



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

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Rob Sand
Auditor of State

NEWS RELEASE

FOR RELEASE

March 10, 2020

Contact: Marlys Gaston
515/281-5834

Auditor of State Rob Sand 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, 2019.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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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, 2019

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Iowa Public Employees' Retirement System

Officials

<u>Name</u>	<u>Title</u>	Term <u>Expires</u>
Investment Board		
Voting Members:		
Treasurer Michael Fitzgerald	Chairperson	Ex Officio Member
Lisa Stange	Vice Chairperson	April 30, 2023
David Creighton	Member	April 30, 2021
Phyllis Peterson	Member	April 30, 2022
Marlene Sprouse	Member	April 30, 2023
Justin Kirchhoff	Member	April 30, 2025
Wayne Walter	Member	April 30, 2025

Nonvoting Members:

Representative Mary Ann Hanusa	Member	January 10, 2021
Representative Mary Mascher	Member	January 10, 2021
Senator Pam Jochum	Member	January 10, 2021
Senator Mark Lofgren	Member	January 10, 2021

IPERS

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



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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 2019 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, 2019, 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 2019 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 2019 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 2019 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 2019 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, 2019, in accordance with U.S. generally accepted accounting principles.

Other Matter

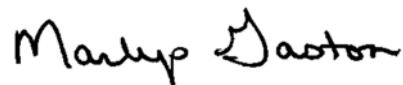
We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of IPERS as of and for the year ended June 30, 2019, and our report thereon, dated December 9, 2019, expressed an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated February 26, 2020 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, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of IPERS' 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.


Marlys K. Gaston, CPA
Deputy Auditor of State

February 26, 2020

Iowa Public Employees' Retirement System

**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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	\$ 21,311	0.002947%	\$ 171,772	305,012
00111	PAGE COUNTY SOIL & WATER CONSERVATION	5,953	0.000823%	47,984	85,204
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	4,817	0.000666%	38,830	68,949
00114	LYON CO SOIL & WATER CONSERVATION DIST	64	0.000009%	517	919
00115	MID IOWA COMMUNITY ACTION INC (MICA)	300,568	0.041558%	2,422,659	4,301,860
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	4,212	0.000582%	33,947	60,279
00119	MARION CO. SOIL & WATER CONSERVATION DIST	4,346	0.000601%	35,032	62,205
00121	HARRISON COUNTY LANDFILL COMMISSION	23,791	0.003290%	191,764	340,510
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	3,169	0.000438%	25,543	45,356
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	958,025	0.132462%	7,721,943	13,711,679
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	6,770	0.000936%	54,570	96,899
00131	PARKERSBURG ECONOMIC DEVELOPMENT	1,878	0.000260%	15,138	26,880
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,093	0.000151%	8,812	15,647
00133	COMMUNITY HOUSING INITIATIVES INC.	165,053	0.022821%	1,330,370	2,362,308
00137	CITY OF WESTWOOD	396	0.000055%	3,196	5,675
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	13,478	0.001864%	108,639	192,907
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	11,908	0.001646%	95,982	170,434
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	30,684	0.004243%	247,320	439,161
00145	NEW OPPORTUNITIES, INC.	279,673	0.038669%	2,254,240	4,002,803
00147	WHAT CHEER PUBLIC LIBRARY	834	0.000115%	6,721	11,934
00148	AMANA COLONIES LAND USE DISTRICT	1,661	0.000230%	13,391	23,779
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	172,821	0.023895%	1,392,983	2,473,488
00153	FERTILE PUBLIC LIBRARY	1,166	0.000161%	9,398	16,688
00155	HAMILTON COUNTY SEED	2,088	0.000289%	16,828	29,880
00173	CITY OF SAINT DONATUS	1,350	0.000187%	10,882	19,322
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,097	0.000566%	33,019	58,632
00177	WGML REFUSE COMMISSION	113	0.000016%	913	1,621
00182	IOWA COUNTY ENGINEERS ASSOCIATION	61,451	0.008497%	495,308	879,508
00189	GREENBELT HOME CARE	100,448	0.013888%	809,635	1,437,651
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	123,693	0.017102%	997,000	1,770,349
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	385,707	0.053330%	3,108,903	5,520,407
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	157,887	0.021830%	1,272,612	2,259,748
00198	OPERATION THRESHOLD INC.	203,105	0.028082%	1,637,083	2,906,931
00199	WEST CENTRAL COMMUNITY ACTION	372,665	0.051527%	3,003,780	5,333,743
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	315,331	0.043599%	2,541,657	4,513,162
00201	MID-SIOUX OPPORTUNITY INC.	251,710	0.034803%	2,028,847	3,602,577
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	260,686	0.036044%	2,101,199	3,731,051

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
60,012	476	18,399	8,120	26,995	6,176	27,477	33,653	31,598	
16,764	133	5,140	2,268	7,541	1,725	7,676	9,401	8,827	
13,566	108	4,159	1,836	6,103	1,396	6,211	7,607	7,143	
181	1	55	24	80	19	83	102	95	
846,405	6,716	259,501	114,526	380,743	87,106	387,531	474,637	445,651	
11,860	94	3,636	1,605	5,335	1,221	5,430	6,651	6,245	
12,239	97	3,752	1,656	5,505	1,260	5,604	6,864	6,444	
66,997	532	20,541	9,065	30,138	6,895	30,675	37,570	35,275	
8,924	71	2,736	1,207	4,014	918	4,086	5,004	4,699	
2,697,819	21,407	827,131	365,038	1,213,576	277,641	1,235,209	1,512,850	1,420,462	
19,065	151	5,845	2,580	8,576	1,962	8,729	10,691	10,038	
5,289	42	1,622	716	2,380	544	2,422	2,966	2,785	
3,079	24	944	417	1,385	317	1,410	1,727	1,621	
464,792	3,688	142,502	62,890	209,080	47,833	212,807	260,640	244,723	
1,116	9	342	151	502	115	511	626	588	
37,955	301	11,637	5,136	17,074	3,906	17,378	21,284	19,984	
33,533	266	10,281	4,537	15,084	3,451	15,353	18,804	17,656	
86,406	686	26,492	11,692	38,870	8,892	39,562	48,454	45,495	
787,565	6,249	241,461	106,564	354,274	81,051	360,590	441,641	414,670	
2,348	19	720	318	1,057	242	1,075	1,317	1,236	
4,679	37	1,434	633	2,104	481	2,142	2,623	2,463	
486,667	3,862	149,208	65,850	218,920	50,084	222,823	272,907	256,241	
3,283	26	1,007	444	1,477	338	1,503	1,841	1,729	
5,879	47	1,802	795	2,644	605	2,692	3,297	3,095	
3,802	30	1,166	514	1,710	391	1,741	2,132	2,002	
11,536	92	3,537	1,561	5,190	1,187	5,282	6,469	6,074	
319	3	98	43	144	33	146	179	168	
173,046	1,373	53,055	23,415	77,843	17,809	79,230	97,039	91,113	
282,863	2,245	86,724	38,274	127,243	29,110	129,510	158,620	148,933	
348,322	2,764	106,793	47,131	156,688	35,847	159,481	195,328	183,399	
1,086,159	8,619	333,008	146,967	488,594	111,780	497,303	609,083	571,887	
444,613	3,528	136,315	60,160	200,003	45,756	203,568	249,324	234,099	
571,949	4,538	175,355	77,390	257,283	58,861	261,869	320,730	301,144	
1,049,432	8,327	321,748	141,997	472,072	108,000	480,487	588,487	552,549	
887,980	7,046	272,248	120,151	399,445	91,385	406,566	497,951	467,541	
708,819	5,625	217,319	95,909	318,853	72,947	324,536	397,483	373,209	
734,097	5,825	225,068	99,330	330,223	75,548	336,110	411,658	386,518	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00203	MATURA ACTION CORPORATION	161,333	0.022307%	1,300,388	2,309,070
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	362,204	0.050080%	2,919,463	5,184,023
00205	COMMUNITY ACTION OF EASTERN IOWA	271,737	0.037572%	2,190,271	3,889,215
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	122,066	0.016878%	983,886	1,747,065
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	636,473	0.088002%	5,130,144	9,109,480
00210	CITY OF BALLTOWN	205	0.000028%	1,651	2,932
00213	CITY OF KINROSS	57	0.000008%	457	811
00215	REGIONAL TRANSIT AUTHORITY INC	147,210	0.020354%	1,186,549	2,106,928
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	214,133	0.029607%	1,725,970	3,064,766
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	4,896	0.000677%	39,463	70,074
00218	FREESTATE WATER AND SANITARY DISTRICT	1,324	0.000183%	10,675	18,956
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	5,406	0.000747%	43,571	77,368
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	3,327	0.000460%	26,815	47,615
00226	APPANOOSA COUNTY SOIL AND WATER DISTRICT	753	0.000104%	6,069	10,777
00227	CEDAR COUNTY SOIL & WATER CONS DISTRICT	1,651	0.000228%	13,308	23,631
00234	THE COMMUNITY AGENCY	44,297	0.006125%	357,048	634,002
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	996	0.000138%	8,025	14,250
00241	INDEPENDENCE LIGHT & POWER TELECOMM	47,871	0.006619%	385,857	685,157
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	446,182	0.061692%	3,596,345	6,385,949
00245	CHARLES CITY AREA DEVELOPMENT CORP	12,358	0.001709%	99,609	176,874
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	21,689	0.002999%	174,822	310,428
00256	LOUISA SOIL & WATER CONSERVATION DIST	510	0.000070%	4,109	7,296
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	5,807	0.000803%	46,805	83,111
00278	AGWSR COMMUNITY SCHOOL DISTRICT	465,862	0.064413%	3,754,974	6,667,621
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	548,740	0.075872%	4,422,995	7,853,812
00283	HENRY COUNTY SOIL & WATER CONS DIST	3,844	0.000531%	30,984	55,017
00287	MADISON COUNTY SOIL & WATER	8,527	0.001179%	68,731	122,044
00288	CLARKE COUNTY SOIL & WATER	3,749	0.000518%	30,219	53,660
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	30,217	0.004178%	243,561	432,485
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	544	0.000075%	4,382	7,781
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	17,366	0.002401%	139,971	248,543
00294	COMMUNITY & FAMILY RESOURCES	299,883	0.041463%	2,417,137	4,292,056
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	3,720	0.000514%	29,982	53,239
00300	CITY OF MAHARISHI VEDIC CITY	7,469	0.001033%	60,201	106,897
00301	CITY OF SAGEVILLE	1,416	0.000196%	11,414	20,267
00303	CITY OF UDELL	85	0.000012%	685	1,216
00304	CITY OF TURIN	120	0.000017%	966	1,714

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
454,317	3,605	139,290	61,473	204,368	46,755	208,011	254,766	239,208	
1,019,974	8,094	312,716	138,011	458,821	104,969	467,000	571,969	537,039	
765,216	6,072	234,609	103,540	344,221	78,751	350,358	429,109	402,903	
343,741	2,728	105,388	46,511	154,627	35,375	157,383	192,758	180,987	
1,792,321	14,222	549,512	242,517	806,251	184,453	820,622	1,005,075	943,697	
577	5	177	78	260	59	264	323	304	
159	1	49	22	72	16	73	89	84	
414,545	3,289	127,096	56,092	186,477	42,662	189,801	232,463	218,267	
603,003	4,785	184,876	81,592	271,253	62,057	276,088	338,145	317,495	
13,787	109	4,227	1,866	6,202	1,419	6,313	7,732	7,259	
3,730	30	1,143	505	1,678	384	1,708	2,092	1,964	
15,222	121	4,667	2,060	6,848	1,567	6,970	8,537	8,015	
9,368	74	2,872	1,268	4,214	964	4,289	5,253	4,933	
2,120	17	650	287	954	218	971	1,189	1,116	
4,649	37	1,425	629	2,091	478	2,129	2,607	2,448	
124,742	990	38,245	16,879	56,114	12,838	57,114	69,952	65,679	
2,804	22	860	379	1,261	289	1,284	1,573	1,476	
134,807	1,070	41,331	18,241	60,642	13,873	61,722	75,595	70,979	
1,256,457	9,970	385,220	170,010	565,200	129,306	575,274	704,580	661,552	
34,801	276	10,670	4,709	15,655	3,581	15,934	19,515	18,323	
61,078	485	18,726	8,264	27,475	6,286	27,965	34,251	32,159	
1,435	11	440	194	645	148	657	805	756	
16,352	130	5,014	2,213	7,357	1,683	7,487	9,170	8,610	
1,311,877	10,410	402,211	177,508	590,129	135,009	600,649	735,658	690,732	
1,545,264	12,262	473,766	209,088	695,116	159,028	707,506	866,534	813,616	
10,825	86	3,319	1,465	4,870	1,114	4,956	6,070	5,699	
24,013	191	7,362	3,249	10,802	2,471	10,994	13,465	12,643	
10,558	84	3,237	1,429	4,750	1,087	4,834	5,921	5,559	
85,093	675	26,089	11,514	38,278	8,757	38,960	47,717	44,803	
1,531	12	469	207	688	158	701	859	806	
48,902	388	14,993	6,617	21,998	5,033	22,390	27,423	25,748	
844,477	6,701	258,910	114,265	379,876	86,908	386,647	473,555	444,636	
10,475	83	3,212	1,417	4,712	1,078	4,796	5,874	5,515	
21,032	167	6,448	2,846	9,461	2,165	9,630	11,795	11,074	
3,988	32	1,223	540	1,795	410	1,826	2,236	2,100	
239	2	73	32	107	25	110	135	126	
337	3	103	46	152	35	154	189	178	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00306	CITY OF GIBSON	156	0.000022%	1,255	2,229
00307	CITY OF OAKLAND ACRES	396	0.000055%	3,196	5,675
00308	CITY OF GILLETT GROVE	274	0.000038%	2,207	3,918
00309	IOWA NORTHLAND REGIONAL HOUSING	6,998	0.000968%	56,408	100,162
00314	LYTTON LIBRARY	1,380	0.000191%	11,124	19,753
00316	CROSSROADS MENTAL HEALTH CENTER	112,038	0.015491%	903,055	1,603,534
00317	KIDS WORLD INC	22,717	0.003141%	183,108	325,141
00319	STATE - DEPARTMENT OF REVENUE	1,690,879	0.233790%	13,628,940	24,200,598
00320	ZION RECOVERY SERVICES INC	190,124	0.026288%	1,532,450	2,721,137
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	283,656	0.039220%	2,286,343	4,059,807
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	90,397	0.012499%	728,625	1,293,803
00324	MONONA COUNTY SANITARY LANDFILL	17,826	0.002465%	143,681	255,130
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	566,125	0.078276%	4,563,124	8,102,636
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	55,687	0.007700%	448,855	797,021
00327	HAMILTON SOIL AND WATER CONS DIST	911	0.000126%	7,343	13,038
00329	MARION CO FAIR ASSOC	25,446	0.003518%	205,101	364,193
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	319,446	0.044168%	2,574,825	4,572,058
00331	BATTLE CREEK COMMUNITY AMBULANCE	963	0.000133%	7,761	13,781
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	6,188	0.000856%	49,881	88,572
00334	ROCK RAPIDS MUNICIPAL UTILITY	62,773	0.008679%	505,966	898,432
00335	CRAWFORD COUNTY SWCD	112	0.000015%	900	1,598
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	16,208	0.002241%	130,640	231,975
00338	CLAYTON RIDGE COMM SCH DIST	389,208	0.053814%	3,137,124	5,570,519
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	231,268	0.031976%	1,864,087	3,310,016
00340	UNITED COMMUNITY HEALTH CENTER, INC	162,731	0.022500%	1,311,655	2,329,075
00341	MITCHELL CO ECON DEV COMMISSION	6,791	0.000939%	54,736	97,194
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	8,539	0.001181%	68,824	122,209
00343	UNION CO SOIL & WATER CONS DISTRICT	2,265	0.000313%	18,255	32,414
00344	SOUTHERN IOWA RC&D AREA	16,617	0.002298%	133,936	237,828
00345	MASON CITY HOUSING AUTHORITY	19,428	0.002686%	156,594	278,061
00350	LINKING FAMILIES AND COMMUNITIES	9,096	0.001258%	73,313	130,180
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	12,024	0.001662%	96,913	172,086
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,642,151	0.227053%	13,236,182	23,503,187
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	188,491	0.026062%	1,519,285	2,697,759
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	12,753	0.001763%	102,792	182,525
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	71,581	0.009897%	576,961	1,024,496
00361	GRAETTINGER-TERRIL CSD	261,096	0.036101%	2,104,508	3,736,928

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
439	3	134	59	196	45	201	246	231	
1,116	9	342	151	502	115	511	626	588	
771	6	236	104	346	79	353	432	406	
19,707	156	6,042	2,667	8,865	2,028	9,023	11,051	10,376	
3,887	31	1,192	526	1,749	400	1,779	2,179	2,046	
315,501	2,504	96,730	42,690	141,924	32,469	144,453	176,922	166,118	
63,973	508	19,614	8,656	28,778	6,584	29,290	35,874	33,683	
4,761,550	37,783	1,459,855	644,279	2,141,917	490,026	2,180,097	2,670,123	2,507,062	
535,393	4,248	164,147	72,443	240,838	55,099	245,132	300,231	281,896	
798,781	6,338	244,900	108,082	359,320	82,205	365,725	447,930	420,576	
254,560	2,020	78,046	34,444	114,510	26,198	116,551	142,749	134,032	
50,198	398	15,390	6,792	22,580	5,166	22,983	28,149	26,430	
1,594,221	12,650	488,776	215,712	717,138	164,066	729,921	893,987	839,393	
156,817	1,244	48,079	21,219	70,542	16,138	71,799	87,937	82,567	
2,565	20	786	347	1,153	264	1,175	1,439	1,351	
71,656	569	21,969	9,696	32,234	7,374	32,808	40,182	37,729	
899,568	7,138	275,801	121,719	404,658	92,577	411,871	504,448	473,642	
2,711	22	831	367	1,220	279	1,241	1,520	1,428	
17,427	138	5,343	2,358	7,839	1,793	7,979	9,772	9,176	
176,769	1,403	54,196	23,918	79,517	18,192	80,935	99,127	93,073	
314	2	96	43	141	32	144	176	166	
45,642	362	13,993	6,176	20,531	4,697	20,897	25,594	24,031	
1,096,019	8,697	336,031	148,301	493,029	112,795	501,817	614,612	577,078	
651,257	5,168	199,670	88,121	292,959	67,023	298,181	365,204	342,901	
458,253	3,636	140,497	62,006	206,139	47,160	209,813	256,973	241,281	
19,123	152	5,863	2,588	8,603	1,968	8,756	10,724	10,069	
24,045	191	7,372	3,254	10,817	2,475	11,009	13,484	12,660	
6,378	51	1,955	863	2,869	656	2,920	3,576	3,358	
46,793	371	14,346	6,332	21,049	4,816	21,425	26,241	24,638	
54,709	434	16,773	7,403	24,610	5,630	25,049	30,679	28,806	
25,613	203	7,853	3,466	11,522	2,636	11,727	14,363	13,486	
33,859	269	10,381	4,581	15,231	3,484	15,502	18,986	17,827	
4,624,332	36,694	1,417,785	625,712	2,080,191	475,904	2,117,271	2,593,175	2,434,813	
530,793	4,212	162,737	71,821	238,770	54,626	243,026	297,652	279,474	
35,912	285	11,010	4,859	16,154	3,696	16,443	20,139	18,909	
201,573	1,599	61,801	27,275	90,675	20,745	92,291	113,036	106,133	
735,253	5,834	225,423	99,486	330,743	75,667	336,639	412,306	387,127	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	166,544	0.023027%	1,342,393	2,383,656
00365	GREEN HILLS AEA	1,674,897	0.231581%	13,500,126	23,971,866
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,024	0.000418%	24,378	43,288
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	486,580	0.067277%	3,921,964	6,964,142
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	604,043	0.083518%	4,868,747	8,645,322
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	425,647	0.058852%	3,430,828	6,092,043
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	436,569	0.060363%	3,518,866	6,248,371
00371	CAM COMMUNITY SCHOOL DISTRICT	303,080	0.041906%	2,442,909	4,337,817
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	307,978	0.042583%	2,482,389	4,407,921
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	535,929	0.074101%	4,319,735	7,670,455
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	396,497	0.054822%	3,195,871	5,674,835
00376	CREW PUBLIC LIBRARY	1,507	0.000208%	12,145	21,566
00377	DES MOINES AIRPORT AUTHORITY	410,460	0.056752%	3,308,416	5,874,678
00379	MENLO PUBLIC LIBRARY	1,329	0.000184%	10,709	19,016
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	52,123	0.007207%	420,128	746,012
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	652,532	0.090223%	5,259,588	9,339,330
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	480,647	0.066457%	3,874,149	6,879,238
00383	SOUTHERN IOWA TROLLEY	88,749	0.012271%	715,338	1,270,209
00386	IOWA PUBLIC POWER AGENCY	1,359	0.000188%	10,957	19,456
00388	OSCEOLA WATER WORKS	39,922	0.005520%	321,781	571,380
00389	STATE - HOMELAND SEC & EMERG MNGMT	413,608	0.057188%	3,333,790	5,919,735
00390	STATE - IOWA PUBLIC INFORMATION BOARD	17,563	0.002428%	141,559	251,363
00391	NORTHEAST IOWA AREA AGENCY ON AGING	227,632	0.031474%	1,834,779	3,257,976
00392	MILESTONES AREA AGENCY ON AGING	202,030	0.027934%	1,628,421	2,891,549
00393	THE HERITAGE AREA AGENCY ON AGING	66,676	0.009219%	537,429	954,301
00394	AGING RESOURCES OF CENTRAL IOWA	66,042	0.009131%	532,313	945,216
00395	CONNECTIONS AREA AGENCY ON AGING	164,880	0.022797%	1,328,977	2,359,835
00396	EASTON VALLEY COMM SCHOOL DIST	316,421	0.043750%	2,550,443	4,528,763
00397	CITY OF URBANDALE WATER UTILITY	129,041	0.017842%	1,040,109	1,846,898
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	90,703	0.012541%	731,092	1,298,183
00399	10-15 REGIONAL TRANSIT AGENCY	150,422	0.020798%	1,212,440	2,152,902
00400	TWO RIVERS LEVEE & DRAINAGE DIST	25,054	0.003464%	201,942	358,584
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	880,305	0.121716%	7,095,499	12,599,315
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	676,441	0.093528%	5,452,296	9,681,517
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	567,380	0.078449%	4,573,238	8,120,595
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	621,273	0.085901%	5,007,631	8,891,936
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,006,170	0.139119%	8,110,005	14,400,751

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
468,992	3,721	143,789	63,459	210,969	48,265	214,730	262,995	246,935	
4,716,546	37,426	1,446,057	638,190	2,121,673	485,394	2,159,492	2,644,886	2,483,366	
8,517	68	2,611	1,152	3,831	877	3,900	4,777	4,484	
1,370,219	10,873	420,098	185,402	616,373	141,013	627,361	768,374	721,450	
1,700,996	13,498	521,512	230,160	765,170	175,055	778,809	953,864	895,612	
1,198,630	9,511	367,491	162,185	539,187	123,355	548,798	672,153	631,105	
1,229,388	9,755	376,921	166,347	553,023	126,520	562,881	689,401	647,300	
853,480	6,772	261,670	115,483	383,925	87,834	390,770	478,604	449,376	
867,273	6,882	265,899	117,350	390,131	89,254	397,085	486,339	456,639	
1,509,188	11,976	462,705	204,206	678,887	155,315	690,988	846,303	794,621	
1,116,543	8,860	342,324	151,078	502,262	114,907	511,214	626,121	587,885	
4,243	34	1,301	574	1,909	437	1,943	2,380	2,234	
1,155,863	9,172	354,379	156,398	519,949	118,953	529,217	648,170	608,587	
3,742	30	1,147	506	1,683	385	1,713	2,098	1,970	
146,780	1,165	45,002	19,861	66,028	15,106	67,204	82,310	77,283	
1,837,545	14,581	563,377	248,636	826,594	189,107	841,328	1,030,435	967,508	
1,353,513	10,740	414,977	183,142	608,859	139,294	619,712	759,006	712,655	
249,918	1,983	76,623	33,816	112,422	25,720	114,426	140,146	131,587	
3,828	30	1,174	518	1,722	394	1,753	2,147	2,016	
112,421	892	34,467	15,212	50,571	11,570	51,472	63,042	59,192	
1,164,728	9,242	357,097	157,598	523,937	119,866	533,276	653,142	613,255	
49,456	392	15,163	6,692	22,247	5,090	22,644	27,734	26,040	
641,018	5,087	196,531	86,735	288,353	65,969	293,493	359,462	337,510	
568,922	4,514	174,427	76,980	255,921	58,550	260,484	319,034	299,550	
187,762	1,490	57,566	25,406	84,462	19,323	85,968	105,291	98,861	
185,974	1,476	57,018	25,164	83,658	19,139	85,149	104,288	97,920	
464,306	3,684	142,353	62,825	208,862	47,783	212,584	260,367	244,467	
891,049	7,071	273,189	120,567	400,827	91,701	407,971	499,672	469,157	
363,383	2,883	111,411	49,169	163,463	37,397	166,377	203,774	191,329	
255,422	2,027	78,310	34,561	114,898	26,286	116,946	143,232	134,485	
423,591	3,361	129,870	57,316	190,547	43,593	193,943	237,536	223,030	
70,553	560	21,631	9,546	31,737	7,261	32,303	39,564	37,148	
2,478,958	19,671	760,029	335,425	1,115,125	255,117	1,135,002	1,390,119	1,305,226	
1,904,871	15,115	584,019	257,746	856,880	196,036	872,154	1,068,190	1,002,957	
1,597,754	12,678	489,859	216,190	718,727	164,430	731,539	895,969	841,253	
1,749,519	13,883	536,389	236,725	786,997	180,048	801,025	981,073	921,160	
2,833,397	22,483	868,698	383,383	1,274,564	291,593	1,297,283	1,588,876	1,491,846	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	256,811	0.035508%	2,069,969	3,675,596
00408	NORTH UNION COMMUNITY SCHOOL DIST	247,498	0.034220%	1,994,898	3,542,294
00409	DES MOINES CO EMERGENCY COMM CTR	57,656	0.007972%	464,720	825,194
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	19,215	0.002657%	154,875	275,009
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,726	0.000239%	13,916	24,710
00413	CLAYTON COUNTY DEVELOPMENT GROUP	4,531	0.000627%	36,523	64,853
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	649,145	0.089754%	5,232,286	9,290,851
00415	DUBUQUE COUNTY LIBRARY DISTRICT	36,426	0.005036%	293,600	521,340
00416	AHSTW COMM SCHOOL DIST	482,355	0.066693%	3,887,915	6,903,681
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	74,533	0.010305%	600,754	1,066,745
00418	PRAIRIE SOLID WASTE AGENCY	6,092	0.000842%	49,105	87,195
00419	OABCIG COMMUNITY SCHOOL DISTRICT	585,962	0.081018%	4,723,015	8,386,550
00420	STATE - BOARD OF EDUCATIONAL EXAMINERS	99,808	0.013800%	804,482	1,428,501
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	463,675	0.064110%	3,737,345	6,636,318
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	746,779	0.103254%	6,019,241	10,688,230
01201	ADAIR COUNTY	202,501	0.027999%	1,632,209	2,898,276
01203	ADAIR COUNTY AGRI EXT DIST	12,370	0.001710%	99,707	177,048
01204	ADAIR COUNTY HEALTH SYSTEM	396,694	0.054849%	3,197,460	5,677,657
01205	ADAIR CO ASSESSOR	11,243	0.001554%	90,620	160,912
01207	ADAIR CO SANITARY LANDFILL	10,874	0.001503%	87,645	155,630
01301	CITY OF FONTANELLE	22,301	0.003083%	179,754	319,186
01302	CITY OF GREENFIELD	96,791	0.013383%	780,159	1,385,311
01303	CITY OF CASEY	11,371	0.001572%	91,655	162,749
01306	CITY OF ADAIR	15,190	0.002100%	122,436	217,407
01308	CITY OF ORIENT	9,562	0.001322%	77,075	136,860
01309	CITY OF BRIDGEWATER	697	0.000096%	5,620	9,980
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,875	0.000398%	23,174	41,150
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	909	0.000126%	7,330	13,015
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	192,209	0.026576%	1,549,255	2,750,977
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	120,078	0.016603%	967,858	1,718,603
02201	ADAMS COUNTY	154,241	0.021326%	1,243,221	2,207,559
02203	ADAMS CO AGR EXT DIST	4,254	0.000588%	34,292	60,892
02301	CITY OF CORNING	29,797	0.004120%	240,173	426,470
02303	CITY OF PRESCOTT	3,115	0.000431%	25,110	44,587
02306	CORNING HOUSING COMM	8,919	0.001233%	71,893	127,659
02546	CORNING COMMUNITY SCHOOL DISTRICT	320,349	0.044293%	2,582,096	4,584,969
02701	CORNING MUNICIPAL UTILITIES	45,939	0.006352%	370,278	657,495

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
723,186	5,739	221,723	97,853	325,315	74,425	331,114	405,539	380,774	
696,958	5,530	213,682	94,305	313,517	71,726	319,106	390,832	366,964	
162,360	1,288	49,778	21,969	73,035	16,709	74,337	91,046	85,486	
54,109	429	16,589	7,321	24,339	5,569	24,774	30,343	28,490	
4,862	39	1,491	658	2,188	500	2,226	2,726	2,560	
12,760	101	3,912	1,727	5,740	1,313	5,842	7,155	6,718	
1,828,006	14,505	560,453	247,345	822,303	188,126	836,961	1,025,087	962,486	
102,575	814	31,449	13,879	46,142	10,556	46,965	57,521	54,008	
1,358,323	10,778	416,451	183,793	611,022	139,789	621,914	761,703	715,187	
209,886	1,665	64,349	28,399	94,413	21,600	96,097	117,697	110,510	
17,156	136	5,260	2,321	7,717	1,766	7,855	9,621	9,033	
1,650,082	13,094	505,903	223,270	742,267	169,815	755,497	925,312	868,805	
281,062	2,230	86,172	38,030	126,432	28,925	128,686	157,611	147,986	
1,305,718	10,361	400,323	176,675	587,359	134,375	597,829	732,204	687,490	
2,102,945	16,687	644,747	284,547	945,981	216,421	962,843	1,179,264	1,107,247	
570,246	4,525	174,833	77,159	256,517	58,686	261,090	319,776	300,247	
34,835	276	10,680	4,713	15,669	3,585	15,949	19,534	18,341	
1,117,098	8,864	342,494	151,153	502,511	114,964	511,468	626,432	588,177	
31,660	251	9,707	4,284	14,242	3,258	14,496	17,754	16,670	
30,621	243	9,388	4,143	13,774	3,151	14,020	17,171	16,122	
62,801	498	19,254	8,498	28,250	6,463	28,754	35,217	33,066	
272,565	2,163	83,566	36,880	122,609	28,050	124,795	152,845	143,511	
32,021	254	9,818	4,333	14,405	3,295	14,661	17,956	16,860	
42,776	339	13,115	5,788	19,242	4,402	19,585	23,987	22,522	
26,928	214	8,256	3,644	12,114	2,771	12,329	15,100	14,178	
1,964	16	602	266	884	202	899	1,101	1,034	
8,096	64	2,482	1,096	3,642	833	3,707	4,540	4,263	
2,561	20	785	347	1,152	264	1,172	1,436	1,348	
541,264	4,295	165,947	73,238	243,480	55,703	247,820	303,523	284,988	
338,141	2,683	103,671	45,753	152,107	34,799	154,819	189,618	178,039	
434,345	3,447	133,167	58,771	195,385	44,700	198,867	243,567	228,692	
11,981	95	3,673	1,621	5,389	1,233	5,485	6,718	6,308	
83,909	666	25,726	11,354	37,746	8,635	38,418	47,053	44,180	
8,773	70	2,690	1,187	3,947	903	4,017	4,920	4,619	
25,117	199	7,701	3,399	11,299	2,585	11,500	14,085	13,225	
902,108	7,158	276,579	122,063	405,800	92,839	413,034	505,873	474,980	
129,364	1,027	39,662	17,504	58,193	13,313	59,230	72,543	68,113	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
03201	ALLAMAKEE COUNTY	333,967	0.046176%	2,691,868	4,779,889
03203	ALLAMAKEE CO AGR EXT DIST	16,354	0.002261%	131,820	234,070
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	3,184	0.000440%	25,668	45,578
03301	CITY OF HARPERS FERRY	10,254	0.001418%	82,648	146,757
03302	CITY OF WAUKON	86,434	0.011951%	696,682	1,237,083
03303	CITY OF NEW ALBIN	10,604	0.001466%	85,475	151,776
03304	CITY OF LANSING	18,100	0.002503%	145,890	259,054
03306	CITY OF POSTVILLE	32,604	0.004508%	262,797	466,643
03310	CITY OF WATERVILLE	1,725	0.000239%	13,907	24,695
03312	VETERAN'S MEMORIAL HOSPITAL	854,169	0.118102%	6,884,831	12,225,236
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	519,507	0.071830%	4,187,365	7,435,409
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	730,537	0.101008%	5,888,324	10,455,763
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	231,136	0.031958%	1,863,020	3,308,122
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	80,957	0.011194%	652,538	1,158,697
04201	APPANOOSE COUNTY	143,187	0.019798%	1,154,125	2,049,354
04203	APPANOOSE COUNTY AGRI	7,487	0.001035%	60,351	107,164
04207	APPANOOSE CO SECONDARY RD DEPT	110,406	0.015265%	889,900	1,580,175
04301	CITY OF CENTERVILLE	113,427	0.015683%	914,254	1,623,421
04304	CITY OF MOULTON	13,463	0.001861%	108,514	192,686
04305	CITY OF MYSTIC	8,196	0.001133%	66,059	117,299
04307	CITY OF MORAVIA	12,864	0.001779%	103,685	184,110
04311	CITY OF CINCINNATI	10,005	0.001383%	80,644	143,198
04312	CITY OF PLANO	24	0.000003%	190	338
04314	CITY OF NUMA	198	0.000027%	1,598	2,837
04315	CITY OF EXLINE	614	0.000085%	4,946	8,782
04316	CITY OF RATHBUN	470	0.000065%	3,788	6,726
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	15,287	0.002114%	123,219	218,797
04321	GARRETT MEMORIAL LIBRARY	754	0.000104%	6,079	10,795
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	896,417	0.123944%	7,225,367	12,829,920
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	231,354	0.031988%	1,864,775	3,311,239
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	140,662	0.019449%	1,133,773	2,013,216
04703	RATHBUN AREA SOLID WASTE COMM.	23,729	0.003281%	191,265	339,625
05201	AUDUBON COUNTY	224,802	0.031082%	1,811,967	3,217,468
05203	AUDUBON COUNTY AGR EXTENSION DISTRICT	6,597	0.000912%	53,174	94,420
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	517,808	0.071595%	4,173,669	7,411,089
05301	CITY OF EXIRA	14,973	0.002070%	120,687	214,301
05302	CITY OF AUDUBON	32,017	0.004427%	258,063	458,236

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
940,459	7,463	288,338	127,252	423,053	96,786	430,594	527,380	495,173	
46,054	365	14,120	6,232	20,717	4,740	21,086	25,826	24,248	
8,968	71	2,749	1,213	4,033	923	4,106	5,029	4,722	
28,875	229	8,853	3,907	12,989	2,972	13,221	16,193	15,203	
243,400	1,931	74,625	32,934	109,490	25,049	111,442	136,491	128,156	
29,862	237	9,156	4,041	13,434	3,073	13,673	16,746	15,723	
50,970	404	15,627	6,897	22,928	5,245	23,337	28,582	26,837	
91,814	729	28,149	12,423	41,301	9,449	42,037	51,486	48,342	
4,859	39	1,490	657	2,186	500	2,225	2,725	2,558	
2,405,357	19,087	737,464	325,466	1,082,017	247,543	1,101,303	1,348,846	1,266,474	
1,462,942	11,609	448,527	197,949	658,085	150,556	669,814	820,370	770,271	
2,057,207	16,324	630,724	278,358	925,406	211,713	941,901	1,153,614	1,083,165	
650,884	5,165	199,556	88,070	292,791	66,984	298,010	364,994	342,705	
227,978	1,809	69,896	30,847	102,552	23,462	104,381	127,843	120,035	
403,217	3,200	123,623	54,559	181,382	41,496	184,615	226,111	212,303	
21,085	167	6,464	2,853	9,484	2,170	9,654	11,824	11,102	
310,905	2,467	95,321	42,068	139,856	31,996	142,349	174,345	163,698	
319,413	2,535	97,930	43,219	143,684	32,872	146,245	179,117	168,178	
37,912	301	11,623	5,130	17,054	3,902	17,358	21,260	19,961	
23,079	183	7,076	3,123	10,382	2,375	10,567	12,942	12,152	
36,224	287	11,106	4,901	16,294	3,728	16,585	20,313	19,073	
28,175	224	8,638	3,812	12,674	2,900	12,900	15,800	14,835	
66	1	20	9	30	7	30	37	35	
558	4	171	76	251	57	256	313	294	
1,728	14	530	234	778	178	791	969	910	
1,323	11	406	179	596	136	606	742	697	
43,049	342	13,199	5,825	19,366	4,430	19,710	24,140	22,666	
2,124	17	651	287	955	219	972	1,191	1,118	
2,524,330	20,031	773,940	341,564	1,135,535	259,786	1,155,776	1,415,562	1,329,116	
651,497	5,170	199,744	88,153	293,067	67,048	298,291	365,339	343,028	
396,107	3,143	121,443	53,597	178,183	40,765	181,359	222,124	208,559	
66,822	530	20,487	9,042	30,059	6,877	30,595	37,472	35,184	
633,048	5,023	194,088	85,657	284,768	65,149	289,844	354,993	333,314	
18,577	147	5,696	2,514	8,357	1,912	8,506	10,418	9,781	
1,458,157	11,571	447,060	197,301	655,932	150,063	667,624	817,687	767,752	
42,164	335	12,927	5,705	18,967	4,339	19,305	23,644	22,200	
90,159	715	27,642	12,199	40,556	9,279	41,280	50,559	47,471	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
05303	CITY OF KIMBALLTON	5,854	0.000809%	47,182	83,781
05305	CITY OF BRAYTON	3,434	0.000475%	27,682	49,155
05306	CITY OF GRAY	272	0.000038%	2,191	3,891
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	368,172	0.050906%	2,967,568	5,269,442
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	291,082	0.040247%	2,346,196	4,166,087
06201	BENTON COUNTY	437,752	0.060526%	3,528,403	6,265,305
06203	BENTON COUNTY AGR EXT DIST	12,881	0.001781%	103,825	184,360
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	11,112	0.001536%	89,564	159,036
06301	CITY OF VINTON	186,438	0.025778%	1,502,741	2,668,382
06302	CITY OF BELLE PLAINE	40,734	0.005632%	328,324	582,997
06303	CITY OF BLAIRSTOWN	15,992	0.002211%	128,897	228,879
06306	CITY OF NEWHALL	14,418	0.001994%	116,214	206,358
06307	CITY OF VAN HORNE	17,320	0.002395%	139,604	247,892
06308	CITY OF ATKINS	27,029	0.003737%	217,862	386,852
06309	CITY OF NORWAY	9,434	0.001304%	76,043	135,028
06311	CITY OF KEYSTONE	9,891	0.001368%	79,727	141,569
06312	CITY OF GARRISON	4,120	0.000570%	33,205	58,962
06314	CITY OF SHELLSBURG	19,616	0.002712%	158,112	280,757
06315	CITY OF URBANA	23,702	0.003277%	191,046	339,236
06317	CITY OF WALFORD	12,018	0.001662%	96,869	172,009
06318	CITY OF LUZERNE	174	0.000024%	1,400	2,487
06550	VINTON-SHELLSBURG COMM SCH DIST	1,191,147	0.164695%	9,600,967	17,048,218
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	401,728	0.055545%	3,238,040	5,749,715
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,072,539	0.148295%	8,644,957	15,350,653
07001	UNIVERSITY OF NORTHERN IOWA	2,112,407	0.292073%	17,026,573	30,233,697
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,151,841	0.159260%	9,284,149	16,485,651
07201	BLACK HAWK COUNTY	1,797,845	0.248580%	14,491,116	25,731,544
07204	BLACK HAWK COUNTY AGRI	27,455	0.003796%	221,295	392,948
07302	CITY OF CEDAR FALLS	920,129	0.127222%	7,416,493	13,169,297
07303	CITY OF WATERLOO	1,769,401	0.244647%	14,261,854	25,324,448
07304	CITY OF GILBERTVILLE	19,997	0.002765%	161,179	286,202
07305	CITY OF HUDSON	44,718	0.006183%	360,440	640,025
07306	CITY OF DUNKERTON	19,176	0.002651%	154,564	274,455
07311	CITY OF LA PORTE CITY	48,397	0.006692%	390,093	692,679
07319	CITY OF EVANSDALE	54,741	0.007569%	441,227	783,477
07321	CITY OF ELK RUN HEIGHTS	17,144	0.002370%	138,188	245,378
07327	CITY OF RAYMOND	4,818	0.000666%	38,836	68,961

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
16,484	131	5,054	2,230	7,415	1,696	7,547	9,243	8,679	
9,671	77	2,965	1,309	4,351	995	4,428	5,423	5,092	
766	6	235	104	345	79	351	430	403	
1,036,781	8,227	317,869	140,285	466,381	106,698	474,695	581,393	545,888	
819,692	6,504	251,311	110,911	368,726	84,357	375,299	459,656	431,586	
1,232,720	9,782	377,943	166,798	554,523	126,863	564,406	691,269	649,054	
36,274	288	11,121	4,908	16,317	3,733	16,608	20,341	19,099	
31,291	248	9,594	4,234	14,076	3,220	14,327	17,547	16,475	
525,013	4,166	160,965	71,039	236,170	54,031	240,380	294,411	276,431	
114,707	910	35,168	15,521	51,599	11,805	52,519	64,324	60,396	
45,033	357	13,807	6,093	20,257	4,634	20,618	25,252	23,711	
40,602	322	12,448	5,494	18,264	4,178	18,590	22,768	21,378	
48,774	387	14,954	6,599	21,940	5,019	22,331	27,350	25,680	
76,114	604	23,336	10,299	34,239	7,833	34,849	42,682	40,076	
26,567	211	8,145	3,595	11,951	2,734	12,164	14,898	13,988	
27,854	221	8,540	3,769	12,530	2,867	12,753	15,620	14,666	
11,601	92	3,557	1,570	5,219	1,194	5,312	6,506	6,108	
55,240	438	16,936	7,474	24,848	5,685	25,292	30,977	29,085	
66,746	530	20,464	9,031	30,025	6,869	30,560	37,429	35,143	
33,843	269	10,376	4,579	15,224	3,483	15,495	18,978	17,819	
489	4	150	66	220	50	224	274	258	
3,354,295	26,617	1,028,401	453,865	1,508,883	345,201	1,535,779	1,880,980	1,766,111	
1,131,276	8,977	346,840	153,071	508,888	116,423	517,960	634,383	595,642	
3,020,293	23,966	925,999	408,672	1,358,637	310,828	1,382,855	1,693,683	1,590,251	
5,948,582	47,202	1,823,790	804,895	2,675,887	612,187	2,723,585	3,335,772	3,132,061	
3,243,608	25,738	994,465	438,888	1,459,091	333,810	1,485,100	1,818,910	1,707,831	
5,062,769	40,173	1,552,206	685,037	2,277,416	521,025	2,318,011	2,839,036	2,665,660	
77,314	613	23,704	10,461	34,778	7,957	35,398	43,355	40,707	
2,591,104	20,561	794,413	350,599	1,165,573	266,658	1,186,348	1,453,006	1,364,274	
4,982,671	39,538	1,527,649	674,199	2,241,386	512,782	2,281,338	2,794,120	2,623,487	
56,311	447	17,265	7,619	25,331	5,795	25,782	31,577	29,649	
125,927	999	38,608	17,039	56,646	12,960	57,656	70,616	66,303	
54,000	428	16,556	7,307	24,291	5,557	24,724	30,281	28,432	
136,287	1,081	41,785	18,441	61,307	14,026	62,400	76,426	71,758	
154,152	1,223	47,262	20,858	69,343	15,864	70,579	86,443	81,164	
48,279	383	14,802	6,533	21,718	4,969	22,105	27,074	25,420	
13,568	108	4,160	1,836	6,104	1,396	6,212	7,608	7,144	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
07333	EVANSDALE MUNIC HOUSING AUTHORITY	8,458	0.001169%	68,174	121,056
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	7,488,529	1.035406%	60,359,576	107,179,124
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	3,605,271	0.498485%	29,059,459	51,600,219
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	280,108	0.038729%	2,257,749	4,009,034
07542	HUDSON COMMUNITY SCHOOL DISTRICT	485,948	0.067190%	3,916,872	6,955,100
07546	HAWKEYE COMMUNITY COLLEGE	1,052,189	0.145482%	8,480,928	15,059,390
07548	UNION COMMUNITY SCHOOL DISTRICT	655,525	0.090637%	5,283,710	9,382,164
07601	IA NORTHLAND REG COUNCIL OF GOVTS	82,903	0.011463%	668,224	1,186,551
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,300,798	0.456387%	26,605,323	47,242,466
07608	MET OF BLACK HAWK COUNTY	228,111	0.031540%	1,838,637	3,264,825
07609	REGIONAL TRANSIT COMMISSION	25,790	0.003566%	207,873	369,115
07701	WATERLOO WATER WORKS	118,084	0.016327%	951,791	1,690,073
07702	LA PORTE CITY UTILITY	34,560	0.004778%	278,559	494,631
07703	CEDAR FALLS UTILITIES	1,292,729	0.178740%	10,419,744	18,502,101
07704	EVANSDALE WATER WORKS	14,361	0.001986%	115,757	205,547
08001	STATE - WOODWARD RESOURCE CENTER	2,818,568	0.389711%	22,718,423	40,340,585
08201	BOONE COUNTY	544,503	0.075286%	4,388,839	7,793,160
08203	BOONE COUNTY AGRI	14,905	0.002061%	120,142	213,333
08204	BOONE COUNTY HOSPITAL	1,747,862	0.241669%	14,088,244	25,016,173
08301	CITY OF BOONE	209,256	0.028933%	1,686,657	2,994,958
08302	CITY OF OGDEN	24,124	0.003336%	194,449	345,279
08303	CITY OF MADRID	51,944	0.007182%	418,684	743,448
08307	CITY OF BOXHOLM	633	0.000088%	5,105	9,064
08308	CITY OF PILOT MOUND	2,117	0.000293%	17,060	30,293
08311	CITY OF BERKLEY	8	0.000001%	65	115
08312	CITY OF LUTHER	1,045	0.000144%	8,422	14,955
08313	CITY OF SHELDAAHL	9,288	0.001284%	74,863	132,932
08314	CITY OF BEAVER	170	0.000023%	1,370	2,432
08537	UNITED COMMUNITY SCHOOL DISTRICT	215,937	0.029857%	1,740,513	3,090,590
08538	OGDEN COMMUNITY SCHOOL DISTRICT	436,235	0.060316%	3,516,176	6,243,594
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,433,797	0.198245%	11,556,790	20,521,128
08542	MADRID COMMUNITY SCHOOL DISTRICT	409,187	0.056577%	3,298,159	5,856,466
08701	OGDEN MUNICIPAL UTILITIES	44,770	0.006190%	360,860	640,771
09201	BREMER COUNTY	577,154	0.079801%	4,652,018	8,260,482
09203	BREMER COUNTY AGRI EXTN DISTRICT	13,518	0.001869%	108,955	193,469
09301	CITY OF DENVER	35,616	0.004925%	287,078	509,758
09302	CITY OF SUMNER	46,936	0.006490%	378,317	671,769

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
23,818	189	7,302	3,223	10,714	2,451	10,905	13,356	12,541	
21,087,855	167,333	6,465,374	2,853,371	9,486,078	2,170,216	9,655,169	11,825,385	11,103,224	
10,152,518	80,561	3,112,684	1,373,724	4,566,969	1,044,826	4,648,376	5,693,202	5,345,526	
788,791	6,259	241,837	106,730	354,826	81,177	361,152	442,329	415,316	
1,368,440	10,859	419,553	185,162	615,574	140,830	626,546	767,376	720,514	
2,962,986	23,511	908,430	400,917	1,332,858	304,929	1,356,616	1,661,545	1,560,078	
1,845,973	14,648	565,961	249,776	830,385	189,975	845,187	1,035,162	971,946	
233,458	1,853	71,576	31,589	105,018	24,026	106,890	130,916	122,921	
9,295,115	73,757	2,849,811	1,257,710	4,181,278	956,589	4,255,810	5,212,399	4,894,084	
642,365	5,097	196,944	86,918	288,959	66,108	294,110	360,218	338,220	
72,625	576	22,266	9,827	32,669	7,474	33,252	40,726	38,238	
332,528	2,639	101,950	44,994	149,583	34,221	152,249	186,470	175,083	
97,320	772	29,838	13,168	43,778	10,016	44,559	54,575	51,241	
3,640,351	28,886	1,116,104	492,571	1,637,561	374,640	1,666,751	2,041,391	1,916,726	
40,442	321	12,399	5,472	18,192	4,162	18,517	22,679	21,294	
7,937,147	62,982	2,433,468	1,073,965	3,570,415	816,836	3,634,058	4,450,894	4,179,084	
1,533,331	12,167	470,107	207,473	689,747	157,800	702,042	859,842	807,333	
41,974	333	12,869	5,679	18,881	4,320	19,218	23,538	22,100	
4,922,017	39,057	1,509,053	665,992	2,214,102	506,540	2,253,567	2,760,107	2,591,551	
589,268	4,676	180,665	79,733	265,074	60,643	269,799	330,442	310,263	
67,935	539	20,828	9,192	30,559	6,991	31,104	38,095	35,769	
146,276	1,161	44,847	19,792	65,800	15,054	66,973	82,027	77,018	
1,783	14	547	241	802	184	817	1,001	939	
5,960	47	1,827	806	2,680	613	2,729	3,342	3,138	
23	-	7	3	10	2	10	12	12	
2,943	23	902	398	1,323	303	1,347	1,650	1,549	
26,155	208	8,019	3,539	11,766	2,692	11,975	14,667	13,771	
478	4	147	65	216	49	219	268	252	
608,084	4,825	186,434	82,279	273,538	62,580	278,414	340,994	320,170	
1,228,448	9,748	376,633	166,220	552,601	126,423	562,451	688,874	646,805	
4,037,601	32,039	1,237,898	546,323	1,816,260	415,522	1,848,634	2,264,156	2,125,887	
1,152,280	9,143	353,280	155,913	518,336	118,585	527,576	646,161	606,701	
126,074	1,000	38,653	17,059	56,712	12,975	57,723	70,698	66,381	
1,625,278	12,897	498,298	219,914	731,109	167,262	744,141	911,403	855,745	
38,066	302	11,671	5,151	17,124	3,917	17,429	21,346	20,042	
100,297	796	30,750	13,571	45,117	10,322	45,921	56,243	52,808	
132,173	1,049	40,523	17,884	59,456	13,602	60,516	74,118	69,592	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
09303	CITY OF WAVERLY	339,875	0.046993%	2,739,481	4,864,435
09304	CITY OF TRIPOLI	20,277	0.002804%	163,439	290,215
09305	CITY OF JANESVILLE	19,326	0.002672%	155,769	276,595
09307	CITY OF READLYN	18,230	0.002521%	146,938	260,914
09310	CITY OF FREDERIKA	1,595	0.000221%	12,856	22,829
09311	CITY OF PLAINFIELD	9,903	0.001369%	79,821	141,736
09313	WAVERLY UTILITIES	235,587	0.032574%	1,898,897	3,371,829
09315	WAVERLY LOW RENT HOUSING AGENCY	16,231	0.002244%	130,826	232,304
09318	WAVERLY HEALTH CENTER	2,306,610	0.318925%	18,591,905	33,013,222
09519	JANESVILLE CONSOLIDATED SCH DIST	261,344	0.036135%	2,106,500	3,740,463
09562	DENVER COMM SCH DIST	486,453	0.067260%	3,920,942	6,962,328
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	281,909	0.038978%	2,272,262	4,034,805
09566	WAPSIE VALLEY COMM SCH DIST	417,357	0.057706%	3,364,010	5,973,396
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,680,282	0.232325%	13,543,527	24,048,931
09602	NORTH IOWA JUVENILE DETENTION SVC	110,163	0.015232%	887,940	1,576,694
09701	SUMNER MUNIC LGT PLT	23,383	0.003233%	188,469	334,661
09702	TRIPOLI-READLYN SANITATION AGENCY	5,970	0.000825%	48,117	85,440
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,042,447	0.144135%	8,402,409	14,919,966
10004	BUCHANAN COUNTY SOIL & WATER CONSER	5,454	0.000754%	43,962	78,062
10201	BUCHANAN COUNTY	398,981	0.055165%	3,215,899	5,710,398
10203	BUCHANAN COUNTY AGRI - ISU EXT	16,039	0.002218%	129,279	229,559
10205	BUCHANAN COUNTY HEALTH CENTER	1,129,437	0.156162%	9,103,568	16,164,997
10301	CITY OF FAIRBANK	31,269	0.004323%	252,036	447,534
10302	CITY OF INDEPENDENCE	134,017	0.018530%	1,080,215	1,918,113
10303	CITY OF JESUP	37,082	0.005127%	298,888	530,729
10305	CITY OF QUASQUETON	5,029	0.000695%	40,538	71,982
10306	CITY OF LAMONT	9,794	0.001354%	78,942	140,175
10307	CITY OF BRANDON	5,739	0.000794%	46,260	82,142
10308	CITY OF HAZLETON	9,766	0.001350%	78,720	139,782
10309	CITY OF WINTHROP	11,507	0.001591%	92,747	164,689
10310	CITY OF ROWLEY	1,488	0.000206%	11,992	21,294
10311	CITY OF AURORA	2,184	0.000302%	17,604	31,259
10312	CITY OF STANLEY	718	0.000099%	5,787	10,275
10556	JESUP COMMUNITY SCHOOL DISTRICT	656,260	0.090738%	5,289,634	9,392,682
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	380,418	0.052599%	3,066,274	5,444,713
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	957,325	0.132365%	7,716,303	13,701,663
10701	INDEPENDENCE LIGHT & POWER	76,412	0.010565%	615,899	1,093,637

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
957,094	7,595	293,438	129,503	430,536	98,497	438,210	536,707	503,931	
57,101	453	17,507	7,726	25,686	5,876	26,144	32,020	30,065	
54,421	432	16,685	7,364	24,481	5,601	24,917	30,518	28,654	
51,336	407	15,739	6,946	23,092	5,283	23,504	28,787	27,029	
4,492	36	1,377	608	2,021	462	2,057	2,519	2,365	
27,887	221	8,550	3,773	12,544	2,870	12,768	15,638	14,683	
663,419	5,264	203,399	89,766	298,429	68,274	303,749	372,023	349,305	
45,707	363	14,013	6,185	20,561	4,704	20,927	25,631	24,066	
6,495,463	51,542	1,991,459	878,893	2,921,894	668,468	2,973,977	3,642,445	3,420,005	
735,949	5,840	225,636	99,580	331,056	75,739	336,957	412,696	387,493	
1,369,862	10,870	419,989	185,354	616,213	140,977	627,197	768,174	721,263	
793,861	6,299	243,392	107,416	357,107	81,699	363,473	445,172	417,986	
1,175,286	9,326	360,334	159,026	528,686	120,952	538,110	659,062	618,814	
4,731,709	37,546	1,450,706	640,241	2,128,493	486,955	2,166,434	2,653,389	2,491,350	
310,220	2,462	95,111	41,975	139,548	31,926	142,036	173,962	163,338	
65,846	522	20,188	8,909	29,619	6,776	30,148	36,924	34,669	
16,811	133	5,154	2,275	7,562	1,730	7,697	9,427	8,851	
2,935,554	23,294	900,018	397,206	1,320,518	302,107	1,344,056	1,646,163	1,545,634	
15,359	122	4,709	2,078	6,909	1,581	7,032	8,613	8,087	
1,123,540	8,915	344,469	152,025	505,409	115,627	514,418	630,045	591,569	
45,166	358	13,848	6,111	20,317	4,648	20,680	25,328	23,781	
3,180,518	25,238	975,122	430,352	1,430,712	327,317	1,456,214	1,783,531	1,674,613	
88,054	699	26,997	11,914	39,610	9,062	40,316	49,378	46,362	
377,395	2,995	115,706	51,065	169,766	38,839	172,792	211,631	198,707	
104,423	829	32,015	14,129	46,973	10,746	47,810	58,556	54,981	
14,163	112	4,342	1,916	6,370	1,458	6,484	7,942	7,457	
27,580	219	8,456	3,732	12,407	2,838	12,628	15,466	14,521	
16,162	128	4,955	2,187	7,270	1,663	7,400	9,063	8,510	
27,503	218	8,432	3,721	12,371	2,830	12,592	15,422	14,481	
32,403	257	9,935	4,384	14,576	3,335	14,836	18,171	17,061	
4,190	33	1,285	567	1,885	431	1,918	2,349	2,206	
6,150	49	1,886	832	2,767	633	2,816	3,449	3,238	
2,022	16	620	274	910	208	926	1,134	1,064	
1,848,042	14,664	566,596	250,056	831,316	190,188	846,134	1,036,322	973,035	
1,071,266	8,501	328,442	144,952	481,895	110,247	490,484	600,731	564,045	
2,695,849	21,392	826,526	364,772	1,212,690	277,438	1,234,306	1,511,744	1,419,424	
215,177	1,707	65,972	29,115	96,794	22,144	98,520	120,664	113,295	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
11201	BUENA VISTA COUNTY	503,126	0.069565%	4,055,334	7,200,964
11203	BUENA VISTA COUNTY AGRI	10,272	0.001420%	82,793	147,014
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,745,098	0.241287%	14,065,966	24,976,615
11205	BUENA VISTA COUNTY ASSESSOR	26,703	0.003692%	215,235	382,189
11207	BUENA VISTA CO SOIL & WATER CONS DT	9,051	0.001251%	72,956	129,546
11301	CITY OF SIOUX RAPIDS	13,890	0.001921%	111,957	198,800
11302	CITY OF NEWELL	19,538	0.002701%	157,479	279,631
11303	CITY OF MARATHON	10,321	0.001427%	83,188	147,715
11304	CITY OF REMBRANDT	1,631	0.000226%	13,150	23,349
11306	CITY OF ALTA	32,413	0.004482%	261,260	463,914
11307	CITY OF STORM LAKE	201,383	0.027844%	1,623,201	2,882,281
11318	CITY OF LINN GROVE	2,884	0.000399%	23,247	41,279
11319	CITY OF ALBERT CITY	13,180	0.001822%	106,231	188,632
11321	CITY OF TRUESDALE	422	0.000058%	3,405	6,046
11322	STORM LAKE CEMETERY	2,964	0.000410%	23,889	42,419
11325	CITY OF LAKESIDE	9,822	0.001358%	79,165	140,571
11527	ALTA COMMUNITY SCHOOL DISTRICT	51,738	0.007154%	417,023	740,498
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	91,540	0.012657%	737,835	1,310,157
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,602,228	0.221533%	12,914,392	22,931,792
11535	SIOUX CENTRAL COMM SCH DIST	405,695	0.056094%	3,270,012	5,806,485
11536	NEWELL-FONDA COMM SCH DIST	379,490	0.052470%	3,058,792	5,431,427
11601	BUENA VISTA CO SOLID WASTE COMM	31,065	0.004295%	250,391	444,613
11701	ALTA MUNICIPAL UTILITIES	49,192	0.006802%	396,500	704,056
12201	BUTLER COUNTY	398,301	0.055071%	3,210,410	5,700,652
12203	BUTLER COUNTY AGRI EXTENSION DIST	12,410	0.001716%	100,026	177,614
12206	BUTLER COUNTY SOLID WASTE COMMISSION	17,764	0.002456%	143,182	254,245
12207	BUTLER CO SOIL & WATER CONS DIST	1,460	0.000202%	11,767	20,895
12301	CITY OF GREENE	19,777	0.002734%	159,409	283,059
12302	CITY OF PARKERSBURG	28,718	0.003971%	231,476	411,026
12303	CITY OF SHELL ROCK	21,846	0.003021%	176,086	312,672
12304	CITY OF ALLISON	19,413	0.002684%	156,477	277,853
12305	CITY OF CLARKSVILLE	26,267	0.003632%	211,716	375,940
12307	CITY OF DUMONT	14,292	0.001976%	115,195	204,549
12309	GREENE PUBLIC LIBRARY	5,821	0.000805%	46,919	83,314
12310	CITY OF APLINGTON	19,008	0.002628%	153,212	272,055
12314	CITY OF NEW HARTFORD	12,482	0.001726%	100,606	178,644
12318	CITY OF AREDALE	662	0.000092%	5,338	9,479

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
1,416,814	11,243	434,384	191,707	637,334	145,809	648,695	794,504	745,984	
28,925	230	8,868	3,914	13,012	2,977	13,244	16,221	15,230	
4,914,234	38,995	1,506,666	664,938	2,210,599	505,739	2,250,004	2,755,743	2,587,453	
75,197	597	23,055	10,175	33,827	7,739	34,429	42,168	39,593	
25,489	202	7,815	3,449	11,466	2,623	11,670	14,293	13,420	
39,115	310	11,992	5,293	17,595	4,025	17,909	21,934	20,595	
55,018	437	16,868	7,444	24,749	5,662	25,190	30,852	28,968	
29,063	231	8,911	3,933	13,075	2,991	13,307	16,298	15,303	
4,594	36	1,409	622	2,067	473	2,103	2,576	2,419	
91,277	724	27,985	12,351	41,060	9,394	41,791	51,185	48,059	
567,099	4,500	173,868	76,733	255,101	58,362	259,649	318,011	298,590	
8,122	64	2,490	1,099	3,653	836	3,719	4,555	4,276	
37,114	295	11,379	5,022	16,696	3,820	16,993	20,813	19,541	
1,190	9	365	161	535	122	545	667	626	
8,346	66	2,559	1,129	3,754	859	3,821	4,680	4,394	
27,658	219	8,480	3,742	12,441	2,846	12,663	15,509	14,562	
145,696	1,156	44,669	19,714	65,539	14,994	66,707	81,701	76,712	
257,778	2,045	79,033	34,880	115,958	26,529	118,025	144,554	135,726	
4,511,908	35,802	1,383,316	610,500	2,029,618	464,334	2,065,797	2,530,131	2,375,619	
1,142,446	9,065	350,265	154,583	513,913	117,573	523,074	640,647	601,523	
1,068,652	8,480	327,640	144,598	480,718	109,978	489,287	599,265	562,669	
87,479	694	26,820	11,837	39,351	9,003	40,053	49,056	46,060	
138,525	1,099	42,471	18,744	62,314	14,256	63,424	77,680	72,937	
1,121,623	8,900	343,881	151,765	504,546	115,430	513,540	628,970	590,559	
34,946	277	10,714	4,729	15,720	3,596	16,000	19,596	18,400	
50,023	397	15,337	6,769	22,503	5,148	22,903	28,051	26,338	
4,111	33	1,260	556	1,849	423	1,882	2,305	2,165	
55,693	442	17,075	7,536	25,053	5,732	25,499	31,231	29,324	
80,871	642	24,794	10,943	36,379	8,323	37,027	45,350	42,580	
61,519	488	18,861	8,324	27,673	6,331	28,167	34,498	32,391	
54,668	434	16,761	7,397	24,592	5,626	25,030	30,656	28,784	
73,967	587	22,678	10,008	33,273	7,612	33,866	41,478	38,945	
40,246	319	12,339	5,446	18,104	4,142	18,427	22,569	21,190	
16,392	130	5,026	2,218	7,374	1,687	7,505	9,192	8,631	
53,528	425	16,411	7,243	24,079	5,509	24,508	30,017	28,184	
35,149	279	10,776	4,756	15,811	3,617	16,093	19,710	18,507	
1,865	15	572	252	839	192	854	1,046	982	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
12321	CITY OF BRISTOW	1,983	0.000274%	15,984	28,383
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	193,999	0.026823%	1,563,681	2,776,593
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	46,703	0.006457%	376,438	668,432
13201	CALHOUN COUNTY	357,792	0.049470%	2,883,897	5,120,870
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	10,464	0.001447%	84,344	149,768
13207	CALHOUN CO SOIL & WATER CONS DIST	378	0.000052%	3,044	5,404
13209	TWIN LAKES UTILITIES	8,361	0.001156%	67,391	119,665
13301	CITY OF ROCKWELL CITY	25,660	0.003548%	206,824	367,252
13302	CITY OF MANSON	21,281	0.002942%	171,530	304,582
13303	CITY OF LAKE CITY	27,179	0.003758%	219,066	388,991
13304	CITY OF LOHRVILLE	11,015	0.001523%	88,780	157,644
13307	CITY OF POMEROY	11,523	0.001593%	92,879	164,924
13309	CITY OF FARNHAMVILLE	7,264	0.001004%	58,550	103,965
13310	CITY OF SOMERS	2,368	0.000327%	19,089	33,897
13311	CITY OF JOLLEY	579	0.000080%	4,666	8,286
13312	CITY OF KNIERIM	752	0.000104%	6,059	10,758
13313	CITY OF RINARD	363	0.000050%	2,929	5,202
13314	CITY OF YETTER	1,225	0.000169%	9,876	17,537
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	533,088	0.073708%	4,296,834	7,629,790
14201	CARROLL COUNTY	400,245	0.055340%	3,226,081	5,728,478
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	13,424	0.001856%	108,198	192,125
14206	CARROLL CO SOLID WASTE MGMT COMM	46,387	0.006414%	373,894	663,915
14301	CITY OF DEDHAM	1,359	0.000188%	10,957	19,456
14302	CITY OF CARROLL	275,285	0.038062%	2,218,873	3,940,003
14303	CITY OF TEMPLETON	10,168	0.001406%	81,954	145,524
14304	CITY OF LIDDERDALE	2,775	0.000384%	22,370	39,722
14305	CITY OF BREDA	13,348	0.001846%	107,586	191,038
14308	CITY OF MANNING	41,905	0.005794%	337,766	599,763
14309	CITY OF COON RAPIDS	22,259	0.003078%	179,410	318,574
14310	CITY OF HALBUR	1,822	0.000252%	14,689	26,084
14311	CITY OF GLIDDEN	25,981	0.003592%	209,410	371,845
14312	CITY OF ARCADIA	7,675	0.001061%	61,865	109,852
14314	CITY OF WILLEY	1	0.000000%	9	16
14315	CITY OF RALSTON	1,057	0.000146%	8,522	15,132
14316	CITY OF LANESBORO	1,121	0.000155%	9,038	16,049
14317	THOMAS REST HAVEN	146,310	0.020230%	1,179,301	2,094,059
14318	MANNING MUNICIPAL HOUSING AGENCY	7,374	0.001020%	59,439	105,545

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
5,584	44	1,712	756	2,512	575	2,557	3,132	2,940	
546,304	4,335	167,493	73,920	245,748	56,222	250,128	306,350	287,641	
131,516	1,044	40,322	17,795	59,161	13,535	60,215	73,750	69,246	
1,007,549	7,995	308,907	136,330	453,232	103,690	461,311	565,001	530,497	
29,467	234	9,034	3,987	13,255	3,033	13,492	16,525	15,515	
1,063	8	326	144	478	109	487	596	560	
23,544	187	7,219	3,186	10,592	2,423	10,780	13,203	12,397	
72,258	573	22,154	9,777	32,504	7,436	33,084	40,520	38,045	
59,927	476	18,373	8,109	26,958	6,167	27,438	33,605	31,553	
76,535	607	23,465	10,356	34,428	7,876	35,042	42,918	40,298	
31,017	246	9,510	4,197	13,953	3,192	14,201	17,393	16,331	
32,449	257	9,949	4,391	14,597	3,339	14,857	18,196	17,085	
20,455	162	6,271	2,768	9,201	2,105	9,366	11,471	10,770	
6,669	53	2,045	902	3,000	686	3,054	3,740	3,512	
1,630	13	500	221	734	168	746	914	858	
2,117	17	649	286	952	218	969	1,187	1,114	
1,023	8	314	138	460	105	469	574	539	
3,451	27	1,058	467	1,552	355	1,580	1,935	1,817	
1,501,187	11,912	460,252	203,124	675,288	154,492	687,325	841,817	790,408	
1,127,097	8,944	345,559	152,506	507,009	115,993	516,047	632,040	593,442	
37,801	300	11,590	5,115	17,005	3,890	17,307	21,197	19,903	
130,628	1,037	40,049	17,675	58,761	13,443	59,808	73,251	68,778	
3,828	30	1,174	518	1,722	394	1,753	2,147	2,016	
775,209	6,151	237,673	104,892	348,716	79,779	354,933	434,712	408,165	
28,632	227	8,778	3,874	12,879	2,947	13,109	16,056	15,076	
7,815	62	2,396	1,058	3,516	804	3,578	4,382	4,115	
37,587	298	11,524	5,086	16,908	3,868	17,210	21,078	19,791	
118,005	936	36,180	15,967	53,083	12,144	54,029	66,173	62,132	
62,681	497	19,217	8,481	28,195	6,451	28,699	35,150	33,003	
5,132	41	1,573	694	2,308	528	2,350	2,878	2,702	
73,162	581	22,431	9,899	32,911	7,529	33,497	41,026	38,521	
21,614	172	6,627	2,925	9,724	2,224	9,896	12,120	11,380	
3	-	1	-	1	1	1	2	2	
2,977	24	913	403	1,340	306	1,363	1,669	1,568	
3,158	25	968	427	1,420	325	1,446	1,771	1,663	
412,013	3,269	126,320	55,749	185,338	42,402	188,642	231,044	216,934	
20,766	165	6,367	2,810	9,342	2,137	9,508	11,645	10,934	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
14401	UNION TOWNSHIP - CARROLL COUNTY	2,272	0.000314%	18,309	32,511
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,081,187	0.149491%	8,714,656	15,474,417
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	265,679	0.036734%	2,141,445	3,802,514
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	244,399	0.033792%	1,969,926	3,497,952
14601	REGION XII COUNCIL OF GOVT	179,021	0.024752%	1,442,958	2,562,227
14603	REGION XII REGIONAL HOUSING AUTH	26,913	0.003721%	216,927	385,193
14701	COON RAPIDS MUNICIPAL UTILITIES	76,203	0.010536%	614,219	1,090,654
14702	MANNING MUN LIGHT PLT	15,757	0.002179%	127,004	225,519
14703	MANNING MUNICIPAL GAS DEPARTMENT	21,288	0.002943%	171,591	304,690
14704	CARROLL SOIL & WATER CONSERV. DIST.	4	0.000001%	30	53
15201	CASS COUNTY	348,988	0.048253%	2,812,934	4,994,863
15203	CASS COUNTY AGRI	11,955	0.001653%	96,358	171,100
15205	CASS COUNTY MEMORIAL HOSPITAL	2,010,606	0.277998%	16,206,031	28,776,680
15301	CITY OF WIOTA	1,020	0.000141%	8,218	14,592
15302	CITY OF ATLANTIC	123,909	0.017132%	998,740	1,773,440
15303	CITY OF MARNE	755	0.000104%	6,087	10,808
15305	CITY OF ANITA	16,269	0.002249%	131,132	232,847
15306	CITY OF GRISWOLD	21,158	0.002925%	170,541	302,826
15309	CITY OF LEWIS	10,637	0.001471%	85,735	152,238
15310	CITY OF CUMBERLAND	7,770	0.001074%	62,625	111,201
15311	CITY OF MASSENA	11,707	0.001619%	94,366	167,563
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,055,982	0.146006%	8,511,501	15,113,679
15543	GRISWOLD COMM SCH DIST NO 4	354,802	0.049057%	2,859,799	5,078,079
15601	SOUTHWEST IOWA PLANNING COUNCIL	229,327	0.031708%	1,848,436	3,282,225
15701	ATLANTIC LIGHT & WATER DEPT	186,503	0.025787%	1,503,262	2,669,308
15702	ANITA MUNICIPAL UTILITIES	18,626	0.002575%	150,129	266,581
16201	CEDAR COUNTY	439,846	0.060816%	3,545,275	6,295,264
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	13,453	0.001860%	108,432	192,540
16301	CITY OF BENNETT	6,871	0.000950%	55,382	98,340
16302	CITY OF STANWOOD	11,780	0.001629%	94,950	168,601
16303	CITY OF TIPTON	141,866	0.019615%	1,143,480	2,030,451
16304	CITY OF WEST BRANCH	63,483	0.008777%	511,687	908,592
16305	CITY OF DURANT	35,429	0.004899%	285,571	507,081
16306	CITY OF MECHANICSVILLE	17,572	0.002430%	141,633	251,495
16307	CITY OF CLARENCE	16,650	0.002302%	134,205	238,305
16308	CITY OF LOWDEN	12,776	0.001767%	102,979	182,858
16542	TIPTON COMM SCH DIST	576,155	0.079662%	4,643,969	8,246,189

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
6,397	51	1,961	866	2,878	658	2,929	3,587	3,368	
3,044,644	24,159	933,464	411,967	1,369,590	313,334	1,394,004	1,707,338	1,603,073	
748,158	5,937	229,379	101,232	336,548	76,995	342,547	419,542	393,922	
688,234	5,461	211,007	93,124	309,592	70,828	315,111	385,939	362,370	
504,127	4,000	154,561	68,213	226,774	51,881	230,817	282,698	265,434	
75,788	601	23,236	10,255	34,092	7,800	34,700	42,500	39,904	
214,590	1,703	65,792	29,036	96,531	22,084	98,251	120,335	112,986	
44,372	352	13,604	6,004	19,960	4,566	20,316	24,882	23,363	
59,949	476	18,380	8,112	26,968	6,170	27,448	33,618	31,564	
10	-	3	1	4	1	5	6	5	
982,756	7,798	301,305	132,975	442,078	101,138	449,959	551,097	517,443	
33,665	267	10,321	4,555	15,143	3,465	15,413	18,878	17,725	
5,661,909	44,928	1,735,898	766,105	2,546,931	582,684	2,592,330	3,175,014	2,981,121	
2,871	23	880	388	1,291	295	1,314	1,609	1,512	
348,930	2,769	106,979	47,213	156,961	35,909	159,759	195,668	183,720	
2,127	17	652	288	957	219	974	1,193	1,120	
45,813	364	14,046	6,199	20,609	4,715	20,976	25,691	24,122	
59,582	473	18,267	8,062	26,802	6,132	27,280	33,412	31,371	
29,953	238	9,183	4,053	13,474	3,083	13,714	16,797	15,771	
21,879	174	6,708	2,960	9,842	2,252	10,018	12,270	11,520	
32,969	262	10,108	4,461	14,831	3,393	15,095	18,488	17,359	
2,973,667	23,596	911,704	402,363	1,337,663	306,029	1,361,507	1,667,536	1,565,702	
999,129	7,928	306,325	135,191	449,444	102,823	457,456	560,279	526,064	
645,789	5,124	197,994	87,381	290,499	66,460	295,677	362,137	340,022	
525,195	4,167	161,021	71,063	236,251	54,049	240,463	294,512	276,527	
52,451	416	16,081	7,097	23,594	5,398	24,015	29,413	27,616	
1,238,614	9,828	379,750	167,595	557,173	127,470	567,105	694,575	652,158	
37,883	301	11,615	5,126	17,042	3,899	17,345	21,244	19,946	
19,349	154	5,932	2,618	8,704	1,991	8,859	10,850	10,188	
33,173	263	10,171	4,489	14,923	3,414	15,188	18,602	17,466	
399,498	3,170	122,483	54,056	179,709	41,114	182,912	224,026	210,345	
178,769	1,419	54,809	24,189	80,417	18,398	81,850	100,248	94,126	
99,770	792	30,589	13,500	44,881	10,268	45,680	55,948	52,531	
49,482	393	15,171	6,695	22,259	5,092	22,656	27,748	26,054	
46,887	372	14,375	6,344	21,091	4,825	21,468	26,293	24,687	
35,978	285	11,031	4,868	16,184	3,703	16,473	20,176	18,943	
1,622,466	12,874	497,436	219,534	729,844	166,973	742,853	909,826	854,264	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	569,314	0.078716%	4,588,822	8,148,266
16545	BENNETT COMM SCH DIST	75,600	0.010453%	609,353	1,082,014
16547	DURANT COMMUNITY SCHOOL DISTRICT	431,269	0.059630%	3,476,144	6,172,510
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	492,175	0.068051%	3,967,065	7,044,228
16701	DURANT MUNIC ELEC PLT	29,225	0.004041%	235,562	418,283
17201	CERRO GORDO COUNTY	954,331	0.131951%	7,692,170	13,658,811
17203	CERRO GORDO CO AGRI EXT	14,846	0.002053%	119,659	212,476
17204	CERRO GORDO CO. ASSESSOR	26,544	0.003670%	213,952	379,909
17205	CERRO GORDO CITY ASSESSORS OFFICE	22,767	0.003148%	183,511	325,856
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	6,135	0.000848%	49,452	87,811
17301	CITY OF PLYMOUTH	7,590	0.001049%	61,179	108,633
17302	CITY OF MASON CITY	856,767	0.118461%	6,905,777	12,262,431
17303	CITY OF CLEAR LAKE	190,952	0.026402%	1,539,125	2,732,988
17305	CITY OF THORNTON	10,468	0.001447%	84,371	149,816
17306	CITY OF MESERVEY	1,786	0.000247%	14,398	25,566
17308	CITY OF ROCKWELL	12,303	0.001701%	99,163	176,082
17310	CITY OF DOUGHERTY	620	0.000086%	4,995	8,870
17312	CLEAR LAKE SANITARY DISTRICT	54,943	0.007597%	442,857	786,370
17313	CITY OF ROCK FALLS	868	0.000120%	6,993	12,417
17315	ROCKWELL PUB LIBRARY	3,719	0.000514%	29,978	53,230
17316	CITY OF VENTURA	19,257	0.002663%	155,213	275,609
17318	MESERVEY PUB LIBRARY	1,513	0.000209%	12,199	21,661
17320	CITY OF SWALEDALE	4,864	0.000673%	39,204	69,613
17326	SWALEDALE PUBLIC LIBRARY	941	0.000130%	7,585	13,468
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,874,497	0.397444%	23,169,227	41,141,068
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	860,134	0.118927%	6,932,914	12,310,617
17556	NORTH IOWA AREA COMMUNITY COLLEGE	750,023	0.103702%	6,045,392	10,734,665
17602	NORTH IA AREA COUNCIL OF GOV'TS	120,501	0.016661%	971,271	1,724,663
17606	NORTH IOWA REGIONAL HOUSING AUTHORITY	25,300	0.003498%	203,928	362,110
17607	LANDFILL OF NORTH IOWA	72,409	0.010012%	583,639	1,036,354
17608	ELDERBRIDGE AGENCY ON AGING	137,634	0.019030%	1,109,366	1,969,876
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	800,018	0.110615%	6,448,360	11,450,205
18201	CHEROKEE COUNTY	322,166	0.044544%	2,596,742	4,610,976
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	12,376	0.001711%	99,756	177,134
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	18,937	0.002618%	152,638	271,035
18301	CITY OF CLEGHORN	3,058	0.000423%	24,649	43,768
18302	CITY OF CHEROKEE	111,553	0.015424%	899,144	1,596,589

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
1,603,199	12,721	491,529	216,927	721,177	164,990	734,032	899,022	844,120	
212,890	1,689	65,270	28,806	95,765	21,909	97,473	119,382	112,091	
1,214,462	9,637	372,345	164,327	546,309	124,984	556,047	681,031	639,441	
1,385,976	10,998	424,929	187,535	623,462	142,635	634,575	777,210	729,747	
82,299	653	25,232	11,136	37,021	8,470	37,681	46,151	43,332	
2,687,417	21,325	823,942	363,631	1,208,898	276,570	1,230,446	1,507,016	1,414,985	
41,805	332	12,817	5,657	18,806	4,302	19,141	23,443	22,011	
74,748	593	22,917	10,114	33,624	7,693	34,224	41,917	39,357	
64,113	509	19,657	8,675	28,841	6,598	29,355	35,953	33,757	
17,277	137	5,297	2,338	7,772	1,778	7,910	9,688	9,097	
21,374	170	6,553	2,892	9,615	2,200	9,786	11,986	11,254	
2,412,675	19,145	739,708	326,456	1,085,309	248,296	1,104,654	1,352,950	1,270,327	
537,725	4,267	164,862	72,759	241,888	55,339	246,200	301,539	283,124	
29,477	234	9,037	3,988	13,259	3,034	13,496	16,530	15,520	
5,030	40	1,542	681	2,263	518	2,303	2,821	2,648	
34,645	275	10,622	4,688	15,585	3,565	15,862	19,427	18,241	
1,745	14	535	236	785	180	799	979	919	
154,721	1,228	47,436	20,935	69,599	15,923	70,840	86,763	81,464	
2,443	19	749	331	1,099	251	1,119	1,370	1,286	
10,473	83	3,211	1,417	4,711	1,078	4,795	5,873	5,514	
54,227	430	16,626	7,337	24,393	5,581	24,828	30,409	28,552	
4,262	34	1,307	577	1,918	439	1,951	2,390	2,244	
13,697	109	4,199	1,853	6,161	1,410	6,271	7,681	7,212	
2,650	21	812	359	1,192	273	1,213	1,486	1,395	
8,094,644	64,232	2,481,756	1,095,276	3,641,264	833,044	3,706,169	4,539,213	4,262,010	
2,422,156	19,220	742,614	327,739	1,089,573	249,271	1,108,995	1,358,266	1,275,319	
2,112,082	16,760	647,548	285,783	950,091	217,361	967,026	1,184,387	1,112,058	
339,333	2,693	104,037	45,915	152,645	34,922	155,365	190,287	178,667	
71,246	565	21,844	9,640	32,049	7,332	32,620	39,952	37,513	
203,906	1,618	62,516	27,590	91,724	20,985	93,359	114,344	107,361	
387,580	3,075	118,829	52,443	174,347	39,887	177,455	217,342	204,069	
2,252,867	17,877	690,712	304,832	1,013,421	231,849	1,031,485	1,263,334	1,186,184	
907,225	7,199	278,148	122,755	408,102	93,365	415,377	508,742	477,674	
34,852	277	10,685	4,716	15,678	3,587	15,957	19,544	18,350	
53,327	423	16,350	7,216	23,989	5,488	24,416	29,904	28,078	
8,612	68	2,640	1,165	3,873	886	3,943	4,829	4,534	
314,134	2,493	96,311	42,505	141,309	32,329	143,828	176,157	165,399	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
18303	CITY OF WASHTA	3,955	0.000547%	31,878	56,605
18305	CITY OF MERIDEN	1,813	0.000251%	14,611	25,944
18306	CITY OF MARCUS	18,247	0.002523%	147,075	261,158
18308	CITY OF LARRABEE	1,921	0.000266%	15,484	27,494
18309	CITY OF AURELIA	28,424	0.003930%	229,102	406,812
18310	CITY OF QUIMBY	5,134	0.000710%	41,380	73,477
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	652,671	0.090242%	5,260,707	9,341,318
18526	AURELIA COMMUNITY SCHOOL DISTRICT	20,584	0.002846%	165,913	294,608
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	246,530	0.034087%	1,987,097	3,528,443
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	39,013	0.005394%	314,458	558,376
19201	CHICKASAW COUNTY	339,458	0.046935%	2,736,127	4,858,478
19203	CHICKASAW COUNTY AGRI	10,470	0.001448%	84,392	149,854
19206	CHICKASAW CO SOIL & WATER CONS DIST	629	0.000087%	5,066	8,996
19301	CITY OF FREDERICKSBURG	26,002	0.003595%	209,586	372,157
19302	CITY OF LAWLER	9,098	0.001258%	73,336	130,221
19303	CITY OF NASHUA	19,846	0.002744%	159,967	284,050
19304	CITY OF NEW HAMPTON	126,821	0.017535%	1,022,215	1,815,124
19306	CITY OF ALTA VISTA	7,432	0.001028%	59,901	106,364
19308	CITY OF NORTH WASHINGTON	189	0.000026%	1,522	2,702
19309	CITY OF BASSETT	380	0.000053%	3,067	5,446
19311	CITY OF IONIA	5,003	0.000692%	40,326	71,606
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	431,174	0.059616%	3,475,377	6,171,148
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	735,715	0.101724%	5,930,066	10,529,883
20201	CLARKE COUNTY	252,306	0.034885%	2,033,654	3,611,112
20203	CLARKE COUNTY AGRI EXT DIST	10,757	0.001487%	86,702	153,956
20204	CLARKE COUNTY HOSPITAL	655,300	0.090605%	5,281,897	9,378,944
20301	CITY OF OSCEOLA	105,823	0.014632%	852,964	1,514,590
20302	CITY OF MURRAY	12,744	0.001762%	102,723	182,402
20303	CITY OF WOODBURN	647	0.000089%	5,216	9,262
20306	CITY OF WELDON	929	0.000128%	7,487	13,295
20536	MURRAY COMM SCH DIST	198,304	0.027419%	1,598,380	2,838,208
20539	CLARKE COMMUNITY SCHOOL DISTRICT	934,379	0.129192%	7,531,350	13,373,246
21201	CLAY COUNTY	374,697	0.051808%	3,020,156	5,362,822
21203	CLAY COUNTY AG EXTENSION SERVICE	13,713	0.001896%	110,533	196,271
21207	IOWA LAKES REGIONAL WATER	145,087	0.020061%	1,169,439	2,076,547
21208	CLAY CO SOIL & WATER CONS DIST	58	0.000008%	469	832
21301	CITY OF EVERLY	25,562	0.003534%	206,038	365,856

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
11,137	88	3,415	1,507	5,010	1,146	5,099	6,245	5,864	
5,104	41	1,565	691	2,297	525	2,337	2,862	2,688	
51,384	408	15,754	6,953	23,115	5,288	23,526	28,814	27,055	
5,410	43	1,659	732	2,434	557	2,477	3,034	2,848	
80,042	635	24,540	10,830	36,005	8,237	36,647	44,884	42,144	
14,457	115	4,432	1,956	6,503	1,488	6,619	8,107	7,612	
1,837,936	14,584	563,497	248,689	826,770	189,148	841,507	1,030,655	967,714	
57,965	460	17,772	7,843	26,075	5,965	26,540	32,505	30,520	
694,233	5,509	212,847	93,936	312,292	71,446	317,858	389,304	365,529	
109,862	872	33,683	14,865	49,420	11,306	50,301	61,607	57,845	
955,922	7,585	293,078	129,345	430,008	98,377	437,673	536,050	503,314	
29,484	234	9,040	3,989	13,263	3,034	13,499	16,533	15,524	
1,770	14	543	240	797	182	810	992	932	
73,223	581	22,450	9,908	32,939	7,536	33,526	41,062	38,554	
25,621	203	7,855	3,467	11,525	2,637	11,731	14,368	13,490	
55,888	443	17,135	7,562	25,140	5,752	25,588	31,340	29,426	
357,132	2,834	109,494	48,323	160,651	36,754	163,514	200,268	188,038	
20,928	166	6,416	2,832	9,414	2,154	9,582	11,736	11,019	
532	4	163	72	239	55	243	298	280	
1,071	9	328	145	482	110	491	601	564	
14,089	112	4,319	1,906	6,337	1,450	6,451	7,901	7,418	
1,214,194	9,635	372,263	164,291	546,189	124,956	555,924	680,880	639,300	
2,071,790	16,440	635,195	280,331	931,966	213,214	948,578	1,161,792	1,090,844	
710,499	5,638	217,833	96,137	319,608	73,120	325,305	398,425	374,093	
30,291	240	9,287	4,099	13,626	3,117	13,869	16,986	15,949	
1,845,339	14,643	565,767	249,690	830,100	189,909	844,897	1,034,806	971,612	
298,001	2,365	91,365	40,322	134,052	30,668	136,441	167,109	156,904	
35,888	285	11,003	4,856	16,144	3,693	16,432	20,125	18,896	
1,822	14	559	247	820	188	834	1,022	959	
2,616	21	802	354	1,177	269	1,198	1,467	1,377	
558,427	4,431	171,209	75,560	251,200	57,469	255,678	313,147	294,024	
2,631,231	20,879	806,715	356,028	1,183,622	270,788	1,204,721	1,475,509	1,385,402	
1,055,153	8,373	323,502	142,771	474,646	108,589	483,107	591,696	555,562	
38,617	306	11,840	5,225	17,371	3,974	17,681	21,655	20,333	
408,568	3,242	125,264	55,283	183,789	42,047	187,065	229,112	215,120	
164	1	50	22	73	17	75	92	86	
71,983	571	22,070	9,740	32,381	7,408	32,958	40,366	37,901	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
21302	SPENCER HOSPITAL	2,243,873	0.310250%	18,086,221	32,115,290
21303	CITY OF SPENCER	316,415	0.043749%	2,550,387	4,528,664
21304	CITY OF ROYAL	6,411	0.000886%	51,677	91,762
21307	CITY OF PETERSON	10,660	0.001474%	85,924	152,572
21308	CITY OF WEBB	1,430	0.000198%	11,528	20,470
21309	CITY OF DICKENS	2,062	0.000285%	16,620	29,512
21310	CITY OF FOSTORIA	2,090	0.000289%	16,849	29,918
21312	WEBB PUBLIC LIBRARY	455	0.000063%	3,666	6,509
21313	CITY OF GREENVILLE	73	0.000010%	586	1,040
21314	CITY OF ROSSIE	150	0.000021%	1,210	2,148
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,261,678	0.174447%	10,169,466	18,057,688
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	211,428	0.029233%	1,704,165	3,026,047
21602	NORTHWEST IA PLAN & DEVELOPMENT	76,015	0.010510%	612,701	1,087,959
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	23,117	0.003196%	186,332	330,866
21701	SPENCER MUNICIPAL UTILITIES	297,203	0.041093%	2,395,540	4,253,706
22201	CLAYTON COUNTY	364,746	0.050432%	2,939,950	5,220,401
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	12,542	0.001734%	101,089	179,502
22207	CLAYTON CO SOIL & WATER CONS DIST	1,025	0.000142%	8,263	14,673
22301	CITY OF FARMERSBURG	4,682	0.000647%	37,741	67,016
22302	CITY OF GUTTENBERG	58,948	0.008150%	475,137	843,689
22303	CITY OF STRAWBERRY POINT	21,235	0.002936%	171,163	303,931
22305	CITY OF LUANA	7,457	0.001031%	60,102	106,722
22306	CITY OF ELKADER	31,799	0.004397%	256,305	455,115
22308	CITY OF MONONA	29,830	0.004124%	240,440	426,943
22309	CITY OF MCGREGOR	22,974	0.003177%	185,180	328,820
22311	CITY OF GARNAVILLO	14,436	0.001996%	116,356	206,611
22312	CITY OF MARQUETTE	19,029	0.002631%	153,376	272,346
22313	CITY OF VOLGA	6,010	0.000831%	48,442	86,017
22316	CITY OF ST OLAF	1,601	0.000221%	12,901	22,908
22319	CITY OF OSTERDOCK	33	0.000005%	270	479
22320	CITY OF ELKPORT	98	0.000014%	788	1,399
22323	CITY OF NORTH BUENA VISTA	316	0.000044%	2,549	4,526
22324	GUTTENBERG MUNIC HOSP	688,500	0.095196%	5,549,498	9,854,117
22327	CITY OF CLAYTON	1,630	0.000225%	13,135	23,324
22329	CITY OF GARBER	501	0.000069%	4,035	7,164
22402	CASS TOWNSHIP - CLAYTON COUNTY	566	0.000078%	4,565	8,107
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	535,740	0.074074%	4,318,209	7,667,745

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
6,318,792	50,140	1,937,293	854,987	2,842,420	650,286	2,893,087	3,543,373	3,326,984	
891,030	7,070	273,183	120,564	400,817	91,699	407,962	499,661	469,147	
18,055	143	5,535	2,443	8,121	1,858	8,266	10,124	9,506	
30,019	238	9,204	4,062	13,504	3,089	13,744	16,833	15,806	
4,028	32	1,235	545	1,812	414	1,844	2,258	2,121	
5,807	46	1,780	786	2,612	598	2,659	3,257	3,057	
5,886	47	1,805	796	2,648	606	2,695	3,301	3,099	
1,281	10	393	173	576	132	586	718	674	
205	2	63	28	93	21	94	115	108	
423	3	130	57	190	43	194	237	223	
3,552,911	28,193	1,089,295	480,740	1,598,228	365,641	1,626,716	1,992,357	1,870,687	
595,385	4,724	182,540	80,561	267,825	61,273	272,600	333,873	313,483	
214,060	1,699	65,629	28,964	96,292	22,030	98,008	120,038	112,707	
65,099	517	19,959	8,808	29,284	6,700	29,806	36,506	34,276	
836,931	6,641	256,597	113,244	376,482	86,131	383,193	469,324	440,663	
1,027,132	8,150	314,911	138,980	462,041	105,705	470,277	575,982	540,808	
35,318	280	10,828	4,779	15,887	3,635	16,170	19,805	18,596	
2,887	23	885	391	1,299	297	1,322	1,619	1,520	
13,186	105	4,043	1,784	5,932	1,357	6,037	7,394	6,943	
165,999	1,317	50,894	22,461	74,672	17,083	76,003	93,086	87,402	
59,799	475	18,334	8,091	26,900	6,154	27,379	33,533	31,486	
20,998	167	6,438	2,841	9,446	2,161	9,614	11,775	11,056	
89,545	711	27,454	12,116	40,281	9,215	40,999	50,214	47,148	
84,003	667	25,755	11,366	37,788	8,645	38,461	47,106	44,229	
64,697	513	19,835	8,754	29,102	6,658	29,622	36,280	34,064	
40,651	323	12,463	5,500	18,286	4,184	18,612	22,796	21,404	
53,585	425	16,429	7,251	24,105	5,515	24,534	30,049	28,214	
16,924	134	5,189	2,290	7,613	1,742	7,749	9,491	8,911	
4,507	36	1,382	610	2,028	464	2,064	2,528	2,373	
94	1	29	13	43	10	43	53	50	
275	2	84	37	123	28	126	154	145	
891	7	273	120	400	92	408	500	469	
1,938,831	15,385	594,431	262,341	872,157	199,531	887,702	1,087,233	1,020,837	
4,589	36	1,407	621	2,064	472	2,101	2,573	2,416	
1,410	11	432	191	634	145	645	790	742	
1,595	13	489	216	718	164	730	894	840	
1,508,655	11,971	462,542	204,134	678,647	155,260	690,744	846,004	794,340	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	313,299	0.043319%	2,525,278	4,484,078
22569	STARLMONT COMMUNITY SCHOOL DISTRICT	396,168	0.054776%	3,193,221	5,670,129
22601	AEA 1 - KEYSTONE	1,341,065	0.185423%	10,809,349	19,193,914
22701	MCGREGOR MUNICIPAL UTILITIES	10,755	0.001487%	86,689	153,932
23201	CLINTON COUNTY	695,583	0.096175%	5,606,588	9,955,490
23203	CLINTON CO ASSESSOR'S OFFICE	36,111	0.004993%	291,062	516,832
23204	CLINTON COUNTY AGRI	15,050	0.002081%	121,306	215,401
23206	CLINTON CO SOIL & WATER CONS DISTRICT	408	0.000056%	3,287	5,837
23301	CITY OF WHEATLAND	15,192	0.002100%	122,448	217,429
23303	CITY OF DEWITT	137,324	0.018987%	1,106,867	1,965,439
23306	CITY OF CHARLOTTE	4,270	0.000590%	34,415	61,109
23307	CITY OF CLINTON	546,574	0.075572%	4,405,534	7,822,806
23310	CITY OF LOST NATION	5,551	0.000767%	44,740	79,444
23311	CITY OF GOOSE LAKE	3,489	0.000482%	28,122	49,936
23312	CITY OF GRAND MOUND	9,367	0.001295%	75,497	134,058
23313	CITY OF CALAMUS	6,224	0.000861%	50,170	89,085
23315	CITY OF DELMAR	7,124	0.000985%	57,421	101,961
23316	CITY OF CAMANCHE	53,643	0.007417%	432,379	767,766
23318	CITY OF TORONTO	597	0.000083%	4,813	8,546
23319	CITY OF WELTON	1,542	0.000213%	12,433	22,077
23320	CITY OF LOW MOOR	2,604	0.000360%	20,987	37,266
23321	CITY OF ANDOVER	566	0.000078%	4,565	8,107
23322	CALAMUS PUB LIBRARY	539	0.000075%	4,346	7,717
23328	CITY OF CLINTON IA HOUSING AUTH	62,055	0.008580%	500,176	888,152
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	608,048	0.084072%	4,901,030	8,702,648
23570	CALAMUS WHEATLAND CSD	331,695	0.045862%	2,673,551	4,747,363
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,319,140	0.320657%	18,692,896	33,192,549
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	992,780	0.137267%	8,002,079	14,209,109
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	506,836	0.070078%	4,085,234	7,254,057
23577	DELWOOD COMM SCH DIST	124,280	0.017184%	1,001,731	1,778,750
23602	CLINTON CO AREA SOLID WASTE AGCY	31,374	0.004338%	252,885	449,042
23701	ELWOOD COMMUNITY SANITARY DISTRICT	96	0.000013%	776	1,378
24201	CRAWFORD COUNTY	494,570	0.068382%	3,986,372	7,078,510
24203	CRAWFORD COUNTY AGRI	8,397	0.001161%	67,680	120,178
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,437,093	0.198700%	11,583,356	20,568,302
24301	CITY OF DENISON	151,866	0.020998%	1,224,084	2,173,577
24302	CITY OF WESTSIDE	6,105	0.000844%	49,206	87,373

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
882,258	7,001	270,493	119,377	396,871	90,796	403,946	494,742	464,528	
1,115,617	8,852	342,040	150,953	501,845	114,812	510,790	625,602	587,397	
3,776,468	29,967	1,157,836	510,989	1,698,792	388,648	1,729,073	2,117,721	1,988,394	
30,287	240	9,286	4,098	13,624	3,117	13,867	16,984	15,947	
1,958,776	15,543	600,546	265,039	881,128	201,584	896,834	1,098,418	1,031,339	
101,688	807	31,177	13,759	45,743	10,465	46,559	57,024	53,541	
42,381	336	12,994	5,734	19,064	4,362	19,404	23,766	22,314	
1,148	9	352	155	516	118	526	644	605	
42,780	339	13,116	5,788	19,243	4,403	19,587	23,990	22,525	
386,707	3,069	118,561	52,325	173,955	39,797	177,055	216,852	203,610	
12,023	95	3,686	1,627	5,408	1,237	5,505	6,742	6,331	
1,539,164	12,213	471,896	208,262	692,371	158,400	704,713	863,113	810,404	
15,631	124	4,792	2,115	7,031	1,609	7,157	8,766	8,230	
9,825	78	3,012	1,329	4,419	1,011	4,498	5,509	5,173	
26,376	209	8,087	3,569	11,865	2,714	12,077	14,791	13,888	
17,528	139	5,374	2,372	7,885	1,804	8,025	9,829	9,229	
20,061	159	6,151	2,714	9,024	2,065	9,185	11,250	10,563	
151,061	1,199	46,314	20,440	67,953	15,546	69,164	84,710	79,537	
1,681	13	516	228	757	173	770	943	885	
4,344	34	1,332	588	1,954	447	1,989	2,436	2,287	
7,332	58	2,248	992	3,298	755	3,357	4,112	3,861	
1,595	13	489	216	718	164	730	894	840	
1,518	12	465	205	682	156	695	851	799	
174,747	1,387	53,576	23,645	78,608	17,984	80,009	97,993	92,008	
1,712,275	13,587	524,971	231,686	770,244	176,215	783,973	960,188	901,551	
934,060	7,412	286,376	126,386	420,174	96,127	427,663	523,790	491,803	
6,530,746	51,822	2,002,277	883,667	2,937,766	672,099	2,990,131	3,662,230	3,438,583	
2,795,690	22,184	857,137	378,281	1,257,602	287,713	1,280,019	1,567,732	1,471,993	
1,427,260	11,325	437,587	193,121	642,033	146,884	653,477	800,361	751,484	
349,975	2,777	107,300	47,355	157,432	36,017	160,238	196,255	184,270	
88,351	701	27,088	11,955	39,744	9,092	40,452	49,544	46,519	
271	2	83	37	122	28	124	152	143	
1,392,721	11,051	426,997	188,447	626,495	143,329	637,663	780,992	733,298	
23,645	188	7,249	3,199	10,636	2,433	10,826	13,259	12,450	
4,046,883	32,112	1,240,743	547,578	1,820,433	416,477	1,852,883	2,269,360	2,130,774	
427,659	3,393	131,117	57,866	192,376	44,012	195,805	239,817	225,172	
17,191	136	5,271	2,326	7,733	1,769	7,871	9,640	9,051	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
24303	CITY OF MANILLA	33,029	0.004567%	266,221	472,723
24305	CITY OF CHARTER OAK	10,221	0.001413%	82,382	146,284
24306	CITY OF DOW CITY	9,192	0.001271%	74,090	131,561
24307	CITY OF VAIL	4,126	0.000570%	33,253	59,046
24308	CITY OF DELOIT	4,654	0.000644%	37,515	66,614
24310	CITY OF SCHLESWIG	10,596	0.001465%	85,405	151,651
24311	CITY OF ARION	198	0.000027%	1,598	2,837
24312	CITY OF RICKETTS	1,724	0.000238%	13,898	24,678
24315	CITY OF KIRON	3,480	0.000481%	28,053	49,813
24316	CITY OF BUCK GROVE	53	0.000007%	426	757
24317	CITY OF ASPINWALL	85	0.000012%	685	1,216
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,513,994	0.209333%	12,203,204	21,668,950
24539	SCHLESWIG COMM SCH DIST	136,166	0.018827%	1,097,533	1,948,864
24540	AR WE VA COMM SCH DIST	156,814	0.021682%	1,263,967	2,244,397
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	169,860	0.023486%	1,369,121	2,431,117
24701	DENISON MUNICIPAL UTILITIES	175,032	0.024201%	1,410,804	2,505,133
25201	DALLAS COUNTY	965,792	0.133536%	7,784,543	13,822,835
25203	DALLAS COUNTY AGRI	28,637	0.003959%	230,821	409,864
25204	DALLAS COUNTY HOSPITAL	443,663	0.061343%	3,576,048	6,349,906
25301	CITY OF WOODWARD	24,660	0.003410%	198,764	352,940
25302	CITY OF DAWSON	1,280	0.000177%	10,318	18,321
25303	CITY OF MINBURN	8,677	0.001200%	69,942	124,195
25304	CITY OF REDFIELD	17,817	0.002463%	143,606	254,998
25305	CITY OF VAN METER	25,125	0.003474%	202,514	359,599
25306	CITY OF DALLAS CENTER	35,926	0.004967%	289,577	514,194
25308	CITY OF PERRY	177,322	0.024518%	1,429,263	2,537,909
25311	CITY OF DEXTER	10,437	0.001443%	84,127	149,382
25312	CITY OF ADEL	94,451	0.013059%	761,303	1,351,829
25314	CITY OF GRANGER	33,989	0.004700%	273,962	486,468
25315	CITY OF WAUKEE	494,256	0.068339%	3,983,835	7,074,005
25316	CITY OF LINDEN	793	0.000110%	6,391	11,349
25318	CITY OF DE SOTO	19,816	0.002740%	159,723	283,616
25320	CITY OF BOUTON	1,810	0.000250%	14,589	25,906
25545	VAN METER COMMUNITY SCHOOL DISTRICT	481,665	0.066598%	3,882,354	6,893,807
25546	WAUKEE COMMUNITY SCHOOL DIST	6,590,072	0.911180%	53,117,765	94,320,003
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,645,520	0.227519%	13,263,338	23,551,406
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,205,603	0.166693%	9,717,490	17,255,125

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
93,010	738	28,516	12,585	41,839	9,572	42,585	52,157	48,972	
28,782	228	8,824	3,894	12,946	2,962	13,178	16,140	15,154	
25,885	205	7,936	3,502	11,643	2,664	11,852	14,516	13,629	
11,618	92	3,562	1,572	5,226	1,196	5,319	6,515	6,117	
13,106	104	4,018	1,773	5,895	1,349	6,001	7,350	6,901	
29,838	237	9,148	4,037	13,422	3,071	13,661	16,732	15,710	
558	4	171	76	251	57	256	313	294	
4,855	39	1,489	657	2,185	500	2,223	2,723	2,556	
9,801	78	3,005	1,326	4,409	1,009	4,487	5,496	5,160	
149	1	46	20	67	15	68	83	78	
239	2	73	32	107	25	110	135	126	
4,263,439	33,831	1,307,138	576,880	1,917,849	438,764	1,952,035	2,390,799	2,244,795	
383,446	3,043	117,561	51,884	172,488	39,462	175,562	215,024	201,893	
441,593	3,504	135,389	59,751	198,644	45,446	202,185	247,631	232,508	
478,330	3,796	146,652	64,722	215,170	49,226	219,006	268,232	251,852	
492,893	3,911	151,117	66,693	221,721	50,725	225,673	276,398	259,519	
2,719,690	21,581	833,836	367,998	1,223,415	279,892	1,245,222	1,525,114	1,431,977	
80,642	640	24,724	10,912	36,276	8,299	36,922	45,221	42,460	
1,249,366	9,914	383,046	169,050	562,010	128,576	572,028	700,604	657,819	
69,442	551	21,290	9,396	31,237	7,147	31,794	38,941	36,563	
3,605	29	1,105	488	1,622	371	1,650	2,021	1,898	
24,436	194	7,492	3,306	10,992	2,515	11,188	13,703	12,866	
50,172	398	15,382	6,789	22,569	5,163	22,971	28,134	26,416	
70,752	561	21,692	9,573	31,826	7,281	32,394	39,675	37,253	
101,169	803	31,018	13,689	45,510	10,412	46,321	56,733	53,268	
499,342	3,962	153,094	67,565	224,621	51,389	228,626	280,015	262,915	
29,391	233	9,011	3,977	13,221	3,025	13,457	16,482	15,475	
265,977	2,111	81,546	35,989	119,646	27,372	121,779	149,151	140,043	
95,714	759	29,345	12,951	43,055	9,850	43,823	53,673	50,396	
1,391,835	11,044	426,726	188,327	626,097	143,238	637,258	780,496	732,832	
2,233	18	685	302	1,005	230	1,022	1,252	1,176	
55,802	443	17,109	7,551	25,103	5,743	25,549	31,292	29,381	
5,097	40	1,563	690	2,293	525	2,334	2,859	2,684	
1,356,380	10,763	415,856	183,530	610,149	139,589	621,025	760,614	714,164	
18,557,780	147,257	5,689,672	2,511,029	8,347,958	1,909,839	8,496,762	10,406,601	9,771,083	
4,633,819	36,770	1,420,693	626,996	2,084,459	476,880	2,121,615	2,598,495	2,439,808	
3,395,004	26,940	1,040,882	459,374	1,527,196	349,390	1,554,418	1,903,808	1,787,545	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
25556	WOODWARD-GRANGER CSD	757,535	0.104741%	6,105,938	10,842,175
25559	ADEL-DESOTO-MINBURN CSD	1,130,027	0.156244%	9,108,326	16,173,447
25701	PERRY WATER WORKS	50,150	0.006934%	404,221	717,766
25702	XENIA RURAL WATER DISTRICT	143,738	0.019874%	1,158,567	2,057,240
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	25,889	0.003580%	208,676	370,542
26201	DAVIS COUNTY	174,537	0.024132%	1,406,816	2,498,051
26203	DAVIS COUNTY HOSPITAL	893,574	0.123551%	7,202,449	12,789,224
26204	DAVIS COUNTY AGRI	5,681	0.000786%	45,793	81,314
26205	DAVIS CO ASSESSOR	11,236	0.001554%	90,564	160,812
26207	DAVIS SOIL & WATER CONS DIST	1,160	0.000160%	9,352	16,606
26301	CITY OF BLOOMFIELD	106,343	0.014704%	857,156	1,522,033
26303	CITY OF FLORIS	258	0.000036%	2,082	3,697
26304	CITY OF DRAKESVILLE	166	0.000023%	1,339	2,378
26305	CITY OF PULASKI	941	0.000130%	7,587	13,473
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	880,746	0.121777%	7,099,053	12,605,627
27201	DECATUR COUNTY	242,397	0.033515%	1,953,785	3,469,292
27203	DECATUR COUNTY AGRI	3,800	0.000525%	30,630	54,389
27204	DECATUR COUNTY HOSPITAL	401,278	0.055483%	3,234,408	5,743,264
27301	CITY OF LAMONI	34,108	0.004716%	274,922	488,173
27302	CITY OF LEON	41,021	0.005672%	330,639	587,109
27305	CITY OF DAVIS CITY	924	0.000128%	7,451	13,230
27306	CITY OF GARDEN GROVE	2,861	0.000396%	23,063	40,952
27309	CITY OF PLEASANTON	170	0.000023%	1,370	2,432
27312	CITY OF GRAND RIVER	1,419	0.000196%	11,436	20,306
27313	CITY OF DECATUR CITY	1,317	0.000182%	10,614	18,848
27314	CITY OF VAN WERT	425	0.000059%	3,424	6,080
27315	CITY OF LEROY	110	0.000015%	890	1,580
27316	LOW RENT HOUSING AGENCY OF LEON	4,852	0.000671%	39,108	69,444
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	168,970	0.023363%	1,361,944	2,418,372
27555	LAMONI COMM SCH DIST	253,122	0.034998%	2,040,231	3,622,791
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	461,578	0.063820%	3,720,448	6,606,314
27701	LAMONI MUNICIPAL UTILITIES	61,440	0.008495%	495,222	879,354
28201	DELAWARE COUNTY	354,508	0.049016%	2,857,428	5,073,870
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	14,257	0.001971%	114,912	204,047
28204	REGIONAL MEDICAL CENTER	2,177,650	0.301094%	17,552,450	31,167,484
28207	DELAWARE CO SOIL & WATER CONS DIST	6,469	0.000894%	52,144	92,591
28301	CITY OF EDGEWOOD	19,896	0.002751%	160,369	284,764

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
2,133,235	16,927	654,033	288,645	959,605	219,538	976,711	1,196,249	1,123,195	
3,182,180	25,251	975,632	430,577	1,431,460	327,488	1,456,975	1,784,463	1,675,489	
141,223	1,121	43,298	19,109	63,528	14,534	64,660	79,194	74,357	
404,769	3,212	124,099	54,769	182,080	41,655	185,325	226,980	213,120	
72,905	579	22,352	9,865	32,796	7,503	33,380	40,883	38,386	
491,500	3,900	150,690	66,504	221,094	50,582	225,035	275,617	258,786	
2,516,323	19,967	771,485	340,480	1,131,932	258,962	1,152,110	1,411,072	1,324,900	
15,999	127	4,905	2,165	7,197	1,646	7,325	8,971	8,424	
31,640	251	9,701	4,281	14,233	3,256	14,487	17,743	16,659	
3,267	26	1,002	442	1,470	336	1,496	1,832	1,720	
299,465	2,376	91,814	40,520	134,710	30,819	137,111	167,930	157,675	
727	6	223	98	327	75	333	408	383	
468	4	143	63	210	48	214	262	246	
2,651	21	813	359	1,193	273	1,214	1,487	1,396	
2,480,200	19,681	760,410	335,593	1,115,684	255,245	1,135,571	1,390,816	1,305,880	
682,595	5,416	209,278	92,361	307,055	70,248	312,529	382,777	359,401	
10,701	85	3,281	1,448	4,814	1,101	4,900	6,001	5,634	
1,130,007	8,967	346,451	152,900	508,318	116,292	517,379	633,671	594,974	
96,050	762	29,448	12,996	43,206	9,885	43,977	53,862	50,572	
115,516	917	35,416	15,630	51,963	11,888	52,889	64,777	60,822	
2,603	21	798	352	1,171	268	1,192	1,460	1,371	
8,057	64	2,470	1,090	3,624	829	3,689	4,518	4,242	
478	4	147	65	216	49	219	268	252	
3,995	32	1,225	541	1,798	411	1,829	2,240	2,104	
3,708	29	1,137	502	1,668	382	1,698	2,080	1,953	
1,196	9	367	162	538	123	548	671	630	
311	2	95	42	139	32	142	174	164	
13,663	108	4,189	1,849	6,146	1,406	6,256	7,662	7,194	
475,823	3,776	145,884	64,383	214,043	48,968	217,858	266,826	250,531	
712,796	5,656	218,538	96,448	320,642	73,356	326,357	399,713	375,303	
1,299,815	10,314	398,513	175,876	584,703	133,768	595,126	728,894	684,381	
173,016	1,373	53,045	23,411	77,829	17,806	79,216	97,022	91,097	
998,301	7,922	306,071	135,079	449,072	102,738	457,077	559,815	525,628	
40,147	319	12,309	5,432	18,060	4,132	18,381	22,513	21,138	
6,132,308	48,660	1,880,119	829,755	2,758,534	631,094	2,807,705	3,438,799	3,228,796	
18,218	145	5,585	2,465	8,195	1,875	8,341	10,216	9,592	
56,028	445	17,178	7,581	25,204	5,766	25,653	31,419	29,500	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
28302	CITY OF HOPKINTON	9,637	0.001332%	77,676	137,928
28303	CITY OF COLESBURG	8,709	0.001204%	70,200	124,652
28304	CITY OF MANCHESTER	135,564	0.018744%	1,092,682	1,940,251
28305	CITY OF EARLVILLE	14,761	0.002041%	118,980	211,271
28309	CITY OF DELHI	9,501	0.001314%	76,577	135,976
28310	CITY OF RYAN	7,702	0.001065%	62,079	110,233
28312	CITY OF GREELEY	1,958	0.000271%	15,778	28,017
28314	CITY OF DELAWARE	813	0.000112%	6,551	11,632
28315	CITY OF MASONVILLE	1,904	0.000263%	15,346	27,250
28317	CITY OF DUNDEE	1,242	0.000172%	10,011	17,776
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	450,770	0.062326%	3,633,325	6,451,613
28535	WEST DELAWARE COUNTY COMM SCH DIST	991,290	0.137061%	7,990,064	14,187,773
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	342,101	0.047301%	2,757,423	4,896,293
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	9,551	0.001321%	76,982	136,696
28701	HOPKINTON MUNICIPAL UTILITIES	11,493	0.001589%	92,636	164,492
29201	DES MOINES COUNTY	549,726	0.076008%	4,430,942	7,867,922
29204	DES MOINES COUNTY AGRI	11,329	0.001566%	91,311	162,140
29302	CITY OF MEDIAPOLIS	25,370	0.003508%	204,492	363,112
29303	CITY OF BURLINGTON	657,299	0.090882%	5,298,005	9,407,547
29305	CITY OF WEST BURLINGTON	75,103	0.010384%	605,348	1,074,903
29306	CITY OF DANVILLE	16,211	0.002241%	130,662	232,013
29307	CITY OF MIDDLETOWN	6,746	0.000933%	54,373	96,548
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	37,413	0.005173%	301,562	535,477
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	544,764	0.075322%	4,390,947	7,796,904
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	420,779	0.058179%	3,391,590	6,022,368
29543	MEDIAPOLIS COMM SCH DIST	603,648	0.083464%	4,865,563	8,639,670
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,635,737	0.364432%	21,244,759	37,723,834
29546	SOUTHEASTERN COMMUNITY COLLEGE	730,647	0.101023%	5,889,211	10,457,338
29603	SOUTHEAST IOWA REGIONAL HOUSING	7,329	0.001013%	59,074	104,896
29604	DES MOINES CO REG SOLID WASTE COMM	96,403	0.013329%	777,032	1,379,758
29701	BURLINGTON MUNICIPAL WATERWORKS	64,361	0.008899%	518,763	921,156
30201	DICKINSON COUNTY	371,790	0.051406%	2,996,730	5,321,225
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	11,498	0.001590%	92,681	164,571
30204	LAKES REGIONAL HEALTHCARE	1,135,106	0.156946%	9,149,262	16,246,136
30207	DICKINSON CO SOIL & WATER CONS DIST	5,336	0.000738%	43,008	76,368
30301	CITY OF SPIRIT LAKE	141,004	0.019496%	1,136,534	2,018,118
30302	CITY OF ARNOLDS PARK	43,250	0.005980%	348,609	619,018

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
27,138	215	8,320	3,672	12,207	2,793	12,425	15,218	14,289	
24,526	195	7,519	3,319	11,033	2,524	11,229	13,753	12,913	
381,751	3,029	117,042	51,654	171,725	39,287	174,786	214,073	201,000	
41,568	330	12,744	5,625	18,699	4,278	19,032	23,310	21,887	
26,754	212	8,202	3,620	12,034	2,753	12,249	15,002	14,086	
21,689	172	6,650	2,935	9,757	2,232	9,930	12,162	11,420	
5,513	44	1,690	746	2,480	567	2,524	3,091	2,902	
2,289	18	702	310	1,030	236	1,048	1,284	1,205	
5,362	43	1,644	725	2,412	552	2,455	3,007	2,823	
3,497	28	1,072	473	1,573	360	1,601	1,961	1,841	
1,269,377	10,073	389,181	171,758	571,012	130,635	581,190	711,825	668,355	
2,791,492	22,151	855,850	377,713	1,255,714	287,281	1,278,097	1,565,378	1,469,783	
963,362	7,644	295,359	130,351	433,354	99,143	441,080	540,223	507,232	
26,895	213	8,246	3,639	12,098	2,768	12,314	15,082	14,161	
32,364	257	9,923	4,379	14,559	3,331	14,818	18,149	17,041	
1,548,040	12,284	474,617	209,463	696,364	159,314	708,777	868,091	815,078	
31,902	253	9,781	4,317	14,351	3,283	14,606	17,889	16,797	
71,444	567	21,904	9,667	32,138	7,352	32,711	40,063	37,617	
1,850,967	14,688	567,492	250,452	832,632	190,489	847,473	1,037,962	974,575	
211,491	1,678	64,841	28,617	95,136	21,765	96,832	118,597	111,355	
45,649	362	13,996	6,177	20,535	4,698	20,901	25,599	24,035	
18,996	151	5,824	2,570	8,545	1,955	8,697	10,652	10,002	
105,357	836	32,302	14,256	47,394	10,843	48,238	59,081	55,473	
1,534,067	12,173	470,333	207,573	690,079	157,876	702,380	860,256	807,720	
1,184,921	9,402	363,288	160,330	533,020	121,944	542,522	664,466	623,887	
1,699,884	13,489	521,171	230,009	764,669	174,940	778,300	953,240	895,027	
7,422,292	58,896	2,275,618	1,004,301	3,338,815	763,851	3,398,329	4,162,180	3,908,001	
2,057,517	16,327	630,819	278,400	925,546	211,745	942,043	1,153,788	1,083,328	
20,639	164	6,328	2,793	9,285	2,124	9,449	11,573	10,867	
271,472	2,154	83,231	36,733	122,118	27,938	124,295	152,233	142,936	
181,241	1,438	55,567	24,523	81,528	18,652	82,982	101,634	95,427	
1,046,969	8,308	320,993	141,664	470,965	107,747	479,359	587,106	551,252	
32,380	257	9,927	4,381	14,565	3,332	14,825	18,157	17,049	
3,196,482	25,364	980,017	432,512	1,437,893	328,960	1,463,524	1,792,484	1,683,019	
15,026	119	4,607	2,033	6,759	1,546	6,880	8,426	7,911	
397,072	3,151	121,739	53,727	178,617	40,864	181,801	222,665	209,067	
121,794	966	37,341	16,480	54,787	12,534	55,764	68,298	64,127	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
30303	CITY OF TERRIL	10,197	0.001410%	82,194	145,951
30304	CITY OF SUPERIOR	3,766	0.000521%	30,357	53,904
30305	CITY OF LAKE PARK	20,515	0.002837%	165,357	293,621
30306	CITY OF OKOBONI	25,648	0.003546%	206,730	367,085
30307	CITY OF MILFORD	49,333	0.006821%	397,640	706,080
30310	IOWA GREAT LAKES SANITARY DISTRICT	81,462	0.011263%	656,602	1,165,914
30313	CITY OF ORLEANS	1,851	0.000256%	14,921	26,494
30314	CITY OF WAHPETON	15,629	0.002161%	125,977	223,694
30315	CITY OF WEST OKOBONI	12,637	0.001747%	101,857	180,865
30317	L H A OF SPIRIT LAKE	5,048	0.000698%	40,687	72,246
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	570	0.000079%	4,593	8,156
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	785,561	0.108616%	6,331,837	11,243,298
30528	HARRIS LAKE PARK COMM SCH DIST	198,797	0.027487%	1,602,359	2,845,272
30529	OKOBONI COMMUNITY SCHOOL DISTRICT	706,377	0.097668%	5,693,594	10,109,985
30602	CENTRAL WATER SYSTEM APK OKJ	11,506	0.001591%	92,743	164,682
30701	MILFORD MUNICIPAL UTILITIES	47,181	0.006524%	380,295	675,282
30702	LAKE PARK MUNICIPAL UTILITIES	23,952	0.003312%	193,056	342,805
31201	DUBUQUE COUNTY	1,341,432	0.185474%	10,812,303	19,199,159
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	27,267	0.003770%	219,777	390,254
31204	DUBUQUE COUNTY ASSESSOR	35,076	0.004850%	282,722	502,023
31205	CITY ASSESSORS OFFICE DUBUQUE CO	37,727	0.005216%	304,087	539,961
31209	DUBUQUE SOIL & WATER CONS DIST	9,442	0.001306%	76,106	135,140
31301	CITY OF CASCADE	39,202	0.005420%	315,976	561,071
31302	CITY OF WORTHINGTON	10,788	0.001492%	86,954	154,402
31303	CITY OF FARLEY	18,672	0.002582%	150,498	267,236
31305	CITY OF DUBUQUE	2,461,392	0.340326%	19,839,488	35,228,526
31306	CITY OF DYERSVILLE	78,864	0.010904%	635,664	1,128,735
31307	CITY OF EPWORTH	19,330	0.002673%	155,809	276,666
31308	CITY OF NEW VIENNA	8,000	0.001106%	64,480	114,497
31310	CITY OF BANKSTON	78	0.000011%	628	1,115
31311	CITY OF PEOSTA	55,489	0.007672%	447,258	794,186
31312	CITY OF CENTRALIA	85	0.000012%	685	1,216
31313	CITY OF LUXEMBURG	4,116	0.000569%	33,178	58,913
31314	CITY OF BERNARD	1,851	0.000256%	14,916	26,487
31316	CITY OF SHERRILL	1,067	0.000147%	8,597	15,266
31317	CITY OF GRAF	130	0.000018%	1,050	1,864
31318	CITY OF HOLY CROSS	2,593	0.000359%	20,901	37,113

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
28,716	228	8,804	3,886	12,918	2,955	13,148	16,103	15,120	
10,606	84	3,252	1,435	4,771	1,091	4,856	5,947	5,584	
57,771	458	17,712	7,817	25,987	5,945	26,451	32,396	30,418	
72,225	573	22,144	9,773	32,490	7,433	33,069	40,502	38,028	
138,924	1,102	42,593	18,798	62,493	14,297	63,607	77,904	73,146	
229,397	1,820	70,332	31,039	103,191	23,608	105,031	128,639	120,783	
5,213	41	1,598	705	2,344	536	2,387	2,923	2,745	
44,012	349	13,494	5,955	19,798	4,529	20,151	24,680	23,174	
35,586	282	10,910	4,815	16,007	3,662	16,293	19,955	18,737	
14,215	113	4,358	1,923	6,394	1,463	6,508	7,971	7,484	
1,605	13	492	217	722	165	735	900	845	
2,212,157	17,554	678,230	299,324	995,108	227,660	1,012,846	1,240,506	1,164,750	
559,817	4,442	171,636	75,748	251,826	57,612	256,315	313,927	294,756	
1,989,174	15,784	609,865	269,152	894,801	204,712	910,752	1,115,464	1,047,344	
32,402	257	9,934	4,384	14,575	3,335	14,835	18,170	17,060	
132,864	1,054	40,735	17,978	59,767	13,673	60,832	74,505	69,956	
67,448	535	20,679	9,126	30,340	6,941	30,881	37,822	35,513	
3,777,500	29,975	1,158,152	511,129	1,699,256	388,754	1,729,545	2,118,299	1,988,937	
76,784	609	23,541	10,390	34,540	7,902	35,156	43,058	40,428	
98,775	784	30,284	13,365	44,433	10,165	45,224	55,389	52,007	
106,239	843	32,572	14,375	47,790	10,933	48,642	59,575	55,937	
26,589	211	8,152	3,598	11,961	2,736	12,174	14,910	14,000	
110,393	876	33,846	14,937	49,659	11,361	50,544	61,905	58,124	
30,379	241	9,314	4,111	13,666	3,126	13,909	17,035	15,995	
52,580	417	16,121	7,114	23,652	5,411	24,074	29,485	27,684	
6,931,332	55,001	2,125,093	937,869	3,117,963	713,324	3,173,541	3,886,865	3,649,500	
222,082	1,762	68,089	30,050	99,901	22,855	101,681	124,536	116,931	
54,435	432	16,689	7,366	24,487	5,602	24,923	30,525	28,661	
22,528	179	6,907	3,048	10,134	2,318	10,314	12,632	11,861	
219	2	67	30	99	23	100	123	115	
156,259	1,240	47,908	21,143	70,291	16,081	71,544	87,625	82,274	
239	2	73	32	107	25	110	135	126	
11,591	92	3,554	1,568	5,214	1,193	5,307	6,500	6,103	
5,211	41	1,598	705	2,344	536	2,386	2,922	2,744	
3,004	24	921	406	1,351	309	1,375	1,684	1,581	
367	3	112	50	165	38	168	206	193	
7,302	58	2,239	988	3,285	751	3,343	4,094	3,845	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
31319	CITY OF ASBURY	75,340	0.010417%	607,263	1,078,303
31320	CITY OF RICKARDSVILLE	958	0.000133%	7,726	13,718
31321	CITY OF ZWINGLE	623	0.000086%	5,022	8,917
31322	CITY OF DURANGO	52	0.000007%	418	743
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	7,566,332	1.046163%	60,986,689	108,292,673
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,200,804	0.304295%	17,739,074	31,498,869
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	269,096	0.037207%	2,168,987	3,851,421
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	29,718	0.004109%	239,532	425,332
32201	EMMET COUNTY	253,568	0.035060%	2,043,826	3,629,175
32203	EMMET CO AGR EXT DIST	7,294	0.001009%	58,794	104,399
32301	CITY OF ARMSTRONG	11,706	0.001619%	94,354	167,541
32302	CITY OF RINGSTED	9,059	0.001253%	73,021	129,662
32303	CITY OF ESTHERVILLE	224,179	0.030996%	1,806,946	3,208,554
32307	CITY OF DOLLIVER	604	0.000084%	4,870	8,647
32308	CITY OF WALLINGFORD	544	0.000075%	4,387	7,789
32309	CITY OF GRUVER	378	0.000052%	3,044	5,404
32521	ESTHERVILLE LINCOLN CENTRAL CSD	898,427	0.124222%	7,241,566	12,858,683
32525	IOWA LAKES COMMUNITY COLLEGE	564,082	0.077993%	4,546,653	8,073,389
32601	EMMET COUNTY COUNCIL GOVTS	8,027	0.001110%	64,703	114,891
33201	FAYETTE COUNTY	448,026	0.061947%	3,611,213	6,412,349
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	10,902	0.001507%	87,877	156,040
33301	CITY OF OELWEIN	145,440	0.020109%	1,172,289	2,081,607
33302	CITY OF WEST UNION	47,901	0.006623%	386,098	685,586
33303	CITY OF WAUCOMA	3,307	0.000457%	26,657	47,334
33305	CITY OF FAYETTE	24,390	0.003372%	196,586	349,073
33306	CITY OF CLERMONT	10,983	0.001519%	88,525	157,191
33307	CITY OF ELGIN	12,369	0.001710%	99,696	177,029
33308	CITY OF HAWKEYE	7,867	0.001088%	63,413	112,602
33309	CITY OF WESTGATE	2,307	0.000319%	18,596	33,021
33310	CITY OF ARLINGTON	8,281	0.001145%	66,746	118,519
33311	CITY OF MAYNARD	12,444	0.001721%	100,304	178,108
33316	CITY OF RANDALIA	611	0.000085%	4,927	8,748
33317	CITY OF ST LUCAS	1,453	0.000201%	11,713	20,799
33321	CITY OF WADENA	3,040	0.000420%	24,507	43,517
33324	WESTGATE PUBLIC LIBRARY	766	0.000106%	6,175	10,965
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	187,497	0.025924%	1,511,274	2,683,534
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	915,054	0.126521%	7,375,584	13,096,657

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
212,160	1,684	65,047	28,707	95,438	21,834	97,138	118,972	111,707	
2,699	21	828	365	1,214	278	1,236	1,514	1,421	
1,754	14	538	237	789	181	803	984	924	
146	1	45	20	66	15	67	82	77	
21,306,950	169,072	6,532,546	2,883,016	9,584,634	2,192,764	9,755,483	11,948,247	11,218,582	
6,197,509	49,178	1,900,109	838,577	2,787,864	637,805	2,837,557	3,475,362	3,263,126	
757,780	6,013	232,330	102,534	340,877	77,985	346,953	424,938	398,988	
83,685	664	25,657	11,323	37,644	8,612	38,316	46,928	44,062	
714,053	5,666	218,923	96,618	321,207	73,485	326,932	400,417	375,965	
20,541	163	6,298	2,779	9,240	2,114	9,405	11,519	10,815	
32,965	262	10,108	4,459	14,829	3,391	15,092	18,483	17,357	
25,511	202	7,822	3,452	11,476	2,625	11,681	14,306	13,432	
631,294	5,009	193,550	85,420	283,979	64,968	289,041	354,009	332,390	
1,701	14	522	230	766	175	779	954	896	
1,533	12	470	207	689	158	702	860	807	
1,063	8	326	144	478	109	487	596	560	
2,529,989	20,076	775,675	342,330	1,138,081	260,369	1,158,367	1,418,736	1,332,096	
1,588,467	12,605	487,012	214,933	714,550	163,474	727,286	890,760	836,363	
22,605	179	6,931	3,059	10,169	2,326	10,350	12,676	11,902	
1,261,651	10,011	386,813	170,712	567,536	129,840	577,653	707,493	664,287	
30,701	244	9,413	4,154	13,811	3,160	14,057	17,217	16,165	
409,563	3,250	125,569	55,417	184,236	42,149	187,520	229,669	215,644	
134,891	1,070	41,357	18,252	60,679	13,882	61,761	75,643	71,023	
9,313	74	2,855	1,260	4,189	958	4,264	5,222	4,904	
68,681	545	21,057	9,293	30,895	7,068	31,446	38,514	36,162	
30,928	245	9,482	4,185	13,912	3,183	14,160	17,343	16,284	
34,831	276	10,679	4,713	15,668	3,585	15,948	19,533	18,339	
22,155	176	6,792	2,998	9,966	2,280	10,144	12,424	11,665	
6,497	52	1,992	879	2,923	669	2,975	3,644	3,421	
23,319	185	7,149	3,155	10,489	2,400	10,677	13,077	12,278	
35,043	278	10,744	4,742	15,764	3,606	16,045	19,651	18,451	
1,721	14	528	233	775	177	788	965	906	
4,092	32	1,255	554	1,841	421	1,874	2,295	2,155	
8,562	68	2,625	1,159	3,852	881	3,920	4,801	4,508	
2,157	17	661	292	970	222	988	1,210	1,136	
527,994	4,190	161,879	71,442	237,511	54,338	241,745	296,083	278,001	
2,576,812	20,447	790,031	348,665	1,159,143	265,188	1,179,805	1,444,993	1,356,748	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	247,421	0.034210%	1,994,277	3,541,193
34201	FLOYD COUNTY	442,838	0.061229%	3,569,397	6,338,097
34203	FLOYD CO AGRICULTURAL EXTENSION	15,007	0.002075%	120,961	214,788
34205	FLOYD COUNTY MEMORIAL HOSP	1,090,959	0.150842%	8,793,425	15,614,284
34302	CITY OF CHARLES CITY	227,232	0.031418%	1,831,552	3,252,245
34303	CITY OF ROCKFORD	20,025	0.002769%	161,405	286,604
34305	CITY OF NORA SPRINGS	18,988	0.002625%	153,051	271,769
34306	CITY OF FLOYD	6,636	0.000917%	53,486	94,974
34309	CITY OF RUDD	8,064	0.001115%	64,998	115,415
34311	CITY OF MARBLE ROCK	6,782	0.000938%	54,668	97,073
34314	CITY OF COLWELL	441	0.000061%	3,557	6,316
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	314,055	0.043423%	2,531,370	4,494,895
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,053,074	0.145604%	8,488,061	15,072,056
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	16,990	0.002349%	136,941	243,162
34701	ROCKFORD MUNIC LIGHT PLANT	10,945	0.001513%	88,217	156,646
35201	FRANKLIN COUNTY	389,061	0.053794%	3,135,939	5,568,416
35203	FRANKLIN CO AGRI EXT DIST	17,458	0.002414%	140,716	249,866
35205	FRANKLIN GEN HOSP	565,643	0.078209%	4,559,236	8,095,731
35301	CITY OF HAMPTON	94,722	0.013097%	763,487	1,355,707
35302	CITY OF LATIMER	8,739	0.001208%	70,440	125,079
35305	CITY OF COULTER	1,559	0.000216%	12,563	22,308
35308	CITY OF ALEXANDER	2,285	0.000316%	18,418	32,705
35309	CITY OF SHEFFIELD	16,902	0.002337%	136,239	241,916
35310	CITY OF GENEVA	1,331	0.000184%	10,728	19,050
35311	CITY OF HANSELL	1,294	0.000179%	10,433	18,526
35312	CITY OF POPEJOY	189	0.000026%	1,521	2,702
35313	ALEXANDER PUB LIBRARY	1,293	0.000179%	10,419	18,501
35314	COULTER PUBLIC LIBRARY	1,584	0.000219%	12,767	22,670
35548	CAL COMMUNITY SCHOOL DISTRICT	111,475	0.015413%	898,520	1,595,481
36201	FREMONT COUNTY	235,984	0.032628%	1,902,096	3,377,508
36203	FREMONT COUNTY AGRI EXTENSION DIST	14,876	0.002057%	119,908	212,917
36301	CITY OF HAMBURG	27,334	0.003779%	220,316	391,211
36302	CITY OF RANDOLPH	2,984	0.000413%	24,055	42,714
36303	CITY OF SIDNEY	19,971	0.002761%	160,975	285,839
36304	CITY OF RIVERTON	3,467	0.000479%	27,942	49,615
36305	CITY OF FARRAGUT	9,636	0.001332%	77,667	137,911
36306	CITY OF TABOR	17,751	0.002454%	143,078	254,061

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
696,742	5,529	213,616	94,275	313,420	71,704	319,006	390,710	366,850	
1,247,042	9,895	382,334	168,736	560,965	128,337	570,964	699,301	656,595	
42,260	335	12,957	5,718	19,010	4,349	19,349	23,698	22,251	
3,072,163	24,378	941,902	415,690	1,381,970	316,166	1,406,604	1,722,770	1,617,562	
639,890	5,078	196,185	86,583	287,846	65,853	292,977	358,830	336,916	
56,390	447	17,289	7,630	25,366	5,803	25,819	31,622	29,691	
53,472	424	16,394	7,235	24,053	5,503	24,482	29,985	28,154	
18,686	148	5,729	2,528	8,405	1,923	8,556	10,479	9,839	
22,708	180	6,962	3,073	10,215	2,337	10,397	12,734	11,956	
19,099	152	5,856	2,584	8,592	1,966	8,745	10,711	10,056	
1,243	10	381	168	559	128	569	697	654	
884,386	7,018	271,146	119,665	397,829	91,015	404,920	495,935	465,649	
2,965,478	23,531	909,193	401,255	1,333,979	305,186	1,357,757	1,662,943	1,561,390	
47,843	380	14,668	6,474	21,522	4,924	21,905	26,829	25,190	
30,821	245	9,449	4,170	13,864	3,172	14,111	17,283	16,228	
1,095,605	8,694	335,904	148,245	492,843	112,752	501,628	614,380	576,860	
49,162	390	15,073	6,652	22,115	5,059	22,509	27,568	25,885	
1,592,863	12,639	488,359	215,528	716,526	163,926	729,299	893,225	838,677	
266,740	2,117	81,780	36,092	119,989	27,451	122,128	149,579	140,445	
24,610	195	7,545	3,330	11,070	2,533	11,268	13,801	12,958	
4,389	35	1,346	594	1,975	452	2,010	2,462	2,311	
6,435	51	1,973	871	2,895	662	2,946	3,608	3,388	
47,598	378	14,593	6,440	21,411	4,898	21,793	26,691	25,061	
3,748	30	1,149	507	1,686	386	1,716	2,102	1,973	
3,645	29	1,118	493	1,640	375	1,669	2,044	1,919	
532	4	163	72	239	55	243	298	280	
3,640	29	1,116	493	1,638	375	1,667	2,042	1,917	
4,460	35	1,368	604	2,007	459	2,042	2,501	2,349	
313,916	2,491	96,244	42,476	141,211	32,306	143,728	176,034	165,284	
664,536	5,273	203,742	89,918	298,933	68,389	304,261	372,650	349,893	
41,892	332	12,844	5,668	18,844	4,311	19,181	23,492	22,057	
76,972	611	23,599	10,415	34,625	7,921	35,242	43,163	40,527	
8,404	67	2,577	1,137	3,781	865	3,848	4,713	4,425	
56,240	446	17,243	7,610	25,299	5,788	25,750	31,538	29,612	
9,762	77	2,993	1,321	4,391	1,005	4,470	5,475	5,140	
27,134	215	8,319	3,672	12,206	2,792	12,424	15,216	14,287	
49,987	397	15,326	6,764	22,487	5,144	22,887	28,031	26,319	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
36308	CITY OF THURMAN	1,606	0.000222%	12,945	22,985
36310	CITY OF IMOGENE	57	0.000008%	457	811
36315	LOW RENT HOUSING AGENCY OF TABOR	1,587	0.000219%	12,791	22,712
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	3,703	0.000512%	29,846	52,997
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,714	0.000375%	21,878	38,848
36318	LOW RENT HOUSING AGENCY OF SIDNEY	1,324	0.000183%	10,669	18,945
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	350,821	0.048507%	2,827,715	5,021,109
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	133,929	0.018518%	1,079,500	1,916,844
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	281,009	0.038854%	2,265,006	4,021,920
36601	FREMONT CO LANDFILL COMMISSION	11,805	0.001632%	95,155	168,964
37201	GREENE COUNTY	291,218	0.040265%	2,347,298	4,168,043
37203	GREENE CO AGR EXT DIS	11,011	0.001522%	88,748	157,587
37204	GREENE COUNTY MEDICAL CENTER	987,952	0.136600%	7,963,158	14,139,997
37208	GREENE CO SOIL & WATER CONS DIST	2,207	0.000305%	17,786	31,583
37301	CITY OF RIPPEY	1,400	0.000194%	11,285	20,039
37302	CITY OF SCRANTON	7,061	0.000976%	56,913	101,059
37303	CITY OF JEFFERSON	124,230	0.017177%	1,001,329	1,778,038
37304	CITY OF GRAND JUNCTION	6,287	0.000869%	50,676	89,984
37306	CITY OF PATON	6,001	0.000830%	48,373	85,894
37307	CITY OF CHURDAN	6,439	0.000890%	51,900	92,158
37309	CITY OF DANA	317	0.000044%	2,556	4,539
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	119,594	0.016536%	963,961	1,711,683
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,344	0.002121%	123,673	219,603
38201	GRUNDY COUNTY	303,951	0.042026%	2,449,931	4,350,286
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	10,728	0.001483%	86,468	153,539
38210	GRUNDY CO SOIL & WATER CONS DIST	1,369	0.000189%	11,031	19,588
38301	CITY OF CONRAD	23,312	0.003223%	187,897	333,645
38302	CITY OF DIKE	25,570	0.003536%	206,104	365,975
38303	CITY OF GRUNDY CENTER	49,593	0.006857%	399,736	709,803
38304	CITY OF WELLSBURG	13,309	0.001840%	107,276	190,488
38305	CITY OF REINBECK	32,334	0.004471%	260,619	462,775
38307	CITY OF BEAMAN	3,475	0.000480%	28,005	49,729
38310	CITY OF STOUT	3,342	0.000462%	26,937	47,831
38313	CITY OF MORRISON	142	0.000020%	1,141	2,027
38318	CITY OF HOLLAND	1,466	0.000203%	11,818	20,985
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	467,275	0.064608%	3,766,364	6,687,847
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	606,653	0.083879%	4,889,786	8,682,682

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
4,522	36	1,387	612	2,035	465	2,071	2,536	2,381	
159	1	49	22	72	16	73	89	84	
4,469	35	1,370	605	2,010	460	2,046	2,506	2,353	
10,427	83	3,197	1,411	4,691	1,073	4,774	5,847	5,490	
7,643	61	2,343	1,034	3,438	787	3,500	4,287	4,024	
3,728	30	1,143	504	1,677	384	1,707	2,091	1,963	
987,920	7,839	302,889	133,674	444,402	101,670	452,324	553,994	520,162	
377,146	2,993	115,630	51,031	169,654	38,813	172,678	211,491	198,576	
791,326	6,279	242,615	107,073	355,967	81,438	362,312	443,750	416,651	
33,244	264	10,192	4,498	14,954	3,421	15,221	18,642	17,504	
820,077	6,507	251,429	110,963	368,899	84,397	375,476	459,873	431,789	
31,006	246	9,506	4,195	13,947	3,191	14,196	17,387	16,325	
2,782,092	22,076	852,968	376,441	1,251,485	286,314	1,273,793	1,560,107	1,464,833	
6,214	49	1,905	841	2,795	640	2,845	3,485	3,272	
3,943	31	1,209	533	1,773	406	1,805	2,211	2,076	
19,884	158	6,096	2,690	8,944	2,046	9,104	11,150	10,469	
349,835	2,776	107,257	47,336	157,369	36,003	160,173	196,176	184,196	
17,705	140	5,428	2,396	7,964	1,822	8,106	9,928	9,322	
16,900	134	5,181	2,287	7,602	1,739	7,738	9,477	8,898	
18,132	144	5,559	2,453	8,156	1,866	8,302	10,168	9,547	
893	7	274	121	402	92	409	501	470	
336,779	2,672	103,254	45,569	151,495	34,659	154,196	188,855	177,322	
43,208	343	13,247	5,846	19,436	4,447	19,783	24,230	22,750	
855,934	6,792	262,423	115,815	385,030	88,087	391,893	479,980	450,668	
30,209	240	9,262	4,088	13,590	3,109	13,832	16,941	15,906	
3,854	31	1,182	521	1,734	397	1,765	2,162	2,029	
65,646	521	20,127	8,882	29,530	6,756	30,056	36,812	34,564	
72,007	571	22,077	9,743	32,391	7,410	32,969	40,379	37,913	
139,656	1,108	42,817	18,897	62,822	14,372	63,942	78,314	73,532	
37,479	297	11,491	5,071	16,859	3,857	17,160	21,017	19,734	
91,053	723	27,916	12,320	40,959	9,371	41,689	51,060	47,941	
9,784	78	3,000	1,324	4,402	1,007	4,480	5,487	5,152	
9,411	75	2,885	1,273	4,233	969	4,309	5,278	4,955	
399	3	122	54	179	41	183	224	210	
4,129	33	1,266	559	1,858	425	1,890	2,315	2,174	
1,315,857	10,441	403,432	178,047	591,920	135,419	602,471	737,890	692,828	
1,708,347	13,556	523,766	231,154	768,476	175,811	782,174	957,985	899,483	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	301,148	0.041638%	2,427,334	4,310,162
38581	BCLUW COMMUNITY SCHOOL DISTRICT	385,634	0.053320%	3,108,317	5,519,367
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	48,647	0.006726%	392,105	696,251
39201	GUTHRIE COUNTY	359,674	0.049730%	2,899,067	5,147,807
39203	GUTHRIE COUNTY AGRI	8,958	0.001239%	72,204	128,210
39204	GUTHRIE COUNTY HOSPITAL	686,161	0.094872%	5,530,645	9,820,640
39205	GUTHRIE CO ASSESSOR	14,081	0.001947%	113,495	201,531
39301	CITY OF PANORA	50,546	0.006989%	407,413	723,435
39302	CITY OF GUTHRIE CTR	48,164	0.006659%	388,215	689,344
39303	CITY OF STUART	66,203	0.009154%	533,613	947,525
39304	CITY OF BAYARD	12,429	0.001719%	100,184	177,895
39305	CITY OF JAMAICA	2,088	0.000289%	16,833	29,891
39306	CITY OF BAGLEY	5,998	0.000829%	48,344	85,843
39307	CITY OF MENLO	6,665	0.000922%	53,725	95,399
39311	CITY OF YALE	2,481	0.000343%	19,997	35,508
39313	JAMAICA PUB LIBRARY	841	0.000116%	6,781	12,041
39540	GUTHRIE COMM SCH DIST	350,907	0.048518%	2,828,407	5,022,339
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	473,012	0.065401%	3,812,607	6,769,960
40201	HAMILTON COUNTY	478,889	0.066214%	3,859,977	6,854,073
40202	HAMILTON HOSPITAL	1,186,192	0.164009%	9,561,027	16,977,297
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	14,718	0.002035%	118,635	210,657
40301	CITY OF ELLSWORTH	15,651	0.002164%	126,151	224,004
40302	CITY OF WEBSTER CITY	285,956	0.039538%	2,304,881	4,092,725
40303	CITY OF STRATFORD	15,715	0.002173%	126,669	224,923
40304	CITY OF JEWELL	13,044	0.001804%	105,137	186,689
40305	KENDALL YOUNG LIBRARY	31,405	0.004342%	253,134	449,484
40307	CITY OF BLAIRSBURG	2,828	0.000391%	22,793	40,473
40308	CITY OF WILLIAMS	8,864	0.001226%	71,450	126,872
40309	CITY OF STANHOPE	9,689	0.001340%	78,093	138,668
40310	CITY OF RANDALL	3,349	0.000463%	26,990	47,926
40311	CITY OF KAMRAR	1,552	0.000215%	12,509	22,212
40540	STRATFORD COMM SCH DIST	106,587	0.014737%	859,119	1,525,518
40541	WEBSTER CITY COMM SCH DIST	1,148,285	0.158768%	9,255,491	16,434,764
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	500,763	0.069238%	4,036,282	7,167,135
40543	NORTHEAST HAMILTON COMM SCH DIST	113,299	0.015665%	913,224	1,621,592
40601	HAMILTON CO SOLID WASTE COMM	14,583	0.002016%	117,540	208,714
41201	HANCOCK COUNTY	253,136	0.035000%	2,040,341	3,622,988

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
848,039	6,729	260,002	114,747	381,478	87,274	388,278	475,552	446,511	
1,085,954	8,617	332,945	146,939	488,501	111,759	497,209	608,968	571,779	
136,990	1,087	42,000	18,536	61,623	14,098	62,721	76,819	72,128	
1,012,849	8,037	310,532	137,047	455,616	104,235	463,737	567,972	533,287	
25,226	200	7,734	3,413	11,347	2,596	11,550	14,146	13,282	
1,932,244	15,332	592,411	261,449	869,192	198,853	884,687	1,083,540	1,017,369	
39,652	315	12,157	5,365	17,837	4,081	18,155	22,236	20,878	
142,338	1,129	43,640	19,260	64,029	14,648	65,170	79,818	74,944	
135,631	1,076	41,583	18,352	61,011	13,958	62,099	76,057	71,413	
186,429	1,479	57,158	25,225	83,862	19,186	85,357	104,543	98,159	
35,001	278	10,731	4,736	15,745	3,602	16,026	19,628	18,429	
5,881	47	1,803	796	2,646	605	2,693	3,298	3,097	
16,890	134	5,178	2,285	7,597	1,738	7,733	9,471	8,893	
18,770	149	5,755	2,540	8,444	1,932	8,594	10,526	9,883	
6,986	55	2,142	945	3,142	719	3,199	3,918	3,678	
2,369	19	726	321	1,066	244	1,085	1,329	1,247	
988,162	7,841	302,963	133,707	444,511	101,695	452,434	554,129	520,289	
1,332,012	10,570	408,385	180,233	599,188	137,081	609,868	746,949	701,334	
1,348,562	10,701	413,459	182,472	606,632	138,785	617,445	756,230	710,048	
3,340,341	26,506	1,024,123	451,977	1,502,606	343,765	1,529,390	1,873,155	1,758,763	
41,448	329	12,708	5,608	18,645	4,265	18,977	23,242	21,823	
44,073	350	13,513	5,964	19,827	4,536	20,179	24,715	23,206	
805,258	6,390	246,886	108,958	362,234	82,872	368,691	451,563	423,986	
44,254	351	13,568	5,988	19,907	4,554	20,262	24,816	23,301	
36,732	291	11,262	4,970	16,523	3,780	16,818	20,598	19,340	
88,438	702	27,114	11,966	39,782	9,101	40,492	49,593	46,564	
7,963	63	2,441	1,077	3,581	820	3,646	4,466	4,193	
24,963	198	7,653	3,378	11,229	2,569	11,429	13,998	13,143	
27,283	216	8,365	3,692	12,273	2,808	12,492	15,300	14,365	
9,430	75	2,891	1,276	4,242	970	4,317	5,287	4,965	
4,370	35	1,340	591	1,966	450	2,001	2,451	2,301	
300,151	2,382	92,024	40,613	135,019	30,889	137,425	168,314	158,036	
3,233,595	25,659	991,396	437,534	1,454,589	332,779	1,480,516	1,813,295	1,702,560	
1,410,158	11,190	432,344	190,807	634,341	145,124	645,647	790,771	742,479	
319,054	2,532	97,819	43,171	143,522	32,835	146,080	178,915	167,989	
41,065	326	12,590	5,556	18,472	4,226	18,802	23,028	21,622	
712,835	5,656	218,550	96,453	320,659	73,360	326,375	399,735	375,324	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
41203	HANCOCK COUNTY AGRI EXT DIST	12,646	0.001749%	101,932	180,998
41204	HANCOCK COUNTY HEALTH SYSTEM	785,210	0.108567%	6,329,004	11,238,268
41301	CITY OF KLEMME	8,904	0.001231%	71,766	127,434
41302	CITY OF BRITT	33,350	0.004611%	268,811	477,321
41303	CITY OF GARNER	60,206	0.008324%	485,274	861,690
41304	CITY OF CORWITH	7,989	0.001105%	64,393	114,341
41305	CITY OF KANAWHA	10,034	0.001387%	80,880	143,617
41306	CITY OF CRYSTAL LAKE	3,444	0.000476%	27,757	49,288
41308	CITY OF WODEN	3,984	0.000551%	32,114	57,024
41309	CITY OF GOODELL	1,159	0.000160%	9,344	16,591
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	906	0.000125%	7,305	12,971
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,133	0.000157%	9,131	16,213
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	392,214	0.054230%	3,161,348	5,613,533
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	845,366	0.116885%	6,813,877	12,099,245
42201	HARDIN COUNTY	394,028	0.054480%	3,175,971	5,639,500
42203	HARDIN COUNTY AGRI	13,219	0.001828%	106,548	189,194
42206	HARDIN CO SOIL & WATER CONS DIST	649	0.000090%	5,235	9,295
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	17,699	0.002447%	142,662	253,322
42301	CITY OF RADCLIFFE	9,738	0.001346%	78,491	139,376
42302	CITY OF ACKLEY	25,593	0.003539%	206,283	366,292
42303	CITY OF ELDORA	70,260	0.009714%	566,311	1,005,586
42304	CITY OF IOWA FALLS	132,860	0.018370%	1,070,888	1,901,551
42307	ELLSWORTH MUNICIPAL HOSPITAL	844,778	0.116804%	6,809,139	12,090,833
42310	CITY OF ALDEN	19,099	0.002641%	153,945	273,356
42311	CITY OF STEAMBOAT ROCK	1,952	0.000270%	15,730	27,931
42313	CITY OF BUCKEYE	780	0.000108%	6,291	11,171
42314	CITY OF UNION	7,067	0.000977%	56,963	101,148
42315	CITY OF HUBBARD	16,735	0.002314%	134,886	239,513
42317	CITY OF WHITTEN	623	0.000086%	5,022	8,917
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,381	0.000191%	11,127	19,758
42326	CITY OF NEW PROVIDENCE	2,265	0.000313%	18,255	32,415
42327	CITY OF OWASA	127	0.000018%	1,027	1,824
42333	CENTRAL IOWA JUVENILE DETENTION CTR	411,506	0.056897%	3,316,853	5,889,660
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	406,101	0.056150%	3,273,287	5,812,302
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	271,109	0.037485%	2,185,208	3,880,224
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	839,546	0.116080%	6,766,968	12,015,951
42556	ALDEN COMMUNITY SCHOOL DISTRICT	147,100	0.020339%	1,185,669	2,105,365

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
35,612	283	10,918	4,819	16,020	3,665	16,305	19,970	18,751	
2,211,167	17,546	677,927	299,190	994,663	227,558	1,012,393	1,239,951	1,164,229	
25,073	199	7,687	3,393	11,279	2,580	11,480	14,060	13,201	
93,915	745	28,793	12,707	42,245	9,665	42,999	52,664	49,448	
169,540	1,345	51,980	22,940	76,265	17,448	77,625	95,073	89,267	
22,497	179	6,897	3,044	10,120	2,315	10,300	12,615	11,845	
28,257	224	8,663	3,823	12,710	2,908	12,938	15,846	14,878	
9,698	77	2,973	1,312	4,362	998	4,440	5,438	5,106	
11,220	89	3,440	1,518	5,047	1,155	5,137	6,292	5,907	
3,264	26	1,001	442	1,469	336	1,495	1,831	1,719	
2,552	20	782	345	1,147	263	1,168	1,431	1,344	
3,190	25	978	432	1,435	328	1,461	1,789	1,680	
1,104,482	8,764	338,626	149,446	496,836	113,666	505,692	619,358	581,534	
2,380,568	18,890	729,864	322,111	1,070,865	244,991	1,089,953	1,334,944	1,253,422	
1,109,591	8,805	340,192	150,137	499,134	114,191	508,031	622,222	584,224	
37,225	295	11,413	5,037	16,745	3,831	17,043	20,874	19,600	
1,829	15	561	247	823	188	837	1,025	963	
49,842	395	15,281	6,744	22,420	5,129	22,820	27,949	26,243	
27,423	218	8,408	3,711	12,337	2,822	12,556	15,378	14,439	
72,069	572	22,096	9,752	32,420	7,417	32,997	40,414	37,946	
197,852	1,570	60,660	26,771	89,001	20,362	90,588	110,950	104,174	
374,137	2,969	114,707	50,624	168,300	38,504	171,300	209,804	196,991	
2,378,912	18,877	729,356	321,888	1,070,121	244,821	1,089,196	1,334,017	1,252,550	
53,784	427	16,490	7,277	24,194	5,535	24,625	30,160	28,318	
5,495	44	1,685	744	2,473	566	2,516	3,082	2,893	
2,198	17	674	297	988	226	1,006	1,232	1,157	
19,901	158	6,102	2,693	8,953	2,048	9,112	11,160	10,478	
47,125	374	14,448	6,376	21,198	4,850	21,576	26,426	24,812	
1,754	14	538	237	789	181	803	984	924	
3,888	31	1,192	526	1,749	400	1,780	2,180	2,047	
6,378	51	1,955	863	2,869	656	2,920	3,576	3,358	
359	3	110	49	162	37	164	201	189	
1,158,811	9,195	355,282	156,797	521,274	119,257	530,567	649,824	610,139	
1,143,590	9,074	350,616	154,738	514,428	117,690	523,598	641,288	602,126	
763,447	6,058	234,067	103,301	343,426	78,569	349,548	428,117	401,972	
2,364,179	18,760	724,839	319,894	1,063,493	243,305	1,082,450	1,325,755	1,244,793	
414,238	3,287	127,002	56,050	186,339	42,630	189,661	232,291	218,105	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
43201	HARRISON COUNTY	443,955	0.061384%	3,578,401	6,354,084
43203	HARRISON COUNTY AGR EXT DIST	13,027	0.001801%	105,001	186,448
43301	CITY OF MISSOURI VALLEY	48,659	0.006728%	392,206	696,431
43303	CITY OF WOODBINE	22,303	0.003084%	179,769	319,212
43305	CITY OF DUNLAP	16,790	0.002322%	135,334	240,309
43306	CITY OF LOGAN	27,704	0.003830%	223,301	396,510
43307	CITY OF PERSIA	2,688	0.000372%	21,665	38,470
43308	CITY OF PISGAH	7,803	0.001079%	62,892	111,676
43309	CITY OF MODALE	5,080	0.000702%	40,948	72,711
43310	CITY OF MONDAMIN	6,626	0.000916%	53,410	94,839
43311	WOODBINE PUBLIC LIBRARY	4,689	0.000648%	37,794	67,111
43315	CITY OF MAGNOLIA	2,426	0.000335%	19,555	34,723
43317	CITY OF LITTLE SIOUX	2,212	0.000306%	17,831	31,662
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	11,440	0.001582%	92,210	163,735
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	482,035	0.066649%	3,885,336	6,899,103
43563	WEST HARRISON COMM SCH DIST	219,878	0.030401%	1,772,272	3,146,984
43564	LOGAN MAGNOLIA COMM SCH DIST	411,938	0.056957%	3,320,329	5,895,833
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	320,204	0.044273%	2,580,930	4,582,898
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	302,087	0.041768%	2,434,902	4,323,600
43701	MUNIC LIGHT&POWER PLT	21,554	0.002980%	173,732	308,492
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	138,396	0.019135%	1,115,512	1,980,790
44201	HENRY COUNTY	406,193	0.056163%	3,274,029	5,813,618
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	29,217	0.004040%	235,501	418,173
44204	HENRY COUNTY HEALTH CENTER	1,182,476	0.163496%	9,531,080	16,924,122
44301	CITY OF MOUNT PLEASANT	104,150	0.014400%	839,481	1,490,647
44302	CITY OF WINFIELD	24,443	0.003380%	197,016	349,838
44303	CITY OF NEW LONDON	66,425	0.009184%	535,405	950,706
44306	CITY OF WAYLAND	26,138	0.003614%	210,676	374,093
44307	CITY OF SALEM	5,474	0.000757%	44,123	78,348
44308	CITY OF OLDS	3,362	0.000465%	27,101	48,123
44310	CITY OF ROME	1,009	0.000140%	8,134	14,443
44312	CITY OF COPPOCK	139	0.000019%	1,123	1,994
44313	CITY OF HILLSBORO	1,286	0.000178%	10,362	18,399
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	356,485	0.049290%	2,873,365	5,102,168
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,231,023	0.170208%	9,922,382	17,618,948
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	275,066	0.038032%	2,217,104	3,936,860
44568	WACO COMMUNITY SCHOOL DISTRICT	312,519	0.043211%	2,518,987	4,472,908

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
1,250,188	9,920	383,298	169,161	562,379	128,661	572,404	701,065	658,252	
36,684	291	11,247	4,964	16,502	3,775	16,796	20,571	19,315	
137,025	1,087	42,011	18,541	61,639	14,102	62,738	76,840	72,147	
62,806	498	19,256	8,498	28,252	6,464	28,756	35,220	33,069	
47,282	375	14,496	6,398	21,269	4,866	21,648	26,514	24,895	
78,015	619	23,919	10,556	35,094	8,029	35,719	43,748	41,076	
7,569	60	2,321	1,024	3,405	779	3,466	4,245	3,985	
21,973	174	6,737	2,973	9,884	2,261	10,060	12,321	11,569	
14,306	114	4,386	1,936	6,436	1,472	6,550	8,022	7,532	
18,660	148	5,721	2,525	8,394	1,920	8,543	10,463	9,825	
13,204	105	4,048	1,787	5,940	1,359	6,046	7,405	6,952	
6,832	54	2,095	924	3,073	703	3,128	3,831	3,597	
6,230	49	1,910	843	2,802	641	2,852	3,493	3,280	
32,215	256	9,877	4,359	14,492	3,315	14,750	18,065	16,962	
1,357,422	10,771	416,175	183,671	610,617	139,696	621,502	761,198	714,713	
619,180	4,913	189,836	83,780	278,529	63,722	283,494	347,216	326,012	
1,160,025	9,205	355,655	156,961	521,821	119,382	531,123	650,505	610,779	
901,701	7,155	276,455	122,008	405,618	92,797	412,848	505,645	474,765	
850,683	6,750	260,813	115,105	382,668	87,546	389,489	477,035	447,903	
60,697	482	18,609	8,213	27,304	6,247	27,790	34,037	31,958	
389,727	3,093	119,487	52,733	175,313	40,108	178,438	218,546	205,200	
1,143,849	9,077	350,695	154,773	514,545	117,717	523,716	641,433	602,262	
82,277	653	25,225	11,133	37,011	8,467	37,671	46,138	43,321	
3,329,878	26,423	1,020,915	450,561	1,497,899	342,688	1,524,600	1,867,288	1,753,255	
293,290	2,327	89,920	39,685	131,932	30,183	134,284	164,467	154,424	
68,832	546	21,103	9,314	30,963	7,084	31,515	38,599	36,241	
187,055	1,484	57,350	25,310	84,144	19,250	85,644	104,894	98,488	
73,604	584	22,566	9,959	33,109	7,575	33,700	41,275	38,754	
15,415	122	4,726	2,086	6,934	1,586	7,058	8,644	8,116	
9,468	75	2,903	1,281	4,259	974	4,335	5,309	4,985	
2,842	23	871	385	1,279	292	1,301	1,593	1,496	
392	3	120	53	176	40	180	220	207	
3,620	29	1,110	490	1,629	373	1,657	2,030	1,906	
1,003,869	7,966	307,779	135,832	451,577	103,311	459,626	562,937	528,559	
3,466,588	27,508	1,062,829	469,059	1,559,396	356,757	1,587,193	1,943,950	1,825,235	
774,591	6,146	237,484	104,809	348,439	79,715	354,650	434,365	407,839	
880,060	6,983	269,820	119,080	395,883	90,570	402,939	493,509	463,371	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
44701	MT PLEASANT UTILITIES	201,983	0.027927%	1,628,039	2,890,872
45201	HOWARD COUNTY	261,160	0.036109%	2,105,023	3,737,841
45203	HOWARD COUNTY AGRI EXT DIST	7,714	0.001067%	62,175	110,403
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	766,625	0.105998%	6,179,206	10,972,274
45207	HOWARD SOIL & WTR. CONS. DIST.	11,015	0.001523%	88,787	157,658
45301	CITY OF ELMA	12,294	0.001700%	99,095	175,961
45302	CITY OF CRESCO	103,732	0.014343%	836,106	1,484,654
45303	CITY OF CHESTER	2,285	0.000316%	18,417	32,703
45304	CITY OF LIME SPRINGS	9,007	0.001245%	72,602	128,918
45305	CITY OF PROTIVIN	4,144	0.000573%	33,403	59,313
45526	HOWARD WINNESIEK COMM SCH DIST	789,989	0.109228%	6,367,522	11,306,664
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	210,468	0.029100%	1,696,429	3,012,310
46201	HUMBOLDT COUNTY	264,813	0.036614%	2,134,461	3,790,114
46203	HUMBOLDT COUNTY AGRI	6,015	0.000832%	48,481	86,086
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	775,171	0.107180%	6,248,091	11,094,593
46301	CITY OF RENWICK	13,185	0.001823%	106,273	188,707
46302	CITY OF HUMBOLDT	102,011	0.014105%	822,236	1,460,026
46303	CITY OF RUTLAND	1,335	0.000185%	10,764	19,113
46304	CITY OF DAKOTA CITY	20,112	0.002781%	162,109	287,853
46305	CITY OF LIVERMORE	11,283	0.001560%	90,942	161,483
46307	CITY OF BODE	8,522	0.001178%	68,693	121,977
46308	CITY OF OTTOSEN	623	0.000086%	5,023	8,919
46309	CITY OF THOR	3,193	0.000442%	25,738	45,702
46311	CITY OF BRADGATE	264	0.000037%	2,130	3,783
46313	CITY OF PIONEER	497	0.000069%	4,002	7,107
46314	CITY OF HARDY	793	0.000110%	6,391	11,349
46315	LU VERNE PUB LIBRARY	1,133	0.000157%	9,133	16,217
46531	TWIN RIVERS COMMUNITY SCHOOL	57,177	0.007906%	460,866	818,349
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	892,649	0.123423%	7,194,992	12,775,983
46534	GILMORE CITY & BRADGATE COMM SCH DIST	107,395	0.014849%	865,633	1,537,086
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	16,174	0.002236%	130,364	231,485
47201	IDA COUNTY	145,693	0.020144%	1,174,328	2,085,228
47204	IDA COUNTY AGRI	6,452	0.000892%	52,009	92,351
47301	CITY OF ARTHUR	4,700	0.000650%	37,884	67,270
47302	CITY OF BATTLE CREEK	10,563	0.001461%	85,143	151,187
47303	CITY OF IDA GROVE	58,936	0.008149%	475,042	843,522
47304	CITY OF HOLSTEIN	34,462	0.004765%	277,776	493,241

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
568,789	4,513	174,386	76,962	255,861	58,536	260,423	318,959	299,480	
735,433	5,836	225,478	99,510	330,824	75,686	336,721	412,407	387,222	
21,722	172	6,660	2,939	9,771	2,236	9,946	12,182	11,437	
2,158,832	17,130	661,881	292,109	971,120	222,172	988,431	1,210,603	1,136,673	
31,020	246	9,510	4,197	13,953	3,192	14,202	17,394	16,333	
34,621	275	10,615	4,685	15,575	3,563	15,851	19,414	18,229	
292,111	2,318	89,559	39,525	131,402	30,062	133,744	163,806	153,803	
6,434	51	1,973	871	2,895	662	2,946	3,608	3,388	
25,365	201	7,777	3,432	11,410	2,610	11,614	14,224	13,355	
11,670	93	3,578	1,579	5,250	1,201	5,343	6,544	6,145	
2,224,624	17,653	682,053	301,011	1,000,717	228,943	1,018,554	1,247,497	1,171,314	
592,682	4,703	181,712	80,195	266,610	60,995	271,362	332,357	312,060	
745,718	5,917	228,631	100,902	335,450	76,744	341,430	418,174	392,637	
16,938	134	5,193	2,292	7,619	1,743	7,755	9,498	8,918	
2,182,899	17,321	669,260	295,365	981,946	224,649	999,450	1,224,099	1,149,345	
37,129	295	11,383	5,024	16,702	3,821	17,000	20,821	19,549	
287,265	2,279	88,073	38,869	129,221	29,563	131,526	161,089	151,251	
3,761	30	1,153	509	1,692	387	1,722	2,109	1,980	
56,636	449	17,364	7,663	25,476	5,829	25,931	31,760	29,820	
31,772	252	9,741	4,299	14,292	3,270	14,547	17,817	16,729	
23,999	190	7,358	3,247	10,795	2,470	10,988	13,458	12,636	
1,755	14	538	237	789	181	803	984	924	
8,992	71	2,757	1,217	4,045	925	4,117	5,042	4,735	
744	6	228	101	335	77	341	418	392	
1,398	11	429	189	629	144	640	784	736	
2,233	18	685	302	1,005	230	1,022	1,252	1,176	
3,191	25	978	432	1,435	328	1,461	1,789	1,680	
161,013	1,278	49,365	21,786	72,429	16,570	73,720	90,290	84,777	
2,513,718	19,947	770,687	340,128	1,130,762	258,694	1,150,917	1,409,611	1,323,528	
302,427	2,400	92,722	40,921	136,043	31,124	138,467	169,591	159,234	
45,545	361	13,964	6,163	20,488	4,687	20,853	25,540	23,981	
410,276	3,256	125,787	55,514	184,557	42,223	187,847	230,070	216,019	
18,170	144	5,571	2,459	8,174	1,870	8,319	10,189	9,567	
13,236	105	4,058	1,791	5,954	1,362	6,060	7,422	6,969	
29,747	236	9,120	4,025	13,381	3,061	13,620	16,681	15,662	
165,966	1,317	50,884	22,457	74,658	17,080	75,988	93,068	87,385	
97,047	770	29,754	13,131	43,655	9,987	44,433	54,420	51,097	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
47306	CITY OF GALVA	7,845	0.001085%	63,231	112,278
47308	IDA GROVE CEMETERY	366	0.000051%	2,950	5,239
47310	HOLSTEIN CEMETERY ASSOCIATION	864	0.000119%	6,962	12,363
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	54,310	0.007509%	437,753	777,307
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	311,090	0.043013%	2,507,466	4,452,450
48201	IAWA COUNTY	445,515	0.061599%	3,590,972	6,376,406
48203	IAWA COUNTY AGRICULTURAL EXTENSION DIST	11,726	0.001621%	94,515	167,829
48208	IAWA CO SOIL & WATER CONS DIST	7,069	0.000977%	56,981	101,179
48301	CITY OF VICTOR	17,708	0.002448%	142,735	253,451
48302	CITY OF LADORA	1,001	0.000138%	8,065	14,322
48303	CITY OF WILLIAMSBURG	60,471	0.008361%	487,416	865,494
48305	CITY OF MARENGO	40,811	0.005643%	328,950	584,108
48307	CITY OF PARNELL	1,020	0.000141%	8,218	14,592
48308	CITY OF NORTH ENGLISH	13,975	0.001932%	112,643	200,018
48310	MARENGO MEMORIAL HOSPITAL	872,106	0.120582%	7,029,410	12,481,964
48311	CITY OF MILLERSBURG	1,293	0.000179%	10,426	18,513
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	750,312	0.103742%	6,047,718	10,738,795
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRIC	337,007	0.046596%	2,716,366	4,823,388
48559	IAWA VALLEY COMMUNITY SCHOOL DISTRICT	348,782	0.048225%	2,811,277	4,991,920
48561	H L V COMMUNITY SCHOOL DISTRICT	228,255	0.031560%	1,839,795	3,266,882
49201	JACKSON COUNTY	361,816	0.050027%	2,916,335	5,178,469
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	491,303	0.067930%	3,960,033	7,031,740
49204	JACKSON COUNTY AGRI	12,199	0.001687%	98,328	174,599
49208	JACKSON CO SOIL & WATER CONS DIST	836	0.000116%	6,736	11,961
49301	CITY OF MAQUOKETA	108,769	0.015039%	876,711	1,556,755
49302	CITY OF SABULA	20,196	0.002792%	162,789	289,061
49303	CITY OF PRESTON	30,739	0.004250%	247,762	439,945
49304	CITY OF BELLEVUE	86,703	0.011988%	698,846	1,240,924
49307	CITY OF BALDWIN	1,393	0.000193%	11,231	19,942
49308	CITY OF MILES	10,517	0.001454%	84,769	150,523
49309	CITY OF LA MOTTE	1,623	0.000224%	13,078	23,222
49311	CITY OF ANDREW	4,191	0.000579%	33,778	59,978
49312	CITY OF MONMOUTH	1,419	0.000196%	11,441	20,315
49316	CITY OF SPRINGBROOK	1,247	0.000172%	10,049	17,843
49317	CITY OF SPRAGUEVILLE	718	0.000099%	5,784	10,270
49560	ANDREW COMMUNITY SCHOOL DISTRICT	140,143	0.019377%	1,129,588	2,005,783
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	408,902	0.056537%	3,295,864	5,852,390

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
22,091	175	6,773	2,989	9,937	2,273	10,114	12,387	11,631	
1,031	8	316	139	463	106	472	578	543	
2,432	19	746	329	1,094	250	1,114	1,364	1,281	
152,938	1,214	46,890	20,694	68,798	15,739	70,023	85,762	80,525	
876,035	6,951	268,585	118,535	394,071	90,155	401,096	491,251	461,252	
1,254,580	9,955	384,644	169,756	564,355	129,113	574,415	703,528	660,564	
33,021	262	10,124	4,468	14,854	3,398	15,119	18,517	17,386	
19,907	158	6,103	2,694	8,955	2,049	9,115	11,164	10,482	
49,867	396	15,289	6,747	22,432	5,132	22,832	27,964	26,256	
2,818	22	864	381	1,267	290	1,290	1,580	1,484	
170,289	1,351	52,209	23,042	76,602	17,525	77,968	95,493	89,661	
114,925	912	35,235	15,550	51,697	11,827	52,619	64,446	60,511	
2,871	23	880	388	1,291	295	1,314	1,609	1,512	
39,354	312	12,066	5,325	17,703	4,050	18,018	22,068	20,721	
2,455,869	19,487	752,950	332,300	1,104,737	252,741	1,124,430	1,377,171	1,293,069	
3,642	29	1,117	493	1,639	375	1,668	2,043	1,918	
2,112,894	16,766	647,797	285,893	950,456	217,444	967,398	1,184,842	1,112,486	
949,018	7,531	290,962	128,410	426,903	97,666	434,512	532,178	499,679	
982,177	7,794	301,128	132,897	441,819	101,079	449,694	550,773	517,138	
642,770	5,100	197,068	86,972	289,140	66,149	294,295	360,444	338,433	
1,018,881	8,085	312,381	137,863	458,329	104,856	466,499	571,355	536,464	
1,383,519	10,978	424,176	187,202	622,356	142,382	633,450	775,832	728,453	
34,353	273	10,532	4,648	15,453	3,535	15,729	19,264	18,088	
2,353	19	722	318	1,059	242	1,078	1,320	1,239	
306,297	2,430	93,908	41,445	137,783	31,522	140,239	171,761	161,272	
56,874	451	17,437	7,696	25,584	5,853	26,040	31,893	29,945	
86,561	687	26,539	11,712	38,938	8,908	39,632	48,540	45,576	
244,156	1,937	74,856	33,036	109,829	25,127	111,788	136,915	128,554	
3,924	31	1,203	531	1,765	404	1,796	2,200	2,066	
29,616	235	9,080	4,007	13,322	3,048	13,560	16,608	15,593	
4,569	36	1,401	618	2,055	470	2,092	2,562	2,406	
11,801	94	3,618	1,597	5,309	1,214	5,403	6,617	6,213	
3,997	32	1,225	541	1,798	411	1,830	2,241	2,105	
3,511	28	1,076	475	1,579	361	1,607	1,968	1,848	
2,021	16	620	273	909	208	925	1,133	1,064	
394,645	3,132	120,995	53,399	177,526	40,614	180,690	221,304	207,789	
1,151,478	9,137	353,034	155,805	517,976	118,502	527,209	645,711	606,278	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	964,576	0.133368%	7,774,746	13,805,438
49601	WASTE AUTHORITY OF JACKSON COUNTY	19,883	0.002749%	160,266	284,581
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	87,394	0.012084%	704,419	1,250,820
50001	STATE - DEPT OF CORRECTIONS/NEWTON	153,234	0.021187%	1,235,110	2,193,157
50201	JASPER COUNTY	721,859	0.099808%	5,818,382	10,331,568
50204	JASPER COUNTY AGRICULTURAL EXT	26,017	0.003597%	209,708	372,373
50210	JASPER CO SOIL & WATER CONS DIST	979	0.000135%	7,890	14,010
50301	CITY OF COLFAX	38,188	0.005280%	307,804	546,560
50302	CITY OF MINGO	7,789	0.001077%	62,784	111,485
50303	CITY OF NEWTON	464,375	0.064207%	3,742,987	6,646,337
50304	CITY OF KELLOGG	8,138	0.001125%	65,591	116,468
50307	CITY OF MONROE	26,132	0.003613%	210,635	374,019
50310	CITY OF PRAIRIE CITY	27,812	0.003845%	224,173	398,058
50311	CITY OF SULLY	10,215	0.001412%	82,339	146,208
50312	CITY OF BAXTER	18,657	0.002580%	150,384	267,034
50314	CITY OF LYNNVILLE	6,597	0.000912%	53,173	94,418
50316	CITY OF REASNOR	1,246	0.000172%	10,044	17,834
50317	CITY OF LAMBS GROVE	662	0.000091%	5,333	9,470
50318	CITY OF VALERIA	53	0.000007%	426	757
50556	BAXTER COMMUNITY SCHOOL DISTRICT	305,401	0.042226%	2,461,615	4,371,034
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,978,248	0.273524%	15,945,215	28,313,555
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	335,697	0.046415%	2,705,809	4,804,643
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	413,919	0.057231%	3,336,301	5,924,193
50566	PCM COMMUNITY SCHOOL DISTRICT	665,682	0.092041%	5,365,576	9,527,531
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	551,858	0.076303%	4,448,124	7,898,432
51201	JEFFERSON COUNTY	313,078	0.043288%	2,523,490	4,480,904
51202	JEFFERSON COUNTY HEALTH CENTER	1,591,744	0.220083%	12,829,889	22,781,742
51204	JEFFERSON COUNTY AGRI	11,483	0.001588%	92,553	164,345
51301	CITY OF FAIRFIELD	227,677	0.031480%	1,835,135	3,258,608
51302	CITY OF LOCKRIDGE	1,971	0.000272%	15,885	28,207
51305	CITY OF LIBERTYVILLE	5,528	0.000764%	44,559	79,122
51306	CITY OF BATAVIA	5,994	0.000829%	48,316	85,794
51307	CITY OF PACKWOOD	923	0.000128%	7,442	13,214
51308	CITY OF PLEASANT PLAIN	396	0.000055%	3,196	5,675
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,131,089	0.156391%	9,116,880	16,188,637
51601	SOUTH IOWA AREA CRIME COMMISSION	29,003	0.004010%	233,775	415,109
52003	UNIVERSITY OF IOWA	12,325,804	1.704235%	99,349,323	176,412,325

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
2,716,267	21,554	832,787	367,534	1,221,875	279,539	1,243,655	1,523,194	1,430,175	
55,992	444	17,167	7,576	25,187	5,762	25,636	31,398	29,481	
246,103	1,953	75,453	33,300	110,706	25,327	112,679	138,006	129,579	
431,511	3,424	132,298	58,387	194,109	44,408	197,569	241,977	227,200	
2,032,771	16,130	623,232	275,052	914,414	209,199	930,713	1,139,912	1,070,299	
73,266	581	22,463	9,913	32,957	7,540	33,545	41,085	38,576	
2,757	22	845	373	1,240	284	1,262	1,546	1,451	
107,538	853	32,970	14,551	48,374	11,067	49,237	60,304	56,621	
21,935	174	6,725	2,968	9,867	2,257	10,043	12,300	11,549	
1,307,689	10,377	400,928	176,942	588,247	134,578	598,731	733,309	688,527	
22,915	182	7,026	3,101	10,309	2,358	10,492	12,850	12,065	
73,590	584	22,562	9,957	33,103	7,573	33,693	41,266	38,747	
78,319	621	24,012	10,597	35,230	8,060	35,859	43,919	41,237	
28,767	228	8,820	3,892	12,940	2,960	13,171	16,131	15,146	
52,540	417	16,108	7,109	23,634	5,407	24,056	29,463	27,663	
18,577	147	5,696	2,514	8,357	1,912	8,506	10,418	9,781	
3,509	28	1,076	475	1,579	361	1,607	1,968	1,848	
1,863	15	571	252	838	192	853	1,045	981	
149	1	46	20	67	15	68	83	78	
860,016	6,824	263,674	116,368	386,866	88,507	393,762	482,269	452,817	
5,570,788	44,205	1,707,961	753,776	2,505,942	573,307	2,550,610	3,123,917	2,933,143	
945,330	7,501	289,831	127,911	425,243	97,287	432,823	530,110	497,737	
1,165,605	9,249	357,366	157,716	524,331	119,956	533,677	653,633	613,717	
1,874,574	14,875	574,730	253,646	843,251	192,918	858,282	1,051,200	987,005	
1,554,043	12,331	476,458	210,276	699,065	159,931	711,526	871,457	818,238	
881,633	6,996	270,302	119,293	396,591	90,732	403,660	494,392	464,199	
4,482,385	35,568	1,374,265	606,506	2,016,339	461,296	2,052,280	2,513,576	2,360,075	
32,335	257	9,914	4,375	14,546	3,328	14,805	18,133	17,025	
641,142	5,088	196,569	86,752	288,409	65,982	293,550	359,532	337,576	
5,550	44	1,702	751	2,497	571	2,541	3,112	2,922	
15,568	124	4,773	2,106	7,003	1,602	7,128	8,730	8,197	
16,880	134	5,175	2,284	7,593	1,737	7,729	9,466	8,888	
2,600	21	797	352	1,170	268	1,190	1,458	1,369	
1,116	9	342	151	502	115	511	626	588	
3,185,169	25,275	976,548	430,981	1,432,804	327,795	1,458,344	1,786,139	1,677,062	
81,674	648	25,041	11,051	36,740	8,405	37,395	45,800	43,003	
34,709,722	275,423	10,641,733	4,696,528	15,613,684	3,572,084	15,892,002	19,464,086	18,275,438	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
52201	JOHNSON COUNTY	1,987,443	0.274795%	16,019,331	28,445,161
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	56,960	0.007876%	459,113	815,236
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	6,335	0.000876%	51,064	90,674
52302	CITY OF IOWA CITY	2,912,394	0.402684%	23,474,689	41,683,469
52303	CITY OF CORALVILLE	843,738	0.116660%	6,800,760	12,075,955
52304	CITY OF LONE TREE	17,003	0.002351%	137,050	243,357
52305	CITY OF SOLON	62,141	0.008592%	500,873	889,388
52308	CITY OF OXFORD	10,944	0.001513%	88,211	156,634
52310	CITY OF HILLS	8,970	0.001240%	72,301	128,383
52311	CITY OF UNIVERSITY HEIGHTS	2,100	0.000290%	16,923	30,051
52312	CITY OF TIFFIN	52,429	0.007249%	422,595	750,392
52314	LONE TREE HOUSING COMMISSION	3,461	0.000479%	27,898	49,539
52315	CITY OF NORTH LIBERTY	432,923	0.059858%	3,489,474	6,196,180
52316	CITY OF SWISHER	11,586	0.001602%	93,383	165,819
52317	CITY OF SHUEYVILLE	1,446	0.000200%	11,653	20,692
52564	SOLON COMMUNITY SCHOOL DISTRICT	1,007,995	0.139371%	8,124,712	14,426,866
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	10,673,307	1.475751%	86,029,745	152,761,056
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	299,067	0.041351%	2,410,564	4,280,384
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,750,681	0.242059%	14,110,963	25,056,515
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	91,146	0.012602%	734,658	1,304,516
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	140,322	0.019402%	1,131,035	2,008,354
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	837,474	0.115794%	6,750,271	11,986,302
53201	JONES COUNTY	422,366	0.058399%	3,404,385	6,045,088
53203	JONES COUNTY AGRI	13,908	0.001923%	112,100	199,053
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	188	0.000026%	1,511	2,684
53301	CITY OF OXFORD JUNCTION	9,585	0.001325%	77,256	137,181
53302	CITY OF WYOMING	9,706	0.001342%	78,233	138,916
53303	CITY OF ONSLOW	3,650	0.000505%	29,418	52,237
53304	CITY OF ANAMOSA	88,031	0.012172%	709,551	1,259,933
53305	CITY OF MONTICELLO	71,727	0.009917%	578,142	1,026,594
53307	CITY OF OLIN	12,439	0.001720%	100,259	178,028
53308	CITY OF MARTELLE	2,470	0.000342%	19,911	35,356
53314	CITY OF MORLEY	1,180	0.000163%	9,509	16,884
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	80,271	0.011099%	647,008	1,148,878
53546	MONTICELLO COMM SCH DIST	735,008	0.101626%	5,924,361	10,519,752
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	319,837	0.044222%	2,577,969	4,577,641
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	860,838	0.119024%	6,938,585	12,320,687

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
5,596,682	44,410	1,715,900	757,280	2,517,590	575,972	2,562,466	3,138,438	2,946,777	
160,400	1,273	49,178	21,704	72,155	16,507	73,440	89,947	84,454	
17,840	142	5,470	2,414	8,026	1,836	8,168	10,004	9,393	
8,201,364	65,078	2,514,475	1,109,716	3,689,269	844,027	3,755,031	4,599,058	4,318,200	
2,375,985	18,854	728,459	321,491	1,068,804	244,520	1,087,855	1,332,375	1,251,009	
47,881	380	14,680	6,479	21,539	4,928	21,923	26,851	25,211	
174,990	1,389	53,651	23,678	78,718	18,009	80,120	98,129	92,136	
30,818	245	9,449	4,170	13,864	3,172	14,110	17,282	16,227	
25,260	200	7,744	3,418	11,362	2,600	11,565	14,165	13,300	
5,913	47	1,813	800	2,660	608	2,707	3,315	3,113	
147,642	1,172	45,266	19,977	66,415	15,194	67,599	82,793	77,737	
9,747	77	2,989	1,318	4,384	1,002	4,462	5,464	5,132	
1,219,119	9,674	373,773	164,957	548,404	125,463	558,179	683,642	641,893	
32,625	259	10,003	4,415	14,677	3,358	14,938	18,296	17,178	
4,071	32	1,248	551	1,831	419	1,864	2,283	2,144	
2,838,535	22,524	870,273	384,078	1,276,875	292,122	1,299,636	1,591,758	1,494,552	
30,056,255	238,498	9,215,016	4,066,873	13,520,387	3,093,182	13,761,391	16,854,573	15,825,285	
842,180	6,683	258,206	113,954	378,843	86,671	385,596	472,267	443,426	
4,929,954	39,120	1,511,486	667,066	2,217,672	507,357	2,257,201	2,764,558	2,595,730	
256,668	2,037	78,692	34,729	115,458	26,414	117,517	143,931	135,141	
395,150	3,136	121,150	53,467	177,753	40,666	180,921	221,587	208,055	
2,358,345	18,714	723,051	319,105	1,060,870	242,705	1,079,779	1,322,484	1,241,721	
1,189,392	9,438	364,658	160,935	535,031	122,404	544,568	666,972	626,241	
39,164	311	12,007	5,299	17,617	4,031	17,932	21,963	20,621	
528	4	162	71	237	54	242	296	278	
26,991	214	8,275	3,652	12,141	2,778	12,358	15,136	14,211	
27,332	217	8,380	3,698	12,295	2,813	12,514	15,327	14,391	
10,278	82	3,151	1,391	4,624	1,058	4,706	5,764	5,411	
247,896	1,967	76,004	33,542	111,513	25,511	113,499	139,010	130,523	
201,986	1,603	61,927	27,330	90,860	20,787	92,480	113,267	106,350	
35,028	278	10,739	4,740	15,757	3,605	16,038	19,643	18,443	
6,956	55	2,133	941	3,129	716	3,185	3,901	3,663	
3,322	26	1,019	449	1,494	342	1,521	1,863	1,749	
226,046	1,794	69,304	30,586	101,684	23,263	103,496	126,759	119,018	
2,069,797	16,424	634,584	280,061	931,069	213,009	947,666	1,160,675	1,089,794	
900,666	7,147	276,137	121,868	405,152	92,690	412,374	505,064	474,221	
2,424,137	19,236	743,222	328,007	1,090,465	249,475	1,109,902	1,359,377	1,276,362	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
53601	JONES CO SOLID WASTE MANGT COMM	12,494	0.001727%	100,705	178,820
53602	ADVANCEMENT SERVICES	94,382	0.013050%	760,747	1,350,841
54201	KEOKUK COUNTY	258,473	0.035738%	2,083,360	3,699,375
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	10,970	0.001517%	88,420	157,005
54205	KEOKUK COUNTY HEALTH CENTER	533,485	0.073763%	4,300,038	7,635,479
54301	CITY OF SIGOURNEY	40,570	0.005609%	327,008	580,661
54302	CITY OF WHAT CHEER	9,038	0.001250%	72,850	129,358
54304	CITY OF KEOTA	13,940	0.001927%	112,362	199,519
54305	CITY OF SOUTH ENGLISH	1,699	0.000235%	13,697	24,321
54306	CITY OF THORNBURG	113	0.000016%	913	1,621
54307	CITY OF RICHLAND	7,076	0.000978%	57,036	101,277
54308	CITY OF HEDRICK	8,228	0.001138%	66,322	117,767
54309	CITY OF DELTA	6,014	0.000832%	48,476	86,079
54312	CITY OF OLLIE	827	0.000114%	6,665	11,835
54313	CITY OF MARTINSBURG	453	0.000063%	3,652	6,485
54314	CITY OF KESWICK	1,829	0.000253%	14,745	26,182
54318	CITY OF HARPER	538	0.000074%	4,337	7,701
54319	CITY OF WEBSTER	687	0.000095%	5,535	9,829
54320	CITY OF HAYESVILLE	41	0.000006%	329	584
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	360,893	0.049899%	2,908,894	5,165,257
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	157,184	0.021733%	1,266,945	2,249,685
54583	KEOTA COMMUNITY SCHOOL DISTRICT	198,208	0.027405%	1,597,611	2,836,842
54585	PEKIN COMMUNITY SCHOOL DISTRICT	436,005	0.060284%	3,514,318	6,240,294
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	696	0.000096%	5,609	9,960
55201	KOSSUTH COUNTY	449,577	0.062161%	3,623,714	6,434,547
55203	KOSSUTH COUNTY AGRI	4,727	0.000654%	38,100	67,654
55205	KOSSUTH REGIONAL HEALTH CENTER	1,023,685	0.141540%	8,251,175	14,651,424
55301	CITY OF ALGONA	136,474	0.018870%	1,100,017	1,953,276
55302	CITY OF LAKOTA	8,367	0.001157%	67,437	119,746
55303	CITY OF WESLEY	10,743	0.001485%	86,594	153,762
55304	CITY OF FENTON	9,125	0.001262%	73,551	130,602
55305	CITY OF SWEA CITY	14,885	0.002058%	119,980	213,046
55306	CITY OF BANCROFT	31,092	0.004299%	250,611	445,004
55307	CITY OF WHITTEMORE	17,764	0.002456%	143,182	254,244
55309	CITY OF BURT	16,875	0.002333%	136,019	241,527
55313	CITY OF LEDYARD	2,454	0.000339%	19,782	35,127
55314	CITY OF TITONKA	13,953	0.001929%	112,468	199,706

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
35,184	279	10,787	4,761	15,827	3,621	16,109	19,730	18,525	
265,782	2,109	81,487	35,963	119,559	27,352	121,690	149,042	139,940	
727,865	5,776	223,158	98,486	327,420	74,907	333,256	408,163	383,237	
30,891	245	9,471	4,180	13,896	3,179	14,144	17,323	16,265	
1,502,306	11,921	460,596	203,275	675,792	154,607	687,838	842,445	790,998	
114,247	907	35,027	15,459	51,393	11,758	52,309	64,067	60,154	
25,452	202	7,803	3,444	11,449	2,619	11,653	14,272	13,401	
39,256	311	12,036	5,312	17,659	4,040	17,974	22,014	20,669	
4,785	38	1,467	647	2,152	492	2,191	2,683	2,520	
319	3	98	43	144	33	146	179	168	
19,927	158	6,109	2,696	8,963	2,051	9,123	11,174	10,492	
23,171	184	7,104	3,135	10,423	2,385	10,609	12,994	12,200	
16,936	134	5,193	2,292	7,619	1,743	7,754	9,497	8,917	
2,329	18	714	315	1,047	240	1,066	1,306	1,226	
1,276	10	391	173	574	131	584	715	672	
5,151	41	1,579	697	2,317	530	2,359	2,889	2,712	
1,515	12	465	205	682	156	694	850	798	
1,934	15	593	262	870	199	885	1,084	1,018	
115	1	35	16	52	12	53	65	60	
1,016,282	8,064	311,584	137,512	457,160	104,589	465,309	569,898	535,095	
442,633	3,512	135,708	59,892	199,112	45,553	202,662	248,215	233,056	
558,158	4,429	171,127	75,524	251,080	57,442	255,555	312,997	293,883	
1,227,799	9,743	376,434	166,132	552,309	126,357	562,153	688,510	646,463	
1,960	16	601	265	882	202	897	1,099	1,032	
1,266,019	10,046	388,152	171,303	569,501	130,290	579,652	709,942	666,587	
13,311	106	4,081	1,801	5,988	1,370	6,095	7,465	7,009	
2,882,717	22,875	883,819	390,057	1,296,751	296,669	1,319,865	1,616,534	1,517,815	
384,314	3,050	117,828	52,001	172,879	39,551	175,960	215,511	202,350	
23,560	187	7,223	3,188	10,598	2,425	10,787	13,212	12,405	
30,253	240	9,275	4,094	13,609	3,113	13,852	16,965	15,929	
25,696	204	7,878	3,477	11,559	2,644	11,765	14,409	13,530	
41,917	333	12,852	5,672	18,857	4,314	19,192	23,506	22,070	
87,556	695	26,844	11,847	39,386	9,011	40,088	49,099	46,100	
50,023	397	15,337	6,769	22,503	5,148	22,903	28,051	26,338	
47,521	377	14,570	6,430	21,377	4,891	21,758	26,649	25,021	
6,911	55	2,119	935	3,109	711	3,164	3,875	3,639	
39,293	312	12,047	5,317	17,676	4,044	17,990	22,034	20,689	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
55315	CITY OF LONE ROCK	2,776	0.000384%	22,376	39,733
55320	LAKOTA PUBLIC LIBRARY	1,598	0.000221%	12,884	22,878
55321	CITY OF LU VERNE	4,389	0.000607%	35,374	62,812
55548	ALGONA COMMUNITY SCHOOL DISTRICT	930,129	0.128605%	7,497,096	13,312,422
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	67,869	0.009384%	547,044	971,373
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	214,097	0.029602%	1,725,681	3,064,253
55701	ALGONA MUNICIPAL UTILITIES	223,827	0.030948%	1,804,109	3,203,516
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	190,508	0.026341%	1,535,549	2,726,640
56201	LEE COUNTY	666,015	0.092087%	5,368,260	9,532,298
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	10,093	0.001395%	81,351	144,453
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	63,696	0.008807%	513,404	911,640
56301	CITY OF KEOKUK	265,205	0.036669%	2,137,625	3,795,732
56302	CITY OF DONNELSON	11,952	0.001653%	96,335	171,060
56303	CITY OF FORT MADISON	279,374	0.038628%	2,251,831	3,998,526
56304	CITY OF WEST POINT	37,078	0.005127%	298,857	530,673
56310	CITY OF MONTROSE	12,186	0.001685%	98,224	174,414
56312	CITY OF FRANKLIN	132	0.000018%	1,065	1,892
56313	CITY OF ST PAUL	204	0.000028%	1,644	2,919
56314	KEOKUK HOUSING AUTHORITY	35,680	0.004933%	287,588	510,664
56315	FT MADISON HOUSING AUTHORITY	24,400	0.003374%	196,670	349,222
56316	DONNELSON PUBLIC LIBRARY	4,799	0.000664%	38,681	68,686
56317	CITY OF HOUGHTON	343	0.000047%	2,762	4,905
56324	DONNELSON MUNICIPAL WATER WORKS	4,061	0.000562%	32,734	58,124
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,268,387	0.175374%	10,223,541	18,153,709
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	676,183	0.093493%	5,450,221	9,677,832
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,385,152	0.191519%	11,164,704	19,824,909
56601	SOUTHEAST IOWA PLANNING COMMISSION	96,197	0.013301%	775,377	1,376,819
56702	KEOKUK MUNICIPAL WATER WORKS	127,578	0.017640%	1,028,310	1,825,947
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	980,474	0.135566%	7,902,882	14,032,968
57202	LINN COUNTY	3,324,643	0.459684%	26,797,522	47,583,748
57204	LINN COUNTY ASSESSOR	67,974	0.009399%	547,892	972,879
57205	LINN COUNTY AGRI	36,184	0.005003%	291,653	517,881
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	99,580	0.013768%	802,638	1,425,226
57301	CITY OF CEDAR RAPIDS	5,860,840	0.810353%	47,239,963	83,882,925
57302	CITY OF CENTRAL CITY	32,051	0.004432%	258,338	458,725
57303	CITY OF COGGON	12,788	0.001768%	103,073	183,024
57304	CITY OF LISBON	36,217	0.005008%	291,922	518,359

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				Total Proportionate Share of Allocable Plan Pension Expense	
	(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			
7,818	62	2,397	1,058	3,517	805	3,579	4,384	4,116		
4,501	36	1,380	609	2,025	463	2,061	2,524	2,370		
12,359	98	3,789	1,672	5,559	1,272	5,658	6,930	6,507		
2,619,264	20,784	803,046	354,409	1,178,239	269,556	1,199,242	1,468,798	1,379,101		
191,121	1,517	58,596	25,860	85,973	19,669	87,506	107,175	100,629		
602,902	4,784	184,845	81,578	271,207	62,046	276,041	338,087	317,441		
630,303	5,001	193,246	85,285	283,532	64,866	288,587	353,453	331,868		
536,476	4,257	164,479	72,590	241,326	55,210	245,628	300,838	282,466		
1,875,512	14,882	575,018	253,773	843,673	193,015	858,711	1,051,726	987,499		
28,422	226	8,714	3,846	12,786	2,925	13,013	15,938	14,965		
179,368	1,423	54,993	24,270	80,686	18,459	82,125	100,584	94,441		
746,823	5,926	228,970	101,052	335,948	76,858	341,936	418,794	393,219		
33,657	267	10,319	4,554	15,140	3,464	15,410	18,874	17,721		
786,723	6,243	241,203	106,451	353,897	80,964	360,205	441,169	414,227		
104,412	829	32,012	14,128	46,969	10,745	47,805	58,550	54,975		
34,317	272	10,521	4,643	15,436	3,532	15,712	19,244	18,068		
372	3	114	50	167	38	170	208	196		
574	5	176	78	259	59	263	322	302		
100,475	797	30,805	13,595	45,197	10,340	46,003	56,343	52,902		
68,711	545	21,066	9,297	30,908	7,071	31,459	38,530	36,178		
13,514	107	4,143	1,829	6,079	1,391	6,188	7,579	7,115		
965	8	296	131	435	99	442	541	508		
11,436	91	3,506	1,547	5,144	1,177	5,236	6,413	6,021		
3,571,804	28,342	1,095,088	483,296	1,606,726	367,585	1,635,366	2,002,951	1,880,634		
1,904,146	15,110	583,797	257,648	856,555	195,961	871,822	1,067,783	1,002,575		
3,900,618	30,952	1,195,900	527,788	1,754,640	401,424	1,785,915	2,187,339	2,053,762		
270,894	2,150	83,054	36,654	121,858	27,879	124,030	151,909	142,632		
359,261	2,851	110,147	48,611	161,609	36,973	164,489	201,462	189,159		
2,761,034	21,909	846,512	373,592	1,242,013	284,146	1,264,152	1,548,298	1,453,746		
9,362,264	74,290	2,870,398	1,266,796	4,211,484	963,499	4,286,554	5,250,053	4,929,439		
191,417	1,519	58,687	25,900	86,106	19,699	87,641	107,340	100,785		
101,895	809	31,240	13,787	45,836	10,486	46,653	57,139	53,650		
280,418	2,225	85,974	37,943	126,142	28,859	128,391	157,250	147,646		
16,504,250	130,962	5,060,075	2,233,168	7,424,205	1,698,503	7,556,544	9,255,047	8,689,854		
90,256	716	27,672	12,212	40,600	9,288	41,324	50,612	47,522		
36,011	286	11,041	4,873	16,200	3,706	16,488	20,194	18,960		
101,989	809	31,269	13,800	45,878	10,496	46,696	57,192	53,699		

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
57305	CITY OF MOUNT VERNON	91,253	0.012617%	735,520	1,306,046
57307	CITY OF SPRINGVILLE	19,837	0.002743%	159,893	283,918
57308	CITY OF MARION	817,816	0.113076%	6,591,817	11,704,939
57309	CITY OF CENTER POINT	51,086	0.007063%	411,768	731,167
57310	CITY OF WALKER	11,654	0.001611%	93,938	166,804
57311	CITY OF PRAIRIEBURG	2,183	0.000302%	17,598	31,247
57313	MARION MUNICIPAL WATER DEPARTMENT	94,506	0.013067%	761,740	1,352,605
57314	CITY OF ALBURNETT	10,489	0.001450%	84,540	150,116
57315	CITY OF PALO	17,737	0.002452%	142,965	253,859
57316	CITY OF BERTRAM	1,430	0.000198%	11,526	20,466
57317	CITY OF ROBINS	27,156	0.003755%	218,882	388,663
57318	CITY OF ELY	50,643	0.007002%	408,198	724,827
57319	CITY OF HIAWATHA	186,382	0.025770%	1,502,288	2,667,579
57323	CITY OF FAIRFAX	52,779	0.007298%	425,414	755,397
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,376,651	1.849531%	107,819,437	191,452,514
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,533,211	0.211990%	12,358,093	21,943,983
57508	ALBURNETT COMMUNITY SCHOOL DIST	399,329	0.055214%	3,218,703	5,715,378
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	975,070	0.134819%	7,859,328	13,955,629
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	3,994,034	0.552238%	32,193,000	57,164,375
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	274,035	0.037890%	2,208,794	3,922,105
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	5,514,741	0.762499%	44,450,304	78,929,391
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,013,063	0.140072%	8,165,563	14,499,403
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	227,799	0.031497%	1,836,125	3,260,364
57582	LISBON COMMUNITY SCHOOL DISTRICT	448,790	0.062052%	3,617,372	6,423,284
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	355,923	0.049212%	2,868,834	5,094,123
57584	KIRKWOOD COMMUNITY COLLEGE	1,843,304	0.254866%	14,857,531	26,382,178
57603	AEA 10 - GRANT WOOD	3,181,014	0.439825%	25,639,838	45,528,076
57702	COGGON MUNICIPAL LIGHT PLANT	9,524	0.001317%	76,763	136,307
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	198,924	0.027504%	1,603,381	2,847,087
58201	LOUISA COUNTY	267,436	0.036977%	2,155,608	3,827,663
58203	LOUISA COUNTY AGRI EXT DISTRICT	18,679	0.002583%	150,557	267,340
58205	LOUISA COUNTY ASSESSOR	16,987	0.002349%	136,921	243,128
58301	CITY OF WAPELLO	25,890	0.003580%	208,683	370,554
58302	CITY OF MORNING SUN	16,674	0.002305%	134,399	238,649
58303	CITY OF COLUMBUS JUNCTION	30,020	0.004151%	241,971	429,662
58305	CITY OF GRANDVIEW	7,039	0.000973%	56,734	100,741
58306	CITY OF COLUMBUS CITY	2,917	0.000403%	23,512	41,750

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
256,969	2,039	78,785	34,770	115,594	26,445	117,654	144,099	135,300	
55,862	443	17,127	7,559	25,129	5,749	25,577	31,326	29,412	
2,302,986	18,274	706,078	311,614	1,035,966	237,007	1,054,433	1,291,440	1,212,573	
143,860	1,142	44,106	19,465	64,713	14,805	65,867	80,672	75,745	
32,819	260	10,062	4,441	14,763	3,378	15,026	18,404	17,280	
6,148	49	1,885	832	2,766	633	2,815	3,448	3,237	
266,130	2,112	81,593	36,010	119,715	27,388	121,849	149,237	140,123	
29,536	234	9,055	3,996	13,285	3,040	13,523	16,563	15,551	
49,948	396	15,314	6,758	22,468	5,140	22,869	28,009	26,299	
4,027	32	1,235	545	1,812	414	1,844	2,258	2,120	
76,471	607	23,445	10,347	34,399	7,870	35,012	42,882	40,264	
142,612	1,132	43,724	19,297	64,153	14,677	65,296	79,973	75,089	
524,855	4,165	160,917	71,017	236,099	54,014	240,307	294,321	276,348	
148,627	1,179	45,568	20,111	66,858	15,296	68,050	83,346	78,255	
37,668,930	298,904	11,549,004	5,096,934	16,944,842	3,876,625	17,246,889	21,123,514	19,833,527	
4,317,553	34,260	1,323,729	584,202	1,942,191	444,333	1,976,811	2,421,144	2,273,287	
1,124,520	8,923	344,769	152,157	505,849	115,728	514,866	630,594	592,085	
2,745,817	21,788	841,846	371,533	1,235,167	282,580	1,257,185	1,539,765	1,445,734	
11,247,284	89,248	3,448,331	1,521,855	5,059,434	1,157,492	5,149,619	6,307,111	5,921,945	
771,687	6,123	236,593	104,416	347,132	79,417	353,321	432,738	406,311	
15,529,625	123,229	4,761,263	2,101,293	6,985,785	1,598,201	7,110,308	8,708,509	8,176,692	
2,852,807	22,637	874,649	386,010	1,283,296	293,591	1,306,170	1,599,761	1,502,066	
641,488	5,090	196,675	86,799	288,564	66,017	293,708	359,725	337,758	
1,263,803	10,028	387,472	171,004	568,504	130,062	578,638	708,700	665,420	
1,002,286	7,953	307,293	135,618	450,864	103,148	458,901	562,049	527,726	
5,190,783	41,189	1,591,454	702,358	2,335,001	534,199	2,376,623	2,910,822	2,733,062	
8,957,803	71,081	2,746,395	1,212,068	4,029,544	921,874	4,101,369	5,023,243	4,716,482	
26,819	213	8,222	3,629	12,064	2,760	12,279	15,039	14,121	
560,174	4,445	171,745	75,796	251,986	57,649	256,478	314,127	294,944	
753,106	5,976	230,896	101,902	338,774	77,504	344,813	422,317	396,527	
52,600	417	16,127	7,117	23,661	5,413	24,083	29,496	27,695	
47,836	380	14,666	6,473	21,519	4,923	21,902	26,825	25,187	
72,908	579	22,353	9,865	32,797	7,503	33,381	40,884	38,388	
46,955	373	14,396	6,353	21,122	4,832	21,499	26,331	24,723	
84,537	671	25,919	11,439	38,029	8,700	38,706	47,406	44,511	
19,821	157	6,077	2,682	8,916	2,040	9,075	11,115	10,436	
8,214	65	2,518	1,111	3,694	845	3,761	4,606	4,325	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
58307	CITY OF COTTER	94	0.000013%	761	1,351
58308	CITY OF FREDONIA	743	0.000103%	5,992	10,640
58311	CITY OF OAKVILLE	3,949	0.000546%	31,832	56,524
58314	CITY OF LETTS	3,975	0.000550%	32,042	56,896
58320	LOUISA REGIONAL SOLID WASTE	519	0.000072%	4,185	7,432
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	440,015	0.060839%	3,546,638	6,297,684
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	464,581	0.064236%	3,744,645	6,649,280
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	89,298	0.012347%	719,765	1,278,071
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	556,787	0.076984%	4,487,855	7,968,981
59201	LUCAS COUNTY	215,566	0.029805%	1,737,521	3,085,276
59203	LUCAS COUNTY AGRI	4,962	0.000686%	39,999	71,025
59204	LUCAS COUNTY HEALTH CENTER	780,110	0.107862%	6,287,902	11,165,284
59301	CITY OF RUSSELL	5,205	0.000720%	41,954	74,497
59302	CITY OF CHARITON	56,589	0.007824%	456,121	809,924
59304	CITY OF LUCAS	729	0.000101%	5,880	10,440
59305	CITY OF DERBY	238	0.000033%	1,917	3,405
59307	CITY OF WILLIAMSON	383	0.000053%	3,089	5,486
59308	HOUSING BOARD	11,328	0.001566%	91,306	162,129
59309	CHARITON MUNICIPAL WATER	34,197	0.004728%	275,640	489,447
59562	CHARITON COMMUNITY SCHOOL DISTRICT	790,256	0.109265%	6,369,680	11,310,496
59603	SOUTH IA AREA DETENTION SERV. AGCY.	54,064	0.007475%	435,773	773,792
60201	LYON COUNTY	320,179	0.044270%	2,580,733	4,582,549
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	12,427	0.001718%	100,168	177,866
60301	CITY OF ALVORD	2,847	0.000394%	22,947	40,747
60302	CITY OF LITTLE ROCK	8,941	0.001236%	72,068	127,970
60303	CITY OF GEORGE	18,525	0.002561%	149,313	265,131
60304	CITY OF LARCHWOOD	16,601	0.002295%	133,808	237,600
60305	CITY OF INWOOD	17,107	0.002365%	137,885	244,839
60306	CITY OF DOON	7,940	0.001098%	63,997	113,637
60307	CITY OF ROCK RAPIDS	48,835	0.006752%	393,622	698,946
60308	CITY OF LESTER	2,787	0.000385%	22,461	39,884
60309	ROCK RAPIDS PUBLIC LIBRARY	9,030	0.001249%	72,783	129,239
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	8,424	0.001165%	67,897	120,563
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	535,082	0.073983%	4,312,904	7,658,325
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	524,552	0.072527%	4,228,031	7,507,619
61201	MADISON COUNTY	345,603	0.047785%	2,785,653	4,946,420
61203	MADISON COUNTY AGRI EXT DISTRICT	12,645	0.001748%	101,921	180,978

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
266	2	82	36	120	27	122	149	140	
2,093	17	642	283	942	215	958	1,173	1,102	
11,121	88	3,410	1,505	5,003	1,145	5,092	6,237	5,856	
11,194	89	3,432	1,515	5,036	1,152	5,125	6,277	5,894	
1,462	12	448	198	658	150	669	819	770	
1,239,091	9,832	379,896	167,660	557,388	127,519	567,323	694,842	652,409	
1,308,268	10,381	401,105	177,020	588,506	134,638	598,997	733,635	688,832	
251,465	1,995	77,097	34,025	113,117	25,879	115,134	141,013	132,402	
1,567,924	12,442	480,713	212,154	705,309	161,360	717,881	879,241	825,547	
607,039	4,817	186,113	82,138	273,068	62,472	277,935	340,407	319,619	
13,974	111	4,284	1,891	6,286	1,438	6,398	7,836	7,358	
2,196,807	17,432	673,524	297,247	988,203	226,080	1,005,818	1,231,898	1,156,668	
14,658	116	4,494	1,983	6,593	1,508	6,711	8,219	7,717	
159,355	1,264	48,857	21,562	71,683	16,400	72,961	89,361	83,904	
2,054	16	630	278	924	211	941	1,152	1,082	
670	5	205	91	301	69	307	376	353	
1,079	9	331	146	486	111	494	605	568	
31,899	253	9,780	4,316	14,349	3,283	14,605	17,888	16,796	
96,300	764	29,525	13,030	43,319	9,911	44,092	54,003	50,704	
2,225,378	17,659	682,284	301,113	1,001,056	229,020	1,018,899	1,247,919	1,171,711	
152,246	1,208	46,678	20,600	68,486	15,668	69,707	85,375	80,161	
901,632	7,155	276,433	121,999	405,587	92,790	412,816	505,606	474,729	
34,996	278	10,729	4,735	15,742	3,602	16,023	19,625	18,426	
8,017	64	2,458	1,085	3,607	825	3,671	4,496	4,221	
25,179	200	7,720	3,407	11,327	2,591	11,528	14,119	13,257	
52,165	414	15,994	7,058	23,466	5,369	23,884	29,253	27,466	
46,749	371	14,333	6,325	21,029	4,811	21,404	26,215	24,614	
48,173	382	14,769	6,518	21,669	4,958	22,056	27,014	25,364	
22,359	177	6,855	3,025	10,057	2,301	10,237	12,538	11,772	
137,520	1,091	42,163	18,608	61,862	14,153	62,964	77,117	72,407	
7,847	62	2,406	1,062	3,530	808	3,593	4,401	4,132	
25,428	202	7,796	3,441	11,439	2,617	11,642	14,259	13,389	
23,721	188	7,273	3,210	10,671	2,441	10,861	13,302	12,490	
1,506,801	11,957	461,974	203,883	677,814	155,070	689,896	844,966	793,364	
1,477,149	11,721	452,883	199,871	664,475	152,018	676,319	828,337	777,752	
973,225	7,723	298,383	131,686	437,792	100,158	445,595	545,753	512,425	
35,608	283	10,917	4,818	16,018	3,665	16,303	19,968	18,748	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
61204	MADISON COUNTY MEMORIAL HOSPITAL	833,460	0.115239%	6,717,918	11,928,853
61301	CITY OF WINTERSET	198,770	0.027483%	1,602,139	2,844,882
61303	CITY OF EARLHAM	24,682	0.003413%	198,945	353,261
61304	CITY OF TRURO	9,001	0.001245%	72,550	128,825
61308	CITY OF ST CHARLES	5,244	0.000725%	42,265	75,049
61309	CITY OF EAST PERU	227	0.000031%	1,826	3,243
61311	CITY OF MACKSBURG	378	0.000052%	3,044	5,404
61312	CITY OF BEVINGTON	189	0.000026%	1,522	2,702
61313	NORTH WARD PLAZA	8,358	0.001156%	67,366	119,621
61315	CITY OF PATTERSON	544	0.000075%	4,383	7,782
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	366,551	0.050681%	2,954,504	5,246,244
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,116,122	0.154321%	8,996,250	15,974,435
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	509,917	0.070504%	4,110,072	7,298,162
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	18,570	0.002568%	149,683	265,788
62201	MAHASKA COUNTY	387,654	0.053599%	3,124,596	5,548,274
62203	MAHASKA COUNTY AGRI	12,219	0.001689%	98,489	174,884
62204	MAHASKA HEALTH PARTNERSHIP	2,524,348	0.349030%	20,346,925	36,129,571
62208	MAHASKA CO SOIL & WATER CONS DIST	5,695	0.000787%	45,904	81,510
62209	S C IA SOLID WASTE AGENCY	73,914	0.010220%	595,767	1,057,890
62301	CITY OF NEW SHARON	16,610	0.002297%	133,878	237,724
62302	CITY OF OSKALOOSA	145,807	0.020160%	1,175,247	2,086,859
62304	CITY OF FREMONT	8,011	0.001108%	64,569	114,654
62305	CITY OF UNIVERSITY PARK	909	0.000126%	7,327	13,011
62306	CITY OF LEIGHTON	283	0.000039%	2,283	4,053
62307	CITY OF BEACON	928	0.000128%	7,478	13,278
62308	CITY OF ROSE HILL	726	0.000100%	5,852	10,391
62309	CITY OF BARNES CITY	1,034	0.000143%	8,332	14,794
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	802	0.000111%	6,468	11,485
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	342,295	0.047328%	2,758,992	4,899,079
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,418,595	0.196143%	11,434,257	20,303,550
62601	MAHASKA CO SOLID WASTE MGMT COMM	24,801	0.003429%	199,904	354,965
62701	OSKALOOSA WATER DEPT	76,487	0.010576%	616,508	1,094,718
63201	MARION COUNTY	660,497	0.091324%	5,323,784	9,453,323
63204	MARION COUNTY AGRI	11,186	0.001547%	90,160	160,096
63209	MARION COUNTY RURAL WATER DIST	25,927	0.003585%	208,979	371,079
63301	CITY OF KNOXVILLE	137,352	0.018991%	1,107,097	1,965,847
63302	CITY OF PELLA	453,244	0.062668%	3,653,273	6,487,034

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
2,347,042	18,624	719,585	317,575	1,055,784	241,541	1,074,604	1,316,145	1,235,770	
559,740	4,442	171,612	75,738	251,792	57,605	256,280	313,885	294,716	
69,505	552	21,310	9,405	31,267	7,153	31,823	38,976	36,596	
25,347	201	7,771	3,430	11,402	2,609	11,605	14,214	13,346	
14,766	117	4,527	1,998	6,642	1,520	6,761	8,281	7,775	
638	5	196	86	287	66	292	358	336	
1,063	8	326	144	478	109	487	596	560	
532	4	163	72	239	55	243	298	280	
23,536	187	7,216	3,185	10,588	2,422	10,776	13,198	12,392	
1,531	12	469	207	688	158	701	859	806	
1,032,216	8,191	316,470	139,668	464,329	106,229	472,605	578,834	543,485	
3,143,024	24,940	963,627	425,278	1,413,845	323,458	1,439,048	1,762,506	1,654,872	
1,435,938	11,394	440,248	194,295	645,937	147,777	657,451	805,228	756,053	
52,295	415	16,033	7,076	23,524	5,382	23,943	29,325	27,534	
1,091,642	8,662	334,689	147,709	491,060	112,344	499,813	612,157	574,774	
34,409	273	10,550	4,656	15,479	3,541	15,754	19,295	18,117	
7,108,615	56,407	2,179,447	961,857	3,197,711	731,569	3,254,711	3,986,280	3,742,844	
16,037	127	4,917	2,170	7,214	1,650	7,343	8,993	8,444	
208,144	1,652	63,815	28,164	93,631	21,421	95,299	116,720	109,592	
46,773	371	14,340	6,329	21,040	4,814	21,415	26,229	24,627	
410,597	3,258	125,886	55,557	184,701	42,256	187,993	230,249	216,188	
22,558	179	6,916	3,052	10,147	2,322	10,328	12,650	11,878	
2,560	20	785	346	1,151	263	1,172	1,435	1,348	
797	6	245	108	359	82	365	447	420	
2,612	21	801	353	1,175	269	1,196	1,465	1,376	
2,044	16	627	277	920	210	936	1,146	1,076	
2,911	23	892	394	1,309	300	1,333	1,633	1,533	
2,260	18	693	306	1,017	233	1,035	1,268	1,190	
963,910	7,649	295,528	130,425	433,602	99,199	441,331	540,530	507,520	
3,994,792	31,699	1,224,773	540,530	1,797,002	411,116	1,829,033	2,240,149	2,103,347	
69,841	554	21,413	9,450	31,417	7,188	31,977	39,165	36,773	
215,390	1,709	66,037	29,144	96,890	22,166	98,617	120,783	113,407	
1,859,973	14,759	570,254	251,671	836,684	191,416	851,597	1,043,013	979,317	
31,499	250	9,657	4,262	14,169	3,242	14,422	17,664	16,585	
73,011	579	22,385	9,879	32,843	7,514	33,428	40,942	38,442	
386,787	3,069	118,586	52,336	173,991	39,805	177,092	216,897	203,652	
1,276,346	10,128	391,318	172,701	574,147	131,353	584,381	715,734	672,024	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
63306	CITY OF PLEASANTVILLE	24,377	0.003371%	196,488	348,900
63307	CITY OF BUSSEY	4,682	0.000647%	37,737	67,008
63312	CITY OF MARYSVILLE	29	0.000004%	236	419
63315	CITY OF HAMILTON	151	0.000021%	1,217	2,162
63316	CITY OF SWAN	187	0.000026%	1,506	2,674
63317	CITY OF HARVEY	3,540	0.000489%	28,533	50,666
63321	CITY OF MELCHER-DALLAS	19,027	0.002631%	153,364	272,326
63324	KNOXVILLE LOW RENT HOUSING AGCY	16,912	0.002338%	136,314	242,049
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	479,390	0.066283%	3,864,014	6,861,242
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	259,527	0.035884%	2,091,857	3,714,462
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,077,379	0.148965%	8,683,970	15,419,928
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,531,053	0.211692%	12,340,700	21,913,100
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	224,071	0.030981%	1,806,073	3,207,002
63701	KNOXVILLE WATERWORKS	45,247	0.006256%	364,705	647,598
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,820,447	0.528236%	30,793,835	54,679,910
64201	MARSHALL COUNTY	541,455	0.074865%	4,364,270	7,749,535
64203	MARSHALL COUNTY AGRI EXT DISTRICT	15,642	0.002163%	126,075	223,869
64302	CITY OF STATE CENTER	46,818	0.006473%	377,366	670,080
64303	CITY OF MARSHALLTOWN	569,999	0.078811%	4,594,347	8,158,077
64305	GUTEKUNST PUBLIC LIBRARY	5,608	0.000775%	45,203	80,265
64306	CITY OF MELBOURNE	17,199	0.002378%	138,630	246,162
64307	CITY OF RHODES	2,141	0.000296%	17,257	30,644
64308	CITY OF GILMAN	6,427	0.000889%	51,800	91,980
64309	CITY OF ALBION	9,827	0.001359%	79,205	140,642
64310	CITY OF LISCOMB	2,210	0.000306%	17,817	31,637
64312	CITY OF ST ANTHONY	307	0.000042%	2,477	4,398
64313	CITY OF CLEMONS	1,038	0.000144%	8,370	14,862
64316	CITY OF LAUREL	5,336	0.000738%	43,006	76,365
64317	CITY OF LE GRAND	15,421	0.002132%	124,299	220,716
64318	CITY OF FERGUSON	657	0.000091%	5,296	9,404
64319	CITY OF HAVERHILL	861	0.000119%	6,943	12,328
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,612,438	0.499476%	29,117,228	51,702,797
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	553,988	0.076597%	4,465,291	7,928,916
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	621,396	0.085918%	5,008,619	8,893,690
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	504,222	0.069717%	4,064,169	7,216,652
64601	REGION SIX PLANNING COMMISSION	62,605	0.008656%	504,610	896,025
64603	SOLID WASTE MANGT COMM MARSHALL CO	38,089	0.005266%	307,005	545,141

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				Total Proportionate Share of Allocable Plan Pension Expense	
	(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			
68,647	545	21,047	9,289	30,881	7,065	31,430	38,495	36,144		
13,184	105	4,042	1,784	5,931	1,357	6,036	7,393	6,942		
82	1	25	11	37	8	38	46	43		
425	3	130	58	191	44	195	239	224		
526	4	161	71	236	54	241	295	277		
9,969	79	3,056	1,349	4,484	1,026	4,564	5,590	5,249		
53,581	425	16,428	7,250	24,103	5,514	24,532	30,046	28,212		
47,624	378	14,601	6,444	21,423	4,901	21,805	26,706	25,075		
1,349,973	10,712	413,891	182,663	607,266	138,930	618,091	757,021	710,790		
730,833	5,799	224,068	98,888	328,755	75,212	334,615	409,827	384,800		
3,033,923	24,074	930,178	410,516	1,364,768	312,230	1,389,095	1,701,325	1,597,428		
4,311,477	34,212	1,321,866	583,380	1,939,458	443,707	1,974,029	2,417,736	2,270,088		
630,988	5,007	193,456	85,378	283,841	64,937	288,901	353,838	332,229		
127,417	1,011	39,065	17,241	57,317	13,113	58,338	71,451	67,088		
10,758,457	85,369	3,298,460	1,455,713	4,839,542	1,107,186	4,925,808	6,032,994	5,664,567		
1,524,747	12,099	467,476	206,312	685,887	156,916	698,112	855,028	802,813		
44,047	350	13,504	5,960	19,814	4,533	20,167	24,700	23,192		
131,841	1,046	40,421	17,839	59,306	13,568	60,364	73,932	69,417		
1,605,129	12,737	492,120	217,188	722,045	165,189	734,916	900,105	845,136		
15,792	125	4,842	2,137	7,104	1,625	7,231	8,856	8,315		
48,433	384	14,849	6,553	21,786	4,984	22,175	27,159	25,501		
6,029	48	1,849	816	2,713	620	2,761	3,381	3,175		
18,097	144	5,549	2,449	8,142	1,862	8,286	10,148	9,529		
27,672	220	8,484	3,744	12,448	2,848	12,670	15,518	14,570		
6,225	49	1,908	842	2,799	641	2,850	3,491	3,277		
865	7	265	117	389	89	396	485	456		
2,924	23	897	396	1,316	301	1,339	1,640	1,540		
15,025	119	4,607	2,033	6,759	1,546	6,879	8,425	7,911		
43,427	345	13,314	5,876	19,535	4,469	19,883	24,352	22,865		
1,850	15	567	250	832	190	847	1,037	974		
2,426	19	744	328	1,091	250	1,111	1,361	1,277		
10,172,700	80,721	3,118,872	1,376,455	4,576,048	1,046,904	4,657,616	5,704,520	5,356,152		
1,560,041	12,379	478,297	211,087	701,763	160,549	714,272	874,821	821,396		
1,749,864	13,885	536,495	236,772	787,152	180,084	801,183	981,267	921,342		
1,419,901	11,267	435,331	192,125	638,723	146,126	650,108	796,234	747,609		
176,296	1,399	54,051	23,854	79,304	18,143	80,718	98,861	92,824		
107,258	851	32,885	14,513	48,249	11,038	49,109	60,147	56,474		

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
64701	MARSHALLTOWN WATER WORKS	63,525	0.008783%	512,025	909,191
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,697,805	0.511279%	29,805,313	52,924,614
65201	MILLS COUNTY	466,441	0.064493%	3,759,641	6,675,909
65203	MILLS COUNTY AGRI	13,973	0.001932%	112,624	199,983
65301	CITY OF GLENWOOD	78,674	0.010878%	634,135	1,126,018
65302	CITY OF MALVERN	17,274	0.002388%	139,232	247,231
65303	CITY OF SILVER CITY	3,499	0.000484%	28,200	50,074
65306	CITY OF EMERSON	7,706	0.001065%	62,110	110,288
65307	CITY OF HASTINGS	1,989	0.000275%	16,035	28,473
65311	CITY OF PACIFIC JUNCTION	5,675	0.000785%	45,743	81,226
65312	GLENWOOD MUNICIPAL UTILITIES	50,848	0.007030%	409,847	727,755
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,866	0.000258%	15,042	26,710
65315	CITY OF HENDERSON	3,669	0.000507%	29,570	52,507
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,296,538	0.179267%	10,450,450	18,556,626
66201	MITCHELL COUNTY	330,203	0.045656%	2,661,528	4,726,015
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	862,644	0.119274%	6,953,141	12,346,535
66204	MITCHELL COUNTY AGRI EXT	12,250	0.001694%	98,736	175,323
66208	MITCHELL CO SOIL & WATER CONS DIST	2,827	0.000391%	22,786	40,460
66301	CITY OF OSAGE	81,315	0.011243%	655,420	1,163,815
66303	CITY OF RICEVILLE	18,283	0.002528%	147,364	261,671
66306	CITY OF STACYVILLE	5,062	0.000700%	40,800	72,448
66307	CITY OF SAINT ANSGAR	32,065	0.004434%	258,456	458,935
66309	CITY OF MITCHELL	887	0.000123%	7,149	12,694
66312	CITY OF ORCHARD	312	0.000043%	2,511	4,459
66313	CITY OF CARPENTER	481	0.000067%	3,881	6,891
66314	CITY OF MCINTIRE	312	0.000043%	2,511	4,459
66315	STACYVILLE PUBLIC LIBRARY	3,270	0.000452%	26,356	46,800
66553	OSAGE COMMUNITY SCHOOL DISTRICT	593,901	0.082116%	4,787,004	8,500,174
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	395,187	0.054641%	3,185,312	5,656,086
66701	OSAGE MUNICIPAL LIGHT AND POWER	61,998	0.008572%	499,722	887,345
66702	OSAGE MUNICIPAL GASWORKS	30,351	0.004196%	244,633	434,390
67201	MONONA COUNTY	294,184	0.040676%	2,371,203	4,210,492
67203	MONONA COUNTY AGRI EXTENSION DISTRI	10,855	0.001501%	87,494	155,361
67205	MONONA COUNTY ASSESSOR	18,648	0.002578%	150,306	266,894
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,308	0.002531%	147,566	262,029
67301	CITY OF ONAWA	93,540	0.012933%	753,961	1,338,792
67302	CITY OF MAPLETON	53,919	0.007455%	434,600	771,710

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
178,886	1,419	54,845	24,205	80,469	18,410	81,904	100,314	94,188	
10,413,097	82,629	3,192,576	1,408,982	4,684,187	1,071,643	4,767,683	5,839,326	5,482,727	
1,313,508	10,423	402,711	177,729	590,863	135,177	601,395	736,572	691,591	
39,347	312	12,064	5,324	17,700	4,049	18,015	22,064	20,717	
221,548	1,758	67,925	29,977	99,660	22,800	101,437	124,237	116,650	
48,643	386	14,914	6,582	21,882	5,006	22,272	27,278	25,612	
9,852	78	3,021	1,333	4,432	1,014	4,511	5,525	5,187	
21,699	172	6,653	2,936	9,761	2,233	9,935	12,168	11,425	
5,602	44	1,718	758	2,520	577	2,565	3,142	2,950	
15,981	127	4,900	2,162	7,189	1,645	7,317	8,962	8,415	
143,188	1,136	43,900	19,375	64,411	14,736	65,559	80,295	75,392	
5,255	42	1,611	711	2,364	541	2,406	2,947	2,767	
10,331	82	3,167	1,398	4,647	1,063	4,730	5,793	5,439	
3,651,079	28,972	1,119,393	494,023	1,642,388	375,744	1,671,663	2,047,407	1,922,374	
929,860	7,378	285,088	125,818	418,284	95,695	425,740	521,435	489,592	
2,429,222	19,276	744,781	328,695	1,092,752	249,999	1,112,230	1,362,229	1,279,040	
34,495	274	10,576	4,668	15,518	3,550	15,794	19,344	18,163	
7,961	63	2,441	1,077	3,581	819	3,645	4,464	4,191	
228,984	1,817	70,205	30,984	103,006	23,565	104,842	128,407	120,565	
51,485	409	15,785	6,966	23,160	5,298	23,572	28,870	27,108	
14,254	113	4,370	1,929	6,412	1,467	6,526	7,993	7,505	
90,297	717	27,684	12,218	40,619	9,293	41,343	50,636	47,543	
2,498	20	766	338	1,124	257	1,144	1,401	1,315	
877	7	269	119	395	90	402	492	462	
1,356	11	416	183	610	140	621	761	714	
877	7	269	119	395	90	402	492	462	
9,208	73	2,823	1,246	4,142	948	4,216	5,164	4,848	
1,672,438	13,271	512,757	226,295	752,323	172,116	765,733	937,849	880,576	
1,112,854	8,831	341,192	150,579	500,602	114,527	509,525	624,052	585,942	
174,588	1,385	53,527	23,623	78,535	17,967	79,936	97,903	91,925	
85,468	678	26,204	11,565	38,447	8,796	39,132	47,928	45,001	
828,429	6,574	253,990	112,094	372,658	85,256	379,300	464,556	436,186	
30,568	243	9,372	4,136	13,751	3,146	13,996	17,142	16,095	
52,512	417	16,100	7,105	23,622	5,404	24,043	29,447	27,649	
51,555	409	15,806	6,976	23,191	5,306	23,605	28,911	27,145	
263,412	2,090	80,760	35,642	118,492	27,109	120,604	147,713	138,692	
151,836	1,205	46,552	20,545	68,302	15,626	69,519	85,145	79,945	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
67303	CITY OF UTE	7,154	0.000989%	57,665	102,395
67304	CITY OF WHITING	10,071	0.001392%	81,175	144,140
67305	CITY OF MOORHEAD	3,877	0.000536%	31,246	55,482
67306	CITY OF SOLDIER	3,711	0.000513%	29,909	53,109
67308	CITY OF CASTANA	2,496	0.000345%	20,118	35,724
67311	CITY OF RODNEY	283	0.000039%	2,283	4,053
67312	CITY OF BLENCOE	7,054	0.000975%	56,860	100,965
67313	LOW RENT HOUSING AGENCY OF ONAWA	12,088	0.001671%	97,435	173,013
67545	WHITING COMMUNITY SCHOOL DISTRICT	144,114	0.019926%	1,161,599	2,062,625
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	435,560	0.060223%	3,510,728	6,233,919
68201	MONROE COUNTY	247,870	0.034272%	1,997,900	3,547,626
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	10,311	0.001426%	83,105	147,568
68204	MONROE COUNTY HOSPITAL	817,210	0.112992%	6,586,933	11,696,267
68301	CITY OF ALBIA	50,226	0.006945%	404,838	718,862
68304	CITY OF LOVILIA	7,963	0.001101%	64,186	113,974
68305	CITY OF MELROSE	425	0.000059%	3,424	6,080
68307	ALBIA LOW RENT HOUSING AGENCY	14,303	0.001978%	115,286	204,710
68549	ALBIA COMMUNITY SCHOOL DISTRICT	705,978	0.097612%	5,690,374	10,104,268
68701	ALBIA MUNICIPAL WATERWORKS	19,748	0.002731%	159,177	282,647
69201	MONTGOMERY COUNTY	254,316	0.035163%	2,049,859	3,639,888
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	9,560	0.001322%	77,056	136,827
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,793,614	0.247995%	14,457,012	25,670,986
69301	CITY OF RED OAK	111,833	0.015463%	901,403	1,600,601
69303	CITY OF VILLISCA	23,228	0.003212%	187,221	332,445
69304	CITY OF STANTON	15,438	0.002135%	124,435	220,956
69308	CITY OF ELLIOTT	6,731	0.000931%	54,255	96,339
69312	STANTON HOUSING COMMISSION	3,761	0.000520%	30,312	53,824
69313	CITY OF GRANT	702	0.000097%	5,661	10,052
69314	LOW RENT HOUSING AGENCY OF RED OAK	16,775	0.002319%	135,207	240,085
69315	VILLISCA LOW RENT HOUSING	3,756	0.000519%	30,274	53,758
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	187,431	0.025915%	1,510,748	2,682,601
69531	RED OAK COMMUNITY SCHOOL DISTRICT	668,334	0.092408%	5,386,956	9,565,496
69532	STANTON COMMUNITY SCHOOL DISTRICT	140,399	0.019412%	1,131,654	2,009,451
69701	VILLISCA MUNICIPAL POWER PLANT	20,707	0.002863%	166,903	296,366
70201	MUSCATINE COUNTY	551,735	0.076286%	4,447,132	7,896,671
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	22,887	0.003164%	184,474	327,566
70205	MUSCATINE LOUISA DRAINAGE DIST 13	6,846	0.000947%	55,179	97,980

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				Total Proportionate Share of Allocable Plan Pension Expense	
	(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			
20,147	160	6,177	2,726	9,063	2,073	9,224	11,297	10,608		
28,360	225	8,695	3,837	12,757	2,919	12,985	15,904	14,932		
10,916	87	3,347	1,477	4,911	1,123	4,998	6,121	5,748		
10,449	83	3,204	1,414	4,701	1,075	4,784	5,859	5,502		
7,029	56	2,155	951	3,162	723	3,218	3,941	3,701		
797	6	245	108	359	82	365	447	420		
19,865	158	6,091	2,688	8,937	2,044	9,095	11,139	10,459		
34,041	270	10,437	4,606	15,313	3,503	15,586	19,089	17,923		
405,829	3,220	124,424	54,912	182,556	41,765	185,810	227,575	213,678		
1,226,545	9,733	376,049	165,962	551,744	126,227	561,579	687,806	645,803		
698,007	5,539	214,004	94,446	313,989	71,834	319,586	391,420	367,516		
29,035	230	8,902	3,929	13,061	2,988	13,294	16,282	15,287		
2,301,280	18,261	705,555	311,383	1,035,199	236,832	1,053,651	1,290,483	1,211,675		
141,439	1,122	43,364	19,138	63,624	14,556	64,758	79,314	74,471		
22,425	178	6,875	3,034	10,087	2,308	10,267	12,575	11,807		
1,196	9	367	162	538	123	548	671	630		
40,277	320	12,349	5,450	18,119	4,145	18,441	22,586	21,207		
1,988,049	15,775	609,521	269,000	894,296	204,596	910,237	1,114,833	1,046,752		
55,612	441	17,050	7,525	25,016	5,723	25,462	31,185	29,281		
716,160	5,683	219,569	96,903	322,155	73,702	327,897	401,599	377,074		
26,921	214	8,254	3,643	12,111	2,771	12,326	15,097	14,175		
5,050,853	40,079	1,548,553	683,424	2,272,056	519,799	2,312,556	2,832,355	2,659,386		
314,924	2,499	96,553	42,612	141,664	32,410	144,189	176,599	165,814		
65,410	519	20,054	8,850	29,423	6,732	29,948	36,680	34,440		
43,474	345	13,329	5,882	19,556	4,474	19,905	24,379	22,890		
18,955	150	5,811	2,565	8,526	1,951	8,679	10,630	9,980		
10,590	84	3,247	1,433	4,764	1,090	4,849	5,939	5,576		
1,978	16	606	268	890	204	906	1,110	1,041		
47,237	375	14,483	6,392	21,250	4,861	21,628	26,489	24,872		
10,577	84	3,243	1,431	4,758	1,089	4,843	5,932	5,569		
527,811	4,188	161,823	71,417	237,428	54,319	241,661	295,980	277,904		
1,882,044	14,934	577,020	254,657	846,611	193,687	861,702	1,055,389	990,938		
395,366	3,137	121,216	53,497	177,850	40,688	181,020	221,708	208,169		
58,311	463	17,878	7,890	26,231	6,001	26,698	32,699	30,702		
1,553,697	12,329	476,352	210,229	698,910	159,896	711,367	871,263	818,056		
64,450	511	19,760	8,721	28,992	6,633	29,509	36,142	33,934		
19,278	153	5,910	2,608	8,671	1,984	8,827	10,811	10,150		

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
70211	MUSCATINE CO SOIL & WATER CONS DIST	1,931	0.000267%	15,566	27,639
70302	CITY OF WILTON	62,267	0.008609%	501,892	891,199
70303	CITY OF WEST LIBERTY	108,514	0.015004%	874,648	1,553,093
70304	CITY OF MUSCATINE	791,490	0.109436%	6,379,622	11,328,150
70307	CITY OF NICHOLS	1,331	0.000184%	10,728	19,050
70316	CITY OF ATALISSA	1,373	0.000190%	11,065	19,648
70317	CITY OF CONESVILLE	1,634	0.000226%	13,171	23,387
70318	CITY OF STOCKTON	1,160	0.000160%	9,349	16,600
70319	CITY OF FRUITLAND	9,793	0.001354%	78,937	140,166
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,317,006	0.458628%	26,735,971	47,474,454
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	823,535	0.113867%	6,637,915	11,786,794
70543	WILTON COMMUNITY SCHOOL DISTRICT	539,265	0.074562%	4,346,619	7,718,192
70703	MUSCATINE POWER AND WATER	59,858	0.008276%	482,470	856,711
70704	WILTON MUNICIPAL LIGHT & POWER	32,575	0.004504%	262,560	466,222
71201	O'BRIEN COUNTY	338,116	0.046750%	2,725,308	4,839,268
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	17,609	0.002435%	141,931	252,023
71301	CITY OF PRIMGHAR	33,829	0.004677%	272,669	484,172
71302	CITY OF SHELDON	129,296	0.017877%	1,042,158	1,850,535
71303	CITY OF HARTLEY	67,410	0.009320%	543,341	964,798
71306	CITY OF PAULLINA	28,862	0.003991%	232,637	413,088
71310	CITY OF SUTHERLAND	6,930	0.000958%	55,859	99,187
71312	CITY OF SANBORN	46,419	0.006418%	374,151	664,371
71317	CITY OF ARCHER	1,049	0.000145%	8,457	15,016
71319	CITY OF CALUMET	1,576	0.000218%	12,701	22,552
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,695	0.000234%	13,661	24,258
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	430,987	0.059591%	3,473,873	6,168,476
71534	SHELDON COMMUNITY SCHOOL DISTRICT	687,405	0.095045%	5,540,674	9,838,449
71535	NORTHWEST IOWA COMMUNITY COLLEGE	339,614	0.046957%	2,737,381	4,860,705
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	431,089	0.059605%	3,474,695	6,169,937
71601	S & H SOLID WASTE COLLECTION AGENCY	6,264	0.000866%	50,487	89,648
71701	SANBORN MUNICIPAL LIGHT PLANT	27,151	0.003754%	218,845	388,598
72201	OSCEOLA COUNTY	198,893	0.027500%	1,603,130	2,846,642
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	8,041	0.001112%	64,809	115,079
72206	OSCEOLA CO SOIL & WATER CONS DIST	205	0.000028%	1,656	2,940
72301	CITY OF SIBLEY	117,750	0.016281%	949,099	1,685,294
72302	CITY OF MELVIN	2,808	0.000388%	22,633	40,189
72304	CITY OF OCHEYEDAN	7,933	0.001097%	63,939	113,536

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
5,438	43	1,667	736	2,446	560	2,490	3,050	2,863	
175,346	1,391	53,760	23,726	78,877	18,045	80,283	98,328	92,324	
305,576	2,425	93,687	41,347	137,459	31,448	139,909	171,357	160,893	
2,228,852	17,686	683,349	301,583	1,002,618	229,378	1,020,490	1,249,868	1,173,540	
3,748	30	1,149	507	1,686	386	1,716	2,102	1,973	
3,866	31	1,185	523	1,739	398	1,770	2,168	2,035	
4,601	37	1,411	623	2,071	474	2,107	2,581	2,423	
3,266	26	1,001	442	1,469	336	1,495	1,831	1,720	
27,578	219	8,455	3,732	12,406	2,838	12,627	15,465	14,521	
9,340,760	74,120	2,863,805	1,263,886	4,201,811	961,286	4,276,708	5,237,994	4,918,117	
2,319,092	18,402	711,016	313,793	1,043,211	238,665	1,061,806	1,300,471	1,221,053	
1,518,580	12,050	465,585	205,477	683,112	156,282	695,289	851,571	799,566	
168,561	1,338	51,679	22,808	75,825	17,347	77,176	94,523	88,751	
91,731	728	28,124	12,412	41,264	9,440	41,999	51,439	48,298	
952,142	7,555	291,920	128,833	428,308	97,988	435,943	533,931	501,324	
49,586	393	15,203	6,709	22,305	5,103	22,703	27,806	26,108	
95,262	756	29,207	12,890	42,853	9,804	43,616	53,420	50,158	
364,099	2,889	111,630	49,266	163,785	37,471	166,704	204,175	191,706	
189,827	1,506	58,200	25,685	85,391	19,536	86,913	106,449	99,948	
81,276	645	24,919	10,997	36,561	8,364	37,213	45,577	42,794	
19,515	155	5,983	2,641	8,779	2,008	8,935	10,943	10,275	
130,717	1,037	40,077	17,687	58,801	13,453	59,850	73,303	68,826	
2,955	23	906	400	1,329	304	1,353	1,657	1,556	
4,437	35	1,360	600	1,995	457	2,032	2,489	2,336	
4,773	38	1,463	646	2,147	491	2,185	2,676	2,513	
1,213,669	9,631	372,101	164,220	545,952	124,902	555,684	680,586	639,023	
1,935,748	15,360	593,486	261,924	870,770	199,214	886,291	1,085,505	1,019,214	
956,360	7,589	293,213	129,404	430,206	98,422	437,874	536,296	503,545	
1,213,956	9,633	372,190	164,259	546,082	124,932	555,815	680,747	639,175	
17,639	140	5,408	2,387	7,935	1,815	8,076	9,891	9,287	
76,458	607	23,441	10,345	34,393	7,869	35,007	42,876	40,257	
560,086	4,444	171,718	75,785	251,947	57,640	256,438	314,078	294,898	
22,642	180	6,942	3,064	10,186	2,330	10,367	12,697	11,922	
578	5	177	78	260	60	265	325	305	
331,587	2,631	101,662	44,867	149,160	34,125	151,819	185,944	174,588	
7,907	63	2,424	1,070	3,557	814	3,620	4,434	4,163	
22,339	177	6,849	3,023	10,049	2,299	10,228	12,527	11,762	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
72306	CITY OF ASHTON	12,334	0.001705%	99,419	176,536
72308	CITY OF HARRIS	1,198	0.000166%	9,653	17,140
72310	MELVIN PUBLIC LIBRARY	388	0.000054%	3,129	5,557
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	283	0.000039%	2,283	4,053
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	466,829	0.064546%	3,762,766	6,681,457
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	7,245	0.001002%	58,394	103,689
73201	PAGE COUNTY	288,891	0.039944%	2,328,538	4,134,731
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	12,047	0.001666%	97,103	172,423
73301	CITY OF SHENANDOAH	142,256	0.019669%	1,146,621	2,036,028
73302	CITY OF CLARINDA	74,732	0.010333%	602,356	1,069,591
73303	CLARINDA REGIONAL HEALTH CENTER	1,100,483	0.152159%	8,870,189	15,750,592
73304	CITY OF COIN	3,618	0.000500%	29,159	51,777
73306	CITY OF BLANCHARD	94	0.000013%	761	1,351
73309	CITY OF ESSEX	13,096	0.001811%	105,556	187,434
73311	CITY OF COLLEGE SPRINGS	1,331	0.000184%	10,729	19,050
73312	CITY OF BRADDYVILLE	453	0.000063%	3,652	6,485
73313	CITY OF HEPBURN	38	0.000005%	304	540
73316	CITY OF SHAMBUGH	1,540	0.000213%	12,416	22,047
73319	CITY OF YORKTOWN	317	0.000044%	2,553	4,532
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,888	0.000399%	23,278	41,335
73323	CLARINDA LOW RENT HOUSING AGENCY	10,227	0.001414%	82,429	146,367
73324	SHENANDOAH LOW RENT HOUSING	9,792	0.001354%	78,926	140,147
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	756,896	0.104653%	6,100,788	10,833,031
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	112,830	0.015601%	909,444	1,614,879
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	638,795	0.088323%	5,148,860	9,142,713
73556	ESSEX COMMUNITY SCHOOL DISTRICT	156,538	0.021644%	1,261,741	2,240,445
73601	PAGE COUNTY LANDFILL ASSOCIATION	21,419	0.002962%	172,645	306,562
74201	PALO ALTO COUNTY	301,421	0.041676%	2,429,536	4,314,072
74203	PALO ALTO COUNTY EXTENSION OFFICE	9,354	0.001293%	75,395	133,877
74205	PALO ALTO COUNTY HEALTH SYSTEM	859,174	0.118794%	6,925,179	12,296,882
74301	CITY OF EMMETSBURG	86,247	0.011925%	695,170	1,234,398
74302	CITY OF GRAETTINGER	20,105	0.002780%	162,051	287,750
74303	CITY OF WEST BEND	35,143	0.004859%	283,258	502,975
74305	CITY OF RUTHVEN	15,292	0.002114%	123,255	218,861
74306	CITY OF AYRSHIRE	906	0.000125%	7,305	12,971
74307	CITY OF CYLINDER	396	0.000055%	3,196	5,675
74308	CITY OF MALLARD	8,856	0.001224%	71,380	126,748

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
34,734	276	10,649	4,700	15,625	3,575	15,903	19,478	18,288	
3,372	27	1,034	456	1,517	347	1,544	1,891	1,776	
1,093	9	335	148	492	113	501	614	576	
797	6	245	108	359	82	365	447	420	
1,314,599	10,431	403,046	177,877	591,354	135,289	601,895	737,184	692,166	
20,401	162	6,255	2,760	9,177	2,100	9,341	11,441	10,742	
813,522	6,455	249,420	110,077	365,952	83,722	372,475	456,197	428,338	
33,925	269	10,401	4,590	15,260	3,491	15,533	19,024	17,862	
400,595	3,179	122,819	54,204	180,202	41,226	183,414	224,640	210,922	
210,446	1,670	64,521	28,475	94,666	21,658	96,353	118,011	110,804	
3,098,982	24,591	950,124	419,319	1,394,034	318,926	1,418,883	1,737,809	1,631,683	
10,187	81	3,123	1,378	4,582	1,048	4,664	5,712	5,364	
266	2	82	36	120	27	122	149	140	
36,878	293	11,307	4,990	16,590	3,795	16,885	20,680	19,417	
3,748	30	1,149	507	1,686	386	1,716	2,102	1,974	
1,276	10	391	173	574	131	584	715	672	
106	1	33	14	48	11	49	60	56	
4,338	34	1,330	587	1,951	446	1,986	2,432	2,284	
892	7	273	121	401	92	408	500	470	
8,133	65	2,493	1,100	3,658	837	3,724	4,561	4,282	
28,798	229	8,829	3,897	12,955	2,964	13,185	16,149	15,163	
27,574	219	8,454	3,731	12,404	2,838	12,625	15,463	14,519	
2,131,436	16,913	653,482	288,402	958,797	219,353	975,887	1,195,240	1,122,248	
317,733	2,521	97,414	42,992	142,927	32,699	145,475	178,174	167,293	
1,798,860	14,274	551,517	243,401	809,192	185,126	823,616	1,008,742	947,140	
440,815	3,498	135,151	59,646	198,295	45,366	201,829	247,195	232,099	
60,317	479	18,493	8,161	27,133	6,207	27,616	33,823	31,758	
848,808	6,735	260,238	114,851	381,824	87,353	388,631	475,984	446,916	
26,341	209	8,076	3,564	11,849	2,711	12,060	14,771	13,869	
2,419,453	19,199	741,786	327,373	1,088,358	248,993	1,107,757	1,356,750	1,273,896	
242,872	1,927	74,463	32,863	109,253	24,995	111,200	136,195	127,877	
56,616	449	17,358	7,661	25,468	5,826	25,922	31,748	29,809	
98,962	785	30,341	13,390	44,516	10,184	45,310	55,494	52,106	
43,062	342	13,202	5,827	19,371	4,432	19,716	24,148	22,673	
2,552	20	782	345	1,147	263	1,168	1,431	1,344	
1,116	9	342	151	502	115	511	626	588	
24,938	198	7,646	3,374	11,218	2,566	11,418	13,984	13,131	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
74311	CITY OF CURLEW	151	0.000021%	1,217	2,162
74312	CITY OF RODMAN	151	0.000021%	1,217	2,162
74314	EMMETSBURG LOW RENT HOUSING	2,662	0.000368%	21,457	38,100
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	146,598	0.020269%	1,181,618	2,098,172
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	249,169	0.034452%	2,008,373	3,566,222
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	512,576	0.070872%	4,131,502	7,336,214
74602	UPPER DES MOINES OPPORTUNITY INC	492,160	0.068049%	3,966,941	7,044,007
74603	LOST ISLAND SANITARY DISTRICT	1,826	0.000252%	14,719	26,136
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	13,503	0.001867%	108,835	193,256
74702	EMMETSBURG MUNICIPAL UTILITIES	38,661	0.005346%	311,619	553,335
75201	PLYMOUTH COUNTY	452,173	0.062520%	3,644,636	6,471,696
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	13,252	0.001832%	106,817	189,673
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	5,116	0.000707%	41,236	73,222
75301	CITY OF AKRON	39,891	0.005516%	321,532	570,937
75302	CITY OF REMSEN	52,555	0.007267%	423,610	752,194
75303	CITY OF HINTON	30,855	0.004266%	248,700	441,610
75304	CITY OF KINGSLEY	16,701	0.002309%	134,617	239,037
75305	CITY OF LE MARS	244,044	0.033743%	1,967,058	3,492,861
75306	CITY OF MERRILL	7,613	0.001053%	61,364	108,962
75311	CITY OF WESTFIELD	1,712	0.000237%	13,796	24,496
75312	AKRON CARE CENTER, INC	154,651	0.021383%	1,246,526	2,213,428
75313	CITY OF BRUNSVILLE	189	0.000026%	1,522	2,702
75314	CITY OF CRAIG	307	0.000042%	2,473	4,391
75315	CITY OF OYENS	519	0.000072%	4,185	7,431
75316	FLOYD VALLEY HOSPITAL	1,311,007	0.181267%	10,567,068	18,763,702
75317	CITY OF STRUBLE	90	0.000012%	723	1,284
75550	HINTON COMMUNITY SCHOOL DISTRICT	500,412	0.069190%	4,033,453	7,162,110
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,465,615	0.202644%	11,813,258	20,976,533
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRIC	423,696	0.058583%	3,415,101	6,064,117
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	287,953	0.039814%	2,320,982	4,121,315
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	249,472	0.034493%	2,010,810	3,570,549
75601	PLYMOUTH CO SOLID WASTE AGY	22,085	0.003054%	178,010	316,088
76201	POCAHONTAS COUNTY	300,889	0.041603%	2,425,245	4,306,453
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	11,232	0.001553%	90,532	160,755
76207	POCAHONTAS CO SOIL & WATER CONS DIST	179	0.000025%	1,439	2,555
76301	CITY OF FONDA	19,683	0.002721%	158,648	281,708
76302	CITY OF POCAHONTAS	67,653	0.009354%	545,303	968,282

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
425	3	130	58	191	44	195	239	224	
425	3	130	58	191	44	195	239	224	
7,496	59	2,298	1,014	3,371	771	3,432	4,203	3,947	
412,822	3,276	126,568	55,858	185,702	42,485	189,013	231,498	217,360	
701,666	5,568	215,125	94,942	315,635	72,211	321,261	393,472	369,443	
1,443,425	11,454	442,543	195,308	649,305	148,547	660,879	809,426	759,995	
1,385,932	10,997	424,916	187,529	623,442	142,630	634,555	777,185	729,724	
5,142	41	1,577	696	2,314	529	2,354	2,883	2,708	
38,024	302	11,658	5,145	17,105	3,913	17,409	21,322	20,020	
108,871	864	33,379	14,731	48,974	11,204	49,847	61,051	57,323	
1,273,328	10,104	390,393	172,292	572,789	131,042	582,999	714,041	670,436	
37,319	296	11,442	5,050	16,788	3,841	17,087	20,928	19,649	
14,407	114	4,417	1,949	6,480	1,483	6,596	8,079	7,585	
112,334	891	34,441	15,200	50,532	11,561	51,433	62,994	59,146	
147,997	1,174	45,375	20,025	66,574	15,231	67,761	82,992	77,924	
86,888	689	26,639	11,757	39,085	8,942	39,782	48,724	45,749	
47,031	373	14,419	6,364	21,156	4,840	21,534	26,374	24,763	
687,232	5,453	210,700	92,988	309,141	70,725	314,652	385,377	361,843	
21,439	170	6,573	2,901	9,644	2,206	9,816	12,022	11,288	
4,820	38	1,478	652	2,168	496	2,207	2,703	2,538	
435,499	3,456	133,521	58,927	195,904	44,819	199,395	244,214	229,300	
532	4	163	72	239	55	243	298	280	
864	7	265	117	389	89	396	485	455	
1,462	12	448	198	658	150	669	819	770	
3,691,822	29,295	1,131,884	499,536	1,660,715	379,937	1,690,317	2,070,254	1,943,826	
253	2	77	34	113	26	116	142	133	
1,409,169	11,182	432,041	190,673	633,896	145,022	645,194	790,216	741,959	
4,127,204	32,750	1,265,369	558,447	1,856,566	424,743	1,889,659	2,314,402	2,173,064	
1,193,136	9,468	365,806	161,442	536,716	122,789	546,282	669,071	628,212	
810,883	6,434	248,610	109,719	364,763	83,450	371,266	454,716	426,948	
702,518	5,575	215,387	95,057	316,019	72,298	321,651	393,949	369,891	
62,191	493	19,067	8,415	27,975	6,400	28,475	34,875	32,745	
847,309	6,723	259,778	114,648	381,149	87,199	387,944	475,143	446,127	
31,629	251	9,697	4,280	14,228	3,255	14,482	17,737	16,653	
503	4	154	68	226	52	230	282	265	
55,427	440	16,994	7,500	24,934	5,704	25,378	31,082	29,184	
190,513	1,512	58,410	25,778	85,700	19,606	87,227	106,833	100,309	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
76303	CITY OF ROLFE	14,748	0.002039%	118,871	211,076
76304	CITY OF GILMORE CITY	15,826	0.002188%	127,559	226,504
76305	CITY OF LAURENS	40,318	0.005575%	324,978	577,056
76306	CITY OF PALMER	3,141	0.000434%	25,319	44,958
76307	CITY OF HAVELOCK	1,857	0.000257%	14,965	26,573
76309	CITY OF PLOVER	969	0.000134%	7,809	13,867
76313	CITY OF VARINA	993	0.000137%	8,000	14,206
76315	POCAHONTAS COMMUNITY HOSPITAL	325,831	0.045051%	2,626,284	4,663,432
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRIC	547,821	0.075745%	4,415,588	7,840,658
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	129,312	0.017879%	1,042,288	1,850,767
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	7,509	0.001038%	60,523	107,469
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	37,489	0.005183%	302,168	536,553
77002	STATE - DEPARTMENT ON AGING	191,644	0.026498%	1,544,699	2,742,886
77003	STATE - DEPT OF AGRICULTURE	1,886,491	0.260837%	15,205,630	27,000,290
77007	STATE - ATTORNEY GENERAL	1,865,396	0.257920%	15,035,601	26,698,374
77008	STATE - AUDITOR OF STATE	680,753	0.094125%	5,487,057	9,743,243
77009	STATE - BANKING/DEPT OF COMMERCE	698,101	0.096523%	5,626,881	9,991,525
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	389,141	0.053805%	3,136,583	5,569,559
77012	STATE - DEPT OF MANAGEMENT	200,549	0.027729%	1,616,480	2,870,347
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	31,711	0.004385%	255,598	453,860
77014	STATE - LEGISLATIVE-CITIZENS AIDE	120,660	0.016683%	972,555	1,726,944
77015	STATE - CIVIL RIGHTS COMMISSION	117,118	0.016193%	944,006	1,676,249
77016	STATE - DEPARTMENT OF COMMERCE	497,372	0.068769%	4,008,950	7,118,601
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,504,770	0.622855%	36,309,669	64,474,251
77019	STATE - JUDICIAL BRANCH	8,076,461	1.116697%	65,098,466	115,593,863
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	713,905	0.098709%	5,754,269	10,217,724
77022	STATE - DEPARTMENT FOR THE BLIND	333,405	0.046098%	2,687,331	4,771,832
77027	STATE - WORKFORCE DEVELOPMENT	3,687,444	0.509847%	29,721,796	52,776,316
77033	IOWA STATE FAIR BOARD	484,066	0.066930%	3,901,704	6,928,166
77034	STATE - LEGISLATIVE - HOUSE	646,907	0.089445%	5,214,244	9,258,814
77035	STATE - LEGISLATIVE - SENATE	600,688	0.083054%	4,841,708	8,597,310
77037	STATE - OFFICE OF GOVERNOR	158,587	0.021927%	1,278,250	2,269,760
77038	STATE - DEPT OF PUBLIC HEALTH	2,973,272	0.411101%	23,965,378	42,554,774
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	241,539	0.033396%	1,946,867	3,457,007
77040	STATE - IOWA FINANCE AUTHORITY	663,677	0.091764%	5,349,414	9,498,833
77043	STATE - DEPT OF COMMERCE/INSURANCE	699,614	0.096733%	5,639,080	10,013,185
77045	STATE - LAW ENFORCEMENT ACADEMY	138,175	0.019105%	1,113,729	1,977,623

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
41,530	330	12,733	5,619	18,682	4,274	19,015	23,289	21,866	
44,565	354	13,663	6,030	20,047	4,586	20,404	24,990	23,465	
113,538	901	34,810	15,363	51,074	11,685	51,984	63,669	59,780	
8,846	70	2,712	1,197	3,979	910	4,050	4,960	4,657	
5,228	41	1,603	707	2,351	538	2,394	2,932	2,753	
2,728	22	836	369	1,227	281	1,249	1,530	1,437	
2,795	22	857	378	1,257	288	1,280	1,568	1,472	
917,546	7,281	281,313	124,152	412,746	94,427	420,103	514,530	483,108	
1,542,676	12,241	472,973	208,737	693,951	158,761	706,321	865,082	812,253	
364,145	2,890	111,644	49,272	163,806	37,475	166,725	204,200	191,730	
21,145	168	6,483	2,861	9,512	2,176	9,681	11,857	11,133	
105,569	838	32,367	14,284	47,489	10,864	48,335	59,199	55,584	
539,672	4,282	165,459	73,022	242,763	55,539	247,091	302,630	284,149	
5,312,399	42,154	1,628,741	718,814	2,389,709	546,715	2,432,305	2,979,020	2,797,096	
5,252,995	41,683	1,610,528	710,776	2,362,987	540,602	2,405,107	2,945,709	2,765,819	
1,917,016	15,212	587,742	259,389	862,343	197,286	877,714	1,075,000	1,009,351	
1,965,866	15,599	602,720	265,999	884,318	202,313	900,081	1,102,394	1,035,072	
1,095,830	8,695	335,973	148,275	492,943	112,775	501,730	614,505	576,979	
564,751	4,481	173,148	76,416	254,045	58,120	258,574	316,694	297,354	
89,299	709	27,378	12,083	40,170	9,190	40,886	50,076	47,018	
339,782	2,696	104,175	45,975	152,846	34,968	155,571	190,539	178,903	
329,808	2,617	101,117	44,626	148,360	33,942	151,004	184,946	173,651	
1,400,609	11,114	429,416	189,515	630,045	144,141	641,275	785,416	737,452	
12,685,527	100,660	3,889,285	1,716,462	5,706,407	1,305,506	5,808,125	7,113,631	6,679,212	
22,743,484	180,471	6,972,977	3,077,392	10,230,840	2,340,602	10,413,206	12,753,808	11,974,949	
2,010,372	15,952	616,365	272,021	904,338	206,893	920,458	1,127,351	1,058,505	
938,874	7,450	287,852	127,038	422,340	96,622	429,868	526,490	494,338	
10,383,919	82,397	3,183,630	1,405,034	4,671,061	1,068,641	4,754,324	5,822,965	5,467,364	
1,363,140	10,817	417,928	184,445	613,190	140,285	624,120	764,405	717,724	
1,821,703	14,455	558,520	246,492	819,467	187,477	834,075	1,021,552	959,167	
1,691,550	13,423	518,616	228,881	760,920	174,083	774,484	948,567	890,639	
446,583	3,544	136,919	60,427	200,890	45,959	204,470	250,429	235,136	
8,372,796	66,439	2,567,035	1,132,912	3,766,386	861,670	3,833,522	4,695,192	4,408,463	
680,178	5,397	208,537	92,034	305,968	69,999	311,422	381,421	358,129	
1,868,927	14,830	572,999	252,882	840,711	192,337	855,697	1,048,034	984,032	
1,970,128	15,633	604,026	266,575	886,234	202,752	902,032	1,104,784	1,037,316	
389,104	3,088	119,296	52,649	175,033	40,044	178,153	218,197	204,872	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	595,138	0.082287%	4,796,971	8,517,872
77052	STATE - DEPT OF CULTURAL AFFAIRS	323,532	0.044733%	2,607,757	4,630,535
77060	STATE - PAROLE BOARD	58,442	0.008081%	471,060	836,449
77062	STATE - PUBLIC DEFENSE	1,037,430	0.143441%	8,361,967	14,848,154
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	72,652	0.010045%	585,596	1,039,829
77065	STATE - DEPARTMENT OF EDUCATION	1,813,147	0.250696%	14,614,455	25,950,555
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,716,809	0.237376%	13,837,949	24,571,730
77069	DEPT OF ADMINISTRATIVE SERVICES	1,249,057	0.172702%	10,067,741	17,877,058
77070	STATE - SECRETARY OF STATE	167,450	0.023153%	1,349,696	2,396,624
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	12,846,296	1.776201%	103,544,627	183,861,832
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	165,735	0.022915%	1,335,869	2,372,073
77078	STATE - TREASURER OF STATE	165,719	0.022913%	1,335,740	2,371,844
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,454,732	0.339405%	19,785,805	35,133,202
77084	OFFICE OF PROFESSIONAL REGULATION	70,707	0.009776%	569,916	1,011,988
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	105,938	0.014648%	853,893	1,516,238
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	141,809	0.019607%	1,143,021	2,029,636
77096	STATE - IOWA PUBLIC TELEVISION	662,736	0.091634%	5,341,833	9,485,371
77099	STATE - CONSUMER ADVOCATE	134,438	0.018588%	1,083,608	1,924,138
77101	STATE - DEPARTMENT OF CORRECTION	314,605	0.043499%	2,535,801	4,502,764
77105	STATE - LOTTERY	685,489	0.094780%	5,525,227	9,811,020
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,451,276	0.200662%	11,697,678	20,771,300
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,619,996	0.500521%	29,178,153	51,810,980
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	312,086	0.043151%	2,515,495	4,466,707
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	25,545	0.003532%	205,896	365,606
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	673,931	0.093181%	5,432,063	9,645,592
77201	POLK COUNTY	6,109,726	0.844765%	49,246,048	87,445,084
77202	BROADLAWNS MEDICAL CENTER	7,170,877	0.991486%	57,799,215	102,632,747
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	47,333	0.006545%	381,517	677,450
77205	POLK COUNTY ASSESSOR	339,467	0.046937%	2,736,196	4,858,601
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	25,687	0.003552%	207,041	367,638
77301	CITY OF WEST DES MOINES	1,764,215	0.243930%	14,220,048	25,250,215
77303	CITY OF MITCHELLVILLE	32,927	0.004553%	265,404	471,272
77304	CITY OF DES MOINES	7,066,789	0.977094%	56,960,233	101,142,987
77305	CITY OF URBANDALE	876,018	0.121123%	7,060,940	12,537,950
77307	CITY OF ALTOONA	411,860	0.056946%	3,319,707	5,894,728
77308	CITY OF GRIMES	191,176	0.026433%	1,540,928	2,736,190
77309	CITY OF ANKENY	1,086,226	0.150188%	8,755,278	15,546,547

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
1,675,920	13,299	513,824	226,767	753,890	172,474	767,328	939,802	882,409	
911,073	7,229	279,328	123,276	409,833	93,761	417,139	510,900	479,700	
164,574	1,306	50,458	22,267	74,031	16,936	75,350	92,286	86,652	
2,921,425	23,182	895,686	395,294	1,314,162	300,653	1,337,587	1,638,240	1,538,195	
204,590	1,623	62,726	27,683	92,032	21,055	93,672	114,727	107,721	
5,105,860	40,515	1,565,417	690,867	2,296,799	525,460	2,337,741	2,863,201	2,688,348	
4,834,571	38,363	1,482,242	654,159	2,174,764	497,540	2,213,530	2,711,070	2,545,509	
3,517,372	27,911	1,078,399	475,931	1,582,241	361,983	1,610,444	1,972,427	1,851,974	
471,544	3,742	144,572	63,804	212,118	48,528	215,898	264,426	248,278	
36,175,438	287,053	11,091,111	4,894,852	16,273,016	3,722,925	16,563,086	20,286,011	19,047,170	
466,713	3,703	143,091	63,150	209,944	48,031	213,687	261,718	245,735	
466,668	3,703	143,077	63,144	209,924	48,026	213,666	261,692	245,711	
6,912,576	54,852	2,119,343	935,332	3,109,527	711,394	3,164,954	3,876,348	3,639,625	
199,112	1,580	61,046	26,942	89,568	20,491	91,164	111,655	104,837	
298,325	2,367	91,464	40,366	134,197	30,702	136,589	167,291	157,075	
399,338	3,169	122,434	54,034	179,637	41,097	182,839	223,936	210,260	
1,866,279	14,809	572,187	252,524	839,520	192,064	854,484	1,046,548	982,637	
378,581	3,004	116,070	51,225	170,299	38,961	173,335	212,296	199,331	
885,934	7,030	271,621	119,875	398,526	91,174	405,629	496,803	466,464	
1,930,351	15,317	591,831	261,193	868,341	198,658	883,820	1,082,478	1,016,373	
4,086,824	32,429	1,252,989	552,983	1,838,401	420,587	1,871,170	2,291,757	2,151,803	
10,193,986	80,890	3,125,398	1,379,335	4,585,623	1,049,094	4,667,362	5,716,456	5,367,360	
878,840	6,974	269,445	118,915	395,334	90,444	402,381	492,825	462,729	
71,934	571	22,054	9,733	32,358	7,403	32,935	40,338	37,875	
1,897,803	15,059	581,853	256,788	853,700	195,308	868,917	1,064,225	999,235	
17,205,116	136,524	5,274,956	2,328,002	7,739,482	1,770,632	7,877,439	9,648,071	9,058,876	
20,193,340	160,235	6,191,122	2,732,334	9,083,691	2,078,159	9,245,611	11,323,770	10,632,242	
133,291	1,058	40,866	18,035	59,959	13,717	61,028	74,745	70,180	
955,946	7,585	293,086	129,348	430,019	98,379	437,684	536,063	503,327	
72,334	574	22,177	9,787	32,538	7,444	33,118	40,562	38,085	
4,968,065	39,422	1,523,171	672,222	2,234,815	511,279	2,274,651	2,785,930	2,615,797	
92,724	736	28,429	12,546	41,711	9,543	42,454	51,997	48,821	
19,900,225	157,910	6,101,255	2,692,673	8,951,838	2,047,994	9,111,407	11,159,401	10,477,910	
2,466,884	19,575	756,328	333,791	1,109,694	253,875	1,129,474	1,383,349	1,298,869	
1,159,808	9,203	355,588	156,932	521,723	119,359	531,023	650,382	610,664	
538,355	4,272	165,055	72,844	242,171	55,404	246,488	301,892	283,456	
3,058,836	24,272	937,816	413,887	1,375,975	314,794	1,400,502	1,715,296	1,610,545	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
77310	CITY OF BONDURANT	81,637	0.011288%	658,017	1,168,427
77314	CITY OF WINDSOR HEIGHTS	68,740	0.009504%	554,064	983,839
77317	CITY OF ELKHART	8,371	0.001157%	67,473	119,811
77318	CITY OF RUNNELLS	7,231	0.001000%	58,287	103,498
77320	CITY OF CLIVE	543,442	0.075139%	4,380,291	7,777,982
77321	CITY OF PLEASANT HILL	209,491	0.028965%	1,688,558	2,998,333
77322	CITY OF POLK CITY	87,337	0.012076%	703,962	1,250,010
77330	CITY OF JOHNSTON	431,743	0.059695%	3,479,963	6,179,291
77331	CITY OF ALLEMAN	6,963	0.000963%	56,122	99,655
77402	SAYDEL TOWNSHIP TRUSTEES - POLK COUNTY	7,262	0.001004%	58,535	103,940
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,704,723	0.650501%	37,921,340	67,336,058
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	872,431	0.120627%	7,032,027	12,486,609
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	6,417,663	0.887342%	51,728,106	91,852,418
77560	ANKENY COMMUNITY SCHOOL DISTRICT	7,567,629	1.046343%	60,997,142	108,311,234
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,057,471	0.146212%	8,523,507	15,134,996
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	22,975,887	3.176775%	185,191,878	328,840,992
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,274,986	0.176287%	10,276,736	18,248,166
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,929,091	0.404992%	23,609,264	41,922,432
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	4,717,605	0.652282%	38,025,177	67,520,439
77570	DES MOINES AREA COMMUNITY COLLEGE	3,440,910	0.475760%	27,734,671	49,247,822
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,408,986	0.194814%	11,356,809	20,166,027
77606	AEA 11 - HEARTLAND	4,588,734	0.634464%	36,986,444	65,675,984
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	67,091	0.009276%	540,770	960,233
77609	HIRTA	151,235	0.020911%	1,218,998	2,164,548
77610	MUNICIPAL FIRE & POLICE RETIREMENT	86,727	0.011991%	699,044	1,241,276
77611	DES MOINES AREA MPO	58,435	0.008080%	471,003	836,350
77701	DES MOINES WATER WORKS	1,606,328	0.222100%	12,947,441	22,990,476
77704	WEST DES MOINES WATER WORKS	260,909	0.036075%	2,102,998	3,734,246
77706	METRO WASTE AUTHORITY	504,197	0.069713%	4,063,966	7,216,290
78001	IOWA SCHOOL FOR THE DEAF	332,516	0.045976%	2,680,173	4,759,122
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	337,317	0.046639%	2,718,863	4,827,824
78201	POTTAWATTAMIE COUNTY	1,571,246	0.217249%	12,664,668	22,488,362
78203	E POTTAWATTAMIE CO AGR EXT DIST	10,616	0.001468%	85,565	151,936
78204	WEST POTTAWATTAMIE CO EXT SERVICE	13,884	0.001920%	111,913	198,721
78205	POTTAWATTAMIE COUNTY ASSESSOR	85,764	0.011858%	691,283	1,227,495
78301	CITY OF COUNCIL BLUFFS	1,546,331	0.213804%	12,463,848	22,131,770
78302	CITY OF MCCLELLAND	331	0.000046%	2,669	4,739

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
229,892	1,824	70,483	31,106	103,413	23,659	105,257	128,916	121,043	
193,574	1,536	59,348	26,192	87,076	19,921	88,629	108,550	101,921	
23,573	187	7,227	3,190	10,604	2,426	10,793	13,219	12,412	
20,364	162	6,243	2,755	9,160	2,095	9,324	11,419	10,722	
1,530,344	12,143	469,193	207,068	688,404	157,491	700,675	858,166	805,760	
589,932	4,681	180,869	79,823	265,373	60,712	270,103	330,815	310,612	
245,944	1,952	75,404	33,278	110,634	25,311	112,606	137,917	129,495	
1,215,796	9,647	372,754	164,508	546,909	125,121	556,658	681,779	640,144	
19,607	156	6,011	2,653	8,820	2,018	8,977	10,995	10,324	
20,451	162	6,270	2,767	9,199	2,105	9,363	11,468	10,768	
13,248,598	105,128	4,061,917	1,792,649	5,959,694	1,363,452	6,065,929	7,429,381	6,975,681	
2,456,783	19,495	753,231	332,424	1,105,150	252,835	1,124,849	1,377,684	1,293,551	
18,072,274	143,405	5,540,820	2,445,336	8,129,561	1,859,874	8,274,471	10,134,345	9,515,453	
21,310,602	169,101	6,533,666	2,883,511	9,586,278	2,193,140	9,757,155	11,950,295	11,220,505	
2,977,862	23,630	912,990	402,931	1,339,551	306,461	1,363,427	1,669,888	1,567,910	
64,700,580	513,402	19,836,700	8,754,551	29,104,653	6,658,534	29,623,449	36,281,983	34,066,289	
3,590,389	28,490	1,100,786	485,811	1,615,087	369,498	1,643,875	2,013,373	1,890,419	
8,248,381	65,451	2,528,890	1,116,078	3,710,419	848,866	3,776,558	4,625,424	4,342,955	
13,284,875	105,416	4,073,040	1,797,559	5,976,015	1,367,187	6,082,539	7,449,726	6,994,782	
9,689,676	76,888	2,970,780	1,311,097	4,358,765	997,194	4,436,461	5,433,655	5,101,829	
3,967,734	31,484	1,216,477	536,869	1,784,830	408,332	1,816,645	2,224,977	2,089,100	
12,921,972	102,537	3,961,778	1,748,455	5,812,770	1,329,839	5,916,383	7,246,222	6,803,705	
188,929	1,499	57,924	25,564	84,987	19,443	86,502	105,945	99,475	
425,882	3,379	130,572	57,626	191,577	43,829	194,992	238,821	224,236	
244,225	1,938	74,878	33,046	109,862	25,134	111,820	136,954	128,590	
164,555	1,306	50,451	22,266	74,023	16,935	75,342	92,277	86,642	
4,523,454	35,894	1,386,856	612,063	2,034,813	465,522	2,071,084	2,536,606	2,381,699	
734,726	5,830	225,261	99,414	330,505	75,612	336,397	412,009	386,849	
1,419,830	11,266	435,310	192,114	638,690	146,118	650,074	796,192	747,572	
936,373	7,430	287,085	126,699	421,214	96,365	428,723	525,088	493,021	
949,892	7,538	291,230	128,527	427,295	97,755	434,911	532,666	500,138	
4,424,661	35,110	1,356,567	598,695	1,990,372	455,355	2,025,851	2,481,206	2,329,682	
29,894	237	9,165	4,045	13,447	3,076	13,687	16,763	15,740	
39,099	310	11,987	5,290	17,587	4,024	17,902	21,926	20,586	
241,514	1,916	74,046	32,679	108,641	24,855	110,578	135,433	127,162	
4,354,501	34,553	1,335,056	589,202	1,958,811	448,135	1,993,728	2,441,863	2,292,741	
932	7	286	126	419	96	427	523	491	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
78303	CITY OF MINDEN	13,628	0.001884%	109,842	195,045
78304	CITY OF WALNUT	17,719	0.002450%	142,818	253,599
78305	CITY OF CARSON	15,151	0.002095%	122,125	216,855
78307	CITY OF OAKLAND	31,342	0.004334%	252,626	448,581
78309	CITY OF NEOLA	14,937	0.002065%	120,397	213,785
78310	CITY OF UNDERWOOD	15,489	0.002142%	124,847	221,688
78311	CITY OF AVOCA	41,075	0.005679%	331,072	587,876
78313	CITY OF CARTER LAKE	56,093	0.007756%	452,122	802,822
78314	CITY OF MACEDONIA	5,857	0.000810%	47,209	83,828
78317	CITY OF HANCOCK	6,169	0.000853%	49,727	88,299
78318	CITY OF TREYNOR	17,731	0.002452%	142,917	253,774
78322	CITY OF CRESCENT	8,293	0.001147%	66,845	118,695
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,700,445	0.926441%	54,007,402	95,899,712
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	457,699	0.063284%	3,689,176	6,550,786
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	451,891	0.062481%	3,642,366	6,467,665
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	444,295	0.061431%	3,581,140	6,358,949
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,933,983	0.267403%	15,588,426	27,680,013
78560	IOWA WESTERN COMMUNITY COLLEGE	1,046,703	0.144723%	8,436,711	14,980,875
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	459,015	0.063466%	3,699,787	6,569,628
78701	COUNCIL BLUFFS WATER WORKS	273,126	0.037764%	2,201,471	3,909,102
79201	POWESHIEK COUNTY	249,590	0.034510%	2,011,766	3,572,247
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	13,827	0.001912%	111,451	197,901
79204	POWESHIEK CO ASSESSOR	26,385	0.003648%	212,670	377,634
79206	POWESHIEK WATER ASSOCIATION	106,040	0.014662%	854,711	1,517,691
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	3,802	0.000526%	30,642	54,410
79301	CITY OF GRINNELL	204,762	0.028312%	1,650,437	2,930,643
79302	CITY OF DEEP RIVER	4,011	0.000555%	32,331	57,409
79303	CITY OF BROOKLYN	24,258	0.003354%	195,525	347,189
79304	CITY OF MONTEZUMA	43,252	0.005980%	348,625	619,045
79308	CITY OF MALCOM	6,859	0.000948%	55,285	98,168
79311	CITY OF SEARBORO	707	0.000098%	5,699	10,120
79312	CITY OF GUERNSEY	380	0.000053%	3,062	5,436
79313	CITY OF HARTWICK	420	0.000058%	3,386	6,012
79314	GRINNELL LOW RENT HOUSING AUTHORITY	5,820	0.000805%	46,914	83,304
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	313,108	0.043292%	2,523,737	4,481,341
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,144,993	0.158313%	9,228,954	16,387,643
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	380,182	0.052566%	3,064,372	5,441,336

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
38,376	305	11,766	5,193	17,264	3,949	17,570	21,519	20,206	
49,896	396	15,298	6,751	22,445	5,135	22,845	27,980	26,272	
42,667	339	13,081	5,773	19,193	4,391	19,535	23,926	22,465	
88,260	700	27,060	11,942	39,702	9,083	40,410	49,493	46,471	
42,063	334	12,896	5,691	18,921	4,329	19,259	23,588	22,147	
43,618	346	13,373	5,902	19,621	4,489	19,971	24,460	22,966	
115,667	918	35,463	15,651	52,032	11,904	52,958	64,862	60,901	
157,958	1,253	48,429	21,373	71,055	16,256	72,322	88,578	83,168	
16,494	131	5,057	2,232	7,420	1,697	7,552	9,249	8,684	
17,373	138	5,326	2,351	7,815	1,788	7,954	9,742	9,147	
49,931	396	15,308	6,756	22,460	5,139	22,861	28,000	26,290	
23,354	185	7,160	3,160	10,505	2,403	10,693	13,096	12,296	
18,868,593	149,724	5,784,965	2,553,085	8,487,774	1,941,825	8,639,069	10,580,894	9,934,733	
1,288,889	10,227	395,164	174,398	579,789	132,644	590,124	722,768	678,629	
1,272,535	10,098	390,149	172,185	572,432	130,960	582,636	713,596	670,018	
1,251,145	9,928	383,591	169,291	562,810	128,759	572,842	701,601	658,755	
5,446,136	43,215	1,669,744	736,910	2,449,869	560,478	2,493,538	3,054,016	2,867,512	
2,947,538	23,389	903,692	398,827	1,325,908	303,340	1,349,543	1,652,883	1,551,944	
1,292,597	10,257	396,300	174,900	581,457	133,025	591,821	724,846	680,581	
769,129	6,103	235,809	104,070	345,982	79,153	352,149	431,302	404,964	
702,852	5,577	215,489	95,102	316,168	72,333	321,804	394,137	370,067	
38,938	309	11,938	5,269	17,516	4,007	17,828	21,835	20,502	
74,301	590	22,780	10,054	33,424	7,647	34,019	41,666	39,121	
298,611	2,369	91,552	40,405	134,326	30,731	136,720	167,451	157,225	
10,705	85	3,282	1,449	4,816	1,102	4,901	6,003	5,637	
576,614	4,575	176,785	78,021	259,381	59,341	264,005	323,346	303,600	
11,296	90	3,463	1,528	5,081	1,162	5,172	6,334	5,947	
68,311	542	20,945	9,242	30,729	7,029	31,276	38,305	35,967	
121,799	966	37,343	16,480	54,789	12,535	55,766	68,301	64,130	
19,315	153	5,922	2,613	8,688	1,988	8,843	10,831	10,170	
1,991	16	610	269	895	205	912	1,117	1,048	
1,070	8	328	145	481	110	490	600	563	
1,183	9	363	160	532	122	542	664	623	
16,390	130	5,025	2,218	7,373	1,687	7,504	9,191	8,630	
881,719	6,996	270,328	119,304	396,628	90,740	403,699	494,439	464,245	
3,224,324	25,585	988,553	436,279	1,450,417	331,825	1,476,271	1,808,096	1,697,678	
1,070,601	8,495	328,238	144,862	481,595	110,179	490,180	600,359	563,695	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	29,672	0.004103%	239,161	424,672
79702	BROOKLYN MUNICIPAL UTILITIES	22,460	0.003105%	181,034	321,458
80201	RINGGOLD COUNTY	241,940	0.033452%	1,950,101	3,462,750
80203	RINGGOLD COUNTY HOSPITAL	708,543	0.097967%	5,711,050	10,140,982
80204	RINGGOLD COUNTY EXTENSION	4,767	0.000659%	38,420	68,222
80207	SUN VALLEY SANITARY DISTRICT	7,030	0.000972%	56,660	100,609
80301	CITY OF DIAGONAL	6,183	0.000855%	49,833	88,488
80303	CITY OF MOUNT AYR	39,843	0.005509%	321,147	570,254
80307	CITY OF KELLERTON	3,265	0.000451%	26,320	46,736
80308	CITY OF TINGLEY	908	0.000125%	7,316	12,991
80309	CITY OF BENTON	47	0.000007%	380	676
80310	CITY OF REDDING	113	0.000016%	913	1,621
80315	LOW RENT HOUSING AGENCY OF MT AYR	5,195	0.000718%	41,871	74,349
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	449,371	0.062132%	3,622,048	6,431,588
80553	DIAGONAL COMM SCH DIST	108,259	0.014968%	872,594	1,549,446
81201	SAC COUNTY	287,776	0.039790%	2,319,553	4,118,777
81203	SAC CO AGRI EXT DIST	8,202	0.001134%	66,109	117,388
81204	SAC COUNTY ASSESSOR	15,832	0.002189%	127,607	226,589
81207	SAC CO SOIL & WATER CONS DIST	6,215	0.000859%	50,096	88,954
81301	CITY OF ODEBOLT	16,569	0.002291%	133,550	237,141
81303	CITY OF SCHALLER	12,320	0.001703%	99,300	176,324
81304	CITY OF AUBURN	8,798	0.001216%	70,912	125,916
81305	CITY OF LAKE VIEW	48,046	0.006643%	387,265	687,658
81306	CITY OF SAC CITY	110,073	0.015219%	887,222	1,575,420
81307	CITY OF EARLY	12,090	0.001672%	97,450	173,040
81309	CITY OF LYTTON	7,347	0.001016%	59,220	105,155
81311	CITY OF WALL LAKE	31,515	0.004357%	254,017	451,052
81316	CITY OF NEMAHA	227	0.000031%	1,826	3,243
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	26,235	0.003627%	211,458	375,481
81548	SCHALLER-CRESTLAND COMM SCH DIST	216,041	0.029871%	1,741,345	3,092,067
81601	SAC COUNTY SOLID WASTE AGENCY	8,651	0.001196%	69,727	123,813
82201	SCOTT COUNTY	2,208,803	0.305401%	17,803,548	31,613,354
82205	SCOTT CO AGR EXT DIST	40,006	0.005532%	322,463	572,590
82211	WASTE COMMISSION OF SCOTT COUNTY	300,210	0.041509%	2,419,773	4,296,735
82301	CITY OF DAVENPORT	3,145,401	0.434901%	25,352,782	45,018,356
82303	CITY OF ELDREDGE	145,327	0.020094%	1,171,379	2,079,991
82304	CITY OF WALCOTT	39,063	0.005401%	314,860	559,090

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
83,556	663	25,618	11,306	37,587	8,599	38,256	46,855	43,994	
63,248	502	19,391	8,558	28,451	6,509	28,958	35,467	33,301	
681,308	5,406	208,884	92,187	306,477	70,115	311,940	382,055	358,724	
1,995,273	15,833	611,735	269,978	897,546	205,340	913,544	1,118,884	1,050,555	
13,423	107	4,115	1,816	6,038	1,381	6,146	7,527	7,067	
19,795	157	6,069	2,678	8,904	2,037	9,063	11,100	10,423	
17,410	138	5,338	2,356	7,832	1,792	7,971	9,763	9,167	
112,199	890	34,399	15,182	50,471	11,547	51,371	62,918	59,075	
9,195	73	2,819	1,244	4,136	946	4,210	5,156	4,842	
2,556	20	784	346	1,150	263	1,170	1,433	1,346	
133	1	41	18	60	14	61	75	70	
319	3	98	43	144	33	146	179	168	
14,628	116	4,485	1,979	6,580	1,505	6,698	8,203	7,702	
1,265,437	10,041	387,973	171,225	569,239	130,230	579,386	709,616	666,281	
304,859	2,419	93,467	41,250	137,136	31,374	139,581	170,955	160,515	
810,383	6,430	248,457	109,652	364,539	83,399	371,038	454,437	426,685	
23,096	183	7,081	3,125	10,389	2,377	10,575	12,952	12,161	
44,582	354	13,669	6,032	20,055	4,588	20,412	25,000	23,473	
17,502	139	5,366	2,368	7,873	1,801	8,013	9,814	9,215	
46,658	370	14,305	6,313	20,988	4,802	21,363	26,165	24,567	
34,692	275	10,636	4,694	15,605	3,570	15,884	19,454	18,266	
24,774	197	7,596	3,352	11,145	2,550	11,343	13,893	13,044	
135,299	1,074	41,482	18,307	60,863	13,924	61,947	75,871	71,238	
309,969	2,460	95,034	41,942	139,436	31,900	141,921	173,821	163,206	
34,046	270	10,438	4,607	15,315	3,504	15,588	19,092	17,926	
20,690	164	6,343	2,799	9,306	2,129	9,473	11,602	10,894	
88,746	704	27,209	12,008	39,921	9,133	40,633	49,766	46,727	
638	5	196	86	287	66	292	358	336	
73,877	586	22,650	9,996	33,232	7,603	33,825	41,428	38,898	
608,375	4,827	186,523	82,318	273,668	62,610	278,547	341,157	320,323	
24,361	193	7,469	3,296	10,958	2,507	11,154	13,661	12,826	
6,220,034	49,356	1,907,015	841,625	2,797,996	640,123	2,847,870	3,487,993	3,274,986	
112,659	894	34,540	15,244	50,678	11,594	51,581	63,175	59,318	
845,397	6,708	259,192	114,390	380,290	87,002	387,069	474,071	445,120	
8,857,514	70,285	2,715,646	1,198,499	3,984,430	911,554	4,055,452	4,967,006	4,663,678	
409,245	3,247	125,471	55,374	184,092	42,117	187,375	229,492	215,477	
110,003	873	33,726	14,884	49,483	11,321	50,365	61,686	57,919	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
82305	CITY OF BUFFALO	31,249	0.004321%	251,874	447,247
82308	CITY OF BETTENDORF	1,196,005	0.165366%	9,640,125	17,117,751
82309	CITY OF PRINCETON	14,857	0.002054%	119,749	212,636
82311	CITY OF LE CLAIRE	68,940	0.009532%	555,678	986,705
82312	CITY OF LONG GROVE	16,321	0.002257%	131,554	233,598
82316	CITY OF BLUE GRASS	28,913	0.003998%	233,043	413,810
82317	CITY OF DIXON	1,822	0.000252%	14,685	26,076
82319	CITY OF RIVERDALE	8,409	0.001163%	67,775	120,347
82320	CITY OF DONAHUE	959	0.000133%	7,734	13,732
82321	CITY OF MAYSVILLE	655	0.000091%	5,283	9,381
82322	CITY OF NEW LIBERTY	905	0.000125%	7,293	12,950
82324	CITY OF MCCausland	3,438	0.000475%	27,708	49,201
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	11,614,448	1.605879%	93,615,597	166,231,081
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,918,707	0.403557%	23,525,569	41,773,816
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,015,749	0.278709%	16,247,482	28,850,283
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	2,912,693	0.402725%	23,477,096	41,687,744
82553	EASTERN IOWA COMMUNITY COLLEGE	1,458,141	0.201611%	11,753,016	20,869,562
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	593,943	0.082122%	4,787,344	8,500,777
82604	AEA 9 - MISSISSIPPI BEND	2,082,638	0.287957%	16,786,623	29,807,624
82605	PARK VIEW WATER & SANITARY DISTRICT	19,771	0.002734%	159,357	282,966
82606	QUAD CITY GARAGE POLICY GROUP	75,686	0.010465%	610,050	1,083,253
83201	SHELBY COUNTY	324,966	0.044932%	2,619,317	4,651,062
83203	SHELBY COUNTY AG	11,471	0.001586%	92,463	164,184
83204	MYRTUE MEDICAL CENTER	1,502,369	0.207726%	12,109,500	21,502,563
83301	CITY OF HARLAN	116,296	0.016080%	937,377	1,664,479
83304	CITY OF SHELBY	20,772	0.002872%	167,429	297,300
83305	CITY OF ELK HORN	13,495	0.001866%	108,772	193,144
83306	CITY OF DEFIADE	4,541	0.000628%	36,603	64,995
83307	CITY OF PANAMA	3,472	0.000480%	27,987	49,696
83308	CITY OF EARLING	7,905	0.001093%	63,720	113,147
83309	CITY OF IRWIN	6,245	0.000863%	50,333	89,375
83310	CITY OF PORTSMOUTH	2,516	0.000348%	20,284	36,017
83313	CITY OF KIRKMAN	227	0.000031%	1,826	3,243
83314	CITY OF WESTPHALIA	90	0.000012%	723	1,284
83315	CITY OF TENNANT	340	0.000047%	2,739	4,864
83531	HARLAN COMM SCH DIST	1,021,902	0.141294%	8,236,807	14,625,911
83701	HARLAN MUNICIPAL UTILITIES	178,449	0.024673%	1,438,347	2,554,041

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
87,997	698	26,979	11,907	39,584	9,056	40,290	49,346	46,333	
3,367,975	26,725	1,032,595	455,716	1,515,036	346,609	1,542,043	1,888,652	1,773,314	
41,837	332	12,827	5,661	18,820	4,306	19,155	23,461	22,028	
194,138	1,540	59,521	26,268	87,329	19,979	88,887	108,866	102,218	
45,961	365	14,091	6,219	20,675	4,730	21,044	25,774	24,200	
81,418	646	24,962	11,017	36,625	8,379	37,278	45,657	42,869	
5,131	41	1,573	694	2,308	528	2,349	2,877	2,701	
23,679	188	7,260	3,204	10,652	2,437	10,841	13,278	12,467	
2,702	21	828	366	1,215	278	1,237	1,515	1,423	
1,846	15	566	250	831	190	845	1,035	972	
2,548	20	781	345	1,146	262	1,167	1,429	1,342	
9,680	77	2,968	1,310	4,355	996	4,432	5,428	5,097	
32,706,528	259,528	10,027,569	4,425,478	14,712,575	3,365,929	14,974,831	18,340,760	17,220,712	
8,219,140	65,219	2,519,925	1,112,121	3,697,265	845,857	3,763,170	4,609,027	4,327,559	
5,676,391	45,043	1,740,338	768,065	2,553,446	584,175	2,598,961	3,183,136	2,988,746	
8,202,205	65,085	2,514,733	1,109,830	3,689,648	844,114	3,755,416	4,599,530	4,318,643	
4,106,157	32,583	1,258,916	555,599	1,847,098	422,577	1,880,022	2,302,599	2,161,983	
1,672,557	13,272	512,793	226,311	752,376	172,128	765,787	937,915	880,638	
5,864,751	46,537	1,798,088	793,552	2,638,177	603,559	2,685,202	3,288,761	3,087,922	
55,675	442	17,069	7,533	25,044	5,730	25,491	31,221	29,314	
213,134	1,691	65,345	28,839	95,875	21,934	97,584	119,518	112,220	
915,112	7,261	280,566	123,823	411,650	94,177	418,988	513,165	481,827	
32,304	256	9,904	4,371	14,531	3,324	14,790	18,114	17,009	
4,230,702	33,571	1,297,101	572,451	1,903,123	435,394	1,937,046	2,372,440	2,227,558	
327,492	2,599	100,406	44,312	147,317	33,703	149,944	183,647	172,432	
58,495	464	17,934	7,915	26,313	6,020	26,782	32,802	30,799	
38,002	302	11,651	5,142	17,095	3,911	17,399	21,310	20,009	
12,788	101	3,921	1,730	5,752	1,316	5,855	7,171	6,733	
9,778	78	2,999	1,322	4,399	1,005	4,476	5,481	5,148	
22,262	177	6,825	3,012	10,014	2,291	10,193	12,484	11,721	
17,585	140	5,391	2,379	7,910	1,810	8,051	9,861	9,259	
7,086	56	2,173	959	3,188	729	3,245	3,974	3,731	
638	5	196	86	287	66	292	358	336	
253	2	77	34	113	26	116	142	133	
957	8	293	129	430	98	438	536	504	
2,877,697	22,835	882,280	389,377	1,294,492	296,153	1,317,567	1,613,720	1,515,172	
502,516	3,987	154,068	67,995	226,050	51,715	230,079	281,794	264,586	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
84201	SIOUX COUNTY	455,241	0.062944%	3,669,368	6,515,614
84203	SIOUX COUNTY AGRI	10,733	0.001484%	86,507	153,609
84206	ROCK VALLEY RURAL WATER DIST	22,802	0.003153%	183,794	326,359
84301	CITY OF HAWARDEN	94,158	0.013019%	758,937	1,347,627
84302	CITY OF BOYDEN	16,703	0.002309%	134,630	239,059
84303	CITY OF ROCK VALLEY	79,373	0.010975%	639,767	1,136,020
84304	CITY OF SIOUX CENTER	299,835	0.041457%	2,416,750	4,291,368
84305	CITY OF MAURICE	5,564	0.000769%	44,848	79,636
84307	CITY OF ORANGE CITY	187,574	0.025935%	1,511,897	2,684,641
84308	CITY OF IRETON	10,828	0.001497%	87,273	154,969
84309	HAWARDEN REGIONAL HEALTHCARE	356,176	0.049247%	2,870,874	5,097,746
84311	CITY OF GRANVILLE	7,989	0.001105%	64,392	114,340
84312	CITY OF ALTON	40,850	0.005648%	329,263	584,664
84314	CITY OF HOSPERS	13,799	0.001908%	111,227	197,503
84317	CITY OF HULL	43,537	0.006020%	350,918	623,118
84318	CITY OF CHATSWORTH	118	0.000016%	951	1,689
84319	CITY OF MATLOCK	333	0.000046%	2,684	4,767
84320	ORANGE CITY AREA HEALTH SYSTEM	2,061,493	0.285034%	16,616,193	29,504,994
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	213	0.000030%	1,720	3,055
84544	SIOUX CENTER COMM SCH DIST	981,448	0.135700%	7,910,737	14,046,915
84545	BOYDEN HULL COMM SCH DIST	430,269	0.059491%	3,468,085	6,158,199
84546	ROCK VALLEY COMM SCH DIST	597,250	0.082579%	4,814,000	8,548,110
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	533,674	0.073789%	4,301,554	7,638,171
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	977,593	0.135168%	7,879,668	13,991,747
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	35,226	0.004870%	283,927	504,163
85001	IOWA STATE UNIV OF SCIENCE & TECH	5,586,671	0.772444%	45,030,082	79,958,889
85002	DEPT OF TRANSPORTATION	14,980,427	2.071278%	120,746,306	214,406,460
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	791,549	0.109444%	6,380,100	11,328,998
85201	STORY COUNTY	1,125,555	0.155626%	9,072,281	16,109,442
85203	STORY CO AGR EXT DIST	21,620	0.002989%	174,262	309,434
85204	STORY CO MEDICAL CENTER	990,503	0.136952%	7,983,719	14,176,507
85301	CITY OF HUXLEY	75,191	0.010396%	606,059	1,076,166
85302	CITY OF MAXWELL	14,011	0.001937%	112,936	200,538
85303	CITY OF AMES	2,506,268	0.346531%	20,201,202	35,870,813
85305	CITY OF STORY CITY	77,334	0.010693%	623,331	1,106,835
85308	CITY OF KELLEY	1,209	0.000167%	9,745	17,304
85310	CITY OF COLLINS	11,295	0.001562%	91,044	161,664

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
1,281,969	10,173	393,042	173,462	576,677	131,931	586,955	718,886	674,985	
30,223	240	9,266	4,089	13,595	3,110	13,838	16,948	15,913	
64,212	510	19,687	8,688	28,885	6,608	29,400	36,008	33,809	
265,150	2,104	81,293	35,877	119,274	27,287	121,400	148,687	139,607	
47,036	373	14,421	6,364	21,158	4,841	21,535	26,376	24,765	
223,516	1,774	68,528	30,244	100,546	23,003	102,338	125,341	117,686	
844,341	6,700	258,869	114,247	379,816	86,894	386,585	473,479	444,564	
15,669	124	4,804	2,120	7,048	1,612	7,174	8,786	8,250	
528,212	4,191	161,946	71,472	237,609	54,360	241,844	296,204	278,115	
30,491	242	9,348	4,126	13,716	3,138	13,960	17,098	16,054	
1,002,999	7,959	307,512	135,714	451,185	103,222	459,227	562,449	528,101	
22,497	179	6,897	3,044	10,120	2,315	10,300	12,615	11,845	
115,035	913	35,269	15,565	51,747	11,839	52,669	64,508	60,568	
38,859	308	11,914	5,258	17,480	3,999	17,792	21,791	20,460	
122,601	973	37,588	16,589	55,150	12,617	56,133	68,750	64,552	
332	3	102	45	150	34	152	186	175	
938	7	288	127	422	97	429	526	494	
5,805,207	46,065	1,779,832	785,495	2,611,392	597,432	2,657,940	3,255,372	3,056,571	
601	5	184	81	270	62	275	337	316	
2,763,778	21,931	847,353	373,963	1,243,247	284,429	1,265,408	1,549,837	1,455,190	
1,211,647	9,614	371,482	163,946	545,042	124,694	554,758	679,452	637,959	
1,681,870	13,346	515,648	227,572	756,566	173,086	770,051	943,137	885,542	
1,502,836	11,925	460,758	203,347	676,030	154,661	688,080	842,741	791,277	
2,752,924	21,845	844,025	372,494	1,238,364	283,312	1,260,438	1,543,750	1,449,475	
99,196	787	30,413	13,422	44,622	10,209	45,417	55,626	52,229	
15,732,182	124,836	4,823,365	2,128,701	7,076,902	1,619,047	7,203,050	8,822,097	8,283,343	
42,185,197	334,741	12,933,657	5,708,025	18,976,423	4,341,408	19,314,681	23,656,089	22,211,441	
2,229,019	17,687	683,400	301,606	1,002,693	229,395	1,020,566	1,249,961	1,173,628	
3,169,587	25,151	971,771	428,873	1,425,795	326,192	1,451,210	1,777,402	1,668,858	
60,882	483	18,666	8,238	27,387	6,266	27,875	34,141	32,056	
2,789,276	22,133	855,171	377,413	1,254,717	287,053	1,277,082	1,564,135	1,468,616	
211,739	1,680	64,918	28,650	95,248	21,791	96,946	118,737	111,485	
39,457	313	12,097	5,339	17,749	4,061	18,065	22,126	20,775	
7,057,704	56,003	2,163,838	954,969	3,174,810	726,330	3,231,401	3,957,731	3,716,038	
217,773	1,728	66,768	29,467	97,963	22,412	99,709	122,121	114,663	
3,405	27	1,044	461	1,532	350	1,559	1,909	1,793	
31,808	252	9,752	4,304	14,308	3,273	14,563	17,836	16,748	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
85311	CITY OF GILBERT	15,860	0.002193%	127,836	226,995
85312	CITY OF SLATER	33,319	0.004607%	268,559	476,874
85313	CITY OF CAMBRIDGE	12,602	0.001742%	101,576	180,367
85315	CITY OF COLO	15,478	0.002140%	124,754	221,522
85318	CITY OF NEVADA	169,677	0.023461%	1,367,646	2,428,497
85322	CITY OF ROLAND	22,881	0.003164%	184,424	327,478
85323	CITY OF ZEARING	8,355	0.001155%	67,346	119,585
85325	CITY OF MCCALLSBURG	2,159	0.000298%	17,400	30,897
85327	MARY GREELEY MEDICAL CENTER	5,906,424	0.816655%	47,607,380	84,535,339
85544	AMES COMMUNITY SCHOOL DISTRICT	3,241,959	0.448251%	26,131,070	46,400,344
85545	GILBERT COMMUNITY SCHOOL DISTRICT	937,437	0.129615%	7,555,998	13,417,013
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	600,302	0.083001%	4,838,594	8,591,780
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,041,680	0.144028%	8,396,221	14,908,979
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRIC	293,355	0.040561%	2,364,520	4,198,624
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,059,529	0.146496%	8,540,094	15,164,451
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	279,922	0.038704%	2,256,247	4,006,367
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	53,392	0.007382%	430,350	764,163
86201	TAMA COUNTY	506,877	0.070084%	4,085,562	7,554,639
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	13,738	0.001900%	110,736	196,631
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	921	0.000127%	7,421	13,177
86301	CITY OF TAMA	45,678	0.006316%	368,176	653,762
86302	CITY OF GLADBROOK	16,167	0.002235%	130,308	231,386
86303	CITY OF TRAER	16,786	0.002321%	135,299	240,248
86304	CITY OF ELBERON	2,558	0.000354%	20,619	36,612
86305	CITY OF GARWIN	5,337	0.000738%	43,018	76,385
86306	CITY OF DYSART	25,130	0.003475%	202,553	359,668
86307	CITY OF CHELSEA	3,858	0.000533%	31,094	55,213
86308	CITY OF TOLEDO	42,963	0.005940%	346,290	614,900
86309	CITY OF CLUTIER	2,464	0.000341%	19,863	35,270
86315	CITY OF MONTOUR	5,201	0.000719%	41,922	74,440
86319	CITY OF Vining	168	0.000023%	1,351	2,398
86320	CITY OF LINCOLN	650	0.000090%	5,239	9,302
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,058,320	0.146329%	8,530,348	15,147,144
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	321,723	0.044483%	2,593,177	4,604,645
86594	GMG COMMUNITY SCHOOL DISTRICT	292,054	0.040381%	2,354,032	4,180,002
86701	TRAER MUNICIPAL UTILITIES	44,840	0.006200%	361,421	641,766
87201	TAYLOR COUNTY	246,415	0.034071%	1,986,174	3,526,804

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
44,662	354	13,693	6,043	20,090	4,596	20,449	25,045	23,516	
93,826	745	28,766	12,696	42,207	9,656	42,959	52,615	49,402	
35,488	282	10,880	4,802	15,964	3,652	16,248	19,900	18,685	
43,585	346	13,363	5,897	19,606	4,485	19,956	24,441	22,949	
477,815	3,791	146,494	64,653	214,938	49,173	218,770	267,943	251,580	
64,433	512	19,756	8,717	28,985	6,630	29,500	36,130	33,925	
23,529	187	7,214	3,184	10,585	2,421	10,773	13,194	12,388	
6,079	48	1,864	823	2,735	626	2,783	3,409	3,201	
16,632,614	131,981	5,099,431	2,250,537	7,481,949	1,711,714	7,615,317	9,327,031	8,757,440	
9,129,425	72,443	2,799,012	1,235,290	4,106,745	939,537	4,179,948	5,119,485	4,806,845	
2,639,843	20,947	809,356	357,194	1,187,497	271,674	1,208,664	1,480,338	1,389,936	
1,690,462	13,414	518,283	228,734	760,431	173,971	773,986	947,957	890,066	
2,933,392	23,277	899,355	396,913	1,319,545	301,884	1,343,067	1,644,951	1,544,496	
826,093	6,555	253,274	111,778	371,607	85,016	378,231	463,247	434,957	
2,983,657	23,676	914,766	403,715	1,342,157	307,057	1,366,081	1,673,138	1,570,962	
788,266	6,255	241,676	106,659	354,590	81,123	360,911	442,034	415,040	
150,352	1,193	46,097	20,344	67,634	15,473	68,839	84,312	79,164	
1,427,375	11,326	437,622	193,136	642,084	146,895	653,530	800,425	751,545	
38,688	307	11,861	5,235	17,403	3,981	17,713	21,694	20,370	
2,593	21	795	351	1,167	267	1,187	1,454	1,365	
128,630	1,021	39,437	17,405	57,863	13,238	58,894	72,132	67,726	
45,526	361	13,958	6,160	20,479	4,685	20,844	25,529	23,970	
47,270	375	14,493	6,396	21,264	4,865	21,643	26,508	24,889	
7,204	57	2,209	975	3,241	741	3,298	4,039	3,793	
15,029	119	4,608	2,034	6,761	1,546	6,881	8,427	7,913	
70,766	562	21,696	9,575	31,833	7,283	32,401	39,684	37,260	
10,863	86	3,331	1,470	4,887	1,118	4,974	6,092	5,720	
120,984	960	37,093	16,370	54,423	12,451	55,393	67,844	63,701	
6,940	55	2,128	939	3,122	714	3,177	3,891	3,654	
14,646	116	4,490	1,982	6,588	1,507	6,706	8,213	7,712	
472	4	145	64	213	49	216	265	248	
1,830	15	561	248	824	188	838	1,026	964	
2,980,252	23,648	913,722	403,254	1,340,624	306,707	1,364,522	1,671,229	1,569,169	
905,979	7,189	277,766	122,587	407,542	93,237	414,807	508,044	477,018	
822,429	6,526	252,151	111,282	369,959	84,639	376,553	461,192	433,027	
126,270	1,002	38,713	17,085	56,800	12,995	57,813	70,808	66,484	
693,911	5,506	212,748	93,892	312,146	71,412	317,710	389,122	365,359	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	9,210	0.001273%	74,234	131,816
87205	TAYLOR CO SOIL & WATER CONS DIST	4,733	0.000654%	38,145	67,734
87301	CITY OF BEDFORD	39,135	0.005411%	315,437	560,114
87305	CITY OF NEW MARKET	6,622	0.000916%	53,377	94,780
87306	CITY OF CLEARFIELD	7,091	0.000980%	57,152	101,484
87307	CITY OF GRAVITY	453	0.000063%	3,652	6,485
87308	CITY OF BLOCKTON	1,420	0.000196%	11,443	20,319
87309	CITY OF CONWAY	79	0.000011%	635	1,128
87310	CITY OF LENOX	37,355	0.005165%	301,094	534,646
87313	CITY OF SHARPSBURG	97	0.000013%	784	1,392
87314	LOW RENT HOUSING AGENCY OF LENOX	2,386	0.000330%	19,234	34,153
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	333,335	0.046089%	2,686,774	4,770,844
87563	LENOX COMMUNITY SCHOOL DISTRICT	313,368	0.043328%	2,525,830	4,485,058
87703	LENOX MUNICIPAL LIGHT AND WATER	41,487	0.005736%	334,394	593,776
88201	UNION COUNTY	220,166	0.030441%	1,774,598	3,151,114
88203	UNION COUNTY AGRI	9,512	0.001315%	76,671	136,143
88204	GREATER REGIONAL MEDICAL CENTER	2,244,643	0.310357%	18,092,430	32,126,315
88205	UNION COUNTY ASSESSOR	11,025	0.001524%	88,867	157,799
88301	CITY OF CRESTON	125,000	0.017283%	1,007,538	1,789,062
88302	CITY OF LORIMOR	4,604	0.000637%	37,113	65,900
88306	CITY OF AFTON	10,017	0.001385%	80,741	143,369
88309	CITY OF CROMWELL	340	0.000047%	2,739	4,864
88310	CITY OF ARISPE	283	0.000039%	2,283	4,053
88311	AFTON HOUSING COMMISSION	6,712	0.000928%	54,099	96,063
88312	CITY OF SHANNON CITY	85	0.000012%	685	1,216
88313	CITY OF THAYER	177	0.000024%	1,427	2,533
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,011,480	0.139853%	8,152,804	14,476,747
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	364,526	0.050401%	2,938,176	5,217,252
88535	SOUTHWESTERN COMMUNITY COLLEGE	412,301	0.057007%	3,323,261	5,901,039
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	37,603	0.005199%	303,091	538,192
88603	SO IOWA REGIONAL HOUSING AUTHORITY	49,331	0.006821%	397,624	706,052
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	127,728	0.017660%	1,029,523	1,828,101
88701	CRESTON CITY WATER WORKS	104,105	0.014394%	839,114	1,489,996
89201	VAN BUREN COUNTY	186,740	0.025820%	1,505,178	2,672,710
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	6,013	0.000831%	48,463	86,054
89204	VAN BUREN COUNTY HOSPITAL	686,625	0.094937%	5,534,383	9,827,278
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	2,224	0.000307%	17,925	31,828

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				Total Proportionate Share of Allocable Plan Pension Expense	
	(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			
25,935	206	7,952	3,509	11,667	2,669	11,875	14,544	13,655		
13,327	106	4,086	1,803	5,995	1,372	6,102	7,474	7,017		
110,204	874	33,788	14,912	49,574	11,341	50,458	61,799	58,025		
18,648	148	5,717	2,523	8,388	1,919	8,538	10,457	9,819		
19,967	158	6,122	2,702	8,982	2,055	9,142	11,197	10,513		
1,276	10	391	173	574	131	584	715	672		
3,998	32	1,226	541	1,799	411	1,830	2,241	2,105		
222	2	68	30	100	23	102	125	117		
105,193	835	32,251	14,234	47,320	10,826	48,163	58,989	55,387		
274	2	84	37	123	28	125	153	144		
6,720	53	2,060	909	3,022	692	3,077	3,769	3,538		
938,680	7,448	287,792	127,012	422,252	96,602	429,779	526,381	494,236		
882,450	7,002	270,552	119,403	396,957	90,816	404,034	494,850	464,630		
116,828	927	35,818	15,808	52,553	12,023	53,490	65,513	61,512		
619,992	4,920	190,085	83,890	278,895	63,805	283,866	347,671	326,440		
26,787	213	8,213	3,624	12,050	2,757	12,264	15,021	14,104		
6,320,961	50,157	1,937,958	855,281	2,843,396	650,509	2,894,080	3,544,589	3,328,126		
31,048	246	9,519	4,201	13,966	3,195	14,215	17,410	16,347		
352,004	2,793	107,922	47,629	158,344	36,226	161,167	197,393	185,338		
12,966	103	3,975	1,754	5,832	1,334	5,937	7,271	6,827		
28,208	224	8,648	3,817	12,689	2,903	12,915	15,818	14,852		
957	8	293	129	430	98	438	536	504		
797	6	245	108	359	82	365	447	420		
18,901	150	5,795	2,557	8,502	1,945	8,654	10,599	9,952		
239	2	73	32	107	25	110	135	126		
498	4	153	67	224	51	228	279	262		
2,848,349	22,602	873,282	385,406	1,281,290	293,132	1,304,129	1,597,261	1,499,719		
1,026,512	8,145	314,721	138,896	461,762	105,641	469,993	575,634	540,481		
1,161,049	9,213	355,969	157,100	522,282	119,487	531,592	651,079	611,318		
105,891	840	32,465	14,328	47,633	10,898	48,483	59,381	55,754		
138,918	1,102	42,591	18,797	62,490	14,296	63,604	77,900	73,143		
359,685	2,854	110,277	48,669	161,800	37,016	164,683	201,699	189,382		
293,162	2,326	89,881	39,667	131,874	30,170	134,225	164,395	154,356		
525,865	4,173	161,226	71,154	236,553	54,118	240,770	294,888	276,879		
16,931	134	5,191	2,291	7,616	1,742	7,752	9,494	8,915		
1,933,550	15,343	592,812	261,626	869,781	198,988	885,285	1,084,273	1,018,057		
6,262	50	1,920	847	2,817	644	2,867	3,511	3,297		

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
89301	CITY OF FARMINGTON	9,723	0.001344%	78,367	139,154
89302	CITY OF BONAPARTE	6,232	0.000862%	50,236	89,202
89303	CITY OF MILTON	4,353	0.000602%	35,084	62,298
89304	CITY OF STOCKPORT	3,501	0.000484%	28,219	50,108
89305	CITY OF KEOSAUQUA	29,555	0.004086%	238,222	423,006
89306	CITY OF CANTRIL	1,654	0.000229%	13,329	23,667
89308	CITY OF BIRMINGHAM	4,976	0.000688%	40,111	71,224
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	478,257	0.066126%	3,854,879	6,845,022
89547	HARMONY COMMUNITY SCHOOL DISTRICT	126,713	0.017520%	1,021,343	1,813,576
89701	KEOSAUQUA LIGHT AND POWER	15,610	0.002158%	125,821	223,418
90201	WAPELLO COUNTY	428,483	0.059244%	3,453,689	6,132,637
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	15,190	0.002100%	122,437	217,409
90210	WAPELLO COUNTY SOIL & WATER	6,131	0.000848%	49,416	87,746
90301	CITY OF OTTUMWA	636,669	0.088029%	5,131,728	9,112,293
90302	CITY OF AGENCY	10,138	0.001402%	81,716	145,102
90304	CITY OF ELDON	14,597	0.002018%	117,655	208,917
90308	CITY OF EDDYVILLE	12,910	0.001785%	104,062	184,780
90309	CITY OF BLAKESBURG	3,695	0.000511%	29,780	52,880
90312	CITY OF CHILlicoTHE	396	0.000055%	3,196	5,675
90313	CITY OF KIRKVILLE	707	0.000098%	5,701	10,123
90315	EDDYVILLE PUBLIC LIBRARY	2,501	0.000346%	20,162	35,802
90316	OTTUMWA HOUSING AUTHORITY	68,588	0.009483%	552,840	981,666
90320	EDDYVILLE COMMUNITY FIRE AGENCY	501	0.000069%	4,036	7,166
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	522,784	0.072283%	4,213,778	7,482,310
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,929,027	0.404984%	23,608,748	41,921,516
90551	INDIAN HILLS COMMUNITY COLLEGE	1,326,926	0.183468%	10,695,385	18,991,552
90602	AREA XV REGIONAL PLANNING COMMISSION	25,314	0.003500%	204,039	362,307
90604	AREA XV MULTI-COUNTY HOUSING AGY	31,229	0.004318%	251,712	446,959
90701	OTTUMWA WATERWORKS	163,059	0.022545%	1,314,299	2,333,770
90702	EDDYVILLE WATER DEPARTMENT	33	0.000005%	266	473
91201	WARREN COUNTY	703,017	0.097203%	5,666,506	10,061,885
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	10,931	0.001511%	88,108	156,452
91206	WARREN CTY HOUSING AUTHORITY	7,561	0.001045%	60,943	108,214
91301	CITY OF INDIANOLA	446,582	0.061747%	3,599,576	6,391,685
91303	CITY OF CARLISLE	94,076	0.013007%	758,275	1,346,451
91304	CITY OF LACONA	5,327	0.000736%	42,934	76,237
91305	CITY OF MILO	13,673	0.001890%	110,208	195,693

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
27,379	217	8,394	3,705	12,316	2,818	12,536	15,354	14,416	
17,551	139	5,381	2,375	7,895	1,806	8,036	9,842	9,241	
12,257	97	3,758	1,659	5,514	1,261	5,612	6,873	6,454	
9,859	78	3,023	1,334	4,435	1,015	4,514	5,529	5,191	
83,228	660	25,517	11,261	37,438	8,565	38,106	46,671	43,821	
4,657	37	1,428	630	2,095	479	2,132	2,611	2,452	
14,014	111	4,296	1,896	6,303	1,442	6,416	7,858	7,378	
1,346,781	10,687	412,913	182,231	605,831	138,601	616,630	755,231	709,110	
356,827	2,831	109,400	48,282	160,513	36,722	163,375	200,097	187,877	
43,958	349	13,477	5,948	19,774	4,524	20,126	24,650	23,145	
1,206,617	9,575	369,940	163,266	542,781	124,177	552,455	676,632	635,311	
42,776	339	13,115	5,788	19,242	4,402	19,585	23,987	22,523	
17,264	137	5,293	2,336	7,766	1,777	7,905	9,682	9,090	
1,792,875	14,227	549,682	242,591	806,500	184,510	820,876	1,005,386	943,988	
28,549	227	8,753	3,863	12,843	2,938	13,071	16,009	15,032	
41,105	326	12,603	5,562	18,491	4,230	18,820	23,050	21,643	
36,356	288	11,147	4,919	16,354	3,742	16,646	20,388	19,142	
10,404	83	3,190	1,408	4,681	1,071	4,764	5,835	5,478	
1,116	9	342	151	502	115	511	626	588	
1,992	16	611	269	896	205	912	1,117	1,049	
7,044	56	2,160	953	3,169	725	3,225	3,950	3,709	
193,146	1,533	59,217	26,134	86,884	19,877	88,433	108,310	101,696	
1,410	11	432	191	634	145	646	791	742	
1,472,170	11,682	451,356	199,197	662,235	151,505	674,039	825,544	775,130	
8,248,200	65,450	2,528,835	1,116,053	3,710,338	848,847	3,776,475	4,625,322	4,342,860	
3,736,652	29,651	1,145,629	505,601	1,680,881	384,550	1,710,843	2,095,393	1,967,430	
71,285	566	21,855	9,645	32,066	7,336	32,638	39,974	37,533	
87,941	698	26,962	11,899	39,559	9,050	40,264	49,314	46,303	
459,177	3,644	140,780	62,131	206,555	47,255	210,236	257,491	241,767	
93	1	29	13	43	10	43	53	49	
1,979,710	15,709	606,964	267,872	890,545	203,738	906,419	1,110,157	1,042,361	
30,782	244	9,438	4,165	13,847	3,168	14,094	17,262	16,208	
21,292	169	6,528	2,881	9,578	2,191	9,748	11,939	11,210	
1,257,586	9,979	385,566	170,162	565,707	129,422	575,791	705,213	662,147	
264,919	2,102	81,222	35,846	119,170	27,264	121,294	148,558	139,486	
15,000	119	4,599	2,030	6,748	1,544	6,868	8,412	7,898	
38,503	306	11,805	5,210	17,321	3,962	17,629	21,591	20,273	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
91306	CITY OF NEW VIRGINIA	3,823	0.000529%	30,817	54,721
91307	CITY OF NORWALK	231,734	0.032041%	1,867,835	3,316,672
91308	CITY OF CUMMING	5,187	0.000717%	41,812	74,244
91309	CITY OF SANDYVILLE	57	0.000008%	457	811
91311	CITY OF HARTFORD	7,235	0.001000%	58,320	103,557
91312	CITY OF ST MARYS	1,311	0.000181%	10,567	18,764
91313	CITY OF MARTENSDALE	8,379	0.001158%	67,535	119,921
91318	CITY OF SPRING HILL	67	0.000009%	540	959
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000141%	8,218	14,592
91320	NEW VIRGINIA PUBLIC LIBRARY	839	0.000116%	6,761	12,006
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,432,023	0.336265%	19,602,765	34,808,183
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	353,970	0.048942%	2,853,093	5,066,172
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	339,618	0.046958%	2,737,417	4,860,768
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,769,238	0.244625%	14,260,538	25,322,112
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,250,400	0.172887%	10,078,565	17,896,277
91604	WARREN WATER DISTRICT	45,234	0.006254%	364,595	647,403
92201	WASHINGTON COUNTY	517,837	0.071599%	4,173,903	7,411,505
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	14,189	0.001962%	114,366	203,077
92204	WASHINGTON COUNTY HOSPITAL	1,638,941	0.226609%	13,210,310	23,457,245
92207	WASHINGTON CO SOIL & WATER CONS DIS	3,358	0.000464%	27,063	48,054
92301	CITY OF WASHINGTON	185,384	0.025632%	1,494,248	2,653,302
92302	CITY OF WELLMAN	42,298	0.005848%	340,936	605,392
92303	CITY OF RIVERSIDE	15,010	0.002075%	120,986	214,831
92304	CITY OF BRIGHTON	13,238	0.001830%	106,704	189,472
92305	CITY OF KALONA	43,125	0.005963%	347,599	617,223
92308	CITY OF AINSWORTH	4,258	0.000589%	34,321	60,942
92309	CITY OF CRAWFORDSVILLE	1,556	0.000215%	12,540	22,267
92311	CITY OF WEST CHESTER	572	0.000079%	4,611	8,187
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	973,776	0.134640%	7,848,896	13,937,106
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,163,196	0.160830%	9,375,671	16,648,165
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	404,627	0.055946%	3,261,405	5,791,203
93201	WAYNE COUNTY	217,586	0.030085%	1,753,805	3,114,192
93203	WAYNE CO AGR EXT DIST	7,807	0.001079%	62,927	111,738
93204	WAYNE COUNTY HOSPITAL	1,195,379	0.165280%	9,635,080	17,108,791
93301	CITY OF CORYDON	14,571	0.002015%	117,443	208,541
93302	CITY OF SEYMORE	12,150	0.001680%	97,933	173,897
93303	CITY OF HUMESTON	10,658	0.001474%	85,905	152,540

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
10,767	85	3,301	1,457	4,843	1,108	4,930	6,038	5,669	
652,567	5,178	200,072	88,298	293,548	67,158	298,780	365,938	343,591	
14,608	116	4,479	1,977	6,572	1,503	6,688	8,191	7,691	
160	1	49	22	72	16	73	89	84	
20,375	162	6,247	2,757	9,166	2,097	9,329	11,426	10,728	
3,692	29	1,132	500	1,661	380	1,690	2,070	1,944	
23,595	187	7,234	3,193	10,614	2,428	10,803	13,231	12,423	
189	1	58	26	85	19	86	105	99	
2,871	23	880	388	1,291	295	1,314	1,609	1,512	
2,362	19	724	320	1,063	243	1,082	1,325	1,244	
6,848,628	54,344	2,099,737	926,679	3,080,760	704,813	3,135,675	3,840,488	3,605,955	
996,786	7,910	305,607	134,874	448,391	102,582	456,383	558,965	524,830	
956,373	7,589	293,217	129,406	430,212	98,423	437,879	536,302	503,551	
4,982,211	39,534	1,527,508	674,136	2,241,178	512,735	2,281,128	2,793,863	2,623,245	
3,521,153	27,941	1,079,559	476,443	1,583,943	362,373	1,612,176	1,974,549	1,853,965	
127,379	1,011	39,053	17,235	57,299	13,109	58,321	71,430	67,068	
1,458,239	11,571	447,085	197,312	655,968	150,072	667,661	817,733	767,795	
39,956	317	12,250	5,406	17,973	4,112	18,294	22,406	21,038	
4,615,292	36,623	1,415,013	624,489	2,076,125	474,974	2,113,132	2,588,106	2,430,054	
9,455	75	2,899	1,279	4,253	973	4,329	5,302	4,978	
522,046	4,142	160,055	70,637	234,834	53,725	239,021	292,746	274,869	
119,113	945	36,519	16,117	53,581	12,258	54,536	66,794	62,716	
42,269	335	12,959	5,719	19,013	4,350	19,353	23,703	22,255	
37,279	296	11,430	5,044	16,770	3,837	17,068	20,905	19,628	
121,441	964	37,233	16,432	54,629	12,498	55,602	68,100	63,941	
11,991	95	3,676	1,622	5,393	1,234	5,490	6,724	6,313	
4,381	35	1,343	593	1,971	451	2,006	2,457	2,307	
1,611	13	494	218	725	166	738	904	848	
2,742,173	21,759	840,729	371,040	1,233,528	282,205	1,255,516	1,537,721	1,443,815	
3,275,583	25,992	1,004,269	443,215	1,473,476	337,100	1,499,740	1,836,840	1,724,667	
1,139,439	9,042	349,343	154,176	512,561	117,263	521,697	638,960	599,940	
612,728	4,862	187,858	82,907	275,627	63,058	280,540	343,598	322,615	
21,985	174	6,740	2,975	9,889	2,263	10,066	12,329	11,576	
3,366,213	26,711	1,032,055	455,478	1,514,244	346,427	1,541,235	1,887,662	1,772,386	
41,031	326	12,580	5,552	18,458	4,223	18,786	23,009	21,604	
34,215	271	10,490	4,630	15,391	3,521	15,665	19,186	18,015	
30,013	238	9,202	4,061	13,501	3,089	13,741	16,830	15,802	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
93304	CITY OF ALLERTON	8,187	0.001132%	65,988	117,174
93305	CITY OF LINEVILLE	2,598	0.000359%	20,941	37,184
93306	CITY OF CLIO	42	0.000006%	342	608
93309	CITY OF PROMISE CITY	453	0.000063%	3,652	6,485
93314	SEYMORE PUBLIC LIBRARY	853	0.000118%	6,873	12,204
93534	SEYMORE COMMUNITY SCHOOL DISTRICT	179,536	0.024824%	1,447,109	2,569,598
93537	WAYNE COMMUNITY SCHOOL DISTRICT	387,841	0.053625%	3,126,106	5,550,956
94201	WEBSTER COUNTY	735,838	0.101741%	5,931,051	10,531,632
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	25,879	0.003578%	208,590	370,388
94207	WEBSTER CO SOIL & WATER CONS DIST	1,602	0.000221%	12,912	22,928
94301	CITY OF FORT DODGE	636,025	0.087940%	5,126,534	9,103,070
94303	CITY OF CALLENDER	9,743	0.001347%	78,527	139,439
94304	CALLENDER CEMETERY - WEBSTER COUNTY	365	0.000051%	2,944	5,228
94305	CITY OF GOWRIE	12,052	0.001666%	97,140	172,489
94306	CITY OF HARCOURT	2,612	0.000361%	21,054	37,385
94307	CITY OF DAYTON	19,765	0.002733%	159,310	282,882
94308	CITY OF LEHIGH	9,774	0.001351%	78,778	139,884
94313	CITY OF MOORLAND	1,546	0.000214%	12,460	22,125
94314	CITY OF OTHO	6,549	0.000906%	52,787	93,732
94316	CITY OF BARNUM	1,087	0.000150%	8,765	15,564
94317	CITY OF CLARE	2,361	0.000326%	19,030	33,791
94318	CITY OF DUNCOMBE	8,669	0.001199%	69,876	124,077
94319	CITY OF BADGER	13,197	0.001825%	106,370	188,879
94320	COMMUNITY LIBRARY	732	0.000101%	5,897	10,470
94321	CITY OF VINCENT	3,118	0.000431%	25,130	44,623
94325	MUNIC HOUSING AGENCY OF FT DODGE	76,407	0.010564%	615,858	1,093,565
94326	CLARE PUBLIC LIBRARY	1,022	0.000141%	8,241	14,634
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,612,901	0.361274%	21,060,692	37,396,990
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,229,026	0.169932%	9,906,285	17,590,364
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	407,289	0.056314%	3,282,861	5,829,302
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	118,939	0.016445%	958,677	1,702,302
94602	AEA 8 - PRAIRIE LAKES	1,408,258	0.194714%	11,350,941	20,155,607
94606	WEBSTER CO TELECOMMUNICATIONS	33,963	0.004696%	273,749	486,090
94608	N. CENTRAL IA REGIONAL SOLID WST.	88,323	0.012212%	711,907	1,264,117
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	28,188	0.003897%	227,200	403,433
95201	WINNEBAGO COUNTY	319,298	0.044148%	2,573,629	4,569,934
95203	WINNEBAGO CO AGRI EXT DIST	5,825	0.000805%	46,948	83,365

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
23,054	183	7,068	3,119	10,370	2,373	10,556	12,929	12,139	
7,316	58	2,243	990	3,291	753	3,350	4,103	3,852	
120	1	37	16	54	12	55	67	63	
1,276	10	391	173	574	131	584	715	672	
2,401	19	736	325	1,080	247	1,099	1,346	1,264	
505,577	4,012	155,006	68,409	227,427	52,030	231,481	283,511	266,198	
1,092,169	8,666	334,851	147,780	491,297	112,398	500,055	612,453	575,051	
2,072,134	16,443	635,300	280,378	932,121	213,250	948,736	1,161,986	1,091,025	
72,875	578	22,343	9,861	32,782	7,500	33,366	40,866	38,370	
4,511	36	1,383	610	2,029	464	2,065	2,529	2,375	
1,791,060	14,212	549,125	242,346	805,683	184,323	820,045	1,004,368	943,033	
27,435	218	8,411	3,712	12,341	2,823	12,561	15,384	14,445	
1,029	8	315	139	462	106	471	577	542	
33,938	269	10,405	4,592	15,266	3,493	15,539	19,032	17,869	
7,356	58	2,255	995	3,308	757	3,368	4,125	3,873	
55,658	442	17,064	7,531	25,037	5,728	25,483	31,211	29,305	
27,523	218	8,438	3,724	12,380	2,832	12,601	15,433	14,491	
4,353	35	1,335	589	1,959	448	1,993	2,441	2,292	
18,442	146	5,654	2,495	8,295	1,898	8,444	10,342	9,710	
3,062	24	939	414	1,377	315	1,402	1,717	1,612	
6,649	53	2,038	900	2,991	684	3,044	3,728	3,501	
24,413	194	7,485	3,303	10,982	2,512	11,177	13,689	12,854	
37,163	295	11,394	5,028	16,717	3,825	17,015	20,840	19,567	
2,060	16	632	279	927	212	943	1,155	1,085	
8,780	70	2,692	1,188	3,950	904	4,020	4,924	4,623	
215,163	1,707	65,967	29,113	96,787	22,143	98,513	120,656	113,288	
2,879	23	883	390	1,296	296	1,318	1,614	1,516	
7,357,984	58,386	2,255,902	995,599	3,309,887	757,233	3,368,886	4,126,119	3,874,142	
3,460,964	27,463	1,061,105	468,298	1,556,866	356,178	1,584,618	1,940,796	1,822,274	
1,146,935	9,101	351,641	155,190	515,932	118,035	525,129	643,164	603,887	
334,934	2,658	102,688	45,319	150,665	34,469	153,351	187,820	176,350	
3,965,684	31,468	1,215,848	536,591	1,783,907	408,121	1,815,706	2,223,827	2,088,021	
95,640	759	29,322	12,941	43,022	9,843	43,789	53,632	50,357	
248,719	1,974	76,255	33,654	111,883	25,596	113,877	139,473	130,956	
79,377	630	24,336	10,740	35,706	8,169	36,343	44,512	41,794	
899,150	7,135	275,672	121,663	404,470	92,534	411,680	504,214	473,422	
16,402	130	5,029	2,219	7,378	1,688	7,510	9,198	8,636	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
95204	WINNEBAGO CO ASSESSOR	17,147	0.002371%	138,207	245,411
95301	CITY OF FOREST CITY	181,019	0.025029%	1,459,066	2,590,829
95303	CITY OF BUFFALO CENTER	21,649	0.002993%	174,501	309,857
95305	CITY OF LELAND	4,545	0.000628%	36,636	65,054
95306	CITY OF THOMPSON	11,789	0.001630%	95,019	168,722
95308	CITY OF RAKE	4,408	0.000609%	35,528	63,087
95311	CITY OF LAKE MILLS	79,039	0.010928%	637,074	1,131,237
95312	CITY OF SCARVILLE	983	0.000136%	7,927	14,076
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	452,936	0.062625%	3,650,785	6,482,616
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	771,336	0.106649%	6,217,177	11,039,700
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	327,359	0.045262%	2,638,601	4,685,304
96201	WINNESHEIK COUNTY	502,997	0.069547%	4,054,295	7,199,118
96203	WINNESHEIK COUNTY AGR EXT DIST	12,979	0.001795%	104,618	185,768
96205	WINNESHEIK MEDICAL CENTER	1,935,974	0.267679%	15,604,473	27,708,506
96207	WINNESHEIK CO SOIL & WATER CONS	22,228	0.003073%	179,160	318,130
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	442,159	0.061135%	3,563,925	6,328,381
96301	CITY OF DECORAH	228,753	0.031629%	1,843,815	3,274,021
96304	CITY OF FORT ATKINSON	8,029	0.001110%	64,717	114,917
96305	CITY OF SPILLVILLE	9,563	0.001322%	77,084	136,876
96306	CITY OF OSSIAN	17,279	0.002389%	139,271	247,300
96307	CITY OF RIDGEWAY	5,881	0.000813%	47,403	84,172
96308	CITY OF CALMAR	23,045	0.003186%	185,750	329,832
96310	CITY OF CASTALIA	1,569	0.000217%	12,649	22,461
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,932	0.000405%	23,633	41,965
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,113,762	0.153995%	8,977,224	15,940,651
96556	SOUTH WINNESHEIK COMMUNITY SCHOOL DIST	383,858	0.053074%	3,094,000	5,493,945
96557	NORTH WINNESHEIK COMMUNITY SCHOOL DIST	113,161	0.015646%	912,110	1,619,613
96558	NORTHEAST IOWA COMMUNITY COLLEGE	964,227	0.133319%	7,771,933	13,800,444
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	454,398	0.062828%	3,662,568	6,503,538
97201	WOODBURY COUNTY	1,409,830	0.194931%	11,363,614	20,178,110
97203	WOODBURY COUNTY AGRI EXTN DIST	31,401	0.004342%	253,100	449,423
97209	WOODBURY CO SOIL & WATER CONS DIST	3,354	0.000464%	27,032	48,001
97301	CITY OF SIOUX CITY	2,818,661	0.389724%	22,719,171	40,341,914
97302	CITY OF CORRECTIONVILLE	14,819	0.002049%	119,447	212,098
97303	CITY OF DANBURY	6,259	0.000865%	50,453	89,588
97304	CITY OF ANTHON	21,492	0.002972%	173,229	307,599
97305	CITY OF PIERSON	6,504	0.000899%	52,422	93,085

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
48,285	383	14,804	6,533	21,720	4,969	22,108	27,077	25,423	
509,754	4,045	156,287	68,974	229,306	52,460	233,393	285,853	268,397	
60,965	484	18,692	8,249	27,425	6,274	27,913	34,187	32,100	
12,800	102	3,924	1,732	5,758	1,317	5,860	7,177	6,739	
33,197	263	10,178	4,492	14,933	3,416	15,199	18,615	17,479	
12,413	98	3,806	1,680	5,584	1,277	5,683	6,960	6,535	
222,575	1,766	68,240	30,116	100,122	22,906	101,907	124,813	117,191	
2,769	22	849	375	1,246	285	1,268	1,553	1,458	
1,275,477	10,121	391,051	172,583	573,755	131,263	583,983	715,246	671,567	
2,172,098	17,236	665,949	293,904	977,089	223,537	994,505	1,218,042	1,143,658	
921,850	7,315	282,632	124,734	414,681	94,870	422,073	516,943	485,374	
1,416,451	11,240	434,273	191,658	637,171	145,771	648,528	794,299	745,793	
36,550	290	11,206	4,946	16,442	3,762	16,735	20,497	19,245	
5,451,742	43,260	1,671,462	737,668	2,452,390	561,055	2,496,105	3,057,160	2,870,463	
62,593	497	19,191	8,469	28,157	6,442	28,659	35,101	32,957	
1,245,130	9,880	381,747	168,477	560,104	128,140	570,088	698,228	655,589	
644,175	5,112	197,499	87,162	289,773	66,294	294,938	361,232	339,172	
22,610	179	6,932	3,059	10,170	2,327	10,352	12,679	11,905	
26,931	214	8,257	3,644	12,115	2,772	12,330	15,102	14,180	
48,657	386	14,918	6,584	21,888	5,007	22,278	27,285	25,619	
16,561	131	5,077	2,241	7,449	1,704	7,583	9,287	8,720	
64,895	515	19,896	8,781	29,192	6,679	29,713	36,392	34,169	
4,419	35	1,355	598	1,988	455	2,023	2,478	2,327	
8,257	66	2,531	1,117	3,714	850	3,780	4,630	4,347	
3,136,377	24,887	961,589	424,379	1,410,855	322,774	1,436,004	1,758,778	1,651,372	
1,080,952	8,577	331,412	146,262	486,251	111,244	494,919	606,163	569,145	
318,664	2,529	97,700	43,118	143,347	32,795	145,902	178,697	167,784	
2,715,284	21,546	832,485	367,402	1,221,433	279,438	1,243,205	1,522,643	1,429,657	
1,279,593	10,154	392,313	173,140	575,607	131,687	585,867	717,554	673,734	
3,970,111	31,503	1,217,206	537,191	1,785,900	408,576	1,817,733	2,226,309	2,090,352	
88,426	702	27,111	11,965	39,778	9,100	40,486	49,586	46,558	
9,444	75	2,896	1,278	4,249	972	4,324	5,296	4,973	
7,937,408	62,984	2,433,548	1,074,000	3,570,532	816,863	3,634,178	4,451,041	4,179,222	
41,731	331	12,794	5,647	18,772	4,295	19,107	23,402	21,972	
17,627	140	5,404	2,385	7,929	1,814	8,070	9,884	9,281	
60,521	480	18,555	8,189	27,224	6,228	27,710	33,938	31,866	
18,315	145	5,615	2,478	8,238	1,885	8,385	10,270	9,643	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
97306	CITY OF SERGEANT BLUFF	116,431	0.016098%	938,466	1,666,413
97307	CITY OF LAWTON	15,017	0.002076%	121,044	214,936
97308	CITY OF MOVILLE	21,875	0.003025%	176,315	313,079
97309	CITY OF SLOAN	15,857	0.002193%	127,816	226,959
97310	CITY OF SALIX	6,394	0.000884%	51,535	91,509
97311	CITY OF OTO	2,059	0.000285%	16,599	29,474
97312	CITY OF SMITHLAND	5,765	0.000797%	46,468	82,513
97314	CITY OF CUSHING	3,691	0.000510%	29,750	52,827
97315	CITY OF HORNICK	5,472	0.000757%	44,106	78,317
97316	SLOAN PUBLIC LIBRARY	3,222	0.000446%	25,974	46,121
97317	CITY OF BRONSON	4,919	0.000680%	39,649	70,403
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	9,739,895	1.346692%	78,506,194	139,401,658
97569	LAWTON BRONSON COMM SCH DIST	395,336	0.054661%	3,186,518	5,658,227
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,189,960	0.164531%	9,591,404	17,031,237
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	388,535	0.053721%	3,131,694	5,560,878
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	429,843	0.059433%	3,464,654	6,152,107
97581	RIVER VALLEY COMM SCH DIST	283,716	0.039228%	2,286,825	4,060,662
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	701,964	0.097058%	5,658,024	10,046,824
97602	NORTHWEST AREA EDUCATION AGENCY	1,578,889	0.218306%	12,726,274	22,597,755
98201	WORTH COUNTY	259,186	0.035836%	2,089,108	3,709,582
98203	WORTH CO AGR EXT DIST	10,867	0.001502%	87,588	155,529
98301	CITY OF GRAFTON	6,429	0.000889%	51,823	92,020
98302	CITY OF MANLY	19,706	0.002725%	158,834	282,038
98303	CITY OF NORTHWOOD	46,972	0.006495%	378,604	672,279
98304	CITY OF KENSETT	4,933	0.000682%	39,758	70,597
98305	CITY OF HANLONTOWN	2,090	0.000289%	16,844	29,909
98307	CITY OF FERTILE	6,292	0.000870%	50,718	90,059
98308	CITY OF JOICE	1,589	0.000220%	12,811	22,748
98311	KINNEY MEMORIAL LIBRARY	602	0.000083%	4,856	8,623
98312	JOICE PUBLIC LIBRARY	1,474	0.000204%	11,884	21,102
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	344,172	0.047587%	2,774,116	4,925,934
99201	WRIGHT COUNTY	457,185	0.063213%	3,685,035	6,543,433
99203	WRIGHT COUNTY AGRI EXTENSION DIST	11,410	0.001578%	91,967	163,304
99206	WRIGHT CO SOIL & WATER CONSERVATION	2,799	0.000387%	22,557	40,054
99301	CITY OF CLARION	59,476	0.008224%	479,396	851,253
99302	CITY OF EAGLE GROVE	79,385	0.010976%	639,863	1,136,191
99304	CITY OF BELMOND	38,533	0.005328%	310,586	551,501

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				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
327,872	2,602	100,523	44,364	147,489	33,742	150,118	183,860	172,632	
42,289	336	12,966	5,722	19,024	4,352	19,362	23,714	22,266	
61,599	489	18,886	8,335	27,710	6,339	28,204	34,543	32,433	
44,655	354	13,691	6,042	20,087	4,596	20,445	25,041	23,512	
18,005	143	5,520	2,436	8,099	1,853	8,244	10,097	9,480	
5,799	46	1,778	785	2,609	597	2,655	3,252	3,053	
16,235	129	4,977	2,197	7,303	1,671	7,433	9,104	8,548	
10,394	82	3,187	1,406	4,675	1,070	4,759	5,829	5,473	
15,409	122	4,724	2,085	6,931	1,586	7,055	8,641	8,113	
9,075	72	2,782	1,228	4,082	934	4,155	5,089	4,778	
13,852	110	4,247	1,874	6,231	1,426	6,342	7,768	7,293	
27,427,748	217,641	8,409,136	3,711,214	12,337,991	2,822,674	12,557,918	15,380,592	14,441,318	
1,113,275	8,834	341,322	150,636	500,792	114,571	509,718	624,289	586,164	
3,350,953	26,590	1,027,377	453,413	1,507,380	344,857	1,534,249	1,879,106	1,764,351	
1,094,122	8,682	335,449	148,044	492,175	112,599	500,948	613,547	576,079	
1,210,448	9,605	371,114	163,784	544,503	124,571	554,209	678,780	637,328	
798,949	6,340	244,952	108,105	359,397	82,222	365,802	448,024	420,664	
1,976,747	15,686	606,055	267,471	889,212	203,433	905,062	1,108,495	1,040,801	
4,446,185	35,281	1,363,166	601,607	2,000,054	457,570	2,035,706	2,493,276	2,341,015	
729,873	5,792	223,773	98,758	328,323	75,113	334,176	409,289	384,294	
30,601	243	9,382	4,141	13,766	3,149	14,011	17,160	16,112	
18,105	144	5,551	2,450	8,145	1,863	8,290	10,153	9,533	
55,492	440	17,013	7,509	24,962	5,711	25,407	31,118	29,218	
132,273	1,050	40,554	17,898	59,502	13,613	60,562	74,175	69,645	
13,890	110	4,259	1,879	6,248	1,429	6,360	7,789	7,313	
5,885	47	1,804	796	2,647	606	2,694	3,300	3,098	
17,719	141	5,433	2,398	7,972	1,824	8,113	9,937	9,330	
4,476	36	1,373	605	2,014	460	2,048	2,508	2,357	
1,697	13	520	230	763	175	777	952	893	
4,152	33	1,273	562	1,868	427	1,901	2,328	2,186	
969,194	7,691	297,147	131,140	435,978	99,743	443,750	543,493	510,302	
1,287,443	10,216	394,720	174,202	579,138	132,495	589,461	721,956	677,867	
32,131	255	9,851	4,348	14,454	3,307	14,711	18,018	16,918	
7,881	63	2,416	1,066	3,545	811	3,608	4,419	4,149	
167,487	1,329	51,350	22,662	75,341	17,237	76,685	93,922	88,186	
223,549	1,774	68,539	30,248	100,561	23,006	102,353	125,359	117,704	
108,510	861	33,268	14,682	48,811	11,167	49,682	60,849	57,133	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
99305	CITY OF GOLDFIELD	12,773	0.001766%	102,950	182,806
99307	CITY OF DOWS	9,056	0.001252%	72,997	129,620
99308	BELMOND PUBLIC LIBRARY	7,374	0.001020%	59,435	105,537
99309	CITY OF ROWAN	1,363	0.000188%	10,988	19,511
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,899,425	0.262625%	15,309,878	27,185,401
99312	IOWA SPECIALTY HOSPITAL-BELMOND	924,390	0.127811%	7,450,836	13,230,279
99314	TOWN OF GALT	685	0.000095%	5,524	9,809
99315	CITY OF WOOLSTOCK	2,958	0.000409%	23,839	42,330
99317	ROWAN PUBLIC LIBRARY	2,177	0.000301%	17,544	31,153
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	496,989	0.068716%	4,005,864	7,113,121
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	632,856	0.087502%	5,100,992	9,057,714
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	17,471	0.002416%	140,825	250,060
Total for all entities		\$ 723,245,725	100.000000%	\$ 5,829,556,644	10,351,410,733

* - 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.

Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				Total Proportionate Share of Allocable Plan Pension Expense
	(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		
35,968	285	11,027	4,867	16,179	3,702	16,468	20,170	18,938	
25,503	202	7,819	3,451	11,472	2,625	11,677	14,302	13,428	
20,765	165	6,366	2,810	9,341	2,137	9,507	11,644	10,933	
3,839	30	1,177	519	1,726	395	1,758	2,153	2,021	
5,348,820	42,443	1,639,907	723,742	2,406,092	550,463	2,448,981	2,999,444	2,816,272	
2,603,102	20,656	798,091	352,222	1,170,969	267,893	1,191,842	1,459,735	1,370,591	
1,930	15	592	261	868	199	884	1,083	1,016	
8,329	66	2,554	1,127	3,747	857	3,813	4,670	4,385	
6,129	49	1,879	829	2,757	631	2,806	3,437	3,227	
1,399,531	11,105	429,085	189,369	629,559	144,030	640,781	784,811	736,884	
1,782,136	14,141	546,389	241,138	801,668	183,405	815,959	999,364	938,334	
49,200	390	15,084	6,657	22,131	5,063	22,526	27,589	25,905	
2,036,675,117	16,161,149	624,428,956	275,579,833	916,169,938	209,600,431	932,500,777	1,142,101,208	1,072,354,639	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment	Change in NPL due to 1% Increase in the Actuarial Assumed Investment
					Return (6.00 %)	Return (8.00%)
01201	ADAIR COUNTY	\$ 36,877	0.321472%	\$ (27,089)	266,980	(273,558)
02201	ADAMS COUNTY	40,281	0.351150%	(29,590)	291,627	(298,812)
03201	ALLAMAKEE COUNTY	62,038	0.540814%	(45,572)	449,142	(460,208)
04208	APPANOOSA COUNTY SHERIFF'S DEPT	54,208	0.472557%	(39,820)	392,455	(402,124)
05201	AUDUBON COUNTY	32,375	0.282225%	(23,782)	234,385	(240,161)
06201	BENTON COUNTY	86,930	0.757811%	(63,857)	629,356	(644,863)
07201	BLACK HAWK COUNTY	520,438	4.536923%	(382,305)	3,767,875	(3,860,712)
08201	BOONE COUNTY	88,991	0.775780%	(65,371)	644,279	(660,153)
09201	BREMER COUNTY	96,616	0.842248%	(70,972)	699,479	(716,714)
10201	BUCHANAN COUNTY	74,727	0.651432%	(54,893)	541,009	(554,338)
11201	BUENA VISTA COUNTY	92,697	0.808084%	(68,093)	671,106	(687,642)
12201	BUTLER COUNTY	71,015	0.619070%	(52,166)	514,132	(526,800)
13201	CALHOUN COUNTY	44,989	0.392196%	(33,048)	325,715	(333,740)
14201	CARROLL COUNTY	57,268	0.499233%	(42,068)	414,609	(424,824)
15201	CASS COUNTY	57,096	0.497738%	(41,942)	413,367	(423,552)
16201	CEDAR COUNTY	92,401	0.805503%	(67,876)	668,963	(685,446)
17201	CERRO GORDO COUNTY	134,385	1.171504%	(98,717)	972,924	(996,896)
18201	CHEROKEE COUNTY	44,092	0.384375%	(32,390)	319,220	(327,086)
19201	CHICKASAW COUNTY	60,641	0.528640%	(44,546)	439,031	(449,848)
20201	CLARKE COUNTY	40,278	0.351124%	(29,588)	291,605	(298,790)
21201	CLAY COUNTY	73,613	0.641722%	(54,075)	532,944	(546,075)
22201	CLAYTON COUNTY	81,227	0.708094%	(59,668)	588,066	(602,556)
23201	CLINTON COUNTY	170,080	1.482676%	(124,938)	1,231,350	(1,261,689)
24201	CRAWFORD COUNTY	61,367	0.534970%	(45,079)	444,288	(455,235)
25201	DALLAS COUNTY	192,532	1.678396%	(141,431)	1,393,894	(1,428,238)
26201	DAVIS COUNTY	44,638	0.389136%	(32,791)	323,174	(331,136)
27201	DECATUR COUNTY	32,717	0.285215%	(24,034)	236,868	(242,705)
28201	DELAWARE COUNTY	99,694	0.869085%	(73,234)	721,767	(739,551)
29201	DES MOINES COUNTY	129,191	1.126223%	(94,902)	935,319	(958,364)
30201	DICKINSON COUNTY	64,880	0.565589%	(47,660)	469,717	(481,290)
31201	DUBUQUE COUNTY	567,114	4.943820%	(416,592)	4,105,800	(4,206,962)
32201	EMMET COUNTY	50,872	0.443473%	(37,369)	368,300	(377,375)
33201	FAYETTE COUNTY	80,610	0.702719%	(59,215)	583,602	(597,981)
34201	FLOYD COUNTY	76,132	0.663678%	(55,925)	551,179	(564,760)
35201	FRANKLIN COUNTY	37,206	0.324343%	(27,331)	269,364	(276,001)
36201	FREMONT COUNTY	53,479	0.466201%	(39,285)	387,176	(396,716)
37201	GREENE COUNTY	43,174	0.376370%	(31,715)	312,572	(320,274)

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
4,687	37,977	19,581	62,245	9,433	54,491	68,210	132,134	29,255
5,120	41,482	21,389	67,991	10,304	59,522	74,507	144,333	31,955
7,885	63,888	32,941	104,714	15,869	91,671	114,749	222,289	49,215
6,890	55,825	28,784	91,499	13,866	80,101	100,267	194,234	43,004
4,115	33,340	17,191	54,646	8,281	47,839	59,882	116,002	25,683
11,049	89,523	46,159	146,731	22,236	128,454	160,791	311,481	68,963
66,150	535,961	276,348	878,459	133,124	769,036	962,638	1,864,798	412,870
11,311	91,645	47,253	150,209	22,763	131,499	164,604	318,866	70,598
12,280	99,497	51,302	163,079	24,714	142,766	178,707	346,187	76,646
9,498	76,956	39,679	126,133	19,115	110,422	138,220	267,757	59,282
11,782	95,462	49,221	156,465	23,711	136,975	171,458	332,144	73,537
9,026	73,133	37,708	119,867	18,165	104,936	131,353	254,454	56,337
5,718	46,331	23,889	75,938	11,508	66,480	83,215	161,203	35,691
7,279	58,976	30,409	96,664	14,649	84,623	105,927	205,199	45,431
7,257	58,799	30,318	96,374	14,605	84,370	105,609	204,584	45,295
11,744	95,157	49,064	155,965	23,635	136,538	170,911	331,084	73,303
17,081	138,394	71,357	226,832	34,375	198,577	248,568	481,520	106,610
5,604	45,408	23,413	74,425	11,278	65,154	81,556	157,988	34,979
7,708	62,450	32,200	102,358	15,512	89,608	112,166	217,286	48,107
5,119	41,479	21,387	67,985	10,303	59,518	74,501	144,322	31,953
9,356	75,809	39,088	124,253	18,830	108,776	136,160	263,766	58,398
10,324	83,649	43,131	137,104	20,777	120,026	150,242	291,045	64,438
21,618	175,153	90,311	287,082	43,505	251,323	314,592	609,420	134,927
7,800	63,198	32,586	103,584	15,697	90,681	113,509	219,887	48,683
24,472	198,274	102,233	324,979	49,248	284,498	356,120	689,866	152,738
5,674	45,970	23,703	75,347	11,418	65,961	82,566	159,945	35,412
4,159	33,693	17,373	55,225	8,369	48,346	60,516	117,231	25,955
12,672	102,668	52,937	168,277	25,501	147,315	184,401	357,217	79,089
16,421	133,044	68,599	218,064	33,046	190,902	238,961	462,909	102,489
8,246	66,815	34,451	109,512	16,596	95,871	120,006	232,473	51,470
72,082	584,029	301,132	957,243	145,063	838,006	1,048,973	2,032,042	449,899
6,466	52,389	27,012	85,867	13,013	75,171	94,095	182,279	40,357
10,246	83,014	42,803	136,063	20,619	119,115	149,102	288,836	63,949
9,677	78,402	40,425	128,504	19,474	112,497	140,818	272,789	60,396
4,729	38,316	19,756	62,801	9,517	54,978	68,819	133,314	29,516
6,797	55,074	28,397	90,268	13,679	79,024	98,918	191,621	42,425
5,488	44,462	22,925	72,875	11,044	63,797	79,858	154,699	34,251

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment	Change in NPL due to 1% Increase in the Actuarial Assumed Investment
					Return (6.00 %)	Return (8.00%)
38201	GRUNDY COUNTY	74,129	0.646217%	(54,454)	536,677	(549,901)
39201	GUTHRIE COUNTY	56,080	0.488876%	(41,195)	406,008	(416,011)
40201	HAMILTON COUNTY	63,565	0.554128%	(46,694)	460,198	(471,537)
41201	HANCOCK COUNTY	56,502	0.492557%	(41,506)	409,065	(419,144)
42201	HARDIN COUNTY	60,673	0.528913%	(44,569)	439,258	(450,081)
43201	HARRISON COUNTY	62,480	0.544666%	(45,896)	452,340	(463,485)
44201	HENRY COUNTY	71,187	0.620569%	(52,292)	515,377	(528,075)
45201	HOWARD COUNTY	56,215	0.490057%	(41,295)	406,988	(417,016)
46201	HUMBOLDT COUNTY	58,694	0.511666%	(43,116)	424,934	(435,404)
47201	IDA COUNTY	49,783	0.433982%	(36,570)	360,418	(369,299)
48201	IOWA COUNTY	78,623	0.685396%	(57,755)	569,215	(583,240)
49201	JACKSON COUNTY	69,455	0.605478%	(51,021)	502,844	(515,234)
50201	JASPER COUNTY	120,360	1.049239%	(88,414)	871,384	(892,854)
51201	JEFFERSON COUNTY	70,892	0.618004%	(52,076)	513,247	(525,893)
52201	JOHNSON COUNTY	557,489	4.859912%	(409,521)	4,036,114	(4,135,561)
53201	JONES COUNTY	71,461	0.622961%	(52,494)	517,363	(530,111)
54201	KEOKUK COUNTY	34,651	0.302074%	(25,454)	250,870	(257,051)
55201	KOSSUTH COUNTY	62,049	0.540910%	(45,580)	449,221	(460,290)
56201	LEE COUNTY	101,231	0.882482%	(74,363)	732,894	(750,952)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,105,818	9.639968%	(812,314)	8,005,911	(8,203,169)
58201	LOUISA COUNTY	66,519	0.579877%	(48,864)	481,583	(493,449)
59201	LUCAS COUNTY	26,443	0.230515%	(19,424)	191,441	(196,158)
60201	LYON COUNTY	84,545	0.737020%	(62,105)	612,089	(627,170)
61201	MADISON COUNTY	43,906	0.382753%	(32,253)	317,873	(325,705)
62201	MAHASKA COUNTY	58,924	0.513669%	(43,284)	426,597	(437,108)
63201	MARION COUNTY	104,737	0.913046%	(76,938)	758,276	(776,960)
64201	MARSHALL COUNTY	137,329	1.197165%	(100,879)	994,235	(1,018,732)
65201	MILLS COUNTY	73,583	0.641458%	(54,053)	532,725	(545,851)
66207	MITCHELL COUNTY SHERIFF'S DEPT	50,609	0.441186%	(37,177)	366,401	(375,429)
67201	MONONA COUNTY	47,142	0.410957%	(34,629)	341,296	(349,706)
68201	MONROE COUNTY	27,239	0.237454%	(20,009)	197,204	(202,063)
69201	MONTGOMERY COUNTY	52,608	0.458611%	(38,645)	380,872	(390,257)
70201	MUSCATINE COUNTY	153,573	1.338770%	(112,812)	1,111,836	(1,139,231)
71201	O'BRIEN COUNTY	64,667	0.563733%	(47,503)	468,175	(479,711)
72201	OSCEOLA COUNTY	55,847	0.486850%	(41,025)	404,325	(414,287)
73201	PAGE COUNTY	53,283	0.464492%	(39,141)	385,756	(395,261)
74201	PALO ALTO COUNTY	49,395	0.430604%	(36,285)	357,613	(366,424)

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
9,422	76,340	39,362	125,124	18,962	109,538	137,113	265,613	58,807
7,128	57,753	29,778	94,659	14,345	82,868	103,729	200,942	44,489
8,079	65,461	33,752	107,292	16,259	93,928	117,574	227,761	50,427
7,182	58,187	30,002	95,371	14,453	83,491	104,510	202,454	44,824
7,712	62,482	32,217	102,411	15,520	89,654	112,224	217,398	48,132
7,941	64,343	33,176	105,460	15,982	92,324	115,566	223,872	49,566
9,048	73,310	37,799	120,157	18,209	105,190	131,671	255,070	56,473
7,145	57,892	29,850	94,887	14,379	83,068	103,980	201,427	44,596
7,460	60,445	31,166	99,071	15,013	86,731	108,565	210,309	46,563
6,328	51,268	26,434	84,030	12,734	73,563	92,082	178,379	39,493
9,993	80,968	41,748	132,709	20,111	116,179	145,426	281,716	62,373
8,828	71,527	36,880	117,235	17,766	102,632	128,469	248,867	55,100
15,298	123,950	63,910	203,158	30,787	177,852	222,626	431,265	95,483
9,011	73,007	37,643	119,661	18,134	104,755	131,127	254,016	56,240
70,859	574,117	296,022	940,998	142,601	823,784	1,031,169	1,997,554	442,263
9,083	73,592	37,945	120,620	18,279	105,596	132,179	256,054	56,691
4,404	35,685	18,400	58,489	8,864	51,203	64,094	124,161	27,489
7,887	63,899	32,947	104,733	15,872	91,688	114,770	222,330	49,224
12,867	104,250	53,753	170,870	25,894	149,586	187,244	362,724	80,308
140,554	1,138,801	587,178	1,866,533	282,858	1,634,032	2,045,395	3,962,285	877,259
8,455	68,503	35,321	112,279	17,015	98,293	123,038	238,346	52,770
3,361	27,231	14,041	44,633	6,764	39,074	48,910	94,748	20,977
10,746	87,067	44,893	142,706	21,626	124,929	156,380	302,935	67,071
5,581	45,216	23,314	74,111	11,231	64,879	81,212	157,322	34,831
7,489	60,681	31,288	99,458	15,072	87,070	108,990	211,132	46,745
13,312	107,861	55,614	176,787	26,791	154,767	193,729	375,287	83,089
17,455	141,425	72,920	231,800	35,128	202,927	254,013	492,068	108,945
9,353	75,777	39,072	124,202	18,822	108,731	136,104	263,657	58,374
6,433	52,119	26,873	85,425	12,945	74,784	93,610	181,339	40,149
5,992	48,548	25,032	79,572	12,058	69,660	87,196	168,914	37,398
3,462	28,051	14,464	45,977	6,967	40,250	50,383	97,600	21,609
6,687	54,177	27,934	88,798	13,457	77,737	97,307	188,501	41,735
19,520	158,153	81,546	259,219	39,283	226,930	284,058	550,271	121,831
8,219	66,596	34,337	109,152	16,541	95,556	119,612	231,709	51,301
7,098	57,513	29,655	94,266	14,285	82,524	103,299	200,108	44,305
6,772	54,872	28,293	89,937	13,629	78,734	98,555	190,918	42,270
6,278	50,869	26,228	83,375	12,635	72,990	91,365	176,990	39,186

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment	Change in NPL due to 1% Increase in the Actuarial Assumed Investment
					Return (6.00 %)	Return (8.00%)
75201	PLYMOUTH COUNTY	87,508	0.762847%	(64,282)	633,538	(649,148)
76201	POCAHONTAS COUNTY	45,509	0.396725%	(33,430)	329,477	(337,595)
77209	POLK COUNTY ADMINISTRATION OFFICE BI	1,155,394	10.072145%	(848,732)	8,364,830	(8,570,931)
78201	POTTAWATTAMIE COUNTY	380,582	3.317725%	(279,569)	2,755,342	(2,823,231)
79201	POWESHIEK COUNTY	81,903	0.713991%	(60,165)	592,963	(607,573)
80201	RINGGOLD COUNTY	31,554	0.275068%	(23,179)	228,441	(234,070)
81201	SAC COUNTY	60,748	0.529573%	(44,625)	439,806	(450,642)
82201	SCOTT COUNTY	327,194	2.852311%	(240,351)	2,368,820	(2,427,186)
83201	SHELBY COUNTY	53,355	0.465125%	(39,194)	386,283	(395,800)
84201	SIOUX COUNTY	102,212	0.891031%	(75,083)	739,994	(758,227)
85201	STORY COUNTY	231,852	2.021168%	(170,314)	1,678,563	(1,719,921)
86201	TAMA COUNTY	79,367	0.691880%	(58,302)	574,601	(588,758)
87201	TAYLOR COUNTY	44,778	0.390351%	(32,893)	324,183	(332,171)
88201	UNION COUNTY	35,839	0.312426%	(26,327)	259,467	(265,860)
89201	VAN BUREN COUNTY	34,469	0.300486%	(25,321)	249,551	(255,700)
90201	WAPELLO COUNTY	69,616	0.606874%	(51,138)	504,004	(516,422)
91201	WARREN COUNTY	149,537	1.303586%	(109,847)	1,082,617	(1,109,292)
92201	WASHINGTON COUNTY	120,117	1.047116%	(88,236)	869,621	(891,047)
93201	WAYNE COUNTY	40,822	0.355866%	(29,987)	295,543	(302,825)
94201	WEBSTER COUNTY	107,892	0.940552%	(79,256)	781,120	(800,366)
95201	WINNEBAGO COUNTY	46,017	0.401150%	(33,803)	333,152	(341,360)
96201	WINNESHEIK COUNTY	78,681	0.685902%	(57,798)	569,636	(583,671)
97201	WOODBURY COUNTY	293,116	2.555240%	(215,318)	2,122,105	(2,174,392)
98201	WORTH COUNTY	72,889	0.635411%	(53,543)	527,703	(540,706)
99201	WRIGHT COUNTY	61,674	0.537643%	(45,305)	446,508	(457,509)
Total for all entities		\$ 11,471,176	100.000000%	\$ (8,426,532)	83,049,130	(85,095,388)

* - 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.

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
11,123	90,118	46,466	147,707	22,384	129,307	161,860	313,551	69,421
5,784	46,866	24,165	76,815	11,641	67,247	84,177	163,065	36,103
146,856	1,189,856	613,503	1,950,215	295,539	1,707,289	2,137,093	4,139,921	916,588
48,373	391,934	202,086	642,393	97,350	562,374	703,950	1,363,674	301,921
10,410	84,346	43,490	138,246	20,950	121,026	151,494	293,470	64,975
4,011	32,495	16,755	53,261	8,071	46,626	58,363	113,060	25,032
7,721	62,560	32,257	102,538	15,539	89,766	112,364	217,669	48,192
41,588	336,953	173,737	552,278	83,694	483,484	605,199	1,172,377	259,567
6,782	54,947	28,331	90,060	13,648	78,842	98,690	191,180	42,327
12,992	105,260	54,274	172,526	26,145	151,035	189,058	366,238	81,086
29,469	238,767	123,111	391,347	59,306	342,600	428,849	830,755	183,931
10,088	81,734	42,143	133,965	20,301	117,278	146,802	284,381	62,963
5,691	46,113	23,777	75,581	11,454	66,167	82,824	160,445	35,523
4,555	36,908	19,030	60,493	9,167	52,958	66,290	128,415	28,431
4,381	35,497	18,303	58,181	8,817	50,934	63,757	123,508	27,345
8,848	71,692	36,965	117,505	17,807	102,869	128,766	249,442	55,227
19,007	153,997	79,403	252,407	38,250	220,966	276,593	535,809	118,629
15,267	123,699	63,781	202,747	30,725	177,492	222,176	430,393	95,290
5,189	42,040	21,676	68,905	10,442	60,321	75,507	146,270	32,385
13,714	111,110	57,290	182,114	27,598	159,429	199,565	386,592	85,592
5,849	47,389	24,434	77,672	11,771	67,997	85,115	164,883	36,506
10,001	81,028	41,779	132,808	20,126	116,265	145,534	281,925	62,419
37,256	301,859	155,642	494,757	74,977	433,129	542,167	1,050,273	232,533
9,264	75,063	38,703	123,030	18,644	107,706	134,821	261,171	57,824
7,839	63,513	32,748	104,100	15,776	91,134	114,076	220,986	48,927
1,458,030	11,813,322	6,091,091	19,362,443	2,934,235	16,950,605	21,217,859	41,102,699	9,100,229

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, 2019

Employer ID #	Employer Name	2019 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%)
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	\$ 468,857	1.256202%	\$ (382,790)	2,429,754	(2,738,049)
00221	MAR-MAC UNIFIED POLICE DISTRICT	9,753	0.026132%	(7,963)	50,545	(56,958)
00313	POLK COUNTY RANGERS	1,698,730	4.551386%	(1,386,901)	8,803,323	(9,920,316)
00331	BATTLE CREEK COMMUNITY AMBULANCE	3,898	0.010444%	(3,182)	20,201	(22,764)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	137,506	0.368419%	(112,265)	712,598	(803,015)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	2,557	0.006851%	(2,088)	13,251	(14,932)
01201	ADAIR COUNTY	45,841	0.122821%	(37,426)	237,561	(267,704)
01204	ADAIR COUNTY HEALTH SYSTEM	22,249	0.059611%	(18,165)	115,300	(129,929)
01301	CITY OF FONTANELLE	917	0.002458%	(749)	4,754	(5,357)
01302	CITY OF GREENFIELD	15,157	0.040610%	(12,375)	78,549	(88,515)
01306	CITY OF ADAIR	6,461	0.017311%	(5,275)	33,484	(37,732)
02201	ADAMS COUNTY	32,000	0.085738%	(26,126)	165,834	(186,876)
03201	ALLAMAKEE COUNTY	50,844	0.136225%	(41,511)	263,488	(296,920)
03304	CITY OF LANSING	14,052	0.037650%	(11,473)	72,823	(82,063)
03306	CITY OF POSTVILLE	23,669	0.063416%	(19,324)	122,659	(138,222)
03312	VETERAN'S MEMORIAL HOSPITAL	46,311	0.124082%	(37,810)	239,999	(270,451)
03313	WAUKON POLICE DEPARTMENT	34,132	0.091450%	(27,867)	176,883	(199,327)
04201	APPANOOSE COUNTY	25,995	0.069649%	(21,223)	134,715	(151,808)
04301	CITY OF CENTERVILLE	20,514	0.054964%	(16,749)	106,311	(119,800)
05201	AUDUBON COUNTY	18,551	0.049705%	(15,146)	96,139	(108,338)
05302	CITY OF AUDUBON	24,993	0.066962%	(20,405)	129,519	(145,953)
06201	BENTON COUNTY	106,652	0.285751%	(87,074)	552,701	(622,830)
06301	CITY OF VINTON	59,207	0.158631%	(48,338)	306,826	(345,757)
06302	CITY OF BELLE PLAINE	23,308	0.062449%	(19,029)	120,789	(136,115)
06315	CITY OF URBANA	6,446	0.017270%	(5,263)	33,404	(37,642)
07001	UNIVERSITY OF NORTHERN IOWA	65,971	0.176755%	(53,861)	341,881	(385,260)
07201	BLACK HAWK COUNTY	133,739	0.358325%	(109,189)	693,075	(781,014)
07302	CITY OF CEDAR FALLS	147	0.000394%	(120)	761	(858)
07304	CITY OF GILBERTVILLE	5,023	0.013458%	(4,101)	26,030	(29,333)
07306	CITY OF DUNKERTON	5,728	0.015348%	(4,677)	29,686	(33,452)
07311	CITY OF LA PORTE CITY	21,418	0.057384%	(17,486)	110,993	(125,076)
07319	CITY OF EVANSDALE	6,943	0.018602%	(5,668)	35,979	(40,544)
07334	HUDSON POLICE DEPARTMENT	27,589	0.073920%	(22,525)	142,976	(161,117)
08201	BOONE COUNTY	52,678	0.141139%	(43,008)	272,991	(307,629)
08204	BOONE COUNTY HOSPITAL	70,453	0.188763%	(57,520)	365,106	(411,432)

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
29,730	313,068	181,429	524,227	14,323	12,366	636,473	663,162	526,335
618	6,513	3,774	10,905	298	257	13,240	13,795	10,949
107,718	1,134,290	657,344	1,899,352	51,895	44,802	2,306,026	2,402,723	1,906,981
247	2,603	1,508	4,358	119	103	5,292	5,514	4,376
8,719	91,817	53,210	153,746	4,201	3,627	186,665	194,493	154,363
162	1,707	989	2,858	78	67	3,471	3,616	2,870
2,907	30,609	17,739	51,255	1,400	1,209	62,229	64,838	51,461
1,411	14,856	8,609	24,876	680	587	30,203	31,470	24,976
58	613	355	1,026	28	24	1,245	1,297	1,030
961	10,121	5,865	16,947	463	400	20,576	21,439	17,015
410	4,314	2,500	7,224	197	170	8,771	9,138	7,253
2,029	21,367	12,383	35,779	978	844	43,440	45,262	35,923
3,224	33,950	19,675	56,849	1,553	1,341	69,021	71,915	57,077
891	9,383	5,438	15,712	429	371	19,076	19,876	15,775
1,501	15,804	9,159	26,464	723	624	32,131	33,478	26,570
2,937	30,923	17,921	51,781	1,415	1,221	62,868	65,504	51,989
2,164	22,791	13,208	38,163	1,043	900	46,335	48,278	38,317
1,648	17,358	10,059	29,065	794	686	35,289	36,769	29,182
1,301	13,698	7,938	22,937	627	541	27,848	29,016	23,029
1,176	12,387	7,179	20,742	567	489	25,184	26,240	20,826
1,585	16,688	9,671	27,944	763	659	33,928	35,350	28,057
6,763	71,214	41,270	119,247	3,258	2,813	144,780	150,851	119,726
3,754	39,534	22,911	66,199	1,809	1,562	80,373	83,744	66,465
1,478	15,563	9,019	26,060	712	615	31,641	32,968	26,165
409	4,304	2,494	7,207	197	170	8,750	9,117	7,236
4,183	44,051	25,528	73,762	2,015	1,740	89,556	93,311	74,059
8,480	89,301	51,752	149,533	4,086	3,527	181,551	189,164	150,134
9	98	57	164	4	4	199	207	165
318	3,354	1,944	5,616	153	132	6,818	7,103	5,639
363	3,825	2,217	6,405	175	151	7,776	8,102	6,431
1,358	14,301	8,288	23,947	654	565	29,075	30,294	24,043
440	4,636	2,687	7,763	212	183	9,425	9,820	7,794
1,749	18,422	10,676	30,847	843	728	37,452	39,023	30,971
3,340	35,174	20,384	58,898	1,609	1,389	71,510	74,508	59,135
4,467	47,043	27,262	78,772	2,152	1,858	95,639	99,649	79,089

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, 2019

Employer ID #	Employer Name	2019 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%)
08301	CITY OF BOONE	8,963	0.024015%	(7,318)	46,451	(52,345)
08302	CITY OF OGDEN	12,665	0.033934%	(10,340)	65,636	(73,964)
08303	CITY OF MADRID	21,837	0.058508%	(17,828)	113,166	(127,525)
09201	BREMER COUNTY	67,481	0.180802%	(55,094)	349,708	(394,080)
09302	CITY OF SUMNER	15,239	0.040828%	(12,441)	78,970	(88,990)
09303	CITY OF WAVERLY	1,731	0.004639%	(1,414)	8,972	(10,111)
09304	CITY OF TRIPOLI	6,502	0.017420%	(5,308)	33,693	(37,968)
09305	CITY OF JANESVILLE	8,952	0.023985%	(7,309)	46,392	(52,279)
09307	CITY OF READLYN	5,846	0.015663%	(4,773)	30,296	(34,140)
09318	WAVERLY HEALTH CENTER	92,242	0.247144%	(75,310)	478,027	(538,681)
09319	DENVER POLICE DEPARTMENT	19,921	0.053375%	(16,264)	103,238	(116,337)
10201	BUCHANAN COUNTY	57,779	0.154808%	(47,173)	299,430	(337,423)
10205	BUCHANAN COUNTY HEALTH CENTER	5,403	0.014476%	(4,411)	28,000	(31,553)
10301	CITY OF FAIRBANK	7,096	0.019013%	(5,794)	36,776	(41,442)
10302	CITY OF INDEPENDENCE	89,766	0.240509%	(73,288)	465,194	(524,219)
10303	CITY OF JESUP	21,505	0.057619%	(17,558)	111,448	(125,588)
10306	CITY OF LAMONT	123	0.000328%	(100)	635	(715)
11201	BUENA VISTA COUNTY	48,974	0.131215%	(39,984)	253,797	(286,000)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	89,918	0.240915%	(73,412)	465,980	(525,105)
11301	CITY OF SIOUX RAPIDS	4,479	0.012002%	(3,657)	23,214	(26,159)
11302	CITY OF NEWELL	7,175	0.019225%	(5,858)	37,185	(41,903)
11307	CITY OF STORM LAKE	6,869	0.018405%	(5,608)	35,598	(40,115)
12201	BUTLER COUNTY	35,551	0.095251%	(29,025)	184,234	(207,610)
12302	CITY OF PARKERSBURG	10,551	0.028269%	(8,614)	54,679	(61,617)
12303	CITY OF SHELL ROCK	2,102	0.005631%	(1,716)	10,892	(12,274)
12305	CITY OF CLARKSVILLE	8,142	0.021814%	(6,647)	42,193	(47,547)
12310	CITY OF APLINGTON	9,651	0.025857%	(7,879)	50,014	(56,359)
12321	CITY OF BRISTOW	128	0.000342%	(104)	661	(745)
13201	CALHOUN COUNTY	56,832	0.152269%	(46,400)	294,520	(331,890)
13301	CITY OF ROCKWELL CITY	22,890	0.061330%	(18,689)	118,625	(133,677)
13303	CITY OF LAKE CITY	16,911	0.045308%	(13,806)	87,636	(98,755)
13307	CITY OF POMEROY	3,868	0.010365%	(3,158)	20,048	(22,591)
13309	CITY OF FARNHAMVILLE	1,474	0.003949%	(1,203)	7,637	(8,606)
13323	MANSON POLICE DEPT	18,518	0.049615%	(15,119)	95,965	(108,141)
14201	CARROLL COUNTY	112,516	0.301463%	(91,862)	583,092	(657,076)

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			Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Proportionate Share of Allocable Plan Pension Expense
		Total Deferred Outflows of Resources					Total Deferred Inflows of Resources		
568	5,985	3,468	10,021	274	236	12,168	12,678	10,062	
803	8,457	4,901	14,161	387	334	17,193	17,914	14,218	
1,385	14,581	8,450	24,416	667	576	29,644	30,887	24,514	
4,279	45,059	26,113	75,451	2,061	1,780	91,606	95,447	75,754	
966	10,175	5,897	17,038	466	402	20,686	21,554	17,107	
110	1,156	670	1,936	53	46	2,350	2,449	1,944	
412	4,341	2,516	7,269	199	171	8,826	9,196	7,299	
568	5,978	3,464	10,010	273	236	12,152	12,661	10,050	
371	3,904	2,262	6,537	179	154	7,936	8,269	6,563	
5,849	61,593	35,694	103,136	2,818	2,433	125,219	130,470	103,551	
1,263	13,302	7,709	22,274	609	525	27,043	28,177	22,364	
3,664	38,581	22,358	64,603	1,765	1,524	78,436	81,725	64,863	
343	3,608	2,091	6,042	165	142	7,335	7,642	6,065	
450	4,739	2,746	7,935	217	187	9,633	10,037	7,966	
5,692	59,939	34,736	100,367	2,742	2,367	121,857	126,966	100,771	
1,364	14,360	8,322	24,046	657	567	29,194	30,418	24,142	
8	82	47	137	4	3	166	173	138	
3,105	32,701	18,951	54,757	1,496	1,292	66,482	69,270	54,978	
5,702	60,041	34,795	100,538	2,747	2,371	122,063	127,181	100,941	
284	2,991	1,733	5,008	137	118	6,081	6,336	5,029	
455	4,791	2,777	8,023	219	189	9,741	10,149	8,055	
436	4,587	2,658	7,681	210	181	9,325	9,716	7,711	
2,254	23,738	13,757	39,749	1,086	938	48,260	50,284	39,909	
669	7,045	4,083	11,797	322	278	14,323	14,923	11,845	
133	1,403	813	2,349	64	55	2,853	2,972	2,359	
516	5,436	3,151	9,103	249	215	11,052	11,516	9,140	
612	6,444	3,735	10,791	295	255	13,101	13,651	10,834	
8	85	49	142	4	3	173	180	143	
3,604	37,948	21,992	63,544	1,736	1,499	77,150	80,385	63,799	
1,451	15,285	8,858	25,594	699	604	31,074	32,377	25,697	
1,072	11,292	6,544	18,908	517	446	22,956	23,919	18,984	
245	2,583	1,497	4,325	118	102	5,251	5,471	4,343	
93	984	570	1,647	45	39	2,001	2,085	1,654	
1,174	12,365	7,166	20,705	566	488	25,138	26,192	20,788	
7,135	75,130	43,539	125,804	3,437	2,967	152,741	159,145	126,310	

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, 2019

Employer ID #	Employer Name	2019 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%)
14302	CITY OF CARROLL	2,587	0.006930%	(2,112)	13,404	(15,105)
14308	CITY OF MANNING	19,714	0.052820%	(16,095)	102,164	(115,127)
14309	CITY OF COON RAPIDS	12,793	0.034275%	(10,444)	66,295	(74,707)
15201	CASS COUNTY	24,616	0.065953%	(20,097)	127,566	(143,752)
15302	CITY OF ATLANTIC	89,770	0.240519%	(73,291)	465,214	(524,241)
15305	CITY OF ANITA	61	0.000164%	(50)	317	(358)
16201	CEDAR COUNTY	78,009	0.209009%	(63,689)	404,267	(455,562)
16302	CITY OF STANWOOD	26	0.000068%	(21)	132	(149)
16303	CITY OF TIPTON	50,801	0.136111%	(41,476)	263,267	(296,671)
16304	CITY OF WEST BRANCH	28,162	0.075453%	(22,992)	145,941	(164,459)
16305	CITY OF DURANT	19,095	0.051161%	(15,590)	98,956	(111,512)
16306	CITY OF MECHANICSVILLE	5,854	0.015684%	(4,779)	30,337	(34,186)
16307	CITY OF CLARENCE	8,785	0.023538%	(7,172)	45,527	(51,304)
17201	CERRO GORDO COUNTY	147,117	0.394170%	(120,112)	762,406	(859,143)
17303	CITY OF CLEAR LAKE	150,782	0.403989%	(123,104)	781,399	(880,545)
17305	CITY OF THORNTON	110	0.000294%	(90)	569	(641)
17308	CITY OF ROCKWELL	5,041	0.013507%	(4,116)	26,126	(29,441)
18201	CHEROKEE COUNTY	23,728	0.063575%	(19,372)	122,967	(138,569)
18302	CITY OF CHEROKEE	55,463	0.148602%	(45,282)	287,427	(323,897)
18306	CITY OF MARCUS	3,789	0.010152%	(3,094)	19,637	(22,129)
18309	CITY OF AURELIA	5,243	0.014047%	(4,280)	27,170	(30,617)
19201	CHICKASAW COUNTY	37,671	0.100932%	(30,756)	195,222	(219,993)
19303	CITY OF NASHUA	7,264	0.019463%	(5,931)	37,645	(42,421)
19304	CITY OF NEW HAMPTON	32,941	0.088258%	(26,894)	170,709	(192,370)
20201	CLARKE COUNTY	53,313	0.142840%	(43,526)	276,283	(311,338)
20204	CLARKE COUNTY HOSPITAL	47,063	0.126095%	(38,424)	243,895	(274,841)
20301	CITY OF OSCEOLA	67,299	0.180313%	(54,945)	348,762	(393,014)
21201	CLAY COUNTY	61,408	0.164530%	(50,136)	318,235	(358,614)
21301	CITY OF EVERLY	140	0.000376%	(115)	728	(820)
21302	SPENCER HOSPITAL	45,976	0.123183%	(37,536)	238,262	(268,493)
21303	CITY OF SPENCER	2,188	0.005863%	(1,787)	11,341	(12,780)
22201	CLAYTON COUNTY	74,586	0.199837%	(60,894)	386,525	(435,569)
22302	CITY OF GUTTENBERG	20,485	0.054885%	(16,725)	106,160	(119,629)
22303	CITY OF STRAWBERRY POINT	14,024	0.037575%	(11,450)	72,677	(81,899)
22306	CITY OF ELKADER	12,153	0.032561%	(9,922)	62,979	(70,970)

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		Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Proportionate Share of Allocable Plan Pension Expense
		Total Deferred Outflows of Resources				Total Deferred Inflows of Resources		
164	1,727	1,001	2,892	79	68	3,511	3,658	2,904
1,250	13,164	7,629	22,043	602	520	26,762	27,884	22,131
811	8,542	4,950	14,303	391	337	17,366	18,094	14,361
1,561	16,437	9,525	27,523	752	649	33,416	34,817	27,633
5,692	59,942	34,737	100,371	2,742	2,368	121,863	126,973	100,775
4	41	24	69	2	2	83	87	69
4,947	52,089	30,187	87,223	2,383	2,057	105,898	110,338	87,573
2	17	10	29	1	1	35	37	29
3,221	33,921	19,658	56,800	1,552	1,340	68,963	71,855	57,029
1,786	18,804	10,897	31,487	860	743	38,229	39,832	31,614
1,211	12,750	7,389	21,350	583	504	25,921	27,008	21,436
371	3,909	2,265	6,545	179	154	7,947	8,280	6,572
557	5,866	3,400	9,823	268	232	11,926	12,426	9,862
9,329	98,234	56,929	164,492	4,494	3,880	199,712	208,086	165,153
9,561	100,681	58,347	168,589	4,606	3,977	204,687	213,270	169,267
7	73	42	122	3	3	149	155	123
320	3,366	1,951	5,637	154	133	6,844	7,131	5,659
1,505	15,844	9,182	26,531	725	626	32,211	33,562	26,637
3,517	37,034	21,462	62,013	1,694	1,463	75,291	78,448	62,263
240	2,530	1,466	4,236	116	100	5,144	5,360	4,254
332	3,501	2,029	5,862	160	138	7,117	7,415	5,886
2,389	25,154	14,577	42,120	1,151	994	51,138	53,283	42,289
461	4,850	2,811	8,122	222	192	9,861	10,275	8,155
2,089	21,996	12,747	36,832	1,006	869	44,717	46,592	36,979
3,381	35,598	20,630	59,609	1,629	1,406	72,372	75,407	59,849
2,984	31,425	18,212	52,621	1,438	1,241	63,888	66,567	52,833
4,267	44,937	26,042	75,246	2,056	1,775	91,358	95,189	75,549
3,894	41,004	23,763	68,661	1,876	1,620	83,362	86,858	68,936
9	94	54	157	4	4	191	199	158
2,915	30,699	17,791	51,405	1,405	1,213	62,413	65,031	51,612
139	1,461	847	2,447	67	58	2,971	3,096	2,457
4,730	49,803	28,862	83,395	2,278	1,967	101,250	105,495	83,729
1,299	13,678	7,927	22,904	626	540	27,808	28,974	22,996
889	9,364	5,427	15,680	428	370	19,038	19,836	15,743
771	8,115	4,703	13,589	371	321	16,497	17,189	13,643

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment	Change in NPL due to 1% Increase in the Actuarial Assumed Investment
22308	CITY OF MONONA	9,316	0.024960%	(7,606)	48,279	(54,404)	
22311	CITY OF GARNAVILLO	2,356	0.006312%	(1,923)	12,209	(13,758)	
22324	GUTTENBERG MUNIC HOSP	16,113	0.043172%	(13,155)	83,504	(94,099)	
23201	CLINTON COUNTY	84,498	0.226394%	(68,987)	437,893	(493,454)	
23316	CITY OF CAMANCHE	-	0.000000%	-	-	-	
24201	CRAWFORD COUNTY	28,263	0.075726%	(23,075)	146,469	(165,053)	
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	54,813	0.146861%	(44,751)	284,059	(320,101)	
24301	CITY OF DENISON	83,873	0.224721%	(68,477)	434,657	(489,808)	
24303	CITY OF MANILLA	2,690	0.007208%	(2,196)	13,942	(15,711)	
25201	DALLAS COUNTY	205,731	0.551212%	(167,966)	1,066,159	(1,201,436)	
25301	CITY OF WOODWARD	5,966	0.015983%	(4,870)	30,915	(34,838)	
25303	CITY OF MINBURN	159	0.000426%	(130)	824	(928)	
25305	CITY OF VAN METER	10,761	0.028831%	(8,785)	55,764	(62,840)	
25306	CITY OF DALLAS CENTER	189	0.000506%	(154)	979	(1,103)	
25308	CITY OF PERRY	74,802	0.200415%	(61,071)	387,644	(436,830)	
25312	CITY OF ADEL	48,751	0.130618%	(39,802)	252,643	(284,699)	
25314	CITY OF GRANGER	12,319	0.033006%	(10,058)	63,840	(71,940)	
25315	CITY OF WAUKEE	301,110	0.806759%	(245,836)	1,560,440	(1,758,433)	
25318	CITY OF DE SOTO	7,145	0.019145%	(5,834)	37,030	(41,728)	
26201	DAVIS COUNTY	30,187	0.080881%	(24,646)	156,440	(176,289)	
26203	DAVIS COUNTY HOSPITAL	43,993	0.117870%	(35,917)	227,985	(256,912)	
26301	CITY OF BLOOMFIELD	31,733	0.085022%	(25,908)	164,450	(185,316)	
27201	DECATUR COUNTY	52,306	0.140143%	(42,705)	271,066	(305,460)	
27204	DECATUR COUNTY HOSPITAL	46,871	0.125581%	(38,267)	242,899	(273,719)	
27301	CITY OF LAMONI	17,805	0.047705%	(14,537)	92,271	(103,979)	
27302	CITY OF LEON	9,466	0.025363%	(7,729)	49,058	(55,283)	
28201	DELAWARE COUNTY	23,756	0.063648%	(19,395)	123,108	(138,729)	
28204	REGIONAL MEDICAL CENTER	55,772	0.149429%	(45,534)	289,027	(325,699)	
28301	CITY OF EDGEWOOD	2,107	0.005646%	(1,721)	10,921	(12,307)	
28304	CITY OF MANCHESTER	62,214	0.166690%	(50,794)	322,414	(363,323)	
28312	CITY OF GREELEY	153	0.000410%	(125)	794	(894)	
29201	DES MOINES COUNTY	129,606	0.347252%	(105,815)	671,657	(756,878)	
29305	CITY OF WEST BURLINGTON	60,994	0.163421%	(49,798)	316,091	(356,198)	
30201	DICKINSON COUNTY	65,018	0.174202%	(53,083)	336,943	(379,695)	
30204	LAKES REGIONAL HEALTHCARE	65,050	0.174287%	(53,109)	337,107	(379,880)	

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			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					Total Deferred Infloows of Resources		
591	6,221	3,605	10,417	285	246	12,647	13,178	10,458	
149	1,573	912	2,634	72	62	3,198	3,332	2,645	
1,022	10,759	6,235	18,016	492	425	21,874	22,791	18,089	
5,358	56,422	32,697	94,477	2,581	2,229	114,706	119,516	94,857	
-	-	-	-	-	-	-	-	-	
1,792	18,872	10,937	31,601	863	745	38,367	39,975	31,728	
3,476	36,600	21,211	61,287	1,674	1,446	74,409	77,529	61,533	
5,318	56,005	32,456	93,779	2,562	2,212	113,858	118,632	94,156	
171	1,796	1,041	3,008	82	71	3,652	3,805	3,020	
13,045	137,372	79,610	230,027	6,285	5,426	279,280	290,991	230,952	
378	3,983	2,308	6,669	182	157	8,098	8,437	6,697	
10	106	62	178	5	4	216	225	178	
682	7,185	4,164	12,031	329	284	14,607	15,220	12,080	
12	126	73	211	6	5	256	267	212	
4,743	49,947	28,945	83,635	2,285	1,973	101,543	105,801	83,972	
3,091	32,553	18,865	54,509	1,489	1,286	66,180	68,955	54,728	
781	8,226	4,767	13,774	376	325	16,723	17,424	13,829	
19,093	201,059	116,518	336,670	9,199	7,941	408,757	425,897	338,023	
453	4,771	2,765	7,989	218	188	9,700	10,106	8,021	
1,914	20,157	11,681	33,752	922	796	40,979	42,697	33,888	
2,790	29,375	17,024	49,189	1,344	1,160	59,721	62,225	49,386	
2,012	21,189	12,279	35,480	969	837	43,078	44,884	35,623	
3,317	34,926	20,240	58,483	1,598	1,380	71,006	73,984	58,719	
2,972	31,297	18,137	52,406	1,432	1,236	63,627	66,295	52,617	
1,129	11,889	6,890	19,908	544	470	24,170	25,184	19,988	
600	6,321	3,663	10,584	289	250	12,851	13,390	10,627	
1,506	15,862	9,192	26,560	726	627	32,248	33,601	26,668	
3,537	37,240	21,582	62,359	1,704	1,471	75,710	78,885	62,609	
134	1,407	816	2,357	64	56	2,861	2,981	2,366	
3,945	41,542	24,075	69,562	1,901	1,641	84,456	87,998	69,841	
10	102	59	171	5	4	208	217	172	
8,218	86,541	50,153	144,912	3,959	3,418	175,940	183,317	145,495	
3,868	40,728	23,602	68,198	1,863	1,609	82,800	86,272	68,472	
4,123	43,414	25,159	72,696	1,986	1,715	88,262	91,963	72,989	
4,125	43,435	25,172	72,732	1,987	1,716	88,305	92,008	73,024	

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, 2019

Employer ID #	Employer Name	2019 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%)
30301	CITY OF SPIRIT LAKE	67,997	0.182185%	(55,515)	352,383	(397,094)
30302	CITY OF ARNOLDS PARK	36,130	0.096803%	(29,498)	187,237	(210,995)
30305	CITY OF LAKE PARK	13,179	0.035312%	(10,760)	68,300	(76,966)
30306	CITY OF OKOBONI	25,657	0.068742%	(20,947)	132,962	(149,833)
30307	CITY OF MILFORD	35,091	0.094018%	(28,649)	181,850	(204,924)
31201	DUBUQUE COUNTY	50,385	0.134996%	(41,136)	261,111	(294,242)
31301	CITY OF CASCADE	12,058	0.032308%	(9,845)	62,490	(70,419)
31303	CITY OF FARLEY	5,782	0.015490%	(4,720)	29,962	(33,763)
31306	CITY OF DYERSVILLE	37,579	0.100686%	(30,681)	194,748	(219,458)
31307	CITY OF EPWORTH	6,278	0.016822%	(5,126)	32,536	(36,665)
31308	CITY OF NEW VIENNA	805	0.002156%	(657)	4,169	(4,698)
31311	CITY OF PEOSTA	16,499	0.044205%	(13,470)	85,501	(96,350)
31319	CITY OF ASBURY	29,083	0.077922%	(23,745)	150,718	(169,841)
32201	EMMET COUNTY	40,210	0.107735%	(32,829)	208,383	(234,823)
32301	CITY OF ARMSTRONG	6,827	0.018293%	(5,574)	35,382	(39,871)
32303	CITY OF ESTHERVILLE	1,846	0.004947%	(1,507)	9,568	(10,782)
33201	FAYETTE COUNTY	69,566	0.186388%	(56,796)	360,513	(406,256)
33302	CITY OF WEST UNION	20,832	0.055814%	(17,008)	107,955	(121,653)
33305	CITY OF FAYETTE	17,606	0.047172%	(14,374)	91,241	(102,818)
34201	FLOYD COUNTY	25,805	0.069140%	(21,068)	133,732	(150,700)
34302	CITY OF CHARLES CITY	620	0.001662%	(506)	3,215	(3,623)
34305	CITY OF NORA SPRINGS	9,180	0.024595%	(7,495)	47,572	(53,608)
35201	FRANKLIN COUNTY	22,357	0.059900%	(18,253)	115,859	(130,559)
35205	FRANKLIN GEN HOSP	26,906	0.072088%	(21,967)	139,433	(157,125)
35301	CITY OF HAMPTON	39,313	0.105330%	(32,096)	203,730	(229,579)
35309	CITY OF SHEFFIELD	6,632	0.017769%	(5,415)	34,369	(38,730)
35311	CITY OF HANSELL	198	0.000531%	(162)	1,027	(1,157)
36201	FREMONT COUNTY	66,468	0.178087%	(54,267)	344,457	(388,162)
36306	CITY OF TABOR	4,942	0.013240%	(4,035)	25,609	(28,859)
37201	GREENE COUNTY	49,124	0.131618%	(40,107)	254,576	(286,877)
37303	CITY OF JEFFERSON	42,666	0.114315%	(34,834)	221,109	(249,164)
38201	GRUNDY COUNTY	29,600	0.079306%	(24,166)	153,395	(172,858)
38303	CITY OF GRUNDY CENTER	41,421	0.110980%	(33,818)	214,658	(241,895)
39201	GUTHRIE COUNTY	32,792	0.087859%	(26,772)	169,937	(191,499)
39301	CITY OF PANORA	43,787	0.117317%	(35,749)	226,916	(255,708)

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
4,312	45,404	26,312	76,028	2,077	1,793	92,307	96,177	76,333
2,291	24,125	13,981	40,397	1,104	953	49,047	51,104	40,559
836	8,800	5,100	14,736	403	348	17,891	18,642	14,795
1,627	17,132	9,928	28,687	784	677	34,829	36,290	28,802
2,225	23,431	13,579	39,235	1,072	925	47,636	49,633	39,392
3,195	33,644	19,497	56,336	1,539	1,329	68,398	71,266	56,562
765	8,052	4,666	13,483	368	318	16,369	17,055	13,537
367	3,860	2,237	6,464	177	152	7,848	8,177	6,490
2,383	25,093	14,542	42,018	1,148	991	51,014	53,153	42,186
398	4,192	2,429	7,019	192	166	8,523	8,881	7,048
51	537	311	899	25	21	1,092	1,138	903
1,046	11,017	6,384	18,447	504	435	22,397	23,336	18,521
1,844	19,420	11,254	32,518	888	767	39,480	41,135	32,649
2,550	26,850	15,560	44,960	1,228	1,061	54,586	56,875	45,140
433	4,559	2,642	7,634	209	180	9,268	9,657	7,664
117	1,233	714	2,064	56	49	2,506	2,611	2,073
4,411	46,451	26,919	77,781	2,125	1,835	94,436	98,396	78,095
1,321	13,910	8,061	23,292	636	549	28,279	29,464	23,385
1,116	11,756	6,813	19,685	538	464	23,901	24,903	19,765
1,636	17,231	9,986	28,853	788	681	35,031	36,500	28,969
39	414	240	693	19	16	842	877	696
582	6,129	3,552	10,263	280	242	12,461	12,983	10,305
1,418	14,928	8,651	24,997	683	590	30,349	31,622	25,097
1,706	17,966	10,411	30,083	822	710	36,524	38,056	30,204
2,493	26,250	15,212	43,955	1,201	1,037	53,367	55,605	44,132
421	4,428	2,566	7,415	203	175	9,003	9,381	7,445
13	132	77	222	6	5	269	280	222
4,215	44,382	25,721	74,318	2,031	1,753	90,230	94,014	74,616
313	3,300	1,912	5,525	151	130	6,708	6,989	5,547
3,115	32,802	19,009	54,926	1,501	1,296	66,686	69,483	55,146
2,705	28,489	16,510	47,704	1,303	1,125	57,919	60,347	47,897
1,877	19,765	11,454	33,096	904	781	40,182	41,867	33,228
2,627	27,658	16,028	46,313	1,265	1,092	56,230	58,587	46,499
2,079	21,896	12,689	36,664	1,002	865	44,515	46,382	36,812
2,777	29,238	16,944	48,959	1,338	1,155	59,441	61,934	49,155

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, 2019

Employer ID #	Employer Name	2019 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%)
39303	CITY OF STUART	37,900	0.101546%	(30,943)	196,411	(221,332)
40201	HAMILTON COUNTY	105,951	0.283872%	(86,502)	549,067	(618,735)
40202	HAMILTON HOSPITAL	50,685	0.135799%	(41,381)	262,664	(295,991)
40302	CITY OF WEBSTER CITY	2,056	0.005509%	(1,679)	10,656	(12,008)
40303	CITY OF STRATFORD	555	0.001488%	(453)	2,878	(3,244)
40304	CITY OF JEWELL	11,779	0.031560%	(9,617)	61,044	(68,789)
40307	CITY OF BLAIRSBURG	158	0.000423%	(129)	819	(923)
40308	CITY OF WILLIAMS	187	0.000501%	(153)	968	(1,091)
41201	HANCOCK COUNTY	40,173	0.107636%	(32,799)	208,191	(234,607)
41302	CITY OF BRITT	21,093	0.056515%	(17,221)	109,313	(123,182)
41303	CITY OF GARNER	30,367	0.081361%	(24,792)	157,369	(177,336)
41305	CITY OF KANAWHA	6,841	0.018328%	(5,585)	35,450	(39,948)
42201	HARDIN COUNTY	83,673	0.224184%	(68,313)	433,617	(488,636)
42302	CITY OF ACKLEY	18,708	0.050125%	(15,274)	96,951	(109,253)
42303	CITY OF ELDORA	58,001	0.155403%	(47,354)	300,581	(338,719)
42304	CITY OF IOWA FALLS	58,313	0.156237%	(47,609)	302,195	(340,538)
42315	CITY OF HUBBARD	201	0.000539%	(164)	1,042	(1,174)
43201	HARRISON COUNTY	50,390	0.135008%	(41,140)	261,133	(294,267)
43301	CITY OF MISSOURI VALLEY	31,561	0.084560%	(25,767)	163,556	(184,309)
43303	CITY OF WOODBINE	15,046	0.040312%	(12,284)	77,972	(87,866)
43305	CITY OF DUNLAP	9,787	0.026221%	(7,990)	50,718	(57,153)
43306	CITY OF LOGAN	13,945	0.037364%	(11,386)	72,269	(81,439)
44201	HENRY COUNTY	61,789	0.165550%	(50,446)	320,207	(360,836)
44204	HENRY COUNTY HEALTH CENTER	81,378	0.218034%	(66,439)	421,722	(475,232)
44301	CITY OF MOUNT PLEASANT	88,231	0.236397%	(72,035)	457,241	(515,257)
44302	CITY OF WINFIELD	4,021	0.010774%	(3,283)	20,840	(23,484)
44303	CITY OF NEW LONDON	20,120	0.053907%	(16,427)	104,268	(117,498)
44306	CITY OF WAYLAND	5,391	0.014445%	(4,402)	27,940	(31,485)
45201	HOWARD COUNTY	37,277	0.099876%	(30,434)	193,181	(217,692)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	31,389	0.084100%	(25,627)	162,667	(183,307)
45302	CITY OF CRESCO	39,853	0.106776%	(32,537)	206,528	(232,733)
46201	HUMBOLDT COUNTY	21,501	0.057607%	(17,554)	111,423	(125,561)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	11,317	0.030323%	(9,240)	58,650	(66,092)
46301	CITY OF RENWICK	408	0.001094%	(333)	2,116	(2,385)
46302	CITY OF HUMBOLDT	35,382	0.094798%	(28,887)	183,359	(206,624)

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			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					Total Deferred Infloows of Resources		
2,403	25,307	14,666	42,376	1,158	1,000	51,450	53,608	42,547	
6,718	70,746	40,999	118,463	3,237	2,794	143,828	149,859	118,939	
3,214	33,844	19,613	56,671	1,548	1,337	68,805	71,690	56,898	
130	1,373	796	2,299	63	54	2,791	2,908	2,308	
35	371	215	621	17	15	754	786	624	
747	7,865	4,558	13,170	360	311	15,990	16,661	13,223	
10	106	61	177	5	4	215	224	177	
12	125	72	209	6	5	254	265	210	
2,547	26,825	15,546	44,918	1,227	1,060	54,536	56,823	45,098	
1,338	14,085	8,162	23,585	644	556	28,634	29,834	23,679	
1,926	20,277	11,751	33,954	928	801	41,223	42,952	34,089	
434	4,568	2,647	7,649	209	180	9,286	9,675	7,679	
5,306	55,871	32,378	93,555	2,556	2,207	113,586	118,349	93,930	
1,186	12,492	7,239	20,917	572	493	25,396	26,461	21,002	
3,678	38,729	22,444	64,851	1,772	1,530	78,737	82,039	65,112	
3,698	38,937	22,565	65,200	1,781	1,538	79,160	82,479	65,462	
13	134	78	225	6	5	273	284	226	
3,195	33,646	19,499	56,340	1,539	1,329	68,404	71,272	56,567	
2,001	21,074	12,213	35,288	964	832	42,844	44,640	35,430	
954	10,047	5,822	16,823	460	397	20,425	21,282	16,890	
621	6,535	3,787	10,943	299	258	13,285	13,842	10,986	
884	9,312	5,396	15,592	426	368	18,931	19,725	15,655	
3,918	41,258	23,910	69,086	1,888	1,630	83,878	87,396	69,363	
5,160	54,338	31,490	90,988	2,486	2,146	110,470	115,102	91,354	
5,595	58,914	34,142	98,651	2,695	2,327	119,774	124,796	99,048	
255	2,685	1,556	4,496	123	106	5,459	5,688	4,514	
1,276	13,435	7,786	22,497	615	531	27,313	28,459	22,587	
342	3,600	2,086	6,028	165	142	7,319	7,626	6,052	
2,364	24,891	14,425	41,680	1,139	983	50,604	52,726	41,847	
1,990	20,959	12,146	35,095	959	828	42,611	44,398	35,237	
2,527	26,611	15,421	44,559	1,217	1,051	54,100	56,368	44,738	
1,363	14,357	8,320	24,040	657	567	29,187	30,411	24,137	
718	7,557	4,379	12,654	346	298	15,363	16,007	12,705	
26	273	158	457	12	11	554	577	458	
2,244	23,625	13,691	39,560	1,081	933	48,031	50,045	39,719	

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Decrease in the	Change in NPL due to 1% Increase in the
						Actuarial Assumed Investment Return (8.00%)	Actuarial Assumed Investment Return (8.00%)
47201	IDA COUNTY	27,857	0.074638%	(22,744)	144,365	(162,683)	
48201	IOWA COUNTY	121,412	0.325297%	(99,125)	629,191	(709,025)	
48303	CITY OF WILLIAMSBURG	43,294	0.115997%	(35,347)	224,361	(252,829)	
48305	CITY OF MARENGO	25,981	0.069610%	(21,212)	134,641	(151,724)	
49201	JACKSON COUNTY	46,314	0.124090%	(37,813)	240,015	(270,469)	
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	62,439	0.167291%	(50,977)	323,576	(364,633)	
49301	CITY OF MAQUOKETA	2,377	0.006370%	(1,941)	12,320	(13,884)	
49303	CITY OF PRESTON	9,227	0.024722%	(7,533)	47,818	(53,886)	
49304	CITY OF BELLEVUE	28,959	0.077589%	(23,643)	150,074	(169,116)	
49321	SABULA POLICE DEPT	3,608	0.009668%	(2,946)	18,700	(21,072)	
49325	ANDREW POLICE DEPT.	429	0.001149%	(350)	2,222	(2,504)	
50201	JASPER COUNTY	115,801	0.310265%	(94,544)	600,118	(676,262)	
50301	CITY OF COLFAX	26,154	0.070073%	(21,353)	135,535	(152,732)	
50303	CITY OF NEWTON	6,900	0.018487%	(5,633)	35,758	(40,296)	
50307	CITY OF MONROE	19,131	0.051258%	(15,619)	99,143	(111,722)	
50310	CITY OF PRAIRIE CITY	20,227	0.054195%	(16,514)	104,823	(118,124)	
50312	CITY OF BAXTER	4,302	0.011527%	(3,512)	22,295	(25,124)	
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	20,361	0.054554%	(16,624)	105,518	(118,907)	
51201	JEFFERSON COUNTY	86,566	0.231935%	(70,675)	448,611	(505,532)	
51301	CITY OF FAIRFIELD	11,632	0.031167%	(9,497)	60,283	(67,932)	
52003	UNIVERSITY OF IOWA	72,926	0.195391%	(59,540)	377,926	(425,879)	
52201	JOHNSON COUNTY	345,231	0.924973%	(281,858)	1,789,090	(2,016,095)	
52303	CITY OF CORALVILLE	300,497	0.805118%	(245,336)	1,557,265	(1,754,855)	
52310	CITY OF HILLS	245	0.000657%	(200)	1,270	(1,431)	
52315	CITY OF NORTH LIBERTY	179,526	0.481002%	(146,571)	930,357	(1,048,403)	
52319	UNIVERSITY HEIGHTS POLICE DEPT	25,714	0.068895%	(20,994)	133,256	(150,164)	
53201	JONES COUNTY	39,866	0.106813%	(32,548)	206,599	(232,813)	
53304	CITY OF ANAMOSA	43,904	0.117632%	(35,845)	227,524	(256,393)	
53305	CITY OF MONTICELLO	76,798	0.205764%	(62,700)	397,990	(448,488)	
54201	KEOKUK COUNTY	38,450	0.103019%	(31,392)	199,260	(224,543)	
54205	KEOKUK COUNTY HEALTH CENTER	68,023	0.182252%	(55,536)	352,513	(397,241)	
54301	CITY OF SIGOURNEY	16,919	0.045331%	(13,813)	87,679	(98,804)	
54304	CITY OF KEOTA	5,380	0.014414%	(4,392)	27,879	(31,417)	
54307	CITY OF RICHLAND	1,268	0.003398%	(1,036)	6,573	(7,407)	
55201	KOSSUTH COUNTY	52,484	0.140620%	(42,850)	271,987	(306,498)	

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
1,766	18,601	10,780	31,147	851	735	37,816	39,402	31,272
7,699	81,070	46,982	135,751	3,709	3,202	164,816	171,727	136,296
2,745	28,908	16,753	48,406	1,323	1,142	58,771	61,236	48,601
1,647	17,348	10,054	29,049	794	685	35,269	36,748	29,166
2,937	30,925	17,922	51,784	1,415	1,221	62,872	65,508	51,992
3,959	41,692	24,161	69,812	1,907	1,647	84,761	88,315	70,093
151	1,587	920	2,658	73	63	3,227	3,363	2,669
585	6,161	3,571	10,317	282	243	12,526	13,051	10,358
1,836	19,337	11,206	32,379	885	764	39,312	40,961	32,509
229	2,409	1,396	4,034	110	95	4,898	5,103	4,051
27	286	166	479	13	11	582	606	481
7,343	77,324	44,811	129,478	3,538	3,054	157,201	163,793	129,998
1,658	17,463	10,120	29,241	799	690	35,503	36,992	29,360
438	4,607	2,670	7,715	211	182	9,367	9,760	7,746
1,213	12,774	7,403	21,390	584	505	25,970	27,059	21,476
1,283	13,506	7,827	22,616	618	533	27,458	28,609	22,707
273	2,873	1,665	4,811	131	113	5,840	6,084	4,830
1,291	13,596	7,879	22,766	622	537	27,640	28,799	22,857
5,489	57,803	33,498	96,790	2,644	2,283	117,513	122,440	97,178
738	7,767	4,501	13,006	355	307	15,791	16,453	13,058
4,624	48,695	28,220	81,539	2,228	1,923	98,998	103,149	81,867
21,891	230,520	133,591	386,002	10,546	9,105	468,651	488,302	387,554
19,055	200,650	116,281	335,986	9,180	7,925	407,925	425,030	337,336
16	164	95	275	7	6	333	346	275
11,384	119,874	69,470	200,728	5,484	4,735	243,707	253,926	201,534
1,631	17,170	9,950	28,751	786	678	34,906	36,370	28,866
2,528	26,620	15,427	44,575	1,218	1,051	54,118	56,387	44,754
2,784	29,316	16,989	49,089	1,341	1,158	59,600	62,099	49,286
4,870	51,280	29,718	85,868	2,346	2,025	104,253	108,624	86,213
2,438	25,674	14,879	42,991	1,175	1,014	52,196	54,385	43,164
4,313	45,421	26,322	76,056	2,078	1,794	92,341	96,213	76,362
1,073	11,297	6,547	18,917	517	446	22,967	23,930	18,993
341	3,592	2,082	6,015	164	142	7,303	7,609	6,039
80	847	491	1,418	39	33	1,722	1,794	1,424
3,328	35,045	20,309	58,682	1,603	1,384	71,247	74,234	58,918

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, 2019

Employer ID #	Employer Name	2019 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%)
55301	CITY OF ALGONA	91,912	0.246259%	(75,040)	476,316	(536,753)
55305	CITY OF SWEA CITY	4	0.000011%	(3)	21	(24)
55306	CITY OF BANCROFT	7,755	0.020777%	(6,331)	40,187	(45,286)
55309	CITY OF BURT	151	0.000404%	(123)	781	(880)
55314	CITY OF TITONKA	2	0.000005%	(2)	11	(12)
56201	LEE COUNTY	94,699	0.253727%	(77,316)	490,761	(553,030)
56304	CITY OF WEST POINT	6,824	0.018284%	(5,572)	35,365	(39,853)
56310	CITY OF MONTROSE	3,802	0.010187%	(3,104)	19,704	(22,204)
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	100,846	0.270196%	(82,334)	522,616	(588,927)
57202	LINN COUNTY	98,442	0.263755%	(80,372)	510,157	(574,887)
57301	CITY OF CEDAR RAPIDS	94,570	0.253380%	(77,210)	490,089	(552,273)
57304	CITY OF LISBON	16,673	0.044673%	(13,613)	86,407	(97,370)
57305	CITY OF MOUNT VERNON	42,184	0.113024%	(34,441)	218,612	(246,350)
57308	CITY OF MARION	408	0.001093%	(333)	2,114	(2,382)
57317	CITY OF ROBINS	9,426	0.025254%	(7,695)	48,846	(55,044)
57319	CITY OF HIAWATHA	148,953	0.399088%	(121,610)	771,920	(869,863)
57323	CITY OF FAIRFAX	251	0.000673%	(205)	1,302	(1,467)
58201	LOUISA COUNTY	56,017	0.150085%	(45,734)	290,296	(327,129)
58301	CITY OF WAPELLO	26,941	0.072183%	(21,996)	139,617	(157,332)
58316	COLUMBUS JUNCTION POLICE DEPT	19,528	0.052321%	(15,943)	101,200	(114,041)
59201	LUCAS COUNTY	25,609	0.068613%	(20,908)	132,712	(149,551)
59204	LUCAS COUNTY HEALTH CENTER	83,927	0.224864%	(68,521)	434,934	(490,120)
59301	CITY OF RUSSELL	301	0.000807%	(246)	1,561	(1,759)
59311	CHARITON POLICE DEPT	32,318	0.086589%	(26,385)	167,481	(188,731)
60201	LYON COUNTY	76,040	0.203732%	(62,081)	394,060	(444,060)
61201	MADISON COUNTY	92,963	0.249074%	(75,898)	481,762	(542,889)
61301	CITY OF WINTERSET	52,160	0.139750%	(42,585)	270,306	(304,603)
61303	CITY OF EARLHAM	9,754	0.026134%	(7,963)	50,548	(56,961)
62201	MAHASKA COUNTY	64,017	0.171519%	(52,265)	331,754	(373,848)
62204	MAHASKA HEALTH PARTNERSHIP	63,538	0.170236%	(51,874)	329,272	(371,051)
62301	CITY OF NEW SHARON	5,375	0.014401%	(4,388)	27,855	(31,389)
62302	CITY OF OSKALOOSA	503	0.001348%	(411)	2,607	(2,937)
63201	MARION COUNTY	89,905	0.240882%	(73,402)	465,915	(525,032)
63301	CITY OF KNOXVILLE	44,183	0.118378%	(36,072)	228,968	(258,020)
63306	CITY OF PLEASANTVILLE	13,922	0.037302%	(11,367)	72,150	(81,304)

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
5,828	61,372	35,566	102,766	2,808	2,424	124,771	130,003	103,180
-	3	2	5	-	-	6	6	5
492	5,178	3,001	8,671	237	205	10,527	10,969	8,705
10	101	58	169	5	4	205	214	169
-	1	1	2	-	-	3	3	2
6,005	63,233	36,645	105,883	2,893	2,498	128,555	133,946	106,309
433	4,557	2,641	7,631	208	180	9,264	9,652	7,661
241	2,539	1,471	4,251	116	100	5,161	5,377	4,268
6,395	67,338	39,024	112,757	3,081	2,660	136,899	142,640	113,209
6,242	65,733	38,093	110,068	3,007	2,596	133,635	139,238	110,510
5,997	63,147	36,595	105,739	2,889	2,494	128,379	133,762	106,163
1,057	11,133	6,452	18,642	509	440	22,634	23,583	18,717
2,675	28,168	16,324	47,167	1,289	1,113	57,265	59,667	47,356
26	272	158	456	12	11	554	577	458
598	6,294	3,647	10,539	288	249	12,795	13,332	10,581
9,445	99,460	57,639	166,544	4,550	3,928	202,204	210,682	167,214
16	168	97	281	8	7	341	356	282
3,552	37,404	21,676	62,632	1,711	1,477	76,043	79,231	62,884
1,708	17,989	10,425	30,122	823	711	36,573	38,107	30,244
1,238	13,039	7,557	21,834	597	515	26,509	27,621	21,922
1,624	17,100	9,910	28,634	782	675	34,764	36,221	28,748
5,322	56,040	32,476	93,838	2,564	2,213	113,931	118,708	94,216
19	201	117	337	9	8	409	426	338
2,049	21,580	12,506	36,135	987	852	43,872	45,711	36,280
4,822	50,774	29,424	85,020	2,323	2,005	103,224	107,552	85,362
5,895	62,074	35,973	103,942	2,840	2,452	126,197	131,489	104,359
3,307	34,828	20,184	58,319	1,593	1,376	70,807	73,776	58,554
618	6,513	3,774	10,905	298	257	13,241	13,796	10,950
4,059	42,746	24,772	71,577	1,956	1,688	86,903	90,547	71,865
4,029	42,426	24,587	71,042	1,941	1,676	86,253	89,870	71,327
341	3,589	2,080	6,010	164	142	7,297	7,603	6,034
32	336	195	563	15	13	683	711	565
5,701	60,032	34,790	100,523	2,746	2,371	122,046	127,163	100,927
2,802	29,502	17,097	49,401	1,350	1,165	59,978	62,493	49,599
883	9,296	5,387	15,566	425	367	18,900	19,692	15,629

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, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Decrease in the	Change in NPL due to 1% Increase in the
						Decrease in the Actuarial Assumed Investment	Increase in the Actuarial Assumed Investment
63321	CITY OF MELCHER-DALLAS	12,303	0.032963%	(10,045)	63,758	(71,848)	
64201	MARSHALL COUNTY	164,329	0.440285%	(134,164)	851,603	(959,657)	
64302	CITY OF STATE CENTER	10,038	0.026895%	(8,196)	52,021	(58,622)	
64306	CITY OF MELBOURNE	3,002	0.008043%	(2,451)	15,556	(17,530)	
65201	MILLS COUNTY	48,153	0.129016%	(39,314)	249,543	(281,206)	
65301	CITY OF GLENWOOD	55,665	0.149141%	(45,446)	288,470	(325,072)	
66201	MITCHELL COUNTY	30,708	0.082276%	(25,071)	159,140	(179,332)	
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	40,593	0.108761%	(33,142)	210,367	(237,059)	
66301	CITY OF OSAGE	35,689	0.095621%	(29,138)	184,951	(208,418)	
66307	CITY OF SAINT ANSGAR	5,790	0.015512%	(4,727)	30,004	(33,811)	
67201	MONONA COUNTY	45,401	0.121641%	(37,067)	235,279	(265,132)	
67301	CITY OF ONAWA	26,676	0.071472%	(21,779)	138,241	(155,781)	
67302	CITY OF MAPLETON	12,236	0.032785%	(9,990)	63,412	(71,458)	
67304	CITY OF WHITING	1,845	0.004944%	(1,507)	9,563	(10,777)	
67312	CITY OF BLENCOE	41	0.000111%	(34)	215	(242)	
68201	MONROE COUNTY	45,968	0.123160%	(37,530)	238,218	(268,444)	
68204	MONROE COUNTY HOSPITAL	59,125	0.158413%	(48,272)	306,403	(345,281)	
68301	CITY OF ALBIA	30,430	0.081531%	(24,844)	157,697	(177,706)	
69201	MONTGOMERY COUNTY	59,675	0.159887%	(48,721)	309,254	(348,493)	
69301	CITY OF RED OAK	113,974	0.305368%	(93,052)	590,645	(665,588)	
70201	MUSCATINE COUNTY	242,661	0.650159%	(198,117)	1,257,543	(1,417,103)	
70302	CITY OF WILTON	27,149	0.072739%	(22,165)	140,692	(158,543)	
70303	CITY OF WEST LIBERTY	42,879	0.114885%	(35,008)	222,211	(250,406)	
70304	CITY OF MUSCATINE	3,616	0.009688%	(2,952)	18,738	(21,116)	
70307	CITY OF NICHOLS	2,239	0.005999%	(1,828)	11,603	(13,075)	
70316	CITY OF ATALISSA	988	0.002647%	(807)	5,120	(5,770)	
70317	CITY OF CONESVILLE	2,137	0.005726%	(1,745)	11,076	(12,481)	
71201	O'BRIEN COUNTY	71,271	0.190956%	(58,188)	369,349	(416,213)	
71301	CITY OF PRIMGHAR	3,831	0.010266%	(3,128)	19,856	(22,375)	
71302	CITY OF SHELDON	54,281	0.145435%	(44,317)	281,301	(316,994)	
71303	CITY OF HARTLEY	249	0.000667%	(203)	1,290	(1,454)	
71306	CITY OF PAULLINA	9,482	0.025405%	(7,741)	49,139	(55,374)	
71323	HARTLEY POLICE DEPARTMENT	10,871	0.029126%	(8,875)	56,335	(63,483)	
71325	SANBORN POLICE DEPARTMENT	13,494	0.036153%	(11,017)	69,928	(78,801)	
71326	SUTHERLAND POLICE DEPARTMENT	3,843	0.010296%	(3,137)	19,915	(22,441)	

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			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					Total Deferred Inflows of Resources		
780	8,215	4,761	13,756	376	324	16,701	17,401	13,811	
10,420	109,727	63,589	183,736	5,020	4,334	223,077	232,431	184,475	
637	6,703	3,884	11,224	307	265	13,627	14,199	11,269	
190	2,004	1,162	3,356	92	79	4,075	4,246	3,370	
3,053	32,153	18,633	53,839	1,471	1,270	65,368	68,109	54,056	
3,530	37,169	21,540	62,239	1,700	1,468	75,565	78,733	62,489	
1,947	20,505	11,883	34,335	938	810	41,687	43,435	34,473	
2,574	27,105	15,708	45,387	1,240	1,071	55,106	57,417	45,570	
2,263	23,831	13,810	39,904	1,090	941	48,448	50,479	40,064	
367	3,866	2,240	6,473	177	153	7,860	8,190	6,500	
2,879	30,315	17,568	50,762	1,387	1,197	61,631	64,215	50,966	
1,692	17,812	10,322	29,826	815	704	36,212	37,731	29,946	
776	8,171	4,735	13,682	374	323	16,611	17,308	13,736	
117	1,232	714	2,063	56	49	2,505	2,610	2,072	
3	28	16	47	1	1	56	58	47	
2,915	30,694	17,788	51,397	1,404	1,212	62,401	65,017	51,603	
3,749	39,479	22,879	66,107	1,806	1,559	80,262	83,627	66,373	
1,930	20,319	11,775	34,024	930	803	41,309	43,042	34,160	
3,784	39,847	23,092	66,723	1,823	1,574	81,009	84,406	66,991	
7,227	76,103	44,103	127,433	3,482	3,006	154,719	161,207	127,946	
15,387	162,032	93,901	271,320	7,413	6,400	329,413	343,226	272,410	
1,722	18,128	10,505	30,355	829	716	36,854	38,399	30,477	
2,719	28,631	16,592	47,942	1,310	1,131	58,208	60,649	48,135	
229	2,414	1,399	4,042	110	95	4,908	5,113	4,059	
142	1,495	866	2,503	68	59	3,039	3,166	2,513	
63	660	382	1,105	30	26	1,341	1,397	1,109	
136	1,427	827	2,390	65	56	2,901	3,022	2,399	
4,519	47,590	27,579	79,688	2,177	1,880	96,751	100,808	80,009	
243	2,558	1,483	4,284	117	101	5,201	5,419	4,301	
3,442	36,245	21,005	60,692	1,658	1,432	73,687	76,777	60,936	
16	166	96	278	8	7	338	353	279	
601	6,331	3,669	10,601	290	250	12,872	13,412	10,645	
689	7,259	4,207	12,155	332	287	14,757	15,376	12,203	
856	9,010	5,222	15,088	412	356	18,318	19,086	15,148	
244	2,566	1,487	4,297	117	101	5,217	5,435	4,314	

Iowa Public Employees' Retirement System

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Protection Occupation Membership Group

As of and for the year ended June 30, 2019

Employer ID #	Employer Name	2019 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Decrease in the	Change in NPL due to 1% Increase in the
						Decrease in the Actuarial Assumed Investment	Increase in the Actuarial Assumed Investment
72201	OSCEOLA COUNTY	42,902	0.114947%	(35,027)	222,332	(250,542)	
73201	PAGE COUNTY	34,238	0.091733%	(27,953)	177,431	(199,944)	
73301	CITY OF SHENANDOAH	47,931	0.128421%	(39,133)	248,394	(279,910)	
73302	CITY OF CLARINDA	51,840	0.138894%	(42,324)	268,650	(302,738)	
73303	CLARINDA REGIONAL HEALTH CENTER	73,823	0.197793%	(60,272)	382,573	(431,115)	
73309	CITY OF ESSEX	481	0.001289%	(393)	2,494	(2,810)	
74201	PALO ALTO COUNTY	19,555	0.052393%	(15,965)	101,339	(114,197)	
74205	PALO ALTO COUNTY HEALTH SYSTEM	29,636	0.079403%	(24,196)	153,583	(173,070)	
74301	CITY OF EMMETSBURG	29,649	0.079439%	(24,207)	153,651	(173,147)	
74303	CITY OF WEST BEND	5,212	0.013963%	(4,255)	27,008	(30,435)	
75201	PLYMOUTH COUNTY	77,690	0.208155%	(63,429)	402,615	(453,700)	
75301	CITY OF AKRON	16,078	0.043079%	(13,127)	83,323	(93,895)	
75302	CITY OF REMSEN	10,309	0.027621%	(8,417)	53,425	(60,204)	
75304	CITY OF KINGSLEY	10,102	0.027067%	(8,248)	52,353	(58,996)	
75305	CITY OF LE MARS	67,965	0.182098%	(55,489)	352,216	(396,906)	
75306	CITY OF MERRILL	9,460	0.025345%	(7,723)	49,022	(55,242)	
75324	HINTON POLICE DEPARTMENT	6,122	0.016401%	(4,998)	31,724	(35,749)	
76201	POCAHONTAS COUNTY	60,035	0.160851%	(49,014)	311,118	(350,594)	
76301	CITY OF FONDA	5,801	0.015543%	(4,736)	30,063	(33,877)	
76302	CITY OF POCAHONTAS	19,716	0.052824%	(16,097)	102,173	(115,137)	
76303	CITY OF ROLFE	300	0.000805%	(245)	1,557	(1,754)	
76304	CITY OF GILMORE CITY	649	0.001740%	(530)	3,365	(3,792)	
76305	CITY OF LAURENS	15,522	0.041587%	(12,672)	80,438	(90,644)	
76315	POCAHONTAS COMMUNITY HOSPITAL	30,268	0.081096%	(24,712)	156,857	(176,760)	
77043	STATE - DEPT OF COMMERCE/INSURANCE	24,275	0.065040%	(19,819)	125,801	(141,763)	
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	69,674	0.186677%	(56,884)	361,073	(406,887)	
77112	STATE - AIRPORT FIREFIGHTERS	224,376	0.601169%	(183,188)	1,162,785	(1,310,322)	
77113	STATE - CONSERVATION PEACE OFFICERS	966,286	2.588958%	(788,909)	5,007,580	(5,642,957)	
77114	STATE - CORRECTIONS - PROTECTION OCCUPAT	13,578,228	36.379977%	(11,085,724)	70,366,412	(79,294,715)	
77301	CITY OF WEST DES MOINES	360,218	0.965127%	(294,094)	1,866,756	(2,103,616)	
77303	CITY OF MITCHELLVILLE	18,868	0.050554%	(15,405)	97,781	(110,188)	
77305	CITY OF URBANDALE	10,191	0.027304%	(8,320)	52,811	(59,512)	
77308	CITY OF GRIMES	107,202	0.287226%	(87,524)	555,555	(626,045)	
77309	CITY OF ANKENY	103,340	0.276878%	(84,370)	535,540	(603,491)	
77310	CITY OF BONDURANT	26,525	0.071069%	(21,656)	137,462	(154,904)	

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			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					Total Deferred Inflows of Resources		
2,720	28,647	16,601	47,968	1,311	1,131	58,240	60,682	48,162	
2,171	22,862	13,249	38,282	1,046	903	46,478	48,427	38,435	
3,039	32,005	18,548	53,592	1,464	1,264	65,067	67,795	53,807	
3,287	34,615	20,060	57,962	1,584	1,367	70,373	73,324	58,195	
4,681	49,294	28,567	82,542	2,255	1,947	100,215	104,417	82,873	
31	321	186	538	15	13	653	681	540	
1,240	13,057	7,567	21,864	597	516	26,546	27,659	21,952	
1,879	19,789	11,468	33,136	905	782	40,231	41,918	33,269	
1,880	19,798	11,473	33,151	906	782	40,249	41,937	33,284	
330	3,480	2,017	5,827	159	137	7,075	7,371	5,850	
4,926	51,876	30,063	86,865	2,373	2,049	105,465	109,887	87,215	
1,020	10,736	6,222	17,978	491	424	21,826	22,741	18,049	
654	6,884	3,989	11,527	315	272	13,995	14,582	11,573	
641	6,746	3,909	11,296	309	266	13,714	14,289	11,341	
4,310	45,382	26,300	75,992	2,076	1,793	92,263	96,132	76,297	
600	6,316	3,660	10,576	289	249	12,841	13,379	10,619	
388	4,088	2,369	6,845	187	161	8,310	8,658	6,872	
3,807	40,087	23,231	67,125	1,834	1,583	81,497	84,914	67,395	
368	3,873	2,245	6,486	177	153	7,875	8,205	6,512	
1,250	13,165	7,629	22,044	602	520	26,764	27,886	22,133	
19	201	116	336	9	8	408	425	337	
41	434	251	726	20	17	881	918	729	
984	10,364	6,006	17,354	474	409	21,071	21,954	17,424	
1,919	20,211	11,713	33,843	925	798	41,089	42,812	33,978	
1,539	16,209	9,394	27,142	742	640	32,954	34,336	27,251	
4,418	46,523	26,961	77,902	2,128	1,838	94,583	98,549	78,216	
14,228	149,822	86,825	250,875	6,854	5,918	304,591	317,363	251,883	
61,274	645,217	373,916	1,080,407	29,520	25,485	1,311,733	1,366,738	1,084,745	
861,002	9,066,557	5,254,252	15,181,811	414,798	358,111	18,432,454	19,205,363	15,242,812	
22,842	240,527	139,390	402,759	11,004	9,500	488,996	509,500	404,378	
1,196	12,599	7,301	21,096	576	498	25,614	26,688	21,181	
646	6,805	3,943	11,394	311	269	13,834	14,414	11,440	
6,798	71,582	41,483	119,863	3,275	2,827	145,527	151,629	120,345	
6,553	69,003	39,989	115,545	3,157	2,725	140,285	146,167	116,009	
1,682	17,712	10,264	29,658	810	700	36,008	37,518	29,777	

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, 2019

Employer ID #	Employer Name	2019 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%)
77314	CITY OF WINDSOR HEIGHTS	139,313	0.373258%	(113,739)	721,959	(813,563)
77320	CITY OF CLIVE	159,129	0.426353%	(129,918)	824,655	(929,289)
77321	CITY OF PLEASANT HILL	187,557	0.502520%	(153,128)	971,978	(1,095,305)
77322	CITY OF POLK CITY	69,977	0.187487%	(57,131)	362,639	(408,652)
77334	ALTOONA POLICE DEPT	367,013	0.983332%	(299,641)	1,901,968	(2,143,296)
77338	JOHNSTON POLICE DEPARTMENT	389,629	1.043929%	(318,106)	2,019,175	(2,275,374)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	13,742	0.036818%	(11,219)	71,213	(80,249)
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	39,153	0.104901%	(31,965)	202,900	(228,645)
78201	POTTAWATTAMIE COUNTY	699,694	1.874682%	(571,255)	3,626,023	(4,086,105)
78307	CITY OF OAKLAND	864	0.002314%	(705)	4,476	(5,044)
78311	CITY OF AVOCAS	15,516	0.041572%	(12,668)	80,409	(90,611)
78313	CITY OF CARTER LAKE	65,030	0.174235%	(53,093)	337,007	(379,767)
79201	POWESHIEK COUNTY	65,068	0.174336%	(53,124)	337,202	(379,987)
79301	CITY OF GRINNELL	1,157	0.003101%	(945)	5,998	(6,759)
79304	CITY OF MONTEZUMA	746	0.001998%	(609)	3,865	(4,355)
80201	RINGGOLD COUNTY	25,740	0.068965%	(21,015)	133,393	(150,318)
80203	RINGGOLD COUNTY HOSPITAL	30,985	0.083019%	(25,297)	160,575	(180,949)
81201	SAC COUNTY	73,116	0.195898%	(59,694)	378,908	(426,985)
81305	CITY OF LAKE VIEW	19,894	0.053301%	(16,242)	103,095	(116,176)
81320	SAC CITY POLICE DEPT	29,203	0.078243%	(23,842)	151,337	(170,540)
82201	SCOTT COUNTY	554,641	1.486042%	(452,827)	2,874,313	(3,239,015)
82303	CITY OF ELDRIDGE	55,382	0.148385%	(45,216)	287,008	(323,424)
82304	CITY OF WALCOTT	19,806	0.053067%	(16,170)	102,642	(115,665)
82305	CITY OF BUFFALO	19,816	0.053091%	(16,178)	102,690	(115,719)
82309	CITY OF PRINCETON	8,598	0.023036%	(7,020)	44,557	(50,210)
82311	CITY OF LE CLAIRE	43,946	0.117744%	(35,879)	227,741	(256,638)
82316	CITY OF BLUE GRASS	14,670	0.039305%	(11,977)	76,025	(85,671)
82324	CITY OF MCCAUUSLAND	446	0.001194%	(364)	2,310	(2,603)
83201	SHELBY COUNTY	37,425	0.100272%	(30,555)	193,947	(218,555)
83301	CITY OF HARLAN	55,866	0.149682%	(45,611)	289,515	(326,250)
84201	SIOUX COUNTY	98,198	0.263099%	(80,172)	508,889	(573,458)
84301	CITY OF HAWARDEN	25,886	0.069356%	(21,134)	134,149	(151,170)
84303	CITY OF ROCK VALLEY	38,091	0.102057%	(31,099)	197,400	(222,447)
84304	CITY OF SIOUX CENTER	51,721	0.138575%	(42,226)	268,032	(302,041)
84307	CITY OF ORANGE CITY	44,261	0.118589%	(36,136)	229,375	(258,479)

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
8,834	93,023	53,909	155,766	4,256	3,674	189,117	197,047	156,391
10,090	106,255	61,577	177,922	4,861	4,197	216,018	225,076	178,637
11,893	125,237	72,577	209,707	5,730	4,947	254,609	265,286	210,550
4,437	46,725	27,078	78,240	2,138	1,846	94,993	98,977	78,555
23,272	245,064	142,020	410,356	11,212	9,680	498,220	519,112	412,005
24,707	260,166	150,772	435,645	11,903	10,276	528,922	551,101	437,395
871	9,176	5,317	15,364	420	362	18,654	19,436	15,426
2,483	26,143	15,151	43,777	1,196	1,033	53,150	55,379	43,952
44,369	467,205	270,756	782,330	21,375	18,454	949,836	989,665	785,471
55	577	334	966	26	23	1,173	1,222	970
984	10,360	6,004	17,348	474	409	21,063	21,946	17,418
4,124	43,423	25,164	72,711	1,987	1,715	88,279	91,981	73,003
4,126	43,448	25,179	72,753	1,988	1,716	88,330	92,034	73,045
73	773	448	1,294	35	31	1,571	1,637	1,299
47	498	289	834	23	20	1,012	1,055	837
1,632	17,187	9,960	28,779	786	679	34,942	36,407	28,896
1,965	20,690	11,990	34,645	947	817	42,063	43,827	34,784
4,636	48,821	28,293	81,750	2,234	1,928	99,255	103,417	82,079
1,261	13,284	7,698	22,243	608	525	27,006	28,139	22,333
1,852	19,499	11,300	32,651	892	770	39,643	41,305	32,783
35,171	370,349	214,626	620,146	16,944	14,628	752,925	784,497	622,635
3,512	36,980	21,431	61,923	1,692	1,461	75,182	78,335	62,172
1,256	13,225	7,664	22,145	605	522	26,887	28,014	22,234
1,257	13,231	7,668	22,156	605	523	26,900	28,028	22,245
545	5,741	3,327	9,613	263	227	11,672	12,162	9,652
2,787	29,344	17,005	49,136	1,342	1,159	59,657	62,158	49,333
930	9,796	5,677	16,403	448	387	19,915	20,750	16,469
28	298	172	498	14	12	605	631	500
2,373	24,990	14,482	41,845	1,143	987	50,804	52,934	42,013
3,542	37,303	21,618	62,463	1,707	1,473	75,838	79,018	62,715
6,227	65,569	37,999	109,795	3,000	2,590	133,303	138,893	110,236
1,641	17,285	10,017	28,943	791	683	35,140	36,614	29,059
2,415	25,435	14,740	42,590	1,164	1,005	51,709	53,878	42,761
3,280	34,535	20,014	57,829	1,580	1,364	70,211	73,155	58,061
2,807	29,554	17,127	49,488	1,352	1,167	60,085	62,604	49,687

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, 2019

Employer ID #	Employer Name	2019 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%)
84320	ORANGE CITY AREA HEALTH SYSTEM	23,752	0.063639%	(19,392)	123,090	(138,708)
85001	IOWA STATE UNIV OF SCIENCE & TECH	91,224	0.244415%	(74,478)	472,750	(532,734)
85101	DEPT OF TRANS PROTECTION OCCUPATION	751,899	2.014553%	(613,877)	3,896,563	(4,390,971)
85201	STORY COUNTY	233,141	0.624652%	(190,344)	1,208,206	(1,361,506)
85204	STORY CO MEDICAL CENTER	48,908	0.131038%	(39,930)	253,455	(285,614)
85301	CITY OF HUXLEY	37,398	0.100201%	(30,533)	193,809	(218,400)
85305	CITY OF STORY CITY	35,158	0.094198%	(28,704)	182,198	(205,316)
85318	CITY OF NEVADA	66,445	0.178025%	(54,248)	344,337	(388,027)
85322	CITY OF ROLAND	934	0.002503%	(763)	4,841	(5,455)
85327	MARY GREELEY MEDICAL CENTER	138,428	0.370888%	(113,017)	717,375	(808,398)
86201	TAMA COUNTY	36,585	0.098022%	(29,869)	189,595	(213,651)
86301	CITY OF TAMA	42,029	0.112607%	(34,314)	217,805	(245,440)
86302	CITY OF GLADBROOK	3,716	0.009956%	(3,034)	19,257	(21,700)
86303	CITY OF TRAER	13,629	0.036517%	(11,127)	70,631	(79,593)
86306	CITY OF DYSART	26,671	0.071459%	(21,775)	138,216	(155,754)
86308	CITY OF TOLEDO	33,598	0.090020%	(27,431)	174,117	(196,209)
87201	TAYLOR COUNTY	32,452	0.086948%	(26,495)	168,176	(189,515)
87306	CITY OF CLEARFIELD	8	0.000022%	(7)	42	(48)
87310	CITY OF LENOX	241	0.000646%	(197)	1,249	(1,407)
88201	UNION COUNTY	23,420	0.062748%	(19,121)	121,367	(136,767)
88204	GREATER REGIONAL MEDICAL CENTER	92,657	0.248255%	(75,648)	480,176	(541,102)
88301	CITY OF CRESTON	4,621	0.012380%	(3,772)	23,945	(26,983)
88306	CITY OF AFTON	4,036	0.010813%	(3,295)	20,915	(23,569)
89201	VAN BUREN COUNTY	29,607	0.079325%	(24,172)	153,431	(172,898)
89204	VAN BUREN COUNTY HOSPITAL	62,276	0.166856%	(50,844)	322,733	(363,683)
89301	CITY OF FARMINGTON	123	0.000328%	(100)	635	(715)
90201	WAPELLO COUNTY	83,210	0.222943%	(67,935)	431,218	(485,933)
91201	WARREN COUNTY	13,680	0.036652%	(11,169)	70,893	(79,888)
91301	CITY OF INDIANOLA	108,319	0.290218%	(88,435)	561,341	(632,566)
91303	CITY OF CARLISLE	69,779	0.186958%	(56,970)	361,616	(407,498)
91307	CITY OF NORWALK	205,810	0.551423%	(168,030)	1,066,566	(1,201,895)
92201	WASHINGTON COUNTY	88,999	0.238453%	(72,661)	461,217	(519,738)
92301	CITY OF WASHINGTON	105,541	0.282775%	(86,167)	546,946	(616,344)
93201	WAYNE COUNTY	40,966	0.109760%	(33,446)	212,298	(239,235)
93204	WAYNE COUNTY HOSPITAL	62,846	0.168383%	(51,310)	325,688	(367,012)

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
1,506	15,860	9,191	26,557	726	626	32,243	33,595	26,664
5,785	60,913	35,300	101,998	2,787	2,406	123,837	129,030	102,407
47,679	502,065	290,957	840,701	22,970	19,830	1,020,702	1,063,502	844,076
14,784	155,675	90,217	260,676	7,122	6,149	316,489	329,760	261,722
3,101	32,657	18,925	54,683	1,494	1,290	66,393	69,177	54,904
2,371	24,972	14,472	41,815	1,142	986	50,768	52,896	41,983
2,229	23,476	13,605	39,310	1,074	927	47,727	49,728	39,468
4,213	44,367	25,712	74,292	2,030	1,752	90,199	93,981	74,590
59	624	361	1,044	29	25	1,268	1,322	1,049
8,778	92,432	53,566	154,776	4,229	3,651	187,916	195,796	155,398
2,320	24,429	14,157	40,906	1,118	965	49,664	51,747	41,070
2,665	28,064	16,263	46,992	1,284	1,108	57,054	59,446	47,181
236	2,481	1,438	4,155	114	98	5,044	5,256	4,171
864	9,101	5,274	15,239	416	359	18,502	19,277	15,300
1,691	17,809	10,321	29,821	815	703	36,206	37,724	29,940
2,130	22,435	13,001	37,566	1,026	886	45,610	47,522	37,717
2,058	21,669	12,558	36,285	991	856	44,054	45,901	36,430
1	5	3	9	-	-	11	11	9
15	161	93	269	7	6	327	340	270
1,485	15,638	9,062	26,185	715	618	31,792	33,125	26,291
5,875	61,870	35,855	103,600	2,831	2,444	125,782	131,057	104,016
293	3,085	1,788	5,166	141	122	6,272	6,535	5,187
256	2,695	1,562	4,513	123	106	5,479	5,708	4,531
1,877	19,769	11,457	33,103	904	781	40,191	41,876	33,236
3,949	41,583	24,098	69,630	1,902	1,642	84,540	88,084	69,911
8	82	47	137	4	3	166	173	138
5,276	55,562	32,199	93,037	2,542	2,195	112,957	117,694	93,411
867	9,134	5,294	15,295	418	361	18,570	19,349	15,357
6,869	72,328	41,915	121,112	3,309	2,857	147,043	153,209	121,598
4,425	46,593	27,002	78,020	2,132	1,840	94,725	98,697	78,333
13,050	137,425	79,640	230,115	6,287	5,428	279,387	291,102	231,040
5,643	59,427	34,439	99,509	2,719	2,347	120,816	125,882	99,909
6,692	70,473	40,840	118,005	3,224	2,784	143,272	149,280	118,480
2,598	27,354	15,852	45,804	1,251	1,080	55,611	57,942	45,988
3,985	41,964	24,319	70,268	1,920	1,657	85,314	88,891	70,551

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, 2019

Employer ID #	Employer Name	2019 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%)
93301	CITY OF CORYDON	3,096	0.008294%	(2,527)	16,043	(18,078)
93302	CITY OF SEYMOUR	4,300	0.011521%	(3,511)	22,284	(25,112)
94201	WEBSTER COUNTY	96,027	0.257285%	(78,400)	497,642	(560,785)
94305	CITY OF GOWRIE	4,415	0.011829%	(3,605)	22,880	(25,783)
94307	CITY OF DAYTON	3,927	0.010522%	(3,206)	20,353	(22,935)
94314	CITY OF OTHO	1,282	0.003435%	(1,047)	6,644	(7,487)
94318	CITY OF DUNCOMBE	1,120	0.003000%	(914)	5,803	(6,539)
95201	WINNEBAGO COUNTY	24,321	0.065162%	(19,856)	126,037	(142,029)
95301	CITY OF FOREST CITY	70,927	0.190034%	(57,907)	367,565	(414,203)
95311	CITY OF LAKE MILLS	30,126	0.080717%	(24,596)	156,123	(175,932)
95317	BUFFALO CENTER POLICE DEPT	4,418	0.011837%	(3,607)	22,896	(25,801)
96201	WINNESHEIK COUNTY	52,374	0.140326%	(42,760)	271,420	(305,858)
96205	WINNESHEIK MEDICAL CENTER	71,265	0.190940%	(58,183)	369,317	(416,177)
96308	CITY OF CALMAR	6,121	0.016401%	(4,998)	31,723	(35,748)
97201	WOODBURY COUNTY	470,799	1.261407%	(384,377)	2,439,822	(2,749,394)
97301	CITY OF SIOUX CITY	117,918	0.315937%	(96,272)	611,088	(688,624)
97306	CITY OF SERGEANT BLUFF	52,890	0.141707%	(43,181)	274,091	(308,868)
97308	CITY OF MOVILLE	9,145	0.024502%	(7,466)	47,392	(53,405)
98201	WORTH COUNTY	49,909	0.133721%	(40,747)	258,644	(291,461)
98302	CITY OF MANLY	9,704	0.026001%	(7,923)	50,291	(56,672)
99201	WRIGHT COUNTY	66,015	0.176873%	(53,897)	342,108	(385,516)
99301	CITY OF CLARION	46,271	0.123973%	(37,777)	239,789	(270,214)
99302	CITY OF EAGLE GROVE	47,040	0.126034%	(38,405)	243,775	(274,706)
99304	CITY OF BELMOND	24,264	0.065011%	(19,810)	125,746	(141,701)
99311	IOWA SPECIALTY HOSPITAL-CLARION	20,645	0.055313%	(16,855)	106,988	(120,563)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	29,960	0.080272%	(24,460)	155,262	(174,963)
Total for all entities		\$ 37,323,356	100.000000%	\$ (30,472,046)	193,420,720	(217,962,521)

* - 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.

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			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					Total Deferred Inflows of Resources		
196	2,067	1,198	3,461	95	82	4,202	4,379	3,475	
273	2,871	1,664	4,808	131	113	5,837	6,081	4,827	
6,089	64,120	37,159	107,368	2,934	2,533	130,357	135,824	107,800	
280	2,948	1,708	4,936	135	116	5,993	6,244	4,956	
249	2,622	1,520	4,391	120	104	5,331	5,555	4,409	
81	856	496	1,433	39	34	1,740	1,813	1,439	
71	748	433	1,252	34	30	1,520	1,584	1,257	
1,542	16,240	9,411	27,193	743	641	33,015	34,399	27,302	
4,498	47,360	27,446	79,304	2,167	1,871	96,284	100,322	79,622	
1,910	20,116	11,658	33,684	920	795	40,896	42,611	33,819	
280	2,950	1,710	4,940	135	117	5,998	6,250	4,960	
3,321	34,972	20,267	58,560	1,600	1,381	71,098	74,079	58,795	
4,519	47,586	27,577	79,682	2,177	1,880	96,742	100,799	80,002	
388	4,087	2,369	6,844	187	161	8,310	8,658	6,872	
29,855	314,366	182,182	526,403	14,382	12,417	639,111	665,910	528,516	
7,477	78,737	45,630	131,844	3,602	3,110	160,074	166,786	132,374	
3,354	35,316	20,466	59,136	1,616	1,395	71,798	74,809	59,374	
580	6,106	3,539	10,225	279	241	12,414	12,934	10,266	
3,165	33,326	19,313	55,804	1,525	1,316	67,752	70,593	56,028	
615	6,480	3,755	10,850	296	256	13,174	13,726	10,894	
4,186	44,080	25,545	73,811	2,017	1,741	89,615	93,373	74,108	
2,934	30,896	17,905	51,735	1,414	1,220	62,813	65,447	51,943	
2,983	31,410	18,203	52,596	1,437	1,241	63,857	66,535	52,807	
1,539	16,202	9,389	27,130	741	640	32,939	34,320	27,239	
1,309	13,785	7,989	23,083	631	544	28,025	29,200	23,176	
1,900	20,005	11,593	33,498	915	790	40,671	42,376	33,633	
2,366,690	24,921,829	14,442,700	41,731,219	1,140,179	984,362	50,666,484	52,791,025	41,898,902	

Iowa Public Employees' Retirement System

Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2019

(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 System's actuarial program. The 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

IPERS participation is mandatory for most employees of the state of Iowa and its political subdivisions, including public school systems. Exceptions include those employees covered by a retirement system at least partially supported by public contributions, other than Social Security. Membership is optional for the members of the Iowa General Assembly and certain other individuals.

At June 30, 2019, IPERS had 172,304 contributing (active) members, employed by 1,948 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 for general informational purposes only. The plan documents contain more information.

1. Vesting – Regular members who complete seven years of covered service or reach the age of 65 while in IPERS-covered employment become vested. Special Service members who complete four years of covered service or reach the age of 55 while in IPERS-covered employment become vested.
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, anytime 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 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 2019, pursuant to the required rate, Regular members contributed 6.29 percent of pay and their employers contributed 9.44 percent for a total rate of 15.73 percent. Sheriff and Deputy members and their employers both contributed 9.76 percent of pay for a total rate of 19.52 percent. Protection Occupation members contributed 6.81 percent of pay and their employers contributed 10.21 percent for a total rate of 17.02 percent.

2019 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 2019, up to the cutoff date of August 2, 2019. 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, 2019, 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. Employee 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 them. Benefits and refunds are recognized when due and payable according to 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, by phone at 515-281-0020 or 1-800-622-3849, by mail at Iowa Public Employees' Retirement System, P.O. Box 9117, Des Moines, IA 50306-9117, or at 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 or 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 5.50 years for the year ended June 30, 2019. The non-current amounts are presented as deferred outflows or 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 5.50 years for the year ended June 30, 2019. The non-current amounts are presented as deferred outflows 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 118, 126 and 154, 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 5.50 years for the year ended June 30, 2019.

(3) Net Pension Liability

The components of the net pension liability of the System at June 30, 2019 were as follows:

Regular Members	
Total pension liability	\$ 37,324,200,774
Plan fiduciary net position	<u>31,494,644,130</u>
Net pension liability	<u><u>\$ 5,829,556,644</u></u>
Plan fiduciary net position as a percentage of the total pension liability	84.38%
Sheriffs and Deputies	
Total pension liability	\$ 730,785,263
Plan fiduciary net position	<u>739,211,795</u>
Net pension liability	<u><u>\$ (8,426,532)</u></u>
Plan fiduciary net position as a percentage of the total pension liability	101.15%
Protection Occupation Members	
Total pension liability	\$ 1,746,352,760
Plan fiduciary net position	<u>1,776,824,806</u>
Net pension liability	<u><u>\$ (30,472,046)</u></u>
Plan fiduciary net position as a percentage of the total pension liability	101.74%
Total Membership	
Total pension liability	\$ 39,801,338,797
Plan fiduciary net position	<u>34,010,680,731</u>
Net pension liability	<u><u>\$ 5,790,658,066</u></u>
Plan fiduciary net position as a percentage of the total pension liability	85.45%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2019, 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%
- Projected salary increases: 3.25%–16.25% depending upon years of service
- Mortality tables: RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments
- Inflation rate: 2.6%
- Payroll increase assumption: 3.25%

The actuarial assumptions used in the June 30, 2019, valuation are based on the results of the most recent actuarial experience studies. An experience study of the System's demographic assumptions was presented to the investment Board in June 2018. This study included information on mortality, retirement, disability and termination rates, as well as salary trends, for the period of July 1, 2013 – June 30, 2017. 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 actuarial assumed investment return reflects the anticipated returns on current and future plan assets and provides a discount rate to determine the present value of future benefit payments.

Best estimates of arithmetic real rates of return for each major asset class included in IPERS' target asset allocation as of June 30, 2019, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	5.60%
International equity	15.0%	6.08%
Global smart beta equity	3.0%	5.82%
Core-plus fixed income	27.0%	1.71%
Public credit	3.5%	3.32%
Public real assets	7.0%	2.81%
Cash	1.0%	-0.21%
Private equity	11.0%	10.13%
Private real assets	7.5%	4.76%
Private credit	3.0%	3.01%
Total	100.0%	

Discount Rate – The discount rate used to calculate the TPL is 7 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 is 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 – GASB 67 requires the disclosure of the sensitivity of the NPL to changes in the discount rate. The table below shows the NPL if it were calculated using discount rates 1 percentage point lower and 1 percentage point higher than the actuarial assumed investment return of 7 percent.

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
All Membership Groups			
Total Pension Liability	\$44,638,561,314	\$39,801,338,797	\$35,744,297,939
Fiduciary Net Position	<u>\$34,010,680,731</u>	<u>\$34,010,680,731</u>	<u>\$34,010,680,731</u>
Net Pension Liability	\$10,627,880,583	\$5,790,658,066	\$1,733,617,208
Regular Members			
Total Pension Liability	\$41,846,054,863	\$37,324,200,774	\$33,531,319,247
Fiduciary Net Position	<u>\$31,494,644,130</u>	<u>\$31,494,644,130</u>	<u>\$31,494,644,130</u>
Net Pension Liability	\$10,351,410,733	\$5,829,556,644	\$2,036,675,117
Sheriffs and Deputies			
Total Pension Liability	\$822,260,925	\$730,785,263	\$654,116,407
Fiduciary Net Position	<u>\$739,211,795</u>	<u>\$739,211,795</u>	<u>\$739,211,795</u>
Net Pension Liability	\$83,049,130	(\$8,426,532)	(\$85,095,388)
Protection Occupation			
Total Pension Liability	\$1,970,245,526	\$1,746,352,760	\$1,558,862,285
Fiduciary Net Position	<u>\$1,776,824,806</u>	<u>\$1,776,824,806</u>	<u>\$1,776,824,806</u>
Net Pension Liability	\$193,420,720	(\$30,472,046)	(\$217,962,521)

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, 2019, for each of the three membership groups, as well as the total membership.

Regular Membership - Deferred Outflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 2,877,452	\$ 0	\$ 2,877,452	\$ 0		
FY 2015 Base	12,246,514	0	9,719,455		2,527,059	
FY 2016 Base	0	0	0		0	
FY 2017 Base	19,561,954	0	5,927,864		13,634,090	
FY 2018 Base	0	0	0		0	
FY 2019 Base	0	0	0		0	
Total	\$ 34,685,920	\$ 0	\$ 18,524,771	\$ 16,161,149		
Changes of assumptions						
FY 2014 Base	\$ 11,684,569	\$ 0	\$ 11,684,569	\$ 0		
FY 2015 Base	0	0	0		0	
FY 2016 Base	0	0	0		0	
FY 2017 Base	839,316,345	0	254,338,287		584,978,058	
FY 2018 Base	51,478,611	0	12,027,713		39,450,898	
FY 2019 Base	0	0	0		0	
Total	\$ 902,479,525	\$ 0	\$ 278,050,569	\$ 624,428,956		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		
FY 2015 Base	185,956,710	0	185,956,710	0		
FY 2016 Base	551,159,665	0	275,579,832		275,579,833	
FY 2017 Base	0	0	0		0	
FY 2018 Base	0	0	0		0	
FY 2019 Base	0	0	0		0	
Total	\$ 737,116,375	\$ 0	\$ 461,536,542	\$ 275,579,833		
Total	\$ 1,674,281,820	\$ 0	\$ 758,111,882	\$ 916,169,938		
Regular Membership - Deferred Inflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (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	39,970,122	0	17,228,502		22,741,620	
FY 2017 Base	0	0	0		0	
FY 2018 Base	103,013,495	0	24,068,574		78,944,921	
FY 2019 Base	0	131,894,754	23,980,864		107,913,890	
Total	\$ 142,983,617	\$ 131,894,754	\$ 65,277,940	\$ 209,600,431		
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	0	0	0	0		
FY 2018 Base	0	0	0	0		
FY 2019 Base	0	0	0	0		
Total	\$ 0	\$ 0	\$ 0	\$ 0		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		
FY 2015 Base	0	0	0	0		
FY 2016 Base	0	0	0	0		
FY 2017 Base	661,308,604	0	220,436,202		440,872,402	
FY 2018 Base	249,632,935	0	62,408,234		187,224,701	
FY 2019 Base	0	380,504,592	76,100,918		304,403,674	
Total	\$ 910,941,539	\$ 380,504,592	\$ 358,945,354	\$ 932,500,777		
Total	\$ 1,053,925,156	\$ 512,399,346	\$ 424,223,294	\$ 1,142,101,208		

Sheriffs and Deputies - Deferred Outflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		0
FY 2015 Base	0	0	0	0		0
FY 2016 Base	0	0	0	0		0
FY 2017 Base	2,091,956	0	633,926	1,458,030		
FY 2018 Base	0	0	0	0		0
FY 2019 Base	0	0	0	0		0
Total	\$ 2,091,956	\$ 0	\$ 633,926	\$ 1,458,030		
Changes of assumptions						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		0
FY 2015 Base	0	0	0	0		0
FY 2016 Base	0	0	0	0		0
FY 2017 Base	16,949,549	0	5,136,227	11,813,322		
FY 2018 Base	0	0	0	0		0
FY 2019 Base	0	0	0	0		0
Total	\$ 16,949,549	\$ 0	\$ 5,136,227	\$ 11,813,322		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		0
FY 2015 Base	4,027,716	0	4,027,716	0		0
FY 2016 Base	12,182,183	0	6,091,092	6,091,091		
FY 2017 Base	0	0	0	0		0
FY 2018 Base	0	0	0	0		0
FY 2019 Base	0	0	0	0		0
Total	\$ 16,209,899	\$ 0	\$ 10,118,808	\$ 6,091,091		
Total	\$ 35,251,404	\$ 0	\$ 15,888,961	\$ 19,362,443		
Sheriffs and Deputies - Deferred Inflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 241,766	\$ 0	\$ 241,766	\$ 0		0
FY 2015 Base	29,297	0	23,250	6,047		
FY 2016 Base	1,177,325	0	507,468	669,857		
FY 2017 Base	0	0	0	0		0
FY 2018 Base	2,839,904	0	663,529	2,176,375		
FY 2019 Base	0	100,168	18,212	81,956		
Total	\$ 4,288,292	\$ 100,168	\$ 1,454,225	\$ 2,934,235		
Changes of assumptions						
FY 2014 Base	\$ 296,187	\$ 0	\$ 296,187	\$ 0		0
FY 2015 Base	0	0	0	0		0
FY 2016 Base	0	0	0	0		0
FY 2017 Base	0	0	0	0		0
FY 2018 Base	22,118,473	0	5,167,868	16,950,605		
FY 2019 Base	0	0	0	0		0
Total	\$ 22,414,660	\$ 0	\$ 5,464,055	\$ 16,950,605		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0		0
FY 2015 Base	0	0	0	0		0
FY 2016 Base	0	0	0	0		0
FY 2017 Base	14,840,198	0	4,946,732	9,893,466		
FY 2018 Base	5,623,446	0	1,405,861	4,217,585		
FY 2019 Base	0	8,883,510	1,776,702	7,106,808		
Total	\$ 20,463,644	\$ 8,883,510	\$ 8,129,295	\$ 21,217,859		
Total	\$ 47,166,596	\$ 8,983,678	\$ 15,047,575	\$ 41,102,699		

Protection Occupation - Deferred Outflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0	0	0
FY 2016 Base	0	0	0	0	0	0
FY 2017 Base	827,223	0	250,674	576,549		
FY 2018 Base	0	0	0	0	0	0
FY 2019 Base	0	2,187,950	397,809	1,790,141		
Total	\$ 827,223	\$ 2,187,950	\$ 648,483	\$ 2,366,690		
Changes of assumptions						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0	0	0
FY 2016 Base	0	0	0	0	0	0
FY 2017 Base	35,757,406	0	10,835,577	24,921,829		
FY 2018 Base	0	0	0	0	0	0
FY 2019 Base	0	0	0	0	0	0
Total	\$ 35,757,406	\$ 0	\$ 10,835,577	\$ 24,921,829		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	9,512,487	0	9,512,487	0	0	0
FY 2016 Base	28,885,398	0	14,442,698	14,442,700		
FY 2017 Base	0	0	0	0	0	0
FY 2018 Base	0	0	0	0	0	0
FY 2019 Base	0	0	0	0	0	0
Total	\$ 38,397,885	\$ 0	\$ 23,955,185	\$ 14,442,700		
Total	\$ 74,982,514	\$ 2,187,950	\$ 35,439,245	\$ 41,731,219		
Protection Occupation - Deferred Inflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 459,978	\$ 0	\$ 459,978	\$ 0	\$ 0	\$ 0
FY 2015 Base	885,530	0	702,801	182,729		
FY 2016 Base	435,966	0	187,916	248,050		
FY 2017 Base	0	0	0	0	0	0
FY 2018 Base	925,680	0	216,280	709,400		
FY 2019 Base	0	0	0	0	0	0
Total	\$ 2,707,154	\$ 0	\$ 1,566,975	\$ 1,140,179		
Changes of assumptions						
FY 2014 Base	\$ 10,980	\$ 0	\$ 10,980	\$ 0	0	0
FY 2015 Base	0	0	0	0	0	0
FY 2016 Base	0	0	0	0	0	0
FY 2017 Base	0	0	0	0	0	0
FY 2018 Base	1,284,472	0	300,110	984,362		
FY 2019 Base	0	0	0	0	0	0
Total	\$ 1,295,452	\$ 0	\$ 311,090	\$ 984,362		
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0	0	0
FY 2016 Base	0	0	0	0	0	0
FY 2017 Base	35,280,377	0	11,760,125	23,520,252		
FY 2018 Base	13,713,881	0	3,428,470	10,285,411		
FY 2019 Base	0	21,076,026	4,215,205	16,860,821		
Total	\$ 48,994,258	\$ 21,076,026	\$ 19,403,800	\$ 50,666,484		
Total	\$ 52,996,864	\$ 21,076,026	\$ 21,281,865	\$ 52,791,025		

Total Membership						
	Deferred Outflows of Resources					
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 2,877,452	\$ 0	\$ 2,877,452	\$ 0	\$ 0	
FY 2015 Base	\$ 12,246,514	\$ 0	\$ 9,719,455			\$ 2,527,059
FY 2016 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2017 Base	\$ 22,481,133	\$ 0	\$ 6,812,464			\$ 15,668,669
FY 2018 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2019 Base	\$ 0	\$ 2,187,950	\$ 397,809			\$ 1,790,141
Total	\$ 37,605,099	\$ 2,187,950	\$ 19,807,180			\$ 19,985,869
Changes of assumptions						
FY 2014 Base	\$ 11,684,569	\$ 0	\$ 11,684,569	\$ 0	\$ 0	
FY 2015 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2016 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2017 Base	\$ 892,023,300	\$ 0	\$ 270,310,091			\$ 621,713,209
FY 2018 Base	\$ 51,478,611	\$ 0	\$ 12,027,713			\$ 39,450,898
FY 2019 Base	\$ 0	\$ 0	\$ 0			\$ 0
Total	\$ 955,186,480	\$ 0	\$ 294,022,373			\$ 661,164,107
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2015 Base	\$ 199,496,913	\$ 0	\$ 199,496,913			\$ 0
FY 2016 Base	\$ 592,227,246	\$ 0	\$ 296,113,622			\$ 296,113,624
FY 2017 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2018 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2019 Base	\$ 0	\$ 0	\$ 0			\$ 0
Total	\$ 791,724,159	\$ 0	\$ 495,610,535			\$ 296,113,624
Total	\$ 1,784,515,738	\$ 2,187,950	\$ 809,440,088			\$ 977,263,600
Deferred Inflows of Resources						
	June 30, 2018 (1)	Additions (2)	Recognition (3)	June 30, 2019 (4) = (1) + (2) - (3)		
Differences between expected and actual experience						
FY 2014 Base	\$ 701,744	\$ 0	\$ 701,744	\$ 0	\$ 0	
FY 2015 Base	\$ 914,827	\$ 0	\$ 726,051			\$ 188,776
FY 2016 Base	\$ 41,583,413	\$ 0	\$ 17,923,886			\$ 23,659,527
FY 2017 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2018 Base	\$ 106,779,079	\$ 0	\$ 24,948,383			\$ 81,830,696
FY 2019 Base	\$ 0	\$ 131,994,922	\$ 23,999,076			\$ 107,995,846
Total	\$ 149,979,063	\$ 131,994,922	\$ 68,299,140			\$ 213,674,845
Changes of assumptions						
FY 2014 Base	\$ 307,167	\$ 0	\$ 307,167	\$ 0	\$ 0	
FY 2015 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2016 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2017 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2018 Base	\$ 23,402,945	\$ 0	\$ 5,467,978			\$ 17,934,967
FY 2019 Base	\$ 0	\$ 0	\$ 0			\$ 0
Total	\$ 23,710,112	\$ 0	\$ 5,775,145			\$ 17,934,967
Differences between projected and actual earnings						
FY 2014 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2015 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2016 Base	\$ 0	\$ 0	\$ 0			\$ 0
FY 2017 Base	\$ 711,429,179	\$ 0	\$ 237,143,059			\$ 474,286,120
FY 2018 Base	\$ 268,970,262	\$ 0	\$ 67,242,565			\$ 201,727,697
FY 2019 Base	\$ 0	\$ 410,464,128	\$ 82,092,825			\$ 328,371,303
Total	\$ 980,399,441	\$ 410,464,128	\$ 386,478,449			\$ 1,004,385,120
Total	\$ 1,154,088,616	\$ 542,459,050	\$ 460,552,734			\$ 1,235,994,932

Pension Expense

The following tables show the summary of pension expense as of June 30, 2019, for each of the three membership groups, as well as the total membership.

REGULAR MEMBERS	
Service Cost at end of year	\$807,424,088
Interest on the Total Pension Liability	2,467,854,953
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(23,980,864)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(485,925,506)
Projected earnings on plan investments	(2,065,930,457)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(76,100,918)
Administrative expenses	15,042,973
Recognition of beginning Deferred Outflows of Resources	758,111,882
Recognition of beginning Deferred Inflows of Resources	(324,141,512)
Total Pension Expense	\$1,072,354,639

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.50 years.

SHERIFFS AND DEPUTIES	
Service Cost at end of year	\$20,194,364
Interest on the Total Pension Liability	47,643,194
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(18,212)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(11,543,120)
Projected earnings on plan investments	(48,157,751)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(1,776,702)
Administrative expenses	122,156
Recognition of beginning Deferred Outflows of Resources	15,888,961
Recognition of beginning Deferred Inflows of Resources	(13,252,661)
Total Pension Expense	\$9,100,229

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.50 years

PROTECTION OCCUPATION	
 	
Service Cost at end of year	\$54,828,429
Interest on the Total Pension Liability	113,022,969
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	397,809
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(25,187,547)
Projected earnings on plan investments	(115,454,727)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(4,215,205)
Administrative expenses	532,398
Recognition of beginning Deferred Outflows of Resources	35,041,436
Recognition of beginning Deferred Inflows of Resources	(17,066,660)
Total Pension Expense	\$41,898,902

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.50 years.

ALL MEMBERSHIP GROUPS	
 	
Service Cost at end of year	\$882,446,881
Interest on the Total Pension Liability	2,628,521,116
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(23,601,267)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(522,656,173)
Projected earnings on plan investments	(2,229,542,935)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(82,092,825)
Administrative expenses	15,697,527
Recognition of beginning Deferred Outflows of Resources	809,042,279
Recognition of beginning Deferred Inflows of Resources	(354,460,833)
Total Pension Expense	\$1,123,353,770

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.50 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, 2019, 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
2020	\$550,400,756	\$424,223,294	\$126,177,462
2021	272,293,864	412,507,908	(140,214,044)
2022	90,107,559	186,558,589	(96,451,030)
2023	3,367,759	106,820,983	(103,453,224)
2024	0	11,990,434	(11,990,434)
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
2020	\$11,861,244	\$14,492,419	(\$2,631,175)
2021	5,770,153	14,141,295	(8,371,142)
2022	1,731,046	9,032,174	(7,301,128)
2023	0	3,427,703	(3,427,703)
2024	0	9,108	(9,108)
Thereafter	0	0	0

Protection Occupation			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2020	\$25,926,760	\$20,290,835	\$5,635,925
2021	11,484,060	19,980,326	(8,496,266)
2022	3,723,685	8,160,066	(4,436,381)
2023	397,809	4,359,798	(3,961,989)
2024	198,905	0	198,905
Thereafter	0	0	0

ALL MEMBERSHIP GROUPS			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2020	\$588,188,760	\$459,006,548	\$129,182,212
2021	289,548,077	446,629,529	(157,081,452)
2022	95,562,290	203,750,829	(108,188,539)
2023	3,765,568	114,608,484	(110,842,916)
2024	198,905	11,999,542	(11,800,637)
Thereafter	0	0	0



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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 2019 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, 2019 and the related Notes to Schedules, and have issued our report thereon dated February 26, 2020.

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 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.

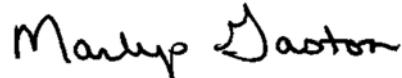
Compliance and Other Matters

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, non-compliance 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 which 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.



Marlys K. Gaston, CPA
Deputy Auditor of State

February 26, 2020

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2019

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:

Marlys K. Gaston, CPA, Deputy
Pamela J. Bormann, CPA, Manager
Cole L. Hocker, CPA, Senior Auditor II
Steven D. Rater, Staff Auditor
Michael S. Team, Assistant Auditor