



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

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NEWS RELEASE

Contact: Ernest Ruben
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FOR RELEASE

April 18, 2023

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, 2022.

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 website at [Audit Reports – Auditor of State](#).

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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, 2022

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Iowa Public Employees' Retirement System

Officials

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

Voting Members:

Justin Kirchoff	Chairperson	April 30, 2025
Michael Duncan	Member	April 30, 2023
Lisa Strange	Member	April 30, 2023
Kris Rowley	Member	April 30, 2025
William Bemis	Member	April 30, 2027
Tami Loge	Member	April 30, 2028

Michael Fitzgerald	Ex Officio Member	
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Nonvoting Members:

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
Tara Hagan	Chief Financial Officer

Iowa Public Employees' Retirement System



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Independent Auditor's Report

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

Report on the Audit of the Schedules

Opinion

We have audited the columns titled 2022 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, 2022, and the related Notes to Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2022 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, 2022, in accordance with U.S. generally accepted accounting principles.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of IPERS, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

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

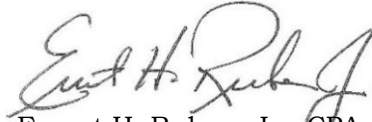
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Reporting Required by Government Auditing Standards

Our report on IPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters required by Government Auditing Standards will be issued under separate cover. 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 6, 2023

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, 2022

EMPLOYER ID #	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	\$ 21,608	0.002705%	107,377	200,056
00111	PAGE COUNTY SOIL & WATER CONSERVATION	5,234	0.000655%	26,007	48,454
00115	MID IOWA COMMUNITY ACTION INC (MICA)	328,917	0.041180%	1,634,483	3,045,238
00121	HARRISON COUNTY LANDFILL COMMISSION	25,250	0.003161%	125,474	233,773
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	4,356	0.000545%	21,644	40,326
00124	HAMPTON-DUMONT COMMUNITY SCHOOL DIST	1,037,071	0.129841%	5,153,505	9,601,600
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	5,522	0.000691%	27,442	51,128
00131	PARKERSBURG ECONOMIC DEVELOPMENT	606	0.000076%	3,010	5,608
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,685	0.000211%	8,374	15,601
00133	COMMUNITY HOUSING INITIATIVES INC.	168,911	0.021148%	839,367	1,563,842
00137	CITY OF WESTWOOD	396	0.000050%	1,970	3,671
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	12,952	0.001622%	64,364	119,919
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	13,153	0.001647%	65,359	121,771
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	29,417	0.003683%	146,183	272,357
00145	NEW OPPORTUNITIES, INC.	365,564	0.045768%	1,816,594	3,384,532
00147	WHAT CHEER PUBLIC LIBRARY	1,093	0.000137%	5,434	10,123
00148	AMANA COLONIES LAND USE DISTRICT	1,586	0.000199%	7,879	14,680
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	182,656	0.022868%	907,672	1,691,101
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	4,531	0.000567%	22,517	41,952
00173	CITY OF SAINT DONATUS	712	0.000089%	3,537	6,590
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,703	0.000589%	23,370	43,541
00177	WGML REFUSE COMMISSION	113	0.000014%	563	1,049
00182	IOWA COUNTY ENGINEERS ASSOCIATION	69,067	0.008647%	343,215	639,452
00189	GREENBELT HOME CARE	85,721	0.010732%	425,972	793,637
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	238,176	0.029819%	1,183,564	2,205,121
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	445,931	0.055830%	2,215,962	4,128,605
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	194,991	0.024413%	968,968	1,805,304
00198	OPERATION THRESHOLD INC.	203,235	0.025445%	1,009,931	1,881,623
00199	WEST CENTRAL COMMUNITY ACTION	350,524	0.043885%	1,741,857	3,245,289
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	369,093	0.046210%	1,834,131	3,417,206
00201	MID-SIOUX OPPORTUNITY INC.	294,683	0.036894%	1,464,366	2,728,290
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	268,263	0.033586%	1,333,075	2,483,680
00203	MATURA ACTION CORPORATION	153,862	0.019263%	764,584	1,424,511
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	476,110	0.059609%	2,365,931	4,408,013
00205	COMMUNITY ACTION OF EASTERN IOWA	345,673	0.043278%	1,717,752	3,200,378
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	840,920	0.105283%	4,178,775	7,785,560
00210	CITY OF BALLTOWN	231	0.000029%	1,146	2,135
00213	CITY OF KINROSS	73	0.000009%	364	677
00215	REGIONAL TRANSIT AUTHORITY INC	129,377	0.016198%	642,914	1,197,826
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	283,213	0.035458%	1,407,366	2,622,091
00218	FREEPORT WATER AND SANITARY DISTRICT	2,492	0.000312%	12,384	23,074
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	4,664	0.000584%	23,176	43,180
00234	THE COMMUNITY AGENCY	46,815	0.005861%	232,637	433,431
00241	INDEPENDENCE LIGHT & POWER TELECOMM	49,161	0.006155%	244,295	455,150
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	455,667	0.057049%	2,264,340	4,218,739
00245	CHARLES CITY AREA DEVELOPMENT CORP	13,216	0.001655%	65,673	122,356
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	19,928	0.002495%	99,026	184,497
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,187	0.000149%	5,898	10,988
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	6,529	0.000817%	32,444	60,448
00278	AGWSR COMMUNITY SCHOOL DISTRICT	544,955	0.068228%	2,708,041	5,045,405

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	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
25,701	4,760	91	103,965	108,816	1,471	3	115,460	116,934	(1,542)
6,225	1,153	22	25,181	26,356	356	1	27,965	28,322	(373)
391,220	72,456	1,387	1,582,551	1,656,394	22,389	39	1,757,518	1,779,946	(23,467)
30,033	5,562	106	121,487	127,155	1,719	3	134,919	136,641	(1,802)
5,181	959	18	20,956	21,933	296	1	23,273	23,570	(311)
1,233,511	228,454	4,373	4,989,766	5,222,593	70,592	123	5,541,432	5,612,147	(73,993)
6,568	1,217	23	26,570	27,810	376	1	29,508	29,885	(394)
720	133	3	2,914	3,050	41	-	3,237	3,278	(43)
2,004	371	7	8,107	8,485	115	-	9,004	9,119	(120)
200,906	37,209	712	812,699	850,620	11,497	20	902,550	914,067	(12,051)
472	87	2	1,908	1,997	27	-	2,119	2,146	(28)
15,406	2,853	55	62,319	65,227	882	2	69,209	70,093	(924)
15,644	2,897	55	63,282	66,234	895	2	70,279	71,176	(938)
34,990	6,480	124	141,539	148,143	2,002	3	157,187	159,192	(2,099)
434,809	80,529	1,541	1,758,876	1,840,946	24,883	43	1,953,337	1,978,263	(26,082)
1,301	241	5	5,261	5,507	74	-	5,843	5,917	(78)
1,886	349	7	7,629	7,985	108	-	8,472	8,580	(113)
217,255	40,237	770	878,833	919,840	12,433	22	975,996	988,451	(13,032)
5,389	998	19	21,801	22,818	308	1	24,212	24,521	(323)
847	157	3	3,425	3,585	48	-	3,803	3,851	(51)
5,594	1,036	20	22,627	23,683	320	1	25,129	25,450	(336)
135	25	-	545	570	8	-	605	613	(8)
82,150	15,215	291	332,311	347,817	4,701	8	369,051	373,760	(4,928)
101,958	18,883	361	412,438	431,682	5,835	10	458,037	463,882	(6,116)
283,291	52,467	1,004	1,145,959	1,199,430	16,212	28	1,272,656	1,288,896	(16,993)
530,399	98,233	1,880	2,145,556	2,245,669	30,354	53	2,382,768	2,413,175	(31,816)
231,926	42,954	822	938,182	981,958	13,273	23	1,041,906	1,055,202	(13,912)
241,731	44,770	857	977,843	1,023,470	13,834	24	1,085,953	1,099,811	(14,500)
416,920	77,216	1,478	1,686,514	1,765,208	23,860	42	1,872,974	1,896,876	(25,009)
439,006	81,307	1,556	1,775,856	1,858,719	25,124	44	1,972,194	1,997,362	(26,334)
350,502	64,915	1,243	1,417,840	1,483,998	20,059	35	1,574,596	1,594,690	(21,025)
319,077	59,095	1,131	1,290,721	1,350,947	18,260	32	1,433,422	1,451,714	(19,140)
183,006	33,894	649	740,291	774,834	10,473	18	822,137	832,628	(10,978)
566,295	104,881	2,007	2,290,760	2,397,648	32,408	56	2,544,025	2,576,489	(33,969)
411,150	76,148	1,458	1,663,175	1,740,781	23,529	41	1,847,054	1,870,624	(24,663)
1,000,206	185,245	3,546	4,046,006	4,234,797	57,240	100	4,493,330	4,550,670	(59,998)
274	51	1	1,109	1,161	16	-	1,232	1,248	(16)
87	16	-	352	368	5	-	391	396	(5)
153,884	28,500	546	622,487	651,533	8,806	15	691,309	700,130	(9,231)
336,858	62,388	1,194	1,362,650	1,426,232	19,278	34	1,513,304	1,532,616	(20,207)
2,964	549	11	11,991	12,551	170	-	13,317	13,487	(178)
5,547	1,027	20	22,440	23,487	317	1	24,921	25,239	(333)
55,683	10,313	197	225,246	235,756	3,187	6	250,149	253,342	(3,340)
58,473	10,830	207	236,533	247,570	3,346	6	262,684	266,036	(3,508)
541,979	100,378	1,921	2,192,397	2,294,696	31,016	54	2,434,788	2,465,858	(32,511)
15,719	2,911	56	63,586	66,553	900	2	70,616	71,518	(943)
23,702	4,390	84	95,879	100,353	1,356	2	106,480	107,838	(1,422)
1,412	261	5	5,710	5,976	81	-	6,342	6,423	(85)
7,766	1,438	28	31,414	32,880	444	1	34,887	35,332	(466)
648,180	120,047	2,298	2,622,000	2,744,345	37,094	65	2,911,887	2,949,046	(38,881)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	546,822	0.068462%	2,717,318	5,062,690
00283	HENRY COUNTY SOIL & WATER CONS DIST	3,392	0.000425%	16,858	31,408
00287	MADISON COUNTY SOIL & WATER	4,061	0.000508%	20,178	37,594
00288	CLARKE COUNTY SOIL & WATER	2,514	0.000315%	12,494	23,278
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	25,496	0.003192%	126,697	236,051
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	555	0.000069%	2,759	5,139
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	21,133	0.002646%	105,016	195,657
00294	COMMUNITY & FAMILY RESOURCES	364,525	0.045638%	1,811,429	3,374,910
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	396	0.000050%	1,966	3,662
00297	BOONE COUNTY SOIL & WATER DISTRICT	3,731	0.000467%	18,539	34,540
00300	CITY OF MAHARISHI VEDIC CITY	8,111	0.001015%	40,304	75,091
00301	CITY OF SAGEVILLE	1,624	0.000203%	8,068	15,032
00303	CITY OF UDELL	146	0.000018%	727	1,355
00304	CITY OF TURIN	125	0.000016%	619	1,154
00306	CITY OF GIBSON	170	0.000021%	844	1,573
00307	CITY OF OAKLAND ACRES	524	0.000066%	2,604	4,851
00308	CITY OF GILLETT GROVE	264	0.000033%	1,313	2,447
00309	IOWA NORTHLAND REGIONAL HOUSING	4,851	0.000607%	24,104	44,909
00314	LYTTON LIBRARY	861	0.000108%	4,280	7,974
00316	CROSSROADS MENTAL HEALTH CENTER	126,024	0.015778%	626,247	1,166,774
00317	KIDS WORLD INC	30,116	0.003771%	149,656	278,827
00319	STATE - DEPARTMENT OF REVENUE	2,032,437	0.254460%	10,099,769	18,817,085
00320	ZION RECOVERY SERVICES INC	335,535	0.042009%	1,667,369	3,106,509
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	278,514	0.034870%	1,384,017	2,578,589
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	72,912	0.009129%	362,319	675,045
00324	MONONA COUNTY SANITARY LANDFILL	13,315	0.001667%	66,167	123,277
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	587,867	0.073601%	2,921,281	5,442,697
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	69,139	0.008656%	343,571	640,115
00327	HAMILTON SOIL AND WATER CONS DIST	142	0.000018%	704	1,311
00329	MARION CO FAIR ASSOC	26,851	0.003362%	133,432	248,600
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	358,997	0.044946%	1,783,959	3,323,729
00331	BATTLE CREEK COMMUNITY AMBULANCE	1,294	0.000162%	6,429	11,978
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	5,714	0.000715%	28,392	52,898
00334	ROCK RAPIDS MUNICIPAL UTILITY	66,037	0.008268%	328,156	611,395
00335	CRAWFORD COUNTY SWCD	27	0.000003%	134	250
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	15,514	0.001942%	77,094	143,635
00338	CLAYTON RIDGE COMM SCH DIST	418,087	0.052344%	2,077,596	3,870,811
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	264,454	0.033110%	1,314,148	2,448,415
00340	UNITED COMMUNITY HEALTH CENTER, INC	269,982	0.033802%	1,341,619	2,499,598
00341	MITCHELL CO ECON DEV COMMISSION	6,737	0.000843%	33,477	62,372
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	9,723	0.001217%	48,316	90,018
00343	UNION CO SOIL & WATER CONS DISTRICT	2,293	0.000287%	11,397	21,234
00344	SOUTHERN IOWA RC&D AREA	1,798	0.000225%	8,934	16,645
00345	MASON CITY HOUSING AUTHORITY	21,245	0.002660%	105,571	196,692
00350	LINKING FAMILIES AND COMMUNITIES	6,511	0.000815%	32,353	60,277
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	14,159	0.001773%	70,361	131,091
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,660,024	0.207834%	8,249,138	15,369,136
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	201,938	0.025283%	1,003,489	1,869,620
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	9,420	0.001179%	46,809	87,211
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	83,148	0.010410%	413,186	769,816

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	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
650,400	120,458	2,306	2,630,982	2,753,746	37,221	65	2,921,862	2,959,148	(39,015)
4,035	747	14	16,322	17,083	231	-	18,127	18,358	(242)
4,830	894	17	19,537	20,448	276	-	21,697	21,973	(290)
2,991	554	11	12,097	12,662	171	-	13,435	13,606	(179)
30,325	5,616	108	122,671	128,395	1,735	3	136,234	137,972	(1,819)
660	122	2	2,671	2,795	38	-	2,966	3,004	(40)
25,136	4,655	89	101,679	106,423	1,438	3	112,921	114,362	(1,508)
433,572	80,300	1,537	1,753,875	1,835,712	24,813	43	1,947,783	1,972,639	(26,008)
470	87	2	1,903	1,992	27	-	2,113	2,140	(28)
4,437	822	16	17,950	18,788	254	-	19,934	20,188	(266)
9,647	1,787	34	39,023	40,844	552	1	43,338	43,891	(579)
1,931	358	7	7,812	8,177	111	-	8,675	8,786	(116)
174	32	1	704	737	10	-	782	792	(10)
148	27	1	600	628	8	-	666	674	(9)
202	37	1	818	856	12	-	908	920	(12)
623	115	2	2,521	2,638	36	-	2,799	2,835	(37)
314	58	1	1,272	1,331	18	-	1,412	1,430	(19)
5,769	1,069	20	23,338	24,427	330	1	25,919	26,250	(346)
1,024	190	4	4,144	4,338	59	-	4,602	4,661	(61)
149,895	27,761	531	606,350	634,642	8,578	15	673,388	681,981	(8,991)
35,821	6,634	127	144,901	151,662	2,050	4	160,921	162,975	(2,149)
2,417,419	447,722	8,570	9,778,876	10,235,168	138,344	241	10,860,024	10,998,609	(145,010)
399,091	73,914	1,415	1,614,393	1,689,722	22,839	40	1,792,879	1,815,758	(23,940)
331,270	61,353	1,174	1,340,043	1,402,570	18,958	33	1,488,198	1,507,189	(19,871)
86,723	16,062	307	350,808	367,177	4,963	9	389,593	394,565	(5,202)
15,837	2,933	56	64,065	67,054	906	2	71,148	72,056	(950)
699,220	129,500	2,479	2,828,465	2,960,444	40,015	70	3,141,179	3,181,264	(41,943)
82,235	15,230	292	332,655	348,177	4,706	8	369,433	374,147	(4,933)
168	31	1	681	713	10	-	757	767	(10)
31,937	5,915	113	129,193	135,221	1,828	3	143,476	145,307	(1,916)
426,997	79,083	1,514	1,727,278	1,807,875	24,436	43	1,918,245	1,942,724	(25,614)
1,539	285	5	6,225	6,515	88	-	6,913	7,001	(92)
6,796	1,259	24	27,490	28,773	389	1	30,530	30,920	(408)
78,545	14,547	278	317,730	332,555	4,495	8	352,858	357,361	(4,712)
32	6	-	130	136	2	-	144	146	(2)
18,453	3,418	65	74,644	78,127	1,056	2	82,897	83,955	(1,107)
497,281	92,100	1,763	2,011,586	2,105,449	28,458	50	2,233,986	2,262,494	(29,830)
314,546	58,256	1,115	1,272,394	1,331,765	18,001	31	1,413,070	1,431,102	(18,868)
321,122	59,474	1,138	1,298,993	1,359,605	18,377	32	1,442,609	1,461,018	(19,263)
8,013	1,484	28	32,414	33,926	459	1	35,997	36,457	(481)
11,565	2,142	41	46,781	48,964	662	1	51,953	52,616	(694)
2,728	505	10	11,035	11,550	156	-	12,255	12,411	(164)
2,138	396	8	8,650	9,054	122	-	9,606	9,728	(128)
25,269	4,680	90	102,217	106,987	1,446	3	113,518	114,967	(1,516)
7,744	1,434	27	31,325	32,786	443	1	34,788	35,232	(465)
16,841	3,119	60	68,125	71,304	964	2	75,657	76,623	(1,010)
1,974,463	365,683	6,999	7,987,044	8,359,726	112,995	197	8,870,088	8,983,280	(118,439)
240,189	44,485	851	971,606	1,016,942	13,746	24	1,079,026	1,092,796	(14,408)
11,204	2,075	40	45,322	47,437	641	1	50,333	50,975	(672)
98,898	18,316	351	400,058	418,725	5,660	10	444,289	449,959	(5,932)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
00361	GRAETTINGER-TERRIL CSD	292,735	0.036650%	1,454,687	2,710,256
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	182,753	0.022881%	908,153	1,691,999
00364	DECATUR COUNTY SOIL AND WATER CONSERVATION DIST	620	0.000078%	3,083	5,745
00365	GREEN HILLS AEA	1,874,671	0.234708%	9,315,781	17,356,420
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,219	0.000403%	15,997	29,804
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	502,739	0.062943%	2,498,253	4,654,547
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	566,668	0.070947%	2,815,937	5,246,429
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	511,111	0.063991%	2,539,859	4,732,063
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	432,951	0.054205%	2,151,459	4,008,427
00371	CAM COMMUNITY SCHOOL DISTRICT	345,494	0.043256%	1,716,861	3,198,719
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	325,650	0.040771%	1,618,247	3,014,989
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	528,746	0.066199%	2,627,489	4,895,329
00377	DES MOINES AIRPORT AUTHORITY	430,761	0.053931%	2,140,574	3,988,146
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	54,232	0.006790%	269,496	502,103
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	705,205	0.088291%	3,504,369	6,529,060
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	510,511	0.063916%	2,536,875	4,726,503
00383	SOUTHERN IOWA TROLLEY	79,846	0.009997%	396,777	739,244
00386	IOWA PUBLIC POWER AGENCY	1,359	0.000170%	6,755	12,585
00388	OSCEOLA WATER WORKS	46,093	0.005771%	229,051	426,750
00389	STATE - HOMELAND SEC & EMERG MNGMNT	619,508	0.077562%	3,078,514	5,735,642
00390	STATE - IOWA PUBLIC INFORMATION BOARD	19,252	0.002410%	95,667	178,239
00391	NORTHEAST IOWA AREA AGENCY ON AGING	250,646	0.031381%	1,245,531	2,320,575
00392	MILESTONES AREA AGENCY ON AGING	210,832	0.026396%	1,047,687	1,951,967
00393	THE HERITAGE AREA AGENCY ON AGING	122,484	0.015335%	608,659	1,134,006
00394	AGING RESOURCES OF CENTRAL IOWA	103,329	0.012937%	513,473	956,661
00395	CONNECTIONS AREA AGENCY ON AGING	195,405	0.024465%	971,024	1,809,135
00396	EASTON VALLEY COMM SCHOOL DIST	352,341	0.044113%	1,750,884	3,262,108
00397	CITY OF URBANDALE WATER UTILITY	141,963	0.017774%	705,454	1,314,346
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	91,967	0.011514%	457,009	851,464
00399	10-15 REGIONAL TRANSIT AGENCY	314,510	0.039377%	1,562,893	2,911,857
00400	TWO RIVERS LEVEE & DRAINAGE DIST	26,305	0.003293%	130,715	243,538
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	920,951	0.115303%	4,576,471	8,526,517
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	747,385	0.093572%	3,713,973	6,919,579
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	578,057	0.072372%	2,872,531	5,351,871
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	695,352	0.087058%	3,455,405	6,437,836
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,010,915	0.126566%	5,023,531	9,359,443
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	279,359	0.034976%	1,388,214	2,586,409
00408	NORTH UNION COMMUNITY SCHOOL DIST	263,999	0.033053%	1,311,890	2,444,208
00409	DES MOINES CO EMERGENCY COMM CTR	59,168	0.007408%	294,022	547,799
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	20,045	0.002510%	99,612	185,589
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,725	0.000216%	8,570	15,967
00413	CLAYTON COUNTY DEVELOPMENT GROUP	4,897	0.000613%	24,334	45,338
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	562,907	0.070476%	2,797,245	5,211,605
00415	DUBUQUE COUNTY LIBRARY DISTRICT	42,129	0.005275%	209,352	390,048
00416	AHSTW COMM SCHOOL DIST	507,938	0.063594%	2,524,092	4,702,688
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	86,132	0.010784%	428,014	797,442
00418	PRAIRIE SOLID WASTE AGENCY	8,385	0.001050%	41,668	77,633
00419	OABCIG COMMUNITY SCHOOL DISTRICT	714,031	0.089396%	3,548,227	6,610,774
00420	STATE - BOARD OF EDUCATIONAL EXAMINERS	101,989	0.012769%	506,814	944,256
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	567,451	0.071045%	2,819,829	5,253,680

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	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
348,185	64,486	1,234	1,408,468	1,474,188	19,926	35	1,564,187	1,584,148	(20,886)
217,370	40,258	771	879,299	920,328	12,440	22	976,514	988,976	(13,039)
738	137	3	2,985	3,125	42	-	3,315	3,357	(44)
2,229,768	412,967	7,904	9,019,797	9,440,668	127,605	222	10,017,021	10,144,848	(133,753)
3,829	709	14	15,488	16,211	219	-	17,201	17,420	(230)
597,967	110,747	2,120	2,418,878	2,531,745	34,221	60	2,686,308	2,720,589	(35,869)
674,005	124,830	2,389	2,726,468	2,853,687	38,572	67	3,027,905	3,066,544	(40,430)
607,925	112,592	2,155	2,459,162	2,573,909	34,790	61	2,731,046	2,765,897	(36,467)
514,960	95,374	1,826	2,083,102	2,180,302	29,470	51	2,313,409	2,342,930	(30,890)
410,937	76,108	1,457	1,662,312	1,739,877	23,517	41	1,846,097	1,869,655	(24,650)
387,334	71,737	1,373	1,566,832	1,639,942	22,166	39	1,740,060	1,762,265	(23,234)
628,900	116,476	2,229	2,544,008	2,662,713	35,991	63	2,825,272	2,861,326	(37,725)
512,355	94,891	1,816	2,072,563	2,169,270	29,321	51	2,301,704	2,331,076	(30,734)
64,505	11,947	229	260,933	273,109	3,691	6	289,782	293,479	(3,869)
838,784	155,348	2,973	3,393,027	3,551,348	48,002	84	3,768,158	3,816,244	(50,315)
607,211	112,459	2,153	2,456,272	2,570,884	34,750	61	2,727,837	2,762,648	(36,424)
94,970	17,589	337	384,171	402,097	5,435	9	426,644	432,088	(5,697)
1,617	299	6	6,540	6,845	93	-	7,264	7,357	(97)
54,824	10,154	194	221,774	232,122	3,137	5	246,293	249,435	(3,289)
736,854	136,470	2,612	2,980,703	3,119,785	42,169	73	3,310,248	3,352,490	(44,200)
22,898	4,241	81	92,628	96,950	1,310	2	102,868	104,180	(1,374)
298,123	55,214	1,057	1,205,958	1,262,229	17,061	30	1,339,288	1,356,379	(17,883)
250,768	46,444	889	1,014,400	1,061,733	14,351	25	1,126,551	1,140,927	(15,042)
145,685	26,982	516	589,321	616,819	8,337	15	654,476	662,828	(8,739)
122,902	22,762	436	497,158	520,356	7,033	12	552,124	559,169	(7,372)
232,418	43,045	824	940,172	984,041	13,301	23	1,044,118	1,057,442	(13,942)
419,081	77,616	1,486	1,695,255	1,774,357	23,983	42	1,882,681	1,906,706	(25,139)
168,853	31,273	599	683,040	714,912	9,663	17	758,557	768,237	(10,129)
109,387	20,259	388	442,489	463,136	6,260	11	491,411	497,682	(6,562)
374,084	69,283	1,326	1,513,236	1,583,845	21,408	37	1,680,539	1,701,984	(22,440)
31,287	5,795	111	126,562	132,468	1,791	3	140,555	142,349	(1,877)
1,095,396	202,874	3,883	4,431,066	4,637,823	62,687	109	4,920,963	4,983,759	(65,708)
888,954	164,640	3,151	3,595,972	3,763,763	50,873	89	3,993,541	4,044,503	(53,324)
687,551	127,339	2,437	2,781,264	2,911,040	39,347	69	3,088,759	3,128,175	(41,243)
827,065	153,178	2,932	3,345,619	3,501,729	47,331	82	3,715,509	3,762,922	(49,612)
1,202,401	222,693	4,262	4,863,922	5,090,877	68,811	120	5,401,675	5,470,606	(72,127)
332,274	61,539	1,178	1,344,107	1,406,824	19,015	33	1,492,711	1,511,759	(19,932)
314,006	58,156	1,113	1,270,208	1,329,477	17,970	31	1,410,641	1,428,642	(18,836)
70,375	13,034	249	284,681	297,964	4,027	7	316,155	320,189	(4,221)
23,842	4,416	85	96,447	100,948	1,364	2	107,110	108,476	(1,430)
2,051	380	7	8,298	8,685	117	-	9,215	9,332	(123)
5,825	1,079	21	23,561	24,661	333	1	26,166	26,500	(349)
669,531	124,002	2,373	2,708,370	2,834,745	38,316	67	3,007,807	3,046,190	(40,162)
50,109	9,281	178	202,701	212,160	2,868	5	225,111	227,984	(3,006)
604,151	111,893	2,142	2,443,896	2,557,931	34,574	60	2,714,092	2,748,726	(36,240)
102,447	18,974	363	414,415	433,752	5,863	10	460,233	466,106	(6,145)
9,973	1,847	35	40,344	42,226	571	1	44,805	45,377	(598)
849,282	157,292	3,011	3,435,492	3,595,795	48,603	85	3,815,318	3,864,006	(50,944)
121,308	22,467	430	490,712	513,609	6,942	12	544,965	551,919	(7,277)
674,937	125,003	2,393	2,730,236	2,857,632	38,625	67	3,032,090	3,070,782	(40,486)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	822,312	0.102953%	4,086,305	7,613,277
00423	VAN BUREN COUNTY COMMUNITY SCHOOL DISTRICT	672,657	0.084216%	3,342,625	6,227,713
00424	MANNING MUNICIPAL UTILITIES	51,247	0.006416%	254,661	474,465
00425	COUNTY SOCIAL SERVICES	135,734	0.016994%	674,501	1,256,677
00427	INDIANOLA MUNICIPAL UTILITIES	127,739	0.015993%	634,772	1,182,657
00429	CAMP TOWNSHIP FIRE DEPT	236	0.000030%	1,173	2,185
01201	ADAIR COUNTY	226,135	0.028312%	1,123,728	2,093,640
01203	ADAIR COUNTY AGRI EXT DIST	8,320	0.001042%	41,344	77,030
01204	ADAIR COUNTY HEALTH SYSTEM	439,218	0.054990%	2,182,600	4,066,447
01205	ADAIR CO ASSESSOR	16,198	0.002028%	80,493	149,967
01207	ADAIR CO SANITARY LANDFILL	12,708	0.001591%	63,147	117,651
01301	CITY OF FONTANELLE	16,010	0.002004%	79,557	148,223
01302	CITY OF GREENFIELD	100,513	0.012584%	499,481	930,592
01303	CITY OF CASEY	13,374	0.001674%	66,460	123,823
01306	CITY OF ADAIR	17,067	0.002137%	84,810	158,011
01308	CITY OF ORIENT	10,673	0.001336%	53,036	98,812
01309	CITY OF BRIDGEWATER	640	0.000080%	3,179	5,922
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	3,138	0.000393%	15,593	29,052
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	1,042	0.000130%	5,176	9,643
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	191,725	0.024004%	952,737	1,775,063
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	124,536	0.015592%	618,856	1,153,002
02201	ADAMS COUNTY	182,230	0.022815%	905,552	1,687,152
02203	ADAMS CO AGR EXT DIST	5,539	0.000693%	27,525	51,282
02301	CITY OF CORNING	33,561	0.004202%	166,775	310,722
02303	CITY OF PRESCOTT	2,492	0.000312%	12,381	23,068
02306	CORNING HOUSING COMM	8,963	0.001122%	44,538	82,979
02546	CORNING COMMUNITY SCHOOL DISTRICT	348,431	0.043623%	1,731,456	3,225,911
02701	CORNING MUNICIPAL UTILITIES	50,134	0.006277%	249,132	464,162
03201	ALLAMAKEE COUNTY	335,361	0.041987%	1,666,506	3,104,901
03203	ALLAMAKEE CO AGR EXT DIST	15,819	0.001981%	78,608	146,457
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	2,320	0.000290%	11,528	21,479
03301	CITY OF HARPERS FERRY	11,694	0.001464%	58,110	108,265
03302	CITY OF WAUKON	106,123	0.013287%	527,357	982,530
03303	CITY OF NEW ALBIN	11,152	0.001396%	55,418	103,250
03304	CITY OF LANSING	17,514	0.002193%	87,032	162,151
03306	CITY OF POSTVILLE	34,473	0.004316%	171,306	319,164
03310	CITY OF WATERVILLE	2,403	0.000301%	11,941	22,248
03312	VETERAN'S MEMORIAL HOSPITAL	980,142	0.122713%	4,870,611	9,074,533
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	583,898	0.073104%	2,901,557	5,405,950
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	785,827	0.098385%	3,905,003	7,275,491
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	251,138	0.031442%	1,247,979	2,325,135
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	63,314	0.007927%	314,624	586,183
04201	APPANOOSE COUNTY	150,253	0.018812%	746,648	1,391,095
04203	APPANOOSE COUNTY AGRI	8,902	0.001114%	44,235	82,416
04207	APPANOOSE CO SECONDARY RD DEPT	125,773	0.015747%	625,002	1,164,453
04301	CITY OF CENTERVILLE	128,823	0.016129%	640,156	1,192,688
04304	CITY OF MOULTON	14,504	0.001816%	72,075	134,285
04305	CITY OF MYSTIC	8,252	0.001033%	41,009	76,405
04307	CITY OF MORAVIA	15,193	0.001902%	75,500	140,665
04311	CITY OF CINCINNATI	8,916	0.001116%	44,308	82,551

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	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
978,073	181,145	3,467	3,956,473	4,141,085	55,973	97	4,393,899	4,449,969	(58,670)
800,070	148,178	2,836	3,236,422	3,387,436	45,787	80	3,594,240	3,640,107	(47,993)
60,954	11,289	216	246,570	258,075	3,488	6	273,831	277,325	(3,656)
161,444	29,901	572	653,071	683,544	9,239	16	725,274	734,529	(9,684)
151,935	28,139	539	614,604	643,282	8,695	15	682,554	691,264	(9,114)
281	52	1	1,135	1,188	16	-	1,261	1,277	(17)
268,969	49,815	953	1,088,024	1,138,792	15,393	27	1,208,316	1,223,736	(16,134)
9,896	1,833	35	40,031	41,899	566	1	44,457	45,024	(594)
522,414	96,754	1,852	2,113,254	2,211,860	29,897	52	2,346,894	2,376,843	(31,337)
19,266	3,568	68	77,935	81,571	1,103	2	86,552	87,657	(1,156)
15,115	2,799	54	61,141	63,994	865	2	67,901	68,768	(907)
19,042	3,527	68	77,029	80,624	1,090	2	85,545	86,637	(1,142)
119,553	22,142	424	483,611	506,177	6,842	12	537,079	543,933	(7,171)
15,907	2,946	56	64,348	67,350	910	2	71,463	72,375	(954)
20,300	3,760	72	82,115	85,947	1,162	2	91,194	92,358	(1,218)
12,694	2,351	45	51,351	53,747	726	1	57,028	57,755	(761)
761	141	3	3,078	3,222	44	-	3,418	3,462	(46)
3,732	691	13	15,098	15,802	214	-	16,767	16,981	(224)
1,239	229	4	5,011	5,244	71	-	5,565	5,636	(74)
228,041	42,235	808	922,466	965,509	13,050	23	1,024,454	1,037,527	(13,679)
148,125	27,434	525	599,193	627,152	8,477	15	665,440	673,932	(8,885)
216,747	40,143	768	876,780	917,691	12,404	22	973,717	986,143	(13,002)
6,588	1,220	23	26,650	27,893	377	1	29,596	29,974	(395)
39,918	7,393	142	161,476	169,011	2,284	4	179,329	181,617	(2,395)
2,963	549	11	11,988	12,548	170	-	13,313	13,483	(178)
10,660	1,974	38	43,122	45,134	610	1	47,890	48,501	(639)
414,431	76,755	1,469	1,676,444	1,754,668	23,717	41	1,861,790	1,885,548	(24,860)
59,631	11,044	211	241,216	252,471	3,413	6	267,885	271,304	(3,577)
398,885	73,876	1,414	1,613,557	1,688,847	22,827	40	1,791,951	1,814,818	(23,927)
18,815	3,485	67	76,111	79,663	1,077	2	84,526	85,605	(1,129)
2,759	511	10	11,162	11,683	158	-	12,396	12,554	(166)
13,909	2,576	49	56,263	58,888	796	1	62,484	63,281	(834)
126,225	23,378	447	510,602	534,427	7,224	13	567,054	574,291	(7,572)
13,264	2,457	47	53,657	56,161	759	1	59,589	60,349	(796)
20,831	3,858	74	84,267	88,199	1,192	2	93,583	94,777	(1,250)
41,003	7,594	145	165,863	173,602	2,347	4	184,201	186,552	(2,460)
2,858	529	10	11,562	12,101	164	-	12,840	13,004	(171)
1,165,799	215,914	4,133	4,715,860	4,935,907	66,717	116	5,237,243	5,304,076	(69,931)
694,499	128,626	2,462	2,809,368	2,940,456	39,745	69	3,119,971	3,159,785	(41,660)
934,678	173,108	3,313	3,780,932	3,957,353	53,490	93	4,198,951	4,252,534	(56,067)
298,709	55,323	1,059	1,208,328	1,264,710	17,095	30	1,341,920	1,359,045	(17,918)
75,307	13,947	267	304,628	318,842	4,310	8	338,307	342,625	(4,517)
178,713	33,099	634	722,925	756,658	10,227	18	802,852	813,097	(10,720)
10,588	1,961	38	42,830	44,829	606	1	47,565	48,172	(635)
149,597	27,706	530	605,144	633,380	8,561	15	672,048	680,624	(8,974)
153,224	28,378	543	619,817	648,738	8,769	15	688,344	697,128	(9,191)
17,252	3,195	61	69,785	73,041	987	2	77,501	78,490	(1,035)
9,816	1,818	35	39,706	41,559	562	1	44,096	44,659	(589)
18,071	3,347	64	73,101	76,512	1,034	2	81,183	82,219	(1,084)
10,605	1,964	38	42,900	44,902	607	1	47,643	48,251	(636)

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2022

EMPLOYER ID #	Employer Name	2022 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%)
04312	CITY OF PLANO	24	0.000003%	117	218
04313	CITY OF UNIONVILLE	170	0.000021%	844	1,573
04314	CITY OF NUMA	198	0.000025%	985	1,835
04315	CITY OF EXLINE	821	0.000103%	4,081	7,604
04316	CITY OF RATHBUN	470	0.000059%	2,335	4,351
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	16,556	0.002073%	82,272	153,283
04321	GARRETT MEMORIAL LIBRARY	447	0.000056%	2,222	4,140
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	966,094	0.120954%	4,800,798	8,944,464
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	225,664	0.028253%	1,121,390	2,089,285
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	152,690	0.019117%	758,762	1,413,665
04703	RATHBUN AREA SOLID WASTE COMM.	25,283	0.003165%	125,637	234,076
05201	AUDUBON COUNTY	227,604	0.028496%	1,131,032	2,107,249
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	7,434	0.000931%	36,941	68,825
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	579,856	0.072598%	2,881,472	5,368,528
05301	CITY OF EXIRA	15,811	0.001979%	78,568	146,382
05302	CITY OF AUDUBON	29,740	0.003723%	147,789	275,348
05303	CITY OF KIMBALLTON	7,057	0.000884%	35,068	65,336
05305	CITY OF BRAYTON	3,885	0.000486%	19,306	35,969
05306	CITY OF GRAY	389	0.000049%	1,933	3,601
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	411,705	0.051545%	2,045,880	3,811,721
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	345,642	0.043274%	1,717,597	3,200,089
06201	BENTON COUNTY	479,976	0.060093%	2,385,141	4,443,804
06203	BENTON COUNTY AGR EXT DIST	14,963	0.001873%	74,357	138,536
06301	CITY OF VINTON	234,095	0.029309%	1,163,288	2,167,345
06302	CITY OF BELLE PLAINE	49,899	0.006247%	247,961	461,981
06303	CITY OF BLAIRSTOWN	20,920	0.002619%	103,959	193,688
06306	CITY OF NEWHALL	15,740	0.001971%	78,217	145,727
06307	CITY OF VAN HORNE	18,172	0.002275%	90,304	168,247
06308	CITY OF ATKINS	35,543	0.004450%	176,625	329,074
06309	CITY OF NORWAY	10,259	0.001284%	50,979	94,980
06311	CITY OF KEYSTONE	9,835	0.001231%	48,871	91,053
06312	CITY OF GARRISON	4,278	0.000536%	21,258	39,607
06314	CITY OF SHELLSBURG	22,300	0.002792%	110,813	206,458
06315	CITY OF URBANA	24,388	0.003053%	121,192	225,796
06317	CITY OF WALFORD	13,501	0.001690%	67,088	124,993
06318	CITY OF LUZERNE	210	0.000026%	1,041	1,940
06550	VINTON-SHELLSBURG COMM SCH DIST	1,282,581	0.160578%	6,373,514	11,874,623
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	423,640	0.053040%	2,105,190	3,922,223
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,143,449	0.143159%	5,682,130	10,586,491
07001	UNIVERSITY OF NORTHERN IOWA	2,306,751	0.288804%	11,462,915	21,356,788
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,130,754	0.141570%	5,619,045	10,468,957
07201	BLACK HAWK COUNTY	1,577,797	0.197539%	7,840,529	14,607,849
07204	BLACK HAWK COUNTY AGRI	29,372	0.003677%	145,957	271,935
07302	CITY OF CEDAR FALLS	1,071,043	0.134094%	5,322,320	9,916,123
07303	CITY OF WATERLOO	1,866,325	0.233663%	9,274,309	17,279,152
07304	CITY OF GILBERTVILLE	22,720	0.002845%	112,903	210,353
07305	CITY OF HUDSON	49,223	0.006163%	244,602	455,723
07306	CITY OF DUNKERTON	22,696	0.002842%	112,783	210,127
07311	CITY OF LA PORTE CITY	41,667	0.005217%	207,055	385,768
07319	CITY OF EVANSDALE	38,564	0.004828%	191,637	357,043

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	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
28	5	-	114	119	2	-	126	128	(2)
202	37	1	818	856	12	-	908	920	(12)
236	44	1	954	999	13	-	1,059	1,072	(14)
977	181	3	3,952	4,136	56	-	4,388	4,444	(59)
559	104	2	2,261	2,367	32	-	2,511	2,543	(34)
19,692	3,647	70	79,658	83,375	1,127	2	88,465	89,594	(1,181)
532	99	2	2,152	2,253	30	-	2,389	2,419	(32)
1,149,089	212,819	4,073	4,648,266	4,865,158	65,760	114	5,162,176	5,228,050	(68,929)
268,409	49,711	951	1,085,761	1,136,423	15,361	27	1,205,802	1,221,190	(16,101)
181,613	33,636	644	734,655	768,935	10,393	18	815,878	826,289	(10,894)
30,072	5,569	107	121,645	127,321	1,721	3	135,094	136,818	(1,804)
270,717	50,139	960	1,095,097	1,146,196	15,493	27	1,216,170	1,231,690	(16,239)
8,842	1,638	31	35,767	37,436	506	1	39,721	40,228	(530)
689,691	127,735	2,445	2,789,921	2,920,101	39,470	69	3,098,373	3,137,912	(41,371)
18,806	3,483	67	76,072	79,622	1,076	2	84,482	85,560	(1,128)
35,374	6,551	125	143,093	149,769	2,024	4	158,914	160,942	(2,122)
8,394	1,555	30	33,954	35,539	480	1	37,708	38,189	(503)
4,621	856	16	18,692	19,564	264	-	20,759	21,023	(277)
463	86	2	1,872	1,960	26	-	2,078	2,104	(28)
489,689	90,694	1,736	1,980,878	2,073,308	28,024	49	2,199,883	2,227,956	(29,374)
411,113	76,141	1,457	1,663,025	1,740,623	23,527	41	1,846,888	1,870,456	(24,661)
570,893	105,733	2,024	2,309,359	2,417,116	32,671	57	2,564,681	2,597,409	(34,245)
17,798	3,296	63	71,994	75,353	1,019	2	79,954	80,975	(1,068)
278,437	51,568	987	1,126,327	1,178,882	15,934	28	1,250,853	1,266,815	(16,702)
59,350	10,992	210	240,083	251,285	3,397	6	266,626	270,029	(3,560)
24,883	4,608	88	100,656	105,352	1,424	2	111,785	113,211	(1,493)
18,721	3,467	66	75,732	79,265	1,071	2	84,104	85,177	(1,123)
21,615	4,003	77	87,435	91,515	1,237	2	97,101	98,340	(1,297)
42,276	7,830	150	171,014	178,994	2,419	4	189,921	192,344	(2,536)
12,202	2,260	43	49,359	51,662	698	1	54,816	55,515	(732)
11,698	2,166	41	47,319	49,526	669	1	52,550	53,220	(702)
5,088	942	18	20,583	21,543	291	1	22,859	23,151	(305)
26,523	4,912	94	107,292	112,298	1,518	3	119,154	120,675	(1,591)
29,008	5,372	103	117,342	122,817	1,660	3	130,315	131,978	(1,740)
16,058	2,974	57	64,957	67,988	919	2	72,138	73,059	(963)
249	46	1	1,008	1,055	14	-	1,120	1,134	(15)
1,525,525	282,537	5,408	6,171,013	6,458,958	87,303	152	6,853,277	6,940,732	(91,509)
503,885	93,323	1,786	2,038,304	2,133,413	28,836	50	2,263,657	2,292,543	(30,226)
1,360,040	251,888	4,821	5,501,595	5,758,304	77,833	136	6,109,849	6,187,818	(81,583)
2,743,693	508,150	9,726	11,098,711	11,616,587	157,016	273	12,325,780	12,483,069	(164,581)
1,344,940	249,092	4,768	5,440,515	5,694,375	76,968	134	6,042,016	6,119,118	(80,677)
1,876,661	347,570	6,653	7,591,417	7,945,640	107,398	187	8,430,721	8,538,306	(112,572)
34,935	6,470	124	141,319	147,913	1,999	3	156,943	158,945	(2,096)
1,273,918	235,938	4,516	5,153,218	5,393,672	72,904	127	5,722,955	5,795,986	(76,416)
2,219,841	411,129	7,869	8,979,642	9,398,640	127,037	221	9,972,428	10,099,686	(133,158)
27,024	5,005	96	109,316	114,417	1,547	3	121,402	122,952	(1,621)
58,546	10,843	208	236,831	247,882	3,351	6	263,014	266,371	(3,512)
26,995	5,000	96	109,199	114,295	1,545	3	121,272	122,820	(1,619)
49,559	9,179	176	200,476	209,831	2,836	5	222,641	225,482	(2,973)
45,869	8,495	163	185,548	194,206	2,625	5	206,062	208,692	(2,751)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
07321	CITY OF ELK RUN HEIGHTS	13,676	0.001712%	67,960	126,618
07327	CITY OF RAYMOND	4,173	0.000522%	20,737	38,636
07333	EVANSDALE MUNIC HOUSING AUTHORITY	8,314	0.001041%	41,316	76,977
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	8,158,906	1.021491%	40,543,966	75,538,284
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	4,012,229	0.502329%	19,937,925	37,146,752
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	288,793	0.036157%	1,435,096	2,673,757
07542	HUDSON COMMUNITY SCHOOL DISTRICT	519,221	0.065006%	2,580,161	4,807,151
07546	HAWKEYE COMMUNITY COLLEGE	1,060,895	0.132824%	5,271,893	9,822,170
07548	UNION COMMUNITY SCHOOL DISTRICT	722,182	0.090417%	3,588,731	6,686,237
07601	IA NORTHLAND REG COUNCIL OF GOVTS	101,793	0.012744%	505,840	942,440
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,223,614	0.403595%	16,019,068	29,845,450
07608	MET OF BLACK HAWK COUNTY	247,481	0.030985%	1,229,805	2,291,275
07609	REGIONAL TRANSIT COMMISSION	36,044	0.004513%	179,114	333,712
07701	WATERLOO WATER WORKS	182,175	0.022808%	905,279	1,686,643
07702	LA PORTE CITY UTILITY	25,415	0.003182%	126,296	235,305
07703	CEDAR FALLS UTILITIES	1,440,253	0.180319%	7,157,036	13,334,419
07704	EVANSDALE WATER WORKS	15,409	0.001929%	76,572	142,662
08001	STATE - WOODWARD RESOURCE CENTER	2,881,439	0.360755%	14,318,706	26,677,471
08201	BOONE COUNTY	551,627	0.069063%	2,741,196	5,107,177
08203	BOONE COUNTY AGRI	12,421	0.001555%	61,726	115,002
08204	BOONE COUNTY HOSPITAL	1,967,761	0.246363%	9,778,375	18,218,288
08301	CITY OF BOONE	201,317	0.025205%	1,000,403	1,863,872
08302	CITY OF OGDEN	29,623	0.003709%	147,207	274,263
08303	CITY OF MADRID	59,635	0.007466%	296,343	552,123
08307	CITY OF BOXHOLM	755	0.000095%	3,753	6,992
08308	CITY OF PILOT MOUND	2,185	0.000274%	10,856	20,226
08309	CITY OF FRASER	340	0.000043%	1,689	3,146
08312	CITY OF LUTHER	1,203	0.000151%	5,978	11,138
08313	CITY OF SHELDAHL	10,904	0.001365%	54,185	100,954
08314	CITY OF BEAVER	170	0.000021%	844	1,573
08537	UNITED COMMUNITY SCHOOL DISTRICT	208,501	0.026104%	1,036,102	1,930,382
08538	OGDEN COMMUNITY SCHOOL DISTRICT	466,311	0.058382%	2,317,235	4,317,288
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,484,779	0.185894%	7,378,299	13,746,658
08542	MADRID COMMUNITY SCHOOL DISTRICT	465,766	0.058314%	2,314,527	4,312,242
08701	OGDEN MUNICIPAL UTILITIES	42,326	0.005299%	210,328	391,866
09201	BREMER COUNTY	595,899	0.074606%	2,961,194	5,517,061
09203	BREMER COUNTY AGRI EXTEN DISTRICT	14,481	0.001813%	71,960	134,071
09301	CITY OF DENVER	48,944	0.006128%	243,216	453,140
09302	CITY OF SUMNER	46,880	0.005869%	232,961	434,035
09303	CITY OF WAVERLY	408,520	0.051147%	2,030,054	3,782,235
09304	CITY OF TRIPOLI	20,618	0.002581%	102,456	190,888
09305	CITY OF JANESVILLE	23,431	0.002934%	116,434	216,930
09307	CITY OF READLYN	20,156	0.002524%	100,161	186,613
09310	CITY OF FREDERIKA	1,474	0.000184%	7,322	13,643
09311	CITY OF PLAINFIELD	9,492	0.001188%	47,168	87,880
09313	WAVERLY UTILITIES	245,557	0.030744%	1,220,242	2,273,457
09315	WAVERLY LOW RENT HOUSING AGENCY	18,608	0.002330%	92,468	172,279
09318	WAVERLY HEALTH CENTER	2,476,891	0.310106%	12,308,390	22,932,010
09519	JANESVILLE CONSOLIDATED SCH DIST	290,625	0.036386%	1,444,198	2,690,714
09562	DENVER COMM SCH DIST	600,417	0.075172%	2,983,644	5,558,888

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
16,267	3,013	58	65,801	68,872	931	2	73,076	74,009	(976)
4,964	919	18	20,078	21,015	284	-	22,298	22,582	(298)
9,889	1,832	35	40,003	41,870	566	1	44,426	44,993	(593)
9,704,354	1,797,310	34,401	39,255,790	41,087,502	555,363	969	43,595,892	44,152,223	(582,120)
4,772,219	883,846	16,917	19,304,451	20,205,214	273,105	476	21,438,742	21,712,323	(286,263)
343,496	63,618	1,218	1,389,500	1,454,336	19,658	34	1,543,122	1,562,814	(20,605)
617,572	114,378	2,189	2,498,184	2,614,751	35,342	62	2,774,382	2,809,786	(37,045)
1,261,848	233,702	4,473	5,104,392	5,342,567	72,213	126	5,668,732	5,741,071	(75,692)
858,976	159,088	3,045	3,474,708	3,636,841	49,158	86	3,858,871	3,908,115	(51,526)
121,075	22,424	429	489,768	512,621	6,929	12	543,917	550,858	(7,263)
3,834,225	710,123	13,592	15,510,105	16,233,820	219,426	382	17,224,895	17,444,703	(229,997)
294,359	54,517	1,043	1,190,732	1,246,292	16,846	29	1,322,378	1,339,253	(17,657)
42,872	7,940	152	173,424	181,516	2,453	4	192,597	195,054	(2,572)
216,682	40,131	768	876,516	917,415	12,400	22	973,423	985,845	(12,998)
30,230	5,599	107	122,284	127,990	1,730	3	135,803	137,536	(1,813)
1,713,064	317,271	6,073	6,929,640	7,252,984	98,035	171	7,695,778	7,793,984	(102,759)
18,328	3,394	65	74,139	77,598	1,049	2	82,336	83,387	(1,099)
3,427,237	634,747	12,149	13,863,768	14,510,664	196,134	341	15,396,539	15,593,014	(205,584)
656,116	121,517	2,326	2,654,102	2,777,945	37,548	65	2,947,538	2,985,151	(39,357)
14,774	2,736	52	59,765	62,553	846	1	66,372	67,219	(886)
2,340,492	433,474	8,297	9,467,693	9,909,464	133,942	233	10,514,437	10,648,612	(140,395)
239,450	44,348	849	968,618	1,013,815	13,703	24	1,075,708	1,089,435	(14,364)
35,234	6,526	125	142,529	149,180	2,016	4	158,287	160,307	(2,114)
70,931	13,137	251	286,927	300,315	4,059	7	318,650	322,716	(4,255)
898	166	3	3,634	3,803	51	-	4,035	4,086	(54)
2,598	481	9	10,511	11,001	149	-	11,673	11,822	(156)
404	75	1	1,635	1,711	23	-	1,816	1,839	(24)
1,431	265	5	5,788	6,058	82	-	6,428	6,510	(86)
12,969	2,402	46	52,464	54,912	742	1	58,264	59,007	(778)
202	37	1	818	856	12	-	908	920	(12)
247,995	45,930	879	1,003,182	1,049,991	14,192	25	1,114,094	1,128,311	(14,876)
554,639	102,723	1,966	2,243,611	2,348,300	31,741	55	2,491,664	2,523,460	(33,270)
1,766,024	327,079	6,260	7,143,873	7,477,212	101,066	176	7,933,696	8,034,938	(105,936)
553,991	102,603	1,964	2,240,989	2,345,556	31,704	55	2,488,752	2,520,511	(33,231)
50,343	9,324	178	203,645	213,147	2,881	5	226,160	229,046	(3,020)
708,773	131,269	2,513	2,867,110	3,000,892	40,562	71	3,184,097	3,224,730	(42,516)
17,224	3,190	61	69,674	72,925	986	2	77,377	78,365	(1,033)
58,215	10,782	206	235,488	246,476	3,332	6	261,524	264,862	(3,492)
55,760	10,327	198	225,560	236,085	3,191	6	250,497	253,694	(3,345)
485,901	89,992	1,722	1,965,554	2,057,268	27,807	48	2,182,865	2,210,720	(29,147)
24,523	4,542	87	99,201	103,830	1,403	2	110,168	111,573	(1,471)
27,869	5,162	99	112,735	117,996	1,595	3	125,198	126,796	(1,672)
23,974	4,440	85	96,979	101,504	1,372	2	107,701	109,075	(1,438)
1,753	325	6	7,090	7,421	100	-	7,874	7,974	(105)
11,290	2,091	40	45,669	47,800	646	1	50,719	51,366	(677)
292,070	54,093	1,035	1,181,472	1,236,600	16,715	29	1,312,095	1,328,839	(17,520)
22,133	4,099	78	89,530	93,707	1,267	2	99,428	100,697	(1,328)
2,946,060	545,629	10,444	11,917,324	12,473,397	168,598	294	13,234,897	13,403,789	(176,721)
345,674	64,021	1,225	1,398,312	1,463,558	19,782	34	1,552,909	1,572,725	(20,735)
714,147	132,265	2,532	2,888,847	3,023,644	40,869	71	3,208,236	3,249,176	(42,838)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	297,713	0.037274%	1,479,423	2,756,343
09566	WAPSIE VALLEY COMM SCH DIST	537,542	0.067300%	2,671,201	4,976,768
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,818,978	0.227735%	9,039,027	16,840,794
09602	NORTH IOWA JUVENILE DETENTION SVC	134,784	0.016875%	669,781	1,247,883
09701	SUMNER MUNIC LGT PLT	25,858	0.003237%	128,494	239,400
09702	TRIPOLI-READLYN SANITATION AGENCY	5,336	0.000668%	26,518	49,406
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,165,141	0.145875%	5,789,922	10,787,320
10004	BUCHANAN COUNTY SOIL & WATER CONSER	1,104	0.000138%	5,487	10,222
10201	BUCHANAN COUNTY	428,362	0.053631%	2,128,656	3,965,942
10203	BUCHANAN COUNTY AGRI - ISU EXT	16,026	0.002006%	79,639	148,377
10205	BUCHANAN COUNTY HEALTH CENTER	1,570,983	0.196686%	7,806,669	14,544,763
10301	CITY OF FAIRBANK	28,376	0.003553%	141,006	262,711
10302	CITY OF INDEPENDENCE	140,480	0.017588%	698,087	1,300,619
10303	CITY OF JESUP	37,654	0.004714%	187,113	348,614
10305	CITY OF QUASQUETON	5,516	0.000691%	27,410	51,067
10306	CITY OF LAMONT	10,565	0.001323%	52,501	97,815
10307	CITY OF BRANDON	5,175	0.000648%	25,714	47,908
10308	CITY OF HAZLETON	7,864	0.000985%	39,079	72,809
10309	CITY OF WINTHROP	14,080	0.001763%	69,967	130,358
10310	CITY OF ROWLEY	1,528	0.000191%	7,595	14,150
10311	CITY OF AURORA	2,152	0.000269%	10,695	19,925
10312	CITY OF STANLEY	935	0.000117%	4,646	8,657
10556	JESUP COMMUNITY SCHOOL DISTRICT	703,238	0.088045%	3,494,594	6,510,849
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	429,400	0.053761%	2,133,812	3,975,549
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	975,363	0.122115%	4,846,862	9,030,287
10701	INDEPENDENCE LIGHT & POWER	85,907	0.010755%	426,895	795,357
11201	BUENA VISTA COUNTY	570,817	0.071466%	2,836,555	5,284,843
11203	BUENA VISTA COUNTY AGRI	10,207	0.001278%	50,720	94,498
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,903,341	0.238297%	9,458,254	17,621,865
11205	BUENA VISTA COUNTY ASSESSOR	26,709	0.003344%	132,726	247,285
11207	BUENA VISTA CO SOIL & WATER CONS DT	6,801	0.000851%	33,796	62,967
11301	CITY OF SIOUX RAPIDS	15,260	0.001911%	75,833	141,286
11302	CITY OF NEWELL	22,826	0.002858%	113,431	211,335
11303	CITY OF MARATHON	10,604	0.001328%	52,693	98,173
11304	CITY OF REMBRANDT	2,004	0.000251%	9,957	18,551
11306	CITY OF ALTA	34,201	0.004282%	169,953	316,644
11307	CITY OF STORM LAKE	264,873	0.033162%	1,316,228	2,452,291
11318	CITY OF LINN GROVE	2,257	0.000283%	11,218	20,900
11319	CITY OF ALBERT CITY	14,048	0.001759%	69,810	130,065
11321	CITY OF TRUESDALE	609	0.000076%	3,026	5,637
11322	STORM LAKE CEMETERY	3,130	0.000392%	15,553	28,977
11325	CITY OF LAKESIDE	9,325	0.001168%	46,340	86,337
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	104,782	0.013119%	520,694	970,116
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,883,757	0.235846%	9,360,935	17,440,548
11535	SIOUX CENTRAL COMM SCH DIST	467,753	0.058562%	2,324,399	4,330,636
11536	NEWELL-FONDA COMM SCH DIST	425,531	0.053276%	2,114,587	3,939,730
11601	BUENA VISTA CO SOLID WASTE COMM	42,040	0.005263%	208,907	389,219
11701	ALTA MUNICIPAL UTILITIES	52,274	0.006545%	259,765	483,973
12201	BUTLER COUNTY	412,596	0.051657%	2,050,308	3,819,971
12203	BUTLER COUNTY AGRI EXTENSION DIST	13,007	0.001628%	64,636	120,425

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	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
354,106	65,583	1,255	1,432,418	1,499,256	20,265	35	1,590,786	1,611,086	(21,241)
639,362	118,414	2,267	2,586,331	2,707,012	36,590	64	2,872,274	2,908,928	(38,352)
2,163,526	400,699	7,670	8,751,836	9,160,205	123,815	216	9,719,435	9,843,466	(129,780)
160,315	29,691	568	648,501	678,760	9,175	16	720,199	729,390	(9,617)
30,756	5,696	109	124,412	130,217	1,760	3	138,167	139,930	(1,845)
6,347	1,176	23	25,675	26,874	363	1	28,514	28,878	(381)
1,385,840	256,667	4,913	5,605,962	5,867,542	79,309	138	6,225,755	6,305,202	(83,130)
1,313	243	5	5,312	5,560	75	-	5,900	5,975	(79)
509,502	94,363	1,806	2,061,024	2,157,193	29,158	51	2,288,889	2,318,098	(30,563)
19,062	3,530	68	77,109	80,707	1,091	2	85,634	86,727	(1,143)
1,868,556	346,069	6,624	7,558,633	7,911,326	106,934	186	8,394,312	8,501,432	(112,086)
33,750	6,251	120	136,526	142,897	1,931	3	151,620	153,554	(2,025)
167,090	30,946	592	675,907	707,445	9,562	17	750,635	760,214	(10,023)
44,786	8,295	159	181,168	189,622	2,563	4	201,198	203,765	(2,687)
6,561	1,215	23	26,539	27,777	375	1	29,473	29,849	(394)
12,566	2,327	45	50,833	53,205	719	1	56,453	57,173	(754)
6,155	1,140	22	24,897	26,059	352	1	27,649	28,002	(369)
9,354	1,732	33	37,837	39,602	535	1	42,021	42,557	(561)
16,747	3,102	59	67,744	70,905	958	2	75,234	76,194	(1,005)
1,818	337	6	7,354	7,697	104	-	8,167	8,271	(109)
2,560	474	9	10,355	10,838	146	-	11,500	11,646	(154)
1,112	206	4	4,499	4,709	64	-	4,996	5,060	(67)
836,444	154,915	2,965	3,383,563	3,541,443	47,868	83	3,757,648	3,805,599	(50,174)
510,736	94,592	1,811	2,066,016	2,162,419	29,228	51	2,294,434	2,323,713	(30,637)
1,160,115	214,861	4,113	4,692,866	4,911,840	66,391	116	5,211,707	5,278,214	(69,590)
102,179	18,924	362	413,332	432,618	5,848	10	459,029	464,887	(6,129)
678,940	125,744	2,407	2,746,431	2,874,582	38,854	68	3,050,075	3,088,997	(40,727)
12,140	2,248	43	49,109	51,400	695	1	54,538	55,234	(728)
2,263,869	419,283	8,025	9,157,743	9,585,051	129,557	226	10,170,219	10,300,002	(135,799)
31,769	5,884	113	128,509	134,506	1,818	3	142,717	144,538	(1,906)
8,089	1,498	29	32,723	34,250	463	1	36,340	36,804	(485)
18,151	3,362	64	73,424	76,850	1,039	2	81,541	82,582	(1,089)
27,150	5,028	96	109,827	114,951	1,554	3	121,969	123,526	(1,629)
12,612	2,336	45	51,018	53,399	722	1	56,659	57,382	(757)
2,383	441	8	9,641	10,090	136	-	10,706	10,842	(143)
40,679	7,534	144	164,554	172,232	2,328	4	182,747	185,079	(2,440)
315,044	58,348	1,117	1,274,408	1,333,873	18,029	31	1,415,306	1,433,366	(18,898)
2,685	497	10	10,861	11,368	154	-	12,062	12,216	(161)
16,709	3,095	59	67,592	70,746	956	2	75,065	76,023	(1,002)
724	134	3	2,930	3,067	41	-	3,253	3,294	(43)
3,723	689	13	15,059	15,761	213	-	16,724	16,937	(223)
11,092	2,054	39	44,867	46,960	635	1	49,828	50,464	(665)
124,630	23,082	442	504,151	527,675	7,132	12	559,890	567,034	(7,476)
2,240,576	414,969	7,943	9,063,517	9,486,429	128,224	223	10,065,575	10,194,022	(134,402)
556,354	103,040	1,972	2,250,548	2,355,560	31,839	55	2,499,367	2,531,261	(33,373)
506,135	93,739	1,794	2,047,402	2,142,935	28,965	50	2,273,762	2,302,777	(30,361)
50,003	9,261	177	202,270	211,708	2,862	5	224,632	227,499	(2,999)
62,176	11,515	220	251,511	263,246	3,558	6	279,318	282,882	(3,730)
490,749	90,890	1,740	1,985,165	2,077,795	28,085	49	2,204,644	2,232,778	(29,438)
15,471	2,865	55	62,583	65,503	885	2	69,502	70,389	(928)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
12206	BUTLER COUNTY SOLID WASTE COMMISSION	18,036	0.002258%	89,625	166,982
12207	BUTLER CO SOIL & WATER CONS DIST	83	0.000010%	413	769
12301	CITY OF GREENE	22,412	0.002806%	111,374	207,503
12302	CITY OF PARKERSBURG	33,828	0.004235%	168,103	313,196
12303	CITY OF SHELL ROCK	23,735	0.002972%	117,948	219,751
12304	CITY OF ALLISON	20,944	0.002622%	104,078	193,910
12305	CITY OF CLARKSVILLE	22,004	0.002755%	109,342	203,718
12307	CITY OF DUMONT	14,893	0.001865%	74,008	137,887
12309	GREENE PUBLIC LIBRARY	5,861	0.000734%	29,123	54,260
12310	CITY OF APLINGTON	20,881	0.002614%	103,764	193,324
12314	CITY OF NEW HARTFORD	11,427	0.001431%	56,784	105,795
12318	CITY OF AREDALE	568	0.000071%	2,822	5,257
12321	CITY OF BRISTOW	2,004	0.000251%	9,957	18,550
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	213,841	0.026773%	1,062,636	1,979,819
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	51,925	0.006501%	258,029	480,739
13201	CALHOUN COUNTY	378,662	0.047408%	1,881,681	3,505,797
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	11,204	0.001403%	55,675	103,730
13209	TWIN LAKES UTILITIES	9,331	0.001168%	46,370	86,394
13301	CITY OF ROCKWELL CITY	26,779	0.003353%	133,073	247,932
13302	CITY OF MANSON	23,064	0.002888%	114,611	213,534
13303	CITY OF LAKE CITY	32,977	0.004129%	163,871	305,311
13304	CITY OF LOHRVILLE	11,031	0.001381%	54,815	102,127
13307	CITY OF POMEROY	13,274	0.001662%	65,965	122,900
13309	CITY OF FARNHAMVILLE	7,433	0.000931%	36,939	68,821
13310	CITY OF SOMERS	2,297	0.000288%	11,416	21,270
13311	CITY OF JOLLEY	227	0.000028%	1,126	2,098
13312	CITY OF KNIERIM	749	0.000094%	3,720	6,930
13313	CITY OF RINARD	227	0.000028%	1,126	2,098
13314	CITY OF YETTER	1,293	0.000162%	6,426	11,973
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	582,510	0.072930%	2,894,659	5,393,097
14201	CARROLL COUNTY	402,986	0.050454%	2,002,556	3,731,003
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	14,385	0.001801%	71,484	133,183
14206	CARROLL CO SOLID WASTE MGMT COMM	57,305	0.007175%	284,764	530,549
14301	CITY OF DEDHAM	1,387	0.000174%	6,890	12,838
14302	CITY OF CARROLL	319,066	0.039947%	1,585,532	2,954,037
14303	CITY OF TEMPLETON	11,186	0.001400%	55,586	103,564
14304	CITY OF LIDDERDALE	2,844	0.000356%	14,132	26,329
14305	CITY OF BREDA	14,271	0.001787%	70,918	132,128
14308	CITY OF MANNING	47,716	0.005974%	237,117	441,777
14309	CITY OF COON RAPIDS	25,136	0.003147%	124,909	232,720
14310	CITY OF HALBUR	1,850	0.000232%	9,194	17,129
14311	CITY OF GLIDDEN	31,064	0.003889%	154,365	287,601
14312	CITY OF ARCADIA	9,019	0.001129%	44,820	83,505
14314	CITY OF WILLEY	1	0.000000%	6	10
14315	CITY OF RALSTON	1,140	0.000143%	5,667	10,558
14316	CITY OF LANESBORO	881	0.000110%	4,380	8,160
14317	THOMAS REST HAVEN	202,742	0.025383%	1,007,483	1,877,061
14318	MANNING MUNICIPAL HOUSING AGENCY	8,946	0.001120%	44,454	82,824
14401	UNION TOWNSHIP - CARROLL COUNTY	1,797	0.000225%	8,931	16,639
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,188,943	0.148855%	5,908,200	11,007,687

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	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
21,452	3,973	76	86,777	90,826	1,228	2	96,371	97,601	(1,287)
99	18	-	400	418	6	-	444	450	(6)
26,658	4,937	95	107,835	112,867	1,526	3	119,757	121,286	(1,599)
40,236	7,452	143	162,762	170,357	2,303	4	180,757	183,064	(2,414)
28,231	5,229	100	114,200	119,529	1,616	3	126,826	128,445	(1,693)
24,912	4,614	88	100,772	105,474	1,426	2	111,913	113,341	(1,494)
26,172	4,847	93	105,868	110,808	1,498	3	117,573	119,074	(1,570)
17,714	3,281	63	71,657	75,001	1,014	2	79,579	80,595	(1,063)
6,971	1,291	25	28,198	29,514	399	1	31,315	31,715	(418)
24,836	4,600	88	100,467	105,155	1,421	2	111,574	112,997	(1,490)
13,591	2,517	48	54,980	57,545	778	1	61,058	61,837	(815)
675	125	2	2,732	2,859	39	-	3,034	3,073	(41)
2,383	441	8	9,640	10,089	136	-	10,706	10,842	(143)
254,346	47,107	902	1,028,874	1,076,883	14,556	25	1,142,626	1,157,207	(15,257)
61,760	11,438	219	249,831	261,488	3,534	6	277,452	280,992	(3,705)
450,387	83,415	1,597	1,821,895	1,906,907	25,775	45	2,023,323	2,049,143	(27,017)
13,326	2,468	47	53,907	56,422	763	1	59,866	60,630	(799)
11,099	2,056	39	44,897	46,992	635	1	49,861	50,497	(666)
31,852	5,899	113	128,845	134,857	1,823	3	143,090	144,916	(1,911)
27,433	5,081	97	110,970	116,148	1,570	3	123,238	124,811	(1,646)
39,223	7,264	139	158,664	166,067	2,245	4	176,206	178,455	(2,353)
13,120	2,430	47	53,073	55,550	751	1	58,941	59,693	(787)
15,789	2,924	56	63,869	66,849	904	2	70,930	71,836	(947)
8,841	1,637	31	35,765	37,433	506	1	39,719	40,226	(530)
2,733	506	10	11,054	11,570	156	-	12,276	12,432	(164)
269	50	1	1,090	1,141	15	-	1,211	1,226	(16)
890	165	3	3,602	3,770	51	-	4,000	4,051	(53)
269	50	1	1,090	1,141	15	-	1,211	1,226	(16)
1,538	285	5	6,222	6,512	88	-	6,910	6,998	(92)
692,848	128,320	2,456	2,802,689	2,933,465	39,650	69	3,112,552	3,152,271	(41,561)
479,320	88,773	1,699	1,938,930	2,029,402	27,431	48	2,153,298	2,180,777	(28,752)
17,110	3,169	61	69,213	72,443	979	2	76,865	77,846	(1,026)
68,159	12,624	242	275,716	288,582	3,901	7	306,199	310,107	(4,089)
1,649	305	6	6,671	6,982	94	-	7,409	7,503	(99)
379,503	70,286	1,345	1,535,156	1,606,787	21,718	38	1,704,883	1,726,639	(22,765)
13,305	2,464	47	53,820	56,331	761	1	59,770	60,532	(798)
3,382	626	12	13,683	14,321	194	-	15,195	15,389	(203)
16,974	3,144	60	68,664	71,868	971	2	76,256	77,229	(1,018)
56,755	10,511	201	229,583	240,295	3,248	6	254,966	258,220	(3,404)
29,897	5,537	106	120,940	126,583	1,711	3	134,311	136,025	(1,793)
2,201	408	8	8,902	9,318	126	-	9,886	10,012	(132)
36,948	6,843	131	149,461	156,435	2,114	4	165,985	168,103	(2,216)
10,728	1,987	38	43,396	45,421	614	1	48,194	48,809	(644)
1	-	-	5	5	-	-	6	6	-
1,356	251	5	5,487	5,743	78	-	6,093	6,171	(81)
1,048	194	4	4,240	4,438	60	-	4,709	4,769	(63)
241,145	44,662	855	975,473	1,020,990	13,800	24	1,083,320	1,097,144	(14,465)
10,640	1,971	38	43,042	45,051	609	1	47,801	48,411	(638)
2,138	396	8	8,647	9,051	122	-	9,603	9,725	(128)
1,414,150	261,910	5,013	5,720,483	5,987,406	80,929	141	6,352,936	6,434,006	(84,828)

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2022

EMPLOYER ID #	Employer Name	2022 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%)
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	301,025	0.037688%	1,495,880	2,787,005
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	243,643	0.030504%	1,210,734	2,255,743
14601	REGION XII COUNCIL OF GOVT	184,854	0.023144%	918,593	1,711,449
14603	REGION XII REGIONAL HOUSING AUTH	24,683	0.003090%	122,659	228,528
14701	COON RAPIDS MUNICIPAL UTILITIES	81,109	0.010155%	403,054	750,938
15201	CASS COUNTY	342,301	0.042856%	1,700,994	3,169,157
15203	CASS COUNTY AGR	15,962	0.001998%	79,318	147,779
15205	CASS COUNTY MEMORIAL HOSPITAL	2,345,605	0.293669%	11,655,990	21,716,511
15301	CITY OF WIOTA	1,168	0.000146%	5,805	10,816
15302	CITY OF ATLANTIC	143,671	0.017988%	713,941	1,330,158
15305	CITY OF ANITA	20,514	0.002568%	101,939	189,924
15306	CITY OF GRISWOLD	22,967	0.002875%	114,128	212,633
15309	CITY OF LEWIS	10,869	0.001361%	54,012	100,631
15310	CITY OF CUMBERLAND	3,927	0.000492%	19,515	36,360
15311	CITY OF MASSENA	14,513	0.001817%	72,121	134,369
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,080,139	0.135233%	5,367,524	10,000,343
15543	GRISWOLD COMM SCH DIST NO 4	333,543	0.041759%	1,657,471	3,088,068
15601	SOUTHWEST IOWA PLANNING COUNCIL	276,614	0.034632%	1,374,576	2,561,001
15701	ATLANTIC LIGHT & WATER DEPT	194,346	0.024332%	965,760	1,799,326
15702	ANITA MUNICIPAL UTILITIES	21,155	0.002649%	105,127	195,864
16201	CEDAR COUNTY	499,884	0.062585%	2,484,067	4,628,116
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	16,661	0.002086%	82,793	154,254
16301	CITY OF BENNETT	7,672	0.000961%	38,124	71,029
16302	CITY OF STANWOOD	11,898	0.001490%	59,126	110,159
16303	CITY OF TIPTON	153,703	0.019244%	763,793	1,423,039
16304	CITY OF WEST BRANCH	67,492	0.008450%	335,385	624,863
16305	CITY OF DURANT	38,278	0.004792%	190,212	354,388
16306	CITY OF MECHANICSVILLE	18,669	0.002337%	92,771	172,843
16307	CITY OF CLARENCE	20,430	0.002558%	101,525	189,152
16308	CITY OF LOWDEN	17,931	0.002245%	89,103	166,009
16542	TIPTON COMM SCH DIST	636,721	0.079717%	3,164,049	5,895,004
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	625,205	0.078275%	3,106,826	5,788,391
16545	BENNETT COMM SCH DIST	70,613	0.008841%	350,896	653,762
16547	DURANT COMMUNITY SCHOOL DISTRICT	466,932	0.058460%	2,320,319	4,323,033
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	541,810	0.067834%	2,692,409	5,016,281
16701	DURANT MUNIC ELEC PLT	32,511	0.004070%	161,559	301,003
17201	CERRO GORDO COUNTY	956,680	0.119776%	4,754,021	8,857,312
17203	CERRO GORDO CO AGR EXT	21,093	0.002641%	104,818	195,288
17204	CERRO GORDO CO. ASSESSOR	28,505	0.003569%	141,649	263,909
17205	CERRO GORDO CITY ASSESSORS OFFICE	22,594	0.002829%	112,276	209,184
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	6,744	0.000844%	33,513	62,438
17301	CITY OF PLYMOUTH	8,892	0.001113%	44,187	82,325
17302	CITY OF MASON CITY	930,203	0.116461%	4,622,450	8,612,180
17303	CITY OF CLEAR LAKE	226,987	0.028419%	1,127,963	2,101,530
17305	CITY OF THORNTON	12,518	0.001567%	62,206	115,897
17306	CITY OF MESERVEY	874	0.000109%	4,345	8,095
17308	CITY OF ROCKWELL	13,826	0.001731%	68,704	128,004
17310	CITY OF DOUGHERTY	657	0.000082%	3,265	6,083
17312	CLEAR LAKE SANITARY DISTRICT	65,347	0.008181%	324,730	605,010
17313	CITY OF ROCK FALLS	1,233	0.000154%	6,126	11,413

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	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
358,045	66,312	1,269	1,448,353	1,515,934	20,490	36	1,608,482	1,629,008	(21,477)
289,794	53,672	1,027	1,172,266	1,226,965	16,584	29	1,301,872	1,318,485	(17,383)
219,869	40,721	779	889,407	930,907	12,583	22	987,739	1,000,344	(13,189)
29,359	5,437	104	118,762	124,303	1,680	3	131,892	133,575	(1,761)
96,473	17,867	342	390,248	408,457	5,521	10	433,394	438,925	(5,787)
407,139	75,405	1,443	1,646,950	1,723,798	23,300	41	1,829,036	1,852,377	(24,422)
18,985	3,516	67	76,798	80,381	1,086	2	85,289	86,377	(1,139)
2,789,906	516,709	9,890	11,285,652	11,812,251	159,661	278	12,533,389	12,693,328	(167,354)
1,389	257	5	5,621	5,883	80	-	6,242	6,322	(83)
170,885	31,649	606	691,258	723,513	9,779	17	767,683	777,479	(10,251)
24,399	4,519	86	98,700	103,305	1,396	2	109,612	111,010	(1,464)
27,317	5,059	97	110,501	115,657	1,563	3	122,718	124,284	(1,639)
12,928	2,394	46	52,296	54,736	740	1	58,078	58,819	(775)
4,671	865	17	18,895	19,777	267	-	20,984	21,251	(280)
17,262	3,197	61	69,829	73,087	988	2	77,549	78,539	(1,035)
1,284,737	237,942	4,554	5,196,985	5,439,481	73,523	128	5,771,562	5,845,213	(77,065)
396,722	73,475	1,406	1,604,809	1,679,690	22,704	40	1,782,236	1,804,980	(23,798)
329,010	60,935	1,166	1,330,903	1,393,004	18,829	33	1,478,047	1,496,909	(19,736)
231,158	42,812	819	935,075	978,706	13,229	23	1,038,457	1,051,709	(13,866)
25,163	4,660	89	101,787	106,536	1,440	3	113,040	114,483	(1,509)
594,571	110,118	2,108	2,405,143	2,517,369	34,026	59	2,671,054	2,705,139	(35,666)
19,817	3,670	70	80,163	83,903	1,134	2	89,026	90,162	(1,189)
9,125	1,690	32	36,913	38,635	522	1	40,994	41,517	(547)
14,152	2,621	50	57,248	59,919	810	1	63,577	64,388	(849)
182,817	33,859	648	739,526	774,033	10,462	18	821,287	831,767	(10,966)
80,276	14,868	285	324,729	339,882	4,594	8	360,631	365,233	(4,815)
45,528	8,432	161	184,169	192,762	2,605	5	204,530	207,140	(2,731)
22,205	4,113	79	89,823	94,015	1,271	2	99,754	101,027	(1,332)
24,300	4,501	86	98,299	102,886	1,391	2	109,167	110,560	(1,458)
21,327	3,950	76	86,272	90,298	1,221	2	95,810	97,033	(1,279)
757,327	140,262	2,685	3,063,520	3,206,467	43,340	75	3,402,221	3,445,636	(45,429)
743,631	137,725	2,636	3,008,115	3,148,476	42,557	74	3,340,691	3,383,322	(44,607)
83,988	15,555	298	339,748	355,601	4,807	8	377,310	382,125	(5,038)
555,377	102,859	1,969	2,246,597	2,351,425	31,783	55	2,494,979	2,526,817	(33,315)
644,438	119,354	2,284	2,606,864	2,728,502	36,880	64	2,895,078	2,932,022	(38,657)
38,670	7,162	137	156,426	163,725	2,213	4	173,720	175,937	(2,320)
1,137,893	210,745	4,034	4,602,974	4,817,753	65,120	113	5,111,877	5,177,110	(68,257)
25,089	4,647	89	101,487	106,223	1,436	2	112,708	114,146	(1,505)
33,904	6,279	120	137,148	143,547	1,940	3	152,311	154,254	(2,034)
26,874	4,977	95	108,709	113,781	1,538	3	120,728	122,269	(1,612)
8,021	1,486	28	32,448	33,962	459	1	36,035	36,495	(481)
10,576	1,959	37	42,783	44,779	605	1	47,513	48,119	(634)
1,106,401	204,913	3,922	4,475,584	4,684,419	63,317	110	4,970,402	5,033,829	(66,368)
269,982	50,002	957	1,092,125	1,143,084	15,451	27	1,212,869	1,228,347	(16,195)
14,889	2,758	53	60,229	63,040	852	1	66,888	67,741	(893)
1,040	193	4	4,207	4,404	60	-	4,672	4,732	(62)
16,445	3,046	58	66,521	69,625	941	2	73,875	74,818	(986)
781	145	3	3,161	3,309	45	-	3,511	3,556	(47)
77,725	14,395	276	314,412	329,083	4,448	8	349,174	353,630	(4,662)
1,466	272	5	5,931	6,208	84	-	6,587	6,671	(88)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
17315	ROCKWELL PUB LIBRARY	4,768	0.000597%	23,693	44,143
17316	CITY OF VENTURA	16,312	0.002042%	81,059	151,023
17318	MESERVEY PUB LIBRARY	1,411	0.000177%	7,010	13,060
17320	CITY OF SWALEDALE	5,273	0.000660%	26,201	48,815
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,998,530	0.375415%	14,900,565	27,761,544
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	983,776	0.123168%	4,888,667	9,108,175
17556	NORTH IOWA AREA COMMUNITY COLLEGE	834,695	0.104503%	4,147,843	7,727,930
17602	NORTH IA AREA COUNCIL OF GOV'TS	145,105	0.018167%	721,067	1,343,435
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	28,700	0.003593%	142,621	265,720
17607	LANDFILL OF NORTH IOWA	80,979	0.010139%	402,409	749,737
17608	ELDERBRIDGE AGENCY ON AGING	154,700	0.019368%	768,749	1,432,272
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	896,191	0.112203%	4,453,431	8,297,278
18201	CHEROKEE COUNTY	343,393	0.042993%	1,706,417	3,179,260
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	9,348	0.001170%	46,451	86,544
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	20,546	0.002572%	102,101	190,226
18301	CITY OF CLEGHORN	3,654	0.000457%	18,158	33,831
18302	CITY OF CHEROKEE	125,805	0.015751%	625,160	1,164,748
18303	CITY OF WASHTA	4,330	0.000542%	21,518	40,090
18305	CITY OF MERIDEN	2,245	0.000281%	11,155	20,783
18306	CITY OF MARCUS	20,032	0.002508%	99,544	185,462
18308	CITY OF LARRABEE	2,022	0.000253%	10,048	18,720
18309	CITY OF AURELIA	32,061	0.004014%	159,320	296,833
18310	CITY OF QUIMBY	5,729	0.000717%	28,471	53,044
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	751,446	0.094081%	3,734,152	6,957,174
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	259,789	0.032525%	1,290,968	2,405,229
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	51,486	0.006446%	255,848	476,675
19201	CHICKASAW COUNTY	354,181	0.044343%	1,760,027	3,279,141
19203	CHICKASAW COUNTY AGRI	11,173	0.001399%	55,524	103,448
19206	CHICKASAW CO SOIL & WATER CONS DIST	428	0.000054%	2,125	3,959
19301	CITY OF FREDERICKSBURG	24,983	0.003128%	124,148	231,302
19302	CITY OF LAWLER	9,956	0.001246%	49,473	92,175
19303	CITY OF NASHUA	22,663	0.002837%	112,618	209,821
19304	CITY OF NEW HAMPTON	156,762	0.019626%	778,994	1,451,360
19306	CITY OF ALTA VISTA	7,693	0.000963%	38,227	71,222
19308	CITY OF NORTH WASHINGTON	366	0.000046%	1,820	3,391
19309	CITY OF BASSETT	319	0.000040%	1,588	2,958
19311	CITY OF IONIA	5,133	0.000643%	25,506	47,521
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	484,501	0.060659%	2,407,625	4,485,695
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	614,733	0.076964%	3,054,784	5,691,430
20201	CLARKE COUNTY	250,602	0.031375%	1,245,313	2,320,168
20203	CLARKE COUNTY AGRI EXT DIST	6,526	0.000817%	32,429	60,419
20204	CLARKE COUNTY HOSPITAL	1,070,220	0.133991%	5,318,231	9,908,503
20301	CITY OF OSCEOLA	115,292	0.014435%	572,921	1,067,421
20302	CITY OF MURRAY	14,223	0.001781%	70,679	131,683
20303	CITY OF WOODBURN	647	0.000081%	3,213	5,987
20306	CITY OF WELDON	977	0.000122%	4,855	9,046
20536	MURRAY COMM SCH DIST	193,324	0.024204%	960,685	1,789,872
20539	CLARKE COMMUNITY SCHOOL DISTRICT	942,097	0.117950%	4,681,553	8,722,296
21201	CLAY COUNTY	387,910	0.048566%	1,927,635	3,591,417
21203	CLAY COUNTY AG EXTENSION SERVICE	16,484	0.002064%	81,912	152,611

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,671	1,050	20	22,940	24,010	325	1	25,477	25,803	(340)
19,402	3,593	69	78,484	82,146	1,110	2	87,161	88,273	(1,164)
1,678	311	6	6,787	7,104	96	-	7,538	7,634	(101)
6,271	1,161	22	25,368	26,551	359	1	28,173	28,533	(376)
3,566,507	660,540	12,643	14,427,139	15,100,322	204,105	355	16,022,197	16,226,657	(213,938)
1,170,121	216,714	4,148	4,733,343	4,954,205	66,964	117	5,256,659	5,323,740	(70,190)
992,802	183,873	3,519	4,016,056	4,203,448	56,816	99	4,460,070	4,516,985	(59,554)
172,590	31,965	612	698,157	730,734	9,877	17	775,345	785,239	(10,353)
34,137	6,322	121	138,090	144,533	1,954	3	153,357	155,314	(2,048)
96,318	17,839	341	389,624	407,804	5,512	10	432,700	438,222	(5,778)
184,003	34,079	652	744,324	779,055	10,530	18	826,617	837,165	(11,037)
1,065,946	197,420	3,779	4,311,936	4,513,135	61,002	106	4,788,661	4,849,769	(63,941)
408,437	75,645	1,448	1,652,200	1,729,293	23,374	41	1,834,867	1,858,282	(24,500)
11,118	2,059	39	44,975	47,073	636	1	49,948	50,585	(667)
24,438	4,526	87	98,857	103,470	1,399	2	109,786	111,187	(1,466)
4,346	805	15	17,581	18,401	249	-	19,525	19,774	(261)
149,634	27,713	530	605,297	633,540	8,563	15	672,218	680,796	(8,976)
5,150	954	18	20,834	21,806	295	1	23,138	23,434	(309)
2,670	494	9	10,801	11,304	153	-	11,995	12,148	(160)
23,826	4,413	84	96,381	100,878	1,364	2	107,037	108,403	(1,429)
2,405	445	9	9,728	10,182	138	-	10,804	10,942	(144)
38,134	7,063	135	154,258	161,456	2,182	4	171,313	173,499	(2,287)
6,815	1,262	24	27,566	28,852	390	1	30,614	31,005	(409)
893,784	165,535	3,168	3,615,509	3,784,212	51,150	89	4,015,238	4,066,477	(53,614)
308,998	57,228	1,095	1,249,951	1,308,274	17,683	31	1,388,145	1,405,859	(18,535)
61,238	11,342	217	247,719	259,278	3,505	6	275,106	278,617	(3,673)
421,269	78,022	1,493	1,704,107	1,783,622	24,108	42	1,892,512	1,916,662	(25,270)
13,290	2,461	47	53,760	56,268	761	1	59,703	60,465	(797)
509	94	2	2,058	2,154	29	-	2,285	2,314	(31)
29,715	5,503	105	120,203	125,811	1,701	3	133,493	135,197	(1,782)
11,842	2,193	42	47,901	50,136	678	1	53,197	53,876	(710)
26,956	4,992	96	109,040	114,128	1,543	3	121,095	122,641	(1,617)
186,455	34,533	661	754,244	789,438	10,670	19	837,633	848,322	(11,185)
9,150	1,695	32	37,013	38,740	524	1	41,105	41,630	(549)
436	81	2	1,762	1,845	25	-	1,957	1,982	(26)
380	70	1	1,537	1,608	22	-	1,707	1,729	(23)
6,105	1,131	22	24,696	25,849	349	1	27,426	27,776	(366)
576,274	106,730	2,043	2,331,129	2,439,902	32,979	57	2,588,858	2,621,894	(34,568)
731,174	135,418	2,592	2,957,726	3,095,736	41,844	73	3,284,731	3,326,648	(43,860)
298,070	55,205	1,057	1,205,746	1,262,008	17,058	30	1,339,053	1,356,141	(17,880)
7,762	1,438	28	31,399	32,865	444	1	34,870	35,315	(466)
1,272,939	235,757	4,512	5,149,258	5,389,527	72,848	127	5,718,558	5,791,533	(76,358)
137,131	25,398	486	554,718	580,602	7,848	14	616,047	623,909	(8,226)
16,917	3,133	60	68,433	71,626	968	2	75,999	76,969	(1,015)
769	142	3	3,111	3,256	44	-	3,455	3,499	(46)
1,162	215	4	4,701	4,920	67	-	5,221	5,288	(70)
229,944	42,587	815	930,162	973,564	13,159	23	1,033,000	1,046,182	(13,793)
1,120,548	207,533	3,972	4,532,809	4,744,314	64,127	112	5,033,954	5,098,193	(67,216)
461,387	85,452	1,636	1,866,390	1,953,478	26,404	46	2,072,737	2,099,187	(27,676)
19,606	3,631	70	79,309	83,010	1,122	2	88,077	89,201	(1,176)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
21207	IOWA LAKES REGIONAL WATER	166,909	0.020897%	829,417	1,545,303
21301	CITY OF EVERLY	21,633	0.002708%	107,498	200,282
21302	SPENCER HOSPITAL	2,729,840	0.341775%	13,565,364	25,273,905
21303	CITY OF SPENCER	343,207	0.042969%	1,705,493	3,177,539
21304	CITY OF ROYAL	6,560	0.000821%	32,599	60,735
21307	CITY OF PETERSON	9,145	0.001145%	45,446	84,672
21308	CITY OF WEBB	1,370	0.000172%	6,807	12,683
21309	CITY OF DICKENS	1,522	0.000190%	7,561	14,087
21310	CITY OF FOSTORIA	1,867	0.000234%	9,278	17,286
21312	WEBB PUBLIC LIBRARY	557	0.000070%	2,768	5,158
21313	CITY OF GREENVILLE	84	0.000011%	418	778
21314	CITY OF ROSSIE	382	0.000048%	1,900	3,540
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,585,646	0.198522%	7,879,533	14,680,517
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	93,230	0.011672%	463,289	863,163
21602	NORTHWEST IA PLAN & DEVELOPMENT	56,295	0.007048%	279,747	521,203
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	27,704	0.003469%	137,672	256,499
21701	SPENCER MUNICIPAL UTILITIES	319,760	0.040034%	1,588,978	2,960,457
22201	CLAYTON COUNTY	388,080	0.048587%	1,928,482	3,592,995
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	15,861	0.001986%	78,818	146,848
22207	CLAYTON CO SOIL & WATER CONS DIST	3,548	0.000444%	17,631	32,848
22301	CITY OF FARMERSBURG	4,564	0.000571%	22,678	42,252
22302	CITY OF GUTTENBERG	64,468	0.008071%	320,358	596,866
22303	CITY OF STRAWBERRY POINT	31,815	0.003983%	158,100	294,559
22305	CITY OF LUANA	7,611	0.000953%	37,821	70,465
22306	CITY OF ELKADER	36,179	0.004530%	179,783	334,957
22308	CITY OF MONONA	24,848	0.003111%	123,479	230,056
22309	CITY OF MCGREGOR	26,695	0.003342%	132,656	247,153
22311	CITY OF GARNAVILLO	16,422	0.002056%	81,605	152,040
22312	CITY OF MARQUETTE	19,587	0.002452%	97,333	181,344
22313	CITY OF VOLGA	8,196	0.001026%	40,727	75,879
22316	CITY OF ST OLAF	1,764	0.000221%	8,765	16,331
22319	CITY OF OSTERDOCK	86	0.000011%	425	792
22320	CITY OF ELKPORT	77	0.000010%	384	715
22323	CITY OF NORTH BUENA VISTA	316	0.000040%	1,571	2,928
22324	GUTTENBERG MUNIC HOSP	907,063	0.113564%	4,507,459	8,397,937
22327	CITY OF CLAYTON	565	0.000071%	2,808	5,232
22329	CITY OF GARBER	428	0.000054%	2,129	3,966
22402	CASS TOWNSHIP - CLAYTON COUNTY	566	0.000071%	2,815	5,244
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	573,617	0.071817%	2,850,467	5,310,763
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	324,774	0.040662%	1,613,897	3,006,884
22569	STARMONT COMMUNITY SCHOOL DISTRICT	449,369	0.056261%	2,233,046	4,160,434
22601	AEA 1 - KEYSTONE	1,449,817	0.181516%	7,204,561	13,422,964
22701	MCGREGOR MUNICIPAL UTILITIES	12,545	0.001571%	62,339	116,146
23201	CLINTON COUNTY	734,416	0.091949%	3,649,527	6,799,508
23203	CLINTON CO ASSESSOR'S OFFICE	38,841	0.004863%	193,012	359,605
23204	CLINTON COUNTY AGRI	15,713	0.001967%	78,083	145,479
23206	CLINTON CO SOIL & WATER CONS DISTRICT	157	0.000020%	779	1,452
23301	CITY OF WHEATLAND	16,747	0.002097%	83,221	155,051
23303	CITY OF DEWITT	152,099	0.019043%	755,826	1,408,195
23306	CITY OF CHARLOTTE	5,669	0.000710%	28,172	52,487

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	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
198,524	36,768	704	803,064	840,536	11,361	20	891,851	903,232	(11,909)
25,730	4,765	91	104,083	108,939	1,472	3	115,590	117,065	(1,543)
3,246,922	601,351	11,510	13,134,361	13,747,222	185,815	324	14,586,490	14,772,629	(194,768)
408,216	75,604	1,447	1,651,306	1,728,357	23,361	41	1,833,873	1,857,275	(24,487)
7,803	1,445	28	31,563	33,036	447	1	35,052	35,500	(468)
10,878	2,015	39	44,002	46,056	623	1	48,867	49,491	(653)
1,629	302	6	6,591	6,899	93	-	7,320	7,413	(98)
1,810	335	6	7,321	7,662	104	-	8,130	8,234	(109)
2,221	411	8	8,983	9,402	127	-	9,976	10,103	(133)
663	123	2	2,680	2,805	38	-	2,977	3,015	(40)
100	19	-	404	423	6	-	449	455	(6)
455	84	2	1,839	1,925	26	-	2,043	2,069	(27)
1,885,996	349,299	6,686	7,629,182	7,985,167	107,932	188	8,472,661	8,580,781	(113,132)
110,890	20,538	393	448,569	469,500	6,346	11	498,163	504,520	(6,652)
66,959	12,401	237	270,859	283,497	3,832	7	300,805	304,644	(4,017)
32,952	6,103	117	133,297	139,517	1,886	3	148,035	149,924	(1,977)
380,328	70,439	1,348	1,538,492	1,610,279	21,765	38	1,708,587	1,730,390	(22,814)
461,590	85,489	1,636	1,867,210	1,954,335	26,416	46	2,073,648	2,100,110	(27,689)
18,866	3,494	67	76,314	79,875	1,080	2	84,752	85,834	(1,132)
4,220	782	15	17,071	17,868	242	-	18,958	19,200	(253)
5,428	1,005	19	21,957	22,981	311	1	24,385	24,697	(326)
76,679	14,201	272	310,180	324,653	4,388	8	344,473	348,869	(4,600)
37,842	7,009	134	153,077	160,220	2,166	4	170,001	172,171	(2,270)
9,053	1,677	32	36,619	38,328	518	1	40,668	41,187	(543)
43,032	7,970	153	174,071	182,194	2,463	4	193,316	195,783	(2,581)
29,555	5,474	105	119,556	125,135	1,691	3	132,774	134,468	(1,773)
31,752	5,881	113	128,441	134,435	1,817	3	142,641	144,461	(1,905)
19,532	3,618	69	79,012	82,699	1,118	2	87,748	88,868	(1,172)
23,297	4,315	83	94,241	98,639	1,333	2	104,660	105,995	(1,397)
9,748	1,805	35	39,433	41,273	558	1	43,793	44,352	(585)
2,098	389	7	8,487	8,883	120	-	9,425	9,545	(126)
102	19	-	412	431	6	-	457	463	(6)
92	17	-	371	388	5	-	412	417	(6)
376	70	1	1,522	1,593	22	-	1,690	1,712	(23)
1,078,878	199,815	3,825	4,364,246	4,567,886	61,742	108	4,846,755	4,908,605	(64,717)
672	124	2	2,719	2,845	38	-	3,020	3,058	(40)
510	94	2	2,061	2,157	29	-	2,289	2,318	(31)
674	125	2	2,725	2,852	39	-	3,026	3,065	(40)
682,270	126,361	2,419	2,759,901	2,888,681	39,045	68	3,065,035	3,104,148	(40,926)
386,292	71,544	1,369	1,562,619	1,635,532	22,107	38	1,735,382	1,757,527	(23,172)
534,488	98,991	1,895	2,162,097	2,262,983	30,588	53	2,401,138	2,431,779	(32,061)
1,724,439	319,377	6,113	6,975,656	7,301,146	98,686	172	7,746,881	7,845,739	(103,441)
14,921	2,763	53	60,359	63,175	854	1	67,032	67,887	(895)
873,528	161,783	3,097	3,533,573	3,698,453	49,990	87	3,924,243	3,974,320	(52,399)
46,198	8,556	164	186,880	195,600	2,644	5	207,541	210,190	(2,771)
18,690	3,461	66	75,602	79,129	1,070	2	83,961	85,033	(1,121)
187	35	1	754	790	11	-	838	849	(11)
19,919	3,689	71	80,577	84,337	1,140	2	89,485	90,627	(1,195)
180,910	33,506	641	731,812	765,959	10,353	18	812,720	823,091	(10,852)
6,743	1,249	24	27,276	28,549	386	1	30,292	30,679	(404)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
23307	CITY OF CLINTON	534,778	0.066954%	2,657,465	4,951,176
23310	CITY OF LOST NATION	6,126	0.000767%	30,441	56,715
23311	CITY OF GOOSE LAKE	3,623	0.000454%	18,002	33,541
23312	CITY OF GRAND MOUND	12,346	0.001546%	61,349	114,301
23313	CITY OF CALAMUS	5,718	0.000716%	28,412	52,935
23315	CITY OF DELMAR	9,257	0.001159%	46,001	85,706
23316	CITY OF CAMANCHE	66,376	0.008310%	329,840	614,532
23318	CITY OF TORONTO	227	0.000028%	1,126	2,098
23319	CITY OF WELTON	1,600	0.000200%	7,951	14,814
23320	CITY OF LOW MOOR	3,192	0.000400%	15,862	29,552
23321	CITY OF ANDOVER	566	0.000071%	2,815	5,244
23322	CALAMUS PUB LIBRARY	775	0.000097%	3,852	7,176
23328	CITY OF CLINTON IA HOUSING AUTH	65,109	0.008152%	323,543	602,799
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	654,907	0.081994%	3,254,420	6,063,376
23570	CALAMUS WHEATLAND CSD	334,565	0.041887%	1,662,550	3,097,530
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,496,272	0.312532%	12,404,699	23,111,445
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	1,059,095	0.132598%	5,262,948	9,805,506
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	591,840	0.074098%	2,941,022	5,479,478
23577	DELWOOD COMM SCH DIST	127,402	0.015951%	633,096	1,179,534
23602	CLINTON CO AREA SOLID WASTE AGCY	28,858	0.003613%	143,405	267,180
23701	ELWOOD COMMUNITY SANITARY DISTRICT	96	0.000012%	478	891
24201	CRAWFORD COUNTY	537,520	0.067297%	2,671,090	4,976,562
24203	CRAWFORD COUNTY AGRI	8,021	0.001004%	39,860	74,264
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,469,854	0.184025%	7,304,129	13,608,470
24301	CITY OF DENISON	157,204	0.019682%	781,190	1,455,451
24302	CITY OF WESTSIDE	5,525	0.000692%	27,457	51,156
24303	CITY OF MANILLA	35,790	0.004481%	177,851	331,358
24305	CITY OF CHARTER OAK	12,944	0.001621%	64,324	119,843
24306	CITY OF DOW CITY	12,510	0.001566%	62,168	115,826
24307	CITY OF VAIL	5,326	0.000667%	26,466	49,309
24308	CITY OF DELOIT	4,341	0.000543%	21,572	40,191
24310	CITY OF SCHLESWIG	9,787	0.001225%	48,633	90,610
24311	CITY OF ARION	245	0.000031%	1,220	2,272
24312	CITY OF RICKETTS	2,078	0.000260%	10,324	19,235
24315	CITY OF KIRON	3,787	0.000474%	18,820	35,065
24316	CITY OF BUCK GROVE	80	0.000010%	399	743
24317	CITY OF ASPINWALL	170	0.000021%	844	1,573
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,663,975	0.208329%	8,268,773	15,405,719
24539	SCHLESWIG COMM SCH DIST	141,290	0.017689%	702,113	1,308,120
24540	AR WE VA COMM SCH DIST	156,472	0.019590%	777,554	1,448,676
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	158,573	0.019853%	787,994	1,468,127
24701	DENISON MUNICIPAL UTILITIES	190,023	0.023791%	944,279	1,759,306
25201	DALLAS COUNTY	1,102,429	0.138024%	5,478,288	10,206,709
25203	DALLAS COUNTY AGRI	27,766	0.003476%	137,979	257,071
25204	DALLAS COUNTY HOSPITAL	566,715	0.070952%	2,816,170	5,246,863
25301	CITY OF WOODWARD	27,550	0.003449%	136,906	255,072
25302	CITY OF DAWSON	1,897	0.000237%	9,427	17,563
25303	CITY OF MINBURN	11,511	0.001441%	57,203	106,576
25304	CITY OF REDFIELD	20,730	0.002595%	103,015	191,930
25305	CITY OF VAN METER	29,532	0.003697%	146,755	273,422

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
636,074	117,805	2,255	2,573,031	2,693,091	36,401	63	2,857,504	2,893,968	(38,155)
7,286	1,349	26	29,474	30,849	417	1	32,732	33,150	(437)
4,309	798	15	17,430	18,243	247	-	19,357	19,604	(258)
14,684	2,720	52	59,400	62,172	840	1	65,968	66,809	(881)
6,801	1,260	24	27,509	28,793	389	1	30,551	30,941	(408)
11,011	2,039	39	44,539	46,617	630	1	49,464	50,095	(660)
78,948	14,622	280	319,360	334,262	4,518	8	354,669	359,195	(4,736)
269	50	1	1,090	1,141	15	-	1,211	1,226	(16)
1,903	352	7	7,699	8,058	109	-	8,550	8,659	(114)
3,797	703	13	15,358	16,074	217	-	17,056	17,273	(228)
674	125	2	2,725	2,852	39	-	3,026	3,065	(40)
922	171	3	3,729	3,903	53	-	4,142	4,195	(55)
77,441	14,343	275	313,263	327,881	4,432	8	347,897	352,337	(4,645)
778,958	144,268	2,761	3,151,019	3,298,048	44,578	78	3,499,395	3,544,051	(46,726)
397,938	73,701	1,411	1,609,727	1,684,839	22,773	40	1,787,697	1,810,510	(23,870)
2,969,112	549,899	10,525	12,010,573	12,570,997	169,917	296	13,338,456	13,508,669	(178,103)
1,259,707	233,306	4,466	5,095,732	5,333,504	72,091	126	5,659,114	5,731,331	(75,564)
703,945	130,375	2,495	2,847,579	2,980,449	40,285	70	3,162,406	3,202,761	(42,226)
151,534	28,065	537	612,981	641,583	8,672	15	680,752	689,439	(9,090)
34,324	6,357	122	138,848	145,327	1,964	3	154,200	156,167	(2,059)
115	21	-	463	484	7	-	514	521	(7)
639,336	118,409	2,266	2,586,223	2,706,898	36,588	64	2,872,155	2,908,807	(38,351)
9,541	1,767	34	38,594	40,395	546	1	42,861	43,408	(572)
1,748,271	323,791	6,198	7,072,060	7,402,049	100,050	174	7,853,943	7,954,167	(104,871)
186,981	34,630	663	756,370	791,663	10,701	19	839,994	850,714	(11,216)
6,572	1,217	23	26,585	27,825	376	1	29,524	29,901	(394)
42,569	7,884	151	172,200	180,235	2,436	4	191,239	193,679	(2,554)
15,396	2,851	55	62,280	65,186	881	2	69,165	70,048	(924)
14,880	2,756	53	60,193	63,002	852	1	66,848	67,701	(893)
6,335	1,173	22	25,625	26,820	363	1	28,458	28,822	(380)
5,163	956	18	20,887	21,861	295	1	23,196	23,492	(310)
11,641	2,156	41	47,088	49,285	666	1	52,294	52,961	(698)
292	54	1	1,181	1,236	17	-	1,311	1,328	(18)
2,471	458	9	9,996	10,463	141	-	11,101	11,242	(148)
4,505	834	16	18,222	19,072	258	-	20,237	20,495	(270)
95	18	-	386	404	5	-	429	434	(6)
202	37	1	818	856	12	-	908	920	(12)
1,979,163	366,554	7,016	8,006,055	8,379,625	113,264	197	8,891,201	9,004,662	(118,721)
168,053	31,125	596	679,805	711,526	9,617	17	754,964	764,598	(10,081)
186,110	34,469	660	752,849	787,978	10,651	19	836,084	846,754	(11,164)
188,609	34,932	669	762,957	798,558	10,794	19	847,310	858,123	(11,314)
226,017	41,860	801	914,277	956,938	12,935	23	1,015,359	1,028,317	(13,558)
1,311,249	242,852	4,648	5,304,230	5,551,730	75,040	131	5,890,663	5,965,834	(78,656)
33,026	6,117	117	133,595	139,829	1,890	3	148,365	150,258	(1,981)
674,061	124,840	2,390	2,726,694	2,853,924	38,575	67	3,028,156	3,066,798	(40,434)
32,769	6,069	116	132,556	138,741	1,875	3	147,211	149,089	(1,966)
2,256	418	8	9,127	9,553	129	-	10,136	10,265	(135)
13,692	2,536	49	55,386	57,971	784	1	61,509	62,294	(821)
24,657	4,567	87	99,742	104,396	1,411	2	110,770	112,183	(1,479)
35,126	6,506	125	142,092	148,723	2,010	4	157,802	159,816	(2,107)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
25306	CITY OF DALLAS CENTER	39,404	0.004933%	195,808	364,814
25308	CITY OF PERRY	210,917	0.026407%	1,048,109	1,952,753
25311	CITY OF DEXTER	12,935	0.001619%	64,279	119,760
25312	CITY OF ADEL	116,668	0.014607%	579,756	1,080,155
25314	CITY OF GRANGER	42,399	0.005308%	210,692	392,544
25315	CITY OF WAUKEE	650,521	0.081445%	3,232,628	6,022,775
25316	CITY OF LINDEN	2,356	0.000295%	11,705	21,809
25318	CITY OF DE SOTO	22,497	0.002817%	111,793	208,284
25320	CITY OF BOUTON	1,558	0.000195%	7,742	14,424
25545	VAN METER COMMUNITY SCHOOL DISTRICT	576,037	0.072120%	2,862,493	5,333,169
25546	WAUKEE COMMUNITY SCHOOL DIST	8,401,063	1.051809%	41,747,309	77,780,258
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	2,181,049	0.273066%	10,838,264	20,192,989
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,314,739	0.164605%	6,533,320	12,172,360
25556	WOODWARD-GRANGER CSD	859,817	0.107649%	4,272,679	7,960,516
25559	ADEL-DESOTO-MINBURN CSD	1,347,589	0.168718%	6,696,560	12,476,496
25701	PERRY WATER WORKS	56,088	0.007022%	278,717	519,282
25702	XENIA RURAL WATER DISTRICT	165,490	0.020719%	822,368	1,532,170
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	25,288	0.003166%	125,665	234,130
26201	DAVIS COUNTY	200,638	0.025120%	997,029	1,857,585
26203	DAVIS COUNTY HOSPITAL	1,028,468	0.128764%	5,110,757	9,521,955
26204	DAVIS COUNTY AGRI	4,990	0.000625%	24,796	46,198
26207	DAVIS SOIL & WATER CONS DIST	1,020	0.000128%	5,067	9,440
26301	CITY OF BLOOMFIELD	139,593	0.017477%	693,678	1,292,406
26303	CITY OF FLORIS	366	0.000046%	1,819	3,390
26304	CITY OF DRAKESVILLE	689	0.000086%	3,423	6,377
26305	CITY OF PULASKI	920	0.000115%	4,574	8,521
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	980,683	0.122781%	4,873,298	9,079,540
27201	DECATUR COUNTY	258,817	0.032404%	1,286,136	2,396,226
27203	DECATUR COUNTY AGRI	3,465	0.000434%	17,221	32,085
27204	DECATUR COUNTY HOSPITAL	527,486	0.066041%	2,621,229	4,883,666
27301	CITY OF LAMONI	37,024	0.004635%	183,983	342,783
27302	CITY OF LEON	41,965	0.005254%	208,536	388,528
27305	CITY OF DAVIS CITY	530	0.000066%	2,636	4,910
27306	CITY OF GARDEN GROVE	3,365	0.000421%	16,721	31,153
27312	CITY OF GRAND RIVER	1,702	0.000213%	8,458	15,757
27313	CITY OF DECATUR	1,784	0.000223%	8,866	16,518
27314	CITY OF VAN WERT	623	0.000078%	3,096	5,768
27315	CITY OF LEROY	19	0.000002%	94	175
27316	LOW RENT HOUSING AGENCY OF LEON	7,225	0.000905%	35,904	66,893
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	176,268	0.022069%	875,929	1,631,961
27555	LAMONI COMM SCH DIST	248,204	0.031075%	1,233,395	2,297,964
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	484,396	0.060646%	2,407,106	4,484,728
27701	LAMONI MUNICIPAL UTILITIES	64,409	0.008064%	320,066	596,321
28201	DELAWARE COUNTY	377,155	0.047220%	1,874,193	3,491,847
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	14,530	0.001819%	72,203	134,523
28204	REGIONAL MEDICAL CENTER	2,716,309	0.340081%	13,498,126	25,148,632
28207	DELAWARE CO SOIL & WATER CONS DIST	3,547	0.000444%	17,624	32,836
28301	CITY OF EDGEWOOD	21,641	0.002709%	107,542	200,365
28302	CITY OF HOPKINTON	11,569	0.001448%	57,492	107,115
28303	CITY OF COLESBURG	8,781	0.001099%	43,637	81,302

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	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
46,867	8,680	166	189,587	198,433	2,682	5	210,547	213,234	(2,811)
250,869	46,463	889	1,014,808	1,062,160	14,357	25	1,127,005	1,141,387	(15,048)
15,385	2,849	55	62,237	65,141	880	2	69,118	70,000	(923)
138,767	25,701	492	561,336	587,529	7,941	14	623,397	631,352	(8,324)
50,430	9,340	179	203,998	213,517	2,886	5	226,552	229,443	(3,025)
773,742	143,302	2,743	3,129,920	3,275,965	44,280	77	3,475,962	3,520,319	(46,413)
2,802	519	10	11,334	11,863	160	-	12,587	12,747	(168)
26,758	4,956	95	108,241	113,292	1,531	3	120,208	121,742	(1,605)
1,853	343	7	7,496	7,846	106	-	8,325	8,431	(111)
685,149	126,894	2,429	2,771,545	2,900,868	39,210	68	3,077,966	3,117,244	(41,099)
9,992,379	1,850,654	35,422	40,420,901	42,306,978	571,846	998	44,889,817	45,462,660	(599,398)
2,594,180	480,459	9,196	10,493,907	10,983,562	148,460	258	11,654,109	11,802,827	(155,613)
1,563,775	289,621	5,543	6,325,741	6,620,905	89,492	156	7,025,112	7,114,760	(93,804)
1,022,682	189,407	3,625	4,136,926	4,329,958	58,526	102	4,594,303	4,652,931	(61,346)
1,602,847	296,858	5,682	6,483,795	6,786,335	91,728	160	7,200,640	7,292,528	(96,147)
66,712	12,355	236	269,861	282,452	3,818	7	299,697	303,522	(4,002)
196,837	36,455	698	796,239	833,392	11,265	20	884,271	895,556	(11,807)
30,078	5,571	107	121,673	127,351	1,721	3	135,125	136,849	(1,804)
238,643	44,198	846	965,351	1,010,395	13,657	24	1,072,080	1,085,761	(14,315)
1,223,279	226,559	4,336	4,948,377	5,179,272	70,006	122	5,495,467	5,565,595	(73,379)
5,935	1,099	21	24,008	25,128	340	1	26,662	27,003	(356)
1,213	225	4	4,906	5,135	69	-	5,448	5,517	(73)
166,035	30,751	589	671,638	702,978	9,502	17	745,895	755,414	(9,960)
435	81	2	1,762	1,845	25	-	1,956	1,981	(26)
819	152	3	3,314	3,469	47	-	3,680	3,727	(49)
1,095	203	4	4,428	4,635	63	-	4,918	4,981	(66)
1,166,443	216,033	4,135	4,718,462	4,938,630	66,753	116	5,240,133	5,307,002	(69,970)
307,842	57,014	1,091	1,245,272	1,303,377	17,617	31	1,382,949	1,400,597	(18,466)
4,122	763	15	16,674	17,452	236	-	18,517	18,753	(247)
627,401	116,199	2,224	2,537,947	2,656,370	35,905	63	2,818,541	2,854,509	(37,635)
44,037	8,156	156	178,138	186,450	2,520	4	197,832	200,356	(2,642)
49,914	9,244	177	201,911	211,332	2,856	5	224,234	227,095	(2,994)
631	117	2	2,552	2,671	36	-	2,834	2,870	(38)
4,002	741	14	16,190	16,945	229	-	17,979	18,208	(240)
2,024	375	7	8,189	8,571	116	-	9,094	9,210	(121)
2,122	393	8	8,584	8,985	121	-	9,533	9,654	(127)
741	137	3	2,998	3,138	42	-	3,329	3,371	(44)
22	4	-	91	95	1	-	101	102	(1)
8,594	1,592	30	34,763	36,385	492	1	38,606	39,099	(515)
209,657	38,830	743	848,099	887,672	11,998	21	941,864	953,883	(12,576)
295,218	54,676	1,047	1,194,208	1,249,931	16,895	29	1,326,239	1,343,163	(17,709)
576,150	106,707	2,042	2,330,627	2,439,376	32,972	57	2,588,300	2,621,329	(34,561)
76,609	14,188	272	309,896	324,356	4,384	8	344,158	348,550	(4,595)
448,595	83,083	1,590	1,814,645	1,899,318	25,672	45	2,015,272	2,040,989	(26,909)
17,282	3,201	61	69,909	73,171	989	2	77,638	78,629	(1,037)
3,230,828	598,370	11,453	13,069,259	13,679,082	184,894	322	14,514,190	14,699,406	(193,802)
4,218	781	15	17,064	17,860	241	-	18,951	19,192	(253)
25,741	4,767	91	104,126	108,984	1,473	3	115,638	117,114	(1,544)
13,761	2,549	49	55,665	58,263	788	1	61,820	62,609	(825)
10,445	1,934	37	42,251	44,222	598	1	46,922	47,521	(627)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
28304	CITY OF MANCHESTER	143,535	0.017971%	713,268	1,328,905
28305	CITY OF EARLVILLE	16,229	0.002032%	80,645	150,250
28309	CITY OF DELHI	9,518	0.001192%	47,297	88,121
28310	CITY OF RYAN	8,095	0.001014%	40,229	74,951
28312	CITY OF GREELEY	2,603	0.000326%	12,936	24,101
28314	CITY OF DELAWARE	2,313	0.000290%	11,494	21,415
28315	CITY OF MASONVILLE	1,534	0.000192%	7,622	14,200
28317	CITY OF DUNDEE	1,416	0.000177%	7,038	13,113
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	481,496	0.060283%	2,392,695	4,457,879
28535	WEST DELAWARE COUNTY COMM SCH DIST	1,068,806	0.133814%	5,311,208	9,895,419
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	378,580	0.047398%	1,881,275	3,505,041
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	7,871	0.000985%	39,115	72,875
28701	HOPKINTON MUNICIPAL UTILITIES	12,129	0.001519%	60,272	112,294
29201	DES MOINES COUNTY	565,387	0.070786%	2,809,570	5,234,567
29204	DES MOINES COUNTY AGRI	12,176	0.001524%	60,508	112,734
29302	CITY OF MEDIAPOLIS	26,476	0.003315%	131,567	245,124
29303	CITY OF BURLINGTON	728,413	0.091197%	3,619,697	6,743,931
29305	CITY OF WEST BURLINGTON	82,409	0.010318%	409,512	762,970
29306	CITY OF DANVILLE	17,399	0.002178%	86,460	161,086
29307	CITY OF MIDDLETOWN	7,959	0.000997%	39,552	73,691
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	38,044	0.004763%	189,051	352,225
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	553,708	0.069324%	2,751,534	5,126,439
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	460,438	0.057647%	2,288,050	4,262,913
29543	MEDIAPOLIS COMM SCH DIST	651,325	0.081546%	3,236,622	6,030,217
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,743,229	0.343451%	13,631,900	25,397,869
29546	SOUTHEASTERN COMMUNITY COLLEGE	767,379	0.096076%	3,813,329	7,104,690
29603	SOUTHEAST IOWA REGIONAL HOUSING	9,952	0.001246%	49,454	92,138
29604	DES MOINES CO REG SOLID WASTE COMM	107,249	0.013428%	532,952	992,953
29701	BURLINGTON MUNICIPAL WATERWORKS	79,449	0.009947%	394,806	735,572
30201	DICKINSON COUNTY	399,257	0.049987%	1,984,023	3,696,473
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	15,172	0.001900%	75,395	140,471
30204	LAKES REGIONAL HEALTHCARE	1,414,833	0.177136%	7,030,716	13,099,069
30207	DICKINSON CO SOIL & WATER CONS DIST	5,831	0.000730%	28,975	53,983
30301	CITY OF SPIRIT LAKE	151,171	0.018927%	751,213	1,399,599
30302	CITY OF ARNOLDS PARK	46,753	0.005853%	232,331	432,860
30303	CITY OF TERRIL	7,943	0.000994%	39,469	73,536
30304	CITY OF SUPERIOR	4,181	0.000523%	20,774	38,705
30305	CITY OF LAKE PARK	22,427	0.002808%	111,444	207,633
30306	CITY OF OKOBOJI	28,860	0.003613%	143,414	267,197
30307	CITY OF MILFORD	61,955	0.007757%	307,872	573,602
30310	IOWA GREAT LAKES SANITARY DISTRICT	93,639	0.011724%	465,321	866,950
30313	CITY OF ORLEANS	2,503	0.000313%	12,436	23,171
30314	CITY OF WAHPETON	25,107	0.003143%	124,763	232,449
30315	CITY OF WEST OKOBOJI	9,362	0.001172%	46,524	86,680
30317	L H A OF SPIRIT LAKE	5,596	0.000701%	27,809	51,811
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	4,484	0.000561%	22,282	41,515
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	835,710	0.104630%	4,152,883	7,737,320
30528	HARRIS LAKE PARK COMM SCH DIST	205,331	0.025707%	1,020,351	1,901,036
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	793,323	0.099324%	3,942,253	7,344,892
30602	CENTRAL WATER SYSTEM APK OKJ	18,000	0.002254%	89,445	166,647

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	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
170,723	31,619	605	690,606	722,830	9,770	17	766,959	776,746	(10,241)
19,303	3,575	68	78,082	81,725	1,105	2	86,715	87,822	(1,158)
11,321	2,097	40	45,795	47,932	648	1	50,858	51,507	(679)
9,629	1,783	34	38,951	40,768	551	1	43,257	43,809	(578)
3,096	573	11	12,525	13,109	177	-	13,910	14,087	(186)
2,751	510	10	11,129	11,649	157	-	12,359	12,516	(165)
1,824	338	6	7,380	7,724	104	-	8,196	8,300	(109)
1,685	312	6	6,815	7,133	96	-	7,568	7,664	(101)
572,701	106,068	2,030	2,316,674	2,424,772	32,775	57	2,572,804	2,605,636	(34,354)
1,271,258	235,445	4,507	5,142,459	5,382,411	72,752	127	5,711,007	5,783,886	(76,257)
450,290	83,397	1,596	1,821,502	1,906,495	25,769	45	2,022,887	2,048,701	(27,011)
9,362	1,734	33	37,872	39,639	536	1	42,059	42,596	(562)
14,426	2,672	51	58,357	61,080	826	1	64,809	65,636	(865)
672,481	124,548	2,384	2,720,303	2,847,235	38,485	67	3,021,059	3,059,611	(40,339)
14,483	2,682	51	58,586	61,319	829	1	65,063	65,893	(869)
31,491	5,832	112	127,386	133,330	1,802	3	141,470	143,275	(1,889)
866,388	160,461	3,071	3,504,691	3,668,223	49,582	86	3,892,168	3,941,836	(51,971)
98,018	18,154	347	396,501	415,002	5,609	10	440,338	445,957	(5,880)
20,695	3,833	73	83,713	87,619	1,184	2	92,969	94,155	(1,241)
9,467	1,753	34	38,296	40,083	542	1	42,530	43,073	(568)
45,250	8,381	160	183,044	191,585	2,590	5	203,282	205,877	(2,714)
658,590	121,975	2,335	2,664,112	2,788,422	37,690	66	2,958,655	2,996,411	(39,506)
547,654	101,429	1,941	2,215,354	2,318,724	31,341	55	2,460,282	2,491,678	(32,851)
774,698	143,479	2,746	3,133,787	3,280,012	44,335	77	3,480,258	3,524,670	(46,471)
3,262,848	604,301	11,567	13,198,783	13,814,651	186,727	325	14,658,035	14,845,087	(195,723)
912,735	169,044	3,236	3,692,170	3,864,450	52,234	91	4,100,375	4,152,700	(54,751)
11,837	2,192	42	47,882	50,116	677	1	53,176	53,854	(710)
127,564	23,626	452	516,018	540,096	7,300	13	573,069	580,382	(7,652)
94,498	17,502	335	382,262	400,099	5,408	9	424,525	429,942	(5,669)
474,883	87,951	1,683	1,920,986	2,010,620	27,177	47	2,133,369	2,160,593	(28,486)
18,046	3,342	64	73,000	76,406	1,033	2	81,071	82,106	(1,083)
1,682,829	311,671	5,966	6,807,334	7,124,971	96,305	168	7,559,949	7,656,422	(100,945)
6,935	1,284	25	28,054	29,363	397	1	31,156	31,554	(416)
179,806	33,301	637	727,345	761,283	10,290	18	807,760	818,068	(10,786)
55,609	10,299	197	224,949	235,445	3,182	6	249,819	253,007	(3,336)
9,447	1,750	33	38,215	39,998	541	1	42,440	42,982	(567)
4,972	921	18	20,114	21,053	285	-	22,338	22,623	(298)
26,675	4,940	95	107,903	112,938	1,527	3	119,833	121,363	(1,600)
34,327	6,358	122	138,857	145,337	1,964	3	154,209	156,176	(2,059)
73,690	13,648	261	298,090	311,999	4,217	7	331,047	335,271	(4,420)
111,376	20,628	395	450,537	471,560	6,374	11	500,348	506,733	(6,681)
2,977	551	11	12,041	12,603	170	-	13,373	13,543	(179)
29,863	5,531	106	120,799	126,436	1,709	3	134,155	135,867	(1,791)
11,136	2,062	39	45,046	47,147	637	1	50,026	50,664	(668)
6,656	1,233	24	26,925	28,182	381	1	29,902	30,284	(399)
5,333	988	19	21,575	22,582	305	1	23,960	24,266	(320)
994,008	184,097	3,524	4,020,936	4,208,557	56,885	99	4,465,489	4,522,473	(59,626)
244,225	45,232	866	987,932	1,034,030	13,977	24	1,097,157	1,111,158	(14,650)
943,593	174,760	3,345	3,816,999	3,995,104	54,000	94	4,239,004	4,293,098	(56,602)
21,409	3,965	76	86,603	90,644	1,225	2	96,178	97,405	(1,284)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
30701	MILFORD MUNICIPAL UTILITIES	66,087	0.008274%	328,404	611,856
30702	LAKE PARK MUNICIPAL UTILITIES	32,810	0.004108%	163,040	303,764
31201	DUBUQUE COUNTY	1,481,140	0.185438%	7,360,214	13,712,964
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	28,557	0.003575%	141,909	264,394
31204	DUBUQUE COUNTY ASSESSOR	35,882	0.004492%	178,307	332,207
31205	CITY ASSESSORS OFFICE DUBUQUE CO	39,435	0.004937%	195,962	365,101
31209	DUBUQUE SOIL & WATER CONS DIST	21,036	0.002634%	104,536	194,764
31301	CITY OF CASCADE	42,012	0.005260%	208,772	388,967
31302	CITY OF WORTHINGTON	12,441	0.001558%	61,822	115,181
31303	CITY OF FARLEY	27,316	0.003420%	135,740	252,900
31305	CITY OF DUBUQUE	2,598,208	0.325294%	12,911,249	24,055,210
31306	CITY OF DYERSVILLE	91,593	0.011467%	455,153	848,005
31307	CITY OF EPWORTH	25,843	0.003236%	128,420	239,262
31308	CITY OF NEW VIENNA	9,213	0.001154%	45,784	85,301
31310	CITY OF BANKSTON	137	0.000017%	680	1,267
31311	CITY OF PEOSTA	65,250	0.008169%	324,244	604,106
31312	CITY OF CENTRALIA	283	0.000035%	1,407	2,622
31313	CITY OF LUXEMBURG	4,363	0.000546%	21,682	40,396
31314	CITY OF BERNARD	1,834	0.000230%	9,115	16,982
31316	CITY OF SHERRILL	1,128	0.000141%	5,604	10,441
31317	CITY OF GRAF	155	0.000019%	769	1,433
31318	CITY OF HOLY CROSS	3,007	0.000377%	14,944	27,842
31319	CITY OF ASBURY	88,603	0.011093%	440,296	820,325
31320	CITY OF RICKARDSVILLE	1,058	0.000132%	5,259	9,797
31321	CITY OF ZWINGLE	1,189	0.000149%	5,911	11,012
31322	CITY OF DURANGO	45	0.000006%	223	415
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	8,177,309	1.023795%	40,635,412	75,708,659
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,490,832	0.311851%	12,377,665	23,061,078
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	326,727	0.040906%	1,623,599	3,024,960
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	26,719	0.003345%	132,773	247,372
32201	EMMET COUNTY	275,530	0.034496%	1,369,189	2,550,963
32203	EMMET CO AGR EXT DIST	7,991	0.001000%	39,710	73,984
32301	CITY OF ARMSTRONG	15,352	0.001922%	76,289	142,136
32302	CITY OF RINGSTED	9,951	0.001246%	49,451	92,134
32303	CITY OF ESTHERVILLE	248,626	0.031128%	1,235,497	2,301,879
32307	CITY OF DOLLIVER	566	0.000071%	2,815	5,244
32308	CITY OF WALLINGFORD	465	0.000058%	2,310	4,305
32309	CITY OF GRUVER	378	0.000047%	1,876	3,496
32521	ESTHERVILLE LINCOLN CENTRAL CSD	926,468	0.115993%	4,603,889	8,577,599
32525	IOWA LAKES COMMUNITY COLLEGE	653,393	0.081805%	3,246,900	6,049,365
32601	EMMET COUNTY COUNCIL GOVTS	9,576	0.001199%	47,588	88,662
33201	FAYETTE COUNTY	507,110	0.063490%	2,519,976	4,695,018
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	14,318	0.001793%	71,150	132,562
33301	CITY OF OELWEIN	150,692	0.018867%	748,830	1,395,161
33302	CITY OF WEST UNION	56,031	0.007015%	278,436	518,759
33303	CITY OF WAUCOMA	3,495	0.000438%	17,370	32,363
33305	CITY OF FAYETTE	31,264	0.003914%	155,359	289,452
33306	CITY OF CLERMONT	11,759	0.001472%	58,436	108,874
33307	CITY OF ELGIN	13,085	0.001638%	65,024	121,148
33308	CITY OF HAWKEYE	7,882	0.000987%	39,167	72,973

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	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
78,605	14,558	279	317,970	332,807	4,498	8	353,125	357,631	(4,715)
39,024	7,228	138	157,860	165,226	2,233	4	175,313	177,550	(2,341)
1,761,695	326,277	6,245	7,126,363	7,458,885	100,819	176	7,914,250	8,015,245	(105,676)
33,967	6,291	120	137,401	143,812	1,944	3	152,592	154,539	(2,037)
42,678	7,904	151	172,641	180,696	2,442	4	191,729	194,175	(2,560)
46,904	8,687	166	189,736	198,589	2,684	5	210,713	213,402	(2,814)
25,021	4,634	89	101,215	105,938	1,432	2	112,405	113,839	(1,501)
49,970	9,255	177	202,139	211,571	2,860	5	224,487	227,352	(2,997)
14,797	2,741	52	59,857	62,650	847	1	66,475	67,323	(888)
32,490	6,017	115	131,427	137,559	1,859	3	145,958	147,820	(1,949)
3,090,357	572,354	10,955	12,501,029	13,084,338	176,855	308	13,883,137	14,060,300	(185,376)
108,943	20,177	386	440,692	461,255	6,235	11	489,415	495,661	(6,535)
30,738	5,693	109	124,340	130,142	1,759	3	138,087	139,849	(1,844)
10,959	2,030	39	44,329	46,398	627	1	49,230	49,858	(657)
163	30	1	659	690	9	-	731	740	(10)
77,609	14,374	275	313,942	328,591	4,441	8	348,652	353,101	(4,655)
337	62	1	1,363	1,426	19	-	1,513	1,532	(20)
5,190	961	18	20,993	21,972	297	1	23,314	23,612	(311)
2,182	404	8	8,825	9,237	125	-	9,801	9,926	(131)
1,341	248	5	5,426	5,679	77	-	6,026	6,103	(80)
184	34	1	745	780	11	-	827	838	(11)
3,577	662	13	14,469	15,144	205	-	16,069	16,274	(215)
105,387	19,518	374	426,307	446,199	6,031	11	473,439	479,481	(6,322)
1,259	233	4	5,092	5,329	72	-	5,654	5,726	(76)
1,415	262	5	5,723	5,990	81	-	6,356	6,437	(85)
53	10	-	216	226	3	-	240	243	(3)
9,726,242	1,801,364	34,479	39,344,330	41,180,174	556,616	971	43,694,222	44,251,808	(583,433)
2,962,642	548,700	10,502	11,984,398	12,543,600	169,546	295	13,309,387	13,479,228	(177,715)
388,615	71,974	1,378	1,572,013	1,645,365	22,240	39	1,745,814	1,768,093	(23,311)
31,780	5,886	113	128,554	134,553	1,819	3	142,767	144,589	(1,906)
327,721	60,696	1,162	1,325,686	1,387,544	18,755	33	1,472,254	1,491,042	(19,658)
9,505	1,760	34	38,448	40,242	544	1	42,699	43,244	(570)
18,260	3,382	65	73,865	77,312	1,045	2	82,032	83,079	(1,095)
11,836	2,192	42	47,880	50,114	677	1	53,174	53,852	(710)
295,721	54,769	1,048	1,196,242	1,252,059	16,924	29	1,328,498	1,345,451	(17,739)
674	125	2	2,725	2,852	39	-	3,026	3,065	(40)
553	102	2	2,237	2,341	32	-	2,484	2,516	(33)
449	83	2	1,817	1,902	26	-	2,018	2,044	(27)
1,101,959	204,090	3,906	4,457,613	4,665,609	63,063	110	4,950,445	5,013,618	(66,101)
777,158	143,935	2,755	3,143,738	3,290,428	44,475	77	3,491,309	3,535,861	(46,618)
11,390	2,110	40	46,076	48,226	652	1	51,170	51,823	(683)
603,166	111,710	2,138	2,439,910	2,553,758	34,518	60	2,709,666	2,744,244	(36,181)
17,030	3,154	60	68,890	72,104	975	2	76,506	77,483	(1,022)
179,235	33,196	635	725,038	758,869	10,257	18	805,198	815,473	(10,752)
66,645	12,343	236	269,589	282,168	3,814	7	299,395	303,216	(3,998)
4,158	770	15	16,818	17,603	238	-	18,678	18,916	(249)
37,186	6,887	132	150,423	157,442	2,128	4	167,053	169,185	(2,231)
13,987	2,590	50	56,580	59,220	800	1	62,835	63,636	(839)
15,564	2,883	55	62,958	65,896	891	2	69,919	70,812	(934)
9,375	1,736	33	37,923	39,692	537	1	42,115	42,653	(562)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
33309	CITY OF WESTGATE	2,402	0.000301%	11,934	22,235
33310	CITY OF ARLINGTON	9,455	0.001184%	46,984	87,536
33311	CITY OF MAYNARD	10,978	0.001374%	54,550	101,634
33316	CITY OF RANDALIA	190	0.000024%	945	1,760
33317	CITY OF ST LUCAS	1,401	0.000175%	6,960	12,967
33321	CITY OF WADENA	3,246	0.000406%	16,129	30,051
33324	WESTGATE PUBLIC LIBRARY	753	0.000094%	3,743	6,974
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	207,987	0.026040%	1,033,549	1,925,626
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	987,361	0.123617%	4,906,483	9,141,368
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	286,510	0.035871%	1,423,753	2,652,624
34201	FLOYD COUNTY	458,330	0.057383%	2,277,576	4,243,399
34203	FLOYD CO AGRICULTURAL EXTENSION	17,103	0.002141%	84,989	158,345
34205	FLOYD COUNTY MEMORIAL HOSP	1,234,383	0.154544%	6,134,005	11,428,390
34207	FLOYD COUNTY SOIL & WATER CONS DIST	5,123	0.000641%	25,457	47,429
34302	CITY OF CHARLES CITY	227,954	0.028540%	1,132,771	2,110,489
34303	CITY OF ROCKFORD	22,535	0.002821%	111,984	208,640
34305	CITY OF NORA SPRINGS	19,801	0.002479%	98,396	183,323
34306	CITY OF FLOYD	7,851	0.000983%	39,013	72,686
34309	CITY OF RUDD	8,935	0.001119%	44,399	82,720
34311	CITY OF MARBLE ROCK	7,625	0.000955%	37,892	70,598
34314	CITY OF COLWELL	467	0.000059%	2,322	4,326
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	293,652	0.036765%	1,459,244	2,718,747
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,168,258	0.146265%	5,805,412	10,816,180
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	26,135	0.003272%	129,872	241,968
34701	ROCKFORD MUNIC LIGHT PLANT	13,448	0.001684%	66,826	124,504
35201	FRANKLIN COUNTY	439,224	0.054991%	2,182,630	4,066,503
35203	FRANKLIN CO AGRI EXT DIST	16,266	0.002036%	80,828	150,593
35205	FRANKLIN GEN HOSP	612,749	0.076716%	3,044,929	5,673,069
35207	FRANKLIN CO SOIL & WATER CONS DIST	450	0.000056%	2,235	4,164
35301	CITY OF HAMPTON	97,172	0.012166%	482,875	899,654
35302	CITY OF LATIMER	9,579	0.001199%	47,602	88,688
35305	CITY OF COULTER	3,396	0.000425%	16,877	31,445
35308	CITY OF ALEXANDER	2,379	0.000298%	11,820	22,022
35309	CITY OF SHEFFIELD	17,963	0.002249%	89,264	166,309
35310	CITY OF GENEVA	1,371	0.000172%	6,811	12,690
35311	CITY OF HANSELL	1,365	0.000171%	6,784	12,639
35312	CITY OF POPEJOY	157	0.000020%	782	1,456
35313	ALEXANDER PUB LIBRARY	1,370	0.000172%	6,809	12,685
35548	CAL COMMUNITY SCHOOL DISTRICT	131,772	0.016498%	654,812	1,219,994
36201	FREMONT COUNTY	210,317	0.026332%	1,045,127	1,947,197
36203	FREMONT COUNTY AGRI EXTENSION DIST	15,583	0.001951%	77,438	144,277
36301	CITY OF HAMBURG	28,185	0.003529%	140,060	260,949
36302	CITY OF RANDOLPH	3,183	0.000399%	15,819	29,472
36303	CITY OF SIDNEY	24,145	0.003023%	119,982	223,542
36304	CITY OF RIVERTON	3,344	0.000419%	16,618	30,961
36305	CITY OF FARRAGUT	10,118	0.001267%	50,277	93,672
36306	CITY OF TABOR	18,864	0.002362%	93,741	174,651
36308	CITY OF THURMAN	2,047	0.000256%	10,170	18,948
36315	LOW RENT HOUSING AGENCY OF TABOR	1,839	0.000230%	9,138	17,026
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	3,738	0.000468%	18,576	34,610

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			Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Total Proportionate Share of Allocable Plan Pension Expense
			Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Total Deferred Outflows of Resources			Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	
2,857	529	10	11,555	12,094	163	-	12,833	12,996	(171)	
11,246	2,083	40	45,491	47,614	644	1	50,520	51,165	(675)	
13,057	2,418	46	52,817	55,281	747	1	58,657	59,405	(783)	
226	42	1	915	958	13	-	1,016	1,029	(14)	
1,666	309	6	6,739	7,054	95	-	7,484	7,579	(100)	
3,861	715	14	15,617	16,346	221	-	17,343	17,564	(232)	
896	166	3	3,624	3,793	51	-	4,025	4,076	(54)	
247,384	45,817	877	1,000,711	1,047,405	14,157	25	1,111,349	1,125,531	(14,839)	
1,174,386	217,504	4,163	4,750,593	4,972,260	67,208	117	5,275,816	5,343,141	(70,446)	
340,781	63,115	1,208	1,378,517	1,442,840	19,502	34	1,530,926	1,550,462	(20,442)	
545,147	100,965	1,933	2,205,213	2,308,111	31,198	54	2,449,020	2,480,272	(32,701)	
20,342	3,768	72	82,289	86,129	1,164	2	91,387	92,553	(1,220)	
1,468,198	271,920	5,205	5,939,114	6,216,239	84,022	146	6,595,739	6,679,907	(88,070)	
6,093	1,128	22	24,648	25,798	349	1	27,373	27,723	(366)	
271,133	50,216	961	1,096,781	1,147,958	15,516	27	1,218,040	1,233,583	(16,264)	
26,804	4,964	95	108,426	113,485	1,534	3	120,414	121,951	(1,608)	
23,551	4,362	83	95,269	99,714	1,348	2	105,802	107,152	(1,413)	
9,338	1,729	33	37,774	39,536	534	1	41,950	42,485	(560)	
10,627	1,968	38	42,988	44,994	608	1	47,741	48,350	(637)	
9,070	1,680	32	36,688	38,400	519	1	40,744	41,264	(544)	
556	103	2	2,248	2,353	32	-	2,497	2,529	(33)	
349,276	64,688	1,238	1,412,881	1,478,807	19,988	35	1,569,088	1,589,111	(20,951)	
1,389,548	257,353	4,926	5,620,960	5,883,239	79,521	138	6,242,411	6,322,070	(83,353)	
31,085	5,757	110	125,746	131,613	1,779	3	139,649	141,431	(1,865)	
15,995	2,962	57	64,702	67,721	915	2	71,856	72,773	(959)	
522,421	96,756	1,852	2,113,283	2,211,891	29,897	52	2,346,927	2,376,876	(31,338)	
19,347	3,583	69	78,260	81,912	1,107	2	86,913	88,022	(1,161)	
728,815	134,981	2,584	2,948,185	3,085,750	41,709	73	3,274,135	3,315,917	(43,718)	
535	99	2	2,164	2,265	31	-	2,403	2,434	(32)	
115,578	21,406	410	467,533	489,349	6,614	12	519,223	525,849	(6,933)	
11,394	2,110	40	46,089	48,239	652	1	51,185	51,838	(683)	
4,040	748	14	16,341	17,103	231	-	18,148	18,379	(242)	
2,829	524	10	11,445	11,979	162	-	12,710	12,872	(170)	
21,366	3,957	76	86,427	90,460	1,223	2	95,983	97,208	(1,282)	
1,630	302	6	6,595	6,903	93	-	7,324	7,417	(98)	
1,624	301	6	6,568	6,875	93	-	7,295	7,388	(97)	
187	35	1	757	793	11	-	841	852	(11)	
1,630	302	6	6,592	6,900	93	-	7,321	7,414	(98)	
156,732	29,028	556	634,007	663,591	8,969	16	704,103	713,088	(9,402)	
250,155	46,330	887	1,011,920	1,059,137	14,316	25	1,123,798	1,138,139	(15,006)	
18,535	3,433	66	74,978	78,477	1,061	2	83,268	84,331	(1,112)	
33,524	6,209	119	135,610	141,938	1,919	3	150,603	152,525	(2,011)	
3,786	701	13	15,316	16,030	217	-	17,010	17,227	(227)	
28,718	5,319	102	116,170	121,591	1,643	3	129,014	130,660	(1,723)	
3,978	737	14	16,090	16,841	228	-	17,869	18,097	(239)	
12,034	2,229	43	48,679	50,951	689	1	54,061	54,751	(722)	
22,437	4,156	80	90,763	94,999	1,284	2	100,797	102,083	(1,346)	
2,434	451	9	9,847	10,307	139	-	10,936	11,075	(146)	
2,187	405	8	8,848	9,261	125	-	9,826	9,951	(131)	
4,446	823	16	17,986	18,825	254	-	19,975	20,229	(267)	

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,275	0.000285%	11,305	21,063
36318	LOW RENT HOUSING AGENCY OF SIDNEY	1,526	0.000191%	7,586	14,133
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	349,282	0.043730%	1,735,681	3,233,782
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	143,036	0.017908%	710,788	1,324,284
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	318,561	0.039884%	1,583,023	2,949,361
36601	FREMONT CO LANDFILL COMMISSION	12,101	0.001515%	60,134	112,038
37201	GREENE COUNTY	301,178	0.037707%	1,496,640	2,788,420
37203	GREENE CO AGR EXT DIS	11,153	0.001396%	55,421	103,257
37204	GREENE COUNTY MEDICAL CENTER	1,072,951	0.134333%	5,331,802	9,933,788
37208	GREENE CO SOIL & WATER CONS DIST	1,167	0.000146%	5,799	10,805
37301	CITY OF RIPPEY	1,433	0.000179%	7,122	13,270
37302	CITY OF SCRANTON	9,107	0.001140%	45,253	84,312
37303	CITY OF JEFFERSON	142,144	0.017796%	706,355	1,316,025
37304	CITY OF GRAND JUNCTION	9,118	0.001142%	45,312	84,421
37306	CITY OF PATON	8,023	0.001004%	39,868	74,278
37307	CITY OF CHURDAN	8,908	0.001115%	44,268	82,476
37309	CITY OF DANA	400	0.000050%	1,989	3,706
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	144,139	0.018046%	716,266	1,334,489
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,381	0.001926%	76,434	142,406
38201	GRUNDY COUNTY	307,015	0.038438%	1,525,644	2,842,458
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	11,919	0.001492%	59,229	110,350
38210	GRUNDY CO SOIL & WATER CONS DIST	5,316	0.000666%	26,416	49,216
38301	CITY OF CONRAD	24,820	0.003107%	123,336	229,791
38302	CITY OF DIKE	32,166	0.004027%	159,844	297,808
38303	CITY OF GRUNDY CENTER	58,526	0.007327%	290,833	541,857
38304	CITY OF WELLSBURG	14,927	0.001869%	74,178	138,202
38305	CITY OF REINBECK	38,709	0.004846%	192,354	358,380
38307	CITY OF BEAMAN	4,159	0.000521%	20,669	38,509
38310	CITY OF STOUT	2,599	0.000325%	12,917	24,067
38313	CITY OF MORRISON	142	0.000018%	704	1,311
38318	CITY OF HOLLAND	1,482	0.000186%	7,365	13,722
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	511,255	0.064009%	2,540,574	4,733,395
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	672,811	0.084236%	3,343,394	6,229,146
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	339,364	0.042488%	1,686,396	3,141,958
38581	BCLUW COMMUNITY SCHOOL DISTRICT	404,089	0.050592%	2,008,034	3,741,210
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	53,680	0.006721%	266,754	496,994
39201	GUTHRIE COUNTY	422,342	0.052877%	2,098,739	3,910,204
39203	GUTHRIE COUNTY AGRI	8,570	0.001073%	42,586	79,343
39204	GUTHRIE COUNTY HOSPITAL	767,141	0.096046%	3,812,147	7,102,489
39205	GUTHRIE CO ASSESSOR	16,875	0.002113%	83,856	156,233
39208	GUTHRIE CO SOIL & WATER CONS DIST	634	0.000079%	3,152	5,873
39301	CITY OF PANORA	48,366	0.006055%	240,343	447,789
39302	CITY OF GUTHRIE CTR	50,892	0.006372%	252,898	471,179
39303	CITY OF STUART	76,100	0.009528%	378,162	704,562
39304	CITY OF BAYARD	6,695	0.000838%	33,268	61,982
39305	CITY OF JAMAICA	1,251	0.000157%	6,216	11,581
39306	CITY OF BAGLEY	5,301	0.000664%	26,341	49,077
39307	CITY OF MENLO	7,725	0.000967%	38,390	71,525
39311	CITY OF YALE	1,486	0.000186%	7,385	13,759
39313	JAMAICA PUB LIBRARY	1,025	0.000128%	5,093	9,488

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,706	501	10	10,946	11,457	155	-	12,156	12,311	(162)
1,816	336	6	7,345	7,687	104	-	8,157	8,261	(109)
415,442	76,943	1,473	1,680,534	1,758,950	23,775	41	1,866,334	1,890,150	(24,920)
170,130	31,509	603	688,205	720,317	9,736	17	764,293	774,046	(10,205)
378,903	70,175	1,343	1,532,726	1,604,244	21,684	38	1,702,184	1,723,906	(22,729)
14,393	2,666	51	58,224	60,941	824	1	64,661	65,486	(863)
358,227	66,346	1,270	1,449,088	1,516,704	20,501	36	1,609,299	1,629,836	(21,488)
13,265	2,457	47	53,661	56,165	759	1	59,593	60,353	(796)
1,276,187	236,358	4,524	5,162,398	5,403,280	73,034	127	5,733,151	5,806,312	(76,553)
1,388	257	5	5,615	5,877	79	-	6,236	6,315	(83)
1,705	316	6	6,896	7,218	98	-	7,658	7,756	(102)
10,831	2,006	38	43,815	45,859	620	1	48,659	49,280	(650)
169,069	31,313	599	683,913	715,825	9,675	17	759,526	769,218	(10,142)
10,846	2,009	38	43,872	45,919	621	1	48,722	49,344	(651)
9,542	1,767	34	38,601	40,402	546	1	42,869	43,416	(572)
10,596	1,962	38	42,861	44,861	606	1	47,600	48,207	(636)
476	88	2	1,926	2,016	27	-	2,139	2,166	(29)
171,441	31,752	608	693,508	725,868	9,811	17	770,182	780,010	(10,284)
18,295	3,388	65	74,005	77,458	1,047	2	82,187	83,236	(1,097)
365,169	67,632	1,295	1,477,171	1,546,098	20,898	36	1,640,486	1,661,420	(21,905)
14,177	2,626	50	57,347	60,023	811	1	63,687	64,499	(850)
6,323	1,171	22	25,577	26,770	362	1	28,405	28,768	(379)
29,521	5,467	105	119,418	124,990	1,689	3	132,621	134,313	(1,771)
38,259	7,086	136	154,765	161,987	2,190	4	171,876	174,070	(2,295)
69,612	12,893	247	281,592	294,732	3,984	7	312,725	316,716	(4,176)
17,755	3,288	63	71,821	75,172	1,016	2	79,761	80,779	(1,065)
46,041	8,527	163	186,243	194,933	2,635	5	206,834	209,474	(2,762)
4,947	916	18	20,012	20,946	283	-	22,225	22,508	(297)
3,092	573	11	12,507	13,091	177	-	13,890	14,067	(185)
168	31	1	681	713	10	-	757	767	(10)
1,763	326	6	7,131	7,463	101	-	7,920	8,021	(106)
608,096	112,623	2,156	2,459,854	2,574,633	34,800	61	2,731,814	2,766,675	(36,477)
800,254	148,212	2,837	3,237,167	3,388,216	45,797	80	3,595,067	3,640,944	(48,004)
403,645	74,758	1,431	1,632,815	1,709,004	23,100	40	1,813,338	1,836,478	(24,213)
480,631	89,016	1,704	1,944,234	2,034,954	27,506	48	2,159,188	2,186,742	(28,831)
63,848	11,825	226	258,278	270,329	3,654	6	286,833	290,493	(3,830)
502,341	93,037	1,781	2,032,057	2,126,875	28,748	50	2,256,721	2,285,519	(30,133)
10,193	1,888	36	41,233	43,157	583	1	45,792	46,376	(611)
912,452	168,992	3,235	3,691,027	3,863,254	52,218	91	4,099,105	4,151,414	(54,734)
20,071	3,717	71	81,191	84,979	1,149	2	90,168	91,319	(1,204)
755	140	3	3,052	3,195	43	-	3,390	3,433	(45)
57,527	10,654	204	232,707	243,565	3,292	6	258,435	261,733	(3,451)
60,532	11,211	215	244,863	256,289	3,464	6	271,935	275,405	(3,631)
90,515	16,764	321	366,147	383,232	5,180	9	406,628	411,817	(5,430)
7,963	1,475	28	32,211	33,714	456	1	35,772	36,229	(478)
1,488	276	5	6,019	6,300	85	-	6,684	6,769	(89)
6,305	1,168	22	25,504	26,694	361	1	28,324	28,686	(378)
9,189	1,702	33	37,170	38,905	526	1	41,280	41,807	(551)
1,768	327	6	7,150	7,483	101	-	7,941	8,042	(106)
1,219	226	4	4,931	5,161	70	-	5,476	5,546	(73)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
39540	GUTHRIE COMM SCH DIST	360,282	0.045107%	1,790,346	3,335,630
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	511,696	0.064064%	2,542,766	4,737,478
40201	HAMILTON COUNTY	496,980	0.062222%	2,469,638	4,601,233
40202	HAMILTON HOSPITAL	1,361,944	0.170515%	6,767,891	12,609,395
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	12,038	0.001507%	59,822	111,456
40301	CITY OF ELLSWORTH	16,760	0.002098%	83,286	155,172
40302	CITY OF WEBSTER CITY	312,556	0.039132%	1,553,180	2,893,761
40303	CITY OF STRATFORD	17,114	0.002143%	85,047	158,452
40304	CITY OF JEWELL	17,928	0.002245%	89,090	165,985
40305	KENDALL YOUNG LIBRARY	34,191	0.004281%	169,904	316,551
40307	CITY OF BLAIRSBURG	1,685	0.000211%	8,373	15,601
40308	CITY OF WILLIAMS	9,342	0.001170%	46,425	86,496
40309	CITY OF STANHOPE	11,481	0.001437%	57,054	106,298
40310	CITY OF RANDALL	3,780	0.000473%	18,786	35,001
40311	CITY OF KAMRAR	1,572	0.000197%	7,813	14,556
40540	STRATFORD COMM SCH DIST	99,910	0.012509%	496,483	925,008
40541	WEBSTER CITY COMM SCH DIST	1,333,482	0.166951%	6,626,457	12,345,887
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	492,751	0.061692%	2,448,622	4,562,077
40601	HAMILTON CO SOLID WASTE COMM	18,434	0.002308%	91,606	170,673
41201	HANCOCK COUNTY	286,101	0.035820%	1,421,717	2,648,830
41203	HANCOCK COUNTY AGRI EXT DIST	11,764	0.001473%	58,457	108,912
41204	HANCOCK COUNTY HEALTH SYSTEM	892,524	0.111744%	4,435,212	8,263,333
41301	CITY OF KLEMME	9,556	0.001196%	47,486	88,471
41302	CITY OF BRITT	30,136	0.003773%	149,753	279,008
41303	CITY OF GARNER	64,586	0.008086%	320,948	597,966
41304	CITY OF CORWITH	8,642	0.001082%	42,944	80,010
41305	CITY OF KANAWHA	11,030	0.001381%	54,813	102,123
41306	CITY OF CRYSTAL LAKE	4,221	0.000529%	20,977	39,083
41308	CITY OF WODEN	3,991	0.000500%	19,832	36,950
41309	CITY OF GOODELL	1,209	0.000151%	6,006	11,189
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	906	0.000113%	4,503	8,390
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,246	0.000156%	6,192	11,537
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	399,135	0.049971%	1,983,416	3,695,343
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	910,061	0.113939%	4,522,356	8,425,693
42201	HARDIN COUNTY	424,153	0.053104%	2,107,741	3,926,974
42203	HARDIN COUNTY AGRI	12,053	0.001509%	59,897	111,595
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	16,872	0.002112%	83,842	156,208
42301	CITY OF RADCLIFFE	11,834	0.001482%	58,806	109,562
42302	CITY OF ACKLEY	21,279	0.002664%	105,741	197,008
42303	CITY OF ELDORA	63,483	0.007948%	315,467	587,752
42304	CITY OF IOWA FALLS	143,139	0.017921%	711,300	1,325,238
42307	ELLSWORTH MUNICIPAL HOSPITAL	815,820	0.102140%	4,054,047	7,553,177
42310	CITY OF ALDEN	20,280	0.002539%	100,776	187,758
42311	CITY OF STEAMBOAT ROCK	3,849	0.000482%	19,124	35,631
42313	CITY OF BUCKEYE	859	0.000107%	4,267	7,949
42314	CITY OF UNION	5,815	0.000728%	28,895	53,836
42315	CITY OF HUBBARD	16,551	0.002072%	82,248	153,238
42317	CITY OF WHITTEN	623	0.000078%	3,096	5,768
42326	CITY OF NEW PROVIDENCE	2,497	0.000313%	12,407	23,116
42327	CITY OF OWASA	127	0.000016%	633	1,180

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	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
428,526	79,366	1,519	1,733,463	1,814,348	24,524	43	1,925,114	1,949,681	(25,705)
608,621	112,721	2,158	2,461,976	2,576,855	34,830	61	2,734,171	2,769,062	(36,508)
591,117	109,479	2,095	2,391,172	2,502,746	33,829	59	2,655,539	2,689,427	(35,458)
1,619,921	300,020	5,743	6,552,860	6,858,623	92,705	161	7,277,341	7,370,207	(97,172)
14,319	2,652	51	57,922	60,625	819	1	64,325	65,145	(859)
19,935	3,692	71	80,640	84,403	1,141	2	89,555	90,698	(1,196)
371,760	68,852	1,318	1,503,832	1,574,002	21,275	37	1,670,095	1,691,407	(22,300)
20,356	3,770	72	82,345	86,187	1,165	2	91,448	92,615	(1,221)
21,324	3,949	76	86,259	90,284	1,220	2	95,796	97,018	(1,279)
40,667	7,532	144	164,505	172,181	2,327	4	182,693	185,024	(2,439)
2,004	371	7	8,107	8,485	115	-	9,004	9,119	(120)
11,112	2,058	39	44,950	47,047	636	1	49,920	50,557	(667)
13,656	2,529	48	55,241	57,818	782	1	61,349	62,132	(819)
4,497	833	16	18,189	19,038	257	-	20,200	20,457	(270)
1,870	346	7	7,564	7,917	107	-	8,401	8,508	(112)
118,835	22,009	421	480,709	503,139	6,801	12	533,856	540,669	(7,128)
1,586,068	293,750	5,623	6,415,919	6,715,292	90,768	158	7,125,260	7,216,186	(95,141)
586,087	108,547	2,078	2,370,824	2,481,449	33,541	58	2,632,941	2,666,540	(35,157)
21,926	4,061	78	88,695	92,834	1,255	2	98,501	99,758	(1,315)
340,293	63,025	1,206	1,376,546	1,440,777	19,474	34	1,528,736	1,548,244	(20,413)
13,992	2,591	50	56,600	59,241	801	1	62,857	63,659	(839)
1,061,585	196,612	3,763	4,294,295	4,494,670	60,753	106	4,769,070	4,829,929	(63,680)
11,366	2,105	40	45,977	48,122	650	1	51,060	51,711	(682)
35,844	6,639	127	144,995	151,761	2,051	4	161,026	163,081	(2,150)
76,820	14,228	272	310,751	325,251	4,396	8	345,108	349,512	(4,608)
10,279	1,904	36	41,580	43,520	588	1	46,177	46,766	(617)
13,120	2,430	47	53,071	55,548	751	1	58,939	59,691	(787)
5,021	930	18	20,311	21,259	287	1	22,556	22,844	(301)
4,747	879	17	19,202	20,098	272	-	21,325	21,597	(285)
1,437	266	5	5,815	6,086	82	-	6,458	6,540	(86)
1,078	200	4	4,360	4,564	62	-	4,842	4,904	(65)
1,482	274	5	5,995	6,274	85	-	6,658	6,743	(89)
474,738	87,925	1,683	1,920,399	2,010,007	27,168	47	2,132,717	2,159,932	(28,477)
1,082,443	200,476	3,837	4,378,670	4,582,983	61,946	108	4,862,774	4,924,828	(64,931)
504,496	93,436	1,788	2,040,773	2,135,997	28,871	50	2,266,400	2,295,321	(30,262)
14,337	2,655	51	57,994	60,700	820	1	64,406	65,227	(860)
20,068	3,717	71	81,178	84,966	1,148	2	90,153	91,303	(1,204)
14,075	2,607	50	56,937	59,594	806	1	63,232	64,039	(844)
25,310	4,687	90	102,381	107,158	1,448	3	113,701	115,152	(1,518)
75,508	13,985	268	305,444	319,697	4,321	8	339,213	343,542	(4,529)
170,252	31,532	604	688,701	720,837	9,743	17	764,843	774,603	(10,213)
970,352	179,715	3,440	3,925,241	4,108,396	55,531	97	4,359,213	4,414,841	(58,207)
24,121	4,467	86	97,574	102,127	1,380	2	108,362	109,744	(1,447)
4,578	848	16	18,517	19,381	262	-	20,564	20,826	(275)
1,021	189	4	4,131	4,324	58	-	4,588	4,646	(61)
6,916	1,281	25	27,977	29,283	396	1	31,071	31,468	(415)
19,686	3,646	70	79,635	83,351	1,127	2	88,439	89,568	(1,181)
741	137	3	2,998	3,138	42	-	3,329	3,371	(44)
2,970	550	11	12,013	12,574	170	-	13,341	13,511	(178)
152	28	1	613	642	9	-	681	690	(9)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
42333	CENTRAL IOWA JUVENILE DETENTION CTR	598,212	0.074896%	2,972,689	5,538,477
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	415,634	0.052037%	2,065,408	3,848,103
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	263,030	0.032931%	1,307,071	2,435,230
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	875,291	0.109586%	4,349,575	8,103,782
42556	ALDEN COMMUNITY SCHOOL DISTRICT	147,619	0.018482%	733,559	1,366,709
43201	HARRISON COUNTY	473,014	0.059221%	2,350,541	4,379,341
43203	HARRISON COUNTY AGR EXT DIST	12,614	0.001579%	62,681	116,783
43301	CITY OF MISSOURI VALLEY	52,443	0.006566%	260,602	485,533
43303	CITY OF WOODBINE	22,994	0.002879%	114,265	212,890
43305	CITY OF DUNLAP	17,442	0.002184%	86,677	161,489
43306	CITY OF LOGAN	29,334	0.003673%	145,769	271,584
43307	CITY OF PERSIA	2,803	0.000351%	13,930	25,953
43308	CITY OF PISGAH	7,824	0.000980%	38,881	72,440
43309	CITY OF MODALE	5,930	0.000742%	29,467	54,901
43310	CITY OF MONDAMIN	7,442	0.000932%	36,981	68,900
43311	WOODBINE PUBLIC LIBRARY	4,496	0.000563%	22,342	41,625
43315	CITY OF MAGNOLIA	2,432	0.000304%	12,084	22,514
43317	CITY OF LITTLE SIOUX	1,877	0.000235%	9,327	17,377
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	12,083	0.001513%	60,043	111,868
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	552,800	0.069210%	2,747,021	5,118,030
43563	WEST HARRISON COMM SCH DIST	242,106	0.030312%	1,203,095	2,241,511
43564	LOGAN MAGNOLIA COMM SCH DIST	428,826	0.053689%	2,130,961	3,970,236
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	380,567	0.047647%	1,891,148	3,523,437
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	302,289	0.037846%	1,502,163	2,798,709
43701	MUNIC LIGHT&POWER PLT	27,689	0.003467%	137,594	256,354
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	157,377	0.019704%	782,053	1,457,059
44201	HENRY COUNTY	434,588	0.054410%	2,159,591	4,023,578
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	40,184	0.005031%	199,686	372,039
44204	HENRY COUNTY HEALTH CENTER	1,254,415	0.157052%	6,233,552	11,613,858
44301	CITY OF MOUNT PLEASANT	115,671	0.014482%	574,804	1,070,929
44302	CITY OF WINFIELD	25,444	0.003186%	126,440	235,573
44303	CITY OF NEW LONDON	69,944	0.008757%	347,574	647,571
44306	CITY OF WAYLAND	28,928	0.003622%	143,752	267,827
44307	CITY OF SALEM	7,684	0.000962%	38,186	71,146
44308	CITY OF OLDS	3,769	0.000472%	18,727	34,890
44310	CITY OF ROME	1,187	0.000149%	5,901	10,994
44313	CITY OF HILLSBORO	1,863	0.000233%	9,259	17,251
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	399,376	0.050002%	1,984,616	3,697,579
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,393,948	0.174522%	6,926,933	12,905,709
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	269,961	0.033799%	1,341,515	2,499,404
44568	WACO COMMUNITY SCHOOL DISTRICT	346,673	0.043403%	1,722,717	3,209,629
44701	MT PLEASANT UTILITIES	231,265	0.028954%	1,149,223	2,141,140
45201	HOWARD COUNTY	274,156	0.034324%	1,362,360	2,538,240
45203	HOWARD COUNTY AGR EXT DIST	8,607	0.001078%	42,772	79,689
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	1,163,877	0.145717%	5,783,644	10,775,624
45207	HOWARD SOIL & WTR. CONS. DIST.	19,160	0.002399%	95,213	177,394
45301	CITY OF ELMA	12,628	0.001581%	62,754	116,918
45302	CITY OF CRESCO	110,682	0.013857%	550,010	1,024,734
45303	CITY OF CHESTER	1,936	0.000242%	9,621	17,925
45304	CITY OF LIME SPRINGS	9,835	0.001231%	48,872	91,054

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	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
711,525	131,779	2,522	2,878,240	3,012,541	40,719	71	3,196,457	3,237,247	(42,681)
494,363	91,559	1,752	1,999,785	2,093,096	28,291	49	2,220,880	2,249,220	(29,655)
312,852	57,942	1,109	1,265,542	1,324,593	17,904	31	1,405,460	1,423,395	(18,767)
1,041,088	192,816	3,691	4,211,379	4,407,886	59,580	104	4,676,988	4,736,672	(62,450)
175,580	32,519	622	710,252	743,393	10,048	17	788,778	798,843	(10,532)
562,611	104,199	1,994	2,275,859	2,382,052	32,197	56	2,527,477	2,559,730	(33,748)
15,003	2,779	53	60,690	63,522	859	1	67,400	68,260	(900)
62,376	11,552	221	252,322	264,095	3,570	6	280,219	283,795	(3,742)
27,350	5,065	97	110,635	115,797	1,565	3	122,867	124,435	(1,641)
20,746	3,842	74	83,923	87,839	1,187	2	93,201	94,390	(1,244)
34,890	6,462	124	141,137	147,723	1,997	3	156,741	158,741	(2,093)
3,334	618	12	13,488	14,118	191	-	14,979	15,170	(200)
9,306	1,724	33	37,646	39,403	533	1	41,808	42,342	(558)
7,053	1,306	25	28,531	29,862	404	1	31,685	32,090	(423)
8,852	1,639	31	35,806	37,476	507	1	39,765	40,273	(531)
5,348	990	19	21,632	22,641	306	1	24,023	24,330	(321)
2,892	536	10	11,700	12,246	166	-	12,994	13,160	(174)
2,232	413	8	9,031	9,452	128	-	10,029	10,157	(134)
14,372	2,662	51	58,135	60,848	822	1	64,563	65,386	(862)
657,510	121,775	2,331	2,659,742	2,783,848	37,628	66	2,953,801	2,991,495	(39,441)
287,965	53,333	1,021	1,164,870	1,219,224	16,480	29	1,293,658	1,310,167	(17,274)
510,054	94,465	1,808	2,063,255	2,159,528	29,189	51	2,291,368	2,320,608	(30,596)
452,654	83,834	1,605	1,831,062	1,916,501	25,905	45	2,033,504	2,059,454	(27,153)
359,548	66,591	1,275	1,454,435	1,522,301	20,576	36	1,615,237	1,635,849	(21,568)
32,934	6,100	117	133,222	139,439	1,885	3	147,951	149,839	(1,976)
187,187	34,668	664	757,206	792,538	10,712	19	840,922	851,653	(11,229)
516,906	95,734	1,832	2,090,976	2,188,542	29,582	52	2,322,153	2,351,787	(31,007)
47,796	8,852	169	193,342	202,363	2,735	5	214,717	217,457	(2,867)
1,492,025	276,333	5,289	6,035,498	6,317,120	85,386	149	6,702,780	6,788,315	(89,500)
137,582	25,481	488	556,541	582,510	7,874	14	618,072	625,960	(8,253)
30,264	5,605	107	122,423	128,135	1,732	3	135,958	137,693	(1,815)
83,193	15,408	295	336,530	352,233	4,761	8	373,737	378,506	(4,990)
34,408	6,373	122	139,185	145,680	1,969	3	154,573	156,545	(2,064)
9,140	1,693	32	36,973	38,698	523	1	41,061	41,585	(548)
4,482	830	16	18,132	18,978	257	-	20,137	20,394	(269)
1,412	262	5	5,713	5,980	81	-	6,345	6,426	(85)
2,216	410	8	8,965	9,383	127	-	9,956	10,083	(133)
475,026	87,978	1,684	1,921,560	2,011,222	27,185	47	2,134,007	2,161,239	(28,495)
1,657,988	307,070	5,877	6,706,848	7,019,795	94,884	165	7,448,354	7,543,403	(99,455)
321,097	59,469	1,138	1,298,892	1,359,499	18,376	32	1,442,497	1,460,905	(19,261)
412,339	76,368	1,462	1,667,982	1,745,812	23,597	41	1,852,394	1,876,032	(24,734)
275,071	50,945	975	1,112,709	1,164,629	15,742	27	1,235,730	1,251,499	(16,500)
326,086	60,393	1,156	1,319,074	1,380,623	18,661	32	1,464,911	1,483,604	(19,560)
10,238	1,896	36	41,413	43,345	586	1	45,991	46,578	(614)
1,384,337	256,388	4,907	5,599,884	5,861,179	79,223	138	6,219,004	6,298,365	(83,040)
22,790	4,221	81	92,188	96,490	1,304	2	102,381	103,687	(1,367)
15,020	2,782	53	60,760	63,595	860	1	67,478	68,339	(901)
131,647	24,382	467	532,535	557,384	7,534	13	591,411	598,958	(7,897)
2,303	427	8	9,315	9,750	132	-	10,345	10,477	(138)
11,698	2,166	41	47,319	49,526	669	1	52,551	53,221	(702)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
45305	CITY OF PROTIVIN	4,630	0.000580%	23,006	42,862
45526	HOWARD WINNESHIEK COMM SCH DIST	792,329	0.099199%	3,937,313	7,335,688
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	264,135	0.033070%	1,312,563	2,445,463
46201	HUMBOLDT COUNTY	279,069	0.034939%	1,386,774	2,583,727
46203	HUMBOLDT COUNTY AGRI	7,805	0.000977%	38,785	72,261
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	910,611	0.114008%	4,525,089	8,430,785
46301	CITY OF RENWICK	13,715	0.001717%	68,151	126,974
46302	CITY OF HUMBOLDT	114,787	0.014371%	570,408	1,062,738
46303	CITY OF RUTLAND	1,336	0.000167%	6,637	12,365
46304	CITY OF DAKOTA CITY	20,543	0.002572%	102,086	190,199
46305	CITY OF LIVERMORE	14,034	0.001757%	69,737	129,928
46307	CITY OF BODE	9,843	0.001232%	48,914	91,132
46308	CITY OF OTTOSEN	781	0.000098%	3,879	7,227
46309	CITY OF THOR	3,221	0.000403%	16,004	29,817
46311	CITY OF BRADGATE	322	0.000040%	1,601	2,982
46314	CITY OF HARDY	1,444	0.000181%	7,177	13,372
46315	LU VERNE PUB LIBRARY	153	0.000019%	761	1,418
46531	TWIN RIVERS COMMUNITY SCHOOL	70,627	0.008842%	350,967	653,893
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	935,241	0.117092%	4,647,485	8,658,824
46534	GILMORE CITY & BRADGATE COMM SCH DIST	129,232	0.016180%	642,192	1,196,481
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	18,250	0.002285%	90,690	168,967
47201	IDA COUNTY	160,471	0.020091%	797,425	1,485,699
47204	IDA COUNTY AGRI	6,897	0.000864%	34,274	63,857
47301	CITY OF ARTHUR	4,884	0.000612%	24,271	45,220
47302	CITY OF BATTLE CREEK	10,951	0.001371%	54,420	101,390
47303	CITY OF IDA GROVE	55,025	0.006889%	273,433	509,439
47304	CITY OF HOLSTEIN	36,144	0.004525%	179,612	334,639
47306	CITY OF GALVA	7,857	0.000984%	39,043	72,742
47308	IDA GROVE CEMETERY	1,605	0.000201%	7,976	14,860
47310	HOLSTEIN CEMETERY ASSOCIATION	864	0.000108%	4,292	7,997
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	345,710	0.043283%	1,717,930	3,200,711
48201	IOWA COUNTY	483,763	0.060567%	2,403,959	4,478,865
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	11,652	0.001459%	57,903	107,880
48301	CITY OF VICTOR	18,844	0.002359%	93,641	174,464
48302	CITY OF LADORA	1,207	0.000151%	6,000	11,178
48303	CITY OF WILLIAMSBURG	55,881	0.006996%	277,690	517,370
48305	CITY OF MARENGO	42,119	0.005273%	209,302	389,954
48307	CITY OF PARNELL	1,082	0.000136%	5,378	10,020
48308	CITY OF NORTH ENGLISH	15,868	0.001987%	78,851	146,909
48310	MARENGO MEMORIAL HOSPITAL	1,178,425	0.147538%	5,855,932	10,910,306
48311	CITY OF MILLERSBURG	1,973	0.000247%	9,806	18,270
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	873,003	0.109300%	4,338,202	8,082,593
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	319,766	0.040034%	1,589,007	2,960,512
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	353,761	0.044291%	1,757,941	3,275,256
48561	H L V COMMUNITY SCHOOL DISTRICT	260,904	0.032665%	1,296,507	2,415,549
49201	JACKSON COUNTY	399,928	0.050071%	1,987,356	3,702,683
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	547,809	0.068585%	2,722,221	5,071,825
49204	JACKSON COUNTY AGRI	15,943	0.001996%	79,223	147,602
49208	JACKSON CO SOIL & WATER CONS DIST	2,817	0.000353%	14,000	26,083
49301	CITY OF MAQUOKETA	117,666	0.014732%	584,714	1,089,393

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,506	1,020	20	22,275	23,315	315	1	24,737	25,053	(330)
942,411	174,541	3,341	3,812,216	3,990,098	53,932	94	4,233,692	4,287,718	(56,531)
314,167	58,186	1,114	1,270,860	1,330,160	17,979	31	1,411,365	1,429,375	(18,845)
331,930	61,476	1,177	1,342,713	1,405,366	18,996	33	1,491,163	1,510,192	(19,911)
9,283	1,719	33	37,552	39,304	531	1	41,704	42,236	(557)
1,083,097	200,597	3,840	4,381,316	4,585,753	61,984	108	4,865,713	4,927,805	(64,970)
16,312	3,021	58	65,986	69,065	934	2	73,282	74,218	(979)
136,529	25,286	484	552,284	578,054	7,813	14	613,345	621,172	(8,190)
1,588	294	6	6,426	6,726	91	-	7,136	7,227	(95)
24,435	4,525	87	98,843	103,455	1,398	2	109,771	111,171	(1,466)
16,692	3,091	59	67,521	70,671	955	2	74,986	75,943	(1,001)
11,708	2,168	42	47,360	49,570	670	1	52,596	53,267	(702)
928	172	3	3,756	3,931	53	-	4,171	4,224	(56)
3,831	709	14	15,495	16,218	219	-	17,208	17,427	(230)
383	71	1	1,550	1,622	22	-	1,721	1,743	(23)
1,718	318	6	6,949	7,273	98	-	7,718	7,816	(103)
182	34	1	737	772	10	-	818	828	(11)
84,005	15,558	298	339,816	355,672	4,807	8	377,386	382,201	(5,039)
1,112,393	206,022	3,943	4,499,824	4,709,789	63,660	111	4,997,322	5,061,093	(66,727)
153,711	28,468	545	621,788	650,801	8,797	15	690,533	699,345	(9,220)
21,707	4,020	77	87,809	91,906	1,242	2	97,517	98,761	(1,302)
190,867	35,350	677	772,089	808,116	10,923	19	857,451	868,393	(11,449)
8,204	1,519	29	33,185	34,733	469	1	36,854	37,324	(492)
5,809	1,076	21	23,500	24,597	332	1	26,098	26,431	(348)
13,026	2,412	46	52,691	55,149	745	1	58,516	59,262	(781)
65,447	12,121	232	264,746	277,099	3,745	7	294,016	297,768	(3,926)
42,991	7,962	152	173,905	182,019	2,460	4	193,132	195,596	(2,579)
9,345	1,731	33	37,803	39,567	535	1	41,982	42,518	(561)
1,909	354	7	7,723	8,084	109	-	8,576	8,685	(115)
1,027	190	4	4,156	4,350	59	-	4,615	4,674	(62)
411,193	76,156	1,458	1,663,348	1,740,962	23,532	41	1,847,247	1,870,820	(24,666)
575,397	106,567	2,040	2,327,580	2,436,187	32,929	57	2,584,916	2,617,902	(34,515)
13,859	2,567	49	56,063	58,679	793	1	62,261	63,055	(831)
22,413	4,151	79	90,666	94,896	1,283	2	100,690	101,975	(1,344)
1,436	266	5	5,809	6,080	82	-	6,451	6,533	(86)
66,466	12,310	236	268,867	281,413	3,804	7	298,593	302,404	(3,987)
50,097	9,278	178	202,652	212,108	2,867	5	225,057	227,929	(3,005)
1,287	238	5	5,207	5,450	74	-	5,783	5,857	(77)
18,873	3,495	67	76,346	79,908	1,080	2	84,787	85,869	(1,132)
1,401,640	259,593	4,969	5,669,876	5,934,438	80,213	140	6,296,734	6,377,087	(84,078)
2,347	435	8	9,495	9,938	134	-	10,544	10,678	(141)
1,038,365	192,312	3,681	4,200,368	4,396,361	59,424	103	4,664,758	4,724,285	(62,287)
380,335	70,441	1,348	1,538,521	1,610,310	21,766	38	1,708,619	1,730,423	(22,815)
420,770	77,929	1,492	1,702,087	1,781,508	24,080	42	1,890,269	1,914,391	(25,240)
310,324	57,474	1,100	1,255,314	1,313,888	17,759	31	1,394,101	1,411,891	(18,615)
475,681	88,099	1,686	1,924,213	2,013,998	27,222	47	2,136,953	2,164,222	(28,534)
651,574	120,676	2,310	2,635,730	2,758,716	37,288	65	2,927,135	2,964,488	(39,085)
18,962	3,512	67	76,706	80,285	1,085	2	85,187	86,274	(1,137)
3,351	621	12	13,555	14,188	192	-	15,054	15,246	(201)
139,954	25,920	496	566,137	592,553	8,009	14	628,729	636,752	(8,395)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
49302	CITY OF SABULA	21,593	0.002703%	107,300	199,912
49303	CITY OF PRESTON	32,094	0.004018%	159,485	297,140
49304	CITY OF BELLEVUE	92,310	0.011557%	458,717	854,645
49307	CITY OF BALDWIN	1,526	0.000191%	7,585	14,131
49308	CITY OF MILES	8,484	0.001062%	42,160	78,548
49309	CITY OF LA MOTTE	2,014	0.000252%	10,008	18,647
49311	CITY OF ANDREW	6,075	0.000761%	30,187	56,242
49312	CITY OF MONMOUTH	1,340	0.000168%	6,657	12,402
49316	CITY OF SPRINGBROOK	1,705	0.000214%	8,474	15,788
49317	CITY OF SPRAGUEVILLE	865	0.000108%	4,297	8,006
49560	ANDREW COMMUNITY SCHOOL DISTRICT	158,471	0.019840%	787,487	1,467,182
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	467,860	0.058576%	2,324,932	4,331,628
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	1,008,983	0.126324%	5,013,930	9,341,555
49601	WASTE AUTHORITY OF JACKSON COUNTY	21,577	0.002701%	107,220	199,764
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	98,626	0.012348%	490,100	913,115
50001	STATE - DEPT OF CORRECTIONS/NEWTON	154,366	0.019326%	767,087	1,429,176
50201	JASPER COUNTY	717,836	0.089873%	3,567,132	6,645,996
50204	JASPER COUNTY AGRICULTURAL EXT	30,711	0.003845%	152,612	284,334
50210	JASPER CO SOIL & WATER CONS DIST	1,141	0.000143%	5,671	10,566
50301	CITY OF COLFAX	48,092	0.006021%	238,982	445,252
50302	CITY OF MINGO	8,432	0.001056%	41,903	78,071
50303	CITY OF NEWTON	496,107	0.062112%	2,465,299	4,593,148
50304	CITY OF KELLOGG	9,457	0.001184%	46,996	87,560
50307	CITY OF MONROE	28,230	0.003534%	140,281	261,360
50310	CITY OF PRAIRIE CITY	38,760	0.004853%	192,609	358,855
50311	CITY OF SULLY	12,303	0.001540%	61,135	113,901
50312	CITY OF BAXTER	19,327	0.002420%	96,041	178,936
50314	CITY OF LYNNVILLE	8,289	0.001038%	41,190	76,743
50316	CITY OF REASNOR	1,246	0.000156%	6,192	11,537
50317	CITY OF LAMBS GROVE	771	0.000097%	3,833	7,142
50318	CITY OF VALERIA	45	0.000006%	225	420
50556	BAXTER COMMUNITY SCHOOL DISTRICT	336,476	0.042127%	1,672,049	3,115,228
50559	NEWTON COMMUNITY SCHOOL DISTRICT	2,054,226	0.257188%	10,208,042	19,018,810
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	369,388	0.046247%	1,835,594	3,419,932
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	530,970	0.066477%	2,638,546	4,915,928
50566	PCM COMMUNITY SCHOOL DISTRICT	746,984	0.093522%	3,711,977	6,915,860
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	563,951	0.070606%	2,802,434	5,221,272
51201	JEFFERSON COUNTY	336,937	0.042184%	1,674,336	3,119,488
51202	JEFFERSON COUNTY HEALTH CENTER	2,073,068	0.259547%	10,301,673	19,193,256
51204	JEFFERSON COUNTY AGRI	6,430	0.000805%	31,951	59,529
51301	CITY OF FAIRFIELD	251,085	0.031436%	1,247,715	2,324,643
51302	CITY OF LOCKRIDGE	2,047	0.000256%	10,170	18,948
51305	CITY OF LIBERTYVILLE	3,059	0.000383%	15,202	28,324
51306	CITY OF BATAVIA	6,802	0.000852%	33,800	62,973
51307	CITY OF PACKWOOD	973	0.000122%	4,833	9,004
51308	CITY OF PLEASANT PLAIN	396	0.000050%	1,970	3,671
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,198,516	0.150054%	5,955,775	11,096,325
51601	SOUTH IOWA AREA CRIME COMMISSION	26,110	0.003269%	129,746	241,733
52003	UNIVERSITY OF IOWA	18,270,621	2.287473%	90,791,999	169,156,412
52201	JOHNSON COUNTY	2,257,117	0.282590%	11,216,269	20,897,258

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	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
25,683	4,757	91	103,890	108,738	1,470	3	115,376	116,849	(1,541)
38,173	7,070	135	154,418	161,623	2,185	4	171,490	173,679	(2,290)
109,796	20,335	389	444,142	464,866	6,283	11	493,247	499,541	(6,586)
1,815	336	6	7,344	7,686	104	-	8,156	8,260	(109)
10,091	1,869	36	40,820	42,725	577	1	45,333	45,911	(605)
2,396	444	8	9,690	10,142	137	-	10,762	10,899	(144)
7,225	1,338	26	29,228	30,592	413	1	32,459	32,873	(433)
1,593	295	6	6,445	6,746	91	-	7,158	7,249	(96)
2,028	376	7	8,205	8,588	116	-	9,112	9,228	(122)
1,029	190	4	4,160	4,354	59	-	4,620	4,679	(62)
188,488	34,909	668	762,466	798,043	10,787	19	846,764	857,570	(11,307)
556,481	103,064	1,973	2,251,063	2,356,100	31,846	55	2,499,940	2,531,841	(33,381)
1,200,103	222,267	4,254	4,854,626	5,081,147	68,680	120	5,391,351	5,460,151	(71,989)
25,664	4,753	91	103,814	108,658	1,469	3	115,291	116,763	(1,539)
117,307	21,726	416	474,529	496,671	6,713	12	526,992	533,717	(7,037)
183,605	34,005	651	742,715	777,371	10,507	18	824,829	835,354	(11,014)
853,807	158,131	3,027	3,453,796	3,614,954	48,862	85	3,835,646	3,884,593	(51,216)
36,528	6,765	129	147,763	154,657	2,090	4	164,100	166,194	(2,191)
1,357	251	5	5,491	5,747	78	-	6,098	6,176	(81)
57,201	10,594	203	231,389	242,186	3,274	6	256,971	260,251	(3,431)
10,030	1,858	36	40,572	42,466	574	1	45,057	45,632	(602)
590,079	109,286	2,092	2,386,970	2,498,348	33,769	59	2,650,873	2,684,701	(35,396)
11,249	2,083	40	45,503	47,626	644	1	50,534	51,179	(675)
33,577	6,219	119	135,824	142,162	1,922	3	150,840	152,765	(2,014)
46,102	8,538	163	186,490	195,191	2,638	5	207,108	209,751	(2,765)
14,633	2,710	52	59,192	61,954	837	1	65,737	66,575	(878)
22,988	4,257	81	92,990	97,328	1,316	2	103,270	104,588	(1,379)
9,859	1,826	35	39,882	41,743	564	1	44,291	44,856	(591)
1,482	274	5	5,995	6,274	85	-	6,658	6,743	(89)
918	170	3	3,712	3,885	53	-	4,122	4,175	(55)
54	10	-	218	228	3	-	242	245	(3)
400,211	74,122	1,419	1,618,924	1,694,465	22,903	40	1,797,911	1,820,854	(24,007)
2,443,334	452,521	8,661	9,883,709	10,344,891	139,827	243	10,976,447	11,116,517	(146,564)
439,356	81,372	1,557	1,777,273	1,860,202	25,144	44	1,973,767	1,998,955	(26,355)
631,546	116,966	2,239	2,554,713	2,673,918	36,142	63	2,837,161	2,873,366	(37,884)
888,476	164,552	3,150	3,594,039	3,761,741	50,846	89	3,991,394	4,042,329	(53,296)
670,773	124,232	2,378	2,713,394	2,840,004	38,387	67	3,013,386	3,051,840	(40,237)
400,759	74,223	1,421	1,621,138	1,696,782	22,935	40	1,800,370	1,823,345	(24,040)
2,465,745	456,672	8,741	9,974,365	10,439,778	141,110	246	11,077,127	11,218,483	(147,909)
7,648	1,416	27	30,936	32,379	438	1	34,356	34,795	(459)
298,645	55,311	1,059	1,208,072	1,264,442	17,091	30	1,341,636	1,358,757	(17,914)
2,434	451	9	9,847	10,307	139	-	10,936	11,075	(146)
3,639	674	13	14,719	15,406	208	-	16,347	16,555	(218)
8,090	1,498	29	32,726	34,253	463	1	36,344	36,808	(485)
1,157	214	4	4,679	4,897	66	-	5,197	5,263	(69)
472	87	2	1,908	1,997	27	-	2,119	2,146	(28)
1,425,538	264,019	5,053	5,766,546	6,035,618	81,581	142	6,404,093	6,485,816	(85,511)
31,055	5,752	110	125,624	131,486	1,777	3	139,513	141,293	(1,863)
21,731,413	4,024,800	77,037	87,907,326	92,009,164	1,243,649	2,167	97,626,319	98,872,134	(1,303,568)
2,684,657	497,216	9,517	10,859,902	11,366,635	153,638	268	12,060,568	12,214,474	(161,040)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	50,571	0.006331%	251,303	468,207
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	8,693	0.001088%	43,200	80,486
52302	CITY OF IOWA CITY	3,182,349	0.398429%	15,814,014	29,463,410
52303	CITY OF CORALVILLE	861,426	0.107850%	4,280,676	7,975,415
52304	CITY OF LONE TREE	16,115	0.002018%	80,080	149,199
52305	CITY OF SOLON	78,604	0.009841%	390,608	727,749
52308	CITY OF OXFORD	17,543	0.002196%	87,174	162,416
52310	CITY OF HILLS	9,425	0.001180%	46,836	87,262
52311	CITY OF UNIVERSITY HEIGHTS	5,127	0.000642%	25,480	47,472
52312	CITY OF TIFFIN	81,257	0.010173%	403,789	752,308
52314	LONE TREE HOUSING COMMISSION	3,974	0.000498%	19,748	36,792
52315	CITY OF NORTH LIBERTY	533,550	0.066800%	2,651,363	4,939,808
52316	CITY OF SWISHER	12,673	0.001587%	62,974	117,329
52317	CITY OF SHUEYVILLE	1,706	0.000214%	8,476	15,792
52564	SOLON COMMUNITY SCHOOL DISTRICT	963,067	0.120576%	4,785,759	8,916,445
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	12,345,987	1.545712%	61,350,781	114,303,882
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	255,485	0.031987%	1,269,578	2,365,377
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	2,186,917	0.273801%	10,867,425	20,247,320
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	106,589	0.013345%	529,672	986,843
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	149,115	0.018669%	740,996	1,380,565
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	880,454	0.110232%	4,375,231	8,151,582
53201	JONES COUNTY	473,726	0.059310%	2,354,080	4,385,934
53203	JONES COUNTY AGRI	9,307	0.001165%	46,250	86,170
53301	CITY OF OXFORD JUNCTION	10,676	0.001337%	53,052	98,842
53302	CITY OF WYOMING	11,935	0.001494%	59,309	110,499
53303	CITY OF ONSLOW	3,318	0.000415%	16,487	30,718
53304	CITY OF ANAMOSA	102,346	0.012814%	508,587	947,560
53305	CITY OF MONTICELLO	79,457	0.009948%	394,847	735,648
53307	CITY OF OLIN	12,384	0.001550%	61,538	114,654
53308	CITY OF MARTELLE	3,355	0.000420%	16,674	31,066
53314	CITY OF MORLEY	1,356	0.000170%	6,741	12,559
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	88,490	0.011079%	439,733	819,275
53546	MONTICELLO COMM SCH DIST	809,183	0.101309%	4,021,064	7,491,727
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	423,777	0.053057%	2,105,870	3,923,490
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	884,855	0.110783%	4,397,102	8,192,329
53601	JONES CO SOLID WASTE MANGT COMM	13,261	0.001660%	65,896	122,772
53602	ADVANCEMENT SERVICES	74,886	0.009376%	372,129	693,321
54201	KEOKUK COUNTY	265,372	0.033224%	1,318,711	2,456,918
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	11,834	0.001482%	58,804	109,559
54205	KEOKUK COUNTY HEALTH CENTER	610,000	0.076372%	3,031,268	5,647,618
54301	CITY OF SIGOURNEY	42,809	0.005360%	212,732	396,345
54302	CITY OF WHAT CHEER	12,006	0.001503%	59,661	111,156
54304	CITY OF KEOTA	15,726	0.001969%	78,149	145,602
54305	CITY OF SOUTH ENGLISH	2,762	0.000346%	13,724	25,570
54306	CITY OF THORNBURG	283	0.000035%	1,407	2,622
54307	CITY OF RICHLAND	9,607	0.001203%	47,739	88,943
54308	CITY OF HEDRICK	8,804	0.001102%	43,751	81,514
54309	CITY OF DELTA	5,285	0.000662%	26,264	48,933
54312	CITY OF OLLIE	834	0.000104%	4,144	7,720
54313	CITY OF MARTINSBURG	519	0.000065%	2,580	4,807

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	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
60,150	11,140	213	243,318	254,671	3,442	6	270,219	273,667	(3,608)
10,340	1,915	37	41,827	43,779	592	1	46,452	47,045	(620)
3,785,145	701,033	13,418	15,311,566	16,026,017	216,617	377	17,004,406	17,221,400	(227,053)
1,024,596	189,762	3,632	4,144,669	4,338,063	58,636	102	4,602,902	4,661,640	(61,461)
19,168	3,550	68	77,536	81,154	1,097	2	86,108	87,207	(1,150)
93,493	17,316	331	378,197	395,844	5,350	9	420,010	425,369	(5,608)
20,865	3,864	74	84,404	88,342	1,194	2	93,736	94,932	(1,252)
11,210	2,076	40	45,348	47,464	642	1	50,362	51,005	(672)
6,099	1,130	22	24,670	25,822	349	1	27,398	27,748	(366)
96,648	17,900	343	390,960	409,203	5,531	10	434,184	439,725	(5,797)
4,727	875	17	19,120	20,012	270	-	21,234	21,504	(284)
634,614	117,535	2,250	2,567,123	2,686,908	36,318	63	2,850,943	2,887,324	(38,068)
15,073	2,792	53	60,974	63,819	863	2	67,715	68,580	(904)
2,029	376	7	8,207	8,590	116	-	9,114	9,230	(122)
1,145,490	212,152	4,061	4,633,705	4,849,918	65,554	114	5,146,005	5,211,673	(68,713)
14,684,545	2,719,674	52,056	59,401,524	62,173,255	840,370	1,465	65,968,929	66,810,763	(880,859)
303,878	56,280	1,077	1,229,241	1,286,598	17,390	30	1,365,145	1,382,565	(18,228)
2,601,160	481,752	9,221	10,522,142	11,013,115	148,860	259	11,685,465	11,834,584	(156,032)
126,779	23,480	449	512,843	536,772	7,255	13	569,543	576,811	(7,605)
177,360	32,848	629	717,453	750,930	10,150	18	796,774	806,942	(10,639)
1,047,228	193,953	3,712	4,236,220	4,433,885	59,931	104	4,704,574	4,764,609	(62,818)
563,458	104,356	1,997	2,279,285	2,385,638	32,246	56	2,531,282	2,563,584	(33,799)
11,070	2,050	39	44,781	46,870	634	1	49,732	50,367	(664)
12,698	2,352	45	51,366	53,763	727	1	57,045	57,773	(762)
14,196	2,629	50	57,424	60,103	812	1	63,773	64,586	(852)
3,946	731	14	15,964	16,709	226	-	17,729	17,955	(237)
121,732	22,546	432	492,428	515,406	6,967	12	546,871	553,850	(7,302)
94,508	17,504	335	382,302	400,141	5,409	9	424,569	429,987	(5,669)
14,729	2,728	52	59,583	62,363	843	1	66,171	67,015	(884)
3,991	739	14	16,145	16,898	228	-	17,930	18,158	(239)
1,613	299	6	6,527	6,832	92	-	7,248	7,340	(97)
105,252	19,493	373	425,761	445,627	6,023	10	472,833	478,866	(6,314)
962,457	178,253	3,412	3,893,306	4,074,971	55,080	96	4,323,748	4,378,924	(57,733)
504,048	93,353	1,787	2,038,962	2,134,102	28,846	50	2,264,389	2,293,285	(30,236)
1,052,463	194,923	3,731	4,257,396	4,456,050	60,231	105	4,728,091	4,788,427	(63,132)
15,772	2,921	56	63,802	66,779	903	2	70,856	71,761	(946)
89,070	16,496	316	360,305	377,117	5,097	9	400,141	405,247	(5,343)
315,639	58,458	1,119	1,276,813	1,336,390	18,063	31	1,417,977	1,436,071	(18,934)
14,075	2,607	50	56,936	59,593	805	1	63,231	64,037	(844)
725,546	134,376	2,572	2,934,958	3,071,906	41,522	72	3,259,446	3,301,040	(43,522)
50,918	9,430	181	205,973	215,584	2,914	5	228,745	231,664	(3,054)
14,280	2,645	51	57,765	60,461	817	1	64,152	64,970	(857)
18,705	3,464	66	75,666	79,196	1,070	2	84,032	85,104	(1,122)
3,285	608	12	13,288	13,908	188	-	14,757	14,945	(197)
337	62	1	1,363	1,426	19	-	1,513	1,532	(20)
11,426	2,116	41	46,222	48,379	654	1	51,332	51,987	(685)
10,472	1,939	37	42,361	44,337	599	1	47,045	47,645	(628)
6,286	1,164	22	25,430	26,616	360	1	28,241	28,602	(377)
992	184	4	4,012	4,200	57	-	4,456	4,513	(59)
618	114	2	2,498	2,614	35	-	2,774	2,809	(37)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
54314	CITY OF KESWICK	2,144	0.000268%	10,653	19,848
54318	CITY OF HARPER	425	0.000053%	2,111	3,933
54319	CITY OF WEBSTER	670	0.000084%	3,331	6,206
54320	CITY OF HAYESVILLE	45	0.000006%	223	416
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	380,549	0.047645%	1,891,057	3,523,266
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	161,945	0.020275%	804,753	1,499,351
54583	KEOTA COMMUNITY SCHOOL DISTRICT	211,414	0.026469%	1,050,579	1,957,354
54585	PEKIN COMMUNITY SCHOOL DISTRICT	526,863	0.065963%	2,618,137	4,877,903
55201	KOSSUTH COUNTY	485,748	0.060815%	2,413,823	4,497,242
55203	KOSSUTH COUNTY AGRICULTURE	9,503	0.001190%	47,223	87,983
55205	KOSSUTH REGIONAL HEALTH CENTER	1,263,129	0.158143%	6,276,852	11,694,530
55301	CITY OF ALGONA	159,942	0.020025%	794,797	1,480,803
55302	CITY OF LAKOTA	7,616	0.000953%	37,845	70,510
55303	CITY OF WESLEY	15,372	0.001925%	76,386	142,316
55304	CITY OF FENTON	9,329	0.001168%	46,361	86,376
55305	CITY OF SWEA CITY	14,018	0.001755%	69,660	129,785
55306	CITY OF BANCROFT	35,622	0.004460%	177,015	329,800
55307	CITY OF WHITTEMORE	23,368	0.002926%	116,124	216,352
55309	CITY OF BURT	17,193	0.002153%	85,437	159,179
55313	CITY OF LEDYARD	2,586	0.000324%	12,852	23,945
55314	CITY OF TITONKA	15,969	0.001999%	79,357	147,851
55315	CITY OF LONE ROCK	2,661	0.000333%	13,225	24,639
55320	LAKOTA PUBLIC LIBRARY	1,837	0.000230%	9,127	17,005
55321	CITY OF LU VERNE	8,994	0.001126%	44,695	83,271
55548	ALGONA COMMUNITY SCHOOL DISTRICT	1,004,526	0.125766%	4,991,781	9,300,288
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	73,742	0.009232%	366,443	682,727
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	230,260	0.028828%	1,144,227	2,131,833
55701	ALGONA MUNICIPAL UTILITIES	257,186	0.032200%	1,278,030	2,381,124
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	215,541	0.026986%	1,071,083	1,995,557
56201	LEE COUNTY	758,470	0.094960%	3,769,058	7,022,208
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	14,979	0.001875%	74,434	138,679
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	63,430	0.007941%	315,201	587,257
56301	CITY OF KEOKUK	293,807	0.036785%	1,460,013	2,720,180
56302	CITY OF DONNELLSON	18,522	0.002319%	92,043	171,487
56303	CITY OF FORT MADISON	294,058	0.036816%	1,461,261	2,722,505
56304	CITY OF WEST POINT	39,028	0.004886%	193,939	361,332
56310	CITY OF MONTROSE	14,629	0.001832%	72,697	135,442
56312	CITY OF FRANKLIN	132	0.000017%	657	1,224
56313	CITY OF ST PAUL	204	0.000026%	1,013	1,888
56314	KEOKUK HOUSING AUTHORITY	40,293	0.005045%	200,226	373,045
56315	FT MADISON HOUSING AUTHORITY	22,696	0.002842%	112,785	210,132
56317	CITY OF HOUGHTON	343	0.000043%	1,703	3,173
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,336,372	0.167313%	6,640,818	12,372,643
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	788,191	0.098681%	3,916,749	7,297,375
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,454,813	0.182142%	7,229,388	13,469,220
56601	SOUTHEAST IOWA PLANNING COMMISSION	119,746	0.014992%	595,054	1,108,658
56702	KEOKUK MUNICIPAL WATER WORKS	126,979	0.015898%	630,995	1,175,620
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	983,229	0.123100%	4,885,947	9,103,107
57202	LINN COUNTY	3,588,218	0.449243%	17,830,894	33,221,100
57204	LINN COUNTY ASSESSOR	83,685	0.010477%	415,855	774,787

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,550	472	9	10,315	10,796	146	-	11,455	11,601	(153)
505	94	2	2,044	2,140	29	-	2,270	2,299	(30)
797	148	3	3,225	3,376	46	-	3,582	3,628	(48)
53	10	-	216	226	3	-	240	243	(3)
452,632	83,830	1,605	1,830,973	1,916,408	25,903	45	2,033,405	2,059,353	(27,151)
192,621	35,675	683	779,184	815,542	11,023	19	865,330	876,372	(11,554)
251,460	46,572	891	1,017,199	1,064,662	14,391	25	1,129,660	1,144,076	(15,084)
626,661	116,062	2,221	2,534,952	2,653,235	35,863	62	2,815,216	2,851,141	(37,591)
577,758	107,004	2,048	2,337,130	2,446,182	33,064	58	2,595,522	2,628,644	(34,657)
11,303	2,093	40	45,723	47,856	647	1	50,778	51,426	(678)
1,502,389	278,252	5,326	6,077,422	6,361,000	85,979	150	6,749,339	6,835,468	(90,121)
190,238	35,233	674	769,545	805,452	10,887	19	854,625	865,531	(11,411)
9,058	1,678	32	36,643	38,353	518	1	40,694	41,213	(543)
18,283	3,386	65	73,959	77,410	1,046	2	82,136	83,184	(1,097)
11,097	2,055	39	44,888	46,982	635	1	49,851	50,487	(666)
16,673	3,088	59	67,447	70,594	954	2	74,904	75,860	(1,000)
42,369	7,847	150	171,391	179,388	2,425	4	190,339	192,768	(2,542)
27,795	5,148	99	112,434	117,681	1,591	3	124,865	126,459	(1,667)
20,450	3,787	72	82,722	86,581	1,170	2	91,868	93,040	(1,227)
3,076	570	11	12,444	13,025	176	-	13,819	13,995	(185)
18,994	3,518	67	76,835	80,420	1,087	2	85,330	86,419	(1,139)
3,165	586	11	12,804	13,401	181	-	14,220	14,401	(190)
2,185	405	8	8,837	9,250	125	-	9,814	9,939	(131)
10,698	1,981	38	43,275	45,294	612	1	48,059	48,672	(642)
1,194,802	221,285	4,236	4,833,180	5,058,701	68,376	119	5,367,535	5,436,030	(71,671)
87,710	16,244	311	354,800	371,355	5,019	9	394,027	399,055	(5,261)
273,875	50,723	971	1,107,873	1,159,567	15,673	27	1,230,359	1,246,059	(16,429)
305,901	56,655	1,084	1,237,424	1,295,163	17,506	30	1,374,233	1,391,769	(18,350)
256,368	47,481	909	1,037,052	1,085,442	14,671	26	1,151,708	1,166,405	(15,378)
902,138	167,082	3,198	3,649,306	3,819,586	51,628	90	4,052,771	4,104,489	(54,115)
17,816	3,300	63	72,069	75,432	1,020	2	80,037	81,059	(1,069)
75,445	13,973	267	305,186	319,426	4,318	8	338,928	343,254	(4,526)
349,460	64,722	1,239	1,413,625	1,479,586	19,999	35	1,569,915	1,589,949	(20,962)
22,031	4,080	78	89,119	93,277	1,261	2	98,972	100,235	(1,322)
349,758	64,778	1,240	1,414,833	1,480,851	20,016	35	1,571,256	1,591,307	(20,980)
46,420	8,597	165	187,777	196,539	2,657	5	208,538	211,200	(2,785)
17,400	3,223	62	70,387	73,672	996	2	78,169	79,167	(1,044)
157	29	1	636	666	9	-	706	715	(9)
243	45	1	981	1,027	14	-	1,090	1,104	(15)
47,925	8,876	170	193,864	202,910	2,743	5	215,298	218,046	(2,875)
26,995	5,000	96	109,201	114,297	1,545	3	121,275	122,823	(1,619)
408	75	1	1,649	1,725	23	-	1,831	1,854	(24)
1,589,505	294,387	5,635	6,429,824	6,729,846	90,964	158	7,140,702	7,231,824	(95,347)
937,489	173,629	3,323	3,792,305	3,969,257	53,651	93	4,211,580	4,265,324	(56,236)
1,730,382	320,478	6,134	6,999,694	7,326,306	99,027	172	7,773,577	7,872,776	(103,798)
142,429	26,379	505	576,148	603,032	8,151	14	639,847	648,012	(8,544)
151,031	27,972	535	610,947	639,454	8,643	15	678,493	687,151	(9,060)
1,169,470	216,593	4,146	4,730,709	4,951,448	66,927	117	5,253,734	5,320,778	(70,151)
4,267,893	790,441	15,129	17,264,365	18,069,935	244,244	425	19,173,105	19,417,774	(256,011)
99,536	18,435	353	402,642	421,430	5,696	10	447,158	452,864	(5,971)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
57205	LINN COUNTY AGRI	38,111	0.004771%	189,384	352,844
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	110,636	0.013852%	549,785	1,024,315
57301	CITY OF CEDAR RAPIDS	6,173,584	0.772930%	30,678,325	57,157,409
57302	CITY OF CENTRAL CITY	33,859	0.004239%	168,257	313,483
57303	CITY OF COGGON	14,140	0.001770%	70,266	130,913
57304	CITY OF LISBON	48,168	0.006031%	239,361	445,957
57305	CITY OF MOUNT VERNON	127,692	0.015987%	634,539	1,182,222
57307	CITY OF SPRINGVILLE	24,174	0.003027%	120,129	223,814
57308	CITY OF MARION	910,554	0.114001%	4,524,807	8,430,260
57309	CITY OF CENTER POINT	53,298	0.006673%	264,853	493,452
57310	CITY OF WALKER	14,226	0.001781%	70,693	131,710
57311	CITY OF PRAIRIEBURG	1,386	0.000173%	6,886	12,830
57313	MARION MUNICIPAL WATER DEPARTMENT	107,248	0.013427%	532,944	992,939
57314	CITY OF ALBURNETT	11,287	0.001413%	56,088	104,499
57315	CITY OF PALO	26,375	0.003302%	131,064	244,188
57316	CITY OF BERTRAM	1,197	0.000150%	5,948	11,081
57317	CITY OF ROBINS	31,934	0.003998%	158,689	295,656
57318	CITY OF ELY	57,495	0.007198%	285,710	532,312
57319	CITY OF HIAWATHA	210,562	0.026362%	1,046,342	1,949,461
57323	CITY OF FAIRFAX	64,450	0.008069%	320,269	596,700
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,535,047	1.694582%	67,259,561	125,312,650
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,723,087	0.215730%	8,562,519	15,953,002
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	459,641	0.057547%	2,284,091	4,255,535
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	1,056,470	0.132270%	5,249,905	9,781,205
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	4,341,904	0.543604%	21,576,175	40,199,009
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	306,938	0.038429%	1,525,265	2,841,752
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	6,200,110	0.776251%	30,810,141	57,402,999
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,096,768	0.137315%	5,450,156	10,154,296
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	253,565	0.031746%	1,260,039	2,347,603
57582	LISBON COMMUNITY SCHOOL DISTRICT	482,576	0.060418%	2,398,060	4,467,874
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	375,983	0.047073%	1,868,367	3,480,992
57584	KIRKWOOD COMMUNITY COLLEGE	2,157,140	0.270073%	10,719,455	19,971,633
57603	AEA 10 - GRANT WOOD	3,281,375	0.410827%	16,306,103	30,380,231
57702	COGGON MUNICIPAL LIGHT PLANT	5,097	0.000638%	25,328	47,190
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	230,873	0.028905%	1,147,275	2,137,511
58201	LOUISA COUNTY	289,593	0.036257%	1,439,070	2,681,161
58203	LOUISA COUNTY AGRI EXT DISTRICT	18,504	0.002317%	91,952	171,318
58205	LOUISA COUNTY ASSESSOR	17,833	0.002233%	88,616	165,102
58301	CITY OF WAPELLO	32,879	0.004116%	163,384	304,405
58302	CITY OF MORNING SUN	17,534	0.002195%	87,130	162,334
58303	CITY OF COLUMBUS JUNCTION	29,069	0.003639%	144,453	269,132
58305	CITY OF GRANDVIEW	7,393	0.000926%	36,736	68,444
58306	CITY OF COLUMBUS CITY	2,498	0.000313%	12,411	23,123
58307	CITY OF COTTER	165	0.000021%	821	1,529
58308	CITY OF FREDONIA	1,551	0.000194%	7,707	14,360
58311	CITY OF OAKVILLE	4,132	0.000517%	20,534	38,258
58314	CITY OF LETTS	4,822	0.000604%	23,962	44,644
58316	COLUMBUS JUNCTION POLICE DEPT	19	0.000002%	94	175
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	436,609	0.054663%	2,169,634	4,042,290
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	455,231	0.056995%	2,262,175	4,214,703

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	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
45,330	8,395	161	183,366	191,922	2,594	5	203,639	206,238	(2,719)
131,593	24,372	466	532,317	557,155	7,531	13	591,169	598,713	(7,894)
7,342,975	1,359,968	26,030	29,703,603	31,089,602	420,226	734	32,987,620	33,408,579	(440,472)
40,273	7,459	143	162,911	170,513	2,305	4	180,922	183,231	(2,416)
16,818	3,115	60	68,033	71,208	962	2	75,555	76,519	(1,009)
57,292	10,611	203	231,755	242,569	3,279	6	257,378	260,663	(3,437)
151,879	28,129	538	614,378	643,045	8,692	15	682,304	691,011	(9,111)
28,753	5,325	102	116,312	121,739	1,645	3	129,171	130,819	(1,725)
1,083,030	200,584	3,839	4,381,044	4,585,467	61,980	108	4,865,410	4,927,498	(64,966)
63,393	11,741	225	256,438	268,404	3,628	6	284,789	288,423	(3,803)
16,921	3,134	60	68,447	71,641	968	2	76,015	76,985	(1,015)
1,648	305	6	6,668	6,979	94	-	7,405	7,499	(99)
127,562	23,625	452	516,011	540,088	7,300	13	573,061	580,374	(7,652)
13,425	2,486	48	54,306	56,840	768	1	60,310	61,079	(805)
31,371	5,810	111	126,900	132,821	1,795	3	140,930	142,728	(1,882)
1,424	264	5	5,759	6,028	81	-	6,396	6,477	(85)
37,983	7,035	135	153,647	160,817	2,174	4	170,634	172,812	(2,278)
68,386	12,665	242	276,632	289,539	3,914	7	307,217	311,138	(4,102)
250,446	46,384	888	1,013,097	1,060,369	14,333	25	1,125,105	1,139,463	(15,023)
76,658	14,198	272	310,094	324,564	4,387	8	344,378	348,773	(4,598)
16,098,834	2,981,609	57,069	65,122,568	68,161,247	921,307	1,606	72,322,489	73,245,401	(965,696)
2,049,472	379,575	7,265	8,290,468	8,677,308	117,287	204	9,207,058	9,324,549	(122,938)
546,706	101,253	1,938	2,211,520	2,314,711	31,287	54	2,456,024	2,487,365	(32,794)
1,256,585	232,728	4,455	5,083,104	5,320,287	71,912	125	5,645,089	5,717,126	(75,377)
5,164,340	956,469	18,307	20,890,650	21,865,426	295,546	515	23,200,311	23,496,372	(309,785)
365,078	67,615	1,294	1,476,804	1,545,713	20,893	36	1,640,079	1,661,008	(21,899)
7,374,526	1,365,811	26,142	29,831,232	31,223,186	422,031	737	33,129,359	33,552,126	(442,365)
1,304,516	241,605	4,624	5,276,992	5,523,221	74,655	130	5,860,413	5,935,198	(78,252)
301,595	55,857	1,069	1,220,004	1,276,930	17,260	30	1,354,887	1,372,177	(18,091)
573,985	106,306	2,035	2,321,868	2,430,209	32,848	57	2,578,572	2,611,477	(34,431)
447,201	82,824	1,585	1,809,005	1,893,414	25,592	45	2,009,007	2,034,644	(26,826)
2,565,743	475,192	9,095	10,378,873	10,863,160	146,833	256	11,526,356	11,673,445	(153,907)
3,902,928	722,848	13,836	15,788,020	16,524,704	223,357	389	17,533,537	17,757,283	(234,119)
6,062	1,123	21	24,524	25,668	347	1	27,235	27,583	(364)
274,605	50,859	973	1,110,823	1,162,655	15,715	27	1,233,635	1,249,377	(16,472)
344,447	63,794	1,221	1,393,347	1,458,362	19,712	34	1,547,395	1,567,141	(20,662)
22,009	4,076	78	89,031	93,185	1,260	2	98,874	100,136	(1,320)
21,211	3,928	75	85,800	89,803	1,214	2	95,286	96,502	(1,272)
39,107	7,243	139	158,193	165,575	2,238	4	175,683	177,925	(2,346)
20,855	3,862	74	84,362	88,298	1,193	2	93,689	94,884	(1,251)
34,575	6,404	123	139,863	146,390	1,979	3	155,326	157,308	(2,074)
8,793	1,629	31	35,569	37,229	503	1	39,502	40,006	(527)
2,971	550	11	12,017	12,578	170	-	13,345	13,515	(178)
196	36	1	795	832	11	-	883	894	(12)
1,845	342	7	7,462	7,811	106	-	8,287	8,393	(111)
4,915	910	17	19,882	20,809	281	-	22,080	22,361	(295)
5,735	1,062	20	23,201	24,283	328	1	25,766	26,095	(344)
22	4	-	91	95	1	-	101	102	(1)
519,310	96,180	1,841	2,100,700	2,198,721	29,719	52	2,332,953	2,362,724	(31,151)
541,460	100,282	1,919	2,190,300	2,292,501	30,987	54	2,432,459	2,463,500	(32,480)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	107,422	0.013449%	533,809	994,551
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	564,670	0.070696%	2,806,009	5,227,932
59201	LUCAS COUNTY	225,424	0.028223%	1,120,197	2,087,063
59203	LUCAS COUNTY AGRI	8,370	0.001048%	41,595	77,497
59204	LUCAS COUNTY HEALTH CENTER	1,013,476	0.126887%	5,036,255	9,383,149
59301	CITY OF RUSSELL	6,600	0.000826%	32,798	61,106
59302	CITY OF CHARITON	71,119	0.008904%	353,409	658,444
59304	CITY OF LUCAS	622	0.000078%	3,091	5,758
59305	CITY OF DERBY	180	0.000023%	896	1,669
59307	CITY OF WILLIAMSON	385	0.000048%	1,914	3,566
59308	CHARITON HOUSING AGENCY	6,728	0.000842%	33,433	62,290
59309	CHARITON MUNICIPAL WATER	27,370	0.003427%	136,009	253,401
59562	CHARITON COMMUNITY SCHOOL DISTRICT	841,911	0.105407%	4,183,701	7,794,738
59603	SOUTH IA AREA DETENTION SERV. AGCY.	52,315	0.006550%	259,967	484,349
60201	LYON COUNTY	365,097	0.045710%	1,814,271	3,380,205
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	10,596	0.001327%	52,657	98,106
60301	CITY OF ALVORD	3,364	0.000421%	16,715	31,143
60302	CITY OF LITTLE ROCK	9,478	0.001187%	47,100	87,753
60303	CITY OF GEORGE	18,066	0.002262%	89,777	167,265
60304	CITY OF LARCHWOOD	17,492	0.002190%	86,925	161,952
60305	CITY OF INWOOD	15,565	0.001949%	77,348	144,110
60306	CITY OF DOON	8,814	0.001104%	43,800	81,605
60307	CITY OF ROCK RAPIDS	55,443	0.006941%	275,512	513,312
60308	CITY OF LESTER	2,687	0.000336%	13,352	24,876
60309	ROCK RAPIDS PUBLIC LIBRARY	9,344	0.001170%	46,433	86,511
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	9,408	0.001178%	46,749	87,099
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	578,588	0.072439%	2,875,171	5,356,789
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	543,020	0.067986%	2,698,425	5,027,490
61201	MADISON COUNTY	401,989	0.050329%	1,997,599	3,721,767
61203	MADISON COUNTY AGRI EXT DISTRICT	14,428	0.001806%	71,699	133,584
61204	MADISON COUNTY MEMORIAL HOSPITAL	1,015,903	0.127191%	5,048,315	9,405,617
61301	CITY OF WINTERSET	194,396	0.024338%	966,010	1,799,794
61303	CITY OF EARLHAM	29,374	0.003678%	145,966	271,952
61304	CITY OF TRURO	6,462	0.000809%	32,113	59,830
61308	CITY OF ST CHARLES	5,562	0.000696%	27,638	51,493
61309	CITY OF EAST PERU	278	0.000035%	1,384	2,578
61311	CITY OF MACKSBURG	378	0.000047%	1,876	3,496
61312	CITY OF BEVINGTON	189	0.000024%	938	1,748
61313	NORTH WARD PLAZA	10,103	0.001265%	50,206	93,539
61315	CITY OF PATTERSON	566	0.000071%	2,815	5,244
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	378,623	0.047403%	1,881,487	3,505,437
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,154,588	0.144554%	5,737,483	10,689,621
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	555,252	0.069517%	2,759,207	5,140,735
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	22,415	0.002806%	111,385	207,524
62201	MAHASKA COUNTY	431,221	0.053989%	2,142,863	3,992,411
62203	MAHASKA COUNTY AGRI	12,068	0.001511%	59,967	111,726
62204	MAHASKA HEALTH PARTNERSHIP	3,055,857	0.382592%	15,185,435	28,292,292
62208	MAHASKA CO SOIL & WATER CONS DIST	8,931	0.001118%	44,382	82,689
62209	S C IA SOLID WASTE AGENCY	83,209	0.010418%	413,489	770,381
62301	CITY OF NEW SHARON	17,807	0.002229%	88,488	164,864

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan 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
127,769	23,664	453	516,849	540,966	7,312	13	573,991	581,316	(7,664)
671,629	124,390	2,381	2,716,856	2,843,627	38,436	67	3,017,230	3,055,733	(40,288)
268,124	49,658	950	1,084,606	1,135,214	15,344	27	1,204,520	1,219,891	(16,083)
9,956	1,844	35	40,274	42,153	570	1	44,726	45,297	(597)
1,205,447	223,257	4,273	4,876,242	5,103,772	68,985	120	5,415,357	5,484,462	(72,309)
7,850	1,454	28	31,756	33,238	449	1	35,266	35,716	(471)
84,590	15,667	300	342,180	358,147	4,841	8	380,012	384,861	(5,074)
740	137	3	2,992	3,132	42	-	3,323	3,365	(44)
214	40	1	867	908	12	-	963	975	(13)
458	85	2	1,853	1,940	26	-	2,058	2,084	(27)
8,002	1,482	28	32,371	33,881	458	1	35,950	36,409	(480)
32,554	6,029	115	131,688	137,832	1,863	3	146,247	148,113	(1,953)
1,001,385	185,463	3,550	4,050,775	4,239,788	57,307	100	4,498,627	4,556,034	(60,068)
62,224	11,524	221	251,707	263,452	3,561	6	279,536	283,103	(3,733)
434,253	80,426	1,539	1,756,627	1,838,592	24,851	43	1,950,839	1,975,733	(26,049)
12,604	2,334	45	50,984	53,363	721	1	56,621	57,343	(756)
4,001	741	14	16,184	16,939	229	-	17,974	18,203	(240)
11,274	2,088	40	45,603	47,731	645	1	50,645	51,291	(676)
21,488	3,980	76	86,924	90,980	1,230	2	96,535	97,767	(1,289)
20,806	3,853	74	84,163	88,090	1,191	2	93,468	94,661	(1,248)
18,514	3,429	66	74,891	78,386	1,060	2	83,171	84,233	(1,111)
10,484	1,942	37	42,409	44,388	600	1	47,097	47,698	(629)
65,945	12,213	234	266,758	279,205	3,774	7	296,251	300,032	(3,956)
3,196	592	11	12,928	13,531	183	-	14,357	14,540	(192)
11,114	2,058	39	44,958	47,055	636	1	49,929	50,566	(667)
11,190	2,072	40	45,264	47,376	640	1	50,268	50,909	(671)
688,183	127,456	2,440	2,783,820	2,913,716	39,383	69	3,091,598	3,131,050	(41,281)
645,878	119,621	2,290	2,612,690	2,734,601	36,962	64	2,901,547	2,938,573	(38,743)
478,133	88,553	1,695	1,934,131	2,024,379	27,363	48	2,147,967	2,175,378	(28,681)
17,162	3,178	61	69,421	72,660	982	2	77,096	78,080	(1,029)
1,208,334	223,791	4,283	4,887,918	5,115,992	69,151	120	5,428,324	5,497,595	(72,482)
231,218	42,823	820	935,318	978,961	13,232	23	1,038,726	1,051,981	(13,870)
34,938	6,471	124	141,328	147,923	1,999	3	156,954	158,956	(2,096)
7,686	1,424	27	31,093	32,544	440	1	34,530	34,971	(461)
6,615	1,225	23	26,760	28,008	379	1	29,718	30,098	(397)
331	61	1	1,340	1,402	19	-	1,488	1,507	(20)
449	83	2	1,817	1,902	26	-	2,018	2,044	(27)
225	42	1	908	951	13	-	1,009	1,022	(13)
12,017	2,226	43	48,610	50,879	688	1	53,985	54,674	(721)
674	125	2	2,725	2,852	39	-	3,026	3,065	(40)
450,341	83,406	1,596	1,821,708	1,906,710	25,772	45	2,023,115	2,048,932	(27,014)
1,373,289	254,342	4,868	5,555,190	5,814,400	78,591	137	6,169,369	6,248,097	(82,377)
660,427	122,315	2,341	2,671,541	2,796,197	37,795	66	2,966,905	3,004,766	(39,616)
26,660	4,938	95	107,846	112,879	1,526	3	119,770	121,299	(1,599)
512,902	94,993	1,818	2,074,779	2,171,590	29,352	51	2,304,165	2,333,568	(30,767)
14,353	2,658	51	58,062	60,771	821	1	64,481	65,303	(861)
3,634,692	673,169	12,885	14,702,959	15,389,013	208,007	362	16,328,511	16,536,880	(218,028)
10,623	1,967	38	42,972	44,977	608	1	47,723	48,332	(637)
98,970	18,330	351	400,352	419,033	5,664	10	444,615	450,289	(5,937)
21,180	3,923	75	85,677	89,675	1,212	2	95,149	96,363	(1,270)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
62302	CITY OF OSKALOOSA	134,706	0.016865%	669,395	1,247,163
62304	CITY OF FREMONT	4,503	0.000564%	22,378	41,693
62305	CITY OF UNIVERSITY PARK	1,165	0.000146%	5,789	10,785
62306	CITY OF LEIGHTON	283	0.000035%	1,407	2,622
62307	CITY OF BEACON	871	0.000109%	4,329	8,065
62308	CITY OF ROSE HILL	725	0.000091%	3,603	6,713
62309	CITY OF BARNES CITY	1,281	0.000160%	6,363	11,856
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	393,302	0.049241%	1,954,432	3,641,343
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,424,615	0.178361%	7,079,325	13,189,634
62601	MAHASKA CO SOLID WASTE MGMT COMM	29,558	0.003701%	146,881	273,657
62701	OSKALOOSA WATER DEPT	95,545	0.011962%	474,789	884,590
63201	MARION COUNTY	694,848	0.086995%	3,452,901	6,433,170
63204	MARION COUNTY AGRI	11,948	0.001496%	59,374	110,621
63209	MARION COUNTY RURAL WATER DIST	33,823	0.004235%	168,075	313,144
63301	CITY OF KNOXVILLE	148,716	0.018619%	739,013	1,376,871
63302	CITY OF PELLA	601,251	0.075276%	2,987,788	5,566,608
63306	CITY OF PLEASANTVILLE	34,297	0.004294%	170,429	317,530
63307	CITY OF BUSSEY	5,699	0.000713%	28,319	52,761
63312	CITY OF MARYSVILLE	198	0.000025%	985	1,835
63315	CITY OF HAMILTON	113	0.000014%	563	1,049
63316	CITY OF SWAN	354	0.000044%	1,757	3,273
63317	CITY OF HARVEY	4,162	0.000521%	20,683	38,535
63321	CITY OF MELCHER-DALLAS	20,833	0.002608%	103,523	192,876
63324	KNOXVILLE LOW RENT HOUSING AGCY	17,711	0.002217%	88,013	163,979
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	477,638	0.059800%	2,373,523	4,422,160
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	246,344	0.030842%	1,224,154	2,280,746
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,188,844	0.148843%	5,907,711	11,006,777
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,708,806	0.213942%	8,491,550	15,820,780
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	239,983	0.030046%	1,192,546	2,221,857
63701	KNOXVILLE WATERWORKS	51,047	0.006391%	253,669	472,617
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,519,615	0.440654%	17,489,985	32,585,945
64201	MARSHALL COUNTY	564,770	0.070709%	2,806,504	5,228,854
64203	MARSHALL COUNTY AGRI EXT DISTRICT	18,376	0.002301%	91,314	170,128
64302	CITY OF STATE CENTER	50,279	0.006295%	249,852	465,505
64303	CITY OF MARSHALLTOWN	627,463	0.078558%	3,118,047	5,809,297
64305	GUTEKUNST PUBLIC LIBRARY	6,451	0.000808%	32,057	59,726
64306	CITY OF MELBOURNE	16,112	0.002017%	80,064	149,168
64307	CITY OF RHODES	2,420	0.000303%	12,025	22,405
64308	CITY OF GILMAN	6,567	0.000822%	32,633	60,799
64309	CITY OF ALBION	2,560	0.000321%	12,722	23,702
64310	CITY OF LISCOMB	2,204	0.000276%	10,953	20,406
64312	CITY OF ST ANTHONY	386	0.000048%	1,919	3,575
64313	CITY OF CLEMONS	1,133	0.000142%	5,629	10,488
64316	CITY OF LAUREL	5,646	0.000707%	28,058	52,276
64317	CITY OF LE GRAND	14,630	0.001832%	72,702	135,452
64318	CITY OF FERGUSON	654	0.000082%	3,251	6,057
64319	CITY OF HAVERHILL	1,274	0.000159%	6,330	11,794
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,691,564	0.462182%	18,344,450	34,177,917
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	597,876	0.074854%	2,971,018	5,535,364
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	678,014	0.084887%	3,369,246	6,277,310

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	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
160,222	29,674	568	648,126	678,368	9,169	16	719,783	728,968	(9,611)
5,356	992	19	21,667	22,678	307	1	24,063	24,371	(321)
1,386	257	5	5,605	5,867	79	-	6,224	6,303	(83)
337	62	1	1,363	1,426	19	-	1,513	1,532	(20)
1,036	192	4	4,191	4,387	59	-	4,654	4,713	(62)
862	160	3	3,488	3,651	49	-	3,874	3,923	(52)
1,523	282	5	6,161	6,448	87	-	6,842	6,929	(91)
467,801	86,640	1,658	1,892,336	1,980,634	26,771	47	2,101,551	2,128,369	(28,061)
1,694,464	313,826	6,007	6,854,399	7,174,232	96,971	169	7,612,218	7,709,358	(101,643)
35,156	6,511	125	142,214	148,850	2,012	4	157,937	159,953	(2,109)
113,643	21,047	403	459,704	481,154	6,504	11	510,529	517,044	(6,817)
826,465	153,067	2,930	3,343,195	3,499,192	47,297	82	3,712,817	3,760,196	(49,576)
14,211	2,632	50	57,487	60,169	813	1	63,843	64,657	(852)
40,229	7,451	143	162,735	170,329	2,302	4	180,727	183,033	(2,413)
176,886	32,760	627	715,533	748,920	10,123	18	794,642	804,783	(10,611)
715,138	132,448	2,535	2,892,859	3,027,842	40,926	71	3,212,692	3,253,689	(42,898)
40,793	7,555	145	165,014	172,714	2,335	4	183,258	185,597	(2,447)
6,778	1,255	24	27,419	28,698	388	1	30,450	30,839	(407)
236	44	1	954	999	13	-	1,059	1,072	(14)
135	25	-	545	570	8	-	605	613	(8)
420	78	1	1,701	1,780	24	-	1,889	1,913	(25)
4,951	917	18	20,026	20,961	283	-	22,240	22,523	(297)
24,779	4,589	88	100,234	104,911	1,418	2	111,316	112,736	(1,486)
21,066	3,902	75	85,217	89,194	1,206	2	94,638	95,846	(1,264)
568,112	105,218	2,014	2,298,111	2,405,343	32,512	57	2,552,189	2,584,758	(34,078)
293,006	54,267	1,039	1,185,260	1,240,566	16,768	29	1,316,301	1,333,098	(17,576)
1,414,033	261,888	5,013	5,720,010	5,986,911	80,923	141	6,352,411	6,433,475	(84,821)
2,032,485	376,429	7,205	8,221,754	8,605,388	116,315	203	9,130,747	9,247,265	(121,919)
285,440	52,865	1,012	1,154,656	1,208,533	16,335	28	1,282,314	1,298,677	(17,122)
60,717	11,245	215	245,610	257,070	3,475	6	272,764	276,245	(3,642)
4,186,295	775,329	14,840	16,934,287	17,724,456	239,574	417	18,806,534	19,046,525	(251,117)
671,747	124,412	2,381	2,717,335	2,844,128	38,443	67	3,017,762	3,056,272	(40,295)
21,856	4,048	77	88,412	92,537	1,251	2	98,187	99,440	(1,311)
59,803	11,076	212	241,914	253,202	3,422	6	268,660	272,088	(3,587)
746,317	138,223	2,646	3,018,980	3,159,849	42,710	74	3,352,757	3,395,541	(44,768)
7,673	1,421	27	31,039	32,487	439	1	34,470	34,910	(460)
19,164	3,549	68	77,520	81,137	1,097	2	86,090	87,189	(1,150)
2,878	533	10	11,643	12,186	165	-	12,931	13,096	(173)
7,811	1,447	28	31,596	33,071	447	1	35,089	35,537	(469)
3,045	564	11	12,318	12,893	174	-	13,679	13,853	(183)
2,622	486	9	10,605	11,100	150	-	11,777	11,927	(157)
459	85	2	1,858	1,945	26	-	2,063	2,089	(28)
1,347	250	5	5,450	5,705	77	-	6,053	6,130	(81)
6,716	1,244	24	27,167	28,435	384	1	30,170	30,555	(403)
17,401	3,223	62	70,392	73,677	996	2	78,174	79,172	(1,044)
778	144	3	3,148	3,295	45	-	3,496	3,541	(47)
1,515	281	5	6,129	6,415	87	-	6,807	6,894	(91)
4,390,815	813,207	15,565	17,761,605	18,590,377	251,278	438	19,725,320	19,977,036	(263,385)
711,125	131,705	2,521	2,876,622	3,010,848	40,696	71	3,194,660	3,235,427	(42,657)
806,442	149,358	2,859	3,262,197	3,414,414	46,151	80	3,622,864	3,669,095	(48,375)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	492,594	0.061673%	2,447,841	4,560,622
64601	REGION SIX PLANNING COMMISSION	74,719	0.009355%	371,302	691,780
64603	SOLID WASTE MANGT COMM MARSHALL CO	48,299	0.006047%	240,012	447,171
64701	MARSHALLTOWN WATER WORKS	70,642	0.008844%	351,042	654,033
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,048,624	0.381686%	15,149,495	28,225,331
65201	MILLS COUNTY	488,029	0.061101%	2,425,158	4,518,360
65203	MILLS COUNTY AGRI	17,214	0.002155%	85,544	159,378
65301	CITY OF GLENWOOD	84,881	0.010627%	421,798	785,860
65302	CITY OF MALVERN	19,715	0.002468%	97,971	182,532
65303	CITY OF SILVER CITY	3,122	0.000391%	15,515	28,907
65306	CITY OF EMERSON	9,425	0.001180%	46,834	87,257
65307	CITY OF HASTINGS	2,156	0.000270%	10,714	19,962
65311	CITY OF PACIFIC JUNCTION	4,803	0.000601%	23,870	44,472
65312	GLENWOOD MUNICIPAL UTILITIES	52,700	0.006598%	261,881	487,916
65314	LOW RENT HOUSING AGENCY OF MALVERN	2,125	0.000266%	10,558	19,670
65315	CITY OF HENDERSON	3,597	0.000450%	17,873	33,299
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,344,489	0.168329%	6,681,155	12,447,795
66201	MITCHELL COUNTY	337,961	0.042313%	1,679,427	3,128,975
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	991,205	0.124098%	4,925,584	9,176,956
66204	MITCHELL COUNTY AGRI EXT	12,500	0.001565%	62,116	115,729
66208	MITCHELL CO SOIL & WATER CONS DIST	2,868	0.000359%	14,254	26,556
66301	CITY OF OSAGE	82,394	0.010316%	409,442	762,840
66303	CITY OF RICEVILLE	19,532	0.002445%	97,061	180,837
66306	CITY OF STACYVILLE	6,242	0.000782%	31,021	57,795
66307	CITY OF SAINT ANSGAR	36,128	0.004523%	179,532	334,489
66309	CITY OF MITCHELL	500	0.000063%	2,482	4,625
66312	CITY OF ORCHARD	312	0.000039%	1,548	2,884
66313	CITY OF CARPENTER	585	0.000073%	2,908	5,419
66314	CITY OF MCINTIRE	312	0.000039%	1,548	2,884
66315	STACYVILLE PUBLIC LIBRARY	4,187	0.000524%	20,808	38,768
66553	OSAGE COMMUNITY SCHOOL DISTRICT	680,073	0.085145%	3,379,479	6,296,375
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	407,601	0.051031%	2,025,486	3,773,724
66701	OSAGE MUNICIPAL LIGHT AND POWER	63,071	0.007897%	313,420	583,939
66702	OSAGE MUNICIPAL GASWORKS	31,886	0.003992%	158,450	295,212
67201	MONONA COUNTY	293,069	0.036692%	1,456,345	2,713,347
67203	MONONA COUNTY AGRI EXTENSION DISTRI	12,162	0.001523%	60,439	112,604
67205	MONONA COUNTY ASSESSOR	21,430	0.002683%	106,490	198,403
67206	MONONA CO SOIL & WATER CONS DIST	366	0.000046%	1,818	3,387
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,165	0.002274%	90,268	168,180
67301	CITY OF ONAWA	97,126	0.012160%	482,648	899,230
67302	CITY OF MAPLETON	52,185	0.006533%	259,321	483,145
67303	CITY OF UTE	4,862	0.000609%	24,160	45,012
67304	CITY OF WHITING	10,929	0.001368%	54,311	101,188
67305	CITY OF MOORHEAD	3,627	0.000454%	18,025	33,582
67306	CITY OF SOLDIER	4,624	0.000579%	22,977	42,809
67308	CITY OF CASTANA	2,162	0.000271%	10,743	20,015
67311	CITY OF RODNEY	340	0.000043%	1,689	3,146
67312	CITY OF BLENCOE	6,983	0.000874%	34,698	64,647
67313	LOW RENT HOUSING AGENCY OF ONAWA	13,497	0.001690%	67,068	124,956
67545	WHITING COMMUNITY SCHOOL DISTRICT	147,108	0.018418%	731,021	1,361,979

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	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
585,900	108,512	2,077	2,370,067	2,480,656	33,530	58	2,632,101	2,665,689	(35,145)
88,873	16,460	315	359,505	376,280	5,086	9	399,252	404,347	(5,331)
57,448	10,640	204	232,386	243,230	3,288	6	258,079	261,373	(3,446)
84,023	15,562	298	339,888	355,748	4,808	8	377,466	382,282	(5,040)
3,626,090	671,575	12,854	14,668,160	15,352,589	207,514	361	16,289,866	16,497,741	(217,512)
580,471	107,507	2,058	2,348,105	2,457,670	33,219	58	2,607,710	2,640,987	(34,820)
20,475	3,792	73	82,826	86,691	1,172	2	91,983	93,157	(1,228)
100,959	18,698	358	408,396	427,452	5,778	10	453,548	459,336	(6,056)
23,450	4,343	83	94,858	99,284	1,342	2	105,346	106,690	(1,407)
3,714	688	13	15,022	15,723	213	-	16,683	16,896	(223)
11,210	2,076	40	45,346	47,462	642	1	50,359	51,002	(672)
2,564	475	9	10,374	10,858	147	-	11,521	11,668	(154)
5,713	1,058	20	23,111	24,189	327	1	25,667	25,995	(343)
62,682	11,609	222	253,560	265,391	3,587	6	281,594	285,187	(3,760)
2,527	468	9	10,222	10,699	145	-	11,352	11,497	(152)
4,278	792	15	17,305	18,112	245	-	19,218	19,463	(257)
1,599,160	296,175	5,669	6,468,879	6,770,723	91,517	159	7,184,075	7,275,751	(95,926)
401,977	74,449	1,425	1,626,068	1,701,942	23,004	40	1,805,845	1,828,889	(24,113)
1,178,958	218,351	4,179	4,769,087	4,991,617	67,470	117	5,296,355	5,363,942	(70,720)
14,868	2,754	53	60,142	62,949	851	1	66,792	67,644	(892)
3,412	632	12	13,801	14,445	195	-	15,327	15,522	(205)
98,002	18,151	347	396,433	414,931	5,608	10	440,263	445,881	(5,879)
23,232	4,303	82	93,977	98,362	1,330	2	104,367	105,699	(1,394)
7,425	1,375	26	30,035	31,436	425	1	33,356	33,782	(445)
42,972	7,959	152	173,828	181,939	2,459	4	193,046	195,509	(2,578)
594	110	2	2,404	2,516	34	-	2,669	2,703	(36)
371	69	1	1,499	1,569	21	-	1,665	1,686	(22)
696	129	2	2,816	2,947	40	-	3,127	3,167	(42)
371	69	1	1,499	1,569	21	-	1,665	1,686	(22)
4,980	922	18	20,147	21,087	285	-	22,374	22,659	(299)
808,891	149,812	2,867	3,272,105	3,424,784	46,291	81	3,633,867	3,680,239	(48,522)
484,808	89,790	1,719	1,961,132	2,052,641	27,745	48	2,177,954	2,205,747	(29,081)
75,018	13,894	266	303,462	317,622	4,293	7	337,013	341,313	(4,500)
37,926	7,024	134	153,416	160,574	2,170	4	170,378	172,552	(2,275)
348,582	64,560	1,236	1,410,074	1,475,870	19,949	35	1,565,971	1,585,955	(20,910)
14,466	2,679	51	58,518	61,248	828	1	64,988	65,817	(868)
25,489	4,721	90	103,106	107,917	1,459	3	114,506	115,968	(1,529)
435	81	2	1,760	1,843	25	-	1,955	1,980	(26)
21,606	4,002	77	87,400	91,479	1,236	2	97,063	98,301	(1,296)
115,524	21,396	410	467,313	489,119	6,611	12	518,979	525,602	(6,930)
62,069	11,496	220	251,081	262,797	3,552	6	278,841	282,399	(3,723)
5,783	1,071	20	23,392	24,483	331	1	25,978	26,310	(347)
13,000	2,408	46	52,585	55,039	744	1	58,399	59,144	(780)
4,314	799	15	17,452	18,266	247	-	19,382	19,629	(259)
5,500	1,019	19	22,247	23,285	315	1	24,706	25,022	(330)
2,571	476	9	10,402	10,887	147	-	11,552	11,699	(154)
404	75	1	1,635	1,711	23	-	1,816	1,839	(24)
8,305	1,538	29	33,596	35,163	475	1	37,310	37,786	(498)
16,053	2,973	57	64,937	67,967	919	2	72,117	73,038	(963)
174,973	32,406	620	707,794	740,820	10,013	17	786,048	796,078	(10,496)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	454,011	0.056842%	2,256,110	4,203,404
68201	MONROE COUNTY	249,085	0.031185%	1,237,774	2,306,123
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	9,985	0.001250%	49,618	92,443
68204	MONROE COUNTY HOSPITAL	1,039,530	0.130149%	5,165,724	9,624,366
68301	CITY OF ALBIA	54,469	0.006819%	270,670	504,292
68304	CITY OF LOVILIA	4,802	0.000601%	23,865	44,463
68305	CITY OF MELROSE	510	0.000064%	2,533	4,720
68307	ALBIA LOW RENT HOUSING AGENCY	16,740	0.002096%	83,185	154,983
68549	ALBIA COMMUNITY SCHOOL DISTRICT	729,489	0.091332%	3,625,041	6,753,887
68701	ALBIA MUNICIPAL WATERWORKS	19,202	0.002404%	95,421	177,780
69201	MONTGOMERY COUNTY	260,506	0.032615%	1,294,531	2,411,867
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	8,308	0.001040%	41,285	76,918
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,884,164	0.235896%	9,362,955	17,444,311
69301	CITY OF RED OAK	120,552	0.015093%	599,056	1,116,113
69303	CITY OF VILLISCA	26,303	0.003293%	130,707	243,523
69304	CITY OF STANTON	14,242	0.001783%	70,772	131,856
69308	CITY OF ELLIOTT	7,326	0.000917%	36,406	67,829
69311	CITY OF COBURG	255	0.000032%	1,267	2,360
69312	STANTON HOUSING COMMISSION	1,699	0.000213%	8,444	15,732
69313	CITY OF GRANT	566	0.000071%	2,813	5,241
69314	LOW RENT HOUSING AGENCY OF RED OAK	19,892	0.002490%	98,847	184,165
69315	VILLISCA LOW RENT HOUSING	3,029	0.000379%	15,051	28,041
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	215,728	0.027009%	1,072,015	1,997,293
69531	RED OAK COMMUNITY SCHOOL DISTRICT	671,498	0.084071%	3,336,870	6,216,990
69532	STANTON COMMUNITY SCHOOL DISTRICT	173,038	0.021664%	859,876	1,602,052
69701	VILLISCA MUNICIPAL POWER PLANT	20,212	0.002531%	100,441	187,133
70201	MUSCATINE COUNTY	626,621	0.078453%	3,113,863	5,801,502
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	21,254	0.002661%	105,617	196,776
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,332	0.000542%	21,527	40,107
70302	CITY OF WILTON	62,374	0.007809%	309,955	577,484
70303	CITY OF WEST LIBERTY	151,038	0.018910%	750,553	1,398,370
70304	CITY OF MUSCATINE	864,314	0.108212%	4,295,027	8,002,152
70307	CITY OF NICHOLS	2,039	0.000255%	10,132	18,878
70316	CITY OF ATALISSA	1,620	0.000203%	8,048	14,994
70317	CITY OF CONESVILLE	1,507	0.000189%	7,487	13,950
70318	CITY OF STOCKTON	2,188	0.000274%	10,875	20,261
70319	CITY OF FRUITLAND	9,547	0.001195%	47,442	88,391
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,275,248	0.410060%	16,275,655	30,323,503
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	849,029	0.106298%	4,219,069	7,860,633
70543	WILTON COMMUNITY SCHOOL DISTRICT	598,354	0.074914%	2,973,392	5,539,787
70703	MUSCATINE POWER AND WATER	86,448	0.010823%	429,583	800,364
70704	WILTON MUNICIPAL LIGHT & POWER	33,507	0.004195%	166,506	310,221
71201	O'BRIEN COUNTY	389,599	0.048778%	1,936,030	3,607,057
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	16,025	0.002006%	79,633	148,366
71301	CITY OF PRIMGHAR	29,656	0.003713%	147,368	274,564
71302	CITY OF SHELDON	140,836	0.017633%	699,854	1,303,912
71303	CITY OF HARTLEY	71,250	0.008920%	354,059	659,655
71306	CITY OF PAULLINA	30,656	0.003838%	152,340	283,829
71310	CITY OF SUTHERLAND	8,960	0.001122%	44,525	82,955
71312	CITY OF SANBORN	47,869	0.005993%	237,877	443,194

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	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
540,009	100,013	1,914	2,184,428	2,286,355	30,904	54	2,425,938	2,456,896	(32,393)
296,266	54,870	1,050	1,198,447	1,254,367	16,955	30	1,330,947	1,347,932	(17,772)
11,876	2,200	42	48,041	50,283	680	1	53,352	54,033	(712)
1,236,436	228,996	4,383	5,001,597	5,234,976	70,759	123	5,554,572	5,625,454	(74,168)
64,786	11,999	230	262,071	274,300	3,708	6	291,045	294,759	(3,886)
5,712	1,058	20	23,106	24,184	327	1	25,661	25,989	(343)
606	112	2	2,453	2,567	35	-	2,724	2,759	(36)
19,911	3,688	71	80,542	84,301	1,139	2	89,446	90,587	(1,194)
867,667	160,698	3,076	3,509,865	3,673,639	49,655	86	3,897,914	3,947,655	(52,047)
22,839	4,230	81	92,389	96,700	1,307	2	102,603	103,912	(1,370)
309,851	57,386	1,098	1,253,401	1,311,885	17,732	31	1,391,976	1,409,739	(18,587)
9,882	1,830	35	39,973	41,838	566	1	44,392	44,959	(593)
2,241,059	415,059	7,944	9,065,472	9,488,475	128,252	223	10,067,746	10,196,221	(134,431)
143,386	26,556	508	580,022	607,086	8,206	14	644,149	652,369	(8,601)
31,285	5,794	111	126,554	132,459	1,790	3	140,546	142,339	(1,877)
16,939	3,137	60	68,523	71,720	969	2	76,099	77,070	(1,016)
8,714	1,614	31	35,249	36,894	499	1	39,147	39,647	(523)
303	56	1	1,226	1,283	17	-	1,362	1,379	(18)
2,021	374	7	8,176	8,557	116	-	9,079	9,195	(121)
673	125	2	2,724	2,851	39	-	3,025	3,064	(40)
23,660	4,382	84	95,707	100,173	1,354	2	106,288	107,644	(1,419)
3,602	667	13	14,572	15,252	206	-	16,184	16,390	(216)
256,591	47,522	910	1,037,955	1,086,387	14,684	26	1,152,711	1,167,421	(15,392)
798,693	147,923	2,831	3,230,850	3,381,604	45,708	80	3,588,051	3,633,839	(47,910)
205,815	38,118	730	832,556	871,404	11,778	21	924,603	936,402	(12,346)
24,041	4,453	85	97,249	101,787	1,376	2	108,001	109,379	(1,442)
745,315	138,037	2,642	3,014,929	3,155,608	42,653	74	3,348,258	3,390,985	(44,708)
25,280	4,682	90	102,261	107,033	1,447	3	113,567	115,017	(1,516)
5,153	954	18	20,843	21,815	295	1	23,147	23,443	(309)
74,189	13,740	263	300,107	314,110	4,246	7	333,287	337,540	(4,450)
179,648	33,272	637	726,706	760,615	10,281	18	807,050	817,349	(10,776)
1,028,031	190,398	3,644	4,158,564	4,352,606	58,832	102	4,618,333	4,677,267	(61,667)
2,425	449	9	9,810	10,268	139	-	10,895	11,034	(145)
1,926	357	7	7,792	8,156	110	-	8,654	8,764	(116)
1,792	332	6	7,249	7,587	103	-	8,051	8,154	(108)
2,603	482	9	10,529	11,020	149	-	11,694	11,843	(156)
11,355	2,103	40	45,935	48,078	650	1	51,013	51,664	(681)
3,895,641	721,498	13,810	15,758,540	16,493,848	222,940	388	17,500,797	17,724,125	(233,682)
1,009,850	187,031	3,580	4,085,019	4,275,630	57,792	101	4,536,657	4,594,550	(60,576)
711,693	131,810	2,523	2,878,920	3,013,253	40,729	71	3,197,212	3,238,012	(42,691)
102,822	19,043	364	415,934	435,341	5,884	10	461,919	467,813	(6,168)
39,854	7,381	141	161,216	168,738	2,281	4	179,040	181,325	(2,391)
463,396	85,824	1,643	1,874,518	1,961,985	26,519	46	2,081,764	2,108,329	(27,797)
19,061	3,530	68	77,103	80,701	1,091	2	85,628	86,721	(1,143)
35,273	6,533	125	142,686	149,344	2,019	4	158,461	160,484	(2,116)
167,513	31,024	594	677,618	709,236	9,586	17	752,535	762,138	(10,048)
84,745	15,695	300	342,810	358,805	4,850	8	380,711	385,569	(5,083)
36,463	6,753	129	147,500	154,382	2,087	4	163,808	165,899	(2,187)
10,657	1,974	38	43,110	45,122	610	1	47,876	48,487	(639)
56,937	10,545	202	230,319	241,066	3,258	6	255,783	259,047	(3,415)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
71317	CITY OF ARCHER	1,216	0.000152%	6,041	11,255
71319	CITY OF CALUMET	1,769	0.000221%	8,790	16,376
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,997	0.000250%	9,921	18,485
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	430,474	0.053895%	2,139,148	3,985,490
71534	SHELDON COMMUNITY SCHOOL DISTRICT	754,750	0.094494%	3,750,572	6,987,767
71535	NORTHWEST IOWA COMMUNITY COLLEGE	350,393	0.043869%	1,741,204	3,244,072
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	441,049	0.055219%	2,191,700	4,083,400
71701	SANBORN MUNICIPAL LIGHT PLANT	28,293	0.003542%	140,595	261,945
72201	OSCEOLA COUNTY	205,027	0.025669%	1,018,837	1,898,217
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	7,953	0.000996%	39,523	73,635
72206	OSCEOLA CO SOIL & WATER CONS DIST	701	0.000088%	3,484	6,491
72301	CITY OF SIBLEY	140,786	0.017626%	699,605	1,303,449
72302	CITY OF MELVIN	2,664	0.000334%	13,239	24,667
72304	CITY OF OCHEYEDAN	8,077	0.001011%	40,139	74,784
72306	CITY OF ASHTON	9,940	0.001245%	49,397	92,032
72308	CITY OF HARRIS	1,452	0.000182%	7,214	13,440
72310	MELVIN PUBLIC LIBRARY	408	0.000051%	2,026	3,775
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	260	0.000033%	1,290	2,403
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	526,366	0.065901%	2,615,663	4,873,295
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	5,408	0.000677%	26,876	50,074
73201	PAGE COUNTY	324,864	0.040673%	1,614,342	3,007,713
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	13,608	0.001704%	67,621	125,986
73301	CITY OF SHENANDOAH	144,423	0.018082%	717,680	1,337,124
73302	CITY OF CLARINDA	84,453	0.010574%	419,672	781,900
73303	CLARINDA REGIONAL HEALTH CENTER	1,845,635	0.231073%	9,171,495	17,087,598
73304	CITY OF COIN	5,369	0.000672%	26,679	49,706
73306	CITY OF BLANCHARD	94	0.000012%	469	874
73309	CITY OF ESSEX	15,359	0.001923%	76,322	142,196
73311	CITY OF COLLEGE SPRINGS	1,149	0.000144%	5,711	10,641
73312	CITY OF BRADDEVILLE	468	0.000059%	2,327	4,335
73313	CITY OF HEPBURN	38	0.000005%	188	350
73316	CITY OF SHAMBAUGH	3,202	0.000401%	15,909	29,641
73319	CITY OF YORKTOWN	219	0.000027%	1,086	2,024
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,419	0.000303%	12,022	22,398
73323	CLARINDA LOW RENT HOUSING AGENCY	11,563	0.001448%	57,458	107,051
73324	SHENANDOAH LOW RENT HOUSING	10,809	0.001353%	53,712	100,073
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	797,161	0.099804%	3,961,323	7,380,420
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	118,969	0.014895%	591,192	1,101,462
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	666,950	0.083502%	3,314,269	6,174,882
73556	ESSEX COMMUNITY SCHOOL DISTRICT	160,386	0.020080%	797,003	1,484,912
73601	PAGE COUNTY LANDFILL ASSOCIATION	26,831	0.003359%	133,332	248,413
74201	PALO ALTO COUNTY	334,452	0.041873%	1,661,988	3,096,484
74203	PALO ALTO COUNTY EXTENSION OFFICE	10,803	0.001353%	53,685	100,022
74205	PALO ALTO COUNTY HEALTH SYSTEM	1,099,831	0.137698%	5,465,378	10,182,657
74301	CITY OF EMMETSBURG	94,879	0.011879%	471,482	878,428
74302	CITY OF GRAETTINGER	21,152	0.002648%	105,109	195,831
74303	CITY OF WEST BEND	41,349	0.005177%	205,475	382,826
74305	CITY OF RUTHVEN	16,855	0.002110%	83,759	156,054
74306	CITY OF AYRSHIRE	630	0.000079%	3,132	5,835
74307	CITY OF CYLINDER	396	0.000050%	1,970	3,671

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,446	268	5	5,849	6,122	83	-	6,496	6,579	(87)
2,104	390	7	8,510	8,907	120	-	9,451	9,571	(126)
2,375	440	8	9,606	10,054	136	-	10,668	10,804	(142)
512,013	94,828	1,815	2,071,182	2,167,825	29,302	51	2,300,171	2,329,524	(30,713)
897,714	166,262	3,182	3,631,408	3,800,852	51,374	89	4,032,895	4,084,358	(53,850)
416,764	77,187	1,477	1,685,882	1,764,546	23,851	42	1,872,272	1,896,165	(25,000)
524,592	97,158	1,860	2,122,064	2,221,082	30,021	52	2,356,679	2,386,752	(31,468)
33,652	6,233	119	136,128	142,480	1,926	3	151,178	153,107	(2,019)
243,863	45,165	864	986,467	1,032,496	13,956	24	1,095,530	1,109,510	(14,628)
9,460	1,752	34	38,267	40,053	541	1	42,498	43,040	(567)
834	154	3	3,373	3,530	48	-	3,746	3,794	(50)
167,453	31,013	594	677,377	708,984	9,583	17	752,268	761,868	(10,045)
3,169	587	11	12,819	13,417	181	-	14,236	14,417	(190)
9,607	1,779	34	38,864	40,677	550	1	43,160	43,711	(576)
11,823	2,190	42	47,827	50,059	677	1	53,115	53,793	(709)
1,727	320	6	6,984	7,310	99	-	7,757	7,856	(104)
485	90	2	1,962	2,054	28	-	2,179	2,207	(29)
309	57	1	1,249	1,307	18	-	1,387	1,405	(19)
626,069	115,952	2,219	2,532,558	2,650,729	35,829	62	2,812,556	2,848,447	(37,555)
6,433	1,191	23	26,022	27,236	368	1	28,899	29,268	(386)
386,399	71,564	1,370	1,563,050	1,635,984	22,113	39	1,735,860	1,758,012	(23,178)
16,185	2,998	57	65,473	68,528	926	2	72,711	73,639	(971)
171,779	31,815	609	694,877	727,301	9,831	17	771,703	781,551	(10,304)
100,450	18,604	356	406,339	425,299	5,749	10	451,263	457,022	(6,026)
2,195,233	406,571	7,782	8,880,095	9,294,448	125,629	219	9,861,875	9,987,723	(131,682)
6,386	1,183	23	25,831	27,037	365	1	28,687	29,053	(383)
112	21	-	454	475	6	-	504	510	(7)
18,268	3,383	65	73,897	77,345	1,045	2	82,067	83,114	(1,096)
1,367	253	5	5,530	5,788	78	-	6,141	6,219	(82)
557	103	2	2,253	2,358	32	-	2,502	2,534	(33)
45	8	-	182	190	3	-	202	205	(3)
3,808	705	13	15,404	16,122	218	-	17,107	17,325	(228)
260	48	1	1,052	1,101	15	-	1,168	1,183	(16)
2,877	533	10	11,640	12,183	165	-	12,927	13,092	(173)
13,753	2,547	49	55,632	58,228	787	1	61,783	62,571	(825)
12,856	2,381	46	52,006	54,433	736	1	57,756	58,493	(771)
948,158	175,605	3,361	3,835,462	4,014,428	54,261	94	4,259,509	4,313,864	(56,876)
141,504	26,207	502	572,409	599,118	8,098	14	635,694	643,806	(8,488)
793,283	146,921	2,812	3,208,967	3,358,700	45,398	79	3,563,749	3,609,226	(47,585)
190,766	35,331	676	771,680	807,687	10,917	19	856,997	867,933	(11,443)
31,913	5,911	113	129,095	135,119	1,826	3	143,368	145,197	(1,914)
397,803	73,676	1,410	1,609,183	1,684,269	22,766	40	1,787,094	1,809,900	(23,862)
12,850	2,380	46	51,979	54,405	735	1	57,726	58,462	(771)
1,308,159	242,280	4,637	5,291,731	5,538,648	74,864	130	5,876,782	5,951,776	(78,470)
112,851	20,901	400	456,502	477,803	6,458	11	506,973	513,442	(6,769)
25,158	4,659	89	101,770	106,518	1,440	3	113,021	114,464	(1,509)
49,181	9,109	174	198,947	208,230	2,815	5	220,943	223,763	(2,950)
20,048	3,713	71	81,098	84,882	1,147	2	90,064	91,213	(1,203)
750	139	3	3,032	3,174	43	-	3,367	3,410	(45)
472	87	2	1,908	1,997	27	-	2,119	2,146	(28)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
74308	CITY OF MALLARD	7,131	0.000893%	35,436	66,021
74311	CITY OF CURLEW	151	0.000019%	751	1,398
74312	CITY OF RODMAN	160	0.000020%	797	1,486
74314	EMMETSBURG LOW RENT HOUSING	732	0.000092%	3,636	6,774
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	147,153	0.018423%	731,246	1,362,399
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	242,179	0.030321%	1,203,459	2,242,189
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	537,724	0.067323%	2,672,104	4,978,450
74602	UPPER DES MOINES OPPORTUNITY INC	584,385	0.073165%	2,903,978	5,410,460
74603	LOST ISLAND SANITARY DISTRICT	1,281	0.000160%	6,366	11,861
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	16,695	0.002090%	82,963	154,569
74702	EMMETSBURG MUNICIPAL UTILITIES	41,267	0.005167%	205,066	382,063
75201	PLYMOUTH COUNTY	479,370	0.060017%	2,382,128	4,438,191
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	11,597	0.001452%	57,628	107,367
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	2,769	0.000347%	13,762	25,640
75301	CITY OF AKRON	40,498	0.005070%	201,247	374,947
75302	CITY OF REMSEN	49,204	0.006160%	244,507	455,547
75303	CITY OF HINTON	30,120	0.003771%	149,676	278,865
75304	CITY OF KINGSLEY	22,967	0.002875%	114,130	212,638
75305	CITY OF LE MARS	274,225	0.034333%	1,362,704	2,538,882
75306	CITY OF MERRILL	11,423	0.001430%	56,765	105,759
75311	CITY OF WESTFIELD	2,213	0.000277%	10,996	20,487
75312	AKRON CARE CENTER, INC	206,592	0.025865%	1,026,617	1,912,711
75313	CITY OF BRUNSVILLE	189	0.000024%	938	1,748
75314	CITY OF CRAIG	349	0.000044%	1,736	3,234
75315	CITY OF OYENS	642	0.000080%	3,190	5,943
75316	FLOYD VALLEY HOSPITAL	1,522,857	0.190661%	7,567,517	14,099,195
75317	CITY OF STRUBLE	90	0.000011%	446	830
75550	HINTON COMMUNITY SCHOOL DISTRICT	535,841	0.067087%	2,662,750	4,961,024
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,601,147	0.200463%	7,956,561	14,824,030
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	468,004	0.058594%	2,325,647	4,332,960
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	315,920	0.039553%	1,569,900	2,924,912
75558	REMSSEN-UNION COMMUNITY SCHOOL DISTRICT	255,276	0.031960%	1,268,540	2,363,443
75601	PLYMOUTH CO SOLID WASTE AGY	24,815	0.003107%	123,313	229,747
76201	POCAHONTAS COUNTY	314,787	0.039411%	1,564,268	2,914,419
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	12,543	0.001570%	62,332	116,132
76301	CITY OF FONDA	24,796	0.003105%	123,221	229,575
76302	CITY OF POCAHONTAS	67,277	0.008423%	334,318	622,874
76303	CITY OF ROLFE	14,601	0.001828%	72,557	135,182
76304	CITY OF GILMORE CITY	15,461	0.001936%	76,831	143,146
76305	CITY OF LAURENS	44,339	0.005551%	220,333	410,507
76306	CITY OF PALMER	2,816	0.000353%	13,992	26,069
76307	CITY OF HAVELOCK	2,200	0.000275%	10,933	20,369
76309	CITY OF PLOVER	1,296	0.000162%	6,441	12,000
76313	CITY OF VARINA	1,237	0.000155%	6,149	11,456
76315	POCAHONTAS COMMUNITY HOSPITAL	366,784	0.045921%	1,822,655	3,395,826
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	547,235	0.068514%	2,719,371	5,066,515
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	118,617	0.014851%	589,441	1,098,199
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	7,672	0.000960%	38,123	71,028
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	42,847	0.005364%	212,920	396,696
77002	STATE - DEPARTMENT ON AGING	298,446	0.037365%	1,483,065	2,763,128

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	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
8,482	1,571	30	34,310	35,911	485	1	38,103	38,589	(509)
180	33	1	727	761	10	-	807	817	(11)
191	35	1	772	808	11	-	858	869	(11)
870	161	3	3,520	3,684	50	-	3,909	3,959	(52)
175,027	32,416	620	708,013	741,049	10,016	17	786,290	796,323	(10,499)
288,053	53,349	1,021	1,165,223	1,219,593	16,485	29	1,294,049	1,310,563	(17,279)
639,578	118,454	2,267	2,587,205	2,707,926	36,602	64	2,873,245	2,909,911	(38,365)
695,078	128,733	2,464	2,811,712	2,942,909	39,778	69	3,122,573	3,162,420	(41,695)
1,524	282	5	6,164	6,451	87	-	6,846	6,933	(91)
19,857	3,678	70	80,327	84,075	1,136	2	89,208	90,346	(1,191)
49,083	9,091	174	198,551	207,816	2,809	5	220,503	223,317	(2,944)
570,172	105,599	2,021	2,306,442	2,414,062	32,630	57	2,561,442	2,594,129	(34,202)
13,793	2,555	49	55,797	58,401	789	1	61,965	62,755	(827)
3,294	610	12	13,325	13,947	189	-	14,798	14,987	(198)
48,169	8,921	171	194,853	203,945	2,757	5	216,395	219,157	(2,889)
58,524	10,839	207	236,739	247,785	3,349	6	262,912	266,267	(3,511)
35,826	6,635	127	144,921	151,683	2,050	4	160,943	162,997	(2,149)
27,318	5,059	97	110,504	115,660	1,563	3	122,721	124,287	(1,639)
326,169	60,409	1,156	1,319,408	1,380,973	18,666	33	1,465,281	1,483,980	(19,565)
13,587	2,516	48	54,961	57,525	778	1	61,037	61,816	(815)
2,632	487	9	10,647	11,143	151	-	11,824	11,975	(158)
245,725	45,510	871	993,999	1,040,380	14,062	24	1,103,895	1,117,981	(14,740)
225	42	1	908	951	13	-	1,009	1,022	(13)
415	77	1	1,681	1,759	24	-	1,866	1,890	(25)
764	141	3	3,089	3,233	44	-	3,430	3,474	(46)
1,811,314	335,467	6,421	7,327,080	7,668,968	103,658	180	8,137,158	8,240,996	(108,652)
107	20	-	431	451	6	-	479	485	(6)
637,339	118,039	2,259	2,578,148	2,698,446	36,474	64	2,863,187	2,899,725	(38,231)
1,904,433	352,713	6,751	7,703,763	8,063,227	108,987	190	8,555,487	8,664,664	(114,238)
556,653	103,096	1,973	2,251,756	2,356,825	31,856	55	2,500,709	2,532,620	(33,391)
375,762	69,593	1,332	1,520,020	1,590,945	21,504	37	1,688,073	1,709,614	(22,540)
303,630	56,234	1,076	1,228,236	1,285,546	17,376	30	1,364,029	1,381,435	(18,213)
29,515	5,466	105	119,395	124,966	1,689	3	132,595	134,287	(1,770)
374,413	69,344	1,327	1,514,567	1,585,238	21,427	37	1,682,017	1,703,481	(22,459)
14,919	2,763	53	60,352	63,168	854	1	67,024	67,879	(895)
29,493	5,462	105	119,306	124,873	1,688	3	132,496	134,187	(1,769)
80,020	14,820	284	323,696	338,800	4,579	8	359,483	364,070	(4,800)
17,367	3,216	62	70,251	73,529	994	2	78,018	79,014	(1,042)
18,390	3,406	65	74,390	77,861	1,052	2	82,615	83,669	(1,103)
52,738	9,767	187	213,332	223,286	3,018	5	236,918	239,941	(3,163)
3,349	620	12	13,548	14,180	192	-	15,046	15,238	(201)
2,617	485	9	10,585	11,079	150	-	11,756	11,906	(157)
1,542	286	5	6,236	6,527	88	-	6,925	7,013	(92)
1,472	273	5	5,953	6,231	84	-	6,612	6,696	(88)
436,260	80,798	1,547	1,764,745	1,847,090	24,966	43	1,959,855	1,984,864	(26,169)
650,892	120,549	2,307	2,632,970	2,755,826	37,249	65	2,924,070	2,961,384	(39,044)
141,085	26,130	500	570,713	597,343	8,074	14	633,811	641,899	(8,463)
9,125	1,690	32	36,912	38,634	522	1	40,993	41,516	(547)
50,963	9,439	181	206,155	215,775	2,917	5	228,948	231,870	(3,057)
354,977	65,744	1,258	1,435,944	1,502,946	20,315	35	1,594,702	1,615,052	(21,293)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
77003	STATE - DEPT OF AGRICULTURE	2,122,159	0.265693%	10,545,621	19,647,761
77007	STATE - ATTORNEY GENERAL	2,200,088	0.275450%	10,932,875	20,369,261
77008	STATE - AUDITOR OF STATE	725,218	0.090797%	3,603,820	6,714,350
77009	STATE - BANKING/DEPT OF COMMERCE	766,424	0.095956%	3,808,582	7,095,847
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	338,161	0.042338%	1,680,422	3,130,829
77012	STATE - DEPT OF MANAGEMENT	209,107	0.026180%	1,039,114	1,935,994
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	41,151	0.005152%	204,493	380,995
77014	STATE - LEGISLATIVE-CITIZENS AIDE	119,038	0.014903%	591,532	1,102,095
77015	STATE - CIVIL RIGHTS COMMISSION	118,745	0.014867%	590,080	1,099,390
77016	STATE - DEPARTMENT OF COMMERCE	597,211	0.074770%	2,967,712	5,529,204
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,897,773	0.613199%	24,338,452	45,345,463
77019	STATE - JUDICIAL BRANCH	8,211,918	1.028128%	40,807,395	76,029,084
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	834,960	0.104537%	4,149,159	7,730,383
77022	STATE - DEPARTMENT FOR THE BLIND	405,989	0.050830%	2,017,476	3,758,801
77027	STATE - WORKFORCE DEVELOPMENT	4,390,058	0.549633%	21,815,468	40,644,840
77033	IOWA STATE FAIR BOARD	501,743	0.062818%	2,493,307	4,645,331
77034	STATE - LEGISLATIVE - HOUSE	647,005	0.081005%	3,215,153	5,990,216
77035	STATE - LEGISLATIVE - SENATE	597,051	0.074751%	2,966,921	5,527,731
77037	STATE - OFFICE OF GOVERNOR	215,667	0.027001%	1,071,710	1,996,724
77038	STATE - DEPT OF PUBLIC HEALTH	3,469,998	0.434442%	17,243,424	32,126,573
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	243,233	0.030453%	1,208,697	2,251,948
77040	STATE - IOWA FINANCE AUTHORITY	709,120	0.088782%	3,523,824	6,565,309
77043	STATE - DEPT OF COMMERCE/INSURANCE	781,378	0.097828%	3,882,895	7,234,300
77045	STATE - LAW ENFORCEMENT ACADEMY	176,784	0.022133%	878,490	1,636,733
77048	STATE - IOWA LEGISLATIVE SERVICES AGENCY	572,117	0.071629%	2,843,017	5,296,882
77052	STATE - DEPT OF CULTURAL AFFAIRS	365,146	0.045716%	1,814,515	3,380,659
77060	STATE - PAROLE BOARD	75,026	0.009393%	372,828	694,623
77062	STATE - PUBLIC DEFENSE	1,098,690	0.137555%	5,459,706	10,172,089
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	84,269	0.010550%	418,755	780,190
77065	STATE - DEPARTMENT OF EDUCATION	1,877,522	0.235065%	9,329,952	17,382,823
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,887,163	0.236272%	9,377,859	17,472,079
77069	DEPT OF ADMINISTRATIVE SERVICES	1,502,373	0.188096%	7,465,728	13,909,549
77070	STATE - SECRETARY OF STATE	194,603	0.024364%	967,037	1,801,707
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	14,215,450	1.779768%	70,640,681	131,612,082
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	212,466	0.026601%	1,055,805	1,967,092
77078	STATE - TREASURER OF STATE	156,553	0.019600%	777,958	1,449,430
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,743,692	0.343509%	13,634,201	25,402,156
77084	OFFICE OF PROFESSIONAL REGULATION	81,199	0.010166%	403,500	751,770
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	122,372	0.015321%	608,102	1,132,967
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	144,204	0.018054%	716,592	1,335,096
77096	STATE - IOWA PBS	639,237	0.080032%	3,176,552	5,918,298
77099	STATE - CONSUMER ADVOCATE	145,271	0.018188%	721,891	1,344,971
77101	STATE - DEPARTMENT OF CORRECTION	363,037	0.045452%	1,804,034	3,361,133
77105	STATE - LOTTERY	709,562	0.088837%	3,526,018	6,569,396
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,445,405	0.180964%	7,182,638	13,382,118
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,847,919	0.481758%	19,121,420	35,625,506
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	307,658	0.038519%	1,528,839	2,848,412
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	33,278	0.004166%	165,368	308,100
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	650,268	0.081413%	3,231,369	6,020,428
77201	POLK COUNTY	6,709,763	0.840059%	33,342,754	62,121,561

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	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,524,135	467,486	8,948	10,210,563	10,686,997	144,452	252	11,339,438	11,484,142	(151,411)
2,616,826	484,653	9,276	10,585,512	11,079,441	149,756	261	11,755,842	11,905,859	(156,971)
862,588	159,757	3,058	3,489,318	3,652,133	49,364	86	3,875,096	3,924,546	(51,743)
911,599	168,834	3,232	3,687,575	3,859,641	52,169	91	4,095,272	4,147,532	(54,683)
402,216	74,493	1,426	1,627,031	1,702,950	23,018	40	1,806,915	1,829,973	(24,127)
248,716	46,064	882	1,006,099	1,053,045	14,234	25	1,117,332	1,131,591	(14,919)
48,946	9,065	174	197,996	207,235	2,801	5	219,886	222,692	(2,936)
141,585	26,223	502	572,738	599,463	8,103	14	636,059	644,176	(8,493)
141,238	26,158	501	571,332	597,991	8,083	14	634,498	642,595	(8,472)
710,333	131,558	2,518	2,873,421	3,007,497	40,651	71	3,191,105	3,231,827	(42,610)
5,825,502	1,078,921	20,651	23,565,163	24,664,735	333,383	580	26,170,517	26,504,480	(349,445)
9,767,407	1,808,988	34,625	39,510,849	41,354,463	558,972	975	43,879,151	44,439,097	(585,903)
993,117	183,932	3,521	4,017,331	4,204,784	56,834	99	4,461,485	4,518,418	(59,573)
482,891	89,434	1,712	1,953,376	2,044,522	27,635	48	2,169,341	2,197,024	(28,966)
5,221,616	967,077	18,510	21,122,340	22,107,927	298,823	520	23,457,616	23,756,959	(313,221)
596,783	110,528	2,116	2,414,089	2,526,733	34,153	59	2,680,990	2,715,202	(35,798)
769,559	142,527	2,728	3,113,000	3,258,255	44,040	77	3,457,172	3,501,289	(46,162)
710,144	131,523	2,517	2,872,655	3,006,695	40,640	71	3,190,255	3,230,966	(42,598)
256,518	47,509	909	1,037,659	1,086,077	14,680	26	1,152,382	1,167,088	(15,387)
4,127,280	764,399	14,631	16,695,561	17,474,591	236,197	411	18,541,414	18,778,022	(247,576)
289,306	53,581	1,026	1,170,294	1,224,901	16,556	29	1,299,681	1,316,266	(17,354)
843,441	156,211	2,990	3,411,864	3,571,065	48,269	84	3,789,078	3,837,431	(50,594)
929,386	172,128	3,295	3,759,526	3,934,949	53,187	93	4,175,178	4,228,458	(55,750)
210,270	38,943	745	850,579	890,267	12,033	21	944,618	956,672	(12,613)
680,487	126,031	2,412	2,752,688	2,881,131	38,943	68	3,057,024	3,096,035	(40,819)
434,311	80,437	1,540	1,756,863	1,838,840	24,855	43	1,951,101	1,975,999	(26,052)
89,238	16,527	316	360,982	377,825	5,107	9	400,892	406,008	(5,353)
1,306,802	242,028	4,633	5,286,238	5,532,899	74,786	130	5,870,682	5,945,598	(78,389)
100,231	18,563	355	405,450	424,368	5,736	10	450,276	456,022	(6,012)
2,233,160	413,596	7,916	9,033,518	9,455,030	127,800	223	10,032,259	10,160,282	(133,957)
2,244,626	415,719	7,957	9,079,902	9,503,578	128,456	224	10,083,772	10,212,452	(134,645)
1,786,951	330,955	6,335	7,228,524	7,565,814	102,264	178	8,027,707	8,130,149	(107,191)
231,464	42,869	821	936,312	980,002	13,246	23	1,039,831	1,053,100	(13,884)
16,908,118	3,131,494	59,938	68,396,262	71,587,695	967,621	1,687	75,958,121	76,927,428	(1,014,241)
252,711	46,804	896	1,022,260	1,069,960	14,462	25	1,135,281	1,149,768	(15,159)
186,207	34,487	660	753,241	788,388	10,656	19	836,519	847,194	(11,170)
3,263,398	604,403	11,569	13,201,011	13,816,983	186,758	325	14,660,508	14,847,591	(195,756)
96,579	17,887	342	390,680	408,909	5,527	10	433,874	439,411	(5,793)
145,551	26,957	516	588,781	616,254	8,330	15	653,876	662,221	(8,731)
171,519	31,766	608	693,824	726,198	9,816	17	770,533	780,366	(10,289)
760,320	140,816	2,695	3,075,625	3,219,136	43,512	76	3,415,665	3,459,253	(45,608)
172,787	32,001	613	698,955	731,569	9,888	17	776,231	786,136	(10,365)
431,803	79,973	1,531	1,746,716	1,828,220	24,711	43	1,939,832	1,964,586	(25,902)
843,966	156,308	2,992	3,413,988	3,573,288	48,299	84	3,791,437	3,839,820	(50,626)
1,719,192	318,405	6,094	6,954,429	7,278,928	98,386	171	7,723,307	7,821,864	(103,126)
4,576,785	847,650	16,224	18,513,889	19,377,763	261,921	456	20,560,776	20,823,153	(274,540)
365,934	67,773	1,297	1,480,265	1,549,335	20,942	36	1,643,922	1,664,900	(21,951)
39,581	7,331	140	160,113	167,584	2,265	4	177,816	180,085	(2,374)
773,440	143,246	2,742	3,128,700	3,274,688	44,263	77	3,474,608	3,518,948	(46,395)
7,980,716	1,478,081	28,291	32,283,377	33,789,750	456,723	797	35,852,613	36,310,132	(478,727)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
77202	BROADLAWNS MEDICAL CENTER	8,596,965	1.076336%	42,720,805	79,593,995
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	43,913	0.005498%	218,214	406,559
77205	POLK COUNTY ASSESSOR	312,905	0.039176%	1,554,915	2,896,993
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	15,830	0.001982%	78,663	146,558
77301	CITY OF WEST DES MOINES	2,168,174	0.271454%	10,774,282	20,073,784
77303	CITY OF MITCHELLVILLE	44,672	0.005593%	221,989	413,593
77304	CITY OF DES MOINES	7,990,736	1.000436%	39,708,279	73,981,300
77305	CITY OF URBANDALE	951,344	0.119108%	4,727,505	8,807,910
77307	CITY OF ALTOONA	508,424	0.063654%	2,526,506	4,707,185
77308	CITY OF GRIMES	347,680	0.043529%	1,727,724	3,218,958
77309	CITY OF ANKENY	1,376,087	0.172285%	6,838,176	12,740,343
77310	CITY OF BONDURANT	124,820	0.015627%	620,265	1,155,628
77314	CITY OF WINDSOR HEIGHTS	63,513	0.007952%	315,612	588,023
77317	CITY OF ELKHART	25,612	0.003207%	127,271	237,122
77318	CITY OF RUNNELLS	8,184	0.001025%	40,667	75,768
77320	CITY OF CLIVE	623,392	0.078048%	3,097,815	5,771,601
77321	CITY OF PLEASANT HILL	237,595	0.029747%	1,180,679	2,199,747
77322	CITY OF POLK CITY	102,394	0.012820%	508,823	947,999
77330	CITY OF JOHNSTON	501,847	0.062831%	2,493,823	4,646,293
77331	CITY OF ALLEMAN	8,550	0.001070%	42,485	79,155
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,385	0.001175%	46,639	86,894
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,929,468	0.617167%	24,495,951	45,638,903
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	1,021,517	0.127893%	5,076,212	9,457,593
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	6,829,257	0.855020%	33,936,553	63,227,879
77560	ANKENY COMMUNITY SCHOOL DISTRICT	8,536,159	1.068723%	42,418,641	79,031,030
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,382,957	0.173146%	6,872,314	12,803,948
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	23,840,844	2.984863%	118,472,049	220,727,675
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,532,219	0.191833%	7,614,038	14,185,869
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	3,152,734	0.394721%	15,666,849	29,189,225
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	5,111,883	0.640005%	25,402,426	47,327,774
77570	DES MOINES AREA COMMUNITY COLLEGE	3,934,562	0.492605%	19,551,976	36,427,682
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,655,287	0.207241%	8,225,598	15,325,279
77606	AEA 11 - HEARTLAND	5,176,333	0.648074%	25,722,694	47,924,472
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	71,411	0.008941%	354,861	661,148
77609	HIRTA	93,526	0.011709%	464,758	865,900
77610	MUNICIPAL FIRE & POLICE RETIREMENT	96,332	0.012061%	478,702	891,879
77611	DES MOINES AREA MPO	72,032	0.009018%	357,947	666,898
77701	DES MOINES WATER WORKS	1,680,715	0.210425%	8,351,960	15,560,706
77704	WEST DES MOINES WATER WORKS	307,374	0.038483%	1,527,433	2,845,791
77706	METRO WASTE AUTHORITY	626,224	0.078403%	3,111,888	5,797,821
78001	IOWA SCHOOL FOR THE DEAF	341,311	0.042732%	1,696,074	3,159,990
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	346,269	0.043353%	1,720,711	3,205,892
78201	POTTAWATTAMIE COUNTY	1,783,031	0.223235%	8,860,395	16,507,981
78203	E POTTAWATTAMIE CO AGR EXT DIST	9,296	0.001164%	46,195	86,068
78204	WEST POTTAWATTAMIE CO EXT SERVICE	22,417	0.002807%	111,398	207,549
78205	POTTAWATTAMIE COUNTY ASSESSOR	91,413	0.011445%	454,257	846,336
78301	CITY OF COUNCIL BLUFFS	1,674,385	0.209632%	8,320,501	15,502,094
78302	CITY OF MCCLELLAND	264	0.000033%	1,313	2,447
78303	CITY OF MINDEN	12,915	0.001617%	64,181	119,576
78304	CITY OF WALNUT	20,465	0.002562%	101,695	189,469

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	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
10,225,388	1,893,809	36,248	41,363,465	43,293,523	585,181	1,021	45,936,590	46,522,791	(613,375)
52,230	9,673	185	211,281	221,139	2,989	5	234,640	237,634	(3,133)
372,175	68,929	1,319	1,505,511	1,575,759	21,299	37	1,671,960	1,693,296	(22,325)
18,828	3,487	67	76,163	79,717	1,078	2	84,584	85,664	(1,129)
2,578,866	477,623	9,142	10,431,958	10,918,723	147,584	257	11,585,311	11,733,152	(154,694)
53,134	9,841	188	214,936	224,965	3,041	5	238,699	241,745	(3,187)
9,504,329	1,760,264	33,692	38,446,655	40,240,612	543,916	949	42,697,300	43,242,164	(570,122)
1,131,546	209,570	4,011	4,577,301	4,790,882	64,756	113	5,083,365	5,148,234	(67,876)
604,729	112,000	2,144	2,446,233	2,560,377	34,608	60	2,716,688	2,751,356	(36,275)
413,537	76,590	1,466	1,672,831	1,750,887	23,666	41	1,857,778	1,881,485	(24,806)
1,636,744	303,136	5,802	6,620,911	6,929,849	93,668	163	7,352,916	7,446,747	(98,181)
148,463	27,496	526	600,558	628,580	8,496	15	666,955	675,466	(8,906)
75,543	13,991	268	305,584	319,843	4,323	8	339,370	343,701	(4,531)
30,463	5,642	108	123,228	128,978	1,743	3	136,852	138,598	(1,827)
9,734	1,803	35	39,375	41,213	557	1	43,728	44,286	(584)
741,474	137,326	2,628	2,999,390	3,139,344	42,433	74	3,331,001	3,373,508	(44,478)
282,600	52,339	1,002	1,143,166	1,196,507	16,173	28	1,269,554	1,285,755	(16,952)
121,789	22,556	432	492,657	515,645	6,970	12	547,125	554,107	(7,306)
596,906	110,551	2,116	2,414,589	2,527,256	34,160	59	2,681,545	2,715,764	(35,806)
10,169	1,883	36	41,136	43,055	582	1	45,683	46,266	(610)
11,163	2,067	40	45,157	47,264	639	1	50,150	50,790	(670)
5,863,200	1,085,903	20,785	23,717,658	24,824,346	335,540	584	26,339,871	26,675,995	(351,706)
1,215,011	225,028	4,307	4,914,929	5,144,264	69,533	121	5,458,321	5,527,975	(72,883)
8,122,844	1,504,404	28,795	32,858,310	34,391,510	464,856	811	36,491,109	36,956,775	(487,253)
10,153,065	1,880,414	35,992	41,070,903	42,987,310	581,042	1,014	45,611,683	46,193,738	(609,037)
1,644,915	304,649	5,831	6,653,965	6,964,445	94,135	164	7,389,624	7,483,923	(98,671)
28,356,740	5,251,853	100,523	114,707,917	120,060,294	1,622,805	2,828	127,389,972	129,015,604	(1,700,991)
1,822,449	337,529	6,460	7,372,122	7,716,111	104,295	182	8,187,181	8,291,658	(109,320)
3,749,921	694,510	13,293	15,169,077	15,876,880	214,601	374	16,846,163	17,061,138	(224,940)
6,080,168	1,126,088	21,554	24,595,332	25,742,975	347,958	608	27,314,581	27,663,146	(364,722)
4,679,840	866,737	16,590	18,930,764	19,814,091	267,819	466	21,023,741	21,292,026	(280,722)
1,968,829	364,640	6,979	7,964,252	8,335,871	112,672	196	8,844,776	8,957,644	(118,101)
6,156,826	1,140,285	21,826	24,905,424	26,067,536	352,345	615	27,658,957	28,011,916	(369,321)
84,937	15,731	301	343,586	359,618	4,861	8	381,573	386,442	(5,095)
111,242	20,603	394	449,991	470,988	6,366	11	499,742	506,119	(6,673)
114,579	21,221	406	463,492	485,119	6,557	11	514,736	521,304	(6,873)
85,676	15,868	304	346,574	362,746	4,903	9	384,891	389,803	(5,139)
1,999,074	370,241	7,087	8,086,599	8,463,927	114,403	199	8,980,650	9,095,252	(119,915)
365,597	67,711	1,296	1,478,903	1,547,910	20,922	36	1,642,409	1,663,367	(21,930)
744,842	137,950	2,640	3,013,016	3,153,606	42,626	74	3,346,133	3,388,833	(44,680)
405,962	75,187	1,439	1,642,186	1,718,812	23,232	40	1,823,745	1,847,017	(24,352)
411,859	76,279	1,460	1,666,040	1,743,779	23,570	41	1,850,237	1,873,848	(24,706)
2,120,770	392,780	7,518	8,578,880	8,979,178	121,368	211	9,527,357	9,648,936	(127,215)
11,057	2,048	39	44,728	46,815	633	1	49,673	50,307	(663)
26,664	4,938	95	107,859	112,892	1,526	3	119,784	121,313	(1,599)
108,728	20,137	385	439,825	460,347	6,222	11	488,451	494,684	(6,522)
1,991,544	368,847	7,060	8,056,140	8,432,047	113,972	198	8,946,823	9,060,993	(119,464)
314	58	1	1,272	1,331	18	-	1,412	1,430	(19)
15,362	2,845	54	62,142	65,041	879	2	69,012	69,893	(921)
24,341	4,508	86	98,464	103,058	1,393	2	109,350	110,745	(1,460)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
78305	CITY OF CARSON	19,130	0.002395%	95,062	177,113
78307	CITY OF OAKLAND	40,679	0.005093%	202,146	376,623
78309	CITY OF NEOLA	18,047	0.002260%	89,683	167,090
78310	CITY OF UNDERWOOD	15,913	0.001992%	79,075	147,327
78311	CITY OF AVOCA	39,929	0.004999%	198,420	369,680
78313	CITY OF CARTER LAKE	57,663	0.007219%	286,544	533,866
78314	CITY OF MACEDONIA	7,600	0.000952%	37,768	70,367
78317	CITY OF HANCOCK	6,860	0.000859%	34,090	63,514
78318	CITY OF TREYNOR	27,043	0.003386%	134,384	250,374
78322	CITY OF CRESCENT	9,579	0.001199%	47,602	88,689
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,853,500	0.858055%	34,057,024	63,452,331
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	518,038	0.064858%	2,574,282	4,796,196
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	489,794	0.061322%	2,433,927	4,534,699
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	482,103	0.060359%	2,395,707	4,463,490
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	2,067,250	0.258819%	10,272,765	19,139,397
78560	IOWA WESTERN COMMUNITY COLLEGE	1,174,648	0.147065%	5,837,163	10,875,337
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	505,130	0.063242%	2,510,137	4,676,688
78701	COUNCIL BLUFFS WATER WORKS	292,906	0.036672%	1,455,533	2,711,834
79201	POWESHIEK COUNTY	276,387	0.034604%	1,373,446	2,558,896
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	14,823	0.001856%	73,658	137,234
79204	POWESHIEK CO ASSESSOR	28,100	0.003518%	139,638	260,162
79206	POWESHIEK WATER ASSOCIATION	144,223	0.018057%	716,688	1,335,276
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	958	0.000120%	4,760	8,869
79301	CITY OF GRINNELL	233,258	0.029204%	1,159,126	2,159,592
79302	CITY OF DEEP RIVER	4,194	0.000525%	20,839	38,826
79303	CITY OF BROOKLYN	25,043	0.003135%	124,448	231,862
79304	CITY OF MONTEZUMA	45,856	0.005741%	227,870	424,549
79308	CITY OF MALCOM	6,797	0.000851%	33,778	62,932
79311	CITY OF SEARSBORO	1,002	0.000125%	4,981	9,280
79312	CITY OF GUERNSEY	526	0.000066%	2,615	4,873
79313	CITY OF HARTWICK	361	0.000045%	1,794	3,343
79314	GRINNELL LOW RENT HOUSING AUTHORITY	4,825	0.000604%	23,977	44,673
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	326,021	0.040818%	1,620,093	3,018,429
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,175,985	0.147233%	5,843,810	10,887,721
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	381,990	0.047825%	1,898,220	3,536,613
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	31,850	0.003988%	158,274	294,883
79702	BROOKLYN MUNICIPAL UTILITIES	25,769	0.003226%	128,052	238,575
80201	RINGGOLD COUNTY	244,245	0.030579%	1,213,725	2,261,316
80203	RINGGOLD COUNTY HOSPITAL	843,025	0.105546%	4,189,235	7,805,049
80204	RINGGOLD COUNTY EXTENSION	5,684	0.000712%	28,245	52,623
80207	SUN VALLEY SANITARY DISTRICT	12,534	0.001569%	62,284	116,043
80301	CITY OF DIAGONAL	6,954	0.000871%	34,556	64,382
80303	CITY OF MOUNT AYR	44,590	0.005583%	221,582	412,834
80307	CITY OF KELLERTON	2,903	0.000363%	14,424	26,873
80308	CITY OF TINGLEY	731	0.000091%	3,631	6,765
80309	CITY OF BENTON	52	0.000007%	258	481
80310	CITY OF REDDING	113	0.000014%	563	1,049
80315	LOW RENT HOUSING AGENCY OF MT AYR	5,489	0.000687%	27,278	50,822
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	441,824	0.055316%	2,195,549	4,090,572
80553	DIAGONAL COMM SCH DIST	121,443	0.015205%	603,486	1,124,367

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	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
22,754	4,214	81	92,042	96,337	1,302	2	102,218	103,522	(1,365)
48,384	8,961	172	195,724	204,857	2,769	5	217,363	220,137	(2,902)
21,466	3,976	76	86,834	90,886	1,228	2	96,434	97,664	(1,288)
18,927	3,505	67	76,563	80,135	1,083	2	85,028	86,113	(1,135)
47,493	8,796	168	192,116	201,080	2,718	5	213,356	216,079	(2,849)
68,585	12,702	243	277,440	290,385	3,925	7	308,114	312,046	(4,114)
9,040	1,674	32	36,568	38,274	517	1	40,611	41,129	(542)
8,160	1,511	29	33,007	34,547	467	1	36,656	37,124	(489)
32,165	5,957	114	130,115	136,186	1,841	3	144,500	146,344	(1,929)
11,394	2,110	40	46,090	48,240	652	1	51,186	51,839	(683)
8,151,679	1,509,745	28,897	32,974,953	34,513,596	466,506	814	36,620,649	37,087,968	(488,983)
616,164	114,118	2,184	2,492,491	2,608,793	35,262	61	2,768,059	2,803,382	(36,961)
582,570	107,896	2,065	2,356,596	2,466,557	33,339	58	2,617,140	2,650,537	(34,946)
573,422	106,201	2,033	2,319,590	2,427,824	32,816	57	2,576,043	2,608,916	(34,397)
2,458,826	455,390	8,716	9,946,375	10,410,481	140,714	245	11,046,042	11,187,001	(147,494)
1,397,147	258,761	4,953	5,651,703	5,915,417	79,956	139	6,276,553	6,356,648	(83,808)
600,811	111,274	2,130	2,430,384	2,543,788	34,383	60	2,699,087	2,733,530	(36,040)
348,388	64,524	1,235	1,409,288	1,475,047	19,938	35	1,565,098	1,585,071	(20,898)
328,740	60,885	1,165	1,329,809	1,391,859	18,813	33	1,476,832	1,495,678	(19,720)
17,630	3,265	62	71,318	74,645	1,009	2	79,203	80,214	(1,058)
33,423	6,190	118	135,201	141,509	1,913	3	150,149	152,065	(2,005)
171,542	31,771	608	693,917	726,296	9,817	17	770,636	780,470	(10,290)
1,139	211	4	4,609	4,824	65	-	5,119	5,184	(68)
277,441	51,384	984	1,122,298	1,174,666	15,877	28	1,246,379	1,262,284	(16,642)
4,988	924	18	20,177	21,119	285	-	22,408	22,693	(299)
29,787	5,517	106	120,494	126,117	1,705	3	133,816	135,524	(1,787)
54,541	10,101	193	220,630	230,924	3,121	5	245,022	248,148	(3,272)
8,085	1,497	29	32,704	34,230	463	1	36,320	36,784	(485)
1,192	221	4	4,823	5,048	68	-	5,356	5,424	(72)
626	116	2	2,532	2,650	36	-	2,812	2,848	(38)
429	80	2	1,737	1,819	25	-	1,929	1,954	(26)
5,739	1,063	20	23,216	24,299	328	1	25,782	26,111	(344)
387,776	71,819	1,375	1,568,619	1,641,813	22,192	39	1,742,045	1,764,276	(23,261)
1,398,738	259,055	4,958	5,658,139	5,922,152	80,047	139	6,283,700	6,363,886	(83,904)
454,346	84,148	1,611	1,837,910	1,923,669	26,001	45	2,041,108	2,067,154	(27,254)
37,883	7,016	134	153,245	160,395	2,168	4	170,188	172,360	(2,272)
30,650	5,677	109	123,983	129,769	1,754	3	137,691	139,448	(1,839)
290,510	53,804	1,030	1,175,162	1,229,996	16,625	29	1,305,088	1,321,742	(17,426)
1,002,709	185,708	3,555	4,056,133	4,245,396	57,383	100	4,504,578	4,562,061	(60,148)
6,760	1,252	24	27,347	28,623	387	1	30,371	30,759	(406)
14,908	2,761	53	60,306	63,120	853	1	66,973	67,827	(894)
8,271	1,532	29	33,458	35,019	473	1	37,157	37,631	(496)
53,036	9,823	188	214,542	224,553	3,035	5	238,261	241,301	(3,181)
3,452	639	12	13,965	14,616	198	-	15,509	15,707	(207)
869	161	3	3,516	3,680	50	-	3,904	3,954	(52)
62	11	-	250	261	4	-	277	281	(4)
135	25	-	545	570	8	-	605	613	(8)
6,529	1,209	23	26,411	27,643	374	1	29,331	29,706	(392)
525,513	97,328	1,863	2,125,791	2,224,982	30,074	52	2,360,818	2,390,944	(31,523)
144,447	26,752	512	584,312	611,576	8,266	14	648,913	657,193	(8,665)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
81201	SAC COUNTY	312,170	0.039084%	1,551,263	2,890,189
81203	SAC CO AGRI EXT DIST	9,223	0.001155%	45,833	85,392
81204	SAC COUNTY ASSESSOR	17,703	0.002216%	87,973	163,905
81301	CITY OF ODEBOLT	15,547	0.001946%	77,258	143,941
81303	CITY OF SCHALLER	12,636	0.001582%	62,790	116,986
81304	CITY OF AUBURN	10,455	0.001309%	51,954	96,796
81305	CITY OF LAKE VIEW	53,095	0.006647%	263,844	491,573
81306	CITY OF SAC CITY	100,070	0.012529%	497,276	926,486
81307	CITY OF EARLY	11,331	0.001419%	56,305	104,903
81309	CITY OF LYTTON	8,646	0.001082%	42,965	80,049
81311	CITY OF WALL LAKE	32,208	0.004032%	160,051	298,194
81316	CITY OF NEMAHA	271	0.000034%	1,348	2,512
81548	SCHALLER-CRESTLAND COMM SCH DIST	255,371	0.031972%	1,269,011	2,364,320
81601	SAC COUNTY SOLID WASTE AGENCY	11,641	0.001457%	57,849	107,780
82201	SCOTT COUNTY	2,420,306	0.303021%	12,027,199	22,408,118
82205	SCOTT CO AGR EXT DIST	40,775	0.005105%	202,623	377,510
82211	WASTE COMMISSION OF SCOTT COUNTY	379,102	0.047463%	1,883,867	3,509,871
82301	CITY OF DAVENPORT	3,223,332	0.403560%	16,017,669	29,842,844
82303	CITY OF ELDRIDGE	171,001	0.021409%	849,752	1,583,190
82304	CITY OF WALCOTT	41,013	0.005135%	203,806	379,714
82305	CITY OF BUFFALO	33,915	0.004246%	168,535	314,001
82308	CITY OF BETTENDORF	1,277,460	0.159937%	6,348,070	11,827,217
82309	CITY OF PRINCETON	20,113	0.002518%	99,946	186,211
82311	CITY OF LE CLAIRE	74,754	0.009359%	371,474	692,101
82312	CITY OF LONG GROVE	19,076	0.002388%	94,794	176,612
82316	CITY OF BLUE GRASS	26,391	0.003304%	131,143	244,336
82317	CITY OF DIXON	1,916	0.000240%	9,520	17,738
82319	CITY OF RIVERDALE	12,856	0.001610%	63,883	119,022
82320	CITY OF DONAHUE	1,237	0.000155%	6,145	11,449
82321	CITY OF MAYSVILLE	728	0.000091%	3,619	6,743
82322	CITY OF NEW LIBERTY	1,131	0.000142%	5,622	10,475
82324	CITY OF MCCAUSLAND	6,124	0.000767%	30,433	56,701
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	10,890,220	1.363450%	54,116,653	100,825,831
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	3,126,162	0.391394%	15,534,804	28,943,209
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,207,848	0.276422%	10,971,437	20,441,107
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	3,377,848	0.422905%	16,785,504	31,273,413
82553	EASTERN IOWA COMMUNITY COLLEGE	1,471,781	0.184266%	7,313,708	13,626,317
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	653,361	0.081801%	3,246,741	6,049,070
82604	AEA 9 - MISSISSIPPI BEND	2,088,318	0.261456%	10,377,455	19,334,446
82605	PARK VIEW WATER & SANITARY DISTRICT	22,533	0.002821%	111,973	208,619
82606	QUAD CITY GARAGE POLICY GROUP	67,305	0.008427%	334,457	623,134
83201	SHELBY COUNTY	349,308	0.043733%	1,735,815	3,234,031
83203	SHELBY COUNTY AG	10,451	0.001308%	51,934	96,758
83204	MYRTUE MEDICAL CENTER	1,694,103	0.212101%	8,418,488	15,684,656
83301	CITY OF HARLAN	119,937	0.015016%	596,001	1,110,422
83304	CITY OF SHELBY	20,083	0.002514%	99,797	185,934
83305	CITY OF ELK HORN	10,762	0.001347%	53,481	99,642
83306	CITY OF DEFIANCE	4,130	0.000517%	20,521	38,234
83307	CITY OF PANAMA	3,846	0.000481%	19,111	35,606
83308	CITY OF EARLING	7,811	0.000978%	38,813	72,314

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	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
371,301	68,767	1,316	1,501,976	1,572,059	21,249	37	1,668,033	1,689,319	(22,273)
10,970	2,032	39	44,376	46,447	628	1	49,283	49,912	(658)
21,057	3,900	75	85,178	89,153	1,205	2	94,595	95,802	(1,263)
18,492	3,425	66	74,803	78,294	1,058	2	83,074	84,134	(1,109)
15,029	2,783	53	60,795	63,631	860	1	67,517	68,378	(902)
12,435	2,303	44	50,303	52,650	712	1	55,865	56,578	(746)
63,152	11,696	224	255,461	267,381	3,614	6	283,705	287,325	(3,788)
119,025	22,044	422	481,477	503,943	6,812	12	534,709	541,533	(7,140)
13,477	2,496	48	54,516	57,060	771	1	60,543	61,315	(808)
10,284	1,905	36	41,600	43,541	589	1	46,199	46,789	(617)
38,309	7,095	136	154,966	162,197	2,192	4	172,099	174,295	(2,298)
323	60	1	1,305	1,366	18	-	1,449	1,467	(19)
303,743	56,255	1,077	1,228,692	1,286,024	17,383	30	1,364,535	1,381,948	(18,220)
13,846	2,564	49	56,011	58,624	792	1	62,204	62,997	(831)
2,878,756	533,164	10,205	11,645,067	12,188,436	164,746	287	12,932,540	13,097,573	(172,683)
48,499	8,982	172	196,185	205,339	2,775	5	217,875	220,655	(2,909)
450,911	83,512	1,598	1,824,012	1,909,122	25,805	45	2,025,674	2,051,524	(27,048)
3,833,891	710,061	13,591	15,508,751	16,232,403	219,406	382	17,223,391	17,443,179	(229,977)
203,391	37,669	721	822,753	861,143	11,640	20	913,716	925,376	(12,201)
48,782	9,035	173	197,330	206,538	2,792	5	219,147	221,944	(2,926)
40,340	7,471	143	163,180	170,794	2,309	4	181,222	183,535	(2,420)
1,519,435	281,409	5,386	6,146,377	6,433,172	86,954	151	6,825,917	6,913,022	(91,144)
23,922	4,431	85	96,770	101,286	1,369	2	107,469	108,840	(1,435)
88,914	16,467	315	359,672	376,454	5,088	9	399,437	404,534	(5,334)
22,689	4,202	80	91,782	96,064	1,298	2	101,929	103,229	(1,361)
31,390	5,814	111	126,977	132,902	1,796	3	141,015	142,814	(1,883)
2,279	422	8	9,218	9,648	130	-	10,237	10,367	(137)
15,291	2,832	54	61,854	64,740	875	2	68,692	69,569	(917)
1,471	272	5	5,950	6,227	84	-	6,608	6,692	(88)
866	160	3	3,504	3,667	50	-	3,891	3,941	(52)
1,346	249	5	5,443	5,697	77	-	6,045	6,122	(81)
7,284	1,349	26	29,466	30,841	417	1	32,724	33,142	(437)
12,953,028	2,398,986	45,918	52,397,241	54,842,146	741,279	1,293	58,190,256	58,932,827	(776,993)
3,718,315	688,656	13,181	15,041,228	15,743,065	212,792	371	16,704,179	16,917,342	(223,045)
2,626,056	486,363	9,309	10,622,849	11,118,521	150,284	262	11,797,307	11,947,853	(157,525)
4,017,675	744,099	14,242	16,252,190	17,010,531	229,924	400	18,049,024	18,279,348	(241,002)
1,750,564	324,216	6,206	7,081,334	7,411,756	100,182	174	7,864,243	7,964,599	(105,008)
777,120	143,928	2,755	3,143,585	3,290,268	44,473	77	3,491,138	3,535,688	(46,616)
2,483,884	460,031	8,805	10,047,739	10,516,575	142,148	247	11,158,612	11,301,007	(148,997)
26,801	4,964	95	108,415	113,474	1,534	3	120,401	121,938	(1,608)
80,054	14,826	284	323,831	338,941	4,581	8	359,633	364,222	(4,802)
415,474	76,948	1,473	1,680,664	1,759,085	23,777	41	1,866,477	1,890,295	(24,922)
12,430	2,302	44	50,283	52,629	711	1	55,843	56,555	(746)
2,014,997	373,191	7,143	8,151,013	8,531,347	115,315	201	9,052,186	9,167,702	(120,870)
142,655	26,421	506	577,065	603,992	8,164	14	640,865	649,043	(8,557)
23,887	4,424	85	96,626	101,135	1,367	2	107,309	108,678	(1,433)
12,801	2,371	45	51,782	54,198	733	1	57,507	58,241	(768)
4,912	910	17	19,869	20,796	281	-	22,066	22,347	(295)
4,574	847	16	18,504	19,367	262	-	20,550	20,812	(274)
9,290	1,721	33	37,580	39,334	532	1	41,735	42,268	(557)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
83309	CITY OF IRWIN	7,260	0.000909%	36,077	67,216
83310	CITY OF PORTSMOUTH	2,420	0.000303%	12,027	22,408
83313	CITY OF KIRKMAN	227	0.000028%	1,126	2,098
83314	CITY OF WESTPHALIA	111	0.000014%	551	1,027
83315	CITY OF TENNANT	340	0.000043%	1,689	3,146
83531	HARLAN COMM SCH DIST	1,021,840	0.127934%	5,077,816	9,460,582
83701	HARLAN MUNICIPAL UTILITIES	161,917	0.020272%	804,614	1,499,093
84201	SIOUX COUNTY	499,471	0.062534%	2,482,015	4,624,293
84203	SIOUX COUNTY AGRICULTURE	11,985	0.001501%	59,559	110,966
84206	ROCK VALLEY RURAL WATER DIST	23,397	0.002929%	116,265	216,616
84301	CITY OF HAWARDEN	108,671	0.013606%	540,015	1,006,114
84302	CITY OF BOYDEN	20,017	0.002506%	99,468	185,321
84303	CITY OF ROCK VALLEY	101,191	0.012669%	502,846	936,862
84304	CITY OF SIOUX CENTER	330,658	0.041398%	1,643,136	3,061,361
84305	CITY OF MAURICE	6,310	0.000790%	31,358	58,424
84307	CITY OF ORANGE CITY	209,366	0.026213%	1,040,399	1,938,389
84308	CITY OF IRETON	10,897	0.001364%	54,149	100,887
84309	HAWARDEN REGIONAL HEALTHCARE	453,907	0.056829%	2,255,595	4,202,445
84311	CITY OF GRANVILLE	7,222	0.000904%	35,890	66,867
84312	CITY OF ALTON	47,377	0.005932%	235,428	438,631
84314	CITY OF HOSPERS	19,528	0.002445%	97,042	180,800
84317	CITY OF HULL	44,732	0.005600%	222,287	414,148
84318	CITY OF CHATSWORTH	133	0.000017%	661	1,232
84319	CITY OF MATLOCK	328	0.000041%	1,632	3,040
84320	ORANGE CITY AREA HEALTH SYSTEM	2,380,922	0.298090%	11,831,488	22,043,485
84544	SIOUX CENTER COMM SCH DIST	1,135,248	0.142133%	5,641,377	10,510,563
84545	BOYDEN HULL COMM SCH DIST	467,155	0.058488%	2,321,430	4,325,103
84546	ROCK VALLEY COMM SCH DIST	646,057	0.080886%	3,210,446	5,981,447
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	613,660	0.076830%	3,049,455	5,681,501
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	1,086,165	0.135987%	5,397,469	10,056,134
84601	NORTHWEST IOWA AREA SOLID WASTE AGENCY	37,480	0.004692%	186,249	347,004
85001	IOWA STATE UNIV OF SCIENCE & TECH	8,080,430	1.011666%	40,153,992	74,811,715
85002	DEPT OF TRANSPORTATION	15,979,442	2.000619%	79,406,469	147,943,799
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	845,009	0.105795%	4,199,092	7,823,414
85201	STORY COUNTY	1,201,087	0.150375%	5,968,547	11,120,121
85203	STORY CO AGR EXT DIST	19,403	0.002429%	96,421	179,644
85204	STORY CO MEDICAL CENTER	1,259,073	0.157635%	6,256,698	11,656,981
85301	CITY OF HUXLEY	98,873	0.012379%	491,327	915,401
85302	CITY OF MAXWELL	16,667	0.002087%	82,822	154,308
85303	CITY OF AMES	2,798,311	0.350347%	13,905,618	25,907,839
85305	CITY OF STORY CITY	85,106	0.010655%	422,918	787,947
85308	CITY OF KELLEY	1,570	0.000197%	7,804	14,540
85310	CITY OF COLLINS	12,522	0.001568%	62,227	115,936
85311	CITY OF GILBERT	21,642	0.002710%	107,545	200,369
85312	CITY OF SLATER	40,726	0.005099%	202,378	377,054
85313	CITY OF CAMBRIDGE	14,820	0.001855%	73,644	137,208
85315	CITY OF COLO	14,906	0.001866%	74,071	138,003
85318	CITY OF NEVADA	192,585	0.024112%	957,009	1,783,022
85322	CITY OF ROLAND	30,712	0.003845%	152,614	284,339
85323	CITY OF ZEARING	9,231	0.001156%	45,871	85,464

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	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
8,635	1,599	31	34,931	36,561	494	1	38,793	39,288	(518)
2,879	533	10	11,645	12,188	165	-	12,933	13,098	(173)
269	50	1	1,090	1,141	15	-	1,211	1,226	(16)
132	24	-	534	558	8	-	593	601	(8)
404	75	1	1,635	1,711	23	-	1,816	1,839	(24)
1,215,395	225,099	4,309	4,916,482	5,145,890	69,555	121	5,460,046	5,529,722	(72,906)
192,587	35,668	683	779,050	815,401	11,021	19	865,181	876,221	(11,552)
594,080	110,027	2,106	2,403,156	2,515,289	33,998	59	2,668,848	2,702,905	(35,636)
14,256	2,640	51	57,667	60,358	816	1	64,043	64,860	(855)
27,829	5,154	99	112,571	117,824	1,593	3	125,017	126,613	(1,669)
129,255	23,939	458	522,858	547,255	7,397	13	580,665	588,075	(7,753)
23,808	4,409	84	96,308	100,801	1,362	2	106,955	108,319	(1,428)
120,358	22,291	427	486,869	509,587	6,888	12	540,697	547,597	(7,220)
393,291	72,840	1,394	1,590,930	1,665,164	22,507	39	1,766,823	1,789,369	(23,592)
7,506	1,390	27	30,362	31,779	430	1	33,719	34,150	(450)
249,024	46,121	883	1,007,344	1,054,348	14,251	25	1,118,715	1,132,991	(14,938)
12,961	2,400	46	52,429	54,875	742	1	58,225	58,968	(777)
539,885	99,990	1,914	2,183,930	2,285,834	30,897	54	2,425,384	2,456,335	(32,385)
8,590	1,591	30	34,749	36,370	492	1	38,591	39,084	(515)
56,351	10,436	200	227,948	238,584	3,225	6	253,150	256,381	(3,380)
23,227	4,302	82	93,958	98,342	1,329	2	104,346	105,677	(1,393)
53,205	9,854	189	215,225	225,268	3,045	5	239,020	242,070	(3,192)
158	29	1	640	670	9	-	711	720	(9)
391	72	1	1,580	1,653	22	-	1,755	1,777	(23)
2,831,912	524,488	10,039	11,455,574	11,990,101	162,065	282	12,722,097	12,884,444	(169,873)
1,350,285	250,082	4,787	5,462,137	5,717,006	77,274	135	6,066,028	6,143,437	(80,997)
555,643	102,909	1,970	2,247,673	2,352,552	31,798	55	2,496,175	2,528,028	(33,330)
768,433	142,319	2,724	3,108,443	3,253,486	43,976	77	3,452,110	3,496,163	(46,095)
729,899	135,182	2,587	2,952,567	3,090,336	41,771	73	3,279,001	3,320,845	(43,783)
1,291,905	239,269	4,580	5,225,979	5,469,828	73,933	129	5,803,761	5,877,823	(77,495)
44,579	8,256	158	180,331	188,745	2,551	4	200,269	202,824	(2,674)
9,611,012	1,780,023	34,070	38,878,206	40,692,300	550,021	960	43,176,563	43,727,543	(576,521)
19,006,243	3,520,080	67,376	76,883,540	80,470,997	1,087,693	1,896	85,383,749	86,473,337	(1,140,098)
1,005,069	186,145	3,563	4,065,677	4,255,385	57,518	100	4,515,177	4,572,795	(60,289)
1,428,595	264,585	5,064	5,778,913	6,048,562	81,756	142	6,417,826	6,499,724	(85,695)
23,079	4,274	82	93,357	97,713	1,321	2	103,679	105,002	(1,384)
1,497,565	277,359	5,309	6,057,909	6,340,577	85,703	149	6,727,668	6,813,520	(89,832)
117,601	21,780	417	475,716	497,913	6,730	12	528,311	535,053	(7,054)
19,824	3,671	70	80,191	83,932	1,134	2	89,057	90,193	(1,189)
3,328,363	616,434	11,799	13,463,805	14,092,038	190,476	332	14,952,357	15,143,165	(199,653)
101,227	18,748	359	409,481	428,588	5,793	10	454,753	460,556	(6,072)
1,868	346	7	7,556	7,909	107	-	8,392	8,499	(112)
14,894	2,759	53	60,250	63,062	852	1	66,911	67,764	(893)
25,741	4,767	91	104,128	108,986	1,473	3	115,641	117,117	(1,544)
48,440	8,971	172	195,948	205,091	2,772	5	217,612	220,389	(2,906)
17,627	3,265	62	71,304	74,631	1,009	2	79,188	80,199	(1,057)
17,729	3,284	63	71,718	75,065	1,015	2	79,647	80,664	(1,063)
229,064	42,424	812	926,602	969,838	13,109	23	1,029,047	1,042,179	(13,740)
36,529	6,765	129	147,766	154,660	2,090	4	164,102	166,196	(2,191)
10,979	2,033	39	44,414	46,486	628	1	49,324	49,953	(659)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
85325	CITY OF MCCALLSBURG	3,437	0.000430%	17,082	31,825
85327	MARY GREELEY MEDICAL CENTER	7,252,491	0.908008%	36,039,724	67,146,339
85544	AMES COMMUNITY SCHOOL DISTRICT	3,405,917	0.426419%	16,924,987	31,533,286
85545	GILBERT COMMUNITY SCHOOL DISTRICT	1,064,047	0.133218%	5,287,558	9,851,356
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	741,835	0.092877%	3,686,391	6,868,191
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,216,336	0.152285%	6,044,327	11,261,308
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	313,973	0.039309%	1,560,223	2,906,884
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,157,982	0.144979%	5,754,348	10,721,042
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	291,215	0.036460%	1,447,132	2,696,180
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	50,645	0.006341%	251,671	468,894
86201	TAMA COUNTY	509,464	0.063785%	2,531,673	4,716,812
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	15,109	0.001892%	75,081	139,885
86204	TAMA COUNTY ASSESSOR	19,123	0.002394%	95,029	177,051
86301	CITY OF TAMA	44,288	0.005545%	220,081	410,037
86302	CITY OF GLADBROOK	15,478	0.001938%	76,913	143,298
86303	CITY OF TRAER	17,104	0.002141%	84,997	158,360
86304	CITY OF ELBERON	1,691	0.000212%	8,404	15,658
86305	CITY OF GARWIN	4,938	0.000618%	24,540	45,721
86306	CITY OF DYSART	22,383	0.002802%	111,228	207,231
86307	CITY OF CHELSEA	4,648	0.000582%	23,097	43,033
86308	CITY OF TOLEDO	48,597	0.006084%	241,492	449,930
86309	CITY OF CLUTIER	2,655	0.000332%	13,195	24,584
86315	CITY OF MONTOUR	3,815	0.000478%	18,959	35,323
86319	CITY OF VINING	203	0.000025%	1,006	1,875
86320	CITY OF LINCOLN	470	0.000059%	2,336	4,352
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,120,162	0.140244%	5,566,407	10,370,886
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	372,547	0.046643%	1,851,292	3,449,180
86594	GMG COMMUNITY SCHOOL DISTRICT	306,642	0.038391%	1,523,790	2,839,005
86701	TRAER MUNICIPAL UTILITIES	56,500	0.007074%	280,766	523,101
87201	TAYLOR COUNTY	263,427	0.032981%	1,309,044	2,438,906
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	9,450	0.001183%	46,958	87,489
87205	TAYLOR CO SOIL & WATER CONS DIST	4,833	0.000605%	24,015	44,743
87301	CITY OF BEDFORD	44,117	0.005523%	219,230	408,451
87305	CITY OF NEW MARKET	7,127	0.000892%	35,418	65,987
87306	CITY OF CLEARFIELD	7,933	0.000993%	39,420	73,444
87307	CITY OF GRAVITY	476	0.000060%	2,363	4,403
87308	CITY OF BLOCKTON	2,443	0.000306%	12,140	22,619
87309	CITY OF CONWAY	115	0.000014%	570	1,062
87310	CITY OF LENOX	42,351	0.005302%	210,453	392,098
87313	CITY OF SHARPSBURG	162	0.000020%	806	1,501
87314	LOW RENT HOUSING AGENCY OF LENOX	1,873	0.000235%	9,309	17,343
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	380,268	0.047609%	1,889,660	3,520,664
87563	LENOX COMMUNITY SCHOOL DISTRICT	339,858	0.042550%	1,688,851	3,146,533
87703	LENOX MUNICIPAL LIGHT AND WATER	41,303	0.005171%	205,245	382,397
88201	UNION COUNTY	255,822	0.032029%	1,271,255	2,368,500
88203	UNION COUNTY AGRI	11,462	0.001435%	56,958	106,120
88204	GREATER REGIONAL MEDICAL CENTER	3,210,259	0.401923%	15,952,707	29,721,811
88205	UNION COUNTY ASSESSOR	15,383	0.001926%	76,444	142,425
88301	CITY OF CRESTON	130,800	0.016376%	649,983	1,210,996
88302	CITY OF LORIMOR	6,927	0.000867%	34,423	64,135

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	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
4,089	757	14	16,539	17,310	234	-	18,367	18,601	(245)
8,626,246	1,597,638	30,580	34,894,658	36,522,877	493,665	862	38,752,596	39,247,122	(517,450)
4,051,061	750,283	14,361	16,387,241	17,151,885	231,835	404	18,199,006	18,431,245	(243,004)
1,265,597	234,397	4,486	5,119,560	5,358,443	72,428	126	5,685,576	5,758,130	(75,917)
882,352	163,417	3,128	3,569,266	3,735,811	50,495	88	3,963,883	4,014,466	(52,928)
1,446,733	267,944	5,129	5,852,285	6,125,358	82,794	144	6,499,311	6,582,249	(86,783)
373,445	69,165	1,324	1,510,651	1,581,140	21,372	37	1,677,668	1,699,077	(22,401)
1,377,325	255,090	4,883	5,571,519	5,831,492	78,822	137	6,187,503	6,266,462	(82,619)
346,377	64,151	1,228	1,401,153	1,466,532	19,822	35	1,556,064	1,575,921	(20,778)
60,238	11,157	214	243,675	255,046	3,447	6	270,616	274,069	(3,613)
605,966	112,229	2,148	2,451,236	2,565,613	34,678	60	2,722,244	2,756,982	(36,349)
17,971	3,328	64	72,695	76,087	1,028	2	80,733	81,763	(1,078)
22,746	4,213	81	92,010	96,304	1,302	2	102,182	103,486	(1,364)
52,677	9,756	187	213,088	223,031	3,015	5	236,647	239,667	(3,160)
18,409	3,410	65	74,469	77,944	1,054	2	82,702	83,758	(1,104)
20,344	3,768	72	82,297	86,137	1,164	2	91,395	92,561	(1,220)
2,012	373	7	8,137	8,517	115	-	9,037	9,152	(121)
5,874	1,088	21	23,760	24,869	336	1	26,387	26,724	(352)
26,623	4,931	94	107,694	112,719	1,524	3	119,601	121,128	(1,597)
5,528	1,024	20	22,363	23,407	316	1	24,836	25,153	(332)
57,802	10,705	205	233,820	244,730	3,308	6	259,671	262,985	(3,467)
3,158	585	11	12,776	13,372	181	-	14,188	14,369	(189)
4,538	840	16	18,357	19,213	260	-	20,386	20,646	(272)
241	45	1	974	1,020	14	-	1,082	1,096	(14)
559	104	2	2,262	2,368	32	-	2,512	2,544	(34)
1,332,341	246,758	4,723	5,389,550	5,641,031	76,247	133	5,985,416	6,061,796	(79,921)
443,114	82,068	1,571	1,792,473	1,876,112	25,359	44	1,990,648	2,016,051	(26,580)
364,725	67,549	1,293	1,475,376	1,544,218	20,873	36	1,638,493	1,659,402	(21,878)
67,202	12,446	238	271,845	284,529	3,846	7	301,900	305,753	(4,031)
313,325	58,030	1,111	1,267,453	1,326,594	17,931	31	1,407,582	1,425,544	(18,795)
11,240	2,082	40	45,466	47,588	643	1	50,493	51,137	(674)
5,748	1,065	20	23,252	24,337	329	1	25,823	26,153	(345)
52,473	9,718	186	212,264	222,168	3,003	5	235,732	238,740	(3,148)
8,477	1,570	30	34,292	35,892	485	1	38,084	38,570	(509)
9,435	1,747	33	38,167	39,947	540	1	42,387	42,928	(566)
566	105	2	2,288	2,395	32	-	2,541	2,573	(34)
2,906	538	10	11,754	12,302	166	-	13,054	13,220	(174)
136	25	-	552	577	8	-	613	621	(8)
50,373	9,329	179	203,766	213,274	2,883	5	226,294	229,182	(3,022)
193	36	1	780	817	11	-	866	877	(12)
2,228	413	8	9,013	9,434	128	-	10,009	10,137	(134)
452,297	83,768	1,603	1,829,621	1,914,992	25,884	45	2,031,903	2,057,832	(27,131)
404,233	74,867	1,433	1,635,192	1,711,492	23,134	40	1,815,979	1,839,153	(24,248)
49,126	9,098	174	198,724	207,996	2,811	5	220,695	223,511	(2,947)
304,280	56,355	1,079	1,230,864	1,288,298	17,413	30	1,366,948	1,384,391	(18,252)
13,633	2,525	48	55,148	57,721	780	1	61,245	62,026	(818)
3,818,342	707,182	13,536	15,445,852	16,166,570	218,517	380	17,153,539	17,372,436	(229,045)
18,297	3,389	65	74,016	77,470	1,047	2	82,199	83,248	(1,098)
155,576	28,814	552	629,331	658,697	8,903	16	698,910	707,829	(9,332)
8,239	1,526	29	33,330	34,885	472	1	37,014	37,487	(494)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
88306	CITY OF AFTON	11,242	0.001407%	55,864	104,081
88309	CITY OF CROMWELL	396	0.000050%	1,970	3,671
88310	CITY OF ARISPE	236	0.000030%	1,173	2,185
88311	AFTON HOUSING COMMISSION	8,232	0.001031%	40,907	76,214
88312	CITY OF SHANNON CITY	113	0.000014%	563	1,049
88313	CITY OF THAYER	142	0.000018%	704	1,311
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,031,748	0.129174%	5,127,052	9,552,314
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	421,424	0.052762%	2,094,176	3,901,701
88535	SOUTHWESTERN COMMUNITY COLLEGE	479,071	0.059979%	2,380,643	4,435,425
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	32,705	0.004095%	162,521	302,796
88603	SO IOWA REGIONAL HOUSING AUTHORITY	59,227	0.007415%	294,314	548,342
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	137,986	0.017276%	685,691	1,277,525
88701	CRESTON CITY WATER WORKS	108,902	0.013634%	541,164	1,008,255
89201	VAN BUREN COUNTY	227,825	0.028524%	1,132,129	2,109,292
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	7,060	0.000884%	35,081	65,360
89204	VAN BUREN COUNTY HOSPITAL	866,774	0.108520%	4,307,252	8,024,928
89301	CITY OF FARMINGTON	15,026	0.001881%	74,667	139,114
89302	CITY OF BONAPARTE	6,670	0.000835%	33,145	61,753
89303	CITY OF MILTON	4,898	0.000613%	24,340	45,349
89304	CITY OF STOCKPORT	4,128	0.000517%	20,514	38,220
89305	CITY OF KEOSAUQUA	24,900	0.003117%	123,735	230,533
89306	CITY OF CANTRIL	2,011	0.000252%	9,993	18,618
89308	CITY OF BIRMINGHAM	6,273	0.000785%	31,173	58,080
89701	KEOSAUQUA LIGHT AND POWER	20,198	0.002529%	100,371	187,004
90201	WAPELLO COUNTY	432,510	0.054150%	2,149,266	4,004,341
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	14,846	0.001859%	73,776	137,454
90210	WAPELLO COUNTY SOIL & WATER	5,629	0.000705%	27,972	52,116
90301	CITY OF OTTUMWA	575,243	0.072020%	2,858,550	5,325,822
90302	CITY OF AGENCY	9,161	0.001147%	45,524	84,816
90304	CITY OF ELDON	17,363	0.002174%	86,282	160,754
90308	CITY OF EDDYVILLE	15,872	0.001987%	78,873	146,951
90309	CITY OF BLAKESBURG	4,950	0.000620%	24,597	45,828
90312	CITY OF CHILLICOTHE	396	0.000050%	1,970	3,671
90313	CITY OF KIRKVILLE	646	0.000081%	3,209	5,978
90316	OTTUMWA HOUSING AUTHORITY	60,296	0.007549%	299,629	558,244
90320	EDDYVILLE COMMUNITY FIRE AGENCY	757	0.000095%	3,759	7,004
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	616,707	0.077211%	3,064,594	5,709,708
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	3,326,298	0.416451%	16,529,339	30,796,147
90551	INDIAN HILLS COMMUNITY COLLEGE	1,336,673	0.167351%	6,642,315	12,375,431
90602	AREA XV REGIONAL PLANNING COMMISSION	28,444	0.003561%	141,344	263,342
90604	AREA XV MULTI-COUNTY HOUSING AGY	29,898	0.003743%	148,571	276,806
90701	OTTUMWA WATERWORKS	174,284	0.021820%	866,068	1,613,589
90702	EDDYVILLE WATER DEPARTMENT	31	0.000004%	152	284
91201	WARREN COUNTY	802,158	0.100430%	3,986,154	7,426,685
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	15,237	0.001908%	75,718	141,072
91206	WARREN CTY HOUSING AUTHORITY	9,096	0.001139%	45,203	84,218
91211	WARREN CO SOIL & WATER CONS DISTRICT	3,096	0.000388%	15,387	28,668
91301	CITY OF INDIANOLA	402,372	0.050377%	1,999,502	3,725,313
91303	CITY OF CARLISLE	107,713	0.013486%	535,258	997,251
91304	CITY OF LACONA	4,859	0.000608%	24,146	44,986

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	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
13,371	2,476	47	54,089	56,612	765	1	60,069	60,835	(802)
472	87	2	1,908	1,997	27	-	2,119	2,146	(28)
281	52	1	1,135	1,188	16	-	1,261	1,277	(17)
9,791	1,813	35	39,607	41,455	560	1	43,986	44,547	(587)
135	25	-	545	570	8	-	605	613	(8)
168	31	1	681	713	10	-	757	767	(10)
1,227,180	227,282	4,350	4,964,154	5,195,786	70,229	122	5,512,988	5,583,339	(73,613)
501,249	92,835	1,777	2,027,639	2,122,251	28,686	50	2,251,814	2,280,550	(30,068)
569,816	105,534	2,020	2,305,005	2,412,559	32,610	57	2,559,845	2,592,512	(34,181)
38,900	7,205	138	157,357	164,700	2,226	4	174,754	176,984	(2,333)
70,445	13,047	250	284,963	298,260	4,031	7	316,468	320,506	(4,226)
164,123	30,397	582	663,905	694,884	9,392	16	737,306	746,714	(9,845)
129,530	23,990	459	523,970	548,419	7,413	13	581,900	589,326	(7,770)
270,979	50,187	961	1,096,158	1,147,306	15,508	27	1,217,349	1,232,884	(16,255)
8,397	1,555	30	33,966	35,551	481	1	37,721	38,203	(504)
1,030,957	190,940	3,655	4,170,400	4,364,995	59,000	103	4,631,478	4,690,581	(61,842)
17,872	3,310	63	72,295	75,668	1,023	2	80,288	81,313	(1,072)
7,933	1,469	28	32,092	33,589	454	1	35,640	36,095	(476)
5,826	1,079	21	23,567	24,667	333	1	26,172	26,506	(349)
4,910	909	17	19,862	20,788	281	-	22,058	22,339	(295)
29,616	5,485	105	119,804	125,394	1,695	3	133,049	134,747	(1,777)
2,392	443	8	9,675	10,126	137	-	10,745	10,882	(143)
7,461	1,382	26	30,183	31,591	427	1	33,520	33,948	(448)
24,024	4,449	85	97,182	101,716	1,375	2	107,927	109,304	(1,441)
514,435	95,277	1,824	2,080,979	2,178,080	29,440	51	2,311,051	2,340,542	(30,859)
17,659	3,270	63	71,432	74,765	1,011	2	79,330	80,343	(1,059)
6,695	1,240	24	27,084	28,348	383	1	30,078	30,462	(402)
684,205	126,719	2,425	2,767,727	2,896,871	39,156	68	3,073,726	3,112,950	(41,042)
10,896	2,018	39	44,077	46,134	624	1	48,950	49,575	(654)
20,652	3,825	73	83,541	87,439	1,182	2	92,777	93,961	(1,239)
18,879	3,496	67	76,367	79,930	1,080	2	84,811	85,893	(1,132)
5,887	1,090	21	23,816	24,927	337	1	26,449	26,787	(353)
472	87	2	1,908	1,997	27	-	2,119	2,146	(28)
768	142	3	3,107	3,252	44	-	3,450	3,494	(46)
71,717	13,282	254	290,109	303,645	4,104	7	322,183	326,294	(4,302)
900	167	3	3,640	3,810	51	-	4,042	4,093	(54)
733,522	135,853	2,600	2,967,225	3,105,678	41,978	73	3,295,280	3,337,331	(44,001)
3,956,361	732,744	14,025	16,004,164	16,750,933	226,415	394	17,773,577	18,000,386	(237,324)
1,589,864	294,453	5,636	6,431,273	6,731,362	90,985	158	7,142,312	7,233,455	(95,369)
33,831	6,266	120	136,854	143,240	1,936	3	151,984	153,923	(2,029)
35,561	6,586	126	143,851	150,563	2,035	4	159,755	161,794	(2,133)
207,297	38,393	735	838,551	877,679	11,863	21	931,261	943,145	(12,435)
36	7	-	148	155	2	-	164	166	(2)
954,101	176,706	3,382	3,859,505	4,039,593	54,601	95	4,286,210	4,340,906	(57,232)
18,123	3,357	64	73,313	76,734	1,037	2	81,418	82,457	(1,087)
10,819	2,004	38	43,766	45,808	619	1	48,605	49,225	(649)
3,683	682	13	14,898	15,593	211	-	16,545	16,756	(221)
478,589	88,638	1,697	1,935,973	2,026,308	27,389	48	2,150,014	2,177,451	(28,708)
128,116	23,728	454	518,252	542,434	7,332	13	575,550	582,895	(7,685)
5,779	1,070	20	23,378	24,468	331	1	25,963	26,295	(347)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
91305	CITY OF MILO	15,389	0.001927%	76,471	142,474
91306	CITY OF NEW VIRGINIA	4,588	0.000574%	22,798	42,476
91307	CITY OF NORWALK	278,347	0.034849%	1,383,185	2,577,040
91308	CITY OF CUMMING	6,425	0.000804%	31,929	59,488
91310	CITY OF ACKWORTH	74	0.000009%	366	681
91311	CITY OF HARTFORD	8,117	0.001016%	40,334	75,146
91312	CITY OF ST MARYS	1,772	0.000222%	8,807	16,409
91313	CITY OF MARTENSDALE	8,146	0.001020%	40,478	75,415
91318	CITY OF SPRING HILL	123	0.000015%	610	1,136
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000128%	5,066	9,439
91320	NEW VIRGINIA PUBLIC LIBRARY	717	0.000090%	3,565	6,642
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,582,713	0.323354%	12,834,247	23,911,746
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	407,773	0.051053%	2,026,343	3,775,320
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	383,193	0.047976%	1,904,195	3,547,744
91566	NORWALK COMMUNITY SCHOOL DISTRICT	2,203,524	0.275880%	10,949,950	20,401,074
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,476,690	0.184881%	7,338,102	13,671,766
91604	WARREN WATER DISTRICT	51,253	0.006417%	254,691	474,521
92201	WASHINGTON COUNTY	584,609	0.073193%	2,905,091	5,412,533
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	15,963	0.001999%	79,327	147,795
92204	WASHINGTON COUNTY HOSPITAL	1,923,563	0.240829%	9,558,740	17,809,083
92207	WASHINGTON CO SOIL & WATER CONS DIS	4,134	0.000518%	20,541	38,270
92301	CITY OF WASHINGTON	196,196	0.024564%	974,953	1,816,454
92302	CITY OF WELLMAN	50,095	0.006272%	248,938	463,802
92303	CITY OF RIVERSIDE	20,780	0.002602%	103,260	192,386
92304	CITY OF BRIGHTON	9,856	0.001234%	48,978	91,251
92305	CITY OF KALONA	49,870	0.006244%	247,819	461,717
92308	CITY OF AINSWORTH	6,533	0.000818%	32,463	60,482
92309	CITY OF CRAWFORDSVILLE	1,607	0.000201%	7,985	14,877
92311	CITY OF WEST CHESTER	770	0.000096%	3,828	7,132
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	1,102,326	0.138011%	5,477,779	10,205,761
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,289,526	0.161448%	6,408,027	11,938,925
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	405,970	0.050827%	2,017,383	3,758,626
93201	WAYNE COUNTY	255,598	0.032001%	1,270,138	2,366,420
93203	WAYNE CO AGR EXT DIST	8,629	0.001080%	42,878	79,887
93204	WAYNE COUNTY HOSPITAL	1,538,601	0.192632%	7,645,755	14,244,961
93301	CITY OF CORYDON	25,455	0.003187%	126,491	235,668
93302	CITY OF SEYMOUR	12,633	0.001582%	62,779	116,965
93303	CITY OF HUMESTON	12,182	0.001525%	60,536	112,786
93304	CITY OF ALLERTON	6,064	0.000759%	30,134	56,143
93305	CITY OF LINEVILLE	2,698	0.000338%	13,409	24,983
93306	CITY OF CLIO	227	0.000028%	1,126	2,098
93309	CITY OF PROMISE CITY	453	0.000057%	2,252	4,195
93314	SEYMOUR PUBLIC LIBRARY	1,000	0.000125%	4,969	9,258
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	210,849	0.026398%	1,047,772	1,952,124
93537	WAYNE COMMUNITY SCHOOL DISTRICT	428,050	0.053592%	2,127,104	3,963,050
94201	WEBSTER COUNTY	764,469	0.095711%	3,798,869	7,077,750
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	16,755	0.002098%	83,262	155,128
94301	CITY OF FORT DODGE	680,971	0.085257%	3,383,942	6,304,691
94303	CITY OF CALLENDER	11,308	0.001416%	56,191	104,690
94304	CALLENDER CEMETERY - WEBSTER COUNTY	409	0.000051%	2,034	3,790

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	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
18,304	3,390	65	74,041	77,496	1,047	2	82,227	83,276	(1,098)
5,457	1,011	19	22,074	23,104	312	1	24,514	24,827	(327)
331,071	61,316	1,174	1,339,238	1,401,728	18,947	33	1,487,304	1,506,284	(19,859)
7,642	1,415	27	30,915	32,357	437	1	34,333	34,771	(458)
87	16	-	354	370	5	-	393	398	(5)
9,654	1,788	34	39,052	40,874	552	1	43,370	43,923	(579)
2,108	390	7	8,527	8,924	121	-	9,470	9,591	(126)
9,689	1,794	34	39,192	41,020	554	1	43,525	44,080	(581)
146	27	1	590	618	8	-	656	664	(9)
1,213	225	4	4,905	5,134	69	-	5,448	5,517	(73)
853	158	3	3,452	3,613	49	-	3,833	3,882	(51)
3,071,926	568,941	10,890	12,426,473	13,006,304	175,801	306	13,800,339	13,976,446	(184,271)
485,013	89,828	1,719	1,961,961	2,053,508	27,756	48	2,178,875	2,206,679	(29,094)
455,776	84,413	1,616	1,843,694	1,929,723	26,083	45	2,047,532	2,073,660	(27,340)
2,620,913	485,410	9,291	10,602,045	11,096,746	149,990	261	11,774,202	11,924,453	(157,216)
1,756,403	325,297	6,226	7,104,953	7,436,476	100,516	175	7,890,474	7,991,165	(105,359)
60,961	11,290	216	246,599	258,105	3,489	6	273,863	277,358	(3,657)
695,345	128,782	2,465	2,812,789	2,944,036	39,793	69	3,123,770	3,163,632	(41,711)
18,987	3,517	67	76,806	80,390	1,087	2	85,298	86,387	(1,139)
2,287,921	423,738	8,111	9,255,037	9,686,886	130,933	228	10,278,270	10,409,431	(137,242)
4,917	911	17	19,888	20,816	281	-	22,087	22,368	(295)
233,359	43,220	827	943,976	988,023	13,355	23	1,048,342	1,061,720	(13,998)
59,584	11,035	211	241,029	252,275	3,410	6	267,677	271,093	(3,574)
24,716	4,578	88	99,979	104,645	1,414	2	111,033	112,449	(1,483)
11,723	2,171	42	47,421	49,634	671	1	52,664	53,336	(703)
59,317	10,986	210	239,946	251,142	3,395	6	266,474	269,875	(3,558)
7,770	1,439	28	31,431	32,898	445	1	34,906	35,352	(466)
1,911	354	7	7,731	8,092	109	-	8,586	8,695	(115)
916	170	3	3,706	3,879	52	-	4,116	4,168	(55)
1,311,127	242,829	4,648	5,303,737	5,551,214	75,033	131	5,890,116	5,965,280	(78,648)
1,533,786	284,067	5,437	6,204,429	6,493,933	87,776	153	6,890,388	6,978,317	(92,005)
482,868	89,430	1,712	1,953,286	2,044,428	27,634	48	2,169,240	2,196,922	(28,965)
304,012	56,305	1,078	1,229,783	1,287,166	17,398	30	1,365,747	1,383,175	(18,236)
10,263	1,901	36	41,516	43,453	587	1	46,106	46,694	(616)
1,830,041	338,935	6,487	7,402,832	7,748,254	104,730	182	8,221,285	8,326,197	(109,776)
30,276	5,607	107	122,472	128,186	1,733	3	136,013	137,749	(1,816)
15,026	2,783	53	60,785	63,621	860	1	67,505	68,366	(901)
14,490	2,684	51	58,613	61,348	829	1	65,093	65,923	(869)
7,213	1,336	26	29,176	30,538	413	1	32,402	32,816	(433)
3,210	594	11	12,983	13,588	184	-	14,419	14,603	(193)
269	50	1	1,090	1,141	15	-	1,211	1,226	(16)
539	100	2	2,180	2,282	31	-	2,421	2,452	(32)
1,189	220	4	4,811	5,035	68	-	5,343	5,411	(71)
250,788	46,448	889	1,014,481	1,061,818	14,352	25	1,126,642	1,141,019	(15,044)
509,130	94,294	1,805	2,059,521	2,155,620	29,137	51	2,287,220	2,316,408	(30,540)
909,274	168,403	3,223	3,678,170	3,849,796	52,036	91	4,084,827	4,136,954	(54,543)
19,929	3,691	71	80,617	84,379	1,141	2	89,530	90,673	(1,195)
809,959	150,010	2,871	3,276,426	3,429,307	46,352	81	3,638,666	3,685,099	(48,586)
13,449	2,491	48	54,406	56,945	770	1	60,421	61,192	(807)
487	90	2	1,969	2,061	28	-	2,187	2,215	(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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
94305	CITY OF GOWRIE	12,887	0.001613%	64,039	119,312
94306	CITY OF HARCOURT	2,791	0.000349%	13,868	25,837
94307	CITY OF DAYTON	26,454	0.003312%	131,457	244,921
94308	CITY OF LEHIGH	11,831	0.001481%	58,793	109,539
94313	CITY OF MOORLAND	1,627	0.000204%	8,083	15,059
94314	CITY OF OTHO	8,338	0.001044%	41,432	77,192
94316	CITY OF BARNUM	1,087	0.000136%	5,404	10,068
94317	CITY OF CLARE	2,449	0.000307%	12,170	22,674
94318	CITY OF DUNCOMBE	10,409	0.001303%	51,728	96,375
94319	CITY OF BADGER	13,894	0.001740%	69,044	128,637
94320	COMMUNITY LIBRARY	677	0.000085%	3,363	6,265
94321	CITY OF VINCENT	3,402	0.000426%	16,908	31,501
94325	MUNIC HOUSING AGENCY OF FT DODGE	86,177	0.010789%	428,238	797,858
94326	CLARE PUBLIC LIBRARY	1,228	0.000154%	6,102	11,369
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,564,309	0.321050%	12,742,795	23,741,359
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,301,796	0.162984%	6,468,999	12,052,523
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	435,881	0.054572%	2,166,017	4,035,550
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	125,461	0.015708%	623,452	1,161,566
94602	AEA 8 - PRAIRIE LAKES	1,514,315	0.189592%	7,525,070	14,020,111
94608	N. CENTRAL IA REGIONAL SOLID WST.	84,585	0.010590%	420,328	783,122
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	24,556	0.003074%	122,026	227,348
95201	WINNEBAGO COUNTY	351,646	0.044026%	1,747,429	3,255,671
95203	WINNEBAGO CO AGR EXT DIST	6,068	0.000760%	30,155	56,182
95204	WINNEBAGO CO ASSESSOR	18,568	0.002325%	92,270	171,911
95301	CITY OF FOREST CITY	196,091	0.024550%	974,431	1,815,482
95303	CITY OF BUFFALO CENTER	21,902	0.002742%	108,837	202,776
95305	CITY OF LELAND	4,527	0.000567%	22,496	41,913
95306	CITY OF THOMPSON	11,820	0.001480%	58,738	109,436
95308	CITY OF RAKE	5,132	0.000642%	25,500	47,510
95311	CITY OF LAKE MILLS	86,873	0.010876%	431,696	804,302
95312	CITY OF SCARVILLE	1,168	0.000146%	5,806	10,817
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	455,778	0.057063%	2,264,893	4,219,768
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	792,390	0.099207%	3,937,617	7,336,253
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	319,612	0.040015%	1,588,244	2,959,089
96201	WINNESHIEK COUNTY	596,806	0.074720%	2,965,700	5,525,455
96203	WINNESHIEK COUNTY AGR EXT DIST	12,191	0.001526%	60,582	112,872
96205	WINNESHIEK MEDICAL CENTER	2,373,647	0.297179%	11,795,338	21,976,133
96207	WINNESHIEK CO SOIL & WATER CONS	15,950	0.001997%	79,260	147,671
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	435,493	0.054524%	2,164,091	4,031,963
96301	CITY OF DECORAH	251,328	0.031466%	1,248,924	2,326,895
96304	CITY OF FORT ATKINSON	8,682	0.001087%	43,144	80,383
96305	CITY OF SPILLVILLE	11,448	0.001433%	56,889	105,992
96306	CITY OF OSSIAN	17,761	0.002224%	88,261	164,441
96307	CITY OF RIDGEWAY	8,600	0.001077%	42,735	79,620
96308	CITY OF CALMAR	24,225	0.003033%	120,383	224,287
96309	CITY OF JACKSON JUNCTION	47	0.000006%	235	437
96310	CITY OF CASTALIA	1,650	0.000207%	8,199	15,275
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,210,692	0.151578%	6,016,279	11,209,051
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	406,385	0.050879%	2,019,444	3,762,468
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,095,359	0.137138%	5,443,154	10,141,250

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	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
15,328	2,839	54	62,004	64,897	877	2	68,859	69,738	(919)
3,319	615	12	13,427	14,054	190	-	14,912	15,102	(199)
31,465	5,827	112	127,281	133,220	1,801	3	141,353	143,157	(1,887)
14,072	2,606	50	56,925	59,581	805	1	63,219	64,025	(844)
1,935	358	7	7,826	8,191	111	-	8,691	8,802	(116)
9,917	1,837	35	40,115	41,987	568	1	44,551	45,120	(595)
1,293	240	5	5,232	5,477	74	-	5,811	5,885	(78)
2,913	539	10	11,783	12,332	167	-	13,086	13,253	(175)
12,381	2,293	44	50,084	52,421	709	1	55,621	56,331	(743)
16,526	3,061	59	66,850	69,970	946	2	74,241	75,189	(991)
805	149	3	3,256	3,408	46	-	3,616	3,662	(48)
4,047	750	14	16,371	17,135	232	-	18,180	18,412	(243)
102,500	18,984	363	414,631	433,978	5,866	10	460,473	466,349	(6,149)
1,461	271	5	5,908	6,184	84	-	6,562	6,646	(88)
3,050,037	564,887	10,812	12,337,927	12,913,626	174,548	304	13,702,002	13,876,854	(182,958)
1,548,380	286,770	5,489	6,263,464	6,555,723	88,611	154	6,955,950	7,044,715	(92,880)
518,445	96,019	1,838	2,097,198	2,195,055	29,670	52	2,329,063	2,358,785	(31,099)
149,226	27,638	529	603,643	631,810	8,540	15	670,382	678,937	(8,951)
1,801,155	333,585	6,385	7,285,982	7,625,952	103,077	179	8,091,516	8,194,772	(108,043)
100,607	18,633	357	406,974	425,964	5,758	10	451,968	457,736	(6,035)
29,207	5,409	104	118,149	123,662	1,671	3	131,211	132,885	(1,752)
418,254	77,463	1,483	1,691,910	1,770,856	23,936	42	1,878,966	1,902,944	(25,089)
7,218	1,337	26	29,197	30,560	413	1	32,425	32,839	(433)
22,085	4,090	78	89,339	93,507	1,264	2	99,216	100,482	(1,325)
233,234	43,196	827	943,471	987,494	13,348	23	1,047,781	1,061,152	(13,991)
26,051	4,825	92	105,379	110,296	1,491	3	117,030	118,524	(1,563)
5,385	997	19	21,782	22,798	308	1	24,190	24,499	(323)
14,059	2,604	50	56,872	59,526	805	1	63,159	63,965	(843)
6,104	1,130	22	24,690	25,842	349	1	27,420	27,770	(366)
103,328	19,137	366	417,980	437,483	5,913	10	464,192	470,115	(6,198)
1,390	257	5	5,621	5,883	80	-	6,243	6,323	(83)
542,111	100,402	1,922	2,192,932	2,295,256	31,024	54	2,435,382	2,466,460	(32,519)
942,484	174,554	3,341	3,812,509	3,990,404	53,937	94	4,234,019	4,288,050	(56,535)
380,152	70,407	1,348	1,537,782	1,609,537	21,755	38	1,707,798	1,729,591	(22,804)
709,852	131,469	2,516	2,871,473	3,005,458	40,623	71	3,188,941	3,229,635	(42,581)
14,501	2,686	51	58,658	61,395	830	1	65,143	65,974	(870)
2,823,259	522,886	10,008	11,420,572	11,953,466	161,570	281	12,683,226	12,845,077	(169,354)
18,971	3,514	67	76,742	80,323	1,086	2	85,226	86,314	(1,138)
517,984	95,934	1,836	2,095,333	2,193,103	29,643	52	2,326,992	2,356,687	(31,071)
298,935	55,365	1,060	1,209,243	1,265,668	17,107	30	1,342,936	1,360,073	(17,932)
10,327	1,913	37	41,774	43,724	591	1	46,392	46,984	(619)
13,617	2,522	48	55,082	57,652	779	1	61,172	61,952	(817)
21,126	3,913	75	85,457	89,445	1,209	2	94,905	96,116	(1,267)
10,229	1,894	36	41,377	43,307	585	1	45,952	46,538	(614)
28,814	5,337	102	116,558	121,997	1,649	3	129,444	131,096	(1,728)
56	10	-	227	237	3	-	252	255	(3)
1,962	363	7	7,938	8,308	112	-	8,816	8,928	(118)
1,440,019	266,701	5,105	5,825,128	6,096,934	82,410	143	6,469,151	6,551,704	(86,380)
483,362	89,522	1,713	1,955,282	2,046,517	27,662	48	2,171,457	2,199,167	(28,995)
1,302,840	241,294	4,618	5,270,212	5,516,124	74,559	130	5,852,884	5,927,573	(78,151)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	495,461	0.062031%	2,462,087	4,587,165
97201	WOODBURY COUNTY	1,502,040	0.188055%	7,464,072	13,906,464
97203	WOODBURY COUNTY AGRI EXTEN DIST	33,916	0.004246%	168,540	314,010
97209	WOODBURY CO SOIL & WATER CONS DIST	2,809	0.000352%	13,958	26,005
97301	CITY OF SIOUX CITY	3,073,372	0.384785%	15,272,473	28,454,455
97302	CITY OF CORRECTIONVILLE	15,985	0.002001%	79,435	147,997
97303	CITY OF DANBURY	7,216	0.000903%	35,858	66,808
97304	CITY OF ANTHON	21,984	0.002752%	109,244	203,534
97305	CITY OF PIERSON	7,154	0.000896%	35,551	66,236
97306	CITY OF SERGEANT BLUFF	135,514	0.016966%	673,410	1,254,644
97307	CITY OF LAWTON	15,073	0.001887%	74,902	139,552
97308	CITY OF MOVILLE	28,788	0.003604%	143,057	266,532
97309	CITY OF SLOAN	16,264	0.002036%	80,823	150,583
97310	CITY OF SALIX	6,613	0.000828%	32,863	61,227
97311	CITY OF OTO	3,199	0.000400%	15,895	29,615
97312	CITY OF SMITHLAND	2,340	0.000293%	11,628	21,665
97314	CITY OF CUSHING	4,371	0.000547%	21,719	40,466
97315	CITY OF HORNICK	5,280	0.000661%	26,239	48,887
97316	SLOAN PUBLIC LIBRARY	3,604	0.000451%	17,910	33,368
97317	CITY OF BRONSON	4,642	0.000581%	23,067	42,977
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	10,733,063	1.343774%	53,335,694	99,370,810
97569	LAWTON BRONSON COMM SCH DIST	458,574	0.057413%	2,278,786	4,245,653
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,271,594	0.159203%	6,318,918	11,772,904
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	415,121	0.051973%	2,062,857	3,843,351
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	439,778	0.055060%	2,185,385	4,071,635
97581	RIVER VALLEY COMM SCH DIST	285,202	0.035707%	1,417,251	2,640,510
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	796,234	0.099688%	3,956,716	7,371,837
97602	NORTHWEST AREA EDUCATION AGENCY	1,882,929	0.235742%	9,356,817	17,432,876
98201	WORTH COUNTY	277,894	0.034792%	1,380,934	2,572,847
98203	WORTH CO AGR EXT DIST	14,152	0.001772%	70,324	131,023
98301	CITY OF GRAFTON	6,772	0.000848%	33,653	62,700
98302	CITY OF MANLY	25,322	0.003170%	125,831	234,438
98303	CITY OF NORTHWOOD	51,097	0.006397%	253,918	473,079
98304	CITY OF KENSSETT	7,053	0.000883%	35,049	65,301
98305	CITY OF HANLONTOWN	3,321	0.000416%	16,505	30,750
98307	CITY OF FERTILE	7,698	0.000964%	38,255	71,273
98308	CITY OF JOICE	2,017	0.000252%	10,022	18,672
98312	JOICE PUBLIC LIBRARY	1,922	0.000241%	9,549	17,791
98531	NORTHWOOD KENSSETT COMM SCHOOL DISTRICT	378,734	0.047417%	1,882,040	3,506,468
99201	WRIGHT COUNTY	426,564	0.053406%	2,119,722	3,949,297
99203	WRIGHT COUNTY AGRI EXTENSION DIST	11,171	0.001399%	55,513	103,427
99301	CITY OF CLARION	69,892	0.008750%	347,313	647,085
99302	CITY OF EAGLE GROVE	92,201	0.011543%	458,172	853,630
99304	CITY OF BELMOND	32,352	0.004050%	160,766	299,526
99305	CITY OF GOLDFIELD	11,066	0.001386%	54,993	102,458
99307	CITY OF DOWS	8,903	0.001115%	44,243	82,431
99308	BELMOND PUBLIC LIBRARY	7,526	0.000942%	37,399	69,678
99309	CITY OF ROWAN	2,035	0.000255%	10,112	18,840
99311	IOWA SPECIALTY HOSPITAL-CLARION	2,609,381	0.326693%	12,966,769	24,158,649
99312	IOWA SPECIALTY HOSPITAL-BELMOND	1,442,223	0.180566%	7,166,825	13,352,658

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	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
589,310	109,144	2,089	2,383,861	2,495,094	33,725	59	2,647,420	2,681,204	(35,350)
1,786,554	330,881	6,333	7,226,921	7,564,135	102,241	178	8,025,927	8,128,346	(107,167)
40,341	7,471	143	163,185	170,799	2,309	4	181,227	183,540	(2,420)
3,341	619	12	13,514	14,145	191	-	15,008	15,199	(200)
3,655,525	677,027	12,959	14,787,232	15,477,218	209,199	364	16,422,101	16,631,664	(219,278)
19,013	3,521	67	76,911	80,499	1,088	2	85,414	86,504	(1,141)
8,583	1,590	30	34,719	36,339	491	1	38,557	39,049	(515)
26,148	4,843	93	105,773	110,709	1,496	3	117,467	118,966	(1,568)
8,509	1,576	30	34,421	36,027	487	1	38,227	38,715	(510)
161,183	29,852	571	652,014	682,437	9,224	16	724,100	733,340	(9,669)
17,928	3,320	64	72,522	75,906	1,026	2	80,540	81,568	(1,075)
34,241	6,342	121	138,512	144,975	1,960	3	153,825	155,788	(2,054)
19,345	3,583	69	78,255	81,907	1,107	2	86,907	88,016	(1,160)
7,866	1,457	28	31,818	33,303	450	1	35,336	35,787	(472)
3,805	705	13	15,390	16,108	218	-	17,092	17,310	(228)
2,783	515	10	11,259	11,784	159	-	12,504	12,663	(167)
5,199	963	18	21,029	22,010	298	1	23,354	23,653	(312)
6,280	1,163	22	25,406	26,591	359	1	28,214	28,574	(377)
4,287	794	15	17,341	18,150	245	-	19,258	19,503	(257)
5,521	1,023	20	22,334	23,377	316	1	24,803	25,120	(331)
12,766,103	2,364,366	45,255	51,641,094	54,050,716	730,581	1,274	57,350,510	58,082,364	(765,781)
545,436	101,018	1,934	2,206,384	2,309,336	31,214	54	2,450,321	2,481,589	(32,718)
1,512,457	280,117	5,362	6,118,152	6,403,631	86,555	151	6,794,572	6,881,278	(90,725)
493,753	91,446	1,750	1,997,316	2,090,512	28,257	49	2,218,138	2,246,444	(29,618)
523,080	96,878	1,854	2,115,950	2,214,682	29,935	52	2,349,888	2,379,875	(31,377)
339,225	62,827	1,203	1,372,222	1,436,252	19,413	34	1,523,934	1,543,381	(20,349)
947,055	175,401	3,357	3,831,002	4,009,760	54,198	94	4,254,555	4,308,847	(56,809)
2,239,590	414,787	7,939	9,059,530	9,482,256	128,168	223	10,061,147	10,189,538	(134,343)
330,532	61,217	1,172	1,337,059	1,399,448	18,916	33	1,484,883	1,503,832	(19,827)
16,832	3,117	60	68,090	71,267	963	2	75,618	76,583	(1,010)
8,055	1,492	29	32,584	34,105	461	1	36,187	36,649	(483)
30,118	5,578	107	121,833	127,518	1,724	3	135,303	137,030	(1,807)
60,776	11,256	215	245,850	257,321	3,478	6	273,031	276,515	(3,646)
8,389	1,554	30	33,935	35,519	480	1	37,687	38,168	(503)
3,950	732	14	15,980	16,726	226	-	17,747	17,973	(237)
9,156	1,696	32	37,039	38,767	524	1	41,134	41,659	(549)
2,399	444	9	9,703	10,156	137	-	10,776	10,913	(144)
2,286	423	8	9,246	9,677	131	-	10,268	10,399	(137)
450,474	83,431	1,597	1,822,244	1,907,272	25,780	45	2,023,710	2,049,535	(27,022)
507,364	93,967	1,799	2,052,374	2,148,140	29,035	51	2,279,283	2,308,369	(30,434)
13,287	2,461	47	53,749	56,257	760	1	59,692	60,453	(797)
83,131	15,396	295	336,278	351,969	4,757	8	373,456	378,221	(4,987)
109,665	20,311	389	443,615	464,315	6,276	11	492,661	498,948	(6,578)
38,480	7,127	136	155,658	162,921	2,202	4	172,868	175,074	(2,308)
13,163	2,438	47	53,245	55,730	753	1	59,132	59,886	(790)
10,590	1,961	38	42,838	44,837	606	1	47,574	48,181	(635)
8,951	1,658	32	36,210	37,900	512	1	40,214	40,727	(537)
2,420	448	9	9,791	10,248	139	-	10,873	11,012	(145)
3,103,646	574,815	11,002	12,554,784	13,140,601	177,616	309	13,942,836	14,120,761	(186,173)
1,715,407	317,705	6,081	6,939,119	7,262,905	98,170	171	7,706,305	7,804,646	(102,899)

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, 2022

EMPLOYER ID #	Employer Name	2022 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%)
99314	TOWN OF GALT	675	0.000085%	3,355	6,251
99315	CITY OF WOOLSTOCK	3,226	0.000404%	16,032	29,869
99317	ROWAN PUBLIC LIBRARY	2,097	0.000263%	10,423	19,419
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	532,771	0.066703%	2,647,496	4,932,603
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	679,471	0.085069%	3,376,489	6,290,804
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	17,990	0.002252%	89,398	166,560
	Total for all entities	<u>\$ 798,725,017</u>	<u>100.000000%</u>	<u>\$ 3,969,095,589</u>	<u>7,394,902,430</u>

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	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
803	149	3	3,248	3,400	46	-	3,608	3,654	(48)
3,837	711	14	15,522	16,247	220	-	17,239	17,459	(230)
2,495	462	9	10,092	10,563	143	-	11,208	11,351	(150)
633,688	117,363	2,246	2,563,378	2,682,987	36,265	63	2,846,784	2,883,112	(38,012)
808,176	149,679	2,865	3,269,210	3,421,754	46,250	81	3,630,652	3,676,983	(48,479)
21,398	3,963	76	86,558	90,597	1,225	2	96,128	97,355	(1,284)
950,018,270	175,949,545	3,367,759	3,842,988,234	4,022,305,538	54,367,783	94,662	4,267,867,247	4,322,329,692	(56,987,215)

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, 2022

EMPLOYER		2022 Actual	Employer	Net Pension	Change in	Change in
ID#	Employer Name	Employer	Allocation	Liability	NPL due to 1%	NPL due to 1%
		Contributions	Percentage **	(NPL)/(Asset)	Decrease in	Increase in
					the Actuarial	the Actuarial
					Investment	Investment
					Return	Return
					(6.00%)	(8.00%)
01201	ADAIR COUNTY	\$ 40,349	0.336764%	(179,275)	66,859	(394,826)
02201	ADAMS COUNTY	45,594	0.380534%	(202,576)	75,549	(446,143)
03201	ALLAMAKEE COUNTY	63,281	0.528154%	(281,160)	104,856	(619,215)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	62,628	0.522706%	(278,260)	103,774	(612,827)
05201	AUDUBON COUNTY	34,866	0.291001%	(154,913)	57,773	(341,173)
06201	BENTON COUNTY	88,579	0.739301%	(393,563)	146,776	(866,766)
07201	BLACK HAWK COUNTY	504,100	4.207326%	(2,239,751)	835,294	(4,932,726)
08201	BOONE COUNTY	89,271	0.745078%	(396,639)	147,923	(873,539)
09201	BREMER COUNTY	100,118	0.835603%	(444,829)	165,895	(979,672)
10201	BUCHANAN COUNTY	78,446	0.654730%	(348,542)	129,985	(767,614)
11201	BUENA VISTA COUNTY	100,602	0.839641%	(446,979)	166,697	(984,407)
12201	BUTLER COUNTY	76,147	0.635537%	(338,325)	126,175	(745,112)
13201	CALHOUN COUNTY	48,646	0.406009%	(216,137)	80,606	(476,011)
14201	CARROLL COUNTY	63,442	0.529503%	(281,878)	105,124	(620,796)
15201	CASS COUNTY	61,390	0.512373%	(272,759)	101,723	(600,713)
16201	CEDAR COUNTY	97,397	0.812894%	(432,741)	161,386	(953,048)
17201	CERRO GORDO COUNTY	130,801	1.091693%	(581,158)	216,737	(1,279,915)
18201	CHEROKEE COUNTY	47,443	0.395965%	(210,790)	78,612	(464,235)
19201	CHICKASAW COUNTY	63,412	0.529248%	(281,743)	105,073	(620,498)
20201	CLARKE COUNTY	45,030	0.375828%	(200,070)	74,614	(440,626)
21201	CLAY COUNTY	77,872	0.649939%	(345,992)	129,034	(761,997)
22201	CLAYTON COUNTY	83,845	0.699784%	(372,527)	138,930	(820,436)
23201	CLINTON COUNTY	177,229	1.479187%	(787,438)	293,667	(1,734,218)
24201	CRAWFORD COUNTY	67,127	0.560259%	(298,251)	111,230	(656,855)
25201	DALLAS COUNTY	220,897	1.843652%	(981,459)	366,026	(2,161,522)
26201	DAVIS COUNTY	33,385	0.278635%	(148,330)	55,318	(326,675)
27201	DECATUR COUNTY	33,899	0.282927%	(150,615)	56,170	(331,708)
28201	DELAWARE COUNTY	95,767	0.799291%	(425,499)	158,686	(937,100)
29201	DES MOINES COUNTY	151,705	1.266161%	(674,035)	251,375	(1,484,464)
30201	DICKINSON COUNTY	62,079	0.518127%	(275,823)	102,865	(607,459)
31201	DUBUQUE COUNTY	580,872	4.848081%	(2,580,854)	962,505	(5,683,955)
32201	EMMET COUNTY	50,472	0.421246%	(224,249)	83,631	(493,875)
33201	FAYETTE COUNTY	78,650	0.656426%	(349,445)	130,322	(769,603)
34201	FLOYD COUNTY	75,965	0.634024%	(337,520)	125,875	(743,338)
35201	FRANKLIN COUNTY	47,190	0.393862%	(209,670)	78,195	(461,769)
36201	FREMONT COUNTY	43,613	0.364000%	(193,774)	72,266	(426,758)
37201	GREENE COUNTY	52,384	0.437211%	(232,747)	86,801	(512,592)
38201	GRUNDY COUNTY	73,527	0.613673%	(326,686)	121,834	(719,479)
39201	GUTHRIE COUNTY	61,292	0.511554%	(272,324)	101,560	(599,753)
40201	HAMILTON COUNTY	71,523	0.596948%	(317,782)	118,514	(699,870)
41201	HANCOCK COUNTY	55,372	0.462143%	(246,020)	91,751	(541,822)
42201	HARDIN COUNTY	63,999	0.534147%	(284,351)	106,046	(626,241)
43201	HARRISON COUNTY	70,812	0.591012%	(314,623)	117,335	(692,911)

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	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
31,796	328,560	360,356	831	32,501	343,365	376,697	(44,840)
35,928	371,264	407,192	939	36,726	387,993	425,658	(50,668)
49,866	515,288	565,154	1,303	50,973	538,506	590,782	(70,323)
49,351	509,972	559,323	1,290	50,447	532,951	584,688	(69,598)
27,475	283,912	311,387	718	28,085	296,705	325,508	(38,746)
69,801	721,291	791,092	1,824	71,351	753,792	826,967	(98,437)
397,236	4,104,831	4,502,067	10,383	406,056	4,289,795	4,706,234	(560,201)
70,347	726,927	797,274	1,839	71,908	759,682	833,429	(99,206)
78,894	815,247	894,141	2,062	80,645	851,982	934,689	(111,260)
61,816	638,780	700,596	1,616	63,189	667,563	732,368	(87,177)
79,275	819,187	898,462	2,072	81,035	856,099	939,206	(111,797)
60,004	620,055	680,059	1,568	61,337	647,994	710,899	(84,621)
38,333	396,119	434,452	1,002	39,184	413,968	454,154	(54,060)
49,993	516,603	566,596	1,307	51,103	539,881	592,291	(70,503)
48,376	499,891	548,267	1,264	49,450	522,416	573,130	(68,222)
76,750	793,091	869,841	2,006	78,453	828,828	909,287	(108,236)
103,073	1,065,098	1,168,171	2,694	105,361	1,113,091	1,221,146	(145,358)
37,385	386,319	423,704	977	38,215	403,727	442,919	(52,722)
49,969	516,355	566,324	1,306	51,078	539,622	592,006	(70,469)
35,484	366,673	402,157	927	36,272	383,195	420,394	(50,041)
61,364	634,106	695,470	1,604	62,726	662,679	727,009	(86,539)
66,070	682,737	748,807	1,727	67,537	713,501	782,765	(93,176)
139,658	1,443,152	1,582,810	3,650	142,758	1,508,180	1,654,588	(196,952)
52,897	546,610	599,507	1,383	54,071	571,240	626,694	(74,598)
174,069	1,798,738	1,972,807	4,550	177,933	1,879,789	2,062,272	(245,480)
26,307	271,847	298,154	688	26,891	284,096	311,675	(37,100)
26,713	276,035	302,748	698	27,306	288,473	316,477	(37,672)
75,465	779,820	855,285	1,972	77,141	814,959	894,072	(106,425)
119,545	1,235,316	1,354,861	3,125	122,199	1,290,979	1,416,303	(168,588)
48,919	505,505	554,424	1,279	50,005	528,283	579,567	(68,988)
457,733	4,729,976	5,187,709	11,964	467,896	4,943,109	5,422,969	(645,517)
39,772	410,984	450,756	1,040	40,655	429,503	471,198	(56,089)
61,977	640,435	702,412	1,620	63,353	669,293	734,266	(87,403)
59,862	618,578	678,440	1,565	61,190	646,451	709,206	(84,420)
37,187	384,267	421,454	972	38,012	401,582	440,566	(52,442)
34,367	355,132	389,499	898	35,130	371,134	407,162	(48,466)
41,279	426,560	467,839	1,079	42,196	445,781	489,056	(58,214)
57,940	598,723	656,663	1,514	59,226	625,702	686,442	(81,710)
48,299	499,092	547,391	1,262	49,371	521,581	572,214	(68,113)
56,361	582,406	638,767	1,473	57,612	608,649	667,734	(79,483)
43,633	450,884	494,517	1,140	44,602	471,201	516,943	(61,534)
50,432	521,135	571,567	1,318	51,551	544,617	597,486	(71,121)
55,801	576,614	632,415	1,458	57,039	602,597	661,094	(78,693)

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, 2022

EMPLOYER		2022 Actual	Employer	Net Pension	Change in	Change in
ID#	Employer Name	Employer	Allocation	Liability	NPL due to 1%	NPL due to 1%
		Contributions	Percentage **	(NPL)/(Asset)	Decrease in	Increase in the
					the Actuarial	Assumed
					Investment	Investment
					Return	Return
					(6.00%)	(8.00%)
44201	HENRY COUNTY	74,212	0.619390%	(329,729)	122,969	(726,181)
45201	HOWARD COUNTY	60,133	0.501885%	(267,176)	99,641	(588,417)
46201	HUMBOLDT COUNTY	59,858	0.499585%	(265,952)	99,184	(585,720)
47201	IDA COUNTY	54,251	0.452787%	(241,039)	89,893	(530,854)
48201	IOWA COUNTY	77,379	0.645824%	(343,801)	128,217	(757,173)
49201	JACKSON COUNTY	74,484	0.621660%	(330,938)	123,420	(728,843)
50201	JASPER COUNTY	120,094	1.002331%	(533,586)	198,996	(1,175,147)
51201	JEFFERSON COUNTY	68,394	0.570834%	(303,881)	113,329	(669,253)
52201	JOHNSON COUNTY	566,633	4.729241%	(2,517,590)	938,912	(5,544,626)
53201	JONES COUNTY	72,297	0.603409%	(321,222)	119,797	(707,445)
54201	KEOKUK COUNTY	37,489	0.312893%	(166,567)	62,120	(366,840)
55201	KOSSUTH COUNTY	63,113	0.526754%	(280,415)	104,578	(617,573)
56201	LEE COUNTY	105,961	0.884374%	(470,793)	175,578	(1,036,853)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,123,056	9.373257%	(4,989,811)	1,860,903	(10,989,333)
58201	LOUISA COUNTY	68,823	0.574412%	(305,786)	114,040	(673,449)
59201	LUCAS COUNTY	33,230	0.277348%	(147,645)	55,063	(325,167)
60201	LYON COUNTY	81,426	0.679598%	(361,781)	134,923	(796,769)
61201	MADISON COUNTY	51,483	0.429686%	(228,742)	85,307	(503,770)
62201	MAHASKA COUNTY	62,359	0.520460%	(277,064)	103,329	(610,194)
63201	MARION COUNTY	111,506	0.930654%	(495,430)	184,766	(1,091,112)
64201	MARSHALL COUNTY	131,054	1.093808%	(582,284)	217,157	(1,282,395)
65201	MILLS COUNTY	77,038	0.642975%	(342,285)	127,652	(753,832)
66207	MITCHELL COUNTY SHERIFF'S DEPT	53,481	0.446363%	(237,619)	88,618	(523,322)
67201	MONONA COUNTY	60,960	0.508781%	(270,847)	101,010	(596,502)
68201	MONROE COUNTY	33,159	0.276750%	(147,327)	54,944	(324,466)
69201	MONTGOMERY COUNTY	52,649	0.439423%	(233,925)	87,240	(515,185)
70201	MUSCATINE COUNTY	164,019	1.368937%	(728,747)	271,779	(1,604,960)
71201	O'BRIEN COUNTY	66,502	0.555042%	(295,474)	110,194	(650,738)
72201	OSCEOLA COUNTY	55,826	0.465938%	(248,040)	92,504	(546,272)
73201	PAGE COUNTY	55,819	0.465881%	(248,010)	92,493	(546,205)
74201	PALO ALTO COUNTY	50,062	0.417830%	(222,430)	82,953	(489,869)
75201	PLYMOUTH COUNTY	89,454	0.746602%	(397,450)	148,225	(875,326)
76201	POCAHONTAS COUNTY	50,372	0.420419%	(223,808)	83,467	(492,905)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,229,706	10.263386%	(5,463,667)	2,037,623	(12,032,932)
78201	POTTAWATTAMIE COUNTY	402,138	3.356330%	(1,786,727)	666,343	(3,935,007)
79201	POWESHIEK COUNTY	79,542	0.663874%	(353,410)	131,801	(778,334)
80201	RINGGOLD COUNTY	33,970	0.283525%	(150,933)	56,289	(332,408)
81201	SAC COUNTY	59,973	0.500547%	(266,464)	99,375	(586,848)
82201	SCOTT COUNTY	370,665	3.093651%	(1,646,891)	614,192	(3,627,038)
83201	SHELBY COUNTY	65,817	0.549323%	(292,430)	109,059	(644,034)
84201	SIOUX COUNTY	106,633	0.889983%	(473,778)	176,691	(1,043,428)
85201	STORY COUNTY	241,221	2.013283%	(1,071,762)	399,703	(2,360,400)
86201	TAMA COUNTY	81,650	0.681469%	(362,777)	135,294	(798,964)

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	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
58,480	604,301	662,781	1,528	59,778	631,531	692,837	(82,471)
47,386	489,659	537,045	1,239	48,438	511,723	561,400	(66,826)
47,168	487,414	534,582	1,233	48,216	509,377	558,826	(66,519)
42,750	441,757	484,507	1,117	43,699	461,663	506,479	(60,288)
60,976	630,091	691,067	1,594	62,329	658,483	722,406	(85,991)
58,694	606,516	665,210	1,534	59,997	633,845	695,376	(82,773)
94,635	977,913	1,072,548	2,474	96,736	1,021,978	1,121,188	(133,459)
53,895	556,927	610,822	1,409	55,092	582,023	638,524	(76,006)
446,513	4,614,032	5,060,545	11,671	456,426	4,821,940	5,290,037	(629,694)
56,971	588,709	645,680	1,489	58,236	615,236	674,961	(80,343)
29,542	305,271	334,813	772	30,198	319,026	349,996	(41,661)
49,734	513,922	563,656	1,300	50,838	537,079	589,217	(70,137)
83,498	862,830	946,328	2,182	85,352	901,709	989,243	(117,754)
884,979	9,144,915	10,029,894	23,131	904,626	9,556,985	10,484,742	(1,248,040)
54,233	560,419	614,652	1,418	55,437	585,671	642,526	(76,482)
26,186	270,592	296,778	684	26,767	282,785	310,236	(36,929)
64,164	663,042	727,206	1,677	65,589	692,919	760,185	(90,488)
40,569	419,219	459,788	1,060	41,470	438,109	480,639	(57,212)
49,139	507,781	556,920	1,284	50,230	530,662	582,176	(69,299)
87,868	907,983	995,851	2,297	89,819	948,896	1,041,012	(123,916)
103,272	1,067,161	1,170,433	2,699	105,565	1,115,248	1,223,512	(145,639)
60,707	627,311	688,018	1,587	62,054	655,578	719,219	(85,611)
42,144	435,489	477,633	1,102	43,079	455,112	499,293	(59,433)
48,037	496,387	544,424	1,256	49,103	518,754	569,113	(67,744)
26,129	270,009	296,138	683	26,710	282,175	309,568	(36,849)
41,488	428,718	470,206	1,084	42,409	448,036	491,529	(58,509)
129,249	1,335,588	1,464,837	3,378	132,118	1,395,770	1,531,266	(182,273)
52,404	541,520	593,924	1,370	53,568	565,921	620,859	(73,903)
43,992	454,587	498,579	1,150	44,968	475,071	521,189	(62,039)
43,986	454,531	498,517	1,150	44,963	475,013	521,126	(62,032)
39,450	407,651	447,101	1,031	40,325	426,020	467,376	(55,634)
70,491	728,414	798,905	1,842	72,056	761,236	835,134	(99,409)
39,694	410,177	449,871	1,037	40,575	428,660	470,272	(55,978)
969,021	10,013,359	10,982,380	25,327	990,534	10,464,561	11,480,422	(1,366,560)
316,889	3,274,567	3,591,456	8,283	323,924	3,422,119	3,754,326	(446,892)
62,680	647,701	710,381	1,638	64,071	676,886	742,595	(88,394)
26,769	276,618	303,387	700	27,363	289,082	317,145	(37,751)
47,259	488,353	535,612	1,235	48,308	510,358	559,901	(66,647)
292,088	3,018,286	3,310,374	7,634	298,572	3,154,290	3,460,496	(411,917)
51,865	535,941	587,806	1,356	53,016	560,091	614,463	(73,142)
84,028	868,302	952,330	2,196	85,893	907,428	995,517	(118,500)
190,085	1,964,237	2,154,322	4,968	194,305	2,052,746	2,252,019	(268,067)
64,341	664,868	729,209	1,682	65,770	694,827	762,279	(90,737)

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, 2022

EMPLOYER		2022 Actual	Employer	Net Pension	Change in	Change in
ID#	Employer Name	Employer	Allocation	Liability	NPL due to 1%	NPL due to
		Contributions	Percentage **	(NPL)/(Asset)	Decrease in	1% Increase
					the Actuarial	in the
					Assumed	Actuarial
					Investment	Investment
					Return	Return
					(6.00%)	(8.00%)
87201	TAYLOR COUNTY	51,998	0.433985%	(231,030)	86,160	(508,810)
88201	UNION COUNTY	36,996	0.308774%	(164,374)	61,302	(362,011)
89201	VAN BUREN COUNTY	38,364	0.320192%	(170,453)	63,569	(375,398)
90201	WAPELLO COUNTY	77,336	0.645461%	(343,608)	128,145	(756,747)
91201	WARREN COUNTY	149,658	1.249073%	(664,938)	247,982	(1,464,430)
92201	WASHINGTON COUNTY	127,891	1.067401%	(568,226)	211,914	(1,251,436)
93201	WAYNE COUNTY	37,352	0.311748%	(165,958)	61,892	(365,497)
94201	WEBSTER COUNTY	125,904	1.050818%	(559,398)	208,622	(1,231,994)
95201	WINNEBAGO COUNTY	56,176	0.468856%	(249,593)	93,083	(549,693)
96201	WINNESHIEK COUNTY	89,133	0.743922%	(396,023)	147,693	(872,184)
97201	WOODBURY COUNTY	307,037	2.562592%	(1,364,184)	508,759	(3,004,418)
98201	WORTH COUNTY	73,026	0.609493%	(324,461)	121,004	(714,577)
99201	WRIGHT COUNTY	61,706	0.515007%	(274,162)	102,246	(603,802)
Total for all entities		\$ 11,981,486	100.000000%	(53,234,543)	19,853,310	(117,241,350)

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

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

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
40,975	423,412	464,387	1,071	41,884	442,491	485,446	(57,785)
29,153	301,252	330,405	762	29,800	314,826	345,388	(41,113)
30,231	312,392	342,623	790	30,902	326,468	358,160	(42,633)
60,941	629,737	690,678	1,593	62,294	658,113	722,000	(85,942)
117,932	1,218,645	1,336,577	3,082	120,550	1,273,557	1,397,189	(166,313)
100,779	1,041,398	1,142,177	2,634	103,016	1,088,324	1,193,974	(142,123)
29,434	304,153	333,587	769	30,087	317,859	348,715	(41,509)
99,213	1,025,219	1,124,432	2,593	101,416	1,071,416	1,175,425	(139,915)
44,267	457,434	501,701	1,157	45,250	478,046	524,453	(62,428)
70,238	725,799	796,037	1,836	71,797	758,504	832,137	(99,052)
241,948	2,500,165	2,742,113	6,324	247,319	2,612,822	2,866,465	(341,207)
57,545	594,645	652,190	1,504	58,823	621,439	681,766	(81,153)
48,625	502,461	551,086	1,271	49,704	525,102	576,077	(68,573)
9,441,530	97,563,894	107,005,424	246,775	9,651,131	101,960,124	111,858,030	(13,314,904)

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, 2022

EMPLOYER ID#	Employer Name	2022 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	\$ 489,466	1.262104%	\$ (1,738,078)	490,160	(3,690,794)
00221	MAR-MAC UNIFIED POLICE DISTRICT	13,147	0.033899%	(46,684)	13,165	(99,133)
00313	POLK COUNTY RANGERS	1,755,390	4.526335%	(6,233,338)	1,757,878	(13,236,439)
00331	BATTLE CREEK COMMUNITY AMBULANCE	1,487	0.003834%	(5,279)	1,489	(11,211)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	139,985	0.360957%	(497,084)	140,184	(1,055,554)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	3,833	0.009884%	(13,612)	3,839	(28,905)
00428	NORTHERN WARREN FIRE DEPT	2,607	0.006722%	(9,257)	2,611	(19,658)
00429	CAMP TOWNSHIP FIRE DEPT	3,377	0.008709%	(11,993)	3,382	(25,467)
01201	ADAIR COUNTY	46,600	0.120159%	(165,475)	46,666	(351,384)
01204	ADAIR COUNTY HEALTH SYSTEM	39,319	0.101385%	(139,620)	39,374	(296,481)
01301	CITY OF FONTANELLE	2,935	0.007569%	(10,423)	2,939	(22,133)
01302	CITY OF GREENFIELD	14,906	0.038434%	(52,929)	14,927	(112,394)
01306	CITY OF ADAIR	9,504	0.024507%	(33,749)	9,518	(71,665)
02201	ADAMS COUNTY	31,766	0.081911%	(112,802)	31,811	(239,533)
03201	ALLAMAKEE COUNTY	52,932	0.136488%	(187,962)	53,007	(399,135)
03304	CITY OF LANSING	13,054	0.033660%	(46,355)	13,073	(98,434)
03306	CITY OF POSTVILLE	22,161	0.057142%	(78,691)	22,192	(167,100)
03312	VETERAN'S MEMORIAL HOSPITAL	48,827	0.125902%	(173,384)	48,896	(368,179)
03313	WAUKON POLICE DEPARTMENT	38,578	0.099475%	(136,989)	38,633	(290,896)
04201	APPANOOSE COUNTY	26,290	0.067791%	(93,356)	26,328	(198,241)
04301	CITY OF CENTERVILLE	42,973	0.110807%	(152,595)	43,034	(324,035)
05201	AUDUBON COUNTY	19,228	0.049581%	(68,279)	19,255	(144,990)
05302	CITY OF AUDUBON	20,071	0.051755%	(71,273)	20,100	(151,347)
06201	BENTON COUNTY	101,678	0.262181%	(361,056)	101,822	(766,700)
06301	CITY OF VINTON	54,811	0.141332%	(194,633)	54,889	(413,301)
06302	CITY OF BELLE PLAINE	26,124	0.067362%	(92,766)	26,161	(196,987)
06315	CITY OF URBANA	6,870	0.017715%	(24,396)	6,880	(51,805)
07001	UNIVERSITY OF NORTHERN IOWA	64,555	0.166457%	(229,232)	64,646	(486,772)
07201	BLACK HAWK COUNTY	158,956	0.409875%	(564,450)	159,182	(1,198,604)
07304	CITY OF GILBERTVILLE	3,142	0.008101%	(11,156)	3,146	(23,689)
07306	CITY OF DUNKERTON	3,349	0.008636%	(11,893)	3,354	(25,254)
07311	CITY OF LA PORTE CITY	22,415	0.057799%	(79,596)	22,447	(169,022)
07319	CITY OF EVANSDALE	6,666	0.017190%	(23,672)	6,676	(50,268)
07334	HUDSON POLICE DEPARTMENT	30,324	0.078192%	(107,680)	30,367	(228,657)
08201	BOONE COUNTY	51,990	0.134059%	(184,616)	52,064	(392,031)
08204	BOONE COUNTY HOSPITAL	99,904	0.257606%	(354,756)	100,046	(753,321)
08301	CITY OF BOONE	8,646	0.022293%	(30,701)	8,658	(65,192)
08302	CITY OF OGDEN	11,439	0.029497%	(40,621)	11,456	(86,259)
08303	CITY OF MADRID	23,623	0.060914%	(83,886)	23,657	(178,132)
09201	BREMER COUNTY	60,604	0.156270%	(215,204)	60,690	(456,983)
09302	CITY OF SUMNER	11,628	0.029983%	(41,290)	11,644	(87,679)
09303	CITY OF WAVERLY	1,410	0.003636%	(5,007)	1,412	(10,632)
09304	CITY OF TRIPOLI	5,412	0.013955%	(19,218)	5,420	(40,810)
09305	CITY OF JANESVILLE	8,931	0.023028%	(31,712)	8,943	(67,341)
09307	CITY OF READLYN	5,768	0.014874%	(20,484)	5,777	(43,497)

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	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
532,644	2,765,922	3,298,565	765	333,727	3,104,103	3,438,595	(89,474)
14,307	74,291	88,598	21	8,964	83,374	92,359	(2,403)
1,910,242	9,919,539	11,829,780	2,742	1,196,858	11,132,367	12,331,967	(320,883)
1,618	8,402	10,020	2	1,014	9,429	10,445	(272)
152,334	791,044	943,378	219	95,445	887,762	983,426	(25,589)
4,172	21,662	25,834	6	2,614	24,310	26,930	(701)
2,837	14,732	17,569	4	1,777	16,533	18,314	(477)
3,675	19,085	22,760	5	2,303	21,418	23,726	(617)
50,711	263,332	314,043	73	31,773	295,528	327,374	(8,518)
42,787	222,186	264,973	61	26,808	249,352	276,221	(7,187)
3,194	16,587	19,781	5	2,001	18,615	20,621	(537)
16,220	84,230	100,450	23	10,163	94,528	104,714	(2,725)
10,343	53,707	64,050	15	6,480	60,273	66,768	(1,737)
34,569	179,509	214,078	50	21,659	201,457	223,166	(5,807)
57,602	299,116	356,718	83	36,090	335,688	371,861	(9,676)
14,206	73,767	87,973	20	8,901	82,787	91,708	(2,386)
24,115	125,227	149,342	35	15,109	140,538	155,682	(4,051)
53,134	275,917	329,051	76	33,291	309,653	343,020	(8,926)
41,981	218,001	259,982	60	26,303	244,655	271,018	(7,052)
28,610	148,564	177,174	41	17,925	166,729	184,695	(4,806)
46,764	242,835	289,599	67	29,300	272,526	301,893	(7,855)
20,924	108,657	129,581	30	13,110	121,942	135,082	(3,515)
21,842	113,421	135,263	31	13,685	127,289	141,005	(3,669)
110,648	574,574	685,222	159	69,326	644,825	714,310	(18,587)
59,646	309,732	369,378	86	37,371	347,602	385,059	(10,019)
28,429	147,625	176,054	41	17,812	165,674	183,527	(4,775)
7,476	38,823	46,299	11	4,684	43,570	48,265	(1,256)
70,249	364,793	435,042	101	44,015	409,395	453,511	(11,801)
172,979	898,247	1,071,226	248	108,379	1,008,073	1,116,700	(29,057)
3,419	17,753	21,172	5	2,142	19,923	22,070	(574)
3,645	18,926	22,571	5	2,284	21,240	23,529	(612)
24,393	126,667	151,060	35	15,283	142,155	157,473	(4,098)
7,254	37,671	44,925	10	4,545	42,277	46,832	(1,219)
32,999	171,358	204,357	47	20,676	192,310	213,033	(5,543)
56,577	293,793	350,370	81	35,448	329,714	365,243	(9,504)
108,717	564,548	673,265	156	68,116	633,573	701,845	(18,262)
9,408	48,856	58,264	14	5,895	54,829	60,738	(1,580)
12,449	64,643	77,092	18	7,800	72,547	80,365	(2,091)
25,707	133,494	159,201	37	16,107	149,816	165,960	(4,318)
65,950	342,469	408,419	95	41,321	384,341	425,757	(11,078)
12,654	65,708	78,362	18	7,928	73,742	81,688	(2,126)
1,534	7,968	9,502	2	961	8,942	9,905	(258)
5,890	30,584	36,474	8	3,690	34,323	38,021	(989)
9,718	50,466	60,184	14	6,089	56,637	62,740	(1,633)
6,277	32,597	38,874	9	3,933	36,583	40,525	(1,054)

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, 2022

EMPLOYER ID#	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
09318	WAVERLY HEALTH CENTER	109,143	0.281430%	(387,565)	109,298	(822,992)
09319	DENVER POLICE DEPARTMENT	19,428	0.050095%	(68,987)	19,455	(146,493)
10201	BUCHANAN COUNTY	53,450	0.137822%	(189,799)	53,525	(403,035)
10205	BUCHANAN COUNTY HEALTH CENTER	5,113	0.013184%	(18,156)	5,120	(38,554)
10301	CITY OF FAIRBANK	5,856	0.015099%	(20,793)	5,864	(44,153)
10302	CITY OF INDEPENDENCE	85,880	0.221445%	(304,958)	86,002	(647,575)
10303	CITY OF JESUP	23,736	0.061205%	(84,287)	23,770	(178,983)
10306	CITY OF LAMONT	54	0.000139%	(192)	54	(407)
11201	BUENA VISTA COUNTY	64,273	0.165731%	(228,232)	64,364	(484,650)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	105,164	0.271169%	(373,434)	105,313	(792,984)
11301	CITY OF SIOUX RAPIDS	4,462	0.011506%	(15,845)	4,468	(33,646)
11302	CITY OF NEWELL	4,998	0.012887%	(17,747)	5,005	(37,685)
11303	CITY OF MARATHON	45	0.000117%	(161)	45	(342)
11307	CITY OF STORM LAKE	6,592	0.016999%	(23,410)	6,602	(49,710)
12201	BUTLER COUNTY	32,490	0.083776%	(115,370)	32,536	(244,987)
12302	CITY OF PARKERSBURG	12,170	0.031381%	(43,216)	12,187	(91,769)
12305	CITY OF CLARKSVILLE	8,359	0.021553%	(29,682)	8,371	(63,028)
12310	CITY OF APLINGTON	7,539	0.019439%	(26,770)	7,550	(56,846)
12321	CITY OF BRISTOW	168	0.000432%	(595)	168	(1,264)
13201	CALHOUN COUNTY	74,992	0.193370%	(266,295)	75,099	(565,476)
13301	CITY OF ROCKWELL CITY	20,762	0.053535%	(73,724)	20,791	(156,552)
13303	CITY OF LAKE CITY	21,500	0.055439%	(76,346)	21,530	(162,120)
13307	CITY OF POMEROY	4,204	0.010839%	(14,927)	4,210	(31,698)
13323	MANSON POLICE DEPT	14,005	0.036113%	(49,733)	14,025	(105,607)
14201	CARROLL COUNTY	138,645	0.357500%	(492,323)	138,841	(1,045,443)
14302	CITY OF CARROLL	1,759	0.004536%	(6,246)	1,762	(13,264)
14308	CITY OF MANNING	23,440	0.060441%	(83,235)	23,473	(176,748)
14309	CITY OF COON RAPIDS	15,034	0.038767%	(53,386)	15,056	(113,366)
14312	CITY OF ARCADIA	171	0.000441%	(607)	171	(1,288)
15201	CASS COUNTY	24,645	0.063547%	(87,513)	24,680	(185,832)
15302	CITY OF ATLANTIC	88,489	0.228172%	(314,222)	88,614	(667,248)
15305	CITY OF ANITA	56	0.000144%	(198)	56	(421)
16201	CEDAR COUNTY	82,796	0.213491%	(294,005)	82,913	(624,316)
16302	CITY OF STANWOOD	163	0.000420%	(579)	163	(1,229)
16303	CITY OF TIPTON	53,020	0.136714%	(188,273)	53,095	(399,796)
16304	CITY OF WEST BRANCH	25,126	0.064789%	(89,222)	25,162	(189,462)
16305	CITY OF DURANT	24,918	0.064253%	(88,484)	24,954	(187,896)
16306	CITY OF MECHANICSVILLE	6,433	0.016588%	(22,844)	6,442	(48,508)
16307	CITY OF CLARENCE	9,425	0.024302%	(33,466)	9,438	(71,066)
17201	CERRO GORDO COUNTY	144,166	0.371738%	(511,931)	144,371	(1,087,081)
17303	CITY OF CLEAR LAKE	151,332	0.390214%	(537,375)	151,546	(1,141,110)
17305	CITY OF THORNTON	9	0.000024%	(33)	9	(70)
17308	CITY OF ROCKWELL	3,835	0.009889%	(13,618)	3,840	(28,918)
18201	CHEROKEE COUNTY	22,117	0.057029%	(78,536)	22,148	(166,770)
18302	CITY OF CHEROKEE	51,682	0.133263%	(183,520)	51,755	(389,704)

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	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
118,772	616,759	735,531	170	74,416	692,168	766,754	(19,951)
21,141	109,784	130,925	30	13,246	123,207	136,483	(3,551)
58,165	302,039	360,204	83	36,443	338,969	375,495	(9,771)
5,564	28,893	34,457	8	3,486	32,426	35,920	(935)
6,372	33,089	39,461	9	3,992	37,135	41,136	(1,070)
93,456	485,300	578,756	134	58,555	544,636	603,325	(15,699)
25,830	134,132	159,962	37	16,184	150,532	166,753	(4,339)
59	305	364	-	37	342	379	(10)
69,943	363,202	433,145	100	43,823	407,609	451,532	(11,749)
114,441	594,272	708,713	164	71,703	666,931	738,798	(19,224)
4,856	25,215	30,071	7	3,042	28,298	31,347	(816)
5,439	28,242	33,681	8	3,408	31,695	35,111	(914)
49	256	305	-	31	288	319	(8)
7,174	37,253	44,427	10	4,495	41,808	46,313	(1,205)
35,356	183,596	218,952	51	22,152	206,043	228,246	(5,939)
13,244	68,773	82,017	19	8,298	77,181	85,498	(2,225)
9,096	47,234	56,330	13	5,699	53,009	58,721	(1,528)
8,204	42,601	50,805	12	5,140	47,810	52,962	(1,378)
182	947	1,129	-	114	1,063	1,177	(31)
81,608	423,774	505,382	117	51,131	475,588	526,836	(13,708)
22,593	117,322	139,915	32	14,156	131,667	145,855	(3,795)
23,397	121,495	144,892	34	14,659	136,349	151,042	(3,930)
4,575	23,755	28,330	7	2,866	26,659	29,532	(768)
15,241	79,143	94,384	22	9,549	88,820	98,391	(2,560)
150,875	783,467	934,342	217	94,530	879,259	974,006	(25,344)
1,914	9,940	11,854	3	1,199	11,156	12,358	(322)
25,508	132,457	157,965	37	15,982	148,652	164,671	(4,285)
16,361	84,958	101,319	23	10,251	95,345	105,619	(2,748)
186	965	1,151	-	116	1,084	1,200	(31)
26,819	139,265	166,084	38	16,803	156,292	173,133	(4,505)
96,295	500,043	596,338	138	60,334	561,182	621,654	(16,176)
61	316	377	-	38	354	392	(10)
90,099	467,870	557,969	129	56,452	525,075	581,656	(15,135)
177	921	1,098	-	111	1,033	1,144	(30)
57,697	299,612	357,309	83	36,150	336,244	372,477	(9,692)
27,343	141,985	169,328	39	17,131	159,345	176,515	(4,593)
27,117	140,811	167,928	39	16,990	158,028	175,057	(4,555)
7,001	36,353	43,354	10	4,386	40,798	45,194	(1,176)
10,256	53,258	63,514	15	6,426	59,769	66,210	(1,723)
156,884	814,671	971,555	225	98,295	914,278	1,012,798	(26,353)
164,681	855,161	1,019,842	236	103,181	959,719	1,063,136	(27,663)
10	53	63	-	6	59	65	(2)
4,173	21,671	25,844	6	2,615	24,321	26,942	(701)
24,068	124,979	149,047	35	15,080	140,260	155,375	(4,043)
56,241	292,048	348,289	81	35,238	327,756	363,075	(9,447)

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, 2022

EMPLOYER ID#	Employer Name	2022 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%)
18306	CITY OF MARCUS	4,613	0.011894%	(16,380)	4,619	(34,783)
18309	CITY OF AURELIA	5,203	0.013416%	(18,476)	5,210	(39,233)
19201	CHICKASAW COUNTY	38,947	0.100427%	(138,301)	39,003	(293,682)
19304	CITY OF NEW HAMPTON	32,349	0.083414%	(114,871)	32,395	(243,928)
20201	CLARKE COUNTY	53,241	0.137284%	(189,058)	53,317	(401,463)
20204	CLARKE COUNTY HOSPITAL	51,137	0.131858%	(181,585)	51,209	(385,594)
20301	CITY OF OSCEOLA	63,417	0.163524%	(225,193)	63,507	(478,196)
21201	CLAY COUNTY	59,014	0.152169%	(209,555)	59,097	(444,989)
21301	CITY OF EVERLY	121	0.000312%	(430)	121	(913)
21302	SPENCER HOSPITAL	58,124	0.149875%	(206,397)	58,207	(438,283)
21303	CITY OF SPENCER	1,679	0.004329%	(5,962)	1,681	(12,660)
21309	CITY OF DICKENS	140	0.000360%	(496)	140	(1,053)
22201	CLAYTON COUNTY	71,170	0.183514%	(252,721)	71,271	(536,652)
22302	CITY OF GUTTENBERG	19,653	0.050675%	(69,786)	19,681	(148,190)
22303	CITY OF STRAWBERRY POINT	18,074	0.046605%	(64,181)	18,100	(136,288)
22306	CITY OF ELKADER	15,652	0.040358%	(55,579)	15,674	(118,021)
22308	CITY OF MONONA	13,117	0.033823%	(46,579)	13,136	(98,909)
22311	CITY OF GARNAVILLO	1,355	0.003494%	(4,812)	1,357	(10,219)
22324	GUTTENBERG MUNIC HOSP	11,435	0.029485%	(40,604)	11,451	(86,223)
23201	CLINTON COUNTY	88,951	0.229364%	(315,863)	89,077	(670,733)
24201	CRAWFORD COUNTY	30,053	0.077493%	(106,717)	30,096	(226,613)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	64,354	0.165939%	(228,519)	64,445	(485,257)
24301	CITY OF DENISON	79,578	0.205196%	(282,580)	79,691	(600,057)
24303	CITY OF MANILLA	3,156	0.008138%	(11,207)	3,161	(23,799)
25201	DALLAS COUNTY	243,145	0.626957%	(863,399)	243,489	(1,833,421)
25301	CITY OF WOODWARD	5,393	0.013906%	(19,151)	5,401	(40,667)
25303	CITY OF MINBURN	48	0.000123%	(170)	48	(361)
25305	CITY OF VAN METER	10,620	0.027384%	(37,712)	10,635	(80,081)
25306	CITY OF DALLAS CENTER	19	0.000048%	(66)	19	(140)
25308	CITY OF PERRY	71,143	0.183445%	(252,627)	71,244	(536,452)
25312	CITY OF ADEL	64,193	0.165523%	(227,946)	64,283	(484,041)
25314	CITY OF GRANGER	23,613	0.060888%	(83,850)	23,647	(178,055)
25315	CITY OF WAUKEE	404,161	1.042144%	(1,435,164)	404,735	(3,047,558)
25318	CITY OF DE SOTO	10,214	0.026338%	(36,271)	10,229	(77,020)
26201	DAVIS COUNTY	42,887	0.110586%	(152,291)	42,948	(323,389)
26203	DAVIS COUNTY HOSPITAL	51,486	0.132758%	(182,825)	51,559	(388,228)
26301	CITY OF BLOOMFIELD	38,349	0.098883%	(136,175)	38,403	(289,167)
27201	DECATUR COUNTY	56,238	0.145011%	(199,698)	56,317	(424,058)
27204	DECATUR COUNTY HOSPITAL	52,303	0.134866%	(185,727)	52,377	(394,390)
27301	CITY OF LAMONI	19,395	0.050009%	(68,869)	19,422	(146,244)
27302	CITY OF LEON	10,557	0.027220%	(37,486)	10,571	(79,601)
28201	DELAWARE COUNTY	45,445	0.117182%	(161,375)	45,510	(342,679)
28204	REGIONAL MEDICAL CENTER	67,279	0.173481%	(238,905)	67,374	(507,313)
28301	CITY OF EDGEWOOD	1,948	0.005024%	(6,919)	1,951	(14,693)
28304	CITY OF MANCHESTER	66,387	0.171180%	(235,737)	66,481	(500,584)

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,020	26,067	31,087	7	3,145	29,254	32,406	(843)
5,662	29,402	35,064	8	3,548	32,997	36,553	(951)
42,383	220,088	262,471	61	26,555	246,998	273,614	(7,120)
35,203	182,803	218,006	51	22,056	205,153	227,260	(5,913)
57,938	300,861	358,799	83	36,301	337,646	374,030	(9,732)
55,648	288,968	344,616	80	34,866	324,300	359,246	(9,348)
69,012	358,366	427,378	99	43,239	402,182	445,520	(11,593)
64,219	333,480	397,699	92	40,237	374,253	414,582	(10,788)
132	684	816	-	83	768	851	(22)
63,252	328,454	391,706	91	39,630	368,613	408,334	(10,625)
1,827	9,488	11,315	3	1,145	10,648	11,796	(307)
152	789	941	-	95	886	981	(26)
77,448	402,173	479,621	111	48,525	451,345	499,981	(13,010)
21,386	111,055	132,441	31	13,400	124,634	138,065	(3,592)
19,669	102,136	121,805	28	12,323	114,623	126,974	(3,304)
17,032	88,446	105,478	24	10,672	99,260	109,956	(2,861)
14,274	74,124	88,398	20	8,944	83,186	92,150	(2,398)
1,475	7,658	9,133	2	924	8,594	9,520	(248)
12,443	64,616	77,059	18	7,796	72,517	80,331	(2,090)
96,798	502,655	599,453	139	60,649	564,113	624,901	(16,260)
32,704	169,826	202,530	47	20,491	190,591	211,129	(5,494)
70,031	363,657	433,688	100	43,878	408,120	452,098	(11,764)
86,598	449,690	536,288	124	54,258	504,672	559,054	(14,547)
3,435	17,835	21,270	5	2,152	20,016	22,173	(577)
264,594	1,373,986	1,638,580	380	165,781	1,541,979	1,708,140	(44,446)
5,869	30,476	36,345	8	3,677	34,202	37,887	(986)
52	270	322	-	33	303	336	(9)
11,557	60,014	71,571	17	7,241	67,351	74,609	(1,941)
20	105	125	-	13	118	131	(3)
77,419	402,023	479,442	111	48,507	451,177	499,795	(13,005)
69,855	362,746	432,601	100	43,768	407,097	450,965	(11,734)
25,696	133,437	159,133	37	16,100	149,752	165,889	(4,316)
439,814	2,283,874	2,723,687	632	275,565	2,563,117	2,839,314	(73,880)
11,115	57,720	68,835	16	6,964	64,777	71,757	(1,867)
46,670	242,351	289,021	67	29,241	271,983	301,291	(7,840)
56,028	290,942	346,970	80	35,104	326,515	361,699	(9,412)
41,732	216,705	258,437	60	26,147	243,201	269,408	(7,010)
61,199	317,794	378,993	88	38,344	356,649	395,081	(10,280)
56,917	295,561	352,478	82	35,661	331,698	367,441	(9,561)
21,105	109,597	130,702	30	13,224	122,997	136,251	(3,545)
11,488	59,654	71,142	16	7,198	66,947	74,161	(1,930)
49,454	256,807	306,261	71	30,985	288,206	319,262	(8,307)
73,214	380,186	453,400	105	45,872	426,670	472,647	(12,298)
2,120	11,011	13,131	3	1,329	12,357	13,689	(356)
72,243	375,144	447,387	104	45,264	421,011	466,379	(12,135)

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, 2022

EMPLOYER ID#	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
28312	CITY OF GREELEY	209	0.000540%	(744)	210	(1,580)
29201	DES MOINES COUNTY	123,433	0.318276%	(438,306)	123,608	(930,739)
29305	CITY OF WEST BURLINGTON	64,775	0.167024%	(230,014)	64,867	(488,432)
29306	CITY OF DANVILLE	209	0.000540%	(744)	210	(1,580)
30201	DICKINSON COUNTY	67,629	0.174383%	(240,147)	67,724	(509,950)
30204	LAKES REGIONAL HEALTHCARE	65,108	0.167884%	(231,198)	65,201	(490,946)
30301	CITY OF SPIRIT LAKE	63,793	0.164492%	(226,526)	63,883	(481,027)
30302	CITY OF ARNOLDS PARK	37,473	0.096626%	(133,067)	37,526	(282,566)
30305	CITY OF LAKE PARK	12,849	0.033131%	(45,626)	12,867	(96,886)
30306	CITY OF OKOBOJI	26,255	0.067700%	(93,231)	26,292	(197,976)
30307	CITY OF MILFORD	37,686	0.097175%	(133,822)	37,740	(284,170)
31201	DUBUQUE COUNTY	63,993	0.165007%	(227,236)	64,083	(482,534)
31301	CITY OF CASCADE	11,803	0.030436%	(41,914)	11,820	(89,003)
31303	CITY OF FARLEY	8,092	0.020866%	(28,735)	8,104	(61,018)
31306	CITY OF DYERSVILLE	47,037	0.121287%	(167,028)	47,104	(354,682)
31307	CITY OF EPWORTH	6,563	0.016923%	(23,305)	6,572	(49,489)
31311	CITY OF PEOSTA	18,463	0.047607%	(65,561)	18,489	(139,218)
31319	CITY OF ASBURY	38,529	0.099349%	(136,816)	38,584	(290,528)
32201	EMMET COUNTY	38,594	0.099516%	(137,047)	38,649	(291,017)
32303	CITY OF ESTHERVILLE	1,615	0.004163%	(5,733)	1,617	(12,175)
33201	FAYETTE COUNTY	78,899	0.203444%	(280,168)	79,011	(594,934)
33302	CITY OF WEST UNION	25,474	0.065686%	(90,459)	25,510	(192,088)
33305	CITY OF FAYETTE	18,117	0.046715%	(64,333)	18,143	(136,610)
33307	CITY OF ELGIN	252	0.000650%	(895)	252	(1,901)
34201	FLOYD COUNTY	26,211	0.067586%	(93,074)	26,248	(197,642)
34302	CITY OF CHARLES CITY	935	0.002411%	(3,320)	936	(7,051)
34305	CITY OF NORA SPRINGS	4,964	0.012799%	(17,626)	4,971	(37,428)
35201	FRANKLIN COUNTY	26,072	0.067227%	(92,580)	26,109	(196,594)
35205	FRANKLIN GEN HOSP	30,087	0.077580%	(106,837)	30,129	(226,867)
35301	CITY OF HAMPTON	43,009	0.110901%	(152,725)	43,070	(324,311)
35309	CITY OF SHEFFIELD	6,960	0.017946%	(24,713)	6,969	(52,479)
35311	CITY OF HANSELL	158	0.000408%	(562)	159	(1,194)
36201	FREMONT COUNTY	54,502	0.140536%	(193,536)	54,580	(410,973)
36306	CITY OF TABOR	4,782	0.012330%	(16,980)	4,789	(36,057)
37201	GREENE COUNTY	77,243	0.199173%	(274,287)	77,352	(582,445)
37303	CITY OF JEFFERSON	43,180	0.111340%	(153,330)	43,241	(325,594)
38201	GRUNDY COUNTY	28,250	0.072843%	(100,314)	28,290	(213,015)
38303	CITY OF GRUNDY CENTER	47,613	0.122773%	(169,074)	47,681	(359,026)
38307	CITY OF BEAMAN	4	0.000012%	(16)	4	(34)
39201	GUTHRIE COUNTY	32,948	0.084957%	(116,996)	32,994	(248,441)
39301	CITY OF PANORA	45,537	0.117418%	(161,700)	45,601	(343,368)
39303	CITY OF STUART	42,756	0.110249%	(151,826)	42,817	(322,402)
40201	HAMILTON COUNTY	112,101	0.289057%	(398,069)	112,260	(845,296)
40202	HAMILTON HOSPITAL	52,259	0.134752%	(185,570)	52,333	(394,057)
40302	CITY OF WEBSTER CITY	3,823	0.009856%	(13,574)	3,828	(28,823)

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	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
228	1,184	1,412	-	143	1,328	1,471	(38)
134,321	697,507	831,828	193	84,159	782,788	867,140	(22,563)
70,489	366,037	436,526	101	44,165	410,791	455,057	(11,841)
228	1,184	1,412	-	143	1,329	1,472	(38)
73,594	382,163	455,757	106	46,110	428,888	475,104	(12,362)
70,852	367,921	438,773	102	44,392	412,905	457,399	(11,902)
69,420	360,487	429,907	100	43,495	404,563	448,158	(11,661)
40,779	211,758	252,537	59	25,550	237,649	263,258	(6,850)
13,982	72,607	86,589	20	8,761	81,485	90,266	(2,349)
28,571	148,366	176,937	41	17,901	166,506	184,448	(4,799)
41,011	212,961	253,972	59	25,695	238,999	264,753	(6,889)
69,638	361,617	431,255	100	43,631	405,830	449,561	(11,698)
12,845	66,700	79,545	18	8,048	74,855	82,921	(2,158)
8,806	45,727	54,533	13	5,517	51,318	56,848	(1,479)
51,187	265,803	316,990	73	32,071	298,301	330,445	(8,598)
7,142	37,087	44,229	10	4,475	41,622	46,107	(1,200)
20,092	104,332	124,424	29	12,588	117,088	129,705	(3,375)
41,928	217,725	259,653	60	26,270	244,345	270,675	(7,043)
41,999	218,092	260,091	60	26,314	244,757	271,131	(7,055)
1,757	9,124	10,881	3	1,101	10,239	11,343	(295)
85,859	445,851	531,710	123	53,795	500,363	554,281	(14,423)
27,722	143,953	171,675	40	17,369	161,554	178,963	(4,657)
19,715	102,377	122,092	28	12,352	114,894	127,274	(3,312)
274	1,425	1,699	-	172	1,599	1,771	(46)
28,523	148,115	176,638	41	17,871	166,225	184,137	(4,791)
1,018	5,284	6,302	1	638	5,930	6,569	(171)
5,401	28,049	33,450	8	3,384	31,478	34,870	(907)
28,372	147,329	175,701	41	17,776	165,343	183,160	(4,766)
32,741	170,017	202,758	47	20,514	190,804	211,365	(5,500)
46,804	243,042	289,846	67	29,325	272,758	302,150	(7,862)
7,574	39,328	46,902	11	4,745	44,137	48,893	(1,272)
172	894	1,066	-	108	1,004	1,112	(29)
59,310	307,988	367,298	85	37,161	345,644	382,890	(9,963)
5,204	27,021	32,225	7	3,260	30,325	33,592	(874)
84,057	436,491	520,548	121	52,666	489,859	542,646	(14,120)
46,989	244,004	290,993	67	29,441	273,838	303,346	(7,893)
30,742	159,636	190,378	44	19,261	179,154	198,459	(5,164)
51,814	269,058	320,872	74	32,464	301,955	334,493	(8,704)
5	25	30	-	3	28	31	(1)
35,854	186,184	222,038	51	22,464	208,948	231,463	(6,023)
49,554	257,324	306,878	71	31,048	288,786	319,905	(8,324)
46,528	241,612	288,140	67	29,152	271,153	300,372	(7,816)
121,990	633,474	755,464	175	76,433	710,927	787,535	(20,492)
56,869	295,311	352,180	82	35,631	331,417	367,130	(9,553)
4,160	21,601	25,761	6	2,606	24,242	26,854	(699)

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, 2022

EMPLOYER ID#	Employer Name	2022 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%)
40303	CITY OF STRATFORD	559	0.001440%	(1,984)	559	(4,212)
40304	CITY OF JEWELL	10,789	0.027819%	(38,310)	10,804	(81,351)
40307	CITY OF BLAIRSBURG	143	0.000370%	(510)	144	(1,082)
40308	CITY OF WILLIAMS	224	0.000578%	(796)	224	(1,690)
41201	HANCOCK COUNTY	45,472	0.117252%	(161,471)	45,537	(342,882)
41302	CITY OF BRITT	27,168	0.070053%	(96,471)	27,206	(204,856)
41303	CITY OF GARNER	32,716	0.084359%	(116,172)	32,762	(246,691)
41305	CITY OF KANAWHA	5,408	0.013943%	(19,202)	5,415	(40,775)
42201	HARDIN COUNTY	86,926	0.224142%	(308,672)	87,049	(655,462)
42302	CITY OF ACKLEY	6,203	0.015995%	(22,027)	6,212	(46,775)
42303	CITY OF ELDORA	52,962	0.136565%	(188,067)	53,037	(399,359)
42304	CITY OF IOWA FALLS	92,191	0.237718%	(327,368)	92,322	(695,164)
42315	CITY OF HUBBARD	46	0.000119%	(163)	46	(347)
43201	HARRISON COUNTY	54,984	0.141777%	(195,245)	55,062	(414,601)
43301	CITY OF MISSOURI VALLEY	29,193	0.075275%	(103,663)	29,234	(220,127)
43303	CITY OF WOODBINE	16,123	0.041573%	(57,252)	16,146	(121,574)
43305	CITY OF DUNLAP	10,929	0.028181%	(38,809)	10,945	(82,411)
43306	CITY OF LOGAN	5,961	0.015371%	(21,168)	5,970	(44,949)
44201	HENRY COUNTY	77,347	0.199443%	(274,658)	77,457	(583,234)
44204	HENRY COUNTY HEALTH CENTER	104,672	0.269899%	(371,685)	104,820	(789,271)
44301	CITY OF MOUNT PLEASANT	89,204	0.230016%	(316,761)	89,330	(672,638)
44302	CITY OF WINFIELD	3,839	0.009899%	(13,632)	3,844	(28,948)
44303	CITY OF NEW LONDON	20,636	0.053211%	(73,278)	20,665	(155,605)
44306	CITY OF WAYLAND	3,893	0.010039%	(13,825)	3,899	(29,357)
45201	HOWARD COUNTY	46,698	0.120413%	(165,825)	46,765	(352,127)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	44,324	0.114290%	(157,392)	44,386	(334,220)
45302	CITY OF CRESCO	35,555	0.091680%	(126,255)	35,605	(268,101)
46201	HUMBOLDT COUNTY	20,004	0.051581%	(71,033)	20,032	(150,839)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	33,391	0.086099%	(118,570)	33,438	(251,782)
46302	CITY OF HUMBOLDT	42,239	0.108915%	(149,990)	42,299	(318,503)
47201	IDA COUNTY	32,831	0.084657%	(116,584)	32,878	(247,564)
48201	IOWA COUNTY	141,232	0.364171%	(501,510)	141,432	(1,064,952)
48303	CITY OF WILLIAMSBURG	36,858	0.095040%	(130,882)	36,910	(277,927)
48305	CITY OF MARENGO	16,392	0.042267%	(58,207)	16,415	(123,602)
49201	JACKSON COUNTY	65,555	0.169037%	(232,786)	65,648	(494,318)
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	61,470	0.158503%	(218,279)	61,557	(463,514)
49301	CITY OF MAQUOKETA	1,785	0.004602%	(6,338)	1,787	(13,458)
49303	CITY OF PRESTON	7,789	0.020084%	(27,658)	7,800	(58,732)
49304	CITY OF BELLEVUE	27,009	0.069643%	(95,907)	27,047	(203,658)
49321	SABULA POLICE DEPT	5,058	0.013043%	(17,962)	5,065	(38,142)
50201	JASPER COUNTY	117,585	0.303197%	(417,540)	117,752	(886,644)
50301	CITY OF COLFAX	26,473	0.068262%	(94,005)	26,511	(199,619)
50307	CITY OF MONROE	18,218	0.046975%	(64,691)	18,244	(137,370)
50310	CITY OF PRAIRIE CITY	16,511	0.042574%	(58,630)	16,534	(124,500)
50312	CITY OF BAXTER	9,908	0.025549%	(35,184)	9,922	(74,713)

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	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
608	3,157	3,765	1	381	3,542	3,924	(102)
11,740	60,965	72,705	17	7,356	68,419	75,792	(1,972)
156	811	967	-	98	910	1,008	(26)
244	1,266	1,510	-	153	1,421	1,574	(41)
49,484	256,960	306,444	71	31,004	288,377	319,452	(8,312)
29,564	153,522	183,086	42	18,523	172,292	190,857	(4,966)
35,602	184,873	220,475	51	22,306	207,477	229,834	(5,980)
5,885	30,557	36,442	8	3,687	34,293	37,988	(988)
94,594	491,211	585,805	136	59,268	551,269	610,673	(15,890)
6,750	35,054	41,804	10	4,229	39,340	43,579	(1,134)
57,634	299,284	356,918	83	36,111	335,876	372,070	(9,681)
100,324	520,964	621,288	144	62,858	584,660	647,662	(16,852)
50	260	310	-	31	292	323	(8)
59,834	310,707	370,541	86	37,489	348,696	386,271	(10,051)
31,768	164,966	196,734	46	19,904	185,135	205,085	(5,336)
17,545	91,109	108,654	25	10,993	102,248	113,266	(2,947)
11,893	61,760	73,653	17	7,452	69,311	76,780	(1,998)
6,487	33,685	40,172	9	4,064	37,804	41,877	(1,090)
84,171	437,082	521,253	121	52,737	490,523	543,381	(14,139)
113,905	591,489	705,394	163	71,367	663,808	735,338	(19,134)
97,073	504,083	601,156	139	60,821	565,715	626,675	(16,306)
4,178	21,694	25,872	6	2,617	24,346	26,969	(702)
22,456	116,612	139,068	32	14,070	130,870	144,972	(3,772)
4,237	22,000	26,237	6	2,655	24,690	27,351	(712)
50,818	263,888	314,706	73	31,840	296,153	328,066	(8,536)
48,234	250,469	298,703	69	30,221	281,093	311,383	(8,102)
38,692	200,918	239,610	56	24,242	225,484	249,782	(6,499)
21,769	113,040	134,809	31	13,639	126,861	140,531	(3,657)
36,336	188,688	225,024	52	22,767	211,759	234,578	(6,104)
45,965	238,690	284,655	66	28,800	267,874	296,740	(7,721)
35,728	185,528	221,256	51	22,385	208,211	230,647	(6,002)
153,691	798,087	951,778	221	96,294	895,667	992,182	(25,817)
40,110	208,282	248,392	58	25,131	233,747	258,936	(6,738)
17,838	92,629	110,467	26	11,176	103,955	115,157	(2,996)
71,338	370,448	441,786	102	44,697	415,741	460,540	(11,983)
66,893	347,363	414,256	96	41,912	389,834	431,842	(11,237)
1,942	10,085	12,027	3	1,217	11,319	12,539	(326)
8,476	44,015	52,491	12	5,311	49,396	54,719	(1,424)
29,391	152,624	182,015	42	18,415	171,284	189,741	(4,937)
5,504	28,584	34,088	8	3,449	32,079	35,536	(925)
127,958	664,461	792,419	184	80,172	745,702	826,058	(21,494)
28,808	149,597	178,405	41	18,050	167,887	185,978	(4,839)
19,825	102,947	122,772	28	12,421	115,533	127,982	(3,330)
17,967	93,302	111,269	26	11,257	104,710	115,993	(3,018)
10,782	55,991	66,773	15	6,756	62,836	69,607	(1,811)

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, 2022

EMPLOYER ID#	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	15,978	0.041199%	(56,736)	16,000	(120,479)
51201	JEFFERSON COUNTY	78,411	0.202186%	(278,435)	78,522	(591,255)
51202	JEFFERSON COUNTY HEALTH CENTER	561	0.001446%	(1,991)	562	(4,228)
51301	CITY OF FAIRFIELD	12,160	0.031355%	(43,180)	12,177	(91,693)
52003	UNIVERSITY OF IOWA	92,915	0.239583%	(329,937)	93,046	(700,618)
52201	JOHNSON COUNTY	386,292	0.996068%	(1,371,712)	386,840	(2,912,819)
52303	CITY OF CORALVILLE	289,056	0.745340%	(1,026,428)	289,465	(2,179,612)
52310	CITY OF HILLS	208	0.000536%	(738)	208	(1,566)
52315	CITY OF NORTH LIBERTY	218,779	0.564130%	(776,878)	219,089	(1,649,694)
52319	UNIVERSITY HEIGHTS POLICE DEPT	38,840	0.100150%	(137,919)	38,895	(292,869)
53201	JONES COUNTY	33,064	0.085258%	(117,410)	33,111	(249,320)
53304	CITY OF ANAMOSA	46,035	0.118703%	(163,470)	46,100	(347,126)
53305	CITY OF MONTICELLO	81,784	0.210883%	(290,412)	81,900	(616,688)
54201	KEOKUK COUNTY	40,929	0.105536%	(145,337)	40,987	(308,622)
54205	KEOKUK COUNTY HEALTH CENTER	69,843	0.180092%	(248,010)	69,942	(526,647)
54301	CITY OF SIGOURNEY	4,681	0.012070%	(16,622)	4,687	(35,296)
54304	CITY OF KEOTA	5,430	0.014003%	(19,283)	5,438	(40,948)
55201	KOSSUTH COUNTY	47,024	0.121253%	(166,980)	47,090	(354,581)
55301	CITY OF ALGONA	113,615	0.292959%	(403,442)	113,776	(856,706)
55306	CITY OF BANCROFT	7,726	0.019922%	(27,436)	7,737	(58,259)
55309	CITY OF BURT	163	0.000419%	(577)	163	(1,226)
55314	CITY OF TITONKA	16	0.000042%	(58)	16	(123)
56201	LEE COUNTY	228,356	0.588824%	(810,885)	228,680	(1,721,907)
56304	CITY OF WEST POINT	6,611	0.017046%	(23,474)	6,620	(49,847)
56310	CITY OF MONTROSE	4,236	0.010923%	(15,042)	4,242	(31,942)
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	95,758	0.246916%	(340,035)	95,894	(722,061)
57202	LINN COUNTY	97,989	0.252669%	(347,957)	98,128	(738,884)
57301	CITY OF CEDAR RAPIDS	96,044	0.247652%	(341,048)	96,180	(724,213)
57304	CITY OF LISBON	5,865	0.015123%	(20,826)	5,873	(44,223)
57305	CITY OF MOUNT VERNON	54,336	0.140107%	(192,944)	54,413	(409,716)
57317	CITY OF ROBINS	9,268	0.023898%	(32,910)	9,281	(69,885)
57319	CITY OF HIAWATHA	181,734	0.468607%	(645,332)	181,991	(1,370,357)
57323	CITY OF FAIRFAX	1,234	0.003183%	(4,383)	1,236	(9,308)
58201	LOUISA COUNTY	52,766	0.136060%	(187,372)	52,841	(397,883)
58301	CITY OF WAPELLO	30,979	0.079881%	(110,007)	31,023	(233,598)
58316	COLUMBUS JUNCTION POLICE DEPT	24,912	0.064235%	(88,460)	24,947	(187,845)
59201	LUCAS COUNTY	29,429	0.075883%	(104,501)	29,470	(221,906)
59204	LUCAS COUNTY HEALTH CENTER	73,648	0.189903%	(261,521)	73,752	(555,337)
59311	CHARITON POLICE DEPT	31,510	0.081250%	(111,891)	31,555	(237,600)
60201	LYON COUNTY	70,983	0.183032%	(252,059)	71,084	(535,245)
61201	MADISON COUNTY	102,081	0.263219%	(362,486)	102,226	(769,737)
61301	CITY OF WINTERSET	59,086	0.152355%	(209,813)	59,170	(445,535)
61303	CITY OF EARLHAM	10,743	0.027702%	(38,149)	10,759	(81,009)
62201	MAHASKA COUNTY	68,521	0.176683%	(243,315)	68,618	(516,677)
62204	MAHASKA HEALTH PARTNERSHIP	96,057	0.247687%	(341,096)	96,193	(724,314)

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	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
17,387	90,288	107,675	25	10,894	101,327	112,246	(2,921)
85,328	443,094	528,422	122	53,462	497,269	550,853	(14,333)
610	3,169	3,779	1	382	3,556	3,939	(103)
13,233	68,716	81,949	19	8,291	77,117	85,427	(2,223)
101,111	525,051	626,162	145	63,351	589,247	652,743	(16,985)
420,369	2,182,900	2,603,269	603	263,381	2,449,796	2,713,780	(70,614)
314,555	1,633,426	1,947,981	451	197,084	1,833,139	2,030,674	(52,839)
226	1,174	1,400	-	142	1,317	1,459	(38)
238,079	1,236,300	1,474,379	342	149,168	1,387,458	1,536,968	(39,993)
42,266	219,479	261,745	61	26,482	246,314	272,857	(7,100)
35,981	186,843	222,824	52	22,544	209,688	232,284	(6,044)
50,096	260,140	310,236	72	31,388	291,947	323,407	(8,415)
88,998	462,153	551,151	128	55,762	518,659	574,549	(14,950)
44,539	231,285	275,824	64	27,906	259,563	287,533	(7,482)
76,004	394,676	470,680	109	47,620	442,931	490,660	(12,767)
5,094	26,451	31,545	7	3,191	29,685	32,883	(856)
5,910	30,687	36,597	8	3,703	34,439	38,150	(993)
51,172	265,727	316,899	73	32,062	298,217	330,352	(8,596)
123,637	642,026	765,663	177	77,465	720,524	798,166	(20,769)
8,408	43,660	52,068	12	5,268	48,998	54,278	(1,412)
177	919	1,096	-	111	1,031	1,142	(30)
18	92	110	-	11	103	114	(3)
248,500	1,290,417	1,538,917	357	155,697	1,448,192	1,604,246	(41,743)
7,194	37,356	44,550	10	4,507	41,924	46,441	(1,208)
4,610	23,938	28,548	7	2,888	26,865	29,760	(774)
104,206	541,121	645,327	150	65,290	607,282	672,722	(17,504)
106,633	553,728	660,361	153	66,811	621,431	688,395	(17,912)
104,516	542,734	647,250	150	65,484	609,092	674,726	(17,557)
6,382	33,141	39,523	9	3,999	37,193	41,201	(1,072)
59,129	307,046	366,175	85	37,047	344,587	381,719	(9,932)
10,086	52,373	62,459	14	6,319	58,776	65,109	(1,694)
197,766	1,026,961	1,224,727	284	123,910	1,152,524	1,276,718	(33,221)
1,343	6,976	8,319	2	842	7,828	8,672	(226)
57,421	298,178	355,599	82	35,977	334,635	370,694	(9,646)
33,712	175,061	208,773	48	21,122	196,465	217,635	(5,663)
27,109	140,773	167,882	39	16,985	157,985	175,009	(4,554)
32,025	166,299	198,324	46	20,065	186,632	206,743	(5,380)
80,145	416,176	496,321	115	50,214	467,060	517,389	(13,463)
34,290	178,060	212,350	49	21,484	199,831	221,364	(5,760)
77,245	401,119	478,364	111	48,398	450,162	498,671	(12,976)
111,086	576,850	687,936	159	69,601	647,379	717,139	(18,660)
64,298	333,889	398,187	92	40,286	374,713	415,091	(10,801)
11,691	60,709	72,400	17	7,325	68,132	75,474	(1,964)
74,565	387,204	461,769	107	46,719	434,546	481,372	(12,525)
104,531	542,809	647,340	150	65,494	609,177	674,821	(17,559)

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, 2022

EMPLOYER ID#	Employer Name	2022 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%)
62301	CITY OF NEW SHARON	6,359	0.016398%	(22,582)	6,368	(47,952)
62302	CITY OF OSKALOOSA	806	0.002079%	(2,863)	807	(6,080)
63201	MARION COUNTY	88,674	0.228650%	(314,880)	88,800	(668,646)
63301	CITY OF KNOXVILLE	79,519	0.205042%	(282,369)	79,632	(599,609)
63306	CITY OF PLEASANTVILLE	12,014	0.030978%	(42,660)	12,031	(90,588)
63321	CITY OF MELCHER-DALLAS	5,298	0.013661%	(18,813)	5,305	(39,949)
64201	MARSHALL COUNTY	153,527	0.395874%	(545,169)	153,744	(1,157,661)
64302	CITY OF STATE CENTER	6,779	0.017480%	(24,073)	6,789	(51,118)
64306	CITY OF MELBOURNE	2,493	0.006428%	(8,852)	2,496	(18,797)
65201	MILLS COUNTY	49,526	0.127706%	(175,867)	49,597	(373,452)
65301	CITY OF GLENWOOD	60,906	0.157049%	(216,277)	60,993	(459,262)
66201	MITCHELL COUNTY	29,088	0.075005%	(103,291)	29,129	(219,339)
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	41,470	0.106933%	(147,260)	41,529	(312,705)
66301	CITY OF OSAGE	36,810	0.094917%	(130,712)	36,862	(277,567)
66307	CITY OF SAINT ANSGAR	5,766	0.014868%	(20,475)	5,774	(43,478)
67201	MONONA COUNTY	44,946	0.115895%	(159,602)	45,010	(338,913)
67301	CITY OF ONAWA	4,889	0.012606%	(17,360)	4,896	(36,864)
67302	CITY OF MAPLETON	13,077	0.033719%	(46,435)	13,095	(98,604)
67304	CITY OF WHITING	555	0.001431%	(1,971)	556	(4,186)
67312	CITY OF BLENCOE	11	0.000028%	(38)	11	(81)
68201	MONROE COUNTY	42,879	0.110566%	(152,263)	42,940	(323,329)
68204	MONROE COUNTY HOSPITAL	67,340	0.173638%	(239,121)	67,435	(507,772)
68301	CITY OF ALBIA	30,233	0.077957%	(107,357)	30,276	(227,972)
69201	MONTGOMERY COUNTY	58,576	0.151040%	(208,001)	58,659	(441,688)
69301	CITY OF RED OAK	112,492	0.290064%	(399,454)	112,651	(848,238)
70201	MUSCATINE COUNTY	262,984	0.678114%	(933,849)	263,357	(1,983,021)
70302	CITY OF WILTON	37,668	0.097129%	(133,759)	37,722	(284,036)
70303	CITY OF WEST LIBERTY	46,276	0.119323%	(164,323)	46,341	(348,939)
70304	CITY OF MUSCATINE	2,952	0.007611%	(10,481)	2,956	(22,257)
70307	CITY OF NICHOLS	2,315	0.005969%	(8,220)	2,318	(17,456)
70316	CITY OF ATALISSA	204	0.000526%	(724)	204	(1,537)
70317	CITY OF CONESVILLE	1,950	0.005027%	(6,923)	1,952	(14,700)
71201	O'BRIEN COUNTY	61,252	0.157942%	(217,506)	61,339	(461,871)
71301	CITY OF PRIMGHAR	5,260	0.013563%	(18,678)	5,267	(39,663)
71302	CITY OF SHELDON	59,844	0.154311%	(212,506)	59,929	(451,254)
71306	CITY OF PAULLINA	9,954	0.025666%	(35,345)	9,968	(75,056)
71310	CITY OF SUTHERLAND	1,868	0.004817%	(6,633)	1,871	(14,085)
71323	HARTLEY POLICE DEPARTMENT	15,524	0.040030%	(55,126)	15,546	(117,060)
71325	SANBORN POLICE DEPARTMENT	10,135	0.026133%	(35,988)	10,149	(76,421)
72201	OSCEOLA COUNTY	44,107	0.113731%	(156,622)	44,169	(332,586)
73201	PAGE COUNTY	31,048	0.080058%	(110,250)	31,092	(234,115)
73301	CITY OF SHENANDOAH	43,875	0.113134%	(155,800)	43,938	(330,841)
73302	CITY OF CLARINDA	55,846	0.144001%	(198,308)	55,925	(421,106)
73303	CLARINDA REGIONAL HEALTH CENTER	87,712	0.226169%	(311,464)	87,837	(661,391)
74201	PALO ALTO COUNTY	17,831	0.045978%	(63,318)	17,856	(134,454)

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	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
6,920	35,936	42,856	10	4,336	40,329	44,675	(1,162)
877	4,557	5,434	1	550	5,114	5,665	(147)
96,497	501,091	597,588	138	60,460	562,358	622,956	(16,210)
86,534	449,354	535,888	124	54,217	504,295	558,636	(14,536)
13,073	67,888	80,961	19	8,191	76,188	84,398	(2,196)
5,765	29,938	35,703	8	3,612	33,599	37,219	(968)
167,070	867,565	1,034,635	240	104,677	973,639	1,078,556	(28,064)
7,377	38,309	45,686	11	4,622	42,992	47,625	(1,239)
2,713	14,087	16,800	4	1,700	15,809	17,513	(456)
53,895	279,869	333,764	77	33,768	314,088	347,933	(9,053)
66,279	344,176	410,455	95	41,527	386,257	427,879	(11,134)
31,654	164,375	196,029	45	19,833	184,472	204,350	(5,317)
45,129	234,345	279,474	65	28,275	262,997	291,337	(7,581)
40,058	208,012	248,070	57	25,098	233,444	258,599	(6,729)
6,275	32,583	38,858	9	3,931	36,566	40,506	(1,054)
48,911	253,985	302,896	70	30,645	285,039	315,754	(8,216)
5,320	27,627	32,947	8	3,333	31,004	34,345	(894)
14,230	73,895	88,125	20	8,916	82,930	91,866	(2,390)
604	3,137	3,741	1	378	3,520	3,899	(101)
12	61	73	-	7	68	75	(2)
46,662	242,306	288,968	67	29,236	271,932	301,235	(7,838)
73,280	380,530	453,810	105	45,913	427,056	473,074	(12,310)
32,900	170,845	203,745	47	20,614	191,734	212,395	(5,527)
63,743	331,006	394,749	91	39,938	371,477	411,506	(10,708)
122,415	635,679	758,094	176	76,699	713,402	790,277	(20,563)
286,183	1,486,099	1,772,282	411	179,308	1,667,799	1,847,518	(48,073)
40,991	212,860	253,851	59	25,683	238,886	264,628	(6,886)
50,358	261,499	311,857	72	31,552	293,472	325,096	(8,459)
3,212	16,680	19,892	5	2,013	18,719	20,737	(540)
2,519	13,081	15,600	4	1,578	14,681	16,263	(423)
222	1,152	1,374	-	139	1,293	1,432	(37)
2,121	11,016	13,137	3	1,329	12,363	13,695	(356)
66,656	346,132	412,788	96	41,763	388,452	430,311	(11,197)
5,724	29,724	35,448	8	3,586	33,358	36,952	(962)
65,124	338,175	403,299	93	40,803	379,522	420,418	(10,939)
10,832	56,248	67,080	16	6,787	63,125	69,928	(1,820)
2,033	10,556	12,589	3	1,274	11,846	13,123	(341)
16,894	87,726	104,620	24	10,585	98,452	109,061	(2,838)
11,029	57,271	68,300	16	6,910	64,273	71,199	(1,853)
47,998	249,244	297,242	69	30,073	279,718	309,860	(8,063)
33,787	175,449	209,236	48	21,169	196,900	218,117	(5,676)
47,746	247,936	295,682	69	29,915	278,250	308,234	(8,020)
60,773	315,581	376,354	87	38,077	354,166	392,330	(10,209)
95,450	495,654	591,104	137	59,804	556,256	616,197	(16,034)
19,404	100,762	120,166	28	12,158	113,082	125,268	(3,259)

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, 2022

EMPLOYER ID#	Employer Name	2022 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%)
74205	PALO ALTO COUNTY HEALTH SYSTEM	36,079	0.093030%	(128,114)	36,130	(272,049)
74301	CITY OF EMMETSBURG	30,134	0.077702%	(107,005)	30,177	(227,225)
74303	CITY OF WEST BEND	5,043	0.013002%	(17,906)	5,050	(38,023)
75201	PLYMOUTH COUNTY	77,279	0.199268%	(274,417)	77,389	(582,722)
75301	CITY OF AKRON	14,706	0.037921%	(52,222)	14,727	(110,893)
75302	CITY OF REMSEN	6,151	0.015860%	(21,841)	6,159	(46,379)
75304	CITY OF KINGSLEY	6,124	0.015792%	(21,748)	6,133	(46,181)
75305	CITY OF LE MARS	70,027	0.180566%	(248,662)	70,126	(528,032)
75306	CITY OF MERRILL	5,762	0.014857%	(20,460)	5,770	(43,446)
75324	HINTON POLICE DEPARTMENT	5,498	0.014176%	(19,522)	5,505	(41,455)
76201	POCAHONTAS COUNTY	60,802	0.156780%	(215,907)	60,888	(458,476)
76301	CITY OF FONDA	33	0.000085%	(117)	33	(249)
76302	CITY OF POCAHONTAS	22,085	0.056947%	(78,424)	22,116	(166,532)
76303	CITY OF ROLFE	262	0.000675%	(930)	262	(1,974)
76304	CITY OF GILMORE CITY	1,160	0.002990%	(4,118)	1,161	(8,745)
76305	CITY OF LAURENS	15,554	0.040107%	(55,233)	15,576	(117,286)
76315	POCAHONTAS COMMUNITY HOSPITAL	42,587	0.109811%	(151,224)	42,647	(321,122)
77043	STATE - DEPT OF COMMERCE/INSURANCE	34,658	0.089366%	(123,069)	34,707	(261,336)
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	86,003	0.221762%	(305,394)	86,125	(648,502)
77112	STATE - AIRPORT FIREFIGHTERS	205,212	0.529147%	(728,702)	205,503	(1,547,393)
77113	STATE - CONSERVATION PEACE OFFICERS	995,507	2.566951%	(3,535,017)	996,919	(7,506,578)
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,182,734	33.992149%	(46,811,506)	13,201,418	(99,403,827)
77301	CITY OF WEST DES MOINES	402,732	1.038458%	(1,430,089)	403,304	(3,036,782)
77303	CITY OF MITCHELLVILLE	23,102	0.059569%	(82,034)	23,135	(174,198)
77305	CITY OF URBANDALE	19,349	0.049892%	(68,708)	19,376	(145,900)
77308	CITY OF GRIMES	113,249	0.292015%	(402,142)	113,409	(853,946)
77309	CITY OF ANKENY	69,323	0.178752%	(246,164)	69,421	(522,726)
77310	CITY OF BONDURANT	49,293	0.127103%	(175,037)	49,363	(371,690)
77314	CITY OF WINDSOR HEIGHTS	149,647	0.385871%	(531,394)	149,859	(1,128,410)
77320	CITY OF CLIVE	176,819	0.455934%	(627,878)	177,069	(1,333,294)
77321	CITY OF PLEASANT HILL	217,089	0.559771%	(770,876)	217,397	(1,636,949)
77322	CITY OF POLK CITY	83,988	0.216567%	(298,240)	84,107	(633,311)
77334	ALTOONA POLICE DEPT	454,196	1.171161%	(1,612,837)	454,841	(3,424,846)
77338	JOHNSTON POLICE DEPARTMENT	463,811	1.195954%	(1,646,980)	464,469	(3,497,348)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	23,299	0.060078%	(82,736)	23,332	(175,688)
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	43,813	0.112974%	(155,580)	43,875	(330,372)
78201	POTTAWATTAMIE COUNTY	675,861	1.742731%	(2,399,962)	676,820	(5,096,298)
78307	CITY OF OAKLAND	2,648	0.006827%	(9,402)	2,652	(19,965)
78311	CITY OF AVOCA	6,363	0.016408%	(22,596)	6,372	(47,982)
78313	CITY OF CARTER LAKE	64,884	0.167305%	(230,400)	64,976	(489,252)
79201	POWESHIEK COUNTY	50,342	0.129808%	(178,762)	50,413	(379,601)
79301	CITY OF GRINNELL	1,260	0.003249%	(4,475)	1,262	(9,502)
79304	CITY OF MONTEZUMA	5,314	0.013703%	(18,870)	5,322	(40,071)
80201	RINGGOLD COUNTY	25,755	0.066410%	(91,455)	25,791	(194,203)
80203	RINGGOLD COUNTY HOSPITAL	35,172	0.090693%	(124,896)	35,222	(265,215)

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	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
39,261	203,877	243,138	56	24,599	228,804	253,459	(6,595)
32,792	170,285	203,077	47	20,546	191,105	211,698	(5,508)
5,487	28,495	33,982	8	3,438	31,979	35,425	(922)
84,097	436,699	520,796	121	52,691	490,092	542,904	(14,127)
16,004	83,104	99,108	23	10,027	93,265	103,315	(2,688)
6,693	34,757	41,450	10	4,194	39,007	43,211	(1,124)
6,665	34,609	41,274	10	4,176	38,840	43,026	(1,120)
76,204	395,713	471,917	109	47,745	444,096	491,950	(12,801)
6,270	32,559	38,829	9	3,928	36,540	40,477	(1,053)
5,983	31,067	37,050	9	3,748	34,865	38,622	(1,005)
66,166	343,587	409,753	95	41,456	385,596	427,147	(11,115)
36	187	223	-	23	210	233	(6)
24,033	124,801	148,834	34	15,058	140,060	155,152	(4,037)
285	1,480	1,765	-	179	1,661	1,840	(48)
1,262	6,553	7,815	2	791	7,355	8,148	(212)
16,926	87,896	104,822	24	10,605	98,643	109,272	(2,843)
46,343	240,653	286,996	67	29,036	270,077	299,180	(7,785)
37,715	195,848	233,563	54	23,630	219,794	243,478	(6,335)
93,590	485,995	579,585	134	58,639	545,416	604,189	(15,721)
223,315	1,159,634	1,382,949	320	139,918	1,301,419	1,441,657	(37,513)
1,083,326	5,625,515	6,708,840	1,556	678,756	6,313,328	6,993,640	(181,977)
14,345,652	74,494,374	88,840,025	20,587	8,988,238	83,602,540	92,611,365	(2,409,786)
438,259	2,275,798	2,714,057	630	274,590	2,554,053	2,829,273	(73,619)
25,140	130,546	155,686	36	15,751	146,508	162,295	(4,223)
21,056	109,339	130,395	30	13,192	122,708	135,930	(3,537)
123,239	639,957	763,196	177	77,215	718,202	795,594	(20,702)
75,438	391,737	467,175	108	47,266	439,633	487,007	(12,672)
53,641	278,549	332,190	77	33,609	312,606	346,292	(9,011)
162,849	845,643	1,008,492	234	102,032	949,037	1,051,303	(27,355)
192,417	999,186	1,191,603	276	120,558	1,121,353	1,242,187	(32,322)
236,239	1,226,749	1,462,988	339	148,015	1,376,739	1,525,093	(39,684)
91,397	474,611	566,008	131	57,265	532,640	590,036	(15,353)
494,263	2,566,618	3,060,880	710	309,680	2,880,430	3,190,820	(83,026)
504,726	2,620,952	3,125,677	725	316,235	2,941,407	3,258,367	(84,784)
25,355	131,663	157,018	36	15,886	147,761	163,683	(4,259)
47,678	247,585	295,263	68	29,873	277,856	307,797	(8,009)
735,482	3,819,224	4,554,705	1,056	460,815	4,286,188	4,748,059	(123,546)
2,881	14,962	17,843	4	1,805	16,792	18,601	(484)
6,925	35,959	42,884	10	4,339	40,355	44,704	(1,163)
70,607	366,651	437,258	101	44,239	411,480	455,820	(11,861)
54,783	284,477	339,260	79	34,324	319,259	353,662	(9,202)
1,371	7,121	8,492	2	859	7,992	8,853	(230)
5,783	30,030	35,813	8	3,623	33,701	37,332	(971)
28,027	145,538	173,565	40	17,560	163,333	180,933	(4,708)
38,275	198,755	237,030	55	23,981	223,056	247,092	(6,429)

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, 2022

EMPLOYER ID#	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
81201	SAC COUNTY	71,238	0.183690%	(252,965)	71,339	(537,168)
81305	CITY OF LAKE VIEW	21,448	0.055305%	(76,162)	21,479	(161,729)
81320	SAC CITY POLICE DEPT	26,447	0.068194%	(93,912)	26,484	(199,421)
82201	SCOTT COUNTY	577,946	1.490253%	(2,052,268)	578,766	(4,357,973)
82303	CITY OF ELDRIDGE	60,902	0.157039%	(216,262)	60,989	(459,231)
82304	CITY OF WALCOTT	17,978	0.046356%	(63,838)	18,003	(135,560)
82305	CITY OF BUFFALO	22,394	0.057744%	(79,521)	22,426	(168,863)
82309	CITY OF PRINCETON	8,042	0.020736%	(28,556)	8,053	(60,638)
82311	CITY OF LE CLAIRE	44,725	0.115325%	(158,818)	44,788	(337,248)
82316	CITY OF BLUE GRASS	14,213	0.036648%	(50,469)	14,233	(107,170)
82324	CITY OF MCCAUSLAND	378	0.000976%	(1,344)	379	(2,853)
83201	SHELBY COUNTY	40,547	0.104553%	(143,983)	40,605	(305,746)
83301	CITY OF HARLAN	50,186	0.129407%	(178,209)	50,257	(378,426)
84201	SIOUX COUNTY	106,391	0.274334%	(377,792)	106,542	(802,238)
84301	CITY OF HAWARDEN	27,939	0.072043%	(99,212)	27,979	(210,676)
84303	CITY OF ROCK VALLEY	47,744	0.123110%	(169,538)	47,812	(360,013)
84304	CITY OF SIOUX CENTER	71,263	0.183753%	(253,052)	71,364	(537,353)
84307	CITY OF ORANGE CITY	49,861	0.128569%	(177,057)	49,932	(375,978)
84312	CITY OF ALTON	195	0.000502%	(691)	195	(1,467)
84320	ORANGE CITY AREA HEALTH SYSTEM	42,688	0.110072%	(151,583)	42,748	(321,886)
85001	IOWA STATE UNIV OF SCIENCE & TECH	93,736	0.241702%	(332,854)	93,869	(706,813)
85101	DEPT OF TRANS PROTECTION OCCUPATION	792,491	2.043466%	(2,814,112)	793,615	(5,975,743)
85201	STORY COUNTY	232,982	0.600752%	(827,311)	233,312	(1,756,789)
85204	STORY CO MEDICAL CENTER	47,740	0.123100%	(169,524)	47,808	(359,983)
85301	CITY OF HUXLEY	45,898	0.118350%	(162,982)	45,963	(346,092)
85303	CITY OF AMES	830	0.002141%	(2,948)	831	(6,260)
85305	CITY OF STORY CITY	35,617	0.091839%	(126,474)	35,667	(268,567)
85318	CITY OF NEVADA	71,542	0.184474%	(254,045)	71,644	(539,462)
85322	CITY OF ROLAND	999	0.002576%	(3,547)	1,000	(7,533)
85327	MARY GREELEY MEDICAL CENTER	171,442	0.442069%	(608,785)	171,685	(1,292,750)
86201	TAMA COUNTY	33,328	0.085936%	(118,345)	33,375	(251,306)
86301	CITY OF TAMA	45,901	0.118358%	(162,994)	45,966	(346,116)
86302	CITY OF GLADBROOK	119	0.000306%	(422)	119	(896)
86303	CITY OF TRAER	17,669	0.045561%	(62,744)	17,694	(133,235)
86306	CITY OF DYSART	32,430	0.083621%	(115,157)	32,476	(244,535)
86308	CITY OF TOLEDO	39,063	0.100725%	(138,712)	39,118	(294,553)
87201	TAYLOR COUNTY	30,168	0.077790%	(107,127)	30,211	(227,483)
87306	CITY OF CLEARFIELD	155	0.000401%	(552)	156	(1,172)
87310	CITY OF LENOX	274	0.000706%	(972)	274	(2,064)
88201	UNION COUNTY	23,849	0.061496%	(84,687)	23,883	(179,833)
88204	GREATER REGIONAL MEDICAL CENTER	88,176	0.227365%	(313,110)	88,301	(664,887)
88301	CITY OF CRESTON	3,557	0.009173%	(12,632)	3,562	(26,824)
88306	CITY OF AFTON	4,298	0.011083%	(15,262)	4,304	(32,409)
89201	VAN BUREN COUNTY	30,712	0.079192%	(109,057)	30,755	(231,582)
89204	VAN BUREN COUNTY HOSPITAL	18,192	0.046908%	(64,598)	18,218	(137,174)

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	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
77,522	402,560	480,082	111	48,572	451,780	500,463	(13,022)
23,340	121,202	144,542	33	14,624	136,021	150,678	(3,921)
28,780	149,448	178,228	41	18,032	167,721	185,794	(4,834)
628,929	3,265,915	3,894,843	903	394,054	3,665,227	4,060,184	(105,648)
66,275	344,153	410,428	95	41,524	386,231	427,850	(11,133)
19,564	101,590	121,154	28	12,257	114,011	126,296	(3,286)
24,370	126,548	150,918	35	15,269	142,020	157,324	(4,094)
8,751	45,443	54,194	13	5,483	50,999	56,495	(1,470)
48,671	252,737	301,408	70	30,494	283,639	314,203	(8,176)
15,466	80,314	95,780	22	9,690	90,134	99,846	(2,598)
412	2,138	2,550	1	258	2,399	2,658	(69)
44,124	229,129	273,253	63	27,646	257,144	284,853	(7,412)
54,613	283,597	338,210	78	34,218	318,271	352,567	(9,174)
115,777	601,207	716,984	166	72,540	674,714	747,420	(19,448)
30,404	157,883	188,287	44	19,050	177,187	196,281	(5,107)
51,956	269,798	321,754	75	32,553	302,785	335,413	(8,728)
77,549	402,698	480,247	111	48,588	451,935	500,634	(13,027)
54,260	281,762	336,022	78	33,996	316,212	350,286	(9,115)
212	1,100	1,312	-	133	1,234	1,367	(36)
46,454	241,225	287,679	67	29,105	270,719	299,891	(7,803)
102,005	529,694	631,699	146	63,911	594,458	658,515	(17,135)
862,401	4,478,290	5,340,690	1,239	540,335	5,025,836	5,567,410	(144,866)
253,534	1,316,558	1,570,092	364	158,851	1,477,529	1,636,744	(42,589)
51,952	269,776	321,728	75	32,550	302,760	335,385	(8,727)
49,947	259,365	309,312	72	31,294	291,077	322,443	(8,390)
903	4,691	5,594	1	566	5,265	5,832	(152)
38,759	201,267	240,026	56	24,284	225,875	250,215	(6,511)
77,853	404,279	482,132	112	48,779	453,709	502,600	(13,078)
1,087	5,645	6,732	2	681	6,335	7,018	(183)
186,566	968,801	1,155,367	268	116,892	1,087,253	1,204,413	(31,339)
36,268	188,331	224,599	52	22,723	211,358	234,133	(6,092)
49,950	259,383	309,333	72	31,296	291,097	322,465	(8,391)
129	671	800	-	81	753	834	(22)
19,228	99,848	119,076	28	12,047	112,056	124,131	(3,230)
35,290	183,257	218,547	51	22,111	205,663	227,825	(5,928)
42,509	220,741	263,250	61	26,634	247,731	274,426	(7,141)
32,830	170,478	203,308	47	20,569	191,322	211,938	(5,515)
169	879	1,048	-	106	986	1,092	(28)
298	1,547	1,845	-	187	1,736	1,923	(50)
25,953	134,769	160,722	37	16,261	151,246	167,544	(4,360)
95,954	498,274	594,228	138	60,120	559,196	619,454	(16,118)
3,871	20,102	23,973	6	2,425	22,560	24,991	(650)
4,677	24,288	28,965	7	2,930	27,257	30,194	(786)
33,421	173,550	206,971	48	20,940	194,769	215,757	(5,614)
19,797	102,800	122,597	28	12,403	115,369	127,800	(3,325)

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, 2022

EMPLOYER ID#	Employer Name	2022 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
89301	CITY OF FARMINGTON	112	0.000288%	(397)	112	(842)
90201	WAPELLO COUNTY	91,067	0.234819%	(323,376)	91,196	(686,686)
91201	WARREN COUNTY	23,908	0.061648%	(84,897)	23,942	(180,277)
91301	CITY OF INDIANOLA	139,660	0.360119%	(495,929)	139,858	(1,053,102)
91303	CITY OF CARLISLE	76,276	0.196679%	(270,852)	76,384	(575,153)
91307	CITY OF NORWALK	225,437	0.581296%	(800,519)	225,756	(1,699,895)
92201	WASHINGTON COUNTY	206,491	0.532445%	(733,244)	206,784	(1,557,037)
92301	CITY OF WASHINGTON	105,519	0.272085%	(374,696)	105,669	(795,664)
93201	WAYNE COUNTY	46,799	0.120672%	(166,181)	46,865	(352,884)
93204	WAYNE COUNTY HOSPITAL	76,599	0.197513%	(272,001)	76,708	(577,591)
93302	CITY OF SEYMOUR	3,839	0.009898%	(13,631)	3,844	(28,945)
94201	WEBSTER COUNTY	85,722	0.221037%	(304,396)	85,843	(646,381)
94301	CITY OF FORT DODGE	37,771	0.097395%	(134,125)	37,825	(284,814)
94305	CITY OF GOWRIE	4,180	0.010778%	(14,843)	4,186	(31,519)
94307	CITY OF DAYTON	3,891	0.010033%	(13,817)	3,896	(29,339)
95201	WINNEBAGO COUNTY	29,854	0.076979%	(106,011)	29,896	(225,112)
95301	CITY OF FOREST CITY	68,003	0.175348%	(241,477)	68,099	(512,773)
95311	CITY OF LAKE MILLS	29,971	0.077282%	(106,427)	30,014	(225,996)
96201	WINNESHIEK COUNTY	59,528	0.153496%	(211,383)	59,613	(448,870)
96205	WINNESHIEK MEDICAL CENTER	100,162	0.258271%	(355,672)	100,304	(755,266)
96308	CITY OF CALMAR	6,017	0.015516%	(21,367)	6,026	(45,373)
97201	WOODBURY COUNTY	466,370	1.202551%	(1,656,066)	467,032	(3,516,641)
97301	CITY OF SIOUX CITY	180,104	0.464405%	(639,545)	180,359	(1,358,068)
97306	CITY OF SERGEANT BLUFF	55,041	0.141924%	(195,447)	55,119	(415,031)
97308	CITY OF MOVILLE	9,821	0.025323%	(34,872)	9,834	(74,051)
98201	WORTH COUNTY	49,741	0.128259%	(176,629)	49,812	(375,071)
98302	CITY OF MANLY	9,696	0.025001%	(34,430)	9,710	(73,112)
99201	WRIGHT COUNTY	66,022	0.170239%	(234,441)	66,115	(497,834)
99301	CITY OF CLARION	51,091	0.131741%	(181,423)	51,164	(385,251)
99302	CITY OF EAGLE GROVE	52,194	0.134585%	(185,341)	52,268	(393,570)
99304	CITY OF BELMOND	23,655	0.060995%	(83,997)	23,688	(178,368)
99311	IOWA SPECIALTY HOSPITAL-CLARION	9,362	0.024139%	(33,243)	9,375	(70,591)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	42,707	0.110122%	(151,652)	42,768	(322,032)
Total for all entities		\$ 38,781,703	100.00000%	\$ (137,712,699)	38,836,664	(292,431,719)

* - 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	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
122	631	753	-	76	709	785	(20)
99,100	514,610	613,710	142	62,091	577,530	639,763	(16,647)
26,017	135,102	161,119	37	16,301	151,620	167,958	(4,370)
151,980	789,207	941,187	218	95,223	885,700	981,141	(25,530)
83,004	431,026	514,030	119	52,006	483,726	535,851	(13,943)
245,324	1,273,921	1,519,245	352	153,707	1,429,679	1,583,738	(41,210)
224,707	1,166,861	1,391,568	322	140,790	1,309,529	1,450,641	(37,746)
114,828	596,280	711,108	165	71,945	669,185	741,295	(19,289)
50,927	264,455	315,382	73	31,908	296,789	328,770	(8,555)
83,356	432,854	516,210	120	52,227	485,777	538,124	(14,002)
4,177	21,692	25,869	6	2,617	24,344	26,967	(702)
93,284	484,406	577,690	134	58,447	543,632	602,213	(15,670)
41,103	213,443	254,546	59	25,753	239,540	265,352	(6,905)
4,549	23,621	28,170	7	2,850	26,509	29,366	(764)
4,234	21,987	26,221	6	2,653	24,676	27,335	(711)
32,488	168,702	201,190	47	20,355	189,328	209,730	(5,457)
74,002	384,278	458,280	106	46,366	431,263	477,735	(12,431)
32,615	169,364	201,979	47	20,435	190,072	210,554	(5,479)
64,779	336,388	401,167	93	40,587	377,517	418,197	(10,882)
108,998	566,005	675,003	156	68,292	635,209	703,657	(18,309)
6,548	34,003	40,551	9	4,103	38,161	42,273	(1,100)
507,511	2,635,410	3,142,920	729	317,980	2,957,634	3,276,343	(85,252)
195,992	1,017,752	1,213,744	281	122,798	1,142,189	1,265,268	(32,923)
59,896	311,029	370,925	86	37,528	349,057	386,671	(10,061)
10,687	55,495	66,182	15	6,696	62,280	68,991	(1,795)
54,129	281,083	335,212	78	33,914	315,450	349,442	(9,093)
10,551	54,791	65,342	15	6,611	61,490	68,116	(1,772)
71,846	373,083	444,929	103	45,015	418,698	463,816	(12,069)
55,598	288,712	344,310	80	34,835	324,011	358,926	(9,339)
56,799	294,946	351,745	82	35,587	331,008	366,677	(9,541)
25,742	133,671	159,413	37	16,128	150,014	166,179	(4,324)
10,188	52,902	63,090	15	6,383	59,370	65,768	(1,711)
46,475	241,334	287,809	67	29,119	270,841	300,027	(7,807)
42,202,839	219,151,705	261,354,544	60,560	26,442,100	245,946,612	272,449,272	(7,089,244)

Iowa Public Employees' Retirement System

Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2022

(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, 2022, IPERS had 176,186 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 2022, 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 9.01 percent of pay for a total rate of 18.02 percent. Protection Occupation members contributed 6.21 percent of pay and their employers contributed 9.31 percent for a total rate of 15.52 percent.

2022 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 2022, up to the cutoff date of August 6, 2022. 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, 2022, the employer’s wage reporting due date, was used for purposes of financial reporting.
- Contributions are posted to member accounts when the employer reports the members’ wages, regardless of whether the contributions have been paid; whereas the financial statements report contributions paid and accrued.

(2) Summary of Significant Accounting Policies

A. Basis of Accounting

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

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

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

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

B. Deferred Outflows of Resources and Deferred Inflows of Resources

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

Differences Between Expected and Actual Experience – The difference between expected and actual experience is amortized over the average remaining service life for all members, which is 5.40 years for the year ended June 30, 2022. 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 5.40 years for the year ended June 30, 2022. The non-current amounts are presented as deferred outflows or deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

C. Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions – As explained by the asterisk on pages 90, 98 and 120 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 5.40 years for the year ended June 30, 2022.

(3) Net Pension Liability/(Asset)

The components of the net pension liability (asset) of the System at June 30, 2022 were as follows:

Regular Members	
Total pension liability	\$ 41,090,755,292
Plan fiduciary net position	37,121,659,703
Net pension liability	<u>\$ 3,969,095,589</u>
Plan fiduciary net position as a percentage of the total pension liability	90.34%
Sheriffs and Deputies	
Total pension liability	\$ 849,677,745
Plan fiduciary net position	902,912,288
Net pension liability	<u>\$ (53,234,543)</u>
Plan fiduciary net position as a percentage of the total pension liability	106.27%
Protection Occupation Members	
Total pension liability	\$ 2,029,281,569
Plan fiduciary net position	2,166,994,268
Net pension liability	<u>\$ (137,712,699)</u>
Plan fiduciary net position as a percentage of the total pension liability	106.79%
Total Membership	
Total pension liability	\$ 43,969,714,606
Plan fiduciary net position	40,191,566,259
Net pension liability	<u>\$ 3,778,148,347</u>
Plan fiduciary net position as a percentage of the total pension liability	91.41%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2022, 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: PubG-2010 Employee and Healthy Annuitant Tables, using MP-2021 generational adjustments
- Inflation rate: 2.6%
- Payroll increase assumption: 3.25%

The actuarial assumptions used in the June 30, 2022, 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 2022. This study included information on mortality, retirement, disability, and termination rates, as well as salary trends, for the period of July 1, 2017 to June 30, 2021. The findings of the experience study, along with the resulting recommendations, are included in the report dated June 16, 2022.

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, 2022, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	3.57%
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core-plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
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%)
All Membership Groups			
Total Pension Liability	\$47,645,158,663	\$43,969,714,606	\$40,731,911,460
Fiduciary Net Position	<u>\$40,191,566,259</u>	<u>\$40,191,566,259</u>	<u>\$40,191,566,259</u>
Net Pension Liability	\$7,453,592,404	\$3,778,148,347	\$540,345,201
Regular Members			
Total Pension Liability	\$44,516,562,133	\$41,090,755,292	\$38,071,677,973
Fiduciary Net Position	<u>\$37,121,659,703</u>	<u>\$37,121,659,703</u>	<u>\$37,121,659,703</u>
Net Pension Liability	\$7,394,902,430	\$3,969,095,589	\$950,018,270
Sheriffs and Deputies			
Total Pension Liability	\$922,765,598	\$849,677,745	\$785,670,938
Fiduciary Net Position	<u>\$902,912,288</u>	<u>\$902,912,288</u>	<u>\$902,912,288</u>
Net Pension Liability	\$19,853,310	(\$53,234,543)	(\$117,241,350)
Protection Occupation			
Total Pension Liability	\$2,205,830,932	\$2,029,281,569	\$1,874,562,549
Fiduciary Net Position	<u>\$2,166,994,268</u>	<u>\$2,166,994,268</u>	<u>\$2,166,994,268</u>
Net Pension Liability	\$38,836,664	(\$137,712,699)	(\$292,431,719)

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, 2022, for each of the three membership groups, as well as the total membership.

Regular Membership - Deferred Outflows of Resources						
	June 30, 2021	Additions	Recognition		June 30, 2022	
	(1)	(2)	(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2017 Base	\$ 1,778,362	0	1,778,362	\$	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	104,887,566	0	23,946,933		80,940,633	
FY 2022 Base	0	116,601,846	21,592,934		95,008,912	
Total	\$ 106,665,928	\$ 116,601,846	\$ 47,318,229	\$	175,949,545	
Changes of assumptions						
FY 2017 Base	\$ 76,301,484	\$ 0	\$ 76,301,484	\$	0	
FY 2018 Base	15,395,472	0	12,027,713		3,367,759	
FY 2019 Base	0	0	0		0	
FY 2020 Base	0	0	0		0	
FY 2021 Base	0	0	0		0	
FY 2022 Base	0	0	0		0	
Total	\$ 91,696,956	\$ 0	\$ 88,329,197	\$	3,367,759	
Differences between projected and actual earnings						
FY 2017 Base	\$ 0	\$ 0	\$ 0	\$	0	
FY 2018 Base	0	0	0		0	
FY 2019 Base	0	0	0		0	
FY 2020 Base	724,277,564	0	241,425,854		482,851,710	
FY 2021 Base	0	0	0		0	
FY 2022 Base	0	4,200,170,655	840,034,131		3,360,136,524	
Total	\$ 724,277,564	\$ 4,200,170,655	\$ 1,081,459,985	\$	3,842,988,234	
Total	\$ 922,640,448	\$ 4,316,772,501	\$ 1,217,107,411	\$	4,022,305,538	
Regular Membership - Deferred Inflows of Resources						
	June 30, 2021	Additions	Recognition		June 30, 2022	
	(1)	(2)	(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2017 Base	\$ 0	\$ 0	\$ 0	\$	0	
FY 2018 Base	30,807,773	0	24,068,574		6,739,199	
FY 2019 Base	59,952,162	0	23,980,864		35,971,298	
FY 2020 Base	16,338,927	0	4,681,641		11,657,286	
FY 2021 Base	0	0	0		0	
FY 2022 Base	0	0	0		0	
Total	\$ 107,098,862	\$ 0	\$ 52,731,079	\$	54,367,783	
Changes of assumptions						
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	
FY 2022 Base	0	116,176	21,514		94,662	
Total	\$ 0	\$ 116,176	\$ 21,514	\$	94,662	
Differences between projected and actual earnings						
FY 2017 Base	\$ 0	\$ 0	\$ 0	\$	0	
FY 2018 Base	62,408,233	0	62,408,233		0	
FY 2019 Base	152,201,838	0	76,100,918		76,100,920	
FY 2020 Base	0	0	0		0	
FY 2021 Base	5,589,021,769	0	1,397,255,442		4,191,766,327	
FY 2022 Base	0	0	0		0	
Total	\$ 5,803,631,840	\$ 0	\$ 1,535,764,593	\$	4,267,867,247	
Total	\$ 5,910,730,702	\$ 116,176	\$ 1,588,517,186	\$	4,322,329,692	

Sheriffs and Deputies - Deferred Outflows of Resources						
	June 30, 2021		Additions		Recognition	June 30, 2022
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2017 Base	\$ 190,178	\$	0	\$	190,178	\$ 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	9,233,084		0		2,108,010	7,125,074
FY 2022 Base	<u>0</u>		<u>2,842,923</u>		<u>526,467</u>	<u>2,316,456</u>
Total	\$ 9,423,262	\$	2,842,923	\$	2,824,655	\$ 9,441,530
Changes of assumptions						
FY 2017 Base	\$ 1,540,868	\$	0	\$	1,540,868	\$ 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
FY 2022 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 1,540,868	\$	0	\$	1,540,868	\$ 0
Differences between projected and actual earnings						
FY 2017 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	17,136,989		0		5,712,329	11,424,660
FY 2021 Base	0		0		0	0
FY 2022 Base	<u>0</u>		<u>107,674,042</u>		<u>21,534,808</u>	<u>86,139,234</u>
Total	\$ 17,136,989	\$	107,674,042	\$	27,247,137	\$ 97,563,894
Total	\$ 28,101,119	\$	110,516,965	\$	31,612,660	\$ 107,005,424
Sheriffs and Deputies - Deferred Inflows of Resources						
	June 30, 2021		Additions		Recognition	June 30, 2022
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2017 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2018 Base	849,317		0		663,529	185,788
FY 2019 Base	45,532		0		18,212	27,320
FY 2020 Base	47,187		0		13,520	33,667
FY 2021 Base	0		0		0	0
FY 2022 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 942,036	\$	0	\$	695,261	\$ 246,775
Changes of assumptions						
FY 2017 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2018 Base	6,614,869		0		5,167,868	1,447,001
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
FY 2021 Base	0		0		0	0
FY 2022 Base	<u>0</u>		<u>10,068,705</u>		<u>1,864,575</u>	<u>8,204,130</u>
Total	\$ 6,614,869	\$	10,068,705	\$	7,032,443	\$ 9,651,131
Differences between projected and actual earnings						
FY 2017 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2018 Base	1,405,863		0		1,405,863	0
FY 2019 Base	3,553,404		0		1,776,702	1,776,702
FY 2020 Base	0		0		0	0
FY 2021 Base	133,577,896		0		33,394,474	100,183,422
FY 2022 Base	<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ 138,537,163	\$	0	\$	36,577,039	\$ 101,960,124
Total	\$ 146,094,068	\$	10,068,705	\$	44,304,743	\$ 111,858,030

Protection Occupation - Deferred Outflows of Resources								
	June 30, 2021		Additions		Recognition		June 30, 2022	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2017 Base	\$	75,201	\$	0	\$	75,201	\$	0
FY 2018 Base		0		0		0		0
FY 2019 Base		994,523		0		397,809		596,714
FY 2020 Base		2,224,452		0		637,379		1,587,073
FY 2021 Base		23,262,325		0		5,311,033		17,951,292
FY 2022 Base		0		27,083,160		5,015,400		22,067,760
Total	\$	26,556,501	\$	27,083,160	\$	11,436,822	\$	42,202,839
Changes of assumptions								
FY 2017 Base	\$	3,250,675	\$	0	\$	3,250,675	\$	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
FY 2022 Base		0		0		0		0
Total	\$	3,250,675	\$	0	\$	3,250,675	\$	0
Differences between projected and actual earnings								
FY 2017 Base	\$	0	\$	0	\$	0	\$	0
FY 2018 Base		0		0		0		0
FY 2019 Base		0		0		0		0
FY 2020 Base		41,164,781		0		13,721,594		27,443,187
FY 2021 Base		0		0		0		0
FY 2022 Base		0		239,635,648		47,927,130		191,708,518
Total	\$	41,164,781	\$	239,635,648	\$	61,648,724	\$	219,151,705
Total	\$	70,971,957	\$	266,718,808	\$	76,336,221	\$	261,354,544
Protection Occupation - Deferred Inflows of Resources								
	June 30, 2021		Additions		Recognition		June 30, 2022	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2017 Base	\$	0	\$	0	\$	0	\$	0
FY 2018 Base		276,840		0		216,280		60,560
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
FY 2022 Base		0		0		0		0
Total	\$	276,840	\$	0	\$	216,280	\$	60,560
Changes of assumptions								
FY 2017 Base	\$	0	\$	0	\$	0	\$	0
FY 2018 Base		384,142		0		300,110		84,032
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
FY 2022 Base		0		32,348,538		5,990,470		26,358,068
Total	\$	384,142	\$	32,348,538	\$	6,290,580	\$	26,442,100
Differences between projected and actual earnings								
FY 2017 Base	\$	0	\$	0	\$	0	\$	0
FY 2018 Base		3,428,471		0		3,428,471		0
FY 2019 Base		8,430,411		0		4,215,205		4,215,206
FY 2020 Base		0		0		0		0
FY 2021 Base		322,308,542		0		80,577,136		241,731,406
FY 2022 Base		0		0		0		0
Total	\$	334,167,424	\$	0	\$	88,220,812	\$	245,946,612
Total	\$	334,828,406	\$	32,348,538	\$	94,727,672	\$	272,449,272

Total Membership

Deferred Outflows of Resources						
		June 30, 2021	Additions		Recognition	June 30, 2022
		(1)	(2)	(3)	(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2017 Base	\$	2,043,741	\$ 0	\$ 0	\$ 2,043,741	\$ 0
FY 2018 Base		0			0	0
FY 2019 Base		994,523			397,809	596,714
FY 2020 Base		2,224,452			637,379	1,587,073
FY 2021 Base		137,382,975			31,365,976	106,016,999
FY 2022 Base		<u>0</u>			<u>27,134,801</u>	<u>119,393,128</u>
Total	\$	142,645,691	\$ 146,527,929	\$ 61,579,706	\$	227,593,914
Changes of assumptions						
FY 2017 Base	\$	81,093,027	\$ 0	\$ 81,093,027	\$	0
FY 2018 Base		15,395,472			12,027,713	3,367,759
FY 2019 Base		0			0	0
FY 2020 Base		0			0	0
FY 2021 Base		0			0	0
FY 2022 Base		<u>0</u>			<u>0</u>	<u>0</u>
Total	\$	96,488,499	\$ 0	\$ 93,120,740	\$	3,367,759
Differences between projected and actual earnings						
FY 2017 Base	\$	0	\$ 0	\$ 0	\$	0
FY 2018 Base		0			0	0
FY 2019 Base		0			0	0
FY 2020 Base		782,579,334			260,859,777	521,719,557
FY 2021 Base		0			0	0
FY 2022 Base		<u>0</u>			<u>909,496,069</u>	<u>3,637,984,276</u>
Total	\$	782,579,334	\$ 4,547,480,345	\$ 1,170,355,846	\$	4,159,703,833
Total	\$	1,021,713,524	\$ 4,694,008,274	\$ 1,325,056,292	\$	4,390,665,506
Deferred Inflows of Resources						
		June 30, 2021	Additions		Recognition	June 30, 2022
		(1)	(2)	(3)	(4) = (1) + (2) - (3)	
Differences between expected and actual experience						
FY 2017 Base	\$	0	\$ 0	\$ 0	\$	0
FY 2018 Base		31,933,930			24,948,383	6,985,547
FY 2019 Base		59,997,694			23,999,076	35,998,618
FY 2020 Base		16,386,114			4,695,161	11,690,953
FY 2021 Base		0			0	0
FY 2022 Base		<u>0</u>			<u>0</u>	<u>0</u>
Total	\$	108,317,738	\$ 0	\$ 53,642,620	\$	54,675,118
Changes of assumptions						
FY 2017 Base	\$	0	\$ 0	\$ 0	\$	0
FY 2018 Base		6,999,011			5,467,978	1,531,033
FY 2019 Base		0			0	0
FY 2020 Base		0			0	0
FY 2021 Base		0			0	0
FY 2022 Base		<u>0</u>			<u>7,876,559</u>	<u>34,656,860</u>
Total	\$	6,999,011	\$ 42,533,419	\$ 13,344,537	\$	36,187,893
Differences between projected and actual earnings						
FY 2017 Base	\$	0	\$ 0	\$ 0	\$	0
FY 2018 Base		67,242,567			67,242,567	0
FY 2019 Base		164,185,653			82,092,825	82,092,828
FY 2020 Base		0			0	0
FY 2021 Base		6,044,908,207			1,511,227,052	4,533,681,155
FY 2022 Base		<u>0</u>			<u>0</u>	<u>0</u>
Total	\$	6,276,336,427	\$ 0	\$ 1,660,562,444	\$	4,615,773,983
Total	\$	6,391,653,176	\$ 42,533,419	\$ 1,727,549,601	\$	4,706,636,994

Pension Expense

The following tables show the summary of pension expense as of June 30, 2022, for each of the three membership groups, as well as the total membership.

REGULAR MEMBERS

Service Cost at end of year	\$876,751,578
Interest on the Total Pension Liability	2,702,527,313
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	21,592,934
Expensed portion of current-period assumption changes	(21,514)
Employee contributions including service purchases	(539,463,065)
Projected earnings on plan investments	(2,738,366,398)
Expensed portion of current-period difference between projected and actual earnings on plan investments	840,034,131
Administrative expenses	12,973,132
Recognition of beginning Deferred Outflows of Resources	355,480,346
Recognition of beginning Deferred Inflows of Resources	<u>(1,588,495,672)</u>
Total Pension Expense	(\$56,987,215)

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.40 years.

SHERIFFS AND DEPUTIES

Service Cost at end of year	\$22,313,653
Interest on the Total Pension Liability	55,662,463
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	526,467
Expensed portion of current-period assumption changes	(1,864,575)
Employee contributions including service purchases	(12,140,313)
Projected earnings on plan investments	(66,567,308)
Expensed portion of current-period difference between projected and actual earnings on plan investments	21,534,808
Administrative expenses	108,684
Recognition of beginning Deferred Outflows of Resources	9,551,385
Recognition of beginning Deferred Inflows of Resources	(42,440,168)
Total Pension Expense	(13,314,904)

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.40 years.

PROTECTION OCCUPATION

Service Cost at end of year	\$63,042,801
Interest on the Total Pension Liability	132,813,109
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	5,015,400
Expensed portion of current-period assumption changes	(5,990,470)
Employee contributions including service purchases	(26,034,160)
Projected earnings on plan investments	(159,000,762)
Expensed portion of current-period difference between projected and actual earnings on plan investments	47,927,130
Administrative expenses	481,219
Recognition of beginning Deferred Outflows of Resources	23,393,691
Recognition of beginning Deferred Inflows of Resources	(88,737,202)
Total Pension Expense	<u>(\$7,089,244)</u>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.40 years.

ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$962,108,032
Interest on the Total Pension Liability	2,891,002,885
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	27,134,801
Expensed portion of current-period assumption changes	(7,876,559)
Employee contributions including service purchases	(577,637,538)
Projected earnings on plan investments	(2,963,934,468)
Expensed portion of current-period difference between projected and actual earnings on plan investments	909,496,069
Administrative expenses	13,563,035
Recognition of beginning Deferred Outflows of Resources	388,425,422
Recognition of beginning Deferred Inflows of Resources	<u>(1,719,673,042)</u>
Total Pension Expense	(<u>\$77,391,363</u>)

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.40 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, 2022, for each of the three membership groups, as well as the total membership which will be recognized in pension expense in future years.

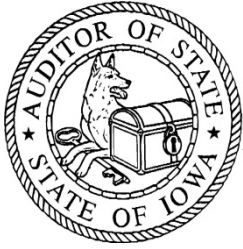
Regular Membership			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2023	\$1,130,367,611	\$1,508,779,580	(\$378,411,969)
2024	1,126,999,854	1,413,949,031	(286,949,177)
2025	885,573,998	1,399,570,961	(513,996,963)
2026	870,726,899	21,514	870,705,385
2027	8,637,176	8,606	8,628,570
Thereafter	0	0	0

Sheriffs and Deputies			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2023	\$29,881,614	\$38,700,272	(\$8,818,658)
2024	29,881,616	35,281,677	(5,400,061)
2025	24,169,285	35,265,676	(11,096,391)
2026	22,862,321	1,864,575	20,997,746
2027	210,588	745,830	(535,242)
Thereafter	0	0	0

Protection Occupation			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2023	\$73,010,345	\$90,927,404	(\$17,917,059)
2024	72,811,440	86,567,606	(13,756,166)
2025	58,565,878	86,567,604	(28,001,726)
2026	54,960,721	5,990,470	48,970,251
2027	2,006,160	2,396,188	(390,028)
Thereafter	0	0	0

ALL MEMBERSHIP GROUPS

Year Ended June 30:	Deferred Outflows	Deferred Inflows	Net Deferred Outflows/(Inflows) of Resources
2023	\$1,233,259,570	\$1,638,407,256	(\$405,147,686)
2024	1,229,692,910	1,535,798,314	(306,105,404)
2025	968,309,161	1,521,404,241	(553,095,080)
2026	948,549,941	7,876,559	940,673,382
2027	10,853,924	3,150,624	7,703,300
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 of Financial Statements 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 Governmental Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2022 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, 2022, and the related Notes to Schedules and have issued our report thereon dated April 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the schedules, we considered IPERS' internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 that a material misstatement of the Trust's financial statements 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 that 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 that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

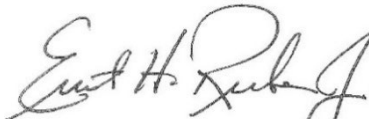
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether IPERS' Schedules are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the schedules. 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 6, 2023

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2022

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
Cole L. Hocker, CPA, Manager
Ethan M. Snedigar, Senior Auditor
Enoch Duval, Staff Auditor
Matthew R. Beerman, Assistant Auditor