

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

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

NEWS RELEASE

FOR RELEASE

March 16, 2021

Contact: Marlys Gaston
515/281-5834

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

The report includes the audited Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer required to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedules present each IPERS participating employer's contributions and proportionate share of the net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2020.

AUDIT FINDINGS:

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

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

#

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, 2020

Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor's Report	4-5
	<u>Schedule</u>
Schedule of Employer Allocations and Collective Pension Amounts	
Allocated by Employer – Regular Membership Group	1 8-107
Schedule of Employer Allocations and Collective Pension Amounts	
Allocated by Employer – Sheriffs and Deputies Membership Group	2 110-115
Schedule of Employer Allocations and Collective Pension Amounts	
Allocated by Employer – Protection Occupation Membership Group	3 118-139
Notes to Schedules	141-157
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit Performed in Accordance with <u>Government Auditing Standards</u>	158-159
Schedule of Findings	160
Staff	161

Iowa Public Employees' Retirement System

Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
-------------	--------------	---------------------

Investment Board

Voting Members:

Lisa Stange	Chairperson	April 30, 2023
Marlene Sprouse	Vice Chairperson	(Resigned June 2020)
David Creighton	Member	April 30, 2021
Phyllis Peterson	Member	April 30, 2022
Kris Rowley	Member	April 30, 2025
Justin Kirchhoff	Member	April 30, 2025

Michael Fitzgerald	Ex Officio Member
--------------------	-------------------

Nonvoting Members:

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

IPERS

Gregory S. Samorajski	Chief Executive Officer
-----------------------	-------------------------

Darla Iverson	Chief Financial Officer
---------------	-------------------------



OFFICE OF AUDITOR OF STATE STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

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

Independent Auditor's Report

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

Report on the Schedules

We have audited the columns titled 2020 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, 2020, and the related Notes to Schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express an opinion on the columns titled 2020 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and included in the Schedules based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the columns titled 2020 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and included in the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the columns titled 2020 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report and included in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to IPERS' preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of IPERS' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2020 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, 2020, in accordance with U.S. generally accepted accounting principles.

Other Matter

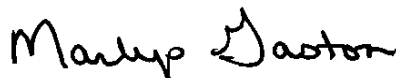
We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of IPERS as of and for the year ended June 30, 2020, and our report thereon, dated December 7, 2020, M an unmodified opinion on those financial statements.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated March 5, 2021 on our consideration of IPERS' internal control over the preparation of these Schedules and on our tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of IPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control over financial reporting and compliance.

Restriction on Use

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


Marlys K. Gaston, CPA
Deputy Auditor of State

March 5, 2021

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, 2020

Employer ID #	Employer Name	2020 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)	\$ 19,580	0.002632%	\$ 183,596	306,131
00111	PAGE COUNTY SOIL & WATER CONSERVATION	4,365	0.000587%	40,929	68,246
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	3,140	0.000422%	29,440	49,089
00115	MID IOWA COMMUNITY ACTION INC (MICA)	323,666	0.043506%	3,034,881	5,060,409
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	833	0.000112%	7,811	13,024
00119	MARION CO. SOIL & WATER CONSERVATION DIST	298	0.000040%	2,793	4,657
00121	HARRISON COUNTY LANDFILL COMMISSION	24,402	0.003280%	228,804	381,511
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	3,401	0.000457%	31,887	53,168
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	969,702	0.130344%	9,092,502	15,160,979
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	7,104	0.000955%	66,616	111,076
00131	PARKERSBURG ECONOMIC DEVELOPMENT	2,044	0.000275%	19,163	31,953
00132	FREMONT COUNTY SOIL & WATER CONS DIST	2,156	0.000290%	20,213	33,704
00133	COMMUNITY HOUSING INITIATIVES INC.	153,292	0.020605%	1,437,356	2,396,671
00137	CITY OF WESTWOOD	396	0.000053%	3,718	6,199
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	14,639	0.001968%	137,267	228,881
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	11,015	0.001481%	103,281	172,213
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	30,572	0.004109%	286,659	477,980
00145	NEW OPPORTUNITIES, INC.	284,345	0.038221%	2,666,188	4,445,643
00147	WHAT CHEER PUBLIC LIBRARY	641	0.000086%	6,007	10,016
00148	AMANA COLONIES LAND USE DISTRICT	1,661	0.000223%	15,578	25,975
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	175,941	0.023649%	1,649,726	2,750,779
00155	HAMILTON COUNTY SEED	634	0.000085%	5,942	9,907
00173	CITY OF SAINT DONATUS	1,497	0.000201%	14,037	23,405
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,333	0.000582%	40,625	67,739
00177	WGML REFUSE COMMISSION	113	0.000015%	1,062	1,771
00182	IOWA COUNTY ENGINEERS ASSOCIATION	65,128	0.008754%	610,674	1,018,248
00189	GREENBELT HOME CARE	89,363	0.012012%	837,919	1,397,159
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	131,146	0.017628%	1,229,705	2,050,430
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	382,174	0.051371%	3,583,496	5,975,177
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	159,198	0.021399%	1,492,733	2,489,007
00198	OPERATION THRESHOLD INC.	196,942	0.026472%	1,846,650	3,079,132
00199	WEST CENTRAL COMMUNITY ACTION	377,901	0.050796%	3,543,421	5,908,356
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	342,473	0.046034%	3,211,234	5,354,462
00201	MID-SIOUX OPPORTUNITY INC.	262,002	0.035218%	2,456,689	4,096,322
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	274,481	0.036895%	2,573,700	4,291,428
00203	MATURA ACTION CORPORATION	163,486	0.021975%	1,532,943	2,556,053
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	398,435	0.053556%	3,735,966	6,229,408
00205	COMMUNITY ACTION OF EASTERN IOWA	302,980	0.040726%	2,840,925	4,737,003
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	37,237	0.005005%	349,154	582,185
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	617,188	0.082961%	5,787,123	9,649,539
00210	CITY OF BALLTOWN	198	0.000027%	1,853	3,090

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
80,852	203	9,424	25,417	35,044	4,352	15,096	19,448	28,168	
18,025	45	2,101	5,666	7,812	970	3,365	4,335	6,279	
12,965	33	1,511	4,076	5,620	698	2,421	3,119	4,517	
1,336,508	3,353	155,779	420,141	579,273	71,934	249,532	321,466	465,621	
3,440	9	401	1,081	1,491	185	642	827	1,198	
1,230	3	143	387	533	66	230	296	428	
100,761	253	11,744	31,675	43,672	5,423	18,813	24,236	35,104	
14,042	35	1,637	4,414	6,086	756	2,622	3,378	4,892	
4,004,176	10,045	466,715	1,258,741	1,735,501	215,515	747,598	963,113	1,394,999	
29,336	74	3,419	9,222	12,715	1,579	5,477	7,056	10,220	
8,439	21	984	2,653	3,658	454	1,576	2,030	2,940	
8,902	22	1,038	2,798	3,858	479	1,662	2,141	3,101	
632,986	1,588	73,779	198,984	274,351	34,069	118,181	152,250	220,524	
1,637	4	191	515	710	88	306	394	570	
60,450	152	7,046	19,003	26,201	3,254	11,286	14,540	21,060	
45,483	114	5,301	14,298	19,713	2,448	8,492	10,940	15,846	
126,240	317	14,714	39,684	54,715	6,795	23,570	30,365	43,980	
1,174,142	2,945	136,855	369,100	508,900	63,195	219,218	282,413	409,055	
2,645	7	308	832	1,147	142	494	636	922	
6,860	17	800	2,157	2,974	369	1,281	1,650	2,390	
726,510	1,822	84,680	228,383	314,885	39,103	135,643	174,746	253,106	
2,617	7	305	823	1,135	141	489	630	912	
6,181	16	720	1,943	2,679	333	1,154	1,487	2,154	
17,891	45	2,085	5,624	7,754	963	3,340	4,303	6,233	
468	1	55	147	203	25	87	112	163	
268,930	675	31,346	84,540	116,561	14,475	50,210	64,685	93,692	
369,004	926	43,010	115,999	159,935	19,861	68,895	88,756	128,556	
541,540	1,358	63,120	170,237	234,715	29,147	101,108	130,255	188,665	
1,578,108	3,959	183,940	496,089	683,988	84,938	294,640	379,578	549,791	
657,373	1,649	76,622	206,650	284,921	35,382	122,735	158,117	229,020	
813,232	2,040	94,788	255,645	352,473	43,770	151,834	195,604	283,319	
1,560,460	3,914	181,883	490,541	676,338	83,988	291,345	375,333	543,642	
1,414,170	3,548	164,832	444,554	612,934	76,114	264,032	340,146	492,677	
1,081,882	2,714	126,101	340,097	468,912	58,230	201,992	260,222	376,913	
1,133,412	2,843	132,107	356,296	491,246	61,003	211,613	272,616	394,865	
675,081	1,693	78,685	212,216	292,594	36,335	126,041	162,376	235,189	
1,645,253	4,127	191,766	517,197	713,090	88,552	307,176	395,728	573,183	
1,251,093	3,138	145,824	393,290	542,252	67,337	233,585	300,922	435,863	
153,761	386	17,922	48,336	66,644	8,276	28,708	36,984	53,568	
2,548,546	6,393	297,051	801,153	1,104,597	137,170	475,825	612,995	887,878	
816	2	95	257	354	44	152	196	284	

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
00213	CITY OF KINROSS	57	0.000008%	531	886
00215	REGIONAL TRANSIT AUTHORITY INC	131,341	0.017654%	1,231,529	2,053,470
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	250,465	0.033667%	2,348,513	3,915,947
00218	FREEPORT WATER AND SANITARY DISTRICT	2,049	0.000275%	19,212	32,034
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	4,797	0.000645%	44,978	74,997
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	452	0.000061%	4,236	7,062
00227	CEDAR COUNTY SOIL & WATER CONS DISTRICT	332	0.000045%	3,115	5,194
00234	THE COMMUNITY AGENCY	45,093	0.006061%	422,823	705,021
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	260	0.000035%	2,433	4,057
00241	INDEPENDENCE LIGHT & POWER TELECOMM	50,925	0.006845%	477,501	796,193
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	416,683	0.056009%	3,907,070	6,514,710
00245	CHARLES CITY AREA DEVELOPMENT CORP	12,779	0.001718%	119,821	199,791
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	21,694	0.002916%	203,414	339,176
00256	LOUISA SOIL & WATER CONSERVATION DIST	383	0.000051%	3,592	5,990
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	5,946	0.000799%	55,749	92,956
00278	AGWSR COMMUNITY SCHOOL DISTRICT	482,040	0.064794%	4,519,896	7,536,546
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	571,404	0.076806%	5,357,820	8,933,714
00283	HENRY COUNTY SOIL & WATER CONS DIST	4,040	0.000543%	37,884	63,169
00287	MADISON COUNTY SOIL & WATER	8,610	0.001157%	80,734	134,617
00288	CLARKE COUNTY SOIL & WATER	3,222	0.000433%	30,211	50,374
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	27,129	0.003647%	254,377	424,153
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	544	0.000073%	5,098	8,500
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	20,141	0.002707%	188,857	314,903
00294	COMMUNITY & FAMILY RESOURCES	347,161	0.046664%	3,255,185	5,427,747
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	3,315	0.000446%	31,087	51,834
00300	CITY OF MAHARISHI VEDIC CITY	7,577	0.001019%	71,050	118,470
00301	CITY OF SAGEVILLE	1,510	0.000203%	14,163	23,615
00303	CITY OF UDELL	113	0.000015%	1,062	1,771
00304	CITY OF TURIN	127	0.000017%	1,195	1,993
00306	CITY OF GIBSON	170	0.000023%	1,593	2,657
00307	CITY OF OAKLAND ACRES	417	0.000056%	3,908	6,515
00308	CITY OF GILLETT GROVE	283	0.000038%	2,655	4,428
00309	IOWA NORTHLAND REGIONAL HOUSING	6,144	0.000826%	57,614	96,067
00314	LYTTON LIBRARY	1,171	0.000157%	10,980	18,309
00316	CROSSROADS MENTAL HEALTH CENTER	118,272	0.015898%	1,108,993	1,849,152
00317	KIDS WORLD INC	19,982	0.002686%	187,360	312,406
00319	STATE - DEPARTMENT OF REVENUE	1,735,194	0.233240%	16,270,213	27,129,207
00320	ZION RECOVERY SERVICES INC	235,892	0.031708%	2,211,863	3,688,095
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	285,585	0.038388%	2,677,820	4,465,039
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	81,957	0.011016%	768,479	1,281,374
00324	MONONA COUNTY SANITARY LANDFILL	14,815	0.001991%	138,913	231,626

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
234	1	27	74	102	13	44	57	81
542,343	1,360	63,214	170,489	235,063	29,190	101,258	130,448	188,945
1,034,243	2,594	120,548	325,122	448,264	55,666	193,098	248,764	360,316
8,461	21	986	2,660	3,667	455	1,580	2,035	2,948
19,808	50	2,309	6,227	8,586	1,066	3,698	4,764	6,901
1,865	5	217	586	808	100	348	448	650
1,372	3	160	431	594	74	256	330	478
186,204	467	21,703	58,534	80,704	10,022	34,765	44,787	64,871
1,072	3	125	337	465	58	200	258	373
210,283	528	24,510	66,104	91,142	11,318	39,261	50,579	73,260
1,720,604	4,316	200,549	540,884	745,749	92,608	321,244	413,852	599,435
52,767	132	6,150	16,588	22,870	2,840	9,852	12,692	18,383
89,580	225	10,441	28,160	38,826	4,821	16,725	21,546	31,208
1,582	4	184	497	685	85	295	380	551
24,551	62	2,862	7,718	10,642	1,321	4,584	5,905	8,553
1,990,482	4,993	232,005	625,722	862,720	107,133	371,632	478,765	693,456
2,359,489	5,919	275,015	741,722	1,022,656	126,994	440,527	567,521	822,013
16,684	42	1,945	5,245	7,232	898	3,115	4,013	5,812
35,554	89	4,144	11,177	15,410	1,914	6,638	8,552	12,386
13,304	33	1,551	4,182	5,766	716	2,484	3,200	4,635
112,023	281	13,057	35,215	48,553	6,029	20,915	26,944	39,027
2,245	6	262	706	974	121	419	540	782
83,169	209	9,694	26,145	36,048	4,476	15,528	20,004	28,975
1,433,526	3,596	167,088	450,639	621,323	77,156	267,646	344,802	499,420
13,690	34	1,596	4,304	5,934	737	2,556	3,293	4,769
31,289	78	3,647	9,836	13,561	1,684	5,842	7,526	10,901
6,237	16	727	1,961	2,704	336	1,164	1,500	2,173
468	1	55	147	203	25	87	112	163
526	1	61	165	227	28	98	126	183
702	2	82	221	305	38	131	169	244
1,721	4	201	541	746	93	321	414	600
1,169	3	136	368	507	63	218	281	407
25,372	64	2,957	7,976	10,997	1,366	4,737	6,103	8,839
4,836	12	564	1,520	2,096	260	903	1,163	1,685
488,381	1,225	56,924	153,526	211,675	26,286	91,183	117,469	170,145
82,510	207	9,617	25,938	35,762	4,441	15,405	19,846	28,745
7,165,112	17,974	835,145	2,252,403	3,105,522	385,646	1,337,759	1,723,405	2,496,225
974,065	2,443	113,534	306,204	422,181	52,427	181,862	234,289	339,351
1,179,264	2,958	137,452	370,710	511,120	63,471	220,174	283,645	410,839
338,425	849	39,446	106,386	146,681	18,215	63,185	81,400	117,902
61,175	153	7,130	19,231	26,514	3,293	11,422	14,715	21,312

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, 2020

Employer ID #	Employer Name	2020 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%)
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	575,330	0.077334%	5,394,638	8,995,103
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	59,517	0.008000%	558,066	930,528
00327	HAMILTON SOIL AND WATER CONS DIST	269	0.000036%	2,523	4,206
00329	MARION CO FAIR ASSOC	27,230	0.003660%	255,327	425,736
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	338,842	0.045546%	3,177,188	5,297,692
00331	BATTLE CREEK COMMUNITY AMBULANCE	963	0.000129%	9,029	15,054
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	6,468	0.000869%	60,644	101,119
00334	ROCK RAPIDS MUNICIPAL UTILITY	61,502	0.008267%	576,679	961,564
00335	CRAWFORD COUNTY SWCD	128	0.000017%	1,202	2,005
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	16,692	0.002244%	156,513	260,972
00338	CLAYTON RIDGE COMM SCH DIST	405,769	0.054542%	3,804,728	6,344,063
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	250,047	0.033611%	2,344,590	3,909,406
00340	UNITED COMMUNITY HEALTH CENTER, INC	188,134	0.025288%	1,764,056	2,941,415
00341	MITCHELL CO ECON DEV COMMISSION	7,818	0.001051%	73,308	122,235
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	8,928	0.001200%	83,711	139,582
00343	UNION CO SOIL & WATER CONS DISTRICT	2,108	0.000283%	19,768	32,961
00344	SOUTHERN IOWA RC&D AREA	14,752	0.001983%	138,324	230,643
00345	MASON CITY HOUSING AUTHORITY	19,819	0.002664%	185,830	309,856
00350	LINKING FAMILIES AND COMMUNITIES	9,260	0.001245%	86,830	144,782
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	12,768	0.001716%	119,723	199,629
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,597,875	0.214782%	14,982,631	24,982,272
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	196,706	0.026441%	1,844,435	3,075,440
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	13,386	0.001799%	125,512	209,280
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	78,183	0.010509%	733,087	1,222,360
00361	GRAETTINGER-TERRIL CSD	278,280	0.037406%	2,609,320	4,350,821
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	172,481	0.023184%	1,617,281	2,696,679
00365	GREEN HILLS AEA	1,687,187	0.226787%	15,820,070	26,378,632
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,076	0.000413%	28,840	48,089
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	489,223	0.065760%	4,587,247	7,648,847
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	562,932	0.075668%	5,278,390	8,801,269
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	462,690	0.062193%	4,338,455	7,234,008
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	402,959	0.054165%	3,778,387	6,300,141
00371	CAM COMMUNITY SCHOOL DISTRICT	351,676	0.047271%	3,297,524	5,498,343
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	306,904	0.041253%	2,877,719	4,798,354
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	522,958	0.070294%	4,903,562	8,176,276
00376	CREW PUBLIC LIBRARY	859	0.000115%	8,055	13,431
00377	DES MOINES AIRPORT AUTHORITY	420,852	0.056570%	3,946,156	6,579,883
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	59,525	0.008001%	558,140	930,651
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	681,715	0.091634%	6,392,169	10,658,403
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	464,714	0.062465%	4,357,434	7,265,654
00383	SOUTHERN IOWA TROLLEY	84,624	0.011375%	793,485	1,323,069

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
2,375,702	5,960	276,905	746,819	1,029,684	127,867	443,554	571,421	827,662
245,762	617	28,645	77,257	106,519	13,228	45,885	59,113	85,620
1,111	3	129	349	481	60	207	267	387
112,441	282	13,106	35,347	48,735	6,052	20,993	27,045	39,173
1,399,177	3,510	163,084	439,841	606,435	75,307	261,233	336,540	487,454
3,976	10	463	1,250	1,723	214	742	956	1,385
26,707	67	3,113	8,395	11,575	1,437	4,986	6,423	9,304
253,959	637	29,601	79,834	110,072	13,669	47,415	61,084	88,476
530	1	62	166	229	29	99	128	184
68,926	173	8,034	21,667	29,874	3,710	12,869	16,579	24,013
1,675,535	4,203	195,295	526,716	726,214	90,182	312,830	403,012	583,733
1,032,516	2,590	120,347	324,578	447,515	55,573	192,775	248,348	359,714
776,859	1,949	90,548	244,211	336,708	41,813	145,043	186,856	270,647
32,284	81	3,763	10,149	13,993	1,738	6,027	7,765	11,247
36,865	92	4,297	11,589	15,978	1,984	6,883	8,867	12,843
8,705	22	1,015	2,737	3,774	469	1,625	2,094	3,033
60,915	153	7,100	19,149	26,402	3,279	11,373	14,652	21,222
81,836	205	9,539	25,726	35,470	4,405	15,279	19,684	28,511
38,239	96	4,457	12,021	16,574	2,058	7,139	9,197	13,322
52,724	132	6,145	16,574	22,851	2,838	9,844	12,682	18,368
6,598,084	16,552	769,054	2,074,154	2,859,760	355,127	1,231,892	1,587,019	2,298,680
812,256	2,038	94,674	255,338	352,050	43,718	151,652	195,370	282,979
55,273	139	6,442	17,376	23,957	2,975	10,320	13,295	19,256
322,838	810	37,629	101,486	139,925	17,376	60,275	77,651	112,472
1,149,098	2,883	133,936	361,227	498,046	61,848	214,542	276,390	400,330
712,222	1,787	83,015	223,892	308,694	38,334	132,975	171,309	248,128
6,966,878	17,477	812,039	2,190,087	3,019,603	374,976	1,300,747	1,675,723	2,427,163
12,701	32	1,480	3,993	5,505	684	2,371	3,055	4,425
2,020,142	5,068	235,462	635,046	875,576	108,729	377,170	485,899	703,789
2,324,509	5,831	270,938	730,726	1,007,495	125,111	433,996	559,107	809,826
1,910,579	4,793	222,691	600,604	828,088	102,832	356,714	459,546	665,619
1,663,934	4,174	193,943	523,069	721,186	89,557	310,664	400,221	579,691
1,452,171	3,643	169,261	456,500	629,404	78,160	271,127	349,287	505,916
1,267,296	3,179	147,712	398,383	549,274	68,209	236,610	304,819	441,508
2,159,441	5,417	251,698	678,836	935,951	116,227	403,177	519,404	752,319
3,547	9	413	1,115	1,537	191	662	853	1,236
1,737,817	4,359	202,555	546,295	753,209	93,534	324,458	417,992	605,431
245,795	617	28,649	77,267	106,533	13,229	45,891	59,120	85,632
2,814,998	7,062	328,108	884,914	1,220,084	151,511	525,573	677,084	980,706
1,918,937	4,814	223,666	603,231	831,711	103,282	358,274	461,556	668,531
349,437	877	40,729	109,848	151,454	18,808	65,241	84,049	121,739

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, 2020

Employer ID #	Employer Name	2020 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%)
00386	IOWA PUBLIC POWER AGENCY	1,359	0.000183%	12,746	21,253
00388	OSCEOLA WATER WORKS	39,073	0.005252%	366,371	610,892
00389	STATE - HOMELAND SEC & EMERG MNGMNT	458,029	0.061567%	4,294,754	7,161,139
00390	STATE - IOWA PUBLIC INFORMATION BOARD	18,679	0.002511%	175,145	292,039
00391	NORTHEAST IOWA AREA AGENCY ON AGING	234,739	0.031553%	2,201,055	3,670,074
00392	MILESTONES AREA AGENCY ON AGING	211,466	0.028425%	1,982,832	3,306,205
00393	THE HERITAGE AREA AGENCY ON AGING	74,116	0.009962%	694,957	1,158,782
00394	AGING RESOURCES OF CENTRAL IOWA	72,770	0.009781%	682,331	1,137,730
00395	CONNECTIONS AREA AGENCY ON AGING	184,638	0.024819%	1,731,277	2,886,758
00396	EASTON VALLEY COMM SCHOOL DIST	325,672	0.043776%	3,053,696	5,091,780
00397	CITY OF URBANDALE WATER UTILITY	128,329	0.017250%	1,203,293	2,006,390
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	91,162	0.012254%	854,789	1,425,289
00399	10-15 REGIONAL TRANSIT AGENCY	166,370	0.022363%	1,559,988	2,601,149
00400	TWO RIVERS LEVEE & DRAINAGE DIST	26,424	0.003552%	247,772	413,138
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	897,945	0.120699%	8,419,665	14,039,080
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	685,671	0.092166%	6,429,258	10,720,246
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	577,388	0.077611%	5,413,937	9,027,283
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	646,940	0.086960%	6,066,099	10,114,708
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,000,020	0.134420%	9,376,786	15,635,000
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	272,888	0.036681%	2,558,762	4,266,520
00408	NORTH UNION COMMUNITY SCHOOL DIST	257,745	0.034645%	2,416,768	4,029,757
00409	DES MOINES CO EMERGENCY COMM CTR	59,927	0.008055%	561,913	936,942
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	20,065	0.002697%	188,144	313,714
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,756	0.000236%	16,468	27,459
00413	CLAYTON COUNTY DEVELOPMENT GROUP	4,696	0.000631%	44,036	73,426
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	547,614	0.073609%	5,134,760	8,561,779
00415	DUBUQUE COUNTY LIBRARY DISTRICT	45,096	0.006062%	422,851	705,069
00416	AHSTW COMM SCHOOL DIST	488,171	0.065619%	4,577,386	7,632,406
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	81,786	0.010993%	766,873	1,278,697
00418	PRAIRIE SOLID WASTE AGENCY	5,743	0.000772%	53,847	89,786
00419	OABCIG COMMUNITY SCHOOL DISTRICT	685,977	0.092207%	6,432,126	10,725,028
00420	STATE - BOARD OF EDUCATIONAL EXAMINERS	101,181	0.013600%	948,736	1,581,937
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	531,848	0.071489%	4,986,923	8,315,274
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	886,784	0.119199%	8,315,014	13,864,585
00423	VAN BUREN COUNTY COMMUNITY SCHOOL DISTRICT	601,452	0.080845%	5,639,571	9,403,508
00424	MANNING MUNICIPAL UTILITIES	46,676	0.006274%	437,666	729,772
00425	COUNTY SOCIAL SERVICES	109,452	0.014712%	1,026,284	1,711,242
01201	ADAIR COUNTY	203,183	0.027311%	1,905,167	3,176,705
01203	ADAIR COUNTY AGRI EXT DIST	12,900	0.001734%	120,954	201,681
01204	ADAIR COUNTY HEALTH SYSTEM	385,739	0.051850%	3,616,921	6,030,910
01205	ADAIR CO ASSESSOR	15,210	0.002044%	142,619	237,804

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
5,613	14	654	1,765	2,433	302	1,048	1,350	1,956
161,343	405	18,806	50,719	69,930	8,684	30,123	38,807	56,210
1,891,333	4,744	220,448	594,554	819,746	101,797	353,120	454,917	658,914
77,131	193	8,990	24,247	33,430	4,151	14,401	18,552	26,871
969,306	2,432	112,979	304,708	420,119	52,171	180,974	233,145	337,693
873,204	2,190	101,778	274,498	378,466	46,998	163,031	210,029	304,212
306,047	768	35,672	96,208	132,648	16,472	57,140	73,612	106,622
300,487	754	35,024	94,460	130,238	16,173	56,102	72,275	104,685
762,423	1,913	88,866	239,673	330,452	41,036	142,348	183,384	265,618
1,344,793	3,373	156,745	422,745	582,863	72,380	251,079	323,459	468,507
529,909	1,329	61,765	166,581	229,675	28,521	98,936	127,457	184,613
376,434	944	43,876	118,335	163,155	20,261	70,282	90,543	131,144
686,991	1,723	80,074	215,960	297,757	36,976	128,264	165,240	239,338
109,114	274	12,718	34,301	47,293	5,873	20,372	26,245	38,014
3,707,871	9,301	432,179	1,165,595	1,607,075	199,568	692,276	891,844	1,291,770
2,831,331	7,103	330,012	890,049	1,227,164	152,390	528,622	681,012	986,396
2,384,202	5,981	277,896	749,490	1,033,367	128,324	445,141	573,465	830,623
2,671,402	6,701	311,371	839,774	1,157,846	143,782	498,763	642,545	930,679
4,129,370	10,359	481,307	1,298,096	1,789,762	222,254	770,972	993,226	1,438,615
1,126,833	2,827	131,340	354,228	488,395	60,649	210,385	271,034	392,573
1,064,302	2,670	124,052	334,571	461,293	57,284	198,710	255,994	370,788
247,456	621	28,843	77,790	107,254	13,319	46,201	59,520	86,210
82,855	208	9,657	26,046	35,911	4,459	15,469	19,928	28,866
7,252	18	845	2,280	3,143	390	1,354	1,744	2,527
19,393	49	2,260	6,096	8,405	1,044	3,621	4,665	6,756
2,261,257	5,672	263,566	710,842	980,080	121,707	422,187	543,894	787,790
186,216	467	21,705	58,538	80,710	10,023	34,767	44,790	64,875
2,015,800	5,057	234,956	633,681	873,694	108,496	376,359	484,855	702,276
337,717	847	39,363	106,164	146,374	18,177	63,053	81,230	117,656
23,713	59	2,764	7,454	10,277	1,276	4,427	5,703	8,261
2,832,594	7,106	330,159	890,446	1,227,711	152,458	528,858	681,316	986,836
417,806	1,048	48,698	131,340	181,086	22,487	78,006	100,493	145,558
2,196,152	5,509	255,977	690,376	951,862	118,203	410,031	528,234	765,109
3,661,784	9,186	426,807	1,151,107	1,587,100	197,087	683,672	880,759	1,275,715
2,483,567	6,230	289,477	780,727	1,076,434	133,672	463,693	597,365	865,240
192,740	483	22,465	60,589	83,537	10,374	35,986	46,360	67,148
451,957	1,134	52,679	142,076	195,889	24,326	84,382	108,708	157,456
839,002	2,105	97,792	263,746	363,643	45,157	156,645	201,802	292,296
53,266	134	6,209	16,745	23,088	2,867	9,945	12,812	18,557
1,592,828	3,996	185,655	500,716	690,367	85,730	297,388	383,118	554,919
62,807	158	7,321	19,744	27,223	3,380	11,726	15,106	21,881

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
01207	ADAIR CO SANITARY LANDFILL	11,384	0.001530%	106,740	177,980
01301	CITY OF FONTANELLE	26,400	0.003549%	247,546	412,763
01302	CITY OF GREENFIELD	92,199	0.012393%	864,509	1,441,496
01303	CITY OF CASEY	10,732	0.001443%	100,627	167,788
01306	CITY OF ADAIR	15,286	0.002055%	143,332	238,994
01308	CITY OF ORIENT	9,651	0.001297%	90,493	150,890
01309	CITY OF BRIDGEWATER	643	0.000086%	6,027	10,049
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,945	0.000396%	27,615	46,046
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	972	0.000131%	9,117	15,202
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	198,021	0.026617%	1,856,763	3,095,996
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	118,242	0.015894%	1,108,708	1,848,677
02201	ADAMS COUNTY	162,877	0.021893%	1,527,227	2,546,523
02203	ADAMS CO AGR EXT DIST	4,289	0.000576%	40,214	67,053
02301	CITY OF CORNING	31,459	0.004229%	294,977	491,850
02303	CITY OF PRESCOTT	2,739	0.000368%	25,684	42,826
02306	CORNING HOUSING COMM	8,632	0.001160%	80,937	134,956
02546	CORNING COMMUNITY SCHOOL DISTRICT	336,603	0.045245%	3,156,195	5,262,689
02701	CORNING MUNICIPAL UTILITIES	48,283	0.006490%	452,731	754,890
03201	ALLAMAKEE COUNTY	328,815	0.044198%	3,083,161	5,140,911
03203	ALLAMAKEE CO AGR EXT DIST	17,570	0.002362%	164,743	274,694
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	2,002	0.000269%	18,769	31,295
03301	CITY OF HARPERS FERRY	10,528	0.001415%	98,718	164,605
03302	CITY OF WAUKON	82,981	0.011154%	778,077	1,297,378
03303	CITY OF NEW ALBIN	10,696	0.001438%	100,288	167,221
03304	CITY OF LANSING	18,384	0.002471%	172,382	287,432
03306	CITY OF POSTVILLE	32,660	0.004390%	306,240	510,629
03310	CITY OF WATERVILLE	1,837	0.000247%	17,221	28,715
03312	VETERAN'S MEMORIAL HOSPITAL	798,068	0.107274%	7,483,158	12,477,534
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	551,209	0.074092%	5,168,460	8,617,971
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	749,852	0.100793%	7,031,064	11,723,706
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	227,675	0.030603%	2,134,820	3,559,632
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	78,791	0.010591%	738,792	1,231,874
04201	APPANOOSE COUNTY	146,626	0.019709%	1,374,852	2,292,450
04203	APPANOOSE COUNTY AGRI	8,910	0.001198%	83,548	139,309
04207	APPANOOSE CO SECONDARY RD DEPT	120,779	0.016235%	1,132,494	1,888,338
04301	CITY OF CENTERVILLE	125,967	0.016932%	1,181,145	1,969,460
04304	CITY OF MOULTON	15,139	0.002035%	141,951	236,692
04305	CITY OF MYSTIC	7,906	0.001063%	74,132	123,610
04307	CITY OF MORAVIA	13,098	0.001761%	122,819	204,791
04311	CITY OF CINCINNATI	9,016	0.001212%	84,542	140,966
04312	CITY OF PLANO	24	0.000003%	221	369

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
47,006	118	5,479	14,777	20,374	2,530	8,776	11,306	16,376	
109,015	273	12,706	34,270	47,249	5,867	20,354	26,221	37,979	
380,714	955	44,375	119,680	165,010	20,491	71,081	91,572	132,636	
44,315	111	5,165	13,931	19,207	2,385	8,274	10,659	15,439	
63,121	158	7,357	19,842	27,357	3,397	11,785	15,182	21,990	
39,852	100	4,645	12,528	17,273	2,145	7,440	9,585	13,884	
2,654	7	309	834	1,150	143	496	639	925	
12,161	31	1,417	3,823	5,271	655	2,271	2,926	4,237	
4,015	10	468	1,262	1,740	216	750	966	1,399	
817,686	2,051	95,307	257,045	354,403	44,010	152,666	196,676	284,870	
488,255	1,225	56,910	153,486	211,621	26,279	91,159	117,438	170,101	
672,564	1,687	78,392	211,425	291,504	36,199	125,571	161,770	234,312	
17,709	44	2,064	5,567	7,675	953	3,306	4,259	6,170	
129,903	326	15,141	40,836	56,303	6,992	24,253	31,245	45,256	
11,311	28	1,318	3,556	4,902	609	2,112	2,721	3,940	
35,643	89	4,154	11,205	15,448	1,918	6,655	8,573	12,418	
1,389,932	3,487	162,006	436,935	602,428	74,810	259,507	334,317	484,233	
199,375	500	23,239	62,675	86,414	10,731	37,224	47,955	69,459	
1,357,769	3,406	158,258	426,824	588,488	73,079	253,502	326,581	473,028	
72,550	182	8,456	22,807	31,445	3,905	13,545	17,450	25,275	
8,265	21	963	2,598	3,582	445	1,543	1,988	2,880	
43,474	109	5,067	13,666	18,842	2,340	8,117	10,457	15,146	
342,651	860	39,938	107,715	148,513	18,442	63,975	82,417	119,375	
44,165	111	5,148	13,884	19,143	2,377	8,246	10,623	15,386	
75,914	190	8,848	23,864	32,902	4,086	14,173	18,259	26,447	
134,863	338	15,719	42,395	58,452	7,259	25,179	32,438	46,984	
7,584	19	884	2,384	3,287	408	1,416	1,824	2,642	
3,295,449	8,267	384,108	1,035,948	1,428,323	177,370	615,275	792,645	1,148,089	
2,276,098	5,710	265,295	715,507	986,512	122,506	424,958	547,464	792,961	
3,096,355	7,767	360,902	973,361	1,342,030	166,654	578,103	744,757	1,078,727	
940,137	2,358	109,580	295,539	407,477	50,601	175,528	226,129	327,531	
325,351	816	37,922	102,276	141,014	17,511	60,744	78,255	113,348	
605,460	1,519	70,571	190,331	262,421	32,588	113,042	145,630	210,934	
36,793	92	4,288	11,566	15,946	1,980	6,869	8,849	12,818	
498,730	1,251	58,131	156,779	216,161	26,843	93,115	119,958	173,751	
520,155	1,305	60,628	163,514	225,447	27,996	97,115	125,111	181,215	
62,513	157	7,286	19,651	27,094	3,365	11,671	15,036	21,779	
32,647	82	3,805	10,263	14,150	1,757	6,095	7,852	11,374	
54,087	136	6,304	17,003	23,443	2,911	10,098	13,009	18,843	
37,231	93	4,339	11,704	16,136	2,004	6,951	8,955	12,971	
97	-	11	31	42	5	18	23	34	

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, 2020

Employer ID #	Employer Name	2020 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%)
04313	CITY OF UNIONVILLE	71	0.000010%	664	1,107
04314	CITY OF NUMA	198	0.000027%	1,859	3,099
04315	CITY OF EXLINE	684	0.000092%	6,417	10,700
04316	CITY OF RATHBUN	470	0.000063%	4,406	7,347
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	16,320	0.002194%	153,027	255,160
04321	GARRETT MEMORIAL LIBRARY	989	0.000133%	9,276	15,467
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	940,075	0.126362%	8,814,701	14,697,770
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	269,490	0.036224%	2,526,895	4,213,383
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	145,524	0.019561%	1,364,516	2,275,215
04703	RATHBUN AREA SOLID WASTE COMM.	24,022	0.003229%	225,240	375,569
05201	AUDUBON COUNTY	230,378	0.030967%	2,160,159	3,601,883
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	6,794	0.000913%	63,704	106,221
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	505,903	0.068002%	4,743,647	7,909,631
05301	CITY OF EXIRA	15,168	0.002039%	142,221	237,142
05302	CITY OF AUDUBON	31,508	0.004235%	295,439	492,620
05303	CITY OF KIMBALLTON	5,888	0.000791%	55,207	92,053
05305	CITY OF BRAYTON	3,402	0.000457%	31,899	53,188
05306	CITY OF GRAY	293	0.000039%	2,744	4,575
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	385,976	0.051882%	3,619,145	6,034,618
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	308,481	0.041465%	2,892,505	4,823,007
06201	BENTON COUNTY	447,333	0.060129%	4,194,465	6,993,916
06203	BENTON COUNTY AGR EXT DIST	13,241	0.001780%	124,157	207,021
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	2,185	0.000294%	20,484	34,155
06301	CITY OF VINTON	194,908	0.026199%	1,827,572	3,047,322
06302	CITY OF BELLE PLAINE	42,470	0.005709%	398,225	664,006
06303	CITY OF BLAIRSTOWN	16,583	0.002229%	155,488	259,263
06306	CITY OF NEWHALL	14,427	0.001939%	135,274	225,557
06307	CITY OF VAN HORNE	17,299	0.002325%	162,202	270,458
06308	CITY OF ATKINS	27,229	0.003660%	255,316	425,718
06309	CITY OF NORWAY	8,673	0.001166%	81,320	135,594
06311	CITY OF KEYSTONE	10,287	0.001383%	96,461	160,840
06312	CITY OF GARRISON	3,704	0.000498%	34,729	57,908
06314	CITY OF SHELLSBURG	20,071	0.002698%	188,202	313,810
06315	CITY OF URBANA	25,193	0.003386%	236,221	393,879
06317	CITY OF WALFORD	16,025	0.002154%	150,257	250,541
06318	CITY OF LUZERNE	172	0.000023%	1,611	2,687
06550	VINTON-SHELLSBURG COMM SCH DIST	1,227,133	0.164948%	11,506,333	19,185,839
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	393,698	0.052920%	3,691,545	6,155,340
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,096,495	0.147388%	10,281,393	17,143,355
07001	UNIVERSITY OF NORTHERN IOWA	2,169,488	0.291616%	20,342,419	33,919,267
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,182,279	0.158918%	11,085,756	18,484,562

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
292	1	34	92	127	16	55	71	102	
819	2	95	257	354	44	153	197	285	
2,826	7	329	888	1,224	152	528	680	985	
1,940	5	226	610	841	104	362	466	676	
67,391	169	7,855	21,185	29,209	3,627	12,582	16,209	23,478	
4,085	10	476	1,284	1,770	220	763	983	1,423	
3,881,838	9,738	452,456	1,220,283	1,682,477	208,931	724,756	933,687	1,352,378	
1,112,799	2,792	129,705	349,816	482,313	59,894	207,765	267,659	387,684	
600,909	1,507	70,040	188,900	260,447	32,343	112,192	144,535	209,348	
99,192	249	11,562	31,182	42,993	5,339	18,520	23,859	34,557	
951,296	2,386	110,880	299,046	412,312	51,201	177,611	228,812	331,418	
28,054	70	3,270	8,819	12,159	1,510	5,238	6,748	9,774	
2,089,018	5,240	243,490	656,697	905,427	112,437	390,029	502,466	727,785	
62,632	157	7,300	19,689	27,146	3,371	11,694	15,065	21,820	
130,106	326	15,165	40,900	56,391	7,003	24,291	31,294	45,327	
24,312	61	2,834	7,643	10,538	1,309	4,539	5,848	8,470	
14,048	35	1,637	4,416	6,088	756	2,623	3,379	4,894	
1,208	3	141	380	524	65	226	291	421	
1,593,807	3,998	185,770	501,024	690,792	85,783	297,571	383,354	555,260	
1,273,808	3,195	148,471	400,430	552,096	68,560	237,826	306,386	443,777	
1,847,168	4,634	215,301	580,670	800,605	99,420	344,874	444,294	643,527	
54,677	137	6,373	17,188	23,698	2,943	10,208	13,151	19,049	
9,021	23	1,051	2,836	3,910	486	1,684	2,170	3,143	
804,830	2,019	93,809	253,004	348,832	43,318	150,265	193,583	280,392	
175,371	440	20,441	55,129	76,010	9,439	32,743	42,182	61,097	
68,474	172	7,981	21,525	29,678	3,685	12,784	16,469	23,855	
59,572	149	6,944	18,727	25,820	3,206	11,122	14,328	20,754	
71,431	179	8,326	22,455	30,960	3,845	13,336	17,181	24,885	
112,437	282	13,105	35,345	48,732	6,052	20,992	27,044	39,171	
35,812	90	4,174	11,258	15,522	1,927	6,686	8,613	12,476	
42,480	107	4,951	13,354	18,412	2,286	7,931	10,217	14,799	
15,294	38	1,783	4,808	6,629	823	2,855	3,678	5,328	
82,881	208	9,660	26,054	35,922	4,461	15,474	19,935	28,874	
104,028	261	12,125	32,702	45,088	5,599	19,422	25,021	36,242	
66,170	166	7,713	20,801	28,680	3,561	12,354	15,915	23,053	
710	2	83	223	308	38	132	170	247	
5,067,184	12,711	590,616	1,592,905	2,196,232	272,729	946,066	1,218,795	1,765,336	
1,625,691	4,078	189,486	511,047	704,611	87,499	303,524	391,023	566,368	
4,527,742	11,358	527,741	1,423,327	1,962,426	243,695	845,350	1,089,045	1,577,402	
8,958,439	22,473	1,044,170	2,816,148	3,882,791	482,167	1,672,581	2,154,748	3,120,995	
4,881,970	12,247	569,028	1,534,681	2,115,956	262,761	911,486	1,174,247	1,700,810	

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, 2020

Employer ID #	Employer Name	2020 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%)
07201	BLACK HAWK COUNTY	1,472,894	0.197982%	13,810,734	23,028,234
07204	BLACK HAWK COUNTY AGRI	30,275	0.004069%	283,876	473,339
07213	BLACK HAWK SOIL & WATER CONS DIST	4,490	0.000604%	42,100	70,198
07302	CITY OF CEDAR FALLS	988,022	0.132807%	9,264,289	15,447,420
07303	CITY OF WATERLOO	1,773,422	0.238378%	16,628,668	27,726,900
07304	CITY OF GILBERTVILLE	21,032	0.002827%	197,211	328,833
07305	CITY OF HUDSON	44,405	0.005969%	416,363	694,251
07306	CITY OF DUNKERTON	20,794	0.002795%	194,977	325,108
07311	CITY OF LA PORTE CITY	47,191	0.006343%	442,490	737,815
07319	CITY OF EVANSDALE	54,228	0.007289%	508,479	847,845
07321	CITY OF ELK RUN HEIGHTS	14,798	0.001989%	138,753	231,359
07327	CITY OF RAYMOND	4,950	0.000665%	46,414	77,392
07333	EVANSDALE MUNIC HOUSING AUTHORITY	8,145	0.001095%	76,373	127,346
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	7,710,101	1.036369%	72,294,516	120,545,005
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	3,734,127	0.501930%	35,013,404	58,381,896
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	284,289	0.038213%	2,665,664	4,444,770
07542	HUDSON COMMUNITY SCHOOL DISTRICT	508,821	0.068394%	4,771,014	7,955,263
07546	HAWKEYE COMMUNITY COLLEGE	1,039,627	0.139744%	9,748,164	16,254,241
07548	UNION COMMUNITY SCHOOL DISTRICT	687,986	0.092477%	6,450,972	10,756,451
07601	IA NORTHLAND REG COUNCIL OF GOVTS	88,441	0.011888%	829,272	1,382,741
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,214,620	0.432100%	30,142,200	50,259,575
07608	MET OF BLACK HAWK COUNTY	243,383	0.032715%	2,282,103	3,805,214
07609	REGIONAL TRANSIT COMMISSION	24,392	0.003279%	228,718	381,368
07701	WATERLOO WATER WORKS	130,183	0.017499%	1,220,674	2,035,370
07702	LA PORTE CITY UTILITY	30,101	0.004046%	282,247	470,623
07703	CEDAR FALLS UTILITIES	1,337,497	0.179782%	12,541,166	20,911,336
07704	EVANSDALE WATER WORKS	14,663	0.001971%	137,490	229,253
08001	STATE - WOODWARD RESOURCE CENTER	2,861,850	0.384681%	26,834,415	44,744,122
08201	BOONE COUNTY	538,503	0.072384%	5,049,330	8,419,332
08203	BOONE COUNTY AGRI	14,269	0.001918%	133,793	223,089
08204	BOONE COUNTY HOSPITAL	1,732,772	0.232914%	16,247,508	27,091,349
08301	CITY OF BOONE	212,056	0.028504%	1,988,364	3,315,429
08302	CITY OF OGDEN	25,506	0.003428%	239,156	398,772
08303	CITY OF MADRID	54,366	0.007308%	509,771	850,001
08307	CITY OF BOXHOLM	574	0.000077%	5,378	8,968
08308	CITY OF PILOT MOUND	2,154	0.000290%	20,199	33,680
08311	CITY OF BERKLEY	16	0.000002%	150	251
08312	CITY OF LUTHER	1,056	0.000142%	9,902	16,511
08313	CITY OF SHELDAHL	9,627	0.001294%	90,272	150,520
08314	CITY OF BEAVER	170	0.000023%	1,593	2,657
08537	UNITED COMMUNITY SCHOOL DISTRICT	225,488	0.030309%	2,114,309	3,525,431

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
6,082,002	15,257	708,900	1,911,920	2,636,077	327,350	1,135,537	1,462,887	2,118,885
125,014	314	14,571	39,299	54,184	6,729	23,341	30,070	43,553
18,540	47	2,161	5,828	8,036	998	3,462	4,460	6,459
4,079,828	10,234	475,533	1,282,522	1,768,289	219,587	761,722	981,309	1,421,355
7,322,969	18,370	853,544	2,302,027	3,173,941	394,142	1,367,231	1,761,373	2,551,221
86,848	218	10,123	27,301	37,642	4,674	16,215	20,889	30,257
183,359	460	21,372	57,640	79,472	9,869	34,234	44,103	63,880
85,864	215	10,008	26,992	37,215	4,621	16,031	20,652	29,914
194,865	489	22,713	61,257	84,459	10,488	36,382	46,870	67,888
223,925	562	26,100	70,392	97,054	12,052	41,808	53,860	78,012
61,104	153	7,122	19,209	26,484	3,289	11,408	14,697	21,288
20,440	51	2,382	6,425	8,858	1,100	3,816	4,916	7,121
33,633	84	3,920	10,573	14,577	1,810	6,279	8,089	11,717
31,837,219	79,865	3,710,854	10,008,252	13,798,971	1,713,564	5,944,151	7,657,715	11,091,644
15,419,280	38,680	1,797,227	4,847,158	6,683,065	829,907	2,878,849	3,708,756	5,371,862
1,173,911	2,945	136,828	369,027	508,800	63,183	219,174	282,357	408,974
2,101,070	5,271	244,895	660,486	910,652	113,085	392,279	505,364	731,983
4,292,918	10,769	500,370	1,349,509	1,860,648	231,056	801,507	1,032,563	1,495,593
2,840,893	7,126	331,126	893,055	1,231,307	152,904	530,407	683,311	989,728
365,197	916	42,566	114,802	158,284	19,656	68,184	87,840	127,229
13,274,089	33,299	1,547,189	4,172,802	5,753,290	714,447	2,478,332	3,192,779	4,624,508
1,004,998	2,521	117,140	315,928	435,589	54,092	187,638	241,730	350,127
100,723	253	11,740	31,663	43,656	5,421	18,806	24,227	35,091
537,563	1,348	62,657	168,987	232,992	28,933	100,365	129,298	187,279
124,297	312	14,488	39,073	53,873	6,690	23,207	29,897	43,303
5,522,906	13,854	643,734	1,736,164	2,393,752	297,258	1,031,151	1,328,409	1,924,104
60,548	152	7,057	19,034	26,243	3,259	11,305	14,564	21,094
11,817,399	29,644	1,377,402	3,714,882	5,121,928	636,044	2,206,361	2,842,405	4,117,017
2,223,635	5,578	259,180	699,015	963,773	119,682	415,163	534,845	774,684
58,920	148	6,868	18,522	25,538	3,171	11,001	14,172	20,527
7,155,114	17,949	833,979	2,249,260	3,101,188	385,107	1,335,892	1,720,999	2,492,742
875,640	2,197	102,062	275,264	379,523	47,129	163,486	210,615	305,061
105,320	264	12,276	33,108	45,648	5,669	19,664	25,333	36,692
224,494	563	26,166	70,571	97,300	12,083	41,914	53,997	78,211
2,368	6	276	745	1,027	127	442	569	825
8,895	22	1,037	2,796	3,855	479	1,661	2,140	3,099
66	-	8	21	29	4	12	16	23
4,361	11	508	1,371	1,890	235	814	1,049	1,519
39,754	100	4,634	12,497	17,231	2,140	7,422	9,562	13,850
702	2	82	221	305	38	131	169	244
931,104	2,336	108,527	292,699	403,562	50,115	173,841	223,956	324,384

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, 2020

Employer ID #	Employer Name	2020 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%)
08538	OGDEN COMMUNITY SCHOOL DISTRICT	426,071	0.057271%	3,995,092	6,661,478
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,486,298	0.199784%	13,936,415	23,237,796
08542	MADRID COMMUNITY SCHOOL DISTRICT	421,149	0.056610%	3,948,948	6,584,537
08701	OGDEN MUNICIPAL UTILITIES	41,639	0.005597%	390,429	651,008
09201	BREMER COUNTY	578,523	0.077763%	5,424,574	9,045,019
09203	BREMER COUNTY AGRI EXTEN DISTRICT	14,502	0.001949%	135,982	226,739
09301	CITY OF DENVER	42,018	0.005648%	393,989	656,944
09302	CITY OF SUMNER	45,975	0.006180%	431,088	718,803
09303	CITY OF WAVERLY	355,156	0.047739%	3,330,151	5,552,745
09304	CITY OF TRIPOLI	20,114	0.002704%	188,600	314,474
09305	CITY OF JANESVILLE	20,512	0.002757%	192,332	320,698
09307	CITY OF READLYN	19,789	0.002660%	185,551	309,391
09310	CITY OF FREDERIKA	1,545	0.000208%	14,485	24,152
09311	CITY OF PLAINFIELD	10,225	0.001374%	95,872	159,859
09313	WAVERLY UTILITIES	239,883	0.032244%	2,249,287	3,750,496
09315	WAVERLY LOW RENT HOUSING AGENCY	16,683	0.002243%	156,431	260,836
09318	WAVERLY HEALTH CENTER	2,289,220	0.307710%	21,465,091	35,791,227
09519	JANESVILLE CONSOLIDATED SCH DIST	270,423	0.036349%	2,535,649	4,227,981
09562	DENVER COMM SCH DIST	526,706	0.070798%	4,938,709	8,234,880
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	283,958	0.038169%	2,662,559	4,439,593
09566	WAPSIE VALLEY COMM SCH DIST	448,816	0.060328%	4,208,364	7,017,092
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,751,862	0.235480%	16,426,507	27,389,814
09602	NORTH IOWA JUVENILE DETENTION SVC	115,524	0.015528%	1,083,224	1,806,185
09701	SUMNER MUNIC LGT PLT	23,534	0.003163%	220,673	367,953
09702	TRIPOLI-READLYN SANITATION AGENCY	5,049	0.000679%	47,339	78,934
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,054,847	0.141789%	9,890,874	16,492,198
10004	BUCHANAN COUNTY SOIL & WATER CONSER	1,579	0.000212%	14,809	24,693
10201	BUCHANAN COUNTY	402,035	0.054040%	3,769,723	6,285,696
10203	BUCHANAN COUNTY AGRI - ISU EXT	14,312	0.001924%	134,195	223,758
10205	BUCHANAN COUNTY HEALTH CENTER	1,299,682	0.174699%	12,186,591	20,320,112
10301	CITY OF FAIRBANK	32,750	0.004402%	307,080	512,030
10302	CITY OF INDEPENDENCE	136,949	0.018408%	1,284,119	2,141,160
10303	CITY OF JESUP	36,642	0.004925%	343,574	572,880
10305	CITY OF QUASQUETON	5,130	0.000690%	48,102	80,206
10306	CITY OF LAMONT	10,076	0.001354%	94,478	157,533
10307	CITY OF BRANDON	5,844	0.000786%	54,798	91,372
10308	CITY OF HAZLETON	9,814	0.001319%	92,019	153,434
10309	CITY OF WINTHROP	12,292	0.001652%	115,255	192,178
10310	CITY OF ROWLEY	1,486	0.000200%	13,935	23,236
10311	CITY OF AURORA	2,013	0.000271%	18,871	31,465
10312	CITY OF STANLEY	1,159	0.000156%	10,867	18,120

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,759,367	4,413	205,067	553,069	762,549	94,694	328,482	423,176	612,939
6,137,349	15,396	715,352	1,929,319	2,660,067	330,329	1,145,871	1,476,200	2,138,167
1,739,046	4,362	202,698	546,681	753,741	93,600	324,688	418,288	605,860
171,938	431	20,041	54,050	74,522	9,254	32,102	41,356	59,901
2,388,886	5,993	278,442	750,963	1,035,398	128,576	446,016	574,592	832,254
59,884	150	6,980	18,825	25,955	3,223	11,181	14,404	20,863
173,506	435	20,223	54,543	75,201	9,339	32,394	41,733	60,447
189,844	476	22,128	59,679	82,283	10,218	35,445	45,663	66,139
1,466,539	3,679	170,936	461,017	635,632	78,933	273,809	352,742	510,922
83,056	208	9,681	26,109	35,998	4,470	15,507	19,977	28,936
84,700	212	9,872	26,626	36,710	4,559	15,814	20,373	29,508
81,713	205	9,524	25,687	35,416	4,398	15,256	19,654	28,468
6,379	16	743	2,005	2,764	343	1,191	1,534	2,222
42,220	106	4,921	13,272	18,299	2,272	7,883	10,155	14,709
990,546	2,485	115,455	311,385	429,325	53,314	184,939	238,253	345,092
68,890	173	8,030	21,656	29,859	3,708	12,862	16,570	24,000
9,452,844	23,713	1,101,796	2,971,568	4,097,077	508,777	1,764,888	2,273,665	3,293,239
1,116,655	2,801	130,154	351,028	483,983	60,101	208,484	268,585	389,027
2,174,920	5,456	253,502	683,701	942,659	117,060	406,067	523,127	757,712
1,172,544	2,941	136,668	368,597	508,206	63,109	218,919	282,028	408,498
1,853,289	4,649	216,014	582,594	803,257	99,749	346,017	445,766	645,660
7,233,942	18,147	843,167	2,274,040	3,135,354	389,350	1,350,609	1,739,959	2,520,204
477,033	1,197	55,602	149,959	206,758	25,675	89,064	114,739	166,192
97,180	244	11,327	30,549	42,120	5,231	18,144	23,375	33,856
20,847	52	2,430	6,554	9,036	1,122	3,892	5,014	7,263
4,355,765	10,927	507,695	1,369,265	1,887,887	234,439	813,241	1,047,680	1,517,488
6,522	16	760	2,050	2,826	351	1,218	1,569	2,272
1,660,119	4,164	193,499	521,870	719,533	89,352	309,952	399,304	578,362
59,097	148	6,888	18,578	25,614	3,181	11,034	14,215	20,589
5,366,758	13,463	625,534	1,687,078	2,326,075	288,853	1,001,998	1,290,851	1,869,704
135,233	339	15,762	42,511	58,612	7,279	25,249	32,528	47,113
565,503	1,419	65,913	177,770	245,102	30,437	105,582	136,019	197,013
151,304	380	17,636	47,563	65,579	8,144	28,249	36,393	52,712
21,183	53	2,469	6,659	9,181	1,140	3,955	5,095	7,380
41,606	104	4,850	13,079	18,033	2,239	7,768	10,007	14,495
24,132	61	2,813	7,586	10,460	1,299	4,506	5,805	8,407
40,523	102	4,723	12,739	17,564	2,181	7,566	9,747	14,118
50,756	127	5,916	15,956	21,999	2,732	9,476	12,208	17,683
6,137	15	715	1,929	2,659	330	1,146	1,476	2,138
8,310	21	969	2,612	3,602	447	1,552	1,999	2,895
4,786	12	558	1,504	2,074	258	893	1,151	1,667

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, 2020

Employer ID #	Employer Name	2020 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%)
10556	JESUP COMMUNITY SCHOOL DISTRICT	646,982	0.086965%	6,066,487	10,115,355
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	396,069	0.053238%	3,713,780	6,192,415
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	938,904	0.126205%	8,803,729	14,679,476
10701	INDEPENDENCE LIGHT & POWER	80,682	0.010845%	756,524	1,261,440
11201	BUENA VISTA COUNTY	529,000	0.071107%	4,960,218	8,270,744
11203	BUENA VISTA COUNTY AGRI	11,620	0.001562%	108,957	181,677
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,771,624	0.238136%	16,611,805	27,698,783
11205	BUENA VISTA COUNTY ASSESSOR	26,632	0.003580%	249,718	416,384
11207	BUENA VISTA CO SOIL & WATER CONS DT	5,627	0.000756%	52,762	87,976
11301	CITY OF SIOUX RAPIDS	14,115	0.001897%	132,354	220,689
11302	CITY OF NEWELL	23,128	0.003109%	216,862	361,599
11303	CITY OF MARATHON	10,286	0.001383%	96,452	160,826
11304	CITY OF REMBRANDT	2,017	0.000271%	18,909	31,529
11306	CITY OF ALTA	32,737	0.004400%	306,964	511,836
11307	CITY OF STORM LAKE	199,835	0.026861%	1,873,773	3,124,358
11318	CITY OF LINN GROVE	2,975	0.000400%	27,898	46,517
11319	CITY OF ALBERT CITY	13,451	0.001808%	126,124	210,302
11321	CITY OF TRUESDALE	378	0.000051%	3,541	5,904
11322	STORM LAKE CEMETERY	3,040	0.000409%	28,507	47,532
11325	CITY OF LAKESIDE	9,282	0.001248%	87,033	145,120
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	93,365	0.012550%	875,447	1,459,733
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,681,555	0.226030%	15,767,265	26,290,583
11535	SIOUX CENTRAL COMM SCH DIST	422,957	0.056853%	3,965,899	6,612,802
11536	NEWELL-FONDA COMM SCH DIST	398,710	0.053593%	3,738,541	6,233,702
11601	BUENA VISTA CO SOLID WASTE COMM	33,543	0.004509%	314,521	524,437
11701	ALTA MUNICIPAL UTILITIES	52,723	0.007087%	494,365	824,311
12201	BUTLER COUNTY	405,992	0.054572%	3,806,819	6,347,550
12203	BUTLER COUNTY AGRI EXTENSION DIST	11,600	0.001559%	108,768	181,361
12206	BUTLER COUNTY SOLID WASTE COMMISSION	19,051	0.002561%	178,632	297,854
12207	BUTLER CO SOIL & WATER CONS DIST	577	0.000077%	5,406	9,014
12301	CITY OF GREENE	20,052	0.002695%	188,021	313,508
12302	CITY OF PARKERSBURG	31,071	0.004176%	291,336	485,779
12303	CITY OF SHELL ROCK	23,894	0.003212%	224,047	373,580
12304	CITY OF ALLISON	20,044	0.002694%	187,948	313,388
12305	CITY OF CLARKSVILLE	25,179	0.003385%	236,094	393,667
12307	CITY OF DUMONT	15,092	0.002029%	141,515	235,965
12309	GREENE PUBLIC LIBRARY	5,909	0.000794%	55,402	92,378
12310	CITY OF APLINGTON	19,866	0.002670%	186,271	310,591
12314	CITY OF NEW HARTFORD	9,849	0.001324%	92,352	153,989
12318	CITY OF AREDALE	568	0.000076%	5,325	8,878
12321	CITY OF BRISTOW	2,031	0.000273%	19,040	31,747

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
2,671,573	6,702	311,391	839,828	1,157,921	143,791	498,795	642,586	930,739
1,635,483	4,103	190,627	514,125	708,855	88,026	305,352	393,378	569,779
3,877,006	9,726	451,893	1,218,764	1,680,383	208,671	723,854	932,525	1,350,695
333,160	836	38,832	104,731	144,399	17,932	62,202	80,134	116,068
2,184,392	5,480	254,606	686,679	946,765	117,570	407,836	525,406	761,012
47,983	120	5,593	15,084	20,797	2,583	8,959	11,542	16,717
7,315,543	18,351	852,679	2,299,692	3,170,722	393,742	1,365,845	1,759,587	2,548,633
109,971	276	12,818	34,570	47,664	5,919	20,532	26,451	38,312
23,235	58	2,708	7,304	10,070	1,251	4,338	5,589	8,095
58,286	146	6,794	18,323	25,263	3,137	10,882	14,019	20,306
95,502	240	11,131	30,022	41,393	5,140	17,831	22,971	33,272
42,476	107	4,951	13,353	18,411	2,286	7,930	10,216	14,798
8,327	21	971	2,618	3,610	448	1,555	2,003	2,901
135,181	339	15,756	42,495	58,590	7,276	25,239	32,515	47,095
825,176	2,070	96,180	259,400	357,650	44,413	154,064	198,477	287,480
12,286	31	1,432	3,862	5,325	661	2,294	2,955	4,280
55,543	139	6,474	17,460	24,073	2,989	10,370	13,359	19,350
1,559	4	182	490	676	84	291	375	543
12,554	31	1,463	3,946	5,440	676	2,344	3,020	4,374
38,328	96	4,467	12,049	16,612	2,063	7,156	9,219	13,353
385,531	967	44,936	121,194	167,097	20,750	71,980	92,730	134,314
6,943,623	17,418	809,329	2,182,776	3,009,523	373,724	1,296,405	1,670,129	2,419,061
1,746,511	4,381	203,568	549,028	756,977	94,002	326,081	420,083	608,460
1,646,387	4,130	191,898	517,553	713,581	88,613	307,388	396,001	573,578
138,509	347	16,144	43,541	60,032	7,455	25,860	33,315	48,255
217,709	546	25,376	68,438	94,360	11,718	40,647	52,365	75,847
1,676,455	4,205	195,403	527,005	726,613	90,231	313,002	403,233	584,054
47,899	120	5,583	15,057	20,760	2,578	8,943	11,521	16,687
78,667	197	9,169	24,729	34,095	4,234	14,687	18,921	27,406
2,381	6	277	748	1,031	128	444	572	829
82,801	208	9,651	26,029	35,888	4,457	15,459	19,916	28,847
128,299	322	14,954	40,332	55,608	6,905	23,954	30,859	44,698
98,666	248	11,500	31,016	42,764	5,310	18,421	23,731	34,374
82,769	208	9,647	26,019	35,874	4,455	15,453	19,908	28,836
103,972	261	12,119	32,684	45,064	5,596	19,412	25,008	36,222
62,321	156	7,264	19,591	27,011	3,354	11,636	14,990	21,712
24,398	61	2,844	7,670	10,575	1,313	4,555	5,868	8,500
82,031	206	9,561	25,787	35,554	4,415	15,315	19,730	28,578
40,670	102	4,740	12,785	17,627	2,189	7,593	9,782	14,169
2,345	6	273	737	1,016	126	438	564	817
8,385	21	977	2,636	3,634	451	1,565	2,016	2,921

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, 2020

Employer ID #	Employer Name	2020 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%)
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	192,843	0.025921%	1,808,207	3,015,033
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	48,857	0.006567%	458,112	763,863
13201	CALHOUN COUNTY	360,944	0.048517%	3,384,426	5,643,245
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	11,574	0.001556%	108,521	180,950
13207	CALHOUN CO SOIL & WATER CONS DIST	1,894	0.000255%	17,759	29,612
13209	TWIN LAKES UTILITIES	8,621	0.001159%	80,831	134,779
13301	CITY OF ROCKWELL CITY	24,985	0.003358%	234,275	390,634
13302	CITY OF MANSON	19,486	0.002619%	182,710	304,654
13303	CITY OF LAKE CITY	34,381	0.004621%	322,374	537,531
13304	CITY OF LOHRVILLE	10,783	0.001449%	101,105	168,583
13307	CITY OF POMEROY	11,825	0.001590%	110,880	184,884
13309	CITY OF FARNHAMVILLE	8,992	0.001209%	84,318	140,593
13310	CITY OF SOMERS	1,920	0.000258%	18,006	30,024
13311	CITY OF JOLLEY	388	0.000052%	3,640	6,070
13312	CITY OF KNIERIM	752	0.000101%	7,048	11,752
13313	CITY OF RINARD	293	0.000039%	2,744	4,575
13314	CITY OF YETTER	1,225	0.000165%	11,489	19,157
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	547,806	0.073635%	5,136,559	8,564,778
14201	CARROLL COUNTY	394,594	0.053040%	3,699,949	6,169,352
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	12,726	0.001711%	119,327	198,968
14206	CARROLL CO SOLID WASTE MGMT COMM	52,628	0.007074%	493,475	822,828
14301	CITY OF DEDHAM	1,359	0.000183%	12,746	21,253
14302	CITY OF CARROLL	284,693	0.038268%	2,669,447	4,451,078
14303	CITY OF TEMPLETON	10,226	0.001375%	95,888	159,885
14304	CITY OF LIDDERDALE	2,620	0.000352%	24,563	40,957
14305	CITY OF BRED A	13,801	0.001855%	129,409	215,778
14308	CITY OF MANNING	41,314	0.005553%	387,387	645,935
14309	CITY OF COON RAPIDS	23,465	0.003154%	220,019	366,863
14310	CITY OF HALBUR	1,682	0.000226%	15,776	26,304
14311	CITY OF GLIDDEN	29,993	0.004032%	281,229	468,926
14312	CITY OF ARCADIA	8,261	0.001110%	77,459	129,157
14314	CITY OF WILLEY	1	0.000000%	10	16
14315	CITY OF RALSTON	1,076	0.000145%	10,091	16,825
14316	CITY OF LANESBORO	1,025	0.000138%	9,614	16,031
14317	THOMAS REST HAVEN	164,033	0.022049%	1,538,070	2,564,602
14318	MANNING MUNICIPAL HOUSING AGENCY	8,348	0.001122%	78,277	130,520
14401	UNION TOWNSHIP - CARROLL COUNTY	2,138	0.000287%	20,045	33,424
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,117,715	0.150240%	10,480,364	17,475,122
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	282,278	0.037943%	2,646,804	4,413,323
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	233,951	0.031447%	2,193,663	3,657,749
14601	REGION XII COUNCIL OF GOVT	182,294	0.024503%	1,709,299	2,850,111

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
796,302	1,998	92,815	250,323	345,136	42,859	148,673	191,532	277,421
201,744	506	23,515	63,420	87,441	10,858	37,667	48,525	70,285
1,490,441	3,739	173,721	468,531	645,991	80,220	278,272	358,492	519,249
47,791	120	5,570	15,023	20,713	2,572	8,923	11,495	16,650
7,821	20	912	2,459	3,391	421	1,460	1,881	2,725
35,597	89	4,149	11,190	15,428	1,916	6,646	8,562	12,401
103,171	259	12,025	32,432	44,716	5,553	19,262	24,815	35,943
80,462	202	9,378	25,294	34,874	4,331	15,023	19,354	28,032
141,968	356	16,547	44,629	61,532	7,641	26,506	34,147	49,460
44,525	112	5,190	13,997	19,299	2,396	8,313	10,709	15,512
48,830	122	5,691	15,350	21,163	2,628	9,117	11,745	17,012
37,132	93	4,328	11,673	16,094	1,999	6,933	8,932	12,936
7,930	20	924	2,493	3,437	427	1,480	1,907	2,763
1,603	4	187	504	695	86	299	385	559
3,104	8	362	976	1,346	167	579	746	1,081
1,208	3	141	380	524	65	226	291	421
5,060	13	590	1,591	2,194	272	945	1,217	1,763
2,262,049	5,674	263,658	711,091	980,423	121,750	422,335	544,085	788,066
1,629,392	4,087	189,917	512,211	706,215	87,698	304,215	391,913	567,657
52,550	132	6,125	16,519	22,776	2,828	9,811	12,639	18,308
217,318	545	25,330	68,315	94,190	11,697	40,574	52,271	75,710
5,613	14	654	1,765	2,433	302	1,048	1,350	1,956
1,175,577	2,949	137,022	369,551	509,522	63,273	219,486	282,759	409,555
42,227	106	4,922	13,274	18,302	2,273	7,884	10,157	14,711
10,817	27	1,261	3,400	4,688	582	2,020	2,602	3,769
56,989	143	6,643	17,915	24,701	3,067	10,640	13,707	19,854
170,598	428	19,884	53,629	73,941	9,182	31,851	41,033	59,434
96,892	243	11,293	30,459	41,995	5,215	18,090	23,305	33,756
6,947	17	810	2,184	3,011	374	1,297	1,671	2,420
123,848	311	14,435	38,933	53,679	6,666	23,123	29,789	43,147
34,112	86	3,976	10,723	14,785	1,836	6,369	8,205	11,884
4	-	1	1	2	-	1	1	1
4,444	11	518	1,397	1,926	239	830	1,069	1,548
4,234	11	493	1,331	1,835	228	790	1,018	1,475
677,339	1,699	78,949	212,926	293,574	36,456	126,462	162,918	235,975
34,472	86	4,018	10,836	14,940	1,855	6,436	8,291	12,009
8,828	22	1,029	2,775	3,826	475	1,648	2,123	3,075
4,615,366	11,578	537,954	1,450,872	2,000,404	248,411	861,709	1,110,120	1,607,929
1,165,606	2,924	135,860	366,416	505,200	62,736	217,624	280,360	406,081
966,050	2,423	112,600	303,685	418,708	51,995	180,366	232,361	336,558
752,745	1,888	87,738	236,631	326,257	40,515	140,541	181,056	262,246

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
14603	REGION XII REGIONAL HOUSING AUTH	26,791	0.003601%	251,209	418,869
14701	COON RAPIDS MUNICIPAL UTILITIES	79,492	0.010685%	745,366	1,242,834
15201	CASS COUNTY	352,969	0.047445%	3,309,647	5,518,558
15203	CASS COUNTY AGRI	14,372	0.001932%	134,763	224,706
15205	CASS COUNTY MEMORIAL HOSPITAL	2,100,053	0.282283%	19,691,353	32,833,670
15301	CITY OF WIOTA	1,048	0.000141%	9,825	16,383
15302	CITY OF ATLANTIC	128,875	0.017323%	1,208,407	2,014,916
15303	CITY OF MARNE	441	0.000059%	4,130	6,887
15305	CITY OF ANITA	15,767	0.002119%	147,842	246,513
15306	CITY OF GRISWOLD	21,695	0.002916%	203,427	339,197
15309	CITY OF LEWIS	10,543	0.001417%	98,862	164,844
15310	CITY OF CUMBERLAND	8,565	0.001151%	80,314	133,917
15311	CITY OF MASSENA	12,289	0.001652%	115,225	192,128
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,028,972	0.138311%	9,648,252	16,087,646
15543	GRISWOLD COMM SCH DIST NO 4	342,706	0.046066%	3,213,420	5,358,106
15601	SOUTHWEST IOWA PLANNING COUNCIL	242,690	0.032622%	2,275,605	3,794,380
15701	ATLANTIC LIGHT & WATER DEPT	189,534	0.025477%	1,777,180	2,963,297
15702	ANITA MUNICIPAL UTILITIES	18,893	0.002540%	177,154	295,389
16201	CEDAR COUNTY	442,234	0.059444%	4,146,654	6,914,196
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	15,550	0.002090%	145,802	243,113
16301	CITY OF BENNETT	7,173	0.000964%	67,256	112,144
16302	CITY OF STANWOOD	11,802	0.001586%	110,658	184,513
16303	CITY OF TIPTON	146,057	0.019633%	1,369,521	2,283,560
16304	CITY OF WEST BRANCH	67,038	0.009011%	628,592	1,048,123
16305	CITY OF DURANT	35,638	0.004790%	334,162	557,187
16306	CITY OF MECHANICSVILLE	18,118	0.002435%	169,890	283,276
16307	CITY OF CLARENCE	17,196	0.002311%	161,236	268,848
16308	CITY OF LOWDEN	13,319	0.001790%	124,884	208,233
16542	TIPTON COMM SCH DIST	616,944	0.082928%	5,784,833	9,645,720
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	568,688	0.076441%	5,332,354	8,891,250
16545	BENNETT COMM SCH DIST	74,550	0.010021%	699,024	1,165,564
16547	DURANT COMMUNITY SCHOOL DISTRICT	442,292	0.059452%	4,147,198	6,915,102
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	520,277	0.069934%	4,878,427	8,134,365
16701	DURANT MUNIC ELEC PLT	29,846	0.004012%	279,857	466,637
17201	CERRO GORDO COUNTY	947,303	0.127334%	8,882,475	14,810,777
17203	CERRO GORDO CO AGRI EXT	14,760	0.001984%	138,400	230,770
17204	CERRO GORDO CO. ASSESSOR	26,124	0.003511%	244,951	408,435
17205	CERRO GORDO CITY ASSESSORS OFFICE	23,593	0.003171%	221,226	368,876
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	6,299	0.000847%	59,066	98,488
17301	CITY OF PLYMOUTH	7,854	0.001056%	73,648	122,801
17302	CITY OF MASON CITY	869,196	0.116835%	8,150,105	13,589,612

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
110,628	278	12,894	34,777	47,949	5,954	20,655	26,609	38,541
328,246	823	38,259	103,186	142,268	17,667	61,285	78,952	114,356
1,457,510	3,656	169,883	458,178	631,717	78,447	272,124	350,571	507,776
59,347	149	6,917	18,656	25,722	3,194	11,080	14,274	20,676
8,671,722	21,753	1,010,751	2,726,016	3,758,520	466,735	1,619,049	2,085,784	3,021,107
4,327	11	504	1,360	1,875	233	808	1,041	1,507
532,161	1,335	62,027	167,288	230,650	28,642	99,357	127,999	185,397
1,819	5	212	572	789	98	340	438	634
65,107	163	7,589	20,467	28,219	3,504	12,156	15,660	22,682
89,586	225	10,442	28,162	38,829	4,822	16,726	21,548	31,210
43,537	109	5,075	13,686	18,870	2,343	8,129	10,472	15,168
35,369	89	4,122	11,118	15,329	1,904	6,604	8,508	12,322
50,743	127	5,914	15,951	21,992	2,731	9,474	12,205	17,678
4,248,918	10,659	495,242	1,335,677	1,841,578	228,688	793,292	1,021,980	1,480,264
1,415,133	3,550	164,944	444,857	613,351	76,166	264,212	340,378	493,013
1,002,136	2,514	116,806	315,028	434,348	53,938	187,103	241,041	349,130
782,638	1,963	91,222	246,028	339,213	42,124	146,122	188,246	272,660
78,015	196	9,093	24,525	33,814	4,199	14,566	18,765	27,179
1,826,113	4,581	212,846	574,051	791,478	98,286	340,943	439,229	636,192
64,209	161	7,484	20,184	27,829	3,456	11,988	15,444	22,369
29,618	74	3,452	9,311	12,837	1,594	5,530	7,124	10,319
48,732	122	5,680	15,319	21,121	2,623	9,098	11,721	16,978
603,113	1,513	70,297	189,593	261,403	32,461	112,604	145,065	210,116
276,821	694	32,265	87,020	119,979	14,899	51,684	66,583	96,440
147,159	369	17,152	46,261	63,782	7,920	27,475	35,395	51,268
74,816	188	8,720	23,519	32,427	4,027	13,969	17,996	26,065
71,006	178	8,276	22,321	30,775	3,822	13,257	17,079	24,737
54,996	138	6,410	17,289	23,837	2,960	10,268	13,228	19,160
2,547,537	6,391	296,934	800,836	1,104,161	137,115	475,637	612,752	887,527
2,348,274	5,891	273,708	738,196	1,017,795	126,390	438,433	564,823	818,106
307,838	772	35,881	96,771	133,424	16,569	57,475	74,044	107,246
1,826,352	4,581	212,874	574,126	791,581	98,299	340,988	439,287	636,276
2,148,372	5,389	250,408	675,356	931,153	115,631	401,111	516,742	748,463
123,244	309	14,365	38,743	53,417	6,633	23,010	29,643	42,936
3,911,684	9,813	455,935	1,229,665	1,695,413	210,537	730,329	940,866	1,362,776
60,949	153	7,104	19,160	26,417	3,280	11,379	14,659	21,234
107,872	271	12,573	33,910	46,754	5,806	20,140	25,946	37,581
97,424	244	11,355	30,626	42,225	5,244	18,190	23,434	33,941
26,012	65	3,032	8,177	11,274	1,400	4,857	6,257	9,062
32,433	81	3,780	10,196	14,057	1,746	6,055	7,801	11,299
3,589,161	9,004	418,342	1,128,278	1,555,624	193,178	670,112	863,290	1,250,414

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, 2020

Employer ID #	Employer Name	2020 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%)
17303	CITY OF CLEAR LAKE	184,833	0.024845%	1,733,108	2,889,811
17305	CITY OF THORNTON	11,557	0.001553%	108,365	180,689
17306	CITY OF MESERVEY	1,981	0.000266%	18,575	30,973
17308	CITY OF ROCKWELL	12,790	0.001719%	119,924	199,963
17310	CITY OF DOUGHERTY	684	0.000092%	6,410	10,689
17312	CLEAR LAKE SANITARY DISTRICT	56,780	0.007632%	532,407	887,743
17313	CITY OF ROCK FALLS	969	0.000130%	9,091	15,158
17315	ROCKWELL PUB LIBRARY	3,320	0.000446%	31,134	51,914
17316	CITY OF VENTURA	20,331	0.002733%	190,640	317,876
17318	MESERVEY PUB LIBRARY	1,313	0.000176%	12,310	20,526
17320	CITY OF SWALEDALE	4,696	0.000631%	44,033	73,421
17326	SWALEDALE PUBLIC LIBRARY	850	0.000114%	7,971	13,290
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,975,398	0.399944%	27,899,112	46,519,415
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	892,447	0.119960%	8,368,117	13,953,128
17556	NORTH IOWA AREA COMMUNITY COLLEGE	783,733	0.105347%	7,348,747	12,253,416
17602	NORTH IA AREA COUNCIL OF GOV'TS	128,074	0.017215%	1,200,895	2,002,391
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	26,573	0.003572%	249,161	415,455
17607	LANDFILL OF NORTH IOWA	71,608	0.009625%	671,435	1,119,561
17608	ELDERBRIDGE AGENCY ON AGING	146,700	0.019719%	1,375,544	2,293,603
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	834,860	0.112219%	7,828,146	13,052,773
18201	CHEROKEE COUNTY	335,229	0.045061%	3,143,308	5,241,201
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	13,188	0.001773%	123,661	206,194
18206	CHEROKEE CO SOIL & WATER CONS DIST	1,137	0.000153%	10,665	17,783
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	21,205	0.002850%	198,826	331,526
18301	CITY OF CLEGHORN	3,408	0.000458%	31,954	53,281
18302	CITY OF CHEROKEE	118,865	0.015977%	1,114,546	1,858,411
18303	CITY OF WASHTA	4,236	0.000569%	39,716	66,223
18305	CITY OF MERIDEN	2,163	0.000291%	20,279	33,814
18306	CITY OF MARCUS	19,252	0.002588%	180,515	300,993
18308	CITY OF LARRABEE	1,645	0.000221%	15,429	25,726
18309	CITY OF AURELIA	29,790	0.004004%	279,330	465,759
18310	CITY OF QUIMBY	6,884	0.000925%	64,551	107,634
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	676,800	0.090973%	6,346,079	10,581,551
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	246,478	0.033131%	2,311,126	3,853,607
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	39,462	0.005304%	370,017	616,972
19201	CHICKASAW COUNTY	335,159	0.045051%	3,142,648	5,240,100
19203	CHICKASAW COUNTY AGRI	11,331	0.001523%	106,242	177,149
19206	CHICKASAW CO SOIL & WATER CONS DIST	910	0.000122%	8,532	14,226
19301	CITY OF FREDERICKSBURG	28,259	0.003798%	264,973	441,820
19302	CITY OF LAWLER	9,405	0.001264%	88,186	147,042
19303	CITY OF NASHUA	20,973	0.002819%	196,655	327,906

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
763,230	1,915	88,960	239,927	330,802	41,079	142,498	183,577	265,899
47,722	120	5,562	15,002	20,684	2,569	8,910	11,479	16,626
8,180	21	953	2,572	3,546	440	1,527	1,967	2,850
52,812	132	6,156	16,602	22,890	2,843	9,860	12,703	18,399
2,823	7	329	887	1,223	152	527	679	983
234,462	588	27,328	73,705	101,621	12,619	43,775	56,394	81,683
4,003	10	467	1,258	1,735	215	747	962	1,395
13,711	34	1,598	4,310	5,942	738	2,560	3,298	4,777
83,954	211	9,785	26,392	36,388	4,519	15,675	20,194	29,249
5,421	14	632	1,704	2,350	292	1,012	1,304	1,889
19,391	49	2,260	6,096	8,405	1,044	3,620	4,664	6,756
3,510	9	409	1,103	1,521	189	655	844	1,223
12,286,273	30,821	1,432,052	3,862,276	5,325,149	661,280	2,293,902	2,955,182	4,280,366
3,685,170	9,244	429,533	1,158,459	1,597,236	198,346	688,038	886,384	1,283,862
3,236,257	8,118	377,209	1,017,340	1,402,667	174,184	604,224	778,408	1,127,467
528,853	1,327	61,642	166,249	229,218	28,464	98,739	127,203	184,245
109,726	275	12,789	34,493	47,557	5,906	20,486	26,392	38,227
295,688	742	34,465	92,952	128,159	15,915	55,206	71,121	103,014
605,765	1,520	70,606	190,426	262,552	32,604	113,099	145,703	211,040
3,447,376	8,648	401,816	1,083,707	1,494,171	185,547	643,641	829,188	1,201,018
1,384,257	3,472	161,345	435,151	599,968	74,504	258,447	332,951	482,256
54,458	137	6,347	17,119	23,603	2,931	10,168	13,099	18,972
4,697	12	547	1,476	2,035	253	877	1,130	1,636
87,560	220	10,206	27,525	37,951	4,713	16,348	21,061	30,505
14,072	35	1,640	4,424	6,099	757	2,627	3,384	4,902
490,826	1,231	57,209	154,295	212,735	26,418	91,639	118,057	170,997
17,490	44	2,039	5,498	7,581	941	3,266	4,207	6,093
8,931	22	1,041	2,807	3,870	481	1,667	2,148	3,111
79,496	199	9,266	24,990	34,455	4,279	14,842	19,121	27,695
6,795	17	792	2,136	2,945	366	1,269	1,635	2,367
123,012	309	14,338	38,670	53,317	6,621	22,967	29,588	42,856
28,427	71	3,313	8,936	12,320	1,530	5,307	6,837	9,904
2,794,700	7,011	325,742	878,534	1,211,287	150,418	521,783	672,201	973,635
1,017,779	2,553	118,629	319,946	441,128	54,780	190,024	244,804	354,580
162,949	409	18,993	51,224	70,626	8,770	30,423	39,193	56,769
1,383,966	3,472	161,311	435,059	599,842	74,489	258,393	332,882	482,155
46,787	117	5,453	14,708	20,278	2,518	8,735	11,253	16,300
3,757	9	438	1,181	1,628	202	701	903	1,309
116,689	293	13,601	36,682	50,576	6,281	21,786	28,067	40,653
38,835	97	4,527	12,208	16,832	2,090	7,251	9,341	13,530
86,603	217	10,094	27,224	37,535	4,661	16,169	20,830	30,171

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, 2020

Employer ID #	Employer Name	2020 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%)
19304	CITY OF NEW HAMPTON	130,708	0.017569%	1,225,598	2,043,581
19306	CITY OF ALTA VISTA	7,252	0.000975%	68,003	113,389
19308	CITY OF NORTH WASHINGTON	278	0.000037%	2,603	4,340
19309	CITY OF BASSETT	354	0.000048%	3,320	5,535
19311	CITY OF IONIA	5,163	0.000694%	48,410	80,719
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	431,096	0.057947%	4,042,214	6,740,050
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	672,754	0.090430%	6,308,143	10,518,297
20201	CLARKE COUNTY	257,846	0.034659%	2,417,714	4,031,334
20203	CLARKE COUNTY AGRI EXT DIST	10,842	0.001457%	101,663	169,515
20204	CLARKE COUNTY HOSPITAL	876,385	0.117801%	8,217,511	13,702,006
20301	CITY OF OSCEOLA	105,913	0.014236%	993,101	1,655,912
20302	CITY OF MURRAY	11,779	0.001583%	110,450	184,166
20303	CITY OF WOODBURN	694	0.000093%	6,506	10,848
20306	CITY OF WELDON	932	0.000125%	8,736	14,567
20536	MURRAY COMM SCH DIST	207,425	0.027881%	1,944,943	3,243,028
20539	CLARKE COMMUNITY SCHOOL DISTRICT	916,864	0.123242%	8,597,062	14,334,876
21201	CLAY COUNTY	391,303	0.052598%	3,669,093	6,117,902
21203	CLAY COUNTY AG EXTENSION SERVICE	15,612	0.002098%	146,384	244,082
21207	IOWA LAKES REGIONAL WATER	159,923	0.021496%	1,499,531	2,500,342
21208	CLAY CO SOIL & WATER CONS DIST	10	0.000001%	97	162
21301	CITY OF EVERLY	25,948	0.003488%	243,302	405,686
21302	SPENCER HOSPITAL	2,294,831	0.308464%	21,517,707	35,878,960
21303	CITY OF SPENCER	326,815	0.043930%	3,064,414	5,109,652
21304	CITY OF ROYAL	6,346	0.000853%	59,501	99,212
21307	CITY OF PETERSON	8,645	0.001162%	81,059	135,160
21308	CITY OF WEBB	1,397	0.000188%	13,101	21,845
21309	CITY OF DICKENS	1,998	0.000269%	18,732	31,235
21310	CITY OF FOSTORIA	1,510	0.000203%	14,160	23,611
21312	WEBB PUBLIC LIBRARY	338	0.000045%	3,169	5,284
21313	CITY OF GREENVILLE	73	0.000010%	682	1,136
21314	CITY OF ROSSIE	44	0.000006%	410	684
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,487,524	0.199949%	13,947,916	23,256,973
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	103,837	0.013957%	973,635	1,623,454
21602	NORTHWEST IA PLAN & DEVELOPMENT	65,240	0.008769%	611,726	1,020,002
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	26,405	0.003549%	247,585	412,828
21701	SPENCER MUNICIPAL UTILITIES	299,681	0.040282%	2,809,993	4,685,425
22201	CLAYTON COUNTY	368,810	0.049574%	3,458,178	5,766,220
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	14,038	0.001887%	131,627	219,477
22207	CLAYTON CO SOIL & WATER CONS DIST	2,877	0.000387%	26,980	44,986
22301	CITY OF FARMERSBURG	4,379	0.000589%	41,056	68,458
22302	CITY OF GUTTENBERG	60,355	0.008113%	565,928	943,638

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
539,731	1,354	62,910	169,668	233,932	29,050	100,770	129,820	188,035
29,947	75	3,491	9,414	12,980	1,612	5,591	7,203	10,433
1,146	3	134	360	497	62	214	276	399
1,462	4	170	460	634	79	273	352	509
21,319	53	2,485	6,702	9,240	1,147	3,980	5,127	7,427
1,780,119	4,466	207,486	559,593	771,545	95,811	332,356	428,167	620,169
2,777,994	6,969	323,795	873,282	1,204,046	149,519	518,664	668,183	967,814
1,064,718	2,671	124,100	334,702	461,473	57,306	198,788	256,094	370,933
44,771	112	5,218	14,074	19,404	2,410	8,359	10,769	15,597
3,618,846	9,078	421,802	1,137,609	1,568,489	194,776	675,655	870,431	1,260,755
437,344	1,097	50,976	137,482	189,555	23,539	81,654	105,193	152,365
48,640	122	5,669	15,290	21,081	2,618	9,081	11,699	16,946
2,865	7	334	901	1,242	154	535	689	998
3,847	10	448	1,209	1,667	207	718	925	1,340
856,518	2,149	99,833	269,252	371,234	46,100	159,916	206,016	298,399
3,785,993	9,497	441,284	1,190,153	1,640,934	203,772	706,862	910,634	1,318,987
1,615,803	4,053	188,333	507,939	700,325	86,967	301,678	388,645	562,923
64,465	162	7,514	20,265	27,941	3,470	12,036	15,506	22,459
660,367	1,657	76,970	207,591	286,218	35,543	123,293	158,836	230,063
43	-	5	13	18	2	8	10	15
107,146	269	12,489	33,682	46,440	5,767	20,005	25,772	37,328
9,476,015	23,771	1,104,497	2,978,852	4,107,120	510,025	1,769,214	2,279,239	3,301,312
1,349,513	3,385	157,295	424,229	584,909	72,634	251,960	324,594	470,152
26,203	66	3,054	8,237	11,357	1,410	4,892	6,302	9,129
35,697	90	4,161	11,222	15,473	1,921	6,665	8,586	12,436
5,769	14	672	1,814	2,500	311	1,077	1,388	2,010
8,249	21	962	2,593	3,576	444	1,540	1,984	2,874
6,236	16	727	1,960	2,703	336	1,164	1,500	2,173
1,395	4	163	439	606	75	261	336	486
300	1	35	94	130	16	56	72	105
181	-	21	57	78	10	34	44	63
6,142,414	15,408	715,942	1,930,911	2,662,261	330,601	1,146,816	1,477,417	2,139,932
428,772	1,076	49,976	134,787	185,839	23,078	80,054	103,132	149,378
269,393	676	31,400	84,686	116,762	14,499	50,297	64,796	93,853
109,032	274	12,708	34,275	47,257	5,868	20,357	26,225	37,985
1,237,471	3,104	144,236	389,008	536,348	66,604	231,041	297,645	431,118
1,522,920	3,820	177,507	478,741	660,068	81,968	284,336	366,304	530,564
57,966	145	6,756	18,222	25,123	3,120	10,823	13,943	20,195
11,881	30	1,385	3,735	5,150	639	2,218	2,857	4,139
18,080	45	2,107	5,684	7,836	973	3,376	4,349	6,299
249,225	625	29,049	78,346	108,020	13,414	46,531	59,945	86,826

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, 2020

Employer ID #	Employer Name	2020 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%)
22303	CITY OF STRAWBERRY POINT	22,008	0.002958%	206,360	344,088
22305	CITY OF LUANA	7,324	0.000985%	68,676	114,512
22306	CITY OF ELKADER	32,664	0.004391%	306,277	510,691
22308	CITY OF MONONA	26,339	0.003540%	246,973	411,807
22309	CITY OF MCGREGOR	24,837	0.003339%	232,890	388,324
22311	CITY OF GARNAVILLO	16,514	0.002220%	154,849	258,197
22312	CITY OF MARQUETTE	18,657	0.002508%	174,939	291,696
22313	CITY OF VOLGA	6,680	0.000898%	62,634	104,437
22316	CITY OF ST OLAF	1,708	0.000230%	16,014	26,701
22319	CITY OF OSTERDOCK	27	0.000004%	253	422
22320	CITY OF ELKPORT	74	0.000010%	693	1,156
22323	CITY OF NORTH BUENA VISTA	316	0.000043%	2,965	4,944
22324	GUTTENBERG MUNIC HOSP	741,877	0.099721%	6,956,279	11,599,008
22327	CITY OF CLAYTON	1,234	0.000166%	11,575	19,300
22329	CITY OF GARBER	392	0.000053%	3,680	6,136
22402	CASS TOWNSHIP - CLAYTON COUNTY	566	0.000076%	5,311	8,855
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	543,982	0.073121%	5,100,703	8,504,992
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	289,054	0.038854%	2,710,343	4,519,268
22569	STARMONT COMMUNITY SCHOOL DISTRICT	399,683	0.053724%	3,747,667	6,248,918
22601	AEA 1 - KEYSTONE	1,376,371	0.185008%	12,905,675	21,519,124
22701	MCGREGOR MUNICIPAL UTILITIES	15,285	0.002055%	143,324	238,981
23201	CLINTON COUNTY	699,148	0.093977%	6,555,627	10,930,955
23203	CLINTON CO ASSESSOR'S OFFICE	36,950	0.004967%	346,466	577,702
23204	CLINTON COUNTY AGRI	13,987	0.001880%	131,148	218,678
23206	CLINTON CO SOIL & WATER CONS DISTRICT	234	0.000031%	2,191	3,653
23301	CITY OF WHEATLAND	15,422	0.002073%	144,608	241,121
23303	CITY OF DEWITT	141,181	0.018977%	1,323,799	2,207,323
23306	CITY OF CHARLOTTE	4,910	0.000660%	46,035	76,759
23307	CITY OF CLINTON	530,635	0.071326%	4,975,550	8,296,310
23310	CITY OF LOST NATION	5,484	0.000737%	51,419	85,737
23311	CITY OF GOOSE LAKE	3,377	0.000454%	31,665	52,799
23312	CITY OF GRAND MOUND	10,650	0.001432%	99,862	166,511
23313	CITY OF CALAMUS	5,566	0.000748%	52,188	87,018
23315	CITY OF DELMAR	7,793	0.001047%	73,069	121,836
23316	CITY OF CAMANCHE	54,169	0.007281%	507,924	846,921
23318	CITY OF TORONTO	255	0.000034%	2,390	3,985
23319	CITY OF WELTON	1,459	0.000196%	13,684	22,818
23320	CITY OF LOW MOOR	2,552	0.000343%	23,931	39,902
23321	CITY OF ANDOVER	566	0.000076%	5,311	8,855
23322	CALAMUS PUB LIBRARY	508	0.000068%	4,764	7,943
23328	CITY OF CLINTON IA HOUSING AUTH	64,102	0.008616%	601,061	1,002,219

See notes to Schedules.

Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
90,877	228	10,592	28,568	39,388	4,891	16,967	21,858	31,660	
30,244	76	3,525	9,507	13,108	1,628	5,647	7,275	10,537	
134,879	338	15,721	42,400	58,459	7,260	25,182	32,442	46,990	
108,763	273	12,677	34,190	47,140	5,854	20,306	26,160	37,891	
102,561	257	11,954	32,241	44,452	5,520	19,149	24,669	35,731	
68,193	171	7,948	21,437	29,556	3,670	12,732	16,402	23,757	
77,040	193	8,980	24,218	33,391	4,146	14,384	18,530	26,840	
27,583	69	3,215	8,671	11,955	1,485	5,150	6,635	9,609	
7,052	18	822	2,217	3,057	380	1,317	1,697	2,457	
111	-	13	35	48	6	21	27	39	
305	1	36	96	133	16	57	73	106	
1,306	3	152	411	566	70	244	314	455	
3,063,422	7,685	357,064	963,008	1,327,757	164,882	571,955	736,837	1,067,253	
5,097	13	594	1,602	2,209	274	952	1,226	1,776	
1,621	4	189	509	702	87	303	390	565	
2,339	6	273	735	1,014	126	437	563	815	
2,246,259	5,635	261,817	706,127	973,579	120,900	419,387	540,287	782,565	
1,193,587	2,994	139,121	375,212	517,327	64,242	222,848	287,090	415,829	
1,650,406	4,140	192,367	518,817	715,324	88,829	308,138	396,967	574,978	
5,683,430	14,257	662,444	1,786,626	2,463,327	305,897	1,061,122	1,367,019	1,980,028	
63,117	158	7,357	19,841	27,356	3,397	11,784	15,181	21,989	
2,886,982	7,242	336,498	907,543	1,251,283	155,385	539,012	694,397	1,005,784	
152,577	383	17,784	47,964	66,131	8,212	28,487	36,699	53,156	
57,755	145	6,732	18,156	25,033	3,109	10,783	13,892	20,121	
965	2	112	303	417	52	180	232	336	
63,683	160	7,423	20,019	27,602	3,428	11,890	15,318	22,186	
582,978	1,462	67,950	183,263	252,675	31,377	108,845	140,222	203,101	
20,273	51	2,363	6,373	8,787	1,091	3,785	4,876	7,063	
2,191,144	5,497	255,393	688,801	949,691	117,933	409,096	527,029	763,364	
22,644	57	2,639	7,118	9,814	1,219	4,228	5,447	7,889	
13,945	35	1,625	4,384	6,044	751	2,604	3,355	4,858	
43,977	110	5,126	13,825	19,061	2,367	8,211	10,578	15,321	
22,982	58	2,679	7,225	9,962	1,237	4,291	5,528	8,007	
32,178	81	3,751	10,115	13,947	1,732	6,008	7,740	11,210	
223,681	561	26,072	70,316	96,949	12,039	41,762	53,801	77,927	
1,052	3	123	331	457	57	197	254	367	
6,026	15	702	1,894	2,611	324	1,125	1,449	2,100	
10,539	26	1,228	3,313	4,567	567	1,968	2,535	3,672	
2,339	6	273	735	1,014	126	437	563	815	
2,098	5	245	659	909	113	392	505	731	
264,697	664	30,852	83,209	114,725	14,247	49,420	63,667	92,217	

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, 2020

Employer ID #	Employer Name	2020 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%)
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	613,562	0.082473%	5,753,121	9,592,844
23570	CALAMUS WHEATLAND CSD	332,418	0.044683%	3,116,951	5,197,253
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,457,317	0.330305%	23,041,268	38,419,369
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	1,011,246	0.135929%	9,482,047	15,810,513
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	544,545	0.073196%	5,105,980	8,513,791
23577	DELWOOD COMM SCH DIST	135,116	0.018162%	1,266,931	2,112,500
23602	CLINTON CO AREA SOLID WASTE AGCY	29,532	0.003970%	276,914	461,730
23701	ELWOOD COMMUNITY SANITARY DISTRICT	96	0.000013%	903	1,505
24201	CRAWFORD COUNTY	511,480	0.068752%	4,795,942	7,996,829
24203	CRAWFORD COUNTY AGRI	10,323	0.001388%	96,791	161,390
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,408,363	0.189308%	13,205,653	22,019,312
24301	CITY OF DENISON	154,960	0.020829%	1,452,999	2,422,754
24302	CITY OF WESTSIDE	5,553	0.000746%	52,070	86,823
24303	CITY OF MANILLA	34,311	0.004612%	321,720	536,441
24305	CITY OF CHARTER OAK	10,222	0.001374%	95,844	159,813
24306	CITY OF DOW CITY	12,560	0.001688%	117,774	196,379
24307	CITY OF VAIL	5,336	0.000717%	50,033	83,427
24308	CITY OF DELOIT	4,473	0.000601%	41,941	69,933
24310	CITY OF SCHLESWIG	11,166	0.001501%	104,697	174,574
24311	CITY OF ARION	227	0.000030%	2,124	3,542
24312	CITY OF RICKETTS	1,854	0.000249%	17,382	28,982
24315	CITY OF KIRON	3,984	0.000536%	37,359	62,292
24316	CITY OF BUCK GROVE	113	0.000015%	1,062	1,771
24317	CITY OF ASPINWALL	99	0.000013%	929	1,550
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,550,425	0.208404%	14,537,715	24,240,413
24539	SCHLESWIG COMM SCH DIST	135,736	0.018245%	1,272,743	2,122,191
24540	AR WE VA COMM SCH DIST	147,702	0.019854%	1,384,944	2,309,277
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	154,757	0.020802%	1,451,090	2,419,570
24701	DENISON MUNICIPAL UTILITIES	178,373	0.023976%	1,672,530	2,788,803
25201	DALLAS COUNTY	983,568	0.132208%	9,222,520	15,377,774
25203	DALLAS COUNTY AGRI	26,864	0.003611%	251,896	420,015
25204	DALLAS COUNTY HOSPITAL	513,972	0.069087%	4,819,308	8,035,790
25301	CITY OF WOODWARD	28,185	0.003789%	264,280	440,665
25302	CITY OF DAWSON	1,551	0.000209%	14,547	24,257
25303	CITY OF MINBURN	9,158	0.001231%	85,873	143,186
25304	CITY OF REDFIELD	18,522	0.002490%	173,673	289,584
25305	CITY OF VAN METER	27,015	0.003631%	253,310	422,373
25306	CITY OF DALLAS CENTER	36,998	0.004973%	346,918	578,456
25308	CITY OF PERRY	193,250	0.025976%	1,812,028	3,021,404
25311	CITY OF DEXTER	12,489	0.001679%	117,100	195,254
25312	CITY OF ADEL	97,733	0.013137%	916,403	1,528,025

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
2,533,572	6,356	295,306	796,446	1,098,108	136,364	473,029	609,393	882,661
1,372,650	3,443	159,992	431,502	594,937	73,880	256,280	330,160	478,212
10,146,964	25,454	1,182,701	3,189,769	4,397,924	546,137	1,894,484	2,440,621	3,535,061
4,175,725	10,475	486,710	1,312,668	1,809,853	224,749	779,626	1,004,375	1,454,764
2,248,583	5,641	262,088	706,858	974,587	121,025	419,820	540,845	783,375
557,934	1,400	65,031	175,390	241,821	30,029	104,169	134,198	194,376
121,948	306	14,214	38,335	52,855	6,564	22,768	29,332	42,485
398	1	46	125	172	21	74	95	139
2,112,048	5,298	246,174	663,937	915,409	113,676	394,329	508,005	735,808
42,625	107	4,968	13,399	18,474	2,294	7,958	10,252	14,850
5,815,535	14,589	677,842	1,828,154	2,520,585	313,008	1,085,786	1,398,794	2,026,051
639,875	1,605	74,582	201,149	277,336	34,440	119,468	153,908	222,924
22,931	58	2,673	7,208	9,939	1,234	4,281	5,515	7,989
141,680	355	16,514	44,538	61,407	7,626	26,452	34,078	49,359
42,208	106	4,920	13,268	18,294	2,272	7,880	10,152	14,705
51,866	130	6,045	16,304	22,479	2,792	9,684	12,476	18,069
22,034	55	2,568	6,926	9,549	1,186	4,114	5,300	7,676
18,470	46	2,153	5,806	8,005	994	3,448	4,442	6,435
46,107	116	5,374	14,494	19,984	2,482	8,608	11,090	16,063
936	2	109	294	405	50	175	225	326
7,655	19	892	2,406	3,317	412	1,429	1,841	2,667
16,452	41	1,918	5,172	7,131	885	3,072	3,957	5,732
468	1	55	147	203	25	87	112	163
409	1	48	129	178	22	76	98	143
6,402,151	16,060	746,216	2,012,561	2,774,837	344,581	1,195,310	1,539,891	2,230,420
560,493	1,406	65,329	176,195	242,930	30,167	104,647	134,814	195,268
609,905	1,530	71,089	191,728	264,347	32,827	113,872	146,699	212,482
639,034	1,603	74,484	200,885	276,972	34,395	119,311	153,706	222,631
736,553	1,848	85,850	231,540	319,238	39,643	137,518	177,161	256,605
4,061,434	10,188	473,389	1,276,740	1,760,317	218,597	758,288	976,885	1,414,947
110,930	278	12,930	34,872	48,080	5,971	20,711	26,682	38,647
2,122,338	5,324	247,374	667,172	919,870	114,230	396,250	510,480	739,393
116,384	292	13,565	36,586	50,443	6,264	21,729	27,993	40,547
6,406	16	747	2,014	2,777	345	1,196	1,541	2,232
37,817	95	4,408	11,888	16,391	2,035	7,061	9,096	13,175
76,482	192	8,915	24,043	33,150	4,116	14,280	18,396	26,645
111,553	280	13,002	35,068	48,350	6,004	20,827	26,831	38,864
152,776	383	17,807	48,026	66,216	8,223	28,524	36,747	53,225
797,985	2,002	93,011	250,852	345,865	42,950	148,987	191,937	278,007
51,569	129	6,011	16,211	22,351	2,776	9,628	12,404	17,966
403,568	1,012	47,039	126,864	174,915	21,721	75,348	97,069	140,597

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, 2020

Employer ID #	Employer Name	2020 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%)
25314	CITY OF GRANGER	35,756	0.004806%	335,271	559,036
25315	CITY OF WAUKEE	528,634	0.071057%	4,956,792	8,265,033
25316	CITY OF LINDEN	859	0.000115%	8,055	13,431
25318	CITY OF DE SOTO	20,111	0.002703%	188,569	314,423
25320	CITY OF BOUTON	1,885	0.000253%	17,674	29,471
25545	VAN METER COMMUNITY SCHOOL DISTRICT	501,067	0.067352%	4,698,304	7,834,026
25546	WAUKEE COMMUNITY SCHOOL DIST	7,202,054	0.968079%	67,530,759	112,601,841
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,989,149	0.267376%	18,651,448	31,099,715
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,241,011	0.166813%	11,636,459	19,402,814
25556	WOODWARD-GRANGER CSD	806,426	0.108397%	7,561,536	12,608,222
25559	ADEL-DESOTO-MINBURN CSD	1,163,552	0.156401%	10,910,157	18,191,766
25701	PERRY WATER WORKS	54,026	0.007262%	506,580	844,680
25702	XENIA RURAL WATER DISTRICT	155,468	0.020898%	1,457,762	2,430,695
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	24,586	0.003305%	230,537	384,400
26201	DAVIS COUNTY	182,582	0.024542%	1,712,002	2,854,618
26203	DAVIS COUNTY HOSPITAL	937,070	0.125958%	8,786,532	14,650,800
26204	DAVIS COUNTY AGRI	4,888	0.000657%	45,834	76,424
26205	DAVIS CO ASSESSOR	6,239	0.000839%	58,503	97,549
26207	DAVIS SOIL & WATER CONS DIST	1,326	0.000178%	12,436	20,736
26301	CITY OF BLOOMFIELD	103,962	0.013974%	974,811	1,625,415
26303	CITY OF FLORIS	310	0.000042%	2,906	4,846
26304	CITY OF DRAKESVILLE	166	0.000022%	1,558	2,598
26305	CITY OF PULASKI	939	0.000126%	8,802	14,676
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	897,037	0.120577%	8,411,152	14,024,886
27201	DECATUR COUNTY	249,421	0.033526%	2,338,718	3,899,615
27203	DECATUR COUNTY AGRI	4,019	0.000540%	37,681	62,830
27204	DECATUR COUNTY HOSPITAL	472,737	0.063544%	4,432,666	7,391,096
27301	CITY OF LAMONI	33,940	0.004562%	318,237	530,634
27302	CITY OF LEON	44,339	0.005960%	415,746	693,221
27305	CITY OF DAVIS CITY	1,217	0.000164%	11,411	19,027
27306	CITY OF GARDEN GROVE	3,008	0.000404%	28,201	47,023
27309	CITY OF PLEASANTON	156	0.000021%	1,460	2,435
27312	CITY OF GRAND RIVER	1,516	0.000204%	14,210	23,695
27313	CITY OF DECATUR CITY	1,609	0.000216%	15,083	25,150
27314	CITY OF VAN WERT	566	0.000076%	5,311	8,855
27315	CITY OF LEROY	86	0.000012%	805	1,342
27316	LOW RENT HOUSING AGENCY OF LEON	6,704	0.000901%	62,861	104,816
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	169,343	0.022763%	1,587,864	2,647,630
27555	LAMONI COMM SCH DIST	266,581	0.035833%	2,499,626	4,167,915
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	456,223	0.061324%	4,277,821	7,132,905
27701	LAMONI MUNICIPAL UTILITIES	62,018	0.008336%	581,516	969,630

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
147,647	370	17,209	46,414	63,993	7,947	27,566	35,513	51,438
2,182,883	5,476	254,431	686,205	946,112	117,489	407,554	525,043	760,486
3,547	9	413	1,115	1,537	191	662	853	1,236
83,042	208	9,679	26,105	35,992	4,470	15,504	19,974	28,931
7,783	20	907	2,447	3,374	419	1,453	1,872	2,712
2,069,050	5,190	241,162	650,420	896,772	111,362	386,301	497,663	720,828
29,739,345	74,602	3,466,332	9,348,771	12,889,705	1,600,651	5,552,469	7,153,120	10,360,774
8,213,766	20,605	957,373	2,582,055	3,560,033	442,087	1,533,547	1,975,634	2,861,562
5,124,490	12,855	597,296	1,610,919	2,221,070	275,814	956,765	1,232,579	1,785,301
3,329,966	8,353	388,131	1,046,798	1,443,282	179,228	621,720	800,948	1,160,114
4,804,639	12,053	560,015	1,510,372	2,082,440	258,599	897,048	1,155,647	1,673,869
223,089	560	26,003	70,130	96,693	12,007	41,652	53,659	77,721
641,972	1,610	74,826	201,808	278,244	34,553	119,859	154,412	223,654
101,524	255	11,833	31,915	44,003	5,464	18,955	24,419	35,370
753,935	1,891	87,876	237,005	326,772	40,579	140,763	181,342	262,660
3,869,432	9,707	451,010	1,216,383	1,677,100	208,263	722,440	930,703	1,348,056
20,184	51	2,353	6,345	8,749	1,086	3,769	4,855	7,032
25,764	65	3,003	8,099	11,167	1,387	4,810	6,197	8,976
5,477	14	638	1,722	2,374	295	1,022	1,317	1,908
429,290	1,077	50,037	134,950	186,064	23,106	80,150	103,256	149,558
1,280	3	149	402	554	69	239	308	446
686	2	80	216	298	37	128	165	239
3,876	10	452	1,219	1,681	209	724	933	1,350
3,704,122	9,292	431,742	1,164,416	1,605,450	199,366	691,576	890,942	1,290,464
1,029,930	2,584	120,046	323,766	446,396	55,434	192,292	247,726	358,813
16,594	42	1,934	5,216	7,192	893	3,098	3,991	5,781
1,952,067	4,897	227,527	613,646	846,070	105,065	364,460	469,525	680,073
140,146	352	16,335	44,056	60,743	7,543	26,166	33,709	48,825
183,087	459	21,340	57,555	79,354	9,854	34,183	44,037	63,785
5,025	13	586	1,580	2,179	270	938	1,208	1,751
12,419	31	1,448	3,904	5,383	668	2,319	2,987	4,327
643	2	75	202	279	35	120	155	224
6,258	16	729	1,967	2,712	337	1,168	1,505	2,180
6,642	17	774	2,088	2,879	358	1,240	1,598	2,314
2,339	6	273	735	1,014	126	437	563	815
354	1	41	111	153	19	66	85	123
27,683	69	3,227	8,702	11,998	1,490	5,169	6,659	9,644
699,267	1,754	81,505	219,820	303,079	37,636	130,556	168,192	243,615
1,100,791	2,761	128,305	346,041	477,107	59,248	205,523	264,771	383,500
1,883,876	4,726	219,579	592,210	816,515	101,395	351,728	453,123	656,316
256,090	642	29,849	80,504	110,995	13,783	47,813	61,596	89,218

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, 2020

Employer ID #	Employer Name	2020 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%)
28201	DELAWARE COUNTY	361,992	0.048658%	3,394,257	5,659,637
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	12,708	0.001708%	119,162	198,692
28204	REGIONAL MEDICAL CENTER	2,312,861	0.310888%	21,686,769	36,160,857
28207	DELAWARE CO SOIL & WATER CONS DIST	1,410	0.000190%	13,222	22,047
28301	CITY OF EDGEWOOD	20,652	0.002776%	193,645	322,886
28302	CITY OF HOPKINTON	10,316	0.001387%	96,729	161,287
28303	CITY OF COLESBURG	8,306	0.001117%	77,887	129,869
28304	CITY OF MANCHESTER	134,280	0.018049%	1,259,085	2,099,419
28305	CITY OF EARLVILLE	15,741	0.002116%	147,597	246,106
28309	CITY OF DELHI	10,502	0.001412%	98,475	164,200
28310	CITY OF RYAN	7,403	0.000995%	69,419	115,751
28312	CITY OF GREELEY	2,303	0.000310%	21,596	36,010
28314	CITY OF DELAWARE	2,140	0.000288%	20,063	33,453
28315	CITY OF MASONVILLE	1,631	0.000219%	15,292	25,498
28317	CITY OF DUNDEE	1,201	0.000161%	11,258	18,771
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	469,933	0.063167%	4,406,377	7,347,261
28535	WEST DELAWARE COUNTY COMM SCH DIST	1,015,850	0.136548%	9,525,214	15,882,490
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	348,216	0.046806%	3,265,082	5,444,249
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	9,253	0.001244%	86,757	144,661
28701	HOPKINTON MUNICIPAL UTILITIES	11,510	0.001547%	107,929	179,963
29201	DES MOINES COUNTY	558,591	0.075084%	5,237,683	8,733,394
29204	DES MOINES COUNTY AGRI	15,057	0.002024%	141,181	235,407
29302	CITY OF MEDIAPOLIS	24,761	0.003328%	232,170	387,123
29303	CITY OF BURLINGTON	657,561	0.088387%	6,165,680	10,280,751
29305	CITY OF WEST BURLINGTON	80,245	0.010786%	752,421	1,254,599
29306	CITY OF DANVILLE	16,434	0.002209%	154,098	256,945
29307	CITY OF MIDDLETOWN	7,601	0.001022%	71,268	118,834
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	38,847	0.005222%	364,253	607,360
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	546,583	0.073470%	5,125,093	8,545,660
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	410,726	0.055209%	3,851,211	6,421,569
29543	MEDIAPOLIS COMM SCH DIST	612,642	0.082350%	5,744,499	9,578,467
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,632,964	0.353915%	24,688,243	41,165,562
29546	SOUTHEASTERN COMMUNITY COLLEGE	758,616	0.101971%	7,113,239	11,860,726
29603	SOUTHEAST IOWA REGIONAL HOUSING	7,506	0.001009%	70,381	117,354
29604	DES MOINES CO REG SOLID WASTE COMM	94,882	0.012754%	889,675	1,483,457
29701	BURLINGTON MUNICIPAL WATERWORKS	65,305	0.008778%	612,342	1,021,029
30201	DICKINSON COUNTY	380,160	0.051100%	3,564,606	5,943,680
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	11,850	0.001593%	111,117	185,278
30204	LAKES REGIONAL HEALTHCARE	1,202,849	0.161683%	11,278,629	18,806,162
30207	DICKINSON CO SOIL & WATER CONS DIST	6,062	0.000815%	56,839	94,775
30301	CITY OF SPIRIT LAKE	136,728	0.018379%	1,282,039	2,137,692

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,494,770	3,750	174,226	469,891	647,867	80,453	279,080	359,533	520,757
52,477	132	6,117	16,496	22,745	2,824	9,798	12,622	18,282
9,550,467	23,958	1,113,175	3,002,256	4,139,389	514,032	1,783,115	2,297,147	3,327,250
5,823	15	679	1,830	2,524	313	1,087	1,400	2,029
85,278	214	9,940	26,808	36,962	4,590	15,922	20,512	29,710
42,598	107	4,965	13,391	18,463	2,293	7,953	10,246	14,840
34,300	86	3,998	10,782	14,866	1,846	6,404	8,250	11,950
554,479	1,391	64,628	174,304	240,323	29,844	103,524	133,368	193,173
64,999	163	7,576	20,433	28,172	3,498	12,136	15,634	22,645
43,367	109	5,055	13,633	18,797	2,334	8,097	10,431	15,108
30,571	77	3,563	9,610	13,250	1,645	5,708	7,353	10,651
9,511	24	1,109	2,990	4,123	512	1,776	2,288	3,313
8,835	22	1,030	2,777	3,829	476	1,650	2,126	3,078
6,734	17	785	2,117	2,919	362	1,257	1,619	2,346
4,958	12	578	1,559	2,149	267	926	1,193	1,727
1,940,490	4,868	226,178	610,007	841,053	104,442	362,298	466,740	676,040
4,194,735	10,523	488,926	1,318,644	1,818,093	225,772	783,176	1,008,948	1,461,387
1,437,884	3,607	167,596	452,009	623,212	77,391	268,459	345,850	500,939
38,206	96	4,453	12,010	16,559	2,056	7,133	9,189	13,311
47,530	119	5,540	14,941	20,600	2,558	8,874	11,432	16,559
2,306,582	5,786	268,849	725,090	999,725	124,146	430,649	554,795	803,581
62,173	156	7,247	19,545	26,948	3,346	11,608	14,954	21,660
102,243	256	11,917	32,141	44,314	5,503	19,089	24,592	35,620
2,715,256	6,811	316,482	853,560	1,176,853	146,142	506,950	653,092	945,957
331,353	831	38,622	104,163	143,616	17,834	61,865	79,699	115,439
67,862	170	7,910	21,333	29,413	3,653	12,670	16,323	23,642
31,385	79	3,658	9,866	13,603	1,689	5,860	7,549	10,934
160,410	402	18,697	50,426	69,525	8,634	29,949	38,583	55,885
2,257,000	5,662	263,069	709,504	978,235	121,478	421,392	542,870	786,307
1,696,005	4,254	197,681	533,151	735,086	91,284	316,652	407,936	590,864
2,529,775	6,346	294,863	795,252	1,096,461	136,159	472,320	608,479	881,338
10,872,263	27,274	1,267,239	3,417,772	4,712,285	585,174	2,029,900	2,615,074	3,787,745
3,132,544	7,858	365,120	984,737	1,357,715	168,602	584,860	753,462	1,091,335
30,994	78	3,613	9,743	13,434	1,668	5,787	7,455	10,798
391,797	983	45,667	123,164	169,814	21,088	73,150	94,238	136,497
269,665	676	31,431	84,771	116,878	14,514	50,348	64,862	93,947
1,569,789	3,938	182,970	493,474	680,382	84,490	293,087	377,577	546,893
48,934	123	5,704	15,383	21,210	2,634	9,136	11,770	17,048
4,966,908	12,460	578,928	1,561,382	2,152,770	267,332	927,344	1,194,676	1,730,401
25,031	63	2,918	7,869	10,850	1,347	4,673	6,020	8,720
564,587	1,416	65,807	177,482	244,705	30,388	105,411	135,799	196,694

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, 2020

Employer ID #	Employer Name	2020 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%)
30302	CITY OF ARNOLDS PARK	45,202	0.006076%	423,844	706,725
30303	CITY OF TERRIL	8,856	0.001190%	83,037	138,457
30304	CITY OF SUPERIOR	2,802	0.000377%	26,273	43,808
30305	CITY OF LAKE PARK	21,667	0.002912%	203,164	338,759
30306	CITY OF OKOBOJI	26,207	0.003523%	245,735	409,743
30307	CITY OF MILFORD	55,600	0.007474%	521,342	869,293
30310	IOWA GREAT LAKES SANITARY DISTRICT	84,960	0.011420%	796,640	1,328,330
30313	CITY OF ORLEANS	2,297	0.000309%	21,534	35,906
30314	CITY OF WAHPETON	16,018	0.002153%	150,198	250,442
30315	CITY OF WEST OKOBOJI	12,188	0.001638%	114,280	190,553
30317	L H A OF SPIRIT LAKE	5,199	0.000699%	48,751	81,288
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	1,489	0.000200%	13,965	23,285
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	796,105	0.107010%	7,464,754	12,446,848
30528	HARRIS LAKE PARK COMM SCH DIST	202,712	0.027248%	1,900,745	3,169,333
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	719,004	0.096646%	6,741,815	11,241,408
30602	CENTRAL WATER SYSTEM APK OKJ	11,763	0.001581%	110,296	183,908
30701	MILFORD MUNICIPAL UTILITIES	45,771	0.006152%	429,175	715,614
30702	LAKE PARK MUNICIPAL UTILITIES	22,443	0.003017%	210,441	350,893
31201	DUBUQUE COUNTY	1,411,593	0.189742%	13,235,941	22,069,814
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	25,269	0.003397%	236,933	395,066
31204	DUBUQUE COUNTY ASSESSOR	40,120	0.005393%	376,187	627,260
31205	CITY ASSESSORS OFFICE DUBUQUE CO	37,152	0.004994%	348,355	580,853
31209	DUBUQUE SOIL & WATER CONS DIST	8,599	0.001156%	80,625	134,436
31301	CITY OF CASCADE	39,831	0.005354%	373,480	622,746
31302	CITY OF WORTHINGTON	11,632	0.001564%	109,072	181,868
31303	CITY OF FARLEY	18,446	0.002479%	172,961	288,397
31305	CITY OF DUBUQUE	2,522,118	0.339016%	23,648,880	39,432,512
31306	CITY OF DYERSVILLE	84,375	0.011341%	791,148	1,319,173
31307	CITY OF EPWORTH	22,645	0.003044%	212,335	354,051
31308	CITY OF NEW VIENNA	8,050	0.001082%	75,484	125,862
31310	CITY OF BANKSTON	85	0.000011%	797	1,328
31311	CITY OF PEOSTA	54,472	0.007322%	510,762	851,652
31312	CITY OF CENTRALIA	85	0.000011%	797	1,328
31313	CITY OF LUXEMBURG	4,227	0.000568%	39,631	66,082
31314	CITY OF BERNARD	1,631	0.000219%	15,290	25,495
31316	CITY OF SHERRILL	1,209	0.000162%	11,334	18,898
31317	CITY OF GRAF	147	0.000020%	1,381	2,302
31318	CITY OF HOLY CROSS	2,701	0.000363%	25,327	42,230
31319	CITY OF ASBURY	76,560	0.010291%	717,871	1,196,988
31320	CITY OF RICKARDSVILLE	1,070	0.000144%	10,034	16,731
31321	CITY OF ZWINGLE	680	0.000091%	6,373	10,627

See notes to Schedules.

Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
186,654	468	21,756	58,676	80,900	10,046	34,849	44,895	65,027
36,568	92	4,262	11,495	15,849	1,968	6,827	8,795	12,740
11,570	29	1,349	3,637	5,015	623	2,160	2,783	4,031
89,470	224	10,428	28,125	38,777	4,816	16,704	21,520	31,170
108,217	271	12,614	34,019	46,904	5,825	20,205	26,030	37,701
229,590	576	26,760	72,173	99,509	12,357	42,865	55,222	79,986
350,826	880	40,891	110,285	152,056	18,882	65,501	84,383	122,223
9,483	24	1,105	2,981	4,110	510	1,771	2,281	3,304
66,144	166	7,710	20,793	28,669	3,560	12,349	15,909	23,044
50,327	126	5,866	15,821	21,813	2,709	9,396	12,105	17,533
21,469	54	2,502	6,749	9,305	1,156	4,008	5,164	7,480
6,150	15	717	1,933	2,665	331	1,148	1,479	2,143
3,287,345	8,246	383,163	1,033,400	1,424,809	176,934	613,762	790,696	1,145,265
837,054	2,100	97,565	263,134	362,799	45,053	156,282	201,335	291,618
2,968,976	7,448	346,055	933,318	1,286,821	159,798	554,321	714,119	1,034,350
48,572	122	5,661	15,269	21,052	2,614	9,069	11,683	16,922
189,001	474	22,029	59,414	81,917	10,173	35,287	45,460	65,845
92,674	232	10,802	29,133	40,167	4,988	17,303	22,291	32,287
5,828,873	14,622	679,397	1,832,347	2,526,366	313,726	1,088,277	1,402,003	2,030,698
104,341	262	12,162	32,800	45,224	5,616	19,481	25,097	36,351
165,666	416	19,310	52,078	71,804	8,917	30,931	39,848	57,716
153,409	385	17,881	48,225	66,491	8,257	28,642	36,899	53,446
35,506	89	4,138	11,162	15,389	1,911	6,629	8,540	12,370
164,474	413	19,171	51,703	71,287	8,852	30,708	39,560	57,300
48,033	120	5,599	15,100	20,819	2,585	8,968	11,553	16,734
76,169	191	8,878	23,944	33,013	4,100	14,221	18,321	26,536
10,414,546	26,125	1,213,889	3,273,885	4,513,899	560,539	1,944,442	2,504,981	3,628,283
348,408	874	40,609	109,524	151,007	18,752	65,049	83,801	121,380
93,509	235	10,899	29,395	40,529	5,033	17,459	22,492	32,577
33,242	83	3,875	10,450	14,408	1,789	6,206	7,995	11,581
351	1	41	110	152	19	66	85	122
224,930	564	26,217	70,708	97,489	12,106	41,995	54,101	78,363
351	1	41	110	152	19	66	85	122
17,453	44	2,034	5,486	7,564	939	3,259	4,198	6,080
6,733	17	785	2,117	2,919	362	1,257	1,619	2,346
4,991	13	582	1,569	2,164	269	932	1,201	1,739
608	2	71	191	264	33	114	147	212
11,153	28	1,300	3,506	4,834	600	2,082	2,682	3,886
316,137	793	36,848	99,380	137,021	17,015	59,024	76,039	110,138
4,419	11	515	1,389	1,915	238	825	1,063	1,539
2,807	7	327	882	1,216	151	524	675	978

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, 2020

Employer ID #	Employer Name	2020 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%)
31322	CITY OF DURANGO	42	0.000006%	398	664
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	7,882,062	1.059484%	73,906,920	123,233,552
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,305,312	0.309873%	21,615,978	36,042,819
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	294,896	0.039639%	2,765,122	4,610,608
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	26,388	0.003547%	247,434	412,576
32201	EMMET COUNTY	262,306	0.035258%	2,459,540	4,101,076
32203	EMMET CO AGR EXT DIST	8,224	0.001105%	77,109	128,572
32301	CITY OF ARMSTRONG	11,967	0.001609%	112,210	187,101
32302	CITY OF RINGSTED	9,243	0.001242%	86,666	144,508
32303	CITY OF ESTHERVILLE	240,041	0.032266%	2,250,766	3,752,962
32307	CITY OF DOLLIVER	566	0.000076%	5,311	8,855
32308	CITY OF WALLINGFORD	513	0.000069%	4,806	8,014
32309	CITY OF GRUVER	378	0.000051%	3,541	5,904
32521	ESTHERVILLE LINCOLN CENTRAL CSD	898,270	0.120743%	8,422,720	14,044,174
32525	IOWA LAKES COMMUNITY COLLEGE	582,517	0.078300%	5,462,023	9,107,463
32601	EMMET COUNTY COUNCIL GOVTS	8,058	0.001083%	75,559	125,988
33201	FAYETTE COUNTY	457,324	0.061472%	4,288,142	7,150,115
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	11,154	0.001499%	104,583	174,383
33301	CITY OF OELWEIN	156,409	0.021024%	1,466,589	2,445,413
33302	CITY OF WEST UNION	50,182	0.006745%	470,537	784,581
33303	CITY OF WAUCOMA	3,151	0.000424%	29,544	49,261
33305	CITY OF FAYETTE	24,154	0.003247%	226,485	377,645
33306	CITY OF CLERMONT	11,151	0.001499%	104,562	174,349
33307	CITY OF ELGIN	12,698	0.001707%	119,065	198,531
33308	CITY OF HAWKEYE	7,622	0.001024%	71,466	119,163
33309	CITY OF WESTGATE	2,294	0.000308%	21,509	35,865
33310	CITY OF ARLINGTON	9,081	0.001221%	85,152	141,983
33311	CITY OF MAYNARD	11,579	0.001556%	108,575	181,039
33316	CITY OF RANDALIA	232	0.000031%	2,180	3,635
33317	CITY OF ST LUCAS	1,481	0.000199%	13,884	23,151
33321	CITY OF WADENA	2,914	0.000392%	27,324	45,560
33324	WESTGATE PUBLIC LIBRARY	717	0.000096%	6,727	11,217
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	203,372	0.027337%	1,906,933	3,179,650
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	911,964	0.122584%	8,551,122	14,258,274
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	250,462	0.033666%	2,348,480	3,915,893
34201	FLOYD COUNTY	442,120	0.059428%	4,145,581	6,912,407
34203	FLOYD CO AGRICULTURAL EXTENSION	14,934	0.002007%	140,031	233,490
34205	FLOYD COUNTY MEMORIAL HOSP	1,095,253	0.147221%	10,269,744	17,123,932
34207	FLOYD COUNTY SOIL & WATER CONS DIST	1,933	0.000260%	18,121	30,215
34302	CITY OF CHARLES CITY	233,859	0.031435%	2,192,805	3,656,317
34303	CITY OF ROCKFORD	20,773	0.002792%	194,782	324,782

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
175	-	20	55	75	9	33	42	61	
32,547,293	81,645	3,793,618	10,231,468	14,106,731	1,751,782	6,076,725	7,828,507	11,339,024	
9,519,292	23,880	1,109,541	2,992,456	4,125,877	512,354	1,777,294	2,289,648	3,316,389	
1,217,711	3,055	141,933	382,796	527,784	65,540	227,352	292,892	424,233	
108,966	273	12,701	34,254	47,228	5,865	20,344	26,209	37,962	
1,083,138	2,717	126,247	340,492	469,456	58,297	202,227	260,524	377,350	
33,957	85	3,958	10,675	14,718	1,828	6,340	8,168	11,830	
49,415	124	5,760	15,534	21,418	2,660	9,226	11,886	17,216	
38,166	96	4,449	11,998	16,543	2,054	7,126	9,180	13,297	
991,197	2,486	115,531	311,590	429,607	53,349	185,061	238,410	345,319	
2,339	6	273	735	1,014	126	437	563	815	
2,117	5	247	665	917	114	395	509	737	
1,559	4	182	490	676	84	291	375	543	
3,709,216	9,305	432,335	1,166,018	1,607,658	199,640	692,527	892,167	1,292,239	
2,405,378	6,034	280,364	756,147	1,042,545	129,464	449,095	578,559	838,000	
33,275	83	3,878	10,460	14,421	1,791	6,213	8,004	11,592	
1,888,422	4,737	220,109	593,638	818,484	101,640	352,577	454,217	657,900	
46,056	116	5,368	14,478	19,962	2,479	8,599	11,078	16,045	
645,859	1,620	75,280	203,030	279,930	34,762	120,585	155,347	225,008	
207,216	520	24,153	65,140	89,813	11,153	38,688	49,841	72,191	
13,010	33	1,516	4,090	5,639	700	2,429	3,129	4,533	
99,740	250	11,625	31,354	43,229	5,368	18,622	23,990	34,748	
46,047	116	5,367	14,475	19,958	2,478	8,597	11,075	16,042	
52,434	132	6,112	16,483	22,727	2,822	9,790	12,612	18,267	
31,472	79	3,668	9,893	13,640	1,694	5,876	7,570	10,964	
9,472	24	1,104	2,978	4,106	510	1,769	2,279	3,300	
37,499	94	4,371	11,788	16,253	2,018	7,001	9,019	13,064	
47,814	120	5,573	15,031	20,724	2,573	8,927	11,500	16,658	
960	2	112	302	416	52	179	231	334	
6,114	15	713	1,922	2,650	329	1,142	1,471	2,130	
12,033	30	1,403	3,783	5,216	648	2,247	2,895	4,192	
2,963	7	345	931	1,283	159	553	712	1,032	
839,779	2,107	97,882	263,990	363,979	45,199	156,791	201,990	292,567	
3,765,762	9,447	438,926	1,183,794	1,632,167	202,683	703,085	905,768	1,311,939	
1,034,229	2,594	120,547	325,117	448,258	55,665	193,095	248,760	360,311	
1,825,640	4,580	212,791	573,903	791,274	98,261	340,855	439,116	636,028	
61,667	155	7,188	19,385	26,728	3,319	11,514	14,833	21,484	
4,522,613	11,345	527,143	1,421,715	1,960,203	243,419	844,392	1,087,811	1,575,615	
7,980	20	930	2,509	3,459	430	1,490	1,920	2,780	
965,672	2,422	112,556	303,566	418,544	51,975	180,295	232,270	336,427	
85,778	215	9,998	26,965	37,178	4,617	16,015	20,632	29,884	

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, 2020

Employer ID #	Employer Name	2020 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%)
34305	CITY OF NORA SPRINGS	18,526	0.002490%	173,712	289,651
34306	CITY OF FLOYD	6,398	0.000860%	59,989	100,026
34309	CITY OF RUDD	8,136	0.001094%	76,284	127,197
34311	CITY OF MARBLE ROCK	7,140	0.000960%	66,947	111,628
34314	CITY OF COLWELL	448	0.000060%	4,204	7,011
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	317,579	0.042688%	2,977,812	4,965,251
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,095,196	0.147213%	10,269,215	17,123,050
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	21,324	0.002866%	199,942	333,387
34701	ROCKFORD MUNIC LIGHT PLANT	12,452	0.001674%	116,758	194,684
35201	FRANKLIN COUNTY	387,165	0.052042%	3,630,291	6,053,203
35203	FRANKLIN CO AGRI EXT DIST	18,193	0.002445%	170,589	284,443
35205	FRANKLIN GEN HOSP	567,009	0.076216%	5,316,616	8,865,009
35207	FRANKLIN CO SOIL & WATER CONS DIST	301	0.000041%	2,825	4,711
35301	CITY OF HAMPTON	90,657	0.012186%	850,055	1,417,395
35302	CITY OF LATIMER	8,896	0.001196%	83,417	139,091
35305	CITY OF COULTER	1,443	0.000194%	13,527	22,556
35308	CITY OF ALEXANDER	2,452	0.000330%	22,995	38,341
35309	CITY OF SHEFFIELD	17,953	0.002413%	168,341	280,694
35310	CITY OF GENEVA	1,342	0.000180%	12,586	20,987
35311	CITY OF HANSELL	1,300	0.000175%	12,187	20,321
35312	CITY OF POPEJOY	189	0.000025%	1,770	2,951
35313	ALEXANDER PUB LIBRARY	1,423	0.000191%	13,340	22,243
35314	COULTER PUBLIC LIBRARY	1,539	0.000207%	14,433	24,066
35548	CAL COMMUNITY SCHOOL DISTRICT	112,944	0.015182%	1,059,030	1,765,844
36201	FREMONT COUNTY	237,318	0.031900%	2,225,232	3,710,387
36203	FREMONT COUNTY AGRI EXTENSION DIST	15,368	0.002066%	144,095	240,266
36301	CITY OF HAMBURG	23,878	0.003210%	223,890	373,318
36302	CITY OF RANDOLPH	3,083	0.000414%	28,908	48,201
36303	CITY OF SIDNEY	21,325	0.002866%	199,952	333,404
36304	CITY OF RIVERTON	4,509	0.000606%	42,276	70,492
36305	CITY OF FARRAGUT	9,664	0.001299%	90,616	151,095
36306	CITY OF TABOR	17,717	0.002381%	166,121	276,993
36308	CITY OF THURMAN	1,812	0.000244%	16,995	28,338
36315	LOW RENT HOUSING AGENCY OF TABOR	1,263	0.000170%	11,839	19,740
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	4,020	0.000540%	37,691	62,846
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,187	0.000294%	20,508	34,195
36318	LOW RENT HOUSING AGENCY OF SIDNEY	1,706	0.000229%	15,998	26,675
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	345,228	0.046405%	3,237,063	5,397,529
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	138,929	0.018674%	1,302,685	2,172,117
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	297,897	0.040042%	2,793,263	4,657,530
36601	FREMONT CO LANDFILL COMMISSION	10,752	0.001445%	100,816	168,102

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
76,500	192	8,917	24,048	33,157	4,117	14,283	18,400	26,651
26,418	66	3,079	8,305	11,450	1,422	4,932	6,354	9,204
33,594	84	3,916	10,561	14,561	1,808	6,272	8,080	11,704
29,482	74	3,436	9,268	12,778	1,587	5,504	7,091	10,271
1,852	5	216	582	803	100	346	446	645
1,311,376	3,290	152,850	412,240	568,380	70,582	244,840	315,422	456,865
4,522,380	11,345	527,115	1,421,642	1,960,102	243,407	844,349	1,087,756	1,575,534
88,051	221	10,263	27,679	38,163	4,739	16,440	21,179	30,676
51,418	129	5,993	16,164	22,286	2,767	9,600	12,367	17,913
1,598,715	4,010	186,342	502,567	692,919	86,047	298,487	384,534	556,970
75,124	188	8,756	23,616	32,560	4,043	14,026	18,069	26,172
2,341,343	5,873	272,900	736,018	1,014,791	126,017	437,139	563,156	815,691
1,244	3	145	391	539	67	232	299	433
374,349	939	43,633	117,679	162,251	20,148	69,893	90,041	130,418
36,735	92	4,282	11,548	15,922	1,977	6,859	8,836	12,798
5,957	15	694	1,873	2,582	321	1,112	1,433	2,075
10,126	25	1,180	3,183	4,388	545	1,891	2,436	3,528
74,134	186	8,641	23,305	32,132	3,990	13,841	17,831	25,827
5,543	14	646	1,742	2,402	298	1,035	1,333	1,931
5,367	13	626	1,687	2,326	289	1,002	1,291	1,870
779	2	91	245	338	42	146	188	272
5,874	15	685	1,847	2,547	316	1,097	1,413	2,047
6,356	16	741	1,998	2,755	342	1,187	1,529	2,214
466,378	1,170	54,360	146,609	202,139	25,102	87,075	112,177	162,480
979,953	2,458	114,220	308,055	424,733	52,744	182,962	235,706	341,402
63,457	159	7,396	19,948	27,503	3,415	11,848	15,263	22,107
98,597	247	11,492	30,995	42,734	5,307	18,409	23,716	34,350
12,731	32	1,484	4,002	5,518	685	2,377	3,062	4,435
88,055	221	10,263	27,681	38,165	4,739	16,440	21,179	30,677
18,618	47	2,170	5,853	8,070	1,002	3,476	4,478	6,486
39,906	100	4,651	12,545	17,296	2,148	7,451	9,599	13,903
73,157	184	8,527	22,997	31,708	3,937	13,659	17,596	25,487
7,484	19	872	2,353	3,244	403	1,397	1,800	2,607
5,214	13	608	1,639	2,260	281	973	1,254	1,816
16,598	42	1,935	5,218	7,195	893	3,099	3,992	5,783
9,031	23	1,053	2,839	3,915	486	1,686	2,172	3,146
7,045	18	821	2,215	3,054	379	1,315	1,694	2,454
1,425,545	3,576	166,157	448,130	617,863	76,727	266,156	342,883	496,640
573,679	1,439	66,866	180,340	248,645	30,877	107,108	137,985	199,862
1,230,103	3,086	143,377	386,692	533,155	66,207	229,666	295,873	428,551
44,397	111	5,175	13,957	19,243	2,390	8,289	10,679	15,467

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, 2020

Employer ID #	Employer Name	2020 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%)
37201	GREENE COUNTY	291,985	0.039248%	2,737,822	4,565,087
37203	GREENE CO AGR EXT DIS	10,468	0.001407%	98,158	163,671
37204	GREENE COUNTY MEDICAL CENTER	1,190,895	0.160077%	11,166,544	18,619,269
37208	GREENE CO SOIL & WATER CONS DIST	2,868	0.000386%	26,894	44,844
37301	CITY OF RIPPEY	1,568	0.000211%	14,700	24,510
37302	CITY OF SCRANTON	7,716	0.001037%	72,348	120,635
37303	CITY OF JEFFERSON	133,687	0.017970%	1,253,526	2,090,148
37304	CITY OF GRAND JUNCTION	8,173	0.001099%	76,632	127,777
37306	CITY OF PATON	5,885	0.000791%	55,181	92,010
37307	CITY OF CHURDAN	11,884	0.001597%	111,427	185,796
37309	CITY OF DANA	317	0.000043%	2,974	4,959
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	124,723	0.016765%	1,169,481	1,950,011
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,908	0.002138%	149,163	248,717
38201	GRUNDY COUNTY	298,473	0.040120%	2,798,663	4,666,534
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	11,135	0.001497%	104,410	174,095
38210	GRUNDY CO SOIL & WATER CONS DIST	4,226	0.000568%	39,622	66,067
38301	CITY OF CONRAD	22,777	0.003062%	213,570	356,111
38302	CITY OF DIKE	26,442	0.003554%	247,933	413,407
38303	CITY OF GRUNDY CENTER	50,829	0.006832%	476,600	794,690
38304	CITY OF WELLSBURG	14,744	0.001982%	138,252	230,524
38305	CITY OF REINBECK	33,450	0.004496%	313,648	522,982
38307	CITY OF BEAMAN	3,738	0.000502%	35,050	58,443
38310	CITY OF STOUT	3,094	0.000416%	29,008	48,368
38318	CITY OF HOLLAND	1,402	0.000188%	13,147	21,921
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	474,876	0.063831%	4,452,724	7,424,541
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	631,054	0.084824%	5,917,139	9,866,330
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	313,703	0.042167%	2,941,467	4,904,648
38581	BCLUW COMMUNITY SCHOOL DISTRICT	395,627	0.053179%	3,709,636	6,185,506
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	53,657	0.007212%	503,117	838,906
39201	GUTHRIE COUNTY	381,555	0.051287%	3,577,688	5,965,492
39203	GUTHRIE COUNTY AGRI	9,944	0.001337%	93,239	155,468
39204	GUTHRIE COUNTY HOSPITAL	721,159	0.096936%	6,762,014	11,275,088
39205	GUTHRIE CO ASSESSOR	14,647	0.001969%	137,337	228,998
39301	CITY OF PANORA	45,558	0.006124%	427,175	712,277
39302	CITY OF GUTHRIE CTR	48,108	0.006467%	451,088	752,151
39303	CITY OF STUART	75,409	0.010136%	707,078	1,178,993
39304	CITY OF BAYARD	12,033	0.001617%	112,832	188,137
39305	CITY OF JAMAICA	2,207	0.000297%	20,696	34,509
39306	CITY OF BAGLEY	5,353	0.000720%	50,196	83,698
39307	CITY OF MENLO	8,174	0.001099%	76,642	127,795
39311	CITY OF YALE	2,601	0.000350%	24,390	40,669

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,205,688	3,025	140,531	379,016	522,572	64,893	225,107	290,000	420,045
43,227	108	5,038	13,589	18,735	2,327	8,071	10,398	15,060
4,917,547	12,336	573,175	1,545,865	2,131,376	264,676	918,128	1,182,804	1,713,205
11,844	30	1,380	3,723	5,133	637	2,211	2,848	4,126
6,473	16	755	2,035	2,806	348	1,209	1,557	2,255
31,861	80	3,714	10,016	13,810	1,715	5,949	7,664	11,100
552,030	1,385	64,343	173,535	239,263	29,712	103,067	132,779	192,320
33,747	85	3,933	10,609	14,627	1,816	6,301	8,117	11,757
24,301	61	2,832	7,639	10,532	1,308	4,537	5,845	8,466
49,071	123	5,720	15,426	21,269	2,641	9,162	11,803	17,096
1,310	3	153	412	568	70	245	315	456
515,019	1,292	60,029	161,900	223,221	27,720	96,156	123,876	179,425
65,689	165	7,656	20,650	28,471	3,536	12,264	15,800	22,885
1,232,481	3,092	143,654	387,439	534,185	66,335	230,110	296,445	429,379
45,980	115	5,359	14,454	19,928	2,475	8,585	11,060	16,019
17,449	44	2,034	5,485	7,563	939	3,258	4,197	6,079
94,053	236	10,962	29,566	40,764	5,062	17,560	22,622	32,767
109,185	274	12,726	34,323	47,323	5,877	20,385	26,262	38,039
209,886	527	24,464	65,979	90,970	11,297	39,187	50,484	73,121
60,884	153	7,096	19,139	26,388	3,277	11,367	14,644	21,211
138,125	346	16,099	43,421	59,866	7,434	25,789	33,223	48,121
15,436	39	1,799	4,852	6,690	831	2,882	3,713	5,378
12,774	32	1,489	4,016	5,537	688	2,385	3,073	4,450
5,790	15	675	1,820	2,510	312	1,081	1,393	2,017
1,960,900	4,919	228,557	616,423	849,899	105,541	366,109	471,650	683,150
2,605,803	6,537	303,725	819,152	1,129,414	140,251	486,515	626,766	907,825
1,295,370	3,249	150,985	407,209	561,443	69,720	241,851	311,571	451,289
1,633,658	4,098	190,414	513,552	708,064	87,928	305,011	392,939	569,144
221,564	556	25,825	69,650	96,031	11,925	41,367	53,292	77,190
1,575,550	3,952	183,642	495,285	682,879	84,800	294,162	378,962	548,900
41,061	103	4,786	12,908	17,797	2,210	7,666	9,876	14,305
2,977,871	7,470	347,092	936,114	1,290,676	160,277	555,982	716,259	1,037,449
60,481	152	7,049	19,013	26,214	3,255	11,292	14,547	21,071
188,120	472	21,927	59,137	81,536	10,125	35,123	45,248	65,538
198,651	498	23,154	62,447	86,099	10,692	37,089	47,781	69,207
311,385	781	36,294	97,886	134,961	16,760	58,137	74,897	108,482
49,689	125	5,792	15,620	21,537	2,674	9,277	11,951	17,311
9,114	23	1,062	2,865	3,950	491	1,702	2,193	3,175
22,106	55	2,577	6,949	9,581	1,190	4,127	5,317	7,701
33,752	85	3,934	10,610	14,629	1,817	6,302	8,119	11,759
10,741	27	1,252	3,377	4,656	578	2,005	2,583	3,742

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, 2020

Employer ID #	Employer Name	2020 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%)
39313	JAMAICA PUB LIBRARY	988	0.000133%	9,259	15,439
39540	GUTHRIE COMM SCH DIST	342,916	0.046094%	3,215,383	5,361,379
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	474,872	0.063831%	4,452,686	7,424,479
40201	HAMILTON COUNTY	489,116	0.065745%	4,586,240	7,647,169
40202	HAMILTON HOSPITAL	1,173,572	0.157748%	11,004,108	18,348,422
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	12,239	0.001645%	114,764	191,360
40301	CITY OF ELLSWORTH	17,733	0.002384%	166,273	277,246
40302	CITY OF WEBSTER CITY	299,298	0.040231%	2,806,393	4,679,423
40303	CITY OF STRATFORD	16,014	0.002153%	150,156	250,372
40304	CITY OF JEWELL	14,517	0.001951%	136,119	226,966
40305	KENDALL YOUNG LIBRARY	28,949	0.003891%	271,443	452,609
40307	CITY OF BLAIRSBURG	2,924	0.000393%	27,417	45,715
40308	CITY OF WILLIAMS	8,167	0.001098%	76,575	127,682
40309	CITY OF STANHOPE	10,731	0.001442%	100,617	167,770
40310	CITY OF RANDALL	3,399	0.000457%	31,866	53,134
40311	CITY OF KAMRAR	1,518	0.000204%	14,230	23,728
40540	STRATFORD COMM SCH DIST	104,229	0.014010%	977,314	1,629,588
40541	WEBSTER CITY COMM SCH DIST	1,279,906	0.172041%	12,001,164	20,010,928
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	490,666	0.065954%	4,600,780	7,671,412
40543	NORTHEAST HAMILTON COMM SCH DIST	12,642	0.001699%	118,536	197,649
40601	HAMILTON CO SOLID WASTE COMM	15,022	0.002019%	140,855	234,864
41201	HANCOCK COUNTY	260,579	0.035026%	2,443,342	4,074,067
41203	HANCOCK COUNTY AGRI EXT DIST	13,008	0.001748%	121,968	203,372
41204	HANCOCK COUNTY HEALTH SYSTEM	815,783	0.109655%	7,649,270	12,754,511
41301	CITY OF KLEMME	9,116	0.001225%	85,475	142,523
41302	CITY OF BRITT	32,566	0.004377%	305,355	509,153
41303	CITY OF GARNER	59,882	0.008049%	561,489	936,235
41304	CITY OF CORWITH	9,577	0.001287%	89,803	149,739
41305	CITY OF KANAWHA	11,144	0.001498%	104,494	174,235
41306	CITY OF CRYSTAL LAKE	4,811	0.000647%	45,112	75,221
41308	CITY OF WODEN	4,147	0.000557%	38,887	64,840
41309	CITY OF GOODELL	1,094	0.000147%	10,258	17,105
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	911	0.000122%	8,542	14,243
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,161	0.000156%	10,887	18,154
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	389,407	0.052343%	3,651,312	6,088,254
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	876,989	0.117882%	8,223,173	13,711,448
42201	HARDIN COUNTY	407,013	0.054709%	3,816,393	6,363,514
42203	HARDIN COUNTY AGRI	14,457	0.001943%	135,557	226,030
42206	HARDIN CO SOIL & WATER CONS DIST	1,980	0.000266%	18,568	30,961
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	17,817	0.002395%	167,062	278,562
42301	CITY OF RADCLIFFE	10,378	0.001395%	97,311	162,258

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
4,078	10	475	1,282	1,767	219	761	980	1,421
1,415,997	3,552	165,045	445,129	613,726	76,213	264,373	340,586	493,314
1,960,884	4,919	228,555	616,418	849,892	105,540	366,106	471,646	683,145
2,019,699	5,066	235,410	634,906	875,382	108,706	377,087	485,793	703,635
4,846,014	12,156	564,837	1,523,378	2,100,371	260,825	904,772	1,165,597	1,688,284
50,540	127	5,891	15,888	21,906	2,720	9,436	12,156	17,608
73,224	184	8,535	23,018	31,737	3,941	13,671	17,612	25,510
1,235,886	3,100	144,051	388,509	535,660	66,519	230,745	297,264	430,565
66,126	166	7,707	20,787	28,660	3,559	12,346	15,905	23,037
59,944	150	6,987	18,844	25,981	3,226	11,192	14,418	20,884
119,539	300	13,933	37,578	51,811	6,434	22,318	28,752	41,646
12,074	30	1,407	3,795	5,232	650	2,254	2,904	4,206
33,722	85	3,931	10,601	14,617	1,815	6,296	8,111	11,748
44,310	111	5,165	13,929	19,205	2,385	8,273	10,658	15,437
14,033	35	1,636	4,411	6,082	755	2,620	3,375	4,889
6,267	16	730	1,970	2,716	337	1,170	1,507	2,183
430,392	1,080	50,165	135,297	186,542	23,165	80,356	103,521	149,942
5,285,099	13,258	616,016	1,661,408	2,290,682	284,458	986,752	1,271,210	1,841,255
2,026,102	5,083	236,157	636,919	878,159	109,050	378,282	487,332	705,866
52,201	131	6,084	16,410	22,625	2,810	9,746	12,556	18,186
62,030	156	7,230	19,500	26,886	3,339	11,581	14,920	21,610
1,076,005	2,699	125,416	338,250	466,365	57,913	200,895	258,808	374,865
53,713	135	6,261	16,885	23,281	2,891	10,028	12,919	18,713
3,368,602	8,450	392,635	1,058,944	1,460,029	181,307	628,933	810,240	1,173,574
37,642	94	4,387	11,833	16,314	2,026	7,028	9,054	13,114
134,473	337	15,674	42,272	58,283	7,238	25,107	32,345	46,848
247,270	620	28,821	77,731	107,172	13,309	46,166	59,475	86,145
39,548	99	4,610	12,432	17,141	2,129	7,384	9,513	13,778
46,017	115	5,364	14,466	19,945	2,477	8,592	11,069	16,032
19,867	50	2,316	6,245	8,611	1,069	3,709	4,778	6,921
17,125	43	1,996	5,383	7,422	922	3,197	4,119	5,966
4,518	11	527	1,420	1,958	243	843	1,086	1,574
3,762	9	438	1,182	1,629	202	702	904	1,310
4,795	12	559	1,507	2,078	258	895	1,153	1,670
1,607,973	4,034	187,421	505,477	696,932	86,545	300,216	386,761	560,195
3,621,339	9,084	422,093	1,138,393	1,569,570	194,910	676,120	871,030	1,261,624
1,680,672	4,216	195,894	528,331	728,441	90,458	313,789	404,247	585,523
59,697	150	6,958	18,766	25,874	3,213	11,146	14,359	20,798
8,177	21	953	2,571	3,545	440	1,527	1,967	2,849
73,571	185	8,575	23,128	31,888	3,960	13,736	17,696	25,631
42,854	108	4,995	13,471	18,574	2,307	8,001	10,308	14,930

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, 2020

Employer ID #	Employer Name	2020 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%)
42302	CITY OF ACKLEY	23,412	0.003147%	219,522	366,035
42303	CITY OF ELDORA	65,318	0.008780%	612,459	1,021,224
42304	CITY OF IOWA FALLS	136,357	0.018329%	1,278,568	2,131,904
42307	ELLSWORTH MUNICIPAL HOSPITAL	732,032	0.098398%	6,863,968	11,445,087
42310	CITY OF ALDEN	19,486	0.002619%	182,716	304,663
42311	CITY OF STEAMBOAT ROCK	1,628	0.000219%	15,263	25,449
42313	CITY OF BUCKEYE	820	0.000110%	7,692	12,825
42314	CITY OF UNION	5,977	0.000803%	56,040	93,442
42315	CITY OF HUBBARD	17,749	0.002386%	166,426	277,502
42317	CITY OF WHITTEN	467	0.000063%	4,381	7,306
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,291	0.000174%	12,104	20,182
42326	CITY OF NEW PROVIDENCE	2,377	0.000319%	22,287	37,162
42327	CITY OF OWASA	127	0.000017%	1,195	1,992
42333	CENTRAL IOWA JUVENILE DETENTION CTR	449,131	0.060371%	4,211,319	7,022,019
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	415,527	0.055854%	3,896,227	6,496,630
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	260,705	0.035043%	2,444,527	4,076,043
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	823,092	0.110638%	7,717,800	12,868,780
42556	ALDEN COMMUNITY SCHOOL DISTRICT	148,821	0.020004%	1,395,439	2,326,777
43201	HARRISON COUNTY	449,884	0.060472%	4,218,379	7,033,791
43203	HARRISON COUNTY AGR EXT DIST	12,605	0.001694%	118,188	197,069
43301	CITY OF MISSOURI VALLEY	48,563	0.006528%	455,352	759,261
43303	CITY OF WOODBINE	22,893	0.003077%	214,658	357,925
43305	CITY OF DUNLAP	18,281	0.002457%	171,412	285,816
43306	CITY OF LOGAN	29,509	0.003966%	276,689	461,356
43307	CITY OF PERSIA	2,653	0.000357%	24,880	41,485
43308	CITY OF PISGAH	8,202	0.001102%	76,907	128,235
43309	CITY OF MODALE	4,645	0.000624%	43,556	72,626
43310	CITY OF MONDAMIN	6,731	0.000905%	63,116	105,241
43311	WOODBINE PUBLIC LIBRARY	4,835	0.000650%	45,333	75,589
43315	CITY OF MAGNOLIA	2,902	0.000390%	27,209	45,370
43317	CITY OF LITTLE SIOUX	2,037	0.000274%	19,098	31,844
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	10,244	0.001377%	96,050	160,155
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	500,958	0.067337%	4,697,286	7,832,328
43563	WEST HARRISON COMM SCH DIST	212,339	0.028542%	1,991,017	3,319,853
43564	LOGAN MAGNOLIA COMM SCH DIST	431,413	0.057989%	4,045,187	6,745,008
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	326,169	0.043843%	3,058,353	5,099,546
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	307,505	0.041334%	2,883,351	4,807,744
43701	MUNIC LIGHT&POWER PLT	25,907	0.003482%	242,916	405,043
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	155,849	0.020949%	1,461,329	2,436,643
44201	HENRY COUNTY	428,601	0.057611%	4,018,817	6,701,039
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	28,580	0.003842%	267,982	446,837

See notes to Schedules.

Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
96,674	243	11,268	30,390	41,901	5,203	18,049	23,252	33,680	
269,716	677	31,437	84,787	116,901	14,517	50,357	64,874	93,965	
563,058	1,412	65,628	177,001	244,041	30,305	105,126	135,431	196,162	
3,022,769	7,583	352,325	950,229	1,310,137	162,694	564,365	727,059	1,053,091	
80,465	202	9,379	25,295	34,876	4,331	15,023	19,354	28,033	
6,721	17	783	2,113	2,913	362	1,255	1,617	2,342	
3,387	8	395	1,065	1,468	182	632	814	1,180	
24,679	62	2,877	7,758	10,697	1,328	4,608	5,936	8,598	
73,291	184	8,543	23,040	31,767	3,945	13,684	17,629	25,534	
1,930	5	225	607	837	104	360	464	672	
5,330	13	621	1,676	2,310	287	995	1,282	1,857	
9,815	25	1,144	3,085	4,254	528	1,833	2,361	3,419	
526	1	61	165	227	28	98	126	183	
1,854,590	4,652	216,166	583,003	803,821	99,819	346,260	446,079	646,113	
1,715,829	4,304	199,992	539,383	743,679	92,351	320,353	412,704	597,771	
1,076,526	2,701	125,477	338,414	466,592	57,942	200,992	258,934	375,047	
3,398,782	8,526	396,152	1,068,431	1,473,109	182,932	634,568	817,500	1,184,088	
614,527	1,542	71,627	193,181	266,350	33,075	114,735	147,810	214,092	
1,857,699	4,660	216,528	583,981	805,169	99,986	346,841	446,827	647,196	
52,048	131	6,067	16,362	22,560	2,801	9,718	12,519	18,133	
200,529	503	23,373	63,038	86,914	10,793	37,440	48,233	69,861	
94,532	237	11,018	29,717	40,972	5,088	17,649	22,737	32,934	
75,487	189	8,799	23,730	32,718	4,063	14,094	18,157	26,299	
121,849	306	14,202	38,304	52,812	6,558	22,750	29,308	42,451	
10,957	27	1,277	3,444	4,748	590	2,046	2,636	3,817	
33,868	85	3,948	10,647	14,680	1,823	6,323	8,146	11,799	
19,181	48	2,236	6,030	8,314	1,032	3,581	4,613	6,683	
27,795	70	3,240	8,738	12,048	1,496	5,189	6,685	9,683	
19,964	50	2,327	6,276	8,653	1,075	3,727	4,802	6,955	
11,983	30	1,397	3,767	5,194	645	2,237	2,882	4,175	
8,410	21	980	2,644	3,645	453	1,570	2,023	2,930	
42,299	106	4,930	13,297	18,333	2,277	7,897	10,174	14,736	
2,068,601	5,189	241,110	650,279	896,578	111,338	386,217	497,555	720,672	
876,808	2,200	102,198	275,631	380,029	47,192	163,704	210,896	305,468	
1,781,428	4,469	207,638	560,004	772,111	95,881	332,601	428,482	620,625	
1,346,844	3,379	156,984	423,390	583,753	72,491	251,462	323,953	469,222	
1,269,776	3,185	148,001	399,163	550,349	68,343	237,073	305,416	442,372	
106,976	268	12,469	33,629	46,366	5,758	19,973	25,731	37,269	
643,543	1,614	75,010	202,302	278,926	34,637	120,152	154,789	224,202	
1,769,816	4,440	206,285	556,354	767,079	95,256	330,433	425,689	616,579	
118,014	296	13,755	37,099	51,150	6,352	22,034	28,386	41,115	

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, 2020

Employer ID #	Employer Name	2020 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%)
44204	HENRY COUNTY HEALTH CENTER	1,255,158	0.168715%	11,769,108	19,623,994
44301	CITY OF MOUNT PLEASANT	107,568	0.014459%	1,008,620	1,681,788
44302	CITY OF WINFIELD	24,994	0.003360%	234,357	390,770
44303	CITY OF NEW LONDON	66,373	0.008922%	622,350	1,037,717
44306	CITY OF WAYLAND	26,034	0.003499%	244,114	407,040
44307	CITY OF SALEM	6,086	0.000818%	57,066	95,153
44308	CITY OF OLDS	3,426	0.000461%	32,129	53,572
44310	CITY OF ROME	1,094	0.000147%	10,259	17,107
44312	CITY OF COPPOCK	9	0.000001%	85	142
44313	CITY OF HILLSBORO	1,530	0.000206%	14,344	23,917
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	369,253	0.049634%	3,462,338	5,773,156
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,485,999	0.199744%	13,933,617	23,233,130
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	273,565	0.036772%	2,565,110	4,277,105
44568	WACO COMMUNITY SCHOOL DISTRICT	315,740	0.042441%	2,960,564	4,936,490
44701	MT PLEASANT UTILITIES	206,553	0.027764%	1,936,767	3,229,395
45201	HOWARD COUNTY	263,471	0.035415%	2,470,458	4,119,280
45203	HOWARD COUNTY AGRI EXT DIST	5,886	0.000791%	55,193	92,030
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	845,176	0.113606%	7,924,871	13,214,054
45207	HOWARD SOIL & WTR. CONS. DIST.	18,294	0.002459%	171,538	286,025
45301	CITY OF ELMA	11,991	0.001612%	112,430	187,468
45302	CITY OF CRESCO	106,413	0.014304%	997,788	1,663,727
45303	CITY OF CHESTER	1,950	0.000262%	18,286	30,490
45304	CITY OF LIME SPRINGS	9,498	0.001277%	89,060	148,501
45305	CITY OF PROTIVIN	4,256	0.000572%	39,906	66,539
45526	HOWARD WINNESHIEK COMM SCH DIST	811,948	0.109140%	7,613,311	12,694,554
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	226,317	0.030421%	2,122,088	3,538,402
46201	HUMBOLDT COUNTY	268,473	0.036087%	2,517,363	4,197,490
46203	HUMBOLDT COUNTY AGRI	5,629	0.000757%	52,781	88,009
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	782,089	0.105126%	7,333,334	12,227,715
46301	CITY OF RENWICK	16,034	0.002155%	150,343	250,685
46302	CITY OF HUMBOLDT	107,663	0.014472%	1,009,511	1,683,275
46303	CITY OF RUTLAND	1,487	0.000200%	13,941	23,246
46304	CITY OF DAKOTA CITY	20,784	0.002794%	194,885	324,954
46305	CITY OF LIVERMORE	11,185	0.001503%	104,880	174,878
46307	CITY OF BODE	8,950	0.001203%	83,921	139,931
46308	CITY OF OTTOSEN	734	0.000099%	6,881	11,473
46309	CITY OF THOR	3,418	0.000459%	32,053	53,446
46311	CITY OF BRADGATE	307	0.000041%	2,877	4,797
46313	CITY OF PIONEER	632	0.000085%	5,931	9,889
46314	CITY OF HARDY	1,388	0.000187%	13,012	21,696
46315	LU VERNE PUB LIBRARY	1,308	0.000176%	12,267	20,454

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,182,906	13,002	604,104	1,629,283	2,246,389	278,958	967,672	1,246,630	1,805,652
444,178	1,114	51,772	139,631	192,517	23,907	82,930	106,837	154,745
103,207	259	12,029	32,444	44,732	5,555	19,269	24,824	35,956
274,072	688	31,945	86,156	118,789	14,751	51,170	65,921	95,483
107,504	270	12,530	33,794	46,594	5,786	20,071	25,857	37,453
25,131	63	2,929	7,900	10,892	1,353	4,692	6,045	8,755
14,149	35	1,649	4,448	6,132	762	2,642	3,404	4,929
4,518	11	527	1,420	1,958	243	844	1,087	1,574
37	-	4	12	16	2	7	9	13
6,317	16	736	1,986	2,738	340	1,179	1,519	2,201
1,524,752	3,825	177,721	479,316	660,862	82,066	284,678	366,744	531,202
6,136,117	15,393	715,208	1,928,931	2,659,532	330,262	1,145,640	1,475,902	2,137,738
1,129,629	2,834	131,666	355,107	489,607	60,800	210,907	271,707	393,547
1,303,780	3,271	151,965	409,852	565,088	70,173	243,421	313,594	454,219
852,918	2,140	99,414	268,121	369,675	45,906	159,244	205,150	297,145
1,087,946	2,729	126,808	342,003	471,540	58,556	203,124	261,680	379,025
24,306	61	2,833	7,641	10,535	1,308	4,538	5,846	8,468
3,489,972	8,755	406,781	1,097,097	1,512,633	187,840	651,593	839,433	1,215,858
75,542	190	8,805	23,747	32,742	4,066	14,104	18,170	26,318
49,512	124	5,771	15,565	21,460	2,665	9,244	11,909	17,249
439,408	1,102	51,216	138,131	190,449	23,650	82,039	105,689	153,084
8,053	20	939	2,531	3,490	433	1,503	1,936	2,805
39,221	98	4,571	12,329	16,998	2,111	7,323	9,434	13,664
17,574	44	2,048	5,524	7,616	946	3,281	4,227	6,122
3,352,767	8,411	390,789	1,053,966	1,453,166	180,455	625,977	806,432	1,168,057
934,530	2,344	108,926	293,776	405,046	50,299	174,481	224,780	325,577
1,108,602	2,781	129,215	348,497	480,493	59,668	206,981	266,649	386,221
23,244	58	2,709	7,307	10,074	1,251	4,340	5,591	8,098
3,229,470	8,101	376,418	1,015,206	1,399,725	173,819	602,956	776,775	1,125,102
66,208	166	7,717	20,813	28,696	3,564	12,361	15,925	23,066
444,571	1,115	51,818	139,754	192,687	23,928	83,003	106,931	154,882
6,139	15	716	1,930	2,661	330	1,146	1,476	2,139
85,824	215	10,003	26,979	37,197	4,619	16,024	20,643	29,900
46,187	116	5,383	14,519	20,018	2,486	8,623	11,109	16,091
36,957	93	4,308	11,618	16,019	1,989	6,900	8,889	12,875
3,030	8	353	953	1,314	163	566	729	1,056
14,116	35	1,645	4,437	6,117	760	2,635	3,395	4,918
1,267	3	148	398	549	68	237	305	441
2,612	7	304	821	1,132	141	488	629	910
5,730	14	668	1,801	2,483	308	1,070	1,378	1,996
5,402	14	630	1,698	2,342	291	1,009	1,300	1,882

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, 2020

Employer ID #	Employer Name	2020 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%)
46531	TWIN RIVERS COMMUNITY SCHOOL	61,978	0.008331%	581,139	969,000
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	890,508	0.119699%	8,349,932	13,922,807
46534	GILMORE CITY & BRADGATE COMM SCH DIST	134,554	0.018086%	1,261,657	2,103,706
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	16,922	0.002275%	158,668	264,566
47201	IDA COUNTY	151,995	0.020431%	1,425,199	2,376,399
47204	IDA COUNTY AGRI	6,634	0.000892%	62,203	103,718
47301	CITY OF ARTHUR	4,637	0.000623%	43,477	72,495
47302	CITY OF BATTLE CREEK	10,208	0.001372%	95,717	159,600
47303	CITY OF IDA GROVE	53,180	0.007148%	498,649	831,455
47304	CITY OF HOLSTEIN	34,704	0.004665%	325,403	542,582
47306	CITY OF GALVA	7,996	0.001075%	74,971	125,007
47308	IDA GROVE CEMETERY	257	0.000035%	2,411	4,020
47310	HOLSTEIN CEMETERY ASSOCIATION	793	0.000107%	7,435	12,398
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	317,313	0.042652%	2,975,319	4,961,093
48201	IOWA COUNTY	457,677	0.061520%	4,291,449	7,155,629
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	12,129	0.001630%	113,732	189,638
48208	IOWA CO SOIL & WATER CONS DIST	3,733	0.000502%	35,001	58,362
48301	CITY OF VICTOR	18,893	0.002540%	177,151	295,385
48302	CITY OF LADORA	1,108	0.000149%	10,392	17,327
48303	CITY OF WILLIAMSBURG	48,830	0.006564%	457,864	763,449
48305	CITY OF MARENGO	41,525	0.005582%	389,360	649,226
48307	CITY OF PARNELL	1,050	0.000141%	9,847	16,418
48308	CITY OF NORTH ENGLISH	14,734	0.001981%	138,159	230,368
48310	MARENGO MEMORIAL HOSPITAL	964,755	0.129680%	9,046,120	15,083,642
48311	CITY OF MILLERSBURG	1,856	0.000249%	17,403	29,018
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	777,952	0.104570%	7,294,540	12,163,030
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	342,554	0.046045%	3,211,992	5,355,725
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	339,148	0.045587%	3,180,050	5,302,464
48561	H L V COMMUNITY SCHOOL DISTRICT	237,147	0.031877%	2,223,629	3,707,714
49201	JACKSON COUNTY	372,697	0.050097%	3,494,632	5,827,004
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	509,563	0.068494%	4,777,964	7,966,852
49204	JACKSON COUNTY AGRI	12,696	0.001707%	119,050	198,505
49208	JACKSON CO SOIL & WATER CONS DIST	1,396	0.000188%	13,088	21,822
49301	CITY OF MAQUOKETA	117,478	0.015791%	1,101,541	1,836,726
49302	CITY OF SABULA	20,937	0.002814%	196,315	327,338
49303	CITY OF PRESTON	30,849	0.004147%	289,260	482,317
49304	CITY OF BELLEVUE	83,578	0.011234%	783,676	1,306,714
49307	CITY OF BALDWIN	1,438	0.000193%	13,481	22,479
49308	CITY OF MILES	11,396	0.001532%	106,859	178,178
49309	CITY OF LA MOTTE	1,668	0.000224%	15,642	26,081
49311	CITY OF ANDREW	4,336	0.000583%	40,660	67,798

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
255,923	642	29,830	80,451	110,923	13,774	47,782	61,556	89,160
3,677,162	9,224	428,599	1,155,941	1,593,764	197,915	686,543	884,458	1,281,072
555,611	1,394	64,760	174,660	240,814	29,904	103,735	133,639	193,567
69,875	175	8,144	21,966	30,285	3,761	13,046	16,807	24,343
627,632	1,574	73,155	197,301	272,030	33,781	117,182	150,963	218,658
27,393	69	3,193	8,611	11,873	1,474	5,114	6,588	9,543
19,147	48	2,232	6,019	8,299	1,031	3,575	4,606	6,670
42,152	106	4,913	13,251	18,270	2,269	7,870	10,139	14,685
219,596	551	25,595	69,032	95,178	11,819	41,000	52,819	76,504
143,302	359	16,703	45,048	62,110	7,713	26,755	34,468	49,924
33,016	83	3,848	10,379	14,310	1,777	6,164	7,941	11,502
1,062	3	124	334	461	57	198	255	370
3,274	8	382	1,029	1,419	176	611	787	1,141
1,310,278	3,287	152,722	411,895	567,904	70,523	244,635	315,158	456,482
1,889,878	4,741	220,279	594,096	819,116	101,718	352,849	454,567	658,407
50,085	126	5,838	15,745	21,709	2,696	9,351	12,047	17,449
15,414	39	1,797	4,845	6,681	830	2,878	3,708	5,370
78,014	196	9,093	24,524	33,813	4,199	14,566	18,765	27,179
4,576	11	533	1,439	1,983	246	854	1,100	1,594
201,635	506	23,502	63,385	87,393	10,853	37,646	48,499	70,247
171,467	430	19,986	53,902	74,318	9,229	32,014	41,243	59,737
4,336	11	505	1,363	1,879	233	810	1,043	1,511
60,843	153	7,092	19,126	26,371	3,275	11,360	14,635	21,197
3,983,751	9,993	464,334	1,252,320	1,726,647	214,416	743,784	958,200	1,387,883
7,664	19	893	2,409	3,321	412	1,431	1,843	2,670
3,212,386	8,058	374,426	1,009,836	1,392,320	172,899	599,767	772,666	1,119,150
1,414,504	3,548	164,870	444,659	613,077	76,132	264,094	340,226	492,793
1,400,437	3,513	163,231	440,237	606,981	75,375	261,468	336,843	487,893
979,247	2,456	114,138	307,833	424,427	52,706	182,830	235,536	341,156
1,538,974	3,861	179,378	483,787	667,026	82,832	287,333	370,165	536,157
2,104,130	5,278	245,251	661,448	911,977	113,250	392,851	506,101	733,050
52,427	132	6,111	16,481	22,724	2,822	9,788	12,610	18,265
5,764	14	672	1,812	2,498	310	1,076	1,386	2,008
485,099	1,217	56,542	152,494	210,253	26,109	90,570	116,679	169,002
86,453	217	10,077	27,177	37,471	4,653	16,141	20,794	30,119
127,385	320	14,848	40,044	55,212	6,856	23,783	30,639	44,379
345,117	866	40,226	108,490	149,582	18,575	64,435	83,010	120,234
5,937	15	692	1,866	2,573	320	1,108	1,428	2,068
47,059	118	5,485	14,793	20,396	2,533	8,786	11,319	16,395
6,888	17	803	2,165	2,985	371	1,286	1,657	2,400
17,906	45	2,087	5,629	7,761	964	3,343	4,307	6,238

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, 2020

Employer ID #	Employer Name	2020 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%)
49312	CITY OF MONMOUTH	1,321	0.000178%	12,388	20,655
49316	CITY OF SPRINGBROOK	1,496	0.000201%	14,027	23,389
49317	CITY OF SPRAGUEVILLE	817	0.000110%	7,657	12,768
49560	ANDREW COMMUNITY SCHOOL DISTRICT	151,450	0.020357%	1,420,086	2,367,874
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	423,498	0.056925%	3,970,974	6,621,263
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	963,720	0.129540%	9,036,418	15,067,465
49601	WASTE AUTHORITY OF JACKSON COUNTY	19,228	0.002585%	180,297	300,630
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	89,018	0.011966%	834,689	1,391,773
50001	STATE - DEPT OF CORRECTIONS/NEWTON	155,272	0.020871%	1,455,924	2,427,631
50201	JASPER COUNTY	728,462	0.097918%	6,830,491	11,389,267
50204	JASPER COUNTY AGRICULTURAL EXT	23,975	0.003223%	224,803	374,840
50210	JASPER CO SOIL & WATER CONS DIST	614	0.000083%	5,761	9,607
50301	CITY OF COLFAX	44,690	0.006007%	419,041	698,716
50302	CITY OF MINGO	7,750	0.001042%	72,665	121,163
50303	CITY OF NEWTON	483,078	0.064934%	4,529,625	7,552,767
50304	CITY OF KELLOGG	8,122	0.001092%	76,153	126,979
50307	CITY OF MONROE	26,986	0.003627%	253,040	421,923
50310	CITY OF PRAIRIE CITY	31,485	0.004232%	295,219	492,252
50311	CITY OF SULLY	11,541	0.001551%	108,211	180,433
50312	CITY OF BAXTER	19,480	0.002618%	182,659	304,569
50314	CITY OF LYNNVILLE	7,542	0.001014%	70,718	117,916
50316	CITY OF REASNOR	1,246	0.000167%	11,684	19,482
50317	CITY OF LAMBS GROVE	676	0.000091%	6,337	10,567
50318	CITY OF VALERIA	45	0.000006%	425	709
50556	BAXTER COMMUNITY SCHOOL DISTRICT	298,232	0.040087%	2,796,402	4,662,765
50559	NEWTON COMMUNITY SCHOOL DISTRICT	2,012,441	0.270506%	18,869,851	31,463,885
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	335,355	0.045077%	3,144,489	5,243,169
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	467,612	0.062855%	4,384,607	7,310,962
50566	PCM COMMUNITY SCHOOL DISTRICT	681,843	0.091651%	6,393,367	10,660,400
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	564,414	0.075867%	5,292,286	8,824,440
51201	JEFFERSON COUNTY	324,784	0.043657%	3,045,371	5,077,900
51202	JEFFERSON COUNTY HEALTH CENTER	1,693,180	0.227592%	15,876,270	26,472,340
51204	JEFFERSON COUNTY AGRI	10,335	0.001389%	96,911	161,590
51301	CITY OF FAIRFIELD	232,930	0.031310%	2,184,091	3,641,788
51302	CITY OF LOCKRIDGE	2,033	0.000273%	19,064	31,787
51305	CITY OF LIBERTYVILLE	5,204	0.000700%	48,799	81,368
51306	CITY OF BATAVIA	6,202	0.000834%	58,151	96,961
51307	CITY OF PACKWOOD	938	0.000126%	8,791	14,659
51308	CITY OF PLEASANT PLAIN	396	0.000053%	3,718	6,199
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,166,891	0.156850%	10,941,463	18,243,967
51601	SOUTH IOWA AREA CRIME COMMISSION	27,222	0.003659%	255,252	425,611

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
5,455	14	636	1,715	2,365	294	1,019	1,313	1,901
6,177	15	720	1,942	2,677	332	1,153	1,485	2,152
3,372	8	393	1,060	1,461	181	630	811	1,175
625,381	1,569	72,893	196,593	271,055	33,660	116,761	150,421	217,874
1,748,746	4,387	203,829	549,731	757,947	94,122	326,499	420,621	609,239
3,979,478	9,983	463,836	1,250,977	1,724,796	214,186	742,986	957,172	1,386,395
79,399	199	9,255	24,960	34,414	4,273	14,824	19,097	27,662
367,582	922	42,844	115,552	159,318	19,784	68,629	88,413	128,060
641,163	1,608	74,732	201,554	277,894	34,509	119,708	154,217	223,372
3,008,027	7,546	350,607	945,594	1,303,747	161,900	561,612	723,512	1,047,955
98,999	248	11,539	31,121	42,908	5,328	18,484	23,812	34,490
2,537	6	296	798	1,100	137	474	611	884
184,538	463	21,509	58,011	79,983	9,932	34,454	44,386	64,291
32,001	80	3,730	10,060	13,870	1,722	5,975	7,697	11,149
1,994,766	5,004	232,504	627,069	864,577	107,364	372,432	479,796	694,949
33,536	84	3,909	10,542	14,535	1,805	6,261	8,066	11,684
111,434	280	12,988	35,030	48,298	5,998	20,805	26,803	38,822
130,009	326	15,153	40,869	56,348	6,997	24,273	31,270	45,293
47,654	120	5,554	14,980	20,654	2,565	8,897	11,462	16,602
80,440	202	9,376	25,287	34,865	4,329	15,018	19,347	28,024
31,143	78	3,630	9,790	13,498	1,676	5,815	7,491	10,850
5,145	13	600	1,617	2,230	277	961	1,238	1,793
2,791	7	325	877	1,209	150	521	671	972
187	-	22	59	81	10	35	45	65
1,231,486	3,089	143,538	387,126	533,753	66,282	229,924	296,206	429,032
8,309,947	20,846	968,583	2,612,290	3,601,719	447,264	1,551,504	1,998,768	2,895,070
1,384,777	3,474	161,406	435,314	600,194	74,532	258,544	333,076	482,437
1,930,903	4,844	225,060	606,993	836,897	103,926	360,508	464,434	672,700
2,815,525	7,063	328,169	885,080	1,220,312	151,539	525,671	677,210	980,890
2,330,628	5,846	271,651	732,649	1,010,146	125,441	435,139	560,580	811,958
1,341,127	3,364	156,318	421,593	581,275	72,183	250,394	322,577	467,230
6,991,627	17,539	814,924	2,197,867	3,030,330	376,308	1,305,368	1,681,676	2,435,785
42,678	107	4,974	13,416	18,497	2,297	7,968	10,265	14,868
961,835	2,413	112,109	302,359	416,881	51,769	179,579	231,348	335,090
8,395	21	979	2,639	3,639	452	1,567	2,019	2,925
21,490	54	2,505	6,756	9,315	1,157	4,012	5,169	7,487
25,609	64	2,985	8,050	11,099	1,378	4,781	6,159	8,922
3,872	10	451	1,217	1,678	208	723	931	1,349
1,637	4	191	515	710	88	306	394	570
4,818,426	12,087	561,622	1,514,706	2,088,415	259,341	899,622	1,158,963	1,678,672
112,408	282	13,102	35,336	48,720	6,050	20,987	27,037	39,162

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, 2020

Employer ID #	Employer Name	2020 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%)
52003	UNIVERSITY OF IOWA	13,988,445	1.880286%	131,164,014	218,704,922
52201	JOHNSON COUNTY	2,069,401	0.278163%	19,403,937	32,354,427
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	59,026	0.007934%	553,463	922,853
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	5,420	0.000729%	50,823	84,743
52302	CITY OF IOWA CITY	2,957,561	0.397547%	27,731,863	46,240,541
52303	CITY OF CORALVILLE	840,103	0.112924%	7,877,305	13,134,741
52304	CITY OF LONE TREE	18,575	0.002497%	174,170	290,414
52305	CITY OF SOLON	69,345	0.009321%	650,224	1,084,194
52308	CITY OF OXFORD	10,564	0.001420%	99,057	165,169
52310	CITY OF HILLS	10,660	0.001433%	99,957	166,670
52311	CITY OF UNIVERSITY HEIGHTS	4,466	0.000600%	41,871	69,817
52312	CITY OF TIFFIN	60,818	0.008175%	570,264	950,868
52314	LONE TREE HOUSING COMMISSION	3,439	0.000462%	32,246	53,767
52315	CITY OF NORTH LIBERTY	463,628	0.062320%	4,347,254	7,248,678
52316	CITY OF SWISHER	11,200	0.001505%	105,013	175,101
52317	CITY OF SHUEYVILLE	1,682	0.000226%	15,772	26,299
52564	SOLON COMMUNITY SCHOOL DISTRICT	942,509	0.126689%	8,837,530	14,735,836
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	10,927,175	1.468799%	102,459,717	170,842,929
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	304,848	0.040977%	2,858,441	4,766,210
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,963,118	0.263877%	18,407,368	30,692,732
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	88,004	0.011829%	825,182	1,375,922
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	137,709	0.018510%	1,291,243	2,153,038
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	836,802	0.112480%	7,846,354	13,083,134
53201	JONES COUNTY	431,442	0.057993%	4,045,460	6,745,464
53203	JONES COUNTY AGRI	13,508	0.001816%	126,659	211,194
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	397	0.000053%	3,724	6,210
53301	CITY OF OXFORD JUNCTION	9,807	0.001318%	91,958	153,332
53302	CITY OF WYOMING	11,358	0.001527%	106,497	177,575
53303	CITY OF ONSLOW	2,911	0.000391%	27,297	45,515
53304	CITY OF ANAMOSA	95,302	0.012810%	893,605	1,490,010
53305	CITY OF MONTICELLO	71,090	0.009556%	666,587	1,111,477
53307	CITY OF OLIN	12,525	0.001684%	117,445	195,829
53308	CITY OF MARTELLE	2,597	0.000349%	24,350	40,602
53314	CITY OF MORLEY	1,524	0.000205%	14,294	23,834
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	82,113	0.011037%	769,939	1,283,809
53546	MONTICELLO COMM SCH DIST	754,976	0.101482%	7,079,110	11,803,819
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	343,596	0.046185%	3,221,766	5,372,022
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	852,814	0.114633%	7,996,491	13,333,474
53601	JONES CO SOLID WASTE MANGT COMM	12,792	0.001719%	119,944	199,997
53602	ADVANCEMENT SERVICES	91,050	0.012239%	853,743	1,423,544
54201	KEOKUK COUNTY	262,295	0.035257%	2,459,437	4,100,903

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
57,762,298	144,898	6,732,606	18,157,980	25,035,484	3,108,923	10,784,480	13,893,403	20,123,581
8,545,149	21,436	995,998	2,686,227	3,703,661	459,923	1,595,417	2,055,340	2,977,011
243,735	611	28,409	76,620	105,640	13,118	45,506	58,624	84,914
22,382	56	2,609	7,036	9,701	1,205	4,179	5,384	7,797
12,212,619	30,636	1,423,467	3,839,122	5,293,225	657,316	2,280,151	2,937,467	4,254,706
3,469,025	8,702	404,339	1,090,512	1,503,553	186,712	647,682	834,394	1,208,560
76,701	192	8,940	24,112	33,244	4,128	14,321	18,449	26,722
286,347	718	33,376	90,015	124,109	15,412	53,462	68,874	99,759
43,623	109	5,085	13,713	18,907	2,348	8,145	10,493	15,198
44,019	110	5,131	13,838	19,079	2,369	8,219	10,588	15,336
18,439	46	2,149	5,797	7,992	992	3,443	4,435	6,424
251,134	630	29,271	78,946	108,847	13,517	46,888	60,405	87,492
14,200	36	1,655	4,464	6,155	764	2,651	3,415	4,947
1,914,453	4,802	223,143	601,822	829,767	103,041	357,437	460,478	666,969
46,246	116	5,390	14,538	20,044	2,489	8,634	11,123	16,111
6,946	17	810	2,183	3,010	374	1,297	1,671	2,420
3,891,891	9,763	453,628	1,223,443	1,686,834	209,472	726,633	936,105	1,355,881
45,121,436	113,188	5,259,224	14,184,237	19,556,649	2,428,557	8,424,374	10,852,931	15,719,680
1,258,807	3,158	146,723	395,715	545,596	67,752	235,025	302,777	438,551
8,106,277	20,335	944,844	2,548,265	3,513,444	436,302	1,513,478	1,949,780	2,824,114
363,396	912	42,356	114,236	157,504	19,559	67,848	87,407	126,602
568,640	1,426	66,279	178,756	246,461	30,606	106,168	136,774	198,106
3,455,395	8,668	402,751	1,086,228	1,497,647	185,979	645,138	831,117	1,203,811
1,781,549	4,469	207,652	560,042	772,163	95,888	332,623	428,511	620,667
55,779	140	6,501	17,534	24,175	3,002	10,414	13,416	19,432
1,640	4	191	516	711	88	306	394	571
40,497	102	4,720	12,730	17,552	2,180	7,561	9,741	14,108
46,899	118	5,466	14,743	20,327	2,524	8,756	11,280	16,339
12,021	30	1,401	3,779	5,210	647	2,244	2,891	4,188
393,528	987	45,868	123,708	170,563	21,181	73,473	94,654	137,100
293,553	736	34,216	92,280	127,232	15,800	54,808	70,608	102,270
51,720	130	6,028	16,259	22,417	2,784	9,656	12,440	18,019
10,723	27	1,250	3,371	4,648	577	2,002	2,579	3,736
6,295	16	734	1,979	2,729	339	1,175	1,514	2,193
339,068	851	39,521	106,588	146,960	18,250	63,305	81,555	118,126
3,117,514	7,820	363,368	980,012	1,351,200	167,793	582,054	749,847	1,086,099
1,418,808	3,559	165,372	446,012	614,943	76,364	264,898	341,262	494,293
3,521,512	8,834	410,457	1,107,012	1,526,303	189,537	657,482	847,019	1,226,846
52,821	133	6,157	16,605	22,895	2,843	9,862	12,705	18,402
375,973	943	43,822	118,190	162,955	20,236	70,196	90,432	130,984
1,083,092	2,717	126,242	340,478	469,437	58,295	202,218	260,513	377,334

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, 2020

Employer ID #	Employer Name	2020 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%)
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	11,645	0.001565%	109,195	182,073
54205	KEOKUK COUNTY HEALTH CENTER	541,348	0.072766%	5,076,005	8,463,810
54301	CITY OF SIGOURNEY	41,887	0.005630%	392,760	654,895
54302	CITY OF WHAT CHEER	9,697	0.001303%	90,923	151,606
54304	CITY OF KEOTA	13,749	0.001848%	128,920	214,963
54305	CITY OF SOUTH ENGLISH	2,296	0.000309%	21,524	35,890
54306	CITY OF THORNBURG	113	0.000015%	1,062	1,771
54307	CITY OF RICHLAND	5,467	0.000735%	51,258	85,469
54308	CITY OF HEDRICK	9,467	0.001273%	88,771	148,019
54309	CITY OF DELTA	5,705	0.000767%	53,496	89,201
54312	CITY OF OLLIE	874	0.000117%	8,196	13,667
54313	CITY OF MARTINSBURG	453	0.000061%	4,249	7,084
54314	CITY OF KESWICK	3,386	0.000455%	31,753	52,946
54318	CITY OF HARPER	425	0.000057%	3,983	6,642
54319	CITY OF WEBSTER	674	0.000091%	6,323	10,542
54320	CITY OF HAYESVILLE	42	0.000006%	390	649
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	361,035	0.048529%	3,385,279	5,644,666
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	162,749	0.021876%	1,526,032	2,544,529
54583	KEOTA COMMUNITY SCHOOL DISTRICT	197,879	0.026598%	1,855,436	3,093,783
54585	PEKIN COMMUNITY SCHOOL DISTRICT	463,102	0.062249%	4,342,320	7,240,452
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	293	0.000039%	2,744	4,575
55201	KOSSUTH COUNTY	462,208	0.062129%	4,333,940	7,226,479
55203	KOSSUTH COUNTY AGRI	7,733	0.001039%	72,511	120,905
55205	KOSSUTH REGIONAL HEALTH CENTER	1,037,459	0.139452%	9,727,833	16,220,341
55301	CITY OF ALGONA	140,253	0.018852%	1,315,092	2,192,804
55302	CITY OF LAKOTA	7,564	0.001017%	70,925	118,262
55303	CITY OF WESLEY	12,346	0.001659%	115,760	193,020
55304	CITY OF FENTON	10,055	0.001352%	94,278	157,200
55305	CITY OF SWEA CITY	14,965	0.002012%	140,321	233,973
55306	CITY OF BANCROFT	35,312	0.004746%	331,103	552,087
55307	CITY OF WHITEMORE	20,804	0.002796%	195,067	325,258
55309	CITY OF BURT	15,864	0.002132%	148,754	248,036
55313	CITY OF LEDYARD	2,646	0.000356%	24,809	41,366
55314	CITY OF TITONKA	13,525	0.001818%	126,816	211,456
55315	CITY OF LONE ROCK	3,109	0.000418%	29,150	48,605
55320	LAKOTA PUBLIC LIBRARY	1,710	0.000230%	16,031	26,730
55321	CITY OF LU VERNE	6,234	0.000838%	58,455	97,469
55548	ALGONA COMMUNITY SCHOOL DISTRICT	937,266	0.125985%	8,788,364	14,653,855
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	68,163	0.009162%	639,139	1,065,711
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	227,387	0.030565%	2,132,120	3,555,130
55701	ALGONA MUNICIPAL UTILITIES	241,196	0.032421%	2,261,597	3,771,022

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
48,087	121	5,605	15,117	20,843	2,588	8,978	11,566	16,753
2,235,382	5,608	260,550	702,708	968,866	120,314	417,356	537,670	778,776
172,965	434	20,160	54,373	74,967	9,309	32,293	41,602	60,258
40,041	100	4,667	12,587	17,354	2,155	7,476	9,631	13,950
56,774	142	6,617	17,847	24,606	3,056	10,600	13,656	19,779
9,479	24	1,105	2,980	4,109	510	1,770	2,280	3,302
468	1	55	147	203	25	87	112	163
22,573	57	2,631	7,096	9,784	1,215	4,215	5,430	7,864
39,093	98	4,557	12,289	16,944	2,104	7,299	9,403	13,620
23,559	59	2,746	7,406	10,211	1,268	4,399	5,667	8,208
3,609	9	421	1,135	1,565	194	674	868	1,257
1,871	5	218	588	811	101	349	450	652
13,983	35	1,630	4,396	6,061	753	2,611	3,364	4,872
1,754	4	204	551	759	94	328	422	611
2,784	7	325	875	1,207	150	520	670	970
172	-	20	54	74	9	32	41	60
1,490,817	3,740	173,765	468,649	646,154	80,240	278,342	358,582	519,380
672,037	1,686	78,331	211,260	291,277	36,171	125,472	161,643	234,128
817,101	2,050	95,239	256,861	354,150	43,979	152,556	196,535	284,667
1,912,280	4,797	222,890	601,139	828,826	102,924	357,031	459,955	666,212
1,208	3	141	380	524	65	226	291	421
1,908,590	4,788	222,460	599,979	827,227	102,725	356,342	459,067	664,926
31,932	80	3,722	10,038	13,840	1,719	5,962	7,681	11,125
4,283,965	10,746	499,327	1,346,694	1,856,767	230,574	799,835	1,030,409	1,492,474
579,143	1,453	67,503	182,058	251,014	31,171	108,129	139,300	201,765
31,234	78	3,641	9,819	13,538	1,681	5,832	7,513	10,882
50,979	128	5,942	16,025	22,095	2,744	9,518	12,262	17,760
41,518	104	4,839	13,052	17,995	2,235	7,752	9,987	14,464
61,795	155	7,203	19,426	26,784	3,326	11,537	14,863	21,528
145,812	366	16,995	45,837	63,198	7,848	27,224	35,072	50,799
85,904	215	10,013	27,005	37,233	4,624	16,039	20,663	29,928
65,509	164	7,636	20,593	28,393	3,526	12,231	15,757	22,822
10,925	27	1,273	3,434	4,734	588	2,040	2,628	3,806
55,848	140	6,509	17,556	24,205	3,006	10,427	13,433	19,457
12,837	32	1,496	4,035	5,563	691	2,397	3,088	4,472
7,060	18	823	2,219	3,060	380	1,318	1,698	2,459
25,743	65	3,000	8,092	11,157	1,386	4,806	6,192	8,968
3,870,239	9,709	451,104	1,216,637	1,677,450	208,307	722,591	930,898	1,348,337
281,466	706	32,807	88,481	121,994	15,149	52,551	67,700	98,059
938,948	2,355	109,441	295,165	406,961	50,537	175,306	225,843	327,116
995,967	2,498	116,087	313,089	431,674	53,606	185,952	239,558	346,981

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, 2020

Employer ID #	Employer Name	2020 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%)
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	201,793	0.027124%	1,892,132	3,154,971
56201	LEE COUNTY	709,413	0.095357%	6,651,876	11,091,441
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	11,559	0.001554%	108,386	180,724
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	67,274	0.009043%	630,797	1,051,801
56301	CITY OF KEOKUK	269,375	0.036209%	2,525,817	4,211,587
56302	CITY OF DONNELLSON	14,269	0.001918%	133,792	223,088
56303	CITY OF FORT MADISON	283,224	0.038070%	2,655,678	4,428,118
56304	CITY OF WEST POINT	39,115	0.005258%	366,765	611,550
56310	CITY OF MONTROSE	12,413	0.001669%	116,391	194,073
56312	CITY OF FRANKLIN	132	0.000018%	1,239	2,066
56313	CITY OF ST PAUL	204	0.000027%	1,912	3,188
56314	KEOKUK HOUSING AUTHORITY	35,751	0.004806%	335,226	558,960
56315	FT MADISON HOUSING AUTHORITY	27,703	0.003724%	259,756	433,122
56316	DONNELLSON PUBLIC LIBRARY	4,921	0.000661%	46,142	76,937
56317	CITY OF HOUGHTON	343	0.000046%	3,214	5,358
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,276,175	0.171540%	11,966,181	19,952,598
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	716,755	0.096344%	6,720,723	11,206,238
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,381,434	0.185688%	12,953,146	21,598,278
56601	SOUTHEAST IOWA PLANNING COMMISSION	99,432	0.013365%	932,335	1,554,590
56702	KEOKUK MUNICIPAL WATER WORKS	123,628	0.016618%	1,159,209	1,932,882
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	968,979	0.130247%	9,085,727	15,149,683
57202	LINN COUNTY	3,400,620	0.457101%	31,886,243	53,167,619
57204	LINN COUNTY ASSESSOR	72,920	0.009802%	683,744	1,140,086
57205	LINN COUNTY AGRI	35,599	0.004785%	333,793	556,571
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	106,806	0.014357%	1,001,475	1,669,875
57301	CITY OF CEDAR RAPIDS	6,042,281	0.812186%	56,656,040	94,469,165
57302	CITY OF CENTRAL CITY	32,735	0.004400%	306,939	511,796
57303	CITY OF COGGON	12,649	0.001700%	118,601	197,757
57304	CITY OF LISBON	38,151	0.005128%	357,730	596,484
57305	CITY OF MOUNT VERNON	106,189	0.014274%	995,690	1,660,229
57307	CITY OF SPRINGVILLE	20,190	0.002714%	189,315	315,667
57308	CITY OF MARION	853,314	0.114700%	8,001,182	13,341,296
57309	CITY OF CENTER POINT	52,590	0.007069%	493,116	822,229
57310	CITY OF WALKER	11,464	0.001541%	107,496	179,241
57311	CITY OF PRAIRIEBURG	2,560	0.000344%	24,003	40,023
57313	MARION MUNICIPAL WATER DEPARTMENT	98,977	0.013304%	928,071	1,547,480
57314	CITY OF ALBURNETT	11,051	0.001486%	103,625	172,786
57315	CITY OF PALO	20,634	0.002774%	193,473	322,600
57316	CITY OF BERTRAM	1,171	0.000157%	10,983	18,312
57317	CITY OF ROBINS	26,059	0.003503%	244,349	407,431
57318	CITY OF ELY	44,139	0.005933%	413,877	690,105

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
833,261	2,090	97,123	261,942	361,155	44,848	155,574	200,422	290,297
2,929,368	7,348	341,439	920,867	1,269,654	157,666	546,926	704,592	1,020,551
47,731	120	5,563	15,005	20,688	2,569	8,912	11,481	16,629
277,792	697	32,379	87,326	120,402	14,952	51,865	66,817	96,779
1,112,325	2,790	129,649	349,667	482,106	59,868	207,676	267,544	387,519
58,920	148	6,868	18,522	25,538	3,171	11,001	14,172	20,527
1,169,513	2,934	136,315	367,645	506,894	62,946	218,353	281,299	407,442
161,517	405	18,826	50,774	70,005	8,693	30,156	38,849	56,270
51,257	129	5,974	16,113	22,216	2,759	9,570	12,329	17,857
546	1	64	172	237	29	102	131	190
842	2	98	265	365	45	157	202	293
147,627	370	17,207	46,408	63,985	7,946	27,563	35,509	51,431
114,392	287	13,333	35,960	49,580	6,157	21,358	27,515	39,853
20,320	51	2,368	6,388	8,807	1,094	3,794	4,888	7,079
1,415	4	165	445	614	76	264	340	493
5,269,693	13,219	614,220	1,656,565	2,284,004	283,629	983,875	1,267,504	1,835,888
2,959,687	7,424	344,973	930,398	1,282,795	159,298	552,587	711,885	1,031,114
5,704,335	14,310	664,881	1,793,198	2,472,389	307,023	1,065,025	1,372,048	1,987,311
410,584	1,030	47,856	129,070	177,956	22,099	76,658	98,757	143,042
510,495	1,281	59,502	160,478	221,261	27,476	95,312	122,788	177,849
4,001,192	10,037	466,367	1,257,803	1,734,207	215,355	747,041	962,396	1,393,960
14,042,134	35,225	1,636,710	4,414,243	6,086,178	755,785	2,621,729	3,377,514	4,892,084
301,109	755	35,096	94,656	130,507	16,206	56,218	72,424	104,902
146,996	369	17,133	46,209	63,711	7,912	27,445	35,357	51,212
441,032	1,106	51,405	138,641	191,152	23,738	82,343	106,081	153,649
24,950,312	62,589	2,908,136	7,843,305	10,814,030	1,342,893	4,658,335	6,001,228	8,692,342
135,171	339	15,755	42,492	58,586	7,275	25,237	32,512	47,092
52,230	131	6,088	16,419	22,638	2,811	9,752	12,563	18,196
157,538	395	18,362	49,523	68,280	8,479	29,413	37,892	54,884
438,484	1,100	51,108	137,841	190,049	23,600	81,867	105,467	152,762
83,371	209	9,717	26,208	36,134	4,487	15,566	20,053	29,045
3,523,578	8,839	410,698	1,107,661	1,527,198	189,648	657,868	847,516	1,227,566
217,159	545	25,311	68,266	94,122	11,688	40,545	52,233	75,655
47,340	119	5,518	14,882	20,519	2,548	8,839	11,387	16,492
10,571	27	1,232	3,323	4,582	569	1,974	2,543	3,683
408,706	1,025	47,638	128,480	177,143	21,998	76,307	98,305	142,387
45,635	114	5,319	14,346	19,779	2,456	8,520	10,976	15,899
85,202	214	9,931	26,784	36,929	4,586	15,908	20,494	29,683
4,837	12	564	1,520	2,096	260	903	1,163	1,685
107,607	270	12,542	33,827	46,639	5,792	20,091	25,883	37,489
182,264	457	21,244	57,296	78,997	9,810	34,029	43,839	63,498

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, 2020

Employer ID #	Employer Name	2020 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%)
57319	CITY OF HIAWATHA	195,591	0.026291%	1,833,975	3,057,999
57323	CITY OF FAIRFAX	56,348	0.007574%	528,355	880,988
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,709,980	1.842855%	128,552,962	214,351,214
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,562,299	0.210000%	14,649,053	24,426,059
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	423,880	0.056977%	3,974,552	6,627,229
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	988,487	0.132870%	9,268,648	15,454,688
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	4,120,058	0.553806%	38,632,122	64,415,803
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	273,741	0.036796%	2,566,762	4,279,860
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	5,598,033	0.752471%	52,490,498	87,523,475
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,057,245	0.142112%	9,913,362	16,529,695
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	231,180	0.031075%	2,167,679	3,614,422
57582	LISBON COMMUNITY SCHOOL DISTRICT	445,277	0.059853%	4,175,186	6,961,771
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	359,282	0.048294%	3,368,841	5,617,258
57584	KIRKWOOD COMMUNITY COLLEGE	1,873,443	0.251823%	17,566,516	29,290,684
57603	AEA 10 - GRANT WOOD	3,209,873	0.431462%	30,097,686	50,185,351
57702	COGGON MUNICIPAL LIGHT PLANT	4,611	0.000620%	43,240	72,099
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	203,252	0.027321%	1,905,810	3,177,777
58201	LOUISA COUNTY	280,422	0.037694%	2,629,405	4,384,311
58203	LOUISA COUNTY AGRI EXT DISTRICT	22,536	0.003029%	211,308	352,338
58205	LOUISA COUNTY ASSESSOR	18,040	0.002425%	169,158	282,057
58301	CITY OF WAPELLO	30,827	0.004144%	289,050	481,966
58302	CITY OF MORNING SUN	16,516	0.002220%	154,866	258,226
58303	CITY OF COLUMBUS JUNCTION	26,582	0.003573%	249,251	415,604
58305	CITY OF GRANDVIEW	7,133	0.000959%	66,888	111,530
58306	CITY OF COLUMBUS CITY	2,579	0.000347%	24,180	40,319
58307	CITY OF COTTER	94	0.000013%	885	1,476
58308	CITY OF FREDONIA	518	0.000070%	4,855	8,095
58311	CITY OF OAKVILLE	4,086	0.000549%	38,317	63,891
58314	CITY OF LETTS	4,162	0.000559%	39,026	65,073
58320	LOUISA REGIONAL SOLID WASTE	866	0.000116%	8,123	13,545
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	446,733	0.060048%	4,188,832	6,984,524
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	460,499	0.061899%	4,317,910	7,199,751
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	94,727	0.012733%	888,219	1,481,030
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	562,188	0.075568%	5,271,408	8,789,628
59201	LUCAS COUNTY	216,937	0.029160%	2,034,128	3,391,738
59203	LUCAS COUNTY AGRI	4,921	0.000661%	46,144	76,942
59204	LUCAS COUNTY HEALTH CENTER	860,612	0.115681%	8,069,610	13,455,393
59301	CITY OF RUSSELL	6,173	0.000830%	57,877	96,505
59302	CITY OF CHARITON	62,841	0.008447%	589,237	982,503
59304	CITY OF LUCAS	594	0.000080%	5,571	9,290
59305	CITY OF DERBY	238	0.000032%	2,231	3,719

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
807,650	2,026	94,137	253,890	350,053	43,470	150,792	194,262	281,374
232,678	584	27,120	73,144	100,848	12,523	43,442	55,965	81,062
56,612,437	142,014	6,598,581	17,796,514	24,537,109	3,047,034	10,569,796	13,616,830	19,722,985
6,451,182	16,183	751,931	2,027,974	2,796,088	347,220	1,204,465	1,551,685	2,247,502
1,750,322	4,391	204,012	550,226	758,629	94,207	326,793	421,000	609,788
4,081,748	10,239	475,757	1,283,126	1,769,122	219,691	762,081	981,772	1,422,024
17,012,899	42,678	1,982,974	5,348,124	7,373,776	915,680	3,176,384	4,092,064	5,927,057
1,130,357	2,836	131,751	355,335	489,922	60,839	211,043	271,882	393,800
23,115,881	57,987	2,694,320	7,266,639	10,018,946	1,244,159	4,315,838	5,559,997	8,053,252
4,365,668	10,951	508,850	1,372,378	1,892,179	234,972	815,090	1,050,062	1,520,938
954,607	2,395	111,266	300,088	413,749	51,380	178,229	229,609	332,572
1,838,678	4,612	214,311	578,001	796,924	98,963	343,289	442,252	640,570
1,483,578	3,722	172,922	466,373	643,017	79,850	276,991	356,841	516,858
7,735,981	19,406	901,684	2,431,860	3,352,950	416,371	1,444,342	1,860,713	2,695,108
13,254,485	33,249	1,544,904	4,166,640	5,744,793	713,392	2,474,672	3,188,064	4,617,678
19,042	48	2,219	5,986	8,253	1,025	3,555	4,580	6,634
839,285	2,105	97,825	263,835	363,765	45,173	156,698	201,871	292,395
1,157,943	2,905	134,967	364,008	501,880	62,324	216,193	278,517	403,411
93,056	233	10,846	29,253	40,332	5,009	17,374	22,383	32,420
74,494	187	8,683	23,418	32,288	4,009	13,908	17,917	25,953
127,292	319	14,837	40,015	55,171	6,851	23,766	30,617	44,347
68,200	171	7,949	21,439	29,559	3,671	12,733	16,404	23,760
109,766	275	12,794	34,506	47,575	5,908	20,494	26,402	38,241
29,456	74	3,433	9,260	12,767	1,585	5,500	7,085	10,262
10,649	27	1,241	3,347	4,615	573	1,988	2,561	3,710
390	1	45	123	169	21	73	94	136
2,138	5	249	672	926	115	399	514	745
16,874	42	1,967	5,305	7,314	908	3,150	4,058	5,879
17,186	43	2,003	5,403	7,449	925	3,209	4,134	5,987
3,577	9	417	1,125	1,551	193	668	861	1,246
1,844,687	4,627	215,011	579,890	799,528	99,286	344,411	443,697	642,663
1,901,531	4,770	221,637	597,760	824,167	102,345	355,024	457,369	662,467
391,156	981	45,592	122,963	169,536	21,053	73,031	94,084	136,273
2,321,434	5,823	270,580	729,759	1,006,162	124,946	433,422	558,368	808,755
895,794	2,247	104,411	281,599	388,257	48,214	167,249	215,463	312,082
20,321	51	2,369	6,388	8,808	1,094	3,794	4,888	7,080
3,553,713	8,915	414,210	1,117,134	1,540,259	191,270	663,494	854,764	1,238,064
25,488	64	2,971	8,012	11,047	1,372	4,759	6,131	8,880
259,489	651	30,245	81,572	112,468	13,966	48,448	62,414	90,403
2,454	6	286	771	1,063	132	458	590	855
982	2	114	309	425	53	183	236	342

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
59307	CITY OF WILLIAMSON	385	0.000052%	3,611	6,022
59308	HOUSING BOARD	6,463	0.000869%	60,597	101,040
59309	CHARITON MUNICIPAL WATER	28,301	0.003804%	265,365	442,473
59562	CHARITON COMMUNITY SCHOOL DISTRICT	808,065	0.108618%	7,576,896	12,633,834
59603	SOUTH IA AREA DETENTION SERV. AGCY.	55,451	0.007454%	519,943	866,962
60201	LYON COUNTY	330,321	0.044401%	3,097,288	5,164,467
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	12,082	0.001624%	113,284	188,891
60301	CITY OF ALVORD	2,761	0.000371%	25,889	43,168
60302	CITY OF LITTLE ROCK	9,157	0.001231%	85,860	143,164
60303	CITY OF GEORGE	17,638	0.002371%	165,382	275,761
60304	CITY OF LARCHWOOD	16,653	0.002239%	156,153	260,372
60305	CITY OF INWOOD	16,062	0.002159%	150,607	251,124
60306	CITY OF DOON	8,486	0.001141%	79,571	132,677
60307	CITY OF ROCK RAPIDS	50,726	0.006818%	475,637	793,085
60308	CITY OF LESTER	2,796	0.000376%	26,216	43,713
60309	ROCK RAPIDS PUBLIC LIBRARY	9,027	0.001213%	84,647	141,142
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	8,761	0.001178%	82,144	136,969
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	556,503	0.074803%	5,218,105	8,700,750
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	533,150	0.071664%	4,999,130	8,335,627
61201	MADISON COUNTY	374,053	0.050279%	3,507,342	5,848,197
61203	MADISON COUNTY AGRI EXT DISTRICT	12,721	0.001710%	119,278	198,887
61204	MADISON COUNTY MEMORIAL HOSPITAL	877,583	0.117962%	8,228,738	13,720,726
61301	CITY OF WINTERSET	192,757	0.025910%	1,807,408	3,013,700
61303	CITY OF EARLHAM	26,387	0.003547%	247,420	412,553
61304	CITY OF TRURO	7,811	0.001050%	73,245	122,130
61308	CITY OF ST CHARLES	5,874	0.000790%	55,080	91,842
61309	CITY OF EAST PERU	264	0.000036%	2,478	4,133
61311	CITY OF MACKSBURG	378	0.000051%	3,541	5,904
61312	CITY OF BEVINGTON	236	0.000032%	2,213	3,690
61313	NORTH WARD PLAZA	9,726	0.001307%	91,198	152,065
61315	CITY OF PATTERSON	566	0.000076%	5,311	8,855
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	369,001	0.049600%	3,459,970	5,769,207
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,124,279	0.151122%	10,541,910	17,577,745
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	517,849	0.069608%	4,855,666	8,096,413
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	19,433	0.002612%	182,218	303,834
62201	MAHASKA COUNTY	398,970	0.053628%	3,740,978	6,237,765
62203	MAHASKA COUNTY AGRI	12,908	0.001735%	121,033	201,812
62204	MAHASKA HEALTH PARTNERSHIP	2,382,776	0.320286%	22,342,329	37,253,947
62208	MAHASKA CO SOIL & WATER CONS DIST	9,634	0.001295%	90,336	150,628
62209	S C IA SOLID WASTE AGENCY	77,952	0.010478%	730,928	1,218,761
62301	CITY OF NEW SHARON	18,103	0.002433%	169,744	283,033

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,590	4	185	500	689	86	297	383	554
26,686	67	3,110	8,389	11,566	1,436	4,982	6,418	9,297
116,862	293	13,621	36,736	50,650	6,290	21,819	28,109	40,713
3,336,730	8,370	388,920	1,048,924	1,446,214	179,592	622,982	802,574	1,162,470
228,974	574	26,689	71,980	99,243	12,324	42,750	55,074	79,771
1,363,991	3,422	158,983	428,780	591,185	73,414	254,663	328,077	475,195
49,888	125	5,815	15,683	21,623	2,685	9,314	11,999	17,380
11,401	29	1,329	3,584	4,942	614	2,129	2,743	3,972
37,811	95	4,407	11,886	16,388	2,035	7,060	9,095	13,173
72,831	183	8,489	22,895	31,567	3,920	13,598	17,518	25,373
68,767	173	8,015	21,617	29,805	3,701	12,839	16,540	23,957
66,325	166	7,731	20,850	28,747	3,570	12,383	15,953	23,107
35,041	88	4,084	11,016	15,188	1,886	6,542	8,428	12,208
209,462	525	24,414	65,846	90,785	11,274	39,108	50,382	72,974
11,545	29	1,346	3,629	5,004	621	2,155	2,776	4,022
37,277	94	4,345	11,718	16,157	2,006	6,960	8,966	12,987
36,175	91	4,216	11,372	15,679	1,947	6,754	8,701	12,603
2,297,961	5,765	267,844	722,380	995,989	123,682	429,040	552,722	800,577
2,201,528	5,523	256,604	692,066	954,193	118,492	411,035	529,527	766,982
1,544,571	3,875	180,031	485,547	669,453	83,133	288,378	371,511	538,107
52,528	132	6,123	16,513	22,768	2,827	9,807	12,634	18,300
3,623,790	9,090	422,378	1,139,164	1,570,632	195,042	676,578	871,620	1,262,478
795,950	1,997	92,774	250,213	344,984	42,840	148,607	191,447	277,298
108,960	273	12,700	34,252	47,225	5,864	20,343	26,207	37,960
32,256	81	3,760	10,140	13,981	1,736	6,022	7,758	11,237
24,256	61	2,827	7,625	10,513	1,306	4,529	5,835	8,451
1,091	3	127	343	473	59	204	263	380
1,559	4	182	490	676	84	291	375	543
975	2	114	306	422	52	182	234	340
40,162	101	4,681	12,625	17,407	2,162	7,498	9,660	13,992
2,339	6	273	735	1,014	126	437	563	815
1,523,709	3,822	177,599	478,989	660,410	82,010	284,483	366,493	530,839
4,642,469	11,646	541,113	1,459,393	2,012,152	249,870	866,770	1,116,640	1,617,372
2,138,349	5,364	249,240	672,205	926,809	115,092	399,239	514,331	744,971
80,246	201	9,353	25,226	34,780	4,319	14,982	19,301	27,957
1,647,460	4,133	192,023	517,891	714,047	88,671	307,588	396,259	573,952
53,301	134	6,213	16,755	23,102	2,869	9,951	12,820	18,569
9,839,164	24,682	1,146,824	3,093,010	4,264,516	529,570	1,837,016	2,366,586	3,427,828
39,783	100	4,637	12,506	17,243	2,141	7,428	9,569	13,860
321,888	807	37,518	101,188	139,513	17,325	60,098	77,423	112,141
74,752	188	8,713	23,499	32,400	4,023	13,957	17,980	26,043

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)
62302	CITY OF OSKALOOSA	150,037	0.020168%	1,406,835	2,345,778
62304	CITY OF FREMONT	4,798	0.000645%	44,985	75,008
62305	CITY OF UNIVERSITY PARK	1,086	0.000146%	10,179	16,973
62306	CITY OF LEIGHTON	283	0.000038%	2,655	4,428
62307	CITY OF BEACON	928	0.000125%	8,699	14,505
62308	CITY OF ROSE HILL	725	0.000097%	6,798	11,335
62309	CITY OF BARNES CITY	1,104	0.000148%	10,356	17,268
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	401	0.000054%	3,762	6,273
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	341,493	0.045903%	3,202,044	5,339,138
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,371,402	0.184340%	12,859,085	21,441,438
62601	MAHASKA CO SOLID WASTE MGMT COMM	21,443	0.002882%	201,060	335,251
62701	OSKALOOSA WATER DEPT	73,564	0.009888%	689,777	1,150,145
63201	MARION COUNTY	654,395	0.087962%	6,136,002	10,231,265
63204	MARION COUNTY AGRI	8,970	0.001206%	84,110	140,246
63209	MARION COUNTY RURAL WATER DIST	24,445	0.003286%	229,214	382,195
63301	CITY OF KNOXVILLE	134,100	0.018025%	1,257,406	2,096,619
63302	CITY OF PELLA	486,893	0.065447%	4,565,402	7,612,422
63306	CITY OF PLEASANTVILLE	26,795	0.003602%	251,242	418,925
63307	CITY OF BUSSEY	5,251	0.000706%	49,235	82,095
63312	CITY OF MARYSVILLE	28	0.000004%	266	443
63315	CITY OF HAMILTON	76	0.000010%	708	1,181
63316	CITY OF SWAN	238	0.000032%	2,231	3,720
63317	CITY OF HARVEY	3,936	0.000529%	36,911	61,546
63321	CITY OF MELCHER-DALLAS	17,568	0.002361%	164,724	274,664
63324	KNOXVILLE LOW RENT HOUSING AGCY	16,234	0.002182%	152,224	253,821
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	483,402	0.064977%	4,532,664	7,557,835
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	257,745	0.034645%	2,416,770	4,029,760
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,119,754	0.150514%	10,499,484	17,507,004
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,531,299	0.205833%	14,358,373	23,941,375
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	228,257	0.030682%	2,140,275	3,568,727
63701	KNOXVILLE WATERWORKS	44,353	0.005962%	415,880	693,445
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,823,625	0.513960%	35,852,591	59,781,171
64201	MARSHALL COUNTY	543,560	0.073064%	5,096,745	8,498,392
64203	MARSHALL COUNTY AGRI EXT DISTRICT	16,434	0.002209%	154,098	256,945
64302	CITY OF STATE CENTER	49,682	0.006678%	465,845	776,756
64303	CITY OF MARSHALLTOWN	612,351	0.082310%	5,741,766	9,573,911
64305	GUTEKUNST PUBLIC LIBRARY	5,941	0.000799%	55,702	92,878
64306	CITY OF MELBOURNE	16,787	0.002257%	157,408	262,465
64307	CITY OF RHODES	2,141	0.000288%	20,076	33,474
64308	CITY OF GILMAN	6,879	0.000925%	64,499	107,546
64309	CITY OF ALBION	9,474	0.001274%	88,837	148,128

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
619,545	1,554	72,212	194,758	268,524	33,346	115,672	149,018	215,841
19,810	50	2,309	6,228	8,587	1,066	3,699	4,765	6,902
4,483	11	522	1,409	1,942	241	837	1,078	1,562
1,169	3	136	368	507	63	218	281	407
3,831	10	447	1,204	1,661	206	715	921	1,335
2,994	8	349	941	1,298	161	559	720	1,043
4,561	11	532	1,434	1,977	245	852	1,097	1,589
1,657	4	193	521	718	89	309	398	577
1,410,123	3,537	164,360	443,282	611,179	75,897	263,276	339,173	491,267
5,662,912	14,206	660,053	1,780,176	2,454,435	304,793	1,057,291	1,362,084	1,972,880
88,543	222	10,320	27,834	38,376	4,766	16,531	21,297	30,847
303,766	762	35,406	95,491	131,659	16,349	56,714	73,063	105,828
2,702,186	6,779	314,959	849,451	1,171,189	145,439	504,510	649,949	941,404
37,040	93	4,317	11,644	16,054	1,994	6,916	8,910	12,904
100,942	253	11,765	31,732	43,750	5,433	18,846	24,279	35,167
553,739	1,389	64,542	174,072	240,003	29,804	103,386	133,190	192,915
2,010,522	5,043	234,341	632,022	871,406	108,212	375,373	483,585	700,438
110,643	278	12,896	34,781	47,955	5,955	20,657	26,612	38,546
21,682	54	2,527	6,816	9,397	1,167	4,048	5,215	7,554
117	-	14	37	51	6	22	28	41
312	1	36	98	135	17	58	75	109
983	2	115	309	426	53	183	236	342
16,255	41	1,895	5,110	7,046	875	3,035	3,910	5,663
72,542	182	8,455	22,804	31,441	3,904	13,544	17,448	25,272
67,037	168	7,814	21,074	29,056	3,608	12,516	16,124	23,355
1,996,105	5,007	232,660	627,489	865,156	107,436	372,682	480,118	695,415
1,064,302	2,670	124,052	334,571	461,293	57,284	198,710	255,994	370,788
4,623,786	11,599	538,935	1,453,519	2,004,053	248,865	863,282	1,112,147	1,610,863
6,323,172	15,862	737,011	1,987,733	2,740,606	340,330	1,180,565	1,520,895	2,202,905
942,539	2,364	109,860	296,294	408,518	50,730	175,976	226,706	328,367
183,146	459	21,347	57,573	79,379	9,857	34,194	44,051	63,806
15,788,844	39,607	1,840,302	4,963,333	6,843,242	849,798	2,947,848	3,797,646	5,500,613
2,244,516	5,630	261,614	705,579	972,823	120,806	419,061	539,867	781,958
67,862	170	7,910	21,333	29,413	3,653	12,670	16,323	23,642
205,150	515	23,912	64,490	88,917	11,042	38,302	49,344	71,471
2,528,572	6,343	294,723	794,874	1,095,940	136,095	472,096	608,191	880,919
24,530	62	2,859	7,711	10,632	1,320	4,580	5,900	8,546
69,320	174	8,080	21,791	30,045	3,731	12,942	16,673	24,150
8,841	22	1,030	2,779	3,831	476	1,651	2,127	3,080
28,404	71	3,311	8,929	12,311	1,529	5,303	6,832	9,896
39,122	98	4,560	12,298	16,956	2,106	7,304	9,410	13,630

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
64310	CITY OF LISCOMB	1,906	0.000256%	17,871	29,799
64312	CITY OF ST ANTHONY	304	0.000041%	2,855	4,760
64313	CITY OF CLEMONS	1,133	0.000152%	10,622	17,711
64316	CITY OF LAUREL	5,422	0.000729%	50,839	84,770
64317	CITY OF LE GRAND	12,966	0.001743%	121,576	202,718
64318	CITY OF FERGUSON	646	0.000087%	6,054	10,095
64319	CITY OF HAVERHILL	915	0.000123%	8,577	14,301
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,589,542	0.482496%	33,657,690	56,121,358
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	574,719	0.077252%	5,388,910	8,985,553
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	637,021	0.085626%	5,973,089	9,959,622
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	488,376	0.065646%	4,579,304	7,635,604
64601	REGION SIX PLANNING COMMISSION	63,496	0.008535%	595,380	992,747
64603	SOLID WASTE MANGT COMM MARSHALL CO	42,281	0.005683%	396,455	661,055
64701	MARSHALLTOWN WATER WORKS	63,183	0.008493%	592,438	987,841
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,582,560	0.481557%	33,592,224	56,012,199
65201	MILLS COUNTY	463,104	0.062249%	4,342,340	7,240,485
65203	MILLS COUNTY AGRI	13,378	0.001798%	125,440	209,160
65301	CITY OF GLENWOOD	81,426	0.010945%	763,502	1,273,074
65302	CITY OF MALVERN	18,672	0.002510%	175,080	291,931
65303	CITY OF SILVER CITY	3,755	0.000505%	35,212	58,713
65306	CITY OF EMERSON	7,527	0.001012%	70,575	117,678
65307	CITY OF HASTINGS	1,722	0.000231%	16,149	26,926
65311	CITY OF PACIFIC JUNCTION	5,847	0.000786%	54,828	91,421
65312	GLENWOOD MUNICIPAL UTILITIES	48,595	0.006532%	455,651	759,760
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,575	0.000212%	14,770	24,627
65315	CITY OF HENDERSON	3,597	0.000483%	33,724	56,232
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,301,517	0.174946%	12,203,804	20,348,814
66201	MITCHELL COUNTY	323,484	0.043482%	3,033,183	5,057,576
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	876,175	0.117773%	8,215,541	13,698,721
66204	MITCHELL COUNTY AGRI EXT	12,586	0.001692%	118,010	196,772
66208	MITCHELL CO SOIL & WATER CONS DIST	3,650	0.000491%	34,222	57,063
66301	CITY OF OSAGE	82,334	0.011067%	772,014	1,287,268
66303	CITY OF RICEVILLE	19,048	0.002560%	178,605	297,809
66306	CITY OF STACYVILLE	5,430	0.000730%	50,914	84,895
66307	CITY OF SAINT ANSGAR	32,735	0.004400%	306,943	511,802
66309	CITY OF MITCHELL	897	0.000121%	8,414	14,029
66312	CITY OF ORCHARD	312	0.000042%	2,921	4,871
66313	CITY OF CARPENTER	510	0.000069%	4,780	7,970
66314	CITY OF MCINTIRE	312	0.000042%	2,921	4,871
66315	STACYVILLE PUBLIC LIBRARY	3,563	0.000479%	33,412	55,712
66553	OSAGE COMMUNITY SCHOOL DISTRICT	618,826	0.083181%	5,802,485	9,675,154

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
7,870	20	917	2,474	3,411	424	1,469	1,893	2,742	
1,257	3	147	395	545	68	235	303	438	
4,678	12	545	1,470	2,027	252	873	1,125	1,630	
22,389	56	2,610	7,038	9,704	1,205	4,180	5,385	7,800	
53,540	134	6,240	16,831	23,205	2,882	9,996	12,878	18,653	
2,666	7	311	838	1,156	144	498	642	929	
3,777	9	440	1,187	1,636	203	705	908	1,316	
14,822,248	37,182	1,727,638	4,659,477	6,424,297	797,773	2,767,380	3,565,153	5,163,865	
2,373,180	5,953	276,611	746,026	1,028,590	127,731	443,083	570,814	826,783	
2,630,442	6,599	306,597	826,898	1,140,094	141,577	491,115	632,692	916,409	
2,016,644	5,059	235,054	633,946	874,059	108,541	376,516	485,057	702,571	
262,195	658	30,561	82,423	113,642	14,112	48,953	63,065	91,345	
174,592	438	20,350	54,884	75,672	9,397	32,597	41,994	60,825	
260,899	654	30,410	82,016	113,080	14,042	48,711	62,753	90,894	
14,793,418	37,110	1,724,278	4,650,414	6,411,802	796,221	2,761,997	3,558,218	5,153,821	
1,912,289	4,797	222,891	601,141	828,829	102,925	357,033	459,958	666,215	
55,241	139	6,439	17,366	23,944	2,973	10,314	13,287	19,245	
336,232	843	39,190	105,697	145,730	18,097	62,776	80,873	117,139	
77,102	193	8,987	24,238	33,418	4,150	14,395	18,545	26,861	
15,507	39	1,807	4,875	6,721	835	2,895	3,730	5,402	
31,080	78	3,623	9,770	13,471	1,673	5,803	7,476	10,828	
7,112	18	829	2,236	3,083	383	1,328	1,711	2,478	
24,145	61	2,814	7,590	10,465	1,300	4,508	5,808	8,412	
200,661	503	23,388	63,079	86,970	10,800	37,464	48,264	69,907	
6,504	16	758	2,045	2,819	350	1,214	1,564	2,266	
14,852	37	1,731	4,669	6,437	799	2,773	3,572	5,174	
5,374,338	13,482	626,417	1,689,461	2,329,360	289,261	1,003,413	1,292,674	1,872,345	
1,335,760	3,351	155,692	419,905	578,948	71,894	249,392	321,286	465,360	
3,617,978	9,076	421,701	1,137,337	1,568,114	194,729	675,493	870,222	1,260,453	
51,970	130	6,057	16,337	22,524	2,797	9,703	12,500	18,105	
15,071	38	1,757	4,738	6,533	811	2,814	3,625	5,250	
339,981	853	39,627	106,875	147,355	18,299	63,476	81,775	118,445	
78,654	197	9,168	24,726	34,091	4,233	14,685	18,918	27,402	
22,422	56	2,613	7,048	9,717	1,207	4,186	5,393	7,811	
135,172	339	15,755	42,492	58,586	7,275	25,237	32,512	47,092	
3,705	9	432	1,165	1,606	199	692	891	1,291	
1,286	3	150	404	557	69	240	309	448	
2,105	5	245	662	912	113	393	506	733	
1,286	3	150	404	557	69	240	309	448	
14,714	37	1,715	4,625	6,377	792	2,747	3,539	5,126	
2,555,311	6,410	297,840	803,280	1,107,530	137,534	477,088	614,622	890,235	

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, 2020

Employer ID #	Employer Name	2020 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%)
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	387,003	0.052020%	3,628,771	6,050,669
66701	OSAGE MUNICIPAL LIGHT AND POWER	61,227	0.008230%	574,099	957,262
66702	OSAGE MUNICIPAL GASWORKS	31,616	0.004250%	296,449	494,303
67201	MONONA COUNTY	285,301	0.038349%	2,675,155	4,460,596
67203	MONONA COUNTY AGRI EXTENSION DISTRI	11,076	0.001489%	103,860	173,177
67205	MONONA COUNTY ASSESSOR	20,029	0.002692%	187,807	313,152
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,718	0.002516%	175,515	292,657
67301	CITY OF ONAWA	87,897	0.011815%	824,176	1,374,245
67302	CITY OF MAPLETON	52,730	0.007088%	494,427	824,415
67303	CITY OF UTE	8,290	0.001114%	77,734	129,615
67304	CITY OF WHITING	8,762	0.001178%	82,153	136,984
67305	CITY OF MOORHEAD	3,837	0.000516%	35,978	59,990
67306	CITY OF SOLDIER	3,864	0.000519%	36,230	60,411
67308	CITY OF CASTANA	2,308	0.000310%	21,640	36,083
67311	CITY OF RODNEY	283	0.000038%	2,655	4,428
67312	CITY OF BLENCOE	6,877	0.000924%	64,485	107,524
67313	LOW RENT HOUSING AGENCY OF ONAWA	12,413	0.001668%	116,388	194,067
67545	WHITING COMMUNITY SCHOOL DISTRICT	144,570	0.019433%	1,355,576	2,260,308
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	427,319	0.057439%	4,006,798	6,680,998
68201	MONROE COUNTY	245,773	0.033036%	2,304,517	3,842,588
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	10,576	0.001422%	99,167	165,353
68204	MONROE COUNTY HOSPITAL	840,456	0.112972%	7,880,616	13,140,262
68301	CITY OF ALBIA	50,154	0.006742%	470,275	784,144
68304	CITY OF LOVILIA	7,308	0.000982%	68,529	114,266
68305	CITY OF MELROSE	510	0.000069%	4,780	7,970
68307	ALBIA LOW RENT HOUSING AGENCY	17,878	0.002403%	167,634	279,515
68549	ALBIA COMMUNITY SCHOOL DISTRICT	697,591	0.093768%	6,541,028	10,906,612
68701	ALBIA MUNICIPAL WATERWORKS	20,683	0.002780%	193,932	323,365
69201	MONTGOMERY COUNTY	249,734	0.033569%	2,341,658	3,904,518
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	9,746	0.001310%	91,383	152,373
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,992,765	0.267862%	18,685,351	31,156,246
69301	CITY OF RED OAK	119,197	0.016022%	1,117,667	1,863,615
69303	CITY OF VILLISCA	23,290	0.003131%	218,385	364,139
69304	CITY OF STANTON	15,630	0.002101%	146,559	244,375
69308	CITY OF ELLIOTT	6,922	0.000930%	64,909	108,231
69312	STANTON HOUSING COMMISSION	3,530	0.000474%	33,099	55,190
69313	CITY OF GRANT	665	0.000089%	6,237	10,399
69314	LOW RENT HOUSING AGENCY OF RED OAK	17,328	0.002329%	162,476	270,915
69315	VILLISCA LOW RENT HOUSING	3,150	0.000423%	29,532	49,242
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	201,310	0.027060%	1,887,604	3,147,420
69531	RED OAK COMMUNITY SCHOOL DISTRICT	652,220	0.087669%	6,115,604	10,197,253

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,598,046	4,009	186,264	502,357	692,630	86,011	298,362	384,373	556,737
252,823	634	29,468	79,477	109,579	13,608	47,203	60,811	88,080
130,551	327	15,217	41,040	56,584	7,027	24,374	31,401	45,482
1,178,091	2,955	137,315	370,341	510,611	63,408	219,955	283,363	410,430
45,738	115	5,331	14,378	19,824	2,462	8,539	11,001	15,934
82,707	207	9,640	25,999	35,846	4,451	15,442	19,893	28,814
77,294	194	9,009	24,298	33,501	4,160	14,431	18,591	26,928
362,953	910	42,305	114,097	157,312	19,535	67,765	87,300	126,448
217,737	546	25,379	68,447	94,372	11,719	40,652	52,371	75,856
34,233	86	3,990	10,761	14,837	1,842	6,391	8,233	11,926
36,179	91	4,217	11,373	15,681	1,947	6,755	8,702	12,604
15,844	40	1,847	4,981	6,868	853	2,958	3,811	5,520
15,955	40	1,860	5,016	6,916	859	2,979	3,838	5,559
9,530	24	1,111	2,996	4,131	513	1,779	2,292	3,320
1,169	3	136	368	507	63	218	281	407
28,398	71	3,310	8,927	12,308	1,528	5,302	6,830	9,894
51,255	129	5,974	16,112	22,215	2,759	9,570	12,329	17,857
596,971	1,498	69,581	187,662	258,741	32,131	111,457	143,588	207,977
1,764,523	4,426	205,668	554,690	764,784	94,971	329,444	424,415	614,735
1,014,868	2,546	118,290	319,031	439,867	54,623	189,480	244,103	353,566
43,671	110	5,090	13,728	18,928	2,351	8,154	10,505	15,214
3,470,483	8,706	404,509	1,090,971	1,504,186	186,791	647,955	834,746	1,209,068
207,101	520	24,139	65,104	89,763	11,147	38,667	49,814	72,151
30,179	76	3,518	9,487	13,081	1,624	5,635	7,259	10,514
2,105	5	245	662	912	113	393	506	733
73,823	185	8,605	23,207	31,997	3,973	13,783	17,756	25,719
2,880,552	7,226	335,749	905,522	1,248,497	155,039	537,812	692,851	1,003,544
85,404	214	9,954	26,847	37,015	4,597	15,945	20,542	29,754
1,031,225	2,587	120,197	324,173	446,957	55,503	192,534	248,037	359,264
40,243	101	4,691	12,651	17,443	2,166	7,514	9,680	14,020
8,228,696	20,642	959,113	2,586,748	3,566,503	442,890	1,536,334	1,979,224	2,866,763
492,201	1,235	57,369	154,727	213,331	26,492	91,896	118,388	171,476
96,173	241	11,210	30,233	41,684	5,176	17,956	23,132	33,505
64,542	162	7,523	20,289	27,974	3,474	12,050	15,524	22,486
28,585	72	3,332	8,986	12,390	1,539	5,337	6,876	9,959
14,576	37	1,699	4,582	6,318	785	2,721	3,506	5,078
2,747	7	320	863	1,190	148	513	661	957
71,551	179	8,340	22,493	31,012	3,851	13,359	17,210	24,928
13,005	33	1,516	4,088	5,637	700	2,428	3,128	4,531
831,267	2,085	96,890	261,315	360,290	44,741	155,201	199,942	289,602
2,693,203	6,756	313,912	846,627	1,167,295	144,955	502,833	647,788	938,274

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, 2020

Employer ID #	Employer Name	2020 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%)
69532	STANTON COMMUNITY SCHOOL DISTRICT	148,120	0.019910%	1,388,863	2,315,811
69701	VILLISCA MUNICIPAL POWER PLANT	22,170	0.002980%	207,876	346,615
70201	MUSCATINE COUNTY	565,035	0.075950%	5,298,109	8,834,149
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	21,865	0.002939%	205,019	341,852
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,438	0.000597%	41,611	69,383
70211	MUSCATINE CO SOIL & WATER CONS DIST	1,498	0.000201%	14,047	23,423
70302	CITY OF WILTON	64,770	0.008706%	607,323	1,012,660
70303	CITY OF WEST LIBERTY	130,607	0.017556%	1,224,650	2,042,000
70304	CITY OF MUSCATINE	782,923	0.105238%	7,341,155	12,240,757
70307	CITY OF NICHOLS	1,402	0.000188%	13,144	21,917
70316	CITY OF ATALISSA	1,172	0.000158%	10,988	18,322
70317	CITY OF CONESVILLE	1,463	0.000197%	13,720	22,876
70318	CITY OF STOCKTON	1,661	0.000223%	15,572	25,965
70319	CITY OF FRUITLAND	9,105	0.001224%	85,376	142,357
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,325,066	0.446946%	31,177,801	51,986,352
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	836,448	0.112433%	7,843,035	13,077,599
70543	WILTON COMMUNITY SCHOOL DISTRICT	561,184	0.075433%	5,261,999	8,773,939
70703	MUSCATINE POWER AND WATER	75,520	0.010151%	708,117	1,180,726
70704	WILTON MUNICIPAL LIGHT & POWER	34,868	0.004687%	326,945	545,153
71201	O'BRIEN COUNTY	361,611	0.048607%	3,390,684	5,653,679
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	15,165	0.002038%	142,195	237,099
71301	CITY OF PRIMGHAR	30,925	0.004157%	289,975	483,509
71302	CITY OF SHELDON	130,950	0.017602%	1,227,863	2,047,358
71303	CITY OF HARTLEY	66,479	0.008936%	623,350	1,039,384
71306	CITY OF PAULLINA	27,813	0.003739%	260,790	434,846
71310	CITY OF SUTHERLAND	7,400	0.000995%	69,386	115,695
71312	CITY OF SANBORN	45,639	0.006135%	427,938	713,550
71317	CITY OF ARCHER	1,270	0.000171%	11,905	19,850
71319	CITY OF CALUMET	1,628	0.000219%	15,266	25,455
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,711	0.000230%	16,039	26,744
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	420,950	0.056583%	3,947,075	6,581,414
71534	SHELDON COMMUNITY SCHOOL DISTRICT	713,080	0.095850%	6,686,264	11,148,782
71535	NORTHWEST IOWA COMMUNITY COLLEGE	338,685	0.045525%	3,175,708	5,295,226
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	439,718	0.059106%	4,123,062	6,874,857
71601	S & H SOLID WASTE COLLECTION AGENCY	3,754	0.000505%	35,200	58,693
71701	SANBORN MUNICIPAL LIGHT PLANT	28,435	0.003822%	266,626	444,576
72201	OSCEOLA COUNTY	206,232	0.027721%	1,933,756	3,224,375
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	8,363	0.001124%	78,414	130,749
72206	OSCEOLA CO SOIL & WATER CONS DIST	537	0.000072%	5,040	8,403
72301	CITY OF SIBLEY	127,589	0.017150%	1,196,354	1,994,819
72302	CITY OF MELVIN	2,574	0.000346%	24,133	40,239

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
611,630	1,534	71,290	192,270	265,094	32,920	114,194	147,114	213,083
91,545	230	10,670	28,778	39,678	4,927	17,092	22,019	31,893
2,333,193	5,853	271,950	733,455	1,011,258	125,579	435,618	561,197	812,852
90,287	226	10,524	28,382	39,132	4,859	16,857	21,716	31,455
18,325	46	2,136	5,760	7,942	986	3,421	4,407	6,384
6,186	16	721	1,945	2,682	333	1,155	1,488	2,155
267,454	671	31,174	84,076	115,921	14,395	49,935	64,330	93,177
539,314	1,353	62,861	169,537	233,751	29,027	100,692	129,719	187,889
3,232,914	8,110	376,819	1,016,289	1,401,218	174,004	603,600	777,604	1,126,302
5,788	15	675	1,820	2,510	312	1,081	1,393	2,017
4,839	12	564	1,521	2,097	260	903	1,163	1,686
6,042	15	704	1,899	2,618	325	1,128	1,453	2,105
6,858	17	799	2,156	2,972	369	1,280	1,649	2,389
37,598	94	4,382	11,819	16,295	2,024	7,020	9,044	13,099
13,730,149	34,443	1,600,346	4,316,168	5,950,957	738,993	2,563,480	3,302,473	4,783,393
3,453,933	8,664	402,580	1,085,768	1,497,012	185,900	644,865	830,765	1,203,302
2,317,291	5,813	270,097	728,457	1,004,367	124,723	432,649	557,372	807,312
311,842	782	36,347	98,030	135,159	16,784	58,222	75,006	108,641
143,981	361	16,782	45,261	62,404	7,749	26,882	34,631	50,161
1,493,197	3,746	174,043	469,397	647,186	80,368	278,787	359,155	520,209
62,620	157	7,299	19,685	27,141	3,370	11,691	15,061	21,816
127,700	320	14,884	40,143	55,347	6,873	23,842	30,715	44,489
540,729	1,356	63,026	169,982	234,364	29,103	100,957	130,060	188,382
274,512	689	31,996	86,295	118,980	14,775	51,253	66,028	95,636
114,847	288	13,386	36,103	49,777	6,181	21,443	27,624	40,011
30,556	77	3,562	9,606	13,245	1,645	5,705	7,350	10,645
188,456	473	21,966	59,243	81,682	10,143	35,186	45,329	65,655
5,243	13	611	1,648	2,272	282	979	1,261	1,826
6,723	17	784	2,113	2,914	362	1,255	1,617	2,342
7,063	18	823	2,220	3,061	380	1,319	1,699	2,461
1,738,221	4,360	202,602	546,422	753,384	93,556	324,534	418,090	605,572
2,944,512	7,386	343,204	925,628	1,276,218	158,482	549,754	708,236	1,025,827
1,398,525	3,508	163,008	439,636	606,152	75,272	261,111	336,383	487,227
1,815,723	4,555	211,635	570,785	786,975	97,727	339,004	436,731	632,573
15,501	39	1,807	4,873	6,719	834	2,894	3,728	5,400
117,417	295	13,686	36,911	50,892	6,320	21,922	28,242	40,907
851,592	2,136	99,259	267,704	369,099	45,835	158,996	204,831	296,683
34,532	87	4,025	10,855	14,967	1,859	6,447	8,306	12,031
2,219	6	259	698	963	119	414	533	773
526,853	1,322	61,408	165,620	228,350	28,357	98,366	126,723	183,548
10,628	27	1,239	3,341	4,607	572	1,984	2,556	3,703

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, 2020

Employer ID #	Employer Name	2020 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%)
72304	CITY OF OCHEYEDAN	7,985	0.001073%	74,869	124,838
72306	CITY OF ASHTON	9,370	0.001259%	87,857	146,495
72308	CITY OF HARRIS	1,604	0.000216%	15,039	25,077
72310	MELVIN PUBLIC LIBRARY	335	0.000045%	3,136	5,230
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	283	0.000038%	2,655	4,428
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	491,482	0.066064%	4,608,427	7,684,163
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	7,482	0.001006%	70,157	116,981
73201	PAGE COUNTY	313,244	0.042105%	2,937,166	4,897,476
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	11,997	0.001613%	112,492	187,571
73301	CITY OF SHENANDOAH	142,533	0.019159%	1,336,477	2,228,463
73302	CITY OF CLARINDA	75,348	0.010128%	706,509	1,178,044
73303	CLARINDA REGIONAL HEALTH CENTER	1,432,730	0.192583%	13,434,129	22,400,276
73304	CITY OF COIN	4,345	0.000584%	40,746	67,940
73306	CITY OF BLANCHARD	94	0.000013%	885	1,476
73309	CITY OF ESSEX	12,196	0.001639%	114,357	190,680
73311	CITY OF COLLEGE SPRINGS	779	0.000105%	7,302	12,176
73312	CITY OF BRADDYVILLE	378	0.000051%	3,541	5,904
73313	CITY OF HEPBURN	38	0.000005%	354	590
73316	CITY OF SHAMBAUGH	1,536	0.000206%	14,399	24,009
73319	CITY OF YORKTOWN	291	0.000039%	2,732	4,555
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,376	0.000319%	22,276	37,144
73323	CLARINDA LOW RENT HOUSING AGENCY	10,878	0.001462%	102,000	170,076
73324	SHENANDOAH LOW RENT HOUSING	8,156	0.001096%	76,471	127,509
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	746,252	0.100309%	6,997,309	11,667,422
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	106,742	0.014348%	1,000,880	1,668,882
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	612,152	0.082284%	5,739,905	9,570,807
73556	ESSEX COMMUNITY SCHOOL DISTRICT	146,503	0.019692%	1,373,699	2,290,527
73601	PAGE COUNTY LANDFILL ASSOCIATION	21,056	0.002830%	197,432	329,202
74201	PALO ALTO COUNTY	316,343	0.042522%	2,966,222	4,945,925
74203	PALO ALTO COUNTY EXTENSION OFFICE	8,775	0.001180%	82,281	137,197
74205	PALO ALTO COUNTY HEALTH SYSTEM	926,059	0.124478%	8,683,280	14,478,637
74207	PALO ALTO CO SOIL & WATER CONS DIST	2,629	0.000353%	24,652	41,106
74301	CITY OF EMMETSBURG	93,838	0.012613%	879,883	1,467,130
74302	CITY OF GRAETTINGER	21,315	0.002865%	199,865	333,259
74303	CITY OF WEST BEND	33,767	0.004539%	316,622	527,941
74305	CITY OF RUTHVEN	15,140	0.002035%	141,962	236,710
74306	CITY OF AYRSHIRE	747	0.000100%	7,007	11,684
74307	CITY OF CYLINDER	396	0.000053%	3,718	6,199
74308	CITY OF MALLARD	5,770	0.000776%	54,103	90,212
74311	CITY OF CURLEW	151	0.000020%	1,416	2,361
74312	CITY OF RODMAN	160	0.000022%	1,505	2,509

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
32,971	83	3,843	10,365	14,291	1,775	6,156	7,931	11,487
38,691	97	4,510	12,163	16,770	2,082	7,224	9,306	13,479
6,623	17	772	2,082	2,871	356	1,237	1,593	2,307
1,381	3	161	434	598	74	258	332	481
1,169	3	136	368	507	63	218	281	407
2,029,469	5,091	236,549	637,978	879,618	109,231	378,911	488,142	707,039
30,896	78	3,601	9,712	13,391	1,663	5,768	7,431	10,764
1,293,476	3,245	150,764	406,613	560,622	69,618	241,498	311,116	450,629
49,540	124	5,774	15,573	21,471	2,666	9,249	11,915	17,259
588,561	1,476	68,601	185,018	255,095	31,678	109,887	141,565	205,046
311,134	780	36,265	97,807	134,852	16,746	58,090	74,836	108,395
5,916,151	14,841	689,569	1,859,783	2,564,193	318,423	1,104,572	1,422,995	2,061,105
17,944	45	2,091	5,641	7,777	966	3,350	4,316	6,251
390	1	45	123	169	21	73	94	136
50,361	126	5,870	15,831	21,827	2,711	9,403	12,114	17,545
3,216	8	375	1,011	1,394	173	600	773	1,120
1,559	4	182	490	676	84	291	375	543
156	-	18	49	67	8	29	37	54
6,341	16	739	1,993	2,748	341	1,184	1,525	2,209
1,203	3	140	378	521	65	225	290	419
9,810	25	1,143	3,084	4,252	528	1,832	2,360	3,418
44,919	113	5,236	14,121	19,470	2,418	8,387	10,805	15,649
33,677	84	3,925	10,586	14,595	1,813	6,288	8,101	11,732
3,081,490	7,730	359,170	968,688	1,335,588	165,854	575,328	741,182	1,073,548
440,770	1,106	51,375	138,559	191,040	23,723	82,294	106,017	153,558
2,527,752	6,341	294,627	794,617	1,095,585	136,050	471,943	607,993	880,634
604,953	1,518	70,512	190,171	262,201	32,560	112,947	145,507	210,757
86,946	218	10,134	27,332	37,684	4,680	16,233	20,913	30,291
1,306,271	3,277	152,255	410,636	566,168	70,307	243,887	314,194	455,087
36,235	91	4,223	11,391	15,705	1,950	6,765	8,715	12,624
3,823,962	9,593	445,710	1,202,089	1,657,392	205,816	713,951	919,767	1,332,215
10,857	27	1,265	3,413	4,705	584	2,027	2,611	3,782
387,485	972	45,164	121,809	167,945	20,855	72,345	93,200	134,994
88,017	221	10,259	27,669	38,149	4,737	16,433	21,170	30,664
139,435	350	16,252	43,832	60,434	7,505	26,033	33,538	48,577
62,518	157	7,287	19,653	27,097	3,365	11,672	15,037	21,780
3,086	8	360	970	1,338	166	576	742	1,075
1,637	4	191	515	710	88	306	394	570
23,826	60	2,777	7,490	10,327	1,282	4,448	5,730	8,301
624	2	73	196	271	34	116	150	217
663	2	77	208	287	36	124	160	231

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, 2020

Employer ID #	Employer Name	2020 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%)
74314	EMMETSBURG LOW RENT HOUSING	2,897	0.000389%	27,160	45,286
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	151,844	0.020410%	1,423,776	2,374,026
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	191,635	0.025759%	1,796,881	2,996,147
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	531,459	0.071437%	4,983,273	8,309,186
74602	UPPER DES MOINES OPPORTUNITY INC	538,564	0.072392%	5,049,894	8,420,272
74603	LOST ISLAND SANITARY DISTRICT	1,689	0.000227%	15,836	26,405
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	13,980	0.001879%	131,089	218,580
74702	EMMETSBURG MUNICIPAL UTILITIES	38,950	0.005235%	365,215	608,965
75201	PLYMOUTH COUNTY	458,473	0.061627%	4,298,916	7,168,080
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	13,783	0.001853%	129,240	215,496
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	1,975	0.000265%	18,515	30,871
75301	CITY OF AKRON	40,540	0.005449%	380,126	633,828
75302	CITY OF REMSEN	43,990	0.005913%	412,472	687,762
75303	CITY OF HINTON	35,619	0.004788%	333,987	556,894
75304	CITY OF KINGSLEY	20,928	0.002813%	196,234	327,204
75305	CITY OF LE MARS	257,867	0.034662%	2,417,913	4,031,666
75306	CITY OF MERRILL	9,041	0.001215%	84,770	141,347
75311	CITY OF WESTFIELD	1,891	0.000254%	17,732	29,566
75312	AKRON CARE CENTER, INC	157,702	0.021198%	1,478,704	2,465,614
75313	CITY OF BRUNSVILLE	189	0.000025%	1,770	2,952
75314	CITY OF CRAIG	352	0.000047%	3,297	5,498
75315	CITY OF OYENS	453	0.000061%	4,249	7,084
75316	FLOYD VALLEY HOSPITAL	1,292,288	0.173706%	12,117,268	20,204,521
75317	CITY OF STRUBLE	90	0.000012%	841	1,402
75550	HINTON COMMUNITY SCHOOL DISTRICT	502,064	0.067486%	4,707,650	7,849,609
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,493,912	0.200807%	14,007,811	23,356,843
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	432,426	0.058125%	4,054,683	6,760,841
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	286,394	0.038496%	2,685,403	4,477,683
75558	REMSSEN-UNION COMMUNITY SCHOOL DISTRICT	241,377	0.032445%	2,263,295	3,773,853
75601	PLYMOUTH CO SOLID WASTE AGY	21,446	0.002883%	201,095	335,309
76201	POCAHONTAS COUNTY	305,592	0.041077%	2,865,411	4,777,830
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	12,298	0.001653%	115,310	192,269
76207	POCAHONTAS CO SOIL & WATER CONS DIST	97	0.000013%	914	1,524
76301	CITY OF FONDA	19,251	0.002588%	180,511	300,987
76302	CITY OF POCAHONTAS	67,010	0.009007%	628,322	1,047,674
76303	CITY OF ROLFE	14,697	0.001976%	137,809	229,785
76304	CITY OF GILMORE CITY	16,102	0.002164%	150,978	251,743
76305	CITY OF LAURENS	41,002	0.005511%	384,463	641,059
76306	CITY OF PALMER	2,527	0.000340%	23,696	39,511
76307	CITY OF HAVELOCK	1,821	0.000245%	17,078	28,476
76309	CITY OF PLOVER	909	0.000122%	8,519	14,206

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
11,961	30	1,394	3,760	5,184	644	2,233	2,877	4,167
627,005	1,573	73,082	197,104	271,759	33,747	117,065	150,812	218,440
791,314	1,985	92,233	248,755	342,973	42,591	147,742	190,333	275,683
2,194,545	5,505	255,790	689,870	951,165	118,116	409,731	527,847	764,549
2,223,884	5,579	259,209	699,093	963,881	119,695	415,209	534,904	774,770
6,974	17	813	2,192	3,022	375	1,302	1,677	2,430
57,729	145	6,729	18,148	25,022	3,107	10,778	13,885	20,112
160,834	403	18,746	50,559	69,708	8,657	30,028	38,685	56,032
1,893,166	4,749	220,662	595,130	820,541	101,895	353,463	455,358	659,553
56,915	143	6,634	17,892	24,669	3,063	10,626	13,689	19,828
8,153	20	950	2,563	3,533	439	1,522	1,961	2,841
167,401	420	19,512	52,624	72,556	9,010	31,254	40,264	58,320
181,645	456	21,172	57,101	78,729	9,777	33,914	43,691	63,283
147,082	369	17,143	46,236	63,748	7,916	27,461	35,377	51,241
86,418	217	10,073	27,166	37,456	4,651	16,135	20,786	30,107
1,064,806	2,671	124,111	334,729	461,511	57,311	198,804	256,115	370,964
37,331	94	4,351	11,735	16,180	2,009	6,970	8,979	13,006
7,809	20	910	2,455	3,385	420	1,458	1,878	2,720
651,195	1,634	75,901	204,708	282,243	35,049	121,581	156,630	226,867
780	2	91	245	338	42	146	188	272
1,452	4	169	456	629	78	271	349	506
1,871	5	218	588	811	101	349	450	652
5,336,229	13,386	621,975	1,677,481	2,312,842	287,210	996,298	1,283,508	1,859,068
370	1	43	116	160	20	69	89	129
2,073,165	5,201	241,642	651,714	898,557	111,583	387,069	498,652	722,262
6,168,791	15,475	719,016	1,939,202	2,673,693	332,021	1,151,741	1,483,762	2,149,121
1,785,610	4,479	208,126	561,319	773,924	96,106	333,381	429,487	622,082
1,182,604	2,967	137,841	371,760	512,568	63,651	220,797	284,448	412,003
996,715	2,500	116,174	313,324	431,998	53,646	186,091	239,737	347,242
88,559	222	10,322	27,839	38,383	4,766	16,534	21,300	30,853
1,261,876	3,165	147,081	396,679	546,925	67,918	235,598	303,516	439,620
50,780	127	5,919	15,963	22,009	2,733	9,481	12,214	17,691
403	1	47	127	175	22	75	97	140
79,494	199	9,266	24,989	34,454	4,279	14,842	19,121	27,695
276,702	694	32,252	86,983	119,929	14,893	51,661	66,554	96,399
60,689	152	7,074	19,078	26,304	3,266	11,331	14,597	21,143
66,488	167	7,750	20,901	28,818	3,579	12,414	15,993	23,164
169,311	425	19,734	53,224	73,383	9,113	31,611	40,724	58,985
10,435	26	1,216	3,280	4,522	562	1,948	2,510	3,635
7,521	19	877	2,364	3,260	405	1,404	1,809	2,620
3,752	9	437	1,179	1,625	202	700	902	1,307

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, 2020

Employer ID #	Employer Name	2020 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%)
76313	CITY OF VARINA	971	0.000131%	9,108	15,186
76315	POCAHONTAS COMMUNITY HOSPITAL	327,426	0.044012%	3,070,138	5,119,196
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRIC	548,301	0.073701%	5,141,200	8,572,517
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	128,347	0.017252%	1,203,461	2,006,670
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	8,290	0.001114%	77,736	129,619
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	39,117	0.005258%	366,782	611,578
77002	STATE - DEPARTMENT ON AGING	190,129	0.025557%	1,782,762	2,972,606
77003	STATE - DEPT OF AGRICULTURE	2,008,512	0.269978%	18,833,006	31,402,448
77007	STATE - ATTORNEY GENERAL	1,958,257	0.263223%	18,361,788	30,616,732
77008	STATE - AUDITOR OF STATE	695,959	0.093549%	6,525,724	10,881,093
77009	STATE - BANKING/DEPT OF COMMERCE	717,538	0.096449%	6,728,063	11,218,477
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	251,127	0.033756%	2,354,721	3,926,299
77012	STATE - DEPT OF MANAGEMENT	206,039	0.027695%	1,931,945	3,221,356
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	36,857	0.004954%	345,591	576,245
77014	STATE - LEGISLATIVE-CITIZENS AIDE	122,124	0.016416%	1,145,105	1,909,365
77015	STATE - CIVIL RIGHTS COMMISSION	126,888	0.017056%	1,189,777	1,983,852
77016	STATE - DEPARTMENT OF COMMERCE	548,150	0.073681%	5,139,785	8,570,157
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,598,722	0.618147%	43,120,368	71,899,574
77019	STATE - JUDICIAL BRANCH	8,253,479	1.109408%	77,389,545	129,040,534
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	737,373	0.099116%	6,914,052	11,528,598
77022	STATE - DEPARTMENT FOR THE BLIND	374,741	0.050372%	3,513,796	5,858,957
77027	STATE - WORKFORCE DEVELOPMENT	4,082,203	0.548718%	38,277,175	63,823,959
77033	IOWA STATE FAIR BOARD	537,462	0.072244%	5,039,563	8,403,046
77034	STATE - LEGISLATIVE - HOUSE	639,042	0.085898%	5,992,037	9,991,215
77035	STATE - LEGISLATIVE - SENATE	608,386	0.081777%	5,704,590	9,511,923
77037	STATE - OFFICE OF GOVERNOR	217,933	0.029294%	2,043,466	3,407,307
77038	STATE - DEPT OF PUBLIC HEALTH	3,125,684	0.420145%	29,308,284	48,869,091
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	252,367	0.033922%	2,366,345	3,945,680
77040	STATE - IOWA FINANCE AUTHORITY	642,624	0.086380%	6,025,624	10,047,220
77043	STATE - DEPT OF COMMERCE/INSURANCE	720,940	0.096907%	6,759,961	11,271,665
77045	STATE - LAW ENFORCEMENT ACADEMY	148,136	0.019912%	1,389,013	2,316,062
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	617,009	0.082937%	5,785,445	9,646,741
77052	STATE - DEPT OF CULTURAL AFFAIRS	343,063	0.046114%	3,216,763	5,363,681
77060	STATE - PAROLE BOARD	70,155	0.009430%	657,817	1,096,855
77062	STATE - PUBLIC DEFENSE	1,063,372	0.142935%	9,970,812	16,625,487
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	87,516	0.011764%	820,600	1,368,282
77065	STATE - DEPARTMENT OF EDUCATION	1,810,990	0.243428%	16,980,924	28,314,257
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,791,618	0.240824%	16,799,285	28,011,390
77069	DEPT OF ADMINISTRATIVE SERVICES	1,289,661	0.173352%	12,092,633	20,163,445
77070	STATE - SECRETARY OF STATE	183,845	0.024712%	1,723,836	2,874,351
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,092,006	1.759789%	122,758,471	204,689,389

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
4,011	10	467	1,261	1,738	216	749	965	1,397
1,352,034	3,392	157,589	425,021	586,002	72,770	252,431	325,201	471,030
2,264,093	5,680	263,896	711,733	981,309	121,860	422,716	544,576	788,778
529,983	1,329	61,773	166,604	229,706	28,525	98,950	127,475	184,639
34,234	86	3,990	10,762	14,838	1,843	6,392	8,235	11,927
161,524	405	18,827	50,776	70,008	8,694	30,157	38,851	56,273
785,097	1,969	91,509	246,801	340,279	42,256	146,581	188,837	273,517
8,293,721	20,805	966,692	2,607,189	3,594,686	446,390	1,548,475	1,994,865	2,889,417
8,086,205	20,285	942,505	2,541,955	3,504,745	435,221	1,509,731	1,944,952	2,817,121
2,873,813	7,209	334,963	903,403	1,245,575	154,676	536,554	691,230	1,001,196
2,962,919	7,433	345,349	931,414	1,284,196	159,472	553,190	712,662	1,032,240
1,036,977	2,601	120,867	325,981	449,449	55,813	193,608	249,421	361,268
850,794	2,134	99,166	267,453	368,753	45,792	158,847	204,639	296,405
152,192	382	17,739	47,843	65,964	8,191	28,415	36,606	53,022
504,284	1,265	58,778	158,525	218,568	27,142	94,152	121,294	175,685
523,956	1,314	61,071	164,709	227,094	28,201	97,825	126,026	182,539
2,263,470	5,678	263,823	711,538	981,039	121,826	422,600	544,426	788,561
18,989,443	47,636	2,213,354	5,969,464	8,230,454	1,022,063	3,545,414	4,567,477	6,615,657
34,080,979	85,493	3,972,380	10,713,592	14,771,465	1,834,330	6,363,071	8,197,401	11,873,339
3,044,826	7,638	354,896	957,162	1,319,696	163,881	568,483	732,364	1,060,775
1,547,413	3,882	180,362	486,440	670,684	83,286	288,909	372,195	539,097
16,856,587	42,285	1,964,755	5,298,986	7,306,026	907,267	3,147,200	4,054,467	5,872,600
2,219,334	5,567	258,679	697,663	961,909	119,450	414,360	533,810	773,185
2,638,786	6,620	307,569	829,521	1,143,710	142,027	492,673	634,700	919,316
2,512,200	6,302	292,815	789,728	1,088,845	135,213	469,039	604,252	875,216
899,906	2,257	104,890	282,892	390,039	48,435	168,016	216,451	313,515
12,906,847	32,377	1,504,385	4,057,357	5,594,119	694,681	2,409,766	3,104,447	4,496,566
1,042,096	2,614	121,464	327,590	451,668	56,088	194,564	250,652	363,052
2,653,578	6,657	309,293	834,171	1,150,121	142,823	495,435	638,258	924,470
2,976,967	7,468	346,987	935,830	1,290,285	160,228	555,813	716,041	1,037,134
611,696	1,534	71,298	192,291	265,123	32,923	114,206	147,129	213,107
2,547,807	6,391	296,965	800,921	1,104,277	137,130	475,687	612,817	887,620
1,416,605	3,554	165,115	445,320	613,989	76,245	264,487	340,732	493,525
289,691	727	33,766	91,066	125,559	15,592	54,087	69,679	100,924
4,390,968	11,015	511,798	1,380,331	1,903,144	236,334	819,813	1,056,147	1,529,752
361,378	907	42,121	113,602	156,630	19,450	67,471	86,921	125,899
7,478,097	18,759	871,625	2,350,792	3,241,176	402,491	1,396,194	1,798,685	2,605,265
7,398,106	18,558	862,302	2,325,646	3,206,506	398,186	1,381,260	1,779,446	2,577,397
5,325,380	13,359	620,711	1,674,070	2,308,140	286,626	994,272	1,280,898	1,855,288
759,147	1,904	88,484	238,643	329,031	40,859	141,736	182,595	264,476
54,060,647	135,612	6,301,152	16,994,340	23,431,104	2,909,689	10,093,366	13,003,055	18,833,977

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, 2020

Employer ID #	Employer Name	2020 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%)
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	184,482	0.024798%	1,729,813	2,884,317
77078	STATE - TREASURER OF STATE	162,496	0.021842%	1,523,657	2,540,570
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,546,115	0.342241%	23,873,896	39,807,707
77084	OFFICE OF PROFESSIONAL REGULATION	74,987	0.010080%	703,122	1,172,396
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	112,376	0.015105%	1,053,704	1,756,962
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	150,727	0.020260%	1,413,310	2,356,576
77096	STATE - IOWA PUBLIC TELEVISION	656,715	0.088274%	6,157,756	10,267,539
77099	STATE - CONSUMER ADVOCATE	123,010	0.016535%	1,153,411	1,923,215
77101	STATE - DEPARTMENT OF CORRECTION	327,038	0.043959%	3,066,503	5,113,136
77105	STATE - LOTTERY	696,415	0.093610%	6,530,000	10,888,224
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,496,723	0.201185%	14,034,166	23,400,788
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,739,360	0.502634%	35,062,470	58,463,710
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	313,542	0.042145%	2,939,953	4,902,124
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	29,309	0.003940%	274,817	458,234
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	659,318	0.088624%	6,182,155	10,308,221
77201	POLK COUNTY	6,319,864	0.849497%	59,258,820	98,809,081
77202	BROADLAWNS MEDICAL CENTER	7,667,802	1.030683%	71,897,888	119,883,661
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	50,211	0.006749%	470,804	785,026
77205	POLK COUNTY ASSESSOR	338,234	0.045464%	3,171,482	5,288,178
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	18,776	0.002524%	176,058	293,562
77301	CITY OF WEST DES MOINES	1,846,273	0.248171%	17,311,756	28,865,893
77303	CITY OF MITCHELLVILLE	35,689	0.004797%	334,643	557,989
77304	CITY OF DES MOINES	7,258,735	0.975698%	68,062,232	113,488,028
77305	CITY OF URBANDALE	895,196	0.120330%	8,393,896	13,996,113
77307	CITY OF ALTOONA	433,766	0.058306%	4,067,246	6,781,790
77308	CITY OF GRIMES	270,338	0.036338%	2,534,855	4,226,657
77309	CITY OF ANKENY	1,135,131	0.152581%	10,643,665	17,747,413
77310	CITY OF BONDURANT	92,874	0.012484%	870,837	1,452,048
77314	CITY OF WINDSOR HEIGHTS	58,577	0.007874%	549,256	915,838
77317	CITY OF ELKHART	11,784	0.001584%	110,498	184,247
77318	CITY OF RUNNELLS	8,347	0.001122%	78,269	130,508
77320	CITY OF CLIVE	570,900	0.076739%	5,353,100	8,925,843
77321	CITY OF PLEASANT HILL	221,365	0.029755%	2,075,651	3,460,974
77322	CITY OF POLK CITY	84,940	0.011417%	796,449	1,328,012
77330	CITY OF JOHNSTON	451,193	0.060648%	4,230,655	7,054,260
77331	CITY OF ALLEMAN	7,789	0.001047%	73,038	121,785
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	3,926	0.000528%	36,809	61,377
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,803,422	0.645662%	45,039,749	75,099,981
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	919,464	0.123592%	8,621,447	14,375,535
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	6,673,367	0.897014%	62,573,473	104,335,986
77560	ANKENY COMMUNITY SCHOOL DISTRICT	7,867,218	1.057488%	73,767,736	123,001,474

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
761,779	1,911	88,791	239,470	330,172	41,001	142,227	183,228	265,393
670,992	1,683	78,209	210,931	290,823	36,115	125,277	161,392	233,764
10,513,639	26,374	1,225,439	3,305,036	4,556,849	565,872	1,962,943	2,528,815	3,662,805
309,642	777	36,091	97,338	134,206	16,666	57,812	74,478	107,875
464,032	1,164	54,086	145,872	201,122	24,975	86,637	111,612	161,662
622,397	1,561	72,545	195,655	269,761	33,499	116,204	149,703	216,834
2,711,766	6,803	316,076	852,463	1,175,342	145,955	506,299	652,254	944,742
507,942	1,274	59,204	159,675	220,153	27,339	94,835	122,174	176,960
1,350,434	3,388	157,403	424,518	585,309	72,684	252,132	324,816	470,472
2,875,696	7,214	335,183	903,995	1,246,392	154,778	536,905	691,683	1,001,852
6,180,397	15,504	720,369	1,942,851	2,678,724	332,646	1,153,908	1,486,554	2,153,164
15,440,888	38,734	1,799,745	4,853,951	6,692,430	831,070	2,882,883	3,713,953	5,379,390
1,294,703	3,248	150,907	406,999	561,154	69,684	241,727	311,411	451,056
121,025	304	14,106	38,045	52,455	6,514	22,596	29,110	42,163
2,722,511	6,830	317,328	855,840	1,179,998	146,533	508,305	654,838	948,485
26,096,530	65,464	3,041,736	8,203,626	11,310,826	1,404,585	4,872,339	6,276,924	9,091,668
31,662,551	79,427	3,690,495	9,953,344	13,723,266	1,704,163	5,911,540	7,615,703	11,030,792
207,334	520	24,166	65,177	89,863	11,159	38,710	49,869	72,232
1,396,664	3,504	162,791	439,051	605,346	75,172	260,763	335,935	486,578
77,533	194	9,037	24,373	33,604	4,173	14,476	18,649	27,011
7,623,790	19,125	888,607	2,396,591	3,304,323	410,333	1,423,396	1,833,729	2,656,022
147,371	370	17,177	46,327	63,874	7,932	27,515	35,447	51,342
29,973,396	75,189	3,493,612	9,422,346	12,991,147	1,613,248	5,596,167	7,209,415	10,442,314
3,696,522	9,273	430,856	1,162,028	1,602,157	198,957	690,157	889,114	1,287,817
1,791,143	4,493	208,770	563,058	776,321	96,404	334,414	430,818	624,009
1,116,305	2,800	130,113	350,918	483,831	60,083	208,419	268,502	388,905
4,687,281	11,758	546,336	1,473,479	2,031,573	252,282	875,136	1,127,418	1,632,983
383,501	962	44,700	120,556	166,218	20,641	71,601	92,242	133,607
241,883	607	28,193	76,037	104,837	13,019	45,161	58,180	84,269
48,662	122	5,672	15,297	21,091	2,619	9,085	11,704	16,953
34,468	86	4,018	10,835	14,939	1,855	6,435	8,290	12,008
2,357,410	5,914	274,773	741,068	1,021,755	126,882	440,139	567,021	821,289
914,080	2,293	106,543	287,347	396,183	49,198	170,663	219,861	318,453
350,742	880	40,881	110,258	152,019	18,878	65,485	84,363	122,194
1,863,105	4,674	217,158	585,680	807,512	100,277	347,850	448,127	649,080
32,165	81	3,749	10,111	13,941	1,731	6,005	7,736	11,206
16,210	41	1,889	5,096	7,026	872	3,027	3,899	5,647
19,834,704	49,756	2,311,876	6,235,178	8,596,810	1,067,557	3,703,228	4,770,785	6,910,135
3,796,732	9,524	442,536	1,193,529	1,645,589	204,350	708,867	913,217	1,322,728
27,556,244	69,126	3,211,876	8,662,498	11,943,500	1,483,151	5,144,874	6,628,025	9,600,213
32,485,999	81,491	3,786,474	10,212,200	14,080,165	1,748,483	6,065,281	7,813,764	11,317,670

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, 2020

Employer ID #	Employer Name	2020 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%)
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,154,403	0.155171%	10,824,370	18,048,723
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	23,140,050	3.110417%	216,974,927	361,787,378
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,391,624	0.187058%	13,048,701	21,757,608
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,985,820	0.401345%	27,996,828	46,682,348
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	4,859,488	0.653198%	45,565,462	75,976,562
77570	DES MOINES AREA COMMUNITY COLLEGE	3,652,919	0.491015%	34,251,951	57,112,238
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,465,498	0.196988%	13,741,382	22,912,594
77606	AEA 11 - HEARTLAND	4,844,711	0.651212%	45,426,907	75,745,534
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	68,466	0.009203%	641,979	1,070,445
77609	HIRTA	136,863	0.018397%	1,283,311	2,139,813
77610	MUNICIPAL FIRE & POLICE RETIREMENT	89,555	0.012038%	839,724	1,400,168
77611	DES MOINES AREA MPO	64,570	0.008679%	605,445	1,009,529
77701	DES MOINES WATER WORKS	1,679,166	0.225708%	15,744,859	26,253,223
77704	WEST DES MOINES WATER WORKS	281,756	0.037873%	2,641,911	4,405,164
77706	METRO WASTE AUTHORITY	520,148	0.069917%	4,877,222	8,132,356
78001	IOWA SCHOOL FOR THE DEAF	333,222	0.044791%	3,124,488	5,209,820
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	343,555	0.046180%	3,221,377	5,371,374
78201	POTTAWATTAMIE COUNTY	1,637,892	0.220161%	15,357,857	25,607,931
78203	E POTTAWATTAMIE CO AGR EXT DIST	11,101	0.001492%	104,092	173,565
78204	WEST POTTAWATTAMIE CO EXT SERVICE	17,338	0.002330%	162,569	271,071
78205	POTTAWATTAMIE COUNTY ASSESSOR	87,102	0.011708%	816,721	1,361,814
78301	CITY OF COUNCIL BLUFFS	1,570,038	0.211040%	14,721,615	24,547,051
78302	CITY OF MCCLELLAND	264	0.000036%	2,478	4,133
78303	CITY OF MINDEN	12,581	0.001691%	117,968	196,702
78304	CITY OF WALNUT	17,839	0.002398%	167,266	278,902
78305	CITY OF CARSON	16,015	0.002153%	150,167	250,391
78307	CITY OF OAKLAND	35,404	0.004759%	331,966	553,526
78309	CITY OF NEOLA	15,763	0.002119%	147,803	246,448
78310	CITY OF UNDERWOOD	14,841	0.001995%	139,153	232,027
78311	CITY OF AVOCA	38,854	0.005223%	364,315	607,465
78313	CITY OF CARTER LAKE	56,373	0.007578%	528,590	881,380
78314	CITY OF MACEDONIA	6,104	0.000820%	57,235	95,435
78317	CITY OF HANCOCK	6,567	0.000883%	61,580	102,679
78318	CITY OF TREYNOR	20,726	0.002786%	194,340	324,045
78322	CITY OF CRESCENT	8,984	0.001208%	84,242	140,466
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,702,752	0.900964%	62,849,009	104,795,418
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	461,776	0.062071%	4,329,884	7,219,717
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	464,012	0.062371%	4,350,854	7,254,681
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	452,863	0.060873%	4,246,318	7,080,377
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,972,307	0.265112%	18,493,528	30,836,397
78560	IOWA WESTERN COMMUNITY COLLEGE	1,088,208	0.146274%	10,203,684	17,013,781

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
4,766,860	11,958	555,611	1,498,496	2,066,065	256,565	889,994	1,146,559	1,660,708
95,551,896	239,695	11,137,253	30,037,405	41,414,353	5,142,860	17,839,968	22,982,828	33,288,950
5,746,416	14,415	669,786	1,806,426	2,490,627	309,287	1,072,882	1,382,169	2,001,971
12,329,305	30,929	1,437,068	3,875,803	5,343,800	663,596	2,301,936	2,965,532	4,295,358
20,066,219	50,337	2,338,860	6,307,956	8,697,153	1,080,018	3,746,453	4,826,471	6,990,791
15,083,950	37,839	1,758,141	4,741,745	6,537,725	811,859	2,816,241	3,628,100	5,255,038
6,051,460	15,180	705,341	1,902,319	2,622,840	325,706	1,129,835	1,455,541	2,108,244
20,005,202	50,184	2,331,748	6,288,775	8,670,707	1,076,734	3,735,061	4,811,795	6,969,533
282,716	709	32,953	88,874	122,536	15,217	52,784	68,001	98,494
565,147	1,418	65,872	177,658	244,948	30,418	105,516	135,934	196,889
369,799	928	43,103	116,249	160,280	19,904	69,043	88,947	128,833
266,627	669	31,077	83,816	115,562	14,351	49,781	64,132	92,889
6,933,756	17,394	808,178	2,179,675	3,005,247	373,193	1,294,563	1,667,756	2,415,624
1,163,451	2,919	135,608	365,739	504,266	62,620	217,221	279,841	405,330
2,147,842	5,388	250,346	675,189	930,923	115,603	401,012	516,615	748,278
1,375,969	3,452	160,379	432,545	596,376	74,058	256,900	330,958	479,368
1,418,637	3,559	165,352	445,958	614,869	76,355	264,866	341,221	494,233
6,763,327	16,966	788,314	2,126,099	2,931,379	364,020	1,262,743	1,626,763	2,356,249
45,840	115	5,343	14,410	19,868	2,467	8,559	11,026	15,970
71,593	180	8,345	22,506	31,031	3,853	13,367	17,220	24,942
359,669	902	41,922	113,065	155,889	19,358	67,152	86,510	125,304
6,483,138	16,263	755,656	2,038,020	2,809,939	348,940	1,210,431	1,559,371	2,258,635
1,091	3	127	343	473	59	204	263	380
51,951	130	6,055	16,331	22,516	2,796	9,700	12,496	18,099
73,661	185	8,586	23,156	31,927	3,965	13,753	17,718	25,663
66,131	166	7,708	20,789	28,663	3,559	12,347	15,906	23,039
146,192	367	17,040	45,956	63,363	7,868	27,295	35,163	50,931
65,090	163	7,587	20,461	28,211	3,503	12,153	15,656	22,676
61,281	154	7,143	19,264	26,561	3,298	11,441	14,739	21,349
160,438	402	18,700	50,435	69,537	8,635	29,954	38,589	55,894
232,782	584	27,132	73,177	100,893	12,529	43,461	55,990	81,098
25,205	63	2,938	7,924	10,925	1,357	4,706	6,063	8,781
27,119	68	3,161	8,525	11,754	1,460	5,063	6,523	9,448
85,584	215	9,975	26,904	37,094	4,606	15,979	20,585	29,816
37,098	93	4,324	11,662	16,079	1,997	6,926	8,923	12,925
27,677,585	69,430	3,226,019	8,700,642	11,996,091	1,489,682	5,167,529	6,657,211	9,642,486
1,906,804	4,783	222,252	599,417	826,452	102,629	356,009	458,638	664,304
1,916,039	4,806	223,328	602,320	830,454	103,126	357,733	460,859	667,521
1,870,003	4,691	217,962	587,848	810,501	100,649	349,138	449,787	651,483
8,144,221	20,430	949,267	2,560,193	3,529,890	438,344	1,520,562	1,958,906	2,837,333
4,493,521	11,272	523,752	1,412,570	1,947,594	241,853	838,960	1,080,813	1,565,480

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	465,616	0.062587%	4,365,891	7,279,755
78701	COUNCIL BLUFFS WATER WORKS	278,992	0.037501%	2,615,997	4,361,955
79201	POWESHIEK COUNTY	259,715	0.034910%	2,435,244	4,060,564
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	14,212	0.001910%	133,261	222,202
79204	POWESHIEK CO ASSESSOR	23,074	0.003101%	216,351	360,747
79206	POWESHIEK WATER ASSOCIATION	108,447	0.014577%	1,016,861	1,695,530
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	3,375	0.000454%	31,644	52,763
79301	CITY OF GRINNELL	215,801	0.029007%	2,023,476	3,373,976
79302	CITY OF DEEP RIVER	4,045	0.000544%	37,928	63,241
79303	CITY OF BROOKLYN	25,205	0.003388%	236,334	394,067
79304	CITY OF MONTEZUMA	45,952	0.006177%	430,875	718,448
79308	CITY OF MALCOM	7,091	0.000953%	66,485	110,859
79311	CITY OF SEARSBORO	933	0.000125%	8,749	14,588
79312	CITY OF GUERNSEY	510	0.000069%	4,780	7,971
79313	CITY OF HARTWICK	420	0.000056%	3,939	6,568
79314	GRINNELL LOW RENT HOUSING AUTHORITY	6,066	0.000815%	56,877	94,838
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	319,552	0.042953%	2,996,313	4,996,099
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,163,338	0.156372%	10,908,150	18,188,420
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	383,688	0.051574%	3,597,687	5,998,839
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	30,251	0.004066%	283,652	472,965
79702	BROOKLYN MUNICIPAL UTILITIES	22,979	0.003089%	215,465	359,270
80201	RINGGOLD COUNTY	265,764	0.035723%	2,491,963	4,155,138
80203	RINGGOLD COUNTY HOSPITAL	779,009	0.104712%	7,304,451	12,179,555
80204	RINGGOLD COUNTY EXTENSION	4,362	0.000586%	40,901	68,200
80207	SUN VALLEY SANITARY DISTRICT	5,877	0.000790%	55,105	91,882
80301	CITY OF DIAGONAL	6,232	0.000838%	58,434	97,435
80303	CITY OF MOUNT AYR	42,899	0.005766%	402,245	670,709
80307	CITY OF KELLERTON	3,926	0.000528%	36,813	61,382
80308	CITY OF TINGLEY	762	0.000102%	7,145	11,914
80309	CITY OF BENTON	52	0.000007%	487	812
80310	CITY OF REDDING	113	0.000015%	1,062	1,771
80315	LOW RENT HOUSING AGENCY OF MT AYR	5,253	0.000706%	49,255	82,129
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	444,853	0.059796%	4,171,210	6,955,141
80553	DIAGONAL COMM SCH DIST	112,417	0.015111%	1,054,086	1,757,599
81201	SAC COUNTY	294,080	0.039529%	2,757,472	4,597,851
81203	SAC CO AGRI EXT DIST	8,713	0.001171%	81,694	136,218
81204	SAC COUNTY ASSESSOR	16,443	0.002210%	154,179	257,081
81207	SAC CO SOIL & WATER CONS DIST	4,213	0.000566%	39,500	65,864
81301	CITY OF ODEBOLT	16,463	0.002213%	154,370	257,400
81303	CITY OF SCHALLER	13,410	0.001802%	125,736	209,655
81304	CITY OF AUBURN	9,229	0.001241%	86,537	144,293

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,922,661	4,823	224,100	604,402	833,325	103,483	358,969	462,452	669,828
1,152,039	2,890	134,278	362,151	499,319	62,006	215,091	277,097	401,354
1,072,438	2,690	125,000	337,128	464,818	57,721	200,229	257,950	373,622
58,686	147	6,840	18,448	25,435	3,159	10,957	14,116	20,445
95,277	239	11,105	29,951	41,295	5,128	17,789	22,917	33,193
447,808	1,123	52,195	140,771	194,089	24,102	83,608	107,710	156,010
13,935	35	1,624	4,381	6,040	750	2,602	3,352	4,855
891,103	2,235	103,864	280,124	386,223	47,962	166,373	214,335	310,448
16,703	42	1,947	5,251	7,240	899	3,118	4,017	5,819
104,077	261	12,131	32,717	45,109	5,602	19,432	25,034	36,259
189,750	476	22,117	59,649	82,242	10,213	35,427	45,640	66,106
29,279	73	3,413	9,204	12,690	1,576	5,467	7,043	10,200
3,853	10	449	1,211	1,670	207	719	926	1,342
2,105	5	245	662	912	113	393	506	733
1,735	4	202	545	751	93	324	417	604
25,048	63	2,919	7,874	10,856	1,348	4,677	6,025	8,726
1,319,523	3,310	153,800	414,801	571,911	71,020	246,361	317,381	459,703
4,803,755	12,050	559,912	1,510,094	2,082,056	258,551	896,883	1,155,434	1,673,561
1,584,357	3,974	184,668	498,054	686,696	85,274	295,807	381,081	551,968
124,915	313	14,560	39,268	54,141	6,723	23,322	30,045	43,519
94,887	238	11,060	29,828	41,126	5,107	17,716	22,823	33,057
1,097,416	2,753	127,912	344,980	475,645	59,066	204,893	263,959	382,325
3,216,750	8,069	374,935	1,011,208	1,394,212	173,134	600,582	773,716	1,120,671
18,012	45	2,099	5,662	7,806	969	3,363	4,332	6,275
24,267	61	2,828	7,629	10,518	1,306	4,531	5,837	8,454
25,734	65	2,999	8,090	11,154	1,385	4,805	6,190	8,965
177,141	444	20,647	55,686	76,777	9,534	33,073	42,607	61,714
16,212	41	1,890	5,096	7,027	873	3,027	3,900	5,648
3,147	8	367	989	1,364	169	587	756	1,096
214	1	25	67	93	12	40	52	75
468	1	55	147	203	25	87	112	163
21,691	54	2,528	6,819	9,401	1,167	4,050	5,217	7,557
1,836,927	4,608	214,107	577,451	796,166	98,868	342,962	441,830	639,960
464,201	1,164	54,106	145,925	201,195	24,985	86,668	111,653	161,721
1,214,342	3,046	141,540	381,737	526,323	65,359	226,723	292,082	423,060
35,977	90	4,193	11,310	15,593	1,936	6,717	8,653	12,534
67,898	170	7,914	21,344	29,428	3,654	12,677	16,331	23,655
17,395	44	2,028	5,468	7,540	936	3,248	4,184	6,060
67,982	171	7,924	21,371	29,466	3,659	12,693	16,352	23,684
55,372	139	6,454	17,407	24,000	2,980	10,338	13,318	19,291
38,109	96	4,442	11,980	16,518	2,051	7,115	9,166	13,277

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, 2020

Employer ID #	Employer Name	2020 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%)
81305	CITY OF LAKE VIEW	47,666	0.006407%	446,948	745,248
81306	CITY OF SAC CITY	98,221	0.013203%	920,975	1,535,648
81307	CITY OF EARLY	11,854	0.001593%	111,153	185,338
81309	CITY OF LYTTON	5,873	0.000789%	55,070	91,824
81311	CITY OF WALL LAKE	28,357	0.003812%	265,895	443,358
81316	CITY OF NEMAHA	238	0.000032%	2,230	3,719
81548	SCHALLER-CRESTLAND COMM SCH DIST	221,928	0.029831%	2,080,928	3,469,772
81601	SAC COUNTY SOLID WASTE AGENCY	10,447	0.001404%	97,962	163,343
82201	SCOTT COUNTY	2,310,975	0.310634%	21,669,082	36,131,366
82205	SCOTT CO AGR EXT DIST	35,231	0.004736%	330,347	550,826
82211	WASTE COMMISSION OF SCOTT COUNTY	320,771	0.043117%	3,007,744	5,015,160
82301	CITY OF DAVENPORT	3,103,952	0.417224%	29,104,505	48,529,306
82303	CITY OF ELDRIDGE	161,776	0.021746%	1,516,912	2,529,322
82304	CITY OF WALCOTT	37,950	0.005101%	355,839	593,331
82305	CITY OF BUFFALO	33,157	0.004457%	310,903	518,404
82308	CITY OF BETTENDORF	1,247,221	0.167648%	11,694,688	19,499,906
82309	CITY OF PRINCETON	15,317	0.002059%	143,620	239,474
82311	CITY OF LE CLAIRE	71,975	0.009675%	674,880	1,125,306
82312	CITY OF LONG GROVE	17,824	0.002396%	167,129	278,673
82316	CITY OF BLUE GRASS	29,005	0.003899%	271,968	453,484
82317	CITY OF DIXON	1,639	0.000220%	15,371	25,629
82319	CITY OF RIVERDALE	8,037	0.001080%	75,361	125,658
82320	CITY OF DONAHUE	1,002	0.000135%	9,392	15,660
82321	CITY OF MAYSVILLE	647	0.000087%	6,068	10,117
82322	CITY OF NEW LIBERTY	1,615	0.000217%	15,145	25,253
82324	CITY OF MCCAUSLAND	3,907	0.000525%	36,633	61,083
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	11,239,092	1.510726%	105,384,440	175,719,659
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	3,023,455	0.406404%	28,349,722	47,270,769
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,062,820	0.277278%	19,342,228	32,251,532
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	3,005,579	0.404001%	28,182,108	46,991,287
82553	EASTERN IOWA COMMUNITY COLLEGE	1,495,395	0.201007%	14,021,716	23,380,029
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	603,557	0.081128%	5,659,312	9,436,426
82604	AEA 9 - MISSISSIPPI BEND	2,092,964	0.281330%	19,624,883	32,722,836
82605	PARK VIEW WATER & SANITARY DISTRICT	18,855	0.002534%	176,798	294,796
82606	QUAD CITY GARAGE POLICY GROUP	61,124	0.008216%	573,134	955,653
83201	SHELBY COUNTY	328,851	0.044203%	3,083,505	5,141,484
83203	SHELBY COUNTY AG	10,049	0.001351%	94,227	157,115
83204	MYRTUE MEDICAL CENTER	1,519,112	0.204195%	14,244,105	23,750,844
83301	CITY OF HARLAN	113,473	0.015253%	1,063,994	1,774,119
83304	CITY OF SHELBY	21,976	0.002954%	206,064	343,594
83305	CITY OF ELK HORN	12,175	0.001637%	114,163	190,358

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
196,828	494	22,942	61,874	85,310	10,594	36,749	47,343	68,572
405,581	1,017	47,273	127,497	175,787	21,829	75,724	97,553	141,299
48,950	123	5,705	15,388	21,216	2,635	9,139	11,774	17,053
24,252	61	2,827	7,624	10,512	1,305	4,528	5,833	8,449
117,096	294	13,648	36,810	50,752	6,302	21,862	28,164	40,794
982	2	114	309	425	53	183	236	342
916,404	2,299	106,813	288,078	397,190	49,323	171,097	220,420	319,262
43,141	108	5,028	13,562	18,698	2,322	8,055	10,377	15,030
9,542,678	23,938	1,112,267	2,999,808	4,136,013	513,613	1,781,661	2,295,274	3,324,536
145,479	365	16,957	45,732	63,054	7,830	27,162	34,992	50,683
1,324,557	3,323	154,387	416,384	574,094	71,291	247,301	318,592	461,457
12,817,106	32,152	1,493,925	4,029,147	5,555,224	689,851	2,393,011	3,082,862	4,465,301
668,021	1,676	77,863	209,997	289,536	35,955	124,723	160,678	232,729
156,705	393	18,265	49,261	67,919	8,434	29,258	37,692	54,594
136,916	343	15,959	43,040	59,342	7,369	25,563	32,932	47,700
5,150,133	12,919	600,285	1,618,980	2,232,184	277,194	961,553	1,238,747	1,794,234
63,248	159	7,372	19,882	27,413	3,404	11,809	15,213	22,035
297,205	746	34,641	93,429	128,816	15,996	55,490	71,486	103,542
73,601	185	8,579	23,137	31,901	3,961	13,742	17,703	25,641
119,770	300	13,960	37,651	51,911	6,446	22,362	28,808	41,726
6,769	17	789	2,128	2,934	364	1,264	1,628	2,358
33,187	83	3,868	10,433	14,384	1,786	6,196	7,982	11,562
4,136	10	482	1,300	1,792	223	772	995	1,441
2,672	7	311	840	1,158	144	499	643	931
6,670	17	777	2,097	2,891	359	1,245	1,604	2,324
16,133	40	1,880	5,071	6,991	868	3,012	3,880	5,620
46,409,432	116,419	5,409,349	14,589,128	20,114,896	2,497,880	8,664,850	11,162,730	16,168,400
12,484,713	31,318	1,455,182	3,924,657	5,411,157	671,961	2,330,952	3,002,913	4,349,500
8,517,973	21,368	992,830	2,677,684	3,691,882	458,460	1,590,344	2,048,804	2,967,543
12,410,899	31,133	1,446,578	3,901,453	5,379,164	667,988	2,317,170	2,985,158	4,323,784
6,174,914	15,490	719,730	1,941,127	2,676,347	332,350	1,152,884	1,485,234	2,151,254
2,492,260	6,252	290,491	783,459	1,080,202	134,140	465,316	599,456	868,269
8,642,449	21,680	1,007,339	2,716,814	3,745,833	465,160	1,613,584	2,078,744	3,010,909
77,859	195	9,075	24,475	33,745	4,191	14,537	18,728	27,125
252,398	633	29,419	79,343	109,395	13,585	47,124	60,709	87,932
1,357,921	3,406	158,275	426,872	588,553	73,087	253,530	326,617	473,081
41,496	104	4,837	13,044	17,985	2,233	7,747	9,980	14,457
6,272,851	15,736	731,145	1,971,914	2,718,795	337,622	1,171,169	1,508,791	2,185,374
468,564	1,175	54,614	147,296	203,085	25,219	87,483	112,702	163,241
90,747	228	10,577	28,527	39,332	4,884	16,943	21,827	31,615
50,276	126	5,860	15,804	21,790	2,706	9,387	12,093	17,515

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
83306	CITY OF DEFIANCE	5,129	0.000689%	48,094	80,192
83307	CITY OF PANAMA	3,468	0.000466%	32,517	54,220
83308	CITY OF EARLING	6,288	0.000845%	58,958	98,307
83309	CITY OF IRWIN	5,262	0.000707%	49,339	82,269
83310	CITY OF PORTSMOUTH	2,595	0.000349%	24,332	40,572
83313	CITY OF KIRKMAN	227	0.000030%	2,124	3,542
83314	CITY OF WESTPHALIA	107	0.000014%	1,005	1,675
83315	CITY OF TENNANT	340	0.000046%	3,187	5,313
83531	HARLAN COMM SCH DIST	1,048,859	0.140985%	9,834,729	16,398,580
83701	HARLAN MUNICIPAL UTILITIES	174,339	0.023434%	1,634,704	2,725,730
84201	SIOUX COUNTY	464,142	0.062389%	4,352,069	7,256,708
84203	SIOUX COUNTY AGRI	10,380	0.001395%	97,326	162,282
84206	ROCK VALLEY RURAL WATER DIST	23,053	0.003099%	216,155	360,421
84301	CITY OF HAWARDEN	102,300	0.013751%	959,230	1,599,436
84302	CITY OF BOYDEN	17,565	0.002361%	164,697	274,619
84303	CITY OF ROCK VALLEY	87,497	0.011761%	820,422	1,367,985
84304	CITY OF SIOUX CENTER	302,738	0.040693%	2,838,651	4,733,210
84305	CITY OF MAURICE	5,887	0.000791%	55,203	92,046
84307	CITY OF ORANGE CITY	194,405	0.026131%	1,822,857	3,039,460
84308	CITY OF IRETON	12,478	0.001677%	116,997	195,082
84309	HAWARDEN REGIONAL HEALTHCARE	390,826	0.052534%	3,664,620	6,110,444
84311	CITY OF GRANVILLE	8,172	0.001099%	76,630	127,774
84312	CITY OF ALTON	41,713	0.005607%	391,129	652,175
84314	CITY OF HOSPERS	17,925	0.002409%	168,077	280,254
84317	CITY OF HULL	47,127	0.006335%	441,892	736,817
84318	CITY OF CHATSWORTH	113	0.000015%	1,062	1,771
84319	CITY OF MATLOCK	326	0.000044%	3,058	5,099
84320	ORANGE CITY AREA HEALTH SYSTEM	2,136,262	0.287150%	20,030,870	33,399,785
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	220	0.000030%	2,062	3,437
84544	SIOUX CENTER COMM SCH DIST	1,032,581	0.138797%	9,682,100	16,144,084
84545	BOYDEN HULL COMM SCH DIST	436,811	0.058715%	4,095,803	6,829,406
84546	ROCK VALLEY COMM SCH DIST	613,566	0.082474%	5,753,163	9,592,913
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	564,483	0.075876%	5,292,930	8,825,514
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	1,011,762	0.135998%	9,486,881	15,818,574
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	35,081	0.004715%	328,936	548,473
85001	IOWA STATE UNIV OF SCIENCE & TECH	6,385,724	0.858350%	59,876,364	99,838,784
85002	DEPT OF TRANSPORTATION	15,123,242	2.032822%	141,804,551	236,447,120
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	806,943	0.108467%	7,566,384	12,616,306
85201	STORY COUNTY	1,158,193	0.155681%	10,859,911	18,107,985
85203	STORY CO AGR EXT DIST	27,543	0.003702%	258,257	430,622
85204	STORY CO MEDICAL CENTER	1,065,955	0.143283%	9,995,034	16,665,876

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
21,180	53	2,469	6,658	9,180	1,140	3,954	5,094	7,379	
14,320	36	1,669	4,502	6,207	771	2,674	3,445	4,989	
25,964	65	3,026	8,162	11,253	1,397	4,848	6,245	9,045	
21,728	55	2,533	6,830	9,418	1,169	4,057	5,226	7,570	
10,715	27	1,249	3,368	4,644	577	2,001	2,578	3,733	
936	2	109	294	405	50	175	225	326	
442	1	52	139	192	24	83	107	154	
1,403	4	164	441	609	76	262	338	489	
4,331,040	10,865	504,813	1,361,493	1,877,171	233,108	808,624	1,041,732	1,508,874	
719,894	1,806	83,909	226,304	312,019	38,747	134,408	173,155	250,801	
1,916,574	4,808	223,390	602,488	830,686	103,155	357,833	460,988	667,708	
42,860	108	4,996	13,473	18,577	2,307	8,002	10,309	14,932	
95,191	239	11,095	29,924	41,258	5,123	17,773	22,896	33,163	
422,428	1,060	49,237	132,793	183,090	22,736	78,869	101,605	147,168	
72,530	182	8,454	22,800	31,436	3,904	13,542	17,446	25,268	
361,299	906	42,112	113,577	156,595	19,446	67,456	86,902	125,872	
1,250,091	3,136	145,707	392,975	541,818	67,283	233,398	300,681	435,514	
24,310	61	2,834	7,642	10,537	1,308	4,539	5,847	8,469	
802,754	2,014	93,567	252,351	347,932	43,206	149,878	193,084	279,668	
51,523	129	6,005	16,197	22,331	2,773	9,620	12,393	17,950	
1,613,833	4,048	188,104	507,320	699,472	86,861	301,310	388,171	562,237	
33,746	85	3,933	10,608	14,626	1,816	6,301	8,117	11,757	
172,246	432	20,077	54,147	74,656	9,271	32,159	41,430	60,008	
74,018	186	8,627	23,268	32,081	3,984	13,819	17,803	25,787	
194,601	488	22,682	61,174	84,344	10,474	36,333	46,807	67,796	
468	1	55	147	203	25	87	112	163	
1,347	3	157	423	583	72	251	323	469	
8,821,239	22,128	1,028,178	2,773,018	3,823,324	474,783	1,646,965	2,121,748	3,073,197	
908	2	106	285	393	49	170	219	316	
4,263,824	10,696	496,979	1,340,363	1,848,038	229,490	796,075	1,025,565	1,485,457	
1,803,719	4,525	210,236	567,012	781,773	97,081	336,762	433,843	628,390	
2,533,591	6,356	295,308	796,452	1,098,116	136,365	473,033	609,398	882,668	
2,330,912	5,847	271,684	732,739	1,010,270	125,456	435,192	560,648	812,057	
4,177,854	10,480	486,959	1,313,337	1,810,776	224,863	780,024	1,004,887	1,455,506	
144,858	363	16,884	45,537	62,784	7,797	27,046	34,843	50,466	
26,368,486	66,146	3,073,434	8,289,117	11,428,697	1,419,223	4,923,114	6,342,337	9,186,414	
62,448,201	156,653	7,278,782	19,631,027	27,066,462	3,361,130	11,659,360	15,020,490	21,756,084	
3,332,101	8,359	388,380	1,047,469	1,444,208	179,343	622,118	801,461	1,160,857	
4,782,512	11,997	557,436	1,503,416	2,072,849	257,408	892,916	1,150,324	1,666,160	
113,732	285	13,256	35,752	49,293	6,121	21,234	27,355	39,623	
4,401,635	11,042	513,042	1,383,685	1,907,769	236,908	821,805	1,058,713	1,533,466	

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, 2020

Employer ID #	Employer Name	2020 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%)
85301	CITY OF HUXLEY	89,838	0.012076%	842,378	1,404,594
85302	CITY OF MAXWELL	12,153	0.001634%	113,949	190,001
85303	CITY OF AMES	2,585,737	0.347567%	24,245,415	40,427,184
85305	CITY OF STORY CITY	77,440	0.010409%	726,125	1,210,752
85308	CITY OF KELLEY	994	0.000134%	9,316	15,533
85310	CITY OF COLLINS	11,356	0.001526%	106,484	177,553
85311	CITY OF GILBERT	17,082	0.002296%	160,169	267,068
85312	CITY OF SLATER	35,597	0.004785%	333,779	556,549
85313	CITY OF CAMBRIDGE	13,245	0.001780%	124,189	207,075
85315	CITY OF COLO	15,744	0.002116%	147,625	246,152
85318	CITY OF NEVADA	172,079	0.023130%	1,613,513	2,690,397
85322	CITY OF ROLAND	25,666	0.003450%	240,663	401,286
85323	CITY OF ZEARING	9,136	0.001228%	85,662	142,834
85325	CITY OF MCCALLSBURG	2,181	0.000293%	20,447	34,093
85327	MARY GREELEY MEDICAL CENTER	6,379,310	0.857488%	59,816,218	99,738,496
85544	AMES COMMUNITY SCHOOL DISTRICT	3,316,481	0.445792%	31,097,306	51,852,133
85545	GILBERT COMMUNITY SCHOOL DISTRICT	996,710	0.133975%	9,345,751	15,583,251
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	725,440	0.097512%	6,802,160	11,342,028
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,076,653	0.144721%	10,095,345	16,833,136
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	297,423	0.039979%	2,788,812	4,650,109
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,059,239	0.142380%	9,932,058	16,560,869
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	286,344	0.038489%	2,684,930	4,476,894
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	53,180	0.007148%	498,651	831,458
86201	TAMA COUNTY	482,175	0.064813%	4,521,162	7,538,657
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	14,344	0.001928%	134,501	224,269
86204	TAMA COUNTY ASSESSOR	18,400	0.002473%	172,528	287,675
86301	CITY OF TAMA	43,663	0.005869%	409,411	682,658
86302	CITY OF GLADBROOK	15,366	0.002065%	144,080	240,241
86303	CITY OF TRAER	16,799	0.002258%	157,516	262,645
86304	CITY OF ELBERON	3,162	0.000425%	29,646	49,432
86305	CITY OF GARWIN	3,534	0.000475%	33,139	55,257
86306	CITY OF DYSART	24,260	0.003261%	227,480	379,304
86307	CITY OF CHELSEA	3,502	0.000471%	32,840	54,757
86308	CITY OF TOLEDO	43,357	0.005828%	406,545	677,880
86309	CITY OF CLUTIER	2,179	0.000293%	20,433	34,070
86315	CITY OF MONTOUR	6,412	0.000862%	60,126	100,256
86319	CITY OF VINING	179	0.000024%	1,677	2,797
86320	CITY OF LINCOLN	544	0.000073%	5,098	8,501
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,104,156	0.148417%	10,353,225	17,263,130
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	324,505	0.043619%	3,042,755	5,073,536
86594	GMG COMMUNITY SCHOOL DISTRICT	293,648	0.039471%	2,753,417	4,591,091

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
370,968	931	43,239	116,616	160,786	19,967	69,261	89,228	129,240
50,181	126	5,849	15,775	21,750	2,701	9,369	12,070	17,482
10,677,250	26,784	1,244,509	3,356,468	4,627,761	574,678	1,993,490	2,568,168	3,719,805
319,773	802	37,272	100,523	138,597	17,211	59,703	76,914	111,404
4,103	10	478	1,290	1,778	221	766	987	1,429
46,894	118	5,466	14,741	20,325	2,524	8,755	11,279	16,337
70,535	177	8,221	22,173	30,571	3,796	13,169	16,965	24,574
146,991	369	17,133	46,207	63,709	7,911	27,444	35,355	51,209
54,691	137	6,375	17,192	23,704	2,944	10,211	13,155	19,053
65,011	163	7,578	20,437	28,178	3,499	12,138	15,637	22,649
710,562	1,782	82,821	223,370	307,973	38,244	132,665	170,909	247,550
105,984	266	12,353	33,317	45,936	5,704	19,788	25,492	36,923
37,724	95	4,397	11,859	16,351	2,030	7,043	9,073	13,143
9,004	23	1,050	2,831	3,904	485	1,681	2,166	3,137
26,341,999	66,080	3,070,347	8,280,791	11,417,218	1,417,797	4,918,169	6,335,966	9,177,186
13,694,700	34,354	1,596,215	4,305,025	5,935,594	737,085	2,556,862	3,293,947	4,771,043
4,115,703	10,324	479,714	1,293,800	1,783,838	221,518	768,420	989,938	1,433,853
2,995,550	7,514	349,153	941,672	1,298,339	161,229	559,283	720,512	1,043,608
4,445,810	11,152	518,191	1,397,571	1,926,914	239,285	830,053	1,069,338	1,548,858
1,228,143	3,081	143,149	386,075	532,305	66,102	229,300	295,402	427,868
4,373,902	10,972	509,809	1,374,967	1,895,748	235,415	816,627	1,052,042	1,523,806
1,182,395	2,966	137,817	371,694	512,477	63,640	220,759	284,399	411,930
219,597	551	25,596	69,032	95,179	11,819	41,000	52,819	76,505
1,991,039	4,995	232,070	625,897	862,962	107,163	371,736	478,899	693,650
59,232	149	6,904	18,620	25,673	3,188	11,059	14,247	20,636
75,978	191	8,856	23,884	32,931	4,089	14,185	18,274	26,470
180,297	452	21,015	56,678	78,145	9,704	33,662	43,366	62,813
63,450	159	7,396	19,946	27,501	3,415	11,846	15,261	22,105
69,367	174	8,085	21,806	30,065	3,734	12,951	16,685	24,167
13,056	33	1,522	4,104	5,659	703	2,438	3,141	4,548
14,594	37	1,701	4,588	6,326	785	2,725	3,510	5,084
100,178	251	11,676	31,492	43,419	5,392	18,704	24,096	34,901
14,462	36	1,686	4,546	6,268	778	2,700	3,478	5,038
179,035	449	20,868	56,281	77,598	9,636	33,427	43,063	62,373
8,998	23	1,049	2,829	3,901	484	1,680	2,164	3,135
26,479	66	3,086	8,324	11,476	1,425	4,944	6,369	9,225
739	2	86	232	320	40	138	178	257
2,245	6	262	706	974	121	419	540	782
4,559,376	11,437	531,428	1,433,272	1,976,137	245,398	851,256	1,096,654	1,588,423
1,339,975	3,361	156,184	421,230	580,775	72,121	250,179	322,300	466,829
1,212,556	3,042	141,332	381,175	525,549	65,263	226,390	291,653	422,438

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
86701	TRAER MUNICIPAL UTILITIES	49,075	0.006596%	460,153	767,267
87201	TAYLOR COUNTY	255,461	0.034338%	2,395,351	3,994,046
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	10,304	0.001385%	96,616	161,100
87205	TAYLOR CO SOIL & WATER CONS DIST	4,736	0.000637%	44,409	74,048
87301	CITY OF BEDFORD	40,846	0.005490%	382,998	638,617
87305	CITY OF NEW MARKET	6,836	0.000919%	64,097	106,877
87306	CITY OF CLEARFIELD	7,156	0.000962%	67,101	111,885
87307	CITY OF GRAVITY	453	0.000061%	4,249	7,084
87308	CITY OF BLOCKTON	1,671	0.000225%	15,671	26,131
87309	CITY OF CONWAY	89	0.000012%	830	1,384
87310	CITY OF LENOX	37,223	0.005003%	349,027	581,973
87313	CITY OF SHARPSBURG	124	0.000017%	1,162	1,937
87314	LOW RENT HOUSING AGENCY OF LENOX	2,255	0.000303%	21,143	35,254
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	350,986	0.047179%	3,291,056	5,487,558
87563	LENOX COMMUNITY SCHOOL DISTRICT	312,899	0.042059%	2,933,928	4,892,077
87703	LENOX MUNICIPAL LIGHT AND WATER	41,917	0.005634%	393,043	655,366
88201	UNION COUNTY	222,439	0.029900%	2,085,725	3,477,770
88203	UNION COUNTY AGRI	8,957	0.001204%	83,984	140,037
88204	GREATER REGIONAL MEDICAL CENTER	2,450,607	0.329403%	22,978,353	38,314,464
88205	UNION COUNTY ASSESSOR	13,619	0.001831%	127,704	212,936
88301	CITY OF CRESTON	126,362	0.016985%	1,184,842	1,975,624
88302	CITY OF LORIMOR	8,002	0.001076%	75,030	125,105
88306	CITY OF AFTON	10,288	0.001383%	96,469	160,854
88309	CITY OF CROMWELL	340	0.000046%	3,187	5,313
88310	CITY OF ARISPE	283	0.000038%	2,655	4,428
88311	AFTON HOUSING COMMISSION	7,425	0.000998%	69,624	116,092
88312	CITY OF SHANNON CITY	113	0.000015%	1,062	1,771
88313	CITY OF THAYER	142	0.000019%	1,328	2,214
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,004,619	0.135038%	9,419,904	15,706,895
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	358,708	0.048216%	3,363,457	5,608,280
88535	SOUTHWESTERN COMMUNITY COLLEGE	422,763	0.056827%	3,964,081	6,609,771
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	37,023	0.004977%	347,154	578,850
88603	SO IOWA REGIONAL HOUSING AUTHORITY	52,554	0.007064%	492,778	821,665
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	131,674	0.017699%	1,234,658	2,058,688
88701	CRESTON CITY WATER WORKS	106,850	0.014362%	1,001,888	1,670,563
89201	VAN BUREN COUNTY	194,411	0.026132%	1,822,913	3,039,553
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	6,187	0.000832%	58,013	96,732
89204	VAN BUREN COUNTY HOSPITAL	710,955	0.095564%	6,666,337	11,115,554
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	3,107	0.000418%	29,130	48,572
89301	CITY OF FARMINGTON	10,503	0.001412%	98,485	164,215
89302	CITY OF BONAPARTE	2,516	0.000338%	23,594	39,341

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
202,643	508	23,620	63,702	87,830	10,907	37,834	48,741	70,598
1,054,870	2,646	122,953	331,606	457,205	56,776	196,949	253,725	367,502
42,548	107	4,959	13,375	18,441	2,290	7,944	10,234	14,823
19,557	49	2,279	6,148	8,476	1,053	3,651	4,704	6,813
168,666	423	19,659	53,021	73,103	9,078	31,491	40,569	58,761
28,227	71	3,290	8,873	12,234	1,519	5,270	6,789	9,834
29,550	74	3,444	9,289	12,807	1,590	5,517	7,107	10,295
1,871	5	218	588	811	101	349	450	652
6,901	17	804	2,170	2,991	371	1,289	1,660	2,404
365	1	43	115	159	20	68	88	127
153,705	386	17,915	48,318	66,619	8,273	28,697	36,970	53,549
512	1	60	161	222	28	96	124	178
9,311	23	1,085	2,927	4,035	501	1,738	2,239	3,244
1,449,323	3,636	168,929	455,605	628,170	78,006	270,595	348,601	504,924
1,292,050	3,241	150,598	406,165	560,004	69,542	241,231	310,773	450,132
173,089	434	20,175	54,412	75,021	9,316	32,317	41,633	60,302
918,516	2,304	107,060	288,742	398,106	49,437	171,491	220,928	319,998
36,985	93	4,311	11,627	16,031	1,991	6,905	8,896	12,885
10,119,258	25,385	1,179,471	3,181,059	4,385,915	544,646	1,889,311	2,433,957	3,525,408
56,239	141	6,555	17,679	24,375	3,027	10,500	13,527	19,593
521,783	1,309	60,818	164,026	226,153	28,084	97,419	125,503	181,782
33,042	83	3,851	10,387	14,321	1,778	6,169	7,947	11,511
42,483	107	4,952	13,355	18,414	2,287	7,932	10,219	14,801
1,403	4	164	441	609	76	262	338	489
1,169	3	136	368	507	63	218	281	407
30,661	77	3,574	9,639	13,290	1,650	5,725	7,375	10,682
468	1	55	147	203	25	87	112	163
585	1	68	184	253	31	109	140	204
4,148,358	10,406	483,521	1,304,065	1,797,992	223,276	774,517	997,793	1,445,230
1,481,206	3,716	172,645	465,628	641,989	79,722	276,548	356,270	516,032
1,745,711	4,379	203,475	548,776	756,630	93,959	325,932	419,891	608,181
152,880	384	17,819	48,059	66,262	8,228	28,543	36,771	53,261
217,011	544	25,294	68,219	94,057	11,680	40,517	52,197	75,603
543,721	1,364	63,375	170,923	235,662	29,265	101,515	130,780	189,425
441,214	1,107	51,427	138,699	191,233	23,747	82,377	106,124	153,713
802,778	2,014	93,570	252,359	347,943	43,208	149,882	193,090	279,677
25,548	64	2,978	8,031	11,073	1,375	4,770	6,145	8,901
2,935,736	7,364	342,181	922,869	1,272,414	158,009	548,115	706,124	1,022,770
12,828	32	1,495	4,033	5,560	690	2,395	3,085	4,469
43,371	109	5,055	13,634	18,798	2,334	8,098	10,432	15,110
10,390	26	1,211	3,266	4,503	559	1,940	2,499	3,620

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 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%)
89303	CITY OF MILTON	4,572	0.000615%	42,866	71,476
89304	CITY OF STOCKPORT	3,508	0.000472%	32,894	54,849
89305	CITY OF KEOSAUQUA	25,202	0.003388%	236,304	394,018
89306	CITY OF CANTRIL	1,659	0.000223%	15,558	25,941
89308	CITY OF BIRMINGHAM	4,950	0.000665%	46,416	77,395
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	463	0.000062%	4,345	7,245
89701	KEOSAUQUA LIGHT AND POWER	16,084	0.002162%	150,810	251,463
90201	WAPELLO COUNTY	429,295	0.057705%	4,025,324	6,711,887
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	17,364	0.002334%	162,815	271,481
90210	WAPELLO COUNTY SOIL & WATER	7,330	0.000985%	68,727	114,596
90301	CITY OF OTTUMWA	627,426	0.084337%	5,883,120	9,809,606
90302	CITY OF AGENCY	11,684	0.001571%	109,561	182,683
90304	CITY OF ELDON	15,062	0.002025%	141,232	235,493
90308	CITY OF EDDYVILLE	13,269	0.001784%	124,416	207,454
90309	CITY OF BLAKESBURG	3,989	0.000536%	37,399	62,359
90312	CITY OF CHILLICOTHE	396	0.000053%	3,718	6,199
90313	CITY OF KIRKVILLE	227	0.000030%	2,124	3,542
90315	EDDYVILLE PUBLIC LIBRARY	2,665	0.000358%	24,992	41,672
90316	OTTUMWA HOUSING AUTHORITY	63,713	0.008564%	597,412	996,133
90320	EDDYVILLE COMMUNITY FIRE AGENCY	497	0.000067%	4,658	7,766
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	545,835	0.073370%	5,118,077	8,533,962
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,938,827	0.395028%	27,556,196	45,947,632
90551	INDIAN HILLS COMMUNITY COLLEGE	1,315,485	0.176824%	12,334,769	20,567,186
90602	AREA XV REGIONAL PLANNING COMMISSION	26,118	0.003511%	244,898	408,347
90604	AREA XV MULTI-COUNTY HOUSING AGY	31,946	0.004294%	299,541	499,460
90701	OTTUMWA WATERWORKS	171,028	0.022989%	1,603,659	2,673,966
90702	EDDYVILLE WATER DEPARTMENT	28	0.000004%	266	443
91201	WARREN COUNTY	734,660	0.098751%	6,888,609	11,486,174
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	8,844	0.001189%	82,922	138,266
91206	WARREN CTY HOUSING AUTHORITY	8,347	0.001122%	78,269	130,506
91211	WARREN CO SOIL & WATER CONS DISTRICT	2,439	0.000328%	22,869	38,132
91301	CITY OF INDIANOLA	468,944	0.063034%	4,397,101	7,331,794
91303	CITY OF CARLISLE	102,339	0.013756%	959,592	1,600,038
91304	CITY OF LACONA	5,419	0.000728%	50,812	84,725
91305	CITY OF MILO	14,825	0.001993%	139,005	231,779
91306	CITY OF NEW VIRGINIA	3,858	0.000519%	36,174	60,317
91307	CITY OF NORWALK	241,398	0.032448%	2,263,490	3,774,178
91308	CITY OF CUMMING	4,525	0.000608%	42,432	70,753
91309	CITY OF SANDYVILLE	113	0.000015%	1,062	1,771
91311	CITY OF HARTFORD	7,526	0.001012%	70,564	117,659
91312	CITY OF ST MARYS	1,674	0.000225%	15,692	26,166

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
18,878	47	2,200	5,934	8,181	1,016	3,525	4,541	6,577	
14,486	36	1,688	4,554	6,278	780	2,705	3,485	5,047	
104,064	261	12,129	32,713	45,103	5,601	19,429	25,030	36,255	
6,851	17	799	2,154	2,970	369	1,279	1,648	2,387	
20,441	51	2,383	6,426	8,860	1,100	3,816	4,916	7,121	
1,913	5	223	602	830	103	357	460	667	
66,414	167	7,741	20,878	28,786	3,575	12,400	15,975	23,138	
1,772,681	4,447	206,619	557,255	768,321	95,410	330,967	426,377	617,577	
71,701	180	8,357	22,540	31,077	3,859	13,387	17,246	24,980	
30,266	76	3,528	9,514	13,118	1,629	5,651	7,280	10,544	
2,590,821	6,499	301,979	814,443	1,122,921	139,445	483,718	623,163	902,606	
48,249	121	5,624	15,167	20,912	2,597	9,008	11,605	16,809	
62,196	156	7,249	19,552	26,957	3,348	11,612	14,960	21,668	
54,791	137	6,386	17,224	23,747	2,949	10,230	13,179	19,088	
16,470	41	1,920	5,177	7,138	886	3,075	3,961	5,738	
1,637	4	191	515	710	88	306	394	570	
936	2	109	294	405	50	175	225	326	
11,006	28	1,283	3,460	4,771	592	2,055	2,647	3,834	
263,089	660	30,665	82,704	114,029	14,160	49,120	63,280	91,657	
2,051	5	239	645	889	110	383	493	715	
2,253,910	5,654	262,709	708,532	976,895	121,311	420,815	542,126	785,231	
12,135,259	30,442	1,414,451	3,814,803	5,259,696	653,152	2,265,707	2,918,859	4,227,755	
5,432,013	13,626	633,140	1,707,591	2,354,357	292,365	1,014,181	1,306,546	1,892,438	
107,849	271	12,571	33,903	46,745	5,805	20,136	25,941	37,573	
131,913	331	15,375	41,468	57,174	7,100	24,629	31,729	45,957	
706,223	1,772	82,315	222,006	306,093	38,011	131,855	169,866	246,038	
117	-	14	37	51	6	22	28	41	
3,033,621	7,610	353,590	953,640	1,314,840	163,278	566,391	729,669	1,056,871	
36,518	92	4,256	11,480	15,828	1,965	6,818	8,783	12,722	
34,468	86	4,017	10,835	14,938	1,855	6,435	8,290	12,008	
10,071	25	1,174	3,166	4,365	542	1,880	2,422	3,509	
1,936,405	4,858	225,702	608,722	839,282	104,222	361,535	465,757	674,616	
422,587	1,060	49,256	132,843	183,159	22,745	78,899	101,644	147,223	
22,377	56	2,608	7,034	9,698	1,204	4,178	5,382	7,796	
61,215	154	7,135	19,243	26,532	3,295	11,429	14,724	21,327	
15,930	40	1,857	5,008	6,905	857	2,974	3,831	5,550	
996,801	2,501	116,184	313,351	432,036	53,650	186,107	239,757	347,271	
18,687	47	2,178	5,874	8,099	1,006	3,489	4,495	6,510	
468	1	55	147	203	25	87	112	163	
31,075	78	3,622	9,769	13,469	1,673	5,802	7,475	10,826	
6,911	17	805	2,172	2,994	372	1,290	1,662	2,408	

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, 2020

Employer ID #	Employer Name	2020 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%)
91313	CITY OF MARTENSDALE	9,520	0.001280%	89,261	148,835
91318	CITY OF SPRING HILL	67	0.000009%	628	1,048
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000137%	9,560	15,940
91320	NEW VIRGINIA PUBLIC LIBRARY	918	0.000123%	8,611	14,358
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,506,914	0.336972%	23,506,327	39,194,817
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	371,564	0.049945%	3,484,010	5,809,293
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	351,769	0.047284%	3,298,396	5,499,796
91566	NORWALK COMMUNITY SCHOOL DISTRICT	2,104,580	0.282891%	19,733,799	32,904,444
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,315,707	0.176853%	12,336,854	20,570,664
91604	WARREN WATER DISTRICT	47,122	0.006334%	441,846	736,741
92201	WASHINGTON COUNTY	530,784	0.071346%	4,976,946	8,298,637
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	14,445	0.001942%	135,441	225,837
92204	WASHINGTON COUNTY HOSPITAL	1,675,969	0.225279%	15,714,887	26,203,248
92207	WASHINGTON CO SOIL & WATER CONS DIS	4,100	0.000551%	38,446	64,105
92301	CITY OF WASHINGTON	188,907	0.025392%	1,771,306	2,953,502
92302	CITY OF WELLMAN	44,967	0.006044%	421,638	703,045
92303	CITY OF RIVERSIDE	20,814	0.002798%	195,164	325,419
92304	CITY OF BRIGHTON	13,318	0.001790%	124,880	208,227
92305	CITY OF KALONA	43,454	0.005841%	407,453	679,394
92308	CITY OF AINSWORTH	4,676	0.000628%	43,841	73,101
92309	CITY OF CRAWFORDSVILLE	1,775	0.000239%	16,647	27,758
92311	CITY OF WEST CHESTER	695	0.000093%	6,519	10,870
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	1,013,544	0.136238%	9,503,597	15,846,446
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,201,440	0.161494%	11,265,417	18,784,132
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	409,574	0.055054%	3,840,410	6,403,560
93201	WAYNE COUNTY	233,322	0.031362%	2,187,763	3,647,910
93203	WAYNE CO AGR EXT DIST	8,256	0.001110%	77,417	129,086
93204	WAYNE COUNTY HOSPITAL	1,274,370	0.171297%	11,949,253	19,924,371
93301	CITY OF CORYDON	19,116	0.002570%	179,243	298,873
93302	CITY OF SEYMOUR	11,899	0.001599%	111,575	186,042
93303	CITY OF HUMESTON	11,005	0.001479%	103,192	172,065
93304	CITY OF ALLERTON	8,553	0.001150%	80,202	133,730
93305	CITY OF LINEVILLE	2,603	0.000350%	24,412	40,704
93306	CITY OF CLIO	159	0.000021%	1,487	2,480
93314	SEYMOUR PUBLIC LIBRARY	938	0.000126%	8,794	14,663
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	180,160	0.024217%	1,689,290	2,816,748
93537	WAYNE COMMUNITY SCHOOL DISTRICT	393,766	0.052929%	3,692,185	6,156,407
94201	WEBSTER COUNTY	730,787	0.098230%	6,852,299	11,425,631
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	29,450	0.003959%	276,143	460,445
94207	WEBSTER CO SOIL & WATER CONS DIST	882	0.000119%	8,270	13,789
94301	CITY OF FORT DODGE	628,316	0.084456%	5,891,466	9,823,523

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
39,309	99	4,582	12,357	17,038	2,116	7,339	9,455	13,695	
277	1	32	87	120	15	52	67	96	
4,210	11	491	1,323	1,825	227	786	1,013	1,467	
3,792	10	442	1,192	1,644	204	708	912	1,321	
10,351,768	25,968	1,206,572	3,254,151	4,486,691	557,160	1,932,721	2,489,881	3,606,412	
1,534,296	3,849	178,833	482,317	664,999	82,580	286,460	369,040	534,527	
1,452,555	3,644	169,306	456,621	629,571	78,180	271,198	349,378	506,050	
8,690,414	21,800	1,012,929	2,731,892	3,766,621	467,741	1,622,539	2,090,280	3,027,619	
5,432,931	13,629	633,247	1,707,880	2,354,756	292,415	1,014,353	1,306,768	1,892,758	
194,581	488	22,680	61,168	84,336	10,473	36,329	46,802	67,789	
2,191,758	5,498	255,465	688,995	949,958	117,966	409,211	527,177	763,578	
59,646	150	6,952	18,750	25,852	3,210	11,136	14,346	20,780	
6,920,557	17,360	806,640	2,175,525	2,999,525	372,483	1,292,099	1,664,582	2,411,026	
16,931	42	1,973	5,322	7,337	911	3,161	4,072	5,898	
780,051	1,957	90,921	245,215	338,093	41,984	145,639	187,623	271,759	
185,682	466	21,643	58,370	80,479	9,994	34,668	44,662	64,689	
85,947	216	10,018	27,018	37,252	4,626	16,047	20,673	29,943	
54,995	138	6,410	17,288	23,836	2,960	10,268	13,228	19,159	
179,435	450	20,914	56,407	77,771	9,658	33,501	43,159	62,513	
19,307	48	2,250	6,069	8,367	1,039	3,605	4,644	6,726	
7,331	18	854	2,305	3,177	395	1,369	1,764	2,554	
2,871	7	335	902	1,244	155	536	691	1,000	
4,185,215	10,499	487,817	1,315,652	1,813,968	225,259	781,398	1,006,657	1,458,071	
4,961,089	12,445	578,250	1,559,553	2,150,248	267,019	926,258	1,193,277	1,728,374	
1,691,248	4,243	197,127	531,656	733,026	91,028	315,764	406,792	589,207	
963,452	2,417	112,297	302,868	417,582	51,856	179,881	231,737	335,653	
34,093	86	3,974	10,717	14,777	1,835	6,365	8,200	11,878	
5,262,238	13,201	613,351	1,654,221	2,280,773	283,228	982,483	1,265,711	1,833,291	
78,935	198	9,200	24,814	34,212	4,249	14,738	18,987	27,500	
49,136	123	5,727	15,446	21,296	2,645	9,174	11,819	17,118	
45,444	114	5,297	14,286	19,697	2,446	8,485	10,931	15,832	
35,320	89	4,117	11,103	15,309	1,901	6,594	8,495	12,305	
10,750	27	1,253	3,379	4,659	579	2,007	2,586	3,745	
655	2	76	206	284	35	122	157	228	
3,873	10	451	1,217	1,678	208	723	931	1,349	
743,933	1,866	86,711	233,861	322,438	40,040	138,896	178,936	259,176	
1,625,973	4,079	189,519	511,136	704,734	87,514	303,576	391,090	566,466	
3,017,631	7,570	351,726	948,613	1,307,909	162,417	563,405	725,822	1,051,301	
121,608	305	14,174	38,228	52,707	6,545	22,705	29,250	42,367	
3,642	9	424	1,145	1,578	196	680	876	1,269	
2,594,497	6,508	302,407	815,598	1,124,513	139,643	484,404	624,047	903,887	

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, 2020

Employer ID #	Employer Name	2020 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%)
94303	CITY OF CALLENDER	8,987	0.001208%	84,266	140,507
94304	CALLENDER CEMETERY - WEBSTER COUNTY	454	0.000061%	4,257	7,098
94305	CITY OF GOWRIE	13,139	0.001766%	123,197	205,420
94306	CITY OF HARCOURT	2,686	0.000361%	25,181	41,988
94307	CITY OF DAYTON	17,779	0.002390%	166,705	277,966
94308	CITY OF LEHIGH	10,293	0.001384%	96,516	160,932
94313	CITY OF MOORLAND	1,552	0.000209%	14,552	24,264
94314	CITY OF OTHO	6,619	0.000890%	62,060	103,480
94316	CITY OF BARNUM	1,087	0.000146%	10,196	17,002
94317	CITY OF CLARE	2,365	0.000318%	22,172	36,969
94318	CITY OF DUNCOMBE	10,512	0.001413%	98,570	164,357
94319	CITY OF BADGER	12,576	0.001690%	117,916	196,615
94320	COMMUNITY LIBRARY	690	0.000093%	6,472	10,792
94321	CITY OF VINCENT	3,202	0.000430%	30,022	50,059
94325	MUNIC HOUSING AGENCY OF FT DODGE	77,545	0.010423%	727,105	1,212,386
94326	CLARE PUBLIC LIBRARY	1,047	0.000141%	9,818	16,371
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,517,698	0.338421%	23,607,436	39,363,406
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,262,614	0.169717%	11,839,025	19,740,576
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	414,707	0.055744%	3,888,536	6,483,806
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	117,155	0.015748%	1,098,519	1,831,688
94602	AEA 8 - PRAIRIE LAKES	1,478,224	0.198698%	13,860,709	23,111,562
94606	WEBSTER CO TELECOMMUNICATIONS	1,819	0.000245%	17,060	28,446
94608	N. CENTRAL IA REGIONAL SOLID WST.	93,507	0.012569%	876,775	1,461,948
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	28,714	0.003860%	269,237	448,931
95201	WINNEBAGO COUNTY	331,439	0.044551%	3,107,773	5,181,949
95203	WINNEBAGO CO AGRI EXT DIST	6,237	0.000838%	58,478	97,507
95204	WINNEBAGO CO ASSESSOR	16,693	0.002244%	156,528	260,997
95301	CITY OF FOREST CITY	186,427	0.025059%	1,748,052	2,914,729
95303	CITY OF BUFFALO CENTER	22,198	0.002984%	208,138	347,052
95305	CITY OF LELAND	4,516	0.000607%	42,348	70,612
95306	CITY OF THOMPSON	12,632	0.001698%	118,449	197,504
95308	CITY OF RAKE	4,432	0.000596%	41,554	69,288
95311	CITY OF LAKE MILLS	84,687	0.011383%	794,077	1,324,057
95312	CITY OF SCARVILLE	1,090	0.000146%	10,219	17,040
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	457,346	0.061475%	4,288,347	7,150,457
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	754,742	0.101450%	7,076,914	11,800,157
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	330,662	0.044447%	3,100,483	5,169,794
96201	WINNESHIEK COUNTY	536,506	0.072116%	5,030,598	8,388,098
96203	WINNESHIEK COUNTY AGR EXT DIST	12,731	0.001711%	119,377	199,052
96205	WINNESHIEK MEDICAL CENTER	2,060,361	0.276948%	19,319,173	32,213,090
96207	WINNESHIEK CO SOIL & WATER CONS	22,256	0.002992%	208,683	347,961

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *				Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources		
37,109	93	4,325	11,666	16,084	1,997	6,928	8,925	12,928	
1,875	5	218	589	812	101	350	451	653	
54,254	136	6,324	17,055	23,515	2,920	10,129	13,049	18,901	
11,089	28	1,293	3,486	4,807	597	2,070	2,667	3,863	
73,414	184	8,557	23,078	31,819	3,951	13,707	17,658	25,576	
42,504	107	4,954	13,361	18,422	2,288	7,936	10,224	14,808	
6,408	16	747	2,015	2,778	345	1,196	1,541	2,233	
27,330	69	3,186	8,591	11,846	1,471	5,103	6,574	9,521	
4,490	11	523	1,412	1,946	242	838	1,080	1,564	
9,764	24	1,138	3,069	4,231	526	1,823	2,349	3,402	
43,408	109	5,060	13,646	18,815	2,336	8,105	10,441	15,123	
51,928	130	6,053	16,324	22,507	2,795	9,695	12,490	18,091	
2,850	7	332	896	1,235	153	532	685	993	
13,221	33	1,541	4,156	5,730	712	2,468	3,180	4,606	
320,204	803	37,322	100,658	138,783	17,234	59,784	77,018	111,555	
4,324	11	504	1,359	1,874	233	807	1,040	1,506	
10,396,295	26,080	1,211,762	3,268,148	4,505,990	559,556	1,941,035	2,500,591	3,621,924	
5,213,696	13,079	607,693	1,638,962	2,259,734	280,615	973,420	1,254,035	1,816,379	
1,712,442	4,296	199,597	538,318	742,211	92,168	319,721	411,889	596,591	
483,768	1,214	56,387	152,076	209,677	26,038	90,322	116,360	168,538	
6,104,010	15,312	711,466	1,918,838	2,645,616	328,534	1,139,646	1,468,180	2,126,552	
7,513	19	876	2,362	3,257	404	1,403	1,807	2,617	
386,116	969	45,005	121,378	167,352	20,782	72,090	92,872	134,517	
118,567	297	13,820	37,272	51,389	6,382	22,137	28,519	41,307	
1,368,608	3,433	159,521	430,231	593,185	73,662	255,525	329,187	476,804	
25,753	65	3,002	8,096	11,163	1,386	4,808	6,194	8,972	
68,932	173	8,035	21,669	29,877	3,710	12,870	16,580	24,015	
769,811	1,931	89,727	241,995	333,653	41,433	143,727	185,160	268,191	
91,660	230	10,684	28,814	39,728	4,933	17,113	22,046	31,933	
18,649	47	2,174	5,863	8,084	1,004	3,482	4,486	6,497	
52,163	131	6,080	16,398	22,609	2,808	9,739	12,547	18,173	
18,300	46	2,133	5,753	7,932	985	3,417	4,402	6,375	
349,697	877	40,760	109,930	151,567	18,822	65,290	84,112	121,830	
4,500	11	525	1,415	1,951	242	840	1,082	1,568	
1,888,512	4,737	220,119	593,667	818,523	101,645	352,594	454,239	657,931	
3,116,547	7,818	363,256	979,708	1,350,782	167,741	581,873	749,614	1,085,762	
1,365,398	3,425	159,147	429,222	591,794	73,489	254,926	328,415	475,685	
2,215,386	5,557	258,219	696,422	960,198	119,238	413,622	532,860	771,810	
52,572	132	6,128	16,526	22,786	2,830	9,815	12,645	18,315	
8,507,820	21,342	991,647	2,674,493	3,687,482	457,914	1,588,448	2,046,362	2,964,006	
91,900	231	10,712	28,889	39,832	4,946	17,158	22,104	32,017	

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, 2020

Employer ID #	Employer Name	2020 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%)
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	456,074	0.061304%	4,276,424	7,130,576
96301	CITY OF DECORAH	248,296	0.033375%	2,328,168	3,882,024
96304	CITY OF FORT ATKINSON	8,162	0.001097%	76,530	127,607
96305	CITY OF SPILLVILLE	9,795	0.001317%	91,839	153,134
96306	CITY OF OSSIAN	18,136	0.002438%	170,049	283,543
96307	CITY OF RIDGEWAY	7,380	0.000992%	69,204	115,392
96308	CITY OF CALMAR	21,688	0.002915%	203,357	339,081
96310	CITY OF CASTALIA	1,569	0.000211%	14,713	24,533
96315	LOW RENT HOUSING AGENCY OF DECORAH	1,466	0.000197%	13,746	22,921
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,141,531	0.153441%	10,703,681	17,847,484
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	403,974	0.054301%	3,787,904	6,316,010
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,014,140	0.136318%	9,509,183	15,855,759
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	459,641	0.061784%	4,309,870	7,186,345
97201	WOODBURY COUNTY	1,432,452	0.192546%	13,431,529	22,395,941
97203	WOODBURY COUNTY AGRI EXTEN DIST	29,677	0.003989%	278,267	463,986
97209	WOODBURY CO SOIL & WATER CONS DIST	2,654	0.000357%	24,888	41,498
97301	CITY OF SIOUX CITY	2,836,159	0.381228%	26,593,521	44,342,453
97302	CITY OF CORRECTIONVILLE	15,974	0.002147%	149,784	249,752
97303	CITY OF DANBURY	7,360	0.000989%	69,013	115,073
97304	CITY OF ANTHON	22,634	0.003042%	212,227	353,870
97305	CITY OF PIERSON	6,675	0.000897%	62,586	104,357
97306	CITY OF SERGEANT BLUFF	127,578	0.017149%	1,196,247	1,994,641
97307	CITY OF LAWTON	13,631	0.001832%	127,812	213,116
97308	CITY OF MOVILLE	22,096	0.002970%	207,189	345,471
97309	CITY OF SLOAN	16,132	0.002168%	151,264	252,220
97310	CITY OF SALIX	6,133	0.000824%	57,511	95,895
97311	CITY OF OTO	2,106	0.000283%	19,748	32,928
97312	CITY OF SMITHLAND	5,339	0.000718%	50,058	83,468
97314	CITY OF CUSHING	4,054	0.000545%	38,010	63,379
97315	CITY OF HORNICK	5,269	0.000708%	49,410	82,387
97316	SLOAN PUBLIC LIBRARY	3,342	0.000449%	31,339	52,256
97317	CITY OF BRONSON	4,490	0.000604%	42,104	70,206
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	9,709,306	1.305096%	91,040,257	151,801,943
97569	LAWTON BRONSON COMM SCH DIST	416,181	0.055942%	3,902,364	6,506,863
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,187,534	0.159625%	11,135,027	18,566,717
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	376,267	0.050577%	3,528,108	5,882,822
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	421,228	0.056620%	3,949,686	6,585,768
97581	RIVER VALLEY COMM SCH DIST	292,622	0.039333%	2,743,795	4,575,047
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	748,732	0.100642%	7,020,559	11,706,190
97602	NORTHWEST AREA EDUCATION AGENCY	1,629,210	0.218994%	15,276,442	25,472,177
98201	WORTH COUNTY	273,085	0.036707%	2,560,608	4,269,598

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			Total Proportionate Share of Allocable Plan Pension Expense
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	
1,883,261	4,724	219,507	592,016	816,247	101,362	351,613	452,975	656,102
1,025,284	2,572	119,504	322,305	444,381	55,184	191,425	246,609	357,195
33,702	85	3,928	10,595	14,608	1,814	6,292	8,106	11,741
40,444	101	4,714	12,714	17,529	2,177	7,551	9,728	14,090
74,887	188	8,729	23,541	32,458	4,031	13,982	18,013	26,090
30,476	76	3,552	9,580	13,208	1,640	5,690	7,330	10,617
89,555	225	10,438	28,152	38,815	4,820	16,720	21,540	31,200
6,480	16	755	2,037	2,808	349	1,210	1,559	2,257
6,054	15	706	1,903	2,624	326	1,130	1,456	2,109
4,713,711	11,825	549,416	1,481,788	2,043,029	253,705	880,071	1,133,776	1,642,191
1,668,125	4,185	194,432	524,387	723,004	89,783	311,446	401,229	581,152
4,187,675	10,505	488,103	1,316,425	1,815,033	225,392	781,858	1,007,250	1,458,928
1,897,990	4,761	221,224	596,646	822,631	102,155	354,363	456,518	661,233
5,915,006	14,838	689,436	1,859,424	2,563,698	318,361	1,104,358	1,422,719	2,060,706
122,544	307	14,283	38,522	53,112	6,596	22,879	29,475	42,693
10,960	27	1,277	3,445	4,749	590	2,046	2,636	3,818
11,711,314	29,378	1,365,037	3,681,533	5,075,948	630,334	2,186,555	2,816,889	4,080,059
65,962	165	7,688	20,736	28,589	3,550	12,315	15,865	22,980
30,392	76	3,542	9,554	13,172	1,636	5,674	7,310	10,588
93,461	234	10,894	29,380	40,508	5,030	17,450	22,480	32,560
27,562	69	3,213	8,664	11,946	1,483	5,146	6,629	9,602
526,806	1,322	61,403	165,605	228,330	28,354	98,357	126,711	183,532
56,286	141	6,561	17,694	24,396	3,029	10,509	13,538	19,609
91,243	229	10,635	28,683	39,547	4,911	17,035	21,946	31,788
66,614	167	7,764	20,941	28,872	3,585	12,437	16,022	23,207
25,327	64	2,952	7,962	10,978	1,363	4,729	6,092	8,824
8,697	22	1,014	2,734	3,770	468	1,624	2,092	3,030
22,045	55	2,569	6,930	9,554	1,187	4,116	5,303	7,680
16,739	42	1,951	5,262	7,255	901	3,125	4,026	5,832
21,759	55	2,536	6,840	9,431	1,171	4,063	5,234	7,581
13,801	35	1,609	4,339	5,983	743	2,577	3,320	4,808
18,542	47	2,161	5,829	8,037	998	3,462	4,460	6,460
40,092,509	100,573	4,673,067	12,603,359	17,376,999	2,157,886	7,485,451	9,643,337	13,967,672
1,718,532	4,311	200,307	540,232	744,850	92,496	320,858	413,354	598,713
4,903,668	12,301	571,557	1,541,502	2,125,360	263,929	915,537	1,179,466	1,708,369
1,553,716	3,898	181,097	488,421	673,416	83,625	290,086	373,711	541,293
1,739,371	4,363	202,736	546,784	753,883	93,618	324,748	418,366	605,973
1,208,319	3,031	140,838	379,843	523,712	65,035	225,599	290,634	420,961
3,091,729	7,756	360,363	971,907	1,340,026	166,405	577,240	743,645	1,077,115
6,727,473	16,876	784,135	2,114,828	2,915,839	362,091	1,256,049	1,618,140	2,343,758
1,127,646	2,829	131,435	354,484	488,748	60,693	210,537	271,230	392,856

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, 2020

Employer ID #	Employer Name	2020 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%)
98203	WORTH CO AGR EXT DIST	12,232	0.001644%	114,694	191,243
98301	CITY OF GRAFTON	6,621	0.000890%	62,080	103,513
98302	CITY OF MANLY	21,078	0.002833%	197,640	329,547
98303	CITY OF NORTHWOOD	45,599	0.006129%	427,561	712,922
98304	CITY OF KENSETT	5,601	0.000753%	52,522	87,575
98305	CITY OF HANLONTOWN	2,993	0.000402%	28,069	46,802
98307	CITY OF FERTILE	7,214	0.000970%	67,642	112,787
98308	CITY OF JOICE	1,534	0.000206%	14,388	23,991
98312	JOICE PUBLIC LIBRARY	1,509	0.000203%	14,151	23,596
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	365,003	0.049063%	3,422,482	5,706,701
99201	WRIGHT COUNTY	459,042	0.061703%	4,304,249	7,176,971
99203	WRIGHT COUNTY AGRI EXTENSION DIST	10,404	0.001398%	97,553	162,661
99301	CITY OF CLARION	66,861	0.008987%	626,931	1,045,354
99302	CITY OF EAGLE GROVE	89,995	0.012097%	843,848	1,407,045
99304	CITY OF BELMOND	36,636	0.004925%	343,524	572,798
99305	CITY OF GOLDFIELD	11,128	0.001496%	104,344	173,986
99307	CITY OF DOWS	9,617	0.001293%	90,173	150,356
99308	BELMOND PUBLIC LIBRARY	7,499	0.001008%	70,314	117,242
99309	CITY OF ROWAN	1,760	0.000237%	16,499	27,511
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,980,448	0.266206%	18,569,861	30,963,675
99312	IOWA SPECIALTY HOSPITAL-BELMOND	1,056,768	0.142048%	9,908,884	16,522,228
99314	TOWN OF GALT	707	0.000095%	6,630	11,055
99315	CITY OF WOOLSTOCK	2,974	0.000400%	27,887	46,498
99317	ROWAN PUBLIC LIBRARY	2,153	0.000289%	20,185	33,657
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	508,564	0.068360%	4,768,603	7,951,244
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	663,289	0.089157%	6,219,397	10,370,319
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	18,457	0.002481%	173,061	288,564
Total for all entities		\$ 743,953,230	100.000000%	\$ 6,975,749,814	11,631,474,111

* - 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			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	(Excluding Employer Specific Amounts) *				(Excluding Employer Specific Amounts) *			
	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
50,509	127	5,887	15,878	21,892	2,719	9,430	12,149	17,597
27,339	69	3,187	8,594	11,850	1,471	5,104	6,575	9,525
87,037	218	10,145	27,361	37,724	4,685	16,250	20,935	30,322
188,290	472	21,947	59,190	81,609	10,134	35,155	45,289	65,598
23,130	58	2,696	7,271	10,025	1,245	4,318	5,563	8,058
12,361	31	1,441	3,886	5,358	665	2,308	2,973	4,306
29,788	75	3,472	9,364	12,911	1,603	5,562	7,165	10,378
6,336	16	739	1,992	2,747	341	1,183	1,524	2,207
6,232	16	726	1,959	2,701	335	1,164	1,499	2,171
1,507,200	3,781	175,675	473,799	653,255	81,122	281,401	362,523	525,088
1,895,515	4,755	220,936	595,868	821,559	102,022	353,901	455,923	660,371
42,960	108	5,007	13,505	18,620	2,312	8,021	10,333	14,967
276,089	693	32,180	86,791	119,664	14,860	51,547	66,407	96,186
371,616	932	43,314	116,820	161,066	20,001	69,382	89,383	129,466
151,282	379	17,633	47,557	65,569	8,142	28,245	36,387	52,705
45,951	115	5,356	14,445	19,916	2,473	8,579	11,052	16,009
39,711	100	4,629	12,483	17,212	2,137	7,414	9,551	13,835
30,965	78	3,609	9,734	13,421	1,667	5,781	7,448	10,788
7,266	18	847	2,284	3,149	391	1,357	1,748	2,531
8,177,836	20,514	953,185	2,570,760	3,544,459	440,153	1,526,839	1,966,992	2,849,044
4,363,696	10,947	508,620	1,371,758	1,891,325	234,866	814,722	1,049,588	1,520,251
2,920	7	340	918	1,265	157	545	702	1,017
12,281	31	1,431	3,861	5,323	661	2,293	2,954	4,278
8,889	22	1,036	2,794	3,852	478	1,660	2,138	3,097
2,100,008	5,268	244,771	660,152	910,191	113,028	392,081	505,109	731,614
2,738,912	6,871	319,240	860,996	1,187,107	147,416	511,367	658,783	954,199
76,213	191	8,883	23,958	33,032	4,102	14,229	18,331	26,551
3,071,996,126	7,706,226	358,062,956	965,703,418	1,331,472,600	165,343,059	573,555,423	738,898,482	1,070,240,637

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
01201	ADAIR COUNTY	\$ 36,923	0.318066%	\$ 51,850	355,896	(202,967)
02201	ADAMS COUNTY	44,721	0.385237%	62,800	431,057	(245,832)
03201	ALLAMAKEE COUNTY	64,571	0.556229%	90,675	622,386	(354,946)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	51,344	0.442288%	72,101	494,893	(282,237)
05201	AUDUBON COUNTY	32,061	0.276184%	45,023	309,033	(176,241)
06201	BENTON COUNTY	91,094	0.784712%	127,922	878,045	(500,748)
07201	BLACK HAWK COUNTY	495,068	4.264655%	695,212	4,771,888	(2,721,404)
08201	BOONE COUNTY	83,996	0.723565%	117,954	809,625	(461,728)
09201	BREMER COUNTY	97,053	0.836038%	136,289	935,476	(533,501)
10201	BUCHANAN COUNTY	78,007	0.671977%	109,544	751,901	(428,808)
11201	BUENA VISTA COUNTY	94,928	0.817739%	133,306	915,000	(521,824)
12201	BUTLER COUNTY	71,080	0.612298%	99,815	685,124	(390,726)
13201	CALHOUN COUNTY	44,824	0.386126%	62,945	432,051	(246,398)
14201	CARROLL COUNTY	58,313	0.502325%	81,888	562,071	(320,549)
15201	CASS COUNTY	58,138	0.500814%	81,641	560,381	(319,585)
16201	CEDAR COUNTY	94,389	0.813091%	132,548	909,799	(518,858)
17201	CERRO GORDO COUNTY	133,363	1.148829%	187,279	1,285,469	(733,102)
18201	CHEROKEE COUNTY	47,032	0.405143%	66,045	453,330	(258,534)
19201	CHICKASAW COUNTY	62,583	0.539106%	87,884	603,226	(344,019)
20201	CLARKE COUNTY	40,203	0.346323%	56,457	387,514	(220,999)
21201	CLAY COUNTY	77,356	0.666365%	108,629	745,621	(425,227)
22201	CLAYTON COUNTY	84,508	0.727974%	118,672	814,559	(464,542)
23201	CLINTON COUNTY	175,330	1.510342%	246,212	1,689,980	(963,794)
24201	CRAWFORD COUNTY	67,090	0.577927%	94,212	646,665	(368,793)
25201	DALLAS COUNTY	203,103	1.749585%	285,212	1,957,679	(1,116,463)
26201	DAVIS COUNTY	36,411	0.313656%	51,131	350,962	(200,154)
27201	DECATUR COUNTY	34,058	0.293386%	47,827	328,281	(187,219)
28201	DELAWARE COUNTY	95,221	0.820260%	133,717	917,821	(523,432)
29201	DES MOINES COUNTY	135,327	1.165742%	190,036	1,304,393	(743,895)
30201	DICKINSON COUNTY	66,454	0.572450%	93,319	640,537	(365,298)
31201	DUBUQUE COUNTY	576,878	4.969384%	810,095	5,560,437	(3,171,113)
32201	EMMET COUNTY	48,315	0.416203%	67,848	465,705	(265,591)
33201	FAYETTE COUNTY	80,625	0.694523%	113,219	777,129	(443,196)
34201	FLOYD COUNTY	75,405	0.649558%	105,889	726,815	(414,502)
35201	FRANKLIN COUNTY	41,618	0.358511%	58,443	401,152	(228,777)
36201	FREMONT COUNTY	47,821	0.411940%	67,153	460,935	(262,871)
37201	GREENE COUNTY	44,872	0.386537%	63,012	432,511	(246,661)
38201	GRUNDY COUNTY	74,623	0.642821%	104,791	719,277	(410,203)
39201	GUTHRIE COUNTY	58,974	0.508020%	82,816	568,444	(324,183)
40201	HAMILTON COUNTY	69,298	0.596948%	97,313	667,948	(380,930)
41201	HANCOCK COUNTY	56,970	0.490755%	80,002	549,125	(313,165)
42201	HARDIN COUNTY	65,579	0.564916%	92,091	632,106	(360,490)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,621	21,238	72,676	96,535	5,724	37,477	41,630	84,831	34,742
3,175	25,723	88,024	116,922	6,933	45,392	50,422	102,747	42,079
4,584	37,140	127,094	168,818	10,010	65,539	72,802	148,351	60,756
3,645	29,532	101,060	134,237	7,960	52,114	57,889	117,963	48,311
2,276	18,441	63,106	83,823	4,970	32,542	36,148	73,660	30,167
6,467	52,396	179,301	238,164	14,122	92,461	102,708	209,291	85,714
35,145	284,755	974,444	1,294,344	76,750	502,493	558,182	1,137,425	465,825
5,963	48,313	165,330	219,606	13,022	85,256	94,704	192,982	79,034
6,890	55,823	191,029	253,742	15,046	98,508	109,425	222,979	91,320
5,538	44,869	153,542	203,949	12,093	79,177	87,952	179,222	73,399
6,739	54,601	186,848	248,188	14,717	96,352	107,030	218,099	89,321
5,046	40,884	139,906	185,836	11,019	72,145	80,141	163,305	66,881
3,182	25,782	88,227	117,191	6,949	45,496	50,538	102,983	42,176
4,140	33,541	114,778	152,459	9,040	59,188	65,747	133,975	54,869
4,127	33,440	114,433	152,000	9,013	59,010	65,549	133,572	54,704
6,701	54,291	185,786	246,778	14,633	95,804	106,422	216,859	88,813
9,468	76,708	262,500	348,676	20,675	135,363	150,365	306,403	125,486
3,339	27,052	92,572	122,963	7,291	47,737	53,027	108,055	44,253
4,443	35,997	123,182	163,622	9,702	63,521	70,561	143,784	58,886
2,854	23,124	79,132	105,110	6,233	40,806	45,329	92,368	37,829
5,492	44,494	152,260	202,246	11,992	78,516	87,218	177,726	72,787
5,999	48,608	166,337	220,944	13,101	85,775	95,281	194,157	79,516
12,447	100,847	345,103	458,397	27,181	177,960	197,682	402,823	164,974
4,763	38,589	132,052	175,404	10,401	68,096	75,642	154,139	63,127
14,418	116,821	399,768	531,007	31,487	206,149	228,996	466,632	191,106
2,585	20,943	71,668	95,196	5,645	36,957	41,053	83,655	34,260
2,418	19,590	67,037	89,045	5,280	34,569	38,400	78,249	32,046
6,760	54,770	187,424	248,954	14,762	96,649	107,360	218,771	89,596
9,607	77,838	266,364	353,809	20,980	137,356	152,579	310,915	127,333
4,718	38,223	130,801	173,742	10,302	67,450	74,926	152,678	62,528
40,952	331,810	1,135,470	1,508,232	89,434	585,529	650,421	1,325,384	542,802
3,430	27,790	95,099	126,319	7,490	49,040	54,475	111,005	45,462
5,724	46,374	158,694	210,792	12,499	81,834	90,903	185,236	75,862
5,353	43,372	148,420	197,145	11,690	76,536	85,018	173,244	70,951
2,955	23,938	81,917	108,810	6,452	42,242	46,924	95,618	39,160
3,395	27,506	94,125	125,026	7,414	48,538	53,917	109,869	44,996
3,185	25,809	88,321	117,315	6,956	45,545	50,592	103,093	42,221
5,298	42,922	146,880	195,100	11,569	75,742	84,136	171,447	70,215
4,187	33,921	116,079	154,187	9,143	59,859	66,493	135,495	55,491
4,919	39,859	136,399	181,177	10,743	70,337	78,132	159,212	65,204
4,044	32,768	112,134	148,946	8,832	57,824	64,233	130,889	53,605
4,655	37,720	129,079	171,454	10,167	66,563	73,939	150,669	61,705

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
43201	HARRISON COUNTY	61,889	0.533131%	86,910	596,541	(340,207)
44201	HENRY COUNTY	77,425	0.666962%	108,726	746,289	(425,608)
45201	HOWARD COUNTY	56,401	0.485851%	79,202	543,637	(310,036)
46201	HUMBOLDT COUNTY	59,893	0.515939%	84,107	577,304	(329,236)
47201	IDA COUNTY	50,129	0.431822%	70,394	483,183	(275,559)
48201	IOWA COUNTY	75,564	0.650925%	106,112	728,345	(415,375)
49201	JACKSON COUNTY	69,216	0.596242%	97,198	667,158	(380,480)
50201	JASPER COUNTY	120,210	1.035520%	168,808	1,158,684	(660,796)
51201	JEFFERSON COUNTY	70,982	0.611456%	99,678	684,182	(390,189)
52201	JOHNSON COUNTY	545,892	4.702460%	766,582	5,261,765	(3,000,780)
53201	JONES COUNTY	69,282	0.596818%	97,292	667,803	(380,847)
54201	KEOKUK COUNTY	33,435	0.288021%	46,952	322,278	(183,795)
55201	KOSSUTH COUNTY	61,140	0.526679%	85,858	589,321	(336,089)
56201	LEE COUNTY	107,420	0.925345%	150,847	1,035,405	(590,490)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,061,249	9.141893%	1,490,286	10,229,219	(5,833,716)
58201	LOUISA COUNTY	64,541	0.555970%	90,633	622,096	(354,781)
59201	LUCAS COUNTY	27,605	0.237798%	38,765	266,081	(151,746)
60201	LYON COUNTY	81,214	0.699601%	114,047	782,811	(446,437)
61201	MADISON COUNTY	43,953	0.378625%	61,722	423,658	(241,612)
62201	MAHASKA COUNTY	59,606	0.513466%	83,704	574,537	(327,658)
63201	MARION COUNTY	111,690	0.962128%	156,843	1,076,562	(613,963)
64201	MARSHALL COUNTY	132,134	1.138240%	185,553	1,273,621	(726,345)
65201	MILLS COUNTY	70,404	0.606482%	98,867	678,616	(387,014)
66207	MITCHELL COUNTY SHERIFF'S DEPT	51,326	0.442140%	72,076	494,728	(282,143)
67201	MONONA COUNTY	47,280	0.407285%	66,394	455,727	(259,901)
68201	MONROE COUNTY	29,209	0.251612%	41,017	281,538	(160,561)
69201	MONTGOMERY COUNTY	53,653	0.462181%	75,343	517,152	(294,931)
70201	MUSCATINE COUNTY	161,566	1.391778%	226,884	1,557,314	(888,135)
71201	O'BRIEN COUNTY	64,072	0.551931%	89,974	617,577	(352,204)
72201	OSCEOLA COUNTY	54,387	0.468502%	76,374	524,225	(298,965)
73201	PAGE COUNTY	55,085	0.474520%	77,355	530,959	(302,805)
74201	PALO ALTO COUNTY	50,428	0.434398%	70,814	486,065	(277,203)
75201	PLYMOUTH COUNTY	88,361	0.761164%	124,083	851,696	(485,721)
76201	POCAHONTAS COUNTY	45,255	0.389842%	63,551	436,209	(248,770)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,223,400	10.538704%	1,717,990	11,792,166	(6,725,063)
78201	POTTAWATTAMIE COUNTY	389,086	3.351690%	546,383	3,750,336	(2,138,814)
79201	POWESHIEK COUNTY	80,768	0.695754%	113,420	778,506	(443,981)
80201	RINGGOLD COUNTY	35,576	0.306464%	49,959	342,915	(195,564)
81201	SAC COUNTY	59,355	0.511302%	83,351	572,116	(326,277)
82201	SCOTT COUNTY	364,739	3.141960%	512,194	3,515,661	(2,004,979)
83201	SHELBY COUNTY	56,901	0.490157%	79,904	548,456	(312,784)
84201	SIOUX COUNTY	102,892	0.886336%	144,488	991,756	(565,597)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
4,394	35,598	121,817	161,809	9,595	62,817	69,779	142,191	58,234
5,496	44,534	152,396	202,426	12,003	78,586	87,296	177,885	72,852
4,004	32,441	111,014	147,459	8,744	57,247	63,591	129,582	53,069
4,252	34,450	117,889	156,591	9,285	60,792	67,529	137,606	56,356
3,559	28,833	98,668	131,060	7,771	50,881	56,519	115,171	47,168
5,364	43,463	148,732	197,559	11,715	76,697	85,197	173,609	71,100
4,914	39,812	136,237	180,963	10,730	70,254	78,040	159,024	65,127
8,534	69,143	236,609	314,286	18,636	122,013	135,535	276,184	113,109
5,039	40,828	139,714	185,581	11,004	72,046	80,031	163,081	66,789
38,753	313,988	1,074,480	1,427,221	84,630	554,078	615,484	1,254,192	513,646
4,918	39,850	136,369	181,137	10,741	70,321	78,115	159,177	65,190
2,374	19,231	65,811	87,416	5,183	33,937	37,698	76,818	31,460
4,340	35,167	120,343	159,850	9,479	62,057	68,935	140,471	57,529
7,626	61,786	211,435	280,847	16,653	109,031	121,114	246,798	101,075
75,338	610,412	2,088,861	2,774,611	164,526	1,077,165	1,196,543	2,438,234	998,561
4,582	37,123	127,035	168,740	10,006	65,508	72,768	148,282	60,728
1,960	15,878	54,335	72,173	4,280	28,019	31,124	63,423	25,974
5,765	46,713	159,854	212,332	12,591	82,432	91,568	186,591	76,417
3,120	25,281	86,513	114,914	6,814	44,612	49,557	100,983	41,357
4,231	34,285	117,323	155,839	9,241	60,500	67,205	136,946	56,085
7,929	64,242	219,840	292,011	17,315	113,365	125,929	256,609	105,093
9,380	76,001	260,080	345,461	20,485	134,116	148,979	303,580	124,329
4,998	40,495	138,577	184,070	10,915	71,460	79,380	161,755	66,246
3,644	29,522	101,026	134,192	7,957	52,096	57,870	117,923	48,295
3,356	27,195	93,062	123,613	7,330	47,989	53,308	108,627	44,487
2,074	16,800	57,492	76,366	4,528	29,647	32,932	67,107	27,483
3,809	30,860	105,605	140,274	8,318	54,458	60,493	123,269	50,484
11,470	92,930	318,012	422,412	25,048	163,990	182,164	371,202	152,023
4,548	36,853	126,113	167,514	9,933	65,033	72,240	147,206	60,287
3,861	31,282	107,049	142,192	8,432	55,202	61,320	124,954	51,174
3,911	31,684	108,425	144,020	8,540	55,911	62,108	126,559	51,831
3,580	29,005	99,257	131,842	7,818	51,184	56,856	115,858	47,449
6,273	50,824	173,921	231,018	13,699	89,686	99,625	203,010	83,141
3,213	26,030	89,076	118,319	7,016	45,934	51,025	103,975	42,582
86,849	703,678	2,408,023	3,198,550	189,665	1,241,748	1,379,365	2,810,778	1,151,134
27,621	223,796	765,838	1,017,255	60,320	394,921	438,688	893,929	366,103
5,734	46,456	158,975	211,165	12,521	81,979	91,064	185,564	75,997
2,526	20,463	70,025	93,014	5,515	36,110	40,112	81,737	33,475
4,214	34,140	116,829	155,183	9,202	60,245	66,922	136,369	55,849
25,893	209,792	717,916	953,601	56,545	370,209	411,237	837,991	343,194
4,039	32,728	111,998	148,765	8,821	57,754	64,155	130,730	53,540
7,304	59,181	202,522	269,007	15,951	104,435	116,009	236,395	96,814

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
85201	STORY COUNTY	224,922	1.937538%	315,852	2,167,986	(1,236,401)
86201	TAMA COUNTY	75,823	0.653159%	106,476	730,845	(416,800)
87201	TAYLOR COUNTY	47,984	0.413345%	67,382	462,508	(263,768)
88201	UNION COUNTY	36,771	0.316756%	51,637	354,431	(202,131)
89201	VAN BUREN COUNTY	36,479	0.314243%	51,227	351,618	(200,528)
90201	WAPELLO COUNTY	80,402	0.692609%	112,907	774,987	(441,974)
91201	WARREN COUNTY	154,412	1.330147%	216,837	1,488,353	(848,806)
92201	WASHINGTON COUNTY	121,961	1.050607%	171,267	1,175,565	(670,424)
93201	WAYNE COUNTY	42,471	0.365854%	59,640	409,368	(233,462)
94201	WEBSTER COUNTY	107,209	0.923525%	150,550	1,033,368	(589,329)
95201	WINNEBAGO COUNTY	45,585	0.392684%	64,014	439,389	(250,583)
96201	WINNESHIEK COUNTY	79,256	0.682730%	111,297	763,933	(435,670)
97201	WOODBURY COUNTY	303,003	2.610153%	425,500	2,920,601	(1,665,616)
98201	WORTH COUNTY	71,646	0.617177%	100,611	690,584	(393,839)
99201	WRIGHT COUNTY	60,578	0.521836%	85,068	583,902	(332,999)
Total for all entities		\$ 11,608,639	100.000000%	\$ 16,301,722	111,893,883	(63,812,992)

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
15,967	129,371	442,714	588,052	34,870	228,295	253,596	516,761	211,636
5,383	43,612	149,242	198,237	11,755	76,960	85,489	174,204	71,344
3,406	27,599	94,446	125,451	7,439	48,703	54,101	110,243	45,149
2,610	21,150	72,377	96,137	5,701	37,323	41,459	84,483	34,599
2,590	20,982	71,802	95,374	5,655	37,026	41,130	83,811	34,324
5,708	46,246	158,256	210,210	12,465	81,608	90,653	184,726	75,653
10,962	88,815	303,929	403,706	23,938	156,728	174,097	354,763	145,291
8,658	70,150	240,057	318,865	18,908	123,790	137,509	280,207	114,757
3,015	24,428	83,595	111,038	6,584	43,108	47,885	97,577	39,962
7,611	61,665	211,019	280,295	16,621	108,817	120,876	246,314	100,876
3,236	26,220	89,726	119,182	7,067	46,269	51,397	104,733	42,893
5,626	45,587	155,999	207,212	12,287	80,444	89,360	182,091	74,574
21,510	174,282	596,402	792,194	46,975	307,547	341,631	696,153	285,105
5,086	41,210	141,021	187,317	11,107	72,720	80,780	164,607	67,414
4,300	34,843	119,236	158,379	9,391	61,487	68,301	139,179	57,000
824,104	6,677,095	22,849,318	30,350,517	1,799,686	11,782,737	13,088,564	26,670,987	10,922,925

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	\$ 511,250	1.349083%	\$ 440,933	3,601,402	(2,205,351)
00221	MAR-MAC UNIFIED POLICE DISTRICT	14,270	0.037655%	12,307	100,520	(61,554)
00313	POLK COUNTY RANGERS	1,698,236	4.481288%	1,464,660	11,962,884	(7,325,584)
00331	BATTLE CREEK COMMUNITY AMBULANCE	3,693	0.009745%	3,185	26,015	(15,931)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	137,805	0.363637%	118,851	970,737	(594,440)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	2,810	0.007416%	2,424	19,797	(12,123)
01201	ADAIR COUNTY	45,107	0.119028%	38,903	317,747	(194,576)
01204	ADAIR COUNTY HEALTH SYSTEM	27,632	0.072916%	23,832	194,651	(119,197)
01301	CITY OF FONTANELLE	2,448	0.006459%	2,111	17,242	(10,558)
01302	CITY OF GREENFIELD	13,832	0.036500%	11,929	97,436	(59,666)
01306	CITY OF ADAIR	7,451	0.019663%	6,427	52,490	(32,143)
02201	ADAMS COUNTY	32,270	0.085154%	27,831	227,319	(139,201)
03201	ALLAMAKEE COUNTY	51,594	0.136146%	44,498	363,443	(222,558)
03304	CITY OF LANSING	12,872	0.033967%	11,102	90,675	(55,526)
03306	CITY OF POSTVILLE	20,562	0.054258%	17,734	144,842	(88,696)
03312	VETERAN'S MEMORIAL HOSPITAL	48,661	0.128405%	41,968	342,781	(209,905)
03313	WAUKON POLICE DEPARTMENT	28,669	0.075652%	24,726	201,953	(123,668)
04201	APPANOOSE COUNTY	26,244	0.069253%	22,635	184,872	(113,208)
04301	CITY OF CENTERVILLE	38,742	0.102232%	33,413	272,909	(167,119)
05201	AUDUBON COUNTY	17,921	0.047290%	15,456	126,241	(77,305)
05302	CITY OF AUDUBON	21,766	0.057437%	18,773	153,330	(93,893)
06201	BENTON COUNTY	110,222	0.290852%	95,062	776,434	(475,457)
06301	CITY OF VINTON	55,825	0.147310%	48,147	393,247	(240,808)
06302	CITY OF BELLE PLAINE	24,511	0.064680%	21,140	172,664	(105,732)
06315	CITY OF URBANA	9,004	0.023760%	7,766	63,427	(38,840)
07001	UNIVERSITY OF NORTHERN IOWA	66,593	0.175726%	57,434	469,104	(287,260)
07201	BLACK HAWK COUNTY	151,534	0.399867%	130,692	1,067,453	(653,665)
07302	CITY OF CEDAR FALLS	243	0.000642%	210	1,713	(1,049)
07304	CITY OF GILBERTVILLE	4,420	0.011664%	3,812	31,137	(19,067)
07306	CITY OF DUNKERTON	1,482	0.003910%	1,278	10,436	(6,391)
07311	CITY OF LA PORTE CITY	20,347	0.053692%	17,548	143,331	(87,770)
07319	CITY OF EVANS DALE	7,698	0.020314%	6,639	54,229	(33,208)
07334	HUDSON POLICE DEPARTMENT	28,316	0.074720%	24,421	199,466	(122,145)
08201	BOONE COUNTY	51,326	0.135437%	44,266	361,553	(221,400)
08204	BOONE COUNTY HOSPITAL	72,614	0.191614%	62,627	511,518	(313,233)
08301	CITY OF BOONE	11,657	0.030761%	10,054	82,116	(50,285)
08302	CITY OF OGDEN	12,563	0.033151%	10,835	88,498	(54,193)
08303	CITY OF MADRID	21,122	0.055735%	18,216	148,786	(91,111)
09201	BREMER COUNTY	68,140	0.179808%	58,768	480,000	(293,933)
09302	CITY OF SUMNER	14,594	0.038510%	12,587	102,804	(62,953)
09303	CITY OF WAVERLY	1,580	0.004170%	1,363	11,133	(6,817)
09304	CITY OF TRIPOLI	4,998	0.013187%	4,310	35,204	(21,558)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
61,788	190,035	740,463	992,286	7,464	9,231	421,759	438,454	659,610
1,725	5,304	20,667	27,696	208	258	11,772	12,238	18,411
205,244	631,247	2,459,617	3,296,108	24,794	30,664	1,400,970	1,456,428	2,191,050
446	1,373	5,349	7,168	54	67	3,047	3,168	4,765
16,655	51,223	199,587	267,465	2,012	2,488	113,683	118,183	177,794
340	1,045	4,070	5,455	41	51	2,318	2,410	3,626
5,452	16,767	65,330	87,549	659	814	37,211	38,684	58,197
3,340	10,271	40,021	53,632	403	499	22,796	23,698	35,651
296	910	3,545	4,751	36	44	2,019	2,099	3,158
1,672	5,141	20,033	26,846	202	250	11,411	11,863	17,846
901	2,770	10,792	14,463	109	135	6,147	6,391	9,614
3,900	11,995	46,738	62,633	471	583	26,621	27,675	41,634
6,236	19,178	74,725	100,139	753	932	42,563	44,248	66,566
1,556	4,785	18,643	24,984	188	232	10,619	11,039	16,608
2,485	7,643	29,780	39,908	300	371	16,962	17,633	26,528
5,881	18,088	70,477	94,446	710	879	40,143	41,732	62,782
3,465	10,656	41,522	55,643	419	518	23,651	24,588	36,989
3,172	9,755	38,010	50,937	383	474	21,650	22,507	33,860
4,682	14,401	56,111	75,194	566	700	31,960	33,226	49,984
2,166	6,661	25,956	34,783	262	324	14,784	15,370	23,122
2,631	8,091	31,525	42,247	318	393	17,956	18,667	28,083
13,321	40,970	159,638	213,929	1,609	1,990	90,928	94,527	142,207
6,747	20,750	80,853	108,350	815	1,008	46,053	47,876	72,025
2,962	9,111	35,500	47,573	358	443	20,221	21,022	31,624
1,088	3,347	13,041	17,476	131	163	7,428	7,722	11,617
8,048	24,753	96,450	129,251	972	1,202	54,937	57,111	85,918
18,314	56,326	219,473	294,113	2,212	2,736	125,009	129,957	195,508
29	90	352	471	4	4	201	209	314
534	1,643	6,402	8,579	65	80	3,646	3,791	5,703
179	551	2,146	2,876	22	27	1,222	1,271	1,911
2,459	7,563	29,469	39,491	297	367	16,785	17,449	26,252
930	2,861	11,150	14,941	112	139	6,351	6,602	9,932
3,422	10,525	41,011	54,958	413	511	23,359	24,283	36,533
6,203	19,078	74,337	99,618	749	927	42,341	44,017	66,220
8,776	26,991	105,170	140,937	1,060	1,311	59,904	62,275	93,687
1,409	4,333	16,883	22,625	170	210	9,617	9,997	15,040
1,518	4,670	18,196	24,384	183	227	10,364	10,774	16,209
2,553	7,851	30,591	40,995	308	381	17,424	18,113	27,251
8,235	25,328	98,690	132,253	995	1,230	56,213	58,438	87,914
1,764	5,425	21,137	28,326	213	264	12,039	12,516	18,829
191	587	2,289	3,067	23	29	1,304	1,356	2,039
604	1,858	7,238	9,700	73	90	4,123	4,286	6,448

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
09305	CITY OF JANESVILLE	9,419	0.024855%	8,124	66,352	(40,631)
09307	CITY OF READLYN	6,069	0.016016%	5,235	42,754	(26,181)
09318	WAVERLY HEALTH CENTER	91,627	0.241786%	79,025	645,451	(395,248)
09319	DENVER POLICE DEPARTMENT	19,918	0.052560%	17,179	140,311	(85,921)
10201	BUCHANAN COUNTY	55,839	0.147349%	48,159	393,350	(240,872)
10205	BUCHANAN COUNTY HEALTH CENTER	5,389	0.014222%	4,648	37,965	(23,248)
10301	CITY OF FAIRBANK	6,783	0.017900%	5,850	47,784	(29,261)
10302	CITY OF INDEPENDENCE	88,325	0.233070%	76,176	622,185	(381,001)
10303	CITY OF JESUP	18,285	0.048250%	15,770	128,805	(78,875)
10306	CITY OF LAMONT	155	0.000408%	133	1,089	(667)
11201	BUENA VISTA COUNTY	52,423	0.138334%	45,213	369,285	(226,135)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	87,202	0.230107%	75,208	614,276	(376,158)
11301	CITY OF SIOUX RAPIDS	4,650	0.012271%	4,011	32,759	(20,060)
11302	CITY OF NEWELL	4,684	0.012360%	4,040	32,995	(20,205)
11303	CITY OF MARATHON	7	0.000018%	6	49	(30)
11307	CITY OF STORM LAKE	7,367	0.019439%	6,354	51,894	(31,778)
12201	BUTLER COUNTY	31,903	0.084185%	27,515	224,733	(137,617)
12302	CITY OF PARKERSBURG	11,565	0.030517%	9,974	81,466	(49,886)
12305	CITY OF CLARKSVILLE	8,859	0.023377%	7,641	62,406	(38,215)
12310	CITY OF APLINGTON	9,966	0.026299%	8,596	70,207	(42,992)
12321	CITY OF BRISTOW	104	0.000275%	90	733	(449)
13201	CALHOUN COUNTY	56,065	0.147943%	48,354	394,937	(241,843)
13301	CITY OF ROCKWELL CITY	21,361	0.056367%	18,423	150,472	(92,143)
13303	CITY OF LAKE CITY	18,716	0.049389%	16,142	131,844	(80,736)
13307	CITY OF POMEROY	3,840	0.010134%	3,312	27,053	(16,566)
13309	CITY OF FARNHAMVILLE	647	0.001706%	558	4,555	(2,790)
13323	MANSON POLICE DEPT	19,251	0.050800%	16,603	135,612	(83,043)
14201	CARROLL COUNTY	127,196	0.335644%	109,702	896,009	(548,679)
14302	CITY OF CARROLL	2,399	0.006330%	2,069	16,897	(10,347)
14308	CITY OF MANNING	20,470	0.054015%	17,654	144,195	(88,299)
14309	CITY OF COON RAPIDS	12,113	0.031964%	10,447	85,330	(52,253)
14312	CITY OF ARCADIA	40	0.000105%	34	279	(171)
15201	CASS COUNTY	25,124	0.066296%	21,668	176,978	(108,374)
15302	CITY OF ATLANTIC	90,452	0.238684%	78,011	637,171	(390,178)
15305	CITY OF ANITA	59	0.000157%	51	419	(256)
16201	CEDAR COUNTY	81,086	0.213970%	69,934	571,197	(349,778)
16302	CITY OF STANWOOD	205	0.000541%	177	1,445	(885)
16303	CITY OF TIPTON	50,059	0.132095%	43,174	352,630	(215,936)
16304	CITY OF WEST BRANCH	28,498	0.075199%	24,578	200,746	(122,928)
16305	CITY OF DURANT	22,509	0.059397%	19,413	158,560	(97,096)
16306	CITY OF MECHANICSVILLE	1,785	0.004709%	1,539	12,572	(7,698)
16307	CITY OF CLARENCE	8,923	0.023545%	7,695	62,854	(38,489)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,138	3,501	13,642	18,281	138	170	7,770	8,078	12,153
734	2,256	8,790	11,780	89	110	5,007	5,206	7,831
11,074	34,059	132,707	177,840	1,338	1,654	75,589	78,581	118,217
2,407	7,404	28,849	38,660	291	360	16,432	17,083	25,699
6,749	20,756	80,874	108,379	815	1,008	46,065	47,888	72,044
651	2,003	7,806	10,460	79	97	4,446	4,622	6,953
820	2,521	9,825	13,166	99	122	5,596	5,817	8,752
10,675	32,831	127,924	171,430	1,289	1,595	72,864	75,748	113,956
2,210	6,797	26,483	35,490	267	330	15,084	15,681	23,591
19	57	224	300	2	3	128	133	199
6,336	19,486	75,926	101,748	765	947	43,247	44,959	67,636
10,539	32,414	126,298	169,251	1,273	1,575	71,938	74,786	112,507
562	1,729	6,735	9,026	68	84	3,836	3,988	6,000
566	1,741	6,784	9,091	68	85	3,864	4,017	6,043
1	3	10	14	-	-	6	6	9
890	2,738	10,670	14,298	108	133	6,077	6,318	9,505
3,856	11,858	46,206	61,920	466	576	26,318	27,360	41,161
1,398	4,299	16,750	22,447	169	209	9,540	9,918	14,921
1,071	3,293	12,831	17,195	129	160	7,308	7,597	11,430
1,205	3,705	14,435	19,345	146	180	8,222	8,548	12,859
13	39	151	203	2	2	86	90	134
6,776	20,840	81,201	108,817	819	1,012	46,251	48,082	72,334
2,582	7,940	30,938	41,460	312	386	17,622	18,320	27,560
2,262	6,957	27,108	36,327	273	338	15,440	16,051	24,148
464	1,428	5,562	7,454	56	69	3,168	3,293	4,955
78	240	937	1,255	9	12	533	554	834
2,327	7,156	27,882	37,365	281	348	15,881	16,510	24,838
15,373	47,280	184,223	246,876	1,857	2,297	104,931	109,085	164,108
290	892	3,474	4,656	35	43	1,979	2,057	3,095
2,474	7,609	29,647	39,730	299	370	16,887	17,556	26,410
1,464	4,503	17,544	23,511	177	219	9,993	10,389	15,629
5	15	57	77	1	1	33	35	51
3,036	9,339	36,387	48,762	367	454	20,726	21,547	32,414
10,932	33,622	131,005	175,559	1,321	1,633	74,619	77,573	116,700
7	22	86	115	1	1	49	51	77
9,800	30,140	117,440	157,380	1,184	1,464	66,893	69,541	104,617
25	76	297	398	3	4	169	176	265
6,050	18,607	72,502	97,159	731	904	41,296	42,931	64,586
3,444	10,593	41,274	55,311	416	515	23,509	24,440	36,767
2,720	8,367	32,601	43,688	329	406	18,569	19,304	29,041
216	663	2,585	3,464	26	32	1,472	1,530	2,303
1,078	3,317	12,923	17,318	130	161	7,361	7,652	11,512

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
17201	CERRO GORDO COUNTY	144,975	0.382559%	125,035	1,021,247	(625,370)
17303	CITY OF CLEAR LAKE	150,719	0.397717%	129,989	1,061,713	(650,150)
17308	CITY OF ROCKWELL	4,985	0.013153%	4,299	35,113	(21,502)
18201	CHEROKEE COUNTY	22,242	0.058692%	19,183	156,679	(95,944)
18302	CITY OF CHEROKEE	56,712	0.149651%	48,912	399,497	(244,636)
18306	CITY OF MARCUS	4,888	0.012899%	4,216	34,435	(21,087)
18309	CITY OF AURELIA	5,218	0.013770%	4,501	36,761	(22,511)
19201	CHICKASAW COUNTY	45,843	0.120971%	39,538	322,934	(197,752)
19303	CITY OF NASHUA	4,590	0.012113%	3,959	32,335	(19,801)
19304	CITY OF NEW HAMPTON	32,022	0.084500%	27,618	225,574	(138,132)
20201	CLARKE COUNTY	53,706	0.141719%	46,319	378,323	(231,669)
20204	CLARKE COUNTY HOSPITAL	47,473	0.125273%	40,944	334,417	(204,784)
20301	CITY OF OSCEOLA	65,807	0.173652%	56,756	463,566	(283,869)
21201	CLAY COUNTY	61,245	0.161613%	52,822	431,430	(264,190)
21302	SPENCER HOSPITAL	48,101	0.126929%	41,485	338,838	(207,491)
21303	CITY OF SPENCER	2,330	0.006148%	2,009	16,412	(10,050)
22201	CLAYTON COUNTY	73,057	0.192782%	63,009	514,634	(315,141)
22302	CITY OF GUTTENBERG	21,102	0.055685%	18,200	148,652	(91,028)
22303	CITY OF STRAWBERRY POINT	16,159	0.042641%	13,937	113,830	(69,705)
22306	CITY OF ELKADER	14,986	0.039544%	12,925	105,564	(64,643)
22308	CITY OF MONONA	10,959	0.028920%	9,452	77,202	(47,275)
22311	CITY OF GARNAVILLO	2,352	0.006205%	2,028	16,565	(10,144)
22324	GUTTENBERG MUNIC HOSP	14,637	0.038624%	12,624	103,106	(63,138)
23201	CLINTON COUNTY	92,309	0.243583%	79,612	650,250	(398,187)
24201	CRAWFORD COUNTY	28,023	0.073946%	24,168	197,401	(120,880)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	61,533	0.162372%	53,069	433,455	(265,430)
24301	CITY OF DENISON	81,309	0.214559%	70,126	572,768	(350,740)
24303	CITY OF MANILLA	2,666	0.007035%	2,299	18,781	(11,501)
24305	CITY OF CHARTER OAK	245	0.000647%	212	1,728	(1,058)
25201	DALLAS COUNTY	227,046	0.599127%	195,818	1,599,381	(979,396)
25301	CITY OF WOODWARD	6,434	0.016978%	5,549	45,322	(27,754)
25303	CITY OF MINBURN	162	0.000428%	140	1,144	(700)
25305	CITY OF VAN METER	11,295	0.029806%	9,742	79,567	(48,724)
25306	CITY OF DALLAS CENTER	81	0.000214%	70	572	(351)
25308	CITY OF PERRY	71,821	0.189520%	61,943	505,928	(309,810)
25312	CITY OF ADEL	53,674	0.141634%	46,291	378,094	(231,529)
25314	CITY OF GRANGER	12,183	0.032148%	10,507	85,819	(52,552)
25315	CITY OF WAUKEE	342,599	0.904047%	295,478	2,413,370	(1,477,850)
25318	CITY OF DE SOTO	7,215	0.019039%	6,223	50,824	(31,123)
26201	DAVIS COUNTY	38,423	0.101391%	33,139	270,665	(165,744)
26203	DAVIS COUNTY HOSPITAL	41,693	0.110019%	35,959	293,699	(179,849)
26301	CITY OF BLOOMFIELD	31,449	0.082988%	27,124	221,538	(135,661)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
17,521	53,888	209,973	281,382	2,117	2,618	119,598	124,333	187,046
18,216	56,023	218,292	292,531	2,200	2,721	124,337	129,258	194,457
602	1,853	7,219	9,674	73	90	4,112	4,275	6,431
2,688	8,267	32,214	43,169	325	402	18,349	19,076	28,696
6,854	21,080	82,138	110,072	828	1,024	46,785	48,637	73,170
591	1,817	7,080	9,488	71	88	4,033	4,192	6,307
631	1,940	7,558	10,129	76	94	4,305	4,475	6,733
5,541	17,040	66,397	88,978	669	828	37,819	39,316	59,147
555	1,706	6,648	8,909	67	83	3,787	3,937	5,922
3,870	11,903	46,379	62,152	467	578	26,417	27,462	41,315
6,491	19,963	77,785	104,239	784	970	44,305	46,059	69,291
5,738	17,646	68,758	92,142	693	857	39,164	40,714	61,250
7,953	24,461	95,311	127,725	961	1,188	54,288	56,437	84,904
7,402	22,765	88,704	118,871	894	1,106	50,525	52,525	79,018
5,813	17,879	69,667	93,359	702	869	39,681	41,252	62,060
282	866	3,374	4,522	34	42	1,922	1,998	3,006
8,829	27,156	105,811	141,796	1,067	1,319	60,269	62,655	94,257
2,550	7,844	30,563	40,957	308	381	17,409	18,098	27,226
1,953	6,006	23,404	31,363	236	292	13,331	13,859	20,848
1,811	5,570	21,704	29,085	219	271	12,363	12,853	19,334
1,325	4,074	15,873	21,272	160	198	9,041	9,399	14,140
284	874	3,406	4,564	34	42	1,940	2,016	3,034
1,769	5,441	21,199	28,409	214	264	12,075	12,553	18,884
11,156	34,312	133,694	179,162	1,348	1,667	76,151	79,166	119,096
3,387	10,416	40,586	54,389	409	506	23,118	24,033	36,155
7,437	22,872	89,120	119,429	898	1,111	50,762	52,771	79,389
9,827	30,223	117,763	157,813	1,187	1,468	67,077	69,732	104,905
322	991	3,861	5,174	39	48	2,199	2,286	3,440
30	91	355	476	4	4	202	210	317
27,440	84,395	328,839	440,674	3,315	4,100	187,303	194,718	292,933
778	2,392	9,318	12,488	94	116	5,308	5,518	8,301
20	60	235	315	2	3	134	139	209
1,365	4,199	16,359	21,923	165	204	9,318	9,687	14,573
10	30	118	158	1	1	67	69	105
8,680	26,696	104,021	139,397	1,049	1,297	59,249	61,595	92,663
6,487	19,951	77,738	104,176	784	969	44,278	46,031	69,249
1,472	4,528	17,645	23,645	178	220	10,050	10,448	15,718
41,405	127,346	496,198	664,949	5,002	6,186	282,629	293,817	442,018
872	2,682	10,450	14,004	105	130	5,952	6,187	9,309
4,644	14,282	55,650	74,576	561	694	31,698	32,953	49,573
5,039	15,498	60,386	80,923	609	753	34,395	35,757	53,792
3,801	11,690	45,549	61,040	459	568	25,944	26,971	40,576

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
27201	DECATUR COUNTY	56,312	0.148594%	48,566	396,676	(242,908)
27204	DECATUR COUNTY HOSPITAL	51,995	0.137205%	44,844	366,272	(224,290)
27301	CITY OF LAMONI	18,775	0.049543%	16,193	132,257	(80,989)
27302	CITY OF LEON	15,919	0.042006%	13,729	112,137	(68,668)
28201	DELAWARE COUNTY	24,822	0.065500%	21,408	174,855	(107,074)
28204	REGIONAL MEDICAL CENTER	65,786	0.173595%	56,738	463,416	(283,777)
28301	CITY OF EDGEWOOD	2,380	0.006279%	2,052	16,762	(10,264)
28304	CITY OF MANCHESTER	62,802	0.165721%	54,164	442,396	(270,905)
28312	CITY OF GREELEY	223	0.000588%	192	1,571	(962)
29201	DES MOINES COUNTY	129,571	0.341912%	111,750	912,740	(558,925)
29305	CITY OF WEST BURLINGTON	61,453	0.162161%	53,001	432,893	(265,086)
30201	DICKINSON COUNTY	67,133	0.177150%	57,899	472,904	(289,587)
30204	LAKES REGIONAL HEALTHCARE	67,132	0.177146%	57,898	472,895	(289,581)
30301	CITY OF SPIRIT LAKE	67,241	0.177435%	57,993	473,666	(290,054)
30302	CITY OF ARNOLDS PARK	36,675	0.096778%	31,631	258,351	(158,204)
30305	CITY OF LAKE PARK	13,465	0.035531%	11,613	94,850	(58,083)
30306	CITY OF OKOBOJI	24,382	0.064339%	21,029	171,755	(105,176)
30307	CITY OF MILFORD	36,501	0.096318%	31,480	257,122	(157,451)
31201	DUBUQUE COUNTY	46,968	0.123938%	40,508	330,855	(202,602)
31301	CITY OF CASCADE	10,088	0.026621%	8,701	71,064	(43,517)
31303	CITY OF FARLEY	6,414	0.016926%	5,532	45,184	(27,669)
31306	CITY OF DYERSVILLE	37,067	0.097811%	31,969	261,109	(159,892)
31307	CITY OF EPWORTH	6,415	0.016928%	5,533	45,189	(27,672)
31308	CITY OF NEW VIENNA	662	0.001746%	571	4,661	(2,854)
31311	CITY OF PEOSTA	15,747	0.041554%	13,581	110,929	(67,928)
31319	CITY OF ASBURY	30,458	0.080371%	26,268	214,552	(131,383)
32201	EMMET COUNTY	38,145	0.100656%	32,898	268,703	(164,543)
32301	CITY OF ARMSTRONG	6,514	0.017190%	5,618	45,890	(28,101)
32303	CITY OF ESTHERVILLE	1,578	0.004165%	1,361	11,117	(6,808)
33201	FAYETTE COUNTY	71,405	0.188422%	61,584	502,997	(308,015)
33302	CITY OF WEST UNION	22,357	0.058995%	19,282	157,487	(96,439)
33305	CITY OF FAYETTE	17,696	0.046697%	15,262	124,658	(76,336)
34201	FLOYD COUNTY	24,292	0.064101%	20,951	171,118	(104,786)
34302	CITY OF CHARLES CITY	1,031	0.002721%	889	7,265	(4,448)
34305	CITY OF NORA SPRINGS	9,114	0.024050%	7,860	64,202	(39,315)
35201	FRANKLIN COUNTY	23,225	0.061285%	20,030	163,602	(100,183)
35205	FRANKLIN GEN HOSP	29,096	0.076778%	25,094	204,960	(125,509)
35301	CITY OF HAMPTON	40,149	0.105945%	34,627	282,822	(173,189)
35309	CITY OF SHEFFIELD	9,630	0.025411%	8,305	67,835	(41,539)
35311	CITY OF HANSELL	188	0.000497%	162	1,327	(812)
36201	FREMONT COUNTY	64,570	0.170386%	55,689	454,849	(278,531)
36306	CITY OF TABOR	4,892	0.012910%	4,219	34,464	(21,104)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
6,806	20,931	81,558	109,295	822	1,017	46,455	48,294	72,653
6,284	19,327	75,307	100,918	759	939	42,894	44,592	67,084
2,269	6,979	27,193	36,441	274	339	15,489	16,102	24,223
1,924	5,917	23,056	30,897	232	287	13,132	13,651	20,538
3,000	9,227	35,951	48,178	362	448	20,477	21,287	32,025
7,951	24,453	95,280	127,684	960	1,188	54,271	56,419	84,877
288	884	3,446	4,618	35	43	1,963	2,041	3,070
7,590	23,344	90,958	121,892	917	1,134	51,809	53,860	81,027
27	83	323	433	3	4	184	191	288
15,660	48,163	187,663	251,486	1,892	2,340	106,891	111,123	167,172
7,427	22,842	89,005	119,274	897	1,110	50,696	52,703	79,286
8,114	24,954	97,231	130,299	980	1,212	55,382	57,574	86,614
8,113	24,953	97,229	130,295	980	1,212	55,381	57,573	86,613
8,127	24,994	97,388	130,509	982	1,214	55,471	57,667	86,754
4,432	13,632	53,118	71,182	535	662	30,255	31,452	47,318
1,627	5,005	19,502	26,134	197	243	11,108	11,548	17,372
2,947	9,063	35,314	47,324	356	440	20,114	20,910	31,458
4,411	13,568	52,865	70,844	533	659	30,111	31,303	47,093
5,676	17,458	68,025	91,159	686	848	38,746	40,280	60,597
1,219	3,750	14,611	19,580	147	182	8,322	8,651	13,016
775	2,384	9,290	12,449	94	116	5,292	5,502	8,276
4,480	13,778	53,685	71,943	541	669	30,578	31,788	47,823
775	2,384	9,291	12,450	94	116	5,292	5,502	8,276
80	246	958	1,284	10	12	546	568	854
1,903	5,853	22,807	30,563	230	284	12,991	13,505	20,317
3,681	11,321	44,113	59,115	445	550	25,126	26,121	39,296
4,610	14,179	55,246	74,035	557	689	31,468	32,714	49,214
787	2,421	9,435	12,643	95	118	5,374	5,587	8,405
191	587	2,286	3,064	23	28	1,302	1,353	2,036
8,630	26,542	103,418	138,590	1,042	1,289	58,906	61,237	92,126
2,702	8,310	32,380	43,392	326	404	18,443	19,173	28,844
2,139	6,578	25,630	34,347	258	320	14,599	15,177	22,832
2,936	9,029	35,183	47,148	355	439	20,040	20,834	31,341
125	383	1,494	2,002	15	19	851	885	1,331
1,102	3,388	13,200	17,690	133	165	7,519	7,817	11,759
2,807	8,633	33,637	45,077	339	419	19,159	19,917	29,964
3,516	10,815	42,141	56,472	425	525	24,003	24,953	37,539
4,852	14,924	58,149	77,925	586	725	33,121	34,432	51,800
1,164	3,579	13,947	18,690	141	174	7,944	8,259	12,424
23	70	273	366	3	3	155	161	243
7,804	24,001	93,519	125,324	943	1,166	53,267	55,376	83,307
591	1,819	7,086	9,496	71	88	4,036	4,195	6,312

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
37201	GREENE COUNTY	82,788	0.218461%	71,402	583,185	(357,119)
37303	CITY OF JEFFERSON	43,558	0.114941%	37,567	306,838	(187,895)
38201	GRUNDY COUNTY	29,999	0.079161%	25,873	211,323	(129,405)
38303	CITY OF GRUNDY CENTER	44,203	0.116642%	38,123	311,377	(190,675)
38307	CITY OF BEAMAN	12	0.000033%	11	88	(54)
39201	GUTHRIE COUNTY	31,669	0.083569%	27,314	223,089	(136,611)
39301	CITY OF PANORA	45,429	0.119879%	39,181	320,019	(195,967)
39303	CITY OF STUART	37,305	0.098440%	32,174	262,788	(160,921)
40201	HAMILTON COUNTY	107,363	0.283309%	92,596	756,299	(463,127)
40202	HAMILTON HOSPITAL	47,148	0.124414%	40,663	332,125	(203,380)
40302	CITY OF WEBSTER CITY	2,803	0.007397%	2,417	19,745	(12,091)
40303	CITY OF STRATFORD	443	0.001169%	382	3,120	(1,911)
40304	CITY OF JEWELL	10,948	0.028890%	9,442	77,122	(47,227)
40307	CITY OF BLAIRSBURG	153	0.000405%	132	1,080	(662)
40308	CITY OF WILLIAMS	127	0.000336%	110	897	(549)
41201	HANCOCK COUNTY	40,640	0.107240%	35,050	286,280	(175,307)
41302	CITY OF BRITT	21,674	0.057192%	18,693	152,675	(93,492)
41303	CITY OF GARNER	31,496	0.083112%	27,164	221,868	(135,863)
41305	CITY OF KANAWHA	4,968	0.013109%	4,285	34,996	(21,430)
42201	HARDIN COUNTY	85,715	0.226184%	73,926	603,803	(369,745)
42302	CITY OF ACKLEY	19,134	0.050491%	16,502	134,786	(82,537)
42303	CITY OF ELDORA	50,193	0.132449%	43,290	353,576	(216,516)
42304	CITY OF IOWA FALLS	92,154	0.243175%	79,479	649,161	(397,520)
42315	CITY OF HUBBARD	203	0.000535%	175	1,430	(875)
43201	HARRISON COUNTY	51,061	0.134738%	44,038	359,686	(220,257)
43301	CITY OF MISSOURI VALLEY	31,920	0.084230%	27,530	224,853	(137,691)
43303	CITY OF WOODBINE	15,678	0.041371%	13,522	110,440	(67,629)
43305	CITY OF DUNLAP	10,093	0.026633%	8,705	71,098	(43,538)
43306	CITY OF LOGAN	14,588	0.038495%	12,582	102,764	(62,928)
44201	HENRY COUNTY	75,045	0.198027%	64,723	528,637	(323,716)
44204	HENRY COUNTY HEALTH CENTER	87,510	0.230920%	75,474	616,446	(377,487)
44301	CITY OF MOUNT PLEASANT	86,967	0.229487%	75,005	612,619	(375,143)
44302	CITY OF WINFIELD	3,753	0.009905%	3,237	26,441	(16,191)
44303	CITY OF NEW LONDON	20,566	0.054271%	17,738	144,877	(88,717)
44306	CITY OF WAYLAND	5,367	0.014163%	4,629	37,809	(23,153)
45201	HOWARD COUNTY	40,456	0.106754%	34,891	284,982	(174,512)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	31,584	0.083343%	27,240	222,487	(136,242)
45302	CITY OF CRESCO	39,373	0.103896%	33,957	277,353	(169,840)
46201	HUMBOLDT COUNTY	19,822	0.052307%	17,096	139,635	(85,507)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	10,052	0.026525%	8,669	70,808	(43,360)
46301	CITY OF RENWICK	396	0.001046%	342	2,792	(1,710)
46302	CITY OF HUMBOLDT	37,722	0.099541%	32,534	265,726	(162,720)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
10,006	30,773	119,905	160,684	1,209	1,495	68,297	71,001	106,813
5,264	16,191	63,087	84,542	636	786	35,934	37,356	56,199
3,626	11,151	43,449	58,226	438	542	24,748	25,728	38,705
5,342	16,430	64,020	85,792	645	798	36,465	37,908	57,030
2	5	18	25	-	-	10	10	16
3,827	11,772	45,868	61,467	462	572	26,126	27,160	40,860
5,490	16,886	65,797	88,173	663	820	37,477	38,960	58,613
4,509	13,867	54,030	72,406	545	674	30,775	31,994	48,131
12,976	39,908	155,498	208,382	1,567	1,939	88,570	92,076	138,519
5,698	17,525	68,286	91,509	688	851	38,895	40,434	60,830
339	1,042	4,060	5,441	41	51	2,312	2,404	3,616
54	165	642	861	6	8	365	379	572
1,323	4,070	15,857	21,250	160	198	9,032	9,390	14,125
19	57	222	298	2	3	127	132	198
15	47	184	246	2	2	105	109	164
4,912	15,106	58,860	78,878	593	734	33,526	34,853	52,433
2,619	8,056	31,391	42,066	316	391	17,880	18,587	27,963
3,807	11,707	45,617	61,131	460	569	25,983	27,012	40,636
600	1,847	7,195	9,642	73	90	4,098	4,261	6,410
10,359	31,861	124,144	166,364	1,251	1,548	70,711	73,510	110,589
2,312	7,112	27,713	37,137	279	345	15,785	16,409	24,687
6,066	18,657	72,697	97,420	733	906	41,407	43,046	64,759
11,138	34,254	133,470	178,862	1,345	1,664	76,023	79,032	118,896
25	75	294	394	3	4	167	174	262
6,171	18,980	73,953	99,104	745	922	42,123	43,790	65,878
3,858	11,865	46,231	61,954	466	576	26,333	27,375	41,183
1,895	5,828	22,707	30,430	229	283	12,934	13,446	20,228
1,220	3,752	14,618	19,590	147	182	8,326	8,655	13,022
1,763	5,423	21,129	28,315	213	263	12,035	12,511	18,822
9,070	27,895	108,690	145,655	1,096	1,355	61,909	64,360	96,822
10,576	32,528	126,744	169,848	1,278	1,580	72,192	75,050	112,905
10,511	32,326	125,957	168,794	1,270	1,570	71,744	74,584	112,204
454	1,395	5,436	7,285	55	68	3,096	3,219	4,843
2,486	7,645	29,787	39,918	300	371	16,966	17,637	26,535
649	1,995	7,774	10,418	78	97	4,428	4,603	6,925
4,889	15,038	58,594	78,521	591	730	33,374	34,695	52,196
3,817	11,740	45,744	61,301	461	570	26,055	27,086	40,749
4,758	14,635	57,025	76,418	575	711	32,481	33,767	50,798
2,396	7,368	28,710	38,474	289	358	16,353	17,000	25,575
1,215	3,736	14,558	19,509	147	181	8,292	8,620	12,969
48	147	574	769	6	7	327	340	511
4,559	14,022	54,634	73,215	551	681	31,119	32,351	48,669

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
47201	IDA COUNTY	28,911	0.076289%	24,934	203,655	(124,710)
48201	IOWA COUNTY	122,250	0.322593%	105,436	861,167	(527,344)
48303	CITY OF WILLIAMSBURG	42,034	0.110919%	36,253	296,101	(181,320)
48305	CITY OF MARENGO	22,283	0.058801%	19,219	156,971	(96,123)
49201	JACKSON COUNTY	57,136	0.150771%	49,278	402,485	(246,465)
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	60,810	0.160466%	52,446	428,366	(262,314)
49301	CITY OF MAQUOKETA	2,280	0.006016%	1,966	16,060	(9,834)
49303	CITY OF PRESTON	9,690	0.025569%	8,357	68,257	(41,798)
49304	CITY OF BELLEVUE	27,692	0.073072%	23,883	195,068	(119,452)
49311	CITY OF ANDREW	333	0.000879%	287	2,345	(1,436)
49321	SABULA POLICE DEPT	4,606	0.012153%	3,972	32,444	(19,867)
49325	ANDREW POLICE DEPT.	166	0.000439%	144	1,173	(718)
50201	JASPER COUNTY	117,672	0.310512%	101,487	828,918	(507,595)
50301	CITY OF COLFAX	30,323	0.080017%	26,153	213,606	(130,804)
50303	CITY OF NEWTON	151	0.000399%	130	1,065	(652)
50307	CITY OF MONROE	19,051	0.050272%	16,431	134,202	(82,180)
50310	CITY OF PRAIRIE CITY	20,753	0.054763%	17,899	146,190	(89,521)
50312	CITY OF BAXTER	8,556	0.022576%	7,379	60,268	(36,906)
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	20,324	0.053631%	17,529	143,169	(87,671)
51201	JEFFERSON COUNTY	79,050	0.208595%	68,177	556,849	(340,992)
51301	CITY OF FAIRFIELD	11,503	0.030353%	9,921	81,028	(49,618)
52003	UNIVERSITY OF IOWA	93,287	0.246165%	80,456	657,142	(402,407)
52201	JOHNSON COUNTY	345,546	0.911824%	298,020	2,434,132	(1,490,564)
52303	CITY OF CORALVILLE	308,962	0.815287%	266,467	2,176,423	(1,332,753)
52310	CITY OF HILLS	238	0.000628%	205	1,675	(1,026)
52315	CITY OF NORTH LIBERTY	196,882	0.519529%	169,802	1,386,893	(849,277)
52319	UNIVERSITY HEIGHTS POLICE DEPT	34,453	0.090914%	29,714	242,696	(148,617)
53201	JONES COUNTY	33,717	0.088971%	29,079	237,509	(145,441)
53304	CITY OF ANAMOSA	45,740	0.120699%	39,449	322,207	(197,307)
53305	CITY OF MONTICELLO	76,900	0.202924%	66,323	541,710	(331,721)
54201	KEOKUK COUNTY	39,833	0.105110%	34,354	280,593	(171,824)
54205	KEOKUK COUNTY HEALTH CENTER	66,648	0.175871%	57,482	469,492	(287,498)
54301	CITY OF SIGOURNEY	14,419	0.038048%	12,435	101,569	(62,197)
54304	CITY OF KEOTA	5,495	0.014501%	4,739	38,710	(23,704)
55201	KOSSUTH COUNTY	54,938	0.144969%	47,382	386,998	(236,982)
55301	CITY OF ALGONA	94,708	0.249914%	81,682	667,149	(408,535)
55306	CITY OF BANCROFT	7,851	0.020717%	6,771	55,304	(33,866)
55309	CITY OF BURT	247	0.000652%	213	1,741	(1,066)
55314	CITY OF TITONKA	2	0.000005%	2	14	(9)
56201	LEE COUNTY	98,726	0.260517%	85,147	695,455	(425,868)
56304	CITY OF WEST POINT	6,775	0.017878%	5,843	47,726	(29,226)
56310	CITY OF MONTROSE	4,250	0.011216%	3,666	29,942	(18,335)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,494	10,746	41,872	56,112	422	522	23,850	24,794	37,300
14,775	45,441	177,059	237,275	1,785	2,207	100,851	104,843	157,726
5,080	15,624	60,880	81,584	614	759	34,676	36,049	54,232
2,693	8,283	32,274	43,250	325	402	18,383	19,110	28,750
6,905	21,238	82,752	110,895	834	1,032	47,135	49,001	73,717
7,349	22,604	88,074	118,027	888	1,098	50,166	52,152	78,457
276	847	3,302	4,425	33	41	1,881	1,955	2,941
1,171	3,602	14,034	18,807	141	175	7,994	8,310	12,502
3,347	10,293	40,107	53,747	404	500	22,844	23,748	35,728
40	124	482	646	5	6	275	286	430
557	1,712	6,671	8,940	67	83	3,799	3,949	5,942
20	62	241	323	2	3	137	142	215
14,222	43,739	170,429	228,390	1,718	2,125	97,074	100,917	151,820
3,665	11,271	43,918	58,854	443	548	25,015	26,006	39,123
18	56	219	293	2	3	125	130	195
2,302	7,081	27,592	36,975	278	344	15,716	16,338	24,580
2,508	7,714	30,057	40,279	303	375	17,120	17,798	26,775
1,034	3,180	12,391	16,605	125	154	7,058	7,337	11,038
2,456	7,555	29,436	39,447	297	367	16,766	17,430	26,222
9,554	29,383	114,490	153,427	1,154	1,427	65,212	67,793	101,989
1,390	4,276	16,660	22,326	168	208	9,489	9,865	14,841
11,274	34,675	135,111	181,060	1,362	1,684	76,958	80,004	120,358
41,761	128,442	500,467	670,670	5,045	6,239	285,061	296,345	445,821
37,340	114,843	447,481	599,664	4,511	5,579	254,880	264,970	398,621
29	88	344	461	3	4	196	203	307
23,795	73,182	285,151	382,128	2,874	3,555	162,419	168,848	254,015
4,164	12,806	49,899	66,869	503	622	28,422	29,547	44,451
4,075	12,533	48,833	65,441	492	609	27,815	28,916	43,501
5,528	17,002	66,247	88,777	668	826	37,734	39,228	59,014
9,294	28,584	111,378	149,256	1,123	1,389	63,440	65,952	99,216
4,814	14,806	57,691	77,311	582	719	32,860	34,161	51,392
8,055	24,774	96,529	129,358	973	1,203	54,982	57,158	85,989
1,743	5,359	20,883	27,985	210	260	11,895	12,365	18,603
664	2,043	7,959	10,666	80	99	4,533	4,712	7,090
6,640	20,421	79,568	106,629	802	992	45,321	47,115	70,880
11,446	35,203	137,169	183,818	1,383	1,710	78,130	81,223	122,191
949	2,918	11,371	15,238	115	142	6,477	6,734	10,129
30	92	358	480	4	4	204	212	319
-	1	3	4	-	-	2	2	3
11,932	36,697	142,988	191,617	1,441	1,783	81,445	84,669	127,375
819	2,518	9,813	13,150	99	122	5,589	5,810	8,741
514	1,580	6,156	8,250	62	77	3,506	3,645	5,484

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	96,631	0.254990%	83,341	680,700	(416,833)
57202	LINN COUNTY	100,126	0.264212%	86,355	705,318	(431,908)
57301	CITY OF CEDAR RAPIDS	96,947	0.255824%	83,613	682,927	(418,197)
57304	CITY OF LISBON	17,424	0.045978%	15,028	122,740	(75,161)
57305	CITY OF MOUNT VERNON	43,024	0.113532%	37,107	303,077	(185,592)
57308	CITY OF MARION	145	0.000383%	125	1,023	(626)
57317	CITY OF ROBINS	9,856	0.026007%	8,500	69,427	(42,514)
57319	CITY OF HIAWATHA	155,982	0.411604%	134,528	1,098,786	(672,852)
57323	CITY OF FAIRFAX	351	0.000927%	303	2,474	(1,515)
58201	LOUISA COUNTY	53,624	0.141502%	46,248	377,743	(231,315)
58301	CITY OF WAPELLO	31,740	0.083755%	27,375	223,587	(136,915)
58316	COLUMBUS JUNCTION POLICE DEPT	19,546	0.051579%	16,858	137,690	(84,316)
59201	LUCAS COUNTY	28,257	0.074564%	24,370	199,049	(121,890)
59204	LUCAS COUNTY HEALTH CENTER	67,984	0.179395%	58,633	478,899	(293,258)
59301	CITY OF RUSSELL	321	0.000846%	277	2,259	(1,383)
59311	CHARITON POLICE DEPT	32,220	0.085023%	27,789	226,971	(138,988)
60201	LYON COUNTY	76,468	0.201784%	65,951	538,665	(329,857)
61201	MADISON COUNTY	95,135	0.251041%	82,050	670,158	(410,378)
61301	CITY OF WINTERSET	53,975	0.142429%	46,551	380,218	(232,830)
61303	CITY OF EARLHAM	9,772	0.025786%	8,428	68,836	(42,152)
62201	MAHASKA COUNTY	67,391	0.177830%	58,122	474,719	(290,699)
62204	MAHASKA HEALTH PARTNERSHIP	67,165	0.177235%	57,927	473,133	(289,728)
62301	CITY OF NEW SHARON	6,559	0.017308%	5,657	46,204	(28,293)
62302	CITY OF OSKALOOSA	694	0.001831%	599	4,889	(2,994)
63201	MARION COUNTY	88,910	0.234614%	76,681	626,308	(383,525)
63301	CITY OF KNOXVILLE	45,550	0.120198%	39,285	320,871	(196,488)
63306	CITY OF PLEASANTVILLE	15,852	0.041831%	13,672	111,670	(68,382)
63321	CITY OF MELCHER-DALLAS	10,211	0.026945%	8,807	71,930	(44,047)
64201	MARSHALL COUNTY	161,195	0.425360%	139,024	1,135,507	(695,339)
64302	CITY OF STATE CENTER	9,855	0.026004%	8,499	69,419	(42,510)
64306	CITY OF MELBOURNE	2,675	0.007058%	2,307	18,841	(11,537)
65201	MILLS COUNTY	47,551	0.125477%	41,011	334,964	(205,118)
65301	CITY OF GLENWOOD	56,759	0.149775%	48,952	399,826	(244,837)
66201	MITCHELL COUNTY	34,906	0.092108%	30,105	245,885	(150,570)
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	41,760	0.110196%	36,016	294,170	(180,138)
66301	CITY OF OSAGE	34,364	0.090678%	29,637	242,067	(148,232)
66307	CITY OF SAINT ANSGAR	5,695	0.015027%	4,911	40,115	(24,565)
67201	MONONA COUNTY	45,535	0.120158%	39,272	320,763	(196,422)
67301	CITY OF ONAWA	25,479	0.067233%	21,974	179,479	(109,905)
67302	CITY OF MAPLETON	11,872	0.031327%	10,239	83,629	(51,211)
67304	CITY OF WHITING	1,852	0.004886%	1,597	13,044	(7,987)
67312	CITY OF BLENCOE	34	0.000090%	29	240	(147)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
11,679	35,918	139,955	187,552	1,411	1,745	79,717	82,873	124,673
12,101	37,218	145,016	194,335	1,462	1,808	82,600	85,870	129,182
11,717	36,036	140,413	188,166	1,415	1,750	79,977	83,142	125,081
2,106	6,477	25,236	33,819	254	315	14,374	14,943	22,480
5,200	15,992	62,314	83,506	628	777	35,493	36,898	55,510
18	54	210	282	2	3	120	125	187
1,191	3,663	14,274	19,128	144	178	8,131	8,453	12,716
18,852	57,980	225,915	302,747	2,277	2,816	128,679	133,772	201,247
42	131	509	682	5	6	290	301	453
6,481	19,932	77,666	104,079	783	968	44,237	45,988	69,185
3,836	11,798	45,970	61,604	463	573	26,184	27,220	40,951
2,362	7,265	28,310	37,937	285	353	16,125	16,763	25,218
3,415	10,503	40,925	54,843	413	510	23,311	24,234	36,457
8,216	25,270	98,464	131,950	993	1,228	56,084	58,305	87,712
39	119	464	622	5	6	265	276	414
3,894	11,977	46,666	62,537	470	582	26,580	27,632	41,571
9,242	28,424	110,752	148,418	1,116	1,381	63,083	65,580	98,659
11,498	35,362	137,787	184,647	1,389	1,718	78,482	81,589	122,742
6,523	20,063	78,174	104,760	788	975	44,527	46,290	69,638
1,181	3,632	14,153	18,966	143	176	8,061	8,380	12,608
8,145	25,050	97,604	130,799	984	1,217	55,594	57,795	86,947
8,117	24,966	97,278	130,361	981	1,213	55,409	57,603	86,656
793	2,438	9,500	12,731	96	118	5,411	5,625	8,462
84	258	1,005	1,347	10	13	573	596	895
10,745	33,048	128,771	172,564	1,298	1,605	73,347	76,250	114,711
5,505	16,931	65,972	88,408	665	822	37,577	39,064	58,769
1,916	5,892	22,960	30,768	231	286	13,078	13,595	20,453
1,234	3,796	14,789	19,819	149	184	8,424	8,757	13,174
19,482	59,917	233,465	312,864	2,353	2,911	132,979	138,243	207,973
1,191	3,663	14,273	19,127	144	178	8,130	8,452	12,714
323	994	3,874	5,191	39	48	2,206	2,293	3,451
5,747	17,675	68,870	92,292	694	859	39,228	40,781	61,350
6,860	21,098	82,206	110,164	829	1,025	46,824	48,678	73,230
4,219	12,975	50,555	67,749	510	630	28,796	29,936	45,035
5,047	15,522	60,483	81,052	610	754	34,450	35,814	53,878
4,153	12,773	49,770	66,696	502	620	28,348	29,470	44,336
688	2,117	8,248	11,053	83	103	4,698	4,884	7,347
5,503	16,926	65,950	88,379	665	822	37,565	39,052	58,749
3,079	9,471	36,902	49,452	372	460	21,019	21,851	32,872
1,435	4,413	17,194	23,042	173	214	9,794	10,181	15,317
224	688	2,682	3,594	27	33	1,528	1,588	2,389
4	13	49	66	-	1	28	29	44

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
68201	MONROE COUNTY	43,498	0.114782%	37,515	306,412	(187,634)
68204	MONROE COUNTY HOSPITAL	60,954	0.160846%	52,571	429,380	(262,935)
68301	CITY OF ALBIA	29,567	0.078022%	25,500	208,280	(127,542)
69201	MONTGOMERY COUNTY	58,254	0.153720%	50,242	410,359	(251,287)
69301	CITY OF RED OAK	109,622	0.289268%	94,544	772,207	(472,868)
70201	MUSCATINE COUNTY	252,303	0.665774%	217,601	1,777,296	(1,088,344)
70302	CITY OF WILTON	26,845	0.070838%	23,153	189,103	(115,799)
70303	CITY OF WEST LIBERTY	42,227	0.111429%	36,419	297,462	(182,154)
70304	CITY OF MUSCATINE	2,357	0.006219%	2,033	16,602	(10,167)
70307	CITY OF NICHOLS	1,700	0.004487%	1,466	11,977	(7,334)
70316	CITY OF ATALISSA	1,061	0.002800%	915	7,475	(4,577)
70317	CITY OF CONESVILLE	1,957	0.005165%	1,688	13,787	(8,443)
71201	O'BRIEN COUNTY	73,476	0.193888%	63,370	517,587	(316,950)
71301	CITY OF PRIMGHAR	3,679	0.009709%	3,173	25,918	(15,871)
71302	CITY OF SHELDON	52,013	0.137251%	44,859	366,394	(224,365)
71303	CITY OF HARTLEY	207	0.000546%	178	1,457	(892)
71306	CITY OF PAULLINA	8,359	0.022058%	7,209	58,883	(36,058)
71323	HARTLEY POLICE DEPARTMENT	13,463	0.035526%	11,611	94,837	(58,074)
71325	SANBORN POLICE DEPARTMENT	13,843	0.036529%	11,939	97,514	(59,714)
71326	SUTHERLAND POLICE DEPARTMENT	3,842	0.010138%	3,313	27,063	(16,573)
72201	OSCEOLA COUNTY	43,827	0.115651%	37,799	308,733	(189,056)
73201	PAGE COUNTY	26,214	0.069172%	22,608	184,656	(113,076)
73301	CITY OF SHENANDOAH	47,528	0.125417%	40,991	334,802	(205,019)
73302	CITY OF CLARINDA	54,390	0.143523%	46,909	383,138	(234,618)
73303	CLARINDA REGIONAL HEALTH CENTER	84,190	0.222161%	72,611	593,063	(363,168)
73309	CITY OF ESSEX	358	0.000944%	309	2,520	(1,543)
74201	PALO ALTO COUNTY	17,957	0.047384%	15,487	126,494	(77,460)
74205	PALO ALTO COUNTY HEALTH SYSTEM	31,388	0.082827%	27,071	221,109	(135,398)
74301	CITY OF EMMETSBURG	30,287	0.079920%	26,121	213,348	(130,646)
74303	CITY OF WEST BEND	5,161	0.013620%	4,451	36,358	(22,264)
75201	PLYMOUTH COUNTY	81,949	0.216246%	70,677	577,272	(353,498)
75301	CITY OF AKRON	17,900	0.047235%	15,438	126,093	(77,215)
75302	CITY OF REMSEN	10,972	0.028952%	9,463	77,288	(47,328)
75304	CITY OF KINGSLEY	6,803	0.017951%	5,867	47,921	(29,345)
75305	CITY OF LE MARS	62,931	0.166061%	54,275	443,304	(271,461)
75306	CITY OF MERRILL	7,505	0.019805%	6,473	52,869	(32,375)
75324	HINTON POLICE DEPARTMENT	4,542	0.011985%	3,917	31,995	(19,592)
76201	POCAHONTAS COUNTY	60,651	0.160047%	52,309	427,247	(261,629)
76301	CITY OF FONDA	5,404	0.014260%	4,661	38,068	(23,311)
76302	CITY OF POCAHONTAS	20,172	0.053229%	17,397	142,096	(87,014)
76303	CITY OF ROLFE	246	0.000648%	212	1,730	(1,059)
76304	CITY OF GILMORE CITY	910	0.002402%	785	6,413	(3,927)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,257	16,168	63,000	84,425	635	785	35,884	37,304	56,121
7,367	22,657	88,282	118,306	890	1,101	50,285	52,276	78,643
3,573	10,990	42,823	57,386	432	534	24,392	25,358	38,147
7,040	21,653	84,371	113,064	850	1,052	48,057	49,959	75,159
13,249	40,747	158,769	212,765	1,600	1,979	90,433	94,012	141,433
30,493	93,783	365,419	489,695	3,683	4,556	208,139	216,378	325,519
3,244	9,978	38,880	52,102	392	485	22,146	23,023	34,635
5,104	15,696	61,159	81,959	616	762	34,836	36,214	54,481
285	876	3,414	4,575	34	43	1,944	2,021	3,041
205	632	2,463	3,300	25	31	1,403	1,459	2,194
128	394	1,537	2,059	15	19	875	909	1,369
237	728	2,835	3,800	29	35	1,615	1,679	2,525
8,880	27,312	106,418	142,610	1,073	1,327	60,615	63,015	94,798
445	1,368	5,329	7,142	54	66	3,035	3,155	4,747
6,286	19,333	75,332	100,951	759	939	42,908	44,606	67,106
25	77	300	402	3	4	171	178	267
1,010	3,107	12,107	16,224	122	151	6,896	7,169	10,785
1,627	5,004	19,499	26,130	197	243	11,106	11,546	17,370
1,673	5,146	20,049	26,868	202	250	11,420	11,872	17,860
464	1,428	5,564	7,456	56	69	3,169	3,294	4,957
5,297	16,291	63,477	85,065	640	791	36,156	37,587	56,546
3,168	9,744	37,966	50,878	383	473	21,625	22,481	33,820
5,744	17,666	68,837	92,247	694	858	39,209	40,761	61,320
6,573	20,217	78,775	105,565	794	982	44,869	46,645	70,173
10,175	31,294	121,936	163,405	1,229	1,520	69,453	72,202	108,622
43	133	518	694	5	6	295	306	462
2,170	6,675	26,008	34,853	262	324	14,814	15,400	23,168
3,794	11,667	45,461	60,922	458	567	25,894	26,919	40,497
3,660	11,258	43,865	58,783	442	547	24,985	25,974	39,076
624	1,919	7,475	10,018	75	93	4,258	4,426	6,659
9,904	30,461	118,689	159,054	1,196	1,480	67,604	70,280	105,730
2,163	6,654	25,925	34,742	261	323	14,767	15,351	23,095
1,326	4,078	15,891	21,295	160	198	9,051	9,409	14,156
822	2,529	9,853	13,204	99	123	5,612	5,834	8,777
7,606	23,392	91,145	122,143	919	1,136	51,915	53,970	81,193
907	2,790	10,870	14,567	110	136	6,191	6,437	9,683
549	1,688	6,578	8,815	66	82	3,747	3,895	5,860
7,330	22,545	87,844	117,719	885	1,095	50,035	52,015	78,252
653	2,009	7,827	10,489	79	98	4,458	4,635	6,972
2,438	7,498	29,215	39,151	294	364	16,641	17,299	26,025
30	91	356	477	4	4	203	211	317
110	338	1,319	1,767	13	16	751	780	1,175

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
76305	CITY OF LAURENS	15,785	0.041653%	13,614	111,194	(68,091)
76315	POCAHONTAS COMMUNITY HOSPITAL	33,304	0.087883%	28,723	234,604	(143,662)
77043	STATE - DEPT OF COMMERCE/INSURANCE	37,923	0.100071%	32,707	267,140	(163,586)
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	84,458	0.222867%	72,842	594,948	(364,322)
77112	STATE - AIRPORT FIREFIGHTERS	227,508	0.600346%	196,216	1,602,635	(981,389)
77113	STATE - CONSERVATION PEACE OFFICERS	968,444	2.555521%	835,245	6,822,011	(4,177,522)
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,514,087	35.660846%	11,655,353	95,197,303	(58,294,963)
77301	CITY OF WEST DES MOINES	336,241	0.887271%	289,995	2,368,586	(1,450,426)
77303	CITY OF MITCHELLVILLE	20,519	0.054146%	17,697	144,544	(88,513)
77305	CITY OF URBANDALE	10,297	0.027170%	8,880	72,532	(44,416)
77308	CITY OF GRIMES	117,068	0.308919%	100,967	824,666	(504,992)
77309	CITY OF ANKENY	84,973	0.224226%	73,286	598,575	(366,543)
77310	CITY OF BONDURANT	39,778	0.104966%	34,307	280,207	(171,588)
77314	CITY OF WINDSOR HEIGHTS	139,075	0.366991%	119,947	979,689	(599,922)
77320	CITY OF CLIVE	170,563	0.450081%	147,104	1,201,499	(735,749)
77321	CITY OF PLEASANT HILL	197,520	0.521213%	170,353	1,391,388	(852,030)
77322	CITY OF POLK CITY	75,501	0.199230%	65,116	531,848	(325,682)
77334	ALTOONA POLICE DEPT	390,243	1.029770%	336,569	2,748,991	(1,683,369)
77338	JOHNSTON POLICE DEPARTMENT	424,784	1.120915%	366,359	2,992,304	(1,832,364)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	18,472	0.048745%	15,932	130,125	(79,683)
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	42,003	0.110838%	36,226	295,884	(181,187)
78201	POTTAWATTAMIE COUNTY	686,880	1.812532%	592,406	4,838,588	(2,962,954)
78307	CITY OF OAKLAND	1,026	0.002708%	885	7,229	(4,427)
78311	CITY OF AVOCA	16,289	0.042984%	14,049	114,747	(70,267)
78313	CITY OF CARTER LAKE	61,582	0.162503%	53,112	433,805	(265,645)
79201	POWESHIEK COUNTY	59,008	0.155710%	50,892	415,672	(254,540)
79301	CITY OF GRINNELL	706	0.001864%	609	4,976	(3,047)
79304	CITY OF MONTEZUMA	1,208	0.003189%	1,042	8,512	(5,212)
80201	RINGGOLD COUNTY	28,712	0.075764%	24,763	202,253	(123,852)
80203	RINGGOLD COUNTY HOSPITAL	33,513	0.088435%	28,904	236,078	(144,564)
81201	SAC COUNTY	67,210	0.177352%	57,966	473,445	(289,919)
81305	CITY OF LAKE VIEW	19,747	0.052108%	17,031	139,103	(85,181)
81320	SAC CITY POLICE DEPT	23,775	0.062738%	20,505	167,481	(102,559)
82201	SCOTT COUNTY	580,195	1.531014%	500,395	4,087,071	(2,502,755)
82303	CITY OF ELDRIDGE	53,762	0.141867%	46,368	378,718	(231,911)
82304	CITY OF WALCOTT	17,863	0.047136%	15,406	125,830	(77,053)
82305	CITY OF BUFFALO	16,255	0.042893%	14,019	114,504	(70,118)
82309	CITY OF PRINCETON	7,870	0.020767%	6,787	55,437	(33,947)
82311	CITY OF LE CLAIRE	45,322	0.119596%	39,088	319,263	(195,503)
82316	CITY OF BLUE GRASS	15,391	0.040613%	13,274	108,416	(66,390)
82324	CITY OF MCCAUSLAND	363	0.000959%	313	2,560	(1,568)
83201	SHELBY COUNTY	39,384	0.103927%	33,967	277,436	(169,890)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,908	5,867	22,862	30,637	230	285	13,022	13,537	20,366
4,025	12,379	48,236	64,640	486	601	27,474	28,561	42,969
4,583	14,096	54,925	73,604	554	685	31,285	32,524	48,928
10,207	31,394	122,324	163,925	1,233	1,525	69,674	72,432	108,967
27,496	84,566	329,508	441,570	3,321	4,108	187,684	195,113	293,529
117,043	359,978	1,402,633	1,879,654	14,139	17,486	798,924	830,549	1,249,478
1,633,279	5,023,278	19,572,946	26,229,503	197,296	244,011	11,148,537	11,589,844	17,435,772
40,636	124,983	486,991	652,610	4,909	6,071	277,385	288,365	433,816
2,480	7,627	29,719	39,826	300	370	16,928	17,598	26,474
1,244	3,827	14,913	19,984	150	186	8,494	8,830	13,285
14,149	43,515	169,555	227,219	1,709	2,114	96,576	100,399	151,041
10,270	31,585	123,069	164,924	1,241	1,534	70,099	72,874	109,632
4,807	14,786	57,612	77,205	581	718	32,815	34,114	51,321
16,808	51,695	201,428	269,931	2,030	2,511	114,731	119,272	179,434
20,614	63,400	247,033	331,047	2,490	3,080	140,707	146,277	220,059
23,872	73,419	286,075	383,366	2,884	3,566	162,945	169,395	254,838
9,125	28,064	109,350	146,539	1,102	1,363	62,285	64,750	97,410
47,163	145,056	565,204	757,423	5,697	7,046	321,934	334,677	503,489
51,337	157,895	615,230	824,462	6,202	7,670	350,428	364,300	548,053
2,233	6,866	26,754	35,853	270	334	15,239	15,843	23,833
5,076	15,613	60,835	81,524	613	758	34,651	36,022	54,192
83,014	255,318	994,833	1,333,165	10,028	12,402	566,646	589,076	886,206
124	381	1,486	1,991	15	19	847	881	1,324
1,969	6,055	23,593	31,617	238	294	13,438	13,970	21,016
7,443	22,891	89,192	119,526	899	1,112	50,803	52,814	79,453
7,132	21,934	85,464	114,530	861	1,065	48,679	50,605	76,132
85	263	1,023	1,371	10	13	583	606	911
146	449	1,750	2,345	18	22	997	1,037	1,559
3,470	10,672	41,584	55,726	419	518	23,686	24,623	37,044
4,050	12,457	48,539	65,046	489	605	27,647	28,741	43,239
8,123	24,982	97,342	130,447	981	1,214	55,445	57,640	86,713
2,387	7,340	28,600	38,327	288	357	16,290	16,935	25,477
2,873	8,837	34,435	46,145	347	429	19,614	20,390	30,675
70,120	215,663	840,318	1,126,101	8,470	10,476	478,636	497,582	748,563
6,498	19,984	77,866	104,348	785	971	44,352	46,108	69,364
2,159	6,640	25,871	34,670	261	323	14,736	15,320	23,046
1,965	6,042	23,542	31,549	237	293	13,410	13,940	20,972
951	2,925	11,398	15,274	115	142	6,492	6,749	10,153
5,478	16,847	65,642	87,967	662	818	37,389	38,869	58,474
1,860	5,721	22,291	29,872	225	278	12,697	13,200	19,857
44	135	526	705	5	7	300	312	469
4,760	14,639	57,042	76,441	575	711	32,490	33,776	50,814

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
83301	CITY OF HARLAN	56,711	0.149647%	48,911	399,486	(244,629)
84201	SIOUX COUNTY	100,394	0.264918%	86,585	707,203	(433,063)
84301	CITY OF HAWARDEN	27,786	0.073320%	23,964	195,730	(119,857)
84303	CITY OF ROCK VALLEY	38,542	0.101704%	33,241	271,501	(166,256)
84304	CITY OF SIOUX CENTER	58,007	0.153069%	50,029	408,620	(250,222)
84307	CITY OF ORANGE CITY	45,838	0.120956%	39,533	322,893	(197,727)
84320	ORANGE CITY AREA HEALTH SYSTEM	28,050	0.074018%	24,192	197,591	(120,997)
85001	IOWA STATE UNIV OF SCIENCE & TECH	103,582	0.273330%	89,335	729,660	(446,814)
85101	DEPT OF TRANS PROTECTION OCCUPATION	766,182	2.021794%	660,801	5,397,217	(3,305,036)
85201	STORY COUNTY	231,833	0.611758%	199,946	1,633,100	(1,000,044)
85204	STORY CO MEDICAL CENTER	47,937	0.126494%	41,343	337,679	(206,781)
85301	CITY OF HUXLEY	40,758	0.107552%	35,152	287,112	(175,816)
85305	CITY OF STORY CITY	34,950	0.092227%	30,143	246,201	(150,764)
85318	CITY OF NEVADA	72,006	0.190010%	62,103	507,234	(310,610)
85322	CITY OF ROLAND	1,465	0.003867%	1,264	10,323	(6,321)
85327	MARY GREELEY MEDICAL CENTER	165,562	0.436885%	142,791	1,166,271	(714,177)
86201	TAMA COUNTY	34,262	0.090409%	29,549	241,349	(147,792)
86301	CITY OF TAMA	42,031	0.110912%	36,250	296,082	(181,309)
86302	CITY OF GLADBROOK	3,865	0.010198%	3,333	27,223	(16,670)
86303	CITY OF TRAER	15,077	0.039784%	13,003	106,204	(65,035)
86306	CITY OF DYSART	26,947	0.071109%	23,241	189,826	(116,241)
86308	CITY OF TOLEDO	34,367	0.090687%	29,640	242,090	(148,246)
87201	TAYLOR COUNTY	32,466	0.085671%	28,000	228,699	(140,046)
87306	CITY OF CLEARFIELD	14	0.000037%	12	98	(60)
87310	CITY OF LENOX	168	0.000443%	145	1,183	(725)
88201	UNION COUNTY	22,674	0.059833%	19,556	159,726	(97,810)
88204	GREATER REGIONAL MEDICAL CENTER	91,858	0.242395%	79,224	647,079	(396,245)
88301	CITY OF CRESTON	2,485	0.006558%	2,143	17,506	(10,720)
88306	CITY OF AFTON	4,176	0.011020%	3,602	29,418	(18,015)
89201	VAN BUREN COUNTY	28,752	0.075871%	24,798	202,540	(124,027)
89204	VAN BUREN COUNTY HOSPITAL	46,009	0.121408%	39,681	324,102	(198,467)
89301	CITY OF FARMINGTON	119	0.000314%	103	838	(513)
90201	WAPELLO COUNTY	87,098	0.229833%	75,118	613,543	(375,709)
91201	WARREN COUNTY	16,231	0.042829%	13,998	114,333	(70,013)
91301	CITY OF INDIANOLA	120,298	0.317441%	103,752	847,414	(518,922)
91303	CITY OF CARLISLE	73,133	0.192983%	63,075	515,173	(315,471)
91307	CITY OF NORWALK	213,488	0.563349%	184,124	1,503,871	(920,909)
92201	WASHINGTON COUNTY	95,384	0.251698%	82,265	671,913	(411,452)
92301	CITY OF WASHINGTON	99,243	0.261883%	85,593	699,100	(428,101)
93201	WAYNE COUNTY	43,043	0.113581%	37,123	303,208	(185,672)
93204	WAYNE COUNTY HOSPITAL	53,181	0.140334%	45,867	374,624	(229,404)
93302	CITY OF SEYMOUR	4,097	0.010812%	3,534	28,862	(17,674)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
6,854	21,080	82,136	110,070	828	1,024	46,784	48,636	73,167
12,133	37,317	145,404	194,854	1,466	1,813	82,820	86,099	129,527
3,358	10,328	40,243	53,929	406	502	22,922	23,830	35,849
4,658	14,326	55,822	74,806	563	696	31,795	33,054	49,726
7,011	21,562	84,014	112,587	847	1,047	47,853	49,747	74,840
5,540	17,038	66,388	88,966	669	828	37,814	39,311	59,139
3,390	10,426	40,626	54,442	410	506	23,140	24,056	36,190
12,519	38,502	150,021	201,042	1,512	1,870	85,450	88,832	133,640
92,598	284,795	1,109,689	1,487,082	11,186	13,834	632,067	657,087	988,521
28,019	86,174	335,772	449,965	3,385	4,186	191,252	198,823	299,109
5,793	17,818	69,428	93,039	700	866	39,546	41,112	61,847
4,926	15,150	59,031	79,107	595	736	33,624	34,955	52,586
4,224	12,991	50,620	67,835	510	631	28,833	29,974	45,093
8,703	26,765	104,289	139,757	1,051	1,300	59,402	61,753	92,902
177	545	2,122	2,844	21	26	1,209	1,256	1,891
20,009	61,541	239,790	321,340	2,417	2,989	136,582	141,988	213,607
4,141	12,735	49,622	66,498	500	619	28,264	29,383	44,204
5,080	15,623	60,876	81,579	614	759	34,674	36,047	54,229
467	1,436	5,597	7,500	56	70	3,188	3,314	4,986
1,822	5,604	21,836	29,262	220	272	12,438	12,930	19,452
3,257	10,017	39,029	52,303	393	487	22,230	23,110	34,767
4,153	12,774	49,775	66,702	502	621	28,351	29,474	44,340
3,924	12,068	47,021	63,013	474	586	26,783	27,843	41,887
2	5	20	27	-	-	11	11	18
20	62	243	325	2	3	139	144	217
2,740	8,428	32,840	44,008	331	409	18,705	19,445	29,254
11,102	34,144	133,042	178,288	1,341	1,659	75,779	78,779	118,515
300	924	3,599	4,823	36	45	2,050	2,131	3,206
505	1,552	6,049	8,106	61	75	3,445	3,581	5,388
3,475	10,687	41,643	55,805	420	519	23,719	24,658	37,096
5,561	17,102	66,637	89,300	672	831	37,955	39,458	59,361
14	44	172	230	2	2	98	102	153
10,526	32,375	126,147	169,048	1,272	1,573	71,852	74,697	112,373
1,962	6,033	23,507	31,502	237	293	13,390	13,920	20,941
14,539	44,716	174,232	233,487	1,756	2,172	99,241	103,169	155,207
8,839	27,184	105,922	141,945	1,068	1,320	60,332	62,720	94,356
25,802	79,355	309,202	414,359	3,117	3,855	176,118	183,090	275,440
11,528	35,455	138,148	185,131	1,393	1,722	78,688	81,803	123,064
11,994	36,889	143,738	192,621	1,449	1,792	81,872	85,113	128,043
5,202	15,999	62,341	83,542	628	777	35,509	36,914	55,534
6,427	19,768	77,024	103,219	776	960	43,872	45,608	68,614
495	1,523	5,934	7,952	60	74	3,380	3,514	5,286

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, 2020

Employer ID #	Employer Name	2020 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
94201	WEBSTER COUNTY	94,843	0.250272%	81,799	668,105	(409,120)
94301	CITY OF FORT DODGE	39,384	0.103926%	33,967	277,432	(169,888)
94305	CITY OF GOWRIE	4,537	0.011972%	3,913	31,960	(19,571)
94307	CITY OF DAYTON	3,893	0.010272%	3,357	27,421	(16,792)
95201	WINNEBAGO COUNTY	29,139	0.076892%	25,131	205,266	(125,696)
95301	CITY OF FOREST CITY	73,023	0.192692%	62,979	514,395	(314,994)
95311	CITY OF LAKE MILLS	28,659	0.075624%	24,717	201,880	(123,623)
95317	BUFFALO CENTER POLICE DEPT	1,421	0.003750%	1,226	10,010	(6,129)
96201	WINNESHIEK COUNTY	59,831	0.157883%	51,602	421,471	(258,092)
96205	WINNESHIEK MEDICAL CENTER	87,452	0.230768%	75,424	616,040	(377,238)
96308	CITY OF CALMAR	6,020	0.015886%	5,192	42,409	(25,969)
97201	WOODBURY COUNTY	472,540	1.246933%	407,546	3,328,711	(2,038,367)
97301	CITY OF SIOUX CITY	140,267	0.370136%	120,975	988,085	(605,063)
97306	CITY OF SERGEANT BLUFF	52,765	0.139236%	45,508	371,693	(227,610)
97308	CITY OF MOVILLE	8,436	0.022261%	7,276	59,427	(36,391)
98201	WORTH COUNTY	51,466	0.135808%	44,387	362,541	(222,005)
98302	CITY OF MANLY	9,844	0.025975%	8,490	69,342	(42,462)
99201	WRIGHT COUNTY	64,620	0.170519%	55,732	455,203	(278,748)
99301	CITY OF CLARION	41,187	0.108684%	35,522	290,133	(177,665)
99302	CITY OF EAGLE GROVE	44,139	0.116472%	38,068	310,926	(190,398)
99304	CITY OF BELMOND	24,273	0.064051%	20,934	170,985	(104,705)
99311	IOWA SPECIALTY HOSPITAL-CLARION	20,828	0.054960%	17,963	146,716	(89,843)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	35,229	0.092962%	30,384	248,164	(151,965)
Total for all entities		\$ 37,896,148	100.000000%	\$ 32,683,892	266,951,890	(163,470,502)

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES				DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts)*				(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
11,463	35,254	137,365	184,082	1,385	1,712	78,242	81,339	122,366
4,760	14,639	57,041	76,440	575	711	32,490	33,776	50,813
548	1,686	6,571	8,805	66	82	3,743	3,891	5,854
470	1,447	5,638	7,555	57	70	3,211	3,338	5,022
3,522	10,831	42,203	56,556	425	526	24,039	24,990	37,595
8,825	27,143	105,762	141,730	1,066	1,318	60,241	62,625	94,213
3,464	10,653	41,507	55,624	418	517	23,642	24,577	36,975
172	528	2,058	2,758	21	26	1,172	1,219	1,833
7,231	22,240	86,656	116,127	873	1,080	49,358	51,311	77,194
10,569	32,507	126,660	169,736	1,277	1,579	72,144	75,000	112,830
728	2,238	8,719	11,685	88	109	4,966	5,163	7,767
57,109	175,646	684,396	917,151	6,899	8,532	389,825	405,256	609,667
16,952	52,138	203,154	272,244	2,048	2,533	115,714	120,295	180,972
6,377	19,613	76,422	102,412	770	953	43,529	45,252	68,077
1,020	3,136	12,218	16,374	123	152	6,959	7,234	10,884
6,220	19,130	74,540	99,890	751	929	42,457	44,137	66,401
1,190	3,659	14,257	19,106	144	178	8,121	8,443	12,700
7,810	24,020	93,591	125,421	943	1,167	53,309	55,419	83,372
4,978	15,309	59,652	79,939	601	744	33,977	35,322	53,139
5,334	16,407	63,928	85,669	644	797	36,412	37,853	56,947
2,934	9,022	35,155	47,111	354	438	20,024	20,816	31,317
2,517	7,742	30,165	40,424	304	376	17,182	17,862	26,872
4,258	13,095	51,023	68,376	514	636	29,062	30,212	45,452
4,580,038	14,086,252	54,886,375	73,552,665	553,254	684,252	31,262,684	32,500,190	48,893,325

Iowa Public Employees' Retirement System

Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2020

(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, 2020, IPERS had 170,380 contributing (active) members, employed by 1,944 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 still working for an IPERS-covered employer may apply to begin receiving IPERS retirement benefits while still employed. Special Service members are eligible for retirement benefits if they are vested, no longer working for an IPERS-covered employer, and reach age 55. Sheriffs and Deputies are eligible for retirement benefits at age 50 if they have 22 years of qualified service.
5. Pension Benefit Formula – The formula used to calculate a Regular member's monthly IPERS benefit includes:
 - A multiplier (based on years of service).
 - The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)
 - An early-retirement reduction, only if the benefit is first paid before the member reaches normal retirement age. If a Regular member receives benefits before normal retirement age, a permanent early-retirement reduction will apply. For service earned before July 1, 2012, a reduction of 3 percent a year is applied for each year the benefit is paid before normal retirement age. For service earned after June 30, 2012, the reduction is 6 percent for each year of retirement before age 65.

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

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

8. Death Benefits

- Preretirement Death Benefits – If an IPERS member dies before retirement, the member's designated beneficiary may receive a lump-sum payment based on the greater of the following two formulas:

- Death benefit = The actuarial present value of the member's accrued benefit as of date of death.
- Death benefit = Member's accumulated contributions + (Member's highest annual covered wage × Years of service/30*)

*The denominator is 22 for all Special Service members.

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

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

Contributions

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

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

In fiscal year 2020, pursuant to the required rate, Regular members contributed 6.29 percent of pay and their employers contributed 9.44 percent for a total rate of 15.73 percent. Sheriff and Deputy members and their employers both contributed 9.51 percent of pay for a total rate of 19.02 percent. Protection Occupation members contributed 6.61 percent of pay and their employers contributed 9.91 percent for a total rate of 16.52 percent.

2020 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 2020, up to the cutoff date of August 7, 2020. 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, 2020, 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 5.49 years for the year ended June 30, 2020. 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 5.49 years for the year ended June 30, 2020. 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 106, 114 and 138, 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 5.49 years for the year ended June 30, 2020.

(3) Net Pension Liability

The components of the net pension liability of the System at June 30, 2020 were as follows:

Regular Members

Total pension liability	\$ 38,469,643,936
Plan fiduciary net position	31,493,894,122
Net pension liability	<u>\$ 6,975,749,814</u>

Plan fiduciary net position as a percentage of the total pension liability	81.87%
--	--------

Sheriffs and Deputies

Total pension liability	\$ 766,018,806
Plan fiduciary net position	749,717,084
Net pension liability	<u>\$ 16,301,722</u>

Plan fiduciary net position as a percentage of the total pension liability	97.87%
--	--------

Protection Occupation Members

Total pension liability	\$ 1,836,764,798
Plan fiduciary net position	1,804,080,906
Net pension liability	<u>\$ 32,683,892</u>

Plan fiduciary net position as a percentage of the total pension liability	98.22%
--	--------

Total Membership

Total pension liability	\$ 41,072,427,540
Plan fiduciary net position	34,047,692,112
Net pension liability	<u>\$ 7,024,735,428</u>

Plan fiduciary net position as a percentage of the total pension liability	82.90%
--	--------

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement:

- Assumed investment return: 7%
- Projected salary increases: 3.25%–16.25% depending upon years of service
- Mortality tables: RP-2014 Employee and Healthy Annuitant Tables adjusted to 2006 and 2017 with MP-2017 generational adjustments
- Inflation rate: 2.6%
- Payroll increase assumption: 3.25%

The actuarial assumptions used in the June 30, 2020 valuation are based on the results of the most recent actuarial experience studies. An experience study of the System’s demographic assumptions was presented to the Investment Board in June 2018. This study included information on mortality, retirement, disability and termination rates, as well as salary trends, for the period of July 1, 2013 – June 30, 2017. At the Investment Board’s direction, the experience study of the System’s economic assumptions, including the long-term rate of return, was accelerated a year resulting in a full review of the economic assumptions in early 2017. The findings of the experience study on economic assumptions, along with the resulting recommendations, are included in the report dated March 24, 2017.

Several factors are considered in evaluating the actuarial assumed investment return including long-term historical data, estimates inherent in current market data, along with estimates of variability and correlations for each asset class, and an analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) were developed by the System’s investment consultant. These ranges were combined to develop the actuarial assumed investment return by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The actuarial assumed investment return reflects the anticipated returns on current and future plan assets and provides a discount rate to determine the present value of future benefit payments.

Best estimates of geometric real rates of return for each major asset class included in IPERS’ target asset allocation as of June 30, 2020, are shown in the following table.

Asset Class	Target Allocation	Long-Term
		Expected Real Rate of Return
Domestic equity	22.0%	4.43%
International equity	17.5	5.15
Global smart beta equity	6.0	4.87
Core-plus fixed income	28.0	(0.29)
Public credit	4.0	2.29
Cash	1.0	(0.78)
Private equity	11.0	6.54
Private real assets	7.5	4.48
Private credit	3.0	3.11
Total	100.0%	

Discount Rate – The discount rate used to calculate the TPL is 7 percent. The projection of cash flows used to determine the discount rate assumed that contributions from employees and employers will be made at the contractually required rates, which are set by the Contribution Rate Funding Policy and derived from the actuarial valuation. Based on those assumptions, IPERS' fiduciary net position is projected to be available to make all projected future benefit payments of current plan members. Therefore, the actuarial assumed investment return was applied to all periods of projected benefit payments to determine the TPL.

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
All Membership Groups			
Total Pension Liability	\$46,058,011,996	\$41,072,427,540	\$36,892,404,744
Fiduciary Net Position	<u>\$34,047,692,112</u>	<u>\$34,047,692,112</u>	<u>\$34,047,692,112</u>
Net Pension Liability	\$12,010,319,884	\$7,024,735,428	\$2,844,712,632
Regular Members			
Total Pension Liability	\$43,125,368,233	\$38,469,643,936	\$34,565,890,248
Fiduciary Net Position	<u>\$31,493,894,122</u>	<u>\$31,493,894,122</u>	<u>\$31,493,894,122</u>
Net Pension Liability	\$11,631,474,111	\$6,975,749,814	\$3,071,996,126
Sheriffs and Deputies			
Total Pension Liability	\$861,610,967	\$766,018,806	\$685,904,092
Fiduciary Net Position	<u>\$749,717,084</u>	<u>\$749,717,084</u>	<u>\$749,717,084</u>
Net Pension Liability	\$111,893,883	\$16,301,722	(\$63,812,992)
Protection Occupation			
Total Pension Liability	\$2,071,032,796	\$1,836,764,798	\$1,640,610,404
Fiduciary Net Position	<u>\$1,804,080,906</u>	<u>\$1,804,080,906</u>	<u>\$1,804,080,906</u>
Net Pension Liability	\$266,951,890	\$32,683,892	(\$163,470,502)

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, 2020, for each of the three membership groups, as well as the total membership.

Regular Membership - Deferred Outflows of Resources					
	June 30, 2019 (1)	Additions (2)	Recognition (3)	June 30, 2020 (4) = (1) + (2) - (3)	
Differences between expected and actual experience					
FY 2015 Base	\$ 2,527,059	\$ 0	\$ 2,527,059	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	13,634,090	0	5,927,864	7,706,226	
FY 2018 Base	0	0	0	0	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	0	0	0	
Total	\$ 16,161,149	\$ 0	\$ 8,454,923	\$ 7,706,226	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	584,978,058	0	254,338,287	330,639,771	
FY 2018 Base	39,450,898	0	12,027,713	27,423,185	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	0	0	0	
Total	\$ 624,428,956	\$ 0	\$ 266,366,000	\$ 358,062,956	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	275,579,833	0	275,579,833	0	
FY 2017 Base	0	0	0	0	
FY 2018 Base	0	0	0	0	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	1,207,129,272	241,425,854	965,703,418	
Total	\$ 275,579,833	\$ 1,207,129,272	\$ 517,005,687	\$ 965,703,418	
Total	\$ 916,169,938	\$ 1,207,129,272	\$ 791,826,610	\$ 1,331,472,600	

Regular Membership - Deferred Inflows of Resources					
	June 30, 2019 (1)	Additions (2)	Recognition (3)	June 30, 2020 (4) = (1) + (2) - (3)	
Differences between expected and actual experience					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	22,741,620	0	17,228,502	5,513,118	
FY 2017 Base	0	0	0	0	
FY 2018 Base	78,944,921	0	24,068,574	54,876,347	
FY 2019 Base	107,913,890	0	23,980,864	83,933,026	
FY 2020 Base	0	25,702,209	4,681,641	21,020,568	
Total	\$ 209,600,431	\$ 25,702,209	\$ 69,959,581	\$ 165,343,059	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	0	0	0	0	
FY 2018 Base	0	0	0	0	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	0	0	0	
Total	\$ 0	\$ 0	\$ 0	\$ 0	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	440,872,402	0	220,436,202	220,436,200	
FY 2018 Base	187,224,701	0	62,408,234	124,816,467	
FY 2019 Base	304,403,674	0	76,100,918	228,302,756	
FY 2020 Base	0	0	0	0	
Total	\$ 932,500,777	\$ 0	\$ 358,945,354	\$ 573,555,423	
Total	\$ 1,142,101,208	\$ 25,702,209	\$ 428,904,935	\$ 738,898,482	

Sheriffs and Deputies - Deferred Outflows of Resources						
	June 30, 2019		Additions		Recognition	June 30, 2020
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2015 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2016 Base	0		0		0	0
FY 2017 Base	1,458,030		0		633,926	824,104
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
Total	\$ 1,458,030	\$	0	\$	633,926	\$ 824,104
Changes of assumptions						
FY 2015 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2016 Base	0		0		0	0
FY 2017 Base	11,813,322		0		5,136,227	6,677,095
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
Total	\$ 11,813,322	\$	0	\$	5,136,227	\$ 6,677,095
Differences between projected and actual earnings						
FY 2015 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2016 Base	6,091,091		0		6,091,091	0
FY 2017 Base	0		0		0	0
FY 2018 Base	0		0		0	0
FY 2019 Base	0		0		0	0
FY 2020 Base	0		28,561,647		5,712,329	22,849,318
Total	\$ 6,091,091	\$	28,561,647	\$	11,803,420	\$ 22,849,318
Total	\$ 19,362,443	\$	28,561,647	\$	17,573,573	\$ 30,350,517

Sheriffs and Deputies - Deferred Inflows of Resources						
	June 30, 2019		Additions		Recognition	June 30, 2020
	(1)		(2)		(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience						
FY 2015 Base	\$ 6,047	\$	0	\$	6,047	\$ 0
FY 2016 Base	669,857		0		507,468	162,389
FY 2017 Base	0		0		0	0
FY 2018 Base	2,176,375		0		663,529	1,512,846
FY 2019 Base	81,956		0		18,212	63,744
FY 2020 Base	0		74,227		13,520	60,707
Total	\$ 2,934,235	\$	74,227	\$	1,208,776	\$ 1,799,686
Changes of assumptions						
FY 2015 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2016 Base	0		0		0	0
FY 2017 Base	0		0		0	0
FY 2018 Base	16,950,605		0		5,167,868	11,782,737
FY 2019 Base	0		0		0	0
FY 2020 Base	0		0		0	0
Total	\$ 16,950,605	\$	0	\$	5,167,868	\$ 11,782,737
Differences between projected and actual earnings						
FY 2015 Base	\$ 0	\$	0	\$	0	\$ 0
FY 2016 Base	0		0		0	0
FY 2017 Base	9,893,466		0		4,946,732	4,946,734
FY 2018 Base	4,217,585		0		1,405,861	2,811,724
FY 2019 Base	7,106,808		0		1,776,702	5,330,106
FY 2020 Base	0		0		0	0
Total	\$ 21,217,859	\$	0	\$	8,129,295	\$ 13,088,564
Total	\$ 41,102,699	\$	74,227	\$	14,505,939	\$ 26,670,987

Protection Occupation - Deferred Outflows of Resources					
	June 30, 2019		Additions	Recognition	June 30, 2020
	(1)		(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2016 Base	0	0	0	0	0
FY 2017 Base	576,549	0	0	250,674	325,875
FY 2018 Base	0	0	0	0	0
FY 2019 Base	1,790,141	0	0	397,809	1,392,332
FY 2020 Base	0	3,499,210	637,379	2,861,831	
Total	\$ 2,366,690	\$ 3,499,210	\$ 1,285,862	\$ 4,580,038	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2016 Base	0	0	0	0	0
FY 2017 Base	24,921,829	0	10,835,577	14,086,252	
FY 2018 Base	0	0	0	0	0
FY 2019 Base	0	0	0	0	0
FY 2020 Base	0	0	0	0	0
Total	\$ 24,921,829	\$ 0	\$ 10,835,577	\$ 14,086,252	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2016 Base	14,442,700	0	14,442,700	0	
FY 2017 Base	0	0	0	0	0
FY 2018 Base	0	0	0	0	0
FY 2019 Base	0	0	0	0	0
FY 2020 Base	0	68,607,969	13,721,594	54,886,375	
Total	\$ 14,442,700	\$ 68,607,969	\$ 28,164,294	\$ 54,886,375	
Total	\$ 41,731,219	\$ 72,107,179	\$ 40,285,733	\$ 73,552,665	

Protection Occupation - Deferred Inflows of Resources					
	June 30, 2019		Additions	Recognition	June 30, 2020
	(1)		(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience					
FY 2015 Base	\$ 182,729	\$ 0	\$ 182,729	\$ 0	0
FY 2016 Base	248,050	0	187,916	60,134	
FY 2017 Base	0	0	0	0	0
FY 2018 Base	709,400	0	216,280	493,120	
FY 2019 Base	0	0	0	0	0
FY 2020 Base	0	0	0	0	0
Total	\$ 1,140,179	\$ 0	\$ 586,925	\$ 553,254	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2016 Base	0	0	0	0	0
FY 2017 Base	0	0	0	0	0
FY 2018 Base	984,362	0	300,110	684,252	
FY 2019 Base	0	0	0	0	0
FY 2020 Base	0	0	0	0	0
Total	\$ 984,362	\$ 0	\$ 300,110	\$ 684,252	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2016 Base	0	0	0	0	0
FY 2017 Base	23,520,252	0	11,760,125	11,760,127	
FY 2018 Base	10,285,411	0	3,428,470	6,856,941	
FY 2019 Base	16,860,821	0	4,215,205	12,645,616	
FY 2020 Base	0	0	0	0	0
Total	\$ 50,666,484	\$ 0	\$ 19,403,800	\$ 31,262,684	
Total	\$ 52,791,025	\$ 0	\$ 20,290,835	\$ 32,500,190	

Total Membership

Deferred Outflows of Resources					
	June 30, 2019		Additions	Recognition	June 30, 2020
	(1)		(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience					
FY 2015 Base	\$ 2,527,059	\$ 0	\$ 2,527,059	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	15,668,669	0	6,812,464	8,856,205	
FY 2018 Base	0	0	0	0	
FY 2019 Base	1,790,141	0	397,809	1,392,332	
FY 2020 Base	0	3,499,210	637,379	2,861,831	
Total	\$ 19,985,869	\$ 3,499,210	\$ 10,374,711	\$ 13,110,368	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	621,713,209	0	270,310,091	351,403,118	
FY 2018 Base	39,450,898	0	12,027,713	27,423,185	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	0	0	0	
Total	\$ 661,164,107	\$ 0	\$ 282,337,804	\$ 378,826,303	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	296,113,624	0	296,113,624	0	
FY 2017 Base	0	0	0	0	
FY 2018 Base	0	0	0	0	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	1,304,298,888	260,859,777	1,043,439,111	
Total	\$ 296,113,624	\$ 1,304,298,888	\$ 556,973,401	\$ 1,043,439,111	
Total	\$ 977,263,600	\$ 1,307,798,098	\$ 849,685,916	\$ 1,435,375,782	

Deferred Inflows of Resources					
	June 30, 2019		Additions	Recognition	June 30, 2020
	(1)		(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience					
FY 2015 Base	\$ 188,776	\$ 0	\$ 188,776	\$ 0	
FY 2016 Base	23,659,527	0	17,923,886	5,735,641	
FY 2017 Base	0	0	0	0	
FY 2018 Base	81,830,696	0	24,948,383	56,882,313	
FY 2019 Base	107,995,846	0	23,999,076	83,996,770	
FY 2020 Base	0	25,776,436	4,695,161	21,081,275	
Total	\$ 213,674,845	\$ 25,776,436	\$ 71,755,282	\$ 167,695,999	
Changes of assumptions					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	0	0	0	0	
FY 2018 Base	17,934,967	0	5,467,978	12,466,989	
FY 2019 Base	0	0	0	0	
FY 2020 Base	0	0	0	0	
Total	\$ 17,934,967	\$ 0	\$ 5,467,978	\$ 12,466,989	
Differences between projected and actual earnings					
FY 2015 Base	\$ 0	\$ 0	\$ 0	\$ 0	
FY 2016 Base	0	0	0	0	
FY 2017 Base	474,286,120	0	237,143,059	237,143,061	
FY 2018 Base	201,727,697	0	67,242,565	134,485,132	
FY 2019 Base	328,371,303	0	82,092,825	246,278,478	
FY 2020 Base	0	0	0	0	
Total	\$ 1,004,385,120	\$ 0	\$ 386,478,449	\$ 617,906,671	
Total	\$ 1,235,994,932	\$ 25,776,436	\$ 463,701,709	\$ 798,069,659	

Pension Expense

The following tables show the summary of pension expense as of June 30, 2020, for each of the three membership groups, as well as the total membership.

REGULAR MEMBERS

Service Cost at end of year	\$827,239,183
Interest on the Total Pension Liability	2,537,289,061
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(4,681,641)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(498,800,745)
Projected earnings on plan investments	(2,171,419,928)
Expensed portion of current-period difference between projected and actual earnings on plan investments	241,425,854
Administrative expenses	13,011,391
Recognition of beginning Deferred Outflows of Resources	550,400,756
Recognition of beginning Deferred Inflows of Resources	(424,223,294)
Total Pension Expense	\$1,070,240,637

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.49 years.

SHERIFFS AND DEPUTIES

Service Cost at end of year	\$20,882,626
Interest on the Total Pension Liability	49,864,023
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(13,520)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(11,674,540)
Projected earnings on plan investments	(51,323,115)
Expensed portion of current-period difference between projected and actual earnings on plan investments	5,712,329
Administrative expenses	106,297
Recognition of beginning Deferred Outflows of Resources	11,861,244
Recognition of beginning Deferred Inflows of Resources	(14,492,419)
Total Pension Expense	\$10,922,925

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.49 years.

PROTECTION OCCUPATION

Service Cost at end of year	\$58,089,808
Interest on the Total Pension Liability	119,143,486
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	637,379
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(25,372,295)
Projected earnings on plan investments	(123,429,271)
Expensed portion of current-period difference between projected and actual earnings on plan investments	13,721,594
Administrative expenses	466,699
Recognition of beginning Deferred Outflows of Resources	25,926,760
Recognition of beginning Deferred Inflows of Resources	(20,290,835)
Total Pension Expense	\$48,893,325

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.49 years.

ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$906,211,617
Interest on the Total Pension Liability	2,706,296,570
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(4,057,782)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(535,847,580)
Projected earnings on plan investments	(2,346,172,314)
Expensed portion of current-period difference between projected and actual earnings on plan investments	260,859,777
Administrative expenses	13,584,387
Recognition of beginning Deferred Outflows of Resources	588,188,760
Recognition of beginning Deferred Inflows of Resources	(459,006,548)
Total Pension Expense	\$1,130,056,887

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.49 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, 2020, for each of the three membership groups, as well as the total membership which will be recognized in pension expense in future years.

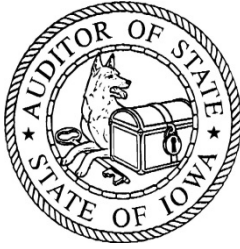
Regular Membership			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2021	\$513,719,718	\$417,189,549	\$96,530,169
2022	331,533,413	191,240,230	140,293,183
2023	244,793,613	111,502,624	133,290,989
2024	241,425,856	16,672,075	224,753,781
2025	0	2,294,004	(2,294,004)
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
2021	\$11,482,482	\$14,154,815	(\$2,672,333)
2022	7,443,375	9,045,694	(1,602,319)
2023	5,712,329	3,441,223	2,271,106
2024	5,712,331	22,628	5,689,703
2025	0	6,627	(6,627)
Thereafter	0	0	0

Protection Occupation			
Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2021	\$25,843,033	\$19,980,326	\$5,862,707
2022	18,082,658	8,160,066	9,922,592
2023	14,756,782	4,359,798	10,396,984
2024	14,557,877	0	14,557,877
2025	312,315	0	312,315
Thereafter	0	0	0

ALL MEMBERSHIP GROUPS

Year Ended June 30:	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows/(Inflows) of Resources
2021	\$551,045,233	\$451,324,690	\$99,720,543
2022	357,059,446	208,445,990	148,613,456
2023	265,262,724	119,303,645	145,959,079
2024	261,696,064	16,694,703	245,001,361
2025	312,315	2,300,631	(1,988,316)
Thereafter	0	0	0



OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Rob Sand
Auditor of State

State Capitol Building
Des Moines, Iowa 50319-0006

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

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

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

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2020 Actual Employer Contributions, Employer Allocation Percentage, the total for all entities of the columns titled Net Pension Liability or Net Pension Liability/(Asset), Total Deferred Outflows of Resources, Total Deferred Inflows of Resources and Total Proportionate Share of Allocable Plan Pension Expense (specified column totals) included in the accompanying Schedules of Employer Allocations and Collective Pension Amounts by Employer (Schedules) of the Iowa Public Employees' Retirement System (IPERS) for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2020 and the related Notes to Schedules, and have issued our report thereon dated March 5, 2021.

Internal Control Over Financial Reporting

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

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

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

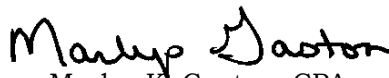
Compliance and Other Matters

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

Purpose of this Report

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

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


Marlys K. Gaston, CPA
Deputy Auditor of State

March 5, 2021

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2020

Findings Related to the Schedules:

INTERNAL CONTROL DEFICIENCIES:

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

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Iowa Public Employees' Retirement System

Staff

This audit was performed by:

Marlys K. Gaston, CPA, Deputy
Michelle B. Meyer, CPA, Manager
Cole L. Hocker, CPA, Senior Auditor II
Joseph G. Timmons, Assistant Auditor
Kathryn L. Blumer, Assistant Auditor