74,095	99,158	174,967	6,862	80	105,307	112,249	53,529
500	21,607	28,915	51,022	2,001	23	30,709	32,733	15,610
170	7,363	9,853	17,386	682	8	10,464	11,154	5,319
1,525	65,899	88,190	155,614	6,103	71	93,659	99,833	47,608
2,448	105,824	141,619	249,891	9,800	114	150,402	160,316	76,451
209	9,032	12,087	21,328	836	10	12,837	13,683	6,525
5	196	263	464	18	-	279	297	142
2,542	109,880	147,047	259,469	10,176	118	156,167	166,461	79,381
99	4,271	5,715	10,085	395	5	6,070	6,470	3,085
138	5,962	7,979	14,079	552	6	8,474	9,032	4,307
123	5,320	7,120	12,563	493	6	7,561	8,060	3,843
2,911	125,840	168,405	297,156	11,654	136	178,850	190,640	90,911
1,867	80,684	107,976	190,527	7,472	87	114,672	122,231	58,289
2,904	125,520	167,977	296,401	11,624	135	178,395	190,154	90,680
419	18,118	24,246	42,783	1,678	20	25,750	27,448	13,089
1,204	52,053	69,660	122,917	4,821	56	73,980	78,857	37,605
11	480	643	1,134	44	1	683	728	347
288	12,433	16,639	29,360	1,151	13	17,671	18,835	8,982
4,028	174,125	233,023	411,176	16,126	188	247,475	263,789	125,794
10	428	572	1,010	40	-	608	648	309
1,580	68,315	91,423	161,318	6,327	74	97,093	103,494	49,353
454	19,614	26,249	46,317	1,816	21	27,877	29,714	14,170

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
58316 COLUMBUS JUNCTION POLICE DEPT	18,239	0.052898%	9,541	116,866	(80,526)
59201 LUCAS COUNTY	21,892	0.063496%	11,452	140,278	(96,658)
59204 LUCAS COUNTY HEALTH CENTER	71,553	0.207528%	37,429	458,483	(315,915)
59301 CITY OF RUSSELL	75	0.000217%	39	480	(331)
59311 CHARITON POLICE DEPT	31,846	0.092364%	16,659	204,055	(140,603)
60201 LYON COUNTY	68,929	0.199919%	36,057	441,672	(304,332)
61201 MADISON COUNTY	80,886	0.234600%	42,312	518,291	(357,125)
61301 CITY OF WINTERSET	45,297	0.131378%	23,695	290,247	(199,993)
61303 CITY OF EARLHAM	8,388	0.024327%	4,388	53,745	(37,033)
62201 MAHASKA COUNTY	54,958	0.159399%	28,749	352,153	(242,649)
62204 MAHASKA HEALTH PARTNERSHIP	61,005	0.176935%	31,912	390,895	(269,344)
62301 CITY OF NEW SHARON	5,402	0.015666%	2,826	34,611	(23,849)
62302 CITY OF OSKALOOSA	420	0.001218%	220	2,691	(1,854)
63201 MARION COUNTY	81,624	0.236738%	42,698	523,015	(360,381)
63301 CITY OF KNOXVILLE	30,522	0.088524%	15,966	195,572	(134,757)
63306 CITY OF PLEASANTVILLE	12,518	0.036306%	6,548	80,208	(55,267)
63321 CITY OF MELCHER-DALLAS	1,263	0.003662%	660	8,090	(5,575)
64201 MARSHALL COUNTY	144,638	0.419502%	75,661	926,788	(638,598)
64302 CITY OF STATE CENTER	7,231	0.020973%	3,783	46,335	(31,927)
64306 CITY OF MELBOURNE	1,479	0.004289%	773	9,475	(6,528)
65201 MILLS COUNTY	42,274	0.122609%	22,114	270,875	(186,645)
65301 CITY OF GLENWOOD	51,769	0.150147%	27,080	331,714	(228,565)
66201 MITCHELL COUNTY	27,080	0.078541%	14,165	173,516	(119,560)
66203 MITCHELL COUNTY REGIONAL HEALTH CENTER	27,767	0.080533%	14,525	177,918	(122,594)
66301 CITY OF OSAGE	32,907	0.095442%	17,214	210,857	(145,290)
66306 CITY OF STACYVILLE	219	0.000636%	115	1,405	(968)
66307 CITY OF SAINT ANSGAR	5,413	0.015699%	2,831	34,683	(23,898)
67201 MONONA COUNTY	32,800	0.095131%	17,158	210,168	(144,815)
67301 CITY OF ONAWA	23,583	0.068400%	12,337	151,113	(104,124)
67302 CITY OF MAPLETON	9,304	0.026986%	4,867	59,619	(41,080)
67304 CITY OF WHITING	1,618	0.004693%	846	10,368	(7,144)
67312 CITY OF BLENCOE	97	0.000280%	51	619	(427)
68201 MONROE COUNTY	39,099	0.113402%	20,453	250,534	(172,629)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
570	24,647	32,984	58,201	2,283	27	35,029	37,339	17,806
684	29,585	39,591	69,860	2,740	32	42,047	44,819	21,373
2,237	96,694	129,400	228,331	8,955	104	137,426	146,485	69,855
2	101	136	239	9	-	144	153	73
996	43,035	57,592	101,623	3,985	46	61,163	65,194	31,090
2,155	93,148	124,656	219,959	8,626	100	132,387	141,113	67,293
2,529	109,307	146,280	258,116	10,123	118	155,352	165,593	78,967
1,416	61,213	81,918	144,547	5,669	66	86,998	92,733	44,222
262	11,335	15,169	26,766	1,050	12	16,110	17,172	8,189
1,718	74,269	99,390	175,377	6,878	80	105,554	112,512	53,654
1,907	82,439	110,324	194,670	7,635	89	117,167	124,891	59,557
169	7,299	9,769	17,237	676	8	10,374	11,058	5,273
13	567	759	1,339	53	1	807	861	410
2,552	110,303	147,613	260,468	10,215	119	156,768	167,102	79,687
954	41,246	55,197	97,397	3,820	44	58,621	62,485	29,797
391	16,916	22,638	39,945	1,567	18	24,042	25,627	12,221
39	1,706	2,283	4,028	158	2	2,425	2,585	1,233
4,522	195,459	261,572	461,553	18,101	211	277,795	296,107	141,206
226	9,772	13,077	23,075	905	11	13,888	14,804	7,060
46	1,998	2,674	4,718	185	2	2,840	3,027	1,444
1,322	57,127	76,450	134,899	5,291	62	81,192	86,545	41,271
1,618	69,958	93,621	165,197	6,479	75	99,428	105,982	50,540
847	36,594	48,972	86,413	3,389	39	52,010	55,438	26,437
868	37,523	50,215	88,606	3,475	40	53,329	56,844	27,108
1,029	44,470	59,511	105,010	4,118	48	63,202	67,368	32,126
7	296	396	699	27	-	421	448	214
169	7,315	9,789	17,273	677	8	10,396	11,081	5,284
1,025	44,324	59,317	104,666	4,105	48	62,996	67,149	32,021
737	31,870	42,649	75,256	2,951	34	45,295	48,280	23,024
291	12,574	16,827	29,692	1,164	14	17,870	19,048	9,084
51	2,187	2,926	5,164	202	2	3,108	3,312	1,580
3	131	175	309	12	-	186	198	94
1,222	52,837	70,710	124,769	4,893	57	75,095	80,045	38,172

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
68204	MONROE COUNTY HOSPITAL	49,821	0.144499%	26,062	319,235	(219,967)
68301	CITY OF ALBIA	25,933	0.075215%	13,566	166,169	(114,498)
69201	MONTGOMERY COUNTY	45,489	0.131935%	23,796	291,479	(200,842)
69301	CITY OF RED OAK	100,546	0.291620%	52,596	644,263	(443,926)
70201	MUSCATINE COUNTY	191,138	0.554368%	99,985	1,224,741	(843,900)
70302	CITY OF WILTON	24,237	0.070295%	12,678	155,299	(107,008)
70303	CITY OF WEST LIBERTY	35,461	0.102851%	18,550	227,224	(156,567)
70304	CITY OF MUSCATINE	5,462	0.015842%	2,857	34,999	(24,116)
70307	CITY OF NICHOLS	2,473	0.007172%	1,294	15,845	(10,918)
70316	CITY OF ATALISSA	1,302	0.003778%	681	8,346	(5,751)
70317	CITY OF CONESVILLE	1,378	0.003997%	721	8,831	(6,085)
71201	O'BRIEN COUNTY	65,283	0.189344%	34,150	418,310	(288,234)
71301	CITY OF PRIMGHAR	2,506	0.007270%	1,311	16,060	(11,066)
71302	CITY OF SHELDON	47,831	0.138726%	25,020	306,480	(211,178)
71303	CITY OF HARTLEY	146	0.000422%	76	933	(643)
71306	CITY OF PAULLINA	8,922	0.025876%	4,667	57,167	(39,391)
71323	HARTLEY POLICE DEPARTMENT	10,227	0.029662%	5,350	65,531	(45,154)
71325	SANBORN POLICE DEPARTMENT	10,245	0.029715%	5,359	65,649	(45,235)
71326	SUTHERLAND POLICE DEPARTMENT	2,981	0.008645%	1,559	19,098	(13,159)
72201	OSCEOLA COUNTY	37,842	0.109756%	19,795	242,479	(167,078)
73201	PAGE COUNTY	30,410	0.088200%	15,908	194,857	(134,265)
73301	CITY OF SHENANDOAH	41,890	0.121497%	21,913	268,418	(184,952)
73302	CITY OF CLARINDA	48,163	0.139691%	25,194	308,613	(212,648)
73303	CLARINDA REGIONAL HEALTH CENTER	72,420	0.210045%	37,883	464,043	(319,746)
73309	CITY OF ESSEX	1,938	0.005621%	1,014	12,419	(8,557)
74201	PALO ALTO COUNTY	19,398	0.056260%	10,147	124,294	(85,644)
74205	PALO ALTO COUNTY HEALTH SYSTEM	25,523	0.074025%	13,351	163,541	(112,687)
74301	CITY OF EMMETSBURG	28,510	0.082689%	14,914	182,681	(125,875)
74303	CITY OF WEST BEND	4,292	0.012448%	2,245	27,502	(18,950)
75201	PLYMOUTH COUNTY	69,081	0.200358%	36,136	442,643	(305,000)
75301	CITY OF AKRON	14,688	0.042600%	7,683	94,115	(64,849)
75302	CITY OF REMSEN	11,539	0.033466%	6,036	73,936	(50,945)
75304	CITY OF KINGSLEY	9,410	0.027292%	4,922	60,295	(41,546)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,558	67,326	90,099	158,983	6,235	73	95,687	101,995	48,639
811	35,045	46,899	82,755	3,246	38	49,807	53,091	25,318
1,422	61,473	82,266	145,161	5,693	66	87,368	93,127	44,410
3,143	135,874	181,834	320,851	12,583	146	193,111	205,840	98,160
5,976	258,297	345,665	609,938	23,921	278	367,103	391,302	186,602
758	32,752	43,831	77,341	3,033	35	46,549	49,617	23,661
1,109	47,921	64,131	113,161	4,438	52	68,108	72,598	34,620
171	7,381	9,878	17,430	684	8	10,491	11,183	5,333
77	3,342	4,472	7,891	309	4	4,749	5,062	2,414
41	1,760	2,356	4,157	163	2	2,502	2,667	1,272
43	1,863	2,493	4,399	172	2	2,647	2,821	1,346
2,041	88,221	118,062	208,324	8,170	95	125,384	133,649	63,734
78	3,387	4,533	7,998	314	4	4,814	5,132	2,447
1,495	64,636	86,500	152,631	5,986	70	91,864	97,920	46,696
5	197	263	465	18	-	280	298	142
279	12,056	16,135	28,470	1,117	13	17,135	18,265	8,710
320	13,820	18,495	32,635	1,280	15	19,642	20,937	9,984
320	13,845	18,528	32,693	1,282	15	19,678	20,975	10,002
93	4,028	5,390	9,511	373	4	5,724	6,101	2,910
1,183	51,138	68,436	120,757	4,736	55	72,680	77,471	36,944
951	41,095	54,996	97,042	3,806	44	58,406	62,256	29,689
1,310	56,609	75,757	133,676	5,243	61	80,456	85,760	40,896
1,506	65,086	87,102	153,694	6,028	70	92,504	98,602	47,021
2,264	97,866	130,969	231,099	9,063	105	139,092	148,260	70,702
61	2,619	3,505	6,185	243	3	3,723	3,969	1,892
606	26,213	35,080	61,899	2,428	28	37,256	39,712	18,938
798	34,491	46,157	81,446	3,194	37	49,020	52,251	24,917
891	38,527	51,559	90,977	3,568	42	54,757	58,367	27,833
134	5,800	7,762	13,696	537	6	8,243	8,786	4,190
2,160	93,353	124,930	220,443	8,645	101	132,678	141,424	67,441
459	19,849	26,563	46,871	1,838	21	28,210	30,069	14,339
361	15,593	20,867	36,821	1,444	17	22,161	23,622	11,265
294	12,716	17,017	30,027	1,178	14	18,073	19,265	9,187

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
75305 CITY OF LE MARS	60,295	0.174877%	31,540	386,348	(266,210)
75306 CITY OF MERRILL	5,131	0.014882%	2,684	32,878	(22,654)
75324 HINTON POLICE DEPARTMENT	9,344	0.027100%	4,888	59,872	(41,254)
76201 POCAHONTAS COUNTY	49,905	0.144741%	26,105	319,771	(220,336)
76301 CITY OF FONDA	5,442	0.015784%	2,847	34,870	(24,027)
76302 CITY OF POCAHONTAS	18,110	0.052525%	9,473	116,041	(79,957)
76303 CITY OF ROLFE	224	0.000650%	117	1,435	(989)
76304 CITY OF GILMORE CITY	938	0.002721%	491	6,011	(4,142)
76305 CITY OF LAURENS	13,627	0.039524%	7,128	87,318	(60,166)
76315 POCAHONTAS COMMUNITY HOSPITAL	27,980	0.081151%	14,636	179,284	(123,535)
77043 STATE - DEPT OF COMMERCE/INSURANCE	21,827	0.063307%	11,418	139,862	(96,371)
77110 5TH JUDICIAL DIST DEPT CORR SERVICES	74,773	0.216867%	39,114	479,116	(330,132)
77112 STATE - AIRPORT FIREFIGHTERS	226,276	0.656282%	118,366	1,449,895	(999,042)
77113 STATE - CONSERVATION PEACE OFFICERS	879,608	2.551176%	460,126	5,636,204	(3,883,592)
77114 STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,584,866	39.400939%	7,106,291	87,046,803	(59,979,074)
77301 CITY OF WEST DES MOINES	314,787	0.912994%	164,666	2,017,039	(1,389,829)
77303 CITY OF MITCHELLVILLE	18,989	0.055074%	9,933	121,672	(83,837)
77305 CITY OF URBANDALE	16,776	0.048657%	8,776	107,495	(74,069)
77308 CITY OF GRIMES	78,871	0.228754%	41,258	505,377	(348,227)
77309 CITY OF ANKENY	126,373	0.366527%	66,107	809,751	(557,955)
77310 CITY OF BONDURANT	9,547	0.027688%	4,995	61,170	(42,149)
77314 CITY OF WINDSOR HEIGHTS	122,539	0.355407%	64,101	785,186	(541,028)
77320 CITY OF CLIVE	141,679	0.410920%	74,113	907,828	(625,533)
77321 CITY OF PLEASANT HILL	155,540	0.451122%	81,364	996,644	(686,732)
77322 CITY OF POLK CITY	54,449	0.157922%	28,483	348,890	(240,400)
77334 ALTOONA POLICE DEPT	285,361	0.827647%	149,273	1,828,486	(1,259,907)
77338 JOHNSTON POLICE DEPARTMENT	334,691	0.970723%	175,078	2,144,576	(1,477,707)
77402 SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	10,154	0.029451%	5,312	65,065	(44,832)
78003 4TH JUDICIAL DIST DEPT CORR SERVICES	35,747	0.103678%	18,699	229,052	(157,827)
78201 POTTAWATTAMIE COUNTY	650,135	1.885623%	340,088	4,165,826	(2,870,437)
78311 CITY OF AVOCA	13,941	0.040433%	7,292	89,327	(61,550)
78313 CITY OF CARTER LAKE	56,325	0.163362%	29,464	360,910	(248,683)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,885	81,480	109,041	192,406	7,546	88	115,804	123,438	58,864
160	6,934	9,279	16,373	642	7	9,855	10,504	5,009
292	12,627	16,898	29,817	1,169	14	17,946	19,129	9,122
1,560	67,439	90,251	159,250	6,246	73	95,848	102,167	48,721
170	7,354	9,842	17,366	681	8	10,452	11,141	5,313
566	24,473	32,751	57,790	2,266	26	34,782	37,074	17,680
7	303	405	715	28	-	430	458	219
29	1,268	1,696	2,993	117	1	1,802	1,920	916
426	18,415	24,644	43,485	1,705	20	26,173	27,898	13,304
875	37,811	50,600	89,286	3,502	41	53,739	57,282	27,316
682	29,497	39,474	69,653	2,732	32	41,922	44,686	21,309
2,338	101,045	135,224	238,607	9,358	109	143,610	153,077	72,998
7,074	305,781	409,212	722,067	28,318	329	434,591	463,238	220,907
27,499	1,188,669	1,590,737	2,806,905	110,083	1,281	1,689,393	1,800,757	858,737
424,702	18,358,073	24,567,695	43,350,470	1,700,142	19,780	26,091,361	27,811,283	13,262,516
9,841	425,391	569,280	1,004,512	39,396	458	604,586	644,440	307,318
594	25,660	34,340	60,594	2,376	28	36,470	38,874	18,538
524	22,671	30,339	53,534	2,100	24	32,221	34,345	16,378
2,466	106,583	142,635	251,684	9,871	115	151,481	161,467	77,000
3,951	170,776	228,541	403,268	15,816	185	242,715	258,716	123,374
298	12,901	17,265	30,464	1,194	15	18,335	19,544	9,320
3,831	165,595	221,607	391,033	15,336	178	235,351	250,865	119,632
4,429	191,460	256,221	452,110	17,731	206	272,112	290,049	138,317
4,863	210,191	281,288	496,342	19,466	226	298,734	318,426	151,849
1,702	73,580	98,469	173,751	6,814	79	104,576	111,469	53,157
8,921	385,626	516,064	910,611	35,713	415	548,069	584,197	278,589
10,463	452,289	605,275	1,068,027	41,886	487	642,814	685,187	326,749
317	13,722	18,364	32,403	1,271	15	19,502	20,788	9,913
1,118	48,307	64,647	114,072	4,474	52	68,656	73,182	34,899
20,326	878,568	1,175,744	2,074,638	81,364	947	1,248,662	1,330,973	634,709
436	18,839	25,211	44,486	1,745	20	26,775	28,540	13,610
1,761	76,115	101,862	179,738	7,049	82	108,179	115,310	54,988

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
79201	POWESHIEK COUNTY	50,290	0.145860%	26,307	322,242	(222,039)
79301	CITY OF GRINNELL	993	0.002879%	519	6,361	(4,383)
79304	CITY OF MONTEZUMA	24	0.000070%	13	155	(106)
80201	RINGGOLD COUNTY	24,891	0.072192%	13,020	159,491	(109,896)
80203	RINGGOLD COUNTY HOSPITAL	29,958	0.086888%	15,672	191,958	(132,266)
81201	SAC COUNTY	60,255	0.174762%	31,520	386,094	(266,036)
81303	CITY OF SCHALLER	1,492	0.004328%	781	9,563	(6,589)
81305	CITY OF LAKE VIEW	18,561	0.053832%	9,709	118,930	(81,948)
81320	SAC CITY POLICE DEPT	23,893	0.069298%	12,498	153,097	(105,491)
82201	SCOTT COUNTY	534,774	1.551035%	279,742	3,426,634	(2,361,102)
82303	CITY OF ELDRIDGE	50,070	0.145222%	26,192	320,833	(221,068)
82304	CITY OF WALCOTT	17,777	0.051560%	9,299	113,909	(78,488)
82305	CITY OF BUFFALO	18,540	0.053772%	9,698	118,796	(81,856)
82309	CITY OF PRINCETON	7,465	0.021650%	3,905	47,831	(32,958)
82311	CITY OF LE CLAIRE	41,781	0.121181%	21,856	267,719	(184,470)
82316	CITY OF BLUE GRASS	11,644	0.033772%	6,091	74,610	(51,410)
82324	CITY OF MCCAUSLAND	372	0.001078%	194	2,381	(1,640)
83201	SHELBY COUNTY	29,908	0.086743%	15,645	191,637	(132,046)
83301	CITY OF HARLAN	52,338	0.151800%	27,378	335,364	(231,081)
84201	SIOUX COUNTY	85,163	0.247002%	44,549	545,692	(376,006)
84301	CITY OF HAWARDEN	26,957	0.078186%	14,101	172,732	(119,020)
84303	CITY OF ROCK VALLEY	27,142	0.078722%	14,198	173,917	(119,836)
84304	CITY OF SIOUX CENTER	49,975	0.144945%	26,142	320,222	(220,647)
84307	CITY OF ORANGE CITY	40,541	0.117583%	21,207	259,770	(178,993)
84320	ORANGE CITY AREA HEALTH SYSTEM	17,932	0.052009%	9,380	114,902	(79,172)
85001	IOWA STATE UNIV OF SCIENCE & TECH	48,754	0.141405%	25,504	312,400	(215,257)
85101	DEPT OF TRANS PROTECTION OCCUPATION	703,740	2.041095%	368,129	4,509,304	(3,107,108)
85201	STORY COUNTY	209,880	0.608726%	109,789	1,344,831	(926,648)
85204	STORY CO MEDICAL CENTER	49,551	0.143716%	25,920	317,507	(218,776)
85301	CITY OF HUXLEY	29,407	0.085290%	15,383	188,428	(129,835)
85305	CITY OF STORY CITY	32,972	0.095631%	17,248	211,274	(145,577)
85318	CITY OF NEVADA	55,134	0.159908%	28,841	353,277	(243,423)
85322	CITY OF ROLAND	1,528	0.004431%	799	9,790	(6,746)

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,572	67,960	90,948	160,480	6,294	73	96,589	102,956	49,097
31	1,341	1,795	3,167	124	1	1,907	2,032	969
1	33	44	78	3	-	46	49	24
778	33,636	45,014	79,428	3,115	36	47,806	50,957	24,300
937	40,484	54,176	95,597	3,749	45	57,538	61,332	29,247
1,884	81,427	108,970	192,281	7,541	88	115,728	123,357	58,826
47	2,017	2,699	4,763	187	2	2,866	3,055	1,457
580	25,082	33,566	59,228	2,323	27	35,648	37,998	18,120
747	32,288	43,209	76,244	2,990	35	45,889	48,914	23,326
16,719	722,673	967,118	1,706,510	66,927	779	1,027,097	1,094,803	522,086
1,565	67,663	90,550	159,778	6,266	73	96,166	102,505	48,882
556	24,023	32,149	56,728	2,225	26	34,143	36,394	17,355
580	25,054	33,529	59,163	2,320	27	35,608	37,955	18,100
233	10,087	13,500	23,820	934	11	14,337	15,282	7,288
1,306	56,462	75,560	133,328	5,229	61	80,246	85,536	40,790
364	15,735	21,058	37,157	1,457	17	22,364	23,838	11,368
12	502	672	1,186	46	1	714	761	363
935	40,416	54,086	95,437	3,743	45	57,442	61,230	29,198
1,636	70,728	94,652	167,016	6,550	76	100,522	107,148	51,096
2,662	115,086	154,014	271,762	10,658	124	163,565	174,347	83,142
843	36,429	48,751	86,023	3,374	39	51,775	55,188	26,318
849	36,679	49,086	86,614	3,397	40	52,130	55,567	26,498
1,562	67,534	90,378	159,474	6,254	73	95,983	102,310	48,789
1,267	54,785	73,316	129,368	5,074	59	77,863	82,996	39,579
561	24,233	32,429	57,223	2,244	26	34,441	36,711	17,506
1,524	65,885	88,170	155,579	6,102	71	93,639	99,812	47,597
22,002	951,007	1,272,685	2,245,694	88,073	1,025	1,351,616	1,440,714	687,042
6,561	283,623	379,559	669,743	26,266	306	403,099	429,671	204,900
1,549	66,962	89,612	158,123	6,201	72	95,169	101,442	48,376
919	39,739	53,181	93,839	3,680	43	56,479	60,202	28,709
1,031	44,558	59,629	105,218	4,126	48	63,327	67,501	32,190
1,724	74,506	99,707	175,937	6,900	80	105,891	112,871	53,826
48	2,065	2,763	4,876	191	2	2,934	3,127	1,492

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
85327	MARY GREELEY MEDICAL CENTER	120,596	0.349771%	63,085	772,733	(532,447)
86201	TAMA COUNTY	33,907	0.098344%	17,738	217,266	(149,706)
86301	CITY OF TAMA	33,351	0.096731%	17,446	213,703	(147,251)
86302	CITY OF GLADBROOK	1,648	0.004781%	862	10,562	(7,277)
86303	CITY OF TRAER	8,239	0.023896%	4,310	52,791	(36,376)
86306	CITY OF DYSART	20,041	0.058126%	10,484	128,415	(88,484)
86308	CITY OF TOLEDO	32,939	0.095536%	17,231	211,064	(145,432)
87201	TAYLOR COUNTY	31,007	0.089932%	16,220	198,682	(136,901)
87310	CITY OF LENOX	128	0.000371%	67	820	(565)
88201	UNION COUNTY	21,727	0.063017%	11,366	139,220	(95,929)
88204	GREATER REGIONAL MEDICAL CENTER	89,247	0.258847%	46,685	571,860	(394,036)
88301	CITY OF CRESTON	5,405	0.015675%	2,827	34,630	(23,862)
88306	CITY OF AFTON	4,967	0.014405%	2,598	31,824	(21,928)
89201	VAN BUREN COUNTY	28,312	0.082114%	14,810	181,412	(125,001)
89204	VAN BUREN COUNTY HOSPITAL	59,143	0.171535%	30,938	378,964	(261,123)
89301	CITY OF FARMINGTON	112	0.000325%	59	719	(495)
90201	WAPELLO COUNTY	74,112	0.214952%	38,768	474,884	(327,216)
91201	WARREN COUNTY	14,701	0.042639%	7,690	94,202	(64,909)
91301	CITY OF INDIANOLA	77,316	0.224244%	40,444	495,413	(341,361)
91303	CITY OF CARLISLE	54,284	0.157444%	28,396	347,835	(239,673)
91307	CITY OF NORWALK	159,119	0.461503%	83,236	1,019,579	(702,535)
92201	WASHINGTON COUNTY	76,639	0.222280%	40,090	491,073	(338,371)
92301	CITY OF WASHINGTON	97,576	0.283006%	51,042	625,233	(430,813)
93201	WAYNE COUNTY	35,573	0.103176%	18,609	227,942	(157,062)
93204	WAYNE COUNTY HOSPITAL	63,474	0.184097%	33,203	406,718	(280,246)
93301	CITY OF CORYDON	9,964	0.028900%	5,212	63,848	(43,994)
93302	CITY OF SEYMOUR	4,021	0.011662%	2,103	25,763	(17,752)
94201	WEBSTER COUNTY	89,211	0.258744%	46,667	571,631	(393,879)
94305	CITY OF GOWRIE	4,003	0.011611%	2,094	25,652	(17,676)
94307	CITY OF DAYTON	3,641	0.010560%	1,905	23,329	(16,075)
94314	CITY OF OTHO	1,036	0.003005%	542	6,639	(4,575)
94318	CITY OF DUNCOMBE	854	0.002478%	447	5,475	(3,772)
95201	WINNEBAGO COUNTY	11,667	0.033837%	6,103	74,755	(51,509)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,770	162,969	218,092	384,831	15,093	177	231,619	246,889	117,734
1,060	45,821	61,319	108,200	4,244	49	65,123	69,416	33,103
1,043	45,070	60,315	106,428	4,174	49	64,055	68,278	32,560
52	2,227	2,981	5,260	206	2	3,166	3,374	1,609
258	11,134	14,900	26,292	1,031	12	15,824	16,867	8,043
627	27,083	36,243	63,953	2,508	29	38,491	41,028	19,565
1,030	44,513	59,570	105,113	4,122	48	63,264	67,434	32,158
969	41,902	56,075	98,946	3,881	45	59,554	63,480	30,271
4	173	231	408	16	-	246	262	125
679	29,361	39,293	69,333	2,719	32	41,730	44,481	21,212
2,790	120,605	161,399	284,794	11,169	130	171,409	182,708	87,129
169	7,304	9,774	17,247	676	8	10,380	11,064	5,276
155	6,712	8,982	15,849	622	7	9,539	10,168	4,849
885	38,260	51,201	90,346	3,543	41	54,376	57,960	27,640
1,849	79,923	106,957	188,729	7,402	86	113,591	121,079	57,739
4	152	203	359	14	-	215	229	110
2,317	100,153	134,029	236,499	9,275	108	142,341	151,724	72,354
460	19,867	26,587	46,914	1,840	21	28,236	30,097	14,353
2,417	104,483	139,823	246,723	9,676	113	148,495	158,284	75,481
1,697	73,358	98,171	173,226	6,794	79	104,260	111,133	52,996
4,975	215,029	287,761	507,765	19,915	231	305,607	325,753	155,344
2,396	103,568	138,598	244,562	9,591	111	147,193	156,895	74,820
3,051	131,862	176,463	311,376	12,213	142	187,406	199,761	95,261
1,112	48,073	64,333	113,518	4,452	52	68,323	72,827	34,729
1,984	85,776	114,790	202,550	7,944	92	121,908	129,944	61,968
312	13,465	18,020	31,797	1,247	15	19,138	20,400	9,728
126	5,433	7,271	12,830	503	6	7,722	8,231	3,925
2,789	120,557	161,335	284,681	11,165	129	171,339	182,633	87,094
125	5,410	7,240	12,775	501	6	7,689	8,196	3,908
114	4,920	6,584	11,618	456	5	6,993	7,454	3,554
32	1,400	1,874	3,306	130	2	1,990	2,122	1,012
27	1,155	1,545	2,727	107	1	1,641	1,749	834
365	15,766	21,098	37,229	1,460	17	22,407	23,884	11,390

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -

**Protection Occupation Membership Group**

As of and for the year ended June 30, 2017

<b>Employer ID # Employer Name</b>	<b>2017 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
95301 CITY OF FOREST CITY	67,536	0.195879%	35,328	432,748	(298,182)
95311 CITY OF LAKE MILLS	28,431	0.082460%	14,872	182,175	(125,526)
95317 BUFFALO CENTER POLICE DEPT	4,092	0.011869%	2,141	26,221	(18,067)
96201 WINNESHIEK COUNTY	41,886	0.121483%	21,911	268,388	(184,931)
96205 WINNESHIEK MEDICAL CENTER	64,323	0.186559%	33,647	412,156	(283,994)
96308 CITY OF CALMAR	7,900	0.022914%	4,133	50,623	(34,881)
97201 WOODBURY COUNTY	398,851	1.156809%	208,640	2,555,689	(1,760,982)
97306 CITY OF SERGEANT BLUFF	47,612	0.138092%	24,906	305,080	(210,214)
97308 CITY OF MOVILLE	7,936	0.023016%	4,151	50,848	(35,036)
98201 WORTH COUNTY	49,719	0.144201%	26,008	318,578	(219,514)
98302 CITY OF MANLY	8,733	0.025328%	4,568	55,955	(38,556)
99201 WRIGHT COUNTY	56,235	0.163103%	29,417	360,336	(248,287)
99301 CITY OF CLARION	46,702	0.135452%	24,430	299,249	(206,196)
99302 CITY OF EAGLE GROVE	42,228	0.122476%	22,090	270,581	(186,442)
99304 CITY OF BELMOND	21,818	0.063279%	11,413	139,799	(96,327)
99307 CITY OF DOWS	254	0.000737%	133	1,629	(1,122)
99311 IOWA SPECIALTY HOSPITAL - CLARION	16,035	0.046507%	8,388	102,747	(70,797)
99312 IOWA SPECIALTY HOSPITAL - BELMOND	24,920	0.072277%	13,036	159,678	(110,025)
Total for all entities	<u>\$ 34,478,533</u>	<u>100.000000%</u>	<u>\$ 18,035,842</u>	<u>220,925,706</u>	<u>(152,227,524)</u>

\* - Employer specific amounts excluded from this Schedule are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

\*\* - The proportions in this spreadsheet are for this membership group only, not the proportions to use to compute the change in entity proportion for the Pension note which is included in the Notes to Financial Statements. The Employer Calculation of Total Net Pension Liability/(Asset) and Proportion workbook, which is available on the IPERS website, details how to calculate an employer's proportion and net pension liability/(asset) to comply with GASB Statement No. 68.

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,111	91,266	122,137	215,514	8,452	98	129,711	138,261	65,934
889	38,420	51,416	90,725	3,558	41	54,605	58,204	27,756
128	5,530	7,401	13,059	512	6	7,859	8,377	3,995
1,309	56,603	75,749	133,661	5,242	61	80,447	85,750	40,892
2,011	86,923	116,324	205,258	8,050	94	123,538	131,682	62,796
247	10,676	14,288	25,211	989	12	15,174	16,175	7,713
12,470	538,993	721,306	1,272,769	49,917	580	766,040	816,537	389,387
1,488	64,341	86,104	151,933	5,959	69	91,445	97,473	46,482
248	10,724	14,351	25,323	993	12	15,241	16,246	7,747
1,554	67,188	89,914	158,656	6,222	72	95,490	101,784	48,539
273	11,801	15,793	27,867	1,093	13	16,772	17,878	8,525
1,758	75,994	101,700	179,452	7,038	82	108,006	115,126	54,901
1,460	63,111	84,459	149,030	5,845	68	89,697	95,610	45,594
1,320	57,065	76,368	134,753	5,285	61	81,104	86,450	41,226
682	29,483	39,456	69,621	2,730	32	41,903	44,665	21,300
8	344	459	811	32	1	489	522	248
501	21,669	28,999	51,169	2,007	23	30,797	32,827	15,655
779	33,676	45,067	79,522	3,119	36	47,862	51,017	24,329
1,077,897	46,592,983	62,353,070	110,023,950	4,314,979	50,202	66,220,150	70,585,331	33,660,404

**Iowa Public Employees' Retirement System**

## Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2017

### (1) Plan Description

#### Administration

IPERS is a cost-sharing, multiple-employer, contributory defined benefit public employee retirement system. Administrative expenses are appropriated each year by the Iowa Legislature and paid from the Trust Fund.

The IPERS Investment Board is designated as the Fund's trustee. It sets investment policies and oversees the actuarial program of the System. The Investment Board holds public meetings regularly to review actuarial findings and investment performance, and to formalize policies with the administration.

The IPERS Benefits Advisory Committee is statutorily charged to make benefit and service recommendations to IPERS and the General Assembly. The Committee is composed of representatives of constituent groups concerned with the System, and includes representatives of all major employer groups and major active and retired member associations.

#### Plan Membership

Participation in IPERS is mandatory for most employees of the State of Iowa and its political subdivisions, including public school systems. Exceptions include those employees covered by another retirement system, other than Social Security, supported in whole or in part by public contributions. Membership is optional for the members of the Iowa General Assembly and certain other individuals.

At June 30, 2017, there were 169,910 members contributing to the System (active members), employed by 1,956 public employers.

#### Plan Benefits

IPERS benefits are established under Iowa Code Chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

1. Vesting – Requirements for becoming a vested member of IPERS changed for Regular members on July 1, 2012. Starting July 1, 2012, a Regular member who completes seven years of covered service or has reached the age of 65 while in IPERS-covered employment becomes vested. Before that date, a member who completed four years of covered service or reached the age of 55 while in IPERS-covered employment became vested. Special service members continue to vest under the pre-July 1, 2012, rules.
2. Service Purchases – At retirement, members who have reached the years-of-service requirement for vesting may purchase service. These members may restore (buy back) previously refunded member service, purchase (buy in) IPERS service credit for employment elsewhere or time spent away from work, or convert (buy up) Regular service credit to Special service credit.

3. Refunds – IPERS members who terminate public employment for any reason may request a full refund of their accumulated contributions. Vested members requesting a refund also receive a portion of their accumulated employer contributions. Acceptance of the refund automatically terminates IPERS membership and all claims to future benefits. If an employee works in covered employment for less than six months, the employer may file a wage adjustment and the applicable IPERS contributions will be refunded to the individual and employer.
4. Eligibility for Pensions – A Regular member may retire at normal retirement age and receive monthly benefits without an early retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. Members who are age 70 and still working for an IPERS-covered employer may apply to begin receiving IPERS retirement benefits while still employed. Special service members are eligible for retirement benefits if they are vested, no longer working for an IPERS-covered employer, and reach age 55. Sheriffs and deputies are eligible for retirement benefits at age 50 if they have 22 years of qualified service.
5. Pension Benefit Formula – The formula used to calculate a Regular member's monthly IPERS benefit includes:
  - A multiplier (based on years of service).
  - The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)
  - An early-retirement reduction, only if the benefit is first paid before the member reaches normal retirement age. If a Regular member receives benefits before normal retirement age, a permanent early-retirement reduction will apply. For service earned before July 1, 2012, a reduction of 3 percent a year is applied for each year the benefit is paid before normal retirement age. For service earned after June 30, 2012, the reduction is 6 percent for each year of retirement before age 65.

The formula used to calculate a Special service member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
  - The member's highest three-year average salary.
6. Dividend Payments – Once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, for retirees who began receiving benefits prior to July 1990, a guaranteed dividend is included with the November benefit payment.
  7. Disability Benefits – Vested members who are awarded federal Social Security disability or Railroad Retirement disability benefits are eligible for IPERS disability benefits. Disability benefits are not reduced for early retirement. Special service members who retire because of a disability may meet the requirements for IPERS Regular or Special service disability benefits.



## 8. Death Benefits

- Preretirement Death Benefits – If an IPERS member dies before retirement, the member’s designated beneficiary may receive a lump-sum payment based on the greater of the following two formulas:
  - Death benefit = The actuarial present value of the member’s accrued benefit as of date of death.
  - Death benefit = Member’s accumulated contributions + (Member’s highest annual covered wage × Years of service/30\*)

\*The denominator is 22 for all Special service members.

If the member’s designated beneficiary is a sole individual, the beneficiary will be offered the choice between receiving a lump sum or a lifetime annuity.

- Postretirement Death Benefits – If an IPERS member dies after retirement, payment is made to the beneficiary according to the option selected by the member at the time of retirement.

### Contributions

Each year, IPERS’ actuary performs a valuation of the liabilities and assets of the IPERS Trust Fund in accordance with Iowa Code section 97B.4(4)(d). The actuary also calculates an actuarial contribution rate for each membership group, which is the contribution rate necessary to fully fund the benefits provided under Iowa Code Chapter 97B.

Effective July 1, 2012, as a result of a 2010 law change, the contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS’ Contribution Rate Funding Policy and actuarial amortization method. Statute limits the amount rates can vary each year to 1 percentage point for Regular members. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined using the “entry age normal” actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the actuarial amortization method adopted by the Investment Board.

In fiscal year 2017, pursuant to the required rate, Regular members contributed 5.95 percent of pay and their employers contributed 8.93 percent for a total rate of 14.88 percent. Sheriff and deputy members and their employers both contributed 9.63 percent of pay for a total rate of 19.26 percent. Protection occupation members contributed 6.56 percent of pay and their employers contributed 9.84 percent for a total rate of 16.40 percent.

2017 actual employer contributions are used as the basis for calculating the employers’ proportionate shares. These are the contributions posted to member accounts for the four quarters of fiscal year 2017, up to the cutoff date of August 5, 2017. These contributions are obtained by querying the data in the I-Que employer reporting system. These contributions vary from the contributions reported in IPERS’ financial statements for the following reasons:

- The financial statements include all contributions paid during the fiscal year, including payments made during the fiscal year for prior fiscal years.
- A cutoff date of July 15, 2017, the employer’s wage reporting due date, was used for purposes of financial reporting.
- Contributions are posted to member accounts when the employer reports the members’ wages, regardless of whether the contributions have been paid; whereas the financial statements report contributions paid and accrued.

## (2) Summary of Significant Accounting Policies

### A. Basis of Accounting

Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions, requires certain information be provided about the System. The Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer (Schedules) provide this required pension information to the State of Iowa and other employers for inclusion in their financial statements.

The underlying financial information used to prepare the Schedules is based on the System's financial statements which are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

The Schedules are intended to present the information required by GASB Statement No. 68 and not to present the financial position of the System or the State of Iowa.

IPERS issues a publicly available financial report which includes financial statements and required supplementary information. The report may be obtained by e-mail at [info@ipers.org](mailto:info@ipers.org), by phone at 515-281-0020 or 1-800-622-3849, by mail at Iowa Public Employees' Retirement System, PO Box 9117, Des Moines, IA 50306-9117, or at [www.ipers.org](http://www.ipers.org).

### B. Deferred Outflows of Resources and Deferred Inflows of Resources

Difference Between Projected and Actual Investment Earnings on Pension Plan Investments – The difference between projected and actual earnings on System investments are amortized over a five year period. The non-current amounts are presented as deferred outflows of resources and deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

Differences Between Expected and Actual Experience – The difference between expected and actual experience is amortized over the average remaining service life for all members, which is 5.30 years for the year ended June 30, 2017. The non-current amounts are presented as deferred outflows of resources and deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

Changes of Assumptions – Changes of assumptions are amortized over the average remaining service life for all members, which is 5.30 years for the year ended June 30, 2017. The non-current amounts are presented as deferred outflows of resources or deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

### C. Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions – As explained by the asterisk on pages 130, 140 and 170, employer specific amounts excluded from the Schedules are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

Each employer will calculate and amortize these employer specific deferred outflows of resources and deferred inflows of resources. These differences are amortized over the average remaining service life for all members, which is 5.30 years for the year ended June 30, 2017.

**(3) Net Pension Liability**

The components of the net pension liability of the System at June 30, 2017 were as follows:

<b>Regular Members</b>	
Total pension liability	\$ 35,176,950,577
Plan fiduciary net position	<u>28,575,257,607</u>
Net pension liability	<u>\$ 6,601,692,970</u>
Plan fiduciary net position as a percentage of the total pension liability	81.23%
<b>Sheriffs and Deputies</b>	
Total pension liability	\$ 691,205,752
Plan fiduciary net position	<u>649,668,861</u>
Net pension liability	<u>\$ 41,536,891</u>
Plan fiduciary net position as a percentage of the total pension liability	93.99%
<b>Protection Occupation Members</b>	
Total pension liability	\$ 1,572,225,700
Plan fiduciary net position	<u>1,554,189,858</u>
Net pension liability	<u>\$ 18,035,842</u>
Plan fiduciary net position as a percentage of the total pension liability	98.85%
<b>Total Membership</b>	
Total pension liability	\$ 37,440,382,029
Plan fiduciary net position	<u>30,779,116,326</u>
Net pension liability	<u>\$ 6,661,265,703</u>
Plan fiduciary net position as a percentage of the total pension liability	82.21%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2017, using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement:

- Assumed investment return: 7.00%
- Projected salary increases: 3.25%–16.25% depending upon years of service
- Mortality tables: RP-2000 Employee and Healthy Annuitant Tables with generational scaling and age adjustments
- Inflation rate 2.60%
- Payroll increase assumption 3.25%

The actuarial assumptions used in the June 30, 2017, valuation are based on the results of the most recent actuarial experience studies. The demographic actuarial assumptions used in the valuation are based on the results of the actuarial experience study, dated May 27, 2014, which covered the four-year period ending June 30, 2013. At the Investment Board's direction, the experience study of the System's economic assumptions, including the long-term rate of return, was accelerated a year resulting in a full review of the economic assumptions in early 2017. The findings of the experience study on economic assumptions, along with the resulting recommendations, are included in the report dated March 24, 2017.

Several factors are considered in evaluating the actuarial assumed investment return, including long-term historical data, estimates inherent in current market data, along with estimates of variability and correlations for each asset class, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) were developed by the System's investment consultant. These ranges were combined to develop the actuarial assumed investment return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by investment consultants are intended for use over a 10-year horizon and may not be useful in setting the actuarial assumed investment return for funding pension plans, which covers a longer timeframe. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Best estimates of arithmetic real rates of return for each major asset class included in IPERS' target asset allocation as of June 30, 2017, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	24.0%	6.25%
International equity	16.0	6.71
Core-plus fixed income	27.0	2.25
Public credit	3.5	3.46
Public real assets	7.0	3.27
Cash	1.0	(0.31)
Private equity	11.0	11.15
Private real assets	7.5	4.18
Private credit	3.0	4.25
Total	100.0%	

Discount Rate – The discount rate used to calculate the TPL is 7.00 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employees and employers will be made at the contractually required rates, which are set by the Contribution Rate Funding Policy and derived from the actuarial valuation. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the actuarial assumed investment return was applied to all periods of projected benefit payments to determine the TPL.

Sensitivity Analysis – The sensitivity of the net pension liability to changes in the discount rate presents the net pension liability of the System calculated using the discount rate of 7.00 percent, as well as what the System’s net pension liability would be if it were calculated using discount rates of 6.00 percent and 8.00 percent, which are 1 percentage point lower and 1 percentage point higher than the actuarial assumed investment return of 7.00 percent.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
<b>All Membership Groups</b>			
Total Pension Liability	\$42,007,570,881	\$37,440,382,029	\$33,603,652,223
Fiduciary Net Position	<u>\$30,779,116,326</u>	<u>\$30,779,116,326</u>	<u>\$30,779,116,326</u>
Net Pension Liability	\$11,228,454,555	\$6,661,265,703	\$2,824,535,897
<b>Regular Members</b>			
Total Pension Liability	\$39,452,199,267	\$35,176,950,577	\$31,584,920,396
Fiduciary Net Position	<u>\$28,575,257,607</u>	<u>\$28,575,257,607</u>	<u>\$28,575,257,607</u>
Net Pension Liability	\$10,876,941,660	\$6,601,692,970	\$3,009,662,789
<b>Sheriffs and Deputies</b>			
Total Pension Liability	\$780,256,050	\$691,205,752	\$616,769,493
Fiduciary Net Position	<u>\$649,668,861</u>	<u>\$649,668,861</u>	<u>\$649,668,861</u>
Net Pension Liability	\$130,587,189	\$41,536,891	(\$32,899,368)
<b>Protection Occupation</b>			
Total Pension Liability	\$1,775,115,564	\$1,572,225,700	\$1,401,962,334
Fiduciary Net Position	<u>\$1,554,189,858</u>	<u>\$1,554,189,858</u>	<u>\$1,554,189,858</u>
Net Pension Liability	\$220,925,706	\$18,035,842	(\$152,227,524)

## **Deferred Outflows and Deferred Inflows of Resources**

The following tables show the deferred outflows of resources and the deferred inflows of resources as of June 30, 2017, for each of the three membership groups, as well as the total membership.

<b>Regular Membership - Deferred Outflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 23,430,710	\$ 0	\$ 10,276,629	\$ 13,154,081
FY 2015 Base	31,685,424	0	9,719,455	21,965,969
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>31,417,682</u>	<u>5,927,864</u>	<u>25,489,818</u>
Total	\$ 55,116,134	\$ 31,417,682	\$ 25,923,948	\$ 60,609,868
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 95,145,791	\$ 0	\$ 41,730,611	\$ 53,415,180
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>1,347,992,919</u>	<u>254,338,287</u>	<u>1,093,654,632</u>
Total	\$ 95,145,791	\$ 1,347,992,919	\$ 296,068,898	\$ 1,147,069,812
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	557,870,132	0	185,956,711	371,913,421
FY 2016 Base	1,102,319,329	0	275,579,832	826,739,497
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 1,660,189,461	\$ 0	\$ 461,536,543	\$ 1,198,652,918
Total	\$ 1,810,451,386	\$ 1,379,410,601	\$ 783,529,389	\$ 2,406,332,598

<b>Regular Membership - Deferred Inflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	74,427,126	0	17,228,502	57,198,624
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 74,427,126	\$ 0	\$ 17,228,502	\$ 57,198,624
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 0	\$ 0	\$ 0	\$ 0
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 771,720,903	\$ 0	\$ 385,860,452	\$ 385,860,451
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>1,102,181,008</u>	<u>220,436,202</u>	<u>881,744,806</u>
Total	\$ 771,720,903	\$ 1,102,181,008	\$ 606,296,654	\$ 1,267,605,257
Total	\$ 846,148,029	\$ 1,102,181,008	\$ 623,525,156	\$ 1,324,803,881

Sheriffs and Deputies - Deferred Outflows of Resources				
	June 30, 2016	Additions	Recognition	June 30, 2017
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>3,359,808</u>	<u>633,926</u>	<u>2,725,882</u>
Total	\$ 0	\$ 3,359,808	\$ 633,926	\$ 2,725,882
Changes of assumptions				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>27,222,003</u>	<u>5,136,227</u>	<u>22,085,776</u>
Total	\$ 0	\$ 27,222,003	\$ 5,136,227	\$ 22,085,776
Differences between projected and actual earnings				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	12,083,146	0	4,027,715	8,055,431
FY 2016 Base	24,364,367	0	6,091,092	18,273,275
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 36,447,513	\$ 0	\$ 10,118,807	\$ 26,328,706
Total	\$ 36,447,513	\$ 30,581,811	\$ 15,888,960	\$ 51,140,364

Sheriffs and Deputies - Deferred Inflows of Resources				
	June 30, 2016	Additions	Recognition	June 30, 2017
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience				
FY 2014 Base	\$ 1,968,668	\$ 0	\$ 863,451	\$ 1,105,217
FY 2015 Base	75,797	0	23,250	52,547
FY 2016 Base	2,192,261	0	507,468	1,684,793
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 4,236,726	\$ 0	\$ 1,394,169	\$ 2,842,557
Changes of assumptions				
FY 2014 Base	\$ 2,411,817	\$ 0	\$ 1,057,815	\$ 1,354,002
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 2,411,817	\$ 0	\$ 1,057,815	\$ 1,354,002
Differences between projected and actual earnings				
FY 2014 Base	\$ 16,274,123	\$ 0	\$ 8,137,061	\$ 8,137,062
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>24,733,662</u>	<u>4,946,732</u>	<u>19,786,930</u>
Total	\$ 16,274,123	\$ 24,733,662	\$ 13,083,793	\$ 27,923,992
Total	\$ 22,922,666	\$ 24,733,662	\$ 15,535,777	\$ 32,120,551

<b>Protection Occupation - Deferred Outflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>1,328,571</u>	<u>250,674</u>	<u>1,077,897</u>
Total	\$ 0	\$ 1,328,571	\$ 250,674	\$ 1,077,897
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>57,428,560</u>	<u>10,835,577</u>	<u>46,592,983</u>
Total	\$ 0	\$ 57,428,560	\$ 10,835,577	\$ 46,592,983
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	28,537,461	0	9,512,487	19,024,974
FY 2016 Base	57,770,794	0	14,442,698	43,328,096
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 86,308,255	\$ 0	\$ 23,955,185	\$ 62,353,070
Total	\$ 86,308,255	\$ 58,757,131	\$ 35,041,436	\$ 110,023,950

<b>Protection Occupation - Deferred Inflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 3,745,554	\$ 0	\$ 1,642,788	\$ 2,102,766
FY 2015 Base	2,291,132	0	702,801	1,588,331
FY 2016 Base	811,798	0	187,916	623,882
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 6,848,484	\$ 0	\$ 2,533,505	\$ 4,314,979
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 89,424	\$ 0	\$ 39,222	\$ 50,202
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 89,424	\$ 0	\$ 39,222	\$ 50,202
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 38,359,294	\$ 0	\$ 19,179,646	\$ 19,179,648
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>58,800,627</u>	<u>11,760,125</u>	<u>47,040,502</u>
Total	\$ 38,359,294	\$ 58,800,627	\$ 30,939,771	\$ 66,220,150
Total	\$ 45,297,202	\$ 58,800,627	\$ 33,512,498	\$ 70,585,331



**ALL MEMBERSHIP GROUPS**

<b>Deferred Outflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 23,430,710	\$ 0	\$ 10,276,629	\$ 13,154,081
FY 2015 Base	31,685,424	0	9,719,455	21,965,969
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>36,106,061</u>	<u>6,812,464</u>	<u>29,293,597</u>
Total	\$ 55,116,134	\$ 36,106,061	\$ 26,808,548	\$ 64,413,647
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 95,145,791	\$ 0	\$ 41,730,611	\$ 53,415,180
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>1,432,643,482</u>	<u>270,310,091</u>	<u>1,162,333,391</u>
Total	\$ 95,145,791	\$ 1,432,643,482	\$ 312,040,702	\$ 1,215,748,571
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	598,490,739	0	199,496,913	398,993,826
FY 2016 Base	1,184,454,490	0	296,113,622	888,340,868
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 1,782,945,229	\$ 0	\$ 495,610,535	\$ 1,287,334,694
Total	\$ 1,933,207,154	\$ 1,468,749,543	\$ 834,459,785	\$ 2,567,496,912

<b>Deferred Inflows of Resources</b>				
	<b>June 30, 2016</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2017</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 5,714,222	\$ 0	\$ 2,506,239	\$ 3,207,983
FY 2015 Base	2,366,929	0	726,051	1,640,878
FY 2016 Base	77,431,185	0	17,923,886	59,507,299
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 85,512,336	\$ 0	\$ 21,156,176	\$ 64,356,160
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 2,501,241	\$ 0	\$ 1,097,037	\$ 1,404,204
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 2,501,241	\$ 0	\$ 1,097,037	\$ 1,404,204
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 826,354,320	\$ 0	\$ 413,177,159	\$ 413,177,161
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
FY 2017 Base	<u>0</u>	<u>1,185,715,297</u>	<u>237,143,059</u>	<u>948,572,238</u>
Total	\$ 826,354,320	\$ 1,185,715,297	\$ 650,320,218	\$ 1,361,749,399
Total	\$ 914,367,897	\$ 1,185,715,297	\$ 672,573,431	\$ 1,427,509,763

## **Pension Expense**

The following tables show the summary of pension expense as of June 30, 2017, for each of the three membership groups, as well as the total membership.

### **REGULAR MEMBERS**

Service Cost at end of Year	\$ 748,679,808
Interest on the Total Pension Liability	2,373,612,458
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	5,927,864
Expensed portion of current-period assumption changes	254,338,287
Employee contributions including service purchases	(443,848,176)
Projected earnings on plan investments	(1,945,633,695)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(220,436,202)
Administrative expenses	15,261,929
Recognition of beginning Deferred Outflows of Resources	523,263,238
Recognition of beginning Deferred Inflows of Resources	(403,088,954)
<b>Total Pension Expense</b>	<b><u>\$908,076,557</u></b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.30 years.

## SHERIFFS AND DEPUTIES

Service Cost at end of Year	\$ 17,998,154
Interest on the Total Pension Liability	45,764,089
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	633,926
Expensed portion of current-period assumption changes	5,136,227
Employee contributions including service purchases	(10,554,268)
Projected earnings on plan investments	(43,849,856)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(4,946,732)
Administrative expenses	120,171
Recognition of beginning Deferred Outflows of Resources	10,118,807
Recognition of beginning Deferred Inflows of Resources	(10,589,045)
<b>Total Pension Expense</b>	<b>\$ 9,831,473</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.30 years.

**PROTECTION OCCUPATION**

Service Cost at end of Year	\$ 55,685,133
Interest on the Total Pension Liability	103,697,854
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	250,674
Expensed portion of current-period assumption changes	10,835,577
Employee contributions including service purchases	(23,223,542)
Projected earnings on plan investments	(104,544,875)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(11,760,125)
Administrative expenses	516,896
Recognition of beginning Deferred Outflows of Resources	23,955,185
Recognition of beginning Deferred Inflows of Resources	<u>(21,752,373)</u>
<b>Total Pension Expense</b>	<b>\$ 33,660,404</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.30 years.

**ALL MEMBERSHIP GROUPS**

Service Cost at end of Year	\$ 822,363,095
Interest on the Total Pension Liability	2,523,074,401
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	6,812,464
Expensed portion of current-period assumption changes	270,310,091
Employee contributions including service purchases	(477,625,986)
Projected earnings on plan investments	(2,094,028,426)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(237,143,059)
Administrative expenses	15,898,996
Recognition of beginning Deferred Outflows of Resources	557,337,230
Recognition of beginning Deferred Inflows of Resources	<u>(435,430,372)</u>
<b>Total Pension Expense</b>	<b>\$ 951,568,434</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.30 years.

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

The following tables show the deferred outflows of resources and the deferred inflows of resources as of June 30, 2017, for each of the three membership groups, as well as the total membership which will be recognized in pension expense in future years.

Regular Membership			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2018	\$783,529,389	\$623,525,155	\$160,004,234
2019	746,084,169	237,664,704	508,419,465
2020	538,373,043	237,664,704	300,708,339
2021	260,266,151	225,949,318	34,316,833
2022	78,079,846	0	78,079,846
Thereafter	0	0	0

Sheriffs and Deputies			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2018	\$15,888,960	\$15,535,778	\$353,182
2019	15,888,961	6,015,403	9,873,558
2020	11,861,244	5,460,247	6,400,997
2021	5,770,153	5,109,123	661,030
2022	1,731,046	0	1,731,046
Thereafter	0	0	0

Protection Occupation			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2018	\$35,041,436	\$33,512,500	\$1,528,936
2019	35,041,436	13,121,800	21,919,636
2020	25,528,951	12,130,770	13,398,181
2021	11,086,251	11,820,261	(734,010)
2022	3,325,876	0	3,325,876
Thereafter	0	0	0

**ALL MEMBERSHIP GROUPS**

<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2018	\$834,459,785	\$672,573,433	\$161,886,352
2019	797,014,566	256,801,907	540,212,659
2020	575,763,238	255,255,721	320,507,517
2021	277,122,555	242,878,702	34,243,853
2022	83,136,768	0	83,136,768
Thereafter	0	0	0

**Iowa Public Employees' Retirement System**





**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

Mary Mosiman, CPA  
Auditor of State

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Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit Performed in Accordance with  
Government Auditing Standards

To the Members of the Iowa Public Employees' Retirement System Investment Board:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2017 Actual Employer Contributions, Employer Allocation Percentage, the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Allocable Plan Pension Expense (specified column totals) included in the accompanying Schedules of Employer Allocations and Collective Pension Amounts by Employer (Schedules) of the Iowa Public Employees' Retirement System (IPERS) for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2017 and the related Notes to Schedules, and have issued our report thereon dated February 21, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the Schedules, we considered IPERS' internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the Schedules, but not for the purpose of expressing an opinion on the effectiveness of IPERS' internal control. Accordingly, we do not express an opinion on the effectiveness of IPERS' internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of IPERS' Schedules will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control which is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control we consider to be material weaknesses. However, material weaknesses may exist which have not been identified.


### Compliance and Other Matters

As part of obtaining reasonable assurance about whether IPERS' Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of Schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the effectiveness of IPERS' internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of IPERS during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

  
MARY MOSIMAN, CPA  
Auditor of State

February 21, 2018

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2017

**Findings Related to the Schedules:**

**INTERNAL CONTROL DEFICIENCIES:**

No material weaknesses in internal control over financial reporting were noted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

Iowa Public Employees' Retirement System

Staff

This audit was performed by:

Pamela J. Bormann, CPA, Manager  
Cole L. Hocker, CPA, Staff Auditor  
Lesley R. Geary, CPA, Senior Auditor II  
Alex W. Case, Staff Auditor  
Mitchell M. Kirby, Assistant Auditor  
Cody L. Mathews, Assistant Auditor  
Adam R. McCleish, Assistant Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large, stylized initial "A".

Andrew E. Nielsen, CPA  
Deputy Auditor of State