

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

Rob Sand  
Auditor of State

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Telephone (515) 281-5834 Facsimile (515) 281-6518

**NEWS RELEASE**

Contact: Ernest Ruben  
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**FOR RELEASE**

**April 13, 2022**

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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, 2021.

**AUDIT FINDINGS:**

Consistent with the prior year, Sand reported no findings pertaining to the Schedules reported herein.

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, 2021**

## Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor’s Report	4-5
	<u>Schedule</u>
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer – Regular Membership Group	1 8-107
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer – Sheriffs and Deputies Membership Group	2 110-115
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer – Protection Occupation Membership Group	3 118-141
Notes to Schedules	143-159
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with <u>Government Auditing Standards</u>	160-161
Schedule of Findings	162
Staff	163

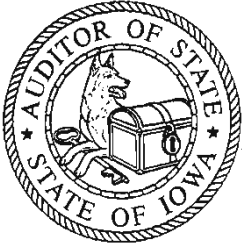
## Iowa Public Employees' Retirement System

### Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
<b>Investment Board</b>		
<b>Voting Members:</b>		
Lisa Stange	Chairperson	April 30, 2023
Phyllis Peterson	Member	April 30, 2022
Michael Duncan	Member	April 30, 2023
Justin Kirchhoff	Member	April 30, 2025
Kris Rowley	Member	April 30, 2025
William Bemis	Member	April 30, 2027
Michael Fitzgerald	Ex Officio Member	
<b>Nonvoting Members:</b>		
Representative Brian Lohse	Member	January 8, 2023
Representative Mary Mascher	Member	January 8, 2023
Senator Tim Goodwin	Member	January 8, 2023
Senator Pam Jochum	Member	January 8, 2023

### IPERS

Gregory S. Samorajski	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 2021 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, 2021, 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 2021 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and 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 2021 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and 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 2021 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and 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 2021 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, 2021, 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, 2021, and our report thereon, dated December 8, 2021, 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 April 5, 2022 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.



Ernest H. Ruben, Jr., CPA  
Deputy Auditor of State

April 5, 2022

**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, 2021

Employer ID #	Employer Name	2021 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)	\$ 18,892	0.002466%	\$ 3,457	122,345
00111	PAGE COUNTY SOIL & WATER CONSERVATION	5,634	0.000735%	1,031	36,484
00115	MID IOWA COMMUNITY ACTION INC (MICA)	346,467	0.045221%	63,395	2,243,771
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	50	0.000007%	9	323
00121	HARRISON COUNTY LANDFILL COMMISSION	23,364	0.003049%	4,275	151,309
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	3,500	0.000457%	640	22,668
00124	HAMPTON-DUMONT COMMUNITY SCHOOL DIST	959,500	0.125233%	175,566	6,213,864
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	5,437	0.000710%	995	35,209
00131	PARKERSBURG ECONOMIC DEVELOPMENT	1,904	0.000248%	348	12,329
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,841	0.000240%	337	11,921
00133	COMMUNITY HOUSING INITIATIVES INC.	166,314	0.021707%	30,432	1,077,072
00137	CITY OF WESTWOOD	396	0.000052%	73	2,568
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	14,768	0.001928%	2,702	95,643
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	11,561	0.001509%	2,115	74,870
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	28,312	0.003695%	5,180	183,353
00145	NEW OPPORTUNITIES, INC.	322,632	0.042110%	59,034	2,089,412
00147	WHAT CHEER PUBLIC LIBRARY	956	0.000125%	175	6,189
00148	AMANA COLONIES LAND USE DISTRICT	1,661	0.000217%	304	10,759
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	174,913	0.022830%	32,005	1,132,764
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	4,531	0.000591%	829	29,345
00173	CITY OF SAINT DONATUS	1,370	0.000179%	251	8,875
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,467	0.000583%	817	28,930
00177	WGML REFUSE COMMISSION	113	0.000015%	21	734
00182	IOWA COUNTY ENGINEERS ASSOCIATION	73,914	0.009647%	13,524	478,675
00189	GREENBELT HOME CARE	87,386	0.011406%	15,990	565,927
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	173,085	0.022591%	31,671	1,120,925
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	421,137	0.054967%	77,058	2,727,344
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	175,143	0.022860%	32,047	1,134,253
00198	OPERATION THRESHOLD INC.	192,952	0.025184%	35,306	1,249,587
00199	WEST CENTRAL COMMUNITY ACTION	372,679	0.048642%	68,192	2,413,523
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	348,719	0.045515%	63,808	2,258,359
00201	MID-SIOUX OPPORTUNITY INC.	285,454	0.037257%	52,231	1,848,640
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	274,121	0.035778%	50,158	1,775,247
00203	MATURA ACTION CORPORATION	171,376	0.022368%	31,358	1,109,858
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	435,116	0.056791%	79,616	2,817,875
00205	COMMUNITY ACTION OF EASTERN IOWA	315,675	0.041202%	57,761	2,044,360
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	9,619	0.001255%	1,760	62,292
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	768,076	0.100249%	140,540	4,974,176
00210	CITY OF BALLTOWN	261	0.000034%	48	1,688
00213	CITY OF KINROSS	57	0.000007%	10	367
00215	REGIONAL TRANSIT AUTHORITY INC	109,128	0.014243%	19,968	706,732

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(96,179)	2,630	2,261	17,859	22,750	2,641	143,102	145,743	(12,018)	
(28,681)	784	674	5,326	6,784	787	42,674	43,461	(3,584)	
(1,763,898)	48,235	41,466	327,523	417,224	48,431	2,624,441	2,672,872	(220,413)	
(254)	7	6	47	60	7	378	385	(32)	
(118,948)	3,253	2,796	22,087	28,136	3,266	176,979	180,245	(14,864)	
(17,820)	487	419	3,309	4,215	489	26,514	27,003	(2,227)	
(4,884,911)	133,582	114,836	907,038	1,155,456	134,124	7,268,088	7,402,212	(610,410)	
(27,679)	757	651	5,139	6,547	760	41,183	41,943	(3,459)	
(9,692)	265	228	1,800	2,293	266	14,421	14,687	(1,211)	
(9,372)	256	220	1,740	2,216	257	13,944	14,201	(1,171)	
(846,719)	23,154	19,905	157,220	200,279	23,248	1,259,804	1,283,052	(105,805)	
(2,019)	55	47	375	477	55	3,003	3,058	(252)	
(75,188)	2,056	1,768	13,961	17,785	2,064	111,869	113,933	(9,395)	
(58,857)	1,610	1,384	10,929	13,923	1,616	87,572	89,188	(7,355)	
(144,140)	3,942	3,388	26,764	34,094	3,958	214,460	218,418	(18,011)	
(1,642,552)	44,917	38,613	304,991	388,521	45,099	2,443,895	2,488,994	(205,250)	
(4,865)	133	114	903	1,150	134	7,239	7,373	(608)	
(8,458)	231	199	1,571	2,001	232	12,585	12,817	(1,057)	
(890,500)	24,351	20,934	165,349	210,634	24,450	1,324,945	1,349,395	(111,275)	
(23,069)	631	542	4,283	5,456	633	34,323	34,956	(2,883)	
(6,977)	191	164	1,295	1,650	192	10,381	10,573	(872)	
(22,743)	622	535	4,223	5,380	624	33,839	34,463	(2,842)	
(577)	16	14	107	137	16	858	874	(72)	
(376,301)	10,290	8,846	69,872	89,008	10,332	559,885	570,217	(47,022)	
(444,893)	12,166	10,459	82,608	105,233	12,215	661,940	674,155	(55,593)	
(881,194)	24,097	20,715	163,621	208,433	24,195	1,311,097	1,335,292	(110,112)	
(2,144,049)	58,631	50,403	398,109	507,143	58,869	3,190,056	3,248,925	(267,917)	
(891,671)	24,383	20,962	165,567	210,912	24,482	1,326,687	1,351,169	(111,422)	
(982,339)	26,863	23,093	182,402	232,358	26,972	1,461,588	1,488,560	(122,751)	
(1,897,345)	51,884	44,603	352,301	448,788	52,095	2,822,993	2,875,088	(237,089)	
(1,775,366)	48,549	41,736	329,652	419,937	48,746	2,641,505	2,690,251	(221,847)	
(1,453,273)	39,741	34,164	269,846	343,751	39,902	2,162,274	2,202,176	(181,598)	
(1,395,576)	38,163	32,807	259,133	330,103	38,318	2,076,429	2,114,747	(174,389)	
(872,494)	23,859	20,511	162,006	206,376	23,956	1,298,153	1,322,109	(109,025)	
(2,215,219)	60,577	52,076	411,325	523,978	60,823	3,295,946	3,356,769	(276,810)	
(1,607,135)	43,948	37,781	298,415	380,144	44,127	2,391,200	2,435,327	(200,825)	
(48,969)	1,339	1,151	9,093	11,583	1,345	72,860	74,205	(6,119)	
(3,910,354)	106,932	91,925	726,081	924,938	107,365	5,818,079	5,925,444	(488,631)	
(1,327)	36	31	246	313	36	1,975	2,011	(166)	
(288)	8	7	54	69	8	429	437	(36)	
(555,584)	15,193	13,061	103,162	131,416	15,255	826,634	841,889	(69,425)	

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, 2021

Employer ID #	Employer Name	2021 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%)
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	270,133	0.035258%	49,428	1,749,421
00218	FREEPORT WATER AND SANITARY DISTRICT	2,295	0.000300%	420	14,866
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	5,073	0.000662%	928	32,855
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	94	0.000012%	17	611
00227	CEDAR COUNTY SOIL & WATER CONS DISTRICT	245	0.000032%	45	1,590
00234	THE COMMUNITY AGENCY	44,776	0.005844%	8,193	289,978
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	144	0.000019%	26	932
00241	INDEPENDENCE LIGHT & POWER TELECOMM	50,269	0.006561%	9,198	325,549
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	443,687	0.057910%	81,184	2,873,381
00245	CHARLES CITY AREA DEVELOPMENT CORP	13,261	0.001731%	2,426	85,881
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	18,740	0.002446%	3,429	121,360
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,884	0.000246%	345	12,204
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	6,221	0.000812%	1,138	40,286
00278	AGWSR COMMUNITY SCHOOL DISTRICT	515,357	0.067264%	94,298	3,337,525
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	560,408	0.073144%	102,542	3,629,283
00283	HENRY COUNTY SOIL & WATER CONS DIST	4,742	0.000619%	868	30,707
00287	MADISON COUNTY SOIL & WATER	7,060	0.000921%	1,292	45,720
00288	CLARKE COUNTY SOIL & WATER	3,503	0.000457%	641	22,685
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	28,412	0.003708%	5,199	184,001
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	544	0.000071%	99	3,521
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	20,035	0.002615%	3,666	129,747
00294	COMMUNITY & FAMILY RESOURCES	377,506	0.049272%	69,075	2,444,786
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	1,903	0.000248%	348	12,325
00300	CITY OF MAHARISHI VEDIC CITY	7,623	0.000995%	1,395	49,366
00301	CITY OF SAGEVILLE	1,548	0.000202%	283	10,026
00303	CITY OF UDELL	94	0.000012%	17	611
00304	CITY OF TURIN	126	0.000016%	23	816
00306	CITY OF GIBSON	170	0.000022%	31	1,100
00307	CITY OF OAKLAND ACRES	396	0.000052%	73	2,568
00308	CITY OF GILLETT GROVE	404	0.000053%	74	2,614
00309	IOWA NORTHLAND REGIONAL HOUSING	6,563	0.000857%	1,201	42,501
00314	LYTTON LIBRARY	985	0.000129%	180	6,376
00316	CROSSROADS MENTAL HEALTH CENTER	132,664	0.017315%	24,274	859,150
00317	KIDS WORLD INC	22,591	0.002949%	4,134	146,300
00319	STATE - DEPARTMENT OF REVENUE	1,906,266	0.248805%	348,802	12,345,257
00320	ZION RECOVERY SERVICES INC	262,412	0.034250%	48,015	1,699,420
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	275,239	0.035924%	50,362	1,782,491
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	85,767	0.011194%	15,693	555,437
00324	MONONA COUNTY SANITARY LANDFILL	14,888	0.001943%	2,724	96,419
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	563,877	0.073597%	103,176	3,651,752
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	65,107	0.008498%	11,913	421,642

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,375,274)	37,608	32,330	255,363	325,301	37,761	2,046,222	2,083,983	(171,852)
(11,686)	320	275	2,170	2,765	321	17,388	17,709	(1,460)
(25,828)	706	607	4,796	6,109	709	38,429	39,138	(3,227)
(481)	13	11	89	113	13	715	728	(60)
(1,250)	34	29	232	295	34	1,859	1,893	(156)
(227,960)	6,234	5,359	42,328	53,921	6,259	339,174	345,433	(28,486)
(732)	20	17	136	173	20	1,090	1,110	(92)
(255,924)	6,998	6,016	47,520	60,534	7,027	380,780	387,807	(31,980)
(2,258,854)	61,770	53,101	419,427	534,298	62,021	3,360,869	3,422,890	(282,262)
(67,514)	1,846	1,587	12,536	15,969	1,854	100,452	102,306	(8,436)
(95,405)	2,609	2,243	17,715	22,567	2,620	141,950	144,570	(11,922)
(9,594)	262	226	1,781	2,269	263	14,275	14,538	(1,199)
(31,670)	866	745	5,881	7,492	870	47,121	47,991	(3,957)
(2,623,732)	71,748	61,679	487,179	620,606	72,039	3,903,758	3,975,797	(327,857)
(2,853,091)	78,020	67,071	529,766	674,857	78,337	4,245,015	4,323,352	(356,517)
(24,140)	660	567	4,482	5,709	663	35,917	36,580	(3,016)
(35,942)	983	845	6,674	8,502	987	53,477	54,464	(4,491)
(17,833)	488	419	3,311	4,218	490	26,533	27,023	(2,228)
(144,649)	3,956	3,400	26,859	34,215	3,972	215,219	219,191	(18,075)
(2,768)	76	65	514	655	76	4,118	4,194	(346)
(101,998)	2,789	2,398	18,939	24,126	2,801	151,759	154,560	(12,745)
(1,921,922)	52,556	45,181	356,865	454,602	52,770	2,859,561	2,912,331	(240,160)
(9,689)	265	228	1,799	2,292	266	14,416	14,682	(1,211)
(38,808)	1,061	912	7,206	9,179	1,066	57,742	58,808	(4,849)
(7,882)	216	185	1,464	1,865	216	11,727	11,943	(985)
(481)	13	11	89	113	13	715	728	(60)
(642)	18	15	119	152	18	955	973	(80)
(865)	24	20	161	205	24	1,287	1,311	(108)
(2,019)	55	47	375	477	55	3,003	3,058	(252)
(2,055)	56	48	381	485	56	3,057	3,113	(257)
(33,411)	914	785	6,204	7,903	917	49,711	50,628	(4,175)
(5,013)	137	118	931	1,186	138	7,458	7,596	(626)
(675,405)	18,469	15,878	125,410	159,757	18,544	1,004,911	1,023,455	(84,397)
(115,011)	3,145	2,704	21,355	27,204	3,158	171,121	174,279	(14,372)
(9,704,989)	265,391	228,147	1,802,037	2,295,575	266,467	14,439,714	14,706,181	(1,212,718)
(1,335,967)	36,533	31,406	248,064	316,003	36,681	1,987,738	2,024,419	(166,940)
(1,401,271)	38,319	32,941	260,190	331,450	38,474	2,084,902	2,123,376	(175,100)
(436,646)	11,940	10,265	81,077	103,282	11,989	649,671	661,660	(54,563)
(75,798)	2,073	1,782	14,074	17,929	2,081	112,777	114,858	(9,472)
(2,870,755)	78,503	67,486	533,046	679,035	78,821	4,271,296	4,350,117	(358,724)
(331,466)	9,064	7,792	61,547	78,403	9,101	493,177	502,278	(41,419)

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, 2021

Employer ID #	Employer Name	2021 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%)
00327	HAMILTON SOIL AND WATER CONS DIST	243	0.000032%	44	1,574
00329	MARION CO FAIR ASSOC	25,576	0.003338%	4,680	165,634
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	350,072	0.045691%	64,055	2,267,115
00331	BATTLE CREEK COMMUNITY AMBULANCE	1,193	0.000156%	218	7,724
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	5,426	0.000708%	993	35,136
00334	ROCK RAPIDS MUNICIPAL UTILITY	64,516	0.008421%	11,805	417,817
00335	CRAWFORD COUNTY SWCD	37	0.000005%	7	238
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	17,186	0.002243%	3,145	111,298
00338	CLAYTON RIDGE COMM SCH DIST	384,274	0.050155%	70,313	2,488,612
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	248,937	0.032491%	45,550	1,612,151
00340	UNITED COMMUNITY HEALTH CENTER, INC	206,283	0.026924%	37,745	1,335,917
00341	MITCHELL CO ECON DEV COMMISSION	5,391	0.000704%	986	34,911
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	9,249	0.001207%	1,692	59,899
00343	UNION CO SOIL & WATER CONS DISTRICT	2,330	0.000304%	426	15,091
00344	SOUTHERN IOWA RC&D AREA	9,116	0.001190%	1,668	59,037
00345	MASON CITY HOUSING AUTHORITY	21,795	0.002845%	3,988	141,146
00350	LINKING FAMILIES AND COMMUNITIES	6,454	0.000842%	1,181	41,795
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	14,018	0.001830%	2,565	90,783
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,588,573	0.207340%	290,673	10,287,835
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	194,772	0.025422%	35,639	1,261,371
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	14,580	0.001903%	2,668	94,423
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	79,679	0.010400%	14,579	516,013
00361	GRAETTINGER-TERRIL CSD	299,060	0.039033%	54,721	1,936,758
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	175,665	0.022928%	32,143	1,137,631
00365	GREEN HILLS AEA	1,814,213	0.236790%	331,960	11,749,111
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,593	0.000469%	657	23,269
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	469,160	0.061235%	85,845	3,038,351
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	548,390	0.071576%	100,343	3,551,458
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	481,844	0.062890%	88,166	3,120,492
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	422,099	0.055092%	77,234	2,733,576
00371	CAM COMMUNITY SCHOOL DISTRICT	352,310	0.045983%	64,465	2,281,613
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	320,355	0.041813%	58,618	2,074,667
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	517,171	0.067501%	94,630	3,349,274
00377	DES MOINES AIRPORT AUTHORITY	413,338	0.053949%	75,631	2,676,836
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	43,724	0.005707%	8,001	283,165
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	683,117	0.089160%	124,995	4,423,970
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	484,126	0.063188%	88,584	3,135,271
00383	SOUTHERN IOWA TROLLEY	76,614	0.010000%	14,019	496,165
00386	IOWA PUBLIC POWER AGENCY	1,359	0.000177%	249	8,803
00388	OSCEOLA WATER WORKS	39,941	0.005213%	7,308	258,666
00389	STATE - HOMELAND SEC & EMERG MNGMNT	496,423	0.064793%	90,834	3,214,909

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,238)	34	29	230	293	34	1,841	1,875	(155)
(130,210)	3,561	3,061	24,178	30,800	3,575	193,735	197,310	(16,271)
(1,782,249)	48,737	41,897	330,931	421,565	48,935	2,651,747	2,700,682	(222,707)
(6,072)	166	143	1,127	1,436	167	9,035	9,202	(759)
(27,622)	755	649	5,129	6,533	758	41,097	41,855	(3,452)
(328,459)	8,982	7,721	60,989	77,692	9,018	488,702	497,720	(41,044)
(187)	5	4	35	44	5	279	284	(23)
(87,495)	2,393	2,057	16,246	20,696	2,402	130,180	132,582	(10,933)
(1,956,375)	53,498	45,991	363,263	462,752	53,716	2,910,822	2,964,538	(244,465)
(1,267,362)	34,657	29,793	235,326	299,776	34,798	1,885,664	1,920,462	(158,367)
(1,050,206)	28,719	24,688	195,004	248,411	28,835	1,562,565	1,591,400	(131,232)
(27,444)	750	645	5,096	6,491	754	40,834	41,588	(3,429)
(47,088)	1,288	1,107	8,743	11,138	1,293	70,061	71,354	(5,884)
(11,863)	324	279	2,203	2,806	326	17,651	17,977	(1,482)
(46,411)	1,269	1,091	8,618	10,978	1,274	69,053	70,327	(5,799)
(110,959)	3,034	2,608	20,603	26,245	3,047	165,093	168,140	(13,865)
(32,857)	898	772	6,101	7,771	902	48,886	49,788	(4,106)
(71,367)	1,952	1,678	13,252	16,882	1,960	106,185	108,145	(8,918)
(8,087,586)	221,162	190,124	1,501,715	1,913,001	222,059	12,033,236	12,255,295	(1,010,610)
(991,603)	27,116	23,311	184,122	234,549	27,226	1,475,371	1,502,597	(123,909)
(74,229)	2,030	1,745	13,783	17,558	2,038	110,442	112,480	(9,275)
(405,654)	11,093	9,536	75,322	95,951	11,138	603,559	614,697	(50,690)
(1,522,546)	41,635	35,792	282,709	360,136	41,804	2,265,343	2,307,147	(190,255)
(894,327)	24,456	21,024	166,060	211,540	24,555	1,330,638	1,355,193	(111,754)
(9,236,340)	252,574	217,130	1,715,018	2,184,722	253,600	13,742,427	13,996,027	(1,154,157)
(18,293)	500	430	3,397	4,327	502	27,217	27,719	(2,286)
(2,388,542)	65,316	56,150	443,508	564,974	65,582	3,553,828	3,619,410	(298,468)
(2,791,911)	76,347	65,633	518,406	660,386	76,657	4,153,987	4,230,644	(348,872)
(2,453,116)	67,082	57,668	455,498	580,248	67,354	3,649,905	3,717,259	(306,537)
(2,148,949)	58,765	50,518	399,020	508,303	59,003	3,197,346	3,256,349	(268,529)
(1,793,647)	49,049	42,165	333,047	424,261	49,248	2,668,704	2,717,952	(224,131)
(1,630,960)	44,600	38,341	302,839	385,780	44,781	2,426,648	2,471,429	(203,802)
(2,632,968)	72,000	61,896	488,894	622,790	72,293	3,917,501	3,989,794	(329,011)
(2,104,343)	57,545	49,469	390,738	497,752	57,778	3,130,979	3,188,757	(262,955)
(222,605)	6,087	5,233	41,334	52,654	6,112	331,206	337,318	(27,816)
(3,477,820)	95,103	81,757	645,767	822,627	95,489	5,174,526	5,270,015	(434,582)
(2,464,734)	67,400	57,941	457,656	582,997	67,673	3,667,191	3,734,864	(307,989)
(390,051)	10,666	9,169	72,425	92,260	10,710	580,343	591,053	(48,740)
(6,921)	189	163	1,285	1,637	190	10,297	10,487	(865)
(203,345)	5,561	4,780	37,757	48,098	5,583	302,550	308,133	(25,410)
(2,527,340)	69,112	59,413	469,280	597,805	69,392	3,760,341	3,829,733	(315,812)

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, 2021

Employer ID #	Employer Name	2021 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%)
00390	STATE - IOWA PUBLIC INFORMATION BOARD	19,771	0.002580%	3,618	128,039
00391	NORTHEAST IOWA AREA AGENCY ON AGING	247,237	0.032269%	45,239	1,601,141
00392	MILESTONES AREA AGENCY ON AGING	208,021	0.027151%	38,063	1,347,173
00393	THE HERITAGE AREA AGENCY ON AGING	88,130	0.011503%	16,126	570,742
00394	AGING RESOURCES OF CENTRAL IOWA	83,792	0.010937%	15,332	542,651
00395	CONNECTIONS AREA AGENCY ON AGING	172,714	0.022543%	31,603	1,118,520
00396	EASTON VALLEY COMM SCHOOL DIST	339,360	0.044293%	62,095	2,197,743
00397	CITY OF URBANDALE WATER UTILITY	135,440	0.017678%	24,782	877,131
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	89,716	0.011710%	16,416	581,016
00399	10-15 REGIONAL TRANSIT AGENCY	256,813	0.033519%	46,991	1,663,156
00400	TWO RIVERS LEVEE & DRAINAGE DIST	24,066	0.003141%	4,403	155,854
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	896,005	0.116946%	163,948	5,802,659
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	706,538	0.092217%	129,280	4,575,645
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	556,255	0.072602%	101,782	3,602,388
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	665,560	0.086869%	121,782	4,310,267
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,037,134	0.135366%	189,771	6,716,630
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	265,485	0.034651%	48,578	1,719,320
00408	NORTH UNION COMMUNITY SCHOOL DIST	271,187	0.035395%	49,621	1,756,245
00409	DES MOINES CO EMERGENCY COMM CTR	60,997	0.007961%	11,161	395,025
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	20	0.000003%	4	132
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	20,313	0.002651%	3,717	131,551
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,749	0.000228%	320	11,325
00413	CLAYTON COUNTY DEVELOPMENT GROUP	4,917	0.000642%	900	31,841
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	554,629	0.072390%	101,484	3,591,858
00415	DUBUQUE COUNTY LIBRARY DISTRICT	47,062	0.006143%	8,611	304,782
00416	AHSTW COMM SCHOOL DIST	494,262	0.064511%	90,438	3,200,916
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	84,848	0.011074%	15,525	549,488
00418	PRAIRIE SOLID WASTE AGENCY	6,529	0.000852%	1,195	42,282
00419	OABCIG COMMUNITY SCHOOL DISTRICT	702,079	0.091635%	128,464	4,546,765
00420	STATE - BOARD OF EDUCATIONAL EXAMINERS	97,703	0.012752%	17,877	632,738
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	550,238	0.071817%	100,681	3,563,420
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	890,629	0.116244%	162,964	5,767,846
00423	VAN BUREN COUNTY COMMUNITY SCHOOL DISTRICT	597,004	0.077921%	109,238	3,866,288
00424	MANNING MUNICIPAL UTILITIES	48,190	0.006290%	8,818	312,088
00425	COUNTY SOCIAL SERVICES	227,258	0.029662%	41,583	1,471,755
01201	ADAIR COUNTY	213,126	0.027817%	38,997	1,380,234
01203	ADAIR COUNTY AGRI EXT DIST	9,234	0.001205%	1,690	59,803
01204	ADAIR COUNTY HEALTH SYSTEM	431,005	0.056254%	78,864	2,791,249
01205	ADAIR CO ASSESSOR	15,720	0.002052%	2,876	101,805
01207	ADAIR CO SANITARY LANDFILL	11,289	0.001473%	2,066	73,111
01301	CITY OF FONTANELLE	26,767	0.003494%	4,898	173,350

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(100,655)	2,752	2,366	18,690	23,808	2,764	149,762	152,526	(12,578)
(1,258,707)	34,420	29,590	233,719	297,729	34,560	1,872,786	1,907,346	(157,286)
(1,059,054)	28,961	24,896	196,647	250,504	29,078	1,575,730	1,604,808	(132,338)
(448,678)	12,269	10,548	83,311	106,128	12,319	667,572	679,891	(56,066)
(426,595)	11,666	10,028	79,211	100,905	11,713	634,715	646,428	(53,307)
(879,303)	24,045	20,671	163,270	207,986	24,143	1,308,284	1,332,427	(109,876)
(1,727,714)	47,246	40,615	320,804	408,665	47,437	2,570,604	2,618,041	(215,892)
(689,540)	18,856	16,210	128,035	163,101	18,933	1,025,943	1,044,876	(86,164)
(456,755)	12,490	10,737	84,811	108,038	12,541	679,589	692,130	(57,075)
(1,307,459)	35,753	30,736	242,771	309,260	35,899	1,945,322	1,981,221	(163,378)
(122,522)	3,350	2,880	22,750	28,980	3,364	182,296	185,660	(15,310)
(4,561,650)	124,742	107,236	847,014	1,078,992	125,248	6,787,119	6,912,367	(570,016)
(3,597,056)	98,364	84,560	667,907	850,831	98,763	5,351,934	5,450,697	(449,482)
(2,831,949)	77,442	66,574	525,841	669,857	77,756	4,213,557	4,291,313	(353,875)
(3,388,435)	92,659	79,656	629,170	801,485	93,035	5,041,533	5,134,568	(423,413)
(5,280,151)	144,390	124,127	980,426	1,248,943	144,976	7,856,151	8,001,127	(659,798)
(1,351,611)	36,961	31,774	250,969	319,704	37,111	2,011,014	2,048,125	(168,895)
(1,380,638)	37,755	32,456	256,359	326,570	37,908	2,054,203	2,092,111	(172,522)
(310,541)	8,492	7,300	57,662	73,454	8,526	462,044	470,570	(38,805)
(104)	3	2	19	24	3	154	157	(13)
(103,417)	2,828	2,431	19,203	24,462	2,839	153,870	156,709	(12,923)
(8,903)	243	209	1,653	2,105	244	13,246	13,490	(1,112)
(25,031)	684	588	4,648	5,920	687	37,243	37,930	(3,128)
(2,823,671)	77,215	66,379	524,304	667,898	77,529	4,201,241	4,278,770	(352,841)
(239,598)	6,552	5,633	44,489	56,674	6,579	356,490	363,069	(29,940)
(2,516,339)	68,811	59,154	467,238	595,203	69,090	3,743,973	3,813,063	(314,437)
(431,970)	11,813	10,155	80,209	102,177	11,860	642,712	654,572	(53,978)
(33,240)	909	781	6,172	7,862	913	49,456	50,369	(4,154)
(3,574,353)	97,743	84,026	663,691	845,460	98,140	5,318,154	5,416,294	(446,645)
(497,415)	13,602	11,693	92,361	117,656	13,657	740,086	753,743	(62,156)
(2,801,315)	76,604	65,854	520,152	662,610	76,915	4,167,978	4,244,893	(350,047)
(4,534,283)	123,993	106,593	841,933	1,072,519	124,496	6,746,400	6,870,896	(566,596)
(3,039,408)	83,115	71,451	564,362	718,928	83,452	4,522,229	4,605,681	(379,799)
(245,342)	6,709	5,768	45,556	58,033	6,736	365,036	371,772	(30,658)
(1,156,993)	31,639	27,199	214,832	273,670	31,767	1,721,449	1,753,216	(144,576)
(1,085,045)	29,671	25,507	201,473	256,651	29,792	1,614,400	1,644,192	(135,585)
(47,013)	1,286	1,105	8,729	11,120	1,291	69,949	71,240	(5,875)
(2,194,287)	60,004	51,584	407,439	519,027	60,248	3,264,803	3,325,051	(274,194)
(80,032)	2,189	1,881	14,861	18,931	2,197	119,077	121,274	(10,001)
(57,475)	1,572	1,351	10,672	13,595	1,578	85,515	87,093	(7,182)
(136,276)	3,727	3,204	25,304	32,235	3,742	202,760	206,502	(17,029)



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, 2021

Employer ID #	Employer Name	2021 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%)
01302	CITY OF GREENFIELD	96,467	0.012591%	17,651	624,734
01303	CITY OF CASEY	12,661	0.001653%	2,317	81,997
01306	CITY OF ADAIR	15,713	0.002051%	2,875	101,761
01308	CITY OF ORIENT	9,961	0.001300%	1,823	64,508
01309	CITY OF BRIDGEWATER	633	0.000083%	116	4,098
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,985	0.000390%	546	19,329
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	991	0.000129%	181	6,419
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	196,370	0.025630%	35,931	1,271,719
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	126,786	0.016548%	23,199	821,083
02201	ADAMS COUNTY	169,607	0.022137%	31,034	1,098,397
02203	ADAMS CO AGR EXT DIST	5,090	0.000664%	931	32,962
02301	CITY OF CORNING	33,332	0.004350%	6,099	215,861
02303	CITY OF PRESCOTT	2,760	0.000360%	505	17,873
02306	CORNING HOUSING COMM	8,595	0.001122%	1,573	55,663
02546	CORNING COMMUNITY SCHOOL DISTRICT	337,738	0.044081%	61,798	2,187,243
02701	CORNING MUNICIPAL UTILITIES	47,225	0.006164%	8,641	305,837
03201	ALLAMAKEE COUNTY	328,652	0.042895%	60,136	2,128,397
03203	ALLAMAKEE CO AGR EXT DIST	15,546	0.002029%	2,845	100,680
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	4,765	0.000622%	872	30,861
03301	CITY OF HARPERS FERRY	10,778	0.001407%	1,972	69,798
03302	CITY OF WAUKON	94,976	0.012396%	17,378	615,076
03303	CITY OF NEW ALBIN	10,950	0.001429%	2,004	70,913
03304	CITY OF LANSING	18,035	0.002354%	3,300	116,796
03306	CITY OF POSTVILLE	32,987	0.004306%	6,036	213,632
03310	CITY OF WATERVILLE	2,644	0.000345%	484	17,121
03312	VETERAN'S MEMORIAL HOSPITAL	871,968	0.113809%	159,550	5,646,996
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	576,142	0.075198%	105,421	3,731,182
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	765,445	0.099906%	140,059	4,957,137
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	228,967	0.029885%	41,896	1,482,822
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	71,290	0.009305%	13,044	461,684
04201	APPANOOSE COUNTY	147,130	0.019203%	26,921	952,833
04203	APPANOOSE COUNTY AGRI	8,249	0.001077%	1,509	53,420
04207	APPANOOSE CO SECONDARY RD DEPT	125,190	0.016340%	22,907	810,746
04301	CITY OF CENTERVILLE	128,297	0.016745%	23,475	830,868
04304	CITY OF MOULTON	13,508	0.001763%	2,472	87,479
04305	CITY OF MYSTIC	7,216	0.000942%	1,320	46,729
04307	CITY OF MORAVIA	14,423	0.001882%	2,639	93,406
04311	CITY OF CINCINNATI	7,912	0.001033%	1,448	51,238
04312	CITY OF PLANO	24	0.000003%	4	153
04313	CITY OF UNIONVILLE	85	0.000011%	16	550
04314	CITY OF NUMA	198	0.000026%	36	1,284

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(491,123)	13,430	11,545	91,192	116,167	13,485	730,724	744,209	(61,370)
(64,461)	1,763	1,515	11,969	15,247	1,770	95,909	97,679	(8,055)
(79,998)	2,188	1,881	14,854	18,923	2,196	119,026	121,222	(9,996)
(50,712)	1,387	1,192	9,416	11,995	1,392	75,452	76,844	(6,337)
(3,222)	88	76	598	762	88	4,793	4,881	(403)
(15,195)	416	357	2,821	3,594	417	22,608	23,025	(1,899)
(5,046)	138	119	937	1,194	139	7,508	7,647	(631)
(999,738)	27,339	23,502	185,633	236,474	27,450	1,487,475	1,514,925	(124,925)
(645,478)	17,651	15,174	119,853	152,678	17,723	960,385	978,108	(80,658)
(863,484)	23,613	20,299	160,333	204,245	23,708	1,284,748	1,308,456	(107,899)
(25,913)	709	609	4,811	6,129	711	38,554	39,265	(3,238)
(169,695)	4,640	3,989	31,509	40,138	4,659	252,483	257,142	(21,205)
(14,050)	384	330	2,609	3,323	386	20,905	21,291	(1,756)
(43,759)	1,197	1,029	8,125	10,351	1,201	65,107	66,308	(5,468)
(1,719,460)	47,020	40,421	319,272	406,713	47,211	2,558,324	2,605,535	(214,861)
(240,428)	6,575	5,652	44,643	56,870	6,601	357,725	364,326	(30,043)
(1,673,199)	45,755	39,334	310,682	395,771	45,941	2,489,494	2,535,435	(209,080)
(79,148)	2,164	1,861	14,696	18,721	2,173	117,761	119,934	(9,890)
(24,261)	663	570	4,505	5,738	666	36,096	36,762	(3,032)
(54,870)	1,500	1,290	10,188	12,978	1,507	81,640	83,147	(6,857)
(483,530)	13,222	11,367	89,783	114,372	13,276	719,428	732,704	(60,421)
(55,747)	1,524	1,311	10,351	13,186	1,531	82,944	84,475	(6,966)
(91,817)	2,511	2,158	17,049	21,718	2,521	136,611	139,132	(11,473)
(167,943)	4,593	3,948	31,184	39,725	4,611	249,876	254,487	(20,986)
(13,459)	368	316	2,499	3,183	370	20,026	20,396	(1,682)
(4,439,279)	121,395	104,359	824,292	1,050,046	121,888	6,605,047	6,726,935	(554,724)
(2,933,198)	80,210	68,954	544,641	693,805	80,536	4,364,203	4,444,739	(366,527)
(3,896,959)	106,565	91,610	723,593	921,768	106,998	5,798,149	5,905,147	(486,957)
(1,165,693)	31,877	27,403	216,448	275,728	32,006	1,734,393	1,766,399	(145,663)
(362,944)	9,925	8,532	67,392	85,849	9,965	540,011	549,976	(45,353)
(749,051)	20,483	17,609	139,085	177,177	20,566	1,114,487	1,135,053	(93,600)
(41,995)	1,148	987	7,798	9,933	1,153	62,483	63,636	(5,248)
(637,353)	17,429	14,983	118,345	150,757	17,500	948,295	965,795	(79,642)
(653,171)	17,861	15,355	121,282	154,498	17,934	971,830	989,764	(81,619)
(68,770)	1,881	1,617	12,769	16,267	1,888	102,320	104,208	(8,593)
(36,735)	1,005	864	6,821	8,690	1,009	54,657	55,666	(4,590)
(73,429)	2,008	1,726	13,634	17,368	2,016	109,253	111,269	(9,176)
(40,280)	1,101	947	7,479	9,527	1,106	59,931	61,037	(5,033)
(120)	3	3	22	28	3	179	182	(15)
(433)	12	10	80	102	12	644	656	(54)
(1,009)	28	24	187	239	28	1,502	1,530	(126)

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, 2021

Employer ID #	Employer Name	2021 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%)
04315	CITY OF EXLINE	821	0.000107%	150	5,319
04316	CITY OF RATHBUN	470	0.000061%	86	3,043
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	15,989	0.002087%	2,926	103,546
04321	GARRETT MEMORIAL LIBRARY	927	0.000121%	170	6,006
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	896,144	0.116964%	163,973	5,803,560
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	246,382	0.032158%	45,082	1,595,607
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	150,139	0.019596%	27,472	972,323
04703	RATHBUN AREA SOLID WASTE COMM.	24,666	0.003219%	4,513	159,741
05201	AUDUBON COUNTY	229,401	0.029941%	41,975	1,485,637
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	6,868	0.000896%	1,257	44,475
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	549,464	0.071716%	100,539	3,558,412
05301	CITY OF EXIRA	14,302	0.001867%	2,617	92,619
05302	CITY OF AUDUBON	31,613	0.004126%	5,784	204,731
05303	CITY OF KIMBALLTON	5,764	0.000752%	1,055	37,332
05305	CITY OF BRAYTON	3,864	0.000504%	707	25,025
05306	CITY OF GRAY	329	0.000043%	60	2,132
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	402,551	0.052541%	73,657	2,606,977
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	298,276	0.038931%	54,577	1,931,677
06201	BENTON COUNTY	460,336	0.060083%	84,231	2,981,202
06203	BENTON COUNTY AGR EXT DIST	13,715	0.001790%	2,509	88,819
06301	CITY OF VINTON	204,461	0.026686%	37,412	1,324,118
06302	CITY OF BELLE PLAINE	47,929	0.006256%	8,770	310,393
06303	CITY OF BLAIRSTOWN	19,908	0.002598%	3,643	128,929
06306	CITY OF NEWHALL	15,404	0.002011%	2,819	99,759
06307	CITY OF VAN HORNE	18,113	0.002364%	3,314	117,306
06308	CITY OF ATKINS	27,284	0.003561%	4,992	176,693
06309	CITY OF NORWAY	9,926	0.001296%	1,816	64,285
06311	CITY OF KEYSTONE	9,623	0.001256%	1,761	62,322
06312	CITY OF GARRISON	3,956	0.000516%	724	25,620
06314	CITY OF SHELLSBURG	22,173	0.002894%	4,057	143,596
06315	CITY OF URBANA	25,858	0.003375%	4,731	167,459
06317	CITY OF WALFORD	16,644	0.002172%	3,045	107,787
06318	CITY OF LUZERNE	187	0.000024%	34	1,213
06550	VINTON-SHELLSBURG COMM SCH DIST	1,180,902	0.154131%	216,077	7,647,694
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	398,854	0.052058%	72,981	2,583,041
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,119,525	0.146120%	204,847	7,250,206
07001	UNIVERSITY OF NORTHERN IOWA	2,151,328	0.280790%	393,644	13,932,320
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,172,099	0.152982%	214,467	7,590,685
07201	BLACK HAWK COUNTY	1,525,191	0.199067%	279,074	9,877,362
07204	BLACK HAWK COUNTY AGRI	31,438	0.004103%	5,752	203,599
07302	CITY OF CEDAR FALLS	1,047,512	0.136721%	191,670	6,783,843

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(4,181)	114	98	776	988	115	6,221	6,336	(522)	
(2,392)	65	56	444	565	66	3,560	3,626	(299)	
(81,401)	2,226	1,914	15,115	19,255	2,235	121,113	123,348	(10,172)	
(4,721)	129	111	877	1,117	130	7,025	7,155	(590)	
(4,562,358)	124,761	107,253	847,146	1,079,160	125,267	6,788,173	6,913,440	(570,104)	
(1,254,356)	34,301	29,488	232,911	296,700	34,440	1,866,313	1,900,753	(156,742)	
(764,374)	20,902	17,969	141,930	180,801	20,987	1,137,285	1,158,272	(95,515)	
(125,577)	3,434	2,952	23,317	29,703	3,448	186,842	190,290	(15,692)	
(1,167,905)	31,937	27,455	216,858	276,250	32,067	1,737,685	1,769,752	(145,939)	
(34,963)	956	822	6,492	8,270	960	52,020	52,980	(4,369)	
(2,797,378)	76,496	65,761	519,421	661,678	76,807	4,162,121	4,238,928	(349,555)	
(72,811)	1,991	1,712	13,520	17,223	1,999	108,333	110,332	(9,098)	
(160,945)	4,401	3,784	29,885	38,070	4,419	239,465	243,884	(20,111)	
(29,348)	803	690	5,449	6,942	806	43,665	44,471	(3,667)	
(19,673)	538	462	3,653	4,653	540	29,271	29,811	(2,458)	
(1,676)	46	39	311	396	46	2,494	2,540	(209)	
(2,049,426)	56,043	48,178	380,540	484,761	56,270	3,049,269	3,105,539	(256,093)	
(1,518,551)	41,526	35,698	281,967	359,191	41,694	2,259,399	2,301,093	(189,755)	
(2,343,616)	64,088	55,094	435,166	554,348	64,348	3,486,984	3,551,332	(292,854)	
(69,824)	1,909	1,641	12,965	16,515	1,917	103,888	105,805	(8,725)	
(1,040,930)	28,465	24,470	193,281	246,216	28,581	1,548,764	1,577,345	(130,073)	
(244,010)	6,673	5,736	45,308	57,717	6,700	363,053	369,753	(30,491)	
(101,355)	2,772	2,383	18,820	23,975	2,783	150,802	153,585	(12,665)	
(78,424)	2,145	1,844	14,562	18,551	2,153	116,684	118,837	(9,800)	
(92,218)	2,522	2,168	17,123	21,813	2,532	137,207	139,739	(11,523)	
(138,904)	3,798	3,265	25,792	32,855	3,814	206,670	210,484	(17,357)	
(50,536)	1,382	1,188	9,384	11,954	1,388	75,191	76,579	(6,315)	
(48,993)	1,340	1,152	9,097	11,589	1,345	72,896	74,241	(6,122)	
(20,141)	551	473	3,740	4,764	553	29,966	30,519	(2,517)	
(112,885)	3,087	2,654	20,961	26,702	3,099	167,958	171,057	(14,106)	
(131,645)	3,600	3,095	24,444	31,139	3,615	195,870	199,485	(16,450)	
(84,735)	2,317	1,992	15,734	20,043	2,327	126,074	128,401	(10,588)	
(953)	26	22	177	225	26	1,418	1,444	(119)	
(6,012,089)	164,405	141,333	1,116,334	1,422,072	165,072	8,945,177	9,110,249	(751,260)	
(2,030,608)	55,528	47,736	377,046	480,310	55,754	3,021,271	3,077,025	(253,741)	
(5,699,612)	155,860	133,987	1,058,313	1,348,160	156,493	8,480,253	8,636,746	(712,213)	
(10,952,628)	299,508	257,476	2,033,701	2,590,685	300,723	16,296,032	16,596,755	(1,368,621)	
(5,967,273)	163,179	140,280	1,108,012	1,411,471	163,842	8,878,496	9,042,338	(745,660)	
(7,764,900)	212,337	182,538	1,441,799	1,836,674	213,199	11,553,123	11,766,322	(970,288)	
(160,056)	4,377	3,763	29,719	37,859	4,395	238,141	242,536	(20,000)	
(5,332,990)	145,834	125,369	990,238	1,261,441	146,426	7,934,768	8,081,194	(666,401)	

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, 2021

Employer ID #	Employer Name	2021 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%)
07303	CITY OF WATERLOO	1,792,018	0.233893%	327,898	11,605,375
07304	CITY OF GILBERTVILLE	22,081	0.002882%	4,040	143,000
07305	CITY OF HUDSON	45,827	0.005981%	8,385	296,780
07306	CITY OF DUNKERTON	20,456	0.002670%	3,743	132,479
07311	CITY OF LA PORTE CITY	39,192	0.005115%	7,171	253,816
07319	CITY OF EVANSDALE	50,711	0.006619%	9,279	328,410
07321	CITY OF ELK RUN HEIGHTS	12,049	0.001573%	2,205	78,031
07327	CITY OF RAYMOND	4,362	0.000569%	798	28,247
07333	EVANSDALE MUNIC HOUSING AUTHORITY	9,652	0.001260%	1,766	62,508
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	7,864,495	1.026470%	1,439,020	50,931,631
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	3,842,677	0.501544%	703,120	24,885,740
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	291,651	0.038066%	53,365	1,888,777
07542	HUDSON COMMUNITY SCHOOL DISTRICT	502,760	0.065620%	91,993	3,255,947
07546	HAWKEYE COMMUNITY COLLEGE	1,032,147	0.134715%	188,859	6,684,336
07548	UNION COMMUNITY SCHOOL DISTRICT	721,755	0.094203%	132,064	4,674,190
07601	IA NORTHLAND REG COUNCIL OF GOVTS	93,151	0.012158%	17,044	603,258
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,243,680	0.423363%	593,518	21,006,547
07608	MET OF BLACK HAWK COUNTY	228,293	0.029797%	41,772	1,478,457
07609	REGIONAL TRANSIT COMMISSION	32,874	0.004291%	6,015	212,899
07701	WATERLOO WATER WORKS	159,372	0.020801%	29,161	1,032,120
07702	LA PORTE CITY UTILITY	28,722	0.003749%	5,256	186,009
07703	CEDAR FALLS UTILITIES	1,415,636	0.184768%	259,028	9,167,870
07704	EVANSDALE WATER WORKS	14,801	0.001932%	2,708	95,852
08001	STATE - WOODWARD RESOURCE CENTER	2,940,107	0.383741%	537,971	19,040,567
08201	BOONE COUNTY	548,444	0.071583%	100,353	3,551,806
08203	BOONE COUNTY AGRI	14,429	0.001883%	2,640	93,442
08204	BOONE COUNTY HOSPITAL	1,814,994	0.236892%	332,102	11,754,167
08301	CITY OF BOONE	218,687	0.028543%	40,015	1,416,249
08302	CITY OF OGDEN	27,004	0.003525%	4,941	174,880
08303	CITY OF MADRID	55,004	0.007179%	10,064	356,216
08307	CITY OF BOXHOLM	566	0.000074%	104	3,668
08308	CITY OF PILOT MOUND	2,173	0.000284%	398	14,075
08311	CITY OF BERKLEY	5	0.000001%	1	35
08312	CITY OF LUTHER	1,054	0.000138%	193	6,827
08313	CITY OF SHELDAHL	10,713	0.001398%	1,960	69,381
08314	CITY OF BEAVER	170	0.000022%	31	1,100
08537	UNITED COMMUNITY SCHOOL DISTRICT	216,337	0.028236%	39,585	1,401,028
08538	OGDEN COMMUNITY SCHOOL DISTRICT	446,900	0.058329%	81,772	2,894,189
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,503,897	0.196288%	275,178	9,739,460
08542	MADRID COMMUNITY SCHOOL DISTRICT	440,456	0.057488%	80,593	2,852,458
08701	OGDEN MUNICIPAL UTILITIES	43,073	0.005622%	7,881	278,947

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(9,123,345)	249,484	214,473	1,694,037	2,157,994	250,497	13,574,306	13,824,803	(1,140,037)
(112,417)	3,074	2,643	20,874	26,591	3,087	167,261	170,348	(14,047)
(233,308)	6,380	5,485	43,321	55,186	6,406	347,130	353,536	(29,154)
(104,146)	2,848	2,448	19,338	24,634	2,860	154,955	157,815	(13,014)
(199,533)	5,456	4,691	37,050	47,197	5,479	296,878	302,357	(24,933)
(258,174)	7,060	6,069	47,938	61,067	7,089	384,127	391,216	(32,261)
(61,342)	1,677	1,442	11,390	14,509	1,684	91,269	92,953	(7,665)
(22,206)	607	522	4,123	5,252	610	33,040	33,650	(2,775)
(49,139)	1,344	1,155	9,124	11,623	1,349	73,113	74,462	(6,140)
(40,038,932)	1,094,894	941,243	7,434,490	9,470,627	1,099,336	59,572,526	60,671,862	(5,003,195)
(19,563,452)	534,977	459,901	3,632,572	4,627,450	537,148	29,107,775	29,644,923	(2,444,614)
(1,484,826)	40,604	34,906	275,705	351,215	40,768	2,209,220	2,249,988	(185,541)
(2,559,601)	69,994	60,172	475,271	605,437	70,278	3,808,341	3,878,619	(319,843)
(5,254,764)	143,695	123,530	975,713	1,242,938	144,279	7,818,379	7,962,658	(656,626)
(3,674,526)	100,483	86,381	682,292	869,156	100,890	5,467,198	5,568,088	(459,162)
(474,240)	12,968	11,149	88,058	112,175	13,021	705,605	718,626	(59,260)
(16,513,898)	451,584	388,211	3,066,326	3,906,121	453,417	24,570,450	25,023,867	(2,063,547)
(1,162,260)	31,783	27,323	215,810	274,916	31,912	1,729,287	1,761,199	(145,234)
(167,366)	4,577	3,934	31,077	39,588	4,595	249,018	253,613	(20,914)
(811,381)	22,188	19,074	150,659	191,921	22,278	1,207,226	1,229,504	(101,389)
(146,228)	3,999	3,438	27,152	34,589	4,015	217,567	221,582	(18,272)
(7,207,147)	197,085	169,427	1,338,234	1,704,746	197,885	10,723,262	10,921,147	(900,592)
(75,352)	2,061	1,771	13,991	17,823	2,069	112,114	114,183	(9,416)
(14,968,379)	409,321	351,879	2,779,352	3,540,552	410,982	22,270,928	22,681,910	(1,870,422)
(2,792,184)	76,354	65,639	518,457	660,450	76,664	4,154,394	4,231,058	(348,906)
(73,458)	2,009	1,727	13,640	17,376	2,017	109,295	111,312	(9,179)
(9,240,315)	252,683	217,223	1,715,756	2,185,662	253,709	13,748,341	14,002,050	(1,154,653)
(1,113,357)	30,446	26,173	206,730	263,349	30,569	1,656,525	1,687,094	(139,123)
(137,478)	3,759	3,232	25,527	32,518	3,775	204,549	208,324	(17,179)
(280,032)	7,658	6,583	51,997	66,238	7,689	416,650	424,339	(34,992)
(2,884)	79	68	535	682	79	4,290	4,369	(360)
(11,065)	303	260	2,055	2,618	304	16,463	16,767	(1,383)
(27)	1	1	5	7	1	41	42	(3)
(5,367)	147	126	997	1,270	147	7,985	8,132	(671)
(54,542)	1,491	1,282	10,127	12,900	1,498	81,152	82,650	(6,816)
(865)	24	20	161	205	24	1,287	1,311	(108)
(1,101,392)	30,118	25,892	204,508	260,518	30,241	1,638,722	1,668,963	(137,628)
(2,275,211)	62,217	53,486	422,465	538,168	62,470	3,385,207	3,447,677	(284,306)
(7,656,492)	209,372	179,990	1,421,669	1,811,031	210,222	11,391,826	11,602,048	(956,742)
(2,242,405)	61,320	52,715	416,373	530,408	61,569	3,336,397	3,397,966	(280,207)
(219,289)	5,997	5,155	40,718	51,870	6,021	326,272	332,293	(27,402)

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, 2021

Employer ID #	Employer Name	2021 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%)
09201	BREMER COUNTY	589,612	0.076956%	107,885	3,818,416
09203	BREMER COUNTY AGRI EXTEN DISTRICT	14,713	0.001920%	2,692	95,282
09301	CITY OF DENVER	46,781	0.006106%	8,560	302,959
09302	CITY OF SUMNER	44,185	0.005767%	8,085	286,149
09303	CITY OF WAVERLY	369,438	0.048219%	67,599	2,392,535
09304	CITY OF TRIPOLI	20,156	0.002631%	3,688	130,534
09305	CITY OF JANESVILLE	19,375	0.002529%	3,545	125,473
09307	CITY OF READLYN	19,491	0.002544%	3,566	126,230
09310	CITY OF FREDERIKA	1,478	0.000193%	270	9,572
09311	CITY OF PLAINFIELD	9,528	0.001244%	1,743	61,705
09313	WAVERLY UTILITIES	247,990	0.032368%	45,376	1,606,020
09315	WAVERLY LOW RENT HOUSING AGENCY	17,583	0.002295%	3,217	113,873
09318	WAVERLY HEALTH CENTER	2,377,981	0.310373%	435,115	15,400,154
09519	JANESVILLE CONSOLIDATED SCH DIST	268,486	0.035043%	49,127	1,738,755
09562	DENVER COMM SCH DIST	571,559	0.074600%	104,582	3,701,498
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	302,029	0.039421%	55,264	1,955,981
09566	WAPSIE VALLEY COMM SCH DIST	484,686	0.063261%	88,686	3,138,897
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,754,850	0.229042%	321,097	11,364,670
09602	NORTH IOWA JUVENILE DETENTION SVC	133,066	0.017368%	24,348	861,755
09701	SUMNER MUNIC LGT PLT	27,735	0.003620%	5,075	179,615
09702	TRIPOLI-READLYN SANITATION AGENCY	5,054	0.000660%	925	32,733
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,123,231	0.146603%	205,525	7,274,208
10004	BUCHANAN COUNTY SOIL & WATER CONSER	1,290	0.000168%	236	8,356
10201	BUCHANAN COUNTY	425,041	0.055476%	77,773	2,752,631
10203	BUCHANAN COUNTY AGRI - ISU EXT	15,331	0.002001%	2,805	99,286
10205	BUCHANAN COUNTY HEALTH CENTER	1,481,223	0.193328%	271,029	9,592,620
10301	CITY OF FAIRBANK	30,373	0.003964%	5,557	196,697
10302	CITY OF INDEPENDENCE	138,685	0.018101%	25,376	898,144
10303	CITY OF JESUP	35,530	0.004637%	6,501	230,100
10305	CITY OF QUASQUETON	5,225	0.000682%	956	33,837
10306	CITY OF LAMONT	10,422	0.001360%	1,907	67,496
10307	CITY OF BRANDON	5,618	0.000733%	1,028	36,382
10308	CITY OF HAZLETON	10,001	0.001305%	1,830	64,771
10309	CITY OF WINTHROP	13,574	0.001772%	2,484	87,907
10310	CITY OF ROWLEY	1,505	0.000196%	275	9,744
10311	CITY OF AURORA	1,900	0.000248%	348	12,305
10312	CITY OF STANLEY	1,182	0.000154%	216	7,654
10556	JESUP COMMUNITY SCHOOL DISTRICT	672,404	0.087762%	123,034	4,354,584
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	404,833	0.052839%	74,075	2,621,757
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	949,007	0.123864%	173,646	6,145,912
10701	INDEPENDENCE LIGHT & POWER	83,956	0.010958%	15,362	543,712

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(3,001,775)	82,086	70,566	557,374	710,026	82,419	4,466,236	4,548,655	(375,096)
(74,904)	2,048	1,761	13,908	17,717	2,057	111,447	113,504	(9,360)
(238,166)	6,513	5,599	44,223	56,335	6,539	354,358	360,897	(29,761)
(224,950)	6,151	5,288	41,769	53,208	6,176	334,696	340,872	(28,109)
(1,880,846)	51,433	44,215	349,238	444,886	51,642	2,798,445	2,850,087	(235,027)
(102,617)	2,806	2,412	19,054	24,272	2,818	152,680	155,498	(12,823)
(98,638)	2,697	2,319	18,315	23,331	2,708	146,760	149,468	(12,326)
(99,233)	2,714	2,333	18,426	23,473	2,725	147,646	150,371	(12,400)
(7,525)	206	177	1,397	1,780	207	11,196	11,403	(940)
(48,508)	1,326	1,140	9,007	11,473	1,332	72,174	73,506	(6,062)
(1,262,542)	34,525	29,680	234,431	298,636	34,665	1,878,492	1,913,157	(157,765)
(89,519)	2,448	2,104	16,622	21,174	2,458	133,192	135,650	(11,186)
(12,106,539)	331,062	284,602	2,247,961	2,863,625	332,406	18,012,895	18,345,301	(1,512,811)
(1,366,889)	37,379	32,133	253,806	323,318	37,530	2,033,746	2,071,276	(170,804)
(2,909,863)	79,572	68,406	540,308	688,286	79,895	4,329,483	4,409,378	(363,611)
(1,537,657)	42,048	36,147	285,515	363,710	42,219	2,287,827	2,330,046	(192,143)
(2,467,584)	67,478	58,008	458,185	583,671	67,752	3,671,432	3,739,184	(308,345)
(8,934,119)	244,310	210,025	1,658,901	2,113,236	245,302	13,292,763	13,538,065	(1,116,392)
(677,453)	18,525	15,926	125,790	160,241	18,601	1,007,958	1,026,559	(84,653)
(141,201)	3,861	3,319	26,218	33,398	3,877	210,087	213,964	(17,644)
(25,732)	704	605	4,778	6,087	707	38,286	38,993	(3,215)
(5,718,481)	156,376	134,431	1,061,816	1,352,623	157,011	8,508,327	8,665,338	(714,571)
(6,569)	180	154	1,220	1,554	180	9,774	9,954	(821)
(2,163,929)	59,174	50,870	401,802	511,846	59,414	3,219,634	3,279,048	(270,401)
(78,052)	2,134	1,835	14,493	18,462	2,143	116,130	118,273	(9,753)
(7,541,056)	206,216	177,276	1,400,235	1,783,727	207,053	11,220,074	11,427,127	(942,317)
(154,630)	4,228	3,635	28,712	36,575	4,246	230,068	234,314	(19,322)
(706,059)	19,308	16,598	131,102	167,008	19,386	1,050,520	1,069,906	(88,228)
(180,889)	4,947	4,252	33,588	42,787	4,967	269,138	274,105	(22,604)
(26,601)	727	625	4,939	6,291	730	39,578	40,308	(3,324)
(53,060)	1,451	1,247	9,852	12,550	1,457	78,947	80,404	(6,630)
(28,601)	782	672	5,311	6,765	785	42,554	43,339	(3,574)
(50,919)	1,392	1,197	9,455	12,044	1,398	75,760	77,158	(6,363)
(69,106)	1,890	1,625	12,832	16,347	1,897	102,821	104,718	(8,635)
(7,660)	209	180	1,422	1,811	210	11,397	11,607	(957)
(9,673)	265	227	1,796	2,288	266	14,393	14,659	(1,209)
(6,017)	165	141	1,117	1,423	165	8,953	9,118	(752)
(3,423,274)	93,612	80,475	635,639	809,726	93,992	5,093,369	5,187,361	(427,766)
(2,061,044)	56,361	48,451	382,698	487,510	56,590	3,066,556	3,123,146	(257,544)
(4,831,492)	132,121	113,579	897,119	1,142,819	132,657	7,188,607	7,321,264	(603,735)
(427,429)	11,688	10,048	79,366	101,102	11,736	635,957	647,693	(53,411)



Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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	555,650	0.072523%	101,671	3,598,471
11203	BUENA VISTA COUNTY AGRI	12,453	0.001625%	2,279	80,647
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,817,788	0.237257%	332,613	11,772,264
11205	BUENA VISTA COUNTY ASSESSOR	27,298	0.003563%	4,995	176,787
11207	BUENA VISTA CO SOIL & WATER CONS DT	6,156	0.000804%	1,126	39,870
11301	CITY OF SIOUX RAPIDS	14,280	0.001864%	2,613	92,478
11302	CITY OF NEWELL	23,509	0.003068%	4,302	152,249
11303	CITY OF MARATHON	10,997	0.001435%	2,012	71,215
11304	CITY OF REMBRANDT	1,933	0.000252%	354	12,521
11306	CITY OF ALTA	33,510	0.004374%	6,132	217,016
11307	CITY OF STORM LAKE	232,550	0.030352%	42,551	1,506,029
11318	CITY OF LINN GROVE	2,338	0.000305%	428	15,142
11319	CITY OF ALBERT CITY	13,448	0.001755%	2,461	87,093
11321	CITY OF TRUESDALE	295	0.000039%	54	1,910
11322	STORM LAKE CEMETERY	2,950	0.000385%	540	19,105
11325	CITY OF LAKESIDE	7,906	0.001032%	1,447	51,201
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	99,344	0.012966%	18,178	643,367
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,775,151	0.231692%	324,811	11,496,137
11535	SIOUX CENTRAL COMM SCH DIST	446,011	0.058213%	81,610	2,888,431
11536	NEWELL-FONDA COMM SCH DIST	425,835	0.055580%	77,918	2,757,771
11601	BUENA VISTA CO SOLID WASTE COMM	34,189	0.004462%	6,256	221,415
11701	ALTA MUNICIPAL UTILITIES	53,649	0.007002%	9,817	347,442
12201	BUTLER COUNTY	410,669	0.053600%	75,143	2,659,554
12203	BUTLER COUNTY AGRI EXTENSION DIST	12,611	0.001646%	2,308	81,673
12206	BUTLER COUNTY SOLID WASTE COMMISSION	18,567	0.002423%	3,397	120,244
12207	BUTLER CO SOIL & WATER CONS DIST	173	0.000023%	32	1,119
12301	CITY OF GREENE	20,708	0.002703%	3,789	134,109
12302	CITY OF PARKERSBURG	30,634	0.003998%	5,605	198,390
12303	CITY OF SHELL ROCK	24,261	0.003167%	4,439	157,120
12304	CITY OF ALLISON	20,577	0.002686%	3,765	133,263
12305	CITY OF CLARKSVILLE	24,223	0.003162%	4,432	156,873
12307	CITY OF DUMONT	14,652	0.001912%	2,681	94,888
12309	GREENE PUBLIC LIBRARY	6,145	0.000802%	1,124	39,794
12310	CITY OF APLINGTON	20,665	0.002697%	3,781	133,828
12314	CITY OF NEW HARTFORD	11,152	0.001456%	2,041	72,221
12318	CITY OF AREDALE	721	0.000094%	132	4,668
12321	CITY OF BRISTOW	1,965	0.000256%	359	12,724
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	198,766	0.025943%	36,370	1,287,237
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	50,853	0.006637%	9,305	329,331
13201	CALHOUN COUNTY	371,129	0.048439%	67,908	2,403,483
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	11,650	0.001520%	2,132	75,444

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(2,828,870)	77,357	66,502	525,269	669,128	77,671	4,208,976	4,286,647	(353,491)
(63,399)	1,734	1,490	11,772	14,996	1,741	94,329	96,070	(7,922)
(9,254,542)	253,072	217,557	1,718,397	2,189,026	254,099	13,769,509	14,023,608	(1,156,431)
(138,978)	3,800	3,267	25,806	32,873	3,816	206,780	210,596	(17,366)
(31,343)	857	737	5,820	7,414	861	46,634	47,495	(3,917)
(72,700)	1,988	1,709	13,499	17,196	1,996	108,167	110,163	(9,084)
(119,688)	3,273	2,814	22,224	28,311	3,286	178,080	181,366	(14,956)
(55,984)	1,531	1,316	10,395	13,242	1,537	83,297	84,834	(6,996)
(9,843)	269	231	1,828	2,328	270	14,645	14,915	(1,230)
(170,603)	4,665	4,011	31,678	40,354	4,684	253,834	258,518	(21,318)
(1,183,936)	32,376	27,832	219,835	280,043	32,507	1,761,537	1,794,044	(147,943)
(11,904)	326	280	2,210	2,816	327	17,711	18,038	(1,487)
(68,466)	1,872	1,610	12,713	16,195	1,880	101,868	103,748	(8,555)
(1,502)	41	35	279	355	41	2,235	2,276	(188)
(15,019)	411	353	2,789	3,553	412	22,346	22,758	(1,877)
(40,251)	1,101	946	7,474	9,521	1,105	59,888	60,993	(5,030)
(505,771)	13,831	11,890	93,912	119,633	13,887	752,519	766,406	(63,200)
(9,037,470)	247,136	212,454	1,678,091	2,137,681	248,139	13,446,535	13,694,674	(1,129,306)
(2,270,685)	62,094	53,380	421,624	537,098	62,346	3,378,473	3,440,819	(283,741)
(2,167,970)	59,285	50,965	402,552	512,802	59,525	3,225,646	3,285,171	(270,906)
(174,062)	4,760	4,092	32,320	41,172	4,779	258,980	263,759	(21,750)
(273,135)	7,469	6,421	50,716	64,606	7,499	406,387	413,886	(34,130)
(2,090,758)	57,173	49,150	388,215	494,538	57,405	3,110,765	3,168,170	(261,257)
(64,206)	1,756	1,509	11,922	15,187	1,763	95,530	97,293	(8,023)
(94,528)	2,585	2,222	17,552	22,359	2,595	140,644	143,239	(11,812)
(879)	24	21	163	208	24	1,309	1,333	(110)
(105,427)	2,883	2,478	19,576	24,937	2,895	156,861	159,756	(13,174)
(155,961)	4,265	3,666	28,959	36,890	4,282	232,049	236,331	(19,489)
(123,517)	3,378	2,904	22,935	29,217	3,391	183,777	187,168	(15,434)
(104,762)	2,865	2,463	19,452	24,780	2,876	155,872	158,748	(13,091)
(123,323)	3,372	2,899	22,899	29,170	3,386	183,488	186,874	(15,410)
(74,594)	2,040	1,754	13,851	17,645	2,048	110,987	113,035	(9,321)
(31,283)	855	735	5,809	7,399	859	46,545	47,404	(3,909)
(105,207)	2,877	2,473	19,535	24,885	2,889	156,533	159,422	(13,146)
(56,775)	1,553	1,335	10,542	13,430	1,559	84,474	86,033	(7,095)
(3,670)	100	86	681	867	101	5,460	5,561	(459)
(10,003)	274	235	1,857	2,366	275	14,882	15,157	(1,250)
(1,011,937)	27,672	23,789	187,898	239,359	27,784	1,505,625	1,533,409	(126,450)
(258,897)	7,080	6,086	48,072	61,238	7,108	385,204	392,312	(32,351)
(1,889,452)	51,668	44,418	350,836	446,922	51,878	2,811,250	2,863,128	(236,103)
(59,309)	1,622	1,394	11,013	14,029	1,628	88,244	89,872	(7,411)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
13209	TWIN LAKES UTILITIES	9,030	0.001179%	1,652	58,478
13301	CITY OF ROCKWELL CITY	25,660	0.003349%	4,695	166,181
13302	CITY OF MANSON	20,828	0.002719%	3,811	134,888
13303	CITY OF LAKE CITY	34,297	0.004476%	6,276	222,111
13304	CITY OF LOHRVILLE	10,810	0.001411%	1,978	70,006
13307	CITY OF POMEROY	11,831	0.001544%	2,165	76,620
13309	CITY OF FARNHAMVILLE	9,473	0.001236%	1,733	61,347
13310	CITY OF SOMERS	2,289	0.000299%	419	14,822
13311	CITY OF JOLLEY	156	0.000020%	29	1,009
13312	CITY OF KNIERIM	750	0.000098%	137	4,858
13313	CITY OF RINARD	227	0.000030%	41	1,467
13314	CITY OF YETTER	1,276	0.000167%	234	8,265
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	558,924	0.072951%	102,270	3,619,676
14201	CARROLL COUNTY	396,384	0.051736%	72,529	2,567,041
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	13,866	0.001810%	2,537	89,799
14206	CARROLL CO SOLID WASTE MGMT COMM	53,482	0.006980%	9,786	346,357
14301	CITY OF DEDHAM	1,382	0.000180%	253	8,950
14302	CITY OF CARROLL	289,204	0.037747%	52,918	1,872,925
14303	CITY OF TEMPLETON	10,442	0.001363%	1,911	67,627
14304	CITY OF LIDDERDALE	2,877	0.000375%	526	18,631
14305	CITY OF BRED A	14,040	0.001832%	2,569	90,923
14308	CITY OF MANNING	42,792	0.005585%	7,830	277,129
14309	CITY OF COON RAPIDS	24,730	0.003228%	4,525	160,154
14310	CITY OF HALBUR	1,740	0.000227%	318	11,269
14311	CITY OF GLIDDEN	26,786	0.003496%	4,901	173,470
14312	CITY OF ARCADIA	9,296	0.001213%	1,701	60,202
14314	CITY OF WILLEY	1	0.000000%	-	7
14315	CITY OF RALSTON	1,076	0.000140%	197	6,969
14316	CITY OF LANESBORO	949	0.000124%	174	6,144
14317	THOMAS REST HAVEN	197,268	0.025747%	36,095	1,277,536
14318	MANNING MUNICIPAL HOUSING AGENCY	8,605	0.001123%	1,574	55,724
14401	UNION TOWNSHIP - CARROLL COUNTY	1,640	0.000214%	300	10,623
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,141,552	0.148995%	208,877	7,392,860
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	292,978	0.038239%	53,608	1,897,372
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	245,025	0.031981%	44,834	1,586,820
14601	REGION XII COUNCIL OF GOVT	182,253	0.023788%	33,348	1,180,294
14603	REGION XII REGIONAL HOUSING AUTH	24,670	0.003220%	4,514	159,767
14701	COON RAPIDS MUNICIPAL UTILITIES	78,313	0.010221%	14,329	507,164
15201	CASS COUNTY	348,201	0.045447%	63,713	2,255,000
15203	CASS COUNTY AGRI	15,565	0.002031%	2,848	100,799
15205	CASS COUNTY MEMORIAL HOSPITAL	2,182,320	0.284835%	399,314	14,133,024

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(45,971)	1,257	1,081	8,536	10,874	1,262	68,399	69,661	(5,744)	
(130,640)	3,572	3,071	24,257	30,900	3,587	194,375	197,962	(16,325)	
(106,040)	2,900	2,493	19,690	25,083	2,911	157,772	160,683	(13,251)	
(174,608)	4,775	4,105	32,422	41,302	4,794	259,793	264,587	(21,819)	
(55,034)	1,505	1,294	10,219	13,018	1,511	81,882	83,393	(6,877)	
(60,234)	1,647	1,416	11,184	14,247	1,654	89,620	91,274	(7,527)	
(48,227)	1,319	1,134	8,955	11,408	1,324	71,755	73,079	(6,026)	
(11,652)	319	274	2,164	2,757	320	17,337	17,657	(1,456)	
(793)	22	19	147	188	22	1,180	1,202	(99)	
(3,819)	104	90	709	903	105	5,682	5,787	(477)	
(1,153)	32	27	214	273	32	1,716	1,748	(144)	
(6,498)	178	153	1,206	1,537	178	9,668	9,846	(812)	
(2,845,540)	77,813	66,893	528,364	673,070	78,129	4,233,779	4,311,908	(355,574)	
(2,018,031)	55,185	47,440	374,711	477,336	55,408	3,002,557	3,057,965	(252,169)	
(70,594)	1,930	1,660	13,108	16,698	1,938	105,034	106,972	(8,821)	
(272,282)	7,446	6,401	50,558	64,405	7,476	405,119	412,595	(34,024)	
(7,036)	192	165	1,306	1,663	193	10,469	10,662	(879)	
(1,472,364)	40,263	34,613	273,391	348,267	40,426	2,190,679	2,231,105	(183,984)	
(53,163)	1,454	1,250	9,871	12,575	1,460	79,100	80,560	(6,643)	
(14,646)	401	344	2,720	3,465	402	21,792	22,194	(1,830)	
(71,478)	1,955	1,680	13,272	16,907	1,963	106,349	108,312	(8,932)	
(217,860)	5,958	5,121	40,453	51,532	5,982	324,146	330,128	(27,223)	
(125,902)	3,443	2,960	23,378	29,781	3,457	187,325	190,782	(15,732)	
(8,859)	242	208	1,645	2,095	243	13,181	13,424	(1,107)	
(136,370)	3,729	3,206	25,321	32,256	3,744	202,901	206,645	(17,041)	
(47,327)	1,294	1,113	8,788	11,195	1,299	70,416	71,715	(5,914)	
(6)	-	-	1	1	-	9	9	(1)	
(5,479)	150	129	1,017	1,296	150	8,152	8,302	(685)	
(4,830)	132	114	897	1,143	133	7,186	7,319	(604)	
(1,004,311)	27,464	23,609	186,482	237,555	27,575	1,494,278	1,521,853	(125,497)	
(43,806)	1,198	1,030	8,134	10,362	1,203	65,178	66,381	(5,474)	
(8,351)	228	196	1,551	1,975	229	12,425	12,654	(1,044)	
(5,811,757)	158,927	136,624	1,079,136	1,374,687	159,572	8,647,109	8,806,681	(726,227)	
(1,491,583)	40,788	35,064	276,959	352,811	40,954	2,219,274	2,260,228	(186,386)	
(1,247,448)	34,112	29,325	231,628	295,065	34,251	1,856,035	1,890,286	(155,879)	
(927,866)	25,373	21,812	172,288	219,473	25,476	1,380,539	1,406,015	(115,944)	
(125,598)	3,435	2,953	23,321	29,709	3,449	186,873	190,322	(15,695)	
(398,697)	10,903	9,373	74,031	94,307	10,947	593,208	604,155	(49,821)	
(1,772,726)	48,476	41,674	329,162	419,312	48,673	2,637,576	2,686,249	(221,517)	
(79,241)	2,167	1,863	14,714	18,744	2,176	117,900	120,076	(9,902)	
(11,110,408)	303,822	261,185	2,062,998	2,628,005	305,055	16,530,787	16,835,842	(1,388,337)	

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, 2021

Employer ID #	Employer Name	2021 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%)
15301	CITY OF WIOTA	1,035	0.000135%	189	6,703
15302	CITY OF ATLANTIC	135,268	0.017655%	24,751	876,019
15305	CITY OF ANITA	17,907	0.002337%	3,277	115,966
15306	CITY OF GRISWOLD	21,672	0.002829%	3,965	140,349
15309	CITY OF LEWIS	10,619	0.001386%	1,943	68,770
15310	CITY OF CUMBERLAND	9,387	0.001225%	1,718	60,793
15311	CITY OF MASSENA	13,929	0.001818%	2,549	90,205
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,060,194	0.138376%	193,991	6,865,970
15543	GRISWOLD COMM SCH DIST NO 4	338,740	0.044212%	61,981	2,193,728
15601	SOUTHWEST IOWA PLANNING COUNCIL	252,947	0.033015%	46,283	1,638,123
15701	ATLANTIC LIGHT & WATER DEPT	200,920	0.026224%	36,764	1,301,190
15702	ANITA MUNICIPAL UTILITIES	20,768	0.002711%	3,800	134,497
16201	CEDAR COUNTY	481,626	0.062862%	88,126	3,119,084
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	16,462	0.002149%	3,012	106,609
16301	CITY OF BENNETT	7,407	0.000967%	1,355	47,969
16302	CITY OF STANWOOD	12,297	0.001605%	2,250	79,639
16303	CITY OF TIPTON	144,918	0.018915%	26,517	938,509
16304	CITY OF WEST BRANCH	70,528	0.009205%	12,905	456,747
16305	CITY OF DURANT	35,860	0.004680%	6,562	232,234
16306	CITY OF MECHANICSVILLE	17,317	0.002260%	3,169	112,145
16307	CITY OF CLARENCE	18,282	0.002386%	3,345	118,398
16308	CITY OF LOWDEN	17,219	0.002247%	3,151	111,515
16542	TIPTON COMM SCH DIST	619,168	0.080813%	113,293	4,009,821
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	582,434	0.076019%	106,572	3,771,931
16545	BENNETT COMM SCH DIST	74,311	0.009699%	13,597	481,249
16547	DURANT COMMUNITY SCHOOL DISTRICT	452,467	0.059056%	82,791	2,930,245
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	545,611	0.071213%	99,834	3,533,456
16701	DURANT MUNIC ELEC PLT	31,837	0.004155%	5,825	206,183
17201	CERRO GORDO COUNTY	944,476	0.123273%	172,817	6,116,567
17203	CERRO GORDO CO AGRI EXT	17,299	0.002258%	3,165	112,034
17204	CERRO GORDO CO. ASSESSOR	27,500	0.003589%	5,032	178,096
17205	CERRO GORDO CITY ASSESSORS OFFICE	24,408	0.003186%	4,466	158,072
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	6,732	0.000879%	1,232	43,598
17301	CITY OF PLYMOUTH	8,138	0.001062%	1,489	52,701
17302	CITY OF MASON CITY	886,672	0.115728%	162,240	5,742,217
17303	CITY OF CLEAR LAKE	192,842	0.025170%	35,286	1,248,875
17305	CITY OF THORNTON	12,167	0.001588%	2,226	78,798
17306	CITY OF MESERVEY	1,286	0.000168%	235	8,327
17308	CITY OF ROCKWELL	13,227	0.001726%	2,420	85,657
17310	CITY OF DOUGHERTY	728	0.000095%	133	4,717
17312	CLEAR LAKE SANITARY DISTRICT	64,664	0.008440%	11,832	418,775

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(5,270)	144	124	979	1,247	145	7,841	7,986	(659)
(688,665)	18,832	16,189	127,872	162,893	18,908	1,024,641	1,043,549	(86,054)
(91,165)	2,493	2,143	16,928	21,564	2,503	135,641	138,144	(11,392)
(110,333)	3,017	2,594	20,487	26,098	3,029	164,161	167,190	(13,787)
(54,062)	1,478	1,271	10,038	12,787	1,484	80,437	81,921	(6,756)
(47,791)	1,307	1,123	8,874	11,304	1,312	71,106	72,418	(5,972)
(70,913)	1,939	1,667	13,167	16,773	1,947	105,508	107,455	(8,861)
(5,397,552)	147,600	126,887	1,002,226	1,276,713	148,199	8,030,829	8,179,028	(674,468)
(1,724,558)	47,159	40,541	320,219	407,919	47,351	2,565,909	2,613,260	(215,498)
(1,287,779)	35,215	30,273	239,117	304,605	35,358	1,916,042	1,951,400	(160,919)
(1,022,905)	27,972	24,047	189,935	241,954	28,086	1,521,945	1,550,031	(127,820)
(105,732)	2,891	2,486	19,633	25,010	2,903	157,316	160,219	(13,212)
(2,452,009)	67,052	57,642	455,293	579,987	67,324	3,648,258	3,715,582	(306,399)
(83,808)	2,292	1,970	15,562	19,824	2,301	124,696	126,997	(10,473)
(37,710)	1,031	886	7,002	8,919	1,035	56,107	57,142	(4,712)
(62,607)	1,712	1,472	11,625	14,809	1,719	93,151	94,870	(7,823)
(737,791)	20,175	17,344	136,994	174,513	20,257	1,097,733	1,117,990	(92,193)
(359,063)	9,819	8,441	66,671	84,931	9,859	534,237	544,096	(44,868)
(182,567)	4,992	4,292	33,899	43,183	5,013	271,634	276,647	(22,813)
(88,161)	2,411	2,072	16,370	20,853	2,421	131,171	133,592	(11,016)
(93,076)	2,545	2,188	17,283	22,016	2,556	138,485	141,041	(11,631)
(87,665)	2,397	2,061	16,278	20,736	2,407	130,434	132,841	(10,954)
(3,152,244)	86,200	74,103	585,314	745,617	86,550	4,690,114	4,776,664	(393,899)
(2,965,232)	81,086	69,707	550,589	701,382	81,416	4,411,865	4,493,281	(370,530)
(378,325)	10,346	8,894	70,248	89,488	10,388	562,897	573,285	(47,275)
(2,303,557)	62,992	54,152	427,728	544,872	63,248	3,427,381	3,490,629	(287,848)
(2,777,759)	75,960	65,300	515,779	657,039	76,268	4,132,931	4,209,199	(347,104)
(162,087)	4,432	3,810	30,097	38,339	4,450	241,164	245,614	(20,254)
(4,808,423)	131,490	113,037	892,835	1,137,362	132,023	7,154,284	7,286,307	(600,852)
(88,073)	2,408	2,070	16,354	20,832	2,418	131,041	133,459	(11,005)
(140,007)	3,829	3,291	25,997	33,117	3,844	208,311	212,155	(17,495)
(124,265)	3,398	2,921	23,074	29,393	3,412	184,890	188,302	(15,528)
(34,274)	937	806	6,364	8,107	941	50,995	51,936	(4,283)
(41,430)	1,133	974	7,693	9,800	1,138	61,642	62,780	(5,177)
(4,514,134)	123,442	106,119	838,191	1,067,752	123,943	6,716,422	6,840,365	(564,078)
(981,779)	26,847	23,080	182,298	232,225	26,956	1,460,755	1,487,711	(122,681)
(61,946)	1,694	1,456	11,502	14,652	1,701	92,167	93,868	(7,741)
(6,546)	179	154	1,215	1,548	180	9,739	9,919	(818)
(67,338)	1,841	1,583	12,503	15,927	1,849	100,190	102,039	(8,414)
(3,708)	101	87	689	877	102	5,518	5,620	(463)
(329,212)	9,003	7,739	61,129	77,871	9,039	489,824	498,863	(41,138)

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, 2021

Employer ID #	Employer Name	2021 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%)
17313	CITY OF ROCK FALLS	899	0.000117%	164	5,820
17315	ROCKWELL PUB LIBRARY	4,639	0.000605%	849	30,040
17316	CITY OF VENTURA	19,573	0.002555%	3,581	126,757
17318	MESERVEY PUB LIBRARY	1,111	0.000145%	203	7,195
17320	CITY OF SWALEDALE	4,798	0.000626%	878	31,071
17326	SWALEDALE PUBLIC LIBRARY	696	0.000091%	127	4,506
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,982,050	0.389216%	545,646	19,312,193
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	921,008	0.120209%	168,523	5,964,584
17556	NORTH IOWA AREA COMMUNITY COLLEGE	803,717	0.104901%	147,061	5,204,991
17602	NORTH IA AREA COUNCIL OF GOV'TS	147,425	0.019242%	26,975	954,747
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	27,441	0.003582%	5,021	177,713
17607	LANDFILL OF NORTH IOWA	76,402	0.009972%	13,980	494,792
17608	ELDERBRIDGE AGENCY ON AGING	143,601	0.018743%	26,276	929,980
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	853,646	0.111417%	156,197	5,528,339
18201	CHEROKEE COUNTY	331,636	0.043285%	60,682	2,147,725
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	12,764	0.001666%	2,335	82,659
18206	CHEROKEE CO SOIL & WATER CONS DIST	326	0.000043%	60	2,114
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	19,784	0.002582%	3,620	128,125
18301	CITY OF CLEGHORN	3,579	0.000467%	655	23,179
18302	CITY OF CHEROKEE	121,707	0.015885%	22,270	788,195
18303	CITY OF WASHTA	4,037	0.000527%	739	26,143
18305	CITY OF MERIDEN	1,972	0.000257%	361	12,768
18306	CITY OF MARCUS	19,851	0.002591%	3,632	128,558
18308	CITY OF LARRABEE	1,850	0.000241%	338	11,980
18309	CITY OF AURELIA	30,019	0.003918%	5,493	194,408
18310	CITY OF QUIMBY	5,951	0.000777%	1,089	38,540
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	710,268	0.092704%	129,962	4,599,799
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	242,458	0.031645%	44,364	1,570,194
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	43,461	0.005672%	7,952	281,459
19201	CHICKASAW COUNTY	338,610	0.044195%	61,958	2,192,889
19203	CHICKASAW COUNTY AGRI	12,447	0.001625%	2,277	80,607
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,004	0.000131%	184	6,505
19301	CITY OF FREDERICKSBURG	24,875	0.003247%	4,552	161,094
19302	CITY OF LAWLER	9,512	0.001241%	1,740	61,600
19303	CITY OF NASHUA	21,233	0.002771%	3,885	137,506
19304	CITY OF NEW HAMPTON	142,853	0.018645%	26,139	925,137
19306	CITY OF ALTA VISTA	7,727	0.001008%	1,414	50,038
19308	CITY OF NORTH WASHINGTON	261	0.000034%	48	1,693
19309	CITY OF BASSETT	350	0.000046%	64	2,267
19311	CITY OF IONIA	5,335	0.000696%	976	34,549
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	441,183	0.057583%	80,726	2,857,166

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(4,575)	125	108	850	1,083	126	6,807	6,933	(572)	
(23,616)	646	555	4,385	5,586	648	35,137	35,785	(2,951)	
(99,648)	2,725	2,343	18,503	23,571	2,736	148,262	150,998	(12,452)	
(5,656)	155	133	1,050	1,338	155	8,415	8,570	(707)	
(24,426)	668	574	4,535	5,777	671	36,342	37,013	(3,052)	
(3,542)	97	83	658	838	97	5,270	5,367	(443)	
(15,181,913)	415,160	356,899	2,819,001	3,591,060	416,845	22,588,637	23,005,482	(1,897,105)	
(4,688,944)	128,223	110,228	870,650	1,109,101	128,743	6,976,516	7,105,259	(585,922)	
(4,091,804)	111,893	96,191	759,773	967,857	112,347	6,088,053	6,200,400	(511,305)	
(750,556)	20,525	17,644	139,364	177,533	20,608	1,116,727	1,137,335	(93,788)	
(139,706)	3,820	3,284	25,941	33,045	3,836	207,863	211,699	(17,457)	
(388,971)	10,637	9,144	72,225	92,006	10,680	578,737	589,417	(48,605)	
(731,086)	19,992	17,186	135,749	172,927	20,073	1,087,757	1,107,830	(91,355)	
(4,345,999)	118,844	102,166	806,972	1,027,982	119,327	6,466,259	6,585,586	(543,068)	
(1,688,393)	46,170	39,691	313,503	399,364	46,358	2,512,101	2,558,459	(210,979)	
(64,980)	1,777	1,528	12,066	15,371	1,784	96,682	98,466	(8,120)	
(1,662)	45	39	309	393	46	2,472	2,518	(208)	
(100,723)	2,754	2,368	18,702	23,824	2,766	149,863	152,629	(12,586)	
(18,222)	498	428	3,384	4,310	500	27,112	27,612	(2,277)	
(619,624)	16,944	14,566	115,053	146,563	17,013	921,917	938,930	(77,427)	
(20,551)	562	483	3,816	4,861	564	30,578	31,142	(2,568)	
(10,037)	274	236	1,864	2,374	276	14,934	15,210	(1,254)	
(101,063)	2,764	2,376	18,766	23,906	2,775	150,369	153,144	(12,629)	
(9,418)	258	221	1,749	2,228	259	14,012	14,271	(1,177)	
(152,830)	4,179	3,593	28,378	36,150	4,196	227,390	231,586	(19,097)	
(30,297)	829	712	5,626	7,167	832	45,079	45,911	(3,786)	
(3,616,045)	98,883	85,007	671,433	855,323	99,285	5,380,186	5,479,471	(451,854)	
(1,234,378)	33,755	29,018	229,201	291,974	33,892	1,836,588	1,870,480	(154,246)	
(221,264)	6,051	5,201	41,085	52,337	6,075	329,210	335,285	(27,649)	
(1,723,898)	47,141	40,526	320,096	407,763	47,333	2,564,928	2,612,261	(215,415)	
(63,367)	1,733	1,490	11,766	14,989	1,740	94,282	96,022	(7,918)	
(5,114)	140	120	950	1,210	140	7,608	7,748	(639)	
(126,641)	3,463	2,977	23,515	29,955	3,477	188,424	191,901	(15,825)	
(48,426)	1,324	1,138	8,992	11,454	1,330	72,051	73,381	(6,051)	
(108,098)	2,956	2,541	20,072	25,569	2,968	160,835	163,803	(13,508)	
(727,279)	19,888	17,097	135,042	172,027	19,969	1,082,093	1,102,062	(90,879)	
(39,337)	1,076	925	7,304	9,305	1,080	58,528	59,608	(4,915)	
(1,331)	36	31	247	314	37	1,981	2,018	(166)	
(1,782)	49	42	331	422	49	2,651	2,700	(223)	
(27,160)	743	638	5,043	6,424	746	40,410	41,156	(3,394)	
(2,246,107)	61,421	52,802	417,060	531,283	61,671	3,341,903	3,403,574	(280,669)	



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, 2021

Employer ID #	Employer Name	2021 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%)
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	671,260	0.087612%	122,825	4,347,177
20201	CLARKE COUNTY	263,313	0.034367%	48,180	1,705,254
20203	CLARKE COUNTY AGRI EXT DIST	9,096	0.001187%	1,664	58,910
20204	CLARKE COUNTY HOSPITAL	961,909	0.125548%	176,007	6,229,464
20301	CITY OF OSCEOLA	109,333	0.014270%	20,005	708,054
20302	CITY OF MURRAY	12,191	0.001591%	2,231	78,952
20303	CITY OF WOODBURN	758	0.000099%	139	4,911
20306	CITY OF WELDON	979	0.000128%	179	6,339
20536	MURRAY COMM SCH DIST	199,468	0.026034%	36,498	1,291,785
20539	CLARKE COMMUNITY SCHOOL DISTRICT	921,022	0.120211%	168,526	5,964,673
21201	CLAY COUNTY	393,439	0.051351%	71,990	2,547,971
21203	CLAY COUNTY AG EXTENSION SERVICE	16,260	0.002122%	2,975	105,304
21207	IOWA LAKES REGIONAL WATER	185,038	0.024151%	33,858	1,198,334
21301	CITY OF EVERLY	22,135	0.002889%	4,050	143,349
21302	SPENCER HOSPITAL	2,385,014	0.311291%	436,402	15,445,700
21303	CITY OF SPENCER	333,202	0.043489%	60,968	2,157,868
21304	CITY OF ROYAL	6,479	0.000846%	1,186	41,959
21307	CITY OF PETERSON	8,280	0.001081%	1,515	53,620
21308	CITY OF WEBB	1,395	0.000182%	255	9,037
21309	CITY OF DICKENS	1,445	0.000189%	264	9,357
21310	CITY OF FOSTORIA	1,620	0.000212%	297	10,494
21312	WEBB PUBLIC LIBRARY	405	0.000053%	74	2,620
21313	CITY OF GREENVILLE	73	0.000009%	13	471
21314	CITY OF ROSSIE	252	0.000033%	46	1,634
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,518,971	0.198255%	277,936	9,837,082
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	91,049	0.011884%	16,660	589,647
21602	NORTHWEST IA PLAN & DEVELOPMENT	56,356	0.007356%	10,312	364,972
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	24,648	0.003217%	4,510	159,626
21701	SPENCER MUNICIPAL UTILITIES	303,383	0.039597%	55,512	1,964,750
22201	CLAYTON COUNTY	388,241	0.050673%	71,039	2,514,304
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	15,037	0.001963%	2,751	97,380
22207	CLAYTON CO SOIL & WATER CONS DIST	2,905	0.000379%	531	18,810
22301	CITY OF FARMERSBURG	3,974	0.000519%	727	25,736
22302	CITY OF GUTTENBERG	64,896	0.008470%	11,874	420,275
22303	CITY OF STRAWBERRY POINT	28,816	0.003761%	5,273	186,617
22305	CITY OF LUANA	7,454	0.000973%	1,364	48,274
22306	CITY OF ELKADER	32,168	0.004199%	5,886	208,324
22308	CITY OF MONONA	24,292	0.003171%	4,445	157,320
22309	CITY OF MCGREGOR	25,294	0.003301%	4,628	163,810
22311	CITY OF GARNAVILLO	17,510	0.002285%	3,204	113,399
22312	CITY OF MARQUETTE	18,965	0.002475%	3,470	122,823

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(3,417,450)	93,453	80,338	634,557	808,348	93,832	5,084,705	5,178,537	(427,038)
(1,340,553)	36,658	31,514	248,916	317,088	36,807	1,994,562	2,031,369	(167,513)
(46,311)	1,266	1,089	8,599	10,954	1,272	68,904	70,176	(5,787)
(4,897,174)	133,917	115,124	909,315	1,158,356	134,460	7,286,334	7,420,794	(611,942)
(556,623)	15,221	13,085	103,355	131,661	15,283	828,180	843,463	(69,555)
(62,067)	1,697	1,459	11,525	14,681	1,704	92,347	94,051	(7,756)
(3,861)	106	91	717	914	106	5,745	5,851	(482)
(4,983)	136	117	925	1,178	137	7,414	7,551	(623)
(1,015,512)	27,770	23,873	188,562	240,205	27,883	1,510,945	1,538,828	(126,897)
(4,689,014)	128,224	110,230	870,663	1,109,117	128,745	6,976,620	7,105,365	(585,931)
(2,003,039)	54,775	47,088	371,927	473,790	54,997	2,980,252	3,035,249	(250,296)
(82,783)	2,264	1,946	15,371	19,581	2,273	123,169	125,442	(10,344)
(942,047)	25,761	22,146	174,921	222,828	25,866	1,401,639	1,427,505	(117,717)
(112,691)	3,082	2,649	20,925	26,656	3,094	167,669	170,763	(14,082)
(12,142,343)	332,041	285,444	2,254,609	2,872,094	333,389	18,066,168	18,399,557	(1,517,286)
(1,696,367)	46,388	39,878	314,984	401,250	46,577	2,523,964	2,570,541	(211,975)
(32,985)	902	775	6,125	7,802	906	49,078	49,984	(4,122)
(42,152)	1,153	991	7,827	9,971	1,157	62,717	63,874	(5,267)
(7,104)	194	167	1,319	1,680	195	10,571	10,766	(888)
(7,356)	201	173	1,366	1,740	202	10,944	11,146	(919)
(8,250)	226	194	1,532	1,952	227	12,275	12,502	(1,031)
(2,059)	56	48	382	486	57	3,064	3,121	(257)
(370)	10	9	69	88	10	551	561	(46)
(1,284)	35	30	238	303	35	1,911	1,946	(161)
(7,733,235)	211,471	181,794	1,435,919	1,829,184	212,329	11,506,010	11,718,339	(966,331)
(463,540)	12,676	10,897	86,071	109,644	12,727	689,685	702,412	(57,923)
(286,916)	7,846	6,745	53,275	67,866	7,878	426,892	434,770	(35,853)
(125,487)	3,432	2,950	23,301	29,683	3,445	186,708	190,153	(15,681)
(1,544,551)	42,237	36,310	286,795	365,342	42,408	2,298,083	2,340,491	(193,004)
(1,976,573)	54,051	46,466	367,013	467,530	54,270	2,940,873	2,995,143	(246,989)
(76,554)	2,093	1,800	14,215	18,108	2,102	113,902	116,004	(9,566)
(14,787)	404	348	2,746	3,498	406	22,001	22,407	(1,848)
(20,232)	553	476	3,757	4,786	556	30,103	30,659	(2,528)
(330,391)	9,035	7,767	61,348	78,150	9,071	491,577	500,648	(41,285)
(146,705)	4,012	3,449	27,240	34,701	4,028	218,278	222,306	(18,332)
(37,950)	1,038	892	7,047	8,977	1,042	56,464	57,506	(4,742)
(163,770)	4,478	3,850	30,409	38,737	4,497	243,667	248,164	(20,464)
(123,674)	3,382	2,907	22,964	29,253	3,396	184,010	187,406	(15,454)
(128,776)	3,521	3,027	23,911	30,459	3,536	191,602	195,138	(16,092)
(89,147)	2,438	2,096	16,553	21,087	2,448	132,638	135,086	(11,140)
(96,555)	2,640	2,270	17,928	22,838	2,651	143,660	146,311	(12,065)

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, 2021

Employer ID #	Employer Name	2021 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%)
22313	CITY OF VOLGA	7,940	0.001036%	1,453	51,421
22316	CITY OF ST OLAF	1,721	0.000225%	315	11,143
22319	CITY OF OSTERDOCK	38	0.000005%	7	245
22323	CITY OF NORTH BUENA VISTA	280	0.000037%	51	1,814
22324	GUTTENBERG MUNIC HOSP	781,036	0.101940%	142,911	5,058,101
22327	CITY OF CLAYTON	1,062	0.000139%	194	6,877
22329	CITY OF GARBER	459	0.000060%	84	2,975
22402	CASS TOWNSHIP - CLAYTON COUNTY	566	0.000074%	104	3,668
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	549,457	0.071715%	100,538	3,558,364
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	306,963	0.040065%	56,167	1,987,938
22569	STARMONT COMMUNITY SCHOOL DISTRICT	427,997	0.055862%	78,314	2,771,775
22601	AEA 1 - KEYSTONE	1,366,953	0.178414%	250,120	8,852,588
22701	MCGREGOR MUNICIPAL UTILITIES	15,390	0.002009%	2,816	99,670
23201	CLINTON COUNTY	706,244	0.092179%	129,226	4,573,743
23203	CLINTON CO ASSESSOR'S OFFICE	38,293	0.004998%	7,007	247,990
23204	CLINTON COUNTY AGRI	14,896	0.001944%	2,726	96,471
23206	CLINTON CO SOIL & WATER CONS DISTRICT	183	0.000024%	33	1,184
23301	CITY OF WHEATLAND	15,927	0.002079%	2,914	103,148
23303	CITY OF DEWITT	142,951	0.018658%	26,157	925,769
23306	CITY OF CHARLOTTE	4,676	0.000610%	856	30,280
23307	CITY OF CLINTON	544,885	0.071118%	99,701	3,528,756
23310	CITY OF LOST NATION	5,705	0.000745%	1,044	36,950
23311	CITY OF GOOSE LAKE	3,525	0.000460%	645	22,828
23312	CITY OF GRAND MOUND	11,795	0.001539%	2,158	76,387
23313	CITY OF CALAMUS	5,791	0.000756%	1,060	37,505
23315	CITY OF DELMAR	6,003	0.000783%	1,098	38,874
23316	CITY OF CAMANCHE	55,999	0.007309%	10,247	362,661
23318	CITY OF TORONTO	227	0.000030%	41	1,467
23319	CITY OF WELTON	1,394	0.000182%	255	9,025
23320	CITY OF LOW MOOR	2,866	0.000374%	524	18,561
23321	CITY OF ANDOVER	566	0.000074%	104	3,668
23322	CALAMUS PUB LIBRARY	709	0.000093%	130	4,592
23328	CITY OF CLINTON IA HOUSING AUTH	66,555	0.008687%	12,178	431,019
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	620,406	0.080975%	113,520	4,017,844
23570	CALAMUS WHEATLAND CSD	340,907	0.044495%	62,378	2,207,761
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,388,751	0.311779%	437,086	15,469,905
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	1,048,083	0.136795%	191,775	6,787,537
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	566,963	0.074000%	103,741	3,671,734
23577	DELWOOD COMM SCH DIST	135,402	0.017673%	24,775	876,884
23602	CLINTON CO AREA SOLID WASTE AGCY	29,119	0.003801%	5,328	188,580
23701	ELWOOD COMMUNITY SANITARY DISTRICT	96	0.000013%	18	624

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(40,424)	1,105	950	7,506	9,561	1,110	60,145	61,255	(5,051)	
(8,760)	240	206	1,627	2,073	241	13,034	13,275	(1,095)	
(192)	5	5	36	46	5	286	291	(24)	
(1,426)	39	34	265	338	39	2,121	2,160	(178)	
(3,976,330)	108,736	93,476	738,331	940,543	109,177	5,916,242	6,025,419	(496,875)	
(5,406)	148	127	1,004	1,279	148	8,044	8,192	(676)	
(2,339)	64	55	434	553	64	3,480	3,544	(292)	
(2,884)	79	68	535	682	79	4,290	4,369	(360)	
(2,797,340)	76,495	65,760	519,414	661,669	76,806	4,162,065	4,238,871	(349,551)	
(1,562,779)	42,735	36,738	290,179	369,652	42,909	2,325,205	2,368,114	(195,282)	
(2,178,978)	59,586	51,224	404,596	515,406	59,828	3,242,025	3,301,853	(272,281)	
(6,959,294)	190,307	163,600	1,292,212	1,646,119	191,079	10,354,490	10,545,569	(869,621)	
(78,354)	2,143	1,842	14,549	18,534	2,151	116,580	118,731	(9,791)	
(3,595,561)	98,323	84,525	667,629	850,477	98,722	5,349,709	5,448,431	(449,295)	
(194,952)	5,331	4,583	36,199	46,113	5,353	290,063	295,416	(24,361)	
(75,839)	2,074	1,783	14,082	17,939	2,082	112,839	114,921	(9,477)	
(930)	25	22	173	220	26	1,384	1,410	(116)	
(81,088)	2,217	1,906	15,056	19,179	2,226	120,648	122,874	(10,133)	
(727,776)	19,902	17,109	135,135	172,146	19,982	1,082,832	1,102,814	(90,942)	
(23,804)	651	560	4,420	5,631	654	35,417	36,071	(2,975)	
(2,774,064)	75,859	65,213	515,093	656,165	76,167	4,127,433	4,203,600	(346,642)	
(29,047)	794	683	5,394	6,871	798	43,218	44,016	(3,630)	
(17,945)	491	422	3,332	4,245	493	26,700	27,193	(2,242)	
(60,050)	1,642	1,412	11,150	14,204	1,649	89,346	90,995	(7,504)	
(29,484)	806	693	5,475	6,974	810	43,868	44,678	(3,684)	
(30,560)	836	718	5,674	7,228	839	45,469	46,308	(3,819)	
(285,099)	7,796	6,702	52,938	67,436	7,828	424,188	432,016	(35,625)	
(1,153)	32	27	214	273	32	1,716	1,748	(144)	
(7,095)	194	167	1,317	1,678	195	10,556	10,751	(887)	
(14,592)	399	343	2,709	3,451	401	21,710	22,111	(1,823)	
(2,884)	79	68	535	682	79	4,290	4,369	(360)	
(3,610)	99	85	670	854	99	5,372	5,471	(451)	
(338,838)	9,266	7,965	62,916	80,147	9,303	504,145	513,448	(42,341)	
(3,158,552)	86,373	74,252	586,485	747,110	86,723	4,699,498	4,786,221	(394,687)	
(1,735,589)	47,461	40,801	322,267	410,529	47,654	2,582,323	2,629,977	(216,876)	
(12,161,372)	332,561	285,891	2,258,142	2,876,594	333,911	18,094,480	18,428,391	(1,519,663)	
(5,335,893)	145,914	125,437	990,777	1,262,128	146,506	7,939,089	8,085,595	(666,764)	
(2,886,464)	78,932	67,855	535,963	682,750	79,253	4,294,669	4,373,922	(360,687)	
(689,345)	18,851	16,205	127,999	163,055	18,927	1,025,653	1,044,580	(86,139)	
(148,249)	4,054	3,485	27,527	35,066	4,070	220,574	224,644	(18,525)	
(490)	13	12	91	116	13	729	742	(61)	

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, 2021

Employer ID #	Employer Name	2021 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%)
24201	CRAWFORD COUNTY	520,680	0.067959%	95,272	3,371,999
24203	CRAWFORD COUNTY AGRI	7,724	0.001008%	1,413	50,019
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,302,660	0.170023%	238,356	8,436,220
24301	CITY OF DENISON	134,490	0.017554%	24,609	870,976
24302	CITY OF WESTSIDE	5,681	0.000741%	1,039	36,791
24303	CITY OF MANILLA	34,690	0.004528%	6,347	224,655
24305	CITY OF CHARTER OAK	10,001	0.001305%	1,830	64,765
24306	CITY OF DOW CITY	12,379	0.001616%	2,265	80,166
24307	CITY OF VAIL	5,359	0.000699%	981	34,705
24308	CITY OF DELOIT	4,296	0.000561%	786	27,822
24310	CITY OF SCHLESWIG	10,321	0.001347%	1,888	66,839
24311	CITY OF ARION	227	0.000030%	41	1,467
24312	CITY OF RICKETTS	1,770	0.000231%	324	11,462
24315	CITY OF KIRON	3,270	0.000427%	598	21,174
24316	CITY OF BUCK GROVE	20	0.000003%	4	132
24317	CITY OF ASPINWALL	127	0.000017%	23	825
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,599,422	0.208756%	292,657	10,358,090
24539	SCHLESWIG COMM SCH DIST	146,089	0.019067%	26,731	946,091
24540	AR WE VA COMM SCH DIST	151,403	0.019761%	27,703	980,508
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	154,978	0.020228%	28,357	1,003,661
24701	DENISON MUNICIPAL UTILITIES	187,932	0.024529%	34,387	1,217,074
25201	DALLAS COUNTY	1,036,387	0.135269%	189,635	6,711,796
25203	DALLAS COUNTY AGRI	28,051	0.003661%	5,133	181,660
25204	DALLAS COUNTY HOSPITAL	505,057	0.065920%	92,414	3,270,823
25301	CITY OF WOODWARD	27,297	0.003563%	4,995	176,777
25302	CITY OF DAWSON	2,355	0.000307%	431	15,250
25303	CITY OF MINBURN	10,203	0.001332%	1,867	66,076
25304	CITY OF REDFIELD	19,334	0.002523%	3,538	125,207
25305	CITY OF VAN METER	26,835	0.003502%	4,910	173,784
25306	CITY OF DALLAS CENTER	39,567	0.005164%	7,240	256,239
25308	CITY OF PERRY	206,379	0.026936%	37,763	1,336,541
25311	CITY OF DEXTER	12,326	0.001609%	2,255	79,824
25312	CITY OF ADEL	105,646	0.013789%	19,331	684,176
25314	CITY OF GRANGER	34,196	0.004463%	6,257	221,458
25315	CITY OF WAUKEE	570,059	0.074404%	104,307	3,691,785
25316	CITY OF LINDEN	1,334	0.000174%	244	8,638
25318	CITY OF DE SOTO	20,907	0.002729%	3,826	135,399
25320	CITY OF BOUTON	941	0.000123%	172	6,092
25545	VAN METER COMMUNITY SCHOOL DISTRICT	553,470	0.072239%	101,272	3,584,357
25546	WAUKEE COMMUNITY SCHOOL DIST	7,796,778	1.017631%	1,426,630	50,493,086
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	2,039,086	0.266140%	373,105	13,205,419

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(2,650,833)	72,489	62,316	492,211	627,016	72,783	3,944,082	4,016,865	(331,243)
(39,321)	1,075	924	7,301	9,300	1,080	58,505	59,585	(4,913)
(6,631,974)	181,356	155,905	1,231,435	1,568,696	182,092	9,867,481	10,049,573	(828,720)
(684,701)	18,724	16,096	127,136	161,956	18,800	1,018,743	1,037,543	(85,559)
(28,922)	791	680	5,370	6,841	794	43,032	43,826	(3,614)
(176,609)	4,829	4,152	32,793	41,774	4,849	262,770	267,619	(22,069)
(50,914)	1,392	1,197	9,454	12,043	1,398	75,753	77,151	(6,362)
(63,021)	1,723	1,482	11,702	14,907	1,730	93,767	95,497	(7,875)
(27,283)	746	641	5,066	6,453	749	40,593	41,342	(3,409)
(21,872)	598	514	4,061	5,173	601	32,543	33,144	(2,733)
(52,544)	1,437	1,235	9,756	12,428	1,443	78,179	79,622	(6,566)
(1,153)	32	27	214	273	32	1,716	1,748	(144)
(9,011)	246	212	1,673	2,131	247	13,407	13,654	(1,126)
(16,646)	455	391	3,091	3,937	457	24,766	25,223	(2,080)
(103)	3	2	19	24	3	154	157	(13)
(649)	18	15	120	153	18	965	983	(81)
(8,142,816)	222,671	191,423	1,511,970	1,926,064	223,575	12,115,410	12,338,985	(1,017,512)
(743,752)	20,338	17,484	138,101	175,923	20,421	1,106,602	1,127,023	(92,938)
(770,808)	21,078	18,120	143,125	182,323	21,164	1,146,858	1,168,022	(96,319)
(789,009)	21,576	18,548	146,504	186,628	21,664	1,173,939	1,195,603	(98,593)
(956,780)	26,164	22,492	177,656	226,312	26,270	1,423,559	1,449,829	(119,557)
(5,276,350)	144,286	124,037	979,721	1,248,044	144,871	7,850,497	7,995,368	(659,323)
(142,809)	3,905	3,357	26,517	33,779	3,921	212,480	216,401	(17,845)
(2,571,295)	70,314	60,446	477,442	608,202	70,599	3,825,740	3,896,339	(321,304)
(138,970)	3,800	3,267	25,804	32,871	3,816	206,768	210,584	(17,365)
(11,989)	328	282	2,226	2,836	329	17,837	18,166	(1,498)
(51,944)	1,420	1,221	9,645	12,286	1,426	77,286	78,712	(6,491)
(98,429)	2,692	2,314	18,277	23,283	2,703	146,450	149,153	(12,300)
(136,617)	3,736	3,212	25,367	32,315	3,751	203,268	207,019	(17,071)
(201,437)	5,508	4,735	37,403	47,646	5,531	299,711	305,242	(25,171)
(1,050,696)	28,732	24,700	195,095	248,527	28,849	1,563,294	1,592,143	(131,293)
(62,752)	1,716	1,475	11,652	14,843	1,723	93,367	95,090	(7,841)
(537,852)	14,708	12,644	99,869	127,221	14,768	800,251	815,019	(67,209)
(174,095)	4,761	4,093	32,326	41,180	4,780	259,029	263,809	(21,755)
(2,902,227)	79,363	68,226	538,890	686,479	79,686	4,318,122	4,397,808	(362,657)
(6,790)	186	160	1,261	1,607	186	10,103	10,289	(849)
(106,441)	2,911	2,502	19,764	25,177	2,923	158,370	161,293	(13,301)
(4,789)	131	113	889	1,133	131	7,126	7,257	(598)
(2,817,774)	77,054	66,241	523,209	666,504	77,367	4,192,467	4,269,834	(352,104)
(39,694,179)	1,085,466	933,138	7,370,476	9,389,080	1,089,871	59,059,579	60,149,450	(4,960,114)
(10,381,189)	283,881	244,043	1,927,595	2,455,519	285,033	15,445,808	15,730,841	(1,297,215)

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, 2021

Employer ID #	Employer Name	2021 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%)
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,257,608	0.164142%	230,113	8,144,452
25556	WOODWARD-GRANGER CSD	858,191	0.112011%	157,029	5,557,768
25559	ADEL-DESOTO-MINBURN CSD	1,234,818	0.161168%	225,943	7,996,866
25701	PERRY WATER WORKS	53,768	0.007018%	9,838	348,206
25702	XENIA RURAL WATER DISTRICT	159,814	0.020859%	29,242	1,034,979
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	24,993	0.003262%	4,573	161,858
26201	DAVIS COUNTY	193,055	0.025197%	35,324	1,250,250
26203	DAVIS COUNTY HOSPITAL	941,749	0.122917%	172,318	6,098,903
26204	DAVIS COUNTY AGRI	5,065	0.000661%	927	32,800
26207	DAVIS SOIL & WATER CONS DIST	554	0.000072%	101	3,591
26301	CITY OF BLOOMFIELD	120,686	0.015752%	22,083	781,578
26303	CITY OF FLORIS	317	0.000041%	58	2,052
26304	CITY OF DRAKESVILLE	158	0.000021%	29	1,024
26305	CITY OF PULASKI	817	0.000107%	149	5,288
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	930,853	0.121494%	170,324	6,028,344
27201	DECATUR COUNTY	243,804	0.031821%	44,610	1,578,910
27203	DECATUR COUNTY AGRI	3,803	0.000496%	696	24,631
27204	DECATUR COUNTY HOSPITAL	508,083	0.066315%	92,967	3,290,423
27301	CITY OF LAMONI	38,517	0.005027%	7,048	249,441
27302	CITY OF LEON	44,365	0.005790%	8,118	287,313
27305	CITY OF DAVIS CITY	509	0.000066%	93	3,295
27306	CITY OF GARDEN GROVE	3,256	0.000425%	596	21,087
27309	CITY OF PLEASANTON	127	0.000017%	23	825
27312	CITY OF GRAND RIVER	1,617	0.000211%	296	10,472
27313	CITY OF DECATUR	1,720	0.000224%	315	11,139
27314	CITY OF VAN WERT	566	0.000074%	104	3,668
27315	CITY OF LEROY	17	0.000002%	3	110
27316	LOW RENT HOUSING AGENCY OF LEON	7,499	0.000979%	1,372	48,561
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	213,251	0.027833%	39,020	1,381,043
27555	LAMONI COMM SCH DIST	259,691	0.033895%	47,517	1,681,796
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	466,827	0.060930%	85,418	3,023,241
27701	LAMONI MUNICIPAL UTILITIES	61,989	0.008091%	11,343	401,450
28201	DELAWARE COUNTY	378,508	0.049403%	69,258	2,451,273
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	14,864	0.001940%	2,720	96,263
28204	REGIONAL MEDICAL CENTER	2,438,667	0.318293%	446,219	15,793,165
28207	DELAWARE CO SOIL & WATER CONS DIST	1,340	0.000175%	245	8,675
28301	CITY OF EDGEWOOD	21,034	0.002745%	3,849	136,218
28302	CITY OF HOPKINTON	11,104	0.001449%	2,032	71,914
28303	CITY OF COLESBURG	8,533	0.001114%	1,561	55,260
28304	CITY OF MANCHESTER	138,558	0.018085%	25,353	897,325
28305	CITY OF EARLVILLE	15,593	0.002035%	2,853	100,981

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(6,402,606)	175,084	150,513	1,188,846	1,514,443	175,795	9,526,213	9,702,008	(800,058)
(4,369,134)	119,477	102,710	811,267	1,033,454	119,962	6,500,681	6,620,643	(545,959)
(6,286,584)	171,911	147,786	1,167,303	1,487,000	172,609	9,353,588	9,526,197	(785,560)
(273,736)	7,486	6,435	50,828	64,749	7,516	407,282	414,798	(34,206)
(813,629)	22,249	19,127	151,076	192,452	22,340	1,210,571	1,232,911	(101,670)
(127,241)	3,480	2,991	23,626	30,097	3,494	189,318	192,812	(15,900)
(982,860)	26,877	23,105	182,499	232,481	26,986	1,462,363	1,489,349	(122,816)
(4,794,537)	131,110	112,711	890,257	1,134,078	131,642	7,133,623	7,265,265	(599,117)
(25,785)	705	606	4,788	6,099	708	38,365	39,073	(3,222)
(2,823)	77	66	524	667	78	4,200	4,278	(353)
(614,422)	16,802	14,444	114,087	145,333	16,870	914,178	931,048	(76,777)
(1,613)	44	38	299	381	44	2,400	2,444	(202)
(805)	22	19	149	190	22	1,198	1,220	(101)
(4,157)	114	98	772	984	114	6,185	6,299	(519)
(4,739,068)	129,593	111,407	879,957	1,120,957	130,119	7,051,093	7,181,212	(592,185)
(1,241,230)	33,942	29,179	230,473	293,594	34,080	1,846,782	1,880,862	(155,102)
(19,363)	530	455	3,595	4,580	532	28,810	29,342	(2,420)
(2,586,704)	70,735	60,809	480,303	611,847	71,022	3,848,666	3,919,688	(323,230)
(196,093)	5,362	4,610	36,411	46,383	5,384	291,760	297,144	(24,503)
(225,866)	6,176	5,310	41,939	53,425	6,202	336,058	342,260	(28,224)
(2,590)	71	61	481	613	71	3,854	3,925	(324)
(16,577)	453	390	3,078	3,921	455	24,664	25,119	(2,071)
(649)	18	15	120	153	18	965	983	(81)
(8,232)	225	194	1,529	1,948	226	12,249	12,475	(1,029)
(8,757)	239	206	1,626	2,071	240	13,029	13,269	(1,094)
(2,884)	79	68	535	682	79	4,290	4,369	(360)
(86)	2	2	16	20	2	128	130	(11)
(38,176)	1,044	897	7,089	9,030	1,048	56,800	57,848	(4,770)
(1,085,680)	29,689	25,522	201,591	256,802	29,809	1,615,346	1,645,155	(135,665)
(1,322,112)	36,154	31,080	245,492	312,726	36,301	1,967,124	2,003,425	(165,209)
(2,376,663)	64,992	55,871	441,302	562,165	65,255	3,536,154	3,601,409	(296,984)
(315,593)	8,630	7,419	58,600	74,649	8,665	469,559	478,224	(39,436)
(1,927,022)	52,696	45,301	357,812	455,809	52,910	2,867,148	2,920,058	(240,797)
(75,675)	2,069	1,779	14,052	17,900	2,078	112,595	114,673	(9,456)
(12,415,496)	339,511	291,865	2,305,328	2,936,704	340,889	18,472,582	18,813,471	(1,551,418)
(6,820)	186	160	1,266	1,612	187	10,147	10,334	(852)
(107,086)	2,928	2,517	19,884	25,329	2,940	159,329	162,269	(13,381)
(56,534)	1,546	1,329	10,497	13,372	1,552	84,114	85,666	(7,064)
(43,442)	1,188	1,021	8,066	10,275	1,193	64,635	65,828	(5,428)
(705,415)	19,290	16,583	130,983	166,856	19,368	1,049,562	1,068,930	(88,147)
(79,384)	2,171	1,866	14,740	18,777	2,180	118,113	120,293	(9,920)



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, 2021

Employer ID #	Employer Name	2021 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%)
28309	CITY OF DELHI	11,244	0.001468%	2,057	72,818
28310	CITY OF RYAN	7,778	0.001015%	1,423	50,369
28312	CITY OF GREELEY	2,588	0.000338%	473	16,758
28314	CITY OF DELAWARE	2,211	0.000289%	405	14,317
28315	CITY OF MASONVILLE	1,627	0.000212%	298	10,535
28317	CITY OF DUNDEE	1,274	0.000166%	233	8,250
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	468,854	0.061195%	85,789	3,036,366
28535	WEST DELAWARE COUNTY COMM SCH DIST	1,048,214	0.136812%	191,799	6,788,387
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	368,041	0.048037%	67,343	2,383,491
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	7,478	0.000976%	1,368	48,430
28701	HOPKINTON MUNICIPAL UTILITIES	11,827	0.001544%	2,164	76,593
29201	DES MOINES COUNTY	555,314	0.072479%	101,610	3,596,295
29204	DES MOINES COUNTY AGRICULTURE	11,968	0.001562%	2,190	77,508
29302	CITY OF MEDIAPOLIS	25,175	0.003286%	4,606	163,039
29303	CITY OF BURLINGTON	691,271	0.090224%	126,487	4,476,776
29305	CITY OF WEST BURLINGTON	85,137	0.011112%	15,578	551,358
29306	CITY OF DANVILLE	17,853	0.002330%	3,267	115,620
29307	CITY OF MIDDLETOWN	7,723	0.001008%	1,413	50,016
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	40,267	0.005256%	7,368	260,778
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	527,796	0.068888%	96,574	3,418,086
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	436,469	0.056968%	79,864	2,826,635
29543	MEDIAPOLIS COMM SCH DIST	626,242	0.081737%	114,588	4,055,638
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,647,299	0.345524%	484,394	17,144,298
29546	SOUTHEASTERN COMMUNITY COLLEGE	754,345	0.098457%	138,027	4,885,247
29603	SOUTHEAST IOWA REGIONAL HOUSING	7,585	0.000990%	1,388	49,122
29604	DES MOINES CO REG SOLID WASTE COMM	98,751	0.012889%	18,069	639,524
29701	BURLINGTON MUNICIPAL WATERWORKS	68,828	0.008983%	12,594	445,738
30201	DICKINSON COUNTY	391,640	0.051117%	71,661	2,536,318
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	14,825	0.001935%	2,713	96,008
30204	LAKES REGIONAL HEALTHCARE	1,363,296	0.177937%	249,451	8,828,904
30207	DICKINSON CO SOIL & WATER CONS DIST	5,568	0.000727%	1,019	36,058
30301	CITY OF SPIRIT LAKE	148,341	0.019361%	27,143	960,678
30302	CITY OF ARNOLDS PARK	47,917	0.006254%	8,768	310,316
30303	CITY OF TERRIL	6,819	0.000890%	1,248	44,160
30304	CITY OF SUPERIOR	3,123	0.000408%	572	20,228
30305	CITY OF LAKE PARK	21,518	0.002808%	3,937	139,351
30306	CITY OF OKOBOJI	27,625	0.003606%	5,055	178,902
30307	CITY OF MILFORD	57,979	0.007567%	10,609	375,483
30310	IOWA GREAT LAKES SANITARY DISTRICT	87,313	0.011396%	15,976	565,454
30313	CITY OF ORLEANS	2,478	0.000323%	453	16,045
30314	CITY OF WAHPETON	16,296	0.002127%	2,982	105,532

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(57,245)	1,565	1,346	10,629	13,540	1,572	85,172	86,744	(7,153)	
(39,596)	1,083	931	7,352	9,366	1,087	58,914	60,001	(4,948)	
(13,174)	360	310	2,446	3,116	362	19,601	19,963	(1,646)	
(11,255)	308	265	2,090	2,663	309	16,746	17,055	(1,406)	
(8,282)	226	195	1,538	1,959	227	12,322	12,549	(1,035)	
(6,486)	177	152	1,204	1,533	178	9,650	9,828	(810)	
(2,386,981)	65,274	56,114	443,218	564,606	65,539	3,551,505	3,617,044	(298,273)	
(5,336,561)	145,932	125,453	990,901	1,262,286	146,524	7,940,083	8,086,607	(666,847)	
(1,873,736)	51,239	44,048	347,918	443,205	51,447	2,787,866	2,839,313	(234,139)	
(38,072)	1,041	895	7,069	9,005	1,045	56,646	57,691	(4,757)	
(60,212)	1,647	1,415	11,180	14,242	1,653	89,587	91,240	(7,524)	
(2,827,159)	77,311	66,461	524,951	668,723	77,624	4,206,431	4,284,055	(353,277)	
(60,932)	1,666	1,432	11,314	14,412	1,673	90,658	92,331	(7,614)	
(128,170)	3,505	3,013	23,799	30,317	3,519	190,700	194,219	(16,016)	
(3,519,332)	96,239	82,733	653,475	832,447	96,629	5,236,291	5,332,920	(439,769)	
(433,440)	11,853	10,189	80,482	102,524	11,901	644,900	656,801	(54,162)	
(90,893)	2,486	2,137	16,877	21,500	2,496	135,236	137,732	(11,358)	
(39,319)	1,075	924	7,301	9,300	1,080	58,501	59,581	(4,913)	
(205,005)	5,606	4,819	38,066	48,491	5,629	305,020	310,649	(25,617)	
(2,687,063)	73,480	63,168	498,938	635,586	73,778	3,997,987	4,071,765	(335,771)	
(2,222,105)	60,765	52,238	412,604	525,607	61,012	3,306,192	3,367,204	(277,670)	
(3,188,262)	87,185	74,950	592,001	754,136	87,539	4,743,704	4,831,243	(398,400)	
(13,477,664)	368,556	316,835	2,502,553	3,187,944	370,052	20,052,945	20,422,997	(1,684,145)	
(3,840,444)	105,020	90,282	713,100	908,402	105,446	5,714,062	5,819,508	(479,895)	
(38,616)	1,056	908	7,170	9,134	1,060	57,456	58,516	(4,825)	
(502,749)	13,748	11,819	93,351	118,918	13,804	748,023	761,827	(62,823)	
(350,408)	9,582	8,237	65,064	82,883	9,621	521,360	530,981	(43,786)	
(1,993,878)	54,524	46,872	370,226	471,622	54,745	2,966,622	3,021,367	(249,151)	
(75,475)	2,064	1,774	14,014	17,852	2,072	112,296	114,368	(9,431)	
(6,940,675)	189,798	163,162	1,288,755	1,641,715	190,568	10,326,787	10,517,355	(867,294)	
(28,346)	775	666	5,263	6,704	778	42,176	42,954	(3,542)	
(755,219)	20,652	17,754	140,230	178,636	20,736	1,123,664	1,144,400	(94,371)	
(243,949)	6,671	5,735	45,297	57,703	6,698	362,963	369,661	(30,483)	
(34,716)	949	816	6,446	8,211	953	51,652	52,605	(4,338)	
(15,902)	435	374	2,953	3,762	437	23,659	24,096	(1,987)	
(109,548)	2,996	2,575	20,341	25,912	3,008	162,992	166,000	(13,689)	
(140,641)	3,846	3,306	26,114	33,266	3,862	209,254	213,116	(17,574)	
(295,179)	8,072	6,939	54,809	69,820	8,105	439,186	447,291	(36,885)	
(444,521)	12,156	10,450	82,539	105,145	12,205	661,387	673,592	(55,547)	
(12,614)	345	297	2,342	2,984	346	18,767	19,113	(1,576)	
(82,962)	2,269	1,950	15,405	19,624	2,278	123,436	125,714	(10,367)	

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, 2021

Employer ID #	Employer Name	2021 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%)
30315	CITY OF WEST OKOBOJI	11,509	0.001502%	2,106	74,531
30317	L H A OF SPIRIT LAKE	5,381	0.000702%	985	34,847
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	4,251	0.000555%	778	27,531
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	828,694	0.108161%	151,632	5,366,745
30528	HARRIS LAKE PARK COMM SCH DIST	197,832	0.025821%	36,199	1,281,189
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	750,195	0.097915%	137,268	4,858,376
30602	CENTRAL WATER SYSTEM APK OKJ	16,516	0.002156%	3,022	106,959
30701	MILFORD MUNICIPAL UTILITIES	56,722	0.007403%	10,379	367,343
30702	LAKE PARK MUNICIPAL UTILITIES	31,263	0.004080%	5,720	202,467
31201	DUBUQUE COUNTY	1,478,626	0.192990%	270,554	9,575,803
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	24,794	0.003236%	4,537	160,569
31204	DUBUQUE COUNTY ASSESSOR	43,527	0.005681%	7,964	281,887
31205	CITY ASSESSORS OFFICE DUBUQUE CO	38,517	0.005027%	7,048	249,442
31209	DUBUQUE SOIL & WATER CONS DIST	14,989	0.001956%	2,743	97,074
31301	CITY OF CASCADE	40,504	0.005287%	7,411	262,309
31302	CITY OF WORTHINGTON	10,270	0.001340%	1,879	66,510
31303	CITY OF FARLEY	21,880	0.002856%	4,004	141,697
31305	CITY OF DUBUQUE	2,467,958	0.322117%	451,579	15,982,858
31306	CITY OF DYERSVILLE	91,333	0.011921%	16,712	591,487
31307	CITY OF EPWORTH	25,910	0.003382%	4,741	167,794
31308	CITY OF NEW VIENNA	8,341	0.001089%	1,526	54,020
31310	CITY OF BANKSTON	71	0.000009%	13	459
31311	CITY OF PEOSTA	58,793	0.007674%	10,758	380,753
31312	CITY OF CENTRALIA	184	0.000024%	34	1,192
31313	CITY OF LUXEMBURG	4,276	0.000558%	782	27,693
31314	CITY OF BERNARD	1,644	0.000215%	301	10,645
31316	CITY OF SHERRILL	1,113	0.000145%	204	7,211
31317	CITY OF GRAF	133	0.000017%	24	862
31318	CITY OF HOLY CROSS	2,983	0.000389%	546	19,317
31319	CITY OF ASBURY	78,971	0.010307%	14,450	511,425
31320	CITY OF RICKARDSVILLE	1,008	0.000132%	184	6,529
31321	CITY OF ZWINGLE	680	0.000089%	124	4,402
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	8,099,316	1.057118%	1,481,987	52,452,366
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,427,656	0.316856%	444,204	15,721,860
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	309,824	0.040438%	56,691	2,006,467
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	28,269	0.003690%	5,173	183,077
32201	EMMET COUNTY	269,647	0.035194%	49,339	1,746,272
32203	EMMET CO AGR EXT DIST	7,931	0.001035%	1,451	51,364
32301	CITY OF ARMSTRONG	12,506	0.001632%	2,288	80,988
32302	CITY OF RINGSTED	9,525	0.001243%	1,743	61,684
32303	CITY OF ESTHERVILLE	257,509	0.033610%	47,118	1,667,664

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(58,591)	1,602	1,377	10,879	13,858	1,609	87,176	88,785	(7,321)	
(27,394)	749	644	5,087	6,480	752	40,759	41,511	(3,423)	
(21,643)	592	509	4,019	5,120	594	32,202	32,796	(2,704)	
(4,218,965)	115,371	99,180	783,384	997,935	115,839	6,277,250	6,393,089	(527,194)	
(1,007,182)	27,542	23,677	187,015	238,234	27,654	1,498,551	1,526,205	(125,856)	
(3,819,320)	104,442	89,785	709,177	903,404	104,866	5,682,633	5,787,499	(477,255)	
(84,084)	2,299	1,977	15,613	19,889	2,309	125,105	127,414	(10,507)	
(288,779)	7,897	6,789	53,621	68,307	7,929	429,665	437,594	(36,085)	
(159,166)	4,352	3,742	29,554	37,648	4,370	236,817	241,187	(19,889)	
(7,527,835)	205,854	176,966	1,397,780	1,780,600	206,690	11,200,403	11,407,093	(940,665)	
(126,229)	3,452	2,967	23,438	29,857	3,466	187,811	191,277	(15,773)	
(221,600)	6,060	5,209	41,147	52,416	6,084	329,711	335,795	(27,691)	
(196,094)	5,362	4,610	36,411	46,383	5,384	291,762	297,146	(24,504)	
(76,313)	2,087	1,794	14,170	18,051	2,095	113,543	115,638	(9,536)	
(206,210)	5,639	4,848	38,289	48,776	5,662	306,812	312,474	(25,768)	
(52,285)	1,430	1,229	9,708	12,367	1,436	77,793	79,229	(6,533)	
(111,393)	3,046	2,619	20,684	26,349	3,058	165,737	168,795	(13,919)	
(12,564,620)	343,589	295,371	2,333,018	2,971,978	344,983	18,694,459	19,039,442	(1,570,053)	
(464,986)	12,715	10,931	86,339	109,985	12,767	691,837	704,604	(58,104)	
(131,908)	3,607	3,101	24,493	31,201	3,622	196,261	199,883	(16,483)	
(42,467)	1,161	998	7,885	10,044	1,166	63,185	64,351	(5,307)	
(360)	10	8	67	85	10	536	546	(45)	
(299,322)	8,185	7,037	55,579	70,801	8,218	445,350	453,568	(37,403)	
(937)	26	22	174	222	26	1,394	1,420	(117)	
(21,770)	595	512	4,042	5,149	598	32,391	32,989	(2,720)	
(8,368)	229	197	1,554	1,980	230	12,451	12,681	(1,046)	
(5,669)	155	133	1,053	1,341	156	8,434	8,590	(708)	
(678)	19	16	126	161	19	1,008	1,027	(85)	
(15,186)	415	357	2,820	3,592	417	22,594	23,011	(1,898)	
(402,047)	10,994	9,451	74,653	95,098	11,039	598,192	609,231	(50,239)	
(5,133)	140	121	953	1,214	141	7,637	7,778	(641)	
(3,460)	95	81	643	819	95	5,148	5,243	(432)	
(41,234,429)	1,127,585	969,346	7,656,472	9,753,403	1,132,161	61,351,264	62,483,425	(5,152,582)	
(12,359,442)	337,978	290,548	2,294,920	2,923,446	339,350	18,389,181	18,728,531	(1,544,414)	
(1,577,346)	43,134	37,081	292,884	373,099	43,309	2,346,878	2,390,187	(197,102)	
(143,922)	3,936	3,383	26,724	34,043	3,952	214,137	218,089	(17,984)	
(1,372,799)	37,540	32,272	254,903	324,715	37,693	2,042,539	2,080,232	(171,542)	
(40,379)	1,104	949	7,498	9,551	1,109	60,079	61,188	(5,046)	
(63,667)	1,741	1,497	11,822	15,060	1,748	94,728	96,476	(7,956)	
(48,492)	1,326	1,140	9,004	11,470	1,331	72,149	73,480	(6,059)	
(1,311,003)	35,850	30,819	243,429	310,098	35,996	1,950,595	1,986,591	(163,821)	

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, 2021

Employer ID #	Employer Name	2021 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%)
32307	CITY OF DOLLIVER	566	0.000074%	104	3,668
32308	CITY OF WALLINGFORD	621	0.000081%	114	4,023
32309	CITY OF GRUVER	378	0.000049%	69	2,445
32521	ESTHERVILLE LINCOLN CENTRAL CSD	923,729	0.120565%	169,021	5,982,203
32525	IOWA LAKES COMMUNITY COLLEGE	634,655	0.082835%	116,127	4,110,119
32601	EMMET COUNTY COUNCIL GOVTS	8,620	0.001125%	1,577	55,827
33201	FAYETTE COUNTY	497,764	0.064968%	91,079	3,223,592
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	11,352	0.001482%	2,077	73,518
33301	CITY OF OELWEIN	161,840	0.021123%	29,613	1,048,098
33302	CITY OF WEST UNION	49,215	0.006423%	9,005	318,722
33303	CITY OF WAUCOMA	2,765	0.000361%	506	17,909
33305	CITY OF FAYETTE	27,255	0.003557%	4,987	176,506
33306	CITY OF CLERMONT	11,221	0.001465%	2,053	72,672
33307	CITY OF ELGIN	12,475	0.001628%	2,283	80,789
33308	CITY OF HAWKEYE	7,916	0.001033%	1,448	51,267
33309	CITY OF WESTGATE	2,235	0.000292%	409	14,474
33310	CITY OF ARLINGTON	9,538	0.001245%	1,745	61,772
33311	CITY OF MAYNARD	9,981	0.001303%	1,826	64,641
33316	CITY OF RANDALIA	208	0.000027%	38	1,347
33317	CITY OF ST LUCAS	1,574	0.000205%	288	10,194
33321	CITY OF WADENA	3,379	0.000441%	618	21,880
33324	WESTGATE PUBLIC LIBRARY	763	0.000100%	140	4,943
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	223,751	0.029204%	40,941	1,449,046
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	942,274	0.122985%	172,414	6,102,303
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	261,520	0.034133%	47,852	1,693,641
34201	FLOYD COUNTY	436,367	0.056954%	79,845	2,825,976
34203	FLOYD CO AGRICULTURAL EXTENSION	16,281	0.002125%	2,979	105,436
34205	FLOYD COUNTY MEMORIAL HOSP	1,115,827	0.145637%	204,170	7,226,261
34207	FLOYD COUNTY SOIL & WATER CONS DIST	5,042	0.000658%	923	32,652
34302	CITY OF CHARLES CITY	235,877	0.030787%	43,160	1,527,573
34303	CITY OF ROCKFORD	21,444	0.002799%	3,924	138,871
34305	CITY OF NORA SPRINGS	19,555	0.002552%	3,578	126,643
34306	CITY OF FLOYD	7,167	0.000935%	1,311	46,412
34309	CITY OF RUDD	8,525	0.001113%	1,560	55,207
34311	CITY OF MARBLE ROCK	7,285	0.000951%	1,333	47,181
34314	CITY OF COLWELL	448	0.000059%	82	2,904
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	310,432	0.040517%	56,802	2,010,406
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,096,306	0.143089%	200,598	7,099,841
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	21,518	0.002808%	3,937	139,351
34701	ROCKFORD MUNIC LIGHT PLANT	12,786	0.001669%	2,340	82,803
35201	FRANKLIN COUNTY	391,943	0.051156%	71,716	2,538,281

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(2,884)	79	68	535	682	79	4,290	4,369	(360)	
(3,162)	86	74	587	747	87	4,705	4,792	(395)	
(1,922)	53	45	357	455	53	2,860	2,913	(240)	
(4,702,795)	128,601	110,554	873,222	1,112,377	129,123	6,997,124	7,126,247	(587,653)	
(3,231,092)	88,357	75,957	599,954	764,268	88,715	4,807,429	4,896,144	(403,752)	
(43,887)	1,200	1,032	8,149	10,381	1,205	65,298	66,503	(5,484)	
(2,534,166)	69,299	59,574	470,548	599,421	69,580	3,770,496	3,840,076	(316,665)	
(57,794)	1,580	1,359	10,731	13,670	1,587	85,990	87,577	(7,222)	
(823,943)	22,531	19,369	152,991	194,891	22,623	1,225,915	1,248,538	(102,958)	
(250,557)	6,852	5,890	46,524	59,266	6,879	372,795	379,674	(31,309)	
(14,079)	385	331	2,614	3,330	387	20,948	21,335	(1,759)	
(138,757)	3,794	3,262	25,765	32,821	3,810	206,451	210,261	(17,339)	
(57,130)	1,562	1,343	10,608	13,513	1,569	85,001	86,570	(7,139)	
(63,511)	1,737	1,493	11,793	15,023	1,744	94,495	96,239	(7,936)	
(40,302)	1,102	947	7,483	9,532	1,107	59,965	61,072	(5,036)	
(11,378)	311	267	2,113	2,691	312	16,929	17,241	(1,422)	
(48,560)	1,328	1,142	9,017	11,487	1,333	72,251	73,584	(6,068)	
(50,816)	1,390	1,195	9,436	12,021	1,395	75,608	77,003	(6,350)	
(1,059)	29	25	197	251	29	1,575	1,604	(132)	
(8,013)	219	188	1,488	1,895	220	11,923	12,143	(1,001)	
(17,201)	470	404	3,194	4,068	472	25,592	26,064	(2,149)	
(3,886)	106	91	722	919	107	5,782	5,889	(486)	
(1,139,140)	31,151	26,779	211,517	269,447	31,277	1,694,886	1,726,163	(142,345)	
(4,797,209)	131,183	112,774	890,753	1,134,710	131,716	7,137,600	7,269,316	(599,451)	
(1,331,424)	36,409	31,299	247,221	314,929	36,557	1,980,979	2,017,536	(166,372)	
(2,221,587)	60,751	52,225	412,508	525,484	60,997	3,305,422	3,366,419	(277,606)	
(82,886)	2,267	1,949	15,390	19,606	2,276	123,324	125,600	(10,357)	
(5,680,788)	155,345	133,545	1,054,817	1,343,707	155,976	8,452,245	8,608,221	(709,861)	
(25,669)	702	603	4,766	6,071	705	38,191	38,896	(3,208)	
(1,200,873)	32,839	28,230	222,980	284,049	32,972	1,786,736	1,819,708	(150,059)	
(109,171)	2,985	2,566	20,271	25,822	2,997	162,432	165,429	(13,642)	
(99,558)	2,722	2,340	18,486	23,548	2,734	148,129	150,863	(12,441)	
(36,486)	998	858	6,775	8,631	1,002	54,286	55,288	(4,559)	
(43,400)	1,187	1,020	8,059	10,266	1,192	64,573	65,765	(5,423)	
(37,090)	1,014	872	6,887	8,773	1,018	55,185	56,203	(4,635)	
(2,283)	62	54	424	540	63	3,397	3,460	(285)	
(1,580,442)	43,218	37,153	293,459	373,830	43,394	2,351,485	2,394,879	(197,489)	
(5,581,405)	152,628	131,209	1,036,364	1,320,201	153,247	8,304,377	8,457,624	(697,442)	
(109,548)	2,996	2,575	20,341	25,912	3,008	162,993	166,001	(13,689)	
(65,094)	1,780	1,530	12,087	15,397	1,787	96,852	98,639	(8,134)	
(1,995,421)	54,566	46,909	370,513	471,988	54,788	2,968,917	3,023,705	(249,344)	

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, 2021

Employer ID #	Employer Name	2021 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%)
35203	FRANKLIN CO AGRI EXT DIST	16,964	0.002214%	3,104	109,864
35205	FRANKLIN GEN HOSP	595,986	0.077788%	109,051	3,859,691
35207	FRANKLIN CO SOIL & WATER CONS DIST	580	0.000076%	106	3,756
35301	CITY OF HAMPTON	91,364	0.011925%	16,717	591,687
35302	CITY OF LATIMER	9,214	0.001203%	1,686	59,670
35305	CITY OF COULTER	2,153	0.000281%	394	13,940
35308	CITY OF ALEXANDER	2,582	0.000337%	472	16,720
35309	CITY OF SHEFFIELD	17,584	0.002295%	3,217	113,875
35310	CITY OF GENEVA	1,362	0.000178%	249	8,821
35311	CITY OF HANSELL	1,339	0.000175%	245	8,674
35312	CITY OF POPEJOY	189	0.000025%	35	1,222
35313	ALEXANDER PUB LIBRARY	1,347	0.000176%	247	8,725
35314	COULTER PUBLIC LIBRARY	754	0.000098%	138	4,883
35548	CAL COMMUNITY SCHOOL DISTRICT	111,914	0.014607%	20,478	724,774
36201	FREMONT COUNTY	239,150	0.031214%	43,759	1,548,771
36203	FREMONT COUNTY AGRI EXTENSION DIST	15,428	0.002014%	2,823	99,915
36301	CITY OF HAMBURG	28,336	0.003698%	5,185	183,508
36302	CITY OF RANDOLPH	3,104	0.000405%	568	20,103
36303	CITY OF SIDNEY	20,357	0.002657%	3,725	131,833
36304	CITY OF RIVERTON	3,536	0.000462%	647	22,903
36305	CITY OF FARRAGUT	9,785	0.001277%	1,790	63,366
36306	CITY OF TABOR	17,678	0.002307%	3,235	114,484
36308	CITY OF THURMAN	1,820	0.000238%	333	11,787
36315	LOW RENT HOUSING AGENCY OF TABOR	1,721	0.000225%	315	11,143
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	4,348	0.000567%	796	28,158
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,237	0.000292%	409	14,489
36318	LOW RENT HOUSING AGENCY OF SIDNEY	1,716	0.000224%	314	11,116
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	345,155	0.045049%	63,155	2,235,274
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	139,217	0.018171%	25,473	901,591
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	306,650	0.040024%	56,110	1,985,913
36601	FREMONT CO LANDFILL COMMISSION	11,451	0.001495%	2,095	74,156
37201	GREENE COUNTY	299,370	0.039074%	54,778	1,938,762
37203	GREENE CO AGR EXT DIS	11,142	0.001454%	2,039	72,156
37204	GREENE COUNTY MEDICAL CENTER	1,106,849	0.144465%	202,528	7,168,118
37208	GREENE CO SOIL & WATER CONS DIST	2,182	0.000285%	399	14,130
37301	CITY OF RIPPEY	1,614	0.000211%	295	10,451
37302	CITY OF SCRANTON	8,169	0.001066%	1,495	52,904
37303	CITY OF JEFFERSON	138,384	0.018062%	25,321	896,198
37304	CITY OF GRAND JUNCTION	9,723	0.001269%	1,779	62,968
37306	CITY OF PATON	7,684	0.001003%	1,406	49,761
37307	CITY OF CHURDAN	8,929	0.001165%	1,634	57,826

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(86,368)	2,362	2,030	16,037	20,429	2,371	128,503	130,874	(10,792)	
(3,034,222)	82,973	71,329	563,399	717,701	83,310	4,514,513	4,597,823	(379,151)	
(2,953)	81	69	548	698	81	4,393	4,474	(369)	
(465,144)	12,720	10,935	86,369	110,024	12,771	692,071	704,842	(58,124)	
(46,909)	1,283	1,103	8,710	11,096	1,288	69,794	71,082	(5,862)	
(10,959)	300	258	2,035	2,593	301	16,305	16,606	(1,369)	
(13,144)	359	309	2,441	3,109	361	19,557	19,918	(1,642)	
(89,521)	2,448	2,104	16,622	21,174	2,458	133,194	135,652	(11,186)	
(6,935)	190	163	1,288	1,641	190	10,318	10,508	(867)	
(6,819)	186	160	1,266	1,612	187	10,146	10,333	(852)	
(961)	26	23	178	227	26	1,430	1,456	(120)	
(6,859)	188	161	1,274	1,623	188	10,205	10,393	(857)	
(3,838)	105	90	713	908	105	5,711	5,816	(480)	
(569,767)	15,581	13,394	105,795	134,770	15,644	847,736	863,380	(71,197)	
(1,217,537)	33,294	28,622	226,074	287,990	33,430	1,811,531	1,844,961	(152,141)	
(78,546)	2,148	1,846	14,585	18,579	2,157	116,867	119,024	(9,815)	
(144,262)	3,945	3,391	26,787	34,123	3,961	214,642	218,603	(18,027)	
(15,804)	432	372	2,934	3,738	434	23,514	23,948	(1,975)	
(103,638)	2,834	2,436	19,244	24,514	2,846	154,200	157,046	(12,950)	
(18,004)	492	423	3,343	4,258	494	26,788	27,282	(2,250)	
(49,814)	1,362	1,171	9,250	11,783	1,368	74,117	75,485	(6,225)	
(89,999)	2,461	2,116	16,711	21,288	2,471	133,907	136,378	(11,246)	
(9,266)	253	218	1,721	2,192	254	13,787	14,041	(1,158)	
(8,760)	240	206	1,627	2,073	241	13,033	13,274	(1,095)	
(22,136)	605	520	4,110	5,235	608	32,936	33,544	(2,766)	
(11,390)	311	268	2,115	2,694	313	16,947	17,260	(1,423)	
(8,739)	239	205	1,623	2,067	240	13,002	13,242	(1,092)	
(1,757,218)	48,052	41,309	326,283	415,644	48,247	2,614,503	2,662,750	(219,579)	
(708,769)	19,382	16,662	131,605	167,649	19,460	1,054,552	1,074,012	(88,566)	
(1,561,188)	42,692	36,701	289,884	369,277	42,865	2,322,836	2,365,701	(195,083)	
(58,297)	1,594	1,370	10,825	13,789	1,601	86,738	88,339	(7,285)	
(1,524,121)	41,678	35,829	283,001	360,508	41,847	2,267,686	2,309,533	(190,451)	
(56,724)	1,551	1,333	10,533	13,417	1,557	84,398	85,955	(7,088)	
(5,635,080)	154,095	132,470	1,046,330	1,332,895	154,721	8,384,238	8,538,959	(704,150)	
(11,108)	304	261	2,063	2,628	305	16,527	16,832	(1,388)	
(8,216)	225	193	1,526	1,944	226	12,224	12,450	(1,027)	
(41,590)	1,137	978	7,722	9,837	1,142	61,880	63,022	(5,197)	
(704,529)	19,266	16,562	130,818	166,646	19,344	1,048,244	1,067,588	(88,037)	
(49,501)	1,354	1,164	9,191	11,709	1,359	73,651	75,010	(6,186)	
(39,119)	1,070	920	7,264	9,254	1,074	58,204	59,278	(4,888)	
(45,459)	1,243	1,069	8,441	10,753	1,248	67,637	68,885	(5,680)	



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, 2021

Employer ID #	Employer Name	2021 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%)
37309	CITY OF DANA	317	0.000041%	58	2,054
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	141,983	0.018532%	25,980	919,502
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,720	0.002052%	2,876	101,807
38201	GRUNDY COUNTY	304,549	0.039750%	55,725	1,972,306
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	11,452	0.001495%	2,096	74,167
38210	GRUNDY CO SOIL & WATER CONS DIST	3,806	0.000497%	696	24,645
38301	CITY OF CONRAD	24,497	0.003197%	4,482	158,647
38302	CITY OF DIKE	28,450	0.003713%	5,206	184,250
38303	CITY OF GRUNDY CENTER	57,912	0.007559%	10,597	375,049
38304	CITY OF WELLSBURG	14,444	0.001885%	2,643	93,544
38305	CITY OF REINBECK	34,328	0.004480%	6,281	222,312
38307	CITY OF BEAMAN	3,742	0.000488%	685	24,236
38310	CITY OF STOUT	2,831	0.000369%	518	18,332
38313	CITY OF MORRISON	142	0.000018%	26	917
38318	CITY OF HOLLAND	1,516	0.000198%	277	9,819
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	472,815	0.061712%	86,514	3,062,017
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	640,105	0.083546%	117,124	4,145,412
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	320,236	0.041797%	58,596	2,073,895
38581	BCLUW COMMUNITY SCHOOL DISTRICT	391,625	0.051115%	71,658	2,536,219
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	50,843	0.006636%	9,303	329,265
39201	GUTHRIE COUNTY	405,187	0.052885%	74,140	2,624,049
39203	GUTHRIE COUNTY AGRI	9,934	0.001297%	1,818	64,331
39204	GUTHRIE COUNTY HOSPITAL	797,797	0.104128%	145,978	5,166,652
39205	GUTHRIE CO ASSESSOR	15,371	0.002006%	2,812	99,543
39301	CITY OF PANORA	48,257	0.006298%	8,830	312,517
39302	CITY OF GUTHRIE CTR	51,812	0.006762%	9,480	335,543
39303	CITY OF STUART	75,561	0.009862%	13,826	489,341
39304	CITY OF BAYARD	9,763	0.001274%	1,786	63,228
39305	CITY OF JAMAICA	1,496	0.000195%	274	9,691
39306	CITY OF BAGLEY	6,249	0.000816%	1,144	40,472
39307	CITY OF MENLO	8,217	0.001073%	1,504	53,216
39311	CITY OF YALE	2,821	0.000368%	516	18,267
39313	JAMAICA PUB LIBRARY	997	0.000130%	182	6,456
39540	GUTHRIE COMM SCH DIST	350,459	0.045742%	64,126	2,269,622
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	482,337	0.062954%	88,256	3,123,685
40201	HAMILTON COUNTY	461,183	0.060193%	84,386	2,986,692
40202	HAMILTON HOSPITAL	1,288,931	0.168231%	235,844	8,347,305
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	11,694	0.001526%	2,140	75,734
40301	CITY OF ELLSWORTH	19,801	0.002584%	3,623	128,231
40302	CITY OF WEBSTER CITY	302,271	0.039452%	55,309	1,957,553
40303	CITY OF STRATFORD	16,836	0.002197%	3,081	109,032

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,615)	44	38	300	382	44	2,402	2,446	(202)
(722,849)	19,767	16,993	134,220	170,980	19,847	1,075,502	1,095,349	(90,326)
(80,033)	2,189	1,881	14,861	18,931	2,197	119,079	121,276	(10,001)
(1,550,491)	42,399	36,449	287,897	366,745	42,571	2,306,921	2,349,492	(193,747)
(58,305)	1,594	1,371	10,826	13,791	1,601	86,750	88,351	(7,286)
(19,375)	530	455	3,597	4,582	532	28,827	29,359	(2,421)
(124,717)	3,410	2,932	23,158	29,500	3,424	185,562	188,986	(15,584)
(144,844)	3,961	3,405	26,895	34,261	3,977	215,509	219,486	(18,099)
(294,838)	8,063	6,931	54,746	69,740	8,095	438,679	446,774	(36,842)
(73,538)	2,011	1,729	13,655	17,395	2,019	109,415	111,434	(9,189)
(174,766)	4,779	4,108	32,451	41,338	4,799	260,029	264,828	(21,838)
(19,053)	521	448	3,538	4,507	523	28,348	28,871	(2,381)
(14,412)	394	339	2,676	3,409	396	21,442	21,838	(1,801)
(721)	20	17	134	171	20	1,073	1,093	(90)
(7,719)	211	181	1,433	1,825	212	11,485	11,697	(965)
(2,407,146)	65,825	56,588	446,963	569,376	66,092	3,581,508	3,647,600	(300,793)
(3,258,837)	89,115	76,609	605,106	770,830	89,477	4,848,709	4,938,186	(407,218)
(1,630,353)	44,583	38,327	302,726	385,636	44,764	2,425,745	2,470,509	(203,726)
(1,993,800)	54,522	46,871	370,212	471,605	54,743	2,966,506	3,021,249	(249,142)
(258,846)	7,078	6,085	48,063	61,226	7,107	385,127	392,234	(32,345)
(2,062,846)	56,410	48,494	383,032	487,936	56,639	3,069,237	3,125,876	(257,770)
(50,573)	1,383	1,189	9,390	11,962	1,389	75,246	76,635	(6,320)
(4,061,666)	111,069	95,482	754,176	960,727	111,520	6,043,210	6,154,730	(507,538)
(78,254)	2,140	1,840	14,530	18,510	2,149	116,432	118,581	(9,779)
(245,679)	6,718	5,775	45,618	58,111	6,746	365,537	372,283	(30,700)
(263,781)	7,213	6,201	48,979	62,393	7,243	392,470	399,713	(32,962)
(384,686)	10,520	9,043	71,429	90,992	10,562	572,361	582,923	(48,070)
(49,706)	1,359	1,168	9,229	11,756	1,365	73,956	75,321	(6,211)
(7,618)	208	179	1,415	1,802	209	11,335	11,544	(952)
(31,817)	870	748	5,908	7,526	874	47,339	48,213	(3,976)
(41,835)	1,144	983	7,768	9,895	1,149	62,245	63,394	(5,228)
(14,360)	393	338	2,666	3,397	394	21,366	21,760	(1,794)
(5,075)	139	119	942	1,200	139	7,551	7,690	(634)
(1,784,220)	48,791	41,944	331,297	422,032	48,989	2,654,679	2,703,668	(222,953)
(2,455,626)	67,151	57,727	455,964	580,842	67,423	3,653,640	3,721,063	(306,851)
(2,347,931)	64,206	55,196	435,967	555,369	64,466	3,493,405	3,557,871	(293,393)
(6,562,075)	179,445	154,262	1,218,456	1,552,163	180,173	9,763,482	9,943,655	(819,985)
(59,537)	1,628	1,400	11,055	14,083	1,635	88,582	90,217	(7,440)
(100,807)	2,757	2,370	18,718	23,845	2,768	149,987	152,755	(12,597)
(1,538,893)	42,082	36,177	285,744	364,003	42,253	2,289,666	2,331,919	(192,297)
(85,713)	2,344	2,015	15,915	20,274	2,353	127,530	129,883	(10,711)

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, 2021

Employer ID #	Employer Name	2021 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%)
40304	CITY OF JEWELL	15,896	0.002075%	2,909	102,946
40305	KENDALL YOUNG LIBRARY	33,072	0.004317%	6,051	214,179
40307	CITY OF BLAIRSBURG	3,172	0.000414%	580	20,541
40308	CITY OF WILLIAMS	8,875	0.001158%	1,624	57,474
40309	CITY OF STANHOPE	10,381	0.001355%	1,899	67,228
40310	CITY OF RANDALL	3,522	0.000460%	644	22,808
40311	CITY OF KAMRAR	1,582	0.000207%	290	10,248
40540	STRATFORD COMM SCH DIST	96,389	0.012581%	17,637	624,231
40541	WEBSTER CITY COMM SCH DIST	1,312,600	0.171320%	240,175	8,500,590
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	467,370	0.061001%	85,518	3,026,758
40601	HAMILTON CO SOLID WASTE COMM	17,550	0.002291%	3,211	113,655
41201	HANCOCK COUNTY	273,973	0.035759%	50,131	1,774,287
41203	HANCOCK COUNTY AGRI EXT DIST	11,106	0.001450%	2,032	71,922
41204	HANCOCK COUNTY HEALTH SYSTEM	868,026	0.113294%	158,829	5,621,464
41301	CITY OF KLEMME	9,178	0.001198%	1,679	59,439
41302	CITY OF BRITT	34,934	0.004560%	6,392	226,238
41303	CITY OF GARNER	60,937	0.007953%	11,150	394,635
41304	CITY OF CORWITH	9,960	0.001300%	1,823	64,505
41305	CITY OF KANAWHA	11,852	0.001547%	2,169	76,754
41306	CITY OF CRYSTAL LAKE	4,684	0.000611%	857	30,332
41308	CITY OF WODEN	3,858	0.000504%	706	24,987
41309	CITY OF GOODELL	1,178	0.000154%	216	7,630
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	906	0.000118%	166	5,869
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,246	0.000163%	228	8,070
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	388,725	0.050736%	71,128	2,517,438
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	898,727	0.117301%	164,446	5,820,288
42201	HARDIN COUNTY	410,071	0.053522%	75,033	2,655,679
42203	HARDIN COUNTY AGRI	11,915	0.001555%	2,180	77,165
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	18,796	0.002453%	3,439	121,723
42301	CITY OF RADCLIFFE	10,729	0.001400%	1,963	69,481
42302	CITY OF ACKLEY	22,989	0.003000%	4,206	148,878
42303	CITY OF ELDORA	58,610	0.007650%	10,724	379,564
42304	CITY OF IOWA FALLS	138,610	0.018091%	25,362	897,659
42307	ELLSWORTH MUNICIPAL HOSPITAL	766,482	0.100041%	140,248	4,963,852
42310	CITY OF ALDEN	19,499	0.002545%	3,568	126,279
42311	CITY OF STEAMBOAT ROCK	3,225	0.000421%	590	20,885
42313	CITY OF BUCKEYE	848	0.000111%	155	5,490
42314	CITY OF UNION	6,444	0.000841%	1,179	41,733
42315	CITY OF HUBBARD	18,230	0.002379%	3,336	118,059
42317	CITY OF WHITTEN	675	0.000088%	124	4,371
42326	CITY OF NEW PROVIDENCE	2,502	0.000327%	458	16,203

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(80,929)	2,213	1,902	15,027	19,142	2,222	120,412	122,634	(10,113)	
(168,373)	4,604	3,958	31,264	39,826	4,623	250,516	255,139	(21,040)	
(16,148)	442	380	2,998	3,820	443	24,026	24,469	(2,018)	
(45,182)	1,236	1,062	8,389	10,687	1,241	67,224	68,465	(5,646)	
(52,850)	1,445	1,242	9,813	12,500	1,451	78,634	80,085	(6,604)	
(17,930)	490	421	3,329	4,240	492	26,677	27,169	(2,240)	
(8,056)	220	189	1,496	1,905	221	11,987	12,208	(1,007)	
(490,727)	13,419	11,536	91,119	116,074	13,474	730,136	743,610	(61,320)	
(6,682,577)	182,740	157,095	1,240,831	1,580,666	183,482	9,942,773	10,126,255	(835,043)	
(2,379,428)	65,067	55,936	441,816	562,819	65,331	3,540,268	3,605,599	(297,329)	
(89,348)	2,443	2,100	16,590	21,133	2,453	132,937	135,390	(11,165)	
(1,394,822)	38,142	32,790	258,993	329,925	38,297	2,075,307	2,113,604	(174,294)	
(56,540)	1,546	1,329	10,498	13,373	1,552	84,124	85,676	(7,065)	
(4,419,207)	120,846	103,887	820,565	1,045,298	121,337	6,575,184	6,696,521	(552,216)	
(46,727)	1,278	1,098	8,676	11,052	1,283	69,523	70,806	(5,839)	
(177,853)	4,864	4,181	33,024	42,069	4,883	264,621	269,504	(22,224)	
(310,235)	8,484	7,293	57,605	73,382	8,518	461,587	470,105	(38,766)	
(50,710)	1,387	1,192	9,416	11,995	1,392	75,449	76,841	(6,337)	
(60,339)	1,650	1,418	11,204	14,272	1,657	89,776	91,433	(7,540)	
(23,845)	652	561	4,428	5,641	655	35,478	36,133	(2,980)	
(19,643)	537	462	3,647	4,646	539	29,226	29,765	(2,455)	
(5,998)	164	141	1,114	1,419	165	8,925	9,090	(750)	
(4,614)	126	108	857	1,091	127	6,865	6,992	(577)	
(6,344)	173	149	1,178	1,500	174	9,439	9,613	(793)	
(1,979,036)	54,118	46,523	367,470	468,111	54,338	2,944,539	2,998,877	(247,297)	
(4,575,509)	125,121	107,562	849,588	1,082,271	125,628	6,807,740	6,933,368	(571,747)	
(2,087,711)	57,090	49,078	387,649	493,817	57,322	3,106,233	3,163,555	(260,877)	
(60,662)	1,659	1,426	11,264	14,349	1,666	90,257	91,923	(7,580)	
(95,690)	2,617	2,249	17,768	22,634	2,627	142,374	145,001	(11,957)	
(54,622)	1,494	1,284	10,142	12,920	1,500	81,269	82,769	(6,825)	
(117,038)	3,200	2,751	21,732	27,683	3,213	174,137	177,350	(14,625)	
(298,387)	8,160	7,015	55,405	70,580	8,193	443,959	452,152	(37,286)	
(705,677)	19,297	16,589	131,031	166,917	19,376	1,049,952	1,069,328	(88,180)	
(3,902,238)	106,710	91,734	724,574	923,018	107,143	5,806,003	5,913,146	(487,617)	
(99,272)	2,715	2,334	18,433	23,482	2,726	147,704	150,430	(12,405)	
(16,418)	449	386	3,049	3,884	451	24,428	24,879	(2,052)	
(4,316)	118	101	801	1,020	118	6,421	6,539	(539)	
(32,807)	897	771	6,092	7,760	901	48,813	49,714	(4,100)	
(92,810)	2,538	2,182	17,233	21,953	2,548	138,089	140,637	(11,597)	
(3,436)	94	81	638	813	94	5,113	5,207	(429)	
(12,738)	348	299	2,365	3,012	350	18,952	19,302	(1,592)	

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, 2021

Employer ID #	Employer Name	2021 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%)
42327	CITY OF OWASA	127	0.000017%	23	825
42333	CENTRAL IOWA JUVENILE DETENTION CTR	486,219	0.063461%	88,967	3,148,829
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	405,060	0.052868%	74,117	2,623,228
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	253,823	0.033129%	46,444	1,643,794
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	843,538	0.110098%	154,348	5,462,880
42556	ALDEN COMMUNITY SCHOOL DISTRICT	150,973	0.019705%	27,625	977,726
43201	HARRISON COUNTY	465,355	0.060738%	85,149	3,013,710
43203	HARRISON COUNTY AGR EXT DIST	13,500	0.001762%	2,470	87,431
43301	CITY OF MISSOURI VALLEY	53,534	0.006987%	9,796	346,695
43303	CITY OF WOODBINE	23,740	0.003099%	4,344	153,746
43305	CITY OF DUNLAP	18,124	0.002366%	3,316	117,375
43306	CITY OF LOGAN	29,113	0.003800%	5,327	188,543
43307	CITY OF PERSIA	2,759	0.000360%	505	17,867
43308	CITY OF PISGAH	9,346	0.001220%	1,710	60,529
43309	CITY OF MODALE	6,072	0.000792%	1,111	39,321
43310	CITY OF MONDAMIN	7,144	0.000932%	1,307	46,268
43311	WOODBINE PUBLIC LIBRARY	4,336	0.000566%	793	28,078
43315	CITY OF MAGNOLIA	2,443	0.000319%	447	15,822
43317	CITY OF LITTLE SIOUX	1,673	0.000218%	306	10,832
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	10,903	0.001423%	1,995	70,612
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	520,122	0.067886%	95,170	3,368,389
43563	WEST HARRISON COMM SCH DIST	222,019	0.028978%	40,624	1,437,825
43564	LOGAN MAGNOLIA COMM SCH DIST	426,311	0.055642%	78,005	2,760,851
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	335,904	0.043842%	61,463	2,175,367
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	307,456	0.040129%	56,257	1,991,129
43701	MUNIC LIGHT&POWER PLT	26,662	0.003480%	4,879	172,670
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	147,177	0.019209%	26,930	953,137
44201	HENRY COUNTY	432,942	0.056507%	79,218	2,803,794
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	29,041	0.003790%	5,314	188,073
44204	HENRY COUNTY HEALTH CENTER	1,170,884	0.152823%	214,245	7,582,819
44301	CITY OF MOUNT PLEASANT	105,933	0.013826%	19,383	686,041
44302	CITY OF WINFIELD	25,561	0.003336%	4,677	165,540
44303	CITY OF NEW LONDON	69,781	0.009108%	12,768	451,912
44306	CITY OF WAYLAND	27,492	0.003588%	5,030	178,040
44307	CITY OF SALEM	6,031	0.000787%	1,104	39,059
44308	CITY OF OLDS	3,758	0.000490%	688	24,335
44310	CITY OF ROME	1,283	0.000168%	235	8,311
44313	CITY OF HILLSBORO	2,449	0.000320%	448	15,861
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	391,173	0.051056%	71,576	2,533,294
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,390,843	0.181532%	254,492	9,007,306
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	270,656	0.035326%	49,524	1,752,810

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(649)	18	15	120	153	18	965	983	(81)
(2,475,392)	67,691	58,192	459,635	585,518	67,966	3,683,049	3,751,015	(309,321)
(2,062,200)	56,392	48,479	382,913	487,784	56,621	3,068,276	3,124,897	(257,689)
(1,292,237)	35,337	30,378	239,945	305,660	35,481	1,922,675	1,958,156	(161,476)
(4,294,539)	117,437	100,957	797,417	1,015,811	117,914	6,389,694	6,507,608	(536,638)
(768,621)	21,018	18,069	142,719	181,806	21,104	1,143,604	1,164,708	(96,045)
(2,369,171)	64,787	55,695	439,911	560,393	65,050	3,525,006	3,590,056	(296,047)
(68,732)	1,880	1,616	12,762	16,258	1,887	102,264	104,151	(8,589)
(272,548)	7,453	6,407	50,607	64,467	7,483	405,514	412,997	(34,057)
(120,865)	3,305	2,841	22,442	28,588	3,319	179,830	183,149	(15,103)
(92,272)	2,523	2,169	17,133	21,825	2,533	137,288	139,821	(11,530)
(148,219)	4,053	3,484	27,522	35,059	4,070	220,530	224,600	(18,521)
(14,045)	384	330	2,608	3,322	386	20,898	21,284	(1,755)
(47,583)	1,301	1,119	8,835	11,255	1,306	70,798	72,104	(5,946)
(30,911)	845	727	5,740	7,312	849	45,992	46,841	(3,863)
(36,373)	995	855	6,754	8,604	999	54,118	55,117	(4,545)
(22,073)	604	519	4,098	5,221	606	32,841	33,447	(2,758)
(12,438)	340	292	2,310	2,942	342	18,506	18,848	(1,554)
(8,515)	233	200	1,581	2,014	234	12,670	12,904	(1,064)
(55,511)	1,518	1,305	10,307	13,130	1,524	82,592	84,116	(6,936)
(2,647,995)	72,411	62,249	491,684	626,344	72,705	3,939,859	4,012,564	(330,889)
(1,130,319)	30,909	26,572	209,879	267,360	31,035	1,681,762	1,712,797	(141,243)
(2,170,390)	59,351	51,022	403,001	513,374	59,592	3,229,248	3,288,840	(271,208)
(1,710,123)	46,765	40,202	317,538	404,505	46,954	2,544,433	2,591,387	(213,694)
(1,565,288)	42,804	36,797	290,645	370,246	42,978	2,328,938	2,371,916	(195,596)
(135,741)	3,712	3,191	25,205	32,108	3,727	201,964	205,691	(16,962)
(749,291)	20,490	17,614	139,129	177,233	20,573	1,114,843	1,135,416	(93,630)
(2,204,149)	60,274	51,815	409,270	521,359	60,519	3,279,476	3,339,995	(275,427)
(147,850)	4,043	3,476	27,453	34,972	4,059	219,981	224,040	(18,475)
(5,961,089)	163,010	140,134	1,106,864	1,410,008	163,672	8,869,295	9,032,967	(744,887)
(539,318)	14,748	12,678	100,141	127,567	14,808	802,432	817,240	(67,392)
(130,136)	3,559	3,059	24,164	30,782	3,573	193,625	197,198	(16,262)
(355,262)	9,715	8,352	65,966	84,033	9,754	528,582	538,336	(44,393)
(139,963)	3,827	3,290	25,989	33,106	3,843	208,246	212,089	(17,490)
(30,705)	840	722	5,701	7,263	843	45,685	46,528	(3,837)
(19,131)	523	450	3,552	4,525	525	28,464	28,989	(2,391)
(6,534)	179	154	1,213	1,546	179	9,721	9,900	(816)
(12,469)	341	293	2,315	2,949	342	18,552	18,894	(1,558)
(1,991,501)	54,459	46,817	369,785	471,061	54,680	2,963,085	3,017,765	(248,854)
(7,080,922)	193,633	166,459	1,314,797	1,674,889	194,419	10,535,457	10,729,876	(884,819)
(1,377,938)	37,681	32,393	255,858	325,932	37,834	2,050,186	2,088,020	(172,185)

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, 2021

Employer ID #	Employer Name	2021 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%)
44568	WACO COMMUNITY SCHOOL DISTRICT	339,217	0.044274%	62,069	2,196,819
44701	MT PLEASANT UTILITIES	209,661	0.027365%	38,363	1,357,793
45201	HOWARD COUNTY	265,336	0.034631%	48,550	1,718,353
45203	HOWARD COUNTY AGRI EXT DIST	8,070	0.001053%	1,477	52,265
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	949,117	0.123878%	173,666	6,146,624
45207	HOWARD SOIL & WTR. CONS. DIST.	18,746	0.002447%	3,430	121,401
45301	CITY OF ELMA	11,904	0.001554%	2,178	77,094
45302	CITY OF CRESO	109,551	0.014299%	20,045	709,471
45303	CITY OF CHESTER	1,940	0.000253%	355	12,566
45304	CITY OF LIME SPRINGS	9,235	0.001205%	1,690	59,807
45305	CITY OF PROTIVIN	5,243	0.000684%	959	33,954
45526	HOWARD WINNESHIEK COMM SCH DIST	793,737	0.103598%	145,235	5,140,355
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	237,647	0.031018%	43,484	1,539,039
46201	HUMBOLDT COUNTY	280,439	0.036603%	51,314	1,816,165
46203	HUMBOLDT COUNTY AGRI	6,004	0.000784%	1,099	38,883
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	815,237	0.106404%	149,169	5,279,593
46301	CITY OF RENWICK	16,148	0.002108%	2,955	104,580
46302	CITY OF HUMBOLDT	110,394	0.014409%	20,200	714,928
46303	CITY OF RUTLAND	1,473	0.000192%	270	9,541
46304	CITY OF DAKOTA CITY	20,580	0.002686%	3,766	133,281
46305	CITY OF LIVERMORE	11,377	0.001485%	2,082	73,678
46307	CITY OF BODE	9,028	0.001178%	1,652	58,465
46308	CITY OF OTTOSEN	837	0.000109%	153	5,418
46309	CITY OF THOR	3,216	0.000420%	589	20,830
46311	CITY OF BRADGATE	307	0.000040%	56	1,987
46314	CITY OF HARDY	1,411	0.000184%	258	9,140
46315	LU VERNE PUB LIBRARY	1,477	0.000193%	270	9,563
46531	TWIN RIVERS COMMUNITY SCHOOL	69,543	0.009077%	12,725	450,372
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	924,843	0.120710%	169,225	5,989,421
46534	GILMORE CITY & BRADGATE COMM SCH DIST	133,599	0.017437%	24,446	865,207
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	17,582	0.002295%	3,217	113,864
47201	IDA COUNTY	156,650	0.020446%	28,663	1,014,491
47204	IDA COUNTY AGRI	6,651	0.000868%	1,217	43,075
47301	CITY OF ARTHUR	5,015	0.000655%	918	32,477
47302	CITY OF BATTLE CREEK	10,918	0.001425%	1,998	70,709
47303	CITY OF IDA GROVE	53,883	0.007033%	9,859	348,955
47304	CITY OF HOLSTEIN	35,727	0.004663%	6,537	231,372
47306	CITY OF GALVA	8,222	0.001073%	1,504	53,248
47308	IDA GROVE CEMETERY	1,227	0.000160%	225	7,948
47310	HOLSTEIN CEMETERY ASSOCIATION	835	0.000109%	153	5,410
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	329,294	0.042979%	60,253	2,132,558

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,726,988)	47,226	40,598	320,670	408,494	47,417	2,569,524	2,616,941	(215,801)
(1,067,403)	29,189	25,093	198,197	252,479	29,307	1,588,151	1,617,458	(133,381)
(1,350,851)	36,940	31,756	250,828	319,524	37,090	2,009,884	2,046,974	(168,800)
(41,087)	1,124	966	7,629	9,719	1,128	61,132	62,260	(5,134)
(4,832,052)	132,136	113,593	897,223	1,142,952	132,672	7,189,441	7,322,113	(603,805)
(95,437)	2,610	2,244	17,721	22,575	2,620	141,998	144,618	(11,926)
(60,606)	1,657	1,425	11,253	14,335	1,664	90,174	91,838	(7,573)
(557,737)	15,252	13,111	103,561	131,924	15,314	829,837	845,151	(69,694)
(9,878)	270	232	1,834	2,336	271	14,697	14,968	(1,234)
(47,017)	1,286	1,105	8,730	11,121	1,291	69,954	71,245	(5,875)
(26,692)	730	627	4,956	6,313	733	39,715	40,448	(3,335)
(4,040,992)	110,504	94,996	750,338	955,838	110,952	6,012,451	6,123,403	(504,955)
(1,209,886)	33,085	28,442	224,654	286,181	33,220	1,800,148	1,833,368	(151,185)
(1,427,743)	39,043	33,564	265,106	337,713	39,201	2,124,289	2,163,490	(178,408)
(30,567)	836	719	5,676	7,231	839	45,480	46,319	(3,820)
(4,150,452)	113,497	97,569	770,662	981,728	113,958	6,175,312	6,289,270	(518,633)
(82,213)	2,248	1,933	15,266	19,447	2,257	122,323	124,580	(10,273)
(562,027)	15,369	13,212	104,358	132,939	15,431	836,221	851,652	(70,230)
(7,501)	205	176	1,393	1,774	206	11,160	11,366	(937)
(104,776)	2,865	2,463	19,455	24,783	2,877	155,893	158,770	(13,093)
(57,920)	1,584	1,362	10,755	13,701	1,590	86,178	87,768	(7,238)
(45,962)	1,257	1,080	8,534	10,871	1,262	68,385	69,647	(5,743)
(4,260)	116	100	791	1,007	117	6,338	6,455	(532)
(16,375)	448	385	3,040	3,873	450	24,363	24,813	(2,046)
(1,562)	43	37	290	370	43	2,324	2,367	(195)
(7,185)	196	169	1,334	1,699	197	10,690	10,887	(898)
(7,518)	206	177	1,396	1,779	206	11,186	11,392	(939)
(354,051)	9,682	8,323	65,741	83,746	9,721	526,780	536,501	(44,242)
(4,708,469)	128,756	110,687	874,276	1,113,719	129,279	7,005,567	7,134,846	(588,362)
(680,166)	18,600	15,989	126,294	160,883	18,675	1,011,996	1,030,671	(84,992)
(89,512)	2,448	2,104	16,621	21,173	2,458	133,182	135,640	(11,185)
(797,523)	21,809	18,748	148,085	188,642	21,897	1,186,606	1,208,503	(99,657)
(33,862)	926	796	6,288	8,010	930	50,383	51,313	(4,231)
(25,531)	698	600	4,741	6,039	701	37,987	38,688	(3,190)
(55,587)	1,520	1,307	10,321	13,148	1,526	82,706	84,232	(6,946)
(274,324)	7,502	6,449	50,937	64,888	7,532	408,157	415,689	(34,279)
(181,889)	4,974	4,276	33,773	43,023	4,994	270,626	275,620	(22,728)
(41,860)	1,145	984	7,773	9,902	1,149	62,282	63,431	(5,231)
(6,249)	171	147	1,160	1,478	172	9,297	9,469	(781)
(4,253)	116	100	790	1,006	117	6,328	6,445	(531)
(1,676,470)	45,844	39,411	311,289	396,544	46,030	2,494,361	2,540,391	(209,489)



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, 2021

Employer ID #	Employer Name	2021 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%)
48201	IOWA COUNTY	470,542	0.061415%	86,098	3,047,303
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	10,898	0.001422%	1,994	70,580
48301	CITY OF VICTOR	17,835	0.002328%	3,263	115,504
48302	CITY OF LADORA	1,095	0.000143%	200	7,092
48303	CITY OF WILLIAMSBURG	46,023	0.006007%	8,421	298,054
48305	CITY OF MARENGO	42,283	0.005519%	7,737	273,829
48307	CITY OF PARNELL	1,424	0.000186%	261	9,224
48308	CITY OF NORTH ENGLISH	15,499	0.002023%	2,836	100,375
48310	MARENGO MEMORIAL HOSPITAL	1,064,769	0.138973%	194,828	6,895,604
48311	CITY OF MILLERSBURG	1,574	0.000205%	288	10,191
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	830,634	0.108414%	151,987	5,379,309
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	343,682	0.044857%	62,886	2,225,735
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	346,604	0.045239%	63,420	2,244,659
48561	H L V COMMUNITY SCHOOL DISTRICT	246,972	0.032235%	45,190	1,599,430
49201	JACKSON COUNTY	384,462	0.050180%	70,348	2,489,832
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	543,092	0.070884%	99,373	3,517,142
49204	JACKSON COUNTY AGRI	15,446	0.002016%	2,826	100,030
49208	JACKSON CO SOIL & WATER CONS DIST	2,409	0.000314%	441	15,602
49301	CITY OF MAQUOKETA	119,026	0.015535%	21,779	770,832
49302	CITY OF SABULA	21,222	0.002770%	3,883	137,435
49303	CITY OF PRESTON	31,456	0.004106%	5,756	203,716
49304	CITY OF BELLEVUE	88,111	0.011500%	16,122	570,617
49307	CITY OF BALDWIN	1,496	0.000195%	274	9,685
49308	CITY OF MILES	8,565	0.001118%	1,567	55,468
49309	CITY OF LA MOTTE	1,805	0.000236%	330	11,689
49311	CITY OF ANDREW	4,554	0.000594%	833	29,495
49312	CITY OF MONMOUTH	1,335	0.000174%	244	8,648
49316	CITY OF SPRINGBROOK	1,794	0.000234%	328	11,621
49317	CITY OF SPRAGUEVILLE	784	0.000102%	144	5,080
49560	ANDREW COMMUNITY SCHOOL DISTRICT	148,470	0.019378%	27,167	961,514
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	452,883	0.059110%	82,867	2,932,938
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	999,927	0.130510%	182,963	6,475,673
49601	WASTE AUTHORITY OF JACKSON COUNTY	19,892	0.002596%	3,640	128,820
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	97,146	0.012679%	17,775	629,129
50001	STATE - DEPT OF CORRECTIONS/NEWTON	165,466	0.021597%	30,276	1,071,582
50201	JASPER COUNTY	715,907	0.093440%	130,994	4,636,318
50204	JASPER COUNTY AGRICULTURAL EXT	25,635	0.003346%	4,691	166,017
50210	JASPER CO SOIL & WATER CONS DIST	1,530	0.000200%	280	9,910
50301	CITY OF COLFAX	46,462	0.006064%	8,501	300,892
50302	CITY OF MINGO	8,179	0.001067%	1,496	52,965
50303	CITY OF NEWTON	490,543	0.064025%	89,758	3,176,832

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(2,395,579)	65,509	56,316	444,815	566,640	65,775	3,564,298	3,630,073	(299,347)	
(55,485)	1,517	1,304	10,303	13,124	1,523	82,554	84,077	(6,933)	
(90,801)	2,483	2,135	16,860	21,478	2,493	135,100	137,593	(11,346)	
(5,575)	152	131	1,035	1,318	153	8,295	8,448	(697)	
(234,310)	6,407	5,508	43,507	55,422	6,433	348,621	355,054	(29,279)	
(215,266)	5,887	5,061	39,971	50,919	5,910	320,286	326,196	(26,899)	
(7,251)	198	170	1,346	1,714	199	10,789	10,988	(906)	
(78,908)	2,158	1,855	14,652	18,665	2,167	117,404	119,571	(9,860)	
(5,420,848)	148,237	127,434	1,006,551	1,282,222	148,839	8,065,489	8,214,328	(677,379)	
(8,012)	219	188	1,488	1,895	220	11,920	12,140	(1,001)	
(4,228,842)	115,641	99,412	785,218	1,000,271	116,110	6,291,945	6,408,055	(528,428)	
(1,749,719)	47,847	41,133	324,890	413,870	48,042	2,603,346	2,651,388	(218,642)	
(1,764,596)	48,254	41,482	327,653	417,389	48,450	2,625,480	2,673,930	(220,501)	
(1,257,361)	34,383	29,558	233,469	297,410	34,523	1,870,784	1,905,307	(157,118)	
(1,957,334)	53,525	46,013	363,441	462,979	53,742	2,912,249	2,965,991	(244,585)	
(2,764,934)	75,609	64,999	513,397	654,005	75,916	4,113,848	4,189,764	(345,501)	
(78,637)	2,150	1,849	14,601	18,600	2,159	117,001	119,160	(9,826)	
(12,265)	335	288	2,277	2,900	337	18,249	18,586	(1,533)	
(605,975)	16,571	14,245	112,518	143,334	16,638	901,609	918,247	(75,722)	
(108,042)	2,954	2,540	20,061	25,555	2,966	160,751	163,717	(13,501)	
(160,148)	4,379	3,765	29,736	37,880	4,397	238,278	242,675	(20,012)	
(448,580)	12,267	10,545	83,293	106,105	12,317	667,426	679,743	(56,054)	
(7,614)	208	179	1,414	1,801	209	11,328	11,537	(951)	
(43,605)	1,192	1,025	8,097	10,314	1,197	64,879	66,076	(5,449)	
(9,189)	251	216	1,706	2,173	252	13,672	13,924	(1,148)	
(23,187)	634	545	4,305	5,484	637	34,499	35,136	(2,897)	
(6,798)	186	160	1,262	1,608	187	10,115	10,302	(849)	
(9,136)	250	215	1,696	2,161	251	13,593	13,844	(1,142)	
(3,994)	109	94	742	945	110	5,942	6,052	(499)	
(755,876)	20,670	17,769	140,352	178,791	20,754	1,124,641	1,145,395	(94,453)	
(2,305,673)	63,050	54,202	428,121	545,373	63,306	3,430,530	3,493,836	(288,113)	
(5,090,727)	139,210	119,674	945,254	1,204,138	139,775	7,574,315	7,714,090	(636,128)	
(101,270)	2,769	2,381	18,804	23,954	2,781	150,676	153,457	(12,654)	
(494,578)	13,525	11,627	91,834	116,986	13,579	735,865	749,444	(61,802)	
(842,404)	23,036	19,803	156,419	199,258	23,130	1,253,384	1,276,514	(105,265)	
(3,644,753)	99,668	85,681	676,763	862,112	100,073	5,422,900	5,522,973	(455,442)	
(130,511)	3,569	3,068	24,234	30,871	3,583	194,183	197,766	(16,308)	
(7,791)	213	183	1,447	1,843	214	11,591	11,805	(973)	
(236,541)	6,468	5,561	43,921	55,950	6,495	351,941	358,436	(29,558)	
(41,638)	1,139	979	7,731	9,849	1,143	61,951	63,094	(5,203)	
(2,497,406)	68,293	58,709	463,722	590,724	68,571	3,715,803	3,784,374	(312,071)	

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, 2021

Employer ID #	Employer Name	2021 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%)
50304	CITY OF KELLOGG	8,437	0.001101%	1,544	54,641
50307	CITY OF MONROE	25,365	0.003311%	4,641	164,267
50310	CITY OF PRAIRIE CITY	34,693	0.004528%	6,348	224,680
50311	CITY OF SULLY	12,543	0.001637%	2,295	81,231
50312	CITY OF BAXTER	19,534	0.002550%	3,574	126,507
50314	CITY OF LYNNVILLE	7,575	0.000989%	1,386	49,060
50316	CITY OF REASNOR	1,454	0.000190%	266	9,415
50317	CITY OF LAMBS GROVE	669	0.000087%	122	4,334
50318	CITY OF VALERIA	45	0.000006%	8	293
50556	BAXTER COMMUNITY SCHOOL DISTRICT	301,263	0.039321%	55,124	1,951,023
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,993,536	0.260195%	364,771	12,910,433
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	355,090	0.046346%	64,973	2,299,613
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	481,020	0.062782%	88,015	3,115,154
50566	PCM COMMUNITY SCHOOL DISTRICT	698,394	0.091154%	127,790	4,522,905
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	558,441	0.072887%	102,182	3,616,543
51201	JEFFERSON COUNTY	331,883	0.043317%	60,727	2,149,324
51202	JEFFERSON COUNTY HEALTH CENTER	1,802,349	0.235242%	329,788	11,672,281
51204	JEFFERSON COUNTY AGRI	8,293	0.001082%	1,517	53,706
51301	CITY OF FAIRFIELD	237,338	0.030977%	43,427	1,537,037
51302	CITY OF LOCKRIDGE	1,956	0.000255%	358	12,667
51305	CITY OF LIBERTYVILLE	4,488	0.000586%	821	29,066
51306	CITY OF BATAVIA	6,230	0.000813%	1,140	40,346
51307	CITY OF PACKWOOD	1,076	0.000140%	197	6,967
51308	CITY OF PLEASANT PLAIN	396	0.000052%	73	2,568
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,184,785	0.154638%	216,788	7,672,843
51601	SOUTH IOWA AREA CRIME COMMISSION	24,296	0.003171%	4,446	157,342
52003	UNIVERSITY OF IOWA	15,685,742	2.047295%	2,870,126	101,583,176
52201	JOHNSON COUNTY	2,198,247	0.286914%	402,228	14,236,170
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	45,453	0.005933%	8,317	294,361
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	7,123	0.000930%	1,303	46,131
52302	CITY OF IOWA CITY	3,028,077	0.395223%	554,067	19,610,271
52303	CITY OF CORALVILLE	803,650	0.104892%	147,049	5,204,554
52304	CITY OF LONE TREE	19,212	0.002508%	3,515	124,421
52305	CITY OF SOLON	77,316	0.010091%	14,147	500,712
52308	CITY OF OXFORD	15,801	0.002062%	2,891	102,327
52310	CITY OF HILLS	11,221	0.001465%	2,053	72,668
52311	CITY OF UNIVERSITY HEIGHTS	6,476	0.000845%	1,185	41,941
52312	CITY OF TIFFIN	76,315	0.009961%	13,964	494,228
52314	LONE TREE HOUSING COMMISSION	3,536	0.000462%	647	22,902
52315	CITY OF NORTH LIBERTY	476,022	0.062130%	87,101	3,082,791
52316	CITY OF SWISHER	12,360	0.001613%	2,262	80,048

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(42,955)	1,175	1,010	7,976	10,161	1,179	63,911	65,090	(5,368)	
(129,135)	3,531	3,036	23,978	30,545	3,546	192,136	195,682	(16,136)	
(176,628)	4,830	4,152	32,797	41,779	4,850	262,798	267,648	(22,071)	
(63,858)	1,746	1,501	11,857	15,104	1,753	95,012	96,765	(7,980)	
(99,451)	2,720	2,338	18,466	23,524	2,731	147,970	150,701	(12,427)	
(38,568)	1,055	907	7,161	9,123	1,059	57,383	58,442	(4,819)	
(7,401)	202	174	1,374	1,750	203	11,012	11,215	(925)	
(3,407)	93	80	633	806	94	5,069	5,163	(426)	
(231)	6	5	43	54	6	343	349	(29)	
(1,533,759)	41,942	36,056	284,791	362,789	42,112	2,282,027	2,324,139	(191,656)	
(10,149,291)	277,540	238,591	1,884,536	2,400,667	278,666	15,100,775	15,379,441	(1,268,237)	
(1,807,797)	49,436	42,498	335,674	427,608	49,636	2,689,758	2,739,394	(225,899)	
(2,448,919)	66,967	57,570	454,719	579,256	67,239	3,643,661	3,710,900	(306,013)	
(3,555,596)	97,230	83,586	660,208	841,024	97,625	5,290,246	5,387,871	(444,301)	
(2,843,077)	77,746	66,835	527,907	672,488	78,062	4,230,114	4,308,176	(355,266)	
(1,689,650)	46,205	39,721	313,737	399,663	46,392	2,513,971	2,560,363	(211,136)	
(9,175,942)	250,923	215,709	1,703,803	2,170,435	251,941	13,652,563	13,904,504	(1,146,609)	
(42,220)	1,155	993	7,839	9,987	1,159	62,818	63,977	(5,276)	
(1,208,312)	33,042	28,405	224,361	285,808	33,176	1,797,806	1,830,982	(150,989)	
(9,958)	272	234	1,849	2,355	273	14,816	15,089	(1,244)	
(22,850)	625	537	4,243	5,405	627	33,997	34,624	(2,855)	
(31,717)	867	746	5,889	7,502	871	47,191	48,062	(3,963)	
(5,477)	150	129	1,017	1,296	150	8,148	8,298	(684)	
(2,019)	55	47	375	477	55	3,003	3,058	(252)	
(6,031,860)	164,946	141,798	1,120,005	1,426,749	165,615	8,974,593	9,140,208	(753,730)	
(123,691)	3,382	2,908	22,967	29,257	3,396	184,036	187,432	(15,456)	
(79,857,684)	2,183,767	1,877,308	14,828,096	18,889,171	2,192,629	118,817,450	121,010,079	(9,978,875)	
(11,191,495)	306,039	263,091	2,078,054	2,647,184	307,282	16,651,433	16,958,715	(1,398,469)	
(231,406)	6,328	5,440	42,968	54,736	6,354	344,301	350,655	(28,916)	
(36,265)	992	853	6,734	8,579	996	53,957	54,953	(4,532)	
(15,416,242)	421,568	362,407	2,862,511	3,646,486	423,279	22,937,286	23,360,565	(1,926,386)	
(4,091,461)	111,884	96,183	759,709	967,776	112,338	6,087,542	6,199,880	(511,262)	
(97,811)	2,675	2,299	18,162	23,136	2,686	145,530	148,216	(12,222)	
(393,625)	10,764	9,253	73,089	93,106	10,808	585,661	596,469	(49,187)	
(80,442)	2,200	1,891	14,937	19,028	2,209	119,687	121,896	(10,052)	
(57,126)	1,562	1,343	10,607	13,512	1,569	84,996	86,565	(7,138)	
(32,971)	902	775	6,122	7,799	905	49,057	49,962	(4,120)	
(388,528)	10,625	9,134	72,142	91,901	10,668	578,077	588,745	(48,550)	
(18,004)	492	423	3,343	4,258	494	26,788	27,282	(2,250)	
(2,423,478)	66,272	56,971	449,995	573,238	66,541	3,605,808	3,672,349	(302,833)	
(62,928)	1,721	1,479	11,685	14,885	1,728	93,629	95,357	(7,863)	

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, 2021

Employer ID #	Employer Name	2021 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%)
52317	CITY OF SHUEYVILLE	1,851	0.000242%	339	11,988
52564	SOLON COMMUNITY SCHOOL DISTRICT	812,684	0.106071%	148,702	5,263,059
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	11,227,390	1.465393%	2,054,352	72,710,236
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	297,268	0.038799%	54,393	1,925,150
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	2,098,441	0.273887%	383,966	13,589,817
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	100,573	0.013127%	18,402	651,323
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	139,029	0.018146%	25,439	900,372
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	850,723	0.111036%	155,662	5,509,408
53201	JONES COUNTY	456,745	0.059614%	83,574	2,957,949
53203	JONES COUNTY AGRI	7,884	0.001029%	1,443	51,057
53301	CITY OF OXFORD JUNCTION	10,256	0.001339%	1,877	66,422
53302	CITY OF WYOMING	11,455	0.001495%	2,096	74,181
53303	CITY OF ONSLOW	3,194	0.000417%	584	20,684
53304	CITY OF ANAMOSA	95,808	0.012505%	17,531	620,467
53305	CITY OF MONTICELLO	73,501	0.009593%	13,449	476,001
53307	CITY OF OLIN	11,815	0.001542%	2,162	76,516
53308	CITY OF MARTELLE	3,068	0.000400%	561	19,867
53314	CITY OF MORLEY	1,733	0.000226%	317	11,224
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	85,363	0.011141%	15,619	552,821
53546	MONTICELLO COMM SCH DIST	755,714	0.098635%	138,278	4,894,114
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	364,946	0.047633%	66,777	2,363,445
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	849,016	0.110813%	155,350	5,498,352
53601	JONES CO SOLID WASTE MANGT COMM	13,269	0.001732%	2,428	85,933
53602	ADVANCEMENT SERVICES	95,446	0.012458%	17,464	618,122
54201	KEOKUK COUNTY	262,061	0.034204%	47,951	1,697,145
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	9,885	0.001290%	1,809	64,015
54205	KEOKUK COUNTY HEALTH CENTER	561,500	0.073287%	102,741	3,636,360
54301	CITY OF SIGOURNEY	42,152	0.005502%	7,713	272,985
54302	CITY OF WHAT CHEER	9,973	0.001302%	1,825	64,586
54304	CITY OF KEOTA	15,322	0.002000%	2,804	99,230
54305	CITY OF SOUTH ENGLISH	2,479	0.000324%	454	16,057
54306	CITY OF THORNBURG	283	0.000037%	52	1,834
54307	CITY OF RICHLAND	8,294	0.001083%	1,518	53,712
54308	CITY OF HEDRICK	10,014	0.001307%	1,832	64,853
54309	CITY OF DELTA	5,109	0.000667%	935	33,090
54312	CITY OF OLLIE	827	0.000108%	151	5,355
54313	CITY OF MARTINSBURG	519	0.000068%	95	3,362
54314	CITY OF KESWICK	1,654	0.000216%	303	10,711
54318	CITY OF HARPER	425	0.000055%	78	2,751
54319	CITY OF WEBSTER	675	0.000088%	123	4,369
54320	CITY OF HAYESVILLE	46	0.000006%	8	296

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(9,424)	258	222	1,750	2,230	259	14,022	14,281	(1,178)
(4,137,454)	113,142	97,264	768,249	978,655	113,601	6,155,973	6,269,574	(517,009)
(57,159,769)	1,563,076	1,343,722	10,613,512	13,520,310	1,569,419	85,046,018	86,615,437	(7,142,584)
(1,513,420)	41,386	35,578	281,014	357,978	41,554	2,251,765	2,293,319	(189,114)
(10,683,376)	292,145	251,146	1,983,706	2,526,997	293,330	15,895,421	16,188,751	(1,334,976)
(512,025)	14,002	12,037	95,074	121,113	14,059	761,824	775,883	(63,982)
(707,811)	19,356	16,639	131,427	167,422	19,434	1,053,127	1,072,561	(88,447)
(4,331,117)	118,438	101,817	804,208	1,024,463	118,918	6,444,117	6,563,035	(541,209)
(2,325,336)	63,588	54,664	431,772	550,024	63,846	3,459,785	3,523,631	(290,570)
(40,137)	1,098	944	7,453	9,495	1,102	59,719	60,821	(5,015)
(52,216)	1,428	1,228	9,696	12,352	1,434	77,690	79,124	(6,525)
(58,316)	1,595	1,371	10,828	13,794	1,601	86,767	88,368	(7,287)
(16,261)	445	382	3,019	3,846	446	24,194	24,640	(2,032)
(487,768)	13,338	11,467	90,570	115,375	13,393	725,734	739,127	(60,951)
(374,199)	10,233	8,797	69,482	88,512	10,274	556,758	567,032	(46,759)
(60,151)	1,645	1,414	11,169	14,228	1,652	89,497	91,149	(7,516)
(15,618)	427	367	2,900	3,694	429	23,237	23,666	(1,952)
(8,824)	241	207	1,638	2,086	242	13,128	13,370	(1,103)
(434,590)	11,884	10,216	80,695	102,795	11,932	646,611	658,543	(54,306)
(3,847,415)	105,210	90,446	714,394	910,050	105,637	5,724,434	5,830,071	(480,766)
(1,857,977)	50,808	43,678	344,992	439,478	51,014	2,764,419	2,815,433	(232,170)
(4,322,425)	118,200	101,612	802,594	1,022,406	118,680	6,431,185	6,549,865	(540,123)
(67,554)	1,847	1,588	12,544	15,979	1,855	100,512	102,367	(8,441)
(485,925)	13,288	11,423	90,227	114,938	13,342	722,991	736,333	(60,720)
(1,334,179)	36,484	31,364	247,732	315,580	36,632	1,985,078	2,021,710	(166,717)
(50,324)	1,376	1,183	9,344	11,903	1,382	74,875	76,257	(6,288)
(2,858,655)	78,172	67,202	530,799	676,173	78,489	4,253,293	4,331,782	(357,212)
(214,602)	5,868	5,045	39,848	50,761	5,892	319,298	325,190	(26,816)
(50,773)	1,388	1,194	9,428	12,010	1,394	75,543	76,937	(6,345)
(78,007)	2,133	1,834	14,485	18,452	2,142	116,065	118,207	(9,748)
(12,623)	345	297	2,344	2,986	347	18,781	19,128	(1,577)
(1,442)	39	34	268	341	40	2,145	2,185	(180)
(42,225)	1,155	993	7,840	9,988	1,159	62,825	63,984	(5,276)
(50,983)	1,394	1,199	9,467	12,060	1,400	75,856	77,256	(6,371)
(26,013)	711	612	4,830	6,153	714	38,703	39,417	(3,251)
(4,210)	115	99	782	996	116	6,264	6,380	(526)
(2,643)	72	62	491	625	73	3,933	4,006	(330)
(8,420)	230	198	1,563	1,991	231	12,528	12,759	(1,052)
(2,163)	59	51	402	512	59	3,218	3,277	(270)
(3,434)	94	81	638	813	94	5,110	5,204	(429)
(233)	6	5	43	54	6	346	352	(29)

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, 2021

Employer ID #	Employer Name	2021 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%)
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	325,437	0.042476%	59,547	2,107,575
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	165,510	0.021602%	30,284	1,071,865
54583	KEOTA COMMUNITY SCHOOL DISTRICT	206,460	0.026947%	37,777	1,337,063
54585	PEKIN COMMUNITY SCHOOL DISTRICT	483,342	0.063086%	88,440	3,130,194
55201	KOSSUTH COUNTY	483,438	0.063098%	88,458	3,130,815
55203	KOSSUTH COUNTY AGRI	9,790	0.001278%	1,791	63,399
55205	KOSSUTH REGIONAL HEALTH CENTER	1,182,945	0.154397%	216,451	7,660,926
55301	CITY OF ALGONA	145,274	0.018961%	26,582	940,819
55302	CITY OF LAKOTA	7,668	0.001001%	1,403	49,661
55303	CITY OF WESLEY	13,943	0.001820%	2,551	90,300
55304	CITY OF FENTON	8,927	0.001165%	1,633	57,813
55305	CITY OF SWEA CITY	13,809	0.001802%	2,527	89,429
55306	CITY OF BANCROFT	38,181	0.004983%	6,986	247,267
55307	CITY OF WHITTEMORE	19,318	0.002521%	3,535	125,106
55309	CITY OF BURT	15,897	0.002075%	2,909	102,951
55313	CITY OF LEDYARD	2,448	0.000320%	448	15,854
55314	CITY OF TITONKA	13,690	0.001787%	2,505	88,661
55315	CITY OF LONE ROCK	3,017	0.000394%	552	19,539
55320	LAKOTA PUBLIC LIBRARY	1,736	0.000227%	318	11,242
55321	CITY OF LU VERNE	6,368	0.000831%	1,165	41,238
55548	ALGONA COMMUNITY SCHOOL DISTRICT	947,982	0.123730%	173,459	6,139,270
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	70,204	0.009163%	12,846	454,651
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	232,005	0.030281%	42,452	1,502,500
55701	ALGONA MUNICIPAL UTILITIES	247,742	0.032335%	45,331	1,604,415
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	207,625	0.027099%	37,991	1,344,613
56201	LEE COUNTY	734,888	0.095917%	134,467	4,759,246
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	12,474	0.001628%	2,283	80,787
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	70,981	0.009264%	12,988	459,683
56301	CITY OF KEOKUK	279,000	0.036415%	51,051	1,806,846
56302	CITY OF DONNELSON	12,493	0.001631%	2,286	80,908
56303	CITY OF FORT MADISON	293,756	0.038341%	53,750	1,902,405
56304	CITY OF WEST POINT	40,186	0.005245%	7,353	260,251
56310	CITY OF MONTROSE	13,433	0.001753%	2,458	86,991
56312	CITY OF FRANKLIN	132	0.000017%	24	856
56313	CITY OF ST PAUL	204	0.000027%	37	1,321
56314	KEOKUK HOUSING AUTHORITY	39,940	0.005213%	7,308	258,660
56315	FT MADISON HOUSING AUTHORITY	27,310	0.003564%	4,997	176,863
56316	DONNELSON PUBLIC LIBRARY	4,802	0.000627%	879	31,098
56317	CITY OF HOUGHTON	343	0.000045%	63	2,220
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,279,204	0.166961%	234,065	8,284,316
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	744,566	0.097180%	136,238	4,821,917

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,656,830)	45,307	38,949	307,643	391,899	45,491	2,465,140	2,510,631	(207,035)
(842,626)	23,042	19,809	156,460	199,311	23,136	1,253,714	1,276,850	(105,293)
(1,051,107)	28,743	24,710	195,171	248,624	28,860	1,563,905	1,592,765	(131,344)
(2,460,743)	67,291	57,848	456,914	582,053	67,564	3,661,253	3,728,817	(307,490)
(2,461,231)	67,304	57,859	457,005	582,168	67,577	3,661,979	3,729,556	(307,551)
(49,840)	1,363	1,172	9,254	11,789	1,368	74,155	75,523	(6,228)
(6,022,491)	164,689	141,578	1,118,265	1,424,532	165,358	8,960,653	9,126,011	(752,560)
(739,607)	20,225	17,387	137,331	174,943	20,307	1,100,435	1,120,742	(92,420)
(39,040)	1,068	918	7,249	9,235	1,072	58,087	59,159	(4,878)
(70,987)	1,941	1,669	13,181	16,791	1,949	105,620	107,569	(8,870)
(45,449)	1,243	1,068	8,439	10,750	1,248	67,622	68,870	(5,679)
(70,303)	1,922	1,653	13,054	16,629	1,930	104,601	106,531	(8,785)
(194,384)	5,316	4,570	36,094	45,980	5,337	289,217	294,554	(24,290)
(98,350)	2,689	2,312	18,262	23,263	2,700	146,331	149,031	(12,290)
(80,933)	2,213	1,903	15,028	19,144	2,222	120,417	122,639	(10,113)
(12,463)	341	293	2,314	2,948	342	18,543	18,885	(1,557)
(69,699)	1,906	1,638	12,942	16,486	1,914	103,702	105,616	(8,709)
(15,360)	420	361	2,852	3,633	422	22,854	23,276	(1,919)
(8,838)	242	208	1,641	2,091	243	13,150	13,393	(1,104)
(32,419)	887	762	6,020	7,669	890	48,235	49,125	(4,051)
(4,826,270)	131,978	113,457	896,149	1,141,584	132,514	7,180,839	7,313,353	(603,082)
(357,415)	9,774	8,402	66,365	84,541	9,813	531,785	541,598	(44,662)
(1,181,162)	32,300	27,767	219,320	279,387	32,431	1,757,409	1,789,840	(147,596)
(1,261,280)	34,491	29,650	234,196	298,337	34,631	1,876,615	1,911,246	(157,607)
(1,057,042)	28,906	24,849	196,273	250,028	29,023	1,572,736	1,601,759	(132,086)
(3,741,391)	102,311	87,953	694,707	884,971	102,726	5,566,684	5,669,410	(467,517)
(63,509)	1,737	1,493	11,792	15,022	1,744	94,493	96,237	(7,936)
(361,371)	9,882	8,495	67,100	85,477	9,922	537,672	547,594	(45,156)
(1,420,418)	38,842	33,391	263,745	335,978	39,000	2,113,390	2,152,390	(177,493)
(63,604)	1,739	1,495	11,810	15,044	1,746	94,634	96,380	(7,948)
(1,495,540)	40,897	35,157	277,694	353,748	41,063	2,225,161	2,266,224	(186,880)
(204,592)	5,595	4,810	37,989	48,394	5,617	304,405	310,022	(25,565)
(68,386)	1,870	1,608	12,698	16,176	1,878	101,750	103,628	(8,545)
(673)	18	16	125	159	18	1,001	1,019	(84)
(1,038)	28	24	193	245	29	1,545	1,574	(130)
(203,341)	5,560	4,780	37,757	48,097	5,583	302,543	308,126	(25,409)
(139,038)	3,802	3,269	25,817	32,888	3,818	206,869	210,687	(17,374)
(24,447)	669	575	4,539	5,783	671	36,374	37,045	(3,055)
(1,745)	48	41	324	413	48	2,596	2,644	(218)
(6,512,558)	178,091	153,098	1,209,262	1,540,451	178,813	9,689,807	9,868,620	(813,798)
(3,790,659)	103,658	89,111	703,855	896,624	104,079	5,639,988	5,744,067	(473,674)



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, 2021

Employer ID #	Employer Name	2021 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%)
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,373,725	0.179298%	251,360	8,896,446
56601	SOUTHEAST IOWA PLANNING COMMISSION	106,690	0.013925%	19,522	690,942
56702	KEOKUK MUNICIPAL WATER WORKS	125,510	0.016381%	22,965	812,821
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	928,308	0.121162%	169,859	6,011,860
57202	LINN COUNTY	3,550,449	0.463403%	649,649	22,993,232
57204	LINN COUNTY ASSESSOR	85,072	0.011104%	15,566	550,937
57205	LINN COUNTY AGRI	36,936	0.004821%	6,758	239,202
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	115,564	0.015083%	21,145	748,406
57301	CITY OF CEDAR RAPIDS	6,037,024	0.787949%	1,104,635	39,096,661
57302	CITY OF CENTRAL CITY	32,653	0.004262%	5,975	211,467
57303	CITY OF COGGON	13,627	0.001779%	2,493	88,251
57304	CITY OF LISBON	44,722	0.005837%	8,183	289,623
57305	CITY OF MOUNT VERNON	126,005	0.016446%	23,056	816,025
57307	CITY OF SPRINGVILLE	21,504	0.002807%	3,935	139,266
57308	CITY OF MARION	897,641	0.117160%	164,247	5,813,253
57309	CITY OF CENTER POINT	50,960	0.006651%	9,324	330,024
57310	CITY OF WALKER	13,146	0.001716%	2,405	85,136
57311	CITY OF PRAIRIEBURG	1,928	0.000252%	353	12,483
57313	MARION MUNICIPAL WATER DEPARTMENT	103,174	0.013466%	18,878	668,171
57314	CITY OF ALBURNETT	10,695	0.001396%	1,957	69,259
57315	CITY OF PALO	25,417	0.003317%	4,651	164,605
57316	CITY OF BERTRAM	1,618	0.000211%	296	10,480
57317	CITY OF ROBINS	25,115	0.003278%	4,596	162,651
57318	CITY OF ELY	54,465	0.007109%	9,966	352,722
57319	CITY OF HIAWATHA	208,703	0.027240%	38,188	1,351,592
57323	CITY OF FAIRFAX	60,439	0.007888%	11,059	391,413
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,738,817	1.793183%	2,513,884	88,974,605
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,614,622	0.210740%	295,438	10,456,532
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	432,968	0.056511%	79,223	2,803,964
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	1,017,970	0.132865%	186,265	6,592,522
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	4,209,046	0.549362%	770,157	27,258,400
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	282,867	0.036920%	51,758	1,831,891
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	5,852,812	0.763906%	1,070,928	37,903,675
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,074,329	0.140221%	196,577	6,957,510
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	242,311	0.031626%	44,337	1,569,245
57582	LISBON COMMUNITY SCHOOL DISTRICT	457,829	0.059756%	83,772	2,964,968
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	371,781	0.048525%	68,027	2,407,708
57584	KIRKWOOD COMMUNITY COLLEGE	1,919,379	0.250516%	351,202	12,430,179
57603	AEA 10 - GRANT WOOD	3,202,900	0.418041%	586,056	20,742,452
57702	COGGON MUNICIPAL LIGHT PLANT	4,969	0.000649%	909	32,181
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	228,173	0.029781%	41,750	1,477,680

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(6,993,772)	191,250	164,411	1,298,614	1,654,275	192,026	10,405,788	10,597,814	(873,929)
(543,171)	14,853	12,769	100,857	128,479	14,914	808,166	823,080	(67,874)
(638,984)	17,473	15,021	118,647	151,141	17,544	950,722	968,266	(79,846)
(4,726,110)	129,239	111,102	877,551	1,117,892	129,763	7,031,813	7,161,576	(590,566)
(18,075,692)	494,293	424,926	3,356,322	4,275,541	496,299	26,894,190	27,390,489	(2,258,706)
(433,109)	11,844	10,182	80,420	102,446	11,892	644,408	656,300	(54,121)
(188,044)	5,142	4,421	34,916	44,479	5,163	279,784	284,947	(23,498)
(588,345)	16,089	13,831	109,245	139,165	16,154	875,379	891,533	(73,519)
(30,735,096)	840,473	722,526	5,706,940	7,269,939	843,885	45,729,675	46,573,560	(3,840,603)
(166,240)	4,546	3,908	30,868	39,322	4,564	247,343	251,907	(20,773)
(69,377)	1,897	1,631	12,882	16,410	1,905	103,223	105,128	(8,669)
(227,682)	6,226	5,352	42,276	53,854	6,251	338,760	345,011	(28,451)
(641,502)	17,542	15,081	119,115	151,738	17,614	954,469	972,083	(80,161)
(109,481)	2,994	2,574	20,329	25,897	3,006	162,893	165,899	(13,681)
(4,569,978)	124,969	107,432	848,561	1,080,962	125,477	6,799,511	6,924,988	(571,056)
(259,442)	7,095	6,099	48,174	61,368	7,123	386,015	393,138	(32,419)
(66,928)	1,830	1,573	12,427	15,830	1,838	99,580	101,418	(8,363)
(9,813)	268	231	1,822	2,321	269	14,601	14,870	(1,226)
(525,270)	14,364	12,348	97,533	124,245	14,422	781,530	795,952	(65,637)
(54,447)	1,489	1,280	10,110	12,879	1,495	81,010	82,505	(6,804)
(129,401)	3,539	3,042	24,027	30,608	3,553	192,532	196,085	(16,170)
(8,239)	225	194	1,530	1,949	226	12,258	12,484	(1,030)
(127,865)	3,497	3,006	23,742	30,245	3,511	190,246	193,757	(15,978)
(277,286)	7,583	6,518	51,487	65,588	7,613	412,564	420,177	(34,649)
(1,062,528)	29,056	24,978	197,292	251,326	29,174	1,580,899	1,610,073	(132,772)
(307,702)	8,414	7,234	57,135	72,783	8,448	457,819	466,267	(38,450)
(69,945,694)	1,912,716	1,644,295	12,987,622	16,544,633	1,920,479	104,069,748	105,990,227	(8,740,290)
(8,220,204)	224,787	193,242	1,526,340	1,944,369	225,700	12,230,553	12,456,253	(1,027,182)
(2,204,283)	60,278	51,819	409,295	521,392	60,522	3,279,675	3,340,197	(275,443)
(5,182,586)	141,722	121,833	962,310	1,225,865	142,297	7,710,988	7,853,285	(647,607)
(21,428,673)	585,983	503,749	3,978,909	5,068,641	588,361	31,882,972	32,471,333	(2,677,689)
(1,440,106)	39,381	33,854	267,401	340,636	39,541	2,142,684	2,182,225	(179,953)
(29,797,254)	814,827	700,480	5,532,800	7,048,107	818,135	44,334,291	45,152,426	(3,723,412)
(5,469,514)	149,568	128,578	1,015,588	1,293,734	150,175	8,137,899	8,288,074	(683,461)
(1,233,632)	33,735	29,000	229,063	291,798	33,871	1,835,478	1,869,349	(154,152)
(2,330,853)	63,739	54,794	432,796	551,329	63,998	3,467,994	3,531,992	(291,259)
(1,892,774)	51,759	44,496	351,453	447,708	51,969	2,816,192	2,868,161	(236,518)
(9,771,749)	267,216	229,716	1,814,433	2,311,365	268,300	14,539,044	14,807,344	(1,221,060)
(16,306,285)	445,907	383,331	3,027,776	3,857,014	447,717	24,261,550	24,709,267	(2,037,604)
(25,298)	692	595	4,697	5,984	695	37,640	38,335	(3,161)
(1,161,650)	31,766	27,308	215,697	274,771	31,895	1,728,378	1,760,273	(145,158)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
58201	LOUISA COUNTY	287,282	0.037496%	52,566	1,860,477
58203	LOUISA COUNTY AGRI EXT DISTRICT	16,665	0.002175%	3,049	107,928
58205	LOUISA COUNTY ASSESSOR	18,555	0.002422%	3,395	120,168
58301	CITY OF WAPELLO	31,558	0.004119%	5,774	204,373
58302	CITY OF MORNING SUN	16,510	0.002155%	3,021	106,923
58303	CITY OF COLUMBUS JUNCTION	25,707	0.003355%	4,704	166,483
58305	CITY OF GRANDVIEW	7,270	0.000949%	1,330	47,083
58306	CITY OF COLUMBUS CITY	2,589	0.000338%	474	16,764
58307	CITY OF COTTER	94	0.000012%	17	611
58308	CITY OF FREDONIA	1,429	0.000186%	261	9,253
58311	CITY OF OAKVILLE	3,951	0.000516%	723	25,585
58314	CITY OF LETTS	4,349	0.000568%	796	28,162
58320	LOUISA REGIONAL SOLID WASTE	453	0.000059%	83	2,934
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	436,213	0.056934%	79,817	2,824,981
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	449,527	0.058672%	82,253	2,911,202
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	100,805	0.013157%	18,445	652,827
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	584,456	0.076283%	106,942	3,785,020
59201	LUCAS COUNTY	220,523	0.028783%	40,351	1,428,138
59203	LUCAS COUNTY AGRI	5,233	0.000683%	957	33,888
59204	LUCAS COUNTY HEALTH CENTER	942,898	0.123067%	172,528	6,106,345
59301	CITY OF RUSSELL	6,620	0.000864%	1,211	42,872
59302	CITY OF CHARITON	68,090	0.008887%	12,459	440,958
59304	CITY OF LUCAS	460	0.000060%	84	2,982
59305	CITY OF DERBY	237	0.000031%	43	1,534
59307	CITY OF WILLIAMSON	385	0.000050%	70	2,494
59308	HOUSING BOARD	6,447	0.000841%	1,180	41,750
59309	CHARITON MUNICIPAL WATER	26,381	0.003443%	4,827	170,847
59562	CHARITON COMMUNITY SCHOOL DISTRICT	813,786	0.106215%	148,904	5,270,197
59603	SOUTH IA AREA DETENTION SERV. AGCY.	53,704	0.007009%	9,827	347,797
60201	LYON COUNTY	344,144	0.044918%	62,970	2,228,730
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	8,712	0.001137%	1,594	56,420
60301	CITY OF ALVORD	3,030	0.000396%	554	19,625
60302	CITY OF LITTLE ROCK	9,116	0.001190%	1,668	59,037
60303	CITY OF GEORGE	19,433	0.002536%	3,556	125,850
60304	CITY OF LARCHWOOD	17,087	0.002230%	3,127	110,658
60305	CITY OF INWOOD	16,390	0.002139%	2,999	106,142
60306	CITY OF DOON	8,567	0.001118%	1,568	55,484
60307	CITY OF ROCK RAPIDS	54,921	0.007168%	10,049	355,676
60308	CITY OF LESTER	2,955	0.000386%	541	19,136
60309	ROCK RAPIDS PUBLIC LIBRARY	8,986	0.001173%	1,644	58,191
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	9,077	0.001185%	1,661	58,785

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,462,579)	39,995	34,383	271,574	345,952	40,158	2,176,120	2,216,278	(182,761)
(84,846)	2,320	1,995	15,754	20,069	2,330	126,239	128,569	(10,602)
(94,468)	2,583	2,221	17,541	22,345	2,594	140,555	143,149	(11,804)
(160,664)	4,393	3,777	29,832	38,002	4,411	239,046	243,457	(20,076)
(84,056)	2,299	1,976	15,608	19,883	2,308	125,063	127,371	(10,503)
(130,878)	3,579	3,077	24,302	30,958	3,593	194,728	198,321	(16,354)
(37,013)	1,012	870	6,873	8,755	1,016	55,071	56,087	(4,625)
(13,178)	360	310	2,447	3,117	362	19,608	19,970	(1,647)
(481)	13	11	89	113	13	715	728	(60)
(7,274)	199	171	1,351	1,721	200	10,823	11,023	(909)
(20,113)	550	473	3,735	4,758	552	29,926	30,478	(2,513)
(22,139)	605	520	4,111	5,236	608	32,940	33,548	(2,766)
(2,307)	63	54	428	545	63	3,432	3,495	(288)
(2,220,805)	60,730	52,207	412,362	525,299	60,976	3,304,258	3,365,234	(277,508)
(2,288,586)	62,583	53,800	424,948	541,331	62,837	3,405,107	3,467,944	(285,978)
(513,208)	14,034	12,065	95,293	121,392	14,091	763,583	777,674	(64,129)
(2,975,522)	81,368	69,949	552,499	703,816	81,698	4,427,174	4,508,872	(371,816)
(1,122,703)	30,701	26,393	208,465	265,559	30,826	1,670,431	1,701,257	(140,291)
(26,641)	729	626	4,947	6,302	731	39,637	40,368	(3,329)
(4,800,387)	131,270	112,848	891,343	1,135,461	131,803	7,142,328	7,274,131	(599,848)
(33,703)	922	792	6,258	7,972	925	50,146	51,071	(4,211)
(346,651)	9,479	8,149	64,367	81,995	9,518	515,770	525,288	(43,317)
(2,344)	64	55	435	554	64	3,488	3,552	(293)
(1,206)	33	28	224	285	33	1,795	1,828	(151)
(1,961)	54	46	364	464	54	2,918	2,972	(245)
(32,821)	898	772	6,094	7,764	901	48,833	49,734	(4,101)
(134,308)	3,673	3,157	24,939	31,769	3,688	199,833	203,521	(16,783)
(4,143,065)	113,295	97,396	769,291	979,982	113,755	6,164,322	6,278,077	(517,710)
(273,414)	7,477	6,427	50,768	64,672	7,507	406,803	414,310	(34,165)
(1,752,073)	47,912	41,188	325,328	414,428	48,106	2,606,849	2,654,955	(218,936)
(44,353)	1,213	1,043	8,236	10,492	1,218	65,992	67,210	(5,542)
(15,428)	422	363	2,865	3,650	424	22,955	23,379	(1,928)
(46,411)	1,269	1,091	8,618	10,978	1,274	69,053	70,327	(5,799)
(98,935)	2,705	2,326	18,370	23,401	2,716	147,202	149,918	(12,363)
(86,992)	2,379	2,045	16,153	20,577	2,389	129,432	131,821	(10,870)
(83,441)	2,282	1,962	15,494	19,738	2,291	124,150	126,441	(10,427)
(43,617)	1,193	1,025	8,099	10,317	1,198	64,897	66,095	(5,450)
(279,608)	7,646	6,573	51,918	66,137	7,677	416,019	423,696	(34,939)
(15,043)	411	354	2,793	3,558	413	22,382	22,795	(1,880)
(45,746)	1,251	1,075	8,494	10,820	1,256	68,064	69,320	(5,716)
(46,213)	1,264	1,086	8,581	10,931	1,269	68,758	70,027	(5,775)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	569,740	0.074362%	104,249	3,689,719
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	535,823	0.069935%	98,043	3,470,068
61201	MADISON COUNTY	393,586	0.051371%	72,017	2,548,920
61203	MADISON COUNTY AGRI EXT DISTRICT	11,985	0.001564%	2,193	77,618
61204	MADISON COUNTY MEMORIAL HOSPITAL	926,613	0.120941%	169,549	6,000,883
61301	CITY OF WINTERSET	187,626	0.024489%	34,331	1,215,093
61303	CITY OF EARLHAM	26,965	0.003519%	4,934	174,626
61304	CITY OF TRURO	6,910	0.000902%	1,264	44,753
61308	CITY OF ST CHARLES	5,819	0.000759%	1,065	37,684
61309	CITY OF EAST PERU	227	0.000030%	41	1,467
61311	CITY OF MACKSBURG	378	0.000049%	69	2,445
61312	CITY OF BEVINGTON	142	0.000018%	26	917
61313	NORTH WARD PLAZA	9,896	0.001292%	1,811	64,085
61315	CITY OF PATTERSON	566	0.000074%	104	3,668
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	381,500	0.049793%	69,806	2,470,653
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,153,197	0.150515%	211,008	7,468,276
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	527,664	0.068870%	96,550	3,417,228
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	18,410	0.002403%	3,369	119,227
62201	MAHASKA COUNTY	417,337	0.054471%	76,363	2,702,734
62203	MAHASKA COUNTY AGRI	12,518	0.001634%	2,290	81,065
62204	MAHASKA HEALTH PARTNERSHIP	2,636,433	0.344106%	482,406	17,073,932
62208	MAHASKA CO SOIL & WATER CONS DIST	9,098	0.001187%	1,665	58,920
62209	S C IA SOLID WASTE AGENCY	77,787	0.010153%	14,233	503,758
62301	CITY OF NEW SHARON	18,068	0.002358%	3,306	117,012
62302	CITY OF OSKALOOSA	132,850	0.017340%	24,308	860,357
62304	CITY OF FREMONT	4,379	0.000572%	801	28,361
62305	CITY OF UNIVERSITY PARK	1,112	0.000145%	203	7,202
62306	CITY OF LEIGHTON	283	0.000037%	52	1,834
62307	CITY OF BEACON	928	0.000121%	170	6,008
62308	CITY OF ROSE HILL	725	0.000095%	133	4,695
62309	CITY OF BARNES CITY	944	0.000123%	173	6,113
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	353,674	0.046161%	64,714	2,290,447
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,371,899	0.179060%	251,025	8,884,619
62601	MAHASKA CO SOLID WASTE MGMT COMM	27,702	0.003616%	5,069	179,402
62701	OSKALOOSA WATER DEPT	94,110	0.012283%	17,220	609,470
63201	MARION COUNTY	669,023	0.087320%	122,416	4,332,689
63204	MARION COUNTY AGRI	11,474	0.001498%	2,099	74,306
63209	MARION COUNTY RURAL WATER DIST	26,656	0.003479%	4,877	172,631
63301	CITY OF KNOXVILLE	142,021	0.018536%	25,986	919,747
63302	CITY OF PELLA	554,579	0.072383%	101,475	3,591,536
63306	CITY OF PLEASANTVILLE	30,670	0.004003%	5,612	198,624

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(2,900,602)	79,319	68,188	538,588	686,095	79,641	4,315,705	4,395,346	(362,454)
(2,727,928)	74,597	64,129	506,526	645,252	74,900	4,058,788	4,133,688	(340,877)
(2,003,785)	54,795	47,105	372,066	473,966	55,017	2,981,362	3,036,379	(250,389)
(61,018)	1,669	1,434	11,330	14,433	1,675	90,787	92,462	(7,625)
(4,717,480)	129,003	110,899	875,949	1,115,851	129,526	7,018,973	7,148,499	(589,488)
(955,222)	26,121	22,456	177,367	225,944	26,227	1,421,241	1,447,468	(119,363)
(137,279)	3,754	3,227	25,490	32,471	3,769	204,253	208,022	(17,154)
(35,182)	962	827	6,533	8,322	966	52,346	53,312	(4,396)
(29,625)	810	696	5,501	7,007	813	44,077	44,890	(3,702)
(1,153)	32	27	214	273	32	1,716	1,748	(144)
(1,922)	53	45	357	455	53	2,860	2,913	(240)
(721)	20	17	134	171	20	1,073	1,093	(90)
(50,379)	1,378	1,184	9,355	11,917	1,383	74,958	76,341	(6,295)
(2,884)	79	68	535	682	79	4,290	4,369	(360)
(1,942,257)	53,112	45,659	360,641	459,412	53,328	2,889,816	2,943,144	(242,701)
(5,871,043)	160,548	138,017	1,090,144	1,388,709	161,200	8,735,320	8,896,520	(733,635)
(2,686,389)	73,461	63,152	498,813	635,426	73,759	3,996,984	4,070,743	(335,686)
(93,728)	2,563	2,203	17,404	22,170	2,573	139,455	142,028	(11,712)
(2,124,703)	58,102	49,948	394,518	502,568	58,337	3,161,271	3,219,608	(265,499)
(63,728)	1,743	1,498	11,833	15,074	1,750	94,819	96,569	(7,963)
(13,422,347)	367,044	315,535	2,492,282	3,174,861	368,534	19,970,640	20,339,174	(1,677,233)
(46,319)	1,267	1,089	8,601	10,957	1,272	68,916	70,188	(5,788)
(396,020)	10,829	9,310	73,534	93,673	10,873	589,224	600,097	(49,486)
(91,987)	2,515	2,162	17,080	21,757	2,526	136,864	139,390	(11,495)
(676,354)	18,495	15,900	125,586	159,981	18,570	1,006,323	1,024,893	(84,516)
(22,295)	610	524	4,140	5,274	612	33,172	33,784	(2,786)
(5,661)	155	133	1,051	1,339	155	8,423	8,578	(707)
(1,442)	39	34	268	341	40	2,145	2,185	(180)
(4,723)	129	111	877	1,117	130	7,027	7,157	(590)
(3,691)	101	87	685	873	101	5,492	5,593	(461)
(4,806)	131	113	892	1,136	132	7,151	7,283	(601)
(1,800,591)	49,238	42,329	334,337	425,904	49,438	2,679,037	2,728,475	(224,999)
(6,984,474)	190,995	164,192	1,296,888	1,652,075	191,771	10,391,955	10,583,726	(872,767)
(141,033)	3,857	3,315	26,187	33,359	3,872	209,838	213,710	(17,623)
(479,123)	13,102	11,263	88,964	113,329	13,155	712,871	726,026	(59,870)
(3,406,061)	93,141	80,070	632,443	805,654	93,519	5,067,759	5,161,278	(425,615)
(58,414)	1,597	1,373	10,846	13,816	1,604	86,912	88,516	(7,299)
(135,710)	3,711	3,190	25,199	32,100	3,726	201,919	205,645	(16,958)
(723,042)	19,772	16,997	134,255	171,024	19,852	1,075,788	1,095,640	(90,350)
(2,823,417)	77,208	66,373	524,256	667,837	77,522	4,200,864	4,278,386	(352,809)
(156,144)	4,270	3,671	28,993	36,934	4,287	232,322	236,609	(19,512)

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, 2021

Employer ID #	Employer Name	2021 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%)
63307	CITY OF BUSSEY	5,531	0.000722%	1,012	35,818
63316	CITY OF SWAN	345	0.000045%	63	2,235
63317	CITY OF HARVEY	4,021	0.000525%	736	26,043
63321	CITY OF MELCHER-DALLAS	18,123	0.002365%	3,316	117,366
63324	KNOXVILLE LOW RENT HOUSING AGCY	17,581	0.002295%	3,217	113,855
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	464,857	0.060673%	85,058	3,010,486
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	260,252	0.033968%	47,620	1,685,427
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,142,370	0.149102%	209,027	7,398,159
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,636,664	0.213617%	299,471	10,599,279
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	229,049	0.029895%	41,911	1,483,358
63701	KNOXVILLE WATERWORKS	47,502	0.006200%	8,692	307,628
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,799,481	0.495906%	695,216	24,606,001
64201	MARSHALL COUNTY	567,985	0.074133%	103,928	3,678,352
64203	MARSHALL COUNTY AGRI EXT DISTRICT	16,840	0.002198%	3,081	109,055
64302	CITY OF STATE CENTER	51,461	0.006717%	9,416	333,271
64303	CITY OF MARSHALLTOWN	637,247	0.083173%	116,601	4,126,904
64305	GUTEKUNST PUBLIC LIBRARY	5,898	0.000770%	1,079	38,193
64306	CITY OF MELBOURNE	16,536	0.002158%	3,026	107,089
64307	CITY OF RHODES	2,353	0.000307%	431	15,241
64308	CITY OF GILMAN	4,241	0.000554%	776	27,464
64309	CITY OF ALBION	5,815	0.000759%	1,064	37,659
64310	CITY OF LISCOMB	2,242	0.000293%	410	14,516
64312	CITY OF ST ANTHONY	304	0.000040%	56	1,972
64313	CITY OF CLEMONS	1,133	0.000148%	207	7,336
64316	CITY OF LAUREL	5,518	0.000720%	1,010	35,734
64317	CITY OF LE GRAND	14,009	0.001828%	2,563	90,722
64318	CITY OF FERGUSON	651	0.000085%	119	4,218
64319	CITY OF HAVERHILL	1,098	0.000143%	201	7,113
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,600,780	0.469972%	658,859	23,319,185
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	584,595	0.076301%	106,967	3,785,926
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	641,798	0.083767%	117,434	4,156,381
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	482,966	0.063036%	88,371	3,127,758
64601	REGION SIX PLANNING COMMISSION	69,089	0.009017%	12,642	447,430
64603	SOLID WASTE MANGT COMM MARSHALL CO	47,012	0.006136%	8,602	304,456
64701	MARSHALLTOWN WATER WORKS	64,116	0.008368%	11,732	415,227
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,425,328	0.447072%	626,755	22,182,929
65201	MILLS COUNTY	480,418	0.062704%	87,905	3,111,257
65203	MILLS COUNTY AGRI	14,985	0.001956%	2,742	97,047
65301	CITY OF GLENWOOD	74,412	0.009712%	13,616	481,900
65302	CITY OF MALVERN	18,840	0.002459%	3,447	122,008
65303	CITY OF SILVER CITY	2,895	0.000378%	530	18,751

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(28,158)	770	662	5,228	6,660	773	41,895	42,668	(3,519)	
(1,757)	48	41	326	415	48	2,614	2,662	(220)	
(20,474)	560	481	3,802	4,843	562	30,462	31,024	(2,558)	
(92,265)	2,523	2,169	17,132	21,824	2,533	137,278	139,811	(11,529)	
(89,505)	2,448	2,104	16,619	21,171	2,458	133,171	135,629	(11,184)	
(2,366,636)	64,717	55,635	439,441	559,793	64,980	3,521,235	3,586,215	(295,731)	
(1,324,966)	36,232	31,148	246,022	313,402	36,379	1,971,371	2,007,750	(165,565)	
(5,815,922)	159,041	136,722	1,079,909	1,375,672	159,686	8,653,307	8,812,993	(726,747)	
(8,332,421)	227,856	195,880	1,547,177	1,970,913	228,781	12,397,518	12,626,299	(1,041,205)	
(1,166,114)	31,888	27,413	216,526	275,827	32,018	1,735,020	1,767,038	(145,715)	
(241,836)	6,613	5,685	44,904	57,202	6,640	359,819	366,459	(30,219)	
(19,343,540)	528,963	454,731	3,591,738	4,575,432	531,110	28,780,575	29,311,685	(2,417,134)	
(2,891,666)	79,075	67,978	536,929	683,982	79,396	4,302,409	4,381,805	(361,337)	
(85,732)	2,344	2,015	15,919	20,278	2,354	127,557	129,911	(10,713)	
(261,994)	7,164	6,159	48,648	61,971	7,194	389,812	397,006	(32,738)	
(3,244,287)	88,717	76,267	602,404	767,388	89,077	4,827,061	4,916,138	(405,400)	
(30,025)	821	706	5,575	7,102	824	44,673	45,497	(3,752)	
(84,186)	2,302	1,979	15,632	19,913	2,311	125,257	127,568	(10,520)	
(11,982)	328	282	2,225	2,835	329	17,827	18,156	(1,497)	
(21,591)	590	508	4,009	5,107	593	32,124	32,717	(2,698)	
(29,605)	810	696	5,497	7,003	813	44,048	44,861	(3,699)	
(11,412)	312	268	2,119	2,699	313	16,979	17,292	(1,426)	
(1,550)	42	36	288	366	43	2,306	2,349	(194)	
(5,767)	158	136	1,071	1,365	158	8,581	8,739	(721)	
(28,092)	768	660	5,216	6,644	771	41,797	42,568	(3,510)	
(71,320)	1,950	1,677	13,243	16,870	1,958	106,114	108,072	(8,912)	
(3,316)	91	78	616	785	91	4,934	5,025	(414)	
(5,592)	153	131	1,038	1,322	154	8,320	8,474	(699)	
(18,331,934)	501,300	430,950	3,403,902	4,336,152	503,335	27,275,443	27,778,778	(2,290,726)	
(2,976,234)	81,387	69,966	552,632	703,985	81,718	4,428,234	4,509,952	(371,905)	
(3,267,460)	89,351	76,812	606,707	772,870	89,714	4,861,539	4,951,253	(408,296)	
(2,458,828)	67,238	57,803	456,559	581,600	67,511	3,658,404	3,725,915	(307,251)	
(351,739)	9,619	8,269	65,311	83,199	9,658	523,340	532,998	(43,953)	
(239,342)	6,545	5,626	44,441	56,612	6,572	356,109	362,681	(29,908)	
(326,423)	8,926	7,674	60,611	77,211	8,962	485,673	494,635	(40,789)	
(17,438,688)	476,874	409,951	3,238,042	4,124,867	478,809	25,946,414	26,425,223	(2,179,107)	
(2,445,855)	66,884	57,498	454,150	578,532	67,155	3,639,103	3,706,258	(305,630)	
(76,291)	2,086	1,793	14,166	18,045	2,095	113,511	115,606	(9,533)	
(378,837)	10,360	8,906	70,343	89,609	10,402	563,658	574,060	(47,339)	
(95,915)	2,623	2,255	17,810	22,688	2,633	142,708	145,341	(11,985)	
(14,741)	403	347	2,737	3,487	405	21,932	22,337	(1,842)	



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, 2021

Employer ID #	Employer Name	2021 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%)
65306	CITY OF EMERSON	8,712	0.001137%	1,594	56,421
65307	CITY OF HASTINGS	1,823	0.000238%	334	11,806
65311	CITY OF PACIFIC JUNCTION	4,799	0.000626%	878	31,078
65312	GLENWOOD MUNICIPAL UTILITIES	47,014	0.006136%	8,602	304,467
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,595	0.000208%	292	10,328
65315	CITY OF HENDERSON	3,597	0.000469%	658	23,292
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,302,072	0.169946%	238,249	8,432,412
66201	MITCHELL COUNTY	328,890	0.042926%	60,179	2,129,937
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	910,867	0.118886%	166,667	5,898,909
66204	MITCHELL COUNTY AGRI EXT	12,794	0.001670%	2,341	82,856
66208	MITCHELL CO SOIL & WATER CONS DIST	5,502	0.000718%	1,007	35,634
66301	CITY OF OSAGE	87,184	0.011379%	15,953	564,617
66303	CITY OF RICEVILLE	19,533	0.002549%	3,574	126,500
66306	CITY OF STACYVILLE	5,887	0.000768%	1,077	38,125
66307	CITY OF SAINT ANSGAR	33,318	0.004349%	6,096	215,771
66309	CITY OF MITCHELL	182	0.000024%	33	1,181
66312	CITY OF ORCHARD	312	0.000041%	57	2,017
66313	CITY OF CARPENTER	510	0.000067%	93	3,301
66314	CITY OF MCINTIRE	312	0.000041%	57	2,017
66315	STACYVILLE PUBLIC LIBRARY	4,062	0.000530%	743	26,304
66553	OSAGE COMMUNITY SCHOOL DISTRICT	634,012	0.082751%	116,009	4,105,956
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	395,322	0.051597%	72,335	2,560,166
66701	OSAGE MUNICIPAL LIGHT AND POWER	60,899	0.007949%	11,143	394,392
66702	OSAGE MUNICIPAL GASWORKS	30,510	0.003982%	5,583	197,584
67201	MONONA COUNTY	291,918	0.038101%	53,414	1,890,503
67203	MONONA COUNTY AGRI EXTENSION DISTRI	11,926	0.001557%	2,182	77,237
67205	MONONA COUNTY ASSESSOR	20,381	0.002660%	3,729	131,993
67206	MONONA CO SOIL & WATER CONS DIST	128	0.000017%	23	829
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,605	0.002428%	3,404	120,488
67301	CITY OF ONAWA	94,908	0.012387%	17,366	614,641
67302	CITY OF MAPLETON	50,945	0.006649%	9,322	329,925
67303	CITY OF UTE	8,631	0.001126%	1,579	55,895
67304	CITY OF WHITING	9,719	0.001269%	1,778	62,944
67305	CITY OF MOORHEAD	3,716	0.000485%	680	24,067
67306	CITY OF SOLDIER	4,237	0.000553%	775	27,437
67308	CITY OF CASTANA	1,856	0.000242%	340	12,019
67311	CITY OF RODNEY	283	0.000037%	52	1,834
67312	CITY OF BLENCOE	6,572	0.000858%	1,203	42,563
67313	LOW RENT HOUSING AGENCY OF ONAWA	13,026	0.001700%	2,383	84,357
67545	WHITING COMMUNITY SCHOOL DISTRICT	142,003	0.018534%	25,983	919,635
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	426,749	0.055699%	78,085	2,763,690

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(44,355)	1,213	1,043	8,236	10,492	1,218	65,994	67,212	(5,542)	
(9,281)	254	218	1,723	2,195	255	13,809	14,064	(1,160)	
(24,431)	668	574	4,536	5,778	671	36,350	37,021	(3,053)	
(239,351)	6,545	5,627	44,443	56,615	6,572	356,122	362,694	(29,909)	
(8,119)	222	191	1,508	1,921	223	12,080	12,303	(1,015)	
(18,311)	501	430	3,400	4,331	503	27,244	27,747	(2,288)	
(6,628,980)	181,274	155,835	1,230,879	1,567,988	182,010	9,863,028	10,045,038	(828,346)	
(1,674,409)	45,788	39,362	310,907	396,057	45,974	2,491,295	2,537,269	(209,231)	
(4,637,315)	126,811	109,015	861,064	1,096,890	127,325	6,899,699	7,027,024	(579,471)	
(65,136)	1,781	1,531	12,095	15,407	1,788	96,914	98,702	(8,139)	
(28,013)	766	659	5,202	6,627	769	41,680	42,449	(3,500)	
(443,863)	12,138	10,434	82,417	104,989	12,187	660,408	672,595	(55,464)	
(99,445)	2,719	2,338	18,465	23,522	2,730	147,961	150,691	(12,426)	
(29,971)	820	705	5,565	7,090	823	44,593	45,416	(3,745)	
(169,624)	4,639	3,988	31,496	40,123	4,657	252,378	257,035	(21,196)	
(928)	25	22	172	219	25	1,381	1,406	(116)	
(1,586)	43	37	294	374	44	2,360	2,404	(198)	
(2,595)	71	61	482	614	71	3,861	3,932	(324)	
(1,586)	43	37	294	374	44	2,360	2,404	(198)	
(20,679)	565	486	3,840	4,891	568	30,767	31,335	(2,584)	
(3,227,819)	88,267	75,880	599,346	763,493	88,625	4,802,559	4,891,184	(403,343)	
(2,012,626)	55,037	47,313	373,707	476,057	55,260	2,994,516	3,049,776	(251,494)	
(310,044)	8,478	7,289	57,569	73,336	8,513	461,303	469,816	(38,743)	
(155,327)	4,248	3,651	28,841	36,740	4,265	231,106	235,371	(19,409)	
(1,486,183)	40,641	34,937	275,957	351,535	40,806	2,211,240	2,252,046	(185,711)	
(60,719)	1,660	1,427	11,274	14,361	1,667	90,341	92,008	(7,587)	
(103,764)	2,837	2,439	19,267	24,543	2,849	154,386	157,235	(12,966)	
(652)	18	15	121	154	18	970	988	(81)	
(94,720)	2,590	2,227	17,588	22,405	2,601	140,930	143,531	(11,836)	
(483,188)	13,213	11,359	89,719	114,291	13,267	718,919	732,186	(60,378)	
(259,365)	7,093	6,097	48,159	61,349	7,121	385,899	393,020	(32,410)	
(43,941)	1,202	1,033	8,159	10,394	1,206	65,378	66,584	(5,491)	
(49,482)	1,353	1,163	9,188	11,704	1,359	73,623	74,982	(6,183)	
(18,920)	517	445	3,513	4,475	519	28,150	28,669	(2,364)	
(21,569)	590	507	4,005	5,102	592	32,092	32,684	(2,695)	
(9,449)	258	222	1,754	2,234	259	14,058	14,317	(1,181)	
(1,442)	39	34	268	341	40	2,145	2,185	(180)	
(33,460)	915	787	6,213	7,915	919	49,784	50,703	(4,181)	
(66,316)	1,813	1,559	12,314	15,686	1,821	98,669	100,490	(8,287)	
(722,954)	19,770	16,995	134,239	171,004	19,850	1,075,658	1,095,508	(90,339)	
(2,172,623)	59,412	51,074	403,416	513,902	59,653	3,232,569	3,292,222	(271,487)	

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, 2021

Employer ID #	Employer Name	2021 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%)
68201	MONROE COUNTY	249,551	0.032571%	45,662	1,616,127
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	8,472	0.001106%	1,550	54,869
68204	MONROE COUNTY HOSPITAL	911,619	0.118984%	166,805	5,903,782
68301	CITY OF ALBIA	52,857	0.006899%	9,672	342,308
68304	CITY OF LOVILIA	8,283	0.001081%	1,516	53,639
68305	CITY OF MELROSE	467	0.000061%	86	3,026
68307	ALBIA LOW RENT HOUSING AGENCY	17,266	0.002254%	3,159	111,820
68549	ALBIA COMMUNITY SCHOOL DISTRICT	713,494	0.093125%	130,553	4,620,694
68701	ALBIA MUNICIPAL WATERWORKS	18,192	0.002374%	3,329	117,815
69201	MONTGOMERY COUNTY	264,283	0.034494%	48,358	1,711,536
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	10,416	0.001359%	1,906	67,455
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,861,930	0.243018%	340,690	12,058,136
69301	CITY OF RED OAK	116,990	0.015269%	21,406	757,646
69303	CITY OF VILLISCA	24,962	0.003258%	4,567	161,657
69304	CITY OF STANTON	16,545	0.002159%	3,027	107,150
69308	CITY OF ELLIOTT	5,763	0.000752%	1,054	37,320
69312	STANTON HOUSING COMMISSION	3,208	0.000419%	587	20,778
69313	CITY OF GRANT	723	0.000094%	132	4,684
69314	LOW RENT HOUSING AGENCY OF RED OAK	17,851	0.002330%	3,266	115,605
69315	VILLISCA LOW RENT HOUSING	3,027	0.000395%	554	19,604
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	205,526	0.026825%	37,607	1,331,019
69531	RED OAK COMMUNITY SCHOOL DISTRICT	643,838	0.084033%	117,807	4,169,587
69532	STANTON COMMUNITY SCHOOL DISTRICT	159,775	0.020854%	29,235	1,034,727
69701	VILLISCA MUNICIPAL POWER PLANT	21,493	0.002805%	3,933	139,195
70201	MUSCATINE COUNTY	602,750	0.078671%	110,289	3,903,497
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	20,201	0.002637%	3,696	130,823
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,310	0.000563%	789	27,914
70302	CITY OF WILTON	69,494	0.009070%	12,716	450,051
70303	CITY OF WEST LIBERTY	130,389	0.017018%	23,858	844,415
70304	CITY OF MUSCATINE	826,080	0.107820%	151,153	5,349,817
70307	CITY OF NICHOLS	1,843	0.000241%	337	11,933
70316	CITY OF ATALISSA	689	0.000090%	126	4,464
70317	CITY OF CONESVILLE	1,312	0.000171%	240	8,497
70318	CITY OF STOCKTON	2,420	0.000316%	443	15,674
70319	CITY OF FRUITLAND	8,275	0.001080%	1,514	53,593
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,336,315	0.435454%	610,468	21,606,468
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	854,819	0.111570%	156,412	5,535,932
70543	WILTON COMMUNITY SCHOOL DISTRICT	579,226	0.075600%	105,985	3,751,151
70703	MUSCATINE POWER AND WATER	81,443	0.010630%	14,902	527,438
70704	WILTON MUNICIPAL LIGHT & POWER	32,348	0.004222%	5,919	209,490
71201	O'BRIEN COUNTY	384,272	0.050155%	70,313	2,488,602

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,270,487)	34,742	29,867	235,906	300,515	34,883	1,890,314	1,925,197	(158,758)
(43,134)	1,180	1,014	8,009	10,203	1,184	64,177	65,361	(5,390)
(4,641,146)	126,915	109,105	861,775	1,097,795	127,431	6,905,398	7,032,829	(579,949)
(269,099)	7,359	6,326	49,967	63,652	7,389	400,383	407,772	(33,626)
(42,167)	1,153	991	7,830	9,974	1,158	62,739	63,897	(5,269)
(2,379)	65	56	442	563	65	3,540	3,605	(297)
(87,905)	2,404	2,066	16,322	20,792	2,414	130,791	133,205	(10,984)
(3,632,471)	99,333	85,393	674,483	859,209	99,736	5,404,626	5,504,362	(453,907)
(92,618)	2,533	2,177	17,197	21,907	2,543	137,803	140,346	(11,573)
(1,345,491)	36,793	31,630	249,833	318,256	36,943	2,001,909	2,038,852	(168,130)
(53,029)	1,450	1,247	9,846	12,543	1,456	78,900	80,356	(6,626)
(9,479,274)	259,218	222,840	1,760,126	2,242,184	260,270	14,103,881	14,364,151	(1,184,513)
(595,609)	16,287	14,002	110,594	140,883	16,353	886,185	902,538	(74,426)
(127,083)	3,475	2,987	23,597	30,059	3,489	189,083	192,572	(15,880)
(84,234)	2,303	1,980	15,641	19,924	2,313	125,329	127,642	(10,526)
(29,338)	802	690	5,448	6,940	806	43,652	44,458	(3,666)
(16,334)	447	384	3,033	3,864	448	24,303	24,751	(2,041)
(3,682)	101	87	684	872	101	5,478	5,579	(460)
(90,881)	2,485	2,136	16,875	21,496	2,495	135,218	137,713	(11,356)
(15,411)	421	362	2,862	3,645	423	22,930	23,353	(1,926)
(1,046,355)	28,613	24,598	194,289	247,500	28,729	1,556,835	1,585,564	(130,751)
(3,277,842)	89,635	77,056	608,635	775,326	89,999	4,876,986	4,966,985	(409,593)
(813,431)	22,244	19,122	151,039	192,405	22,334	1,210,275	1,232,609	(101,645)
(109,425)	2,992	2,572	20,318	25,882	3,004	162,810	165,814	(13,674)
(3,068,660)	83,915	72,139	569,794	725,848	84,255	4,565,752	4,650,007	(383,454)
(102,844)	2,812	2,418	19,096	24,326	2,824	153,018	155,842	(12,851)
(21,944)	600	516	4,075	5,191	603	32,650	33,253	(2,742)
(353,799)	9,675	8,317	65,694	83,686	9,714	526,405	536,119	(44,210)
(663,821)	18,153	15,605	123,259	157,017	18,226	987,676	1,005,902	(82,950)
(4,205,657)	115,007	98,867	780,913	994,787	115,474	6,257,450	6,372,924	(525,531)
(9,381)	257	221	1,742	2,220	258	13,958	14,216	(1,172)
(3,510)	96	83	652	831	96	5,222	5,318	(439)
(6,680)	183	157	1,240	1,580	183	9,939	10,122	(835)
(12,321)	337	290	2,288	2,915	338	18,333	18,671	(1,540)
(42,131)	1,152	990	7,823	9,965	1,157	62,685	63,842	(5,265)
(16,985,514)	464,481	399,298	3,153,896	4,017,675	466,366	25,272,151	25,738,517	(2,122,480)
(4,351,967)	119,008	102,307	808,080	1,029,395	119,491	6,475,140	6,594,631	(543,814)
(2,948,896)	80,640	69,323	547,556	697,519	80,967	4,387,559	4,468,526	(368,489)
(414,635)	11,339	9,747	76,990	98,076	11,385	616,921	628,306	(51,812)
(164,687)	4,503	3,871	30,579	38,953	4,522	245,031	249,553	(20,579)
(1,956,367)	53,498	45,991	363,261	462,750	53,715	2,910,810	2,964,525	(244,464)

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, 2021

Employer ID #	Employer Name	2021 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%)
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	15,803	0.002063%	2,892	102,341
71301	CITY OF PRIMGHAR	32,194	0.004202%	5,891	208,492
71302	CITY OF SHELDON	136,503	0.017816%	24,977	884,014
71303	CITY OF HARTLEY	67,923	0.008865%	12,428	439,881
71306	CITY OF PAULLINA	28,391	0.003706%	5,195	183,867
71310	CITY OF SUTHERLAND	7,786	0.001016%	1,425	50,420
71312	CITY OF SANBORN	41,598	0.005429%	7,611	269,396
71317	CITY OF ARCHER	782	0.000102%	143	5,061
71319	CITY OF CALUMET	2,138	0.000279%	391	13,848
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,855	0.000242%	339	12,013
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	428,901	0.055980%	78,479	2,777,625
71534	SHELDON COMMUNITY SCHOOL DISTRICT	731,260	0.095444%	133,804	4,735,750
71535	NORTHWEST IOWA COMMUNITY COLLEGE	342,818	0.044744%	62,728	2,220,141
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	432,164	0.056406%	79,076	2,798,758
71701	SANBORN MUNICIPAL LIGHT PLANT	28,772	0.003755%	5,265	186,329
72201	OSCEOLA COUNTY	200,348	0.026149%	36,659	1,297,481
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	8,653	0.001129%	1,583	56,039
72206	OSCEOLA CO SOIL & WATER CONS DIST	890	0.000116%	163	5,762
72301	CITY OF SIBLEY	130,496	0.017032%	23,878	845,114
72302	CITY OF MELVIN	2,678	0.000349%	490	17,341
72304	CITY OF OCHEYEDAN	9,589	0.001252%	1,755	62,102
72306	CITY OF ASHTON	9,461	0.001235%	1,731	61,272
72308	CITY OF HARRIS	1,616	0.000211%	296	10,466
72310	MELVIN PUBLIC LIBRARY	396	0.000052%	72	2,564
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	283	0.000037%	52	1,834
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	502,971	0.065647%	92,032	3,257,313
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	6,569	0.000857%	1,202	42,541
73201	PAGE COUNTY	332,387	0.043383%	60,819	2,152,585
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	12,041	0.001572%	2,203	77,982
73301	CITY OF SHENANDOAH	143,915	0.018784%	26,333	932,015
73302	CITY OF CLARINDA	79,621	0.010392%	14,569	515,640
73303	CLARINDA REGIONAL HEALTH CENTER	1,629,609	0.212696%	298,180	10,553,586
73304	CITY OF COIN	5,279	0.000689%	966	34,184
73306	CITY OF BLANCHARD	94	0.000012%	17	611
73309	CITY OF ESSEX	14,050	0.001834%	2,571	90,987
73311	CITY OF COLLEGE SPRINGS	1,473	0.000192%	269	9,537
73312	CITY OF BRADDYVILLE	453	0.000059%	83	2,934
73313	CITY OF HEPBURN	38	0.000005%	7	245
73316	CITY OF SHAMBAUGH	2,297	0.000300%	420	14,874
73319	CITY OF YORKTOWN	283	0.000037%	52	1,835
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,926	0.000382%	535	18,946

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(80,453)	2,200	1,891	14,939	19,030	2,209	119,704	121,913	(10,053)	
(163,902)	4,482	3,853	30,434	38,769	4,500	243,864	248,364	(20,481)	
(694,950)	19,004	16,337	129,039	164,380	19,081	1,033,992	1,053,073	(86,840)	
(345,804)	9,456	8,129	64,209	81,794	9,495	514,510	524,005	(43,211)	
(144,544)	3,953	3,398	26,839	34,190	3,969	215,062	219,031	(18,062)	
(39,637)	1,084	932	7,360	9,376	1,088	58,974	60,062	(4,953)	
(211,780)	5,791	4,979	39,324	50,094	5,815	315,100	320,915	(26,464)	
(3,979)	109	94	739	942	109	5,920	6,029	(497)	
(10,886)	298	256	2,021	2,575	299	16,197	16,496	(1,360)	
(9,444)	258	222	1,754	2,234	259	14,051	14,310	(1,180)	
(2,183,577)	59,711	51,332	405,450	516,493	59,954	3,248,868	3,308,822	(272,856)	
(3,722,920)	101,806	87,519	691,277	880,602	102,219	5,539,202	5,641,421	(465,209)	
(1,745,322)	47,727	41,029	324,074	412,830	47,921	2,596,803	2,644,724	(218,092)	
(2,200,190)	60,166	51,722	408,535	520,423	60,410	3,273,586	3,333,996	(274,932)	
(146,479)	4,006	3,443	27,198	34,647	4,022	217,941	221,963	(18,304)	
(1,019,990)	27,892	23,978	189,393	241,263	28,006	1,517,607	1,545,613	(127,456)	
(44,054)	1,205	1,036	8,180	10,421	1,210	65,546	66,756	(5,505)	
(4,530)	124	106	841	1,071	124	6,740	6,864	(566)	
(664,370)	18,168	15,618	123,361	157,147	18,241	988,493	1,006,734	(83,019)	
(13,632)	373	320	2,531	3,224	374	20,283	20,657	(1,703)	
(48,820)	1,335	1,148	9,065	11,548	1,340	72,638	73,978	(6,101)	
(48,168)	1,317	1,132	8,944	11,393	1,323	71,667	72,990	(6,019)	
(8,228)	225	193	1,528	1,946	226	12,242	12,468	(1,028)	
(2,015)	55	47	374	476	55	2,999	3,054	(252)	
(1,442)	39	34	268	341	40	2,145	2,185	(180)	
(2,560,675)	70,023	60,197	475,470	605,690	70,308	3,809,938	3,880,246	(319,977)	
(33,443)	915	786	6,210	7,911	918	49,758	50,676	(4,179)	
(1,692,213)	46,275	39,781	314,213	400,269	46,463	2,517,785	2,564,248	(211,456)	
(61,304)	1,676	1,441	11,383	14,500	1,683	91,212	92,895	(7,660)	
(732,686)	20,036	17,224	136,046	173,306	20,117	1,090,137	1,110,254	(91,555)	
(405,361)	11,085	9,529	75,268	95,882	11,130	603,122	614,252	(50,653)	
(8,296,501)	226,874	195,035	1,540,507	1,962,416	227,795	12,344,073	12,571,868	(1,036,716)	
(26,873)	735	632	4,990	6,357	738	39,984	40,722	(3,358)	
(481)	13	11	89	113	13	715	728	(60)	
(71,528)	1,956	1,681	13,281	16,918	1,964	106,424	108,388	(8,938)	
(7,497)	205	176	1,392	1,773	206	11,155	11,361	(937)	
(2,307)	63	54	428	545	63	3,432	3,495	(288)	
(192)	5	5	36	46	5	286	291	(24)	
(11,693)	320	275	2,171	2,766	321	17,398	17,719	(1,461)	
(1,442)	39	34	268	341	40	2,146	2,186	(180)	
(14,894)	407	350	2,766	3,523	409	22,161	22,570	(1,861)	

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, 2021

Employer ID #	Employer Name	2021 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%)
73323	CLARINDA LOW RENT HOUSING AGENCY	11,151	0.001455%	2,040	72,215
73324	SHENANDOAH LOW RENT HOUSING	9,597	0.001253%	1,756	62,152
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	774,014	0.101024%	141,627	5,012,630
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	104,806	0.013679%	19,177	678,741
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	662,903	0.086522%	121,296	4,293,057
73556	ESSEX COMMUNITY SCHOOL DISTRICT	154,152	0.020120%	28,206	998,308
73601	PAGE COUNTY LANDFILL ASSOCIATION	22,092	0.002883%	4,042	143,068
74201	PALO ALTO COUNTY	327,307	0.042720%	59,890	2,119,687
74203	PALO ALTO COUNTY EXTENSION OFFICE	9,364	0.001222%	1,713	60,641
74205	PALO ALTO COUNTY HEALTH SYSTEM	989,440	0.129141%	181,045	6,407,762
74207	PALO ALTO CO SOIL & WATER CONS DIST	3,187	0.000416%	583	20,638
74301	CITY OF EMMETSBURG	95,075	0.012409%	17,396	615,717
74302	CITY OF GRAETTINGER	20,990	0.002740%	3,841	135,933
74303	CITY OF WEST BEND	28,576	0.003730%	5,229	185,061
74305	CITY OF RUTHVEN	15,989	0.002087%	2,926	103,546
74306	CITY OF AYRSHIRE	532	0.000069%	97	3,448
74307	CITY OF CYLINDER	396	0.000052%	73	2,568
74308	CITY OF MALLARD	6,842	0.000893%	1,252	44,308
74311	CITY OF CURLEW	151	0.000020%	28	978
74312	CITY OF RODMAN	170	0.000022%	31	1,100
74314	EMMETSBURG LOW RENT HOUSING	2,926	0.000382%	535	18,952
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	155,899	0.020348%	28,526	1,009,622
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	229,069	0.029898%	41,914	1,483,485
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	523,151	0.068281%	95,724	3,388,004
74602	UPPER DES MOINES OPPORTUNITY INC	568,386	0.074185%	104,001	3,680,953
74603	LOST ISLAND SANITARY DISTRICT	1,756	0.000229%	321	11,374
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	14,735	0.001923%	2,696	95,426
74702	EMMETSBURG MUNICIPAL UTILITIES	40,789	0.005324%	7,463	264,157
75201	PLYMOUTH COUNTY	464,837	0.060670%	85,054	3,010,353
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	13,623	0.001778%	2,493	88,222
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	4,644	0.000606%	850	30,073
75301	CITY OF AKRON	40,296	0.005259%	7,373	260,961
75302	CITY OF REMSEN	43,610	0.005692%	7,980	282,424
75303	CITY OF HINTON	29,738	0.003881%	5,441	192,590
75304	CITY OF KINGSLEY	18,769	0.002450%	3,434	121,551
75305	CITY OF LE MARS	271,983	0.035499%	49,767	1,761,402
75306	CITY OF MERRILL	10,522	0.001373%	1,925	68,141
75311	CITY OF WESTFIELD	1,982	0.000259%	363	12,833
75312	AKRON CARE CENTER, INC	182,033	0.023759%	33,308	1,178,870
75313	CITY OF BRUNSVILLE	189	0.000025%	35	1,223
75314	CITY OF CRAIG	340	0.000044%	62	2,201

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(56,771)	1,552	1,335	10,541	13,428	1,559	84,467	86,026	(7,094)	
(48,859)	1,336	1,149	9,072	11,557	1,342	72,696	74,038	(6,105)	
(3,940,584)	107,758	92,636	731,694	932,088	108,195	5,863,057	5,971,252	(492,408)	
(533,579)	14,591	12,543	99,076	126,210	14,650	793,894	808,544	(66,675)	
(3,374,905)	92,289	79,338	626,658	798,285	92,664	5,021,403	5,114,067	(421,722)	
(784,801)	21,461	18,449	145,723	185,633	21,548	1,167,678	1,189,226	(98,067)	
(112,470)	3,076	2,644	20,884	26,604	3,088	167,341	170,429	(14,054)	
(1,666,352)	45,568	39,173	309,411	394,152	45,753	2,479,306	2,525,059	(208,224)	
(47,672)	1,304	1,121	8,852	11,277	1,309	70,929	72,238	(5,957)	
(5,037,340)	137,750	118,419	935,341	1,191,510	138,309	7,494,882	7,633,191	(629,457)	
(16,224)	444	381	3,012	3,837	445	24,139	24,584	(2,027)	
(484,035)	13,236	11,379	89,876	114,491	13,290	720,178	733,468	(60,484)	
(106,861)	2,922	2,512	19,842	25,276	2,934	158,994	161,928	(13,353)	
(145,482)	3,978	3,420	27,013	34,411	3,994	216,458	220,452	(18,179)	
(81,401)	2,226	1,914	15,115	19,255	2,235	121,113	123,348	(10,172)	
(2,711)	74	64	503	641	74	4,033	4,107	(339)	
(2,019)	55	47	375	477	55	3,003	3,058	(252)	
(34,832)	953	819	6,468	8,240	956	51,826	52,782	(4,353)	
(769)	21	18	143	182	21	1,144	1,165	(96)	
(865)	24	20	161	205	24	1,287	1,311	(108)	
(14,899)	407	350	2,766	3,523	409	22,167	22,576	(1,862)	
(793,695)	21,704	18,658	147,375	187,737	21,792	1,180,911	1,202,703	(99,179)	
(1,166,214)	31,891	27,416	216,544	275,851	32,020	1,735,168	1,767,188	(145,728)	
(2,663,415)	72,833	62,612	494,547	629,992	73,129	3,962,802	4,035,931	(332,816)	
(2,893,711)	79,131	68,026	537,309	684,466	79,452	4,305,452	4,384,904	(361,593)	
(8,941)	245	210	1,660	2,115	245	13,303	13,548	(1,117)	
(75,017)	2,051	1,764	13,929	17,744	2,060	111,615	113,675	(9,374)	
(207,662)	5,679	4,882	38,559	49,120	5,702	308,973	314,675	(25,949)	
(2,366,532)	64,715	55,633	439,421	559,769	64,977	3,521,080	3,586,057	(295,718)	
(69,354)	1,897	1,630	12,878	16,405	1,904	103,190	105,094	(8,666)	
(23,641)	646	556	4,390	5,592	649	35,175	35,824	(2,954)	
(205,150)	5,610	4,823	38,092	48,525	5,633	305,235	310,868	(25,635)	
(222,022)	6,071	5,219	41,225	52,515	6,096	330,339	336,435	(27,743)	
(151,401)	4,140	3,559	28,112	35,811	4,157	225,264	229,421	(18,919)	
(95,555)	2,613	2,246	17,743	22,602	2,624	142,173	144,797	(11,940)	
(1,384,693)	37,865	32,552	257,112	327,529	38,019	2,060,236	2,098,255	(173,029)	
(53,568)	1,465	1,259	9,947	12,671	1,471	79,702	81,173	(6,694)	
(10,088)	276	237	1,873	2,386	277	15,010	15,287	(1,261)	
(926,746)	25,343	21,786	172,080	219,209	25,445	1,378,873	1,404,318	(115,805)	
(961)	26	23	178	227	26	1,430	1,456	(120)	
(1,730)	47	41	321	409	48	2,574	2,622	(216)	



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, 2021

Employer ID #	Employer Name	2021 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%)
75315	CITY OF OYENS	576	0.000075%	105	3,729
75316	FLOYD VALLEY HOSPITAL	1,411,958	0.184288%	258,355	9,144,048
75317	CITY OF STRUBLE	90	0.000012%	16	581
75550	HINTON COMMUNITY SCHOOL DISTRICT	501,453	0.065449%	91,754	3,247,485
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,508,457	0.196883%	276,012	9,768,989
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	455,578	0.059462%	83,360	2,950,389
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	306,850	0.040050%	56,146	1,987,203
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	256,279	0.033449%	46,893	1,659,704
75601	PLYMOUTH CO SOLID WASTE AGY	23,487	0.003066%	4,298	152,108
76201	POCAHONTAS COUNTY	319,660	0.041722%	58,490	2,070,167
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	10,989	0.001434%	2,011	71,168
76301	CITY OF FONDA	21,306	0.002781%	3,899	137,981
76302	CITY OF POCAHONTAS	62,537	0.008162%	11,443	405,002
76303	CITY OF ROLFE	14,119	0.001843%	2,583	91,434
76304	CITY OF GILMORE CITY	17,815	0.002325%	3,260	115,370
76305	CITY OF LAURENS	41,624	0.005433%	7,616	269,560
76306	CITY OF PALMER	2,547	0.000332%	466	16,494
76307	CITY OF HAVELOCK	1,946	0.000254%	356	12,603
76309	CITY OF PLOVER	768	0.000100%	141	4,976
76313	CITY OF VARINA	1,024	0.000134%	187	6,632
76315	POCAHONTAS COMMUNITY HOSPITAL	341,667	0.044594%	62,517	2,212,686
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	539,973	0.070477%	98,802	3,496,945
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	110,019	0.014360%	20,131	712,498
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	7,674	0.001002%	1,404	49,698
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	40,553	0.005293%	7,420	262,630
77002	STATE - DEPARTMENT ON AGING	214,405	0.027984%	39,231	1,388,516
77003	STATE - DEPT OF AGRICULTURE	2,080,363	0.271528%	380,658	13,472,737
77007	STATE - ATTORNEY GENERAL	2,082,818	0.271848%	381,107	13,488,638
77008	STATE - AUDITOR OF STATE	706,415	0.092201%	129,257	4,574,846
77009	STATE - BANKING/DEPT OF COMMERCE	740,928	0.096706%	135,573	4,798,359
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	307,940	0.040192%	56,346	1,994,265
77012	STATE - DEPT OF MANAGEMENT	208,946	0.027271%	38,232	1,353,162
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	42,641	0.005565%	7,802	276,150
77014	STATE - LEGISLATIVE-CITIZENS AIDE	118,719	0.015495%	21,723	768,841
77015	STATE - CIVIL RIGHTS COMMISSION	118,601	0.015480%	21,701	768,080
77016	STATE - DEPARTMENT OF COMMERCE	572,692	0.074747%	104,789	3,708,836
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,756,870	0.620864%	870,396	30,806,190
77019	STATE - JUDICIAL BRANCH	8,184,995	1.068301%	1,497,664	53,007,236
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	782,893	0.102183%	143,251	5,070,129
77022	STATE - DEPARTMENT FOR THE BLIND	413,561	0.053978%	75,672	2,678,284
77027	STATE - WORKFORCE DEVELOPMENT	4,846,327	0.632540%	886,765	31,385,530

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(2,932)	80	69	544	693	80	4,362	4,442	(366)	
(7,188,420)	196,573	168,987	1,334,757	1,700,317	197,370	10,695,398	10,892,768	(898,252)	
(457)	12	11	85	108	13	679	692	(57)	
(2,552,949)	69,812	60,015	474,035	603,862	70,096	3,798,443	3,868,539	(319,012)	
(7,679,705)	210,007	180,536	1,425,979	1,816,522	210,859	11,426,364	11,637,223	(959,642)	
(2,319,393)	63,425	54,525	430,668	548,618	63,683	3,450,943	3,514,626	(289,827)	
(1,562,202)	42,720	36,724	290,072	369,516	42,893	2,324,346	2,367,239	(195,210)	
(1,304,744)	35,679	30,672	242,267	308,618	35,824	1,941,284	1,977,108	(163,039)	
(119,577)	3,270	2,811	22,203	28,284	3,283	177,914	181,197	(14,942)	
(1,627,423)	44,503	38,258	302,182	384,943	44,684	2,421,385	2,466,069	(203,360)	
(55,948)	1,530	1,315	10,388	13,233	1,536	83,243	84,779	(6,991)	
(108,471)	2,966	2,550	20,141	25,657	2,978	161,391	164,369	(13,554)	
(318,384)	8,706	7,485	59,118	75,309	8,742	473,713	482,455	(39,785)	
(71,879)	1,966	1,690	13,347	17,003	1,974	106,947	108,921	(8,982)	
(90,696)	2,480	2,132	16,841	21,453	2,490	134,943	137,433	(11,333)	
(211,910)	5,795	4,982	39,348	50,125	5,818	315,293	321,111	(26,480)	
(12,966)	355	305	2,408	3,068	356	19,292	19,648	(1,620)	
(9,907)	271	233	1,840	2,344	272	14,741	15,013	(1,238)	
(3,912)	107	92	726	925	107	5,821	5,928	(489)	
(5,214)	143	123	968	1,234	143	7,758	7,901	(652)	
(1,739,461)	47,567	40,892	322,986	411,445	47,760	2,588,083	2,635,843	(217,360)	
(2,749,057)	75,175	64,625	510,449	650,249	75,480	4,090,226	4,165,706	(343,517)	
(560,117)	15,317	13,167	104,003	132,487	15,379	833,379	848,758	(69,991)	
(39,069)	1,068	918	7,254	9,240	1,073	58,129	59,202	(4,882)	
(206,461)	5,646	4,854	38,336	48,836	5,669	307,187	312,856	(25,799)	
(1,091,555)	29,849	25,660	202,682	258,191	29,971	1,624,087	1,654,058	(136,399)	
(10,591,336)	289,628	248,983	1,966,615	2,505,226	290,803	15,758,478	16,049,281	(1,323,474)	
(10,603,836)	289,970	249,277	1,968,937	2,508,184	291,146	15,777,077	16,068,223	(1,325,036)	
(3,596,428)	98,347	84,545	667,790	850,682	98,746	5,350,999	5,449,745	(449,403)	
(3,772,139)	103,152	88,676	700,416	892,244	103,571	5,612,433	5,716,004	(471,360)	
(1,567,753)	42,871	36,855	291,103	370,829	43,045	2,332,605	2,375,650	(195,904)	
(1,063,763)	29,089	25,007	197,521	251,617	29,207	1,582,736	1,611,943	(132,926)	
(217,090)	5,936	5,103	40,310	51,349	5,961	323,001	328,962	(27,127)	
(604,410)	16,528	14,209	112,228	142,965	16,595	899,280	915,875	(75,526)	
(603,812)	16,512	14,195	112,117	142,824	16,579	898,390	914,969	(75,451)	
(2,915,631)	79,730	68,541	541,379	689,650	80,054	4,338,065	4,418,119	(364,332)	
(24,217,701)	662,251	569,314	4,496,780	5,728,345	664,938	36,032,669	36,697,607	(3,026,201)	
(41,670,631)	1,139,513	979,601	7,737,466	9,856,580	1,144,137	62,000,271	63,144,408	(5,207,089)	
(3,985,785)	108,994	93,698	740,087	942,779	109,437	5,930,310	6,039,747	(498,057)	
(2,105,482)	57,576	49,496	390,949	498,021	57,810	3,132,674	3,190,484	(263,097)	
(24,673,138)	674,705	580,021	4,581,346	5,836,072	677,443	36,710,298	37,387,741	(3,083,111)	

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, 2021

Employer ID #	Employer Name	2021 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%)
77033	IOWA STATE FAIR BOARD	455,371	0.059435%	83,322	2,949,050
77034	STATE - LEGISLATIVE - HOUSE	648,299	0.084616%	118,624	4,198,482
77035	STATE - LEGISLATIVE - SENATE	595,414	0.077713%	108,947	3,855,990
77037	STATE - OFFICE OF GOVERNOR	218,035	0.028458%	39,895	1,412,024
77038	STATE - DEPT OF PUBLIC HEALTH	3,326,755	0.434206%	608,719	21,544,559
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	253,591	0.033099%	46,401	1,642,293
77040	STATE - IOWA FINANCE AUTHORITY	695,991	0.090840%	127,350	4,507,340
77043	STATE - DEPT OF COMMERCE/INSURANCE	754,369	0.098460%	138,032	4,885,402
77045	STATE - LAW ENFORCEMENT ACADEMY	155,640	0.020314%	28,478	1,007,945
77048	STATE - IOWA LEGISLATIVE SERVICES AGENCY	602,914	0.078692%	110,319	3,904,558
77052	STATE - DEPT OF CULTURAL AFFAIRS	357,828	0.046704%	65,474	2,317,349
77060	STATE - PAROLE BOARD	71,752	0.009365%	13,129	464,676
77062	STATE - PUBLIC DEFENSE	1,095,961	0.143044%	200,535	7,097,605
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	84,541	0.011034%	15,469	547,499
77065	STATE - DEPARTMENT OF EDUCATION	1,899,394	0.247908%	347,545	12,300,759
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,877,721	0.245079%	343,579	12,160,398
77069	DEPT OF ADMINISTRATIVE SERVICES	1,348,646	0.176025%	246,771	8,734,028
77070	STATE - SECRETARY OF STATE	188,681	0.024627%	34,524	1,221,925
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,904,979	1.814871%	2,544,288	90,050,699
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	186,628	0.024359%	34,149	1,208,634
77078	STATE - TREASURER OF STATE	168,895	0.022044%	30,904	1,093,792
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,687,742	0.350803%	491,794	17,406,214
77084	OFFICE OF PROFESSIONAL REGULATION	79,428	0.010367%	14,533	514,388
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	121,461	0.015853%	22,225	786,601
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	159,111	0.020767%	29,114	1,030,424
77096	STATE - IOWA PBS	649,992	0.084837%	118,933	4,209,445
77099	STATE - CONSUMER ADVOCATE	125,655	0.016400%	22,992	813,761
77101	STATE - DEPARTMENT OF CORRECTION	337,491	0.044049%	61,753	2,185,645
77105	STATE - LOTTERY	716,668	0.093539%	131,134	4,641,249
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,456,798	0.190140%	266,560	9,434,437
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,783,424	0.493811%	692,278	24,502,012
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	310,193	0.040486%	56,758	2,008,853
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	31,423	0.004101%	5,750	203,500
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	640,308	0.083573%	117,161	4,146,728
77201	POLK COUNTY	6,374,997	0.832061%	1,166,477	41,285,419
77202	BROADLAWNS MEDICAL CENTER	7,862,627	1.026226%	1,438,678	50,919,531
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	41,947	0.005475%	7,675	271,657
77205	POLK COUNTY ASSESSOR	325,623	0.042500%	59,581	2,108,780
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	18,745	0.002447%	3,430	121,393
77301	CITY OF WEST DES MOINES	1,958,975	0.255684%	358,447	12,686,610
77303	CITY OF MITCHELLVILLE	41,593	0.005429%	7,611	269,362

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(2,318,339)	63,397	54,500	430,473	548,370	63,654	3,449,376	3,513,030	(289,696)
(3,300,556)	90,256	77,590	612,852	780,698	90,622	4,910,782	5,001,404	(412,432)
(3,031,313)	82,893	71,261	562,859	717,013	83,230	4,510,185	4,593,415	(378,788)
(1,110,036)	30,355	26,095	206,113	262,563	30,478	1,651,583	1,682,061	(138,708)
(16,936,845)	463,150	398,154	3,144,859	4,006,163	465,030	25,199,739	25,664,769	(2,116,398)
(1,291,057)	35,305	30,350	239,725	305,380	35,448	1,920,919	1,956,367	(161,328)
(3,543,360)	96,896	83,298	657,936	838,130	97,289	5,272,041	5,369,330	(442,772)
(3,840,566)	105,023	90,285	713,122	908,430	105,449	5,714,243	5,819,692	(479,910)
(792,377)	21,668	18,627	147,130	187,425	21,756	1,178,949	1,200,705	(99,014)
(3,069,494)	83,938	72,158	569,948	726,044	84,278	4,566,993	4,651,271	(383,559)
(1,821,740)	49,817	42,826	338,263	430,906	50,019	2,710,503	2,760,522	(227,641)
(365,296)	9,989	8,587	67,829	86,405	10,030	543,511	553,541	(45,647)
(5,579,647)	152,579	131,167	1,036,037	1,319,783	153,199	8,301,762	8,454,961	(697,223)
(430,406)	11,770	10,118	79,918	101,806	11,818	640,386	652,204	(53,783)
(9,670,007)	264,433	227,324	1,795,542	2,287,299	265,507	14,387,666	14,653,173	(1,208,347)
(9,559,665)	261,416	224,730	1,775,053	2,261,199	262,477	14,223,492	14,485,969	(1,194,559)
(6,866,090)	187,758	161,409	1,274,906	1,624,073	188,520	10,215,815	10,404,335	(857,974)
(960,593)	26,268	22,582	178,364	227,214	26,375	1,429,233	1,455,608	(120,034)
(70,791,645)	1,935,850	1,664,182	13,144,700	16,744,732	1,943,706	105,328,410	107,272,116	(8,845,999)
(950,144)	25,982	22,336	176,424	224,742	26,088	1,413,686	1,439,774	(118,728)
(859,864)	23,514	20,214	159,661	203,389	23,609	1,279,361	1,302,970	(107,447)
(13,683,564)	374,187	321,675	2,540,785	3,236,647	375,706	20,359,296	20,735,002	(1,709,874)
(404,376)	11,058	9,506	75,085	95,649	11,103	601,657	612,760	(50,530)
(618,371)	16,910	14,537	114,820	146,267	16,978	920,053	937,031	(77,271)
(810,048)	22,151	19,043	150,411	191,605	22,241	1,205,242	1,227,483	(101,222)
(3,309,175)	90,492	77,793	614,453	782,738	90,859	4,923,606	5,014,465	(413,509)
(639,723)	17,494	15,039	118,785	151,318	17,565	951,821	969,386	(79,939)
(1,718,203)	46,985	40,392	319,039	406,416	47,176	2,556,454	2,603,630	(214,704)
(3,648,630)	99,774	85,773	677,483	863,030	100,179	5,428,669	5,528,848	(455,926)
(7,416,703)	202,815	174,353	1,377,145	1,754,313	203,638	11,035,053	11,238,691	(926,778)
(19,261,791)	526,728	452,809	3,576,559	4,556,096	528,865	28,658,944	29,187,809	(2,406,919)
(1,579,221)	43,185	37,125	293,232	373,542	43,360	2,349,668	2,393,028	(197,337)
(159,978)	4,375	3,761	29,705	37,841	4,392	238,025	242,417	(19,991)
(3,259,871)	89,144	76,634	605,298	771,076	89,505	4,850,248	4,939,753	(407,348)
(32,455,747)	887,526	762,976	6,026,433	7,676,935	891,128	48,289,770	49,180,898	(4,055,612)
(40,029,421)	1,094,633	941,019	7,432,724	9,468,376	1,099,075	59,558,373	60,657,448	(5,002,005)
(213,558)	5,840	5,020	39,654	50,514	5,864	317,746	323,610	(26,686)
(1,657,777)	45,333	38,971	307,819	392,123	45,517	2,466,549	2,512,066	(207,153)
(95,431)	2,610	2,243	17,720	22,573	2,620	141,989	144,609	(11,925)
(9,973,338)	272,728	234,455	1,851,865	2,359,048	273,835	14,838,980	15,112,815	(1,246,250)
(211,754)	5,791	4,978	39,319	50,088	5,814	315,062	320,876	(26,460)

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, 2021

Employer ID #	Employer Name	2021 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%)
77304	CITY OF DES MOINES	7,570,218	0.988061%	1,385,174	49,025,851
77305	CITY OF URBANDALE	905,237	0.118151%	165,637	5,862,448
77307	CITY OF ALTOONA	454,879	0.059371%	83,232	2,945,862
77308	CITY OF GRIMES	289,168	0.037742%	52,911	1,872,696
77309	CITY OF ANKENY	1,255,470	0.163863%	229,722	8,130,608
77310	CITY OF BONDURANT	108,719	0.014190%	19,893	704,078
77314	CITY OF WINDSOR HEIGHTS	62,313	0.008133%	11,402	403,551
77317	CITY OF ELKHART	20,569	0.002685%	3,764	133,206
77318	CITY OF RUNNELLS	8,641	0.001128%	1,581	55,960
77320	CITY OF CLIVE	611,239	0.079779%	111,842	3,958,474
77321	CITY OF PLEASANT HILL	230,214	0.030047%	42,124	1,490,900
77322	CITY OF POLK CITY	96,301	0.012569%	17,621	623,658
77330	CITY OF JOHNSTON	471,014	0.061476%	86,185	3,050,355
77331	CITY OF ALLEMAN	8,166	0.001066%	1,494	52,885
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	5,924	0.000773%	1,084	38,364
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,799,176	0.626386%	878,137	31,080,172
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	970,691	0.126694%	177,614	6,286,339
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	6,743,804	0.880198%	1,233,960	43,673,868
77560	ANKENY COMMUNITY SCHOOL DISTRICT	8,324,417	1.086499%	1,523,175	53,910,153
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,279,197	0.166960%	234,063	8,284,269
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	23,416,503	3.056310%	4,284,675	151,648,729
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,468,201	0.191629%	268,647	9,508,287
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	3,006,167	0.392363%	550,058	19,468,380
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	5,020,828	0.655316%	918,694	32,515,622
77570	DES MOINES AREA COMMUNITY COLLEGE	3,664,200	0.478250%	670,463	23,729,902
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,457,196	0.190192%	266,633	9,437,015
77606	AEA 11 - HEARTLAND	5,007,147	0.653530%	916,191	32,427,022
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	68,535	0.008945%	12,540	443,843
77609	HIRTA	76,132	0.009937%	13,930	493,043
77610	MUNICIPAL FIRE & POLICE RETIREMENT	93,581	0.012214%	17,123	606,045
77611	DES MOINES AREA MPO	64,504	0.008419%	11,803	417,735
77701	DES MOINES WATER WORKS	1,677,147	0.218900%	306,879	10,861,453
77704	WEST DES MOINES WATER WORKS	285,581	0.037274%	52,255	1,849,465
77706	METRO WASTE AUTHORITY	554,988	0.072437%	101,550	3,594,187
78001	IOWA SCHOOL FOR THE DEAF	329,115	0.042956%	60,220	2,131,395
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	345,078	0.045039%	63,141	2,234,776
78201	POTTAWATTAMIE COUNTY	1,764,500	0.230302%	322,862	11,427,160
78203	E POTTAWATTAMIE CO AGR EXT DIST	9,918	0.001294%	1,815	64,229
78204	WEST POTTAWATTAMIE CO EXT SERVICE	22,359	0.002918%	4,091	144,798
78205	POTTAWATTAMIE COUNTY ASSESSOR	91,841	0.011987%	16,805	594,774
78301	CITY OF COUNCIL BLUFFS	1,619,424	0.211366%	296,317	10,487,631

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(38,540,741)	1,053,924	906,023	7,156,304	9,116,251	1,058,202	57,343,418	58,401,620	(4,815,982)
(4,608,652)	126,027	108,341	855,741	1,090,109	126,538	6,857,052	6,983,590	(575,889)
(2,315,834)	63,328	54,441	430,008	547,777	63,585	3,445,648	3,509,233	(289,382)
(1,472,184)	40,258	34,608	273,357	348,223	40,421	2,190,411	2,230,832	(183,962)
(6,391,723)	174,786	150,258	1,186,825	1,511,869	175,496	9,510,021	9,685,517	(798,698)
(553,497)	15,136	13,012	102,774	130,922	15,197	823,529	838,726	(69,164)
(317,244)	8,675	7,458	58,906	75,039	8,710	472,016	480,726	(39,642)
(104,717)	2,864	2,462	19,444	24,770	2,875	155,805	158,680	(13,085)
(43,992)	1,203	1,034	8,168	10,405	1,208	65,454	66,662	(5,497)
(3,111,879)	85,097	73,155	577,818	736,070	85,442	4,630,056	4,715,498	(388,855)
(1,172,042)	32,050	27,553	217,627	277,230	32,180	1,743,841	1,776,021	(146,456)
(490,277)	13,407	11,526	91,035	115,968	13,461	729,466	742,927	(61,264)
(2,397,979)	65,574	56,372	445,260	567,206	65,841	3,567,869	3,633,710	(299,647)
(41,575)	1,137	977	7,720	9,834	1,142	61,857	62,999	(5,195)
(30,159)	825	709	5,600	7,134	828	44,873	45,701	(3,769)
(24,433,087)	668,140	574,377	4,536,773	5,779,290	670,852	36,353,134	37,023,986	(3,053,115)
(4,941,886)	135,139	116,175	917,617	1,168,931	135,688	7,352,859	7,488,547	(617,529)
(34,333,381)	938,871	807,116	6,375,075	8,121,062	942,682	51,083,435	52,026,117	(4,290,238)
(42,380,441)	1,158,924	996,287	7,869,265	10,024,476	1,163,627	63,056,373	64,220,000	(5,295,785)
(6,512,521)	178,090	153,097	1,209,255	1,540,442	178,812	9,689,751	9,868,563	(813,793)
(119,215,767)	3,260,042	2,802,544	22,136,165	28,198,751	3,273,273	177,376,963	180,650,236	(14,896,989)
(7,474,759)	204,403	175,718	1,387,925	1,768,046	205,232	11,121,432	11,326,664	(934,033)
(15,304,697)	418,518	359,785	2,841,800	3,620,103	420,217	22,771,323	23,191,540	(1,912,448)
(25,561,538)	698,999	600,905	4,746,305	6,046,209	701,836	38,032,118	38,733,954	(3,194,124)
(18,654,811)	510,129	438,540	3,463,854	4,412,523	512,200	27,755,841	28,268,041	(2,331,072)
(7,418,730)	202,871	174,401	1,377,521	1,754,793	203,694	11,038,068	11,241,762	(927,031)
(25,491,887)	697,094	599,267	4,733,373	6,029,734	699,923	37,928,486	38,628,409	(3,185,421)
(348,919)	9,541	8,202	64,788	82,531	9,580	519,144	528,724	(43,600)
(387,596)	10,599	9,112	71,969	91,680	10,642	576,691	587,333	(48,433)
(476,431)	13,028	11,200	88,464	112,692	13,081	708,865	721,946	(59,534)
(328,395)	8,980	7,720	60,977	77,677	9,017	488,607	497,624	(41,036)
(8,538,525)	233,492	200,725	1,585,446	2,019,663	234,440	12,704,172	12,938,612	(1,066,959)
(1,453,922)	39,759	34,179	269,966	343,904	39,920	2,163,239	2,203,159	(181,679)
(2,825,502)	77,265	66,422	524,643	668,330	77,579	4,203,965	4,281,544	(353,070)
(1,675,555)	45,819	39,389	311,120	396,328	46,005	2,493,000	2,539,005	(209,374)
(1,756,827)	48,042	41,300	326,210	415,552	48,237	2,613,921	2,662,158	(219,530)
(8,983,245)	245,653	211,180	1,668,023	2,124,856	246,650	13,365,855	13,612,505	(1,122,530)
(50,493)	1,381	1,187	9,376	11,944	1,386	75,126	76,512	(6,309)
(113,830)	3,113	2,676	21,136	26,925	3,125	169,363	172,488	(14,224)
(467,570)	12,786	10,992	86,819	110,597	12,838	695,682	708,520	(58,427)
(8,244,651)	225,456	193,817	1,530,879	1,950,152	226,371	12,266,928	12,493,299	(1,030,237)

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, 2021

Employer ID #	Employer Name	2021 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%)
78302	CITY OF MCCLELLAND	264	0.000034%	48	1,712
78303	CITY OF MINDEN	13,580	0.001772%	2,485	87,945
78304	CITY OF WALNUT	18,509	0.002416%	3,387	119,864
78305	CITY OF CARSON	16,358	0.002135%	2,993	105,936
78307	CITY OF OAKLAND	39,120	0.005106%	7,158	253,348
78309	CITY OF NEOLA	15,516	0.002025%	2,839	100,485
78310	CITY OF UNDERWOOD	15,131	0.001975%	2,769	97,989
78311	CITY OF AVOCA	48,340	0.006309%	8,845	313,057
78313	CITY OF CARTER LAKE	56,417	0.007363%	10,323	365,362
78314	CITY OF MACEDONIA	7,237	0.000945%	1,324	46,871
78317	CITY OF HANCOCK	7,180	0.000937%	1,314	46,498
78318	CITY OF TREYNOR	26,479	0.003456%	4,845	171,484
78322	CITY OF CRESCENT	10,242	0.001337%	1,874	66,332
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,741,824	0.879939%	1,233,598	43,661,050
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	471,227	0.061504%	86,224	3,051,735
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	480,458	0.062709%	87,913	3,111,514
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	467,160	0.060974%	85,479	3,025,399
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	2,007,307	0.261993%	367,290	12,999,617
78560	IOWA WESTERN COMMUNITY COLLEGE	1,147,947	0.149829%	210,048	7,434,275
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	499,482	0.065192%	91,394	3,234,720
78701	COUNCIL BLUFFS WATER WORKS	279,809	0.036521%	51,199	1,812,085
79201	POWESHIEK COUNTY	264,841	0.034567%	48,460	1,715,148
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	15,365	0.002005%	2,811	99,507
79204	POWESHIEK CO ASSESSOR	22,359	0.002918%	4,091	144,802
79206	POWESHIEK WATER ASSOCIATION	120,270	0.015698%	22,007	778,888
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	717	0.000094%	131	4,646
79301	CITY OF GRINNELL	222,710	0.029068%	40,751	1,442,304
79302	CITY OF DEEP RIVER	3,956	0.000516%	724	25,621
79303	CITY OF BROOKLYN	24,130	0.003149%	4,415	156,272
79304	CITY OF MONTEZUMA	46,767	0.006104%	8,557	302,872
79308	CITY OF MALCOM	6,661	0.000869%	1,219	43,136
79311	CITY OF SEARSBORO	442	0.000058%	81	2,861
79312	CITY OF GUERNSEY	410	0.000054%	75	2,658
79313	CITY OF HARTWICK	361	0.000047%	66	2,338
79314	GRINNELL LOW RENT HOUSING AUTHORITY	6,292	0.000821%	1,151	40,746
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	311,647	0.040676%	57,024	2,018,273
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,170,416	0.152762%	214,159	7,579,785
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	370,290	0.048330%	67,754	2,398,053
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	31,126	0.004063%	5,695	201,575
79702	BROOKLYN MUNICIPAL UTILITIES	23,240	0.003033%	4,252	150,506
80201	RINGGOLD COUNTY	263,694	0.034417%	48,250	1,707,721

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,346)	37	32	250	319	37	2,002	2,039	(168)
(69,136)	1,891	1,625	12,837	16,353	1,898	102,865	104,763	(8,639)
(94,229)	2,577	2,215	17,497	22,289	2,587	140,200	142,787	(11,775)
(83,280)	2,277	1,958	15,464	19,699	2,287	123,909	126,196	(10,407)
(199,165)	5,446	4,682	36,981	47,109	5,468	296,331	301,799	(24,887)
(78,994)	2,160	1,857	14,668	18,685	2,169	117,533	119,702	(9,871)
(77,032)	2,106	1,811	14,303	18,220	2,115	114,613	116,728	(9,626)
(246,104)	6,730	5,785	45,697	58,212	6,757	366,170	372,927	(30,753)
(287,223)	7,854	6,752	53,332	67,938	7,886	427,348	435,234	(35,891)
(36,847)	1,008	866	6,842	8,716	1,012	54,823	55,835	(4,604)
(36,554)	1,000	859	6,787	8,646	1,004	54,387	55,391	(4,568)
(134,809)	3,686	3,169	25,032	31,887	3,701	200,578	204,279	(16,846)
(52,145)	1,426	1,226	9,682	12,334	1,432	77,585	79,017	(6,516)
(34,323,304)	938,596	806,879	6,373,204	8,118,679	942,405	51,068,441	52,010,846	(4,288,979)
(2,399,064)	65,604	56,398	445,462	567,464	65,870	3,569,483	3,635,353	(299,783)
(2,446,058)	66,889	57,502	454,188	578,579	67,161	3,639,404	3,706,565	(305,655)
(2,378,360)	65,038	55,911	441,618	562,567	65,302	3,538,678	3,603,980	(297,196)
(10,219,402)	279,457	240,239	1,897,554	2,417,250	280,591	15,205,090	15,485,681	(1,276,998)
(5,844,314)	159,817	137,389	1,085,181	1,382,387	160,466	8,695,550	8,856,016	(730,295)
(2,542,914)	69,538	59,779	472,172	601,489	69,820	3,783,513	3,853,333	(317,758)
(1,424,536)	38,955	33,488	264,510	336,953	39,113	2,119,518	2,158,631	(178,008)
(1,348,331)	36,871	31,697	250,360	318,928	37,021	2,006,135	2,043,156	(168,485)
(78,225)	2,139	1,839	14,525	18,503	2,148	116,389	118,537	(9,775)
(113,833)	3,113	2,676	21,137	26,926	3,125	169,368	172,493	(14,224)
(612,308)	16,744	14,394	113,694	144,832	16,812	911,031	927,843	(76,513)
(3,653)	100	86	678	864	100	5,434	5,534	(456)
(1,133,840)	31,006	26,654	210,533	268,193	31,132	1,687,000	1,718,132	(141,683)
(20,141)	551	473	3,740	4,764	553	29,968	30,521	(2,517)
(122,850)	3,359	2,888	22,811	29,058	3,373	182,785	186,158	(15,351)
(238,097)	6,511	5,597	44,210	56,318	6,537	354,256	360,793	(29,752)
(33,911)	927	797	6,297	8,021	931	50,455	51,386	(4,237)
(2,249)	62	53	418	533	62	3,347	3,409	(281)
(2,089)	57	49	388	494	57	3,109	3,166	(261)
(1,838)	50	43	341	434	50	2,735	2,785	(230)
(32,032)	876	753	5,948	7,577	879	47,659	48,538	(4,003)
(1,586,627)	43,387	37,299	294,607	375,293	43,564	2,360,687	2,404,251	(198,262)
(5,958,703)	162,945	140,078	1,106,421	1,409,444	163,606	8,865,746	9,029,352	(744,589)
(1,885,184)	51,552	44,317	350,044	445,913	51,761	2,804,899	2,856,660	(235,569)
(158,464)	4,333	3,725	29,424	37,482	4,351	235,773	240,124	(19,801)
(118,317)	3,235	2,781	21,969	27,985	3,249	176,040	179,289	(14,785)
(1,342,492)	36,711	31,560	249,276	317,547	36,860	1,997,447	2,034,307	(167,755)



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, 2021

Employer ID #	Employer Name	2021 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%)
80203	RINGGOLD COUNTY HOSPITAL	823,812	0.107524%	150,738	5,335,129
80204	RINGGOLD COUNTY EXTENSION	5,324	0.000695%	974	34,479
80207	SUN VALLEY SANITARY DISTRICT	7,842	0.001024%	1,435	50,789
80301	CITY OF DIAGONAL	6,742	0.000880%	1,234	43,660
80303	CITY OF MOUNT AYR	41,933	0.005473%	7,673	271,564
80307	CITY OF KELLERTON	4,037	0.000527%	739	26,144
80308	CITY OF TINGLEY	914	0.000119%	167	5,917
80309	CITY OF BENTON	52	0.000007%	10	336
80310	CITY OF REDDING	113	0.000015%	21	734
80315	LOW RENT HOUSING AGENCY OF MT AYR	5,419	0.000707%	992	35,097
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	438,821	0.057275%	80,294	2,841,870
80553	DIAGONAL COMM SCH DIST	120,402	0.015715%	22,031	779,742
81201	SAC COUNTY	300,541	0.039226%	54,992	1,946,346
81203	SAC CO AGRI EXT DIST	8,561	0.001117%	1,566	55,439
81204	SAC COUNTY ASSESSOR	17,062	0.002227%	3,122	110,497
81207	SAC CO SOIL & WATER CONS DIST	2,734	0.000357%	500	17,708
81301	CITY OF ODEBOLT	15,278	0.001994%	2,795	98,942
81303	CITY OF SCHALLER	12,739	0.001663%	2,331	82,502
81304	CITY OF AUBURN	9,869	0.001288%	1,806	63,915
81305	CITY OF LAKE VIEW	53,504	0.006983%	9,790	346,498
81306	CITY OF SAC CITY	100,474	0.013114%	18,384	650,683
81307	CITY OF EARLY	11,085	0.001447%	2,028	71,790
81309	CITY OF LYTTON	10,051	0.001312%	1,839	65,091
81311	CITY OF WALL LAKE	31,707	0.004138%	5,802	205,340
81316	CITY OF NEMAHA	238	0.000031%	44	1,540
81548	SCHALLER-CRESTLAND COMM SCH DIST	246,614	0.032188%	45,125	1,597,106
81601	SAC COUNTY SOLID WASTE AGENCY	10,916	0.001425%	1,997	70,691
82201	SCOTT COUNTY	2,379,535	0.310576%	435,399	15,410,220
82205	SCOTT CO AGR EXT DIST	38,117	0.004975%	6,974	246,850
82211	WASTE COMMISSION OF SCOTT COUNTY	353,538	0.046144%	64,689	2,289,565
82301	CITY OF DAVENPORT	3,154,951	0.411783%	577,282	20,431,929
82303	CITY OF ELDRIDGE	161,308	0.021054%	29,516	1,044,655
82304	CITY OF WALCOTT	39,454	0.005150%	7,219	255,511
82305	CITY OF BUFFALO	32,442	0.004234%	5,936	210,098
82308	CITY OF BETTENDORF	1,256,551	0.164004%	229,919	8,137,607
82309	CITY OF PRINCETON	18,108	0.002363%	3,313	117,270
82311	CITY OF LE CLAIRE	80,643	0.010526%	14,756	522,258
82312	CITY OF LONG GROVE	18,981	0.002477%	3,473	122,921
82316	CITY OF BLUE GRASS	29,876	0.003899%	5,467	193,482
82317	CITY OF DIXON	2,019	0.000264%	369	13,077
82319	CITY OF RIVERDALE	16,262	0.002122%	2,976	105,314

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(4,194,110)	114,691	98,596	778,769	992,056	115,156	6,240,270	6,355,426	(524,089)
(27,105)	741	637	5,033	6,411	744	40,329	41,073	(3,387)
(39,927)	1,092	939	7,414	9,445	1,096	59,406	60,502	(4,989)
(34,322)	939	807	6,373	8,119	942	51,067	52,009	(4,289)
(213,485)	5,838	5,019	39,640	50,497	5,862	317,637	323,499	(26,677)
(20,552)	562	483	3,816	4,861	564	30,579	31,143	(2,568)
(4,651)	127	109	864	1,100	128	6,920	7,048	(581)
(264)	7	6	49	62	7	393	400	(33)
(577)	16	14	107	137	16	858	874	(72)
(27,591)	754	649	5,123	6,526	758	41,052	41,810	(3,448)
(2,234,082)	61,093	52,519	414,828	528,440	61,341	3,324,012	3,385,353	(279,167)
(612,979)	16,762	14,410	113,819	144,991	16,830	912,030	928,860	(76,597)
(1,530,083)	41,841	35,969	284,108	361,918	42,011	2,276,557	2,318,568	(191,196)
(43,583)	1,192	1,025	8,092	10,309	1,197	64,845	66,042	(5,446)
(86,865)	2,375	2,042	16,129	20,546	2,385	129,244	131,629	(10,855)
(13,921)	381	327	2,585	3,293	382	20,712	21,094	(1,740)
(77,781)	2,127	1,828	14,443	18,398	2,136	115,728	117,864	(9,719)
(64,858)	1,774	1,525	12,043	15,342	1,781	96,499	98,280	(8,104)
(50,246)	1,374	1,181	9,330	11,885	1,380	74,759	76,139	(6,279)
(272,393)	7,449	6,403	50,578	64,430	7,479	405,284	412,763	(34,038)
(511,522)	13,988	12,025	94,980	120,993	14,045	761,075	775,120	(63,919)
(56,436)	1,543	1,327	10,479	13,349	1,550	83,970	85,520	(7,052)
(51,170)	1,399	1,203	9,501	12,103	1,405	76,134	77,539	(6,394)
(161,424)	4,414	3,795	29,973	38,182	4,432	240,177	244,609	(20,171)
(1,211)	33	28	225	286	33	1,802	1,835	(151)
(1,255,535)	34,334	29,515	233,130	296,979	34,473	1,868,066	1,902,539	(156,889)
(55,572)	1,520	1,306	10,319	13,145	1,526	82,684	84,210	(6,944)
(12,114,451)	331,278	284,788	2,249,430	2,865,496	332,623	18,024,668	18,357,291	(1,513,800)
(194,057)	5,307	4,562	36,033	45,902	5,328	288,730	294,058	(24,249)
(1,799,898)	49,220	42,312	334,208	425,740	49,419	2,678,005	2,727,424	(224,912)
(16,062,172)	439,232	377,592	2,982,449	3,799,273	441,014	23,898,344	24,339,358	(2,007,100)
(821,235)	22,457	19,306	152,488	194,251	22,548	1,221,887	1,244,435	(102,620)
(200,865)	5,493	4,722	37,297	47,512	5,515	298,860	304,375	(25,100)
(165,165)	4,517	3,883	30,668	39,068	4,535	245,743	250,278	(20,639)
(6,397,225)	174,937	150,387	1,187,846	1,513,170	175,647	9,518,207	9,693,854	(799,386)
(92,189)	2,521	2,167	17,118	21,806	2,531	137,165	139,696	(11,520)
(410,564)	11,227	9,652	76,234	97,113	11,273	610,863	622,136	(51,303)
(96,632)	2,642	2,272	17,943	22,857	2,653	143,776	146,429	(12,075)
(152,102)	4,159	3,576	28,243	35,978	4,176	226,307	230,483	(19,006)
(10,280)	281	242	1,909	2,432	282	15,295	15,577	(1,285)
(82,791)	2,264	1,946	15,373	19,583	2,273	123,182	125,455	(10,345)

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, 2021

Employer ID #	Employer Name	2021 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%)
82320	CITY OF DONAHUE	1,114	0.000145%	204	7,215
82321	CITY OF MAYSVILLE	694	0.000091%	127	4,495
82322	CITY OF NEW LIBERTY	1,154	0.000151%	211	7,471
82324	CITY OF MCCAUSLAND	5,129	0.000669%	939	33,218
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	11,112,470	1.450394%	2,033,324	71,965,999
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	3,033,323	0.395908%	555,027	19,644,247
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,083,911	0.271991%	381,307	13,495,715
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	3,124,799	0.407847%	571,765	20,236,659
82553	EASTERN IOWA COMMUNITY COLLEGE	1,467,964	0.191598%	268,603	9,506,751
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	605,674	0.079052%	110,824	3,922,434
82604	AEA 9 - MISSISSIPPI BEND	2,113,134	0.275805%	386,654	13,684,966
82605	PARK VIEW WATER & SANITARY DISTRICT	20,401	0.002663%	3,733	132,121
82606	QUAD CITY GARAGE POLICY GROUP	60,136	0.007849%	11,004	389,450
83201	SHELBY COUNTY	326,446	0.042608%	59,732	2,114,113
83203	SHELBY COUNTY AG	9,902	0.001292%	1,812	64,128
83204	MYRTUE MEDICAL CENTER	1,588,536	0.207335%	290,665	10,287,592
83301	CITY OF HARLAN	116,693	0.015231%	21,352	755,718
83304	CITY OF SHELBY	22,610	0.002951%	4,137	146,425
83305	CITY OF ELK HORN	9,473	0.001236%	1,733	61,351
83306	CITY OF DEFIANCE	4,767	0.000622%	872	30,874
83307	CITY OF PANAMA	3,462	0.000452%	633	22,419
83308	CITY OF EARLING	7,263	0.000948%	1,329	47,033
83309	CITY OF IRWIN	6,451	0.000842%	1,180	41,778
83310	CITY OF PORTSMOUTH	2,400	0.000313%	439	15,544
83313	CITY OF KIRKMAN	227	0.000030%	41	1,467
83314	CITY OF WESTPHALIA	103	0.000013%	19	667
83315	CITY OF TENNANT	340	0.000044%	62	2,201
83531	HARLAN COMM SCH DIST	1,024,485	0.133715%	187,457	6,634,716
83701	HARLAN MUNICIPAL UTILITIES	163,113	0.021289%	29,846	1,056,343
84201	SIOUX COUNTY	495,272	0.064643%	90,623	3,207,453
84203	SIOUX COUNTY AGRI	11,122	0.001452%	2,035	72,027
84206	ROCK VALLEY RURAL WATER DIST	23,194	0.003027%	4,244	150,208
84301	CITY OF HAWARDEN	102,966	0.013439%	18,840	666,823
84302	CITY OF BOYDEN	16,672	0.002176%	3,051	107,971
84303	CITY OF ROCK VALLEY	95,863	0.012512%	17,541	620,826
84304	CITY OF SIOUX CENTER	315,659	0.041200%	57,758	2,044,252
84305	CITY OF MAURICE	5,937	0.000775%	1,086	38,446
84307	CITY OF ORANGE CITY	198,660	0.025929%	36,350	1,286,551
84308	CITY OF IRETON	11,224	0.001465%	2,054	72,689
84309	HAWARDEN REGIONAL HEALTHCARE	445,420	0.058136%	81,501	2,884,606
84311	CITY OF GRANVILLE	8,005	0.001045%	1,465	51,841

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(5,672)	155	133	1,053	1,341	156	8,440	8,596	(709)	
(3,533)	97	83	656	836	97	5,257	5,354	(442)	
(5,873)	161	138	1,090	1,389	161	8,738	8,899	(734)	
(26,114)	714	614	4,849	6,177	717	38,854	39,571	(3,263)	
(56,574,701)	1,547,077	1,329,968	10,504,876	13,381,921	1,553,355	84,175,516	85,728,871	(7,069,475)	
(15,442,951)	422,299	363,035	2,867,471	3,652,805	424,013	22,977,026	23,401,039	(1,929,724)	
(10,609,399)	290,122	249,407	1,969,969	2,509,498	291,299	15,785,354	16,076,653	(1,325,732)	
(15,908,664)	435,034	373,983	2,953,945	3,762,962	436,800	23,669,945	24,106,745	(1,987,918)	
(7,473,552)	204,370	175,689	1,387,701	1,767,760	205,199	11,119,636	11,324,835	(933,882)	
(3,083,547)	84,322	72,489	572,558	729,369	84,664	4,587,901	4,672,565	(385,315)	
(10,758,176)	294,190	252,905	1,997,595	2,544,690	295,384	16,006,714	16,302,098	(1,344,323)	
(103,864)	2,840	2,442	19,286	24,568	2,852	154,536	157,388	(12,979)	
(306,159)	8,372	7,197	56,848	72,417	8,406	455,523	463,929	(38,257)	
(1,661,969)	45,448	39,070	308,597	393,115	45,632	2,472,786	2,518,418	(207,677)	
(50,413)	1,379	1,185	9,361	11,925	1,384	75,008	76,392	(6,300)	
(8,087,395)	221,156	190,120	1,501,680	1,912,956	222,053	12,032,952	12,255,005	(1,010,586)	
(594,093)	16,246	13,966	110,312	140,524	16,312	883,931	900,243	(74,237)	
(115,109)	3,148	2,706	21,374	27,228	3,161	171,267	174,428	(14,384)	
(48,230)	1,319	1,134	8,955	11,408	1,324	71,760	73,084	(6,027)	
(24,271)	664	571	4,507	5,742	666	36,112	36,778	(3,033)	
(17,624)	482	414	3,273	4,169	484	26,223	26,707	(2,202)	
(36,974)	1,011	869	6,865	8,745	1,015	55,013	56,028	(4,620)	
(32,843)	898	772	6,098	7,768	902	48,865	49,767	(4,104)	
(12,220)	334	287	2,269	2,890	336	18,181	18,517	(1,527)	
(1,153)	32	27	214	273	32	1,716	1,748	(144)	
(525)	14	12	97	123	14	781	795	(66)	
(1,730)	47	41	321	409	48	2,574	2,622	(216)	
(5,215,756)	142,629	122,613	968,470	1,233,712	143,208	7,760,341	7,903,549	(651,752)	
(830,424)	22,709	19,522	154,194	196,425	22,801	1,235,558	1,258,359	(103,768)	
(2,521,478)	68,952	59,275	468,192	596,419	69,231	3,751,619	3,820,850	(315,079)	
(56,623)	1,548	1,331	10,514	13,393	1,555	84,247	85,802	(7,075)	
(118,083)	3,229	2,776	21,926	27,931	3,242	175,692	178,934	(14,755)	
(524,210)	14,335	12,323	97,336	123,994	14,393	779,954	794,347	(65,504)	
(84,879)	2,321	1,995	15,760	20,076	2,331	126,289	128,620	(10,606)	
(488,051)	13,346	11,473	90,622	115,441	13,400	726,153	739,553	(60,986)	
(1,607,050)	43,946	37,779	298,399	380,124	44,124	2,391,073	2,435,197	(200,814)	
(30,224)	826	711	5,612	7,149	830	44,969	45,799	(3,777)	
(1,011,397)	27,657	23,776	187,798	239,231	27,770	1,504,823	1,532,593	(126,382)	
(57,143)	1,563	1,343	10,610	13,516	1,569	85,021	86,590	(7,140)	
(2,267,678)	62,011	53,309	421,066	536,386	62,263	3,373,999	3,436,262	(283,365)	
(40,754)	1,114	958	7,567	9,639	1,119	60,636	61,755	(5,092)	

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, 2021

Employer ID #	Employer Name	2021 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%)
84312	CITY OF ALTON	42,565	0.005556%	7,788	275,658
84314	CITY OF HOSPERS	19,750	0.002578%	3,614	127,901
84317	CITY OF HULL	49,512	0.006462%	9,060	320,646
84318	CITY OF CHATSWORTH	113	0.000015%	21	734
84319	CITY OF MATLOCK	327	0.000043%	60	2,116
84320	ORANGE CITY AREA HEALTH SYSTEM	2,225,249	0.290438%	407,169	14,411,043
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	142	0.000018%	26	917
84544	SIOUX CENTER COMM SCH DIST	1,072,558	0.139990%	196,253	6,946,046
84545	BOYDEN HULL COMM SCH DIST	444,950	0.058075%	81,415	2,881,562
84546	ROCK VALLEY COMM SCH DIST	626,628	0.081787%	114,658	4,058,134
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	597,247	0.077952%	109,282	3,867,858
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	1,059,879	0.138335%	193,933	6,863,930
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	32,776	0.004278%	5,997	212,264
85001	IOWA STATE UNIV OF SCIENCE & TECH	6,951,694	0.907331%	1,271,999	45,020,193
85002	DEPT OF TRANSPORTATION	15,644,450	2.041905%	2,862,571	101,315,766
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	818,040	0.106770%	149,682	5,297,747
85101	DEPT OF TRANS PROTECTION OCCUPATION	906	0.000118%	166	5,870
85201	STORY COUNTY	1,187,592	0.155004%	217,302	7,691,024
85203	STORY CO AGR EXT DIST	18,860	0.002462%	3,451	122,142
85204	STORY CO MEDICAL CENTER	1,165,512	0.152122%	213,261	7,548,025
85301	CITY OF HUXLEY	89,605	0.011695%	16,396	580,298
85302	CITY OF MAXWELL	15,259	0.001992%	2,792	98,821
85303	CITY OF AMES	2,658,560	0.346994%	486,455	17,217,230
85305	CITY OF STORY CITY	82,787	0.010805%	15,148	536,138
85308	CITY OF KELLEY	1,050	0.000137%	192	6,800
85310	CITY OF COLLINS	12,384	0.001616%	2,266	80,198
85311	CITY OF GILBERT	20,175	0.002633%	3,692	130,658
85312	CITY OF SLATER	37,159	0.004850%	6,799	240,650
85313	CITY OF CAMBRIDGE	12,920	0.001686%	2,364	83,675
85315	CITY OF COLO	17,202	0.002245%	3,148	111,404
85318	CITY OF NEVADA	181,310	0.023665%	33,176	1,174,192
85322	CITY OF ROLAND	29,865	0.003898%	5,465	193,408
85323	CITY OF ZEARING	8,660	0.001130%	1,585	56,082
85325	CITY OF MCCALLSBURG	3,700	0.000483%	677	23,961
85327	MARY GREELEY MEDICAL CENTER	6,305,452	0.822984%	1,153,752	40,835,038
85544	AMES COMMUNITY SCHOOL DISTRICT	3,368,693	0.439680%	616,392	21,816,155
85545	GILBERT COMMUNITY SCHOOL DISTRICT	1,044,639	0.136346%	191,145	6,765,237
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	737,454	0.096252%	134,937	4,775,862
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,106,353	0.144401%	202,437	7,164,903
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	305,924	0.039929%	55,977	1,981,210
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,093,935	0.142780%	200,165	7,084,482

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(216,703)	5,926	5,094	40,238	51,258	5,950	322,425	328,375	(27,079)	
(100,547)	2,750	2,364	18,670	23,784	2,761	149,600	152,361	(12,564)	
(252,069)	6,893	5,926	46,805	59,624	6,921	375,045	381,966	(31,498)	
(577)	16	14	107	137	16	858	874	(72)	
(1,663)	45	39	309	393	46	2,475	2,521	(208)	
(11,328,968)	309,799	266,323	2,103,580	2,679,702	311,056	16,855,974	17,167,030	(1,415,648)	
(721)	20	17	134	171	20	1,073	1,093	(90)	
(5,460,502)	149,321	128,366	1,013,914	1,291,601	149,927	8,124,490	8,274,417	(682,335)	
(2,265,285)	61,946	53,253	420,622	535,821	62,197	3,370,439	3,432,636	(283,066)	
(3,190,225)	87,239	74,996	592,366	754,601	87,593	4,746,624	4,834,217	(398,645)	
(3,040,643)	83,149	71,480	564,591	719,220	83,486	4,524,067	4,607,553	(379,953)	
(5,395,948)	147,556	126,849	1,001,928	1,276,333	148,155	8,028,442	8,176,597	(674,268)	
(166,867)	4,563	3,923	30,984	39,470	4,582	248,276	252,858	(20,851)	
(35,391,769)	967,813	831,996	6,571,598	8,371,407	971,742	52,658,173	53,629,915	(4,422,492)	
(79,647,464)	2,178,018	1,872,366	14,789,062	18,839,446	2,186,857	118,504,672	120,691,529	(9,952,606)	
(4,164,723)	113,887	97,905	773,312	985,104	114,350	6,196,545	6,310,895	(520,416)	
(4,615)	126	108	857	1,091	127	6,866	6,993	(577)	
(6,046,152)	165,336	142,134	1,122,659	1,430,129	166,007	8,995,858	9,161,865	(755,516)	
(96,019)	2,626	2,257	17,829	22,712	2,636	142,864	145,500	(11,998)	
(5,933,737)	162,262	139,491	1,101,785	1,403,538	162,921	8,828,599	8,991,520	(741,469)	
(456,190)	12,475	10,724	84,706	107,905	12,525	678,749	691,274	(57,005)	
(77,686)	2,124	1,826	14,425	18,375	2,133	115,587	117,720	(9,708)	
(13,534,998)	370,124	318,183	2,513,199	3,201,506	371,627	20,138,250	20,509,877	(1,691,309)	
(421,474)	11,526	9,908	78,260	99,694	11,572	627,097	638,669	(52,667)	
(5,346)	146	126	993	1,265	147	7,954	8,101	(668)	
(63,046)	1,724	1,482	11,706	14,912	1,731	93,804	95,535	(7,878)	
(102,714)	2,809	2,415	19,072	24,296	2,820	152,825	155,645	(12,835)	
(189,182)	5,173	4,447	35,128	44,748	5,194	281,478	286,672	(23,640)	
(65,779)	1,799	1,546	12,214	15,559	1,806	97,871	99,677	(8,220)	
(87,578)	2,395	2,059	16,262	20,716	2,405	130,304	132,709	(10,944)	
(923,069)	25,242	21,700	171,397	218,339	25,344	1,373,402	1,398,746	(115,345)	
(152,044)	4,158	3,574	28,232	35,964	4,175	226,220	230,395	(18,999)	
(44,088)	1,206	1,036	8,186	10,428	1,211	65,597	66,808	(5,509)	
(18,836)	515	443	3,498	4,456	517	28,026	28,543	(2,354)	
(32,101,688)	877,844	754,652	5,960,691	7,593,187	881,407	47,762,979	48,644,386	(4,011,370)	
(17,150,356)	468,989	403,173	3,184,504	4,056,666	470,892	25,517,414	25,988,306	(2,143,078)	
(5,318,362)	145,434	125,025	987,522	1,257,981	146,025	7,913,005	8,059,030	(664,573)	
(3,754,453)	102,668	88,260	697,133	888,061	103,085	5,586,119	5,689,204	(469,150)	
(5,632,552)	154,026	132,411	1,045,861	1,332,298	154,651	8,380,477	8,535,128	(703,834)	
(1,557,490)	42,591	36,614	289,197	368,402	42,764	2,317,335	2,360,099	(194,621)	
(5,569,331)	152,297	130,925	1,034,122	1,317,344	152,916	8,286,413	8,439,329	(695,934)	

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, 2021

Employer ID #	Employer Name	2021 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%)
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	279,080	0.036425%	51,065	1,807,362
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	59,887	0.007816%	10,958	387,839
86201	TAMA COUNTY	503,824	0.065759%	92,188	3,262,837
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	14,715	0.001921%	2,692	95,295
86204	TAMA COUNTY ASSESSOR	18,805	0.002454%	3,441	121,784
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	84	0.000011%	15	546
86301	CITY OF TAMA	47,674	0.006222%	8,723	308,743
86302	CITY OF GLADBROOK	14,616	0.001908%	2,674	94,659
86303	CITY OF TRAER	16,985	0.002217%	3,108	109,997
86304	CITY OF ELBERON	1,991	0.000260%	364	12,896
86305	CITY OF GARWIN	3,040	0.000397%	556	19,690
86306	CITY OF DYSART	23,140	0.003020%	4,234	149,858
86307	CITY OF CHELSEA	4,007	0.000523%	733	25,948
86308	CITY OF TOLEDO	46,755	0.006102%	8,555	302,791
86309	CITY OF CLUTIER	2,254	0.000294%	412	14,594
86315	CITY OF MONTOUR	6,334	0.000827%	1,159	41,019
86319	CITY OF VINING	218	0.000028%	40	1,412
86320	CITY OF LINCOLN	476	0.000062%	87	3,081
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,086,872	0.141858%	198,872	7,038,746
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	342,552	0.044710%	62,679	2,218,420
86594	GMG COMMUNITY SCHOOL DISTRICT	290,465	0.037911%	53,148	1,881,094
86701	TRAER MUNICIPAL UTILITIES	55,616	0.007259%	10,177	360,181
87201	TAYLOR COUNTY	258,289	0.033712%	47,261	1,672,716
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	11,608	0.001515%	2,124	75,175
87205	TAYLOR CO SOIL & WATER CONS DIST	4,827	0.000630%	883	31,261
87301	CITY OF BEDFORD	40,501	0.005286%	7,411	262,288
87305	CITY OF NEW MARKET	6,889	0.000899%	1,261	44,615
87306	CITY OF CLEARFIELD	7,719	0.001007%	1,412	49,988
87307	CITY OF GRAVITY	453	0.000059%	83	2,934
87308	CITY OF BLOCKTON	1,838	0.000240%	336	11,906
87309	CITY OF CONWAY	76	0.000010%	14	489
87310	CITY OF LENOX	39,657	0.005176%	7,256	256,822
87313	CITY OF SHARPSBURG	121	0.000016%	22	786
87314	LOW RENT HOUSING AGENCY OF LENOX	1,627	0.000212%	298	10,537
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	376,604	0.049154%	68,910	2,438,945
87563	LENOX COMMUNITY SCHOOL DISTRICT	331,457	0.043262%	60,649	2,146,566
87703	LENOX MUNICIPAL LIGHT AND WATER	43,045	0.005618%	7,876	278,766
88201	UNION COUNTY	227,112	0.029643%	41,556	1,470,810
88203	UNION COUNTY AGRI	10,471	0.001367%	1,916	67,815
88204	GREATER REGIONAL MEDICAL CENTER	2,820,574	0.368140%	516,099	18,266,455
88205	UNION COUNTY ASSESSOR	14,584	0.001903%	2,668	94,446

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,420,823)	38,853	33,401	263,821	336,075	39,011	2,113,993	2,153,004	(177,544)
(304,892)	8,337	7,167	56,613	72,117	8,371	453,638	462,009	(38,099)
(2,565,017)	70,142	60,299	476,276	606,717	70,427	3,816,399	3,886,826	(320,520)
(74,914)	2,049	1,761	13,910	17,720	2,057	111,462	113,519	(9,361)
(95,738)	2,618	2,251	17,777	22,646	2,629	142,445	145,074	(11,963)
(430)	12	10	80	102	12	639	651	(54)
(242,712)	6,637	5,706	45,067	57,410	6,664	361,123	367,787	(30,329)
(74,414)	2,035	1,749	13,817	17,601	2,043	110,718	112,761	(9,299)
(86,472)	2,365	2,033	16,056	20,454	2,374	128,659	131,033	(10,805)
(10,138)	277	238	1,882	2,397	278	15,084	15,362	(1,267)
(15,479)	423	364	2,874	3,661	425	23,031	23,456	(1,934)
(117,808)	3,222	2,769	21,875	27,866	3,235	175,282	178,517	(14,721)
(20,398)	558	480	3,788	4,826	560	30,350	30,910	(2,549)
(238,033)	6,509	5,596	44,198	56,303	6,536	354,161	360,697	(29,744)
(11,473)	314	270	2,130	2,714	315	17,070	17,385	(1,434)
(32,246)	882	758	5,988	7,628	885	47,978	48,863	(4,029)
(1,110)	30	26	206	262	30	1,652	1,682	(139)
(2,422)	66	57	450	573	67	3,604	3,671	(303)
(5,533,376)	151,314	130,079	1,027,446	1,308,839	151,928	8,232,917	8,384,845	(691,441)
(1,743,969)	47,690	40,997	323,823	412,510	47,884	2,594,790	2,642,674	(217,923)
(1,478,786)	40,438	34,764	274,583	349,785	40,603	2,200,234	2,240,837	(184,786)
(283,149)	7,743	6,656	52,576	66,975	7,774	421,288	429,062	(35,382)
(1,314,974)	35,959	30,913	244,166	311,038	36,105	1,956,503	1,992,608	(164,317)
(59,097)	1,616	1,389	10,973	13,978	1,623	87,928	89,551	(7,385)
(24,576)	672	578	4,563	5,813	675	36,565	37,240	(3,071)
(206,193)	5,638	4,847	38,286	48,771	5,661	306,787	312,448	(25,765)
(35,073)	959	824	6,512	8,295	963	52,184	53,147	(4,383)
(39,297)	1,075	924	7,297	9,296	1,079	58,469	59,548	(4,911)
(2,307)	63	54	428	545	63	3,432	3,495	(288)
(9,360)	256	220	1,738	2,214	257	13,926	14,183	(1,170)
(384)	11	9	71	91	11	572	583	(48)
(201,896)	5,521	4,746	37,488	47,755	5,543	300,394	305,937	(25,229)
(618)	17	15	115	147	17	919	936	(77)
(8,283)	227	195	1,538	1,960	227	12,325	12,552	(1,035)
(1,917,330)	52,431	45,073	356,013	453,517	52,644	2,852,729	2,905,373	(239,586)
(1,687,482)	46,145	39,670	313,334	399,149	46,333	2,510,745	2,557,078	(210,865)
(219,147)	5,993	5,152	40,692	51,837	6,017	326,061	332,078	(27,384)
(1,156,249)	31,618	27,181	214,694	273,493	31,747	1,720,343	1,752,090	(144,483)
(53,311)	1,458	1,253	9,899	12,610	1,464	79,320	80,784	(6,662)
(14,359,826)	392,680	337,573	2,666,354	3,396,607	394,274	21,365,483	21,759,757	(1,794,378)
(74,247)	2,030	1,745	13,786	17,561	2,039	110,469	112,508	(9,278)



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, 2021

Employer ID #	Employer Name	2021 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%)
88301	CITY OF CRESTON	124,233	0.016215%	22,732	804,549
88302	CITY OF LORIMOR	4,589	0.000599%	840	29,720
88306	CITY OF AFTON	10,707	0.001397%	1,959	69,341
88309	CITY OF CROMWELL	354	0.000046%	65	2,293
88310	CITY OF ARISPE	283	0.000037%	52	1,834
88311	AFTON HOUSING COMMISSION	6,941	0.000906%	1,270	44,950
88312	CITY OF SHANNON CITY	113	0.000015%	21	734
88313	CITY OF THAYER	142	0.000018%	26	917
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,019,452	0.133058%	186,536	6,602,122
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	393,043	0.051300%	71,918	2,545,408
88535	SOUTHWESTERN COMMUNITY COLLEGE	434,521	0.056713%	79,507	2,814,022
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	37,309	0.004870%	6,827	241,621
88603	SO IOWA REGIONAL HOUSING AUTHORITY	54,516	0.007115%	9,975	353,055
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	143,924	0.018785%	26,335	932,074
88701	CRESTON CITY WATER WORKS	111,362	0.014535%	20,377	721,195
89201	VAN BUREN COUNTY	202,645	0.026449%	37,079	1,312,360
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	6,543	0.000854%	1,197	42,372
89204	VAN BUREN COUNTY HOSPITAL	800,290	0.104453%	146,434	5,182,796
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	3,661	0.000478%	670	23,708
89301	CITY OF FARMINGTON	10,668	0.001392%	1,952	69,090
89302	CITY OF BONAPARTE	5,167	0.000674%	945	33,463
89303	CITY OF MILTON	4,704	0.000614%	861	30,465
89304	CITY OF STOCKPORT	3,004	0.000392%	550	19,454
89305	CITY OF KEOSAUQUA	22,001	0.002872%	4,026	142,485
89306	CITY OF CANTRIL	2,224	0.000290%	407	14,406
89308	CITY OF BIRMINGHAM	5,587	0.000729%	1,022	36,182
89701	KEOSAUQUA LIGHT AND POWER	17,768	0.002319%	3,251	115,071
90201	WAPELLO COUNTY	438,154	0.057188%	80,172	2,837,552
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	14,405	0.001880%	2,636	93,290
90210	WAPELLO COUNTY SOIL & WATER	6,269	0.000818%	1,147	40,597
90301	CITY OF OTTUMWA	574,825	0.075026%	105,180	3,722,653
90302	CITY OF AGENCY	10,941	0.001428%	2,002	70,859
90304	CITY OF ELDON	15,599	0.002036%	2,854	101,022
90308	CITY OF EDDYVILLE	12,793	0.001670%	2,341	82,849
90309	CITY OF BLAKESBURG	4,784	0.000624%	875	30,979
90312	CITY OF CHILlicothe	396	0.000052%	73	2,568
90315	EDDYVILLE PUBLIC LIBRARY	2,896	0.000378%	530	18,758
90316	OTTUMWA HOUSING AUTHORITY	61,242	0.007993%	11,206	396,611
90320	EDDYVILLE COMMUNITY FIRE AGENCY	559	0.000073%	102	3,622
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	556,294	0.072607%	101,789	3,602,639
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	3,012,362	0.393172%	551,192	19,508,498

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(632,481)	17,296	14,868	117,440	149,604	17,366	941,046	958,412	(79,034)	
(23,364)	639	549	4,338	5,526	641	34,762	35,403	(2,919)	
(54,511)	1,491	1,281	10,122	12,894	1,497	81,105	82,602	(6,812)	
(1,802)	49	42	335	426	49	2,682	2,731	(225)	
(1,442)	39	34	268	341	40	2,145	2,185	(180)	
(35,336)	966	831	6,561	8,358	970	52,576	53,546	(4,416)	
(577)	16	14	107	137	16	858	874	(72)	
(721)	20	17	134	171	20	1,073	1,093	(90)	
(5,190,132)	141,928	122,010	963,712	1,227,650	142,504	7,722,216	7,864,720	(648,550)	
(2,001,024)	54,719	47,040	371,553	473,312	54,942	2,977,253	3,032,195	(250,044)	
(2,212,190)	60,494	52,005	410,763	523,262	60,739	3,291,440	3,352,179	(276,431)	
(189,946)	5,194	4,465	35,269	44,928	5,215	282,614	287,829	(23,735)	
(277,547)	7,590	6,525	51,535	65,650	7,621	412,953	420,574	(34,682)	
(732,733)	20,037	17,225	136,055	173,317	20,118	1,090,207	1,110,325	(91,561)	
(566,954)	15,504	13,328	105,273	134,105	15,567	843,551	859,118	(70,846)	
(1,031,687)	28,212	24,253	191,565	244,030	28,327	1,535,011	1,563,338	(128,918)	
(33,310)	911	783	6,185	7,879	915	49,561	50,476	(4,162)	
(4,074,356)	111,416	95,781	756,533	963,730	111,868	6,062,092	6,173,960	(509,124)	
(18,637)	510	438	3,461	4,409	512	27,730	28,242	(2,329)	
(54,314)	1,485	1,277	10,085	12,847	1,491	80,812	82,303	(6,787)	
(26,306)	719	618	4,885	6,222	722	39,140	39,862	(3,287)	
(23,949)	655	563	4,447	5,665	658	35,633	36,291	(2,993)	
(15,294)	418	360	2,840	3,618	420	22,755	23,175	(1,911)	
(112,012)	3,063	2,633	20,798	26,494	3,075	166,658	169,733	(13,997)	
(11,325)	310	266	2,103	2,679	311	16,850	17,161	(1,415)	
(28,444)	778	669	5,281	6,728	781	42,320	43,101	(3,554)	
(90,461)	2,474	2,127	16,797	21,398	2,484	134,593	137,077	(11,304)	
(2,230,687)	61,000	52,439	414,197	527,636	61,247	3,318,962	3,380,209	(278,743)	
(73,338)	2,005	1,724	13,618	17,347	2,014	109,117	111,131	(9,164)	
(31,915)	873	750	5,926	7,549	876	47,485	48,361	(3,988)	
(2,926,493)	80,027	68,796	543,396	692,219	80,352	4,354,227	4,434,579	(365,689)	
(55,704)	1,523	1,310	10,343	13,176	1,529	82,880	84,409	(6,961)	
(79,417)	2,172	1,867	14,746	18,785	2,181	118,161	120,342	(9,924)	
(65,130)	1,781	1,531	12,093	15,405	1,788	96,905	98,693	(8,139)	
(24,354)	666	573	4,522	5,761	669	36,235	36,904	(3,043)	
(2,019)	55	47	375	477	55	3,003	3,058	(252)	
(14,746)	403	347	2,738	3,488	405	21,940	22,345	(1,843)	
(311,789)	8,526	7,330	57,893	73,749	8,561	463,899	472,460	(38,961)	
(2,847)	78	67	529	674	78	4,236	4,314	(356)	
(2,832,147)	77,447	66,579	525,877	669,903	77,761	4,213,852	4,291,613	(353,900)	
(15,336,235)	419,380	360,527	2,847,656	3,627,563	421,083	22,818,247	23,239,330	(1,916,389)	

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, 2021

Employer ID #	Employer Name	2021 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%)
90551	INDIAN HILLS COMMUNITY COLLEGE	1,281,866	0.167308%	234,552	8,301,554
90602	AREA XV REGIONAL PLANNING COMMISSION	27,364	0.003572%	5,007	177,216
90604	AREA XV MULTI-COUNTY HOUSING AGY	30,320	0.003957%	5,548	196,358
90701	OTTUMWA WATERWORKS	171,371	0.022367%	31,357	1,109,827
90702	EDDYVILLE WATER DEPARTMENT	28	0.000004%	5	183
91201	WARREN COUNTY	770,192	0.100525%	140,927	4,987,879
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	11,973	0.001563%	2,191	77,536
91206	WARREN CTY HOUSING AUTHORITY	7,807	0.001019%	1,428	50,559
91211	WARREN CO SOIL & WATER CONS DISTRICT	2,960	0.000386%	542	19,171
91301	CITY OF INDIANOLA	506,494	0.066107%	92,677	3,280,130
91303	CITY OF CARLISLE	102,814	0.013419%	18,812	665,836
91304	CITY OF LACONA	5,746	0.000750%	1,051	37,212
91305	CITY OF MILO	13,765	0.001797%	2,519	89,145
91306	CITY OF NEW VIRGINIA	4,160	0.000543%	761	26,942
91307	CITY OF NORWALK	260,757	0.034034%	47,713	1,688,703
91308	CITY OF CUMMING	4,991	0.000651%	913	32,325
91311	CITY OF HARTFORD	8,025	0.001047%	1,468	51,971
91312	CITY OF ST MARYS	1,961	0.000256%	359	12,698
91313	CITY OF MARTENSDALE	7,608	0.000993%	1,392	49,271
91318	CITY OF SPRING HILL	126	0.000016%	23	813
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000133%	187	6,603
91320	NEW VIRGINIA PUBLIC LIBRARY	726	0.000095%	133	4,703
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,499,685	0.326258%	457,384	16,188,328
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	394,976	0.051552%	72,271	2,557,920
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	366,613	0.047850%	67,082	2,374,242
91566	NORWALK COMMUNITY SCHOOL DISTRICT	2,117,702	0.276401%	387,490	13,714,553
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,348,749	0.176038%	246,790	8,734,695
91604	WARREN WATER DISTRICT	48,843	0.006375%	8,937	316,318
92201	WASHINGTON COUNTY	569,433	0.074322%	104,193	3,687,732
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	15,229	0.001988%	2,787	98,626
92204	WASHINGTON COUNTY HOSPITAL	1,632,477	0.213070%	298,705	10,572,162
92207	WASHINGTON CO SOIL & WATER CONS DIS	1,949	0.000254%	357	12,623
92301	CITY OF WASHINGTON	194,975	0.025448%	35,676	1,262,688
92302	CITY OF WELLMAN	42,740	0.005578%	7,820	276,791
92303	CITY OF RIVERSIDE	21,567	0.002815%	3,946	139,669
92304	CITY OF BRIGHTON	12,233	0.001597%	2,238	79,220
92305	CITY OF KALONA	47,338	0.006178%	8,662	306,565
92308	CITY OF AINSWORTH	4,954	0.000647%	907	32,085
92309	CITY OF CRAWFORDSVILLE	1,673	0.000218%	306	10,834
92311	CITY OF WEST CHESTER	770	0.000101%	141	4,989
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	1,058,075	0.138099%	193,603	6,852,253

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(6,526,109)	178,461	153,417	1,211,778	1,543,656	179,185	9,709,969	9,889,154	(815,491)
(139,315)	3,810	3,275	25,868	32,953	3,825	207,282	211,107	(17,409)
(154,363)	4,221	3,629	28,662	36,512	4,238	229,672	233,910	(19,289)
(872,469)	23,858	20,510	162,001	206,369	23,955	1,298,116	1,322,071	(109,022)
(144)	4	3	27	34	4	215	219	(18)
(3,921,127)	107,226	92,178	728,081	927,485	107,661	5,834,107	5,941,768	(489,977)
(60,954)	1,667	1,433	11,318	14,418	1,674	90,691	92,365	(7,617)
(39,746)	1,087	934	7,380	9,401	1,091	59,137	60,228	(4,967)
(15,071)	412	354	2,798	3,564	414	22,423	22,837	(1,883)
(2,578,612)	70,514	60,618	478,801	609,933	70,800	3,836,626	3,907,426	(322,219)
(523,435)	14,314	12,305	97,192	123,811	14,372	778,800	793,172	(65,407)
(29,253)	800	688	5,432	6,920	803	43,525	44,328	(3,655)
(70,080)	1,916	1,647	13,013	16,576	1,924	104,269	106,193	(8,757)
(21,180)	579	498	3,933	5,010	582	31,512	32,094	(2,647)
(1,327,542)	36,303	31,208	246,500	314,011	36,450	1,975,203	2,011,653	(165,887)
(25,411)	695	597	4,718	6,010	698	37,809	38,507	(3,175)
(40,856)	1,117	960	7,586	9,663	1,122	60,788	61,910	(5,105)
(9,982)	273	235	1,853	2,361	274	14,852	15,126	(1,247)
(38,734)	1,059	911	7,192	9,162	1,063	57,630	58,693	(4,840)
(639)	17	15	119	151	18	951	969	(80)
(5,190)	142	122	964	1,228	143	7,723	7,866	(649)
(3,697)	101	87	686	874	102	5,501	5,603	(462)
(12,726,146)	348,006	299,168	2,363,010	3,010,184	349,418	18,934,787	19,284,205	(1,590,237)
(2,010,860)	54,988	47,272	373,380	475,640	55,212	2,991,888	3,047,100	(251,273)
(1,866,465)	51,040	43,877	346,568	441,485	51,247	2,777,048	2,828,295	(233,230)
(10,781,435)	294,826	253,452	2,001,913	2,550,191	296,023	16,041,319	16,337,342	(1,347,229)
(6,866,614)	187,773	161,421	1,275,003	1,624,197	188,535	10,216,595	10,405,130	(858,040)
(248,667)	6,800	5,846	46,173	58,819	6,828	369,983	376,811	(31,073)
(2,899,041)	79,276	68,151	538,298	685,725	79,598	4,313,381	4,392,979	(362,259)
(77,533)	2,120	1,823	14,396	18,339	2,129	115,359	117,488	(9,688)
(8,311,104)	227,273	195,379	1,543,219	1,965,871	228,196	12,365,801	12,593,997	(1,038,541)
(9,923)	271	233	1,843	2,347	272	14,764	15,036	(1,240)
(992,639)	27,144	23,335	184,315	234,794	27,255	1,476,912	1,504,167	(124,038)
(217,594)	5,950	5,115	40,403	51,468	5,974	323,750	329,724	(27,190)
(109,798)	3,003	2,581	20,388	25,972	3,015	163,365	166,380	(13,720)
(62,278)	1,703	1,464	11,564	14,731	1,710	92,661	94,371	(7,782)
(241,000)	6,590	5,665	44,749	57,004	6,617	358,576	365,193	(30,115)
(25,223)	690	593	4,683	5,966	693	37,528	38,221	(3,152)
(8,517)	233	200	1,581	2,014	234	12,672	12,906	(1,064)
(3,922)	107	92	728	927	108	5,835	5,943	(490)
(5,386,768)	147,305	126,633	1,000,223	1,274,161	147,903	8,014,785	8,162,688	(673,121)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,240,518	0.161912%	226,986	8,033,781
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	399,244	0.052109%	73,052	2,585,564
93201	WAYNE COUNTY	248,107	0.032383%	45,398	1,606,778
93203	WAYNE CO AGR EXT DIST	8,768	0.001144%	1,604	56,782
93204	WAYNE COUNTY HOSPITAL	1,500,421	0.195834%	274,542	9,716,948
93301	CITY OF CORYDON	17,426	0.002274%	3,188	112,851
93302	CITY OF SEYMOUR	11,917	0.001555%	2,181	77,176
93303	CITY OF HUMESTON	11,148	0.001455%	2,040	72,195
93304	CITY OF ALLERTON	6,618	0.000864%	1,211	42,858
93305	CITY OF LINEVILLE	2,620	0.000342%	479	16,971
93306	CITY OF CLIO	159	0.000021%	29	1,027
93309	CITY OF PROMISE CITY	453	0.000059%	83	2,934
93314	SEYMOUR PUBLIC LIBRARY	955	0.000125%	175	6,184
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	201,230	0.026264%	36,820	1,303,197
93537	WAYNE COMMUNITY SCHOOL DISTRICT	403,182	0.052623%	73,773	2,611,064
94201	WEBSTER COUNTY	737,858	0.096305%	135,011	4,778,476
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	22,069	0.002880%	4,038	142,923
94207	WEBSTER CO SOIL & WATER CONS DIST	501	0.000065%	92	3,243
94301	CITY OF FORT DODGE	653,034	0.085234%	119,490	4,229,144
94303	CITY OF CALLENDER	9,926	0.001296%	1,816	64,283
94304	CALLENDER CEMETERY - WEBSTER COUNTY	278	0.000036%	51	1,797
94305	CITY OF GOWRIE	12,200	0.001592%	2,232	79,012
94306	CITY OF HARCOURT	2,110	0.000275%	386	13,666
94307	CITY OF DAYTON	20,787	0.002713%	3,804	134,621
94308	CITY OF LEHIGH	10,293	0.001343%	1,883	66,658
94313	CITY OF MOORLAND	1,557	0.000203%	285	10,086
94314	CITY OF OTHO	5,962	0.000778%	1,091	38,609
94316	CITY OF BARNUM	1,087	0.000142%	199	7,042
94317	CITY OF CLARE	2,327	0.000304%	426	15,069
94318	CITY OF DUNCOMBE	10,611	0.001385%	1,941	68,715
94319	CITY OF BADGER	14,340	0.001872%	2,624	92,869
94320	COMMUNITY LIBRARY	674	0.000088%	123	4,364
94321	CITY OF VINCENT	3,361	0.000439%	615	21,765
94325	MUNIC HOUSING AGENCY OF FT DODGE	84,360	0.011011%	15,436	546,331
94326	CLARE PUBLIC LIBRARY	1,242	0.000162%	227	8,046
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,527,619	0.329903%	462,495	16,369,233
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,246,321	0.162669%	228,048	8,071,362
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	439,205	0.057325%	80,364	2,844,357
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	122,459	0.015983%	22,407	793,063
94602	AEA 8 - PRAIRIE LAKES	1,486,236	0.193983%	271,946	9,625,081
94608	N. CENTRAL IA REGIONAL SOLID WST.	85,210	0.011122%	15,591	551,832

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(6,315,604)	172,705	148,468	1,172,691	1,493,864	173,406	9,396,767	9,570,173	(789,187)
(2,032,592)	55,583	47,782	377,415	480,780	55,808	3,024,223	3,080,031	(253,989)
(1,263,138)	34,541	29,694	234,541	298,776	34,682	1,879,379	1,914,061	(157,839)
(44,638)	1,221	1,049	8,289	10,559	1,226	66,416	67,642	(5,578)
(7,638,794)	208,888	179,574	1,418,383	1,806,845	209,736	11,365,495	11,575,231	(954,530)
(88,715)	2,426	2,086	16,473	20,985	2,436	131,997	134,433	(11,086)
(60,670)	1,659	1,426	11,265	14,350	1,666	90,269	91,935	(7,581)
(56,755)	1,552	1,334	10,538	13,424	1,558	84,443	86,001	(7,092)
(33,692)	921	792	6,256	7,969	925	50,130	51,055	(4,210)
(13,341)	365	314	2,477	3,156	366	19,850	20,216	(1,667)
(807)	22	19	150	191	22	1,201	1,223	(101)
(2,307)	63	54	428	545	63	3,432	3,495	(288)
(4,862)	133	114	903	1,150	133	7,233	7,366	(608)
(1,024,483)	28,015	24,084	190,228	242,327	28,129	1,524,293	1,552,422	(128,018)
(2,052,638)	56,131	48,254	381,137	485,522	56,359	3,054,049	3,110,408	(256,494)
(3,756,508)	102,724	88,309	697,514	888,547	103,141	5,589,177	5,692,318	(469,407)
(112,357)	3,072	2,641	20,863	26,576	3,085	167,171	170,256	(14,040)
(2,549)	70	60	473	603	70	3,793	3,863	(319)
(3,324,661)	90,915	78,157	617,328	786,400	91,284	4,946,648	5,037,932	(415,444)
(50,535)	1,382	1,188	9,383	11,953	1,388	75,190	76,578	(6,315)
(1,413)	39	33	262	334	39	2,102	2,141	(177)
(62,114)	1,699	1,460	11,533	14,692	1,705	92,417	94,122	(7,762)
(10,743)	294	253	1,995	2,542	295	15,984	16,279	(1,342)
(105,830)	2,894	2,488	19,651	25,033	2,906	157,460	160,366	(13,224)
(52,402)	1,433	1,232	9,730	12,395	1,439	77,967	79,406	(6,548)
(7,929)	217	186	1,472	1,875	218	11,797	12,015	(991)
(30,352)	830	714	5,636	7,180	833	45,159	45,992	(3,793)
(5,536)	151	130	1,028	1,309	152	8,237	8,389	(692)
(11,846)	324	278	2,200	2,802	325	17,625	17,950	(1,480)
(54,019)	1,477	1,270	10,030	12,777	1,483	80,374	81,857	(6,750)
(73,007)	1,996	1,716	13,556	17,268	2,005	108,625	110,630	(9,123)
(3,431)	94	81	637	812	94	5,104	5,198	(429)
(17,110)	468	402	3,177	4,047	470	25,457	25,927	(2,138)
(429,487)	11,745	10,096	79,748	101,589	11,792	639,019	650,811	(53,668)
(6,325)	173	149	1,174	1,496	174	9,411	9,585	(790)
(12,868,361)	351,895	302,511	2,389,417	3,043,823	353,322	19,146,385	19,499,707	(1,608,007)
(6,345,148)	173,513	149,163	1,178,177	1,500,853	174,217	9,440,724	9,614,941	(792,878)
(2,236,037)	61,146	52,565	415,191	528,902	61,394	3,326,922	3,388,316	(279,411)
(623,452)	17,049	14,656	115,763	147,468	17,118	927,612	944,730	(77,905)
(7,566,575)	206,913	177,876	1,404,973	1,789,762	207,753	11,258,042	11,465,795	(945,506)
(433,812)	11,863	10,198	80,551	102,612	11,911	645,454	657,365	(54,208)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	29,681	0.003874%	5,431	192,221
95201	WINNEBAGO COUNTY	336,817	0.043961%	61,630	2,181,279
95203	WINNEBAGO CO AGRI EXT DIST	6,950	0.000907%	1,272	45,007
95204	WINNEBAGO CO ASSESSOR	17,499	0.002284%	3,202	113,326
95301	CITY OF FOREST CITY	195,275	0.025487%	35,731	1,264,630
95303	CITY OF BUFFALO CENTER	18,913	0.002468%	3,461	122,481
95305	CITY OF LELAND	4,128	0.000539%	755	26,732
95306	CITY OF THOMPSON	12,630	0.001648%	2,311	81,793
95308	CITY OF RAKE	3,844	0.000502%	703	24,892
95311	CITY OF LAKE MILLS	86,332	0.011268%	15,797	559,101
95312	CITY OF SCARVILLE	1,078	0.000141%	197	6,982
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	460,873	0.060153%	84,329	2,984,682
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	769,572	0.100444%	140,814	4,983,861
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	319,922	0.041756%	58,538	2,071,859
96201	WINNESHIEK COUNTY	586,085	0.076496%	107,240	3,795,575
96203	WINNESHIEK COUNTY AGR EXT DIST	15,447	0.002016%	2,826	100,035
96205	WINNESHIEK MEDICAL CENTER	2,151,317	0.280789%	393,641	13,932,247
96207	WINNESHIEK CO SOIL & WATER CONS	21,952	0.002865%	4,017	142,163
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	414,802	0.054140%	75,899	2,686,319
96301	CITY OF DECORAH	242,142	0.031604%	44,306	1,568,144
96304	CITY OF FORT ATKINSON	7,808	0.001019%	1,429	50,568
96305	CITY OF SPILLVILLE	9,058	0.001182%	1,657	58,661
96306	CITY OF OSSIAN	17,749	0.002317%	3,248	114,944
96307	CITY OF RIDGEWAY	8,025	0.001047%	1,468	51,973
96308	CITY OF CALMAR	22,522	0.002940%	4,121	145,855
96310	CITY OF CASTALIA	1,658	0.000216%	303	10,736
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,176,419	0.153546%	215,257	7,618,664
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	412,573	0.053849%	75,491	2,671,882
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,049,263	0.136949%	191,991	6,795,180
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	462,965	0.060426%	84,712	2,998,227
97201	WOODBURY COUNTY	1,457,533	0.190236%	266,694	9,439,197
97203	WOODBURY COUNTY AGRI EXTEN DIST	32,707	0.004269%	5,985	211,815
97209	WOODBURY CO SOIL & WATER CONS DIST	2,163	0.000282%	396	14,006
97301	CITY OF SIOUX CITY	2,980,707	0.389040%	545,400	19,303,497
97302	CITY OF CORRECTIONVILLE	15,084	0.001969%	2,760	97,684
97303	CITY OF DANBURY	8,096	0.001057%	1,481	52,430
97304	CITY OF ANTHON	20,246	0.002642%	3,705	131,116
97305	CITY OF PIERSON	6,760	0.000882%	1,237	43,776
97306	CITY OF SERGEANT BLUFF	139,364	0.018190%	25,500	902,545
97307	CITY OF LAWTON	14,741	0.001924%	2,697	95,464
97308	CITY OF MOVILLE	24,343	0.003177%	4,454	157,647

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(151,111)	4,132	3,552	28,059	35,743	4,149	224,833	228,982	(18,883)
(1,714,771)	46,892	40,311	318,401	405,604	47,082	2,551,348	2,598,430	(214,275)
(35,382)	968	832	6,570	8,370	971	52,643	53,614	(4,421)
(89,089)	2,436	2,094	16,542	21,072	2,446	132,553	134,999	(11,132)
(994,165)	27,186	23,371	184,598	235,155	27,296	1,479,183	1,506,479	(124,229)
(96,286)	2,633	2,264	17,879	22,776	2,644	143,261	145,905	(12,032)
(21,015)	575	494	3,902	4,971	577	31,268	31,845	(2,626)
(64,300)	1,758	1,512	11,939	15,209	1,765	95,670	97,435	(8,035)
(19,568)	535	460	3,633	4,628	537	29,115	29,652	(2,445)
(439,527)	12,019	10,332	81,612	103,963	12,068	653,956	666,024	(54,922)
(5,489)	150	129	1,019	1,298	151	8,167	8,318	(686)
(2,346,351)	64,163	55,158	435,674	554,995	64,423	3,491,054	3,555,477	(293,196)
(3,917,967)	107,140	92,104	727,494	926,738	107,575	5,829,407	5,936,982	(489,582)
(1,628,752)	44,539	38,289	302,429	385,257	44,720	2,423,364	2,468,084	(203,526)
(2,983,820)	81,595	70,144	554,040	705,779	81,926	4,439,521	4,521,447	(372,853)
(78,641)	2,150	1,849	14,602	18,601	2,159	117,007	119,166	(9,827)
(10,952,571)	299,506	257,475	2,033,690	2,590,671	300,722	16,295,948	16,596,670	(1,368,614)
(111,759)	3,056	2,627	20,752	26,435	3,069	166,282	169,351	(13,965)
(2,111,798)	57,749	49,644	392,122	499,515	57,983	3,142,071	3,200,054	(263,887)
(1,232,767)	33,711	28,980	228,902	291,593	33,848	1,834,191	1,868,039	(154,044)
(39,753)	1,087	935	7,381	9,403	1,091	59,147	60,238	(4,967)
(46,115)	1,261	1,084	8,563	10,908	1,266	68,613	69,879	(5,762)
(90,361)	2,471	2,124	16,778	21,373	2,481	134,445	136,926	(11,291)
(40,857)	1,117	960	7,586	9,663	1,122	60,790	61,912	(5,105)
(114,661)	3,135	2,695	21,290	27,120	3,148	170,600	173,748	(14,328)
(8,440)	231	198	1,567	1,996	232	12,557	12,789	(1,055)
(5,989,268)	163,781	140,797	1,112,096	1,416,674	164,446	8,911,222	9,075,668	(748,408)
(2,100,450)	57,438	49,378	390,015	496,831	57,671	3,125,185	3,182,856	(262,468)
(5,341,902)	146,078	125,578	991,892	1,263,548	146,671	7,948,029	8,094,700	(667,515)
(2,356,999)	64,454	55,409	437,651	557,514	64,715	3,506,897	3,571,612	(294,526)
(7,420,445)	202,917	174,441	1,377,841	1,755,199	203,741	11,040,621	11,244,362	(927,246)
(166,514)	4,553	3,914	30,919	39,386	4,572	247,750	252,322	(20,807)
(11,011)	301	259	2,044	2,604	302	16,382	16,684	(1,376)
(15,175,077)	414,973	356,738	2,817,732	3,589,443	416,657	22,578,466	22,995,123	(1,896,251)
(76,792)	2,100	1,805	14,259	18,164	2,108	114,256	116,364	(9,596)
(41,217)	1,127	969	7,653	9,749	1,132	61,325	62,457	(5,150)
(103,074)	2,819	2,423	19,139	24,381	2,830	153,360	156,190	(12,880)
(34,413)	941	809	6,390	8,140	945	51,202	52,147	(4,300)
(709,518)	19,402	16,679	131,744	167,825	19,481	1,055,668	1,075,149	(88,660)
(75,047)	2,052	1,764	13,935	17,751	2,061	111,660	113,721	(9,378)
(123,931)	3,389	2,913	23,012	29,314	3,403	184,393	187,796	(15,486)



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, 2021

Employer ID #	Employer Name	2021 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%)
97309	CITY OF SLOAN	15,354	0.002004%	2,809	99,435
97310	CITY OF SALIX	6,649	0.000868%	1,217	43,060
97311	CITY OF OTO	2,779	0.000363%	508	17,996
97312	CITY OF SMITHLAND	4,514	0.000589%	826	29,232
97314	CITY OF CUSHING	4,367	0.000570%	799	28,281
97315	CITY OF HORNICK	5,329	0.000695%	975	34,509
97316	SLOAN PUBLIC LIBRARY	3,350	0.000437%	613	21,695
97317	CITY OF BRONSON	4,619	0.000603%	845	29,911
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	10,133,452	1.322613%	1,854,186	65,625,735
97569	LAWTON BRONSON COMM SCH DIST	439,183	0.057322%	80,360	2,844,215
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,206,148	0.157426%	220,697	7,811,190
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	385,525	0.050319%	70,542	2,496,716
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	435,200	0.056802%	79,631	2,818,419
97581	RIVER VALLEY COMM SCH DIST	282,141	0.036825%	51,625	1,827,190
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	745,418	0.097292%	136,394	4,827,439
97602	NORTHWEST AREA EDUCATION AGENCY	1,718,381	0.224282%	314,424	11,128,492
98201	WORTH COUNTY	280,252	0.036578%	51,280	1,814,953
98203	WORTH CO AGR EXT DIST	12,606	0.001645%	2,307	81,641
98301	CITY OF GRAFTON	6,625	0.000865%	1,212	42,905
98302	CITY OF MANLY	21,670	0.002828%	3,965	140,340
98303	CITY OF NORTHWOOD	46,237	0.006035%	8,460	299,438
98304	CITY OF KENSETT	6,100	0.000796%	1,116	39,503
98305	CITY OF HANLONTOWN	2,865	0.000374%	524	18,556
98307	CITY OF FERTILE	7,180	0.000937%	1,314	46,496
98308	CITY OF JOICE	1,673	0.000218%	306	10,836
98312	JOICE PUBLIC LIBRARY	1,551	0.000202%	284	10,044
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	368,793	0.048135%	67,481	2,388,358
99201	WRIGHT COUNTY	416,649	0.054381%	76,237	2,698,279
99203	WRIGHT COUNTY AGR EXTENSION DIST	10,545	0.001376%	1,929	68,291
99301	CITY OF CLARION	61,199	0.007988%	11,198	396,331
99302	CITY OF EAGLE GROVE	98,172	0.012813%	17,963	635,774
99304	CITY OF BELMOND	33,202	0.004333%	6,075	215,020
99305	CITY OF GOLDFIELD	12,033	0.001571%	2,202	77,930
99307	CITY OF DOWS	8,858	0.001156%	1,621	57,363
99308	BELMOND PUBLIC LIBRARY	6,697	0.000874%	1,225	43,374
99309	CITY OF ROWAN	1,637	0.000214%	300	10,604
99311	IOWA SPECIALTY HOSPITAL-CLARION	2,201,246	0.287305%	402,777	14,255,591
99312	IOWA SPECIALTY HOSPITAL-BELMOND	1,197,093	0.156244%	219,040	7,752,550
99314	TOWN OF GALT	679	0.000089%	124	4,396
99315	CITY OF WOOLSTOCK	3,006	0.000392%	550	19,467
99317	ROWAN PUBLIC LIBRARY	2,109	0.000275%	386	13,661

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(78,169)	2,138	1,838	14,515	18,491	2,146	116,305	118,451	(9,768)	
(33,851)	926	796	6,286	8,008	929	50,366	51,295	(4,230)	
(14,147)	387	333	2,627	3,347	388	21,049	21,437	(1,768)	
(22,980)	628	540	4,267	5,435	631	34,192	34,823	(2,872)	
(22,232)	608	523	4,128	5,259	610	33,079	33,689	(2,778)	
(27,129)	742	638	5,037	6,417	745	40,364	41,109	(3,390)	
(17,055)	466	401	3,167	4,034	468	25,376	25,844	(2,131)	
(23,514)	643	553	4,366	5,562	646	34,986	35,632	(2,938)	
(51,590,423)	1,410,777	1,212,797	9,579,390	12,202,964	1,416,502	76,759,583	78,176,085	(6,446,648)	
(2,235,925)	61,143	52,562	415,170	528,875	61,391	3,326,755	3,388,146	(279,397)	
(6,140,619)	167,920	144,355	1,140,199	1,452,474	168,601	9,136,412	9,305,013	(767,321)	
(1,962,746)	53,673	46,141	364,446	464,260	53,891	2,920,302	2,974,193	(245,261)	
(2,215,646)	60,588	52,086	411,405	524,079	60,834	3,296,584	3,357,418	(276,863)	
(1,436,411)	39,280	33,767	266,715	339,762	39,439	2,137,186	2,176,625	(179,491)	
(3,795,000)	103,777	89,213	704,661	897,651	104,198	5,646,448	5,750,646	(474,217)	
(8,748,452)	239,233	205,660	1,624,427	2,069,320	240,204	13,016,517	13,256,721	(1,093,192)	
(1,426,791)	39,017	33,541	264,929	337,487	39,175	2,122,873	2,162,048	(178,289)	
(64,180)	1,755	1,509	11,917	15,181	1,762	95,492	97,254	(8,020)	
(33,729)	922	793	6,263	7,978	926	50,184	51,110	(4,215)	
(110,325)	3,017	2,594	20,485	26,096	3,029	164,149	167,178	(13,786)	
(235,397)	6,437	5,534	43,709	55,680	6,463	350,239	356,702	(29,415)	
(31,055)	849	730	5,766	7,345	853	46,205	47,058	(3,881)	
(14,587)	399	343	2,709	3,451	401	21,704	22,105	(1,823)	
(36,552)	1,000	859	6,787	8,646	1,004	54,384	55,388	(4,567)	
(8,518)	233	200	1,582	2,015	234	12,674	12,908	(1,064)	
(7,896)	216	186	1,466	1,868	217	11,748	11,965	(987)	
(1,877,563)	51,343	44,138	348,629	444,110	51,552	2,793,561	2,845,113	(234,618)	
(2,121,201)	58,006	49,866	393,868	501,740	58,241	3,156,061	3,214,302	(265,061)	
(53,686)	1,468	1,262	9,968	12,698	1,474	79,877	81,351	(6,708)	
(311,568)	8,520	7,324	57,852	73,696	8,555	463,571	472,126	(38,933)	
(499,801)	13,667	11,749	92,804	118,220	13,723	743,637	757,360	(62,454)	
(169,034)	4,622	3,974	31,386	39,982	4,641	251,500	256,141	(21,122)	
(61,263)	1,675	1,440	11,375	14,490	1,682	91,151	92,833	(7,655)	
(45,095)	1,233	1,060	8,373	10,666	1,238	67,095	68,333	(5,635)	
(34,097)	932	802	6,331	8,065	936	50,732	51,668	(4,261)	
(8,336)	228	196	1,548	1,972	229	12,404	12,633	(1,042)	
(11,206,762)	306,457	263,450	2,080,889	2,650,796	307,701	16,674,150	16,981,851	(1,400,378)	
(6,094,520)	166,659	143,271	1,131,640	1,441,570	167,335	9,067,824	9,235,159	(761,561)	
(3,456)	94	81	642	817	95	5,142	5,237	(432)	
(15,304)	418	360	2,842	3,620	420	22,770	23,190	(1,912)	
(10,739)	294	252	1,994	2,540	295	15,978	16,273	(1,342)	

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, 2021

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2021 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	509,627	0.066516%	93,250	3,300,420
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	674,008	0.087971%	123,328	4,364,977
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	14,600	0.001906%	2,671	94,552
Total for all entities		\$ 766,169,176	100.000000%	\$ 140,191,093	4,961,824,676

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
(2,594,563)	70,950	60,993	481,762	613,705	71,238	3,860,360	3,931,598	(324,213)	
(3,431,444)	93,835	80,667	637,156	811,658	94,216	5,105,526	5,199,742	(428,788)	
(74,331)	2,033	1,747	13,802	17,582	2,041	110,594	112,635	(9,288)	
(3,900,644,140)	106,665,928	91,696,956	724,277,564	922,640,448	107,098,862	5,803,631,840	5,910,730,702	(487,417,535)	

**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, 2021

Employer ID #	Employer Name	2021 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
01201	ADAIR COUNTY	\$ 40,098	0.341382%	\$ (481,244)	(133,589)	(772,189)
02201	ADAMS COUNTY	42,734	0.363826%	(512,883)	(142,372)	(822,956)
03201	ALLAMAKEE COUNTY	68,499	0.583178%	(822,103)	(228,209)	(1,319,122)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	55,659	0.473861%	(667,999)	(185,431)	(1,071,852)
05201	AUDUBON COUNTY	35,350	0.300957%	(424,258)	(117,770)	(680,751)
06201	BENTON COUNTY	95,180	0.810335%	(1,142,325)	(317,100)	(1,832,940)
07201	BLACK HAWK COUNTY	512,164	4.360417%	(6,146,855)	(1,706,316)	(9,863,060)
08201	BOONE COUNTY	89,635	0.763124%	(1,075,772)	(298,625)	(1,726,152)
09201	BREMER COUNTY	97,722	0.831978%	(1,172,835)	(325,569)	(1,881,896)
10201	BUCHANAN COUNTY	73,953	0.629617%	(887,567)	(246,381)	(1,424,164)
11201	BUENA VISTA COUNTY	95,626	0.814135%	(1,147,681)	(318,587)	(1,841,534)
12201	BUTLER COUNTY	73,652	0.627054%	(883,954)	(245,378)	(1,418,367)
13201	CALHOUN COUNTY	47,127	0.401228%	(565,609)	(157,008)	(907,559)
14201	CARROLL COUNTY	63,284	0.538779%	(759,514)	(210,835)	(1,218,694)
15201	CASS COUNTY	56,106	0.477667%	(673,365)	(186,921)	(1,080,461)
16201	CEDAR COUNTY	95,071	0.809412%	(1,141,023)	(316,738)	(1,830,851)
17201	CERRO GORDO COUNTY	131,234	1.117291%	(1,575,039)	(437,218)	(2,527,261)
18201	CHEROKEE COUNTY	43,482	0.370193%	(521,859)	(144,864)	(837,360)
19201	CHICKASAW COUNTY	62,045	0.528235%	(744,650)	(206,709)	(1,194,843)
20201	CLARKE COUNTY	44,809	0.381491%	(537,786)	(149,285)	(862,916)
21201	CLAY COUNTY	77,178	0.657069%	(926,267)	(257,124)	(1,486,260)
22201	CLAYTON COUNTY	88,302	0.751777%	(1,059,776)	(294,185)	(1,700,484)
23201	CLINTON COUNTY	171,987	1.464252%	(2,064,148)	(572,990)	(3,312,071)
24201	CRAWFORD COUNTY	67,450	0.574248%	(809,515)	(224,715)	(1,298,923)
25201	DALLAS COUNTY	223,082	1.899259%	(2,677,374)	(743,217)	(4,296,034)
26201	DAVIS COUNTY	34,601	0.294582%	(415,270)	(115,276)	(666,330)
27201	DECATUR COUNTY	32,730	0.278654%	(392,817)	(109,043)	(630,302)
28201	DELAWARE COUNTY	95,561	0.813577%	(1,146,894)	(318,368)	(1,840,273)
29201	DES MOINES COUNTY	138,698	1.180838%	(1,664,621)	(462,085)	(2,671,001)
30201	DICKINSON COUNTY	65,113	0.554352%	(781,467)	(216,929)	(1,253,919)
31201	DUBUQUE COUNTY	580,125	4.939024%	(6,962,515)	(1,932,736)	(11,171,843)
32201	EMMET COUNTY	50,087	0.426430%	(601,136)	(166,870)	(964,565)
33201	FAYETTE COUNTY	80,774	0.687690%	(969,433)	(269,107)	(1,555,523)
34201	FLOYD COUNTY	78,710	0.670111%	(944,652)	(262,228)	(1,515,761)
35201	FRANKLIN COUNTY	38,941	0.331535%	(467,364)	(129,736)	(749,918)
36201	FREMONT COUNTY	49,416	0.420717%	(593,082)	(164,635)	(951,642)
37201	GREENE COUNTY	51,401	0.437615%	(616,904)	(171,247)	(989,866)
38201	GRUNDY COUNTY	75,558	0.643278%	(906,825)	(251,727)	(1,455,065)
39201	GUTHRIE COUNTY	56,849	0.483996%	(682,287)	(189,397)	(1,094,777)
40201	HAMILTON COUNTY	67,136	0.571573%	(805,743)	(223,668)	(1,292,871)
41201	HANCOCK COUNTY	54,816	0.466687%	(657,886)	(182,624)	(1,055,624)
42201	HARDIN COUNTY	68,069	0.579523%	(816,950)	(226,778)	(1,310,853)
43201	HARRISON COUNTY	63,454	0.540228%	(761,556)	(211,402)	(1,221,970)
44201	HENRY COUNTY	75,062	0.639057%	(900,875)	(250,075)	(1,445,518)
45201	HOWARD COUNTY	55,600	0.473366%	(667,301)	(185,237)	(1,070,732)

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
32,169	5,260	58,503	95,932	3,216	22,582	472,940	498,738	(81,372)
34,284	5,606	62,349	102,239	3,427	24,067	504,034	531,528	(86,722)
54,954	8,986	99,939	163,879	5,494	38,576	807,919	851,989	(139,007)
44,653	7,302	81,206	133,161	4,464	31,345	656,474	692,283	(112,950)
28,360	4,637	51,575	84,572	2,835	19,908	416,937	439,680	(71,737)
76,360	12,486	138,867	227,713	7,634	53,603	1,122,615	1,183,852	(193,153)
410,895	67,188	747,244	1,225,327	41,078	288,435	6,040,798	6,370,311	(1,039,355)
71,911	11,759	130,777	214,447	7,189	50,480	1,057,211	1,114,880	(181,899)
78,399	12,820	142,576	233,795	7,838	55,034	1,152,599	1,215,471	(198,311)
59,330	9,702	107,897	176,929	5,931	41,648	872,253	919,832	(150,076)
76,718	12,545	139,518	228,781	7,669	53,854	1,127,879	1,189,402	(194,058)
59,089	9,662	107,458	176,209	5,907	41,479	868,703	916,089	(149,465)
37,809	6,182	68,758	112,749	3,780	26,541	555,850	586,171	(95,637)
50,771	8,302	92,331	151,404	5,075	35,640	746,410	787,125	(128,424)
45,012	7,360	81,858	134,230	4,500	31,597	661,747	697,844	(113,857)
76,273	12,472	138,709	227,454	7,625	53,542	1,121,336	1,182,503	(192,932)
105,285	17,216	191,470	313,971	10,525	73,907	1,547,864	1,632,296	(266,319)
34,884	5,704	63,440	104,028	3,487	24,488	512,855	540,830	(88,240)
49,777	8,139	90,524	148,440	4,976	34,942	731,802	771,720	(125,911)
35,949	5,878	65,376	107,203	3,594	25,235	528,507	557,336	(90,933)
61,917	10,125	112,602	184,644	6,190	43,464	910,285	959,939	(156,620)
70,842	11,584	128,832	211,258	7,082	49,729	1,041,490	1,098,301	(179,195)
137,980	22,562	250,929	411,471	13,794	96,858	2,028,534	2,139,186	(349,021)
54,113	8,848	98,409	161,370	5,410	37,986	795,547	838,943	(136,879)
178,972	29,265	325,476	533,713	17,892	125,633	2,631,179	2,774,704	(452,710)
27,759	4,539	50,482	82,780	2,775	19,486	408,105	430,366	(70,217)
26,258	4,294	47,753	78,305	2,625	18,433	386,039	407,097	(66,420)
76,665	12,536	139,423	228,624	7,664	53,817	1,127,106	1,188,587	(193,925)
111,273	18,195	202,360	331,828	11,124	78,111	1,635,900	1,725,135	(281,466)
52,238	8,542	94,999	155,779	5,222	36,670	767,984	809,876	(132,136)
465,418	76,104	846,400	1,387,922	46,528	326,709	6,842,384	7,215,621	(1,177,273)
40,184	6,571	73,077	119,832	4,017	28,208	590,764	622,989	(101,644)
64,803	10,596	117,849	193,248	6,478	45,490	952,707	1,004,675	(163,919)
63,146	10,326	114,837	188,309	6,313	44,327	928,353	978,993	(159,729)
31,241	5,109	56,815	93,165	3,123	21,931	459,300	484,354	(79,025)
39,645	6,483	72,098	118,226	3,963	27,830	582,849	614,642	(100,283)
41,238	6,743	74,994	122,975	4,122	28,948	606,260	639,330	(104,311)
60,618	9,912	110,238	180,768	6,060	42,552	891,179	939,791	(153,333)
45,608	7,458	82,942	136,008	4,559	32,016	670,515	707,090	(115,366)
53,861	8,807	97,950	160,618	5,384	37,809	791,841	835,034	(136,241)
43,977	7,191	79,976	131,144	4,396	30,871	646,535	681,802	(111,240)
54,610	8,930	99,313	162,853	5,459	38,335	802,854	846,648	(138,136)
50,907	8,324	92,579	151,810	5,089	35,735	748,416	789,240	(128,769)
60,220	9,847	109,515	179,582	6,020	42,273	885,332	933,625	(152,327)
44,607	7,294	81,121	133,022	4,459	31,313	655,788	691,560	(112,832)



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, 2021

Employer ID #	Employer Name	2021 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%)
46201	HUMBOLDT COUNTY	58,865	0.501163%	(706,487)	(196,115)	(1,133,607)
47201	IDA COUNTY	55,363	0.471349%	(664,458)	(184,448)	(1,066,169)
48201	IOWA COUNTY	75,076	0.639179%	(901,047)	(250,123)	(1,445,793)
49201	JACKSON COUNTY	69,311	0.590091%	(831,849)	(230,914)	(1,334,759)
50201	JASPER COUNTY	118,054	1.005082%	(1,416,858)	(393,308)	(2,273,448)
51201	JEFFERSON COUNTY	68,701	0.584903%	(824,534)	(228,884)	(1,323,023)
52201	JOHNSON COUNTY	538,351	4.583371%	(6,461,152)	(1,793,562)	(10,367,372)
53201	JONES COUNTY	73,684	0.627322%	(884,333)	(245,483)	(1,418,974)
54201	KEOKUK COUNTY	38,764	0.330024%	(465,234)	(129,145)	(746,500)
55201	KOSSUTH COUNTY	61,057	0.519825%	(732,794)	(203,418)	(1,175,820)
56201	LEE COUNTY	106,335	0.905309%	(1,276,208)	(354,265)	(2,047,766)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,095,945	9.330570%	(13,153,251)	(3,651,234)	(21,105,313)
58201	LOUISA COUNTY	63,414	0.539892%	(761,083)	(211,270)	(1,221,211)
59201	LUCAS COUNTY	27,647	0.235381%	(331,815)	(92,109)	(532,421)
60201	LYON COUNTY	75,420	0.642108%	(905,176)	(251,269)	(1,452,419)
61201	MADISON COUNTY	48,400	0.412067%	(580,888)	(161,250)	(932,076)
62201	MAHASKA COUNTY	58,794	0.500559%	(705,635)	(195,878)	(1,132,240)
63201	MARION COUNTY	114,362	0.973648%	(1,372,546)	(381,007)	(2,202,347)
64201	MARSHALL COUNTY	126,669	1.078428%	(1,520,253)	(422,010)	(2,439,353)
65201	MILLS COUNTY	69,955	0.595573%	(839,576)	(233,059)	(1,347,159)
66207	MITCHELL COUNTY SHERIFF'S DEPT	50,762	0.432172%	(609,231)	(169,117)	(977,553)
67201	MONONA COUNTY	46,098	0.392469%	(553,261)	(153,581)	(887,746)
68201	MONROE COUNTY	32,508	0.276760%	(390,147)	(108,302)	(626,019)
69201	MONTGOMERY COUNTY	52,194	0.444367%	(626,422)	(173,889)	(1,005,138)
70201	MUSCATINE COUNTY	158,458	1.349063%	(1,901,767)	(527,915)	(3,051,519)
71201	O'BRIEN COUNTY	65,097	0.554218%	(781,278)	(216,876)	(1,253,615)
72201	OSCEOLA COUNTY	53,977	0.459545%	(647,818)	(179,829)	(1,039,470)
73201	PAGE COUNTY	53,187	0.452821%	(638,339)	(177,198)	(1,024,260)
74201	PALO ALTO COUNTY	50,597	0.430772%	(607,257)	(168,569)	(974,386)
75201	PLYMOUTH COUNTY	87,008	0.740761%	(1,044,246)	(289,874)	(1,675,566)
76201	POCAHONTAS COUNTY	49,019	0.417338%	(588,319)	(163,312)	(943,999)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,264,251	10.763480%	(15,173,217)	(4,211,959)	(24,346,488)
78201	POTTAWATTAMIE COUNTY	387,726	3.300991%	(4,653,388)	(1,291,742)	(7,466,688)
79201	POWESHIEK COUNTY	83,343	0.709556%	(1,000,257)	(277,663)	(1,604,982)
80201	RINGGOLD COUNTY	31,523	0.268377%	(378,330)	(105,021)	(607,057)
81201	SAC COUNTY	57,634	0.490682%	(691,712)	(192,013)	(1,109,900)
82201	SCOTT COUNTY	361,811	3.080361%	(4,342,367)	(1,205,405)	(6,967,633)
83201	SHELBY COUNTY	59,447	0.506117%	(713,471)	(198,054)	(1,144,814)
84201	SIoux COUNTY	102,459	0.872311%	(1,229,691)	(341,352)	(1,973,126)
85201	STORY COUNTY	231,864	1.974023%	(2,782,769)	(772,473)	(4,465,147)
86201	TAMA COUNTY	79,973	0.680871%	(959,821)	(266,438)	(1,540,099)
87201	TAYLOR COUNTY	48,342	0.411569%	(580,186)	(161,055)	(930,949)
88201	UNION COUNTY	35,545	0.302618%	(426,599)	(118,420)	(684,508)
89201	VAN BUREN COUNTY	36,738	0.312776%	(440,919)	(122,395)	(707,486)
90201	WAPELLO COUNTY	75,801	0.645350%	(909,746)	(252,538)	(1,459,751)

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
47,226	7,722	85,884	140,832	4,721	33,151	694,297	732,169	(119,458)
44,416	7,263	80,775	132,454	4,440	31,179	652,993	688,612	(112,351)
60,231	9,849	109,536	179,616	6,021	42,281	885,500	933,802	(152,356)
55,606	9,093	101,124	165,823	5,559	39,034	817,496	862,089	(140,655)
94,711	15,487	172,241	282,439	9,468	66,485	1,392,412	1,468,365	(239,573)
55,117	9,013	100,235	164,365	5,510	38,691	810,308	854,509	(139,418)
431,904	70,624	785,452	1,287,980	43,178	303,183	6,349,672	6,696,033	(1,092,499)
59,114	9,666	107,504	176,284	5,910	41,497	869,075	916,482	(149,529)
31,099	5,085	56,556	92,740	3,109	21,831	457,207	482,147	(78,665)
48,984	8,010	89,082	146,076	4,897	34,386	720,151	759,434	(123,906)
85,310	13,950	155,143	254,403	8,528	59,885	1,254,189	1,322,602	(215,791)
879,245	143,772	1,598,980	2,621,997	87,898	617,204	12,926,307	13,631,409	(2,224,047)
50,875	8,319	92,521	151,715	5,086	35,713	747,951	788,750	(128,689)
22,181	3,627	40,337	66,145	2,217	15,570	326,090	343,877	(56,106)
60,508	9,894	110,038	180,440	6,049	42,475	889,558	938,082	(153,054)
38,830	6,349	70,616	115,795	3,882	27,258	570,866	602,006	(98,221)
47,169	7,713	85,781	140,663	4,715	33,111	693,460	731,286	(119,314)
91,749	15,003	166,854	273,606	9,172	64,406	1,348,864	1,422,442	(232,080)
101,623	16,617	184,810	303,050	10,159	71,337	1,494,023	1,575,519	(257,055)
56,122	9,177	102,063	167,362	5,611	39,396	825,090	870,097	(141,962)
40,725	6,659	74,061	121,445	4,071	28,588	598,719	631,378	(103,013)
36,983	6,047	67,257	110,287	3,697	25,961	543,715	573,373	(93,549)
26,080	4,265	47,428	77,773	2,607	18,307	383,416	404,330	(65,969)
41,874	6,847	76,151	124,872	4,186	29,394	615,614	649,194	(105,920)
127,126	20,787	231,189	379,102	12,709	89,239	1,868,954	1,970,902	(321,565)
52,225	8,540	94,976	155,741	5,221	36,661	767,797	809,679	(132,104)
43,304	7,081	78,752	129,137	4,329	30,398	636,641	671,368	(109,538)
42,671	6,977	77,600	127,248	4,266	29,954	627,325	661,545	(107,935)
40,593	6,638	73,821	121,052	4,058	28,495	596,779	629,332	(102,679)
69,804	11,414	126,944	208,162	6,978	49,000	1,026,229	1,082,207	(176,569)
39,327	6,431	71,519	117,277	3,931	27,606	578,168	609,705	(99,477)
1,014,272	165,850	1,844,537	3,024,659	101,397	711,989	14,911,420	15,724,806	(2,565,599)
311,062	50,864	565,690	927,616	31,098	218,356	4,573,099	4,822,553	(786,829)
66,863	10,933	121,597	199,393	6,684	46,936	982,999	1,036,619	(169,131)
25,290	4,135	45,992	75,417	2,528	17,753	371,803	392,084	(63,971)
46,238	7,561	84,088	137,887	4,622	32,458	679,777	716,857	(116,960)
290,271	47,464	527,881	865,616	29,018	203,762	4,267,445	4,500,225	(734,239)
47,693	7,799	86,733	142,225	4,768	33,479	701,161	739,408	(120,639)
82,200	13,441	149,488	245,129	8,217	57,702	1,208,475	1,274,394	(207,925)
186,017	30,417	338,288	554,722	18,596	130,579	2,734,755	2,883,930	(470,531)
64,160	10,491	116,681	191,332	6,414	45,039	943,260	994,713	(162,293)
38,783	6,342	70,530	115,655	3,877	27,225	570,176	601,278	(98,102)
28,516	4,663	51,860	85,039	2,851	20,018	419,238	442,107	(72,132)
29,474	4,819	53,600	87,893	2,946	20,690	433,311	456,947	(74,554)
60,813	9,944	110,594	181,351	6,079	42,689	894,049	942,817	(153,826)

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, 2021

Employer ID #	Employer Name	2021 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%)
91201	WARREN COUNTY	146,719	1.249122%	(1,760,880)	(488,806)	(2,825,456)
92201	WASHINGTON COUNTY	116,936	0.995557%	(1,403,431)	(389,581)	(2,251,904)
93201	WAYNE COUNTY	42,222	0.359464%	(506,735)	(140,665)	(813,091)
94201	WEBSTER COUNTY	107,901	0.918643%	(1,295,006)	(359,483)	(2,077,928)
95201	WINNEBAGO COUNTY	47,426	0.403772%	(569,195)	(158,004)	(913,313)
96201	WINNESHIEK COUNTY	82,263	0.700367%	(987,303)	(274,067)	(1,584,197)
97201	WOODBURY COUNTY	305,844	2.603866%	(3,670,655)	(1,018,943)	(5,889,824)
98201	WORTH COUNTY	71,192	0.606108%	(854,427)	(237,182)	(1,370,989)
99201	WRIGHT COUNTY	61,581	0.524287%	(739,084)	(205,164)	(1,185,912)
Total for all entities		\$ 11,745,747	100.000000%	\$ (140,969,430)	(39,131,940)	(226,195,336)

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
117,708	19,247	214,062	351,017	11,767	82,628	1,730,498	1,824,893	(297,742)
93,814	15,340	170,609	279,763	9,379	65,855	1,379,217	1,454,451	(237,302)
33,873	5,539	61,601	101,013	3,386	23,778	497,992	525,156	(85,682)
86,566	14,155	157,428	258,149	8,654	60,767	1,272,662	1,342,083	(218,969)
38,048	6,222	69,194	113,464	3,804	26,709	559,374	589,887	(96,244)
65,997	10,792	120,022	196,811	6,598	46,328	970,268	1,023,194	(166,940)
245,370	40,122	446,224	731,716	24,529	172,242	3,607,322	3,804,093	(620,661)
57,115	9,339	103,869	170,323	5,710	40,093	839,685	885,488	(144,473)
49,405	8,079	89,847	147,331	4,939	34,681	726,332	765,952	(124,970)
9,423,262	1,540,868	17,136,989	28,101,119	942,036	6,614,869	138,537,163	146,094,068	(23,836,136)

**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, 2021

Employer ID #	Employer Name	2021 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	\$ 539,859	1.410202%	\$ (4,857,421)	(1,353,474)	(7,789,099)
00221	MAR-MAC UNIFIED POLICE DISTRICT	13,011	0.033987%	(117,067)	(32,620)	(187,722)
00313	POLK COUNTY RANGERS	1,745,378	4.559221%	(15,704,172)	(4,375,816)	(25,182,365)
00331	BATTLE CREEK COMMUNITY AMBULANCE	2,935	0.007667%	(26,409)	(7,359)	(42,348)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	142,502	0.372238%	(1,282,169)	(357,264)	(2,056,017)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	6,103	0.015942%	(54,913)	(15,301)	(88,056)
01201	ADAIR COUNTY	46,571	0.121652%	(419,029)	(116,758)	(671,932)
01204	ADAIR COUNTY HEALTH SYSTEM	33,495	0.087495%	(301,377)	(83,976)	(483,272)
01301	CITY OF FONTANELLE	2,669	0.006972%	(24,014)	(6,691)	(38,508)
01302	CITY OF GREENFIELD	12,243	0.031980%	(110,156)	(30,694)	(176,640)
01306	CITY OF ADAIR	7,378	0.019273%	(66,385)	(18,498)	(106,452)
02201	ADAMS COUNTY	34,414	0.089895%	(309,640)	(86,278)	(496,523)
03201	ALLAMAKEE COUNTY	52,523	0.137198%	(472,576)	(131,679)	(757,798)
03304	CITY OF LANSING	14,131	0.036912%	(127,142)	(35,427)	(203,878)
03306	CITY OF POSTVILLE	22,782	0.059511%	(204,985)	(57,117)	(328,703)
03312	VETERAN'S MEMORIAL HOSPITAL	44,410	0.116006%	(399,579)	(111,339)	(640,744)
03313	WAUKON POLICE DEPARTMENT	36,725	0.095932%	(330,437)	(92,073)	(529,871)
04201	APPANOOSE COUNTY	25,670	0.067054%	(230,967)	(64,357)	(370,366)
04301	CITY OF CENTERVILLE	43,719	0.114200%	(393,362)	(109,606)	(630,774)
05201	AUDUBON COUNTY	19,221	0.050209%	(172,946)	(48,190)	(277,327)
05302	CITY OF AUDUBON	22,803	0.059565%	(205,172)	(57,169)	(329,002)
06201	BENTON COUNTY	108,180	0.282585%	(973,361)	(271,218)	(1,560,829)
06301	CITY OF VINTON	59,374	0.155094%	(534,219)	(148,855)	(856,645)
06302	CITY OF BELLE PLAINE	23,845	0.062288%	(214,550)	(59,782)	(344,040)
06315	CITY OF URBANA	7,341	0.019175%	(66,048)	(18,404)	(105,911)
07001	UNIVERSITY OF NORTHERN IOWA	60,669	0.158477%	(545,871)	(152,102)	(875,329)
07201	BLACK HAWK COUNTY	152,100	0.397311%	(1,368,533)	(381,328)	(2,194,506)
07304	CITY OF GILBERTVILLE	5,059	0.013216%	(45,522)	(12,684)	(72,996)
07306	CITY OF DUNKERTON	4,348	0.011359%	(39,125)	(10,902)	(62,739)
07311	CITY OF LA PORTE CITY	21,136	0.055211%	(190,172)	(52,990)	(304,950)
07319	CITY OF EVANSDALE	7,977	0.020837%	(71,772)	(19,999)	(115,090)
07334	HUDSON POLICE DEPARTMENT	26,539	0.069325%	(238,790)	(66,537)	(382,911)
08201	BOONE COUNTY	52,271	0.136540%	(470,310)	(131,047)	(754,164)
08204	BOONE COUNTY HOSPITAL	90,515	0.236440%	(814,416)	(226,929)	(1,305,954)
08301	CITY OF BOONE	10,976	0.028672%	(98,760)	(27,518)	(158,365)
08302	CITY OF OGDEN	11,617	0.030346%	(104,527)	(29,125)	(167,614)
08303	CITY OF MADRID	22,484	0.058731%	(202,298)	(56,368)	(324,394)
09201	BREMER COUNTY	67,799	0.177103%	(610,029)	(169,979)	(978,210)

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
374,500	45,841	580,507	1,000,848	3,904	5,417	4,712,435	4,721,756	(478,079)
9,026	1,105	13,991	24,122	94	131	113,573	113,798	(11,522)
1,210,768	148,204	1,876,792	3,235,764	12,621	17,513	15,235,429	15,265,563	(1,545,642)
2,036	249	3,156	5,441	21	29	25,621	25,671	(2,599)
98,853	12,100	153,231	264,184	1,031	1,430	1,243,899	1,246,360	(126,194)
4,234	518	6,563	11,315	44	61	53,274	53,379	(5,405)
32,307	3,955	50,078	86,340	337	467	406,522	407,326	(41,242)
23,236	2,844	36,017	62,097	242	336	292,381	292,959	(29,662)
1,851	227	2,870	4,948	19	27	23,297	23,343	(2,364)
8,493	1,040	13,165	22,698	89	123	106,868	107,080	(10,842)
5,118	626	7,934	13,678	53	74	64,404	64,531	(6,534)
23,873	2,922	37,005	63,800	249	345	300,398	300,992	(30,476)
36,435	4,460	56,477	97,372	380	527	458,471	459,378	(46,512)
9,802	1,200	15,195	26,197	102	142	123,347	123,591	(12,514)
15,804	1,935	24,498	42,237	165	229	198,867	199,261	(20,175)
30,807	3,771	47,753	82,331	321	446	387,653	388,420	(39,328)
25,476	3,118	39,490	68,084	266	369	320,574	321,209	(32,522)
17,807	2,180	27,603	47,590	186	258	224,073	224,517	(22,732)
30,328	3,712	47,010	81,050	316	439	381,621	382,376	(38,716)
13,334	1,632	20,669	35,635	139	193	167,784	168,116	(17,022)
15,818	1,936	24,520	42,274	165	229	199,048	199,442	(20,194)
75,045	9,186	116,326	200,557	782	1,086	944,308	946,176	(95,801)
41,188	5,042	63,844	110,074	429	596	518,274	519,299	(52,579)
16,541	2,025	25,641	44,207	172	239	208,146	208,557	(21,117)
5,092	623	7,893	13,608	53	74	64,077	64,204	(6,501)
42,086	5,152	65,237	112,475	439	609	529,577	530,625	(53,726)
105,512	12,915	163,552	281,979	1,100	1,526	1,327,685	1,330,311	(134,694)
3,510	430	5,440	9,380	37	51	44,163	44,251	(4,480)
3,016	369	4,676	8,061	31	44	37,957	38,032	(3,851)
14,662	1,795	22,727	39,184	153	212	184,496	184,861	(18,717)
5,534	677	8,577	14,788	58	80	69,630	69,768	(7,064)
18,410	2,254	28,538	49,202	192	266	231,663	232,121	(23,502)
36,260	4,438	56,206	96,904	378	525	456,272	457,175	(46,289)
62,790	7,686	97,330	167,806	655	908	790,107	791,670	(80,157)
7,614	932	11,803	20,349	79	110	95,812	96,001	(9,720)
8,059	986	12,492	21,537	84	117	101,407	101,608	(10,288)
15,597	1,909	24,176	41,682	163	226	196,260	196,649	(19,911)
47,032	5,757	72,904	125,693	490	680	591,821	592,991	(60,041)



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, 2021

Employer ID #	Employer Name	2021 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%)
09302	CITY OF SUMNER	11,622	0.030359%	(104,570)	(29,138)	(167,684)
09303	CITY OF WAVERLY	1,517	0.003961%	(13,645)	(3,802)	(21,880)
09304	CITY OF TRIPOLI	5,502	0.014371%	(49,502)	(13,793)	(79,378)
09305	CITY OF JANESVILLE	8,751	0.022858%	(78,735)	(21,939)	(126,255)
09307	CITY OF READLYN	5,838	0.015249%	(52,525)	(14,635)	(84,226)
09318	WAVERLY HEALTH CENTER	97,814	0.255507%	(880,090)	(245,228)	(1,411,265)
09319	DENVER POLICE DEPARTMENT	18,012	0.047051%	(162,066)	(45,158)	(259,880)
10201	BUCHANAN COUNTY	51,718	0.135095%	(465,333)	(129,661)	(746,183)
10205	BUCHANAN COUNTY HEALTH CENTER	5,049	0.013189%	(45,428)	(12,658)	(72,847)
10301	CITY OF FAIRBANK	4,614	0.012052%	(41,512)	(11,567)	(66,566)
10302	CITY OF INDEPENDENCE	83,423	0.217914%	(750,600)	(209,147)	(1,203,622)
10303	CITY OF JESUP	21,947	0.057329%	(197,467)	(55,022)	(316,648)
10306	CITY OF LAMONT	129	0.000338%	(1,163)	(324)	(1,865)
11201	BUENA VISTA COUNTY	60,747	0.158681%	(546,573)	(152,297)	(876,455)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	88,493	0.231158%	(796,221)	(221,859)	(1,276,777)
11301	CITY OF SIOUX RAPIDS	4,438	0.011594%	(39,936)	(11,128)	(64,039)
11302	CITY OF NEWELL	5,009	0.013083%	(45,065)	(12,557)	(72,264)
11303	CITY OF MARATHON	30	0.000079%	(272)	(76)	(437)
11307	CITY OF STORM LAKE	6,896	0.018014%	(62,048)	(17,289)	(99,497)
12201	BUTLER COUNTY	35,315	0.092249%	(317,752)	(88,538)	(509,530)
12302	CITY OF PARKERSBURG	10,826	0.028279%	(97,405)	(27,141)	(156,194)
12305	CITY OF CLARKSVILLE	8,601	0.022467%	(77,388)	(21,563)	(124,095)
12310	CITY OF APLINGTON	8,540	0.022308%	(76,839)	(21,411)	(123,216)
12321	CITY OF BRISTOW	58	0.000151%	(519)	(145)	(832)
13201	CALHOUN COUNTY	57,643	0.150573%	(518,647)	(144,516)	(831,674)
13301	CITY OF ROCKWELL CITY	21,435	0.055991%	(192,860)	(53,739)	(309,260)
13303	CITY OF LAKE CITY	19,172	0.050080%	(172,500)	(48,066)	(276,612)
13307	CITY OF POMEROY	3,769	0.009846%	(33,915)	(9,450)	(54,384)
13323	MANSON POLICE DEPT	16,547	0.043223%	(148,882)	(41,484)	(238,739)
14201	CARROLL COUNTY	134,083	0.350247%	(1,206,422)	(336,158)	(1,934,553)
14302	CITY OF CARROLL	2,719	0.007101%	(24,460)	(6,816)	(39,223)
14308	CITY OF MANNING	22,230	0.058070%	(200,020)	(55,734)	(320,742)
14309	CITY OF COON RAPIDS	13,101	0.034222%	(117,876)	(32,845)	(189,020)
15201	CASS COUNTY	24,648	0.064384%	(221,769)	(61,794)	(355,617)
15302	CITY OF ATLANTIC	91,510	0.239040%	(823,371)	(229,424)	(1,320,313)
15305	CITY OF ANITA	58	0.000151%	(519)	(145)	(832)
16201	CEDAR COUNTY	84,005	0.219435%	(755,842)	(210,608)	(1,212,027)
16302	CITY OF STANWOOD	192	0.000502%	(1,729)	(482)	(2,773)

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
8,062	987	12,497	21,546	84	117	101,449	101,650	(10,292)
1,052	129	1,631	2,812	11	15	13,238	13,264	(1,343)
3,817	467	5,916	10,200	40	55	48,024	48,119	(4,872)
6,070	743	9,410	16,223	63	88	76,385	76,536	(7,749)
4,050	496	6,277	10,823	42	59	50,957	51,058	(5,170)
67,854	8,306	105,179	181,339	707	982	853,821	855,510	(86,621)
12,495	1,529	19,368	33,392	130	181	157,228	157,539	(15,951)
35,877	4,392	55,612	95,881	374	519	451,444	452,337	(45,799)
3,502	429	5,429	9,360	37	51	44,072	44,160	(4,471)
3,201	392	4,961	8,554	33	46	40,273	40,352	(4,086)
57,870	7,084	89,704	154,658	603	837	728,196	729,636	(73,876)
15,224	1,864	23,599	40,687	159	220	191,573	191,952	(19,435)
90	11	139	240	1	1	1,128	1,130	(114)
42,140	5,158	65,320	112,618	439	610	530,259	531,308	(53,795)
61,388	7,514	95,156	164,058	640	888	772,455	773,983	(78,366)
3,079	377	4,773	8,229	32	45	38,744	38,821	(3,931)
3,474	425	5,386	9,285	36	50	43,720	43,806	(4,435)
21	3	33	57	-	-	264	264	(27)
4,784	586	7,415	12,785	50	69	60,196	60,315	(6,107)
24,498	2,999	37,974	65,471	255	354	308,267	308,876	(31,274)
7,510	919	11,641	20,070	78	109	94,498	94,685	(9,587)
5,967	730	9,249	15,946	62	86	75,078	75,226	(7,617)
5,924	725	9,183	15,832	62	86	74,546	74,694	(7,563)
40	5	62	107	-	1	503	504	(51)
39,987	4,895	61,983	106,865	417	578	503,166	504,161	(51,046)
14,869	1,820	23,049	39,738	155	215	187,104	187,474	(18,982)
13,300	1,628	20,615	35,543	139	192	167,352	167,683	(16,978)
2,615	320	4,053	6,988	27	38	32,903	32,968	(3,338)
11,479	1,405	17,793	30,677	120	166	144,438	144,724	(14,653)
93,013	11,385	144,179	248,577	970	1,345	1,170,412	1,172,727	(118,739)
1,886	231	2,923	5,040	20	27	23,730	23,777	(2,407)
15,421	1,888	23,904	41,213	161	223	194,050	194,434	(19,687)
9,088	1,112	14,087	24,287	95	131	114,358	114,584	(11,602)
17,098	2,093	26,503	45,694	178	247	215,150	215,575	(21,827)
63,481	7,770	98,400	169,651	662	918	798,795	800,375	(81,038)
40	5	62	107	-	1	503	504	(51)
58,274	7,133	90,330	155,737	607	843	733,281	734,731	(74,392)
133	16	207	356	1	2	1,678	1,681	(170)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Protection Occupation Membership Group**

As of and for the year ended June 30, 2021

Employer ID #	Employer Name	2021 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%)
16303	CITY OF TIPTON	50,380	0.131602%	(453,301)	(126,308)	(726,889)
16304	CITY OF WEST BRANCH	25,986	0.067881%	(233,814)	(65,150)	(374,932)
16305	CITY OF DURANT	25,030	0.065383%	(225,210)	(62,752)	(361,134)
16306	CITY OF MECHANICSVILLE	5,318	0.013891%	(47,847)	(13,332)	(76,726)
16307	CITY OF CLARENCE	9,239	0.024134%	(83,129)	(23,163)	(133,301)
17201	CERRO GORDO COUNTY	138,516	0.361827%	(1,246,307)	(347,271)	(1,998,510)
17303	CITY OF CLEAR LAKE	147,945	0.386457%	(1,331,145)	(370,911)	(2,134,553)
17305	CITY OF THORNTON	13	0.000035%	(121)	(34)	(194)
17308	CITY OF ROCKWELL	4,150	0.010841%	(37,341)	(10,405)	(59,878)
18201	CHEROKEE COUNTY	22,238	0.058090%	(200,091)	(55,753)	(320,855)
18302	CITY OF CHEROKEE	47,547	0.124199%	(427,803)	(119,203)	(686,002)
18306	CITY OF MARCUS	4,078	0.010652%	(36,690)	(10,223)	(58,834)
18309	CITY OF AURELIA	5,200	0.013583%	(46,786)	(13,036)	(75,024)
19201	CHICKASAW COUNTY	39,711	0.103733%	(357,306)	(99,560)	(572,957)
19303	CITY OF NASHUA	1,762	0.004602%	(15,852)	(4,417)	(25,420)
19304	CITY OF NEW HAMPTON	32,160	0.084007%	(289,361)	(80,628)	(464,003)
20201	CLARKE COUNTY	52,854	0.138063%	(475,556)	(132,509)	(762,575)
20204	CLARKE COUNTY HOSPITAL	45,153	0.117948%	(406,270)	(113,203)	(651,472)
20301	CITY OF OSCEOLA	65,733	0.171707%	(591,441)	(164,799)	(948,403)
21201	CLAY COUNTY	59,855	0.156351%	(538,549)	(150,062)	(863,589)
21301	CITY OF EVERLY	110	0.000288%	(993)	(277)	(1,592)
21302	SPENCER HOSPITAL	54,073	0.141247%	(486,523)	(135,565)	(780,162)
21303	CITY OF SPENCER	1,488	0.003888%	(13,393)	(3,732)	(21,476)
21309	CITY OF DICKENS	296	0.000772%	(2,659)	(741)	(4,264)
22201	CLAYTON COUNTY	70,816	0.184983%	(637,170)	(177,541)	(1,021,732)
22302	CITY OF GUTTENBERG	21,300	0.055638%	(191,644)	(53,400)	(307,310)
22303	CITY OF STRAWBERRY POINT	16,794	0.043870%	(151,109)	(42,105)	(242,309)
22306	CITY OF ELKADER	15,658	0.040900%	(140,881)	(39,255)	(225,908)
22308	CITY OF MONONA	11,685	0.030523%	(105,135)	(29,295)	(168,589)
22311	CITY OF GARNAVILLO	1,483	0.003874%	(13,345)	(3,719)	(21,400)
22324	GUTTENBERG MUNIC HOSP	14,508	0.037898%	(130,539)	(36,373)	(209,325)
23201	CLINTON COUNTY	85,986	0.224609%	(773,662)	(215,573)	(1,240,603)
24201	CRAWFORD COUNTY	28,591	0.074684%	(257,247)	(71,679)	(412,507)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	58,040	0.151609%	(522,215)	(145,510)	(837,396)
24301	CITY OF DENISON	67,083	0.175233%	(603,586)	(168,183)	(967,878)
24303	CITY OF MANILLA	2,815	0.007354%	(25,329)	(7,058)	(40,617)
24305	CITY OF CHARTER OAK	52	0.000137%	(470)	(131)	(754)
25201	DALLAS COUNTY	229,177	0.598648%	(2,062,033)	(574,565)	(3,306,565)

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
34,949	4,278	54,174	93,401	364	506	439,771	440,641	(44,615)
18,027	2,207	27,943	48,177	188	261	226,835	227,284	(23,013)
17,363	2,125	26,915	46,403	181	251	218,487	218,919	(22,166)
3,689	452	5,718	9,859	38	53	46,419	46,510	(4,709)
6,409	785	9,935	17,129	67	93	80,648	80,808	(8,182)
96,088	11,762	148,945	256,795	1,002	1,390	1,209,107	1,211,499	(122,665)
102,629	12,562	159,084	274,275	1,070	1,485	1,291,413	1,293,968	(131,015)
9	1	14	24	-	-	117	117	(12)
2,879	352	4,463	7,694	30	42	36,226	36,298	(3,675)
15,427	1,888	23,913	41,228	161	223	194,118	194,502	(19,693)
32,983	4,037	51,126	88,146	344	477	415,034	415,855	(42,105)
2,829	346	4,385	7,560	29	41	35,595	35,665	(3,611)
3,607	442	5,591	9,640	38	52	45,390	45,480	(4,605)
27,548	3,372	42,701	73,621	287	398	346,641	347,326	(35,167)
1,222	150	1,894	3,266	13	18	15,379	15,410	(1,560)
22,309	2,731	34,581	59,621	233	323	280,724	281,280	(28,480)
36,665	4,488	56,833	97,986	382	530	461,361	462,273	(46,805)
31,323	3,834	48,553	83,710	327	453	394,143	394,923	(39,986)
45,599	5,582	70,683	121,864	475	660	573,788	574,923	(58,211)
41,521	5,082	64,362	110,965	433	601	522,475	523,509	(53,005)
77	9	119	205	1	1	963	965	(98)
37,510	4,591	58,144	100,245	391	543	472,001	472,935	(47,885)
1,033	126	1,601	2,760	11	15	12,993	13,019	(1,318)
205	25	318	548	2	3	2,580	2,585	(262)
49,125	6,013	76,148	131,286	512	711	618,152	619,375	(62,712)
14,776	1,809	22,903	39,488	154	214	185,924	186,292	(18,862)
11,650	1,426	18,059	31,135	121	169	146,598	146,888	(14,872)
10,862	1,330	16,837	29,029	113	157	136,675	136,945	(13,866)
8,106	992	12,565	21,663	84	117	101,997	102,198	(10,348)
1,029	126	1,595	2,750	11	15	12,947	12,973	(1,313)
10,064	1,232	15,601	26,897	105	146	126,642	126,893	(12,848)
59,648	7,301	92,460	159,409	622	863	750,570	752,055	(76,146)
19,833	2,428	30,743	53,004	207	287	249,568	250,062	(25,319)
40,262	4,928	62,409	107,599	420	582	506,628	507,630	(51,398)
46,536	5,696	72,134	124,366	485	673	585,570	586,728	(59,406)
1,953	239	3,027	5,219	20	28	24,573	24,621	(2,493)
36	4	56	96	-	1	456	457	(46)
158,980	19,460	246,432	424,872	1,657	2,300	2,000,485	2,004,442	(202,950)

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, 2021

Employer ID #	Employer Name	2021 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%)
25301	CITY OF WOODWARD	6,842	0.017872%	(61,561)	(17,153)	(98,715)
25303	CITY OF MINBURN	43	0.000113%	(389)	(108)	(624)
25305	CITY OF VAN METER	11,213	0.029291%	(100,892)	(28,113)	(161,785)
25306	CITY OF DALLAS CENTER	57	0.000148%	(510)	(142)	(818)
25308	CITY OF PERRY	75,401	0.196960%	(678,424)	(189,036)	(1,087,885)
25312	CITY OF ADEL	57,595	0.150449%	(518,220)	(144,397)	(830,989)
25314	CITY OF GRANGER	16,419	0.042888%	(147,728)	(41,163)	(236,889)
25315	CITY OF WAUKEE	366,441	0.957205%	(3,297,078)	(918,699)	(5,287,017)
25318	CITY OF DE SOTO	9,661	0.025235%	(86,922)	(24,220)	(139,383)
26201	DAVIS COUNTY	45,631	0.119196%	(410,570)	(114,401)	(658,367)
26203	DAVIS COUNTY HOSPITAL	45,557	0.119002%	(409,902)	(114,215)	(657,296)
26301	CITY OF BLOOMFIELD	34,627	0.090452%	(311,561)	(86,814)	(499,603)
27201	DECATUR COUNTY	54,129	0.141394%	(487,029)	(135,706)	(780,974)
27204	DECATUR COUNTY HOSPITAL	48,233	0.125993%	(433,982)	(120,925)	(695,910)
27301	CITY OF LAMONI	20,195	0.052753%	(181,709)	(50,631)	(291,378)
27302	CITY OF LEON	12,646	0.033033%	(113,783)	(31,704)	(182,456)
28201	DELAWARE COUNTY	32,424	0.084698%	(291,740)	(81,290)	(467,818)
28204	REGIONAL MEDICAL CENTER	66,958	0.174904%	(602,456)	(167,868)	(966,066)
28301	CITY OF EDGEWOOD	2,125	0.005552%	(19,124)	(5,329)	(30,666)
28304	CITY OF MANCHESTER	67,463	0.176225%	(607,005)	(169,136)	(973,360)
28312	CITY OF GREELEY	216	0.000565%	(1,946)	(542)	(3,120)
29201	DES MOINES COUNTY	126,091	0.329372%	(1,134,516)	(316,122)	(1,819,249)
29305	CITY OF WEST BURLINGTON	58,123	0.151827%	(522,967)	(145,720)	(838,602)
30201	DICKINSON COUNTY	67,985	0.177588%	(611,699)	(170,444)	(980,888)
30204	LAKES REGIONAL HEALTHCARE	66,748	0.174357%	(600,570)	(167,343)	(963,042)
30301	CITY OF SPIRIT LAKE	68,894	0.179963%	(619,881)	(172,724)	(994,008)
30302	CITY OF ARNOLDS PARK	37,611	0.098246%	(338,408)	(94,294)	(542,653)
30305	CITY OF LAKE PARK	13,115	0.034258%	(118,002)	(32,880)	(189,222)
30306	CITY OF OKOBOJI	25,746	0.067252%	(231,648)	(64,546)	(371,458)
30307	CITY OF MILFORD	37,186	0.097135%	(334,581)	(93,228)	(536,517)
31201	DUBUQUE COUNTY	51,841	0.135418%	(466,446)	(129,971)	(747,968)
31301	CITY OF CASCADE	8,218	0.021468%	(73,945)	(20,604)	(118,574)
31303	CITY OF FARLEY	7,282	0.019022%	(65,523)	(18,257)	(105,068)
31306	CITY OF DYERSVILLE	44,899	0.117285%	(403,987)	(112,567)	(647,811)
31307	CITY OF EPWORTH	6,340	0.016560%	(57,042)	(15,894)	(91,470)
31311	CITY OF PEOSTA	17,410	0.045479%	(156,651)	(43,649)	(251,198)
31319	CITY OF ASBURY	29,839	0.077944%	(268,478)	(74,809)	(430,516)
32201	EMMET COUNTY	38,517	0.100612%	(346,556)	(96,565)	(555,719)

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
4,746	581	7,357	12,684	49	69	59,723	59,841	(6,059)
30	4	46	80	-	-	377	377	(38)
7,779	952	12,058	20,789	81	113	97,881	98,075	(9,930)
39	5	61	105	-	1	495	496	(50)
52,306	6,403	81,078	139,787	545	757	658,174	659,476	(66,772)
39,954	4,891	61,932	106,777	417	578	502,752	503,747	(51,004)
11,390	1,394	17,655	30,439	119	165	143,319	143,603	(14,540)
254,200	31,116	394,031	679,347	2,650	3,677	3,198,666	3,204,993	(324,506)
6,702	820	10,388	17,910	70	97	84,327	84,494	(8,555)
31,654	3,875	49,067	84,596	330	458	398,315	399,103	(40,409)
31,603	3,868	48,987	84,458	329	457	397,667	398,453	(40,344)
24,021	2,940	37,234	64,195	250	347	302,262	302,859	(30,665)
37,549	4,596	58,204	100,349	391	543	472,492	473,426	(47,935)
33,459	4,096	51,865	89,420	349	484	421,028	421,861	(42,714)
14,009	1,715	21,716	37,440	146	203	176,285	176,634	(17,884)
8,772	1,074	13,598	23,444	91	127	110,387	110,605	(11,199)
22,493	2,753	34,866	60,112	234	325	283,032	283,591	(28,714)
46,448	5,686	71,999	124,133	484	672	584,474	585,630	(59,295)
1,474	180	2,285	3,939	15	21	18,553	18,589	(1,882)
46,799	5,729	72,543	125,071	488	677	588,887	590,052	(59,743)
150	18	233	401	2	2	1,887	1,891	(191)
87,470	10,707	135,585	233,762	912	1,265	1,100,653	1,102,830	(111,662)
40,320	4,935	62,499	107,754	420	583	507,358	508,361	(51,472)
47,161	5,773	73,104	126,038	492	682	593,441	594,615	(60,205)
46,303	5,668	71,774	123,745	483	670	582,644	583,797	(59,110)
47,792	5,850	74,082	127,724	498	691	601,379	602,568	(61,010)
26,091	3,194	40,443	69,728	272	377	328,307	328,956	(33,307)
9,098	1,114	14,102	24,314	95	132	114,480	114,707	(11,614)
17,860	2,186	27,684	47,730	186	258	224,734	225,178	(22,799)
25,796	3,158	39,986	68,940	269	373	324,595	325,237	(32,930)
35,962	4,402	55,745	96,109	375	520	452,524	453,419	(45,909)
5,701	698	8,837	15,236	59	82	71,738	71,879	(7,278)
5,052	618	7,831	13,501	53	73	63,567	63,693	(6,449)
31,147	3,813	48,280	83,240	325	451	391,928	392,704	(39,761)
4,398	538	6,817	11,753	46	64	55,339	55,449	(5,614)
12,078	1,478	18,721	32,277	126	175	151,976	152,277	(15,418)
20,699	2,534	32,086	55,319	216	299	260,464	260,979	(26,424)
26,719	3,271	41,417	71,407	279	386	336,212	336,877	(34,109)

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, 2021

Employer ID #	Employer Name	2021 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%)
32301	CITY OF ARMSTRONG	5,393	0.014088%	(48,525)	(13,521)	(77,813)
32303	CITY OF ESTHERVILLE	1,783	0.004658%	(16,044)	(4,470)	(25,727)
33201	FAYETTE COUNTY	79,967	0.208887%	(719,510)	(200,484)	(1,153,767)
33302	CITY OF WEST UNION	23,286	0.060827%	(209,517)	(58,380)	(335,970)
33305	CITY OF FAYETTE	15,918	0.041581%	(143,224)	(39,908)	(229,667)
33307	CITY OF ELGIN	36	0.000094%	(323)	(90)	(519)
34201	FLOYD COUNTY	22,022	0.057525%	(198,144)	(55,211)	(317,732)
34302	CITY OF CHARLES CITY	793	0.002070%	(7,131)	(1,987)	(11,435)
34305	CITY OF NORA SPRINGS	8,501	0.022206%	(76,489)	(21,313)	(122,654)
35201	FRANKLIN COUNTY	24,513	0.064032%	(220,557)	(61,456)	(353,674)
35205	FRANKLIN GEN HOSP	29,346	0.076657%	(264,044)	(73,573)	(423,407)
35301	CITY OF HAMPTON	40,027	0.104556%	(360,142)	(100,350)	(577,505)
35309	CITY OF SHEFFIELD	8,666	0.022636%	(77,971)	(21,726)	(125,030)
35311	CITY OF HANSELL	163	0.000427%	(1,470)	(410)	(2,357)
36201	FREMONT COUNTY	62,721	0.163837%	(564,335)	(157,246)	(904,937)
36306	CITY OF TABOR	4,839	0.012641%	(43,540)	(12,132)	(69,819)
37201	GREENE COUNTY	79,285	0.207106%	(713,375)	(198,775)	(1,143,930)
37303	CITY OF JEFFERSON	39,509	0.103204%	(355,484)	(99,052)	(570,034)
38201	GRUNDY COUNTY	30,519	0.079720%	(274,593)	(76,513)	(440,323)
38303	CITY OF GRUNDY CENTER	50,837	0.132794%	(457,406)	(127,452)	(733,471)
38307	CITY OF BEAMAN	8	0.000021%	(73)	(20)	(116)
39201	GUTHRIE COUNTY	29,678	0.077525%	(267,033)	(74,406)	(428,200)
39301	CITY OF PANORA	45,393	0.118574%	(408,427)	(113,804)	(654,932)
39303	CITY OF STUART	41,922	0.109506%	(377,193)	(105,101)	(604,847)
40201	HAMILTON COUNTY	107,729	0.281407%	(969,304)	(270,087)	(1,554,323)
40202	HAMILTON HOSPITAL	52,003	0.135841%	(467,902)	(130,376)	(750,302)
40302	CITY OF WEBSTER CITY	3,498	0.009137%	(31,471)	(8,769)	(50,465)
40303	CITY OF STRATFORD	532	0.001391%	(4,790)	(1,335)	(7,681)
40304	CITY OF JEWELL	9,679	0.025283%	(87,087)	(24,266)	(139,649)
40307	CITY OF BLAIRSBURG	149	0.000389%	(1,339)	(373)	(2,147)
40308	CITY OF WILLIAMS	130	0.000339%	(1,167)	(325)	(1,872)
41201	HANCOCK COUNTY	44,159	0.115351%	(397,324)	(110,710)	(637,127)
41302	CITY OF BRITT	20,825	0.054398%	(187,373)	(52,210)	(300,461)
41303	CITY OF GARNER	26,074	0.068110%	(234,604)	(65,370)	(376,199)
41305	CITY OF KANAWHA	4,832	0.012621%	(43,473)	(12,113)	(69,711)
42201	HARDIN COUNTY	83,107	0.217089%	(747,761)	(208,356)	(1,199,070)
42302	CITY OF ACKLEY	14,038	0.036671%	(126,312)	(35,196)	(202,547)
42303	CITY OF ELDORA	43,591	0.113866%	(392,210)	(109,285)	(628,926)

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 Pension Expense
3,741	458	5,799	9,998	39	54	47,077	47,170	(4,776)
1,237	151	1,917	3,305	13	18	15,565	15,596	(1,579)
55,473	6,790	85,988	148,251	578	802	698,034	699,414	(70,816)
16,153	1,977	25,039	43,169	168	234	203,263	203,665	(20,621)
11,042	1,352	17,117	29,511	115	160	138,949	139,224	(14,096)
25	3	39	67	-	-	314	314	(32)
15,277	1,870	23,680	40,827	159	221	192,229	192,609	(19,502)
550	67	852	1,469	6	8	6,918	6,932	(702)
5,897	722	9,141	15,760	61	85	74,206	74,352	(7,528)
17,005	2,081	26,359	45,445	177	246	213,974	214,397	(21,708)
20,357	2,492	31,556	54,405	212	294	256,163	256,669	(25,988)
27,766	3,399	43,040	74,205	289	402	349,393	350,084	(35,446)
6,011	736	9,318	16,065	63	87	75,644	75,794	(7,674)
113	14	176	303	1	2	1,426	1,429	(145)
43,509	5,326	67,443	116,278	454	629	547,491	548,574	(55,543)
3,357	411	5,203	8,971	35	49	42,241	42,325	(4,285)
55,000	6,732	85,255	146,987	573	796	692,082	693,451	(70,212)
27,407	3,355	42,484	73,246	286	396	344,873	345,555	(34,988)
21,171	2,591	32,816	56,578	221	306	266,397	266,924	(27,026)
35,265	4,317	54,664	94,246	368	510	443,753	444,631	(45,019)
6	1	9	16	-	-	70	70	(7)
20,588	2,520	31,913	55,021	215	298	259,063	259,576	(26,282)
31,489	3,854	48,811	84,154	328	455	396,236	397,019	(40,198)
29,081	3,560	45,078	77,719	303	421	365,935	366,659	(37,124)
74,732	9,148	115,841	199,721	779	1,081	940,372	942,232	(95,401)
36,075	4,416	55,919	96,410	376	522	453,936	454,834	(46,052)
2,426	297	3,761	6,484	25	35	30,531	30,591	(3,097)
369	45	572	986	4	5	4,647	4,656	(471)
6,714	822	10,408	17,944	70	97	84,488	84,655	(8,571)
103	13	160	276	1	1	1,299	1,301	(132)
90	11	140	241	1	1	1,133	1,135	(115)
30,633	3,750	47,484	81,867	319	443	385,464	386,226	(39,106)
14,446	1,768	22,393	38,607	151	209	181,780	182,140	(18,442)
18,088	2,214	28,037	48,339	189	262	227,602	228,053	(23,090)
3,352	410	5,195	8,957	35	48	42,175	42,258	(4,279)
57,651	7,057	89,364	154,072	601	834	725,442	726,877	(73,596)
9,738	1,192	15,095	26,025	102	141	122,542	122,785	(12,432)
30,239	3,701	46,873	80,813	315	437	380,503	381,255	(38,602)



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, 2021

Employer ID #	Employer Name	2021 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%)
42304	CITY OF IOWA FALLS	94,420	0.246640%	(849,547)	(236,718)	(1,362,288)
42315	CITY OF HUBBARD	182	0.000476%	(1,640)	(457)	(2,629)
43201	HARRISON COUNTY	51,097	0.133474%	(459,751)	(128,105)	(737,232)
43301	CITY OF MISSOURI VALLEY	27,920	0.072932%	(251,212)	(69,998)	(402,829)
43303	CITY OF WOODBINE	15,390	0.040201%	(138,471)	(38,584)	(222,045)
43305	CITY OF DUNLAP	9,805	0.025611%	(88,217)	(24,581)	(141,460)
43306	CITY OF LOGAN	13,101	0.034223%	(117,879)	(32,846)	(189,024)
44201	HENRY COUNTY	81,622	0.213210%	(734,398)	(204,633)	(1,177,641)
44204	HENRY COUNTY HEALTH CENTER	89,955	0.234976%	(809,373)	(225,524)	(1,297,867)
44301	CITY OF MOUNT PLEASANT	86,831	0.226817%	(781,269)	(217,693)	(1,252,801)
44302	CITY OF WINFIELD	3,968	0.010366%	(35,706)	(9,949)	(57,256)
44303	CITY OF NEW LONDON	19,989	0.052216%	(179,857)	(50,115)	(288,409)
44306	CITY OF WAYLAND	5,474	0.014299%	(49,251)	(13,723)	(78,977)
45201	HOWARD COUNTY	41,763	0.109093%	(375,770)	(104,705)	(602,565)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	37,817	0.098784%	(340,260)	(94,810)	(545,623)
45302	CITY OF CRESCO	35,780	0.093463%	(321,932)	(89,703)	(516,233)
46201	HUMBOLDT COUNTY	19,850	0.051852%	(178,603)	(49,766)	(286,398)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	17,901	0.046759%	(161,061)	(44,878)	(258,269)
46301	CITY OF RENWICK	256	0.000669%	(2,306)	(642)	(3,697)
46302	CITY OF HUMBOLDT	40,343	0.105382%	(362,987)	(101,143)	(582,067)
47201	IDA COUNTY	27,082	0.070744%	(243,675)	(67,898)	(390,744)
48201	IOWA COUNTY	128,774	0.336378%	(1,158,651)	(322,847)	(1,857,950)
48303	CITY OF WILLIAMSBURG	42,043	0.109824%	(378,288)	(105,406)	(606,602)
48305	CITY OF MARENGO	15,115	0.039483%	(135,999)	(37,895)	(218,081)
49201	JACKSON COUNTY	52,821	0.137978%	(475,263)	(132,427)	(762,107)
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	62,300	0.162739%	(560,553)	(156,193)	(898,873)
49301	CITY OF MAQUOKETA	2,030	0.005303%	(18,266)	(5,090)	(29,291)
49303	CITY OF PRESTON	8,721	0.022780%	(78,466)	(21,864)	(125,824)
49304	CITY OF BELLEVUE	27,550	0.071966%	(247,885)	(69,071)	(397,495)
49311	CITY OF ANDREW	283	0.000738%	(2,542)	(708)	(4,076)
49321	SABULA POLICE DEPT	3,899	0.010184%	(35,077)	(9,774)	(56,248)
50201	JASPER COUNTY	114,409	0.298856%	(1,029,406)	(286,834)	(1,650,699)
50301	CITY OF COLFAX	26,689	0.069716%	(240,136)	(66,912)	(385,070)
50307	CITY OF MONROE	20,001	0.052246%	(179,960)	(50,144)	(288,575)
50310	CITY OF PRAIRIE CITY	17,367	0.045365%	(156,260)	(43,540)	(250,570)
50312	CITY OF BAXTER	11,464	0.029946%	(103,147)	(28,741)	(165,401)
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	14,392	0.037593%	(129,490)	(36,081)	(207,643)
51201	JEFFERSON COUNTY	80,721	0.210858%	(726,298)	(202,376)	(1,164,652)

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 Pension Expense
65,499	8,017	101,529	175,045	683	947	824,190	825,820	(83,615)
126	15	196	337	1	2	1,591	1,594	(161)
35,446	4,339	54,944	94,729	370	513	446,028	446,911	(45,250)
19,368	2,371	30,022	51,761	202	280	243,713	244,195	(24,725)
10,676	1,307	16,549	28,532	111	154	134,338	134,603	(13,629)
6,801	833	10,543	18,177	71	98	85,584	85,753	(8,683)
9,088	1,112	14,088	24,288	95	131	114,361	114,587	(11,602)
56,621	6,931	87,767	151,319	590	819	712,478	713,887	(72,281)
62,402	7,638	96,728	166,768	651	903	785,215	786,769	(79,660)
60,235	7,373	93,369	160,977	628	871	757,950	759,449	(76,894)
2,753	337	4,267	7,357	29	40	34,640	34,709	(3,514)
13,867	1,697	21,495	37,059	145	201	174,488	174,834	(17,702)
3,797	465	5,886	10,148	40	55	47,781	47,876	(4,847)
28,971	3,546	44,908	77,425	302	419	364,554	365,275	(36,984)
26,234	3,211	40,664	70,109	273	379	330,104	330,756	(33,489)
24,821	3,038	38,474	66,333	259	359	312,323	312,941	(31,685)
13,770	1,686	21,345	36,801	144	199	173,272	173,615	(17,579)
12,418	1,520	19,248	33,186	129	180	156,254	156,563	(15,852)
178	22	276	476	2	3	2,237	2,242	(227)
27,986	3,426	43,380	74,792	292	405	352,153	352,850	(35,726)
18,787	2,300	29,121	50,208	196	272	236,402	236,870	(23,983)
89,330	10,935	138,469	238,734	931	1,292	1,124,067	1,126,290	(114,037)
29,165	3,570	45,209	77,944	304	422	366,997	367,723	(37,232)
10,485	1,283	16,253	28,021	109	152	131,940	132,201	(13,385)
36,642	4,485	56,798	97,925	382	530	461,077	461,989	(46,777)
43,218	5,290	66,991	115,499	451	625	543,821	544,897	(55,171)
1,408	172	2,183	3,763	15	20	17,721	17,756	(1,798)
6,050	741	9,377	16,168	63	88	76,124	76,275	(7,723)
19,112	2,339	29,625	51,076	199	276	240,486	240,961	(24,397)
196	24	304	524	2	3	2,466	2,471	(250)
2,704	331	4,192	7,227	28	39	34,030	34,097	(3,452)
79,366	9,715	123,023	212,104	827	1,148	998,680	1,000,655	(101,317)
18,514	2,266	28,699	49,479	193	268	232,969	233,430	(23,635)
13,875	1,698	21,507	37,080	145	201	174,589	174,935	(17,712)
12,047	1,475	18,674	32,196	126	174	151,596	151,896	(15,379)
7,952	973	12,327	21,252	83	115	100,068	100,266	(10,152)
9,983	1,222	15,475	26,680	104	144	125,625	125,873	(12,745)
55,997	6,854	86,799	149,650	584	810	704,619	706,013	(71,484)

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, 2021

Employer ID #	Employer Name	2021 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%)
51301	CITY OF FAIRFIELD	12,178	0.031811%	(109,572)	(30,531)	(175,705)
52003	UNIVERSITY OF IOWA	80,612	0.210572%	(725,312)	(202,101)	(1,163,072)
52201	JOHNSON COUNTY	343,982	0.898538%	(3,095,002)	(862,392)	(4,962,979)
52303	CITY OF CORALVILLE	295,566	0.772068%	(2,659,376)	(741,009)	(4,264,432)
52310	CITY OF HILLS	231	0.000602%	(2,075)	(578)	(3,328)
52315	CITY OF NORTH LIBERTY	203,926	0.532690%	(1,834,842)	(511,261)	(2,942,254)
52319	UNIVERSITY HEIGHTS POLICE DEPT	35,492	0.092712%	(319,344)	(88,982)	(512,083)
53201	JONES COUNTY	35,504	0.092742%	(319,448)	(89,011)	(512,250)
53304	CITY OF ANAMOSA	44,962	0.117448%	(404,548)	(112,723)	(648,711)
53305	CITY OF MONTICELLO	78,250	0.204401%	(704,057)	(196,179)	(1,128,987)
54201	KEOKUK COUNTY	38,337	0.100144%	(344,944)	(96,115)	(553,134)
54205	KEOKUK COUNTY HEALTH CENTER	65,660	0.171514%	(590,778)	(164,615)	(947,341)
54301	CITY OF SIGOURNEY	4,917	0.012843%	(44,239)	(12,327)	(70,939)
54304	CITY OF KEOTA	5,442	0.014216%	(48,967)	(13,644)	(78,521)
55201	KOSSUTH COUNTY	50,040	0.130713%	(450,240)	(125,455)	(721,980)
55301	CITY OF ALGONA	111,346	0.290853%	(1,001,840)	(279,153)	(1,606,496)
55306	CITY OF BANCROFT	8,329	0.021758%	(74,945)	(20,883)	(120,177)
55309	CITY OF BURT	215	0.000563%	(1,938)	(540)	(3,107)
55314	CITY OF TITONKA	25	0.000067%	(229)	(64)	(367)
56201	LEE COUNTY	113,347	0.296080%	(1,019,845)	(284,170)	(1,635,368)
56304	CITY OF WEST POINT	6,720	0.017555%	(60,466)	(16,848)	(96,961)
56310	CITY OF MONTROSE	4,245	0.011090%	(38,199)	(10,644)	(61,253)
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	93,596	0.244490%	(842,141)	(234,655)	(1,350,413)
57202	LINN COUNTY	101,263	0.264517%	(911,123)	(253,876)	(1,461,028)
57301	CITY OF CEDAR RAPIDS	93,357	0.243864%	(839,988)	(234,054)	(1,346,959)
57304	CITY OF LISBON	7,307	0.019086%	(65,742)	(18,318)	(105,421)
57305	CITY OF MOUNT VERNON	46,837	0.122346%	(421,419)	(117,424)	(675,765)
57317	CITY OF ROBINS	9,704	0.025349%	(87,315)	(24,330)	(140,014)
57319	CITY OF HIAWATHA	173,431	0.453031%	(1,560,460)	(434,807)	(2,502,269)
57323	CITY OF FAIRFAX	288	0.000751%	(2,588)	(721)	(4,150)
58201	LOUISA COUNTY	53,515	0.139789%	(481,501)	(134,166)	(772,109)
58301	CITY OF WAPELLO	36,115	0.094339%	(324,950)	(90,544)	(521,073)
58316	COLUMBUS JUNCTION POLICE DEPT	17,060	0.044565%	(153,502)	(42,772)	(246,147)
59201	LUCAS COUNTY	27,111	0.070818%	(243,932)	(67,969)	(391,157)
59204	LUCAS COUNTY HEALTH CENTER	63,984	0.167138%	(575,704)	(160,414)	(923,168)
59311	CHARITON POLICE DEPT	32,500	0.084895%	(292,421)	(81,480)	(468,910)
60201	LYON COUNTY	74,613	0.194900%	(671,332)	(187,060)	(1,076,511)
61201	MADISON COUNTY	100,770	0.263227%	(906,683)	(252,638)	(1,453,908)

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
8,448	1,034	13,095	22,577	88	122	106,302	106,512	(10,784)
55,921	6,845	86,682	149,448	583	809	703,663	705,055	(71,387)
238,620	29,209	369,881	637,710	2,488	3,452	3,002,622	3,008,562	(304,618)
205,034	25,097	317,820	547,951	2,137	2,966	2,579,998	2,585,101	(261,742)
160	20	248	428	2	2	2,013	2,017	(204)
141,464	17,316	219,281	378,061	1,475	2,046	1,780,075	1,783,596	(180,590)
24,621	3,014	38,165	65,800	257	356	309,812	310,425	(31,431)
24,629	3,015	38,177	65,821	257	356	309,913	310,526	(31,441)
31,190	3,818	48,347	83,355	325	451	392,473	393,249	(39,817)
54,282	6,644	84,141	145,067	566	785	683,042	684,393	(69,295)
26,595	3,255	41,224	71,074	277	385	334,648	335,310	(33,950)
45,548	5,575	70,603	121,726	475	659	573,145	574,279	(58,146)
3,411	417	5,287	9,115	36	49	42,918	43,003	(4,354)
3,775	462	5,852	10,089	39	55	47,505	47,599	(4,819)
34,713	4,249	53,808	92,770	362	502	436,801	437,665	(44,314)
77,240	9,455	119,729	206,424	805	1,117	971,936	973,858	(98,603)
5,778	707	8,957	15,442	60	84	72,708	72,852	(7,376)
149	18	232	399	2	2	1,880	1,884	(191)
18	2	27	47	-	-	222	222	(23)
78,629	9,625	121,881	210,135	820	1,137	989,404	991,361	(100,376)
4,662	571	7,226	12,459	49	67	58,662	58,778	(5,951)
2,945	360	4,565	7,870	31	43	37,059	37,133	(3,760)
64,928	7,948	100,644	173,520	677	939	817,005	818,621	(82,886)
70,246	8,599	108,888	187,733	732	1,016	883,928	885,676	(89,675)
64,762	7,927	100,386	173,075	675	937	814,916	816,528	(82,674)
5,069	620	7,857	13,546	53	73	63,780	63,906	(6,471)
32,491	3,977	50,363	86,831	339	470	408,840	409,649	(41,477)
6,732	824	10,435	17,991	70	97	84,709	84,876	(8,594)
120,309	14,727	186,489	321,525	1,254	1,740	1,513,883	1,516,877	(153,584)
200	24	309	533	2	3	2,511	2,516	(255)
37,123	4,544	57,544	99,211	387	537	467,129	468,053	(47,390)
25,053	3,067	38,835	66,955	261	362	315,251	315,874	(31,982)
11,835	1,449	18,345	31,629	123	171	148,920	149,214	(15,108)
18,807	2,302	29,152	50,261	196	272	236,651	237,119	(24,008)
44,386	5,433	68,802	118,621	463	642	558,520	559,625	(56,662)
22,545	2,760	34,947	60,252	235	326	283,693	284,254	(28,781)
51,759	6,336	80,230	138,325	540	749	651,294	652,583	(66,074)
69,904	8,557	108,357	186,818	729	1,011	879,620	881,360	(89,238)

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, 2021

Employer ID #	Employer Name	2021 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%)
61301	CITY OF WINTERSET	55,975	0.146216%	(503,639)	(140,334)	(807,609)
61303	CITY OF EARLHAM	10,121	0.026439%	(91,068)	(25,375)	(146,032)
62201	MAHASKA COUNTY	68,436	0.178765%	(615,755)	(171,574)	(987,392)
62204	MAHASKA HEALTH PARTNERSHIP	74,535	0.194698%	(670,635)	(186,866)	(1,075,395)
62301	CITY OF NEW SHARON	6,182	0.016149%	(55,625)	(15,499)	(89,197)
62302	CITY OF OSKALOOSA	785	0.002051%	(7,063)	(1,968)	(11,326)
63201	MARION COUNTY	87,833	0.229435%	(790,285)	(220,205)	(1,267,258)
63301	CITY OF KNOXVILLE	59,671	0.155870%	(536,893)	(149,600)	(860,933)
63306	CITY OF PLEASANTVILLE	14,070	0.036752%	(126,592)	(35,274)	(202,996)
63321	CITY OF MELCHER-DALLAS	10,131	0.026464%	(91,154)	(25,399)	(146,170)
64201	MARSHALL COUNTY	148,544	0.388023%	(1,336,540)	(372,414)	(2,143,203)
64302	CITY OF STATE CENTER	8,858	0.023137%	(79,697)	(22,207)	(127,797)
64306	CITY OF MELBOURNE	2,498	0.006524%	(22,472)	(6,262)	(36,035)
65201	MILLS COUNTY	47,481	0.124028%	(427,213)	(119,039)	(685,056)
65301	CITY OF GLENWOOD	57,984	0.151463%	(521,713)	(145,370)	(836,592)
66201	MITCHELL COUNTY	32,738	0.085516%	(294,560)	(82,076)	(472,340)
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	41,398	0.108140%	(372,485)	(103,789)	(597,297)
66301	CITY OF OSAGE	37,237	0.097268%	(335,039)	(93,355)	(537,251)
66307	CITY OF SAINT ANSGAR	5,661	0.014787%	(50,935)	(14,193)	(81,676)
67201	MONONA COUNTY	45,202	0.118075%	(406,707)	(113,325)	(652,173)
67301	CITY OF ONAWA	24,850	0.064913%	(223,592)	(62,302)	(358,539)
67302	CITY OF MAPLETON	8,998	0.023504%	(80,959)	(22,559)	(129,822)
67304	CITY OF WHITING	1,817	0.004747%	(16,350)	(4,556)	(26,219)
67312	CITY OF BLENCOE	54	0.000141%	(486)	(135)	(779)
68201	MONROE COUNTY	43,490	0.113603%	(391,304)	(109,033)	(627,475)
68204	MONROE COUNTY HOSPITAL	56,300	0.147066%	(506,567)	(141,150)	(812,303)
68301	CITY OF ALBIA	27,861	0.072777%	(250,680)	(69,849)	(401,976)
69201	MONTGOMERY COUNTY	59,194	0.154625%	(532,604)	(148,405)	(854,055)
69301	CITY OF RED OAK	115,936	0.302843%	(1,043,139)	(290,661)	(1,672,722)
70201	MUSCATINE COUNTY	252,738	0.660194%	(2,274,028)	(633,636)	(3,646,510)
70302	CITY OF WILTON	31,691	0.082782%	(285,143)	(79,452)	(457,239)
70303	CITY OF WEST LIBERTY	44,194	0.115443%	(397,642)	(110,799)	(637,637)
70304	CITY OF MUSCATINE	2,408	0.006290%	(21,664)	(6,037)	(34,740)
70307	CITY OF NICHOLS	2,095	0.005473%	(18,852)	(5,253)	(30,230)
70316	CITY OF ATALISSA	824	0.002152%	(7,412)	(2,065)	(11,886)
70317	CITY OF CONESVILLE	2,446	0.006389%	(22,006)	(6,132)	(35,287)
71201	O'BRIEN COUNTY	73,243	0.191323%	(659,010)	(183,627)	(1,056,753)
71301	CITY OF PRIMGHAR	4,512	0.011787%	(40,600)	(11,313)	(65,104)

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
38,830	4,753	60,190	103,773	405	562	488,607	489,574	(49,569)
7,021	859	10,883	18,763	73	102	88,350	88,525	(8,963)
47,474	5,811	73,588	126,873	495	687	597,376	598,558	(60,604)
51,705	6,329	80,147	138,181	539	748	650,618	651,905	(66,006)
4,289	525	6,648	11,462	45	62	53,965	54,072	(5,475)
545	67	844	1,456	6	8	6,852	6,866	(695)
60,930	7,458	94,446	162,834	635	881	766,696	768,212	(77,782)
41,394	5,067	64,164	110,625	432	599	520,868	521,899	(52,842)
9,760	1,195	15,129	26,084	102	141	122,813	123,056	(12,459)
7,028	860	10,894	18,782	73	102	88,433	88,608	(8,972)
103,045	12,613	159,729	275,387	1,074	1,491	1,296,646	1,299,211	(131,545)
6,145	752	9,524	16,421	64	89	77,318	77,471	(7,844)
1,733	212	2,686	4,631	18	25	21,801	21,844	(2,212)
32,938	4,032	51,056	88,026	343	476	414,462	415,281	(42,047)
40,223	4,924	62,350	107,497	419	582	506,141	507,142	(51,348)
22,710	2,780	35,203	60,693	237	329	285,768	286,334	(28,991)
28,718	3,515	44,515	76,748	299	415	361,367	362,081	(36,661)
25,831	3,162	40,040	69,033	269	374	325,039	325,682	(32,975)
3,927	481	6,087	10,495	41	57	49,415	49,513	(5,013)
31,357	3,838	48,605	83,800	327	454	394,567	395,348	(40,029)
17,239	2,110	26,721	46,070	180	249	216,918	217,347	(22,006)
6,242	764	9,675	16,681	65	90	78,543	78,698	(7,968)
1,261	154	1,954	3,369	13	18	15,862	15,893	(1,609)
37	5	58	100	-	1	471	472	(48)
30,169	3,693	46,764	80,626	314	436	379,625	380,375	(38,513)
39,056	4,781	60,539	104,376	407	565	491,447	492,419	(49,858)
19,327	2,366	29,959	51,652	201	280	243,197	243,678	(24,672)
41,063	5,026	63,651	109,740	428	594	516,707	517,729	(52,420)
80,425	9,844	124,665	214,934	838	1,163	1,012,004	1,014,005	(102,668)
175,324	21,461	271,767	468,552	1,828	2,536	2,206,153	2,210,517	(223,815)
21,984	2,691	34,077	58,752	229	318	276,632	277,179	(28,064)
30,658	3,753	47,522	81,933	320	443	385,773	386,536	(39,137)
1,670	204	2,589	4,463	17	24	21,018	21,059	(2,132)
1,453	178	2,253	3,884	15	21	18,289	18,325	(1,855)
571	70	886	1,527	6	8	7,191	7,205	(730)
1,697	208	2,630	4,535	18	25	21,349	21,392	(2,166)
50,809	6,219	78,758	135,786	530	735	639,340	640,605	(64,861)
3,130	383	4,852	8,365	33	45	39,388	39,466	(3,996)

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, 2021

Employer ID #	Employer Name	2021 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%)
71302	CITY OF SHELDON	54,162	0.141480%	(487,324)	(135,788)	(781,447)
71306	CITY OF PAULLINA	6,418	0.016765%	(57,746)	(16,090)	(92,599)
71323	HARTLEY POLICE DEPARTMENT	15,006	0.039199%	(135,019)	(37,622)	(216,510)
71325	SANBORN POLICE DEPARTMENT	13,338	0.034840%	(120,005)	(33,438)	(192,434)
71326	SUTHERLAND POLICE DEPARTMENT	2,799	0.007311%	(25,182)	(7,017)	(40,381)
72201	OSCEOLA COUNTY	44,044	0.115050%	(396,290)	(110,422)	(635,469)
73201	PAGE COUNTY	28,276	0.073860%	(254,411)	(70,889)	(407,960)
73301	CITY OF SHENANDOAH	45,484	0.118811%	(409,243)	(114,032)	(656,240)
73302	CITY OF CLARINDA	51,265	0.133913%	(461,263)	(128,526)	(739,656)
73303	CLARINDA REGIONAL HEALTH CENTER	89,272	0.233194%	(803,232)	(223,813)	(1,288,020)
74201	PALO ALTO COUNTY	17,680	0.046184%	(159,080)	(44,326)	(255,092)
74205	PALO ALTO COUNTY HEALTH SYSTEM	33,730	0.088109%	(303,489)	(84,564)	(486,658)
74301	CITY OF EMMETSBURG	30,419	0.079460%	(273,697)	(76,263)	(438,886)
74303	CITY OF WEST BEND	5,105	0.013335%	(45,934)	(12,799)	(73,657)
75201	PLYMOUTH COUNTY	85,186	0.222521%	(766,472)	(213,570)	(1,229,073)
75301	CITY OF AKRON	18,193	0.047524%	(163,694)	(45,612)	(262,491)
75302	CITY OF REMSEN	8,212	0.021450%	(73,885)	(20,587)	(118,478)
75304	CITY OF KINGSLEY	7,935	0.020727%	(71,395)	(19,894)	(114,486)
75305	CITY OF LE MARS	70,352	0.183771%	(632,997)	(176,378)	(1,015,039)
75306	CITY OF MERRILL	7,425	0.019396%	(66,809)	(18,616)	(107,131)
75324	HINTON POLICE DEPARTMENT	4,851	0.012673%	(43,651)	(12,163)	(69,996)
76201	POCAHONTAS COUNTY	61,670	0.161092%	(554,878)	(154,611)	(889,772)
76301	CITY OF FONDA	3,643	0.009515%	(32,775)	(9,133)	(52,557)
76302	CITY OF POCAHONTAS	21,229	0.055454%	(191,012)	(53,224)	(306,296)
76303	CITY OF ROLFE	261	0.000682%	(2,349)	(654)	(3,766)
76304	CITY OF GILMORE CITY	832	0.002173%	(7,483)	(2,085)	(12,000)
76305	CITY OF LAURENS	10,621	0.027745%	(95,567)	(26,629)	(153,246)
76315	POCAHONTAS COMMUNITY HOSPITAL	36,133	0.094385%	(325,109)	(90,589)	(521,328)
77043	STATE - DEPT OF COMMERCE/INSURANCE	41,922	0.109507%	(377,196)	(105,102)	(604,851)
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	86,240	0.225272%	(775,947)	(216,210)	(1,244,267)
77112	STATE - AIRPORT FIREFIGHTERS	219,923	0.574477%	(1,978,778)	(551,367)	(3,173,061)
77113	STATE - CONSERVATION PEACE OFFICERS	979,333	2.558183%	(8,811,627)	(2,455,275)	(14,129,850)
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,444,275	35.118700%	(120,965,870)	(33,705,966)	(193,974,359)
77301	CITY OF WEST DES MOINES	382,502	0.999159%	(3,441,589)	(958,965)	(5,518,747)
77303	CITY OF MITCHELLVILLE	22,390	0.058486%	(201,453)	(56,133)	(323,038)
77305	CITY OF URBANDALE	17,429	0.045528%	(156,820)	(43,696)	(251,468)
77308	CITY OF GRIMES	111,627	0.291589%	(1,004,375)	(279,859)	(1,610,561)
77309	CITY OF ANKENY	79,429	0.207482%	(714,669)	(199,135)	(1,146,004)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
37,572	4,599	58,240	100,411	392	543	472,779	473,714	(47,964)
4,452	545	6,901	11,898	46	64	56,023	56,133	(5,684)
10,410	1,274	16,136	27,820	109	151	130,989	131,249	(13,289)
9,252	1,133	14,342	24,727	96	134	116,423	116,653	(11,811)
1,942	238	3,009	5,189	20	28	24,431	24,479	(2,478)
30,553	3,740	47,360	81,653	319	442	384,461	385,222	(39,004)
19,615	2,401	30,404	52,420	204	284	246,817	247,305	(25,040)
31,552	3,862	48,908	84,322	329	456	397,028	397,813	(40,279)
35,563	4,353	55,125	95,041	371	514	447,495	448,380	(45,399)
61,928	7,580	95,994	165,502	646	896	779,257	780,799	(79,056)
12,265	1,501	19,012	32,778	128	177	154,332	154,637	(15,657)
23,399	2,864	36,270	62,533	244	338	294,430	295,012	(29,870)
21,102	2,583	32,709	56,394	220	305	265,528	266,053	(26,938)
3,541	433	5,489	9,463	37	51	44,562	44,650	(4,521)
59,094	7,233	91,600	157,927	616	855	743,594	745,065	(75,438)
12,621	1,545	19,563	33,729	132	183	158,808	159,123	(16,111)
5,696	697	8,830	15,223	59	82	71,680	71,821	(7,272)
5,504	674	8,532	14,710	57	80	69,264	69,401	(7,027)
48,803	5,974	75,649	130,426	509	706	614,103	615,318	(62,301)
5,151	630	7,984	13,765	54	75	64,815	64,944	(6,576)
3,365	412	5,217	8,994	35	49	42,348	42,432	(4,296)
42,780	5,237	66,313	114,330	446	619	538,316	539,381	(54,612)
2,527	309	3,917	6,753	26	37	31,797	31,860	(3,226)
14,727	1,803	22,828	39,358	154	213	185,311	185,678	(18,800)
181	22	281	484	2	3	2,279	2,284	(231)
577	71	894	1,542	6	8	7,260	7,274	(737)
7,368	902	11,421	19,691	77	107	92,714	92,898	(9,406)
25,065	3,068	38,854	66,987	261	363	315,405	316,029	(31,998)
29,081	3,560	45,078	77,719	303	421	365,937	366,661	(37,125)
59,824	7,323	92,733	159,880	624	865	752,786	754,275	(76,371)
152,561	18,674	236,482	407,717	1,590	2,207	1,919,715	1,923,512	(194,756)
679,364	83,157	1,053,069	1,815,590	7,081	9,826	8,548,614	8,565,521	(867,262)
9,326,297	1,141,594	14,456,535	24,924,426	97,222	134,905	117,355,254	117,587,381	(11,905,752)
265,342	32,479	411,302	709,123	2,766	3,838	3,338,864	3,345,468	(338,730)
15,532	1,901	24,075	41,508	162	225	195,440	195,827	(19,827)
12,091	1,480	18,741	32,312	126	175	152,139	152,440	(15,435)
77,436	9,479	120,032	206,947	807	1,120	974,396	976,323	(98,853)
55,100	6,745	85,409	147,254	574	797	693,337	694,708	(70,339)



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, 2021

Employer ID #	Employer Name	2021 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%)
77310	CITY OF BONDURANT	43,952	0.114810%	(395,460)	(110,191)	(634,138)
77314	CITY OF WINDSOR HEIGHTS	141,412	0.369393%	(1,272,368)	(354,533)	(2,040,301)
77320	CITY OF CLIVE	171,342	0.447575%	(1,541,665)	(429,570)	(2,472,132)
77321	CITY OF PLEASANT HILL	211,411	0.552242%	(1,902,190)	(530,027)	(3,050,249)
77322	CITY OF POLK CITY	77,112	0.201430%	(693,824)	(193,327)	(1,112,579)
77334	ALTOONA POLICE DEPT	428,276	1.118728%	(3,853,442)	(1,073,724)	(6,179,172)
77338	JOHNSTON POLICE DEPARTMENT	439,884	1.149050%	(3,957,886)	(1,102,826)	(6,346,652)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	20,128	0.052579%	(181,107)	(50,464)	(290,414)
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	45,366	0.118505%	(408,187)	(113,737)	(654,547)
78201	POTTAWATTAMIE COUNTY	697,711	1.822539%	(6,277,711)	(1,749,224)	(10,066,599)
78307	CITY OF OAKLAND	1,113	0.002908%	(10,015)	(2,791)	(16,060)
78311	CITY OF AVOCA	6,437	0.016815%	(57,920)	(16,139)	(92,878)
78313	CITY OF CARTER LAKE	65,355	0.170718%	(588,037)	(163,851)	(942,944)
79201	POWESHIEK COUNTY	58,545	0.152929%	(526,763)	(146,777)	(844,689)
79301	CITY OF GRINNELL	1,767	0.004615%	(15,895)	(4,429)	(25,489)
79304	CITY OF MONTEZUMA	4,207	0.010989%	(37,851)	(10,547)	(60,696)
80201	RINGGOLD COUNTY	26,655	0.069628%	(239,833)	(66,827)	(384,583)
80203	RINGGOLD COUNTY HOSPITAL	35,578	0.092935%	(320,113)	(89,196)	(513,316)
81201	SAC COUNTY	69,780	0.182278%	(627,855)	(174,946)	(1,006,794)
81305	CITY OF LAKE VIEW	20,937	0.054692%	(188,386)	(52,492)	(302,086)
81320	SAC CITY POLICE DEPT	23,795	0.062156%	(214,094)	(59,655)	(343,310)
82201	SCOTT COUNTY	582,838	1.522470%	(5,244,129)	(1,461,226)	(8,409,202)
82303	CITY OF ELDRIDGE	54,612	0.142656%	(491,378)	(136,918)	(787,947)
82304	CITY OF WALCOTT	18,676	0.048785%	(168,041)	(46,823)	(269,461)
82305	CITY OF BUFFALO	23,538	0.061484%	(211,781)	(59,011)	(339,601)
82309	CITY OF PRINCETON	9,006	0.023524%	(81,029)	(22,578)	(129,934)
82311	CITY OF LE CLAIRE	43,716	0.114193%	(393,335)	(109,599)	(630,731)
82316	CITY OF BLUE GRASS	16,059	0.041950%	(144,495)	(40,262)	(231,704)
82324	CITY OF MCCAUSLAND	263	0.000687%	(2,365)	(659)	(3,793)
83201	SHELBY COUNTY	40,476	0.105731%	(364,189)	(101,478)	(583,994)
83301	CITY OF HARLAN	53,970	0.140978%	(485,596)	(135,307)	(778,676)
84201	SIOUX COUNTY	105,340	0.275166%	(947,806)	(264,097)	(1,519,850)
84301	CITY OF HAWARDEN	29,054	0.075894%	(261,416)	(72,841)	(419,192)
84303	CITY OF ROCK VALLEY	40,497	0.105784%	(364,371)	(101,529)	(584,286)
84304	CITY OF SIOUX CENTER	62,124	0.162278%	(558,966)	(155,750)	(896,328)
84307	CITY OF ORANGE CITY	48,118	0.125693%	(432,948)	(120,637)	(694,252)
84320	ORANGE CITY AREA HEALTH SYSTEM	31,080	0.081186%	(279,645)	(77,920)	(448,423)
85001	IOWA STATE UNIV OF SCIENCE & TECH	91,846	0.239918%	(826,393)	(230,266)	(1,325,160)

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 Pension Expense
30,489	3,732	47,261	81,482	318	441	383,656	384,415	(38,922)
98,098	12,008	152,060	262,166	1,023	1,419	1,234,390	1,236,832	(125,230)
118,860	14,549	184,243	317,652	1,239	1,719	1,495,650	1,498,608	(151,734)
146,656	17,952	227,329	391,937	1,529	2,121	1,845,413	1,849,063	(187,218)
53,493	6,548	82,918	142,959	558	774	673,115	674,447	(68,288)
297,095	36,366	460,522	793,983	3,097	4,298	3,738,424	3,745,819	(379,265)
305,147	37,352	473,004	815,503	3,181	4,414	3,839,750	3,847,345	(389,545)
13,963	1,709	21,644	37,316	146	202	175,702	176,050	(17,825)
31,471	3,852	48,782	84,105	328	455	396,004	396,787	(40,175)
484,003	59,244	750,244	1,293,491	5,045	7,000	6,090,331	6,102,376	(617,867)
772	95	1,197	2,064	8	11	9,716	9,735	(986)
4,466	547	6,922	11,935	47	65	56,191	56,303	(5,701)
45,337	5,549	70,276	121,162	473	656	570,485	571,614	(57,876)
40,613	4,971	62,953	108,537	423	587	511,040	512,050	(51,845)
1,225	150	1,900	3,275	13	18	15,421	15,452	(1,564)
2,918	357	4,524	7,799	30	42	36,721	36,793	(3,725)
18,491	2,263	28,662	49,416	193	267	232,674	233,134	(23,605)
24,680	3,021	38,256	65,957	257	357	310,558	311,172	(31,506)
48,407	5,925	75,034	129,366	505	700	609,114	610,319	(61,795)
14,524	1,778	22,514	38,816	151	210	182,763	183,124	(18,541)
16,506	2,020	25,586	44,112	172	239	207,704	208,115	(21,072)
404,315	49,490	626,722	1,080,527	4,214	5,848	5,087,600	5,097,662	(516,140)
37,885	4,637	58,724	101,246	395	548	476,711	477,654	(48,363)
12,956	1,586	20,082	34,624	135	187	163,025	163,347	(16,539)
16,328	1,999	25,310	43,637	170	236	205,460	205,866	(20,844)
6,247	765	9,684	16,696	65	90	78,611	78,766	(7,975)
30,326	3,712	47,007	81,045	316	439	381,595	382,350	(38,713)
11,140	1,364	17,268	29,772	116	161	140,182	140,459	(14,222)
182	22	283	487	2	3	2,295	2,300	(233)
28,078	3,437	43,524	75,039	293	406	353,319	354,018	(35,844)
37,439	4,583	58,033	100,055	390	542	471,102	472,034	(47,794)
73,074	8,945	113,272	195,291	762	1,057	919,515	921,334	(93,285)
20,155	2,467	31,242	53,864	210	292	253,613	254,115	(25,729)
28,093	3,439	43,546	75,078	293	406	353,495	354,194	(35,862)
43,095	5,275	66,802	115,172	449	623	542,282	543,354	(55,015)
33,380	4,086	51,741	89,207	348	483	420,025	420,856	(42,612)
21,560	2,639	33,420	57,619	225	312	271,298	271,835	(27,523)
63,714	7,799	98,762	170,275	664	922	801,727	803,313	(81,336)

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, 2021

Employer ID #	Employer Name	2021 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%)
85101	DEPT OF TRANS PROTECTION OCCUPATION	745,240	1.946691%	(6,705,350)	(1,868,381)	(10,752,338)
85201	STORY COUNTY	237,088	0.619314%	(2,133,219)	(594,401)	(3,420,715)
85204	STORY CO MEDICAL CENTER	48,046	0.125505%	(432,299)	(120,456)	(693,212)
85301	CITY OF HUXLEY	41,310	0.107909%	(371,692)	(103,568)	(596,025)
85305	CITY OF STORY CITY	33,173	0.086653%	(298,476)	(83,168)	(478,621)
85318	CITY OF NEVADA	60,512	0.158068%	(544,463)	(151,709)	(873,072)
85322	CITY OF ROLAND	1,213	0.003168%	(10,912)	(3,040)	(17,498)
85327	MARY GREELEY MEDICAL CENTER	167,687	0.438028%	(1,508,780)	(420,407)	(2,419,399)
86201	TAMA COUNTY	35,158	0.091838%	(316,333)	(88,143)	(507,255)
86301	CITY OF TAMA	40,931	0.106918%	(368,277)	(102,617)	(590,549)
86302	CITY OF GLADBROOK	777	0.002031%	(6,994)	(1,949)	(11,215)
86303	CITY OF TRAER	15,602	0.040754%	(140,376)	(39,115)	(225,100)
86306	CITY OF DYSART	26,403	0.068969%	(237,564)	(66,195)	(380,945)
86308	CITY OF TOLEDO	40,036	0.104580%	(360,224)	(100,373)	(577,635)
87201	TAYLOR COUNTY	32,608	0.085177%	(293,390)	(81,750)	(470,465)
87306	CITY OF CLEARFIELD	115	0.000301%	(1,038)	(289)	(1,664)
87310	CITY OF LENOX	278	0.000725%	(2,499)	(696)	(4,007)
88201	UNION COUNTY	22,306	0.058268%	(200,703)	(55,924)	(321,836)
88204	GREATER REGIONAL MEDICAL CENTER	86,227	0.225240%	(775,835)	(216,179)	(1,244,087)
88301	CITY OF CRESTON	1,664	0.004347%	(14,973)	(4,172)	(24,010)
88306	CITY OF AFTON	4,240	0.011074%	(38,146)	(10,629)	(61,168)
89201	VAN BUREN COUNTY	28,471	0.074371%	(256,169)	(71,379)	(410,779)
89204	VAN BUREN COUNTY HOSPITAL	27,672	0.072284%	(248,981)	(69,376)	(399,253)
89301	CITY OF FARMINGTON	115	0.000301%	(1,038)	(289)	(1,664)
90201	WAPELLO COUNTY	89,693	0.234292%	(807,017)	(224,867)	(1,294,089)
91201	WARREN COUNTY	15,300	0.039966%	(137,662)	(38,358)	(220,747)
91301	CITY OF INDIANOLA	128,621	0.335980%	(1,157,279)	(322,465)	(1,855,751)
91303	CITY OF CARLISLE	75,817	0.198047%	(682,171)	(190,080)	(1,093,893)
91307	CITY OF NORWALK	225,511	0.589073%	(2,029,053)	(565,376)	(3,253,681)
92201	WASHINGTON COUNTY	186,809	0.487977%	(1,680,829)	(468,347)	(2,695,287)
92301	CITY OF WASHINGTON	100,404	0.262272%	(903,391)	(251,721)	(1,448,629)
93201	WAYNE COUNTY	42,573	0.111207%	(383,050)	(106,733)	(614,239)
93204	WAYNE COUNTY HOSPITAL	69,250	0.180892%	(623,079)	(173,615)	(999,136)
93302	CITY OF SEYMOUR	3,915	0.010227%	(35,227)	(9,816)	(56,488)
94201	WEBSTER COUNTY	91,325	0.238557%	(821,708)	(228,961)	(1,317,646)
94301	CITY OF FORT DODGE	38,123	0.099585%	(343,018)	(95,579)	(550,045)
94305	CITY OF GOWRIE	4,367	0.011408%	(39,293)	(10,949)	(63,009)
94307	CITY OF DAYTON	3,882	0.010141%	(34,930)	(9,733)	(56,011)

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
516,973	63,280	801,351	1,381,604	5,388	7,477	6,505,207	6,518,072	(659,957)
164,468	20,132	254,939	439,539	1,715	2,379	2,069,546	2,073,640	(209,957)
33,330	4,080	51,664	89,074	347	482	419,396	420,225	(42,548)
28,657	3,508	44,421	76,586	299	415	360,598	361,312	(36,583)
23,012	2,817	35,671	61,500	240	333	289,567	290,140	(29,377)
41,977	5,138	65,068	112,183	438	607	528,212	529,257	(53,587)
841	103	1,304	2,248	9	12	10,586	10,607	(1,074)
116,325	14,239	180,313	310,877	1,213	1,683	1,463,746	1,466,642	(148,498)
24,389	2,985	37,805	65,179	254	353	306,891	307,498	(31,134)
28,394	3,476	44,012	75,882	296	411	357,285	357,992	(36,247)
539	66	836	1,441	6	8	6,785	6,799	(688)
10,823	1,325	16,776	28,924	113	157	136,186	136,456	(13,816)
18,316	2,242	28,391	48,949	191	265	230,473	230,929	(23,382)
27,773	3,400	43,050	74,223	290	402	349,472	350,164	(35,454)
22,620	2,769	35,063	60,452	236	327	284,633	285,196	(28,876)
80	10	124	214	1	1	1,007	1,009	(102)
193	24	299	516	2	3	2,424	2,429	(246)
15,474	1,894	23,986	41,354	161	224	194,712	195,097	(19,754)
59,816	7,322	92,719	159,857	624	865	752,677	754,166	(76,360)
1,154	141	1,789	3,084	12	17	14,526	14,555	(1,474)
2,941	360	4,559	7,860	31	43	37,007	37,081	(3,754)
19,750	2,418	30,615	52,783	206	286	248,523	249,015	(25,213)
19,196	2,350	29,756	51,302	200	278	241,550	242,028	(24,505)
80	10	124	214	1	1	1,007	1,009	(102)
62,220	7,616	96,446	166,282	649	900	782,929	784,478	(79,429)
10,614	1,299	16,452	28,365	111	154	133,553	133,818	(13,549)
89,225	10,922	138,306	238,453	930	1,291	1,122,737	1,124,958	(113,902)
52,594	6,438	81,526	140,558	548	761	661,810	663,119	(67,141)
156,437	19,149	242,491	418,077	1,631	2,263	1,968,490	1,972,384	(199,704)
129,590	15,863	200,875	346,328	1,351	1,875	1,630,659	1,633,885	(165,431)
69,650	8,526	107,964	186,140	726	1,007	876,426	878,159	(88,914)
29,533	3,615	45,778	78,926	308	427	371,617	372,352	(37,701)
48,039	5,880	74,464	128,383	501	695	604,481	605,677	(61,325)
2,716	332	4,210	7,258	28	39	34,175	34,242	(3,467)
63,353	7,755	98,202	169,310	660	916	797,181	798,757	(80,874)
26,446	3,237	40,994	70,677	276	383	332,779	333,438	(33,761)
3,029	371	4,696	8,096	32	44	38,121	38,197	(3,867)
2,693	330	4,174	7,197	28	39	33,887	33,954	(3,438)

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, 2021

Employer ID #	Employer Name	2021 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%)
95201	WINNEBAGO COUNTY	29,317	0.076581%	(263,781)	(73,500)	(422,986)
95301	CITY OF FOREST CITY	69,470	0.181468%	(625,064)	(174,168)	(1,002,319)
95311	CITY OF LAKE MILLS	30,979	0.080923%	(278,737)	(77,667)	(446,968)
96201	WINNESHIEK COUNTY	59,424	0.155224%	(534,668)	(148,980)	(857,365)
96205	WINNESHIEK MEDICAL CENTER	86,770	0.226657%	(780,717)	(217,539)	(1,251,915)
96308	CITY OF CALMAR	6,115	0.015973%	(55,020)	(15,331)	(88,227)
97201	WOODBURY COUNTY	465,661	1.216384%	(4,189,819)	(1,167,453)	(6,718,568)
97301	CITY OF SIOUX CITY	163,799	0.427871%	(1,473,796)	(410,659)	(2,363,300)
97306	CITY OF SERGEANT BLUFF	57,580	0.150409%	(518,081)	(144,358)	(830,767)
97308	CITY OF MOVILLE	9,533	0.024901%	(85,770)	(23,899)	(137,536)
98201	WORTH COUNTY	51,620	0.134840%	(464,454)	(129,415)	(744,773)
98302	CITY OF MANLY	10,456	0.027312%	(94,076)	(26,213)	(150,856)
99201	WRIGHT COUNTY	61,323	0.160185%	(551,757)	(153,742)	(884,767)
99301	CITY OF CLARION	50,759	0.132591%	(456,709)	(127,257)	(732,354)
99302	CITY OF EAGLE GROVE	53,934	0.140883%	(485,271)	(135,216)	(778,154)
99304	CITY OF BELMOND	24,555	0.064143%	(220,939)	(61,563)	(354,287)
99311	IOWA SPECIALTY HOSPITAL-CLARION	15,205	0.039718%	(136,807)	(38,120)	(219,376)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	40,154	0.104888%	(361,286)	(100,669)	(579,338)
Total for all entities		\$ 38,282,383	100.000000%	\$ (344,448,595)	(95,977,256)	(552,339,231)

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
20,337	2,489	31,524	54,350	212	294	255,908	256,414	(25,962)
48,192	5,899	74,701	128,792	502	697	606,407	607,606	(61,520)
21,490	2,631	33,312	57,433	224	311	270,417	270,952	(27,434)
41,222	5,046	63,898	110,166	430	596	518,709	519,735	(52,623)
60,192	7,368	93,303	160,863	627	871	757,414	758,912	(76,840)
4,242	519	6,575	11,336	44	61	53,378	53,483	(5,415)
323,029	39,541	500,722	863,292	3,367	4,673	4,064,760	4,072,800	(412,372)
113,628	13,909	176,132	303,669	1,185	1,644	1,429,806	1,432,635	(145,055)
39,943	4,889	61,915	106,747	416	578	502,617	503,611	(50,991)
6,613	809	10,250	17,672	69	96	83,210	83,375	(8,442)
35,809	4,383	55,506	95,698	373	518	450,591	451,482	(45,713)
7,253	888	11,243	19,384	76	105	91,268	91,449	(9,259)
42,540	5,207	65,940	113,687	443	615	535,288	536,346	(54,305)
35,212	4,310	54,581	94,103	367	509	443,077	443,953	(44,950)
37,414	4,580	57,994	99,988	390	541	470,786	471,717	(47,762)
17,034	2,085	26,404	45,523	178	246	214,345	214,769	(21,745)
10,548	1,291	16,350	28,189	110	153	132,724	132,987	(13,465)
27,855	3,410	43,177	74,442	290	403	350,502	351,195	(35,559)
26,556,501	3,250,675	41,164,781	70,971,957	276,840	384,142	334,167,424	334,828,406	(33,901,464)

**Iowa Public Employees' Retirement System**

# Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2021

## (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, 2021, IPERS had 173,186 contributing (active) members, employed by 1,943 public employers.

### Plan Benefits

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is 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, any time after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. Members who are age 70 and 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 a choice between 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 2021, 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 9.26 percent of pay for a total rate of 18.52 percent. Protection Occupation members contributed 6.41 percent of pay and their employers contributed 9.61 percent for a total rate of 16.02 percent.

2021 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 2021, up to the cutoff date of August 6, 2021. 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, 2021, 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](mailto: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](http://www.ipers.org).

B. Deferred Outflows of Resources and Deferred Inflows of Resources

Difference Between Projected and Actual Investment Earnings on Pension Plan Investments – The difference between projected and actual earnings on System investments are amortized over a five-year period. The non-current amounts are presented as deferred outflows 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 5.38 years for the year ended June 30, 2021. 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 5.38 years for the year ended June 30, 2021. 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 by the asterisk on pages 106, 114 and 140 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 5.38 years for the year ended June 30, 2021.

**(3) Net Pension Liability/(Asset)**

The components of the net pension liability (asset) of the System at June 30, 2021 were as follows:

<b>Regular Members</b>	
Total pension liability	\$ 39,777,935,943
Plan fiduciary net position	39,637,744,850
Net pension liability/(asset)	<u>\$ 140,191,093</u>
Plan fiduciary net position as a percentage of the total pension liability	99.65%
<b>Sheriffs and Deputies</b>	
Total pension liability	\$ 816,703,678
Plan fiduciary net position	957,673,108
Net pension liability/(asset)	<u>\$ (140,969,430)</u>
Plan fiduciary net position as a percentage of the total pension liability	117.26%
<b>Protection Occupation Members</b>	
Total pension liability	\$ 1,950,009,129
Plan fiduciary net position	2,294,457,724
Net pension liability/(asset)	<u>\$ (344,448,595)</u>
Plan fiduciary net position as a percentage of the total pension liability	117.66%
<b>Total Membership</b>	
Total pension liability	\$ 42,544,648,750
Plan fiduciary net position	42,889,875,682
Net pension liability/(asset)	<u>\$ (345,226,932)</u>
Plan fiduciary net position as a percentage of the total pension liability	100.81%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2021, 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 adjusted to 2006 and 2017 with MP-2017 generational adjustments
- Inflation rate: 2.6%
- Payroll increase assumption: 3.25%

The actuarial assumptions used in the June 30, 2021, 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 geometric real rates of return for each major asset class included in IPERS' target asset allocation as of June 30, 2021, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5	6.01
Global smart beta equity	6.0	5.10
Core-plus fixed income	26.0	0.29
Public credit	4.0	2.08
Cash	1.0	(0.25)
Private equity	13.0	9.51
Private real assets	7.5	4.63
Private credit	3.0	2.87
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/(A) to changes in the discount rate. The table below shows the NPL/(A) 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%)
<b>All Membership Groups</b>			
Total Pension Liability	\$47,716,591,162	\$42,544,648,750	\$38,210,696,975
Fiduciary Net Position	<u>\$42,889,875,682</u>	<u>\$42,889,875,682</u>	<u>\$42,889,875,682</u>
Net Pension Liability/(Asset)	\$4,826,715,480	(\$345,226,932)	(\$4,679,178,707)
<b>Regular Members</b>			
Total Pension Liability	\$44,599,569,526	\$39,777,935,943	\$35,737,100,710
Fiduciary Net Position	<u>\$39,637,744,850</u>	<u>\$39,637,744,850</u>	<u>\$39,637,744,850</u>
Net Pension Liability/(Asset)	\$4,961,824,676	\$140,191,093	(\$3,900,644,140)
<b>Sheriffs and Deputies</b>			
Total Pension Liability	\$918,541,168	\$816,703,678	\$731,477,772
Fiduciary Net Position	<u>\$957,673,108</u>	<u>\$957,673,108</u>	<u>\$957,673,108</u>
Net Pension Liability/(Asset)	(\$39,131,940)	(\$140,969,430)	(\$226,195,336)
<b>Protection Occupation</b>			
Total Pension Liability	\$2,198,480,468	\$1,950,009,129	\$1,742,118,493
Fiduciary Net Position	<u>\$2,294,457,724</u>	<u>\$2,294,457,724</u>	<u>\$2,294,457,724</u>
Net Pension Liability/(Asset)	(\$95,977,256)	(\$344,448,595)	(\$552,339,231)

## 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, 2021, for each of the three membership groups, as well as the total membership.

Regular Membership - Deferred Outflows of Resources								
	June 30, 2020		Additions		Recognition		June 30, 2021	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2016 Base	\$	0	\$	0	\$	0	\$	0
FY 2017 Base		7,706,226		0		5,927,864		1,778,362
FY 2018 Base		0		0		0		0
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
Total	\$	7,706,226	\$	128,834,499	\$	23,946,933	\$	104,887,566
						29,874,797		106,665,928
Changes of assumptions								
FY 2016 Base	\$	0	\$	0	\$	0	\$	0
FY 2017 Base		330,639,771		0		254,338,287		76,301,484
FY 2018 Base		27,423,185		0		12,027,713		15,395,472
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
Total	\$	358,062,956	\$	0	\$	266,366,000	\$	91,696,956
Differences between projected and actual earnings								
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
FY 2020 Base		965,703,418		0		241,425,854		724,277,564
FY 2021 Base		0		0		0		0
Total	\$	965,703,418	\$	0	\$	241,425,854	\$	724,277,564
Total	\$	1,331,472,600	\$	128,834,499	\$	537,666,651	\$	922,640,448
Regular Membership - Deferred Inflows of Resources								
	June 30, 2020		Additions		Recognition		June 30, 2021	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2016 Base	\$	5,513,118	\$	0	\$	5,513,118	\$	0
FY 2017 Base		0		0		0		0
FY 2018 Base		54,876,347		0		24,068,574		30,807,773
FY 2019 Base		83,933,026		0		23,980,864		59,952,162
FY 2020 Base		21,020,568		0		4,681,641		16,338,927
FY 2021 Base		0		0		0		0
Total	\$	165,343,059	\$	0	\$	58,244,197	\$	107,098,862
Changes of assumptions								
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
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
Total	\$	0	\$	0	\$	0	\$	0
Differences between projected and actual earnings								
FY 2016 Base	\$	0	\$	0	\$	0	\$	0
FY 2017 Base		220,436,200		0		220,436,200		0
FY 2018 Base		124,816,467		0		62,408,234		62,408,233
FY 2019 Base		228,302,756		0		76,100,918		152,201,838
FY 2020 Base		0		0		0		0
FY 2021 Base		0		6,986,277,211		1,397,255,442		5,589,021,769
Total	\$	573,555,423	\$	6,986,277,211	\$	1,756,200,794	\$	5,803,631,840
Total	\$	738,898,482	\$	6,986,277,211	\$	1,814,444,991	\$	5,910,730,702

Sheriffs and Deputies - Deferred Outflows of Resources						
	June 30, 2020		Additions		Recognition	June 30, 2021
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2016 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2017 Base	824,104		0		633,926	190,178
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
FY 2021 Base	<u>0</u>		<u>11,341,094</u>		<u>2,108,010</u>	<u>9,233,084</u>
Total	\$ 824,104	\$	11,341,094	\$	2,741,936	\$ 9,423,262
Changes of assumptions						
FY 2016 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2017 Base	6,677,095		0		5,136,227	1,540,868
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
FY 2021 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 6,677,095	\$	0	\$	5,136,227	\$ 1,540,868
Differences between projected and actual earnings						
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
FY 2020 Base	22,849,318		0		5,712,329	17,136,989
FY 2021 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 22,849,318	\$	0	\$	5,712,329	\$ 17,136,989
Total	\$ 30,350,517	\$	11,341,094	\$	13,590,492	\$ 28,101,119
Sheriffs and Deputies - Deferred Inflows of Resources						
	June 30, 2020		Additions		Recognition	June 30, 2021
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2016 Base	\$ 162,389	\$	0	\$	162,389	\$ 0
FY 2017 Base	0		0		0	0
FY 2018 Base	1,512,846		0		663,529	849,317
FY 2019 Base	63,744		0		18,212	45,532
FY 2020 Base	60,707		0		13,520	47,187
FY 2021 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 1,799,686	\$	0	\$	857,650	\$ 942,036
Changes of assumptions						
FY 2016 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2017 Base	0		0		0	0
FY 2018 Base	11,782,737		0		5,167,868	6,614,869
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
FY 2021 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 11,782,737	\$	0	\$	5,167,868	\$ 6,614,869
Differences between projected and actual earnings						
FY 2016 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2017 Base	4,946,734		0		4,946,734	0
FY 2018 Base	2,811,724		0		1,405,861	1,405,863
FY 2019 Base	5,330,106		0		1,776,702	3,553,404
FY 2020 Base	0		0		0	0
FY 2021 Base	<u>0</u>		<u>166,972,370</u>		<u>33,394,474</u>	<u>133,577,896</u>
Total	\$ 13,088,564	\$	166,972,370	\$	41,523,771	\$ 138,537,163
Total	\$ 26,670,987	\$	166,972,370	\$	47,549,289	\$ 146,094,068



Protection Occupation - Deferred Outflows of Resources						
	June 30, 2020	Additions	Recognition		June 30, 2021	
	(1)	(2)	(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FY 2017 Base	325,875	0	250,674		75,201	
FY 2018 Base	0	0	0		0	
FY 2019 Base	1,392,332	0	397,809		994,523	
FY 2020 Base	2,861,831	0	637,379		2,224,452	
FY 2021 Base	0	<u>28,573,358</u>	<u>5,311,033</u>		<u>23,262,325</u>	
Total	\$ 4,580,038	\$ 28,573,358	\$ 6,596,895	\$	\$ 26,556,501	
Changes of assumptions						
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$	\$ 0	
FY 2017 Base	14,086,252	0	10,835,577		3,250,675	
FY 2018 Base	0	0	0		0	
FY 2019 Base	0	0	0		0	
FY 2020 Base	0	0	0		0	
FY 2021 Base	0	0	0		0	
Total	\$ 14,086,252	\$ 0	\$ 10,835,577	\$	\$ 3,250,675	
Differences between projected and actual earnings						
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	
FY 2020 Base	54,886,375	0	13,721,594		41,164,781	
FY 2021 Base	0	0	0		0	
Total	\$ 54,886,375	\$ 0	\$ 13,721,594	\$	\$ 41,164,781	
Total	\$ 73,552,665	\$ 28,573,358	\$ 31,154,066	\$	\$ 70,971,957	
Protection Occupation - Deferred Inflows of Resources						
	June 30, 2020	Additions	Recognition		June 30, 2021	
	(1)	(2)	(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2016 Base	\$ 60,134	\$ 0	\$ 60,134	\$	\$ 0	
FY 2017 Base	0	0	0		0	
FY 2018 Base	493,120	0	216,280		276,840	
FY 2019 Base	0	0	0		0	
FY 2020 Base	0	0	0		0	
FY 2021 Base	0	0	0		0	
Total	\$ 553,254	\$ 0	\$ 276,414	\$	\$ 276,840	
Changes of assumptions						
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$	\$ 0	
FY 2017 Base	0	0	0		0	
FY 2018 Base	684,252	0	300,110		384,142	
FY 2019 Base	0	0	0		0	
FY 2020 Base	0	0	0		0	
FY 2021 Base	0	0	0		0	
Total	\$ 684,252	\$ 0	\$ 300,110	\$	\$ 384,142	
Differences between projected and actual earnings						
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$	\$ 0	
FY 2017 Base	11,760,127	0	11,760,127		0	
FY 2018 Base	6,856,941	0	3,428,470		3,428,471	
FY 2019 Base	12,645,616	0	4,215,205		8,430,411	
FY 2020 Base	0	0	0		0	
FY 2021 Base	0	<u>402,885,678</u>	<u>80,577,136</u>		<u>322,308,542</u>	
Total	\$ 31,262,684	\$ 402,885,678	\$ 99,980,938	\$	\$ 334,167,424	
Total	\$ 32,500,190	\$ 402,885,678	\$ 100,557,462	\$	\$ 334,828,406	

## Total Membership

Deferred Outflows of Resources				
	June 30, 2020 (1)	Additions (2)	Recognition (3)	June 30, 2021 (4) = (1) + (2) - (3)
<b>Differences between expected and actual experience</b>				
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2017 Base	8,856,205	0	6,812,464	2,043,741
FY 2018 Base	0	0	0	0
FY 2019 Base	1,392,332	0	397,809	994,523
FY 2020 Base	2,861,831	0	637,379	2,224,452
FY 2021 Base	<u>0</u>	<u>168,748,951</u>	<u>31,365,976</u>	<u>137,382,975</u>
<b>Total</b>	<b>\$ 13,110,368</b>	<b>\$ 168,748,951</b>	<b>\$ 39,213,628</b>	<b>\$ 142,645,691</b>
<b>Changes of assumptions</b>				
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2017 Base	351,403,118	0	270,310,091	81,093,027
FY 2018 Base	27,423,185	0	12,027,713	15,395,472
FY 2019 Base	0	0	0	0
FY 2020 Base	0	0	0	0
FY 2021 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 378,826,303</b>	<b>\$ 0</b>	<b>\$ 282,337,804</b>	<b>\$ 96,488,499</b>
<b>Differences between projected and actual earnings</b>				
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
FY 2020 Base	1,043,439,111	0	260,859,777	782,579,334
FY 2021 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 1,043,439,111</b>	<b>\$ 0</b>	<b>\$ 260,859,777</b>	<b>\$ 782,579,334</b>
<b>Total</b>	<b>\$ 1,435,375,782</b>	<b>\$ 168,748,951</b>	<b>\$ 582,411,209</b>	<b>\$ 1,021,713,524</b>
Deferred Inflows of Resources				
	June 30, 2020 (1)	Additions (2)	Recognition (3)	June 30, 2021 (4) = (1) + (2) - (3)
<b>Differences between expected and actual experience</b>				
FY 2016 Base	\$ 5,735,641	\$ 0	\$ 5,735,641	\$ 0
FY 2017 Base	0	0	0	0
FY 2018 Base	56,882,313	0	24,948,383	31,933,930
FY 2019 Base	83,996,770	0	23,999,076	59,997,694
FY 2020 Base	21,081,275	0	4,695,161	16,386,114
FY 2021 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 167,695,999</b>	<b>\$ 0</b>	<b>\$ 59,378,261</b>	<b>\$ 108,317,738</b>
<b>Changes of assumptions</b>				
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2017 Base	0	0	0	0
FY 2018 Base	12,466,989	0	5,467,978	6,999,011
FY 2019 Base	0	0	0	0
FY 2020 Base	0	0	0	0
FY 2021 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 12,466,989</b>	<b>\$ 0</b>	<b>\$ 5,467,978</b>	<b>\$ 6,999,011</b>
<b>Differences between projected and actual earnings</b>				
FY 2016 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2017 Base	237,143,061	0	237,143,061	0
FY 2018 Base	134,485,132	0	67,242,565	67,242,567
FY 2019 Base	246,278,478	0	82,092,825	164,185,653
FY 2020 Base	0	0	0	0
FY 2021 Base	<u>0</u>	<u>7,556,135,259</u>	<u>1,511,227,052</u>	<u>6,044,908,207</u>
<b>Total</b>	<b>\$ 617,906,671</b>	<b>\$ 7,556,135,259</b>	<b>\$ 1,897,705,503</b>	<b>\$ 6,276,336,427</b>
<b>Total</b>	<b>\$ 798,069,659</b>	<b>\$ 7,556,135,259</b>	<b>\$ 1,962,551,742</b>	<b>\$ 6,391,653,176</b>

Pension Expense

The following tables show the summary of pension expense as of June 30, 2021, for each of the three membership groups, as well as the total membership.

**REGULAR MEMBERS**

Service Cost at end of year	\$848,205,709
Interest on the Total Pension Liability	2,614,411,111
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	23,946,933
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(516,768,970)
Projected earnings on plan investments	(2,169,745,724)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(1,397,255,442)
Administrative expenses	13,258,679
Recognition of beginning Deferred Outflows of Resources	513,719,718
Recognition of beginning Deferred Inflows of Resources	(417,189,549)
<b>Total Pension Expense</b>	<b>(\$487,417,535)</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.38 years.

## SHERIFFS AND DEPUTIES

Service Cost at end of year	\$21,701,020
Interest on the Total Pension Liability	52,244,786
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	2,108,010
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(11,835,731)
Projected earnings on plan investments	(52,097,781)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(33,394,474)
Administrative expenses	110,367
Recognition of beginning Deferred Outflows of Resources	11,482,482
Recognition of beginning Deferred Inflows of Resources	(14,154,815)
<b>Total Pension Expense</b>	<b><u>(\$23,836,136)</u></b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.38 years.

**PROTECTION OCCUPATION**

Service Cost at end of year	\$60,532,906
Interest on the Total Pension Liability	125,187,485
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	5,311,033
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(25,706,161)
Projected earnings on plan investments	(124,995,221)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(80,577,136)
Administrative expenses	482,923
Recognition of beginning Deferred Outflows of Resources	25,843,033
Recognition of beginning Deferred Inflows of Resources	(19,980,326)
<b>Total Pension Expense</b>	<b><u>(33,901,464)</u></b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.38 years.

**ALL MEMBERSHIP GROUPS**

Service Cost at end of year	\$930,439,635
Interest on the Total Pension Liability	2,791,843,382
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	31,365,976
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(554,310,862)
Projected earnings on plan investments	(2,346,838,726)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(1,511,227,052)
Administrative expenses	13,851,969
Recognition of beginning Deferred Outflows of Resources	551,045,233
Recognition of beginning Deferred Inflows of Resources	(451,324,690)
<b>Total Pension Expense</b>	<b><u>(\$545,155,135)</u></b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.38 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, 2021, for each of the three membership groups, as well as the total membership which will be recognized in pension expense in future years.

<b>Regular Membership</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2022	\$355,480,346	\$1,588,495,672	(\$1,233,015,326)
2023	268,740,546	1,508,758,066	(1,240,017,520)
2024	265,372,789	1,413,927,517	(1,148,554,728)
2025	23,946,933	1,399,549,447	(1,375,602,514)
2026	9,099,834	0	9,099,834
Thereafter	0	0	0

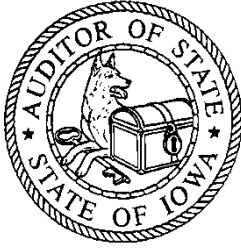
<b>Sheriffs and Deputies</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2022	\$9,551,385	\$42,440,168	(\$32,888,783)
2023	7,820,339	36,835,697	(29,015,358)
2024	7,820,341	33,417,102	(25,596,761)
2025	2,108,010	33,401,101	(31,293,091)
2026	801,044	0	801,044
Thereafter	0	0	0

<b>Protection Occupation</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2022	\$23,393,691	\$88,737,202	(\$65,343,511)
2023	20,067,815	84,936,934	(64,869,119)
2024	19,868,910	80,577,136	(60,708,226)
2025	5,623,348	80,577,134	(74,953,786)
2026	2,018,193	0	2,018,193
Thereafter	0	0	0

**ALL MEMBERSHIP GROUPS**

<b>Year Ended June 30:</b>	<b>Deferred Outflows</b>	<b>Deferred Inflows</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2022	\$388,425,422	\$1,719,673,042	(\$1,331,247,620)
2023	296,628,700	1,630,530,697	(1,333,901,997)
2024	293,062,040	1,527,921,755	(1,234,859,715)
2025	31,678,291	1,513,527,682	(1,481,849,391)
2026	11,919,071	0	11,919,071
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 2021 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, 2021 and the related Notes to Schedules, and have issued our report thereon dated April 5, 2022.

Internal Control Over Financial Reporting

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

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

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

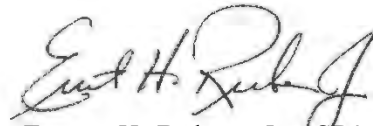
### Compliance and Other Matters

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.



Ernest H. Ruben, Jr., CPA  
Deputy Auditor of State

April 5, 2022

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2021

**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:

Ernest H. Ruben, Jr., CPA, Deputy  
Michelle B. Meyer, CPA, Director  
Cole L. Hocker, CPA, Manager  
Matthew R. Beerman, Assistant Auditor  
Enoch Duval, Assistant Auditor  
Brett A. Logsdon, Assistant Auditor