



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

Rob Sand  
Auditor of State

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**NEWS RELEASE**

Contact: Brian Brustkern  
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FOR RELEASE

April 18, 2024

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

The report includes the audited Schedules of Employer Allocations and Collective Pension Amounts Allocated by Employer required to comply with Governmental Accounting Standards Board (GASB) Statement No. 68, Accounting and Financial Reporting for Pensions. The Schedules present each IPERS participating employer's contributions and proportionate share of the net pension liability, pension expense, deferred outflows of resources and deferred inflows of resources for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2023.

**AUDIT FINDINGS:**

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

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM**

**INDEPENDENT AUDITOR'S REPORT**  
**SCHEDULES OF EMPLOYER ALLOCATIONS AND**  
**COLLECTIVE PENSION AMOUNTS ALLOCATED BY EMPLOYER**  
**SCHEDULE OF FINDINGS**

**JUNE 30, 2023**

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## Iowa Public Employees' Retirement System

### Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
<b>Investment Board</b>		
<b>Voting Members:</b>		
Justin Kirchoff	Chairperson	April 30, 2025
William Bemis	Vice Chairperson	April 30, 2027
Vacant		
Tami Loge	Member	April 30, 2028
Kris Rowley	Member	April 30, 2025
Matthew Watters	Member	April 30, 2029
Roby Smith	State Treasurer	Ex Officio Member
<b>Nonvoting Members:</b>		
Representative Martin Graber	Member	January 12, 2025
Representative Amy Nielsen	Member	January 12, 2025
Senator Molly Donahue	Member	January 12, 2025
Senator Mark Lofgren	Member	January 12, 2025

### IPERS

Gregory S. Samorajski	Chief Executive Officer
Tara Hagan	Chief Financial Officer

**Iowa Public Employees' Retirement System**



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Independent Auditor's Report

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

Report on the Audit of the Schedules

Opinion

We have audited the columns titled 2023 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, 2023, and the related Notes to Schedules.

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2023 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, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Schedules

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

### Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

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

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

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 4, 2024 on our consideration of IPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of IPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control over financial reporting and compliance.

Restriction on Use

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



Brian R. Brustkern, CPA  
Deputy Auditor of State

April 4, 2024



**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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	\$ 22,762	0.002686%	123,928	263,499
00111	PAGE COUNTY SOIL & WATER CONSERVATION	5,747	0.000678%	31,289	66,528
00115	MID IOWA COMMUNITY ACTION INC (MICA)	364,038	0.042955%	1,982,030	4,214,237
00121	HARRISON COUNTY LANDFILL COMMISSION	28,292	0.003338%	154,036	327,515
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	2,165	0.000255%	11,786	25,059
00124	HAMPTON-DUMONT COMMUNITY SCHOOL DIST	1,000,653	0.118072%	5,448,126	11,583,931
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	6,287	0.000742%	34,230	72,782
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,690	0.000199%	9,200	19,562
00133	COMMUNITY HOUSING INITIATIVES INC.	167,251	0.019735%	910,609	1,936,157
00137	CITY OF WESTWOOD	396	0.000047%	2,159	4,590
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	13,817	0.001630%	75,228	159,951
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	14,568	0.001719%	79,314	168,639
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	29,459	0.003476%	160,392	341,030
00145	NEW OPPORTUNITIES, INC.	418,020	0.049324%	2,275,941	4,839,157
00147	WHAT CHEER PUBLIC LIBRARY	793	0.000094%	4,315	9,174
00148	AMANA COLONIES LAND USE DISTRICT	1,661	0.000196%	9,046	19,233
00149	STATE - DEPT OF CORRECTIONS/FT DODGE	188,106	0.022196%	1,024,158	2,177,589
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	5,085	0.000600%	27,687	58,869
00173	CITY OF SAINT DONATUS	718	0.000085%	3,911	8,316
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	3,702	0.000437%	20,155	42,855
00177	WGML REFUSE COMMISSION	113	0.000013%	617	1,311
00182	IOWA COUNTY ENGINEERS ASSOCIATION	84,207	0.009936%	458,472	974,813
00189	GREENBELT HOME CARE	99,306	0.011718%	540,676	1,149,597
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	277,650	0.032761%	1,511,683	3,214,175
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	454,531	0.053632%	2,474,723	5,261,813
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	202,539	0.023899%	1,102,740	2,344,671
00198	OPERATION THRESHOLD INC.	205,259	0.024220%	1,117,545	2,376,150
00199	WEST CENTRAL COMMUNITY ACTION	383,871	0.045295%	2,090,011	4,443,829
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	392,973	0.046369%	2,139,571	4,549,204
00201	MID-SIOUX OPPORTUNITY INC.	335,672	0.039608%	1,827,591	3,885,865
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	281,756	0.033246%	1,534,043	3,261,716
00203	MATURA ACTION CORPORATION	168,882	0.019927%	919,492	1,955,045
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	498,631	0.058836%	2,714,833	5,772,340
00205	COMMUNITY ACTION OF EASTERN IOWA	376,251	0.044396%	2,048,526	4,355,622
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	929,070	0.109626%	5,058,388	10,755,259
00210	CITY OF BALLTOWN	210	0.000025%	1,142	2,429
00213	CITY OF KINROSS	42	0.000005%	231	492
00215	REGIONAL TRANSIT AUTHORITY INC	149,342	0.017622%	813,101	1,728,834
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	310,064	0.036586%	1,688,163	3,589,411
00218	FREEPORT WATER AND SANITARY DISTRICT	3,090	0.000365%	16,824	35,771
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	1,614	0.000190%	8,786	18,681
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	3,172	0.000374%	17,270	36,719
00234	THE COMMUNITY AGENCY	53,118	0.006268%	289,204	614,913
00241	INDEPENDENCE LIGHT & POWER TELECOMM	55,246	0.006519%	300,790	639,547
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	462,331	0.054553%	2,517,194	5,352,115
00245	CHARLES CITY AREA DEVELOPMENT CORP	14,489	0.001710%	78,885	167,727
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	19,365	0.002285%	105,434	224,176
00269	MILLS COUNTY SOIL AND WATER	2,264	0.000267%	12,327	26,210
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	6,798	0.000802%	37,014	78,700
00278	AGWSR COMMUNITY SCHOOL DISTRICT	570,586	0.067326%	3,106,598	6,605,319
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	618,546	0.072985%	3,367,718	7,160,518
00283	HENRY COUNTY SOIL & WATER CONS DIST	2,908	0.000343%	15,830	33,659
00287	MADISON COUNTY SOIL & WATER	4,061	0.000479%	22,108	47,007
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	27,324	0.003224%	148,766	316,309
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	590	0.000070%	3,210	6,825
00292	MUTCHLER COMMUNITY CENTER	402	0.000047%	2,187	4,651
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	21,632	0.002552%	117,775	250,416

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
6,966	10,484	-	86,532	97,016	509	2	75,054	75,565	10,531
1,759	2,647	-	21,847	24,494	129	-	18,950	19,079	2,659
111,403	167,682	-	1,383,934	1,551,616	8,147	31	1,200,374	1,208,552	168,419
8,658	13,032	-	107,554	120,586	633	2	93,289	93,924	13,089
662	997	-	8,229	9,226	48	-	7,138	7,186	1,001
306,221	460,919	-	3,804,104	4,265,023	22,394	86	3,299,542	3,322,022	462,943
1,924	2,896	-	23,901	26,797	141	1	20,731	20,873	2,909
517	778	-	6,424	7,202	38	-	5,572	5,610	782
51,182	77,039	-	635,824	712,863	3,743	14	551,491	555,248	77,377
121	183	-	1,507	1,690	9	-	1,307	1,316	183
4,228	6,364	-	52,527	58,891	309	1	45,560	45,870	6,392
4,458	6,710	-	55,380	62,090	326	1	48,035	48,362	6,740
9,015	13,569	-	111,992	125,561	659	3	97,138	97,800	13,629
127,923	192,548	-	1,589,155	1,781,703	9,355	36	1,378,375	1,387,766	193,393
243	365	-	3,013	3,378	18	-	2,613	2,631	367
508	765	-	6,316	7,081	37	-	5,478	5,515	769
57,565	86,645	-	715,109	801,754	4,210	16	620,260	624,486	87,026
1,556	2,342	-	19,332	21,674	114	-	16,768	16,882	2,353
220	331	-	2,731	3,062	16	-	2,369	2,385	332
1,133	1,705	-	14,073	15,778	83	-	12,207	12,290	1,713
35	52	-	431	483	3	-	374	377	52
25,769	38,787	-	320,124	358,911	1,884	7	277,664	279,555	38,958
30,390	45,742	-	377,522	423,264	2,222	9	327,449	329,680	45,943
84,967	127,890	-	1,055,519	1,183,409	6,214	24	915,518	921,756	128,452
139,096	209,365	-	1,727,953	1,937,318	10,172	39	1,498,763	1,508,974	210,284
61,981	93,293	-	769,978	863,271	4,533	17	667,851	672,401	93,703
62,814	94,546	-	780,316	874,862	4,593	18	676,817	681,428	94,961
117,473	176,818	-	1,459,331	1,636,149	8,591	33	1,265,770	1,274,394	177,594
120,258	181,011	-	1,493,936	1,674,947	8,794	34	1,295,785	1,304,613	181,806
102,723	154,617	-	1,276,098	1,430,715	7,512	29	1,106,841	1,114,382	155,292
86,223	129,782	-	1,071,131	1,200,913	6,305	24	929,060	935,389	130,352
51,682	77,790	-	642,027	719,817	3,779	15	556,871	560,665	78,132
152,592	229,679	-	1,895,607	2,125,286	11,159	43	1,644,181	1,655,383	230,687
115,141	173,308	-	1,430,364	1,603,672	8,420	32	1,240,646	1,249,098	174,069
284,315	427,946	-	3,531,973	3,959,919	20,792	80	3,063,505	3,084,377	429,826
64	97	-	798	895	5	-	692	697	97
13	20	-	161	181	1	-	140	141	20
45,702	68,789	-	567,740	636,529	3,342	13	492,437	495,792	69,092
94,886	142,821	-	1,178,744	1,321,565	6,939	27	1,022,400	1,029,366	143,448
946	1,423	-	11,747	13,170	69	-	10,189	10,258	1,430
494	743	-	6,135	6,878	36	-	5,321	5,357	747
971	1,461	-	12,058	13,519	71	-	10,459	10,530	1,467
16,255	24,467	-	201,934	226,401	1,189	5	175,150	176,344	24,575
16,906	25,447	-	210,024	235,471	1,236	5	182,167	183,408	25,559
141,483	212,958	-	1,757,608	1,970,566	10,347	40	1,524,485	1,534,872	213,893
4,434	6,674	-	55,081	61,755	324	1	47,775	48,100	6,703
5,926	8,920	-	73,618	82,538	433	2	63,854	64,289	8,959
693	1,043	-	8,607	9,650	51	-	7,466	7,517	1,047
2,080	3,131	-	25,845	28,976	152	1	22,417	22,570	3,145
174,612	262,822	-	2,169,153	2,431,975	12,769	49	1,881,445	1,894,263	263,977
189,288	284,913	-	2,351,478	2,636,391	13,842	53	2,039,586	2,053,481	286,165
890	1,339	-	11,053	12,392	65	-	9,587	9,652	1,345
1,243	1,870	-	15,437	17,307	91	-	13,389	13,480	1,879
8,362	12,586	-	103,874	116,460	611	2	90,097	90,710	12,641
180	272	-	2,241	2,513	13	-	1,944	1,957	273
123	185	-	1,527	1,712	9	-	1,325	1,334	186
6,620	9,964	-	82,235	92,199	484	2	71,328	71,814	10,008

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
00294	COMMUNITY & FAMILY RESOURCES	690,464	0.081471%	3,759,278	7,993,063
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	4,320	0.000510%	23,519	50,007
00297	BOONE COUNTY SOIL & WATER DISTRICT	5,105	0.000602%	27,795	59,099
00300	CITY OF MAHARISHI VEDIC CITY	5,408	0.000638%	29,442	62,599
00301	CITY OF SAGEVILLE	1,232	0.000145%	6,707	14,262
00303	CITY OF UDELL	142	0.000017%	771	1,639
00304	CITY OF TURIN	127	0.000015%	694	1,476
00306	CITY OF GIBSON	255	0.000030%	1,388	2,951
00307	CITY OF OAKLAND ACRES	566	0.000067%	3,084	6,557
00308	CITY OF GILLETT GROVE	510	0.000060%	2,775	5,901
00309	IOWA NORTHLAND REGIONAL HOUSING	7,163	0.000845%	39,000	82,923
00314	LYTTON LIBRARY	836	0.000099%	4,551	9,676
00316	CROSSROADS MENTAL HEALTH CENTER	137,099	0.016177%	746,446	1,587,110
00317	KIDS WORLD INC	29,807	0.003517%	162,284	345,053
00319	STATE - DEPARTMENT OF REVENUE	2,304,937	0.271971%	12,549,388	26,682,795
00320	ZION RECOVERY SERVICES INC	354,678	0.041850%	1,931,070	4,105,886
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	286,019	0.033749%	1,557,249	3,311,058
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	68,452	0.008077%	372,694	792,430
00324	MONONA COUNTY SANITARY LANDFILL	14,674	0.001732%	79,896	169,876
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	630,385	0.074382%	3,432,175	7,297,568
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	71,484	0.008435%	389,198	827,522
00327	HAMILTON SOIL AND WATER CONS DIST	94	0.000011%	514	1,093
00329	MARION CO FAIR ASSOC	38,836	0.004582%	211,445	449,579
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	450,214	0.053123%	2,451,221	5,211,841
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	5,979	0.000705%	32,552	69,214
00334	ROCK RAPIDS MUNICIPAL UTILITY	74,146	0.008749%	403,692	858,338
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	19,811	0.002338%	107,864	229,343
00338	CLAYTON RIDGE COMM SCH DIST	454,242	0.053598%	2,473,150	5,258,468
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	288,989	0.034099%	1,573,421	3,345,444
00340	UNITED COMMUNITY HEALTH CENTER, INC	283,390	0.033439%	1,542,939	3,280,631
00341	MITCHELL CO ECON DEV COMMISSION	8,590	0.001014%	46,767	99,437
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	10,585	0.001249%	57,631	122,536
00343	UNION CO SOIL & WATER CONS DISTRICT	987	0.000116%	5,373	11,424
00344	SOUTHERN IOWA RC&D AREA	3,999	0.000472%	21,775	46,299
00345	MASON CITY HOUSING AUTHORITY	24,456	0.002886%	133,151	283,108
00350	LINKING FAMILIES AND COMMUNITIES	6,895	0.000814%	37,539	79,815
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	15,336	0.001810%	83,499	177,537
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,669,591	0.197004%	9,090,204	19,327,799
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	154,255	0.018201%	839,854	1,785,716
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	66,689	0.007869%	363,094	772,018
00361	GRAETTINGER-TERRIL CSD	295,738	0.034896%	1,610,164	3,423,568
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	205,676	0.024269%	1,119,818	2,380,982
00365	GREEN HILLS AEA	1,857,474	0.219173%	10,113,145	21,502,800
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	3,297	0.000389%	17,950	38,166
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	537,249	0.063393%	2,925,091	6,219,395
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	579,722	0.068404%	3,156,336	6,711,073
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	533,397	0.062938%	2,904,120	6,174,805
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	451,291	0.053250%	2,457,088	5,224,316
00371	CAM COMMUNITY SCHOOL DISTRICT	339,972	0.040115%	1,851,002	3,935,643
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	328,495	0.038761%	1,788,512	3,802,776
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	553,428	0.065302%	3,013,176	6,406,684
00377	DES MOINES AIRPORT AUTHORITY	496,244	0.058554%	2,701,834	5,744,701
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	111,592	0.013167%	607,570	1,291,828
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	712,858	0.084114%	3,881,204	8,252,304
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	548,289	0.064695%	2,985,199	6,347,198
00383	SOUTHERN IOWA TROLLEY	81,733	0.009644%	445,002	946,173
00386	IOWA PUBLIC POWER AGENCY	1,454	0.000172%	7,915	16,829

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
211,297	318,040	-	2,624,881	2,942,921	15,452	60	2,276,727	2,292,239	319,437
1,322	1,990	-	16,422	18,412	97	-	14,244	14,341	1,998
1,562	2,352	-	19,408	21,760	114	-	16,834	16,948	2,362
1,655	2,491	-	20,557	23,048	121	-	17,831	17,952	2,502
377	567	-	4,683	5,250	28	-	4,062	4,090	570
43	65	-	538	603	3	-	467	470	66
39	59	-	485	544	3	-	420	423	59
78	117	-	969	1,086	6	-	840	846	118
173	261	-	2,153	2,414	13	-	1,868	1,881	262
156	235	-	1,938	2,173	11	-	1,681	1,692	236
2,192	3,299	-	27,232	30,531	160	1	23,620	23,781	3,314
256	385	-	3,178	3,563	19	-	2,756	2,775	387
41,955	63,150	-	521,199	584,349	3,068	12	452,069	455,149	63,428
9,121	13,729	-	113,314	127,043	667	3	98,284	98,954	13,790
705,359	1,061,695	-	8,762,494	9,824,189	51,582	199	7,600,269	7,652,050	1,066,358
108,539	163,371	-	1,348,352	1,511,723	7,937	31	1,169,512	1,177,480	164,089
87,528	131,745	-	1,087,335	1,219,080	6,401	25	943,115	949,541	132,324
20,948	31,530	-	260,230	291,760	1,532	6	225,714	227,252	31,669
4,491	6,759	-	55,786	62,545	328	1	48,387	48,716	6,789
192,911	290,367	-	2,396,484	2,686,851	14,107	54	2,078,623	2,092,784	291,642
21,876	32,927	-	271,754	304,681	1,600	6	235,710	237,316	33,071
29	43	-	359	402	2	-	311	313	44
11,885	17,889	-	147,639	165,528	869	3	128,057	128,929	17,967
137,775	207,377	-	1,711,542	1,918,919	10,075	39	1,484,530	1,494,644	208,287
1,830	2,754	-	22,729	25,483	134	1	19,715	19,850	2,766
22,690	34,153	-	281,874	316,027	1,659	6	244,487	246,152	34,303
6,063	9,125	-	75,315	84,440	443	2	65,325	65,770	9,166
139,008	209,232	-	1,726,854	1,936,086	10,165	39	1,497,811	1,508,015	210,151
88,437	133,114	-	1,098,627	1,231,741	6,467	25	952,909	959,401	133,698
86,723	130,535	-	1,077,343	1,207,878	6,342	24	934,448	940,814	131,108
2,629	3,957	-	32,655	36,612	192	1	28,323	28,516	3,974
3,239	4,876	-	40,240	45,116	237	1	34,903	35,141	4,897
302	455	-	3,752	4,207	22	-	3,254	3,276	457
1,224	1,842	-	15,204	17,046	90	-	13,188	13,278	1,850
7,484	11,265	-	92,971	104,236	547	2	80,640	81,189	11,314
2,110	3,176	-	26,211	29,387	154	1	22,734	22,889	3,190
4,693	7,064	-	58,302	65,366	343	1	50,569	50,913	7,095
510,930	769,044	-	6,347,151	7,116,195	37,364	144	5,505,288	5,542,796	772,421
47,205	71,053	-	586,420	657,473	3,452	13	508,639	512,104	71,365
20,408	30,718	-	253,527	284,245	1,492	6	219,900	221,398	30,853
90,502	136,222	-	1,124,282	1,260,504	6,618	26	975,162	981,806	136,820
62,941	94,738	-	781,902	876,640	4,603	18	678,194	682,815	95,154
568,426	855,586	-	7,061,411	7,916,997	41,569	160	6,124,811	6,166,540	859,343
1,009	1,519	-	12,534	14,053	74	-	10,871	10,945	1,525
164,410	247,467	-	2,042,418	2,289,885	12,023	46	1,771,519	1,783,588	248,554
177,407	267,030	-	2,203,882	2,470,912	12,974	50	1,911,567	1,924,591	268,203
163,231	245,692	-	2,027,775	2,273,467	11,937	46	1,758,818	1,770,801	246,772
138,105	207,873	-	1,715,639	1,923,512	10,099	39	1,488,083	1,498,221	208,786
104,039	156,597	-	1,292,445	1,449,042	7,608	29	1,121,020	1,128,657	157,285
100,526	151,311	-	1,248,812	1,400,123	7,351	28	1,083,174	1,090,553	151,975
169,361	254,919	-	2,103,922	2,358,841	12,385	48	1,824,866	1,837,299	256,038
151,861	228,579	-	1,886,531	2,115,110	11,105	43	1,636,308	1,647,456	229,583
34,149	51,401	-	424,230	475,631	2,497	10	367,962	370,469	51,627
218,150	328,355	-	2,710,015	3,038,370	15,953	62	2,350,568	2,366,583	329,797
167,788	252,552	-	2,084,388	2,336,940	12,270	47	1,807,922	1,820,239	253,661
25,012	37,648	-	310,718	348,366	1,829	7	269,506	271,342	37,813
445	670	-	5,527	6,197	33	-	4,794	4,827	673

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
00388	OSCEOLA WATER WORKS	47,669	0.005625%	259,537	551,834
00389	STATE - HOMELAND SEC & EMERG MNGMNT	631,303	0.074491%	3,437,175	7,308,200
00390	STATE - IOWA PUBLIC INFORMATION BOARD	19,489	0.002300%	106,107	225,606
00391	NORTHEAST IOWA AREA AGENCY ON AGING	259,805	0.030656%	1,414,528	3,007,602
00392	MILESTONES AREA AGENCY ON AGING	229,835	0.027119%	1,251,352	2,660,654
00393	THE HERITAGE AREA AGENCY ON AGING	140,145	0.016536%	763,031	1,622,373
00394	AGING RESOURCES OF CENTRAL IOWA	115,552	0.013635%	629,128	1,337,667
00395	CONNECTIONS AREA AGENCY ON AGING	207,840	0.024524%	1,131,599	2,406,032
00396	EASTON VALLEY COMM SCHOOL DIST	374,771	0.044221%	2,040,464	4,338,482
00397	CITY OF URBANDALE WATER UTILITY	161,309	0.019034%	878,260	1,867,377
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	99,777	0.011773%	543,242	1,155,053
00399	10-15 REGIONAL TRANSIT AGENCY	336,179	0.039668%	1,830,352	3,891,735
00400	TWO RIVERS LEVEE & DRAINAGE DIST	23,893	0.002819%	130,089	276,599
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	948,880	0.111963%	5,166,243	10,984,585
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	760,372	0.089720%	4,139,900	8,802,350
00404	SUMNER-FREDERICKSBURG COMM SCHOOL DIST	606,604	0.071576%	3,302,700	7,022,275
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	717,891	0.084708%	3,908,606	8,310,567
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	1,078,947	0.127310%	5,874,399	12,490,281
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	298,724	0.035248%	1,626,423	3,458,138
00408	NORTH UNION COMMUNITY SCHOOL DIST	273,243	0.032241%	1,487,691	3,163,162
00409	DES MOINES CO EMERGENCY COMM CTR	67,347	0.007947%	366,676	779,635
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	21,342	0.002518%	116,200	247,067
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,829	0.000216%	9,957	21,170
00413	CLAYTON COUNTY DEVELOPMENT GROUP	5,353	0.000632%	29,146	61,972
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	579,400	0.068366%	3,154,582	6,707,344
00415	DUBUQUE COUNTY LIBRARY DISTRICT	49,317	0.005819%	268,510	570,911
00416	AHSTW COMM SCHOOL DIST	535,788	0.063220%	2,917,133	6,202,475
00417	MUNICIPAL HOUSING AGENCY OF COUNCIL BLUFFS	90,964	0.010733%	495,259	1,053,031
00418	PRAIRIE SOLID WASTE AGENCY	9,524	0.001124%	51,856	110,257
00419	OABCIG COMMUNITY SCHOOL DISTRICT	721,240	0.085103%	3,926,840	8,349,337
00420	STATE - BOARD OF EDUCATIONAL EXAMINERS	99,835	0.011780%	543,558	1,155,725
00421	ALTA-AURELIA COMMUNITY SCHOOL DISTRICT	580,770	0.068528%	3,162,041	6,723,204
00422	NORTH FAYETTE VALLEY COMMUNITY SCHOOL DIST	853,083	0.100660%	4,644,672	9,875,608
00423	VAN BUREN COUNTY COMMUNITY SCHOOL DISTRICT	709,138	0.083675%	3,860,953	8,209,246
00424	MANNING MUNICIPAL UTILITIES	56,050	0.006614%	305,170	648,860
00425	COUNTY SOCIAL SERVICES	152,016	0.017937%	827,661	1,759,792
00427	INDIANOLA MUNICIPAL UTILITIES	271,227	0.032003%	1,476,712	3,139,819
00428	NORTHERN WARREN FIRE DEPT	2,082	0.000246%	11,335	24,100
00429	CAMP TOWNSHIP FIRE DEPT	1,870	0.000221%	10,182	21,650
00434	STATE - LIBRARY OF IOWA	152,250	0.017965%	828,937	1,762,505
00435	GREENFIELD MUNICIPAL UTILITIES	60,473	0.007135%	329,247	700,053
00436	BI-COUNTY AMBULANCE	255	0.000030%	1,390	2,956
00438	HORIZON SCIENCE ACADEMY DES MOINES	2,498	0.000295%	13,598	28,912
01201	ADAIR COUNTY	252,206	0.029759%	1,373,154	2,919,632
01203	ADAIR COUNTY AGRI EXT DIST	7,731	0.000912%	42,091	89,494
01204	ADAIR COUNTY HEALTH SYSTEM	497,045	0.058649%	2,706,195	5,753,974
01205	ADAIR CO ASSESSOR	17,018	0.002008%	92,656	197,007
01207	ADAIR CO SANITARY LANDFILL	13,660	0.001612%	74,374	158,135
01301	CITY OF FONTANELLE	17,397	0.002053%	94,718	201,391
01302	CITY OF GREENFIELD	56,607	0.006679%	308,202	655,307
01303	CITY OF CASEY	14,093	0.001663%	76,732	163,149
01306	CITY OF ADAIR	17,223	0.002032%	93,774	199,385
01308	CITY OF ORIENT	13,262	0.001565%	72,206	153,526
01309	CITY OF BRIDGEWATER	680	0.000080%	3,703	7,874
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	3,442	0.000406%	18,741	39,848
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	1,090	0.000129%	5,936	12,622
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	227,231	0.026812%	1,237,174	2,630,508

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
14,588	21,957	-	181,220	203,177	1,067	4	157,183	158,254	22,054
193,192	290,790	-	2,399,976	2,690,766	14,128	54	2,081,652	2,095,834	292,067
5,964	8,977	-	74,088	83,065	436	2	64,261	64,699	9,016
79,506	119,671	-	987,681	1,107,352	5,814	22	856,679	862,515	120,197
70,334	105,866	-	873,745	979,611	5,143	20	757,855	763,018	106,331
42,887	64,553	-	532,779	597,332	3,136	12	462,113	465,261	64,837
35,361	53,225	-	439,283	492,508	2,586	10	381,018	383,614	53,459
63,603	95,735	-	790,129	885,864	4,651	18	685,329	689,998	96,155
114,688	172,626	-	1,424,735	1,597,361	8,387	32	1,235,764	1,244,183	173,384
49,364	74,302	-	613,237	687,539	3,610	14	531,900	535,524	74,628
30,534	45,959	-	379,313	425,272	2,233	9	329,003	331,245	46,161
102,878	154,850	-	1,278,026	1,432,876	7,523	29	1,108,513	1,116,065	155,530
7,312	11,006	-	90,834	101,840	535	2	78,786	79,323	11,054
290,377	437,071	-	3,607,282	4,044,353	21,235	82	3,128,825	3,150,142	438,991
232,690	350,241	-	2,890,647	3,240,888	17,016	66	2,507,242	2,524,324	351,779
185,634	279,413	-	2,306,080	2,585,493	13,575	52	2,000,210	2,013,837	280,640
219,690	330,673	-	2,729,148	3,059,821	16,066	62	2,367,164	2,383,292	332,126
330,180	496,982	-	4,101,745	4,598,727	24,146	93	3,557,705	3,581,944	499,165
91,416	137,598	-	1,135,635	1,273,233	6,685	26	985,008	991,719	138,202
83,618	125,861	-	1,038,767	1,164,628	6,115	24	900,988	907,127	126,413
20,610	31,021	-	256,028	287,049	1,507	6	222,069	223,582	31,158
6,531	9,831	-	81,135	90,966	478	2	70,374	70,854	9,874
560	842	-	6,952	7,794	41	-	6,030	6,071	846
1,638	2,466	-	20,351	22,817	120	-	17,652	17,772	2,477
177,309	266,882	-	2,202,658	2,469,540	12,966	50	1,910,505	1,923,521	268,054
15,092	22,716	-	187,484	210,200	1,104	4	162,617	163,725	22,816
163,962	246,793	-	2,036,861	2,283,654	11,990	46	1,766,699	1,778,735	247,877
27,837	41,900	-	345,810	387,710	2,036	8	299,943	301,987	42,084
2,915	4,387	-	36,208	40,595	213	1	31,405	31,619	4,406
220,715	332,216	-	2,741,880	3,074,096	16,141	62	2,378,207	2,394,410	333,675
30,552	45,986	-	379,534	425,520	2,234	9	329,194	331,437	46,188
177,728	267,513	-	2,207,866	2,475,379	12,997	50	1,915,023	1,928,070	268,688
261,062	392,946	-	3,243,100	3,636,046	19,091	74	2,812,947	2,832,112	394,671
217,011	326,642	-	2,695,875	3,022,517	15,870	61	2,338,304	2,354,235	328,076
17,153	25,818	-	213,082	238,900	1,254	5	184,820	186,079	25,931
46,520	70,021	-	577,907	647,928	3,402	13	501,255	504,670	70,329
83,001	124,932	-	1,031,101	1,156,033	6,070	23	894,339	900,432	125,481
637	959	-	7,914	8,873	47	-	6,865	6,912	963
572	861	-	7,110	7,971	42	-	6,167	6,209	865
46,592	70,129	-	578,798	648,927	3,407	13	502,028	505,448	70,437
18,506	27,855	-	229,894	257,749	1,353	5	199,402	200,760	27,977
78	118	-	971	1,089	6	-	842	848	118
764	1,150	-	9,495	10,645	56	-	8,235	8,291	1,155
77,180	116,171	-	958,792	1,074,963	5,644	22	831,622	837,288	116,681
2,366	3,561	-	29,390	32,951	173	1	25,491	25,665	3,577
152,106	228,948	-	1,889,576	2,118,524	11,123	43	1,638,949	1,650,115	229,953
5,208	7,839	-	64,696	72,535	381	1	56,115	56,497	7,873
4,180	6,292	-	51,931	58,223	306	1	45,043	45,350	6,320
5,324	8,013	-	66,136	74,149	389	2	57,364	57,755	8,048
17,323	26,074	-	215,199	241,273	1,267	5	186,656	187,928	26,189
4,313	6,492	-	53,577	60,069	315	1	46,471	46,787	6,520
5,271	7,933	-	65,477	73,410	385	1	56,792	57,178	7,968
4,058	6,109	-	50,417	56,526	297	1	43,730	44,028	6,136
208	313	-	2,586	2,899	15	-	2,243	2,258	315
1,053	1,586	-	13,086	14,672	77	-	11,350	11,427	1,592
334	502	-	4,145	4,647	24	-	3,595	3,619	504
69,537	104,667	-	863,845	968,512	5,085	20	749,268	754,373	105,126



Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2023

EMPLOYER ID #	Employer Name	2023 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%)
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	123,228	0.014540%	670,925	1,426,536
02201	ADAMS COUNTY	200,276	0.023632%	1,090,414	2,318,464
02203	ADAMS CO AGR EXT DIST	5,544	0.000654%	30,186	64,183
02301	CITY OF CORNING	34,176	0.004033%	186,073	395,632
02303	CITY OF PRESCOTT	2,301	0.000272%	12,528	26,637
02305	CITY OF CARBON	227	0.000027%	1,234	2,623
02306	CORNING HOUSING COMM	9,319	0.001100%	50,738	107,881
02546	CORNING COMMUNITY SCHOOL DISTRICT	339,862	0.040102%	1,850,403	3,934,370
02701	CORNING MUNICIPAL UTILITIES	54,514	0.006432%	296,804	631,071
03201	ALLAMAKEE COUNTY	354,539	0.041834%	1,930,315	4,104,279
03203	ALLAMAKEE CO AGR EXT DIST	12,893	0.001521%	70,199	149,260
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	406	0.000048%	2,210	4,699
03301	CITY OF HARPERS FERRY	13,292	0.001568%	72,372	153,878
03302	CITY OF WAUKON	108,917	0.012852%	593,006	1,260,863
03303	CITY OF NEW ALBIN	11,953	0.001410%	65,081	138,376
03304	CITY OF LANSING	21,249	0.002507%	115,689	245,981
03306	CITY OF POSTVILLE	36,700	0.004330%	199,818	424,857
03310	CITY OF WATERVILLE	2,258	0.000266%	12,296	26,144
03312	VETERAN'S MEMORIAL HOSPITAL	1,070,874	0.126358%	5,830,450	12,396,835
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	575,980	0.067963%	3,135,965	6,667,760
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	804,952	0.094980%	4,382,619	9,318,424
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	260,916	0.030787%	1,420,574	3,020,458
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	62,392	0.007362%	339,700	722,278
04201	APPANOOSE COUNTY	163,307	0.019269%	889,134	1,890,498
04203	APPANOOSE COUNTY AGRI	8,667	0.001023%	47,186	100,329
04207	APPANOOSE CO SECONDARY RD DEPT	134,241	0.015840%	730,886	1,554,027
04301	CITY OF CENTERVILLE	141,185	0.016659%	768,692	1,634,410
04304	CITY OF MOULTON	17,864	0.002108%	97,262	206,800
04305	CITY OF MYSTIC	9,042	0.001067%	49,232	104,678
04307	CITY OF MORAVIA	18,126	0.002139%	98,689	209,835
04311	CITY OF CINCINNATI	7,073	0.000835%	38,509	81,880
04312	CITY OF PLANO	24	0.000003%	128	273
04313	CITY OF UNIONVILLE	170	0.000020%	925	1,967
04314	CITY OF NUMA	198	0.000023%	1,079	2,295
04315	CITY OF EXLINE	821	0.000097%	4,472	9,507
04316	CITY OF RATHBUN	470	0.000055%	2,559	5,440
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	17,685	0.002087%	96,288	204,730
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	954,445	0.112620%	5,196,541	11,049,005
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	263,809	0.031128%	1,436,325	3,053,948
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	160,023	0.018882%	871,255	1,852,483
04703	RATHBUN AREA SOLID WASTE COMM.	28,878	0.003407%	157,229	334,303
05201	AUDUBON COUNTY	245,934	0.029019%	1,339,003	2,847,018
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	6,944	0.000819%	37,807	80,387
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	610,752	0.072066%	3,325,283	7,070,292
05301	CITY OF EXIRA	17,809	0.002101%	96,962	206,163
05302	CITY OF AUDUBON	30,179	0.003561%	164,312	349,364
05303	CITY OF KIMBALLTON	7,049	0.000832%	38,377	81,598
05305	CITY OF BRAYTON	4,223	0.000498%	22,992	48,887
05306	CITY OF GRAY	394	0.000046%	2,143	4,558
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	398,253	0.046992%	2,168,314	4,610,318
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	397,026	0.046847%	2,161,635	4,596,119
06201	BENTON COUNTY	518,842	0.061221%	2,824,871	6,006,306
06203	BENTON COUNTY AGR EXT DIST	15,239	0.001798%	82,972	176,417
06301	CITY OF VINTON	255,571	0.030156%	1,391,472	2,958,580
06302	CITY OF BELLE PLAINE	56,402	0.006655%	307,085	652,932
06303	CITY OF BLAIRSTOWN	18,450	0.002177%	100,450	213,578
06306	CITY OF NEWHALL	16,327	0.001927%	88,896	189,012

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
37,710	56,761	-	468,467	525,228	2,758	11	406,331	409,100	57,010
61,289	92,251	-	761,372	853,623	4,482	17	660,386	664,885	92,656
1,697	2,554	-	21,077	23,631	124	-	18,282	18,406	2,565
10,459	15,742	-	129,924	145,666	765	3	112,691	113,459	15,811
704	1,060	-	8,748	9,808	51	-	7,587	7,638	1,065
69	104	-	861	965	5	-	747	752	105
2,852	4,293	-	35,427	39,720	209	1	30,728	30,938	4,311
104,005	156,547	-	1,292,027	1,448,574	7,606	29	1,120,657	1,128,292	157,234
16,682	25,110	-	207,240	232,350	1,220	5	179,753	180,978	25,220
108,497	163,307	-	1,347,825	1,511,132	7,934	31	1,169,054	1,177,019	164,024
3,946	5,939	-	49,016	54,955	289	1	42,515	42,805	5,965
124	187	-	1,543	1,730	9	-	1,338	1,347	188
4,068	6,123	-	50,533	56,656	297	1	43,830	44,128	6,150
33,331	50,169	-	414,061	464,230	2,437	9	359,142	361,588	50,389
3,658	5,506	-	45,442	50,948	268	1	39,415	39,684	5,530
6,503	9,787	-	80,779	90,566	476	2	70,065	70,543	9,830
11,231	16,905	-	139,521	156,426	821	3	121,015	121,839	16,979
691	1,040	-	8,585	9,625	51	-	7,447	7,498	1,045
327,710	493,264	-	4,071,058	4,564,322	23,965	92	3,531,088	3,555,145	495,430
176,262	265,307	-	2,189,659	2,454,966	12,890	50	1,899,230	1,912,170	266,472
246,332	370,775	-	3,060,123	3,430,898	18,014	69	2,654,240	2,672,323	372,404
79,846	120,183	-	991,903	1,112,086	5,839	23	860,341	866,203	120,710
19,093	28,739	-	237,192	265,931	1,396	5	205,732	207,133	28,865
49,975	75,222	-	620,830	696,052	3,655	14	538,485	542,154	75,552
2,652	3,992	-	32,947	36,939	194	1	28,577	28,772	4,010
41,081	61,834	-	510,335	572,169	3,004	12	442,646	445,662	62,106
43,206	65,032	-	536,732	601,764	3,160	12	465,542	468,714	65,318
5,467	8,228	-	67,912	76,140	400	2	58,904	59,306	8,265
2,767	4,165	-	34,376	38,541	202	1	29,816	30,019	4,183
5,547	8,349	-	68,909	77,258	406	2	59,769	60,177	8,386
2,164	3,258	-	26,889	30,147	158	1	23,322	23,481	3,272
7	11	-	90	101	1	-	78	79	11
52	78	-	646	724	4	-	560	564	79
61	91	-	754	845	4	-	654	658	92
251	378	-	3,122	3,500	18	-	2,708	2,726	380
144	216	-	1,786	2,002	11	-	1,550	1,561	217
5,412	8,146	-	67,232	75,378	396	2	58,315	58,713	8,182
292,080	439,634	-	3,628,437	4,068,071	21,360	82	3,147,174	3,168,616	441,565
80,731	121,515	-	1,002,901	1,124,416	5,904	23	869,880	875,807	122,049
48,970	73,709	-	608,346	682,055	3,581	14	527,657	531,252	74,033
8,837	13,302	-	109,783	123,085	646	2	95,222	95,870	13,360
75,261	113,281	-	934,946	1,048,227	5,504	21	810,938	816,463	113,779
2,125	3,199	-	26,399	29,598	155	1	22,897	23,053	3,213
186,903	281,323	-	2,321,848	2,603,171	13,668	53	2,013,886	2,027,607	282,559
5,450	8,203	-	67,703	75,906	399	2	58,723	59,124	8,239
9,235	13,901	-	114,729	128,630	675	3	99,512	100,190	13,962
2,157	3,247	-	26,796	30,043	158	1	23,242	23,401	3,261
1,292	1,945	-	16,054	17,999	95	-	13,925	14,020	1,954
120	181	-	1,497	1,678	9	-	1,298	1,307	182
121,874	183,442	-	1,514,005	1,697,447	8,913	34	1,313,193	1,322,140	184,248
121,498	182,877	-	1,509,342	1,692,219	8,885	34	1,309,148	1,318,067	183,680
158,777	238,988	-	1,972,440	2,211,428	11,611	45	1,710,823	1,722,479	240,038
4,664	7,020	-	57,934	64,954	341	1	50,250	50,592	7,050
78,210	117,720	-	971,583	1,089,303	5,719	22	842,715	848,456	118,237
17,260	25,980	-	214,420	240,400	1,262	5	185,980	187,247	26,094
5,646	8,498	-	70,138	78,636	413	2	60,835	61,250	8,535
4,997	7,521	-	62,071	69,592	365	1	53,838	54,204	7,554

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
06307	CITY OF VAN HORNE	18,871	0.002227%	102,744	218,458
06308	CITY OF ATKINS	38,539	0.004547%	209,830	446,145
06309	CITY OF NORWAY	9,770	0.001153%	53,195	113,104
06311	CITY OF KEYSTONE	12,614	0.001488%	68,676	146,021
06312	CITY OF GARRISON	2,794	0.000330%	15,211	32,342
06313	CITY OF MOUNT AUBURN	85	0.000010%	463	984
06314	CITY OF SHELLSBURG	24,323	0.002870%	132,431	281,578
06315	CITY OF URBANA	27,995	0.003303%	152,418	324,075
06317	CITY OF WALFORD	17,489	0.002064%	95,221	202,461
06318	CITY OF LUZERNE	236	0.000028%	1,285	2,732
06550	VINTON-SHELLSBURG COMM SCH DIST	1,280,062	0.151041%	6,969,389	14,818,473
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	442,784	0.052246%	2,410,768	5,125,831
06552	BENTON COMMUNITY SCHOOL DISTRICT	1,174,510	0.138586%	6,394,701	13,596,558
07001	UNIVERSITY OF NORTHERN IOWA	2,552,897	0.301229%	13,899,426	29,553,276
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,221,677	0.144152%	6,651,502	14,142,576
07201	BLACK HAWK COUNTY	1,695,047	0.200007%	9,228,799	19,622,484
07204	BLACK HAWK COUNTY AGRI	24,911	0.002939%	135,628	288,375
07302	CITY OF CEDAR FALLS	1,160,514	0.136935%	6,318,499	13,434,537
07303	CITY OF WATERLOO	1,983,180	0.234006%	10,797,560	22,958,019
07304	CITY OF GILBERTVILLE	22,333	0.002635%	121,594	258,536
07305	CITY OF HUDSON	55,417	0.006539%	301,719	641,522
07306	CITY OF DUNKERTON	23,426	0.002764%	127,547	271,194
07311	CITY OF LA PORTE CITY	46,675	0.005507%	254,123	540,323
07319	CITY OF EVANSDALE	47,235	0.005574%	257,176	546,813
07321	CITY OF ELK RUN HEIGHTS	14,590	0.001722%	79,435	168,897
07327	CITY OF RAYMOND	4,657	0.000549%	25,354	53,908
07333	EVANSDALE MUNIC HOUSING AUTHORITY	8,958	0.001057%	48,772	103,701
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	8,621,876	1.017340%	46,942,402	99,810,006
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	4,110,021	0.484963%	22,377,295	47,579,115
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	300,192	0.035421%	1,634,417	3,475,134
07542	HUDSON COMMUNITY SCHOOL DISTRICT	560,619	0.066150%	3,052,330	6,489,934
07546	HAWKEYE COMMUNITY COLLEGE	1,107,191	0.130643%	6,028,179	12,817,252
07548	UNION COMMUNITY SCHOOL DISTRICT	780,811	0.092132%	4,251,180	9,038,956
07601	IA NORTHLAND REG COUNCIL OF GOVTS	98,547	0.011628%	536,546	1,140,816
07604	CENTRAL RIVERS AREA EDUCATION AGENCY	3,487,634	0.411524%	18,988,666	40,374,135
07608	MET OF BLACK HAWK COUNTY	244,215	0.028816%	1,329,644	2,827,119
07609	REGIONAL TRANSIT COMMISSION	42,462	0.005010%	231,190	491,561
07701	WATERLOO WATER WORKS	204,599	0.024142%	1,113,954	2,368,514
07702	LA PORTE CITY UTILITY	31,658	0.003736%	172,366	366,489
07703	CEDAR FALLS UTILITIES	1,505,160	0.177602%	8,194,948	17,424,286
07704	EVANSDALE WATER WORKS	18,946	0.002236%	103,153	219,326
08001	STATE - WOODWARD RESOURCE CENTER	3,112,747	0.367289%	16,947,569	36,034,307
08201	BOONE COUNTY	575,985	0.067963%	3,135,989	6,667,811
08203	BOONE COUNTY AGRI	14,090	0.001663%	76,713	163,110
08204	BOONE COUNTY HOSPITAL	2,043,838	0.241163%	11,127,820	23,660,224
08301	CITY OF BOONE	186,708	0.022031%	1,016,543	2,161,397
08302	CITY OF OGDEN	32,081	0.003785%	174,667	371,381
08303	CITY OF MADRID	65,629	0.007744%	357,321	759,744
08307	CITY OF BOXHOLM	1,653	0.000195%	8,998	19,132
08308	CITY OF PILOT MOUND	2,277	0.000269%	12,396	26,358
08309	CITY OF FRASER	453	0.000053%	2,467	5,245
08312	CITY OF LUTHER	1,216	0.000143%	6,619	14,073
08313	CITY OF SHELDAHL	11,493	0.001356%	62,575	133,048
08314	CITY OF BEAVER	170	0.000020%	925	1,967
08537	UNITED COMMUNITY SCHOOL DISTRICT	215,288	0.025403%	1,172,150	2,492,252
08538	OGDEN COMMUNITY SCHOOL DISTRICT	508,008	0.059943%	2,765,887	5,880,892
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,539,283	0.181628%	8,380,735	17,819,310

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,775	8,692	-	71,740	80,432	422	2	62,225	62,649	8,730
11,794	17,752	-	146,512	164,264	862	3	127,079	127,944	17,830
2,990	4,500	-	37,143	41,643	219	1	32,216	32,436	4,520
3,860	5,810	-	47,953	53,763	282	1	41,592	41,875	5,836
855	1,287	-	10,621	11,908	63	-	9,212	9,275	1,293
26	39	-	323	362	2	-	280	282	39
7,444	11,204	-	92,469	103,673	544	2	80,204	80,750	11,253
8,567	12,895	-	106,425	119,320	626	2	92,309	92,937	12,951
5,352	8,056	-	66,487	74,543	391	2	57,669	58,062	8,091
72	109	-	897	1,006	5	-	778	783	109
391,726	589,620	-	4,866,311	5,455,931	28,647	110	4,220,862	4,249,619	592,209
135,501	203,954	-	1,683,297	1,887,251	9,909	38	1,460,030	1,469,977	204,850
359,425	541,000	-	4,465,041	5,006,041	26,284	101	3,872,814	3,899,199	543,376
781,241	1,175,910	-	9,705,146	10,881,056	57,131	220	8,417,891	8,475,242	1,181,075
373,859	562,726	-	4,644,350	5,207,076	27,340	105	4,028,341	4,055,786	565,198
518,720	780,769	-	6,443,924	7,224,693	37,934	146	5,589,226	5,627,306	784,198
7,623	11,474	-	94,701	106,175	557	2	82,140	82,699	11,525
355,142	534,554	-	4,411,834	4,946,388	25,971	100	3,826,664	3,852,735	536,901
606,895	913,488	-	7,539,297	8,452,785	44,382	171	6,539,312	6,583,865	917,500
6,834	10,287	-	84,902	95,189	500	2	73,641	74,143	10,332
16,959	25,526	-	210,673	236,199	1,240	5	182,730	183,975	25,638
7,169	10,791	-	89,059	99,850	524	2	77,246	77,772	10,838
14,283	21,499	-	177,439	198,938	1,045	4	153,904	154,953	21,594
14,455	21,757	-	179,571	201,328	1,057	4	155,753	156,814	21,853
4,465	6,720	-	55,465	62,185	327	1	48,108	48,436	6,750
1,425	2,145	-	17,703	19,848	104	-	15,355	15,459	2,154
2,741	4,126	-	34,055	38,181	200	1	29,538	29,739	4,144
2,638,477	3,971,390	-	32,777,100	36,748,490	192,949	745	28,429,664	28,623,358	3,988,833
1,257,754	1,893,149	-	15,624,740	17,517,889	91,978	355	13,552,332	13,644,665	1,901,464
91,865	138,274	-	1,141,216	1,279,490	6,718	26	989,850	996,594	138,881
171,561	258,231	-	2,131,261	2,389,492	12,546	48	1,848,579	1,861,173	259,365
338,824	509,992	-	4,209,121	4,719,113	24,778	96	3,650,838	3,675,712	512,232
238,945	359,656	-	2,968,347	3,328,003	17,474	67	2,574,637	2,592,178	361,235
30,157	45,393	-	374,638	420,031	2,205	9	324,948	327,162	45,592
1,067,290	1,606,467	-	13,258,661	14,865,128	78,050	301	11,500,081	11,578,432	1,613,522
74,735	112,490	-	928,412	1,040,902	5,465	21	805,270	810,756	112,984
12,994	19,559	-	161,426	180,985	950	4	140,015	140,969	19,645
62,612	94,242	-	777,808	872,050	4,579	18	674,642	679,239	94,656
9,688	14,582	-	120,353	134,935	708	3	104,390	105,101	14,646
460,611	693,304	-	5,722,047	6,415,351	33,684	130	4,963,096	4,996,910	696,349
5,798	8,727	-	72,025	80,752	424	2	62,472	62,898	8,765
952,567	1,433,787	-	11,833,484	13,267,271	69,660	269	10,263,934	10,333,863	1,440,084
176,264	265,309	-	2,189,675	2,454,984	12,890	50	1,899,245	1,912,185	266,474
4,312	6,490	-	53,564	60,054	315	1	46,460	46,776	6,519
625,458	941,429	-	7,769,898	8,711,327	45,739	176	6,739,327	6,785,242	945,563
57,137	86,001	-	709,792	795,793	4,178	16	615,648	619,842	86,379
9,817	14,777	-	121,960	136,737	718	3	105,783	106,504	14,842
20,084	30,230	-	249,496	279,726	1,469	6	216,404	217,879	30,363
506	761	-	6,283	7,044	37	-	5,449	5,486	765
697	1,049	-	8,656	9,705	51	-	7,508	7,559	1,053
139	209	-	1,723	1,932	10	-	1,494	1,504	210
372	560	-	4,622	5,182	27	-	4,009	4,036	562
3,517	5,294	-	43,692	48,986	257	1	37,897	38,155	5,317
52	78	-	646	724	4	-	560	564	79
65,883	99,165	-	818,443	917,608	4,818	19	709,888	714,725	99,601
155,461	233,998	-	1,931,255	2,165,253	11,369	44	1,675,101	1,686,514	235,026
471,053	709,021	-	5,851,771	6,560,792	34,448	133	5,075,614	5,110,195	712,136

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
08542	MADRID COMMUNITY SCHOOL DISTRICT	479,521	0.056581%	2,610,783	5,551,107
08701	OGDEN MUNICIPAL UTILITIES	39,206	0.004626%	213,462	453,867
09201	BREMER COUNTY	616,237	0.072713%	3,355,147	7,133,790
09203	BREMER COUNTY AGRI EXTEN DISTRICT	13,201	0.001558%	71,876	152,823
09301	CITY OF DENVER	55,137	0.006506%	300,197	638,286
09302	CITY OF SUMNER	50,270	0.005932%	273,699	581,944
09303	CITY OF WAVERLY	416,486	0.049143%	2,267,589	4,821,400
09304	CITY OF TRIPOLI	22,993	0.002713%	125,184	266,170
09305	CITY OF JANESVILLE	24,366	0.002875%	132,663	282,072
09307	CITY OF READLYN	20,383	0.002405%	110,976	235,961
09310	CITY OF FREDERIKA	1,508	0.000178%	8,211	17,458
09311	CITY OF PLAINFIELD	9,985	0.001178%	54,366	115,593
09313	WAVERLY UTILITIES	260,552	0.030744%	1,418,594	3,016,246
09315	WAVERLY LOW RENT HOUSING AGENCY	18,723	0.002209%	101,940	216,748
09318	WAVERLY HEALTH CENTER	2,779,836	0.328007%	15,135,010	32,180,404
09519	JANESVILLE CONSOLIDATED SCH DIST	310,580	0.036647%	1,690,975	3,595,391
09562	DENVER COMM SCH DIST	619,050	0.073045%	3,370,463	7,166,355
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	320,705	0.037842%	1,746,100	3,712,598
09566	WAPSIE VALLEY COMM SCH DIST	552,235	0.065161%	3,006,680	6,392,872
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,871,890	0.220874%	10,191,637	21,669,691
09602	NORTH IOWA JUVENILE DETENTION SVC	150,661	0.017777%	820,282	1,744,102
09701	SUMNER MUNIC LGT PLT	27,712	0.003270%	150,878	320,801
09702	TRIPOLI-READLYN SANITATION AGENCY	6,220	0.000734%	33,867	72,009
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,135,197	0.133948%	6,180,658	13,141,455
10201	BUCHANAN COUNTY	493,301	0.058207%	2,685,811	5,710,632
10203	BUCHANAN COUNTY AGRI - ISU EXT	15,267	0.001801%	83,123	176,739
10205	BUCHANAN COUNTY HEALTH CENTER	1,716,347	0.202521%	9,344,770	19,869,064
10301	CITY OF FAIRBANK	30,872	0.003643%	168,083	357,381
10302	CITY OF INDEPENDENCE	156,954	0.018520%	854,549	1,816,962
10303	CITY OF JESUP	41,671	0.004917%	226,879	482,395
10305	CITY OF QUASQUETON	6,290	0.000742%	34,246	72,814
10306	CITY OF LAMONT	10,822	0.001277%	58,919	125,275
10307	CITY OF BRANDON	5,098	0.000601%	27,754	59,011
10308	CITY OF HAZLETON	9,390	0.001108%	51,124	108,702
10309	CITY OF WINTHROP	15,107	0.001783%	82,252	174,887
10310	CITY OF ROWLEY	1,490	0.000176%	8,111	17,246
10311	CITY OF AURORA	2,318	0.000273%	12,619	26,831
10312	CITY OF STANLEY	845	0.000100%	4,600	9,781
10556	JESUP COMMUNITY SCHOOL DISTRICT	756,912	0.089312%	4,121,059	8,762,289
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	467,115	0.055117%	2,543,242	5,407,500
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	1,037,735	0.122448%	5,650,021	12,013,203
10701	INDEPENDENCE LIGHT & POWER	92,745	0.010943%	504,955	1,073,648
11201	BUENA VISTA COUNTY	632,972	0.074688%	3,446,258	7,327,513
11203	BUENA VISTA COUNTY AGRI	8,012	0.000945%	43,624	92,753
11204	BUENA VISTA REGIONAL MEDICAL CENTER	2,024,827	0.238920%	11,024,312	23,440,143
11205	BUENA VISTA COUNTY ASSESSOR	28,557	0.003370%	155,483	330,592
11207	BUENA VISTA CO SOIL & WATER CONS DT	7,628	0.000900%	41,528	88,299
11301	CITY OF SIOUX RAPIDS	17,359	0.002048%	94,515	200,959
11302	CITY OF NEWELL	27,073	0.003194%	147,399	313,403
11303	CITY OF MARATHON	13,248	0.001563%	72,129	153,363
11304	CITY OF REMBRANDT	2,008	0.000237%	10,935	23,250
11306	CITY OF ALTA	34,150	0.004029%	185,930	395,329
11307	CITY OF STORM LAKE	292,529	0.034517%	1,592,693	3,386,420
11318	CITY OF LINN GROVE	2,238	0.000264%	12,186	25,911
11319	CITY OF ALBERT CITY	15,858	0.001871%	86,340	183,578
11321	CITY OF TRUESDALE	611	0.000072%	3,328	7,076
11322	STORM LAKE CEMETERY	2,398	0.000283%	13,056	27,760

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
146,743	220,876	-	1,822,955	2,043,831	10,731	41	1,581,165	1,591,937	221,846
11,998	18,059	-	149,048	167,107	877	3	129,279	130,159	18,138
188,582	283,850	-	2,342,701	2,626,551	13,791	53	2,031,973	2,045,817	285,097
4,040	6,081	-	50,186	56,267	295	1	43,530	43,826	6,107
16,873	25,397	-	209,610	235,007	1,234	5	181,808	183,047	25,509
15,384	23,155	-	191,107	214,262	1,125	4	165,760	166,889	23,257
127,454	191,841	-	1,583,323	1,775,164	9,321	36	1,373,317	1,382,674	192,684
7,036	10,591	-	87,409	98,000	515	2	75,815	76,332	10,637
7,457	11,223	-	92,631	103,854	545	2	80,345	80,892	11,273
6,238	9,389	-	77,488	86,877	456	2	67,211	67,669	9,430
461	695	-	5,733	6,428	34	-	4,973	5,007	698
3,056	4,599	-	37,960	42,559	223	1	32,925	33,149	4,620
79,734	120,015	-	990,520	1,110,535	5,831	22	859,141	864,994	120,542
5,730	8,624	-	71,179	79,803	419	2	61,738	62,159	8,662
850,689	1,280,442	-	10,567,882	11,848,324	62,210	240	9,166,196	9,228,646	1,286,066
95,044	143,059	-	1,180,708	1,323,767	6,950	27	1,024,103	1,031,080	143,687
189,443	285,146	-	2,353,395	2,638,541	13,854	53	2,041,249	2,055,156	286,398
98,143	147,722	-	1,219,198	1,366,920	7,177	28	1,057,488	1,064,693	148,371
168,996	254,369	-	2,099,387	2,353,756	12,358	48	1,820,932	1,833,338	255,486
572,838	862,226	-	7,116,217	7,978,443	41,891	162	6,172,348	6,214,401	866,013
46,105	69,397	-	572,754	642,151	3,372	13	496,786	500,171	69,702
8,480	12,765	-	105,350	118,115	620	2	91,376	91,998	12,821
1,904	2,865	-	23,647	26,512	139	1	20,511	20,651	2,878
347,394	522,892	-	4,315,587	4,838,479	25,405	98	3,743,184	3,768,687	525,189
150,961	227,223	-	1,875,343	2,102,566	11,040	43	1,626,604	1,637,687	228,221
4,672	7,032	-	58,040	65,072	342	1	50,342	50,685	7,063
525,239	790,580	-	6,524,900	7,315,480	38,410	148	5,659,461	5,698,019	794,052
9,447	14,220	-	117,362	131,582	691	3	101,796	102,490	14,282
48,031	72,296	-	596,681	668,977	3,512	14	517,539	521,065	72,614
12,752	19,194	-	158,416	177,610	933	4	137,404	138,341	19,279
1,925	2,897	-	23,912	26,809	141	1	20,740	20,882	2,910
3,312	4,985	-	41,140	46,125	242	1	35,683	35,926	5,007
1,560	2,348	-	19,379	21,727	114	-	16,809	16,923	2,358
2,874	4,325	-	35,697	40,022	210	1	30,962	31,173	4,344
4,623	6,959	-	57,432	64,391	338	1	49,814	50,153	6,989
456	686	-	5,663	6,349	33	-	4,912	4,945	689
709	1,068	-	8,811	9,879	52	-	7,643	7,695	1,072
259	389	-	3,212	3,601	19	-	2,786	2,805	391
231,631	348,647	-	2,877,491	3,226,138	16,939	65	2,495,831	2,512,835	350,178
142,947	215,162	-	1,775,796	1,990,958	10,454	40	1,540,261	1,550,755	216,107
317,569	477,999	-	3,945,075	4,423,074	23,224	90	3,421,815	3,445,129	480,099
28,382	42,720	-	352,580	395,300	2,076	8	305,815	307,899	42,908
193,703	291,558	-	2,406,318	2,697,876	14,165	55	2,087,153	2,101,373	292,839
2,452	3,691	-	30,460	34,151	179	1	26,420	26,600	3,707
619,640	932,672	-	7,697,624	8,630,296	45,314	175	6,676,639	6,722,128	936,768
8,739	13,154	-	108,565	121,719	639	2	94,165	94,806	13,212
2,334	3,513	-	28,997	32,510	171	1	25,151	25,323	3,529
5,312	7,996	-	65,994	73,990	388	1	57,241	57,630	8,031
8,285	12,470	-	102,920	115,390	606	2	89,269	89,877	12,525
4,054	6,102	-	50,364	56,466	296	1	43,684	43,981	6,129
615	925	-	7,635	8,560	45	-	6,622	6,667	929
10,451	15,730	-	129,824	145,554	764	3	112,605	113,372	15,799
89,520	134,744	-	1,112,083	1,246,827	6,547	25	964,581	971,153	135,336
685	1,031	-	8,509	9,540	50	-	7,380	7,430	1,036
4,853	7,304	-	60,286	67,590	355	1	52,290	52,646	7,337
187	282	-	2,324	2,606	14	-	2,015	2,029	283
734	1,105	-	9,116	10,221	54	-	7,907	7,961	1,109

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
11325	CITY OF LAKESIDE	9,075	0.001071%	49,409	105,055
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	105,538	0.012453%	574,609	1,221,746
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	2,040,978	0.240825%	11,112,246	23,627,110
11535	SIOUX CENTRAL COMM SCH DIST	495,417	0.058457%	2,697,334	5,735,134
11536	NEWELL-PONDA COMM SCH DIST	444,492	0.052448%	2,420,070	5,145,607
11601	BUENA VISTA CO SOLID WASTE COMM	46,755	0.005517%	254,558	541,248
11701	ALTA MUNICIPAL UTILITIES	51,801	0.006112%	282,035	599,670
12201	BUTLER COUNTY	420,055	0.049564%	2,287,018	4,862,710
12203	BUTLER COUNTY AGRI EXTENSION DIST	13,274	0.001566%	72,273	153,669
12206	BUTLER COUNTY SOLID WASTE COMMISSION	19,458	0.002296%	105,942	225,257
12207	BUTLER CO SOIL & WATER CONS DIST	275	0.000032%	1,495	3,179
12301	CITY OF GREENE	22,689	0.002677%	123,534	262,661
12302	CITY OF PARKERSBURG	35,395	0.004176%	192,708	409,741
12303	CITY OF SHELL ROCK	26,430	0.003119%	143,902	305,968
12304	CITY OF ALLISON	20,237	0.002388%	110,183	234,273
12305	CITY OF CLARKSVILLE	26,849	0.003168%	146,183	310,817
12307	CITY OF DUMONT	14,855	0.001753%	80,880	171,968
12309	GREENE PUBLIC LIBRARY	5,583	0.000659%	30,394	64,625
12310	CITY OF APLINGTON	24,882	0.002936%	135,469	288,038
12314	CITY OF NEW HARTFORD	10,715	0.001264%	58,341	124,046
12318	CITY OF AREDALE	634	0.000075%	3,452	7,339
12321	CITY OF BRISTOW	2,045	0.000241%	11,136	23,679
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	217,817	0.025701%	1,185,917	2,521,524
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	54,413	0.006420%	296,253	629,899
13201	CALHOUN COUNTY	407,815	0.048120%	2,220,378	4,721,019
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	11,877	0.001401%	64,665	137,492
13209	TWIN LAKES UTILITIES	10,575	0.001248%	57,579	122,425
13301	CITY OF ROCKWELL CITY	30,492	0.003598%	166,014	352,982
13302	CITY OF MANSON	24,438	0.002884%	133,052	282,897
13303	CITY OF LAKE CITY	33,190	0.003916%	180,703	384,215
13304	CITY OF LOHRVILLE	11,942	0.001409%	65,018	138,243
13307	CITY OF POMEROY	12,301	0.001451%	66,974	142,402
13309	CITY OF FARNHAMVILLE	7,738	0.000913%	42,128	89,574
13310	CITY OF SOMERS	2,449	0.000289%	13,336	28,356
13311	CITY OF JOLLEY	269	0.000032%	1,465	3,115
13312	CITY OF KNIERIM	753	0.000089%	4,101	8,720
13313	CITY OF RINARD	227	0.000027%	1,234	2,623
13314	CITY OF YETTER	1,226	0.000145%	6,674	14,190
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	625,897	0.073853%	3,407,741	7,245,616
14201	CARROLL COUNTY	437,812	0.051660%	2,383,700	5,068,278
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	16,267	0.001919%	88,565	188,309
14206	CARROLL CO SOLID WASTE MGMT COMM	58,846	0.006944%	320,391	681,222
14301	CITY OF DEDHAM	1,271	0.000150%	6,920	14,714
14302	CITY OF CARROLL	305,592	0.036058%	1,663,816	3,537,644
14303	CITY OF TEMPLETON	14,090	0.001663%	76,716	163,115
14304	CITY OF LIDDERDALE	2,893	0.000341%	15,753	33,495
14305	CITY OF BREDA	14,275	0.001684%	77,722	165,254
14308	CITY OF MANNING	46,972	0.005542%	255,740	543,760
14309	CITY OF COON RAPIDS	27,655	0.003263%	150,567	320,139
14310	CITY OF HALBUR	3,010	0.000355%	16,389	34,846
14311	CITY OF GLIDDEN	34,313	0.004049%	186,822	397,226
14312	CITY OF ARCADIA	9,557	0.001128%	52,033	110,634
14314	CITY OF WILLEY	1	0.000000%	6	13
14315	CITY OF RALSTON	1,178	0.000139%	6,414	13,638
14316	CITY OF LANESBORO	541	0.000064%	2,947	6,266
14317	THOMAS REST HAVEN	188,305	0.022219%	1,025,240	2,179,888
14318	MANNING MUNICIPAL HOUSING AGENCY	8,998	0.001062%	48,991	104,165

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,777	4,180	-	34,499	38,679	203	1	29,924	30,128	4,198
32,297	48,613	-	401,215	449,828	2,362	9	347,999	350,370	48,826
624,582	940,111	-	7,759,023	8,699,134	45,675	176	6,729,895	6,775,746	944,240
151,608	228,198	-	1,883,389	2,111,587	11,087	43	1,633,583	1,644,713	229,200
136,024	204,741	-	1,689,791	1,894,532	9,947	38	1,465,664	1,475,649	205,640
14,308	21,536	-	177,743	199,279	1,046	4	154,168	155,218	21,631
15,852	23,861	-	196,929	220,790	1,159	4	170,809	171,972	23,965
128,546	193,485	-	1,596,889	1,790,374	9,400	36	1,385,084	1,394,520	194,335
4,062	6,114	-	50,464	56,578	297	1	43,771	44,069	6,141
5,955	8,963	-	73,973	82,936	435	2	64,162	64,599	9,002
84	126	-	1,044	1,170	6	-	905	911	127
6,943	10,451	-	86,257	96,708	508	2	74,816	75,326	10,497
10,831	16,303	-	134,557	150,860	792	3	116,710	117,505	16,375
8,088	12,174	-	100,478	112,652	591	2	87,151	87,744	12,228
6,193	9,322	-	76,934	86,256	453	2	66,730	67,185	9,363
8,216	12,367	-	102,071	114,438	601	2	88,532	89,135	12,422
4,546	6,843	-	56,474	63,317	332	1	48,983	49,316	6,873
1,708	2,571	-	21,223	23,794	125	-	18,408	18,533	2,583
7,614	11,461	-	94,590	106,051	557	2	82,044	82,603	11,511
3,279	4,936	-	40,736	45,672	240	1	35,333	35,574	4,957
194	292	-	2,410	2,702	14	-	2,090	2,104	293
626	942	-	7,776	8,718	46	-	6,745	6,791	946
66,656	100,330	-	828,056	928,386	4,875	19	718,226	723,120	100,771
16,651	25,063	-	206,856	231,919	1,218	5	179,419	180,642	25,173
124,800	187,847	-	1,550,359	1,738,206	9,127	35	1,344,725	1,353,887	188,672
3,635	5,471	-	45,152	50,623	266	1	39,163	39,430	5,495
3,236	4,871	-	40,204	45,075	237	1	34,871	35,109	4,893
9,331	14,045	-	115,918	129,963	682	3	100,543	101,228	14,107
7,478	11,256	-	92,902	104,158	547	2	80,580	81,129	11,306
10,157	15,288	-	126,174	141,462	743	3	109,439	110,185	15,355
3,654	5,501	-	45,398	50,899	267	1	39,377	39,645	5,525
3,764	5,666	-	46,764	52,430	275	1	40,562	40,838	5,691
2,368	3,564	-	29,416	32,980	173	1	25,514	25,688	3,580
750	1,128	-	9,312	10,440	55	-	8,077	8,132	1,133
82	124	-	1,023	1,147	6	-	887	893	124
231	347	-	2,863	3,210	17	-	2,484	2,501	348
69	104	-	861	965	5	-	747	752	105
375	565	-	4,660	5,225	27	-	4,042	4,069	567
191,538	288,299	-	2,379,424	2,667,723	14,007	54	2,063,826	2,077,887	289,566
133,980	201,664	-	1,664,397	1,866,061	9,798	38	1,443,637	1,453,473	202,550
4,978	7,493	-	61,840	69,333	364	1	53,637	54,002	7,526
18,008	27,105	-	223,710	250,815	1,317	5	194,038	195,360	27,225
389	585	-	4,832	5,417	28	-	4,191	4,219	588
93,518	140,761	-	1,161,744	1,302,505	6,839	26	1,007,655	1,014,520	141,379
4,312	6,490	-	53,566	60,056	315	1	46,461	46,777	6,519
885	1,333	-	10,999	12,332	65	-	9,541	9,606	1,339
4,368	6,575	-	54,269	60,844	319	1	47,071	47,391	6,604
14,374	21,636	-	178,568	200,204	1,051	4	154,883	155,938	21,731
8,463	12,738	-	105,132	117,870	619	2	91,188	91,809	12,794
921	1,387	-	11,443	12,830	67	-	9,925	9,992	1,393
10,501	15,805	-	130,447	146,252	768	3	113,145	113,916	15,875
2,925	4,402	-	36,332	40,734	214	1	31,513	31,728	4,421
-	1	-	4	5	-	-	4	4	1
361	543	-	4,479	5,022	26	-	3,885	3,911	545
166	249	-	2,058	2,307	12	-	1,785	1,797	250
57,625	86,737	-	715,864	802,601	4,214	16	620,915	625,145	87,118
2,754	4,145	-	34,207	38,352	201	1	29,670	29,872	4,163



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
14401	UNION TOWNSHIP - CARROLL COUNTY	861	0.000102%	4,690	9,973
14510	CARROLL COMMUNITY SCHOOL DISTRICT	1,227,153	0.144798%	6,681,321	14,205,978
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	299,634	0.035355%	1,631,378	3,468,673
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRICT	285,729	0.033715%	1,555,672	3,307,704
14601	REGION XII COUNCIL OF GOVT	198,120	0.023377%	1,078,676	2,293,505
14603	REGION XII REGIONAL HOUSING AUTH	25,304	0.002986%	137,770	292,931
14701	COON RAPIDS MUNICIPAL UTILITIES	85,857	0.010131%	467,455	993,913
15201	CASS COUNTY	356,710	0.042090%	1,942,131	4,129,403
15203	CASS COUNTY AGRI	15,868	0.001872%	86,396	183,696
15205	CASS COUNTY MEMORIAL HOSPITAL	2,566,461	0.302830%	13,973,277	29,710,300
15301	CITY OF WIOTA	1,357	0.000160%	7,386	15,704
15302	CITY OF ATLANTIC	149,945	0.017693%	816,384	1,735,815
15305	CITY OF ANITA	22,003	0.002596%	119,797	254,715
15306	CITY OF GRISWOLD	21,632	0.002552%	117,777	250,420
15309	CITY OF LEWIS	11,101	0.001310%	60,438	128,505
15310	CITY OF CUMBERLAND	5,586	0.000659%	30,414	64,666
15311	CITY OF MASSENA	12,520	0.001477%	68,166	144,935
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	1,145,155	0.135123%	6,234,874	13,256,732
15543	GRISWOLD COMM SCH DIST NO 4	365,283	0.043102%	1,988,806	4,228,645
15601	SOUTHWEST IOWA PLANNING COUNCIL	319,110	0.037653%	1,737,415	3,694,131
15701	ATLANTIC LIGHT & WATER DEPT	197,206	0.023269%	1,073,699	2,282,924
15702	ANITA MUNICIPAL UTILITIES	22,373	0.002640%	121,812	259,000
16201	CEDAR COUNTY	552,446	0.065186%	3,007,832	6,395,322
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	17,331	0.002045%	94,360	200,631
16301	CITY OF BENNETT	7,758	0.000915%	42,237	89,804
16302	CITY OF STANWOOD	12,946	0.001528%	70,484	149,866
16303	CITY OF TIPTON	149,082	0.017591%	811,687	1,725,827
16304	CITY OF WEST BRANCH	71,344	0.008418%	388,439	825,908
16305	CITY OF DURANT	43,671	0.005153%	237,770	505,552
16306	CITY OF MECHANICSVILLE	21,197	0.002501%	115,409	245,385
16307	CITY OF CLARENCE	20,693	0.002442%	112,664	239,549
16308	CITY OF LOWDEN	19,497	0.002301%	106,154	225,707
16542	TIPTON COMM SCH DIST	659,841	0.077858%	3,592,547	7,638,556
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	642,925	0.075862%	3,500,449	7,442,734
16545	BENNETT COMM SCH DIST	80,365	0.009483%	437,551	930,330
16547	DURANT COMMUNITY SCHOOL DISTRICT	494,246	0.058319%	2,690,957	5,721,574
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	582,968	0.068787%	3,174,008	6,748,649
16701	DURANT MUNIC ELEC PLT	36,548	0.004313%	198,989	423,095
17201	CERRO GORDO COUNTY	999,726	0.117963%	5,443,077	11,573,196
17203	CERRO GORDO CO AGRI EXT	22,066	0.002604%	120,139	255,441
17204	CERRO GORDO CO. ASSESSOR	31,099	0.003670%	169,320	360,011
17205	CERRO GORDO CITY ASSESSORS OFFICE	25,018	0.002952%	136,213	289,620
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	7,810	0.000922%	42,521	90,410
17301	CITY OF PLYMOUTH	9,670	0.001141%	52,647	111,939
17302	CITY OF MASON CITY	1,009,786	0.119150%	5,497,851	11,689,656
17303	CITY OF CLEAR LAKE	251,471	0.029672%	1,369,153	2,911,124
17305	CITY OF THORNTON	13,932	0.001644%	75,854	161,282
17306	CITY OF MESERVEY	877	0.000103%	4,774	10,152
17308	CITY OF ROCKWELL	15,566	0.001837%	84,748	180,193
17310	CITY OF DOUGHERTY	972	0.000115%	5,294	11,256
17312	CLEAR LAKE SANITARY DISTRICT	69,122	0.008156%	376,341	800,185
17313	CITY OF ROCK FALLS	1,121	0.000132%	6,103	12,976
17315	ROCKWELL PUB LIBRARY	5,187	0.000612%	28,241	60,047
17316	CITY OF VENTURA	21,973	0.002593%	119,634	254,369
17318	MESERVEY PUB LIBRARY	1,587	0.000187%	8,642	18,376
17320	CITY OF SWALEDALE	4,406	0.000520%	23,991	51,011
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,950,298	0.348121%	16,063,100	34,153,730

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
264	397	-	3,275	3,672	19	-	2,841	2,860	399
375,535	565,249	-	4,665,171	5,230,420	27,463	106	4,046,400	4,073,969	567,731
91,694	138,017	-	1,139,094	1,277,111	6,706	26	988,009	994,741	138,623
87,439	131,612	-	1,086,233	1,217,845	6,394	25	942,159	948,578	132,190
60,629	91,257	-	753,175	844,432	4,434	17	653,277	657,728	91,658
7,744	11,656	-	96,197	107,853	566	2	83,438	84,006	11,707
26,274	39,547	-	326,396	365,943	1,921	7	283,104	285,032	39,721
109,161	164,307	-	1,356,075	1,520,382	7,983	31	1,176,210	1,184,224	165,029
4,856	7,309	-	60,325	67,634	355	1	52,324	52,680	7,341
785,392	1,182,158	-	9,756,712	10,938,870	57,435	222	8,462,617	8,520,274	1,187,350
415	625	-	5,157	5,782	30	-	4,473	4,503	628
45,886	69,067	-	570,033	639,100	3,356	13	494,426	497,795	69,371
6,733	10,135	-	83,647	93,782	492	2	72,552	73,046	10,179
6,620	9,964	-	82,237	92,201	484	2	71,329	71,815	10,008
3,397	5,113	-	42,201	47,314	248	1	36,603	36,852	5,136
1,709	2,573	-	21,236	23,809	125	-	18,419	18,544	2,584
3,831	5,767	-	47,596	53,363	280	1	41,283	41,564	5,792
350,442	527,479	-	4,353,443	4,880,922	25,627	99	3,776,019	3,801,745	529,795
111,784	168,256	-	1,388,666	1,556,922	8,175	32	1,204,478	1,212,685	168,995
97,654	146,988	-	1,213,134	1,360,122	7,141	28	1,052,228	1,059,397	147,633
60,349	90,836	-	749,701	840,537	4,413	17	650,263	654,693	91,235
6,847	10,305	-	85,054	95,359	501	2	73,773	74,276	10,351
169,060	254,467	-	2,100,191	2,354,658	12,363	48	1,821,630	1,834,041	255,584
5,304	7,983	-	65,886	73,869	388	1	57,147	57,536	8,018
2,374	3,573	-	29,491	33,064	174	1	25,580	25,755	3,589
3,962	5,963	-	49,215	55,178	290	1	42,687	42,978	5,989
45,622	68,670	-	566,753	635,423	3,336	13	491,581	494,930	68,971
21,833	32,862	-	271,224	304,086	1,597	6	235,250	236,853	33,007
13,364	20,116	-	166,021	186,137	977	4	144,000	144,981	20,204
6,487	9,764	-	80,583	90,347	474	2	69,895	70,371	9,807
6,332	9,532	-	78,667	88,199	463	2	68,233	68,698	9,573
5,967	8,981	-	74,121	83,102	436	2	64,290	64,728	9,020
201,925	303,934	-	2,508,463	2,812,397	14,767	57	2,175,750	2,190,574	305,269
196,749	296,143	-	2,444,156	2,740,299	14,388	55	2,119,972	2,134,415	297,443
24,593	37,017	-	305,516	342,533	1,798	7	264,993	266,798	37,180
151,250	227,659	-	1,878,936	2,106,595	11,061	43	1,629,721	1,640,825	228,658
178,400	268,525	-	2,216,222	2,484,747	13,046	50	1,922,271	1,935,367	269,705
11,185	16,835	-	138,942	155,777	818	3	120,513	121,334	16,909
305,937	460,492	-	3,800,579	4,261,071	22,373	86	3,296,484	3,318,943	462,514
6,753	10,164	-	83,886	94,050	494	2	72,759	73,255	10,209
9,517	14,325	-	118,226	132,551	696	3	102,545	103,244	14,388
7,656	11,524	-	95,110	106,634	560	2	82,495	83,057	11,574
2,390	3,597	-	29,690	33,287	175	1	25,752	25,928	3,613
2,959	4,454	-	36,760	41,214	216	1	31,884	32,101	4,474
309,016	465,126	-	3,838,824	4,303,950	22,598	87	3,329,656	3,352,341	467,168
76,956	115,832	-	955,998	1,071,830	5,628	22	829,198	834,848	116,341
4,263	6,417	-	52,964	59,381	312	1	45,939	46,252	6,446
268	404	-	3,334	3,738	20	-	2,892	2,912	406
4,763	7,170	-	59,174	66,344	348	1	51,326	51,675	7,201
298	448	-	3,696	4,144	22	-	3,206	3,228	450
21,153	31,839	-	262,777	294,616	1,547	6	227,923	229,476	31,979
343	516	-	4,261	4,777	25	-	3,696	3,721	519
1,587	2,389	-	19,719	22,108	116	-	17,104	17,220	2,400
6,724	10,121	-	83,533	93,654	492	2	72,454	72,948	10,166
486	731	-	6,035	6,766	36	-	5,234	5,270	734
1,348	2,030	-	16,752	18,782	99	-	14,530	14,629	2,039
902,854	1,358,960	-	11,215,912	12,574,872	66,025	255	9,728,274	9,794,554	1,364,929

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	1,020,491	0.120413%	5,556,133	11,813,576
17556	NORTH IOWA AREA COMMUNITY COLLEGE	891,938	0.105244%	4,856,218	10,325,402
17602	NORTH IA AREA COUNCIL OF GOV'TS	161,454	0.019051%	879,046	1,869,047
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	30,066	0.003548%	163,695	348,052
17607	LANDFILL OF NORTH IOWA	89,956	0.010614%	489,770	1,041,361
17608	ELDERBRIDGE AGENCY ON AGING	172,074	0.020304%	936,870	1,991,995
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	950,899	0.112201%	5,177,236	11,007,958
18201	CHEROKEE COUNTY	365,036	0.043072%	1,987,463	4,225,789
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	9,303	0.001098%	50,650	107,693
18206	CHEROKEE CO SOIL & WATER CONS DIST	736	0.000087%	4,008	8,523
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	23,279	0.002747%	126,744	269,486
18301	CITY OF CLEGHORN	3,719	0.000439%	20,247	43,049
18302	CITY OF CHEROKEE	125,430	0.014800%	682,912	1,452,022
18303	CITY OF WASHITA	4,599	0.000543%	25,041	53,243
18305	CITY OF MERIDEN	1,831	0.000216%	9,970	21,198
18306	CITY OF MARCUS	23,088	0.002724%	125,705	267,276
18308	CITY OF LARRABEE	2,813	0.000332%	15,314	32,562
18309	CITY OF AURELIA	33,026	0.003897%	179,810	382,317
18310	CITY OF QUIMBY	4,524	0.000534%	24,632	52,372
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	785,653	0.092703%	4,277,542	9,095,007
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	270,624	0.031932%	1,473,430	3,132,841
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	55,354	0.006532%	301,380	640,802
19201	CHICKASAW COUNTY	393,620	0.046445%	2,143,091	4,556,690
19203	CHICKASAW COUNTY AGRI	10,561	0.001246%	57,497	122,252
19301	CITY OF FREDERICKSBURG	32,418	0.003825%	176,502	375,282
19302	CITY OF LAWLER	10,220	0.001206%	55,644	118,311
19303	CITY OF NASHUA	24,503	0.002891%	133,410	283,659
19304	CITY OF NEW HAMPTON	159,538	0.018825%	868,618	1,846,876
19306	CITY OF ALTA VISTA	7,277	0.000859%	39,623	84,246
19308	CITY OF NORTH WASHINGTON	357	0.000042%	1,943	4,131
19309	CITY OF BASSETT	367	0.000043%	1,997	4,246
19311	CITY OF IONIA	4,839	0.000571%	26,346	56,017
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	519,549	0.061304%	2,828,721	6,014,490
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	719,486	0.084896%	3,917,292	8,329,035
20201	CLARKE COUNTY	257,415	0.030374%	1,401,515	2,979,933
20203	CLARKE COUNTY AGRI EXT DIST	3,880	0.000458%	21,123	44,911
20204	CLARKE COUNTY HOSPITAL	1,210,654	0.142851%	6,591,487	14,014,971
20301	CITY OF OSCEOLA	126,549	0.014932%	689,006	1,464,980
20302	CITY OF MURRAY	14,382	0.001697%	78,302	166,487
20303	CITY OF WOODBURN	379	0.000045%	2,061	4,382
20306	CITY OF WELDON	1,000	0.000118%	5,447	11,581
20536	MURRAY COMM SCH DIST	194,309	0.022928%	1,057,930	2,249,395
20539	CLARKE COMMUNITY SCHOOL DISTRICT	976,140	0.115180%	5,314,663	11,300,158
21201	CLAY COUNTY	420,959	0.049671%	2,291,938	4,873,171
21203	CLAY COUNTY AG EXTENSION SERVICE	18,323	0.002162%	99,761	212,113
21207	IOWA LAKES REGIONAL WATER	149,939	0.017692%	816,355	1,735,752
21301	CITY OF EVERLY	22,067	0.002604%	120,145	255,455
21302	SPENCER HOSPITAL	2,911,454	0.343537%	15,851,613	33,704,061
21303	CITY OF SPENCER	361,364	0.042639%	1,967,473	4,183,285
21304	CITY OF ROYAL	7,245	0.000855%	39,447	83,872
21307	CITY OF PETERSON	10,400	0.001227%	56,623	120,393
21308	CITY OF WEBB	1,312	0.000155%	7,142	15,186
21309	CITY OF DICKENS	1,367	0.000161%	7,441	15,822
21310	CITY OF FOSTORIA	2,120	0.000250%	11,541	24,539
21312	WEBB PUBLIC LIBRARY	581	0.000069%	3,163	6,726
21313	CITY OF GREENVILLE	73	0.000009%	396	841
21314	CITY OF ROSSIE	127	0.000015%	694	1,475

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
312,292	470,056	-	3,879,519	4,349,575	22,838	88	3,364,953	3,387,879	472,121
272,952	410,843	-	3,390,810	3,801,653	19,961	77	2,941,065	2,961,103	412,647
49,408	74,368	-	613,785	688,153	3,613	14	532,375	536,002	74,695
9,201	13,849	-	114,298	128,147	673	3	99,138	99,814	13,910
27,528	41,435	-	341,978	383,413	2,013	8	296,619	298,640	41,617
52,658	79,260	-	654,161	733,421	3,851	15	567,395	571,261	79,609
290,995	438,001	-	3,614,958	4,052,959	21,280	82	3,135,483	3,156,845	439,925
111,709	168,142	-	1,387,728	1,555,870	8,169	32	1,203,665	1,211,866	168,881
2,847	4,285	-	35,366	39,651	208	1	30,675	30,884	4,304
225	339	-	2,799	3,138	16	-	2,428	2,444	341
7,124	10,723	-	88,498	99,221	521	2	76,760	77,283	10,770
1,138	1,713	-	14,137	15,850	83	-	12,262	12,345	1,720
38,384	57,775	-	476,837	534,612	2,807	11	413,591	416,409	58,029
1,407	2,118	-	17,485	19,603	103	-	15,166	15,269	2,128
560	843	-	6,961	7,804	41	-	6,038	6,079	847
7,065	10,635	-	87,772	98,407	517	2	76,130	76,649	10,681
861	1,296	-	10,693	11,989	63	-	9,275	9,338	1,301
10,107	15,212	-	125,551	140,763	739	3	108,898	109,640	15,279
1,384	2,084	-	17,199	19,283	101	-	14,918	15,019	2,093
240,426	361,886	-	2,986,754	3,348,640	17,582	68	2,590,602	2,608,252	363,475
82,817	124,654	-	1,028,809	1,153,463	6,056	23	892,351	898,430	125,202
16,940	25,497	-	210,436	235,933	1,239	5	182,525	183,769	25,609
120,456	181,308	-	1,496,394	1,677,702	8,809	34	1,297,918	1,306,761	182,105
3,232	4,864	-	40,147	45,011	236	1	34,822	35,059	4,886
9,921	14,932	-	123,241	138,173	725	3	106,894	107,622	14,998
3,128	4,708	-	38,853	43,561	229	1	33,699	33,929	4,728
7,499	11,287	-	93,152	104,439	548	2	80,797	81,347	11,336
48,822	73,486	-	606,505	679,991	3,570	14	526,060	529,644	73,809
2,227	3,352	-	27,666	31,018	163	1	23,997	24,161	3,367
109	164	-	1,357	1,521	8	-	1,177	1,185	165
112	169	-	1,394	1,563	8	-	1,209	1,217	170
1,481	2,229	-	18,396	20,625	108	-	15,956	16,064	2,239
158,993	239,314	-	1,975,128	2,214,442	11,627	45	1,713,154	1,724,826	240,365
220,178	331,408	-	2,735,213	3,066,621	16,101	62	2,372,424	2,388,587	332,864
78,774	118,570	-	978,595	1,097,165	5,761	22	848,797	854,580	119,091
1,187	1,787	-	14,749	16,536	87	-	12,792	12,879	1,795
370,486	557,649	-	4,602,445	5,160,094	27,093	104	3,991,994	4,019,191	560,098
38,727	58,291	-	481,092	539,383	2,832	11	417,282	420,125	58,547
4,401	6,624	-	54,673	61,297	322	1	47,422	47,745	6,654
116	174	-	1,439	1,613	8	-	1,248	1,256	175
306	461	-	3,803	4,264	22	-	3,299	3,321	463
59,463	89,502	-	738,690	828,192	4,348	17	640,713	645,078	89,895
298,720	449,628	-	3,710,915	4,160,543	21,845	84	3,218,713	3,240,642	451,602
128,822	193,901	-	1,600,325	1,794,226	9,421	36	1,388,063	1,397,520	194,753
5,607	8,440	-	69,657	78,097	410	2	60,418	60,830	8,477
45,885	69,065	-	570,012	639,077	3,355	13	494,408	497,776	69,368
6,753	10,164	-	83,890	94,054	494	2	72,763	73,259	10,209
890,967	1,341,068	-	11,068,243	12,409,311	65,156	251	9,600,191	9,665,598	1,346,958
110,585	166,451	-	1,373,770	1,540,221	8,087	31	1,191,558	1,199,676	167,182
2,217	3,337	-	27,543	30,880	162	1	23,890	24,053	3,352
3,183	4,790	-	39,536	44,326	233	1	34,292	34,526	4,811
401	604	-	4,987	5,591	29	-	4,326	4,355	607
418	630	-	5,196	5,826	31	-	4,507	4,538	632
649	976	-	8,059	9,035	47	-	6,990	7,037	981
178	268	-	2,209	2,477	13	-	1,916	1,929	269
22	33	-	276	309	2	-	240	242	34
39	59	-	484	543	3	-	420	423	59

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,672,143	0.197305%	9,104,097	19,357,340
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	102,193	0.012058%	556,396	1,183,021
21602	NORTHWEST IA PLAN & DEVELOPMENT	52,386	0.006181%	285,220	606,441
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	28,862	0.003406%	157,144	334,123
21701	SPENCER MUNICIPAL UTILITIES	356,483	0.042063%	1,940,895	4,126,776
22201	CLAYTON COUNTY	418,143	0.049339%	2,276,611	4,840,583
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	17,242	0.002034%	93,875	199,598
22207	CLAYTON CO SOIL & WATER CONS DIST	2,664	0.000314%	14,506	30,843
22301	CITY OF FARMERSBURG	4,666	0.000551%	25,402	54,010
22302	CITY OF GUTTENBERG	67,009	0.007907%	364,832	775,715
22303	CITY OF STRAWBERRY POINT	28,038	0.003308%	152,653	324,575
22305	CITY OF LUANA	8,416	0.000993%	45,823	97,430
22306	CITY OF ELKADER	35,627	0.004204%	193,976	412,436
22308	CITY OF MONONA	25,599	0.003021%	139,375	296,343
22309	CITY OF MCGREGOR	29,685	0.003503%	161,622	343,644
22311	CITY OF GARNAVILLO	16,594	0.001958%	90,347	192,097
22312	CITY OF MARQUETTE	21,963	0.002591%	119,577	254,247
22313	CITY OF VOLGA	9,099	0.001074%	49,542	105,338
22316	CITY OF ST OLAF	1,951	0.000230%	10,624	22,590
22319	CITY OF OSTERDOCK	93	0.000011%	505	1,074
22320	CITY OF ELKPORT	62	0.000007%	335	713
22323	CITY OF NORTH BUENA VISTA	283	0.000033%	1,541	3,277
22324	GUTTENBERG MUNIC HOSP	1,079,710	0.127401%	5,878,555	12,499,118
22327	CITY OF CLAYTON	557	0.000066%	3,032	6,447
22329	CITY OF GARBER	334	0.000039%	1,821	3,871
22402	CASS TOWNSHIP - CLAYTON COUNTY	680	0.000080%	3,701	7,868
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	597,299	0.070478%	3,252,034	6,914,550
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	340,886	0.040223%	1,855,978	3,946,222
22569	STARMONT COMMUNITY SCHOOL DISTRICT	465,297	0.054903%	2,533,343	5,386,452
22601	AEA 1 - KEYSTONE	1,547,526	0.182601%	8,425,611	17,914,726
22701	MCGREGOR MUNICIPAL UTILITIES	15,432	0.001821%	84,023	178,652
23201	CLINTON COUNTY	800,593	0.094466%	4,358,886	9,267,963
23203	CLINTON CO ASSESSOR'S OFFICE	42,359	0.004998%	230,625	490,359
23204	CLINTON COUNTY AGRI	16,451	0.001941%	89,569	190,444
23301	CITY OF WHEATLAND	19,450	0.002295%	105,896	225,159
23303	CITY OF DEWITT	152,238	0.017963%	828,872	1,762,366
23306	CITY OF CHARLOTTE	7,095	0.000837%	38,627	82,130
23307	CITY OF CLINTON	600,113	0.070810%	3,267,354	6,947,123
23310	CITY OF LOST NATION	6,879	0.000812%	37,451	79,629
23311	CITY OF GOOSE LAKE	3,496	0.000412%	19,032	40,467
23312	CITY OF GRAND MOUND	14,185	0.001674%	77,230	164,209
23313	CITY OF CALAMUS	6,356	0.000750%	34,607	73,581
23315	CITY OF DELMAR	11,341	0.001338%	61,746	131,287
23316	CITY OF CAMANCHE	73,661	0.008692%	401,050	852,722
23318	CITY OF TORONTO	227	0.000027%	1,234	2,623
23319	CITY OF WELTON	1,812	0.000214%	9,866	20,978
23320	CITY OF LOW MOOR	3,142	0.000371%	17,106	36,372
23321	CITY OF ANDOVER	566	0.000067%	3,084	6,557
23322	CALAMUS PUB LIBRARY	697	0.000082%	3,796	8,071
23328	CITY OF CLINTON IA HOUSING AUTH	74,159	0.008750%	403,764	858,492
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	712,006	0.084013%	3,876,564	8,242,439
23570	CALAMUS WHEATLAND CSD	355,103	0.041900%	1,933,382	4,110,801
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,681,016	0.316347%	14,596,977	31,036,425
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	1,095,848	0.129305%	5,966,421	12,685,940
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	575,556	0.067913%	3,133,655	6,662,849
23577	DELWOOD COMM SCH DIST	140,547	0.016584%	765,220	1,627,027
23602	CLINTON CO AREA SOLID WASTE AGCY	31,389	0.003704%	170,897	363,366

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
511,711	770,219	-	6,356,852	7,127,071	37,421	144	5,513,703	5,551,268	773,602
31,273	47,072	-	388,498	435,570	2,287	9	336,969	339,265	47,279
16,031	24,130	-	199,152	223,282	1,172	5	172,737	173,914	24,236
8,833	13,295	-	109,724	123,019	646	2	95,171	95,819	13,353
109,091	164,202	-	1,355,212	1,519,414	7,978	31	1,175,462	1,183,471	164,924
127,961	192,604	-	1,589,623	1,782,227	9,358	36	1,378,781	1,388,175	193,450
5,276	7,942	-	65,547	73,489	386	1	56,853	57,240	7,977
815	1,227	-	10,129	11,356	60	-	8,785	8,845	1,233
1,428	2,149	-	17,737	19,886	104	-	15,384	15,488	2,158
20,506	30,865	-	254,741	285,606	1,500	6	220,953	222,459	31,001
8,580	12,915	-	106,589	119,504	627	2	92,451	93,080	12,971
2,576	3,877	-	31,995	35,872	188	1	27,752	27,941	3,894
10,903	16,411	-	135,442	151,853	797	3	117,477	118,277	16,483
7,834	11,791	-	97,317	109,108	573	2	84,410	84,985	11,843
9,084	13,673	-	112,851	126,524	664	3	97,883	98,550	13,733
5,078	7,643	-	63,084	70,727	371	1	54,717	55,089	7,677
6,721	10,116	-	83,494	93,610	492	2	72,419	72,913	10,161
2,785	4,191	-	34,593	38,784	204	1	30,004	30,209	4,210
597	899	-	7,418	8,317	44	-	6,434	6,478	903
28	43	-	353	396	2	-	306	308	43
19	28	-	234	262	1	-	203	204	29
87	130	-	1,076	1,206	6	-	933	939	131
330,414	497,334	-	4,104,647	4,601,981	24,163	93	3,560,222	3,584,478	499,518
170	257	-	2,117	2,374	12	-	1,836	1,848	258
102	154	-	1,271	1,425	7	-	1,103	1,110	155
208	313	-	2,584	2,897	15	-	2,241	2,256	314
182,786	275,126	-	2,270,703	2,545,829	13,367	52	1,969,525	1,982,944	276,335
104,318	157,018	-	1,295,919	1,452,937	7,629	29	1,124,033	1,131,691	157,708
142,391	214,324	-	1,768,883	1,983,207	10,413	40	1,534,265	1,544,718	215,266
473,576	712,818	-	5,883,105	6,595,923	34,632	134	5,102,792	5,137,558	715,949
4,723	7,108	-	58,668	65,776	345	1	50,887	51,233	7,140
244,999	368,768	-	3,043,552	3,412,320	17,917	69	2,639,866	2,657,852	370,387
12,963	19,511	-	161,032	180,543	948	4	139,673	140,625	19,597
5,034	7,578	-	62,541	70,119	368	1	54,246	54,615	7,611
5,952	8,959	-	73,941	82,900	435	2	64,134	64,571	8,998
46,588	70,124	-	578,752	648,876	3,407	13	501,989	505,409	70,432
2,171	3,268	-	26,971	30,239	159	1	23,394	23,554	3,282
183,647	276,423	-	2,281,400	2,557,823	13,430	52	1,978,803	1,992,285	277,637
2,105	3,168	-	26,150	29,318	154	1	22,681	22,836	3,182
1,070	1,610	-	13,289	14,899	78	-	11,526	11,604	1,617
4,341	6,534	-	53,925	60,459	317	1	46,773	47,091	6,562
1,945	2,928	-	24,164	27,092	142	1	20,959	21,102	2,941
3,471	5,224	-	43,114	48,338	254	1	37,395	37,650	5,247
22,542	33,929	-	280,030	313,959	1,648	6	242,888	244,542	34,078
69	104	-	861	965	5	-	747	752	105
555	835	-	6,889	7,724	41	-	5,975	6,016	838
961	1,447	-	11,944	13,391	70	-	10,360	10,430	1,454
173	261	-	2,153	2,414	13	-	1,868	1,881	262
213	321	-	2,650	2,971	16	-	2,299	2,315	323
22,694	34,159	-	281,924	316,083	1,660	6	244,531	246,197	34,309
217,889	327,963	-	2,706,775	3,034,738	15,934	61	2,347,758	2,363,753	329,403
108,669	163,567	-	1,349,966	1,513,533	7,947	31	1,170,912	1,178,890	164,285
820,448	1,234,924	-	10,192,205	11,427,129	59,999	231	8,840,348	8,900,578	1,240,348
335,353	504,767	-	4,165,998	4,670,765	24,524	95	3,613,436	3,638,055	506,984
176,132	265,111	-	2,188,046	2,453,157	12,880	50	1,897,831	1,910,761	266,276
43,010	64,739	-	534,307	599,046	3,145	12	463,439	466,596	65,023
9,606	14,458	-	119,328	133,786	702	3	103,500	104,205	14,522

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
23701	ELWOOD COMMUNITY SANITARY DISTRICT	94	0.000011%	514	1,093
24201	CRAWFORD COUNTY	538,699	0.063564%	2,932,986	6,236,182
24203	CRAWFORD COUNTY AGRICULTURE	8,260	0.000975%	44,970	95,616
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,630,883	0.192436%	8,879,454	18,879,698
24301	CITY OF DENISON	164,780	0.019443%	897,158	1,907,558
24302	CITY OF WESTSIDE	4,974	0.000587%	27,081	57,580
24303	CITY OF MANILLA	38,488	0.004541%	209,553	445,556
24305	CITY OF CHARTER OAK	11,428	0.001348%	62,220	132,295
24306	CITY OF DOW CITY	10,832	0.001278%	58,976	125,396
24307	CITY OF VAIL	5,473	0.000646%	29,796	63,353
24308	CITY OF DELOIT	4,496	0.000530%	24,476	52,042
24310	CITY OF SCHLESWIG	9,823	0.001159%	53,482	113,715
24311	CITY OF ARION	38	0.000004%	206	437
24312	CITY OF RICKETTS	2,327	0.000275%	12,669	26,938
24315	CITY OF KIRON	4,102	0.000484%	22,334	47,488
24317	CITY OF ASPINWALL	170	0.000020%	925	1,967
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,702,015	0.200830%	9,266,739	19,703,152
24539	SCHLESWIG COMM SCH DIST	132,047	0.015581%	718,940	1,528,627
24540	AR WE VA COMM SCH DIST	164,473	0.019407%	895,487	1,904,005
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	167,603	0.019776%	912,527	1,940,235
24701	DENISON MUNICIPAL UTILITIES	194,785	0.022984%	1,060,521	2,254,904
25201	DALLAS COUNTY	1,238,298	0.146113%	6,741,999	14,334,992
25203	DALLAS COUNTY AGRICULTURE	29,311	0.003459%	159,584	339,311
25204	DALLAS COUNTY HOSPITAL	626,731	0.073951%	3,412,283	7,255,274
25301	CITY OF WOODWARD	31,300	0.003693%	170,413	362,336
25302	CITY OF DAWSON	194	0.000023%	1,054	2,240
25303	CITY OF MINBURN	10,328	0.001219%	56,231	119,560
25304	CITY OF REDFIELD	22,148	0.002613%	120,589	256,399
25305	CITY OF VAN METER	40,751	0.004808%	221,870	471,744
25306	CITY OF DALLAS CENTER	45,098	0.005321%	245,539	522,071
25308	CITY OF PERRY	244,748	0.028879%	1,332,545	2,833,288
25311	CITY OF DEXTER	12,794	0.001510%	69,655	148,103
25312	CITY OF ADEL	142,822	0.016852%	777,605	1,653,361
25314	CITY OF GRANGER	51,034	0.006022%	277,859	590,790
25315	CITY OF WAUKEE	737,970	0.087077%	4,017,928	8,543,010
25316	CITY OF LINDEN	2,670	0.000315%	14,538	30,911
25318	CITY OF DE SOTO	26,598	0.003138%	144,816	307,912
25320	CITY OF BOUTON	2,521	0.000297%	13,727	29,186
25545	VAN METER COMMUNITY SCHOOL DISTRICT	633,695	0.074773%	3,450,194	7,335,881
25546	WAUKEE COMMUNITY SCHOOL DIST	9,013,193	1.063513%	49,072,954	104,340,034
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	2,390,257	0.282039%	13,013,922	27,670,498
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,364,336	0.160985%	7,428,221	15,794,053
25556	WOODWARD-GRANGER CSD	936,403	0.110491%	5,098,311	10,840,144
25559	ADEL-DESOTO-MINBURN CSD	1,475,268	0.174075%	8,032,201	17,078,250
25701	PERRY WATER WORKS	58,851	0.006944%	320,419	681,283
25702	XENIA RURAL WATER DISTRICT	182,108	0.021488%	991,498	2,108,147
25704	SOUTH DALLAS COUNTY LANDFILL AGENCY	25,885	0.003054%	140,933	299,655
26201	DAVIS COUNTY	210,939	0.024890%	1,148,469	2,441,902
26203	DAVIS COUNTY HOSPITAL	1,111,487	0.131150%	6,051,566	12,866,978
26204	DAVIS COUNTY AGRICULTURE	4,822	0.000569%	26,253	55,819
26207	DAVIS SOIL & WATER CONSERVATION DIST	136	0.000016%	740	1,574
26301	CITY OF BLOOMFIELD	139,913	0.016509%	761,766	1,619,684
26303	CITY OF FLORIS	279	0.000033%	1,521	3,233
26304	CITY OF DRAKESVILLE	678	0.000080%	3,690	7,846
26305	CITY OF PULASKI	1,322	0.000156%	7,196	15,299
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	1,049,136	0.123793%	5,712,095	12,145,188
27201	DECATUR COUNTY	257,613	0.030397%	1,402,590	2,982,218

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
29	43	-	359	402	2	-	311	313	44
164,853	248,135	-	2,047,931	2,296,066	12,056	46	1,776,301	1,788,403	249,224
2,528	3,805	-	31,400	35,205	185	1	27,235	27,421	3,821
499,085	751,214	-	6,199,997	6,951,211	36,498	141	5,377,652	5,414,291	754,513
50,426	75,901	-	626,432	702,333	3,688	14	543,345	547,047	76,234
1,522	2,291	-	18,909	21,200	111	-	16,401	16,512	2,301
11,778	17,728	-	146,318	164,046	861	3	126,911	127,775	17,806
3,497	5,264	-	43,445	48,709	256	1	37,683	37,940	5,287
3,315	4,989	-	41,180	46,169	242	1	35,718	35,961	5,011
1,675	2,521	-	20,805	23,326	122	-	18,045	18,167	2,532
1,376	2,071	-	17,090	19,161	101	-	14,824	14,925	2,080
3,006	4,525	-	37,344	41,869	220	1	32,390	32,611	4,545
12	17	-	144	161	1	-	125	126	17
712	1,072	-	8,846	9,918	52	-	7,673	7,725	1,077
1,255	1,890	-	15,595	17,485	92	-	13,526	13,618	1,898
52	78	-	646	724	4	-	560	564	79
520,853	783,979	-	6,470,415	7,254,394	38,089	147	5,612,203	5,650,439	787,422
40,409	60,823	-	501,993	562,816	2,955	11	435,411	438,377	61,090
50,332	75,759	-	625,266	701,025	3,681	14	542,333	546,028	76,092
51,290	77,201	-	637,163	714,364	3,751	14	552,652	556,417	77,540
59,608	89,722	-	740,499	830,221	4,359	17	642,282	646,658	90,116
378,945	570,382	-	4,707,539	5,277,921	27,712	107	4,083,148	4,110,967	572,887
8,970	13,501	-	111,428	124,929	656	3	96,649	97,308	13,560
191,793	288,684	-	2,382,595	2,671,279	14,026	54	2,066,576	2,080,656	289,952
9,578	14,417	-	118,989	133,406	700	3	103,207	103,910	14,480
59	89	-	736	825	4	-	638	642	90
3,161	4,757	-	39,263	44,020	231	1	34,055	34,287	4,778
6,778	10,202	-	84,200	94,402	496	2	73,032	73,530	10,247
12,471	18,770	-	154,918	173,688	912	4	134,371	135,287	18,853
13,801	20,773	-	171,445	192,218	1,009	4	148,705	149,718	20,864
74,898	112,735	-	930,438	1,043,173	5,477	21	807,028	812,526	113,230
3,915	5,893	-	48,636	54,529	286	1	42,185	42,472	5,919
43,707	65,786	-	542,955	608,741	3,196	12	470,940	474,148	66,075
15,618	23,507	-	194,012	217,519	1,142	4	168,279	169,425	23,610
225,834	339,922	-	2,805,481	3,145,403	16,515	64	2,433,372	2,449,951	341,415
817	1,230	-	10,151	11,381	60	-	8,804	8,864	1,235
8,140	12,252	-	101,117	113,369	595	2	87,705	88,302	12,305
772	1,161	-	9,584	10,745	56	-	8,313	8,369	1,166
193,924	291,891	-	2,409,066	2,700,957	14,181	55	2,089,536	2,103,772	293,173
2,758,228	4,151,639	-	34,264,738	38,416,378	201,707	779	29,719,987	29,922,474	4,169,872
731,469	1,100,995	-	9,086,851	10,187,846	53,492	206	7,881,604	7,935,302	1,105,831
417,516	628,437	-	5,186,687	5,815,124	30,533	118	4,498,744	4,529,395	631,198
286,559	431,324	-	3,559,848	3,991,172	20,956	81	3,087,683	3,108,720	433,218
451,463	679,535	-	5,608,411	6,287,946	33,015	127	4,864,532	4,897,674	682,520
18,010	27,108	-	223,730	250,838	1,317	5	194,055	195,377	27,227
55,729	83,882	-	692,305	776,187	4,075	16	600,480	604,571	84,251
7,921	11,923	-	98,405	110,328	579	2	85,353	85,934	11,975
64,552	97,162	-	801,908	899,070	4,721	18	695,546	700,285	97,589
340,138	511,971	-	4,225,450	4,737,421	24,874	96	3,665,002	3,689,972	514,219
1,476	2,221	-	18,331	20,552	108	-	15,899	16,007	2,231
42	63	-	517	580	3	-	448	451	63
42,816	64,446	-	531,896	596,342	3,131	12	461,347	464,490	64,729
85	129	-	1,062	1,191	6	-	921	927	129
207	312	-	2,577	2,889	15	-	2,235	2,250	314
404	609	-	5,024	5,633	30	-	4,358	4,388	611
321,058	483,251	-	3,988,418	4,471,669	23,479	91	3,459,409	3,482,979	485,373
78,835	118,661	-	979,345	1,098,006	5,765	22	849,449	855,236	119,182



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
27203	DECATUR COUNTY AGRI	3,761	0.000444%	20,479	43,543
27204	DECATUR COUNTY HOSPITAL	569,160	0.067158%	3,098,831	6,588,806
27301	CITY OF LAMONI	38,227	0.004511%	208,130	442,530
27302	CITY OF LEON	42,150	0.004973%	229,487	487,940
27305	CITY OF DAVIS CITY	596	0.000070%	3,246	6,901
27306	CITY OF GARDEN GROVE	3,006	0.000355%	16,368	34,802
27312	CITY OF GRAND RIVER	1,787	0.000211%	9,729	20,686
27313	CITY OF DECATUR	1,903	0.000225%	10,359	22,026
27314	CITY OF VAN WERT	510	0.000060%	2,775	5,901
27316	LOW RENT HOUSING AGENCY OF LEON	8,072	0.000952%	43,947	93,442
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	168,470	0.019879%	917,244	1,950,265
27555	LAMONI COMM SCH DIST	250,273	0.029531%	1,362,630	2,897,254
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	489,204	0.057724%	2,663,505	5,663,205
27701	LAMONI MUNICIPAL UTILITIES	66,781	0.007880%	363,593	773,079
28201	DELAWARE COUNTY	439,154	0.051818%	2,391,006	5,083,812
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	16,505	0.001948%	89,862	191,067
28204	REGIONAL MEDICAL CENTER	2,721,399	0.321112%	14,816,846	31,503,917
28207	DELAWARE CO SOIL & WATER CONS DIST	3,616	0.000427%	19,690	41,865
28301	CITY OF EDGEWOOD	23,144	0.002731%	126,007	267,918
28302	CITY OF HOPKINTON	14,058	0.001659%	76,538	162,737
28303	CITY OF COLESBURG	9,317	0.001099%	50,726	107,855
28304	CITY OF MANCHESTER	152,402	0.017983%	829,764	1,764,263
28305	CITY OF EARLVILLE	17,643	0.002082%	96,060	204,245
28309	CITY OF DELHI	7,979	0.000941%	43,440	92,363
28310	CITY OF RYAN	8,783	0.001036%	47,820	101,675
28312	CITY OF GREELEY	2,928	0.000346%	15,944	33,900
28314	CITY OF DELAWARE	2,301	0.000271%	12,526	26,633
28315	CITY OF MASONVILLE	1,464	0.000173%	7,973	16,952
28317	CITY OF DUNDEE	1,806	0.000213%	9,833	20,907
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	491,207	0.057960%	2,674,410	5,686,392
28535	WEST DELAWARE COUNTY COMM SCH DIST	1,090,778	0.128707%	5,938,818	12,627,251
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	377,793	0.044578%	2,056,920	4,373,470
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	10,176	0.001201%	55,402	117,798
28701	HOPKINTON MUNICIPAL UTILITIES	12,437	0.001467%	67,712	143,970
29201	DES MOINES COUNTY	603,693	0.071233%	3,286,846	6,988,567
29204	DES MOINES COUNTY AGRI	13,229	0.001561%	72,025	153,142
29302	CITY OF MEDIAPOLIS	27,672	0.003265%	150,664	320,345
29303	CITY OF BURLINGTON	754,236	0.088996%	4,106,490	8,731,314
29305	CITY OF WEST BURLINGTON	92,035	0.010860%	501,090	1,065,429
29306	CITY OF DANVILLE	18,281	0.002157%	99,532	211,626
29307	CITY OF MIDDLETOWN	8,457	0.000998%	46,046	97,904
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	39,924	0.004711%	217,370	462,176
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	565,895	0.066773%	3,081,054	6,551,008
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	482,704	0.056957%	2,628,116	5,587,960
29543	MEDIAPOLIS COMM SCH DIST	686,052	0.080951%	3,735,256	7,941,987
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,735,801	0.322811%	14,895,258	31,670,638
29546	SOUTHEASTERN COMMUNITY COLLEGE	817,758	0.096491%	4,452,338	9,466,664
29603	SOUTHEAST IOWA REGIONAL HOUSING	7,763	0.000916%	42,266	89,867
29604	DES MOINES CO REG SOLID WASTE COMM	112,730	0.013302%	613,764	1,304,999
29701	BURLINGTON MUNICIPAL WATERWORKS	94,415	0.011140%	514,047	1,092,978
30201	DICKINSON COUNTY	433,683	0.051172%	2,361,217	5,020,475
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	15,268	0.001801%	83,125	176,742
30204	LAKES REGIONAL HEALTHCARE	1,574,084	0.185734%	8,570,208	18,222,173
30207	DICKINSON CO SOIL & WATER CONS DIST	5,755	0.000679%	31,333	66,621
30301	CITY OF SPIRIT LAKE	160,979	0.018995%	876,464	1,863,557
30302	CITY OF ARNOLDS PARK	55,234	0.006517%	300,723	639,405
30303	CITY OF TERRIL	8,053	0.000950%	43,846	93,227

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,151	1,733	-	14,299	16,032	84	-	12,403	12,487	1,740
174,175	262,165	-	2,163,731	2,425,896	12,737	49	1,876,741	1,889,527	263,317
11,698	17,608	-	145,325	162,933	855	3	126,049	126,907	17,685
12,899	19,415	-	160,237	179,652	943	4	138,984	139,931	19,500
182	275	-	2,266	2,541	13	-	1,966	1,979	276
920	1,385	-	11,429	12,814	67	-	9,913	9,980	1,391
547	823	-	6,793	7,616	40	-	5,892	5,932	827
582	876	-	7,233	8,109	43	-	6,274	6,317	880
156	235	-	1,938	2,173	11	-	1,681	1,692	236
2,470	3,718	-	30,686	34,404	181	1	26,616	26,798	3,734
51,555	77,600	-	640,457	718,057	3,770	15	555,509	559,294	77,941
76,589	115,280	-	951,444	1,066,724	5,601	22	825,248	830,871	115,787
149,707	225,336	-	1,859,768	2,085,104	10,948	42	1,613,095	1,624,085	226,326
20,436	30,760	-	253,875	284,635	1,494	6	220,202	221,702	30,896
134,391	202,282	-	1,669,498	1,871,780	9,828	38	1,448,062	1,457,928	203,171
5,051	7,602	-	62,745	70,347	369	1	54,423	54,793	7,636
832,806	1,253,525	-	10,345,727	11,599,252	60,902	235	8,973,507	9,034,644	1,259,031
1,107	1,666	-	13,748	15,414	81	-	11,925	12,006	1,673
7,082	10,660	-	87,983	98,643	518	2	76,313	76,833	10,707
4,302	6,475	-	53,442	59,917	315	1	46,354	46,670	6,504
2,851	4,291	-	35,419	39,710	209	1	30,721	30,931	4,310
46,638	70,199	-	579,375	649,574	3,411	13	502,529	505,953	70,507
5,399	8,127	-	67,073	75,200	395	2	58,177	58,574	8,163
2,442	3,675	-	30,331	34,006	179	1	26,308	26,488	3,691
2,688	4,046	-	33,390	37,436	197	1	28,961	29,159	4,063
896	1,349	-	11,132	12,481	66	-	9,656	9,722	1,355
704	1,060	-	8,746	9,806	51	-	7,586	7,637	1,064
448	675	-	5,567	6,242	33	-	4,829	4,862	677
553	832	-	6,866	7,698	40	-	5,955	5,995	836
150,320	226,259	-	1,867,382	2,093,641	10,993	42	1,619,700	1,630,735	227,252
333,801	502,432	-	4,146,725	4,649,157	24,411	94	3,596,719	3,621,224	504,639
115,613	174,018	-	1,436,225	1,610,243	8,455	33	1,245,730	1,254,218	174,782
3,114	4,687	-	38,684	43,371	228	1	33,553	33,782	4,708
3,806	5,728	-	47,279	53,007	278	1	41,008	41,287	5,754
184,743	278,072	-	2,295,010	2,573,082	13,510	52	1,990,608	2,004,170	279,293
4,048	6,093	-	50,291	56,384	296	1	43,621	43,918	6,120
8,468	12,746	-	105,200	117,946	619	2	91,246	91,867	12,802
230,812	347,415	-	2,867,319	3,214,734	16,879	65	2,487,008	2,503,952	348,940
28,165	42,393	-	349,881	392,274	2,060	8	303,474	305,542	42,579
5,594	8,421	-	69,497	77,918	409	2	60,279	60,690	8,457
2,588	3,896	-	32,151	36,047	189	1	27,887	28,077	3,913
12,218	18,390	-	151,776	170,166	893	3	131,645	132,541	18,471
173,176	260,661	-	2,151,318	2,411,979	12,664	49	1,865,975	1,878,688	261,806
147,718	222,342	-	1,835,058	2,057,400	10,802	42	1,591,662	1,602,506	223,319
209,946	316,008	-	2,608,108	2,924,116	15,353	59	2,262,178	2,277,590	317,396
837,213	1,260,159	-	10,400,477	11,660,636	61,225	236	9,020,995	9,082,456	1,265,694
250,251	376,674	-	3,108,804	3,485,478	18,301	71	2,696,464	2,714,836	378,328
2,376	3,576	-	29,512	33,088	174	1	25,597	25,772	3,591
34,498	51,925	-	428,555	480,480	2,523	10	371,713	374,246	52,153
28,893	43,489	-	358,928	402,417	2,113	8	311,321	313,442	43,680
132,716	199,762	-	1,648,698	1,848,460	9,705	37	1,430,021	1,439,763	200,640
4,672	7,032	-	58,041	65,073	342	1	50,343	50,686	7,063
481,703	725,051	-	5,984,069	6,709,120	35,227	136	5,190,364	5,225,727	728,236
1,761	2,651	-	21,878	24,529	129	-	18,976	19,105	2,662
49,263	74,150	-	611,983	686,133	3,603	14	530,812	534,429	74,476
16,903	25,442	-	209,977	235,419	1,236	5	182,127	183,368	25,553
2,464	3,709	-	30,615	34,324	180	1	26,555	26,736	3,726

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
30304	CITY OF SUPERIOR	4,819	0.000569%	26,240	55,791
30305	CITY OF LAKE PARK	22,913	0.002704%	124,753	265,252
30306	CITY OF OKOBOJI	31,999	0.003776%	174,219	370,429
30307	CITY OF MILFORD	69,329	0.008180%	377,465	802,576
30310	IOWA GREAT LAKES SANITARY DISTRICT	103,727	0.012239%	564,751	1,200,785
30313	CITY OF ORLEANS	2,738	0.000323%	14,905	31,691
30314	CITY OF WAHPETON	29,242	0.003450%	159,207	338,510
30315	CITY OF WEST OKOBOJI	10,667	0.001259%	58,078	123,487
30317	L H A OF SPIRIT LAKE	5,764	0.000680%	31,382	66,726
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	5,003	0.000590%	27,240	57,918
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	886,200	0.104567%	4,824,976	10,258,974
30528	HARRIS LAKE PARK COMM SCH DIST	219,628	0.025915%	1,195,781	2,542,496
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	847,262	0.099973%	4,612,977	9,808,218
30602	CENTRAL WATER SYSTEM APK OKJ	18,962	0.002237%	103,240	219,512
30701	MILFORD MUNICIPAL UTILITIES	68,645	0.008100%	373,740	794,655
30702	LAKE PARK MUNICIPAL UTILITIES	37,901	0.004472%	206,353	438,753
31201	DUBUQUE COUNTY	1,548,191	0.182679%	8,429,231	17,922,422
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	35,092	0.004141%	191,058	406,232
31204	DUBUQUE COUNTY ASSESSOR	42,534	0.005019%	231,577	492,384
31205	CITY ASSESSORS OFFICE DUBUQUE CO	39,703	0.004685%	216,164	459,612
31209	DUBUQUE SOIL & WATER CONS DIST	21,243	0.002507%	115,661	245,921
31301	CITY OF CASCADE	36,944	0.004359%	201,143	427,674
31302	CITY OF WORTHINGTON	12,895	0.001521%	70,205	149,272
31303	CITY OF FARLEY	35,563	0.004196%	193,626	411,692
31305	CITY OF DUBUQUE	2,951,053	0.348210%	16,067,214	34,162,477
31306	CITY OF DYERSVILLE	107,111	0.012639%	583,175	1,239,960
31307	CITY OF EPWORTH	27,708	0.003269%	150,861	320,763
31308	CITY OF NEW VIENNA	9,282	0.001095%	50,538	107,455
31310	CITY OF BANKSTON	264	0.000031%	1,439	3,060
31311	CITY OF PEOSTA	72,605	0.008567%	395,304	840,505
31312	CITY OF CENTRALIA	283	0.000033%	1,542	3,278
31313	CITY OF LUXEMBURG	4,560	0.000538%	24,825	52,784
31314	CITY OF BERNARD	1,805	0.000213%	9,827	20,895
31316	CITY OF SHERRILL	1,203	0.000142%	6,551	13,930
31317	CITY OF GRAF	175	0.000021%	951	2,022
31318	CITY OF HOLY CROSS	3,373	0.000398%	18,365	39,049
31319	CITY OF ASBURY	100,582	0.011868%	547,623	1,164,369
31320	CITY OF RICKARDSVILLE	1,216	0.000143%	6,620	14,077
31321	CITY OF ZWINGLE	717	0.000085%	3,906	8,305
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	8,425,674	0.994189%	45,874,168	97,538,703
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	2,570,231	0.303275%	13,993,803	29,753,942
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	359,766	0.042451%	1,958,768	4,164,778
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	29,474	0.003478%	160,471	341,198
32201	EMMET COUNTY	282,410	0.033323%	1,537,602	3,269,285
32203	EMMET CO AGR EXT DIST	6,947	0.000820%	37,825	80,425
32301	CITY OF ARMSTRONG	14,795	0.001746%	80,551	171,269
32302	CITY OF RINGSTED	10,302	0.001216%	56,092	119,264
32303	CITY OF ESTHERVILLE	254,813	0.030067%	1,387,349	2,949,814
32307	CITY OF DOLLIVER	642	0.000076%	3,495	7,431
32308	CITY OF WALLINGFORD	1,231	0.000145%	6,703	14,253
32309	CITY OF GRUVER	472	0.000056%	2,570	5,464
32521	ESTHERVILLE LINCOLN CENTRAL CSD	933,210	0.110114%	5,080,927	10,803,183
32525	IOWA LAKES COMMUNITY COLLEGE	685,484	0.080884%	3,732,167	7,935,418
32601	EMMET COUNTY COUNCIL GOVTS	9,680	0.001142%	52,703	112,058
33201	FAYETTE COUNTY	530,905	0.062644%	2,890,548	6,145,950
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	15,841	0.001869%	86,249	183,384
33301	CITY OF OELWEIN	168,251	0.019853%	916,054	1,947,736

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,475	2,220	-	18,322	20,542	108	-	15,891	15,999	2,230
7,012	10,554	-	87,107	97,661	513	2	75,554	76,069	10,601
9,792	14,739	-	121,647	136,386	716	3	105,512	106,231	14,804
21,216	31,934	-	263,562	295,496	1,552	6	228,604	230,162	32,074
31,743	47,779	-	394,332	442,111	2,321	9	342,029	344,359	47,989
838	1,261	-	10,407	11,668	61	-	9,027	9,088	1,267
8,949	13,469	-	111,165	124,634	654	3	96,421	97,078	13,528
3,264	4,913	-	40,552	45,465	239	1	35,174	35,414	4,935
1,764	2,655	-	21,912	24,567	129	-	19,006	19,135	2,667
1,531	2,305	-	19,020	21,325	112	-	16,497	16,609	2,315
271,196	408,199	-	3,368,995	3,777,194	19,832	76	2,922,144	2,942,052	409,992
67,211	101,165	-	834,943	936,108	4,915	19	724,199	729,133	101,609
259,280	390,264	-	3,220,969	3,611,233	18,961	73	2,793,751	2,812,785	391,978
5,803	8,734	-	72,086	80,820	424	2	62,525	62,951	8,773
21,007	31,619	-	260,961	292,580	1,536	6	226,348	227,890	31,758
11,598	17,458	-	144,084	161,542	848	3	124,973	125,824	17,534
473,779	713,124	-	5,885,633	6,598,757	34,647	134	5,104,984	5,139,765	716,256
10,739	16,164	-	133,405	149,569	785	3	115,710	116,498	16,235
13,016	19,592	-	161,696	181,288	952	4	140,249	141,205	19,678
12,150	18,288	-	150,934	169,222	889	3	130,915	131,807	18,368
6,501	9,785	-	80,759	90,544	475	2	70,048	70,525	9,828
11,306	17,017	-	140,446	157,463	827	3	121,818	122,648	17,092
3,946	5,939	-	49,020	54,959	289	1	42,518	42,808	5,966
10,883	16,381	-	135,197	151,578	796	3	117,265	118,064	16,453
903,085	1,359,308	-	11,218,784	12,578,092	66,042	255	9,730,766	9,797,063	1,365,278
32,778	49,337	-	407,197	456,534	2,397	9	353,187	355,593	49,554
8,479	12,763	-	105,337	118,100	620	2	91,366	91,988	12,819
2,841	4,276	-	35,288	39,564	208	1	30,607	30,816	4,294
81	122	-	1,005	1,127	6	-	872	878	122
22,219	33,443	-	276,018	309,461	1,625	6	239,408	241,039	33,590
87	130	-	1,077	1,207	6	-	934	940	131
1,395	2,100	-	17,334	19,434	102	-	15,035	15,137	2,109
552	831	-	6,862	7,693	40	-	5,952	5,992	835
368	554	-	4,574	5,128	27	-	3,968	3,995	557
53	80	-	664	744	4	-	576	580	81
1,032	1,554	-	12,823	14,377	75	-	11,123	11,198	1,561
30,780	46,330	-	382,373	428,703	2,251	9	331,656	333,916	46,533
372	560	-	4,623	5,183	27	-	4,010	4,037	563
220	330	-	2,727	3,057	16	-	2,366	2,382	332
2,578,435	3,881,016	-	32,031,216	35,912,232	188,559	728	27,782,711	27,971,998	3,898,062
786,545	1,183,895	-	9,771,044	10,954,939	57,519	222	8,475,048	8,532,789	1,189,094
110,096	165,714	-	1,367,692	1,533,406	8,051	31	1,186,286	1,194,368	166,442
9,020	13,576	-	112,048	125,624	660	3	97,186	97,849	13,636
86,424	130,083	-	1,073,617	1,203,700	6,320	24	931,216	937,560	130,655
2,126	3,200	-	26,411	29,611	155	1	22,908	23,064	3,214
4,527	6,815	-	56,244	63,059	331	1	48,784	49,116	6,845
3,153	4,745	-	39,166	43,911	231	1	33,971	34,203	4,766
77,978	117,372	-	968,704	1,086,076	5,702	22	840,219	845,943	117,887
196	296	-	2,440	2,736	14	-	2,117	2,131	297
377	567	-	4,681	5,248	28	-	4,060	4,088	570
144	217	-	1,794	2,011	11	-	1,556	1,567	218
285,582	429,853	-	3,547,710	3,977,563	20,884	81	3,077,155	3,098,120	431,741
209,773	315,746	-	2,605,951	2,921,697	15,340	59	2,260,307	2,275,706	317,133
2,962	4,459	-	36,799	41,258	217	1	31,918	32,136	4,478
162,468	244,544	-	2,018,299	2,262,843	11,881	46	1,750,599	1,762,526	245,618
4,848	7,297	-	60,222	67,519	355	1	52,235	52,591	7,329
51,488	77,499	-	639,626	717,125	3,765	15	554,789	558,569	77,840

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
33302	CITY OF WEST UNION	55,487	0.006547%	302,104	642,340
33303	CITY OF WAUCOMA	3,521	0.000415%	19,169	40,758
33305	CITY OF FAYETTE	29,295	0.003457%	159,501	339,134
33306	CITY OF CLERMONT	12,284	0.001449%	66,882	142,206
33307	CITY OF ELGIN	13,193	0.001557%	71,833	152,732
33308	CITY OF HAWKEYE	9,327	0.001100%	50,779	107,967
33309	CITY OF WESTGATE	2,719	0.000321%	14,806	31,481
33310	CITY OF ARLINGTON	9,651	0.001139%	52,545	111,723
33311	CITY OF MAYNARD	11,812	0.001394%	64,309	136,736
33316	CITY OF RANDALIA	198	0.000023%	1,078	2,293
33317	CITY OF ST LUCAS	1,560	0.000184%	8,491	18,054
33321	CITY OF WADENA	3,276	0.000387%	17,837	37,925
33324	WESTGATE PUBLIC LIBRARY	757	0.000089%	4,120	8,760
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	224,625	0.026505%	1,222,986	2,600,342
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	1,046,617	0.123496%	5,698,380	12,116,025
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	312,746	0.036903%	1,702,767	3,620,462
34201	FLOYD COUNTY	489,359	0.057742%	2,664,347	5,664,995
34203	FLOYD CO AGRICULTURAL EXTENSION	19,015	0.002244%	103,530	220,128
34205	FLOYD COUNTY MEMORIAL HOSP	1,430,367	0.168776%	7,787,730	16,558,450
34207	FLOYD COUNTY SOIL & WATER CONS DIST	5,225	0.000617%	28,450	60,491
34302	CITY OF CHARLES CITY	235,205	0.027753%	1,280,592	2,722,823
34303	CITY OF ROCKFORD	23,584	0.002783%	128,403	273,014
34305	CITY OF NORA SPRINGS	20,418	0.002409%	111,167	236,366
34306	CITY OF FLOYD	8,265	0.000975%	44,999	95,679
34309	CITY OF RUDD	8,985	0.001060%	48,921	104,016
34311	CITY OF MARBLE ROCK	7,473	0.000882%	40,685	86,506
34314	CITY OF COLWELL	470	0.000055%	2,557	5,437
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	298,264	0.035194%	1,623,921	3,452,817
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	1,200,018	0.141596%	6,533,583	13,891,852
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	27,260	0.003217%	148,418	315,570
34701	ROCKFORD MUNIC LIGHT PLANT	14,436	0.001703%	78,599	167,119
35201	FRANKLIN COUNTY	581,966	0.068669%	3,168,555	6,737,053
35203	FRANKLIN CO AGRI EXT DIST	15,751	0.001859%	85,760	182,344
35205	FRANKLIN GENERAL HOSPITAL	683,145	0.080608%	3,719,430	7,908,337
35207	FRANKLIN CO SOIL & WATER CONS DIST	226	0.000027%	1,230	2,616
35301	CITY OF HAMPTON	100,984	0.011916%	549,816	1,169,031
35302	CITY OF LATIMER	9,983	0.001178%	54,354	115,569
35305	CITY OF COULTER	3,622	0.000427%	19,718	41,925
35308	CITY OF ALEXANDER	2,243	0.000265%	12,210	25,962
35309	CITY OF SHEFFIELD	19,613	0.002314%	106,783	227,044
35310	CITY OF GENEVA	1,371	0.000162%	7,463	15,867
35311	CITY OF HANSELL	1,230	0.000145%	6,699	14,244
35312	CITY OF POPEJOY	189	0.000022%	1,028	2,186
35313	ALEXANDER PUB LIBRARY	1,563	0.000184%	8,512	18,099
35548	CAL COMMUNITY SCHOOL DISTRICT	142,610	0.016827%	776,452	1,650,910
36201	FREMONT COUNTY	267,780	0.031597%	1,457,949	3,099,924
36203	FREMONT COUNTY AGRI EXTENSION DIST	13,203	0.001558%	71,884	152,841
36301	CITY OF HAMBURG	27,443	0.003238%	149,413	317,686
36302	CITY OF RANDOLPH	3,646	0.000430%	19,853	42,213
36303	CITY OF SIDNEY	24,574	0.002900%	133,795	284,479
36304	CITY OF RIVERTON	3,168	0.000374%	17,247	36,670
36305	CITY OF FARRAGUT	10,015	0.001182%	54,525	115,933
36306	CITY OF TABOR	20,237	0.002388%	110,182	234,271
36308	CITY OF THURMAN	2,209	0.000261%	12,027	25,572
36315	LOW RENT HOUSING AGENCY OF TABOR	2,161	0.000255%	11,763	25,012
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	3,785	0.000447%	20,608	43,816
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,464	0.000291%	13,415	28,522

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
16,980	25,558	-	210,941	236,499	1,242	5	182,963	184,210	25,671
1,077	1,622	-	13,385	15,007	79	-	11,609	11,688	1,629
8,965	13,494	-	111,370	124,864	656	3	96,598	97,257	13,553
3,759	5,658	-	46,700	52,358	275	1	40,506	40,782	5,683
4,037	6,077	-	50,156	56,233	295	1	43,504	43,800	6,104
2,854	4,296	-	35,456	39,752	209	1	30,753	30,963	4,315
832	1,253	-	10,338	11,591	61	-	8,967	9,028	1,258
2,953	4,445	-	36,689	41,134	216	1	31,823	32,040	4,465
3,615	5,441	-	44,903	50,344	264	1	38,948	39,213	5,465
61	91	-	753	844	4	-	653	657	92
477	718	-	5,929	6,647	35	-	5,142	5,177	722
1,003	1,509	-	12,454	13,963	73	-	10,803	10,876	1,516
232	349	-	2,877	3,226	17	-	2,495	2,512	350
68,740	103,466	-	853,939	957,405	5,027	19	740,676	745,722	103,921
320,287	482,091	-	3,978,841	4,460,932	23,422	90	3,451,102	3,474,614	484,208
95,707	144,056	-	1,188,942	1,332,998	6,999	27	1,031,245	1,038,271	144,689
149,754	225,407	-	1,860,356	2,085,763	10,951	42	1,613,605	1,624,598	226,397
5,819	8,759	-	72,289	81,048	426	2	62,701	63,129	8,797
437,723	658,852	-	5,437,711	6,096,563	32,010	123	4,716,473	4,748,606	661,746
1,599	2,407	-	19,865	22,272	117	-	17,230	17,347	2,417
71,978	108,340	-	894,161	1,002,501	5,264	20	775,563	780,847	108,816
7,217	10,863	-	89,657	100,520	528	2	77,765	78,295	10,911
6,248	9,405	-	77,621	87,026	457	2	67,326	67,785	9,446
2,529	3,807	-	31,420	35,227	185	1	27,253	27,439	3,824
2,750	4,139	-	34,158	38,297	201	1	29,628	29,830	4,157
2,287	3,442	-	28,408	31,850	167	1	24,640	24,808	3,457
144	216	-	1,785	2,001	11	-	1,549	1,560	217
91,275	137,386	-	1,133,888	1,271,274	6,675	26	983,493	990,194	137,989
367,231	552,750	-	4,562,014	5,114,764	26,855	104	3,956,925	3,983,884	555,178
8,342	12,556	-	103,632	116,188	610	2	89,886	90,498	12,612
4,418	6,650	-	54,881	61,531	323	1	47,602	47,926	6,679
178,094	268,064	-	2,212,414	2,480,478	13,024	50	1,918,968	1,932,042	269,241
4,820	7,255	-	59,881	67,136	353	1	51,938	52,292	7,287
209,057	314,669	-	2,597,058	2,911,727	15,288	59	2,252,594	2,267,941	316,051
69	104	-	859	963	5	-	745	750	105
30,903	46,515	-	383,904	430,419	2,260	9	332,984	335,253	46,719
3,055	4,598	-	37,952	42,550	223	1	32,918	33,142	4,619
1,108	1,668	-	13,768	15,436	81	-	11,942	12,023	1,675
686	1,033	-	8,526	9,559	50	-	7,395	7,445	1,038
6,002	9,034	-	74,560	83,594	439	2	64,671	65,112	9,074
419	631	-	5,211	5,842	31	-	4,520	4,551	634
377	567	-	4,678	5,245	28	-	4,057	4,085	569
58	87	-	718	805	4	-	623	627	87
478	720	-	5,944	6,664	35	-	5,155	5,190	723
43,642	65,689	-	542,151	607,840	3,191	12	470,242	473,445	65,977
81,946	123,344	-	1,017,999	1,141,343	5,993	23	882,976	888,992	123,886
4,040	6,081	-	50,192	56,273	295	1	43,535	43,831	6,108
8,398	12,641	-	104,327	116,968	614	2	90,489	91,105	12,696
1,116	1,680	-	13,862	15,542	82	-	12,024	12,106	1,687
7,520	11,319	-	93,421	104,740	550	2	81,030	81,582	11,369
969	1,459	-	12,042	13,501	71	-	10,445	10,516	1,465
3,065	4,613	-	38,072	42,685	224	1	33,022	33,247	4,633
6,193	9,322	-	76,933	86,255	453	2	66,729	67,184	9,362
676	1,017	-	8,398	9,415	49	-	7,284	7,333	1,022
661	995	-	8,214	9,209	48	-	7,124	7,172	1,000
1,158	1,743	-	14,389	16,132	85	-	12,481	12,566	1,751
754	1,135	-	9,367	10,502	55	-	8,124	8,179	1,140

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
36318	LOW RENT HOUSING AGENCY OF SIDNEY	2,045	0.000241%	11,134	23,673
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	352,106	0.041547%	1,917,065	4,076,108
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	178,542	0.021067%	972,082	2,066,863
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	318,390	0.037568%	1,733,496	3,685,798
36601	FREMONT CO LANDFILL COMMISSION	12,734	0.001503%	69,333	147,417
37201	GREENE COUNTY	333,837	0.039391%	1,817,601	3,864,625
37203	GREENE CO AGR EXT DIS	12,275	0.001448%	66,834	142,104
37204	GREENE COUNTY MEDICAL CENTER	1,033,705	0.121972%	5,628,080	11,966,552
37208	GREENE CO SOIL & WATER CONS DIST	502	0.000059%	2,734	5,812
37301	CITY OF RIPPEY	1,819	0.000215%	9,905	21,060
37302	CITY OF SCRANTON	10,805	0.001275%	58,826	125,077
37303	CITY OF JEFFERSON	148,667	0.017542%	809,426	1,721,020
37304	CITY OF GRAND JUNCTION	7,692	0.000908%	41,878	89,041
37306	CITY OF PATON	7,281	0.000859%	39,640	84,285
37307	CITY OF CHURDAN	10,662	0.001258%	58,052	123,432
37309	CITY OF DANA	494	0.000058%	2,689	5,718
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	151,278	0.017850%	823,643	1,751,249
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,074	0.001779%	82,071	174,502
38201	GRUNDY COUNTY	328,443	0.038755%	1,788,232	3,802,179
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	12,317	0.001453%	67,062	142,589
38210	GRUNDY CO SOIL & WATER CONS DIST	9,137	0.001078%	49,744	105,768
38301	CITY OF CONRAD	27,464	0.003241%	149,529	317,932
38302	CITY OF DIKE	30,021	0.003542%	163,453	347,538
38303	CITY OF GRUNDY CENTER	63,342	0.007474%	344,870	733,270
38304	CITY OF WELLSBURG	15,911	0.001877%	86,631	184,197
38305	CITY OF REINBECK	49,755	0.005871%	270,892	575,978
38307	CITY OF BEAMAN	4,423	0.000522%	24,083	51,205
38310	CITY OF STOUT	3,177	0.000375%	17,296	36,776
38313	CITY OF MORRISON	164	0.000019%	894	1,902
38318	CITY OF HOLLAND	1,462	0.000173%	7,960	16,925
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	527,451	0.062237%	2,871,743	6,105,966
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	731,397	0.086301%	3,982,140	8,466,917
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	352,672	0.041614%	1,920,146	4,082,659
38581	BCLUW COMMUNITY SCHOOL DISTRICT	396,121	0.046740%	2,156,708	4,585,641
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	56,280	0.006641%	306,419	651,515
39201	GUTHRIE COUNTY	473,994	0.055929%	2,580,695	5,487,133
39203	GUTHRIE COUNTY AGRI	10,235	0.001208%	55,726	118,485
39204	GUTHRIE COUNTY HOSPITAL	882,179	0.104093%	4,803,083	10,212,425
39205	GUTHRIE CO ASSESSOR	20,013	0.002361%	108,963	231,679
39208	GUTHRIE CO SOIL & WATER CONS DIST	594	0.000070%	3,235	6,878
39301	CITY OF PANORA	55,333	0.006529%	301,264	640,554
39302	CITY OF GUTHRIE CTR	58,243	0.006872%	317,108	674,242
39303	CITY OF STUART	84,494	0.009970%	460,031	978,129
39304	CITY OF BAYARD	7,987	0.000942%	43,484	92,458
39305	CITY OF JAMAICA	746	0.000088%	4,062	8,636
39306	CITY OF BAGLEY	3,910	0.000461%	21,288	45,264
39307	CITY OF MENLO	8,190	0.000966%	44,593	94,814
39311	CITY OF YALE	2,856	0.000337%	15,549	33,060
39313	JAMAICA PUB LIBRARY	1,097	0.000129%	5,970	12,694
39540	GUTHRIE COMM SCH DIST	376,756	0.044455%	2,051,273	4,361,464
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	526,625	0.062139%	2,867,244	6,096,399
40201	HAMILTON COUNTY	468,114	0.055235%	2,548,678	5,419,057
40202	HAMILTON HOSPITAL	1,494,890	0.176390%	8,139,030	17,305,391
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	14,271	0.001684%	77,701	165,209
40301	CITY OF ELLSWORTH	17,051	0.002012%	92,833	197,384
40302	CITY OF WEBSTER CITY	345,979	0.040824%	1,883,705	4,005,177
40303	CITY OF STRATFORD	17,428	0.002056%	94,889	201,756

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
626	942	-	7,774	8,716	46	-	6,743	6,789	946
107,752	162,186	-	1,338,573	1,500,759	7,880	30	1,161,030	1,168,940	162,899
54,637	82,239	-	678,747	760,986	3,996	15	588,721	592,732	82,601
97,434	146,656	-	1,210,397	1,357,053	7,125	27	1,049,855	1,057,007	147,300
3,897	5,866	-	48,411	54,277	285	1	41,990	42,276	5,891
102,161	153,772	-	1,269,123	1,422,895	7,471	29	1,100,791	1,108,291	154,447
3,757	5,654	-	46,666	52,320	275	1	40,476	40,752	5,679
316,336	476,143	-	3,929,755	4,405,898	23,133	89	3,408,527	3,431,749	478,234
154	231	-	1,909	2,140	11	-	1,656	1,667	232
557	838	-	6,916	7,754	41	-	5,999	6,040	842
3,306	4,977	-	41,075	46,052	242	1	35,627	35,870	4,999
45,495	68,479	-	565,174	633,653	3,327	13	490,211	493,551	68,779
2,354	3,543	-	29,241	32,784	172	1	25,362	25,535	3,558
2,228	3,354	-	27,679	31,033	163	1	24,007	24,171	3,368
3,263	4,911	-	40,534	45,445	239	1	35,158	35,398	4,933
151	228	-	1,878	2,106	11	-	1,629	1,640	229
46,294	69,681	-	575,101	644,782	3,385	13	498,822	502,220	69,987
4,613	6,943	-	57,306	64,249	337	1	49,705	50,043	6,974
100,511	151,287	-	1,248,616	1,399,903	7,350	28	1,083,004	1,090,382	151,951
3,769	5,674	-	46,826	52,500	276	1	40,615	40,892	5,698
2,796	4,208	-	34,734	38,942	204	1	30,127	30,332	4,227
8,405	12,650	-	104,407	117,057	615	2	90,559	91,176	12,706
9,187	13,828	-	114,130	127,958	672	3	98,992	99,667	13,889
19,384	29,176	-	240,802	269,978	1,418	5	208,863	210,286	29,305
4,869	7,329	-	60,489	67,818	356	1	52,466	52,823	7,361
15,226	22,918	-	189,148	212,066	1,113	4	164,060	165,177	23,019
1,354	2,037	-	16,816	18,853	99	-	14,585	14,684	2,046
972	1,463	-	12,077	13,540	71	-	10,475	10,546	1,470
50	76	-	624	700	4	-	542	546	76
447	673	-	5,558	6,231	33	-	4,821	4,854	676
161,411	242,953	-	2,005,168	2,248,121	11,804	46	1,739,210	1,751,060	244,020
223,823	336,894	-	2,780,493	3,117,387	16,368	63	2,411,698	2,428,129	338,374
107,925	162,447	-	1,340,724	1,503,171	7,892	30	1,162,896	1,170,818	163,160
121,221	182,460	-	1,505,901	1,688,361	8,865	34	1,306,164	1,315,063	183,262
17,223	25,923	-	213,954	239,877	1,259	5	185,576	186,840	26,037
145,052	218,330	-	1,801,947	2,020,277	10,608	41	1,562,943	1,573,592	219,289
3,132	4,714	-	38,910	43,624	229	1	33,749	33,979	4,735
269,965	406,347	-	3,353,708	3,760,055	19,742	76	2,908,885	2,928,703	408,132
6,124	9,218	-	76,082	85,300	448	2	65,991	66,441	9,259
182	274	-	2,259	2,533	13	-	1,959	1,972	275
16,933	25,487	-	210,355	235,842	1,238	5	182,454	183,697	25,599
17,824	26,828	-	221,418	248,246	1,303	5	192,050	193,358	26,946
25,857	38,919	-	321,212	360,131	1,891	7	278,608	280,506	39,090
2,444	3,679	-	30,363	34,042	179	1	26,335	26,515	3,695
228	344	-	2,836	3,180	17	-	2,460	2,477	345
1,197	1,801	-	14,864	16,665	88	-	12,893	12,981	1,809
2,506	3,773	-	31,137	34,910	183	1	27,007	27,191	3,789
874	1,315	-	10,857	12,172	64	-	9,417	9,481	1,321
336	505	-	4,169	4,674	25	-	3,616	3,641	507
115,295	173,540	-	1,432,283	1,605,823	8,431	33	1,242,310	1,250,774	174,303
161,158	242,573	-	2,002,027	2,244,600	11,785	45	1,736,485	1,748,315	243,638
143,253	215,622	-	1,779,591	1,995,213	10,476	40	1,543,553	1,554,069	216,569
457,468	688,573	-	5,683,003	6,371,576	33,454	129	4,929,230	4,962,813	691,597
4,367	6,574	-	54,254	60,828	319	1	47,058	47,378	6,602
5,218	7,854	-	64,820	72,674	382	1	56,222	56,605	7,888
105,877	159,364	-	1,315,280	1,474,644	7,743	30	1,140,826	1,148,599	160,064
5,333	8,028	-	66,256	74,284	390	2	57,468	57,860	8,063



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
40304	CITY OF JEWELL	15,719	0.001855%	85,583	181,968
40305	KENDALL YOUNG LIBRARY	23,525	0.002776%	128,086	272,339
40307	CITY OF BLAIRSBURG	1,189	0.000140%	6,476	13,769
40308	CITY OF WILLIAMS	10,275	0.001212%	55,944	118,950
40309	CITY OF STANHOPE	11,490	0.001356%	62,556	133,008
40310	CITY OF RANDALL	3,648	0.000430%	19,864	42,234
40311	CITY OF KAMRAR	1,695	0.000200%	9,226	19,618
40540	STRATFORD COMM SCH DIST	107,833	0.012724%	587,104	1,248,313
40541	WEBSTER CITY COMM SCH DIST	1,368,460	0.161472%	7,450,675	15,841,796
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	489,751	0.057788%	2,666,481	5,669,533
40601	HAMILTON CO SOLID WASTE COMM	19,649	0.002318%	106,978	227,460
41201	HANCOCK COUNTY	303,028	0.035756%	1,649,858	3,507,965
41203	HANCOCK COUNTY AGRI EXT DIST	10,376	0.001224%	56,491	120,113
41204	HANCOCK COUNTY HEALTH SYSTEM	945,512	0.111566%	5,147,906	10,945,595
41301	CITY OF KLEMME	8,170	0.000964%	44,485	94,584
41302	CITY OF BRITT	33,761	0.003984%	183,814	390,830
41303	CITY OF GARNER	69,655	0.008219%	379,243	806,356
41304	CITY OF CORWITH	10,766	0.001270%	58,617	124,632
41305	CITY OF KANAWHA	11,071	0.001306%	60,277	128,162
41306	CITY OF CRYSTAL LAKE	5,200	0.000614%	28,310	60,194
41308	CITY OF WODEN	4,655	0.000549%	25,346	53,892
41309	CITY OF GOODELL	1,945	0.000229%	10,588	22,513
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	906	0.000107%	4,934	10,491
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,246	0.000147%	6,784	14,425
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	397,755	0.046933%	2,165,606	4,604,561
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	934,706	0.110291%	5,089,073	10,820,504
42201	HARDIN COUNTY	429,748	0.050708%	2,339,792	4,974,920
42203	HARDIN COUNTY AGRI	12,193	0.001439%	66,387	141,153
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	20,459	0.002414%	111,392	236,844
42301	CITY OF RADCLIFFE	12,890	0.001521%	70,183	149,224
42302	CITY OF ACKLEY	23,131	0.002729%	125,938	267,772
42303	CITY OF ELDORA	66,996	0.007905%	364,763	775,568
42304	CITY OF IOWA FALLS	150,234	0.017727%	817,961	1,739,168
42307	ELLSWORTH MUNICIPAL HOSPITAL	912,756	0.107701%	4,969,561	10,566,395
42310	CITY OF ALDEN	20,818	0.002456%	113,344	240,994
42311	CITY OF STEAMBOAT ROCK	3,632	0.000429%	19,777	42,049
42313	CITY OF BUCKEYE	859	0.000101%	4,675	9,939
42314	CITY OF UNION	5,073	0.000599%	27,618	58,722
42315	CITY OF HUBBARD	17,901	0.002112%	97,462	207,226
42317	CITY OF WHITTEN	680	0.000080%	3,701	7,868
42326	CITY OF NEW PROVIDENCE	3,335	0.000394%	18,159	38,611
42327	CITY OF OWASA	127	0.000015%	694	1,475
42333	CENTRAL IOWA JUVENILE DETENTION CTR	680,592	0.080307%	3,705,531	7,878,785
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	412,816	0.048710%	2,247,607	4,778,912
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	269,431	0.031792%	1,466,936	3,119,032
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	887,870	0.104764%	4,834,071	10,278,312
42556	ALDEN COMMUNITY SCHOOL DISTRICT	155,360	0.018332%	845,869	1,798,507
43201	HARRISON COUNTY	503,863	0.059453%	2,743,318	5,832,905
43203	HARRISON COUNTY AGR EXT DIST	14,697	0.001734%	80,018	170,137
43301	CITY OF MISSOURI VALLEY	55,812	0.006586%	303,872	646,099
43303	CITY OF WOODBINE	23,517	0.002775%	128,039	272,240
43305	CITY OF DUNLAP	20,122	0.002374%	109,557	232,942
43306	CITY OF LOGAN	30,225	0.003566%	164,564	349,900
43307	CITY OF PERSIA	3,154	0.000372%	17,175	36,517
43308	CITY OF PISGAH	9,134	0.001078%	49,732	105,742
43310	CITY OF MONDAMIN	8,202	0.000968%	44,656	94,948
43311	WOODBINE PUBLIC LIBRARY	4,759	0.000562%	25,913	55,097

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
4,810	7,240	-	59,757	66,997	352	1	51,831	52,184	7,272
7,199	10,836	-	89,435	100,271	526	2	77,573	78,101	10,884
364	548	-	4,522	5,070	27	-	3,922	3,949	550
3,144	4,733	-	39,063	43,796	230	1	33,882	34,113	4,754
3,516	5,292	-	43,679	48,971	257	1	37,886	38,144	5,316
1,116	1,680	-	13,870	15,550	82	-	12,030	12,112	1,688
519	781	-	6,442	7,223	38	-	5,588	5,626	784
32,999	49,670	-	409,940	459,610	2,413	9	355,567	357,989	49,888
418,778	630,337	-	5,202,365	5,832,702	30,625	118	4,512,343	4,543,086	633,106
149,874	225,588	-	1,861,846	2,087,434	10,960	42	1,614,897	1,625,899	226,579
6,013	9,051	-	74,697	83,748	440	2	64,789	65,231	9,090
92,733	139,580	-	1,151,998	1,291,578	6,781	26	999,201	1,006,008	140,193
3,175	4,779	-	39,445	44,224	232	1	34,213	34,446	4,800
289,347	435,520	-	3,594,478	4,029,998	21,160	82	3,117,719	3,138,961	437,433
2,500	3,763	-	31,061	34,824	183	1	26,941	27,125	3,780
10,332	15,551	-	128,347	143,898	756	3	111,323	112,082	15,619
21,316	32,084	-	264,803	296,887	1,559	6	229,681	231,246	32,225
3,295	4,959	-	40,929	45,888	241	1	35,500	35,742	4,981
3,388	5,100	-	42,088	47,188	248	1	36,505	36,754	5,122
1,591	2,395	-	19,767	22,162	116	-	17,146	17,262	2,406
1,425	2,144	-	17,698	19,842	104	-	15,350	15,454	2,154
595	896	-	7,393	8,289	44	-	6,413	6,457	900
277	417	-	3,445	3,862	20	-	2,988	3,008	419
381	574	-	4,737	5,311	28	-	4,109	4,137	576
121,722	183,213	-	1,512,114	1,695,327	8,901	34	1,311,553	1,320,488	184,018
286,040	430,542	-	3,553,399	3,983,941	20,918	81	3,082,089	3,103,088	432,433
131,512	197,950	-	1,633,739	1,831,689	9,617	37	1,417,045	1,426,699	198,819
3,731	5,616	-	46,354	51,970	273	1	40,206	40,480	5,641
6,261	9,424	-	77,778	87,202	458	2	67,462	67,922	9,465
3,945	5,938	-	49,004	54,942	288	1	42,505	42,794	5,964
7,079	10,654	-	87,935	98,589	518	2	76,271	76,791	10,701
20,502	30,859	-	254,693	285,552	1,499	6	220,911	222,416	30,995
45,975	69,201	-	571,134	640,335	3,362	13	495,381	498,756	69,505
279,323	420,432	-	3,469,951	3,890,383	20,427	79	3,009,709	3,030,215	422,278
6,371	9,589	-	79,141	88,730	466	2	68,644	69,112	9,631
1,112	1,673	-	13,809	15,482	81	-	11,977	12,058	1,680
263	395	-	3,264	3,659	19	-	2,831	2,850	397
1,552	2,337	-	19,284	21,621	114	-	16,726	16,840	2,347
5,478	8,245	-	68,052	76,297	401	2	59,026	59,429	8,282
208	313	-	2,584	2,897	15	-	2,241	2,256	314
1,021	1,536	-	12,680	14,216	75	-	10,998	11,073	1,543
39	59	-	484	543	3	-	420	423	59
208,276	313,493	-	2,587,353	2,900,846	15,231	59	2,244,176	2,259,466	314,870
126,331	190,151	-	1,569,371	1,759,522	9,238	36	1,361,215	1,370,489	190,986
82,452	124,105	-	1,024,274	1,148,379	6,030	23	888,418	894,471	124,650
271,707	408,969	-	3,375,345	3,784,314	19,870	77	2,927,652	2,947,599	410,765
47,544	71,562	-	590,621	662,183	3,477	13	512,283	515,773	71,876
154,193	232,088	-	1,915,496	2,147,584	11,276	43	1,661,432	1,672,751	233,108
4,498	6,770	-	55,872	62,642	329	1	48,461	48,791	6,799
17,080	25,708	-	212,176	237,884	1,249	5	184,034	185,288	25,821
7,197	10,832	-	89,402	100,234	526	2	77,544	78,072	10,880
6,158	9,269	-	76,497	85,766	450	2	66,351	66,803	9,309
9,250	13,922	-	114,905	128,827	676	3	99,665	100,344	13,983
965	1,453	-	11,992	13,445	71	-	10,401	10,472	1,459
2,795	4,207	-	34,725	38,932	204	1	30,119	30,324	4,226
2,510	3,778	-	31,180	34,958	184	1	27,045	27,230	3,795
1,457	2,192	-	18,094	20,286	107	-	15,694	15,801	2,202

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
43315	CITY OF MAGNOLIA	3,361	0.000397%	18,297	38,904
43317	CITY OF LITTLE SIOUX	2,511	0.000296%	13,674	29,074
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	12,630	0.001490%	68,766	146,212
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	555,783	0.065580%	3,026,001	6,433,953
43563	WEST HARRISON COMM SCH DIST	249,461	0.029435%	1,358,209	2,887,855
43564	LOGAN MAGNOLIA COMM SCH DIST	444,696	0.052472%	2,421,180	5,147,967
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	413,060	0.048739%	2,248,932	4,781,730
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	303,516	0.035813%	1,652,516	3,513,618
43701	MUNIC LIGHT&POWER PLT	28,010	0.003305%	152,502	324,252
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	160,133	0.018895%	871,853	1,853,754
44201	HENRY COUNTY	472,199	0.055717%	2,570,919	5,466,347
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	55,074	0.006498%	299,855	637,559
44204	HENRY COUNTY HEALTH CENTER	1,192,952	0.140763%	6,495,112	13,810,055
44301	CITY OF MOUNT PLEASANT	128,506	0.015163%	699,660	1,487,633
44302	CITY OF WINFIELD	25,581	0.003018%	139,275	296,130
44303	CITY OF NEW LONDON	74,099	0.008743%	403,437	857,797
44306	CITY OF WAYLAND	28,039	0.003308%	152,659	324,586
44307	CITY OF SALEM	8,737	0.001031%	47,571	101,147
44308	CITY OF OLDS	3,240	0.000382%	17,638	37,502
44310	CITY OF ROME	1,124	0.000133%	6,122	13,016
44313	CITY OF HILLSBORO	1,189	0.000140%	6,476	13,769
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	419,511	0.049500%	2,284,057	4,856,414
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,437,736	0.169646%	7,827,855	16,643,763
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	273,981	0.032328%	1,491,708	3,171,703
44568	WACO COMMUNITY SCHOOL DISTRICT	347,314	0.040981%	1,890,976	4,020,637
44701	MT PLEASANT UTILITIES	238,660	0.028161%	1,299,400	2,762,815
45201	HOWARD COUNTY	286,989	0.033863%	1,562,530	3,322,288
45203	HOWARD COUNTY AGRI EXT DIST	9,216	0.001087%	50,179	106,691
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	1,245,864	0.147006%	6,783,195	14,422,583
45207	HOWARD SOIL & WTR. CONS. DIST.	20,141	0.002377%	109,659	233,160
45301	CITY OF ELMA	12,237	0.001444%	66,624	141,657
45302	CITY OF CRESCO	115,616	0.013642%	629,482	1,338,418
45303	CITY OF CHESTER	2,304	0.000272%	12,542	26,668
45304	CITY OF LIME SPRINGS	11,563	0.001364%	62,954	133,853
45305	CITY OF PROTIVIN	4,766	0.000562%	25,951	55,177
45526	HOWARD WINNESHIEK COMM SCH DIST	820,872	0.096859%	4,469,294	9,502,715
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	281,344	0.033197%	1,531,799	3,256,947
46201	HUMBOLDT COUNTY	305,651	0.036065%	1,664,140	3,538,331
46203	HUMBOLDT COUNTY AGRI	10,792	0.001273%	58,758	124,933
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	1,009,131	0.119073%	5,494,286	11,682,077
46301	CITY OF RENWICK	13,612	0.001606%	74,112	157,579
46302	CITY OF HUMBOLDT	126,968	0.014982%	691,288	1,469,831
46303	CITY OF RUTLAND	1,133	0.000134%	6,168	13,114
46304	CITY OF DAKOTA CITY	23,631	0.002788%	128,661	273,561
46305	CITY OF LIVERMORE	14,294	0.001687%	77,823	165,470
46307	CITY OF BODE	9,986	0.001178%	54,370	115,603
46308	CITY OF OTTOSEN	858	0.000101%	4,670	9,930
46309	CITY OF THOR	3,238	0.000382%	17,627	37,479
46311	CITY OF BRADGATE	322	0.000038%	1,754	3,729
46314	CITY OF HARDY	1,407	0.000166%	7,658	16,283
46531	TWIN RIVERS COMMUNITY SCHOOL	72,164	0.008515%	392,902	835,398
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	959,322	0.113195%	5,223,093	11,105,459
46534	GILMORE CITY & BRADGATE COMM SCH DIST	126,942	0.014979%	691,146	1,469,531
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	19,493	0.002300%	106,133	225,661
47201	IDA COUNTY	198,838	0.023462%	1,082,585	2,301,817
47204	IDA COUNTY AGRI	7,213	0.000851%	39,272	83,502
47301	CITY OF ARTHUR	5,040	0.000595%	27,439	58,340

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,028	1,548	-	12,776	14,324	75	-	11,081	11,156	1,555
769	1,157	-	9,548	10,705	56	-	8,281	8,337	1,162
3,865	5,818	-	48,015	53,833	283	1	41,647	41,931	5,843
170,081	256,004	-	2,112,878	2,368,882	12,438	48	1,832,633	1,845,119	257,128
76,340	114,906	-	948,357	1,063,263	5,583	22	822,570	828,175	115,411
136,086	204,835	-	1,690,566	1,895,401	9,952	38	1,466,336	1,476,326	205,735
126,405	190,263	-	1,570,296	1,760,559	9,244	36	1,362,018	1,371,298	191,098
92,882	139,805	-	1,153,854	1,293,659	6,792	26	1,000,811	1,007,629	140,419
8,572	12,902	-	106,483	119,385	627	2	92,359	92,988	12,958
49,004	73,760	-	608,763	682,523	3,584	14	528,019	531,617	74,084
144,503	217,503	-	1,795,121	2,012,624	10,567	41	1,557,022	1,567,630	218,459
16,854	25,368	-	209,371	234,739	1,233	5	181,601	182,839	25,480
365,069	549,495	-	4,535,152	5,084,647	26,697	103	3,933,626	3,960,426	551,909
39,326	59,192	-	488,531	547,723	2,876	11	423,734	426,621	59,452
7,828	11,783	-	97,248	109,031	572	2	84,349	84,923	11,835
22,676	34,131	-	281,696	315,827	1,658	6	244,333	245,997	34,281
8,580	12,915	-	106,593	119,508	627	2	92,454	93,083	12,972
2,674	4,025	-	33,216	37,241	196	1	28,810	29,007	4,042
991	1,492	-	12,316	13,808	72	-	10,682	10,754	1,499
344	518	-	4,275	4,793	25	-	3,708	3,733	520
364	548	-	4,522	5,070	27	-	3,922	3,949	550
128,379	193,234	-	1,594,822	1,788,056	9,388	36	1,383,290	1,392,714	194,083
439,978	662,247	-	5,465,727	6,127,974	32,175	124	4,740,773	4,773,072	665,156
83,844	126,200	-	1,041,571	1,167,771	6,131	24	903,421	909,576	126,755
106,286	159,979	-	1,320,357	1,480,336	7,773	30	1,145,229	1,153,032	160,682
73,035	109,931	-	907,294	1,017,225	5,341	21	786,954	792,316	110,414
87,825	132,192	-	1,091,022	1,223,214	6,423	25	946,313	952,761	132,773
2,820	4,245	-	35,037	39,282	206	1	30,390	30,597	4,264
381,261	573,867	-	4,736,303	5,310,170	27,881	108	4,108,097	4,136,086	576,388
6,164	9,277	-	76,569	85,846	451	2	66,413	66,866	9,318
3,745	5,636	-	46,520	52,156	274	1	40,349	40,624	5,661
35,381	53,255	-	439,530	492,785	2,587	10	381,232	383,829	53,489
705	1,061	-	8,757	9,818	52	-	7,596	7,648	1,066
3,538	5,326	-	43,957	49,283	259	1	38,127	38,387	5,349
1,459	2,195	-	18,120	20,315	107	-	15,716	15,823	2,205
251,204	378,108	-	3,120,643	3,498,751	18,370	71	2,706,733	2,725,174	379,769
86,097	129,592	-	1,069,565	1,199,157	6,296	24	927,702	934,022	130,161
93,536	140,788	-	1,161,970	1,302,758	6,840	26	1,007,851	1,014,717	141,407
3,303	4,971	-	41,027	45,998	242	1	35,586	35,829	4,993
308,816	464,824	-	3,836,335	4,301,159	22,583	87	3,327,497	3,350,167	466,866
4,166	6,270	-	51,748	58,018	305	1	44,884	45,190	6,298
38,855	58,484	-	482,685	541,169	2,841	11	418,664	421,516	58,741
347	522	-	4,306	4,828	25	-	3,735	3,760	524
7,232	10,885	-	89,836	100,721	529	2	77,921	78,452	10,933
4,374	6,584	-	54,339	60,923	320	1	47,132	47,453	6,613
3,056	4,600	-	37,963	42,563	223	1	32,928	33,152	4,620
263	395	-	3,261	3,656	19	-	2,829	2,848	397
991	1,491	-	12,308	13,799	72	-	10,675	10,747	1,498
99	148	-	1,225	1,373	7	-	1,062	1,069	149
430	648	-	5,347	5,995	31	-	4,638	4,669	651
22,084	33,240	-	274,340	307,580	1,615	6	237,953	239,574	33,386
293,573	441,881	-	3,646,976	4,088,857	21,469	83	3,163,255	3,184,807	443,821
38,847	58,472	-	482,587	541,059	2,841	11	418,578	421,430	58,729
5,965	8,979	-	74,106	83,085	436	2	64,277	64,715	9,018
60,849	91,588	-	755,905	847,493	4,450	17	655,645	660,112	91,990
2,207	3,323	-	27,422	30,745	161	1	23,785	23,947	3,337
1,542	2,321	-	19,159	21,480	113	-	16,618	16,731	2,332

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
47302	CITY OF BATTLE CREEK	12,861	0.001517%	70,020	148,878
47303	CITY OF IDA GROVE	53,049	0.006259%	288,827	614,110
47304	CITY OF HOLSTEIN	40,093	0.004731%	218,291	464,136
47306	CITY OF GALVA	8,016	0.000946%	43,644	92,796
47308	IDA GROVE CEMETERY	1,354	0.000160%	7,374	15,678
47310	HOLSTEIN CEMETERY ASSOCIATION	892	0.000105%	4,857	10,327
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	353,376	0.041697%	1,923,978	4,090,805
48201	IOWA COUNTY	516,155	0.060904%	2,810,244	5,975,205
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	12,656	0.001493%	68,908	146,513
48301	CITY OF VICTOR	20,279	0.002393%	110,408	234,752
48302	CITY OF LADORA	1,215	0.000143%	6,615	14,064
48303	CITY OF WILLIAMSBURG	60,950	0.007192%	331,844	705,575
48305	CITY OF MARENGO	43,365	0.005117%	236,104	502,010
48307	CITY OF PARNELL	1,050	0.000124%	5,717	12,157
48308	CITY OF NORTH ENGLISH	17,155	0.002024%	93,403	198,595
48310	MARENGO MEMORIAL HOSPITAL	1,287,543	0.151924%	7,010,117	14,905,071
48311	CITY OF MILLERSBURG	2,160	0.000255%	11,758	24,999
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	899,716	0.106162%	4,898,564	10,415,439
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	330,581	0.039007%	1,799,870	3,826,925
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	373,411	0.044061%	2,033,059	4,322,737
48561	H L V COMMUNITY SCHOOL DISTRICT	277,208	0.032709%	1,509,277	3,209,059
49201	JACKSON COUNTY	420,770	0.049649%	2,290,910	4,870,985
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	604,311	0.071306%	3,290,214	6,995,728
49204	JACKSON COUNTY AGRI	13,456	0.001588%	73,260	155,768
49208	JACKSON CO SOIL & WATER CONS DIST	2,518	0.000297%	13,711	29,152
49301	CITY OF MAQUOKETA	128,167	0.015123%	697,813	1,483,706
49302	CITY OF SABULA	23,085	0.002724%	125,690	267,244
49303	CITY OF PRESTON	35,009	0.004131%	190,610	405,280
49304	CITY OF BELLEVUE	102,003	0.012036%	555,360	1,180,819
49307	CITY OF BALDWIN	1,673	0.000197%	9,111	19,372
49308	CITY OF MILES	10,414	0.001229%	56,700	120,557
49309	CITY OF LA MOTTE	2,190	0.000258%	11,922	25,349
49311	CITY OF ANDREW	6,456	0.000762%	35,151	74,739
49312	CITY OF MONMOUTH	1,461	0.000172%	7,952	16,908
49316	CITY OF SPRINGBROOK	1,711	0.000202%	9,317	19,809
49317	CITY OF SPRAGUEVILLE	979	0.000116%	5,332	11,338
49560	ANDREW COMMUNITY SCHOOL DISTRICT	156,456	0.018461%	851,837	1,811,195
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	482,971	0.056988%	2,629,566	5,591,044
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	1,019,907	0.120344%	5,552,954	11,806,817
49601	WASTE AUTHORITY OF JACKSON COUNTY	23,447	0.002767%	127,659	271,431
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	108,132	0.012759%	588,731	1,251,774
50001	STATE - DEPT OF CORRECTIONS/NEWTON	149,533	0.017644%	814,143	1,731,050
50201	JASPER COUNTY	752,398	0.088779%	4,096,485	8,710,040
50204	JASPER COUNTY AGRICULTURAL EXT	26,154	0.003086%	142,397	302,767
50210	JASPER CO SOIL & WATER CONS DIST	558	0.000066%	3,038	6,458
50301	CITY OF COLFAX	49,435	0.005833%	269,152	572,277
50302	CITY OF MINGO	9,311	0.001099%	50,696	107,792
50303	CITY OF NEWTON	526,362	0.062108%	2,865,815	6,093,362
50304	CITY OF KELLOGG	10,356	0.001222%	56,382	119,880
50307	CITY OF MONROE	30,056	0.003547%	163,644	347,944
50310	CITY OF PRAIRIE CITY	39,792	0.004695%	216,650	460,646
50311	CITY OF SULLY	13,271	0.001566%	72,257	153,635
50312	CITY OF BAXTER	21,718	0.002563%	118,247	251,420
50314	CITY OF LYNNVILLE	9,077	0.001071%	49,422	105,082
50316	CITY OF REASNOR	1,592	0.000188%	8,665	18,425
50317	CITY OF LAMBS GROVE	722	0.000085%	3,929	8,353
50318	CITY OF VALERIA	45	0.000005%	247	525

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,936	5,924	-	48,891	54,815	288	1	42,406	42,695	5,950
16,234	24,435	-	201,671	226,106	1,187	5	174,922	176,114	24,542
12,269	18,468	-	152,420	170,888	897	3	132,204	133,104	18,549
2,453	3,692	-	30,474	34,166	179	1	26,432	26,612	3,709
414	624	-	5,149	5,773	30	-	4,466	4,496	627
273	411	-	3,391	3,802	20	-	2,942	2,962	413
108,140	162,771	-	1,343,400	1,506,171	7,908	31	1,165,216	1,173,155	163,486
157,955	237,750	-	1,962,227	2,199,977	11,551	45	1,701,964	1,713,560	238,795
3,873	5,830	-	48,114	53,944	283	1	41,733	42,017	5,855
6,206	9,341	-	77,091	86,432	454	2	66,866	67,322	9,382
372	560	-	4,619	5,179	27	-	4,006	4,033	562
18,652	28,074	-	231,707	259,781	1,364	5	200,975	202,344	28,198
13,271	19,975	-	164,858	184,833	970	4	142,991	143,965	20,062
321	484	-	3,992	4,476	24	-	3,463	3,487	486
5,250	7,902	-	65,217	73,119	384	1	56,567	56,952	7,937
394,015	593,065	-	4,894,750	5,487,815	28,814	111	4,245,528	4,274,453	595,670
661	995	-	8,210	9,205	48	-	7,121	7,169	999
275,332	414,425	-	3,420,377	3,834,802	20,135	78	2,966,711	2,986,924	416,245
101,165	152,271	-	1,256,743	1,409,014	7,398	29	1,090,053	1,097,480	152,940
114,272	172,000	-	1,419,565	1,591,565	8,357	32	1,231,279	1,239,668	172,755
84,831	127,687	-	1,053,839	1,181,526	6,204	24	914,061	920,289	128,248
128,764	193,814	-	1,599,607	1,793,421	9,416	36	1,387,441	1,396,893	194,665
184,932	278,357	-	2,297,362	2,575,719	13,524	52	1,992,648	2,006,224	279,579
4,118	6,198	-	51,153	57,351	301	1	44,369	44,671	6,225
771	1,160	-	9,573	10,733	56	-	8,304	8,360	1,165
39,222	59,036	-	487,241	546,277	2,868	11	422,616	425,495	59,295
7,065	10,634	-	87,762	98,396	517	2	76,121	76,640	10,680
10,714	16,126	-	133,092	149,218	783	3	115,439	116,225	16,197
31,215	46,984	-	387,775	434,759	2,283	9	336,342	338,634	47,191
512	771	-	6,362	7,133	37	-	5,518	5,555	774
3,187	4,797	-	39,590	44,387	233	1	34,339	34,573	4,818
670	1,009	-	8,325	9,334	49	-	7,220	7,269	1,013
1,976	2,974	-	24,544	27,518	144	1	21,288	21,433	2,987
447	673	-	5,552	6,225	33	-	4,816	4,849	676
524	788	-	6,505	7,293	38	-	5,642	5,680	792
300	451	-	3,723	4,174	22	-	3,229	3,251	453
47,879	72,067	-	594,787	666,854	3,501	14	515,897	519,412	72,383
147,799	222,465	-	1,836,071	2,058,536	10,808	42	1,592,541	1,603,391	223,442
312,113	469,787	-	3,877,299	4,347,086	22,825	88	3,363,028	3,385,941	471,851
7,175	10,800	-	89,136	99,936	525	2	77,314	77,841	10,848
33,091	49,807	-	411,076	460,883	2,420	9	356,553	358,982	50,026
45,760	68,878	-	568,468	637,346	3,346	13	493,069	496,428	69,180
230,250	346,568	-	2,860,333	3,206,901	16,838	65	2,480,949	2,497,852	348,090
8,004	12,047	-	99,427	111,474	585	2	86,240	86,827	12,100
171	257	-	2,121	2,378	12	-	1,840	1,852	258
15,128	22,771	-	187,933	210,704	1,106	4	163,006	164,116	22,871
2,849	4,289	-	35,398	39,687	208	1	30,703	30,912	4,308
161,078	242,452	-	2,001,029	2,243,481	11,779	45	1,735,620	1,747,444	243,517
3,169	4,770	-	39,368	44,138	232	1	34,146	34,379	4,791
9,198	13,845	-	114,263	128,108	673	3	99,107	99,783	13,905
12,177	18,329	-	151,274	169,603	891	3	131,209	132,103	18,409
4,061	6,113	-	50,453	56,566	297	1	43,761	44,059	6,140
6,646	10,004	-	82,565	92,569	486	2	71,614	72,102	10,048
2,778	4,181	-	34,508	38,689	203	1	29,931	30,135	4,200
487	733	-	6,051	6,784	36	-	5,248	5,284	736
221	332	-	2,743	3,075	16	-	2,379	2,395	334
14	21	-	172	193	1	-	149	150	21

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
50556	BAXTER COMMUNITY SCHOOL DISTRICT	367,531	0.043367%	2,001,049	4,254,676
50559	NEWTON COMMUNITY SCHOOL DISTRICT	2,156,160	0.254416%	11,739,364	24,960,503
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	372,255	0.043924%	2,026,766	4,309,356
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	541,505	0.063895%	2,948,262	6,268,663
50566	PCM COMMUNITY SCHOOL DISTRICT	760,501	0.089735%	4,140,603	8,803,844
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	599,694	0.070761%	3,265,076	6,942,280
51201	JEFFERSON COUNTY	356,005	0.042007%	1,938,296	4,121,249
51202	JEFFERSON COUNTY HEALTH CENTER	2,211,462	0.260942%	12,040,461	25,600,702
51204	JEFFERSON COUNTY AGRI	11,156	0.001316%	60,740	129,147
51301	CITY OF FAIRFIELD	247,864	0.029247%	1,349,514	2,869,367
51302	CITY OF LOCKRIDGE	2,138	0.000252%	11,642	24,753
51305	CITY OF LIBERTYVILLE	2,975	0.000351%	16,198	34,440
51306	CITY OF BATAVIA	7,339	0.000866%	39,957	84,957
51307	CITY OF PACKWOOD	1,368	0.000161%	7,449	15,839
51308	CITY OF PLEASANT PLAIN	401	0.000047%	2,184	4,644
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,286,496	0.151800%	7,004,414	14,892,946
51601	SOUTH IOWA AREA CRIME COMMISSION	25,248	0.002979%	137,467	292,286
52003	UNIVERSITY OF IOWA	21,416,165	2.527004%	116,601,801	247,921,398
52201	JOHNSON COUNTY	2,527,752	0.298262%	13,762,520	29,262,185
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	60,560	0.007146%	329,725	701,069
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	1,777	0.000210%	9,677	20,575
52302	CITY OF IOWA CITY	3,490,664	0.411881%	19,005,162	40,409,209
52303	CITY OF CORALVILLE	919,826	0.108535%	5,008,058	10,648,248
52304	CITY OF LONE TREE	16,523	0.001950%	89,961	191,277
52305	CITY OF SOLON	83,005	0.009794%	451,926	960,896
52308	CITY OF OXFORD	18,623	0.002197%	101,392	215,583
52310	CITY OF HILLS	10,780	0.001272%	58,695	124,798
52311	CITY OF UNIVERSITY HEIGHTS	5,095	0.000601%	27,742	58,987
52312	CITY OF TIFFIN	97,358	0.011488%	530,074	1,127,055
52314	LONE TREE HOUSING COMMISSION	3,744	0.000442%	20,383	43,339
52315	CITY OF NORTH LIBERTY	574,198	0.067753%	3,126,263	6,647,133
52316	CITY OF SWISHER	17,259	0.002037%	93,970	199,801
52317	CITY OF SHUEYVILLE	1,708	0.000202%	9,300	19,773
52564	SOLON COMMUNITY SCHOOL DISTRICT	991,091	0.116944%	5,396,066	11,473,239
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	12,911,597	1.523506%	70,298,085	149,469,390
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	298,731	0.035249%	1,626,463	3,458,223
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	2,310,303	0.272605%	12,578,607	26,744,921
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	110,434	0.013031%	601,268	1,278,429
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	187,620	0.022138%	1,021,509	2,171,956
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	917,206	0.108226%	4,993,791	10,617,913
53201	JONES COUNTY	542,712	0.064037%	2,954,836	6,282,639
53203	JONES COUNTY AGRI	9,645	0.001138%	52,512	111,652
53301	CITY OF OXFORD JUNCTION	11,273	0.001330%	61,379	130,506
53302	CITY OF WYOMING	14,053	0.001658%	76,514	162,687
53303	CITY OF ONSLOW	3,554	0.000419%	19,348	41,138
53304	CITY OF ANAMOSA	122,182	0.014417%	665,227	1,414,421
53305	CITY OF MONTICELLO	79,476	0.009378%	432,714	920,046
53307	CITY OF OLIN	9,618	0.001135%	52,364	111,337
53308	CITY OF MARTELLE	2,576	0.000304%	14,026	29,822
53314	CITY OF MORLEY	1,155	0.000136%	6,287	13,367
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	97,417	0.011495%	530,392	1,127,732
53546	MONTICELLO COMM SCH DIST	815,513	0.096227%	4,440,116	9,440,675
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	445,261	0.052539%	2,424,255	5,154,507
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	892,059	0.105259%	4,856,877	10,326,802
53601	JONES CO SOLID WASTE MANGT COMM	14,840	0.001751%	80,799	171,796
53602	ADVANCEMENT SERVICES	92,197	0.010879%	501,974	1,067,309
54201	KEOKUK COUNTY	300,453	0.035452%	1,635,838	3,478,156

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
112,472	169,291	-	1,397,214	1,566,505	8,225	32	1,211,893	1,220,150	170,035
659,831	993,166	-	8,196,903	9,190,069	48,253	186	7,109,695	7,158,134	997,528
113,918	171,467	-	1,415,171	1,586,638	8,331	32	1,227,468	1,235,831	172,220
165,712	249,427	-	2,058,597	2,308,024	12,118	47	1,785,552	1,797,717	250,522
232,730	350,301	-	2,891,138	3,241,439	17,019	66	2,507,668	2,524,753	351,839
183,519	276,230	-	2,279,810	2,556,040	13,421	52	1,977,424	1,990,897	277,443
108,945	163,982	-	1,353,397	1,517,379	7,967	31	1,173,888	1,181,886	164,703
676,754	1,018,639	-	8,407,141	9,425,780	49,490	191	7,292,048	7,341,729	1,023,113
3,414	5,139	-	42,411	47,550	250	1	36,786	37,037	5,161
75,852	114,171	-	942,286	1,056,457	5,547	21	817,304	822,872	114,672
654	985	-	8,129	9,114	48	-	7,051	7,099	989
910	1,370	-	11,310	12,680	67	-	9,810	9,877	1,376
2,246	3,380	-	27,900	31,280	164	1	24,199	24,364	3,395
419	630	-	5,202	5,832	31	-	4,512	4,543	633
123	185	-	1,525	1,710	9	-	1,323	1,332	186
393,695	592,583	-	4,890,768	5,483,351	28,791	111	4,242,074	4,270,976	595,186
7,727	11,630	-	95,985	107,615	565	2	83,254	83,821	11,681
6,553,797	9,864,672	-	81,416,131	91,280,800	479,277	1,852	70,617,389	71,098,516	9,907,993
773,546	1,164,328	-	9,609,553	10,773,881	56,569	218	8,334,977	8,391,764	1,169,442
18,533	27,895	-	230,228	258,123	1,355	5	199,691	201,051	28,018
544	819	-	6,757	7,576	40	-	5,861	5,901	822
1,068,217	1,607,862	-	13,270,179	14,878,041	78,118	301	11,510,071	11,588,490	1,614,924
281,486	423,688	-	3,496,831	3,920,519	20,585	79	3,033,024	3,053,688	425,549
5,056	7,611	-	62,814	70,425	370	1	54,483	54,854	7,644
25,401	38,234	-	315,553	353,787	1,858	7	273,700	275,565	38,402
5,699	8,578	-	70,796	79,374	417	2	61,406	61,825	8,616
3,299	4,966	-	40,983	45,949	241	1	35,547	35,789	4,987
1,559	2,347	-	19,371	21,718	114	-	16,802	16,916	2,357
29,794	44,845	-	370,119	414,964	2,179	8	321,028	323,215	45,042
1,146	1,724	-	14,232	15,956	84	-	12,345	12,429	1,732
175,717	264,486	-	2,182,885	2,447,371	12,850	50	1,893,355	1,906,255	265,648
5,282	7,950	-	65,614	73,564	386	1	56,911	57,298	7,985
523	787	-	6,494	7,281	38	-	5,632	5,670	790
303,295	456,514	-	3,767,754	4,224,268	22,180	86	3,268,013	3,290,279	458,520
3,951,222	5,947,313	-	49,084,990	55,032,304	288,950	1,117	42,574,535	42,864,603	5,973,433
91,418	137,601	-	1,135,663	1,273,264	6,685	26	985,033	991,744	138,205
707,002	1,064,167	-	8,782,896	9,847,063	51,702	199	7,617,965	7,669,866	1,068,841
33,795	50,868	-	419,830	470,698	2,471	10	364,145	366,626	51,091
57,416	86,421	-	713,259	799,680	4,199	16	618,655	622,870	86,801
280,684	422,481	-	3,486,869	3,909,350	20,526	79	3,024,383	3,044,988	424,337
166,082	249,983	-	2,063,187	2,313,170	12,145	47	1,789,533	1,801,725	251,081
2,952	4,443	-	36,666	41,109	216	1	31,803	32,020	4,462
3,450	5,193	-	42,858	48,051	252	1	37,173	37,426	5,216
4,301	6,473	-	53,426	59,899	315	1	46,339	46,655	6,502
1,087	1,637	-	13,509	15,146	80	-	11,718	11,798	1,644
37,390	56,279	-	464,489	520,768	2,734	11	402,880	405,625	56,526
24,321	36,608	-	302,139	338,747	1,779	7	262,064	263,850	36,769
2,943	4,430	-	36,562	40,992	215	1	31,713	31,929	4,449
788	1,187	-	9,793	10,980	58	-	8,494	8,552	1,192
353	532	-	4,390	4,922	26	-	3,807	3,833	534
29,812	44,872	-	370,342	415,214	2,180	8	321,221	323,409	45,069
249,564	375,640	-	3,100,270	3,475,910	18,250	70	2,689,061	2,707,381	377,290
136,259	205,095	-	1,692,714	1,897,809	9,965	38	1,468,199	1,478,202	205,996
272,989	410,898	-	3,391,269	3,802,167	19,963	77	2,941,464	2,961,504	412,703
4,541	6,836	-	56,417	63,253	332	1	48,934	49,267	6,866
28,214	42,468	-	350,499	392,967	2,063	8	304,010	306,081	42,654
91,945	138,394	-	1,142,209	1,280,603	6,724	26	990,710	997,460	139,002



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	12,114	0.001429%	65,956	140,237
54205	KEOKUK COUNTY HEALTH CENTER	707,171	0.083443%	3,850,242	8,186,472
54301	CITY OF SIGOURNEY	49,254	0.005812%	268,167	570,182
54302	CITY OF WHAT CHEER	11,984	0.001414%	65,246	138,727
54304	CITY OF KEOTA	18,893	0.002229%	102,866	218,716
54305	CITY OF SOUTH ENGLISH	2,163	0.000255%	11,774	25,035
54306	CITY OF THORNBURG	283	0.000033%	1,542	3,278
54307	CITY OF RICHLAND	11,626	0.001372%	63,301	134,591
54308	CITY OF HEDRICK	9,880	0.001166%	53,792	114,373
54309	CITY OF DELTA	6,792	0.000801%	36,980	78,628
54312	CITY OF OLLIE	727	0.000086%	3,958	8,415
54313	CITY OF MARTINSBURG	566	0.000067%	3,084	6,557
54314	CITY OF KESWICK	1,481	0.000175%	8,064	17,146
54318	CITY OF HARPER	658	0.000078%	3,585	7,622
54319	CITY OF WEBSTER	671	0.000079%	3,652	7,766
54320	CITY OF HAYESVILLE	44	0.000005%	238	507
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	397,616	0.046917%	2,164,850	4,602,954
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	194,572	0.022959%	1,059,360	2,252,435
54583	KEOTA COMMUNITY SCHOOL DISTRICT	222,613	0.026267%	1,212,034	2,577,054
54585	PEKIN COMMUNITY SCHOOL DISTRICT	508,689	0.060023%	2,769,593	5,888,771
55201	KOSSUTH COUNTY	517,788	0.061096%	2,819,131	5,994,101
55203	KOSSUTH COUNTY AGRI	11,599	0.001369%	63,149	134,270
55205	KOSSUTH REGIONAL HEALTH CENTER	1,358,814	0.160334%	7,398,159	15,730,135
55301	CITY OF ALGONA	173,709	0.020497%	945,769	2,010,916
55302	CITY OF LAKOTA	6,131	0.000723%	33,382	70,977
55303	CITY OF WESLEY	16,638	0.001963%	90,585	192,604
55304	CITY OF FENTON	9,912	0.001170%	53,965	114,741
55305	CITY OF SWEA CITY	15,463	0.001825%	84,187	179,001
55306	CITY OF BANCROFT	37,147	0.004383%	202,247	430,022
55307	CITY OF WHITEMORE	22,620	0.002669%	123,158	261,862
55309	CITY OF BURT	18,702	0.002207%	101,826	216,505
55313	CITY OF LEDYARD	2,878	0.000340%	15,669	33,317
55314	CITY OF TITONKA	15,476	0.001826%	84,258	179,151
55315	CITY OF LONE ROCK	1,401	0.000165%	7,628	16,218
55320	LAKOTA PUBLIC LIBRARY	1,903	0.000224%	10,359	22,025
55321	CITY OF LU VERNE	9,298	0.001097%	50,626	107,643
55548	ALGONA COMMUNITY SCHOOL DISTRICT	964,384	0.113793%	5,250,654	11,164,061
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	74,092	0.008743%	403,401	857,721
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	235,482	0.027786%	1,282,097	2,726,024
55701	ALGONA MUNICIPAL UTILITIES	263,426	0.031083%	1,434,241	3,049,515
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	230,732	0.027225%	1,256,238	2,671,042
56201	LEE COUNTY	858,227	0.101267%	4,672,674	9,935,146
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	13,595	0.001604%	74,017	157,377
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	69,014	0.008143%	375,754	798,937
56301	CITY OF KEOKUK	293,274	0.034605%	1,596,750	3,395,047
56302	CITY OF DONNELLSON	19,969	0.002356%	108,721	231,166
56303	CITY OF FORT MADISON	307,011	0.036226%	1,671,543	3,554,072
56304	CITY OF WEST POINT	44,491	0.005250%	242,234	515,043
56310	CITY OF MONTROSE	16,148	0.001905%	87,919	186,935
56312	CITY OF FRANKLIN	124	0.000015%	675	1,434
56313	CITY OF ST PAUL	204	0.000024%	1,110	2,361
56314	KEOKUK HOUSING AUTHORITY	43,657	0.005151%	237,692	505,385
56315	FT MADISON HOUSING AUTHORITY	25,549	0.003015%	139,105	295,768
56317	CITY OF HOUGHTON	455	0.000054%	2,477	5,268
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,401,963	0.165425%	7,633,085	16,229,640
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	823,039	0.097115%	4,481,091	9,527,798
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,532,979	0.180884%	8,346,408	17,746,323

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,707	5,580	-	46,053	51,633	271	1	39,945	40,217	5,604
216,409	325,736	-	2,688,396	3,014,132	15,826	61	2,331,817	2,347,704	327,166
15,073	22,687	-	187,245	209,932	1,102	4	162,409	163,515	22,787
3,667	5,520	-	45,557	51,077	268	1	39,515	39,784	5,544
5,782	8,703	-	71,825	80,528	423	2	62,299	62,724	8,741
662	996	-	8,221	9,217	48	-	7,131	7,179	1,001
87	130	-	1,077	1,207	6	-	934	940	131
3,558	5,355	-	44,199	49,554	260	1	38,337	38,598	5,379
3,023	4,551	-	37,560	42,111	221	1	32,578	32,800	4,571
2,079	3,129	-	25,821	28,950	152	1	22,396	22,549	3,142
222	335	-	2,763	3,098	16	-	2,397	2,413	336
173	261	-	2,153	2,414	13	-	1,868	1,881	262
453	682	-	5,631	6,313	33	-	4,884	4,917	685
201	303	-	2,503	2,806	15	-	2,171	2,186	305
205	309	-	2,550	2,859	15	-	2,212	2,227	310
13	20	-	167	187	1	-	144	145	20
121,679	183,149	-	1,511,587	1,694,736	8,898	34	1,311,095	1,320,027	183,954
59,543	89,623	-	739,688	829,311	4,354	17	641,579	645,950	90,017
68,124	102,540	-	846,291	948,831	4,982	19	734,042	739,043	102,990
155,670	234,311	-	1,933,843	2,168,154	11,384	44	1,677,345	1,688,773	235,340
158,454	238,502	-	1,968,432	2,206,934	11,588	45	1,707,347	1,718,980	239,550
3,549	5,343	-	44,093	49,436	260	1	38,245	38,506	5,366
415,826	625,894	-	5,165,697	5,791,591	30,409	117	4,480,538	4,511,064	628,643
53,159	80,013	-	660,375	740,388	3,887	15	572,785	576,687	80,365
1,876	2,824	-	23,308	26,132	137	1	20,217	20,355	2,837
5,091	7,664	-	63,250	70,914	372	1	54,861	55,234	7,697
3,033	4,565	-	37,680	42,245	222	1	32,683	32,906	4,586
4,732	7,122	-	58,783	65,905	346	1	50,986	51,333	7,154
11,368	17,110	-	141,217	158,327	831	3	122,487	123,321	17,186
6,922	10,419	-	85,994	96,413	506	2	74,588	75,096	10,465
5,723	8,615	-	71,099	79,714	419	2	61,669	62,090	8,652
881	1,326	-	10,941	12,267	64	-	9,490	9,554	1,331
4,736	7,128	-	58,832	65,960	346	1	51,029	51,376	7,160
429	645	-	5,326	5,971	31	-	4,620	4,651	648
582	876	-	7,233	8,109	43	-	6,274	6,317	880
2,846	4,283	-	35,349	39,632	208	1	30,661	30,870	4,302
295,122	444,212	-	3,666,221	4,110,433	21,582	83	3,179,947	3,201,612	446,163
22,674	34,128	-	281,671	315,799	1,658	6	244,312	245,976	34,278
72,062	108,467	-	895,213	1,003,680	5,270	20	776,475	781,765	108,944
80,614	121,339	-	1,001,445	1,122,784	5,895	23	868,617	874,535	121,872
70,609	106,279	-	877,157	983,436	5,164	20	760,814	765,998	106,746
262,635	395,314	-	3,262,651	3,657,965	19,206	74	2,829,905	2,849,185	397,051
4,160	6,262	-	51,682	57,944	304	1	44,827	45,132	6,289
21,120	31,789	-	262,367	294,156	1,544	6	227,567	229,117	31,929
89,748	135,087	-	1,114,916	1,250,003	6,563	25	967,038	973,626	135,681
6,111	9,198	-	75,914	85,112	447	2	65,845	66,294	9,238
93,952	141,415	-	1,167,139	1,308,554	6,871	26	1,012,334	1,019,231	142,036
13,615	20,493	-	169,137	189,630	996	4	146,704	147,704	20,583
4,942	7,438	-	61,388	68,826	361	1	53,246	53,608	7,471
38	57	-	471	528	3	-	409	412	57
62	94	-	775	869	5	-	672	677	94
13,360	20,109	-	165,966	186,075	977	4	143,953	144,934	20,197
7,819	11,768	-	97,129	108,897	572	2	84,246	84,820	11,820
139	210	-	1,730	1,940	10	-	1,500	1,510	211
429,030	645,769	-	5,329,732	5,975,501	31,375	121	4,622,815	4,654,311	648,606
251,867	379,106	-	3,128,881	3,507,987	18,419	71	2,713,877	2,732,367	380,771
469,124	706,117	-	5,827,802	6,533,919	34,307	132	5,054,824	5,089,263	709,219

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
56601	SOUTHEAST IOWA PLANNING COMMISSION	130,386	0.015385%	709,893	1,509,391
56702	KEOKUK MUNICIPAL WATER WORKS	133,268	0.015725%	725,586	1,542,758
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	1,040,379	0.122760%	5,664,413	12,043,805
57202	LINN COUNTY	3,670,262	0.433073%	19,982,994	42,488,298
57204	LINN COUNTY ASSESSOR	82,341	0.009716%	448,313	953,213
57205	LINN COUNTY AGRI	29,655	0.003499%	161,459	343,299
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	118,378	0.013968%	644,517	1,370,387
57301	CITY OF CEDAR RAPIDS	6,408,759	0.756202%	34,892,933	74,190,151
57302	CITY OF CENTRAL CITY	33,347	0.003935%	181,562	386,042
57303	CITY OF COGGON	16,074	0.001897%	87,515	186,076
57304	CITY OF LISBON	49,269	0.005813%	268,247	570,354
57305	CITY OF MOUNT VERNON	143,906	0.016980%	783,504	1,665,904
57307	CITY OF SPRINGVILLE	26,904	0.003175%	146,483	311,455
57308	CITY OF MARION	984,544	0.116171%	5,360,419	11,397,445
57309	CITY OF CENTER POINT	58,324	0.006882%	317,550	675,182
57310	CITY OF WALKER	16,949	0.002000%	92,281	196,209
57311	CITY OF PRAIRIEBURG	896	0.000106%	4,877	10,369
57313	MARION MUNICIPAL WATER DEPARTMENT	114,372	0.013495%	622,707	1,324,013
57314	CITY OF ALBURNETT	13,727	0.001620%	74,740	158,914
57315	CITY OF PALO	28,791	0.003397%	156,757	333,300
57316	CITY OF BERTRAM	1,814	0.000214%	9,875	20,997
57317	CITY OF ROBINS	32,774	0.003867%	178,442	379,408
57318	CITY OF ELY	64,464	0.007606%	350,976	746,253
57319	CITY OF HIAWATHA	231,747	0.027345%	1,261,763	2,682,789
57323	CITY OF FAIRFAX	76,633	0.009042%	417,232	887,129
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	13,146,428	1.551215%	71,576,639	152,187,881
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,797,641	0.212113%	9,787,381	20,810,152
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	517,109	0.061016%	2,815,435	5,986,242
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	1,081,885	0.127657%	5,890,396	12,524,293
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	4,651,122	0.548810%	25,323,354	53,843,092
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	304,188	0.035893%	1,656,171	3,521,389
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	6,477,527	0.764317%	35,267,344	74,986,231
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	1,137,306	0.134197%	6,192,144	13,165,877
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	271,465	0.032032%	1,478,010	3,142,578
57582	LISBON COMMUNITY SCHOOL DISTRICT	508,212	0.059967%	2,766,997	5,883,253
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	383,303	0.045228%	2,086,918	4,437,252
57584	KIRKWOOD COMMUNITY COLLEGE	2,500,375	0.295032%	13,613,464	28,945,258
57603	AEA 10 - GRANT WOOD	3,455,031	0.407677%	18,811,154	39,996,704
57702	COGGON MUNICIPAL LIGHT PLANT	7,056	0.000833%	38,416	81,682
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	242,742	0.028642%	1,321,628	2,810,076
58201	LOUISA COUNTY	304,912	0.035978%	1,660,113	3,529,771
58203	LOUISA COUNTY AGRI EXT DISTRICT	18,291	0.002158%	99,588	211,746
58205	LOUISA COUNTY ASSESSOR	19,291	0.002276%	105,032	223,322
58301	CITY OF WAPELLO	33,772	0.003985%	183,872	390,953
58302	CITY OF MORNING SUN	17,537	0.002069%	95,481	203,015
58303	CITY OF COLUMBUS JUNCTION	30,971	0.003654%	168,622	358,527
58305	CITY OF GRANDVIEW	7,905	0.000933%	43,039	91,511
58306	CITY OF COLUMBUS CITY	2,567	0.000303%	13,974	29,712
58307	CITY OF COTTER	94	0.000011%	514	1,093
58308	CITY OF FREDONIA	1,671	0.000197%	9,100	19,348
58311	CITY OF OAKVILLE	4,312	0.000509%	23,479	49,923
58314	CITY OF LETTS	5,735	0.000677%	31,223	66,387
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	456,564	0.053872%	2,485,797	5,285,358
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	470,116	0.055471%	2,559,576	5,442,230
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	110,622	0.013053%	602,287	1,280,596
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	607,174	0.071644%	3,305,801	7,028,869
59201	LUCAS COUNTY	236,826	0.027944%	1,289,414	2,741,583

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
39,901	60,058	-	495,676	555,734	2,918	11	429,932	432,861	60,322
40,783	61,386	-	506,634	568,020	2,982	12	439,436	442,430	61,655
318,378	479,217	-	3,955,125	4,434,342	23,283	90	3,430,531	3,453,904	481,322
1,123,178	1,690,588	-	13,952,942	15,643,530	82,137	317	12,102,274	12,184,728	1,698,013
25,198	37,928	-	313,030	350,958	1,843	7	271,511	273,361	38,094
9,075	13,660	-	112,738	126,398	664	3	97,784	98,451	13,720
36,226	54,527	-	450,028	504,555	2,649	10	390,338	392,997	54,766
1,961,216	2,951,989	-	24,363,669	27,315,658	143,422	554	21,132,161	21,276,137	2,964,954
10,205	15,360	-	126,774	142,134	746	3	109,959	110,708	15,428
4,919	7,404	-	61,106	68,510	360	1	53,002	53,363	7,436
15,077	22,694	-	187,301	209,995	1,103	4	162,458	163,565	22,794
44,038	66,285	-	547,074	613,359	3,220	12	474,512	477,744	66,577
8,233	12,393	-	102,280	114,673	602	2	88,714	89,318	12,447
301,291	453,499	-	3,742,863	4,196,362	22,033	85	3,246,423	3,268,541	455,490
17,848	26,865	-	221,726	248,591	1,305	5	192,317	193,627	26,983
5,187	7,807	-	64,434	72,241	379	1	55,888	56,268	7,841
274	413	-	3,405	3,818	20	-	2,954	2,974	414
35,000	52,682	-	434,799	487,481	2,560	10	377,129	379,699	52,913
4,201	6,323	-	52,187	58,510	307	1	45,265	45,573	6,351
8,811	13,262	-	109,454	122,716	644	2	94,936	95,582	13,320
555	835	-	6,895	7,730	41	-	5,981	6,022	839
10,030	15,096	-	124,596	139,692	733	3	108,070	108,806	15,163
19,727	29,693	-	245,066	274,759	1,443	6	212,561	214,010	29,823
70,920	106,747	-	881,014	987,761	5,186	20	764,160	769,366	107,216
23,451	35,298	-	291,329	326,627	1,715	7	252,688	254,410	35,453
4,023,086	6,055,481	-	49,977,729	56,033,211	294,206	1,138	43,348,864	43,644,209	6,082,076
550,116	828,026	-	6,833,949	7,661,975	40,230	155	5,927,519	5,967,904	831,662
158,246	238,190	-	1,965,852	2,204,042	11,572	45	1,705,108	1,716,725	239,236
331,080	498,335	-	4,112,914	4,611,249	24,212	93	3,567,393	3,591,698	500,524
1,423,342	2,142,390	-	17,681,799	19,824,189	104,088	402	15,336,549	15,441,039	2,151,799
93,088	140,114	-	1,156,406	1,296,520	6,807	26	1,003,025	1,009,858	140,730
1,982,260	2,983,665	-	24,625,098	27,608,763	144,961	560	21,358,915	21,504,436	2,996,769
348,040	523,864	-	4,323,607	4,847,471	25,452	98	3,750,140	3,775,690	526,165
83,074	125,042	-	1,032,007	1,157,049	6,075	23	895,125	901,223	125,591
155,524	234,092	-	1,932,030	2,166,122	11,373	44	1,675,773	1,687,190	235,120
117,299	176,556	-	1,457,171	1,633,727	8,578	33	1,263,897	1,272,508	177,332
765,168	1,151,717	-	9,505,476	10,657,193	55,956	216	8,244,704	8,300,876	1,156,776
1,057,313	1,591,449	-	13,134,715	14,726,164	77,320	298	11,392,574	11,470,192	1,598,439
2,159	3,250	-	26,824	30,074	158	1	23,266	23,425	3,264
74,284	111,812	-	922,815	1,034,627	5,432	21	800,416	805,869	112,303
93,309	140,448	-	1,159,159	1,299,607	6,824	26	1,005,412	1,012,262	141,065
5,598	8,425	-	69,536	77,961	409	2	60,313	60,724	8,462
5,904	8,886	-	73,338	82,224	432	2	63,610	64,044	8,925
10,335	15,556	-	128,387	143,943	756	3	111,358	112,117	15,624
5,367	8,078	-	66,669	74,747	392	2	57,826	58,220	8,113
9,478	14,266	-	117,738	132,004	693	3	102,122	102,818	14,328
2,419	3,641	-	30,052	33,693	177	1	26,066	26,244	3,657
785	1,182	-	9,757	10,939	57	-	8,463	8,520	1,187
29	43	-	359	402	2	-	311	313	44
511	770	-	6,354	7,124	37	-	5,511	5,548	773
1,320	1,986	-	16,394	18,380	97	-	14,220	14,317	1,995
1,755	2,642	-	21,801	24,443	128	-	18,910	19,038	2,653
139,718	210,302	-	1,735,685	1,945,987	10,217	39	1,505,470	1,515,726	211,225
143,865	216,544	-	1,787,201	2,003,745	10,521	41	1,550,153	1,560,715	217,495
33,853	50,954	-	420,541	471,495	2,476	10	364,762	367,248	51,178
185,808	279,675	-	2,308,245	2,587,920	13,588	52	2,002,088	2,015,728	280,904
72,474	109,086	-	900,322	1,009,408	5,300	20	780,906	786,226	109,565

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
59203	LUCAS COUNTY AGRI	6,133	0.000724%	33,389	70,992
59204	LUCAS COUNTY HEALTH CENTER	1,068,851	0.126119%	5,819,436	12,373,417
59301	CITY OF RUSSELL	6,441	0.000760%	35,070	74,567
59302	CITY OF CHARITON	74,694	0.008813%	406,675	864,681
59304	CITY OF LUCAS	1,230	0.000145%	6,695	14,235
59305	CITY OF DERBY	151	0.000018%	822	1,748
59307	CITY OF WILLIAMSON	412	0.000049%	2,241	4,765
59308	CHARITON HOUSING AGENCY	6,173	0.000728%	33,609	71,460
59309	CHARITON MUNICIPAL WATER	29,701	0.003505%	161,709	343,829
59562	CHARITON COMMUNITY SCHOOL DISTRICT	881,218	0.103980%	4,797,855	10,201,308
59603	SOUTH IA AREA DETENTION SERV. AGCY.	53,953	0.006366%	293,750	624,579
60201	LYON COUNTY	410,815	0.048474%	2,236,710	4,755,744
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	11,482	0.001355%	62,512	132,914
60301	CITY OF ALVORD	4,026	0.000475%	21,920	46,608
60302	CITY OF LITTLE ROCK	9,227	0.001089%	50,235	106,811
60303	CITY OF GEORGE	19,066	0.002250%	103,804	220,711
60304	CITY OF LARCHWOOD	18,595	0.002194%	101,244	215,267
60305	CITY OF INWOOD	18,206	0.002148%	99,121	210,754
60306	CITY OF DOON	9,467	0.001117%	51,544	109,595
60307	CITY OF ROCK RAPIDS	67,911	0.008013%	369,748	786,166
60308	CITY OF LESTER	2,826	0.000333%	15,385	32,712
60309	ROCK RAPIDS PUBLIC LIBRARY	4,883	0.000576%	26,584	56,524
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	9,926	0.001171%	54,042	114,905
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	599,603	0.070750%	3,264,580	6,941,224
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	568,429	0.067072%	3,094,853	6,580,347
61201	MADISON COUNTY	418,602	0.049393%	2,279,109	4,845,893
61203	MADISON COUNTY AGRI EXT DISTRICT	14,769	0.001743%	80,410	170,969
61204	MADISON COUNTY MEMORIAL HOSPITAL	1,117,362	0.131843%	6,083,554	12,934,992
61301	CITY OF WINTERSET	200,397	0.023646%	1,091,077	2,319,872
61303	CITY OF EARLHAM	30,742	0.003627%	167,377	355,881
61304	CITY OF TRURO	8,753	0.001033%	47,658	101,332
61308	CITY OF ST CHARLES	6,004	0.000708%	32,691	69,509
61309	CITY OF EAST PERU	283	0.000033%	1,542	3,278
61311	CITY OF MACKSBURG	378	0.000045%	2,056	4,371
61312	CITY OF BEVINGTON	283	0.000033%	1,542	3,278
61313	NORTH WARD PLAZA	10,579	0.001248%	57,597	122,465
61315	CITY OF PATTERSON	566	0.000067%	3,084	6,557
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	406,982	0.048022%	2,215,841	4,711,372
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,155,899	0.136390%	6,293,370	13,381,107
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	614,235	0.072477%	3,344,245	7,110,609
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	22,993	0.002713%	125,187	266,176
62201	MAHASKA COUNTY	442,310	0.052190%	2,408,188	5,120,345
62203	MAHASKA COUNTY AGRI	11,468	0.001353%	62,440	132,761
62204	MAHASKA HEALTH PARTNERSHIP	3,413,255	0.402747%	18,583,701	39,513,089
62208	MAHASKA CO SOIL & WATER CONS DIST	9,339	0.001102%	50,848	108,115
62209	S C IA SOLID WASTE AGENCY	89,823	0.010599%	489,046	1,039,822
62301	CITY OF NEW SHARON	20,396	0.002407%	111,048	236,113
62302	CITY OF OSKALOOSA	152,025	0.017938%	827,711	1,759,899
62304	CITY OF FREMONT	4,185	0.000494%	22,784	48,444
62305	CITY OF UNIVERSITY PARK	1,145	0.000135%	6,234	13,256
62306	CITY OF LEIGHTON	283	0.000033%	1,542	3,278
62307	CITY OF BEACON	814	0.000096%	4,434	9,428
62308	CITY OF ROSE HILL	801	0.000094%	4,359	9,267
62309	CITY OF BARNES CITY	1,333	0.000157%	7,257	15,430
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	404,263	0.047701%	2,201,039	4,679,899
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,488,004	0.175577%	8,101,540	17,225,680
62601	MAHASKA CO SOLID WASTE MGMT COMM	30,119	0.003554%	163,985	348,669

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,877	2,825	-	23,313	26,138	137	1	20,221	20,359	2,837
327,091	492,332	-	4,063,368	4,555,700	23,920	92	3,524,417	3,548,429	494,494
1,971	2,967	-	24,488	27,455	144	1	21,240	21,385	2,980
22,858	34,405	-	283,957	318,362	1,672	6	246,294	247,972	34,556
376	566	-	4,675	5,241	28	-	4,055	4,083	569
46	70	-	574	644	3	-	498	501	70
126	190	-	1,565	1,755	9	-	1,357	1,366	190
1,889	2,843	-	23,467	26,310	138	1	20,355	20,494	2,856
9,089	13,681	-	112,912	126,593	665	3	97,936	98,604	13,741
269,672	405,905	-	3,350,058	3,755,963	19,721	76	2,905,719	2,925,516	407,688
16,511	24,852	-	205,108	229,960	1,207	5	177,904	179,116	24,961
125,718	189,229	-	1,561,762	1,750,991	9,194	35	1,354,616	1,363,845	190,060
3,514	5,289	-	43,648	48,937	257	1	37,859	38,117	5,312
1,232	1,855	-	15,306	17,161	90	-	13,276	13,366	1,863
2,824	4,250	-	35,076	39,326	206	1	30,424	30,631	4,269
5,834	8,782	-	72,480	81,262	427	2	62,867	63,296	8,821
5,691	8,565	-	70,693	79,258	416	2	61,316	61,734	8,603
5,571	8,386	-	69,210	77,596	407	2	60,031	60,440	8,423
2,897	4,361	-	35,990	40,351	212	1	31,217	31,430	4,380
20,782	31,281	-	258,173	289,454	1,520	6	223,930	225,456	31,419
865	1,302	-	10,742	12,044	63	-	9,318	9,381	1,307
1,494	2,249	-	18,562	20,811	109	-	16,100	16,209	2,259
3,038	4,572	-	37,734	42,306	222	1	32,729	32,952	4,592
183,491	276,188	-	2,279,463	2,555,651	13,419	52	1,977,123	1,990,594	277,401
173,951	261,829	-	2,160,952	2,422,781	12,721	49	1,874,332	1,887,102	262,979
128,101	192,816	-	1,591,367	1,784,183	9,368	36	1,380,294	1,389,698	193,663
4,520	6,803	-	56,145	62,948	331	1	48,698	49,030	6,833
341,936	514,677	-	4,247,786	4,762,463	25,006	96	3,684,375	3,709,477	516,937
61,326	92,307	-	761,834	854,141	4,485	17	660,787	665,289	92,712
9,408	14,160	-	116,869	131,029	688	3	101,368	102,059	14,223
2,679	4,032	-	33,277	37,309	196	1	28,863	29,060	4,050
1,837	2,766	-	22,826	25,592	134	1	19,799	19,934	2,778
87	130	-	1,077	1,207	6	-	934	940	131
116	174	-	1,435	1,609	8	-	1,245	1,253	175
87	130	-	1,077	1,207	6	-	934	940	131
3,237	4,873	-	40,217	45,090	237	1	34,883	35,121	4,894
173	261	-	2,153	2,414	13	-	1,868	1,881	262
124,545	187,463	-	1,547,191	1,734,654	9,108	35	1,341,977	1,351,120	188,287
353,729	532,428	-	4,394,288	4,926,716	25,868	100	3,811,445	3,837,413	534,766
187,969	282,928	-	2,335,088	2,618,016	13,746	53	2,025,370	2,039,169	284,170
7,036	10,591	-	87,411	98,002	515	2	75,817	76,334	10,638
135,356	203,736	-	1,681,495	1,885,231	9,898	38	1,458,468	1,468,404	204,631
3,510	5,282	-	43,598	48,880	257	1	37,815	38,073	5,306
1,044,528	1,572,206	-	12,975,898	14,548,104	76,385	295	11,254,822	11,331,502	1,579,111
2,858	4,302	-	35,504	39,806	209	1	30,795	31,005	4,321
27,488	41,374	-	341,472	382,846	2,010	8	296,181	298,199	41,556
6,242	9,395	-	77,538	86,933	456	2	67,254	67,712	9,436
46,523	70,025	-	577,942	647,967	3,402	13	501,286	504,701	70,333
1,281	1,928	-	15,909	17,837	94	-	13,799	13,893	1,936
350	527	-	4,353	4,880	26	-	3,776	3,802	530
87	130	-	1,077	1,207	6	-	934	940	131
249	375	-	3,096	3,471	18	-	2,686	2,704	377
245	369	-	3,043	3,412	18	-	2,640	2,658	370
408	614	-	5,067	5,681	30	-	4,395	4,425	617
123,713	186,211	-	1,536,855	1,723,066	9,047	35	1,333,012	1,342,094	187,029
455,361	685,401	-	5,656,826	6,342,227	33,300	128	4,906,525	4,939,953	688,412
9,217	13,873	-	114,501	128,374	674	3	99,314	99,991	13,934

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2023

EMPLOYER ID #	Employer Name	2023 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%)
62701	OSKALOOSA WATER DEPT	98,397	0.011610%	535,728	1,139,076
63201	MARION COUNTY	705,288	0.083221%	3,839,987	8,164,668
63204	MARION COUNTY AGRI	13,609	0.001606%	74,096	157,544
63209	MARION COUNTY RURAL WATER DIST	32,395	0.003822%	176,374	375,011
63301	CITY OF KNOXVILLE	167,597	0.019776%	912,491	1,940,160
63302	CITY OF PELLA	656,640	0.077480%	3,575,120	7,601,501
63306	CITY OF PLEASANTVILLE	38,207	0.004508%	208,019	442,294
63307	CITY OF BUSSEY	6,068	0.000716%	33,038	70,246
63316	CITY OF SWAN	423	0.000050%	2,306	4,902
63317	CITY OF HARVEY	4,389	0.000518%	23,896	50,809
63321	CITY OF MELCHER-DALLAS	20,599	0.002431%	112,155	238,467
63324	KNOXVILLE LOW RENT HOUSING AGCY	21,899	0.002584%	119,232	253,513
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	504,747	0.059558%	2,748,129	5,843,134
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	252,037	0.029739%	1,372,230	2,917,668
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	1,245,531	0.146967%	6,781,379	14,418,723
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,736,353	0.204881%	9,453,692	20,100,655
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	240,111	0.028332%	1,307,299	2,779,610
63701	KNOXVILLE WATERWORKS	49,054	0.005788%	267,080	567,872
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,496,974	0.412626%	19,039,517	40,482,257
64201	MARSHALL COUNTY	578,731	0.068287%	3,150,943	6,699,606
64203	MARSHALL COUNTY AGRI EXT DISTRICT	19,510	0.002302%	106,224	225,855
64302	CITY OF STATE CENTER	53,486	0.006311%	291,207	619,172
64303	CITY OF MARSHALLTOWN	637,847	0.075263%	3,472,802	7,383,950
64305	GUTEKUNST PUBLIC LIBRARY	6,837	0.000807%	37,225	79,149
64306	CITY OF MELBOURNE	14,727	0.001738%	80,183	170,488
64307	CITY OF RHODES	2,342	0.000276%	12,752	27,114
64308	CITY OF GILMAN	6,870	0.000811%	37,406	79,534
64309	CITY OF ALBION	1,502	0.000177%	8,177	17,387
64310	CITY OF LISCOMB	2,566	0.000303%	13,973	29,711
64312	CITY OF ST ANTHONY	256	0.000030%	1,395	2,967
64313	CITY OF CLEMONS	1,133	0.000134%	6,168	13,114
64316	CITY OF LAUREL	5,751	0.000679%	31,311	66,573
64317	CITY OF LE GRAND	16,322	0.001926%	88,866	188,949
64318	CITY OF FERGUSON	651	0.000077%	3,546	7,540
64319	CITY OF HAVERHILL	1,112	0.000131%	6,054	12,873
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,765,499	0.444311%	20,501,518	43,590,796
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	626,986	0.073981%	3,413,668	7,258,219
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	732,526	0.086435%	3,988,288	8,479,989
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	483,381	0.057037%	2,631,799	5,595,792
64601	REGION SIX PLANNING COMMISSION	75,847	0.008950%	412,953	878,031
64603	SOLID WASTE MANGT COMM MARSHALL CO	51,069	0.006026%	278,046	591,188
64701	MARSHALLTOWN WATER WORKS	92,498	0.010914%	503,612	1,070,791
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	2,641,840	0.311724%	14,383,681	30,582,910
65201	MILLS COUNTY	498,538	0.058825%	2,714,322	5,771,254
65203	MILLS COUNTY AGRI	13,917	0.001642%	75,771	161,106
65301	CITY OF GLENWOOD	79,838	0.009420%	434,682	924,232
65302	CITY OF MALVERN	18,651	0.002201%	101,548	215,913
65303	CITY OF SILVER CITY	4,689	0.000553%	25,531	54,285
65306	CITY OF EMERSON	8,726	0.001030%	47,508	101,014
65307	CITY OF HASTINGS	2,236	0.000264%	12,174	25,885
65311	CITY OF PACIFIC JUNCTION	3,915	0.000462%	21,317	45,325
65312	GLENWOOD MUNICIPAL UTILITIES	59,233	0.006989%	322,496	685,699
65314	LOW RENT HOUSING AGENCY OF MALVERN	2,175	0.000257%	11,841	25,176
65315	CITY OF HENDERSON	3,801	0.000448%	20,692	43,996
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,410,771	0.166464%	7,681,042	16,331,606
66201	MITCHELL COUNTY	351,277	0.041449%	1,912,552	4,066,512
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	1,107,722	0.130706%	6,031,072	12,823,402

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
30,111	45,323	-	374,067	419,390	2,202	8	324,452	326,662	45,522
215,833	324,868	-	2,681,235	3,006,103	15,784	61	2,325,606	2,341,451	326,295
4,165	6,269	-	51,737	58,006	305	1	44,875	45,181	6,296
9,913	14,921	-	123,152	138,073	725	3	106,817	107,545	14,987
51,288	77,198	-	637,139	714,337	3,751	14	552,631	556,396	77,537
200,946	302,460	-	2,496,294	2,798,754	14,695	57	2,165,195	2,179,947	303,788
11,692	17,599	-	145,247	162,846	855	3	125,982	126,840	17,676
1,857	2,795	-	23,068	25,863	136	1	20,009	20,146	2,807
130	195	-	1,610	1,805	9	-	1,396	1,405	196
1,343	2,022	-	16,685	18,707	98	-	14,472	14,570	2,031
6,304	9,488	-	78,311	87,799	461	2	67,924	68,387	9,530
6,702	10,087	-	83,252	93,339	490	2	72,210	72,702	10,131
154,463	232,495	-	1,918,856	2,151,351	11,296	44	1,664,346	1,675,686	233,517
77,129	116,093	-	958,147	1,074,240	5,640	22	831,062	836,724	116,602
381,159	573,714	-	4,735,036	5,308,750	27,874	108	4,106,998	4,134,980	576,234
531,361	799,795	-	6,600,953	7,400,748	38,858	150	5,725,427	5,764,435	803,308
73,479	110,599	-	912,810	1,023,409	5,373	21	791,738	797,132	111,085
15,012	22,595	-	186,486	209,081	1,098	4	161,751	162,853	22,695
1,070,148	1,610,769	-	13,294,168	14,904,937	78,259	302	11,530,878	11,609,439	1,617,843
177,104	266,574	-	2,200,117	2,466,691	12,951	50	1,908,301	1,921,302	267,745
5,970	8,987	-	74,170	83,157	437	2	64,332	64,771	9,026
16,368	24,637	-	203,333	227,970	1,197	5	176,364	177,566	24,745
195,195	293,804	-	2,424,852	2,718,656	14,274	55	2,103,228	2,117,557	295,094
2,092	3,149	-	25,992	29,141	153	1	22,545	22,699	3,163
4,507	6,784	-	55,987	62,771	330	1	48,561	48,892	6,813
717	1,079	-	8,904	9,983	52	-	7,723	7,775	1,084
2,102	3,165	-	26,119	29,284	154	1	22,654	22,809	3,179
460	692	-	5,710	6,402	34	-	4,952	4,986	695
785	1,182	-	9,757	10,939	57	-	8,463	8,520	1,187
78	118	-	974	1,092	6	-	845	851	119
347	522	-	4,306	4,828	25	-	3,735	3,760	524
1,760	2,649	-	21,862	24,511	129	-	18,963	19,092	2,661
4,995	7,518	-	62,050	69,568	365	1	53,820	54,186	7,551
199	300	-	2,476	2,776	15	-	2,148	2,163	301
340	512	-	4,227	4,739	25	-	3,667	3,692	514
1,152,322	1,734,456	-	14,314,997	16,049,453	84,268	325	12,416,308	12,500,901	1,742,074
191,871	288,801	-	2,383,562	2,672,363	14,031	54	2,067,415	2,081,500	290,069
224,168	337,415	-	2,784,786	3,122,201	16,393	63	2,415,422	2,431,878	338,896
147,925	222,654	-	1,837,630	2,060,284	10,818	42	1,593,893	1,604,753	223,632
23,211	34,936	-	288,341	323,277	1,697	7	250,096	251,800	35,090
15,628	23,523	-	194,143	217,666	1,143	4	168,393	169,540	23,626
28,306	42,606	-	351,642	394,248	2,070	8	305,002	307,080	42,793
808,459	1,216,879	-	10,043,273	11,260,152	59,122	228	8,711,170	8,770,520	1,222,223
152,563	229,635	-	1,895,251	2,124,886	11,157	43	1,643,872	1,655,072	230,644
4,259	6,410	-	52,906	59,316	311	1	45,889	46,201	6,438
24,432	36,775	-	303,513	340,288	1,787	7	263,256	265,050	36,936
5,708	8,591	-	70,905	79,496	417	2	61,500	61,919	8,629
1,435	2,160	-	17,827	19,987	105	-	15,463	15,568	2,169
2,670	4,019	-	33,172	37,191	195	1	28,772	28,968	4,037
684	1,030	-	8,501	9,531	50	-	7,373	7,423	1,034
1,198	1,803	-	14,885	16,688	88	-	12,910	12,998	1,811
18,126	27,284	-	225,180	252,464	1,326	5	195,313	196,644	27,403
666	1,002	-	8,268	9,270	49	-	7,171	7,220	1,006
1,163	1,751	-	14,448	16,199	85	-	12,532	12,617	1,758
431,726	649,826	-	5,363,217	6,013,043	31,572	122	4,651,859	4,683,553	652,681
107,498	161,804	-	1,335,422	1,497,226	7,861	30	1,158,297	1,166,188	162,515
338,987	510,237	-	4,211,140	4,721,377	24,790	96	3,652,590	3,677,476	512,478



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
66204	MITCHELL COUNTY AGRI EXT	13,317	0.001571%	72,504	154,160
66208	MITCHELL CO SOIL & WATER CONS DIST	3,916	0.000462%	21,322	45,335
66301	CITY OF OSAGE	84,622	0.009985%	460,731	979,618
66303	CITY OF RICEVILLE	21,218	0.002504%	115,524	245,630
66306	CITY OF STACYVILLE	6,949	0.000820%	37,833	80,442
66307	CITY OF SAINT ANSGAR	41,460	0.004892%	225,730	479,952
66309	CITY OF MITCHELL	628	0.000074%	3,417	7,264
66312	CITY OF ORCHARD	323	0.000038%	1,760	3,743
66313	CITY OF CARPENTER	736	0.000087%	4,009	8,524
66314	CITY OF MCINTIRE	312	0.000037%	1,696	3,606
66315	STACYVILLE PUBLIC LIBRARY	4,769	0.000563%	25,968	55,213
66553	OSAGE COMMUNITY SCHOOL DISTRICT	696,476	0.082181%	3,792,013	8,062,664
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	417,274	0.049236%	2,271,879	4,830,522
66701	OSAGE MUNICIPAL LIGHT AND POWER	70,902	0.008366%	386,029	820,784
66702	OSAGE MUNICIPAL GASWORKS	36,575	0.004316%	199,135	423,405
67201	MONONA COUNTY	318,036	0.037527%	1,731,570	3,681,704
67203	MONONA COUNTY AGRI EXTENSION DISTRI	12,840	0.001515%	69,911	148,645
67205	MONONA COUNTY ASSESSOR	24,260	0.002863%	132,087	280,846
67207	LITTLE SIOUX DRAINAGE DISTRICT	22,828	0.002694%	124,289	264,267
67301	CITY OF ONAWA	100,908	0.011907%	549,399	1,168,144
67302	CITY OF MAPLETON	54,961	0.006485%	299,242	636,254
67304	CITY OF WHITING	11,660	0.001376%	63,481	134,975
67305	CITY OF MOORHEAD	2,395	0.000283%	13,038	27,721
67306	CITY OF SOLDIER	4,949	0.000584%	26,948	57,297
67308	CITY OF CASTANA	3,207	0.000378%	17,459	37,122
67311	CITY OF RODNEY	396	0.000047%	2,159	4,590
67312	CITY OF BLENCOE	7,079	0.000835%	38,543	81,952
67313	LOW RENT HOUSING AGENCY OF ONAWA	14,308	0.001688%	77,899	165,631
67545	WHITING COMMUNITY SCHOOL DISTRICT	155,492	0.018347%	846,588	1,800,034
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	448,171	0.052882%	2,440,098	5,188,192
68201	MONROE COUNTY	265,920	0.031377%	1,447,818	3,078,384
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	7,622	0.000899%	41,499	88,235
68204	MONROE COUNTY HOSPITAL	1,125,345	0.132785%	6,127,018	13,027,405
68301	CITY OF ALBIA	52,888	0.006240%	287,951	612,247
68304	CITY OF LOVILIA	7,559	0.000892%	41,154	87,504
68305	CITY OF MELROSE	255	0.000030%	1,388	2,951
68307	ALBIA LOW RENT HOUSING AGENCY	18,835	0.002222%	102,551	218,046
68549	ALBIA COMMUNITY SCHOOL DISTRICT	760,958	0.089789%	4,143,091	8,809,134
68701	ALBIA MUNICIPAL WATERWORKS	19,950	0.002354%	108,621	230,952
69201	MONTGOMERY COUNTY	281,259	0.033187%	1,531,335	3,255,959
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	7,645	0.000902%	41,624	88,502
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	2,035,941	0.240231%	11,084,821	23,568,800
69301	CITY OF RED OAK	122,961	0.014509%	669,469	1,423,441
69303	CITY OF VILLISCA	28,789	0.003397%	156,746	333,277
69304	CITY OF STANTON	15,508	0.001830%	84,433	179,524
69308	CITY OF ELLIOTT	7,914	0.000934%	43,090	91,619
69311	CITY OF COBURG	189	0.000022%	1,028	2,186
69312	STANTON HOUSING COMMISSION	2,173	0.000256%	11,831	25,156
69313	CITY OF GRANT	786	0.000093%	4,282	9,104
69314	LOW RENT HOUSING AGENCY OF RED OAK	21,158	0.002497%	115,196	244,933
69315	VILLISCA LOW RENT HOUSING	4,165	0.000491%	22,679	48,220
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	226,039	0.026672%	1,230,686	2,616,713
69531	RED OAK COMMUNITY SCHOOL DISTRICT	681,252	0.080384%	3,709,123	7,886,421
69532	STANTON COMMUNITY SCHOOL DISTRICT	188,232	0.022210%	1,024,841	2,179,039
69701	VILLISCA MUNICIPAL POWER PLANT	24,603	0.002903%	133,952	284,812
70201	MUSCATINE COUNTY	643,120	0.075885%	3,501,513	7,444,996
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	22,100	0.002608%	120,325	255,837

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
4,075	6,134	-	50,625	56,759	298	1	43,911	44,210	6,161
1,198	1,804	-	14,888	16,692	88	-	12,913	13,001	1,812
25,896	38,978	-	321,701	360,679	1,894	7	279,032	280,933	39,150
6,493	9,773	-	80,664	90,437	475	2	69,965	70,442	9,816
2,126	3,201	-	26,417	29,618	156	1	22,913	23,070	3,215
12,688	19,097	-	157,614	176,711	928	4	136,708	137,640	19,181
192	289	-	2,386	2,675	14	-	2,069	2,083	290
99	149	-	1,229	1,378	7	-	1,066	1,073	150
225	339	-	2,799	3,138	16	-	2,428	2,444	341
95	143	-	1,184	1,327	7	-	1,027	1,034	144
1,460	2,197	-	18,132	20,329	107	-	15,727	15,834	2,207
213,136	320,809	-	2,647,738	2,968,547	15,586	60	2,296,552	2,312,198	322,218
127,695	192,204	-	1,586,319	1,778,523	9,338	36	1,375,915	1,385,289	193,048
21,697	32,659	-	269,541	302,200	1,587	6	233,790	235,383	32,802
11,193	16,847	-	139,044	155,891	819	3	120,602	121,424	16,921
97,326	146,493	-	1,209,053	1,355,546	7,117	27	1,048,688	1,055,832	147,137
3,929	5,915	-	48,814	54,729	287	1	42,340	42,628	5,941
7,424	11,175	-	92,228	103,403	543	2	79,996	80,541	11,224
6,986	10,515	-	86,784	97,299	511	2	75,273	75,786	10,561
30,880	46,480	-	383,612	430,092	2,258	9	332,732	334,999	46,684
16,819	25,316	-	208,943	234,259	1,230	5	181,229	182,464	25,427
3,568	5,371	-	44,325	49,696	261	1	38,446	38,708	5,394
733	1,103	-	9,103	10,206	54	-	7,896	7,950	1,108
1,515	2,280	-	18,816	21,096	111	-	16,320	16,431	2,290
981	1,477	-	12,191	13,668	72	-	10,574	10,646	1,484
121	183	-	1,507	1,690	9	-	1,307	1,316	183
2,166	3,261	-	26,913	30,174	158	1	23,343	23,502	3,275
4,378	6,590	-	54,392	60,982	320	1	47,178	47,499	6,619
47,584	71,622	-	591,122	662,744	3,480	13	512,718	516,211	71,937
137,150	206,436	-	1,703,776	1,910,212	10,030	39	1,477,793	1,487,862	207,342
81,377	122,487	-	1,010,926	1,133,413	5,951	23	876,840	882,814	123,025
2,332	3,511	-	28,976	32,487	171	1	25,133	25,305	3,526
344,379	518,354	-	4,278,134	4,796,488	25,184	97	3,710,698	3,735,979	520,631
16,185	24,361	-	201,059	225,420	1,184	5	174,391	175,580	24,468
2,313	3,482	-	28,736	32,218	169	1	24,924	25,094	3,497
78	117	-	969	1,086	6	-	840	846	118
5,764	8,676	-	71,605	80,281	422	2	62,108	62,532	8,714
232,869	350,511	-	2,892,875	3,243,386	17,030	66	2,509,175	2,526,271	352,051
6,105	9,189	-	75,843	85,032	446	2	65,784	66,232	9,230
86,071	129,553	-	1,069,240	1,198,793	6,294	24	927,420	933,738	130,122
2,340	3,521	-	29,063	32,584	171	1	25,209	25,381	3,537
623,041	937,791	-	7,739,874	8,677,665	45,562	176	6,713,286	6,759,024	941,910
37,629	56,638	-	467,451	524,089	2,752	11	405,450	408,213	56,887
8,810	13,261	-	109,446	122,707	644	2	94,930	95,576	13,319
4,746	7,143	-	58,955	66,098	347	1	51,135	51,483	7,175
2,422	3,645	-	30,087	33,732	177	1	26,097	26,275	3,661
58	87	-	718	805	4	-	623	627	87
665	1,001	-	8,261	9,262	49	-	7,165	7,214	1,005
241	362	-	2,990	3,352	18	-	2,593	2,611	364
6,475	9,746	-	80,435	90,181	473	2	69,766	70,241	9,789
1,275	1,919	-	15,835	17,754	93	-	13,735	13,828	1,927
69,173	104,118	-	859,315	963,433	5,059	20	745,339	750,418	104,575
208,477	313,797	-	2,589,861	2,903,658	15,246	59	2,246,351	2,261,656	315,175
57,603	86,703	-	715,586	802,289	4,212	16	620,673	624,901	87,084
7,529	11,333	-	93,531	104,864	551	2	81,125	81,678	11,382
196,808	296,233	-	2,444,899	2,741,132	14,392	56	2,120,616	2,135,064	297,534
6,763	10,180	-	84,016	94,196	495	2	72,872	73,369	10,224

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,463	0.000527%	24,300	51,668
70302	CITY OF WILTON	67,471	0.007961%	367,352	781,071
70303	CITY OF WEST LIBERTY	167,395	0.019752%	911,394	1,937,828
70304	CITY OF MUSCATINE	891,543	0.105198%	4,854,067	10,320,828
70307	CITY OF NICHOLS	1,999	0.000236%	10,886	23,145
70316	CITY OF ATALISSA	1,438	0.000170%	7,830	16,648
70317	CITY OF CONESVILLE	1,564	0.000185%	8,514	18,102
70318	CITY OF STOCKTON	2,384	0.000281%	12,978	27,595
70319	CITY OF FRUITLAND	9,657	0.001139%	52,578	111,793
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,444,358	0.406418%	18,753,046	39,873,155
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	913,306	0.107766%	4,972,559	10,572,768
70543	WILTON COMMUNITY SCHOOL DISTRICT	654,215	0.077194%	3,561,921	7,573,438
70703	MUSCATINE POWER AND WATER	79,421	0.009371%	432,415	919,411
70704	WILTON MUNICIPAL LIGHT & POWER	38,802	0.004578%	211,262	449,189
71201	O'BRIEN COUNTY	435,907	0.051435%	2,373,324	5,046,216
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	16,758	0.001977%	91,242	194,001
71301	CITY OF PRIMGHAR	39,789	0.004695%	216,633	460,610
71302	CITY OF SHELDON	152,673	0.018015%	831,236	1,767,393
71303	CITY OF HARTLEY	74,465	0.008787%	405,431	862,037
71306	CITY OF PAULLINA	31,859	0.003759%	173,461	368,817
71310	CITY OF SUTHERLAND	9,501	0.001121%	51,731	109,991
71312	CITY OF SANBORN	58,749	0.006932%	319,865	680,105
71317	CITY OF ARCHER	1,294	0.000153%	7,043	14,975
71319	CITY OF CALUMET	1,790	0.000211%	9,748	20,726
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	2,124	0.000251%	11,564	24,588
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	447,815	0.052840%	2,438,158	5,184,067
71534	SHELDON COMMUNITY SCHOOL DISTRICT	802,198	0.094656%	4,367,625	9,286,544
71535	NORTHWEST IOWA COMMUNITY COLLEGE	344,030	0.040594%	1,873,096	3,982,620
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	436,756	0.051535%	2,377,949	5,056,050
71701	SANBORN MUNICIPAL LIGHT PLANT	35,438	0.004181%	192,943	410,240
72201	OSCEOLA COUNTY	228,392	0.026949%	1,243,498	2,643,954
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	8,567	0.001011%	46,643	99,173
72206	OSCEOLA CO SOIL & WATER CONS DIST	1,152	0.000136%	6,270	13,332
72301	CITY OF SIBLEY	132,977	0.015691%	724,002	1,539,389
72302	CITY OF MELVIN	2,722	0.000321%	14,822	31,514
72304	CITY OF OCHEYEDAN	7,202	0.000850%	39,210	83,369
72306	CITY OF ASHTON	10,062	0.001187%	54,783	116,481
72308	CITY OF HARRIS	1,849	0.000218%	10,067	21,405
72310	MELVIN PUBLIC LIBRARY	617	0.000073%	3,361	7,146
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	283	0.000033%	1,542	3,278
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	552,163	0.065153%	3,006,291	6,392,045
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	4,560	0.000538%	24,830	52,793
73201	PAGE COUNTY	342,369	0.040398%	1,864,054	3,963,394
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	13,182	0.001555%	71,769	152,598
73301	CITY OF SHENANDOAH	169,634	0.020016%	923,584	1,963,746
73302	CITY OF CLARINDA	83,304	0.009829%	453,556	964,361
73303	CLARINDA REGIONAL HEALTH CENTER	2,025,773	0.239031%	11,029,459	23,451,088
73304	CITY OF COIN	6,423	0.000758%	34,971	74,356
73306	CITY OF BLANCHARD	94	0.000011%	514	1,093
73309	CITY OF ESSEX	16,938	0.001999%	92,223	196,086
73311	CITY OF COLLEGE SPRINGS	1,097	0.000129%	5,975	12,704
73312	CITY OF BRADDEVILLE	498	0.000059%	2,714	5,771
73316	CITY OF SHAMBAUGH	3,103	0.000366%	16,894	35,920
73319	CITY OF YORKTOWN	283	0.000033%	1,542	3,278
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,924	0.000345%	15,921	33,851
73323	CLARINDA LOW RENT HOUSING AGENCY	10,707	0.001263%	58,293	123,944
73324	SHENANDOAH LOW RENT HOUSING	10,454	0.001234%	56,918	121,021

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
1,366	2,056	-	16,967	19,023	100	-	14,717	14,817	2,065
20,648	31,078	-	256,500	287,578	1,510	6	222,479	223,995	31,215
51,226	77,105	-	636,373	713,478	3,746	14	551,967	555,727	77,444
272,831	410,661	-	3,389,308	3,799,969	19,952	77	2,939,762	2,959,791	412,464
612	921	-	7,601	8,522	45	-	6,593	6,638	925
440	662	-	5,467	6,129	32	-	4,742	4,774	665
479	720	-	5,945	6,665	35	-	5,156	5,191	723
729	1,098	-	9,062	10,160	53	-	7,860	7,913	1,103
2,955	4,448	-	36,712	41,160	216	1	31,843	32,060	4,468
1,054,047	1,586,533	-	13,094,142	14,680,675	77,081	297	11,357,383	11,434,761	1,593,501
279,491	420,685	-	3,472,043	3,892,728	20,439	79	3,011,524	3,032,042	422,533
200,204	301,343	-	2,487,079	2,788,422	14,641	56	2,157,202	2,171,899	302,667
24,305	36,583	-	301,930	338,513	1,777	7	261,883	263,667	36,744
11,874	17,873	-	147,512	165,385	868	3	127,946	128,817	17,952
133,397	200,786	-	1,657,152	1,857,938	9,755	38	1,437,353	1,447,146	201,668
5,128	7,719	-	63,709	71,428	375	1	55,259	55,635	7,753
12,176	18,327	-	151,262	169,589	890	3	131,199	132,092	18,408
46,721	70,324	-	580,403	650,727	3,417	13	503,420	506,850	70,633
22,788	34,300	-	283,089	317,389	1,666	6	245,541	247,213	34,451
9,750	14,675	-	121,118	135,793	713	3	105,053	105,769	14,740
2,908	4,377	-	36,121	40,498	213	1	31,330	31,544	4,396
17,979	27,061	-	223,343	250,404	1,315	5	193,719	195,039	27,180
396	596	-	4,918	5,514	29	-	4,266	4,295	598
548	825	-	6,806	7,631	40	-	5,904	5,944	828
650	978	-	8,075	9,053	48	-	7,004	7,052	983
137,041	206,271	-	1,702,421	1,908,692	10,022	39	1,476,618	1,486,679	207,177
245,490	369,507	-	3,049,654	3,419,161	17,952	69	2,645,159	2,663,180	371,130
105,281	158,466	-	1,307,872	1,466,338	7,699	30	1,134,401	1,142,130	159,162
133,657	201,178	-	1,660,381	1,861,559	9,774	38	1,440,154	1,449,966	202,061
10,845	16,323	-	134,721	151,044	793	3	116,852	117,648	16,395
69,893	105,202	-	868,261	973,463	5,111	20	753,098	758,229	105,664
2,622	3,946	-	32,568	36,514	192	1	28,248	28,441	3,963
352	530	-	4,378	4,908	26	-	3,798	3,824	533
40,694	61,252	-	505,528	566,780	2,976	11	438,476	441,463	61,521
833	1,254	-	10,349	11,603	61	-	8,977	9,038	1,259
2,204	3,317	-	27,378	30,695	161	1	23,747	23,909	3,332
3,079	4,635	-	38,252	42,887	225	1	33,178	33,404	4,655
566	852	-	7,029	7,881	41	-	6,097	6,138	855
189	284	-	2,347	2,631	14	-	2,035	2,049	286
87	130	-	1,077	1,207	6	-	934	940	131
168,974	254,336	-	2,099,115	2,353,451	12,357	48	1,820,696	1,833,101	255,453
1,396	2,101	-	17,337	19,438	102	-	15,038	15,140	2,110
104,772	157,701	-	1,301,559	1,459,260	7,662	30	1,128,925	1,136,617	158,394
4,034	6,072	-	50,112	56,184	295	1	43,466	43,762	6,098
51,912	78,136	-	644,884	723,020	3,796	15	559,349	563,160	78,480
25,493	38,371	-	316,691	355,062	1,864	7	274,686	276,557	38,540
619,929	933,107	-	7,701,219	8,634,326	45,335	175	6,679,757	6,725,267	937,205
1,966	2,959	-	24,418	27,377	144	1	21,179	21,324	2,972
29	43	-	359	402	2	-	311	313	44
5,184	7,802	-	64,394	72,196	379	1	55,853	56,233	7,836
336	505	-	4,172	4,677	25	-	3,618	3,643	508
153	230	-	1,895	2,125	11	-	1,644	1,655	231
950	1,429	-	11,796	13,225	69	-	10,231	10,300	1,436
87	130	-	1,077	1,207	6	-	934	940	131
895	1,347	-	11,117	12,464	65	-	9,642	9,707	1,353
3,276	4,932	-	40,703	45,635	240	1	35,304	35,545	4,953
3,199	4,815	-	39,743	44,558	234	1	34,471	34,706	4,837

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	799,754	0.094367%	4,354,317	9,258,247
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	118,005	0.013924%	642,484	1,366,065
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	710,396	0.083823%	3,867,800	8,223,805
73556	ESSEX COMMUNITY SCHOOL DISTRICT	173,151	0.020431%	942,731	2,004,456
73601	PAGE COUNTY LANDFILL ASSOCIATION	29,092	0.003433%	158,394	336,781
74201	PALO ALTO COUNTY	346,736	0.040913%	1,887,830	4,013,948
74203	PALO ALTO COUNTY EXTENSION OFFICE	11,856	0.001399%	64,550	137,248
74205	PALO ALTO COUNTY HEALTH SYSTEM	1,203,217	0.141974%	6,551,000	13,928,885
74207	PALO ALTO CO SOIL & WATER CONS DIST	4,671	0.000551%	25,432	54,074
74301	CITY OF EMMETSBURG	98,748	0.011652%	537,642	1,143,146
74302	CITY OF GRAETTINGER	23,225	0.002740%	126,451	268,863
74303	CITY OF WEST BEND	50,818	0.005996%	276,681	588,285
74305	CITY OF RUTHVEN	18,532	0.002187%	100,900	214,536
74306	CITY OF AYRSHIRE	664	0.000078%	3,614	7,685
74307	CITY OF CYLINDER	396	0.000047%	2,159	4,590
74308	CITY OF MALLARD	7,471	0.000882%	40,675	86,484
74311	CITY OF CURLEW	113	0.000013%	617	1,311
74312	CITY OF RODMAN	151	0.000018%	822	1,748
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	154,356	0.018213%	840,404	1,786,886
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	243,057	0.028680%	1,323,343	2,813,721
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	492,995	0.058171%	2,684,147	5,707,094
74602	UPPER DES MOINES OPPORTUNITY INC	634,494	0.074867%	3,454,545	7,345,133
74603	LOST ISLAND SANITARY DISTRICT	2,404	0.000284%	13,091	27,835
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	18,586	0.002193%	101,195	215,163
74702	EMMETSBURG MUNICIPAL UTILITIES	43,445	0.005126%	236,537	502,931
75201	PLYMOUTH COUNTY	514,045	0.060655%	2,798,756	5,950,778
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	10,207	0.001204%	55,573	118,160
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	2,662	0.000314%	14,491	30,811
75301	CITY OF AKRON	48,293	0.005698%	262,935	559,059
75302	CITY OF REMSEN	55,664	0.006568%	303,067	644,389
75303	CITY OF HINTON	29,991	0.003539%	163,286	347,182
75304	CITY OF KINGSLEY	26,910	0.003175%	146,514	311,521
75305	CITY OF LE MARS	297,586	0.035114%	1,620,229	3,444,969
75306	CITY OF MERRILL	13,756	0.001623%	74,896	159,246
75311	CITY OF WESTFIELD	2,258	0.000266%	12,293	26,138
75312	AKRON CARE CENTER, INC	198,033	0.023367%	1,078,204	2,292,502
75313	CITY OF BRUNSVILLE	189	0.000022%	1,028	2,186
75314	CITY OF CRAIG	340	0.000040%	1,850	3,934
75315	CITY OF OYENS	700	0.000083%	3,814	8,109
75316	FLOYD VALLEY HOSPITAL	1,785,882	0.210725%	9,723,359	20,674,028
75317	CITY OF STRUBLE	189	0.000022%	1,028	2,186
75550	HINTON COMMUNITY SCHOOL DISTRICT	550,458	0.064951%	2,997,005	6,372,301
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,685,748	0.198910%	9,178,171	19,514,836
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	488,706	0.057665%	2,660,792	5,657,437
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	336,871	0.039749%	1,834,116	3,899,738
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	267,030	0.031508%	1,453,862	3,091,235
75601	PLYMOUTH CO SOLID WASTE AGY	28,803	0.003399%	156,820	333,434
76201	POCAHONTAS COUNTY	337,071	0.039773%	1,835,204	3,902,054
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	12,494	0.001474%	68,023	144,632
76301	CITY OF FONDA	26,720	0.003153%	145,480	309,324
76302	CITY OF POCAHONTAS	76,811	0.009063%	418,204	889,195
76303	CITY OF ROLFE	18,138	0.002140%	98,755	209,976
76304	CITY OF GILMORE CITY	19,301	0.002277%	105,087	223,439
76305	CITY OF LAURENS	47,042	0.005551%	256,126	544,580
76306	CITY OF PALMER	2,972	0.000351%	16,184	34,410
76307	CITY OF HAVELOCK	2,141	0.000253%	11,657	24,784
76309	CITY OF PLOVER	1,301	0.000153%	7,083	15,059

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
244,742	368,381	-	3,040,361	3,408,742	17,898	69	2,637,099	2,655,066	369,999
36,112	54,355	-	448,609	502,964	2,641	10	389,107	391,758	54,594
217,396	327,221	-	2,700,656	3,027,877	15,898	61	2,342,451	2,358,410	328,658
52,988	79,756	-	658,253	738,009	3,875	15	570,945	574,835	80,107
8,903	13,400	-	110,597	123,997	651	3	95,928	96,582	13,459
106,109	159,713	-	1,318,160	1,477,873	7,760	30	1,143,324	1,151,114	160,414
3,628	5,461	-	45,072	50,533	265	1	39,094	39,360	5,485
368,210	554,223	-	4,574,175	5,128,398	26,927	104	3,967,473	3,994,504	556,658
1,429	2,152	-	17,758	19,910	105	-	15,402	15,507	2,161
30,219	45,485	-	375,403	420,888	2,210	9	325,611	327,830	45,685
7,107	10,698	-	88,293	98,991	520	2	76,582	77,104	10,745
15,551	23,408	-	193,190	216,598	1,137	4	167,566	168,707	23,510
5,671	8,536	-	70,452	78,988	415	2	61,108	61,525	8,574
203	306	-	2,524	2,830	15	-	2,189	2,204	307
121	183	-	1,507	1,690	9	-	1,307	1,316	183
2,286	3,441	-	28,401	31,842	167	1	24,634	24,802	3,456
35	52	-	431	483	3	-	374	377	52
46	70	-	574	644	3	-	498	501	70
47,236	71,099	-	586,804	657,903	3,454	13	508,973	512,440	71,412
74,381	111,957	-	924,012	1,035,969	5,439	21	801,454	806,914	112,448
150,867	227,082	-	1,874,181	2,101,263	11,033	43	1,625,596	1,636,672	228,080
194,169	292,259	-	2,412,104	2,704,363	14,199	55	2,092,172	2,106,426	293,543
736	1,108	-	9,141	10,249	54	-	7,929	7,983	1,112
5,688	8,561	-	70,658	79,219	416	2	61,286	61,704	8,599
13,295	20,011	-	165,160	185,171	972	4	143,254	144,230	20,099
157,309	236,778	-	1,954,205	2,190,983	11,504	44	1,695,007	1,706,555	237,818
3,124	4,702	-	38,803	43,505	228	1	33,656	33,885	4,722
814	1,226	-	10,118	11,344	60	-	8,776	8,836	1,231
14,779	22,245	-	183,592	205,837	1,081	4	159,241	160,326	22,342
17,034	25,640	-	211,614	237,254	1,246	5	183,546	184,797	25,753
9,178	13,814	-	114,013	127,827	671	3	98,891	99,565	13,875
8,235	12,395	-	102,302	114,697	602	2	88,733	89,337	12,450
91,068	137,074	-	1,131,310	1,268,384	6,660	26	981,257	987,943	137,676
4,210	6,336	-	52,296	58,632	308	1	45,359	45,668	6,364
691	1,040	-	8,584	9,624	51	-	7,445	7,496	1,045
60,602	91,218	-	752,846	844,064	4,432	17	652,991	657,440	91,618
58	87	-	718	805	4	-	623	627	87
104	157	-	1,292	1,449	8	-	1,121	1,129	157
214	323	-	2,663	2,986	16	-	2,310	2,326	324
546,518	822,609	-	6,789,246	7,611,855	39,966	154	5,888,745	5,928,865	826,222
58	87	-	718	805	4	-	623	627	87
168,452	253,551	-	2,092,631	2,346,182	12,319	48	1,815,072	1,827,439	254,664
515,875	776,486	-	6,408,573	7,185,059	37,725	145	5,558,563	5,596,433	779,896
149,554	225,107	-	1,857,874	2,082,981	10,937	42	1,611,452	1,622,431	226,095
103,090	155,169	-	1,280,654	1,435,823	7,539	29	1,110,793	1,118,361	155,850
81,717	122,999	-	1,015,146	1,138,145	5,976	23	880,501	886,500	123,539
8,814	13,267	-	109,498	122,765	645	2	94,975	95,622	13,325
103,151	155,261	-	1,281,415	1,436,676	7,543	29	1,111,452	1,119,024	155,943
3,823	5,755	-	47,496	53,251	280	1	41,197	41,478	5,780
8,177	12,308	-	101,580	113,888	598	2	88,107	88,707	12,362
23,506	35,381	-	292,007	327,388	1,719	7	253,276	255,002	35,536
5,551	8,355	-	68,955	77,310	406	2	59,809	60,217	8,392
5,907	8,891	-	73,376	82,267	432	2	63,644	64,078	8,930
14,396	21,669	-	178,837	200,506	1,053	4	155,117	156,174	21,764
910	1,369	-	11,300	12,669	67	-	9,801	9,868	1,375
655	986	-	8,139	9,125	48	-	7,060	7,108	990
398	599	-	4,945	5,544	29	-	4,289	4,318	602

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
76313	CITY OF VARINA	1,334	0.000157%	7,264	15,444
76315	POCAHONTAS COMMUNITY HOSPITAL	390,781	0.046110%	2,127,636	4,523,829
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	542,404	0.064001%	2,953,157	6,279,069
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	116,109	0.013700%	632,161	1,344,115
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	7,832	0.000924%	42,641	90,665
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	44,461	0.005246%	242,069	514,692
77002	STATE - DEPARTMENT ON AGING	364,019	0.042953%	1,981,929	4,214,023
77003	STATE - DEPT OF AGRICULTURE	2,256,626	0.266271%	12,286,354	26,123,527
77007	STATE - ATTORNEY GENERAL	2,253,852	0.265944%	12,271,254	26,091,420
77008	STATE - AUDITOR OF STATE	786,309	0.092781%	4,281,113	9,102,600
77009	STATE - BANKING/DEPT OF COMMERCE	818,944	0.096631%	4,458,799	9,480,400
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	380,805	0.044933%	2,073,321	4,408,343
77012	STATE - DEPT OF MANAGEMENT	230,572	0.027206%	1,255,364	2,669,183
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	43,981	0.005190%	239,459	509,142
77014	STATE - LEGISLATIVE-CITIZENS AIDE	131,393	0.015504%	715,378	1,521,052
77015	STATE - CIVIL RIGHTS COMMISSION	113,298	0.013369%	616,859	1,311,581
77016	STATE - DEPARTMENT OF COMMERCE	648,641	0.076536%	3,531,569	7,508,903
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	5,172,083	0.610281%	28,159,766	59,873,937
77019	STATE - JUDICIAL BRANCH	8,579,259	1.012311%	46,710,371	99,316,658
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	896,404	0.105771%	4,880,532	10,377,098
77022	STATE - DEPARTMENT FOR THE BLIND	425,070	0.050156%	2,314,322	4,920,763
77027	STATE - WORKFORCE DEVELOPMENT	4,405,686	0.519850%	23,987,064	51,001,843
77033	IOWA STATE FAIR BOARD	485,519	0.057289%	2,643,443	5,620,548
77034	STATE - LEGISLATIVE - HOUSE	701,876	0.082818%	3,821,413	8,125,175
77035	STATE - LEGISLATIVE - SENATE	620,175	0.073178%	3,376,585	7,179,371
77037	STATE - OFFICE OF GOVERNOR	241,642	0.028513%	1,315,637	2,797,336
77038	STATE - DEPT OF PUBLIC HEALTH	3,626,946	0.427962%	19,747,158	41,986,859
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	239,254	0.028231%	1,302,634	2,769,690
77040	STATE - IOWA FINANCE AUTHORITY	759,737	0.089645%	4,136,443	8,795,000
77043	STATE - DEPT OF COMMERCE/INSURANCE	824,578	0.097296%	4,489,471	9,545,615
77045	STATE - LAW ENFORCEMENT ACADEMY	196,381	0.023172%	1,069,207	2,273,373
77048	STATE - IOWA LEGISLATIVE SERVICES AGENCY	610,699	0.072059%	3,324,991	7,069,672
77052	STATE - DEPT OF CULTURAL AFFAIRS	346,335	0.040866%	1,885,645	4,009,301
77060	STATE - PAROLE BOARD	71,289	0.008412%	388,136	825,263
77062	STATE - PUBLIC DEFENSE	1,173,664	0.138487%	6,390,096	13,586,768
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	44,931	0.005302%	244,628	520,135
77065	STATE - DEPARTMENT OF EDUCATION	1,815,448	0.214214%	9,884,331	21,016,290
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	2,059,023	0.242955%	11,210,493	23,836,007
77069	DEPT OF ADMINISTRATIVE SERVICES	1,768,880	0.208719%	9,630,790	20,477,206
77070	STATE - SECRETARY OF STATE	210,956	0.024892%	1,148,566	2,442,107
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	15,175,609	1.790648%	82,624,660	175,678,432
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	214,521	0.025312%	1,167,976	2,483,377
77078	STATE - TREASURER OF STATE	179,713	0.021205%	978,459	2,080,423
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	3,002,184	0.354243%	16,345,600	34,754,387
77084	OFFICE OF PROFESSIONAL REGULATION	85,199	0.010053%	463,872	986,296
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	135,465	0.015984%	737,548	1,568,191
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	149,259	0.017612%	812,651	1,727,877
77096	STATE - IOWA PBS	670,691	0.079138%	3,651,622	7,764,162
77099	STATE - CONSUMER ADVOCATE	156,083	0.018417%	849,803	1,806,870
77101	STATE - DEPARTMENT OF CORRECTION	440,235	0.051946%	2,396,888	5,096,317
77105	STATE - LOTTERY	723,802	0.085405%	3,940,791	8,378,999
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,525,859	0.180044%	8,307,644	17,663,903
77111	STATE - DEPT OF INSPECTIONS & APPEALS	4,264,001	0.503131%	23,215,647	49,361,639
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	329,813	0.038916%	1,795,689	3,818,035
77120	STATE - GOVERNOR'S ALLIANCE ON SUBSTANCE ABU	31,288	0.003692%	170,351	362,203
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	650,834	0.076795%	3,543,511	7,534,294
77201	POLK COUNTY	7,324,928	0.864306%	39,881,076	84,796,054

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
408	615	-	5,072	5,687	30	-	4,399	4,429	617
119,587	180,001	-	1,485,602	1,665,603	8,745	34	1,288,558	1,297,337	180,791
165,987	249,841	-	2,062,014	2,311,855	12,138	47	1,788,516	1,800,701	250,938
35,532	53,482	-	441,400	494,882	2,598	10	382,855	385,463	53,717
2,397	3,608	-	29,774	33,382	175	1	25,825	26,001	3,623
13,606	20,479	-	169,022	189,501	995	4	146,604	147,603	20,569
111,398	167,674	-	1,383,864	1,551,538	8,146	31	1,200,313	1,208,490	168,410
690,575	1,039,442	-	8,578,834	9,618,276	50,501	195	7,440,969	7,491,665	1,044,007
689,727	1,038,165	-	8,568,290	9,606,455	50,439	195	7,431,823	7,482,457	1,042,724
240,627	362,188	-	2,989,248	3,351,436	17,597	68	2,592,765	2,610,430	363,779
250,614	377,220	-	3,113,315	3,490,535	18,327	71	2,700,376	2,718,774	378,877
116,535	175,406	-	1,447,678	1,623,084	8,522	33	1,255,663	1,264,218	176,176
70,560	106,205	-	876,546	982,751	5,160	20	760,284	765,464	106,672
13,459	20,259	-	167,200	187,459	984	4	145,023	146,011	20,347
40,209	60,522	-	499,506	560,028	2,940	11	433,253	436,204	60,788
34,672	52,187	-	430,716	482,903	2,536	10	373,588	376,134	52,416
198,498	298,775	-	2,465,886	2,764,661	14,516	56	2,138,820	2,153,392	300,088
1,582,767	2,382,354	-	19,662,297	22,044,651	115,746	447	17,054,362	17,170,555	2,392,817
2,625,435	3,951,760	-	32,615,087	36,566,847	191,996	741	28,289,140	28,481,877	3,969,117
274,319	412,900	-	3,407,786	3,820,686	20,061	77	2,955,790	2,975,928	414,713
130,080	195,795	-	1,615,954	1,811,749	9,513	37	1,401,620	1,411,170	196,655
1,348,233	2,029,338	-	16,748,747	18,778,085	98,595	380	14,527,254	14,626,229	2,038,251
148,579	223,639	-	1,845,760	2,069,399	10,865	42	1,600,945	1,611,852	224,621
214,789	323,297	-	2,668,266	2,991,563	15,707	61	2,314,357	2,330,125	324,717
189,787	285,664	-	2,357,669	2,643,333	13,879	54	2,044,957	2,058,890	286,918
73,948	111,305	-	918,631	1,029,936	5,408	21	796,787	802,216	111,793
1,109,922	1,670,636	-	13,788,272	15,458,908	81,168	313	11,959,445	12,040,926	1,677,974
73,217	110,205	-	909,552	1,019,757	5,354	21	788,912	794,287	110,689
232,496	349,949	-	2,888,233	3,238,182	17,002	66	2,505,149	2,522,217	351,486
252,338	379,815	-	3,134,732	3,514,547	18,453	71	2,718,952	2,737,476	381,483
60,097	90,456	-	746,564	837,020	4,395	17	647,543	651,955	90,854
186,887	281,299	-	2,321,644	2,602,943	13,667	53	2,013,710	2,027,430	282,534
105,986	159,528	-	1,316,634	1,476,162	7,751	30	1,142,000	1,149,781	160,229
21,816	32,837	-	271,012	303,849	1,595	6	235,066	236,667	32,981
359,166	540,611	-	4,461,826	5,002,437	26,265	101	3,870,026	3,896,392	542,985
13,750	20,696	-	170,810	191,506	1,006	4	148,154	149,164	20,787
555,565	836,228	-	6,901,643	7,737,871	40,628	157	5,986,234	6,027,019	839,900
630,105	948,423	-	7,827,624	8,776,047	46,079	178	6,789,396	6,835,653	952,588
541,315	814,778	-	6,724,611	7,539,389	39,586	153	5,832,683	5,872,422	818,356
64,557	97,170	-	801,976	899,146	4,721	18	695,605	700,344	97,597
4,644,058	6,990,158	-	57,691,907	64,682,066	339,618	1,313	50,039,862	50,380,794	7,020,858
65,648	98,812	-	815,528	914,340	4,801	19	707,360	712,180	99,246
54,996	82,779	-	683,200	765,979	4,022	16	592,583	596,621	83,143
918,732	1,382,860	-	11,413,165	12,796,025	67,186	259	9,899,364	9,966,809	1,388,933
26,073	39,244	-	323,894	363,138	1,907	7	280,934	282,848	39,417
41,455	62,398	-	514,986	577,384	3,032	12	446,680	449,724	62,672
45,676	68,751	-	567,426	636,177	3,340	13	492,165	495,518	69,053
205,246	308,932	-	2,549,711	2,858,643	15,009	58	2,211,527	2,226,594	310,289
47,765	71,894	-	593,367	665,261	3,493	13	514,665	518,171	72,210
134,721	202,780	-	1,673,605	1,876,385	9,852	38	1,451,624	1,461,514	203,671
221,499	333,396	-	2,751,621	3,085,017	16,198	62	2,386,656	2,402,916	334,860
466,945	702,838	-	5,800,736	6,503,574	34,147	132	5,031,348	5,065,627	705,925
1,304,875	1,964,075	-	16,210,112	18,174,187	95,424	368	14,060,062	14,155,854	1,972,701
100,930	151,918	-	1,253,823	1,405,741	7,381	28	1,087,521	1,094,930	152,585
9,575	14,412	-	118,946	133,358	700	3	103,169	103,872	14,475
199,169	299,786	-	2,474,224	2,774,010	14,565	56	2,146,052	2,160,673	301,102
2,241,583	3,373,993	-	27,846,594	31,220,587	163,925	633	24,153,124	24,317,682	3,388,811



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
77202	BROADLAWNS MEDICAL CENTER	9,303,370	1.097753%	50,652,841	107,699,227
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	44,546	0.005256%	242,534	515,681
77205	POLK COUNTY ASSESSOR	336,552	0.039711%	1,832,379	3,896,046
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	18,725	0.002209%	101,949	216,767
77301	CITY OF WEST DES MOINES	2,577,760	0.304163%	14,034,795	29,841,102
77303	CITY OF MITCHELLVILLE	52,183	0.006157%	284,112	604,084
77304	CITY OF DES MOINES	8,750,228	1.032485%	47,641,225	101,295,860
77305	CITY OF URBANDALE	1,069,338	0.126177%	5,822,083	12,379,046
77307	CITY OF ALTOONA	535,952	0.063240%	2,918,028	6,204,378
77308	CITY OF GRIMES	432,929	0.051084%	2,357,112	5,011,745
77309	CITY OF ANKENY	1,527,148	0.180196%	8,314,661	17,678,823
77310	CITY OF BONDURANT	169,326	0.019980%	921,906	1,960,177
77314	CITY OF WINDSOR HEIGHTS	69,349	0.008183%	377,577	802,812
77317	CITY OF ELKHART	30,912	0.003648%	168,304	357,852
77318	CITY OF RUNNELLS	7,337	0.000866%	39,949	84,940
77320	CITY OF CLIVE	701,270	0.082746%	3,818,113	8,118,158
77321	CITY OF PLEASANT HILL	254,884	0.030075%	1,387,736	2,950,636
77322	CITY OF POLK CITY	114,872	0.013554%	625,429	1,329,802
77330	CITY OF JOHNSTON	547,351	0.064585%	2,980,089	6,336,333
77331	CITY OF ALLEMAN	9,358	0.001104%	50,952	108,336
77338	JOHNSTON POLICE DEPARTMENT	375	0.000044%	2,044	4,346
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,870	0.001165%	53,736	114,255
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	5,089,748	0.600566%	27,711,486	58,920,793
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	1,091,450	0.128786%	5,942,474	12,635,025
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	7,042,458	0.830976%	38,343,149	81,526,078
77560	ANKENY COMMUNITY SCHOOL DISTRICT	8,742,415	1.031563%	47,598,682	101,205,404
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	1,541,243	0.181859%	8,391,407	17,842,001
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	24,610,481	2.903917%	133,993,473	284,899,964
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	1,781,433	0.210200%	9,699,135	20,622,522
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	3,269,923	0.385835%	17,803,323	37,853,832
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	5,367,674	0.633360%	29,224,674	62,138,169
77570	DES MOINES AREA COMMUNITY COLLEGE	4,358,947	0.514335%	23,732,588	50,460,770
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,803,333	0.212784%	9,818,369	20,876,040
77606	HEARTLAND AREA EDUCATION AGENCY	5,377,869	0.634562%	29,280,180	62,256,188
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	71,404	0.008425%	388,764	826,600
77609	HIRTA	130,750	0.015428%	711,878	1,513,611
77610	MUNICIPAL FIRE & POLICE RETIREMENT	99,255	0.011712%	540,401	1,149,014
77611	DES MOINES AREA MPO	92,619	0.010929%	504,270	1,072,189
77701	DES MOINES WATER WORKS	1,754,464	0.207018%	9,552,301	20,310,321
77704	WEST DES MOINES WATER WORKS	339,349	0.040042%	1,847,610	3,928,431
77706	METRO WASTE AUTHORITY	743,152	0.087688%	4,046,141	8,602,996
78001	IOWA SCHOOL FOR THE DEAF	389,370	0.045944%	2,119,954	4,507,494
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	369,804	0.043635%	2,013,421	4,280,982
78201	POTTAWATTAMIE COUNTY	1,889,087	0.222903%	10,285,265	21,868,764
78203	E POTTAWATTAMIE CO AGR EXT DIST	9,001	0.001062%	49,008	104,202
78204	WEST POTTAWATTAMIE CO EXT SERVICE	17,018	0.002008%	92,657	197,009
78205	POTTAWATTAMIE COUNTY ASSESSOR	98,447	0.011616%	536,003	1,139,662
78301	CITY OF COUNCIL BLUFFS	1,773,685	0.209286%	9,656,953	20,532,834
78302	CITY OF MCCLELLAND	264	0.000031%	1,439	3,060
78303	CITY OF MINDEN	15,279	0.001803%	83,188	176,877
78304	CITY OF WALNUT	23,576	0.002782%	128,360	272,922
78305	CITY OF CARSON	19,418	0.002291%	105,724	224,794
78307	CITY OF OAKLAND	50,207	0.005924%	273,354	581,211
78309	CITY OF NEOLA	23,030	0.002717%	125,387	266,601
78310	CITY OF UNDERWOOD	19,143	0.002259%	104,224	221,604
78311	CITY OF AVOCA	40,920	0.004828%	222,791	473,704
78313	CITY OF CARTER LAKE	75,671	0.008929%	411,998	876,000

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,847,028	4,285,300	-	35,367,880	39,653,181	208,202	804	30,676,812	30,885,819	4,304,120
13,632	20,519	-	169,347	189,866	997	4	146,885	147,886	20,609
102,992	155,022	-	1,279,442	1,434,464	7,532	29	1,109,741	1,117,302	155,703
5,730	8,625	-	71,185	79,810	419	2	61,743	62,164	8,663
788,849	1,187,363	-	9,799,667	10,987,030	57,688	222	8,499,875	8,557,785	1,192,578
15,969	24,036	-	198,378	222,414	1,168	5	172,066	173,239	24,142
2,677,755	4,030,513	-	33,265,047	37,295,561	195,822	756	28,852,891	29,049,469	4,048,214
327,240	492,556	-	4,065,216	4,557,772	23,931	92	3,526,021	3,550,044	494,719
164,013	246,869	-	2,037,486	2,284,355	11,994	46	1,767,242	1,779,282	247,953
132,485	199,415	-	1,645,832	1,845,247	9,689	37	1,427,535	1,437,261	200,291
467,340	703,432	-	5,805,636	6,509,068	34,176	132	5,035,597	5,069,905	706,521
51,817	77,994	-	643,712	721,706	3,789	15	558,332	562,136	78,337
21,222	31,944	-	263,640	295,584	1,552	6	228,671	230,229	32,084
9,460	14,239	-	117,517	131,756	692	3	101,930	102,625	14,301
2,245	3,380	-	27,894	31,274	164	1	24,194	24,359	3,395
214,603	323,017	-	2,665,962	2,988,979	15,694	61	2,312,359	2,328,114	324,436
78,000	117,404	-	968,974	1,086,378	5,704	22	840,453	846,179	117,920
35,153	52,912	-	436,700	489,612	2,571	10	378,778	381,359	53,145
167,501	252,120	-	2,080,820	2,332,940	12,249	47	1,804,827	1,817,123	253,227
2,864	4,311	-	35,577	39,888	209	1	30,858	31,068	4,330
115	173	-	1,427	1,600	8	-	1,238	1,246	174
3,020	4,546	-	37,521	42,067	221	1	32,544	32,766	4,566
1,557,571	2,344,429	-	19,349,290	21,693,719	113,904	440	16,782,871	16,897,215	2,354,726
334,007	502,741	-	4,149,278	4,652,019	24,426	94	3,598,933	3,623,453	504,949
2,155,141	3,243,882	-	26,772,751	30,016,633	157,604	608	23,221,711	23,379,923	3,258,129
2,675,364	4,026,914	-	33,235,342	37,262,257	195,647	756	28,827,126	29,023,529	4,044,599
471,653	709,924	-	5,859,223	6,569,147	34,492	133	5,082,077	5,116,702	713,042
7,531,325	11,336,032	-	93,559,704	104,895,731	550,763	2,129	81,150,282	81,703,170	11,385,812
545,156	820,560	-	6,772,332	7,592,892	39,867	154	5,874,074	5,914,095	824,164
1,000,666	1,506,185	-	12,431,007	13,937,192	73,178	282	10,782,203	10,855,663	1,512,800
1,642,622	2,472,447	-	20,405,860	22,878,307	120,123	464	17,699,301	17,819,888	2,483,306
1,333,930	2,007,809	-	16,571,061	18,578,870	97,549	376	14,373,136	14,471,061	2,016,627
551,858	830,647	-	6,855,586	7,686,233	40,357	156	5,946,286	5,986,799	834,295
1,645,742	2,477,143	-	20,444,616	22,921,759	120,352	465	17,732,917	17,853,734	2,488,022
21,851	32,890	-	271,451	304,341	1,598	6	235,447	237,051	33,034
40,012	60,226	-	497,062	557,288	2,926	11	431,134	434,071	60,490
30,374	45,719	-	377,330	423,049	2,221	9	327,283	329,513	45,919
28,343	42,662	-	352,102	394,764	2,073	8	305,400	307,481	42,849
536,903	808,138	-	6,669,807	7,477,945	39,263	151	5,785,148	5,824,562	811,687
103,848	156,310	-	1,290,077	1,446,387	7,594	29	1,118,966	1,126,589	156,997
227,420	342,309	-	2,825,180	3,167,489	16,631	64	2,450,459	2,467,154	343,812
119,156	179,351	-	1,480,238	1,659,589	8,714	34	1,283,905	1,292,653	180,139
113,168	170,338	-	1,405,853	1,576,191	8,276	32	1,219,386	1,227,694	171,086
578,101	870,147	-	7,181,591	8,051,738	42,276	163	6,229,051	6,271,490	873,969
2,755	4,146	-	34,220	38,366	201	1	29,681	29,883	4,164
5,208	7,839	-	64,697	72,536	381	1	56,116	56,498	7,873
30,127	45,347	-	374,259	419,606	2,203	8	324,619	326,830	45,546
542,785	816,991	-	6,742,878	7,559,869	39,693	153	5,848,528	5,888,374	820,579
81	122	-	1,005	1,127	6	-	872	878	122
4,676	7,038	-	58,085	65,123	342	1	50,381	50,724	7,069
7,215	10,859	-	89,626	100,485	528	2	77,739	78,269	10,907
5,942	8,944	-	73,821	82,765	435	2	64,030	64,467	8,984
15,364	23,126	-	190,867	213,993	1,124	4	165,551	166,679	23,228
7,048	10,608	-	87,551	98,159	515	2	75,938	76,455	10,655
5,858	8,818	-	72,774	81,592	428	2	63,121	63,551	8,856
12,522	18,848	-	155,562	174,410	916	4	134,929	135,849	18,931
23,157	34,856	-	287,674	322,530	1,693	7	249,518	251,218	35,009

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
78314	CITY OF MACEDONIA	4,791	0.000565%	26,086	55,464
78317	CITY OF HANCOCK	2,164	0.000255%	11,783	25,054
78318	CITY OF TREYNOR	25,374	0.002994%	138,152	293,743
78322	CITY OF CRESCENT	10,758	0.001269%	58,573	124,540
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	6,893,574	0.813408%	37,532,541	79,802,545
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	547,618	0.064616%	2,981,545	6,339,430
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	514,418	0.060699%	2,800,787	5,955,097
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	504,580	0.059538%	2,747,220	5,841,201
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	2,110,934	0.249080%	11,493,128	24,436,952
78560	IOWA WESTERN COMMUNITY COLLEGE	1,224,723	0.144511%	6,668,087	14,177,839
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	521,351	0.061517%	2,838,531	6,035,350
78701	COUNCIL BLUFFS WATER WORKS	286,996	0.033864%	1,562,569	3,322,370
79201	POWESHIEK COUNTY	295,669	0.034887%	1,609,790	3,422,771
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	15,407	0.001818%	83,884	178,356
79204	POWESHIEK CO ASSESSOR	29,504	0.003481%	160,636	341,549
79206	POWESHIEK WATER ASSOCIATION	178,041	0.021008%	969,358	2,061,071
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	1,290	0.000152%	7,022	14,931
79301	CITY OF GRINNELL	249,844	0.029480%	1,360,291	2,892,281
79302	CITY OF DEEP RIVER	4,233	0.000499%	23,046	49,001
79303	CITY OF BROOKLYN	27,445	0.003238%	149,426	317,712
79304	CITY OF MONTEZUMA	48,465	0.005719%	263,869	561,043
79308	CITY OF MALCOM	7,173	0.000846%	39,054	83,037
79311	CITY OF SEARSBORO	1,133	0.000134%	6,168	13,114
79312	CITY OF GUERNSEY	544	0.000064%	2,960	6,295
79313	CITY OF HARTWICK	420	0.000050%	2,287	4,863
79314	GRINNELL LOW RENT HOUSING AUTHORITY	5,688	0.000671%	30,969	65,847
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	347,821	0.041041%	1,893,737	4,026,507
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,177,119	0.138894%	6,408,904	13,626,758
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	391,510	0.046196%	2,131,604	4,532,266
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	31,200	0.003681%	169,870	361,182
79702	BROOKLYN MUNICIPAL UTILITIES	27,184	0.003208%	148,003	314,688
80201	RINGGOLD COUNTY	248,611	0.029335%	1,353,577	2,878,007
80203	RINGGOLD COUNTY HOSPITAL	895,112	0.105619%	4,873,498	10,362,143
80204	RINGGOLD COUNTY EXTENSION	6,544	0.000772%	35,628	75,753
80207	SUN VALLEY SANITARY DISTRICT	13,659	0.001612%	74,367	158,122
80301	CITY OF DIAGONAL	7,030	0.000829%	38,274	81,380
80303	CITY OF MOUNT AYR	43,158	0.005092%	234,974	499,608
80307	CITY OF KELLERTON	2,507	0.000296%	13,651	29,026
80308	CITY OF TINGLEY	784	0.000092%	4,268	9,074
80309	CITY OF BENTON	52	0.000006%	283	601
80310	CITY OF REDDING	113	0.000013%	617	1,311
80315	LOW RENT HOUSING AGENCY OF MT AYR	6,235	0.000736%	33,945	72,175
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	471,750	0.055664%	2,568,475	5,461,151
80553	DIAGONAL COMM SCH DIST	120,813	0.014255%	657,773	1,398,573
81201	SAC COUNTY	357,576	0.042192%	1,946,845	4,139,427
81203	SAC CO AGRI EXT DIST	5,289	0.000624%	28,796	61,226
81204	SAC COUNTY ASSESSOR	18,237	0.002152%	99,291	211,115
81301	CITY OF ODEBOLT	17,129	0.002021%	93,261	198,295
81303	CITY OF SCHALLER	13,297	0.001569%	72,398	153,934
81304	CITY OF AUBURN	11,507	0.001358%	62,651	133,209
81305	CITY OF LAKE VIEW	54,021	0.006374%	294,119	625,362
81306	CITY OF SAC CITY	103,835	0.012252%	565,335	1,202,028
81307	CITY OF EARLY	13,197	0.001557%	71,853	152,775
81309	CITY OF LYTTON	10,541	0.001244%	57,392	122,028
81311	CITY OF WALL LAKE	33,777	0.003985%	183,899	391,009
81316	CITY OF NEMAHA	283	0.000033%	1,542	3,278
81548	SCHALLER-CRESTLAND COMM SCH DIST	259,149	0.030578%	1,410,955	3,000,005

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,466	2,207	-	18,214	20,421	107	-	15,798	15,905	2,217
662	997	-	8,228	9,225	48	-	7,136	7,184	1,001
7,765	11,688	-	96,464	108,152	568	2	83,669	84,239	11,739
3,292	4,955	-	40,898	45,853	241	1	35,474	35,716	4,977
2,109,580	3,175,303	-	26,206,751	29,382,054	154,272	595	22,730,783	22,885,650	3,189,250
167,583	252,243	-	2,081,837	2,334,080	12,255	47	1,805,709	1,818,011	253,351
157,423	236,950	-	1,955,624	2,192,574	11,512	44	1,696,237	1,707,793	237,991
154,412	232,418	-	1,918,221	2,150,639	11,292	44	1,663,795	1,675,131	233,439
645,991	972,334	-	8,024,971	8,997,305	47,241	182	6,960,568	7,007,991	976,605
374,791	564,129	-	4,655,930	5,220,059	27,408	106	4,038,385	4,065,899	566,607
159,544	240,144	-	1,981,978	2,222,122	11,667	45	1,719,096	1,730,808	241,198
87,827	132,195	-	1,091,050	1,223,245	6,423	25	946,337	952,785	132,776
90,481	136,190	-	1,124,021	1,260,211	6,617	26	974,935	981,578	136,789
4,715	7,097	-	58,571	65,668	345	1	50,802	51,148	7,128
9,029	13,590	-	112,163	125,753	660	3	97,286	97,949	13,650
54,484	82,009	-	676,845	758,854	3,984	15	587,071	591,070	82,369
395	594	-	4,903	5,497	29	-	4,253	4,282	597
76,457	115,082	-	949,810	1,064,892	5,591	22	823,831	829,444	115,588
1,295	1,950	-	16,092	18,042	95	-	13,957	14,052	1,958
8,399	12,642	-	104,335	116,977	614	2	90,496	91,112	12,697
14,831	22,324	-	184,244	206,568	1,085	4	159,806	160,895	22,422
2,195	3,304	-	27,269	30,573	161	1	23,652	23,814	3,319
347	522	-	4,306	4,828	25	-	3,735	3,760	524
166	250	-	2,067	2,317	12	-	1,793	1,805	252
129	193	-	1,597	1,790	9	-	1,385	1,394	194
1,741	2,620	-	21,624	24,244	127	-	18,756	18,883	2,632
106,441	160,213	-	1,322,285	1,482,498	7,784	30	1,146,902	1,154,716	160,916
360,223	542,202	-	4,474,958	5,017,160	26,343	102	3,881,416	3,907,861	544,583
119,810	180,337	-	1,488,373	1,668,710	8,762	34	1,290,961	1,299,757	181,129
9,548	14,371	-	118,610	132,981	698	3	102,878	103,579	14,434
8,319	12,521	-	103,342	115,863	608	2	89,635	90,245	12,576
76,080	114,514	-	945,123	1,059,637	5,564	21	819,765	825,350	115,017
273,923	412,304	-	3,402,875	3,815,179	20,032	77	2,951,530	2,971,639	414,115
2,003	3,014	-	24,877	27,891	146	1	21,577	21,724	3,027
4,180	6,292	-	51,926	58,218	306	1	45,039	45,346	6,319
2,151	3,238	-	26,725	29,963	157	1	23,180	23,338	3,252
13,207	19,879	-	164,069	183,948	966	4	142,307	143,277	19,966
767	1,155	-	9,532	10,687	56	-	8,268	8,324	1,160
240	361	-	2,980	3,341	18	-	2,585	2,603	363
16	24	-	197	221	1	-	171	172	24
35	52	-	431	483	3	-	374	377	52
1,908	2,872	-	23,702	26,574	140	1	20,558	20,699	2,884
144,365	217,296	-	1,793,414	2,010,710	10,557	41	1,555,542	1,566,140	218,251
36,971	55,649	-	459,284	514,933	2,704	10	398,366	401,080	55,893
109,426	164,706	-	1,359,367	1,524,073	8,002	31	1,179,065	1,187,098	165,429
1,619	2,436	-	20,106	22,542	118	-	17,440	17,558	2,447
5,581	8,400	-	69,329	77,729	408	2	60,134	60,544	8,437
5,242	7,890	-	65,119	73,009	383	1	56,482	56,866	7,925
4,069	6,125	-	50,551	56,676	298	1	43,846	44,145	6,152
3,521	5,300	-	43,745	49,045	258	1	37,943	38,202	5,324
16,531	24,883	-	205,366	230,249	1,209	5	178,127	179,341	24,992
31,776	47,828	-	394,740	442,568	2,324	9	342,383	344,716	48,038
4,039	6,079	-	50,171	56,250	295	1	43,516	43,812	6,106
3,226	4,855	-	40,073	44,928	236	1	34,758	34,995	4,877
10,336	15,558	-	128,405	143,963	756	3	111,374	112,133	15,626
87	130	-	1,077	1,207	6	-	934	940	131
79,305	119,369	-	985,186	1,104,555	5,800	22	854,515	860,337	119,893

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
81601	SAC COUNTY SOLID WASTE AGENCY	11,917	0.001406%	64,885	137,959
82201	SCOTT COUNTY	2,486,865	0.293438%	13,539,910	28,788,866
82205	SCOTT CO AGR EXT DIST	41,746	0.004926%	227,291	483,272
82211	WASTE COMMISSION OF SCOTT COUNTY	410,291	0.048412%	2,233,859	4,749,682
82301	CITY OF DAVENPORT	3,492,758	0.412129%	19,016,564	40,433,453
82303	CITY OF ELDRIDGE	165,422	0.019519%	900,651	1,914,986
82304	CITY OF WALCOTT	41,006	0.004839%	223,261	474,702
82305	CITY OF BUFFALO	38,711	0.004568%	210,764	448,131
82308	CITY OF BETTENDORF	1,408,293	0.166172%	7,667,550	16,302,920
82309	CITY OF PRINCETON	23,676	0.002794%	128,905	274,080
82311	CITY OF LE CLAIRE	78,000	0.009204%	424,674	902,952
82312	CITY OF LONG GROVE	20,899	0.002466%	113,788	241,939
82316	CITY OF BLUE GRASS	27,700	0.003268%	150,814	320,665
82317	CITY OF DIXON	1,643	0.000194%	8,946	19,020
82319	CITY OF RIVERDALE	13,328	0.001573%	72,566	154,292
82320	CITY OF DONAHUE	1,460	0.000172%	7,948	16,900
82321	CITY OF MAYSVILLE	737	0.000087%	4,014	8,534
82322	CITY OF NEW LIBERTY	1,144	0.000135%	6,229	13,245
82324	CITY OF MCCAUSLAND	6,435	0.000759%	35,035	74,492
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	10,763,820	1.270079%	58,604,363	124,605,934
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	3,268,554	0.385674%	17,795,872	37,837,988
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	2,331,586	0.275116%	12,694,483	26,991,299
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	3,627,536	0.428032%	19,750,370	41,993,687
82553	EASTERN IOWA COMMUNITY COLLEGE	1,461,628	0.172465%	7,957,936	16,920,346
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	719,443	0.084891%	3,917,056	8,328,534
82604	AEA 9 - MISSISSIPPI BEND	2,169,806	0.256027%	11,813,661	25,118,476
82605	PARK VIEW WATER & SANITARY DISTRICT	24,452	0.002885%	133,130	283,065
82606	QUAD CITY GARAGE POLICY GROUP	70,948	0.008372%	386,283	821,323
83201	SHELBY COUNTY	341,861	0.040338%	1,861,284	3,957,504
83203	SHELBY COUNTY AG	8,296	0.000979%	45,168	96,037
83204	MYRTUE MEDICAL CENTER	1,889,731	0.222979%	10,288,771	21,876,219
83301	CITY OF HARLAN	125,343	0.014790%	682,441	1,451,022
83304	CITY OF SHELBY	22,348	0.002637%	121,677	258,713
83305	CITY OF ELK HORN	18,162	0.002143%	98,883	210,248
83306	CITY OF DEFIANCE	4,650	0.000549%	25,317	53,829
83307	CITY OF PANAMA	4,472	0.000528%	24,346	51,766
83308	CITY OF EARLING	8,266	0.000975%	45,003	95,686
83309	CITY OF IRWIN	6,997	0.000826%	38,097	81,003
83310	CITY OF PORTSMOUTH	2,778	0.000328%	15,125	32,159
83313	CITY OF KIRKMAN	227	0.000027%	1,234	2,623
83314	CITY OF WESTPHALIA	132	0.000016%	717	1,524
83315	CITY OF TENNANT	354	0.000042%	1,927	4,098
83531	HARLAN COMM SCH DIST	1,067,536	0.125964%	5,812,276	12,358,194
83701	HARLAN MUNICIPAL UTILITIES	186,753	0.022036%	1,016,788	2,161,918
84201	SIOUX COUNTY	571,188	0.067397%	3,109,871	6,612,278
84203	SIOUX COUNTY AGRI	13,283	0.001567%	72,322	153,773
84206	ROCK VALLEY RURAL WATER DIST	24,153	0.002850%	131,504	279,607
84301	CITY OF HAWARDEN	115,977	0.013685%	631,446	1,342,594
84302	CITY OF BOYDEN	21,611	0.002550%	117,665	250,181
84303	CITY OF ROCK VALLEY	114,355	0.013493%	622,614	1,323,816
84304	CITY OF SIOUX CENTER	361,715	0.042681%	1,969,384	4,187,349
84305	CITY OF MAURICE	6,951	0.000820%	37,843	80,462
84307	CITY OF ORANGE CITY	212,841	0.025114%	1,158,829	2,463,929
84308	CITY OF IRETON	11,923	0.001407%	64,916	138,025
84309	HAWARDEN REGIONAL HEALTHCARE	560,139	0.066094%	3,049,717	6,484,377
84311	CITY OF GRANVILLE	9,671	0.001141%	52,653	111,953
84312	CITY OF ALTON	52,334	0.006175%	284,936	605,837

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,647	5,489	-	45,305	50,794	267	1	39,296	39,564	5,513
761,033	1,145,495	-	9,454,118	10,599,613	55,654	215	8,200,158	8,256,027	1,150,526
12,775	19,229	-	158,704	177,933	934	4	137,654	138,592	19,314
125,558	188,987	-	1,559,771	1,748,758	9,182	35	1,352,889	1,362,106	189,818
1,068,858	1,608,827	-	13,278,141	14,886,968	78,165	301	11,516,977	11,595,443	1,615,893
50,623	76,196	-	628,872	705,068	3,702	14	545,460	549,176	76,531
12,549	18,888	-	155,890	174,778	918	4	135,213	136,135	18,971
11,846	17,831	-	147,164	164,995	866	3	127,645	128,514	17,909
430,968	648,685	-	5,353,796	6,002,481	31,516	122	4,643,688	4,675,326	651,534
7,245	10,906	-	90,007	100,913	530	2	78,068	78,600	10,953
23,870	35,928	-	296,525	332,453	1,746	7	257,195	258,948	36,086
6,396	9,627	-	79,452	89,079	468	2	68,913	69,383	9,669
8,477	12,759	-	105,305	118,064	620	2	91,338	91,960	12,815
503	757	-	6,246	7,003	37	-	5,418	5,455	760
4,079	6,139	-	50,669	56,808	298	1	43,948	44,247	6,166
447	672	-	5,550	6,222	33	-	4,814	4,847	675
226	340	-	2,803	3,143	16	-	2,431	2,447	341
350	527	-	4,350	4,877	26	-	3,773	3,799	529
1,969	2,964	-	24,463	27,427	144	1	21,218	21,363	2,977
3,293,957	4,958,009	-	40,919,957	45,877,967	240,885	930	35,492,482	35,734,298	4,979,784
1,000,247	1,505,555	-	12,425,804	13,931,359	73,147	282	10,777,690	10,851,119	1,512,167
713,515	1,073,970	-	8,863,806	9,937,776	52,179	201	7,688,143	7,740,523	1,078,687
1,110,103	1,670,908	-	13,790,514	15,461,422	81,181	313	11,961,390	12,042,884	1,678,247
447,289	673,252	-	5,556,556	6,229,808	32,710	126	4,819,554	4,852,390	676,209
220,165	331,388	-	2,735,048	3,066,436	16,100	62	2,372,281	2,388,443	332,844
664,007	999,452	-	8,248,780	9,248,232	48,558	187	7,154,692	7,203,437	1,003,841
7,483	11,263	-	92,957	104,220	547	2	80,628	81,177	11,312
21,712	32,680	-	269,718	302,398	1,588	6	233,944	235,538	32,824
104,617	157,467	-	1,299,624	1,457,091	7,651	30	1,127,247	1,134,928	158,159
2,539	3,821	-	31,538	35,359	186	1	27,355	27,542	3,838
578,298	870,444	-	7,184,039	8,054,483	42,290	163	6,231,175	6,273,628	874,267
38,358	57,735	-	476,508	534,243	2,805	11	413,306	416,122	57,989
6,839	10,294	-	84,960	95,254	500	2	73,691	74,193	10,339
5,558	8,366	-	69,044	77,410	406	2	59,887	60,295	8,402
1,423	2,142	-	17,677	19,819	104	-	15,333	15,437	2,151
1,368	2,060	-	17,000	19,060	100	-	14,745	14,845	2,069
2,529	3,807	-	31,423	35,230	185	1	27,255	27,441	3,824
2,141	3,223	-	26,601	29,824	157	1	23,073	23,231	3,237
850	1,280	-	10,561	11,841	62	-	9,160	9,222	1,285
69	104	-	861	965	5	-	747	752	105
40	61	-	501	562	3	-	434	437	61
108	163	-	1,346	1,509	8	-	1,167	1,175	164
326,689	491,726	-	4,058,368	4,550,094	23,890	92	3,520,081	3,544,063	493,886
57,150	86,022	-	709,963	795,985	4,179	16	615,796	619,991	86,399
174,796	263,099	-	2,171,439	2,434,538	12,783	49	1,883,427	1,896,259	264,255
4,065	6,119	-	50,498	56,617	297	1	43,800	44,098	6,145
7,391	11,125	-	91,822	102,947	541	2	79,643	80,186	11,174
35,491	53,421	-	440,901	494,322	2,595	10	382,422	385,027	53,656
6,614	9,955	-	82,158	92,113	484	2	71,261	71,747	9,998
34,995	52,674	-	434,734	487,408	2,559	10	377,073	379,642	52,905
110,693	166,613	-	1,375,104	1,541,717	8,095	31	1,192,715	1,200,841	167,344
2,127	3,202	-	26,423	29,625	156	1	22,919	23,076	3,216
65,134	98,039	-	809,142	907,181	4,763	18	701,820	706,601	98,469
3,649	5,492	-	45,327	50,819	267	1	39,315	39,583	5,516
171,414	258,010	-	2,129,437	2,387,447	12,535	48	1,846,996	1,859,579	259,143
2,959	4,455	-	36,765	41,220	216	1	31,888	32,105	4,474
16,015	24,106	-	198,954	223,060	1,171	5	172,565	173,741	24,212

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
84314	CITY OF HOSPERS	18,937	0.002234%	103,103	219,219
84317	CITY OF HULL	52,305	0.006172%	284,777	605,500
84318	CITY OF CHATSWORTH	142	0.000017%	771	1,639
84319	CITY OF MATLOCK	329	0.000039%	1,790	3,806
84320	ORANGE CITY AREA HEALTH SYSTEM	2,589,355	0.305531%	14,097,924	29,975,328
84544	SIOUX CENTER COMM SCH DIST	1,157,526	0.136582%	6,302,229	13,399,943
84545	BOYDEN HULL COMM SCH DIST	459,800	0.054254%	2,503,411	5,322,809
84546	ROCK VALLEY COMM SCH DIST	668,437	0.078872%	3,639,350	7,738,068
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	613,072	0.072340%	3,337,913	7,097,147
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	1,126,195	0.132886%	6,131,645	13,037,244
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	51,195	0.006041%	278,734	592,651
85001	IOWA STATE UNIV OF SCIENCE & TECH	10,004,874	1.180527%	54,472,228	115,820,094
85002	DEPT OF TRANSPORTATION	17,424,140	2.055964%	94,866,942	201,708,251
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	905,753	0.106874%	4,931,436	10,485,332
85201	STORY COUNTY	1,281,961	0.151265%	6,979,727	14,840,455
85203	STORY CO AGR EXT DIST	18,626	0.002198%	101,411	215,623
85204	STORY CO MEDICAL CENTER	1,396,762	0.164811%	7,604,767	16,169,430
85210	STORY COUNTY SOIL & WATER CONS DIST	482	0.000057%	2,623	5,577
85301	CITY OF HUXLEY	103,316	0.012191%	562,512	1,196,026
85302	CITY OF MAXWELL	16,493	0.001946%	89,796	190,926
85303	CITY OF AMES	3,042,852	0.359042%	16,567,020	35,225,176
85305	CITY OF STORY CITY	92,029	0.010859%	501,057	1,065,360
85308	CITY OF KELLEY	1,446	0.000171%	7,870	16,734
85310	CITY OF COLLINS	13,919	0.001642%	75,784	161,134
85311	CITY OF GILBERT	26,509	0.003128%	144,330	306,878
85312	CITY OF SLATER	46,977	0.005543%	255,769	543,821
85313	CITY OF CAMBRIDGE	18,613	0.002196%	101,338	215,468
85315	CITY OF COLO	21,179	0.002499%	115,311	245,177
85318	CITY OF NEVADA	204,923	0.024180%	1,115,720	2,372,269
85322	CITY OF ROLAND	30,931	0.003650%	168,408	358,072
85323	CITY OF ZEARING	7,526	0.000888%	40,978	87,128
85325	CITY OF MCCALLSBURG	2,192	0.000259%	11,936	25,379
85327	MARY GREELEY MEDICAL CENTER	7,973,477	0.940832%	43,412,146	92,303,895
85544	AMES COMMUNITY SCHOOL DISTRICT	3,526,959	0.416164%	19,202,773	40,829,375
85545	GILBERT COMMUNITY SCHOOL DISTRICT	1,166,946	0.137694%	6,353,518	13,508,994
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	755,956	0.089199%	4,115,857	8,751,230
85548	BALLARD COMMUNITY SCHOOL DISTRICT	1,301,303	0.153547%	7,085,035	15,064,364
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	307,133	0.036240%	1,672,207	3,555,485
85550	NEVADA COMMUNITY SCHOOL DISTRICT	1,157,399	0.136568%	6,301,541	13,398,480
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	312,267	0.036846%	1,700,162	3,614,922
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	53,667	0.006332%	292,194	621,270
86201	TAMA COUNTY	526,959	0.062179%	2,869,067	6,100,277
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	14,456	0.001706%	78,704	167,343
86204	TAMA COUNTY ASSESSOR	19,585	0.002311%	106,632	226,724
86301	CITY OF TAMA	49,884	0.005886%	271,597	577,477
86302	CITY OF GLADBROOK	16,747	0.001976%	91,179	193,866
86303	CITY OF TRAER	18,291	0.002158%	99,585	211,740
86304	CITY OF ELBERON	1,601	0.000189%	8,716	18,531
86305	CITY OF GARWIN	4,576	0.000540%	24,912	52,969
86306	CITY OF DYSART	24,692	0.002914%	134,437	285,842
86307	CITY OF CHELSEA	4,834	0.000570%	26,319	55,961
86308	CITY OF TOLEDO	51,681	0.006098%	281,380	598,277
86309	CITY OF CLUTIER	2,851	0.000336%	15,521	33,002
86315	CITY OF MONTOUR	4,505	0.000532%	24,528	52,151
86319	CITY OF VINING	120	0.000014%	655	1,393
86320	CITY OF LINCOLN	453	0.000053%	2,467	5,245
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	1,143,791	0.134962%	6,227,447	13,240,940

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
5,795	8,723	-	71,990	80,713	424	2	62,442	62,868	8,761
16,006	24,093	-	198,843	222,936	1,171	5	172,469	173,645	24,198
43	65	-	538	603	3	-	467	470	66
101	151	-	1,250	1,401	7	-	1,084	1,091	152
792,398	1,192,703	-	9,843,746	11,036,449	57,947	223	8,538,107	8,596,277	1,197,942
354,227	533,177	-	4,400,474	4,933,651	25,904	100	3,816,811	3,842,815	535,519
140,708	211,792	-	1,747,984	1,959,776	10,290	40	1,516,137	1,526,467	212,722
204,556	307,894	-	2,541,142	2,849,036	14,959	58	2,204,095	2,219,112	309,246
187,613	282,392	-	2,330,667	2,613,059	13,720	53	2,021,536	2,035,309	283,632
344,639	518,745	-	4,281,365	4,800,110	25,203	97	3,713,500	3,738,800	521,024
15,667	23,581	-	194,624	218,205	1,146	4	168,810	169,960	23,685
3,061,703	4,608,425	-	38,034,732	42,643,158	223,901	865	32,989,943	33,214,710	4,628,664
5,332,154	8,025,873	-	66,239,968	74,265,839	389,938	1,507	57,454,138	57,845,581	8,061,120
277,180	417,206	-	3,443,330	3,860,536	20,270	78	2,986,619	3,006,967	419,038
392,307	590,494	-	4,873,530	5,464,024	28,689	111	4,227,123	4,255,923	593,088
5,700	8,580	-	70,810	79,390	417	2	61,418	61,837	8,617
427,439	643,374	-	5,309,959	5,953,333	31,258	121	4,605,665	4,637,044	646,199
147	222	-	1,831	2,053	11	-	1,588	1,599	223
31,617	47,589	-	392,769	440,358	2,312	9	340,673	342,994	47,798
5,047	7,597	-	62,699	70,296	369	1	54,383	54,753	7,630
931,177	1,401,592	-	11,567,769	12,969,361	68,096	263	10,033,462	10,101,821	1,407,748
28,163	42,390	-	349,859	392,249	2,060	8	303,455	305,523	42,576
442	666	-	5,495	6,161	32	-	4,767	4,799	669
4,260	6,411	-	52,915	59,326	311	1	45,897	46,209	6,440
8,112	12,211	-	100,777	112,988	593	2	87,410	88,005	12,264
14,376	21,638	-	178,588	200,226	1,051	4	154,901	155,956	21,733
5,696	8,573	-	70,759	79,332	417	2	61,373	61,792	8,611
6,481	9,755	-	80,515	90,270	474	2	69,836	70,312	9,798
62,711	94,391	-	779,041	873,432	4,586	18	675,712	680,316	94,806
9,466	14,248	-	117,589	131,837	692	3	101,993	102,688	14,310
2,303	3,467	-	28,612	32,079	168	1	24,817	24,986	3,482
671	1,010	-	8,334	9,344	49	-	7,229	7,278	1,014
2,440,053	3,672,726	-	30,312,131	33,984,857	178,439	689	26,291,641	26,470,769	3,688,857
1,079,324	1,624,580	-	13,408,160	15,032,740	78,930	304	11,629,750	11,708,984	1,631,716
357,110	537,516	-	4,436,285	4,973,801	26,115	101	3,847,873	3,874,089	539,877
231,339	348,207	-	2,873,859	3,222,066	16,918	65	2,492,681	2,509,664	349,736
398,226	599,404	-	4,947,061	5,546,465	29,122	112	4,290,901	4,320,135	602,036
93,989	141,471	-	1,167,603	1,309,074	6,873	27	1,012,737	1,019,637	142,092
354,189	533,119	-	4,399,993	4,933,112	25,902	100	3,816,394	3,842,396	535,460
95,560	143,836	-	1,187,122	1,330,958	6,988	27	1,029,667	1,036,682	144,468
16,423	24,720	-	204,022	228,742	1,201	5	176,961	178,167	24,829
161,261	242,727	-	2,003,300	2,246,027	11,793	45	1,737,590	1,749,428	243,793
4,424	6,658	-	54,955	61,613	324	1	47,666	47,991	6,688
5,993	9,021	-	74,455	83,476	438	2	64,579	65,019	9,061
15,266	22,978	-	189,640	212,618	1,116	4	164,487	165,607	23,078
5,125	7,714	-	63,665	71,379	375	1	55,220	55,596	7,748
5,597	8,425	-	69,534	77,959	409	2	60,312	60,723	8,462
490	737	-	6,086	6,823	36	-	5,278	5,314	741
1,400	2,108	-	17,395	19,503	102	-	15,088	15,190	2,117
7,556	11,374	-	93,869	105,243	553	2	81,419	81,974	11,423
1,479	2,227	-	18,377	20,604	108	-	15,940	16,048	2,236
15,815	23,805	-	196,471	220,276	1,157	4	170,412	171,573	23,910
872	1,313	-	10,838	12,151	64	-	9,400	9,464	1,319
1,379	2,075	-	17,126	19,201	101	-	14,855	14,956	2,084
37	55	-	458	513	3	-	397	400	56
139	209	-	1,723	1,932	10	-	1,494	1,504	210
350,024	526,850	-	4,348,258	4,875,108	25,597	99	3,771,521	3,797,217	529,164



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	391,039	0.046141%	2,129,038	4,526,810
86594	GMG COMMUNITY SCHOOL DISTRICT	320,616	0.037831%	1,745,615	3,711,566
86701	TRAER MUNICIPAL UTILITIES	62,541	0.007379%	340,506	723,992
87201	TAYLOR COUNTY	269,726	0.031826%	1,468,544	3,122,451
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	6,831	0.000806%	37,192	79,078
87205	TAYLOR CO SOIL & WATER CONS DIST	5,163	0.000609%	28,111	59,771
87301	CITY OF BEDFORD	49,020	0.005784%	266,890	567,468
87305	CITY OF NEW MARKET	7,919	0.000934%	43,113	91,669
87306	CITY OF CLEARFIELD	7,766	0.000916%	42,282	89,900
87307	CITY OF GRAVITY	637	0.000075%	3,469	7,376
87308	CITY OF BLOCKTON	3,210	0.000379%	17,475	37,156
87309	CITY OF CONWAY	85	0.000010%	461	981
87310	CITY OF LENOX	45,619	0.005383%	248,376	528,102
87313	CITY OF SHARPSBURG	179	0.000021%	975	2,074
87314	LOW RENT HOUSING AGENCY OF LENOX	1,964	0.000232%	10,695	22,740
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	390,599	0.046089%	2,126,644	4,521,719
87563	LENOX COMMUNITY SCHOOL DISTRICT	366,420	0.043236%	1,994,999	4,241,812
87703	LENOX MUNICIPAL LIGHT AND WATER	48,451	0.005717%	263,795	560,887
88201	UNION COUNTY	252,408	0.029783%	1,374,251	2,921,963
88203	UNION COUNTY AGRI	12,313	0.001453%	67,041	142,544
88204	GREATER REGIONAL MEDICAL CENTER	3,561,518	0.420242%	19,390,930	41,229,438
88205	UNION COUNTY ASSESSOR	16,092	0.001899%	87,615	186,289
88301	CITY OF CRESTON	145,471	0.017165%	792,028	1,684,029
88302	CITY OF LORIMOR	5,090	0.000601%	27,710	58,919
88306	CITY OF AFTON	11,878	0.001402%	64,672	137,507
88309	CITY OF CROMWELL	411	0.000048%	2,236	4,754
88310	CITY OF ARISPE	212	0.000025%	1,156	2,459
88311	AFTON HOUSING COMMISSION	8,667	0.001023%	47,186	100,328
88312	CITY OF SHANNON CITY	170	0.000020%	925	1,967
88313	CITY OF THAYER	142	0.000017%	771	1,639
88532	CRESTON COMMUNITY SCHOOL DISTRICT	1,011,985	0.119409%	5,509,820	11,715,105
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	420,022	0.049561%	2,286,837	4,862,324
88535	SOUTHWESTERN COMMUNITY COLLEGE	514,276	0.060682%	2,800,012	5,953,449
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	33,804	0.003989%	184,049	391,330
88603	SO IOWA REGIONAL HOUSING AUTHORITY	59,810	0.007057%	325,642	692,387
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	140,616	0.016592%	765,595	1,627,825
88701	CRESTON CITY WATER WORKS	110,015	0.012981%	598,986	1,273,578
89201	VAN BUREN COUNTY	230,189	0.027161%	1,253,277	2,664,747
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	7,047	0.000831%	38,366	81,574
89204	VAN BUREN COUNTY HOSPITAL	935,781	0.110418%	5,094,922	10,832,940
89301	CITY OF FARMINGTON	13,276	0.001566%	72,281	153,685
89302	CITY OF BONAPARTE	6,014	0.000710%	32,743	69,618
89303	CITY OF MILTON	5,545	0.000654%	30,193	64,197
89304	CITY OF STOCKPORT	5,069	0.000598%	27,598	58,679
89305	CITY OF KEOSAUQUA	25,033	0.002954%	136,296	289,796
89306	CITY OF CANTRIL	2,017	0.000238%	10,981	23,348
89308	CITY OF BIRMINGHAM	6,586	0.000777%	35,858	76,243
89701	KEOSAUQUA LIGHT AND POWER	27,563	0.003252%	150,068	319,079
90201	WAPELLO COUNTY	468,207	0.055246%	2,549,183	5,420,132
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	17,188	0.002028%	93,581	198,974
90210	WAPELLO COUNTY SOIL & WATER	7,939	0.000937%	43,226	91,908
90301	CITY OF OTTUMWA	579,143	0.068336%	3,153,183	6,704,371
90302	CITY OF AGENCY	9,714	0.001146%	52,887	112,450
90304	CITY OF ELDON	17,252	0.002036%	93,930	199,717
90308	CITY OF EDDYVILLE	16,741	0.001975%	91,147	193,798
90309	CITY OF BLAKESBURG	5,921	0.000699%	32,238	68,545
90312	CITY OF CHILLICOTHE	396	0.000047%	2,159	4,590

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
119,666	180,120	-	1,486,581	1,666,701	8,751	34	1,289,407	1,298,192	180,911
98,115	147,681	-	1,218,860	1,366,541	7,175	28	1,057,194	1,064,397	148,330
19,139	28,807	-	237,755	266,562	1,400	5	206,220	207,625	28,934
82,542	124,241	-	1,025,397	1,149,638	6,036	23	889,392	895,451	124,786
2,090	3,146	-	25,969	29,115	153	1	22,524	22,678	3,160
1,580	2,378	-	19,629	22,007	116	-	17,025	17,141	2,389
15,001	22,579	-	186,354	208,933	1,097	4	161,636	162,737	22,678
2,423	3,647	-	30,104	33,751	177	1	26,111	26,289	3,663
2,377	3,577	-	29,523	33,100	174	1	25,607	25,782	3,593
195	294	-	2,422	2,716	14	-	2,101	2,115	295
982	1,478	-	12,202	13,680	72	-	10,583	10,655	1,485
26	39	-	322	361	2	-	279	281	39
13,960	21,013	-	173,426	194,439	1,021	4	150,423	151,448	21,105
55	83	-	681	764	4	-	591	595	83
601	905	-	7,468	8,373	44	-	6,477	6,521	909
119,532	179,917	-	1,484,910	1,664,827	8,741	34	1,287,957	1,296,732	180,707
112,132	168,780	-	1,392,990	1,561,770	8,200	32	1,208,229	1,216,461	169,521
14,827	22,317	-	184,193	206,510	1,084	4	159,762	160,850	22,415
77,242	116,263	-	959,558	1,075,821	5,649	22	832,286	837,957	116,774
3,768	5,672	-	46,811	52,483	276	1	40,602	40,879	5,697
1,089,900	1,640,499	-	13,539,538	15,180,037	79,703	307	11,743,703	11,823,713	1,647,704
4,925	7,412	-	61,176	68,588	360	1	53,062	53,423	7,445
44,517	67,007	-	553,026	620,033	3,256	13	479,675	482,944	67,301
1,558	2,344	-	19,349	21,693	114	-	16,782	16,896	2,355
3,635	5,471	-	45,157	50,628	266	1	39,167	39,434	5,495
126	189	-	1,561	1,750	9	-	1,354	1,363	190
65	98	-	807	905	5	-	700	705	98
2,652	3,992	-	32,947	36,939	194	1	28,577	28,772	4,010
52	78	-	646	724	4	-	560	564	79
43	65	-	538	603	3	-	467	470	66
309,689	466,138	-	3,847,181	4,313,319	22,647	87	3,336,905	3,359,639	468,185
128,536	193,469	-	1,596,763	1,790,232	9,400	36	1,384,974	1,394,410	194,319
157,379	236,885	-	1,955,083	2,191,968	11,509	44	1,695,768	1,707,321	237,925
10,345	15,571	-	128,511	144,082	757	3	111,466	112,226	15,639
18,303	27,550	-	227,376	254,926	1,338	5	197,218	198,561	27,671
43,032	64,770	-	534,569	599,339	3,147	12	463,666	466,825	65,055
33,667	50,675	-	418,236	468,911	2,462	9	362,763	365,234	50,898
70,443	106,029	-	875,089	981,118	5,151	20	759,021	764,192	106,495
2,156	3,246	-	26,788	30,034	158	1	23,235	23,394	3,260
286,369	431,037	-	3,557,483	3,988,520	20,942	81	3,085,631	3,106,654	432,930
4,063	6,115	-	50,469	56,584	297	1	43,775	44,073	6,142
1,840	2,770	-	22,862	25,632	135	1	19,830	19,966	2,782
1,697	2,554	-	21,082	23,636	124	-	18,286	18,410	2,566
1,551	2,335	-	19,270	21,605	113	-	16,714	16,827	2,345
7,661	11,531	-	95,168	106,699	560	2	82,545	83,107	11,581
617	929	-	7,667	8,596	45	-	6,650	6,695	933
2,015	3,034	-	25,038	28,072	147	1	21,717	21,865	3,047
8,435	12,696	-	104,784	117,480	617	2	90,886	91,505	12,752
143,281	215,664	-	1,779,944	1,995,608	10,478	40	1,543,859	1,554,377	216,612
5,260	7,917	-	65,342	73,259	385	1	56,675	57,061	7,952
2,430	3,657	-	30,182	33,839	178	1	26,179	26,358	3,673
177,230	266,764	-	2,201,681	2,468,445	12,961	50	1,909,658	1,922,669	267,935
2,973	4,474	-	36,928	41,402	217	1	32,030	32,248	4,494
5,280	7,947	-	65,586	73,533	386	1	56,887	57,274	7,982
5,123	7,711	-	63,642	71,353	375	1	55,201	55,577	7,745
1,812	2,727	-	22,510	25,237	133	1	19,524	19,658	2,739
121	183	-	1,507	1,690	9	-	1,307	1,316	183

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
90313	CITY OF KIRKVILLE	801	0.000094%	4,359	9,267
90316	OTTUMWA HOUSING AUTHORITY	66,270	0.007820%	360,814	767,171
90320	EDDYVILLE COMMUNITY FIRE AGENCY	710	0.000084%	3,866	8,219
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	688,567	0.081248%	3,748,951	7,971,106
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	3,547,021	0.418531%	19,312,000	41,061,615
90551	INDIAN HILLS COMMUNITY COLLEGE	1,425,479	0.168200%	7,761,117	16,501,864
90602	AREA XV REGIONAL PLANNING COMMISSION	28,242	0.003332%	153,766	326,940
90604	AREA XV MULTI-COUNTY HOUSING AGY	33,068	0.003902%	180,043	382,812
90701	OTTUMWA WATERWORKS	178,660	0.021081%	972,726	2,068,232
90702	EDDYVILLE WATER DEPARTMENT	33	0.000004%	180	382
91201	WARREN COUNTY	886,934	0.104654%	4,828,974	10,267,474
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	18,993	0.002241%	103,409	219,871
91206	WARREN CTY HOUSING AUTHORITY	9,781	0.001154%	53,253	113,228
91211	WARREN CO SOIL & WATER CONS DISTRICT	2,068	0.000244%	11,257	23,935
91301	CITY OF INDIANOLA	318,273	0.037555%	1,732,859	3,684,444
91303	CITY OF CARLISLE	119,684	0.014122%	651,627	1,385,505
91304	CITY OF LACONA	5,260	0.000621%	28,639	60,892
91305	CITY OF MILO	16,596	0.001958%	90,358	192,122
91306	CITY OF NEW VIRGINIA	4,331	0.000511%	23,581	50,138
91307	CITY OF NORWALK	330,601	0.039009%	1,799,982	3,827,163
91308	CITY OF CUMMING	8,285	0.000978%	45,110	95,914
91309	CITY OF SANDYVILLE	54	0.000006%	293	623
91310	CITY OF ACKWORTH	37	0.000004%	199	423
91311	CITY OF HARTFORD	8,948	0.001056%	48,720	103,589
91312	CITY OF ST MARYS	1,672	0.000197%	9,102	19,354
91313	CITY OF MARTENSDALE	9,835	0.001160%	53,548	113,855
91319	NEW VIRGINIA SANITARY DISTRICT	1,020	0.000120%	5,551	11,802
91320	NEW VIRGINIA PUBLIC LIBRARY	691	0.000082%	3,765	8,005
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,697,928	0.318342%	14,689,058	31,232,211
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	424,957	0.050143%	2,313,706	4,919,455
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	380,166	0.044858%	2,069,841	4,400,944
91566	NORWALK COMMUNITY SCHOOL DISTRICT	2,354,283	0.277794%	12,818,055	27,254,041
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,567,528	0.184961%	8,534,517	18,146,285
91604	WARREN WATER DISTRICT	53,953	0.006366%	293,749	624,577
92201	WASHINGTON COUNTY	640,861	0.075618%	3,489,211	7,418,841
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	17,172	0.002026%	93,492	198,784
92204	WASHINGTON COUNTY HOSPITAL	1,949,598	0.230043%	10,614,722	22,569,263
92207	WASHINGTON CO SOIL & WATER CONS DIS	4,309	0.000508%	23,463	49,888
92301	CITY OF WASHINGTON	210,938	0.024890%	1,148,465	2,441,893
92302	CITY OF WELLMAN	56,260	0.006638%	306,312	651,288
92303	CITY OF RIVERSIDE	20,260	0.002391%	110,306	234,535
92304	CITY OF BRIGHTON	11,662	0.001376%	63,495	135,003
92305	CITY OF KALONA	59,011	0.006963%	321,287	683,127
92308	CITY OF AINSWORTH	7,178	0.000847%	39,082	83,098
92309	CITY OF CRAWFORDSVILLE	2,398	0.000283%	13,057	27,762
92311	CITY OF WEST CHESTER	819	0.000097%	4,461	9,486
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	1,115,378	0.131609%	6,072,751	12,912,022
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,315,966	0.155278%	7,164,868	15,234,105
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	395,378	0.046653%	2,152,666	4,577,047
93201	WAYNE COUNTY	272,813	0.032191%	1,485,349	3,158,184
93203	WAYNE CO AGR EXT DIST	6,541	0.000772%	35,611	75,717
93204	WAYNE COUNTY HOSPITAL	1,640,849	0.193612%	8,933,714	18,995,067
93301	CITY OF CORYDON	35,255	0.004160%	191,947	408,122
93302	CITY OF SEYMOUR	12,999	0.001534%	70,774	150,482
93303	CITY OF HUMESTON	13,839	0.001633%	75,348	160,207
93304	CITY OF ALLERTON	8,571	0.001011%	46,668	99,226
93305	CITY OF LINEVILLE	2,745	0.000324%	14,947	31,780

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
245	369	-	3,043	3,412	18	-	2,640	2,658	370
20,280	30,525	-	251,935	282,460	1,483	6	218,519	220,008	30,659
217	327	-	2,699	3,026	16	-	2,341	2,357	328
210,716	317,166	-	2,617,671	2,934,837	15,409	59	2,270,472	2,285,940	318,559
1,085,463	1,633,821	-	13,484,426	15,118,247	79,379	306	11,695,901	11,775,586	1,640,997
436,227	656,601	-	5,419,129	6,075,730	31,901	123	4,700,355	4,732,379	659,485
8,643	13,009	-	107,365	120,374	632	2	93,125	93,759	13,066
10,120	15,232	-	125,713	140,945	740	3	109,039	109,782	15,299
54,674	82,294	-	679,197	761,491	3,998	15	589,111	593,124	82,655
10	15	-	126	141	1	-	109	110	15
271,421	408,538	-	3,371,786	3,780,324	19,849	77	2,924,565	2,944,491	410,332
5,812	8,749	-	72,205	80,954	425	2	62,628	63,055	8,787
2,993	4,505	-	37,183	41,688	219	1	32,252	32,472	4,525
633	952	-	7,860	8,812	46	-	6,818	6,864	957
97,398	146,602	-	1,209,953	1,356,555	7,123	27	1,049,469	1,056,619	147,246
36,626	55,129	-	454,993	510,122	2,678	10	394,644	397,332	55,371
1,610	2,423	-	19,997	22,420	118	-	17,344	17,462	2,434
5,079	7,644	-	63,092	70,736	371	1	54,724	55,096	7,678
1,325	1,995	-	16,465	18,460	97	-	14,281	14,378	2,004
101,171	152,281	-	1,256,821	1,409,102	7,399	29	1,090,121	1,097,549	152,950
2,535	3,816	-	31,498	35,314	185	1	27,320	27,506	3,833
16	25	-	205	230	1	-	177	178	25
11	17	-	139	156	1	-	121	122	17
2,738	4,122	-	34,018	38,140	200	1	29,506	29,707	4,140
512	770	-	6,356	7,126	37	-	5,513	5,550	773
3,010	4,530	-	37,389	41,919	220	1	32,430	32,651	4,550
312	470	-	3,876	4,346	23	-	3,362	3,385	472
212	319	-	2,629	2,948	15	-	2,280	2,295	320
825,623	1,242,714	-	10,256,500	11,499,214	60,377	233	8,896,115	8,956,725	1,248,172
130,046	195,743	-	1,615,524	1,811,267	9,510	37	1,401,247	1,410,794	196,602
116,339	175,111	-	1,445,248	1,620,359	8,508	33	1,253,555	1,262,096	175,880
720,460	1,084,425	-	8,950,089	10,034,514	52,687	203	7,762,982	7,815,872	1,089,188
479,697	722,032	-	5,959,148	6,681,180	35,080	135	5,168,748	5,203,963	725,203
16,511	24,852	-	205,108	229,960	1,207	5	177,903	179,115	24,961
196,117	295,192	-	2,436,310	2,731,502	14,342	55	2,113,167	2,127,564	296,488
5,255	7,910	-	65,280	73,190	384	1	56,621	57,006	7,944
596,618	898,020	-	7,411,632	8,309,652	43,630	168	6,428,580	6,472,378	901,964
1,319	1,985	-	16,383	18,368	96	-	14,210	14,306	1,994
64,551	97,162	-	801,905	899,067	4,721	18	695,543	700,282	97,588
17,217	25,914	-	213,880	239,794	1,259	5	185,511	186,775	26,028
6,200	9,332	-	77,020	86,352	453	2	66,804	67,259	9,373
3,569	5,372	-	44,334	49,706	261	1	38,454	38,716	5,395
18,058	27,181	-	224,336	251,517	1,321	5	194,581	195,907	27,301
2,197	3,306	-	27,289	30,595	161	1	23,669	23,831	3,321
734	1,105	-	9,117	10,222	54	-	7,908	7,962	1,109
251	377	-	3,115	3,492	18	-	2,702	2,720	379
341,329	513,763	-	4,240,242	4,754,005	24,961	96	3,677,832	3,702,889	516,019
402,713	606,157	-	5,002,803	5,608,960	29,450	114	4,339,249	4,368,813	608,820
120,994	182,118	-	1,503,079	1,685,197	8,848	34	1,303,716	1,312,598	182,918
83,487	125,663	-	1,037,132	1,162,795	6,105	24	899,570	905,699	126,214
2,002	3,013	-	24,865	27,878	146	1	21,567	21,714	3,026
502,134	755,804	-	6,237,884	6,993,688	36,721	142	5,410,513	5,447,376	759,124
10,789	16,239	-	134,025	150,264	789	3	116,249	117,041	16,310
3,978	5,988	-	49,417	55,405	291	1	42,863	43,155	6,014
4,235	6,375	-	52,611	58,986	310	1	45,633	45,944	6,403
2,623	3,948	-	32,585	36,533	192	1	28,263	28,456	3,965
840	1,264	-	10,436	11,700	61	-	9,052	9,113	1,270

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

As of and for the year ended June 30, 2023

EMPLOYER ID #	Employer Name	2023 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%)
93306	CITY OF CLIO	227	0.000027%	1,234	2,623
93309	CITY OF PROMISE CITY	453	0.000053%	2,467	5,245
93314	SEYMOUR PUBLIC LIBRARY	1,051	0.000124%	5,724	12,170
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	227,420	0.026834%	1,238,205	2,632,700
93537	WAYNE COMMUNITY SCHOOL DISTRICT	459,338	0.054200%	2,500,899	5,317,468
94201	WEBSTER COUNTY	900,457	0.106250%	4,902,603	10,424,026
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	17,616	0.002079%	95,911	203,928
94301	CITY OF FORT DODGE	783,061	0.092397%	4,263,428	9,064,998
94303	CITY OF CALLENDER	12,517	0.001477%	68,152	144,907
94304	CALLENDER CEMETERY - WEBSTER COUNTY	116	0.000014%	634	1,347
94305	CITY OF GOWRIE	14,105	0.001664%	76,796	163,286
94306	CITY OF HARCOURT	4,034	0.000476%	21,961	46,694
94307	CITY OF DAYTON	26,545	0.003132%	144,528	307,299
94308	CITY OF LEHIGH	11,992	0.001415%	65,291	138,824
94313	CITY OF MOORLAND	1,597	0.000188%	8,697	18,491
94314	CITY OF OTHO	9,285	0.001096%	50,553	107,488
94316	CITY OF BARNUM	1,136	0.000134%	6,185	13,152
94317	CITY OF CLARE	2,665	0.000314%	14,512	30,855
94318	CITY OF DUNCOMBE	10,837	0.001279%	59,005	125,458
94319	CITY OF BADGER	14,360	0.001694%	78,182	166,233
94320	COMMUNITY LIBRARY	1,593	0.000188%	8,671	18,437
94321	CITY OF VINCENT	3,559	0.000420%	19,377	41,199
94325	MUNIC HOUSING AGENCY OF FT DODGE	95,909	0.011317%	522,184	1,110,279
94326	CLARE PUBLIC LIBRARY	1,317	0.000155%	7,173	15,251
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,498,635	0.294827%	13,603,994	28,925,122
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,456,774	0.171892%	7,931,506	16,864,150
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	472,652	0.055771%	2,573,385	5,471,590
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	127,875	0.015089%	696,223	1,480,325
94602	AEA 8 - PRAIRIE LAKES	1,537,458	0.181413%	8,370,797	17,798,179
94608	N. CENTRAL IA REGIONAL SOLID WST.	112,191	0.013238%	610,834	1,298,770
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	23,901	0.002820%	130,131	276,687
95201	WINNEBAGO COUNTY	385,848	0.045528%	2,100,778	4,466,722
95203	WINNEBAGO CO AGRI EXT DIST	7,847	0.000926%	42,721	90,834
95204	WINNEBAGO CO ASSESSOR	22,914	0.002704%	124,755	265,258
95301	CITY OF FOREST CITY	203,854	0.024054%	1,109,896	2,359,886
95303	CITY OF BUFFALO CENTER	21,835	0.002576%	118,883	252,773
95305	CITY OF LELAND	5,407	0.000638%	29,438	62,591
95306	CITY OF THOMPSON	11,364	0.001341%	61,869	131,548
95308	CITY OF RAKE	5,798	0.000684%	31,568	67,122
95311	CITY OF LAKE MILLS	87,320	0.010303%	475,417	1,010,843
95312	CITY OF SCARVILLE	1,359	0.000160%	7,402	15,737
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	466,863	0.055088%	2,541,867	5,404,575
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	814,910	0.096155%	4,436,831	9,433,692
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	359,407	0.042408%	1,956,814	4,160,622
96201	WINNESHIEK COUNTY	653,324	0.077089%	3,557,070	7,563,123
96203	WINNESHIEK COUNTY AGR EXT DIST	10,801	0.001274%	58,804	125,031
96205	WINNESHIEK MEDICAL CENTER	2,578,394	0.304238%	14,038,247	29,848,441
96207	WINNESHIEK CO SOIL & WATER CONS	13,552	0.001599%	73,783	156,879
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	480,453	0.056691%	2,615,858	5,561,896
96301	CITY OF DECORAH	268,289	0.031657%	1,460,717	3,105,810
96304	CITY OF FORT ATKINSON	9,652	0.001139%	52,551	111,736
96305	CITY OF SPILLVILLE	12,549	0.001481%	68,322	145,268
96306	CITY OF OSSIAN	18,880	0.002228%	102,792	218,559
96307	CITY OF RIDGEWAY	9,033	0.001066%	49,183	104,573
96308	CITY OF CALMAR	25,200	0.002974%	137,205	291,727
96309	CITY OF JACKSON JUNCTION	94	0.000011%	514	1,093
96310	CITY OF CASTALIA	2,225	0.000263%	12,113	25,754

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
69	104	-	861	965	5	-	747	752	105
139	209	-	1,723	1,932	10	-	1,494	1,504	210
322	484	-	3,997	4,481	24	-	3,467	3,491	486
69,595	104,754	-	864,565	969,319	5,089	20	749,893	755,002	105,214
140,567	211,579	-	1,746,230	1,957,809	10,280	40	1,514,616	1,524,936	212,509
275,559	414,767	-	3,423,197	3,837,964	20,151	78	2,969,157	2,989,386	416,588
5,391	8,114	-	66,969	75,083	394	2	58,086	58,482	8,150
239,633	360,692	-	2,976,900	3,337,592	17,524	68	2,582,054	2,599,646	362,276
3,831	5,766	-	47,587	53,353	280	1	41,275	41,556	5,791
36	54	-	443	497	3	-	384	387	54
4,316	6,497	-	53,622	60,119	316	1	46,510	46,827	6,526
1,234	1,858	-	15,334	17,192	90	-	13,300	13,390	1,866
8,123	12,227	-	100,915	113,142	594	2	87,530	88,126	12,281
3,670	5,524	-	45,589	51,113	268	1	39,542	39,811	5,548
489	736	-	6,072	6,808	36	-	5,267	5,303	739
2,841	4,277	-	35,299	39,576	208	1	30,617	30,826	4,296
348	523	-	4,319	4,842	25	-	3,746	3,771	526
816	1,228	-	10,133	11,361	60	-	8,789	8,849	1,233
3,316	4,992	-	41,200	46,192	243	1	35,735	35,979	5,014
4,394	6,614	-	54,590	61,204	321	1	47,349	47,671	6,643
487	734	-	6,055	6,789	36	-	5,252	5,288	737
1,089	1,639	-	13,530	15,169	80	-	11,735	11,815	1,646
29,350	44,177	-	364,610	408,787	2,146	8	316,249	318,403	44,371
403	607	-	5,008	5,615	29	-	4,344	4,373	610
764,635	1,150,916	-	9,498,864	10,649,780	55,917	216	8,238,969	8,295,102	1,155,971
445,804	671,016	-	5,538,101	6,209,117	32,601	126	4,803,548	4,836,275	673,963
144,641	217,712	-	1,796,842	2,014,554	10,577	41	1,558,516	1,569,134	218,668
39,132	58,901	-	486,131	545,032	2,862	11	421,653	424,526	59,160
470,495	708,181	-	5,844,832	6,553,013	34,407	133	5,069,595	5,104,135	711,291
34,333	51,677	-	426,509	478,186	2,511	10	369,939	372,460	51,904
7,314	11,009	-	90,863	101,872	535	2	78,811	79,348	11,058
118,078	177,729	-	1,466,849	1,644,578	8,635	33	1,272,291	1,280,959	178,509
2,401	3,614	-	29,829	33,443	176	1	25,873	26,050	3,630
7,012	10,554	-	87,109	97,663	513	2	75,555	76,070	10,601
62,384	93,899	-	774,975	868,874	4,562	18	672,185	676,765	94,311
6,682	10,058	-	83,009	93,067	489	2	71,999	72,490	10,102
1,655	2,490	-	20,555	23,045	121	-	17,828	17,949	2,501
3,477	5,234	-	43,200	48,434	254	1	37,470	37,725	5,257
1,774	2,671	-	22,042	24,713	130	1	19,119	19,250	2,682
26,722	40,221	-	331,956	372,177	1,954	8	287,926	289,888	40,398
416	626	-	5,168	5,794	30	-	4,483	4,513	629
142,870	215,045	-	1,774,835	1,989,880	10,448	40	1,539,427	1,549,915	215,990
249,380	375,362	-	3,097,977	3,473,339	18,237	70	2,687,072	2,705,379	377,011
109,986	165,549	-	1,366,327	1,531,876	8,043	31	1,185,102	1,193,176	166,276
199,931	300,933	-	2,483,691	2,784,624	14,621	56	2,154,263	2,168,940	302,255
3,305	4,975	-	41,060	46,035	242	1	35,614	35,857	4,997
789,043	1,187,655	-	9,802,077	10,989,732	57,702	223	8,501,965	8,559,890	1,192,871
4,147	6,242	-	51,518	57,760	303	1	44,685	44,989	6,270
147,029	221,305	-	1,826,498	2,047,803	10,752	41	1,584,238	1,595,031	222,277
82,102	123,579	-	1,019,932	1,143,511	6,004	23	884,652	890,679	124,121
2,954	4,446	-	36,693	41,139	216	1	31,827	32,044	4,465
3,840	5,780	-	47,705	53,485	281	1	41,378	41,660	5,806
5,778	8,696	-	71,774	80,470	423	2	62,254	62,679	8,735
2,764	4,161	-	34,341	38,502	202	1	29,786	29,989	4,179
7,712	11,608	-	95,802	107,410	564	2	83,095	83,661	11,659
29	43	-	359	402	2	-	311	313	44
681	1,025	-	8,458	9,483	50	-	7,336	7,386	1,029

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

As of and for the year ended June 30, 2023

EMPLOYER ID #	Employer Name	2023 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%)
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,231,329	0.145291%	6,704,057	14,254,319
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	413,441	0.048784%	2,251,009	4,786,147
96558	NORTHEAST IOWA COMMUNITY COLLEGE	1,173,053	0.138415%	6,386,770	13,579,696
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	547,209	0.064568%	2,979,320	6,334,698
97201	WOODBURY COUNTY	1,587,169	0.187278%	8,641,450	18,373,647
97203	WOODBURY COUNTY AGRI EXTEN DIST	35,134	0.004146%	191,289	406,723
97209	WOODBURY CO SOIL & WATER CONS DIST	1,701	0.000201%	9,264	19,697
97301	CITY OF SIOUX CITY	3,242,532	0.382603%	17,654,192	37,536,745
97302	CITY OF CORRECTIONVILLE	16,833	0.001986%	91,646	194,861
97303	CITY OF DANBURY	7,742	0.000914%	42,152	89,625
97304	CITY OF ANTHON	18,695	0.002206%	101,787	216,422
97305	CITY OF PIERSON	7,398	0.000873%	40,280	85,643
97306	CITY OF SERGEANT BLUFF	147,569	0.017412%	803,450	1,708,315
97307	CITY OF LAWTON	16,976	0.002003%	92,429	196,525
97308	CITY OF MOVILLE	32,635	0.003851%	177,682	377,792
97309	CITY OF SLOAN	17,634	0.002081%	96,008	204,135
97310	CITY OF SALIX	6,748	0.000796%	36,737	78,112
97311	CITY OF OTO	3,583	0.000423%	19,508	41,479
97312	CITY OF SMITHLAND	4,564	0.000539%	24,848	52,833
97314	CITY OF CUSHING	3,668	0.000433%	19,970	42,461
97315	CITY OF HORNICK	5,447	0.000643%	29,654	63,052
97316	SLOAN PUBLIC LIBRARY	3,198	0.000377%	17,412	37,021
97317	CITY OF BRONSON	4,612	0.000544%	25,109	53,387
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	11,369,662	1.341565%	61,902,912	131,619,381
97569	LAWTON BRONSON COMM SCH DIST	480,756	0.056727%	2,617,507	5,565,403
97574	SERGEANT BLUFF LUTON COMM SCH DIST	1,324,800	0.156320%	7,212,963	15,336,367
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	436,693	0.051528%	2,377,603	5,055,315
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	467,370	0.055147%	2,544,627	5,410,445
97581	RIVER VALLEY COMM SCH DIST	303,269	0.035784%	1,651,168	3,510,752
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	900,085	0.106206%	4,900,574	10,419,712
97602	NORTHWEST AREA EDUCATION AGENCY	1,936,047	0.228444%	10,540,944	22,412,396
98201	WORTH COUNTY	302,613	0.035707%	1,647,597	3,503,159
98203	WORTH CO AGR EXT DIST	16,410	0.001936%	89,345	189,967
98301	CITY OF GRAFTON	6,989	0.000825%	38,055	80,913
98302	CITY OF MANLY	29,947	0.003534%	163,049	346,679
98303	CITY OF NORTHWOOD	55,090	0.006500%	299,939	637,737
98304	CITY OF KENSETT	5,905	0.000697%	32,148	68,354
98305	CITY OF HANLONTOWN	3,288	0.000388%	17,901	38,062
98307	CITY OF FERTILE	7,402	0.000873%	40,301	85,689
98308	CITY OF JOICE	2,163	0.000255%	11,774	25,035
98312	JOICE PUBLIC LIBRARY	1,987	0.000234%	10,819	23,004
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	402,181	0.047455%	2,189,701	4,655,792
99201	WRIGHT COUNTY	484,530	0.057172%	2,638,058	5,609,099
99203	WRIGHT COUNTY AGRI EXTENSION DIST	12,994	0.001533%	70,747	150,424
99301	CITY OF CLARION	76,560	0.009034%	416,836	886,286
99302	CITY OF EAGLE GROVE	100,001	0.011800%	544,463	1,157,650
99304	CITY OF BELMOND	36,511	0.004308%	198,789	422,670
99305	CITY OF GOLDFIELD	11,780	0.001390%	64,138	136,372
99307	CITY OF DOWS	9,789	0.001155%	53,295	113,316
99308	BELMOND PUBLIC LIBRARY	7,891	0.000931%	42,964	91,351
99309	CITY OF ROWAN	2,370	0.000280%	12,902	27,432
99311	IOWA SPECIALTY HOSPITAL-CLARION	2,786,101	0.328746%	15,169,121	32,252,931
99312	IOWA SPECIALTY HOSPITAL-BELMOND	1,695,313	0.200039%	9,230,252	19,625,572
99314	TOWN OF GALT	642	0.000076%	3,496	7,433
99315	CITY OF WOOLSTOCK	3,267	0.000385%	17,788	37,821
99317	ROWAN PUBLIC LIBRARY	2,153	0.000254%	11,719	24,918
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	565,923	0.066776%	3,081,207	6,551,332

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
376,813	567,172	-	4,681,046	5,248,218	27,556	106	4,060,169	4,087,831	569,663
126,522	190,438	-	1,571,746	1,762,184	9,252	36	1,363,276	1,372,564	191,275
358,979	540,329	-	4,459,503	4,999,832	26,252	101	3,868,011	3,894,364	542,702
167,458	252,054	-	2,080,283	2,332,337	12,246	47	1,804,361	1,816,654	253,161
485,707	731,078	-	6,033,813	6,764,891	35,519	137	5,233,510	5,269,166	734,289
10,752	16,183	-	133,566	149,749	786	3	115,850	116,639	16,254
521	784	-	6,468	7,252	38	-	5,610	5,648	787
992,284	1,493,568	-	12,326,877	13,820,445	72,565	280	10,691,885	10,764,730	1,500,128
5,151	7,753	-	63,991	71,744	377	1	55,504	55,882	7,787
2,369	3,566	-	29,432	32,998	173	1	25,528	25,702	3,582
5,721	8,611	-	71,072	79,683	418	2	61,645	62,065	8,649
2,264	3,408	-	28,125	31,533	166	1	24,394	24,561	3,423
45,159	67,973	-	561,002	628,975	3,302	13	486,593	489,908	68,272
5,195	7,820	-	64,538	72,358	380	1	55,978	56,359	7,854
9,987	15,032	-	124,065	139,097	730	3	107,609	108,342	15,098
5,396	8,122	-	67,037	75,159	395	2	58,145	58,542	8,158
2,065	3,108	-	25,652	28,760	151	1	22,249	22,401	3,122
1,096	1,650	-	13,622	15,272	80	-	11,815	11,895	1,658
1,397	2,102	-	17,350	19,452	102	-	15,049	15,151	2,111
1,122	1,690	-	13,944	15,634	82	-	12,094	12,176	1,697
1,667	2,509	-	20,706	23,215	122	-	17,960	18,082	2,520
979	1,473	-	12,158	13,631	72	-	10,545	10,617	1,480
1,411	2,124	-	17,532	19,656	103	-	15,207	15,310	2,134
3,479,357	5,237,071	-	43,223,138	48,460,210	254,443	983	37,490,177	37,745,604	5,260,071
147,121	221,445	-	1,827,650	2,049,095	10,759	41	1,585,237	1,596,037	222,417
405,417	610,226	-	5,036,385	5,646,611	29,648	114	4,368,377	4,398,139	612,907
133,637	201,148	-	1,660,140	1,861,288	9,773	38	1,439,945	1,449,756	202,032
143,025	215,279	-	1,776,763	1,992,042	10,459	40	1,541,099	1,551,598	216,224
92,807	139,691	-	1,152,913	1,292,604	6,787	26	999,995	1,006,808	140,305
275,445	414,595	-	3,421,781	3,836,376	20,143	78	2,967,928	2,988,149	416,416
592,472	891,778	-	7,360,117	8,251,895	43,327	167	6,383,898	6,427,392	895,695
92,606	139,389	-	1,150,420	1,289,809	6,772	26	997,832	1,004,630	140,001
5,022	7,559	-	62,384	69,943	367	1	54,110	54,478	7,592
2,139	3,219	-	26,571	29,790	156	1	23,047	23,204	3,234
9,164	13,794	-	113,848	127,642	670	3	98,747	99,420	13,855
16,859	25,375	-	209,430	234,805	1,233	5	181,652	182,890	25,487
1,807	2,720	-	22,447	25,167	132	1	19,470	19,603	2,732
1,006	1,514	-	12,499	14,013	74	-	10,842	10,916	1,521
2,265	3,410	-	28,140	31,550	166	1	24,407	24,574	3,424
662	996	-	8,221	9,217	48	-	7,131	7,179	1,001
608	915	-	7,555	8,470	44	-	6,553	6,597	919
123,076	185,252	-	1,528,939	1,714,191	9,000	35	1,326,146	1,335,181	186,065
148,276	223,183	-	1,842,000	2,065,183	10,843	42	1,597,684	1,608,569	224,163
3,976	5,985	-	49,399	55,384	291	1	42,847	43,139	6,012
23,429	35,265	-	291,052	326,317	1,713	7	252,448	254,168	35,420
30,602	46,062	-	380,166	426,228	2,238	9	329,743	331,990	46,265
11,173	16,818	-	138,803	155,621	817	3	120,392	121,212	16,892
3,605	5,426	-	44,784	50,210	264	1	38,844	39,109	5,450
2,996	4,509	-	37,212	41,721	219	1	32,277	32,497	4,529
2,415	3,635	-	29,999	33,634	177	1	26,020	26,198	3,651
725	1,091	-	9,008	10,099	53	-	7,814	7,867	1,096
852,606	1,283,328	-	10,591,699	11,875,027	62,350	240	9,186,855	9,249,445	1,288,964
518,802	780,892	-	6,444,938	7,225,830	37,940	146	5,590,105	5,628,191	784,321
197	296	-	2,441	2,737	14	-	2,117	2,131	297
1,000	1,505	-	12,420	13,925	73	-	10,773	10,846	1,511
659	991	-	8,183	9,174	48	-	7,098	7,146	996
173,184	260,674	-	2,151,424	2,412,098	12,665	49	1,866,067	1,878,781	261,819



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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	714,160	0.084267%	3,888,291	8,267,373
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	20,876	0.002463%	113,662	241,670
	Total for all entities	<u>\$ 847,492,449</u>	<u>100.000000%</u>	<u>4,614,231,400</u>	<u>9,810,884,104</u>

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

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

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
218,548	328,955	-	2,714,963	3,043,918	15,982	62	2,354,861	2,370,905	330,399
6,389	9,616	-	79,363	88,979	467	2	68,837	69,306	9,658
259,350,648	390,370,185	-	3,221,844,611	3,612,214,796	18,966,079	73,148	2,794,510,885	2,813,550,112	392,084,708

**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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
01201	ADAIR COUNTY	\$ 48,163	0.376031%	(89,085)	336,950	(446,628)
02201	ADAMS COUNTY	45,895	0.358325%	(84,890)	321,085	(425,598)
03201	ALLAMAKEE COUNTY	67,936	0.530405%	(125,657)	475,280	(629,984)
04208	APPANOOSE COUNTY SHERIFF'S DEPT	61,753	0.482134%	(114,221)	432,026	(572,651)
05201	AUDUBON COUNTY	40,113	0.313181%	(74,195)	280,632	(371,978)
06201	BENTON COUNTY	105,075	0.820365%	(194,351)	735,105	(974,382)
07201	BLACK HAWK COUNTY	517,281	4.038635%	(956,785)	3,618,905	(4,796,860)
08201	BOONE COUNTY	95,559	0.746071%	(176,750)	668,533	(886,141)
09201	BREMER COUNTY	102,150	0.797525%	(188,940)	714,640	(947,255)
10201	BUCHANAN COUNTY	85,513	0.667634%	(158,168)	598,247	(792,977)
11201	BUENA VISTA COUNTY	100,547	0.785013%	(185,976)	703,427	(932,393)
12201	BUTLER COUNTY	78,373	0.611889%	(144,961)	548,296	(726,766)
13201	CALHOUN COUNTY	54,482	0.425362%	(100,772)	381,155	(505,221)
14201	CARROLL COUNTY	69,547	0.542982%	(128,637)	486,551	(644,923)
15201	CASS COUNTY	66,807	0.521592%	(123,569)	467,383	(619,517)
16201	CEDAR COUNTY	112,123	0.875391%	(207,387)	784,413	(1,039,740)
17201	CERRO GORDO COUNTY	143,921	1.123651%	(266,202)	1,006,872	(1,334,609)
18201	CHEROKEE COUNTY	45,575	0.355820%	(84,297)	318,841	(422,623)
19201	CHICKASAW COUNTY	68,406	0.534076%	(126,527)	478,571	(634,345)
20201	CLARKE COUNTY	45,367	0.354198%	(83,912)	317,387	(420,697)
21201	CLAY COUNTY	80,103	0.625398%	(148,162)	560,401	(742,812)
22201	CLAYTON COUNTY	96,700	0.754975%	(178,860)	676,512	(896,717)
23201	CLINTON COUNTY	196,941	1.537599%	(364,269)	1,377,798	(1,826,272)
24201	CRAWFORD COUNTY	69,659	0.543856%	(128,844)	487,334	(645,961)
25201	DALLAS COUNTY	249,106	1.944876%	(460,757)	1,742,747	(2,310,012)
26201	DAVIS COUNTY	34,754	0.271340%	(64,283)	243,140	(322,282)
27201	DECATUR COUNTY	31,484	0.245812%	(58,235)	220,265	(291,961)
28201	DELAWARE COUNTY	106,555	0.831920%	(197,089)	745,460	(988,108)
29201	DES MOINES COUNTY	158,206	1.235178%	(292,624)	1,106,808	(1,467,074)
30201	DICKINSON COUNTY	63,523	0.495947%	(117,494)	444,404	(589,058)
31201	DUBUQUE COUNTY	615,648	4.806623%	(1,138,727)	4,307,078	(5,709,033)
32201	EMMET COUNTY	49,372	0.385470%	(91,321)	345,409	(457,840)
33201	FAYETTE COUNTY	88,173	0.688403%	(163,088)	616,858	(817,645)
34201	FLOYD COUNTY	83,243	0.649911%	(153,969)	582,366	(771,927)
35201	FRANKLIN COUNTY	54,569	0.426044%	(100,933)	381,766	(506,031)
36201	FREMONT COUNTY	60,184	0.469881%	(111,318)	421,047	(558,098)
37201	GREENE COUNTY	56,430	0.440570%	(104,374)	394,782	(523,283)
38201	GRUNDY COUNTY	83,099	0.648790%	(153,703)	581,362	(770,595)
39201	GUTHRIE COUNTY	76,592	0.597989%	(141,668)	535,841	(710,258)
40201	HAMILTON COUNTY	69,935	0.546010%	(129,354)	489,264	(648,520)
41201	HANCOCK COUNTY	63,853	0.498528%	(118,105)	446,717	(592,123)
42201	HARDIN COUNTY	65,483	0.511250%	(121,119)	458,117	(607,234)
43201	HARRISON COUNTY	77,310	0.603591%	(142,996)	540,861	(716,912)
44201	HENRY COUNTY	80,339	0.627243%	(148,599)	562,054	(745,003)
45201	HOWARD COUNTY	59,076	0.461228%	(109,269)	413,293	(547,820)
46201	HUMBOLDT COUNTY	62,750	0.489917%	(116,065)	439,001	(581,896)
47201	IDA COUNTY	58,336	0.455452%	(107,900)	408,118	(540,960)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
93,265	306,907	400,172	110	23,839	251,147	275,096	15,987
88,874	292,457	381,331	105	22,716	239,321	262,142	15,234
131,554	432,904	564,458	155	33,625	354,252	388,032	22,550
119,582	393,506	513,088	141	30,565	322,012	352,718	20,497
77,677	255,611	333,288	92	19,854	209,170	229,116	13,315
203,472	669,563	873,035	240	52,007	547,913	600,160	34,877
1,001,687	3,296,240	4,297,927	1,182	256,031	2,697,362	2,954,575	171,699
185,045	608,926	793,971	218	47,298	498,293	545,809	31,719
197,807	650,922	848,729	233	50,560	532,659	583,452	33,906
165,591	544,907	710,498	195	42,325	445,905	488,425	28,384
194,704	640,709	835,413	230	49,766	524,302	574,298	33,374
151,764	499,409	651,173	179	38,791	408,674	447,644	26,014
105,501	347,170	452,671	124	26,966	284,095	311,185	18,084
134,674	443,169	577,843	159	34,423	362,652	397,234	23,084
129,368	425,711	555,079	153	33,067	348,365	381,585	22,175
217,120	714,474	931,594	256	55,496	584,665	640,417	37,216
278,695	917,098	1,195,793	329	71,234	750,475	822,038	47,771
88,253	290,412	378,665	104	22,557	237,649	260,310	15,127
132,465	435,901	568,366	156	33,858	356,704	390,718	22,706
87,850	289,089	376,939	104	22,455	236,565	259,124	15,058
155,115	510,435	665,550	183	39,647	417,697	457,527	26,588
187,254	616,194	803,448	221	47,862	504,240	552,323	32,097
381,365	1,254,953	1,636,318	450	97,477	1,026,946	1,124,873	65,370
134,890	443,883	578,773	159	34,478	363,236	397,873	23,122
482,380	1,587,362	2,069,742	569	123,296	1,298,962	1,422,827	82,685
67,299	221,461	288,760	79	17,202	181,225	198,506	11,536
60,968	200,626	261,594	72	15,583	164,175	179,830	10,450
206,338	678,994	885,332	243	52,740	555,631	608,614	35,368
306,356	1,008,124	1,314,480	361	78,305	824,963	903,629	52,512
123,008	404,781	527,789	145	31,441	331,238	362,824	21,085
1,192,168	3,923,055	5,115,223	1,406	304,719	3,210,293	3,516,418	204,349
95,607	314,612	410,219	113	24,437	257,452	282,002	16,388
170,742	561,858	732,600	201	43,642	459,777	503,620	29,267
161,195	530,442	691,637	190	41,201	434,068	475,459	27,630
105,670	347,727	453,397	125	27,009	284,550	311,684	18,113
116,543	383,506	500,049	137	29,788	313,828	343,753	19,977
109,273	359,583	468,856	129	27,930	294,252	322,311	18,730
160,917	529,527	690,444	190	41,130	433,320	474,640	27,583
148,317	488,065	636,382	175	37,910	399,391	437,476	25,423
135,425	445,641	581,066	160	34,615	364,674	399,449	23,213
123,648	406,887	530,535	146	31,604	332,962	364,712	21,194
126,803	417,271	544,074	150	32,411	341,459	374,020	21,735
149,706	492,637	642,343	177	38,265	403,132	441,574	25,661
155,573	511,941	667,514	183	39,764	418,929	458,876	26,667
114,396	376,443	490,839	135	29,240	308,049	337,424	19,609
121,512	399,859	521,371	143	31,059	327,211	358,413	20,828
112,964	371,730	484,694	133	28,874	304,192	333,199	19,363

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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
48201	IOWA COUNTY	81,762	0.638353%	(151,231)	572,010	(758,199)
49201	JACKSON COUNTY	83,812	0.654358%	(155,023)	586,351	(777,209)
50201	JASPER COUNTY	123,342	0.962982%	(228,138)	862,900	(1,143,775)
51201	JEFFERSON COUNTY	67,723	0.528744%	(125,264)	473,792	(628,012)
52201	JOHNSON COUNTY	635,102	4.958508%	(1,174,710)	4,443,177	(5,889,433)
53201	JONES COUNTY	92,150	0.719458%	(170,445)	644,686	(854,531)
54201	KEOKUK COUNTY	43,349	0.338441%	(80,179)	303,267	(401,981)
55201	KOSSUTH COUNTY	68,363	0.533739%	(126,447)	478,268	(633,945)
56201	LEE COUNTY	119,256	0.931085%	(220,581)	834,319	(1,105,890)
57210	LINN COUNTY SHERIFF'S DEPARTMENT	1,118,076	8.729291%	(2,068,041)	7,822,068	(10,368,154)
58201	LOUISA COUNTY	87,632	0.684177%	(162,087)	613,071	(812,626)
59201	LUCAS COUNTY	27,904	0.217861%	(51,613)	195,219	(258,763)
60201	LYON COUNTY	85,249	0.665572%	(157,679)	596,400	(790,529)
61201	MADISON COUNTY	57,597	0.449685%	(106,534)	402,950	(534,111)
62201	MAHASKA COUNTY	63,257	0.493874%	(117,003)	442,546	(586,595)
63201	MARION COUNTY	131,927	1.030008%	(244,017)	922,961	(1,223,385)
64201	MARSHALL COUNTY	141,529	1.104979%	(261,778)	990,140	(1,312,431)
65201	MILLS COUNTY	82,300	0.642550%	(152,225)	575,771	(763,185)
66207	MITCHELL COUNTY SHERIFF'S DEPT	60,471	0.472119%	(111,849)	423,053	(560,756)
67201	MONONA COUNTY	71,855	0.561000%	(132,905)	502,696	(666,324)
68201	MONROE COUNTY	35,096	0.274010%	(64,915)	245,533	(325,454)
69201	MONTGOMERY COUNTY	57,447	0.448517%	(106,257)	401,903	(532,722)
70201	MUSCATINE COUNTY	167,439	1.307266%	(309,702)	1,171,404	(1,552,696)
71201	O'BRIEN COUNTY	74,365	0.580596%	(137,548)	520,255	(689,599)
72201	OSCEOLA COUNTY	55,401	0.432540%	(102,472)	387,587	(513,747)
73201	PAGE COUNTY	55,059	0.429866%	(101,839)	385,190	(510,570)
74201	PALO ALTO COUNTY	51,934	0.405467%	(96,058)	363,327	(481,591)
75201	PLYMOUTH COUNTY	102,328	0.798916%	(189,270)	715,886	(948,907)
76201	POCAHONTAS COUNTY	49,810	0.388885%	(92,130)	348,469	(461,896)
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,287,513	10.052163%	(2,381,439)	9,007,455	(11,939,386)
78201	POTTAWATTAMIE COUNTY	414,815	3.238637%	(767,259)	2,902,050	(3,846,669)
79201	POWESHIEK COUNTY	81,734	0.638135%	(151,179)	571,814	(757,940)
80201	RINGGOLD COUNTY	36,751	0.286928%	(67,975)	257,108	(340,796)
81201	SAC COUNTY	67,846	0.529705%	(125,491)	474,654	(629,154)
82201	SCOTT COUNTY	395,423	3.087232%	(731,390)	2,766,380	(3,666,838)
83201	SHELBY COUNTY	75,027	0.585771%	(138,774)	524,893	(695,745)
84201	SIoux COUNTY	111,862	0.873353%	(206,904)	782,586	(1,037,319)
85201	STORY COUNTY	251,107	1.960499%	(464,458)	1,756,747	(2,328,569)
86201	TAMA COUNTY	88,507	0.691012%	(163,706)	619,196	(820,744)
87201	TAYLOR COUNTY	57,351	0.447760%	(106,078)	401,225	(531,824)
88201	UNION COUNTY	43,908	0.342810%	(81,214)	307,182	(407,170)
89201	VAN BUREN COUNTY	37,955	0.296333%	(70,204)	265,536	(351,968)
90201	WAPELLO COUNTY	77,530	0.605308%	(143,402)	542,399	(718,950)
91201	WARREN COUNTY	156,872	1.224769%	(290,158)	1,097,481	(1,454,711)
92201	WASHINGTON COUNTY	145,212	1.133735%	(268,591)	1,015,908	(1,346,586)
93201	WAYNE COUNTY	46,895	0.366129%	(86,739)	328,078	(434,868)
94201	WEBSTER COUNTY	141,311	1.103274%	(261,374)	988,612	(1,310,406)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *				
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
158,328	521,009	679,337	187	40,469	426,349	467,005	27,139
162,298	534,072	696,370	191	41,483	437,039	478,713	27,819
238,845	785,963	1,024,808	282	61,049	643,165	704,496	40,940
131,142	431,549	562,691	155	33,520	353,143	386,818	22,479
1,229,839	4,047,019	5,276,858	1,451	314,347	3,311,735	3,627,533	210,806
178,444	587,205	765,649	210	45,610	480,518	526,338	30,587
83,942	276,228	360,170	99	21,456	226,041	247,596	14,389
132,381	435,625	568,006	156	33,837	356,479	390,472	22,691
230,933	759,930	990,863	272	59,027	621,862	681,161	39,584
2,165,089	7,124,647	9,289,736	2,555	553,398	5,830,200	6,386,152	371,119
169,694	558,409	728,103	200	43,374	456,954	500,528	29,087
54,035	177,813	231,848	64	13,811	145,507	159,382	9,262
165,079	543,225	708,304	195	42,194	444,529	486,918	28,296
111,534	367,023	478,557	132	28,508	300,340	328,980	19,118
122,494	403,089	525,583	144	31,309	329,853	361,306	20,997
255,469	840,669	1,096,138	301	65,298	687,932	753,531	43,790
274,064	901,858	1,175,922	323	70,051	738,004	808,378	46,977
159,369	524,435	683,804	188	40,735	429,153	470,076	27,317
117,098	385,333	502,431	138	29,930	315,324	345,392	20,072
139,143	457,875	597,018	164	35,565	374,686	410,415	23,850
67,962	223,641	291,603	80	17,371	183,009	200,460	11,649
111,244	366,069	477,313	131	28,434	299,560	328,125	19,068
324,236	1,066,960	1,391,196	382	82,875	873,109	956,366	55,577
144,003	473,869	617,872	170	36,807	387,774	424,751	24,684
107,281	353,029	460,310	127	27,421	288,889	316,437	18,389
106,618	350,846	457,464	126	27,252	287,103	314,481	18,275
100,566	330,933	431,499	119	25,705	270,807	296,631	17,238
198,152	652,057	850,209	234	50,648	533,588	584,470	33,965
96,454	317,399	413,853	114	24,654	259,732	284,500	16,533
2,493,196	8,204,344	10,697,540	2,942	637,262	6,713,732	7,353,935	427,360
803,266	2,643,301	3,446,567	947	205,315	2,163,052	2,369,314	137,688
158,274	520,831	679,105	187	40,455	426,203	466,845	27,130
71,166	234,184	305,350	84	18,190	191,636	209,910	12,198
131,381	432,333	563,714	155	33,581	353,785	387,521	22,520
765,714	2,519,728	3,285,442	903	195,717	2,061,930	2,258,550	131,251
145,286	478,093	623,379	171	37,135	391,230	428,536	24,904
216,614	712,810	929,424	255	55,367	583,303	638,925	37,130
486,255	1,600,114	2,086,369	574	124,287	1,309,397	1,434,258	83,349
171,389	563,988	735,377	202	43,807	461,519	505,528	29,378
111,056	365,452	476,508	131	28,386	299,054	327,571	19,036
85,026	279,793	364,819	100	21,733	228,959	250,792	14,574
73,498	241,861	315,359	87	18,786	197,918	216,791	12,598
150,132	494,038	644,170	177	38,374	404,279	442,830	25,734
303,775	999,628	1,303,403	358	77,645	818,011	896,014	52,070
281,196	925,328	1,206,524	332	71,874	757,210	829,416	48,200
90,810	298,826	389,636	107	23,211	244,534	267,852	15,566
273,641	900,467	1,174,108	323	69,943	736,865	807,131	46,905



Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
95201	WINNEBAGO COUNTY	69,782	0.544819%	(129,072)	488,196	(647,104)
96201	WINNESHIEK COUNTY	105,488	0.823592%	(195,115)	737,997	(978,215)
97201	WOODBURY COUNTY	319,821	2.496980%	(591,554)	2,237,472	(2,965,770)
98201	WORTH COUNTY	74,089	0.578443%	(137,038)	518,326	(687,042)
99201	WRIGHT COUNTY	83,982	0.655686%	(155,337)	587,541	(778,786)
Total for all entities		\$ 12,808,322	100.000000%	(23,690,797)	89,607,137	(118,774,298)

\* - 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.

<b>DEFERRED OUTFLOWS OF RESOURCES</b>			<b>DEFERRED INFLOWS OF RESOURCES</b>				
<b>(Excluding Employer Specific Amounts) *</b>			<b>(Excluding Employer Specific Amounts) *</b>				
<b>Differences Between Expected and Actual Experience</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Deferred Outflows of Resources</b>	<b>Differences Between Expected and Actual Experience</b>	<b>Changes of Assumptions</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Deferred Inflows of Resources</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
135,129	444,668	579,797	159	34,539	363,879	398,577	23,162
204,272	672,197	876,469	241	52,212	550,068	602,521	35,014
619,316	2,037,977	2,657,293	730	158,297	1,667,707	1,826,734	106,157
143,469	472,112	615,581	169	36,671	386,336	423,176	24,592
162,627	535,156	697,783	192	41,568	437,926	479,686	27,876
<b>24,802,604</b>	<b>81,617,689</b>	<b>106,420,293</b>	<b>29,255</b>	<b>6,339,555</b>	<b>66,788,948</b>	<b>73,157,758</b>	<b>4,251,409</b>

**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, 2023

EMPLOYER ID #	Employer Name	2023 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	\$ 508,944	1.196282%	(919,647)	2,327,859	(3,642,519)
00221	MAR-MAC UNIFIED POLICE DISTRICT	13,689	0.032177%	(24,736)	62,614	(97,975)
00313	POLK COUNTY RANGERS	2,070,902	4.867693%	(3,742,060)	9,472,101	(14,821,481)
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	134,683	0.316574%	(243,367)	616,025	(963,925)
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	1,574	0.003700%	(2,844)	7,199	(11,265)
00428	NORTHERN WARREN FIRE DEPT	4,837	0.011370%	(8,741)	22,126	(34,622)
00429	CAMP TOWNSHIP FIRE DEPT	6,134	0.014419%	(11,084)	28,057	(43,903)
01201	ADAIR COUNTY	48,802	0.114710%	(88,184)	223,216	(349,278)
01204	ADAIR COUNTY HEALTH SYSTEM	51,879	0.121943%	(93,745)	237,291	(371,302)
01301	CITY OF FONTANELLE	3,157	0.007420%	(5,705)	14,440	(22,594)
01302	CITY OF GREENFIELD	17,488	0.041106%	(31,600)	79,988	(125,162)
01306	CITY OF ADAIR	10,995	0.025844%	(19,868)	50,290	(78,691)
02201	ADAMS COUNTY	32,470	0.076322%	(58,673)	148,516	(232,390)
03201	ALLAMAKEE COUNTY	53,606	0.126002%	(96,865)	245,189	(383,660)
03304	CITY OF LANSING	14,092	0.033123%	(25,464)	64,455	(100,856)
03306	CITY OF POSTVILLE	23,502	0.055243%	(42,468)	107,497	(168,206)
03312	VETERAN'S MEMORIAL HOSPITAL	67,496	0.158652%	(121,964)	308,722	(483,073)
03313	WAUKON POLICE DEPARTMENT	38,410	0.090285%	(69,407)	175,686	(274,904)
04201	APPANOOSE COUNTY	30,309	0.071242%	(54,768)	138,631	(216,922)
04301	CITY OF CENTERVILLE	50,521	0.118750%	(91,290)	231,077	(361,579)
05201	AUDUBON COUNTY	24,284	0.057080%	(43,881)	111,073	(173,802)
05302	CITY OF AUDUBON	20,183	0.047440%	(36,470)	92,315	(144,449)
06201	BENTON COUNTY	124,997	0.293809%	(225,867)	571,726	(894,608)
06301	CITY OF VINTON	63,720	0.149775%	(115,140)	291,450	(456,046)
06302	CITY OF BELLE PLAINE	27,673	0.065046%	(50,005)	126,574	(198,057)
06315	CITY OF URBANA	7,211	0.016950%	(13,030)	32,983	(51,611)
07001	UNIVERSITY OF NORTHERN IOWA	83,677	0.196684%	(151,201)	382,729	(598,875)
07201	BLACK HAWK COUNTY	203,670	0.478730%	(368,025)	931,566	(1,457,669)
07304	CITY OF GILBERTVILLE	5,061	0.011897%	(9,146)	23,150	(36,224)
07306	CITY OF DUNKERTON	3,749	0.008813%	(6,775)	17,149	(26,833)
07311	CITY OF LA PORTE CITY	24,623	0.057878%	(44,494)	112,625	(176,230)
07319	CITY OF EVANSDALE	8,328	0.019575%	(15,048)	38,091	(59,604)
07327	CITY OF RAYMOND	9	0.000021%	(16)	40	(63)
07334	HUDSON POLICE DEPARTMENT	42,902	0.100841%	(77,522)	196,228	(307,048)
08201	BOONE COUNTY	61,715	0.145062%	(111,517)	282,278	(441,695)
08204	BOONE COUNTY HOSPITAL	104,443	0.245495%	(188,725)	477,712	(747,500)
08301	CITY OF BOONE	7,110	0.016712%	(12,848)	32,520	(50,886)
08302	CITY OF OGDEN	11,435	0.026877%	(20,662)	52,301	(81,838)
08303	CITY OF MADRID	24,742	0.058158%	(44,709)	113,169	(177,082)
09201	BREMER COUNTY	68,217	0.160346%	(123,266)	312,018	(488,231)
09302	CITY OF SUMNER	14,464	0.033998%	(26,136)	66,156	(103,518)
09303	CITY OF WAVERLY	1,312	0.003084%	(2,371)	6,001	(9,390)
09304	CITY OF TRIPOLI	5,643	0.013263%	(10,196)	25,809	(40,385)
09305	CITY OF JANESVILLE	10,903	0.025627%	(19,701)	49,868	(78,032)
09307	CITY OF READLYN	5,970	0.014033%	(10,788)	27,308	(42,730)
09318	WAVERLY HEALTH CENTER	124,258	0.292072%	(224,531)	568,345	(889,319)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
797,917	2,205,864	3,003,781	243,654	1,927,859	2,171,513	271,882
21,462	59,332	80,794	6,554	51,855	58,409	7,313
3,246,741	8,975,702	12,222,443	991,432	7,844,495	8,835,927	1,106,295
211,154	583,741	794,895	64,478	510,172	574,650	71,949
2,468	6,822	9,290	754	5,962	6,716	841
7,584	20,966	28,550	2,316	18,324	20,640	2,584
9,617	26,587	36,204	2,937	23,236	26,173	3,277
76,512	211,518	288,030	23,364	184,861	208,225	26,071
81,336	224,856	306,192	24,837	196,517	221,354	27,714
4,949	13,683	18,632	1,511	11,958	13,469	1,686
27,418	75,796	103,214	8,372	66,244	74,616	9,342
17,238	47,654	64,892	5,264	41,648	46,912	5,874
50,907	140,733	191,640	15,545	122,996	138,541	17,346
84,043	232,339	316,382	25,664	203,058	228,722	28,637
22,093	61,077	83,170	6,746	53,379	60,125	7,528
36,847	101,864	138,711	11,252	89,026	100,278	12,555
105,820	292,543	398,363	32,314	255,674	287,988	36,057
60,220	166,479	226,699	18,389	145,497	163,886	20,519
47,518	131,365	178,883	14,510	114,810	129,320	16,191
79,206	218,968	298,174	24,187	191,371	215,558	26,989
38,072	105,252	143,324	11,626	91,987	103,613	12,973
31,643	87,477	119,120	9,662	76,452	86,114	10,782
195,970	541,763	737,733	59,842	473,485	533,327	66,775
99,900	276,176	376,076	30,506	241,369	271,875	34,040
43,386	119,941	163,327	13,248	104,825	118,073	14,783
11,306	31,255	42,561	3,452	27,316	30,768	3,852
131,188	362,671	493,859	40,060	316,964	357,024	44,701
319,312	882,746	1,202,058	97,506	771,493	868,999	108,802
7,935	21,937	29,872	2,423	19,172	21,595	2,704
5,878	16,250	22,128	1,795	14,202	15,997	2,003
38,604	106,722	145,326	11,788	93,272	105,060	13,154
13,057	36,095	49,152	3,987	31,546	35,533	4,449
14	38	52	4	34	38	5
67,261	185,944	253,205	20,539	162,510	183,049	22,918
96,756	267,485	364,241	29,546	233,774	263,320	32,969
163,745	452,677	616,422	50,001	395,626	445,627	55,794
11,147	30,816	41,963	3,404	26,932	30,336	3,798
17,927	49,560	67,487	5,474	43,314	48,788	6,109
38,791	107,239	146,030	11,845	93,723	105,568	13,218
106,950	295,666	402,616	32,659	258,404	291,063	36,442
22,676	62,689	85,365	6,924	54,788	61,712	7,727
2,057	5,686	7,743	628	4,970	5,598	701
8,847	24,456	33,303	2,701	21,374	24,075	3,014
17,093	47,255	64,348	5,220	41,299	46,519	5,824
9,360	25,877	35,237	2,858	22,616	25,474	3,189
194,811	538,560	733,371	59,488	470,686	530,174	66,380

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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
09319	DENVER POLICE DEPARTMENT	23,089	0.054270%	(41,720)	105,605	(165,246)
10201	BUCHANAN COUNTY	58,687	0.137945%	(106,046)	268,429	(420,025)
10205	BUCHANAN COUNTY HEALTH CENTER	5,574	0.013102%	(10,072)	25,494	(39,893)
10301	CITY OF FAIRBANK	6,087	0.014306%	(10,998)	27,839	(43,561)
10302	CITY OF INDEPENDENCE	97,731	0.229717%	(176,596)	447,010	(699,459)
10303	CITY OF JESUP	25,378	0.059652%	(45,857)	116,077	(181,631)
10306	CITY OF LAMONT	33	0.000077%	(59)	149	(233)
11201	BUENA VISTA COUNTY	79,012	0.185719%	(142,772)	361,392	(565,489)
11204	BUENA VISTA REGIONAL MEDICAL CENTER	108,222	0.254377%	(195,554)	494,996	(774,545)
11301	CITY OF SIOUX RAPIDS	4,905	0.011529%	(8,863)	22,433	(35,103)
11302	CITY OF NEWELL	5,343	0.012559%	(9,654)	24,438	(38,239)
11303	CITY OF MARATHON	34	0.000079%	(61)	153	(240)
11307	CITY OF STORM LAKE	8,145	0.019145%	(14,718)	37,254	(58,293)
12201	BUTLER COUNTY	35,163	0.082652%	(63,539)	160,833	(251,664)
12302	CITY OF PARKERSBURG	11,378	0.026744%	(20,560)	52,041	(81,432)
12305	CITY OF CLARKSVILLE	6,218	0.014615%	(11,235)	28,439	(44,501)
12310	CITY OF APLINGTON	9,035	0.021238%	(16,327)	41,327	(64,667)
12321	CITY OF BRISTOW	168	0.000394%	(303)	767	(1,200)
13201	CALHOUN COUNTY	69,575	0.163537%	(125,720)	318,229	(497,949)
13301	CITY OF ROCKWELL CITY	23,524	0.055293%	(42,506)	107,595	(168,359)
13303	CITY OF LAKE CITY	23,689	0.055680%	(42,805)	108,349	(169,540)
13307	CITY OF POMEROY	4,227	0.009936%	(7,638)	19,335	(30,254)
13323	MANSON POLICE DEPT	19,650	0.046188%	(35,507)	89,877	(140,635)
14201	CARROLL COUNTY	155,459	0.365409%	(280,909)	711,053	(1,112,621)
14302	CITY OF CARROLL	7,105	0.016699%	(12,838)	32,495	(50,847)
14303	CITY OF TEMPLETON	389	0.000914%	(702)	1,778	(2,782)
14308	CITY OF MANNING	22,703	0.053364%	(41,024)	103,842	(162,488)
14309	CITY OF COON RAPIDS	13,075	0.030733%	(23,626)	59,804	(93,578)
14312	CITY OF ARCADIA	151	0.000355%	(273)	690	(1,080)
15201	CASS COUNTY	26,254	0.061710%	(47,439)	120,081	(187,897)
15302	CITY OF ATLANTIC	95,513	0.224505%	(172,589)	436,866	(683,587)
15305	CITY OF ANITA	56	0.000131%	(101)	255	(400)
16201	CEDAR COUNTY	93,115	0.218868%	(168,256)	425,898	(666,424)
16303	CITY OF TIPTON	66,987	0.157453%	(121,043)	306,390	(479,424)
16304	CITY OF WEST BRANCH	24,682	0.058016%	(44,600)	112,893	(176,650)
16305	CITY OF DURANT	21,860	0.051382%	(39,500)	99,984	(156,451)
16306	CITY OF MECHANICSVILLE	6,124	0.014395%	(11,066)	28,011	(43,830)
16307	CITY OF CLARENCE	13,195	0.031015%	(23,843)	60,353	(94,437)
17201	CERRO GORDO COUNTY	145,078	0.341009%	(262,152)	663,574	(1,038,328)
17303	CITY OF CLEAR LAKE	172,714	0.405967%	(312,089)	789,976	(1,236,116)
17308	CITY OF ROCKWELL	6,521	0.015328%	(11,783)	29,827	(46,672)
18201	CHEROKEE COUNTY	22,343	0.052519%	(40,374)	102,197	(159,913)
18302	CITY OF CHEROKEE	57,940	0.136190%	(104,697)	265,014	(414,681)
18306	CITY OF MARCUS	3,782	0.008889%	(6,833)	17,296	(27,065)
18309	CITY OF AURELIA	5,737	0.013484%	(10,366)	26,239	(41,058)
19201	CHICKASAW COUNTY	65,060	0.152924%	(117,561)	297,577	(465,634)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
36,198	100,071	136,269	11,054	87,459	98,513	12,334
92,009	254,362	346,371	28,096	222,305	250,401	31,351
8,739	24,158	32,897	2,668	21,114	23,782	2,978
9,542	26,380	35,922	2,914	23,055	25,969	3,251
153,221	423,584	576,805	46,788	370,199	416,987	52,209
39,788	109,994	149,782	12,150	96,131	108,281	13,557
51	141	192	16	123	139	17
123,874	342,453	466,327	37,826	299,294	337,120	42,209
169,669	469,055	638,724	51,811	409,940	461,751	57,813
7,689	21,258	28,947	2,348	18,579	20,927	2,620
8,377	23,157	31,534	2,558	20,239	22,797	2,854
53	145	198	16	127	143	18
12,769	35,302	48,071	3,899	30,853	34,752	4,351
55,129	152,404	207,533	16,834	133,197	150,031	18,785
17,838	49,314	67,152	5,447	43,099	48,546	6,078
9,748	26,949	36,697	2,977	23,553	26,530	3,322
14,166	39,161	53,327	4,326	34,226	38,552	4,827
263	726	989	80	635	715	90
109,079	301,551	410,630	33,309	263,547	296,856	37,168
36,880	101,956	138,836	11,262	89,107	100,369	12,567
37,139	102,671	139,810	11,341	89,731	101,072	12,655
6,627	18,321	24,948	2,024	16,012	18,036	2,258
30,807	85,167	115,974	9,407	74,433	83,840	10,497
243,727	673,789	917,516	74,425	588,871	663,296	83,047
11,138	30,792	41,930	3,401	26,912	30,313	3,795
609	1,685	2,294	186	1,472	1,658	208
35,594	98,400	133,994	10,869	85,999	96,868	12,128
20,499	56,670	77,169	6,260	49,527	55,787	6,985
236	654	890	72	571	643	81
41,160	113,788	154,948	12,569	99,448	112,017	14,025
149,744	413,971	563,715	45,726	361,799	407,525	51,024
88	242	330	27	212	239	30
145,984	403,578	549,562	44,578	352,715	397,293	49,743
105,021	290,333	395,354	32,069	253,743	285,812	35,785
38,696	106,977	145,673	11,816	93,495	105,311	13,185
34,272	94,745	129,017	10,465	82,804	93,269	11,678
9,601	26,543	36,144	2,932	23,198	26,130	3,272
20,687	57,190	77,877	6,317	49,982	56,299	7,049
227,452	628,798	856,250	69,455	549,551	619,006	77,502
270,779	748,576	1,019,355	82,686	654,233	736,919	92,265
10,224	28,264	38,488	3,122	24,702	27,824	3,484
35,030	96,841	131,871	10,697	84,636	95,333	11,936
90,838	251,125	341,963	27,739	219,476	247,215	30,952
5,929	16,390	22,319	1,810	14,324	16,134	2,020
8,994	24,864	33,858	2,746	21,730	24,476	3,065
102,000	281,982	383,982	31,147	246,444	277,591	34,756



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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
19304	CITY OF NEW HAMPTON	35,513	0.083475%	(64,172)	162,435	(254,170)
20201	CLARKE COUNTY	56,534	0.132885%	(102,156)	258,582	(404,617)
20204	CLARKE COUNTY HOSPITAL	58,872	0.138379%	(106,379)	269,273	(421,345)
20301	CITY OF OSCEOLA	69,964	0.164451%	(126,422)	320,006	(500,730)
21201	CLAY COUNTY	66,838	0.157103%	(120,774)	305,709	(478,359)
21301	CITY OF EVERLY	126	0.000297%	(228)	578	(905)
21302	SPENCER HOSPITAL	80,498	0.189211%	(145,457)	368,188	(576,123)
21303	CITY OF SPENCER	1,871	0.004399%	(3,382)	8,560	(13,394)
21309	CITY OF DICKENS	140	0.000328%	(252)	639	(1,000)
22201	CLAYTON COUNTY	73,658	0.173135%	(133,099)	336,906	(527,174)
22302	CITY OF GUTTENBERG	21,087	0.049564%	(38,103)	96,448	(150,917)
22303	CITY OF STRAWBERRY POINT	19,114	0.044929%	(34,539)	87,427	(136,802)
22306	CITY OF ELKADER	16,902	0.039729%	(30,542)	77,309	(120,969)
22308	CITY OF MONONA	14,087	0.033111%	(25,454)	64,431	(100,818)
22311	CITY OF GARNAVILLO	836	0.001965%	(1,510)	3,823	(5,982)
22324	GUTTENBERG MUNIC HOSP	6,464	0.015194%	(11,680)	29,566	(46,263)
23201	CLINTON COUNTY	102,898	0.241864%	(185,934)	470,646	(736,443)
24201	CRAWFORD COUNTY	32,317	0.075962%	(58,396)	147,815	(231,294)
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	62,816	0.147649%	(113,506)	287,312	(449,572)
24301	CITY OF DENISON	85,004	0.199803%	(153,600)	388,799	(608,374)
24303	CITY OF MANILLA	3,553	0.008350%	(6,419)	16,249	(25,426)
25201	DALLAS COUNTY	291,102	0.684240%	(526,012)	1,331,470	(2,083,420)
25301	CITY OF WOODWARD	6,009	0.014124%	(10,858)	27,484	(43,005)
25305	CITY OF VAN METER	10,352	0.024333%	(18,706)	47,350	(74,091)
25306	CITY OF DALLAS CENTER	17	0.000039%	(30)	77	(120)
25308	CITY OF PERRY	81,346	0.191205%	(146,990)	372,068	(582,194)
25312	CITY OF ADEL	64,764	0.152228%	(117,026)	296,222	(463,514)
25314	CITY OF GRANGER	24,647	0.057933%	(44,536)	112,732	(176,398)
25315	CITY OF WAUKEE	445,336	1.046772%	(804,710)	2,036,925	(3,187,281)
25318	CITY OF DE SOTO	11,583	0.027226%	(20,930)	52,979	(82,899)
26201	DAVIS COUNTY	41,331	0.097150%	(74,684)	189,045	(295,808)
26203	DAVIS COUNTY HOSPITAL	54,689	0.128546%	(98,821)	250,140	(391,407)
26301	CITY OF BLOOMFIELD	32,467	0.076315%	(58,667)	148,502	(232,368)
27201	DECATUR COUNTY	52,259	0.122836%	(94,431)	239,029	(374,021)
27204	DECATUR COUNTY HOSPITAL	68,498	0.161006%	(123,774)	313,303	(490,241)
27301	CITY OF LAMONI	23,251	0.054653%	(42,014)	106,349	(166,410)
27302	CITY OF LEON	10,287	0.024179%	(18,587)	47,050	(73,621)
28201	DELAWARE COUNTY	48,955	0.115069%	(88,460)	223,914	(350,369)
28204	REGIONAL MEDICAL CENTER	69,917	0.164340%	(126,337)	319,792	(500,395)
28301	CITY OF EDGEWOOD	1,999	0.004698%	(3,611)	9,141	(14,304)
28304	CITY OF MANCHESTER	66,182	0.155563%	(119,590)	302,711	(473,668)
28312	CITY OF GREELEY	209	0.000492%	(379)	958	(1,499)
29201	DES MOINES COUNTY	134,047	0.315081%	(242,220)	613,119	(959,379)
29305	CITY OF WEST BURLINGTON	69,591	0.163576%	(125,750)	318,304	(498,067)
29306	CITY OF DANVILLE	279	0.000657%	(505)	1,278	(1,999)
30201	DICKINSON COUNTY	72,315	0.169978%	(130,671)	330,762	(517,560)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
55,677	153,922	209,599	17,002	134,523	151,525	18,972
88,634	245,031	333,665	27,065	214,150	241,215	30,201
92,298	255,161	347,459	28,184	223,003	251,187	31,450
109,688	303,236	412,924	33,495	265,019	298,514	37,375
104,788	289,688	394,476	31,998	253,179	285,177	35,705
198	548	746	61	479	540	68
126,203	348,893	475,096	38,538	304,922	343,460	43,003
2,934	8,111	11,045	896	7,089	7,985	1,000
219	605	824	67	529	596	75
115,481	319,250	434,731	35,264	279,015	314,279	39,349
33,059	91,394	124,453	10,095	79,875	89,970	11,265
29,967	82,846	112,813	9,151	72,405	81,556	10,211
26,499	73,257	99,756	8,092	64,025	72,117	9,029
22,085	61,054	83,139	6,744	53,360	60,104	7,525
1,310	3,623	4,933	400	3,166	3,566	446
10,134	28,016	38,150	3,095	24,485	27,580	3,453
161,323	445,981	607,304	49,262	389,774	439,036	54,969
50,666	140,069	190,735	15,472	122,416	137,888	17,264
98,482	272,255	370,737	30,073	237,943	268,016	33,557
133,268	368,424	501,692	40,695	321,991	362,686	45,410
5,570	15,397	20,967	1,701	13,457	15,158	1,898
456,386	1,261,693	1,718,079	139,363	1,102,682	1,242,045	155,509
9,421	26,044	35,465	2,877	22,761	25,638	3,210
16,230	44,868	61,098	4,956	39,214	44,170	5,530
26	73	99	8	63	71	9
127,533	352,569	480,102	38,944	308,135	347,079	43,456
101,536	280,698	382,234	31,005	245,322	276,327	34,597
38,641	106,824	145,465	11,800	93,361	105,161	13,167
698,194	1,930,177	2,628,371	213,202	1,686,917	1,900,119	237,903
18,160	50,203	68,363	5,545	43,876	49,421	6,188
64,799	179,138	243,937	19,787	156,561	176,348	22,079
85,740	237,031	322,771	26,182	207,158	233,340	29,215
50,902	140,719	191,621	15,543	122,984	138,527	17,344
81,932	226,502	308,434	25,019	197,956	222,975	27,917
107,390	296,884	404,274	32,793	259,468	292,261	36,592
36,453	100,776	137,229	11,131	88,075	99,206	12,421
16,127	44,584	60,711	4,925	38,965	43,890	5,495
76,751	212,179	288,930	23,437	185,438	208,875	26,152
109,615	303,033	412,648	33,472	264,842	298,314	37,350
3,133	8,662	11,795	957	7,570	8,527	1,068
103,760	286,847	390,607	31,684	250,696	282,380	35,355
328	908	1,236	100	794	894	112
210,158	580,988	791,146	64,174	507,766	571,940	71,609
109,105	301,623	410,728	33,316	263,609	296,925	37,176
438	1,211	1,649	134	1,058	1,192	149
113,375	313,428	426,803	34,620	273,927	308,547	38,631

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, 2023

EMPLOYER ID #	Employer Name	2023 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/(Asset)	Change in	Change in
					NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)	NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)
30204	LAKES REGIONAL HEALTHCARE	71,427	0.167891%	(129,067)	326,702	(511,207)
30301	CITY OF SPIRIT LAKE	65,481	0.153913%	(118,322)	299,502	(468,646)
30302	CITY OF ARNOLDS PARK	40,245	0.094596%	(72,721)	184,075	(288,032)
30305	CITY OF LAKE PARK	13,365	0.031415%	(24,150)	61,131	(95,654)
30306	CITY OF OKOBOJI	28,451	0.066874%	(51,410)	130,132	(203,624)
30307	CITY OF MILFORD	37,988	0.089292%	(68,643)	173,754	(271,881)
31201	DUBUQUE COUNTY	79,926	0.187867%	(144,424)	365,573	(572,030)
31301	CITY OF CASCADE	12,722	0.029903%	(22,988)	58,188	(91,050)
31303	CITY OF FARLEY	9,457	0.022230%	(17,089)	43,257	(67,687)
31306	CITY OF DYERSVILLE	48,508	0.114020%	(87,653)	221,873	(347,176)
31307	CITY OF EPWORTH	7,252	0.017046%	(13,104)	33,170	(51,903)
31311	CITY OF PEOSTA	27,979	0.065765%	(50,557)	127,972	(200,244)
31319	CITY OF ASBURY	41,617	0.097821%	(75,200)	190,351	(297,852)
32201	EMMET COUNTY	45,600	0.107185%	(82,399)	208,572	(326,363)
32303	CITY OF ESTHERVILLE	1,751	0.004117%	(3,165)	8,011	(12,535)
33201	FAYETTE COUNTY	84,906	0.199574%	(153,424)	388,354	(607,677)
33302	CITY OF WEST UNION	25,694	0.060394%	(46,428)	117,521	(183,890)
33305	CITY OF FAYETTE	18,213	0.042811%	(32,911)	83,306	(130,353)
34201	FLOYD COUNTY	30,806	0.072409%	(55,665)	140,902	(220,477)
34302	CITY OF CHARLES CITY	644	0.001513%	(1,163)	2,944	(4,606)
34305	CITY OF NORA SPRINGS	5,982	0.014061%	(10,809)	27,361	(42,813)
35201	FRANKLIN COUNTY	31,941	0.075078%	(57,716)	146,095	(228,602)
35205	FRANKLIN GENERAL HOSPITAL	31,206	0.073350%	(56,388)	142,732	(223,341)
35301	CITY OF HAMPTON	43,210	0.101566%	(78,079)	197,638	(309,255)
35309	CITY OF SHEFFIELD	6,388	0.015015%	(11,543)	29,219	(45,720)
35311	CITY OF HANSELL	158	0.000372%	(286)	724	(1,133)
36201	FREMONT COUNTY	74,010	0.173962%	(133,734)	338,515	(529,692)
36306	CITY OF TABOR	5,027	0.011817%	(9,084)	22,995	(35,981)
37201	GREENE COUNTY	77,429	0.181999%	(139,913)	354,154	(554,164)
37303	CITY OF JEFFERSON	42,462	0.099807%	(76,727)	194,215	(303,898)
38201	GRUNDY COUNTY	27,515	0.064674%	(49,719)	125,851	(196,925)
38303	CITY OF GRUNDY CENTER	49,929	0.117359%	(90,220)	228,371	(357,343)
38307	CITY OF BEAMAN	35	0.000082%	(63)	159	(249)
39201	GUTHRIE COUNTY	48,644	0.114338%	(87,898)	222,492	(348,145)
39301	CITY OF PANORA	50,286	0.118199%	(90,866)	230,004	(359,900)
39303	CITY OF STUART	48,472	0.113933%	(87,587)	221,704	(346,911)
40201	HAMILTON COUNTY	114,851	0.269959%	(207,532)	525,316	(821,989)
40202	HAMILTON HOSPITAL	60,451	0.142092%	(109,234)	276,499	(432,652)
40302	CITY OF WEBSTER CITY	4,211	0.009897%	(7,609)	19,259	(30,136)
40303	CITY OF STRATFORD	348	0.000818%	(629)	1,593	(2,492)
40304	CITY OF JEWELL	10,794	0.025372%	(19,505)	49,371	(77,253)
40307	CITY OF BLAIRSBURG	144	0.000339%	(260)	659	(1,031)
40308	CITY OF WILLIAMS	84	0.000198%	(153)	386	(604)
41201	HANCOCK COUNTY	48,051	0.112945%	(86,827)	219,781	(343,903)
41302	CITY OF BRITT	29,574	0.069514%	(53,439)	135,267	(211,660)
41303	CITY OF GARNER	39,313	0.092406%	(71,037)	179,814	(281,364)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
111,983	309,580	421,563	34,195	270,564	304,759	38,157
102,660	283,806	386,466	31,348	248,038	279,386	34,980
63,095	174,428	237,523	19,267	152,445	171,712	21,499
20,954	57,927	78,881	6,398	50,627	57,025	7,140
44,605	123,312	167,917	13,621	107,771	121,392	15,199
59,557	164,648	224,205	18,187	143,897	162,084	20,294
125,307	346,414	471,721	38,264	302,756	341,020	42,697
19,945	55,139	75,084	6,091	48,190	54,281	6,796
14,827	40,990	55,817	4,528	35,824	40,352	5,052
76,051	210,245	286,296	23,223	183,748	206,971	25,914
11,370	31,432	42,802	3,472	27,470	30,942	3,874
43,865	121,265	165,130	13,395	105,982	119,377	14,947
65,246	180,375	245,621	19,924	157,643	177,567	22,232
71,492	197,642	269,134	21,831	172,733	194,564	24,360
2,746	7,591	10,337	839	6,635	7,474	936
133,116	368,002	501,118	40,648	321,622	362,270	45,358
40,282	111,362	151,644	12,301	97,327	109,628	13,726
28,555	78,940	107,495	8,720	68,991	77,711	9,730
48,297	133,518	181,815	14,748	116,691	131,439	16,457
1,009	2,789	3,798	308	2,438	2,746	344
9,378	25,927	35,305	2,864	22,659	25,523	3,196
50,077	138,438	188,515	15,292	120,991	136,283	17,063
48,924	135,252	184,176	14,940	118,207	133,147	16,670
67,744	187,281	255,025	20,687	163,678	184,365	23,083
10,015	27,688	37,703	3,058	24,198	27,256	3,413
248	686	934	76	600	676	85
116,032	320,775	436,807	35,432	280,347	315,779	39,537
7,882	21,790	29,672	2,407	19,043	21,450	2,686
121,393	335,594	456,987	37,069	293,300	330,369	41,363
66,571	184,037	250,608	20,328	160,843	181,171	22,683
43,138	119,255	162,393	13,173	104,226	117,399	14,699
78,278	216,402	294,680	23,903	189,129	213,032	26,673
55	151	206	17	132	149	19
76,263	210,832	287,095	23,288	184,261	207,549	25,986
78,838	217,951	296,789	24,074	190,482	214,556	26,863
75,993	210,085	286,078	23,205	183,608	206,813	25,894
180,062	497,786	677,848	54,984	435,050	490,034	61,354
94,775	262,009	356,784	28,941	228,988	257,929	32,294
6,601	18,250	24,851	2,016	15,950	17,966	2,249
546	1,509	2,055	167	1,319	1,486	186
16,923	46,784	63,707	5,168	40,887	46,055	5,766
226	625	851	69	546	615	77
132	366	498	40	320	360	45
75,334	208,263	283,597	23,004	182,016	205,020	25,669
46,365	128,178	174,543	14,158	112,024	126,182	15,799
61,634	170,390	232,024	18,821	148,916	167,737	21,001

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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
41305	CITY OF KANAWHA	6,132	0.014414%	(11,081)	28,048	(43,888)
42201	HARDIN COUNTY	90,304	0.212262%	(163,178)	413,044	(646,311)
42302	CITY OF ACKLEY	7,148	0.016802%	(12,917)	32,695	(51,160)
42303	CITY OF ELDORA	72,432	0.170253%	(130,882)	331,296	(518,396)
42304	CITY OF IOWA FALLS	99,916	0.234855%	(180,546)	457,007	(715,102)
42315	CITY OF HUBBARD	29	0.000067%	(52)	131	(205)
43201	HARRISON COUNTY	63,604	0.149502%	(114,930)	290,917	(455,213)
43301	CITY OF MISSOURI VALLEY	42,931	0.100909%	(77,574)	196,360	(307,254)
43303	CITY OF WOODBINE	18,103	0.042551%	(32,711)	82,801	(129,563)
43305	CITY OF DUNLAP	12,769	0.030014%	(23,073)	58,405	(91,389)
43306	CITY OF LOGAN	6,320	0.014856%	(11,420)	28,908	(45,234)
44201	HENRY COUNTY	71,867	0.168925%	(129,862)	328,714	(514,356)
44204	HENRY COUNTY HEALTH CENTER	113,004	0.265618%	(204,195)	516,869	(808,772)
44301	CITY OF MOUNT PLEASANT	101,610	0.238835%	(183,606)	464,752	(727,222)
44302	CITY OF WINFIELD	3,331	0.007829%	(6,019)	15,235	(23,839)
44303	CITY OF NEW LONDON	22,916	0.053864%	(41,408)	104,814	(164,008)
44306	CITY OF WAYLAND	3,073	0.007224%	(5,553)	14,057	(21,995)
45201	HOWARD COUNTY	49,481	0.116306%	(89,411)	226,322	(354,137)
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	57,410	0.134944%	(103,739)	262,589	(410,886)
45302	CITY OF CRESCO	45,509	0.106970%	(82,234)	208,155	(325,711)
46201	HUMBOLDT COUNTY	22,812	0.053619%	(41,220)	104,338	(163,264)
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	47,070	0.110640%	(85,055)	215,295	(336,884)
46302	CITY OF HUMBOLDT	47,779	0.112305%	(86,335)	218,536	(341,955)
47201	IDA COUNTY	46,127	0.108422%	(83,350)	210,981	(330,132)
48201	IOWA COUNTY	150,798	0.354453%	(272,487)	689,734	(1,079,262)
48303	CITY OF WILLIAMSBURG	40,245	0.094596%	(72,721)	184,075	(288,031)
48305	CITY OF MARENGO	21,451	0.050420%	(38,761)	98,113	(153,523)
49201	JACKSON COUNTY	82,782	0.194580%	(149,584)	378,635	(592,470)
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	69,926	0.164363%	(126,355)	319,836	(500,463)
49301	CITY OF MAQUOKETA	2,132	0.005011%	(3,852)	9,751	(15,259)
49303	CITY OF PRESTON	9,640	0.022659%	(17,419)	44,092	(68,993)
49304	CITY OF BELLEVUE	30,803	0.072402%	(55,660)	140,889	(220,456)
49321	SABULA POLICE DEPT	5,283	0.012419%	(9,547)	24,166	(37,814)
50201	JASPER COUNTY	124,305	0.292180%	(224,615)	568,557	(889,651)
50301	CITY OF COLFAX	23,401	0.055004%	(42,284)	107,033	(167,479)
50307	CITY OF MONROE	21,184	0.049794%	(38,279)	96,895	(151,616)
50310	CITY OF PRAIRIE CITY	17,438	0.040989%	(31,510)	79,760	(124,805)
50312	CITY OF BAXTER	11,299	0.026558%	(20,417)	51,680	(80,866)
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	17,971	0.042241%	(32,473)	82,198	(128,619)
51201	JEFFERSON COUNTY	86,197	0.202608%	(155,755)	394,257	(616,913)
51202	JEFFERSON COUNTY HEALTH CENTER	388	0.000912%	(701)	1,774	(2,776)
51301	CITY OF FAIRFIELD	11,534	0.027111%	(20,842)	52,756	(82,550)
52003	UNIVERSITY OF IOWA	142,669	0.335347%	(257,799)	652,556	(1,021,087)
52201	JOHNSON COUNTY	490,882	1.153827%	(887,009)	2,245,245	(3,513,249)
52303	CITY OF CORALVILLE	296,826	0.697696%	(536,357)	1,357,655	(2,124,392)
52310	CITY OF HILLS	223	0.000525%	(404)	1,022	(1,599)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
9,614	26,578	36,192	2,936	23,229	26,165	3,276
141,578	391,398	532,976	43,233	342,070	385,303	48,241
11,207	30,982	42,189	3,422	27,077	30,499	3,819
113,558	313,934	427,492	34,676	274,369	309,045	38,694
156,648	433,057	589,705	47,834	378,479	426,313	53,376
45	124	169	14	108	122	15
99,717	275,671	375,388	30,450	240,928	271,378	33,978
67,306	186,069	253,375	20,553	162,619	183,172	22,934
28,382	78,462	106,844	8,667	68,573	77,240	9,671
20,019	55,344	75,363	6,113	48,369	54,482	6,821
9,909	27,393	37,302	3,026	23,941	26,967	3,376
112,673	311,487	424,160	34,406	272,231	306,637	38,392
177,167	489,782	666,949	54,100	428,055	482,155	60,368
159,303	440,396	599,699	48,645	384,893	433,538	54,281
5,222	14,437	19,659	1,595	12,617	14,212	1,779
35,927	99,321	135,248	10,971	86,804	97,775	12,242
4,818	13,320	18,138	1,471	11,641	13,112	1,642
77,576	214,461	292,037	23,689	187,432	211,121	26,433
90,007	248,828	338,835	27,485	217,468	244,953	30,669
71,349	197,246	268,595	21,787	172,387	194,174	24,311
35,764	98,870	134,634	10,921	86,410	97,331	12,186
73,797	204,013	277,810	22,535	178,301	200,836	25,145
74,907	207,084	281,991	22,874	180,985	203,859	25,524
72,318	199,924	272,242	22,083	174,727	196,810	24,641
236,419	653,587	890,006	72,194	571,216	643,410	80,558
63,095	174,428	237,523	19,267	152,445	171,712	21,499
33,630	92,972	126,602	10,269	81,254	91,523	11,459
129,784	358,792	488,576	39,631	313,574	353,205	44,223
109,630	303,074	412,704	33,477	264,878	298,355	37,355
3,342	9,240	12,582	1,021	8,076	9,097	1,139
15,113	41,781	56,894	4,615	36,516	41,131	5,150
48,292	133,505	181,797	14,747	116,680	131,427	16,455
8,283	22,899	31,182	2,529	20,013	22,542	2,822
194,884	538,761	733,645	59,510	470,861	530,371	66,405
36,687	101,423	138,110	11,203	88,641	99,844	12,501
33,213	91,817	125,030	10,142	80,245	90,387	11,317
27,339	75,580	102,919	8,348	66,055	74,403	9,316
17,714	48,971	66,685	5,409	42,800	48,209	6,036
28,175	77,890	106,065	8,604	68,073	76,677	9,600
135,139	373,595	508,734	41,266	326,511	367,777	46,047
608	1,681	2,289	186	1,469	1,655	207
18,083	49,991	68,074	5,522	43,691	49,213	6,162
223,676	618,358	842,034	68,302	540,426	608,728	76,215
769,600	2,127,580	2,897,180	235,007	1,859,441	2,094,448	262,234
465,362	1,286,505	1,751,867	142,104	1,124,367	1,266,471	158,567
350	968	1,318	107	846	953	119

Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
52312	CITY OF TIFFIN	2,686	0.006314%	(4,854)	12,287	(19,226)
52315	CITY OF NORTH LIBERTY	244,362	0.574376%	(441,554)	1,117,686	(1,748,900)
52319	UNIVERSITY HEIGHTS POLICE DEPT	37,541	0.088241%	(67,836)	171,709	(268,682)
53201	JONES COUNTY	50,954	0.119767%	(92,072)	233,057	(364,676)
53304	CITY OF ANAMOSA	41,709	0.098037%	(75,366)	190,771	(298,509)
53305	CITY OF MONTICELLO	80,010	0.188066%	(144,576)	365,960	(572,636)
54201	KEOKUK COUNTY	47,131	0.110783%	(85,165)	215,574	(337,320)
54205	KEOKUK COUNTY HEALTH CENTER	80,028	0.188107%	(144,608)	366,039	(572,760)
54304	CITY OF KEOTA	5,702	0.013403%	(10,303)	26,081	(40,810)
55201	KOSSUTH COUNTY	57,466	0.135075%	(103,840)	262,844	(411,286)
55301	CITY OF ALGONA	118,855	0.279372%	(214,768)	543,633	(850,650)
55306	CITY OF BANCROFT	7,681	0.018055%	(13,880)	35,133	(54,974)
55309	CITY OF BURT	154	0.000363%	(279)	706	(1,104)
55314	CITY OF TITONKA	16	0.000037%	(29)	72	(113)
56201	LEE COUNTY	335,820	0.789351%	(606,817)	1,536,007	(2,403,469)
56304	CITY OF WEST POINT	7,111	0.016715%	(12,849)	32,525	(50,894)
56310	CITY OF MONTROSE	4,674	0.010986%	(8,445)	21,377	(33,450)
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	105,470	0.247909%	(190,581)	482,410	(754,851)
57202	LINN COUNTY	104,261	0.245067%	(188,396)	476,879	(746,197)
57301	CITY OF CEDAR RAPIDS	93,380	0.219490%	(168,734)	427,109	(668,319)
57304	CITY OF LISBON	6,232	0.014648%	(11,261)	28,505	(44,603)
57305	CITY OF MOUNT VERNON	62,182	0.146161%	(112,362)	284,416	(445,040)
57317	CITY OF ROBINS	15,455	0.036328%	(27,927)	70,691	(110,614)
57319	CITY OF HIAWATHA	194,076	0.456179%	(350,690)	887,685	(1,389,006)
57323	CITY OF FAIRFAX	2,300	0.005407%	(4,157)	10,521	(16,463)
58201	LOUISA COUNTY	59,988	0.141003%	(108,397)	274,380	(429,337)
58301	CITY OF WAPELLO	14,914	0.035056%	(26,949)	68,216	(106,741)
58316	COLUMBUS JUNCTION POLICE DEPT	35,362	0.083120%	(63,899)	161,744	(253,090)
59201	LUCAS COUNTY	26,904	0.063238%	(48,614)	123,055	(192,551)
59204	LUCAS COUNTY HEALTH CENTER	87,906	0.206625%	(158,844)	402,073	(629,145)
59311	CHARITON POLICE DEPT	36,001	0.084620%	(65,052)	164,663	(257,657)
60201	LYON COUNTY	78,449	0.184395%	(141,754)	358,816	(561,457)
61201	MADISON COUNTY	122,390	0.287681%	(221,156)	559,802	(875,950)
61301	CITY OF WINTERSET	64,331	0.151212%	(116,245)	294,246	(460,421)
61303	CITY OF EARLHAM	11,179	0.026277%	(20,201)	51,133	(80,010)
62201	MAHASKA COUNTY	65,095	0.153006%	(117,624)	297,737	(465,885)
62204	MAHASKA HEALTH PARTNERSHIP	102,680	0.241352%	(185,540)	469,649	(734,884)
62301	CITY OF NEW SHARON	7,203	0.016930%	(13,015)	32,945	(51,550)
62302	CITY OF OSKALOOSA	681	0.001602%	(1,231)	3,117	(4,877)
63201	MARION COUNTY	96,240	0.226213%	(173,902)	440,190	(688,788)
63301	CITY OF KNOXVILLE	87,688	0.206112%	(158,449)	401,075	(627,583)
63302	CITY OF PELLA	81,933	0.192586%	(148,051)	374,755	(586,398)
63306	CITY OF PLEASANTVILLE	14,632	0.034394%	(26,440)	66,927	(104,725)
63321	CITY OF MELCHER-DALLAS	5,975	0.014044%	(10,797)	27,329	(42,763)
64201	MARSHALL COUNTY	158,843	0.373364%	(287,025)	726,533	(1,136,843)
64302	CITY OF STATE CENTER	10,105	0.023753%	(18,260)	46,221	(72,325)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
4,212	11,643	15,855	1,286	10,176	11,462	1,435
383,108	1,059,112	1,442,220	116,987	925,632	1,042,619	130,540
58,857	162,711	221,568	17,973	142,204	160,177	20,055
79,885	220,843	300,728	24,394	193,010	217,404	27,220
65,390	180,773	246,163	19,968	157,991	177,959	22,281
125,440	346,781	472,221	38,305	303,076	341,381	42,742
73,892	204,276	278,168	22,564	178,532	201,096	25,178
125,467	346,856	472,323	38,313	303,142	341,455	42,752
8,940	24,714	33,654	2,730	21,599	24,329	3,046
90,095	249,070	339,165	27,512	217,679	245,191	30,699
186,340	515,143	701,483	56,901	450,220	507,121	63,494
12,042	33,292	45,334	3,677	29,096	32,773	4,103
242	669	911	74	584	658	82
25	69	94	8	60	68	8
526,495	1,455,510	1,982,005	160,772	1,272,073	1,432,845	179,398
11,149	30,821	41,970	3,404	26,936	30,340	3,799
7,327	20,257	27,584	2,238	17,704	19,942	2,497
165,355	457,128	622,483	50,493	399,517	450,010	56,343
163,459	451,887	615,346	49,914	394,936	444,850	55,697
146,400	404,726	551,126	44,705	353,718	398,423	49,884
9,770	27,011	36,781	2,984	23,607	26,591	3,329
97,489	269,511	367,000	29,769	235,544	265,313	33,218
24,231	66,986	91,217	7,399	58,544	65,943	8,256
304,271	841,164	1,145,435	92,913	735,153	828,066	103,677
3,606	9,970	13,576	1,101	8,713	9,814	1,229
94,049	260,001	354,050	28,719	227,233	255,952	32,046
23,382	64,641	88,023	7,140	56,494	63,634	7,967
55,441	153,268	208,709	16,930	133,952	150,882	18,891
42,180	116,606	158,786	12,880	101,911	114,791	14,372
137,818	381,002	518,820	42,084	332,984	375,068	46,960
56,441	156,034	212,475	17,235	136,369	153,604	19,232
122,991	340,012	463,003	37,557	297,160	334,717	41,908
191,883	530,464	722,347	58,594	463,610	522,204	65,382
100,858	278,825	379,683	30,798	243,685	274,483	34,366
17,527	48,453	65,980	5,352	42,347	47,699	5,972
102,055	282,134	384,189	31,164	246,577	277,741	34,774
160,981	445,037	606,018	49,158	388,949	438,107	54,853
11,292	31,218	42,510	3,448	27,284	30,732	3,848
1,068	2,953	4,021	326	2,581	2,907	364
150,883	417,121	568,004	46,074	364,552	410,626	51,412
137,476	380,056	517,532	41,980	332,158	374,138	46,844
128,454	355,115	483,569	39,225	310,360	349,585	43,770
22,941	63,420	86,361	7,005	55,427	62,432	7,817
9,368	25,897	35,265	2,861	22,633	25,494	3,192
249,033	688,458	937,491	76,045	601,691	677,736	84,855
15,843	43,799	59,642	4,838	38,279	43,117	5,398



Iowa Public Employees' Retirement System

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

As of and for the year ended June 30, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
64306	CITY OF MELBOURNE	479	0.001127%	(866)	2,193	(3,431)
65201	MILLS COUNTY	50,176	0.117940%	(90,667)	229,500	(359,110)
65301	CITY OF GLENWOOD	76,417	0.179620%	(138,084)	349,525	(546,919)
66201	MITCHELL COUNTY	32,018	0.075259%	(57,856)	146,447	(229,153)
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	47,309	0.111200%	(85,486)	216,386	(338,590)
66301	CITY OF OSAGE	38,177	0.089735%	(68,984)	174,616	(273,231)
66307	CITY OF SAINT ANSGAR	5,676	0.013342%	(10,257)	25,963	(40,626)
67201	MONONA COUNTY	48,299	0.113527%	(87,274)	220,914	(345,675)
67302	CITY OF MAPLETON	12,807	0.030104%	(23,142)	58,579	(91,662)
67304	CITY OF WHITING	265	0.000623%	(479)	1,211	(1,896)
68201	MONROE COUNTY	49,290	0.115858%	(89,066)	225,450	(352,773)
68204	MONROE COUNTY HOSPITAL	76,590	0.180026%	(138,396)	350,315	(548,155)
68301	CITY OF ALBIA	31,255	0.073465%	(56,476)	142,956	(223,691)
69201	MONTGOMERY COUNTY	67,963	0.159747%	(122,806)	310,854	(486,410)
69301	CITY OF RED OAK	121,746	0.286167%	(219,992)	556,855	(871,340)
70201	MUSCATINE COUNTY	279,487	0.656939%	(505,024)	1,278,345	(2,000,292)
70302	CITY OF WILTON	44,257	0.104026%	(79,971)	202,426	(316,747)
70303	CITY OF WEST LIBERTY	51,090	0.120089%	(92,319)	233,682	(365,654)
70304	CITY OF MUSCATINE	2,575	0.006052%	(4,652)	11,776	(18,426)
70307	CITY OF NICHOLS	1,394	0.003277%	(2,519)	6,377	(9,979)
70316	CITY OF ATALISSA	348	0.000818%	(629)	1,592	(2,490)
70317	CITY OF CONESVILLE	896	0.002105%	(1,618)	4,096	(6,410)
71201	O'BRIEN COUNTY	73,354	0.172419%	(132,548)	335,513	(524,994)
71301	CITY OF PRIMGHAR	7,325	0.017217%	(13,236)	33,503	(52,425)
71302	CITY OF SHELDON	64,253	0.151028%	(116,104)	293,888	(459,861)
71306	CITY OF PAULLINA	9,186	0.021592%	(16,599)	42,016	(65,745)
71310	CITY OF SUTHERLAND	4,573	0.010750%	(8,264)	20,918	(32,731)
71323	HARTLEY POLICE DEPARTMENT	20,988	0.049333%	(37,925)	95,997	(150,211)
71325	SANBORN POLICE DEPARTMENT	7,557	0.017762%	(13,655)	34,563	(54,083)
72201	OSCEOLA COUNTY	46,850	0.110121%	(84,656)	214,286	(335,305)
73201	PAGE COUNTY	32,794	0.077083%	(59,258)	149,997	(234,708)
73301	CITY OF SHENANDOAH	50,210	0.118019%	(90,727)	229,654	(359,351)
73302	CITY OF CLARINDA	53,170	0.124978%	(96,077)	243,196	(380,541)
73303	CLARINDA REGIONAL HEALTH CENTER	95,165	0.223688%	(171,961)	435,276	(681,099)
74201	PALO ALTO COUNTY	17,945	0.042181%	(32,427)	82,081	(128,436)
74205	PALO ALTO COUNTY HEALTH SYSTEM	55,980	0.131583%	(101,155)	256,049	(400,653)
74301	CITY OF EMMETSBURG	31,508	0.074060%	(56,934)	144,115	(225,504)
74303	CITY OF WEST BEND	5,295	0.012445%	(9,567)	24,218	(37,895)
75201	PLYMOUTH COUNTY	89,099	0.209429%	(160,999)	407,530	(637,684)
75301	CITY OF AKRON	16,789	0.039462%	(30,337)	76,790	(120,157)
75302	CITY OF REMSEN	5,548	0.013041%	(10,025)	25,377	(39,708)
75304	CITY OF KINGSLEY	9,479	0.022280%	(17,128)	43,355	(67,839)
75305	CITY OF LE MARS	72,330	0.170012%	(130,697)	330,828	(517,664)
75306	CITY OF MERRILL	4,228	0.009937%	(7,639)	19,337	(30,258)
75324	HINTON POLICE DEPARTMENT	10,352	0.024334%	(18,707)	47,351	(74,093)
76201	POCAHONTAS COUNTY	65,012	0.152812%	(117,475)	297,359	(465,293)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
752	2,078	2,830	230	1,816	2,046	256
78,665	217,473	296,138	24,021	190,065	214,086	26,804
119,806	331,207	451,013	36,584	289,465	326,049	40,823
50,198	138,772	188,970	15,328	121,283	136,611	17,104
74,170	205,046	279,216	22,649	179,204	201,853	25,273
59,853	165,465	225,318	18,277	144,612	162,889	20,394
8,899	24,602	33,501	2,718	21,502	24,220	3,032
75,722	209,337	285,059	23,123	182,954	206,077	25,802
20,079	55,509	75,588	6,131	48,513	54,644	6,842
415	1,148	1,563	127	1,003	1,130	141
77,277	213,635	290,912	23,598	186,710	210,308	26,331
120,077	331,956	452,033	36,667	290,119	326,786	40,915
49,001	135,464	184,465	14,963	118,392	133,355	16,697
106,551	294,564	401,115	32,537	257,440	289,977	36,306
190,873	527,673	718,546	58,285	461,170	519,455	65,038
438,177	1,211,351	1,649,528	133,803	1,058,685	1,192,488	149,304
69,385	191,818	261,203	21,188	167,643	188,831	23,642
80,099	221,436	301,535	24,459	193,528	217,987	27,293
4,036	11,159	15,195	1,233	9,752	10,985	1,375
2,186	6,043	8,229	667	5,281	5,948	745
546	1,508	2,054	167	1,318	1,485	186
1,404	3,882	5,286	429	3,393	3,822	478
115,003	317,930	432,933	35,118	277,861	312,979	39,186
11,484	31,748	43,232	3,507	27,747	31,254	3,913
100,736	278,486	379,222	30,761	243,389	274,150	34,325
14,402	39,814	54,216	4,398	34,797	39,195	4,907
7,170	19,822	26,992	2,189	17,324	19,513	2,443
32,905	90,966	123,871	10,048	79,502	89,550	11,212
11,847	32,752	44,599	3,618	28,624	32,242	4,037
73,451	203,056	276,507	22,429	177,465	199,894	25,028
51,414	142,136	193,550	15,700	124,223	139,923	17,519
78,718	217,619	296,337	24,038	190,192	214,230	26,822
83,360	230,451	313,811	25,455	201,407	226,862	28,404
149,199	412,465	561,664	45,560	360,482	406,042	50,838
28,135	77,779	105,914	8,591	67,977	76,568	9,587
87,766	242,631	330,397	26,800	212,052	238,852	29,905
49,398	136,563	185,961	15,084	119,352	134,436	16,832
8,301	22,949	31,250	2,535	20,056	22,591	2,829
139,689	386,173	525,862	42,656	337,504	380,160	47,598
26,321	72,766	99,087	8,038	63,595	71,633	8,969
8,698	24,047	32,745	2,656	21,016	23,672	2,964
14,861	41,082	55,943	4,538	35,905	40,443	5,064
113,398	313,491	426,889	34,627	273,982	308,609	38,639
6,628	18,324	24,952	2,024	16,015	18,039	2,259
16,230	44,870	61,100	4,956	39,215	44,171	5,530
101,925	281,775	383,700	31,124	246,263	277,387	34,730

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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
76301	CITY OF FONDA	15	0.000035%	(27)	68	(107)
76302	CITY OF POCAHONTAS	20,529	0.048254%	(37,096)	93,898	(146,928)
76303	CITY OF ROLFE	308	0.000724%	(557)	1,410	(2,206)
76304	CITY OF GILMORE CITY	955	0.002245%	(1,725)	4,368	(6,834)
76305	CITY OF LAURENS	14,465	0.034001%	(26,138)	66,163	(103,529)
76315	POCAHONTAS COMMUNITY HOSPITAL	50,499	0.118700%	(91,251)	230,979	(361,425)
77033	IOWA STATE FAIR BOARD	65,798	0.154660%	(118,896)	300,955	(470,919)
77043	STATE - DEPT OF COMMERCE/INSURANCE	35,835	0.084231%	(64,753)	163,906	(256,472)
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	90,548	0.212835%	(163,618)	414,158	(648,054)
77112	STATE - AIRPORT FIREFIGHTERS	217,256	0.510663%	(392,574)	993,705	(1,554,902)
77113	STATE - CONSERVATION PEACE OFFICERS	1,022,858	2.404247%	(1,848,275)	4,678,452	(7,320,613)
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,948,537	32.786297%	(25,204,604)	63,799,250	(99,829,920)
77201	POLK COUNTY	69	0.000163%	(125)	317	(496)
77301	CITY OF WEST DES MOINES	436,331	1.025604%	(788,438)	1,995,736	(3,122,830)
77303	CITY OF MITCHELLVILLE	26,099	0.061345%	(47,159)	119,373	(186,788)
77305	CITY OF URBANDALE	12,235	0.028759%	(22,108)	55,962	(87,566)
77308	CITY OF GRIMES	125,527	0.295054%	(226,824)	574,148	(898,399)
77309	CITY OF ANKENY	55,530	0.130525%	(100,341)	253,990	(397,431)
77310	CITY OF BONDURANT	71,960	0.169143%	(130,030)	329,138	(515,019)
77314	CITY OF WINDSOR HEIGHTS	151,341	0.355731%	(273,469)	692,220	(1,083,152)
77320	CITY OF CLIVE	190,076	0.446777%	(343,462)	869,388	(1,360,376)
77321	CITY OF PLEASANT HILL	249,110	0.585537%	(450,134)	1,139,403	(1,782,883)
77322	CITY OF POLK CITY	106,910	0.251293%	(193,183)	488,994	(765,154)
77334	ALTOONA POLICE DEPT	508,629	1.195541%	(919,077)	2,326,417	(3,640,264)
77338	JOHNSTON POLICE DEPARTMENT	496,383	1.166757%	(896,950)	2,270,407	(3,552,622)
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	26,279	0.061769%	(47,485)	120,197	(188,079)
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	50,702	0.119177%	(91,618)	231,907	(362,878)
78201	POTTAWATTAMIE COUNTY	686,178	1.612875%	(1,239,904)	3,138,512	(4,910,990)
78307	CITY OF OAKLAND	5,136	0.012072%	(9,280)	23,490	(36,756)
78311	CITY OF AVOCA	3,323	0.007810%	(6,004)	15,198	(23,781)
78313	CITY OF CARTER LAKE	67,150	0.157837%	(121,338)	307,138	(480,594)
79201	POWESHIEK COUNTY	50,344	0.118334%	(90,970)	230,267	(360,311)
79301	CITY OF GRINNELL	559	0.001314%	(1,010)	2,558	(4,002)
79304	CITY OF MONTEZUMA	11,452	0.026919%	(20,694)	52,381	(81,963)
80201	RINGGOLD COUNTY	26,832	0.063070%	(48,486)	122,729	(192,041)
80203	RINGGOLD COUNTY HOSPITAL	47,581	0.111839%	(85,977)	217,629	(340,535)
81201	SAC COUNTY	70,143	0.164873%	(126,747)	320,828	(502,017)
81305	CITY OF LAKE VIEW	21,899	0.051474%	(39,571)	100,164	(156,731)
81320	SAC CITY POLICE DEPT	22,644	0.053224%	(40,916)	103,570	(162,061)
82201	SCOTT COUNTY	597,165	1.403647%	(1,079,059)	2,731,372	(4,273,918)
82303	CITY OF ELDRIDGE	66,657	0.156679%	(120,448)	304,884	(477,068)
82304	CITY OF WALCOTT	18,972	0.044595%	(34,282)	86,778	(135,785)
82305	CITY OF BUFFALO	26,093	0.061332%	(47,149)	119,346	(186,747)
82309	CITY OF PRINCETON	6,004	0.014113%	(10,849)	27,462	(42,971)
82311	CITY OF LE CLAIRE	60,067	0.141189%	(108,540)	274,741	(429,901)
82316	CITY OF BLUE GRASS	7,678	0.018048%	(13,874)	35,120	(54,954)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
23	65	88	7	56	63	8
32,185	88,978	121,163	9,828	77,764	87,592	10,967
483	1,336	1,819	148	1,167	1,315	165
1,497	4,139	5,636	457	3,617	4,074	510
22,679	62,696	85,375	6,925	54,794	61,719	7,728
79,173	218,875	298,048	24,176	191,290	215,466	26,977
103,158	285,183	388,341	31,501	249,241	280,742	35,150
56,182	155,316	211,498	17,156	135,742	152,898	19,143
141,960	392,454	534,414	43,349	342,993	386,342	48,372
340,611	941,629	1,282,240	104,010	822,955	926,965	116,060
1,603,627	4,433,271	6,036,898	489,687	3,874,546	4,364,233	546,420
21,868,396	60,455,749	82,324,145	6,677,774	52,836,514	59,514,288	7,451,441
109	300	409	33	262	295	37
684,076	1,891,146	2,575,222	208,891	1,652,805	1,861,696	233,092
40,917	113,117	154,034	12,495	98,861	111,356	13,942
19,182	53,029	72,211	5,857	46,346	52,203	6,536
196,800	544,059	740,859	60,095	475,491	535,586	67,058
87,060	240,679	327,739	26,585	210,346	236,931	29,665
112,818	311,889	424,707	34,450	272,582	307,032	38,442
237,272	655,943	893,215	72,454	573,275	645,729	80,848
297,999	823,827	1,121,826	90,998	720,000	810,998	101,540
390,552	1,079,691	1,470,243	119,260	943,618	1,062,878	133,077
167,612	463,368	630,980	51,182	404,969	456,151	57,112
797,423	2,204,498	3,001,921	243,503	1,926,665	2,170,168	271,714
778,225	2,151,423	2,929,648	237,640	1,880,279	2,117,919	265,172
41,200	113,898	155,098	12,581	99,544	112,125	14,038
79,491	219,754	299,245	24,273	192,058	216,331	27,086
1,075,784	2,974,033	4,049,817	328,504	2,599,216	2,927,720	366,563
8,052	22,259	30,311	2,459	19,454	21,913	2,744
5,209	14,401	19,610	1,591	12,586	14,177	1,775
105,277	291,042	396,319	32,148	254,362	286,510	35,872
78,928	218,200	297,128	24,102	190,700	214,802	26,894
877	2,424	3,301	268	2,118	2,386	299
17,955	49,636	67,591	5,483	43,380	48,863	6,118
42,068	116,297	158,365	12,846	101,640	114,486	14,334
74,596	206,223	280,819	22,779	180,233	203,012	25,418
109,970	304,015	413,985	33,581	265,700	299,281	37,471
34,333	94,914	129,247	10,484	82,952	93,436	11,699
35,500	98,142	133,642	10,840	85,773	96,613	12,096
936,229	2,588,231	3,524,460	285,889	2,262,036	2,547,925	319,011
104,505	288,907	393,412	31,912	252,496	284,408	35,609
29,745	82,230	111,975	9,083	71,866	80,949	10,135
40,908	113,091	153,999	12,492	98,839	111,331	13,939
9,413	26,023	35,436	2,874	22,743	25,617	3,207
94,173	260,343	354,516	28,757	227,532	256,289	32,088
12,038	33,279	45,317	3,676	29,085	32,761	4,102

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, 2023

<b>EMPLOYER ID #</b>	<b>Employer Name</b>	<b>2023 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/(Asset)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.00%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.00%)</b>
83201	SHELBY COUNTY	47,038	0.110565%	(84,997)	215,149	(336,655)
83301	CITY OF HARLAN	40,511	0.095222%	(73,202)	185,293	(289,938)
83304	CITY OF SHELBY	4,249	0.009988%	(7,678)	19,435	(30,411)
84201	SIOUX COUNTY	121,878	0.286477%	(220,230)	557,459	(872,284)
84301	CITY OF HAWARDEN	31,581	0.074233%	(57,067)	144,450	(226,029)
84303	CITY OF ROCK VALLEY	61,587	0.144761%	(111,285)	281,691	(440,777)
84304	CITY OF SIOUX CENTER	77,543	0.182267%	(140,118)	354,675	(554,978)
84307	CITY OF ORANGE CITY	56,964	0.133895%	(102,932)	260,548	(407,693)
84312	CITY OF ALTON	197	0.000463%	(356)	901	(1,410)
84320	ORANGE CITY AREA HEALTH SYSTEM	42,156	0.099090%	(76,176)	192,820	(301,715)
85001	IOWA STATE UNIV OF SCIENCE & TECH	136,734	0.321396%	(247,074)	625,408	(978,608)
85101	DEPT OF TRANS PROTECTION OCCUPATION	853,186	2.005430%	(1,541,683)	3,902,390	(6,106,269)
85201	STORY COUNTY	240,697	0.565763%	(434,933)	1,100,924	(1,722,673)
85204	STORY CO MEDICAL CENTER	56,170	0.132029%	(101,498)	256,917	(402,012)
85301	CITY OF HUXLEY	48,670	0.114400%	(87,945)	222,612	(348,332)
85305	CITY OF STORY CITY	38,025	0.089379%	(68,710)	173,923	(272,146)
85318	CITY OF NEVADA	84,285	0.198114%	(152,301)	385,512	(603,231)
85322	CITY OF ROLAND	1,143	0.002687%	(2,066)	5,229	(8,182)
85327	MARY GREELEY MEDICAL CENTER	188,703	0.443551%	(340,981)	863,110	(1,350,553)
86201	TAMA COUNTY	39,284	0.092337%	(70,984)	179,679	(281,153)
86301	CITY OF TAMA	61,326	0.144149%	(110,815)	280,501	(438,914)
86302	CITY OF GLADBROOK	2,902	0.006821%	(5,244)	13,273	(20,769)
86303	CITY OF TRAER	18,536	0.043569%	(33,494)	84,781	(132,662)
86306	CITY OF DYSART	38,574	0.090670%	(69,703)	176,435	(276,077)
86308	CITY OF TOLEDO	46,536	0.109384%	(84,089)	212,851	(333,059)
87201	TAYLOR COUNTY	32,414	0.076190%	(58,571)	148,258	(231,987)
87306	CITY OF CLEARFIELD	155	0.000365%	(281)	711	(1,113)
87310	CITY OF LENOX	452	0.001061%	(816)	2,065	(3,232)
88201	UNION COUNTY	27,870	0.065508%	(50,360)	127,474	(199,465)
88204	GREATER REGIONAL MEDICAL CENTER	93,148	0.218947%	(168,316)	426,051	(666,665)
88301	CITY OF CRESTON	6,405	0.015055%	(11,574)	29,296	(45,841)
88306	CITY OF AFTON	4,647	0.010923%	(8,397)	21,255	(33,258)
89201	VAN BUREN COUNTY	34,286	0.080589%	(61,953)	156,819	(245,383)
89204	VAN BUREN COUNTY HOSPITAL	20,080	0.047198%	(36,284)	91,844	(143,712)
89301	CITY OF FARMINGTON	112	0.000263%	(202)	511	(800)
90201	WAPELLO COUNTY	100,235	0.235604%	(181,122)	458,465	(717,384)
91201	WARREN COUNTY	76,917	0.180796%	(138,987)	351,812	(550,498)
91301	CITY OF INDIANOLA	144,756	0.340251%	(261,569)	662,098	(1,036,019)
91303	CITY OF CARLISLE	89,143	0.209532%	(161,078)	407,730	(637,996)
91307	CITY OF NORWALK	257,074	0.604257%	(464,525)	1,175,831	(1,839,883)
92201	WASHINGTON COUNTY	238,704	0.561079%	(431,332)	1,091,809	(1,708,410)
92301	CITY OF WASHINGTON	111,219	0.261422%	(200,969)	508,704	(795,995)
93201	WAYNE COUNTY	52,319	0.122976%	(94,538)	239,300	(374,445)
93204	WAYNE COUNTY HOSPITAL	78,695	0.184975%	(142,200)	359,945	(563,224)
93302	CITY OF SEYMOUR	3,851	0.009052%	(6,959)	17,615	(27,563)
94201	WEBSTER COUNTY	109,549	0.257497%	(197,952)	501,066	(784,044)

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES			DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *			(Excluding Employer Specific Amounts) *			
Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
73,746	203,874	277,620	22,519	178,180	200,699	25,128
63,513	175,583	239,096	19,394	153,454	172,848	21,641
6,662	18,417	25,079	2,034	16,096	18,130	2,270
191,079	528,244	719,323	58,348	461,670	520,018	65,108
49,513	136,880	186,393	15,119	119,629	134,748	16,871
96,555	266,929	363,484	29,484	233,288	262,772	32,900
121,571	336,088	457,659	37,123	293,730	330,853	41,424
89,308	246,894	336,202	27,271	215,778	243,049	30,431
309	854	1,163	94	746	840	105
66,093	182,715	248,808	20,182	159,687	179,869	22,520
214,370	592,632	807,002	65,461	517,943	583,404	73,045
1,337,617	3,697,879	5,035,496	408,458	3,231,836	3,640,294	455,780
377,363	1,043,229	1,420,592	115,232	911,751	1,026,983	128,583
88,063	243,453	331,516	26,891	212,771	239,662	30,007
76,304	210,945	287,249	23,300	184,360	207,660	26,000
59,615	164,808	224,423	18,204	144,038	162,242	20,313
132,142	365,309	497,451	40,351	319,269	359,620	45,026
1,792	4,955	6,747	547	4,331	4,878	611
295,847	817,878	1,113,725	90,341	714,801	805,142	100,807
61,588	170,263	231,851	18,807	148,804	167,611	20,986
96,147	265,801	361,948	29,360	232,302	261,662	32,761
4,549	12,577	17,126	1,389	10,992	12,381	1,550
29,060	80,338	109,398	8,874	70,213	79,087	9,902
60,476	167,189	227,665	18,467	146,118	164,585	20,607
72,959	201,696	274,655	22,279	176,276	198,555	24,860
50,818	140,488	191,306	15,518	122,783	138,301	17,316
244	674	918	74	589	663	83
708	1,957	2,665	216	1,710	1,926	241
43,694	120,793	164,487	13,343	105,570	118,913	14,888
146,037	403,724	549,761	44,594	352,842	397,436	49,761
10,042	27,761	37,803	3,066	24,262	27,328	3,422
7,285	20,141	27,426	2,225	17,603	19,828	2,482
53,753	148,601	202,354	16,414	129,873	146,287	18,316
31,481	87,030	118,511	9,613	76,062	85,675	10,727
175	484	659	53	423	476	60
157,148	434,439	591,587	47,987	379,687	427,674	53,546
120,590	333,375	453,965	36,824	291,360	328,184	41,090
226,947	627,400	854,347	69,301	548,329	617,630	77,330
139,757	386,363	526,120	42,677	337,669	380,346	47,621
403,038	1,114,210	1,517,248	123,073	973,786	1,096,859	137,331
374,238	1,034,592	1,408,830	114,278	904,202	1,018,480	127,518
174,368	482,044	656,412	53,245	421,292	474,537	59,414
82,024	226,759	308,783	25,047	198,181	223,228	27,949
123,378	341,081	464,459	37,675	298,095	335,770	42,040
6,038	16,692	22,730	1,844	14,588	16,432	2,057
171,750	474,807	646,557	52,446	414,967	467,413	58,522

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, 2023

EMPLOYER ID #	Employer Name	2023 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%)
94301	CITY OF FORT DODGE	44,346	0.104236%	(80,132)	202,834	(317,385)
94305	CITY OF GOWRIE	4,692	0.011028%	(8,478)	21,459	(33,578)
95201	WINNEBAGO COUNTY	32,186	0.075654%	(58,160)	147,216	(230,357)
95301	CITY OF FOREST CITY	68,891	0.161929%	(124,484)	315,100	(493,053)
95311	CITY OF LAKE MILLS	33,002	0.077571%	(59,633)	150,947	(236,194)
96201	WINNESHIEK COUNTY	66,070	0.155298%	(119,386)	302,196	(472,862)
96205	WINNESHIEK MEDICAL CENTER	104,909	0.246591%	(189,568)	479,844	(750,836)
96308	CITY OF CALMAR	6,353	0.014932%	(11,479)	29,056	(45,466)
97201	WOODBURY COUNTY	571,540	1.343416%	(1,032,756)	2,614,168	(4,090,523)
97301	CITY OF SIOUX CITY	200,817	0.472025%	(362,871)	918,519	(1,437,254)
97306	CITY OF SERGEANT BLUFF	64,111	0.150693%	(115,846)	293,236	(458,842)
97308	CITY OF MOVILLE	8,939	0.021012%	(16,153)	40,887	(63,979)
98201	WORTH COUNTY	45,277	0.106425%	(81,814)	207,093	(324,049)
98302	CITY OF MANLY	9,875	0.023211%	(17,844)	45,167	(70,676)
99201	WRIGHT COUNTY	82,692	0.194370%	(149,423)	378,226	(591,830)
99301	CITY OF CLARION	51,617	0.121327%	(93,271)	236,092	(369,425)
99302	CITY OF EAGLE GROVE	63,083	0.148279%	(113,990)	288,537	(451,489)
99304	CITY OF BELMOND	24,677	0.058004%	(44,591)	112,870	(176,613)
99311	IOWA SPECIALTY HOSPITAL-CLARION	10,776	0.025330%	(19,473)	49,290	(77,126)
99312	IOWA SPECIALTY HOSPITAL-BELMOND	40,900	0.096135%	(73,904)	187,070	(292,719)
Total for all entities		\$ 42,543,801	100.00000%	(76,875,423)	194,591,180	(304,486,765)

\* - 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.

<b>DEFERRED OUTFLOWS OF RESOURCES</b>			<b>DEFERRED INFLOWS OF RESOURCES</b>			
<b>(Excluding Employer Specific Amounts) *</b>			<b>(Excluding Employer Specific Amounts) *</b>			
<b>Differences Between Expected and Actual Experience</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Deferred Outflows of Resources</b>	<b>Changes of Assumptions</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Deferred Inflows of Resources</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
69,525	192,204	261,729	21,230	167,981	189,211	23,690
7,355	20,334	27,689	2,246	17,772	20,018	2,506
50,461	139,501	189,962	15,409	121,920	137,329	17,194
108,006	298,587	406,593	32,981	260,956	293,937	36,802
51,740	143,036	194,776	15,799	125,009	140,808	17,630
103,583	286,359	389,942	31,630	250,269	281,899	35,295
164,475	454,697	619,172	50,225	397,391	447,616	56,043
9,960	27,534	37,494	3,041	24,064	27,105	3,394
896,055	2,477,169	3,373,224	273,621	2,164,972	2,438,593	305,322
314,840	870,383	1,185,223	96,140	760,689	856,829	107,279
100,512	277,869	378,381	30,693	242,849	273,542	34,249
14,015	38,745	52,760	4,280	33,862	38,142	4,775
70,985	196,240	267,225	21,676	171,508	193,184	24,187
15,482	42,800	58,282	4,728	37,406	42,134	5,275
129,644	358,405	488,049	39,588	313,235	352,823	44,175
80,925	223,719	304,644	24,711	195,524	220,235	27,574
98,902	273,416	372,318	30,201	238,957	269,158	33,700
38,688	106,955	145,643	11,814	93,475	105,289	13,183
16,895	46,707	63,602	5,159	40,820	45,979	5,757
64,122	177,267	241,389	19,580	154,926	174,506	21,849
<b>66,699,782</b>	<b>184,393,342</b>	<b>251,093,124</b>	<b>20,367,598</b>	<b>161,154,270</b>	<b>181,521,868</b>	<b>22,727,293</b>



**Iowa Public Employees' Retirement System**

# Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2023

## (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, 2023, IPERS had 179,903 contributing (active) members, employed by 1,947 public employers.

### Plan Benefits

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is for general informational purposes only. The plan documents contain more information.

1. Vesting – Regular members who complete seven years of covered service or reach the age of 65 while in IPERS-covered employment become vested. Special Service members who complete four years of covered service or reach the age of 55 while in IPERS-covered employment become vested.
2. Service Purchases – At retirement, members who have reached the years-of-service requirement for vesting may purchase service. These members may restore (buy back) previously refunded member service, purchase (buy in) IPERS service credit for employment elsewhere or time spent away from work or convert (buy up) Regular service credit to Special Service credit.
3. Refunds – IPERS members who terminate public employment for any reason may request a full refund of their accumulated contributions. Vested members requesting a refund also receive a portion of their accumulated employer contributions. Acceptance of the refund automatically terminates IPERS membership and all claims to future benefits. If an employee works in covered employment for less than six months, the employer may file a wage adjustment and the applicable IPERS contributions will be refunded to the individual and employer.

4. Eligibility for Pensions – A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. Members who are age 70 and working for an IPERS-covered employer may apply to begin receiving IPERS retirement benefits while still employed. Special Service members are eligible for retirement benefits if they are vested, no longer working for an IPERS-covered employer and reach age 55. Sheriffs and Deputies are eligible for retirement benefits at age 50 if they have 22 years of qualified service.

5. Pension Benefit Formula – The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest three-year average salary as of that date will be used if it is greater than the highest five-year average salary.)
- An early-retirement reduction, only if the benefit is first paid before the member reaches normal retirement age. If a Regular member receives benefits before normal retirement age, a permanent early-retirement reduction will apply. For service earned before July 1, 2012, a reduction of 3 percent a year is applied for each year the benefit is paid before normal retirement age. For service earned after June 30, 2012, the reduction is 6 percent for each year of retirement before age 65.

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

- A multiplier (based on years of service).
- The member's highest three-year average salary.

6. Dividend Payments – Once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, for retirees who began receiving benefits prior to July 1990, a guaranteed dividend is included with the November benefit payment.

7. Disability Benefits – Vested members who are awarded federal Social Security disability or Railroad Retirement disability benefits are eligible for IPERS disability benefits. Disability benefits are not reduced for early retirement. Special Service members who retire because of a disability may meet the requirements for IPERS Regular or Special Service disability benefits.

8. Death Benefits

- Preretirement Death Benefits – If an IPERS member dies before retirement, the member's designated beneficiary may receive a lump-sum payment based on the greater of the following two formulas:
  - Death benefit = The actuarial present value of the member's accrued benefit as of date of death.
  - Death benefit = Member's accumulated contributions + (Member's highest annual covered wage × Years of service/30\*)

\*The denominator is 22 for all Special Service members.

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

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

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

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

In fiscal year 2023, pursuant to the required rate, Regular members contributed 6.29 percent of pay and their employers contributed 9.44 percent for a total rate of 15.73 percent. Sheriff and Deputy members and their employers both contributed 8.76 percent of pay for a total rate of 17.52 percent. Protection Occupation members contributed 6.21 percent of pay and their employers contributed 9.31 percent for a total rate of 15.52 percent.

2023 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 2023, up to the cutoff date of August 7, 2023. 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 17, 2023, the employer’s wage reporting due date, was used for purposes of financial reporting.
- Contributions are posted to member accounts when the employer reports the members’ wages, regardless of whether the contributions have been paid; whereas the financial statements report contributions paid and accrued.

## **(2) Summary of Significant Accounting Policies**

### **A. Basis of Accounting**

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

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

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

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

B. Deferred Outflows of Resources and Deferred Inflows of Resources

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

Differences Between Expected and Actual Experience – The difference between expected and actual experience is amortized over the average remaining service life for all members, which is 5.40 years for the year ended June 30, 2023. The non-current amounts are presented as deferred outflows or deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

Changes of Assumptions – Changes of assumptions are amortized over the average remaining service life for all members, which is 5.40 years for the year ended June 30, 2023. 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 80, 88 and 110 employer specific amounts excluded from the Schedules are the changes in proportion and differences between employer contributions and the proportionate share of contributions, as well as the related amortization as defined in paragraphs 54-55 of GASB Statement No. 68, Accounting and Financial Reporting for Pensions.

Each employer will calculate and amortize these employer specific deferred outflows of resources and deferred inflows of resources. These differences are amortized over the average remaining service life for all members, which is 5.40 years for the year ended June 30, 2023.

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

The components of the net pension liability (asset) of the System at June 30, 2023 were as follows:

<b>Regular Members</b>	
Total pension liability	\$ 42,651,088,157
Plan fiduciary net position	38,036,856,757
Net pension liability	<u>\$ 4,614,231,400</u>
Plan fiduciary net position as a percentage of the total pension liability	89.18%
<b>Sheriffs and Deputies</b>	
Total pension liability	\$ 910,174,648
Plan fiduciary net position	933,865,445
Net pension liability	<u>\$ (23,690,797)</u>
Plan fiduciary net position as a percentage of the total pension liability	102.60%
<b>Protection Occupation Members</b>	
Total pension liability	\$ 2,158,716,634
Plan fiduciary net position	2,235,592,057
Net pension liability	<u>\$ (76,875,423)</u>
Plan fiduciary net position as a percentage of the total pension liability	103.56%
<b>Total Membership</b>	
Total pension liability	\$ 45,719,979,439
Plan fiduciary net position	41,206,314,259
Net pension liability	<u>\$ 4,513,665,180</u>
Plan fiduciary net position as a percentage of the total pension liability	90.13%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2023, using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement:

- Assumed investment return: 7%
- Projected salary increases: 3.25%–16.25% depending upon years of service
- Mortality tables: PubG-2010 Employee and Healthy Annuitant Tables, using MP-2021 generational adjustments
- Inflation rate: 2.6%
- Payroll increase assumption: 3.25%

The actuarial assumptions used in the June 30, 2023, valuation are based on the results of the most recent actuarial experience studies. An experience study of the System's demographic assumptions was presented to the Investment Board in June 2022. This study included information on mortality, retirement, disability, and termination rates, as well as salary trends, for the period of July 1, 2017 to June 30, 2021. The findings of the experience study, along with the resulting recommendations, are included in the report dated June 16, 2022.

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

Best estimates of geometric real rates of return for each major asset class included in IPERS' target asset allocation as of June 30, 2023, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0%	4.56%
International equity	16.5	6.22
Global smart beta equity	5.0	5.22
Core-plus fixed income	23.0	2.69
Public credit	3.0	4.38
Cash	1.0	1.59
Private equity	17.0	10.44
Private real assets	9.0	3.88
Private credit	4.5	4.60
Total	100.0%	

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

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

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
<b>All Membership Groups</b>			
Total Pension Liability	\$51,301,396,680	\$45,719,979,439	\$41,042,403,844
Fiduciary Net Position	<u>\$41,206,314,259</u>	<u>\$41,206,314,259</u>	<u>\$41,206,314,259</u>
Net Pension Liability	\$10,095,082,421	\$4,513,665,180	(\$163,910,415)
<b>Regular Members</b>			
Total Pension Liability	\$47,847,740,861	\$42,651,088,157	\$38,296,207,405
Fiduciary Net Position	<u>\$38,036,856,757</u>	<u>\$38,036,856,757</u>	<u>\$38,036,856,757</u>
Net Pension Liability	\$9,810,884,104	\$4,614,231,400	\$259,350,648
<b>Sheriffs and Deputies</b>			
Total Pension Liability	\$1,023,472,582	\$910,174,648	\$815,091,147
Fiduciary Net Position	<u>\$933,865,445</u>	<u>\$933,865,445</u>	<u>\$933,865,445</u>
Net Pension Liability	\$89,607,137	(\$23,690,797)	(\$118,774,298)
<b>Protection Occupation</b>			
Total Pension Liability	\$2,430,183,237	\$2,158,716,634	\$1,931,105,292
Fiduciary Net Position	<u>\$2,235,592,057</u>	<u>\$2,235,592,057</u>	<u>\$2,235,592,057</u>
Net Pension Liability	\$194,591,180	(\$76,875,423)	(\$304,486,765)



## **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, 2023, for each of the three membership groups, as well as the total membership.

<b>Regular Membership - Deferred Outflows of Resources</b>				
	<b>June 30, 2022</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2023</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2018 Base	\$ 0	0	0	\$ 0
FY 2019 Base	0	0	0	0
FY 2020 Base	0	0	0	0
FY 2021 Base	80,940,633	0	23,946,933	56,993,700
FY 2022 Base	95,008,912	0	21,592,934	73,415,978
FY 2023 Base	<u>0</u>	<u>319,042,440</u>	<u>59,081,933</u>	<u>259,960,507</u>
<b>Total</b>	<b>\$ 175,949,545</b>	<b>\$ 319,042,440</b>	<b>\$ 104,621,800</b>	<b>\$ 390,370,185</b>
<b>Changes of assumptions</b>				
FY 2018 Base	\$ 3,367,759	\$ 0	\$ 3,367,759	\$ 0
FY 2019 Base	0	0	0	0
FY 2020 Base	0	0	0	0
FY 2021 Base	0	0	0	0
FY 2022 Base	0	0	0	0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 3,367,759</b>	<b>\$ 0</b>	<b>\$ 3,367,759</b>	<b>\$ 0</b>
<b>Differences between projected and actual earnings</b>				
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2019 Base	0	0	0	0
FY 2020 Base	482,851,710	0	241,425,854	241,425,856
FY 2021 Base	0	0	0	0
FY 2022 Base	3,360,136,524	0	840,034,131	2,520,102,393
FY 2023 Base	<u>0</u>	<u>575,395,452</u>	<u>115,079,090</u>	<u>460,316,362</u>
<b>Total</b>	<b>\$ 3,842,988,234</b>	<b>\$ 575,395,452</b>	<b>\$ 1,196,539,075</b>	<b>\$ 3,221,844,611</b>
<b>Total</b>	<b>\$ 4,022,305,538</b>	<b>\$ 894,437,892</b>	<b>\$ 1,304,528,634</b>	<b>\$ 3,612,214,796</b>
<b>Regular Membership - Deferred Inflows of Resources</b>				
	<b>June 30, 2022</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2023</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2018 Base	\$ 6,739,199	\$ 0	\$ 6,739,199	\$ 0
FY 2019 Base	35,971,298	0	23,980,864	11,990,434
FY 2020 Base	11,657,286	0	4,681,641	6,975,645
FY 2021 Base	0	0	0	0
FY 2022 Base	0	0	0	0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 54,367,783</b>	<b>\$ 0</b>	<b>\$ 35,401,704</b>	<b>\$ 18,966,079</b>
<b>Changes of assumptions</b>				
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2019 Base	0	0	0	0
FY 2020 Base	0	0	0	0
FY 2021 Base	0	0	0	0
FY 2022 Base	94,662	0	21,514	73,148
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 94,662</b>	<b>\$ 0</b>	<b>\$ 21,514</b>	<b>\$ 73,148</b>
<b>Differences between projected and actual earnings</b>				
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2019 Base	76,100,920	0	76,100,920	0
FY 2020 Base	0	0	0	0
FY 2021 Base	4,191,766,327	0	1,397,255,442	2,794,510,885
FY 2022 Base	0	0	0	0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total</b>	<b>\$ 4,267,867,247</b>	<b>\$ 0</b>	<b>\$ 1,473,356,362</b>	<b>\$ 2,794,510,885</b>
<b>Total</b>	<b>\$ 4,322,329,692</b>	<b>\$ 0</b>	<b>\$ 1,508,779,580</b>	<b>\$ 2,813,550,112</b>

Sheriffs and Deputies - Deferred Outflows of Resources						
	June 30, 2022		Additions		Recognition	June 30, 2023
	(1)	(2)	(3)	(4) = (1) + (2) - (3)		
<b>Differences between expected and actual experience</b>						
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2019 Base	0	0	0	0	0	0
FY 2020 Base	0	0	0	0	0	0
FY 2021 Base	7,125,074	0	2,108,010	5,017,064		5,017,064
FY 2022 Base	2,316,456	0	526,467	1,789,989		1,789,989
FY 2023 Base	<u>0</u>	<u>22,085,449</u>	<u>4,089,898</u>	<u>17,995,551</u>		<u>17,995,551</u>
Total	\$ 9,441,530	\$ 22,085,449	\$ 6,724,375	\$ 24,802,604		
<b>Changes of assumptions</b>						
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2019 Base	0	0	0	0	0	0
FY 2020 Base	0	0	0	0	0	0
FY 2021 Base	0	0	0	0	0	0
FY 2022 Base	0	0	0	0	0	0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
<b>Differences between projected and actual earnings</b>						
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2019 Base	0	0	0	0	0	0
FY 2020 Base	11,424,660	0	5,712,329	5,712,331		5,712,331
FY 2021 Base	0	0	0	0		0
FY 2022 Base	86,139,234	0	21,534,808	64,604,426		64,604,426
FY 2023 Base	<u>0</u>	<u>14,126,165</u>	<u>2,825,233</u>	<u>11,300,932</u>		<u>11,300,932</u>
Total	\$ 97,563,894	\$ 14,126,165	\$ 30,072,370	\$ 81,617,689		
Total	\$ 107,005,424	\$ 36,211,614	\$ 36,796,745	\$ 106,420,293		
Sheriffs and Deputies - Deferred Inflows of Resources						
	June 30, 2022		Additions		Recognition	June 30, 2023
	(1)	(2)	(3)	(4) = (1) + (2) - (3)		
<b>Differences between expected and actual experience</b>						
FY 2018 Base	\$ 185,788	\$ 0	\$ 185,788	\$ 0	\$ 0	0
FY 2019 Base	27,320	0	18,212	9,108		9,108
FY 2020 Base	33,667	0	13,520	20,147		20,147
FY 2021 Base	0	0	0	0		0
FY 2022 Base	0	0	0	0		0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	\$ 246,775	\$ 0	\$ 217,520	\$ 29,255		
<b>Changes of assumptions</b>						
FY 2018 Base	\$ 1,447,001	\$ 0	\$ 1,447,001	\$ 0	\$ 0	0
FY 2019 Base	0	0	0	0		0
FY 2020 Base	0	0	0	0		0
FY 2021 Base	0	0	0	0		0
FY 2022 Base	8,204,130	0	1,864,575	6,339,555		6,339,555
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	\$ 9,651,131	\$ 0	\$ 3,311,576	\$ 6,339,555		
<b>Differences between projected and actual earnings</b>						
FY 2018 Base	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
FY 2019 Base	1,776,702	0	1,776,702	0		0
FY 2020 Base	0	0	0	0		0
FY 2021 Base	100,183,422	0	33,394,474	66,788,948		66,788,948
FY 2022 Base	0	0	0	0		0
FY 2023 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	\$ 101,960,124	\$ 0	\$ 35,171,176	\$ 66,788,948		
Total	\$ 111,858,030	\$ 0	\$ 38,700,272	\$ 73,157,758		

Protection Occupation - Deferred Outflows of Resources								
	June 30, 2022		Additions		Recognition		June 30, 2023	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2018 Base	\$	0	\$	0	\$	0	\$	0
FY 2019 Base		596,714		0		397,809		198,905
FY 2020 Base		1,587,073		0		637,379		949,694
FY 2021 Base		17,951,292		0		5,311,033		12,640,259
FY 2022 Base		22,067,760		0		5,015,400		17,052,360
FY 2023 Base		0		44,008,238		8,149,674		35,858,564
Total	\$	42,202,839	\$	44,008,238	\$	19,511,295	\$	66,699,782
Changes of assumptions								
FY 2018 Base	\$	0	\$	0	\$	0	\$	0
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
FY 2022 Base		0		0		0		0
FY 2023 Base		0		0		0		0
Total	\$	0	\$	0	\$	0	\$	0
Differences between projected and actual earnings								
FY 2018 Base	\$	0	\$	0	\$	0	\$	0
FY 2019 Base		0		0		0		0
FY 2020 Base		27,443,187		0		13,721,594		13,721,593
FY 2021 Base		0		0		0		0
FY 2022 Base		191,708,518		0		47,927,130		143,781,388
FY 2023 Base		0		33,612,951		6,722,590		26,890,361
Total	\$	219,151,705	\$	33,612,951	\$	68,371,314	\$	184,393,342
Total	\$	261,354,544	\$	77,621,189	\$	87,882,609	\$	251,093,124
Protection Occupation - Deferred Inflows of Resources								
	June 30, 2022		Additions		Recognition		June 30, 2023	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2018 Base	\$	60,560	\$	0	\$	60,560	\$	0
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
FY 2022 Base		0		0		0		0
FY 2023 Base		0		0		0		0
Total	\$	60,560	\$	0	\$	60,560	\$	0
Changes of assumptions								
FY 2018 Base	\$	84,032	\$	0	\$	84,032	\$	0
FY 2019 Base		0		0		0		0
FY 2020 Base		0		0		0		0
FY 2021 Base		0		0		0		0
FY 2022 Base		26,358,068		0		5,990,470		20,367,598
FY 2023 Base		0		0		0		0
Total	\$	26,442,100	\$	0	\$	6,074,502	\$	20,367,598
Differences between projected and actual earnings								
FY 2018 Base	\$	0	\$	0	\$	0	\$	0
FY 2019 Base		4,215,206		0		4,215,206		0
FY 2020 Base		0		0		0		0
FY 2021 Base		241,731,406		0		80,577,136		161,154,270
FY 2022 Base		0		0		0		0
FY 2023 Base		0		0		0		0
Total	\$	245,946,612	\$	0	\$	84,792,342	\$	161,154,270
Total	\$	272,449,272	\$	0	\$	90,927,404	\$	181,521,868

## Total Membership

Deferred Outflows of Resources						
	June 30, 2022		Additions		Recognition	
	(1)		(2)		(3)	
	June 30, 2023 (4) = (1) + (2) - (3)					
<b>Differences between expected and actual experience</b>						
FY 2018 Base	\$	0	\$	0	\$	0
FY 2019 Base		596,714		0	397,809	198,905
FY 2020 Base		1,587,073		0	637,379	949,694
FY 2021 Base		106,016,999		0	31,365,976	74,651,023
FY 2022 Base		119,393,128		0	27,134,801	92,258,327
FY 2023 Base		<u>0</u>		<u>385,136,127</u>	<u>71,321,505</u>	<u>313,814,622</u>
Total	\$	227,593,914	\$	385,136,127	\$	130,857,470
<b>Changes of assumptions</b>						
FY 2018 Base	\$	3,367,759	\$	0	\$	3,367,759
FY 2019 Base		0		0		0
FY 2020 Base		0		0		0
FY 2021 Base		0		0		0
FY 2022 Base		0		0		0
FY 2023 Base		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	3,367,759	\$	0	\$	3,367,759
<b>Differences between projected and actual earnings</b>						
FY 2018 Base	\$	0	\$	0	\$	0
FY 2019 Base		0		0		0
FY 2020 Base		521,719,557		0	260,859,777	260,859,780
FY 2021 Base		0		0	0	0
FY 2022 Base		3,637,984,276		0	909,496,069	2,728,488,207
FY 2023 Base		<u>0</u>		<u>623,134,568</u>	<u>124,626,913</u>	<u>498,507,655</u>
Total	\$	4,159,703,833	\$	623,134,568	\$	1,294,982,759
Total	\$	4,390,665,506	\$	1,008,270,695	\$	1,429,207,988
<b>Deferred Inflows of Resources</b>						
	June 30, 2022		Additions		Recognition	
	(1)		(2)		(3)	
	June 30, 2023 (4) = (1) + (2) - (3)					
<b>Differences between expected and actual experience</b>						
FY 2018 Base	\$	6,985,547	\$	0	\$	6,985,547
FY 2019 Base		35,998,618		0	23,999,076	11,999,542
FY 2020 Base		11,690,953		0	4,695,161	6,995,792
FY 2021 Base		0		0	0	0
FY 2022 Base		0		0	0	0
FY 2023 Base		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	54,675,118	\$	0	\$	35,679,784
<b>Changes of assumptions</b>						
FY 2018 Base	\$	1,531,033	\$	0	\$	1,531,033
FY 2019 Base		0		0		0
FY 2020 Base		0		0		0
FY 2021 Base		0		0		0
FY 2022 Base		34,656,860		0	7,876,559	26,780,301
FY 2023 Base		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	36,187,893	\$	0	\$	9,407,592
<b>Differences between projected and actual earnings</b>						
FY 2018 Base	\$	0	\$	0	\$	0
FY 2019 Base		82,092,828		0	82,092,828	0
FY 2020 Base		0		0	0	0
FY 2021 Base		4,533,681,155		0	1,511,227,052	3,022,454,103
FY 2022 Base		0		0	0	0
FY 2023 Base		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	4,615,773,983	\$	0	\$	1,593,319,880
Total	\$	4,706,636,994	\$	0	\$	1,638,407,256

## Pension Expense

The following tables show the summary of pension expense as of June 30, 2023, for each of the three membership groups, as well as the total membership.

### **REGULAR MEMBERS**

Service Cost at end of year	\$922,473,264
Interest on the Total Pension Liability	2,791,264,532
Current-period benefit term changes	-
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	59,081,933
Expensed portion of current-period assumption changes	-
Employee contributions including service purchases	(569,068,187)
Projected earnings on plan investments	(2,561,662,748)
Expensed portion of current-period difference between projected and actual earnings on plan investments	115,079,090
Administrative expenses	13,328,793
Recognition of beginning Deferred Outflows of Resources	1,130,367,611
Recognition of beginning Deferred Inflows of Resources	(1,508,779,580)
<b>Total Pension Expense</b>	<b>\$392,084,708</b>

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

## SHERIFFS AND DEPUTIES

Service Cost at end of year	\$ 23,618,642
Interest on the Total Pension Liability	57,906,343
Current-period benefit term changes	-
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	4,089,898
Expensed portion of current-period assumption changes	-
Employee contributions including service purchases	(12,880,127)
Projected earnings on plan investments	(62,600,974)
Expensed portion of current-period difference between projected and actual earnings on plan investments	2,825,233
Administrative expenses	111,052
Recognition of beginning Deferred Outflows of Resources	29,881,614
Recognition of beginning Deferred Inflows of Resources	(38,700,272)
<b>Total Pension Expense</b>	<b>\$4,251,409</b>

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

**PROTECTION OCCUPATION**

Service Cost at end of year	\$ 65,685,665
Interest on the Total Pension Liability	138,081,751
Current-period benefit term changes	-
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	8,149,674
Expensed portion of current-period assumption changes	-
Employee contributions including service purchases	(28,457,825)
Projected earnings on plan investments	(150,043,758)
Expensed portion of current-period difference between projected and actual earnings on plan investments	6,722,590
Administrative expenses	506,255
Recognition of beginning Deferred Outflows of Resources	73,010,345
Recognition of beginning Deferred Inflows of Resources	(90,927,404)
<b>Total Pension Expense</b>	<b>\$22,727,293</b>

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

## ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$ 1,011,777,571
Interest on the Total Pension Liability	2,987,252,626
Current-period benefit term changes	-
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	71,321,505
Expensed portion of current-period assumption changes	-
Employee contributions including service purchases	(610,406,139)
Projected earnings on plan investments	(2,774,307,480)
Expensed portion of current-period difference between projected and actual earnings on plan investments	124,626,913
Administrative expenses	13,946,100
Recognition of beginning Deferred Outflows of Resources	1,233,259,570
Recognition of beginning Deferred Inflows of Resources	(1,638,407,256)
<b>Total Pension Expense</b>	<b>\$419,063,410</b>

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



**Amortization of Deferred Outflows and Deferred Inflows of Resources**

The following tables show the deferred outflows of resources and the deferred inflows of resources as of June 30, 2023, for each of the three membership groups, as well as the total membership which will be recognized in pension expense in future years.

<b>Regular Membership</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2024	\$ 1,301,160,877	\$ 1,413,949,031	\$ (112,788,154)
2025	1,059,735,021	1,399,570,961	(339,835,940)
2026	1,044,887,922	21,514	1,044,866,408
2027	182,798,201	8,606	182,789,595
2028	23,632,775	-	23,632,775
Thereafter	0	0	0

<b>Sheriffs and Deputies</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2024	\$ 36,796,747	\$ 35,281,677	\$ 1,515,070
2025	31,084,416	35,265,676	(4,181,260)
2026	29,777,452	1,864,575	27,912,877
2027	7,125,719	745,830	6,379,889
2028	1,635,959	-	1,635,959
Thereafter	0	0	0

<b>Protection Occupation</b>			
<b>Year Ended June 30:</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows/(Inflows) of Resources</b>
2024	\$ 87,683,704	\$ 86,567,606	\$ 1,116,098
2025	73,438,142	86,567,604	(13,129,462)
2026	69,832,985	5,990,470	63,842,515
2027	16,878,425	2,396,188	14,482,237
2028	3,259,868	-	3,259,868
Thereafter	0	0	0

**ALL MEMBERSHIP GROUPS**

Year Ended June 30:	Deferred Outflows	Deferred Inflows	Net Deferred Outflows/(Inflows) of Resources
2024	\$ 1,425,641,328	\$ 1,535,798,314	\$ (110,156,986)
2025	1,164,257,579	1,521,404,241	(357,146,662)
2026	1,144,498,359	7,876,559	1,136,621,800
2027	206,802,345	3,150,624	203,651,721
2028	28,528,602	-	28,528,602
Thereafter	0	0	0



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

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

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

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2023 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, 2023, and the related Notes to Schedules and have issued our report thereon dated April 4, 2024.

Report on Internal Control Over Financial Reporting

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

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

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

## Report on Compliance and Other Matters

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

### Purpose of this Report

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

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



Brian R. Brustkern., CPA  
Deputy Auditor of State

April 4, 2024

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2023

**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:

Brian R. Brustkern, CPA, Deputy  
Cole L. Hocker, CPA, Manager  
Ethan M. Snedigar, Senior Auditor  
Enoch Duval, Staff Auditor  
Benjamin I. Manchester, Assistant Auditor