



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

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

**NEWS RELEASE**

FOR RELEASE

April 26, 2016

Contact: Andy Nielsen  
515/281-5834

Auditor of State Mary Mosiman 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, 2015.

A copy of the report is available for review in the IPERS office, in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/reports/1660-5530-B002>.

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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, 2015**

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## Iowa Public Employees' Retirement System

### Officials

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

Lisa Stange	Chairperson	April 30, 2017
David Creighton	Vice Chairperson	April 30, 2021
Representative Mary Mascher	Member	January 12, 2017
Representative Dawn Pettengill	Member	January 12, 2017
Senator Julian Garrett	Member	January 12, 2017
Senator Matt McCoy	Member	January 12, 2017
Phyllis Peterson	Member	April 30, 2016
Marlene Sprouse	Member	April 30, 2017
Wayne Walter	Member	April 30, 2019
Dennis Young	Member	April 30, 2019
Michael Fitzgerald	Ex Officio Member	

### IPERS

Donna M. Mueller	Chief Executive Officer
Darla Iverson	Chief Financial Officer

**Iowa Public Employees' Retirement System**



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Telephone (515) 281-5834 Facsimile (515) 242-6134

Independent Auditor's Report

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

Report on the Schedules

We have audited the columns titled 2015 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, 2015, and the related Notes to Schedules.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

Our responsibility is to express an opinion on the columns titled 2015 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the columns titled 2015 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the columns titled 2015 Actual Employer Contributions, Employer Allocation Percentage and the totals for the specified columns identified in the first paragraph of this report included in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to IPERS' preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of IPERS' internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

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

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the columns titled 2015 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, 2015, in accordance with U.S. generally accepted accounting principles.

Other Matter


We have audited, in accordance with U.S. generally accepted auditing standards, the financial statements of IPERS as of and for the year ended June 30, 2015, and our report thereon, dated December 9, 2015, expressed an unmodified opinion on those financial statements.


Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 7, 2016 on our consideration of IPERS' internal control over the preparation of these Schedules and on our tests of compliance with certain provisions of laws, regulations and other matters. The purpose of that report is 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 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.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 7, 2016



**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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	20971	0.003406%	169,351
00110	ADAMS COUNTY SOIL & WATER CONSERVATION	1,142	0.000186%	9,224
00111	PAGE COUNTY SOIL & WATER CONSERVATION	4,144	0.000673%	33,466
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	2,135	0.000347%	17,244
00114	LYON CO SOIL & WATER CONSERVATION DIST	706	0.000115%	5,702
00115	MID IOWA COMMUNITY ACTION INC (MICA)	316,702	0.051444%	2,557,527
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	2,812	0.000457%	22,709
00119	MARION CO. SOIL & WATER CONSERVATION DIST	4,360	0.000708%	35,212
00120	SIOUXLAND REGIONAL HOUSING AUTHORITY	7,135	0.001159%	57,618
00121	HARRISON COUNTY LANDFILL COMMISSION	17,206	0.002795%	138,949
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	2,052	0.000333%	16,572
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	762,869	0.123919%	6,160,555
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	4,809	0.000781%	38,836
00131	PARKERSBURG ECONOMIC DEVELOPMENT	2,099	0.000341%	16,947
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,948	0.000316%	15,728
00133	COMMUNITY HOUSING INITIATIVES INC.	133,470	0.021681%	1,077,839
00134	JEFFERSON COUNTY SOIL & WATER CONS. DIST	1,117	0.000181%	9,023
00137	CITY OF WESTWOOD	305	0.000050%	2,466
00138	GREEN BAY LEVEE & DRAINAGE DISTRICT	761	0.000124%	6,142
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	9,269	0.001506%	74,855
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	8,492	0.001379%	68,576
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	28,477	0.004626%	229,962
00145	NEW OPPORTUNITIES, INC.	247,795	0.040251%	2,001,075
00147	WHAT CHEER PUBLIC LIBRARY	865	0.000141%	6,987
00148	AMANA COLONIES LAND USE DISTRICT	1,572	0.000255%	12,692
00149	STATE - FT DODGE CORRECTIONAL FACILITY	148,991	0.024202%	1,203,180
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	2,021	0.000328%	16,322
00153	FERTILE PUBLIC LIBRARY	1,995	0.000324%	16,112
00155	HAMILTON COUNTY SEED	2,877	0.000467%	23,233
00160	ADAIR COUNTY EMERGENCY MANAGEMENT COMM	1,512	0.000246%	12,211
00173	CITY OF SAINT DONATUS	1,301	0.000211%	10,508
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,065	0.000660%	32,830
00177	WGML REFUSE COMMISSION	107	0.000017%	865
00182	IOWA COUNTY ENGINEERS ASSOCIATION	31,949	0.005190%	258,003
00189	GREENBELT HOME CARE	73,318	0.011910%	592,083
00195	RED ROCK AREA COMMUNITY ACTION PROG. INC	50,149	0.008146%	404,982
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	279,097	0.045336%	2,253,848
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	139,631	0.022681%	1,127,591
00198	OPERATION THRESHOLD INC.	198,647	0.032268%	1,604,175
00199	WEST CENTRAL COMMUNITY ACTION	422,203	0.068582%	3,409,504
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	331,252	0.053808%	2,675,027
00201	MID-SIOUX OPPORTUNITY INC.	223,801	0.036354%	1,807,308

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
296,504	62,026	2,559	4,663	25,338	32,560	39,433	14,282
16,149	3,378	139	254	1,380	1,773	2,148	778
58,592	12,257	506	921	5,007	6,434	7,792	2,822
30,191	6,316	261	475	2,580	3,316	4,015	1,454
9,983	2,088	86	157	853	1,096	1,328	481
4,477,770	936,705	38,641	70,415	382,657	491,713	595,510	215,682
39,760	8,317	343	625	3,398	4,366	5,288	1,915
61,650	12,896	532	969	5,268	6,769	8,199	2,969
100,878	21,103	871	1,586	8,621	11,078	13,416	4,859
243,275	50,891	2,099	3,826	20,790	26,715	32,354	11,718
29,014	6,069	250	456	2,479	3,185	3,859	1,398
10,786,024	2,256,328	93,078	169,616	921,741	1,184,435	1,434,461	519,533
67,996	14,224	587	1,069	5,811	7,467	9,043	3,275
29,671	6,207	256	467	2,536	3,259	3,946	1,429
27,538	5,761	238	433	2,353	3,024	3,662	1,326
1,887,102	394,763	16,285	29,676	161,266	207,227	250,970	90,896
15,798	3,305	136	248	1,350	1,734	2,101	761
4,318	903	37	68	369	474	574	208
10,754	2,250	93	169	919	1,181	1,430	518
131,057	27,416	1,131	2,061	11,200	14,392	17,430	6,313
120,065	25,116	1,036	1,888	10,260	13,184	15,968	5,783
402,623	84,225	3,474	6,331	34,407	44,212	53,546	19,393
3,503,522	732,902	30,234	55,095	299,400	384,729	465,942	168,755
12,234	2,559	106	192	1,045	1,343	1,627	589
22,221	4,648	192	349	1,899	2,440	2,955	1,070
2,106,552	440,670	18,179	33,127	180,020	231,326	280,156	101,467
28,576	5,978	247	449	2,442	3,138	3,800	1,376
28,209	5,901	243	444	2,411	3,098	3,752	1,359
40,676	8,509	351	640	3,476	4,467	5,410	1,959
21,380	4,472	184	336	1,827	2,347	2,843	1,030
18,397	3,848	159	289	1,572	2,020	2,447	886
57,480	12,024	496	904	4,912	6,312	7,644	2,769
1,515	317	13	24	129	166	201	73
451,717	94,495	3,898	7,103	38,602	49,603	60,075	21,758
1,036,630	216,853	8,946	16,302	88,587	113,835	137,864	49,932
709,050	148,326	6,119	11,150	60,593	77,862	94,298	34,153
3,946,082	825,481	34,053	62,054	337,220	433,327	524,799	190,072
1,974,210	412,985	17,036	31,045	168,710	216,791	262,555	95,092
2,808,622	587,536	24,237	44,167	240,016	308,420	373,526	135,284
5,969,428	1,248,744	51,513	93,872	510,129	655,514	793,889	287,531
4,683,491	979,739	40,416	73,650	400,237	514,303	622,869	225,591
3,164,271	661,934	27,306	49,760	270,409	347,475	420,824	152,414

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

As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	209,386	0.034012%	1,690,898
00203	MATURA ACTION CORPORATION	203,568	0.033067%	1,643,913
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	308,156	0.050056%	2,488,514
00205	COMMUNITY ACTION OF EASTERN IOWA	175,846	0.028564%	1,420,048
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	122,245	0.019857%	987,188
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	458,170	0.074424%	3,699,955
00210	CITY OF BALLTOWN	115	0.000019%	926
00213	CITY OF KINROSS	94	0.000015%	757
00215	REGIONAL TRANSIT AUTHORITY INC	101,136	0.016428%	816,727
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	496,754	0.080692%	4,011,538
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	7,775	0.001263%	62,786
00218	FREEMPORT WATER AND SANITARY DISTRICT	1,070	0.000174%	8,641
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	4,578	0.000744%	36,973
00221	MAR-MAC UNIFIED POLICE DISTRICT	772	0.000125%	6,233
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	3,872	0.000629%	31,267
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	2,637	0.000428%	21,294
00234	THE COMMUNITY AGENCY	37,644	0.006115%	303,994
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	1,362	0.000221%	10,998
00241	INDEPENDENCE LIGHT & POWER TELECOMM	31,335	0.005090%	253,044
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	396,807	0.064457%	3,204,422
00245	CHARLES CITY AREA DEVELOPMENT CORP	10,446	0.001697%	84,357
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	19,287	0.003133%	155,754
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,345	0.000219%	10,865
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	4,332	0.000704%	34,979
00278	AGWSR COMMUNITY SCHOOL DISTRICT	370,887	0.060246%	2,995,099
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	496,988	0.080730%	4,013,428
00283	HENRY COUNTY SOIL & WATER CONS DIST	1,300	0.000211%	10,500
00284	AUDUBON COUNTY SOIL & WATER CONS DIST	2,123	0.000345%	17,146
00286	W POTTAWATTAMIE SOIL & WATER CONS DIST	3,184	0.000517%	25,714
00287	MADISON COUNTY SOIL & WATER	3,739	0.000607%	30,192
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	33,106	0.005378%	267,350
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	401	0.000065%	3,241
00292	MUTCHLER COMMUNITY CENTER	230	0.000037%	1,856
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	17,155	0.002787%	138,533
00294	COMMUNITY & FAMILY RESOURCES	213,242	0.034639%	1,722,041
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	3,442	0.000559%	27,797
00298	HANCOCK SOIL & WATER CONSERVATION DIST	3,937	0.000640%	31,793
00300	CITY OF MAHARISHI VEDIC CITY	5,894	0.000957%	47,596
00301	CITY OF SAGEVILLE	1,213	0.000197%	9,794
00303	CITY OF UDELL	107	0.000017%	865
00304	CITY OF TURIN	107	0.000017%	861
00305	CITY OF MILLVILLE	9	0.000001%	72

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
2,960,458	619,298	25,547	46,555	252,992	325,094	393,719	142,597
2,878,196	602,090	24,837	45,261	245,962	316,060	382,779	138,635
4,356,940	911,428	37,598	68,515	372,331	478,444	579,440	209,862
2,486,249	520,098	21,455	39,097	212,467	273,019	330,653	119,756
1,728,388	361,561	14,915	27,180	147,703	189,798	229,863	83,252
6,477,955	1,355,123	55,902	101,869	553,587	711,358	861,520	312,025
1,621	339	14	25	139	178	216	78
1,326	277	11	21	113	145	176	64
1,429,942	299,130	12,340	22,487	122,199	157,026	190,172	68,876
7,023,482	1,469,242	60,609	110,448	600,206	771,263	934,071	338,302
109,927	22,996	949	1,729	9,394	12,072	14,619	5,295
15,129	3,165	131	238	1,293	1,662	2,012	729
64,733	13,542	559	1,018	5,532	7,109	8,609	3,118
10,912	2,283	94	172	933	1,199	1,451	526
54,742	11,452	472	861	4,678	6,011	7,280	2,637
37,282	7,799	322	586	3,186	4,094	4,958	1,796
532,239	111,339	4,593	8,370	45,484	58,447	70,784	25,636
19,256	4,028	166	303	1,646	2,115	2,561	928
443,035	92,678	3,823	6,967	37,860	48,650	58,920	21,340
5,610,367	1,173,632	48,415	88,226	479,445	616,086	746,137	270,236
147,694	30,896	1,275	2,323	12,621	16,219	19,642	7,114
272,696	57,045	2,353	4,288	23,304	29,945	36,267	13,135
19,022	3,979	164	299	1,626	2,089	2,530	916
61,243	12,811	528	963	5,234	6,725	8,145	2,950
5,243,879	1,096,967	45,252	82,463	448,126	575,841	697,397	252,583
7,026,791	1,469,934	60,638	110,500	600,488	771,626	934,511	338,461
18,383	3,846	159	289	1,571	2,019	2,445	885
30,019	6,280	259	472	2,565	3,296	3,992	1,446
45,021	9,418	389	708	3,847	4,944	5,988	2,169
52,861	11,058	456	831	4,517	5,804	7,030	2,546
468,081	97,918	4,039	7,361	40,001	51,401	62,251	22,546
5,675	1,187	49	89	485	623	755	273
3,250	680	28	51	278	357	432	157
242,547	50,738	2,093	3,814	20,727	26,634	32,257	11,683
3,014,984	630,704	26,018	47,412	257,651	331,081	400,970	145,223
48,668	10,181	420	765	4,159	5,344	6,472	2,344
55,664	11,644	480	875	4,757	6,112	7,403	2,681
83,333	17,432	719	1,310	7,121	9,150	11,083	4,014
17,147	3,587	148	270	1,465	1,883	2,280	826
1,515	317	13	24	129	166	201	73
1,507	315	13	24	129	166	200	73
126	26	1	2	11	14	17	6

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
00306	CITY OF GIBSON	161	0.000026%	1,299
00307	CITY OF OAKLAND ACRES	375	0.000061%	3,029
00308	CITY OF GILLETT GROVE	134	0.000022%	1,082
00309	IOWA NORTHLAND REGIONAL HOUSING	5,889	0.000957%	47,560
00314	LYTTON LIBRARY	1,257	0.000204%	10,151
00316	CROSSROADS MENTAL HEALTH CENTER	119,425	0.019399%	964,416
00317	KIDS WORLD INC	19,478	0.003164%	157,295
00319	STATE - DEPARTMENT OF REVENUE	1,661,353	0.269867%	13,416,269
00320	ZION RECOVERY SERVICES INC	83,047	0.013490%	670,646
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	253,800	0.041227%	2,049,560
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	66,934	0.010873%	540,526
00324	MONONA COUNTY SANITARY LANDFILL	13,081	0.002125%	105,639
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	480,708	0.078085%	3,881,962
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	42,514	0.006906%	343,325
00327	HAMILTON SOIL AND WATER CONS DIST	2,114	0.000343%	17,068
00329	MARION CO FAIR ASSOC	25,744	0.004182%	207,896
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	312,543	0.050769%	2,523,944
00331	BATTLE CREEK COMMUNITY AMBULANCE	625	0.000102%	5,048
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	2,498	0.000406%	20,175
00333	CERRO GORDO CO SOIL & WATER	1,700	0.000276%	13,728
00334	ROCK RAPIDS MUNICIPAL UTILITY	53,195	0.008641%	429,578
00335	CRAWFORD COUNTY SWCD	789	0.000128%	6,373
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	13,959	0.002267%	112,726
00338	CLAYTON RIDGE COMM SCH DIST	351,179	0.057045%	2,835,948
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	224,278	0.036431%	1,811,161
00340	UNITED COMMUNITY HEALTH CENTER, INC	73,671	0.011967%	594,928
00341	MITCHELL CO ECON DEV COMMISSION	9,175	0.001490%	74,096
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	6,956	0.001130%	56,170
00343	UNION CO SOIL & WATER CONS DISTRICT	869	0.000141%	7,015
00344	SOUTHERN IOWA RC&D AREA	18,810	0.003055%	151,899
00345	MASON CITY HOUSING AUTHORITY	18,495	0.003004%	149,358
00347	SOUTHWEST IOWA MENTAL HEALTH CTR	23,115	0.003755%	186,669
00350	LINKING FAMILIES AND COMMUNITIES	8,091	0.001314%	65,338
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	9,552	0.001552%	77,134
00353	UNION TOWNSHIP BOONE COUNTY	11	0.000002%	87
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,344,452	0.218390%	10,857,132
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	195,137	0.031698%	1,575,828
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	10,664	0.001732%	86,114
00359	IOWA DEPT OF VETERAN AFFAIRS	60,171	0.009774%	485,915
00361	GRAETTINGER-TERRIL CSD	224,823	0.036520%	1,815,560
00362	IOWA COUNTY ATTORNEYS CASE MANAGEMENT	8,329	0.001353%	67,260
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	141,351	0.022961%	1,141,480

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
2,274	476	20	36	194	250	302	110
5,304	1,109	46	83	453	582	705	255
1,894	396	16	30	162	208	252	91
83,269	17,419	719	1,309	7,116	9,144	11,074	4,011
17,772	3,718	153	279	1,519	1,951	2,364	856
1,688,519	353,221	14,571	26,553	144,296	185,420	224,560	81,331
275,396	57,610	2,377	4,331	23,535	30,243	36,626	13,265
23,489,473	4,913,762	202,703	369,384	2,007,340	2,579,427	3,123,925	1,131,422
1,174,180	245,627	10,133	18,465	100,342	128,940	156,157	56,557
3,588,411	750,660	30,966	56,430	306,655	394,051	477,232	172,844
946,364	197,970	8,167	14,882	80,873	103,922	125,859	45,584
184,956	38,691	1,596	2,909	15,806	20,311	24,598	8,909
6,796,617	1,421,784	58,652	106,880	580,818	746,350	903,899	327,374
601,099	125,744	5,187	9,453	51,368	66,008	79,942	28,953
29,884	6,251	258	470	2,554	3,282	3,974	1,439
363,988	76,143	3,141	5,724	31,105	39,970	48,408	17,532
4,418,972	924,404	38,134	69,491	377,632	485,257	587,690	212,850
8,839	1,849	76	139	755	970	1,176	426
35,322	7,389	305	555	3,019	3,879	4,698	1,701
24,035	5,028	207	378	2,054	2,639	3,196	1,158
752,113	157,335	6,490	11,827	64,273	82,590	100,025	36,227
11,159	2,334	96	175	954	1,225	1,484	537
197,364	41,287	1,703	3,104	16,866	21,673	26,248	9,506
4,965,235	1,038,677	42,848	78,081	424,314	545,243	660,339	239,161
3,171,017	663,345	27,364	49,866	270,986	348,216	421,722	152,739
1,041,612	217,895	8,989	16,380	89,013	114,382	138,527	50,172
129,729	27,138	1,119	2,040	11,086	14,245	17,253	6,249
98,344	20,572	849	1,547	8,404	10,800	13,079	4,737
12,283	2,569	106	193	1,050	1,349	1,633	592
265,947	55,634	2,295	4,182	22,727	29,204	35,369	12,810
261,498	54,703	2,257	4,112	22,347	28,716	34,777	12,596
326,824	68,368	2,820	5,139	27,929	35,888	43,465	15,742
114,394	23,930	987	1,799	9,776	12,562	15,214	5,510
135,048	28,251	1,165	2,124	11,541	14,830	17,960	6,505
152	32	1	2	13	16	20	7
19,008,885	3,976,468	164,037	298,924	1,624,442	2,087,403	2,528,040	915,605
2,758,991	577,153	23,809	43,387	235,775	302,971	366,925	132,893
150,769	31,539	1,301	2,371	12,884	16,556	20,051	7,262
850,750	177,968	7,342	13,378	72,703	93,423	113,143	40,978
3,178,719	664,956	27,431	49,987	271,644	349,062	422,746	153,110
117,761	24,634	1,016	1,852	10,063	12,931	15,661	5,672
1,998,527	418,072	17,246	31,428	170,788	219,462	265,789	96,263

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
00365	GREEN HILLS AEA	1,498,210	0.243366%	12,098,812
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	1,968	0.000320%	15,891
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	421,366	0.068446%	3,402,747
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	518,409	0.084209%	4,186,415
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	405,964	0.065944%	3,278,362
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	384,451	0.062449%	3,104,638
00371	CAM COMMUNITY SCHOOL DISTRICT	261,612	0.042496%	2,112,649
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	219,913	0.035722%	1,775,911
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	470,767	0.076470%	3,801,683
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	305,082	0.049557%	2,463,690
00376	CREW PUBLIC LIBRARY	1,037	0.000168%	8,372
00377	DES MOINES AIRPORT AUTHORITY	386,413	0.062768%	3,120,478
00379	MENLO PUBLIC LIBRARY	1,500	0.000244%	12,111
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	22,375	0.003635%	180,690
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	506,992	0.082355%	4,094,215
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	408,540	0.066362%	3,299,172
00383	SOUTHERN IOWA TROLLEY	60,647	0.009851%	489,757
00385	SUPERIOR TOWNSHIP - DICKINSON CO	107	0.000017%	865
00386	IOWA PUBLIC POWER AGENCY	1,286	0.000209%	10,384
00388	OSCEOLA WATER WORKS	33,755	0.005483%	272,586
00389	STATE - HOMELAND SEC & EMERG MNGMNT	585,233	0.095064%	4,726,052
00390	STATE - IOWA PUBLIC INFORMATION BOARD	19,835	0.003222%	160,179
00391	NORTHEAST IOWA AREA AGENCY ON AGING	301,022	0.048897%	2,430,902
00392	MILESTONES AREA AGENCY ON AGING	301,753	0.049016%	2,436,810
00393	THE HERITAGE AREA AGENCY ON AGING	33,652	0.005466%	271,758
00394	AGING RESOURCES OF CENTRAL IOWA	89,316	0.014508%	721,272
00395	CONNECTIONS AREA AGENCY ON AGING	255,996	0.041583%	2,067,300
00396	EASTON VALLEY COMM SCHOOL DIST	283,598	0.046067%	2,290,197
00397	CITY OF URBANDALE WATER UTILITY	104,102	0.016910%	840,677
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	76,332	0.012399%	616,420
00399	10-15 REGIONAL TRANSIT AGENCY	75,218	0.012218%	607,420
00400	TWO RIVERS LEVEE & DRAINAGE DIST	26,922	0.004373%	217,411
00401	REINBECK MUNICIPAL TELECOMMUNICATION UTILITY	6,888	0.001119%	55,624
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	855,659	0.138991%	6,909,880
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	553,793	0.089957%	4,472,163
00404	SUMNER-FREDERICKSBURG COMMUNITY SCHOOL DIST	428,676	0.069633%	3,461,779
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	503,146	0.081730%	4,063,157
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	863,161	0.140210%	6,970,462
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	200,852	0.032626%	1,621,979
00408	NORTH UNION COMMUNITY SCHOOL DIST	242,560	0.039401%	1,958,796
00409	DES MOINES CO EMERGENCY COMM CTR	41,667	0.006768%	336,481
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	5,397	0.000877%	43,587

See notes to Schedules.



<b>DEFERRED OUTFLOWS OF RESOURCES</b>						<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	
<b>(Excluding Employer Specific Amounts) *</b>						<b>(Excluding Employer Specific Amounts) *</b>	
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</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 Outflows of Resources</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
21,182,843	4,431,238	182,798	333,111	1,810,222	2,326,131	2,817,160	1,020,318
27,822	5,820	240	438	2,378	3,056	3,700	1,340
5,957,598	1,246,270	51,411	93,686	509,118	654,215	792,316	286,961
7,329,660	1,533,291	63,251	115,263	626,371	804,885	974,790	353,049
5,739,822	1,200,713	49,532	90,262	490,508	630,302	763,353	276,471
5,435,662	1,137,086	46,907	85,478	464,515	596,900	722,902	261,821
3,698,868	773,766	31,919	58,167	316,094	406,180	491,922	178,164
3,109,301	650,435	26,832	48,895	265,712	341,439	413,514	149,766
6,656,063	1,392,382	57,439	104,670	568,807	730,916	885,207	320,604
4,313,479	902,336	37,223	67,832	368,617	473,672	573,660	207,768
14,657	3,066	126	230	1,253	1,609	1,949	706
5,463,395	1,142,887	47,146	85,915	466,885	599,946	726,591	263,156
21,205	4,436	183	333	1,812	2,328	2,820	1,021
316,356	66,178	2,730	4,975	27,035	34,740	42,073	15,238
7,168,235	1,499,523	61,858	112,724	612,576	787,158	953,322	345,274
5,776,257	1,208,335	49,846	90,834	493,622	634,302	768,199	278,226
857,476	179,375	7,400	13,484	73,277	94,161	114,038	41,302
1,515	317	13	24	129	166	201	73
18,181	3,803	157	286	1,554	1,997	2,418	876
477,249	99,836	4,118	7,505	40,784	52,407	63,471	22,988
8,274,467	1,730,935	71,405	130,120	707,111	908,636	1,100,442	398,558
280,445	58,666	2,420	4,410	23,966	30,796	37,297	13,508
4,256,073	890,328	36,728	66,929	363,711	467,368	566,026	205,003
4,266,416	892,491	36,817	67,092	364,595	468,504	567,402	205,501
475,800	99,533	4,106	7,482	40,660	52,248	63,278	22,918
1,262,818	264,169	10,898	19,858	107,917	138,673	167,945	60,826
3,619,470	757,157	31,234	56,918	309,309	397,461	481,363	174,340
4,009,722	838,794	34,602	63,055	342,659	440,316	533,263	193,137
1,471,875	307,901	12,702	23,146	125,782	161,630	195,748	70,896
1,079,241	225,766	9,313	16,972	92,229	118,514	143,531	51,984
1,063,484	222,470	9,177	16,724	90,882	116,783	141,435	51,225
380,648	79,628	3,285	5,986	32,529	41,800	50,623	18,335
97,387	20,372	840	1,531	8,322	10,693	12,952	4,691
12,097,956	2,530,771	104,399	190,246	1,033,855	1,328,500	1,608,938	582,725
7,829,952	1,637,947	67,569	123,130	669,124	859,823	1,041,325	377,147
6,060,953	1,267,890	52,303	95,311	517,951	665,565	806,061	291,939
7,113,858	1,488,148	61,389	111,869	607,929	781,187	946,090	342,655
12,204,025	2,552,959	105,315	191,914	1,042,919	1,340,148	1,623,044	587,834
2,839,794	594,056	24,506	44,657	242,680	311,843	377,671	136,785
3,429,499	717,417	29,595	53,931	293,075	376,601	456,098	165,189
589,117	123,237	5,084	9,264	50,344	64,692	78,348	28,376
76,313	15,964	659	1,200	6,521	8,380	10,149	3,676

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	387	0.000063%	3,128
00413	CLAYTON COUNTY DEVELOPMENT GROUP	327	0.000053%	2,644
01201	ADAIR COUNTY	159,952	0.025982%	1,291,697
01203	ADAIR COUNTY AGR EXT DIST	8,760	0.001423%	70,745
01204	ADAIR COUNTY HEALTH SYSTEM	362,147	0.058826%	2,924,518
01205	ADAIR CO ASSESSOR	12,483	0.002028%	100,806
01207	ADAIR CO SANITARY LANDFILL	8,023	0.001303%	64,787
01301	CITY OF FONTANELLE	14,123	0.002294%	114,049
01302	CITY OF GREENFIELD	70,408	0.011437%	568,579
01303	CITY OF CASEY	8,047	0.001307%	64,987
01305	ADAIR PUBLIC LIBRARY	686	0.000111%	5,542
01306	CITY OF ADAIR	11,326	0.001840%	91,467
01308	CITY OF ORIENT	7,397	0.001202%	59,733
01309	CITY OF BRIDGEWATER	600	0.000098%	4,847
01310	CASEY PUBLIC LIBRARY	795	0.000129%	6,418
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,443	0.000397%	19,729
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	937	0.000152%	7,564
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	176,972	0.028747%	1,429,142
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	122,644	0.019922%	990,416
02201	ADAMS COUNTY	136,957	0.022247%	1,106,001
02203	ADAMS CO AGR EXT DIST	5,283	0.000858%	42,659
02301	CITY OF CORNING	24,590	0.003994%	198,577
02303	CITY OF PRESCOTT	2,703	0.000439%	21,830
02304	CITY OF NODAWAY	214	0.000035%	1,731
02306	CORNING HOUSING COMM	6,743	0.001095%	54,457
02545	PRESCOTT COMMUNITY SCHOOL DISTRICT	43,377	0.007046%	350,289
02546	CORNING COMMUNITY SCHOOL DISTRICT	286,558	0.046548%	2,314,102
02701	CORNING MUNICIPAL UTILITIES	34,093	0.005538%	275,316
03201	ALLAMAKEE COUNTY	269,863	0.043836%	2,179,282
03203	ALLAMAKEE CO AGR EXT DIST	16,236	0.002637%	131,113
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	7,249	0.001177%	58,539
03301	CITY OF HARPERS FERRY	8,005	0.001300%	64,648
03302	CITY OF WAUKON	67,483	0.010962%	544,959
03303	CITY OF NEW ALBIN	8,751	0.001421%	70,667
03304	CITY OF LANSING	13,820	0.002245%	111,605
03306	CITY OF POSTVILLE	29,164	0.004737%	235,518
03310	CITY OF WATERVILLE	1,679	0.000273%	13,557
03312	VETERAN'S MEMORIAL HOSPITAL	597,912	0.097123%	4,828,440
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	368,224	0.059814%	2,973,597
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	634,882	0.103129%	5,126,998
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	205,585	0.033395%	1,660,204
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	75,827	0.012317%	612,344

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
5,476	1,146	47	86	468	601	728	264
4,629	968	40	73	396	509	616	223
2,261,530	473,089	19,516	35,564	193,264	248,344	300,767	108,932
123,861	25,911	1,069	1,948	10,585	13,602	16,473	5,966
5,120,304	1,071,116	44,186	80,519	437,566	562,271	680,962	246,631
176,494	36,921	1,523	2,775	15,083	19,381	23,472	8,501
113,430	23,728	979	1,784	9,693	12,456	15,085	5,464
199,679	41,771	1,723	3,140	17,064	21,927	26,556	9,618
995,479	208,244	8,591	15,654	85,071	109,316	132,391	47,949
113,780	23,802	982	1,789	9,723	12,494	15,132	5,480
9,703	2,030	84	153	829	1,066	1,290	467
160,142	33,500	1,382	2,518	13,685	17,585	21,298	7,714
104,582	21,877	902	1,645	8,937	11,484	13,909	5,037
8,487	1,775	73	133	725	931	1,129	409
11,236	2,350	97	177	960	1,234	1,494	541
34,543	7,226	298	543	2,952	3,793	4,594	1,664
13,243	2,770	114	208	1,132	1,454	1,761	638
2,502,171	523,429	21,593	39,348	213,828	274,769	332,770	120,523
1,734,041	362,744	14,964	27,269	148,186	190,419	230,614	83,524
1,936,409	405,077	16,710	30,451	165,480	212,641	257,528	93,271
74,688	15,624	645	1,175	6,383	8,203	9,933	3,598
347,672	72,730	3,000	5,467	29,711	38,178	46,238	16,746
38,220	7,995	330	601	3,266	4,197	5,083	1,841
3,030	634	26	48	259	333	403	146
95,344	19,945	823	1,499	8,148	10,470	12,680	4,592
613,294	128,295	5,292	9,644	52,410	67,346	81,563	29,541
4,051,576	847,549	34,963	63,713	346,235	444,911	538,829	195,153
482,030	100,836	4,160	7,580	41,193	52,933	64,106	23,218
3,815,531	798,171	32,926	60,001	326,064	418,991	507,437	183,783
229,556	48,021	1,981	3,610	19,617	25,208	30,529	11,057
102,490	21,440	884	1,612	8,759	11,255	13,630	4,937
113,186	23,677	977	1,780	9,673	12,430	15,053	5,452
954,124	199,593	8,234	15,004	81,537	104,775	126,891	45,958
123,725	25,882	1,068	1,946	10,573	13,587	16,455	5,959
195,400	40,876	1,686	3,073	16,698	21,457	25,987	9,412
412,349	86,259	3,558	6,484	35,238	45,280	54,839	19,862
23,736	4,965	205	373	2,028	2,606	3,157	1,143
8,453,730	1,768,435	72,952	132,939	722,430	928,321	1,124,283	407,193
5,206,233	1,089,092	44,927	81,871	444,909	571,707	692,390	250,770
8,976,452	1,877,783	77,462	141,159	767,101	985,722	1,193,801	432,371
2,906,719	608,056	25,084	45,710	248,399	319,193	386,572	140,009
1,072,104	224,273	9,252	16,859	91,619	117,730	142,582	51,640

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
04201	APPANOOSE COUNTY	111,646	0.018135%	901,596
04203	APPANOOSE COUNTY AGRIC	6,085	0.000988%	49,141
04204	APPANOOSE CO ASSESSOR	12,102	0.001966%	97,729
04207	APPANOOSE CO SECONDARY RD DEPT	98,043	0.015926%	791,744
04301	CITY OF CENTERVILLE	89,235	0.014495%	720,621
04302	DRAKE PUBLIC LIBRARY	6,936	0.001127%	56,011
04304	CITY OF MOULTON	11,798	0.001916%	95,272
04305	CITY OF MYSTIC	5,520	0.000897%	44,579
04307	CITY OF MORAVIA	8,824	0.001433%	71,258
04311	CITY OF CINCINNATI	3,738	0.000607%	30,186
04312	CITY OF PLANO	22	0.000004%	180
04313	CITY OF UNIONVILLE	161	0.000026%	1,298
04314	CITY OF NUMA	188	0.000030%	1,515
04315	CITY OF EXLINE	500	0.000081%	4,039
04316	CITY OF RATHBUN	184	0.000030%	1,489
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	12,911	0.002097%	104,261
04321	GARRETT MEMORIAL LIBRARY	762	0.000124%	6,153
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	825,294	0.134059%	6,664,672
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	224,462	0.036461%	1,812,641
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	119,904	0.019477%	968,282
04703	RATHBUN AREA SOLID WASTE COMM.	19,521	0.003171%	157,641
05201	AUDUBON COUNTY	171,425	0.027846%	1,384,347
05203	AUDUBON COUNTY AGRIC EXTENSION DISTRICT	5,654	0.000918%	45,661
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	453,655	0.073691%	3,663,496
05301	CITY OF EXIRA	12,054	0.001958%	97,342
05302	CITY OF AUDUBON	22,228	0.003611%	179,503
05303	CITY OF KIMBALLTON	6,913	0.001123%	55,827
05304	AUDUBON LIBRARY BOARD	2,227	0.000362%	17,987
05305	CITY OF BRAYTON	2,216	0.000360%	17,892
05306	CITY OF GRAY	338	0.000055%	2,726
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	332,854	0.054068%	2,687,962
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	256,078	0.041597%	2,067,957
06201	BENTON COUNTY	369,306	0.059989%	2,982,336
06203	BENTON COUNTY AGRIC EXT DIST	10,516	0.001708%	84,920
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	2,186	0.000355%	17,653
06301	CITY OF VINTON	144,565	0.023483%	1,167,439
06302	CITY OF BELLE PLAINE	35,148	0.005709%	283,836
06303	CITY OF BLAIRSTOWN	13,260	0.002154%	107,079
06306	CITY OF NEWHALL	11,273	0.001831%	91,034
06307	CITY OF VAN HORNE	9,714	0.001578%	78,447
06308	CITY OF ATKINS	19,900	0.003233%	160,706
06309	CITY OF NORWAY	8,066	0.001310%	65,137

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
1,578,532	330,213	13,622	24,823	134,897	173,342	209,933	76,033
86,037	17,998	742	1,353	7,352	9,447	11,442	4,144
171,105	35,794	1,477	2,691	14,622	18,790	22,756	8,242
1,386,201	289,979	11,962	21,799	118,461	152,222	184,354	66,769
1,261,677	263,930	10,888	19,841	107,819	138,548	167,794	60,771
98,065	20,514	846	1,542	8,380	10,768	13,042	4,723
166,804	34,894	1,439	2,623	14,255	18,317	22,184	8,034
78,049	16,327	674	1,227	6,670	8,571	10,380	3,759
124,760	26,099	1,077	1,962	10,662	13,701	16,592	6,009
52,851	11,056	456	831	4,516	5,803	7,029	2,546
316	66	3	5	27	35	42	15
2,273	476	20	36	194	250	302	109
2,652	555	23	42	227	292	353	128
7,071	1,479	61	111	604	776	940	341
2,607	545	22	41	223	286	347	126
182,543	38,186	1,575	2,871	15,600	20,046	24,277	8,793
10,773	2,254	93	169	921	1,183	1,433	519
11,668,642	2,440,963	100,695	183,495	997,167	1,281,357	1,551,842	562,046
3,173,609	663,887	27,387	49,907	271,207	348,501	422,066	152,864
1,695,288	354,637	14,630	26,659	144,874	186,163	225,461	81,657
276,001	57,737	2,382	4,340	23,586	30,308	36,706	13,294
2,423,743	507,023	20,916	38,115	207,126	266,157	322,340	116,745
79,944	16,724	690	1,257	6,832	8,779	10,632	3,851
6,414,122	1,341,770	55,351	100,865	548,132	704,348	853,030	308,950
170,428	35,652	1,471	2,680	14,564	18,715	22,666	8,209
314,277	65,744	2,712	4,942	26,857	34,511	41,796	15,138
97,743	20,447	843	1,537	8,353	10,733	12,999	4,708
31,491	6,588	272	495	2,691	3,458	4,188	1,517
31,326	6,553	270	493	2,677	3,440	4,166	1,509
4,772	998	41	75	408	524	635	230
4,706,137	984,477	40,612	74,006	402,172	516,790	625,881	226,681
3,620,620	757,397	31,244	56,936	309,407	397,587	481,515	174,395
5,221,535	1,092,293	45,059	82,111	446,217	573,387	694,425	251,507
148,680	31,102	1,283	2,338	12,706	16,327	19,773	7,161
30,908	6,466	267	486	2,641	3,394	4,111	1,489
2,043,976	427,579	17,639	32,143	174,672	224,454	271,834	98,453
496,946	103,956	4,288	7,815	42,468	54,571	66,090	23,937
187,477	39,218	1,618	2,948	16,021	20,587	24,933	9,030
159,384	33,342	1,375	2,506	13,620	17,501	21,197	7,677
137,347	28,732	1,185	2,160	11,737	15,082	18,266	6,616
281,368	58,859	2,428	4,425	24,045	30,898	37,420	13,553
114,043	23,857	984	1,793	9,746	12,523	15,167	5,493

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
06311	CITY OF KEYSTONE	9,080	0.001475%	73,325
06312	CITY OF GARRISON	3,115	0.000506%	25,158
06314	CITY OF SHELLSBURG	16,646	0.002704%	134,427
06315	CITY OF URBANA	18,399	0.002989%	148,580
06317	CITY OF WALFORD	7,573	0.001230%	61,156
06318	CITY OF LUZERNE	176	0.000029%	1,421
06550	VINTON-SHELLSBURG COMM SCH DIST	1,090,132	0.177079%	8,803,373
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	372,125	0.060447%	3,005,098
06552	BENTON COMMUNITY SCHOOL DISTRICT	959,653	0.155884%	7,749,688
07001	UNIVERSITY OF NORTHERN IOWA	1,524,129	0.247576%	12,308,121
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,037,613	0.168548%	8,379,252
07201	BLACK HAWK COUNTY	1,978,793	0.321431%	15,979,761
07204	BLACK HAWK COUNTY AGRI	19,516	0.003170%	157,605
07213	BLACK HAWK SOIL & WATER CONS DIST	8,378	0.001361%	67,658
07302	CITY OF CEDAR FALLS	818,576	0.132968%	6,610,421
07303	CITY OF WATERLOO	1,500,510	0.243740%	12,117,384
07304	CITY OF GILBERTVILLE	17,226	0.002798%	139,108
07305	CITY OF HUDSON	38,229	0.006210%	308,718
07306	CITY OF DUNKERTON	14,818	0.002407%	119,666
07311	CITY OF LA PORTE CITY	41,628	0.006762%	336,171
07319	CITY OF EVANSDALE	52,083	0.008460%	420,596
07321	CITY OF ELK RUN HEIGHTS	15,056	0.002446%	121,583
07327	CITY OF RAYMOND	3,649	0.000593%	29,470
07333	EVANSDALE MUNIC HOUSING AUTHORITY	7,716	0.001253%	62,309
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	6,670,986	1.083620%	53,871,608
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	2,839,468	0.461237%	22,930,152
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	253,431	0.041167%	2,046,587
07542	HUDSON COMMUNITY SCHOOL DISTRICT	412,978	0.067083%	3,335,006
07546	HAWKEYE COMMUNITY COLLEGE	930,896	0.151213%	7,517,459
07548	UNION COMMUNITY SCHOOL DISTRICT	630,213	0.102370%	5,089,287
07601	IA NORTHLAND REG COUNCIL OF GOVTS	69,716	0.011324%	562,991
07604	AEA 267	3,022,639	0.490991%	24,409,344
07608	MET OF BLACK HAWK COUNTY	187,873	0.030518%	1,517,170
07609	REGIONAL TRANSIT COMMISSION	17,391	0.002825%	140,437
07701	WATERLOO WATER WORKS	87,543	0.014220%	706,956
07702	LA PORTE CITY UTILITY	28,266	0.004591%	228,261
07703	CEDAR FALLS UTILITIES	1,164,338	0.189133%	9,402,624
08001	STATE - WOODWARD RESOURCE CENTER	2,994,753	0.486461%	24,184,151
08201	BOONE COUNTY	474,152	0.077020%	3,829,017
08203	BOONE COUNTY AGRI	13,147	0.002136%	106,171
08204	BOONE COUNTY HOSPITAL	1,344,784	0.218444%	10,859,815
08301	CITY OF BOONE	181,166	0.029428%	1,463,011

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
128,378	26,855	1,108	2,019	10,971	14,098	17,073	6,184
44,047	9,214	380	693	3,764	4,837	5,858	2,122
235,358	49,235	2,031	3,701	20,113	25,845	31,301	11,337
260,136	54,418	2,245	4,091	22,230	28,566	34,596	12,530
107,074	22,399	924	1,684	9,150	11,758	14,240	5,157
2,488	520	21	39	213	273	331	120
15,413,122	3,224,270	133,008	242,379	1,317,159	1,692,546	2,049,830	742,407
5,261,386	1,100,629	45,403	82,738	449,622	577,763	699,725	253,426
13,568,309	2,838,354	117,088	213,368	1,159,507	1,489,963	1,804,484	653,548
21,549,305	4,507,898	185,960	338,873	1,841,539	2,366,372	2,865,897	1,037,970
14,670,563	3,068,934	126,600	230,702	1,253,702	1,611,004	1,951,075	706,640
27,977,686	5,852,651	241,434	439,963	2,390,889	3,072,286	3,720,823	1,347,607
275,938	57,723	2,381	4,339	23,581	30,301	36,698	13,291
118,456	24,780	1,022	1,863	10,123	13,008	15,754	5,706
11,573,659	2,421,093	99,875	182,002	989,050	1,270,927	1,539,210	557,471
21,215,359	4,438,040	183,078	333,622	1,813,001	2,329,701	2,821,484	1,021,885
243,554	50,949	2,102	3,830	20,813	26,745	32,391	11,731
540,510	113,069	4,664	8,500	46,190	59,354	71,884	26,035
209,514	43,828	1,808	3,295	17,904	23,007	27,864	10,092
588,575	123,124	5,079	9,256	50,298	64,633	78,276	28,350
736,388	154,045	6,355	11,580	62,929	80,864	97,934	35,470
212,869	44,530	1,837	3,347	18,191	23,375	28,310	10,253
51,597	10,794	445	811	4,409	5,665	6,862	2,485
109,092	22,821	941	1,716	9,323	11,980	14,508	5,255
94,319,493	19,730,690	813,933	1,483,221	8,060,260	10,357,414	12,543,791	4,543,105
40,146,570	8,398,259	346,445	631,325	3,430,805	4,408,575	5,339,194	1,933,748
3,583,206	749,571	30,921	56,348	306,210	393,479	476,540	172,593
5,838,995	1,221,459	50,388	91,821	498,983	641,192	776,543	281,248
13,161,718	2,753,299	113,579	206,975	1,124,761	1,445,315	1,750,410	633,963
8,910,427	1,863,972	76,893	140,121	761,458	978,472	1,185,020	429,190
985,696	206,198	8,506	15,501	84,235	108,242	131,090	47,478
42,736,369	8,940,019	368,794	672,051	3,652,122	4,692,967	5,683,618	2,058,492
2,656,291	555,669	22,922	41,771	226,999	291,692	353,267	127,946
245,880	51,436	2,122	3,867	21,012	27,001	32,700	11,843
1,237,753	258,925	10,681	19,464	105,775	135,920	164,612	59,619
399,643	83,601	3,449	6,285	34,152	43,886	53,150	19,250
16,462,302	3,443,748	142,062	258,878	1,406,819	1,807,759	2,189,363	792,943
42,342,098	8,857,542	365,392	665,850	3,618,428	4,649,670	5,631,183	2,039,501
6,703,920	1,402,393	57,852	105,422	572,897	736,171	891,571	322,909
185,886	38,885	1,604	2,923	15,885	20,412	24,721	8,954
19,013,583	3,977,450	164,078	298,998	1,624,844	2,087,920	2,528,665	915,831
2,561,470	535,834	22,104	40,280	218,895	281,279	340,656	123,379

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
08302	CITY OF OGDEN	21,347	0.003468%	172,389
08303	CITY OF MADRID	34,433	0.005593%	278,068
08307	CITY OF BOXHOLM	536	0.000087%	4,327
08308	CITY OF PILOT MOUND	1,107	0.000180%	8,938
08309	CITY OF FRASER	24	0.000004%	195
08311	CITY OF BERKLEY	13	0.000002%	108
08312	CITY OF LUTHER	510	0.000083%	4,115
08313	CITY OF SHELDAHL	3,755	0.000610%	30,327
08314	CITY OF BEAVER	161	0.000026%	1,299
08537	UNITED COMMUNITY SCHOOL DISTRICT	160,836	0.026126%	1,298,831
08538	OGDEN COMMUNITY SCHOOL DISTRICT	374,473	0.060829%	3,024,059
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,289,209	0.209416%	10,411,022
08542	MADRID COMMUNITY SCHOOL DISTRICT	355,882	0.057809%	2,873,926
08701	OGDEN MUNICIPAL UTILITIES	32,915	0.005347%	265,804
09201	BREMER COUNTY	505,867	0.082172%	4,085,130
09203	BREMER COUNTY AGRI EXTEN DISTRICT	12,088	0.001964%	97,615
09301	CITY OF DENVER	30,715	0.004989%	248,040
09302	CITY OF SUMNER	36,474	0.005925%	294,542
09303	CITY OF WAVERLY	289,379	0.047006%	2,336,884
09304	CITY OF TRIPOLI	16,500	0.002680%	133,248
09305	CITY OF JANESVILLE	16,678	0.002709%	134,680
09307	CITY OF READLYN	12,855	0.002088%	103,808
09310	CITY OF FREDERIKA	1,207	0.000196%	9,746
09311	CITY OF PLAINFIELD	8,502	0.001381%	68,659
09312	READLYN COMMUNITY LIBRARY	2,741	0.000445%	22,133
09313	WAVERLY LIGHT AND POWER	160,403	0.026055%	1,295,332
09315	WAVERLY LOW RENT HOUSING AGENCY	12,486	0.002028%	100,835
09318	WAVERLY HEALTH CENTER	1,897,954	0.308299%	15,326,940
09519	JANESVILLE CONSOLIDATED SCH DIST	173,585	0.028197%	1,401,791
09562	DENVER COMM SCH DIST	381,279	0.061934%	3,079,022
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	257,536	0.041834%	2,079,737
09566	WAPSIE VALLEY COMM SCH DIST	388,785	0.063153%	3,139,637
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,285,090	0.208747%	10,377,757
09602	NORTH IOWA JUVENILE DETENTION SVC	69,207	0.011242%	558,880
09701	SUMNER MUNIC LGT PLT	25,956	0.004216%	209,604
09702	TRIPOLI-READLYN SANITATION AGENCY	5,175	0.000841%	41,795
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,108,554	0.180071%	8,952,136
10201	BUCHANAN COUNTY	350,195	0.056885%	2,828,003
10203	BUCHANAN COUNTY AGRI - ISU EXT	12,474	0.002026%	100,736
10205	BUCHANAN COUNTY HEALTH CENTER	801,246	0.130153%	6,470,471
10301	CITY OF FAIRBANK	20,223	0.003285%	163,310
10302	CITY OF INDEPENDENCE	107,507	0.017463%	868,171

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
301,822	63,138	2,605	4,746	25,793	33,144	40,140	14,538
486,846	101,843	4,201	7,656	41,604	53,461	64,747	23,450
7,576	1,585	65	119	647	831	1,007	365
15,648	3,274	135	246	1,337	1,718	2,081	754
341	71	3	5	29	37	45	16
189	40	2	3	16	21	25	9
7,204	1,507	62	113	616	791	958	347
53,097	11,107	458	835	4,538	5,831	7,062	2,558
2,274	476	20	36	194	250	302	110
2,274,020	475,702	19,624	35,760	194,331	249,715	302,428	109,533
5,294,583	1,107,574	45,690	83,260	452,459	581,409	704,140	255,025
18,227,827	3,813,078	157,297	286,642	1,557,695	2,001,634	2,424,165	877,984
5,031,727	1,052,587	43,421	79,126	429,996	552,543	669,182	242,364
465,375	97,352	4,016	7,318	39,770	51,104	61,891	22,416
7,152,327	1,496,195	61,721	112,474	611,216	785,411	951,206	344,508
170,906	35,752	1,475	2,688	14,605	18,768	22,729	8,232
434,274	90,846	3,748	6,829	37,112	47,689	57,755	20,918
515,690	107,877	4,450	8,109	44,069	56,628	68,583	24,839
4,091,463	855,893	35,307	64,340	349,644	449,291	544,134	197,074
233,294	48,803	2,013	3,669	19,937	25,619	31,026	11,237
235,800	49,327	2,035	3,708	20,151	25,894	31,360	11,358
181,749	38,020	1,568	2,858	15,532	19,958	24,171	8,754
17,064	3,570	147	268	1,458	1,873	2,269	822
120,209	25,147	1,037	1,890	10,273	13,200	15,987	5,790
38,750	8,106	334	609	3,311	4,254	5,153	1,866
2,267,894	474,421	19,571	35,664	193,807	249,042	301,613	109,238
176,543	36,931	1,523	2,776	15,087	19,386	23,479	8,504
26,834,715	5,613,553	231,571	421,989	2,293,214	2,946,774	3,568,817	1,292,553
2,454,284	513,412	21,179	38,595	209,736	269,510	326,401	118,216
5,390,814	1,127,704	46,520	84,773	460,683	591,976	716,938	259,660
3,641,245	761,712	31,422	57,260	311,170	399,852	484,258	175,389
5,496,940	1,149,905	47,436	86,442	469,752	603,630	731,052	264,772
18,169,586	3,800,895	156,795	285,726	1,552,718	1,995,239	2,416,419	875,178
978,498	204,692	8,444	15,387	83,619	107,450	130,133	47,131
366,980	76,768	3,167	5,771	31,361	40,299	48,806	17,676
73,175	15,307	631	1,151	6,253	8,035	9,732	3,525
15,673,580	3,278,755	135,255	246,475	1,339,417	1,721,147	2,084,469	754,953
4,951,325	1,035,767	42,728	77,862	423,125	543,715	658,489	238,491
176,370	36,895	1,522	2,774	15,072	19,368	23,456	8,495
11,328,630	2,369,836	97,761	178,148	968,111	1,244,020	1,506,623	545,668
285,927	59,813	2,467	4,496	24,434	31,397	38,026	13,772
1,520,012	317,971	13,117	23,903	129,896	166,916	202,150	73,215

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
10303	CITY OF JESUP	33,072	0.005372%	267,076
10305	CITY OF QUASQUETON	3,854	0.000626%	31,119
10306	CITY OF LAMONT	11,425	0.001856%	92,261
10307	CITY OF BRANDON	4,461	0.000725%	36,021
10308	CITY OF HAZLETON	8,462	0.001375%	68,338
10309	CITY OF WINTHROP	9,044	0.001469%	73,032
10310	CITY OF ROWLEY	1,446	0.000235%	11,680
10311	CITY OF AURORA	1,908	0.000310%	15,411
10312	CITY OF STANLEY	1,223	0.000199%	9,878
10556	JESUP COMMUNITY SCHOOL DISTRICT	550,267	0.089384%	4,443,688
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	326,417	0.053023%	2,635,987
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	830,900	0.134970%	6,709,938
10701	INDEPENDENCE LIGHT & POWER	62,930	0.010222%	508,194
11201	BUENA VISTA COUNTY	419,928	0.068212%	3,391,129
11203	BUENA VISTA COUNTY AGRI	7,605	0.001235%	61,418
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,401,031	0.227580%	11,314,038
11205	BUENA VISTA COUNTY ASSESSOR	21,367	0.003471%	172,546
11207	BUENA VISTA CO SOIL & WATER CONS DT	3,133	0.000509%	25,298
11301	CITY OF SIOUX RAPIDS	14,611	0.002373%	117,990
11302	CITY OF NEWELL	15,310	0.002487%	123,636
11303	CITY OF MARATHON	10,024	0.001628%	80,948
11304	CITY OF REMBRANDT	1,790	0.000291%	14,454
11306	CITY OF ALTA	24,600	0.003996%	198,658
11307	CITY OF STORM LAKE	199,393	0.032389%	1,610,197
11318	CITY OF LINN GROVE	2,110	0.000343%	17,036
11319	CITY OF ALBERT CITY	10,623	0.001726%	85,787
11321	CITY OF TRUESDALE	375	0.000061%	3,029
11322	STORM LAKE CEMETERY	1,984	0.000322%	16,025
11325	CITY OF LAKESIDE	7,010	0.001139%	56,607
11527	ALTA COMMUNITY SCHOOL DISTRICT	306,634	0.049809%	2,476,226
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	80,494	0.013075%	650,029
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,309,651	0.212737%	10,576,101
11535	SIOUX CENTRAL COMM SCH DIST	318,777	0.051782%	2,574,290
11536	NEWELL-FONDA COMM SCH DIST	301,293	0.048941%	2,433,097
11601	BUENA VISTA CO SOLID WASTE COMM	28,125	0.004569%	227,121
11701	ALTA MUNICIPAL UTILITIES	40,812	0.006629%	329,577
12201	BUTLER COUNTY	322,593	0.052401%	2,605,105
12203	BUTLER COUNTY AGRI EXTENSION DIST	8,817	0.001432%	71,201
12206	BUTLER COUNTY SOLID WASTE COMMISSION	15,525	0.002522%	125,370
12207	BUTLER CO SOIL & WATER CONS DIST	898	0.000146%	7,254
12301	CITY OF GREENE	20,184	0.003279%	163,000
12302	CITY OF PARKERSBURG	25,152	0.004086%	203,118

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
467,602	97,818	4,035	7,353	39,960	51,348	62,188	22,523
54,485	11,398	470	857	4,656	5,983	7,246	2,624
161,532	33,791	1,394	2,540	13,804	17,738	21,483	7,781
63,066	13,193	544	992	5,389	6,925	8,387	3,038
119,647	25,029	1,032	1,882	10,225	13,139	15,912	5,763
127,866	26,748	1,103	2,011	10,927	14,041	17,005	6,159
20,449	4,278	176	322	1,747	2,245	2,720	985
26,982	5,644	233	424	2,306	2,963	3,588	1,300
17,294	3,618	149	272	1,478	1,899	2,300	833
7,780,099	1,627,519	67,138	122,346	664,864	854,348	1,034,695	374,746
4,615,138	965,441	39,826	72,575	394,396	506,797	613,779	222,298
11,747,894	2,457,541	101,379	184,741	1,003,940	1,290,060	1,562,382	565,863
889,756	186,128	7,678	13,992	76,036	97,706	118,331	42,857
5,937,257	1,242,015	51,236	93,366	507,380	651,982	789,611	285,981
107,532	22,495	928	1,691	9,189	11,808	14,301	5,179
19,808,846	4,143,812	170,941	311,504	1,692,804	2,175,249	2,634,429	954,137
302,097	63,196	2,607	4,751	25,816	33,174	40,177	14,551
44,293	9,266	382	697	3,785	4,864	5,891	2,133
206,580	43,214	1,783	3,249	17,654	22,686	27,474	9,950
216,464	45,282	1,868	3,404	18,498	23,770	28,788	10,426
141,726	29,648	1,223	2,229	12,111	15,563	18,848	6,827
25,306	5,294	218	398	2,163	2,779	3,366	1,219
347,815	72,759	3,001	5,470	29,723	38,194	46,257	16,753
2,819,166	589,741	24,328	44,333	240,917	309,578	374,928	135,791
29,827	6,239	257	469	2,549	3,275	3,967	1,437
150,197	31,420	1,296	2,362	12,835	16,493	19,975	7,235
5,304	1,109	46	83	453	582	705	255
28,058	5,869	242	441	2,398	3,081	3,731	1,351
99,109	20,733	855	1,559	8,470	10,884	13,181	4,774
4,335,427	906,928	37,413	68,177	370,493	476,083	576,579	208,825
1,138,084	238,076	9,821	17,897	97,257	124,975	151,357	54,818
18,516,850	3,873,539	159,791	291,187	1,582,394	2,033,372	2,462,603	891,905
4,507,118	942,844	38,894	70,877	385,165	494,936	599,413	217,095
4,259,915	891,131	36,761	66,989	364,040	467,790	566,537	205,188
397,649	83,184	3,432	6,253	33,982	43,667	52,884	19,154
577,031	120,709	4,979	9,074	49,311	63,364	76,741	27,794
4,561,070	954,130	39,360	71,725	389,775	500,860	606,588	219,694
124,660	26,078	1,076	1,960	10,653	13,689	16,579	6,005
219,500	45,917	1,894	3,452	18,758	24,104	29,192	10,573
12,700	2,657	110	200	1,085	1,395	1,689	612
285,384	59,699	2,463	4,488	24,388	31,339	37,954	13,746
355,623	74,393	3,069	5,592	30,390	39,051	47,295	17,129

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
12303	CITY OF SHELL ROCK	18,477	0.003001%	149,214
12304	CITY OF ALLISON	16,290	0.002646%	131,550
12305	CITY OF CLARKSVILLE	20,019	0.003252%	161,661
12307	CITY OF DUMONT	11,592	0.001883%	93,608
12309	GREENE PUBLIC LIBRARY	5,179	0.000841%	41,822
12310	CITY OF APLINGTON	16,761	0.002723%	135,353
12314	CITY OF NEW HARTFORD	9,583	0.001557%	77,391
12318	CITY OF AREDALE	488	0.000079%	3,941
12321	CITY OF BRISTOW	1,682	0.000273%	13,587
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	195,736	0.031795%	1,580,671
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	71,679	0.011643%	578,845
13201	CALHOUN COUNTY	297,618	0.048344%	2,403,416
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	7,821	0.001270%	63,155
13204	CALHOUN COUNTY ASSESSOR	13,303	0.002161%	107,432
13207	CALHOUN CO SOIL & WATER CONS DIST	750	0.000122%	6,058
13209	TWIN LAKES UTILITIES	6,182	0.001004%	49,920
13301	CITY OF ROCKWELL CITY	22,920	0.003723%	185,087
13302	CITY OF MANSON	18,587	0.003019%	150,097
13303	CITY OF LAKE CITY	19,803	0.003217%	159,919
13304	CITY OF LOHRVILLE	10,661	0.001732%	86,097
13307	CITY OF POMEROY	9,882	0.001605%	79,806
13309	CITY OF FARNHAMVILLE	9,985	0.001622%	80,633
13310	CITY OF SOMERS	2,015	0.000327%	16,271
13311	CITY OF JOLLEY	771	0.000125%	6,225
13312	CITY OF KNIERIM	713	0.000116%	5,754
13313	CITY OF RINARD	451	0.000073%	3,642
13314	CITY OF YETTER	1,091	0.000177%	8,813
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	392,558	0.063766%	3,170,105
14201	CARROLL COUNTY	337,726	0.054859%	2,727,307
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	10,338	0.001679%	83,483
14206	CARROLL CO SOLID WASTE MGMT COMM	38,875	0.006315%	313,936
14301	CITY OF DEDHAM	708	0.000115%	5,718
14302	CITY OF CARROLL	198,356	0.032221%	1,601,825
14303	CITY OF TEMPLETON	10,018	0.001627%	80,897
14304	CITY OF LIDDERDALE	2,438	0.000396%	19,687
14305	CITY OF BRED A	11,244	0.001826%	90,803
14308	CITY OF MANNING	29,841	0.004847%	240,983
14309	CITY OF COON RAPIDS	14,043	0.002281%	113,406
14310	CITY OF HALBUR	871	0.000142%	7,035
14311	CITY OF GLIDDEN	20,638	0.003352%	166,666
14312	CITY OF ARCADIA	5,758	0.000935%	46,502
14314	CITY OF WILLEY	375	0.000061%	3,029

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
261,247	54,650	2,254	4,108	22,325	28,687	34,744	12,584
230,321	48,181	1,988	3,622	19,683	25,293	30,631	11,094
283,039	59,209	2,442	4,451	24,188	31,081	37,642	13,633
163,891	34,284	1,414	2,577	14,006	17,997	21,796	7,894
73,223	15,318	632	1,151	6,257	8,040	9,738	3,527
236,979	49,574	2,045	3,727	20,251	26,023	31,516	11,415
135,499	28,345	1,169	2,131	11,579	14,879	18,020	6,527
6,901	1,444	60	109	590	759	918	332
23,788	4,976	205	374	2,033	2,612	3,164	1,146
2,767,471	578,927	23,882	43,520	236,500	303,902	368,053	133,301
1,013,454	212,004	8,746	15,937	86,607	111,290	134,782	48,815
4,207,949	880,261	36,313	66,172	359,599	462,084	559,626	202,685
110,573	23,131	954	1,739	9,449	12,142	14,705	5,326
188,094	39,347	1,623	2,958	16,074	20,655	25,015	9,060
10,606	2,219	92	167	906	1,165	1,410	511
87,401	18,283	754	1,374	7,469	9,597	11,624	4,210
324,054	67,789	2,796	5,096	27,693	35,585	43,097	15,609
262,793	54,974	2,268	4,133	22,458	28,859	34,950	12,658
279,989	58,571	2,416	4,403	23,927	30,746	37,236	13,486
150,740	31,533	1,301	2,370	12,882	16,553	20,047	7,261
139,726	29,229	1,206	2,197	11,941	15,344	18,582	6,730
141,174	29,532	1,218	2,220	12,064	15,502	18,775	6,800
28,488	5,959	246	448	2,435	3,129	3,789	1,372
10,899	2,280	94	171	931	1,196	1,449	525
10,074	2,107	87	158	861	1,106	1,340	485
6,376	1,334	55	100	545	700	848	307
15,430	3,228	133	243	1,319	1,695	2,052	743
5,550,284	1,161,064	47,896	87,281	474,311	609,488	738,146	267,342
4,775,025	998,887	41,206	75,090	408,059	524,355	635,043	230,000
146,163	30,576	1,261	2,298	12,491	16,050	19,439	7,040
549,646	114,980	4,743	8,643	46,971	60,357	73,099	26,475
10,011	2,094	86	157	856	1,099	1,331	482
2,804,507	586,675	24,202	44,102	239,665	307,969	372,979	135,085
141,636	29,629	1,222	2,227	12,104	15,553	18,837	6,822
34,469	7,211	297	542	2,946	3,785	4,584	1,660
158,980	33,257	1,372	2,500	13,586	17,458	21,143	7,658
421,918	88,261	3,641	6,635	36,056	46,332	56,112	20,323
198,554	41,536	1,713	3,122	16,968	21,803	26,406	9,564
12,316	2,576	106	194	1,053	1,353	1,638	593
291,802	61,042	2,518	4,589	24,937	32,044	38,808	14,055
81,416	17,031	703	1,280	6,958	8,941	10,828	3,922
5,304	1,109	46	83	453	582	705	255

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
14315	CITY OF RALSTON	865	0.000141%	6,988
14316	CITY OF LANESBORO	1,304	0.000212%	10,529
14317	THOMAS REST HAVEN	154,514	0.025099%	1,247,776
14318	MANNING MUNICIPAL HOUSING AGENCY	4,949	0.000804%	39,966
14401	UNION TOWNSHIP - CARROLL COUNTY	1,923	0.000312%	15,528
14510	CARROLL COMMUNITY SCHOOL DISTRICT	929,569	0.150997%	7,506,739
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	207,189	0.033655%	1,673,155
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRICT	202,899	0.032958%	1,638,511
14601	REGION XII COUNCIL OF GOVT	140,896	0.022887%	1,137,805
14603	REGION XII REGIONAL HOUSING AUTH	20,597	0.003346%	166,333
14701	COON RAPIDS MUNICIPAL UTILITIES	57,447	0.009332%	463,915
14702	MANNING MUN LIGHT PLT	19,167	0.003113%	154,779
14703	MANNING MUNICIPAL GAS DEPARTMENT	19,092	0.003101%	154,177
14704	CARROLL SOIL & WATER CONSERV. DIST.	816	0.000133%	6,588
15201	CASS COUNTY	308,024	0.050035%	2,487,447
15203	CASS COUNTY AGRI	9,649	0.001567%	77,924
15205	CASS COUNTY MEMORIAL HOSPITAL	1,385,758	0.225100%	11,190,702
15301	CITY OF WIOTA	964	0.000157%	7,788
15302	CITY OF ATLANTIC	95,619	0.015532%	772,176
15303	CITY OF MARNE	714	0.000116%	5,769
15305	CITY OF ANITA	12,004	0.001950%	96,936
15306	CITY OF GRISWOLD	16,816	0.002732%	135,800
15309	CITY OF LEWIS	7,465	0.001213%	60,280
15310	CITY OF CUMBERLAND	6,735	0.001094%	54,390
15311	CITY OF MASSENA	7,608	0.001236%	61,439
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	948,934	0.154143%	7,663,127
15543	GRISWOLD COMM SCH DIST NO 4	350,263	0.056896%	2,828,555
15601	SOUTHWEST IOWA PLANNING COUNCIL	150,919	0.024515%	1,218,749
15701	ATLANTIC LIGHT & WATER DEPT	170,886	0.027758%	1,379,995
15702	ANITA MUNICIPAL UTILITIES	18,810	0.003055%	151,896
16201	CEDAR COUNTY	385,672	0.062648%	3,114,501
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	14,988	0.002435%	121,032
16301	CITY OF BENNETT	6,176	0.001003%	49,876
16302	CITY OF STANWOOD	9,820	0.001595%	79,305
16303	CITY OF TIPTON	116,774	0.018969%	943,013
16304	CITY OF WEST BRANCH	50,122	0.008142%	404,763
16305	CITY OF DURANT	27,170	0.004413%	219,414
16306	CITY OF MECHANICSVILLE	15,323	0.002489%	123,743
16307	CITY OF CLARENCE	14,566	0.002366%	117,631
16308	CITY OF LOWDEN	13,017	0.002115%	105,121
16542	TIPTON COMM SCH DIST	486,860	0.079084%	3,931,639
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	451,082	0.073273%	3,642,713

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
12,235	2,559	106	192	1,046	1,344	1,627	589
18,435	3,856	159	290	1,575	2,024	2,452	888
2,184,631	457,003	18,852	34,354	186,692	239,898	290,540	105,228
69,973	14,638	604	1,100	5,980	7,684	9,306	3,370
27,186	5,687	235	428	2,323	2,986	3,616	1,309
13,142,949	2,749,373	113,417	206,679	1,123,157	1,443,253	1,747,914	633,059
2,929,393	612,800	25,279	46,066	250,337	321,682	389,587	141,101
2,868,737	600,111	24,756	45,112	245,154	315,022	381,521	138,179
1,992,092	416,726	17,191	31,327	170,238	218,756	264,933	95,953
291,218	60,920	2,513	4,580	24,887	31,980	38,730	14,027
812,232	169,911	7,009	12,773	69,411	89,193	108,021	39,123
270,991	56,689	2,339	4,261	23,158	29,758	36,040	13,053
269,936	56,468	2,329	4,245	23,068	29,642	35,900	13,002
11,535	2,413	100	181	986	1,267	1,534	556
4,355,073	911,037	37,582	68,486	372,171	478,239	579,192	209,772
136,431	28,540	1,177	2,145	11,659	14,981	18,144	6,571
19,592,905	4,098,639	169,077	308,108	1,674,351	2,151,536	2,605,710	943,736
13,636	2,853	118	214	1,165	1,497	1,813	657
1,351,941	282,813	11,667	21,260	115,533	148,460	179,798	65,119
10,100	2,113	87	159	863	1,109	1,343	486
169,717	35,503	1,465	2,669	14,504	18,638	22,571	8,175
237,762	49,737	2,052	3,739	20,318	26,109	31,621	11,452
105,540	22,078	911	1,660	9,019	11,590	14,036	5,084
95,226	19,920	822	1,497	8,138	10,457	12,664	4,587
107,569	22,502	928	1,692	9,193	11,813	14,306	5,181
13,416,756	2,806,651	115,780	210,985	1,146,556	1,473,321	1,784,328	646,248
4,952,291	1,035,970	42,736	77,877	423,208	543,821	658,618	238,538
2,133,810	446,372	18,414	33,555	182,349	234,318	283,781	102,780
2,416,122	505,429	20,850	37,995	206,475	265,320	321,326	116,378
265,943	55,633	2,295	4,182	22,727	29,204	35,368	12,810
5,452,931	1,140,698	47,056	85,750	465,991	598,797	725,199	262,652
211,906	44,329	1,829	3,332	18,109	23,270	28,182	10,207
87,324	18,267	754	1,373	7,462	9,589	11,613	4,206
138,849	29,046	1,198	2,183	11,866	15,247	18,466	6,688
1,651,047	345,382	14,248	25,964	141,093	181,305	219,577	79,526
708,667	148,246	6,115	11,144	60,561	77,820	94,247	34,134
384,154	80,361	3,315	6,041	32,829	42,185	51,090	18,504
216,651	45,321	1,870	3,407	18,514	23,791	28,813	10,435
205,950	43,083	1,777	3,239	17,600	22,616	27,390	9,920
184,049	38,501	1,588	2,894	15,728	20,210	24,477	8,865
6,883,593	1,439,979	59,402	108,248	588,251	755,901	915,467	331,563
6,377,735	1,334,158	55,037	100,293	545,022	700,352	848,191	307,198

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
16545	BENNETT COMM SCH DIST	70,708	0.011486%	571,002
16547	DURANT COMMUNITY SCHOOL DISTRICT	362,668	0.058911%	2,928,731
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	469,257	0.076225%	3,789,490
16701	DURANT MUNIC ELEC PLT	29,436	0.004782%	237,711
17201	CERRO GORDO COUNTY	772,227	0.125439%	6,236,128
17203	CERRO GORDO CO AGRI EXT	12,804	0.002080%	103,402
17204	CERRO GORDO CO. ASSESSOR	26,715	0.004340%	215,737
17205	CERRO GORDO CITY ASSESSORS OFFICE	17,945	0.002915%	144,913
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	5,165	0.000839%	41,706
17301	CITY OF PLYMOUTH	6,233	0.001013%	50,337
17302	CITY OF MASON CITY	709,213	0.115203%	5,727,253
17303	CITY OF CLEAR LAKE	141,704	0.023018%	1,144,332
17305	CITY OF THORNTON	9,123	0.001482%	73,676
17306	CITY OF MESERVEY	1,871	0.000304%	15,107
17308	CITY OF ROCKWELL	10,810	0.001756%	87,293
17310	CITY OF DOUGHERTY	518	0.000084%	4,183
17312	CLEAR LAKE SANITARY DISTRICT	47,292	0.007682%	381,908
17313	CITY OF ROCK FALLS	1,465	0.000238%	11,834
17315	ROCKWELL PUB LIBRARY	3,119	0.000507%	25,187
17316	CITY OF VENTURA	13,729	0.002230%	110,868
17318	MESERVEY PUB LIBRARY	1,009	0.000164%	8,145
17320	CITY OF SWALEDALE	3,711	0.000603%	29,966
17326	SWALEDALE PUBLIC LIBRARY	952	0.000155%	7,690
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,152,667	0.349675%	17,383,880
17551	VENTURA COMM SCH DIST	183,451	0.029799%	1,481,456
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	734,279	0.119275%	5,929,679
17556	NORTH IOWA AREA COMMUNITY COLLEGE	665,221	0.108057%	5,371,996
17602	NORTH IA AREA COUNCIL OF GOV'TS	97,598	0.015854%	788,153
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	26,770	0.004349%	216,184
17607	LANDFILL OF NORTH IOWA	61,553	0.009999%	497,074
17608	ELDERBRIDGE AGENCY ON AGING	174,570	0.028357%	1,409,739
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	816,906	0.132696%	6,596,931
18201	CHEROKEE COUNTY	269,703	0.043810%	2,177,993
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	8,414	0.001367%	67,950
18206	CHEROKEE CO SOIL & WATER CONS DIST	2,632	0.000427%	21,252
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	18,326	0.002977%	147,996
18301	CITY OF CLEGHORN	2,641	0.000429%	21,327
18302	CITY OF CHEROKEE	102,378	0.016630%	826,758
18303	CITY OF WASHTA	3,321	0.000539%	26,819
18305	CITY OF MERIDEN	1,857	0.000302%	14,999
18306	CITY OF MARCUS	15,626	0.002538%	126,187
18308	CITY OF LARRABEE	2,232	0.000363%	18,026

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
999,722	209,132	8,627	15,721	85,433	109,781	132,956	48,154
5,127,682	1,072,659	44,249	80,635	438,196	563,080	681,943	246,986
6,634,715	1,387,916	57,254	104,334	566,983	728,571	882,368	319,576
416,189	87,063	3,592	6,545	35,566	45,703	55,350	20,047
10,918,338	2,284,007	94,220	171,696	933,048	1,198,964	1,452,058	525,906
181,038	37,871	1,562	2,847	15,471	19,880	24,077	8,720
377,717	79,015	3,260	5,940	32,279	41,479	50,233	18,194
253,717	53,075	2,189	3,990	21,682	27,861	33,742	12,221
73,020	15,275	630	1,148	6,240	8,018	9,711	3,517
88,130	18,436	761	1,386	7,531	9,678	11,721	4,245
10,027,390	2,097,629	86,532	157,686	856,911	1,101,129	1,333,568	482,991
2,003,520	419,116	17,289	31,506	171,215	220,010	266,453	96,504
128,993	26,984	1,113	2,028	11,023	14,164	17,155	6,213
26,450	5,533	228	416	2,260	2,904	3,518	1,274
152,834	31,971	1,319	2,403	13,061	16,783	20,326	7,362
7,323	1,532	63	115	626	804	974	353
668,651	139,875	5,770	10,515	57,141	73,426	88,926	32,207
20,719	4,334	179	326	1,771	2,276	2,756	998
44,098	9,225	381	693	3,768	4,842	5,865	2,124
194,110	40,606	1,675	3,052	16,588	21,315	25,815	9,350
14,260	2,983	123	224	1,219	1,566	1,896	687
52,466	10,975	453	825	4,484	5,762	6,978	2,527
13,464	2,817	116	212	1,151	1,479	1,791	649
30,436,046	6,366,915	262,648	478,622	2,600,973	3,342,243	4,047,767	1,466,019
2,593,764	542,589	22,383	40,788	221,655	284,826	344,951	124,934
10,381,802	2,171,769	89,590	163,259	887,198	1,140,047	1,380,702	500,062
9,405,399	1,967,515	81,164	147,905	803,757	1,032,826	1,250,848	453,032
1,379,914	288,664	11,908	21,700	117,923	151,531	183,518	66,467
378,500	79,178	3,266	5,952	32,345	41,563	50,338	18,231
870,287	182,055	7,510	13,686	74,372	95,568	115,742	41,919
2,468,199	516,322	21,299	38,814	210,925	271,038	328,252	118,886
11,550,040	2,416,152	99,671	181,630	987,032	1,268,333	1,536,069	556,333
3,813,274	797,699	32,907	59,966	325,871	418,744	507,137	183,675
118,968	24,887	1,027	1,871	10,167	13,065	15,822	5,730
37,208	7,784	321	585	3,180	4,086	4,948	1,792
259,114	54,204	2,236	4,075	22,143	28,454	34,460	12,481
37,339	7,811	322	587	3,191	4,100	4,966	1,799
1,447,505	302,803	12,491	22,763	123,699	158,953	192,507	69,722
46,955	9,823	405	738	4,013	5,156	6,245	2,262
26,261	5,494	227	413	2,244	2,884	3,493	1,265
220,931	46,216	1,907	3,474	18,880	24,261	29,382	10,642
31,561	6,602	272	496	2,697	3,465	4,197	1,520

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
18309	CITY OF AURELIA	27,890	0.004530%	225,228
18310	CITY OF QUIMBY	4,866	0.000790%	39,295
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	550,466	0.089417%	4,445,297
18526	AURELIA COMMUNITY SCHOOL DISTRICT	131,445	0.021352%	1,061,488
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	241,132	0.039169%	1,947,265
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	32,351	0.005255%	261,251
19201	CHICKASAW COUNTY	306,379	0.049768%	2,474,166
19203	CHICKASAW COUNTY AGRI	11,557	0.001877%	93,329
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,750	0.000284%	14,129
19301	CITY OF FREDERICKSBURG	21,481	0.003489%	173,468
19302	CITY OF LAWLER	7,306	0.001187%	59,002
19303	CITY OF NASHUA	21,064	0.003422%	170,101
19304	CITY OF NEW HAMPTON	108,862	0.017683%	879,116
19306	CITY OF ALTA VISTA	5,349	0.000869%	43,198
19308	CITY OF NORTH WASHINGTON	179	0.000029%	1,442
19309	CITY OF BASSETT	420	0.000068%	3,391
19311	CITY OF IONIA	4,258	0.000692%	34,389
19313	LAWLER PUBLIC LIBRARY	1,064	0.000173%	8,589
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	402,711	0.065415%	3,252,095
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	564,919	0.091764%	4,562,011
20201	CLARKE COUNTY	207,059	0.033634%	1,672,108
20203	CLARKE COUNTY AGRI EXT DIST	6,289	0.001022%	50,788
20204	CLARKE COUNTY HOSPITAL	536,254	0.087108%	4,330,521
20209	CLARKE CO CHILD CARE FOOD PROGRAM	2,856	0.000464%	23,060
20301	CITY OF OSCEOLA	92,673	0.015054%	748,380
20302	CITY OF MURRAY	12,725	0.002067%	102,761
20303	CITY OF WOODBURN	656	0.000107%	5,300
20306	CITY OF WELDON	562	0.000091%	4,540
20536	MURRAY COMM SCH DIST	197,978	0.032159%	1,598,777
20539	CLARKE COMMUNITY SCHOOL DISTRICT	733,420	0.119135%	5,922,743
21201	CLAY COUNTY	297,984	0.048404%	2,406,376
21203	CLAY COUNTY AG EXTENSION SERVICE	13,922	0.002262%	112,430
21207	IOWA LAKES REGIONAL WATER	112,103	0.018210%	905,289
21208	CLAY CO SOIL & WATER CONS DIST	1,244	0.000202%	10,042
21301	CITY OF EVERLY	20,954	0.003404%	169,215
21302	SPENCER HOSPITAL	1,923,897	0.312514%	15,536,444
21303	CITY OF SPENCER	261,596	0.042493%	2,112,520
21304	CITY OF ROYAL	5,193	0.000844%	41,939
21307	CITY OF PETERSON	8,963	0.001456%	72,382
21308	CITY OF WEBB	1,273	0.000207%	10,277
21309	CITY OF DICKENS	2,540	0.000413%	20,516
21310	CITY OF FOSTORIA	2,237	0.000363%	18,068

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
394,334	82,491	3,403	6,201	33,699	43,303	52,444	18,994
68,798	14,392	594	1,082	5,879	7,555	9,150	3,314
7,782,914	1,628,108	67,163	122,390	665,104	854,657	1,035,070	374,881
1,858,474	388,774	16,038	29,225	158,820	204,083	247,163	89,518
3,409,311	713,194	29,421	53,613	291,349	374,383	453,413	164,217
457,404	95,684	3,947	7,193	39,088	50,228	60,831	22,032
4,331,820	906,173	37,382	68,120	370,184	475,686	576,100	208,652
163,402	34,182	1,410	2,570	13,964	17,944	21,731	7,871
24,738	5,175	213	389	2,114	2,716	3,290	1,192
303,711	63,533	2,621	4,776	25,954	33,351	40,391	14,629
103,302	21,610	891	1,624	8,828	11,343	13,738	4,976
297,817	62,300	2,570	4,683	25,451	32,704	39,607	14,345
1,539,174	321,980	13,282	24,204	131,533	169,019	204,699	74,138
75,632	15,821	653	1,189	6,463	8,305	10,058	3,643
2,525	528	22	40	216	278	336	122
5,937	1,242	51	93	507	651	790	286
60,209	12,595	520	947	5,145	6,612	8,007	2,900
15,038	3,146	130	236	1,285	1,651	2,000	724
5,693,833	1,191,093	49,135	89,538	486,578	625,251	757,237	274,256
7,987,260	1,670,855	68,926	125,604	682,567	877,097	1,062,246	384,724
2,927,561	612,416	25,263	46,037	250,181	321,481	389,344	141,012
88,922	18,601	767	1,398	7,599	9,764	11,826	4,283
7,581,963	1,586,070	65,429	119,230	647,932	832,591	1,008,344	365,202
40,373	8,446	348	635	3,450	4,433	5,369	1,945
1,310,279	274,097	11,307	20,605	111,973	143,885	174,257	63,112
179,916	37,637	1,553	2,829	15,375	19,757	23,927	8,666
9,280	1,941	80	146	793	1,019	1,234	447
7,948	1,663	69	125	679	873	1,057	383
2,799,170	585,558	24,155	44,018	239,209	307,382	372,269	134,828
10,369,657	2,169,228	89,485	163,068	886,160	1,138,713	1,379,087	499,477
4,213,131	881,345	36,357	66,254	360,041	462,652	560,315	202,935
196,845	41,178	1,699	3,095	16,822	21,616	26,179	9,481
1,584,998	331,566	13,678	24,925	135,449	174,052	210,793	76,345
17,582	3,678	152	276	1,502	1,930	2,338	847
296,265	61,976	2,557	4,659	25,318	32,534	39,401	14,270
27,201,518	5,690,284	234,736	427,757	2,324,560	2,987,053	3,617,599	1,310,221
3,698,643	773,719	31,917	58,163	316,075	406,155	491,892	178,153
73,428	15,360	634	1,155	6,275	8,064	9,765	3,537
126,728	26,510	1,094	1,993	10,830	13,917	16,854	6,104
17,994	3,764	155	283	1,538	1,976	2,393	867
35,919	7,514	310	565	3,070	3,945	4,777	1,730
31,633	6,617	273	497	2,703	3,473	4,207	1,524

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
21312	WEBB PUBLIC LIBRARY	879	0.000143%	7,100
21313	CITY OF GREENVILLE	69	0.000011%	555
21314	CITY OF ROSSIE	115	0.000019%	930
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,188,056	0.192985%	9,594,158
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	190,062	0.030873%	1,534,846
21602	NORTHWEST IA PLAN & DEVELOPMENT	62,453	0.010145%	504,339
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	11,335	0.001841%	91,539
21701	SPENCER MUNICIPAL UTILITIES	261,243	0.042436%	2,109,673
22201	CLAYTON COUNTY	304,236	0.049419%	2,456,863
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	8,216	0.001335%	66,346
22207	CLAYTON CO SOIL & WATER CONS DIST	1,114	0.000181%	8,996
22301	CITY OF FARMERSBURG	3,347	0.000544%	27,029
22302	CITY OF GUTTENBERG	41,964	0.006817%	338,879
22303	CITY OF STRAWBERRY POINT	24,278	0.003944%	196,059
22305	CITY OF LUANA	6,032	0.000980%	48,712
22306	CITY OF ELKADER	24,767	0.004023%	200,005
22308	CITY OF MONONA	24,862	0.004039%	200,772
22309	CITY OF MCGREGOR	18,342	0.002979%	148,117
22311	CITY OF GARNAVILLO	15,605	0.002535%	126,021
22312	CITY OF MARQUETTE	18,718	0.003040%	151,154
22313	CITY OF VOLGA	5,418	0.000880%	43,749
22316	CITY OF ST OLAF	1,946	0.000316%	15,717
22319	CITY OF OSTERDOCK	67	0.000011%	541
22320	CITY OF ELKPORT	36	0.000006%	289
22323	CITY OF NORTH BUENA VISTA	305	0.000049%	2,459
22324	GUTTENBERG MUNIC HOSP	518,440	0.084214%	4,186,666
22327	CITY OF CLAYTON	801	0.000130%	6,472
22329	CITY OF GARBER	327	0.000053%	2,641
22402	CASS TOWNSHIP - CLAYTON COUNTY	536	0.000087%	4,327
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	488,697	0.079383%	3,946,475
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	270,049	0.043866%	2,180,783
22569	STARMONT COMMUNITY SCHOOL DISTRICT	381,537	0.061976%	3,081,101
22601	AEA 1 - KEYSTONE	1,276,637	0.207374%	10,309,490
22701	MCGREGOR MUNICIPAL UTILITIES	11,616	0.001887%	93,805
23201	CLINTON COUNTY	683,044	0.110952%	5,515,927
23203	CLINTON CO ASSESSOR'S OFFICE	17,111	0.002779%	138,177
23204	CLINTON COUNTY AGRI	13,021	0.002115%	105,151
23301	CITY OF WHEATLAND	12,659	0.002056%	102,225
23303	CITY OF DEWITT	110,705	0.017983%	894,001
23306	CITY OF CHARLOTTE	4,398	0.000714%	35,515
23307	CITY OF CLINTON	436,483	0.070901%	3,524,825
23310	CITY OF LOST NATION	6,666	0.001083%	53,834

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
12,430	2,600	107	195	1,062	1,364	1,653	599
972	203	8	15	83	106	129	47
1,629	341	14	26	139	179	217	78
16,797,645	3,513,899	144,956	264,151	1,435,476	1,844,583	2,233,961	809,096
2,687,240	562,144	23,190	42,258	229,643	295,091	357,383	129,437
883,006	184,716	7,620	13,886	75,459	96,965	117,433	42,532
160,268	33,527	1,383	2,520	13,696	17,599	21,314	7,720
3,693,658	772,676	31,874	58,085	315,649	405,608	491,229	177,913
4,301,524	899,836	37,120	67,644	367,595	472,359	572,071	207,192
116,160	24,299	1,002	1,827	9,927	12,756	15,448	5,595
15,751	3,295	136	248	1,346	1,730	2,095	759
47,323	9,900	408	744	4,044	5,196	6,294	2,279
593,316	124,116	5,120	9,330	50,703	65,153	78,907	28,578
343,263	71,807	2,962	5,398	29,334	37,694	45,651	16,534
85,286	17,841	736	1,341	7,288	9,365	11,342	4,108
350,173	73,253	3,022	5,507	29,925	38,454	46,570	16,867
351,516	73,534	3,033	5,528	30,040	38,601	46,749	16,932
259,326	54,248	2,238	4,078	22,161	28,477	34,488	12,491
220,641	46,156	1,904	3,470	18,855	24,229	29,344	10,628
264,643	55,361	2,284	4,162	22,616	29,062	35,196	12,747
76,597	16,023	661	1,205	6,546	8,412	10,187	3,689
27,518	5,756	237	433	2,352	3,022	3,660	1,325
947	198	8	15	81	104	126	46
506	106	4	8	43	55	67	24
4,305	901	37	68	368	473	573	207
7,330,099	1,533,383	63,255	115,269	626,408	804,932	974,848	353,070
11,332	2,371	98	178	968	1,244	1,507	546
4,625	967	40	73	395	508	615	223
7,576	1,585	65	119	647	831	1,007	365
6,909,567	1,445,412	59,626	108,656	590,471	758,753	918,921	332,815
3,818,159	798,721	32,949	60,042	326,288	419,279	507,787	183,910
5,394,454	1,128,466	46,552	84,830	460,994	592,376	717,422	259,836
18,050,062	3,775,892	155,763	283,846	1,542,504	1,982,113	2,400,524	869,421
164,236	34,356	1,417	2,583	14,035	18,035	21,842	7,911
9,657,395	2,020,230	83,339	151,867	825,292	1,060,498	1,284,362	465,170
241,924	50,608	2,088	3,804	20,674	26,566	32,174	11,653
184,101	38,512	1,589	2,895	15,733	20,217	24,484	8,868
178,978	37,440	1,544	2,815	15,295	19,654	23,803	8,621
1,565,234	327,431	13,507	24,614	133,760	171,881	208,164	75,393
62,180	13,007	537	978	5,314	6,829	8,269	2,995
6,171,334	1,290,981	53,256	97,047	527,384	677,687	820,741	297,256
94,254	19,717	813	1,482	8,055	10,350	12,535	4,540

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
23311	CITY OF GOOSE LAKE	3,036	0.000493%	24,516
23312	CITY OF GRAND MOUND	7,192	0.001168%	58,077
23313	CITY OF CALAMUS	6,978	0.001133%	56,348
23314	CLINTON CITY ASSESSOR	18,538	0.003011%	149,707
23315	CITY OF DELMAR	5,916	0.000961%	47,777
23316	CITY OF CAMANCHE	50,398	0.008186%	406,987
23318	CITY OF TORONTO	585	0.000095%	4,727
23319	CITY OF WELTON	1,998	0.000324%	16,132
23320	CITY OF LOW MOOR	2,290	0.000372%	18,496
23321	CITY OF ANDOVER	375	0.000061%	3,029
23322	CALAMUS PUB LIBRARY	527	0.000086%	4,255
23328	CITY OF CLINTON IA HOUSING AUTH	58,024	0.009425%	468,570
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	599,750	0.097422%	4,843,287
23570	CALAMUS WHEATLAND CSD	281,031	0.045650%	2,269,472
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,203,468	0.357926%	17,794,121
23573	CENTRAL CLINTON COMMUNITY SCHOOL DIST	796,021	0.129304%	6,428,277
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	428,008	0.069525%	3,456,379
23577	DELWOOD COMM SCH DIST	101,096	0.016422%	816,402
23602	CLINTON CO AREA SOLID WASTE AGCY	25,102	0.004078%	202,714
23701	ELWOOD COMMUNITY SANITARY DISTRICT	80	0.000013%	645
24201	CRAWFORD COUNTY	404,390	0.065688%	3,265,653
24203	CRAWFORD COUNTY AGRI	7,510	0.001220%	60,646
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,062,817	0.172642%	8,582,792
24205	CRAWFORD CO ASSESSOR	13,699	0.002225%	110,623
24301	CITY OF DENISON	119,838	0.019466%	967,752
24302	CITY OF WESTSIDE	4,614	0.000749%	37,260
24303	CITY OF MANILLA	29,128	0.004731%	235,220
24305	CITY OF CHARTER OAK	11,950	0.001941%	96,499
24306	CITY OF DOW CITY	7,337	0.001192%	59,248
24307	CITY OF VAIL	3,766	0.000612%	30,411
24308	CITY OF DELOIT	3,267	0.000531%	26,382
24310	CITY OF SCHLESWIG	8,760	0.001423%	70,741
24311	CITY OF ARION	204	0.000033%	1,644
24312	CITY OF RICKETTS	1,035	0.000168%	8,361
24315	CITY OF KIRON	3,836	0.000623%	30,978
24316	CITY OF BUCK GROVE	97	0.000016%	786
24317	CITY OF ASPINWALL	107	0.000017%	865
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,308,064	0.212479%	10,563,285
24539	SCHLESWIG COMM SCH DIST	128,613	0.020892%	1,038,614
24540	AR WE VA COMM SCH DIST	174,702	0.028378%	1,410,810
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	187,413	0.030443%	1,513,453
24701	DENISON MUNICIPAL UTILITIES	147,706	0.023993%	1,192,797

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
42,924	8,979	370	675	3,668	4,713	5,709	2,068
101,682	21,271	877	1,599	8,689	11,165	13,523	4,898
98,656	20,638	851	1,551	8,431	10,833	13,120	4,752
262,111	54,831	2,262	4,122	22,399	28,783	34,859	12,625
83,650	17,499	722	1,315	7,148	9,185	11,125	4,029
712,561	149,061	6,149	11,205	60,893	78,247	94,765	34,322
8,277	1,731	71	130	707	908	1,101	399
28,244	5,908	244	444	2,414	3,102	3,756	1,360
32,383	6,774	279	509	2,767	3,555	4,307	1,560
5,304	1,109	46	83	453	582	705	255
7,449	1,558	64	117	637	818	991	359
820,382	171,616	7,079	12,901	70,107	90,087	109,105	39,516
8,479,723	1,773,873	73,176	133,348	724,652	931,176	1,127,740	408,445
3,973,437	831,203	34,289	62,484	339,558	436,331	528,437	191,389
31,154,305	6,517,168	268,847	489,917	2,662,353	3,421,117	4,143,290	1,500,616
11,254,757	2,354,382	97,123	176,987	961,798	1,235,908	1,496,799	542,110
6,051,499	1,265,913	52,221	95,163	517,143	664,527	804,804	291,484
1,429,373	299,011	12,335	22,478	122,150	156,963	190,096	68,849
354,916	74,245	3,063	5,581	30,330	38,974	47,201	17,095
1,130	236	10	18	97	125	150	54
5,717,572	1,196,059	49,340	89,912	488,606	627,858	760,394	275,399
106,180	22,212	916	1,670	9,074	11,660	14,121	5,114
15,026,924	3,143,482	129,675	236,306	1,284,156	1,650,137	1,998,469	723,805
193,682	40,516	1,671	3,046	16,551	21,268	25,758	9,329
1,694,360	354,443	14,621	26,645	144,795	186,061	225,337	81,613
65,236	13,647	563	1,026	5,575	7,164	8,676	3,142
411,828	86,150	3,554	6,476	35,194	45,224	54,770	19,837
168,953	35,343	1,458	2,657	14,438	18,553	22,470	8,138
103,732	21,700	895	1,631	8,865	11,391	13,796	4,996
53,245	11,138	459	837	4,550	5,846	7,081	2,565
46,190	9,663	399	726	3,947	5,072	6,143	2,225
123,855	25,909	1,069	1,948	10,584	13,601	16,472	5,966
2,879	602	25	45	246	316	383	139
14,639	3,062	126	230	1,251	1,607	1,947	705
54,236	11,346	468	853	4,635	5,956	7,213	2,612
1,376	288	12	22	118	152	183	66
1,515	317	13	24	129	166	201	73
18,494,411	3,868,845	159,598	290,834	1,580,477	2,030,909	2,459,619	890,824
1,818,427	380,397	15,692	28,596	155,397	199,685	241,837	87,589
2,470,075	516,715	21,316	38,843	211,085	271,244	328,502	118,977
2,649,784	554,308	22,866	41,669	226,443	290,978	352,402	127,633
2,088,373	436,867	18,022	32,841	178,466	229,329	277,738	100,591

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
25201	DALLAS COUNTY	788,134	0.128023%	6,364,580
25203	DALLAS COUNTY AGRI	27,534	0.004473%	222,349
25204	DALLAS COUNTY HOSPITAL	377,511	0.061322%	3,048,595
25301	CITY OF WOODWARD	20,504	0.003331%	165,583
25302	CITY OF DAWSON	707	0.000115%	5,711
25303	CITY OF MINBURN	8,513	0.001383%	68,747
25304	CITY OF REDFIELD	14,301	0.002323%	115,487
25305	CITY OF VAN METER	22,412	0.003641%	180,989
25306	CITY OF DALLAS CENTER	26,962	0.004380%	217,730
25308	CITY OF PERRY	148,460	0.024116%	1,198,891
25311	CITY OF DEXTER	7,959	0.001293%	64,270
25312	CITY OF ADEL	60,727	0.009864%	490,400
25314	CITY OF GRANGER	25,021	0.004064%	202,059
25315	CITY OF WAUKEE	357,900	0.058136%	2,890,224
25316	CITY OF LINDEN	750	0.000122%	6,058
25318	CITY OF DE SOTO	15,817	0.002569%	127,729
25320	CITY OF BOUTON	1,860	0.000302%	15,024
25545	VAN METER COMMUNITY SCHOOL DISTRICT	340,397	0.055293%	2,748,878
25546	WAUKEE COMMUNITY SCHOOL DIST	4,424,178	0.718654%	35,727,491
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,364,647	0.221670%	11,020,217
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,118,077	0.181618%	9,029,038
25556	WOODWARD-GRANGER CSD	591,209	0.096035%	4,774,312
25559	ADEL-DESOTO-MINBURN CSD	893,936	0.145209%	7,218,985
25701	PERRY WATER WORKS	43,392	0.007049%	350,415
25702	XENIA RURAL WATER DISTRICT	120,422	0.019561%	972,470
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	14,265	0.002317%	115,197
26201	DAVIS COUNTY	149,008	0.024205%	1,203,317
26203	DAVIS COUNTY HOSPITAL	566,782	0.092067%	4,577,057
26204	DAVIS COUNTY AGRI	4,478	0.000727%	36,159
26205	DAVIS CO ASSESSOR	8,578	0.001393%	69,268
26207	DAVIS SOIL & WATER CONS DIST	5,559	0.000903%	44,892
26301	CITY OF BLOOMFIELD	81,607	0.013256%	659,020
26303	CITY OF FLORIS	174	0.000028%	1,406
26304	CITY OF DRAKESVILLE	64	0.000010%	519
26305	CITY OF PULASKI	321	0.000052%	2,596
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	762,122	0.123797%	6,154,521
27201	DECATUR COUNTY	252,568	0.041027%	2,039,613
27203	DECATUR COUNTY AGRI	3,242	0.000527%	26,179
27204	DECATUR COUNTY HOSPITAL	298,377	0.048468%	2,409,549
27301	CITY OF LAMONI	21,278	0.003456%	171,830
27302	CITY OF LEON	42,141	0.006845%	340,306
27305	CITY OF DAVIS CITY	1,954	0.000317%	15,776

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
11,143,234	2,331,053	96,161	175,233	952,267	1,223,661	1,481,967	536,738
389,293	81,436	3,359	6,122	33,268	42,749	51,773	18,751
5,337,542	1,116,560	46,060	83,935	456,130	586,125	709,853	257,094
289,906	60,645	2,502	4,559	24,775	31,836	38,555	13,964
9,999	2,092	86	157	855	1,098	1,330	482
120,364	25,179	1,039	1,893	10,286	13,218	16,008	5,798
202,197	42,298	1,745	3,180	17,279	22,204	26,891	9,739
316,879	66,288	2,735	4,983	27,080	34,798	42,143	15,263
381,205	79,744	3,290	5,995	32,577	41,862	50,697	18,362
2,099,043	439,099	18,114	33,008	179,378	230,500	279,157	101,105
112,525	23,539	971	1,770	9,616	12,357	14,965	5,420
858,602	179,611	7,409	13,502	73,374	94,285	114,188	41,356
353,768	74,005	3,053	5,563	30,232	38,848	47,049	17,040
5,060,261	1,058,556	43,668	79,575	432,435	555,678	672,977	243,739
10,606	2,219	92	167	906	1,165	1,410	511
223,630	46,781	1,930	3,517	19,111	24,558	29,741	10,772
26,305	5,503	227	414	2,248	2,889	3,498	1,267
4,812,790	1,006,787	41,532	75,684	411,287	528,503	640,065	231,819
62,552,408	13,085,335	539,797	983,668	5,345,541	6,869,006	8,319,003	3,012,975
19,294,418	4,036,198	166,501	303,414	1,648,843	2,118,758	2,566,014	929,358
15,808,222	3,306,921	136,417	248,592	1,350,923	1,735,932	2,102,376	761,438
8,358,962	1,748,611	72,134	131,449	714,332	917,915	1,111,680	402,628
12,639,145	2,643,982	109,070	198,757	1,080,103	1,387,930	1,680,912	608,792
613,514	128,341	5,294	9,648	52,429	67,371	81,593	29,551
1,702,620	356,171	14,693	26,775	145,501	186,969	226,436	82,010
201,689	42,191	1,740	3,172	17,236	22,148	26,823	9,715
2,106,792	440,720	18,181	33,130	180,040	231,351	280,188	101,478
8,013,603	1,676,365	69,153	126,018	684,818	879,989	1,065,749	385,993
63,308	13,243	546	996	5,410	6,952	8,420	3,049
121,276	25,370	1,047	1,907	10,364	13,318	16,129	5,842
78,597	16,442	678	1,236	6,717	8,631	10,453	3,786
1,153,826	241,369	9,957	18,144	98,602	126,703	153,450	55,577
2,462	515	21	39	210	270	327	119
909	190	8	14	78	100	121	44
4,545	951	39	71	388	498	604	219
10,775,459	2,254,118	92,987	169,449	920,838	1,183,274	1,433,056	519,024
3,570,995	747,016	30,816	56,156	305,167	392,139	474,916	172,005
45,835	9,588	396	721	3,917	5,034	6,096	2,208
4,218,687	882,507	36,405	66,341	360,516	463,262	561,054	203,202
300,844	62,934	2,596	4,731	25,709	33,036	40,010	14,491
595,815	124,639	5,142	9,369	50,917	65,428	79,239	28,699
27,622	5,778	238	434	2,360	3,032	3,673	1,330

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
27306	CITY OF GARDEN GROVE	1,075	0.000175%	8,685
27312	CITY OF GRAND RIVER	1,084	0.000176%	8,751
27313	CITY OF DECATUR CITY	875	0.000142%	7,067
27314	CITY OF VAN WERT	493	0.000080%	3,981
27315	CITY OF LEROY	95	0.000015%	765
27316	LOW RENT HOUSING AGENCY OF LEON	3,231	0.000525%	26,095
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	142,950	0.023221%	1,154,396
27555	LAMONI COMM SCH DIST	222,891	0.036206%	1,799,960
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	413,942	0.067240%	3,342,796
27601	WAYNE RINGGOLD DECATUR SOLID WASTE	12,151	0.001974%	98,125
27701	LAMONI MUNICIPAL UTILITIES	57,732	0.009378%	466,216
28201	DELAWARE COUNTY	309,694	0.050306%	2,500,939
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	8,769	0.001424%	70,811
28204	REGIONAL MEDICAL CENTER	1,824,871	0.296428%	14,736,760
28207	DELAWARE CO SOIL & WATER CONS DIST	6,925	0.001125%	55,919
28301	CITY OF EDGEWOOD	14,875	0.002416%	120,122
28302	CITY OF HOPKINTON	8,404	0.001365%	67,863
28303	CITY OF COLESBURG	6,536	0.001062%	52,784
28304	CITY OF MANCHESTER	105,683	0.017167%	853,446
28305	CITY OF EARLVILLE	12,871	0.002091%	103,942
28309	CITY OF DELHI	10,027	0.001629%	80,973
28310	CITY OF RYAN	6,556	0.001065%	52,941
28312	CITY OF GREELEY	1,497	0.000243%	12,090
28314	CITY OF DELAWARE	321	0.000052%	2,596
28315	CITY OF MASONVILLE	565	0.000092%	4,562
28317	CITY OF DUNDEE	938	0.000152%	7,576
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	332,924	0.054079%	2,688,532
28535	WEST DELAWARE COUNTY COMM SCH DIST	838,434	0.136193%	6,770,778
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	314,092	0.051020%	2,536,452
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	6,883	0.001118%	55,582
28701	HOPKINTON MUNICIPAL UTILITIES	12,445	0.002021%	100,497
29201	DES MOINES COUNTY	497,485	0.080810%	4,017,443
29204	DES MOINES COUNTY AGRI	6,742	0.001095%	54,442
29302	CITY OF MEDIAPOLIS	27,498	0.004467%	222,059
29303	CITY OF BURLINGTON	531,238	0.086293%	4,290,018
29305	CITY OF WEST BURLINGTON	64,576	0.010490%	521,486
29306	CITY OF DANVILLE	13,626	0.002213%	110,035
29307	CITY OF MIDDLETOWN	7,468	0.001213%	60,308
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	39,681	0.006446%	320,443
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	439,484	0.071389%	3,549,056
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	347,907	0.056513%	2,809,523
29543	MEDIAPOLIS COMM SCH DIST	519,062	0.084315%	4,191,687

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
15,206	3,181	131	239	1,299	1,669	2,022	732
15,321	3,205	132	241	1,309	1,682	2,038	738
12,373	2,588	107	195	1,057	1,359	1,646	596
6,970	1,458	60	110	596	766	927	336
1,339	280	12	21	114	147	178	64
45,688	9,557	394	718	3,904	5,016	6,076	2,201
2,021,139	422,802	17,441	31,783	172,720	221,944	268,796	97,353
3,151,407	659,243	27,195	49,557	269,310	346,062	419,114	151,794
5,852,634	1,224,312	50,505	92,036	500,148	642,689	778,357	281,905
171,800	35,939	1,483	2,702	14,682	18,867	22,848	8,275
816,260	170,753	7,044	12,836	69,755	89,635	108,556	39,317
4,378,695	915,979	37,786	68,857	374,190	480,833	582,334	210,910
123,978	25,935	1,070	1,950	10,595	13,615	16,488	5,972
25,801,416	5,397,397	222,654	405,740	2,204,911	2,833,305	3,431,396	1,242,782
97,905	20,481	845	1,540	8,367	10,752	13,021	4,716
210,312	43,995	1,815	3,307	17,973	23,095	27,970	10,130
118,816	24,855	1,025	1,868	10,154	13,047	15,802	5,723
92,416	19,332	798	1,453	7,898	10,149	12,291	4,451
1,494,230	312,578	12,894	23,498	127,692	164,084	198,721	71,973
181,985	38,069	1,570	2,862	15,552	19,984	24,203	8,766
141,769	29,657	1,223	2,229	12,115	15,567	18,854	6,829
92,690	19,390	800	1,458	7,921	10,179	12,327	4,465
21,168	4,428	183	333	1,809	2,325	2,815	1,020
4,545	951	39	71	388	498	604	219
7,988	1,671	69	126	683	878	1,062	385
13,264	2,775	114	209	1,134	1,457	1,764	639
4,707,136	984,686	40,620	74,022	402,258	516,900	626,014	226,730
11,854,414	2,479,824	102,298	186,417	1,013,043	1,301,758	1,576,549	570,994
4,440,870	928,985	38,323	69,835	379,503	487,661	590,603	213,904
97,315	20,357	840	1,530	8,316	10,686	12,942	4,687
175,953	36,808	1,518	2,767	15,036	19,321	23,400	8,475
7,033,820	1,471,404	60,698	110,610	601,089	772,397	935,446	338,799
95,318	19,939	823	1,499	8,146	10,468	12,677	4,591
388,786	81,330	3,355	6,114	33,224	42,693	51,706	18,727
7,511,049	1,571,236	64,817	118,115	641,872	824,804	998,914	361,786
913,028	190,996	7,879	14,358	78,025	100,262	121,426	43,978
192,651	40,301	1,662	3,030	16,463	21,155	25,621	9,279
105,589	22,088	911	1,660	9,023	11,594	14,043	5,086
561,038	117,363	4,841	8,823	47,945	61,609	74,614	27,024
6,213,758	1,299,856	53,622	97,714	531,009	682,345	826,383	299,299
4,918,970	1,028,999	42,448	77,353	420,360	540,161	654,186	236,933
7,338,889	1,535,222	63,331	115,408	627,159	805,898	976,017	353,494

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,441,092	0.396526%	19,713,056
29546	SOUTHEASTERN COMMUNITY COLLEGE	756,843	0.122940%	6,111,896
29603	SOUTHEAST IOWA REGIONAL HOUSING	5,238	0.000851%	42,301
29604	DES MOINES CO REG SOLID WASTE COMM	79,839	0.012969%	644,744
29701	BURLINGTON MUNICIPAL WATERWORKS	35,221	0.005721%	284,425
30201	DICKINSON COUNTY	291,908	0.047417%	2,357,307
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	10,796	0.001754%	87,186
30204	LAKES REGIONAL HEALTHCARE	903,997	0.146843%	7,300,234
30207	DICKINSON CO SOIL & WATER CONS DIST	11,707	0.001902%	94,540
30301	CITY OF SPIRIT LAKE	122,041	0.019824%	985,543
30302	CITY OF ARNOLDS PARK	35,252	0.005726%	284,681
30303	CITY OF TERRIL	7,346	0.001193%	59,321
30304	CITY OF SUPERIOR	3,706	0.000602%	29,927
30305	CITY OF LAKE PARK	21,201	0.003444%	171,209
30306	CITY OF OKOBOJI	21,444	0.003483%	173,171
30307	CITY OF MILFORD	42,504	0.006904%	343,244
30310	IOWA GREAT LAKES SANITARY DISTRICT	69,980	0.011367%	565,121
30313	CITY OF ORLEANS	1,218	0.000198%	9,837
30314	CITY OF WAHPETON	12,321	0.002001%	99,497
30315	CITY OF WEST OKOBOJI	10,721	0.001742%	86,579
30317	L H A OF SPIRIT LAKE	4,286	0.000696%	34,615
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	455	0.000074%	3,678
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	693,591	0.112665%	5,601,098
30528	HARRIS LAKE PARK COMM SCH DIST	184,704	0.030003%	1,491,580
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	588,023	0.095517%	4,748,583
30602	CENTRAL WATER SYSTEM APK OKJ	9,364	0.001521%	75,621
30701	MILFORD MUNICIPAL UTILITIES	38,979	0.006332%	314,772
30702	LAKE PARK MUNICIPAL UTILITIES	20,997	0.003411%	169,560
31201	DUBUQUE COUNTY	1,186,931	0.192802%	9,585,071
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	17,006	0.002762%	137,329
31204	DUBUQUE COUNTY ASSESSOR	31,092	0.005051%	251,087
31205	CITY ASSESSORS OFFICE DUBUQUE CO	32,492	0.005278%	262,390
31209	DUBUQUE SOIL & WATER CONS DIST	9,084	0.001476%	73,358
31301	CITY OF CASCADE	29,330	0.004764%	236,854
31302	CITY OF WORTHINGTON	8,651	0.001405%	69,860
31303	CITY OF FARLEY	13,005	0.002112%	105,021
31305	CITY OF DUBUQUE	2,208,712	0.358778%	17,836,472
31306	CITY OF DYERSVILLE	65,037	0.010565%	525,210
31307	CITY OF EPWORTH	13,552	0.002201%	109,436
31308	CITY OF NEW VIENNA	6,376	0.001036%	51,492
31310	CITY OF BANKSTON	63	0.000010%	505
31311	CITY OF PEOSTA	39,411	0.006402%	318,264

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
34,514,014	7,219,985	297,839	542,750	2,949,464	3,790,053	4,590,106	1,662,444
10,700,829	2,238,506	92,343	168,276	914,461	1,175,080	1,423,130	515,429
74,062	15,493	639	1,165	6,329	8,133	9,850	3,567
1,128,832	236,140	9,741	17,751	96,467	123,959	150,126	54,373
497,977	104,172	4,297	7,831	42,556	54,684	66,227	23,986
4,127,221	863,373	35,616	64,903	352,700	453,219	548,890	198,797
152,647	31,932	1,317	2,400	13,045	16,762	20,301	7,353
12,781,396	2,673,740	110,297	200,994	1,092,260	1,403,551	1,699,830	615,644
165,523	34,626	1,428	2,603	14,145	18,176	22,013	7,973
1,725,508	360,959	14,890	27,134	147,457	189,481	229,480	83,113
498,424	104,265	4,301	7,838	42,594	54,733	66,287	24,008
103,860	21,727	896	1,633	8,876	11,405	13,813	5,003
52,397	10,961	452	824	4,478	5,754	6,968	2,524
299,756	62,706	2,587	4,714	25,616	32,917	39,865	14,438
303,192	63,425	2,616	4,768	25,910	33,294	40,322	14,604
600,958	125,714	5,186	9,450	51,356	65,992	79,923	28,946
989,425	206,978	8,538	15,559	84,553	108,650	131,586	47,658
17,222	3,603	149	271	1,472	1,892	2,290	830
174,201	36,441	1,503	2,739	14,887	19,129	23,167	8,391
151,584	31,710	1,308	2,384	12,954	16,646	20,160	7,301
60,604	12,678	523	953	5,179	6,655	8,060	2,919
6,439	1,347	56	101	550	707	856	310
9,806,515	2,051,424	84,625	154,212	838,035	1,076,872	1,304,193	472,352
2,611,489	546,297	22,536	41,067	223,170	286,773	347,309	125,788
8,313,914	1,739,187	71,745	130,740	710,482	912,967	1,105,689	400,458
132,398	27,696	1,143	2,082	11,314	14,539	17,608	6,377
551,108	115,286	4,756	8,666	47,096	60,518	73,293	26,545
296,869	62,102	2,562	4,668	25,370	32,600	39,481	14,299
16,781,735	3,510,570	144,818	263,901	1,434,117	1,842,836	2,231,846	808,329
240,438	50,297	2,075	3,781	20,547	26,403	31,976	11,581
439,608	91,962	3,794	6,913	37,568	48,275	58,465	21,175
459,397	96,101	3,964	7,224	39,259	50,447	61,096	22,128
128,437	26,868	1,108	2,020	10,976	14,104	17,081	6,186
414,689	86,749	3,579	6,521	35,438	45,538	55,150	19,974
122,311	25,586	1,055	1,923	10,452	13,430	16,267	5,891
183,872	38,464	1,587	2,891	15,713	20,191	24,454	8,857
31,228,453	6,532,679	269,486	491,083	2,668,690	3,429,259	4,153,151	1,504,187
919,549	192,360	7,935	14,460	78,582	100,977	122,293	44,292
191,603	40,081	1,653	3,013	16,374	21,040	25,482	9,229
90,153	18,859	778	1,418	7,704	9,900	11,990	4,342
885	185	8	14	76	98	118	43
557,223	116,565	4,809	8,763	47,619	61,191	74,106	26,840

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
31312	CITY OF CENTRALIA	80	0.000013%	649
31313	CITY OF LUXEMBURG	3,380	0.000549%	27,298
31314	CITY OF BERNARD	1,953	0.000317%	15,774
31316	CITY OF SHERRILL	939	0.000153%	7,582
31317	CITY OF GRAF	139	0.000023%	1,125
31318	CITY OF HOLY CROSS	2,038	0.000331%	16,455
31319	CITY OF ASBURY	60,687	0.009858%	490,082
31320	CITY OF RICKARDSVILLE	673	0.000109%	5,436
31321	CITY OF ZWINGLE	536	0.000087%	4,327
31322	CITY OF DURANGO	16	0.000003%	126
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	6,729,925	1.093194%	54,347,570
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	1,732,618	0.281443%	13,991,776
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	244,449	0.039708%	1,974,053
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	27,815	0.004518%	224,617
32201	EMMET COUNTY	228,496	0.037116%	1,845,221
32203	EMMET CO AGR EXT DIST	7,869	0.001278%	63,548
32301	CITY OF ARMSTRONG	7,308	0.001187%	59,014
32302	CITY OF RINGSTED	6,881	0.001118%	55,571
32303	CITY OF ESTHERVILLE	193,023	0.031354%	1,558,756
32307	CITY OF DOLLIVER	536	0.000087%	4,327
32308	CITY OF WALLINGFORD	592	0.000096%	4,783
32309	CITY OF GRUVER	268	0.000044%	2,163
32521	ESTHERVILLE LINCOLN CENTRAL CSD	741,320	0.120418%	5,986,533
32525	IOWA LAKES COMMUNITY COLLEGE	515,541	0.083743%	4,163,257
32601	EMMET COUNTY COUNCIL GOVTS	7,284	0.001183%	58,822
33201	FAYETTE COUNTY	372,910	0.060575%	3,011,438
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	8,214	0.001334%	66,331
33206	FAYETTE CO SOIL & WATER CONS DIST	2,611	0.000424%	21,086
33301	CITY OF OELWEIN	124,874	0.020284%	1,008,417
33302	CITY OF WEST UNION	44,519	0.007232%	359,516
33303	CITY OF WAUCOMA	3,232	0.000525%	26,099
33305	CITY OF FAYETTE	28,204	0.004581%	227,761
33306	CITY OF CLERMONT	8,911	0.001447%	71,959
33307	CITY OF ELGIN	10,648	0.001730%	85,989
33308	CITY OF HAWKEYE	7,260	0.001179%	58,631
33309	CITY OF WESTGATE	2,453	0.000398%	19,809
33310	CITY OF ARLINGTON	7,121	0.001157%	57,509
33311	CITY OF MAYNARD	8,443	0.001371%	68,181
33316	CITY OF RANDALIA	96	0.000016%	779
33317	CITY OF ST LUCAS	1,120	0.000182%	9,044
33321	CITY OF WADENA	2,644	0.000429%	21,350
33324	WESTGATE PUBLIC LIBRARY	594	0.000096%	4,797

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
1,136	238	10	18	97	125	151	55
47,795	9,998	412	752	4,084	5,248	6,356	2,302
27,618	5,777	238	434	2,360	3,032	3,673	1,330
13,274	2,777	115	209	1,134	1,458	1,765	639
1,970	412	17	31	168	216	262	95
28,810	6,027	249	453	2,462	3,164	3,832	1,388
858,045	179,494	7,405	13,493	73,326	94,224	114,114	41,330
9,517	1,991	82	150	813	1,045	1,266	458
7,576	1,585	65	119	647	831	1,007	365
221	46	2	3	19	24	29	11
95,152,817	19,905,013	821,125	1,496,325	8,131,473	10,448,923	12,654,617	4,583,244
24,497,082	5,124,543	211,398	385,229	2,093,447	2,690,074	3,257,929	1,179,956
3,456,212	723,005	29,825	54,351	295,357	379,533	459,650	166,476
393,263	82,267	3,394	6,184	33,607	43,185	52,301	18,942
3,230,649	675,819	27,879	50,804	276,082	354,765	429,652	155,611
111,262	23,275	960	1,750	9,508	12,218	14,797	5,359
103,322	21,614	892	1,625	8,830	11,347	13,741	4,977
97,295	20,353	840	1,530	8,315	10,685	12,939	4,686
2,729,102	570,901	23,551	42,916	233,221	299,688	362,950	131,453
7,576	1,585	65	119	647	831	1,007	365
8,374	1,752	72	132	716	920	1,114	403
3,788	792	33	60	324	417	504	182
10,481,342	2,192,591	90,449	164,824	895,704	1,150,977	1,393,940	504,857
7,289,113	1,524,809	62,902	114,625	622,906	800,433	969,398	351,096
102,987	21,544	889	1,620	8,801	11,310	13,696	4,961
5,272,487	1,102,951	45,499	82,912	450,571	578,982	701,201	253,961
116,133	24,294	1,002	1,826	9,924	12,752	15,445	5,594
36,918	7,723	319	581	3,155	4,055	4,910	1,778
1,765,557	369,337	15,236	27,764	150,879	193,879	234,806	85,042
629,448	131,674	5,432	9,898	53,791	69,121	83,712	30,319
45,694	9,559	394	719	3,905	5,018	6,077	2,201
398,768	83,418	3,441	6,271	34,078	43,790	53,033	19,208
125,988	26,355	1,087	1,981	10,767	13,835	16,755	6,068
150,551	31,494	1,299	2,367	12,866	16,532	20,022	7,252
102,653	21,474	886	1,614	8,772	11,272	13,652	4,945
34,681	7,255	299	545	2,964	3,808	4,612	1,670
100,688	21,063	869	1,583	8,605	11,057	13,391	4,850
119,373	24,972	1,030	1,877	10,201	13,108	15,876	5,750
1,364	285	12	21	117	150	181	66
15,835	3,313	137	249	1,353	1,739	2,106	763
37,379	7,819	323	588	3,194	4,105	4,971	1,800
8,399	1,757	72	132	718	922	1,117	405

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
33564	NORTH FAYETTE COMMUNITY SCHOOL DISTRICT	465,060	0.075543%	3,755,599
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	178,052	0.028922%	1,437,860
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	769,427	0.124984%	6,213,517
33567	VALLEY COMMUNITY SCHOOL DISTRICT	243,636	0.039576%	1,967,485
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	254,885	0.041403%	2,058,323
34201	FLOYD COUNTY	376,898	0.061223%	3,043,646
34203	FLOYD CO AGRICULTURAL EXTENSION	12,363	0.002008%	99,837
34205	FLOYD COUNTY MEMORIAL HOSP	761,412	0.123682%	6,148,789
34302	CITY OF CHARLES CITY	175,955	0.028582%	1,420,925
34303	CITY OF ROCKFORD	16,196	0.002631%	130,792
34305	CITY OF NORA SPRINGS	14,123	0.002294%	114,048
34306	CITY OF FLOYD	5,570	0.000905%	44,978
34309	CITY OF RUDD	5,476	0.000889%	44,220
34311	CITY OF MARBLE ROCK	5,870	0.000954%	47,404
34314	CITY OF COLWELL	402	0.000065%	3,245
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	277,708	0.045110%	2,242,636
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	944,432	0.153412%	7,626,771
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	13,690	0.002224%	110,554
34701	ROCKFORD MUNIC LIGHT PLANT	9,685	0.001573%	78,208
35201	FRANKLIN COUNTY	345,100	0.056057%	2,786,854
35203	FRANKLIN CO AGRI EXT DIST	11,337	0.001842%	91,552
35205	FRANKLIN GEN HOSP	494,924	0.080394%	3,996,762
35207	FRANKLIN CO SOIL & WATER CONS DIST	605	0.000098%	4,886
35301	CITY OF HAMPTON	82,547	0.013409%	666,607
35302	CITY OF LATIMER	6,589	0.001070%	53,211
35305	CITY OF COULTER	1,176	0.000191%	9,498
35308	CITY OF ALEXANDER	1,506	0.000245%	12,165
35309	CITY OF SHEFFIELD	12,926	0.002100%	104,387
35310	CITY OF GENEVA	1,206	0.000196%	9,735
35311	CITY OF HANSELL	906	0.000147%	7,313
35312	CITY OF POPEJOY	143	0.000023%	1,154
35313	ALEXANDER PUB LIBRARY	1,024	0.000166%	8,268
35314	COULTER PUBLIC LIBRARY	1,404	0.000228%	11,339
35548	CAL COMMUNITY SCHOOL DISTRICT	181,846	0.029539%	1,468,501
36201	FREMONT COUNTY	224,036	0.036392%	1,809,207
36203	FREMONT COUNTY AGRI EXTENSION DIST	10,952	0.001779%	88,445
36301	CITY OF HAMBURG	17,931	0.002913%	144,803
36302	CITY OF RANDOLPH	621	0.000101%	5,017
36303	CITY OF SIDNEY	14,628	0.002376%	118,132
36304	CITY OF RIVERTON	2,816	0.000457%	22,738
36305	CITY OF FARRAGUT	8,769	0.001424%	70,813
36306	CITY OF TABOR	10,550	0.001714%	85,193

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
6,575,378	1,375,503	56,742	103,401	561,912	722,055	874,476	316,718
2,517,434	526,622	21,724	39,588	215,132	276,444	334,800	121,258
10,878,751	2,275,725	93,878	171,074	929,665	1,194,617	1,446,793	523,999
3,444,712	720,599	29,726	54,170	294,375	378,271	458,121	165,922
3,603,752	753,869	31,099	56,671	307,966	395,736	479,272	173,583
5,328,876	1,114,747	45,986	83,799	455,390	585,175	708,701	256,677
174,796	36,566	1,508	2,749	14,938	19,195	23,247	8,419
10,765,423	2,252,018	92,900	169,292	919,981	1,182,173	1,431,721	518,540
2,487,785	520,420	21,468	39,122	212,599	273,189	330,857	119,830
228,994	47,903	1,976	3,601	19,569	25,146	30,454	11,030
199,678	41,771	1,723	3,140	17,064	21,927	26,556	9,618
78,748	16,473	680	1,238	6,730	8,648	10,473	3,793
77,420	16,196	668	1,217	6,616	8,501	10,296	3,729
82,997	17,362	716	1,305	7,093	9,114	11,038	3,998
5,682	1,189	49	89	486	624	756	274
3,926,452	821,374	33,883	61,745	335,543	431,171	522,189	189,126
13,353,104	2,793,335	115,231	209,984	1,141,116	1,466,331	1,775,863	643,182
193,560	40,491	1,670	3,044	16,541	21,255	25,742	9,323
136,928	28,644	1,182	2,153	11,701	15,036	18,210	6,595
4,879,280	1,020,696	42,106	76,729	416,969	535,804	648,908	235,021
160,291	33,531	1,383	2,521	13,698	17,602	21,317	7,721
6,997,611	1,463,830	60,386	110,041	597,995	768,422	930,630	337,055
8,554	1,789	74	135	731	940	1,138	412
1,167,109	244,148	10,072	18,353	99,738	128,163	155,217	56,216
93,163	19,489	804	1,465	7,961	10,230	12,390	4,487
16,628	3,479	143	261	1,421	1,825	2,211	801
21,299	4,455	184	335	1,820	2,339	2,833	1,026
182,762	38,232	1,577	2,874	15,618	20,069	24,306	8,803
17,045	3,566	147	268	1,457	1,872	2,267	821
12,804	2,678	110	201	1,094	1,405	1,703	617
2,021	423	17	32	173	222	269	97
14,475	3,028	125	228	1,237	1,590	1,925	697
19,853	4,153	171	312	1,697	2,180	2,640	956
2,571,082	537,844	22,187	40,432	219,717	282,336	341,935	123,842
3,167,596	662,629	27,335	49,812	270,693	347,840	421,267	152,574
154,851	32,393	1,336	2,435	13,233	17,004	20,594	7,459
253,524	53,035	2,188	3,987	21,665	27,840	33,717	12,212
8,783	1,837	76	138	751	965	1,168	423
206,829	43,266	1,785	3,252	17,675	22,712	27,507	9,962
39,810	8,328	344	626	3,402	4,372	5,294	1,918
123,980	25,935	1,070	1,950	10,595	13,615	16,488	5,972
149,158	31,202	1,287	2,346	12,747	16,380	19,837	7,185

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
36308	CITY OF THURMAN	1,250	0.000203%	10,096
36310	CITY OF IMOGENE	321	0.000052%	2,596
36312	RANDOLPH PUBLIC LIBRARY	373	0.000061%	3,012
36313	TABOR PUBLIC LIBRARY	584	0.000095%	4,720
36315	LOW RENT HOUSING AGENCY OF TABOR	1,297	0.000211%	10,476
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	2,797	0.000454%	22,587
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,603	0.000423%	21,024
36318	LOW RENT HOUSING AGENCY OF SIDNEY	905	0.000147%	7,312
36531	FARRAGUT COMMUNITY SCHOOL DISTRICT	125,664	0.020413%	1,014,797
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	250,735	0.040729%	2,024,816
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	133,225	0.021641%	1,075,859
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	241,050	0.039156%	1,946,605
36601	FREMONT CO LANDFILL COMMISSION	10,574	0.001718%	85,389
37201	GREENE COUNTY	254,026	0.041263%	2,051,388
37203	GREENE CO AGR EXT DIS	13,066	0.002122%	105,514
37204	GREENE COUNTY MEDICAL CENTER	837,728	0.136079%	6,765,083
37208	GREENE CO SOIL & WATER CONS DIST	2,042	0.000332%	16,493
37301	CITY OF RIPPEY	1,268	0.000206%	10,236
37302	CITY OF SCRANTON	7,806	0.001268%	63,041
37303	CITY OF JEFFERSON	107,391	0.017444%	867,234
37304	CITY OF GRAND JUNCTION	5,400	0.000877%	43,609
37306	CITY OF PATON	5,140	0.000835%	41,508
37307	CITY OF CHURDAN	8,195	0.001331%	66,175
37309	CITY OF DANA	300	0.000049%	2,423
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	101,598	0.016503%	820,457
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	14,190	0.002305%	114,594
38201	GRUNDY COUNTY	245,737	0.039917%	1,984,449
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	8,804	0.001430%	71,099
38210	GRUNDY CO SOIL & WATER CONS DIST	756	0.000123%	6,109
38301	CITY OF CONRAD	20,294	0.003296%	163,882
38302	CITY OF DIKE	21,596	0.003508%	174,402
38303	CITY OF GRUNDY CENTER	41,138	0.006682%	332,208
38304	CITY OF WELLSBURG	11,581	0.001881%	93,523
38305	CITY OF REINBECK	24,050	0.003907%	194,216
38307	CITY OF BEAMAN	2,381	0.000387%	19,232
38310	CITY OF STOUT	1,856	0.000302%	14,990
38313	CITY OF MORRISON	107	0.000017%	865
38318	CITY OF HOLLAND	1,654	0.000269%	13,361
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	344,155	0.055904%	2,779,230
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	465,216	0.075569%	3,756,852
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	322,424	0.052374%	2,603,735
38581	BCLUW COMMUNITY SCHOOL DISTRICT	346,519	0.056288%	2,798,321

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
17,676	3,698	153	278	1,511	1,942	2,351	851
4,545	951	39	71	388	498	604	219
5,273	1,103	46	83	451	580	701	254
8,264	1,729	71	130	706	907	1,099	398
18,341	3,837	158	288	1,567	2,013	2,439	883
39,546	8,273	341	622	3,380	4,343	5,259	1,905
36,809	7,700	318	579	3,146	4,043	4,895	1,773
12,802	2,678	110	201	1,094	1,405	1,703	617
1,776,727	371,673	15,332	27,940	151,834	195,106	236,291	85,580
3,545,088	741,597	30,592	55,748	302,953	389,293	471,470	170,757
1,883,636	394,038	16,255	29,621	160,970	206,846	250,509	90,729
3,408,156	712,952	29,411	53,595	291,251	374,257	453,259	164,161
149,502	31,274	1,290	2,351	12,776	16,417	19,883	7,201
3,591,611	751,329	30,994	56,480	306,928	394,402	477,657	172,998
184,737	38,645	1,594	2,905	15,787	20,286	24,569	8,898
11,844,443	2,477,738	102,212	186,260	1,012,190	1,300,662	1,575,222	570,514
28,876	6,041	249	454	2,468	3,171	3,840	1,391
17,921	3,749	155	282	1,531	1,968	2,383	863
110,374	23,089	952	1,736	9,432	12,120	14,679	5,316
1,518,371	317,628	13,103	23,877	129,755	166,735	201,932	73,136
76,352	15,972	659	1,201	6,525	8,385	10,154	3,678
72,673	15,202	627	1,143	6,210	7,980	9,665	3,500
115,860	24,237	1,000	1,822	9,901	12,723	15,409	5,581
4,242	887	37	67	362	466	564	204
1,436,473	300,496	12,396	22,589	122,757	157,742	191,040	69,191
200,633	41,970	1,731	3,155	17,146	22,032	26,683	9,664
3,474,413	726,812	29,982	54,637	296,913	381,532	462,071	167,353
124,482	26,040	1,074	1,958	10,638	13,670	16,555	5,996
10,695	2,237	92	168	914	1,174	1,422	515
286,928	60,023	2,476	4,512	24,520	31,508	38,159	13,821
305,347	63,876	2,635	4,802	26,094	33,531	40,609	14,708
581,636	121,672	5,019	9,147	49,705	63,871	77,353	28,016
163,743	34,253	1,413	2,575	13,993	17,981	21,777	7,887
340,037	71,132	2,934	5,347	29,059	37,340	45,222	16,379
33,671	7,044	291	529	2,877	3,697	4,478	1,622
26,246	5,490	226	413	2,243	2,882	3,490	1,264
1,515	317	13	24	129	166	201	73
23,392	4,893	202	368	1,999	2,569	3,111	1,127
4,865,931	1,017,904	41,991	76,519	415,828	534,338	647,133	234,378
6,577,572	1,375,962	56,761	103,436	562,099	722,296	874,768	316,823
4,558,671	953,628	39,339	71,687	389,570	500,596	606,269	219,578
4,899,356	1,024,896	42,279	77,045	418,684	538,008	651,578	235,988

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	49,414	0.008027%	399,040
39201	GUTHRIE COUNTY	276,930	0.044984%	2,236,350
39203	GUTHRIE COUNTY AGRI	8,733	0.001419%	70,527
39204	GUTHRIE COUNTY HOSPITAL	523,409	0.085021%	4,226,791
39205	GUTHRIE CO ASSESSOR	7,597	0.001234%	61,351
39208	GUTHRIE CO SOIL & WATER CONS DIST	872	0.000142%	7,043
39301	CITY OF PANORA	38,846	0.006310%	313,700
39302	CITY OF GUTHRIE CTR	37,102	0.006027%	299,616
39303	CITY OF STUART	54,199	0.008804%	437,688
39304	CITY OF BAYARD	8,476	0.001377%	68,447
39305	CITY OF JAMAICA	2,122	0.000345%	17,137
39306	CITY OF BAGLEY	2,823	0.000459%	22,794
39307	CITY OF MENLO	4,846	0.000787%	39,135
39311	CITY OF YALE	2,042	0.000332%	16,490
39313	JAMAICA PUB LIBRARY	864	0.000140%	6,974
39314	BAGLEY PUBLIC LIBRARY	695	0.000113%	5,610
39540	GUTHRIE COMM SCH DIST	304,588	0.049477%	2,459,703
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	431,090	0.070025%	3,481,273
40201	HAMILTON COUNTY	415,557	0.067502%	3,355,837
40202	HAMILTON HOSPITAL	717,366	0.116527%	5,793,099
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	12,186	0.001979%	98,408
40301	CITY OF ELLSWORTH	10,849	0.001762%	87,613
40302	CITY OF WEBSTER CITY	224,153	0.036411%	1,810,152
40303	CITY OF STRATFORD	14,099	0.002290%	113,853
40304	CITY OF JEWELL	11,427	0.001856%	92,278
40305	KENDALL YOUNG LIBRARY	32,168	0.005225%	259,769
40307	CITY OF BLAIRSBURG	1,559	0.000253%	12,590
40308	CITY OF WILLIAMS	7,436	0.001208%	60,046
40309	CITY OF STANHOPE	9,266	0.001505%	74,831
40310	CITY OF RANDALL	3,108	0.000505%	25,095
40311	CITY OF KAMRAR	1,468	0.000238%	11,853
40540	STRATFORD COMM SCH DIST	91,634	0.014885%	739,995
40541	WEBSTER CITY COMM SCH DIST	994,056	0.161472%	8,027,504
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	442,139	0.071820%	3,570,496
40543	NORTHEAST HAMILTON COMM SCH DIST	112,893	0.018338%	911,670
40601	HAMILTON CO SOLID WASTE COMM	12,099	0.001965%	97,708
41201	HANCOCK COUNTY	212,859	0.034576%	1,718,945
41203	HANCOCK COUNTY AGRI EXT DIST	9,178	0.001491%	74,117
41204	HANCOCK COUNTY HEALTH SYSTEM	633,284	0.102869%	5,114,091
41301	CITY OF KLEMME	7,503	0.001219%	60,593
41302	CITY OF BRITT	24,146	0.003922%	194,992
41303	CITY OF GARNER	48,506	0.007879%	391,708

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
698,647	146,150	6,029	10,987	59,704	76,720	92,915	33,652
3,915,447	819,072	33,788	61,572	334,602	429,962	520,725	188,596
123,480	25,831	1,066	1,942	10,552	13,560	16,422	5,948
7,400,351	1,548,079	63,861	116,374	632,412	812,647	984,192	356,454
107,415	22,470	927	1,689	9,179	11,795	14,285	5,174
12,331	2,579	106	194	1,054	1,354	1,640	594
549,232	114,894	4,740	8,637	46,936	60,313	73,044	26,455
524,574	109,736	4,527	8,249	44,829	57,605	69,764	25,267
766,313	160,305	6,613	12,051	65,487	84,151	101,914	36,911
119,838	25,069	1,034	1,885	10,241	13,160	15,938	5,772
30,003	6,276	259	472	2,564	3,295	3,990	1,445
39,908	8,348	344	628	3,410	4,382	5,308	1,922
68,518	14,333	591	1,077	5,855	7,523	9,112	3,300
28,870	6,039	249	454	2,467	3,170	3,840	1,391
12,211	2,554	105	192	1,043	1,340	1,624	588
9,822	2,055	85	154	839	1,078	1,306	473
4,306,497	900,876	37,163	67,722	368,020	472,905	572,732	207,432
6,095,083	1,275,030	52,598	95,848	520,867	669,313	810,601	293,583
5,875,467	1,229,089	50,702	92,395	502,100	645,197	781,393	283,005
10,142,674	2,121,745	87,526	159,499	866,762	1,113,787	1,348,900	488,544
172,294	36,042	1,487	2,709	14,724	18,920	22,914	8,299
153,394	32,088	1,324	2,412	13,109	16,845	20,400	7,389
3,169,251	662,976	27,349	49,838	270,835	348,022	421,487	152,654
199,336	41,699	1,720	3,135	17,035	21,890	26,510	9,601
161,562	33,797	1,394	2,541	13,807	17,742	21,487	7,782
454,809	95,142	3,925	7,152	38,867	49,944	60,486	21,907
22,043	4,611	190	347	1,884	2,421	2,932	1,062
105,130	21,992	907	1,653	8,984	11,544	13,982	5,064
131,016	27,407	1,131	2,060	11,196	14,387	17,424	6,311
43,937	9,191	379	691	3,755	4,825	5,843	2,116
20,752	4,341	179	326	1,773	2,278	2,760	1,000
1,295,598	271,026	11,180	20,374	110,718	142,272	172,305	62,405
14,054,716	2,940,105	121,285	221,017	1,201,074	1,543,376	1,869,172	676,976
6,251,295	1,307,708	53,946	98,305	534,217	686,468	831,376	301,107
1,596,170	333,903	13,774	25,101	136,404	175,279	212,279	76,883
171,068	35,786	1,476	2,690	14,619	18,785	22,751	8,240
3,009,563	629,570	25,971	47,327	257,188	330,486	400,249	144,962
129,766	27,146	1,120	2,041	11,089	14,250	17,258	6,250
8,953,854	1,873,056	77,267	140,804	765,169	983,240	1,190,796	431,282
106,088	22,192	915	1,668	9,066	11,649	14,109	5,110
341,396	71,417	2,946	5,369	29,175	37,490	45,403	16,444
685,810	143,464	5,918	10,785	58,607	75,310	91,208	33,034

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
41304	CITY OF CORWITH	7,580	0.001231%	61,211
41305	CITY OF KANAWHA	8,588	0.001395%	69,352
41306	CITY OF CRYSTAL LAKE	3,697	0.000601%	29,857
41308	CITY OF WODEN	2,693	0.000437%	21,744
41309	CITY OF GOODELL	1,111	0.000180%	8,971
41401	BRITT TOWNSHIP CEMETERY - HANCOCK COUNTY	871	0.000141%	7,032
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	804	0.000131%	6,491
41407	ELL TOWNSHIP - HANCOCK COUNTY	951	0.000154%	7,680
41538	CORWITH WESLEY COMMUNITY SCHOOL DISTRICT	67,953	0.011038%	548,756
41539	GARNER HAYFIELD COMMUNITY SCHOOL DIST	470,855	0.076485%	3,802,391
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	326,208	0.052989%	2,634,295
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	715,084	0.116157%	5,774,669
42201	HARDIN COUNTY	320,351	0.052037%	2,586,999
42203	HARDIN COUNTY AGRI	10,458	0.001699%	84,450
42206	HARDIN CO SOIL & WATER CONS DIST	951	0.000154%	7,676
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	13,867	0.002252%	111,982
42301	CITY OF RADCLIFFE	7,692	0.001249%	62,114
42302	CITY OF ACKLEY	15,643	0.002541%	126,323
42303	CITY OF ELDORA	63,012	0.010236%	508,854
42304	CITY OF IOWA FALLS	105,768	0.017181%	854,131
42307	ELLSWORTH MUNICIPAL HOSPITAL	970,340	0.157620%	7,835,990
42310	CITY OF ALDEN	14,600	0.002372%	117,900
42311	CITY OF STEAMBOAT ROCK	1,881	0.000306%	15,189
42313	CITY OF BUCKEYE	241	0.000039%	1,947
42314	CITY OF UNION	4,931	0.000801%	39,819
42315	CITY OF HUBBARD	13,290	0.002159%	107,324
42317	CITY OF WHITTEN	433	0.000070%	3,498
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,295	0.000210%	10,456
42326	CITY OF NEW PROVIDENCE	1,698	0.000276%	13,713
42327	CITY OF OWASA	109	0.000018%	876
42328	UNION PUBLIC LIBRARY	464	0.000075%	3,745
42333	CENTRAL IOWA JUVENILE DETENTION CTR	248,117	0.040304%	2,003,674
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	362,401	0.058868%	2,926,576
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	231,403	0.037589%	1,868,694
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	646,492	0.105015%	5,220,752
42556	ALDEN COMMUNITY SCHOOL DISTRICT	123,475	0.020057%	997,125
43201	HARRISON COUNTY	355,255	0.057707%	2,868,867
43203	HARRISON COUNTY AGR EXT DIST	10,462	0.001699%	84,483
43301	CITY OF MISSOURI VALLEY	41,468	0.006736%	334,879
43303	CITY OF WOODBINE	21,351	0.003468%	172,421
43305	CITY OF DUNLAP	14,967	0.002431%	120,869
43306	CITY OF LOGAN	22,030	0.003579%	177,905

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
107,169	22,419	925	1,685	9,158	11,768	14,253	5,162
121,423	25,401	1,048	1,909	10,376	13,333	16,148	5,849
52,274	10,935	451	822	4,467	5,740	6,952	2,518
38,070	7,964	329	599	3,253	4,181	5,063	1,834
15,706	3,285	136	247	1,342	1,725	2,089	757
12,311	2,575	106	194	1,052	1,352	1,637	593
11,364	2,377	98	179	971	1,248	1,511	547
13,446	2,813	116	211	1,149	1,476	1,788	648
960,773	200,984	8,291	15,109	82,105	105,505	127,776	46,278
6,657,303	1,392,641	57,449	104,689	568,913	731,051	885,372	320,664
4,612,177	964,821	39,801	72,529	394,143	506,473	613,385	222,156
10,110,407	2,114,995	87,248	158,991	864,005	1,110,244	1,344,609	486,990
4,529,369	947,499	39,086	71,227	387,066	497,379	602,372	218,167
147,856	30,930	1,276	2,325	12,635	16,236	19,664	7,122
13,439	2,811	116	211	1,148	1,475	1,787	647
196,060	41,014	1,692	3,083	16,755	21,530	26,074	9,444
108,750	22,749	938	1,710	9,293	11,941	14,463	5,238
221,169	46,266	1,909	3,478	18,900	24,287	29,414	10,653
890,912	186,370	7,688	14,010	76,135	97,833	118,485	42,913
1,495,430	312,829	12,905	23,516	127,795	164,216	198,881	72,031
13,719,409	2,869,962	118,392	215,744	1,172,419	1,506,555	1,824,579	660,826
206,422	43,181	1,781	3,246	17,640	22,667	27,453	9,943
26,593	5,563	229	418	2,273	2,920	3,537	1,281
3,409	713	29	54	291	374	453	164
69,716	14,584	602	1,096	5,958	7,656	9,272	3,358
187,904	39,308	1,622	2,955	16,058	20,635	24,990	9,051
6,124	1,281	53	96	523	672	814	295
18,306	3,830	158	288	1,564	2,010	2,435	882
24,009	5,022	207	378	2,052	2,637	3,193	1,156
1,534	321	13	24	131	168	204	74
6,557	1,372	57	103	560	720	872	316
3,508,073	733,854	30,273	55,166	299,789	385,228	466,548	168,974
5,123,908	1,071,870	44,217	80,576	437,874	562,667	681,442	246,804
3,271,747	684,417	28,234	51,450	279,594	359,278	435,118	157,591
9,140,597	1,912,121	78,879	143,740	781,128	1,003,747	1,215,631	440,277
1,745,786	365,201	15,065	27,453	149,190	191,708	232,177	84,090
5,022,871	1,050,734	43,345	78,987	429,239	551,571	668,004	241,938
147,915	30,942	1,276	2,326	12,640	16,242	19,672	7,125
586,313	122,651	5,060	9,220	50,105	64,385	77,975	28,241
301,877	63,150	2,605	4,747	25,798	33,150	40,147	14,541
211,620	44,269	1,826	3,328	18,084	23,238	28,144	10,193
311,479	65,158	2,688	4,898	26,618	34,204	41,424	15,003

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
43307	CITY OF PERSIA	2,220	0.000361%	17,931
43308	CITY OF PISGAH	4,453	0.000723%	35,961
43309	CITY OF MODALE	3,932	0.000639%	31,753
43310	CITY OF MONDAMIN	4,733	0.000769%	38,224
43311	WOODBINE PUBLIC LIBRARY	3,387	0.000550%	27,351
43315	CITY OF MAGNOLIA	907	0.000147%	7,323
43317	CITY OF LITTLE SIOUX	2,013	0.000327%	16,260
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	8,266	0.001343%	66,750
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	398,662	0.064758%	3,219,399
43563	WEST HARRISON COMM SCH DIST	220,814	0.035869%	1,783,188
43564	LOGAN MAGNOLIA COMM SCH DIST	368,788	0.059905%	2,978,151
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	278,870	0.045299%	2,252,016
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	294,568	0.047849%	2,378,785
43701	MUNIC LIGHT&POWER PLT	19,659	0.003193%	158,758
44001	STATE - DEPT OF HUMAN SERVICES/MT PLEASANT	343,366	0.055776%	2,772,858
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	155,143	0.025201%	1,252,860
44201	HENRY COUNTY	287,550	0.046709%	2,322,115
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	31,513	0.005119%	254,484
44204	HENRY COUNTY HEALTH CENTER	1,030,345	0.167367%	8,320,561
44301	CITY OF MOUNT PLEASANT	77,279	0.012553%	624,067
44302	CITY OF WINFIELD	15,915	0.002585%	128,520
44303	CITY OF NEW LONDON	47,572	0.007727%	384,168
44306	CITY OF WAYLAND	21,779	0.003538%	175,873
44307	CITY OF SALEM	4,532	0.000736%	36,600
44308	CITY OF OLDS	2,848	0.000463%	22,997
44310	CITY OF ROME	913	0.000148%	7,372
44311	CITY OF MOUNT UNION	132	0.000021%	1,064
44312	CITY OF COPPOCK	48	0.000008%	385
44313	CITY OF HILLSBORO	1,295	0.000210%	10,462
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	304,785	0.049509%	2,461,292
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,228,804	0.199604%	9,923,218
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	235,611	0.038272%	1,902,679
44568	WACO COMMUNITY SCHOOL DISTRICT	271,880	0.044164%	2,195,570
44701	MT PLEASANT UTILITIES	165,618	0.026903%	1,337,453
45201	HOWARD COUNTY	221,432	0.035969%	1,788,179
45203	HOWARD COUNTY AGRI EXT DIST	5,710	0.000927%	46,109
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	639,681	0.103908%	5,165,749
45207	HOWARD SOIL & WTR. CONS. DIST.	6,302	0.001024%	50,891
45301	CITY OF ELMA	6,817	0.001107%	55,051
45302	CITY OF CRESCO	88,948	0.014448%	718,297
45303	CITY OF CHESTER	1,093	0.000178%	8,830
45304	CITY OF LIME SPRINGS	7,879	0.001280%	63,630

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES							TOTAL DEFERRED INFLOWS OF RESOURCES
(Excluding Employer Specific Amounts) *							(Excluding Employer Specific Amounts) *
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
31,394	6,567	271	494	2,683	3,448	4,175	1,512
62,961	13,171	543	990	5,380	6,913	8,373	3,033
55,593	11,630	480	874	4,751	6,105	7,394	2,678
66,924	14,000	578	1,052	5,719	7,349	8,900	3,224
47,886	10,017	413	753	4,092	5,258	6,369	2,307
12,821	2,682	111	202	1,096	1,409	1,705	618
28,468	5,955	246	448	2,433	3,127	3,786	1,371
116,867	24,447	1,009	1,838	9,987	12,834	15,542	5,629
5,636,588	1,179,118	48,641	88,638	481,686	618,965	749,624	271,499
3,122,041	653,100	26,942	49,096	266,800	342,838	415,208	150,380
5,214,206	1,090,760	44,996	81,996	445,590	572,582	693,451	251,154
3,942,874	824,810	34,025	62,004	336,946	432,975	524,373	189,917
4,164,825	871,240	35,940	65,494	355,913	457,347	553,891	200,608
277,957	58,146	2,399	4,371	23,753	30,523	36,966	13,388
4,854,776	1,015,570	41,894	76,344	414,875	533,113	645,649	233,841
2,193,532	458,865	18,929	34,494	187,453	240,876	291,723	105,656
4,065,606	850,484	35,084	63,934	347,434	446,452	540,695	195,829
445,557	93,206	3,845	7,007	38,076	48,928	59,256	21,461
14,567,805	3,047,438	125,713	229,086	1,244,921	1,599,720	1,937,409	701,691
1,092,629	228,567	9,429	17,182	93,373	119,984	145,311	52,629
225,015	47,071	1,942	3,538	19,229	24,709	29,925	10,838
672,609	140,703	5,804	10,577	57,479	73,860	89,452	32,398
307,922	64,414	2,657	4,842	26,314	33,813	40,951	14,832
64,081	13,405	553	1,008	5,476	7,037	8,522	3,087
40,263	8,423	347	633	3,441	4,421	5,355	1,939
12,907	2,700	111	203	1,103	1,417	1,716	622
1,862	390	16	29	159	204	248	90
674	141	6	11	58	75	90	32
18,316	3,832	158	288	1,565	2,011	2,436	882
4,309,279	901,458	37,187	67,766	368,258	473,211	573,102	207,566
17,373,769	3,634,418	149,927	273,211	1,484,710	1,907,848	2,310,582	836,846
3,331,248	696,864	28,747	52,386	284,678	365,811	443,031	160,457
3,844,049	804,136	33,172	60,450	328,501	422,123	511,230	185,157
2,341,640	489,848	20,207	36,823	200,110	257,140	311,421	112,790
3,130,780	654,928	27,017	49,233	267,547	343,797	416,370	150,801
80,728	16,887	697	1,269	6,899	8,865	10,736	3,888
9,044,297	1,891,976	78,048	142,226	772,898	993,172	1,202,824	435,639
89,102	18,639	769	1,401	7,614	9,784	11,850	4,292
96,384	20,163	832	1,516	8,237	10,585	12,818	4,643
1,257,610	263,079	10,853	19,777	107,472	138,102	167,253	60,576
15,459	3,234	133	243	1,321	1,697	2,056	745
111,406	23,305	961	1,752	9,520	12,233	14,816	5,366

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
45305	CITY OF PROTIVIN	3,504	0.000569%	28,299
45526	HOWARD WINNESHIEK COMM SCH DIST	719,884	0.116936%	5,813,429
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	163,449	0.026550%	1,319,935
46201	HUMBOLDT COUNTY	215,797	0.035054%	1,742,673
46203	HUMBOLDT COUNTY AGRI	4,915	0.000798%	39,691
46204	HUMBOLDT CO ASSESSOR	13,651	0.002217%	110,239
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	536,835	0.087202%	4,335,219
46208	HUMBOLDT CO SOIL & WATER CONS DIST	311	0.000050%	2,510
46301	CITY OF RENWICK	11,410	0.001853%	92,145
46302	CITY OF HUMBOLDT	80,823	0.013129%	652,687
46303	CITY OF RUTLAND	830	0.000135%	6,703
46304	CITY OF DAKOTA CITY	16,097	0.002615%	129,989
46305	CITY OF LIVERMORE	10,789	0.001753%	87,128
46307	CITY OF BODE	7,248	0.001177%	58,530
46308	CITY OF OTTOSEN	400	0.000065%	3,232
46309	CITY OF THOR	2,746	0.000446%	22,178
46311	CITY OF BRADGATE	150	0.000024%	1,212
46313	CITY OF PIONEER	268	0.000044%	2,164
46314	CITY OF HARDY	781	0.000127%	6,303
46315	LU VERNE PUB LIBRARY	1,419	0.000230%	11,455
46531	TWIN RIVERS COMMUNITY SCHOOL	49,823	0.008093%	402,347
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	788,868	0.128142%	6,370,514
46534	GILMORE CITY & BRADGATE COMM SCH DIST	57,335	0.009313%	463,006
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	13,688	0.002223%	110,539
47201	IDA COUNTY	123,000	0.019980%	993,285
47204	IDA COUNTY AGRI	6,564	0.001066%	53,008
47301	CITY OF ARTHUR	2,783	0.000452%	22,472
47302	CITY OF BATTLE CREEK	9,445	0.001534%	76,271
47303	CITY OF IDA GROVE	43,418	0.007053%	350,626
47304	CITY OF HOLSTEIN	27,685	0.004497%	223,572
47306	CITY OF GALVA	6,069	0.000986%	49,012
47308	IDA GROVE CEMETERY	232	0.000038%	1,873
47310	HOLSTEIN CEMETERY ASSOCIATION	656	0.000107%	5,301
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	381,497	0.061970%	3,080,784
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	256,114	0.041603%	2,068,252
48201	IOWA COUNTY	415,328	0.067465%	3,353,983
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	6,968	0.001132%	56,270
48208	IOWA CO SOIL & WATER CONS DIST	4,970	0.000807%	40,132
48301	CITY OF VICTOR	14,956	0.002429%	120,781
48302	CITY OF LADORA	877	0.000143%	7,085
48303	CITY OF WILLIAMSBURG	50,149	0.008146%	404,980
48305	CITY OF MARENGO	34,349	0.005580%	277,388

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
49,546	10,364	428	779	4,234	5,441	6,589	2,386
10,178,269	2,129,192	87,834	160,058	869,804	1,117,696	1,353,634	490,259
2,310,968	483,431	19,943	36,341	197,488	253,772	307,342	111,313
3,051,107	638,261	26,330	47,980	260,738	335,048	405,774	146,963
69,491	14,537	600	1,093	5,939	7,632	9,242	3,347
193,009	40,375	1,666	3,035	16,494	21,195	25,669	9,297
7,590,188	1,587,791	65,500	119,359	648,635	833,494	1,009,438	365,598
4,394	919	38	69	375	482	584	212
161,329	33,748	1,392	2,537	13,787	17,716	21,456	7,771
1,142,738	239,049	9,861	17,970	97,655	125,486	151,976	55,042
11,736	2,455	101	185	1,003	1,289	1,561	565
227,588	47,609	1,964	3,579	19,449	24,992	30,268	10,962
152,545	31,911	1,316	2,399	13,036	16,751	20,287	7,348
102,475	21,437	884	1,611	8,757	11,252	13,628	4,936
5,658	1,184	49	89	484	622	752	273
38,829	8,123	335	611	3,318	4,264	5,164	1,870
2,121	444	18	33	181	232	282	102
3,788	792	33	60	324	417	504	182
11,036	2,309	95	174	943	1,212	1,468	532
20,056	4,196	173	315	1,714	2,202	2,667	966
704,437	147,361	6,079	11,078	60,199	77,356	93,685	33,931
11,153,624	2,333,226	96,250	175,396	953,155	1,224,801	1,483,349	537,239
810,640	169,578	6,995	12,748	69,275	89,018	107,809	39,046
193,534	40,485	1,670	3,043	16,539	21,252	25,739	9,322
1,739,064	363,795	15,007	27,348	148,615	190,970	231,283	83,766
92,808	19,414	801	1,459	7,931	10,191	12,343	4,470
39,344	8,230	340	619	3,362	4,321	5,232	1,895
133,536	27,934	1,152	2,100	11,412	14,664	17,759	6,432
613,883	128,418	5,298	9,654	52,461	67,413	81,642	29,569
391,434	81,884	3,378	6,155	33,451	42,984	52,058	18,854
85,812	17,951	741	1,349	7,333	9,423	11,412	4,133
3,279	686	28	52	280	360	436	158
9,280	1,941	80	146	793	1,019	1,234	447
5,393,898	1,128,349	46,547	84,822	460,946	592,315	717,348	259,809
3,621,137	757,505	31,249	56,944	309,451	397,644	481,584	174,420
5,872,220	1,228,409	50,674	92,344	501,822	644,840	780,961	282,848
98,519	20,609	850	1,549	8,419	10,818	13,102	4,745
70,264	14,698	606	1,105	6,005	7,716	9,345	3,384
211,466	44,236	1,825	3,325	18,071	23,221	28,123	10,186
12,405	2,595	107	195	1,060	1,362	1,650	598
709,048	148,326	6,119	11,150	60,593	77,862	94,298	34,153
485,657	101,595	4,191	7,637	41,503	53,331	64,589	23,393

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
48307	CITY OF PARNELL	634	0.000103%	5,120
48308	CITY OF NORTH ENGLISH	12,010	0.001951%	96,987
48310	MARENGO MEMORIAL HOSPITAL	680,083	0.110471%	5,492,018
48311	CITY OF MILLERSBURG	1,231	0.000200%	9,939
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	671,310	0.109046%	5,421,171
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	294,130	0.047778%	2,375,246
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	305,986	0.049704%	2,470,992
48561	H L V COMMUNITY SCHOOL DISTRICT	219,805	0.035705%	1,775,035
49201	JACKSON COUNTY	322,892	0.052450%	2,607,518
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	360,956	0.058633%	2,914,906
49204	JACKSON COUNTY AGRI	9,512	0.001545%	76,814
49208	JACKSON CO SOIL & WATER CONS DIST	9,020	0.001465%	72,842
49301	CITY OF MAQUOKETA	88,186	0.014325%	712,149
49302	CITY OF SABULA	20,270	0.003293%	163,688
49303	CITY OF PRESTON	27,411	0.004453%	221,360
49304	CITY OF BELLEVUE	75,649	0.012288%	610,905
49307	CITY OF BALDWIN	1,111	0.000181%	8,975
49308	CITY OF MILES	5,742	0.000933%	46,370
49309	CITY OF LA MOTTE	1,833	0.000298%	14,799
49311	CITY OF ANDREW	2,285	0.000371%	18,451
49312	CITY OF MONMOUTH	1,161	0.000189%	9,374
49316	CITY OF SPRINGBROOK	1,006	0.000163%	8,128
49317	CITY OF SPRAGUEVILLE	836	0.000136%	6,752
49560	ANDREW COMMUNITY SCHOOL DISTRICT	109,050	0.017714%	880,633
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	349,760	0.056814%	2,824,491
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	792,726	0.128769%	6,401,670
49601	WASTE AUTHORITY OF JACKSON COUNTY	14,983	0.002434%	120,996
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	71,356	0.011591%	576,237
50001	STATE - DEPT OF CORRECTIONS/NEWTON	145,888	0.023698%	1,178,122
50201	JASPER COUNTY	614,504	0.099819%	4,962,432
50204	JASPER COUNTY AGRICULTURAL EXT	21,777	0.003537%	175,861
50210	JASPER CO SOIL & WATER CONS DIST	4,516	0.000734%	36,469
50301	CITY OF COLFAX	34,766	0.005647%	280,753
50302	CITY OF MINGO	4,436	0.000721%	35,824
50303	CITY OF NEWTON	410,575	0.066693%	3,315,603
50304	CITY OF KELLOGG	6,292	0.001022%	50,809
50306	SKIFF MEDICAL CENTER	1,293,606	0.210131%	10,446,526
50307	CITY OF MONROE	24,970	0.004056%	201,642
50310	CITY OF PRAIRIE CITY	26,429	0.004293%	213,431
50311	CITY OF SULLY	11,401	0.001852%	92,069
50312	CITY OF BAXTER	14,160	0.002300%	114,352
50314	CITY OF LYNNVILLE	5,193	0.000844%	41,935

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
8,964	1,875	77	141	766	984	1,192	432
169,807	35,522	1,465	2,670	14,511	18,646	22,583	8,179
9,615,535	2,011,473	82,977	151,209	821,715	1,055,901	1,278,794	463,153
17,401	3,640	150	274	1,487	1,911	2,314	838
9,491,495	1,985,525	81,907	149,258	811,115	1,042,280	1,262,298	457,179
4,158,628	869,943	35,887	65,396	355,384	456,667	553,067	200,310
4,326,262	905,011	37,334	68,033	369,709	475,076	575,361	208,384
3,107,767	650,114	26,819	48,871	265,580	341,270	413,310	149,692
4,565,295	955,014	39,396	71,792	390,136	501,324	607,150	219,898
5,103,476	1,067,596	44,041	80,255	436,128	560,424	678,724	245,820
134,488	28,134	1,161	2,115	11,493	14,769	17,886	6,478
127,534	26,679	1,101	2,006	10,899	14,006	16,961	6,143
1,246,844	260,827	10,760	19,607	106,552	136,919	165,821	60,057
286,589	59,952	2,473	4,507	24,491	31,471	38,114	13,804
387,561	81,074	3,344	6,095	33,120	42,559	51,543	18,668
1,069,585	223,746	9,230	16,820	91,404	117,454	142,247	51,519
15,713	3,287	136	247	1,343	1,726	2,090	757
81,186	16,983	701	1,277	6,938	8,916	10,797	3,910
25,910	5,420	224	407	2,214	2,845	3,446	1,248
32,305	6,758	279	508	2,761	3,548	4,296	1,556
16,413	3,433	142	258	1,403	1,803	2,183	791
14,230	2,977	123	224	1,216	1,563	1,893	685
11,821	2,473	102	186	1,010	1,298	1,572	569
1,541,829	322,535	13,305	24,246	131,760	169,311	205,052	74,266
4,945,176	1,034,481	42,674	77,765	422,600	543,039	657,671	238,195
11,208,172	2,344,637	96,721	176,254	957,817	1,230,792	1,490,603	539,866
211,842	44,315	1,828	3,331	18,103	23,262	28,173	10,204
1,008,887	211,049	8,706	15,865	86,216	110,787	134,174	48,595
2,062,680	431,492	17,800	32,437	176,270	226,507	274,321	99,354
8,688,326	1,817,510	74,976	136,628	742,478	954,082	1,155,482	418,492
307,900	64,410	2,657	4,842	26,312	33,811	40,948	14,831
63,850	13,357	551	1,004	5,456	7,011	8,492	3,075
491,548	102,827	4,242	7,730	42,006	53,978	65,372	23,676
62,722	13,121	541	986	5,360	6,887	8,342	3,021
5,805,025	1,214,353	50,095	91,287	496,080	637,462	772,025	279,612
88,957	18,609	768	1,399	7,602	9,769	11,831	4,285
18,289,987	3,826,082	157,834	287,619	1,563,007	2,008,460	2,432,432	880,978
353,039	73,852	3,047	5,552	30,170	38,769	46,951	17,005
373,679	78,170	3,225	5,876	31,934	41,035	49,697	17,999
161,195	33,720	1,391	2,535	13,775	17,701	21,438	7,764
200,210	41,882	1,728	3,148	17,109	21,985	26,626	9,644
73,420	15,359	634	1,155	6,274	8,063	9,764	3,536

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
50316	CITY OF REASNOR	536	0.000087%	4,327
50317	CITY OF LAMBS GROVE	582	0.000095%	4,702
50318	CITY OF VALERIA	43	0.000007%	346
50556	BAXTER COMMUNITY SCHOOL DISTRICT	248,186	0.040315%	2,004,225
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,788,711	0.290554%	14,444,754
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	284,554	0.046222%	2,297,918
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	375,638	0.061018%	3,033,464
50566	PCM COMMUNITY SCHOOL DISTRICT	603,918	0.098099%	4,876,944
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	492,964	0.080076%	3,980,939
51201	JEFFERSON COUNTY	261,373	0.042457%	2,110,719
51202	JEFFERSON COUNTY HEALTH CENTER	1,020,227	0.165723%	8,238,850
51204	JEFFERSON COUNTY AGRI	6,435	0.001045%	51,969
51301	CITY OF FAIRFIELD	208,865	0.033928%	1,686,695
51302	CITY OF LOCKRIDGE	1,386	0.000225%	11,190
51305	CITY OF LIBERTYVILLE	4,372	0.000710%	35,305
51306	CITY OF BATAVIA	4,650	0.000755%	37,554
51307	CITY OF PACKWOOD	943	0.000153%	7,617
51308	CITY OF PLEASANT PLAIN	375	0.000061%	3,029
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,003,669	0.163034%	8,105,137
51601	SOUTH IOWA AREA CRIME COMMISSION	29,503	0.004792%	238,251
52003	UNIVERSITY OF IOWA	6,620,115	1.075357%	53,460,799
52201	JOHNSON COUNTY	1,674,776	0.272047%	13,524,669
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	51,437	0.008355%	415,380
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	5,661	0.000920%	45,713
52302	CITY OF IOWA CITY	2,544,575	0.413335%	20,548,735
52303	CITY OF CORALVILLE	677,772	0.110096%	5,473,351
52304	CITY OF LONE TREE	13,822	0.002245%	111,618
52305	CITY OF SOLON	43,103	0.007002%	348,081
52308	CITY OF OXFORD	15,776	0.002563%	127,398
52310	CITY OF HILLS	9,404	0.001528%	75,942
52311	CITY OF UNIVERSITY HEIGHTS	1,533	0.000249%	12,380
52312	CITY OF TIFFIN	22,151	0.003598%	178,881
52314	LONE TREE HOUSING COMMISSION	2,687	0.000436%	21,696
52315	CITY OF NORTH LIBERTY	334,088	0.054268%	2,697,927
52316	CITY OF SWISHER	8,665	0.001407%	69,971
52317	CITY OF SHUEYVILLE	1,134	0.000184%	9,158
52564	SOLON COMMUNITY SCHOOL DISTRICT	758,488	0.123207%	6,125,179
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	8,056,504	1.308681%	65,060,367
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	263,583	0.042816%	2,128,564
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,201,389	0.195151%	9,701,830
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	71,381	0.011595%	576,435
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	131,728	0.021398%	1,063,768

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
7,576	1,585	65	119	647	831	1,007	365
8,233	1,722	71	129	704	904	1,095	397
606	127	5	10	52	67	81	29
3,509,037	734,055	30,281	55,181	299,872	385,334	466,676	169,021
25,290,165	5,290,449	218,242	397,700	2,161,221	2,777,163	3,363,403	1,218,157
4,023,241	841,622	34,719	63,267	343,814	441,800	535,061	193,788
5,311,050	1,111,018	45,832	83,519	453,866	583,217	706,330	255,818
8,538,651	1,786,200	73,684	134,275	729,687	937,646	1,135,577	411,283
6,969,908	1,458,035	60,147	109,605	595,627	765,379	926,946	335,721
3,695,489	773,059	31,890	58,113	315,805	405,808	491,472	178,001
14,424,744	3,017,511	124,479	226,836	1,232,695	1,584,010	1,918,383	694,800
90,988	19,034	785	1,431	7,776	9,992	12,101	4,383
2,953,099	617,759	25,484	46,439	252,363	324,286	392,740	142,243
19,592	4,098	169	308	1,674	2,151	2,606	944
61,813	12,931	533	972	5,282	6,787	8,221	2,977
65,750	13,754	567	1,034	5,619	7,220	8,744	3,167
13,335	2,790	115	210	1,140	1,465	1,774	642
5,304	1,109	46	83	453	582	705	255
14,190,637	2,968,539	122,458	223,155	1,212,689	1,558,302	1,887,249	683,523
417,134	87,260	3,600	6,560	35,647	45,807	55,476	20,092
93,600,241	19,580,230	807,727	1,471,910	7,998,795	10,278,432	12,448,135	4,508,460
23,679,263	4,953,464	204,341	372,368	2,023,559	2,600,268	3,149,165	1,140,564
727,256	152,135	6,276	11,436	62,149	79,861	96,720	35,030
80,036	16,743	691	1,259	6,840	8,790	10,644	3,855
35,977,139	7,526,056	310,465	565,758	3,074,498	3,950,721	4,784,691	1,732,918
9,582,852	2,004,636	82,695	150,695	818,922	1,052,312	1,274,448	461,579
195,423	40,881	1,686	3,073	16,700	21,459	25,990	9,413
609,427	127,486	5,259	9,584	52,080	66,923	81,049	29,354
223,051	46,660	1,925	3,508	19,061	24,494	29,664	10,744
132,961	27,814	1,147	2,091	11,362	14,600	17,683	6,404
21,676	4,534	187	341	1,852	2,380	2,883	1,044
313,189	65,516	2,703	4,925	26,764	34,392	41,652	15,085
37,986	7,946	328	597	3,246	4,171	5,052	1,830
4,723,585	988,127	40,762	74,281	403,663	518,706	628,202	227,522
122,506	25,627	1,057	1,926	10,469	13,452	16,292	5,901
16,033	3,354	138	252	1,370	1,760	2,132	772
10,724,086	2,243,371	92,544	168,642	916,448	1,177,634	1,426,223	516,549
113,908,998	23,828,618	982,981	1,791,275	9,734,320	12,508,576	15,149,049	5,486,676
3,726,733	779,595	32,160	58,605	318,475	409,240	495,628	179,506
16,986,160	3,553,334	146,582	267,116	1,451,586	1,865,284	2,259,032	818,176
1,009,234	211,122	8,709	15,871	86,246	110,826	134,221	48,612
1,862,467	389,609	16,072	29,288	159,161	204,521	247,694	89,710

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	721,433	0.117188%	5,825,936
53201	JONES COUNTY	351,736	0.057135%	2,840,444
53203	JONES COUNTY AGRI	11,092	0.001802%	89,576
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	1,284	0.000208%	10,365
53301	CITY OF OXFORD JUNCTION	8,454	0.001373%	68,272
53302	CITY OF WYOMING	19,210	0.003120%	155,131
53303	CITY OF ONSLOW	2,348	0.000381%	18,961
53304	CITY OF ANAMOSA	78,303	0.012719%	632,339
53305	CITY OF MONTICELLO	65,046	0.010566%	525,276
53307	CITY OF OLIN	6,946	0.001128%	56,089
53308	CITY OF MARTELLE	2,052	0.000333%	16,574
53312	CITY OF CENTER JUNCTION	728	0.000118%	5,877
53314	CITY OF MORLEY	683	0.000111%	5,517
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	90,592	0.014716%	731,577
53546	MONTICELLO COMM SCH DIST	611,154	0.099274%	4,935,377
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	284,370	0.046192%	2,296,435
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	764,687	0.124214%	6,175,235
53601	JONES CO SOLID WASTE MANGT COMM	8,961	0.001456%	72,365
53602	ADVANCEMENT SERVICES	77,026	0.012512%	622,025
54201	KEOKUK COUNTY	210,904	0.034259%	1,703,159
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	8,317	0.001351%	67,164
54205	KEOKUK COUNTY HEALTH CENTER	355,251	0.057706%	2,868,835
54301	CITY OF SIGOURNEY	32,446	0.005270%	262,020
54302	CITY OF WHAT CHEER	7,709	0.001252%	62,256
54304	CITY OF KEOTA	14,032	0.002279%	113,317
54305	CITY OF SOUTH ENGLISH	1,956	0.000318%	15,792
54306	CITY OF THORNBURG	107	0.000017%	865
54307	CITY OF RICHLAND	4,737	0.000769%	38,254
54308	CITY OF HEDRICK	8,227	0.001336%	66,434
54309	CITY OF DELTA	4,591	0.000746%	37,074
54312	CITY OF OLLIE	747	0.000121%	6,036
54313	CITY OF MARTINSBURG	368	0.000060%	2,975
54314	CITY OF KESWICK	1,163	0.000189%	9,389
54318	CITY OF HARPER	295	0.000048%	2,380
54319	CITY OF WEBSTER	509	0.000083%	4,111
54320	CITY OF HAYESVILLE	43	0.000007%	343
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	314,102	0.051022%	2,536,535
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	137,499	0.022335%	1,110,378
54583	KEOTA COMMUNITY SCHOOL DISTRICT	171,951	0.027931%	1,388,594
54585	PEKIN COMMUNITY SCHOOL DISTRICT	375,928	0.061065%	3,035,810
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	830	0.000135%	6,704
55201	KOSSUTH COUNTY	384,637	0.062480%	3,106,143

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
10,200,167	2,133,772	88,022	160,403	871,676	1,120,101	1,356,546	491,314
4,973,107	1,040,324	42,915	78,205	424,987	546,107	661,386	239,541
156,831	32,807	1,353	2,466	13,402	17,221	20,857	7,554
18,147	3,796	157	285	1,551	1,993	2,413	874
119,532	25,005	1,032	1,880	10,215	13,127	15,897	5,758
271,607	56,817	2,344	4,271	23,211	29,826	36,122	13,083
33,198	6,945	286	522	2,837	3,645	4,415	1,599
1,107,112	231,597	9,554	17,410	94,610	121,574	147,238	53,326
919,664	192,384	7,936	14,462	78,592	100,990	122,308	44,298
98,201	20,543	847	1,544	8,392	10,783	13,060	4,730
29,018	6,070	250	456	2,480	3,186	3,859	1,398
10,290	2,153	89	162	879	1,130	1,369	496
9,660	2,021	83	152	826	1,061	1,285	465
1,280,860	267,943	11,053	20,142	109,458	140,653	170,345	61,695
8,640,958	1,807,602	74,567	135,883	738,430	948,880	1,149,183	416,211
4,020,644	841,078	34,696	63,227	343,592	441,515	534,716	193,663
10,811,725	2,261,704	93,300	170,020	923,938	1,187,258	1,437,879	520,771
126,699	26,504	1,093	1,992	10,827	13,912	16,850	6,103
1,089,054	227,819	9,398	17,126	93,067	119,591	144,836	52,457
2,981,926	623,789	25,733	46,892	254,826	327,451	396,574	143,631
117,592	24,599	1,015	1,849	10,049	12,913	15,639	5,664
5,022,815	1,050,722	43,344	78,986	429,235	551,565	667,997	241,935
458,750	95,966	3,959	7,214	39,203	50,376	61,010	22,097
109,000	22,802	941	1,714	9,315	11,970	14,496	5,250
198,397	41,503	1,712	3,120	16,954	21,786	26,385	9,556
27,648	5,784	239	435	2,363	3,037	3,677	1,332
1,515	317	13	24	129	166	201	73
66,976	14,011	578	1,053	5,724	7,355	8,907	3,226
116,315	24,332	1,004	1,829	9,940	12,773	15,469	5,603
64,909	13,578	560	1,021	5,547	7,128	8,632	3,127
10,568	2,211	91	166	903	1,160	1,405	509
5,209	1,090	45	82	445	572	693	251
16,438	3,439	142	258	1,405	1,805	2,186	792
4,167	872	36	66	356	458	554	201
7,197	1,506	62	113	615	790	957	347
601	126	5	9	51	65	80	29
4,441,016	929,016	38,324	69,837	379,516	487,677	590,622	213,911
1,944,071	406,680	16,776	30,571	166,134	213,481	258,547	93,640
2,431,178	508,578	20,980	38,231	207,761	266,972	323,328	117,103
5,315,158	1,111,878	45,867	83,583	454,217	583,667	706,876	256,016
11,737	2,455	101	185	1,003	1,289	1,561	565
5,438,297	1,137,637	46,930	85,520	464,740	597,190	723,253	261,948

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
55203	KOSSUTH COUNTY AGRI	4,937	0.000802%	39,870
55205	KOSSUTH REGIONAL HEALTH CENTER	877,627	0.142560%	7,087,283
55301	CITY OF ALGONA	112,771	0.018318%	910,680
55302	CITY OF LAKOTA	4,516	0.000734%	36,471
55303	CITY OF WESLEY	12,102	0.001966%	97,731
55304	CITY OF FENTON	7,593	0.001233%	61,320
55305	CITY OF SWEA CITY	12,460	0.002024%	100,619
55306	CITY OF BANCROFT	25,253	0.004102%	203,933
55307	CITY OF WHITTEMORE	16,865	0.002740%	136,196
55309	CITY OF BURT	15,118	0.002456%	122,089
55313	CITY OF LEDYARD	1,898	0.000308%	15,328
55314	CITY OF TITONKA	10,774	0.001750%	87,008
55315	CITY OF LONE ROCK	2,301	0.000374%	18,580
55320	LAKOTA PUBLIC LIBRARY	1,291	0.000210%	10,428
55321	CITY OF LU VERNE	5,039	0.000819%	40,695
55322	ALGONA POLICE DEPARTMENT	251	0.000041%	2,030
55547	SENTRAL COMMUNITY SCHOOL DISTRICT	12,770	0.002074%	103,122
55548	ALGONA COMMUNITY SCHOOL DISTRICT	822,553	0.133614%	6,642,533
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	65,204	0.010592%	526,553
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	184,657	0.029995%	1,491,201
55701	ALGONA MUNICIPAL UTILITIES	195,634	0.031778%	1,579,847
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	202,221	0.032848%	1,633,041
56201	LEE COUNTY	562,541	0.091378%	4,542,803
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	10,273	0.001669%	82,957
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	50,344	0.008178%	406,551
56301	CITY OF KEOKUK	240,340	0.039040%	1,940,871
56302	CITY OF DONNELSON	8,457	0.001374%	68,292
56303	CITY OF FORT MADISON	234,820	0.038144%	1,896,289
56304	CITY OF WEST POINT	28,277	0.004593%	228,355
56310	CITY OF MONTROSE	10,294	0.001672%	83,129
56312	CITY OF FRANKLIN	95	0.000015%	764
56313	CITY OF ST PAUL	193	0.000031%	1,558
56314	KEOKUK HOUSING AUTHORITY	27,967	0.004543%	225,844
56315	FT MADISON HOUSING AUTHORITY	26,695	0.004336%	215,575
56316	DONNELSON PUBLIC LIBRARY	3,549	0.000577%	28,661
56317	CITY OF HOUGHTON	295	0.000048%	2,380
56324	DONNELSON MUNICIPAL WATER WORKS	2,180	0.000354%	17,607
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,158,104	0.188120%	9,352,282
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	564,027	0.091619%	4,554,808
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,225,292	0.199034%	9,894,857
56601	SOUTHEAST IOWA PLANNING COMMISSION	94,659	0.015376%	764,423
56702	KEOKUK MUNICIPAL WATER WORKS	110,163	0.017895%	889,620

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
69,804	14,602	602	1,098	5,965	7,665	9,283	3,362
12,408,557	2,595,746	107,080	195,131	1,060,398	1,362,609	1,650,246	597,686
1,594,437	333,540	13,759	25,073	136,256	175,088	212,048	76,800
63,854	13,358	551	1,004	5,457	7,012	8,492	3,076
171,110	35,794	1,477	2,691	14,623	18,791	22,756	8,242
107,360	22,459	926	1,688	9,175	11,789	14,278	5,171
176,166	36,852	1,520	2,770	15,055	19,345	23,429	8,485
357,050	74,691	3,081	5,615	30,512	39,208	47,485	17,198
238,455	49,882	2,058	3,750	20,378	26,186	31,713	11,486
213,755	44,715	1,845	3,361	18,267	23,473	28,428	10,296
26,836	5,614	232	422	2,293	2,947	3,569	1,293
152,336	31,867	1,315	2,396	13,018	16,729	20,260	7,338
32,531	6,805	281	512	2,780	3,573	4,326	1,567
18,258	3,819	158	287	1,560	2,005	2,428	879
71,250	14,905	615	1,120	6,089	7,824	9,476	3,432
3,554	744	31	56	304	391	473	171
180,548	37,769	1,558	2,839	15,429	19,826	24,012	8,696
11,629,880	2,432,854	100,360	182,886	993,855	1,277,101	1,546,687	560,179
921,900	192,852	7,956	14,497	78,783	101,236	122,606	44,405
2,610,825	546,158	22,530	41,057	223,113	286,700	347,220	125,756
2,766,027	578,625	23,869	43,497	236,376	303,742	367,861	133,232
2,859,160	598,108	24,673	44,962	244,335	313,970	380,247	137,718
7,953,631	1,663,820	68,636	125,075	679,693	873,404	1,057,774	383,104
145,242	30,383	1,253	2,284	12,412	15,949	19,316	6,996
711,797	148,901	6,142	11,193	60,828	78,163	94,664	34,285
3,398,115	710,852	29,324	53,437	290,393	373,154	451,924	163,678
119,567	25,012	1,032	1,880	10,218	13,130	15,901	5,759
3,320,060	694,523	28,651	52,210	283,722	364,583	441,543	159,918
399,808	83,636	3,450	6,287	34,166	43,903	53,172	19,258
145,543	30,446	1,256	2,289	12,438	15,983	19,356	7,010
1,338	280	12	21	114	147	178	64
2,727	570	24	43	233	300	363	131
395,412	82,716	3,412	6,218	33,791	43,421	52,587	19,046
377,433	78,955	3,257	5,935	32,254	41,446	50,196	18,180
50,180	10,497	433	789	4,288	5,510	6,674	2,417
4,167	872	36	66	356	458	554	201
30,826	6,449	266	485	2,634	3,385	4,100	1,485
16,374,164	3,425,311	141,301	257,492	1,399,287	1,798,080	2,177,642	788,698
7,974,649	1,668,216	68,817	125,405	681,489	875,711	1,060,569	384,117
17,324,115	3,624,031	149,499	272,430	1,480,467	1,902,396	2,303,978	834,454
1,338,368	279,973	11,549	21,046	114,373	146,968	177,993	64,465
1,557,565	325,827	13,441	24,493	133,105	171,039	207,145	75,024

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	884,911	0.143743%	7,146,105
57202	LINN COUNTY	2,991,246	0.485891%	24,155,832
57204	LINN COUNTY ASSESSOR	54,771	0.008897%	442,306
57205	LINN COUNTY AGRI	31,904	0.005182%	257,645
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	96,138	0.015616%	776,363
57301	CITY OF CEDAR RAPIDS	4,866,711	0.790538%	39,301,163
57302	CITY OF CENTRAL CITY	25,533	0.004148%	206,193
57303	CITY OF COGGON	10,671	0.001733%	86,178
57304	CITY OF LISBON	29,247	0.004751%	236,188
57305	CITY OF MOUNT VERNON	70,293	0.011418%	567,654
57307	CITY OF SPRINGVILLE	17,404	0.002827%	140,548
57308	CITY OF MARION	605,062	0.098285%	4,886,180
57309	CITY OF CENTER POINT	37,821	0.006144%	305,424
57310	CITY OF WALKER	9,447	0.001535%	76,291
57311	CITY OF PRAIRIEBURG	1,944	0.000316%	15,702
57313	MARION MUNICIPAL WATER DEPARTMENT	78,385	0.012733%	632,999
57314	CITY OF ALBURNETT	6,555	0.001065%	52,932
57315	CITY OF PALO	15,919	0.002586%	128,555
57316	CITY OF BERTRAM	335	0.000054%	2,704
57317	CITY OF ROBINS	22,339	0.003629%	180,399
57318	CITY OF ELY	29,970	0.004868%	242,021
57319	CITY OF HIAWATHA	159,039	0.025834%	1,284,325
57323	CITY OF FAIRFAX	34,042	0.005530%	274,906
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	11,710,702	1.902261%	94,569,876
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,341,388	0.217892%	10,832,392
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	296,663	0.048189%	2,395,704
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	805,566	0.130854%	6,505,353
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	3,428,004	0.556838%	27,682,877
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	271,737	0.044140%	2,194,417
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	4,390,993	0.713263%	35,459,499
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	816,294	0.132597%	6,591,986
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	185,453	0.030125%	1,497,628
57582	LISBON COMMUNITY SCHOOL DISTRICT	363,846	0.059102%	2,938,244
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	347,169	0.056393%	2,803,566
57584	KIRKWOOD COMMUNITY COLLEGE	1,521,464	0.247143%	12,286,595
57603	AEA 10 - GRANT WOOD	2,656,346	0.431491%	21,451,342
57702	COGGON MUNICIPAL LIGHT PLANT	6,576	0.001068%	53,107
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	151,571	0.024621%	1,224,016
58201	LOUISA COUNTY	245,197	0.039829%	1,980,087
58203	LOUISA COUNTY AGRI EXT DISTRICT	15,808	0.002568%	127,660
58205	LOUISA COUNTY ASSESSOR	16,617	0.002699%	134,189
58301	CITY OF WAPELLO	23,255	0.003778%	187,800

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
12,511,545	2,617,289	107,969	196,750	1,069,199	1,373,918	1,663,942	602,646
42,292,515	8,847,169	364,964	665,071	3,614,191	4,644,226	5,624,589	2,037,112
774,398	161,996	6,683	12,178	66,178	85,039	102,989	37,301
451,089	94,363	3,893	7,094	38,549	49,536	59,992	21,728
1,359,273	284,346	11,730	21,375	116,159	149,264	180,773	65,472
68,809,267	14,394,207	593,791	1,082,060	5,880,233	7,556,084	9,151,119	3,314,350
361,008	75,519	3,115	5,677	30,851	39,643	48,011	17,389
150,882	31,563	1,302	2,373	12,894	16,569	20,066	7,268
413,523	86,505	3,569	6,503	35,338	45,410	54,996	19,918
993,860	207,906	8,577	15,629	84,932	109,138	132,176	47,871
246,075	51,476	2,124	3,870	21,029	27,023	32,726	11,853
8,554,823	1,789,583	73,824	134,529	731,069	939,422	1,137,728	412,062
534,742	111,863	4,615	8,409	45,697	58,721	71,117	25,757
133,572	27,942	1,153	2,100	11,415	14,668	17,764	6,434
27,491	5,751	237	432	2,349	3,018	3,656	1,324
1,108,267	231,838	9,564	17,428	94,709	121,701	147,391	53,382
92,675	19,387	800	1,457	7,920	10,177	12,325	4,464
225,076	47,084	1,942	3,539	19,234	24,715	29,933	10,841
4,735	991	41	74	405	520	630	228
315,846	66,072	2,726	4,967	26,991	34,684	42,005	15,213
423,735	88,641	3,657	6,663	36,211	46,531	56,354	20,410
2,248,622	470,389	19,405	35,361	192,160	246,926	299,050	108,310
481,310	100,685	4,153	7,569	41,131	52,853	64,011	23,183
165,574,840	34,636,593	1,428,832	2,603,746	14,149,528	18,182,106	22,020,220	7,975,276
18,965,569	3,967,407	163,664	298,243	1,620,740	2,082,647	2,522,279	913,519
4,194,448	877,436	36,196	65,960	358,445	460,601	557,830	202,035
11,389,703	2,382,611	98,288	179,109	973,330	1,250,727	1,514,745	548,610
48,467,737	10,138,964	418,253	762,179	4,141,907	5,322,339	6,445,847	2,334,556
3,842,029	803,714	33,155	60,418	328,328	421,901	510,961	185,060
62,083,203	12,987,182	535,748	976,289	5,305,444	6,817,481	8,256,603	2,990,375
11,541,382	2,414,341	99,597	181,494	986,292	1,267,383	1,534,918	555,916
2,622,078	548,512	22,627	41,233	224,075	287,935	348,717	126,298
5,144,337	1,076,144	44,393	80,897	439,620	564,910	684,158	247,788
4,908,539	1,026,817	42,358	77,189	419,469	539,016	652,799	236,431
21,511,617	4,500,014	185,635	338,281	1,838,318	2,362,234	2,860,885	1,036,155
37,557,441	7,856,639	324,102	590,609	3,209,546	4,124,257	4,994,859	1,809,037
92,981	19,451	802	1,462	7,946	10,210	12,366	4,479
2,143,032	448,301	18,493	33,700	183,137	235,330	285,007	103,224
3,466,776	725,215	29,917	54,517	296,260	380,694	461,055	166,985
223,509	46,756	1,929	3,515	19,100	24,544	29,725	10,766
234,941	49,147	2,027	3,695	20,077	25,799	31,245	11,316
328,804	68,782	2,837	5,171	28,099	36,107	43,728	15,838

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
58302	CITY OF MORNING SUN	14,549	0.002363%	117,487
58303	CITY OF COLUMBUS JUNCTION	25,738	0.004181%	207,846
58305	CITY OF GRANDVIEW	5,877	0.000955%	47,456
58306	CITY OF COLUMBUS CITY	1,446	0.000235%	11,677
58307	CITY OF COTTER	89	0.000015%	721
58308	CITY OF FREDONIA	572	0.000093%	4,615
58311	CITY OF OAKVILLE	3,338	0.000542%	26,960
58314	CITY OF LETTS	2,098	0.000341%	16,940
58318	LETTS PUBLIC LIBRARY	898	0.000146%	7,254
58320	LOUISA REGIONAL SOLID WASTE	452	0.000073%	3,647
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	407,653	0.066218%	3,292,007
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	497,122	0.080751%	4,014,511
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	113,111	0.018374%	913,431
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	471,511	0.076591%	3,807,690
59201	LUCAS COUNTY	190,087	0.030877%	1,535,048
59203	LUCAS COUNTY AGRI	3,229	0.000524%	26,072
59204	LUCAS COUNTY HEALTH CENTER	718,926	0.116781%	5,805,689
59301	CITY OF RUSSELL	3,808	0.000619%	30,752
59302	CITY OF CHARITON	52,626	0.008548%	424,984
59304	CITY OF LUCAS	1,341	0.000218%	10,833
59305	CITY OF DERBY	214	0.000035%	1,731
59307	CITY OF WILLIAMSON	363	0.000059%	2,928
59308	HOUSING BOARD	8,078	0.001312%	65,233
59309	CHARITON MUNICIPAL WATER	30,336	0.004928%	244,976
59562	CHARITON COMMUNITY SCHOOL DISTRICT	755,004	0.122641%	6,097,040
59603	SOUTH IA AREA DETENTION SERV. AGCY.	45,693	0.007422%	368,994
60201	LYON COUNTY	270,634	0.043961%	2,185,510
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	11,237	0.001825%	90,744
60301	CITY OF ALVORD	2,884	0.000469%	23,293
60302	CITY OF LITTLE ROCK	8,036	0.001305%	64,899
60303	CITY OF GEORGE	14,722	0.002391%	118,887
60304	CITY OF LARCHWOOD	15,383	0.002499%	124,224
60305	CITY OF INWOOD	11,940	0.001939%	96,419
60306	CITY OF DOON	6,067	0.000986%	48,996
60307	CITY OF ROCK RAPIDS	39,575	0.006429%	319,590
60308	CITY OF LESTER	2,501	0.000406%	20,194
60309	ROCK RAPIDS PUBLIC LIBRARY	8,068	0.001311%	65,153
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	7,136	0.001159%	57,624
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	428,618	0.069624%	3,461,311
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	422,081	0.068562%	3,408,520
61201	MADISON COUNTY	267,993	0.043532%	2,164,177
61203	MADISON COUNTY AGRI EXT DISTRICT	11,995	0.001948%	96,864

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
205,699	43,030	1,775	3,235	17,578	22,588	27,356	9,908
363,902	76,125	3,140	5,723	31,098	39,961	48,396	17,528
83,087	17,381	717	1,307	7,100	9,124	11,050	4,002
20,445	4,277	176	322	1,747	2,245	2,719	985
1,263	264	11	20	108	139	168	61
8,080	1,690	70	127	691	888	1,075	389
47,202	9,874	407	742	4,034	5,183	6,278	2,274
29,658	6,204	256	466	2,535	3,257	3,944	1,429
12,700	2,657	110	200	1,085	1,395	1,689	612
6,384	1,336	55	100	546	701	849	308
5,763,712	1,205,711	49,738	90,637	492,549	632,924	766,531	277,622
7,028,686	1,470,330	60,654	110,530	600,650	771,834	934,763	338,552
1,599,254	334,548	13,801	25,149	136,667	175,617	212,689	77,032
6,666,580	1,394,581	57,529	104,835	569,706	732,070	886,605	321,111
2,687,594	562,218	23,193	42,264	229,674	295,131	357,430	129,454
45,648	9,549	394	718	3,901	5,013	6,071	2,199
10,164,717	2,126,357	87,717	159,845	868,646	1,116,208	1,351,832	489,606
53,841	11,263	465	847	4,601	5,913	7,160	2,593
744,070	155,652	6,421	11,701	63,586	81,708	98,956	35,840
18,967	3,968	164	298	1,621	2,083	2,522	914
3,030	634	26	48	259	333	403	146
5,126	1,072	44	81	438	563	682	247
114,212	23,892	986	1,796	9,760	12,542	15,189	5,501
428,909	89,724	3,701	6,745	36,653	47,099	57,042	20,659
10,674,820	2,233,065	92,119	167,867	912,238	1,172,224	1,419,671	514,176
646,042	135,146	5,575	10,159	55,209	70,943	85,919	31,118
3,826,436	800,452	33,020	60,173	326,996	420,189	508,887	184,309
158,876	33,235	1,371	2,498	13,577	17,446	21,129	7,653
40,782	8,531	352	641	3,485	4,478	5,424	1,964
113,626	23,769	981	1,787	9,710	12,478	15,111	5,473
208,150	43,543	1,796	3,273	17,788	22,857	27,682	10,026
217,494	45,498	1,877	3,420	18,586	23,883	28,925	10,476
168,812	35,314	1,457	2,655	14,426	18,538	22,451	8,131
85,783	17,945	740	1,349	7,331	9,420	11,408	4,132
559,545	117,051	4,829	8,799	47,817	61,445	74,415	26,952
35,356	7,396	305	556	3,021	3,882	4,702	1,703
114,071	23,863	984	1,794	9,748	12,526	15,171	5,494
100,889	21,105	871	1,587	8,622	11,080	13,418	4,860
6,060,132	1,267,719	52,296	95,299	517,881	665,476	805,952	291,900
5,967,705	1,248,384	51,498	93,845	509,982	655,325	793,660	287,448
3,789,084	792,638	32,698	59,585	323,804	416,087	503,920	182,510
169,591	35,477	1,463	2,667	14,493	18,623	22,554	8,169

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
61204	MADISON COUNTY MEMORIAL HOSPITAL	635,655	0.103254%	5,133,235
61301	CITY OF WINTERSET	151,686	0.024639%	1,224,939
61303	CITY OF EARLHAM	17,971	0.002919%	145,127
61304	CITY OF TRURO	8,408	0.001366%	67,896
61308	CITY OF ST CHARLES	4,390	0.000713%	35,454
61309	CITY OF EAST PERU	214	0.000035%	1,731
61311	CITY OF MACKSBURG	134	0.000022%	1,082
61312	CITY OF BEVINGTON	179	0.000029%	1,442
61313	NORTH WARD PLAZA	6,591	0.001071%	53,222
61315	CITY OF PATTERSON	461	0.000075%	3,721
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	337,009	0.054743%	2,721,517
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,047,500	0.170154%	8,459,099
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	446,665	0.072555%	3,607,047
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	14,924	0.002424%	120,518
62201	MAHASKA COUNTY	319,396	0.051882%	2,579,284
62203	MAHASKA COUNTY AGRI	11,673	0.001896%	94,267
62204	MAHASKA HEALTH PARTNERSHIP	2,274,150	0.369408%	18,364,921
62209	S C IA SOLID WASTE AGENCY	56,160	0.009123%	453,520
62301	CITY OF NEW SHARON	11,819	0.001920%	95,442
62302	CITY OF OSKALOOSA	123,255	0.020021%	995,347
62304	CITY OF FREMONT	6,754	0.001097%	54,546
62305	CITY OF UNIVERSITY PARK	496	0.000081%	4,003
62306	CITY OF LEIGHTON	161	0.000026%	1,298
62307	CITY OF BEACON	734	0.000119%	5,928
62308	CITY OF ROSE HILL	589	0.000096%	4,760
62309	CITY OF BARNES CITY	723	0.000118%	5,841
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	746	0.000121%	6,021
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	298,102	0.048423%	2,407,324
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,277,615	0.207533%	10,317,389
62601	MAHASKA CO SOLID WASTE MGMT COMM	24,246	0.003939%	195,801
62701	OSKALOOSA WATER DEPT	45,863	0.007450%	370,369
63201	MARION COUNTY	535,296	0.086952%	4,322,786
63204	MARION COUNTY AGRI	12,098	0.001965%	97,694
63209	MARION COUNTY RURAL WATER DIST	20,568	0.003341%	166,096
63301	CITY OF KNOXVILLE	109,452	0.017779%	883,882
63302	CITY OF PELLA	385,011	0.062540%	3,109,157
63306	CITY OF PLEASANTVILLE	19,070	0.003098%	153,997
63307	CITY OF BUSSEY	3,150	0.000512%	25,440
63312	CITY OF MARYSVILLE	26	0.000004%	209
63315	CITY OF HAMILTON	84	0.000014%	681
63316	CITY OF SWAN	206	0.000034%	1,666
63317	CITY OF HARVEY	2,429	0.000395%	19,615

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
8,987,371	1,880,068	77,557	141,331	768,034	986,922	1,195,253	432,897
2,144,648	448,639	18,507	33,726	183,275	235,508	285,222	103,302
254,092	53,153	2,193	3,996	21,714	27,903	33,792	12,239
118,874	24,867	1,026	1,869	10,159	13,054	15,809	5,726
62,074	12,985	536	976	5,305	6,817	8,255	2,990
3,030	634	26	48	259	333	403	146
1,894	396	16	30	162	208	252	91
2,525	528	22	40	216	278	336	122
93,183	19,493	804	1,465	7,963	10,232	12,393	4,488
6,515	1,363	56	102	557	715	866	314
4,764,886	996,766	41,119	74,930	407,193	523,242	633,694	229,511
14,810,361	3,098,179	127,806	232,900	1,265,649	1,626,355	1,969,667	713,374
6,315,291	1,321,095	54,498	99,311	539,686	693,495	839,887	304,190
211,005	44,140	1,821	3,318	18,032	23,171	28,062	10,164
4,515,863	944,673	38,970	71,014	385,912	495,896	600,576	217,516
165,044	34,526	1,424	2,595	14,104	18,123	21,950	7,950
32,153,672	6,726,225	277,471	505,632	2,747,756	3,530,859	4,276,198	1,548,753
794,032	166,104	6,852	12,487	67,856	87,195	105,600	38,246
167,102	34,956	1,442	2,628	14,280	18,350	22,223	8,049
1,742,674	364,550	15,038	27,404	148,924	191,366	231,763	83,940
95,500	19,978	824	1,502	8,161	10,487	12,701	4,600
7,008	1,466	60	110	599	769	932	338
2,273	475	20	36	194	250	302	109
10,378	2,171	90	163	887	1,140	1,380	500
8,334	1,743	72	131	712	915	1,108	401
10,227	2,139	88	161	874	1,123	1,360	493
10,542	2,205	91	166	901	1,158	1,402	508
4,214,791	881,692	36,372	66,280	360,183	462,835	560,536	203,015
18,063,893	3,778,785	155,883	284,064	1,543,686	1,983,633	2,402,363	870,087
342,812	71,713	2,958	5,391	29,296	37,645	45,591	16,512
648,449	135,649	5,596	10,197	55,415	71,208	86,239	31,234
7,568,420	1,583,237	65,312	119,017	646,774	831,103	1,006,543	364,550
171,045	35,781	1,476	2,690	14,617	18,783	22,748	8,239
290,804	60,833	2,510	4,573	24,851	31,934	38,675	14,007
1,547,518	323,725	13,354	24,335	132,246	169,935	205,808	74,540
5,443,575	1,138,741	46,975	85,603	465,192	597,770	723,955	262,202
269,620	56,402	2,327	4,240	23,041	29,608	35,857	12,987
44,541	9,318	384	700	3,806	4,890	5,924	2,145
366	77	3	6	31	40	49	18
1,193	250	10	19	102	131	159	57
2,917	610	25	46	249	320	388	141
34,342	7,184	296	540	2,935	3,771	4,567	1,654

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
63321	CITY OF MELCHER-DALLAS	13,517	0.002196%	109,154
63324	KNOXVILLE LOW RENT HOUSING AGCY	14,025	0.002278%	113,258
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	401,275	0.065182%	3,240,497
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	228,515	0.037120%	1,845,379
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	933,705	0.151669%	7,540,141
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,307,358	0.212364%	10,557,582
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	182,557	0.029654%	1,474,242
63701	KNOXVILLE WATERWORKS	35,305	0.005735%	285,106
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	4,077,982	0.662419%	32,931,782
64201	MARSHALL COUNTY	460,646	0.074826%	3,719,947
64203	MARSHALL COUNTY AGRI EXT DISTRICT	11,721	0.001904%	94,653
64302	CITY OF STATE CENTER	36,756	0.005971%	296,827
64303	CITY OF MARSHALLTOWN	508,863	0.082659%	4,109,324
64305	GUTEKUNST PUBLIC LIBRARY	4,868	0.000791%	39,313
64306	CITY OF MELBOURNE	14,507	0.002356%	117,152
64307	CITY OF RHODES	1,904	0.000309%	15,378
64308	CITY OF GILMAN	5,996	0.000974%	48,422
64309	CITY OF ALBION	6,978	0.001134%	56,352
64310	CITY OF LISCOMB	1,732	0.000281%	13,987
64312	CITY OF ST ANTHONY	297	0.000048%	2,402
64313	CITY OF CLEMONS	1,715	0.000279%	13,846
64316	CITY OF LAUREL	4,594	0.000746%	37,102
64317	CITY OF LE GRAND	11,392	0.001850%	91,995
64318	CITY OF FERGUSON	576	0.000094%	4,651
64319	CITY OF HAVERHILL	817	0.000133%	6,599
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,184,564	0.517294%	25,716,973
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	426,067	0.069209%	3,440,707
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	639,829	0.103932%	5,166,945
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	518,397	0.084207%	4,186,321
64601	REGION SIX PLANNING COMMISSION	47,349	0.007691%	382,369
64603	SOLID WASTE MANGT COMM MARSHALL CO	30,559	0.004964%	246,782
64701	MARSHALLTOWN WATER WORKS	44,842	0.007284%	362,120
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,819,794	0.620479%	30,846,778
65201	MILLS COUNTY	404,354	0.065682%	3,265,361
65203	MILLS COUNTY AGRI	12,549	0.002038%	101,338
65301	CITY OF GLENWOOD	68,151	0.011070%	550,355
65302	CITY OF MALVERN	17,626	0.002863%	142,340
65303	CITY OF SILVER CITY	2,904	0.000472%	23,454
65306	CITY OF EMERSON	8,445	0.001372%	68,197
65307	CITY OF HASTINGS	2,022	0.000328%	16,329
65311	CITY OF PACIFIC JUNCTION	3,511	0.000570%	28,352
65312	GLENWOOD MUNICIPAL UTILITIES	40,582	0.006592%	327,719

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
191,109	39,978	1,649	3,005	16,332	20,986	25,416	9,205
198,295	41,481	1,711	3,118	16,946	21,775	26,372	9,551
5,673,527	1,186,845	48,960	89,219	484,843	623,022	754,537	273,278
3,230,926	675,877	27,881	50,808	276,105	354,794	429,689	155,625
13,201,430	2,761,607	113,922	207,599	1,128,155	1,449,676	1,755,692	635,876
18,484,427	3,866,756	159,512	290,677	1,579,624	2,029,813	2,458,291	890,343
2,581,133	539,947	22,274	40,590	220,576	283,440	343,271	124,326
499,170	104,421	4,308	7,850	42,658	54,816	66,386	24,044
57,657,625	12,061,396	497,557	906,695	4,927,247	6,331,499	7,668,034	2,777,207
6,512,959	1,362,446	56,204	102,419	556,578	715,201	866,175	313,711
165,720	34,667	1,430	2,606	14,162	18,198	22,039	7,982
519,690	108,714	4,485	8,172	44,411	57,068	69,115	25,032
7,194,687	1,505,056	62,087	113,140	614,836	790,063	956,840	346,548
68,830	14,399	594	1,082	5,882	7,558	9,154	3,315
205,111	42,907	1,770	3,225	17,528	22,523	27,278	9,880
26,924	5,632	232	423	2,301	2,956	3,581	1,297
84,779	17,735	732	1,333	7,245	9,310	11,275	4,084
98,662	20,639	851	1,552	8,431	10,834	13,121	4,752
24,489	5,123	211	385	2,093	2,689	3,257	1,180
4,205	880	36	66	359	461	559	203
24,242	5,071	209	381	2,072	2,662	3,224	1,168
64,959	13,589	561	1,022	5,551	7,134	8,639	3,129
161,066	33,693	1,390	2,533	13,764	17,687	21,421	7,758
8,144	1,704	70	128	696	894	1,083	392
11,554	2,417	100	182	987	1,269	1,537	557
45,025,793	9,418,944	388,551	708,053	3,847,769	4,944,373	5,988,094	2,168,767
6,024,059	1,260,173	51,985	94,731	514,798	661,514	801,155	290,162
9,046,391	1,892,414	78,066	142,259	773,077	993,402	1,203,103	435,739
7,329,494	1,533,257	63,250	115,260	626,357	804,867	974,768	353,041
669,459	140,044	5,777	10,528	57,210	73,515	89,033	32,246
432,070	90,385	3,729	6,795	36,923	47,447	57,462	20,812
634,007	132,628	5,471	9,970	54,180	69,621	84,318	30,538
54,007,158	11,297,755	466,056	849,289	4,615,289	5,930,634	7,182,549	2,601,374
5,717,061	1,195,952	49,335	89,904	488,563	627,802	760,326	275,375
177,424	37,115	1,531	2,790	15,162	19,483	23,596	8,546
963,573	201,570	8,315	15,153	82,344	105,812	128,148	46,413
249,211	52,132	2,151	3,919	21,297	27,367	33,143	12,004
41,064	8,590	354	646	3,509	4,509	5,461	1,978
119,400	24,977	1,030	1,878	10,204	13,112	15,879	5,751
28,590	5,981	247	450	2,443	3,140	3,802	1,377
49,640	10,384	428	781	4,242	5,451	6,602	2,391
573,776	120,028	4,951	9,023	49,033	63,007	76,308	27,637

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,527	0.000248%	12,330
65315	CITY OF HENDERSON	2,815	0.000457%	22,736
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,131,843	0.183854%	9,140,204
66201	MITCHELL COUNTY	301,158	0.048919%	2,432,004
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	574,479	0.093317%	4,639,213
66204	MITCHELL COUNTY AGRI EXT	9,816	0.001595%	79,273
66208	MITCHELL CO SOIL & WATER CONS DIST	5,033	0.000818%	40,648
66301	CITY OF OSAGE	66,932	0.010872%	540,508
66303	CITY OF RICEVILLE	13,405	0.002178%	108,254
66306	CITY OF STACYVILLE	4,581	0.000744%	36,995
66307	CITY OF SAINT ANSGAR	25,867	0.004202%	208,890
66309	CITY OF MITCHELL	668	0.000108%	5,394
66312	CITY OF ORCHARD	295	0.000048%	2,380
66313	CITY OF CARPENTER	335	0.000054%	2,705
66314	CITY OF MCINTIRE	307	0.000050%	2,477
66315	STACYVILLE PUBLIC LIBRARY	2,754	0.000447%	22,241
66553	OSAGE COMMUNITY SCHOOL DISTRICT	505,291	0.082078%	4,080,483
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	372,556	0.060517%	3,008,580
66701	OSAGE MUNICIPAL LIGHT AND POWER	52,310	0.008497%	422,428
66702	OSAGE MUNICIPAL GASWORKS	20,935	0.003401%	169,061
67201	MONONA COUNTY	245,683	0.039908%	1,984,017
67203	MONONA COUNTY AGRI EXTENSION DISTRI	8,023	0.001303%	64,787
67205	MONONA COUNTY ASSESSOR	14,106	0.002291%	113,910
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,110	0.002942%	146,248
67301	CITY OF ONAWA	70,530	0.011457%	569,567
67302	CITY OF MAPLETON	39,638	0.006439%	320,098
67303	CITY OF UTE	5,240	0.000851%	42,315
67304	CITY OF WHITING	9,674	0.001571%	78,122
67305	CITY OF MOORHEAD	3,491	0.000567%	28,193
67306	CITY OF SOLDIER	2,726	0.000443%	22,013
67308	CITY OF CASTANA	1,953	0.000317%	15,773
67311	CITY OF RODNEY	268	0.000044%	2,164
67312	CITY OF BLENCOE	4,066	0.000660%	32,831
67313	LOW RENT HOUSING AGENCY OF ONAWA	10,473	0.001701%	84,575
67545	WHITING COMMUNITY SCHOOL DISTRICT	125,862	0.020445%	1,016,401
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	382,844	0.062188%	3,091,663
68201	MONROE COUNTY	207,950	0.033779%	1,679,303
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	11,591	0.001883%	93,603
68204	MONROE COUNTY HOSPITAL	552,629	0.089768%	4,462,757
68301	CITY OF ALBIA	41,817	0.006793%	337,694
68304	CITY OF LOVILLIA	5,664	0.000920%	45,742
68305	CITY OF MELROSE	429	0.000070%	3,461

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
21,588	4,516	186	339	1,845	2,370	2,871	1,040
39,807	8,327	344	626	3,402	4,372	5,294	1,917
16,002,853	3,347,636	138,097	251,653	1,367,556	1,757,306	2,128,260	770,813
4,258,002	890,731	36,744	66,959	363,876	467,579	566,282	205,096
8,122,428	1,699,130	70,093	127,729	694,118	891,940	1,080,222	391,235
138,792	29,034	1,198	2,183	11,861	15,242	18,458	6,685
71,167	14,887	614	1,119	6,082	7,815	9,465	3,428
946,332	197,963	8,166	14,882	80,871	103,919	125,855	45,582
189,534	39,649	1,636	2,981	16,197	20,814	25,207	9,129
64,772	13,550	559	1,019	5,535	7,113	8,614	3,120
365,730	76,507	3,156	5,751	31,254	40,161	48,639	17,616
9,443	1,975	81	149	807	1,037	1,256	455
4,167	872	36	66	356	458	554	201
4,736	991	41	74	405	520	630	228
4,337	907	37	68	371	476	577	209
38,941	8,146	336	612	3,328	4,276	5,179	1,876
7,144,191	1,494,493	61,651	112,346	610,521	784,518	950,124	344,116
5,267,482	1,101,904	45,456	82,834	450,143	578,433	700,536	253,720
739,595	154,716	6,382	11,631	63,204	81,217	98,361	35,624
295,996	61,919	2,554	4,655	25,295	32,504	39,365	14,257
3,473,657	726,654	29,976	54,625	296,848	381,449	461,970	167,316
113,430	23,728	979	1,784	9,693	12,456	15,085	5,464
199,436	41,720	1,721	3,136	17,043	21,900	26,524	9,606
256,053	53,564	2,210	4,027	21,882	28,119	34,053	12,333
997,210	208,606	8,605	15,682	85,219	109,506	132,622	48,033
560,435	117,237	4,836	8,813	47,893	61,542	74,534	26,995
74,086	15,498	639	1,165	6,331	8,135	9,853	3,569
136,777	28,612	1,180	2,151	11,689	15,020	18,190	6,588
49,361	10,326	426	776	4,218	5,420	6,565	2,378
38,540	8,062	333	606	3,294	4,233	5,126	1,856
27,616	5,777	238	434	2,360	3,032	3,673	1,330
3,789	793	33	60	324	417	504	182
57,482	12,025	496	904	4,912	6,312	7,645	2,769
148,075	30,976	1,278	2,329	12,654	16,261	19,693	7,132
1,779,536	372,261	15,357	27,984	152,074	195,415	236,665	85,715
5,412,945	1,132,334	46,711	85,121	462,574	594,406	719,881	260,726
2,940,158	615,051	25,372	46,235	251,257	322,864	391,019	141,619
163,882	34,282	1,414	2,577	14,005	17,996	21,795	7,894
7,813,485	1,634,503	67,427	122,871	667,717	858,015	1,039,135	376,354
591,242	123,682	5,102	9,298	50,526	64,926	78,631	28,478
80,086	16,753	691	1,259	6,844	8,794	10,651	3,858
6,060	1,268	52	95	518	665	806	292

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
68307	ALBIA LOW RENT HOUSING AGENCY	11,200	0.001819%	90,445
68549	ALBIA COMMUNITY SCHOOL DISTRICT	646,225	0.104971%	5,218,599
68701	ALBIA MUNICIPAL WATERWORKS	16,840	0.002735%	135,993
69201	MONTGOMERY COUNTY	220,013	0.035738%	1,776,718
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	8,384	0.001362%	67,703
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,253,857	0.203674%	10,125,530
69301	CITY OF RED OAK	100,323	0.016296%	810,157
69303	CITY OF VILLISCA	21,478	0.003489%	173,448
69304	CITY OF STANTON	11,808	0.001918%	95,352
69308	CITY OF ELLIOTT	5,789	0.000940%	46,751
69311	CITY OF COBURG	179	0.000029%	1,442
69312	STANTON HOUSING COMMISSION	3,153	0.000512%	25,466
69313	CITY OF GRANT	815	0.000132%	6,581
69314	LOW RENT HOUSING AGENCY OF RED OAK	13,184	0.002142%	106,466
69315	VILLISCA LOW RENT HOUSING	8,052	0.001308%	65,022
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	176,779	0.028716%	1,427,584
69531	RED OAK COMMUNITY SCHOOL DISTRICT	659,487	0.107126%	5,325,692
69532	STANTON COMMUNITY SCHOOL DISTRICT	110,423	0.017937%	891,722
69701	VILLISCA MUNICIPAL POWER PLANT	12,596	0.002046%	101,721
70201	MUSCATINE COUNTY	468,749	0.076143%	3,785,389
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	11,968	0.001944%	96,649
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,793	0.000779%	38,703
70206	MUSCATINE GENERAL HOSPITAL	5,977	0.000971%	48,269
70211	MUSCATINE CO SOIL & WATER CONS DIST	1,960	0.000318%	15,830
70302	CITY OF WILTON	53,996	0.008771%	436,041
70303	CITY OF WEST LIBERTY	88,279	0.014340%	712,895
70304	CITY OF MUSCATINE	676,576	0.109902%	5,463,695
70307	CITY OF NICHOLS	847	0.000138%	6,841
70316	CITY OF ATALISSA	997	0.000162%	8,049
70317	CITY OF CONESVILLE	1,298	0.000211%	10,481
70318	CITY OF STOCKTON	2,579	0.000419%	20,831
70319	CITY OF FRUITLAND	6,235	0.001013%	50,350
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,028,325	0.491915%	24,455,266
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	697,958	0.113375%	5,636,362
70543	WILTON COMMUNITY SCHOOL DISTRICT	419,880	0.068204%	3,390,746
70703	MUSCATINE POWER AND WATER	42,516	0.006906%	343,338
70704	WILTON MUNICIPAL LIGHT & POWER	25,141	0.004084%	203,028
71201	O'BRIEN COUNTY	281,350	0.045702%	2,272,048
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	13,338	0.002167%	107,709
71301	CITY OF PRIMGHAR	23,939	0.003889%	193,318
71302	CITY OF SHELDON	100,547	0.016333%	811,966
71303	CITY OF HARTLEY	53,431	0.008679%	431,486

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
158,353	33,126	1,367	2,490	13,532	17,389	21,060	7,627
9,136,829	1,911,333	78,846	143,681	780,806	1,003,333	1,215,130	440,096
238,099	49,808	2,055	3,744	20,347	26,146	31,665	11,469
3,110,713	650,730	26,844	48,918	265,832	341,594	413,702	149,834
118,536	24,796	1,023	1,864	10,130	13,017	15,764	5,710
17,727,981	3,708,515	152,984	278,781	1,514,980	1,946,745	2,357,689	853,907
1,418,440	296,723	12,240	22,306	121,216	155,762	188,642	68,322
303,676	63,526	2,621	4,775	25,951	33,347	40,387	14,627
166,943	34,923	1,441	2,625	14,266	18,332	22,202	8,041
81,852	17,123	706	1,287	6,995	8,988	10,886	3,943
2,525	528	22	40	216	278	336	122
44,586	9,327	385	701	3,810	4,896	5,930	2,148
11,522	2,410	99	181	985	1,265	1,532	555
186,402	38,993	1,609	2,931	15,929	20,469	24,790	8,978
113,841	23,814	982	1,790	9,729	12,501	15,140	5,483
2,499,442	522,858	21,569	39,305	213,595	274,469	332,407	120,391
9,324,328	1,950,556	80,464	146,630	796,829	1,023,923	1,240,066	449,127
1,561,245	326,597	13,473	24,551	133,419	171,443	207,634	75,201
178,096	37,256	1,537	2,801	15,220	19,558	23,685	8,578
6,627,535	1,386,414	57,192	104,221	566,369	727,782	881,413	319,230
169,215	35,398	1,460	2,661	14,461	18,582	22,504	8,151
67,763	14,175	585	1,066	5,791	7,442	9,012	3,264
84,511	17,679	729	1,329	7,222	9,280	11,239	4,071
27,715	5,798	239	436	2,368	3,043	3,686	1,335
763,430	159,702	6,588	12,005	65,240	83,833	101,530	36,772
1,248,151	261,101	10,771	19,628	106,663	137,062	165,995	60,120
9,565,947	2,001,100	82,549	150,429	817,477	1,050,455	1,272,200	460,765
11,977	2,505	103	188	1,024	1,315	1,593	577
14,092	2,948	122	222	1,204	1,548	1,874	679
18,350	3,839	158	289	1,568	2,015	2,440	884
36,471	7,629	315	574	3,117	4,006	4,850	1,757
88,155	18,441	761	1,386	7,533	9,680	11,724	4,246
42,816,770	8,956,838	369,488	673,315	3,658,992	4,701,795	5,694,311	2,062,364
9,868,256	2,064,340	85,158	155,183	843,311	1,083,652	1,312,404	475,326
5,936,587	1,241,874	51,230	93,356	507,323	651,909	789,522	285,949
601,124	125,749	5,187	9,453	51,370	66,010	79,945	28,954
355,466	74,360	3,067	5,590	30,377	39,034	47,274	17,122
3,977,947	832,147	34,328	62,555	339,943	436,826	529,037	191,607
188,579	39,449	1,627	2,966	16,115	20,708	25,080	9,083
338,465	70,803	2,921	5,323	28,924	37,168	45,013	16,303
1,421,607	297,386	12,268	22,355	121,486	156,109	189,063	68,475
755,454	158,033	6,519	11,880	64,559	82,958	100,470	36,388

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)
71306	CITY OF PAULLINA	25,077	0.004073%	202,511
71310	CITY OF SUTHERLAND	6,583	0.001069%	53,158
71312	CITY OF SANBORN	37,881	0.006153%	305,910
71314	PRIMGHAR PUBLIC LIBRARY	1,763	0.000286%	14,240
71317	CITY OF ARCHER	893	0.000145%	7,212
71319	CITY OF CALUMET	1,314	0.000213%	10,613
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,706	0.000277%	13,773
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	381,122	0.061909%	3,077,756
71534	SHELDON COMMUNITY SCHOOL DISTRICT	544,804	0.088497%	4,399,573
71535	NORTHWEST IOWA COMMUNITY COLLEGE	275,149	0.044695%	2,221,968
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	410,085	0.066613%	3,311,647
71601	S & H SOLID WASTE COLLECTION AGENCY	5,348	0.000869%	43,190
71701	SANBORN MUNICIPAL LIGHT PLANT	18,876	0.003066%	152,434
72201	OSCEOLA COUNTY	164,474	0.026717%	1,328,212
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	6,416	0.001042%	51,811
72206	OSCEOLA CO SOIL & WATER CONS DIST	1,560	0.000253%	12,602
72301	CITY OF SIBLEY	87,964	0.014289%	710,352
72302	CITY OF MELVIN	1,892	0.000307%	15,277
72304	CITY OF OCHEYEDAN	6,888	0.001119%	55,625
72306	CITY OF ASHTON	6,940	0.001127%	56,045
72308	CITY OF HARRIS	1,524	0.000248%	12,310
72310	MELVIN PUBLIC LIBRARY	341	0.000055%	2,755
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	2,263	0.000368%	18,275
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	415,419	0.067480%	3,354,717
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	4,886	0.000794%	39,460
73001	STATE - DEPT OF HUMAN SERVICES/CLARINDA	388,899	0.063172%	3,140,556
73201	PAGE COUNTY	240,268	0.039029%	1,940,289
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	11,155	0.001812%	90,086
73301	CITY OF SHENANDOAH	123,086	0.019994%	993,982
73302	CITY OF CLARINDA	74,845	0.012158%	604,411
73303	CLARINDA REGIONAL HEALTH CENTER	930,262	0.151110%	7,512,338
73304	CITY OF COIN	2,856	0.000464%	23,060
73306	CITY OF BLANCHARD	89	0.000015%	721
73309	CITY OF ESSEX	12,451	0.002022%	100,544
73311	CITY OF COLLEGE SPRINGS	558	0.000091%	4,507
73312	CITY OF BRADYVILLE	214	0.000035%	1,731
73313	CITY OF HEPBURN	36	0.000006%	288
73316	CITY OF SHAMBAUGH	742	0.000120%	5,988
73319	CITY OF YORKTOWN	241	0.000039%	1,947
73320	CITY OF NORTHBORO	62	0.000010%	501
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,801	0.000455%	22,622
73322	COLLEGE SPRINGS MUNICIPAL WATER SYSTEM	246	0.000040%	1,984

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
354,561	74,171	3,060	5,576	30,300	38,936	47,154	17,078
93,070	19,469	803	1,464	7,953	10,220	12,378	4,483
535,594	112,041	4,622	8,422	45,770	58,814	71,230	25,798
24,931	5,215	215	392	2,131	2,738	3,316	1,201
12,626	2,641	109	199	1,079	1,387	1,679	608
18,581	3,887	160	292	1,588	2,040	2,471	895
24,115	5,045	208	379	2,061	2,648	3,207	1,162
5,388,597	1,127,240	46,501	84,738	460,493	591,732	716,643	259,554
7,702,861	1,611,361	66,472	121,131	658,263	845,866	1,024,423	371,025
3,890,266	813,805	33,571	61,176	332,450	427,197	517,376	187,383
5,798,099	1,212,904	50,035	91,178	495,488	636,701	771,104	279,278
75,619	15,819	653	1,189	6,462	8,304	10,057	3,642
266,885	55,830	2,303	4,197	22,807	29,307	35,494	12,855
2,325,460	486,463	20,068	36,569	198,727	255,364	309,269	112,011
90,711	18,976	783	1,426	7,752	9,961	12,064	4,369
22,063	4,615	190	347	1,885	2,422	2,934	1,063
1,243,698	260,169	10,733	19,558	106,283	136,574	165,403	59,905
26,747	5,595	231	421	2,286	2,938	3,557	1,288
97,389	20,373	840	1,531	8,323	10,694	12,952	4,691
98,124	20,527	847	1,543	8,385	10,775	13,050	4,726
21,553	4,509	186	339	1,842	2,367	2,866	1,038
4,824	1,009	42	76	412	530	642	232
31,995	6,693	276	503	2,734	3,513	4,255	1,541
5,873,506	1,228,678	50,685	92,364	501,932	644,981	781,132	282,910
69,088	14,453	596	1,086	5,904	7,586	9,188	3,328
5,498,548	1,150,241	47,450	86,467	469,889	603,806	731,266	264,850
3,397,097	710,639	29,315	53,421	290,306	373,042	451,789	163,629
157,724	32,994	1,361	2,480	13,479	17,320	20,976	7,597
1,740,284	364,050	15,018	27,367	148,719	191,104	231,445	83,825
1,058,215	221,368	9,132	16,641	90,432	116,205	140,735	50,971
13,152,752	2,751,424	113,502	206,834	1,123,995	1,444,331	1,749,218	633,531
40,374	8,446	348	635	3,450	4,433	5,369	1,945
1,263	264	11	20	108	139	168	61
176,035	36,825	1,519	2,768	15,043	19,330	23,411	8,479
7,891	1,651	68	124	674	866	1,049	380
3,030	634	26	48	259	333	403	146
505	106	4	8	43	55	67	24
10,484	2,193	90	165	896	1,151	1,394	505
3,409	713	29	54	291	374	453	164
878	184	8	14	75	97	117	42
39,606	8,285	342	623	3,385	4,350	5,267	1,908
3,473	726	30	55	297	382	462	167

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
73323	CLARINDA LOW RENT HOUSING AGENCY	8,592	0.001396%	69,387
73324	SHENANDOAH LOW RENT HOUSING	15,247	0.002477%	123,127
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	593,959	0.096481%	4,796,520
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	111,445	0.018103%	899,976
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	515,498	0.083736%	4,162,908
73556	ESSEX COMMUNITY SCHOOL DISTRICT	129,480	0.021032%	1,045,619
73601	PAGE COUNTY LANDFILL ASSOCIATION	16,927	0.002750%	136,694
74201	PALO ALTO COUNTY	270,971	0.044016%	2,188,231
74203	PALO ALTO COUNTY EXTENSION OFFICE	7,169	0.001165%	57,896
74205	PALO ALTO COUNTY HEALTH SYSTEM	785,982	0.127673%	6,347,208
74207	PALO ALTO CO SOIL & WATER CONS DIST	810	0.000132%	6,542
74301	CITY OF EMMETSBURG	64,187	0.010426%	518,347
74302	CITY OF GRAETTINGER	17,024	0.002765%	137,480
74303	CITY OF WEST BEND	29,098	0.004727%	234,981
74305	CITY OF RUTHVEN	11,983	0.001946%	96,769
74306	CITY OF AYRSHIRE	741	0.000120%	5,986
74307	CITY OF CYLINDER	375	0.000061%	3,029
74308	CITY OF MALLARD	7,651	0.001243%	61,789
74311	CITY OF CURLEW	107	0.000017%	865
74312	CITY OF RODMAN	143	0.000023%	1,154
74314	EMMETSBURG LOW RENT HOUSING	2,277	0.000370%	18,389
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	116,430	0.018913%	940,228
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	188,980	0.030698%	1,526,114
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	422,970	0.068706%	3,415,699
74602	UPPER DES MOINES OPPORTUNITY INC	444,961	0.072279%	3,593,290
74603	LOST ISLAND SANITARY DISTRICT	1,815	0.000295%	14,654
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	10,763	0.001748%	86,919
74702	EMMETSBURG MUNICIPAL UTILITIES	32,556	0.005288%	262,909
75201	PLYMOUTH COUNTY	361,059	0.058650%	2,915,734
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	11,361	0.001845%	91,746
75204	PLYMOUTH COUNTY ASSESSOR	16,804	0.002730%	135,702
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	922	0.000150%	7,445
75301	CITY OF AKRON	34,701	0.005637%	280,226
75302	CITY OF REMSEN	51,589	0.008380%	416,610
75303	CITY OF HINTON	21,594	0.003508%	174,382
75304	CITY OF KINGSLEY	14,185	0.002304%	114,553
75305	CITY OF LE MARS	206,993	0.033623%	1,671,572
75306	CITY OF MERRILL	5,833	0.000948%	47,106
75311	CITY OF WESTFIELD	2,537	0.000412%	20,487
75312	AKRON CARE CENTER, INC	124,270	0.020186%	1,003,546
75313	CITY OF BRUNSVILLE	161	0.000026%	1,298
75314	CITY OF CRAIG	223	0.000036%	1,803

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
121,484	25,413	1,048	1,910	10,382	13,340	16,157	5,852
215,574	45,096	1,860	3,390	18,422	23,672	28,670	10,384
8,397,844	1,756,745	72,469	132,060	717,655	922,184	1,116,851	404,501
1,575,697	329,620	13,597	24,779	134,654	173,030	209,556	75,897
7,288,502	1,524,681	62,896	114,615	622,853	800,364	969,316	351,067
1,830,690	382,962	15,798	28,789	156,445	201,032	243,468	88,179
239,326	50,065	2,065	3,764	20,452	26,281	31,829	11,528
3,831,199	801,448	33,061	60,247	327,403	420,711	509,521	184,538
101,365	21,205	875	1,594	8,662	11,131	13,481	4,882
11,112,820	2,324,690	95,898	174,755	949,668	1,220,321	1,477,922	535,274
11,454	2,396	99	180	979	1,258	1,523	552
907,532	189,847	7,832	14,271	77,555	99,658	120,695	43,713
240,703	50,353	2,077	3,785	20,570	26,432	32,012	11,594
411,409	86,063	3,550	6,470	35,158	45,178	54,714	19,816
169,425	35,442	1,462	2,664	14,479	18,605	22,532	8,161
10,481	2,193	90	165	896	1,151	1,394	505
5,304	1,109	46	83	453	582	705	255
108,181	22,630	934	1,701	9,245	11,880	14,387	5,211
1,515	317	13	24	129	166	201	73
2,020	423	17	32	173	222	269	97
32,196	6,735	278	506	2,751	3,535	4,282	1,551
1,646,170	344,362	14,206	25,887	140,677	180,770	218,928	79,291
2,671,950	558,945	23,058	42,018	228,337	293,413	355,349	128,700
5,980,274	1,251,013	51,607	94,043	511,056	656,706	795,332	288,053
6,291,205	1,316,057	54,290	98,932	537,627	690,849	836,683	303,030
25,656	5,367	221	403	2,193	2,817	3,412	1,236
152,180	31,835	1,313	2,393	13,005	16,711	20,239	7,330
460,307	96,292	3,972	7,239	39,336	50,547	61,217	22,172
5,104,926	1,067,899	44,053	80,277	436,252	560,582	678,917	245,890
160,630	33,602	1,386	2,526	13,727	17,639	21,363	7,737
237,589	49,701	2,050	3,736	20,304	26,090	31,598	11,444
13,034	2,727	112	205	1,114	1,431	1,733	628
490,626	102,634	4,234	7,715	41,927	53,876	65,250	23,632
729,410	152,585	6,294	11,470	62,333	80,097	97,006	35,134
305,312	63,868	2,635	4,801	26,091	33,527	40,604	14,706
200,562	41,956	1,731	3,154	17,139	22,024	26,673	9,661
2,926,621	612,220	25,255	46,023	250,100	321,378	389,219	140,967
82,474	17,253	712	1,297	7,048	9,057	10,968	3,973
35,868	7,503	310	564	3,065	3,939	4,770	1,728
1,757,028	367,553	15,162	27,630	150,150	192,942	233,672	84,631
2,273	475	20	36	194	250	302	109
3,157	660	27	50	270	347	420	152

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
75315	CITY OF OYENS	402	0.000065%	3,245
75316	FLOYD VALLEY HOSPITAL	1,027,130	0.166845%	8,294,597
75317	CITY OF STRUBLE	85	0.000014%	685
75550	HINTON COMMUNITY SCHOOL DISTRICT	376,056	0.061086%	3,036,841
75553	LEMARS COMMUNITY SCHOOL DISTRICT	1,247,528	0.202646%	10,074,426
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	314,260	0.051048%	2,537,811
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	256,299	0.041633%	2,069,746
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	243,292	0.039520%	1,964,709
75601	PLYMOUTH CO SOLID WASTE AGY	17,855	0.002900%	144,188
76201	POCAHONTAS COUNTY	251,407	0.040838%	2,030,240
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	7,258	0.001179%	58,612
76207	POCAHONTAS CO SOIL & WATER CONS DIST	271	0.000044%	2,188
76301	CITY OF FONDA	18,539	0.003011%	149,709
76302	CITY OF POCAHONTAS	57,790	0.009387%	466,683
76303	CITY OF ROLFE	12,163	0.001976%	98,225
76304	CITY OF GILMORE CITY	14,065	0.002285%	113,584
76305	CITY OF LAURENS	32,958	0.005354%	266,150
76306	CITY OF PALMER	2,502	0.000406%	20,205
76307	CITY OF HAVELOCK	1,276	0.000207%	10,306
76309	CITY OF PLOVER	157	0.000026%	1,269
76313	CITY OF VARINA	944	0.000153%	7,623
76315	POCAHONTAS COMMUNITY HOSPITAL	295,197	0.047951%	2,383,864
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	447,539	0.072697%	3,614,104
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	162,596	0.026412%	1,313,046
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	5,652	0.000918%	45,639
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	34,648	0.005628%	279,803
77002	STATE - ELDER AFFAIRS	219,294	0.035622%	1,770,907
77003	STATE - DEPT OF AGRICULTURE	1,700,295	0.276192%	13,730,746
77007	STATE - ATTORNEY GENERAL	1,706,354	0.277176%	13,779,674
77008	STATE - AUDITOR OF STATE	565,851	0.091916%	4,569,535
77009	STATE - BANKING/DEPT OF COMMERCE	552,525	0.089751%	4,461,923
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	354,750	0.057625%	2,864,787
77012	STATE - DEPT OF MANAGEMENT	187,782	0.030503%	1,516,433
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	28,104	0.004565%	226,953
77014	STATE - LEGISLATIVE-CITIZENS AIDE	107,322	0.017433%	866,676
77015	STATE - CIVIL RIGHTS COMMISSION	124,834	0.020278%	1,008,099
77016	STATE - DEPARTMENT OF COMMERCE	526,052	0.085451%	4,248,140
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,521,507	0.734464%	36,513,465
77019	STATE - JUDICIAL BRANCH	7,499,651	1.218227%	60,563,495
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	697,622	0.113320%	5,633,656
77022	STATE - DEPARTMENT FOR THE BLIND	358,606	0.058251%	2,895,926
77027	STATE - WORKFORCE DEVELOPMENT	3,539,682	0.574978%	28,584,729

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
5,682	1,189	49	89	486	624	756	274
14,522,347	3,037,929	125,321	228,371	1,241,036	1,594,728	1,931,364	699,501
1,200	251	10	19	103	132	160	58
5,316,962	1,112,255	45,883	83,612	454,372	583,867	707,116	256,103
17,638,507	3,689,798	152,212	277,374	1,507,334	1,936,920	2,345,790	849,598
4,443,250	929,483	38,343	69,872	379,707	487,922	590,919	214,019
3,623,753	758,053	31,271	56,985	309,675	397,931	481,932	174,546
3,439,851	719,582	29,684	54,093	293,959	377,736	457,475	165,688
252,446	52,809	2,178	3,970	21,573	27,721	33,573	12,160
3,554,585	743,583	30,674	55,898	303,764	390,336	472,733	171,214
102,619	21,467	886	1,614	8,769	11,269	13,648	4,943
3,831	801	33	60	327	420	510	185
262,114	54,832	2,262	4,122	22,399	28,783	34,859	12,625
817,078	170,924	7,051	12,849	69,825	89,725	108,665	39,356
171,975	35,975	1,484	2,704	14,696	18,884	22,871	8,284
198,865	41,600	1,716	3,127	16,994	21,837	26,447	9,579
465,982	97,479	4,021	7,328	39,821	51,170	61,972	22,445
35,375	7,400	305	556	3,023	3,884	4,705	1,704
18,045	3,775	156	284	1,542	1,982	2,400	869
2,222	465	19	35	190	244	295	107
13,347	2,792	115	210	1,141	1,466	1,775	643
4,173,717	873,100	36,017	65,634	356,673	458,324	555,073	201,036
6,327,645	1,323,680	54,605	99,505	540,742	694,852	841,530	304,785
2,298,908	480,908	19,838	36,151	196,458	252,447	305,738	110,732
79,906	16,716	690	1,257	6,829	8,776	10,627	3,849
489,884	102,479	4,227	7,704	41,864	53,795	65,151	23,596
3,100,540	648,602	26,756	48,758	264,963	340,477	412,349	149,344
24,040,065	5,028,940	207,454	378,042	2,054,392	2,639,888	3,197,149	1,157,943
24,125,730	5,046,860	208,193	379,389	2,061,712	2,649,294	3,208,542	1,162,069
8,000,434	1,673,610	69,040	125,811	683,693	878,544	1,063,998	385,359
7,812,025	1,634,197	67,414	122,848	667,592	857,854	1,038,941	376,283
5,015,726	1,049,240	43,283	78,875	428,629	550,787	667,054	241,594
2,655,001	555,400	22,911	41,751	226,888	291,550	353,095	127,884
397,354	83,123	3,429	6,249	33,957	43,635	52,845	19,139
1,517,394	317,424	13,094	23,862	129,672	166,628	201,802	73,089
1,765,000	369,220	15,231	27,756	150,832	193,819	234,732	85,015
7,437,729	1,555,898	64,184	116,962	635,606	816,752	989,162	358,255
63,928,509	13,373,202	551,672	1,005,307	5,463,138	7,020,117	8,502,015	3,079,258
106,035,784	22,181,621	915,039	1,667,465	9,061,499	11,644,003	14,101,970	5,107,446
9,863,519	2,063,349	85,117	155,109	842,907	1,083,133	1,311,774	475,098
5,070,246	1,060,645	43,754	79,732	433,288	556,774	674,305	244,220
50,046,718	10,469,271	431,879	787,009	4,276,842	5,495,730	6,655,840	2,410,611

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)
77033	IOWA STATE FAIR BOARD	388,875	0.063168%	3,140,365
77034	STATE - LEGISLATIVE - HOUSE	588,882	0.095657%	4,755,519
77035	STATE - LEGISLATIVE - SENATE	499,153	0.081081%	4,030,917
77037	STATE - OFFICE OF GOVERNOR	143,475	0.023306%	1,158,637
77038	STATE - DEPT OF PUBLIC HEALTH	2,552,395	0.414605%	20,611,887
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	167,586	0.027222%	1,353,339
77040	STATE - IOWA FINANCE AUTHORITY	630,637	0.102439%	5,092,715
77043	STATE - DEPT OF COMMERCE/INSURANCE	604,931	0.098264%	4,885,128
77045	STATE - LAW ENFORCEMENT ACADEMY	117,417	0.019073%	948,204
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	576,025	0.093568%	4,651,697
77052	STATE - DEPT OF CULTURAL AFFAIRS	314,664	0.051113%	2,541,070
77060	STATE - PAROLE BOARD	61,762	0.010033%	498,762
77062	STATE - PUBLIC DEFENSE	993,542	0.161389%	8,023,358
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	68,930	0.011197%	556,641
77065	STATE - DEPARTMENT OF EDUCATION	1,816,735	0.295107%	14,671,061
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,621,352	0.263369%	13,093,244
77069	DEPT OF ADMINISTRATIVE SERVICES	1,204,072	0.195587%	9,723,496
77070	STATE - SECRETARY OF STATE	140,822	0.022875%	1,137,212
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,335,812	2.166240%	107,693,466
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	155,384	0.025240%	1,254,808
77078	STATE - TREASURER OF STATE	141,974	0.023062%	1,146,510
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,206,214	0.358373%	17,816,303
77084	OFFICE OF PROFESSIONAL REGULATION	64,874	0.010538%	523,890
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	90,540	0.014707%	731,155
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	127,159	0.020655%	1,026,874
77096	STATE - IOWA PUBLIC TELEVISION	585,396	0.095090%	4,727,368
77099	STATE - CONSUMER ADVOCATE	142,436	0.023137%	1,150,246
77101	STATE - DEPARTMENT OF CORRECTION	296,663	0.048189%	2,395,701
77105	STATE - LOTTERY	615,018	0.099902%	4,966,584
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,372,482	0.222943%	11,083,487
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,424,043	0.556194%	27,650,888
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	264,975	0.043042%	2,139,811
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	29,516	0.004795%	238,360
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	582,714	0.094655%	4,705,709
77201	POLK COUNTY	4,974,339	0.808021%	40,170,317
77202	BROADLAWNS MEDICAL CENTER	5,011,798	0.814106%	40,472,820
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	35,180	0.005715%	284,093
77205	POLK COUNTY ASSESSOR	280,514	0.045566%	2,265,292
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	14,453	0.002348%	116,713
77301	CITY OF WEST DES MOINES	1,375,935	0.223504%	11,111,375
77303	CITY OF MITCHELLVILLE	26,909	0.004371%	217,307
77304	CITY OF DES MOINES	5,880,408	0.955201%	47,487,282

See notes to Schedules.

<b>DEFERRED OUTFLOWS OF RESOURCES</b>						<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	
<b>(Excluding Employer Specific Amounts) *</b>						<b>(Excluding Employer Specific Amounts) *</b>	
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</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 Outflows of Resources</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
5,498,214	1,150,171	47,447	86,462	469,861	603,770	731,221	264,834
8,326,058	1,741,728	71,850	130,931	711,520	914,301	1,107,304	401,043
7,057,411	1,476,339	60,902	110,981	603,105	774,988	938,583	339,936
2,028,565	424,355	17,506	31,900	173,355	222,761	269,784	97,710
36,087,706	7,549,186	311,419	567,497	3,083,947	3,962,863	4,799,396	1,738,244
2,369,454	495,666	20,447	37,261	202,486	260,194	315,120	114,130
8,916,428	1,865,227	76,944	140,215	761,971	979,130	1,185,818	429,479
8,552,980	1,789,198	73,808	134,500	730,912	939,220	1,137,483	411,973
1,660,135	347,284	14,326	26,106	141,870	182,302	220,786	79,964
8,144,284	1,703,702	70,281	128,073	695,986	894,340	1,083,129	392,287
4,448,956	930,677	38,392	69,962	380,194	488,548	591,678	214,294
873,243	182,674	7,536	13,732	74,625	95,893	116,135	42,062
14,047,457	2,938,587	121,223	220,903	1,200,453	1,542,579	1,868,207	676,627
974,578	203,872	8,410	15,326	83,285	107,021	129,612	46,943
25,686,389	5,373,334	221,661	403,931	2,195,081	2,820,673	3,416,098	1,237,242
22,923,916	4,795,453	197,822	360,490	1,959,009	2,517,321	3,048,710	1,104,181
17,024,092	3,561,269	146,910	267,712	1,454,828	1,869,450	2,264,077	820,003
1,991,054	416,509	17,182	31,310	170,150	218,642	264,795	95,904
188,551,885	39,443,160	1,627,113	2,965,073	16,113,077	20,705,263	25,075,996	9,082,016
2,196,943	459,578	18,959	34,548	187,744	241,251	292,177	105,821
2,007,332	419,914	17,322	31,566	171,541	220,429	266,960	96,688
31,193,142	6,525,292	269,182	490,528	2,665,672	3,425,382	4,148,455	1,502,487
917,236	191,877	7,915	14,424	78,384	100,723	121,986	44,181
1,280,120	267,788	11,047	20,131	109,395	140,573	170,246	61,660
1,797,872	376,097	15,515	28,272	153,641	197,428	239,104	86,598
8,276,772	1,731,417	71,425	130,156	707,308	908,889	1,100,749	398,669
2,013,875	421,282	17,379	31,669	172,100	221,148	267,830	97,003
4,194,441	877,435	36,196	65,960	358,444	460,600	557,829	202,035
8,695,595	1,819,031	75,039	136,743	743,099	954,881	1,156,449	418,843
19,405,191	4,059,371	167,457	305,156	1,658,309	2,130,922	2,580,746	934,694
48,411,730	10,127,247	417,770	761,298	4,137,121	5,316,189	6,438,399	2,331,858
3,746,424	783,714	32,330	58,914	320,158	411,402	498,246	180,455
417,326	87,300	3,601	6,563	35,663	45,827	55,501	20,101
8,238,849	1,723,485	71,097	129,560	704,067	904,724	1,095,705	396,842
70,330,999	14,712,538	606,922	1,105,990	6,010,275	7,723,187	9,353,498	3,387,648
70,860,627	14,823,331	611,493	1,114,318	6,055,536	7,781,347	9,423,935	3,413,159
497,396	104,050	4,292	7,822	42,506	54,620	66,150	23,958
3,966,118	829,672	34,226	62,369	338,933	435,528	527,464	191,037
204,344	42,747	1,763	3,213	17,463	22,439	27,176	9,843
19,454,018	4,069,585	167,879	305,924	1,662,482	2,136,285	2,587,239	937,046
380,466	79,590	3,283	5,983	32,513	41,779	50,599	18,326
83,141,687	17,392,406	717,474	1,307,444	7,105,038	9,129,956	11,057,224	4,004,701

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
77305	CITY OF URBANDALE	663,121	0.107716%	5,355,039
77307	CITY OF ALTOONA	291,513	0.047353%	2,354,114
77308	CITY OF GRIMES	124,566	0.020234%	1,005,933
77309	CITY OF ANKENY	805,749	0.130884%	6,506,832
77310	CITY OF BONDURANT	61,115	0.009927%	493,537
77314	CITY OF WINDSOR HEIGHTS	60,232	0.009784%	486,404
77317	CITY OF ELKHART	4,807	0.000781%	38,817
77318	CITY OF RUNNELLS	4,503	0.000731%	36,361
77320	CITY OF CLIVE	414,185	0.067279%	3,344,757
77321	CITY OF PLEASANT HILL	141,999	0.023066%	1,146,712
77322	CITY OF POLK CITY	72,914	0.011844%	588,819
77330	CITY OF JOHNSTON	318,334	0.051709%	2,570,707
77331	CITY OF ALLEMAN	5,389	0.000875%	43,522
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	6,939	0.001127%	56,034
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	3,927,415	0.637961%	31,715,876
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	756,127	0.122824%	6,106,110
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	5,228,037	0.849231%	42,219,060
77560	ANKENY COMMUNITY SCHOOL DISTRICT	5,650,915	0.917922%	45,634,013
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	835,626	0.135737%	6,748,104
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	19,021,121	3.089750%	153,605,231
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	905,547	0.147095%	7,312,754
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,502,662	0.406527%	20,210,270
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	3,955,346	0.642498%	31,941,433
77570	DES MOINES AREA COMMUNITY COLLEGE	2,675,200	0.434554%	21,603,601
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,093,130	0.177566%	8,827,578
77606	AEA 11 - HEARTLAND	3,668,936	0.595974%	29,628,525
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	55,358	0.008992%	447,041
77609	HIRTA	120,402	0.019558%	972,305
77610	MUNICIPAL FIRE & POLICE RETIREMENT	78,346	0.012726%	632,688
77611	DES MOINES AREA MPO	45,562	0.007401%	367,936
77701	DES MOINES WATER WORKS	1,323,398	0.214970%	10,687,114
77704	WEST DES MOINES WATER WORKS	230,512	0.037444%	1,861,503
77706	METRO WASTE AUTHORITY	435,665	0.070768%	3,518,216
78001	IOWA SCHOOL FOR THE DEAF	230,862	0.037501%	1,864,328
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	330,716	0.053721%	2,670,703
78201	POTTAWATTAMIE COUNTY	1,305,757	0.212104%	10,544,653
78203	E POTTAWATTAMIE CO AGR EXT DIST	7,623	0.001238%	61,562
78204	WEST POTTAWATTAMIE CO EXT SERVICE	6,734	0.001094%	54,379
78205	POTTAWATTAMIE COUNTY ASSESSOR	76,069	0.012356%	614,294
78301	CITY OF COUNCIL BLUFFS	1,408,840	0.228849%	11,377,098
78302	CITY OF MCCLELLAND	313	0.000051%	2,529
78303	CITY OF MINDEN	10,446	0.001697%	84,357

See notes to Schedules.



<b>DEFERRED OUTFLOWS OF RESOURCES</b>						<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	
<b>(Excluding Employer Specific Amounts) *</b>						<b>(Excluding Employer Specific Amounts) *</b>	
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</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 Outflows of Resources</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
9,375,710	1,961,304	80,908	147,438	801,220	1,029,566	1,246,899	451,602
4,121,630	862,204	35,568	64,815	352,222	452,605	548,146	198,527
1,761,208	368,427	15,198	27,696	150,508	193,402	234,228	84,832
11,392,293	2,383,153	98,310	179,149	973,551	1,251,010	1,515,090	548,735
864,094	180,760	7,457	13,588	73,843	94,888	114,918	41,621
851,606	178,148	7,349	13,392	72,776	93,517	113,257	41,020
67,961	14,217	586	1,069	5,808	7,463	9,038	3,274
63,661	13,317	549	1,001	5,440	6,990	8,466	3,066
5,856,068	1,225,031	50,535	92,090	500,442	643,067	778,813	282,070
2,007,687	419,988	17,325	31,572	171,571	220,468	267,007	96,705
1,030,917	215,657	8,896	16,212	88,099	113,207	137,104	49,656
4,500,846	941,532	38,840	70,778	384,629	494,247	598,579	216,793
76,198	15,940	658	1,198	6,512	8,368	10,134	3,670
98,105	20,523	847	1,543	8,384	10,774	13,047	4,725
55,528,793	11,616,066	479,186	873,218	4,745,324	6,097,728	7,384,915	2,674,667
10,690,699	2,236,387	92,256	168,117	913,595	1,173,968	1,421,783	514,941
73,917,978	15,462,898	637,878	1,162,397	6,316,808	8,117,083	9,830,539	3,560,421
79,896,947	16,713,639	689,474	1,256,419	6,827,753	8,773,646	10,625,698	3,848,411
11,814,717	2,471,520	101,955	185,792	1,009,650	1,297,397	1,571,269	569,082
268,935,125	56,258,526	2,320,781	4,229,139	22,982,385	29,532,305	35,766,367	12,953,852
12,803,317	2,678,325	110,486	201,338	1,094,133	1,405,957	1,702,746	616,700
35,384,546	7,402,092	305,351	556,440	3,023,857	3,885,648	4,705,881	1,704,375
55,923,703	11,698,677	482,594	879,428	4,779,071	6,141,093	7,437,435	2,693,689
37,824,019	7,912,405	326,403	594,801	3,232,327	4,153,531	5,030,312	1,821,877
15,455,501	3,233,136	133,373	243,045	1,320,781	1,697,199	2,055,466	744,448
51,874,217	10,851,565	447,649	815,748	4,433,014	5,696,411	6,898,884	2,498,636
782,688	163,730	6,754	12,308	66,886	85,948	104,092	37,700
1,702,332	356,111	14,690	26,770	145,476	186,936	226,397	81,997
1,107,722	231,724	9,559	17,419	94,663	121,641	147,319	53,356
644,190	134,758	5,559	10,130	55,051	70,740	85,673	31,029
18,711,215	3,914,198	161,469	294,243	1,599,004	2,054,716	2,488,452	901,267
3,259,157	681,783	28,125	51,252	278,518	357,895	433,444	156,984
6,159,763	1,288,561	53,156	96,865	526,395	676,416	819,203	296,699
3,264,104	682,818	28,168	51,330	278,940	358,438	434,101	157,223
4,675,921	978,156	40,351	73,531	399,590	513,472	621,863	225,226
18,461,791	3,862,021	159,316	290,321	1,577,689	2,027,326	2,455,280	889,253
107,784	22,547	930	1,695	9,211	11,836	14,334	5,192
95,208	19,917	822	1,497	8,136	10,455	12,662	4,586
1,075,518	224,988	9,281	16,913	91,911	118,105	143,036	51,805
19,919,252	4,166,907	171,893	313,240	1,702,239	2,187,372	2,649,112	959,455
4,428	926	38	70	378	486	589	213
147,694	30,896	1,275	2,323	12,621	16,219	19,642	7,114

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
78304	CITY OF WALNUT	14,739	0.002394%	119,023
78305	CITY OF CARSON	13,026	0.002116%	105,193
78307	CITY OF OAKLAND	22,811	0.003705%	184,214
78309	CITY OF NEOLA	8,646	0.001404%	69,823
78310	CITY OF UNDERWOOD	11,010	0.001788%	88,912
78311	CITY OF AVOCA	31,947	0.005189%	257,991
78313	CITY OF CARTER LAKE	67,673	0.010993%	546,490
78314	CITY OF MACEDONIA	5,522	0.000897%	44,595
78317	CITY OF HANCOCK	4,424	0.000719%	35,724
78318	CITY OF TREYNOR	12,883	0.002093%	104,037
78320	OAKLAND PUBLIC LIBRARY	1,909	0.000310%	15,415
78322	CITY OF CRESCENT	7,583	0.001232%	61,236
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	5,454,453	0.886009%	44,047,484
78550	WALNUT COMMUNITY SCHOOL DISTRICT	70,424	0.011439%	568,708
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	396,996	0.064487%	3,205,945
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	356,019	0.057831%	2,875,033
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	424,473	0.068950%	3,427,837
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,705,665	0.277064%	13,774,109
78560	IOWA WESTERN COMMUNITY COLLEGE	989,955	0.160806%	7,994,386
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	362,286	0.058849%	2,925,640
78701	COUNCIL BLUFFS WATER WORKS	231,742	0.037644%	1,871,433
79201	POWESHIEK COUNTY	219,464	0.035649%	1,772,286
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	10,758	0.001748%	86,877
79204	POWESHIEK CO ASSESSOR	22,558	0.003664%	182,164
79206	POWESHIEK WATER ASSOCIATION	90,103	0.014636%	727,624
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	2,933	0.000476%	23,685
79301	CITY OF GRINNELL	198,128	0.032183%	1,599,982
79302	CITY OF DEEP RIVER	3,827	0.000622%	30,904
79303	CITY OF BROOKLYN	22,773	0.003699%	183,904
79304	CITY OF MONTEZUMA	36,422	0.005916%	294,124
79308	CITY OF MALCOM	6,154	0.001000%	49,700
79311	CITY OF SEARSBORO	500	0.000081%	4,038
79312	CITY OF GUERNSEY	265	0.000043%	2,142
79313	CITY OF HARTWICK	420	0.000068%	3,390
79314	GRINNELL LOW RENT HOUSING AUTHORITY	4,904	0.000797%	39,605
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	312,011	0.050682%	2,519,651
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	959,090	0.155792%	7,745,140
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	299,831	0.048704%	2,421,291
79544	BGM SCHOOL HOT LUNCH PROGRAM	10,038	0.001631%	81,064
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	19,081	0.003099%	154,087
79702	CITY MUNICIPAL ELECTRIC PLANT	18,403	0.002989%	148,611
80201	RINGGOLD COUNTY	172,826	0.028074%	1,395,662

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
208,387	43,593	1,798	3,277	17,808	22,883	27,714	10,037
184,174	38,527	1,589	2,896	15,739	20,224	24,494	8,871
322,526	67,469	2,783	5,072	27,562	35,417	42,893	15,535
122,247	25,573	1,055	1,922	10,447	13,424	16,258	5,888
155,670	32,565	1,343	2,448	13,303	17,094	20,703	7,498
451,695	94,490	3,898	7,103	38,601	49,602	60,072	21,757
956,806	200,154	8,257	15,046	81,766	105,069	127,248	46,087
78,078	16,333	674	1,228	6,672	8,574	10,384	3,761
62,546	13,084	540	984	5,345	6,869	8,318	3,013
182,150	38,104	1,572	2,864	15,566	20,002	24,225	8,774
26,988	5,646	233	424	2,306	2,963	3,589	1,300
107,214	22,428	925	1,686	9,162	11,773	14,259	5,164
77,119,220	16,132,566	665,503	1,212,738	6,590,376	8,468,617	10,256,281	3,714,616
995,705	208,291	8,592	15,658	85,090	109,340	132,421	47,960
5,613,033	1,174,190	48,438	88,268	479,673	616,379	746,492	270,364
5,033,666	1,052,992	43,438	79,157	430,162	552,757	669,440	242,458
6,001,525	1,255,459	51,790	94,377	512,872	659,039	798,158	289,077
24,115,986	5,044,822	208,109	379,236	2,060,880	2,648,225	3,207,246	1,161,600
13,996,732	2,927,976	120,785	220,106	1,196,119	1,537,010	1,861,461	674,184
5,122,269	1,071,527	44,203	80,550	437,734	562,487	681,224	246,725
3,276,543	685,420	28,275	51,525	280,003	359,803	435,756	157,822
3,102,953	649,107	26,777	48,795	265,169	340,741	412,670	149,461
152,106	31,819	1,313	2,392	12,999	16,704	20,229	7,327
318,936	66,718	2,752	5,015	27,255	35,022	42,416	15,362
1,273,938	266,495	10,993	20,033	108,867	139,893	169,424	61,362
41,468	8,675	358	652	3,544	4,554	5,515	1,997
2,801,281	586,000	24,174	44,052	239,389	307,615	372,549	134,930
54,107	11,319	467	851	4,624	5,942	7,196	2,606
321,983	67,356	2,779	5,063	27,516	35,358	42,821	15,509
514,958	107,724	4,444	8,098	44,007	56,549	68,486	24,804
87,016	18,203	751	1,368	7,436	9,555	11,573	4,191
7,071	1,479	61	111	604	776	940	341
3,751	785	32	59	321	412	499	181
5,934	1,241	51	93	507	651	789	286
69,340	14,505	598	1,090	5,926	7,614	9,222	3,340
4,411,456	922,832	38,069	69,372	376,990	484,431	586,691	212,488
13,560,346	2,836,688	117,019	213,243	1,158,826	1,489,088	1,803,425	653,164
4,239,245	886,808	36,583	66,664	362,273	465,520	563,788	204,193
141,928	29,690	1,225	2,232	12,129	15,586	18,875	6,836
269,779	56,435	2,328	4,242	23,054	29,624	35,879	12,994
260,191	54,429	2,245	4,092	22,235	28,572	34,603	12,533
2,443,553	511,167	21,087	38,426	208,819	268,332	324,974	117,699

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
80203	RINGGOLD COUNTY HOSPITAL	512,532	0.083255%	4,138,960
80204	RINGGOLD COUNTY EXTENSION	4,524	0.000735%	36,535
80207	SUN VALLEY SANITARY DISTRICT	6,681	0.001085%	53,952
80301	CITY OF DIAGONAL	4,830	0.000785%	39,008
80303	CITY OF MOUNT AYR	30,340	0.004928%	245,015
80307	CITY OF KELLERTON	2,881	0.000468%	23,269
80308	CITY OF TINGLEY	778	0.000126%	6,284
80309	CITY OF BENTON	36	0.000006%	288
80310	CITY OF REDDING	107	0.000017%	865
80313	CITY OF DELPHOS	54	0.000009%	433
80314	CITY OF MALOY	21	0.000003%	173
80315	LOW RENT HOUSING AGENCY OF MT AYR	4,302	0.000699%	34,744
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	377,658	0.061346%	3,049,782
80553	DIAGONAL COMM SCH DIST	89,525	0.014542%	722,957
81201	SAC COUNTY	235,628	0.038275%	1,902,820
81203	SAC CO AGRI EXT DIST	9,209	0.001496%	74,369
81204	SAC COUNTY ASSESSOR	15,469	0.002513%	124,920
81207	SAC CO SOIL & WATER CONS DIST	5,502	0.000894%	44,432
81301	CITY OF ODEBOLT	14,273	0.002318%	115,259
81303	CITY OF SCHALLER	10,112	0.001643%	81,658
81304	CITY OF AUBURN	8,001	0.001300%	64,609
81305	CITY OF LAKE VIEW	41,877	0.006802%	338,174
81306	CITY OF SAC CITY	79,462	0.012908%	641,697
81307	CITY OF EARLY	7,997	0.001299%	64,584
81309	CITY OF LYTTON	7,213	0.001172%	58,252
81311	CITY OF WALL LAKE	25,002	0.004061%	201,907
81316	CITY OF NEMAHA	214	0.000035%	1,731
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	206,895	0.033608%	1,670,782
81548	SCHALLER- CRESTLAND COMM SCH DIST	230,609	0.037460%	1,862,286
81601	SAC COUNTY SOLID WASTE AGENCY	7,140	0.001160%	57,661
82201	SCOTT COUNTY	1,832,495	0.297666%	14,798,326
82205	SCOTT CO AGR EXT DIST	32,148	0.005222%	259,613
82211	WASTE COMMISSION OF SCOTT COUNTY	143,725	0.023346%	1,160,651
82301	CITY OF DAVENPORT	2,678,553	0.435098%	21,630,674
82303	CITY OF ELDRIDGE	123,428	0.020049%	996,746
82304	CITY OF WALCOTT	34,240	0.005562%	276,509
82305	CITY OF BUFFALO	26,332	0.004277%	212,648
82308	CITY OF BETTENDORF	941,311	0.152905%	7,601,568
82309	CITY OF PRINCETON	11,222	0.001823%	90,627
82311	CITY OF LE CLAIRE	59,139	0.009606%	477,579
82312	CITY OF LONG GROVE	18,242	0.002963%	147,314
82316	CITY OF BLUE GRASS	24,761	0.004022%	199,955

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
7,246,575	1,515,911	62,534	113,956	619,271	795,761	963,740	349,047
63,967	13,381	552	1,006	5,466	7,024	8,507	3,081
94,460	19,760	815	1,485	8,072	10,372	12,562	4,550
68,295	14,287	589	1,074	5,836	7,499	9,083	3,290
428,977	89,738	3,702	6,746	36,659	47,107	57,051	20,663
40,740	8,522	352	641	3,482	4,475	5,418	1,962
11,003	2,302	95	173	940	1,208	1,463	530
505	106	4	8	43	55	67	24
1,515	317	13	24	129	166	201	73
758	158	7	12	65	84	101	36
303	63	3	5	26	34	40	15
60,831	12,725	525	957	5,198	6,680	8,090	2,930
5,339,619	1,116,995	46,078	83,968	456,308	586,354	710,130	257,195
1,265,769	264,786	10,923	19,905	108,169	138,997	168,338	60,969
3,331,495	696,915	28,749	52,389	284,700	365,838	443,064	160,469
130,206	27,238	1,124	2,048	11,127	14,299	17,316	6,272
218,713	45,753	1,887	3,439	18,691	24,017	29,087	10,535
77,792	16,273	671	1,223	6,648	8,542	10,346	3,747
201,797	42,214	1,741	3,173	17,245	22,159	26,837	9,720
142,968	29,908	1,234	2,248	12,218	15,700	19,014	6,886
113,119	23,663	976	1,779	9,667	12,422	15,044	5,449
592,082	123,858	5,109	9,311	50,598	65,018	78,742	28,519
1,123,496	235,024	9,695	17,668	96,011	123,374	149,417	54,116
113,075	23,654	976	1,778	9,663	12,417	15,038	5,446
101,989	21,335	880	1,604	8,716	11,200	13,564	4,913
353,503	73,949	3,051	5,559	30,209	38,819	47,013	17,027
3,030	634	26	48	259	333	403	146
2,925,238	611,930	25,243	46,001	249,982	321,226	389,035	140,901
3,260,528	682,070	28,137	51,273	278,635	358,045	433,626	157,051
100,954	21,119	871	1,588	8,627	11,086	13,426	4,863
25,909,207	5,419,946	223,584	407,435	2,214,123	2,845,142	3,445,731	1,247,974
454,536	95,084	3,922	7,148	38,843	49,913	60,450	21,894
2,032,092	425,093	17,536	31,956	173,656	223,148	270,253	97,880
37,871,419	7,922,320	326,812	595,547	3,236,378	4,158,737	5,036,616	1,824,161
1,745,123	365,062	15,060	27,443	149,133	191,636	232,088	84,058
484,117	101,273	4,178	7,613	41,371	53,162	64,384	23,319
372,308	77,883	3,213	5,855	31,816	40,884	49,514	17,933
13,308,979	2,784,105	114,850	209,290	1,137,345	1,461,485	1,769,995	641,056
158,671	33,192	1,369	2,495	13,560	17,424	21,102	7,643
836,155	174,915	7,216	13,149	71,455	91,820	111,202	40,275
257,920	53,954	2,226	4,056	22,041	28,323	34,301	12,423
350,086	73,234	3,021	5,505	29,917	38,443	46,559	16,863

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
82317	CITY OF DIXON	1,599	0.000260%	12,910
82319	CITY OF RIVERDALE	6,437	0.001046%	51,985
82320	CITY OF DONAHUE	1,602	0.000260%	12,939
82321	CITY OF MAYSVILLE	932	0.000151%	7,525
82322	CITY OF NEW LIBERTY	1,091	0.000177%	8,810
82324	CITY OF MCCAUSLAND	2,504	0.000407%	20,225
82326	CITY OF PANORAMA PARK	872	0.000142%	7,038
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	9,559,859	1.552883%	77,200,724
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,466,267	0.400615%	19,916,360
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	1,699,756	0.276105%	13,726,395
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	2,239,513	0.363782%	18,085,204
82553	EASTERN IOWA COMMUNITY COLLEGE	1,388,874	0.225606%	11,215,865
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	536,961	0.087223%	4,336,234
82604	AEA 9 - MISSISSIPPI BEND	2,095,170	0.340335%	16,919,567
82605	PARK VIEW WATER & SANITARY DISTRICT	11,054	0.001796%	89,270
82606	QUAD CITY GARAGE POLICY GROUP	94,145	0.015293%	760,265
83201	SHELBY COUNTY	292,420	0.047500%	2,361,441
83203	SHELBY COUNTY AG	9,574	0.001555%	77,312
83204	MYRTUE MEDICAL CENTER	1,247,381	0.202622%	10,073,239
83208	SHELBY CO SOIL & WATER CONS DIST	277	0.000045%	2,238
83301	CITY OF HARLAN	105,884	0.017200%	855,070
83304	CITY OF SHELBY	15,896	0.002582%	128,368
83305	CITY OF ELK HORN	8,165	0.001326%	65,936
83306	CITY OF DEFIANCE	2,336	0.000379%	18,865
83307	CITY OF PANAMA	3,102	0.000504%	25,050
83308	CITY OF EARLING	7,422	0.001206%	59,939
83309	CITY OF IRWIN	4,969	0.000807%	40,126
83310	CITY OF PORTSMOUTH	1,676	0.000272%	13,535
83313	CITY OF KIRKMAN	214	0.000035%	1,731
83314	CITY OF WESTPHALIA	71	0.000012%	577
83315	CITY OF TENNANT	322	0.000052%	2,597
83531	HARLAN COMM SCH DIST	938,244	0.152406%	7,576,799
83534	AHST COMM SCH DIST	332,072	0.053941%	2,681,654
83701	HARLAN MUNICIPAL UTILITIES	153,007	0.024854%	1,235,612
84201	SIOUX COUNTY	376,106	0.061094%	3,037,247
84203	SIOUX COUNTY AGRI	10,795	0.001753%	87,172
84206	ROCK VALLEY RURAL WATER DIST	27,319	0.004438%	220,615
84301	CITY OF HAWARDEN	81,780	0.013284%	660,416
84302	CITY OF BOYDEN	12,049	0.001957%	97,303
84303	CITY OF ROCK VALLEY	66,930	0.010872%	540,496
84304	CITY OF SIOUX CENTER	225,959	0.036704%	1,824,737
84305	CITY OF MAURICE	4,204	0.000683%	33,947

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
22,603	4,728	195	355	1,932	2,482	3,006	1,089
91,017	19,040	785	1,431	7,778	9,994	12,105	4,384
22,654	4,739	195	356	1,936	2,487	3,013	1,091
13,175	2,756	114	207	1,126	1,447	1,752	635
15,424	3,227	133	243	1,318	1,694	2,051	743
35,410	7,407	306	557	3,026	3,889	4,709	1,706
12,323	2,578	106	194	1,053	1,353	1,639	594
135,164,579	28,275,072	1,166,407	2,125,530	11,550,758	14,842,695	17,975,882	6,510,498
34,869,963	7,294,446	300,911	548,347	2,979,882	3,829,140	4,637,445	1,679,589
24,032,449	5,027,347	207,388	377,922	2,053,741	2,639,051	3,196,136	1,157,576
31,663,939	6,623,778	273,244	497,931	2,705,905	3,477,080	4,211,068	1,525,164
19,636,962	4,107,855	169,457	308,801	1,678,116	2,156,374	2,611,569	945,858
7,591,966	1,588,163	65,515	119,387	648,787	833,689	1,009,675	365,684
29,623,117	6,196,859	255,633	465,838	2,531,502	3,252,973	3,939,654	1,426,863
156,296	32,695	1,349	2,458	13,357	17,164	20,786	7,528
1,331,088	278,450	11,487	20,932	113,751	146,170	177,025	64,115
4,134,458	864,887	35,678	65,016	353,318	454,012	549,852	199,145
135,359	28,316	1,168	2,129	11,567	14,864	18,002	6,520
17,636,430	3,689,364	152,194	277,342	1,507,156	1,936,692	2,345,514	849,498
3,919	820	34	62	335	431	521	189
1,497,073	313,173	12,919	23,542	127,935	164,396	199,100	72,110
224,750	47,015	1,939	3,534	19,206	24,679	29,890	10,826
115,442	24,149	996	1,815	9,865	12,676	15,353	5,561
33,030	6,910	285	519	2,823	3,627	4,393	1,591
43,859	9,175	378	690	3,748	4,816	5,833	2,113
104,942	21,953	906	1,650	8,968	11,524	13,957	5,055
70,254	14,696	606	1,105	6,004	7,715	9,343	3,384
23,697	4,957	204	373	2,025	2,602	3,151	1,141
3,030	634	26	48	259	333	403	146
1,010	211	9	16	86	111	134	49
4,547	951	39	72	389	500	605	219
13,265,611	2,775,033	114,476	208,608	1,133,639	1,456,723	1,764,227	638,967
4,695,094	982,166	40,516	73,833	401,229	515,578	624,412	226,150
2,163,334	452,548	18,669	34,020	184,872	237,561	287,707	104,202
5,317,673	1,112,404	45,889	83,623	454,432	583,944	707,211	256,137
152,623	31,927	1,317	2,400	13,043	16,760	20,298	7,351
386,257	80,801	3,333	6,074	33,008	42,415	51,369	18,605
1,156,270	241,880	9,978	18,183	98,811	126,972	153,775	55,694
170,360	35,638	1,470	2,679	14,558	18,707	22,657	8,206
946,311	197,959	8,166	14,881	80,869	103,916	125,852	45,581
3,194,787	668,317	27,569	50,240	273,017	350,826	424,883	153,884
59,435	12,433	513	935	5,079	6,527	7,904	2,863

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
84307	CITY OF ORANGE CITY	159,399	0.025892%	1,287,228
84308	CITY OF IRETON	8,118	0.001319%	65,557
84309	HAWARDEN REGIONAL HEALTHCARE	270,410	0.043925%	2,183,699
84311	CITY OF GRANVILLE	5,938	0.000965%	47,953
84312	CITY OF ALTON	34,270	0.005567%	276,749
84314	CITY OF HOSPERS	10,820	0.001758%	87,379
84317	CITY OF HULL	38,359	0.006231%	309,769
84318	CITY OF CHATSWORTH	89	0.000015%	721
84319	CITY OF MATLOCK	282	0.000046%	2,276
84320	ORANGE CITY AREA HEALTH SYSTEM	1,532,372	0.248915%	12,374,684
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	137	0.000022%	1,109
84544	SIOUX CENTER COMM SCH DIST	676,042	0.109815%	5,459,382
84545	BOYDEN HULL COMM SCH DIST	363,297	0.059013%	2,933,809
84546	ROCK VALLEY COMM SCH DIST	409,088	0.066451%	3,303,595
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	444,409	0.072189%	3,588,830
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	797,693	0.129576%	6,441,777
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	36,066	0.005859%	291,253
85001	IOWA STATE UNIV OF SCIENCE & TECH	3,048,793	0.495239%	24,620,553
85002	DEPT OF TRANSPORTATION	13,903,140	2.258396%	112,274,931
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	765,676	0.124375%	6,183,223
85201	STORY COUNTY	1,169,855	0.190029%	9,447,172
85203	STORY CO AGR EXT DIST	20,810	0.003380%	168,052
85204	STORY CO MEDICAL CENTER	876,207	0.142329%	7,075,817
85301	CITY OF HUXLEY	69,803	0.011339%	563,698
85302	CITY OF MAXWELL	11,799	0.001917%	95,280
85303	CITY OF AMES	1,998,777	0.324677%	16,141,144
85305	CITY OF STORY CITY	68,958	0.011201%	556,873
85308	CITY OF KELLEY	2,034	0.000330%	16,425
85310	CITY OF COLLINS	9,881	0.001605%	79,791
85311	CITY OF GILBERT	12,691	0.002062%	102,490
85312	CITY OF SLATER	27,513	0.004469%	222,181
85313	CITY OF CAMBRIDGE	10,167	0.001651%	82,102
85315	CITY OF COLO	15,351	0.002494%	123,967
85318	CITY OF NEVADA	131,942	0.021432%	1,065,498
85322	CITY OF ROLAND	17,301	0.002810%	139,715
85323	CITY OF ZEARING	8,169	0.001327%	65,968
85325	CITY OF MCCALLSBURG	1,681	0.000273%	13,573
85327	MARY GREELEY MEDICAL CENTER	5,129,240	0.833183%	41,421,220
85544	AMES COMMUNITY SCHOOL DISTRICT	2,681,398	0.435560%	21,653,655
85545	GILBERT COMMUNITY SCHOOL DISTRICT	800,690	0.130062%	6,465,981
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	584,704	0.094978%	4,721,784
85548	BALLARD COMMUNITY SCHOOL DISTRICT	821,887	0.133506%	6,637,157

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
2,253,704	471,452	19,448	35,441	192,595	247,484	299,726	108,555
114,779	24,011	990	1,805	9,809	12,604	15,265	5,529
3,823,263	799,788	32,993	60,123	326,725	419,841	508,465	184,156
83,957	17,563	725	1,320	7,175	9,220	11,166	4,044
484,537	101,360	4,181	7,620	41,407	53,208	64,440	23,339
152,985	32,003	1,320	2,406	13,074	16,800	20,346	7,369
542,350	113,454	4,680	8,529	46,348	59,557	72,128	26,123
1,263	264	11	20	108	139	168	61
3,984	833	34	63	340	437	530	192
21,665,845	4,532,277	186,966	340,706	1,851,498	2,379,170	2,881,396	1,043,583
1,941	406	17	31	166	214	258	94
9,558,396	1,999,520	82,484	150,311	816,832	1,049,627	1,271,195	460,401
5,136,571	1,074,519	44,326	80,775	438,956	564,057	683,126	247,414
5,784,001	1,209,955	49,913	90,956	494,283	635,152	769,229	278,599
6,283,396	1,314,423	54,223	98,810	536,960	689,993	835,645	302,654
11,278,392	2,359,326	97,327	177,358	963,817	1,238,502	1,499,942	543,249
509,932	106,673	4,400	8,019	43,577	55,996	67,817	24,562
43,106,159	9,017,375	371,985	677,866	3,683,723	4,733,574	5,732,797	2,076,303
196,573,205	41,121,139	1,696,333	3,091,212	16,798,555	21,586,100	26,142,771	9,468,381
10,825,711	2,264,630	93,421	170,240	925,133	1,188,794	1,439,739	521,444
16,540,299	3,460,064	142,735	260,104	1,413,484	1,816,323	2,199,736	796,700
294,229	61,550	2,539	4,627	25,144	32,310	39,130	14,172
12,388,482	2,591,546	106,907	194,815	1,058,682	1,360,404	1,647,576	596,719
986,934	206,457	8,517	15,520	84,340	108,377	131,255	47,538
166,817	34,897	1,440	2,623	14,256	18,319	22,185	8,035
28,260,240	5,911,758	243,872	444,406	2,415,035	3,103,313	3,758,401	1,361,217
974,984	203,957	8,414	15,332	83,319	107,065	129,666	46,962
28,757	6,016	248	452	2,457	3,157	3,824	1,385
139,699	29,224	1,206	2,197	11,938	15,341	18,579	6,729
179,442	37,537	1,548	2,822	15,335	19,705	23,864	8,643
388,998	81,374	3,357	6,117	33,243	42,717	51,734	18,737
143,746	30,070	1,240	2,260	12,284	15,784	19,117	6,924
217,043	45,403	1,873	3,413	18,548	23,834	28,865	10,454
1,865,496	390,243	16,098	29,336	159,420	204,854	248,097	89,856
244,616	51,171	2,111	3,847	20,904	26,862	32,532	11,782
115,498	24,161	997	1,816	9,870	12,683	15,360	5,563
23,763	4,971	205	374	2,031	2,610	3,160	1,145
72,521,104	15,170,686	625,824	1,140,430	6,197,435	7,963,689	9,644,766	3,493,139
37,911,654	7,930,737	327,159	596,180	3,239,816	4,163,155	5,041,967	1,826,099
11,320,770	2,368,191	97,693	178,025	967,439	1,243,157	1,505,578	545,290
8,266,993	1,729,372	71,340	130,003	706,472	907,815	1,099,448	398,198
11,620,468	2,430,885	100,279	182,738	993,050	1,276,067	1,545,436	559,726

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	284,882	0.046276%	2,300,563
85550	NEVADA COMMUNITY SCHOOL DISTRICT	941,572	0.152947%	7,603,672
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	294,423	0.047825%	2,377,617
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	43,481	0.007063%	351,132
86201	TAMA COUNTY	414,712	0.067365%	3,349,012
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	9,107	0.001479%	73,542
86206	TAMA COUNTY SOIL & WATER CONSERVATION DISTRICT	2,807	0.000456%	22,671
86301	CITY OF TAMA	39,069	0.006346%	315,506
86302	CITY OF GLADBROOK	11,942	0.001940%	96,438
86303	CITY OF TRAER	14,188	0.002305%	114,577
86304	CITY OF ELBERON	2,280	0.000370%	18,410
86305	CITY OF GARWIN	3,687	0.000599%	29,778
86306	CITY OF DYSART	19,643	0.003191%	158,631
86307	CITY OF CHELSEA	4,572	0.000743%	36,919
86308	CITY OF TOLEDO	31,624	0.005137%	255,378
86309	CITY OF CLUTIER	2,375	0.000386%	19,183
86315	CITY OF MONTOUR	2,291	0.000372%	18,504
86317	GARWIN LIBRARY ASSOCIATION	746	0.000121%	6,020
86319	CITY OF VINING	136	0.000022%	1,096
86320	CITY OF LINCOLN	366	0.000060%	2,958
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	886,417	0.143988%	7,158,264
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DISTRICT	281,180	0.045674%	2,270,671
86594	GMG COMMUNITY SCHOOL DISTRICT	254,601	0.041357%	2,056,035
86701	TRAER MUNICIPAL UTILITIES	47,141	0.007657%	380,685
87201	TAYLOR COUNTY	188,961	0.030694%	1,525,957
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	7,442	0.001209%	60,096
87205	TAYLOR CO SOIL & WATER CONSERVATION DISTRICT	1,461	0.000237%	11,795
87301	CITY OF BEDFORD	31,493	0.005116%	254,319
87305	CITY OF NEW MARKET	5,318	0.000864%	42,947
87306	CITY OF CLEARFIELD	6,618	0.001075%	53,444
87307	CITY OF GRAVITY	429	0.000070%	3,461
87308	CITY OF BLOCKTON	1,247	0.000202%	10,067
87309	CITY OF CONWAY	85	0.000014%	685
87310	CITY OF LENOX	26,128	0.004244%	210,996
87313	CITY OF SHARPSBURG	112	0.000018%	903
87314	LOW RENT HOUSING AGENCY OF LENOX	5,589	0.000908%	45,135
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	294,248	0.047797%	2,376,198
87563	LENOX COMMUNITY SCHOOL DISTRICT	265,369	0.043106%	2,142,992
87703	LENOX MUNICIPAL LIGHT AND WATER	34,278	0.005568%	276,812
88201	UNION COUNTY	225,397	0.036613%	1,820,192
88203	UNION COUNTY AGRICULTURE	6,597	0.001072%	53,275
88204	GREATER REGIONAL MEDICAL CENTER	1,360,802	0.221046%	10,989,165

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
4,027,872	842,590	34,759	63,340	344,210	442,309	535,677	194,011
13,312,663	2,784,875	114,882	209,348	1,137,660	1,461,890	1,770,485	641,234
4,162,779	870,812	35,923	65,462	355,739	457,124	553,619	200,509
614,769	128,604	5,305	9,668	52,536	67,509	81,760	29,612
5,863,518	1,226,589	50,599	92,207	501,079	643,885	779,804	282,429
128,759	26,935	1,111	2,025	11,003	14,139	17,124	6,202
39,692	8,303	343	624	3,392	4,359	5,279	1,912
552,394	115,555	4,767	8,687	47,206	60,660	73,464	26,607
168,846	35,321	1,457	2,655	14,429	18,541	22,455	8,133
200,603	41,964	1,731	3,155	17,143	22,029	26,679	9,663
32,233	6,743	278	507	2,755	3,540	4,287	1,553
52,136	10,906	450	820	4,455	5,725	6,934	2,511
277,734	58,099	2,397	4,368	23,734	30,499	36,937	13,378
64,638	13,522	558	1,016	5,524	7,098	8,596	3,113
447,121	93,533	3,858	7,031	38,210	49,099	59,464	21,537
33,586	7,026	290	528	2,870	3,688	4,467	1,618
32,397	6,777	280	509	2,769	3,558	4,309	1,560
10,541	2,205	91	166	901	1,158	1,402	508
1,919	402	17	30	164	211	255	92
5,179	1,083	45	81	443	569	689	249
12,532,833	2,621,743	108,152	197,085	1,071,018	1,376,255	1,666,773	603,672
3,975,536	831,642	34,307	62,517	339,737	436,561	528,717	191,490
3,599,748	753,031	31,064	56,608	307,624	395,296	478,740	173,390
666,511	139,427	5,752	10,481	56,958	73,191	88,641	32,104
2,671,677	558,888	23,055	42,013	228,313	293,381	355,313	128,687
105,217	22,010	908	1,655	8,992	11,555	13,993	5,068
20,652	4,320	178	325	1,765	2,268	2,746	995
445,266	93,145	3,842	7,002	38,051	48,895	59,217	21,447
75,193	15,730	649	1,182	6,426	8,257	10,000	3,622
93,570	19,574	807	1,471	7,996	10,274	12,444	4,507
6,060	1,268	52	95	518	665	806	292
17,626	3,687	152	277	1,506	1,935	2,344	849
1,200	251	10	19	103	132	160	58
369,415	77,278	3,188	5,809	31,569	40,566	49,129	17,794
1,581	331	14	25	135	174	210	76
79,023	16,531	682	1,243	6,753	8,678	10,510	3,806
4,160,296	870,292	35,901	65,423	355,526	456,850	553,288	200,390
3,751,994	784,879	32,378	59,002	320,634	412,014	498,987	180,723
484,648	101,383	4,182	7,621	41,417	53,220	64,455	23,344
3,186,828	666,652	27,501	50,114	272,337	349,952	423,824	153,501
93,275	19,512	805	1,467	7,971	10,243	12,405	4,493
19,240,050	4,024,825	166,032	302,559	1,644,197	2,112,788	2,558,783	926,740

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
88301	CITY OF CRESTON	105,363	0.017115%	850,857
88302	CITY OF LORIMOR	5,551	0.000902%	44,827
88306	CITY OF AFTON	8,922	0.001449%	72,050
88309	CITY OF CROMWELL	268	0.000044%	2,164
88310	CITY OF ARISPE	268	0.000044%	2,164
88311	AFTON HOUSING COMMISSION	5,581	0.000907%	45,069
88312	CITY OF SHANNON CITY	134	0.000022%	1,082
88313	CITY OF THAYER	134	0.000022%	1,082
88532	CRESTON COMMUNITY SCHOOL DISTRICT	867,524	0.140919%	7,005,695
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	321,568	0.052235%	2,596,829
88535	SOUTHWESTERN COMMUNITY COLLEGE	299,143	0.048592%	2,415,730
88601	SOUTHERN IA COUNCIL OF GOVERNMENTS	29,744	0.004832%	240,198
88603	SO IOWA REGIONAL HOUSING AUTHORITY	42,155	0.006848%	340,426
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	106,960	0.017374%	863,756
88701	CRESTON CTY WATER WORKS	84,493	0.013725%	682,327
89201	VAN BUREN COUNTY	157,099	0.025519%	1,268,650
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	3,639	0.000591%	29,390
89204	VAN BUREN COUNTY HOSPITAL	588,817	0.095646%	4,755,000
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	355	0.000058%	2,869
89301	CITY OF FARMINGTON	10,148	0.001648%	81,949
89302	CITY OF BONAPARTE	4,728	0.000768%	38,177
89303	CITY OF MILTON	4,046	0.000657%	32,673
89304	CITY OF STOCKPORT	2,451	0.000398%	19,792
89305	CITY OF KEOSAUQUA	19,469	0.003163%	157,224
89306	CITY OF CANTRIL	2,048	0.000333%	16,540
89308	CITY OF BIRMINGHAM	2,569	0.000417%	20,746
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	405,769	0.065912%	3,276,793
89547	HARMONY COMMUNITY SCHOOL DISTRICT	203,225	0.033011%	1,641,143
89701	KEOSAUQUA LIGHT AND POWER	11,801	0.001917%	95,302
90201	WAPELLO COUNTY	408,196	0.066307%	3,296,394
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	15,493	0.002517%	125,111
90210	WAPELLO COUNTY SOIL & WATER	6,264	0.001017%	50,582
90301	CITY OF OTTUMWA	553,162	0.089854%	4,467,061
90302	CITY OF AGENCY	7,274	0.001182%	58,743
90304	CITY OF ELDON	12,596	0.002046%	101,720
90308	CITY OF EDDYVILLE	11,209	0.001821%	90,517
90309	CITY OF BLAKESBURG	3,822	0.000621%	30,866
90312	CITY OF CHILlicoTHE	246	0.000040%	1,990
90313	CITY OF KIRKVILLE	796	0.000129%	6,427
90315	EDDYVILLE PUBLIC LIBRARY	2,514	0.000408%	20,301
90316	OTTUMWA HOUSING AUTHORITY	64,203	0.010429%	518,473
90320	EDDYVILLE COMMUNITY FIRE AGENCY	374	0.000061%	3,018

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
1,489,698	311,630	12,855	23,426	127,305	163,586	198,119	71,755
78,485	16,418	677	1,234	6,707	8,618	10,438	3,780
126,147	26,389	1,089	1,984	10,780	13,853	16,777	6,076
3,788	792	33	60	324	417	504	182
3,789	793	33	60	324	417	504	182
78,908	16,507	681	1,241	6,743	8,665	10,494	3,801
1,894	396	16	30	162	208	252	91
1,894	396	16	30	162	208	252	91
12,265,711	2,565,864	105,847	192,884	1,048,191	1,346,922	1,631,248	590,805
4,546,580	951,099	39,235	71,497	388,537	499,269	604,661	218,996
4,229,508	884,771	36,499	66,511	361,441	464,451	562,493	203,724
420,543	87,973	3,629	6,613	35,938	46,180	55,929	20,256
596,025	124,682	5,143	9,373	50,935	65,451	79,267	28,709
1,512,281	316,354	13,050	23,781	129,235	166,066	201,122	72,842
1,194,632	249,905	10,309	18,786	102,090	131,185	158,877	57,542
2,221,178	464,648	19,168	34,929	189,815	243,912	295,400	106,988
51,456	10,764	444	809	4,397	5,650	6,843	2,479
8,325,149	1,741,538	71,842	130,917	711,442	914,201	1,107,183	400,999
5,023	1,051	43	79	429	551	668	242
143,478	30,014	1,238	2,256	12,261	15,755	19,082	6,911
66,842	13,983	577	1,051	5,712	7,340	8,889	3,220
57,204	11,967	494	900	4,888	6,282	7,608	2,755
34,652	7,249	299	545	2,961	3,805	4,608	1,669
275,271	57,584	2,375	4,329	23,524	30,228	36,609	13,259
28,959	6,058	250	455	2,475	3,180	3,851	1,395
36,323	7,598	313	571	3,104	3,988	4,831	1,750
5,737,075	1,200,138	49,508	90,218	490,273	629,999	762,988	276,339
2,873,347	601,075	24,796	45,185	245,548	315,529	382,134	138,401
166,857	34,905	1,440	2,624	14,259	18,323	22,191	8,037
5,771,393	1,207,317	49,804	90,758	493,206	633,768	767,552	277,992
219,047	45,822	1,890	3,445	18,719	24,054	29,132	10,551
88,561	18,526	764	1,393	7,568	9,725	11,778	4,266
7,821,020	1,636,079	67,492	122,989	668,361	858,842	1,040,137	376,717
102,848	21,515	888	1,617	8,789	11,294	13,678	4,954
178,094	37,255	1,537	2,801	15,219	19,557	23,685	8,578
158,479	33,152	1,368	2,492	13,543	17,403	21,077	7,633
54,040	11,305	466	850	4,618	5,934	7,187	2,603
3,485	729	30	55	298	383	463	168
11,253	2,354	97	177	962	1,236	1,497	542
35,543	7,435	307	559	3,037	3,903	4,727	1,712
907,754	189,893	7,833	14,275	77,574	99,682	120,724	43,724
5,284	1,105	46	83	452	581	703	255

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	337,716	0.054858%	2,727,225
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,613,327	0.424503%	21,103,948
90551	INDIAN HILLS COMMUNITY COLLEGE	1,223,019	0.198665%	9,876,501
90602	AREA XV REGIONAL PLANNING COMMISSION	20,820	0.003382%	168,130
90604	AREA XV MULTI-COUNTY HOUSING AGY	28,514	0.004632%	230,267
90701	OTTUMWA WATERWORKS	135,958	0.022085%	1,097,931
90702	EDDYVILLE WATER DEPARTMENT	27	0.000004%	216
91201	WARREN COUNTY	594,918	0.096637%	4,804,262
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	6,162	0.001001%	49,761
91206	WARREN CTY HOUSING AUTHORITY	9,594	0.001558%	77,473
91301	CITY OF INDIANOLA	358,375	0.058214%	2,894,059
91303	CITY OF CARLISLE	74,783	0.012148%	603,909
91304	CITY OF LACONA	4,658	0.000757%	37,612
91305	CITY OF MILO	9,860	0.001602%	79,622
91306	CITY OF NEW VIRGINIA	1,991	0.000323%	16,082
91307	CITY OF NORWALK	156,252	0.025381%	1,261,812
91308	CITY OF CUMMING	2,766	0.000449%	22,339
91309	CITY OF SANDYVILLE	161	0.000026%	1,298
91310	CITY OF ACKWORTH	36	0.000006%	288
91311	CITY OF HARTFORD	7,951	0.001292%	64,210
91312	CITY OF ST MARYS	1,773	0.000288%	14,314
91313	CITY OF MARTENSDALE	6,535	0.001062%	52,777
91318	CITY OF SPRING HILL	117	0.000019%	949
91319	NEW VIRGINIA SANITARY DISTRICT	940	0.000153%	7,594
91320	NEW VIRGINIA PUBLIC LIBRARY	691	0.000112%	5,584
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,151,985	0.349564%	17,378,375
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	320,447	0.052053%	2,587,773
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	291,926	0.047420%	2,357,452
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,388,587	0.225559%	11,213,546
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	979,549	0.159116%	7,910,356
91604	WARREN WATER DISTRICT	42,802	0.006953%	345,648
92201	WASHINGTON COUNTY	426,602	0.069296%	3,445,027
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	10,425	0.001693%	84,188
92204	WASHINGTON COUNTY HOSPITAL	1,224,177	0.198853%	9,885,852
92207	WASHINGTON CO SOIL & WATER CONS DIS	1,618	0.000263%	13,065
92301	CITY OF WASHINGTON	154,121	0.025035%	1,244,602
92302	CITY OF WELLMAN	32,139	0.005221%	259,541
92303	CITY OF RIVERSIDE	21,564	0.003503%	174,140
92304	CITY OF BRIGHTON	11,340	0.001842%	91,572
92305	CITY OF KALONA	37,885	0.006154%	305,943
92308	CITY OF AINSWORTH	7,157	0.001163%	57,799
92309	CITY OF CRAWFORDSVILLE	1,525	0.000248%	12,318

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
4,774,881	998,857	41,205	75,087	408,047	524,339	635,024	229,993
36,949,216	7,729,405	318,854	581,045	3,157,569	4,057,468	4,913,970	1,779,741
17,291,976	3,617,308	149,221	271,925	1,477,720	1,898,866	2,299,704	832,906
294,365	61,578	2,540	4,629	25,156	32,325	39,148	14,179
403,156	84,336	3,479	6,340	34,452	44,271	53,617	19,419
1,922,280	402,122	16,588	30,229	164,272	211,089	255,649	92,591
379	79	3	6	32	41	50	18
8,411,399	1,759,580	72,586	132,273	718,813	923,672	1,118,653	405,154
87,123	18,225	752	1,370	7,445	9,567	11,587	4,196
135,642	28,375	1,171	2,133	11,592	14,896	18,039	6,533
5,066,976	1,059,960	43,726	79,681	433,009	556,416	673,870	244,062
1,057,336	221,184	9,124	16,627	90,357	116,108	140,618	50,929
65,852	13,776	568	1,036	5,628	7,232	8,758	3,172
139,404	29,162	1,203	2,192	11,913	15,308	18,540	6,715
28,156	5,890	243	443	2,406	3,092	3,745	1,356
2,209,206	462,144	19,064	34,741	188,792	242,597	293,808	106,411
39,112	8,182	338	615	3,342	4,295	5,202	1,884
2,273	476	20	36	194	250	302	109
504	105	4	8	43	55	67	24
112,420	23,517	970	1,768	9,607	12,345	14,951	5,415
25,062	5,243	216	394	2,142	2,752	3,333	1,207
92,402	19,330	797	1,453	7,896	10,146	12,289	4,451
1,661	347	14	26	142	182	221	80
13,295	2,781	115	209	1,136	1,460	1,768	640
9,776	2,045	84	154	835	1,073	1,300	471
30,426,408	6,364,899	262,565	478,470	2,600,149	3,341,184	4,046,485	1,465,555
4,530,726	947,782	39,098	71,248	387,182	497,528	602,553	218,232
4,127,474	863,426	35,618	64,907	352,721	453,246	548,923	198,809
19,632,901	4,107,006	169,422	308,737	1,677,769	2,155,928	2,611,029	945,662
13,849,610	2,897,199	119,515	217,792	1,183,546	1,520,853	1,841,895	667,097
605,168	126,595	5,222	9,517	51,716	66,455	80,483	29,149
6,031,622	1,261,755	52,050	94,850	515,444	662,344	802,161	290,526
147,398	30,834	1,272	2,318	12,596	16,186	19,603	7,100
17,308,348	3,620,733	149,363	272,182	1,479,119	1,900,664	2,301,881	833,695
22,874	4,785	197	360	1,955	2,512	3,042	1,102
2,179,074	455,840	18,804	34,267	186,217	239,288	289,801	104,960
454,410	95,058	3,921	7,146	38,832	49,899	60,433	21,888
304,887	63,779	2,631	4,794	26,055	33,480	40,548	14,686
160,327	33,539	1,384	2,521	13,701	17,606	21,322	7,722
535,652	112,053	4,622	8,423	45,775	58,820	71,238	25,801
101,195	21,169	873	1,591	8,648	11,112	13,458	4,874
21,567	4,512	186	339	1,843	2,368	2,868	1,039

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)
92311	CITY OF WEST CHESTER	1,091	0.000177%	8,809
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	796,671	0.129410%	6,433,526
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,039,633	0.168876%	8,395,562
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	409,766	0.066562%	3,309,069
93201	WAYNE COUNTY	203,021	0.032978%	1,639,501
93203	WAYNE CO AGR EXT DIST	6,282	0.001020%	50,733
93204	WAYNE COUNTY HOSPITAL	971,417	0.157795%	7,844,684
93301	CITY OF CORYDON	22,986	0.003734%	185,621
93302	CITY OF SEYMOUR	11,217	0.001822%	90,580
93303	CITY OF HUMESTON	7,706	0.001252%	62,226
93304	CITY OF ALLERTON	6,936	0.001127%	56,011
93305	CITY OF LINEVILLE	3,193	0.000519%	25,784
93306	CITY OF CLIO	22	0.000004%	180
93309	CITY OF PROMISE CITY	409	0.000066%	3,299
93314	SEYMOUR PUBLIC LIBRARY	736	0.000120%	5,942
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	132,962	0.021598%	1,073,736
93537	WAYNE COMMUNITY SCHOOL DISTRICT	335,787	0.054545%	2,711,655
94201	WEBSTER COUNTY	628,444	0.102083%	5,075,003
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	20,480	0.003327%	165,384
94207	WEBSTER CO SOIL & WATER CONS DIST	1,365	0.000222%	11,021
94301	CITY OF FORT DODGE	503,518	0.081790%	4,066,168
94303	CITY OF CALLENDER	8,267	0.001343%	66,764
94304	CALLENDER CEMETERY - WEBSTER COUNTY	408	0.000066%	3,292
94305	CITY OF GOWRIE	11,010	0.001788%	88,914
94306	CITY OF HARCOURT	2,116	0.000344%	17,091
94307	CITY OF DAYTON	16,253	0.002640%	131,250
94308	CITY OF LEHIGH	7,056	0.001146%	56,982
94313	CITY OF MOORLAND	938	0.000152%	7,572
94314	CITY OF OTHO	5,770	0.000937%	46,595
94316	CITY OF BARNUM	1,682	0.000273%	13,587
94317	CITY OF CLARE	2,435	0.000396%	19,663
94318	CITY OF DUNCOMBE	7,736	0.001257%	62,474
94319	CITY OF BADGER	11,592	0.001883%	93,609
94320	COMMUNITY LIBRARY	655	0.000106%	5,289
94321	CITY OF VINCENT	2,655	0.000431%	21,438
94325	MUNIC HOUSING AGENCY OF FT DODGE	61,140	0.009931%	493,734
94326	CLARE PUBLIC LIBRARY	913	0.000148%	7,371
94336	LEHIGH PUBLIC LIBRARY	1,431	0.000232%	11,553
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,072,020	0.336574%	16,732,613
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,002,956	0.162918%	8,099,376
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	339,784	0.055194%	2,743,931
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	104,990	0.017054%	847,844

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
15,422	3,226	133	243	1,318	1,694	2,051	743
11,263,947	2,356,305	97,202	177,131	962,583	1,236,916	1,498,021	542,553
14,699,118	3,074,908	126,846	231,151	1,256,142	1,614,139	1,954,873	708,015
5,793,585	1,211,960	49,996	91,107	495,102	636,205	770,504	279,061
2,870,471	600,474	24,771	45,140	245,302	315,213	381,751	138,263
88,825	18,581	767	1,397	7,591	9,755	11,813	4,278
13,734,631	2,873,147	118,523	215,984	1,173,720	1,508,227	1,826,603	661,559
324,989	67,984	2,804	5,111	27,773	35,688	43,221	15,654
158,589	33,175	1,369	2,494	13,553	17,416	21,091	7,639
108,946	22,790	940	1,713	9,310	11,963	14,489	5,248
98,065	20,514	846	1,542	8,380	10,768	13,042	4,724
45,144	9,444	390	710	3,858	4,958	6,004	2,174
316	66	3	5	27	35	42	15
5,776	1,208	50	91	494	635	768	278
10,404	2,176	90	164	889	1,143	1,384	501
1,879,918	393,260	16,223	29,563	160,652	206,438	250,015	90,550
4,747,620	993,154	40,970	74,659	405,717	521,346	631,398	228,680
8,885,417	1,858,740	76,677	139,728	759,321	975,726	1,181,694	427,986
289,557	60,573	2,499	4,553	24,745	31,797	38,509	13,947
19,295	4,036	167	303	1,649	2,119	2,566	929
7,119,128	1,489,250	61,435	111,952	608,379	781,766	946,791	342,909
116,892	24,453	1,009	1,838	9,989	12,836	15,546	5,630
5,764	1,206	50	91	493	634	767	278
155,672	32,565	1,343	2,448	13,303	17,094	20,703	7,498
29,924	6,260	258	471	2,557	3,286	3,980	1,441
229,796	48,071	1,983	3,614	19,638	25,235	30,561	11,069
99,765	20,870	861	1,569	8,526	10,956	13,268	4,805
13,258	2,773	114	208	1,133	1,455	1,763	639
81,580	17,066	704	1,283	6,972	8,959	10,850	3,929
23,788	4,976	205	374	2,033	2,612	3,164	1,146
34,427	7,202	297	541	2,942	3,780	4,579	1,658
109,382	22,882	944	1,720	9,347	12,011	14,547	5,269
163,893	34,285	1,414	2,577	14,006	17,997	21,797	7,894
9,261	1,937	80	146	791	1,017	1,232	446
37,534	7,852	324	590	3,208	4,122	4,992	1,808
864,440	180,832	7,460	13,594	73,872	94,926	114,964	41,638
12,905	2,700	111	203	1,103	1,417	1,716	622
20,227	4,231	175	318	1,729	2,222	2,690	974
29,295,796	6,128,386	252,808	460,691	2,503,531	3,217,030	3,896,122	1,411,097
14,180,551	2,966,429	122,371	222,996	1,211,827	1,557,194	1,885,907	683,038
4,804,129	1,004,976	41,457	75,547	410,546	527,550	638,913	231,401
1,484,423	310,526	12,810	23,343	126,854	163,007	197,417	71,501

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
94602	AEA 8 - PRAIRIE LAKES	1,430,394	0.232350%	11,551,157
94605	MID IOWA REGIONAL HOUSING AUTHORITY	2,030	0.000330%	16,394
94606	WEBSTER CO TELECOMMUNICATIONS	31,017	0.005038%	250,476
94608	N. CENTRAL IA REGIONAL SOLID WST.	49,188	0.007990%	397,217
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	20,373	0.003309%	164,524
95201	WINNEBAGO COUNTY	291,207	0.047303%	2,351,644
95203	WINNEBAGO CO AGRI EXT DIST	6,460	0.001049%	52,168
95204	WINNEBAGO CO ASSESSOR	11,902	0.001933%	96,118
95301	CITY OF FOREST CITY	150,792	0.024494%	1,217,724
95303	CITY OF BUFFALO CENTER	18,338	0.002979%	148,088
95305	CITY OF LELAND	5,307	0.000862%	42,855
95306	CITY OF THOMPSON	9,618	0.001562%	77,670
95308	CITY OF RAKE	3,684	0.000599%	29,754
95311	CITY OF LAKE MILLS	68,684	0.011157%	554,659
95312	CITY OF SCARVILLE	431	0.000070%	3,484
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	372,045	0.060434%	3,004,453
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	703,802	0.114324%	5,683,560
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	290,442	0.047179%	2,345,466
96201	WINNESHIEK COUNTY	400,286	0.065022%	3,232,511
96203	WINNESHIEK COUNTY AGR EXT DIST	24,695	0.004011%	199,422
96205	WINNESHIEK MEDICAL CENTER	1,555,070	0.252602%	12,557,985
96207	WINNESHIEK CO SOIL & WATER CONS	9,257	0.001504%	74,751
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	383,013	0.062216%	3,093,021
96301	CITY OF DECORAH	190,445	0.030935%	1,537,938
96304	CITY OF FORT ATKINSON	6,906	0.001122%	55,767
96305	CITY OF SPILLVILLE	5,807	0.000943%	46,895
96306	CITY OF OSSIAN	15,788	0.002565%	127,497
96307	CITY OF RIDGEWAY	5,016	0.000815%	40,509
96308	CITY OF CALMAR	14,789	0.002402%	119,432
96309	CITY OF JACKSON JUNCTION	89	0.000015%	721
96310	CITY OF CASTALIA	1,322	0.000215%	10,678
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,774	0.000451%	22,399
96554	DECORAH COMMUNITY SCHOOL DISTRICT	966,207	0.156949%	7,802,615
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	353,256	0.057382%	2,852,719
96557	NORTH WINNESHIEK COMMUNITY SCHOOL DIST	108,721	0.017660%	877,975
96558	NORTHEAST IOWA COMMUNITY COLLEGE	948,342	0.154047%	7,658,347
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	459,042	0.074566%	3,706,995
97201	WOODBURY COUNTY	1,265,633	0.205587%	10,220,630
97203	WOODBURY COUNTY AGRI EXTEN DIST	26,105	0.004240%	210,812
97209	WOODBURY CO SOIL & WATER CONS DIST	2,385	0.000387%	19,263
97301	CITY OF SIOUX CITY	2,446,326	0.397376%	19,755,330
97302	CITY OF CORRECTIONVILLE	11,177	0.001816%	90,257

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES						TOTAL DEFERRED INFLOWS OF RESOURCES	
(Excluding Employer Specific Amounts) *						(Excluding Employer Specific Amounts) *	
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
20,223,998	4,230,657	174,523	318,032	1,728,282	2,220,837	2,689,641	974,134
28,702	6,004	248	451	2,453	3,152	3,817	1,383
438,538	91,738	3,784	6,896	37,476	48,156	58,322	21,123
695,456	145,482	6,001	10,936	59,432	76,369	92,491	33,498
288,052	60,258	2,486	4,530	24,616	31,632	38,309	13,875
4,117,306	861,299	35,530	64,747	351,853	452,130	547,571	198,319
91,336	19,107	788	1,436	7,805	10,029	12,147	4,399
168,285	35,204	1,452	2,646	14,381	18,479	22,381	8,106
2,132,015	445,996	18,398	33,527	182,196	234,121	283,542	102,693
259,276	54,238	2,237	4,077	22,157	28,471	34,482	12,489
75,031	15,696	647	1,180	6,412	8,239	9,979	3,614
135,986	28,447	1,173	2,138	11,621	14,932	18,085	6,550
52,094	10,898	450	819	4,452	5,721	6,928	2,509
971,109	203,146	8,380	15,271	82,988	106,639	129,150	46,776
6,100	1,276	53	96	521	670	811	294
5,260,257	1,100,393	45,393	82,720	449,526	577,639	699,575	253,372
9,950,892	2,081,627	85,871	156,483	850,373	1,092,727	1,323,394	479,307
4,106,489	859,036	35,437	64,577	350,928	450,942	546,132	197,798
5,659,546	1,183,920	48,839	88,999	483,648	621,486	752,677	272,605
349,152	73,039	3,013	5,491	29,837	38,341	46,435	16,818
21,986,773	4,599,412	189,735	345,753	1,878,923	2,414,411	2,924,077	1,059,041
130,876	27,378	1,129	2,058	11,184	14,371	17,406	6,304
5,415,323	1,132,831	46,732	85,159	462,777	594,668	720,198	260,841
2,692,653	563,276	23,236	42,343	230,106	295,685	358,103	129,698
97,638	20,425	843	1,535	8,344	10,722	12,985	4,703
82,105	17,176	709	1,291	7,016	9,016	10,919	3,955
223,223	46,696	1,926	3,510	19,076	24,512	29,687	10,752
70,925	14,837	612	1,115	6,061	7,788	9,432	3,416
209,105	43,743	1,804	3,288	17,869	22,961	27,809	10,072
1,263	264	11	20	108	139	168	61
18,695	3,911	161	294	1,598	2,053	2,486	900
39,216	8,204	338	617	3,351	4,306	5,215	1,889
13,660,975	2,857,739	117,888	214,826	1,167,426	1,500,140	1,816,808	658,011
4,994,598	1,044,820	43,101	78,543	426,823	548,467	664,244	240,576
1,537,176	321,562	13,265	24,173	131,362	168,800	204,433	74,041
13,408,387	2,804,900	115,708	210,854	1,145,840	1,472,402	1,783,215	645,845
6,490,282	1,357,702	56,008	102,063	554,640	712,711	863,159	312,619
17,894,484	3,743,346	154,421	281,400	1,529,209	1,965,030	2,379,833	861,927
369,095	77,211	3,185	5,804	31,542	40,531	49,087	17,778
33,726	7,055	291	530	2,882	3,703	4,485	1,625
34,588,028	7,235,468	298,478	543,914	2,955,789	3,798,181	4,599,950	1,666,009
158,023	33,057	1,364	2,485	13,504	17,353	21,016	7,612

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>
97303	CITY OF DANBURY	6,481	0.001053%	52,340
97304	CITY OF ANTHON	15,089	0.002451%	121,855
97305	CITY OF PIERSON	4,091	0.000665%	33,039
97306	CITY OF SERGEANT BLUFF	94,863	0.015409%	766,068
97307	CITY OF LAWTON	10,114	0.001643%	81,676
97308	CITY OF MOVILLE	17,681	0.002872%	142,783
97309	CITY OF SLOAN	13,852	0.002250%	111,866
97310	CITY OF SALIX	7,295	0.001185%	58,910
97311	CITY OF OTO	1,715	0.000279%	13,846
97312	CITY OF SMITHLAND	4,544	0.000738%	36,695
97314	CITY OF CUSHING	2,959	0.000481%	23,892
97315	CITY OF HORNICK	3,709	0.000602%	29,950
97316	SLOAN PUBLIC LIBRARY	2,479	0.000403%	20,019
97317	CITY OF BRONSON	3,483	0.000566%	28,129
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	8,695,892	1.412542%	70,223,755
97569	LAWTON BRONSON COMM SCH DIST	349,614	0.056791%	2,823,310
97574	SERGEANT BLUFF LUTON COMM SCH DIST	963,355	0.156485%	7,779,586
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	308,016	0.050033%	2,487,385
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	353,910	0.057488%	2,858,005
97581	RIVER VALLEY COMM SCH DIST	248,328	0.040338%	2,005,374
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	570,673	0.092699%	4,608,477
97602	NORTHWEST AREA EDUCATION AGENCY	1,484,713	0.241173%	11,989,810
98201	WORTH COUNTY	209,923	0.034099%	1,695,236
98203	WORTH CO AGR EXT DIST	12,067	0.001960%	97,446
98301	CITY OF GRAFTON	5,678	0.000922%	45,851
98302	CITY OF MANLY	18,678	0.003034%	150,832
98303	CITY OF NORTHWOOD	39,427	0.006404%	318,390
98304	CITY OF KENSETT	4,761	0.000773%	38,444
98305	CITY OF HANLONTOWN	1,708	0.000277%	13,792
98307	CITY OF FERTILE	5,662	0.000920%	45,723
98308	CITY OF JOICE	999	0.000162%	8,065
98311	KINNEY MEMORIAL LIBRARY	993	0.000161%	8,020
98312	JOICE PUBLIC LIBRARY	1,170	0.000190%	9,446
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	309,407	0.050259%	2,498,615
99201	WRIGHT COUNTY	447,218	0.072645%	3,611,513
99203	WRIGHT COUNTY AGRI EXTENSION DIST	10,557	0.001715%	85,251
99206	WRIGHT CO SOIL & WATER CONSERVATION	6,262	0.001017%	50,572
99301	CITY OF CLARION	49,390	0.008023%	398,846
99302	CITY OF EAGLE GROVE	66,121	0.010741%	533,964
99304	CITY OF BELMOND	33,224	0.005397%	268,299
99305	CITY OF GOLDFIELD	11,401	0.001852%	92,068
99307	CITY OF DOWS	8,518	0.001384%	68,791

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES							TOTAL DEFERRED INFLOWS OF RESOURCES
(Excluding Employer Specific Amounts) *							(Excluding Employer Specific Amounts) *
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Proportionate Share of Allocable Plan Pension Expense
91,638	19,170	791	1,441	7,831	10,063	12,187	4,414
213,346	44,630	1,841	3,355	18,232	23,428	28,373	10,276
57,846	12,101	499	910	4,943	6,352	7,693	2,786
1,341,248	280,576	11,574	21,092	114,619	147,285	178,376	64,604
143,000	29,914	1,234	2,249	12,220	15,703	19,018	6,888
249,986	52,295	2,157	3,931	21,363	27,451	33,246	12,041
195,857	40,971	1,690	3,080	16,737	21,507	26,047	9,434
103,140	21,576	890	1,622	8,814	11,326	13,717	4,968
24,242	5,071	209	381	2,072	2,662	3,224	1,168
64,246	13,440	554	1,010	5,490	7,054	8,544	3,095
41,831	8,751	361	658	3,575	4,594	5,563	2,015
52,437	10,969	453	825	4,481	5,759	6,974	2,526
35,049	7,332	302	551	2,995	3,848	4,661	1,688
49,249	10,302	425	774	4,209	5,408	6,550	2,372
122,949,160	25,719,729	1,060,993	1,933,436	10,506,865	13,501,294	16,351,323	5,922,116
4,943,107	1,034,048	42,657	77,733	422,423	542,813	657,396	238,096
13,620,654	2,849,304	117,540	214,192	1,163,980	1,495,712	1,811,445	656,069
4,354,962	911,014	37,581	68,484	372,162	478,227	579,177	209,766
5,003,852	1,046,756	43,181	78,688	427,614	549,483	665,475	241,022
3,511,048	734,476	30,299	55,213	300,044	385,556	466,943	169,117
8,068,614	1,687,873	69,628	126,883	689,519	886,030	1,073,065	388,643
20,991,998	4,391,315	181,151	330,110	1,793,913	2,305,174	2,791,779	1,011,126
2,968,053	620,887	25,613	46,674	253,641	325,928	394,729	142,963
170,611	35,690	1,472	2,683	14,580	18,735	22,690	8,218
80,276	16,793	693	1,262	6,860	8,815	10,676	3,867
264,079	55,243	2,279	4,153	22,567	28,999	35,121	12,720
557,444	116,612	4,810	8,766	47,637	61,213	74,136	26,851
67,308	14,080	581	1,058	5,752	7,391	8,951	3,242
24,148	5,051	208	380	2,064	2,652	3,211	1,163
80,053	16,746	691	1,259	6,841	8,791	10,646	3,856
14,121	2,954	122	222	1,207	1,551	1,878	680
14,041	2,937	121	221	1,200	1,542	1,867	676
16,539	3,460	143	260	1,413	1,816	2,200	797
4,374,626	915,128	37,751	68,793	373,842	480,386	581,793	210,714
6,323,110	1,322,731	54,565	99,434	540,354	694,353	840,926	304,567
149,259	31,224	1,288	2,347	12,755	16,390	19,850	7,189
88,542	18,522	764	1,392	7,567	9,723	11,775	4,265
698,307	146,079	6,026	10,981	59,675	76,682	92,870	33,635
934,875	195,567	8,068	14,701	79,892	102,661	124,331	45,030
469,742	98,265	4,054	7,387	40,143	51,584	62,472	22,626
161,194	33,720	1,391	2,535	13,775	17,701	21,438	7,764
120,440	25,195	1,039	1,894	10,292	13,225	16,018	5,801

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)
99308	BELMOND PUBLIC LIBRARY	6,483	0.001053%	52,351
99309	CITY OF ROWAN	1,077	0.000175%	8,698
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,768,213	0.287225%	14,279,220
99312	IOWA SPECIALTY HOSPITAL-BELMOND	425,982	0.069196%	3,440,021
99314	TOWN OF GALT	527	0.000086%	4,255
99315	CITY OF WOOLSTOCK	1,542	0.000251%	12,455
99317	ROWAN PUBLIC LIBRARY	1,782	0.000290%	14,394
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	492,328	0.079973%	3,975,798
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	514,982	0.083653%	4,158,740
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	11,955	0.001942%	96,540
Total for all entities		\$ 615,620,171	100.000000%	4,971,446,031

\* - 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>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	
<b>(Excluding Employer Specific Amounts) *</b>						<b>(Excluding Employer Specific Amounts) *</b>	
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</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 Outflows of Resources</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</b>	<b>Total Proportionate Share of Allocable Plan Pension Expense</b>
91,657	19,174	791	1,441	7,833	10,065	12,190	4,415
15,229	3,186	131	239	1,301	1,671	2,025	734
25,000,343	5,229,822	215,741	393,143	2,136,454	2,745,338	3,324,859	1,204,197
6,022,857	1,259,921	51,974	94,712	514,695	661,381	800,995	290,104
7,450	1,558	64	117	637	818	991	359
21,806	4,562	188	343	1,863	2,394	2,900	1,050
25,201	5,272	217	396	2,154	2,767	3,352	1,214
6,960,907	1,456,152	60,069	109,464	594,858	764,391	925,749	335,287
7,281,206	1,523,155	62,833	114,501	622,230	799,564	968,346	350,715
169,025	35,358	1,459	2,658	14,444	18,561	22,479	8,141
8,704,107,611	1,820,811,865	75,112,218	136,876,402	743,826,842	955,815,462	1,157,581,356	419,252,566

**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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)
01201	ADAIR COUNTY	\$ 28,272	0.287537%	36,433
02201	ADAMS COUNTY	29,765	0.302716%	38,356
03201	ALLAMAKEE COUNTY	50,600	0.514610%	65,204
04208	APPANOOSE COUNTY SHERIFF'S DEPT	40,397	0.410849%	52,057
05201	AUDUBON COUNTY	29,620	0.301246%	38,170
06201	BENTON COUNTY	74,134	0.753961%	95,531
07201	BLACK HAWK COUNTY	567,770	5.774347%	731,643
08201	BOONE COUNTY	67,743	0.688958%	87,295
09201	BREMER COUNTY	76,169	0.774657%	98,154
10201	BUCHANAN COUNTY	72,150	0.733782%	92,975
11201	BUENA VISTA COUNTY	77,480	0.787989%	99,843
12201	BUTLER COUNTY	64,719	0.658205%	83,398
13201	CALHOUN COUNTY	36,261	0.368786%	46,727
14201	CARROLL COUNTY	50,654	0.515163%	65,274
15201	CASS COUNTY	49,459	0.503010%	63,734
16201	CEDAR COUNTY	71,383	0.725977%	91,986
17201	CERRO GORDO COUNTY	120,159	1.222049%	154,841
18201	CHEROKEE COUNTY	34,123	0.347040%	43,972
19201	CHICKASAW COUNTY	45,530	0.463053%	58,672
20201	CLARKE COUNTY	35,081	0.356781%	45,206
21201	CLAY COUNTY	61,862	0.629146%	79,717
22201	CLAYTON COUNTY	73,143	0.743883%	94,254
23201	CLINTON COUNTY	157,026	1.596992%	202,348
24201	CRAWFORD COUNTY	53,419	0.543281%	68,837
25201	DALLAS COUNTY	135,978	1.382927%	175,225
26201	DAVIS COUNTY	27,544	0.280124%	35,493
27201	DECATUR COUNTY	27,136	0.275979%	34,968
28206	DELAWARE SHERIFF'S DEPARTMENT	77,000	0.783111%	99,225
29201	DES MOINES COUNTY	112,951	1.148736%	145,552
30201	DICKINSON COUNTY	60,556	0.615870%	78,034
31201	DUBUQUE COUNTY	476,080	4.841838%	613,489
32201	EMMET COUNTY	42,454	0.431771%	54,708
33201	FAYETTE COUNTY	73,728	0.749829%	95,008
34201	FLOYD COUNTY	61,058	0.620970%	78,681
35201	FRANKLIN COUNTY	41,623	0.423320%	53,637
36201	FREMONT COUNTY	39,702	0.403781%	51,161
37201	GREENE COUNTY	36,378	0.369977%	46,878
38201	GRUNDY COUNTY	71,109	0.723190%	91,633
39201	GUTHRIE COUNTY	29,902	0.304114%	38,533
40201	HAMILTON COUNTY	60,022	0.610435%	77,346
41201	HANCOCK COUNTY	45,780	0.465596%	58,994
42201	HARDIN COUNTY	57,571	0.585510%	74,188
43201	HARRISON COUNTY	54,521	0.554487%	70,257

See notes to Schedules.

		<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<b>DEFERRED INFLOWS OF RESOURCES</b>			
		<b>(Excluding Employer Specific Amounts)*</b>		<b>(Excluding Employer Specific Amounts) *</b>			
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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 Proportion ate Share of Allocable Plan Pension Expense</b>
250,711	(143,482)	46,325	8,428	9,976	70,191	88,595	(1,314)
263,945	(151,056)	48,770	8,873	10,503	73,896	93,272	(1,383)
448,701	(256,792)	82,908	15,084	17,855	125,622	158,561	(2,352)
358,229	(205,015)	66,191	12,043	14,255	100,293	126,591	(1,878)
262,664	(150,323)	48,533	8,830	10,452	73,538	92,820	(1,377)
657,396	(376,229)	121,470	22,100	26,160	184,051	232,311	(3,446)
5,034,791	(2,881,417)	930,297	169,257	200,348	1,409,585	1,779,190	(26,388)
600,719	(343,792)	110,997	20,195	23,904	168,183	212,282	(3,149)
675,442	(386,556)	124,804	22,706	26,878	189,103	238,687	(3,540)
639,802	(366,160)	118,219	21,508	25,460	179,125	226,093	(3,353)
687,066	(393,209)	126,952	23,097	27,340	192,357	242,794	(3,601)
573,905	(328,446)	106,042	19,293	22,837	160,676	202,806	(3,008)
321,553	(184,025)	59,415	10,810	12,796	90,025	113,631	(1,685)
449,183	(257,068)	82,997	15,100	17,874	125,757	158,731	(2,354)
438,586	(251,003)	81,039	14,744	17,453	122,791	154,988	(2,299)
632,997	(362,265)	116,961	21,280	25,189	177,220	223,689	(3,318)
1,065,533	(609,806)	196,883	35,820	42,401	298,317	376,538	(5,585)
302,592	(173,174)	55,911	10,172	12,041	84,716	106,929	(1,586)
403,747	(231,065)	74,602	13,573	16,066	113,037	142,676	(2,116)
311,086	(178,035)	57,480	10,458	12,379	87,094	109,931	(1,630)
548,567	(313,946)	101,361	18,441	21,829	153,582	193,852	(2,875)
648,610	(371,200)	119,846	21,804	25,810	181,591	229,205	(3,400)
1,392,455	(796,904)	257,289	46,810	55,410	389,845	492,065	(7,298)
473,700	(271,099)	87,527	15,924	18,850	132,621	167,395	(2,483)
1,205,807	(690,085)	222,801	40,536	47,982	337,589	426,107	(6,320)
244,247	(139,783)	45,130	8,211	9,719	68,382	86,312	(1,280)
240,632	(137,714)	44,463	8,089	9,575	67,370	85,034	(1,261)
682,813	(390,775)	126,166	22,954	27,171	191,167	241,292	(3,579)
1,001,610	(573,223)	185,071	33,671	39,857	280,420	353,948	(5,250)
536,991	(307,321)	99,222	18,052	21,368	150,341	189,761	(2,815)
4,221,714	(2,416,092)	780,062	141,923	167,994	1,181,949	1,491,866	(22,126)
376,471	(215,455)	69,562	12,656	14,981	105,400	133,037	(1,973)
653,793	(374,167)	120,804	21,979	26,016	183,042	231,037	(3,427)
541,438	(309,866)	100,044	18,202	21,545	151,586	191,333	(2,838)
369,103	(211,238)	68,200	12,408	14,688	103,337	130,433	(1,935)
352,066	(201,488)	65,053	11,835	14,010	98,568	124,413	(1,845)
322,592	(184,620)	59,606	10,845	12,837	90,316	113,998	(1,691)
630,567	(360,874)	116,512	21,198	25,092	176,539	222,829	(3,305)
265,164	(151,754)	48,995	8,914	10,552	74,238	93,704	(1,390)
532,253	(304,609)	98,346	17,893	21,180	149,014	188,087	(2,790)
405,964	(232,334)	75,011	13,647	16,154	113,657	143,458	(2,128)
510,520	(292,172)	94,331	17,162	20,315	142,930	180,407	(2,676)
483,471	(276,691)	89,333	16,253	19,239	135,357	170,849	(2,534)

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)
44201	HENRY COUNTY	62,354	0.634154%	80,351
45201	HOWARD COUNTY	6,129	0.062335%	7,898
45206	HOWARD SHERIFF'S DEPARTMENT	35,647	0.362535%	45,935
46201	HUMBOLDT COUNTY	51,036	0.519047%	65,766
47201	IDA COUNTY	39,694	0.403699%	51,151
48201	IOWA COUNTY	69,728	0.709152%	89,854
49201	JACKSON COUNTY	59,742	0.607590%	76,985
50201	JASPER COUNTY	105,407	1.072008%	135,830
51201	JEFFERSON COUNTY	51,633	0.525119%	66,536
52201	JOHNSON COUNTY	481,181	4.893714%	620,063
53201	JONES COUNTY	59,988	0.610093%	77,302
54201	KEOKUK COUNTY	30,703	0.312259%	39,565
55201	KOSSUTH COUNTY	52,285	0.531746%	67,375
56201	LEE COUNTY	81,154	0.825358%	104,578
57210	LINN SHERIFF'S DEPARTMENT	910,240	9.257340%	1,172,959
58201	LOUISA COUNTY	55,058	0.559955%	70,950
59201	LUCAS COUNTY	22,780	0.231674%	29,355
60201	LYON COUNTY	78,172	0.795023%	100,734
61201	MADISON COUNTY	37,008	0.376375%	47,689
62201	MAHASKA COUNTY	52,562	0.534569%	67,733
63201	MARION COUNTY	81,910	0.833044%	105,552
64201	MARSHALL COUNTY	114,918	1.168745%	148,087
65201	MILLS COUNTY	57,094	0.580660%	73,573
66207	MITCHELL SHERIFF'S DEPARTMENT	39,227	0.398949%	50,549
67201	MONONA COUNTY	40,134	0.408174%	51,718
68201	MONROE COUNTY	25,772	0.262106%	33,210
69201	MONTGOMERY COUNTY	42,219	0.429377%	54,405
70201	MUSCATINE COUNTY	138,019	1.403680%	177,855
71201	O'BRIEN COUNTY	57,879	0.588639%	74,584
72201	OSCEOLA COUNTY	50,758	0.516215%	65,408
73201	PAGE COUNTY	45,178	0.459473%	58,218
74201	PALO ALTO COUNTY	40,255	0.409406%	51,874
75201	PLYMOUTH COUNTY	11,531	0.117270%	14,859
75206	PLYMOUTH SHERIFF'S DEPARTMENT	58,575	0.595720%	75,481
76201	POCAHONTAS COUNTY	43,734	0.444784%	56,357
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	969,901	9.864112%	1,249,841
78201	POTTAWATTAMIE COUNTY	343,714	3.495649%	442,920
79201	POWESHIEK COUNTY	63,322	0.644003%	81,599
80201	RINGGOLD COUNTY	26,994	0.274534%	34,785
81201	SAC COUNTY	47,139	0.479413%	60,745
82201	SCOTT COUNTY	309,404	3.146708%	398,707
83201	SHELBY COUNTY	47,863	0.486779%	61,678
84201	SIOUX COUNTY	93,126	0.947108%	120,004

See notes to Schedules.

		TOTAL DEFERRED OUTFLOWS OF RESOURCES		DEFERRED INFLOWS OF RESOURCES			
		(Excluding Employer Specific Amounts)*		(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)	Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Pension Expense
552,934	(316,445)	102,168	18,588	22,003	154,804	195,395	(2,898)
54,352	(31,106)	10,043	1,827	2,163	15,217	19,207	(285)
316,103	(180,906)	58,408	10,627	12,579	88,499	111,705	(1,657)
452,570	(259,006)	83,623	15,214	18,009	126,706	159,929	(2,372)
351,995	(201,447)	65,039	11,833	14,007	98,548	124,388	(1,845)
618,326	(353,869)	114,250	20,786	24,605	173,112	218,503	(3,241)
529,772	(303,189)	97,888	17,809	21,081	148,320	187,210	(2,777)
934,710	(534,936)	172,710	31,422	37,195	261,690	330,307	(4,899)
457,864	(262,036)	84,601	15,392	18,220	128,188	161,800	(2,400)
4,266,946	(2,441,979)	788,419	143,443	169,794	1,194,614	1,507,851	(22,364)
531,954	(304,438)	98,291	17,883	21,168	148,931	187,982	(2,788)
272,266	(155,818)	50,308	9,153	10,834	76,226	96,213	(1,427)
463,642	(265,343)	85,669	15,586	18,450	129,805	163,841	(2,430)
719,649	(411,856)	132,972	24,193	28,637	201,480	254,310	(3,772)
8,071,695	(4,619,441)	1,491,437	271,349	321,195	2,259,825	2,852,369	(42,305)
488,238	(279,419)	90,214	16,413	19,428	136,692	172,533	(2,559)
202,002	(115,606)	37,325	6,791	8,038	56,554	71,383	(1,059)
693,199	(396,719)	128,085	23,303	27,584	194,075	244,962	(3,633)
328,171	(187,813)	60,637	11,032	13,059	91,878	115,969	(1,720)
466,103	(266,752)	86,124	15,669	18,548	130,495	164,712	(2,443)
726,351	(415,692)	134,211	24,418	28,904	203,356	256,678	(3,807)
1,019,057	(583,208)	188,295	34,258	40,551	285,305	360,114	(5,341)
506,291	(289,751)	93,549	17,020	20,147	141,746	178,913	(2,654)
347,853	(199,077)	64,274	11,694	13,842	97,388	122,924	(1,823)
355,897	(203,680)	65,760	11,964	14,162	99,640	125,766	(1,865)
228,536	(130,792)	42,227	7,683	9,094	63,983	80,760	(1,198)
374,384	(214,260)	69,176	12,586	14,898	104,816	132,300	(1,962)
1,223,902	(700,441)	226,145	41,144	48,703	342,655	432,502	(6,415)
513,248	(293,733)	94,835	17,254	20,424	143,694	181,372	(2,690)
450,100	(257,593)	83,167	15,131	17,911	126,014	159,056	(2,359)
400,625	(229,278)	74,025	13,468	15,942	112,163	141,573	(2,100)
356,971	(204,295)	65,959	12,000	14,205	99,941	126,146	(1,871)
102,250	(58,518)	18,893	3,437	4,069	28,627	36,133	(536)
519,422	(297,266)	95,976	17,462	20,669	145,422	183,553	(2,722)
387,818	(221,949)	71,659	13,037	15,432	108,577	137,046	(2,033)
8,600,754	(4,922,222)	1,589,192	289,135	342,247	2,407,946	3,039,328	(45,077)
3,047,939	(1,744,340)	563,179	102,463	121,286	853,329	1,077,078	(15,975)
561,521	(321,359)	103,754	18,877	22,345	157,209	198,431	(2,943)
239,373	(136,993)	44,230	8,047	9,525	67,017	84,589	(1,255)
418,012	(239,229)	77,238	14,052	16,634	117,030	147,716	(2,191)
2,743,690	(1,570,217)	506,962	92,235	109,179	768,149	969,563	(14,380)
424,434	(242,904)	78,424	14,268	16,889	118,829	149,986	(2,225)
825,806	(472,610)	152,587	27,761	32,861	231,200	291,822	(4,328)

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, 2015

Employer ID #	Employer Name	2015 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)/ (Asset)
85201	STORY COUNTY	222,431	2.262169%	286,630
86201	TAMA COUNTY	69,798	0.709857%	89,943
87201	TAYLOR COUNTY	30,213	0.307268%	38,933
88201	UNION COUNTY	32,638	0.331935%	42,058
89201	VAN BUREN COUNTY	27,980	0.284564%	36,056
90201	WAPELLO COUNTY	61,075	0.621151%	78,704
91201	WARREN COUNTY	135,907	1.382201%	175,133
92201	WASHINGTON COUNTY	99,263	1.009524%	127,913
93201	WAYNE COUNTY	28,081	0.285587%	36,186
94201	WEBSTER COUNTY	98,410	1.000848%	126,813
95201	WINNEBAGO COUNTY	33,561	0.341322%	43,248
96201	WINNESHIEK COUNTY	63,808	0.648938%	82,224
97201	WOODBURY COUNTY	230,852	2.347821%	297,483
98201	WORTH COUNTY	63,143	0.642179%	81,368
99201	WRIGHT COUNTY	46,288	0.470763%	59,649
Total for all entities		\$ 9,832,625	100.000000%	12,670,596

\* - 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>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<b>DEFERRED INFLOWS OF RESOURCES</b>			
		<b>(Excluding Employer Specific Amounts)*</b>		<b>(Excluding Employer Specific Amounts) *</b>			
<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50 %)</b>	<b>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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 Proportion ate Share of Allocable Plan Pension Expense</b>
1,972,439	(1,128,830)	364,455	66,308	78,489	552,222	697,019	(10,338)
618,941	(354,221)	114,364	20,807	24,629	173,284	218,720	(3,244)
267,914	(153,328)	49,504	9,007	10,661	75,008	94,676	(1,404)
289,422	(165,637)	53,478	9,730	11,517	81,029	102,276	(1,517)
248,118	(141,998)	45,846	8,341	9,873	69,466	87,680	(1,300)
541,596	(309,956)	100,073	18,207	21,552	151,630	191,389	(2,839)
1,205,174	(689,723)	222,685	40,515	47,957	337,412	425,884	(6,317)
880,228	(503,755)	162,643	29,591	35,027	246,437	311,055	(4,614)
249,010	(142,509)	46,010	8,371	9,909	69,715	87,995	(1,305)
872,663	(499,426)	161,245	29,337	34,726	244,319	308,382	(4,574)
297,607	(170,321)	54,990	10,005	11,843	83,321	105,169	(1,560)
565,825	(323,822)	104,550	19,021	22,516	158,414	199,951	(2,966)
2,047,121	(1,171,570)	378,254	68,819	81,461	573,131	723,411	(10,729)
559,932	(320,450)	103,461	18,823	22,281	156,764	197,868	(2,935)
410,470	(234,912)	75,844	13,799	16,334	114,919	145,052	(2,151)
87,192,381	(49,900,317)	16,110,861	2,931,166	3,469,632	24,411,184	30,811,982	(456,998)

**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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
00221	MAR-MAC UNIFIED POLICE DISTRICT	\$ 13,225	0.039880%	(17,401)	50,344
00313	POLK COUNTY RANGERS	1,476,470	4.452214%	(1,942,621)	5,620,393
00331	BATTLE CREEK COMMUNITY AMBULANCE	3,047	0.009187%	(4,008)	11,597
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	157,017	0.473476%	(206,590)	597,707
01201	ADAIR COUNTY	41,775	0.125970%	(54,964)	159,023
01204	ADAIR COUNTY HEALTH SYSTEM	24,382	0.073522%	(32,080)	92,812
01301	CITY OF FONTANELLE	2,014	0.006073%	(2,650)	7,667
01302	CITY OF GREENFIELD	13,126	0.039582%	(17,271)	49,967
01306	CITY OF ADAIR	4,521	0.013631%	(5,948)	17,208
02201	ADAMS COUNTY	26,471	0.079821%	(34,828)	100,765
03201	ALLAMAKEE COUNTY	29,949	0.090309%	(39,404)	114,005
03303	CITY OF NEW ALBIN	3,952	0.011916%	(5,199)	15,042
03304	CITY OF LANSING	10,234	0.030859%	(13,465)	38,956
03306	CITY OF POSTVILLE	21,499	0.064828%	(28,286)	81,837
03312	VETERAN'S MEMORIAL HOSPITAL	8,729	0.026322%	(11,485)	33,228
03313	WAUKON POLICE DEPARTMENT	27,415	0.082668%	(36,070)	104,358
04201	APPANOOSE COUNTY	28,883	0.087096%	(38,002)	109,948
04301	CITY OF CENTERVILLE	1,336	0.004030%	(1,758)	5,087
04304	CITY OF MOULTON	17	0.000050%	(22)	63
05201	AUDUBON COUNTY	16,696	0.050347%	(21,968)	63,557
05302	CITY OF AUDUBON	6,147	0.018536%	(8,088)	23,400
05308	AUDUBON POLICE DEPT	13,934	0.042017%	(18,333)	53,042
06201	BENTON COUNTY	69,314	0.209013%	(91,198)	263,855
06301	CITY OF VINTON	45,050	0.135846%	(59,273)	171,489
06302	CITY OF BELLE PLAINE	17,924	0.054049%	(23,583)	68,231
06314	CITY OF SHELLSBURG	5,254	0.015843%	(6,913)	20,000
06315	CITY OF URBANA	5,107	0.015399%	(6,719)	19,439
07201	BLACK HAWK COUNTY	25,996	0.078391%	(34,204)	98,959
07302	CITY OF CEDAR FALLS	2,864	0.008635%	(3,768)	10,901
07304	CITY OF GILBERTVILLE	5,900	0.017790%	(7,762)	22,458
07306	CITY OF DUNKERTON	4,217	0.012717%	(5,549)	16,054
07311	CITY OF LA PORTE CITY	19,766	0.059602%	(26,006)	75,240
07319	CITY OF EVANSDALE	7,529	0.022704%	(9,906)	28,661
07334	HUDSON POLICE DEPARTMENT	21,056	0.063492%	(27,703)	80,152
08201	BOONE COUNTY	47,256	0.142497%	(62,175)	179,885

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>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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>
(74,479)	15,174	3,343	51	22,947	26,341	4,634
(8,314,871)	1,694,066	373,198	5,729	2,561,757	2,940,684	517,372
(17,157)	3,496	770	12	5,286	6,068	1,068
(884,254)	180,157	39,688	609	272,433	312,730	55,020
(235,260)	47,932	10,559	162	72,482	83,203	14,638
(137,308)	27,975	6,163	95	42,304	48,562	8,544
(11,343)	2,311	509	8	3,495	4,012	706
(73,922)	15,061	3,318	51	22,775	26,144	4,600
(25,458)	5,187	1,143	18	7,843	9,004	1,584
(149,072)	30,372	6,691	103	45,928	52,722	9,276
(168,660)	34,363	7,570	116	51,963	59,649	10,494
(22,254)	4,534	999	15	6,856	7,870	1,385
(57,632)	11,742	2,587	40	17,756	20,383	3,586
(121,071)	24,667	5,434	83	37,301	42,818	7,533
(49,158)	10,015	2,206	34	15,145	17,385	3,059
(154,388)	31,455	6,929	106	47,566	54,601	9,606
(162,659)	33,140	7,301	112	50,114	57,527	10,121
(7,526)	1,533	338	5	2,319	2,662	468
(94)	19	4	-	29	33	6
(94,027)	19,157	4,220	65	28,969	33,254	5,851
(34,618)	7,053	1,554	24	10,666	12,244	2,154
(78,471)	15,988	3,522	54	24,176	27,752	4,883
(390,349)	79,529	17,520	269	120,264	138,053	24,289
(253,703)	51,689	11,387	175	78,164	89,726	15,786
(100,941)	20,566	4,531	70	31,099	35,700	6,281
(29,588)	6,028	1,328	20	9,116	10,464	1,841
(28,759)	5,859	1,291	20	8,860	10,171	1,789
(146,401)	29,828	6,571	101	45,105	51,777	9,109
(16,126)	3,286	724	11	4,968	5,703	1,003
(33,224)	6,769	1,491	23	10,236	11,750	2,067
(23,751)	4,839	1,066	16	7,317	8,399	1,478
(111,311)	22,679	4,996	77	34,294	39,367	6,926
(42,401)	8,639	1,903	29	13,064	14,996	2,638
(118,577)	24,159	5,322	82	36,533	41,937	7,378
(266,124)	54,220	11,944	183	81,991	94,118	16,559

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Protection Occupation Membership Group**  
As of and for the year ended June 30, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
08204	BOONE COUNTY HOSPITAL	55,625	0.167735%	(73,187)	211,745
08301	CITY OF BOONE	12,779	0.038534%	(16,813)	48,645
08302	CITY OF OGDEN	17,634	0.053175%	(23,202)	67,127
08303	CITY OF MADRID	18,548	0.055931%	(24,404)	70,607
09201	BREMER COUNTY	48,728	0.146936%	(64,112)	185,489
09302	CITY OF SUMNER	14,133	0.042619%	(18,596)	53,801
09304	CITY OF TRIPOLI	5,582	0.016833%	(7,345)	21,249
09305	CITY OF JANESVILLE	8,512	0.025667%	(11,199)	32,402
09318	WAVERLY HEALTH CENTER	76,649	0.231132%	(100,849)	291,777
09319	DENVER POLICE DEPARTMENT	17,319	0.052225%	(22,787)	65,927
09322	READLYN POLICE DEPT	5,149	0.015525%	(6,774)	19,599
10201	BUCHANAN COUNTY	52,305	0.157724%	(68,819)	199,108
10205	BUCHANAN COUNTY HEALTH CENTER	7,956	0.023991%	(10,468)	30,286
10301	CITY OF FAIRBANK	6,015	0.018137%	(7,914)	22,896
10302	CITY OF INDEPENDENCE	76,731	0.231377%	(100,956)	292,086
10303	CITY OF JESUP	16,121	0.048612%	(21,211)	61,366
10306	CITY OF LAMONT	182	0.000549%	(239)	693
10312	CITY OF STANLEY	63	0.000190%	(83)	239
11201	BUENA VISTA COUNTY	43,436	0.130977%	(57,149)	165,343
11204	BUENA VISTA REGIONAL MEDICAL CENTER	98,321	0.296483%	(129,364)	374,274
11301	CITY OF SIOUX RAPIDS	3,667	0.011059%	(4,825)	13,960
11302	CITY OF NEWELL	4,749	0.014319%	(6,248)	18,076
11303	CITY OF MARATHON	20	0.000059%	(26)	74
11307	CITY OF STORM LAKE	8,674	0.026156%	(11,412)	33,018
12201	BUTLER COUNTY	35,623	0.107420%	(46,870)	135,605
12302	CITY OF PARKERSBURG	10,123	0.030525%	(13,319)	38,534
12303	CITY OF SHELL ROCK	5,217	0.015731%	(6,864)	19,859
12305	CITY OF CLARKSVILLE	9,597	0.028939%	(12,627)	36,532
12310	CITY OF APLINGTON	7,104	0.021422%	(9,347)	27,043
12321	CITY OF BRISTOW	91	0.000275%	(120)	347
13201	CALHOUN COUNTY	48,585	0.146505%	(63,924)	184,945
13301	CITY OF ROCKWELL CITY	17,854	0.053839%	(23,491)	67,965
13303	CITY OF LAKE CITY	16,844	0.050793%	(22,162)	64,120
13307	CITY OF POMEROY	3,419	0.010309%	(4,498)	13,014
13309	CITY OF FARNHAMVILLE	3,463	0.010444%	(4,557)	13,184

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>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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>
(313,259)	63,823	14,060	216	96,513	110,789	19,492
(71,965)	14,662	3,230	50	22,172	25,452	4,478
(99,308)	20,233	4,457	68	30,596	35,121	6,179
(104,456)	21,282	4,688	72	32,182	36,942	6,500
(274,414)	55,909	12,317	189	84,545	97,051	17,075
(79,594)	16,216	3,572	55	24,522	28,149	4,953
(31,437)	6,405	1,411	22	9,685	11,118	1,956
(47,936)	9,766	2,152	33	14,769	16,954	2,983
(431,658)	87,946	19,374	297	132,991	152,662	26,859
(97,534)	19,871	4,378	67	30,050	34,495	6,069
(28,995)	5,907	1,301	20	8,933	10,254	1,804
(294,563)	60,014	13,221	203	90,753	104,177	18,328
(44,805)	9,129	2,011	31	13,804	15,846	2,788
(33,872)	6,901	1,520	23	10,436	11,979	2,108
(432,116)	88,039	19,395	298	133,132	152,825	26,887
(90,786)	18,497	4,075	63	27,971	32,109	5,649
(1,025)	209	46	1	316	363	64
(354)	72	16	-	109	125	22
(244,611)	49,837	10,979	168	75,363	86,510	15,220
(553,706)	112,812	24,852	381	170,593	195,826	34,453
(20,653)	4,208	927	14	6,363	7,304	1,285
(26,742)	5,448	1,200	18	8,239	9,457	1,664
(110)	22	5	-	34	39	7
(48,848)	9,952	2,192	34	15,050	17,276	3,039
(200,616)	40,873	9,004	138	61,808	70,950	12,483
(57,008)	11,615	2,559	39	17,564	20,162	3,547
(29,379)	5,986	1,319	20	9,052	10,391	1,828
(54,046)	11,011	2,426	37	16,651	19,114	3,363
(40,008)	8,151	1,796	28	12,326	14,150	2,489
(514)	105	23	-	158	181	32
(273,610)	55,745	12,280	188	84,297	96,765	17,025
(100,549)	20,486	4,513	69	30,978	35,560	6,256
(94,860)	19,327	4,258	65	29,226	33,549	5,902
(19,254)	3,923	864	13	5,932	6,809	1,198
(19,505)	3,974	875	13	6,009	6,897	1,214

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
13323	MANSON POLICE DEPT	15,325	0.046210%	(20,163)	58,335
14201	CARROLL COUNTY	98,932	0.298324%	(130,167)	376,599
14308	CITY OF MANNING	16,507	0.049776%	(21,719)	62,836
14309	CITY OF COON RAPIDS	9,776	0.029478%	(12,862)	37,212
15201	CASS COUNTY	19,652	0.059260%	(25,857)	74,809
15302	CITY OF ATLANTIC	78,567	0.236914%	(103,372)	299,076
15305	CITY OF ANITA	23	0.000069%	(30)	87
16201	CEDAR COUNTY	74,254	0.223909%	(97,697)	282,658
16303	CITY OF TIPTON	44,586	0.134446%	(58,663)	169,722
16304	CITY OF WEST BRANCH	17,313	0.052207%	(22,779)	65,905
16305	CITY OF DURANT	16,272	0.049067%	(21,409)	61,941
16306	CITY OF MECHANICSVILLE	4,562	0.013756%	(6,002)	17,365
16307	CITY OF CLARENCE	9,662	0.029136%	(12,713)	36,781
17201	CERRO GORDO COUNTY	136,004	0.410112%	(178,943)	517,718
17303	CITY OF CLEAR LAKE	120,735	0.364070%	(158,854)	459,595
17305	CITY OF THORNTON	39	0.000116%	(51)	147
17308	CITY OF ROCKWELL	4,383	0.013217%	(5,767)	16,685
18201	CHEROKEE COUNTY	19,514	0.058843%	(25,675)	74,282
18302	CITY OF CHEROKEE	49,578	0.149500%	(65,231)	188,726
18306	CITY OF MARCUS	3,056	0.009214%	(4,020)	11,631
18309	CITY OF AURELIA	4,783	0.014424%	(6,294)	18,209
19201	CHICKASAW COUNTY	23,565	0.071060%	(31,005)	89,704
19303	CITY OF NASHUA	15,854	0.047807%	(20,860)	60,351
19304	CITY OF NEW HAMPTON	32,057	0.096665%	(42,177)	122,028
20201	CLARKE COUNTY	40,360	0.121704%	(53,103)	153,637
20204	CLARKE COUNTY HOSPITAL	38,773	0.116918%	(51,015)	147,595
20301	CITY OF OSCEOLA	52,860	0.159396%	(69,549)	201,219
21201	CLAY COUNTY	70,403	0.212295%	(92,630)	267,998
21301	CITY OF EVERLY	175	0.000529%	(231)	668
21302	SPENCER HOSPITAL	53,026	0.159898%	(69,768)	201,852
21303	CITY OF SPENCER	3,371	0.010166%	(4,436)	12,834
22201	CLAYTON COUNTY	64,766	0.195299%	(85,214)	246,542
22302	CITY OF GUTTENBERG	18,634	0.056189%	(24,517)	70,931
22303	CITY OF STRAWBERRY POINT	3,967	0.011963%	(5,220)	15,102
22306	CITY OF ELKADER	10,231	0.030850%	(13,461)	38,944

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources
(86,302)	17,583	3,873	59	26,589	30,521	5,370
(557,144)	113,512	25,006	384	171,652	197,042	34,667
(92,960)	18,940	4,172	64	28,640	32,876	5,784
(55,052)	11,216	2,471	38	16,961	19,470	3,425
(110,673)	22,548	4,967	76	34,098	39,141	6,886
(442,457)	90,146	19,859	305	136,318	156,482	27,531
(129)	26	6	-	40	46	8
(418,168)	85,197	18,769	288	128,835	147,892	26,019
(251,089)	51,157	11,270	173	77,359	88,802	15,623
(97,501)	19,865	4,376	67	30,039	34,482	6,067
(91,636)	18,670	4,113	63	28,233	32,409	5,702
(25,690)	5,234	1,153	18	7,915	9,086	1,598
(54,414)	11,086	2,442	37	16,765	19,244	3,386
(765,918)	156,048	34,377	528	235,974	270,879	47,657
(679,930)	138,528	30,517	468	209,482	240,467	42,307
(217)	44	10	-	67	77	14
(24,685)	5,029	1,108	17	7,605	8,730	1,536
(109,894)	22,390	4,932	76	33,857	38,865	6,838
(279,203)	56,885	12,531	192	86,021	98,744	17,373
(17,208)	3,506	772	12	5,302	6,086	1,071
(26,939)	5,488	1,209	19	8,300	9,528	1,676
(132,710)	27,038	5,956	91	40,887	46,934	8,258
(89,284)	18,191	4,007	62	27,508	31,577	5,555
(180,529)	36,781	8,103	124	55,620	63,847	11,233
(227,293)	46,308	10,202	157	70,027	80,386	14,143
(218,354)	44,487	9,800	150	67,274	77,224	13,587
(297,686)	60,650	13,361	205	91,715	105,281	18,523
(396,479)	80,778	17,795	273	122,152	140,220	24,670
(988)	201	44	1	304	349	61
(298,622)	60,841	13,403	206	92,004	105,613	18,581
(18,986)	3,868	852	13	5,849	6,714	1,181
(364,737)	74,311	16,370	251	112,373	128,994	22,695
(104,937)	21,380	4,710	72	32,330	37,112	6,529
(22,342)	4,552	1,003	15	6,883	7,901	1,390
(57,614)	11,738	2,586	40	17,751	20,377	3,585

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
22308	CITY OF MONONA	7,994	0.024105%	(10,518)	30,430
22311	CITY OF GARNAVILLO	1,893	0.005708%	(2,491)	7,206
22324	GUTTENBERG MUNIC HOSP	15,177	0.045765%	(19,969)	57,773
22331	STRAWBERRY POINT POLICE DEPT	9,493	0.028626%	(12,490)	36,137
23201	CLINTON COUNTY	68,104	0.205365%	(89,606)	259,249
24201	CRAWFORD COUNTY	28,905	0.087160%	(38,030)	110,029
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	66,837	0.201543%	(87,939)	254,424
24301	CITY OF DENISON	10,460	0.031541%	(13,762)	39,816
24303	CITY OF MANILLA	2,790	0.008413%	(3,671)	10,621
24305	CITY OF CHARTER OAK	504	0.001519%	(663)	1,918
24320	DENISON POLICE DEPARTMENT	56,669	0.170881%	(74,560)	215,717
25201	DALLAS COUNTY	156,432	0.471712%	(205,821)	595,480
25301	CITY OF WOODWARD	4,530	0.013660%	(5,960)	17,245
25303	CITY OF MINBURN	138	0.000415%	(181)	523
25305	CITY OF VAN METER	5,647	0.017028%	(7,430)	21,496
25308	CITY OF PERRY	65,955	0.198884%	(86,779)	251,068
25312	CITY OF ADEL	42,732	0.128856%	(56,223)	162,666
25314	CITY OF GRANGER	10,499	0.031660%	(13,814)	39,967
25315	CITY OF WAUKEE	15,454	0.046602%	(20,334)	58,830
25318	CITY OF DE SOTO	4,376	0.013197%	(5,758)	16,659
25327	DALLAS CENTER POLICE DEPARTMENT	9,375	0.028269%	(12,335)	35,686
25334	WAUKEE POLICE DEPARTMENT	176,570	0.532439%	(232,317)	672,140
26201	DAVIS COUNTY	24,572	0.074097%	(32,330)	93,538
26203	DAVIS COUNTY HOSPITAL	32,610	0.098333%	(42,905)	124,134
26301	CITY OF BLOOMFIELD	29,254	0.088213%	(38,490)	111,359
27201	DECATUR COUNTY	28,560	0.086121%	(37,577)	108,718
27204	DECATUR COUNTY HOSPITAL	37,105	0.111889%	(48,820)	141,246
27301	CITY OF LAMONI	1,284	0.003871%	(1,689)	4,887
27302	CITY OF LEON	9,523	0.028716%	(12,530)	36,251
27318	LAMONI POLICE DEPARTMENT	13,789	0.041581%	(18,143)	52,491
28201	DELAWARE COUNTY	15,116	0.045582%	(19,889)	57,542
28204	REGIONAL MEDICAL CENTER	39,199	0.118201%	(51,574)	149,215
28301	CITY OF EDGEWOOD	1,189	0.003586%	(1,565)	4,527
28304	CITY OF MANCHESTER	52,944	0.159651%	(69,660)	201,540
28309	CITY OF DELHI	3,601	0.010859%	(4,738)	13,708

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(45,019)	9,172	2,021	31	13,870	15,922	2,801
(10,661)	2,172	478	7	3,284	3,769	663
(85,470)	17,414	3,836	59	26,333	30,228	5,318
(53,461)	10,892	2,400	37	16,471	18,908	3,326
(383,536)	78,141	17,214	264	118,165	135,643	23,865
(162,779)	33,164	7,306	112	50,151	57,569	10,129
(376,397)	76,687	16,894	259	115,966	133,119	23,420
(58,905)	12,001	2,644	41	18,148	20,833	3,665
(15,712)	3,201	705	11	4,841	5,557	978
(2,838)	578	127	2	874	1,003	177
(319,135)	65,020	14,324	220	98,323	112,867	19,857
(880,961)	179,486	39,540	607	271,418	311,565	54,816
(25,512)	5,198	1,145	18	7,860	9,023	1,587
(774)	158	35	1	239	275	48
(31,801)	6,479	1,427	22	9,798	11,247	1,979
(371,433)	75,675	16,671	256	114,436	131,363	23,111
(240,649)	49,030	10,801	166	74,142	85,109	14,974
(59,127)	12,047	2,654	41	18,217	20,912	3,679
(87,033)	17,732	3,906	60	26,814	30,780	5,415
(24,646)	5,021	1,106	17	7,593	8,716	1,534
(52,795)	10,756	2,370	36	16,266	18,672	3,285
(994,373)	202,593	44,630	685	306,360	351,675	61,872
(138,382)	28,194	6,211	95	42,635	48,941	8,610
(183,645)	37,416	8,243	127	56,580	64,950	11,427
(164,745)	33,565	7,394	113	50,757	58,264	10,251
(160,839)	32,769	7,219	111	49,553	56,883	10,008
(208,962)	42,574	9,379	144	64,380	73,903	13,002
(7,230)	1,473	324	5	2,227	2,556	450
(53,630)	10,926	2,407	37	16,523	18,967	3,337
(77,656)	15,822	3,485	53	23,925	27,463	4,832
(85,128)	17,344	3,821	59	26,227	30,107	5,297
(220,750)	44,975	9,908	152	68,012	78,072	13,736
(6,697)	1,364	301	5	2,063	2,369	417
(298,161)	60,747	13,382	205	91,861	105,448	18,552
(20,279)	4,132	910	14	6,248	7,172	1,262

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
29201	DES MOINES COUNTY	106,194	0.320221%	(139,721)	404,241
29305	CITY OF WEST BURLINGTON	57,395	0.173070%	(75,515)	218,480
29306	CITY OF DANVILLE	304	0.000917%	(400)	1,158
30201	DICKINSON COUNTY	42,499	0.128153%	(55,917)	161,778
30204	LAKES REGIONAL HEALTHCARE	54,192	0.163412%	(71,301)	206,288
30301	CITY OF SPIRIT LAKE	58,514	0.176446%	(76,988)	222,742
30302	CITY OF ARNOLDS PARK	33,057	0.099683%	(43,494)	125,837
30306	CITY OF OKOBOJI	21,594	0.065117%	(28,412)	82,202
30307	CITY OF MILFORD	29,954	0.090323%	(39,411)	114,022
30320	LAKE PARK POLICE DEPT	8,685	0.026188%	(11,426)	33,059
31201	DUBUQUE COUNTY	84,040	0.253417%	(110,573)	319,909
31301	CITY OF CASCADE	8,781	0.026480%	(11,554)	33,428
31303	CITY OF FARLEY	4,840	0.014594%	(6,368)	18,423
31306	CITY OF DYERSVILLE	32,268	0.097302%	(42,456)	122,832
31307	CITY OF EPWORTH	5,542	0.016711%	(7,292)	21,096
31308	CITY OF NEW VIENNA	1,486	0.004482%	(1,956)	5,658
31311	CITY OF PEOSTA	15,809	0.047671%	(20,800)	60,179
31319	CITY OF ASBURY	17,962	0.054165%	(23,633)	68,376
32201	EMMET COUNTY	35,729	0.107739%	(47,009)	136,007
32301	CITY OF ARMSTRONG	6,412	0.019335%	(8,436)	24,408
32303	CITY OF ESTHERVILLE	1,429	0.004309%	(1,880)	5,440
33201	FAYETTE COUNTY	71,690	0.216178%	(94,324)	272,899
33302	CITY OF WEST UNION	18,465	0.055680%	(24,295)	70,289
33305	CITY OF FAYETTE	8,326	0.025106%	(10,954)	31,693
34201	FLOYD COUNTY	19,697	0.059395%	(25,916)	74,979
34302	CITY OF CHARLES CITY	237	0.000716%	(312)	903
34305	CITY OF NORA SPRINGS	8,205	0.024741%	(10,795)	31,233
35201	FRANKLIN COUNTY	18,488	0.055748%	(24,325)	70,376
35205	FRANKLIN GEN HOSP	24,668	0.074384%	(32,456)	93,901
35301	CITY OF HAMPTON	7,164	0.021602%	(9,425)	27,270
35309	CITY OF SHEFFIELD	8,616	0.025980%	(11,336)	32,797
35311	CITY OF HANSELL	101	0.000306%	(133)	386
35315	HAMPTON POLICE DEPT	27,395	0.082608%	(36,044)	104,283
36201	FREMONT COUNTY	17,185	0.051820%	(22,611)	65,417
36303	CITY OF SIDNEY	3,757	0.011329%	(4,943)	14,301

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(598,039)	121,844	26,842	412	184,252	211,506	37,211
(323,223)	65,853	14,507	223	99,583	114,313	20,112
(1,713)	349	77	1	528	606	107
(239,337)	48,762	10,742	165	73,738	84,645	14,892
(305,185)	62,178	13,698	210	94,026	107,934	18,989
(329,527)	67,138	14,790	227	101,525	116,542	20,504
(186,165)	37,929	8,356	128	57,356	65,840	11,584
(121,611)	24,777	5,458	84	37,468	43,010	7,567
(168,686)	34,368	7,571	116	51,971	59,658	10,496
(48,908)	9,964	2,195	34	15,068	17,297	3,043
(473,278)	96,425	21,242	326	145,814	167,382	29,448
(49,453)	10,076	2,220	34	15,236	17,490	3,077
(27,255)	5,553	1,223	19	8,397	9,639	1,696
(181,720)	37,023	8,156	125	55,987	64,268	11,307
(31,210)	6,359	1,401	21	9,616	11,038	1,942
(8,371)	1,705	376	6	2,579	2,961	521
(89,030)	18,139	3,996	61	27,430	31,487	5,540
(101,157)	20,610	4,540	70	31,166	35,776	6,294
(201,211)	40,995	9,031	139	61,992	71,162	12,520
(36,109)	7,357	1,621	25	11,125	12,771	2,247
(8,048)	1,640	361	6	2,480	2,847	501
(403,729)	82,256	18,121	278	124,386	142,785	25,121
(103,986)	21,186	4,667	72	32,038	36,777	6,470
(46,888)	9,553	2,104	32	14,446	16,582	2,917
(110,925)	22,600	4,979	76	34,175	39,230	6,902
(1,336)	272	60	1	412	473	83
(46,206)	9,414	2,074	32	14,236	16,342	2,875
(104,115)	21,212	4,673	72	32,077	36,822	6,478
(138,918)	28,303	6,235	96	42,800	49,131	8,644
(40,343)	8,219	1,811	28	12,429	14,268	2,510
(48,520)	9,885	2,178	33	14,949	17,160	3,019
(571)	116	26	-	176	202	36
(154,278)	31,432	6,924	106	47,532	54,562	9,600
(96,778)	19,718	4,344	67	29,817	34,228	6,022
(21,157)	4,310	950	15	6,518	7,483	1,316

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
36306	CITY OF TABOR	4,264	0.012857%	(5,610)	16,231
37201	GREENE COUNTY	24,645	0.074317%	(32,427)	93,816
37303	CITY OF JEFFERSON	35,614	0.107391%	(46,858)	135,569
38201	GRUNDY COUNTY	26,356	0.079476%	(34,677)	100,329
38303	CITY OF GRUNDY CENTER	27,657	0.083397%	(36,388)	105,279
39201	GUTHRIE COUNTY	25,713	0.077536%	(33,831)	97,881
39301	CITY OF PANORA	39,465	0.119003%	(51,924)	150,228
39302	CITY OF GUTHRIE CTR	9,841	0.029674%	(12,948)	37,460
39303	CITY OF STUART	29,575	0.089183%	(38,913)	112,583
40201	HAMILTON COUNTY	86,272	0.260149%	(113,510)	328,407
40202	HAMILTON HOSPITAL	40,948	0.123477%	(53,876)	155,875
40302	CITY OF WEBSTER CITY	1,417	0.004272%	(1,864)	5,392
40303	CITY OF STRATFORD	603	0.001819%	(794)	2,297
40304	CITY OF JEWELL	9,375	0.028271%	(12,336)	35,689
40307	CITY OF BLAIRSBURG	151	0.000455%	(199)	575
40308	CITY OF WILLIAMS	32	0.000096%	(42)	122
41201	HANCOCK COUNTY	40,376	0.121751%	(53,123)	153,696
41302	CITY OF BRITT	16,530	0.049844%	(21,749)	62,923
41303	CITY OF GARNER	26,648	0.080355%	(35,061)	101,439
41305	CITY OF KANAWHA	3,693	0.011136%	(4,859)	14,058
42201	HARDIN COUNTY	63,170	0.190487%	(83,115)	240,467
42302	CITY OF ACKLEY	18,263	0.055071%	(24,029)	69,521
42303	CITY OF ELDORA	42,496	0.128145%	(55,913)	161,768
42304	CITY OF IOWA FALLS	58,022	0.174962%	(76,340)	220,868
42315	CITY OF HUBBARD	184	0.000554%	(242)	699
43201	HARRISON COUNTY	40,925	0.123408%	(53,846)	155,788
43301	CITY OF MISSOURI VALLEY	27,387	0.082585%	(36,034)	104,254
43303	CITY OF WOODBINE	12,483	0.037643%	(16,425)	47,519
43305	CITY OF DUNLAP	8,454	0.025493%	(11,123)	32,182
43306	CITY OF LOGAN	11,948	0.036027%	(15,720)	45,480
44201	HENRY COUNTY	44,801	0.135095%	(58,945)	170,541
44204	HENRY COUNTY HEALTH CENTER	73,422	0.221401%	(96,603)	279,493
44301	CITY OF MOUNT PLEASANT	77,362	0.233282%	(101,787)	294,490
44302	CITY OF WINFIELD	3,781	0.011401%	(4,974)	14,392
44303	CITY OF NEW LONDON	15,162	0.045721%	(19,949)	57,717

See notes to Schedules.

	DEFERRED OUTFLOWS OF RESOURCES		DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts)*		(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(24,012)	4,892	1,078	17	7,398	8,493	1,494
(138,793)	28,278	6,229	96	42,761	49,086	8,636
(200,562)	40,862	9,002	138	61,792	70,932	12,479
(148,427)	30,240	6,662	102	45,729	52,493	9,236
(155,751)	31,733	6,991	107	47,986	55,084	9,691
(144,806)	29,503	6,499	100	44,614	51,213	9,010
(222,249)	45,281	9,975	153	68,473	78,601	13,829
(55,418)	11,291	2,487	38	17,074	19,599	3,448
(166,557)	33,934	7,476	115	51,315	58,906	10,364
(485,850)	98,987	21,806	335	149,687	171,828	30,231
(230,604)	46,983	10,350	159	71,048	81,557	14,349
(7,978)	1,625	358	5	2,458	2,821	496
(3,398)	692	152	2	1,047	1,201	211
(52,799)	10,757	2,370	36	16,267	18,673	3,285
(850)	173	38	1	262	301	53
(180)	37	8	-	55	63	11
(227,380)	46,326	10,206	157	70,054	80,417	14,148
(93,089)	18,966	4,178	64	28,680	32,922	5,792
(150,070)	30,575	6,736	103	46,236	53,075	9,338
(20,798)	4,237	933	14	6,408	7,355	1,294
(355,750)	72,480	15,967	245	109,604	125,816	22,136
(102,850)	20,954	4,616	71	31,687	36,374	6,400
(239,321)	48,759	10,741	165	73,733	84,639	14,891
(326,755)	66,573	14,666	225	100,671	115,562	20,331
(1,034)	211	46	1	319	366	64
(230,475)	46,957	10,344	159	71,008	81,511	14,341
(154,235)	31,424	6,923	106	47,519	54,548	9,597
(70,301)	14,323	3,155	48	21,659	24,862	4,374
(47,610)	9,700	2,137	33	14,668	16,838	2,962
(67,284)	13,708	3,020	46	20,730	23,796	4,187
(252,300)	51,403	11,324	174	77,732	89,230	15,699
(413,485)	84,243	18,558	285	127,392	146,235	25,728
(435,672)	88,763	19,554	300	134,228	154,082	27,109
(21,292)	4,338	956	15	6,560	7,531	1,325
(85,388)	17,397	3,832	59	26,307	30,198	5,313

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
44306	CITY OF WAYLAND	5,278	0.015915%	(6,944)	20,090
45201	HOWARD COUNTY	31,706	0.095608%	(41,717)	120,694
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	28,684	0.086494%	(37,740)	109,189
45302	CITY OF CRESKO	32,402	0.097707%	(42,632)	123,343
46201	HUMBOLDT COUNTY	14,414	0.043466%	(18,965)	54,870
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	13,221	0.039868%	(17,395)	50,329
46301	CITY OF RENWICK	418	0.001261%	(550)	1,592
46302	CITY OF HUMBOLDT	29,413	0.088693%	(38,699)	111,964
47201	IDA COUNTY	21,379	0.064468%	(28,129)	81,384
48201	IOWA COUNTY	40,879	0.123267%	(53,785)	155,610
48303	CITY OF WILLIAMSBURG	36,830	0.111058%	(48,458)	140,197
48305	CITY OF MARENGO	19,993	0.060287%	(26,305)	76,105
48310	MARENGO MEMORIAL HOSPITAL	2,441	0.007362%	(3,212)	9,294
49201	JACKSON COUNTY	34,873	0.105157%	(45,883)	132,749
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	47,628	0.143619%	(62,665)	181,302
49301	CITY OF MAQUOKETA	2,341	0.007060%	(3,080)	8,912
49303	CITY OF PRESTON	8,498	0.025626%	(11,181)	32,350
49304	CITY OF BELLEVUE	26,017	0.078452%	(34,231)	99,036
49321	SABULA POLICE DEPT	6,220	0.018755%	(8,184)	23,677
49325	ANDREW POLICE DEPT.	511	0.001541%	(672)	1,945
50201	JASPER COUNTY	90,470	0.272807%	(119,033)	344,386
50301	CITY OF COLFAX	21,591	0.065106%	(28,407)	82,188
50303	CITY OF NEWTON	4,696	0.014160%	(6,178)	17,875
50307	CITY OF MONROE	12,615	0.038040%	(16,598)	48,021
50310	CITY OF PRAIRIE CITY	14,796	0.044618%	(19,468)	56,325
50312	CITY OF BAXTER	7,856	0.023690%	(10,336)	29,905
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	21,755	0.065601%	(28,623)	82,813
51201	JEFFERSON COUNTY	70,045	0.211217%	(92,160)	266,637
51301	CITY OF FAIRFIELD	10,303	0.031068%	(13,556)	39,220
52201	JOHNSON COUNTY	276,036	0.832373%	(363,187)	1,050,771
52303	CITY OF CORALVILLE	260,310	0.784951%	(342,496)	990,908
52310	CITY OF HILLS	278	0.000839%	(366)	1,059
52315	CITY OF NORTH LIBERTY	115,932	0.349586%	(152,534)	441,310
52319	UNIVERSITY HEIGHTS POLICE DEPT	28,427	0.085719%	(37,402)	108,210
53201	JONES COUNTY	28,446	0.085779%	(37,428)	108,285

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources
(29,722)	6,056	1,334	20	9,157	10,511	1,849
(178,557)	36,379	8,014	123	55,012	63,149	11,110
(161,535)	32,911	7,250	111	49,768	57,129	10,051
(182,475)	37,177	8,190	126	56,219	64,535	11,354
(81,176)	16,539	3,643	56	25,010	28,709	5,051
(74,457)	15,170	3,342	51	22,940	26,333	4,633
(2,356)	480	106	2	726	834	147
(165,641)	33,748	7,434	114	51,033	58,581	10,307
(120,400)	24,530	5,404	83	37,094	42,581	7,492
(230,212)	46,903	10,333	159	70,927	81,419	14,324
(207,409)	42,257	9,309	143	63,901	73,353	12,906
(112,591)	22,939	5,053	78	34,689	39,820	7,006
(13,749)	2,801	617	9	4,236	4,862	856
(196,390)	40,012	8,815	135	60,506	69,456	12,220
(268,220)	54,647	12,039	185	82,637	94,861	16,689
(13,185)	2,686	592	9	4,062	4,663	820
(47,859)	9,751	2,148	33	14,745	16,926	2,978
(146,515)	29,851	6,576	101	45,140	51,817	9,117
(35,027)	7,136	1,572	24	10,792	12,388	2,179
(2,878)	586	129	2	887	1,018	179
(509,489)	103,803	22,867	351	156,970	180,188	31,702
(121,591)	24,773	5,457	84	37,461	43,002	7,566
(26,445)	5,388	1,187	18	8,147	9,352	1,645
(71,043)	14,474	3,189	49	21,888	25,126	4,420
(83,327)	16,977	3,740	57	25,673	29,470	5,185
(44,242)	9,014	1,986	30	13,631	15,647	2,753
(122,515)	24,961	5,499	84	37,746	43,329	7,623
(394,465)	80,368	17,705	272	121,532	139,509	24,545
(58,022)	11,821	2,604	40	17,876	20,520	3,610
(1,554,524)	316,717	69,772	1,071	478,938	549,781	96,726
(1,465,960)	298,674	65,797	1,010	451,653	518,460	91,216
(1,567)	319	70	1	483	554	98
(652,880)	133,017	29,303	450	201,148	230,901	40,624
(160,087)	32,616	7,185	110	49,322	56,617	9,961
(160,198)	32,639	7,190	110	49,356	56,656	9,968

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
53304	CITY OF ANAMOSA	2,871	0.008657%	(3,777)	10,928
53305	CITY OF MONTICELLO	68,054	0.205214%	(89,540)	259,058
53320	ANAMOSA POLICE DEPT	33,242	0.100240%	(43,738)	126,541
54201	KEOKUK COUNTY	33,858	0.102096%	(44,547)	128,884
54205	KEOKUK COUNTY HEALTH CENTER	47,914	0.144481%	(63,041)	182,390
54301	CITY OF SIGOURNEY	12,425	0.037468%	(16,348)	47,299
54304	CITY OF KEOTA	5,391	0.016256%	(7,093)	20,521
55201	KOSSUTH COUNTY	48,376	0.145875%	(63,649)	184,150
55301	CITY OF ALGONA	64,614	0.194839%	(85,014)	245,962
55306	CITY OF BANCROFT	6,750	0.020355%	(8,881)	25,696
55309	CITY OF BURT	189	0.000570%	(249)	720
55322	ALGONA POLICE DEPARTMENT	7,510	0.022645%	(9,881)	28,587
56201	LEE COUNTY	67,687	0.204106%	(89,057)	257,659
56304	CITY OF WEST POINT	4,295	0.012951%	(5,651)	16,349
56310	CITY OF MONTROSE	3,715	0.011202%	(4,888)	14,141
56323	DONNELSON POLICE DEPARTMENT	3,682	0.011102%	(4,844)	14,015
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	89,059	0.268553%	(117,177)	339,016
57202	LINN COUNTY	60,465	0.182330%	(79,556)	230,170
57301	CITY OF CEDAR RAPIDS	92,679	0.279469%	(121,940)	352,796
57304	CITY OF LISBON	15,468	0.046644%	(20,352)	58,883
57305	CITY OF MOUNT VERNON	38,172	0.115107%	(50,224)	145,309
57308	CITY OF MARION	250	0.000755%	(329)	953
57317	CITY OF ROBINS	8,633	0.026031%	(11,358)	32,861
57319	CITY OF HIAWATHA	120,526	0.363439%	(158,579)	458,799
57323	CITY OF FAIRFAX	95	0.000287%	(125)	363
58201	LOUISA COUNTY	47,594	0.143518%	(62,621)	181,175
58301	CITY OF WAPELLO	12,103	0.036496%	(15,924)	46,072
58316	COLUMBUS JUNCTION POLICE DEPT	19,042	0.057420%	(25,054)	72,486
59201	LUCAS COUNTY	22,289	0.067211%	(29,326)	84,846
59204	LUCAS COUNTY HEALTH CENTER	54,351	0.163892%	(71,510)	206,894
59301	CITY OF RUSSELL	239	0.000721%	(315)	910
59311	CHARITON POLICE DEPT	26,930	0.081205%	(35,432)	102,512
60201	LYON COUNTY	65,881	0.198661%	(86,681)	250,786
60307	CITY OF ROCK RAPIDS	1,915	0.005775%	(2,520)	7,290
61201	MADISON COUNTY	78,982	0.238165%	(103,918)	300,655

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>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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>
(16,167)	3,294	726	11	4,981	5,718	1,006
(383,253)	78,084	17,202	264	118,078	135,544	23,847
(187,207)	38,141	8,402	129	57,677	66,208	11,648
(190,672)	38,847	8,558	131	58,745	67,434	11,864
(269,830)	54,975	12,111	186	83,133	95,430	16,789
(69,975)	14,257	3,141	48	21,559	24,748	4,354
(30,359)	6,185	1,363	21	9,353	10,737	1,889
(272,433)	55,505	12,228	188	83,935	96,351	16,951
(363,879)	74,136	16,332	251	112,109	128,692	22,641
(38,015)	7,745	1,706	26	11,712	13,444	2,365
(1,064)	217	48	1	328	377	66
(42,292)	8,617	1,898	29	13,030	14,957	2,632
(381,184)	77,662	17,109	263	117,440	134,812	23,718
(24,187)	4,928	1,086	17	7,452	8,555	1,505
(20,920)	4,262	939	14	6,445	7,398	1,302
(20,733)	4,224	931	14	6,388	7,333	1,290
(501,544)	102,184	22,511	345	154,522	177,378	31,207
(340,517)	69,377	15,283	235	104,911	120,429	21,188
(521,931)	106,338	23,426	360	160,803	184,589	32,476
(87,112)	17,748	3,910	60	26,839	30,809	5,420
(214,972)	43,798	9,649	148	66,231	76,028	13,376
(1,409)	287	63	1	434	498	88
(48,616)	9,905	2,182	33	14,978	17,193	3,025
(678,753)	138,289	30,464	468	209,119	240,051	42,234
(537)	109	24	-	165	189	33
(268,032)	54,609	12,030	185	82,579	94,794	16,678
(68,160)	13,887	3,059	47	21,000	24,106	4,241
(107,236)	21,848	4,813	74	33,039	37,926	6,673
(125,522)	25,574	5,634	86	38,672	44,392	7,810
(306,081)	62,361	13,738	211	94,302	108,251	19,045
(1,347)	274	60	1	415	476	84
(151,657)	30,899	6,807	104	46,725	53,636	9,437
(371,016)	75,590	16,652	256	114,308	131,216	23,086
(10,785)	2,197	484	7	3,323	3,814	671
(444,793)	90,622	19,964	306	137,038	157,308	27,676

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
61204	MADISON COUNTY MEMORIAL HOSPITAL	7,145	0.021546%	(9,401)	27,199
61301	CITY OF WINTERSET	46,746	0.140961%	(61,505)	177,947
61303	CITY OF EARLHAM	1,582	0.004771%	(2,082)	6,022
61317	EARLHAM POLICE DEPT	6,866	0.020704%	(9,034)	26,137
62201	MAHASKA COUNTY	58,125	0.175273%	(76,477)	221,262
62204	MAHASKA HEALTH PARTNERSHIP	57,128	0.172267%	(75,165)	217,466
62301	CITY OF NEW SHARON	893	0.002693%	(1,175)	3,399
62302	CITY OF OSKALOOSA	271	0.000818%	(357)	1,033
62311	NEW SHARON POLICE DEPT	4,021	0.012126%	(5,291)	15,307
63201	MARION COUNTY	83,589	0.252057%	(109,979)	318,192
63301	CITY OF KNOXVILLE	24,927	0.075167%	(32,797)	94,889
63306	CITY OF PLEASANTVILLE	13,181	0.039748%	(17,343)	50,177
63321	CITY OF MELCHER-DALLAS	2,393	0.007216%	(3,149)	9,110
64201	MARSHALL COUNTY	146,764	0.442559%	(193,101)	558,678
64302	CITY OF STATE CENTER	6,779	0.020441%	(8,919)	25,804
64306	CITY OF MELBOURNE	1,600	0.004824%	(2,105)	6,089
65201	MILLS COUNTY	34,597	0.104325%	(45,520)	131,698
65301	CITY OF GLENWOOD	51,729	0.155985%	(68,060)	196,912
65311	CITY OF PACIFIC JUNCTION	180	0.000543%	(237)	686
66201	MITCHELL COUNTY	26,889	0.081083%	(35,379)	102,357
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	29,403	0.088662%	(38,686)	111,925
66301	CITY OF OSAGE	29,359	0.088529%	(38,628)	111,757
66306	CITY OF STACYVILLE	1,710	0.005156%	(2,250)	6,509
66307	CITY OF SAINT ANSGAR	4,668	0.014076%	(6,142)	17,769
67201	MONONA COUNTY	40,587	0.122388%	(53,401)	154,500
67301	CITY OF ONAWA	28,233	0.085136%	(37,147)	107,475
67302	CITY OF MAPLETON	5,720	0.017249%	(7,526)	21,775
67304	CITY OF WHITING	1,686	0.005084%	(2,218)	6,418
67312	CITY OF BLENCOE	33	0.000098%	(43)	124
68201	MONROE COUNTY	36,149	0.109004%	(47,561)	137,605
68204	MONROE COUNTY HOSPITAL	40,813	0.123068%	(53,698)	155,359
68301	CITY OF ALBIA	26,185	0.078961%	(34,453)	99,678
69201	MONTGOMERY COUNTY	43,550	0.131323%	(57,300)	165,779
69301	CITY OF RED OAK	107,942	0.325493%	(142,022)	410,897
70201	MUSCATINE COUNTY	184,454	0.556212%	(242,690)	702,151

See notes to Schedules.

Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	DEFERRED OUTFLOWS OF RESOURCES		DEFERRED INFLOWS OF RESOURCES			
	(Excluding Employer Specific Amounts)*		(Excluding Employer Specific Amounts) *			
	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(40,238)	8,198	1,806	28	12,397	14,231	2,504
(263,256)	53,636	11,816	181	81,107	93,104	16,380
(8,909)	1,815	400	6	2,745	3,151	554
(38,667)	7,878	1,735	27	11,913	13,675	2,406
(327,337)	66,691	14,692	225	100,850	115,767	20,368
(321,722)	65,547	14,440	222	99,120	113,782	20,018
(5,029)	1,025	226	3	1,549	1,778	313
(1,528)	311	69	1	471	541	95
(22,646)	4,614	1,016	16	6,977	8,009	1,409
(470,738)	95,908	21,128	324	145,031	166,483	29,290
(140,380)	28,601	6,301	97	43,250	49,648	8,735
(74,232)	15,124	3,332	51	22,870	26,253	4,619
(13,477)	2,746	605	9	4,152	4,766	839
(826,515)	168,393	37,097	569	254,644	292,310	51,428
(38,175)	7,778	1,713	26	11,762	13,501	2,375
(9,008)	1,835	404	6	2,775	3,185	561
(194,835)	39,696	8,745	134	60,027	68,906	12,123
(291,315)	59,352	13,075	201	89,752	103,028	18,126
(1,014)	207	46	1	313	360	63
(151,429)	30,852	6,797	104	46,654	53,555	9,422
(165,583)	33,736	7,432	114	51,015	58,561	10,303
(165,335)	33,685	7,421	114	50,939	58,474	10,288
(9,630)	1,962	432	7	2,967	3,406	599
(26,288)	5,356	1,180	18	8,099	9,297	1,636
(228,570)	46,569	10,259	157	70,421	80,837	14,222
(158,999)	32,394	7,136	110	48,987	56,233	9,893
(32,215)	6,563	1,446	22	9,925	11,393	2,004
(9,494)	1,934	426	7	2,925	3,358	591
(184)	37	8	-	57	65	11
(203,574)	41,476	9,137	140	62,720	71,997	12,667
(229,840)	46,827	10,316	158	70,812	81,286	14,301
(147,465)	30,044	6,619	102	45,433	52,154	9,176
(245,256)	49,968	11,008	169	75,562	86,739	15,260
(607,886)	123,850	27,284	419	187,285	214,988	37,824
(1,038,771)	211,638	46,623	716	320,038	367,377	64,635

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
70302	CITY OF WILTON	22,996	0.069342%	(30,256)	87,536
70303	CITY OF WEST LIBERTY	43,679	0.131713%	(57,470)	166,272
70304	CITY OF MUSCATINE	5,321	0.016046%	(7,001)	20,256
70307	CITY OF NICHOLS	1,716	0.005176%	(2,258)	6,534
70316	CITY OF ATALISSA	922	0.002780%	(1,213)	3,510
70317	CITY OF CONESVILLE	1,215	0.003662%	(1,598)	4,623
71201	O'BRIEN COUNTY	64,691	0.195072%	(85,115)	246,255
71301	CITY OF PRIMGHAR	1,216	0.003666%	(1,600)	4,628
71302	CITY OF SHELDON	4,780	0.014413%	(6,289)	18,195
71306	CITY OF PAULLINA	7,877	0.023752%	(10,363)	29,984
71322	SHELDON POLICE DEPARTMENT	38,215	0.115235%	(50,280)	145,471
71323	HARTLEY POLICE DEPARTMENT	9,100	0.027441%	(11,973)	34,641
71325	SANBORN POLICE DEPARTMENT	9,874	0.029775%	(12,992)	37,588
71326	SUTHERLAND POLICE DEPARTMENT	6,415	0.019344%	(8,440)	24,420
72201	OSCEOLA COUNTY	35,836	0.108060%	(47,150)	136,413
73201	PAGE COUNTY	28,281	0.085279%	(37,209)	107,654
73301	CITY OF SHENANDOAH	41,155	0.124101%	(54,149)	156,663
73302	CITY OF CLARINDA	9,132	0.027538%	(12,016)	34,764
73303	CLARINDA REGIONAL HEALTH CENTER	69,507	0.209595%	(91,452)	264,589
73309	CITY OF ESSEX	3,782	0.011404%	(4,976)	14,396
73326	CLARINDA POLICE DEPARTMENT	38,164	0.115081%	(50,213)	145,276
74201	PALO ALTO COUNTY	17,587	0.053032%	(23,139)	66,947
74205	PALO ALTO COUNTY HEALTH SYSTEM	29,299	0.088351%	(38,550)	111,532
74301	CITY OF EMMETSBURG	27,826	0.083909%	(36,612)	105,925
74303	CITY OF WEST BEND	4,762	0.014361%	(6,266)	18,129
75201	PLYMOUTH COUNTY	62,495	0.188449%	(82,226)	237,895
75301	CITY OF AKRON	14,566	0.043924%	(19,165)	55,449
75302	CITY OF REMSEN	10,796	0.032554%	(14,204)	41,095
75304	CITY OF KINGSLEY	6,197	0.018685%	(8,153)	23,588
75305	CITY OF LE MARS	55,535	0.167462%	(73,068)	211,401
75306	CITY OF MERRILL	4,173	0.012584%	(5,491)	15,886
75324	HINTON POLICE DEPARTMENT	9,404	0.028357%	(12,373)	35,797
76201	POCAHONTAS COUNTY	51,616	0.155646%	(67,912)	196,484
76301	CITY OF FONDA	4,838	0.014588%	(6,365)	18,416
76302	CITY OF POCAHONTAS	16,951	0.051113%	(22,302)	64,524

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(129,502)	26,385	5,812	89	39,899	45,800	8,058
(245,985)	50,117	11,041	169	75,786	86,996	15,306
(29,967)	6,105	1,345	21	9,232	10,598	1,865
(9,666)	1,969	434	7	2,978	3,419	601
(5,193)	1,058	233	4	1,600	1,837	323
(6,840)	1,394	307	5	2,107	2,419	426
(364,312)	74,225	16,351	251	112,242	128,844	22,668
(6,847)	1,395	307	5	2,109	2,421	426
(26,918)	5,484	1,208	19	8,293	9,520	1,675
(44,358)	9,037	1,991	31	13,666	15,688	2,760
(215,211)	43,847	9,659	148	66,305	76,112	13,391
(51,248)	10,441	2,300	35	15,789	18,124	3,189
(55,608)	11,329	2,496	38	17,132	19,666	3,460
(36,127)	7,360	1,621	25	11,130	12,776	2,248
(201,811)	41,117	9,058	139	62,177	71,374	12,557
(159,265)	32,449	7,148	110	49,069	56,327	9,910
(231,769)	47,221	10,403	160	71,407	81,970	14,421
(51,430)	10,478	2,308	35	15,845	18,188	3,200
(391,436)	79,751	17,569	270	120,599	138,438	24,356
(21,297)	4,339	956	15	6,561	7,532	1,325
(214,923)	43,788	9,646	148	66,216	76,010	13,373
(99,042)	20,179	4,445	68	30,514	35,027	6,163
(165,002)	33,617	7,406	114	50,836	58,356	10,267
(156,707)	31,927	7,034	108	48,280	55,422	9,751
(26,820)	5,464	1,204	18	8,263	9,485	1,669
(351,945)	71,705	15,796	242	108,432	124,470	21,899
(82,032)	16,713	3,682	57	25,274	29,013	5,104
(60,797)	12,387	2,729	42	18,731	21,502	3,783
(34,896)	7,110	1,566	24	10,751	12,341	2,171
(312,750)	63,719	14,037	215	96,356	110,608	19,460
(23,502)	4,788	1,055	16	7,241	8,312	1,462
(52,958)	10,790	2,377	36	16,316	18,729	3,295
(290,681)	59,223	13,047	200	89,557	102,804	18,087
(27,244)	5,551	1,223	19	8,394	9,636	1,695
(95,458)	19,449	4,284	66	29,410	33,760	5,940

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
76303	CITY OF ROLFE	249	0.000751%	(328)	948
76304	CITY OF GILMORE CITY	666	0.002008%	(876)	2,535
76305	CITY OF LAURENS	12,441	0.037514%	(16,369)	47,357
76315	POCAHONTAS COMMUNITY HOSPITAL	14,968	0.045135%	(19,693)	56,977
77043	STATE - DEPT OF COMMERCE/INSURANCE	20,474	0.061737%	(26,938)	77,936
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	64,339	0.194010%	(84,652)	244,914
77112	STATE - AIRPORT FIREFIGHTERS	263,172	0.793580%	(346,261)	1,001,801
77113	STATE - CONSERVATION PEACE OFFICERS	880,773	2.655924%	(1,158,851)	3,352,791
77114	STATE - CORRECTIONS - PROTECTION OCCUPAT	13,991,223	42.189775%	(18,408,548)	53,259,575
77202	BROADLAWNS MEDICAL CENTER	6,733	0.020304%	(8,859)	25,631
77301	CITY OF WEST DES MOINES	300,321	0.905601%	(395,138)	1,143,214
77303	CITY OF MITCHELLVILLE	18,844	0.056824%	(24,794)	71,734
77305	CITY OF URBANDALE	23,060	0.069535%	(30,340)	87,780
77308	CITY OF GRIMES	51,267	0.154592%	(67,453)	195,154
77309	CITY OF ANKENY	103,845	0.313140%	(136,632)	395,302
77310	CITY OF BONDURANT	226	0.000680%	(297)	859
77314	CITY OF WINDSOR HEIGHTS	122,765	0.370191%	(161,524)	467,322
77320	CITY OF CLIVE	123,776	0.373240%	(162,855)	471,171
77321	CITY OF PLEASANT HILL	8,862	0.026722%	(11,660)	33,734
77322	CITY OF POLK CITY	54,014	0.162877%	(71,068)	205,612
77334	ALTOONA POLICE DEPT	248,801	0.750246%	(327,353)	947,096
77335	PLEASANT HILL POLICE DEPT	138,927	0.418927%	(182,789)	528,845
77338	JOHNSTON POLICE DEPARTMENT	276,426	0.833547%	(363,699)	1,052,254
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	8,827	0.026616%	(11,613)	33,600
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	33,219	0.100170%	(43,707)	126,453
78201	POTTAWATTAMIE COUNTY	598,138	1.803654%	(786,983)	2,276,898
78305	CITY OF CARSON	3,618	0.010908%	(4,760)	13,771
78311	CITY OF AVOCA	9,206	0.027761%	(12,113)	35,044
78313	CITY OF CARTER LAKE	54,323	0.163807%	(71,474)	206,787
79201	POWESHIEK COUNTY	51,183	0.154340%	(67,343)	194,836
79304	CITY OF MONTEZUMA	35	0.000105%	(46)	132
80201	RINGGOLD COUNTY	22,532	0.067943%	(29,645)	85,770
80203	RINGGOLD COUNTY HOSPITAL	25,134	0.075792%	(33,070)	95,678
81201	SAC COUNTY	44,827	0.135172%	(58,979)	170,638
81303	CITY OF SCHALLER	2,662	0.008026%	(3,502)	10,132

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(1,402)	286	63	1	432	496	87
(3,751)	764	168	3	1,156	1,327	233
(70,061)	14,274	3,145	48	21,585	24,778	4,359
(84,293)	17,174	3,783	58	25,970	29,811	5,245
(115,299)	23,491	5,175	79	35,523	40,777	7,174
(362,329)	73,821	16,262	250	111,631	128,143	22,545
(1,482,076)	301,957	66,520	1,021	456,618	524,159	92,218
(4,960,153)	1,010,579	222,628	3,418	1,528,190	1,754,236	308,634
(78,792,841)	16,053,189	3,536,466	54,276	24,275,548	27,866,290	4,902,687
(37,918)	7,725	1,702	26	11,682	13,410	2,359
(1,691,284)	344,581	75,910	1,165	521,073	598,148	105,236
(106,124)	21,622	4,763	73	32,696	37,532	6,603
(129,863)	26,458	5,829	89	40,010	45,928	8,080
(288,713)	58,822	12,958	199	88,951	102,108	17,964
(584,815)	119,150	26,248	403	180,178	206,829	36,389
(1,271)	259	57	1	391	449	79
(691,361)	140,857	31,030	476	213,004	244,510	43,018
(697,056)	142,018	31,286	480	214,758	246,524	43,373
(49,906)	10,168	2,240	34	15,376	17,650	3,105
(304,186)	61,975	13,653	210	93,718	107,581	18,927
(1,401,145)	285,468	62,888	965	431,683	495,536	87,183
(782,380)	159,401	35,116	539	241,046	276,701	48,682
(1,556,717)	317,164	69,870	1,072	479,614	550,556	96,863
(49,708)	10,127	2,231	34	15,315	17,580	3,093
(187,077)	38,115	8,397	129	57,637	66,163	11,640
(3,368,470)	686,290	151,187	2,320	1,037,803	1,191,310	209,595
(20,372)	4,151	914	14	6,277	7,205	1,268
(51,845)	10,563	2,327	36	15,973	18,336	3,226
(305,923)	62,329	13,731	211	94,253	108,195	19,035
(288,242)	58,726	12,937	199	88,806	101,942	17,935
(196)	40	9	-	60	69	12
(126,889)	25,852	5,695	87	39,094	44,876	7,895
(141,547)	28,839	6,353	98	43,610	50,061	8,807
(252,444)	51,433	11,330	174	77,776	89,280	15,708
(14,990)	3,054	673	10	4,618	5,301	933

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
81305	CITY OF LAKE VIEW	17,535	0.052877%	(23,072)	66,751
81320	SAC CITY POLICE DEPT	22,252	0.067099%	(29,277)	84,704
82201	SCOTT COUNTY	519,575	1.566749%	(683,615)	1,977,836
82303	CITY OF ELDRIDGE	44,153	0.133140%	(58,093)	168,074
82304	CITY OF WALCOTT	16,462	0.049639%	(21,659)	62,664
82305	CITY OF BUFFALO	18,321	0.055245%	(24,105)	69,741
82309	CITY OF PRINCETON	6,611	0.019936%	(8,699)	25,167
82311	CITY OF LE CLAIRE	39,139	0.118022%	(51,496)	148,988
82312	CITY OF LONG GROVE	330	0.000994%	(434)	1,254
82316	CITY OF BLUE GRASS	11,992	0.036160%	(15,778)	45,648
82324	CITY OF MCCAUSLAND	558	0.001683%	(734)	2,125
83201	SHELBY COUNTY	28,472	0.085857%	(37,462)	108,384
83301	CITY OF HARLAN	49,041	0.147880%	(64,524)	186,681
84201	SIoux COUNTY	83,680	0.252333%	(110,100)	318,540
84301	CITY OF HAWARDEN	23,165	0.069854%	(30,479)	88,182
84303	CITY OF ROCK VALLEY	27,217	0.082072%	(35,810)	103,606
84304	CITY OF SIOUX CENTER	43,777	0.132008%	(57,599)	166,645
84307	CITY OF ORANGE CITY	5,830	0.017580%	(7,671)	22,192
84320	ORANGE CITY AREA HEALTH SYSTEM	17,113	0.051603%	(22,516)	65,142
84326	ORANGE CITY POLICE DEPARTMENT	34,041	0.102650%	(44,789)	129,583
85101	DEPT OF TRANS PROTECTION OCCUPATION	723,083	2.180418%	(951,375)	2,752,519
85201	STORY COUNTY	205,918	0.620934%	(270,930)	783,855
85204	STORY CO MEDICAL CENTER	40,534	0.122229%	(53,332)	154,299
85301	CITY OF HUXLEY	25,084	0.075640%	(33,004)	95,486
85305	CITY OF STORY CITY	6,720	0.020265%	(8,842)	25,582
85318	CITY OF NEVADA	53,441	0.161148%	(70,313)	203,430
85322	CITY OF ROLAND	1,411	0.004255%	(1,856)	5,371
85327	MARY GREELEY MEDICAL CENTER	131,631	0.396926%	(173,190)	501,072
85330	STORY CITY POLICE DEPT	23,893	0.072048%	(31,437)	90,953
86201	TAMA COUNTY	33,286	0.100372%	(43,795)	126,708
86301	CITY OF TAMA	4,543	0.013701%	(5,978)	17,295
86302	CITY OF GLADBROOK	129	0.000390%	(170)	492
86303	CITY OF TRAER	7,542	0.022742%	(9,923)	28,709
86306	CITY OF DYSART	20,685	0.062375%	(27,216)	78,741
86308	CITY OF TOLEDO	27,550	0.083075%	(36,248)	104,873

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>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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>
(98,753)	20,120	4,432	68	30,425	34,925	6,145
(125,312)	25,531	5,624	86	38,608	44,318	7,797
(2,926,031)	596,147	131,330	2,016	901,491	1,034,837	182,065
(248,650)	50,660	11,160	171	76,607	87,938	15,472
(92,705)	18,888	4,161	64	28,562	32,787	5,768
(103,175)	21,021	4,631	71	31,788	36,490	6,420
(37,232)	7,586	1,671	26	11,471	13,168	2,317
(220,415)	44,907	9,893	152	67,908	77,953	13,715
(1,856)	378	83	1	572	656	115
(67,532)	13,759	3,031	47	20,806	23,884	4,202
(3,143)	640	141	2	968	1,111	196
(160,344)	32,668	7,197	110	49,401	56,708	9,977
(276,178)	56,268	12,396	190	85,089	97,675	17,184
(471,252)	96,013	21,151	325	145,190	166,666	29,322
(130,458)	26,579	5,855	90	40,193	46,138	8,117
(153,276)	31,228	6,879	106	47,223	54,208	9,537
(246,536)	50,229	11,065	170	75,956	87,191	15,340
(32,832)	6,689	1,474	23	10,115	11,612	2,043
(96,372)	19,635	4,325	66	29,692	34,083	5,997
(191,707)	39,058	8,604	132	59,064	67,800	11,928
(4,072,109)	829,648	182,769	2,805	1,254,590	1,440,164	253,377
(1,159,645)	236,265	52,048	799	357,279	410,126	72,156
(228,272)	46,508	10,246	157	70,329	80,732	14,204
(141,264)	28,781	6,340	97	43,522	49,959	8,790
(37,846)	7,711	1,699	26	11,660	13,385	2,355
(300,957)	61,317	13,508	207	92,723	106,438	18,726
(7,946)	1,619	357	5	2,448	2,810	494
(741,292)	151,030	33,271	511	228,387	262,169	46,125
(134,556)	27,414	6,039	93	41,456	47,588	8,372
(187,453)	38,191	8,413	129	57,753	66,295	11,664
(25,587)	5,213	1,148	18	7,883	9,049	1,592
(727)	148	33	1	224	258	45
(42,473)	8,653	1,906	29	13,086	15,021	2,643
(116,490)	23,734	5,228	80	35,890	41,198	7,248
(155,150)	31,610	6,964	107	47,801	54,872	9,654

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
86322	TAMA POLICE DEPARTMENT	31,007	0.093500%	(40,797)	118,032
87201	TAYLOR COUNTY	25,275	0.076216%	(33,255)	96,214
87306	CITY OF CLEARFIELD	122	0.000367%	(160)	463
87310	CITY OF LENOX	8,513	0.025672%	(11,201)	32,407
88201	UNION COUNTY	16,585	0.050011%	(21,821)	63,133
88204	GREATER REGIONAL MEDICAL CENTER	60,146	0.181368%	(79,136)	228,955
88301	CITY OF CRESTON	3,778	0.011393%	(4,971)	14,383
88306	CITY OF AFTON	4,817	0.014525%	(6,338)	18,336
89201	VAN BUREN COUNTY	26,114	0.078746%	(34,359)	99,407
89204	VAN BUREN COUNTY HOSPITAL	43,165	0.130161%	(56,793)	164,313
89301	CITY OF FARMINGTON	116	0.000348%	(152)	440
90201	WAPELLO COUNTY	65,277	0.196838%	(85,886)	248,484
90304	CITY OF ELDON	2,962	0.008931%	(3,897)	11,274
90309	CITY OF BLAKESBURG	755	0.002277%	(993)	2,874
91301	CITY OF INDIANOLA	70,937	0.213907%	(93,333)	270,032
91303	CITY OF CARLISLE	49,040	0.147877%	(64,523)	186,677
91307	CITY OF NORWALK	124,862	0.376516%	(164,284)	475,306
92201	WASHINGTON COUNTY	73,933	0.222941%	(97,275)	281,436
92301	CITY OF WASHINGTON	90,647	0.273340%	(119,266)	345,059
93201	WAYNE COUNTY	35,512	0.107084%	(46,724)	135,181
93204	WAYNE COUNTY HOSPITAL	56,571	0.170588%	(74,432)	215,347
93301	CITY OF CORYDON	7,313	0.022052%	(9,622)	27,838
93302	CITY OF SEYMOUR	3,864	0.011651%	(5,084)	14,708
94201	WEBSTER COUNTY	87,411	0.263583%	(115,009)	332,743
94305	CITY OF GOWRIE	4,607	0.013891%	(6,061)	17,536
94307	CITY OF DAYTON	3,184	0.009600%	(4,189)	12,119
94314	CITY OF OTHO	1,518	0.004576%	(1,997)	5,777
94318	CITY OF DUNCOMBE	1,019	0.003072%	(1,341)	3,879
95201	WINNEBAGO COUNTY	12,480	0.037633%	(16,420)	47,507
95301	CITY OF FOREST CITY	63,003	0.189983%	(82,895)	239,831
95311	CITY OF LAKE MILLS	27,012	0.081454%	(35,540)	102,825
95317	BUFFALO CENTER POLICE DEPT	4,806	0.014491%	(6,323)	18,293
96201	WINNESHIEK COUNTY	42,777	0.128992%	(56,283)	162,837
96205	WINNESHIEK MEDICAL CENTER	57,615	0.173734%	(75,805)	219,318
96308	CITY OF CALMAR	8,956	0.027006%	(11,783)	34,092

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 (8.50%)	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
(174,619)	35,577	7,837	120	53,799	61,756	10,865
(142,340)	29,000	6,389	98	43,854	50,341	8,857
(685)	140	31	-	211	242	43
(47,944)	9,768	2,152	33	14,771	16,956	2,983
(93,400)	19,029	4,192	64	28,776	33,032	5,812
(338,719)	69,010	15,203	233	104,357	119,793	21,076
(21,278)	4,335	955	15	6,556	7,526	1,324
(27,127)	5,527	1,218	19	8,358	9,595	1,688
(147,064)	29,963	6,601	101	45,310	52,012	9,151
(243,087)	49,526	10,910	167	74,893	85,970	15,125
(651)	133	29	-	201	230	40
(367,611)	74,897	16,499	253	113,258	130,010	22,874
(16,679)	3,398	749	11	5,139	5,899	1,038
(4,252)	866	191	3	1,310	1,504	265
(399,488)	81,391	17,930	275	123,080	141,285	24,857
(276,172)	56,267	12,395	190	85,087	97,672	17,184
(703,174)	143,264	31,561	484	216,643	248,688	43,753
(416,360)	84,829	18,688	287	128,278	147,253	25,907
(510,485)	104,006	22,912	352	157,277	180,541	31,764
(199,988)	40,745	8,976	138	61,615	70,729	12,444
(318,587)	64,909	14,299	219	98,154	112,672	19,823
(41,183)	8,391	1,848	28	12,688	14,564	2,563
(21,760)	4,433	977	15	6,704	7,696	1,354
(492,263)	100,293	22,094	339	151,663	174,096	30,630
(25,943)	5,286	1,164	18	7,993	9,175	1,614
(17,929)	3,653	805	12	5,524	6,341	1,116
(8,546)	1,741	384	6	2,633	3,023	532
(5,738)	1,169	258	4	1,768	2,030	357
(70,282)	14,319	3,154	48	21,653	24,855	4,373
(354,809)	72,288	15,925	244	109,314	125,483	22,077
(152,121)	30,993	6,828	105	46,868	53,801	9,465
(27,064)	5,514	1,215	19	8,338	9,572	1,684
(240,903)	49,081	10,812	166	74,221	85,199	14,990
(324,462)	66,106	14,563	224	99,965	114,752	20,189
(50,436)	10,276	2,264	35	15,539	17,838	3,138

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, 2015

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2015 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 (6.50 %)</b>
97201	WOODBURY COUNTY	396,761	1.196411%	(522,027)	1,510,328
97302	CITY OF CORRECTIONVILLE	2,892	0.008722%	(3,806)	11,010
97306	CITY OF SERGEANT BLUFF	6,054	0.018257%	(7,966)	23,047
97308	CITY OF MOVILLE	1,397	0.004212%	(1,838)	5,317
97309	CITY OF SLOAN	710	0.002142%	(934)	2,703
97321	SERGEANT BLUFF POLICE DEPT	33,821	0.101985%	(44,499)	128,744
97327	MOVILLE POLICE DEPT	6,319	0.019055%	(8,314)	24,055
98201	WORTH COUNTY	49,775	0.150094%	(65,490)	189,476
98302	CITY OF MANLY	12,055	0.036350%	(15,860)	45,887
99201	WRIGHT COUNTY	54,925	0.165624%	(72,266)	209,081
99301	CITY OF CLARION	42,397	0.127846%	(55,783)	161,390
99302	CITY OF EAGLE GROVE	44,916	0.135441%	(59,097)	170,978
99304	CITY OF BELMOND	19,249	0.058044%	(25,326)	73,273
99307	CITY OF DOWS	1,133	0.003416%	(1,490)	4,312
99311	IOWA SPECIALTY HOSPITAL-CLARION	14,979	0.045168%	(19,708)	57,019
99312	IOWA SPECIALTY HOSPITAL-BELMOND	23,714	0.071509%	(31,202)	90,272
Total for all entities		<b>\$ 33,162,593</b>	<b>100.000000%</b>	<b>(43,632,726)</b>	<b>126,238,106</b>

\* - 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>Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)</b>	<b>Difference Between Projected and Actual Investment Earnings on Pension Plan Investments</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>
(2,234,394)	455,235	100,287	1,540	688,402	790,229	139,030
(16,289)	3,319	731	11	5,018	5,760	1,014
(34,096)	6,947	1,530	23	10,505	12,058	2,122
(7,866)	1,603	353	5	2,423	2,781	489
(3,999)	815	180	3	1,232	1,415	249
(190,465)	38,805	8,549	131	58,681	67,361	11,851
(35,587)	7,250	1,597	25	10,964	12,586	2,214
(280,313)	57,111	12,581	193	86,363	99,137	17,442
(67,886)	13,831	3,047	47	20,915	24,009	4,224
(309,317)	63,020	13,883	213	95,298	109,394	19,246
(238,763)	48,645	10,716	164	73,561	84,441	14,856
(252,947)	51,535	11,353	174	77,931	89,458	15,739
(108,402)	22,086	4,865	75	33,398	38,338	6,745
(6,380)	1,300	286	4	1,966	2,256	397
(84,355)	17,186	3,786	58	25,989	29,833	5,249
(133,550)	27,209	5,994	92	41,146	47,232	8,310
(186,758,150)	38,049,948	8,382,275	128,646	57,538,940	66,049,861	11,620,554

**Iowa Public Employees' Retirement System**

## Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2015

### (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 actuarial program of the System. The Investment 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

Participation in IPERS is mandatory for most employees of the State of Iowa and its political subdivisions, including public school systems. Exceptions include those employees covered by another retirement system, other than Social Security, supported in whole or in part by public contributions. Membership is optional for the members of the Iowa General Assembly and certain other individuals.

At June 30, 2015, there were 167,367 members contributing to the System (active members), employed by 1,845 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 provided for general informational purposes only. Refer to the plan documents for more information.

1. Vesting - Requirements for becoming a vested member of IPERS changed for Regular members on July 1, 2012. Starting July 1, 2012, a Regular member who completes seven years of covered service or has reached the age of 65 while in IPERS-covered employment becomes vested. Before that date, a member who completed four years of covered service or reached the age of 55 while in IPERS-covered employment became vested. Special service members continue to vest under the pre-July 1, 2012, rules.
2. Service Purchases - Under certain circumstances, 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. The cost of purchasing service is determined by the System's actuary.

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, anytime after reaching age 62 with 20 or more years of covered employment, or when the member’s years of service plus the member’s age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member’s first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. Members who are age 70 and still working for an IPERS-covered employer may apply to begin receiving IPERS retirement benefits while still employed. Special service members are eligible for retirement benefits if they are vested, no longer working for an IPERS-covered employer, and reach age 55. Sheriffs and deputies may become 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 0.25 percent per month is applied for each month the benefit is paid before normal retirement age. For service earned after June 30, 2012, the reduction is 0.50 percent per month and applies to each month that the member receives a benefit 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 a member’s November benefit payment.
7. Disability Benefits – A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. Special service members who retire because of a disability may meet the requirements to receive Regular or Special service disability benefits from IPERS.



## 8. Death Benefits

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

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

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

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

## Contributions

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

Effective July 1, 2012, as a result of a 2010 law change, the contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS’ Contribution Rate Funding Policy and actuarial amortization method. Statute limits the amount rates can increase or decrease each year to 1 percentage point for Regular members. IPERS Contribution Rate Funding Policy requires that 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 based on a 30-year closed amortization period. 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 2015, pursuant to the required rate, Regular members contributed 5.95 percent of pay and their employers contributed 8.93 percent for a total rate of 14.88 percent. Sheriff and deputy members and their employers both contributed 9.88 percent of pay for a total rate of 19.76 percent. Protection occupation members contributed 6.76 percent of pay and their employers contributed 10.14 percent for a total rate of 16.90 percent.

2015 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 2015, up to the cutoff date of August 8, 2015. These contributions are obtained by querying the data in the I-Que employer reporting system. These contributions vary from the contributions reported in IPERS’ financial statements for the following reasons:

- The financial statements include all contributions paid during the fiscal year, including payments made during the fiscal year for prior fiscal years.
- A cutoff date of July 15, 2015, 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. Plan member 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 the contributions. Benefits and refunds are recognized when due and payable in accordance with 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 net 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 5.26 years for the year ended June 30, 2015. 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 108, 116 and 146, 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 5.26 years for the year ended June 30, 2015.

### (3) Net Pension Liability

The components of the net pension liability of the System at June 30, 2015 were as follows:

<b>Regular Members</b>	
Total pension liability	\$ 31,451,851,955
Plan fiduciary net position	<u>26,480,405,923</u>
Net pension liability	<u>\$ 4,971,446,032</u>
Plan fiduciary net position as a percentage of the total pension liability	84.19%
<b>Sheriffs and Deputies</b>	
Total pension liability	\$ 591,002,036
Plan fiduciary net position	<u>578,331,440</u>
Net pension liability	<u>\$ 12,670,596</u>
Plan fiduciary net position as a percentage of the total pension liability	97.86%
<b>Protection Occupation Members</b>	
Total pension liability	\$ 1,327,464,740
Plan fiduciary net position	<u>1,371,097,466</u>
Net pension liability (asset)	<u>\$ (43,632,726)</u>
Plan fiduciary net position as a percentage of the total pension liability	103.29%
<b>Total Membership</b>	
Total pension liability	\$ 33,370,318,731
Plan fiduciary net position	<u>28,429,834,829</u>
Net pension liability	<u>\$ 4,940,483,902</u>
Plan fiduciary net position as a percentage of the total pension liability	85.19%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2015, using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement:

- Assumed investment return: 7.50%
- Projected salary increases: 4%–17% depending upon years of service
- Mortality tables: RP-2000 Employee and Healthy Annuitant Tables with generational scaling and age adjustments
- Inflation rate 3%
- Wage growth 4%

The actuarial assumptions used in the June 1, 2015, valuation are based on the results of the most recent actuarial experience study. The most recent analysis, performed for the period covering fiscal years 2010 through 2013, is outlined in a report dated May 27, 2014.

Several factors are considered in evaluating the actuarial assumed investment return including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce 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 capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the actuarial assumed investment return for funding pension plans, which covers a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

Best estimates of arithmetic real rates of return for each major asset class included in IPERS' target asset allocation as of June 30, 2015, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core-plus fixed income	28%	2.04%
Domestic equity	24	6.29
International equity	16	6.75
Private equity/debt	11	11.32
Real estate	8	3.48
Credit opportunities	5	3.63
U.S. TIPS	5	1.91
Other real assets	2	6.24
Cash	1	-0.71
Total	100%	

Discount Rate – The discount rate used to calculate the TPL is 7.50 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 was 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 - The sensitivity of the net pension liability to changes in the discount rate presents the net pension liability of the System calculated using the discount rate of 7.50 percent, as well as what the System's net pension liability would be if it were calculated using discount rates of 6.50 percent and 8.50 percent, which are 1 percentage point lower and 1 percentage point higher than the actuarial assumed investment return of 7.50 percent.

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
<b>Regular Members</b>			
Total Pension Liability	\$35,184,513,533	\$31,451,851,955	\$28,301,217,788
Fiduciary Net Position	<u>\$26,480,405,923</u>	<u>\$26,480,405,923</u>	<u>\$26,480,405,923</u>
Net Pension Liability	\$8,704,107,610	\$4,971,446,032	\$1,820,811,865
<b>Sheriffs and Deputies</b>			
Total Pension Liability	\$665,523,821	\$591,002,036	\$528,431,123
Fiduciary Net Position	<u>\$578,331,440</u>	<u>\$578,331,440</u>	<u>\$578,331,440</u>
Net Pension Liability	\$87,192,381	\$12,670,596	(\$49,900,317)
<b>Protection Occupation</b>			
Total Pension Liability	\$1,497,335,572	\$1,327,464,740	\$1,184,339,316
Fiduciary Net Position	<u>\$1,371,097,466</u>	<u>\$1,371,097,466</u>	<u>\$1,371,097,466</u>
Net Pension Liability	\$126,238,106	(\$43,632,726)	(\$186,758,150)
<b>All Membership Groups</b>			
Total Pension Liability	\$37,347,372,926	\$33,370,318,731	\$30,013,988,227
Fiduciary Net Position	<u>\$28,429,834,829</u>	<u>\$28,429,834,829</u>	<u>\$28,429,834,829</u>
Net Pension Liability	\$8,917,538,097	\$4,940,483,902	\$1,584,153,398

## 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, 2015, for each of the three membership groups, as well as the total membership.

<b>Regular Membership - Deferred Outflows of Resources</b>				
	<b>30-Jun-14</b>	<b>Additions</b>	<b>Recognition</b>	<b>30-Jun-15</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
Differences between expected and actual experience	\$ 43,983,968	\$ 51,124,334	\$ 19,996,084	\$ 75,112,218
Changes of assumptions	178,607,013	0	41,730,611	136,876,402
Differences between projected and actual earnings	<u>0</u>	<u>929,783,554</u>	<u>185,956,711</u>	<u>743,826,843</u>
Total	\$ 222,590,981	\$ 980,907,888	\$ 247,683,406	\$ 955,815,463

<b>Regular Membership - Deferred Inflows of Resources</b>				
	<b>30-Jun-14</b>	<b>Additions</b>	<b>Recognition</b>	<b>30-Jun-15</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
Differences between expected and actual experience	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions	0	0	0	0
Differences between projected and actual earnings	<u>1,543,441,807</u>	<u>0</u>	<u>385,860,452</u>	<u>1,157,581,355</u>
Total	\$ 1,543,441,807	\$ 0	\$ 385,860,452	\$ 1,157,581,355

<b>Sheriffs and Deputies - Deferred Outflows of Resources</b>				
	<b>30-Jun-14</b>	<b>Additions</b>	<b>Recognition</b>	<b>30-Jun-15</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
Differences between expected and actual experience	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions	0	0	0	0
Differences between projected and actual earnings	<u>0</u>	<u>20,138,576</u>	<u>4,027,715</u>	<u>16,110,861</u>
Total	\$ 0	\$ 20,138,576	\$ 4,027,715	\$ 16,110,861

<b>Sheriffs and Deputies - Deferred Inflows of Resources</b>				
	<b>30-Jun-14</b>	<b>Additions</b>	<b>Recognition</b>	<b>30-Jun-15</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
Differences between expected and actual experience	\$ 3,695,570	\$ 122,297	\$ 886,701	\$ 2,931,166
Changes of assumptions	4,527,447	0	1,057,815	3,469,632
Differences between projected and actual earnings	<u>32,548,245</u>	<u>0</u>	<u>8,137,061</u>	<u>24,411,184</u>
Total	\$ 40,771,262	\$ 122,297	\$ 10,081,577	\$ 30,811,982

Protection Occupation - Deferred Outflows of Resources				
	30-Jun-14	Additions	Recognition	30-Jun-15
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience	\$ 0	\$ 0	\$ 0	\$ 0
Changes of assumptions	0	0	0	0
Differences between projected and actual earnings	<u>0</u>	<u>47,562,435</u>	<u>9,512,487</u>	<u>38,049,948</u>
Total	\$ 0	\$ 47,562,435	\$ 9,512,487	\$ 38,049,948

Protection Occupation - Deferred Inflows of Resources				
	30-Jun-14	Additions	Recognition	30-Jun-15
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience	\$ 7,031,130	\$ 3,696,734	\$ 2,345,589	\$ 8,382,275
Changes of assumptions	167,868	0	39,222	128,646
Differences between projected and actual earnings	<u>76,718,586</u>	<u>0</u>	<u>19,179,646</u>	<u>57,538,940</u>
Total	\$ 83,917,584	\$ 3,696,734	\$ 21,564,457	\$ 66,049,861

Total Membership - Deferred Outflows of Resources				
	30-Jun-14	Additions	Recognition	30-Jun-15
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience	\$ 43,983,968	\$ 51,124,334	\$ 19,996,084	\$ 75,112,218
Changes of assumptions	178,607,013	0	41,730,611	136,876,402
Differences between projected and actual earnings	<u>0</u>	<u>997,484,565</u>	<u>199,496,913</u>	<u>797,987,652</u>
Total	\$ 222,590,981	\$ 1,048,608,899	\$ 261,223,608	\$ 1,009,976,272

Total Membership - Deferred Inflows of Resources				
	30-Jun-14	Additions	Recognition	30-Jun-15
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience	\$ 10,726,700	\$ 3,819,031	\$ 3,232,290	\$ 11,313,441
Changes of assumptions	4,695,315	0	1,097,037	3,598,278
Differences between projected and actual earnings	<u>1,652,708,638</u>	<u>0</u>	<u>413,177,159</u>	<u>1,239,531,479</u>
Total	\$ 1,668,130,653	\$ 3,819,031	\$ 417,506,486	\$ 1,254,443,198

## **Pension Expense**

The following tables show the summary of pension expense as of June 30, 2015, for each of the three membership groups, as well as the total membership.

### **REGULAR MEMBERS**

Service Cost at end of year	\$705,197,937
Interest on the Total Pension Liability	2,202,463,562
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	9,719,455
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(425,696,042)
Projected earnings on plan investments	(1,936,638,065)
Expensed portion of current-period difference between projected and actual earnings on plan investments	185,956,711
Administrative expenses	12,102,219
Recognition of beginning Deferred Outflows of Resources	52,007,240
Recognition of beginning Deferred Inflows of Resources	(385,860,452)
<b>Total Pension Expense</b>	<b>\$419,252,565</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.26 years.



## SHERIFFS AND DEPUTIES

Service Cost at end of year	\$16,765,946
Interest on the Total Pension Liability	40,784,325
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(23,250)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(10,197,908)
Projected earnings on plan investments	(41,847,396)
Expensed portion of current-period difference between projected and actual earnings on plan investments	4,027,715
Administrative expenses	91,897
Recognition of beginning Deferred Outflows of Resources	0
Recognition of beginning Deferred Inflows of Resources	(10,058,327)
<b>Total Pension Expense</b>	<b>(456,998)</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.26 years.

## PROTECTION OCCUPATION

Service Cost at end of year	\$54,004,310
Interest on the Total Pension Liability	91,109,701
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(702,801)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(22,794,919)
Projected earnings on plan investments	(99,044,208)
Expensed portion of current-period difference between projected and actual earnings on plan investments	9,512,487
Administrative expenses	397,640
Recognition of beginning Deferred Outflows of Resources	0
Recognition of beginning Deferred Inflows of Resources	(20,861,656)
<b>Total Pension Expense</b>	<b>\$11,620,554</b>

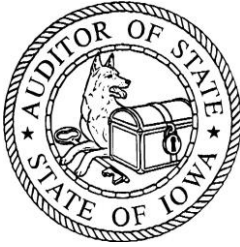
Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.26 years.

## ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$775,968,193
Interest on the Total Pension Liability	2,334,357,588
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	8,993,404
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(458,688,869)
Projected earnings on plan investments	(2,077,529,669)
Expensed portion of current-period difference between projected and actual earnings on plan investments	199,496,913
Administrative expenses	12,591,756
Recognition of beginning Deferred Outflows of Resources	52,007,240
Recognition of beginning Deferred Inflows of Resources	(416,780,435)
<b>Total Pension Expense</b>	<b>\$430,416,121</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.26 years.

**Iowa Public Employees' Retirement System**



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

Mary Mosiman, CPA  
Auditor of State

State Capitol Building  
Des Moines, Iowa 50319-0004

Telephone (515) 281-5834 Facsimile (515) 242-6134

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

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

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the columns titled 2015 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, 2015 and the related Notes to Schedules, and have issued our report thereon dated April 7, 2016.

Internal Control Over Financial Reporting

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

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


Compliance and Other Matters


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

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

April 7, 2016

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2015

**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:

Pamela J. Bormann, CPA, Manager  
Lesley R. Geary, CPA, Senior Auditor II  
Brandon J. Vogel, Senior Auditor II  
Jessica L. Russell, Staff Auditor

A handwritten signature in black ink that reads "Andrew E. Nielsen". The signature is written in a cursive style with a large initial "A" and "N".

Andrew E. Nielsen, CPA  
Deputy Auditor of State