



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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NEWS RELEASE

FOR RELEASE

April 7, 2025

Contact: Brian Brustkern
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Auditor of State Rob Sand today released a report on the Iowa Public Employees' Retirement System (IPERS).

The report includes the audited Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer required to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedules present each IPERS participating employer's contributions and proportionate share of the net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2024.

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, 2024

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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 Kirchhoff	Chairperson	April 30, 2025
William (Bill) Bemis	Vice Chairperson	April 30, 2027
Vacant		
Kris Rowley	Member	April 30, 2025
Tami Loge	Member	April 30, 2028
Matthew Watters	Member	April 30, 2029
Roby Smith	State Treasurer	Ex Officio Member

Nonvoting Members:

Representative Martin Graber	Member	January 12, 2025
Representative Amy Nielsen	Member	January 12, 2025
Senator Molly Donahue	Member	January 12, 2025
Senator Mark Lofgren	Member	January 12, 2025

IPERS

Gregory S. Samorajski	Chief Executive Officer
Amanda Schwarz	Chief Financial Officer

Iowa Public Employees' Retirement System



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Rob Sand
Auditor of State

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 2024 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, 2024, and the related Notes to Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2024 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, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 the Schedules 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 opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS 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 GAAS 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

In accordance with Government Auditing Standards, we have also issued our report dated April 2, 2025 on our consideration of 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. 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.

A handwritten signature in black ink, appearing to read "Brian R. Brustkern", with a stylized flourish at the end.

Brian R. Brustkern, CPA
Deputy Auditor of State

April 2, 2025

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, 2024

Employer ID #	Employer Name	2024 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)	\$ 24,670	0.002793%	103,134	253,090
00111	PAGE COUNTY SOIL & WATER CONSERVATION	8,068	0.000913%	33,729	82,770
00115	MID IOWA COMMUNITY ACTION INC (MICA)	374,755	0.042425%	1,566,658	3,844,551
00121	HARRISON COUNTY LANDFILL COMMISSION	29,598	0.003351%	123,734	303,642
00124	HAMPTON-DUMONT COMMUNITY SCHOOL DIST	890,421	0.100801%	3,722,396	9,134,694
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	7,930	0.000898%	33,150	81,349
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,012	0.000115%	4,231	10,382
00133	COMMUNITY HOUSING INITIATIVES INC.	178,456	0.020202%	746,035	1,830,757
00137	CITY OF WESTWOOD	411	0.000046%	1,717	4,213
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	15,969	0.001808%	66,756	163,819
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	14,665	0.001660%	61,308	150,448
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	28,459	0.003222%	118,973	291,958
00145	NEW OPPORTUNITIES, INC.	461,289	0.052221%	1,928,415	4,732,295
00148	AMANA COLONIES LAND USE DISTRICT	1,661	0.000188%	6,945	17,044
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	150,803	0.017072%	630,431	1,547,067
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	5,354	0.000606%	22,384	54,929
00173	CITY OF SAINT DONATUS	727	0.000082%	3,039	7,457
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,418	0.000500%	18,469	45,324
00177	WGML REFUSE COMMISSION	113	0.000013%	474	1,162
00182	IOWA COUNTY ENGINEERS ASSOCIATION	93,036	0.010532%	388,938	954,446
00189	GREENBELT HOME CARE	129,587	0.014670%	541,739	1,329,418
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	309,627	0.035052%	1,294,394	3,176,421
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	435,888	0.049345%	1,822,224	4,471,706
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	196,330	0.022226%	820,756	2,014,120
00198	OPERATION THRESHOLD INC.	179,399	0.020309%	749,975	1,840,425
00199	WEST CENTRAL COMMUNITY ACTION	391,925	0.044368%	1,638,441	4,020,704
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	423,187	0.047907%	1,769,128	4,341,407
00201	MID-SIOUX OPPORTUNITY INC.	390,790	0.044240%	1,633,694	4,009,055
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	324,670	0.036755%	1,357,279	3,330,738
00203	MATURA ACTION CORPORATION	184,106	0.020842%	769,654	1,888,718
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	509,043	0.057627%	2,128,050	5,222,197
00205	COMMUNITY ACTION OF EASTERN IOWA	389,408	0.044083%	1,627,916	3,994,876
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	968,384	0.109627%	4,048,319	9,934,502
00210	CITY OF BALLTOWN	206	0.000023%	860	2,110
00213	CITY OF KINROSS	85	0.000010%	355	872
00215	REGIONAL TRANSIT AUTHORITY INC	154,872	0.017533%	647,442	1,588,812
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	327,055	0.037025%	1,367,252	3,355,211
00218	FREEPORT WATER AND SANITARY DISTRICT	2,568	0.000291%	10,737	26,350
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	4,375	0.000495%	18,290	44,885
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	3,483	0.000394%	14,559	35,727
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	240	0.000027%	1,004	2,464
00234	THE COMMUNITY AGENCY	59,356	0.006719%	248,136	608,921
00241	INDEPENDENCE LIGHT & POWER TELECOMM	57,683	0.006530%	241,144	591,764
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	484,132	0.054807%	2,023,911	4,966,640
00245	CHARLES CITY AREA DEVELOPMENT CORP	14,406	0.001631%	60,222	147,785
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	20,388	0.002308%	85,232	209,158
00269	MILLS COUNTY SOIL AND WATER	3,172	0.000359%	13,260	32,539
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	7,106	0.000804%	29,706	72,898
00278	AGWSR COMMUNITY SCHOOL DISTRICT	595,693	0.067436%	2,490,289	6,111,126
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	650,878	0.073684%	2,720,988	6,677,256
00287	MADISON COUNTY SOIL & WATER	1,190	0.000135%	4,974	12,206
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	27,232	0.003083%	113,843	279,368
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	555	0.000063%	2,321	5,695
00292	MUTCHLER COMMUNITY CENTER	4,841	0.000548%	20,238	49,663
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	23,208	0.002627%	97,022	238,089
00294	COMMUNITY & FAMILY RESOURCES	810,681	0.091774%	3,389,043	8,316,651
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	4,448	0.000504%	18,594	45,628
00297	BOONE COUNTY SOIL & WATER DISTRICT	4,157	0.000471%	17,380	42,650

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	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
(22,454)	8,206	56,564	64,770	64	1	55,274	55,339	11,854
(7,343)	2,684	18,499	21,183	21	-	18,077	18,098	3,877
(341,089)	124,660	859,228	983,888	973	22	839,635	840,630	180,066
(26,939)	9,846	67,862	77,708	77	2	66,314	66,393	14,222
(810,431)	296,194	2,041,535	2,337,729	2,312	52	1,994,980	1,997,344	427,838
(7,217)	2,638	18,181	20,819	21	-	17,766	17,787	3,810
(921)	337	2,320	2,657	3	-	2,267	2,270	486
(162,425)	59,363	409,160	468,523	463	10	399,830	400,303	85,747
(374)	137	942	1,079	1	-	920	921	197
(14,534)	5,312	36,612	41,924	41	1	35,777	35,819	7,673
(13,348)	4,878	33,624	38,502	38	1	32,857	32,896	7,046
(25,903)	9,467	65,250	74,717	74	2	63,762	63,838	13,674
(419,850)	153,446	1,057,632	1,211,078	1,198	27	1,033,514	1,034,739	221,645
(1,512)	553	3,809	4,362	4	-	3,722	3,726	798
(137,256)	50,164	345,758	395,922	392	9	337,873	338,274	72,459
(4,873)	1,781	12,276	14,057	14	-	11,996	12,010	2,573
(662)	242	1,667	1,909	2	-	1,629	1,631	349
(4,021)	1,470	10,130	11,600	11	-	9,899	9,910	2,123
(103)	38	260	298	-	-	254	254	54
(84,679)	30,948	213,311	244,259	242	5	208,447	208,694	44,703
(117,946)	43,107	297,115	340,222	337	8	290,339	290,684	62,265
(281,813)	102,996	709,906	812,902	804	18	693,718	694,540	148,773
(396,730)	144,996	999,393	1,144,389	1,132	25	976,603	977,760	209,440
(178,693)	65,308	450,141	515,449	510	11	439,876	440,397	94,335
(163,283)	59,676	411,321	470,997	466	10	401,941	402,417	86,199
(356,717)	130,372	898,597	1,028,969	1,018	23	878,106	879,147	188,316
(385,170)	140,771	970,272	1,111,043	1,099	25	948,146	949,270	203,337
(355,684)	129,994	895,994	1,025,988	1,015	23	875,562	876,600	187,771
(295,504)	108,000	744,395	852,395	843	19	727,420	728,282	156,001
(167,567)	61,242	422,114	483,356	478	11	412,488	412,977	88,461
(463,314)	169,331	1,167,122	1,336,453	1,322	30	1,140,507	1,141,859	244,590
(354,426)	129,535	892,825	1,022,360	1,011	23	872,465	873,499	187,107
(881,390)	322,128	2,220,286	2,542,414	2,515	57	2,169,655	2,172,227	465,299
(187)	68	471	539	1	-	461	462	99
(77)	28	195	223	-	-	190	190	41
(140,960)	51,518	355,087	406,605	402	9	346,990	347,401	74,415
(297,675)	108,793	749,864	858,657	849	19	732,765	733,633	157,147
(2,338)	854	5,889	6,743	7	-	5,755	5,762	1,234
(3,982)	1,455	10,031	11,486	11	-	9,803	9,814	2,102
(3,170)	1,158	7,985	9,143	9	-	7,803	7,812	1,673
(219)	80	551	631	1	-	538	539	115
(54,024)	19,744	136,089	155,833	154	3	132,986	133,143	28,520
(52,501)	19,188	132,255	151,443	150	3	129,239	129,392	27,716
(440,641)	161,044	1,110,007	1,271,051	1,257	28	1,084,694	1,085,979	232,621
(13,111)	4,792	33,029	37,821	37	1	32,276	32,314	6,922
(18,557)	6,782	46,745	53,527	53	1	45,679	45,733	9,796
(2,887)	1,055	7,272	8,327	8	-	7,106	7,114	1,524
(6,467)	2,364	16,292	18,656	18	-	15,921	15,939	3,414
(542,180)	198,154	1,365,790	1,563,944	1,547	35	1,334,645	1,336,227	286,225
(592,407)	216,511	1,492,316	1,708,827	1,690	38	1,458,286	1,460,014	312,740
(1,083)	396	2,728	3,124	3	-	2,666	2,669	572
(24,786)	9,059	62,437	71,496	71	2	61,013	61,086	13,085
(505)	185	1,273	1,458	1	-	1,244	1,245	267
(4,406)	1,610	11,099	12,709	13	-	10,846	10,859	2,326
(21,123)	7,720	53,211	60,931	60	1	51,998	52,059	11,151
(737,854)	269,669	1,858,709	2,128,378	2,105	47	1,816,323	1,818,475	389,524
(4,048)	1,480	10,198	11,678	12	-	9,965	9,977	2,137
(3,784)	1,383	9,532	10,915	11	-	9,315	9,326	1,998

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, 2024

Employer ID #	Employer Name	2024 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%)
00300	CITY OF MAHARISHI VEDIC CITY	3,133	0.000355%	13,097	32,139
00301	CITY OF SAGEVILLE	1,142	0.000129%	4,775	11,718
00303	CITY OF UDELL	106	0.000012%	444	1,089
00304	CITY OF TURIN	129	0.000015%	539	1,322
00306	CITY OF GIBSON	170	0.000019%	710	1,743
00307	CITY OF OAKLAND ACRES	529	0.000060%	2,210	5,423
00308	CITY OF GILLETT GROVE	538	0.000061%	2,249	5,520
00309	IOWA NORTHLAND REGIONAL HOUSING	7,969	0.000902%	33,314	81,753
00314	LYTTON LIBRARY	949	0.000107%	3,966	9,733
00316	CROSSROADS MENTAL HEALTH CENTER	128,583	0.014556%	537,542	1,319,118
00317	KIDS WORLD INC	30,329	0.003433%	126,791	311,142
00319	STATE - DEPARTMENT OF REVENUE	2,343,224	0.265268%	9,795,825	24,038,779
00320	ZION RECOVERY SERVICES INC	301,895	0.034177%	1,262,071	3,097,101
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	296,423	0.033557%	1,239,195	3,040,963
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	77,337	0.008755%	323,308	793,391
00324	MONONA COUNTY SANITARY LANDFILL	15,205	0.001721%	63,563	155,984
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	623,232	0.070554%	2,605,417	6,393,646
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	70,200	0.007947%	293,471	720,173
00329	MARION CO FAIR ASSOC	44,147	0.004998%	184,557	452,901
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	48,953	0.005542%	204,648	502,204
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	6,218	0.000704%	25,994	63,790
00334	ROCK RAPIDS MUNICIPAL UTILITY	76,094	0.008614%	318,108	780,632
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	19,005	0.002152%	79,452	194,973
00338	CLAYTON RIDGE COMM SCH DIST	475,781	0.053861%	1,988,998	4,880,964
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	314,511	0.035605%	1,314,811	3,226,522
00340	UNITED COMMUNITY HEALTH CENTER, INC	281,365	0.031852%	1,176,245	2,886,485
00341	MITCHELL CO ECON DEV COMMISSION	9,845	0.001114%	41,155	100,994
00342	O'BRIEN COUNTY ECONOMIC DEVELPMENT CORP.	10,731	0.001215%	44,862	110,090
00343	UNION CO SOIL & WATER CONS DISTRICT	553	0.000063%	2,310	5,669
00344	SOUTHERN IOWA RC&D AREA	4,499	0.000509%	18,807	46,153
00345	MASON CITY HOUSING AUTHORITY	28,255	0.003199%	118,121	289,868
00350	LINKING FAMILIES AND COMMUNITIES	7,495	0.000848%	31,331	76,885
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	16,105	0.001823%	67,327	165,220
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,761,477	0.199410%	7,363,839	18,070,730
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	124,564	0.014101%	520,740	1,277,887
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	71,906	0.008140%	300,601	737,668
00361	GRAETTINGER-TERRIL CSD	302,268	0.034219%	1,263,628	3,100,920
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	208,875	0.023646%	873,201	2,142,819
00365	GREEN HILLS AEA	1,937,995	0.219393%	8,101,771	19,881,601
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,984	0.000451%	16,654	40,868
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	570,588	0.064594%	2,385,338	5,853,576
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	547,610	0.061993%	2,289,277	5,617,844
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	561,013	0.063510%	2,345,308	5,755,344
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	431,640	0.048864%	1,804,466	4,428,127
00371	CAM COMMUNITY SCHOOL DISTRICT	334,770	0.037898%	1,399,501	3,434,351
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	365,589	0.041387%	1,528,340	3,750,518
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	543,100	0.061482%	2,270,426	5,571,584
00377	DES MOINES AIRPORT AUTHORITY	529,184	0.059907%	2,212,247	5,428,814
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	104,596	0.011841%	437,262	1,073,032
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	765,222	0.086628%	3,199,005	7,850,301
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	563,407	0.063781%	2,355,319	5,779,910
00383	SOUTHERN IOWA TROLLEY	76,867	0.008702%	321,343	788,571
00385	SUPERIOR TOWNSHIP - DICKINSON CO	113	0.000013%	474	1,162
00386	IOWA PUBLIC POWER AGENCY	1,611	0.000182%	6,737	16,531
00388	OSCEOLA WATER WORKS	52,068	0.005894%	217,669	534,156
00389	STATE - HOMELAND SEC & EMERG MNGMNT	638,167	0.072245%	2,667,850	6,546,855
00390	STATE - IOWA PUBLIC INFORMATION BOARD	20,255	0.002293%	84,677	207,796
00391	NORTHEAST IOWA AREA AGENCY ON AGING	280,901	0.031800%	1,174,303	2,881,717

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	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
(2,851)	1,042	7,183	8,225	8	-	7,019	7,027	1,505
(1,040)	380	2,619	2,999	3	-	2,559	2,562	549
(97)	35	243	278	-	-	238	238	51
(117)	43	296	339	-	-	289	289	62
(155)	57	390	447	-	-	381	381	82
(481)	176	1,212	1,388	1	-	1,184	1,185	254
(490)	179	1,234	1,413	1	-	1,206	1,207	259
(7,253)	2,651	18,271	20,922	21	-	17,855	17,876	3,829
(863)	316	2,175	2,491	2	-	2,126	2,128	456
(117,032)	42,773	294,813	337,586	334	8	288,090	288,432	61,783
(27,605)	10,089	69,538	79,627	79	2	67,952	68,033	14,573
(2,132,724)	779,462	5,372,486	6,151,948	6,085	137	5,249,973	5,256,195	1,125,896
(274,775)	100,424	692,179	792,603	784	18	676,394	677,196	145,058
(269,795)	98,604	679,632	778,236	770	17	664,134	664,921	142,429
(70,390)	25,726	177,317	203,043	201	5	173,273	173,479	37,160
(13,839)	5,058	34,861	39,919	39	1	34,066	34,106	7,306
(567,245)	207,315	1,428,932	1,636,247	1,619	36	1,396,347	1,398,002	299,457
(63,894)	23,352	160,953	184,305	182	4	157,283	157,469	33,731
(40,181)	14,685	101,220	115,905	115	3	98,912	99,030	21,212
(44,556)	16,284	112,239	128,523	127	3	109,679	109,809	23,522
(5,659)	2,068	14,257	16,325	16	-	13,931	13,947	2,988
(69,258)	25,312	174,465	199,777	198	4	170,487	170,689	36,562
(17,298)	6,322	43,575	49,897	49	1	42,581	42,631	9,132
(433,040)	158,266	1,090,859	1,249,125	1,236	28	1,065,983	1,067,247	228,608
(286,258)	104,621	721,103	825,724	817	18	704,660	705,495	151,120
(256,089)	93,595	645,108	738,703	731	16	630,397	631,144	135,193
(8,960)	3,275	22,571	25,846	26	1	22,057	22,084	4,730
(9,767)	3,570	24,604	28,174	28	1	24,043	24,072	5,156
(503)	184	1,267	1,451	1	-	1,238	1,239	266
(4,095)	1,497	10,315	11,812	12	-	10,080	10,092	2,162
(25,717)	9,399	64,783	74,182	73	2	63,306	63,381	13,576
(6,821)	2,493	17,183	19,676	19	-	16,791	16,810	3,601
(14,658)	5,357	36,925	42,282	42	1	36,083	36,126	7,738
(1,603,238)	585,947	4,038,672	4,624,619	4,574	103	3,946,575	3,951,252	846,373
(113,374)	41,436	285,598	327,034	323	7	279,085	279,415	59,852
(65,446)	23,919	164,863	188,782	187	4	161,104	161,295	34,550
(275,114)	100,548	693,032	793,580	785	18	677,228	678,031	145,237
(190,111)	69,481	478,904	548,385	542	12	467,983	468,537	100,362
(1,763,899)	644,665	4,443,388	5,088,053	5,033	113	4,342,062	4,347,208	931,188
(3,626)	1,325	9,134	10,459	10	-	8,925	8,935	1,914
(519,330)	189,803	1,308,230	1,498,033	1,482	33	1,278,397	1,279,912	274,162
(498,416)	182,160	1,255,546	1,437,706	1,422	32	1,226,915	1,228,369	263,121
(510,615)	186,618	1,286,276	1,472,894	1,457	33	1,256,944	1,258,434	269,561
(392,864)	143,583	989,653	1,133,236	1,121	25	967,085	968,231	207,399
(304,696)	111,360	767,552	878,912	869	20	750,049	750,938	160,854
(332,747)	121,611	838,213	959,824	949	21	819,098	820,068	175,662
(494,312)	180,660	1,245,207	1,425,867	1,410	32	1,216,812	1,218,254	260,954
(481,645)	176,030	1,213,299	1,389,329	1,374	31	1,185,631	1,187,036	254,267
(95,200)	34,793	239,815	274,608	272	6	234,346	234,624	50,257
(696,480)	254,548	1,754,483	2,009,031	1,987	45	1,714,474	1,716,506	367,682
(512,794)	187,415	1,291,766	1,479,181	1,463	33	1,262,309	1,263,805	270,712
(69,962)	25,570	176,240	201,810	200	4	172,221	172,425	36,934
(103)	38	260	298	-	-	254	254	54
(1,467)	536	3,695	4,231	4	-	3,610	3,614	774
(47,390)	17,320	119,380	136,700	135	3	116,658	116,796	25,018
(580,838)	212,283	1,463,173	1,675,456	1,657	37	1,429,807	1,431,501	306,633
(18,436)	6,738	46,441	53,179	53	1	45,382	45,436	9,732
(255,666)	93,440	644,042	737,482	729	16	629,355	630,100	134,970

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, 2024

Employer ID #	Employer Name	2024 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%)
00392	MILESTONES AREA AGENCY ON AGING	213,226	0.024139%	891,389	2,187,453
00393	THE HERITAGE AREA AGENCY ON AGING	138,484	0.015677%	578,933	1,420,692
00394	AGING RESOURCES OF CENTRAL IOWA	119,855	0.013568%	501,053	1,229,575
00395	CONNECTIONS AREA AGENCY ON AGING	176,238	0.019951%	736,760	1,807,995
00396	EASTON VALLEY COMM SCHOOL DIST	380,346	0.043058%	1,590,035	3,901,917
00397	CITY OF URBANDALE WATER UTILITY	154,130	0.017449%	644,340	1,581,200
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	106,421	0.012047%	444,890	1,091,752
00399	10-15 REGIONAL TRANSIT AGENCY	352,554	0.039911%	1,473,850	3,616,800
00400	TWO RIVERS LEVEE & DRAINAGE DIST	34,364	0.003890%	143,659	352,537
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	936,668	0.106037%	3,915,732	9,609,135
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	812,441	0.091974%	3,396,402	8,334,710
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	624,743	0.070725%	2,611,734	6,409,148
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	777,602	0.088030%	3,250,758	7,977,303
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	3,746,283	0.424103%	15,661,304	38,432,560
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	319,950	0.036220%	1,337,550	3,282,323
00408	NORTH UNION COMMUNITY SCHOOL DIST	275,033	0.031136%	1,149,775	2,821,527
00409	DES MOINES CO EMERGENCY COMM CTR	66,535	0.007532%	278,151	682,576
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	24,201	0.002740%	101,173	248,278
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,871	0.000212%	7,820	19,191
00413	CLAYTON COUNTY DEVELOPMENT GROUP	5,557	0.000629%	23,232	57,011
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	602,451	0.068201%	2,518,543	6,180,458
00415	DUBUQUE COUNTY LIBRARY DISTRICT	52,196	0.005909%	218,207	535,475
00416	AHSTW COMM SCHOOL DIST	573,285	0.064900%	2,396,614	5,881,248
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	92,252	0.010444%	385,659	946,401
00418	PRAIRIE SOLID WASTE AGENCY	10,106	0.001144%	42,247	103,674
00419	OABCIG COMMUNITY SCHOOL DISTRICT	714,188	0.080851%	2,985,658	7,326,751
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	604,303	0.068411%	2,526,285	6,199,457
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	855,349	0.096831%	3,575,779	8,774,897
00423	VAN BUREN COUNTY COMMUNITY SCHOOL DISTRICT	737,953	0.083541%	3,085,006	7,570,551
00424	MANNING MUNICIPAL UTILITIES	56,258	0.006369%	235,188	577,146
00425	COUNTY SOCIAL SERVICES	145,892	0.016516%	609,900	1,496,684
00427	INDIANOLA MUNICIPAL UTILITIES	284,143	0.032167%	1,187,859	2,914,984
00428	NORTHERN WARREN FIRE DEPT	123	0.000014%	516	1,266
00429	CAMP TOWNSHIP FIRE DEPT	2,210	0.000250%	9,240	22,674
00434	STATE - LIBRARY OF IOWA	185,340	0.020982%	774,811	1,901,373
00435	GREENFIELD MUNICIPAL UTILITIES	79,667	0.009019%	333,048	817,294
00436	BI-COUNTY AMBULANCE	2,905	0.000329%	12,143	29,798
00438	HORIZON SCIENCE ACADEMY DES MOINES	85,920	0.009727%	359,188	881,442
00440	REINBECK MUNICIPAL TELECOMMUNICATIONS UTILITY	12,089	0.001369%	50,536	124,015
00444	SOUTHEAST VALLEY COMMUNITY SCHOOL DISTRICT	805,733	0.091214%	3,368,360	8,265,895
00447	WATERLOO TELECOMMUNICATION UTILITY	4,370	0.000495%	18,268	44,829
01201	ADAIR COUNTY	267,442	0.030276%	1,118,039	2,743,648
01203	ADAIR COUNTY AGRI EXT DIST	8,717	0.000987%	36,441	89,425
01204	ADAIR COUNTY HEALTH SYSTEM	517,615	0.058597%	2,163,886	5,310,137
01205	ADAIR CO ASSESSOR	17,657	0.001999%	73,817	181,145
01207	ADAIR CO SANITARY LANDFILL	15,495	0.001754%	64,776	158,959
01301	CITY OF FONTANELLE	22,624	0.002561%	94,578	232,093
01302	CITY OF GREENFIELD	41,767	0.004728%	174,607	428,483
01303	CITY OF CASEY	15,114	0.001711%	63,185	155,054
01306	CITY OF ADAIR	19,368	0.002193%	80,967	198,691
01308	CITY OF ORIENT	10,735	0.001215%	44,877	110,126
01309	CITY OF BRIDGEWATER	735	0.000083%	3,071	7,537
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	3,814	0.000432%	15,946	39,132
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	1,123	0.000127%	4,696	11,524
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	230,977	0.026148%	965,597	2,369,557
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	133,847	0.015152%	559,545	1,373,112
02201	ADAMS COUNTY	216,679	0.024529%	905,823	2,222,874
02203	ADAMS CO AGR EXT DIST	7,701	0.000872%	32,196	79,008

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	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
(194,071)	70,929	488,879	559,808	554	12	477,731	478,297	102,453
(126,044)	46,066	317,514	363,580	360	8	310,273	310,641	66,540
(109,088)	39,869	274,801	314,670	311	7	268,534	268,852	57,589
(160,406)	58,625	404,073	462,698	458	10	394,859	395,327	84,680
(346,179)	126,520	872,049	998,569	988	22	852,163	853,173	182,753
(140,284)	51,271	353,386	404,657	400	9	345,328	345,737	74,058
(96,860)	35,400	243,998	279,398	276	6	238,434	238,716	51,134
(320,883)	117,275	808,328	925,603	916	21	789,895	790,832	169,399
(31,277)	11,431	78,789	90,220	89	2	76,993	77,084	16,512
(852,524)	311,578	2,147,569	2,459,147	2,432	55	2,098,596	2,101,083	450,060
(739,457)	270,255	1,862,745	2,133,000	2,110	47	1,820,267	1,822,424	390,370
(568,621)	207,818	1,432,396	1,640,214	1,622	37	1,399,732	1,401,391	300,183
(707,747)	258,666	1,782,867	2,041,533	2,019	45	1,742,211	1,744,275	373,630
(3,409,742)	1,246,183	8,589,387	9,835,570	9,729	219	8,393,517	8,403,465	1,800,052
(291,208)	106,430	733,575	840,005	831	19	716,846	717,696	153,733
(250,326)	91,489	630,590	722,079	714	16	616,210	616,940	132,151
(60,558)	22,133	152,551	174,684	173	4	149,072	149,249	31,970
(22,027)	8,050	55,488	63,538	63	1	54,223	54,287	11,628
(1,703)	622	4,289	4,911	5	-	4,191	4,196	899
(5,058)	1,849	12,741	14,590	14	-	12,451	12,465	2,670
(548,331)	200,403	1,381,286	1,581,689	1,565	35	1,349,787	1,351,387	289,472
(47,507)	17,363	119,675	137,038	136	3	116,946	117,085	25,080
(521,785)	190,701	1,314,415	1,505,116	1,489	34	1,284,441	1,285,964	275,458
(83,965)	30,687	211,513	242,200	240	5	206,690	206,935	44,326
(9,198)	3,362	23,170	26,532	26	1	22,642	22,669	4,856
(650,030)	237,571	1,637,473	1,875,044	1,855	42	1,600,133	1,602,030	343,160
(550,017)	201,019	1,385,532	1,586,551	1,569	35	1,353,937	1,355,541	290,362
(778,510)	284,528	1,961,123	2,245,651	2,221	50	1,916,402	1,918,673	410,987
(671,660)	245,477	1,691,961	1,937,438	1,916	43	1,653,378	1,655,337	354,579
(51,205)	18,714	128,988	147,702	146	3	126,046	126,195	27,032
(132,786)	48,530	334,498	383,028	379	9	326,870	327,258	70,100
(258,618)	94,519	651,477	745,996	738	17	636,621	637,376	136,528
(112)	41	283	324	-	-	277	277	59
(2,012)	735	5,067	5,802	6	-	4,952	4,958	1,062
(168,690)	61,652	424,943	486,595	481	11	415,252	415,744	89,054
(72,510)	26,501	182,659	209,160	207	5	178,494	178,706	38,279
(2,644)	966	6,660	7,626	8	-	6,508	6,516	1,396
(78,202)	28,581	196,996	225,577	223	5	192,503	192,731	41,284
(11,003)	4,021	27,716	31,737	31	1	27,084	27,116	5,808
(733,351)	268,023	1,847,365	2,115,388	2,092	47	1,805,238	1,807,377	387,147
(3,977)	1,454	10,019	11,473	11	-	9,790	9,801	2,100
(243,417)	88,963	613,185	702,148	695	16	599,202	599,913	128,503
(7,934)	2,900	19,986	22,886	23	1	19,530	19,554	4,188
(471,116)	172,182	1,186,775	1,358,957	1,344	30	1,159,712	1,161,086	248,709
(16,071)	5,874	40,485	46,359	46	1	39,561	39,608	8,484
(14,103)	5,154	35,526	40,680	40	1	34,716	34,757	7,445
(20,591)	7,526	51,871	59,397	59	1	50,688	50,748	10,870
(38,015)	13,894	95,763	109,657	108	2	93,579	93,689	20,069
(13,756)	5,028	34,653	39,681	39	1	33,863	33,903	7,262
(17,628)	6,443	44,406	50,849	50	1	43,393	43,444	9,306
(9,770)	3,571	24,612	28,183	28	1	24,051	24,080	5,158
(669)	244	1,684	1,928	2	-	1,646	1,648	353
(3,472)	1,269	8,746	10,015	10	-	8,546	8,556	1,833
(1,022)	374	2,576	2,950	3	-	2,517	2,520	540
(210,227)	76,833	529,578	606,411	600	14	517,502	518,116	110,982
(121,823)	44,523	306,880	351,403	348	8	299,882	300,238	64,312
(197,214)	72,077	496,796	568,873	563	13	485,467	486,043	104,112
(7,010)	2,562	17,658	20,220	20	-	17,255	17,275	3,700

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, 2024

Employer ID #	Employer Name	2024 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%)
02301	CITY OF CORNING	36,964	0.004185%	154,528	379,209
02303	CITY OF PRESCOTT	2,486	0.000281%	10,392	25,502
02305	CITY OF CARBON	227	0.000026%	947	2,324
02306	CORNING HOUSING COMM	9,636	0.001091%	40,284	98,856
02546	CORNING COMMUNITY SCHOOL DISTRICT	331,813	0.037563%	1,387,140	3,404,017
02701	CORNING MUNICIPAL UTILITIES	55,934	0.006332%	233,832	573,820
03201	ALLAMAKEE COUNTY	371,439	0.042049%	1,552,799	3,810,541
03203	ALLAMAKEE CO AGR EXT DIST	12,674	0.001435%	52,984	130,021
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	1,182	0.000134%	4,940	12,123
03301	CITY OF HARPERS FERRY	13,853	0.001568%	57,913	142,117
03302	CITY OF WAUKON	111,934	0.012672%	467,941	1,148,318
03303	CITY OF NEW ALBIN	13,930	0.001577%	58,235	142,909
03304	CITY OF LANSING	21,777	0.002465%	91,039	223,409
03306	CITY OF POSTVILLE	37,574	0.004254%	157,078	385,466
03310	CITY OF WATERVILLE	2,013	0.000228%	8,415	20,651
03312	VETERAN'S MEMORIAL HOSPITAL	1,124,725	0.127326%	4,701,902	11,538,384
03313	WAUKON POLICE DEPARTMENT	46	0.000005%	191	469
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	593,465	0.067184%	2,480,977	6,088,273
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	826,105	0.093520%	3,453,525	8,474,888
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	258,982	0.029318%	1,082,671	2,656,856
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	71,166	0.008056%	297,509	730,081
04201	APPANOOSE COUNTY	172,803	0.019562%	722,402	1,772,761
04203	APPANOOSE COUNTY AGRI	9,573	0.001084%	40,022	98,213
04207	APPANOOSE CO SECONDARY RD DEPT	144,535	0.016362%	604,226	1,482,759
04301	CITY OF CENTERVILLE	146,637	0.016600%	613,013	1,504,324
04304	CITY OF MOULTON	17,081	0.001934%	71,408	175,235
04305	CITY OF MYSTIC	10,304	0.001166%	43,074	105,704
04307	CITY OF MORAVIA	20,541	0.002325%	85,873	210,732
04311	CITY OF CINCINNATI	6,308	0.000714%	26,369	64,708
04312	CITY OF PLANO	38	0.000004%	158	387
04313	CITY OF UNIONVILLE	222	0.000025%	927	2,276
04314	CITY OF NUMA	198	0.000022%	829	2,034
04315	CITY OF EXLINE	831	0.000094%	3,473	8,522
04316	CITY OF RATHBUN	470	0.000053%	1,964	4,821
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	19,099	0.002162%	79,845	195,938
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	961,223	0.108817%	4,018,384	9,861,043
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	275,317	0.031168%	1,150,960	2,824,435
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	165,233	0.018705%	690,755	1,695,100
04703	RATHBUN AREA SOLID WASTE COMM.	31,723	0.003591%	132,618	325,441
05201	AUDUBON COUNTY	273,704	0.030985%	1,144,217	2,807,888
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	6,523	0.000738%	27,269	66,917
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	609,948	0.069050%	2,549,883	6,257,368
05301	CITY OF EXIRA	19,705	0.002231%	82,378	202,153
05302	CITY OF AUDUBON	34,088	0.003859%	142,506	349,707
05303	CITY OF KIMBALLTON	7,668	0.000868%	32,057	78,666
05305	CITY OF BRAYTON	4,572	0.000518%	19,112	46,901
05306	CITY OF GRAY	329	0.000037%	1,374	3,371
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	418,184	0.047341%	1,748,215	4,290,089
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	387,998	0.043924%	1,622,023	3,980,416
06201	BENTON COUNTY	553,662	0.062678%	2,314,580	5,679,939
06203	BENTON COUNTY AGR EXT DIST	15,353	0.001738%	64,183	157,505
06301	CITY OF VINTON	273,244	0.030933%	1,142,294	2,803,169
06302	CITY OF BELLE PLAINE	53,312	0.006035%	222,869	546,916
06303	CITY OF BLAIRSTOWN	19,409	0.002197%	81,138	199,110
06306	CITY OF NEWHALL	18,070	0.002046%	75,540	185,375
06307	CITY OF VAN HORNE	19,770	0.002238%	82,646	202,813
06308	CITY OF ATKINS	35,509	0.004020%	148,446	364,283
06309	CITY OF NORWAY	9,410	0.001065%	39,337	96,533

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	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
(33,644)	12,296	84,750	97,046	96	2	82,818	82,916	17,761
(2,263)	827	5,700	6,527	6	-	5,570	5,576	1,194
(206)	75	519	594	1	-	508	509	109
(8,771)	3,205	22,094	25,299	25	1	21,590	21,616	4,630
(302,005)	110,376	760,772	871,148	862	19	743,424	744,305	159,433
(50,909)	18,606	128,245	146,851	145	3	125,320	125,468	26,876
(338,072)	123,558	851,627	975,185	965	22	832,207	833,194	178,473
(11,535)	4,216	29,059	33,275	33	1	28,396	28,430	6,090
(1,076)	393	2,709	3,102	3	-	2,648	2,651	568
(12,609)	4,608	31,762	36,370	36	1	31,038	31,075	6,656
(101,879)	37,234	256,640	293,874	291	7	250,788	251,086	53,783
(12,679)	4,634	31,939	36,573	36	1	31,211	31,248	6,693
(19,821)	7,244	49,930	57,174	57	1	48,792	48,850	10,464
(34,199)	12,499	86,149	98,648	98	2	84,184	84,284	18,054
(1,832)	670	4,615	5,285	5	-	4,510	4,515	967
(1,023,687)	374,134	2,578,742	2,952,876	2,921	66	2,519,937	2,522,924	540,419
(42)	15	105	120	-	-	102	102	22
(540,152)	197,413	1,360,683	1,558,096	1,541	35	1,329,654	1,331,230	285,154
(751,893)	274,800	1,894,074	2,168,874	2,145	48	1,850,882	1,853,075	396,935
(235,717)	86,149	593,787	679,936	673	15	580,247	580,935	124,438
(64,773)	23,673	163,168	186,841	185	4	159,447	159,636	34,195
(157,280)	57,482	396,199	453,681	449	10	387,164	387,623	83,030
(8,713)	3,185	21,950	25,135	25	1	21,449	21,475	4,600
(131,551)	48,079	331,385	379,464	375	8	323,829	324,212	69,447
(133,464)	48,778	336,205	384,983	381	9	328,538	328,928	70,457
(15,547)	5,682	39,164	44,846	44	1	38,271	38,316	8,207
(9,378)	3,427	23,624	27,051	27	1	23,085	23,113	4,951
(18,696)	6,833	47,097	53,930	53	1	46,023	46,077	9,870
(5,741)	2,098	14,462	16,560	16	-	14,132	14,148	3,031
(34)	13	87	100	-	-	85	85	18
(202)	74	509	583	1	-	497	498	107
(180)	66	455	521	1	-	444	445	95
(756)	276	1,905	2,181	2	-	1,861	1,863	399
(428)	156	1,077	1,233	1	-	1,053	1,054	226
(17,384)	6,353	43,791	50,144	50	1	42,792	42,843	9,177
(874,873)	319,746	2,203,869	2,523,615	2,496	56	2,153,612	2,156,164	461,858
(250,584)	91,583	631,240	722,823	715	16	616,845	617,576	132,287
(150,390)	54,964	378,842	433,806	429	10	370,203	370,642	79,393
(28,873)	10,552	72,734	83,286	82	2	71,075	71,159	15,243
(249,116)	91,046	627,542	718,588	711	16	613,231	613,958	131,512
(5,937)	2,170	14,956	17,126	17	-	14,614	14,631	3,134
(555,155)	202,896	1,398,474	1,601,370	1,584	36	1,366,584	1,368,204	293,074
(17,935)	6,555	45,180	51,735	51	1	44,149	44,201	9,468
(31,026)	11,339	78,157	89,496	89	2	76,375	76,466	16,379
(6,979)	2,551	17,581	20,132	20	-	17,180	17,200	3,684
(4,161)	1,521	10,482	12,003	12	-	10,243	10,255	2,197
(299)	109	753	862	1	-	736	737	158
(380,617)	139,107	958,802	1,097,909	1,086	24	936,938	938,048	200,933
(353,143)	129,066	889,593	1,018,659	1,008	23	869,307	870,338	186,429
(503,925)	184,173	1,269,423	1,453,596	1,438	32	1,240,476	1,241,946	266,029
(13,974)	5,107	35,201	40,308	40	1	34,398	34,439	7,377
(248,698)	90,893	626,487	717,380	710	16	612,201	612,927	131,291
(48,522)	17,734	122,232	139,966	138	3	119,444	119,585	25,616
(17,665)	6,456	44,500	50,956	50	1	43,485	43,536	9,326
(16,446)	6,011	41,430	47,441	47	1	40,485	40,533	8,682
(17,994)	6,576	45,327	51,903	51	1	44,294	44,346	9,499
(32,319)	11,812	81,415	93,227	92	2	79,558	79,652	17,062
(8,564)	3,130	21,574	24,704	24	1	21,082	21,107	4,521

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, 2024

Employer ID #	Employer Name	2024 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%)
06311	CITY OF KEYSTONE	13,528	0.001531%	56,553	138,780
06312	CITY OF GARRISON	4,162	0.000471%	17,401	42,702
06313	CITY OF MOUNT AUBURN	170	0.000019%	710	1,743
06314	CITY OF SHELLSBURG	25,339	0.002869%	105,930	259,950
06315	CITY OF URBANA	29,420	0.003330%	122,989	301,812
06317	CITY OF WALFORD	15,875	0.001797%	66,366	162,861
06318	CITY OF LUZERNE	240	0.000027%	1,002	2,459
06550	VINTON-SHELLSBURG COMM SCH DIST	1,352,305	0.153090%	5,653,297	13,873,090
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	432,578	0.048971%	1,808,389	4,437,755
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,184,071	0.134044%	4,949,997	12,147,205
07001	UNIVERSITY OF NORTHERN IOWA	2,838,939	0.321386%	11,868,159	29,124,251
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,217,001	0.137772%	5,087,663	12,485,034
07201	BLACK HAWK COUNTY	1,709,685	0.193547%	7,147,324	17,539,405
07204	BLACK HAWK COUNTY AGRI	27,256	0.003086%	113,942	279,613
07302	CITY OF CEDAR FALLS	1,203,441	0.136237%	5,030,975	12,345,924
07303	CITY OF WATERLOO	2,050,729	0.232156%	8,573,053	21,038,117
07304	CITY OF GILBERTVILLE	23,382	0.002647%	97,750	239,876
07305	CITY OF HUDSON	64,748	0.007330%	270,680	664,244
07306	CITY OF DUNKERTON	22,787	0.002580%	95,262	233,770
07311	CITY OF LA PORTE CITY	48,580	0.005500%	203,089	498,377
07319	CITY OF EVANSDALE	50,353	0.005700%	210,499	516,561
07321	CITY OF ELK RUN HEIGHTS	15,467	0.001751%	64,660	158,676
07327	CITY OF RAYMOND	6,718	0.000761%	28,084	68,917
07333	EVANSDALE MUNIC HOUSING AUTHORITY	10,011	0.001133%	41,851	102,701
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	8,976,666	1.016216%	37,526,870	92,090,267
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	4,179,509	0.473147%	17,472,399	42,876,954
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	314,503	0.035604%	1,314,778	3,226,442
07542	HUDSON COMMUNITY SCHOOL DISTRICT	590,083	0.066801%	2,466,835	6,053,569
07546	HAWKEYE COMMUNITY COLLEGE	1,074,479	0.121638%	4,491,852	11,022,923
07548	UNION COMMUNITY SCHOOL DISTRICT	684,071	0.077441%	2,859,751	7,017,777
07601	IA NORTHLAND REG COUNCIL OF GOVTS	98,717	0.011175%	412,683	1,012,718
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,659,381	0.414265%	15,298,011	37,541,045
07608	MET OF BLACK HAWK COUNTY	261,620	0.029617%	1,093,701	2,683,922
07609	REGIONAL TRANSIT COMMISSION	46,616	0.005277%	194,878	478,227
07701	WATERLOO WATER WORKS	231,526	0.026210%	967,893	2,375,191
07702	LA PORTE CITY UTILITY	27,603	0.003125%	115,393	283,173
07703	CEDAR FALLS UTILITIES	1,621,661	0.183582%	6,779,341	16,636,380
07704	EVANSDALE WATER WORKS	20,396	0.002309%	85,263	209,234
08001	STATE - WOODWARD RESOURCE CENTER	3,162,574	0.358024%	13,221,110	32,444,368
08201	BOONE COUNTY	591,514	0.066963%	2,472,820	6,068,255
08203	BOONE COUNTY AGRI	17,052	0.001930%	71,284	174,929
08204	BOONE COUNTY HOSPITAL	2,155,918	0.244064%	9,012,796	22,117,241
08301	CITY OF BOONE	187,140	0.021185%	782,335	1,919,836
08302	CITY OF OGDEN	30,808	0.003488%	128,791	316,050
08303	CITY OF MADRID	69,800	0.007902%	291,797	716,065
08307	CITY OF BOXHOLM	1,529	0.000173%	6,392	15,687
08308	CITY OF PILOT MOUND	2,304	0.000261%	9,630	23,633
08309	CITY OF FRASER	453	0.000051%	1,894	4,648
08312	CITY OF LUTHER	1,214	0.000137%	5,077	12,459
08313	CITY OF SHELDAHL	10,008	0.001133%	41,838	102,669
08314	CITY OF BEAVER	170	0.000019%	710	1,743
08537	UNITED COMMUNITY SCHOOL DISTRICT	236,049	0.026722%	986,800	2,421,591
08538	OGDEN COMMUNITY SCHOOL DISTRICT	504,480	0.057110%	2,108,976	5,175,389
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,613,439	0.182652%	6,744,968	16,552,032
08542	MADRID COMMUNITY SCHOOL DISTRICT	467,434	0.052916%	1,954,103	4,795,333
08701	OGDEN MUNICIPAL UTILITIES	43,574	0.004933%	182,160	447,018
09201	BREMER COUNTY	658,838	0.074585%	2,754,267	6,758,921
09203	BREMER COUNTY AGRI EXTEN DISTRICT	13,134	0.001487%	54,906	134,739

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(12,313)	4,500	31,016	35,516	35	1	30,309	30,345	6,500
(3,789)	1,385	9,544	10,929	11	-	9,326	9,337	2,000
(155)	57	390	447	-	-	381	381	82
(23,063)	8,429	58,097	66,526	66	1	56,772	56,839	12,175
(26,777)	9,786	67,453	77,239	76	2	65,915	65,993	14,136
(14,449)	5,281	36,398	41,679	41	1	35,568	35,610	7,628
(218)	80	550	630	1	-	537	538	115
(1,230,823)	449,838	3,100,531	3,550,369	3,512	79	3,029,827	3,033,418	649,769
(393,718)	143,895	991,805	1,135,700	1,123	25	969,188	970,336	207,850
(1,077,702)	393,875	2,714,809	3,108,684	3,075	69	2,652,901	2,656,045	568,934
(2,583,908)	944,359	6,509,050	7,453,409	7,373	166	6,360,619	6,368,158	1,364,082
(1,107,674)	404,830	2,790,311	3,195,141	3,161	71	2,726,681	2,729,913	584,757
(1,556,099)	568,719	3,919,925	4,488,644	4,440	100	3,830,536	3,835,076	821,487
(24,807)	9,066	62,491	71,557	71	2	61,066	61,139	13,096
(1,095,332)	400,319	2,759,221	3,159,540	3,125	70	2,696,300	2,699,495	578,242
(1,866,505)	682,165	4,701,860	5,384,025	5,326	120	4,594,640	4,600,086	985,355
(21,282)	7,778	53,610	61,388	61	1	52,388	52,450	11,235
(58,932)	21,538	148,454	169,992	168	4	145,068	145,240	31,111
(20,740)	7,580	52,246	59,826	59	1	51,055	51,115	10,949
(44,216)	16,160	111,384	127,544	126	3	108,844	108,973	23,342
(45,829)	16,750	115,448	132,198	131	3	112,815	112,949	24,194
(14,078)	5,145	35,463	40,608	40	1	34,654	34,695	7,432
(6,114)	2,235	15,402	17,637	17	-	15,051	15,068	3,228
(9,112)	3,330	22,953	26,283	26	1	22,429	22,456	4,810
(8,170,262)	2,986,045	20,581,480	23,567,525	23,312	525	20,112,144	20,135,981	4,313,200
(3,804,050)	1,390,294	9,582,676	10,972,970	10,854	244	9,364,154	9,375,252	2,008,213
(286,250)	104,618	721,085	825,703	817	18	704,642	705,477	151,116
(537,073)	196,288	1,352,927	1,549,215	1,532	34	1,322,075	1,323,641	283,529
(977,955)	357,420	2,463,540	2,820,960	2,790	63	2,407,362	2,410,215	516,277
(622,618)	227,553	1,568,420	1,795,973	1,777	40	1,532,654	1,534,471	328,689
(89,848)	32,838	226,335	259,173	256	6	221,174	221,436	47,432
(3,330,647)	1,217,276	8,390,140	9,607,416	9,503	214	8,198,813	8,208,530	1,758,297
(238,118)	87,027	599,836	686,863	679	15	586,158	586,852	125,706
(42,428)	15,507	106,880	122,387	121	3	104,443	104,567	22,399
(210,727)	77,016	530,837	607,853	601	14	518,732	519,347	111,246
(25,123)	9,182	63,287	72,469	72	2	61,844	61,918	13,263
(1,475,982)	539,438	3,718,105	4,257,543	4,211	95	3,633,319	3,637,625	779,192
(18,563)	6,784	46,762	53,546	53	1	45,696	45,750	9,800
(2,878,469)	1,052,015	7,251,071	8,303,086	8,213	185	7,085,720	7,094,118	1,519,586
(538,376)	196,764	1,356,209	1,552,973	1,536	35	1,325,283	1,326,854	284,217
(15,520)	5,672	39,095	44,767	44	1	38,204	38,249	8,193
(1,962,245)	717,156	4,943,036	5,660,192	5,599	126	4,830,316	4,836,041	1,035,898
(170,328)	62,251	429,069	491,320	486	11	419,285	419,782	89,919
(28,040)	10,248	70,635	80,883	80	2	69,024	69,106	14,803
(63,529)	23,219	160,035	183,254	181	4	156,386	156,571	33,538
(1,392)	509	3,506	4,015	4	-	3,426	3,430	735
(2,097)	766	5,282	6,048	6	-	5,161	5,167	1,107
(412)	151	1,039	1,190	1	-	1,015	1,016	218
(1,105)	404	2,784	3,188	3	-	2,721	2,724	584
(9,109)	3,329	22,946	26,275	26	1	22,423	22,450	4,809
(155)	57	390	447	-	-	381	381	82
(214,844)	78,521	541,207	619,728	613	14	528,866	529,493	113,419
(459,161)	167,813	1,156,660	1,324,473	1,310	29	1,130,284	1,131,623	242,398
(1,468,499)	536,703	3,699,254	4,235,957	4,190	94	3,614,897	3,619,181	775,242
(425,443)	155,490	1,071,721	1,227,211	1,214	27	1,047,281	1,048,522	224,597
(39,659)	14,495	99,905	114,400	113	3	97,627	97,743	20,937
(599,652)	219,159	1,510,568	1,729,727	1,711	39	1,476,121	1,477,871	316,565
(11,954)	4,369	30,113	34,482	34	1	29,426	29,461	6,311

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, 2024

Employer ID #	Employer Name	2024 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%)
09301	CITY OF DENVER	58,731	0.006649%	245,526	602,517
09302	CITY OF SUMNER	50,454	0.005712%	210,922	517,598
09303	CITY OF WAVERLY	454,859	0.051493%	1,901,536	4,666,335
09304	CITY OF TRIPOLI	25,727	0.002912%	107,553	263,933
09305	CITY OF JANESVILLE	25,151	0.002847%	105,142	258,016
09307	CITY OF READLYN	21,686	0.002455%	90,659	222,476
09310	CITY OF FREDERIKA	1,540	0.000174%	6,436	15,795
09311	CITY OF PLAINFIELD	10,597	0.001200%	44,300	108,711
09313	WAVERLY UTILITIES	259,473	0.029374%	1,084,723	2,661,891
09315	WAVERLY LOW RENT HOUSING AGENCY	20,277	0.002296%	84,769	208,022
09318	WAVERLY HEALTH CENTER	2,793,123	0.316199%	11,676,627	28,654,233
09519	JANESVILLE CONSOLIDATED SCH DIST	342,046	0.038722%	1,429,922	3,509,002
09562	DENVER COMM SCH DIST	637,839	0.072207%	2,666,480	6,543,493
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	331,850	0.037567%	1,387,294	3,404,395
09566	WAPSIE VALLEY COMM SCH DIST	553,921	0.062707%	2,315,663	5,682,595
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,949,731	0.220722%	8,150,832	20,001,996
09602	NORTH IOWA JUVENILE DETENTION SVC	186,458	0.021108%	779,485	1,912,842
09701	SUMNER MUNIC LGT PLT	27,030	0.003060%	112,999	277,298
09702	TRIPOLI-READLYN SANITATION AGENCY	7,542	0.000854%	31,529	77,372
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,127,930	0.127689%	4,715,302	11,571,267
10201	BUCHANAN COUNTY	505,429	0.057218%	2,112,940	5,185,116
10203	BUCHANAN COUNTY AGRI - ISU EXT	16,304	0.001846%	68,158	167,258
10205	BUCHANAN COUNTY HEALTH CENTER	1,963,772	0.222312%	8,209,533	20,146,047
10301	CITY OF FAIRBANK	32,517	0.003681%	135,939	333,592
10302	CITY OF INDEPENDENCE	156,809	0.017752%	655,541	1,608,685
10303	CITY OF JESUP	41,902	0.004744%	175,172	429,868
10305	CITY OF QUASQUETON	7,567	0.000857%	31,634	77,629
10306	CITY OF LAMONT	11,483	0.001300%	48,003	117,798
10307	CITY OF BRANDON	5,452	0.000617%	22,793	55,934
10308	CITY OF HAZLETON	9,374	0.001061%	39,187	96,165
10309	CITY OF WINTHROP	16,428	0.001860%	68,677	168,533
10310	CITY OF ROWLEY	1,612	0.000182%	6,739	16,538
10311	CITY OF AURORA	2,288	0.000259%	9,566	23,476
10312	CITY OF STANLEY	856	0.000097%	3,577	8,779
10556	JESUP COMMUNITY SCHOOL DISTRICT	762,657	0.086338%	3,188,282	7,823,988
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	463,131	0.052429%	1,936,117	4,751,196
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	1,089,636	0.123354%	4,555,214	11,178,414
10701	INDEPENDENCE LIGHT & POWER	88,268	0.009992%	369,003	905,527
11201	BUENA VISTA COUNTY	661,094	0.074840%	2,763,698	6,782,065
11203	BUENA VISTA COUNTY AGRI	8,388	0.000950%	35,068	86,056
11204	BUENA VISTA REGIONAL MEDICAL CENTER	2,051,772	0.232274%	8,577,414	21,048,821
11205	BUENA VISTA COUNTY ASSESSOR	31,331	0.003547%	130,977	321,416
11207	BUENA VISTA CO SOIL & WATER CONS DT	5,938	0.000672%	24,824	60,918
11301	CITY OF SIOUX RAPIDS	18,211	0.002062%	76,133	186,829
11302	CITY OF NEWELL	31,999	0.003622%	133,772	328,273
11303	CITY OF MARATHON	15,606	0.001767%	65,239	160,096
11304	CITY OF REMBRANDT	2,161	0.000245%	9,034	22,168
11306	CITY OF ALTA	33,985	0.003847%	142,075	348,651
11307	CITY OF STORM LAKE	311,170	0.035226%	1,300,844	3,192,249
11318	CITY OF LINN GROVE	2,503	0.000283%	10,466	25,682
11319	CITY OF ALBERT CITY	15,611	0.001767%	65,260	160,146
11321	CITY OF TRUESDALE	614	0.000069%	2,565	6,295
11322	STORM LAKE CEMETERY	4,220	0.000478%	17,640	43,289
11325	CITY OF LAKESIDE	10,088	0.001142%	42,172	103,490
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	104,898	0.011875%	438,525	1,076,133
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	2,238,666	0.253431%	9,358,724	22,966,141
11535	SIOUX CENTRAL COMM SCH DIST	504,491	0.057112%	2,109,021	5,175,500
11536	NEWELL-FONDA COMM SCH DIST	440,229	0.049837%	1,840,372	4,516,241

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	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
(53,455)	19,537	134,658	154,195	153	3	131,587	131,743	28,220
(45,921)	16,783	115,679	132,462	131	3	113,041	113,175	24,243
(413,998)	151,307	1,042,891	1,194,198	1,181	27	1,019,109	1,020,317	218,556
(23,416)	8,558	58,987	67,545	67	2	57,642	57,711	12,362
(22,891)	8,366	57,665	66,031	65	1	56,350	56,416	12,085
(19,738)	7,214	49,722	56,936	56	1	48,588	48,645	10,420
(1,401)	512	3,530	4,042	4	-	3,450	3,454	740
(9,645)	3,525	24,296	27,821	28	1	23,742	23,771	5,092
(236,163)	86,312	594,912	681,224	674	15	581,346	582,035	124,674
(18,456)	6,745	46,491	53,236	53	1	45,431	45,485	9,743
(2,542,208)	929,119	6,404,005	7,333,124	7,254	163	6,257,969	6,265,386	1,342,068
(311,319)	113,780	784,235	898,015	888	20	766,352	767,260	164,350
(580,540)	212,174	1,462,421	1,674,595	1,656	37	1,429,073	1,430,766	306,475
(302,038)	110,388	760,857	871,245	862	19	743,506	744,387	159,450
(504,161)	184,259	1,270,017	1,454,276	1,439	32	1,241,056	1,242,527	266,154
(1,774,580)	648,569	4,470,295	5,118,864	5,063	114	4,368,356	4,373,533	936,827
(169,708)	62,024	427,506	489,530	484	11	417,757	418,252	89,591
(24,602)	8,991	61,974	70,965	70	2	60,561	60,633	12,988
(6,864)	2,509	17,292	19,801	20	-	16,898	16,918	3,624
(1,026,605)	375,201	2,586,091	2,961,292	2,929	66	2,527,118	2,530,113	541,959
(460,024)	168,128	1,158,834	1,326,962	1,313	30	1,132,409	1,133,752	242,853
(14,839)	5,423	37,381	42,804	42	1	36,528	36,571	7,834
(1,787,360)	653,239	4,502,489	5,155,728	5,100	115	4,399,816	4,405,031	943,573
(29,596)	10,817	74,555	85,372	84	2	72,855	72,941	15,624
(142,723)	52,162	359,529	411,691	407	9	351,330	351,746	75,345
(38,138)	13,939	96,072	110,011	109	2	93,881	93,992	20,134
(6,887)	2,517	17,349	19,866	20	-	16,954	16,974	3,636
(10,451)	3,820	26,327	30,147	30	1	25,727	25,758	5,517
(4,962)	1,814	12,501	14,315	14	-	12,216	12,230	2,620
(8,532)	3,118	21,492	24,610	24	1	21,002	21,027	4,504
(14,952)	5,465	37,666	43,131	43	1	36,807	36,851	7,894
(1,467)	536	3,696	4,232	4	-	3,612	3,616	775
(2,083)	761	5,247	6,008	6	-	5,127	5,133	1,100
(779)	285	1,962	2,247	2	-	1,917	1,919	411
(694,145)	253,694	1,748,602	2,002,296	1,981	45	1,708,728	1,710,754	366,449
(421,527)	154,058	1,061,856	1,215,914	1,203	27	1,037,642	1,038,872	222,530
(991,751)	362,462	2,498,291	2,860,753	2,830	64	2,441,321	2,444,215	523,560
(80,338)	29,362	202,378	231,740	229	5	197,763	197,997	42,412
(601,706)	219,910	1,515,740	1,735,650	1,717	39	1,481,176	1,482,932	317,649
(7,635)	2,790	19,233	22,023	22	-	18,794	18,816	4,031
(1,867,454)	682,512	4,704,253	5,386,765	5,328	120	4,596,978	4,602,426	985,856
(28,516)	10,422	71,834	82,256	81	2	70,196	70,279	15,054
(5,405)	1,975	13,615	15,590	15	-	13,304	13,319	2,853
(16,575)	6,058	41,755	47,813	47	1	40,803	40,851	8,750
(29,124)	10,644	73,367	84,011	83	2	71,694	71,779	15,375
(14,204)	5,191	35,780	40,971	41	1	34,964	35,006	7,498
(1,967)	719	4,954	5,673	6	-	4,841	4,847	1,038
(30,932)	11,305	77,921	89,226	88	2	76,144	76,234	16,330
(283,217)	103,509	713,443	816,952	808	18	697,174	698,000	149,514
(2,279)	833	5,740	6,573	7	-	5,609	5,616	1,203
(14,208)	5,193	35,792	40,985	41	1	34,975	35,017	7,501
(558)	204	1,407	1,611	2	-	1,375	1,377	295
(3,841)	1,404	9,675	11,079	11	-	9,454	9,465	2,027
(9,182)	3,356	23,129	26,485	26	1	22,602	22,629	4,847
(95,475)	34,894	240,508	275,402	272	6	235,023	235,301	50,402
(2,037,559)	744,682	5,132,759	5,877,441	5,814	131	5,015,713	5,021,658	1,075,657
(459,171)	167,817	1,156,685	1,324,502	1,310	29	1,130,308	1,131,647	242,403
(400,682)	146,440	1,009,346	1,155,786	1,143	26	986,329	987,498	211,526

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, 2024

Employer ID #	Employer Name	2024 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%)
11601	BUENA VISTA CO SOLID WASTE COMM	47,575	0.005386%	198,887	488,066
11701	ALTA MUNICIPAL UTILITIES	58,514	0.006624%	244,616	600,282
12201	BUTLER COUNTY	448,495	0.050773%	1,874,931	4,601,047
12203	BUTLER COUNTY AGRI EXTENSION DIST	13,840	0.001567%	57,858	141,983
12206	BUTLER COUNTY SOLID WASTE COMMISSION	20,558	0.002327%	85,943	210,904
12301	CITY OF GREENE	22,354	0.002531%	93,449	229,322
12302	CITY OF PARKERSBURG	36,737	0.004159%	153,577	376,875
12303	CITY OF SHELL ROCK	25,442	0.002880%	106,359	261,002
12304	CITY OF ALLISON	21,192	0.002399%	88,593	217,406
12305	CITY OF CLARKSVILLE	24,694	0.002795%	103,231	253,327
12307	CITY OF DUMONT	13,828	0.001565%	57,809	141,862
12309	GREENE PUBLIC LIBRARY	6,007	0.000680%	25,114	61,630
12310	CITY OF APLINGTON	25,290	0.002863%	105,725	259,448
12314	CITY OF NEW HARTFORD	11,844	0.001341%	49,515	121,508
12318	CITY OF AREDALE	666	0.000075%	2,784	6,833
12321	CITY OF BRISTOW	2,019	0.000229%	8,441	20,715
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	228,395	0.025856%	954,803	2,343,069
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	40,112	0.004541%	167,689	411,506
13201	CALHOUN COUNTY	437,836	0.049566%	1,830,371	4,491,698
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	9,689	0.001097%	40,504	99,395
13209	TWIN LAKES UTILITIES	11,857	0.001342%	49,570	121,643
13301	CITY OF ROCKWELL CITY	28,866	0.003268%	120,673	296,131
13302	CITY OF MANSON	21,567	0.002442%	90,160	221,251
13303	CITY OF LAKE CITY	31,087	0.003519%	129,957	318,913
13304	CITY OF LOHRVILLE	12,383	0.001402%	51,768	127,038
13307	CITY OF POMEROY	13,299	0.001506%	55,598	136,436
13309	CITY OF FARNHAMVILLE	8,695	0.000984%	36,349	89,199
13310	CITY OF SOMERS	4,034	0.000457%	16,862	41,380
13311	CITY OF JOLLEY	396	0.000045%	1,657	4,067
13312	CITY OF KNIERIM	752	0.000085%	3,146	7,719
13313	CITY OF RINARD	227	0.000026%	947	2,324
13314	CITY OF YETTER	1,229	0.000139%	5,140	12,612
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	644,402	0.072950%	2,693,918	6,610,826
14201	CARROLL COUNTY	468,407	0.053027%	1,958,170	4,805,314
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	16,464	0.001864%	68,827	168,901
14206	CARROLL CO SOLID WASTE MGMT COMM	63,490	0.007187%	265,419	651,333
14301	CITY OF DEDHAM	1,040	0.000118%	4,348	10,669
14302	CITY OF CARROLL	315,968	0.035770%	1,320,903	3,241,472
14303	CITY OF TEMPLETON	12,164	0.001377%	50,850	124,786
14304	CITY OF LIDDERDALE	2,872	0.000325%	12,007	29,465
14305	CITY OF BRED A	15,153	0.001715%	63,346	155,449
14308	CITY OF MANNING	49,078	0.005556%	205,172	503,487
14309	CITY OF COON RAPIDS	29,390	0.003327%	122,865	301,508
14310	CITY OF HALBUR	4,867	0.000551%	20,347	49,930
14311	CITY OF GLIDDEN	38,432	0.004351%	160,665	394,270
14312	CITY OF ARCADIA	11,098	0.001256%	46,393	113,848
14314	CITY OF WILLEY	1	0.000000%	5	12
14315	CITY OF RALSTON	1,212	0.000137%	5,067	12,435
14316	CITY OF LANESBORO	644	0.000073%	2,691	6,604
14317	THOMAS REST HAVEN	193,048	0.021854%	807,034	1,980,448
14318	MANNING MUNICIPAL HOUSING AGENCY	9,236	0.001046%	38,611	94,751
14401	UNION TOWNSHIP - CARROLL COUNTY	1,218	0.000138%	5,093	12,499
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,262,437	0.142916%	5,277,609	12,951,157
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	304,559	0.034478%	1,273,206	3,124,424
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRICT	321,896	0.036441%	1,345,685	3,302,287
14601	REGION XII COUNCIL OF GOVT	215,031	0.024343%	898,936	2,205,974
14603	REGION XII REGIONAL HOUSING AUTH	25,327	0.002867%	105,879	259,826
14701	COON RAPIDS MUNICIPAL UTILITIES	90,981	0.010300%	380,347	933,364

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	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
(43,301)	15,826	109,079	124,905	124	3	106,592	106,719	22,859
(53,257)	19,464	134,159	153,623	152	3	131,099	131,254	28,115
(408,206)	149,190	1,028,299	1,177,489	1,165	26	1,004,850	1,006,041	215,498
(12,597)	4,604	31,732	36,336	36	1	31,009	31,046	6,650
(18,711)	6,839	47,135	53,974	53	1	46,060	46,114	9,878
(20,345)	7,436	51,252	58,688	58	1	50,083	50,142	10,741
(33,436)	12,220	84,229	96,449	95	2	82,308	82,405	17,652
(23,156)	8,463	58,332	66,795	66	1	57,002	57,069	12,224
(19,288)	7,049	48,589	55,638	55	1	47,481	47,537	10,183
(22,475)	8,214	56,617	64,831	64	1	55,326	55,391	11,865
(12,586)	4,600	31,705	36,305	36	1	30,982	31,019	6,644
(5,468)	1,998	13,774	15,772	16	-	13,460	13,476	2,887
(23,018)	8,413	57,985	66,398	66	1	56,663	56,730	12,152
(10,780)	3,940	27,156	31,096	31	1	26,537	26,569	5,691
(606)	222	1,527	1,749	2	-	1,492	1,494	320
(1,838)	672	4,630	5,302	5	-	4,524	4,529	970
(207,877)	75,974	523,658	599,632	593	13	511,717	512,323	109,742
(36,509)	13,343	91,969	105,312	104	2	89,871	89,977	19,274
(398,504)	145,644	1,003,861	1,149,505	1,137	26	980,969	982,132	210,376
(8,818)	3,223	22,214	25,437	25	1	21,707	21,733	4,655
(10,792)	3,944	27,186	31,130	31	1	26,566	26,598	5,697
(26,273)	9,602	66,183	75,785	75	2	64,674	64,751	13,870
(19,629)	7,174	49,448	56,622	56	1	48,320	48,377	10,363
(28,294)	10,341	71,275	81,616	81	2	69,649	69,732	14,937
(11,271)	4,119	28,392	32,511	32	1	27,745	27,778	5,950
(12,105)	4,424	30,492	34,916	35	1	29,797	29,833	6,390
(7,914)	2,892	19,935	22,827	23	1	19,481	19,505	4,178
(3,671)	1,342	9,248	10,590	10	-	9,037	9,047	1,938
(361)	132	909	1,041	1	-	888	889	191
(685)	250	1,725	1,975	2	-	1,686	1,688	362
(206)	75	519	594	1	-	508	509	109
(1,119)	409	2,819	3,228	3	-	2,755	2,758	591
(586,513)	214,357	1,477,470	1,691,827	1,673	38	1,443,778	1,445,489	309,629
(426,328)	155,813	1,073,951	1,229,764	1,216	27	1,049,461	1,050,704	225,065
(14,985)	5,477	37,748	43,225	43	1	36,887	36,931	7,911
(57,786)	21,120	145,568	166,688	165	4	142,249	142,418	30,506
(947)	346	2,384	2,730	3	-	2,330	2,333	500
(287,584)	105,105	724,445	829,550	821	18	707,925	708,764	151,820
(11,071)	4,046	27,889	31,935	32	1	27,253	27,286	5,845
(2,614)	955	6,585	7,540	7	-	6,435	6,442	1,380
(13,791)	5,040	34,742	39,782	39	1	33,950	33,990	7,281
(44,669)	16,326	112,526	128,852	127	3	109,960	110,090	23,582
(26,750)	9,776	67,385	77,161	76	2	65,848	65,926	14,122
(4,430)	1,619	11,159	12,778	13	-	10,905	10,918	2,339
(34,980)	12,784	88,116	100,900	100	2	86,107	86,209	18,466
(10,101)	3,692	25,444	29,136	29	1	24,864	24,894	5,332
(1)	-	3	3	-	-	3	3	1
(1,103)	403	2,779	3,182	3	-	2,716	2,719	582
(586)	214	1,476	1,690	2	-	1,442	1,444	309
(175,706)	64,216	442,615	506,831	501	11	432,522	433,034	92,758
(8,406)	3,072	21,176	24,248	24	1	20,693	20,718	4,438
(1,109)	405	2,793	3,198	3	-	2,730	2,733	585
(1,149,029)	419,944	2,894,486	3,314,430	3,278	74	2,828,481	2,831,833	606,589
(277,199)	101,310	698,285	799,595	791	18	682,362	683,171	146,338
(292,979)	107,077	738,036	845,113	836	19	721,206	722,061	154,668
(195,714)	71,529	493,018	564,547	558	13	481,776	482,347	103,320
(23,052)	8,425	58,069	66,494	66	1	56,745	56,812	12,169
(82,808)	30,265	208,600	238,865	236	5	203,843	204,084	43,716

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, 2024

Employer ID #	Employer Name	2024 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%)
14704	CARROLL SOIL & WATER CONSERV. DIST.	4,290	0.000486%	17,934	44,010
15201	CASS COUNTY	389,308	0.044072%	1,627,498	3,993,852
15203	CASS COUNTY AGRI	15,342	0.001737%	64,139	157,396
15205	CASS COUNTY MEMORIAL HOSPITAL	2,788,647	0.315693%	11,657,913	28,608,310
15301	CITY OF WIOTA	1,416	0.000160%	5,920	14,527
15302	CITY OF ATLANTIC	162,414	0.018386%	678,968	1,666,176
15303	CITY OF MARNE	85	0.000010%	355	872
15305	CITY OF ANITA	23,179	0.002624%	96,899	237,787
15306	CITY OF GRISWOLD	25,266	0.002860%	105,623	259,196
15309	CITY OF LEWIS	11,936	0.001351%	49,900	122,454
15310	CITY OF CUMBERLAND	9,150	0.001036%	38,253	93,872
15311	CITY OF MASSENA	13,081	0.001481%	54,687	134,201
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,189,993	0.134715%	4,974,755	12,207,961
15543	GRISWOLD COMM SCH DIST NO 4	381,258	0.043161%	1,593,847	3,911,271
15601	SOUTHWEST IOWA PLANNING COUNCIL	335,919	0.038028%	1,404,306	3,446,142
15701	ATLANTIC LIGHT & WATER DEPT	210,283	0.023805%	879,088	2,157,267
15702	ANITA MUNICIPAL UTILITIES	23,398	0.002649%	97,815	240,036
16201	CEDAR COUNTY	572,824	0.064847%	2,394,687	5,876,519
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	13,841	0.001567%	57,860	141,988
16301	CITY OF BENNETT	7,863	0.000890%	32,872	80,667
16302	CITY OF STANWOOD	14,384	0.001628%	60,134	147,568
16303	CITY OF TIPTON	146,431	0.016577%	612,154	1,502,214
16304	CITY OF WEST BRANCH	67,503	0.007642%	282,196	692,504
16305	CITY OF DURANT	42,316	0.004790%	176,900	434,110
16306	CITY OF MECHANICSVILLE	22,741	0.002574%	95,067	233,292
16307	CITY OF CLARENCE	24,388	0.002761%	101,954	250,193
16308	CITY OF LOWDEN	20,994	0.002377%	87,765	215,373
16542	TIPTON COMM SCH DIST	658,519	0.074549%	2,752,932	6,755,647
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	715,603	0.081011%	2,991,571	7,341,261
16545	BENNETT COMM SCH DIST	86,375	0.009778%	361,092	886,113
16547	DURANT COMMUNITY SCHOOL DISTRICT	513,866	0.058173%	2,148,210	5,271,669
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	607,516	0.068775%	2,539,714	6,232,413
16701	DURANT MUNIC ELEC PLT	34,904	0.003951%	145,916	358,075
17201	CERRO GORDO COUNTY	1,029,183	0.116510%	4,302,490	10,558,233
17203	CERRO GORDO CO AGRI EXT	22,842	0.002586%	95,492	234,336
17204	CERRO GORDO CO. ASSESSOR	33,202	0.003759%	138,801	340,615
17205	CERRO GORDO CITY ASSESSORS OFFICE	26,304	0.002978%	109,965	269,852
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	7,189	0.000814%	30,053	73,750
17301	CITY OF PLYMOUTH	9,371	0.001061%	39,177	96,139
17302	CITY OF MASON CITY	1,041,928	0.117953%	4,355,769	10,688,980
17303	CITY OF CLEAR LAKE	260,794	0.029524%	1,090,245	2,675,443
17305	CITY OF THORNTON	13,527	0.001531%	56,550	138,773
17306	CITY OF MESERVEY	866	0.000098%	3,619	8,882
17308	CITY OF ROCKWELL	15,724	0.001780%	65,732	161,306
17310	CITY OF DOUGHERTY	1,552	0.000176%	6,488	15,921
17312	CLEAR LAKE SANITARY DISTRICT	76,670	0.008680%	320,520	786,551
17313	CITY OF ROCK FALLS	1,060	0.000120%	4,430	10,872
17315	ROCKWELL PUB LIBRARY	5,004	0.000566%	20,920	51,336
17316	CITY OF VENTURA	24,220	0.002742%	101,251	248,468
17318	MESERVEY PUB LIBRARY	1,577	0.000178%	6,591	16,175
17320	CITY OF SWALEDALE	4,093	0.000463%	17,109	41,984
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,996,269	0.339197%	12,525,877	30,738,277
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	1,057,880	0.119759%	4,422,458	10,852,632
17556	NORTH IOWA AREA COMMUNITY COLLEGE	995,714	0.112721%	4,162,571	10,214,876
17602	NORTH IA AREA COUNCIL OF GOV'TS	164,710	0.018646%	688,570	1,689,739
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	31,140	0.003525%	130,181	319,461
17607	LANDFILL OF NORTH IOWA	99,048	0.011213%	414,068	1,016,114
17608	ELDERBRIDGE AGENCY ON AGING	170,227	0.019271%	711,633	1,746,335

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(3,905)	1,427	9,836	11,263	11	-	9,612	9,623	2,061
(354,335)	129,501	892,596	1,022,097	1,011	23	872,241	873,275	187,059
(13,964)	5,104	35,177	40,281	40	1	34,375	34,416	7,372
(2,538,133)	927,630	6,393,741	7,321,371	7,242	163	6,247,940	6,255,345	1,339,917
(1,289)	471	3,247	3,718	4	-	3,173	3,177	680
(147,823)	54,026	372,378	426,404	422	9	363,886	364,317	78,038
(77)	28	195	223	-	-	190	190	41
(21,097)	7,710	53,144	60,854	60	1	51,932	51,993	11,137
(22,996)	8,404	57,928	66,332	66	1	56,607	56,674	12,140
(10,864)	3,971	27,367	31,338	31	1	26,743	26,775	5,735
(8,328)	3,044	20,980	24,024	24	1	20,501	20,526	4,397
(11,906)	4,351	29,993	34,344	34	1	29,309	29,344	6,286
(1,083,092)	395,845	2,728,387	3,124,232	3,090	70	2,666,170	2,669,330	571,780
(347,009)	126,824	874,140	1,000,964	990	22	854,206	855,218	183,191
(305,742)	111,742	770,187	881,929	872	20	752,623	753,515	161,406
(191,393)	69,950	482,133	552,083	546	12	471,138	471,696	101,039
(21,296)	7,783	53,646	61,429	61	1	52,423	52,485	11,242
(521,366)	190,547	1,313,358	1,503,905	1,488	33	1,283,408	1,284,929	275,237
(12,597)	4,604	31,733	36,337	36	1	31,010	31,047	6,650
(7,157)	2,616	18,029	20,645	20	-	17,617	17,637	3,778
(13,092)	4,785	32,980	37,765	37	1	32,228	32,266	6,912
(133,277)	48,710	335,734	384,444	380	9	328,078	328,467	70,359
(61,439)	22,455	154,769	177,224	175	4	151,240	151,419	32,435
(38,514)	14,076	97,020	111,096	110	2	94,808	94,920	20,332
(20,698)	7,565	52,139	59,704	59	1	50,950	51,010	10,927
(22,197)	8,113	55,916	64,029	63	1	54,641	54,705	11,718
(19,108)	6,984	48,134	55,118	55	1	47,037	47,093	10,087
(599,362)	219,053	1,509,836	1,728,889	1,710	38	1,475,406	1,477,154	316,412
(651,318)	238,042	1,640,716	1,878,758	1,858	42	1,603,302	1,605,202	343,840
(78,616)	28,732	198,040	226,772	224	5	193,523	193,752	41,503
(467,703)	170,935	1,178,178	1,349,113	1,334	30	1,151,311	1,152,675	246,907
(552,941)	202,087	1,392,897	1,594,984	1,578	36	1,361,134	1,362,748	291,905
(31,768)	11,611	80,027	91,638	91	2	78,202	78,295	16,771
(936,728)	342,353	2,359,685	2,702,038	2,673	60	2,305,876	2,308,609	494,512
(20,790)	7,598	52,372	59,970	59	1	51,178	51,238	10,976
(30,219)	11,045	76,125	87,170	86	2	74,389	74,477	15,953
(23,941)	8,750	60,310	69,060	68	2	58,935	59,005	12,639
(6,543)	2,391	16,483	18,874	19	-	16,107	16,126	3,454
(8,530)	3,117	21,486	24,603	24	1	20,996	21,021	4,503
(948,328)	346,592	2,388,906	2,735,498	2,706	61	2,334,430	2,337,197	500,636
(237,366)	86,752	597,941	684,693	677	15	584,306	584,998	125,309
(12,312)	4,500	31,015	35,515	35	1	30,307	30,343	6,500
(788)	288	1,985	2,273	2	-	1,940	1,942	416
(14,311)	5,230	36,051	41,281	41	1	35,229	35,271	7,555
(1,413)	516	3,558	4,074	4	-	3,477	3,481	746
(69,783)	25,504	175,788	201,292	199	4	171,780	171,983	36,839
(965)	353	2,430	2,783	3	-	2,374	2,377	509
(4,555)	1,665	11,473	13,138	13	-	11,212	11,225	2,404
(22,044)	8,057	55,531	63,588	63	1	54,264	54,328	11,637
(1,435)	524	3,615	4,139	4	-	3,533	3,537	758
(3,725)	1,361	9,383	10,744	11	-	9,169	9,180	1,966
(2,727,104)	996,695	6,869,773	7,866,468	7,781	175	6,713,116	6,721,072	1,439,678
(962,847)	351,899	2,425,481	2,777,380	2,747	62	2,370,171	2,372,980	508,301
(906,265)	331,219	2,282,948	2,614,167	2,586	58	2,230,888	2,233,532	478,431
(149,914)	54,790	377,644	432,434	428	10	369,032	369,470	79,142
(28,343)	10,359	71,397	81,756	81	2	69,769	69,852	14,962
(90,150)	32,948	227,094	260,042	257	6	221,915	222,178	47,591
(154,935)	56,625	390,293	446,918	442	10	381,392	381,844	81,792

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 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%)
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	961,723	0.108873%	4,020,476	9,866,176
18201	CHEROKEE COUNTY	381,617	0.043201%	1,595,345	3,914,949
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	9,631	0.001090%	40,261	98,799
18206	CHEROKEE CO SOIL & WATER CONS DIST	5,495	0.000622%	22,971	56,371
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	24,718	0.002798%	103,334	253,580
18301	CITY OF CLEGHORN	3,899	0.000441%	16,301	40,004
18302	CITY OF CHEROKEE	125,950	0.014258%	526,531	1,292,097
18303	CITY OF WASHTA	4,848	0.000549%	20,266	49,732
18305	CITY OF MERIDEN	1,668	0.000189%	6,973	17,112
18306	CITY OF MARCUS	23,100	0.002615%	96,568	236,977
18308	CITY OF LARRABEE	3,528	0.000399%	14,748	36,192
18309	CITY OF AURELIA	35,664	0.004037%	149,094	365,874
18310	CITY OF QUIMBY	4,711	0.000533%	19,693	48,327
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	824,683	0.093359%	3,447,578	8,460,295
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	288,035	0.032607%	1,204,129	2,954,912
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	58,779	0.006654%	245,725	603,005
19201	CHICKASAW COUNTY	395,774	0.044804%	1,654,529	4,060,185
19203	CHICKASAW COUNTY AGRI	12,942	0.001465%	54,106	132,774
19301	CITY OF FREDERICKSBURG	31,121	0.003523%	130,100	319,263
19302	CITY OF LAWLER	11,222	0.001270%	46,914	115,125
19303	CITY OF NASHUA	29,072	0.003291%	121,534	298,243
19304	CITY OF NEW HAMPTON	171,640	0.019431%	717,541	1,760,832
19306	CITY OF ALTA VISTA	7,988	0.000904%	33,396	81,953
19308	CITY OF NORTH WASHINGTON	414	0.000047%	1,732	4,251
19309	CITY OF BASSETT	343	0.000039%	1,433	3,517
19311	CITY OF IONIA	4,822	0.000546%	20,159	49,470
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	485,181	0.054926%	2,028,295	4,977,401
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	776,494	0.087904%	3,246,126	7,965,936
20201	CLARKE COUNTY	271,749	0.030764%	1,136,043	2,787,830
20203	CLARKE COUNTY AGRI EXT DIST	7,743	0.000877%	32,369	79,433
20204	CLARKE COUNTY HOSPITAL	1,277,750	0.144649%	5,341,622	13,108,246
20301	CITY OF OSCEOLA	137,016	0.015511%	572,792	1,405,622
20302	CITY OF MURRAY	15,937	0.001804%	66,625	163,497
20303	CITY OF WOODBURN	782	0.000088%	3,268	8,019
20306	CITY OF WELDON	1,155	0.000131%	4,827	11,846
20536	MURRAY COMM SCH DIST	213,990	0.024225%	894,583	2,195,290
20539	CLARKE COMMUNITY SCHOOL DISTRICT	1,028,790	0.116466%	4,300,847	10,554,202
21201	CLAY COUNTY	433,634	0.049090%	1,812,804	4,448,588
21203	CLAY COUNTY AG EXTENSION SERVICE	17,647	0.001998%	73,772	181,036
21207	IOWA LAKES REGIONAL WATER	154,101	0.017445%	644,216	1,580,896
21301	CITY OF EVERLY	22,564	0.002554%	94,328	231,480
21302	SPENCER HOSPITAL	2,873,693	0.325320%	12,013,448	29,480,786
21303	CITY OF SPENCER	368,717	0.041741%	1,541,417	3,782,610
21304	CITY OF ROYAL	8,325	0.000942%	34,803	85,407
21307	CITY OF PETERSON	10,477	0.001186%	43,799	107,481
21308	CITY OF WEBB	1,307	0.000148%	5,464	13,409
21309	CITY OF DICKENS	1,272	0.000144%	5,318	13,050
21310	CITY OF FOSTORIA	3,234	0.000366%	13,518	33,173
21312	WEBB PUBLIC LIBRARY	603	0.000068%	2,522	6,189
21313	CITY OF GREENVILLE	73	0.000008%	304	746
21314	CITY OF ROSSIE	113	0.000013%	474	1,162
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,667,590	0.188782%	6,971,345	17,107,556
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	106,309	0.012035%	444,424	1,090,608
21602	NORTHWEST IA PLAN & DEVELOPMENT	49,758	0.005633%	208,015	510,464
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	31,980	0.003620%	133,694	328,083
21701	SPENCER MUNICIPAL UTILITIES	355,212	0.040212%	1,484,961	3,644,068
22201	CLAYTON COUNTY	442,166	0.050056%	1,848,469	4,536,110
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	17,681	0.002002%	73,916	181,390

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	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
(875,329)	319,913	2,205,016	2,524,929	2,498	56	2,154,733	2,157,287	462,099
(347,335)	126,943	874,962	1,001,905	991	22	855,009	856,022	183,363
(8,765)	3,204	22,081	25,285	25	1	21,577	21,603	4,627
(5,001)	1,828	12,598	14,426	14	-	12,311	12,325	2,640
(22,498)	8,222	56,673	64,895	64	1	55,381	55,446	11,877
(3,549)	1,297	8,940	10,237	10	-	8,737	8,747	1,874
(114,635)	41,897	288,774	330,671	327	7	282,189	282,523	60,518
(4,412)	1,613	11,115	12,728	13	-	10,861	10,874	2,329
(1,518)	555	3,824	4,379	4	-	3,737	3,741	801
(21,025)	7,684	52,963	60,647	60	1	51,755	51,816	11,099
(3,211)	1,174	8,089	9,263	9	-	7,904	7,913	1,695
(32,460)	11,864	81,770	93,634	93	2	79,905	80,000	17,136
(4,288)	1,567	10,801	12,368	12	-	10,554	10,566	2,263
(750,599)	274,327	1,890,812	2,165,139	2,142	48	1,847,694	1,849,884	396,252
(262,160)	95,814	660,401	756,215	748	17	645,341	646,106	138,398
(53,499)	19,553	134,767	154,320	153	3	131,694	131,850	28,243
(360,220)	131,652	907,421	1,039,073	1,028	23	886,728	887,779	190,165
(11,780)	4,305	29,674	33,979	34	1	28,997	29,032	6,219
(28,325)	10,352	71,353	81,705	81	2	69,726	69,809	14,953
(10,214)	3,733	25,730	29,463	29	1	25,143	25,173	5,392
(26,460)	9,671	66,655	76,326	75	2	65,135	65,212	13,969
(156,221)	57,095	393,533	450,628	446	10	384,559	385,015	82,471
(7,271)	2,657	18,316	20,973	21	-	17,898	17,919	3,838
(377)	138	950	1,088	1	-	929	930	199
(312)	114	786	900	1	-	768	769	165
(4,389)	1,604	11,056	12,660	13	-	10,804	10,817	2,317
(441,596)	161,393	1,112,411	1,273,804	1,260	28	1,087,044	1,088,332	233,125
(706,739)	258,297	1,780,326	2,038,623	2,017	45	1,739,728	1,741,790	373,098
(247,337)	90,396	623,059	713,455	706	16	608,851	609,573	130,573
(7,047)	2,576	17,753	20,329	20	-	17,348	17,368	3,720
(1,162,965)	425,037	2,929,594	3,354,631	3,318	75	2,862,788	2,866,181	613,946
(124,707)	45,578	314,146	359,724	356	8	306,982	307,346	65,835
(14,505)	5,301	36,540	41,841	41	1	35,707	35,749	7,658
(711)	260	1,792	2,052	2	-	1,751	1,753	376
(1,051)	384	2,648	3,032	3	-	2,587	2,590	555
(194,766)	71,183	490,631	561,814	556	13	479,442	480,011	102,820
(936,370)	342,222	2,358,785	2,701,007	2,672	60	2,304,995	2,307,727	494,324
(394,679)	144,246	994,226	1,138,472	1,126	25	971,554	972,705	208,357
(16,062)	5,870	40,460	46,330	46	1	39,538	39,585	8,479
(140,257)	51,261	353,318	404,579	400	9	345,261	345,670	74,044
(20,537)	7,506	51,734	59,240	59	1	50,554	50,614	10,842
(2,615,540)	955,920	6,588,733	7,544,653	7,463	168	6,438,485	6,446,116	1,380,781
(335,594)	122,652	845,385	968,037	958	22	826,107	827,087	177,165
(7,577)	2,769	19,088	21,857	22	-	18,652	18,674	4,000
(9,536)	3,485	24,021	27,506	27	1	23,473	23,501	5,034
(1,190)	435	2,997	3,432	3	-	2,929	2,932	628
(1,158)	423	2,917	3,340	3	-	2,850	2,853	611
(2,943)	1,076	7,414	8,490	8	-	7,245	7,253	1,554
(549)	201	1,383	1,584	2	-	1,352	1,354	290
(66)	24	167	191	-	-	163	163	35
(103)	38	260	298	-	-	254	254	54
(1,517,785)	554,716	3,823,410	4,378,126	4,331	97	3,736,221	3,740,649	801,261
(96,759)	35,363	243,743	279,106	276	6	238,184	238,466	51,080
(45,288)	16,552	114,085	130,637	129	3	111,483	111,615	23,908
(29,108)	10,638	73,324	83,962	83	2	71,652	71,737	15,366
(323,302)	118,160	814,422	932,582	922	21	795,850	796,793	170,676
(402,444)	147,084	1,013,786	1,160,870	1,148	26	990,668	991,842	212,456
(16,093)	5,882	40,539	46,421	46	1	39,615	39,662	8,496

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, 2024

Employer ID #	Employer Name	2024 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%)
22301	CITY OF FARMERSBURG	4,712	0.000533%	19,698	48,339
22302	CITY OF GUTTENBERG	70,941	0.008031%	296,566	727,768
22303	CITY OF STRAWBERRY POINT	33,409	0.003782%	139,667	342,740
22305	CITY OF LUANA	8,487	0.000961%	35,479	87,065
22306	CITY OF ELKADER	38,011	0.004303%	158,904	389,947
22308	CITY OF MONONA	25,029	0.002833%	104,635	256,772
22309	CITY OF MCGREGOR	32,782	0.003711%	137,045	336,306
22311	CITY OF GARNAVILLO	18,079	0.002047%	75,578	185,466
22312	CITY OF MARQUETTE	24,470	0.002770%	102,295	251,030
22313	CITY OF VOLGA	8,448	0.000956%	35,315	86,662
22316	CITY OF ST OLAF	2,003	0.000227%	8,375	20,553
22319	CITY OF OSTERDOCK	124	0.000014%	518	1,271
22320	CITY OF ELKPORT	65	0.000007%	273	671
22323	CITY OF NORTH BUENA VISTA	341	0.000039%	1,425	3,498
22324	GUTTENBERG MUNIC HOSP	1,094,118	0.123861%	4,573,949	11,224,390
22327	CITY OF CLAYTON	722	0.000082%	3,017	7,403
22329	CITY OF GARBER	589	0.000067%	2,460	6,037
22402	CASS TOWNSHIP - CLAYTON COUNTY	680	0.000077%	2,841	6,973
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	624,035	0.070645%	2,608,772	6,401,879
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	369,629	0.041844%	1,545,232	3,791,971
22569	STARMONT COMMUNITY SCHOOL DISTRICT	506,055	0.057289%	2,115,560	5,191,547
22601	AEA 1 - KEYSTONE	1,576,397	0.178458%	6,590,116	16,172,026
22701	MCGREGOR MUNICIPAL UTILITIES	15,519	0.001757%	64,879	159,211
23201	CLINTON COUNTY	823,962	0.093278%	3,444,567	8,452,905
23203	CLINTON CO ASSESSOR'S OFFICE	43,127	0.004882%	180,294	442,437
23204	CLINTON COUNTY AGRI	15,989	0.001810%	66,843	164,032
23206	CLINTON CO SOIL & WATER CONS DISTRICT	71	0.000008%	296	726
23301	CITY OF WHEATLAND	18,453	0.002089%	77,143	189,307
23303	CITY OF DEWITT	163,136	0.018468%	681,987	1,673,584
23306	CITY OF CHARLOTTE	8,345	0.000945%	34,887	85,613
23307	CITY OF CLINTON	623,919	0.070632%	2,608,288	6,400,691
23310	CITY OF LOST NATION	5,889	0.000667%	24,619	60,414
23311	CITY OF GOOSE LAKE	3,638	0.000412%	15,209	37,323
23312	CITY OF GRAND MOUND	14,464	0.001637%	60,466	148,383
23313	CITY OF CALAMUS	8,048	0.000911%	33,644	82,562
23315	CITY OF DELMAR	10,356	0.001172%	43,293	106,240
23316	CITY OF CAMANCHE	77,981	0.008828%	325,998	799,993
23318	CITY OF TORONTO	227	0.000026%	947	2,324
23319	CITY OF WELTON	1,825	0.000207%	7,628	18,720
23320	CITY OF LOW MOOR	3,273	0.000370%	13,681	33,572
23321	CITY OF ANDOVER	793	0.000090%	3,315	8,135
23322	CALAMUS PUB LIBRARY	726	0.000082%	3,036	7,450
23328	CITY OF CLINTON IA HOUSING AUTH	82,379	0.009326%	344,385	845,116
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	682,566	0.077271%	2,853,461	7,002,343
23570	CALAMUS WHEATLAND CSD	363,604	0.041162%	1,520,044	3,730,161
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,590,481	0.293259%	10,829,481	26,575,352
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	1,149,361	0.130115%	4,804,893	11,791,122
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	588,819	0.066658%	2,461,552	6,040,605
23577	DELWOOD COMM SCH DIST	138,652	0.015696%	579,633	1,422,408
23602	CLINTON CO AREA SOLID WASTE AGCY	37,070	0.004197%	154,971	380,295
23701	ELWOOD COMMUNITY SANITARY DISTRICT	336	0.000038%	1,404	3,446
24201	CRAWFORD COUNTY	545,016	0.061699%	2,278,436	5,591,242
24203	CRAWFORD COUNTY AGRI	12,866	0.001457%	53,787	131,992
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,524,530	0.172587%	6,373,286	15,639,930
24301	CITY OF DENISON	160,987	0.018225%	673,005	1,651,542
24302	CITY OF WESTSIDE	6,910	0.000782%	28,886	70,887
24303	CITY OF MANILLA	39,887	0.004515%	166,746	409,193
24305	CITY OF CHARTER OAK	12,735	0.001442%	53,237	130,641

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	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
(4,289)	1,567	10,803	12,370	12	-	10,557	10,569	2,264
(64,568)	23,598	162,651	186,249	184	4	158,942	159,130	34,086
(30,408)	11,113	76,600	87,713	87	2	74,853	74,942	16,053
(7,724)	2,823	19,458	22,281	22	-	19,015	19,037	4,078
(34,596)	12,644	87,150	99,794	99	2	85,163	85,264	18,264
(22,781)	8,326	57,387	65,713	65	1	56,078	56,144	12,026
(29,837)	10,905	75,162	86,067	85	2	73,448	73,535	15,751
(16,455)	6,014	41,450	47,464	47	1	40,505	40,553	8,687
(22,271)	8,140	56,103	64,243	64	1	54,824	54,889	11,757
(7,689)	2,810	19,368	22,178	22	-	18,927	18,949	4,059
(1,823)	666	4,593	5,259	5	-	4,489	4,494	963
(113)	41	284	325	-	-	278	278	60
(60)	22	150	172	-	-	147	147	31
(310)	113	782	895	1	-	764	765	164
(995,829)	363,953	2,508,566	2,872,519	2,841	64	2,451,362	2,454,267	525,713
(657)	240	1,655	1,895	2	-	1,617	1,619	347
(536)	196	1,349	1,545	2	-	1,319	1,321	283
(619)	226	1,558	1,784	2	-	1,523	1,525	327
(567,976)	207,582	1,430,772	1,638,354	1,621	36	1,398,145	1,399,802	299,843
(336,424)	122,955	847,477	970,432	960	22	828,151	829,133	177,603
(460,595)	168,337	1,160,271	1,328,608	1,314	30	1,133,813	1,135,157	243,155
(1,434,784)	524,381	3,614,326	4,138,707	4,094	92	3,531,905	3,536,091	757,444
(14,125)	5,162	35,583	40,745	40	1	34,771	34,812	7,457
(749,943)	274,087	1,889,160	2,163,247	2,140	48	1,846,080	1,848,268	395,906
(39,253)	14,346	98,881	113,227	112	3	96,626	96,741	20,722
(14,553)	5,319	36,660	41,979	42	1	35,824	35,867	7,683
(64)	24	162	186	-	-	159	159	34
(16,795)	6,138	42,309	48,447	48	1	41,344	41,393	8,866
(148,481)	54,266	374,033	428,299	424	10	365,504	365,938	78,385
(7,596)	2,776	19,134	21,910	22	-	18,698	18,720	4,010
(567,870)	207,544	1,430,506	1,638,050	1,620	36	1,397,885	1,399,541	299,787
(5,360)	1,959	13,502	15,461	15	-	13,194	13,209	2,830
(3,311)	1,210	8,341	9,551	9	-	8,151	8,160	1,748
(13,165)	4,811	33,163	37,974	38	1	32,406	32,445	6,950
(7,325)	2,677	18,452	21,129	21	-	18,031	18,052	3,867
(9,426)	3,445	23,744	27,189	27	1	23,202	23,230	4,976
(70,975)	25,940	178,792	204,732	203	5	174,715	174,923	37,469
(206)	75	519	594	1	-	508	509	109
(1,661)	607	4,184	4,791	5	-	4,088	4,093	877
(2,979)	1,089	7,503	8,592	8	-	7,332	7,340	1,572
(722)	264	1,818	2,082	2	-	1,777	1,779	381
(661)	242	1,665	1,907	2	-	1,627	1,629	349
(74,979)	27,403	188,877	216,280	214	5	184,570	184,789	39,582
(621,249)	227,052	1,564,971	1,792,023	1,773	40	1,529,284	1,531,097	327,966
(330,940)	120,951	833,663	954,614	944	21	814,652	815,617	174,708
(2,357,769)	861,711	5,939,391	6,801,102	6,727	151	5,803,950	5,810,828	1,244,701
(1,046,110)	382,329	2,635,227	3,017,556	2,985	67	2,575,134	2,578,186	552,257
(535,923)	195,868	1,350,030	1,545,898	1,529	34	1,319,244	1,320,807	282,922
(126,196)	46,122	317,897	364,019	360	8	310,648	311,016	66,621
(33,740)	12,331	84,993	97,324	96	2	83,055	83,153	17,812
(306)	112	770	882	1	-	752	753	161
(496,056)	181,297	1,249,600	1,430,897	1,415	32	1,221,105	1,222,552	261,875
(11,710)	4,280	29,499	33,779	33	1	28,826	28,860	6,182
(1,387,577)	507,128	3,495,406	4,002,534	3,959	89	3,415,698	3,419,746	732,522
(146,525)	53,552	369,107	422,659	418	9	360,690	361,117	77,353
(6,289)	2,299	15,843	18,142	18	-	15,481	15,499	3,320
(36,304)	13,268	91,451	104,719	104	2	89,366	89,472	19,165
(11,591)	4,236	29,197	33,433	33	1	28,532	28,566	6,119

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, 2024

Employer ID #	Employer Name	2024 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%)
24306	CITY OF DOW CITY	15,358	0.001739%	64,204	157,556
24307	CITY OF VAIL	6,103	0.000691%	25,514	62,610
24308	CITY OF DELOIT	4,996	0.000566%	20,885	51,251
24310	CITY OF SCHLESWIG	11,160	0.001263%	46,655	114,492
24311	CITY OF ARION	208	0.000024%	868	2,131
24312	CITY OF RICKETTS	2,344	0.000265%	9,800	24,049
24315	CITY OF KIRON	3,255	0.000368%	13,606	33,388
24317	CITY OF ASPINWALL	170	0.000019%	710	1,743
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,797,683	0.203509%	7,515,200	18,442,165
24539	SCHLESWIG COMM SCH DIST	137,359	0.015550%	574,229	1,409,148
24540	AR WE VA COMM SCH DIST	163,759	0.018539%	684,593	1,679,979
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	169,511	0.019190%	708,638	1,738,985
24701	DENISON MUNICIPAL UTILITIES	207,147	0.023450%	865,978	2,125,094
25201	DALLAS COUNTY	1,354,353	0.153321%	5,661,861	13,894,106
25203	DALLAS COUNTY AGRI	28,656	0.003244%	119,797	293,979
25204	DALLAS COUNTY HOSPITAL	746,480	0.084506%	3,120,651	7,658,021
25301	CITY OF WOODWARD	31,887	0.003610%	133,302	327,121
25302	CITY OF DAWSON	2,447	0.000277%	10,231	25,107
25303	CITY OF MINBURN	6,161	0.000697%	25,754	63,200
25304	CITY OF REDFIELD	20,546	0.002326%	85,894	210,783
25305	CITY OF VAN METER	40,384	0.004572%	168,823	414,289
25306	CITY OF DALLAS CENTER	46,202	0.005230%	193,146	473,977
25308	CITY OF PERRY	236,418	0.026764%	988,345	2,425,381
25311	CITY OF DEXTER	13,179	0.001492%	55,094	135,199
25312	CITY OF ADEL	158,690	0.017965%	663,402	1,627,977
25314	CITY OF GRANGER	57,561	0.006516%	240,635	590,514
25315	CITY OF WAUKEE	842,783	0.095408%	3,523,246	8,645,983
25316	CITY OF LINDEN	4,038	0.000457%	16,883	41,429
25318	CITY OF DE SOTO	27,202	0.003079%	113,719	279,064
25320	CITY OF BOUTON	3,068	0.000347%	12,826	31,474
25545	VAN METER COMMUNITY SCHOOL DISTRICT	667,341	0.075547%	2,789,811	6,846,147
25546	WAUKEE COMMUNITY SCHOOL DIST	9,753,460	1.104154%	40,774,255	100,059,290
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	2,533,669	0.286828%	10,591,979	25,992,527
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,427,981	0.161657%	5,969,662	14,649,444
25556	WOODWARD-GRANGER CSD	994,823	0.112620%	4,158,848	10,205,738
25559	ADEL-DESOTO-MINBURN CSD	1,598,218	0.180929%	6,681,336	16,395,878
25701	PERRY WATER WORKS	61,605	0.006974%	257,540	631,998
25702	XENIA RURAL WATER DISTRICT	186,788	0.021146%	780,864	1,916,225
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	25,820	0.002923%	107,941	264,885
26201	DAVIS COUNTY	225,116	0.025485%	941,096	2,309,432
26203	DAVIS COUNTY HOSPITAL	1,121,042	0.126909%	4,686,504	11,500,597
26204	DAVIS COUNTY AGRI	3,747	0.000424%	15,665	38,442
26301	CITY OF BLOOMFIELD	128,970	0.014600%	539,158	1,323,084
26303	CITY OF FLORIS	433	0.000049%	1,812	4,446
26304	CITY OF DRAKESVILLE	590	0.000067%	2,467	6,053
26305	CITY OF PULASKI	1,665	0.000188%	6,960	17,079
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	1,095,682	0.124038%	4,580,488	11,240,436
27201	DECATUR COUNTY	243,909	0.027612%	1,019,657	2,502,221
27203	DECATUR COUNTY AGRI	3,488	0.000395%	14,583	35,785
27204	DECATUR COUNTY HOSPITAL	565,171	0.063981%	2,362,693	5,798,006
27301	CITY OF LAMONI	41,341	0.004680%	172,825	424,109
27302	CITY OF LEON	42,961	0.004863%	179,598	440,729
27305	CITY OF DAVIS CITY	833	0.000094%	3,481	8,542
27306	CITY OF GARDEN GROVE	2,437	0.000276%	10,187	25,000
27312	CITY OF GRAND RIVER	1,860	0.000211%	7,776	19,082
27313	CITY OF DECATUR	2,047	0.000232%	8,556	20,996
27314	CITY OF VAN WERT	680	0.000077%	2,841	6,973
27316	LOW RENT HOUSING AGENCY OF LEON	10,468	0.001185%	43,760	107,386

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	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
(13,978)	5,109	35,213	40,322	40	1	34,410	34,451	7,379
(5,555)	2,030	13,993	16,023	16	-	13,674	13,690	2,932
(4,547)	1,662	11,454	13,116	13	-	11,193	11,206	2,400
(10,158)	3,712	25,588	29,300	29	1	25,004	25,034	5,362
(189)	69	476	545	1	-	465	466	100
(2,134)	780	5,375	6,155	6	-	5,252	5,258	1,126
(2,962)	1,083	7,462	8,545	8	-	7,292	7,300	1,564
(155)	57	390	447	-	-	381	381	82
(1,636,192)	597,991	4,121,685	4,719,676	4,669	105	4,027,695	4,032,469	863,769
(125,020)	45,692	314,934	360,626	357	8	307,752	308,117	66,000
(149,048)	54,474	375,463	429,937	425	10	366,901	367,336	78,685
(154,283)	56,387	388,650	445,037	440	10	379,787	380,237	81,448
(188,539)	68,907	474,942	543,849	538	12	464,112	464,662	99,532
(1,232,687)	450,519	3,105,228	3,555,747	3,517	79	3,034,417	3,038,013	650,753
(26,082)	9,532	65,702	75,234	74	2	64,204	64,280	13,769
(679,421)	248,313	1,711,510	1,959,823	1,939	44	1,672,481	1,674,464	358,676
(29,022)	10,607	73,109	83,716	83	2	71,442	71,527	15,321
(2,227)	814	5,611	6,425	6	-	5,483	5,489	1,176
(5,607)	2,049	14,125	16,174	16	-	13,803	13,819	2,960
(18,701)	6,835	47,108	53,943	53	1	46,034	46,088	9,872
(36,756)	13,433	92,591	106,024	105	2	90,479	90,586	19,404
(42,051)	15,369	105,930	121,299	120	3	103,515	103,638	22,199
(215,180)	78,643	542,054	620,697	614	14	529,693	530,321	113,597
(11,995)	4,384	30,216	34,600	34	1	29,527	29,562	6,332
(144,434)	52,787	363,841	416,628	412	9	355,544	355,965	76,249
(52,390)	19,148	131,975	151,123	149	3	128,966	129,118	27,658
(767,073)	280,348	1,932,312	2,212,660	2,189	49	1,888,248	1,890,486	404,949
(3,676)	1,343	9,259	10,602	10	-	9,048	9,058	1,940
(24,759)	9,049	62,369	71,418	71	2	60,947	61,020	13,070
(2,792)	1,021	7,034	8,055	8	-	6,874	6,882	1,474
(607,391)	221,988	1,530,062	1,752,050	1,733	39	1,495,171	1,496,943	320,651
(8,877,275)	3,244,442	22,362,496	25,606,938	25,329	570	21,852,547	21,878,446	4,686,442
(2,306,061)	842,813	5,809,134	6,651,947	6,580	148	5,676,663	5,683,391	1,217,403
(1,299,701)	475,011	3,274,040	3,749,051	3,708	83	3,199,380	3,203,171	686,131
(905,455)	330,923	2,280,905	2,611,828	2,584	58	2,228,892	2,231,534	478,003
(1,454,645)	531,640	3,664,355	4,195,995	4,151	93	3,580,794	3,585,038	767,928
(56,071)	20,493	141,247	161,740	160	4	138,026	138,190	29,601
(170,008)	62,134	428,262	490,396	485	11	418,496	418,992	89,750
(23,501)	8,589	59,200	67,789	67	2	57,850	57,919	12,406
(204,893)	74,884	516,141	591,025	585	13	504,371	504,969	108,166
(1,020,335)	372,909	2,570,297	2,943,206	2,911	66	2,511,684	2,514,661	538,649
(3,411)	1,246	8,591	9,837	10	-	8,396	8,406	1,800
(117,384)	42,901	295,699	338,600	335	8	288,956	289,299	61,969
(394)	144	994	1,138	1	-	971	972	208
(537)	196	1,353	1,549	2	-	1,322	1,324	283
(1,515)	554	3,817	4,371	4	-	3,730	3,734	800
(997,253)	364,473	2,512,153	2,876,626	2,845	64	2,454,866	2,457,775	526,464
(221,997)	81,135	559,228	640,363	633	14	546,475	547,122	117,196
(3,175)	1,160	7,998	9,158	9	-	7,815	7,824	1,676
(514,400)	188,001	1,295,811	1,483,812	1,468	33	1,266,261	1,267,762	271,559
(37,627)	13,752	94,785	108,537	107	2	92,624	92,733	19,864
(39,102)	14,291	98,500	112,791	112	3	96,254	96,369	20,642
(758)	277	1,909	2,186	2	-	1,866	1,868	400
(2,218)	811	5,587	6,398	6	-	5,460	5,466	1,171
(1,693)	619	4,265	4,884	5	-	4,167	4,172	894
(1,863)	681	4,692	5,373	5	-	4,585	4,590	983
(619)	226	1,558	1,784	2	-	1,523	1,525	327
(9,527)	3,482	24,000	27,482	27	1	23,453	23,481	5,030

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, 2024

Employer ID #	Employer Name	2024 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%)
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	169,499	0.019188%	708,589	1,738,864
27555	LAMONI COMM SCH DIST	250,521	0.028361%	1,047,301	2,570,057
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	512,457	0.058013%	2,142,321	5,257,218
27701	LAMONI MUNICIPAL UTILITIES	69,077	0.007820%	288,776	708,652
28201	DELAWARE COUNTY	455,362	0.051550%	1,903,638	4,671,494
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	17,037	0.001929%	71,221	174,776
28204	REGIONAL MEDICAL CENTER	2,937,782	0.332576%	12,281,370	30,138,262
28207	DELAWARE CO SOIL & WATER CONS DIST	1,947	0.000220%	8,139	19,972
28301	CITY OF EDGEWOOD	24,992	0.002829%	104,477	256,386
28302	CITY OF HOPKINTON	15,750	0.001783%	65,844	161,580
28303	CITY OF COLESBURG	9,463	0.001071%	39,561	97,082
28304	CITY OF MANCHESTER	156,067	0.017668%	652,437	1,601,068
28305	CITY OF EARLVILLE	19,296	0.002184%	80,665	197,952
28309	CITY OF DELHI	8,957	0.001014%	37,443	91,885
28310	CITY OF RYAN	9,235	0.001045%	38,606	94,739
28312	CITY OF GREELEY	2,658	0.000301%	11,111	27,267
28314	CITY OF DELAWARE	2,355	0.000267%	9,844	24,156
28315	CITY OF MASONVILLE	1,511	0.000171%	6,315	15,498
28317	CITY OF DUNDEE	1,657	0.000188%	6,925	16,995
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	510,061	0.057742%	2,132,307	5,232,643
28535	WEST DELAWARE COUNTY COMM SCH DIST	968,700	0.109663%	4,049,642	9,937,750
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	386,862	0.043795%	1,617,272	3,968,757
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	11,808	0.001337%	49,363	121,137
28701	HOPKINTON MUNICIPAL UTILITIES	11,847	0.001341%	49,525	121,534
29201	DES MOINES COUNTY	615,816	0.069714%	2,574,414	6,317,566
29204	DES MOINES COUNTY AGRI	15,075	0.001707%	63,019	154,648
29302	CITY OF MEDIAPOLIS	30,216	0.003421%	126,316	309,978
29303	CITY OF BURLINGTON	769,229	0.087082%	3,215,757	7,891,410
29305	CITY OF WEST BURLINGTON	104,199	0.011796%	435,602	1,068,959
29306	CITY OF DANVILLE	19,278	0.002182%	80,591	197,769
29307	CITY OF MIDDLETOWN	7,879	0.000892%	32,936	80,825
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	41,753	0.004727%	174,548	428,337
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	583,109	0.066012%	2,437,681	5,982,025
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	491,832	0.055679%	2,056,100	5,045,632
29543	MEDIAPOLIS COMM SCH DIST	702,817	0.079563%	2,938,119	7,210,091
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,773,785	0.314010%	11,595,784	28,455,846
29546	SOUTHEASTERN COMMUNITY COLLEGE	931,126	0.105409%	3,892,563	9,552,281
29603	SOUTHEAST IOWA REGIONAL HOUSING	4,619	0.000523%	19,309	47,383
29604	DES MOINES CO REG SOLID WASTE COMM	116,239	0.013159%	485,935	1,192,475
29701	BURLINGTON MUNICIPAL WATERWORKS	105,459	0.011939%	440,869	1,081,884
30201	DICKINSON COUNTY	457,454	0.051787%	1,912,383	4,692,954
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	16,480	0.001866%	68,894	169,064
30204	LAKES REGIONAL HEALTHCARE	1,528,614	0.173049%	6,390,357	15,681,822
30207	DICKINSON CO SOIL & WATER CONS DIST	5,959	0.000675%	24,913	61,136
30301	CITY OF SPIRIT LAKE	171,620	0.019428%	717,456	1,760,624
30302	CITY OF ARNOLDS PARK	59,195	0.006701%	247,464	607,272
30303	CITY OF TERRIL	6,674	0.000756%	27,902	68,471
30304	CITY OF SUPERIOR	4,399	0.000498%	18,392	45,134
30305	CITY OF LAKE PARK	25,937	0.002936%	108,428	266,081
30306	CITY OF OKOBOJI	34,780	0.003937%	145,397	356,802
30307	CITY OF MILFORD	71,305	0.008072%	298,090	731,507
30310	IOWA GREAT LAKES SANITARY DISTRICT	110,677	0.012529%	462,686	1,135,423
30313	CITY OF ORLEANS	2,855	0.000323%	11,934	29,286
30314	CITY OF WAHPETON	24,455	0.002768%	102,234	250,881
30315	CITY OF WEST OKOBOJI	15,632	0.001770%	65,348	160,362
30317	L H A OF SPIRIT LAKE	5,937	0.000672%	24,819	60,906
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	5,353	0.000606%	22,380	54,920
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	934,019	0.105737%	3,904,657	9,581,960

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	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
(154,272)	56,383	388,623	445,006	440	10	379,761	380,211	81,443
(228,016)	83,335	574,388	657,723	651	15	561,290	561,956	120,373
(466,421)	170,466	1,174,949	1,345,415	1,331	30	1,148,155	1,149,516	246,231
(62,872)	22,978	158,378	181,356	179	4	154,767	154,950	33,191
(414,456)	151,474	1,044,044	1,195,518	1,183	27	1,020,236	1,021,446	218,797
(15,506)	5,667	39,061	44,728	44	1	38,170	38,215	8,186
(2,673,871)	977,239	6,735,674	7,712,913	7,629	172	6,582,075	6,589,876	1,411,575
(1,772)	648	4,464	5,112	5	-	4,362	4,367	935
(22,747)	8,313	57,300	65,613	65	1	55,994	56,060	12,008
(14,335)	5,239	36,112	41,351	41	1	35,288	35,330	7,568
(8,613)	3,148	21,697	24,845	25	1	21,202	21,228	4,547
(142,047)	51,915	357,827	409,742	405	9	349,667	350,081	74,989
(17,562)	6,419	44,241	50,660	50	1	43,232	43,283	9,271
(8,152)	2,979	20,536	23,515	23	1	20,067	20,091	4,304
(8,405)	3,072	21,173	24,245	24	1	20,691	20,716	4,437
(2,419)	884	6,094	6,978	7	-	5,955	5,962	1,277
(2,143)	783	5,399	6,182	6	-	5,276	5,282	1,131
(1,375)	503	3,464	3,967	4	-	3,385	3,389	726
(1,508)	551	3,798	4,349	4	-	3,712	3,716	796
(464,241)	169,669	1,169,456	1,339,125	1,325	30	1,142,788	1,144,143	245,080
(881,679)	322,233	2,221,012	2,543,245	2,516	57	2,170,365	2,172,938	465,451
(352,109)	128,688	886,987	1,015,675	1,005	23	866,760	867,788	185,883
(10,747)	3,928	27,073	31,001	31	1	26,456	26,488	5,674
(10,783)	3,941	27,162	31,103	31	1	26,543	26,575	5,692
(560,495)	204,848	1,411,928	1,616,776	1,599	36	1,379,731	1,381,366	295,894
(13,720)	5,015	34,563	39,578	39	1	33,775	33,815	7,243
(27,501)	10,051	69,278	79,329	78	2	67,698	67,778	14,518
(700,127)	255,880	1,763,671	2,019,551	1,998	45	1,723,452	1,725,495	369,607
(94,838)	34,661	238,904	273,565	271	6	233,456	233,733	50,066
(17,546)	6,413	44,200	50,613	50	1	43,192	43,243	9,263
(7,171)	2,621	18,064	20,685	20	-	17,652	17,672	3,786
(38,002)	13,889	95,730	109,619	108	2	93,547	93,657	20,062
(530,726)	193,968	1,336,937	1,530,905	1,514	34	1,306,450	1,307,998	280,178
(447,649)	163,606	1,127,661	1,291,267	1,277	29	1,101,946	1,103,252	236,321
(639,680)	233,789	1,611,401	1,845,190	1,825	41	1,574,655	1,576,521	337,697
(2,524,607)	922,686	6,359,667	7,282,353	7,203	162	6,214,642	6,222,007	1,332,777
(847,480)	309,735	2,134,863	2,444,598	2,418	54	2,086,180	2,088,652	447,397
(4,204)	1,536	10,590	12,126	12	-	10,348	10,360	2,219
(105,797)	38,666	266,509	305,175	302	7	260,432	260,741	55,852
(95,985)	35,080	241,793	276,873	274	6	236,279	236,559	50,672
(416,360)	152,170	1,048,840	1,201,010	1,188	27	1,024,922	1,026,137	219,802
(14,999)	5,482	37,785	43,267	43	1	36,923	36,967	7,918
(1,391,294)	508,486	3,504,769	4,013,255	3,970	89	3,424,847	3,428,906	734,484
(5,424)	1,982	13,664	15,646	15	-	13,352	13,367	2,863
(156,203)	57,089	393,486	450,575	446	10	384,513	384,969	82,462
(53,877)	19,691	135,721	155,412	154	3	132,626	132,783	28,443
(6,075)	2,220	15,303	17,523	17	-	14,954	14,971	3,207
(4,004)	1,463	10,087	11,550	11	-	9,857	9,868	2,114
(23,607)	8,628	59,467	68,095	67	2	58,111	58,180	12,462
(31,656)	11,569	79,743	91,312	90	2	77,924	78,016	16,711
(64,899)	23,719	163,486	187,205	185	4	159,758	159,947	34,261
(100,735)	36,816	253,758	290,574	287	6	247,972	248,265	53,179
(2,598)	950	6,545	7,495	7	-	6,396	6,403	1,372
(22,258)	8,135	56,070	64,205	64	1	54,791	54,856	11,750
(14,227)	5,200	35,840	41,040	41	1	35,022	35,064	7,511
(5,404)	1,975	13,612	15,587	15	-	13,302	13,317	2,853
(4,873)	1,781	12,274	14,055	14	-	11,994	12,008	2,572
(850,113)	310,697	2,141,496	2,452,193	2,426	55	2,092,661	2,095,142	448,787

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, 2024

Employer ID #	Employer Name	2024 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%)
30528	HARRIS LAKE PARK COMM SCH DIST	242,940	0.027502%	1,015,606	2,492,280
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	890,289	0.100786%	3,721,846	9,133,343
30602	CENTRAL WATER SYSTEM APK OKJ	20,421	0.002312%	85,369	209,494
30701	MILFORD MUNICIPAL UTILITIES	71,573	0.008103%	299,211	734,258
30702	LAKE PARK MUNICIPAL UTILITIES	42,579	0.004820%	177,999	436,807
31201	DUBUQUE COUNTY	1,715,268	0.194179%	7,170,664	17,596,681
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	35,852	0.004059%	149,877	367,796
31204	DUBUQUE COUNTY ASSESSOR	47,295	0.005354%	197,717	485,193
31205	CITY ASSESSORS OFFICE DUBUQUE CO	41,052	0.004647%	171,619	421,151
31209	DUBUQUE SOIL & WATER CONS DIST	22,358	0.002531%	93,469	229,371
31301	CITY OF CASCADE	40,364	0.004569%	168,742	414,090
31302	CITY OF WORTHINGTON	11,405	0.001291%	47,679	117,003
31303	CITY OF FARLEY	35,745	0.004047%	149,430	366,698
31305	CITY OF DUBUQUE	3,093,312	0.350183%	12,931,561	31,733,819
31306	CITY OF DYERSVILLE	100,896	0.011422%	421,795	1,035,077
31307	CITY OF EPWORTH	28,844	0.003265%	120,582	295,907
31308	CITY OF NEW VIENNA	10,175	0.001152%	42,539	104,389
31310	CITY OF BANKSTON	229	0.000026%	957	2,348
31311	CITY OF PEOSTA	75,210	0.008514%	314,414	771,565
31312	CITY OF CENTRALIA	142	0.000016%	592	1,453
31313	CITY OF LUXEMBURG	4,785	0.000542%	20,002	49,085
31314	CITY OF BERNARD	1,945	0.000220%	8,130	19,950
31316	CITY OF SHERRILL	1,216	0.000138%	5,085	12,479
31317	CITY OF GRAF	175	0.000020%	730	1,792
31318	CITY OF HOLY CROSS	3,540	0.000401%	14,801	36,321
31319	CITY OF ASBURY	109,738	0.012423%	458,760	1,125,790
31320	CITY OF RICKARDSVILLE	1,066	0.000121%	4,455	10,933
31321	CITY OF ZWINGLE	602	0.000068%	2,516	6,174
31322	CITY OF DURANGO	109	0.000012%	454	1,114
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	8,439,676	0.955425%	35,281,991	86,581,375
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,673,817	0.302693%	11,177,869	27,430,290
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	371,554	0.042062%	1,553,278	3,811,717
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	32,065	0.003630%	134,049	328,953
32201	EMMET COUNTY	317,965	0.035996%	1,329,250	3,261,955
32203	EMMET CO AGR EXT DIST	7,612	0.000862%	31,822	78,091
32301	CITY OF ARMSTRONG	15,446	0.001749%	64,570	158,454
32302	CITY OF RINGSTED	10,920	0.001236%	45,649	112,022
32303	CITY OF ESTHERVILLE	257,580	0.029160%	1,076,813	2,642,479
32307	CITY OF DOLLIVER	566	0.000064%	2,368	5,811
32308	CITY OF WALLINGFORD	1,255	0.000142%	5,247	12,876
32309	CITY OF GRUVER	472	0.000053%	1,973	4,842
32521	ESTHERVILLE LINCOLN CENTRAL CSD	976,955	0.110598%	4,084,152	10,022,437
32525	IOWA LAKES COMMUNITY COLLEGE	719,392	0.081440%	3,007,411	7,380,134
32601	EMMET COUNTY COUNCIL GOVTS	10,426	0.001180%	43,587	106,962
33201	FAYETTE COUNTY	555,374	0.062872%	2,321,734	5,697,494
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	16,858	0.001908%	70,475	172,945
33301	CITY OF OELWEIN	194,790	0.022051%	814,316	1,998,318
33302	CITY OF WEST UNION	60,202	0.006815%	251,672	617,598
33303	CITY OF WAUCOMA	3,693	0.000418%	15,439	37,887
33305	CITY OF FAYETTE	30,551	0.003459%	127,720	313,422
33306	CITY OF CLERMONT	13,064	0.001479%	54,613	134,020
33307	CITY OF ELGIN	13,336	0.001510%	55,752	136,814
33308	CITY OF HAWKEYE	9,991	0.001131%	41,765	102,491
33309	CITY OF WESTGATE	4,031	0.000456%	16,853	41,357
33310	CITY OF ARLINGTON	10,896	0.001234%	45,552	111,784
33311	CITY OF MAYNARD	13,110	0.001484%	54,805	134,491
33316	CITY OF RANDALIA	136	0.000015%	568	1,395
33317	CITY OF ST LUCAS	1,558	0.000176%	6,512	15,981

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	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
(221,115)	80,813	557,006	637,819	631	14	544,304	544,949	116,730
(810,311)	296,150	2,041,233	2,337,383	2,312	52	1,994,685	1,997,049	427,775
(18,586)	6,793	46,820	53,613	53	1	45,753	45,807	9,812
(65,143)	23,808	164,101	187,909	186	4	160,359	160,549	34,390
(38,754)	14,164	97,623	111,787	111	2	95,397	95,510	20,459
(1,561,180)	570,576	3,932,725	4,503,301	4,454	100	3,843,044	3,847,598	824,170
(32,631)	11,926	82,200	94,126	93	2	80,325	80,420	17,226
(43,046)	15,732	108,437	124,169	123	3	105,964	106,090	22,725
(37,365)	13,656	94,124	107,780	107	2	91,978	92,087	19,725
(20,350)	7,437	51,263	58,700	58	1	50,094	50,153	10,743
(36,738)	13,427	92,546	105,973	105	2	90,436	90,543	19,395
(10,381)	3,794	26,149	29,943	30	1	25,553	25,584	5,480
(32,533)	11,890	81,954	93,844	93	2	80,085	80,180	17,175
(2,815,429)	1,028,975	7,092,269	8,121,244	8,033	181	6,930,539	6,938,753	1,486,306
(91,832)	33,563	231,332	264,895	262	6	226,057	226,325	48,480
(26,253)	9,595	66,133	75,728	75	2	64,625	64,702	13,859
(9,261)	3,385	23,330	26,715	26	1	22,798	22,825	4,889
(208)	76	525	601	1	-	513	514	110
(68,453)	25,018	172,439	197,457	195	4	168,507	168,706	36,138
(129)	47	325	372	-	-	317	317	68
(4,355)	1,592	10,970	12,562	12	-	10,720	10,732	2,299
(1,770)	647	4,459	5,106	5	-	4,357	4,362	934
(1,107)	405	2,789	3,194	3	-	2,725	2,728	584
(159)	58	400	458	-	-	391	391	84
(3,222)	1,178	8,117	9,295	9	-	7,932	7,941	1,701
(99,880)	36,504	251,606	288,110	285	6	245,868	246,159	52,728
(970)	355	2,444	2,799	3	-	2,388	2,391	512
(548)	200	1,380	1,580	2	-	1,348	1,350	289
(99)	36	249	285	-	-	243	243	52
(7,681,512)	2,807,418	19,350,284	22,157,702	21,917	493	18,909,024	18,931,434	4,055,182
(2,433,619)	889,432	6,130,463	7,019,895	6,944	156	5,990,665	5,997,765	1,284,743
(338,176)	123,596	851,890	975,486	965	22	832,464	833,451	178,528
(29,185)	10,666	73,518	84,184	83	2	71,842	71,927	15,407
(289,401)	105,770	729,022	834,792	826	19	712,398	713,243	152,779
(6,928)	2,532	17,453	19,985	20	-	17,055	17,075	3,658
(14,058)	5,138	35,413	40,551	40	1	34,606	34,647	7,421
(9,939)	3,632	25,036	28,668	28	1	24,465	24,494	5,247
(234,441)	85,683	590,574	676,257	669	15	577,107	577,791	123,765
(516)	188	1,299	1,487	1	-	1,269	1,270	272
(1,142)	418	2,878	3,296	3	-	2,812	2,815	603
(430)	157	1,082	1,239	1	-	1,058	1,059	227
(889,192)	324,979	2,239,939	2,564,918	2,537	57	2,188,860	2,191,454	469,417
(654,767)	239,302	1,649,404	1,888,706	1,868	42	1,611,792	1,613,702	345,661
(9,490)	3,468	23,905	27,373	27	1	23,360	23,388	5,010
(505,482)	184,742	1,273,347	1,458,089	1,442	32	1,244,310	1,245,784	266,852
(15,344)	5,608	38,652	44,260	44	1	37,771	37,816	8,100
(177,291)	64,796	446,609	511,405	506	11	436,425	436,942	93,595
(54,793)	20,026	138,029	158,055	156	4	134,881	135,041	28,926
(3,361)	1,228	8,467	9,695	10	-	8,274	8,284	1,774
(27,807)	10,163	70,048	80,211	79	2	68,450	68,531	14,680
(11,890)	4,346	29,952	34,298	34	1	29,269	29,304	6,277
(12,138)	4,436	30,577	35,013	35	1	29,880	29,916	6,408
(9,093)	3,323	22,906	26,229	26	1	22,384	22,411	4,800
(3,669)	1,341	9,243	10,584	10	-	9,032	9,042	1,937
(9,918)	3,625	24,983	28,608	28	1	24,413	24,442	5,236
(11,932)	4,361	30,058	34,419	34	1	29,372	29,407	6,299
(124)	45	312	357	-	-	305	305	65
(1,418)	518	3,572	4,090	4	-	3,490	3,494	748

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 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%)
33321	CITY OF WADENA	3,788	0.000429%	15,837	38,864
33324	WESTGATE PUBLIC LIBRARY	752	0.000085%	3,142	7,710
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	262,521	0.029719%	1,097,468	2,693,168
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	1,060,855	0.120096%	4,434,897	10,883,157
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	339,316	0.038413%	1,418,508	3,480,994
34201	FLOYD COUNTY	485,999	0.055018%	2,031,715	4,985,792
34203	FLOYD CO AGRICULTURAL EXTENSION	14,695	0.001664%	61,433	150,757
34205	FLOYD COUNTY MEMORIAL HOSP	1,678,860	0.190058%	7,018,459	17,223,174
34207	FLOYD COUNTY SOIL & WATER CONS DIST	4,306	0.000487%	17,999	44,170
34302	CITY OF CHARLES CITY	242,970	0.027506%	1,015,733	2,492,591
34303	CITY OF ROCKFORD	24,339	0.002755%	101,749	249,691
34305	CITY OF NORA SPRINGS	21,779	0.002465%	91,046	223,424
34306	CITY OF FLOYD	8,904	0.001008%	37,225	91,350
34309	CITY OF RUDD	9,545	0.001081%	39,905	97,925
34311	CITY OF MARBLE ROCK	7,783	0.000881%	32,537	79,844
34314	CITY OF COLWELL	489	0.000055%	2,046	5,021
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	330,715	0.037439%	1,382,550	3,392,753
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,188,054	0.134495%	4,966,649	12,188,069
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	28,904	0.003272%	120,832	296,519
34701	ROCKFORD MUNIC LIGHT PLANT	14,733	0.001668%	61,590	151,141
35201	FRANKLIN COUNTY	636,179	0.072020%	2,659,542	6,526,469
35203	FRANKLIN CO AGRI EXT DIST	15,699	0.001777%	65,632	161,059
35205	FRANKLIN GENERAL HOSPITAL	760,585	0.086103%	3,179,617	7,802,722
35301	CITY OF HAMPTON	95,144	0.010771%	397,750	976,071
35302	CITY OF LATIMER	10,557	0.001195%	44,135	108,307
35305	CITY OF COULTER	3,924	0.000444%	16,405	40,257
35308	CITY OF ALEXANDER	2,292	0.000259%	9,581	23,513
35309	CITY OF SHEFFIELD	21,523	0.002437%	89,976	220,801
35310	CITY OF GENEVA	1,534	0.000174%	6,413	15,737
35311	CITY OF HANSELL	1,207	0.000137%	5,045	12,381
35312	CITY OF POPEJOY	189	0.000021%	789	1,937
35313	ALEXANDER PUB LIBRARY	1,710	0.000194%	7,150	17,546
35548	CAL COMMUNITY SCHOOL DISTRICT	166,807	0.018884%	697,336	1,711,250
36201	FREMONT COUNTY	269,029	0.030456%	1,124,674	2,759,930
36203	FREMONT COUNTY AGRI EXTENSION DIST	13,932	0.001577%	58,242	142,925
36301	CITY OF HAMBURG	28,259	0.003199%	118,137	289,906
36302	CITY OF RANDOLPH	3,537	0.000400%	14,786	36,286
36303	CITY OF SIDNEY	26,779	0.003032%	111,948	274,717
36304	CITY OF RIVERTON	3,287	0.000372%	13,739	33,716
36305	CITY OF FARRAGUT	14,723	0.001667%	61,548	151,038
36306	CITY OF TABOR	21,564	0.002441%	90,147	221,220
36308	CITY OF THURMAN	1,945	0.000220%	8,130	19,950
36315	LOW RENT HOUSING AGENCY OF TABOR	1,528	0.000173%	6,387	15,673
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	3,991	0.000452%	16,684	40,942
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,464	0.000279%	10,300	25,276
36318	LOW RENT HOUSING AGENCY OF SIDNEY	1,633	0.000185%	6,827	16,754
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	338,050	0.038269%	1,413,216	3,468,008
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	200,435	0.022690%	837,915	2,056,229
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	335,003	0.037925%	1,400,479	3,436,749
36601	FREMONT CO LANDFILL COMMISSION	13,114	0.001485%	54,824	134,538
37201	GREENE COUNTY	355,135	0.040204%	1,484,639	3,643,278
37203	GREENE CO AGR EXT DIS	12,539	0.001419%	52,418	128,634
37204	GREENE COUNTY MEDICAL CENTER	1,064,246	0.120479%	4,449,071	10,917,941
37208	GREENE CO SOIL & WATER CONS DIST	502	0.000057%	2,099	5,151
37301	CITY OF RIPPEY	1,938	0.000219%	8,101	19,879
37302	CITY OF SCRANTON	11,311	0.001280%	47,284	116,035
37303	CITY OF JEFFERSON	156,713	0.017741%	655,137	1,607,695
37304	CITY OF GRAND JUNCTION	7,809	0.000884%	32,647	80,114

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(3,448)	1,260	8,686	9,946	10	-	8,488	8,498	1,820
(684)	250	1,723	1,973	2	-	1,684	1,686	361
(238,938)	87,326	601,903	689,229	682	15	588,177	588,874	126,139
(965,555)	352,888	2,432,304	2,785,192	2,755	62	2,376,838	2,379,655	509,731
(308,834)	112,872	777,976	890,848	881	20	760,235	761,136	163,038
(442,340)	161,665	1,114,287	1,275,952	1,262	28	1,088,877	1,090,167	233,518
(13,375)	4,888	33,693	38,581	38	1	32,925	32,964	7,061
(1,528,042)	558,465	3,849,249	4,407,714	4,360	98	3,761,472	3,765,930	806,676
(3,919)	1,432	9,872	11,304	11	-	9,647	9,658	2,069
(221,143)	80,823	557,075	637,898	631	14	544,372	545,017	116,745
(22,153)	8,096	55,804	63,900	63	1	54,532	54,596	11,695
(19,822)	7,245	49,934	57,179	57	1	48,795	48,853	10,464
(8,105)	2,962	20,416	23,378	23	1	19,950	19,974	4,279
(8,688)	3,175	21,885	25,060	25	1	21,386	21,412	4,586
(7,084)	2,589	17,845	20,434	20	-	17,438	17,458	3,740
(445)	163	1,122	1,285	1	-	1,097	1,098	235
(301,005)	110,011	758,255	868,266	859	19	740,964	741,842	158,905
(1,081,327)	395,200	2,723,941	3,119,141	3,085	69	2,661,825	2,664,979	570,848
(26,307)	9,615	66,270	75,885	75	2	64,759	64,836	13,888
(13,409)	4,901	33,779	38,680	38	1	33,009	33,048	7,079
(579,029)	211,622	1,458,617	1,670,239	1,652	37	1,425,355	1,427,044	305,678
(14,289)	5,222	35,995	41,217	41	1	35,175	35,217	7,543
(692,259)	253,005	1,743,850	1,996,855	1,975	44	1,704,083	1,706,102	365,453
(86,597)	31,649	218,145	249,794	247	6	213,170	213,423	45,716
(9,609)	3,512	24,206	27,718	27	1	23,654	23,682	5,073
(3,572)	1,305	8,997	10,302	10	-	8,792	8,802	1,886
(2,086)	762	5,255	6,017	6	-	5,135	5,141	1,101
(19,589)	7,159	49,347	56,506	56	1	48,222	48,279	10,342
(1,396)	510	3,517	4,027	4	-	3,437	3,441	737
(1,098)	401	2,767	3,168	3	-	2,704	2,707	580
(172)	63	433	496	-	-	423	423	91
(1,557)	569	3,921	4,490	4	-	3,832	3,836	822
(151,822)	55,488	382,451	437,939	433	10	373,730	374,173	80,149
(244,861)	89,491	616,823	706,314	699	16	602,758	603,473	129,266
(12,680)	4,634	31,943	36,577	36	1	31,214	31,251	6,694
(25,721)	9,400	64,792	74,192	73	2	63,314	63,389	13,578
(3,219)	1,177	8,110	9,287	9	-	7,925	7,934	1,699
(24,373)	8,908	61,397	70,305	70	2	59,997	60,069	12,867
(2,991)	1,093	7,535	8,628	9	-	7,363	7,372	1,579
(13,400)	4,897	33,756	38,653	38	1	32,986	33,025	7,074
(19,627)	7,173	49,441	56,614	56	1	48,314	48,371	10,361
(1,770)	647	4,459	5,106	5	-	4,357	4,362	934
(1,390)	508	3,503	4,011	4	-	3,423	3,427	734
(3,632)	1,328	9,150	10,478	10	-	8,942	8,952	1,918
(2,243)	820	5,649	6,469	6	-	5,520	5,526	1,184
(1,486)	543	3,744	4,287	4	-	3,659	3,663	785
(307,682)	112,451	775,074	887,525	878	20	757,399	758,297	162,430
(182,429)	66,674	459,552	526,226	521	12	449,072	449,605	96,307
(304,909)	111,437	768,088	879,525	870	20	750,572	751,462	160,966
(11,936)	4,362	30,068	34,430	34	1	29,383	29,418	6,301
(323,232)	118,134	814,245	932,379	922	21	795,677	796,620	170,639
(11,412)	4,171	28,749	32,920	33	1	28,093	28,127	6,025
(968,641)	354,016	2,440,077	2,794,093	2,764	62	2,384,434	2,387,260	511,360
(457)	167	1,151	1,318	1	-	1,125	1,126	241
(1,764)	645	4,443	5,088	5	-	4,342	4,347	931
(10,295)	3,762	25,933	29,695	29	1	25,342	25,372	5,435
(142,635)	52,130	359,308	411,438	407	9	351,114	351,530	75,299
(7,108)	2,598	17,905	20,503	20	-	17,497	17,517	3,752

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, 2024

Employer ID #	Employer Name	2024 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%)
37306	CITY OF PATON	7,711	0.000873%	32,234	79,103
37307	CITY OF CHURDAN	11,275	0.001276%	47,136	115,671
37309	CITY OF DANA	554	0.000063%	2,316	5,684
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	160,979	0.018224%	672,973	1,651,464
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,777	0.001786%	65,956	161,854
38201	GRUNDY COUNTY	352,814	0.039941%	1,474,934	3,619,462
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	12,575	0.001424%	52,571	129,007
38210	GRUNDY CO SOIL & WATER CONS DIST	5,684	0.000644%	23,763	58,315
38301	CITY OF CONRAD	29,461	0.003335%	123,163	302,241
38302	CITY OF DIKE	30,923	0.003501%	129,272	317,231
38303	CITY OF GRUNDY CENTER	65,667	0.007434%	274,520	673,668
38304	CITY OF WELLSBURG	16,835	0.001906%	70,380	172,710
38305	CITY OF REINBECK	30,327	0.003433%	126,780	311,116
38307	CITY OF BEAMAN	4,073	0.000461%	17,026	41,782
38310	CITY OF STOUT	3,557	0.000403%	14,869	36,487
38313	CITY OF MORRISON	251	0.000028%	1,050	2,576
38318	CITY OF HOLLAND	1,725	0.000195%	7,212	17,699
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	541,400	0.061290%	2,263,320	5,554,146
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	704,370	0.079739%	2,944,614	7,226,029
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	378,410	0.042838%	1,581,940	3,882,051
38581	BCLUW COMMUNITY SCHOOL DISTRICT	410,840	0.046510%	1,717,512	4,214,744
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	61,942	0.007012%	258,949	635,456
39201	GUTHRIE COUNTY	510,142	0.057751%	2,132,645	5,233,472
39203	GUTHRIE COUNTY AGRI	8,902	0.001008%	37,214	91,322
39204	GUTHRIE COUNTY HOSPITAL	928,217	0.105080%	3,880,402	9,522,437
39205	GUTHRIE CO ASSESSOR	21,672	0.002453%	90,600	222,331
39208	GUTHRIE CO SOIL & WATER CONS DIST	809	0.000092%	3,381	8,298
39301	CITY OF PANORA	60,738	0.006876%	253,915	623,104
39302	CITY OF GUTHRIE CTR	55,721	0.006308%	232,940	571,630
39303	CITY OF STUART	86,197	0.009758%	360,347	884,286
39304	CITY OF BAYARD	11,192	0.001267%	46,787	114,815
39305	CITY OF JAMAICA	3,103	0.000351%	12,972	31,832
39306	CITY OF BAGLEY	3,246	0.000367%	13,571	33,303
39307	CITY OF MENLO	10,611	0.001201%	44,358	108,855
39311	CITY OF YALE	4,220	0.000478%	17,642	43,294
39313	JAMAICA PUBLIC LIBRARY	457	0.000052%	1,910	4,687
39540	GUTHRIE COMM SCH DIST	367,302	0.041581%	1,535,501	3,768,092
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	537,859	0.060889%	2,248,515	5,517,815
40201	HAMILTON COUNTY	527,829	0.059754%	2,206,584	5,414,918
40202	HAMILTON HOSPITAL	1,513,492	0.171337%	6,327,140	15,526,688
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	15,186	0.001719%	63,483	155,786
40301	CITY OF ELLSWORTH	19,155	0.002168%	80,077	196,507
40302	CITY OF WEBSTER CITY	362,152	0.040998%	1,513,973	3,715,262
40303	CITY OF STRATFORD	16,332	0.001849%	68,275	167,547
40304	CITY OF JEWELL	16,642	0.001884%	69,571	170,726
40305	KENDALL YOUNG LIBRARY	38,265	0.004332%	159,965	392,551
40307	CITY OF BLAIRSBURG	1,147	0.000130%	4,795	11,766
40308	CITY OF WILLIAMS	10,346	0.001171%	43,250	106,134
40309	CITY OF STANHOPE	12,930	0.001464%	54,052	132,643
40310	CITY OF RANDALL	4,037	0.000457%	16,876	41,415
40311	CITY OF KAMRAR	1,700	0.000192%	7,106	17,437
40540	STRATFORD COMM SCH DIST	115,470	0.013072%	482,721	1,184,589
40541	WEBSTER CITY COMM SCH DIST	1,385,937	0.156897%	5,793,896	14,218,116
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	499,184	0.056511%	2,086,834	5,121,054
40601	HAMILTON CO SOLID WASTE COMM	22,934	0.002596%	95,876	235,278
41201	HANCOCK COUNTY	329,923	0.037349%	1,379,242	3,384,636
41203	HANCOCK COUNTY AGRI EXT DIST	12,008	0.001359%	50,201	123,192
41204	HANCOCK COUNTY HEALTH SYSTEM	969,293	0.109730%	4,052,119	9,943,828

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(7,018)	2,565	17,679	20,244	20	-	17,276	17,296	3,705
(10,262)	3,751	25,852	29,603	29	1	25,262	25,292	5,418
(504)	184	1,270	1,454	1	-	1,241	1,242	266
(146,518)	53,549	369,090	422,639	418	9	360,673	361,100	77,349
(14,360)	5,248	36,173	41,421	41	1	35,348	35,390	7,581
(321,119)	117,362	808,922	926,284	916	21	790,476	791,413	169,523
(11,446)	4,183	28,832	33,015	33	1	28,175	28,209	6,042
(5,174)	1,891	13,033	14,924	15	-	12,736	12,751	2,731
(26,815)	9,800	67,549	77,349	77	2	66,008	66,087	14,156
(28,145)	10,286	70,899	81,185	80	2	69,282	69,364	14,858
(59,768)	21,844	150,560	172,404	171	4	147,126	147,301	31,552
(15,323)	5,600	38,599	44,199	44	1	37,719	37,764	8,089
(27,602)	10,088	69,532	79,620	79	2	67,946	68,027	14,572
(3,707)	1,355	9,338	10,693	11	-	9,125	9,136	1,957
(3,237)	1,183	8,155	9,338	9	-	7,969	7,978	1,709
(229)	84	576	660	1	-	563	564	121
(1,570)	574	3,956	4,530	4	-	3,865	3,869	829
(492,765)	180,094	1,241,310	1,421,404	1,406	32	1,213,003	1,214,441	260,138
(641,094)	234,305	1,614,963	1,849,268	1,829	41	1,578,136	1,580,006	338,443
(344,416)	125,876	867,609	993,485	983	22	847,824	848,829	181,822
(373,933)	136,664	941,963	1,078,627	1,067	24	920,483	921,574	197,404
(56,378)	20,605	142,020	162,625	161	4	138,781	138,946	29,763
(464,314)	169,696	1,169,642	1,339,338	1,325	30	1,142,969	1,144,324	245,118
(8,102)	2,961	20,410	23,371	23	1	19,944	19,968	4,277
(844,832)	308,767	2,128,193	2,436,960	2,411	54	2,079,662	2,082,127	445,999
(19,725)	7,209	49,689	56,898	56	1	48,556	48,613	10,413
(736)	269	1,854	2,123	2	-	1,812	1,814	389
(55,282)	20,204	139,259	159,463	158	4	136,083	136,245	29,184
(50,715)	18,535	127,755	146,290	145	3	124,842	124,990	26,773
(78,454)	28,673	197,631	226,304	224	5	193,124	193,353	41,417
(10,186)	3,723	25,660	29,383	29	1	25,075	25,105	5,378
(2,824)	1,032	7,114	8,146	8	-	6,952	6,960	1,491
(2,955)	1,080	7,443	8,523	8	-	7,273	7,281	1,560
(9,658)	3,530	24,328	27,858	28	1	23,773	23,802	5,098
(3,841)	1,404	9,676	11,080	11	-	9,455	9,466	2,028
(416)	152	1,048	1,200	1	-	1,024	1,025	220
(334,306)	122,181	842,140	964,321	954	21	822,936	823,911	176,485
(489,541)	178,916	1,233,190	1,412,106	1,397	31	1,205,069	1,206,497	258,436
(480,412)	175,580	1,210,193	1,385,773	1,371	31	1,182,596	1,183,998	253,617
(1,377,530)	503,456	3,470,098	3,973,554	3,930	88	3,390,966	3,394,984	727,218
(13,821)	5,051	34,817	39,868	39	1	34,023	34,063	7,296
(17,434)	6,372	43,918	50,290	50	1	42,916	42,967	9,204
(329,619)	120,468	830,333	950,801	940	21	811,398	812,359	174,010
(14,865)	5,433	37,445	42,878	42	1	36,592	36,635	7,847
(15,147)	5,536	38,156	43,692	43	1	37,286	37,330	7,996
(34,827)	12,729	87,732	100,461	99	2	85,731	85,832	18,386
(1,044)	382	2,630	3,012	3	-	2,570	2,573	551
(9,416)	3,441	23,720	27,161	27	1	23,179	23,207	4,971
(11,768)	4,301	29,645	33,946	34	1	28,969	29,004	6,213
(3,674)	1,343	9,256	10,599	10	-	9,045	9,055	1,940
(1,547)	565	3,897	4,462	4	-	3,808	3,812	817
(105,097)	38,411	264,747	303,158	300	7	258,710	259,017	55,482
(1,261,433)	461,025	3,177,642	3,638,667	3,599	81	3,105,179	3,108,859	665,929
(454,341)	166,051	1,144,517	1,310,568	1,296	29	1,118,418	1,119,743	239,853
(20,874)	7,629	52,583	60,212	60	1	51,384	51,445	11,020
(300,285)	109,747	756,441	866,188	857	19	739,191	740,067	158,525
(10,930)	3,995	27,532	31,527	31	1	26,905	26,937	5,770
(882,218)	322,431	2,222,370	2,544,801	2,517	57	2,171,692	2,174,266	465,736

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, 2024

Employer ID #	Employer Name	2024 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%)
41301	CITY OF KLEMME	9,634	0.001091%	40,274	98,831
41302	CITY OF BRITT	35,962	0.004071%	150,338	368,927
41303	CITY OF GARNER	68,146	0.007715%	284,883	699,099
41304	CITY OF CORWITH	11,708	0.001325%	48,943	120,106
41305	CITY OF KANAWHA	12,407	0.001405%	51,865	127,277
41306	CITY OF CRYSTAL LAKE	5,140	0.000582%	21,487	52,729
41308	CITY OF WODEN	4,447	0.000503%	18,591	45,621
41309	CITY OF GOODELL	1,863	0.000211%	7,790	19,116
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	963	0.000109%	4,025	9,878
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,296	0.000147%	5,418	13,295
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	365,459	0.041372%	1,527,800	3,749,194
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	912,827	0.103338%	3,816,063	9,364,551
42201	HARDIN COUNTY	453,057	0.051289%	1,894,002	4,647,846
42203	HARDIN COUNTY AGRI	9,884	0.001119%	41,319	101,395
42206	HARDIN CO SOIL & WATER CONS DIST	3,478	0.000394%	14,541	35,683
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	21,461	0.002430%	89,718	220,167
42301	CITY OF RADCLIFFE	13,368	0.001513%	55,883	137,136
42302	CITY OF ACKLEY	23,146	0.002620%	96,762	237,451
42303	CITY OF ELDORA	72,214	0.008175%	301,888	740,828
42304	CITY OF IOWA FALLS	133,929	0.015162%	559,889	1,373,957
42307	ELLSWORTH MUNICIPAL HOSPITAL	949,666	0.107508%	3,970,071	9,742,484
42310	CITY OF ALDEN	20,952	0.002372%	87,590	214,944
42311	CITY OF STEAMBOAT ROCK	5,383	0.000609%	22,502	55,220
42313	CITY OF BUCKEYE	716	0.000081%	2,991	7,340
42314	CITY OF UNION	6,168	0.000698%	25,783	63,272
42315	CITY OF HUBBARD	19,174	0.002171%	80,157	196,703
42317	CITY OF WHITTEN	695	0.000079%	2,906	7,132
42326	CITY OF NEW PROVIDENCE	3,714	0.000420%	15,526	38,100
42327	CITY OF OWASA	143	0.000016%	598	1,467
42333	CENTRAL IOWA JUVENILE DETENTION CTR	719,496	0.081452%	3,007,845	7,381,197
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	411,339	0.046566%	1,719,601	4,219,870
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	287,123	0.032504%	1,200,316	2,945,554
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	887,434	0.100463%	3,709,910	9,104,052
42556	ALDEN COMMUNITY SCHOOL DISTRICT	136,661	0.015471%	571,309	1,401,982
43201	HARRISON COUNTY	516,200	0.058437%	2,157,968	5,295,614
43203	HARRISON COUNTY AGR EXT DIST	15,507	0.001756%	64,828	159,088
43301	CITY OF MISSOURI VALLEY	57,896	0.006554%	242,035	593,950
43303	CITY OF WOODBINE	35,671	0.004038%	149,122	365,943
43305	CITY OF DUNLAP	24,244	0.002745%	101,354	248,720
43306	CITY OF LOGAN	31,810	0.003601%	132,982	326,334
43307	CITY OF PERSIA	3,546	0.000401%	14,825	36,381
43308	CITY OF PISGAH	10,008	0.001133%	41,837	102,668
43309	CITY OF MODALE	5,462	0.000618%	22,832	56,030
43310	CITY OF MONDAMIN	7,907	0.000895%	33,053	81,112
43315	CITY OF MAGNOLIA	3,497	0.000396%	14,617	35,871
43317	CITY OF LITTLE SIOUX	3,235	0.000366%	13,526	33,192
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	10,905	0.001235%	45,590	111,876
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	543,581	0.061537%	2,272,436	5,576,518
43563	WEST HARRISON COMM SCH DIST	246,422	0.027897%	1,030,167	2,528,011
43564	LOGAN MAGNOLIA COMM SCH DIST	460,259	0.052104%	1,924,107	4,721,725
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	449,246	0.050857%	1,878,068	4,608,745
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	331,881	0.037571%	1,387,424	3,404,713
43701	MUNIC LIGHT&POWER PLT	30,015	0.003398%	125,477	307,919
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	160,233	0.018139%	669,853	1,643,808
44201	HENRY COUNTY	481,526	0.054512%	2,013,014	4,939,900
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	59,089	0.006689%	247,019	606,181
44204	HENRY COUNTY HEALTH CENTER	1,342,765	0.152010%	5,613,417	13,775,226
44301	CITY OF MOUNT PLEASANT	129,935	0.014709%	543,190	1,332,979

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	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
(8,768)	3,205	22,088	25,293	25	1	21,584	21,610	4,629
(32,731)	11,963	82,452	94,415	93	2	80,572	80,667	17,279
(62,024)	22,668	156,243	178,911	177	4	152,680	152,861	32,743
(10,656)	3,894	26,843	30,737	30	1	26,231	26,262	5,625
(11,292)	4,127	28,445	32,572	32	1	27,797	27,830	5,961
(4,678)	1,710	11,785	13,495	13	-	11,516	11,529	2,470
(4,048)	1,479	10,196	11,675	12	-	9,963	9,975	2,137
(1,696)	620	4,272	4,892	5	-	4,175	4,180	895
(876)	320	2,208	2,528	3	-	2,157	2,160	463
(1,180)	431	2,971	3,402	3	-	2,903	2,906	623
(332,629)	121,568	837,917	959,485	949	21	818,809	819,779	175,600
(830,824)	303,647	2,092,906	2,396,553	2,371	53	2,045,180	2,047,604	438,604
(412,358)	150,707	1,038,758	1,189,465	1,177	26	1,015,071	1,016,274	217,690
(8,996)	3,288	22,661	25,949	26	1	22,144	22,171	4,749
(3,166)	1,157	7,975	9,132	9	-	7,793	7,802	1,671
(19,533)	7,139	49,206	56,345	56	1	48,084	48,141	10,312
(12,167)	4,447	30,649	35,096	35	1	29,950	29,986	6,423
(21,067)	7,699	53,069	60,768	60	1	51,858	51,919	11,121
(65,726)	24,021	165,569	189,590	188	4	161,794	161,986	34,698
(121,898)	44,551	307,069	351,620	348	8	300,067	300,423	64,352
(864,355)	315,902	2,177,372	2,493,274	2,466	56	2,127,719	2,130,241	456,305
(19,070)	6,970	48,038	55,008	54	1	46,943	46,998	10,067
(4,899)	1,791	12,341	14,132	14	-	12,060	12,074	2,586
(651)	238	1,640	1,878	2	-	1,603	1,605	344
(5,613)	2,052	14,141	16,193	16	-	13,818	13,834	2,963
(17,452)	6,378	43,962	50,340	50	1	42,959	43,010	9,213
(633)	231	1,594	1,825	2	-	1,558	1,560	334
(3,380)	1,235	8,515	9,750	10	-	8,321	8,331	1,784
(130)	48	328	376	-	-	320	320	69
(654,861)	239,337	1,649,642	1,888,979	1,869	42	1,612,024	1,613,935	345,711
(374,387)	136,830	943,109	1,079,939	1,068	24	921,603	922,695	197,645
(261,330)	95,510	658,309	753,819	746	17	643,297	644,060	137,960
(807,713)	295,201	2,034,687	2,329,888	2,305	52	1,988,288	1,990,645	426,403
(124,384)	45,460	313,332	358,792	355	8	306,187	306,550	65,664
(469,828)	171,711	1,183,530	1,355,241	1,341	30	1,156,541	1,157,912	248,029
(14,114)	5,158	35,555	40,713	40	1	34,744	34,785	7,451
(52,695)	19,259	132,743	152,002	150	3	129,716	129,869	27,819
(32,466)	11,866	81,785	93,651	93	2	79,920	80,015	17,140
(22,067)	8,065	55,587	63,652	63	1	54,320	54,384	11,649
(28,952)	10,581	72,933	83,514	83	2	71,270	71,355	15,284
(3,228)	1,180	8,131	9,311	9	-	7,945	7,954	1,704
(9,109)	3,329	22,946	26,275	26	1	22,422	22,449	4,809
(4,971)	1,817	12,522	14,339	14	-	12,237	12,251	2,624
(7,196)	2,630	18,128	20,758	21	-	17,715	17,736	3,799
(3,182)	1,163	8,017	9,180	9	-	7,834	7,843	1,680
(2,945)	1,076	7,418	8,494	8	-	7,249	7,257	1,555
(9,926)	3,628	25,004	28,632	28	1	24,433	24,462	5,240
(494,749)	180,820	1,246,310	1,427,130	1,412	32	1,217,889	1,219,333	261,185
(224,286)	81,971	564,991	646,962	640	14	552,107	552,761	118,404
(418,912)	153,103	1,055,270	1,208,373	1,195	27	1,031,206	1,032,428	221,150
(408,889)	149,439	1,030,020	1,179,459	1,167	26	1,006,531	1,007,724	215,858
(302,067)	110,398	760,928	871,326	862	19	743,576	744,457	159,465
(27,319)	9,984	68,818	78,802	78	2	67,248	67,328	14,422
(145,839)	53,301	367,379	420,680	416	9	359,001	359,426	76,990
(438,269)	160,177	1,104,030	1,264,207	1,251	28	1,078,854	1,080,133	231,368
(53,780)	19,656	135,477	155,133	153	3	132,387	132,543	28,391
(1,222,140)	446,664	3,078,659	3,525,323	3,487	78	3,008,454	3,012,019	645,185
(118,262)	43,222	297,911	341,133	337	8	291,117	291,462	62,432

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, 2024

Employer ID #	Employer Name	2024 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%)
44302	CITY OF WINFIELD	27,497	0.003113%	114,953	282,093
44303	CITY OF NEW LONDON	74,306	0.008412%	310,634	762,291
44306	CITY OF WAYLAND	26,881	0.003043%	112,375	275,766
44307	CITY OF SALEM	9,159	0.001037%	38,288	93,959
44308	CITY OF OLDS	3,357	0.000380%	14,035	34,442
44310	CITY OF ROME	1,130	0.000128%	4,723	11,591
44313	CITY OF HILLSBORO	1,318	0.000149%	5,509	13,519
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	457,504	0.051792%	1,912,591	4,693,464
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,423,181	0.161113%	5,949,596	14,600,202
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	277,629	0.031429%	1,160,624	2,848,151
44568	WACO COMMUNITY SCHOOL DISTRICT	367,615	0.041616%	1,536,810	3,771,305
44701	MT PLEASANT UTILITIES	232,447	0.026315%	971,744	2,384,642
45201	HOWARD COUNTY	303,734	0.034385%	1,269,756	3,115,958
45203	HOWARD COUNTY AGRI EXT DIST	9,794	0.001109%	40,945	100,478
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	1,324,623	0.149956%	5,537,575	13,589,109
45207	HOWARD SOIL & WTR. CONS. DIST.	22,046	0.002496%	92,162	226,164
45301	CITY OF ELMA	12,601	0.001427%	52,679	129,274
45302	CITY OF CRESCO	123,606	0.013993%	516,734	1,268,055
45303	CITY OF CHESTER	1,400	0.000158%	5,851	14,357
45304	CITY OF LIME SPRINGS	10,963	0.001241%	45,830	112,467
45305	CITY OF PROTIVIN	4,918	0.000557%	20,560	50,455
45526	HOWARD WINNESHIEK COMM SCH DIST	872,878	0.098815%	3,649,058	8,954,724
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	308,603	0.034936%	1,290,111	3,165,910
46201	HUMBOLDT COUNTY	321,322	0.036376%	1,343,285	3,296,397
46203	HUMBOLDT COUNTY AGRI	10,508	0.001190%	43,927	107,797
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	1,095,754	0.124046%	4,580,791	11,241,180
46301	CITY OF RENWICK	13,386	0.001515%	55,959	137,323
46302	CITY OF HUMBOLDT	133,197	0.015079%	556,829	1,366,450
46303	CITY OF RUTLAND	1,133	0.000128%	4,736	11,621
46304	CITY OF DAKOTA CITY	25,837	0.002925%	108,010	265,054
46305	CITY OF LIVERMORE	15,600	0.001766%	65,215	160,036
46307	CITY OF BODE	10,361	0.001173%	43,315	106,293
46308	CITY OF OTTOSEN	871	0.000099%	3,641	8,936
46309	CITY OF THOR	3,270	0.000370%	13,670	33,545
46311	CITY OF BRADGATE	614	0.000069%	2,565	6,295
46314	CITY OF HARDY	1,407	0.000159%	5,880	14,430
46531	TWIN RIVERS COMMUNITY SCHOOL	76,013	0.008605%	317,772	779,807
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	1,027,545	0.116325%	4,295,642	10,541,429
46534	GILMORE CITY & BRADGATE COMM SCH DIST	131,504	0.014887%	549,753	1,349,083
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	20,834	0.002358%	87,095	213,728
47201	IDA COUNTY	217,105	0.024578%	907,604	2,227,244
47204	IDA COUNTY AGRI	6,710	0.000760%	28,049	68,833
47301	CITY OF ARTHUR	5,245	0.000594%	21,929	53,812
47302	CITY OF BATTLE CREEK	12,195	0.001381%	50,981	125,106
47303	CITY OF IDA GROVE	52,735	0.005970%	220,459	541,002
47304	CITY OF HOLSTEIN	43,479	0.004922%	181,761	446,039
47306	CITY OF GALVA	8,687	0.000983%	36,316	89,118
47308	IDA GROVE CEMETERY	1,417	0.000160%	5,926	14,541
47310	HOLSTEIN CEMETERY ASSOCIATION	935	0.000106%	3,907	9,588
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	382,417	0.043292%	1,598,689	3,923,155
48201	IOWA COUNTY	501,846	0.056812%	2,097,965	5,148,367
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	13,083	0.001481%	54,693	134,217
48301	CITY OF VICTOR	19,529	0.002211%	81,641	200,344
48302	CITY OF LADORA	1,083	0.000123%	4,528	11,113
48303	CITY OF WILLIAMSBURG	61,020	0.006908%	255,094	625,996
48305	CITY OF MARENGO	45,378	0.005137%	189,700	465,521
48307	CITY OF PARNELL	1,066	0.000121%	4,456	10,934
48308	CITY OF NORTH ENGLISH	17,681	0.002002%	73,915	181,387

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	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
(25,027)	9,147	63,046	72,193	71	2	61,608	61,681	13,212
(67,631)	24,717	170,366	195,083	193	4	166,481	166,678	35,703
(24,466)	8,942	61,632	70,574	70	2	60,226	60,298	12,916
(8,336)	3,047	20,999	24,046	24	1	20,520	20,545	4,401
(3,056)	1,117	7,698	8,815	9	-	7,522	7,531	1,613
(1,028)	376	2,590	2,966	3	-	2,531	2,534	543
(1,199)	438	3,021	3,459	3	-	2,953	2,956	633
(416,405)	152,186	1,048,954	1,201,140	1,188	27	1,025,034	1,026,249	219,826
(1,295,332)	473,414	3,263,035	3,736,449	3,696	83	3,188,625	3,192,404	683,825
(252,688)	92,352	636,540	728,892	721	16	622,025	622,762	133,398
(334,591)	122,285	842,858	965,143	955	21	823,638	824,614	176,635
(211,566)	77,322	532,950	610,272	604	14	520,796	521,414	111,689
(276,448)	101,036	696,393	797,429	789	18	680,513	681,320	145,941
(8,914)	3,258	22,456	25,714	25	1	21,944	21,970	4,706
(1,205,628)	440,630	3,037,063	3,477,693	3,440	77	2,967,807	2,971,324	636,468
(20,065)	7,333	50,546	57,879	57	1	49,393	49,451	10,593
(11,469)	4,192	28,892	33,084	33	1	28,233	28,267	6,055
(112,502)	41,117	283,401	324,518	321	7	276,938	277,266	59,391
(1,274)	466	3,209	3,675	4	-	3,136	3,140	672
(9,978)	3,647	25,135	28,782	28	1	24,562	24,591	5,268
(4,476)	1,636	11,276	12,912	13	-	11,019	11,032	2,363
(794,464)	290,359	2,001,313	2,291,672	2,267	51	1,955,676	1,957,994	419,409
(280,880)	102,655	707,557	810,212	801	18	691,422	692,241	148,281
(292,457)	106,886	736,720	843,606	834	19	719,920	720,773	154,392
(9,564)	3,495	24,092	27,587	27	1	23,542	23,570	5,049
(997,319)	364,497	2,512,319	2,876,816	2,846	64	2,455,028	2,457,938	526,499
(12,183)	4,453	30,691	35,144	35	1	29,991	30,027	6,432
(121,232)	44,307	305,391	349,698	346	8	298,427	298,781	64,000
(1,031)	377	2,597	2,974	3	-	2,538	2,541	544
(23,516)	8,594	59,238	67,832	67	2	57,887	57,956	12,414
(14,198)	5,189	35,767	40,956	41	1	34,951	34,993	7,496
(9,430)	3,447	23,756	27,203	27	1	23,214	23,242	4,978
(793)	290	1,997	2,287	2	-	1,952	1,954	419
(2,976)	1,088	7,497	8,585	8	-	7,326	7,334	1,571
(558)	204	1,407	1,611	2	-	1,375	1,377	295
(1,280)	468	3,225	3,693	4	-	3,151	3,155	676
(69,185)	25,285	174,281	199,566	197	4	170,307	170,508	36,524
(935,237)	341,808	2,355,930	2,697,738	2,668	60	2,302,206	2,304,934	493,725
(119,691)	43,744	301,510	345,254	342	8	294,634	294,984	63,187
(18,962)	6,930	47,767	54,697	54	1	46,677	46,732	10,010
(197,601)	72,219	497,772	569,991	564	13	486,421	486,998	104,317
(6,107)	2,232	15,384	17,616	17	-	15,033	15,050	3,224
(4,774)	1,745	12,027	13,772	14	-	11,752	11,766	2,520
(11,099)	4,057	27,960	32,017	32	1	27,323	27,356	5,860
(47,998)	17,542	120,910	138,452	137	3	118,153	118,293	25,339
(39,573)	14,463	99,686	114,149	113	3	97,413	97,529	20,891
(7,907)	2,890	19,917	22,807	23	1	19,463	19,487	4,174
(1,290)	472	3,250	3,722	4	-	3,176	3,180	681
(851)	311	2,143	2,454	2	-	2,094	2,096	449
(348,063)	127,209	876,796	1,004,005	993	22	856,801	857,816	183,747
(456,764)	166,937	1,150,621	1,317,558	1,303	29	1,124,383	1,125,715	241,132
(11,908)	4,352	29,996	34,348	34	1	29,312	29,347	6,286
(17,775)	6,496	44,775	51,271	51	1	43,754	43,806	9,383
(986)	360	2,484	2,844	3	-	2,427	2,430	520
(55,538)	20,298	139,905	160,203	158	4	136,715	136,877	29,320
(41,301)	15,095	104,040	119,135	118	3	101,668	101,789	21,803
(970)	355	2,444	2,799	3	-	2,388	2,391	512
(16,093)	5,882	40,539	46,421	46	1	39,614	39,661	8,496

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, 2024

Employer ID #	Employer Name	2024 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%)
48310	MARENGO MEMORIAL HOSPITAL	1,525,687	0.172717%	6,378,119	15,651,789
48311	CITY OF MILLERSBURG	2,052	0.000232%	8,580	21,056
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	929,644	0.105242%	3,886,370	9,537,082
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	317,412	0.035933%	1,326,939	3,256,285
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	376,747	0.042650%	1,574,986	3,864,987
48561	H L V COMMUNITY SCHOOL DISTRICT	283,680	0.032114%	1,185,920	2,910,226
49201	JACKSON COUNTY	436,649	0.049431%	1,825,408	4,479,519
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	635,435	0.071935%	2,656,432	6,518,837
49204	JACKSON COUNTY AGRI	15,173	0.001718%	63,432	155,661
49208	JACKSON CO SOIL & WATER CONS DIST	700	0.000079%	2,927	7,182
49301	CITY OF MAQUOKETA	131,966	0.014939%	551,685	1,353,824
49302	CITY OF SABULA	24,700	0.002796%	103,258	253,394
49303	CITY OF PRESTON	34,502	0.003906%	144,237	353,954
49304	CITY OF BELLEVUE	105,589	0.011953%	441,414	1,083,222
49307	CITY OF BALDWIN	1,661	0.000188%	6,945	17,043
49308	CITY OF MILES	13,108	0.001484%	54,799	134,477
49309	CITY OF LA MOTTE	2,380	0.000269%	9,949	24,414
49311	CITY OF ANDREW	4,688	0.000531%	19,599	48,096
49312	CITY OF MONMOUTH	1,599	0.000181%	6,685	16,405
49316	CITY OF SPRINGBROOK	1,698	0.000192%	7,098	17,417
49317	CITY OF SPRAGUEVILLE	1,227	0.000139%	5,130	12,590
49560	ANDREW COMMUNITY SCHOOL DISTRICT	160,330	0.018150%	670,257	1,644,799
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	507,197	0.057418%	2,120,332	5,203,257
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	1,013,711	0.114759%	4,237,811	10,399,513
49601	WASTE AUTHORITY OF JACKSON COUNTY	24,220	0.002742%	101,251	248,469
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	110,583	0.012519%	462,293	1,134,458
50001	STATE - DEPT OF CORRECTIONS/NEWTON	141,308	0.015997%	590,735	1,449,654
50201	JASPER COUNTY	797,249	0.090254%	3,332,891	8,178,855
50204	JASPER COUNTY AGRICULTURAL EXT	22,948	0.002598%	95,932	235,416
50210	JASPER CO SOIL & WATER CONS DIST	989	0.000112%	4,134	10,144
50301	CITY OF COLFAX	52,819	0.005979%	220,807	541,857
50302	CITY OF MINGO	9,270	0.001049%	38,755	95,105
50303	CITY OF NEWTON	571,141	0.064657%	2,387,651	5,859,253
50304	CITY OF KELLOGG	10,502	0.001189%	43,904	107,740
50307	CITY OF MONROE	34,198	0.003871%	142,962	350,827
50310	CITY OF PRAIRIE CITY	45,256	0.005123%	189,191	464,272
50311	CITY OF SULLY	14,421	0.001633%	60,286	147,941
50312	CITY OF BAXTER	22,788	0.002580%	95,267	233,783
50314	CITY OF LYNNVILLE	10,483	0.001187%	43,824	107,544
50316	CITY OF REASNOR	1,648	0.000187%	6,890	16,909
50317	CITY OF LAMBS GROVE	824	0.000093%	3,443	8,448
50318	CITY OF VALERIA	47	0.000005%	197	484
50556	BAXTER COMMUNITY SCHOOL DISTRICT	343,057	0.038836%	1,434,147	3,519,371
50559	NEWTON COMMUNITY SCHOOL DISTRICT	2,209,696	0.250152%	9,237,613	22,668,937
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	382,944	0.043352%	1,600,895	3,928,568
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	557,198	0.063078%	2,329,362	5,716,213
50566	PCM COMMUNITY SCHOOL DISTRICT	783,432	0.088690%	3,275,130	8,037,112
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	592,744	0.067102%	2,477,961	6,080,872
51201	JEFFERSON COUNTY	378,164	0.042811%	1,580,911	3,879,526
51202	JEFFERSON COUNTY HEALTH CENTER	2,139,860	0.242246%	8,945,668	21,952,508
51204	JEFFERSON COUNTY AGRI	9,570	0.001083%	40,009	98,181
51301	CITY OF FAIRFIELD	271,766	0.030766%	1,136,113	2,788,002
51302	CITY OF LOCKRIDGE	1,762	0.000200%	7,367	18,080
51305	CITY OF LIBERTYVILLE	3,489	0.000395%	14,586	35,795
51306	CITY OF BATAVIA	7,593	0.000860%	31,742	77,893
51307	CITY OF PACKWOOD	1,046	0.000118%	4,373	10,731
51308	CITY OF PLEASANT PLAIN	421	0.000048%	1,761	4,322
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,187,123	0.134390%	4,962,757	12,178,516

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	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
(1,388,629)	507,512	3,498,057	4,005,569	3,962	89	3,418,288	3,422,339	733,077
(1,868)	683	4,706	5,389	5	-	4,598	4,603	986
(846,131)	309,242	2,131,466	2,440,708	2,414	54	2,082,860	2,085,328	446,685
(288,898)	105,586	727,755	833,341	824	19	711,160	712,003	152,513
(342,902)	125,323	863,795	989,118	978	22	844,098	845,098	181,023
(258,196)	94,365	650,414	744,779	737	17	635,582	636,336	136,305
(397,424)	145,249	1,001,139	1,146,388	1,134	26	978,309	979,469	209,806
(578,352)	211,375	1,456,911	1,668,286	1,650	37	1,423,688	1,425,375	305,321
(13,810)	5,047	34,789	39,836	39	1	33,996	34,036	7,291
(637)	233	1,605	1,838	2	-	1,569	1,571	336
(120,111)	43,898	302,570	346,468	343	8	295,670	296,021	63,409
(22,481)	8,216	56,632	64,848	64	1	55,340	55,405	11,868
(31,403)	11,477	79,106	90,583	90	2	77,302	77,394	16,578
(96,104)	35,124	242,092	277,216	274	6	236,571	236,851	50,734
(1,512)	553	3,809	4,362	4	-	3,722	3,726	798
(11,931)	4,360	30,055	34,415	34	1	29,369	29,404	6,298
(2,166)	792	5,456	6,248	6	-	5,332	5,338	1,143
(4,267)	1,560	10,749	12,309	12	-	10,504	10,516	2,253
(1,455)	532	3,666	4,198	4	-	3,583	3,587	768
(1,545)	565	3,893	4,458	4	-	3,804	3,808	816
(1,117)	408	2,814	3,222	3	-	2,750	2,753	590
(145,927)	53,333	367,600	420,933	416	9	359,218	359,643	77,037
(461,634)	168,717	1,162,889	1,331,606	1,317	30	1,136,370	1,137,717	243,703
(922,646)	337,206	2,324,213	2,661,419	2,633	59	2,271,212	2,273,904	487,078
(22,044)	8,057	55,531	63,588	63	1	54,265	54,329	11,637
(100,649)	36,785	253,543	290,328	287	6	247,761	248,054	53,134
(128,614)	47,005	323,987	370,992	367	8	316,599	316,974	67,897
(725,629)	265,201	1,827,912	2,093,113	2,070	47	1,786,229	1,788,346	383,070
(20,886)	7,633	52,614	60,247	60	1	51,414	51,475	11,026
(900)	329	2,267	2,596	3	-	2,216	2,219	475
(48,074)	17,570	121,101	138,671	137	3	118,339	118,479	25,379
(8,438)	3,084	21,255	24,339	24	1	20,770	20,795	4,454
(519,834)	189,987	1,309,499	1,499,486	1,483	33	1,279,637	1,281,153	274,428
(9,559)	3,493	24,079	27,572	27	1	23,530	23,558	5,046
(31,125)	11,376	78,407	89,783	89	2	76,619	76,710	16,432
(41,190)	15,054	103,761	118,815	118	3	101,395	101,516	21,745
(13,125)	4,797	33,064	37,861	37	1	32,310	32,348	6,929
(20,741)	7,580	52,249	59,829	59	1	51,057	51,117	10,950
(9,541)	3,487	24,035	27,522	27	1	23,487	23,515	5,037
(1,500)	548	3,779	4,327	4	-	3,693	3,697	792
(750)	274	1,888	2,162	2	-	1,845	1,847	396
(43)	16	108	124	-	-	106	106	23
(312,239)	114,116	786,553	900,669	891	20	768,616	769,527	164,836
(2,011,191)	735,045	5,066,336	5,801,381	5,738	129	4,950,805	4,956,672	1,061,737
(348,543)	127,385	878,005	1,005,390	994	22	857,984	859,000	184,001
(507,143)	185,349	1,277,530	1,462,879	1,447	33	1,248,398	1,249,878	267,728
(713,054)	260,605	1,796,234	2,056,839	2,035	46	1,755,273	1,757,354	376,431
(539,496)	197,173	1,359,029	1,556,202	1,539	35	1,328,038	1,329,612	284,808
(344,192)	125,794	867,045	992,839	982	22	847,273	848,277	181,704
(1,947,630)	711,814	4,906,220	5,618,034	5,557	125	4,794,340	4,800,022	1,028,182
(8,711)	3,184	21,943	25,127	25	1	21,442	21,468	4,598
(247,352)	90,402	623,097	713,499	706	16	608,888	609,610	130,581
(1,604)	586	4,041	4,627	5	-	3,949	3,954	847
(3,176)	1,161	8,000	9,161	9	-	7,817	7,826	1,677
(6,911)	2,526	17,409	19,935	20	-	17,012	17,032	3,648
(952)	348	2,398	2,746	3	-	2,344	2,347	503
(383)	140	966	1,106	1	-	944	945	202
(1,080,480)	394,891	2,721,806	3,116,697	3,083	69	2,659,739	2,662,891	570,401

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 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%)
51601	SOUTH IOWA AREA CRIME COMMISSION	26,422	0.002991%	110,458	271,062
52003	UNIVERSITY OF IOWA	26,202,450	2.966285%	109,539,127	268,807,004
52201	JOHNSON COUNTY	2,720,237	0.307948%	11,371,927	27,906,506
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	51,554	0.005836%	215,520	528,883
52302	CITY OF IOWA CITY	3,495,710	0.395737%	14,613,786	35,861,970
52303	CITY OF CORALVILLE	972,681	0.110114%	4,066,286	9,978,592
52304	CITY OF LONE TREE	17,387	0.001968%	72,686	178,370
52305	CITY OF SOLON	93,999	0.010641%	392,961	964,319
52308	CITY OF OXFORD	19,033	0.002155%	79,569	195,262
52310	CITY OF HILLS	10,648	0.001205%	44,516	109,241
52311	CITY OF UNIVERSITY HEIGHTS	5,606	0.000635%	23,434	57,507
52312	CITY OF TIFFIN	112,295	0.012713%	469,448	1,152,018
52314	LONE TREE HOUSING COMMISSION	3,681	0.000417%	15,389	37,765
52315	CITY OF NORTH LIBERTY	608,280	0.068861%	2,542,908	6,240,251
52316	CITY OF SWISHER	20,602	0.002332%	86,125	211,350
52317	CITY OF SHUEYVILLE	2,131	0.000241%	8,910	21,864
52564	SOLON COMMUNITY SCHOOL DISTRICT	1,050,747	0.118951%	4,392,640	10,779,461
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	12,752,201	1.443631%	53,310,463	130,822,921
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	306,376	0.034684%	1,280,801	3,143,062
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	2,439,980	0.276221%	10,200,317	25,031,394
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	132,656	0.015017%	554,567	1,360,897
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	191,266	0.021653%	799,586	1,962,169
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	879,976	0.099619%	3,678,732	9,027,541
53201	JONES COUNTY	549,114	0.062163%	2,295,568	5,633,283
53203	JONES COUNTY AGRI	10,924	0.001237%	45,667	112,066
53301	CITY OF OXFORD JUNCTION	12,418	0.001406%	51,914	127,396
53302	CITY OF WYOMING	14,938	0.001691%	62,448	153,245
53303	CITY OF ONSLOW	4,130	0.000468%	17,265	42,367
53304	CITY OF ANAMOSA	114,358	0.012946%	478,071	1,173,178
53305	CITY OF MONTICELLO	86,811	0.009828%	362,913	890,582
53307	CITY OF OLIN	12,407	0.001405%	51,867	127,280
53308	CITY OF MARTELLE	3,136	0.000355%	13,112	32,176
53314	CITY OF MORLEY	1,191	0.000135%	4,979	12,218
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	97,481	0.011035%	407,518	1,000,042
53546	MONTICELLO COMM SCH DIST	827,179	0.093642%	3,458,015	8,485,908
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	467,056	0.052874%	1,952,524	4,791,459
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	867,252	0.098178%	3,625,540	8,897,010
53601	JONES CO SOLID WASTE MANGT COMM	15,399	0.001743%	64,373	157,971
53602	ADVANCEMENT SERVICES	102,034	0.011551%	426,554	1,046,755
54201	KEOKUK COUNTY	322,896	0.036554%	1,349,866	3,312,547
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	12,250	0.001387%	51,211	125,672
54205	KEOKUK COUNTY HEALTH CENTER	734,472	0.083147%	3,070,452	7,534,834
54301	CITY OF SIGOURNEY	52,126	0.005901%	217,911	534,751
54302	CITY OF WHAT CHEER	15,641	0.001771%	65,389	160,463
54304	CITY OF KEOTA	21,050	0.002383%	88,001	215,952
54305	CITY OF SOUTH ENGLISH	3,441	0.000390%	14,387	35,305
54306	CITY OF THORNBURG	425	0.000048%	1,776	4,358
54307	CITY OF RICHLAND	12,967	0.001468%	54,208	133,025
54308	CITY OF HEDRICK	10,259	0.001161%	42,886	105,241
54309	CITY OF DELTA	7,452	0.000844%	31,154	76,451
54312	CITY OF OLLIE	727	0.000082%	3,039	7,457
54313	CITY OF MARTINSBURG	566	0.000064%	2,368	5,811
54314	CITY OF KESWICK	1,521	0.000172%	6,358	15,601
54318	CITY OF HARPER	680	0.000077%	2,841	6,973
54319	CITY OF WEBSTER	686	0.000078%	2,870	7,042
54320	CITY OF HAYESVILLE	22	0.000003%	93	227
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	427,457	0.048391%	1,786,978	4,385,213
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	188,699	0.021362%	788,854	1,935,835

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	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
(24,049)	8,789	60,580	69,369	69	2	59,199	59,270	12,696
(23,848,596)	8,716,106	60,076,316	68,792,422	68,064	1,587	58,706,361	58,776,012	12,590,015
(2,475,869)	904,874	6,236,893	7,141,767	7,064	159	6,094,669	6,101,892	1,307,047
(46,923)	17,149	118,201	135,350	134	3	115,506	115,643	24,771
(3,181,679)	1,162,831	8,014,880	9,177,711	9,078	204	7,832,110	7,841,392	1,679,655
(885,302)	323,558	2,230,140	2,553,698	2,526	57	2,179,284	2,181,867	467,364
(15,825)	5,784	39,864	45,648	45	1	38,955	39,001	8,354
(85,555)	31,268	215,518	246,786	244	5	210,603	210,852	45,165
(17,324)	6,331	43,640	49,971	49	1	42,644	42,694	9,145
(9,692)	3,542	24,414	27,956	28	1	23,858	23,887	5,116
(5,102)	1,865	12,852	14,717	15	-	12,559	12,574	2,693
(102,207)	37,354	257,467	294,821	292	7	251,596	251,895	53,957
(3,351)	1,225	8,440	9,665	10	-	8,248	8,258	1,769
(553,636)	202,341	1,394,649	1,596,990	1,580	36	1,362,846	1,364,462	292,272
(18,751)	6,853	47,235	54,088	54	1	46,158	46,213	9,899
(1,940)	709	4,887	5,596	6	-	4,775	4,781	1,024
(956,355)	349,526	2,409,128	2,758,654	2,729	61	2,354,191	2,356,981	504,874
(11,606,628)	4,241,959	29,237,936	33,479,895	33,117	745	28,571,200	28,605,062	6,127,308
(278,853)	101,914	702,451	804,365	796	18	686,432	687,246	147,210
(2,220,789)	811,648	5,594,328	6,405,976	6,337	143	5,466,756	5,473,236	1,172,387
(120,739)	44,127	304,150	348,277	345	8	297,214	297,567	63,740
(174,084)	63,624	438,530	502,154	497	11	428,530	429,038	91,901
(800,925)	292,720	2,017,587	2,310,307	2,285	51	1,971,579	1,973,915	422,820
(499,786)	182,660	1,258,996	1,441,656	1,426	32	1,230,286	1,231,744	263,844
(9,943)	3,634	25,046	28,680	28	1	24,475	24,504	5,249
(11,303)	4,131	28,472	32,603	32	1	27,823	27,856	5,967
(13,596)	4,969	34,249	39,218	39	1	33,468	33,508	7,178
(3,759)	1,374	9,469	10,843	11	-	9,253	9,264	1,984
(104,085)	38,041	262,196	300,237	297	7	256,217	256,521	54,948
(79,013)	28,877	199,038	227,915	225	5	194,499	194,729	41,712
(11,292)	4,127	28,446	32,573	32	1	27,797	27,830	5,961
(2,855)	1,043	7,191	8,234	8	-	7,027	7,035	1,507
(1,084)	396	2,731	3,127	3	-	2,668	2,671	572
(88,724)	32,427	223,502	255,929	253	6	218,405	218,664	46,839
(752,871)	275,157	1,896,536	2,171,693	2,148	48	1,853,288	1,855,484	397,452
(425,099)	155,364	1,070,855	1,226,219	1,213	27	1,046,435	1,047,675	224,416
(789,344)	288,487	1,988,415	2,276,902	2,252	51	1,943,071	1,945,374	416,706
(14,015)	5,122	35,305	40,427	40	1	34,500	34,541	7,399
(92,868)	33,941	233,942	267,883	265	6	228,607	228,878	49,026
(293,890)	107,410	740,329	847,739	839	19	723,447	724,305	155,149
(11,150)	4,075	28,087	32,162	32	1	27,446	27,479	5,886
(668,492)	244,318	1,683,979	1,928,297	1,907	43	1,645,577	1,647,527	352,906
(47,443)	17,339	119,513	136,852	135	3	116,787	116,925	25,046
(14,236)	5,203	35,862	41,065	41	1	35,044	35,086	7,516
(19,159)	7,002	48,264	55,266	55	1	47,163	47,219	10,114
(3,132)	1,145	7,890	9,035	9	-	7,711	7,720	1,654
(387)	141	974	1,115	1	-	952	953	204
(11,802)	4,313	29,730	34,043	34	1	29,052	29,087	6,230
(9,337)	3,412	23,521	26,933	27	1	22,984	23,012	4,929
(6,783)	2,479	17,086	19,565	19	-	16,697	16,716	3,581
(662)	242	1,667	1,909	2	-	1,629	1,631	349
(516)	188	1,299	1,487	1	-	1,269	1,270	272
(1,384)	506	3,487	3,993	4	-	3,407	3,411	731
(619)	226	1,558	1,784	2	-	1,523	1,525	327
(625)	228	1,574	1,802	2	-	1,538	1,540	330
(20)	7	51	58	-	-	50	50	11
(389,057)	142,191	980,062	1,122,253	1,110	25	957,713	958,848	205,389
(171,748)	62,770	432,644	495,414	490	11	422,779	423,280	90,668

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, 2024

Employer ID #	Employer Name	2024 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%)
54583	KEOTA COMMUNITY SCHOOL DISTRICT	219,815	0.024884%	918,935	2,255,049
54585	PEKIN COMMUNITY SCHOOL DISTRICT	526,846	0.059642%	2,202,476	5,404,837
55201	KOSSUTH COUNTY	553,352	0.062643%	2,313,285	5,676,759
55203	KOSSUTH COUNTY AGRI	12,746	0.001443%	53,286	130,762
55205	KOSSUTH REGIONAL HEALTH CENTER	1,492,283	0.168936%	6,238,475	15,309,106
55301	CITY OF ALGONA	182,378	0.020646%	762,431	1,870,992
55302	CITY OF LAKOTA	6,828	0.000773%	28,545	70,050
55303	CITY OF WESLEY	18,845	0.002133%	78,780	193,325
55304	CITY OF FENTON	10,996	0.001245%	45,967	112,802
55305	CITY OF SWEA CITY	16,740	0.001895%	69,983	171,737
55306	CITY OF BANCROFT	35,236	0.003989%	147,304	361,481
55307	CITY OF WHITEMORE	24,371	0.002759%	101,882	250,017
55309	CITY OF BURT	19,770	0.002238%	82,649	202,819
55313	CITY OF LEDYARD	2,718	0.000308%	11,364	27,886
55314	CITY OF TITONKA	17,194	0.001946%	71,879	176,390
55315	CITY OF LONE ROCK	1,301	0.000147%	5,441	13,352
55320	LAKOTA PUBLIC LIBRARY	1,932	0.000219%	8,075	19,816
55321	CITY OF LU VERNE	10,871	0.001231%	45,447	111,527
55548	ALGONA COMMUNITY SCHOOL DISTRICT	1,143,189	0.129416%	4,779,093	11,727,808
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	248,502	0.028132%	1,038,862	2,549,348
55701	ALGONA MUNICIPAL UTILITIES	280,921	0.031802%	1,174,390	2,881,931
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	218,520	0.024738%	913,520	2,241,762
56201	LEE COUNTY	888,716	0.100608%	3,715,269	9,117,204
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	12,645	0.001432%	52,864	129,728
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	74,247	0.008405%	310,390	761,692
56301	CITY OF KEOKUK	296,151	0.033526%	1,238,055	3,038,166
56302	CITY OF DONNELSON	21,199	0.002400%	88,622	217,478
56303	CITY OF FORT MADISON	297,881	0.033722%	1,245,291	3,055,921
56304	CITY OF WEST POINT	47,690	0.005399%	199,366	489,241
56310	CITY OF MONTROSE	14,766	0.001672%	61,730	151,485
56312	CITY OF FRANKLIN	132	0.000015%	552	1,356
56313	CITY OF ST PAUL	204	0.000023%	852	2,092
56314	KEOKUK HOUSING AUTHORITY	46,790	0.005297%	195,604	480,008
56315	FT MADISON HOUSING AUTHORITY	27,832	0.003151%	116,352	285,527
56317	CITY OF HOUGHTON	680	0.000077%	2,841	6,973
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,474,031	0.166870%	6,162,174	15,121,864
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	852,084	0.096461%	3,562,131	8,741,405
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,602,862	0.181454%	6,700,748	16,443,516
56601	SOUTHEAST IOWA PLANNING COMMISSION	132,636	0.015015%	554,485	1,360,697
56702	KEOKUK MUNICIPAL WATER WORKS	142,153	0.016093%	594,270	1,458,327
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	1,044,706	0.118267%	4,367,384	10,717,483
57202	LINN COUNTY	3,801,153	0.430315%	15,890,685	38,995,457
57204	LINN COUNTY ASSESSOR	87,530	0.009909%	365,918	897,955
57205	LINN COUNTY AGRI	34,553	0.003912%	144,449	354,474
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	125,003	0.014151%	522,576	1,282,392
57301	CITY OF CEDAR RAPIDS	6,828,358	0.773014%	28,545,888	70,051,098
57302	CITY OF CENTRAL CITY	33,177	0.003756%	138,697	340,360
57303	CITY OF COGGON	17,689	0.002003%	73,949	181,469
57304	CITY OF LISBON	60,115	0.006805%	251,311	616,713
57305	CITY OF MOUNT VERNON	157,530	0.017833%	658,551	1,616,073
57307	CITY OF SPRINGVILLE	28,092	0.003180%	117,438	288,190
57308	CITY OF MARION	1,022,129	0.115712%	4,273,000	10,485,865
57309	CITY OF CENTER POINT	64,398	0.007290%	269,214	660,646
57310	CITY OF WALKER	17,059	0.001931%	71,313	175,001
57311	CITY OF PRAIRIEBURG	843	0.000095%	3,523	8,644
57313	MARION MUNICIPAL WATER DEPARTMENT	119,357	0.013512%	498,971	1,224,465
57314	CITY OF ALBURNETT	9,119	0.001032%	38,124	93,555
57315	CITY OF PALO	29,895	0.003384%	124,974	306,683

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	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
(200,068)	73,120	503,986	577,106	571	13	492,494	493,078	105,619
(479,518)	175,253	1,207,940	1,383,193	1,368	31	1,180,395	1,181,794	253,144
(503,643)	184,070	1,268,713	1,452,783	1,437	32	1,239,781	1,241,250	265,880
(11,601)	4,240	29,224	33,464	33	1	28,558	28,592	6,124
(1,358,226)	496,401	3,421,470	3,917,871	3,875	87	3,343,447	3,347,409	717,027
(165,995)	60,667	418,153	478,820	474	11	408,617	409,102	87,631
(6,215)	2,271	15,656	17,927	18	-	15,299	15,317	3,281
(17,152)	6,269	43,207	49,476	49	1	42,221	42,271	9,055
(10,008)	3,658	25,210	28,868	29	1	24,635	24,665	5,283
(15,236)	5,569	38,382	43,951	43	1	37,507	37,551	8,044
(32,071)	11,721	80,788	92,509	92	2	78,946	79,040	16,931
(22,182)	8,107	55,877	63,984	63	1	54,603	54,667	11,710
(17,994)	6,576	45,328	51,904	51	1	44,295	44,347	9,499
(2,474)	904	6,232	7,136	7	-	6,090	6,097	1,306
(15,649)	5,719	39,422	45,141	45	1	38,523	38,569	8,262
(1,185)	433	2,984	3,417	3	-	2,916	2,919	625
(1,758)	643	4,429	5,072	5	-	4,328	4,333	928
(9,895)	3,616	24,925	28,541	28	1	24,357	24,386	5,224
(1,040,493)	380,276	2,621,076	3,001,352	2,969	67	2,561,306	2,564,342	549,291
(226,179)	82,663	569,760	652,423	645	15	556,767	557,427	119,403
(255,685)	93,447	644,090	737,537	730	16	629,402	630,148	134,980
(198,889)	72,690	501,017	573,707	567	13	489,592	490,172	104,997
(808,880)	295,627	2,037,626	2,333,253	2,308	52	1,991,161	1,993,521	427,019
(11,509)	4,206	28,993	33,199	33	1	28,332	28,366	6,076
(67,577)	24,698	170,232	194,930	193	4	166,351	166,548	35,675
(269,547)	98,513	679,007	777,520	769	17	663,523	664,309	142,298
(19,295)	7,052	48,605	55,657	55	1	47,496	47,552	10,186
(271,122)	99,089	682,975	782,064	774	17	667,401	668,192	143,129
(43,406)	15,864	109,342	125,206	124	3	106,848	106,975	22,914
(13,440)	4,912	33,856	38,768	38	1	33,084	33,123	7,095
(120)	44	303	347	-	-	296	296	64
(186)	68	468	536	1	-	457	458	98
(42,586)	15,564	107,278	122,842	122	3	104,832	104,957	22,482
(25,332)	9,258	63,813	73,071	72	2	62,358	62,432	13,373
(619)	226	1,558	1,784	2	-	1,523	1,525	327
(1,341,614)	490,329	3,379,622	3,869,951	3,828	86	3,302,554	3,306,468	708,257
(775,539)	283,442	1,953,638	2,237,080	2,213	50	1,909,088	1,911,351	409,418
(1,458,871)	533,184	3,675,002	4,208,186	4,163	94	3,591,198	3,595,455	770,159
(120,721)	44,121	304,105	348,226	344	8	297,171	297,523	63,730
(129,383)	47,287	325,925	373,212	369	8	318,493	318,870	68,303
(950,857)	347,516	2,395,276	2,742,792	2,713	61	2,340,655	2,343,429	501,971
(3,459,683)	1,264,435	8,715,190	9,979,625	9,871	222	8,516,451	8,526,544	1,826,417
(79,667)	29,116	200,686	229,802	227	5	196,110	196,342	42,057
(31,449)	11,494	79,222	90,716	90	2	77,416	77,508	16,602
(113,774)	41,582	286,605	328,187	325	7	280,069	280,401	60,063
(6,214,943)	2,271,420	15,655,892	17,927,312	17,733	400	15,298,878	15,317,011	3,280,959
(30,197)	11,036	76,068	87,104	86	2	74,333	74,421	15,941
(16,100)	5,884	40,557	46,441	46	1	39,632	39,679	8,499
(54,715)	19,997	137,831	157,828	156	4	134,688	134,848	28,885
(143,378)	52,401	361,180	413,581	409	9	352,944	353,362	75,691
(25,568)	9,345	64,408	73,753	73	2	62,939	63,014	13,498
(930,307)	340,006	2,343,512	2,683,518	2,654	60	2,290,071	2,292,785	491,123
(58,613)	21,422	147,649	169,071	167	4	144,283	144,454	30,942
(15,526)	5,674	39,111	44,785	44	1	38,220	38,265	8,196
(767)	280	1,932	2,212	2	-	1,888	1,890	405
(108,635)	39,704	273,659	313,363	310	7	267,418	267,735	57,350
(8,300)	3,034	20,909	23,943	24	1	20,432	20,457	4,382
(27,209)	9,944	68,541	78,485	78	2	66,978	67,058	14,364

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, 2024

Employer ID #	Employer Name	2024 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%)
57316	CITY OF BERTRAM	2,004	0.000227%	8,378	20,560
57317	CITY OF ROBINS	36,964	0.004185%	154,529	379,211
57318	CITY OF ELY	62,401	0.007064%	260,865	640,158
57319	CITY OF HIAWATHA	238,971	0.027053%	999,016	2,451,566
57323	CITY OF FAIRFAX	83,429	0.009445%	348,774	855,886
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,266,290	1.501829%	55,459,607	136,096,882
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,913,090	0.216574%	7,997,655	19,626,103
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	533,370	0.060381%	2,229,749	5,471,765
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	1,100,297	0.124561%	4,599,781	11,287,780
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	4,903,704	0.555131%	20,499,892	50,306,368
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	312,177	0.035340%	1,305,053	3,202,576
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	6,461,949	0.731534%	27,014,121	66,292,169
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,183,242	0.133951%	4,946,532	12,138,702
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	294,526	0.033342%	1,231,264	3,021,499
57582	LISBON COMMUNITY SCHOOL DISTRICT	570,833	0.064622%	2,386,363	5,856,093
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	413,455	0.046806%	1,728,446	4,241,575
57584	KIRKWOOD COMMUNITY COLLEGE	2,663,144	0.301485%	11,133,252	27,320,800
57603	AEA 10 - GRANT WOOD	3,590,817	0.406503%	15,011,377	36,837,651
57702	COGGON MUNICIPAL LIGHT PLANT	12,043	0.001363%	50,344	123,544
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	238,940	0.027050%	998,886	2,451,249
58201	LOUISA COUNTY	317,944	0.035993%	1,329,162	3,261,740
58203	LOUISA COUNTY AGRI EXT DISTRICT	13,371	0.001514%	55,898	137,173
58205	LOUISA COUNTY ASSESSOR	11,993	0.001358%	50,137	123,035
58301	CITY OF WAPELLO	36,061	0.004082%	150,752	369,942
58302	CITY OF MORNING SUN	20,345	0.002303%	85,054	208,721
58303	CITY OF COLUMBUS JUNCTION	34,638	0.003921%	144,805	355,350
58305	CITY OF GRANDVIEW	8,568	0.000970%	35,819	87,898
58306	CITY OF COLUMBUS CITY	3,007	0.000340%	12,570	30,847
58307	CITY OF COTTER	24	0.000003%	99	242
58308	CITY OF FREDONIA	1,739	0.000197%	7,269	17,839
58311	CITY OF OAKVILLE	4,709	0.000533%	19,688	48,313
58314	CITY OF LETTS	6,488	0.000734%	27,121	66,555
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	460,186	0.052096%	1,923,803	4,720,978
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	513,550	0.058137%	2,146,891	5,268,432
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	115,319	0.013055%	482,091	1,183,043
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	633,285	0.071692%	2,647,443	6,496,779
59201	LUCAS COUNTY	246,522	0.027908%	1,030,581	2,529,028
59203	LUCAS COUNTY AGRI	5,770	0.000653%	24,123	59,197
59204	LUCAS COUNTY HEALTH CENTER	1,075,417	0.121744%	4,495,772	11,032,544
59301	CITY OF RUSSELL	7,507	0.000850%	31,383	77,012
59302	CITY OF CHARITON	78,415	0.008877%	327,812	804,444
59304	CITY OF LUCAS	1,441	0.000163%	6,023	14,781
59305	CITY OF DERBY	170	0.000019%	710	1,743
59307	CITY OF WILLIAMSON	453	0.000051%	1,894	4,648
59308	CHARITON HOUSING AGENCY	3,410	0.000386%	14,254	34,980
59309	CHARITON MUNICIPAL WATER	29,485	0.003338%	123,262	302,482
59562	CHARITON COMMUNITY SCHOOL DISTRICT	895,730	0.101402%	3,744,589	9,189,155
59603	SOUTH IA AREA DETENTION SERV. AGCY.	58,063	0.006573%	242,731	595,657
60201	LYON COUNTY	431,219	0.048817%	1,802,709	4,423,815
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	11,686	0.001323%	48,855	119,888
60301	CITY OF ALVORD	4,656	0.000527%	19,463	47,763
60302	CITY OF LITTLE ROCK	9,465	0.001072%	39,570	97,103
60303	CITY OF GEORGE	19,640	0.002223%	82,106	201,488
60304	CITY OF LARCHWOOD	25,255	0.002859%	105,580	259,092
60305	CITY OF INWOOD	16,316	0.001847%	68,210	167,387
60306	CITY OF DOON	9,663	0.001094%	40,395	99,127
60307	CITY OF ROCK RAPIDS	67,913	0.007688%	283,908	696,705
60308	CITY OF LESTER	2,887	0.000327%	12,070	29,618

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	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
(1,824)	667	4,595	5,262	5	-	4,490	4,495	963
(33,644)	12,296	84,751	97,047	96	2	82,818	82,916	17,761
(56,795)	20,757	143,070	163,827	162	4	139,808	139,974	29,983
(217,503)	79,493	547,907	627,400	621	14	535,412	536,047	114,823
(75,934)	27,752	191,284	219,036	217	5	186,922	187,144	40,087
(12,074,535)	4,412,968	30,416,626	34,829,594	34,452	775	29,723,012	29,758,239	6,374,322
(1,741,231)	636,380	4,386,286	5,022,666	4,968	112	4,286,262	4,291,342	919,221
(485,456)	177,423	1,222,898	1,400,321	1,385	31	1,195,012	1,196,428	256,279
(1,001,453)	366,008	2,522,734	2,888,742	2,857	64	2,465,206	2,468,127	528,682
(4,463,188)	1,631,194	11,243,094	12,874,288	12,735	287	10,986,709	10,999,731	2,356,182
(284,133)	103,844	715,752	819,596	811	18	699,430	700,259	149,998
(5,881,451)	2,149,536	14,815,799	16,965,335	16,781	379	14,477,943	14,495,103	3,104,903
(1,076,947)	393,600	2,712,908	3,106,508	3,073	69	2,651,044	2,654,186	568,536
(268,068)	97,973	675,282	773,255	765	17	659,883	660,665	141,517
(519,553)	189,885	1,308,793	1,498,678	1,482	33	1,278,947	1,280,462	274,280
(376,313)	137,534	947,960	1,085,494	1,074	24	926,343	927,441	198,661
(2,423,905)	885,882	6,105,993	6,991,875	6,916	156	5,966,753	5,973,825	1,279,615
(3,268,242)	1,194,468	8,232,937	9,427,405	9,325	210	8,045,195	8,054,730	1,725,352
(10,961)	4,006	27,611	31,617	31	1	26,982	27,014	5,786
(217,475)	79,482	547,836	627,318	621	14	535,343	535,978	114,808
(289,382)	105,763	728,974	834,737	826	19	712,351	713,196	152,769
(12,170)	4,448	30,657	35,105	35	1	29,958	29,994	6,425
(10,916)	3,989	27,497	31,486	31	1	26,870	26,902	5,763
(32,821)	11,995	82,679	94,674	94	2	80,794	80,890	17,327
(18,518)	6,768	46,648	53,416	53	1	45,584	45,638	9,776
(31,527)	11,522	79,418	90,940	90	2	77,607	77,699	16,643
(7,798)	2,850	19,645	22,495	22	1	19,197	19,220	4,117
(2,737)	1,000	6,894	7,894	8	-	6,737	6,745	1,445
(21)	8	54	62	-	-	53	53	11
(1,583)	578	3,987	4,565	5	-	3,896	3,901	836
(4,286)	1,567	10,798	12,365	12	-	10,551	10,563	2,263
(5,905)	2,158	14,874	17,032	17	-	14,535	14,552	3,117
(418,846)	153,079	1,055,103	1,208,182	1,195	27	1,031,043	1,032,265	221,115
(467,416)	170,830	1,177,455	1,348,285	1,334	30	1,150,604	1,151,968	246,756
(104,960)	38,360	264,401	302,761	299	7	258,372	258,678	55,410
(576,395)	210,659	1,451,981	1,662,640	1,645	37	1,418,870	1,420,552	304,287
(224,376)	82,004	565,219	647,223	640	14	552,330	552,984	118,451
(5,252)	1,919	13,230	15,149	15	-	12,928	12,943	2,773
(978,809)	357,732	2,465,690	2,823,422	2,793	63	2,409,463	2,412,319	516,727
(6,833)	2,497	17,212	19,709	19	-	16,819	16,838	3,607
(71,370)	26,084	179,787	205,871	204	5	175,687	175,896	37,677
(1,311)	479	3,303	3,782	4	-	3,228	3,232	692
(155)	57	390	447	-	-	381	381	82
(412)	151	1,039	1,190	1	-	1,015	1,016	218
(3,103)	1,134	7,818	8,952	9	-	7,639	7,648	1,638
(26,836)	9,808	67,602	77,410	77	2	66,061	66,140	14,167
(815,263)	297,960	2,053,707	2,351,667	2,326	52	2,006,874	2,009,252	430,389
(52,847)	19,314	133,125	152,439	151	3	130,089	130,243	27,899
(392,481)	143,443	988,689	1,132,132	1,120	25	966,143	967,288	207,197
(10,637)	3,887	26,794	30,681	30	1	26,183	26,214	5,615
(4,238)	1,549	10,675	12,224	12	-	10,431	10,443	2,237
(8,615)	3,149	21,702	24,851	25	1	21,207	21,233	4,548
(17,876)	6,533	45,031	51,564	51	1	44,004	44,056	9,437
(22,987)	8,401	57,905	66,306	66	1	56,585	56,652	12,135
(14,851)	5,428	37,410	42,838	42	1	36,557	36,600	7,840
(8,795)	3,214	22,154	25,368	25	1	21,649	21,675	4,643
(61,812)	22,591	155,708	178,299	176	4	152,158	152,338	32,631
(2,628)	960	6,619	7,579	7	-	6,469	6,476	1,387

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, 2024

Employer ID #	Employer Name	2024 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%)
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	10,471	0.001185%	43,772	107,417
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	624,781	0.070729%	2,611,891	6,409,535
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	581,409	0.065819%	2,430,577	5,964,593
61201	MADISON COUNTY	433,022	0.049021%	1,810,246	4,442,311
61203	MADISON COUNTY AGRI EXT DISTRICT	14,037	0.001589%	58,683	144,007
61204	MADISON COUNTY MEMORIAL HOSPITAL	1,226,897	0.138893%	5,129,032	12,586,554
61301	CITY OF WINTERSET	210,680	0.023850%	880,744	2,161,331
61303	CITY OF EARLHAM	32,577	0.003688%	136,188	334,203
61304	CITY OF TRURO	8,511	0.000963%	35,579	87,309
61308	CITY OF ST CHARLES	6,449	0.000730%	26,959	66,156
61309	CITY OF EAST PERU	283	0.000032%	1,184	2,905
61311	CITY OF MACKSBURG	378	0.000043%	1,579	3,874
61312	CITY OF BEVINGTON	283	0.000032%	1,184	2,905
61313	NORTH WARD PLAZA	9,497	0.001075%	39,703	97,431
61315	CITY OF PATTERSON	623	0.000071%	2,605	6,392
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	441,716	0.050005%	1,846,589	4,531,496
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,173,987	0.132903%	4,907,844	12,043,762
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	609,391	0.068987%	2,547,555	6,251,654
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	24,500	0.002774%	102,420	251,337
62201	MAHASKA COUNTY	434,387	0.049175%	1,815,949	4,456,307
62203	MAHASKA COUNTY AGRI	12,006	0.001359%	50,190	123,166
62204	MAHASKA HEALTH PARTNERSHIP	4,017,190	0.454772%	16,793,825	41,211,747
62208	MAHASKA CO SOIL & WATER CONS DIST	9,958	0.001127%	41,631	102,162
62209	S C IA SOLID WASTE AGENCY	92,770	0.010502%	387,823	951,712
62301	CITY OF NEW SHARON	20,047	0.002269%	83,808	205,663
62302	CITY OF OSKALOOSA	174,855	0.019795%	730,981	1,793,814
62304	CITY OF FREMONT	4,428	0.000501%	18,512	45,428
62305	CITY OF UNIVERSITY PARK	1,165	0.000132%	4,870	11,950
62306	CITY OF LEIGHTON	283	0.000032%	1,184	2,905
62307	CITY OF BEACON	758	0.000086%	3,168	7,774
62308	CITY OF ROSE HILL	906	0.000103%	3,789	9,297
62309	CITY OF BARNES CITY	1,700	0.000192%	7,109	17,444
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	408,639	0.046261%	1,708,311	4,192,164
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,562,523	0.176888%	6,532,115	16,029,694
62601	MAHASKA CO SOLID WASTE MGMT COMM	31,999	0.003622%	133,771	328,271
62701	OSKALOOSA WATER DEPT	103,982	0.011771%	434,698	1,066,740
63201	MARION COUNTY	676,552	0.076590%	2,828,320	6,940,646
63204	MARION COUNTY AGRI	15,198	0.001721%	63,536	155,916
63209	MARION COUNTY RURAL WATER DIST	33,963	0.003845%	141,980	348,417
63301	CITY OF KNOXVILLE	186,948	0.021164%	781,535	1,917,872
63302	CITY OF PELLA	691,131	0.078240%	2,889,266	7,090,206
63306	CITY OF PLEASANTVILLE	39,000	0.004415%	163,041	400,099
63307	CITY OF BUSSEY	6,588	0.000746%	27,541	67,585
63312	CITY OF MARYSVILLE	201	0.000023%	841	2,063
63315	CITY OF HAMILTON	396	0.000045%	1,657	4,067
63316	CITY OF SWAN	649	0.000074%	2,715	6,663
63317	CITY OF HARVEY	4,475	0.000507%	18,708	45,909
63321	CITY OF MELCHER-DALLAS	20,343	0.002303%	85,042	208,691
63324	KNOXVILLE LOW RENT HOUSING AGCY	23,759	0.002690%	99,324	243,739
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	540,649	0.061205%	2,260,178	5,546,437
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	254,437	0.028804%	1,063,672	2,610,233
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,297,855	0.146926%	5,425,672	13,314,502
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,858,529	0.210397%	7,769,564	19,066,371
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	242,695	0.027475%	1,014,584	2,489,771
63701	KNOXVILLE WATERWORKS	52,071	0.005895%	217,681	534,185
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,353,313	0.379617%	14,018,496	34,401,138
64201	MARSHALL COUNTY	611,275	0.069200%	2,555,428	6,270,974
64203	MARSHALL COUNTY AGRI EXT DISTRICT	21,383	0.002421%	89,390	219,363

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(9,530)	3,483	24,007	27,490	27	1	23,459	23,487	5,031
(568,655)	207,830	1,432,483	1,640,313	1,623	37	1,399,817	1,401,477	300,201
(529,180)	193,403	1,333,041	1,526,444	1,510	34	1,302,643	1,304,187	279,362
(394,122)	144,043	992,823	1,136,866	1,125	25	970,183	971,333	208,063
(12,776)	4,669	32,184	36,853	36	1	31,450	31,487	6,745
(1,116,681)	408,121	2,813,000	3,221,121	3,186	72	2,748,853	2,752,111	589,512
(191,754)	70,082	483,041	553,123	547	12	472,026	472,585	101,230
(29,651)	10,837	74,692	85,529	85	2	72,989	73,076	15,653
(7,746)	2,831	19,513	22,344	22	-	19,068	19,090	4,089
(5,869)	2,145	14,785	16,930	17	-	14,448	14,465	3,099
(258)	94	649	743	1	-	635	636	136
(344)	126	866	992	1	-	846	847	181
(258)	94	649	743	1	-	635	636	136
(8,644)	3,159	21,775	24,934	25	1	21,278	21,304	4,563
(567)	207	1,428	1,635	2	-	1,396	1,398	299
(402,035)	146,935	1,012,755	1,159,690	1,147	26	989,660	990,833	212,240
(1,068,524)	390,521	2,691,690	3,082,211	3,049	69	2,630,309	2,633,427	564,089
(554,648)	202,711	1,397,197	1,599,908	1,583	36	1,365,336	1,366,955	292,807
(22,299)	8,150	56,172	64,322	64	1	54,891	54,956	11,772
(395,364)	144,497	995,951	1,140,448	1,128	25	973,240	974,393	208,719
(10,927)	3,994	27,527	31,521	31	1	26,899	26,931	5,769
(3,656,312)	1,336,299	9,210,514	10,546,813	10,432	235	9,000,480	9,011,147	1,930,220
(9,064)	3,313	22,833	26,146	26	1	22,312	22,339	4,785
(84,436)	30,859	212,700	243,559	241	5	207,850	208,096	44,575
(18,246)	6,669	45,964	52,633	52	1	44,916	44,969	9,633
(159,147)	58,165	400,904	459,069	454	10	391,762	392,226	84,016
(4,030)	1,473	10,153	11,626	11	-	9,921	9,932	2,128
(1,060)	387	2,671	3,058	3	-	2,610	2,613	560
(258)	94	649	743	1	-	635	636	136
(690)	252	1,737	1,989	2	-	1,698	1,700	364
(825)	301	2,078	2,379	2	-	2,030	2,032	435
(1,548)	566	3,899	4,465	4	-	3,810	3,814	817
(371,929)	135,932	936,917	1,072,849	1,061	24	915,552	916,637	196,347
(1,422,157)	519,766	3,582,516	4,102,282	4,058	91	3,500,821	3,504,970	750,777
(29,124)	10,644	73,366	84,010	83	2	71,693	71,778	15,375
(94,641)	34,589	238,408	272,997	270	6	232,972	233,248	49,963
(615,775)	225,052	1,551,182	1,776,234	1,757	40	1,515,809	1,517,606	325,077
(13,833)	5,056	34,846	39,902	39	1	34,051	34,091	7,303
(30,912)	11,297	77,869	89,166	88	2	76,093	76,183	16,319
(170,154)	62,187	428,630	490,817	485	11	418,855	419,351	89,827
(629,044)	229,901	1,584,608	1,814,509	1,795	40	1,548,473	1,550,308	332,082
(35,497)	12,973	89,419	102,392	101	2	87,380	87,483	18,739
(5,996)	2,191	15,105	17,296	17	-	14,760	14,777	3,165
(183)	67	461	528	1	-	450	451	97
(361)	132	909	1,041	1	-	888	889	191
(591)	216	1,489	1,705	2	-	1,455	1,457	312
(4,073)	1,489	10,260	11,749	12	-	10,026	10,038	2,150
(18,515)	6,767	46,641	53,408	53	1	45,577	45,631	9,774
(21,625)	7,903	54,474	62,377	62	1	53,232	53,295	11,416
(492,081)	179,844	1,239,587	1,419,431	1,404	32	1,211,320	1,212,756	259,777
(231,580)	84,637	583,367	668,004	661	15	570,064	570,740	122,255
(1,181,265)	431,725	2,975,691	3,407,416	3,370	76	2,907,834	2,911,280	623,607
(1,691,571)	618,231	4,261,190	4,879,421	4,827	109	4,164,019	4,168,955	893,005
(220,893)	80,731	556,445	637,176	630	14	543,756	544,400	116,613
(47,393)	17,321	119,386	136,707	135	3	116,664	116,802	25,019
(3,052,074)	1,115,464	7,688,395	8,803,859	8,708	196	7,513,070	7,521,974	1,611,234
(556,362)	203,338	1,401,515	1,604,853	1,587	36	1,369,556	1,371,179	293,711
(19,462)	7,113	49,026	56,139	56	1	47,908	47,965	10,274

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, 2024

Employer ID #	Employer Name	2024 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%)
64302	CITY OF STATE CENTER	51,169	0.005793%	213,913	524,940
64303	CITY OF MARSHALLTOWN	643,020	0.072794%	2,688,140	6,596,647
64305	GUTEKUNST PUBLIC LIBRARY	8,087	0.000916%	33,808	82,964
64306	CITY OF MELBOURNE	15,028	0.001701%	62,823	154,167
64307	CITY OF RHODES	2,408	0.000273%	10,065	24,699
64308	CITY OF GILMAN	9,067	0.001026%	37,903	93,013
64309	CITY OF ALBION	10,761	0.001218%	44,985	110,392
64310	CITY OF LISCOMB	2,701	0.000306%	11,293	27,713
64312	CITY OF ST ANTHONY	439	0.000050%	1,835	4,503
64313	CITY OF CLEMONS	1,133	0.000128%	4,736	11,621
64316	CITY OF LAUREL	5,848	0.000662%	24,447	59,992
64317	CITY OF LE GRAND	16,590	0.001878%	69,353	170,190
64318	CITY OF FERGUSON	640	0.000072%	2,676	6,566
64319	CITY OF HAVERHILL	1,020	0.000115%	4,262	10,459
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	4,079,978	0.461880%	17,056,310	41,855,879
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	623,498	0.070584%	2,606,526	6,396,368
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	784,543	0.088815%	3,279,775	8,048,508
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	510,128	0.057750%	2,132,586	5,233,328
64601	REGION SIX PLANNING COMMISSION	74,008	0.008378%	309,391	759,239
64603	SOLID WASTE MANGT COMM MARSHALL CO	54,275	0.006144%	226,895	556,795
64701	MARSHALLTOWN WATER WORKS	111,159	0.012584%	464,700	1,140,365
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	1,941,800	0.219824%	8,117,679	19,920,638
65201	MILLS COUNTY	529,082	0.059895%	2,211,822	5,427,772
65203	MILLS COUNTY AGRI	15,899	0.001800%	66,464	163,101
65301	CITY OF GLENWOOD	87,562	0.009913%	366,052	898,286
65302	CITY OF MALVERN	21,863	0.002475%	91,397	224,286
65303	CITY OF SILVER CITY	5,001	0.000566%	20,906	51,303
65306	CITY OF EMERSON	9,520	0.001078%	39,799	97,666
65307	CITY OF HASTINGS	2,631	0.000298%	10,997	26,986
65311	CITY OF PACIFIC JUNCTION	3,927	0.000445%	16,417	40,287
65312	GLENWOOD MUNICIPAL UTILITIES	65,597	0.007426%	274,226	672,946
65314	LOW RENT HOUSING AGENCY OF MALVERN	2,590	0.000293%	10,828	26,571
65315	CITY OF HENDERSON	4,012	0.000454%	16,772	41,158
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,471,543	0.166588%	6,151,774	15,096,343
66201	MITCHELL COUNTY	381,990	0.043244%	1,596,905	3,918,777
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	1,233,085	0.139593%	5,154,900	12,650,033
66204	MITCHELL COUNTY AGRI EXT	14,236	0.001612%	59,513	146,044
66208	MITCHELL CO SOIL & WATER CONS DIST	4,521	0.000512%	18,901	46,381
66301	CITY OF OSAGE	84,604	0.009578%	353,687	867,942
66303	CITY OF RICEVILLE	23,207	0.002627%	97,019	238,082
66306	CITY OF STACYVILLE	7,613	0.000862%	31,827	78,104
66307	CITY OF SAINT ANSGAR	48,527	0.005494%	202,868	497,836
66309	CITY OF MITCHELL	730	0.000083%	3,054	7,493
66312	CITY OF ORCHARD	323	0.000037%	1,352	3,317
66313	CITY OF CARPENTER	843	0.000095%	3,522	8,643
66314	CITY OF MCINTIRE	312	0.000035%	1,302	3,196
66315	STACYVILLE PUBLIC LIBRARY	5,413	0.000613%	22,627	55,527
66553	OSAGE COMMUNITY SCHOOL DISTRICT	751,396	0.085063%	3,141,202	7,708,455
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	434,212	0.049156%	1,815,220	4,454,517
66701	OSAGE MUNICIPAL LIGHT AND POWER	70,963	0.008033%	296,661	728,002
66702	OSAGE MUNICIPAL GASWORKS	36,068	0.004083%	150,780	370,011
67201	MONONA COUNTY	339,598	0.038445%	1,419,688	3,483,890
67203	MONONA COUNTY AGRI EXTENSION DISTRI	13,251	0.001500%	55,396	135,941
67205	MONONA COUNTY ASSESSOR	25,226	0.002856%	105,457	258,789
67206	MONONA CO SOIL & WATER CONS DIST	946	0.000107%	3,956	9,707
67207	LITTLE SIOUX DRAINAGE DISTRICT	25,139	0.002846%	105,094	257,900
67301	CITY OF ONAWA	109,123	0.012353%	456,189	1,119,479
67302	CITY OF MAPLETON	61,926	0.007010%	258,882	635,291

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	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
(46,573)	17,021	117,320	134,341	133	3	114,645	114,781	24,586
(585,256)	213,898	1,474,301	1,688,199	1,670	38	1,440,681	1,442,389	308,965
(7,361)	2,690	18,542	21,232	21	-	18,119	18,140	3,886
(13,678)	4,999	34,455	39,454	39	1	33,669	33,709	7,221
(2,191)	801	5,520	6,321	6	-	5,394	5,400	1,157
(8,252)	3,016	20,788	23,804	24	1	20,314	20,339	4,356
(9,794)	3,579	24,672	28,251	28	1	24,109	24,138	5,170
(2,459)	899	6,194	7,093	7	-	6,052	6,059	1,298
(400)	146	1,006	1,152	1	-	983	984	211
(1,031)	377	2,597	2,974	3	-	2,538	2,541	544
(5,323)	1,945	13,408	15,353	15	-	13,102	13,117	2,810
(15,099)	5,518	38,036	43,554	43	1	37,169	37,213	7,971
(583)	213	1,467	1,680	2	-	1,434	1,436	308
(928)	339	2,337	2,676	3	-	2,284	2,287	490
(3,713,460)	1,357,185	9,354,473	10,711,658	10,596	238	9,141,156	9,151,990	1,960,389
(567,487)	207,403	1,429,540	1,636,943	1,619	36	1,396,941	1,398,596	299,584
(714,065)	260,974	1,798,781	2,059,755	2,037	46	1,757,762	1,759,845	376,965
(464,302)	169,692	1,169,609	1,339,301	1,325	30	1,142,938	1,144,293	245,112
(67,360)	24,618	169,684	194,302	192	4	165,815	166,011	35,560
(49,399)	18,054	124,440	142,494	141	3	121,602	121,746	26,078
(101,173)	36,977	254,863	291,840	289	6	249,051	249,346	53,411
(1,767,362)	645,931	4,452,112	5,098,043	5,043	114	4,350,587	4,355,744	933,016
(481,553)	175,997	1,213,066	1,389,063	1,374	31	1,185,404	1,186,809	254,219
(14,470)	5,289	36,452	41,741	41	1	35,621	35,663	7,639
(79,696)	29,127	200,760	229,887	227	5	196,182	196,414	42,073
(19,899)	7,273	50,126	57,399	57	1	48,983	49,041	10,505
(4,552)	1,664	11,466	13,130	13	-	11,204	11,217	2,403
(8,665)	3,167	21,828	24,995	25	1	21,330	21,356	4,574
(2,394)	875	6,031	6,906	7	-	5,894	5,901	1,264
(3,574)	1,306	9,004	10,310	10	-	8,799	8,809	1,887
(59,704)	21,820	150,398	172,218	170	4	146,969	147,143	31,519
(2,357)	862	5,939	6,801	7	-	5,803	5,810	1,245
(3,652)	1,335	9,199	10,534	10	-	8,989	8,999	1,928
(1,339,350)	489,502	3,373,919	3,863,421	3,822	86	3,296,981	3,300,889	707,062
(347,674)	127,067	875,817	1,002,884	992	22	855,845	856,859	183,542
(1,122,313)	410,180	2,827,187	3,237,367	3,202	72	2,762,716	2,765,990	592,485
(12,957)	4,736	32,640	37,376	37	1	31,895	31,933	6,840
(4,115)	1,504	10,366	11,870	12	-	10,130	10,142	2,172
(77,004)	28,143	193,978	222,121	220	5	189,555	189,780	40,651
(21,123)	7,720	53,209	60,929	60	1	51,996	52,057	11,151
(6,929)	2,533	17,456	19,989	20	-	17,058	17,078	3,658
(44,168)	16,142	111,263	127,405	126	3	108,725	108,854	23,317
(665)	243	1,675	1,918	2	-	1,636	1,638	351
(294)	108	741	849	1	-	724	725	155
(767)	280	1,932	2,212	2	-	1,888	1,890	405
(284)	104	714	818	1	-	698	699	150
(4,926)	1,800	12,410	14,210	14	-	12,127	12,141	2,601
(683,895)	249,948	1,722,781	1,972,729	1,951	44	1,683,496	1,685,491	361,038
(395,205)	144,439	995,551	1,139,990	1,128	25	972,849	974,002	208,635
(64,588)	23,606	162,703	186,309	184	4	158,993	159,181	34,097
(32,827)	11,998	82,695	94,693	94	2	80,809	80,905	17,330
(309,091)	112,966	778,623	891,589	882	20	760,867	761,769	163,174
(12,061)	4,408	30,382	34,790	34	1	29,689	29,724	6,367
(22,960)	8,391	57,837	66,228	66	1	56,519	56,586	12,121
(861)	315	2,170	2,485	2	-	2,120	2,122	455
(22,881)	8,362	57,639	66,001	65	1	56,324	56,390	12,079
(99,320)	36,299	250,195	286,494	283	6	244,490	244,779	52,433
(56,363)	20,599	141,983	162,582	161	4	138,745	138,910	29,755

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
67303	CITY OF UTE	9,179	0.001039%	38,374	94,170
67304	CITY OF WHITING	12,280	0.001390%	51,338	125,983
67305	CITY OF MOORHEAD	2,505	0.000284%	10,473	25,702
67306	CITY OF SOLDIER	5,629	0.000637%	23,530	57,743
67308	CITY OF CASTANA	3,967	0.000449%	16,584	40,696
67311	CITY OF RODNEY	396	0.000045%	1,657	4,067
67312	CITY OF BLENCOE	7,303	0.000827%	30,532	74,924
67313	LOW RENT HOUSING AGENCY OF ONAWA	14,820	0.001678%	61,954	152,035
67545	WHITING COMMUNITY SCHOOL DISTRICT	154,918	0.017538%	647,635	1,589,285
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	449,848	0.050926%	1,880,585	4,614,922
68201	MONROE COUNTY	274,823	0.031112%	1,148,896	2,819,370
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	6,571	0.000744%	27,469	67,408
68204	MONROE COUNTY HOSPITAL	1,143,167	0.129414%	4,778,999	11,727,577
68301	CITY OF ALBIA	53,105	0.006012%	222,005	544,797
68304	CITY OF LOVILIA	7,865	0.000890%	32,880	80,686
68305	CITY OF MELROSE	510	0.000058%	2,131	5,230
68307	ALBIA HOUSING AGENCY	22,876	0.002590%	95,631	234,677
68549	ALBIA COMMUNITY SCHOOL DISTRICT	754,615	0.085427%	3,154,663	7,741,487
68701	ALBIA MUNICIPAL WATERWORKS	20,989	0.002376%	87,744	215,323
69201	MONTGOMERY COUNTY	288,351	0.032643%	1,205,448	2,958,147
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	8,539	0.000967%	35,697	87,599
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	2,468,499	0.279450%	10,319,537	25,323,959
69301	CITY OF RED OAK	138,431	0.015671%	578,710	1,420,145
69303	CITY OF VILLISCA	29,602	0.003351%	123,751	303,683
69304	CITY OF STANTON	16,923	0.001916%	70,748	173,615
69308	CITY OF ELLIOTT	8,549	0.000968%	35,738	87,700
69311	CITY OF COBURG	189	0.000021%	789	1,937
69312	STANTON HOUSING COMMISSION	2,169	0.000246%	9,067	22,250
69313	CITY OF GRANT	647	0.000073%	2,703	6,634
69314	LOW RENT HOUSING AGENCY OF RED OAK	21,077	0.002386%	88,112	216,226
69315	VILLISCA LOW RENT HOUSING	4,144	0.000469%	17,323	42,509
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	230,571	0.026102%	963,898	2,365,389
69531	RED OAK COMMUNITY SCHOOL DISTRICT	685,001	0.077546%	2,863,640	7,027,321
69532	STANTON COMMUNITY SCHOOL DISTRICT	201,654	0.022829%	843,012	2,068,736
69701	VILLISCA MUNICIPAL POWER PLANT	25,179	0.002850%	105,260	258,305
70201	MUSCATINE COUNTY	646,977	0.073242%	2,704,682	6,637,240
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	21,938	0.002484%	91,711	225,058
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,450	0.000504%	18,603	45,652
70302	CITY OF WILTON	71,231	0.008064%	297,781	730,749
70303	CITY OF WEST LIBERTY	186,968	0.021166%	781,617	1,918,074
70304	CITY OF MUSCATINE	938,283	0.106220%	3,922,485	9,625,708
70307	CITY OF NICHOLS	2,062	0.000233%	8,619	21,150
70316	CITY OF ATALISSA	2,762	0.000313%	11,546	28,333
70317	CITY OF CONESVILLE	2,121	0.000240%	8,867	21,759
70318	CITY OF STOCKTON	2,932	0.000332%	12,259	30,083
70319	CITY OF FRUITLAND	10,554	0.001195%	44,120	108,270
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,516,256	0.398063%	14,699,678	36,072,747
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	976,745	0.110574%	4,083,275	10,020,283
70543	WILTON COMMUNITY SCHOOL DISTRICT	676,921	0.076632%	2,829,863	6,944,432
70703	MUSCATINE POWER AND WATER	88,311	0.009997%	369,181	905,965
70704	WILTON MUNICIPAL LIGHT & POWER	40,108	0.004540%	167,671	411,462
71201	O'BRIEN COUNTY	450,812	0.051035%	1,884,617	4,624,817
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	18,085	0.002047%	75,603	185,528
71301	CITY OF PRIMGHAR	33,609	0.003805%	140,501	344,786
71302	CITY OF SHELTON	153,325	0.017357%	640,973	1,572,935
71303	CITY OF HARTLEY	75,633	0.008562%	316,184	775,910
71306	CITY OF PAULLINA	34,737	0.003932%	145,216	356,358
71310	CITY OF SUTHERLAND	11,001	0.001245%	45,991	112,860

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	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
(8,355)	3,053	21,046	24,099	24	1	20,566	20,591	4,411
(11,177)	4,085	28,156	32,241	32	1	27,514	27,547	5,901
(2,280)	833	5,744	6,577	7	-	5,613	5,620	1,204
(5,123)	1,872	12,905	14,777	15	-	12,611	12,626	2,704
(3,611)	1,320	9,095	10,415	10	-	8,888	8,898	1,906
(361)	132	909	1,041	1	-	888	889	191
(6,647)	2,429	16,745	19,174	19	-	16,363	16,382	3,509
(13,489)	4,930	33,979	38,909	38	1	33,204	33,243	7,121
(141,002)	51,533	355,193	406,726	402	9	347,093	347,504	74,437
(409,437)	149,640	1,031,400	1,181,040	1,168	26	1,007,880	1,009,074	216,148
(250,135)	91,419	630,108	721,527	714	16	615,739	616,469	132,050
(5,980)	2,186	15,065	17,251	17	-	14,722	14,739	3,157
(1,040,472)	380,269	2,621,025	3,001,294	2,969	67	2,561,256	2,564,292	549,280
(48,335)	17,665	121,758	139,423	138	3	118,982	119,123	25,516
(7,159)	2,616	18,033	20,649	20	-	17,622	17,642	3,779
(464)	170	1,169	1,339	1	-	1,142	1,143	245
(20,821)	7,609	52,448	60,057	59	1	51,252	51,312	10,991
(686,826)	251,019	1,730,164	1,981,183	1,960	44	1,690,710	1,692,714	362,585
(19,103)	6,982	48,123	55,105	55	1	47,026	47,082	10,085
(262,447)	95,919	661,124	757,043	749	17	646,048	646,814	138,550
(7,772)	2,840	19,578	22,418	22	-	19,131	19,153	4,103
(2,246,745)	821,134	5,659,714	6,480,848	6,411	144	5,530,651	5,537,206	1,186,089
(125,995)	46,048	317,392	363,440	360	8	310,154	310,522	66,515
(26,943)	9,847	67,871	77,718	77	2	66,323	66,402	14,224
(15,403)	5,630	38,802	44,432	44	1	37,917	37,962	8,132
(7,781)	2,844	19,600	22,444	22	-	19,153	19,175	4,108
(172)	63	433	496	-	-	423	423	91
(1,974)	721	4,973	5,694	6	-	4,859	4,865	1,042
(589)	215	1,483	1,698	2	-	1,449	1,451	311
(19,184)	7,011	48,325	55,336	55	1	47,223	47,279	10,127
(3,771)	1,378	9,501	10,879	11	-	9,284	9,295	1,991
(209,858)	76,698	528,647	605,345	599	13	516,592	517,204	110,787
(623,465)	227,862	1,570,553	1,798,415	1,779	40	1,534,739	1,536,558	329,136
(183,539)	67,079	462,347	529,426	524	12	451,804	452,340	96,893
(22,917)	8,376	57,729	66,105	65	1	56,413	56,479	12,098
(588,857)	215,214	1,483,373	1,698,587	1,680	38	1,449,547	1,451,265	310,866
(19,967)	7,298	50,299	57,597	57	1	49,152	49,210	10,541
(4,050)	1,480	10,203	11,683	12	-	9,970	9,982	2,138
(64,832)	23,695	163,317	187,012	185	4	159,593	159,782	34,226
(170,172)	62,194	428,675	490,869	486	11	418,900	419,397	89,836
(853,994)	312,115	2,151,273	2,463,388	2,437	55	2,102,216	2,104,708	450,836
(1,876)	686	4,727	5,413	5	-	4,619	4,624	991
(2,514)	919	6,332	7,251	7	-	6,188	6,195	1,327
(1,930)	706	4,863	5,569	6	-	4,752	4,758	1,019
(2,669)	975	6,723	7,698	8	-	6,570	6,578	1,409
(9,606)	3,511	24,198	27,709	27	1	23,646	23,674	5,071
(3,200,379)	1,169,666	8,061,987	9,231,653	9,132	206	7,878,143	7,887,481	1,689,527
(889,001)	324,910	2,239,458	2,564,368	2,537	57	2,188,389	2,190,983	469,316
(616,111)	225,175	1,552,028	1,777,203	1,758	40	1,516,636	1,518,434	325,254
(80,377)	29,376	202,476	231,852	229	5	197,859	198,093	42,432
(36,505)	13,342	91,959	105,301	104	2	89,862	89,968	19,272
(410,314)	149,961	1,033,612	1,183,573	1,171	26	1,010,041	1,011,238	216,611
(16,460)	6,016	41,464	47,480	47	1	40,519	40,567	8,690
(30,589)	11,180	77,057	88,237	87	2	75,300	75,389	16,149
(139,551)	51,003	351,539	402,542	398	9	343,523	343,930	73,671
(68,839)	25,159	173,410	198,569	196	4	169,456	169,656	36,341
(31,616)	11,555	79,643	91,198	90	2	77,827	77,919	16,691
(10,013)	3,660	25,223	28,883	29	1	24,648	24,678	5,286

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, 2024

Employer ID #	Employer Name	2024 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%)
71312	CITY OF SANBORN	65,134	0.007374%	272,290	668,196
71317	CITY OF ARCHER	807	0.000091%	3,375	8,281
71319	CITY OF CALUMET	1,589	0.000180%	6,641	16,298
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,177	0.000133%	4,920	12,073
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	446,849	0.050586%	1,868,047	4,584,154
71534	SHELDON COMMUNITY SCHOOL DISTRICT	836,865	0.094738%	3,498,507	8,585,275
71535	NORTHWEST IOWA COMMUNITY COLLEGE	358,581	0.040594%	1,499,043	3,678,624
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	441,366	0.049965%	1,845,125	4,527,903
71701	SANBORN MUNICIPAL LIGHT PLANT	32,809	0.003714%	137,156	336,578
72201	OSCEOLA COUNTY	236,086	0.026726%	986,955	2,421,969
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	6,825	0.000773%	28,531	70,014
72206	OSCEOLA CO SOIL & WATER CONS DIST	865	0.000098%	3,615	8,872
72301	CITY OF SIBLEY	139,927	0.015841%	584,964	1,435,492
72302	CITY OF MELVIN	2,652	0.000300%	11,085	27,203
72304	CITY OF OCHEYEDAN	1,373	0.000155%	5,738	14,081
72306	CITY OF ASHTON	9,847	0.001115%	41,167	101,024
72308	CITY OF HARRIS	2,185	0.000247%	9,134	22,416
72310	MELVIN PUBLIC LIBRARY	653	0.000074%	2,729	6,698
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	283	0.000032%	1,184	2,905
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	564,699	0.063928%	2,360,721	5,793,166
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	4,720	0.000534%	19,732	48,422
73201	PAGE COUNTY	346,760	0.039255%	1,449,626	3,557,356
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	13,585	0.001538%	56,792	139,366
73301	CITY OF SHENANDOAH	180,406	0.020423%	754,188	1,850,763
73302	CITY OF CLARINDA	88,985	0.010074%	372,002	912,886
73303	CLARINDA REGIONAL HEALTH CENTER	2,125,179	0.240584%	8,884,293	21,801,895
73304	CITY OF COIN	4,752	0.000538%	19,867	48,754
73306	CITY OF BLANCHARD	142	0.000016%	592	1,453
73309	CITY OF ESSEX	20,630	0.002335%	86,245	211,643
73311	CITY OF COLLEGE SPRINGS	838	0.000095%	3,502	8,595
73312	CITY OF BRADDYVILLE	555	0.000063%	2,320	5,693
73316	CITY OF SHAMBAUGH	3,160	0.000358%	13,211	32,421
73319	CITY OF YORKTOWN	340	0.000038%	1,421	3,486
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	3,142	0.000356%	13,135	32,232
73323	CLARINDA LOW RENT HOUSING AGENCY	11,762	0.001332%	49,170	120,663
73324	SHENANDOAH LOW RENT HOUSING	10,441	0.001182%	43,649	107,113
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	835,570	0.094592%	3,493,092	8,571,985
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	97,254	0.011010%	406,569	997,714
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	773,650	0.087582%	3,234,235	7,936,755
73556	ESSEX COMMUNITY SCHOOL DISTRICT	188,203	0.021306%	786,780	1,930,744
73601	PAGE COUNTY LANDFILL ASSOCIATION	30,040	0.003401%	125,584	308,181
74201	PALO ALTO COUNTY	359,802	0.040732%	1,504,148	3,691,152
74203	PALO ALTO COUNTY EXTENSION OFFICE	12,115	0.001372%	50,648	124,288
74205	PALO ALTO COUNTY HEALTH SYSTEM	1,211,423	0.137141%	5,064,344	12,427,810
74207	PALO ALTO CO SOIL & WATER CONS DIST	5,565	0.000630%	23,264	57,088
74301	CITY OF EMMETSBURG	100,610	0.011390%	420,599	1,032,143
74302	CITY OF GRAETTINGER	16,597	0.001879%	69,383	170,264
74303	CITY OF WEST BEND	54,035	0.006117%	225,893	554,338
74305	CITY OF RUTHVEN	21,231	0.002403%	88,754	217,801
74306	CITY OF AYRSHIRE	777	0.000088%	3,248	7,971
74307	CITY OF CYLINDER	396	0.000045%	1,657	4,067
74308	CITY OF MALLARD	7,283	0.000825%	30,447	74,717
74311	CITY OF CURLEW	113	0.000013%	474	1,162
74312	CITY OF RODMAN	113	0.000013%	474	1,162
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	160,719	0.018194%	671,885	1,648,793
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	258,543	0.029269%	1,080,836	2,652,353
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	570,677	0.064604%	2,385,708	5,854,486
74602	UPPER DES MOINES OPPORTUNITY INC	619,856	0.070172%	2,591,302	6,359,010

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	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
(59,282)	21,666	149,337	171,003	169	4	145,931	146,104	31,296
(735)	269	1,851	2,120	2	-	1,809	1,811	388
(1,446)	528	3,642	4,170	4	-	3,559	3,563	763
(1,071)	391	2,698	3,089	3	-	2,637	2,640	565
(406,707)	148,642	1,024,524	1,173,166	1,160	26	1,001,161	1,002,347	214,706
(761,687)	278,379	1,918,744	2,197,123	2,173	49	1,874,989	1,877,211	402,106
(326,368)	119,280	822,145	941,425	931	21	803,397	804,349	172,294
(401,716)	146,818	1,011,952	1,158,770	1,146	26	988,876	990,048	212,072
(29,861)	10,914	75,223	86,137	85	2	73,507	73,594	15,764
(214,877)	78,533	541,292	619,825	613	14	528,948	529,575	113,437
(6,212)	2,270	15,648	17,918	18	-	15,291	15,309	3,279
(787)	288	1,983	2,271	2	-	1,938	1,940	416
(127,357)	46,546	320,822	367,368	363	8	313,506	313,877	67,234
(2,413)	882	6,080	6,962	7	-	5,941	5,948	1,274
(1,249)	457	3,147	3,604	4	-	3,075	3,079	660
(8,963)	3,276	22,578	25,854	26	1	22,063	22,090	4,732
(1,989)	727	5,010	5,737	6	-	4,895	4,901	1,050
(594)	217	1,497	1,714	2	-	1,463	1,465	314
(258)	94	649	743	1	-	635	636	136
(513,971)	187,845	1,294,729	1,482,574	1,467	33	1,265,204	1,266,704	271,333
(4,296)	1,570	10,822	12,392	12	-	10,575	10,587	2,268
(315,609)	115,348	795,042	910,390	901	20	776,912	777,833	166,615
(12,365)	4,519	31,147	35,666	35	1	30,437	30,473	6,527
(164,200)	60,011	413,631	473,642	469	11	404,199	404,679	86,684
(80,991)	29,601	204,023	233,624	231	5	199,371	199,607	42,757
(1,934,267)	706,931	4,872,559	5,579,490	5,519	124	4,761,446	4,767,089	1,021,128
(4,325)	1,581	10,896	12,477	12	-	10,648	10,660	2,283
(129)	47	325	372	-	-	317	317	68
(18,777)	6,863	47,301	54,164	54	1	46,222	46,277	9,913
(763)	279	1,921	2,200	2	-	1,877	1,879	403
(505)	185	1,272	1,457	1	-	1,243	1,244	267
(2,876)	1,051	7,246	8,297	8	-	7,081	7,089	1,518
(309)	113	779	892	1	-	761	762	163
(2,860)	1,045	7,204	8,249	8	-	7,039	7,047	1,510
(10,705)	3,913	26,967	30,880	31	1	26,352	26,384	5,651
(9,503)	3,473	23,939	27,412	27	1	23,393	23,421	5,017
(760,508)	277,948	1,915,774	2,193,722	2,170	49	1,872,087	1,874,306	401,483
(88,517)	32,351	222,982	255,333	253	6	217,897	218,156	46,730
(704,150)	257,351	1,773,805	2,031,156	2,009	45	1,733,355	1,735,409	371,731
(171,296)	62,605	431,507	494,112	489	11	421,667	422,167	90,430
(27,342)	9,993	68,876	78,869	78	2	67,305	67,385	14,434
(327,480)	119,686	824,945	944,631	934	21	806,133	807,088	172,881
(11,027)	4,030	27,777	31,807	31	1	27,144	27,176	5,821
(1,102,597)	402,974	2,777,522	3,180,496	3,146	71	2,714,184	2,717,401	582,077
(5,065)	1,851	12,759	14,610	14	-	12,468	12,482	2,674
(91,572)	33,467	230,676	264,143	261	6	225,416	225,683	48,342
(15,106)	5,521	38,053	43,574	43	1	37,185	37,229	7,975
(49,181)	17,975	123,890	141,865	140	3	121,065	121,208	25,963
(19,323)	7,062	48,677	55,739	55	1	47,567	47,623	10,201
(707)	258	1,782	2,040	2	-	1,741	1,743	373
(361)	132	909	1,041	1	-	888	889	191
(6,629)	2,423	16,699	19,122	19	-	16,318	16,337	3,500
(103)	38	260	298	-	-	254	254	54
(103)	38	260	298	-	-	254	254	54
(146,281)	53,462	368,493	421,955	417	9	360,090	360,516	77,224
(235,317)	86,003	592,781	678,784	671	15	579,263	579,949	124,227
(519,411)	189,833	1,308,433	1,498,266	1,482	33	1,278,596	1,280,111	274,205
(564,172)	206,192	1,421,191	1,627,383	1,610	36	1,388,782	1,390,428	297,835

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, 2024

Employer ID #	Employer Name	2024 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%)
74603	LOST ISLAND SANITARY DISTRICT	2,360	0.000267%	9,865	24,210
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	17,573	0.001989%	73,463	180,277
74702	EMMETSBURG MUNICIPAL UTILITIES	47,583	0.005387%	198,919	488,143
75201	PLYMOUTH COUNTY	560,558	0.063459%	2,343,408	5,750,681
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	11,898	0.001347%	49,739	122,058
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	1,630	0.000184%	6,813	16,718
75301	CITY OF AKRON	51,995	0.005886%	217,364	533,408
75302	CITY OF REMSEN	59,240	0.006706%	247,651	607,730
75303	CITY OF HINTON	34,925	0.003954%	146,002	358,286
75304	CITY OF KINGSLEY	30,301	0.003430%	126,672	310,850
75305	CITY OF LE MARS	309,724	0.035063%	1,294,796	3,177,407
75306	CITY OF MERRILL	15,306	0.001733%	63,988	157,026
75311	CITY OF WESTFIELD	3,152	0.000357%	13,178	32,339
75312	AKRON CARE CENTER, INC	189,188	0.021417%	790,900	1,940,855
75313	CITY OF BRUNSVILLE	189	0.000021%	789	1,937
75314	CITY OF CRAIG	349	0.000040%	1,460	3,583
75315	CITY OF OYENS	925	0.000105%	3,867	9,491
75316	FLOYD VALLEY HOSPITAL	1,864,204	0.211040%	7,793,288	19,124,589
75317	CITY OF STRUBLE	189	0.000021%	789	1,937
75550	HINTON COMMUNITY SCHOOL DISTRICT	588,320	0.066602%	2,459,467	6,035,487
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,715,035	0.194153%	7,169,688	17,594,286
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	497,367	0.056305%	2,079,239	5,102,415
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	357,069	0.040422%	1,492,723	3,663,115
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	273,489	0.030961%	1,143,320	2,805,687
75601	PLYMOUTH CO SOLID WASTE AGY	32,049	0.003628%	133,982	328,790
76201	POCAHONTAS COUNTY	379,230	0.042931%	1,585,369	3,890,466
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	14,008	0.001586%	58,560	143,706
76301	CITY OF FONDA	29,637	0.003355%	123,898	304,044
76302	CITY OF POCAHONTAS	78,052	0.008836%	326,297	800,726
76303	CITY OF ROLFE	18,181	0.002058%	76,006	186,518
76304	CITY OF GILMORE CITY	18,416	0.002085%	76,986	188,923
76305	CITY OF LAURENS	49,899	0.005649%	208,603	511,907
76306	CITY OF PALMER	3,228	0.000365%	13,495	33,117
76307	CITY OF HAVELOCK	2,187	0.000248%	9,144	22,439
76309	CITY OF PLOVER	1,536	0.000174%	6,422	15,758
76313	CITY OF VARINA	1,356	0.000154%	5,669	13,913
76315	POCAHONTAS COMMUNITY HOSPITAL	433,271	0.049049%	1,811,285	4,444,860
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	473,796	0.053637%	1,980,698	4,860,598
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	148,180	0.016775%	619,467	1,520,160
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	8,746	0.000990%	36,562	89,723
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	50,614	0.005730%	211,593	519,244
77002	STATE - DEPARTMENT ON AGING	340,183	0.038511%	1,422,131	3,489,883
77003	STATE - DEPT OF AGRICULTURE	2,243,741	0.254006%	9,379,938	23,018,200
77007	STATE - ATTORNEY GENERAL	2,268,696	0.256831%	9,484,265	23,274,217
77008	STATE - AUDITOR OF STATE	787,821	0.089186%	3,293,480	8,082,140
77009	STATE - BANKING/DEPT OF COMMERCE	817,397	0.092535%	3,417,122	8,385,557
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	318,598	0.036067%	1,331,896	3,268,449
77012	STATE - DEPT OF MANAGEMENT	264,147	0.029903%	1,104,262	2,709,840
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	46,635	0.005279%	194,957	478,421
77014	STATE - LEGISLATIVE-CITIZENS AIDE	131,133	0.014845%	548,200	1,345,274
77016	STATE - DEPARTMENT OF COMMERCE	602,665	0.068226%	2,519,435	6,182,648
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	5,074,602	0.574477%	21,214,328	52,059,580
77019	STATE - JUDICIAL BRANCH	8,620,098	0.975850%	36,036,244	88,432,298
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	844,077	0.095555%	3,528,655	8,659,257
77022	STATE - DEPARTMENT FOR THE BLIND	411,797	0.046618%	1,721,514	4,224,565
77027	STATE - WORKFORCE DEVELOPMENT	3,561,602	0.403196%	14,889,247	36,537,946
77033	IOWA STATE FAIR BOARD	537,304	0.060826%	2,246,195	5,512,121
77034	STATE-LEGISLATIVE-HOUSE	680,765	0.077067%	2,845,934	6,983,870

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	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
(2,148)	785	5,411	6,196	6	-	5,287	5,293	1,134
(15,994)	5,846	40,291	46,137	46	1	39,372	39,419	8,444
(43,308)	15,828	109,096	124,924	124	3	106,608	106,735	22,863
(510,201)	186,467	1,285,234	1,471,701	1,456	33	1,255,926	1,257,415	269,343
(10,829)	3,958	27,279	31,237	31	1	26,657	26,689	5,717
(1,483)	542	3,736	4,278	4	-	3,651	3,655	783
(47,324)	17,296	119,213	136,509	135	3	116,494	116,632	24,983
(53,918)	19,706	135,823	155,529	154	3	132,726	132,883	28,464
(31,787)	11,618	80,074	91,692	91	2	78,248	78,341	16,781
(27,579)	10,079	69,473	79,552	79	2	67,888	67,969	14,559
(281,900)	103,028	710,126	813,154	804	18	693,933	694,755	148,819
(13,931)	5,092	35,094	40,186	40	1	34,294	34,335	7,355
(2,869)	1,049	7,228	8,277	8	-	7,063	7,071	1,515
(172,193)	62,933	433,767	496,700	491	11	423,875	424,377	90,903
(172)	63	433	496	-	-	423	423	91
(318)	116	801	917	1	-	783	784	168
(842)	308	2,121	2,429	2	-	2,073	2,075	445
(1,696,736)	620,118	4,274,201	4,894,319	4,841	109	4,176,733	4,181,683	895,732
(172)	63	433	496	-	-	423	423	91
(535,469)	195,702	1,348,886	1,544,588	1,528	34	1,318,126	1,319,688	282,682
(1,560,968)	570,498	3,932,190	4,502,688	4,454	100	3,842,521	3,847,075	824,057
(452,687)	165,447	1,140,351	1,305,798	1,292	29	1,114,347	1,115,668	238,980
(324,992)	118,777	818,679	937,456	927	21	800,010	800,958	171,568
(248,921)	90,975	627,050	718,025	710	16	612,751	613,477	131,409
(29,170)	10,661	73,482	84,143	83	2	71,807	71,892	15,399
(345,163)	126,149	869,490	995,639	985	22	849,662	850,669	182,216
(12,750)	4,660	32,117	36,777	36	1	31,385	31,422	6,731
(26,975)	9,859	67,951	77,810	77	2	66,402	66,481	14,240
(71,041)	25,964	178,956	204,920	203	5	174,875	175,083	37,503
(16,548)	6,048	41,685	47,733	47	1	40,735	40,783	8,736
(16,761)	6,126	42,223	48,349	48	1	41,260	41,309	8,849
(45,416)	16,599	114,407	131,006	130	3	111,798	111,931	23,976
(2,938)	1,074	7,401	8,475	8	-	7,233	7,241	1,551
(1,991)	728	5,015	5,743	6	-	4,900	4,906	1,051
(1,398)	511	3,522	4,033	4	-	3,442	3,446	738
(1,234)	451	3,109	3,560	4	-	3,038	3,042	652
(394,349)	144,125	993,393	1,137,518	1,125	25	970,740	971,890	208,182
(431,233)	157,606	1,086,307	1,243,913	1,230	28	1,061,535	1,062,793	227,654
(134,869)	49,291	339,744	389,035	385	9	331,997	332,391	71,199
(7,960)	2,909	20,052	22,961	23	1	19,595	19,619	4,202
(46,067)	16,837	116,047	132,884	131	3	113,401	113,535	24,320
(309,623)	113,160	779,963	893,123	883	20	762,176	763,079	163,454
(2,042,178)	746,370	5,144,394	5,890,764	5,827	131	5,027,082	5,033,040	1,078,095
(2,064,892)	754,671	5,201,612	5,956,283	5,892	133	5,082,995	5,089,020	1,090,086
(717,049)	262,065	1,806,297	2,068,362	2,046	46	1,765,107	1,767,199	378,540
(743,968)	271,903	1,874,109	2,146,012	2,123	48	1,831,372	1,833,543	392,751
(289,977)	105,980	730,474	836,454	827	19	713,816	714,662	153,083
(240,417)	87,867	605,629	693,496	686	15	591,818	592,519	126,920
(42,446)	15,513	106,923	122,436	121	3	104,485	104,609	22,408
(119,353)	43,621	300,658	344,279	341	8	293,802	294,151	63,008
(548,525)	200,474	1,381,775	1,582,249	1,565	35	1,350,265	1,351,865	289,575
(4,618,733)	1,688,042	11,634,923	13,322,965	13,179	298	11,369,603	11,383,080	2,438,297
(7,845,726)	2,867,434	19,763,951	22,631,385	22,386	504	19,313,258	19,336,148	4,141,873
(768,251)	280,778	1,935,279	2,216,057	2,192	49	1,891,147	1,893,388	405,571
(374,804)	136,982	944,158	1,081,140	1,069	24	922,628	923,721	197,864
(3,241,652)	1,184,750	8,165,955	9,350,705	9,249	208	7,979,740	7,989,197	1,711,315
(489,036)	178,732	1,231,918	1,410,650	1,395	31	1,203,825	1,205,251	258,169
(619,610)	226,453	1,560,842	1,787,295	1,768	40	1,525,249	1,527,057	327,101

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, 2024

Employer ID #	Employer Name	2024 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%)
77035	STATE-LEGISLATIVE-SENATE	605,039	0.068494%	2,529,359	6,207,001
77037	STATE - OFFICE OF GOVERNOR	251,891	0.028516%	1,053,027	2,584,110
77038	STATE - DEPT OF PUBLIC HEALTH	3,123,772	0.353631%	13,058,902	32,046,311
77040	STATE - IOWA FINANCE AUTHORITY	741,446	0.083936%	3,099,609	7,606,386
77043	STATE - DEPT OF COMMERCE/INSURANCE	889,739	0.100724%	3,719,545	9,127,696
77045	STATE - LAW ENFORCEMENT ACADEMY	191,789	0.021712%	801,773	1,967,537
77048	STATE - IOWA LEGISLATIVE SERVICES AGENCY	625,773	0.070841%	2,616,037	6,419,707
77052	STATE - DEPT OF CULTURAL AFFAIRS	3,297	0.000373%	13,785	33,827
77060	STATE - PAROLE BOARD	82,691	0.009361%	345,690	848,317
77062	STATE - PUBLIC DEFENSE	1,102,014	0.124755%	4,606,959	11,305,394
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	21,555	0.002440%	90,112	221,133
77065	STATE - DEPARTMENT OF EDUCATION	1,977,759	0.223895%	8,268,004	20,289,533
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,896,340	0.214678%	7,927,632	19,454,266
77069	DEPT OF ADMINISTRATIVE SERVICES	1,935,969	0.219164%	8,093,300	19,860,814
77070	STATE - SECRETARY OF STATE	226,440	0.025634%	946,631	2,323,017
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	15,462,376	1.750440%	64,640,324	158,626,197
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	207,891	0.023535%	869,088	2,132,728
77078	STATE - TREASURER OF STATE	182,288	0.020636%	762,053	1,870,065
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,993,679	0.338904%	12,515,049	30,711,707
77084	OFFICE OF PROFESSIONAL REGULATION	89,901	0.010177%	375,831	922,282
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	136,324	0.015433%	569,902	1,398,530
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	139,595	0.015803%	583,576	1,432,086
77096	STATE - IOWA PBS	650,872	0.073683%	2,720,964	6,677,196
77099	STATE - CONSUMER ADVOCATE	163,895	0.018554%	685,160	1,681,370
77101	STATE - DEPARTMENT OF CORRECTION	428,998	0.048565%	1,793,420	4,401,022
77105	STATE - LOTTERY	673,426	0.076236%	2,815,250	6,908,572
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,544,171	0.174810%	6,455,393	15,841,418
77111	STATE - DEPT OF INSPECTIONS & APPEALS	6,063,969	0.686480%	25,350,366	62,209,345
77113	STATE - CONSERVATION PEACE OFFICERS	38	0.000004%	159	391
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	286,093	0.032388%	1,196,010	2,934,987
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	624,333	0.070679%	2,610,020	6,404,942
77201	POLK COUNTY	8,032,649	0.909347%	33,580,417	82,405,743
77202	BROADLAWNS MEDICAL CENTER	10,643,290	1.204889%	44,494,177	109,187,913
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	48,559	0.005497%	202,998	498,154
77205	POLK COUNTY ASSESSOR	357,847	0.040511%	1,495,975	3,671,096
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	16,977	0.001922%	70,973	174,166
77301	CITY OF WEST DES MOINES	2,553,521	0.289075%	10,674,974	26,196,194
77303	CITY OF MITCHELLVILLE	60,945	0.006899%	254,781	625,227
77304	CITY OF DES MOINES	8,978,096	1.016378%	37,532,851	92,104,944
77305	CITY OF URBANDALE	1,108,153	0.125450%	4,632,624	11,368,376
77307	CITY OF ALTOONA	586,918	0.066443%	2,453,607	6,021,108
77308	CITY OF GRIMES	496,893	0.056251%	2,077,257	5,097,551
77309	CITY OF ANKENY	1,648,086	0.186574%	6,889,808	16,907,465
77310	CITY OF BONDURANT	183,030	0.020720%	765,156	1,877,679
77314	CITY OF WINDSOR HEIGHTS	86,597	0.009803%	362,018	888,385
77317	CITY OF ELKHART	26,963	0.003052%	112,720	276,613
77318	CITY OF RUNNELLS	8,110	0.000918%	33,904	83,201
77320	CITY OF CLIVE	733,058	0.082987%	3,064,543	7,520,334
77321	CITY OF PLEASANT HILL	272,849	0.030888%	1,140,643	2,799,118
77322	CITY OF POLK CITY	127,117	0.014390%	531,412	1,304,076
77330	CITY OF JOHNSTON	572,012	0.064755%	2,391,291	5,868,185
77331	CITY OF ALLEMAN	9,645	0.001092%	40,323	98,951
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,826	0.001112%	41,076	100,801
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	5,390,327	0.610219%	22,534,212	55,298,552
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	1,000,665	0.113282%	4,183,273	10,265,677
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	7,429,848	0.841106%	31,060,415	76,221,703
77560	ANKENY COMMUNITY SCHOOL DISTRICT	9,070,998	1.026895%	37,921,225	93,058,008
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,678,328	0.189997%	7,016,236	17,217,717

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	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
(550,686)	201,263	1,387,218	1,588,481	1,571	35	1,355,584	1,357,190	290,715
(229,263)	83,790	577,529	661,319	654	15	564,359	565,028	121,031
(2,843,153)	1,039,108	7,162,109	8,201,217	8,112	183	6,998,786	7,007,081	1,500,942
(674,840)	246,639	1,699,970	1,946,609	1,926	43	1,661,204	1,663,173	356,258
(809,811)	295,967	2,039,971	2,335,938	2,311	52	1,993,452	1,995,815	427,511
(174,560)	63,798	439,730	503,528	498	11	429,702	430,211	92,153
(569,557)	208,160	1,434,756	1,642,916	1,625	37	1,402,038	1,403,700	300,678
(3,001)	1,097	7,560	8,657	9	-	7,388	7,397	1,584
(75,263)	27,507	189,592	217,099	215	5	185,269	185,489	39,732
(1,003,016)	366,580	2,526,670	2,893,250	2,862	64	2,469,053	2,471,979	529,507
(19,619)	7,170	49,422	56,592	56	1	48,295	48,352	10,357
(1,800,090)	657,892	4,534,558	5,192,450	5,136	116	4,431,153	4,436,405	950,294
(1,725,985)	630,808	4,347,882	4,978,690	4,925	111	4,248,733	4,253,769	911,173
(1,762,054)	643,991	4,438,742	5,082,733	5,028	113	4,337,522	4,342,663	930,214
(206,098)	75,324	519,177	594,501	588	13	507,337	507,938	108,802
(14,073,339)	5,143,485	35,451,758	40,595,243	40,155	904	34,643,324	34,684,383	7,429,520
(189,216)	69,154	476,649	545,803	540	12	465,779	466,331	99,890
(165,912)	60,637	417,945	478,582	473	11	408,415	408,899	87,588
(2,724,747)	995,833	6,863,835	7,859,668	7,774	175	6,707,313	6,715,262	1,438,434
(81,825)	29,905	206,123	236,028	233	5	201,423	201,661	43,197
(124,078)	45,348	312,561	357,909	354	8	305,433	305,795	65,502
(127,055)	46,436	320,060	366,496	363	8	312,762	313,133	67,074
(592,402)	216,509	1,492,303	1,708,812	1,690	38	1,458,273	1,460,001	312,738
(149,171)	54,519	375,774	430,293	426	10	367,205	367,641	78,750
(390,459)	142,704	983,595	1,126,299	1,114	25	961,165	962,304	206,129
(612,930)	224,012	1,544,014	1,768,026	1,749	39	1,508,804	1,510,592	323,574
(1,405,453)	513,661	3,540,437	4,054,098	4,010	90	3,459,702	3,463,802	741,959
(5,519,222)	2,017,150	13,903,319	15,920,469	15,748	355	13,586,271	13,602,374	2,913,678
(35)	13	87	100	-	-	85	85	18
(260,392)	95,168	655,947	751,115	743	17	640,989	641,749	137,465
(568,247)	207,681	1,431,456	1,639,137	1,621	36	1,398,814	1,400,471	299,986
(7,311,049)	2,672,022	18,417,062	21,089,084	20,860	470	17,997,083	18,018,413	3,859,609
(9,687,167)	3,540,439	24,402,674	27,943,113	27,640	622	23,846,201	23,874,463	5,113,996
(44,196)	16,153	111,334	127,487	126	3	108,795	108,924	23,332
(325,700)	119,036	820,462	939,498	929	21	801,753	802,703	171,942
(15,452)	5,647	38,925	44,572	44	1	38,037	38,082	8,157
(2,324,130)	849,417	5,854,652	6,704,069	6,631	149	5,721,143	5,727,923	1,226,942
(55,470)	20,273	139,734	160,007	158	4	136,547	136,709	29,284
(8,171,564)	2,986,521	20,584,760	23,571,281	23,316	525	20,115,350	20,139,191	4,313,887
(1,008,604)	368,622	2,540,746	2,909,368	2,878	65	2,482,808	2,485,751	532,457
(534,194)	195,236	1,345,672	1,540,908	1,524	34	1,314,986	1,316,544	282,009
(452,255)	165,289	1,139,264	1,304,553	1,290	29	1,113,285	1,114,604	238,752
(1,500,033)	548,228	3,778,691	4,326,919	4,280	96	3,692,522	3,696,898	791,889
(166,588)	60,884	419,647	480,531	475	11	410,078	410,564	87,944
(78,818)	28,806	198,547	227,353	225	5	194,020	194,250	41,609
(24,541)	8,969	61,821	70,790	70	2	60,411	60,483	12,956
(7,382)	2,698	18,595	21,293	21	-	18,171	18,192	3,897
(667,205)	243,848	1,680,738	1,924,586	1,904	43	1,642,411	1,644,358	352,227
(248,338)	90,762	625,582	716,344	709	16	611,316	612,041	131,101
(115,698)	42,285	291,451	333,736	330	7	284,805	285,142	61,079
(520,626)	190,277	1,311,495	1,501,772	1,485	33	1,281,588	1,283,106	274,846
(8,779)	3,208	22,115	25,323	25	1	21,610	21,636	4,635
(8,943)	3,268	22,528	25,796	26	1	22,015	22,042	4,721
(4,906,096)	1,793,066	12,358,809	14,151,875	13,998	316	12,076,982	12,091,296	2,589,999
(910,772)	332,867	2,294,301	2,627,168	2,599	58	2,241,983	2,244,640	480,810
(6,762,400)	2,471,504	17,034,975	19,506,479	19,295	434	16,646,513	16,666,242	3,569,969
(8,256,120)	3,017,424	20,797,762	23,815,186	23,557	530	20,323,495	20,347,582	4,358,526
(1,527,558)	558,288	3,848,030	4,406,318	4,359	98	3,760,280	3,764,737	806,420

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, 2024

Employer ID #	Employer Name	2024 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%)
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	25,545,233	2.891884%	106,791,619	262,064,719
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,948,880	0.220626%	8,147,275	19,993,266
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	3,398,262	0.384705%	14,206,403	34,862,259
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	5,681,412	0.643172%	23,751,093	58,284,758
77570	DES MOINES AREA COMMUNITY COLLEGE	4,695,888	0.531605%	19,631,118	48,174,413
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,854,758	0.209970%	7,753,798	19,027,681
77606	HEARTLAND AREA EDUCATION AGENCY	5,559,206	0.629338%	23,240,211	57,031,061
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	87,900	0.009951%	367,465	901,753
77609	HIRTA	139,329	0.015773%	582,465	1,429,357
77610	MUNICIPAL FIRE & POLICE RETIREMENT	100,401	0.011366%	419,727	1,030,002
77611	DES MOINES AREA MPO	67,506	0.007642%	282,207	692,532
77701	DES MOINES WATER WORKS	1,875,887	0.212362%	7,842,128	19,244,441
77704	WEST DES MOINES WATER WORKS	345,375	0.039099%	1,443,838	3,543,152
77706	METRO WASTE AUTHORITY	778,595	0.088142%	3,254,910	7,987,490
78001	IOWA SCHOOL FOR THE DEAF	465,997	0.052754%	1,948,096	4,780,593
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	367,692	0.041625%	1,537,134	3,772,099
78201	POTTAWATTAMIE COUNTY	1,972,238	0.223270%	8,244,921	20,232,889
78203	E POTTAWATTAMIE CO AGR EXT DIST	10,483	0.001187%	43,826	107,548
78204	WEST POTTAWATTAMIE CO EXT SERVICE	20,224	0.002290%	84,547	207,477
78205	POTTAWATTAMIE COUNTY ASSESSOR	104,060	0.011780%	435,022	1,067,535
78301	CITY OF COUNCIL BLUFFS	1,816,641	0.205655%	7,594,451	18,636,646
78302	CITY OF MCCLELLAND	427	0.000048%	1,786	4,382
78303	CITY OF MINDEN	17,389	0.001969%	72,695	178,392
78304	CITY OF WALNUT	24,941	0.002824%	104,267	255,868
78305	CITY OF CARSON	22,036	0.002495%	92,121	226,063
78307	CITY OF OAKLAND	57,489	0.006508%	240,333	589,774
78309	CITY OF NEOLA	20,585	0.002330%	86,054	211,175
78310	CITY OF UNDERWOOD	20,526	0.002324%	85,811	210,578
78311	CITY OF AVOCA	44,433	0.005030%	185,754	455,836
78313	CITY OF CARTER LAKE	84,011	0.009511%	351,206	861,854
78314	CITY OF MACEDONIA	5,408	0.000612%	22,609	55,482
78317	CITY OF HANCOCK	2,236	0.000253%	9,349	22,942
78318	CITY OF TREYNOR	27,612	0.003126%	115,430	283,263
78322	CITY OF CRESCENT	12,138	0.001374%	50,742	124,521
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,998,396	0.792263%	29,256,730	71,795,492
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	552,226	0.062516%	2,308,578	5,665,209
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	533,097	0.060350%	2,228,607	5,468,962
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	516,182	0.058435%	2,157,892	5,295,429
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	2,183,835	0.247224%	9,129,504	22,403,640
78560	IOWA WESTERN COMMUNITY COLLEGE	1,292,716	0.146344%	5,404,187	13,261,777
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	553,449	0.062654%	2,313,690	5,677,754
78701	COUNCIL BLUFFS WATER WORKS	290,779	0.032918%	1,215,599	2,983,059
79201	POWESHIEK COUNTY	342,453	0.038768%	1,431,623	3,513,177
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	12,019	0.001361%	50,247	123,304
79204	POWESHIEK CO ASSESSOR	33,975	0.003846%	142,032	348,543
79206	POWESHIEK WATER ASSOCIATION	178,882	0.020251%	747,816	1,835,128
79301	CITY OF GRINNELL	262,598	0.029728%	1,097,788	2,693,952
79302	CITY OF DEEP RIVER	4,557	0.000516%	19,049	46,745
79303	CITY OF BROOKLYN	29,809	0.003375%	124,618	305,811
79304	CITY OF MONTEZUMA	47,873	0.005419%	200,131	491,118
79308	CITY OF MALCOM	7,315	0.000828%	30,578	75,039
79311	CITY OF SEARSBORO	1,133	0.000128%	4,736	11,621
79312	CITY OF GUERNSEY	586	0.000066%	2,449	6,009
79313	CITY OF HARTWICK	420	0.000048%	1,756	4,310
79314	GRINNELL LOW RENT HOUSING AUTHORITY	5,486	0.000621%	22,936	56,283
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	347,894	0.039384%	1,454,369	3,568,996
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,155,034	0.130757%	4,828,607	11,849,316
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	399,269	0.045200%	1,669,140	4,096,040

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	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
(23,250,420)	8,497,499	58,569,487	67,066,986	66,340	1,493	57,233,881	57,301,714	12,274,234
(1,773,805)	648,286	4,468,344	5,116,630	5,061	114	4,366,449	4,371,624	936,418
(3,092,985)	1,130,416	7,791,452	8,921,868	8,825	199	7,613,777	7,622,801	1,632,832
(5,171,032)	1,889,895	13,026,203	14,916,098	14,754	333	12,729,157	12,744,244	2,729,863
(4,274,041)	1,562,065	10,766,618	12,328,683	12,195	274	10,521,098	10,533,567	2,256,328
(1,688,139)	616,976	4,252,543	4,869,519	4,817	108	4,155,569	4,160,494	891,193
(5,059,804)	1,849,243	12,746,012	14,595,255	14,437	326	12,455,355	12,470,118	2,671,144
(80,004)	29,240	201,535	230,775	228	5	196,939	197,172	42,235
(126,813)	46,347	319,451	365,798	362	8	312,166	312,536	66,946
(91,382)	33,398	230,198	263,596	261	6	224,948	225,215	48,242
(61,442)	22,455	154,776	177,231	175	4	151,246	151,425	32,436
(1,707,370)	624,005	4,300,987	4,924,992	4,872	110	4,202,909	4,207,891	901,345
(314,349)	114,887	791,868	906,755	897	20	773,810	774,727	165,949
(708,651)	258,996	1,785,144	2,044,140	2,022	46	1,744,436	1,746,504	374,107
(424,135)	155,012	1,068,426	1,223,438	1,210	27	1,044,062	1,045,299	223,907
(334,661)	122,311	843,036	965,347	955	21	823,811	824,787	176,673
(1,795,065)	656,055	4,521,898	5,177,953	5,122	115	4,418,782	4,424,019	947,641
(9,542)	3,487	24,036	27,523	27	1	23,488	23,516	5,037
(18,407)	6,727	46,370	53,097	53	1	45,312	45,366	9,718
(94,712)	34,615	238,586	273,201	270	6	233,145	233,421	50,000
(1,653,446)	604,297	4,165,150	4,769,447	4,718	106	4,070,169	4,074,993	872,878
(389)	142	979	1,121	1	-	957	958	205
(15,827)	5,784	39,869	45,653	45	1	38,960	39,006	8,355
(22,701)	8,297	57,185	65,482	65	1	55,881	55,947	11,984
(20,056)	7,330	50,523	57,853	57	1	49,371	49,429	10,588
(52,325)	19,124	131,810	150,934	149	3	128,804	128,956	27,623
(18,735)	6,847	47,196	54,043	53	1	46,120	46,174	9,891
(18,682)	6,828	47,063	53,891	53	1	45,989	46,043	9,863
(40,442)	14,781	101,876	116,657	115	3	99,553	99,671	21,350
(76,464)	27,946	192,618	220,564	218	5	188,225	188,448	40,366
(4,922)	1,799	12,400	14,199	14	-	12,117	12,131	2,599
(2,035)	744	5,127	5,871	6	-	5,010	5,016	1,075
(25,131)	9,185	63,307	72,492	72	2	61,863	61,937	13,267
(11,047)	4,038	27,829	31,867	32	1	27,195	27,228	5,832
(6,369,706)	2,327,983	16,045,750	18,373,733	18,175	409	15,679,847	15,698,431	3,362,661
(502,618)	183,695	1,266,131	1,449,826	1,434	32	1,237,259	1,238,725	265,339
(485,207)	177,332	1,222,272	1,399,604	1,384	31	1,194,399	1,195,814	256,148
(469,811)	171,705	1,183,488	1,355,193	1,341	30	1,156,500	1,157,871	248,020
(1,987,654)	726,442	5,007,044	5,733,486	5,671	128	4,892,865	4,898,664	1,049,312
(1,176,587)	430,016	2,963,907	3,393,923	3,357	76	2,896,319	2,899,752	621,137
(503,731)	184,102	1,268,935	1,453,037	1,437	32	1,239,999	1,241,468	265,927
(264,657)	96,726	666,691	763,417	755	17	651,488	652,260	139,716
(311,690)	113,915	785,169	899,084	889	20	767,264	768,173	164,545
(10,940)	3,998	27,558	31,556	31	1	26,929	26,961	5,775
(30,923)	11,302	77,897	89,199	88	2	76,120	76,210	16,325
(162,813)	59,504	410,137	469,641	465	10	400,785	401,260	85,951
(239,008)	87,352	602,078	689,430	682	15	588,348	589,045	126,176
(4,147)	1,516	10,447	11,963	12	-	10,209	10,221	2,189
(27,132)	9,916	68,346	78,262	77	2	66,788	66,867	14,323
(43,572)	15,925	109,761	125,686	124	3	107,258	107,385	23,002
(6,657)	2,433	16,771	19,204	19	-	16,388	16,407	3,515
(1,031)	377	2,597	2,974	3	-	2,538	2,541	544
(533)	195	1,343	1,538	2	-	1,312	1,314	281
(382)	140	963	1,103	1	-	941	942	202
(4,993)	1,825	12,579	14,404	14	-	12,292	12,306	2,636
(316,642)	115,725	797,644	913,369	903	20	779,454	780,377	167,160
(1,051,273)	384,216	2,648,233	3,032,449	3,000	68	2,587,843	2,590,911	554,982
(363,401)	132,815	915,434	1,048,249	1,037	23	894,559	895,619	191,845

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	37,189	0.004210%	155,466	381,512
79702	BROOKLYN MUNICIPAL UTILITIES	32,276	0.003654%	134,929	331,114
80201	RINGGOLD COUNTY	269,705	0.030532%	1,127,498	2,766,860
80203	RINGGOLD COUNTY HOSPITAL	901,378	0.102042%	3,768,203	9,247,104
80204	RINGGOLD COUNTY EXTENSION	7,437	0.000842%	31,092	76,300
80207	SUN VALLEY SANITARY DISTRICT	14,418	0.001632%	60,273	147,910
80301	CITY OF DIAGONAL	7,545	0.000854%	31,542	77,404
80303	CITY OF MOUNT AYR	42,343	0.004794%	177,015	434,392
80307	CITY OF KELLERTON	1,914	0.000217%	8,000	19,631
80308	CITY OF TINGLEY	980	0.000111%	4,097	10,054
80309	CITY OF BENTON	52	0.000006%	217	533
80310	CITY OF REDDING	113	0.000013%	474	1,162
80315	LOW RENT HOUSING AGENCY OF MT AYR	6,594	0.000746%	27,567	67,648
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	504,691	0.057134%	2,109,856	5,177,548
80553	DIAGONAL COMM SCH DIST	125,081	0.014160%	522,901	1,283,189
81201	SAC COUNTY	394,758	0.044689%	1,650,280	4,049,758
81203	SAC CO AGRI EXT DIST	7,134	0.000808%	29,822	73,182
81204	SAC COUNTY ASSESSOR	19,765	0.002237%	82,626	202,762
81301	CITY OF ODEBOLT	17,818	0.002017%	74,488	182,791
81303	CITY OF SCHALLER	13,713	0.001552%	57,326	140,678
81304	CITY OF AUBURN	11,441	0.001295%	47,827	117,366
81305	CITY OF LAKE VIEW	57,068	0.006460%	238,571	585,448
81306	CITY OF SAC CITY	105,475	0.011940%	440,939	1,082,055
81307	CITY OF EARLY	14,883	0.001685%	62,219	152,683
81309	CITY OF LYTTON	11,128	0.001260%	46,520	114,159
81311	CITY OF WALL LAKE	35,159	0.003980%	146,983	360,693
81316	CITY OF NEMAHA	283	0.000032%	1,184	2,905
81548	SCHALLER-CRESTLAND COMM SCH DIST	260,891	0.029535%	1,090,653	2,676,442
81601	SAC COUNTY SOLID WASTE AGENCY	11,222	0.001270%	46,914	115,125
82201	SCOTT COUNTY	2,676,607	0.303009%	11,189,533	27,458,914
82205	SCOTT CO AGR EXT DIST	46,167	0.005226%	193,001	473,622
82211	WASTE COMMISSION OF SCOTT COUNTY	404,616	0.045805%	1,691,493	4,150,893
82301	CITY OF DAVENPORT	3,390,194	0.383792%	14,172,674	34,779,488
82303	CITY OF ELDRIDGE	170,865	0.019343%	714,301	1,752,881
82304	CITY OF WALCOTT	43,980	0.004979%	183,858	451,185
82305	CITY OF BUFFALO	38,572	0.004367%	161,252	395,709
82308	CITY OF BETTENDORF	1,423,500	0.161149%	5,950,929	14,603,473
82309	CITY OF PRINCETON	23,320	0.002640%	97,490	239,239
82311	CITY OF LE CLAIRE	83,272	0.009427%	348,118	854,275
82312	CITY OF LONG GROVE	22,579	0.002556%	94,390	231,631
82316	CITY OF BLUE GRASS	28,440	0.003220%	118,892	291,760
82317	CITY OF DIXON	1,299	0.000147%	5,432	13,331
82319	CITY OF RIVERDALE	16,005	0.001812%	66,907	164,189
82320	CITY OF DONAHUE	1,773	0.000201%	7,414	18,194
82321	CITY OF MAYSVILLE	733	0.000083%	3,063	7,517
82322	CITY OF NEW LIBERTY	1,268	0.000144%	5,300	13,006
82324	CITY OF MCCAUSLAND	6,075	0.000688%	25,397	62,325
82326	CITY OF PANORAMA PARK	101	0.000011%	422	1,036
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	10,982,580	1.243298%	45,912,576	112,668,640
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	3,226,970	0.365314%	13,490,318	33,104,999
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,405,009	0.272262%	10,054,121	24,672,632
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	3,843,059	0.435059%	16,065,876	39,425,372
82553	EASTERN IOWA COMMUNITY COLLEGE	1,466,690	0.166039%	6,131,486	15,046,556
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	717,599	0.081237%	2,999,915	7,361,738
82604	AEA 9 - MISSISSIPPI BEND	2,254,610	0.255236%	9,425,377	23,129,706
82605	PARK VIEW WATER & SANITARY DISTRICT	24,660	0.002792%	103,093	252,987
82606	QUAD CITY GARAGE POLICY GROUP	68,597	0.007766%	286,768	703,723
83201	SHELBY COUNTY	367,784	0.041635%	1,537,516	3,773,036

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	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
(33,848)	12,371	85,265	97,636	97	2	83,321	83,420	17,869
(29,376)	10,736	74,001	84,737	84	2	72,314	72,400	15,508
(245,476)	89,716	618,372	708,088	700	16	604,271	604,987	129,590
(820,404)	299,839	2,066,658	2,366,497	2,341	53	2,019,530	2,021,924	433,103
(6,769)	2,474	17,052	19,526	19	-	16,664	16,683	3,574
(13,123)	4,796	33,057	37,853	37	1	32,303	32,341	6,928
(6,867)	2,510	17,299	19,809	20	-	16,905	16,925	3,625
(38,539)	14,085	97,083	111,168	110	2	94,869	94,981	20,345
(1,742)	637	4,387	5,024	5	-	4,287	4,292	919
(892)	326	2,247	2,573	3	-	2,196	2,199	471
(47)	17	119	136	-	-	116	116	25
(103)	38	260	298	-	-	254	254	54
(6,002)	2,193	15,119	17,312	17	-	14,774	14,791	3,168
(459,353)	167,883	1,157,143	1,325,026	1,311	30	1,130,756	1,132,097	242,499
(113,845)	41,608	286,783	328,391	325	7	280,243	280,575	60,100
(359,295)	131,314	905,090	1,036,404	1,025	23	884,451	885,499	189,677
(6,493)	2,373	16,356	18,729	19	-	15,983	16,002	3,428
(17,989)	6,575	45,316	51,891	51	1	44,282	44,334	9,497
(16,217)	5,927	40,852	46,779	46	1	39,921	39,968	8,561
(12,481)	4,562	31,440	36,002	36	1	30,724	30,761	6,589
(10,413)	3,806	26,230	30,036	30	1	25,632	25,663	5,497
(51,941)	18,983	130,843	149,826	148	3	127,859	128,010	27,420
(96,000)	35,086	241,831	276,917	274	6	236,317	236,597	50,680
(13,546)	4,951	34,124	39,075	39	1	33,345	33,385	7,151
(10,128)	3,702	25,514	29,216	29	1	24,932	24,962	5,347
(32,001)	11,696	80,612	92,308	91	2	78,774	78,867	16,894
(258)	94	649	743	1	-	635	636	136
(237,454)	86,784	598,165	684,949	678	15	584,524	585,217	125,356
(10,214)	3,733	25,730	29,463	29	1	25,143	25,173	5,392
(2,436,159)	890,361	6,136,860	7,027,221	6,951	156	5,996,917	6,004,024	1,286,084
(42,020)	15,357	105,851	121,208	120	3	103,437	103,560	22,183
(368,268)	134,594	927,693	1,062,287	1,051	24	906,538	907,613	194,414
(3,085,641)	1,127,732	7,772,953	8,900,685	8,804	198	7,595,700	7,604,702	1,628,955
(155,516)	56,838	391,756	448,594	444	10	382,822	383,276	82,099
(40,029)	14,630	100,836	115,466	114	3	98,537	98,654	21,132
(35,107)	12,831	88,438	101,269	100	2	86,421	86,523	18,534
(1,295,622)	473,520	3,263,766	3,737,286	3,697	83	3,189,340	3,193,120	683,978
(21,225)	7,757	53,468	61,225	61	1	52,249	52,311	11,205
(75,791)	27,700	190,924	218,624	216	5	186,570	186,791	40,011
(20,550)	7,511	51,768	59,279	59	1	50,587	50,647	10,849
(25,885)	9,460	65,206	74,666	74	2	63,719	63,795	13,665
(1,183)	432	2,979	3,411	3	-	2,911	2,914	624
(14,567)	5,324	36,695	42,019	42	1	35,858	35,901	7,690
(1,614)	590	4,066	4,656	5	-	3,973	3,978	852
(667)	244	1,680	1,924	2	-	1,642	1,644	352
(1,154)	422	2,907	3,329	3	-	2,840	2,843	609
(5,529)	2,021	13,929	15,950	16	-	13,612	13,628	2,919
(92)	34	232	266	-	-	226	226	49
(9,995,978)	3,653,303	25,180,591	28,833,894	28,521	642	24,606,378	24,635,541	5,277,022
(2,937,080)	1,073,436	7,398,717	8,472,153	8,380	189	7,229,999	7,238,568	1,550,527
(2,188,959)	800,015	5,514,147	6,314,162	6,246	141	5,388,404	5,394,791	1,155,583
(3,497,825)	1,278,375	8,811,273	10,089,648	9,980	225	8,610,343	8,620,548	1,846,552
(1,334,933)	487,888	3,362,792	3,850,680	3,809	86	3,286,107	3,290,002	704,730
(653,134)	238,706	1,645,293	1,883,999	1,864	42	1,607,774	1,609,680	344,799
(2,052,071)	749,985	5,169,315	5,919,300	5,855	132	5,051,435	5,057,422	1,083,318
(22,445)	8,203	56,541	64,744	64	1	55,251	55,316	11,849
(62,434)	22,818	157,277	180,095	178	4	153,690	153,872	32,960
(334,744)	122,341	843,245	965,586	955	21	824,016	824,992	176,716

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, 2024

Employer ID #	Employer Name	2024 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%)
83203	SHELBY COUNTY AG	9,346	0.001058%	39,071	95,879
83204	MYRTUE MEDICAL CENTER	2,013,274	0.227916%	8,416,476	20,653,880
83301	CITY OF HARLAN	126,321	0.014300%	528,083	1,295,905
83304	CITY OF SHELBY	23,248	0.002632%	97,187	238,496
83305	CITY OF ELK HORN	16,106	0.001823%	67,330	165,226
83306	CITY OF DEFIANCE	5,572	0.000631%	23,295	57,166
83307	CITY OF PANAMA	4,701	0.000532%	19,650	48,222
83308	CITY OF EARLING	9,246	0.001047%	38,653	94,854
83309	CITY OF IRWIN	6,405	0.000725%	26,775	65,705
83310	CITY OF PORTSMOUTH	3,189	0.000361%	13,333	32,719
83313	CITY OF KIRKMAN	227	0.000026%	947	2,324
83314	CITY OF WESTPHALIA	179	0.000020%	747	1,833
83315	CITY OF TENNANT	396	0.000045%	1,657	4,067
83531	HARLAN COMM SCH DIST	1,094,852	0.123944%	4,577,020	11,231,926
83701	HARLAN MUNICIPAL UTILITIES	208,365	0.023588%	871,067	2,137,584
84201	SIOUX COUNTY	603,960	0.068372%	2,524,849	6,195,935
84203	SIOUX COUNTY AGRI	14,008	0.001586%	58,562	143,709
84206	ROCK VALLEY RURAL WATER DIST	26,172	0.002963%	109,412	268,494
84301	CITY OF HAWARDEN	124,957	0.014146%	522,383	1,281,919
84302	CITY OF BOYDEN	20,693	0.002343%	86,508	212,288
84303	CITY OF ROCK VALLEY	122,218	0.013836%	510,931	1,253,815
84304	CITY OF SIOUX CENTER	388,696	0.044003%	1,624,939	3,987,571
84305	CITY OF MAURICE	7,772	0.000880%	32,490	79,729
84307	CITY OF ORANGE CITY	225,331	0.025509%	941,996	2,311,641
84308	CITY OF IRETON	11,704	0.001325%	48,927	120,065
84309	HAWARDEN REGIONAL HEALTHCARE	630,710	0.071400%	2,636,679	6,470,363
84311	CITY OF GRANVILLE	9,886	0.001119%	41,330	101,424
84312	CITY OF ALTON	54,894	0.006214%	229,484	563,150
84314	CITY OF HOSPERS	23,681	0.002681%	98,999	242,941
84317	CITY OF HULL	58,051	0.006572%	242,683	595,539
84318	CITY OF CHATSWORTH	170	0.000019%	709	1,740
84319	CITY OF MATLOCK	327	0.000037%	1,369	3,358
84320	ORANGE CITY AREA HEALTH SYSTEM	2,658,283	0.300935%	11,112,927	27,270,923
84544	SIOUX CENTER COMM SCH DIST	1,208,232	0.136780%	5,051,004	12,395,075
84545	BOYDEN HULL COMM SCH DIST	466,496	0.052810%	1,950,182	4,785,713
84546	ROCK VALLEY COMM SCH DIST	683,260	0.077349%	2,856,363	7,009,464
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	625,545	0.070816%	2,615,086	6,417,374
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	1,181,477	0.133751%	4,939,156	12,120,600
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	54,534	0.006174%	227,978	559,454
85001	IOWA STATE UNIV OF SCIENCE & TECH	11,746,624	1.329793%	49,106,655	120,506,853
85002	DEPT OF TRANSPORTATION	16,813,115	1.903352%	70,287,075	172,483,224
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	864,055	0.097817%	3,612,174	8,864,209
85201	STORY COUNTY	1,308,225	0.148099%	5,469,023	13,420,885
85203	STORY CO AGR EXT DIST	26,318	0.002979%	110,022	269,992
85204	STORY CO MEDICAL CENTER	1,565,128	0.177183%	6,543,003	16,056,413
85210	STORY COUNTY SOIL & WATER CONS DIST	242	0.000027%	1,011	2,480
85301	CITY OF HUXLEY	100,569	0.011385%	420,428	1,031,723
85302	CITY OF MAXWELL	17,755	0.002010%	74,226	182,149
85303	CITY OF AMES	3,171,427	0.359026%	13,258,121	32,535,192
85305	CITY OF STORY CITY	96,749	0.010953%	404,459	992,535
85308	CITY OF KELLEY	1,895	0.000215%	7,924	19,445
85310	CITY OF COLLINS	14,235	0.001611%	59,509	146,034
85311	CITY OF GILBERT	29,875	0.003382%	124,891	306,481
85312	CITY OF SLATER	49,500	0.005604%	206,935	507,814
85313	CITY OF CAMBRIDGE	22,682	0.002568%	94,822	232,692
85315	CITY OF COLO	23,269	0.002634%	97,274	238,709
85318	CITY OF NEVADA	205,079	0.023216%	857,329	2,103,871
85322	CITY OF ROLAND	31,985	0.003621%	133,713	328,129

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	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
(8,506)	3,109	21,428	24,537	24	1	20,940	20,965	4,491
(1,832,415)	669,706	4,615,986	5,285,692	5,228	118	4,510,724	4,516,070	967,359
(114,973)	42,020	289,625	331,645	328	7	283,021	283,356	60,696
(21,159)	7,733	53,302	61,035	60	1	52,087	52,148	11,170
(14,659)	5,357	36,927	42,284	42	1	36,085	36,128	7,739
(5,072)	1,854	12,776	14,630	14	-	12,485	12,499	2,677
(4,278)	1,564	10,777	12,341	12	-	10,531	10,543	2,259
(8,415)	3,076	21,199	24,275	24	1	20,716	20,741	4,443
(5,829)	2,131	14,685	16,816	17	-	14,350	14,367	3,077
(2,903)	1,061	7,312	8,373	8	-	7,146	7,154	1,532
(206)	75	519	594	1	-	508	509	109
(163)	59	410	469	-	-	400	400	86
(361)	132	909	1,041	1	-	888	889	191
(996,498)	364,197	2,510,251	2,874,448	2,843	64	2,453,007	2,455,914	526,066
(189,647)	69,312	477,734	547,046	541	12	466,840	467,393	100,117
(549,704)	200,904	1,384,745	1,585,649	1,568	35	1,353,167	1,354,770	290,197
(12,750)	4,660	32,118	36,778	36	1	31,385	31,422	6,731
(23,821)	8,706	60,006	68,712	68	2	58,638	58,708	12,575
(113,732)	41,566	286,499	328,065	325	7	279,966	280,298	60,041
(18,834)	6,883	47,445	54,328	54	1	46,363	46,418	9,943
(111,239)	40,655	280,218	320,873	317	7	273,828	274,152	58,724
(353,778)	129,298	891,192	1,020,490	1,009	23	870,869	871,901	186,764
(7,074)	2,585	17,819	20,404	20	-	17,412	17,432	3,734
(205,089)	74,955	516,634	591,589	585	13	504,853	505,451	108,270
(10,652)	3,893	26,834	30,727	30	1	26,222	26,253	5,623
(574,052)	209,803	1,446,077	1,655,880	1,638	37	1,413,101	1,414,776	303,050
(8,998)	3,289	22,667	25,956	26	1	22,151	22,178	4,750
(49,963)	18,260	125,860	144,120	143	3	122,990	123,136	26,376
(21,554)	7,877	54,296	62,173	61	1	53,057	53,119	11,379
(52,836)	19,310	133,098	152,408	151	3	130,063	130,217	27,893
(154)	56	389	445	-	-	380	380	81
(298)	109	751	860	1	-	733	734	157
(2,419,480)	884,265	6,094,846	6,979,111	6,903	155	5,955,860	5,962,918	1,277,279
(1,099,693)	401,913	2,770,206	3,172,119	3,138	71	2,707,034	2,710,243	580,544
(424,589)	155,178	1,069,571	1,224,749	1,211	27	1,045,180	1,046,418	224,147
(621,881)	227,283	1,566,562	1,793,845	1,774	40	1,530,839	1,532,653	328,300
(569,350)	208,085	1,434,235	1,642,320	1,625	37	1,401,529	1,403,191	300,568
(1,075,341)	393,013	2,708,863	3,101,876	3,068	69	2,647,090	2,650,227	567,688
(49,635)	18,140	125,034	143,174	142	3	122,183	122,328	26,203
(10,691,385)	3,907,458	26,932,372	30,839,830	30,506	687	26,318,212	26,349,405	5,644,138
(15,302,737)	5,592,802	38,548,699	44,141,501	43,663	983	37,669,643	37,714,289	8,078,537
(786,434)	287,424	1,981,084	2,268,508	2,244	51	1,935,908	1,938,203	415,170
(1,190,703)	435,175	2,999,466	3,434,641	3,397	76	2,931,067	2,934,540	628,589
(23,954)	8,755	60,341	69,096	68	2	58,965	59,035	12,646
(1,424,527)	520,632	3,588,487	4,109,119	4,065	91	3,506,656	3,510,812	752,029
(220)	80	554	634	1	-	542	543	116
(91,535)	33,454	230,582	264,036	261	6	225,324	225,591	48,322
(16,160)	5,906	40,709	46,615	46	1	39,781	39,828	8,531
(2,886,527)	1,054,960	7,271,370	8,326,330	8,236	185	7,105,555	7,113,976	1,523,839
(88,058)	32,183	221,824	254,007	251	6	216,766	217,023	46,487
(1,725)	631	4,346	4,977	5	-	4,247	4,252	911
(12,956)	4,735	32,638	37,373	37	1	31,893	31,931	6,840
(27,191)	9,938	68,496	78,434	78	2	66,934	67,014	14,355
(45,053)	16,466	113,493	129,959	129	3	110,905	111,037	23,784
(20,644)	7,545	52,005	59,550	59	1	50,819	50,879	10,899
(21,178)	7,740	53,350	61,090	60	1	52,133	52,194	11,180
(186,656)	68,218	470,199	538,417	533	12	459,477	460,022	98,538
(29,112)	10,640	73,334	83,974	83	2	71,662	71,747	15,368

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, 2024

Employer ID #	Employer Name	2024 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%)
85323	CITY OF ZEARING	9,019	0.001021%	37,703	92,522
85325	CITY OF MCCALLSBURG	35	0.000004%	146	358
85327	MARY GREELEY MEDICAL CENTER	8,139,899	0.921489%	34,028,775	83,506,004
85544	AMES COMMUNITY SCHOOL DISTRICT	3,551,472	0.402049%	14,846,895	36,434,015
85545	GILBERT COMMUNITY SCHOOL DISTRICT	1,260,590	0.142707%	5,269,884	12,932,200
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	792,940	0.089766%	3,314,879	8,134,653
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,349,472	0.152769%	5,641,457	13,844,035
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	316,105	0.035785%	1,321,473	3,242,870
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,147,523	0.129907%	4,797,210	11,772,267
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	335,609	0.037993%	1,403,009	3,442,959
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	59,645	0.006752%	249,345	611,888
86201	TAMA COUNTY	572,018	0.064756%	2,391,318	5,868,251
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	16,387	0.001855%	68,505	168,110
86204	TAMA COUNTY ASSESSOR	22,339	0.002529%	93,389	229,175
86301	CITY OF TAMA	53,312	0.006035%	222,870	546,920
86302	CITY OF GLADBROOK	16,978	0.001922%	70,978	174,179
86303	CITY OF TRAER	17,575	0.001990%	73,473	180,302
86304	CITY OF ELBERON	1,847	0.000209%	7,723	18,952
86305	CITY OF GARWIN	5,470	0.000619%	22,867	56,116
86306	CITY OF DYSART	26,990	0.003055%	112,832	276,888
86307	CITY OF CHELSEA	5,085	0.000576%	21,257	52,164
86308	CITY OF TOLEDO	53,564	0.006064%	223,925	549,509
86309	CITY OF CLUTIER	2,925	0.000331%	12,226	30,002
86315	CITY OF MONTOUR	4,933	0.000558%	20,622	50,605
86319	CITY OF VINING	188	0.000021%	785	1,927
86320	CITY OF LINCOLN	557	0.000063%	2,328	5,714
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,178,275	0.133388%	4,925,769	12,087,748
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	406,523	0.046021%	1,699,464	4,170,454
86594	GMG COMMUNITY SCHOOL DISTRICT	350,314	0.039658%	1,464,483	3,593,815
86701	TRAER MUNICIPAL UTILITIES	64,030	0.007249%	267,677	656,875
87201	TAYLOR COUNTY	285,907	0.032367%	1,195,233	2,933,080
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	7,083	0.000802%	29,610	72,661
87205	TAYLOR CO SOIL & WATER CONS DIST	5,932	0.000672%	24,801	60,860
87301	CITY OF BEDFORD	51,162	0.005792%	213,882	524,862
87305	CITY OF NEW MARKET	8,680	0.000983%	36,288	89,050
87306	CITY OF CLEARFIELD	7,733	0.000875%	32,326	79,327
87307	CITY OF GRAVITY	760	0.000086%	3,177	7,796
87308	CITY OF BLOCKTON	1,941	0.000220%	8,113	19,910
87309	CITY OF CONWAY	111	0.000013%	466	1,143
87310	CITY OF LENOX	47,212	0.005345%	197,368	484,338
87313	CITY OF SHARPSBURG	174	0.000020%	728	1,787
87314	LOW RENT HOUSING AGENCY OF LENOX	1,931	0.000219%	8,074	19,815
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	423,618	0.047956%	1,770,932	4,345,834
87563	LENOX COMMUNITY SCHOOL DISTRICT	362,258	0.041010%	1,514,415	3,716,347
87703	LENOX MUNICIPAL LIGHT AND WATER	44,729	0.005064%	186,987	458,864
88201	UNION COUNTY	276,544	0.031307%	1,156,091	2,837,026
88203	UNION COUNTY AGRI	13,148	0.001488%	54,964	134,881
88204	GREATER REGIONAL MEDICAL CENTER	3,858,378	0.436793%	16,129,914	39,582,521
88205	UNION COUNTY ASSESSOR	12,331	0.001396%	51,548	126,498
88301	CITY OF CRESTON	156,460	0.017712%	654,080	1,605,100
88302	CITY OF LORIMOR	6,177	0.000699%	25,825	63,374
88306	CITY OF AFTON	13,077	0.001480%	54,667	134,152
88309	CITY OF CROMWELL	510	0.000058%	2,131	5,230
88310	CITY OF ARISPE	283	0.000032%	1,184	2,905
88311	AFTON HOUSING COMMISSION	8,332	0.000943%	34,831	85,474
88312	CITY OF SHANNON CITY	113	0.000013%	474	1,162
88313	CITY OF THAYER	142	0.000016%	592	1,453
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,038,934	0.117614%	4,343,253	10,658,266

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	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
(8,209)	3,000	20,678	23,678	23	1	20,206	20,230	4,333
(32)	12	80	92	-	-	78	78	17
(7,408,665)	2,707,698	18,662,962	21,370,660	21,139	476	18,237,376	18,258,991	3,911,142
(3,232,431)	1,181,380	8,142,727	9,324,107	9,223	208	7,957,042	7,966,473	1,706,447
(1,147,347)	419,329	2,890,249	3,309,578	3,274	74	2,824,340	2,827,688	605,701
(721,708)	263,768	1,818,034	2,081,802	2,059	46	1,776,576	1,778,681	381,000
(1,228,245)	448,896	3,094,037	3,542,933	3,505	79	3,023,482	3,027,066	648,408
(287,708)	105,151	724,757	829,908	821	18	708,230	709,069	151,885
(1,044,437)	381,718	2,631,013	3,012,731	2,980	67	2,571,016	2,574,063	551,374
(305,460)	111,639	769,475	881,114	872	20	751,928	752,820	161,257
(54,287)	19,841	136,752	156,593	155	3	133,634	133,792	28,659
(520,632)	190,279	1,311,510	1,501,789	1,486	33	1,281,603	1,283,122	274,849
(14,915)	5,451	37,571	43,022	43	1	36,715	36,759	7,874
(20,332)	7,431	51,219	58,650	58	1	50,051	50,110	10,734
(48,523)	17,734	122,233	139,967	138	3	119,445	119,586	25,616
(15,453)	5,648	38,928	44,576	44	1	38,040	38,085	8,158
(15,996)	5,846	40,296	46,142	46	1	39,377	39,424	8,445
(1,681)	615	4,236	4,851	5	-	4,139	4,144	888
(4,979)	1,820	12,542	14,362	14	-	12,256	12,270	2,628
(24,566)	8,978	61,882	70,860	70	2	60,471	60,543	12,969
(4,628)	1,691	11,658	13,349	13	-	11,392	11,405	2,443
(48,753)	17,818	122,811	140,629	139	3	120,011	120,153	25,737
(2,662)	973	6,705	7,678	8	-	6,552	6,560	1,405
(4,490)	1,641	11,310	12,951	13	-	11,052	11,065	2,370
(171)	62	431	493	-	-	421	421	90
(507)	185	1,277	1,462	1	-	1,248	1,249	268
(1,072,427)	391,948	2,701,520	3,093,468	3,060	69	2,639,916	2,643,045	566,150
(370,003)	135,228	932,065	1,067,293	1,056	24	910,810	911,890	195,330
(318,844)	116,530	803,191	919,721	910	20	784,875	785,805	168,322
(58,278)	21,299	146,807	168,106	166	4	143,459	143,629	30,766
(260,223)	95,106	655,521	750,627	742	17	640,573	641,332	137,376
(6,447)	2,356	16,239	18,595	18	-	15,869	15,887	3,403
(5,400)	1,973	13,602	15,575	15	-	13,292	13,307	2,850
(46,566)	17,019	117,303	134,322	133	3	114,628	114,764	24,583
(7,901)	2,887	19,902	22,789	23	1	19,448	19,472	4,171
(7,038)	2,572	17,729	20,301	20	-	17,325	17,345	3,715
(692)	253	1,742	1,995	2	-	1,703	1,705	365
(1,766)	646	4,450	5,096	5	-	4,348	4,353	933
(101)	37	255	292	-	-	250	250	54
(42,971)	15,705	108,246	123,951	123	3	105,777	105,903	22,685
(159)	58	399	457	-	-	390	390	84
(1,758)	642	4,428	5,070	5	-	4,327	4,332	928
(385,563)	140,915	971,261	1,112,176	1,100	25	949,113	950,238	203,544
(329,715)	120,503	830,575	951,078	941	21	811,635	812,597	174,061
(40,710)	14,879	102,553	117,432	116	3	100,214	100,333	21,492
(251,701)	91,991	634,054	726,045	718	16	619,595	620,329	132,877
(11,967)	4,374	30,145	34,519	34	1	29,457	29,492	6,317
(3,511,767)	1,283,471	8,846,395	10,129,866	10,020	226	8,644,663	8,654,909	1,853,913
(11,223)	4,102	28,271	32,373	32	1	27,627	27,660	5,925
(142,405)	52,046	358,728	410,774	406	9	350,547	350,962	75,178
(5,623)	2,055	14,164	16,219	16	-	13,841	13,857	2,968
(11,902)	4,350	29,982	34,332	34	1	29,298	29,333	6,283
(464)	170	1,169	1,339	1	-	1,142	1,143	245
(258)	94	649	743	1	-	635	636	136
(7,583)	2,772	19,103	21,875	22	-	18,667	18,689	4,003
(103)	38	260	298	-	-	254	254	54
(129)	47	325	372	-	-	317	317	68
(945,603)	345,596	2,382,042	2,727,638	2,698	61	2,327,722	2,330,481	499,197

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, 2024

Employer ID #	Employer Name	2024 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%)
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	435,867	0.049343%	1,822,139	4,471,497
88535	SOUTHWESTERN COMMUNITY COLLEGE	529,877	0.059985%	2,215,145	5,435,926
88601	SOUTHERN IA COUNCIL OF GOVERNMENTS	35,395	0.004007%	147,969	363,114
88603	SO IOWA REGIONAL HOUSING AUTHORITY	61,971	0.007015%	259,067	635,746
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	174,429	0.019746%	729,197	1,789,436
88701	CRESTON CITY WATER WORKS	103,712	0.011741%	433,565	1,063,961
89201	VAN BUREN COUNTY	266,878	0.030212%	1,115,682	2,737,863
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	6,011	0.000681%	25,130	61,669
89204	VAN BUREN COUNTY HOSPITAL	981,881	0.111155%	4,104,744	10,072,968
89301	CITY OF FARMINGTON	14,680	0.001662%	61,370	150,600
89302	CITY OF BONAPARTE	6,385	0.000723%	26,692	65,501
89303	CITY OF MILTON	6,042	0.000684%	25,257	61,981
89304	CITY OF STOCKPORT	5,449	0.000617%	22,778	55,896
89305	CITY OF KEOSAUQUA	28,327	0.003207%	118,419	290,599
89306	CITY OF CANTRIL	2,468	0.000279%	10,320	25,324
89308	CITY OF BIRMINGHAM	7,579	0.000858%	31,683	77,749
89701	KEOSAUQUA LIGHT AND POWER	29,950	0.003391%	125,205	307,251
90201	WAPELLO COUNTY	524,992	0.059432%	2,194,724	5,385,813
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	18,387	0.002082%	76,868	188,634
90210	WAPELLO COUNTY SOIL & WATER	9,487	0.001074%	39,660	97,325
90301	CITY OF OTTUMWA	638,730	0.072308%	2,670,204	6,552,633
90302	CITY OF AGENCY	9,382	0.001062%	39,220	96,246
90304	CITY OF ELDON	18,561	0.002101%	77,592	190,410
90308	CITY OF EDDYVILLE	17,383	0.001968%	72,671	178,334
90309	CITY OF BLAKESBURG	5,648	0.000639%	23,612	57,944
90312	CITY OF CHILLICOTHE	396	0.000045%	1,657	4,067
90313	CITY OF KIRKVILLE	906	0.000103%	3,789	9,297
90316	OTTUMWA HOUSING AUTHORITY	75,460	0.008543%	315,459	774,130
90320	EDDYVILLE COMMUNITY FIRE AGENCY	764	0.000086%	3,193	7,837
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	747,361	0.084606%	3,124,336	7,667,066
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	3,782,501	0.428203%	15,812,711	38,804,110
90551	INDIAN HILLS COMMUNITY COLLEGE	1,452,464	0.164428%	6,072,012	14,900,608
90602	AREA XV REGIONAL PLANNING COMMISSION	29,329	0.003320%	122,610	300,884
90604	AREA XV MULTI-COUNTY HOUSING AGY	36,156	0.004093%	151,150	370,920
90701	OTTUMWA WATERWORKS	186,897	0.021158%	781,323	1,917,352
90702	EDDYVILLE WATER DEPARTMENT	33	0.000004%	138	339
91201	WARREN COUNTY	926,837	0.104924%	3,874,632	9,508,278
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	14,322	0.001621%	59,874	146,930
91206	WARREN CTY HOUSING AUTHORITY	8,832	0.001000%	36,923	90,609
91211	WARREN CO SOIL & WATER CONS DISTRICT	1,247	0.000141%	5,211	12,788
91301	CITY OF INDIANOLA	396,473	0.044883%	1,657,451	4,067,355
91303	CITY OF CARLISLE	122,559	0.013875%	512,358	1,257,319
91304	CITY OF LACONA	4,775	0.000541%	19,960	48,983
91305	CITY OF MILO	18,764	0.002124%	78,441	192,493
91306	CITY OF NEW VIRGINIA	4,755	0.000538%	19,880	48,785
91307	CITY OF NORWALK	388,309	0.043959%	1,623,320	3,983,599
91308	CITY OF CUMMING	11,210	0.001269%	46,863	115,001
91309	CITY OF SANDYVILLE	146	0.000017%	610	1,496
91311	CITY OF HARTFORD	8,553	0.000968%	35,755	87,742
91312	CITY OF ST MARYS	2,396	0.000271%	10,016	24,579
91313	CITY OF MARTENSDALE	11,421	0.001293%	47,744	117,162
91318	CITY OF SPRING HILL	123	0.000014%	513	1,259
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000115%	4,262	10,459
91320	NEW VIRGINIA PUBLIC LIBRARY	705	0.000080%	2,947	7,233
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,765,168	0.313035%	11,559,760	28,367,443
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	441,536	0.049985%	1,845,837	4,529,650
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	388,713	0.044005%	1,625,012	3,987,751
91566	NORWALK COMMUNITY SCHOOL DISTRICT	2,451,737	0.277552%	10,249,464	25,152,002

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	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
(396,712)	144,989	999,346	1,144,335	1,132	25	976,557	977,714	209,430
(482,276)	176,261	1,214,889	1,391,150	1,376	31	1,187,184	1,188,591	254,601
(32,216)	11,774	81,153	92,927	92	2	79,303	79,397	17,007
(56,404)	20,614	142,084	162,698	161	4	138,844	139,009	29,776
(158,759)	58,023	399,925	457,948	453	10	390,806	391,269	83,811
(94,395)	34,499	237,787	272,286	269	6	232,365	232,640	49,832
(242,904)	88,776	611,892	700,668	693	16	597,938	598,647	128,232
(5,471)	2,000	13,783	15,783	16	-	13,468	13,484	2,888
(893,675)	326,618	2,251,232	2,577,850	2,550	57	2,199,896	2,202,503	471,784
(13,361)	4,883	33,658	38,541	38	1	32,890	32,929	7,054
(5,811)	2,124	14,639	16,763	17	-	14,305	14,322	3,068
(5,499)	2,010	13,852	15,862	16	-	13,536	13,552	2,903
(4,959)	1,812	12,492	14,304	14	-	12,207	12,221	2,618
(25,782)	9,423	64,947	74,370	74	2	63,466	63,542	13,611
(2,247)	821	5,660	6,481	6	-	5,531	5,537	1,186
(6,898)	2,521	17,376	19,897	20	-	16,980	17,000	3,642
(27,259)	9,963	68,668	78,631	78	2	67,102	67,182	14,391
(477,830)	174,636	1,203,689	1,378,325	1,363	31	1,176,240	1,177,634	252,253
(16,736)	6,116	42,158	48,274	48	1	41,197	41,246	8,835
(8,635)	3,156	21,751	24,907	25	1	21,255	21,281	4,558
(581,351)	212,470	1,464,464	1,676,934	1,659	37	1,431,069	1,432,765	306,903
(8,539)	3,121	21,510	24,631	24	1	21,020	21,045	4,508
(16,893)	6,174	42,555	48,729	48	1	41,585	41,634	8,918
(15,822)	5,783	39,856	45,639	45	1	38,947	38,993	8,353
(5,141)	1,879	12,950	14,829	15	-	12,655	12,670	2,714
(361)	132	909	1,041	1	-	888	889	191
(825)	301	2,078	2,379	2	-	2,030	2,032	435
(68,681)	25,101	173,012	198,113	196	4	169,067	169,267	36,258
(695)	254	1,751	2,005	2	-	1,711	1,713	367
(680,223)	248,606	1,713,531	1,962,137	1,941	44	1,674,456	1,676,441	359,100
(3,442,706)	1,258,231	8,672,426	9,930,657	9,823	221	8,474,662	8,484,706	1,817,455
(1,321,984)	483,155	3,330,173	3,813,328	3,772	85	3,254,233	3,258,090	697,895
(26,694)	9,756	67,245	77,001	76	2	65,712	65,790	14,092
(32,908)	12,027	82,898	94,925	94	2	81,007	81,103	17,373
(170,108)	62,171	428,514	490,685	485	11	418,742	419,238	89,802
(30)	11	76	87	-	-	74	74	16
(843,576)	308,308	2,125,028	2,433,336	2,407	54	2,076,570	2,079,031	445,336
(13,036)	4,764	32,838	37,602	37	1	32,089	32,127	6,882
(8,039)	2,938	20,250	23,188	23	1	19,789	19,813	4,244
(1,135)	415	2,858	3,273	3	-	2,793	2,796	599
(360,856)	131,885	909,023	1,040,908	1,030	23	888,294	889,347	190,501
(111,549)	40,769	281,001	321,770	318	7	274,593	274,918	58,889
(4,346)	1,588	10,947	12,535	12	-	10,698	10,710	2,294
(17,078)	6,242	43,021	49,263	49	1	42,040	42,090	9,016
(4,328)	1,582	10,903	12,485	12	-	10,654	10,666	2,285
(353,425)	129,169	890,304	1,019,473	1,008	23	870,002	871,033	186,578
(10,203)	3,729	25,702	29,431	29	1	25,116	25,146	5,386
(133)	49	334	383	-	-	327	327	70
(7,785)	2,845	19,610	22,455	22	-	19,163	19,185	4,110
(2,181)	797	5,493	6,290	6	-	5,368	5,374	1,151
(10,395)	3,799	26,185	29,984	30	1	25,588	25,619	5,487
(112)	41	281	322	-	-	275	275	59
(928)	339	2,338	2,677	3	-	2,284	2,287	490
(642)	235	1,617	1,852	2	-	1,580	1,582	339
(2,516,764)	919,820	6,339,909	7,259,729	7,181	162	6,195,336	6,202,679	1,328,636
(401,871)	146,875	1,012,343	1,159,218	1,147	26	989,257	990,430	212,154
(353,794)	129,304	891,232	1,020,536	1,009	23	870,909	871,941	186,773
(2,231,489)	815,559	5,621,283	6,436,842	6,367	143	5,493,096	5,499,606	1,178,036

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, 2024

Employer ID #	Employer Name	2024 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%)
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,650,449	0.186841%	6,899,689	16,931,713
91604	WARREN WATER DISTRICT	56,878	0.006439%	237,778	583,502
92201	WASHINGTON COUNTY	687,257	0.077802%	2,873,072	7,050,467
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	16,756	0.001897%	70,048	171,895
92204	WASHINGTON COUNTY HOSPITAL	2,144,360	0.242755%	8,964,480	21,998,673
92207	WASHINGTON CO SOIL & WATER CONS DIS	2,508	0.000284%	10,483	25,725
92301	CITY OF WASHINGTON	223,932	0.025351%	936,147	2,297,288
92302	CITY OF WELLMAN	55,080	0.006235%	230,263	565,061
92303	CITY OF RIVERSIDE	23,423	0.002652%	97,918	240,289
92304	CITY OF BRIGHTON	15,359	0.001739%	64,209	157,569
92305	CITY OF KALONA	60,911	0.006896%	254,639	624,880
92308	CITY OF AINSWORTH	9,198	0.001041%	38,453	94,363
92309	CITY OF CRAWFORDSVILLE	2,241	0.000254%	9,370	22,995
92311	CITY OF WEST CHESTER	861	0.000098%	3,601	8,837
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	1,112,356	0.125926%	4,650,196	11,411,499
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,276,545	0.144513%	5,336,585	13,095,884
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	401,252	0.045424%	1,677,431	4,116,386
93201	WAYNE COUNTY	290,016	0.032832%	1,212,411	2,975,235
93203	WAYNE CO AGR EXT DIST	7,275	0.000824%	30,413	74,633
93204	WAYNE COUNTY HOSPITAL	1,457,873	0.165041%	6,094,625	14,956,101
93301	CITY OF CORYDON	44,130	0.004996%	184,485	452,723
93302	CITY OF SEYMOUR	13,056	0.001478%	54,579	133,935
93303	CITY OF HUMESTON	15,576	0.001763%	65,114	159,788
93304	CITY OF ALLERTON	9,306	0.001053%	38,903	95,467
93305	CITY OF LINEVILLE	2,827	0.000320%	11,817	28,998
93306	CITY OF CLIO	231	0.000026%	966	2,371
93309	CITY OF PROMISE CITY	544	0.000062%	2,273	5,578
93314	SEYMOUR PUBLIC LIBRARY	1,076	0.000122%	4,499	11,040
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	228,674	0.025887%	955,969	2,345,932
93537	WAYNE COMMUNITY SCHOOL DISTRICT	466,927	0.052859%	1,951,984	4,790,135
94201	WEBSTER COUNTY	888,834	0.100622%	3,715,764	9,118,418
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	18,830	0.002132%	78,719	193,175
94301	CITY OF FORT DODGE	830,820	0.094054%	3,473,235	8,523,256
94303	CITY OF CALLENDER	12,453	0.001410%	52,058	127,750
94305	CITY OF GOWRIE	15,079	0.001707%	63,039	154,696
94306	CITY OF HARCOURT	5,500	0.000623%	22,993	56,425
94307	CITY OF DAYTON	24,449	0.002768%	102,207	250,815
94308	CITY OF LEHIGH	12,015	0.001360%	50,230	123,264
94313	CITY OF MOORLAND	1,815	0.000205%	7,588	18,621
94314	CITY OF OTHO	8,794	0.000996%	36,763	90,216
94316	CITY OF BARNUM	1,388	0.000157%	5,801	14,236
94317	CITY OF CLARE	2,388	0.000270%	9,983	24,498
94318	CITY OF DUNCOMBE	11,391	0.001289%	47,618	116,854
94319	CITY OF BADGER	15,259	0.001727%	63,791	156,542
94321	CITY OF VINCENT	3,812	0.000432%	15,936	39,107
94325	MUNIC HOUSING AGENCY OF FT DODGE	99,734	0.011290%	416,936	1,023,154
94326	CLARE PUBLIC LIBRARY	1,397	0.000158%	5,840	14,331
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,493,667	0.282299%	10,424,754	25,582,160
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,540,256	0.174367%	6,439,027	15,801,257
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	57,623	0.006523%	240,892	591,144
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	134,414	0.015217%	561,917	1,378,935
94602	AEA 8 - PRAIRIE LAKES	1,540,425	0.174386%	6,439,733	15,802,989
94608	N. CENTRAL IA REGIONAL SOLID WST.	105,919	0.011991%	442,794	1,086,608
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	33,043	0.003741%	138,137	338,985
95201	WINNEBAGO COUNTY	415,692	0.047059%	1,737,796	4,264,519
95203	WINNEBAGO CO AGRI EXT DIST	8,328	0.000943%	34,817	85,440
95204	WINNEBAGO CO ASSESSOR	28,294	0.003203%	118,281	290,259
95301	CITY OF FOREST CITY	218,249	0.024707%	912,387	2,238,982

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	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
(1,502,184)	549,014	3,784,110	4,333,124	4,286	96	3,697,818	3,702,200	793,025
(51,768)	18,920	130,408	149,328	148	3	127,435	127,586	27,329
(625,518)	228,613	1,575,726	1,804,339	1,785	40	1,539,794	1,541,619	330,220
(15,251)	5,574	38,417	43,991	44	1	37,541	37,586	8,051
(1,951,725)	713,311	4,916,537	5,629,848	5,569	125	4,804,422	4,810,116	1,030,344
(2,282)	834	5,749	6,583	7	-	5,618	5,625	1,205
(203,816)	74,490	513,427	587,917	582	13	501,719	502,314	107,597
(50,132)	18,322	126,287	144,609	143	3	123,407	123,553	26,466
(21,318)	7,791	53,703	61,494	61	1	52,478	52,540	11,254
(13,980)	5,109	35,215	40,324	40	1	34,412	34,453	7,380
(55,439)	20,262	139,656	159,918	158	4	136,471	136,633	29,267
(8,372)	3,060	21,089	24,149	24	1	20,608	20,633	4,420
(2,040)	746	5,139	5,885	6	-	5,022	5,028	1,077
(784)	287	1,975	2,262	2	-	1,930	1,932	414
(1,012,430)	370,020	2,550,384	2,920,404	2,889	65	2,492,225	2,495,179	534,476
(1,161,869)	424,637	2,926,831	3,351,468	3,315	75	2,860,089	2,863,479	613,367
(365,206)	133,475	919,981	1,053,456	1,042	23	899,002	900,067	192,798
(263,963)	96,473	664,943	761,416	753	17	649,779	650,549	139,350
(6,621)	2,420	16,680	19,100	19	-	16,300	16,319	3,496
(1,326,907)	484,954	3,342,576	3,827,530	3,786	85	3,266,352	3,270,223	700,494
(40,166)	14,680	101,180	115,860	115	3	98,873	98,991	21,204
(11,883)	4,343	29,933	34,276	34	1	29,251	29,286	6,273
(14,176)	5,181	35,711	40,892	40	1	34,897	34,938	7,484
(8,470)	3,096	21,336	24,432	24	1	20,850	20,875	4,471
(2,573)	940	6,481	7,421	7	-	6,333	6,340	1,358
(210)	77	530	607	1	-	518	519	111
(495)	181	1,247	1,428	1	-	1,218	1,219	261
(979)	358	2,467	2,825	3	-	2,411	2,414	517
(208,131)	76,067	524,298	600,365	594	13	512,342	512,949	109,876
(424,981)	155,321	1,070,559	1,225,880	1,213	27	1,046,146	1,047,386	224,354
(808,987)	295,666	2,037,898	2,333,564	2,308	52	1,991,426	1,993,786	427,076
(17,139)	6,264	43,173	49,437	49	1	42,189	42,239	9,048
(756,184)	276,368	1,904,883	2,181,251	2,158	49	1,861,445	1,863,652	399,201
(11,334)	4,142	28,551	32,693	32	1	27,900	27,933	5,983
(13,725)	5,016	34,573	39,589	39	1	33,785	33,825	7,245
(5,006)	1,830	12,611	14,441	14	-	12,323	12,337	2,643
(22,252)	8,133	56,055	64,188	63	1	54,777	54,841	11,747
(10,936)	3,997	27,548	31,545	31	1	26,920	26,952	5,773
(1,652)	604	4,162	4,766	5	-	4,067	4,072	872
(8,004)	2,925	20,163	23,088	23	1	19,703	19,727	4,225
(1,263)	462	3,182	3,644	4	-	3,109	3,113	667
(2,173)	794	5,475	6,269	6	-	5,350	5,356	1,147
(10,367)	3,789	26,116	29,905	30	1	25,520	25,551	5,473
(13,888)	5,076	34,986	40,062	40	1	34,188	34,229	7,332
(3,470)	1,268	8,740	10,008	10	-	8,541	8,551	1,832
(90,774)	33,176	228,667	261,843	259	6	223,453	223,718	47,921
(1,271)	465	3,203	3,668	4	-	3,130	3,134	671
(2,269,653)	829,506	5,717,420	6,546,926	6,476	146	5,587,041	5,593,663	1,198,183
(1,401,890)	512,359	3,531,462	4,043,821	4,000	90	3,450,931	3,455,021	740,078
(52,446)	19,168	132,116	151,284	150	3	129,103	129,256	27,687
(122,339)	44,712	308,182	352,894	349	8	301,154	301,511	64,585
(1,402,043)	512,415	3,531,849	4,044,264	4,000	90	3,451,309	3,455,399	740,159
(96,404)	35,233	242,849	278,082	275	6	237,311	237,592	50,893
(30,075)	10,992	75,761	86,753	86	2	74,033	74,121	15,877
(378,349)	138,278	953,088	1,091,366	1,080	24	931,354	932,458	199,736
(7,580)	2,770	19,095	21,865	22	-	18,660	18,682	4,002
(25,752)	9,412	64,871	74,283	73	2	63,392	63,467	13,595
(198,643)	72,599	500,396	572,995	567	13	488,985	489,565	104,866

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

As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 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%)
95303	CITY OF BUFFALO CENTER	20,495	0.002320%	85,678	210,252
95305	CITY OF LELAND	5,885	0.000666%	24,602	60,374
95306	CITY OF THOMPSON	11,709	0.001326%	48,950	120,123
95308	CITY OF RAKE	5,479	0.000620%	22,905	56,208
95311	CITY OF LAKE MILLS	97,138	0.010997%	406,084	996,523
95312	CITY OF SCARVILLE	1,447	0.000164%	6,048	14,841
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	469,255	0.053123%	1,961,714	4,814,012
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	826,682	0.093586%	3,455,938	8,480,810
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	371,246	0.042027%	1,551,990	3,808,557
96201	WINNESHIEK COUNTY	635,517	0.071945%	2,656,774	6,519,676
96203	WINNESHIEK COUNTY AGR EXT DIST	12,800	0.001449%	53,511	131,314
96205	WINNESHIEK MEDICAL CENTER	2,876,786	0.325671%	12,026,376	29,512,512
96207	WINNESHIEK CO SOIL & WATER CONS	14,480	0.001639%	60,532	148,544
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	516,209	0.058438%	2,158,008	5,295,714
96301	CITY OF DECORAH	268,652	0.030413%	1,123,099	2,756,066
96304	CITY OF FORT ATKINSON	10,378	0.001175%	43,387	106,470
96305	CITY OF SPILLVILLE	12,702	0.001438%	53,101	130,309
96306	CITY OF OSSIAN	17,823	0.002018%	74,509	182,845
96307	CITY OF RIDGEWAY	9,841	0.001114%	41,139	100,955
96308	CITY OF CALMAR	25,939	0.002936%	108,439	266,107
96309	CITY OF JACKSON JUNCTION	71	0.000008%	296	726
96310	CITY OF CASTALIA	2,046	0.000232%	8,552	20,987
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,261,006	0.142754%	5,271,624	12,936,471
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	455,761	0.051595%	1,905,304	4,675,581
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,273,078	0.144121%	5,322,092	13,060,319
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	542,637	0.061430%	2,268,490	5,566,833
97201	WOODBURY COUNTY	1,574,144	0.178203%	6,580,694	16,148,906
97203	WOODBURY COUNTY AGRI EXTEN DIST	40,313	0.004564%	168,529	413,567
97209	WOODBURY CO SOIL & WATER CONS DIST	3,390	0.000384%	14,172	34,779
97301	CITY OF SIOUX CITY	3,341,573	0.378287%	13,969,416	34,280,697
97302	CITY OF CORRECTIONVILLE	17,133	0.001940%	71,623	175,763
97303	CITY OF DANBURY	8,079	0.000915%	33,776	82,885
97304	CITY OF ANTHON	19,529	0.002211%	81,640	200,344
97305	CITY OF PIERSON	8,159	0.000924%	34,108	83,701
97306	CITY OF SERGEANT BLUFF	142,254	0.016104%	594,691	1,459,360
97307	CITY OF LAWTON	17,718	0.002006%	74,069	181,765
97308	CITY OF MOVILLE	40,419	0.004576%	168,970	414,650
97309	CITY OF SLOAN	21,714	0.002458%	90,774	222,757
97310	CITY OF SALIX	6,957	0.000788%	29,086	71,375
97311	CITY OF OTO	3,424	0.000388%	14,313	35,123
97312	CITY OF SMITHLAND	7,052	0.000798%	29,479	72,341
97314	CITY OF CUSHING	4,767	0.000540%	19,930	48,909
97315	CITY OF HORNICK	5,889	0.000667%	24,620	60,417
97316	SLOAN PUBLIC LIBRARY	3,915	0.000443%	16,365	40,159
97317	CITY OF BRONSON	5,060	0.000573%	21,153	51,908
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	11,356,040	1.285576%	47,473,825	116,499,916
97569	LAWTON BRONSON COMM SCH DIST	504,009	0.057057%	2,107,004	5,170,549
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,387,978	0.157128%	5,802,431	14,239,063
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	478,860	0.054210%	2,001,870	4,912,553
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	481,096	0.054463%	2,011,220	4,935,497
97581	RIVER VALLEY COMM SCH DIST	296,128	0.033524%	1,237,959	3,037,929
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	961,047	0.108797%	4,017,647	9,859,234
97602	NORTHWEST AREA EDUCATION AGENCY	2,019,086	0.228574%	8,440,773	20,713,505
98201	WORTH COUNTY	312,507	0.035378%	1,306,433	3,205,964
98203	WORTH CO AGR EXT DIST	15,415	0.001745%	64,442	158,140
98301	CITY OF GRAFTON	7,275	0.000824%	30,413	74,634
98302	CITY OF MANLY	32,743	0.003707%	136,884	335,910
98303	CITY OF NORTHWOOD	56,099	0.006351%	234,523	575,515

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	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
(18,654)	6,817	46,990	53,807	53	1	45,918	45,972	9,848
(5,356)	1,958	13,493	15,451	15	-	13,185	13,200	2,828
(10,657)	3,895	26,847	30,742	30	1	26,234	26,265	5,626
(4,987)	1,823	12,562	14,385	14	-	12,276	12,290	2,633
(88,412)	32,312	222,715	255,027	252	6	217,637	217,895	46,674
(1,317)	481	3,317	3,798	4	-	3,241	3,245	695
(427,100)	156,095	1,075,895	1,231,990	1,219	27	1,051,361	1,052,607	225,472
(752,419)	274,992	1,895,397	2,170,389	2,147	48	1,852,175	1,854,370	397,213
(337,896)	123,493	851,184	974,677	964	22	831,773	832,759	178,380
(578,427)	211,402	1,457,098	1,668,500	1,650	37	1,423,871	1,425,558	305,360
(11,650)	4,258	29,348	33,606	33	1	28,678	28,712	6,150
(2,618,354)	956,949	6,595,824	7,552,773	7,471	168	6,445,414	6,453,053	1,382,267
(13,179)	4,817	33,198	38,015	38	1	32,441	32,480	6,957
(469,837)	171,715	1,183,552	1,355,267	1,341	30	1,156,563	1,157,934	248,034
(244,519)	89,366	615,960	705,326	698	16	601,914	602,628	129,085
(9,446)	3,452	23,795	27,247	27	1	23,253	23,281	4,987
(11,561)	4,225	29,123	33,348	33	1	28,459	28,493	6,103
(16,222)	5,929	40,864	46,793	46	1	39,933	39,980	8,564
(8,957)	3,273	22,563	25,836	26	1	22,048	22,075	4,728
(23,609)	8,629	59,473	68,102	67	2	58,117	58,186	12,464
(64)	24	162	186	-	-	159	159	34
(1,862)	681	4,690	5,371	5	-	4,583	4,588	983
(1,147,726)	419,468	2,891,204	3,310,672	3,275	74	2,825,273	2,828,622	605,901
(414,818)	151,607	1,044,957	1,196,564	1,184	27	1,021,128	1,022,339	218,989
(1,158,713)	423,483	2,918,883	3,342,366	3,306	74	2,852,321	2,855,701	611,702
(493,890)	180,506	1,244,145	1,424,651	1,409	32	1,215,774	1,217,215	260,732
(1,432,733)	523,631	3,609,159	4,132,790	4,088	92	3,526,856	3,531,036	756,361
(36,692)	13,410	92,429	105,839	105	2	90,321	90,428	19,370
(3,086)	1,128	7,773	8,901	9	-	7,595	7,604	1,629
(3,041,388)	1,111,558	7,661,477	8,773,035	8,678	195	7,486,766	7,495,639	1,605,593
(15,594)	5,699	39,282	44,981	44	1	38,386	38,431	8,232
(7,354)	2,688	18,524	21,212	21	-	18,102	18,123	3,882
(17,775)	6,496	44,775	51,271	51	1	43,754	43,806	9,383
(7,426)	2,714	18,707	21,421	21	-	18,280	18,301	3,920
(129,475)	47,320	326,156	373,476	369	8	318,718	319,095	68,352
(16,126)	5,894	40,623	46,517	46	1	39,697	39,744	8,513
(36,788)	13,445	92,671	106,116	105	2	90,558	90,665	19,421
(19,763)	7,223	49,785	57,008	56	1	48,649	48,706	10,433
(6,332)	2,314	15,952	18,266	18	-	15,588	15,606	3,343
(3,116)	1,139	7,850	8,989	9	-	7,671	7,680	1,645
(6,418)	2,346	16,168	18,514	18	-	15,799	15,817	3,388
(4,339)	1,586	10,931	12,517	12	-	10,681	10,693	2,291
(5,360)	1,959	13,503	15,462	15	-	13,195	13,210	2,830
(3,563)	1,302	8,975	10,277	10	-	8,771	8,781	1,881
(4,605)	1,683	11,601	13,284	13	-	11,337	11,350	2,431
(10,335,889)	3,777,532	26,036,852	29,814,384	29,491	664	25,443,113	25,473,268	5,456,466
(458,732)	167,656	1,155,579	1,323,235	1,309	29	1,129,227	1,130,565	242,171
(1,263,292)	461,704	3,182,323	3,644,027	3,605	81	3,109,754	3,113,440	666,910
(435,842)	159,290	1,097,919	1,257,209	1,244	28	1,072,882	1,074,154	230,088
(437,878)	160,034	1,103,046	1,263,080	1,249	28	1,077,893	1,079,170	231,162
(269,525)	98,505	678,954	777,459	769	17	663,471	664,257	142,286
(874,713)	319,688	2,203,464	2,523,152	2,496	56	2,153,217	2,155,769	461,774
(1,837,705)	671,639	4,629,312	5,300,951	5,243	118	4,523,746	4,529,107	970,151
(284,434)	103,954	716,509	820,463	812	18	700,170	701,000	150,157
(14,030)	5,128	35,343	40,471	40	1	34,537	34,578	7,407
(6,622)	2,420	16,680	19,100	19	-	16,300	16,319	3,496
(29,802)	10,892	75,073	85,965	85	2	73,361	73,448	15,733
(51,060)	18,661	128,623	147,284	146	3	125,690	125,839	26,955

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, 2024

Employer ID #	Employer Name	2024 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%)
98304	CITY OF KENSETT	5,318	0.000602%	22,231	54,554
98305	CITY OF HANLONTOWN	3,211	0.000363%	13,422	32,937
98307	CITY OF FERTILE	7,768	0.000879%	32,476	79,695
98308	CITY OF JOICE	2,150	0.000243%	8,990	22,061
98312	JOICE PUBLIC LIBRARY	2,098	0.000238%	8,772	21,527
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	418,263	0.047350%	1,748,546	4,290,899
99201	WRIGHT COUNTY	495,795	0.056127%	2,072,665	5,086,283
99203	WRIGHT COUNTY AGRI EXTENSION DIST	8,037	0.000910%	33,597	82,446
99301	CITY OF CLARION	78,682	0.008907%	328,928	807,184
99302	CITY OF EAGLE GROVE	103,926	0.011765%	434,463	1,066,165
99304	CITY OF BELMOND	41,526	0.004701%	173,598	426,006
99305	CITY OF GOLDFIELD	12,035	0.001362%	50,311	123,463
99307	CITY OF DOWS	10,357	0.001173%	43,298	106,253
99308	BELMOND PUBLIC LIBRARY	8,125	0.000920%	33,968	83,356
99309	CITY OF ROWAN	2,685	0.000304%	11,225	27,545
99311	IOWA SPECIALTY HOSPITAL-CLARION	2,888,683	0.327017%	12,076,112	29,634,563
99312	IOWA SPECIALTY HOSPITAL-BELMOND	1,839,323	0.208223%	7,689,274	18,869,341
99314	TOWN OF GALT	661	0.000075%	2,763	6,781
99315	CITY OF WOOLSTOCK	3,335	0.000378%	13,941	34,210
99317	ROWAN PUBLIC LIBRARY	2,213	0.000251%	9,253	22,708
99537	BELMOND-KLEMM COMMUNITY SCHOOL DISTRICT	556,781	0.063031%	2,327,619	5,711,935
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	755,424	0.085519%	3,158,042	7,749,777
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	24,026	0.002720%	100,439	246,475
Total for all entities		\$ 883,342,240	100.000000%	3,692,804,357	9,062,075,745

* - 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	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
(4,840)	1,769	12,192	13,961	14	-	11,914	11,928	2,555
(2,922)	1,068	7,361	8,429	8	-	7,193	7,201	1,543
(7,071)	2,584	17,811	20,395	20	-	17,405	17,425	3,733
(1,957)	715	4,931	5,646	6	-	4,818	4,824	1,033
(1,910)	698	4,811	5,509	5	-	4,701	4,706	1,008
(380,689)	139,133	958,984	1,098,117	1,086	24	937,115	938,225	200,971
(451,256)	164,924	1,136,746	1,301,670	1,288	29	1,110,824	1,112,141	238,224
(7,315)	2,673	18,426	21,099	21	-	18,006	18,027	3,861
(71,613)	26,173	180,399	206,572	204	5	176,286	176,495	37,806
(94,590)	34,571	238,280	272,851	270	6	232,846	233,122	49,936
(37,795)	13,813	95,209	109,022	108	2	93,038	93,148	19,953
(10,954)	4,003	27,593	31,596	31	1	26,964	26,996	5,783
(9,427)	3,445	23,747	27,192	27	1	23,205	23,233	4,977
(7,395)	2,703	18,629	21,332	21	-	18,205	18,226	3,904
(2,444)	893	6,156	7,049	7	-	6,016	6,023	1,290
(2,629,183)	960,906	6,623,101	7,584,007	7,502	169	6,472,069	6,479,740	1,387,984
(1,674,091)	611,842	4,217,155	4,828,997	4,777	108	4,120,988	4,125,873	883,777
(602)	220	1,516	1,736	2	-	1,481	1,483	318
(3,035)	1,109	7,646	8,755	9	-	7,471	7,480	1,602
(2,015)	736	5,075	5,811	6	-	4,959	4,965	1,064
(506,764)	185,211	1,276,574	1,461,785	1,446	33	1,247,464	1,248,943	267,528
(687,561)	251,288	1,732,017	1,983,305	1,962	44	1,692,520	1,694,526	362,974
(21,867)	7,992	55,085	63,077	62	1	53,829	53,892	11,544
(803,988,668)	293,839,566	2,025,305,534	2,319,145,100	2,294,004	51,634	1,979,120,915	1,981,466,553	424,437,299

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, 2024

Employer ID #	Employer Name	2024 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%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
01201	ADAIR COUNTY	\$ 49,472	0.372669%	283,826	820,196	(162,036)
02201	ADAMS COUNTY	56,576	0.426181%	324,581	937,967	(185,303)
03201	ALLAMAKEE COUNTY	73,576	0.554245%	422,115	1,219,819	(240,985)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	63,943	0.481680%	366,849	1,060,114	(209,434)
05201	AUDUBON COUNTY	43,921	0.330857%	251,982	728,173	(143,857)
06201	BENTON COUNTY	114,578	0.863114%	657,351	1,899,599	(375,282)
07201	BLACK HAWK COUNTY	481,536	3.627392%	2,762,633	7,983,405	(1,577,188)
08201	BOONE COUNTY	108,576	0.817897%	622,913	1,800,081	(355,621)
09201	BREMER COUNTY	105,138	0.791998%	603,188	1,743,081	(344,360)
10201	BUCHANAN COUNTY	90,037	0.678246%	516,554	1,492,729	(294,901)
11201	BUENA VISTA COUNTY	111,395	0.839131%	639,085	1,846,816	(364,854)
12201	BUTLER COUNTY	74,891	0.564151%	429,659	1,241,620	(245,292)
13201	CALHOUN COUNTY	56,422	0.425022%	323,698	935,417	(184,799)
14201	CARROLL COUNTY	76,327	0.574964%	437,895	1,265,419	(249,994)
15201	CASS COUNTY	70,108	0.528121%	402,219	1,162,324	(229,627)
16201	CEDAR COUNTY	130,365	0.982030%	747,917	2,161,317	(426,986)
17201	CERRO GORDO COUNTY	143,574	1.081535%	823,701	2,380,315	(470,251)
18201	CHEROKEE COUNTY	48,901	0.368365%	280,548	810,723	(160,165)
19201	CHICKASAW COUNTY	68,897	0.518998%	395,271	1,142,246	(225,660)
20201	CLARKE COUNTY	49,081	0.369728%	281,586	813,722	(160,758)
21201	CLAY COUNTY	83,060	0.625685%	476,523	1,377,048	(272,047)
22201	CLAYTON COUNTY	99,069	0.746284%	568,372	1,642,471	(324,484)
23201	CLINTON COUNTY	201,576	1.518463%	1,156,466	3,341,934	(660,227)
24201	CRAWFORD COUNTY	68,832	0.518509%	394,898	1,141,168	(225,447)
25201	DALLAS COUNTY	257,965	1.943238%	1,479,976	4,276,807	(844,919)
26201	DAVIS COUNTY	34,310	0.258455%	196,840	568,824	(112,376)
27201	DECATUR COUNTY	36,129	0.272161%	207,279	598,990	(118,336)
28201	DELAWARE COUNTY	105,197	0.792443%	603,527	1,744,062	(344,554)
29201	DES MOINES COUNTY	166,183	1.251851%	953,414	2,755,157	(544,304)
30201	DICKINSON COUNTY	65,656	0.494580%	376,674	1,088,505	(215,043)
31201	DUBUQUE COUNTY	630,158	4.746951%	3,615,293	10,447,406	(2,063,972)
32201	EMMET COUNTY	52,734	0.397240%	302,539	874,273	(172,720)
33201	FAYETTE COUNTY	83,999	0.632762%	481,914	1,392,626	(275,125)
34201	FLOYD COUNTY	82,821	0.623888%	475,155	1,373,094	(271,266)
35201	FRANKLIN COUNTY	57,626	0.434096%	330,609	955,387	(188,745)
36201	FREMONT COUNTY	62,766	0.472810%	360,094	1,040,591	(205,578)
37201	GREENE COUNTY	67,193	0.506163%	385,495	1,113,996	(220,079)
38201	GRUNDY COUNTY	89,277	0.672519%	512,193	1,480,125	(292,411)
39201	GUTHRIE COUNTY	76,033	0.572752%	436,210	1,260,551	(249,032)
40201	HAMILTON COUNTY	73,216	0.551535%	420,051	1,213,854	(239,807)
41201	HANCOCK COUNTY	68,216	0.513865%	391,361	1,130,948	(223,428)
42201	HARDIN COUNTY	67,373	0.507520%	386,529	1,116,984	(220,669)
43201	HARRISON COUNTY	89,000	0.670433%	510,604	1,475,535	(291,504)
44201	HENRY COUNTY	83,144	0.626321%	477,008	1,378,449	(272,324)

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
96,795	192,094	288,889	25	16,677	177,480	194,182	450,964
110,694	219,676	330,370	28	19,072	202,965	222,065	515,717
143,957	285,687	429,644	37	24,802	263,954	288,793	670,687
125,109	248,284	373,393	32	21,555	229,396	250,983	582,876
85,935	170,542	256,477	22	14,806	157,568	172,396	400,368
224,181	444,895	669,076	57	38,624	411,051	449,732	1,044,446
942,162	1,869,751	2,811,913	240	162,325	1,727,513	1,890,078	4,389,472
212,437	421,587	634,024	54	36,601	389,516	426,171	989,729
205,710	408,238	613,948	52	35,442	377,182	412,676	958,389
176,165	349,604	525,769	45	30,351	323,009	353,405	820,739
217,952	432,533	650,485	56	37,551	399,629	437,236	1,015,425
146,530	290,793	437,323	37	25,246	268,672	293,955	682,673
110,393	219,079	329,472	28	19,020	202,413	221,461	514,315
149,339	296,367	445,706	38	25,730	273,822	299,590	695,759
137,172	272,222	409,394	35	23,633	251,513	275,181	639,074
255,068	506,190	761,258	65	43,946	467,683	511,694	1,188,345
280,913	557,481	838,394	72	48,398	515,072	563,542	1,308,755
95,678	189,875	285,553	24	16,484	175,431	191,939	445,755
134,802	267,519	402,321	34	23,225	247,168	270,427	628,035
96,031	190,577	286,608	25	16,545	176,080	192,650	447,404
162,513	322,511	485,024	41	27,999	297,977	326,017	757,135
193,836	384,674	578,510	49	33,396	355,411	388,856	903,071
394,399	782,696	1,177,095	101	67,951	723,154	791,206	1,837,478
134,675	267,267	401,942	34	23,203	246,935	270,172	627,442
504,728	1,001,648	1,506,376	129	86,960	925,450	1,012,539	2,351,494
67,130	133,221	200,351	17	11,566	123,087	134,670	312,754
70,690	140,286	210,976	18	12,179	129,614	141,811	329,340
205,826	408,467	614,293	53	35,462	377,394	412,909	958,928
325,150	645,271	970,421	83	56,020	596,183	652,286	1,514,853
128,460	254,933	383,393	33	22,132	235,539	257,704	598,487
1,232,952	2,446,831	3,679,783	315	212,425	2,260,693	2,473,433	5,744,240
103,177	204,759	307,936	26	17,776	189,182	206,984	480,697
164,351	326,159	490,510	42	28,316	301,347	329,705	765,700
162,046	321,585	483,631	41	27,919	297,121	325,081	754,961
112,750	223,756	336,506	29	19,426	206,734	226,189	525,295
122,805	243,711	366,516	31	21,158	225,172	246,361	572,143
131,468	260,903	392,371	34	22,651	241,055	263,740	612,503
174,677	346,652	521,329	45	30,095	320,281	350,421	813,809
148,764	295,227	443,991	38	25,631	272,768	298,437	693,082
143,253	284,290	427,543	37	24,681	262,663	287,381	667,407
133,469	264,873	398,342	34	22,995	244,724	267,753	621,823
131,821	261,603	393,424	34	22,711	241,702	264,447	614,145
174,135	345,577	519,712	44	30,002	319,288	349,334	811,285
162,678	322,839	485,517	42	28,028	298,280	326,350	757,905

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, 2024

Employer ID #	Employer Name	2024 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%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
45201	HOWARD COUNTY	58,374	0.439729%	334,899	967,785	(191,194)
46201	HUMBOLDT COUNTY	67,555	0.508886%	387,569	1,119,990	(221,263)
47201	IDA COUNTY	64,113	0.482963%	367,826	1,062,938	(209,992)
48201	IOWA COUNTY	90,726	0.683438%	520,508	1,504,155	(297,158)
49201	JACKSON COUNTY	82,676	0.622793%	474,321	1,370,685	(270,790)
50201	JASPER COUNTY	127,497	0.960428%	731,465	2,113,774	(417,594)
51201	JEFFERSON COUNTY	73,855	0.556344%	423,713	1,224,439	(241,898)
52201	JOHNSON COUNTY	642,763	4.841905%	3,687,611	10,656,387	(2,105,258)
53201	JONES COUNTY	87,981	0.662757%	504,758	1,458,640	(288,166)
54201	KEOKUK COUNTY	40,845	0.307685%	234,334	677,173	(133,781)
55201	KOSSUTH COUNTY	78,269	0.589593%	449,036	1,297,616	(256,355)
56201	LEE COUNTY	124,215	0.935704%	712,635	2,059,360	(406,844)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,092,895	8.232732%	6,270,076	18,119,146	(3,579,588)
58201	LOUISA COUNTY	97,959	0.737920%	562,002	1,624,064	(320,847)
59201	LUCAS COUNTY	33,524	0.252532%	192,329	555,789	(109,801)
60201	LYON COUNTY	84,220	0.634422%	483,178	1,396,279	(275,847)
61201	MADISON COUNTY	56,823	0.428048%	326,003	942,077	(186,115)
62201	MAHASKA COUNTY	59,862	0.450934%	343,433	992,446	(196,066)
63201	MARION COUNTY	136,208	1.026050%	781,443	2,258,200	(446,126)
64201	MARSHALL COUNTY	149,902	1.129202%	860,004	2,485,223	(490,976)
65201	MILLS COUNTY	80,405	0.605686%	461,292	1,333,034	(263,352)
66207	MITCHELL COUNTY SHERIFF'S DEPT	62,088	0.467703%	356,204	1,029,352	(203,357)
67201	MONONA COUNTY	74,596	0.561925%	427,964	1,236,723	(244,325)
68201	MONROE COUNTY	36,011	0.271272%	206,602	597,034	(117,949)
69201	MONTGOMERY COUNTY	55,847	0.420692%	320,401	925,888	(182,917)
70201	MUSCATINE COUNTY	166,381	1.253344%	954,551	2,758,442	(544,953)
71201	O'BRIEN COUNTY	76,586	0.576919%	439,384	1,269,722	(250,844)
72201	OSCEOLA COUNTY	56,891	0.428554%	326,388	943,191	(186,335)
73201	PAGE COUNTY	51,041	0.384492%	292,830	846,216	(167,177)
74201	PALO ALTO COUNTY	57,588	0.433810%	330,391	954,758	(188,620)
75201	PLYMOUTH COUNTY	106,798	0.804505%	612,713	1,770,608	(349,798)
76201	POCAHONTAS COUNTY	53,878	0.405860%	309,104	893,244	(176,468)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,331,947	10.033493%	7,641,543	22,082,385	(4,362,565)
78201	POTTAWATTAMIE COUNTY	445,016	3.352286%	2,553,112	7,377,935	(1,457,573)
79201	POWESHIEK COUNTY	88,243	0.664731%	506,262	1,462,985	(289,025)
80201	RINGGOLD COUNTY	41,001	0.308856%	235,226	679,752	(134,291)
81201	SAC COUNTY	71,411	0.537933%	409,692	1,183,919	(233,893)
82201	SCOTT COUNTY	408,151	3.074583%	2,341,613	6,766,748	(1,336,828)
83201	SHELBY COUNTY	110,600	0.833145%	634,526	1,833,641	(362,251)
84201	SIOUX COUNTY	137,273	1.034070%	787,551	2,275,850	(449,613)
85201	STORY COUNTY	253,225	1.907533%	1,452,783	4,198,225	(829,394)
86201	TAMA COUNTY	92,892	0.699750%	532,932	1,540,056	(304,251)
87201	TAYLOR COUNTY	66,213	0.498779%	379,872	1,097,746	(216,869)
88201	UNION COUNTY	44,007	0.331504%	252,474	729,596	(144,138)

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
114,213	226,660	340,873	29	19,678	209,417	229,124	532,112
132,176	262,307	394,483	34	22,773	242,352	265,159	615,798
125,443	248,945	374,388	32	21,613	230,007	251,652	584,429
177,513	352,280	529,793	45	30,584	325,481	356,110	827,021
161,762	321,021	482,783	41	27,870	296,600	324,511	753,636
249,457	495,056	744,513	64	42,979	457,395	500,438	1,162,205
144,502	286,769	431,271	37	24,896	264,954	289,887	673,227
1,257,615	2,495,775	3,753,390	321	216,674	2,305,914	2,522,909	5,859,143
172,142	341,620	513,762	44	29,658	315,632	345,334	801,996
79,917	158,597	238,514	20	13,769	146,532	160,321	372,326
153,138	303,908	457,046	39	26,384	280,789	307,212	713,461
243,036	482,312	725,348	62	41,873	445,621	487,556	1,132,287
2,138,333	4,243,588	6,381,921	546	368,413	3,920,766	4,289,725	9,962,351
191,664	380,363	572,027	49	33,022	351,428	384,499	892,950
65,592	130,168	195,760	17	11,301	120,266	131,584	305,587
164,782	327,015	491,797	42	28,390	302,138	330,570	767,709
111,179	220,639	331,818	28	19,155	203,854	223,037	517,977
117,124	232,435	349,559	30	20,179	214,753	234,962	545,671
266,502	528,881	795,383	68	45,916	488,647	534,631	1,241,614
293,294	582,051	875,345	75	50,532	537,772	588,379	1,366,436
157,318	312,203	469,521	40	27,104	288,453	315,597	732,935
121,479	241,079	362,558	31	20,930	222,740	243,701	565,963
145,952	289,646	435,598	37	25,146	267,612	292,795	679,981
70,459	139,828	210,287	18	12,139	129,191	141,348	328,264
109,269	216,847	326,116	28	18,826	200,351	219,205	509,076
325,538	646,040	971,578	83	56,087	596,894	653,064	1,516,659
149,846	297,375	447,221	38	25,817	274,753	300,608	698,125
111,311	220,900	332,211	28	19,178	204,095	223,301	518,590
99,866	198,188	298,054	25	17,206	183,111	200,342	465,270
112,676	223,609	336,285	29	19,413	206,598	226,040	524,950
208,958	414,685	623,643	53	36,001	383,138	419,192	973,524
105,416	209,202	314,618	27	18,162	193,287	211,476	491,127
2,606,056	5,171,797	7,777,853	665	448,994	4,778,365	5,228,024	12,141,435
870,708	1,727,947	2,598,655	222	150,014	1,596,497	1,746,733	4,056,570
172,654	342,638	515,292	44	29,747	316,572	346,363	804,385
80,221	159,201	239,422	20	13,821	147,090	160,931	373,744
139,720	277,279	416,999	36	24,072	256,186	280,294	650,948
798,578	1,584,804	2,383,382	204	137,587	1,464,243	1,602,034	3,720,524
216,397	429,447	645,844	55	37,283	396,778	434,116	1,008,181
268,585	533,015	801,600	69	46,274	492,467	538,810	1,251,318
495,454	983,244	1,478,698	126	85,362	908,446	993,934	2,308,287
181,750	360,688	542,438	46	31,314	333,250	364,610	846,761
129,551	257,097	386,648	33	22,320	237,539	259,892	603,568
86,103	170,875	256,978	22	14,835	157,876	172,733	401,150

Iowa Public Employees' Retirement System
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Sheriffs and Deputies Membership Group
As of and for the year ended June 30, 2024

Employer ID #	Employer Name	2024 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%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
89201	VAN BUREN COUNTY	42,010	0.316462%	241,018	696,490	(137,598)
90201	WAPELLO COUNTY	93,016	0.700688%	533,646	1,542,121	(304,659)
91201	WARREN COUNTY	164,343	1.237986%	942,855	2,724,643	(538,276)
92201	WASHINGTON COUNTY	159,908	1.204582%	917,414	2,651,125	(523,752)
93201	WAYNE COUNTY	45,950	0.346140%	263,622	761,809	(150,502)
94201	WEBSTER COUNTY	143,979	1.084588%	826,026	2,387,033	(471,578)
95201	WINNEBAGO COUNTY	73,404	0.552952%	421,130	1,216,973	(240,423)
96201	WINNESHIEK COUNTY	112,064	0.844173%	642,925	1,857,912	(367,046)
97201	WOODBURY COUNTY	341,932	2.575758%	1,961,706	5,668,901	(1,119,939)
98201	WORTH COUNTY	75,620	0.569643%	433,842	1,253,708	(247,681)
99201	WRIGHT COUNTY	85,582	0.644683%	490,993	1,418,862	(280,308)
Total for all entities		\$ 13,275,003	100.000000%	76,160,325	220,086,661	(43,479,957)

* - 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 Plan Pension Expense
82,196	163,121	245,317	21	14,162	150,712	164,895	382,948
181,994	361,172	543,166	46	31,356	333,697	365,099	847,896
321,549	638,124	959,673	82	55,400	589,580	645,062	1,498,076
312,873	620,906	933,779	80	53,905	573,672	627,657	1,457,654
89,905	178,419	268,324	23	15,490	164,846	180,359	418,861
281,706	559,054	840,760	72	48,535	516,525	565,132	1,312,450
143,621	285,021	428,642	37	24,744	263,338	288,119	669,121
219,262	435,132	654,394	56	37,777	402,030	439,863	1,021,526
669,016	1,327,683	1,996,699	171	115,265	1,226,682	1,342,118	3,116,901
147,956	293,624	441,580	38	25,491	271,287	296,816	689,320
167,447	332,304	499,751	43	28,849	307,025	335,917	780,125
25,973,550	51,545,317	77,518,867	6,627	4,474,980	47,624,115	52,105,722	121,009,053

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, 2024

Employer ID #	Employer Name			Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
		2024 Actual Employer Contributions				
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	\$ 542,668		1.213716%	(1,547,103)	1,893,650
00221	MAR-MAC UNIFIED POLICE DISTRICT	15,917		0.035600%	(45,378)	55,543
00313	POLK COUNTY RANGERS	2,175,990		4.866755%	(6,203,571)	7,593,151
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	138,207		0.309110%	(394,017)	482,276
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	2,187		0.004892%	(6,236)	7,633
00428	NORTHERN WARREN FIRE DEPT	12,802		0.028632%	(36,497)	44,672
00429	CAMP TOWNSHIP FIRE DEPT	7,653		0.017116%	(21,818)	26,705
01201	ADAIR COUNTY	52,998		0.118533%	(151,092)	184,936
01204	ADAIR COUNTY HEALTH SYSTEM	56,325		0.125976%	(160,579)	196,548
01301	CITY OF FONTANELLE	3,205		0.007168%	(9,137)	11,183
01302	CITY OF GREENFIELD	17,281		0.038650%	(49,266)	60,301
01306	CITY OF ADAIR	13,238		0.029608%	(37,741)	46,194
02201	ADAMS COUNTY	37,540		0.083962%	(107,025)	130,998
03201	ALLAMAKEE COUNTY	53,804		0.120335%	(153,390)	187,748
03304	CITY OF LANSING	15,806		0.035351%	(45,062)	55,156
03306	CITY OF POSTVILLE	24,726		0.055301%	(70,491)	86,280
03312	VETERAN'S MEMORIAL HOSPITAL	65,387		0.146243%	(186,414)	228,170
03313	WAUKON POLICE DEPARTMENT	35,972		0.080453%	(102,552)	125,524
04201	APPANOOSE COUNTY	33,280		0.074434%	(94,880)	116,133
04301	CITY OF CENTERVILLE	51,936		0.116158%	(148,065)	181,231
05201	AUDUBON COUNTY	26,636		0.059574%	(75,938)	92,948
05302	CITY OF AUDUBON	23,412		0.052363%	(66,746)	81,697
06201	BENTON COUNTY	145,589		0.325619%	(415,061)	508,033
06301	CITY OF VINTON	65,265		0.145970%	(186,066)	227,744
06302	CITY OF BELLE PLAINE	27,784		0.062140%	(79,209)	96,952
06315	CITY OF URBANA	7,689		0.017197%	(21,920)	26,830
07001	UNIVERSITY OF NORTHERN IOWA	98,307		0.219870%	(280,264)	343,043
07201	BLACK HAWK COUNTY	223,669		0.500251%	(637,662)	780,496
07304	CITY OF GILBERTVILLE	5,771		0.012908%	(16,453)	20,139
07306	CITY OF DUNKERTON	3,201		0.007159%	(9,126)	11,170
07311	CITY OF LA PORTE CITY	24,935		0.055769%	(71,088)	87,012
07319	CITY OF EVANSDALE	8,059		0.018024%	(22,975)	28,122
07327	CITY OF RAYMOND	2		0.000004%	(5)	6
07334	HUDSON POLICE DEPARTMENT	50,890		0.113820%	(145,084)	177,583
08201	BOONE COUNTY	67,487		0.150939%	(192,400)	235,496
08204	BOONE COUNTY HOSPITAL	119,057		0.266279%	(339,421)	415,450
08301	CITY OF BOONE	10,753		0.024049%	(30,655)	37,521
08302	CITY OF OGDEN	12,502		0.027962%	(35,643)	43,627

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(4,431,529)	625,959	1,408,178	2,034,137	174,497	1,395,200	1,569,697	309,021
(129,982)	18,360	41,304	59,664	5,118	40,923	46,041	9,064
(17,769,532)	2,509,970	5,646,507	8,156,477	699,700	5,594,470	6,294,170	1,239,110
(1,128,625)	159,420	358,636	518,056	44,441	355,331	399,772	78,702
(17,863)	2,523	5,676	8,199	703	5,624	6,327	1,246
(104,542)	14,767	33,220	47,987	4,116	32,913	37,029	7,290
(62,494)	8,827	19,858	28,685	2,461	19,675	22,136	4,358
(432,787)	61,132	137,524	198,656	17,042	136,257	153,299	30,179
(459,963)	64,970	146,159	211,129	18,112	144,812	162,924	32,074
(26,171)	3,697	8,316	12,013	1,031	8,240	9,271	1,825
(141,117)	19,933	44,842	64,775	5,557	44,429	49,986	9,840
(108,104)	15,270	34,352	49,622	4,257	34,035	38,292	7,538
(306,562)	43,302	97,414	140,716	12,071	96,516	108,587	21,377
(439,370)	62,062	139,616	201,678	17,301	138,329	155,630	30,638
(129,076)	18,232	41,015	59,247	5,083	40,638	45,721	9,001
(201,914)	28,521	64,161	92,682	7,951	63,570	71,521	14,080
(533,965)	75,423	169,674	245,097	21,026	168,111	189,137	37,235
(293,752)	41,493	93,343	134,836	11,567	92,483	104,050	20,484
(271,774)	38,388	86,360	124,748	10,701	85,564	96,265	18,951
(424,117)	59,907	134,769	194,676	16,700	133,527	150,227	29,575
(217,516)	30,724	69,119	99,843	8,565	68,482	77,047	15,168
(191,188)	27,006	60,753	87,759	7,528	60,193	67,721	13,332
(1,188,902)	167,934	377,790	545,724	46,815	374,308	421,123	82,905
(532,968)	75,282	169,358	244,640	20,986	167,797	188,783	37,165
(226,887)	32,048	72,096	104,144	8,934	71,432	80,366	15,821
(62,789)	8,869	19,952	28,821	2,472	19,768	22,240	4,378
(802,790)	113,395	255,097	368,492	31,611	252,746	284,357	55,980
(1,826,521)	257,999	580,402	838,401	71,922	575,053	646,975	127,368
(47,129)	6,657	14,976	21,633	1,856	14,838	16,694	3,286
(26,140)	3,692	8,306	11,998	1,029	8,230	9,259	1,823
(203,625)	28,762	64,705	93,467	8,018	64,108	72,126	14,199
(65,811)	9,296	20,912	30,208	2,591	20,719	23,310	4,589
(15)	2	5	7	1	5	6	1
(415,580)	58,701	132,056	190,757	16,364	130,839	147,203	28,979
(551,110)	77,845	175,123	252,968	21,701	173,509	195,210	38,430
(972,239)	137,330	308,942	446,272	38,283	306,095	344,378	67,796
(87,808)	12,403	27,902	40,305	3,458	27,645	31,103	6,123
(102,096)	14,421	32,442	46,863	4,020	32,143	36,163	7,119

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
08303	CITY OF MADRID	25,762	0.057619%	(73,446)	89,898
09201	BREMER COUNTY	75,725	0.169365%	(215,886)	264,244
09302	CITY OF SUMNER	10,999	0.024599%	(31,356)	38,380
09303	CITY OF WAVERLY	1,347	0.003013%	(3,841)	4,701
09304	CITY OF TRIPOLI	2,924	0.006540%	(8,337)	10,204
09305	CITY OF JANESVILLE	12,932	0.028924%	(36,869)	45,128
09307	CITY OF READLYN	6,358	0.014221%	(18,127)	22,188
09318	WAVERLY HEALTH CENTER	112,845	0.252385%	(321,711)	393,773
09319	DENVER POLICE DEPARTMENT	24,560	0.054931%	(70,020)	85,704
10201	BUCHANAN COUNTY	67,364	0.150665%	(192,050)	235,069
10205	BUCHANAN COUNTY HEALTH CENTER	6,522	0.014586%	(18,593)	22,757
10301	CITY OF FAIRBANK	7,156	0.016005%	(20,401)	24,971
10302	CITY OF INDEPENDENCE	102,825	0.229976%	(293,147)	358,811
10303	CITY OF JESUP	25,052	0.056031%	(71,422)	87,420
10306	CITY OF LAMONT	59	0.000131%	(167)	205
11201	BUENA VISTA COUNTY	92,454	0.206780%	(263,579)	322,620
11204	BUENA VISTA REGIONAL MEDICAL CENTER	95,788	0.214236%	(273,083)	334,253
11301	CITY OF SIOUX RAPIDS	5,311	0.011878%	(15,141)	18,532
11302	CITY OF NEWELL	5,309	0.011875%	(15,136)	18,527
11303	CITY OF MARATHON	26	0.000058%	(74)	91
11307	CITY OF STORM LAKE	8,320	0.018608%	(23,719)	29,032
12201	BUTLER COUNTY	44,871	0.100357%	(127,924)	156,578
12302	CITY OF PARKERSBURG	10,602	0.023712%	(30,226)	36,996
12305	CITY OF CLARKSVILLE	6,570	0.014695%	(18,732)	22,928
12310	CITY OF APLINGTON	11,288	0.025246%	(32,181)	39,389
12321	CITY OF BRISTOW	98	0.000219%	(279)	341
13201	CALHOUN COUNTY	69,715	0.155922%	(198,751)	243,271
13301	CITY OF ROCKWELL CITY	24,463	0.054712%	(69,741)	85,363
13303	CITY OF LAKE CITY	25,180	0.056318%	(71,787)	87,867
13307	CITY OF POMEROY	4,643	0.010385%	(13,238)	16,203
13323	MANSON POLICE DEPT	21,094	0.047178%	(60,137)	73,607
14201	CARROLL COUNTY	167,951	0.375635%	(478,816)	586,069
14302	CITY OF CARROLL	7,517	0.016812%	(21,430)	26,230
14303	CITY OF TEMPLETON	466	0.001041%	(1,327)	1,624
14308	CITY OF MANNING	23,368	0.052264%	(66,620)	81,543
14309	CITY OF COON RAPIDS	14,404	0.032215%	(41,064)	50,263
14312	CITY OF ARCADIA	157	0.000352%	(449)	549
15201	CASS COUNTY	34,013	0.076072%	(96,968)	118,688

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(210,379)	29,716	66,851	96,567	8,284	66,235	74,519	14,670
(618,386)	87,348	196,500	283,848	24,350	194,690	219,040	43,121
(89,817)	12,687	28,540	41,227	3,537	28,277	31,814	6,263
(11,001)	1,554	3,496	5,050	433	3,464	3,897	767
(23,880)	3,373	7,588	10,961	940	7,518	8,458	1,665
(105,609)	14,917	33,559	48,476	4,158	33,249	37,407	7,364
(51,924)	7,334	16,500	23,834	2,045	16,348	18,393	3,621
(921,510)	130,164	292,822	422,986	36,286	290,124	326,410	64,259
(200,565)	28,330	63,732	92,062	7,898	63,145	71,043	13,986
(550,109)	77,704	174,805	252,509	21,661	173,194	194,855	38,360
(53,257)	7,523	16,923	24,446	2,097	16,767	18,864	3,714
(58,437)	8,254	18,569	26,823	2,301	18,398	20,699	4,075
(839,690)	118,607	266,823	385,430	33,064	264,364	297,428	58,554
(204,581)	28,897	65,008	93,905	8,056	64,409	72,465	14,266
(479)	68	152	220	19	151	170	33
(754,998)	106,644	239,911	346,555	29,729	237,700	267,429	52,648
(782,221)	110,490	248,561	359,051	30,801	246,270	277,071	54,546
(43,369)	6,126	13,781	19,907	1,708	13,654	15,362	3,024
(43,356)	6,124	13,777	19,901	1,707	13,650	15,357	3,023
(212)	30	67	97	8	67	75	15
(67,941)	9,597	21,589	31,186	2,675	21,390	24,065	4,738
(366,425)	51,758	116,436	168,194	14,428	115,363	129,791	25,552
(86,578)	12,229	27,511	39,740	3,409	27,258	30,667	6,037
(53,656)	7,579	17,050	24,629	2,113	16,893	19,006	3,742
(92,179)	13,020	29,291	42,311	3,630	29,021	32,651	6,428
(798)	113	254	367	31	251	282	56
(569,303)	80,415	180,904	261,319	22,417	179,237	201,654	39,699
(199,767)	28,217	63,479	91,696	7,866	62,894	70,760	13,930
(205,627)	29,045	65,341	94,386	8,097	64,739	72,836	14,339
(37,919)	5,356	12,049	17,405	1,493	11,938	13,431	2,644
(172,256)	24,331	54,737	79,068	6,783	54,232	61,015	12,012
(1,371,521)	193,729	435,819	629,548	54,006	431,803	485,809	95,639
(61,385)	8,671	19,506	28,177	2,417	19,326	21,743	4,280
(3,801)	537	1,208	1,745	150	1,197	1,347	265
(190,827)	26,955	60,638	87,593	7,514	60,079	67,593	13,307
(117,625)	16,615	37,377	53,992	4,632	37,032	41,664	8,202
(1,285)	182	408	590	51	405	456	90
(277,755)	39,233	88,261	127,494	10,937	87,447	98,384	19,369

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
15302	CITY OF ATLANTIC	102,433	0.229098%	(292,027)	357,440
15305	CITY OF ANITA	56	0.000125%	(159)	195
16201	CEDAR COUNTY	96,833	0.216574%	(276,063)	337,900
16303	CITY OF TIPTON	73,903	0.165289%	(210,691)	257,885
16304	CITY OF WEST BRANCH	22,726	0.050829%	(64,791)	79,304
16305	CITY OF DURANT	26,233	0.058673%	(74,789)	91,541
16306	CITY OF MECHANICSVILLE	8,058	0.018022%	(22,972)	28,118
16307	CITY OF CLARENCE	9,556	0.021373%	(27,243)	33,346
17201	CERRO GORDO COUNTY	168,341	0.376506%	(479,926)	587,428
17303	CITY OF CLEAR LAKE	188,224	0.420976%	(536,611)	656,810
17308	CITY OF ROCKWELL	6,524	0.014592%	(18,600)	22,767
18201	CHEROKEE COUNTY	27,117	0.060649%	(77,308)	94,625
18302	CITY OF CHEROKEE	63,867	0.142843%	(182,080)	222,865
18306	CITY OF MARCUS	5,434	0.012152%	(15,491)	18,960
18309	CITY OF AURELIA	6,009	0.013439%	(17,131)	20,968
19201	CHICKASAW COUNTY	92,644	0.207205%	(264,120)	323,282
19304	CITY OF NEW HAMPTON	37,343	0.083521%	(106,463)	130,311
20201	CLARKE COUNTY	60,050	0.134307%	(171,199)	209,547
20204	CLARKE COUNTY HOSPITAL	62,947	0.140785%	(179,456)	219,654
20301	CITY OF OSCEOLA	72,935	0.163123%	(207,930)	254,506
21201	CLAY COUNTY	69,145	0.154649%	(197,128)	241,284
21301	CITY OF EVERLY	246	0.000551%	(702)	859
21302	SPENCER HOSPITAL	67,341	0.150613%	(191,984)	234,988
21303	CITY OF SPENCER	2,007	0.004488%	(5,721)	7,002
21309	CITY OF DICKENS	140	0.000312%	(398)	487
22201	CLAYTON COUNTY	82,508	0.184535%	(235,224)	287,913
22302	CITY OF GUTTENBERG	25,023	0.055966%	(71,339)	87,319
22303	CITY OF STRAWBERRY POINT	20,872	0.046682%	(59,505)	72,834
22306	CITY OF ELKADER	17,873	0.039975%	(50,956)	62,370
22308	CITY OF MONONA	15,247	0.034102%	(43,469)	53,206
22311	CITY OF GARNAVILLO	896	0.002005%	(2,556)	3,128
22324	GUTTENBERG MUNIC HOSP	10,030	0.022432%	(28,594)	34,999
23201	CLINTON COUNTY	99,025	0.221477%	(282,313)	345,550
24201	CRAWFORD COUNTY	34,244	0.076590%	(97,628)	119,497
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	73,260	0.163851%	(208,858)	255,641
24301	CITY OF DENISON	93,562	0.209258%	(266,737)	326,485
24303	CITY OF MANILLA	2,410	0.005391%	(6,871)	8,410
25201	DALLAS COUNTY	309,770	0.692822%	(883,129)	1,080,947

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(836,483)	118,154	265,804	383,958	32,938	263,354	296,292	58,330
(456)	64	145	209	18	144	162	32
(790,755)	111,695	251,273	362,968	31,137	248,957	280,094	55,141
(603,503)	85,246	191,771	277,017	23,764	190,004	213,768	42,084
(185,587)	26,214	58,973	85,187	7,308	58,429	65,737	12,941
(214,226)	30,260	68,073	98,333	8,435	67,446	75,881	14,938
(65,802)	9,295	20,909	30,204	2,591	20,717	23,308	4,588
(78,036)	11,023	24,797	35,820	3,073	24,569	27,642	5,442
(1,374,703)	194,179	436,830	631,009	54,131	432,804	486,935	95,861
(1,537,070)	217,113	488,425	705,538	60,524	483,923	544,447	107,183
(53,279)	7,526	16,930	24,456	2,098	16,774	18,872	3,715
(221,441)	31,279	70,366	101,645	8,720	69,717	78,437	15,442
(521,550)	73,670	165,730	239,400	20,537	164,202	184,739	36,369
(44,371)	6,268	14,100	20,368	1,747	13,970	15,717	3,094
(49,069)	6,931	15,592	22,523	1,932	15,449	17,381	3,422
(756,547)	106,863	240,403	347,266	29,790	238,188	267,978	52,756
(304,954)	43,075	96,903	139,978	12,008	96,010	108,018	21,265
(490,383)	69,267	155,826	225,093	19,309	154,390	173,699	34,196
(514,035)	72,608	163,341	235,949	20,241	161,836	182,077	35,845
(595,597)	84,129	189,259	273,388	23,452	187,515	210,967	41,532
(564,654)	79,758	179,427	259,185	22,234	177,773	200,007	39,375
(2,011)	284	639	923	79	633	712	140
(549,921)	77,677	174,745	252,422	21,654	173,134	194,788	38,347
(16,387)	2,315	5,207	7,522	645	5,159	5,804	1,143
(1,140)	161	362	523	45	359	404	80
(673,777)	95,172	214,102	309,274	26,531	212,128	238,659	46,984
(204,345)	28,864	64,933	93,797	8,046	64,335	72,381	14,249
(170,446)	24,076	54,162	78,238	6,712	53,662	60,374	11,886
(145,958)	20,617	46,380	66,997	5,747	45,953	51,700	10,178
(124,514)	17,588	39,566	57,154	4,903	39,201	44,104	8,683
(7,320)	1,034	2,326	3,360	288	2,305	2,593	510
(81,905)	11,569	26,026	37,595	3,225	25,787	29,012	5,711
(808,657)	114,224	256,962	371,186	31,842	254,594	286,436	56,390
(279,647)	39,500	88,861	128,361	11,011	88,043	99,054	19,500
(598,253)	84,504	190,103	274,607	23,557	188,351	211,908	41,718
(764,043)	107,922	242,785	350,707	30,085	240,547	270,632	53,278
(19,682)	2,780	6,254	9,034	775	6,197	6,972	1,372
(2,529,639)	357,315	803,827	1,161,142	99,608	796,419	896,027	176,398

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
25301	CITY OF WOODWARD	5,328	0.011916%	(15,189)	18,591
25305	CITY OF VAN METER	17,209	0.038489%	(49,061)	60,051
25306	CITY OF DALLAS CENTER	6	0.000013%	(16)	20
25308	CITY OF PERRY	81,333	0.181907%	(231,874)	283,813
25312	CITY OF ADEL	70,694	0.158112%	(201,542)	246,687
25314	CITY OF GRANGER	32,669	0.073066%	(93,137)	113,999
25315	CITY OF WAUKEE	535,016	1.196602%	(1,525,288)	1,866,948
25318	CITY OF DE SOTO	11,831	0.026462%	(33,730)	41,286
26201	DAVIS COUNTY	43,340	0.096933%	(123,559)	151,236
26203	DAVIS COUNTY HOSPITAL	74,722	0.167120%	(213,025)	260,742
26301	CITY OF BLOOMFIELD	34,239	0.076578%	(97,613)	119,478
27201	DECATUR COUNTY	55,530	0.124197%	(158,312)	193,774
27204	DECATUR COUNTY HOSPITAL	80,129	0.179215%	(228,442)	279,612
27301	CITY OF LAMONI	24,458	0.054701%	(69,727)	85,345
27302	CITY OF LEON	10,934	0.024454%	(31,171)	38,153
28201	DELAWARE COUNTY	49,654	0.111056%	(141,561)	173,270
28204	REGIONAL MEDICAL CENTER	96,052	0.214828%	(273,838)	335,176
28301	CITY OF EDGEWOOD	1,122	0.002509%	(3,198)	3,915
28304	CITY OF MANCHESTER	68,353	0.152875%	(194,868)	238,517
28312	CITY OF GREELEY	209	0.000469%	(597)	731
29201	DES MOINES COUNTY	122,554	0.274101%	(349,392)	427,655
29302	CITY OF MEDIAPOLIS	850	0.001900%	(2,422)	2,965
29305	CITY OF WEST BURLINGTON	65,854	0.147288%	(187,745)	229,800
29306	CITY OF DANVILLE	279	0.000625%	(796)	975
30201	DICKINSON COUNTY	74,725	0.167128%	(213,035)	260,754
30204	LAKES REGIONAL HEALTHCARE	74,721	0.167119%	(213,023)	260,740
30301	CITY OF SPIRIT LAKE	72,777	0.162771%	(207,481)	253,956
30302	CITY OF ARNOLDS PARK	42,847	0.095831%	(122,154)	149,517
30305	CITY OF LAKE PARK	12,073	0.027001%	(34,418)	42,128
30306	CITY OF OKOBOJI	31,281	0.069962%	(89,179)	109,155
30307	CITY OF MILFORD	48,442	0.108344%	(138,104)	169,039
31201	DUBUQUE COUNTY	94,145	0.210563%	(268,401)	328,522
31301	CITY OF CASCADE	13,096	0.029289%	(37,334)	45,697
31303	CITY OF FARLEY	8,243	0.018437%	(23,501)	28,765
31306	CITY OF DYERSVILLE	51,718	0.115671%	(147,443)	180,470
31307	CITY OF EPWORTH	9,303	0.020807%	(26,522)	32,463
31311	CITY OF PEOSTA	33,195	0.074242%	(94,635)	115,833
31319	CITY OF ASBURY	45,643	0.102084%	(130,124)	159,272

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(43,506)	6,145	13,825	19,970	1,713	13,697	15,410	3,034
(140,531)	19,850	44,656	64,506	5,534	44,244	49,778	9,800
(46)	6	15	21	2	14	16	3
(664,181)	93,816	211,052	304,868	26,153	209,107	235,260	46,315
(577,299)	81,544	183,444	264,988	22,732	181,754	204,486	40,256
(266,781)	37,683	84,773	122,456	10,505	83,992	94,497	18,603
(4,369,041)	617,133	1,388,322	2,005,455	172,037	1,375,527	1,547,564	304,663
(96,618)	13,647	30,702	44,349	3,804	30,419	34,223	6,737
(353,923)	49,992	112,464	162,456	13,936	111,427	125,363	24,680
(610,190)	86,190	193,896	280,086	24,027	192,109	216,136	42,550
(279,603)	39,494	88,848	128,342	11,010	88,029	99,039	19,497
(453,470)	64,053	144,096	208,149	17,856	142,768	160,624	31,622
(654,349)	92,428	207,928	300,356	25,766	206,012	231,778	45,629
(199,726)	28,212	63,466	91,678	7,864	62,881	70,745	13,927
(89,286)	12,612	28,372	40,984	3,516	28,111	31,627	6,226
(405,487)	57,276	128,849	186,125	15,967	127,662	143,629	28,276
(784,381)	110,795	249,248	360,043	30,886	246,951	277,837	54,697
(9,161)	1,294	2,911	4,205	361	2,884	3,245	639
(558,179)	78,844	177,369	256,213	21,979	175,734	197,713	38,923
(1,711)	242	544	786	67	539	606	119
(1,000,801)	141,364	318,018	459,382	39,408	315,087	354,495	69,788
(6,938)	980	2,205	3,185	273	2,184	2,457	484
(537,778)	75,962	170,886	246,848	21,176	169,311	190,487	37,501
(2,281)	322	725	1,047	90	718	808	159
(610,219)	86,194	193,905	280,099	24,028	192,118	216,146	42,552
(610,185)	86,189	193,894	280,083	24,027	192,108	216,135	42,550
(594,310)	83,947	188,850	272,797	23,402	187,110	210,512	41,443
(349,900)	49,424	111,185	160,609	13,778	110,161	123,939	24,399
(98,587)	13,926	31,327	45,253	3,882	31,039	34,921	6,875
(255,445)	36,082	81,171	117,253	10,059	80,423	90,482	17,813
(395,587)	55,877	125,703	181,580	15,577	124,545	140,122	27,585
(768,808)	108,595	244,299	352,894	30,273	242,048	272,321	53,611
(106,941)	15,106	33,982	49,088	4,211	33,669	37,880	7,457
(67,317)	9,509	21,391	30,900	2,651	21,194	23,845	4,694
(422,338)	59,656	134,203	193,859	16,630	132,967	149,597	29,451
(75,969)	10,731	24,140	34,871	2,991	23,918	26,909	5,297
(271,072)	38,289	86,137	124,426	10,674	85,343	96,017	18,903
(372,729)	52,648	118,440	171,088	14,677	117,348	132,025	25,991

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
32201	EMMET COUNTY	55,198	0.123454%	(157,365)	192,614
32303	CITY OF ESTHERVILLE	1,570	0.003511%	(4,475)	5,477
33201	FAYETTE COUNTY	94,155	0.210584%	(268,428)	328,555
33302	CITY OF WEST UNION	28,816	0.064450%	(82,153)	100,555
33305	CITY OF FAYETTE	17,903	0.040042%	(51,040)	62,473
33308	CITY OF HAWKEYE	56	0.000125%	(159)	195
34201	FLOYD COUNTY	28,509	0.063763%	(81,277)	99,483
34302	CITY OF CHARLES CITY	1,207	0.002700%	(3,442)	4,213
34305	CITY OF NORA SPRINGS	5,957	0.013324%	(16,984)	20,789
35201	FRANKLIN COUNTY	34,582	0.077345%	(98,590)	120,674
35205	FRANKLIN GENERAL HOSPITAL	35,731	0.079915%	(101,866)	124,683
35301	CITY OF HAMPTON	43,439	0.097154%	(123,841)	151,581
35309	CITY OF SHEFFIELD	5,568	0.012454%	(15,875)	19,431
35311	CITY OF HANSELL	158	0.000354%	(451)	552
36201	FREMONT COUNTY	77,188	0.172637%	(220,058)	269,350
36306	CITY OF TABOR	5,279	0.011806%	(15,049)	18,420
37201	GREENE COUNTY	76,179	0.170379%	(217,180)	265,827
37303	CITY OF JEFFERSON	41,932	0.093785%	(119,546)	146,324
38201	GRUNDY COUNTY	30,358	0.067897%	(86,547)	105,934
38303	CITY OF GRUNDY CENTER	54,455	0.121793%	(155,248)	190,023
38307	CITY OF BEAMAN	26	0.000057%	(73)	89
39201	GUTHRIE COUNTY	67,228	0.150361%	(191,662)	234,594
39301	CITY OF PANORA	54,129	0.121062%	(154,316)	188,883
39303	CITY OF STUART	56,043	0.125345%	(159,775)	195,565
40201	HAMILTON COUNTY	115,362	0.258016%	(328,889)	402,559
40202	HAMILTON HOSPITAL	60,978	0.136382%	(173,844)	212,784
40302	CITY OF WEBSTER CITY	4,812	0.010761%	(13,717)	16,790
40303	CITY OF STRATFORD	402	0.000900%	(1,147)	1,404
40304	CITY OF JEWELL	11,861	0.026527%	(33,814)	41,388
40307	CITY OF BLAIRSBURG	135	0.000302%	(385)	471
40308	CITY OF WILLIAMS	170	0.000381%	(486)	595
40309	CITY OF STANHOPE	31	0.000069%	(88)	107
41201	HANCOCK COUNTY	51,473	0.115124%	(146,746)	179,617
41302	CITY OF BRITT	26,537	0.059353%	(75,656)	92,603
41303	CITY OF GARNER	47,353	0.105909%	(135,001)	165,240
41305	CITY OF KANAWHA	6,496	0.014528%	(18,518)	22,666
42201	HARDIN COUNTY	96,397	0.215599%	(274,821)	336,379
42302	CITY OF ACKLEY	3,803	0.008505%	(10,842)	13,270

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(450,756)	63,670	143,234	206,904	17,749	141,914	159,663	31,432
(12,818)	1,811	4,073	5,884	505	4,036	4,541	894
(768,885)	108,606	244,324	352,930	30,276	242,072	272,348	53,616
(235,319)	33,239	74,776	108,015	9,266	74,087	83,353	16,409
(146,200)	20,651	46,457	67,108	5,757	46,029	51,786	10,195
(456)	64	145	209	18	144	162	32
(232,811)	32,885	73,979	106,864	9,167	73,297	82,464	16,234
(9,859)	1,393	3,133	4,526	388	3,104	3,492	687
(48,650)	6,872	15,459	22,331	1,916	15,317	17,233	3,392
(282,401)	39,890	89,737	129,627	11,120	88,910	100,030	19,692
(291,785)	41,215	92,719	133,934	11,489	91,864	103,353	20,347
(354,730)	50,106	112,720	162,826	13,968	111,682	125,650	24,736
(45,473)	6,423	14,450	20,873	1,791	14,316	16,107	3,171
(1,293)	183	411	594	51	407	458	90
(630,335)	89,036	200,297	289,333	24,820	198,452	223,272	43,955
(43,107)	6,089	13,698	19,787	1,697	13,572	15,269	3,006
(622,090)	87,871	197,678	285,549	24,496	195,856	220,352	43,380
(342,427)	48,368	108,811	157,179	13,484	107,808	121,292	23,878
(247,907)	35,017	78,776	113,793	9,762	78,050	87,812	17,287
(444,693)	62,814	141,307	204,121	17,510	140,005	157,515	31,009
(209)	30	66	96	8	66	74	15
(548,999)	77,547	174,452	251,999	21,618	172,844	194,462	38,283
(442,024)	62,436	140,459	202,895	17,405	139,165	156,570	30,823
(457,661)	64,645	145,428	210,073	18,021	144,088	162,109	31,914
(942,070)	133,069	299,355	432,424	37,095	296,597	333,692	65,693
(497,959)	70,337	158,233	228,570	19,608	156,775	176,383	34,724
(39,292)	5,550	12,485	18,035	1,547	12,370	13,917	2,740
(3,286)	464	1,044	1,508	129	1,034	1,163	229
(96,856)	13,681	30,777	44,458	3,814	30,494	34,308	6,754
(1,102)	156	350	506	43	347	390	77
(1,391)	197	442	639	55	438	493	97
(251)	35	80	115	10	79	89	17
(420,340)	59,374	133,569	192,943	16,551	132,338	148,889	29,311
(216,710)	30,611	68,862	99,473	8,533	68,228	76,761	15,112
(386,697)	54,621	122,878	177,499	15,227	121,746	136,973	26,965
(53,044)	7,493	16,855	24,348	2,089	16,700	18,789	3,699
(787,197)	111,193	250,142	361,335	30,997	247,837	278,834	54,893
(31,055)	4,387	9,868	14,255	1,223	9,777	11,000	2,166

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
42303	CITY OF ELDORA	84,432	0.188838%	(240,709)	294,627
42304	CITY OF IOWA FALLS	107,596	0.240645%	(306,746)	375,457
42315	CITY OF HUBBARD	52	0.000115%	(147)	180
43201	HARRISON COUNTY	59,849	0.133856%	(170,624)	208,843
43301	CITY OF MISSOURI VALLEY	48,885	0.109335%	(139,367)	170,585
43303	CITY OF WOODBINE	18,266	0.040852%	(52,074)	63,738
43305	CITY OF DUNLAP	16,959	0.037930%	(48,349)	59,179
43306	CITY OF LOGAN	6,702	0.014990%	(19,107)	23,387
44201	HENRY COUNTY	72,340	0.161793%	(206,234)	252,430
44204	HENRY COUNTY HEALTH CENTER	145,832	0.326163%	(415,754)	508,882
44301	CITY OF MOUNT PLEASANT	103,288	0.231011%	(294,466)	360,425
44302	CITY OF WINFIELD	3,417	0.007643%	(9,743)	11,925
44303	CITY OF NEW LONDON	20,914	0.046776%	(59,625)	72,981
44306	CITY OF WAYLAND	3,974	0.008887%	(11,328)	13,866
45201	HOWARD COUNTY	48,818	0.109184%	(139,175)	170,350
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	70,138	0.156868%	(199,957)	244,747
45302	CITY OF CRESCO	44,107	0.098648%	(125,745)	153,911
46201	HUMBOLDT COUNTY	25,995	0.058139%	(74,108)	90,708
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	48,856	0.109269%	(139,283)	170,482
46301	CITY OF RENWICK	47	0.000105%	(134)	164
46302	CITY OF HUMBOLDT	47,014	0.105149%	(134,032)	164,054
47201	IDA COUNTY	49,559	0.110842%	(141,289)	172,937
48201	IOWA COUNTY	199,827	0.446926%	(569,689)	697,298
48303	CITY OF WILLIAMSBURG	36,950	0.082642%	(105,343)	128,939
48305	CITY OF MARENGO	21,807	0.048773%	(62,170)	76,096
49201	JACKSON COUNTY	90,656	0.202757%	(258,451)	316,344
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	70,075	0.156728%	(199,779)	244,529
49301	CITY OF MAQUOKETA	2,060	0.004608%	(5,874)	7,189
49303	CITY OF PRESTON	8,103	0.018122%	(23,100)	28,275
49304	CITY OF BELLEVUE	32,344	0.072339%	(92,210)	112,865
49321	SABULA POLICE DEPT	6,616	0.014797%	(18,862)	23,086
50001	STATE - DEPT OF CORRECTIONS/NEWTON	462	0.001034%	(1,318)	1,613
50201	JASPER COUNTY	128,763	0.287987%	(367,092)	449,320
50301	CITY OF COLFAX	18,388	0.041127%	(52,424)	64,166
50307	CITY OF MONROE	27,269	0.060988%	(77,740)	95,154
50310	CITY OF PRAIRIE CITY	21,189	0.047390%	(60,407)	73,938
50312	CITY OF BAXTER	8,436	0.018867%	(24,049)	29,436
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	21,673	0.048473%	(61,787)	75,627

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(689,488)	97,391	219,094	316,485	27,150	217,075	244,225	48,080
(878,646)	124,110	279,201	403,311	34,598	276,628	311,226	61,270
(421)	60	134	194	17	133	150	29
(488,735)	69,035	155,302	224,337	19,245	153,871	173,116	34,081
(399,205)	56,388	126,853	183,241	15,719	125,684	141,403	27,837
(149,161)	21,069	47,398	68,467	5,873	46,961	52,834	10,401
(138,491)	19,562	44,007	63,569	5,453	43,602	49,055	9,657
(54,731)	7,731	17,392	25,123	2,155	17,231	19,386	3,817
(590,739)	83,443	187,715	271,158	23,261	185,985	209,246	41,194
(1,190,887)	168,214	378,420	546,634	46,893	374,933	421,826	83,043
(843,469)	119,141	268,023	387,164	33,213	265,553	298,766	58,817
(27,908)	3,942	8,868	12,810	1,099	8,786	9,885	1,946
(170,790)	24,124	54,271	78,395	6,725	53,771	60,496	11,910
(32,448)	4,583	10,311	14,894	1,278	10,216	11,494	2,263
(398,653)	56,310	126,677	182,987	15,698	125,510	141,208	27,799
(572,759)	80,903	182,002	262,905	22,553	180,325	202,878	39,940
(360,183)	50,876	114,453	165,329	14,183	113,398	127,581	25,116
(212,276)	29,984	67,453	97,437	8,359	66,832	75,191	14,802
(398,963)	56,354	126,776	183,130	15,710	125,608	141,318	27,821
(383)	54	122	176	15	121	136	27
(383,921)	54,229	121,996	176,225	15,117	120,872	135,989	26,772
(404,708)	57,166	128,601	185,767	15,936	127,416	143,352	28,221
(1,631,820)	230,497	518,533	749,030	64,255	513,754	578,009	113,791
(301,744)	42,622	95,883	138,505	11,882	95,000	106,882	21,041
(178,080)	25,154	56,587	81,741	7,012	56,066	63,078	12,418
(740,309)	104,570	235,243	339,813	29,151	233,075	262,226	51,623
(572,248)	80,831	181,840	262,671	22,533	180,164	202,697	39,904
(16,825)	2,377	5,346	7,723	662	5,297	5,959	1,173
(66,169)	9,346	21,026	30,372	2,605	20,832	23,437	4,614
(264,126)	37,308	83,930	121,238	10,400	83,156	93,556	18,418
(54,027)	7,631	17,168	24,799	2,127	17,010	19,137	3,767
(3,774)	533	1,199	1,732	149	1,188	1,337	263
(1,051,500)	148,526	334,128	482,654	41,404	331,049	372,453	73,324
(150,162)	21,211	47,716	68,927	5,913	47,276	53,189	10,471
(222,680)	31,454	70,759	102,213	8,768	70,107	78,875	15,528
(173,030)	24,441	54,983	79,424	6,813	54,476	61,289	12,066
(68,886)	9,730	21,890	31,620	2,712	21,688	24,400	4,804
(176,984)	24,999	56,239	81,238	6,969	55,721	62,690	12,341

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
51201	JEFFERSON COUNTY	163,065	0.364707%	(464,886)	569,019
51202	JEFFERSON COUNTY HEALTH CENTER	162	0.000363%	(463)	566
51301	CITY OF FAIRFIELD	13,063	0.029217%	(37,242)	45,584
52003	UNIVERSITY OF IOWA	204,528	0.457441%	(583,092)	713,703
52201	JOHNSON COUNTY	577,556	1.291743%	(1,646,564)	2,015,389
52303	CITY OF CORALVILLE	323,391	0.723286%	(921,960)	1,128,476
52310	CITY OF HILLS	622	0.001392%	(1,774)	2,172
52312	CITY OF TIFFIN	14,435	0.032285%	(41,153)	50,371
52315	CITY OF NORTH LIBERTY	270,830	0.605731%	(772,115)	945,066
52319	UNIVERSITY HEIGHTS POLICE DEPT	42,781	0.095682%	(121,964)	149,284
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	265	0.000593%	(756)	925
53201	JONES COUNTY	56,247	0.125801%	(160,356)	196,276
53304	CITY OF ANAMOSA	44,236	0.098936%	(126,112)	154,361
53305	CITY OF MONTICELLO	84,398	0.188763%	(240,613)	294,509
54201	KEOKUK COUNTY	54,617	0.122155%	(155,709)	190,587
54205	KEOKUK COUNTY HEALTH CENTER	77,623	0.173609%	(221,297)	270,867
54301	CITY OF SIGOURNEY	3,162	0.007071%	(9,014)	11,033
54304	CITY OF KEOTA	2,037	0.004556%	(5,807)	7,108
55201	KOSSUTH COUNTY	114,494	0.256073%	(326,412)	399,527
55301	CITY OF ALGONA	74,384	0.166364%	(212,061)	259,562
55306	CITY OF BANCROFT	7,857	0.017573%	(22,400)	27,418
55309	CITY OF BURT	733	0.001640%	(2,090)	2,558
55314	CITY OF TITONKA	1	0.000002%	(3)	3
56201	LEE COUNTY	368,635	0.824478%	(1,050,948)	1,286,357
56304	CITY OF WEST POINT	7,119	0.015922%	(20,296)	24,842
56310	CITY OF MONTROSE	4,917	0.010997%	(14,018)	17,158
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	95,941	0.214579%	(273,520)	334,787
57202	LINN COUNTY	147,545	0.329995%	(420,639)	514,860
57301	CITY OF CEDAR RAPIDS	107,771	0.241038%	(307,248)	376,070
57304	CITY OF LISBON	6,514	0.014568%	(18,570)	22,729
57305	CITY OF MOUNT VERNON	64,813	0.144958%	(184,776)	226,165
57317	CITY OF ROBINS	16,763	0.037491%	(47,790)	58,494
57319	CITY OF HIAWATHA	208,312	0.465904%	(593,880)	726,907
57323	CITY OF FAIRFAX	1,158	0.002589%	(3,300)	4,039
58201	LOUISA COUNTY	61,925	0.138500%	(176,544)	216,089
58301	CITY OF WAPELLO	16,305	0.036467%	(46,484)	56,896
58316	COLUMBUS JUNCTION POLICE DEPT	35,054	0.078400%	(99,935)	122,320
59201	LUCAS COUNTY	28,692	0.064171%	(81,798)	100,120

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(1,331,620)	188,093	423,140	611,233	52,434	419,241	471,675	92,857
(1,325)	187	421	608	52	417	469	92
(106,677)	15,068	33,898	48,966	4,201	33,586	37,787	7,439
(1,670,212)	235,920	530,732	766,652	65,767	525,841	591,608	116,468
(4,716,424)	666,201	1,498,707	2,164,908	185,716	1,484,895	1,670,611	328,887
(2,640,866)	373,026	839,171	1,212,197	103,988	831,437	935,425	184,154
(5,082)	718	1,615	2,333	200	1,600	1,800	354
(117,878)	16,650	37,457	54,107	4,642	37,112	41,754	8,220
(2,211,649)	312,398	702,781	1,015,179	87,087	696,305	783,392	154,223
(349,354)	49,347	111,012	160,359	13,756	109,989	123,745	24,361
(2,164)	306	688	994	85	681	766	151
(459,325)	64,880	145,957	210,837	18,087	144,612	162,699	32,030
(361,235)	51,025	114,787	165,812	14,224	113,730	127,954	25,190
(689,212)	97,352	219,006	316,358	27,139	216,988	244,127	48,060
(446,013)	63,000	141,727	204,727	17,562	140,420	157,982	31,101
(633,884)	89,537	201,425	290,962	24,960	199,569	224,529	44,202
(25,819)	3,647	8,204	11,851	1,017	8,129	9,146	1,800
(16,635)	2,350	5,286	7,636	655	5,237	5,892	1,160
(934,976)	132,067	297,101	429,168	36,816	294,363	331,179	65,198
(607,429)	85,800	193,019	278,819	23,918	191,240	215,158	42,357
(64,163)	9,063	20,389	29,452	2,527	20,201	22,728	4,474
(5,987)	846	1,902	2,748	236	1,885	2,121	417
(8)	1	2	3	-	2	2	1
(3,010,339)	425,214	956,576	1,381,790	118,536	947,760	1,066,296	209,918
(58,135)	8,212	18,473	26,685	2,289	18,303	20,592	4,054
(40,154)	5,672	12,759	18,431	1,581	12,642	14,223	2,800
(783,471)	110,666	248,958	359,624	30,850	246,664	277,514	54,633
(1,204,879)	170,191	382,867	553,058	47,444	379,338	426,782	84,019
(880,081)	124,313	279,658	403,971	34,654	277,080	311,734	61,370
(53,191)	7,513	16,902	24,415	2,094	16,746	18,840	3,709
(529,272)	74,760	168,183	242,943	20,841	166,633	187,474	36,907
(136,888)	19,336	43,498	62,834	5,390	43,097	48,487	9,546
(1,701,112)	240,284	540,551	780,835	66,984	535,570	602,554	118,622
(9,453)	1,335	3,004	4,339	372	2,976	3,348	659
(505,692)	71,430	160,690	232,120	19,912	159,210	179,122	35,263
(133,148)	18,807	42,310	61,117	5,243	41,920	47,163	9,285
(286,255)	40,434	90,961	131,395	11,272	90,123	101,395	19,961
(234,302)	33,095	74,452	107,547	9,226	73,766	82,992	16,338

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
59204	LUCAS COUNTY HEALTH CENTER	95,513	0.213621%	(272,299)	333,293
59311	CHARITON POLICE DEPT	39,595	0.088556%	(112,881)	138,166
60201	LYON COUNTY	86,883	0.194319%	(247,695)	303,178
61201	MADISON COUNTY	117,670	0.263178%	(335,468)	410,612
61301	CITY OF WINTERSET	63,974	0.143083%	(182,386)	223,240
61303	CITY OF EARLHAM	16,145	0.036108%	(46,027)	56,337
62201	MAHASKA COUNTY	68,898	0.154095%	(196,422)	240,420
62204	MAHASKA HEALTH PARTNERSHIP	115,531	0.258394%	(329,370)	403,148
62301	CITY OF NEW SHARON	7,570	0.016931%	(21,581)	26,416
62302	CITY OF OSKALOOSA	1,274	0.002849%	(3,631)	4,445
63201	MARION COUNTY	97,918	0.219000%	(279,155)	341,685
63301	CITY OF KNOXVILLE	92,165	0.206134%	(262,756)	321,612
63302	CITY OF PELLA	107,430	0.240274%	(306,273)	374,877
63306	CITY OF PLEASANTVILLE	16,654	0.037249%	(47,480)	58,116
63321	CITY OF MELCHER-DALLAS	34	0.000076%	(97)	118
64201	MARSHALL COUNTY	166,103	0.371500%	(473,545)	579,618
64302	CITY OF STATE CENTER	9,287	0.020771%	(26,476)	32,407
65201	MILLS COUNTY	51,158	0.114417%	(145,846)	178,515
65301	CITY OF GLENWOOD	106,654	0.238539%	(304,061)	372,170
66201	MITCHELL COUNTY	34,864	0.077976%	(99,394)	121,658
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	55,056	0.123136%	(156,959)	192,117
66301	CITY OF OSAGE	41,674	0.093207%	(118,810)	145,423
66307	CITY OF SAINT ANSGAR	6,347	0.014196%	(18,095)	22,148
67201	MONONA COUNTY	53,254	0.119107%	(151,823)	185,831
67302	CITY OF MAPLETON	11,206	0.025063%	(31,947)	39,103
67304	CITY OF WHITING	2,277	0.005094%	(6,493)	7,947
68201	MONROE COUNTY	52,788	0.118063%	(150,493)	184,203
68204	MONROE COUNTY HOSPITAL	82,995	0.185625%	(236,613)	289,614
68301	CITY OF ALBIA	31,594	0.070662%	(90,072)	110,248
69201	MONTGOMERY COUNTY	68,540	0.153295%	(195,403)	239,173
69301	CITY OF RED OAK	143,407	0.320739%	(408,841)	500,420
70201	MUSCATINE COUNTY	268,809	0.601210%	(766,353)	938,013
70302	CITY OF WILTON	46,255	0.103453%	(131,870)	161,409
70303	CITY OF WEST LIBERTY	57,714	0.129082%	(164,539)	201,395
70304	CITY OF MUSCATINE	2,754	0.006160%	(7,853)	9,612
70307	CITY OF NICHOLS	1,900	0.004250%	(5,418)	6,631
70316	CITY OF ATALISSA	590	0.001320%	(1,683)	2,060
70317	CITY OF CONESVILLE	647	0.001448%	(1,845)	2,259

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(779,975)	110,172	247,848	358,020	30,713	245,563	276,276	54,389
(323,336)	45,672	102,744	148,416	12,732	101,798	114,530	22,547
(709,499)	100,218	225,453	325,671	27,937	223,375	251,312	49,475
(960,917)	135,731	305,344	441,075	37,837	302,530	340,367	67,007
(522,427)	73,793	166,008	239,801	20,571	164,478	185,049	36,430
(131,839)	18,622	41,894	60,516	5,191	41,508	46,699	9,193
(562,632)	79,473	178,784	258,257	22,154	177,136	199,290	39,234
(943,449)	133,263	299,793	433,056	37,150	297,031	334,181	65,789
(61,818)	8,732	19,644	28,376	2,434	19,462	21,896	4,311
(10,402)	1,469	3,305	4,774	410	3,275	3,685	725
(799,614)	112,947	254,088	367,035	31,486	251,746	283,232	55,759
(752,638)	106,311	239,161	345,472	29,636	236,957	266,593	52,483
(877,289)	123,918	278,770	402,688	34,544	276,201	310,745	61,175
(136,003)	19,211	43,217	62,428	5,355	42,818	48,173	9,484
(277)	39	88	127	11	87	98	19
(1,356,425)	191,597	431,022	622,619	53,411	427,050	480,461	94,587
(75,839)	10,712	24,099	34,811	2,986	23,877	26,863	5,288
(417,762)	59,009	132,749	191,758	16,450	131,526	147,976	29,132
(870,954)	123,023	276,757	399,780	34,295	274,207	308,502	60,734
(284,706)	40,215	90,469	130,684	11,211	89,635	100,846	19,853
(449,594)	63,506	142,864	206,370	17,703	141,548	159,251	31,351
(340,320)	48,071	108,141	156,212	13,401	107,145	120,546	23,731
(51,831)	7,321	16,470	23,791	2,041	16,318	18,359	3,614
(434,884)	61,428	138,190	199,618	17,124	136,917	154,041	30,325
(91,508)	12,926	29,078	42,004	3,603	28,810	32,413	6,381
(18,598)	2,627	5,910	8,537	732	5,855	6,587	1,297
(431,074)	60,890	136,979	197,869	16,974	135,717	152,691	30,060
(677,756)	95,734	215,366	311,100	26,688	213,381	240,069	47,261
(258,003)	36,443	81,984	118,427	10,159	81,228	91,387	17,991
(559,713)	79,060	177,856	256,916	22,039	176,217	198,256	39,030
(1,171,085)	165,417	372,128	537,545	46,113	368,699	414,812	81,662
(2,195,143)	310,067	697,536	1,007,603	86,437	691,108	777,545	153,072
(377,730)	53,355	120,029	173,384	14,874	118,923	133,797	26,340
(471,307)	66,573	149,764	216,337	18,558	148,384	166,942	32,865
(22,493)	3,177	7,147	10,324	886	7,082	7,968	1,568
(15,518)	2,192	4,931	7,123	611	4,886	5,497	1,082
(4,821)	681	1,532	2,213	190	1,518	1,708	336
(5,285)	747	1,680	2,427	208	1,664	1,872	369

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
71201	O'BRIEN COUNTY	69,620	0.155711%	(198,482)	242,941
71301	CITY OF PRIMGHAR	8,268	0.018493%	(23,572)	28,852
71302	CITY OF SHELTON	73,316	0.163977%	(209,019)	255,839
71306	CITY OF PAULLINA	9,869	0.022073%	(28,136)	34,438
71310	CITY OF SUTHERLAND	4,390	0.009818%	(12,515)	15,318
71312	CITY OF SANBORN	601	0.001344%	(1,713)	2,097
71323	HARTLEY POLICE DEPARTMENT	17,596	0.039354%	(50,164)	61,401
71325	SANBORN POLICE DEPARTMENT	16,273	0.036395%	(46,392)	56,784
72201	OSCEOLA COUNTY	50,536	0.113026%	(144,073)	176,345
73201	PAGE COUNTY	34,606	0.077400%	(98,660)	120,760
73301	CITY OF SHENANDOAH	54,930	0.122855%	(156,601)	191,679
73302	CITY OF CLARINDA	57,756	0.129176%	(164,658)	201,541
73303	CLARINDA REGIONAL HEALTH CENTER	97,686	0.218481%	(278,494)	340,876
74201	PALO ALTO COUNTY	27,809	0.062197%	(79,282)	97,041
74205	PALO ALTO COUNTY HEALTH SYSTEM	66,587	0.148927%	(189,834)	232,357
74301	CITY OF EMMETSBURG	36,843	0.082401%	(105,035)	128,563
74303	CITY OF WEST BEND	5,559	0.012434%	(15,850)	19,400
75201	PLYMOUTH COUNTY	97,635	0.218368%	(278,351)	340,700
75301	CITY OF AKRON	15,341	0.034312%	(43,737)	53,534
75302	CITY OF REMSEN	6,791	0.015189%	(19,361)	23,698
75304	CITY OF KINGSLEY	9,348	0.020907%	(26,650)	32,620
75305	CITY OF LE MARS	82,144	0.183721%	(234,186)	286,643
75306	CITY OF MERRILL	4,504	0.010073%	(12,839)	15,715
75324	HINTON POLICE DEPARTMENT	13,558	0.030324%	(38,654)	47,312
76201	POCAHONTAS COUNTY	77,127	0.172499%	(219,882)	269,134
76302	CITY OF POCAHONTAS	21,872	0.048919%	(62,356)	76,323
76303	CITY OF ROLFE	179	0.000401%	(511)	625
76304	CITY OF GILMORE CITY	260	0.000581%	(741)	907
76305	CITY OF LAURENS	13,585	0.030383%	(38,728)	47,403
76315	POCAHONTAS COMMUNITY HOSPITAL	50,776	0.113565%	(144,759)	177,184
77033	IOWA STATE FAIR BOARD	68,865	0.154020%	(196,327)	240,304
77043	STATE - DEPT OF COMMERCE/INSURANCE	44,491	0.099508%	(126,841)	155,253
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	284	0.000634%	(809)	990
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	93,303	0.208678%	(265,998)	325,581
77112	STATE - AIRPORT FIREFIGHTERS	206,696	0.462290%	(589,274)	721,269
77113	STATE - CONSERVATION PEACE OFFICERS	1,048,691	2.345470%	(2,989,731)	3,659,422
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	14,219,209	31.802255%	(40,537,801)	49,618,148
77301	CITY OF WEST DES MOINES	422,390	0.944706%	(1,204,200)	1,473,938

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(568,531)	80,306	180,658	260,964	22,387	178,994	201,381	39,645
(67,521)	9,537	21,456	30,993	2,659	21,258	23,917	4,708
(598,715)	84,569	190,250	274,819	23,575	188,496	212,071	41,750
(80,593)	11,384	25,609	36,993	3,173	25,373	28,546	5,620
(35,848)	5,064	11,391	16,455	1,412	11,286	12,698	2,500
(4,908)	693	1,560	2,253	193	1,545	1,738	342
(143,690)	20,296	45,659	65,955	5,658	45,239	50,897	10,020
(132,886)	18,770	42,226	60,996	5,233	41,837	47,070	9,266
(412,682)	58,292	131,135	189,427	16,250	129,927	146,177	28,777
(282,602)	39,918	89,801	129,719	11,128	88,973	100,101	19,707
(448,569)	63,361	142,539	205,900	17,663	141,225	158,888	31,280
(471,647)	66,621	149,872	216,493	18,572	148,491	167,063	32,889
(797,719)	112,679	253,486	366,165	31,411	251,150	282,561	55,627
(227,096)	32,078	72,163	104,241	8,942	71,498	80,440	15,836
(543,762)	76,807	172,788	249,595	21,411	171,195	192,606	37,918
(300,863)	42,497	95,603	138,100	11,847	94,722	106,569	20,980
(45,400)	6,413	14,426	20,839	1,788	14,293	16,081	3,166
(797,308)	112,621	253,355	365,976	31,395	251,021	282,416	55,598
(125,280)	17,696	39,809	57,505	4,933	39,443	44,376	8,736
(55,458)	7,833	17,622	25,455	2,184	17,460	19,644	3,867
(76,338)	10,783	24,257	35,040	3,006	24,034	27,040	5,323
(670,804)	94,752	213,157	307,909	26,414	211,192	237,606	46,777
(36,777)	5,195	11,686	16,881	1,448	11,579	13,027	2,565
(110,720)	15,639	35,183	50,822	4,360	34,859	39,219	7,721
(629,830)	88,964	200,137	289,101	24,800	198,292	223,092	43,919
(178,612)	25,229	56,756	81,985	7,033	56,233	63,266	12,455
(1,464)	207	465	672	58	461	519	102
(2,123)	300	675	975	84	668	752	148
(110,934)	15,670	35,251	50,921	4,368	34,926	39,294	7,736
(414,648)	58,570	131,760	190,330	16,327	130,546	146,873	28,914
(562,361)	79,434	178,698	258,132	22,144	177,051	199,195	39,215
(363,325)	51,320	115,451	166,771	14,306	114,387	128,693	25,335
(2,316)	327	736	1,063	91	729	820	162
(761,927)	107,623	242,112	349,735	30,002	239,881	269,883	53,131
(1,687,918)	238,421	536,359	774,780	66,464	531,416	597,880	117,702
(8,563,798)	1,209,648	2,721,262	3,930,910	337,211	2,696,183	3,033,394	597,173
(116,116,638)	16,401,628	36,897,626	53,299,254	4,572,246	36,557,573	41,129,819	8,097,097
(3,449,316)	487,220	1,096,067	1,583,287	135,822	1,085,965	1,221,787	240,529

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
77303	CITY OF MITCHELLVILLE	31,396	0.070219%	(89,507)	109,556
77305	CITY OF URBANDALE	7,398	0.016546%	(21,090)	25,815
77308	CITY OF GRIMES	63,050	0.141015%	(179,749)	220,013
77309	CITY OF ANKENY	36,235	0.081042%	(103,303)	126,442
77310	CITY OF BONDURANT	83,816	0.187460%	(238,952)	292,477
77314	CITY OF WINDSOR HEIGHTS	176,115	0.393893%	(502,089)	614,555
77320	CITY OF CLIVE	176,005	0.393648%	(501,776)	614,173
77321	CITY OF PLEASANT HILL	279,940	0.626106%	(798,087)	976,856
77322	CITY OF POLK CITY	119,165	0.266522%	(339,731)	415,830
77330	CITY OF JOHNSTON	328,648	0.735044%	(936,948)	1,146,821
77334	ALTOONA POLICE DEPT	557,879	1.247734%	(1,590,466)	1,946,725
77338	JOHNSTON POLICE DEPARTMENT	265,634	0.594108%	(757,300)	926,933
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	35,488	0.079371%	(101,173)	123,835
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	49,693	0.111141%	(141,669)	173,403
78201	POTTAWATTAMIE COUNTY	733,892	1.641400%	(2,092,266)	2,560,927
78307	CITY OF OAKLAND	5,333	0.011928%	(15,204)	18,610
78311	CITY OF AVOCA	9,900	0.022143%	(28,225)	34,547
78313	CITY OF CARTER LAKE	78,708	0.176035%	(224,389)	274,652
79201	POWESHIEK COUNTY	57,011	0.127509%	(162,534)	198,941
79301	CITY OF GRINNELL	2,338	0.005228%	(6,665)	8,157
79303	CITY OF BROOKLYN	5,785	0.012938%	(16,492)	20,186
79304	CITY OF MONTEZUMA	11,729	0.026232%	(33,438)	40,927
80201	RINGGOLD COUNTY	29,622	0.066252%	(84,450)	103,366
80203	RINGGOLD COUNTY HOSPITAL	51,433	0.115033%	(146,631)	179,476
81201	SAC COUNTY	82,212	0.183873%	(234,380)	286,880
81305	CITY OF LAKE VIEW	23,998	0.053673%	(68,416)	83,741
81320	SAC CITY POLICE DEPT	24,875	0.055634%	(70,916)	86,801
82201	SCOTT COUNTY	875,700	1.958564%	(2,496,548)	3,055,767
82303	CITY OF ELDRIDGE	66,166	0.147985%	(188,633)	230,887
82304	CITY OF WALCOTT	19,811	0.044309%	(56,480)	69,132
82305	CITY OF BUFFALO	25,613	0.057286%	(73,021)	89,377
82309	CITY OF PRINCETON	3,312	0.007407%	(9,442)	11,557
82311	CITY OF LE CLAIRE	69,707	0.155905%	(198,729)	243,244
82316	CITY OF BLUE GRASS	16,113	0.036039%	(45,938)	56,228
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	23,409	0.052356%	(66,738)	81,687
83201	SHELBY COUNTY	90,700	0.202857%	(258,579)	316,500
83301	CITY OF HARLAN	7,160	0.016014%	(20,413)	24,985
83304	CITY OF SHELBY	4,524	0.010119%	(12,898)	15,788

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(256,383)	36,214	81,469	117,683	10,095	80,718	90,813	17,878
(60,411)	8,533	19,197	27,730	2,379	19,020	21,399	4,213
(514,875)	72,727	163,608	236,335	20,274	162,101	182,375	35,903
(295,900)	41,796	94,026	135,822	11,651	93,160	104,811	20,634
(684,456)	96,680	217,495	314,175	26,951	215,491	242,442	47,729
(1,438,185)	203,146	457,003	660,149	56,631	452,791	509,422	100,288
(1,437,290)	203,019	456,718	659,737	56,595	452,509	509,104	100,226
(2,286,044)	322,907	726,421	1,049,328	90,016	719,727	809,743	159,411
(973,127)	137,455	309,224	446,679	38,318	306,374	344,692	67,858
(2,683,797)	379,090	852,813	1,231,903	105,678	844,953	950,631	187,147
(4,555,737)	643,504	1,447,647	2,091,151	179,388	1,434,305	1,613,693	317,682
(2,169,213)	306,404	689,297	995,701	85,416	682,944	768,360	151,264
(289,800)	40,935	92,088	133,023	11,411	91,239	102,650	20,208
(405,798)	57,320	128,948	186,268	15,979	127,759	143,738	28,297
(5,993,094)	846,532	1,904,386	2,750,918	235,986	1,886,836	2,122,822	417,912
(43,552)	6,152	13,839	19,991	1,715	13,712	15,427	3,037
(80,848)	11,420	25,690	37,110	3,183	25,454	28,637	5,638
(642,742)	90,788	204,240	295,028	25,309	202,358	227,667	44,820
(465,563)	65,761	147,939	213,700	18,332	146,576	164,908	32,465
(19,090)	2,696	6,066	8,762	752	6,010	6,762	1,331
(47,239)	6,673	15,011	21,684	1,860	14,873	16,733	3,294
(95,779)	13,529	30,435	43,964	3,771	30,154	33,925	6,679
(241,898)	34,168	76,866	111,034	9,525	76,158	85,683	16,868
(420,010)	59,327	133,464	192,791	16,538	132,234	148,772	29,288
(671,358)	94,830	213,333	308,163	26,436	211,367	237,803	46,815
(195,972)	27,681	62,273	89,954	7,717	61,699	69,416	13,666
(203,133)	28,693	64,548	93,241	7,999	63,953	71,952	14,165
(7,151,122)	1,010,105	2,272,365	3,282,470	281,585	2,251,423	2,533,008	498,664
(540,322)	76,321	171,695	248,016	21,276	170,112	191,388	37,678
(161,782)	22,852	51,409	74,261	6,370	50,935	57,305	11,281
(209,162)	29,544	66,464	96,008	8,236	65,851	74,087	14,585
(27,045)	3,820	8,594	12,414	1,065	8,515	9,580	1,886
(569,240)	80,406	180,884	261,290	22,415	179,217	201,632	39,694
(131,585)	18,587	41,813	60,400	5,181	41,427	46,608	9,176
(191,164)	27,002	60,745	87,747	7,527	60,185	67,712	13,330
(740,675)	104,621	235,359	339,980	29,165	233,190	262,355	51,649
(58,471)	8,259	18,580	26,839	2,302	18,409	20,711	4,077
(36,946)	5,219	11,740	16,959	1,455	11,632	13,087	2,576

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
84201	SIOUX COUNTY	126,904	0.283830%	(361,794)	442,834
84301	CITY OF HAWARDEN	21,589	0.048284%	(61,547)	75,334
84303	CITY OF ROCK VALLEY	63,125	0.141184%	(179,965)	220,277
84304	CITY OF SIOUX CENTER	98,566	0.220449%	(281,003)	343,947
84307	CITY OF ORANGE CITY	62,647	0.140113%	(178,600)	218,606
84312	CITY OF ALTON	207	0.000464%	(591)	723
84320	ORANGE CITY AREA HEALTH SYSTEM	44,256	0.098981%	(126,170)	154,432
85001	IOWA STATE UNIV OF SCIENCE & TECH	166,950	0.373395%	(475,961)	582,575
85101	DEPT OF TRANS PROTECTION OCCUPATION	160,567	0.359120%	(457,765)	560,302
85201	STORY COUNTY	247,772	0.554160%	(706,378)	864,604
85204	STORY CO MEDICAL CENTER	69,087	0.154518%	(196,962)	241,081
85301	CITY OF HUXLEY	57,912	0.129523%	(165,101)	202,083
85305	CITY OF STORY CITY	39,390	0.088098%	(112,297)	137,452
85318	CITY OF NEVADA	76,453	0.170993%	(217,962)	266,785
85322	CITY OF ROLAND	1,239	0.002770%	(3,531)	4,322
85327	MARY GREELEY MEDICAL CENTER	213,830	0.478245%	(609,611)	746,162
86201	TAMA COUNTY	42,251	0.094498%	(120,455)	147,437
86301	CITY OF TAMA	66,999	0.149848%	(191,009)	233,794
86302	CITY OF GLADBROOK	3,137	0.007015%	(8,942)	10,945
86303	CITY OF TRAER	20,900	0.046745%	(59,585)	72,932
86306	CITY OF DYSART	38,127	0.085275%	(108,698)	133,046
86308	CITY OF TOLEDO	49,822	0.111430%	(142,038)	173,854
87201	TAYLOR COUNTY	36,498	0.081631%	(104,053)	127,361
87306	CITY OF CLEARFIELD	148	0.000331%	(422)	517
87310	CITY OF LENOX	443	0.000991%	(1,263)	1,546
88201	UNION COUNTY	29,617	0.066241%	(84,436)	103,349
88204	GREATER REGIONAL MEDICAL CENTER	98,409	0.220099%	(280,557)	343,401
88301	CITY OF CRESTON	5,701	0.012751%	(16,254)	19,895
88306	CITY OF AFTON	5,019	0.011226%	(14,309)	17,515
89201	VAN BUREN COUNTY	37,305	0.083435%	(106,354)	130,176
89204	VAN BUREN COUNTY HOSPITAL	22,655	0.050669%	(64,587)	79,054
89301	CITY OF FARMINGTON	102	0.000229%	(292)	357
90201	WAPELLO COUNTY	104,832	0.234463%	(298,867)	365,812
91201	WARREN COUNTY	96,014	0.214741%	(273,727)	335,041
91301	CITY OF INDIANOLA	181,622	0.406211%	(517,791)	633,774
91303	CITY OF CARLISLE	97,604	0.218298%	(278,261)	340,590
91306	CITY OF NEW VIRGINIA	167	0.000373%	(475)	582
91307	CITY OF NORWALK	279,570	0.625278%	(797,031)	975,564

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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(1,036,324)	146,382	329,306	475,688	40,807	326,271	367,078	72,265
(176,296)	24,902	56,020	80,922	6,942	55,504	62,446	12,294
(515,493)	72,814	163,805	236,619	20,298	162,295	182,593	35,947
(804,907)	113,694	255,770	369,464	31,694	253,413	285,107	56,128
(511,583)	72,262	162,562	234,824	20,144	161,064	181,208	35,674
(1,693)	239	538	777	67	533	600	118
(361,402)	51,048	114,840	165,888	14,231	113,782	128,013	25,201
(1,363,344)	192,574	433,221	625,795	53,684	429,228	482,912	95,069
(1,311,223)	185,212	416,659	601,871	51,631	412,819	464,450	91,435
(2,023,352)	285,801	642,947	928,748	79,672	637,022	716,694	141,093
(564,178)	79,691	179,275	258,966	22,215	177,623	199,838	39,341
(472,916)	66,800	150,275	217,075	18,622	148,891	167,513	32,978
(321,665)	45,436	102,213	147,649	12,666	101,271	113,937	22,430
(624,332)	88,188	198,390	286,578	24,584	196,562	221,146	43,536
(10,116)	1,429	3,214	4,643	398	3,185	3,583	705
(1,746,171)	246,649	554,869	801,518	68,758	549,756	618,514	121,765
(345,033)	48,736	109,639	158,375	13,586	108,628	122,214	24,060
(547,126)	77,282	173,857	251,139	21,544	172,254	193,798	38,152
(25,614)	3,618	8,139	11,757	1,009	8,064	9,073	1,786
(170,676)	24,108	54,235	78,343	6,721	53,735	60,456	11,902
(311,355)	43,979	98,937	142,916	12,260	98,025	110,285	21,711
(406,855)	57,469	129,284	186,753	16,020	128,092	144,112	28,371
(298,051)	42,100	94,710	136,810	11,736	93,837	105,573	20,784
(1,209)	171	384	555	48	381	429	84
(3,619)	511	1,150	1,661	143	1,139	1,282	252
(241,859)	34,163	76,854	111,017	9,524	76,146	85,670	16,865
(803,628)	113,514	255,364	368,878	31,644	253,010	284,654	56,039
(46,558)	6,576	14,794	21,370	1,833	14,658	16,491	3,247
(40,988)	5,790	13,024	18,814	1,614	12,904	14,518	2,858
(304,640)	43,031	96,803	139,834	11,996	95,911	107,907	21,243
(185,003)	26,132	58,787	84,919	7,285	58,245	65,530	12,901
(836)	118	266	384	33	263	296	58
(856,074)	120,922	272,029	392,951	33,709	269,522	303,231	59,696
(784,065)	110,750	249,147	359,897	30,874	246,851	277,725	54,675
(1,483,161)	209,499	471,294	680,793	58,402	466,951	525,353	103,424
(797,051)	112,584	253,274	365,858	31,385	250,939	282,324	55,580
(1,361)	192	432	624	54	428	482	95
(2,283,019)	322,479	725,460	1,047,939	89,897	718,774	808,671	159,200

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, 2024

Employer ID #	Employer Name	2024 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
92201	WASHINGTON COUNTY	281,127	0.628761%	(801,471)	980,999
92301	CITY OF WASHINGTON	122,427	0.273817%	(349,029)	427,211
93201	WAYNE COUNTY	58,826	0.131568%	(167,708)	205,274
93204	WAYNE COUNTY HOSPITAL	57,919	0.129540%	(165,123)	202,109
93302	CITY OF SEYMOUR	4,318	0.009658%	(12,310)	15,068
94201	WEBSTER COUNTY	133,001	0.297467%	(379,176)	464,110
94301	CITY OF FORT DODGE	37,625	0.084151%	(107,266)	131,294
94305	CITY OF GOWRIE	4,132	0.009241%	(11,780)	14,418
95201	WINNEBAGO COUNTY	38,800	0.086778%	(110,615)	135,392
95301	CITY OF FOREST CITY	88,070	0.196974%	(251,080)	307,321
95311	CITY OF LAKE MILLS	34,460	0.077072%	(98,242)	120,248
96201	WINNESHIEK COUNTY	64,913	0.145182%	(185,061)	226,514
96205	WINNESHIEK MEDICAL CENTER	106,835	0.238944%	(304,578)	372,802
96308	CITY OF CALMAR	6,503	0.014544%	(18,539)	22,692
97201	WOODBURY COUNTY	636,031	1.422527%	(1,813,272)	2,219,439
97301	CITY OF SIOUX CITY	217,011	0.485361%	(618,682)	757,264
97306	CITY OF SERGEANT BLUFF	65,745	0.147043%	(187,434)	229,418
97308	CITY OF MOVILLE	10,462	0.023399%	(29,827)	36,508
98201	WORTH COUNTY	47,766	0.106833%	(136,178)	166,682
98302	CITY OF MANLY	9,610	0.021494%	(27,399)	33,536
99201	WRIGHT COUNTY	83,610	0.186999%	(238,365)	291,758
99301	CITY OF CLARION	59,273	0.132569%	(168,983)	206,835
99302	CITY OF EAGLE GROVE	63,736	0.142551%	(181,707)	222,409
99304	CITY OF BELMOND	30,893	0.069095%	(88,074)	107,803
99311	IOWA SPECIALTY HOSPITAL-CLARION	12,614	0.028212%	(35,962)	44,017
99312	IOWA SPECIALTY HOSPITAL-BELMOND	37,787	0.084513%	(107,728)	131,858
Total for all entities		\$ 44,711,325	100.00000%	(127,468,325)	156,020,835

* - 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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	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
(2,295,738)	324,276	729,502	1,053,778	90,398	722,779	813,177	160,087
(999,761)	141,218	317,688	458,906	39,367	314,760	354,127	69,716
(480,383)	67,855	152,648	220,503	18,916	151,241	170,157	33,498
(472,978)	66,809	150,295	217,104	18,624	148,910	167,534	32,982
(35,262)	4,981	11,205	16,186	1,388	11,102	12,490	2,459
(1,086,113)	153,415	345,127	498,542	42,767	341,946	384,713	75,737
(307,254)	43,400	97,634	141,034	12,099	96,734	108,833	21,426
(33,742)	4,766	10,722	15,488	1,329	10,623	11,952	2,353
(316,846)	44,755	100,682	145,437	12,476	99,754	112,230	22,094
(719,194)	101,587	228,533	330,120	28,319	226,427	254,746	50,151
(281,405)	39,749	89,420	129,169	11,081	88,596	99,677	19,623
(530,089)	74,876	168,443	243,319	20,873	166,891	187,764	36,964
(872,434)	123,232	277,228	400,460	34,353	274,673	309,026	60,837
(53,103)	7,501	16,874	24,375	2,091	16,719	18,810	3,703
(5,193,943)	733,651	1,650,445	2,384,096	204,519	1,635,235	1,839,754	362,186
(1,772,154)	250,319	563,126	813,445	69,781	557,936	627,717	123,576
(536,886)	75,836	170,603	246,439	21,141	169,031	190,172	37,438
(85,435)	12,068	27,148	39,216	3,364	26,898	30,262	5,958
(390,069)	55,098	123,950	179,048	15,359	122,807	138,166	27,200
(78,480)	11,085	24,938	36,023	3,090	24,708	27,798	5,473
(682,774)	96,443	216,961	313,404	26,885	214,961	241,846	47,611
(484,036)	68,371	153,809	222,180	19,060	152,391	171,451	33,753
(520,483)	73,519	165,391	238,910	20,495	163,866	184,361	36,294
(252,280)	35,635	80,165	115,800	9,934	79,427	89,361	17,592
(103,009)	14,550	32,733	47,283	4,056	32,431	36,487	7,183
(308,576)	43,587	98,054	141,641	12,151	97,150	109,301	21,518
(365,120,779)	51,573,792	116,022,029	167,595,821	14,377,128	114,952,793	129,329,921	25,460,714

Iowa Public Employees' Retirement System

Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2024

(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, 2024, IPERS had 183,389 contributing (active) members, employed by 1,945 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 2024, 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 8.51 percent of pay for a total rate of 17.02 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.

2024 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 2024, up to the cutoff date of August 5, 2024. 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, 2024, 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 5.36 years for the year ended June 30, 2024. 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 5.36 years for the year ended June 30, 2024. 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 78, 86 and 112 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 5.36 years for the year ended June 30, 2024.

(3) Net Pension Liability/(Asset)

The components of the net pension liability (asset) of the System at June 30, 2024 were as follows:

Regular Members

Total pension liability	\$ 43,968,927,475
Plan fiduciary net position	40,276,123,118
Net pension liability	<u>\$ 3,692,804,357</u>

Plan fiduciary net position as a percentage of the total pension liability	91.60%
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Sheriffs and Deputies

Total pension liability	\$ 1,072,081,657
Plan fiduciary net position	995,921,332
Net pension liability	<u>\$ 76,160,325</u>

Plan fiduciary net position as a percentage of the total pension liability	92.90%
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Protection Occupation Members

Total pension liability	\$ 2,261,610,525
Plan fiduciary net position	2,389,078,850
Net pension liability (asset)	<u>\$ (127,468,325)</u>

Plan fiduciary net position as a percentage of the total pension liability	105.64%
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Total Membership

Total pension liability	\$ 47,302,619,657
Plan fiduciary net position	43,661,123,300
Net pension liability	<u>\$ 3,641,496,357</u>

Plan fiduciary net position as a percentage of the total pension liability	92.30%
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Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2024, 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, 2024, 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, 2024, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0%	3.52%
International equity	13.0	5.18
Global smart beta equity	5.0	4.12
Core-plus fixed income	25.5	3.04
Public credit	3.0	4.53
Cash	1.0	1.69
Private equity	17.0	8.89
Private real assets	9.0	4.25
Private credit	5.5	6.62
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	\$53,099,306,541	\$47,302,619,657	\$42,448,533,896
Fiduciary Net Position	<u>\$43,661,123,300</u>	<u>\$43,661,123,300</u>	<u>\$43,661,123,300</u>
Net Pension Liability (Asset)	\$9,438,183,241	\$3,641,496,357	(\$1,212,589,404)
Regular Members			
Total Pension Liability	\$49,338,198,863	\$43,968,927,475	\$39,472,134,450
Fiduciary Net Position	<u>\$40,276,123,118</u>	<u>\$40,276,123,118</u>	<u>\$40,276,123,118</u>
Net Pension Liability (Asset)	\$9,062,075,745	\$3,692,804,357	(\$803,988,668)
Sheriffs and Deputies			
Total Pension Liability	\$1,216,007,993	\$1,072,081,657	\$952,441,375
Fiduciary Net Position	<u>\$995,921,332</u>	<u>\$995,921,332</u>	<u>\$995,921,332</u>
Net Pension Liability (Asset)	\$220,086,661	\$76,160,325	(\$43,479,957)
Protection Occupation			
Total Pension Liability	\$2,545,099,685	\$2,261,610,525	\$2,023,958,071
Fiduciary Net Position	<u>\$2,389,078,850</u>	<u>\$2,389,078,850</u>	<u>\$2,389,078,850</u>
Net Pension Liability (Asset)	\$156,020,835	(\$127,468,325)	(\$365,120,779)

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, 2024, for each of the three membership groups, as well as the total membership.

Regular Membership - Deferred Outflows of Resources						
	June 30, 2023		Additions		Recognition	June 30, 2024
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2019 Base	\$ 0		0		0	\$ 0
FY 2020 Base	0		0		0	0
FY 2021 Base	56,993,700		0		23,946,933	33,046,767
FY 2022 Base	73,415,978		0		21,592,934	51,823,044
FY 2023 Base	259,960,507		0		59,081,933	200,878,574
FY 2024 Base	0		9,946,956		1,855,775	8,091,181
Total	\$ 390,370,185	\$	9,946,956	\$	106,477,575	\$ 293,839,566
Changes of assumptions						
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
FY 2023 Base	0		0		0	0
FY 2024 Base	0		0		0	0
Total	\$ 0	\$	0	\$	0	\$ 0
Differences between projected and actual earnings						
FY 2019 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2020 Base	241,425,856		0		241,425,856	0
FY 2021 Base	0		0		0	0
FY 2022 Base	2,520,102,393		0		840,034,131	1,680,068,262
FY 2023 Base	460,316,362		0		115,079,090	345,237,272
FY 2024 Base	0		0		0	0
Total	\$ 3,221,844,611	\$	0	\$	1,196,539,077	\$ 2,025,305,534
Total	\$ 3,612,214,796	\$	9,946,956	\$	1,303,016,652	\$ 2,319,145,100
Regular Membership - Deferred Inflows of Resources						
	June 30, 2023		Additions		Recognition	June 30, 2024
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2019 Base	\$ 11,990,434	\$	0	\$	11,990,434	\$ 0
FY 2020 Base	6,975,645		0		4,681,641	2,294,004
FY 2021 Base	0		0		0	0
FY 2022 Base	0		0		0	0
FY 2023 Base	0		0		0	0
FY 2024 Base	0		0		0	0
Total	\$ 18,966,079	\$	0	\$	16,672,075	\$ 2,294,004
Changes of assumptions						
FY 2019 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2020 Base	0		0		0	0
FY 2021 Base	0		0		0	0
FY 2022 Base	73,148		0		21,514	51,634
FY 2023 Base	0		0		0	0
FY 2024 Base	0		0		0	0
Total	\$ 73,148	\$	0	\$	21,514	\$ 51,634
Differences between projected and actual earnings						
FY 2019 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2020 Base	0		0		0	0
FY 2021 Base	2,794,510,885		0		1,397,255,442	1,397,255,443
FY 2022 Base	0		0		0	0
FY 2023 Base	0		0		0	0
FY 2024 Base	0		727,331,840		145,466,368	581,865,472
Total	\$ 2,794,510,885	\$	727,331,840	\$	1,542,721,810	\$ 1,979,120,915
Total	\$ 2,813,550,112	\$	727,331,840	\$	1,559,415,399	\$ 1,981,466,553

Sheriffs and Deputies - Deferred Outflows of Resources							
	June 30, 2023		Additions		Recognition		June 30, 2024
	(1)		(2)		(3)		(4) = (1) + (2) - (3)
Differences between expected and actual experience							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		0		0		0	0
FY 2021 Base		5,017,064		0		2,108,010	2,909,054
FY 2022 Base		1,789,989		0		526,467	1,263,522
FY 2023 Base		17,995,551		0		4,089,898	13,905,653
FY 2024 Base		<u>0</u>		<u>9,706,174</u>		<u>1,810,853</u>	<u>7,895,321</u>
Total	\$	24,802,604	\$	9,706,174	\$	8,535,228	\$ 25,973,550
Changes of assumptions							
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
FY 2023 Base		0		0		0	0
FY 2024 Base		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$	0	\$	0	\$	0	\$ 0
Differences between projected and actual earnings							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		5,712,331		0		5,712,331	0
FY 2021 Base		0		0		0	0
FY 2022 Base		64,604,426		0		21,534,808	43,069,618
FY 2023 Base		11,300,932		0		2,825,233	8,475,699
FY 2024 Base		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$	81,617,689	\$	0	\$	30,072,372	\$ 51,545,317
Total	\$	106,420,293	\$	9,706,174	\$	38,607,600	\$ 77,518,867
Sheriffs and Deputies - Deferred Inflows of Resources							
	June 30, 2023		Additions		Recognition		June 30, 2024
	(1)		(2)		(3)		(4) = (1) + (2) - (3)
Differences between expected and actual experience							
FY 2019 Base	\$	9,108	\$	0	\$	9,108	\$ 0
FY 2020 Base		20,147		0		13,520	6,627
FY 2021 Base		0		0		0	0
FY 2022 Base		0		0		0	0
FY 2023 Base		0		0		0	0
FY 2024 Base		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$	29,255	\$	0	\$	22,628	\$ 6,627
Changes of assumptions							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		0		0		0	0
FY 2021 Base		0		0		0	0
FY 2022 Base		6,339,555		0		1,864,575	4,474,980
FY 2023 Base		0		0		0	0
FY 2024 Base		<u>0</u>		<u>0</u>		<u>0</u>	<u>0</u>
Total	\$	6,339,555	\$	0	\$	1,864,575	\$ 4,474,980
Differences between projected and actual earnings							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		0		0		0	0
FY 2021 Base		66,788,948		0		33,394,474	33,394,474
FY 2022 Base		0		0		0	0
FY 2023 Base		0		0		0	0
FY 2024 Base		<u>0</u>		<u>17,787,051</u>		<u>3,557,410</u>	<u>14,229,641</u>
Total	\$	66,788,948	\$	17,787,051	\$	36,951,884	\$ 47,624,115
Total	\$	73,157,758	\$	17,787,051	\$	38,839,087	\$ 52,105,722

Protection Occupation - Deferred Outflows of Resources						
	June 30, 2023		Additions		Recognition	June 30, 2024
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2019 Base	\$ 198,905	\$ 0	\$ 198,905	\$ 0		
FY 2020 Base	949,694	0	637,379	312,315		
FY 2021 Base	12,640,259	0	5,311,033	7,329,226		
FY 2022 Base	17,052,360	0	5,015,400	12,036,960		
FY 2023 Base	35,858,564	0	8,149,674	27,708,890		
FY 2024 Base	<u>0</u>	<u>5,146,585</u>	<u>960,184</u>	<u>4,186,401</u>		
Total	\$ 66,699,782	\$ 5,146,585	\$ 20,272,575	\$ 51,573,792		
Changes of assumptions						
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		
FY 2023 Base	0	0	0	0		
FY 2024 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total	\$ 0	\$ 0	\$ 0	\$ 0		
Differences between projected and actual earnings						
FY 2019 Base	\$ 0	\$ 0	\$ 0	\$ 0		
FY 2020 Base	13,721,593	0	13,721,593	0		
FY 2021 Base	0	0	0	0		
FY 2022 Base	143,781,388	0	47,927,130	95,854,258		
FY 2023 Base	26,890,361	0	6,722,590	20,167,771		
FY 2024 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total	\$ 184,393,342	\$ 0	\$ 68,371,313	\$ 116,022,029		
Total	\$ 251,093,124	\$ 5,146,585	\$ 88,643,888	\$ 167,595,821		
Protection Occupation - Deferred Inflows of Resources						
	June 30, 2023		Additions		Recognition	June 30, 2024
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
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		
FY 2023 Base	0	0	0	0		
FY 2024 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total	\$ 0	\$ 0	\$ 0	\$ 0		
Changes of assumptions						
FY 2019 Base	\$ 0	\$ 0	\$ 0	\$ 0		
FY 2020 Base	0	0	0	0		
FY 2021 Base	0	0	0	0		
FY 2022 Base	20,367,598	0	5,990,470	14,377,128		
FY 2023 Base	0	0	0	0		
FY 2024 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total	\$ 20,367,598	\$ 0	\$ 5,990,470	\$ 14,377,128		
Differences between projected and actual earnings						
FY 2019 Base	\$ 0	\$ 0	\$ 0	\$ 0		
FY 2020 Base	0	0	0	0		
FY 2021 Base	161,154,270	0	80,577,136	80,577,134		
FY 2022 Base	0	0	0	0		
FY 2023 Base	0	0	0	0		
FY 2024 Base	<u>0</u>	<u>42,969,574</u>	<u>8,593,915</u>	<u>34,375,659</u>		
Total	\$ 161,154,270	\$ 42,969,574	\$ 89,171,051	\$ 114,952,793		
Total	\$ 181,521,868	\$ 42,969,574	\$ 95,161,521	\$ 129,329,921		

Total Membership

Deferred Outflows of Resources							
	June 30, 2023		Additions		Recognition		June 30, 2024
	(1)		(2)		(3)		(4) = (1) + (2) - (3)
Differences between expected and actual experience							
FY 2019 Base	\$	198,905	\$	0	\$	198,905	\$ 0
FY 2020 Base		949,694		0		637,379	312,315
FY 2021 Base		74,651,023		0		31,365,976	43,285,047
FY 2022 Base		92,258,327		0		27,134,801	65,123,526
FY 2023 Base		313,814,622		0		71,321,505	242,493,117
FY 2024 Base		0		24,799,715		4,626,812	20,172,903
Total	\$	481,872,571	\$	24,799,715	\$	135,285,378	\$ 371,386,908
Changes of assumptions							
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
FY 2023 Base		0		0		0	0
FY 2024 Base		0		0		0	0
Total	\$	0	\$	0	\$	0	\$ 0
Differences between projected and actual earnings							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		260,859,780		0		260,859,780	0
FY 2021 Base		0		0		0	0
FY 2022 Base		2,728,488,207		0		909,496,069	1,818,992,138
FY 2023 Base		498,507,655		0		124,626,913	373,880,742
FY 2024 Base		0		0		0	0
Total	\$	3,487,855,642	\$	0	\$	1,294,982,762	\$ 2,192,872,880
Total	\$	3,969,728,213	\$	24,799,715	\$	1,430,268,140	\$ 2,564,259,788
Deferred Inflows of Resources							
	June 30, 2023		Additions		Recognition		June 30, 2024
	(1)		(2)		(3)		(4) = (1) + (2) - (3)
Differences between expected and actual experience							
FY 2019 Base	\$	11,999,542	\$	0	\$	11,999,542	\$ 0
FY 2020 Base		6,995,792		0		4,695,161	2,300,631
FY 2021 Base		0		0		0	0
FY 2022 Base		0		0		0	0
FY 2023 Base		0		0		0	0
FY 2024 Base		0		0		0	0
Total	\$	18,995,334	\$	0	\$	16,694,703	\$ 2,300,631
Changes of assumptions							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		0		0		0	0
FY 2021 Base		0		0		0	0
FY 2022 Base		26,780,301		0		7,876,559	18,903,742
FY 2023 Base		0		0		0	0
FY 2024 Base		0		0		0	0
Total	\$	26,780,301	\$	0	\$	7,876,559	\$ 18,903,742
Differences between projected and actual earnings							
FY 2019 Base	\$	0	\$	0	\$	0	\$ 0
FY 2020 Base		0		0		0	0
FY 2021 Base		3,022,454,103		0		1,511,227,052	1,511,227,051
FY 2022 Base		0		0		0	0
FY 2023 Base		0		0		0	0
FY 2024 Base		0		788,088,465		157,617,693	630,470,772
Total	\$	3,022,454,103	\$	788,088,465	\$	1,668,844,745	\$ 2,141,697,823
Total	\$	3,068,229,738	\$	788,088,465	\$	1,693,416,007	\$ 2,162,902,196

Pension Expense

The following tables show the summary of pension expense as of June 30, 2024, for each of the three membership groups, as well as the total membership.

REGULAR MEMBERS

Service Cost at end of year	\$983,066,840
Interest on the Total Pension Liability	2,897,171,460
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	1,855,775
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(592,009,914)
Projected earnings on plan investments	(2,624,263,757)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(145,466,368)
Administrative expenses	15,659,250
Other*	1,212,167
Recognition of beginning Deferred Outflows of Resources	1,301,160,877
Recognition of beginning Deferred Inflows of Resources	(1,413,949,031)
Total Pension Expense	\$424,437,299

*Other includes a (\$1,212,167) adjustment to the beginning of year FNP.

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.36 years.

SHERIFFS AND DEPUTIES

Service Cost at end of year	\$	25,883,868
Interest on the Total Pension Liability		62,081,147
Current-period benefit term changes		108,974,885
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability		1,810,853
Expensed portion of current-period assumption changes		0
Employee contributions including service purchases		(13,410,959)
Projected earnings on plan investments		(64,593,788)
Expensed portion of current-period difference between projected and actual earnings on plan investments		(3,557,410)
Administrative expenses		129,297
Other*		2,176,090
Recognition of beginning Deferred Outflows of Resources		36,796,747
Recognition of beginning Deferred Inflows of Resources		(35,281,677)
Total Pension Expense		\$121,009,053

Other* includes a (\$2,176,090) adjustment to the beginning of year FNP.

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.36 years.

PROTECTION OCCUPATION

Service Cost at end of year	\$ 72,939,971
Interest on the Total Pension Liability	146,896,336
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	960,184
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(29,993,887)
Projected earnings on plan investments	(155,078,763)
Expensed portion of current-period difference between projected and actual earnings on plan investments	(8,593,915)
Administrative expenses	602,949
Other*	(3,388,259)
Recognition of beginning Deferred Outflows of Resources	87,683,704
Recognition of beginning Deferred Inflows of Resources	(86,567,606)
Total Pension Expense	\$25,460,714

Other* includes a \$3,388,259 adjustment to the beginning of year FNP.

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.36 years.

ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$	1,081,890,679
Interest on the Total Pension Liability		3,106,148,943
Current-period benefit term changes		108,974,885
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability		4,626,812
Expensed portion of current-period assumption changes		0
Employee contributions including service purchases		(635,414,760)
Projected earnings on plan investments		(2,843,936,308)
Expensed portion of current-period difference between projected and actual earnings on plan investments		(157,617,693)
Administrative expenses		16,391,496
Other*		(2)
Recognition of beginning Deferred Outflows of Resources		1,425,641,328
Recognition of beginning Deferred Inflows of Resources		(1,535,798,314)
Total Pension Expense		\$570,907,066

Other* includes a \$2 adjustment to the beginning of year FNP.

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.36 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, 2024, 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	
2025	\$ 1,061,590,796	\$ 1,545,037,329	\$	(483,446,533)
2026	1,046,743,697	145,487,882		901,255,815
2027	184,653,976	145,474,974		39,179,002
2028	25,488,550	145,466,368		(119,977,818)
2029	668,081	0		668,081
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	
2025	\$ 32,895,269	\$ 38,823,086	\$	(5,927,817)
2026	31,588,305	5,421,985		26,166,320
2027	8,936,572	4,303,240		4,633,332
2028	3,446,812	3,557,411		(110,599)
2029	651,909	0		651,909
Thereafter	0	0		0

Protection Occupation				
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources	
2025	\$ 74,398,326	\$ 95,161,519	\$	(20,763,193)
2026	70,793,169	14,584,385		56,208,784
2027	17,838,609	10,990,103		6,848,506
2028	4,220,052	8,593,914		(4,373,862)
2029	345,665	0		345,665
Thereafter	0	0		0

The following table provides a summary of the collective amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources to be recognized in pension expenses in future years for all groups. This table is provided for informational purposes only.

ALL MEMBERSHIP GROUPS

Year Ended June 30:	Deferred Outflows	Deferred Inflows	Net Deferred Outflows/(Inflows) of Resources
2025	\$ 1,168,884,391	\$ 1,679,021,934	\$ (510,137,543)
2026	1,149,125,171	165,494,252	983,630,919
2027	211,429,157	160,768,317	50,660,840
2028	33,155,414	157,617,693	(124,462,279)
2029	1,665,655	0	1,665,655
Thereafter	0	0	0



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Rob Sand
Auditor of State

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 auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2024 Actual Employer Contributions, Employer Allocation Percentage, the total for all entities of the columns titled Net Pension Liability (NPL) 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, 2024, and the related Notes to Schedules and have issued our report thereon dated April 2, 2025.

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.



Brian R. Brustkern., CPA
Deputy Auditor of State

April 2, 2025

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2024

Findings Related to the Schedules:

INTERNAL CONTROL DEFICIENCIES:

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

INSTANCES OF NONCOMPLIANCE:

No matters were noted.

Iowa Public Employees' Retirement System

Staff

This audit was performed by:

Brian R. Brustkern, CPA, Deputy
Katherine L. Rupp, CPA, Manager
Ethan M. Snedigar, Senior Auditor II
Enoch Duval, Staff Auditor
Benjamin I. Manchester, Staff Auditor