



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

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Auditor of State

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**NEWS RELEASE**

FOR RELEASE

April 10, 2017

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, 2016.

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 <https://auditor.iowa.gov/reports/1760-5530-B002>.

# # #



**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, 2016**

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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

David Creighton	Chairperson	April 30, 2021
Marlene Sprouse	Vice Chairperson	April 30, 2017
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
Lisa Stange	Member	April 30, 2017
Wayne Walter	Member	April 30, 2019
Dennis Young	Member	April 30, 2019
Phyllis Peterson	Member	April 30, 2022
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 2016 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, 2016, 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 2016 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 2016 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 2016 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 2016 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, 2016, 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, 2016, and our report thereon, dated December 9, 2016, 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 March 31, 2017 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

March 31, 2017



**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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM (REIC)	\$ 21,739	0.003423%	\$ 213,487	345,393
00110	ADAMS COUNTY SOIL & WATER CONSERVATION	1,587	0.000250%	15,585	25,214
00111	PAGE COUNTY SOIL & WATER CONSERVATION	4,271	0.000673%	41,944	67,860
00113	SIOUX CO. SOIL & WATER CONSER. DISTRICT	3,517	0.000554%	34,534	55,872
00114	LYON CO SOIL & WATER CONSERVATION DIST	1,146	0.000180%	11,250	18,202
00115	MID IOWA COMMUNITY ACTION INC (MICA)	318,644	0.050177%	3,129,165	5,062,566
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	3,040	0.000479%	29,855	48,301
00119	MARION CO. SOIL & WATER CONSERVATION DIST	5,114	0.000805%	50,221	81,251
00120	SIOUXLAND REGIONAL HOUSING AUTHORITY	7,086	0.001116%	69,585	112,579
00121	HARRISON COUNTY LANDFILL COMMISSION	18,229	0.002871%	179,013	289,619
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	2,613	0.000411%	25,657	41,510
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	762,281	0.120037%	7,485,805	12,111,020
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	5,034	0.000793%	49,438	79,984
00131	PARKERSBURG ECONOMIC DEVELOPMENT	2,159	0.000340%	21,205	34,306
00132	FREMONT COUNTY SOIL & WATER CONS DIST	2,122	0.000334%	20,843	33,721
00133	COMMUNITY HOUSING INITIATIVES INC.	152,358	0.023992%	1,496,198	2,420,646
00137	CITY OF WESTWOOD	305	0.000048%	2,999	4,852
00138	GREEN BAY LEVEE & DRAINAGE DISTRICT	699	0.000110%	6,867	11,109
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	9,634	0.001517%	94,606	153,060
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	8,428	0.001327%	82,764	133,900
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	28,750	0.004527%	282,336	456,781
00145	NEW OPPORTUNITIES, INC.	250,886	0.039507%	2,463,762	3,986,034
00147	WHAT CHEER PUBLIC LIBRARY	850	0.000134%	8,349	13,508
00148	AMANA COLONIES LAND USE DISTRICT	1,572	0.000247%	15,434	24,970
00149	STATE - FT DODGE CORRECTIONAL FACILITY	146,231	0.023027%	1,436,028	2,323,299
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	2,078	0.000327%	20,407	33,016
00153	FERTILE PUBLIC LIBRARY	2,266	0.000357%	22,249	35,996
00155	HAMILTON COUNTY SEED	2,916	0.000459%	28,633	46,324
00173	CITY OF SAINT DONATUS	1,222	0.000192%	12,003	19,419
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,962	0.000781%	48,732	78,841
00177	WGML REFUSE COMMISSION	107	0.000017%	1,052	1,703
00182	IOWA COUNTY ENGINEERS ASSOCIATION	35,953	0.005662%	353,066	571,213
00189	GREENBELT HOME CARE	77,776	0.012247%	763,783	1,235,697
00195	IMPACT COMMUNITY ACTION PARTNERSHIP, INC	119,951	0.018889%	1,177,955	1,905,772
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	304,471	0.047945%	2,989,982	4,837,386

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
102,157	1,887	3,257	56,834	61,978	2,548	26,419	28,967	25,321	
7,457	138	238	4,149	4,525	186	1,929	2,115	1,848	
20,071	371	640	11,166	12,177	501	5,191	5,692	4,975	
16,525	305	527	9,194	10,026	412	4,274	4,686	4,096	
5,383	99	172	2,995	3,266	134	1,392	1,526	1,334	
1,497,350	27,656	47,741	833,034	908,431	37,345	387,227	424,572	371,134	
14,286	264	455	7,948	8,667	356	3,694	4,050	3,541	
24,032	444	766	13,370	14,580	599	6,215	6,814	5,956	
33,297	615	1,062	18,525	20,202	830	8,611	9,441	8,253	
85,660	1,582	2,731	47,656	51,969	2,136	22,152	24,288	21,232	
12,277	227	391	6,830	7,448	306	3,175	3,481	3,043	
3,582,063	66,160	114,210	1,992,841	2,173,211	89,340	926,350	1,015,690	887,852	
23,657	437	754	13,161	14,352	590	6,118	6,708	5,864	
10,147	187	324	5,645	6,156	253	2,624	2,877	2,515	
9,974	184	318	5,549	6,051	249	2,579	2,828	2,472	
715,952	13,223	22,827	398,312	434,362	17,857	185,151	203,008	177,456	
1,435	27	46	798	871	36	371	407	356	
3,286	61	105	1,828	1,994	82	850	932	814	
45,270	836	1,443	25,186	27,465	1,129	11,707	12,836	11,221	
39,604	731	1,263	22,033	24,027	988	10,242	11,230	9,816	
135,102	2,495	4,308	75,162	81,965	3,370	34,938	38,308	33,486	
1,178,944	21,775	37,589	655,893	715,257	29,404	304,885	334,289	292,214	
3,995	74	127	2,223	2,424	100	1,033	1,133	990	
7,385	136	235	4,109	4,480	184	1,910	2,094	1,831	
687,160	12,692	21,909	382,294	416,895	17,138	177,705	194,843	170,320	
9,765	180	311	5,433	5,924	244	2,525	2,769	2,420	
10,646	197	339	5,923	6,459	266	2,753	3,019	2,639	
13,701	253	437	7,623	8,313	342	3,543	3,885	3,396	
5,744	106	183	3,195	3,484	143	1,485	1,628	1,424	
23,319	431	743	12,973	14,147	582	6,030	6,612	5,780	
504	9	16	280	305	13	130	143	125	
168,947	3,120	5,387	93,992	102,499	4,214	43,691	47,905	41,875	
365,481	6,750	11,653	203,331	221,734	9,115	94,516	103,631	90,588	
563,668	10,411	17,972	313,591	341,974	14,058	145,769	159,827	139,711	
1,430,748	26,426	45,618	795,981	868,025	35,684	370,003	405,687	354,626	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	147,332	0.023201%	1,446,842	2,340,794
00198	OPERATION THRESHOLD INC.	216,029	0.034018%	2,121,464	3,432,242
00199	WEST CENTRAL COMMUNITY ACTION	453,369	0.071392%	4,452,203	7,203,062
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	321,034	0.050553%	3,152,638	5,100,542
00201	MID-SIOUX OPPORTUNITY INC.	223,554	0.035203%	2,195,361	3,551,797
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	218,302	0.034376%	2,143,783	3,468,351
00203	MATURA ACTION CORPORATION	196,892	0.031005%	1,933,527	3,128,185
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	333,978	0.052592%	3,279,751	5,306,194
00205	COMMUNITY ACTION OF EASTERN IOWA	202,481	0.031885%	1,988,418	3,216,992
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	120,235	0.018934%	1,180,741	1,910,279
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	516,244	0.081293%	5,069,656	8,202,017
00210	CITY OF BALLTOWN	147	0.000023%	1,439	2,328
00213	CITY OF KINROSS	54	0.000008%	526	851
00215	REGIONAL TRANSIT AUTHORITY INC	117,675	0.018530%	1,155,602	1,869,608
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	509,194	0.080183%	5,000,420	8,090,002
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	8,350	0.001315%	82,001	132,666
00218	FREEPORT WATER AND SANITARY DISTRICT	1,092	0.000172%	10,728	17,357
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	5,215	0.000821%	51,213	82,856
00221	MAR-MAC UNIFIED POLICE DISTRICT	800	0.000126%	7,853	12,705
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	5,502	0.000866%	54,030	87,413
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	5,448	0.000858%	53,496	86,550
00234	THE COMMUNITY AGENCY	38,513	0.006065%	378,211	611,894
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	1,427	0.000225%	14,016	22,675
00241	INDEPENDENCE LIGHT & POWER TELECOMM	35,913	0.005655%	352,679	570,587
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	407,675	0.064197%	4,003,476	6,477,082
00245	CHARLES CITY AREA DEVELOPMENT CORP	10,760	0.001694%	105,666	170,953
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	18,499	0.002913%	181,669	293,915
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,031	0.000162%	10,122	16,376
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	4,616	0.000727%	45,332	73,341
00278	AGWSR COMMUNITY SCHOOL DISTRICT	392,438	0.061797%	3,853,841	6,234,993
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	515,598	0.081192%	5,063,306	8,191,743
00283	HENRY COUNTY SOIL & WATER CONS DIST	2,040	0.000321%	20,036	32,416
00284	AUDUBON COUNTY SOIL & WATER CONS DIST	2,536	0.000399%	24,909	40,299
00286	W POTTAWATTAMIE SOIL & WATER CONS DIST	3,034	0.000478%	29,797	48,208
00287	MADISON COUNTY SOIL & WATER	4,112	0.000648%	40,385	65,337

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
692,334	12,787	22,074	385,172	420,033	17,267	179,043	196,310	171,602	
1,015,149	18,750	32,367	564,768	615,885	25,319	262,526	287,845	251,616	
2,130,441	39,349	67,927	1,185,248	1,292,524	53,135	550,949	604,084	528,052	
1,508,581	27,863	48,099	839,283	915,245	37,625	390,131	427,756	373,918	
1,050,510	19,403	33,494	584,440	637,337	26,201	271,671	297,872	260,380	
1,025,830	18,947	32,707	570,709	622,363	25,585	265,288	290,873	254,263	
925,220	17,089	29,500	514,736	561,325	23,076	239,269	262,345	229,325	
1,569,406	28,987	50,039	873,122	952,148	39,143	405,861	445,004	388,994	
951,486	17,574	30,337	529,349	577,260	23,731	246,062	269,793	235,836	
565,001	10,435	18,014	314,332	342,781	14,092	146,114	160,206	140,041	
2,425,901	44,806	77,347	1,349,623	1,471,776	60,504	627,358	687,862	601,285	
689	13	22	383	418	17	178	195	171	
252	5	8	140	153	6	65	71	62	
552,972	10,213	17,631	307,640	335,484	13,792	143,003	156,795	137,060	
2,392,770	44,194	76,291	1,331,192	1,451,677	59,678	618,790	678,468	593,073	
39,238	725	1,251	21,830	23,806	979	10,147	11,126	9,726	
5,134	95	164	2,856	3,115	128	1,328	1,456	1,272	
24,506	453	781	13,634	14,868	611	6,337	6,948	6,074	
3,758	69	120	2,091	2,280	94	972	1,066	931	
25,854	478	824	14,384	15,686	645	6,686	7,331	6,408	
25,599	473	816	14,242	15,531	638	6,620	7,258	6,345	
180,979	3,343	5,770	100,686	109,799	4,514	46,803	51,317	44,858	
6,707	124	214	3,731	4,069	167	1,734	1,901	1,662	
168,762	3,117	5,381	93,889	102,387	4,209	43,643	47,852	41,829	
1,915,719	35,383	61,081	1,065,789	1,162,253	47,780	495,420	543,200	474,831	
50,563	934	1,612	28,130	30,676	1,261	13,076	14,337	12,532	
86,931	1,606	2,772	48,363	52,741	2,168	22,481	24,649	21,547	
4,844	89	154	2,695	2,938	121	1,253	1,374	1,201	
21,692	401	692	12,068	13,161	541	5,610	6,151	5,377	
1,844,116	34,060	58,798	1,025,954	1,118,812	45,994	476,904	522,898	457,084	
2,422,862	44,750	77,250	1,347,933	1,469,933	60,429	626,572	687,001	600,532	
9,588	177	306	5,334	5,817	239	2,479	2,718	2,376	
11,919	220	380	6,631	7,231	297	3,082	3,379	2,954	
14,258	263	455	7,932	8,650	356	3,687	4,043	3,534	
19,325	357	616	10,751	11,724	482	4,998	5,480	4,790	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	34,252	0.005394%	336,361	544,187
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	498	0.000078%	4,894	7,918
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	16,669	0.002625%	163,689	264,827
00294	COMMUNITY & FAMILY RESOURCES	245,781	0.038703%	2,413,639	3,904,942
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	4,504	0.000709%	44,226	71,552
00297	BOONE COUNTY SOIL & WATER DISTRICT	88	0.000014%	866	1,402
00298	HANCOCK SOIL & WATER CONSERVATION DIST	451	0.000071%	4,426	7,160
00300	CITY OF MAHARISHI VEDIC CITY	6,076	0.000957%	59,672	96,541
00301	CITY OF SAGEVILLE	1,274	0.000201%	12,515	20,248
00303	CITY OF UDELL	107	0.000017%	1,052	1,703
00304	CITY OF TURIN	103	0.000016%	1,015	1,642
00306	CITY OF GIBSON	188	0.000030%	1,842	2,980
00307	CITY OF OAKLAND ACRES	375	0.000059%	3,684	5,960
00308	CITY OF GILLETT GROVE	167	0.000026%	1,644	2,660
00309	IOWA NORTHLAND REGIONAL HOUSING	5,521	0.000869%	54,213	87,709
00314	LYTTON LIBRARY	1,306	0.000206%	12,821	20,742
00316	CROSSROADS MENTAL HEALTH CENTER	118,252	0.018621%	1,161,270	1,878,778
00317	KIDS WORLD INC	21,328	0.003359%	209,450	338,861
00319	STATE - DEPARTMENT OF REVENUE	1,654,133	0.260477%	16,244,021	26,280,629
00320	ZION RECOVERY SERVICES INC	86,495	0.013620%	849,400	1,374,215
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	264,126	0.041592%	2,593,789	4,196,400
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	73,648	0.011597%	723,245	1,170,112
00324	MONONA COUNTY SANITARY LANDFILL	15,129	0.002382%	148,573	240,371
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	494,958	0.077941%	4,860,620	7,863,825
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	42,979	0.006768%	422,070	682,852
00327	HAMILTON SOIL AND WATER CONS DIST	4,372	0.000688%	42,936	69,464
00329	MARION CO FAIR ASSOC	21,994	0.003463%	215,987	349,437
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	321,397	0.050611%	3,156,202	5,106,308
00331	BATTLE CREEK COMMUNITY AMBULANCE	697	0.000110%	6,841	11,067
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	2,450	0.000386%	24,057	38,920
00333	CERRO GORDO CO SOIL & WATER	598	0.000094%	5,874	9,503
00334	ROCK RAPIDS MUNICIPAL UTILITY	58,094	0.009148%	570,501	922,994
00335	CRAWFORD COUNTY SWCD	920	0.000145%	9,037	14,621
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	15,000	0.002362%	147,305	238,320
00338	CLAYTON RIDGE COMM SCH DIST	344,846	0.054303%	3,386,484	5,478,873

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
160,954	2,973	5,132	89,545	97,650	4,014	41,624	45,638	39,894	
2,342	43	75	1,303	1,421	58	606	664	580	
78,328	1,447	2,497	43,577	47,521	1,954	20,256	22,210	19,414	
1,154,961	21,332	36,825	642,549	700,706	28,806	298,682	327,488	286,269	
21,163	391	675	11,774	12,840	528	5,473	6,001	5,245	
415	8	13	231	252	10	107	117	103	
2,118	39	68	1,178	1,285	53	548	601	525	
28,554	527	910	15,886	17,323	712	7,384	8,096	7,077	
5,989	111	191	3,332	3,634	149	1,549	1,698	1,484	
504	9	16	280	305	13	130	143	125	
486	9	15	270	294	12	126	138	120	
882	16	28	490	534	22	228	250	218	
1,763	33	56	981	1,070	44	456	500	437	
787	15	25	438	478	20	203	223	195	
25,942	479	827	14,432	15,738	647	6,709	7,356	6,430	
6,135	113	196	3,413	3,722	153	1,587	1,740	1,521	
555,684	10,263	17,717	309,149	337,129	13,859	143,704	157,563	137,732	
100,225	1,851	3,196	55,759	60,806	2,500	25,919	28,419	24,842	
7,772,994	143,565	247,833	4,324,418	4,715,816	193,866	2,010,158	2,204,024	1,926,617	
406,450	7,507	12,959	226,124	246,590	10,137	105,111	115,248	100,743	
1,241,165	22,924	39,573	690,508	753,005	30,956	320,975	351,931	307,636	
346,083	6,392	11,034	192,539	209,965	8,632	89,500	98,132	85,780	
71,094	1,313	2,267	39,553	43,133	1,773	18,386	20,159	17,621	
2,325,875	42,958	74,158	1,293,975	1,411,091	58,010	601,490	659,500	576,492	
201,966	3,730	6,439	112,362	122,531	5,037	52,230	57,267	50,059	
20,545	379	655	11,430	12,464	512	5,313	5,825	5,092	
103,353	1,909	3,295	57,499	62,703	2,578	26,728	29,306	25,617	
1,510,287	27,895	48,154	840,232	916,281	37,668	390,572	428,240	374,340	
3,273	60	104	1,821	1,985	82	847	929	811	
11,511	213	367	6,404	6,984	287	2,977	3,264	2,853	
2,811	52	90	1,564	1,706	70	727	797	697	
272,993	5,042	8,704	151,877	165,623	6,809	70,598	77,407	67,664	
4,324	80	138	2,406	2,624	108	1,118	1,226	1,072	
70,488	1,302	2,247	39,215	42,764	1,758	18,229	19,987	17,471	
1,620,481	29,930	51,667	901,536	983,133	40,416	419,069	459,485	401,653	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
00339	SIouxLAND HUMAN INVEST PARTNERSHIP(SHIP)	220,765	0.034764%	2,167,966	3,507,476
00340	UNITED COMMUNITY HEALTH CENTER, INC	95,440	0.015029%	937,247	1,516,338
00341	MITCHELL CO ECON DEV COMMISSION	9,338	0.001470%	91,699	148,357
00342	O'BRIEN COUNTY ECONOMIC DEVELOPMENT CORP.	7,413	0.001167%	72,793	117,769
00343	UNION CO SOIL & WATER CONS DISTRICT	1,257	0.000198%	12,343	19,969
00344	SOUTHERN IOWA RC&D AREA	18,418	0.002900%	180,868	292,620
00345	MASON CITY HOUSING AUTHORITY	19,898	0.003133%	195,404	316,138
00347	SOUTHWEST IOWA MENTAL HEALTH CTR	25,127	0.003957%	246,759	399,222
00350	LINKING FAMILIES AND COMMUNITIES	8,584	0.001352%	84,297	136,381
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	10,330	0.001627%	101,442	164,120
00353	UNION TOWNSHIP BOONE COUNTY	11	0.000002%	105	170
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,435,042	0.225977%	14,092,490	22,799,741
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	191,536	0.030161%	1,880,931	3,043,092
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	10,836	0.001706%	106,417	172,168
00359	STATE - IOWA DEPT OF VETERAN AFFAIRS	61,954	0.009756%	608,403	984,314
00361	GRAETTINGER-TERRIL CSD	232,036	0.036539%	2,278,651	3,686,550
00362	IOWA COUNTY ATTORNEYS CASE MANAGEMENT	8,638	0.001360%	84,827	137,238
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASSOC.	140,197	0.022077%	1,376,770	2,227,427
00365	GREEN HILLS AEA	1,504,658	0.236939%	14,776,138	23,905,791
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDENS	2,428	0.000382%	23,841	38,572
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	432,982	0.068182%	4,252,002	6,879,163
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	525,757	0.082791%	5,163,078	8,353,161
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	398,356	0.062729%	3,911,957	6,329,017
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	357,494	0.056295%	3,510,685	5,679,813
00371	CAM COMMUNITY SCHOOL DISTRICT	270,574	0.042607%	2,657,110	4,298,844
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	226,356	0.035644%	2,222,875	3,596,311
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	462,567	0.072841%	4,542,535	7,349,207
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	368,514	0.058030%	3,618,905	5,854,898
00376	CREW PUBLIC LIBRARY	1,059	0.000167%	10,401	16,827
00377	DES MOINES AIRPORT AUTHORITY	381,262	0.060038%	3,744,096	6,057,441
00379	MENLO PUBLIC LIBRARY	1,466	0.000231%	14,395	23,289
00380	IOWA ASSOC OF AREA EDUCATION AGENCIES	66,309	0.010442%	651,173	1,053,510
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	538,147	0.084742%	5,284,743	8,549,999
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	421,003	0.066296%	4,134,364	6,688,842
00383	SOUTHERN IOWA TROLLEY	63,517	0.010002%	623,756	1,009,153

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,037,402	19,161	33,076	577,147	629,384	25,874	268,281	294,155	257,131	
448,486	8,283	14,299	249,510	272,092	11,186	115,982	127,168	111,162	
43,879	810	1,399	24,412	26,621	1,094	11,348	12,442	10,876	
34,832	643	1,111	19,379	21,133	869	9,008	9,877	8,634	
5,906	109	188	3,286	3,583	147	1,527	1,674	1,464	
86,548	1,599	2,759	48,150	52,508	2,159	22,382	24,541	21,452	
93,504	1,727	2,981	52,020	56,728	2,332	24,181	26,513	23,176	
118,077	2,181	3,765	65,691	71,637	2,945	30,536	33,481	29,267	
40,337	745	1,286	22,441	24,472	1,006	10,432	11,438	9,998	
48,542	897	1,548	27,006	29,451	1,211	12,553	13,764	12,032	
50	1	2	28	31	1	13	14	12	
6,743,455	124,550	215,008	3,751,646	4,091,204	168,188	1,743,912	1,912,100	1,671,435	
900,052	16,624	28,697	500,734	546,055	22,448	232,761	255,209	223,087	
50,922	941	1,624	28,330	30,895	1,270	13,169	14,439	12,622	
291,130	5,377	9,282	161,967	176,626	7,261	75,288	82,549	72,159	
1,090,367	20,139	34,765	606,613	661,517	27,195	281,978	309,173	270,259	
40,591	750	1,294	22,582	24,626	1,012	10,497	11,509	10,061	
658,804	12,168	21,005	366,518	399,691	16,431	170,372	186,803	163,291	
7,070,591	130,592	225,438	3,933,644	4,289,674	176,347	1,828,511	2,004,858	1,752,519	
11,408	211	364	6,347	6,922	285	2,950	3,235	2,828	
2,034,643	37,579	64,872	1,131,951	1,234,402	50,746	526,175	576,921	504,307	
2,470,606	45,631	78,773	1,374,494	1,498,898	61,619	638,918	700,537	612,365	
1,871,927	34,574	59,684	1,041,425	1,135,683	46,688	484,095	530,783	463,976	
1,679,912	31,028	53,562	934,600	1,019,190	41,899	434,439	476,338	416,384	
1,271,464	23,484	40,539	707,365	771,388	31,712	328,811	360,523	315,146	
1,063,677	19,646	33,914	591,765	645,325	26,529	275,075	301,604	263,643	
2,173,667	40,147	69,305	1,209,295	1,318,747	54,213	562,128	616,341	538,766	
1,731,697	31,984	55,213	963,410	1,050,607	43,190	447,831	491,021	429,219	
4,977	92	159	2,769	3,020	124	1,287	1,411	1,234	
1,791,603	33,090	57,123	996,738	1,086,951	44,684	463,323	508,007	444,067	
6,888	127	220	3,832	4,179	172	1,781	1,953	1,707	
311,596	5,755	9,935	173,353	189,043	7,771	80,581	88,352	77,232	
2,528,824	46,707	80,629	1,406,883	1,534,219	63,071	653,974	717,045	626,795	
1,978,352	36,540	63,078	1,100,634	1,200,252	49,342	511,618	560,960	490,355	
298,476	5,513	9,517	166,054	181,084	7,444	77,188	84,632	73,980	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
00385	SUPERIOR TOWNSHIP - DICKINSON CO	107	0.000017%	1,052	1,703
00386	IOWA PUBLIC POWER AGENCY	1,286	0.000202%	12,628	20,431
00388	OSCEOLA WATER WORKS	37,832	0.005957%	371,523	601,074
00389	STATE - HOMELAND SEC & EMERG MNGMNT	497,307	0.078311%	4,883,684	7,901,140
00390	STATE - IOWA PUBLIC INFORMATION BOARD	21,153	0.003331%	207,730	336,079
00391	NORTHEAST IOWA AREA AGENCY ON AGING	288,509	0.045432%	2,833,238	4,583,796
00392	MILESTONES AREA AGENCY ON AGING	308,837	0.048633%	3,032,861	4,906,759
00393	THE HERITAGE AREA AGENCY ON AGING	38,812	0.006112%	381,146	616,643
00394	AGING RESOURCES OF CENTRAL IOWA	86,742	0.013659%	851,825	1,378,138
00395	CONNECTIONS AREA AGENCY ON AGING	248,328	0.039104%	2,438,645	3,945,397
00396	EASTON VALLEY COMM SCHOOL DIST	283,929	0.044710%	2,788,256	4,511,021
00397	CITY OF URBANDALE WATER UTILITY	109,195	0.017195%	1,072,327	1,734,880
00398	SOUTHWEST IOWA JUVENILE DETENTION CENTER	81,445	0.012825%	799,808	1,293,981
00399	10-15 REGIONAL TRANSIT AGENCY	83,684	0.013178%	821,797	1,329,556
00400	TWO RIVERS LEVEE & DRAINAGE DIST	20,510	0.003230%	201,415	325,862
00402	GREENE COUNTY COMMUNITY SCHOOL DIST	840,626	0.132374%	8,255,167	13,355,743
00403	CLARION-GOLDFIELD-DOWS COMMUNITY SCHOOL DIST	573,034	0.090236%	5,627,342	9,104,278
00404	SUMNER-FREDERICKSBURG COMMUNITY SCHOOL DIST	498,716	0.078533%	4,897,522	7,923,527
00405	SOUTH CENTRAL CALHOUN COMMUNITY SCHOOL DIST	534,677	0.084196%	5,250,675	8,494,881
00406	STATE - OFFICE OF THE CHIEF INFORMATION OFFICER	925,010	0.145662%	9,083,841	14,696,426
00407	EXIRA-ELK HORN-KIMBALLTON COMM SCHOOL DIST	235,273	0.037049%	2,310,443	3,737,984
00408	NORTH UNION COMMUNITY SCHOOL DIST	259,707	0.040896%	2,550,396	4,126,195
00409	DES MOINES CO EMERGENCY COMM CTR	48,269	0.007601%	474,018	766,898
00411	BENTON CO SOLID WASTE DISPOSAL COMMISSION	17,435	0.002746%	171,219	277,010
00412	SOUTHWEST WEBSTER AMBULANCE SERVICE	1,468	0.000231%	14,421	23,331
00413	CLAYTON COUNTY DEVELOPMENT GROUP	3,929	0.000619%	38,585	62,426
00414	GARNER-HAYFIELD-VENTURA COMM SCHOOL DIST	628,227	0.098927%	6,169,361	9,981,191
00415	DUBUQUE COUNTY LIBRARY DISTRICT	32,684	0.005147%	320,961	519,272
01201	ADAIR COUNTY	182,320	0.028710%	1,790,427	2,896,669
01203	ADAIR COUNTY AGRI EXT DIST	9,062	0.001427%	88,995	143,983
01204	ADAIR COUNTY HEALTH SYSTEM	365,891	0.057617%	3,593,143	5,813,219
01207	ADAIR CO SANITARY LANDFILL	8,282	0.001304%	81,329	131,579
01301	CITY OF FONTANELLE	15,637	0.002462%	153,557	248,435
01302	CITY OF GREENFIELD	74,628	0.011752%	732,869	1,185,684
01303	CITY OF CASEY	10,741	0.001691%	105,478	170,649

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
504	9	16	280	305	13	130	143	125	
6,043	112	193	3,362	3,667	151	1,563	1,714	1,498	
177,779	3,284	5,668	98,905	107,857	4,434	45,975	50,409	44,064	
2,336,912	43,162	74,510	1,300,115	1,417,787	58,285	604,344	662,629	579,228	
99,402	1,836	3,169	55,301	60,306	2,479	25,706	28,185	24,638	
1,355,744	25,040	43,226	754,253	822,519	33,814	350,606	384,420	336,035	
1,451,267	26,805	46,272	807,396	880,473	36,196	375,309	411,505	359,712	
182,384	3,369	5,815	101,467	110,651	4,549	47,166	51,715	45,206	
407,611	7,528	12,996	226,770	247,294	10,166	105,411	115,577	101,030	
1,166,926	21,553	37,206	649,206	707,965	29,104	301,776	330,880	289,235	
1,334,220	24,643	42,540	742,278	809,461	33,277	345,040	378,317	330,700	
513,124	9,477	16,360	285,471	311,308	12,798	132,698	145,496	127,183	
382,720	7,069	12,203	212,922	232,194	9,545	98,974	108,519	94,861	
393,241	7,263	12,538	218,775	238,576	9,808	101,695	111,503	97,469	
96,380	1,780	3,073	53,620	58,473	2,404	24,925	27,329	23,889	
3,950,214	72,959	125,948	2,197,657	2,396,564	98,522	1,021,557	1,120,079	979,101	
2,692,763	49,735	85,856	1,498,088	1,633,679	67,160	696,370	763,530	667,429	
2,343,533	43,284	74,721	1,303,799	1,421,804	58,450	606,056	664,506	580,869	
2,512,522	46,406	80,109	1,397,813	1,524,328	62,665	649,758	712,423	622,755	
4,346,746	80,283	138,591	2,418,264	2,637,138	108,412	1,124,103	1,232,515	1,077,386	
1,105,580	20,420	35,250	615,077	670,747	27,574	285,912	313,486	274,029	
1,220,400	22,540	38,911	678,956	740,407	30,438	315,605	346,043	302,489	
226,825	4,189	7,232	126,191	137,612	5,657	58,659	64,316	56,221	
81,931	1,513	2,612	45,581	49,706	2,043	21,188	23,231	20,307	
6,900	127	220	3,839	4,186	172	1,785	1,957	1,710	
18,464	341	589	10,272	11,202	461	4,775	5,236	4,576	
2,952,126	54,525	94,125	1,642,382	1,791,032	73,629	763,443	837,072	731,715	
153,585	2,837	4,897	85,445	93,179	3,831	39,718	43,549	38,068	
856,745	15,824	27,316	476,640	519,780	21,368	221,561	242,929	212,353	
42,586	787	1,358	23,692	25,837	1,062	11,013	12,075	10,555	
1,719,370	31,756	54,820	956,552	1,043,128	42,883	444,643	487,526	426,164	
38,917	719	1,241	21,651	23,611	971	10,064	11,035	9,646	
73,479	1,357	2,343	40,879	44,579	1,833	19,002	20,835	18,213	
350,688	6,477	11,181	195,102	212,760	8,747	90,691	99,438	86,922	
50,473	932	1,609	28,080	30,621	1,259	13,053	14,312	12,510	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
01305	ADAIR PUBLIC LIBRARY	690	0.000109%	6,774	10,959
01306	CITY OF ADAIR	10,368	0.001633%	101,816	164,724
01308	CITY OF ORIENT	5,056	0.000796%	49,652	80,331
01309	CITY OF BRIDGEWATER	575	0.000091%	5,646	9,134
01310	CASEY PUBLIC LIBRARY	686	0.000108%	6,740	10,904
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,524	0.000397%	24,783	40,095
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	710	0.000112%	6,972	11,280
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	182,337	0.028713%	1,790,602	2,896,952
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	108,422	0.017073%	1,064,730	1,722,589
02201	ADAMS COUNTY	147,387	0.023209%	1,447,377	2,341,659
02203	ADAMS CO AGR EXT DIST	5,349	0.000842%	52,527	84,982
02301	CITY OF CORNING	25,678	0.004043%	252,162	407,964
02303	CITY OF PRESCOTT	2,260	0.000356%	22,190	35,901
02304	CITY OF NODAWAY	214	0.000034%	2,105	3,405
02306	CORNING HOUSING COMM	6,002	0.000945%	58,938	95,354
02545	PRESCOTT COMMUNITY SCHOOL DISTRICT	7,212	0.001136%	70,826	114,587
02546	CORNING COMMUNITY SCHOOL DISTRICT	284,913	0.044865%	2,797,921	4,526,657
02701	CORNING MUNICIPAL UTILITIES	33,457	0.005269%	328,559	531,564
03201	ALLAMAKEE COUNTY	277,690	0.043728%	2,726,989	4,411,898
03203	ALLAMAKEE CO AGR EXT DIST	18,871	0.002972%	185,315	299,815
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	3,653	0.000575%	35,869	58,031
03301	CITY OF HARPERS FERRY	8,291	0.001306%	81,416	131,719
03302	CITY OF WAUKON	65,017	0.010238%	638,483	1,032,980
03303	CITY OF NEW ALBIN	7,661	0.001206%	75,232	121,715
03304	CITY OF LANSING	13,797	0.002173%	135,486	219,198
03306	CITY OF POSTVILLE	29,938	0.004714%	294,002	475,656
03310	CITY OF WATERVILLE	1,693	0.000267%	16,630	26,905
03312	VETERAN'S MEMORIAL HOSPITAL	688,916	0.108484%	6,765,338	10,945,402
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	400,610	0.063084%	3,934,100	6,364,841
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	648,560	0.102129%	6,369,028	10,304,226
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	216,872	0.034151%	2,129,739	3,445,630
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	80,836	0.012729%	793,830	1,284,309
04201	APPANOOSE COUNTY	112,913	0.017780%	1,108,831	1,793,939
04203	APPANOOSE COUNTY AGRI	5,792	0.000912%	56,878	92,021
04204	APPANOOSE CO ASSESSOR	12,353	0.001945%	121,314	196,270

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
3,241	60	103	1,803	1,966	81	838	919	803	
48,720	900	1,553	27,105	29,558	1,215	12,599	13,814	12,076	
23,759	439	758	13,218	14,415	593	6,144	6,737	5,889	
2,702	50	86	1,503	1,639	67	699	766	670	
3,225	60	103	1,794	1,957	80	834	914	799	
11,859	219	378	6,598	7,195	296	3,067	3,363	2,939	
3,336	62	106	1,856	2,024	83	863	946	827	
856,829	15,825	27,319	476,687	519,831	21,370	221,583	242,953	212,374	
509,488	9,410	16,244	283,448	309,102	12,707	131,758	144,465	126,282	
692,590	12,792	22,082	385,315	420,189	17,274	179,109	196,383	171,666	
25,135	464	801	13,984	15,249	627	6,500	7,127	6,230	
120,663	2,229	3,847	67,130	73,206	3,009	31,204	34,213	29,908	
10,618	196	339	5,907	6,442	265	2,746	3,011	2,632	
1,007	19	32	560	611	25	260	285	250	
28,203	521	899	15,690	17,110	703	7,293	7,996	6,990	
33,891	626	1,081	18,855	20,562	845	8,765	9,610	8,400	
1,338,845	24,728	42,688	744,851	812,267	33,392	346,236	379,628	331,847	
157,220	2,904	5,013	87,468	95,385	3,921	40,658	44,579	38,969	
1,304,903	24,101	41,605	725,968	791,674	32,546	337,458	370,004	323,434	
88,676	1,638	2,827	49,334	53,799	2,212	22,932	25,144	21,979	
17,164	317	547	9,549	10,413	428	4,439	4,867	4,254	
38,959	720	1,242	21,674	23,636	972	10,075	11,047	9,656	
305,523	5,643	9,741	169,974	185,358	7,620	79,011	86,631	75,727	
35,999	665	1,148	20,028	21,841	898	9,310	10,208	8,923	
64,832	1,197	2,067	36,069	39,333	1,617	16,766	18,383	16,069	
140,684	2,598	4,486	78,268	85,352	3,509	36,382	39,891	34,870	
7,958	147	254	4,427	4,828	198	2,058	2,256	1,972	
3,237,310	59,792	103,218	1,801,041	1,964,051	80,742	837,194	917,936	802,401	
1,882,522	34,770	60,022	1,047,320	1,142,112	46,952	486,835	533,787	466,603	
3,047,670	56,290	97,172	1,695,537	1,848,999	76,012	788,152	864,164	755,397	
1,019,110	18,823	32,493	566,971	618,287	25,418	263,550	288,968	252,597	
379,859	7,016	12,111	211,330	230,457	9,474	98,235	107,709	94,152	
530,591	9,800	16,917	295,189	321,906	13,233	137,215	150,448	131,513	
27,217	503	868	15,142	16,513	679	7,038	7,717	6,746	
58,050	1,072	1,851	32,296	35,219	1,448	15,012	16,460	14,388	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
04207	APPANOOSE CO SECONDARY RD DEPT	102,053	0.016070%	1,002,191	1,621,409
04301	CITY OF CENTERVILLE	95,671	0.015065%	939,516	1,520,009
04302	DRAKE PUBLIC LIBRARY	7,141	0.001125%	70,128	113,458
04304	CITY OF MOULTON	11,951	0.001882%	117,362	189,876
04305	CITY OF MYSTIC	5,884	0.000927%	57,785	93,488
04307	CITY OF MORAVIA	10,622	0.001673%	104,307	168,754
04311	CITY OF CINCINNATI	4,664	0.000734%	45,803	74,103
04312	CITY OF PLANO	22	0.000004%	219	355
04313	CITY OF UNIONVILLE	161	0.000025%	1,579	2,555
04314	CITY OF NUMA	188	0.000030%	1,842	2,980
04315	CITY OF EXLINE	589	0.000093%	5,788	9,365
04316	CITY OF RATHBUN	199	0.000031%	1,957	3,166
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	13,906	0.002190%	136,564	220,941
04321	GARRETT MEMORIAL LIBRARY	753	0.000119%	7,390	11,956
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	866,315	0.136419%	8,507,444	13,763,893
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	225,138	0.035453%	2,210,915	3,576,961
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	117,159	0.018449%	1,150,531	1,861,403
04703	RATHBUN AREA SOLID WASTE COMM.	19,920	0.003137%	195,615	316,479
05201	AUDUBON COUNTY	180,476	0.028420%	1,772,324	2,867,380
05203	AUDUBON COUNTY AGR EXTENSION DISTRICT	5,521	0.000869%	54,220	87,721
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	459,056	0.072288%	4,508,056	7,293,424
05301	CITY OF EXIRA	12,521	0.001972%	122,958	198,930
05302	CITY OF AUDUBON	25,058	0.003946%	246,073	398,112
05303	CITY OF KIMBALLTON	5,459	0.000860%	53,608	86,731
05305	CITY OF BRAYTON	2,292	0.000361%	22,512	36,421
05306	CITY OF GRAY	329	0.000052%	3,227	5,221
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	344,736	0.054286%	3,385,400	5,477,119
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	257,161	0.040495%	2,525,394	4,085,746
06201	BENTON COUNTY	377,246	0.059405%	3,704,651	5,993,624
06203	BENTON COUNTY AGR EXT DIST	10,734	0.001690%	105,407	170,533
06208	BENTON COUNTY SOIL & WATER CONS DISTRICT	3,403	0.000536%	33,415	54,061
06301	CITY OF VINTON	149,755	0.023582%	1,470,635	2,379,289
06302	CITY OF BELLE PLAINE	36,390	0.005730%	357,355	578,152
06303	CITY OF BLAIRSTOWN	13,888	0.002187%	136,388	220,658
06306	CITY OF NEWHALL	11,384	0.001793%	111,798	180,874

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
479,563	8,857	15,290	266,799	290,946	11,961	124,019	135,980	118,865	
449,572	8,303	14,334	250,114	272,751	11,213	116,263	127,476	111,431	
33,557	620	1,070	18,669	20,359	837	8,678	9,515	8,318	
56,159	1,037	1,791	31,244	34,072	1,401	14,523	15,924	13,920	
27,651	511	882	15,383	16,776	690	7,151	7,841	6,854	
49,912	922	1,591	27,768	30,281	1,245	12,908	14,153	12,371	
21,917	405	699	12,194	13,298	547	5,668	6,215	5,432	
105	2	3	58	63	3	27	30	26	
756	14	24	420	458	19	195	214	187	
881	16	28	490	534	22	228	250	218	
2,770	51	88	1,541	1,680	69	716	785	687	
936	17	30	521	568	23	242	265	232	
65,348	1,207	2,084	36,355	39,646	1,630	16,899	18,529	16,197	
3,536	65	113	1,967	2,145	88	915	1,003	877	
4,070,932	75,189	129,797	2,264,818	2,469,804	101,533	1,052,776	1,154,309	1,009,023	
1,057,954	19,540	33,732	588,581	641,853	26,386	273,595	299,981	262,225	
550,545	10,168	17,554	306,290	334,012	13,731	142,375	156,106	136,458	
93,605	1,729	2,984	52,076	56,789	2,335	24,207	26,542	23,201	
848,082	15,664	27,040	471,821	514,525	21,152	219,321	240,473	210,206	
25,945	479	827	14,434	15,740	647	6,710	7,357	6,431	
2,157,168	39,842	68,779	1,200,116	1,308,737	53,802	557,861	611,663	534,677	
58,837	1,087	1,876	32,733	35,696	1,467	15,216	16,683	14,583	
117,749	2,175	3,754	65,508	71,437	2,937	30,451	33,388	29,185	
25,652	474	818	14,271	15,563	640	6,634	7,274	6,358	
10,772	199	343	5,993	6,535	269	2,786	3,055	2,670	
1,544	29	49	859	937	39	399	438	383	
1,619,962	29,920	51,651	901,248	982,819	40,403	418,935	459,338	401,524	
1,208,437	22,319	38,530	672,300	733,149	30,140	312,511	342,651	299,524	
1,772,728	32,742	56,521	986,237	1,075,500	44,214	458,442	502,656	439,389	
50,439	932	1,608	28,061	30,601	1,258	13,044	14,302	12,502	
15,990	295	510	8,896	9,701	399	4,135	4,534	3,963	
703,720	12,998	22,437	391,507	426,942	17,551	181,988	199,539	174,424	
171,000	3,158	5,452	95,134	103,744	4,265	44,222	48,487	42,384	
65,264	1,205	2,081	36,309	39,595	1,628	16,878	18,506	16,176	
53,497	988	1,706	29,762	32,456	1,334	13,835	15,169	13,260	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
06307	CITY OF VAN HORNE	12,158	0.001915%	119,398	193,170
06308	CITY OF ATKINS	22,827	0.003595%	224,171	362,678
06309	CITY OF NORWAY	8,184	0.001289%	80,365	130,019
06311	CITY OF KEYSTONE	9,441	0.001487%	92,708	149,990
06312	CITY OF GARRISON	3,735	0.000588%	36,678	59,341
06314	CITY OF SHELLSBURG	17,893	0.002818%	175,718	284,288
06315	CITY OF URBANA	19,991	0.003148%	196,315	317,611
06317	CITY OF WALFORD	7,698	0.001212%	75,600	122,311
06318	CITY OF LUZERNE	177	0.000028%	1,737	2,810
06550	VINTON-SHELLSBURG COMM SCH DIST	1,115,182	0.175608%	10,951,382	17,717,854
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	363,135	0.057183%	3,566,082	5,769,438
06552	BENTON COMMUNITY SCHOOL DISTRICT	943,525	0.148577%	9,265,662	14,990,587
07001	UNIVERSITY OF NORTHERN IOWA	1,646,061	0.259206%	16,164,756	26,152,388
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	1,049,204	0.165219%	10,303,460	16,669,603
07201	BLACK HAWK COUNTY	2,043,780	0.321835%	20,070,462	32,471,292
07204	BLACK HAWK COUNTY AGRI	22,965	0.003616%	225,527	364,872
07213	BLACK HAWK SOIL & WATER CONS DIST	9,334	0.001470%	91,667	148,304
07302	CITY OF CEDAR FALLS	820,193	0.129156%	8,054,513	13,031,112
07303	CITY OF WATERLOO	1,562,771	0.246091%	15,346,828	24,829,092
07304	CITY OF GILBERTVILLE	18,373	0.002893%	180,423	291,900
07305	CITY OF HUDSON	38,882	0.006123%	381,827	617,744
07306	CITY OF DUNKERTON	15,643	0.002463%	153,614	248,527
07311	CITY OF LA PORTE CITY	41,369	0.006514%	406,251	657,259
07319	CITY OF EVANSDALE	48,249	0.007598%	473,815	766,569
07321	CITY OF ELK RUN HEIGHTS	14,307	0.002253%	140,498	227,307
07327	CITY OF RAYMOND	3,925	0.000618%	38,547	62,364
07333	EVANSDALE MUNIC HOUSING AUTHORITY	7,825	0.001232%	76,844	124,324
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	6,677,197	1.051463%	65,571,852	106,086,384
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	2,994,686	0.471575%	29,408,612	47,579,154
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	257,917	0.040614%	2,532,810	4,097,744
07542	HUDSON COMMUNITY SCHOOL DISTRICT	428,687	0.067506%	4,209,825	6,810,927
07546	HAWKEYE COMMUNITY COLLEGE	999,686	0.157421%	9,817,186	15,882,879
07548	UNION COMMUNITY SCHOOL DISTRICT	651,915	0.102658%	6,401,980	10,357,537
07601	IA NORTHLAND REG COUNCIL OF GOVTS	73,445	0.011565%	721,246	1,166,878
07604	AEA 267	3,128,559	0.492656%	30,723,279	49,706,109

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
57,134	1,055	1,822	31,786	34,663	1,425	14,775	16,200	14,161	
107,269	1,981	3,420	59,678	65,079	2,675	27,741	30,416	26,588	
38,456	710	1,226	21,394	23,330	959	9,945	10,904	9,532	
44,362	819	1,414	24,680	26,913	1,106	11,472	12,578	10,996	
17,551	324	560	9,764	10,648	438	4,539	4,977	4,350	
84,084	1,553	2,681	46,779	51,013	2,097	21,745	23,842	20,841	
93,939	1,735	2,995	52,262	56,992	2,343	24,293	26,636	23,284	
36,176	668	1,153	20,126	21,947	902	9,355	10,257	8,967	
831	15	26	462	503	21	215	236	206	
5,240,391	96,789	167,084	2,915,433	3,179,306	130,700	1,355,207	1,485,907	1,298,885	
1,706,421	31,517	54,407	949,348	1,035,272	42,560	441,294	483,854	422,954	
4,433,750	81,890	141,365	2,466,667	2,689,922	110,582	1,146,603	1,257,185	1,098,951	
7,735,064	142,865	246,624	4,303,316	4,692,805	192,920	2,000,349	2,193,269	1,917,216	
4,930,351	91,062	157,199	2,742,946	2,991,207	122,968	1,275,028	1,397,996	1,222,039	
9,604,000	177,383	306,213	5,343,078	5,826,674	239,533	2,483,671	2,723,204	2,380,451	
107,918	1,993	3,441	60,039	65,473	2,692	27,908	30,600	26,749	
43,864	810	1,399	24,403	26,612	1,094	11,344	12,438	10,872	
3,854,198	71,186	122,887	2,144,240	2,338,313	96,127	996,727	1,092,854	955,303	
7,343,674	135,636	234,145	4,085,571	4,455,352	183,158	1,899,133	2,082,291	1,820,206	
86,335	1,595	2,753	48,031	52,379	2,153	22,327	24,480	21,399	
182,710	3,375	5,825	101,648	110,848	4,557	47,250	51,807	45,286	
73,507	1,358	2,344	40,895	44,597	1,833	19,009	20,842	18,219	
194,397	3,590	6,198	108,151	117,939	4,848	50,273	55,121	48,183	
226,727	4,188	7,229	126,137	137,554	5,655	58,634	64,289	56,197	
67,230	1,242	2,144	37,403	40,789	1,677	17,386	19,063	16,664	
18,445	341	588	10,262	11,191	460	4,770	5,230	4,572	
36,771	679	1,172	20,457	22,308	917	9,509	10,426	9,114	
31,377,058	579,526	1,000,423	17,456,275	19,036,224	782,573	8,114,358	8,896,931	7,777,129	
14,072,436	259,914	448,684	7,829,042	8,537,640	350,979	3,639,245	3,990,224	3,487,999	
1,211,985	22,385	38,643	674,275	735,303	30,228	313,429	343,657	300,403	
2,014,461	37,209	64,229	1,120,723	1,222,161	50,243	520,958	571,201	499,303	
4,697,662	86,765	149,780	2,613,492	2,850,037	117,163	1,214,853	1,332,016	1,164,364	
3,063,438	56,581	97,674	1,704,309	1,858,564	76,405	792,230	868,635	759,305	
345,126	6,374	11,004	192,007	209,385	8,608	89,252	97,860	85,543	
14,701,523	271,533	468,742	8,179,028	8,919,303	366,669	3,801,932	4,168,601	3,643,925	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
07608	MET OF BLACK HAWK COUNTY	204,343	0.032178%	2,006,699	3,246,568
07609	REGIONAL TRANSIT COMMISSION	18,709	0.002946%	183,725	297,242
07701	WATERLOO WATER WORKS	94,016	0.014805%	923,259	1,493,708
07702	LA PORTE CITY UTILITY	29,242	0.004605%	287,165	464,595
07703	CEDAR FALLS UTILITIES	1,189,096	0.187248%	11,677,236	18,892,188
07704	EVANSDALE WATER WORKS	6,104	0.000961%	59,943	96,980
08001	STATE - WOODWARD RESOURCE CENTER	2,869,035	0.451789%	28,174,682	45,582,823
08201	BOONE COUNTY	469,882	0.073993%	4,614,365	7,465,417
08203	BOONE COUNTY AGRI	14,090	0.002219%	138,368	223,860
08204	BOONE COUNTY HOSPITAL	1,469,989	0.231480%	14,435,681	23,354,979
08301	CITY OF BOONE	175,868	0.027694%	1,727,073	2,794,171
08302	CITY OF OGDEN	21,721	0.003420%	213,310	345,107
08303	CITY OF MADRID	37,263	0.005868%	365,929	592,024
08307	CITY OF BOXHOLM	536	0.000084%	5,262	8,513
08308	CITY OF PILOT MOUND	1,416	0.000223%	13,906	22,499
08309	CITY OF FRASER	16	0.000003%	158	255
08311	CITY OF BERKLEY	14	0.000002%	140	227
08312	CITY OF LUTHER	404	0.000064%	3,972	6,426
08313	CITY OF SHELDAHL	3,131	0.000493%	30,746	49,743
08314	CITY OF BEAVER	161	0.000025%	1,579	2,555
08537	UNITED COMMUNITY SCHOOL DISTRICT	179,844	0.028320%	1,766,112	2,857,330
08538	OGDEN COMMUNITY SCHOOL DISTRICT	399,261	0.062872%	3,920,848	6,343,402
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,337,294	0.210585%	13,132,584	21,246,745
08542	MADRID COMMUNITY SCHOOL DISTRICT	365,452	0.057548%	3,588,838	5,806,254
08701	OGDEN MUNICIPAL UTILITIES	32,392	0.005101%	318,098	514,639
09201	BREMER COUNTY	518,778	0.081692%	5,094,539	8,242,275
09203	BREMER COUNTY AGRI EXTEN DISTRICT	12,516	0.001971%	122,906	198,845
09301	CITY OF DENVER	32,200	0.005071%	316,212	511,588
09302	CITY OF SUMNER	38,332	0.006036%	376,434	609,019
09303	CITY OF WAVERLY	295,905	0.046596%	2,905,864	4,701,295
09304	CITY OF TRIPOLI	16,893	0.002660%	165,894	268,393
09305	CITY OF JANESVILLE	15,718	0.002475%	154,358	249,731
09307	CITY OF READLYN	16,635	0.002620%	163,363	264,299
09310	CITY OF FREDERIKA	1,257	0.000198%	12,340	19,964
09311	CITY OF PLAINFIELD	8,794	0.001385%	86,363	139,724

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
960,234	17,735	30,616	534,215	582,566	23,949	248,324	272,273	238,004	
87,915	1,624	2,803	48,911	53,338	2,193	22,736	24,929	21,791	
441,792	8,160	14,086	245,786	268,032	11,019	114,251	125,270	109,503	
137,413	2,538	4,381	76,448	83,367	3,427	35,536	38,963	34,059	
5,587,723	103,204	178,158	3,108,667	3,390,029	139,362	1,445,030	1,584,392	1,384,975	
28,684	530	915	15,958	17,403	715	7,418	8,133	7,110	
13,481,984	249,009	429,858	7,500,550	8,179,417	336,252	3,486,549	3,822,801	3,341,649	
2,208,039	40,782	70,401	1,228,418	1,339,601	55,071	571,016	626,087	547,285	
66,211	1,223	2,111	36,836	40,170	1,651	17,123	18,774	16,411	
6,907,677	127,583	220,244	3,843,009	4,190,836	172,284	1,786,381	1,958,665	1,712,139	
826,429	15,264	26,350	459,774	501,388	20,612	213,721	234,333	204,839	
102,072	1,885	3,254	56,787	61,926	2,546	26,397	28,943	25,300	
175,102	3,234	5,583	97,416	106,233	4,367	45,283	49,650	43,401	
2,518	47	80	1,401	1,528	63	651	714	624	
6,654	123	212	3,702	4,037	166	1,721	1,887	1,649	
76	1	2	42	45	2	20	22	19	
67	1	2	37	40	2	17	19	17	
1,900	35	61	1,057	1,153	47	491	538	471	
14,713	272	469	8,185	8,926	367	3,805	4,172	3,647	
756	14	24	420	458	19	195	214	187	
845,109	15,609	26,945	470,167	512,721	21,078	218,552	239,630	209,469	
1,876,181	34,653	59,820	1,043,792	1,138,265	46,794	485,195	531,989	465,031	
6,284,127	116,066	200,362	3,496,104	3,812,532	156,732	1,625,126	1,781,858	1,557,586	
1,717,310	31,718	54,755	955,406	1,041,879	42,831	444,110	486,941	425,653	
152,214	2,811	4,853	84,683	92,347	3,796	39,364	43,160	37,728	
2,437,809	45,026	77,727	1,356,248	1,479,001	60,801	630,437	691,238	604,236	
58,812	1,086	1,875	32,719	35,680	1,467	15,209	16,676	14,577	
151,312	2,795	4,824	84,181	91,800	3,774	39,130	42,904	37,504	
180,129	3,327	5,743	100,213	109,283	4,493	46,583	51,076	44,647	
1,390,497	25,682	44,334	773,587	843,603	34,680	359,594	394,274	344,649	
79,382	1,466	2,531	44,164	48,161	1,980	20,529	22,509	19,676	
73,863	1,364	2,355	41,093	44,812	1,842	19,101	20,943	18,308	
78,171	1,444	2,492	43,490	47,426	1,950	20,216	22,166	19,376	
5,905	109	188	3,285	3,582	147	1,527	1,674	1,464	
41,326	763	1,318	22,991	25,072	1,031	10,687	11,718	10,243	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
09313	WAVERLY UTILITIES	203,240	0.032004%	1,995,870	3,229,048
09315	WAVERLY LOW RENT HOUSING AGENCY	13,695	0.002157%	134,489	217,586
09318	WAVERLY HEALTH CENTER	1,980,517	0.311873%	19,449,203	31,466,179
09519	JANESVILLE CONSOLIDATED SCH DIST	193,718	0.030505%	1,902,364	3,077,768
09562	DENVER COMM SCH DIST	387,509	0.061021%	3,805,438	6,156,683
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	235,976	0.037159%	2,317,347	3,749,155
09566	WAPSIE VALLEY COMM SCH DIST	392,284	0.061773%	3,852,333	6,232,553
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,301,803	0.204996%	12,784,051	20,682,865
09602	NORTH IOWA JUVENILE DETENTION SVC	79,981	0.012595%	785,436	1,270,729
09701	SUMNER MUNIC LGT PLT	27,477	0.004327%	269,834	436,556
09702	TRIPOLI-READLYN SANITATION AGENCY	4,959	0.000781%	48,697	78,784
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,085,857	0.170991%	10,663,402	17,251,942
10201	BUCHANAN COUNTY	350,532	0.055198%	3,442,315	5,569,200
10203	BUCHANAN COUNTY AGRI - ISU EXT	13,524	0.002130%	132,810	214,869
10205	BUCHANAN COUNTY HEALTH CENTER	815,662	0.128443%	8,010,020	12,959,129
10301	CITY OF FAIRBANK	22,703	0.003575%	222,949	360,701
10302	CITY OF INDEPENDENCE	112,589	0.017730%	1,105,657	1,788,804
10303	CITY OF JESUP	33,955	0.005347%	333,444	539,467
10305	CITY OF QUASQUETON	3,954	0.000623%	38,828	62,818
10306	CITY OF LAMONT	8,626	0.001358%	84,708	137,047
10307	CITY OF BRANDON	4,645	0.000731%	45,612	73,795
10308	CITY OF HAZLETON	8,490	0.001337%	83,373	134,887
10309	CITY OF WINTHROP	9,346	0.001472%	91,779	148,487
10310	CITY OF ROWLEY	1,438	0.000226%	14,120	22,844
10311	CITY OF AURORA	1,969	0.000310%	19,333	31,278
10312	CITY OF STANLEY	1,162	0.000183%	11,412	18,462
10556	JESUP COMMUNITY SCHOOL DISTRICT	557,982	0.087866%	5,479,529	8,865,136
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	333,061	0.052447%	3,270,743	5,291,619
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	834,810	0.131458%	8,198,060	13,263,351
10701	INDEPENDENCE LIGHT & POWER	61,215	0.009640%	601,144	972,570
11201	BUENA VISTA COUNTY	431,524	0.067952%	4,237,682	6,855,996
11203	BUENA VISTA COUNTY AGRI	9,142	0.001440%	89,774	145,242
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,439,571	0.226690%	14,136,967	22,871,699
11205	BUENA VISTA COUNTY ASSESSOR	22,146	0.003487%	217,479	351,851
11207	BUENA VISTA CO SOIL & WATER CONS DT	3,695	0.000582%	36,289	58,710

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
955,052	17,640	30,451	531,333	579,424	23,820	246,984	270,804	236,720
64,355	1,189	2,052	35,803	39,044	1,605	16,643	18,248	15,951
9,306,719	171,893	296,734	5,177,689	5,646,316	232,117	2,406,792	2,638,909	2,306,767
910,308	16,813	29,024	506,440	552,277	22,704	235,413	258,117	225,629
1,820,956	33,633	58,059	1,013,068	1,104,760	45,416	470,914	516,330	451,343
1,108,883	20,481	35,356	616,915	672,752	27,657	286,766	314,423	274,848
1,843,396	34,047	58,775	1,025,553	1,118,375	45,976	476,717	522,693	456,905
6,117,349	112,986	195,045	3,403,319	3,711,350	152,572	1,581,995	1,734,567	1,516,248
375,842	6,942	11,983	209,096	228,021	9,374	97,196	106,570	93,156
129,120	2,385	4,117	71,834	78,336	3,220	33,391	36,611	32,004
23,302	430	743	12,964	14,137	581	6,026	6,607	5,776
5,102,589	94,243	162,690	2,838,768	3,095,701	127,263	1,319,570	1,446,833	1,264,729
1,647,196	30,423	52,519	916,399	999,341	41,083	425,978	467,061	408,275
63,551	1,174	2,026	35,356	38,556	1,585	16,435	18,020	15,752
3,832,908	70,793	122,208	2,132,395	2,325,396	95,596	991,221	1,086,817	950,026
106,684	1,970	3,402	59,352	64,724	2,661	27,589	30,250	26,443
529,073	9,772	16,869	294,344	320,985	13,196	136,822	150,018	131,136
159,558	2,947	5,087	88,768	96,802	3,980	41,263	45,243	39,548
18,580	343	592	10,337	11,272	463	4,805	5,268	4,605
40,534	749	1,292	22,551	24,592	1,011	10,482	11,493	10,047
21,826	403	696	12,143	13,242	544	5,644	6,188	5,410
39,895	737	1,272	22,195	24,204	995	10,317	11,312	9,888
43,918	811	1,400	24,433	26,644	1,095	11,357	12,452	10,885
6,757	125	215	3,759	4,099	169	1,747	1,916	1,675
9,251	171	295	5,147	5,613	231	2,392	2,623	2,293
5,461	101	174	3,038	3,313	136	1,412	1,548	1,353
2,622,032	48,428	83,601	1,458,738	1,590,767	65,396	678,078	743,474	649,898
1,565,097	28,907	49,901	870,724	949,532	39,035	404,746	443,781	387,925
3,922,887	72,455	125,077	2,182,454	2,379,986	97,841	1,014,490	1,112,331	972,328
287,656	5,313	9,172	160,034	174,519	7,174	74,390	81,564	71,299
2,027,791	37,453	64,654	1,128,139	1,230,246	50,575	524,403	574,978	502,609
42,958	793	1,370	23,899	26,062	1,071	11,109	12,180	10,648
6,764,738	124,943	215,686	3,763,486	4,104,115	168,719	1,749,415	1,918,134	1,676,711
104,067	1,922	3,318	57,896	63,136	2,596	26,912	29,508	25,794
17,365	321	554	9,661	10,536	433	4,491	4,924	4,304

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
11301	CITY OF SIOUX RAPIDS	12,633	0.001989%	124,058	200,710
11302	CITY OF NEWELL	16,123	0.002539%	158,336	256,167
11303	CITY OF MARATHON	9,593	0.001511%	94,208	152,416
11304	CITY OF REMBRANDT	1,720	0.000271%	16,887	27,321
11306	CITY OF ALTA	25,067	0.003947%	246,167	398,265
11307	CITY OF STORM LAKE	188,786	0.029728%	1,853,928	2,999,405
11318	CITY OF LINN GROVE	2,058	0.000324%	20,210	32,698
11319	CITY OF ALBERT CITY	11,207	0.001765%	110,059	178,061
11321	CITY OF TRUESDALE	382	0.000060%	3,750	6,066
11322	STORM LAKE CEMETERY	2,266	0.000357%	22,251	35,999
11325	CITY OF LAKESIDE	7,859	0.001238%	77,177	124,862
11527	ALTA COMMUNITY SCHOOL DISTRICT	301,524	0.047481%	2,961,042	4,790,566
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	76,924	0.012113%	755,411	1,222,153
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,357,200	0.213719%	13,328,068	21,563,010
11535	SIOUX CENTRAL COMM SCH DIST	321,972	0.050701%	3,161,846	5,115,439
11536	NEWELL-FONDA COMM SCH DIST	320,575	0.050481%	3,148,134	5,093,255
11601	BUENA VISTA CO SOLID WASTE COMM	28,775	0.004531%	282,577	457,171
11701	ALTA MUNICIPAL UTILITIES	35,664	0.005616%	350,229	566,624
12201	BUTLER COUNTY	343,787	0.054136%	3,376,075	5,462,033
12203	BUTLER COUNTY AGRI EXTENSION DIST	10,683	0.001682%	104,905	169,722
12206	BUTLER COUNTY SOLID WASTE COMMISSION	16,058	0.002529%	157,696	255,130
12207	BUTLER CO SOIL & WATER CONS DIST	639	0.000101%	6,278	10,156
12301	CITY OF GREENE	18,921	0.002979%	185,805	300,608
12302	CITY OF PARKERSBURG	26,052	0.004102%	255,842	413,918
12303	CITY OF SHELL ROCK	19,434	0.003060%	190,847	308,765
12304	CITY OF ALLISON	16,747	0.002637%	164,460	266,074
12305	CITY OF CLARKSVILLE	20,561	0.003238%	201,912	326,666
12307	CITY OF DUMONT	12,259	0.001930%	120,384	194,765
12309	GREENE PUBLIC LIBRARY	5,160	0.000813%	50,673	81,983
12310	CITY OF APLINGTON	17,410	0.002742%	170,975	276,615
12314	CITY OF NEW HARTFORD	9,902	0.001559%	97,245	157,329
12318	CITY OF AREDALE	556	0.000088%	5,464	8,839
12321	CITY OF BRISTOW	1,923	0.000303%	18,882	30,548
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	181,614	0.028599%	1,783,500	2,885,462
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	71,631	0.011280%	703,439	1,138,069

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
59,364	1,096	1,893	33,026	36,015	1,481	15,352	16,833	14,714	
75,766	1,399	2,416	42,152	45,967	1,890	19,594	21,484	18,779	
45,080	833	1,437	25,080	27,350	1,124	11,658	12,782	11,173	
8,081	149	258	4,496	4,903	202	2,090	2,292	2,003	
117,794	2,176	3,756	65,534	71,466	2,938	30,463	33,401	29,197	
887,131	16,385	28,285	493,545	538,215	22,126	229,419	251,545	219,885	
9,671	179	308	5,380	5,867	241	2,501	2,742	2,397	
52,665	973	1,679	29,300	31,952	1,314	13,620	14,934	13,054	
1,794	33	57	998	1,088	45	464	509	445	
10,647	197	339	5,923	6,459	266	2,753	3,019	2,639	
36,930	682	1,177	20,546	22,405	921	9,550	10,471	9,154	
1,416,901	26,170	45,176	788,277	859,623	35,339	366,422	401,761	351,194	
361,475	6,676	11,525	201,103	219,304	9,016	93,480	102,496	89,595	
6,377,669	117,794	203,345	3,548,145	3,869,284	159,065	1,649,316	1,808,381	1,580,771	
1,512,988	27,944	48,240	841,734	917,918	37,735	391,271	429,006	375,010	
1,506,427	27,823	48,031	838,084	913,938	37,572	389,574	427,146	373,383	
135,217	2,497	4,311	75,226	82,034	3,372	34,968	38,340	33,515	
167,590	3,095	5,343	93,237	101,675	4,180	43,340	47,520	41,539	
1,615,500	29,838	51,508	898,765	980,111	40,292	417,781	458,073	400,418	
50,199	927	1,601	27,927	30,455	1,252	12,982	14,234	12,442	
75,460	1,394	2,406	41,981	45,781	1,882	19,514	21,396	18,703	
3,004	55	96	1,671	1,822	75	777	852	745	
88,910	1,642	2,835	49,464	53,941	2,218	22,993	25,211	22,037	
122,424	2,261	3,903	68,109	74,273	3,053	31,660	34,713	30,344	
91,323	1,687	2,912	50,807	55,406	2,278	23,617	25,895	22,635	
78,697	1,454	2,509	43,782	47,745	1,963	20,352	22,315	19,506	
96,618	1,785	3,081	53,752	58,618	2,410	24,986	27,396	23,948	
57,606	1,064	1,837	32,048	34,949	1,437	14,897	16,334	14,278	
24,248	448	773	13,490	14,711	605	6,271	6,876	6,010	
81,814	1,511	2,609	45,516	49,636	2,041	21,158	23,199	20,278	
46,533	859	1,484	25,888	28,231	1,161	12,034	13,195	11,534	
2,614	48	83	1,454	1,585	65	676	741	648	
9,035	167	288	5,027	5,482	225	2,337	2,562	2,239	
853,430	15,763	27,211	474,796	517,770	21,285	220,704	241,989	211,531	
336,605	6,217	10,732	187,267	204,216	8,395	87,049	95,444	83,431	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
13201	CALHOUN COUNTY	307,818	0.048472%	3,022,851	4,890,564
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	6,249	0.000984%	61,366	99,281
13204	CALHOUN COUNTY ASSESSOR	7,170	0.001129%	70,412	113,917
13207	CALHOUN CO SOIL & WATER CONS DIST	598	0.000094%	5,872	9,500
13209	TWIN LAKES UTILITIES	6,868	0.001082%	67,445	109,118
13301	CITY OF ROCKWELL CITY	22,135	0.003486%	217,371	351,677
13302	CITY OF MANSON	20,049	0.003157%	196,891	318,542
13303	CITY OF LAKE CITY	22,341	0.003518%	219,395	354,951
13304	CITY OF LOHRVILLE	10,140	0.001597%	99,573	161,095
13307	CITY OF POMEROY	9,821	0.001547%	96,450	156,042
13309	CITY OF FARNHAMVILLE	10,463	0.001648%	102,748	166,233
13310	CITY OF SOMERS	2,371	0.000373%	23,280	37,665
13311	CITY OF JOLLEY	714	0.000112%	7,010	11,342
13312	CITY OF KNIERIM	708	0.000112%	6,954	11,250
13313	CITY OF RINARD	451	0.000071%	4,429	7,165
13314	CITY OF YETTER	1,037	0.000163%	10,186	16,480
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	410,139	0.064585%	4,027,669	6,516,224
14201	CARROLL COUNTY	350,640	0.055216%	3,443,381	5,570,925
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	11,412	0.001797%	112,072	181,318
14206	CARROLL CO SOLID WASTE MGMT COMM	41,249	0.006495%	405,072	655,352
14301	CITY OF DEDHAM	619	0.000097%	6,079	9,836
14302	CITY OF CARROLL	218,521	0.034411%	2,145,930	3,471,825
14303	CITY OF TEMPLETON	10,705	0.001686%	105,127	170,081
14304	CITY OF LIDDERDALE	2,467	0.000388%	24,226	39,195
14305	CITY OF BREDA	9,131	0.001438%	89,673	145,078
14308	CITY OF MANNING	31,901	0.005023%	313,278	506,841
14309	CITY OF COON RAPIDS	15,623	0.002460%	153,426	248,223
14310	CITY OF HALBUR	925	0.000146%	9,086	14,700
14311	CITY OF GLIDDEN	21,939	0.003455%	215,451	348,571
14312	CITY OF ARCADIA	5,263	0.000829%	51,686	83,621
14314	CITY OF WILLEY	16	0.000003%	158	255
14315	CITY OF RALSTON	857	0.000135%	8,419	13,620
14316	CITY OF LANESBORO	1,206	0.000190%	11,839	19,154
14317	THOMAS REST HAVEN	164,008	0.025826%	1,610,605	2,605,741
14318	MANNING MUNICIPAL HOUSING AGENCY	5,478	0.000863%	53,796	87,034

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,446,477	26,716	46,119	804,731	877,566	36,077	374,071	410,148	358,524
29,364	542	936	16,337	17,815	732	7,594	8,326	7,278
33,693	622	1,074	18,745	20,441	840	8,713	9,553	8,351
2,810	52	90	1,563	1,705	70	727	797	696
32,274	596	1,029	17,955	19,580	805	8,346	9,151	7,999
104,015	1,921	3,316	57,868	63,105	2,594	26,899	29,493	25,781
94,215	1,740	3,004	52,415	57,159	2,350	24,365	26,715	23,352
104,983	1,939	3,347	58,406	63,692	2,618	27,150	29,768	26,021
47,647	880	1,519	26,508	28,907	1,188	12,322	13,510	11,810
46,152	852	1,472	25,676	28,000	1,151	11,935	13,086	11,439
49,167	908	1,568	27,353	29,829	1,226	12,715	13,941	12,186
11,140	206	355	6,198	6,759	278	2,881	3,159	2,761
3,355	62	107	1,866	2,035	84	868	952	831
3,327	61	106	1,851	2,018	83	861	944	825
2,119	39	68	1,179	1,286	53	548	601	525
4,874	90	155	2,712	2,957	122	1,261	1,383	1,208
1,927,297	35,597	61,450	1,072,230	1,169,277	48,069	498,414	546,483	477,700
1,647,707	30,433	52,535	916,683	999,651	41,095	426,110	467,205	408,401
53,628	990	1,710	29,835	32,535	1,338	13,869	15,207	13,292
193,833	3,580	6,180	107,837	117,597	4,834	50,127	54,961	48,043
2,909	54	93	1,618	1,765	73	752	825	721
1,026,858	18,966	32,740	571,281	622,987	25,611	265,554	291,165	254,517
50,305	929	1,604	27,986	30,519	1,255	13,009	14,264	12,469
11,593	214	370	6,449	7,033	289	2,998	3,287	2,873
42,910	793	1,368	23,872	26,033	1,070	11,097	12,167	10,636
149,908	2,769	4,780	83,400	90,949	3,739	38,767	42,506	37,156
73,417	1,356	2,341	40,844	44,541	1,831	18,986	20,817	18,197
4,348	80	139	2,419	2,638	108	1,124	1,232	1,078
103,096	1,904	3,287	57,357	62,548	2,571	26,662	29,233	25,554
24,732	457	789	13,760	15,006	617	6,396	7,013	6,130
76	1	2	42	45	2	20	22	19
4,028	74	128	2,241	2,443	100	1,042	1,142	998
5,665	105	181	3,152	3,438	141	1,465	1,606	1,404
770,697	14,235	24,573	428,769	467,577	19,222	199,308	218,530	191,025
25,742	475	821	14,321	15,617	642	6,657	7,299	6,380

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
14401	UNION TOWNSHIP - CARROLL COUNTY	1,910	0.000301%	18,758	30,348
14510	CARROLL COMMUNITY SCHOOL DISTRICT	984,108	0.154968%	9,664,199	15,635,366
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	216,242	0.034052%	2,123,553	3,435,622
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	221,658	0.034905%	2,176,745	3,521,678
14601	REGION XII COUNCIL OF GOVT	151,113	0.023796%	1,483,972	2,400,865
14603	REGION XII REGIONAL HOUSING AUTH	23,479	0.003697%	230,570	373,031
14701	COON RAPIDS MUNICIPAL UTILITIES	60,251	0.009488%	591,682	957,262
14702	MANNING MUN LIGHT PLT	19,340	0.003046%	189,926	307,275
14703	MANNING MUNICIPAL GAS DEPARTMENT	19,306	0.003040%	189,591	306,732
14704	CARROLL SOIL & WATER CONSERV. DIST.	1,144	0.000180%	11,235	18,177
15201	CASS COUNTY	305,581	0.048120%	3,000,889	4,855,032
15203	CASS COUNTY AGRI	10,060	0.001584%	98,792	159,833
15205	CASS COUNTY MEMORIAL HOSPITAL	1,510,659	0.237884%	14,835,070	24,001,135
15301	CITY OF WIOTA	964	0.000152%	9,471	15,323
15302	CITY OF ATLANTIC	113,714	0.017907%	1,116,698	1,806,666
15303	CITY OF MARNE	714	0.000112%	7,015	11,350
15305	CITY OF ANITA	12,396	0.001952%	121,737	196,953
15306	CITY OF GRISWOLD	18,492	0.002912%	181,593	293,793
15309	CITY OF LEWIS	8,441	0.001329%	82,894	134,112
15310	CITY OF CUMBERLAND	7,828	0.001233%	76,873	124,370
15311	CITY OF MASSENA	7,600	0.001197%	74,638	120,754
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	965,047	0.151967%	9,477,019	15,332,534
15543	GRISWOLD COMM SCH DIST NO 4	363,998	0.057319%	3,574,558	5,783,151
15601	SOUTHWEST IOWA PLANNING COUNCIL	169,115	0.026631%	1,660,757	2,686,880
15701	ATLANTIC LIGHT & WATER DEPT	170,070	0.026781%	1,670,137	2,702,056
15702	ANITA MUNICIPAL UTILITIES	18,613	0.002931%	182,782	295,716
16201	CEDAR COUNTY	393,137	0.061908%	3,860,711	6,246,108
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	15,000	0.002362%	147,303	238,316
16301	CITY OF BENNETT	6,393	0.001007%	62,779	101,567
16302	CITY OF STANWOOD	10,134	0.001596%	99,517	161,004
16303	CITY OF TIPTON	109,625	0.017263%	1,076,549	1,741,710
16304	CITY OF WEST BRANCH	51,465	0.008104%	505,401	817,670
16305	CITY OF DURANT	35,706	0.005623%	350,643	567,292
16306	CITY OF MECHANICSVILLE	16,020	0.002523%	157,318	254,519
16307	CITY OF CLARENCE	15,358	0.002418%	150,815	243,998

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
8,976	166	286	4,994	5,446	224	2,321	2,545	2,225
4,624,456	85,412	147,446	2,572,764	2,805,622	115,338	1,195,921	1,311,259	1,146,219
1,016,150	18,768	32,399	565,324	616,491	25,344	262,785	288,129	251,863
1,041,603	19,238	33,210	579,484	631,932	25,979	269,367	295,346	258,172
710,101	13,115	22,641	395,057	430,813	17,711	183,638	201,349	176,006
110,331	2,038	3,518	61,381	66,937	2,752	28,533	31,285	27,347
283,128	5,229	9,027	157,515	171,771	7,061	73,219	80,280	70,176
90,882	1,679	2,898	50,561	55,138	2,267	23,503	25,770	22,526
90,722	1,676	2,893	50,472	55,041	2,263	23,461	25,724	22,486
5,376	99	171	2,991	3,261	134	1,390	1,524	1,333
1,435,968	26,522	45,784	798,885	871,191	35,814	371,353	407,167	355,920
47,274	873	1,507	26,300	28,680	1,179	12,225	13,404	11,717
7,098,790	131,113	226,337	3,949,333	4,306,783	177,051	1,835,804	2,012,855	1,759,509
4,532	84	144	2,521	2,749	113	1,172	1,285	1,123
534,356	9,869	17,037	297,283	324,189	13,327	138,189	151,516	132,446
3,357	62	107	1,868	2,037	84	868	952	832
58,253	1,076	1,857	32,408	35,341	1,453	15,065	16,518	14,439
86,895	1,605	2,771	48,343	52,719	2,167	22,472	24,639	21,538
39,666	733	1,265	22,068	24,066	989	10,258	11,247	9,832
36,785	679	1,173	20,465	22,317	917	9,513	10,430	9,118
35,715	660	1,139	19,870	21,669	891	9,236	10,127	8,852
4,534,887	83,758	144,590	2,522,934	2,751,282	113,104	1,172,758	1,285,862	1,124,019
1,710,476	31,592	54,537	951,604	1,037,733	42,661	442,343	485,004	423,959
794,696	14,678	25,338	442,120	482,136	19,820	205,515	225,335	196,974
799,184	14,761	25,481	444,617	484,859	19,932	206,675	226,607	198,086
87,464	1,615	2,789	48,659	53,063	2,181	22,619	24,800	21,679
1,847,405	34,121	58,902	1,027,783	1,120,806	46,076	477,754	523,830	457,898
70,486	1,302	2,247	39,214	42,763	1,758	18,228	19,986	17,471
30,040	555	958	16,713	18,226	749	7,769	8,518	7,446
47,620	880	1,518	26,493	28,891	1,188	12,315	13,503	11,803
515,144	9,515	16,425	286,595	312,535	12,848	133,220	146,068	127,684
241,841	4,467	7,711	134,546	146,724	6,032	62,542	68,574	59,943
167,787	3,099	5,350	93,347	101,796	4,185	43,391	47,576	41,588
75,279	1,390	2,400	41,881	45,671	1,878	19,468	21,346	18,659
72,167	1,333	2,301	40,149	43,783	1,800	18,663	20,463	17,887

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
16308	CITY OF LOWDEN	12,754	0.002008%	125,245	202,630
16542	TIPTON COMM SCH DIST	498,716	0.078533%	4,897,525	7,923,533
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	464,321	0.073117%	4,559,753	7,377,063
16545	BENNETT COMM SCH DIST	62,124	0.009783%	610,075	987,020
16547	DURANT COMMUNITY SCHOOL DISTRICT	375,983	0.059206%	3,692,253	5,973,565
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	464,768	0.073187%	4,564,141	7,384,163
16701	DURANT MUNIC ELEC PLT	30,322	0.004775%	297,773	481,756
17201	CERRO GORDO COUNTY	796,445	0.125417%	7,821,301	12,653,807
17203	CERRO GORDO CO AGRI EXT	12,409	0.001954%	121,862	197,156
17204	CERRO GORDO CO. ASSESSOR	27,948	0.004401%	274,457	444,035
17205	CERRO GORDO CITY ASSESSORS OFFICE	18,892	0.002975%	185,528	300,160
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	5,310	0.000836%	52,148	84,369
17301	CITY OF PLYMOUTH	6,988	0.001100%	68,629	111,032
17302	CITY OF MASON CITY	712,240	0.112157%	6,994,385	11,315,968
17303	CITY OF CLEAR LAKE	147,623	0.023246%	1,449,693	2,345,407
17305	CITY OF THORNTON	9,241	0.001455%	90,748	146,819
17306	CITY OF MESERVEY	1,868	0.000294%	18,349	29,686
17308	CITY OF ROCKWELL	9,657	0.001521%	94,837	153,434
17310	CITY OF DOUGHERTY	509	0.000080%	4,999	8,087
17312	CLEAR LAKE SANITARY DISTRICT	49,109	0.007733%	482,262	780,235
17313	CITY OF ROCK FALLS	882	0.000139%	8,664	14,017
17315	ROCKWELL PUB LIBRARY	3,248	0.000511%	31,894	51,600
17316	CITY OF VENTURA	14,482	0.002281%	142,221	230,095
17318	MESERVEY PUB LIBRARY	1,221	0.000192%	11,993	19,404
17320	CITY OF SWALEDALE	3,793	0.000597%	37,250	60,265
17326	SWALEDALE PUBLIC LIBRARY	946	0.000149%	9,286	15,024
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,250,641	0.354410%	22,101,888	35,757,864
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	776,725	0.122311%	7,627,647	12,340,501
17556	NORTH IOWA AREA COMMUNITY COLLEGE	673,339	0.106031%	6,612,365	10,697,911
17602	NORTH IA AREA COUNCIL OF GOV'TS	98,094	0.015447%	963,309	1,558,504
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	26,584	0.004186%	261,063	422,365
17607	LANDFILL OF NORTH IOWA	64,238	0.010116%	630,834	1,020,604
17608	ELDERBRIDGE AGENCY ON AGING	178,803	0.028156%	1,755,898	2,840,805
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	817,487	0.128730%	8,027,941	12,988,122
18201	CHEROKEE COUNTY	281,743	0.044366%	2,766,789	4,476,290

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
59,932	1,107	1,911	33,342	36,360	1,495	15,499	16,994	14,855	
2,343,535	43,284	74,721	1,303,799	1,421,804	58,450	606,057	664,507	580,869	
2,181,906	40,299	69,568	1,213,879	1,323,746	54,419	564,258	618,677	540,808	
291,930	5,392	9,308	162,412	177,112	7,281	75,495	82,776	72,358	
1,766,795	32,632	56,332	982,937	1,071,901	44,066	456,907	500,973	437,918	
2,184,006	40,338	69,635	1,215,047	1,325,020	54,471	564,801	619,272	541,329	
142,488	2,632	4,543	79,272	86,447	3,554	36,849	40,403	35,317	
3,742,603	69,125	119,329	2,082,155	2,270,609	93,344	967,867	1,061,211	927,643	
58,313	1,077	1,859	32,442	35,378	1,454	15,080	16,534	14,453	
131,332	2,426	4,187	73,065	79,678	3,276	33,963	37,239	32,552	
88,778	1,640	2,831	49,391	53,862	2,214	22,959	25,173	22,005	
24,954	461	796	13,883	15,140	622	6,453	7,075	6,185	
32,840	607	1,047	18,270	19,924	819	8,493	9,312	8,140	
3,346,912	61,817	106,713	1,862,017	2,030,547	83,475	865,538	949,013	829,567	
693,698	12,812	22,118	385,931	420,861	17,301	179,396	196,697	171,940	
43,424	802	1,385	24,159	26,346	1,083	11,230	12,313	10,763	
8,780	162	280	4,885	5,327	219	2,271	2,490	2,176	
45,381	838	1,447	25,247	27,532	1,132	11,736	12,868	11,248	
2,392	44	76	1,331	1,451	60	619	679	593	
230,769	4,262	7,358	128,386	140,006	5,756	59,679	65,435	57,199	
4,146	77	132	2,307	2,516	103	1,072	1,175	1,028	
15,262	282	487	8,491	9,260	381	3,947	4,328	3,783	
68,055	1,257	2,170	37,862	41,289	1,697	17,600	19,297	16,868	
5,739	106	183	3,193	3,482	143	1,484	1,627	1,422	
17,824	329	568	9,916	10,813	445	4,610	5,055	4,418	
4,444	82	142	2,472	2,696	111	1,149	1,260	1,101	
10,576,066	195,337	337,206	5,883,876	6,416,419	263,777	2,735,055	2,998,832	2,621,388	
3,649,937	67,413	116,374	2,030,602	2,214,389	91,033	943,903	1,034,936	904,675	
3,164,110	58,440	100,884	1,760,317	1,919,641	78,916	818,264	897,180	784,257	
460,957	8,514	14,697	256,448	279,659	11,497	119,207	130,704	114,253	
124,923	2,307	3,983	69,499	75,789	3,116	32,306	35,422	30,963	
301,863	5,575	9,625	167,938	183,138	7,529	78,064	85,593	74,820	
840,222	15,519	26,790	467,448	509,757	20,956	217,288	238,244	208,258	
3,841,483	70,951	122,481	2,137,166	2,330,598	95,810	993,438	1,089,248	952,151	
1,323,947	24,453	42,213	736,563	803,229	33,021	342,383	375,404	328,154	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	8,660	0.001364%	85,042	137,586
18206	CHEROKEE CO SOIL & WATER CONS DIST	1,219	0.000192%	11,973	19,371
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	17,618	0.002774%	173,010	279,907
18301	CITY OF CLEGHORN	2,580	0.000406%	25,337	40,992
18302	CITY OF CHEROKEE	96,356	0.015173%	946,242	1,530,892
18303	CITY OF WASHTA	3,417	0.000538%	33,554	54,285
18305	CITY OF MERIDEN	2,219	0.000349%	21,793	35,257
18306	CITY OF MARCUS	15,827	0.002492%	155,424	251,455
18308	CITY OF LARRABEE	1,652	0.000260%	16,219	26,240
18309	CITY OF AURELIA	30,117	0.004743%	295,759	478,498
18310	CITY OF QUIMBY	5,305	0.000835%	52,094	84,280
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	576,813	0.090831%	5,664,460	9,164,329
18526	AURELIA COMMUNITY SCHOOL DISTRICT	133,186	0.020973%	1,307,923	2,116,043
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	224,086	0.035287%	2,200,581	3,560,243
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	36,957	0.005820%	362,926	587,165
19201	CHICKASAW COUNTY	315,535	0.049687%	3,098,635	5,013,173
19203	CHICKASAW COUNTY AGRI	11,651	0.001835%	114,415	185,107
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,949	0.000307%	19,138	30,963
19301	CITY OF FREDERICKSBURG	22,107	0.003481%	217,092	351,225
19302	CITY OF LAWLER	8,507	0.001340%	83,544	135,164
19303	CITY OF NASHUA	21,382	0.003367%	209,975	339,711
19304	CITY OF NEW HAMPTON	112,798	0.017762%	1,107,702	1,792,112
19306	CITY OF ALTA VISTA	6,005	0.000946%	58,967	95,401
19308	CITY OF NORTH WASHINGTON	179	0.000028%	1,754	2,838
19309	CITY OF BASSETT	403	0.000063%	3,953	6,395
19311	CITY OF IONIA	4,518	0.000711%	44,370	71,784
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	415,179	0.065379%	4,077,167	6,596,304
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	581,708	0.091602%	5,712,532	9,242,103
20201	CLARKE COUNTY	222,239	0.034996%	2,182,443	3,530,897
20203	CLARKE COUNTY AGRI EXT DIST	6,886	0.001084%	67,625	109,408
20204	CLARKE COUNTY HOSPITAL	537,197	0.084593%	5,275,417	8,534,910
20209	CLARKE CO CHILD CARE FOOD PROGRAM	3,161	0.000498%	31,043	50,224
20301	CITY OF OSCEOLA	91,467	0.014403%	898,234	1,453,221
20302	CITY OF MURRAY	12,610	0.001986%	123,832	200,344
20303	CITY OF WOODBURN	685	0.000108%	6,731	10,890

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
40,694	752	1,297	22,639	24,688	1,015	10,524	11,539	10,086	
5,729	106	183	3,187	3,476	143	1,482	1,625	1,420	
82,788	1,529	2,640	46,058	50,227	2,065	21,410	23,475	20,520	
12,124	224	387	6,745	7,356	302	3,135	3,437	3,005	
452,790	8,363	14,437	251,905	274,705	11,293	117,095	128,388	112,229	
16,056	297	512	8,933	9,742	400	4,152	4,552	3,980	
10,428	193	332	5,802	6,327	260	2,697	2,957	2,585	
74,373	1,374	2,371	41,376	45,121	1,855	19,233	21,088	18,434	
7,761	143	247	4,318	4,708	194	2,007	2,201	1,924	
141,525	2,614	4,512	78,736	85,862	3,530	36,599	40,129	35,078	
24,928	460	795	13,868	15,123	622	6,446	7,068	6,179	
2,710,524	50,063	86,422	1,507,970	1,644,455	67,603	700,963	768,566	671,831	
625,860	11,559	19,955	348,190	379,704	15,610	161,852	177,462	155,126	
1,053,009	19,449	33,574	585,830	638,853	26,263	272,317	298,580	260,999	
173,665	3,208	5,537	96,617	105,362	4,331	44,911	49,242	43,045	
1,482,741	27,386	47,276	824,906	899,568	36,981	383,449	420,430	367,513	
54,749	1,011	1,746	30,459	33,216	1,365	14,159	15,524	13,570	
9,158	169	292	5,095	5,556	228	2,368	2,596	2,270	
103,881	1,919	3,312	57,793	63,024	2,591	26,865	29,456	25,748	
39,977	738	1,275	22,241	24,254	997	10,338	11,335	9,909	
100,476	1,856	3,204	55,899	60,959	2,506	25,984	28,490	24,904	
530,051	9,790	16,900	294,888	321,578	13,220	137,075	150,295	131,379	
28,217	521	900	15,698	17,119	704	7,297	8,001	6,994	
839	16	27	467	510	21	217	238	208	
1,891	35	60	1,052	1,147	47	489	536	469	
21,231	392	677	11,812	12,881	530	5,491	6,021	5,262	
1,950,982	36,034	62,205	1,085,407	1,183,646	48,659	504,540	553,199	483,571	
2,733,527	50,487	87,155	1,520,767	1,658,409	68,177	706,912	775,089	677,533	
1,044,330	19,288	33,297	581,001	633,586	26,047	270,072	296,119	258,848	
32,360	598	1,032	18,003	19,633	807	8,368	9,175	8,021	
2,524,361	46,624	80,486	1,404,400	1,531,510	62,960	652,820	715,780	625,689	
14,855	274	474	8,264	9,012	370	3,842	4,212	3,682	
429,818	7,939	13,704	239,124	260,767	10,720	111,154	121,874	106,535	
59,255	1,094	1,889	32,966	35,949	1,478	15,324	16,802	14,687	
3,221	59	103	1,792	1,954	80	833	913	798	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
20306	CITY OF WELDON	461	0.000073%	4,527	7,324
20536	MURRAY COMM SCH DIST	194,563	0.030638%	1,910,659	3,091,188
20539	CLARKE COMMUNITY SCHOOL DISTRICT	781,102	0.123001%	7,670,628	12,410,038
21201	CLAY COUNTY	303,475	0.047788%	2,980,206	4,821,571
21203	CLAY COUNTY AG EXTENSION SERVICE	15,185	0.002391%	149,119	241,255
21207	IOWA LAKES REGIONAL WATER	104,125	0.016397%	1,022,535	1,654,323
21208	CLAY CO SOIL & WATER CONS DIST	932	0.000147%	9,157	14,815
21301	CITY OF EVERLY	20,736	0.003265%	203,636	329,456
21302	SPENCER HOSPITAL	1,985,666	0.312684%	19,499,764	31,547,979
21303	CITY OF SPENCER	269,838	0.042492%	2,649,886	4,287,156
21304	CITY OF ROYAL	5,990	0.000943%	58,823	95,168
21307	CITY OF PETERSON	8,571	0.001350%	84,173	136,181
21308	CITY OF WEBB	1,232	0.000194%	12,103	19,580
21309	CITY OF DICKENS	2,552	0.000402%	25,058	40,540
21310	CITY OF FOSTORIA	2,252	0.000355%	22,118	35,784
21312	WEBB PUBLIC LIBRARY	994	0.000156%	9,757	15,785
21313	CITY OF GREENVILLE	69	0.000011%	675	1,092
21314	CITY OF ROSSIE	62	0.000010%	605	979
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,197,909	0.188636%	11,763,782	19,032,208
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	204,728	0.032239%	2,010,483	3,252,690
21602	NORTHWEST IA PLAN & DEVELOPMENT	68,179	0.010736%	669,533	1,083,213
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	12,772	0.002011%	125,424	202,918
21701	SPENCER MUNICIPAL UTILITIES	263,836	0.041547%	2,590,944	4,191,797
22201	CLAYTON COUNTY	313,474	0.049363%	3,078,400	4,980,435
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	9,911	0.001561%	97,328	157,463
22207	CLAYTON CO SOIL & WATER CONS DIST	1,478	0.000233%	14,517	23,487
22301	CITY OF FARMERSBURG	3,531	0.000556%	34,671	56,093
22302	CITY OF GUTTENBERG	41,952	0.006606%	411,982	666,531
22303	CITY OF STRAWBERRY POINT	24,720	0.003893%	242,754	392,743
22305	CITY OF LUANA	6,179	0.000973%	60,683	98,178
22306	CITY OF ELKADER	26,776	0.004216%	262,951	425,420
22308	CITY OF MONONA	26,277	0.004138%	258,049	417,488
22309	CITY OF MCGREGOR	18,532	0.002918%	181,991	294,437
22311	CITY OF GARNAVILLO	16,218	0.002554%	159,263	257,666
22312	CITY OF MARQUETTE	18,199	0.002866%	178,724	289,151

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,166	40	69	1,205	1,314	54	560	614	537	
914,277	16,886	29,151	508,648	554,685	22,803	236,439	259,242	226,613	
3,670,504	67,793	117,030	2,042,044	2,226,867	91,546	949,222	1,040,768	909,772	
1,426,071	26,339	45,469	793,379	865,187	35,568	368,793	404,361	353,466	
71,356	1,318	2,275	39,698	43,291	1,780	18,453	20,233	17,686	
489,297	9,037	15,601	272,215	296,853	12,204	126,536	138,740	121,277	
4,382	81	140	2,438	2,659	109	1,133	1,242	1,086	
97,443	1,800	3,107	54,211	59,118	2,430	25,199	27,629	24,152	
9,330,913	172,339	297,506	5,191,149	5,660,994	232,722	2,413,049	2,645,771	2,312,763	
1,268,008	23,420	40,429	705,442	769,291	31,625	327,917	359,542	314,289	
28,148	520	897	15,660	17,077	702	7,279	7,981	6,977	
40,278	744	1,284	22,408	24,436	1,005	10,416	11,421	9,983	
5,791	107	185	3,222	3,514	144	1,498	1,642	1,435	
11,991	221	382	6,671	7,274	299	3,101	3,400	2,972	
10,584	195	337	5,888	6,420	264	2,737	3,001	2,623	
4,669	86	149	2,597	2,832	116	1,207	1,323	1,157	
323	6	10	180	196	8	84	92	80	
290	5	9	161	175	7	75	82	72	
5,629,136	103,969	179,479	3,131,707	3,415,155	140,396	1,455,740	1,596,136	1,395,240	
962,045	17,769	30,674	535,223	583,666	23,994	248,792	272,786	238,453	
320,381	5,917	10,215	178,240	194,372	7,991	82,853	90,844	79,410	
60,017	1,108	1,914	33,390	36,412	1,497	15,521	17,018	14,876	
1,239,803	22,899	39,530	689,751	752,180	30,922	320,623	351,545	307,298	
1,473,058	27,207	46,967	819,519	893,693	36,739	380,945	417,684	365,113	
46,573	860	1,485	25,910	28,255	1,162	12,044	13,206	11,544	
6,947	128	221	3,865	4,214	173	1,796	1,969	1,722	
16,591	306	529	9,230	10,065	414	4,290	4,704	4,112	
197,139	3,641	6,286	109,676	119,603	4,917	50,982	55,899	48,863	
116,161	2,145	3,704	64,625	70,474	2,897	30,040	32,937	28,792	
29,038	536	926	16,155	17,617	724	7,509	8,233	7,197	
125,826	2,324	4,012	70,002	76,338	3,138	32,540	35,678	31,187	
123,480	2,281	3,937	68,697	74,915	3,080	31,933	35,013	30,606	
87,085	1,608	2,777	48,449	52,834	2,172	22,521	24,693	21,585	
76,210	1,408	2,430	42,398	46,236	1,901	19,708	21,609	18,889	
85,522	1,580	2,727	47,579	51,886	2,133	22,117	24,250	21,197	

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
22313	CITY OF VOLGA	5,359	0.000844%	52,626	85,142
22316	CITY OF ST OLAF	1,524	0.000240%	14,962	24,207
22319	CITY OF OSTERDOCK	67	0.000011%	658	1,064
22320	CITY OF ELKPORT	42	0.000007%	410	663
22323	CITY OF NORTH BUENA VISTA	286	0.000045%	2,806	4,540
22324	GUTTENBERG MUNIC HOSP	539,706	0.084988%	5,300,058	8,574,776
22327	CITY OF CLAYTON	805	0.000127%	7,906	12,791
22329	CITY OF GARBER	330	0.000052%	3,242	5,245
22402	CASS TOWNSHIP - CLAYTON COUNTY	536	0.000084%	5,262	8,513
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	486,892	0.076671%	4,781,409	7,735,673
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	278,931	0.043924%	2,739,181	4,431,624
22569	STARMONT COMMUNITY SCHOOL DISTRICT	367,622	0.057890%	3,610,143	5,840,723
22601	AEA 1 - KEYSTONE	1,270,036	0.199993%	12,472,086	20,178,148
22701	MCGREGOR MUNICIPAL UTILITIES	11,805	0.001859%	115,924	187,549
23201	CLINTON COUNTY	655,596	0.103237%	6,438,123	10,416,011
23203	CLINTON CO ASSESSOR'S OFFICE	19,135	0.003013%	187,908	304,009
23204	CLINTON COUNTY AGRI	11,935	0.001879%	117,203	189,619
23301	CITY OF WHEATLAND	12,985	0.002045%	127,514	206,300
23303	CITY OF DEWITT	118,326	0.018633%	1,161,991	1,879,943
23306	CITY OF CHARLOTTE	3,617	0.000570%	35,516	57,460
23307	CITY OF CLINTON	452,827	0.071307%	4,446,878	7,194,448
23310	CITY OF LOST NATION	7,343	0.001156%	72,113	116,668
23311	CITY OF GOOSE LAKE	3,027	0.000477%	29,726	48,093
23312	CITY OF GRAND MOUND	7,590	0.001195%	74,536	120,589
23313	CITY OF CALAMUS	6,463	0.001018%	63,466	102,679
23314	CLINTON CITY ASSESSOR	19,052	0.003000%	187,099	302,701
23315	CITY OF DELMAR	5,674	0.000893%	55,716	90,142
23316	CITY OF CAMANCHE	50,031	0.007878%	491,320	794,890
23318	CITY OF TORONTO	648	0.000102%	6,362	10,294
23319	CITY OF WELTON	1,961	0.000309%	19,262	31,164
23320	CITY OF LOW MOOR	2,335	0.000368%	22,932	37,102
23321	CITY OF ANDOVER	375	0.000059%	3,684	5,960
23322	CALAMUS PUB LIBRARY	534	0.000084%	5,245	8,486
23328	CITY OF CLINTON IA HOUSING AUTH	56,503	0.008898%	554,876	897,714
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	591,423	0.093132%	5,807,929	9,396,443

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
25,182	465	803	14,010	15,278	628	6,512	7,140	6,242	
7,160	132	228	3,983	4,343	179	1,852	2,031	1,775	
315	6	10	175	191	8	81	89	78	
196	4	6	109	119	5	51	56	49	
1,343	25	43	747	815	33	347	380	333	
2,536,152	46,842	80,862	1,410,960	1,538,664	63,254	655,869	719,123	628,612	
3,783	70	121	2,105	2,296	94	978	1,072	938	
1,551	29	49	863	941	39	401	440	384	
2,518	47	80	1,401	1,528	63	651	714	624	
2,287,972	42,258	72,949	1,272,888	1,388,095	57,064	591,688	648,752	567,098	
1,310,737	24,209	41,791	729,214	795,214	32,691	338,967	371,658	324,880	
1,727,504	31,907	55,080	961,078	1,048,065	43,086	446,746	489,832	428,180	
5,968,070	110,229	190,285	3,320,269	3,620,783	148,849	1,543,391	1,692,240	1,479,248	
55,471	1,025	1,769	30,861	33,655	1,384	14,345	15,729	13,749	
3,080,733	56,900	98,226	1,713,931	1,869,057	76,836	796,702	873,538	763,592	
89,917	1,661	2,867	50,024	54,552	2,243	23,253	25,496	22,287	
56,083	1,036	1,788	31,201	34,025	1,399	14,504	15,903	13,901	
61,017	1,127	1,945	33,946	37,018	1,522	15,779	17,301	15,124	
556,029	10,270	17,728	309,340	337,338	13,868	143,794	157,662	137,818	
16,995	314	542	9,455	10,311	424	4,395	4,819	4,212	
2,127,894	39,302	67,846	1,183,830	1,290,978	53,072	550,290	603,362	527,421	
34,507	637	1,100	19,198	20,935	861	8,924	9,785	8,553	
14,224	263	454	7,914	8,631	355	3,679	4,034	3,526	
35,666	659	1,137	19,843	21,639	890	9,224	10,114	8,840	
30,369	561	968	16,896	18,425	757	7,854	8,611	7,527	
89,530	1,654	2,855	49,809	54,318	2,233	23,153	25,386	22,191	
26,661	492	850	14,833	16,175	665	6,895	7,560	6,608	
235,104	4,342	7,496	130,797	142,635	5,864	60,800	66,664	58,273	
3,045	56	97	1,694	1,847	76	787	863	755	
9,217	170	294	5,128	5,592	230	2,384	2,614	2,285	
10,974	203	350	6,105	6,658	274	2,838	3,112	2,720	
1,763	33	56	981	1,070	44	456	500	437	
2,510	46	80	1,396	1,522	63	649	712	622	
265,516	4,904	8,466	147,717	161,087	6,622	68,665	75,287	65,811	
2,779,176	51,331	88,611	1,546,163	1,686,105	69,315	718,717	788,032	688,848	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
23570	CALAMUS WHEATLAND CSD	286,612	0.045133%	2,814,608	4,553,656
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,231,887	0.351457%	21,917,723	35,459,911
23573	CENTRAL DEWITT COMMUNITY SCHOOL DISTRICT	850,504	0.133929%	8,352,173	13,512,685
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	444,409	0.069981%	4,364,217	7,060,712
23577	DELWOOD COMM SCH DIST	102,057	0.016071%	1,002,228	1,621,469
23602	CLINTON CO AREA SOLID WASTE AGCY	28,123	0.004429%	276,175	446,814
23701	ELWOOD COMMUNITY SANITARY DISTRICT	91	0.000014%	894	1,447
24201	CRAWFORD COUNTY	441,793	0.069569%	4,338,528	7,019,150
24203	CRAWFORD COUNTY AGRI	10,174	0.001602%	99,910	161,641
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	1,090,502	0.171722%	10,709,019	17,325,743
24301	CITY OF DENISON	130,179	0.020499%	1,278,395	2,068,270
24302	CITY OF WESTSIDE	5,029	0.000792%	49,390	79,907
24303	CITY OF MANILLA	29,715	0.004679%	291,809	472,107
24305	CITY OF CHARTER OAK	11,331	0.001784%	111,273	180,024
24306	CITY OF DOW CITY	7,386	0.001163%	72,529	117,343
24307	CITY OF VAIL	3,333	0.000525%	32,736	52,962
24308	CITY OF DELOIT	3,446	0.000543%	33,837	54,743
24310	CITY OF SCHLESWIG	8,619	0.001357%	84,644	136,942
24311	CITY OF ARION	188	0.000030%	1,842	2,980
24312	CITY OF RICKETTS	1,347	0.000212%	13,229	21,403
24315	CITY OF KIRON	3,565	0.000561%	35,010	56,641
24316	CITY OF BUCK GROVE	80	0.000013%	785	1,270
24317	CITY OF ASPINWALL	107	0.000017%	1,052	1,703
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,335,136	0.210245%	13,111,390	21,212,455
24539	SCHLESWIG COMM SCH DIST	133,106	0.020960%	1,307,138	2,114,773
24540	AR WE VA COMM SCH DIST	165,221	0.026018%	1,622,519	2,625,016
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	179,048	0.028195%	1,758,299	2,844,691
24701	DENISON MUNICIPAL UTILITIES	158,002	0.024881%	1,551,624	2,510,317
25201	DALLAS COUNTY	840,045	0.132282%	8,249,467	13,346,521
25203	DALLAS COUNTY AGRI	30,662	0.004828%	301,106	487,149
25204	DALLAS COUNTY HOSPITAL	392,446	0.061799%	3,853,924	6,235,128
25301	CITY OF WOODWARD	22,211	0.003498%	218,113	352,878
25302	CITY OF DAWSON	517	0.000081%	5,074	8,208
25303	CITY OF MINBURN	7,363	0.001159%	72,303	116,977
25304	CITY OF REDFIELD	15,108	0.002379%	148,361	240,027

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,346,830	24,876	42,942	749,294	817,112	33,591	348,301	381,892	333,826
10,487,940	193,709	334,396	5,834,848	6,362,953	261,579	2,712,265	2,973,844	2,599,545
3,996,633	73,817	127,428	2,223,482	2,424,727	99,680	1,033,561	1,133,241	990,607
2,088,339	38,571	66,584	1,161,824	1,266,979	52,085	540,061	592,146	517,617
479,580	8,858	15,291	266,809	290,958	11,961	124,023	135,984	118,869
132,154	2,441	4,214	73,522	80,177	3,296	34,176	37,472	32,756
428	8	14	238	260	11	111	122	106
2,076,047	38,344	66,192	1,154,985	1,259,521	51,779	536,882	588,661	514,570
47,808	883	1,524	26,598	29,005	1,192	12,364	13,556	11,850
5,124,417	94,647	163,386	2,850,912	3,108,945	127,808	1,325,215	1,453,023	1,270,140
611,730	11,298	19,504	340,329	371,131	15,257	158,198	173,455	151,624
23,634	437	754	13,148	14,339	589	6,112	6,701	5,858
139,635	2,579	4,452	77,684	84,715	3,483	36,111	39,594	34,610
53,246	983	1,698	29,623	32,304	1,328	13,770	15,098	13,197
34,706	641	1,107	19,308	21,056	866	8,975	9,841	8,602
15,665	289	499	8,715	9,503	391	4,051	4,442	3,883
16,191	299	516	9,008	9,823	404	4,187	4,591	4,013
40,503	748	1,291	22,534	24,573	1,010	10,474	11,484	10,039
881	16	28	490	534	22	228	250	218
6,330	117	202	3,522	3,841	158	1,637	1,795	1,569
16,753	309	534	9,320	10,163	418	4,332	4,750	4,152
376	7	12	209	228	9	97	106	93
504	9	16	280	305	13	130	143	125
6,273,985	115,879	200,039	3,490,462	3,806,380	156,479	1,622,503	1,778,982	1,555,072
625,484	11,553	19,943	347,981	379,477	15,600	161,755	177,355	155,033
776,398	14,340	24,755	431,940	471,035	19,364	200,783	220,147	192,438
841,371	15,540	26,826	468,087	510,453	20,985	217,585	238,570	208,543
742,474	13,713	23,673	413,067	450,453	18,518	192,010	210,528	184,030
3,947,486	72,909	125,861	2,196,140	2,394,910	98,454	1,020,852	1,119,306	978,425
144,084	2,661	4,594	80,159	87,414	3,594	37,261	40,855	35,713
1,844,157	34,061	58,799	1,025,976	1,118,836	45,995	476,914	522,909	457,093
104,370	1,928	3,328	58,065	63,321	2,603	26,991	29,594	25,869
2,428	45	77	1,351	1,473	61	628	689	602
34,598	639	1,103	19,248	20,990	863	8,947	9,810	8,576
70,993	1,311	2,264	39,496	43,071	1,771	18,359	20,130	17,596

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
25305	CITY OF VAN METER	27,230	0.004288%	267,408	432,629
25306	CITY OF DALLAS CENTER	27,003	0.004252%	265,181	429,027
25308	CITY OF PERRY	149,239	0.023501%	1,465,570	2,371,094
25311	CITY OF DEXTER	9,141	0.001439%	89,768	145,233
25312	CITY OF ADEL	67,215	0.010584%	660,066	1,067,898
25314	CITY OF GRANGER	27,998	0.004409%	274,950	444,832
25315	CITY OF WAUKEE	375,202	0.059083%	3,684,588	5,961,165
25316	CITY OF LINDEN	750	0.000118%	7,366	11,918
25318	CITY OF DE SOTO	16,713	0.002632%	164,124	265,530
25320	CITY OF BOUTON	1,721	0.000271%	16,899	27,340
25545	VAN METER COMMUNITY SCHOOL DISTRICT	392,733	0.061844%	3,856,738	6,239,681
25546	WAUKEE COMMUNITY SCHOOL DIST	4,932,505	0.776725%	48,438,513	78,366,959
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,460,103	0.229923%	14,338,604	23,197,920
25553	PERRY COMMUNITY SCHOOL DISTRICT	1,200,862	0.189101%	11,792,786	19,079,133
25556	WOODWARD-GRANGER CSD	595,279	0.093739%	5,845,796	9,457,707
25559	ADEL-DESOTO-MINBURN CSD	927,899	0.146117%	9,112,214	14,742,328
25701	PERRY WATER WORKS	44,732	0.007044%	439,276	710,689
25702	XENIA RURAL WATER DISTRICT	124,612	0.019623%	1,223,723	1,979,818
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	16,573	0.002610%	162,753	263,313
26201	DAVIS COUNTY	160,457	0.025267%	1,575,732	2,549,321
26203	DAVIS COUNTY HOSPITAL	643,334	0.101306%	6,317,711	10,221,201
26204	DAVIS COUNTY AGRI	5,315	0.000837%	52,190	84,436
26205	DAVIS CO ASSESSOR	9,321	0.001468%	91,539	148,098
26207	DAVIS SOIL & WATER CONS DIST	7,627	0.001201%	74,895	121,171
26301	CITY OF BLOOMFIELD	87,415	0.013765%	858,443	1,388,844
26303	CITY OF FLORIS	280	0.000044%	2,746	4,442
26304	CITY OF DRAKESVILLE	134	0.000021%	1,315	2,128
26305	CITY OF PULASKI	321	0.000051%	3,157	5,108
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	798,322	0.125712%	7,839,733	12,683,627
27201	DECATUR COUNTY	223,007	0.035117%	2,189,986	3,543,101
27203	DECATUR COUNTY AGRI	2,456	0.000387%	24,117	39,018
27204	DECATUR COUNTY HOSPITAL	367,527	0.057875%	3,609,216	5,839,223
27301	CITY OF LAMONI	22,159	0.003489%	217,604	352,054
27302	CITY OF LEON	45,027	0.007090%	442,173	715,376
27305	CITY OF DAVIS CITY	1,353	0.000213%	13,290	21,502

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
127,958	2,363	4,080	71,188	77,631	3,191	33,091	36,282	31,716
126,893	2,344	4,046	70,595	76,985	3,165	32,816	35,981	31,452
701,296	12,953	22,360	390,158	425,471	17,491	181,361	198,852	173,824
42,955	793	1,370	23,898	26,061	1,071	11,109	12,180	10,647
315,851	5,834	10,071	175,720	191,625	7,878	81,682	89,560	78,287
131,568	2,430	4,195	73,196	79,821	3,281	34,024	37,305	32,610
1,763,127	32,564	56,215	980,896	1,069,675	43,974	455,959	499,933	437,009
3,525	65	112	1,961	2,138	88	912	1,000	874
78,536	1,451	2,504	43,692	47,647	1,959	20,310	22,269	19,466
8,086	149	258	4,499	4,906	202	2,091	2,293	2,004
1,845,504	34,086	58,842	1,026,725	1,119,653	46,029	477,262	523,291	457,427
23,178,513	428,101	739,021	12,895,106	14,062,228	578,094	5,994,149	6,572,243	5,745,035
6,861,224	126,725	218,763	3,817,165	4,162,653	171,125	1,774,368	1,945,493	1,700,626
5,643,015	104,225	179,921	3,139,428	3,423,574	140,742	1,459,329	1,600,071	1,398,680
2,797,296	51,665	89,189	1,556,244	1,697,098	69,767	723,403	793,170	693,339
4,360,323	80,534	139,024	2,425,817	2,645,375	108,751	1,127,614	1,236,365	1,080,751
210,200	3,882	6,702	116,942	127,526	5,243	54,359	59,602	52,100
585,569	10,815	18,670	325,774	355,259	14,605	151,433	166,038	145,139
77,880	1,438	2,483	43,327	47,248	1,942	20,140	22,082	19,303
754,010	13,926	24,041	419,485	457,452	18,806	194,993	213,799	186,889
3,023,114	55,836	96,389	1,681,876	1,834,101	75,399	781,801	857,200	749,310
24,974	461	796	13,894	15,151	623	6,458	7,081	6,190
43,803	809	1,397	24,369	26,575	1,092	11,328	12,420	10,857
35,839	662	1,143	19,938	21,743	894	9,268	10,162	8,883
410,777	7,587	13,097	228,531	249,215	10,245	106,230	116,475	101,815
1,314	24	42	731	797	33	340	373	326
629	12	20	350	382	16	163	179	156
1,511	28	48	840	916	38	391	429	374
3,751,423	69,288	119,610	2,087,062	2,275,960	93,564	970,148	1,063,712	929,829
1,047,939	19,355	33,412	583,009	635,776	26,137	271,005	297,142	259,743
11,540	213	368	6,420	7,001	288	2,984	3,272	2,860
1,727,061	31,898	55,065	960,831	1,047,794	43,075	446,632	489,707	428,070
104,127	1,923	3,320	57,930	63,173	2,597	26,928	29,525	25,809
211,586	3,908	6,746	117,713	128,367	5,277	54,718	59,995	52,444
6,360	117	203	3,538	3,858	159	1,645	1,804	1,576

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
27306	CITY OF GARDEN GROVE	2,319	0.000365%	22,770	36,840
27312	CITY OF GRAND RIVER	1,110	0.000175%	10,904	17,642
27313	CITY OF DECATUR CITY	1,085	0.000171%	10,655	17,238
27314	CITY OF VAN WERT	493	0.000078%	4,841	7,832
27315	CITY OF LEROY	94	0.000015%	921	1,490
27316	LOW RENT HOUSING AGENCY OF LEON	3,323	0.000523%	32,632	52,795
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	144,655	0.022779%	1,420,550	2,298,258
27555	LAMONI COMM SCH DIST	223,171	0.035143%	2,191,601	3,545,713
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	413,359	0.065092%	4,059,295	6,567,390
27601	WAYNE RINGGOLD DECATUR SOLID WASTE	12,591	0.001983%	123,643	200,037
27701	LAMONI MUNICIPAL UTILITIES	56,565	0.008907%	555,480	898,692
28201	DELAWARE COUNTY	309,894	0.048799%	3,043,237	4,923,545
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	9,733	0.001533%	95,580	154,635
28204	REGIONAL MEDICAL CENTER	1,854,794	0.292076%	18,214,566	29,468,704
28207	DELAWARE CO SOIL & WATER CONS DIST	6,617	0.001042%	64,985	105,137
28301	CITY OF EDGEWOOD	16,667	0.002625%	163,671	264,797
28302	CITY OF HOPKINTON	8,769	0.001381%	86,110	139,314
28303	CITY OF COLESBURG	6,926	0.001091%	68,020	110,047
28304	CITY OF MANCHESTER	109,028	0.017169%	1,070,680	1,732,215
28305	CITY OF EARLVILLE	13,549	0.002134%	133,053	215,262
28309	CITY OF DELHI	9,691	0.001526%	95,169	153,970
28310	CITY OF RYAN	6,704	0.001056%	65,838	106,517
28312	CITY OF GREELEY	1,360	0.000214%	13,352	21,601
28314	CITY OF DELAWARE	321	0.000051%	3,157	5,108
28315	CITY OF MASONVILLE	800	0.000126%	7,853	12,706
28317	CITY OF DUNDEE	987	0.000155%	9,694	15,683
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	398,349	0.062728%	3,911,897	6,328,921
28535	WEST DELAWARE COUNTY COMM SCH DIST	885,334	0.139414%	8,694,219	14,066,069
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	307,532	0.048427%	3,020,042	4,886,019
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	8,632	0.001359%	84,764	137,136
28701	HOPKINTON MUNICIPAL UTILITIES	12,923	0.002035%	126,905	205,315
29201	DES MOINES COUNTY	498,173	0.078448%	4,892,191	7,914,903
29204	DES MOINES COUNTY AGRI	10,571	0.001665%	103,810	167,950
29302	CITY OF MEDIAPOLIS	27,556	0.004339%	270,603	437,799
29303	CITY OF BURLINGTON	551,893	0.086907%	5,419,739	8,768,404

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
10,896	201	347	6,062	6,610	272	2,818	3,090	2,701	
5,218	96	166	2,903	3,165	130	1,349	1,479	1,293	
5,099	94	163	2,837	3,094	127	1,319	1,446	1,264	
2,316	43	74	1,289	1,406	58	599	657	574	
441	8	14	245	267	11	114	125	109	
15,615	288	498	8,687	9,473	389	4,038	4,427	3,870	
679,753	12,555	21,673	378,173	412,401	16,954	175,790	192,744	168,484	
1,048,712	19,369	33,437	583,439	636,245	26,156	271,205	297,361	259,934	
1,942,430	35,876	61,932	1,080,649	1,178,457	48,446	502,328	550,774	481,451	
59,165	1,093	1,886	32,916	35,895	1,476	15,300	16,776	14,665	
265,805	4,909	8,475	147,878	161,262	6,629	68,739	75,368	65,883	
1,456,232	26,896	46,430	810,158	883,484	36,320	376,593	412,913	360,942	
45,736	845	1,458	25,445	27,748	1,141	11,828	12,969	11,336	
8,715,927	160,981	277,898	4,849,009	5,287,888	217,383	2,254,009	2,471,392	2,160,333	
31,096	574	991	17,300	18,865	776	8,042	8,818	7,708	
78,319	1,447	2,497	43,572	47,516	1,953	20,254	22,207	19,412	
41,205	761	1,314	22,924	24,999	1,028	10,656	11,684	10,213	
32,548	601	1,038	18,108	19,747	812	8,417	9,229	8,067	
512,336	9,463	16,335	285,032	310,830	12,778	132,494	145,272	126,988	
63,668	1,176	2,030	35,421	38,627	1,588	16,465	18,053	15,781	
45,540	841	1,452	25,335	27,628	1,136	11,777	12,913	11,287	
31,504	582	1,004	17,527	19,113	786	8,147	8,933	7,809	
6,389	118	204	3,554	3,876	159	1,652	1,811	1,584	
1,511	28	48	840	916	38	391	429	374	
3,758	69	120	2,091	2,280	94	972	1,066	931	
4,639	86	148	2,581	2,815	116	1,200	1,316	1,150	
1,871,898	34,573	59,683	1,041,410	1,135,666	46,687	484,088	530,775	463,969	
4,160,306	76,840	132,647	2,314,540	2,524,027	103,762	1,075,889	1,179,651	1,031,175	
1,445,133	26,691	46,076	803,983	876,750	36,043	373,723	409,766	358,191	
40,561	749	1,293	22,565	24,607	1,012	10,489	11,501	10,053	
60,726	1,122	1,936	33,784	36,842	1,515	15,704	17,219	15,052	
2,340,983	43,237	74,640	1,302,379	1,420,256	58,386	605,397	663,783	580,237	
49,674	917	1,584	27,636	30,137	1,239	12,846	14,085	12,312	
129,487	2,392	4,129	72,039	78,560	3,230	33,486	36,716	32,095	
2,593,422	47,900	82,688	1,442,821	1,573,409	64,682	670,680	735,362	642,806	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
29305	CITY OF WEST BURLINGTON	64,268	0.010120%	631,131	1,021,084
29306	CITY OF DANVILLE	13,838	0.002179%	135,896	219,862
29307	CITY OF MIDDLETOWN	6,849	0.001078%	67,257	108,812
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	37,528	0.005910%	368,539	596,247
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	458,495	0.072200%	4,502,548	7,284,513
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	345,091	0.054342%	3,388,884	5,482,755
29543	MEDIAPOLIS COMM SCH DIST	500,707	0.078847%	4,917,072	7,955,158
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,551,600	0.401802%	25,057,392	40,539,470
29546	SOUTHEASTERN COMMUNITY COLLEGE	745,366	0.117373%	7,319,697	11,842,279
29603	SOUTHEAST IOWA REGIONAL HOUSING	5,382	0.000848%	52,854	85,511
29604	DES MOINES CO REG SOLID WASTE COMM	80,335	0.012650%	788,914	1,276,356
29701	BURLINGTON MUNICIPAL WATERWORKS	40,753	0.006417%	400,206	647,480
30201	DICKINSON COUNTY	315,546	0.049689%	3,098,750	5,013,359
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	11,464	0.001805%	112,578	182,137
30204	LAKES REGIONAL HEALTHCARE	921,447	0.145101%	9,048,857	14,639,827
30207	DICKINSON CO SOIL & WATER CONS DIST	10,548	0.001661%	103,580	167,578
30301	CITY OF SPIRIT LAKE	123,391	0.019431%	1,211,735	1,960,424
30302	CITY OF ARNOLDS PARK	35,424	0.005578%	347,868	562,804
30303	CITY OF TERRIL	8,193	0.001290%	80,461	130,175
30304	CITY OF SUPERIOR	4,090	0.000644%	40,167	64,985
30305	CITY OF LAKE PARK	18,679	0.002941%	183,436	296,774
30306	CITY OF OKOBOJI	21,007	0.003308%	206,293	333,754
30307	CITY OF MILFORD	41,145	0.006479%	404,051	653,699
30310	IOWA GREAT LAKES SANITARY DISTRICT	72,539	0.011423%	712,348	1,152,483
30313	CITY OF ORLEANS	1,458	0.000230%	14,321	23,170
30314	CITY OF WAHPETON	12,242	0.001928%	120,222	194,503
30315	CITY OF WEST OKOBOJI	10,937	0.001722%	107,403	173,763
30317	L H A OF SPIRIT LAKE	4,286	0.000675%	42,094	68,102
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	482	0.000076%	4,736	7,662
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	712,638	0.112220%	6,998,297	11,322,298
30528	HARRIS LAKE PARK COMM SCH DIST	192,109	0.030252%	1,886,566	3,052,208
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	596,166	0.093879%	5,854,505	9,471,797
30602	CENTRAL WATER SYSTEM APK OKJ	9,961	0.001569%	97,817	158,254
30701	MILFORD MUNICIPAL UTILITIES	40,191	0.006329%	394,684	638,545
30702	LAKE PARK MUNICIPAL UTILITIES	20,863	0.003285%	204,879	331,467

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
302,005	5,578	9,629	168,017	183,224	7,532	78,101	85,633	74,855	
65,028	1,201	2,073	36,178	39,452	1,622	16,817	18,439	16,118	
32,183	594	1,026	17,905	19,525	803	8,323	9,126	7,977	
176,351	3,257	5,623	98,111	106,991	4,398	45,606	50,004	43,710	
2,154,533	39,794	68,695	1,198,650	1,307,139	53,736	557,179	610,915	534,023	
1,621,629	29,951	51,704	902,175	983,830	40,445	419,366	459,811	401,937	
2,352,889	43,457	75,019	1,309,003	1,427,479	58,683	608,476	667,159	583,188	
11,990,316	221,458	382,298	6,670,678	7,274,434	299,050	3,100,792	3,399,842	2,971,924	
3,502,578	64,692	111,676	1,948,620	2,124,988	87,358	905,795	993,153	868,150	
25,291	467	806	14,071	15,344	631	6,541	7,172	6,269	
377,506	6,972	12,036	210,021	229,029	9,415	97,626	107,041	93,569	
191,504	3,537	6,106	106,541	116,184	4,776	49,525	54,301	47,466	
1,482,796	27,387	47,277	824,937	899,601	36,982	383,463	420,445	367,526	
53,870	995	1,718	29,970	32,683	1,344	13,931	15,275	13,352	
4,330,006	79,974	138,057	2,408,950	2,626,981	107,994	1,119,774	1,227,768	1,073,237	
49,564	915	1,580	27,575	30,070	1,236	12,818	14,054	12,285	
579,832	10,709	18,487	322,583	351,779	14,462	149,949	164,411	143,717	
166,460	3,074	5,307	92,608	100,989	4,152	43,048	47,200	41,259	
38,502	711	1,228	21,420	23,359	960	9,957	10,917	9,543	
19,221	355	613	10,693	11,661	479	4,971	5,450	4,764	
87,777	1,621	2,799	48,833	53,253	2,189	22,700	24,889	21,756	
98,714	1,823	3,147	54,919	59,889	2,462	25,528	27,990	24,467	
193,344	3,571	6,165	107,565	117,301	4,822	50,000	54,822	47,922	
340,869	6,296	10,868	189,638	206,802	8,502	88,151	96,653	84,488	
6,853	127	218	3,813	4,158	171	1,772	1,943	1,699	
57,528	1,063	1,834	32,005	34,902	1,435	14,877	16,312	14,259	
51,394	949	1,639	28,592	31,180	1,282	13,291	14,573	12,738	
20,142	372	642	11,206	12,220	502	5,209	5,711	4,992	
2,266	42	72	1,261	1,375	57	586	643	562	
3,348,784	61,851	106,772	1,863,058	2,031,681	83,522	866,022	949,544	830,031	
902,748	16,674	28,783	502,234	547,691	22,515	233,458	255,973	223,756	
2,801,464	51,742	89,322	1,558,563	1,699,627	69,871	724,481	794,352	694,372	
46,807	865	1,492	26,040	28,397	1,167	12,105	13,272	11,602	
188,862	3,488	6,022	105,071	114,581	4,710	48,841	53,551	46,811	
98,038	1,811	3,126	54,542	59,479	2,445	25,353	27,798	24,300	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
31201	DUBUQUE COUNTY	1,182,918	0.186275%	11,616,569	18,794,037
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	20,662	0.003254%	202,904	328,272
31204	DUBUQUE COUNTY ASSESSOR	31,725	0.004996%	311,551	504,048
31205	CITY ASSESSORS OFFICE DUBUQUE CO	32,471	0.005113%	318,875	515,896
31209	DUBUQUE SOIL & WATER CONS DIST	7,700	0.001213%	75,616	122,337
31301	CITY OF CASCADE	30,945	0.004873%	303,884	491,643
31302	CITY OF WORTHINGTON	9,252	0.001457%	90,858	146,996
31303	CITY OF FARLEY	12,651	0.001992%	124,237	200,999
31305	CITY OF DUBUQUE	2,257,038	0.355417%	22,164,711	35,859,502
31306	CITY OF DYERSVILLE	65,672	0.010341%	644,916	1,043,387
31307	CITY OF EPWORTH	15,895	0.002503%	156,096	252,542
31308	CITY OF NEW VIENNA	6,745	0.001062%	66,240	107,167
31310	CITY OF BANKSTON	80	0.000013%	790	1,278
31311	CITY OF PEOSTA	41,628	0.006555%	408,799	661,382
31312	CITY OF CENTRALIA	80	0.000013%	789	1,277
31313	CITY OF LUXEMBURG	3,445	0.000542%	33,828	54,729
31314	CITY OF BERNARD	1,856	0.000292%	18,227	29,489
31316	CITY OF SHERRILL	965	0.000152%	9,475	15,329
31317	CITY OF GRAF	134	0.000021%	1,316	2,128
31318	CITY OF HOLY CROSS	2,230	0.000351%	21,900	35,431
31319	CITY OF ASBURY	63,310	0.009969%	621,722	1,005,861
31320	CITY OF RICKARDSVILLE	673	0.000106%	6,606	10,688
31321	CITY OF ZWINGLE	536	0.000084%	5,262	8,513
31322	CITY OF DURANGO	60	0.000010%	592	959
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	6,828,047	1.075217%	67,053,235	108,483,060
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	1,845,287	0.290579%	18,121,212	29,317,669
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	235,631	0.037105%	2,313,963	3,743,679
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	24,838	0.003911%	243,920	394,629
32201	EMMET COUNTY	233,080	0.036703%	2,288,912	3,703,149
32203	EMMET CO AGR EXT DIST	6,042	0.000951%	59,335	95,996
32301	CITY OF ARMSTRONG	10,322	0.001625%	101,367	163,998
32302	CITY OF RINGSTED	7,786	0.001226%	76,459	123,700
32303	CITY OF ESTHERVILLE	198,599	0.031274%	1,950,294	3,155,311
32307	CITY OF DOLLIVER	536	0.000084%	5,262	8,513
32308	CITY OF WALLINGFORD	670	0.000105%	6,576	10,639

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
5,558,693	102,668	177,233	3,092,516	3,372,417	138,639	1,437,522	1,576,161	1,377,780	
97,093	1,793	3,096	54,016	58,905	2,422	25,109	27,531	24,065	
149,082	2,753	4,753	82,940	90,446	3,718	38,554	42,272	36,951	
152,586	2,818	4,865	84,890	92,573	3,806	39,460	43,266	37,820	
36,183	668	1,154	20,130	21,952	902	9,357	10,259	8,968	
145,413	2,686	4,636	80,899	88,221	3,627	37,605	41,232	36,042	
43,477	803	1,386	24,188	26,377	1,084	11,243	12,327	10,776	
59,449	1,098	1,895	33,074	36,067	1,483	15,374	16,857	14,735	
10,606,127	195,892	338,165	5,900,600	6,434,657	264,527	2,742,829	3,007,356	2,628,839	
308,601	5,700	9,839	171,687	187,226	7,697	79,807	87,504	76,490	
74,694	1,380	2,382	41,555	45,317	1,863	19,316	21,179	18,514	
31,697	585	1,011	17,634	19,230	791	8,197	8,988	7,856	
378	7	12	210	229	9	98	107	94	
195,616	3,613	6,237	108,829	118,679	4,879	50,588	55,467	48,485	
378	7	12	210	229	9	98	107	94	
16,187	299	516	9,005	9,820	404	4,186	4,590	4,012	
8,722	161	278	4,852	5,291	218	2,256	2,474	2,162	
4,534	84	145	2,522	2,751	113	1,173	1,286	1,124	
629	12	20	350	382	16	163	179	156	
10,479	194	334	5,830	6,358	261	2,710	2,971	2,597	
297,503	5,495	9,486	165,512	180,493	7,420	76,937	84,357	73,739	
3,161	58	101	1,759	1,918	79	818	897	784	
2,518	47	80	1,401	1,528	63	651	714	624	
283	5	9	158	172	7	73	80	70	
32,085,920	592,618	1,023,024	17,850,642	19,466,284	800,253	8,297,676	9,097,929	7,952,828	
8,671,256	160,156	276,473	4,824,156	5,260,785	216,269	2,242,456	2,458,725	2,149,261	
1,107,264	20,451	35,304	616,014	671,769	27,616	286,347	313,963	274,447	
116,719	2,156	3,721	64,935	70,812	2,911	30,184	33,095	28,930	
1,095,277	20,229	34,922	609,345	664,496	27,317	283,247	310,564	271,476	
28,393	524	905	15,796	17,225	708	7,343	8,051	7,037	
48,505	896	1,547	26,985	29,428	1,210	12,544	13,754	12,023	
36,587	676	1,167	20,355	22,198	913	9,462	10,375	9,068	
933,243	17,237	29,755	519,199	566,191	23,276	241,344	264,620	231,314	
2,518	47	80	1,401	1,528	63	651	714	624	
3,147	58	100	1,751	1,909	78	814	892	780	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
32309	CITY OF GRUVER	447	0.000070%	4,385	7,094
32521	ESTHERVILLE LINCOLN CENTRAL CSD	779,870	0.122807%	7,658,528	12,390,461
32525	IOWA LAKES COMMUNITY COLLEGE	530,520	0.083541%	5,209,850	8,428,833
32601	EMMET COUNTY COUNCIL GOVTS	8,532	0.001344%	83,784	135,551
33201	FAYETTE COUNTY	384,809	0.060596%	3,778,924	6,113,788
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	8,975	0.001413%	88,135	142,590
33206	FAYETTE CO SOIL & WATER CONS DIST	2,990	0.000471%	29,360	47,501
33301	CITY OF OELWEIN	125,021	0.019687%	1,227,741	1,986,319
33302	CITY OF WEST UNION	41,783	0.006580%	410,320	663,842
33303	CITY OF WAUCOMA	2,964	0.000467%	29,106	47,090
33305	CITY OF FAYETTE	28,273	0.004452%	277,646	449,194
33306	CITY OF CLERMONT	9,281	0.001461%	91,138	147,449
33307	CITY OF ELGIN	10,930	0.001721%	107,336	173,655
33308	CITY OF HAWKEYE	7,564	0.001191%	74,276	120,168
33309	CITY OF WESTGATE	744	0.000117%	7,306	11,821
33310	CITY OF ARLINGTON	7,073	0.001114%	69,456	112,371
33311	CITY OF MAYNARD	9,146	0.001440%	89,818	145,313
33316	CITY OF RANDALIA	96	0.000015%	947	1,533
33317	CITY OF ST LUCAS	1,285	0.000202%	12,614	20,408
33321	CITY OF WADENA	2,792	0.000440%	27,422	44,366
33324	WESTGATE PUBLIC LIBRARY	536	0.000084%	5,262	8,513
33564	NORTH FAYETTE COMMUNITY SCHOOL DISTRICT	497,296	0.078310%	4,883,577	7,900,967
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	174,631	0.027499%	1,714,920	2,774,508
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	797,940	0.125652%	7,835,979	12,677,554
33567	VALLEY COMMUNITY SCHOOL DISTRICT	251,164	0.039551%	2,466,497	3,990,459
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	241,171	0.037977%	2,368,364	3,831,692
34201	FLOYD COUNTY	394,960	0.062195%	3,878,616	6,275,075
34203	FLOYD CO AGRICULTURAL EXTENSION	13,369	0.002105%	131,286	212,403
34205	FLOYD COUNTY MEMORIAL HOSP	780,488	0.122904%	7,664,601	12,400,287
34302	CITY OF CHARLES CITY	194,744	0.030666%	1,912,433	3,094,058
34303	CITY OF ROCKFORD	15,653	0.002465%	153,713	248,686
34305	CITY OF NORA SPRINGS	15,317	0.002412%	150,415	243,351
34306	CITY OF FLOYD	5,019	0.000790%	49,291	79,746
34309	CITY OF RUDD	5,370	0.000846%	52,739	85,324
34311	CITY OF MARBLE ROCK	5,454	0.000859%	53,563	86,657

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,098	39	67	1,167	1,273	52	543	595	520	
3,664,714	67,686	116,845	2,038,822	2,223,353	91,401	947,724	1,039,125	908,337	
2,492,987	46,045	79,486	1,386,945	1,512,476	62,177	644,706	706,883	617,913	
40,092	740	1,278	22,305	24,323	1,000	10,368	11,368	9,937	
1,808,269	33,398	57,655	1,006,010	1,097,063	45,100	467,633	512,733	448,198	
42,174	779	1,345	23,463	25,587	1,052	10,906	11,958	10,453	
14,049	259	448	7,816	8,523	350	3,633	3,983	3,482	
587,492	10,851	18,732	326,844	356,427	14,653	151,930	166,583	145,616	
196,344	3,626	6,260	109,234	119,120	4,897	50,776	55,673	48,666	
13,928	257	444	7,749	8,450	347	3,602	3,949	3,452	
132,858	2,454	4,236	73,914	80,604	3,314	34,358	37,672	32,930	
43,611	805	1,390	24,262	26,457	1,088	11,278	12,366	10,809	
51,362	949	1,638	28,574	31,161	1,281	13,283	14,564	12,731	
35,542	656	1,133	19,773	21,562	886	9,191	10,077	8,809	
3,496	65	111	1,945	2,121	87	904	991	867	
33,236	614	1,060	18,490	20,164	829	8,595	9,424	8,238	
42,979	794	1,370	23,911	26,075	1,072	11,115	12,187	10,653	
453	8	14	252	274	11	117	128	112	
6,036	111	192	3,358	3,661	151	1,561	1,712	1,496	
13,122	242	418	7,300	7,960	327	3,393	3,720	3,252	
2,518	47	80	1,401	1,528	63	651	714	624	
2,336,861	43,161	74,508	1,300,086	1,417,755	58,284	604,331	662,615	579,215	
820,613	15,157	26,164	456,539	497,860	20,467	212,217	232,684	203,398	
3,749,627	69,255	119,553	2,086,063	2,274,871	93,519	969,683	1,063,202	929,384	
1,180,254	21,799	37,631	656,621	716,051	29,437	305,223	334,660	292,538	
1,133,296	20,932	36,134	630,496	687,562	28,265	293,079	321,344	280,899	
1,855,972	34,279	59,176	1,032,549	1,126,004	46,290	479,969	526,259	460,022	
62,822	1,160	2,003	34,950	38,113	1,567	16,246	17,813	15,571	
3,667,620	67,740	116,938	2,040,439	2,225,117	91,474	948,476	1,039,950	909,058	
915,126	16,902	29,178	509,120	555,200	22,824	236,659	259,483	226,824	
73,554	1,359	2,345	40,921	44,625	1,835	19,022	20,857	18,231	
71,976	1,329	2,295	40,043	43,667	1,795	18,614	20,409	17,840	
23,586	436	752	13,122	14,310	588	6,100	6,688	5,846	
25,236	466	805	14,040	15,311	629	6,526	7,155	6,255	
25,630	473	817	14,259	15,549	639	6,628	7,267	6,353	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
34314	CITY OF COLWELL	402	0.000063%	3,947	6,385
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	287,985	0.045349%	2,828,092	4,575,471
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	951,081	0.149767%	9,339,872	15,110,649
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT AG	14,657	0.002308%	143,938	232,872
34701	ROCKFORD MUNIC LIGHT PLANT	9,082	0.001430%	89,185	144,290
35201	FRANKLIN COUNTY	367,194	0.057822%	3,605,945	5,833,931
35203	FRANKLIN CO AGRI EXT DIST	13,102	0.002063%	128,666	208,164
35205	FRANKLIN GEN HOSP	507,751	0.079956%	4,986,249	8,067,076
35207	FRANKLIN CO SOIL & WATER CONS DIST	697	0.000110%	6,845	11,074
35301	CITY OF HAMPTON	85,306	0.013433%	837,726	1,355,327
35302	CITY OF LATIMER	7,023	0.001106%	68,970	111,585
35305	CITY OF COULTER	1,178	0.000186%	11,569	18,717
35308	CITY OF ALEXANDER	1,437	0.000226%	14,116	22,837
35309	CITY OF SHEFFIELD	14,315	0.002254%	140,579	227,439
35310	CITY OF GENEVA	1,252	0.000197%	12,299	19,898
35311	CITY OF HANSELL	1,026	0.000162%	10,077	16,303
35312	CITY OF POPEJOY	143	0.000023%	1,404	2,271
35313	ALEXANDER PUB LIBRARY	918	0.000145%	9,014	14,584
35314	COULTER PUBLIC LIBRARY	1,441	0.000227%	14,148	22,890
35548	CAL COMMUNITY SCHOOL DISTRICT	181,018	0.028505%	1,777,649	2,875,996
36201	FREMONT COUNTY	209,744	0.033028%	2,059,737	3,332,376
36203	FREMONT COUNTY AGRI EXTENSION DIST	12,117	0.001908%	118,990	192,509
36301	CITY OF HAMBURG	18,931	0.002981%	185,910	300,778
36302	CITY OF RANDOLPH	1,260	0.000198%	12,378	20,026
36303	CITY OF SIDNEY	16,401	0.002583%	161,065	260,582
36304	CITY OF RIVERTON	3,341	0.000526%	32,807	53,078
36305	CITY OF FARRAGUT	8,787	0.001384%	86,287	139,600
36306	CITY OF TABOR	11,999	0.001890%	117,835	190,642
36308	CITY OF THURMAN	1,286	0.000202%	12,628	20,431
36310	CITY OF IMOGENE	321	0.000051%	3,157	5,108
36312	RANDOLPH PUBLIC LIBRARY	404	0.000064%	3,968	6,419
36315	LOW RENT HOUSING AGENCY OF TABOR	1,005	0.000158%	9,874	15,974
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	3,971	0.000625%	38,992	63,084
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,570	0.000405%	25,241	40,837
36318	LOW RENT HOUSING AGENCY OF SIDNEY	907	0.000143%	8,911	14,416

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,888	35	60	1,051	1,146	47	488	535	468
1,353,282	24,995	43,148	752,883	821,026	33,752	349,970	383,722	335,425
4,469,261	82,546	142,497	2,486,423	2,711,466	111,468	1,155,787	1,267,255	1,107,753
68,876	1,272	2,196	38,319	41,787	1,718	17,812	19,530	17,072
42,676	788	1,361	23,743	25,892	1,064	11,036	12,100	10,578
1,725,496	31,869	55,016	959,960	1,046,845	43,035	446,227	489,262	427,682
61,569	1,137	1,963	34,253	37,353	1,536	15,922	17,458	15,260
2,385,991	44,069	76,075	1,327,419	1,447,563	59,509	617,036	676,545	591,392
3,275	60	104	1,822	1,986	82	847	929	812
400,864	7,404	12,781	223,016	243,201	9,998	103,667	113,665	99,358
33,003	610	1,052	18,361	20,023	823	8,535	9,358	8,180
5,536	102	177	3,080	3,359	138	1,432	1,570	1,372
6,755	125	215	3,758	4,098	168	1,747	1,915	1,674
67,269	1,242	2,145	37,424	40,811	1,678	17,396	19,074	16,673
5,885	109	188	3,274	3,571	147	1,522	1,669	1,459
4,822	89	154	2,683	2,926	120	1,247	1,367	1,195
672	12	21	374	407	17	174	191	166
4,313	80	138	2,400	2,618	108	1,115	1,223	1,069
6,770	125	216	3,767	4,108	169	1,751	1,920	1,678
850,630	15,711	27,121	473,239	516,071	21,216	219,980	241,196	210,838
985,613	18,204	31,425	548,335	597,964	24,582	254,887	279,469	244,294
56,938	1,052	1,815	31,677	34,544	1,420	14,725	16,145	14,113
88,961	1,643	2,836	49,492	53,971	2,219	23,006	25,225	22,050
5,923	109	189	3,295	3,593	148	1,532	1,680	1,468
77,072	1,424	2,457	42,878	46,759	1,922	19,931	21,853	19,103
15,699	290	501	8,734	9,525	392	4,060	4,452	3,891
41,289	763	1,316	22,971	25,050	1,030	10,678	11,708	10,234
56,386	1,041	1,798	31,370	34,209	1,406	14,582	15,988	13,976
6,043	112	193	3,362	3,667	151	1,563	1,714	1,498
1,511	28	48	840	916	38	391	429	374
1,899	35	61	1,056	1,152	47	491	538	471
4,725	87	151	2,629	2,867	118	1,222	1,340	1,171
18,658	345	595	10,380	11,320	465	4,825	5,290	4,625
12,078	223	385	6,720	7,328	301	3,124	3,425	2,994
4,264	79	136	2,372	2,587	106	1,103	1,209	1,057

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
36531	FARRAGUT COMMUNITY SCHOOL DISTRICT	117,759	0.018544%	1,156,429	1,870,946
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	282,255	0.044447%	2,771,814	4,484,420
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	111,068	0.017490%	1,090,717	1,764,632
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	261,642	0.041201%	2,569,398	4,156,938
36601	FREMONT CO LANDFILL COMMISSION	9,340	0.001471%	91,720	148,390
37201	GREENE COUNTY	257,170	0.040497%	2,525,479	4,085,883
37203	GREENE CO AGR EXT DIS	11,639	0.001833%	114,300	184,921
37204	GREENE COUNTY MEDICAL CENTER	867,288	0.136572%	8,516,999	13,779,351
37208	GREENE CO SOIL & WATER CONS DIST	2,224	0.000350%	21,842	35,337
37301	CITY OF RIPPEY	1,414	0.000223%	13,888	22,469
37302	CITY OF SCRANTON	8,874	0.001397%	87,147	140,993
37303	CITY OF JEFFERSON	109,557	0.017252%	1,075,882	1,740,632
37304	CITY OF GRAND JUNCTION	5,578	0.000878%	54,777	88,622
37306	CITY OF PATON	4,566	0.000719%	44,839	72,544
37307	CITY OF CHURDAN	8,969	0.001412%	88,081	142,504
37309	CITY OF DANA	300	0.000047%	2,946	4,766
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	107,948	0.016999%	1,060,083	1,715,071
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	15,528	0.002445%	152,489	246,707
38201	GRUNDY COUNTY	251,970	0.039678%	2,474,415	4,003,269
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	9,208	0.001450%	90,422	146,291
38210	GRUNDY CO SOIL & WATER CONS DIST	913	0.000144%	8,961	14,498
38301	CITY OF CONRAD	20,418	0.003215%	200,509	324,396
38302	CITY OF DIKE	22,155	0.003489%	217,568	351,996
38303	CITY OF GRUNDY CENTER	41,552	0.006543%	408,050	660,170
38304	CITY OF WELLSBURG	11,931	0.001879%	117,161	189,551
38305	CITY OF REINBECK	28,675	0.004515%	281,593	455,579
38307	CITY OF BEAMAN	2,723	0.000429%	26,741	43,264
38310	CITY OF STOUT	1,914	0.000301%	18,795	30,407
38313	CITY OF MORRISON	107	0.000017%	1,052	1,703
38318	CITY OF HOLLAND	1,510	0.000238%	14,826	23,987
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	363,268	0.057204%	3,567,386	5,771,548
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	492,454	0.077547%	4,836,033	7,824,047
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	289,021	0.045512%	2,838,267	4,591,932
38581	BCLUW COMMUNITY SCHOOL DISTRICT	344,836	0.054302%	3,386,382	5,478,707
38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	47,385	0.007462%	465,334	752,847

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
553,368	10,221	17,644	307,860	335,725	13,802	143,105	156,907	137,158	
1,326,352	24,497	42,289	737,901	804,687	33,080	343,005	376,085	328,750	
521,923	9,640	16,641	290,366	316,647	13,017	134,974	147,991	129,364	
1,229,493	22,708	39,201	684,015	745,924	30,665	317,957	348,622	304,743	
43,889	811	1,399	24,417	26,627	1,095	11,350	12,445	10,878	
1,208,477	22,320	38,531	672,323	733,174	30,141	312,522	342,663	299,534	
54,694	1,010	1,744	30,428	33,182	1,364	14,144	15,508	13,556	
4,075,504	75,273	129,943	2,267,361	2,472,577	101,647	1,053,958	1,155,605	1,010,156	
10,452	193	333	5,815	6,341	261	2,703	2,964	2,591	
6,646	123	212	3,697	4,032	166	1,719	1,885	1,647	
41,701	770	1,330	23,200	25,300	1,040	10,784	11,824	10,336	
514,825	9,509	16,415	286,417	312,341	12,840	133,138	145,978	127,605	
26,212	484	836	14,583	15,903	654	6,779	7,433	6,497	
21,456	396	684	11,937	13,017	535	5,549	6,084	5,318	
42,148	778	1,344	23,449	25,571	1,051	10,900	11,951	10,447	
1,410	26	45	784	855	35	365	400	349	
507,265	9,369	16,174	282,211	307,754	12,652	131,183	143,835	125,731	
72,968	1,348	2,327	40,595	44,270	1,820	18,870	20,690	18,086	
1,184,043	21,869	37,752	658,729	718,350	29,531	306,203	335,734	293,477	
43,268	799	1,380	24,072	26,251	1,079	11,190	12,269	10,724	
4,288	79	137	2,386	2,602	107	1,109	1,216	1,063	
95,946	1,772	3,059	53,379	58,210	2,393	24,812	27,205	23,781	
104,109	1,923	3,319	57,920	63,162	2,597	26,924	29,521	25,805	
195,258	3,606	6,226	108,629	118,461	4,870	50,495	55,365	48,397	
56,063	1,035	1,788	31,190	34,013	1,398	14,498	15,896	13,896	
134,746	2,489	4,296	74,965	81,750	3,361	34,846	38,207	33,398	
12,796	236	408	7,119	7,763	319	3,309	3,628	3,172	
8,994	166	287	5,003	5,456	224	2,326	2,550	2,229	
504	9	16	280	305	13	130	143	125	
7,094	131	226	3,947	4,304	177	1,835	2,012	1,758	
1,707,045	31,529	54,427	949,695	1,035,651	42,575	441,455	484,030	423,109	
2,314,110	42,741	73,783	1,287,429	1,403,953	57,716	598,447	656,163	573,576	
1,358,151	25,085	43,303	755,592	823,980	33,874	351,229	385,103	336,632	
1,620,431	29,929	51,666	901,509	983,104	40,415	419,057	459,472	401,641	
222,669	4,113	7,100	123,879	135,092	5,554	57,584	63,138	55,191	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
39201	GUTHRIE COUNTY	281,671	0.044355%	2,766,086	4,475,153
39203	GUTHRIE COUNTY AGRI	8,643	0.001361%	84,881	137,325
39204	GUTHRIE COUNTY HOSPITAL	556,223	0.087589%	5,462,257	8,837,192
39205	GUTHRIE CO ASSESSOR	11,886	0.001872%	116,724	188,844
39208	GUTHRIE CO SOIL & WATER CONS DIST	1,150	0.000181%	11,291	18,267
39301	CITY OF PANORA	41,961	0.006608%	412,065	666,665
39302	CITY OF GUTHRIE CTR	38,253	0.006024%	375,653	607,756
39303	CITY OF STUART	57,590	0.009069%	565,554	914,990
39304	CITY OF BAYARD	9,343	0.001471%	91,749	148,437
39305	CITY OF JAMAICA	2,148	0.000338%	21,089	34,119
39306	CITY OF BAGLEY	3,310	0.000521%	32,502	52,584
39307	CITY OF MENLO	5,040	0.000794%	49,493	80,073
39311	CITY OF YALE	2,040	0.000321%	20,034	32,413
39313	JAMAICA PUB LIBRARY	865	0.000136%	8,496	13,746
39314	BAGLEY PUBLIC LIBRARY	871	0.000137%	8,553	13,838
39540	GUTHRIE COMM SCH DIST	313,461	0.049361%	3,078,271	4,980,226
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	462,990	0.072907%	4,546,682	7,355,917
40201	HAMILTON COUNTY	409,438	0.064474%	4,020,786	6,505,087
40202	HAMILTON HOSPITAL	797,569	0.125594%	7,832,341	12,671,668
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	11,887	0.001872%	116,733	188,859
40301	CITY OF ELLSWORTH	12,046	0.001897%	118,292	191,381
40302	CITY OF WEBSTER CITY	229,813	0.036189%	2,256,820	3,651,230
40303	CITY OF STRATFORD	14,584	0.002297%	143,220	231,711
40304	CITY OF JEWELL	11,332	0.001784%	111,281	180,038
40305	KENDALL YOUNG LIBRARY	33,318	0.005247%	327,195	529,358
40307	CITY OF BLAIRSBURG	1,621	0.000255%	15,922	25,759
40308	CITY OF WILLIAMS	7,015	0.001105%	68,885	111,447
40309	CITY OF STANHOPE	9,804	0.001544%	96,276	155,762
40310	CITY OF RANDALL	3,351	0.000528%	32,908	53,240
40311	CITY OF KAMRAR	1,483	0.000233%	14,560	23,556
40540	STRATFORD COMM SCH DIST	94,346	0.014857%	926,500	1,498,951
40541	WEBSTER CITY COMM SCH DIST	1,009,983	0.159043%	9,918,297	16,046,463
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	453,317	0.071384%	4,451,689	7,202,230
40543	NORTHEAST HAMILTON COMM SCH DIST	92,015	0.014490%	903,611	1,461,920
40601	HAMILTON CO SOLID WASTE COMM	12,576	0.001980%	123,499	199,804

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
1,323,611	24,447	42,202	736,376	803,025	33,012	342,296	375,308	328,071	
40,617	750	1,295	22,597	24,642	1,013	10,504	11,517	10,067	
2,613,767	48,276	83,337	1,454,140	1,585,753	65,190	675,941	741,131	647,849	
55,854	1,032	1,781	31,074	33,887	1,393	14,444	15,837	13,844	
5,403	100	172	3,006	3,278	135	1,397	1,532	1,339	
197,179	3,642	6,287	109,698	119,627	4,918	50,992	55,910	48,873	
179,755	3,320	5,731	100,005	109,056	4,483	46,486	50,969	44,554	
270,626	4,998	8,629	150,559	164,186	6,750	69,986	76,736	67,077	
43,903	811	1,400	24,425	26,636	1,095	11,354	12,449	10,882	
10,091	186	322	5,614	6,122	252	2,610	2,862	2,501	
15,553	287	496	8,653	9,436	388	4,022	4,410	3,855	
23,683	437	755	13,176	14,368	591	6,125	6,716	5,870	
9,587	177	306	5,333	5,816	239	2,479	2,718	2,376	
4,066	75	130	2,262	2,467	101	1,051	1,152	1,008	
4,093	76	130	2,277	2,483	102	1,058	1,160	1,014	
1,472,996	27,206	46,965	819,485	893,656	36,738	380,929	417,667	365,097	
2,175,652	40,184	69,368	1,210,399	1,319,951	54,263	562,641	616,904	539,258	
1,924,003	35,536	61,345	1,070,397	1,167,278	47,986	497,562	545,548	476,884	
3,747,886	69,222	119,497	2,085,094	2,273,813	93,476	969,233	1,062,709	928,952	
55,859	1,032	1,781	31,076	33,889	1,393	14,445	15,838	13,845	
56,605	1,045	1,805	31,491	34,341	1,412	14,638	16,050	14,030	
1,079,920	19,946	34,432	600,802	655,180	26,934	279,276	306,210	267,669	
68,533	1,266	2,185	38,127	41,578	1,709	17,723	19,432	16,987	
53,250	984	1,698	29,625	32,307	1,328	13,771	15,099	13,198	
156,568	2,892	4,992	87,105	94,989	3,905	40,490	44,395	38,807	
7,619	141	243	4,239	4,623	190	1,970	2,160	1,888	
32,963	609	1,051	18,338	19,998	822	8,524	9,346	8,170	
46,070	851	1,469	25,630	27,950	1,149	11,914	13,063	11,419	
15,747	291	502	8,761	9,554	393	4,072	4,465	3,903	
6,967	129	222	3,876	4,227	174	1,802	1,976	1,727	
443,343	8,188	14,136	246,649	268,973	11,057	114,652	125,709	109,887	
4,746,045	87,658	151,322	2,640,409	2,879,389	118,371	1,227,365	1,345,736	1,176,357	
2,130,196	39,344	67,919	1,185,111	1,292,374	53,129	550,886	604,015	527,991	
432,391	7,986	13,786	240,556	262,328	10,784	111,820	122,604	107,173	
59,096	1,091	1,884	32,877	35,852	1,474	15,283	16,757	14,648	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
41201	HANCOCK COUNTY	223,100	0.035132%	2,190,897	3,544,575
41203	HANCOCK COUNTY AGRI EXT DIST	8,896	0.001401%	87,359	141,336
41204	HANCOCK COUNTY HEALTH SYSTEM	698,294	0.109961%	6,857,435	11,094,402
41301	CITY OF KLEMME	7,836	0.001234%	76,948	124,492
41302	CITY OF BRITT	25,645	0.004038%	251,840	407,443
41303	CITY OF GARNER	49,961	0.007867%	490,632	793,777
41304	CITY OF CORWITH	8,204	0.001292%	80,563	130,340
41305	CITY OF KANAWHA	8,782	0.001383%	86,240	139,525
41306	CITY OF CRYSTAL LAKE	3,933	0.000619%	38,623	62,487
41308	CITY OF WODEN	3,291	0.000518%	32,321	52,290
41309	CITY OF GOODELL	1,548	0.000244%	15,204	24,599
41401	BRITT TOWNSHIP CEMETERY - HANCOCK COUNTY	871	0.000137%	8,551	13,834
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	804	0.000127%	7,893	12,770
41407	ELL TOWNSHIP - HANCOCK COUNTY	1,082	0.000170%	10,630	17,198
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	341,248	0.053737%	3,351,144	5,421,698
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	711,709	0.112073%	6,989,173	11,307,537
42201	HARDIN COUNTY	322,438	0.050774%	3,166,423	5,122,844
42203	HARDIN COUNTY AGRI	11,559	0.001820%	113,508	183,641
42206	HARDIN CO SOIL & WATER CONS DIST	1,149	0.000181%	11,280	18,249
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	13,456	0.002119%	132,141	213,786
42301	CITY OF RADCLIFFE	8,068	0.001271%	79,234	128,190
42302	CITY OF ACKLEY	16,831	0.002650%	165,284	267,407
42303	CITY OF ELDORA	62,158	0.009788%	610,412	987,564
42304	CITY OF IOWA FALLS	105,917	0.016679%	1,040,131	1,682,791
42307	ELLSWORTH MUNICIPAL HOSPITAL	959,948	0.151164%	9,426,940	15,251,514
42310	CITY OF ALDEN	15,208	0.002395%	149,351	241,630
42311	CITY OF STEAMBOAT ROCK	1,915	0.000302%	18,810	30,432
42313	CITY OF BUCKEYE	241	0.000038%	2,368	3,831
42314	CITY OF UNION	4,966	0.000782%	48,772	78,907
42315	CITY OF HUBBARD	13,471	0.002121%	132,293	214,032
42317	CITY OF WHITTEN	482	0.000076%	4,736	7,662
42323	STEAMBOAT ROCK PUBLIC LIBRARY	993	0.000156%	9,751	15,776
42326	CITY OF NEW PROVIDENCE	1,690	0.000266%	16,593	26,846
42327	CITY OF OWASA	114	0.000018%	1,118	1,809
42333	CENTRAL IOWA JUVENILE DETENTION CTR	294,649	0.046399%	2,893,531	4,681,341

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,048,375	19,363	33,426	583,252	636,041	26,147	271,118	297,265	259,851
41,803	772	1,333	23,256	25,361	1,043	10,811	11,854	10,361
3,281,379	60,606	104,623	1,825,559	1,990,788	81,841	848,591	930,432	813,324
36,821	680	1,174	20,485	22,339	918	9,522	10,440	9,126
120,509	2,226	3,842	67,044	73,112	3,006	31,165	34,171	29,869
234,774	4,336	7,486	130,614	142,436	5,855	60,715	66,570	58,191
38,551	712	1,229	21,447	23,388	961	9,969	10,930	9,555
41,267	762	1,316	22,958	25,036	1,029	10,672	11,701	10,228
18,482	341	589	10,282	11,212	461	4,780	5,241	4,581
15,466	286	493	8,604	9,383	386	4,000	4,386	3,833
7,276	134	232	4,048	4,414	181	1,882	2,063	1,803
4,092	76	130	2,276	2,482	102	1,058	1,160	1,014
3,777	70	120	2,101	2,291	94	977	1,071	936
5,087	94	162	2,830	3,086	127	1,315	1,442	1,261
1,603,570	29,617	51,128	892,128	972,873	39,995	414,696	454,691	397,461
3,344,418	61,770	106,633	1,860,630	2,029,033	83,413	864,893	948,306	828,949
1,515,178	27,985	48,310	842,952	919,247	37,790	391,837	429,627	375,553
54,315	1,003	1,732	30,218	32,953	1,355	14,046	15,401	13,463
5,398	100	172	3,003	3,275	135	1,396	1,531	1,338
63,231	1,168	2,016	35,178	38,362	1,577	16,352	17,929	15,673
37,915	700	1,209	21,093	23,002	946	9,805	10,751	9,398
79,091	1,461	2,522	44,001	47,984	1,973	20,453	22,426	19,603
292,091	5,395	9,313	162,501	177,209	7,285	75,537	82,822	72,398
497,717	9,193	15,869	276,899	301,961	12,414	128,714	141,128	123,364
4,510,924	83,316	143,826	2,509,602	2,736,744	112,507	1,166,561	1,279,068	1,118,079
71,467	1,320	2,279	39,760	43,359	1,782	18,482	20,264	17,714
9,001	166	287	5,008	5,461	224	2,328	2,552	2,231
1,133	21	36	630	687	28	293	321	281
23,338	431	744	12,984	14,159	582	6,035	6,617	5,785
63,304	1,169	2,018	35,218	38,405	1,579	16,371	17,950	15,691
2,266	42	72	1,261	1,375	57	586	643	562
4,666	86	149	2,596	2,831	116	1,207	1,323	1,157
7,940	147	253	4,417	4,817	198	2,053	2,251	1,968
535	10	17	298	325	13	138	151	133
1,384,595	25,573	44,146	770,304	840,023	34,533	358,067	392,600	343,186

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	365,814	0.057605%	3,592,392	5,812,004
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	243,510	0.038346%	2,391,333	3,868,853
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	668,261	0.105231%	6,562,496	10,617,231
42556	ALDEN COMMUNITY SCHOOL DISTRICT	133,105	0.020960%	1,307,131	2,114,760
43201	HARRISON COUNTY	368,669	0.058055%	3,620,432	5,857,369
43203	HARRISON COUNTY AGR EXT DIST	10,884	0.001714%	106,887	172,928
43301	CITY OF MISSOURI VALLEY	41,407	0.006520%	406,630	657,872
43303	CITY OF WOODBINE	22,650	0.003567%	222,427	359,858
43305	CITY OF DUNLAP	14,920	0.002349%	146,518	237,046
43306	CITY OF LOGAN	22,868	0.003601%	224,574	363,330
43307	CITY OF PERSIA	2,147	0.000338%	21,087	34,116
43308	CITY OF PISGAH	3,512	0.000553%	34,485	55,792
43309	CITY OF MODALE	4,395	0.000692%	43,164	69,834
43310	CITY OF MONDAMIN	5,850	0.000921%	57,451	92,948
43311	WOODBINE PUBLIC LIBRARY	3,898	0.000614%	38,276	61,925
43315	CITY OF MAGNOLIA	1,106	0.000174%	10,864	17,577
43317	CITY OF LITTLE SIOUX	1,894	0.000298%	18,604	30,099
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	9,516	0.001499%	93,454	151,196
43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	413,605	0.065131%	4,061,710	6,571,296
43563	WEST HARRISON COMM SCH DIST	219,298	0.034533%	2,153,564	3,484,175
43564	LOGAN MAGNOLIA COMM SCH DIST	371,619	0.058519%	3,649,396	5,904,229
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	276,112	0.043479%	2,711,490	4,386,823
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	285,202	0.044911%	2,800,761	4,531,252
43701	MUNIC LIGHT&POWER PLT	20,489	0.003226%	201,207	325,526
44001	STATE - DEPT OF HUMAN SERVICES/MT PLEASANT	4,697	0.000740%	46,128	74,629
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	156,968	0.024718%	1,541,470	2,493,889
44201	HENRY COUNTY	293,619	0.046236%	2,883,417	4,664,979
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	25,954	0.004087%	254,879	412,360
44204	HENRY COUNTY HEALTH CENTER	1,055,176	0.166159%	10,362,110	16,764,492
44301	CITY OF MOUNT PLEASANT	80,447	0.012668%	790,007	1,278,125
44302	CITY OF WINFIELD	15,668	0.002467%	153,868	248,938
44303	CITY OF NEW LONDON	48,921	0.007704%	480,420	777,255
44306	CITY OF WAYLAND	24,330	0.003831%	238,923	386,545
44307	CITY OF SALEM	4,213	0.000663%	41,374	66,937
44308	CITY OF OLDS	2,933	0.000462%	28,806	46,605

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,719,010	31,750	54,809	956,352	1,042,911	42,874	444,550	487,424	426,075
1,144,286	21,135	36,484	636,611	694,230	28,540	295,922	324,462	283,623
3,140,247	58,000	100,123	1,747,041	1,905,164	78,321	812,093	890,414	778,343
625,480	11,552	19,943	347,979	379,474	15,600	161,754	177,354	155,032
1,732,428	31,997	55,237	963,817	1,051,051	43,208	448,020	491,228	429,400
51,147	945	1,631	28,455	31,031	1,276	13,227	14,503	12,677
194,578	3,594	6,204	108,251	118,049	4,853	50,319	55,172	48,228
106,435	1,966	3,394	59,214	64,574	2,655	27,525	30,180	26,381
70,111	1,295	2,235	39,005	42,535	1,749	18,131	19,880	17,378
107,462	1,985	3,426	59,785	65,196	2,680	27,790	30,470	26,636
10,091	186	322	5,614	6,122	252	2,610	2,862	2,501
16,502	305	526	9,180	10,011	412	4,267	4,679	4,090
20,655	381	659	11,491	12,531	515	5,341	5,856	5,119
27,491	508	877	15,294	16,679	686	7,109	7,795	6,814
18,316	338	584	10,190	11,112	457	4,737	5,194	4,540
5,199	96	166	2,892	3,154	130	1,344	1,474	1,289
8,902	164	284	4,953	5,401	222	2,302	2,524	2,207
44,719	826	1,426	24,879	27,131	1,115	11,565	12,680	11,084
1,943,585	35,897	61,969	1,081,292	1,179,158	48,475	502,627	551,102	481,738
1,030,511	19,033	32,857	573,313	625,203	25,702	266,498	292,200	255,423
1,746,288	32,253	55,678	971,528	1,059,459	43,554	451,604	495,158	432,835
1,297,486	23,964	41,369	721,842	787,175	32,361	335,540	367,901	321,595
1,340,204	24,753	42,731	745,607	813,091	33,426	346,587	380,013	332,183
96,281	1,778	3,070	53,565	58,413	2,401	24,899	27,300	23,864
22,073	408	704	12,280	13,392	551	5,708	6,259	5,471
737,615	13,624	23,518	410,364	447,506	18,397	190,753	209,150	182,826
1,379,756	25,484	43,992	767,612	837,088	34,412	356,816	391,228	341,987
121,963	2,253	3,889	67,853	73,995	3,042	31,541	34,583	30,230
4,958,416	91,581	158,094	2,758,559	3,008,234	123,668	1,282,286	1,405,954	1,228,995
378,030	6,982	12,053	210,313	229,348	9,428	97,761	107,189	93,699
73,628	1,360	2,348	40,962	44,670	1,836	19,041	20,877	18,249
229,888	4,246	7,330	127,896	139,472	5,734	59,451	65,185	56,980
114,328	2,112	3,645	63,605	69,362	2,851	29,566	32,417	28,337
19,798	366	631	11,014	12,011	494	5,120	5,614	4,907
13,784	255	439	7,669	8,363	344	3,565	3,909	3,417

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
44310	CITY OF ROME	910	0.000143%	8,932	14,450
44311	CITY OF MOUNT UNION	575	0.000091%	5,646	9,135
44312	CITY OF COPPOCK	130	0.000020%	1,272	2,058
44313	CITY OF HILLSBORO	1,236	0.000195%	12,141	19,643
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	324,788	0.051145%	3,189,500	5,160,180
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,274,469	0.200691%	12,515,623	20,248,585
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	249,298	0.039257%	2,448,174	3,960,814
44568	WACO COMMUNITY SCHOOL DISTRICT	270,145	0.042540%	2,652,897	4,292,028
44701	MT PLEASANT UTILITIES	170,825	0.026900%	1,677,548	2,714,046
45201	HOWARD COUNTY	227,448	0.035816%	2,233,601	3,613,665
45203	HOWARD COUNTY AGRI EXT DIST	7,042	0.001109%	69,150	111,876
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	596,716	0.093965%	5,859,907	9,480,537
45207	HOWARD SOIL & WTR. CONS. DIST.	7,471	0.001176%	73,368	118,700
45301	CITY OF ELMA	7,683	0.001210%	75,445	122,060
45302	CITY OF CRESCO	88,907	0.014000%	873,092	1,412,545
45303	CITY OF CHESTER	1,026	0.000162%	10,076	16,301
45304	CITY OF LIME SPRINGS	7,840	0.001235%	76,990	124,560
45305	CITY OF PROTIVIN	3,520	0.000554%	34,569	55,928
45526	HOWARD WINNESHIEK COMM SCH DIST	689,294	0.108544%	6,769,047	10,951,402
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	182,925	0.028805%	1,796,373	2,906,288
46201	HUMBOLDT COUNTY	240,603	0.037888%	2,362,785	3,822,666
46203	HUMBOLDT COUNTY AGRI	4,942	0.000778%	48,535	78,524
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	576,374	0.090762%	5,660,148	9,157,354
46208	HUMBOLDT CO SOIL & WATER CONS DIST	565	0.000089%	5,549	8,978
46301	CITY OF RENWICK	12,976	0.002043%	127,429	206,163
46302	CITY OF HUMBOLDT	83,030	0.013075%	815,380	1,319,175
46303	CITY OF RUTLAND	624	0.000098%	6,129	9,916
46304	CITY OF DAKOTA CITY	16,578	0.002611%	162,797	263,384
46305	CITY OF LIVERMORE	11,826	0.001862%	116,131	187,884
46307	CITY OF BODE	7,494	0.001180%	73,595	119,066
46308	CITY OF OTTOSEN	472	0.000074%	4,637	7,502
46309	CITY OF THOR	2,829	0.000445%	27,780	44,945
46311	CITY OF BRADGATE	150	0.000024%	1,473	2,384
46313	CITY OF PIONEER	380	0.000060%	3,736	6,044
46314	CITY OF HARDY	783	0.000123%	7,691	12,443

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
4,274	79	136	2,378	2,593	107	1,105	1,212	1,059	
2,702	50	86	1,503	1,639	67	699	766	670	
609	11	19	339	369	15	157	172	151	
5,810	107	185	3,232	3,524	145	1,502	1,647	1,440	
1,526,221	28,189	48,662	849,096	925,947	38,065	394,693	432,758	378,290	
5,988,903	110,613	190,950	3,331,859	3,633,422	149,369	1,548,778	1,698,147	1,484,412	
1,171,486	21,637	37,352	651,743	710,732	29,218	302,956	332,174	290,365	
1,269,448	23,446	40,475	706,243	770,164	31,661	328,290	359,951	314,646	
802,731	14,826	25,594	446,590	487,010	20,021	207,593	227,614	198,965	
1,068,810	19,741	34,078	594,620	648,439	26,657	276,403	303,060	264,916	
33,089	611	1,055	18,409	20,075	825	8,557	9,382	8,202	
2,804,049	51,790	89,404	1,560,001	1,701,195	69,936	725,149	795,085	695,012	
35,108	648	1,119	19,532	21,299	876	9,079	9,955	8,702	
36,101	667	1,151	20,085	21,903	900	9,336	10,236	8,948	
417,787	7,716	13,321	232,431	253,468	10,420	108,043	118,463	103,553	
4,821	89	154	2,682	2,925	120	1,247	1,367	1,195	
36,841	680	1,175	20,496	22,351	919	9,527	10,446	9,131	
16,542	306	527	9,203	10,036	413	4,278	4,691	4,100	
3,239,085	59,825	103,275	1,802,028	1,965,128	80,786	837,653	918,439	802,841	
859,590	15,876	27,407	478,223	521,506	21,439	222,297	243,736	213,058	
1,130,626	20,882	36,049	629,011	685,942	28,199	292,389	320,588	280,237	
23,225	429	741	12,921	14,091	579	6,006	6,585	5,757	
2,708,461	50,025	86,356	1,506,822	1,643,203	67,552	700,430	767,982	671,320	
2,655	49	85	1,477	1,611	66	687	753	658	
60,977	1,126	1,944	33,924	36,994	1,521	15,769	17,290	15,114	
390,171	7,206	12,440	217,067	236,713	9,731	100,901	110,632	96,708	
2,933	54	94	1,632	1,780	73	758	831	727	
77,901	1,439	2,484	43,339	47,262	1,943	20,146	22,089	19,309	
55,570	1,026	1,772	30,916	33,714	1,386	14,371	15,757	13,774	
35,216	650	1,123	19,592	21,365	878	9,107	9,985	8,729	
2,219	41	71	1,234	1,346	55	574	629	550	
13,293	246	424	7,396	8,066	332	3,438	3,770	3,295	
705	13	22	392	427	18	182	200	175	
1,788	33	57	995	1,085	45	462	507	443	
3,680	68	117	2,048	2,233	92	952	1,044	912	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
46315	LU VERNE PUB LIBRARY	1,503	0.000237%	14,763	23,885
46531	TWIN RIVERS COMMUNITY SCHOOL	48,414	0.007624%	475,441	769,199
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	797,477	0.125579%	7,831,433	12,670,199
46534	GILMORE CITY & BRADGATE COMM SCH DIST	79,742	0.012557%	783,088	1,266,930
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	13,099	0.002063%	128,632	208,110
47201	IDA COUNTY	127,031	0.020004%	1,247,478	2,018,251
47204	IDA COUNTY AGRI	7,944	0.001251%	78,014	126,216
47301	CITY OF ARTHUR	4,488	0.000707%	44,070	71,300
47302	CITY OF BATTLE CREEK	9,240	0.001455%	90,740	146,805
47303	CITY OF IDA GROVE	45,272	0.007129%	444,579	719,269
47304	CITY OF HOLSTEIN	29,077	0.004579%	285,547	461,976
47306	CITY OF GALVA	6,775	0.001067%	66,535	107,645
47308	IDA GROVE CEMETERY	239	0.000038%	2,345	3,794
47310	HOLSTEIN CEMETERY ASSOCIATION	670	0.000105%	6,577	10,641
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	416,038	0.065514%	4,085,607	6,609,959
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	275,329	0.043356%	2,703,805	4,374,390
48201	IOWA COUNTY	366,773	0.057756%	3,601,804	5,827,231
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	7,029	0.001107%	69,024	111,671
48208	IOWA CO SOIL & WATER CONS DIST	5,806	0.000914%	57,020	92,250
48301	CITY OF VICTOR	15,564	0.002451%	152,838	247,271
48302	CITY OF LADORA	979	0.000154%	9,618	15,560
48303	CITY OF WILLIAMSBURG	54,529	0.008587%	535,492	866,354
48305	CITY OF MARENGO	26,135	0.004115%	256,648	415,221
48307	CITY OF PARNELL	929	0.000146%	9,120	14,755
48308	CITY OF NORTH ENGLISH	11,857	0.001867%	116,435	188,376
48310	MARENGO MEMORIAL HOSPITAL	658,913	0.103759%	6,470,701	10,468,719
48311	CITY OF MILLERSBURG	1,227	0.000193%	12,048	19,492
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	692,324	0.109021%	6,798,804	10,999,546
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRICT	290,199	0.045698%	2,849,833	4,610,644
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	321,504	0.050628%	3,157,259	5,108,018
48561	H L V COMMUNITY SCHOOL DISTRICT	223,642	0.035217%	2,196,223	3,553,192
49201	JACKSON COUNTY	330,597	0.052059%	3,246,549	5,252,477
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	395,709	0.062313%	3,885,970	6,286,973
49204	JACKSON COUNTY AGRI	11,138	0.001754%	109,379	176,961
49208	JACKSON CO SOIL & WATER CONS DIST	10,584	0.001667%	103,942	168,165

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
7,064	130	225	3,930	4,285	176	1,827	2,003	1,751	
227,505	4,202	7,254	126,570	138,026	5,674	58,835	64,509	56,390	
3,747,451	69,214	119,483	2,084,853	2,273,550	93,465	969,121	1,062,586	928,845	
374,719	6,921	11,947	208,471	227,339	9,346	96,905	106,251	92,878	
61,552	1,137	1,963	34,244	37,344	1,535	15,918	17,453	15,256	
596,936	11,025	19,033	332,099	362,157	14,888	154,372	169,260	147,957	
37,331	689	1,190	20,769	22,648	931	9,654	10,585	9,253	
21,088	389	672	11,732	12,793	526	5,454	5,980	5,227	
43,420	802	1,384	24,156	26,342	1,083	11,229	12,312	10,762	
212,737	3,929	6,783	118,354	129,066	5,306	55,016	60,322	52,729	
136,638	2,524	4,357	76,017	82,898	3,408	35,336	38,744	33,867	
31,838	588	1,015	17,713	19,316	794	8,234	9,028	7,891	
1,122	21	36	624	681	28	290	318	278	
3,147	58	100	1,751	1,909	78	814	892	780	
1,955,021	36,109	62,334	1,087,654	1,186,097	48,760	505,584	554,344	484,572	
1,293,809	23,896	41,252	719,796	784,944	32,269	334,589	366,858	320,684	
1,723,514	31,833	54,952	958,858	1,045,643	42,986	445,714	488,700	427,191	
33,029	610	1,053	18,375	20,038	824	8,542	9,366	8,187	
27,285	504	870	15,180	16,554	681	7,056	7,737	6,763	
73,135	1,351	2,332	40,688	44,371	1,824	18,913	20,737	18,127	
4,602	85	147	2,560	2,792	115	1,190	1,305	1,141	
256,241	4,733	8,170	142,557	155,460	6,391	66,266	72,657	63,512	
122,810	2,268	3,916	68,324	74,508	3,063	31,760	34,823	30,440	
4,364	81	139	2,428	2,648	109	1,129	1,238	1,082	
55,716	1,029	1,776	30,997	33,802	1,390	14,409	15,799	13,810	
3,096,322	57,188	98,723	1,722,604	1,878,515	77,225	800,734	877,959	767,455	
5,765	106	184	3,207	3,497	144	1,491	1,635	1,429	
3,253,324	60,088	103,729	1,809,950	1,973,767	81,141	841,336	922,477	806,370	
1,363,685	25,187	43,480	758,671	827,338	34,012	352,660	386,672	338,004	
1,510,793	27,904	48,170	840,513	916,587	37,681	390,703	428,384	374,466	
1,050,924	19,410	33,508	584,670	637,588	26,211	271,777	297,988	260,482	
1,553,520	28,693	49,532	864,283	942,508	38,746	401,753	440,499	385,056	
1,859,491	34,344	59,288	1,034,507	1,128,139	46,377	480,879	527,256	460,894	
52,339	967	1,669	29,118	31,754	1,305	13,535	14,840	12,973	
49,738	919	1,586	27,671	30,176	1,241	12,863	14,104	12,328	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
49301	CITY OF MAQUOKETA	92,537	0.014572%	908,735	1,470,211
49302	CITY OF SABULA	18,545	0.002920%	182,117	294,640
49303	CITY OF PRESTON	27,004	0.004252%	265,186	429,035
49304	CITY OF BELLEVUE	78,591	0.012376%	771,786	1,248,645
49307	CITY OF BALDWIN	1,270	0.000200%	12,468	20,171
49308	CITY OF MILES	7,962	0.001254%	78,188	126,498
49309	CITY OF LA MOTTE	1,612	0.000254%	15,826	25,605
49311	CITY OF ANDREW	3,732	0.000588%	36,652	59,297
49312	CITY OF MONMOUTH	1,291	0.000203%	12,681	20,517
49316	CITY OF SPRINGBROOK	1,081	0.000170%	10,612	17,169
49317	CITY OF SPRAGUEVILLE	856	0.000135%	8,403	13,596
49560	ANDREW COMMUNITY SCHOOL DISTRICT	110,786	0.017446%	1,087,951	1,760,157
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	358,388	0.056436%	3,519,468	5,694,024
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	810,465	0.127624%	7,958,978	12,876,550
49601	WASTE AUTHORITY OF JACKSON COUNTY	15,414	0.002427%	151,372	244,899
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	78,934	0.012430%	775,149	1,254,087
50001	STATE - DEPT OF CORRECTIONS/NEWTON	139,384	0.021949%	1,368,787	2,214,512
50201	JASPER COUNTY	653,563	0.102917%	6,418,163	10,383,718
50204	JASPER COUNTY AGRICULTURAL EXT	20,207	0.003182%	198,443	321,054
50210	JASPER CO SOIL & WATER CONS DIST	4,341	0.000684%	42,627	68,964
50301	CITY OF COLFAX	33,945	0.005345%	333,349	539,313
50302	CITY OF MINGO	4,729	0.000745%	46,441	75,135
50303	CITY OF NEWTON	427,382	0.067300%	4,197,002	6,790,182
50304	CITY OF KELLOGG	6,362	0.001002%	62,473	101,073
50306	SKIFF MEDICAL CENTER	35,662	0.005616%	350,212	566,596
50307	CITY OF MONROE	26,217	0.004128%	257,458	416,532
50310	CITY OF PRAIRIE CITY	28,160	0.004434%	276,540	447,404
50311	CITY OF SULLY	11,887	0.001872%	116,736	188,864
50312	CITY OF BAXTER	15,839	0.002494%	155,546	251,653
50314	CITY OF LYNNVILLE	5,939	0.000935%	58,318	94,350
50316	CITY OF REASNOR	1,125	0.000177%	11,050	17,877
50317	CITY OF LAMBS GROVE	599	0.000094%	5,880	9,514
50318	CITY OF VALERIA	34	0.000005%	333	539
50556	BAXTER COMMUNITY SCHOOL DISTRICT	260,093	0.040957%	2,554,183	4,132,323
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,799,653	0.283393%	17,673,070	28,592,637

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
434,843	8,031	13,864	241,920	263,815	10,845	112,454	123,299	107,780	
87,145	1,610	2,779	48,482	52,871	2,173	22,536	24,709	21,600	
126,895	2,344	4,046	70,597	76,987	3,165	32,816	35,981	31,452	
369,311	6,821	11,775	205,462	224,058	9,211	95,507	104,718	91,537	
5,966	110	190	3,319	3,619	149	1,543	1,692	1,479	
37,414	691	1,193	20,815	22,699	933	9,676	10,609	9,274	
7,573	140	241	4,213	4,594	189	1,958	2,147	1,877	
17,538	324	559	9,757	10,640	437	4,536	4,973	4,347	
6,068	112	193	3,376	3,681	151	1,569	1,720	1,504	
5,078	94	162	2,825	3,081	127	1,313	1,440	1,259	
4,021	74	128	2,237	2,439	100	1,040	1,140	997	
520,600	9,615	16,599	289,630	315,844	12,984	134,631	147,615	129,036	
1,684,115	31,105	53,696	936,939	1,021,740	42,003	435,526	477,529	417,425	
3,808,484	70,342	121,429	2,118,807	2,310,578	94,987	984,904	1,079,891	943,972	
72,433	1,338	2,309	40,298	43,945	1,807	18,732	20,539	17,953	
370,920	6,851	11,826	206,357	225,034	9,251	95,923	105,174	91,936	
654,984	12,097	20,883	364,393	397,373	16,336	169,384	185,720	162,345	
3,071,181	56,724	97,921	1,708,617	1,863,262	76,598	794,232	870,830	761,224	
94,958	1,754	3,028	52,829	57,611	2,368	24,557	26,925	23,536	
20,397	377	650	11,348	12,375	509	5,275	5,784	5,056	
159,512	2,946	5,086	88,743	96,775	3,978	41,251	45,229	39,537	
22,223	410	709	12,363	13,482	554	5,747	6,301	5,508	
2,008,325	37,093	64,033	1,117,309	1,218,435	50,090	519,369	569,459	497,784	
29,894	552	953	16,631	18,136	746	7,731	8,477	7,410	
167,582	3,095	5,343	93,232	101,670	4,180	43,338	47,518	41,537	
123,197	2,275	3,928	68,539	74,742	3,073	31,860	34,933	30,536	
132,328	2,444	4,219	73,619	80,282	3,300	34,221	37,521	32,799	
55,860	1,032	1,781	31,077	33,890	1,393	14,446	15,839	13,845	
74,431	1,375	2,373	41,409	45,157	1,856	19,248	21,104	18,449	
27,906	515	890	15,525	16,930	696	7,217	7,913	6,917	
5,287	98	169	2,942	3,209	132	1,367	1,499	1,311	
2,814	52	90	1,565	1,707	70	728	798	697	
159	3	5	89	97	4	41	45	40	
1,222,213	22,574	38,969	679,964	741,507	30,483	316,074	346,557	302,938	
8,456,814	156,195	269,636	4,704,854	5,130,685	210,921	2,187,000	2,397,921	2,096,109	

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	277,001	0.043620%	2,720,227	4,400,959
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	382,657	0.060257%	3,757,792	6,079,600
50566	PCM COMMUNITY SCHOOL DISTRICT	589,617	0.092847%	5,790,193	9,367,749
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	507,397	0.079900%	4,982,772	8,061,450
51201	JEFFERSON COUNTY	263,992	0.041571%	2,592,469	4,194,263
51202	JEFFERSON COUNTY HEALTH CENTER	1,182,199	0.186162%	11,609,505	18,782,607
51204	JEFFERSON COUNTY AGRI	4,970	0.000783%	48,804	78,958
51301	CITY OF FAIRFIELD	207,531	0.032680%	2,038,008	3,297,221
51302	CITY OF LOCKRIDGE	1,435	0.000226%	14,094	22,802
51305	CITY OF LIBERTYVILLE	4,718	0.000743%	46,331	74,958
51306	CITY OF BATAVIA	4,360	0.000687%	42,819	69,275
51307	CITY OF PACKWOOD	963	0.000152%	9,458	15,301
51308	CITY OF PLEASANT PLAIN	375	0.000059%	3,684	5,960
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	1,038,189	0.163484%	10,195,289	16,494,597
51601	SOUTH IOWA AREA CRIME COMMISSION	25,075	0.003949%	246,245	398,391
52003	UNIVERSITY OF IOWA	8,183,803	1.288709%	80,367,125	130,023,133
52201	JOHNSON COUNTY	1,755,576	0.276452%	17,240,228	27,892,355
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	53,785	0.008470%	528,179	854,523
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	5,484	0.000864%	53,857	87,134
52302	CITY OF IOWA CITY	2,539,493	0.399896%	24,938,496	40,347,112
52303	CITY OF CORALVILLE	710,771	0.111926%	6,979,956	11,292,625
52304	CITY OF LONE TREE	14,965	0.002357%	146,962	237,765
52305	CITY OF SOLON	44,500	0.007007%	437,003	707,011
52308	CITY OF OXFORD	10,132	0.001596%	99,500	160,977
52310	CITY OF HILLS	9,128	0.001437%	89,639	145,024
52311	CITY OF UNIVERSITY HEIGHTS	1,434	0.000226%	14,085	22,787
52312	CITY OF TIFFIN	34,237	0.005391%	336,217	543,954
52314	LONE TREE HOUSING COMMISSION	2,498	0.000393%	24,532	39,689
52315	CITY OF NORTH LIBERTY	354,058	0.055754%	3,476,947	5,625,229
52316	CITY OF SWISHER	8,258	0.001300%	81,097	131,204
52317	CITY OF SHUEYVILLE	1,311	0.000206%	12,876	20,832
52564	SOLON COMMUNITY SCHOOL DISTRICT	808,708	0.127348%	7,941,727	12,848,640
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	8,529,512	1.343148%	83,762,076	135,515,704
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	266,946	0.042036%	2,621,478	4,241,197
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	1,343,870	0.211620%	13,197,156	21,351,212

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,301,667	24,041	41,502	724,168	789,711	32,465	336,622	369,087	322,632
1,798,157	33,211	57,332	1,000,384	1,090,927	44,848	465,018	509,866	445,692
2,770,689	51,174	88,340	1,541,442	1,680,956	69,104	716,522	785,626	686,744
2,384,327	44,038	76,022	1,326,493	1,446,553	59,467	616,606	676,073	590,980
1,240,533	22,912	39,553	690,157	752,622	30,940	320,812	351,752	307,479
5,555,312	102,605	177,125	3,090,636	3,370,366	138,555	1,436,648	1,575,203	1,376,942
23,353	431	745	12,992	14,168	582	6,039	6,621	5,788
975,216	18,012	31,094	542,550	591,656	24,323	252,199	276,522	241,717
6,744	125	215	3,752	4,092	168	1,744	1,912	1,672
22,170	409	707	12,334	13,450	553	5,733	6,286	5,495
20,489	378	653	11,399	12,430	511	5,299	5,810	5,079
4,526	84	144	2,518	2,746	113	1,170	1,283	1,122
1,763	33	56	981	1,070	44	456	500	437
4,878,590	90,106	155,548	2,714,149	2,959,803	121,677	1,261,642	1,383,319	1,209,209
117,832	2,176	3,757	65,554	71,487	2,939	30,472	33,411	29,206
38,456,805	710,287	1,226,152	21,395,013	23,331,452	959,149	9,945,237	10,904,386	9,531,918
8,249,693	152,370	263,032	4,589,624	5,005,026	205,755	2,133,436	2,339,191	2,044,772
252,741	4,668	8,058	140,610	153,336	6,304	65,361	71,665	62,645
25,771	476	822	14,338	15,636	643	6,665	7,308	6,388
11,933,423	220,407	380,484	6,639,026	7,239,917	297,631	3,086,079	3,383,710	2,957,823
3,340,008	61,689	106,492	1,858,176	2,026,357	83,303	863,753	947,056	827,856
70,323	1,299	2,242	39,124	42,665	1,754	18,186	19,940	17,430
209,112	3,862	6,667	116,337	126,866	5,215	54,078	59,293	51,831
47,612	879	1,518	26,488	28,885	1,187	12,313	13,500	11,801
42,894	792	1,368	23,863	26,023	1,070	11,093	12,163	10,632
6,740	126	215	3,750	4,091	168	1,744	1,912	1,669
160,885	2,971	5,130	89,506	97,607	4,013	41,606	45,619	39,877
11,739	217	374	6,531	7,122	293	3,036	3,329	2,910
1,663,768	30,729	53,047	925,619	1,009,395	41,496	430,264	471,760	412,382
38,806	717	1,237	21,589	23,543	968	10,036	11,004	9,618
6,162	114	196	3,428	3,738	154	1,593	1,747	1,527
3,800,229	70,189	121,166	2,114,215	2,305,570	94,781	982,770	1,077,551	941,926
40,081,337	740,291	1,277,949	22,298,803	24,317,043	999,667	10,365,354	11,365,021	9,934,575
1,254,414	23,169	39,996	697,879	761,044	31,286	324,402	355,688	310,920
6,315,026	116,637	201,348	3,513,294	3,831,279	157,503	1,633,116	1,790,619	1,565,245

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	68,910	0.010851%	676,712	1,094,829
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	119,881	0.018878%	1,177,266	1,904,657
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	753,303	0.118623%	7,397,640	11,968,380
53201	JONES COUNTY	363,076	0.057174%	3,565,504	5,768,503
53203	JONES COUNTY AGRI	11,549	0.001819%	113,418	183,495
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	1,563	0.000246%	15,351	24,835
53301	CITY OF OXFORD JUNCTION	7,971	0.001255%	78,277	126,642
53302	CITY OF WYOMING	21,355	0.003363%	209,707	339,278
53303	CITY OF ONSLOW	2,824	0.000445%	27,732	44,866
53304	CITY OF ANAMOSA	85,812	0.013513%	842,698	1,363,372
53305	CITY OF MONTICELLO	64,395	0.010140%	632,378	1,023,102
53307	CITY OF OLIN	7,363	0.001159%	72,306	116,982
53308	CITY OF MARTELLE	2,132	0.000336%	20,939	33,876
53314	CITY OF MORLEY	683	0.000108%	6,709	10,855
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	95,994	0.015116%	942,688	1,525,142
53546	MONTICELLO COMM SCH DIST	639,901	0.100766%	6,283,999	10,166,660
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	286,560	0.045125%	2,814,096	4,552,827
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	755,284	0.118935%	7,417,085	11,999,840
53601	JONES CO SOLID WASTE MANGT COMM	9,375	0.001476%	92,065	148,948
53602	ADVANCEMENT SERVICES	76,192	0.011998%	748,230	1,210,534
54201	KEOKUK COUNTY	212,792	0.033509%	2,089,679	3,380,818
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	9,135	0.001438%	89,703	145,128
54205	KEOKUK COUNTY HEALTH CENTER	373,557	0.058824%	3,668,428	5,935,020
54301	CITY OF SIGOURNEY	34,859	0.005489%	342,321	553,830
54302	CITY OF WHAT CHEER	8,735	0.001375%	85,777	138,775
54304	CITY OF KEOTA	14,364	0.002262%	141,054	228,206
54305	CITY OF SOUTH ENGLISH	1,940	0.000305%	19,049	30,818
54306	CITY OF THORNBURG	107	0.000017%	1,052	1,703
54307	CITY OF RICHLAND	4,970	0.000783%	48,810	78,968
54308	CITY OF HEDRICK	7,640	0.001203%	75,027	121,384
54309	CITY OF DELTA	4,762	0.000750%	46,769	75,666
54312	CITY OF OLLIE	782	0.000123%	7,682	12,429
54313	CITY OF MARTINSBURG	402	0.000063%	3,947	6,385
54314	CITY OF KESWICK	921	0.000145%	9,040	14,626
54318	CITY OF HARPER	295	0.000046%	2,894	4,682

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
323,816	5,981	10,325	180,152	196,458	8,076	83,741	91,817	80,261
563,338	10,405	17,961	313,407	341,773	14,050	145,684	159,734	139,629
3,539,875	65,381	112,865	1,969,370	2,147,616	88,288	915,440	1,003,728	877,395
1,706,144	31,512	54,399	949,194	1,035,105	42,553	441,223	483,776	422,885
54,272	1,002	1,730	30,194	32,926	1,354	14,035	15,389	13,452
7,345	136	234	4,087	4,457	183	1,900	2,083	1,821
37,457	694	1,194	20,839	22,727	934	9,689	10,623	9,282
100,348	1,853	3,199	55,827	60,879	2,503	25,951	28,454	24,872
13,270	245	423	7,383	8,051	331	3,432	3,763	3,289
403,243	7,448	12,857	224,340	244,645	10,057	104,282	114,339	99,948
302,602	5,589	9,648	168,349	183,586	7,547	78,255	85,802	75,003
34,600	639	1,103	19,249	20,991	863	8,948	9,811	8,576
10,020	185	319	5,574	6,078	250	2,591	2,841	2,483
3,211	59	102	1,786	1,947	80	830	910	796
451,090	8,332	14,382	250,959	273,673	11,251	116,655	127,906	111,807
3,006,982	55,538	95,874	1,672,901	1,824,313	74,997	777,630	852,627	745,312
1,346,585	24,871	42,934	749,157	816,962	33,585	348,238	381,823	333,765
3,549,180	65,552	113,162	1,974,547	2,153,261	88,520	917,846	1,006,366	879,701
44,054	814	1,405	24,509	26,728	1,099	11,393	12,492	10,919
358,038	6,613	11,416	199,191	217,220	8,930	92,592	101,522	88,744
999,941	18,469	31,882	556,306	606,657	24,939	258,593	283,532	247,846
42,924	793	1,369	23,880	26,042	1,071	11,101	12,172	10,639
1,755,394	32,422	55,969	976,594	1,064,985	43,781	453,959	497,740	435,093
163,806	3,025	5,223	91,131	99,379	4,085	42,361	46,446	40,601
41,045	758	1,309	22,835	24,902	1,024	10,615	11,639	10,174
67,496	1,247	2,152	37,551	40,950	1,683	17,455	19,138	16,730
9,115	168	291	5,071	5,530	227	2,357	2,584	2,259
504	9	16	280	305	13	130	143	125
23,356	431	745	12,994	14,170	583	6,040	6,623	5,789
35,902	663	1,145	19,973	21,781	895	9,284	10,179	8,899
22,380	413	714	12,451	13,578	558	5,788	6,346	5,547
3,676	68	117	2,045	2,230	92	951	1,043	911
1,888	35	60	1,051	1,146	47	488	535	468
4,326	80	138	2,407	2,625	108	1,119	1,227	1,072
1,385	26	44	770	840	35	358	393	343

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
54319	CITY OF WEBSTER	603	0.000095%	5,924	9,584
54320	CITY OF HAYESVILLE	39	0.000006%	382	619
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	318,934	0.050223%	3,132,013	5,067,173
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	164,906	0.025968%	1,619,421	2,620,005
54583	KEOTA COMMUNITY SCHOOL DISTRICT	169,140	0.026635%	1,660,997	2,687,269
54585	PEKIN COMMUNITY SCHOOL DISTRICT	398,449	0.062744%	3,912,876	6,330,504
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	364	0.000057%	3,573	5,781
55201	KOSSUTH COUNTY	400,627	0.063087%	3,934,266	6,365,110
55203	KOSSUTH COUNTY AGRI	5,045	0.000794%	49,541	80,151
55205	KOSSUTH REGIONAL HEALTH CENTER	995,655	0.156787%	9,777,600	15,818,834
55301	CITY OF ALGONA	115,452	0.018180%	1,133,774	1,834,292
55302	CITY OF LAKOTA	5,755	0.000906%	56,512	91,429
55303	CITY OF WESLEY	14,058	0.002214%	138,054	223,352
55304	CITY OF FENTON	8,092	0.001274%	79,466	128,566
55305	CITY OF SWEA CITY	11,320	0.001782%	111,161	179,843
55306	CITY OF BANCROFT	26,725	0.004208%	262,450	424,609
55307	CITY OF WHITEMORE	17,506	0.002757%	171,910	278,127
55309	CITY OF BURT	16,088	0.002533%	157,990	255,606
55313	CITY OF LEDYARD	1,938	0.000305%	19,032	30,791
55314	CITY OF TITONKA	11,983	0.001887%	117,678	190,386
55315	CITY OF LONE ROCK	3,102	0.000488%	30,462	49,283
55320	LAKOTA PUBLIC LIBRARY	1,384	0.000218%	13,591	21,988
55321	CITY OF LU VERNE	5,226	0.000823%	51,317	83,024
55548	ALGONA COMMUNITY SCHOOL DISTRICT	837,339	0.131856%	8,222,894	13,303,530
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	68,496	0.010786%	672,653	1,088,262
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	188,812	0.029732%	1,854,187	2,999,823
55701	ALGONA MUNICIPAL UTILITIES	197,564	0.031111%	1,940,131	3,138,869
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	188,642	0.029706%	1,852,513	2,997,116
56201	LEE COUNTY	586,724	0.092392%	5,761,789	9,321,796
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	10,637	0.001675%	104,458	168,999
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	52,521	0.008270%	515,768	834,443
56301	CITY OF KEOKUK	250,318	0.039418%	2,458,194	3,977,025
56302	CITY OF DONNELLSON	9,475	0.001492%	93,047	150,537
56303	CITY OF FORT MADISON	243,368	0.038323%	2,389,937	3,866,594
56304	CITY OF WEST POINT	26,946	0.004243%	264,618	428,116

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
2,835	52	90	1,577	1,719	71	733	804	703	
183	3	6	102	111	5	47	52	45	
1,498,712	27,681	47,785	833,792	909,258	37,379	387,579	424,958	371,471	
774,916	14,312	24,707	431,116	470,135	19,327	200,399	219,726	192,071	
794,811	14,680	25,342	442,184	482,206	19,823	205,544	225,367	197,002	
1,872,366	34,582	59,698	1,041,670	1,135,950	46,699	484,209	530,908	464,085	
1,710	32	55	951	1,038	43	442	485	424	
1,882,602	34,771	60,025	1,047,365	1,142,161	46,954	486,856	533,810	466,622	
23,706	438	756	13,189	14,383	591	6,131	6,722	5,876	
4,678,720	86,415	149,176	2,602,953	2,838,544	116,692	1,209,954	1,326,646	1,159,669	
542,527	10,020	17,298	301,829	329,147	13,531	140,302	153,833	134,471	
27,042	499	862	15,044	16,405	674	6,993	7,667	6,703	
66,061	1,220	2,106	36,752	40,078	1,648	17,084	18,732	16,374	
38,026	702	1,212	21,155	23,069	948	9,834	10,782	9,425	
53,192	982	1,696	29,593	32,271	1,327	13,756	15,083	13,184	
125,586	2,320	4,004	69,868	76,192	3,132	32,478	35,610	31,128	
82,261	1,519	2,623	45,765	49,907	2,052	21,273	23,325	20,389	
75,600	1,396	2,410	42,059	45,865	1,886	19,551	21,437	18,738	
9,107	168	290	5,067	5,525	227	2,355	2,582	2,257	
56,310	1,040	1,795	31,328	34,163	1,404	14,562	15,966	13,957	
14,576	269	465	8,109	8,843	364	3,770	4,134	3,613	
6,503	120	207	3,618	3,945	162	1,682	1,844	1,612	
24,556	454	783	13,661	14,898	612	6,350	6,962	6,086	
3,934,771	72,674	125,456	2,189,066	2,387,196	98,137	1,017,563	1,115,700	975,274	
321,874	5,945	10,263	179,071	195,279	8,028	83,239	91,267	79,780	
887,255	16,387	28,289	493,614	538,290	22,129	229,451	251,580	219,915	
928,380	17,147	29,600	516,494	563,241	23,155	240,087	263,242	230,109	
886,454	16,373	28,264	493,169	537,806	22,109	229,244	251,353	219,717	
2,757,098	50,923	87,907	1,533,880	1,672,710	68,765	713,008	781,773	683,375	
49,985	923	1,594	27,808	30,325	1,247	12,926	14,173	12,389	
246,802	4,558	7,869	137,306	149,733	6,155	63,825	69,980	61,173	
1,176,281	21,726	37,504	654,411	713,641	29,338	304,196	333,534	291,553	
44,524	822	1,420	24,771	27,013	1,110	11,514	12,624	11,036	
1,143,619	21,122	36,463	636,239	693,824	28,523	295,749	324,272	283,458	
126,623	2,339	4,037	70,445	76,821	3,158	32,746	35,904	31,385	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
56310	CITY OF MONTROSE	10,972	0.001728%	107,749	174,324
56312	CITY OF FRANKLIN	96	0.000015%	938	1,518
56313	CITY OF ST PAUL	193	0.000030%	1,894	3,064
56314	KEOKUK HOUSING AUTHORITY	30,012	0.004726%	294,726	476,826
56315	FT MADISON HOUSING AUTHORITY	23,683	0.003729%	232,577	376,277
56316	DONNELSON PUBLIC LIBRARY	3,771	0.000594%	37,035	59,917
56317	CITY OF HOUGHTON	295	0.000046%	2,894	4,682
56324	DONNELSON MUNICIPAL WATER WORKS	3,486	0.000549%	34,237	55,390
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,151,521	0.181331%	11,308,242	18,295,206
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	587,181	0.092464%	5,766,270	9,329,044
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,294,147	0.203790%	12,708,865	20,561,224
56601	SOUTHEAST IOWA PLANNING COMMISSION	100,190	0.015777%	983,897	1,591,812
56702	KEOKUK MUNICIPAL WATER WORKS	114,968	0.018104%	1,129,019	1,826,600
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	929,229	0.146326%	9,125,279	14,763,467
57202	LINN COUNTY	3,010,577	0.474078%	29,564,668	47,831,632
57204	LINN COUNTY ASSESSOR	58,300	0.009181%	572,522	926,264
57205	LINN COUNTY AGRI	24,727	0.003894%	242,828	392,863
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	90,929	0.014319%	892,950	1,444,672
57301	CITY OF CEDAR RAPIDS	5,013,972	0.789554%	49,238,539	79,661,293
57302	CITY OF CENTRAL CITY	29,944	0.004715%	294,057	475,745
57303	CITY OF COGGON	11,250	0.001771%	110,475	178,733
57304	CITY OF LISBON	30,060	0.004734%	295,197	477,589
57305	CITY OF MOUNT VERNON	71,335	0.011233%	700,533	1,133,367
57307	CITY OF SPRINGVILLE	17,352	0.002732%	170,405	275,693
57308	CITY OF MARION	642,633	0.101196%	6,310,828	10,210,065
57309	CITY OF CENTER POINT	41,108	0.006473%	403,694	653,122
57310	CITY OF WALKER	9,165	0.001443%	90,004	145,614
57311	CITY OF PRAIRIEBURG	2,067	0.000326%	20,299	32,842
57313	MARION MUNICIPAL WATER DEPARTMENT	77,035	0.012131%	756,502	1,223,918
57314	CITY OF ALBURNETT	7,731	0.001217%	75,924	122,834
57315	CITY OF PALO	15,679	0.002469%	153,970	249,103
57316	CITY OF BERTRAM	764	0.000120%	7,501	12,135
57317	CITY OF ROBINS	22,410	0.003529%	220,070	356,044
57318	CITY OF ELY	30,642	0.004825%	300,910	486,832
57319	CITY OF HIAWATHA	168,850	0.026589%	1,658,151	2,682,663

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
51,560	952	1,644	28,685	31,281	1,286	13,334	14,620	12,780	
449	8	14	250	272	11	116	127	111	
906	17	29	504	550	23	234	257	225	
141,030	2,605	4,497	78,461	85,563	3,517	36,472	39,989	34,956	
111,291	2,056	3,548	61,916	67,520	2,776	28,781	31,557	27,585	
17,722	327	565	9,859	10,751	442	4,583	5,025	4,392	
1,385	26	44	770	840	35	358	393	343	
16,383	303	522	9,114	9,939	409	4,237	4,646	4,061	
5,411,154	99,943	172,529	3,010,435	3,282,907	134,959	1,399,368	1,534,327	1,341,211	
2,759,242	50,962	87,975	1,535,073	1,674,010	68,818	713,562	782,380	683,907	
6,081,372	112,321	193,898	3,383,303	3,689,522	151,675	1,572,691	1,724,366	1,507,331	
470,809	8,696	15,011	261,929	285,636	11,742	121,755	133,497	116,695	
540,251	9,978	17,225	300,563	327,766	13,474	139,713	153,187	133,907	
4,366,575	80,649	139,223	2,429,295	2,649,167	108,907	1,129,231	1,238,138	1,082,301	
14,147,111	261,293	451,065	7,870,587	8,582,945	352,842	3,658,556	4,011,398	3,506,508	
273,960	5,060	8,735	152,415	166,210	6,833	70,848	77,681	67,904	
116,197	2,146	3,705	64,645	70,496	2,898	30,049	32,947	28,801	
427,289	7,892	13,624	237,717	259,233	10,657	110,500	121,157	105,908	
23,561,337	435,171	751,227	13,108,086	14,294,484	587,642	6,093,150	6,680,792	5,839,921	
140,710	2,599	4,486	78,283	85,368	3,509	36,389	39,898	34,877	
52,864	976	1,685	29,410	32,071	1,318	13,671	14,989	13,103	
141,256	2,609	4,504	78,586	85,699	3,523	36,530	40,053	35,012	
335,215	6,191	10,688	186,493	203,372	8,361	86,689	95,050	83,086	
81,541	1,506	2,600	45,365	49,471	2,034	21,087	23,121	20,211	
3,019,820	55,775	96,284	1,680,043	1,832,102	75,317	780,950	856,267	748,494	
193,173	3,568	6,159	107,470	117,197	4,818	49,956	54,774	47,880	
43,068	795	1,373	23,960	26,128	1,074	11,138	12,212	10,675	
9,714	179	310	5,404	5,893	242	2,512	2,754	2,408	
361,997	6,686	11,542	201,393	219,621	9,029	93,615	102,644	89,725	
36,330	671	1,158	20,212	22,041	906	9,395	10,301	9,005	
73,677	1,361	2,349	40,989	44,699	1,838	19,053	20,891	18,262	
3,589	66	114	1,997	2,177	90	928	1,018	890	
105,307	1,945	3,358	58,586	63,889	2,626	27,233	29,859	26,101	
143,990	2,659	4,591	80,107	87,357	3,591	37,237	40,828	35,689	
793,448	14,655	25,298	441,426	481,379	19,789	205,192	224,981	196,664	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
57323	CITY OF FAIRFAX	39,969	0.006294%	392,502	635,014
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	11,885,747	1.871657%	116,721,198	188,839,104
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,380,475	0.217384%	13,556,635	21,932,802
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	313,337	0.049341%	3,077,050	4,978,251
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	858,662	0.135214%	8,432,293	13,642,309
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	3,599,614	0.566834%	35,349,163	57,190,163
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	276,727	0.043576%	2,717,532	4,396,599
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	4,671,170	0.735572%	45,872,128	74,214,896
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	834,577	0.131421%	8,195,771	13,259,649
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	184,273	0.029018%	1,809,614	2,927,710
57582	LISBON COMMUNITY SCHOOL DISTRICT	372,611	0.058675%	3,659,143	5,919,999
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	358,442	0.056444%	3,519,993	5,694,873
57584	KIRKWOOD COMMUNITY COLLEGE	1,566,594	0.246693%	15,384,374	24,889,835
57603	AEA 10 - GRANT WOOD	2,706,185	0.426145%	26,575,452	42,995,486
57702	COGGON MUNICIPAL LIGHT PLANT	8,111	0.001277%	79,654	128,869
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	162,405	0.025574%	1,594,856	2,580,260
58201	LOUISA COUNTY	248,201	0.039084%	2,437,397	3,943,378
58203	LOUISA COUNTY AGRI EXT DISTRICT	11,418	0.001798%	112,126	181,405
58205	LOUISA COUNTY ASSESSOR	16,123	0.002539%	158,333	256,162
58301	CITY OF WAPELLO	23,155	0.003646%	227,392	367,889
58302	CITY OF MORNING SUN	14,941	0.002353%	146,723	237,378
58303	CITY OF COLUMBUS JUNCTION	26,480	0.004170%	260,042	420,713
58305	CITY OF GRANDVIEW	6,086	0.000958%	59,761	96,686
58306	CITY OF COLUMBUS CITY	1,882	0.000296%	18,478	29,896
58307	CITY OF COTTER	89	0.000014%	877	1,419
58308	CITY OF FREDONIA	540	0.000085%	5,305	8,584
58311	CITY OF OAKVILLE	3,630	0.000572%	35,647	57,672
58314	CITY OF LETTS	3,043	0.000479%	29,886	48,352
58320	LOUISA REGIONAL SOLID WASTE	461	0.000073%	4,523	7,317
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	424,559	0.066856%	4,169,284	6,745,338
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	441,605	0.069540%	4,336,681	7,016,163
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	100,004	0.015748%	982,065	1,588,849
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	475,031	0.074803%	4,664,932	7,547,229
59201	LUCAS COUNTY	189,407	0.029826%	1,860,025	3,009,268
59203	LUCAS COUNTY AGRI	3,421	0.000539%	33,600	54,360

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
187,818	3,469	5,988	104,490	113,947	4,684	48,571	53,255	46,553
55,852,743	1,031,585	1,780,803	31,073,048	33,885,436	1,393,020	14,443,966	15,836,986	13,843,681
6,487,042	119,814	206,832	3,608,993	3,935,639	161,793	1,677,601	1,839,394	1,607,880
1,472,412	27,195	46,946	819,160	893,301	36,723	380,778	417,501	364,953
4,034,971	74,525	128,651	2,244,811	2,447,987	100,636	1,043,476	1,144,112	1,000,109
16,915,074	312,417	539,318	9,410,512	10,262,247	421,878	4,374,374	4,796,252	4,192,576
1,300,377	24,018	41,461	723,450	788,929	32,433	336,288	368,721	322,312
21,950,462	405,419	699,866	12,211,893	13,317,178	547,465	5,676,565	6,224,030	5,440,649
3,921,792	72,434	125,042	2,181,845	2,379,321	97,813	1,014,207	1,112,020	972,057
865,926	15,993	27,609	481,748	525,350	21,597	223,935	245,532	214,629
1,750,952	32,340	55,827	974,122	1,062,289	43,670	452,810	496,480	433,992
1,684,367	31,110	53,704	937,078	1,021,892	42,010	435,591	477,601	417,488
7,361,640	135,967	234,718	4,095,566	4,466,251	183,606	1,903,779	2,087,385	1,824,659
12,716,729	234,877	405,459	7,074,810	7,715,146	317,167	3,288,650	3,605,817	3,151,971
38,115	704	1,215	21,205	23,124	951	9,857	10,808	9,447
763,161	14,095	24,333	424,576	463,004	19,034	197,360	216,394	189,157
1,166,329	21,542	37,187	648,874	707,603	29,089	301,622	330,711	289,087
53,654	991	1,711	29,850	32,552	1,338	13,875	15,213	13,299
75,765	1,399	2,416	42,151	45,966	1,890	19,593	21,483	18,779
108,810	2,010	3,469	60,535	66,014	2,714	28,139	30,853	26,970
70,209	1,297	2,239	39,060	42,596	1,751	18,157	19,908	17,402
124,434	2,298	3,967	69,227	75,492	3,103	32,180	35,283	30,842
28,597	528	912	15,909	17,349	713	7,395	8,108	7,088
8,842	163	282	4,919	5,364	221	2,287	2,508	2,192
420	8	13	234	255	10	109	119	104
2,539	47	81	1,412	1,540	63	657	720	629
17,058	315	544	9,490	10,349	425	4,411	4,836	4,228
14,301	264	456	7,956	8,676	357	3,698	4,055	3,545
2,164	40	69	1,204	1,313	54	560	614	536
1,995,061	36,848	63,610	1,109,930	1,210,388	49,759	515,939	565,698	494,497
2,075,163	38,328	66,164	1,154,494	1,258,986	51,757	536,654	588,411	514,351
469,932	8,680	14,983	261,441	285,104	11,721	121,528	133,249	116,478
2,232,236	41,229	71,172	1,241,879	1,354,280	55,674	577,274	632,948	553,283
890,048	16,439	28,378	495,168	539,985	22,199	230,174	252,373	220,608
16,078	297	513	8,945	9,755	401	4,158	4,559	3,985

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
59204	LUCAS COUNTY HEALTH CENTER	773,270	0.121767%	7,593,718	12,285,608
59301	CITY OF RUSSELL	3,779	0.000595%	37,114	60,046
59302	CITY OF CHARITON	53,555	0.008433%	525,928	850,881
59304	CITY OF LUCAS	1,512	0.000238%	14,844	24,016
59305	CITY OF DERBY	214	0.000034%	2,105	3,405
59307	CITY OF WILLIAMSON	363	0.000057%	3,560	5,760
59308	HOUSING BOARD	8,718	0.001373%	85,609	138,504
59309	CHARITON MUNICIPAL WATER	31,828	0.005012%	312,556	505,673
59562	CHARITON COMMUNITY SCHOOL DISTRICT	778,995	0.122669%	7,649,934	12,376,558
59603	SOUTH IA AREA DETENTION SERV. AGCY.	47,062	0.007411%	462,160	747,712
60201	LYON COUNTY	276,639	0.043563%	2,716,669	4,395,203
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	11,681	0.001839%	114,709	185,584
60301	CITY OF ALVORD	1,932	0.000304%	18,969	30,689
60302	CITY OF LITTLE ROCK	8,543	0.001345%	83,899	135,738
60303	CITY OF GEORGE	15,130	0.002383%	148,581	240,383
60304	CITY OF LARCHWOOD	15,873	0.002500%	155,876	252,186
60305	CITY OF INWOOD	12,943	0.002038%	127,099	205,629
60306	CITY OF DOON	6,703	0.001055%	65,821	106,490
60307	CITY OF ROCK RAPIDS	42,014	0.006616%	412,592	667,519
60308	CITY OF LESTER	2,721	0.000428%	26,719	43,228
60309	ROCK RAPIDS PUBLIC LIBRARY	8,356	0.001316%	82,060	132,762
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	7,350	0.001157%	72,177	116,772
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	454,026	0.071496%	4,458,654	7,213,498
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	447,495	0.070467%	4,394,516	7,109,732
61201	MADISON COUNTY	276,703	0.043573%	2,717,294	4,396,215
61203	MADISON COUNTY AGRI EXT DISTRICT	13,079	0.002060%	128,442	207,801
61204	MADISON COUNTY MEMORIAL HOSPITAL	681,375	0.107297%	6,691,286	10,825,595
61301	CITY OF WINTERSET	158,274	0.024924%	1,554,292	2,514,634
61303	CITY OF EARLHAM	19,301	0.003039%	189,545	306,658
61304	CITY OF TRURO	8,839	0.001392%	86,800	140,431
61308	CITY OF ST CHARLES	4,830	0.000761%	47,428	76,732
61309	CITY OF EAST PERU	214	0.000034%	2,105	3,405
61311	CITY OF MACKSBURG	357	0.000056%	3,508	5,675
61312	CITY OF BEVINGTON	179	0.000028%	1,754	2,838
61313	NORTH WARD PLAZA	7,070	0.001113%	69,433	112,333

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,633,701	67,113	115,857	2,021,569	2,204,539	90,628	939,704	1,030,332	900,651
17,760	328	566	9,880	10,774	443	4,593	5,036	4,402
251,664	4,648	8,024	140,011	152,683	6,277	65,082	71,359	62,378
7,103	131	226	3,952	4,309	177	1,837	2,014	1,761
1,007	19	32	560	611	25	260	285	250
1,704	31	54	948	1,033	42	441	483	422
40,965	757	1,306	22,791	24,854	1,022	10,594	11,616	10,154
149,562	2,762	4,769	83,207	90,738	3,730	38,678	42,408	37,071
3,660,602	67,610	116,714	2,036,535	2,220,859	91,299	946,661	1,037,960	907,318
221,150	4,085	7,051	123,034	134,170	5,516	57,191	62,707	54,814
1,299,965	24,010	41,448	723,221	788,679	32,422	336,181	368,603	322,210
54,890	1,014	1,750	30,537	33,301	1,369	14,195	15,564	13,605
9,077	168	289	5,050	5,507	226	2,347	2,573	2,250
40,147	742	1,280	22,335	24,357	1,001	10,382	11,383	9,951
71,098	1,313	2,267	39,555	43,135	1,773	18,386	20,159	17,622
74,589	1,378	2,378	41,497	45,253	1,860	19,289	21,149	18,488
60,819	1,123	1,939	33,836	36,898	1,517	15,728	17,245	15,075
31,496	582	1,004	17,523	19,109	786	8,145	8,931	7,807
197,431	3,647	6,295	109,839	119,781	4,924	51,057	55,981	48,935
12,786	236	408	7,113	7,757	319	3,306	3,625	3,169
39,267	725	1,252	21,846	23,823	979	10,155	11,134	9,733
34,538	638	1,101	19,215	20,954	861	8,932	9,793	8,560
2,133,529	39,406	68,025	1,186,965	1,294,396	53,212	551,748	604,960	528,817
2,102,838	38,839	67,047	1,169,890	1,275,776	52,447	543,811	596,258	521,210
1,300,264	24,016	41,457	723,387	788,860	32,430	336,259	368,689	322,284
61,461	1,135	1,960	34,193	37,288	1,533	15,894	17,427	15,234
3,201,875	59,138	102,088	1,781,327	1,942,553	79,858	828,030	907,888	793,618
743,751	13,737	23,714	413,777	451,228	18,550	192,340	210,890	184,346
90,700	1,675	2,892	50,460	55,027	2,262	23,456	25,718	22,481
41,535	767	1,324	23,108	25,199	1,036	10,741	11,777	10,295
22,695	419	724	12,626	13,769	566	5,869	6,435	5,625
1,007	19	32	560	611	25	260	285	250
1,679	31	54	934	1,019	42	434	476	416
839	16	27	467	510	21	217	238	208
33,225	614	1,059	18,484	20,157	829	8,592	9,421	8,235

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

**Regular Membership Group**

As of and for the year ended June 30, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
61315	CITY OF PATTERSON	514	0.000081%	5,051	8,171
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	340,459	0.053612%	3,343,395	5,409,161
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	1,023,890	0.161233%	10,054,875	16,267,427
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	462,857	0.072886%	4,545,380	7,353,810
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	15,972	0.002515%	156,852	253,765
62201	MAHASKA COUNTY	333,773	0.052559%	3,277,735	5,302,931
62203	MAHASKA COUNTY AGRI	11,580	0.001823%	113,717	183,978
62204	MAHASKA HEALTH PARTNERSHIP	2,394,391	0.377046%	23,513,555	38,041,750
62208	MAHASKA CO SOIL & WATER CONS DIST	3,681	0.000580%	36,150	58,485
62209	S C IA SOLID WASTE AGENCY	64,576	0.010169%	634,153	1,025,974
62301	CITY OF NEW SHARON	13,497	0.002125%	132,542	214,435
62302	CITY OF OSKALOOSA	122,717	0.019324%	1,205,112	1,949,708
62304	CITY OF FREMONT	6,829	0.001075%	67,059	108,493
62305	CITY OF UNIVERSITY PARK	656	0.000103%	6,446	10,429
62306	CITY OF LEIGHTON	161	0.000025%	1,579	2,554
62307	CITY OF BEACON	678	0.000107%	6,657	10,770
62308	CITY OF ROSE HILL	589	0.000093%	5,788	9,365
62309	CITY OF BARNES CITY	783	0.000123%	7,687	12,436
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	743	0.000117%	7,300	11,811
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	271,297	0.042721%	2,664,204	4,310,321
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,321,646	0.208120%	12,978,913	20,998,125
62601	MAHASKA CO SOLID WASTE MGMT COMM	21,611	0.003403%	212,226	343,353
62701	OSKALOOSA WATER DEPT	56,584	0.008910%	555,669	898,997
63201	MARION COUNTY	560,674	0.088290%	5,505,967	8,907,910
63204	MARION COUNTY AGRI	12,331	0.001942%	121,089	195,905
63209	MARION COUNTY RURAL WATER DIST	20,693	0.003259%	203,215	328,774
63301	CITY OF KNOXVILLE	118,134	0.018603%	1,160,111	1,876,903
63302	CITY OF PELLA	392,144	0.061751%	3,850,956	6,230,326
63306	CITY OF PLEASANTVILLE	20,285	0.003194%	199,205	322,286
63307	CITY OF BUSSEY	3,297	0.000519%	32,377	52,382
63312	CITY OF MARYSVILLE	27	0.000004%	263	426
63315	CITY OF HAMILTON	140	0.000022%	1,378	2,230
63316	CITY OF SWAN	171	0.000027%	1,676	2,711
63317	CITY OF HARVEY	2,545	0.000401%	24,993	40,435
63321	CITY OF MELCHER-DALLAS	14,515	0.002286%	142,543	230,615

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
2,417	45	77	1,345	1,467	60	625	685	599
1,599,862	29,549	51,010	890,065	970,624	39,902	413,737	453,639	396,542
4,811,400	88,865	153,406	2,676,768	2,919,039	120,001	1,244,266	1,364,267	1,192,555
2,175,028	40,172	69,348	1,210,053	1,319,573	54,247	562,480	616,727	539,103
75,056	1,386	2,393	41,756	45,535	1,872	19,410	21,282	18,603
1,568,442	28,969	50,008	872,585	951,562	39,118	405,612	444,730	388,755
54,415	1,005	1,735	30,273	33,013	1,357	14,072	15,429	13,487
11,251,568	207,813	358,744	6,259,684	6,826,241	280,625	2,909,746	3,190,371	2,788,818
17,298	319	552	9,624	10,495	431	4,473	4,904	4,288
303,451	5,605	9,675	168,822	184,102	7,568	78,475	86,043	75,214
63,423	1,171	2,022	35,285	38,478	1,582	16,402	17,984	15,720
576,663	10,651	18,386	320,820	349,857	14,383	149,130	163,513	142,932
32,089	593	1,023	17,852	19,468	800	8,298	9,098	7,954
3,085	57	98	1,716	1,871	77	798	875	765
755	14	24	420	458	19	195	214	187
3,185	59	102	1,772	1,933	79	824	903	790
2,770	51	88	1,541	1,680	69	716	785	687
3,678	68	117	2,046	2,231	92	951	1,043	912
3,493	65	111	1,943	2,119	87	903	990	866
1,274,859	23,546	40,647	709,254	773,447	31,796	329,689	361,485	315,987
6,210,593	114,708	198,018	3,455,194	3,767,920	154,898	1,606,109	1,761,007	1,539,360
101,553	1,876	3,238	56,498	61,612	2,533	26,262	28,795	25,171
265,895	4,911	8,478	147,928	161,317	6,632	68,763	75,395	65,905
2,634,683	48,662	84,004	1,465,776	1,598,442	65,711	681,350	747,061	653,033
57,943	1,070	1,847	32,236	35,153	1,445	14,984	16,429	14,362
97,241	1,796	3,100	54,099	58,995	2,425	25,147	27,572	24,102
555,130	10,253	17,700	308,840	336,793	13,845	143,561	157,406	137,595
1,842,737	34,035	58,754	1,025,186	1,117,975	45,960	476,547	522,507	456,741
95,322	1,761	3,039	53,031	57,831	2,377	24,651	27,028	23,627
15,493	286	494	8,619	9,399	386	4,007	4,393	3,840
126	2	4	70	76	3	33	36	31
660	12	21	367	400	16	171	187	163
802	15	26	446	487	20	207	227	199
11,959	221	381	6,653	7,255	298	3,093	3,391	2,964
68,209	1,260	2,175	37,947	41,382	1,701	17,639	19,340	16,906

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
63324	KNOXVILLE LOW RENT HOUSING AGCY	13,802	0.002173%	135,541	219,287
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	422,740	0.066569%	4,151,419	6,716,434
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	219,974	0.034640%	2,160,207	3,494,922
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	942,174	0.148365%	9,252,395	14,969,122
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,363,950	0.214782%	13,394,351	21,670,247
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	195,102	0.030723%	1,915,955	3,099,757
63701	KNOXVILLE WATERWORKS	36,848	0.005802%	361,854	585,431
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	4,092,818	0.644499%	40,192,556	65,026,117
64201	MARSHALL COUNTY	453,965	0.071486%	4,458,059	7,212,536
64203	MARSHALL COUNTY AGRI EXT DISTRICT	13,907	0.002190%	136,566	220,945
64302	CITY OF STATE CENTER	36,717	0.005782%	360,569	583,351
64303	CITY OF MARSHALLTOWN	513,687	0.080891%	5,044,545	8,161,390
64305	GUTEKUNST PUBLIC LIBRARY	4,496	0.000708%	44,147	71,424
64306	CITY OF MELBOURNE	14,106	0.002221%	138,521	224,108
64307	CITY OF RHODES	1,904	0.000300%	18,701	30,255
64308	CITY OF GILMAN	5,621	0.000885%	55,200	89,306
64309	CITY OF ALBION	6,979	0.001099%	68,540	110,889
64310	CITY OF LISCOMB	1,679	0.000264%	16,485	26,671
64312	CITY OF ST ANTHONY	295	0.000046%	2,895	4,683
64313	CITY OF CLEMONS	1,500	0.000236%	14,733	23,836
64316	CITY OF LAUREL	4,512	0.000711%	44,310	71,687
64317	CITY OF LE GRAND	13,688	0.002155%	134,415	217,465
64318	CITY OF FERGUSON	578	0.000091%	5,674	9,180
64319	CITY OF HAVERHILL	884	0.000139%	8,678	14,040
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	3,203,449	0.504449%	31,458,717	50,895,948
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	435,847	0.068633%	4,280,135	6,924,679
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	643,999	0.101411%	6,324,238	10,231,762
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	527,136	0.083008%	5,176,613	8,375,060
64601	REGION SIX PLANNING COMMISSION	48,106	0.007575%	472,418	764,308
64603	SOLID WASTE MANGT COMM MARSHALL CO	28,744	0.004526%	282,273	456,680
64701	MARSHALLTOWN WATER WORKS	47,060	0.007411%	462,143	747,685
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,788,335	0.596552%	37,202,456	60,188,540
65201	MILLS COUNTY	401,161	0.063171%	3,939,504	6,373,584
65203	MILLS COUNTY AGRI	12,880	0.002028%	126,488	204,640
65301	CITY OF GLENWOOD	67,682	0.010658%	664,651	1,075,315

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
64,858	1,198	2,068	36,083	39,349	1,618	16,773	18,391	16,076
1,986,513	36,690	63,338	1,105,174	1,205,202	49,546	513,728	563,274	492,378
1,033,689	19,092	32,958	575,082	627,132	25,781	267,320	293,101	256,211
4,427,402	81,773	141,163	2,463,135	2,686,071	110,424	1,144,961	1,255,385	1,097,377
6,409,386	118,380	204,356	3,565,790	3,888,526	159,856	1,657,519	1,817,375	1,588,633
916,812	16,933	29,232	510,058	556,223	22,866	237,095	259,961	227,241
173,152	3,198	5,521	96,331	105,050	4,319	44,779	49,098	42,918
19,232,706	355,223	613,213	10,699,901	11,668,337	479,682	4,973,732	5,453,414	4,767,026
2,133,244	39,400	68,016	1,186,806	1,294,222	53,205	551,674	604,879	528,747
65,349	1,207	2,084	36,356	39,647	1,630	16,900	18,530	16,197
172,537	3,187	5,501	95,989	104,677	4,303	44,620	48,923	42,765
2,413,886	44,584	76,964	1,342,938	1,464,486	60,205	624,250	684,455	598,307
21,125	390	674	11,753	12,817	527	5,463	5,990	5,236
66,284	1,224	2,113	36,876	40,213	1,653	17,142	18,795	16,429
8,948	165	285	4,978	5,428	223	2,314	2,537	2,218
26,414	488	842	14,695	16,025	659	6,831	7,490	6,547
32,798	606	1,046	18,247	19,899	818	8,482	9,300	8,129
7,888	146	252	4,389	4,787	197	2,040	2,237	1,955
1,385	26	44	771	841	35	358	393	343
7,050	130	225	3,922	4,277	176	1,823	1,999	1,747
21,203	392	676	11,796	12,864	529	5,483	6,012	5,255
64,319	1,188	2,051	35,783	39,022	1,604	16,634	18,238	15,942
2,715	50	87	1,510	1,647	68	702	770	673
4,153	77	132	2,310	2,519	104	1,074	1,178	1,029
15,053,441	278,033	479,962	8,374,813	9,132,808	375,447	3,892,940	4,268,387	3,731,151
2,048,105	37,828	65,302	1,139,440	1,242,570	51,082	529,656	580,738	507,644
3,026,237	55,894	96,488	1,683,613	1,835,995	75,477	782,609	858,086	750,084
2,477,083	45,751	78,979	1,378,097	1,502,827	61,781	640,593	702,374	613,971
226,059	4,175	7,208	125,765	137,148	5,638	58,461	64,099	56,031
135,072	2,495	4,307	75,146	81,948	3,369	34,931	38,300	33,479
221,142	4,084	7,051	123,030	134,165	5,515	57,189	62,704	54,812
17,801,901	328,796	567,594	9,903,888	10,800,278	443,996	4,603,714	5,047,710	4,412,386
1,885,108	34,817	60,105	1,048,759	1,143,681	47,016	487,504	534,520	467,244
60,526	1,118	1,930	33,673	36,721	1,510	15,653	17,163	15,002
318,045	5,874	10,141	176,941	192,956	7,932	82,249	90,181	78,831

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
65302	CITY OF MALVERN	16,190	0.002550%	158,994	257,231
65303	CITY OF SILVER CITY	2,769	0.000436%	27,194	43,997
65306	CITY OF EMERSON	7,842	0.001235%	77,007	124,586
65307	CITY OF HASTINGS	2,021	0.000318%	19,848	32,112
65311	CITY OF PACIFIC JUNCTION	5,591	0.000880%	54,903	88,826
65312	GLENWOOD MUNICIPAL UTILITIES	41,708	0.006568%	409,579	662,644
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,234	0.000194%	12,119	19,607
65315	CITY OF HENDERSON	2,907	0.000458%	28,544	46,181
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,160,679	0.182773%	11,398,174	18,440,703
66201	MITCHELL COUNTY	315,346	0.049658%	3,096,779	5,010,169
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	615,433	0.096913%	6,043,716	9,777,914
66204	MITCHELL COUNTY AGRI EXT	10,263	0.001616%	100,782	163,051
66208	MITCHELL CO SOIL & WATER CONS DIST	3,797	0.000598%	37,287	60,325
66301	CITY OF OSAGE	73,279	0.011539%	719,617	1,164,243
66303	CITY OF RICEVILLE	14,112	0.002222%	138,580	224,203
66306	CITY OF STACYVILLE	4,646	0.000732%	45,628	73,820
66307	CITY OF SAINT ANSGAR	35,175	0.005539%	345,431	558,861
66309	CITY OF MITCHELL	768	0.000121%	7,545	12,208
66312	CITY OF ORCHARD	295	0.000046%	2,894	4,682
66313	CITY OF CARPENTER	314	0.000049%	3,079	4,981
66314	CITY OF MCINTIRE	297	0.000047%	2,921	4,725
66315	STACYVILLE PUBLIC LIBRARY	2,770	0.000436%	27,204	44,012
66553	OSAGE COMMUNITY SCHOOL DISTRICT	524,596	0.082608%	5,151,671	8,334,707
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	383,335	0.060364%	3,764,451	6,090,372
66701	OSAGE MUNICIPAL LIGHT AND POWER	50,004	0.007874%	491,055	794,460
66702	OSAGE MUNICIPAL GASWORKS	26,634	0.004194%	261,553	423,157
67201	MONONA COUNTY	262,929	0.041404%	2,582,031	4,177,377
67203	MONONA COUNTY AGRI EXTENSION DISTRI	8,844	0.001393%	86,852	140,515
67205	MONONA COUNTY ASSESSOR	15,687	0.002470%	154,055	249,240
67207	LITTLE SIOUX DRAINAGE DISTRICT	18,082	0.002847%	177,566	287,277
67301	CITY OF ONAWA	70,401	0.011086%	691,353	1,118,516
67302	CITY OF MAPLETON	39,720	0.006255%	390,062	631,067
67303	CITY OF UTE	5,910	0.000931%	58,036	93,895
67304	CITY OF WHITING	10,088	0.001589%	99,067	160,277
67305	CITY OF MOORHEAD	2,958	0.000466%	29,045	46,991

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
76,081	1,405	2,426	42,327	46,158	1,898	19,675	21,573	18,857	
13,013	240	415	7,240	7,895	325	3,365	3,690	3,225	
36,849	681	1,175	20,500	22,356	919	9,529	10,448	9,133	
9,498	175	303	5,284	5,762	237	2,456	2,693	2,354	
26,272	485	838	14,616	15,939	655	6,794	7,449	6,512	
195,989	3,620	6,249	109,037	118,906	4,888	50,684	55,572	48,578	
5,799	107	185	3,226	3,518	145	1,500	1,645	1,437	
13,659	252	435	7,599	8,286	341	3,532	3,873	3,385	
5,454,187	100,737	173,901	3,034,376	3,309,014	136,033	1,410,496	1,546,529	1,351,877	
1,481,853	27,369	47,247	824,412	899,028	36,959	383,219	420,178	367,293	
2,892,003	53,415	92,208	1,608,934	1,754,557	72,129	747,895	820,024	716,813	
48,225	891	1,538	26,830	29,259	1,203	12,471	13,674	11,953	
17,842	330	569	9,926	10,825	445	4,614	5,059	4,422	
344,347	6,360	10,979	191,574	208,913	8,588	89,051	97,639	85,350	
66,312	1,225	2,114	36,892	40,231	1,654	17,149	18,803	16,436	
21,834	403	696	12,147	13,246	545	5,646	6,191	5,412	
165,294	3,053	5,270	91,959	100,282	4,123	42,746	46,869	40,970	
3,611	67	115	2,009	2,191	90	934	1,024	895	
1,385	26	44	770	840	35	358	393	343	
1,473	27	47	820	894	37	381	418	365	
1,398	26	45	777	848	35	361	396	346	
13,017	240	415	7,242	7,897	325	3,366	3,691	3,226	
2,465,147	45,531	78,598	1,371,457	1,495,586	61,483	637,507	698,990	611,012	
1,801,343	33,270	57,434	1,002,157	1,092,861	44,927	465,842	510,769	446,482	
234,977	4,340	7,492	130,727	142,559	5,861	60,767	66,628	58,241	
125,157	2,312	3,990	69,630	75,932	3,122	32,367	35,489	31,021	
1,235,538	22,820	39,394	687,378	749,592	30,815	319,520	350,335	306,241	
41,560	768	1,325	23,121	25,214	1,037	10,748	11,785	10,301	
73,718	1,362	2,350	41,012	44,724	1,839	19,064	20,903	18,272	
84,968	1,569	2,709	47,271	51,549	2,119	21,973	24,092	21,060	
330,822	6,110	10,548	184,049	200,707	8,251	85,553	93,804	81,998	
186,650	3,447	5,951	103,841	113,239	4,655	48,269	52,924	46,263	
27,771	513	885	15,450	16,848	693	7,182	7,875	6,883	
47,405	876	1,511	26,373	28,760	1,182	12,259	13,441	11,750	
13,898	257	443	7,732	8,432	347	3,594	3,941	3,445	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
67306	CITY OF SOLDIER	3,283	0.000517%	32,240	52,159
67308	CITY OF CASTANA	1,808	0.000285%	17,754	28,724
67311	CITY OF RODNEY	268	0.000042%	2,631	4,257
67312	CITY OF BLENCOE	5,194	0.000818%	51,006	82,521
67313	LOW RENT HOUSING AGENCY OF ONAWA	10,667	0.001680%	104,757	169,482
67545	WHITING COMMUNITY SCHOOL DISTRICT	131,495	0.020707%	1,291,312	2,089,168
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	381,766	0.060117%	3,749,040	6,065,440
68201	MONROE COUNTY	220,413	0.034709%	2,164,511	3,501,886
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	12,180	0.001918%	119,606	193,507
68204	MONROE COUNTY HOSPITAL	656,950	0.103450%	6,451,419	10,437,523
68301	CITY OF ALBIA	42,468	0.006687%	417,042	674,718
68304	CITY OF LOVILIA	5,817	0.000916%	57,125	92,420
68305	CITY OF MELROSE	447	0.000070%	4,385	7,094
68307	ALBIA LOW RENT HOUSING AGENCY	11,459	0.001804%	112,528	182,056
68549	ALBIA COMMUNITY SCHOOL DISTRICT	647,450	0.101954%	6,358,134	10,286,600
68701	ALBIA MUNICIPAL WATERWORKS	17,020	0.002680%	167,144	270,416
69201	MONTGOMERY COUNTY	222,599	0.035053%	2,185,981	3,536,622
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	9,443	0.001487%	92,737	150,036
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,356,644	0.213632%	13,322,604	21,554,170
69301	CITY OF RED OAK	105,458	0.016607%	1,035,628	1,675,505
69303	CITY OF VILLISCA	21,173	0.003334%	207,926	336,395
69304	CITY OF STANTON	13,466	0.002120%	132,237	213,941
69308	CITY OF ELLIOTT	4,731	0.000745%	46,460	75,165
69311	CITY OF COBURG	107	0.000017%	1,052	1,703
69312	STANTON HOUSING COMMISSION	3,311	0.000521%	32,513	52,602
69313	CITY OF GRANT	736	0.000116%	7,227	11,692
69314	LOW RENT HOUSING AGENCY OF RED OAK	13,789	0.002171%	135,415	219,083
69315	VILLISCA LOW RENT HOUSING	5,062	0.000797%	49,706	80,418
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	159,086	0.025051%	1,562,264	2,527,532
69531	RED OAK COMMUNITY SCHOOL DISTRICT	660,798	0.104056%	6,489,209	10,498,662
69532	STANTON COMMUNITY SCHOOL DISTRICT	109,294	0.017211%	1,073,299	1,736,452
69701	VILLISCA MUNICIPAL POWER PLANT	14,565	0.002294%	143,031	231,406
70201	MUSCATINE COUNTY	477,651	0.075216%	4,690,658	7,588,851
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	18,397	0.002897%	180,659	292,282
70205	MUSCATINE LOUISA DRAINAGE DIST 13	6,762	0.001065%	66,402	107,429

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
15,427	285	492	8,583	9,360	385	3,990	4,375	3,824	
8,496	157	271	4,727	5,155	212	2,197	2,409	2,106	
1,259	23	40	701	764	31	326	357	312	
24,407	451	778	13,579	14,808	609	6,312	6,921	6,050	
50,128	926	1,598	27,888	30,412	1,250	12,963	14,213	12,425	
617,911	11,413	19,701	343,768	374,882	15,411	159,797	175,208	153,156	
1,793,969	33,134	57,199	998,054	1,088,387	44,743	463,935	508,678	444,654	
1,035,749	19,130	33,024	576,227	628,381	25,833	267,853	293,686	256,721	
57,233	1,057	1,825	31,841	34,723	1,427	14,801	16,228	14,186	
3,087,095	57,018	98,429	1,717,471	1,872,918	76,995	798,348	875,343	765,169	
199,561	3,686	6,363	111,023	121,072	4,977	51,608	56,585	49,463	
27,335	505	872	15,208	16,585	682	7,069	7,751	6,775	
2,098	39	67	1,167	1,273	52	543	595	520	
53,846	995	1,717	29,957	32,669	1,343	13,925	15,268	13,346	
3,042,457	56,193	97,005	1,692,637	1,845,835	75,882	786,804	862,686	754,104	
79,981	1,477	2,550	44,496	48,523	1,995	20,684	22,679	19,824	
1,046,023	19,320	33,351	581,943	634,614	26,089	270,510	296,599	259,268	
44,376	820	1,415	24,688	26,923	1,107	11,476	12,583	10,999	
6,375,054	117,745	203,262	3,546,690	3,867,697	159,000	1,648,640	1,807,640	1,580,123	
495,562	9,153	15,800	275,701	300,654	12,360	128,156	140,516	122,830	
99,495	1,838	3,172	55,353	60,363	2,482	25,730	28,212	24,661	
63,277	1,169	2,018	35,204	38,391	1,578	16,364	17,942	15,684	
22,232	411	709	12,368	13,488	554	5,749	6,303	5,510	
504	9	16	280	305	13	130	143	125	
15,558	287	496	8,655	9,438	388	4,023	4,411	3,856	
3,458	64	110	1,924	2,098	86	894	980	857	
64,798	1,197	2,066	36,050	39,313	1,616	16,757	18,373	16,061	
23,785	439	758	13,233	14,430	593	6,151	6,744	5,895	
747,566	13,807	23,835	415,900	453,542	18,645	193,326	211,971	185,292	
3,105,178	57,352	99,005	1,727,531	1,883,888	77,446	803,024	880,470	769,651	
513,589	9,486	16,375	285,729	311,590	12,809	132,818	145,627	127,298	
68,443	1,264	2,182	38,077	41,523	1,707	17,700	19,407	16,964	
2,244,546	41,456	71,565	1,248,728	1,361,749	55,981	580,458	636,439	556,334	
86,448	1,597	2,756	48,094	52,447	2,156	22,356	24,512	21,427	
31,774	587	1,013	17,677	19,277	792	8,217	9,009	7,876	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
70211	MUSCATINE CO SOIL & WATER CONS DIST	2,110	0.000332%	20,723	33,527
70302	CITY OF WILTON	56,407	0.008882%	553,930	896,184
70303	CITY OF WEST LIBERTY	88,970	0.014010%	873,713	1,413,550
70304	CITY OF MUSCATINE	693,303	0.109175%	6,808,421	11,015,103
70307	CITY OF NICHOLS	399	0.000063%	3,923	6,347
70316	CITY OF ATALISSA	1,024	0.000161%	10,058	16,273
70317	CITY OF CONESVILLE	1,081	0.000170%	10,617	17,178
70318	CITY OF STOCKTON	2,607	0.000411%	25,603	41,423
70319	CITY OF FRUITLAND	6,699	0.001055%	65,785	106,431
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	3,084,136	0.485661%	30,287,033	49,000,320
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	740,802	0.116655%	7,274,872	11,769,758
70543	WILTON COMMUNITY SCHOOL DISTRICT	447,997	0.070546%	4,399,447	7,117,710
70703	MUSCATINE POWER AND WATER	49,208	0.007749%	483,234	781,807
70704	WILTON MUNICIPAL LIGHT & POWER	27,982	0.004406%	274,790	444,573
71201	O'BRIEN COUNTY	292,237	0.046019%	2,869,844	4,643,020
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	13,527	0.002130%	132,841	214,919
71301	CITY OF PRIMGHAR	30,183	0.004753%	296,408	479,548
71302	CITY OF SHELDON	103,842	0.016352%	1,019,759	1,649,833
71303	CITY OF HARTLEY	51,382	0.008091%	504,584	816,349
71306	CITY OF PAULLINA	25,958	0.004088%	254,914	412,417
71310	CITY OF SUTHERLAND	6,268	0.000987%	61,550	99,579
71312	CITY OF SANBORN	35,521	0.005594%	348,829	564,357
71314	PRIMGHAR PUBLIC LIBRARY	1,823	0.000287%	17,903	28,965
71317	CITY OF ARCHER	893	0.000141%	8,770	14,188
71319	CITY OF CALUMET	1,340	0.000211%	13,154	21,282
71326	SUTHERLAND POLICE DEPARTMENT	13	0.000002%	126	204
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,754	0.000276%	17,226	27,870
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	396,440	0.062428%	3,893,144	6,298,580
71534	SHELDON COMMUNITY SCHOOL DISTRICT	566,551	0.089215%	5,563,682	9,001,284
71535	NORTHWEST IOWA COMMUNITY COLLEGE	299,162	0.047109%	2,937,851	4,753,046
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	390,210	0.061447%	3,831,964	6,199,599
71601	S & H SOLID WASTE COLLECTION AGENCY	5,721	0.000901%	56,181	90,893
71701	SANBORN MUNICIPAL LIGHT PLANT	19,720	0.003105%	193,652	313,303
72201	OSCEOLA COUNTY	167,557	0.026385%	1,645,454	2,662,122
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	7,081	0.001115%	69,539	112,505

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
9,916	183	316	5,517	6,016	247	2,564	2,811	2,458	
265,064	4,896	8,451	147,465	160,812	6,611	68,548	75,159	65,699	
418,084	7,722	13,330	232,596	253,648	10,427	108,120	118,547	103,627	
3,257,926	60,173	103,875	1,812,510	1,976,558	81,256	842,526	923,782	807,511	
1,877	35	60	1,044	1,139	47	485	532	465	
4,813	89	153	2,678	2,920	120	1,245	1,365	1,193	
5,081	94	162	2,827	3,083	127	1,314	1,441	1,259	
12,251	226	391	6,816	7,433	306	3,168	3,474	3,037	
31,479	581	1,004	17,513	19,098	785	8,141	8,926	7,802	
14,492,773	267,678	462,086	8,062,892	8,792,656	361,463	3,747,947	4,109,410	3,592,184	
3,481,129	64,295	110,992	1,936,687	2,111,974	86,823	900,248	987,071	862,834	
2,105,197	38,882	67,122	1,171,203	1,277,207	52,506	544,421	596,927	521,795	
231,234	4,271	7,373	128,645	140,289	5,767	59,799	65,566	57,314	
131,491	2,429	4,192	73,154	79,775	3,280	34,005	37,285	32,591	
1,373,261	25,364	43,785	763,998	833,147	34,250	355,136	389,386	340,377	
63,566	1,174	2,027	35,364	38,565	1,585	16,439	18,024	15,756	
141,835	2,620	4,522	78,908	86,050	3,538	36,680	40,218	35,155	
487,969	9,013	15,558	271,476	296,047	12,170	126,193	138,363	120,948	
241,451	4,460	7,698	134,328	146,486	6,022	62,441	68,463	59,846	
121,980	2,253	3,889	67,862	74,004	3,042	31,545	34,587	30,234	
29,452	544	939	16,386	17,869	735	7,617	8,352	7,300	
166,919	3,083	5,322	92,864	101,269	4,163	43,167	47,330	41,373	
8,567	158	273	4,766	5,197	214	2,215	2,429	2,123	
4,197	78	134	2,335	2,547	105	1,085	1,190	1,040	
6,294	116	201	3,502	3,819	157	1,628	1,785	1,560	
60	1	2	34	37	2	16	18	15	
8,243	152	263	4,586	5,001	206	2,132	2,338	2,043	
1,862,924	34,408	59,397	1,036,417	1,130,222	46,463	481,767	528,230	461,745	
2,662,300	49,172	84,884	1,481,141	1,615,197	66,400	688,492	754,892	659,879	
1,405,803	25,965	44,822	782,103	852,890	35,062	363,552	398,614	348,443	
1,833,649	33,867	58,464	1,020,130	1,112,461	45,733	474,196	519,929	454,489	
26,883	497	857	14,956	16,310	670	6,952	7,622	6,663	
92,665	1,712	2,955	51,553	56,220	2,311	23,964	26,275	22,968	
787,373	14,543	25,105	438,046	477,694	19,638	203,621	223,259	195,159	
33,275	615	1,061	18,512	20,188	830	8,605	9,435	8,248	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
72206	OSCEOLA CO SOIL & WATER CONS DIST	1,453	0.000229%	14,266	23,080
72301	CITY OF SIBLEY	93,934	0.014792%	922,458	1,492,412
72302	CITY OF MELVIN	1,921	0.000302%	18,863	30,518
72304	CITY OF OCHEYEDAN	7,043	0.001109%	69,169	111,906
72306	CITY OF ASHTON	7,871	0.001239%	77,293	125,049
72308	CITY OF HARRIS	1,575	0.000248%	15,468	25,025
72310	MELVIN PUBLIC LIBRARY	269	0.000042%	2,644	4,278
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	2,121	0.000334%	20,831	33,702
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	422,750	0.066571%	4,151,518	6,716,594
72601	OSCEOLA COUNTY ECONOMIC DEVELOPMENT COMM	5,154	0.000812%	50,617	81,892
73001	STATE - DEPT OF HUMAN SERVICES/CLARINDA	10,384	0.001635%	101,973	164,979
73201	PAGE COUNTY	243,383	0.038326%	2,390,090	3,866,842
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	10,970	0.001727%	107,724	174,282
73301	CITY OF SHENANDOAH	123,305	0.019417%	1,210,887	1,959,051
73302	CITY OF CLARINDA	70,431	0.011091%	691,648	1,118,992
73303	CLARINDA REGIONAL HEALTH CENTER	959,189	0.151044%	9,419,487	15,239,456
73304	CITY OF COIN	2,519	0.000397%	24,734	40,015
73306	CITY OF BLANCHARD	89	0.000014%	877	1,419
73309	CITY OF ESSEX	13,886	0.002187%	136,360	220,612
73311	CITY OF COLLEGE SPRINGS	809	0.000127%	7,945	12,855
73312	CITY OF BRADDYVILLE	321	0.000051%	3,157	5,108
73313	CITY OF HEPBURN	36	0.000006%	351	568
73316	CITY OF SHAMBAUGH	1,286	0.000202%	12,627	20,428
73319	CITY OF YORKTOWN	241	0.000038%	2,367	3,830
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,714	0.000427%	26,654	43,122
73323	CLARINDA LOW RENT HOUSING AGENCY	8,725	0.001374%	85,686	138,628
73324	SHENANDOAH LOW RENT HOUSING	13,223	0.002082%	129,852	210,082
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	623,070	0.098115%	6,118,714	9,899,252
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	111,758	0.017599%	1,097,491	1,775,591
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	516,275	0.081298%	5,069,957	8,202,504
73556	ESSEX COMMUNITY SCHOOL DISTRICT	124,778	0.019649%	1,225,353	1,982,456
73601	PAGE COUNTY LANDFILL ASSOCIATION	18,547	0.002921%	182,140	294,677
74201	PALO ALTO COUNTY	265,479	0.041805%	2,607,078	4,217,900
74203	PALO ALTO COUNTY EXTENSION OFFICE	7,548	0.001189%	74,119	119,915
74205	PALO ALTO COUNTY HEALTH SYSTEM	828,367	0.130444%	8,134,787	13,160,984

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
6,826	126	218	3,798	4,142	170	1,765	1,935	1,692	
441,409	8,153	14,074	245,573	267,800	11,009	114,152	125,161	109,408	
9,026	167	288	5,022	5,477	225	2,334	2,559	2,237	
33,098	611	1,055	18,414	20,080	825	8,559	9,384	8,204	
36,986	683	1,179	20,577	22,439	922	9,565	10,487	9,167	
7,402	137	236	4,118	4,491	185	1,914	2,099	1,835	
1,265	23	40	704	767	32	327	359	314	
9,968	184	318	5,546	6,048	249	2,578	2,827	2,471	
1,986,560	36,691	63,339	1,105,200	1,205,230	49,547	513,740	563,287	492,389	
24,221	447	772	13,475	14,694	604	6,264	6,868	6,003	
48,796	901	1,556	27,147	29,604	1,217	12,619	13,836	12,095	
1,143,692	21,124	36,465	636,280	693,869	28,525	295,768	324,293	283,476	
51,547	952	1,644	28,678	31,274	1,286	13,331	14,617	12,777	
579,426	10,702	18,474	322,357	351,533	14,451	149,844	164,295	143,617	
330,963	6,113	10,552	184,128	200,793	8,255	85,590	93,845	82,033	
4,507,358	83,250	143,712	2,507,618	2,734,580	112,418	1,165,639	1,278,057	1,117,195	
11,835	219	377	6,584	7,180	295	3,061	3,356	2,934	
420	8	13	233	254	10	109	119	104	
65,250	1,205	2,080	36,301	39,586	1,627	16,874	18,501	16,173	
3,802	70	121	2,115	2,306	95	983	1,078	942	
1,511	28	48	840	916	38	391	429	374	
168	3	5	93	101	4	43	47	42	
6,042	112	193	3,361	3,666	151	1,563	1,714	1,498	
1,133	21	36	630	687	28	293	321	281	
12,754	236	407	7,096	7,739	318	3,298	3,616	3,161	
41,002	757	1,307	22,811	24,875	1,023	10,603	11,626	10,163	
62,136	1,148	1,981	34,569	37,698	1,550	16,069	17,619	15,401	
2,927,891	54,077	93,353	1,628,899	1,776,329	73,024	757,176	830,200	725,708	
525,165	9,700	16,744	292,170	318,614	13,098	135,812	148,910	130,168	
2,426,046	44,808	77,352	1,349,703	1,471,863	60,508	627,395	687,903	601,321	
586,349	10,830	18,695	326,209	355,734	14,624	151,635	166,259	145,333	
87,156	1,610	2,779	48,488	52,877	2,174	22,539	24,713	21,603	
1,247,524	23,041	39,776	694,046	756,863	31,114	322,620	353,734	309,212	
35,467	655	1,131	19,732	21,518	885	9,172	10,057	8,791	
3,892,610	71,895	124,112	2,165,610	2,361,617	97,085	1,006,660	1,103,745	964,824	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
74207	PALO ALTO CO SOIL & WATER CONS DIST	86	0.000014%	847	1,370
74301	CITY OF EMMETSBURG	75,364	0.011868%	740,093	1,197,370
74302	CITY OF GRAETTINGER	17,805	0.002804%	174,852	282,887
74303	CITY OF WEST BEND	30,377	0.004783%	298,307	482,621
74305	CITY OF RUTHVEN	12,557	0.001977%	123,313	199,504
74306	CITY OF AYRSHIRE	741	0.000117%	7,282	11,781
74307	CITY OF CYLINDER	375	0.000059%	3,684	5,960
74308	CITY OF MALLARD	8,366	0.001317%	82,161	132,926
74311	CITY OF CURLEW	107	0.000017%	1,052	1,703
74312	CITY OF RODMAN	143	0.000022%	1,403	2,270
74314	EMMETSBURG LOW RENT HOUSING	2,331	0.000367%	22,888	37,030
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	120,522	0.018979%	1,183,553	1,914,829
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	189,453	0.029833%	1,860,480	3,010,005
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	454,714	0.071604%	4,465,413	7,224,435
74602	UPPER DES MOINES OPPORTUNITY INC	434,704	0.068453%	4,268,906	6,906,512
74603	LOST ISLAND SANITARY DISTRICT	2,183	0.000344%	21,436	34,681
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	10,846	0.001708%	106,513	172,324
74702	EMMETSBURG MUNICIPAL UTILITIES	33,683	0.005304%	330,777	535,152
75201	PLYMOUTH COUNTY	387,767	0.061062%	3,807,980	6,160,796
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	11,959	0.001883%	117,442	190,005
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	2,147	0.000338%	21,080	34,105
75301	CITY OF AKRON	36,558	0.005757%	359,007	580,825
75302	CITY OF REMSEN	54,627	0.008602%	536,455	867,912
75303	CITY OF HINTON	23,324	0.003673%	229,053	370,576
75304	CITY OF KINGSLEY	13,468	0.002121%	132,263	213,984
75305	CITY OF LE MARS	200,189	0.031524%	1,965,907	3,180,571
75306	CITY OF MERRILL	6,283	0.000989%	61,704	99,829
75311	CITY OF WESTFIELD	3,673	0.000578%	36,067	58,352
75312	AKRON CARE CENTER, INC	126,332	0.019894%	1,240,616	2,007,148
75313	CITY OF BRUNSVILLE	161	0.000025%	1,579	2,554
75314	CITY OF CRAIG	268	0.000042%	2,631	4,257
75315	CITY OF OYENS	447	0.000070%	4,385	7,094
75316	FLOYD VALLEY HOSPITAL	1,114,966	0.175574%	10,949,265	17,714,429
75317	CITY OF STRUBLE	85	0.000013%	833	1,348
75550	HINTON COMMUNITY SCHOOL DISTRICT	408,688	0.064356%	4,013,423	6,493,175

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
405	7	13	226	246	10	105	115	100	
354,145	6,541	11,292	197,024	214,857	8,833	91,585	100,418	87,778	
83,669	1,545	2,668	46,548	50,761	2,087	21,638	23,725	20,738	
142,744	2,636	4,551	79,414	86,601	3,560	36,915	40,475	35,381	
59,007	1,090	1,881	32,828	35,799	1,472	15,260	16,732	14,626	
3,484	64	111	1,938	2,113	87	901	988	864	
1,763	33	56	981	1,070	44	456	500	437	
39,315	726	1,254	21,873	23,853	981	10,167	11,148	9,745	
504	9	16	280	305	13	130	143	125	
671	12	21	374	407	17	174	191	166	
10,952	202	349	6,093	6,644	273	2,832	3,105	2,715	
566,347	10,460	18,057	315,081	343,598	14,125	146,462	160,587	140,375	
890,266	16,443	28,385	495,289	540,117	22,204	230,230	252,434	220,662	
2,136,763	39,465	68,128	1,188,764	1,296,357	53,293	552,584	605,877	529,619	
2,042,732	37,729	65,130	1,136,451	1,239,310	50,948	528,267	579,215	506,312	
10,258	189	327	5,707	6,223	256	2,653	2,909	2,542	
50,968	941	1,625	28,356	30,922	1,271	13,181	14,452	12,633	
158,281	2,923	5,047	88,058	96,028	3,948	40,933	44,881	39,232	
1,822,172	33,655	58,098	1,013,745	1,105,498	45,447	471,228	516,675	451,644	
56,198	1,038	1,792	31,265	34,095	1,402	14,533	15,935	13,929	
10,087	186	322	5,612	6,120	252	2,609	2,861	2,500	
171,790	3,173	5,477	95,574	104,224	4,285	44,426	48,711	42,580	
256,702	4,741	8,185	142,813	155,739	6,402	66,385	72,787	63,626	
109,605	2,024	3,495	60,977	66,496	2,734	28,345	31,079	27,167	
63,290	1,169	2,018	35,211	38,398	1,579	16,367	17,946	15,687	
940,714	17,375	29,994	523,356	570,725	23,462	243,276	266,738	233,166	
29,526	545	941	16,427	17,913	736	7,636	8,372	7,318	
17,259	319	550	9,602	10,471	430	4,463	4,893	4,278	
593,652	10,965	18,928	330,272	360,165	14,806	153,523	168,329	147,143	
755	14	24	420	458	19	195	214	187	
1,259	23	40	700	763	31	326	357	312	
2,098	39	67	1,167	1,273	52	543	595	520	
5,239,378	96,770	167,052	2,914,869	3,178,691	130,675	1,354,945	1,485,620	1,298,634	
399	7	13	222	242	10	103	113	99	
1,920,480	35,471	61,232	1,068,437	1,165,140	47,899	496,651	544,550	476,011	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
75553	LE MARS COMMUNITY SCHOOL DISTRICT	1,329,658	0.209382%	13,057,597	21,125,425
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRICT	323,712	0.050975%	3,178,942	5,143,098
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	263,772	0.041536%	2,590,309	4,190,770
75558	REMSSEN-UNION COMMUNITY SCHOOL DISTRICT	222,838	0.035090%	2,188,327	3,540,417
75601	PLYMOUTH CO SOLID WASTE AGY	20,263	0.003191%	198,985	321,930
76201	POCAHONTAS COUNTY	257,631	0.040569%	2,530,007	4,093,208
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	9,589	0.001510%	94,166	152,348
76207	POCAHONTAS CO SOIL & WATER CONS DIST	929	0.000146%	9,125	14,763
76301	CITY OF FONDA	17,603	0.002772%	172,864	279,671
76302	CITY OF POCAHONTAS	59,063	0.009301%	580,013	938,383
76303	CITY OF ROLFE	12,703	0.002000%	124,746	201,822
76304	CITY OF GILMORE CITY	14,481	0.002280%	142,204	230,066
76305	CITY OF LAURENS	34,343	0.005408%	337,259	545,639
76306	CITY OF PALMER	2,712	0.000427%	26,633	43,089
76307	CITY OF HAVELOCK	1,598	0.000252%	15,692	25,388
76309	CITY OF PLOVER	150	0.000024%	1,473	2,383
76313	CITY OF VARINA	933	0.000147%	9,165	14,828
76315	POCAHONTAS COMMUNITY HOSPITAL	305,034	0.048034%	2,995,517	4,846,342
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRICT	451,733	0.071135%	4,436,140	7,177,075
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	135,694	0.021368%	1,332,549	2,155,885
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	5,837	0.000919%	57,320	92,737
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	36,461	0.005741%	358,053	579,281
77002	STATE - DEPARTMENT ON AGING	239,223	0.037671%	2,349,233	3,800,741
77003	STATE - DEPT OF AGRICULTURE	1,721,409	0.271071%	16,904,694	27,349,508
77007	STATE - ATTORNEY GENERAL	1,726,540	0.271879%	16,955,085	27,431,034
77008	STATE - AUDITOR OF STATE	594,627	0.093636%	5,839,393	9,447,348
77009	STATE - BANKING/DEPT OF COMMERCE	563,173	0.088683%	5,530,507	8,947,612
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCE	366,832	0.057765%	3,602,384	5,828,170
77012	STATE - DEPT OF MANAGEMENT	188,270	0.029647%	1,848,861	2,991,208
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	30,040	0.004730%	295,005	477,278
77014	STATE - LEGISLATIVE-CITIZENS AIDE	107,085	0.016863%	1,051,603	1,701,352
77015	STATE - CIVIL RIGHTS COMMISSION	121,525	0.019137%	1,193,409	1,930,775
77016	STATE - DEPARTMENT OF COMMERCE	534,327	0.084141%	5,247,231	8,489,309
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,580,528	0.721299%	44,981,998	72,774,786
77019	STATE - JUDICIAL BRANCH	7,693,018	1.211425%	75,547,479	122,225,598

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
6,248,245	115,403	199,218	3,476,141	3,790,762	155,837	1,615,846	1,771,683	1,548,692	
1,521,169	28,096	48,501	846,285	922,882	37,939	393,386	431,325	377,037	
1,239,500	22,893	39,520	689,582	751,995	30,914	320,545	351,459	307,223	
1,047,145	19,340	33,387	582,568	635,295	26,117	270,800	296,917	259,546	
95,217	1,759	3,036	52,973	57,768	2,375	24,624	26,999	23,601	
1,210,644	22,360	38,600	673,528	734,488	30,195	313,082	343,277	300,071	
45,060	832	1,437	25,068	27,337	1,124	11,653	12,777	11,169	
4,366	81	139	2,429	2,649	109	1,129	1,238	1,082	
82,718	1,528	2,637	46,019	50,184	2,063	21,392	23,455	20,503	
277,545	5,126	8,849	154,409	168,384	6,922	71,775	78,697	68,792	
59,693	1,103	1,903	33,209	36,215	1,489	15,437	16,926	14,795	
68,046	1,257	2,170	37,857	41,284	1,697	17,597	19,294	16,866	
161,383	2,981	5,146	89,784	97,911	4,025	41,735	45,760	40,000	
12,744	235	406	7,090	7,731	318	3,296	3,614	3,159	
7,509	139	239	4,178	4,556	187	1,942	2,129	1,861	
705	13	22	392	427	18	182	200	175	
4,386	81	140	2,440	2,661	109	1,134	1,243	1,087	
1,433,397	26,474	45,702	797,455	869,631	35,750	370,688	406,438	355,282	
2,122,756	39,207	67,682	1,180,971	1,287,860	52,944	548,962	601,906	526,147	
637,644	11,777	20,331	354,746	386,854	15,903	164,900	180,803	158,047	
27,429	507	875	15,260	16,642	684	7,093	7,777	6,798	
171,333	3,164	5,463	95,319	103,946	4,273	44,308	48,581	42,467	
1,124,141	20,763	35,842	625,403	682,008	28,037	290,712	318,749	278,630	
8,089,135	149,404	257,913	4,500,300	4,907,617	201,751	2,091,915	2,293,666	2,004,976	
8,113,248	149,849	258,682	4,513,715	4,922,246	202,352	2,098,151	2,300,503	2,010,953	
2,794,232	51,609	89,091	1,554,540	1,695,240	69,691	722,611	792,302	692,579	
2,646,426	48,879	84,378	1,472,309	1,605,566	66,004	684,387	750,391	655,944	
1,723,792	31,838	54,961	959,012	1,045,811	42,993	445,786	488,779	427,260	
884,706	16,340	28,208	492,196	536,744	22,065	228,792	250,857	219,284	
141,164	2,607	4,501	78,535	85,643	3,521	36,506	40,027	34,989	
503,207	9,294	16,044	279,954	305,292	12,550	130,133	142,683	124,725	
571,063	10,547	18,208	317,705	346,460	14,243	147,682	161,925	141,544	
2,510,874	46,375	80,056	1,396,897	1,523,328	62,624	649,332	711,956	622,346	
21,524,522	397,552	686,285	11,974,927	13,058,764	536,842	5,566,414	6,103,256	5,335,076	
36,150,536	667,690	1,152,620	20,111,946	21,932,256	901,629	9,348,818	10,250,447	8,960,285	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	703,516	0.110783%	6,908,717	11,177,370
77022	STATE - DEPARTMENT FOR THE BLIND	351,039	0.055278%	3,447,295	5,577,257
77027	STATE - WORKFORCE DEVELOPMENT	3,584,883	0.564514%	35,204,508	56,956,129
77033	IOWA STATE FAIR BOARD	415,033	0.065356%	4,075,738	6,593,992
77034	STATE - LEGISLATIVE - HOUSE	592,217	0.093257%	5,815,726	9,409,057
77035	STATE - LEGISLATIVE - SENATE	513,449	0.080853%	5,042,205	8,157,606
77037	STATE - OFFICE OF GOVERNOR	139,464	0.021962%	1,369,574	2,215,786
77038	STATE - DEPT OF PUBLIC HEALTH	2,656,900	0.418384%	26,091,462	42,212,456
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	204,366	0.032182%	2,006,925	3,246,933
77040	STATE - IOWA FINANCE AUTHORITY	622,615	0.098044%	6,114,248	9,892,026
77043	STATE - DEPT OF COMMERCE/INSURANCE	602,969	0.094950%	5,921,312	9,579,882
77045	STATE - LAW ENFORCEMENT ACADEMY	120,787	0.019020%	1,186,164	1,919,053
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	582,976	0.091802%	5,724,980	9,262,244
77052	STATE - DEPT OF CULTURAL AFFAIRS	293,185	0.046168%	2,879,155	4,658,084
77060	STATE - PAROLE BOARD	60,772	0.009570%	596,794	965,532
77062	STATE - PUBLIC DEFENSE	988,688	0.155689%	9,709,176	15,708,133
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	71,547	0.011267%	702,611	1,136,730
77065	STATE - DEPARTMENT OF EDUCATION	1,880,482	0.296121%	18,466,830	29,876,832
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,689,533	0.266052%	16,591,666	26,843,070
77069	DEPT OF ADMINISTRATIVE SERVICES	1,208,911	0.190368%	11,871,829	19,207,013
77070	STATE - SECRETARY OF STATE	156,946	0.024714%	1,541,256	2,493,543
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	13,432,078	2.115158%	131,906,575	213,406,989
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	157,023	0.024726%	1,542,006	2,494,757
77078	STATE - TREASURER OF STATE	146,627	0.023089%	1,439,916	2,329,590
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,261,908	0.356184%	22,212,536	35,936,877
77084	OFFICE OF PROFESSIONAL REGULATION	70,709	0.011135%	694,384	1,123,420
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	94,034	0.014808%	923,439	1,494,000
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	131,664	0.020733%	1,292,975	2,091,858
77096	STATE - IOWA PUBLIC TELEVISION	605,624	0.095368%	5,947,393	9,622,078
77099	STATE - CONSUMER ADVOCATE	145,400	0.022896%	1,427,868	2,310,097
77101	STATE - DEPARTMENT OF CORRECTION	321,891	0.050688%	3,161,055	5,114,159
77105	STATE - LOTTERY	626,992	0.098733%	6,157,225	9,961,558
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,403,549	0.221018%	13,783,225	22,299,392
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,516,378	0.553726%	34,531,763	55,867,719
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	284,553	0.044809%	2,794,389	4,520,943

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
3,305,919	61,059	105,406	1,839,211	2,005,676	82,453	854,937	937,390	819,406	
1,649,579	30,467	52,595	917,725	1,000,787	41,142	426,594	467,736	408,865	
16,845,854	311,138	537,111	9,372,002	10,220,251	420,152	4,356,473	4,776,625	4,175,420	
1,950,298	36,021	62,183	1,085,027	1,183,231	48,642	504,363	553,005	483,402	
2,782,907	51,400	88,730	1,548,239	1,688,369	69,408	719,682	789,090	689,772	
2,412,767	44,563	76,928	1,342,316	1,463,807	60,177	623,961	684,138	598,029	
655,361	12,104	20,895	364,603	397,602	16,345	169,481	185,826	162,438	
12,485,133	230,597	398,075	6,945,964	7,574,636	311,391	3,228,755	3,540,146	3,094,570	
960,342	17,737	30,619	534,276	582,632	23,952	248,352	272,304	238,031	
2,925,754	54,038	93,284	1,627,710	1,775,032	72,971	756,623	829,594	725,178	
2,833,432	52,333	90,341	1,576,348	1,719,022	70,668	732,748	803,416	702,295	
567,596	10,483	18,097	315,776	344,356	14,156	146,785	160,941	140,685	
2,739,484	50,600	87,345	1,524,081	1,662,026	68,325	708,454	776,779	679,008	
1,377,717	25,446	43,927	766,477	835,850	34,362	356,289	390,651	341,481	
285,574	5,274	9,105	158,876	173,255	7,122	73,852	80,974	70,783	
4,645,978	85,810	148,132	2,584,738	2,818,680	115,875	1,201,487	1,317,362	1,151,554	
336,209	6,210	10,720	187,046	203,976	8,385	86,946	95,331	83,333	
8,836,639	163,210	281,746	4,916,165	5,361,121	220,394	2,285,226	2,505,620	2,190,253	
7,939,347	146,638	253,137	4,416,967	4,816,742	198,015	2,053,179	2,251,194	1,967,849	
5,680,838	104,924	181,127	3,160,471	3,446,522	141,685	1,469,110	1,610,795	1,408,055	
737,513	13,622	23,515	410,307	447,444	18,394	190,727	209,121	182,800	
63,119,160	1,165,794	2,012,484	35,115,638	38,293,916	1,574,252	16,323,120	17,897,372	15,644,738	
737,872	13,628	23,526	410,507	447,661	18,403	190,819	209,222	182,889	
689,020	12,726	21,969	383,329	418,024	17,185	178,186	195,371	170,781	
10,629,012	196,315	338,894	5,913,332	6,448,541	265,098	2,748,748	3,013,846	2,634,511	
332,273	6,137	10,594	184,856	201,587	8,287	85,928	94,215	82,357	
441,879	8,161	14,089	245,834	268,084	11,021	114,273	125,294	109,524	
618,707	11,427	19,727	344,211	375,365	15,431	160,003	175,434	153,353	
2,845,912	52,563	90,739	1,583,291	1,726,593	70,980	735,976	806,956	705,389	
683,255	12,620	21,785	380,121	414,526	17,041	176,695	193,736	169,352	
1,512,609	27,937	48,228	841,523	917,688	37,726	391,173	428,899	374,916	
2,946,319	54,418	93,940	1,639,152	1,787,510	73,484	761,942	835,426	730,276	
6,595,468	121,816	210,289	3,669,315	4,001,420	164,497	1,705,641	1,870,138	1,634,755	
16,523,936	305,193	526,847	9,192,907	10,024,947	412,123	4,273,222	4,685,345	4,095,629	
1,337,155	24,699	42,635	743,911	811,245	33,350	345,801	379,151	331,426	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
77120	STATE - GOVERNOR'S ALLIANCE ON SUBSTANCE ABU	31,130	0.004902%	305,704	494,588
77123	STATE - IOWA TELECOMMUNICATIONS & TECH NETWORK	632,592	0.099615%	6,212,218	10,050,527
77201	POLK COUNTY	5,121,839	0.806539%	50,297,816	81,375,060
77202	BROADLAWNS MEDICAL CENTER	5,242,860	0.825597%	51,486,279	83,297,832
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	38,024	0.005988%	373,410	604,127
77205	POLK COUNTY ASSESSOR	289,146	0.045532%	2,839,494	4,593,917
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	19,176	0.003020%	188,315	304,668
77301	CITY OF WEST DES MOINES	1,451,437	0.228559%	14,253,499	23,060,232
77303	CITY OF MITCHELLVILLE	26,918	0.004239%	264,338	427,664
77304	CITY OF DES MOINES	6,053,677	0.953277%	59,448,722	96,179,987
77305	CITY OF URBANDALE	723,374	0.113910%	7,103,721	11,492,859
77307	CITY OF ALTOONA	305,778	0.048151%	3,002,824	4,858,163
77308	CITY OF GRIMES	133,712	0.021056%	1,313,087	2,124,397
77309	CITY OF ANKENY	840,901	0.132417%	8,257,876	13,360,126
77310	CITY OF BONDURANT	64,425	0.010145%	632,675	1,023,583
77314	CITY OF WINDSOR HEIGHTS	64,887	0.010218%	637,204	1,030,911
77317	CITY OF ELKHART	5,170	0.000814%	50,774	82,146
77318	CITY OF RUNNELLS	5,069	0.000798%	49,779	80,535
77320	CITY OF CLIVE	417,118	0.065684%	4,096,213	6,627,118
77321	CITY OF PLEASANT HILL	161,877	0.025491%	1,589,679	2,571,886
77322	CITY OF POLK CITY	72,314	0.011387%	710,139	1,148,910
77330	CITY OF JOHNSTON	331,956	0.052273%	3,259,893	5,274,065
77331	CITY OF ALLEMAN	5,731	0.000902%	56,281	91,055
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	6,231	0.000981%	61,189	98,996
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	4,085,172	0.643295%	40,117,476	64,904,648
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	780,986	0.122982%	7,669,490	12,408,197
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	5,483,701	0.863522%	53,851,401	87,124,279
77560	ANKENY COMMUNITY SCHOOL DISTRICT	6,061,145	0.954453%	59,522,052	96,298,626
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	724,793	0.114134%	7,117,660	11,515,411
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	20,384,858	3.210018%	200,184,729	323,871,802
77566	BONDURANT FARRAR COMMUNITY SCHOOL DIST	966,973	0.152270%	9,495,931	15,363,131
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,569,111	0.404560%	25,229,353	40,817,679
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	4,139,835	0.651903%	40,654,278	65,773,120
77570	DES MOINES AREA COMMUNITY COLLEGE	2,771,163	0.436377%	27,213,561	44,027,859
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	1,151,297	0.181296%	11,306,043	18,291,647

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES			
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *			
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
146,284	2,702	4,664	81,383	88,749	3,648	37,830	41,478	36,258
2,972,634	54,904	94,779	1,653,792	1,803,475	74,140	768,747	842,887	736,798
24,068,216	444,533	767,388	13,390,082	14,602,003	600,284	6,224,233	6,824,517	5,965,557
24,636,912	455,037	785,521	13,706,470	14,947,028	614,468	6,371,303	6,985,771	6,106,514
178,682	3,300	5,697	99,408	108,405	4,456	46,209	50,665	44,288
1,358,738	25,096	43,322	755,919	824,337	33,888	351,380	385,268	336,777
90,111	1,664	2,873	50,132	54,669	2,247	23,303	25,550	22,335
6,820,501	125,973	217,464	3,794,509	4,137,946	170,110	1,763,836	1,933,946	1,690,532
126,490	2,336	4,033	70,371	76,740	3,155	32,711	35,866	31,352
28,447,054	525,409	907,003	15,826,200	17,258,612	709,496	7,356,636	8,066,132	7,050,897
3,399,231	62,783	108,381	1,891,124	2,062,288	84,780	879,068	963,848	842,535
1,436,894	26,539	45,814	799,400	871,753	35,837	371,592	407,429	356,149
628,331	11,605	20,034	349,565	381,204	15,671	162,491	178,162	155,738
3,951,510	72,983	125,990	2,198,379	2,397,352	98,554	1,021,892	1,120,446	979,423
302,744	5,592	9,653	168,428	183,673	7,551	78,292	85,843	75,038
304,911	5,632	9,722	169,634	184,988	7,605	78,853	86,458	75,575
24,296	449	775	13,517	14,741	606	6,283	6,889	6,022
23,820	440	759	13,252	14,451	594	6,160	6,754	5,904
1,960,096	36,202	62,495	1,090,477	1,189,174	48,887	506,896	555,783	485,830
760,684	14,050	24,254	423,198	461,502	18,972	196,719	215,691	188,543
339,812	6,276	10,835	189,050	206,161	8,475	87,878	96,353	84,226
1,559,905	28,811	49,736	867,836	946,383	38,906	403,404	442,310	386,639
26,931	499	859	14,983	16,341	672	6,965	7,637	6,673
29,280	541	934	16,290	17,765	730	7,572	8,302	7,257
19,196,779	354,559	612,068	10,679,913	11,646,540	478,786	4,964,441	5,443,227	4,758,121
3,669,959	67,783	117,013	2,041,741	2,226,537	91,532	949,081	1,040,613	909,637
25,768,656	475,940	821,605	14,336,103	15,633,648	642,695	6,663,981	7,306,676	6,387,028
28,482,143	526,057	908,121	15,845,721	17,279,899	710,372	7,365,710	8,076,082	7,059,594
3,405,901	62,906	108,593	1,894,835	2,066,334	84,946	880,793	965,739	844,188
95,791,222	1,769,238	3,054,197	53,292,373	58,115,808	2,389,124	24,772,376	27,161,500	23,742,847
4,543,937	83,925	144,878	2,527,968	2,756,771	113,330	1,175,098	1,288,428	1,126,262
12,072,602	222,978	384,921	6,716,457	7,324,356	301,102	3,122,071	3,423,173	2,992,319
19,453,646	359,304	620,258	10,822,818	11,802,380	485,192	5,030,869	5,516,061	4,821,788
13,022,074	240,514	415,194	7,244,685	7,900,393	324,783	3,367,612	3,692,395	3,227,656
5,410,101	99,923	172,495	3,009,849	3,282,267	134,933	1,399,095	1,534,028	1,340,950

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
77606	AEA 11 - HEARTLAND	3,791,334	0.597024%	37,231,907	60,236,188
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	56,420	0.008885%	554,061	896,395
77609	HIRTA	126,449	0.019912%	1,241,759	2,008,998
77610	MUNICIPAL FIRE & POLICE RETIREMENT	80,893	0.012738%	794,389	1,285,215
77611	DES MOINES AREA MPO	49,840	0.007848%	489,442	791,850
77701	DES MOINES WATER WORKS	1,374,423	0.216431%	13,497,195	21,836,636
77704	WEST DES MOINES WATER WORKS	230,392	0.036280%	2,262,514	3,660,441
77706	METRO WASTE AUTHORITY	458,849	0.072255%	4,506,022	7,290,134
78001	IOWA SCHOOL FOR THE DEAF	273,144	0.043012%	2,682,344	4,339,670
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	332,477	0.052355%	3,265,009	5,282,344
78201	POTTAWATTAMIE COUNTY	1,329,780	0.209401%	13,058,794	21,127,361
78203	E POTTAWATTAMIE CO AGR EXT DIST	9,073	0.001429%	89,099	144,150
78204	WEST POTTAWATTAMIE CO EXT SERVICE	7,124	0.001122%	69,957	113,181
78205	POTTAWATTAMIE COUNTY ASSESSOR	78,099	0.012298%	766,948	1,240,818
78301	CITY OF COUNCIL BLUFFS	1,485,227	0.233880%	14,585,321	23,597,076
78302	CITY OF MCCLELLAND	313	0.000049%	3,076	4,976
78303	CITY OF MINDEN	11,072	0.001743%	108,726	175,905
78304	CITY OF WALNUT	14,513	0.002285%	142,524	230,584
78305	CITY OF CARSON	13,645	0.002149%	133,998	216,791
78307	CITY OF OAKLAND	25,341	0.003990%	248,857	402,616
78309	CITY OF NEOLA	9,300	0.001464%	91,326	147,753
78310	CITY OF UNDERWOOD	11,528	0.001815%	113,205	183,150
78311	CITY OF AVOCA	32,851	0.005173%	322,605	521,932
78313	CITY OF CARTER LAKE	59,074	0.009302%	580,119	938,554
78314	CITY OF MACEDONIA	5,703	0.000898%	56,009	90,614
78317	CITY OF HANCOCK	4,388	0.000691%	43,087	69,709
78318	CITY OF TREYNOR	14,625	0.002303%	143,619	232,356
78322	CITY OF CRESCENT	8,034	0.001265%	78,894	127,639
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	5,744,479	0.904587%	56,412,311	91,267,485
78550	WALNUT COMMUNITY SCHOOL DISTRICT	66,563	0.010482%	653,669	1,057,548
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	394,722	0.062157%	3,876,273	6,271,286
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	368,467	0.058023%	3,618,445	5,854,154
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	389,386	0.061317%	3,823,870	6,186,504
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,812,882	0.285476%	17,802,981	28,802,814
78560	IOWA WESTERN COMMUNITY COLLEGE	999,010	0.157315%	9,810,539	15,872,124

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
17,815,994	329,057	568,043	9,911,729	10,808,829	444,348	4,607,359	5,051,707	4,415,879
265,126	4,897	8,453	147,500	160,850	6,612	68,564	75,176	65,714
594,199	10,975	18,945	330,576	360,496	14,820	153,665	168,485	147,278
380,127	7,021	12,120	211,479	230,620	9,481	98,304	107,785	94,218
234,205	4,328	7,467	130,297	142,092	5,841	60,567	66,408	58,048
6,458,599	119,289	205,925	3,593,169	3,918,383	161,084	1,670,245	1,831,329	1,600,829
1,082,645	19,996	34,519	602,317	656,832	27,002	279,981	306,983	268,345
2,156,195	39,824	68,749	1,199,574	1,308,147	53,778	557,611	611,389	534,433
1,283,539	23,707	40,924	714,083	778,714	32,013	331,934	363,947	318,139
1,562,353	28,856	49,814	869,198	947,868	38,967	404,037	443,004	387,245
6,248,817	115,414	199,237	3,476,459	3,791,110	155,851	1,615,994	1,771,845	1,548,834
42,635	787	1,359	23,720	25,866	1,063	11,026	12,089	10,568
33,475	618	1,067	18,624	20,309	835	8,657	9,492	8,297
366,996	6,778	11,701	204,174	222,653	9,153	94,908	104,061	90,964
6,979,282	128,905	222,527	3,882,846	4,234,278	174,070	1,804,898	1,978,968	1,729,887
1,472	27	47	819	893	37	381	418	365
52,027	961	1,659	28,945	31,565	1,298	13,455	14,753	12,895
68,200	1,260	2,174	37,942	41,376	1,701	17,637	19,338	16,904
64,120	1,184	2,044	35,672	38,900	1,599	16,582	18,181	15,893
119,081	2,199	3,797	66,250	72,246	2,970	30,795	33,765	29,516
43,701	807	1,393	24,312	26,512	1,090	11,301	12,391	10,832
54,170	1,001	1,727	30,137	32,865	1,351	14,009	15,360	13,427
154,371	2,851	4,922	85,883	93,656	3,850	39,922	43,772	38,263
277,595	5,127	8,851	154,437	168,415	6,923	71,788	78,711	68,805
26,801	495	855	14,910	16,260	668	6,931	7,599	6,643
20,618	381	657	11,471	12,509	514	5,332	5,846	5,110
68,724	1,269	2,191	38,234	41,694	1,714	17,772	19,486	17,034
37,752	697	1,204	21,003	22,904	942	9,763	10,705	9,357
26,994,088	498,572	860,676	15,017,858	16,377,106	673,258	6,980,887	7,654,145	6,690,764
312,790	5,777	9,973	174,017	189,767	7,801	80,890	88,691	77,528
1,854,852	34,259	59,140	1,031,926	1,125,325	46,262	479,679	525,941	459,744
1,731,477	31,980	55,206	963,288	1,050,474	43,185	447,774	490,959	429,165
1,829,776	33,795	58,340	1,017,975	1,110,110	45,636	473,195	518,831	453,529
8,518,978	157,342	271,618	4,739,438	5,168,398	212,471	2,203,076	2,415,547	2,111,517
4,694,482	86,706	149,678	2,611,722	2,848,106	117,085	1,214,030	1,331,115	1,163,576

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	390,520	0.061495%	3,835,007	6,204,522
78701	COUNCIL BLUFFS WATER WORKS	239,581	0.037727%	2,352,746	3,806,424
79201	POWESHIEK COUNTY	221,719	0.034914%	2,177,341	3,522,644
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	11,289	0.001778%	110,860	179,357
79204	POWESHIEK CO ASSESSOR	20,247	0.003188%	198,835	321,688
79206	POWESHIEK WATER ASSOCIATION	92,851	0.014621%	911,824	1,475,208
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	2,539	0.000400%	24,931	40,335
79301	CITY OF GRINNELL	193,208	0.030425%	1,897,356	3,069,665
79302	CITY OF DEEP RIVER	3,989	0.000628%	39,168	63,369
79303	CITY OF BROOKLYN	24,275	0.003823%	238,388	385,679
79304	CITY OF MONTEZUMA	40,263	0.006340%	395,394	639,694
79308	CITY OF MALCOM	6,246	0.000984%	61,337	99,235
79311	CITY OF SEARSBORO	433	0.000068%	4,253	6,881
79312	CITY OF GUERNSEY	278	0.000044%	2,727	4,413
79313	CITY OF HARTWICK	420	0.000066%	4,122	6,669
79314	GRINNELL LOW RENT HOUSING AUTHORITY	5,078	0.000800%	49,863	80,671
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	315,087	0.049617%	3,094,241	5,006,063
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	1,009,175	0.158915%	9,910,364	16,033,627
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	301,805	0.047526%	2,963,809	4,795,043
79544	BGM SCHOOL HOT LUNCH PROGRAM	9,964	0.001569%	97,849	158,306
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	16,435	0.002588%	161,399	261,122
79702	BROOKLYN MUNICIPAL UTILITIES	18,500	0.002913%	181,675	293,926
80201	RINGGOLD COUNTY	199,768	0.031458%	1,961,774	3,173,885
80203	RINGGOLD COUNTY HOSPITAL	564,878	0.088952%	5,547,255	8,974,708
80204	RINGGOLD COUNTY EXTENSION	4,669	0.000735%	45,849	74,177
80207	SUN VALLEY SANITARY DISTRICT	6,702	0.001055%	65,815	106,480
80301	CITY OF DIAGONAL	5,787	0.000911%	56,832	91,946
80303	CITY OF MOUNT AYR	30,589	0.004817%	300,392	485,994
80307	CITY OF KELLERTON	2,947	0.000464%	28,939	46,819
80308	CITY OF TINGLEY	703	0.000111%	6,900	11,163
80309	CITY OF BENTON	36	0.000006%	351	568
80310	CITY OF REDDING	107	0.000017%	1,052	1,703
80313	CITY OF DELPHOS	54	0.000008%	526	851
80315	LOW RENT HOUSING AGENCY OF MT AYR	4,686	0.000738%	46,017	74,449
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	391,367	0.061629%	3,843,330	6,217,988

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
1,835,105	33,894	58,510	1,020,940	1,113,344	45,769	474,573	520,342	454,850
1,125,822	20,794	35,896	626,339	683,029	28,079	291,147	319,226	279,047
1,041,889	19,243	33,219	579,643	632,105	25,986	269,441	295,427	258,243
53,048	980	1,691	29,513	32,184	1,323	13,719	15,042	13,149
95,145	1,757	3,034	52,933	57,724	2,373	24,605	26,978	23,583
436,321	8,059	13,912	242,742	264,713	10,882	112,836	123,718	108,147
11,930	220	380	6,637	7,237	298	3,085	3,383	2,957
907,911	16,771	28,948	505,106	550,825	22,644	234,793	257,437	225,033
18,743	346	598	10,427	11,371	467	4,847	5,314	4,646
114,072	2,107	3,637	63,463	69,207	2,845	29,500	32,345	28,274
189,202	3,495	6,032	105,260	114,787	4,719	48,929	53,648	46,896
29,351	542	936	16,329	17,807	732	7,590	8,322	7,275
2,035	38	65	1,132	1,235	51	526	577	504
1,305	24	42	726	792	33	338	371	323
1,972	36	63	1,097	1,196	49	510	559	489
23,860	441	761	13,274	14,476	595	6,170	6,765	5,914
1,480,638	27,347	47,208	823,736	898,291	36,929	382,905	419,834	366,991
4,742,249	87,588	151,201	2,638,297	2,877,086	118,276	1,226,384	1,344,660	1,175,416
1,418,225	26,194	45,219	789,013	860,426	35,372	366,764	402,136	351,522
46,822	865	1,493	26,049	28,407	1,168	12,109	13,277	11,605
77,232	1,426	2,462	42,967	46,855	1,926	19,973	21,899	19,143
86,934	1,606	2,772	48,365	52,743	2,168	22,482	24,650	21,548
938,736	17,338	29,931	522,256	569,525	23,413	242,765	266,178	232,676
2,654,440	49,027	84,634	1,476,768	1,610,429	66,204	686,459	752,663	657,930
21,939	405	700	12,206	13,311	547	5,674	6,221	5,438
31,493	582	1,004	17,521	19,107	785	8,144	8,929	7,806
27,195	502	867	15,130	16,499	678	7,033	7,711	6,741
143,742	2,655	4,583	79,969	87,207	3,585	37,173	40,758	35,628
13,848	256	442	7,704	8,402	345	3,581	3,926	3,432
3,302	61	105	1,837	2,003	82	854	936	818
168	3	5	93	101	4	43	47	42
504	9	16	280	305	13	130	143	125
252	5	8	140	153	6	65	71	62
22,020	407	702	12,250	13,359	549	5,694	6,243	5,458
1,839,088	33,967	58,637	1,023,156	1,115,760	45,869	475,603	521,472	455,837

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

**Regular Membership Group**

As of and for the year ended June 30, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
80553	DIAGONAL COMM SCH DIST	90,397	0.014235%	887,727	1,436,223
81201	SAC COUNTY	249,055	0.039219%	2,445,787	3,956,953
81203	SAC CO AGRI EXT DIST	10,246	0.001613%	100,617	162,785
81204	SAC COUNTY ASSESSOR	16,809	0.002647%	165,067	267,057
81207	SAC CO SOIL & WATER CONS DIST	6,162	0.000970%	60,510	97,897
81301	CITY OF ODEBOLT	15,136	0.002383%	148,640	240,479
81303	CITY OF SCHALLER	10,223	0.001610%	100,389	162,416
81304	CITY OF AUBURN	7,608	0.001198%	74,716	120,881
81305	CITY OF LAKE VIEW	43,035	0.006777%	422,617	683,737
81306	CITY OF SAC CITY	82,687	0.013021%	812,008	1,313,719
81307	CITY OF EARLY	9,709	0.001529%	95,342	154,250
81309	CITY OF LYTTON	6,611	0.001041%	64,921	105,033
81311	CITY OF WALL LAKE	28,524	0.004492%	280,118	453,193
81316	CITY OF NEMAHA	214	0.000034%	2,105	3,405
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	199,121	0.031356%	1,955,416	3,163,599
81548	SCHALLER- CRESTLAND COMM SCH DIST	201,799	0.031777%	1,981,722	3,206,157
81601	SAC COUNTY SOLID WASTE AGENCY	7,661	0.001206%	75,234	121,718
82201	SCOTT COUNTY	1,878,979	0.295884%	18,452,077	29,852,963
82205	SCOTT CO AGR EXT DIST	33,370	0.005255%	327,705	530,182
82211	WASTE COMMISSION OF SCOTT COUNTY	161,918	0.025497%	1,590,078	2,572,532
82301	CITY OF DAVENPORT	2,691,932	0.423900%	26,435,485	42,769,037
82303	CITY OF ELDRIDGE	128,499	0.020235%	1,261,891	2,041,568
82304	CITY OF WALCOTT	37,440	0.005896%	367,669	594,839
82305	CITY OF BUFFALO	26,441	0.004164%	259,660	420,095
82308	CITY OF BETTENDORF	989,163	0.155764%	9,713,839	15,715,677
82309	CITY OF PRINCETON	11,038	0.001738%	108,393	175,365
82311	CITY OF LE CLAIRE	60,283	0.009493%	591,990	957,760
82312	CITY OF LONG GROVE	21,668	0.003412%	212,783	344,255
82316	CITY OF BLUE GRASS	26,016	0.004097%	255,480	413,331
82317	CITY OF DIXON	1,595	0.000251%	15,665	25,344
82319	CITY OF RIVERDALE	7,351	0.001158%	72,192	116,797
82320	CITY OF DONAHUE	1,403	0.000221%	13,779	22,292
82321	CITY OF MAYSVILLE	910	0.000143%	8,935	14,455
82322	CITY OF NEW LIBERTY	841	0.000132%	8,260	13,363
82324	CITY OF MCCAUSLAND	2,242	0.000353%	22,012	35,613

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
424,790	7,846	13,544	236,327	257,717	10,595	109,854	120,449	105,289	
1,170,344	21,616	37,315	651,108	710,039	29,189	302,660	331,849	290,082	
48,147	889	1,535	26,786	29,210	1,201	12,451	13,652	11,934	
78,987	1,459	2,518	43,944	47,921	1,970	20,427	22,397	19,578	
28,955	535	923	16,109	17,567	722	7,488	8,210	7,177	
71,126	1,314	2,268	39,570	43,152	1,774	18,394	20,168	17,629	
48,038	887	1,532	26,725	29,144	1,198	12,423	13,621	11,907	
35,753	660	1,140	19,891	21,691	892	9,246	10,138	8,862	
202,228	3,735	6,448	112,507	122,690	5,044	52,298	57,342	50,124	
388,557	7,177	12,389	216,170	235,736	9,691	100,484	110,175	96,308	
45,622	843	1,455	25,381	27,679	1,138	11,798	12,936	11,308	
31,065	574	990	17,283	18,847	775	8,034	8,809	7,700	
134,040	2,476	4,274	74,572	81,322	3,343	34,664	38,007	33,223	
1,007	19	32	560	611	25	260	285	250	
935,694	17,282	29,834	520,563	567,679	23,337	241,978	265,315	231,922	
948,282	17,515	30,235	527,566	575,316	23,651	245,233	268,884	235,041	
36,000	665	1,148	20,028	21,841	898	9,310	10,208	8,923	
8,829,580	163,080	281,521	4,912,238	5,356,839	220,218	2,283,400	2,503,618	2,188,503	
156,811	2,896	5,000	87,240	95,136	3,911	40,553	44,464	38,867	
760,875	14,053	24,260	423,304	461,617	18,977	196,768	215,745	188,591	
12,649,753	233,637	403,323	7,037,548	7,674,508	315,497	3,271,327	3,586,824	3,135,372	
603,832	11,153	19,253	335,935	366,341	15,060	156,156	171,216	149,666	
175,935	3,249	5,609	97,879	106,737	4,388	45,498	49,886	43,607	
124,251	2,295	3,962	69,126	75,383	3,099	32,132	35,231	30,797	
4,648,209	85,851	148,203	2,585,979	2,820,033	115,931	1,202,064	1,317,995	1,152,107	
51,868	958	1,654	28,856	31,468	1,294	13,413	14,707	12,856	
283,276	5,232	9,032	157,597	171,861	7,065	73,257	80,322	70,213	
101,820	1,881	3,246	56,646	61,773	2,539	26,331	28,870	25,237	
122,251	2,258	3,898	68,013	74,169	3,049	31,615	34,664	30,301	
7,496	138	239	4,170	4,547	187	1,939	2,126	1,858	
34,545	638	1,101	19,219	20,958	862	8,934	9,796	8,562	
6,593	122	210	3,668	4,000	164	1,705	1,869	1,634	
4,275	79	136	2,379	2,594	107	1,106	1,213	1,060	
3,952	73	126	2,199	2,398	99	1,022	1,121	980	
10,533	195	336	5,860	6,391	263	2,724	2,987	2,611	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
82326	CITY OF PANORAMA PARK	810	0.000128%	7,952	12,865
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	10,109,339	1.591924%	99,276,394	160,615,771
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,581,642	0.406533%	25,352,410	41,016,768
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	1,820,277	0.286640%	17,875,601	28,920,303
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	2,397,437	0.377526%	23,543,466	38,090,143
82553	EASTERN IOWA COMMUNITY COLLEGE	1,339,493	0.210931%	13,154,174	21,281,674
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	543,270	0.085549%	5,335,060	8,631,405
82604	AEA 9 - MISSISSIPPI BEND	2,144,151	0.337641%	21,056,132	34,065,972
82605	PARK VIEW WATER & SANITARY DISTRICT	11,804	0.001859%	115,917	187,538
82606	QUAD CITY GARAGE POLICY GROUP	92,646	0.014589%	909,812	1,471,952
83201	SHELBY COUNTY	307,902	0.048486%	3,023,681	4,891,907
83203	SHELBY COUNTY AG	10,428	0.001642%	102,404	165,676
83204	MYRTUE MEDICAL CENTER	1,274,808	0.200745%	12,518,951	20,253,969
83208	SHELBY CO SOIL & WATER CONS DIST	218	0.000034%	2,137	3,458
83301	CITY OF HARLAN	114,556	0.018039%	1,124,974	1,820,055
83304	CITY OF SHELBY	16,632	0.002619%	163,327	264,241
83305	CITY OF ELK HORN	8,610	0.001356%	84,550	136,790
83306	CITY OF DEFIANCE	3,258	0.000513%	31,999	51,770
83307	CITY OF PANAMA	3,127	0.000492%	30,705	49,676
83308	CITY OF EARLING	5,294	0.000834%	51,987	84,109
83309	CITY OF IRWIN	5,514	0.000868%	54,145	87,599
83310	CITY OF PORTSMOUTH	1,843	0.000290%	18,098	29,281
83313	CITY OF KIRKMAN	214	0.000034%	2,105	3,405
83314	CITY OF WESTPHALIA	80	0.000013%	789	1,277
83315	CITY OF TENNANT	322	0.000051%	3,158	5,110
83531	HARLAN COMM SCH DIST	956,652	0.150645%	9,394,578	15,199,155
83534	AHST COMM SCH DIST	358,932	0.056521%	3,524,808	5,702,662
83701	HARLAN MUNICIPAL UTILITIES	164,410	0.025890%	1,614,549	2,612,121
84201	SIOUX COUNTY	389,723	0.061370%	3,827,183	6,191,864
84203	SIOUX COUNTY AGRI	11,207	0.001765%	110,057	178,058
84206	ROCK VALLEY RURAL WATER DIST	27,001	0.004252%	265,153	428,982
84301	CITY OF HAWARDEN	83,183	0.013099%	816,875	1,321,594
84302	CITY OF BOYDEN	12,948	0.002039%	127,148	205,709
84303	CITY OF ROCK VALLEY	66,400	0.010456%	652,068	1,054,957
84304	CITY OF SIOUX CENTER	259,730	0.040900%	2,550,616	4,126,552

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
3,805	70	121	2,117	2,308	95	984	1,079	943
47,505,157	877,406	1,514,649	26,428,962	28,821,017	1,184,824	12,285,214	13,470,038	11,774,646
12,131,486	224,064	386,799	6,749,217	7,360,080	302,571	3,137,299	3,439,870	3,006,915
8,553,728	157,984	272,726	4,758,770	5,189,480	213,338	2,212,062	2,425,400	2,120,130
11,265,881	208,077	359,200	6,267,647	6,834,924	280,982	2,913,447	3,194,429	2,792,365
6,294,458	116,256	200,692	3,501,851	3,818,799	156,990	1,627,797	1,784,787	1,560,147
2,552,902	47,151	81,396	1,420,278	1,548,825	63,672	660,201	723,873	632,763
10,075,656	186,094	321,251	5,605,479	6,112,824	251,296	2,605,645	2,856,941	2,497,356
55,468	1,024	1,769	30,859	33,652	1,383	14,344	15,727	13,748
435,358	8,041	13,881	242,206	264,128	10,858	112,587	123,445	107,908
1,446,874	26,723	46,132	804,952	877,807	36,086	374,173	410,259	358,623
49,002	905	1,562	27,262	29,729	1,222	12,672	13,894	12,146
5,990,495	110,642	191,000	3,332,745	3,634,387	149,409	1,549,190	1,698,599	1,484,806
1,023	19	33	569	621	26	265	291	254
538,316	9,943	17,164	299,486	326,593	13,426	139,213	152,639	133,427
78,154	1,443	2,492	43,480	47,415	1,949	20,211	22,160	19,371
40,458	749	1,290	22,508	24,547	1,009	10,465	11,474	10,026
15,312	283	488	8,519	9,290	382	3,960	4,342	3,795
14,693	271	468	8,174	8,913	366	3,800	4,166	3,642
24,877	459	793	13,840	15,092	620	6,433	7,053	6,166
25,909	479	826	14,414	15,719	646	6,700	7,346	6,422
8,660	160	276	4,818	5,254	216	2,240	2,456	2,147
1,007	19	32	560	611	25	260	285	250
378	7	12	210	229	9	98	107	94
1,511	28	48	841	917	38	391	429	375
4,495,438	83,030	143,332	2,500,987	2,727,349	112,120	1,162,556	1,274,676	1,114,241
1,686,670	31,152	53,778	938,360	1,023,290	42,067	436,186	478,253	418,059
772,584	14,269	24,633	429,819	468,721	19,269	199,796	219,065	191,493
1,831,361	33,825	58,391	1,018,857	1,111,073	45,676	473,605	519,281	453,922
52,664	973	1,679	29,299	31,951	1,313	13,619	14,932	13,053
126,880	2,343	4,045	70,588	76,976	3,164	32,812	35,976	31,448
390,886	7,220	12,463	217,465	237,148	9,749	101,086	110,835	96,885
60,842	1,124	1,940	33,849	36,913	1,517	15,734	17,251	15,080
312,024	5,763	9,949	173,591	189,303	7,782	80,692	88,474	77,338
1,220,506	22,542	38,914	679,015	740,471	30,441	315,633	346,074	302,515

Iowa Public Employees' Retirement System  
Schedule of Employer Allocations and Collective Pension Amounts Allocated by Employer -  
**Regular Membership Group**  
As of and for the year ended June 30, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
84305	CITY OF MAURICE	4,246	0.000669%	41,701	67,467
84307	CITY OF ORANGE CITY	163,637	0.025768%	1,606,958	2,599,840
84308	CITY OF IRETON	9,174	0.001445%	90,087	145,748
84309	HAWARDEN REGIONAL HEALTHCARE	277,970	0.043772%	2,729,740	4,416,350
84311	CITY OF GRANVILLE	6,541	0.001030%	64,230	103,916
84312	CITY OF ALTON	35,262	0.005553%	346,283	560,240
84314	CITY OF HOSPERS	11,303	0.001780%	110,997	179,578
84317	CITY OF HULL	41,664	0.006561%	409,151	661,952
84318	CITY OF CHATSWORTH	89	0.000014%	877	1,419
84319	CITY OF MATLOCK	282	0.000044%	2,774	4,488
84320	ORANGE CITY AREA HEALTH SYSTEM	1,598,532	0.251722%	15,698,012	25,397,259
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	133	0.000021%	1,305	2,111
84544	SIOUX CENTER COMM SCH DIST	704,137	0.110881%	6,914,810	11,187,228
84545	BOYDEN HULL COMM SCH DIST	374,625	0.058993%	3,678,921	5,951,996
84546	ROCK VALLEY COMM SCH DIST	387,535	0.061025%	3,805,701	6,157,110
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	459,987	0.072434%	4,517,194	7,308,209
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	843,758	0.132867%	8,285,931	13,405,515
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	36,313	0.005718%	356,602	576,934
85001	IOWA STATE UNIV OF SCIENCE & TECH	3,612,227	0.568820%	35,473,028	57,390,559
85002	DEPT OF TRANSPORTATION	14,066,179	2.215011%	138,133,621	223,481,506
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	755,708	0.119002%	7,421,249	12,006,577
85201	STORY COUNTY	944,228	0.148688%	9,272,571	15,001,766
85203	STORY CO AGR EXT DIST	20,134	0.003170%	197,719	319,882
85204	STORY CO MEDICAL CENTER	891,959	0.140457%	8,759,275	14,171,322
85301	CITY OF HUXLEY	65,905	0.010378%	647,203	1,047,087
85302	CITY OF MAXWELL	12,788	0.002014%	125,580	203,172
85303	CITY OF AMES	2,075,781	0.326875%	20,384,717	32,979,714
85305	CITY OF STORY CITY	66,781	0.010516%	655,812	1,061,014
85308	CITY OF KELLEY	956	0.000151%	9,392	15,196
85310	CITY OF COLLINS	10,150	0.001598%	99,677	161,265
85311	CITY OF GILBERT	12,918	0.002034%	126,859	205,241
85312	CITY OF SLATER	29,415	0.004632%	288,859	467,335
85313	CITY OF CAMBRIDGE	10,542	0.001660%	103,527	167,493
85315	CITY OF COLO	13,866	0.002183%	136,164	220,295
85318	CITY OF NEVADA	139,139	0.021910%	1,366,384	2,210,624

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
19,955	369	636	11,101	12,106	498	5,160	5,658	4,946	
768,952	14,202	24,517	427,798	466,517	19,178	198,857	218,035	190,593	
43,108	796	1,374	23,982	26,152	1,075	11,148	12,223	10,685	
1,306,219	24,126	41,647	726,700	792,473	32,578	337,799	370,377	323,760	
30,735	568	980	17,099	18,647	767	7,948	8,715	7,618	
165,702	3,060	5,283	92,186	100,529	4,133	42,852	46,985	41,071	
53,114	981	1,693	29,549	32,223	1,325	13,736	15,061	13,165	
195,785	3,616	6,242	108,923	118,781	4,883	50,631	55,514	48,527	
420	8	13	233	254	10	109	119	104	
1,327	25	42	738	805	33	343	376	329	
7,511,721	138,739	239,503	4,179,063	4,557,305	187,349	1,942,591	2,129,940	1,861,858	
624	12	20	347	379	16	161	177	155	
3,308,835	61,113	105,499	1,840,834	2,007,446	82,525	855,691	938,216	820,129	
1,760,416	32,514	56,129	979,388	1,068,031	43,906	455,258	499,164	436,337	
1,821,082	33,635	58,063	1,013,138	1,104,836	45,420	470,946	516,366	451,374	
2,161,541	39,923	68,918	1,202,549	1,311,390	53,911	558,992	612,903	535,760	
3,964,935	73,231	126,418	2,205,847	2,405,496	98,889	1,025,364	1,124,253	982,750	
170,639	3,152	5,441	94,933	103,526	4,256	44,129	48,385	42,295	
16,974,345	313,510	541,208	9,443,488	10,298,206	423,355	4,389,701	4,813,056	4,207,267	
66,098,890	1,220,827	2,107,491	36,773,378	40,101,696	1,648,568	17,093,702	18,742,270	16,383,295	
3,551,173	65,589	113,226	1,975,655	2,154,470	88,570	918,362	1,006,932	880,195	
4,437,056	81,951	141,472	2,468,508	2,691,931	110,664	1,147,458	1,258,122	1,099,770	
94,611	1,747	3,017	52,636	57,400	2,360	24,467	26,827	23,450	
4,191,437	77,415	133,639	2,331,860	2,542,914	104,538	1,083,939	1,188,477	1,038,891	
309,696	5,720	9,874	172,296	187,890	7,724	80,090	87,814	76,761	
60,092	1,110	1,916	33,431	36,457	1,499	15,540	17,039	14,894	
9,754,375	180,160	311,008	5,426,737	5,917,905	243,282	2,522,559	2,765,841	2,417,723	
313,815	5,796	10,006	174,588	190,390	7,827	81,155	88,982	77,782	
4,494	83	143	2,500	2,726	112	1,162	1,274	1,114	
47,697	881	1,521	26,536	28,938	1,190	12,335	13,525	11,822	
60,704	1,121	1,935	33,772	36,828	1,514	15,699	17,213	15,046	
138,223	2,553	4,407	76,899	83,859	3,447	35,746	39,193	34,260	
49,539	915	1,580	27,561	30,056	1,236	12,811	14,047	12,279	
65,156	1,203	2,077	36,249	39,529	1,625	16,850	18,475	16,150	
653,834	12,078	20,848	363,753	396,679	16,307	169,089	185,396	162,058	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
85322	CITY OF ROLAND	19,662	0.003096%	193,086	312,387
85323	CITY OF ZEARING	7,926	0.001248%	77,836	125,928
85325	CITY OF MCCALLSBURG	1,910	0.000301%	18,756	30,344
85327	MARY GREELEY MEDICAL CENTER	5,319,758	0.837706%	52,241,435	84,519,572
85544	AMES COMMUNITY SCHOOL DISTRICT	2,787,394	0.438933%	27,372,949	44,285,728
85545	GILBERT COMMUNITY SCHOOL DISTRICT	669,103	0.105364%	6,570,771	10,630,618
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	614,420	0.096753%	6,033,772	9,761,827
85548	BALLARD COMMUNITY SCHOOL DISTRICT	868,162	0.136710%	8,525,581	13,793,236
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRICT	237,926	0.037466%	2,336,493	3,780,129
85550	NEVADA COMMUNITY SCHOOL DISTRICT	984,686	0.155059%	9,669,879	15,644,556
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	266,792	0.042012%	2,619,966	4,238,750
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	45,974	0.007240%	451,482	730,436
86201	TAMA COUNTY	432,287	0.068073%	4,245,177	6,868,122
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	10,359	0.001631%	101,725	164,577
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	1,202	0.000189%	11,807	19,103
86301	CITY OF TAMA	39,971	0.006294%	392,523	635,050
86302	CITY OF GLADBROOK	12,422	0.001956%	121,984	197,353
86303	CITY OF TRAER	13,895	0.002188%	136,451	220,758
86304	CITY OF ELBERON	2,592	0.000408%	25,458	41,188
86305	CITY OF GARWIN	3,830	0.000603%	37,616	60,858
86306	CITY OF DYSART	18,287	0.002880%	179,586	290,547
86307	CITY OF CHELSEA	4,226	0.000666%	41,505	67,150
86308	CITY OF TOLEDO	33,287	0.005242%	326,884	528,854
86309	CITY OF CLUTIER	2,469	0.000389%	24,243	39,221
86315	CITY OF MONTOUR	2,607	0.000411%	25,606	41,427
86317	GARWIN LIBRARY ASSOCIATION	373	0.000059%	3,660	5,922
86319	CITY OF VINING	174	0.000027%	1,706	2,760
86320	CITY OF LINCOLN	338	0.000053%	3,322	5,374
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	948,617	0.149379%	9,315,673	15,071,499
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	288,189	0.045381%	2,830,090	4,578,703
86594	GMG COMMUNITY SCHOOL DISTRICT	253,844	0.039973%	2,492,817	4,033,041
86701	TRAER MUNICIPAL UTILITIES	48,133	0.007580%	472,677	764,727
87201	TAYLOR COUNTY	191,717	0.030190%	1,882,709	3,045,968
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	8,013	0.001262%	78,692	127,312
87205	TAYLOR CO SOIL & WATER CONS DIST	3,134	0.000494%	30,778	49,795

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
92,394	1,706	2,946	51,403	56,055	2,304	23,894	26,198	22,901	
37,246	688	1,188	20,721	22,597	929	9,632	10,561	9,232	
8,975	166	286	4,993	5,445	224	2,321	2,545	2,225	
24,998,265	461,710	797,042	13,907,506	15,166,258	623,479	6,464,751	7,088,230	6,196,079	
13,098,343	241,922	417,626	7,287,116	7,946,664	326,684	3,387,336	3,714,020	3,246,560	
3,144,207	58,073	100,250	1,749,244	1,907,567	78,419	813,117	891,536	779,324	
2,887,245	53,327	92,057	1,606,287	1,751,671	72,011	746,665	818,676	715,634	
4,079,611	75,349	130,074	2,269,646	2,475,069	101,749	1,055,020	1,156,769	1,011,174	
1,118,045	20,650	35,648	622,012	678,310	27,885	289,135	317,020	277,119	
4,627,174	85,463	147,532	2,574,276	2,807,271	115,406	1,196,624	1,312,030	1,146,893	
1,253,691	23,155	39,973	697,477	760,605	31,268	324,214	355,482	310,740	
216,040	3,990	6,888	120,192	131,070	5,388	55,870	61,258	53,548	
2,031,377	37,519	64,768	1,130,134	1,232,421	50,664	525,330	575,994	503,498	
48,677	899	1,552	27,081	29,532	1,214	12,588	13,802	12,065	
5,650	104	180	3,143	3,427	141	1,461	1,602	1,400	
187,828	3,469	5,989	104,496	113,954	4,685	48,574	53,259	46,555	
58,371	1,078	1,861	32,474	35,413	1,456	15,095	16,551	14,468	
65,294	1,206	2,082	36,325	39,613	1,628	16,885	18,513	16,184	
12,182	227	388	6,777	7,392	304	3,150	3,454	3,019	
18,000	332	574	10,014	10,920	449	4,655	5,104	4,461	
85,935	1,587	2,740	47,809	52,136	2,143	22,223	24,366	21,300	
19,861	367	633	11,049	12,049	495	5,136	5,631	4,923	
156,419	2,889	4,987	87,022	94,898	3,901	40,451	44,352	38,770	
11,600	214	370	6,454	7,038	289	3,000	3,289	2,875	
12,253	226	391	6,817	7,434	306	3,169	3,475	3,037	
1,752	32	56	974	1,062	44	453	497	434	
816	15	26	454	495	20	211	231	202	
1,590	29	51	884	964	40	411	451	394	
4,457,681	82,332	142,128	2,479,981	2,704,441	111,179	1,152,792	1,263,971	1,104,883	
1,354,238	25,012	43,178	753,415	821,605	33,776	350,217	383,993	335,662	
1,192,848	22,032	38,033	663,628	723,693	29,751	308,480	338,231	295,660	
226,182	4,178	7,212	125,834	137,224	5,641	58,493	64,134	56,062	
900,903	16,639	28,724	501,207	546,570	22,469	232,981	255,450	223,298	
37,655	695	1,201	20,949	22,845	939	9,738	10,677	9,333	
14,728	272	470	8,194	8,936	367	3,809	4,176	3,650	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
87301	CITY OF BEDFORD	31,298	0.004928%	307,353	497,256
87305	CITY OF NEW MARKET	5,005	0.000788%	49,154	79,525
87306	CITY OF CLEARFIELD	6,826	0.001075%	67,034	108,452
87307	CITY OF GRAVITY	429	0.000067%	4,209	6,810
87308	CITY OF BLOCKTON	1,415	0.000223%	13,900	22,488
87309	CITY OF CONWAY	91	0.000014%	892	1,444
87310	CITY OF LENOX	25,220	0.003971%	247,666	400,690
87313	CITY OF SHARPSBURG	99	0.000016%	973	1,575
87314	LOW RENT HOUSING AGENCY OF LENOX	5,617	0.000884%	55,156	89,235
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	290,602	0.045761%	2,853,792	4,617,049
87563	LENOX COMMUNITY SCHOOL DISTRICT	274,025	0.043151%	2,690,994	4,353,665
87703	LENOX MUNICIPAL LIGHT AND WATER	33,866	0.005333%	332,572	538,056
88201	UNION COUNTY	220,619	0.034741%	2,166,537	3,505,164
88203	UNION COUNTY AGRI	8,410	0.001324%	82,587	133,614
88204	GREATER REGIONAL MEDICAL CENTER	1,597,359	0.251537%	15,686,490	25,378,618
88301	CITY OF CRESTON	105,010	0.016536%	1,031,222	1,668,377
88302	CITY OF LORIMOR	4,762	0.000750%	46,759	75,650
88306	CITY OF AFTON	9,717	0.001530%	95,426	154,386
88309	CITY OF CROMWELL	268	0.000042%	2,631	4,257
88310	CITY OF ARISPE	268	0.000042%	2,631	4,257
88311	AFTON HOUSING COMMISSION	5,788	0.000911%	56,840	91,960
88312	CITY OF SHANNON CITY	127	0.000020%	1,245	2,015
88313	CITY OF THAYER	167	0.000026%	1,644	2,660
88532	CRESTON COMMUNITY SCHOOL DISTRICT	919,331	0.144768%	9,028,073	14,606,200
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	301,913	0.047542%	2,964,862	4,796,746
88535	SOUTHWESTERN COMMUNITY COLLEGE	339,965	0.053535%	3,338,550	5,401,322
88601	SOUTHERN IA COUNCIL OF GOVERNMTS	32,660	0.005143%	320,733	518,902
88603	SO IOWA REGIONAL HOUSING AUTHORITY	43,240	0.006809%	424,632	686,998
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	102,309	0.016111%	1,004,705	1,625,477
88701	CRESTON CTY WATER WORKS	89,066	0.014025%	874,650	1,415,065
89201	VAN BUREN COUNTY	165,314	0.026032%	1,623,423	2,626,479
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	4,117	0.000648%	40,432	65,414
89204	VAN BUREN COUNTY HOSPITAL	588,960	0.092744%	5,783,740	9,357,309
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	802	0.000126%	7,881	12,750
89301	CITY OF FARMINGTON	11,019	0.001735%	108,209	175,068

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
147,073	2,716	4,689	81,822	89,227	3,668	38,034	41,702	36,454	
23,521	434	750	13,086	14,270	587	6,083	6,670	5,830	
32,077	592	1,023	17,846	19,461	800	8,295	9,095	7,951	
2,014	37	64	1,121	1,222	50	521	571	499	
6,651	123	212	3,700	4,035	166	1,720	1,886	1,649	
427	8	14	238	260	11	110	121	106	
118,512	2,189	3,779	65,933	71,901	2,956	30,648	33,604	29,374	
466	9	15	259	283	12	120	132	115	
26,393	487	842	14,683	16,012	658	6,825	7,483	6,542	
1,365,580	25,222	43,540	759,725	828,487	34,059	353,150	387,209	338,473	
1,287,679	23,783	41,056	716,386	781,225	32,116	333,004	365,120	319,165	
159,140	2,939	5,074	88,536	96,549	3,969	41,155	45,124	39,445	
1,036,719	19,148	33,055	576,767	628,970	25,857	268,104	293,961	256,961	
39,519	730	1,260	21,986	23,976	986	10,220	11,206	9,795	
7,506,207	138,637	239,327	4,175,995	4,553,959	187,212	1,941,165	2,128,377	1,860,491	
493,454	9,114	15,733	274,528	299,375	12,307	127,611	139,918	122,308	
22,375	413	713	12,448	13,574	558	5,786	6,344	5,546	
45,662	843	1,456	25,404	27,703	1,139	11,809	12,948	11,318	
1,259	23	40	700	763	31	326	357	312	
1,259	23	40	701	764	31	326	357	312	
27,199	502	867	15,132	16,501	678	7,034	7,712	6,742	
596	11	19	332	362	15	154	169	148	
787	15	25	438	478	20	203	223	195	
4,320,060	79,790	137,740	2,403,418	2,620,948	107,746	1,117,202	1,224,948	1,070,772	
1,418,729	26,204	45,235	789,294	860,733	35,384	366,895	402,279	351,647	
1,597,543	29,506	50,936	888,775	969,217	39,844	413,137	452,981	395,968	
153,475	2,835	4,893	85,384	93,112	3,828	39,690	43,518	38,040	
203,193	3,753	6,479	113,044	123,276	5,068	52,547	57,615	50,363	
480,766	8,880	15,329	267,469	291,678	11,991	124,330	136,321	119,163	
418,532	7,730	13,344	232,846	253,920	10,439	108,236	118,675	103,738	
776,831	14,348	24,768	432,181	471,297	19,375	200,895	220,270	192,546	
19,347	357	617	10,764	11,738	483	5,003	5,486	4,795	
2,767,601	51,117	88,242	1,539,725	1,679,084	69,027	715,724	784,751	685,979	
3,771	70	120	2,098	2,288	94	975	1,069	935	
51,780	956	1,651	28,807	31,414	1,291	13,391	14,682	12,834	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
89302	CITY OF BONAPARTE	4,898	0.000771%	48,098	77,817
89303	CITY OF MILTON	4,156	0.000654%	40,809	66,023
89304	CITY OF STOCKPORT	2,835	0.000446%	27,840	45,041
89305	CITY OF KEOSAUQUA	20,943	0.003298%	205,667	332,741
89306	CITY OF CANTRIL	1,996	0.000314%	19,600	31,710
89308	CITY OF BIRMINGHAM	2,663	0.000419%	26,150	42,307
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	406,453	0.064004%	3,991,475	6,457,666
89547	HARMONY COMMUNITY SCHOOL DISTRICT	187,742	0.029564%	1,843,672	2,982,812
89701	KEOSAUQUA LIGHT AND POWER	11,658	0.001836%	114,483	185,219
90201	WAPELLO COUNTY	410,520	0.064645%	4,031,414	6,522,283
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	15,304	0.002410%	150,294	243,155
90210	WAPELLO COUNTY SOIL & WATER	5,442	0.000857%	53,441	86,461
90301	CITY OF OTTUMWA	573,092	0.090245%	5,627,919	9,105,211
90302	CITY OF AGENCY	7,759	0.001222%	76,192	123,268
90304	CITY OF ELDON	11,882	0.001871%	116,681	188,774
90308	CITY OF EDDYVILLE	11,584	0.001824%	113,759	184,047
90309	CITY OF BLAKESBURG	4,327	0.000681%	42,494	68,749
90312	CITY OF CHILlicothe	287	0.000045%	2,815	4,554
90313	CITY OF KIRKVILLE	842	0.000133%	8,265	13,372
90315	EDDYVILLE PUBLIC LIBRARY	2,591	0.000408%	25,443	41,164
90316	OTTUMWA HOUSING AUTHORITY	63,059	0.009930%	619,260	1,001,879
90320	EDDYVILLE COMMUNITY FIRE AGENCY	376	0.000059%	3,697	5,981
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	385,541	0.060711%	3,786,111	6,125,415
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,678,460	0.421779%	26,303,193	42,555,006
90551	INDIAN HILLS COMMUNITY COLLEGE	1,292,404	0.203516%	12,691,748	20,533,530
90602	AREA XV REGIONAL PLANNING COMMISSION	20,120	0.003168%	197,580	319,657
90604	AREA XV MULTI-COUNTY HOUSING AGY	28,531	0.004493%	280,182	453,296
90701	OTTUMWA WATERWORKS	140,497	0.022124%	1,379,716	2,232,194
90702	EDDYVILLE WATER DEPARTMENT	27	0.000004%	263	426
91201	WARREN COUNTY	615,122	0.096864%	6,040,659	9,772,968
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	10,513	0.001655%	103,239	167,026
91206	WARREN CTY HOUSING AUTHORITY	10,518	0.001656%	103,291	167,111
91301	CITY OF INDIANOLA	350,356	0.055171%	3,440,592	5,566,413
91303	CITY OF CARLISLE	77,878	0.012264%	764,787	1,237,322
91304	CITY OF LACONA	4,558	0.000718%	44,758	72,413

See notes to Schedules.

DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
23,016	425	734	12,805	13,964	574	5,952	6,526	5,705	
19,528	361	623	10,864	11,848	487	5,050	5,537	4,840	
13,322	246	425	7,411	8,082	332	3,445	3,777	3,302	
98,414	1,818	3,138	54,752	59,708	2,455	25,451	27,906	24,393	
9,379	173	299	5,218	5,690	234	2,425	2,659	2,325	
12,513	231	399	6,961	7,591	312	3,236	3,548	3,101	
1,909,977	35,277	60,897	1,062,594	1,158,768	47,637	493,935	541,572	473,408	
882,223	16,294	28,129	490,815	535,238	22,003	228,150	250,153	218,668	
54,782	1,012	1,747	30,477	33,236	1,366	14,167	15,533	13,578	
1,929,089	35,630	61,507	1,073,227	1,170,364	48,113	498,878	546,991	478,145	
71,918	1,328	2,293	40,011	43,632	1,794	18,599	20,393	17,826	
25,572	472	815	14,227	15,514	638	6,613	7,251	6,338	
2,693,039	49,740	85,865	1,498,242	1,633,847	67,167	696,441	763,608	667,498	
36,459	673	1,162	20,284	22,119	909	9,429	10,338	9,037	
55,833	1,031	1,780	31,062	33,873	1,393	14,439	15,832	13,839	
54,435	1,005	1,736	30,284	33,025	1,358	14,077	15,435	13,492	
20,334	376	648	11,312	12,336	507	5,258	5,765	5,040	
1,347	25	43	749	817	34	348	382	334	
3,955	73	126	2,200	2,399	99	1,023	1,122	980	
12,175	225	388	6,773	7,386	304	3,149	3,453	3,018	
296,325	5,473	9,448	164,857	179,778	7,391	76,632	84,023	73,447	
1,769	33	56	984	1,073	44	457	501	438	
1,811,707	33,462	57,764	1,007,923	1,099,149	45,186	468,522	513,708	449,050	
12,586,449	232,467	401,305	7,002,330	7,636,102	313,917	3,254,957	3,568,874	3,119,682	
6,073,181	112,169	193,637	3,378,746	3,684,552	151,471	1,570,573	1,722,044	1,505,301	
94,545	1,746	3,014	52,599	57,359	2,358	24,450	26,808	23,434	
134,071	2,476	4,275	74,589	81,340	3,344	34,672	38,016	33,231	
660,214	12,194	21,050	367,302	400,546	16,466	170,736	187,202	163,641	
126	2	4	70	76	3	33	36	31	
2,890,541	53,387	92,162	1,608,120	1,753,669	72,093	747,517	819,610	716,450	
49,401	912	1,575	27,484	29,971	1,232	12,776	14,008	12,245	
49,426	913	1,576	27,498	29,987	1,233	12,782	14,015	12,251	
1,646,372	30,408	52,493	915,941	998,842	41,062	425,765	466,827	408,070	
365,961	6,759	11,668	203,599	222,026	9,127	94,641	103,768	90,707	
21,418	396	683	11,915	12,994	534	5,539	6,073	5,309	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
91305	CITY OF MILO	10,367	0.001633%	101,812	164,717
91306	CITY OF NEW VIRGINIA	2,212	0.000348%	21,727	35,151
91307	CITY OF NORWALK	161,490	0.025430%	1,585,871	2,565,725
91308	CITY OF CUMMING	3,644	0.000574%	35,783	57,892
91309	CITY OF SANDYVILLE	54	0.000008%	526	851
91310	CITY OF ACKWORTH	36	0.000006%	350	566
91311	CITY OF HARTFORD	8,068	0.001270%	79,228	128,181
91312	CITY OF ST MARYS	984	0.000155%	9,667	15,640
91313	CITY OF MARTENSDALE	6,893	0.001085%	67,686	109,507
91318	CITY OF SPRING HILL	118	0.000019%	1,158	1,873
91319	NEW VIRGINIA SANITARY DISTRICT	964	0.000152%	9,471	15,323
91320	NEW VIRGINIA PUBLIC LIBRARY	855	0.000135%	8,395	13,583
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	2,197,795	0.346088%	21,582,934	34,918,267
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	318,354	0.050131%	3,126,319	5,057,961
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	307,471	0.048418%	3,019,445	4,885,054
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,456,695	0.229387%	14,305,136	23,143,775
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	1,031,321	0.162403%	10,127,847	16,385,487
91604	WARREN WATER DISTRICT	43,901	0.006913%	431,122	697,496
92201	WASHINGTON COUNTY	447,095	0.070404%	4,390,587	7,103,376
92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	10,896	0.001716%	106,997	173,107
92204	WASHINGTON COUNTY HOSPITAL	1,311,390	0.206506%	12,878,203	20,835,190
92207	WASHINGTON CO SOIL & WATER CONS DIS	4,112	0.000648%	40,383	65,335
92301	CITY OF WASHINGTON	167,258	0.026338%	1,642,515	2,657,367
92302	CITY OF WELLMAN	28,509	0.004489%	279,965	452,945
92303	CITY OF RIVERSIDE	22,035	0.003470%	216,385	350,081
92304	CITY OF BRIGHTON	10,681	0.001682%	104,890	169,697
92305	CITY OF KALONA	38,533	0.006068%	378,408	612,212
92308	CITY OF AINSWORTH	5,755	0.000906%	56,517	91,437
92309	CITY OF CRAWFORDSVILLE	1,530	0.000241%	15,024	24,307
92311	CITY OF WEST CHESTER	594	0.000094%	5,832	9,435
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	804,129	0.126627%	7,896,762	12,775,892
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	1,065,976	0.167860%	10,468,164	16,936,072
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	411,871	0.064858%	4,044,686	6,543,754
93201	WAYNE COUNTY	202,781	0.031932%	1,991,364	3,221,757
93203	WAYNE CO AGR EXT DIST	7,620	0.001200%	74,826	121,059

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
48,718	900	1,553	27,104	29,557	1,215	12,599	13,814	12,075	
10,396	192	331	5,784	6,307	259	2,689	2,948	2,577	
758,862	14,016	24,195	422,184	460,395	18,927	196,248	215,175	188,092	
17,123	316	546	9,526	10,388	427	4,428	4,855	4,244	
252	5	8	140	153	6	65	71	62	
167	3	5	93	101	4	43	47	41	
37,912	700	1,209	21,092	23,001	946	9,804	10,750	9,397	
4,626	85	147	2,573	2,805	115	1,196	1,311	1,147	
32,389	598	1,033	18,019	19,650	808	8,376	9,184	8,028	
554	10	18	308	336	14	143	157	137	
4,532	84	144	2,521	2,749	113	1,172	1,285	1,123	
4,017	74	128	2,235	2,437	100	1,039	1,139	996	
10,327,739	190,750	329,288	5,745,722	6,265,760	257,583	2,670,836	2,928,419	2,559,837	
1,495,988	27,630	47,698	832,276	907,604	37,311	386,874	424,185	370,796	
1,444,847	26,686	46,067	803,825	876,578	36,036	373,649	409,685	358,120	
6,845,210	126,428	218,252	3,808,256	4,152,936	170,726	1,770,226	1,940,952	1,696,656	
4,846,318	89,510	154,519	2,696,195	2,940,224	120,872	1,253,297	1,374,169	1,201,210	
206,298	3,810	6,578	114,771	125,159	5,145	53,350	58,495	51,133	
2,100,958	38,804	66,987	1,168,844	1,274,635	52,400	543,325	595,725	520,744	
51,200	946	1,632	28,484	31,062	1,277	13,241	14,518	12,690	
6,162,402	113,818	196,481	3,428,383	3,738,682	153,696	1,593,647	1,747,343	1,527,415	
19,324	357	616	10,751	11,724	482	4,997	5,479	4,790	
785,967	14,517	25,060	437,264	476,841	19,603	203,257	222,860	194,810	
133,967	2,474	4,271	74,531	81,276	3,341	34,645	37,986	33,205	
103,543	1,912	3,301	57,605	62,818	2,582	26,777	29,359	25,664	
50,191	927	1,600	27,923	30,450	1,252	12,980	14,232	12,440	
181,073	3,344	5,773	100,738	109,855	4,516	46,827	51,343	44,881	
27,044	499	862	15,046	16,407	675	6,994	7,669	6,703	
7,189	133	229	4,000	4,362	179	1,859	2,038	1,782	
2,790	52	89	1,552	1,693	70	722	792	692	
3,778,712	69,792	120,480	2,102,244	2,292,516	94,245	977,205	1,071,450	936,593	
5,009,164	92,518	159,712	2,786,792	3,039,022	124,933	1,295,410	1,420,343	1,241,573	
1,935,439	35,747	61,709	1,076,760	1,174,216	48,272	500,520	548,792	479,719	
952,896	17,600	30,382	530,133	578,115	23,766	246,426	270,192	236,185	
35,806	661	1,142	19,920	21,723	893	9,260	10,153	8,875	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
93204	WAYNE COUNTY HOSPITAL	952,794	0.150037%	9,356,694	15,137,864
93301	CITY OF CORYDON	11,935	0.001879%	117,200	189,614
93302	CITY OF SEYMOUR	11,639	0.001833%	114,297	184,917
93303	CITY OF HUMESTON	8,175	0.001287%	80,281	129,884
93304	CITY OF ALLERTON	7,235	0.001139%	71,052	114,952
93305	CITY OF LINEVILLE	2,787	0.000439%	27,366	44,274
93306	CITY OF CLIO	22	0.000004%	219	355
93309	CITY OF PROMISE CITY	429	0.000067%	4,209	6,810
93314	SEYMOUR PUBLIC LIBRARY	825	0.000130%	8,106	13,114
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	146,041	0.022997%	1,434,164	2,320,284
93537	WAYNE COMMUNITY SCHOOL DISTRICT	357,432	0.056285%	3,510,073	5,678,824
94201	WEBSTER COUNTY	637,747	0.100426%	6,262,842	10,132,431
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	19,166	0.003018%	188,217	304,510
94207	WEBSTER CO SOIL & WATER CONS DIST	1,334	0.000210%	13,102	21,197
94301	CITY OF FORT DODGE	540,247	0.085073%	5,305,370	8,583,371
94303	CITY OF CALLENDER	8,206	0.001292%	80,588	130,381
94304	CALLENDER CEMETERY - WEBSTER COUNTY	450	0.000071%	4,422	7,154
94305	CITY OF GOWRIE	12,539	0.001974%	123,134	199,215
94306	CITY OF HARCOURT	2,333	0.000367%	22,912	37,068
94307	CITY OF DAYTON	17,969	0.002830%	176,464	285,495
94308	CITY OF LEHIGH	7,418	0.001168%	72,849	117,859
94313	CITY OF MOORLAND	1,260	0.000198%	12,372	20,016
94314	CITY OF OTHO	5,912	0.000931%	58,062	93,936
94316	CITY OF BARNUM	1,640	0.000258%	16,101	26,050
94317	CITY OF CLARE	2,495	0.000393%	24,505	39,645
94318	CITY OF DUNCOMBE	8,374	0.001319%	82,239	133,051
94319	CITY OF BADGER	11,873	0.001870%	116,597	188,638
94320	COMMUNITY LIBRARY	627	0.000099%	6,162	9,969
94321	CITY OF VINCENT	2,619	0.000412%	25,719	41,610
94325	MUNIC HOUSING AGENCY OF FT DODGE	62,371	0.009822%	612,498	990,939
94326	CLARE PUBLIC LIBRARY	915	0.000144%	8,986	14,539
94336	LEHIGH PUBLIC LIBRARY	1,263	0.000199%	12,399	20,060
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	2,187,588	0.344481%	21,482,694	34,756,093
94549	IOWA CENTRAL COMMUNITY COLLEGE	1,049,130	0.165207%	10,302,733	16,668,427
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	337,118	0.053086%	3,310,589	5,356,085

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
4,477,310	82,695	142,754	2,490,901	2,716,350	111,668	1,157,868	1,269,536	1,109,748	
56,082	1,036	1,788	31,201	34,025	1,399	14,503	15,902	13,900	
54,693	1,010	1,744	30,428	33,182	1,364	14,144	15,508	13,556	
38,416	710	1,225	21,372	23,307	958	9,935	10,893	9,522	
33,999	628	1,084	18,915	20,627	848	8,793	9,641	8,427	
13,095	242	418	7,285	7,945	327	3,386	3,713	3,246	
105	2	3	58	63	3	27	30	26	
2,014	37	64	1,121	1,222	50	521	571	499	
3,879	72	124	2,158	2,354	97	1,003	1,100	961	
686,268	12,675	21,881	381,797	416,353	17,116	177,474	194,590	170,099	
1,679,620	31,022	53,553	934,438	1,019,013	41,891	434,363	476,254	416,311	
2,996,858	55,351	95,551	1,667,269	1,818,171	74,744	775,012	849,756	742,802	
90,065	1,663	2,872	50,106	54,641	2,246	23,291	25,537	22,323	
6,269	116	200	3,488	3,804	156	1,621	1,777	1,554	
2,538,695	46,889	80,943	1,412,374	1,540,206	63,317	656,527	719,844	629,242	
38,563	712	1,230	21,454	23,396	962	9,973	10,935	9,558	
2,116	39	67	1,177	1,283	53	547	600	524	
58,922	1,088	1,879	32,780	35,747	1,470	15,238	16,708	14,604	
10,964	202	350	6,099	6,651	273	2,835	3,108	2,717	
84,441	1,560	2,692	46,978	51,230	2,106	21,837	23,943	20,930	
34,859	644	1,111	19,394	21,149	869	9,015	9,884	8,640	
5,920	109	189	3,294	3,592	148	1,531	1,679	1,467	
27,783	513	886	15,457	16,856	693	7,185	7,878	6,886	
7,705	142	246	4,286	4,674	192	1,992	2,184	1,910	
11,726	217	374	6,524	7,115	292	3,032	3,324	2,906	
39,352	727	1,255	21,893	23,875	981	10,177	11,158	9,754	
55,793	1,030	1,779	31,040	33,849	1,392	14,429	15,821	13,829	
2,948	54	94	1,640	1,788	74	762	836	731	
12,307	227	392	6,847	7,466	307	3,183	3,490	3,050	
293,089	5,413	9,345	163,057	177,815	7,310	75,795	83,105	72,645	
4,300	79	137	2,392	2,608	107	1,112	1,219	1,066	
5,933	110	189	3,301	3,600	148	1,534	1,682	1,471	
10,279,773	189,864	327,759	5,719,036	6,236,659	256,386	2,658,432	2,914,818	2,547,948	
4,930,003	91,056	157,188	2,742,752	2,990,996	122,958	1,274,938	1,397,896	1,221,952	
1,584,164	29,259	50,509	881,332	961,100	39,511	409,677	449,188	392,651	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	102,957	0.016213%	1,011,067	1,635,770
94602	AEA 8 - PRAIRIE LAKES	1,435,536	0.226055%	14,097,346	22,807,598
94606	WEBSTER CO TELECOMMUNICATIONS	32,060	0.005049%	314,839	509,367
94608	N. CENTRAL IA REGIONAL SOLID WST.	55,380	0.008721%	543,846	879,868
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	19,793	0.003117%	194,374	314,471
95201	WINNEBAGO COUNTY	308,906	0.048644%	3,033,537	4,907,852
95203	WINNEBAGO CO AGRI EXT DIST	4,171	0.000657%	40,957	66,263
95204	WINNEBAGO CO ASSESSOR	13,734	0.002163%	134,874	218,208
95301	CITY OF FOREST CITY	151,217	0.023812%	1,484,991	2,402,515
95303	CITY OF BUFFALO CENTER	17,558	0.002765%	172,427	278,963
95305	CITY OF LELAND	5,219	0.000822%	51,251	82,917
95306	CITY OF THOMPSON	9,623	0.001515%	94,500	152,889
95308	CITY OF RAKE	3,818	0.000601%	37,494	60,661
95311	CITY OF LAKE MILLS	72,240	0.011376%	709,420	1,147,745
95312	CITY OF SCARVILLE	333	0.000052%	3,267	5,285
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	391,022	0.061575%	3,839,943	6,212,508
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	728,014	0.114641%	7,149,294	11,566,590
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	306,147	0.048209%	3,006,445	4,864,020
96201	WINNESHIEK COUNTY	426,487	0.067159%	4,188,216	6,775,967
96203	WINNESHIEK COUNTY AGR EXT DIST	22,445	0.003534%	220,420	356,610
96205	WINNESHIEK MEDICAL CENTER	1,636,430	0.257690%	16,070,179	25,999,373
96207	WINNESHIEK CO SOIL & WATER CONS	11,062	0.001742%	108,636	175,758
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	401,751	0.063264%	3,945,297	6,382,957
96301	CITY OF DECORAH	192,074	0.030246%	1,886,215	3,051,640
96304	CITY OF FORT ATKINSON	7,379	0.001162%	72,459	117,229
96305	CITY OF SPILLVILLE	5,207	0.000820%	51,136	82,732
96306	CITY OF OSSIAN	15,990	0.002518%	157,028	254,050
96307	CITY OF RIDGEWAY	5,350	0.000842%	52,539	85,000
96308	CITY OF CALMAR	15,056	0.002371%	147,854	239,208
96309	CITY OF JACKSON JUNCTION	89	0.000014%	877	1,419
96310	CITY OF CASTALIA	1,435	0.000226%	14,088	22,793
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,774	0.000437%	27,238	44,068
96554	DECORAH COMMUNITY SCHOOL DISTRICT	1,013,110	0.159535%	9,949,013	16,096,156
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	342,239	0.053893%	3,360,877	5,437,442
96557	NORTH WINNESHIEK COMMUNITY SCHOOL DIST	105,408	0.016599%	1,035,130	1,674,701

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense
483,810	8,936	15,426	269,162	293,524	12,067	125,117	137,184	119,917
6,745,779	124,592	215,082	3,752,939	4,092,613	168,245	1,744,512	1,912,757	1,672,011
150,655	2,783	4,803	83,815	91,401	3,757	38,961	42,718	37,341
260,238	4,807	8,297	144,780	157,884	6,491	67,300	73,791	64,503
93,011	1,718	2,966	51,745	56,429	2,320	24,053	26,373	23,054
1,451,590	26,810	46,282	807,576	880,668	36,204	375,393	411,597	359,792
19,599	362	625	10,903	11,890	489	5,068	5,557	4,858
64,539	1,192	2,058	35,906	39,156	1,610	16,690	18,300	15,997
710,589	13,124	22,656	395,328	431,108	17,723	183,764	201,487	176,127
82,509	1,524	2,631	45,903	50,058	2,058	21,337	23,395	20,451
24,524	453	782	13,644	14,879	612	6,342	6,954	6,079
45,220	835	1,442	25,157	27,434	1,128	11,694	12,822	11,208
17,942	331	572	9,982	10,885	447	4,640	5,087	4,447
339,467	6,270	10,824	188,859	205,953	8,467	87,789	96,256	84,140
1,563	29	50	870	949	39	404	443	387
1,837,467	33,938	58,586	1,022,254	1,114,778	45,828	475,184	521,012	455,435
3,421,038	63,186	109,076	1,903,256	2,075,518	85,324	884,708	970,032	847,940
1,438,626	26,571	45,869	800,364	872,804	35,881	372,040	407,921	356,578
2,004,121	37,016	63,899	1,114,970	1,215,885	49,985	518,282	568,267	496,742
105,474	1,948	3,363	58,679	63,990	2,631	27,276	29,907	26,143
7,689,807	142,028	245,181	4,278,138	4,665,347	191,791	1,988,646	2,180,437	1,905,998
51,984	960	1,657	28,921	31,538	1,297	13,443	14,740	12,885
1,887,881	34,869	60,193	1,050,301	1,145,363	47,086	488,221	535,307	467,931
902,580	16,670	28,778	502,140	547,588	22,511	233,414	255,925	223,714
34,673	640	1,105	19,290	21,035	865	8,967	9,832	8,594
24,469	452	780	13,613	14,845	610	6,328	6,938	6,065
75,140	1,388	2,396	41,803	45,587	1,874	19,432	21,306	18,624
25,140	464	802	13,987	15,253	627	6,502	7,129	6,231
70,750	1,307	2,256	39,361	42,924	1,765	18,297	20,062	17,536
420	8	13	234	255	10	109	119	104
6,742	125	215	3,751	4,091	168	1,743	1,911	1,671
13,034	241	416	7,251	7,908	325	3,371	3,696	3,231
4,760,742	87,930	151,791	2,648,586	2,888,307	118,737	1,231,166	1,349,903	1,179,999
1,608,227	29,704	51,277	894,719	975,700	40,111	415,900	456,011	398,616
495,325	9,149	15,793	275,568	300,510	12,354	128,095	140,449	122,771

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)</b>	<b>Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)</b>
96558	NORTHEAST IOWA COMMUNITY COLLEGE	998,523	0.157238%	9,805,761	15,864,392
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	475,801	0.074925%	4,672,497	7,559,466
97201	WOODBURY COUNTY	1,261,802	0.198697%	12,391,233	20,047,337
97203	WOODBURY COUNTY AGRI EXTEN DIST	25,433	0.004005%	249,756	404,071
97209	WOODBURY CO SOIL & WATER CONS DIST	3,992	0.000629%	39,201	63,422
97301	CITY OF SIOUX CITY	2,486,552	0.391559%	24,418,604	39,505,996
97302	CITY OF CORRECTIONVILLE	12,695	0.001999%	124,668	201,696
97303	CITY OF DANBURY	5,717	0.000900%	56,143	90,832
97304	CITY OF ANTHON	15,842	0.002495%	155,577	251,703
97305	CITY OF PIERSON	5,131	0.000808%	50,389	81,523
97306	CITY OF SERGEANT BLUFF	100,554	0.015834%	987,468	1,597,590
97307	CITY OF LAWTON	10,325	0.001626%	101,396	164,046
97308	CITY OF MOVILLE	17,864	0.002813%	175,432	283,825
97309	CITY OF SLOAN	14,259	0.002245%	140,027	226,545
97310	CITY OF SALIX	7,632	0.001202%	74,946	121,252
97311	CITY OF OTO	1,715	0.000270%	16,837	27,241
97312	CITY OF SMITHLAND	4,544	0.000716%	44,623	72,194
97314	CITY OF CUSHING	2,836	0.000447%	27,852	45,061
97315	CITY OF HORNICK	3,681	0.000580%	36,148	58,482
97316	SLOAN PUBLIC LIBRARY	2,683	0.000422%	26,346	42,624
97317	CITY OF BRONSON	3,914	0.000616%	38,434	62,181
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	9,026,413	1.421395%	88,641,775	143,410,395
97569	LAWTON BRONSON COMM SCH DIST	375,415	0.059117%	3,686,673	5,964,536
97574	SERGEANT BLUFF LUTON COMM SCH DIST	983,627	0.154892%	9,659,476	15,627,722
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	360,557	0.056777%	3,540,769	5,728,483
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	363,883	0.057301%	3,573,428	5,781,321
97581	RIVER VALLEY COMM SCH DIST	251,521	0.039607%	2,470,002	3,996,128
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	616,389	0.097063%	6,053,106	9,793,103
97602	NORTHWEST AREA EDUCATION AGENCY	1,506,908	0.237294%	14,798,242	23,941,550
98201	WORTH COUNTY	219,583	0.034578%	2,156,360	3,488,697
98203	WORTH CO AGR EXT DIST	11,812	0.001860%	116,001	187,674
98301	CITY OF GRAFTON	4,869	0.000767%	47,818	77,362
98302	CITY OF MANLY	18,138	0.002856%	178,120	288,174
98303	CITY OF NORTHWOOD	40,968	0.006451%	402,318	650,895
98304	CITY OF KENSSETT	4,950	0.000779%	48,611	78,646

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%)	Differences Between Expected and Actual Experience	Changes of Assumptions	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
4,692,195	86,664	149,605	2,610,450	2,846,719	117,028	1,213,439	1,330,467	1,163,009	
2,235,855	41,296	71,288	1,243,893	1,356,477	55,764	578,210	633,974	554,180	
5,929,379	109,513	189,052	3,298,744	3,597,309	147,884	1,533,385	1,681,269	1,469,658	
119,512	2,207	3,810	66,489	72,506	2,981	30,907	33,888	29,622	
18,758	346	598	10,436	11,380	468	4,851	5,319	4,649	
11,684,646	215,811	372,552	6,500,622	7,088,985	291,425	3,021,743	3,313,168	2,896,161	
59,655	1,102	1,902	33,189	36,193	1,488	15,427	16,915	14,786	
26,865	496	857	14,946	16,299	670	6,948	7,618	6,659	
74,446	1,375	2,374	41,417	45,166	1,857	19,252	21,109	18,452	
24,112	445	769	13,414	14,628	601	6,236	6,837	5,976	
472,518	8,727	15,066	262,880	286,673	11,785	122,197	133,982	117,118	
48,520	896	1,547	26,993	29,436	1,210	12,548	13,758	12,026	
83,947	1,550	2,677	46,703	50,930	2,094	21,709	23,803	20,807	
67,005	1,238	2,136	37,277	40,651	1,671	17,328	18,999	16,608	
35,862	662	1,143	19,952	21,757	894	9,274	10,168	8,889	
8,057	149	257	4,482	4,888	201	2,084	2,285	1,997	
21,353	394	681	11,879	12,954	533	5,522	6,055	5,293	
13,328	246	425	7,415	8,086	332	3,447	3,779	3,303	
17,297	319	552	9,623	10,494	431	4,473	4,904	4,287	
12,607	233	402	7,014	7,649	314	3,260	3,574	3,125	
18,391	340	586	10,232	11,158	459	4,756	5,215	4,558	
42,416,341	783,417	1,352,399	23,597,857	25,733,673	1,057,903	10,969,206	12,027,109	10,513,329	
1,764,125	32,583	56,247	981,451	1,070,281	43,999	456,217	500,216	437,257	
4,622,194	85,371	147,374	2,571,507	2,804,252	115,282	1,195,337	1,310,619	1,145,659	
1,694,308	31,293	54,021	942,609	1,027,923	42,258	438,161	480,419	419,952	
1,709,935	31,582	54,519	951,303	1,037,404	42,647	442,203	484,850	423,825	
1,181,931	21,830	37,685	657,554	717,069	29,478	305,657	335,135	292,954	
2,896,495	53,497	92,352	1,611,434	1,757,283	72,241	749,057	821,298	717,927	
7,081,166	130,786	225,776	3,939,529	4,296,091	176,611	1,831,247	2,007,858	1,755,141	
1,031,848	19,058	32,899	574,057	626,014	25,735	266,844	292,579	255,754	
55,508	1,025	1,770	30,881	33,676	1,384	14,355	15,739	13,758	
22,881	423	730	12,730	13,883	571	5,917	6,488	5,671	
85,233	1,574	2,718	47,418	51,710	2,126	22,042	24,168	21,126	
192,515	3,556	6,138	107,103	116,797	4,801	49,786	54,587	47,717	
23,261	430	742	12,941	14,113	580	6,015	6,595	5,765	

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, 2016

Employer ID #	Employer Name	2016 Actual Employer Contributions	Employer Allocation Percentage **	Net Pension Liability (NPL)	Change in NPL due to 1% Decrease in the Actuarial Assumed Investment Return (6.50%)
98305	CITY OF HANLONTOWN	1,833	0.000289%	18,005	29,130
98307	CITY OF FERTILE	5,945	0.000936%	58,380	94,452
98308	CITY OF JOICE	1,285	0.000202%	12,621	20,418
98311	KINNEY MEMORIAL LIBRARY	1,055	0.000166%	10,363	16,764
98312	JOICE PUBLIC LIBRARY	1,200	0.000189%	11,788	19,070
98531	NORTHWOOD KENSSETT COMM SCHOOL DISTRICT	323,959	0.051014%	3,181,368	5,147,020
99201	WRIGHT COUNTY	448,673	0.070653%	4,406,086	7,128,448
99203	WRIGHT COUNTY AGRI EXTENSION DIST	9,847	0.001551%	96,697	156,441
99206	WRIGHT CO SOIL & WATER CONSERVATION	4,846	0.000763%	47,584	76,985
99301	CITY OF CLARION	49,610	0.007812%	487,183	788,195
99302	CITY OF EAGLE GROVE	63,929	0.010067%	627,796	1,015,688
99304	CITY OF BELMOND	34,816	0.005483%	341,907	553,159
99305	CITY OF GOLDFIELD	10,975	0.001728%	107,779	174,372
99307	CITY OF DOWS	8,267	0.001302%	81,185	131,347
99308	BELMOND PUBLIC LIBRARY	6,654	0.001048%	65,345	105,720
99309	CITY OF ROWAN	1,031	0.000162%	10,126	16,383
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,840,559	0.289834%	18,074,781	29,242,548
99312	IOWA SPECIALTY HOSPITAL-BELMOND	534,275	0.084133%	5,246,720	8,488,481
99314	TOWN OF GALT	599	0.000094%	5,880	9,514
99315	CITY OF WOOLSTOCK	2,103	0.000331%	20,649	33,408
99317	ROWAN PUBLIC LIBRARY	1,818	0.000286%	17,851	28,880
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	415,031	0.065355%	4,075,720	6,593,961
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	526,384	0.082890%	5,169,234	8,363,119
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	13,074	0.002059%	128,392	207,721
Total for all entities		\$ 635,038,848	100.000000%	\$ 6,236,250,304	10,089,409,100

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

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

See notes to Schedules.



DEFERRED OUTFLOWS OF RESOURCES					DEFERRED INFLOWS OF RESOURCES				
(Excluding Employer Specific Amounts) *					(Excluding Employer Specific Amounts) *				
Change in NPL due to 1% Increase in the Actuarial Assumed Investment Return (8.50%)	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	Differences Between Expected and Actual Experience	Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Total Deferred Inflows of Resources	Total Proportionate Share of Allocable Plan Pension Expense	
8,616	159	275	4,793	5,227	215	2,228	2,443	2,135	
27,936	516	891	15,542	16,949	697	7,224	7,921	6,924	
6,039	112	193	3,360	3,665	151	1,564	1,715	1,495	
4,958	92	158	2,759	3,009	124	1,282	1,406	1,229	
5,640	104	180	3,138	3,422	141	1,459	1,600	1,398	
1,522,328	28,117	48,538	846,931	923,586	37,968	393,686	431,654	377,325	
2,108,373	38,941	67,223	1,172,971	1,279,135	52,585	545,242	597,827	522,582	
46,270	855	1,475	25,742	28,072	1,154	11,966	13,120	11,469	
22,770	421	726	12,668	13,815	568	5,888	6,456	5,644	
233,123	4,306	7,433	129,696	141,435	5,814	60,288	66,102	57,782	
300,409	5,548	9,578	167,129	182,255	7,492	77,688	85,180	74,460	
163,607	3,022	5,216	91,021	99,259	4,081	42,310	46,391	40,552	
51,574	953	1,644	28,693	31,290	1,286	13,337	14,623	12,783	
38,848	718	1,239	21,613	23,570	969	10,046	11,015	9,629	
31,269	578	997	17,396	18,971	780	8,086	8,866	7,750	
4,846	89	154	2,696	2,939	121	1,253	1,374	1,201	
8,649,037	159,744	275,766	4,811,796	5,247,306	215,714	2,236,711	2,452,425	2,143,753	
2,510,628	46,371	80,049	1,396,762	1,523,182	62,617	649,269	711,886	622,286	
2,814	52	90	1,565	1,707	70	728	798	697	
9,881	182	315	5,497	5,994	246	2,555	2,801	2,449	
8,542	158	272	4,752	5,182	213	2,209	2,422	2,117	
1,950,288	36,021	62,183	1,085,021	1,183,225	48,642	504,360	553,002	483,399	
2,473,550	45,686	78,866	1,376,132	1,500,684	61,693	639,680	701,373	613,095	
61,437	1,135	1,959	34,180	37,274	1,532	15,888	17,420	15,228	
2,984,133,897	55,116,134	95,145,791	1,660,189,461	1,810,451,386	74,427,126	771,720,903	846,148,029	739,648,508	

**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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>
01201	ADAIR COUNTY	\$ 30,440	0.296123%	\$ 108,602
02201	ADAMS COUNTY	29,873	0.290610%	106,580
03201	ALLAMAKEE COUNTY	54,201	0.527275%	193,376
04208	APPANOOSE COUNTY SHERIFF'S DEPT	45,535	0.442976%	162,460
05201	AUDUBON COUNTY	31,302	0.304512%	111,679
06201	BENTON COUNTY	75,098	0.730568%	267,933
07201	BLACK HAWK COUNTY	582,126	5.663032%	2,076,895
08201	BOONE COUNTY	71,953	0.699977%	256,714
09201	BREMER COUNTY	82,035	0.798050%	292,682
10201	BUCHANAN COUNTY	72,275	0.703105%	257,861
11201	BUENA VISTA COUNTY	81,196	0.789888%	289,688
12201	BUTLER COUNTY	69,217	0.673357%	246,951
13201	CALHOUN COUNTY	39,579	0.385037%	141,211
14201	CARROLL COUNTY	51,621	0.502179%	184,172
15201	CASS COUNTY	51,003	0.496167%	181,967
16201	CEDAR COUNTY	73,926	0.719164%	263,751
17201	CERRO GORDO COUNTY	122,942	1.196004%	438,630
18201	CHEROKEE COUNTY	37,815	0.367870%	134,915
19201	CHICKASAW COUNTY	46,795	0.455226%	166,952
20201	CLARKE COUNTY	37,416	0.363993%	133,493
21201	CLAY COUNTY	68,833	0.669623%	245,581
22201	CLAYTON COUNTY	74,731	0.726995%	266,622
23201	CLINTON COUNTY	160,707	1.563389%	573,367
24201	CRAWFORD COUNTY	56,802	0.552583%	202,658
25201	DALLAS COUNTY	150,002	1.459251%	535,174
26201	DAVIS COUNTY	29,074	0.282835%	103,729
27201	DECATUR COUNTY	26,393	0.256761%	94,166
28201	DELAWARE COUNTY	79,725	0.775583%	284,442
29201	DES MOINES COUNTY	113,781	1.106886%	405,946
30201	DICKINSON COUNTY	64,480	0.627274%	230,050
31201	DUBUQUE COUNTY	506,279	4.925184%	1,806,292
32201	EMMET COUNTY	42,720	0.415589%	152,416
33201	FAYETTE COUNTY	74,939	0.729020%	267,365
34201	FLOYD COUNTY	64,598	0.628419%	230,470
35201	FRANKLIN COUNTY	40,086	0.389967%	143,019
36201	FREMONT COUNTY	42,137	0.409915%	150,335
37201	GREENE COUNTY	37,113	0.361038%	132,409
38201	GRUNDY COUNTY	74,139	0.721241%	264,512
39201	GUTHRIE COUNTY	42,836	0.416714%	152,828
40201	HAMILTON COUNTY	60,418	0.587761%	215,559
41201	HANCOCK COUNTY	51,821	0.504121%	184,884
42201	HARDIN COUNTY	57,459	0.558972%	205,001
43201	HARRISON COUNTY	56,957	0.554092%	203,211

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 Proportionate Share of Allocable Plan Pension Expense</b>
340,789	(86,405)	107,929	12,546	7,142	48,191	67,879	18,316
334,445	(84,797)	105,920	12,312	7,009	47,294	66,615	17,975
606,807	(153,853)	192,179	22,339	12,717	85,809	120,865	32,613
509,793	(129,255)	161,454	18,768	10,684	72,091	101,543	27,399
350,443	(88,853)	110,987	12,901	7,344	49,557	69,802	18,834
840,763	(213,171)	266,274	30,952	17,620	118,894	167,466	45,187
6,517,217	(1,652,409)	2,064,034	239,927	136,582	921,608	1,298,117	350,266
805,559	(204,245)	255,124	29,656	16,882	113,915	160,453	43,295
918,424	(232,862)	290,869	33,811	19,247	129,876	182,934	49,360
809,158	(205,158)	256,264	29,789	16,958	114,424	161,171	43,488
909,031	(230,480)	287,894	33,465	19,051	128,547	181,063	48,856
774,923	(196,478)	245,422	28,528	16,240	109,583	154,351	41,648
443,114	(112,349)	140,336	16,313	9,286	62,661	88,260	23,815
577,925	(146,530)	183,032	21,276	12,112	81,725	115,113	31,060
571,006	(144,776)	180,840	21,021	11,967	80,747	113,735	30,689
827,640	(209,844)	262,118	30,469	17,345	117,038	164,852	44,481
1,376,404	(348,981)	435,914	50,671	28,845	194,639	274,155	73,974
423,357	(107,340)	134,079	15,586	8,872	59,868	84,326	22,753
523,891	(132,830)	165,919	19,287	10,979	74,084	104,350	28,156
418,896	(106,209)	132,666	15,421	8,779	59,237	83,437	22,513
770,625	(195,388)	244,061	28,370	16,150	108,975	153,495	41,417
836,651	(212,129)	264,971	30,801	17,534	118,312	166,647	44,966
1,799,203	(456,179)	569,816	66,236	37,706	254,428	358,370	96,698
635,932	(161,238)	201,403	23,411	13,327	89,928	126,666	34,178
1,679,357	(425,793)	531,861	61,824	35,194	237,480	334,498	90,257
325,497	(82,528)	103,086	11,983	6,821	46,029	64,833	17,494
295,490	(74,920)	93,583	10,878	6,193	41,786	58,857	15,881
892,569	(226,307)	282,681	32,859	18,706	126,219	177,784	47,971
1,273,844	(322,977)	403,432	46,896	26,696	180,136	253,728	68,462
721,889	(183,032)	228,626	26,576	15,129	102,083	143,788	38,798
5,668,076	(1,437,113)	1,795,107	208,667	118,787	801,529	1,128,983	304,629
478,275	(121,264)	151,472	17,607	10,023	67,634	95,264	25,705
838,982	(212,720)	265,710	30,887	17,583	118,642	167,112	45,091
723,207	(183,366)	229,043	26,624	15,156	102,270	144,050	38,869
448,788	(113,788)	142,133	16,522	9,405	63,464	89,391	24,120
471,745	(119,609)	149,404	17,367	9,886	66,710	93,963	25,354
415,496	(105,347)	131,589	15,296	8,708	58,756	82,760	22,331
830,030	(210,450)	262,874	30,557	17,395	117,376	165,328	44,610
479,569	(121,593)	151,882	17,655	10,050	67,817	95,522	25,774
676,416	(171,502)	214,224	24,902	14,176	95,653	134,731	36,354
580,160	(147,097)	183,739	21,358	12,158	82,041	115,557	31,181
643,284	(163,102)	203,731	23,682	13,481	90,968	128,131	34,573
637,668	(161,678)	201,953	23,475	13,364	90,174	127,013	34,271

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>
44201	HENRY COUNTY	64,138	0.623945%	228,829
45201	HOWARD COUNTY	49,803	0.484490%	177,685
46201	HUMBOLDT COUNTY	54,850	0.533587%	195,691
47201	IDA COUNTY	46,025	0.447737%	164,206
48201	IOWA COUNTY	72,531	0.705598%	258,775
49201	JACKSON COUNTY	60,702	0.590522%	216,572
50201	JASPER COUNTY	118,060	1.148510%	421,212
51201	JEFFERSON COUNTY	58,528	0.569374%	208,816
52201	JOHNSON COUNTY	495,174	4.817148%	1,766,670
53201	JONES COUNTY	59,152	0.575440%	211,040
54201	KEOKUK COUNTY	29,744	0.289359%	106,121
55201	KOSSUTH COUNTY	59,807	0.581810%	213,377
56201	LEE COUNTY	84,013	0.817296%	299,740
57210	LINN COUNTY SHERIFF'S DEPARTMENT	942,679	9.170569%	3,363,270
58201	LOUISA COUNTY	56,406	0.548726%	201,243
59201	LUCAS COUNTY	24,863	0.241875%	88,707
60201	LYON COUNTY	77,403	0.752990%	276,156
61201	MADISON COUNTY	39,523	0.384489%	141,010
62201	MAHASKA COUNTY	53,405	0.519538%	190,538
63201	MARION COUNTY	88,394	0.859917%	315,371
64201	MARSHALL COUNTY	124,005	1.206348%	442,423
65201	MILLS COUNTY	60,880	0.592251%	217,206
66207	MITCHELL COUNTY SHERIFF'S DEPT	41,850	0.407125%	149,311
67201	MONONA COUNTY	40,965	0.398517%	146,154
68201	MONROE COUNTY	27,921	0.271624%	99,617
69201	MONTGOMERY COUNTY	44,151	0.429512%	157,522
70201	MUSCATINE COUNTY	137,313	1.335805%	489,901
71201	O'BRIEN COUNTY	60,839	0.591852%	217,059
72201	OSCEOLA COUNTY	50,601	0.492260%	180,535
73201	PAGE COUNTY	46,490	0.452265%	165,866
74201	PALO ALTO COUNTY	43,088	0.419165%	153,727
75201	PLYMOUTH COUNTY	76,481	0.744017%	272,865
76201	POCAHONTAS COUNTY	44,261	0.430578%	157,913
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	1,027,723	9.997892%	3,666,687
78201	POTTAWATTAMIE COUNTY	358,987	3.492294%	1,280,785
79201	POWESHIEK COUNTY	71,157	0.692230%	253,873
80201	RINGGOLD COUNTY	28,147	0.273821%	100,423
81201	SAC COUNTY	46,452	0.451899%	165,732
82201	SCOTT COUNTY	309,186	3.007817%	1,103,105
83201	SHELBY COUNTY	48,004	0.466988%	171,266
84201	SIOUX COUNTY	94,709	0.921348%	337,901
85201	STORY COUNTY	204,759	1.991939%	730,536
86201	TAMA COUNTY	73,685	0.716817%	262,890

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 Proportionate Share of Allocable Plan Pension Expense</b>
718,058	(182,060)	227,412	26,435	15,048	101,542	143,025	38,592
557,568	(141,369)	176,584	20,527	11,685	78,846	111,058	29,966
614,071	(155,695)	194,479	22,607	12,869	86,837	122,313	33,003
515,272	(130,645)	163,189	18,969	10,799	72,865	102,633	27,693
812,028	(205,886)	257,173	29,894	17,018	114,830	161,742	43,642
679,593	(172,308)	215,231	25,019	14,242	96,102	135,363	36,525
1,321,746	(335,122)	418,603	48,659	27,700	186,910	263,269	71,037
655,255	(166,137)	207,523	24,123	13,732	92,661	130,516	35,217
5,543,744	(1,405,590)	1,755,731	204,089	116,182	783,949	1,104,220	297,947
662,237	(167,907)	209,734	24,380	13,879	93,648	131,907	35,592
333,004	(84,432)	105,464	12,259	6,979	47,091	66,329	17,897
669,568	(169,766)	212,055	24,650	14,032	94,685	133,367	35,986
940,573	(238,478)	297,884	34,627	19,712	133,008	187,347	50,551
10,553,815	(2,675,868)	3,342,444	388,533	221,178	1,492,429	2,102,140	567,213
631,493	(160,112)	199,997	23,248	13,234	89,300	125,782	33,939
278,358	(70,576)	88,157	10,248	5,834	39,363	55,445	14,960
866,568	(219,714)	274,446	31,902	18,161	122,543	172,606	46,573
442,484	(112,190)	140,137	16,290	9,273	62,572	88,135	23,781
597,902	(151,595)	189,359	22,011	12,530	84,550	119,091	32,134
989,623	(250,914)	313,418	36,432	20,740	139,944	197,116	53,187
1,388,308	(351,999)	439,684	51,110	29,095	196,323	276,528	74,614
681,583	(172,812)	215,861	25,092	14,284	96,384	135,760	36,632
468,534	(118,794)	148,387	17,249	9,819	66,256	93,324	25,181
458,627	(116,283)	145,249	16,884	9,611	64,855	91,350	24,649
312,594	(79,257)	99,000	11,508	6,551	44,204	62,263	16,800
494,298	(125,327)	156,547	18,197	10,359	69,899	98,455	26,566
1,537,292	(389,773)	486,868	56,594	32,217	217,391	306,202	82,621
681,124	(172,696)	215,715	25,075	14,274	96,319	135,668	36,607
566,511	(143,636)	179,417	20,856	11,872	80,111	112,839	30,447
520,483	(131,966)	164,839	19,161	10,908	73,602	103,671	27,973
482,390	(122,308)	152,775	17,759	10,109	68,215	96,083	25,926
856,242	(217,096)	271,176	31,522	17,944	121,082	170,548	46,018
495,525	(125,638)	156,935	18,242	10,385	70,073	98,700	26,632
11,505,926	(2,917,271)	3,643,984	423,584	241,132	1,627,068	2,291,784	618,384
4,019,055	(1,019,011)	1,272,855	147,959	84,228	568,340	800,527	216,003
796,643	(201,985)	252,301	29,328	16,695	112,654	158,677	42,815
315,123	(79,898)	99,801	11,601	6,604	44,562	62,767	16,936
520,061	(131,859)	164,706	19,146	10,899	73,543	103,588	27,951
3,461,502	(877,647)	1,096,275	127,433	72,543	489,496	689,472	186,038
537,427	(136,262)	170,206	19,785	11,263	75,998	107,046	28,884
1,060,320	(268,839)	335,809	39,035	22,221	149,941	211,197	56,987
2,292,394	(581,225)	726,012	84,393	48,042	324,171	456,606	123,204
824,939	(209,159)	261,262	30,370	17,288	116,656	164,314	44,336

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 Actual Employer Contributions</b>	<b>Employer Allocation Percentage **</b>	<b>Net Pension Liability (NPL)/ (Asset)</b>
87201	TAYLOR COUNTY	38,747	0.376940%	138,241
88201	UNION COUNTY	33,662	0.327469%	120,098
89201	VAN BUREN COUNTY	29,119	0.283277%	103,891
90201	WAPELLO COUNTY	62,771	0.610653%	223,955
91201	WARREN COUNTY	136,188	1.324865%	485,889
92201	WASHINGTON COUNTY	113,545	1.104591%	405,104
93201	WAYNE COUNTY	28,753	0.279717%	102,585
94201	WEBSTER COUNTY	101,155	0.984051%	360,897
95201	WINNEBAGO COUNTY	38,904	0.378463%	138,800
96201	WINNESHIEK COUNTY	62,576	0.608747%	223,256
97201	WOODBURY COUNTY	259,566	2.525108%	926,073
98201	WORTH COUNTY	65,515	0.637338%	233,741
99201	WRIGHT COUNTY	49,667	0.483171%	177,201
Total for all entities		<u>\$ 10,279,399</u>	<u>100.000000%</u>	<u>\$ 36,674,605</u>

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

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

See notes to Schedules.



<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 Proportionate Share of Allocable Plan Pension Expense</b>
433,795	(109,987)	137,385	15,970	9,091	61,344	86,405	23,314
376,863	(95,552)	119,354	13,874	7,898	53,293	75,065	20,254
326,005	(82,657)	103,248	12,002	6,832	46,101	64,935	17,521
702,761	(178,182)	222,568	25,872	14,728	99,378	139,978	37,770
1,524,702	(386,581)	482,880	56,131	31,953	215,610	303,694	81,945
1,271,202	(322,307)	402,596	46,798	26,641	179,762	253,201	68,320
321,908	(81,618)	101,950	11,851	6,746	45,521	64,118	17,301
1,132,481	(287,135)	358,662	41,692	23,734	160,146	225,572	60,865
435,549	(110,431)	137,941	16,034	9,128	61,592	86,754	23,408
700,568	(177,626)	221,873	25,791	14,682	99,068	139,541	37,652
2,905,984	(736,798)	920,339	106,982	60,901	410,939	578,822	156,181
733,471	(185,968)	232,294	27,002	15,371	103,721	146,094	39,420
556,050	(140,984)	176,104	20,471	11,653	78,632	110,756	29,885
115,083,538	(29,178,876)	36,447,513	4,236,726	2,411,817	16,274,123	22,922,666	6,185,137

**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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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	\$ 10,158	0.030813%	\$ 6,283	61,566
00313	POLK COUNTY RANGERS	1,458,861	4.425113%	902,306	8,841,767
00331	BATTLE CREEK COMMUNITY AMBULANCE	3,237	0.009817%	2,002	19,616
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	153,071	0.464305%	94,675	927,722
00410	DELAWARE TOWNSHIP FIRE DEPT - POLK CO	861	0.002611%	532	5,216
01201	ADAIR COUNTY	39,953	0.121187%	24,711	242,143
01204	ADAIR COUNTY HEALTH SYSTEM	24,376	0.073939%	15,077	147,737
01301	CITY OF FONTANELLE	2,168	0.006577%	1,341	13,141
01302	CITY OF GREENFIELD	13,076	0.039663%	8,087	79,249
01306	CITY OF ADAIR	4,498	0.013645%	2,782	27,264
02201	ADAMS COUNTY	26,738	0.081103%	16,537	162,052
03201	ALLAMAKEE COUNTY	32,144	0.097500%	19,881	194,813
03303	CITY OF NEW ALBIN	123	0.000374%	76	748
03304	CITY OF LANSING	12,420	0.037674%	7,682	75,277
03306	CITY OF POSTVILLE	21,794	0.066108%	13,480	132,091
03312	VETERAN'S MEMORIAL HOSPITAL	10,483	0.031799%	6,484	63,538
03313	WAUKON POLICE DEPARTMENT	30,182	0.091551%	18,668	182,927
04201	APPANOOSE COUNTY	28,115	0.085279%	17,389	170,395
04301	CITY OF CENTERVILLE	1,631	0.004946%	1,008	9,882
04304	CITY OF MOULTON	27	0.000081%	16	161
04311	CITY OF CINCINNATI	102	0.000310%	63	620
05201	AUDUBON COUNTY	15,455	0.046878%	9,559	93,666
05302	CITY OF AUDUBON	19,942	0.060489%	12,334	120,862
06201	BENTON COUNTY	75,476	0.228938%	46,682	457,439
06301	CITY OF VINTON	46,011	0.139563%	28,458	278,859
06302	CITY OF BELLE PLAINE	23,132	0.070164%	14,307	140,194
06314	CITY OF SHELLSBURG	5,524	0.016757%	3,417	33,482
06315	CITY OF URBANA	4,729	0.014345%	2,925	28,662
07201	BLACK HAWK COUNTY	24,658	0.074795%	15,251	149,448
07302	CITY OF CEDAR FALLS	1,400	0.004247%	866	8,487
07304	CITY OF GILBERTVILLE	4,661	0.014137%	2,883	28,247
07306	CITY OF DUNKERTON	5,725	0.017365%	3,541	34,697
07311	CITY OF LA PORTE CITY	18,739	0.056840%	11,590	113,571
07319	CITY OF EVANSDALE	6,815	0.020673%	4,215	41,306
07334	HUDSON POLICE DEPARTMENT	19,888	0.060325%	12,301	120,535
08201	BOONE COUNTY	49,159	0.149112%	30,405	297,940

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% 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>	
(40,311)	26,594	2,110	28	11,820	13,958	8,737	
(5,789,196)	3,819,238	303,052	3,958	1,697,442	2,004,452	1,254,819	
(12,844)	8,473	672	9	3,766	4,447	2,784	
(607,431)	400,734	31,798	416	178,104	210,318	131,662	
(3,415)	2,253	179	2	1,001	1,182	740	
(158,545)	104,595	8,299	108	46,487	54,894	34,365	
(96,732)	63,816	5,064	66	28,363	33,493	20,967	
(8,604)	5,676	450	6	2,523	2,979	1,865	
(51,889)	34,232	2,716	35	15,214	17,965	11,247	
(17,851)	11,777	934	12	5,234	6,180	3,869	
(106,104)	69,999	5,554	73	31,111	36,738	22,998	
(127,555)	84,150	6,677	87	37,400	44,164	27,648	
(490)	323	26	-	144	170	106	
(49,288)	32,516	2,580	34	14,452	17,066	10,683	
(86,487)	57,057	4,527	59	25,359	29,945	18,746	
(41,602)	27,445	2,178	28	12,198	14,404	9,017	
(119,773)	79,016	6,270	82	35,118	41,470	25,961	
(111,567)	73,603	5,840	76	32,712	38,628	24,182	
(6,470)	4,269	339	4	1,897	2,240	1,402	
(105)	70	6	-	31	37	23	
(406)	268	21	-	119	140	88	
(61,328)	40,459	3,210	42	17,982	21,234	13,293	
(79,135)	52,207	4,143	54	23,203	27,400	17,153	
(299,511)	197,593	15,679	205	87,819	103,703	64,919	
(182,585)	120,454	9,558	125	53,535	63,218	39,576	
(91,793)	60,557	4,805	63	26,914	31,782	19,896	
(21,923)	14,463	1,148	15	6,428	7,591	4,752	
(18,767)	12,381	982	13	5,503	6,498	4,068	
(97,852)	64,554	5,122	67	28,691	33,880	21,210	
(5,557)	3,666	291	4	1,629	1,924	1,204	
(18,495)	12,202	968	13	5,423	6,404	4,009	
(22,718)	14,987	1,189	16	6,661	7,866	4,924	
(74,361)	49,057	3,893	51	21,803	25,747	16,118	
(27,045)	17,842	1,416	18	7,930	9,364	5,862	
(78,921)	52,065	4,131	54	23,140	27,325	17,106	
(195,078)	128,696	10,212	133	57,198	67,543	42,283	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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	56,898	0.172588%	35,192	344,845
08301	CITY OF BOONE	13,014	0.039474%	8,049	78,872
08302	CITY OF OGDEN	15,528	0.047101%	9,604	94,112
08303	CITY OF MADRID	19,198	0.058234%	11,874	116,356
09201	BREMER COUNTY	47,128	0.142950%	29,148	285,628
09302	CITY OF SUMNER	15,454	0.046876%	9,558	93,663
09303	CITY OF WAVERLY	540	0.001639%	334	3,275
09304	CITY OF TRIPOLI	5,655	0.017153%	3,498	34,273
09305	CITY OF JANESVILLE	7,493	0.022729%	4,635	45,415
09307	CITY OF READLYN	5,124	0.015541%	3,169	31,052
09318	WAVERLY HEALTH CENTER	76,351	0.231592%	47,223	462,740
09319	DENVER POLICE DEPARTMENT	17,810	0.054022%	11,015	107,940
10201	BUCHANAN COUNTY	51,486	0.156170%	31,844	312,042
10205	BUCHANAN COUNTY HEALTH CENTER	7,128	0.021620%	4,408	43,198
10301	CITY OF FAIRBANK	4,112	0.012471%	2,543	24,919
10302	CITY OF INDEPENDENCE	80,153	0.243125%	49,575	485,786
10303	CITY OF JESUP	15,732	0.047720%	9,730	95,350
10306	CITY OF LAMONT	182	0.000551%	112	1,100
10312	CITY OF STANLEY	61	0.000185%	38	370
11201	BUENA VISTA COUNTY	43,836	0.132966%	27,113	265,679
11204	BUENA VISTA REGIONAL MEDICAL CENTER	96,644	0.293148%	59,775	585,736
11301	CITY OF SIOUX RAPIDS	3,858	0.011701%	2,386	23,380
11302	CITY OF NEWELL	4,793	0.014537%	2,964	29,046
11303	CITY OF MARATHON	14	0.000042%	9	83
11307	CITY OF STORM LAKE	7,534	0.022853%	4,660	45,662
12201	BUTLER COUNTY	36,725	0.111397%	22,715	222,582
12302	CITY OF PARKERSBURG	10,317	0.031294%	6,381	62,528
12303	CITY OF SHELL ROCK	5,230	0.015864%	3,235	31,697
12305	CITY OF CLARKSVILLE	5,769	0.017499%	3,568	34,965
12310	CITY OF APLINGTON	7,793	0.023637%	4,820	47,229
12321	CITY OF BRISTOW	103	0.000313%	64	626
13201	CALHOUN COUNTY	51,563	0.156403%	31,892	312,507
13301	CITY OF ROCKWELL CITY	18,328	0.055595%	11,336	111,083
13303	CITY OF LAKE CITY	16,681	0.050598%	10,317	101,099
13307	CITY OF POMEROY	3,432	0.010409%	2,123	20,799
13309	CITY OF FARNHAMVILLE	1,381	0.004188%	854	8,368

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% 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>	
(225,789)	148,957	11,820	154	66,203	78,177	48,940	
(51,642)	34,069	2,703	35	15,142	17,880	11,193	
(61,621)	40,652	3,226	42	18,068	21,336	13,356	
(76,185)	50,260	3,988	52	22,338	26,378	16,513	
(187,016)	123,378	9,790	128	54,835	64,753	40,536	
(61,326)	40,458	3,210	42	17,981	21,233	13,293	
(2,144)	1,415	112	1	629	742	465	
(22,440)	14,804	1,175	15	6,580	7,770	4,864	
(29,736)	19,617	1,557	20	8,719	10,296	6,445	
(20,332)	13,413	1,064	14	5,961	7,039	4,407	
(302,982)	199,883	15,861	207	88,837	104,905	65,672	
(70,674)	46,625	3,700	48	20,722	24,470	15,319	
(204,311)	134,788	10,695	140	59,906	70,741	44,285	
(28,284)	18,660	1,481	19	8,293	9,793	6,131	
(16,316)	10,764	854	11	4,784	5,649	3,537	
(318,071)	209,837	16,650	217	93,261	110,128	68,942	
(62,431)	41,187	3,268	43	18,305	21,616	13,532	
(720)	475	38	-	211	249	156	
(242)	160	13	-	71	84	52	
(173,955)	114,761	9,106	119	51,005	60,230	37,705	
(383,514)	253,011	20,076	262	112,450	132,788	83,127	
(15,308)	10,099	801	10	4,488	5,299	3,318	
(19,018)	12,547	996	13	5,576	6,585	4,122	
(55)	36	3	-	16	19	12	
(29,898)	19,724	1,565	20	8,766	10,351	6,480	
(145,737)	96,145	7,629	100	42,731	50,460	31,589	
(40,940)	27,009	2,143	28	12,004	14,175	8,874	
(20,754)	13,692	1,086	14	6,085	7,185	4,498	
(22,894)	15,103	1,198	16	6,713	7,927	4,962	
(30,924)	20,401	1,619	21	9,067	10,707	6,703	
(410)	270	21	-	120	141	89	
(204,616)	134,989	10,711	140	59,995	70,846	44,351	
(72,732)	47,983	3,807	50	21,326	25,183	15,765	
(66,195)	43,670	3,465	45	19,409	22,919	14,348	
(13,618)	8,984	713	9	3,993	4,715	2,952	
(5,479)	3,615	287	4	1,607	1,898	1,188	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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	16,305	0.049458%	10,085	98,821
14201	CARROLL COUNTY	101,694	0.308465%	62,898	616,339
14308	CITY OF MANNING	15,451	0.046867%	9,556	93,644
14309	CITY OF COON RAPIDS	12,845	0.038961%	7,944	77,847
15201	CASS COUNTY	21,175	0.064230%	13,097	128,337
15302	CITY OF ATLANTIC	78,997	0.239618%	48,859	478,777
15305	CITY OF ANITA	30	0.000090%	18	179
16201	CEDAR COUNTY	74,287	0.225331%	45,946	450,232
16302	CITY OF STANWOOD	49	0.000149%	30	298
16303	CITY OF TIPTON	40,907	0.124081%	25,301	247,925
16304	CITY OF WEST BRANCH	20,202	0.061277%	12,495	122,437
16305	CITY OF DURANT	17,337	0.052588%	10,723	105,075
16306	CITY OF MECHANICSVILLE	4,858	0.014736%	3,005	29,445
16307	CITY OF CLARENCE	9,652	0.029278%	5,970	58,500
17201	CERRO GORDO COUNTY	139,079	0.421863%	86,020	842,919
17303	CITY OF CLEAR LAKE	126,846	0.384759%	78,455	768,783
17305	CITY OF THORNTON	55	0.000167%	34	334
17308	CITY OF ROCKWELL	4,515	0.013695%	2,793	27,364
18201	CHEROKEE COUNTY	19,904	0.060375%	12,311	120,635
18302	CITY OF CHEROKEE	47,682	0.144633%	29,492	288,990
18306	CITY OF MARCUS	2,454	0.007444%	1,518	14,874
18309	CITY OF AURELIA	4,536	0.013758%	2,805	27,489
19201	CHICKASAW COUNTY	22,249	0.067488%	13,761	134,848
19303	CITY OF NASHUA	15,344	0.046542%	9,490	92,995
19304	CITY OF NEW HAMPTON	28,217	0.085591%	17,453	171,019
20201	CLARKE COUNTY	40,217	0.121989%	24,874	243,745
20204	CLARKE COUNTY HOSPITAL	41,005	0.124380%	25,362	248,522
20301	CITY OF OSCEOLA	58,457	0.177317%	36,156	354,295
21201	CLAY COUNTY	64,565	0.195843%	39,934	391,312
21301	CITY OF EVERLY	84	0.000253%	52	506
21302	SPENCER HOSPITAL	55,556	0.168517%	34,362	336,712
21303	CITY OF SPENCER	3,538	0.010732%	2,188	21,443
22201	CLAYTON COUNTY	62,265	0.188866%	38,511	377,371
22302	CITY OF GUTTENBERG	18,629	0.056506%	11,522	112,904
22303	CITY OF STRAWBERRY POINT	13,581	0.041194%	8,400	82,310
22306	CITY OF ELKADER	11,145	0.033806%	6,893	67,547

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% 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>
(64,703)	42,686	3,387	44	18,972	22,403	14,025
(403,552)	266,230	21,125	276	118,325	139,726	87,471
(61,314)	40,450	3,210	42	17,978	21,230	13,290
(50,971)	33,626	2,668	35	14,945	17,648	11,048
(84,029)	55,436	4,399	57	24,638	29,094	18,214
(313,482)	206,810	16,410	214	91,916	108,540	67,948
(117)	77	6	-	34	40	25
(294,792)	194,480	15,432	202	86,436	102,070	63,897
(195)	129	10	-	57	67	42
(162,330)	107,092	8,498	111	47,597	56,206	35,185
(80,167)	52,887	4,197	55	23,506	27,758	17,376
(68,799)	45,388	3,601	47	20,172	23,820	14,912
(19,279)	12,719	1,009	13	5,653	6,675	4,179
(38,303)	25,269	2,005	26	11,231	13,262	8,302
(551,906)	364,103	28,891	377	161,824	191,092	119,627
(503,365)	332,079	26,350	344	147,591	174,285	109,105
(219)	144	11	-	64	75	47
(17,917)	11,820	938	12	5,253	6,203	3,883
(78,987)	52,109	4,135	54	23,160	27,349	17,120
(189,218)	124,830	9,905	129	55,480	65,514	41,013
(9,739)	6,425	510	7	2,856	3,373	2,111
(17,998)	11,874	942	12	5,277	6,231	3,901
(88,292)	58,248	4,622	60	25,888	30,570	19,138
(60,889)	40,170	3,187	42	17,853	21,082	13,198
(111,975)	73,872	5,862	77	32,832	38,771	24,271
(159,593)	105,287	8,354	109	46,794	55,257	34,592
(162,721)	107,350	8,518	111	47,711	56,340	35,270
(231,976)	153,039	12,144	159	68,017	80,320	50,281
(256,213)	169,029	13,412	175	75,124	88,711	55,535
(332)	219	17	-	97	114	72
(220,464)	145,444	11,541	151	64,642	76,334	47,786
(14,040)	9,262	735	10	4,117	4,862	3,043
(247,086)	163,007	12,934	169	72,448	85,551	53,556
(73,924)	48,769	3,870	51	21,675	25,596	16,023
(53,893)	35,554	2,821	37	15,802	18,660	11,681
(44,227)	29,177	2,315	30	12,968	15,313	9,586

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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	7,588	0.023017%	4,693	45,990
22311	CITY OF GARNAVILLO	2,132	0.006467%	1,319	12,921
22324	GUTTENBERG MUNIC HOSP	17,467	0.052981%	10,803	105,860
23201	CLINTON COUNTY	68,021	0.206326%	42,071	412,258
24201	CRAWFORD COUNTY	27,621	0.083781%	17,083	167,402
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	54,661	0.165801%	33,808	331,285
24301	CITY OF DENISON	65,199	0.197766%	40,326	395,154
24303	CITY OF MANILLA	2,815	0.008539%	1,741	17,062
24305	CITY OF CHARTER OAK	150	0.000455%	93	909
25201	DALLAS COUNTY	161,470	0.489782%	99,869	978,628
25301	CITY OF WOODWARD	5,280	0.016015%	3,266	31,999
25303	CITY OF MINBURN	155	0.000471%	96	941
25305	CITY OF VAN METER	7,435	0.022552%	4,599	45,062
25306	CITY OF DALLAS CENTER	9,334	0.028312%	5,773	56,570
25308	CITY OF PERRY	63,777	0.193451%	39,446	386,532
25312	CITY OF ADEL	40,851	0.123912%	25,266	247,587
25314	CITY OF GRANGER	10,853	0.032919%	6,712	65,776
25315	CITY OF WAUKEE	203,304	0.616675%	125,744	1,232,171
25318	CITY OF DE SOTO	4,659	0.014133%	2,882	28,238
26201	DAVIS COUNTY	24,976	0.075758%	15,448	151,372
26203	DAVIS COUNTY HOSPITAL	31,262	0.094826%	19,336	189,470
26301	CITY OF BLOOMFIELD	28,845	0.087495%	17,841	174,824
27201	DECATUR COUNTY	35,973	0.109115%	22,249	218,021
27204	DECATUR COUNTY HOSPITAL	32,757	0.099362%	20,260	198,534
27301	CITY OF LAMONI	17,019	0.051622%	10,526	103,145
27302	CITY OF LEON	9,492	0.028790%	5,871	57,526
28201	DELAWARE COUNTY	15,890	0.048198%	9,828	96,304
28204	REGIONAL MEDICAL CENTER	40,640	0.123273%	25,136	246,309
28301	CITY OF EDGEWOOD	1,070	0.003245%	662	6,484
28304	CITY OF MANCHESTER	52,961	0.160644%	32,756	320,981
28312	CITY OF GREELEY	148	0.000448%	91	895
29201	DES MOINES COUNTY	105,948	0.321369%	65,529	642,123
29305	CITY OF WEST BURLINGTON	54,466	0.165210%	33,687	330,105
29306	CITY OF DANVILLE	148	0.000448%	91	895
30201	DICKINSON COUNTY	44,083	0.133716%	27,265	267,176
30204	LAKES REGIONAL HEALTHCARE	52,855	0.160325%	32,691	320,343

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% 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>	
(30,112)	19,865	1,576	21	8,829	10,426	6,527	
(8,460)	5,581	443	6	2,481	2,930	1,834	
(69,313)	45,727	3,628	47	20,323	23,998	15,024	
(269,929)	178,077	14,130	185	79,145	93,460	58,507	
(109,607)	72,310	5,738	75	32,138	37,951	23,758	
(216,910)	143,100	11,355	148	63,600	75,103	47,016	
(258,729)	170,688	13,544	177	75,862	89,583	56,080	
(11,171)	7,370	585	8	3,275	3,868	2,421	
(595)	393	31	-	175	206	129	
(640,762)	422,723	33,543	439	187,877	221,859	138,886	
(20,952)	13,822	1,097	14	6,143	7,254	4,541	
(616)	406	32	-	181	213	134	
(29,505)	19,465	1,545	20	8,651	10,216	6,395	
(37,040)	24,436	1,939	25	10,860	12,824	8,028	
(253,084)	166,964	13,248	173	74,206	87,627	54,856	
(162,109)	106,946	8,486	111	47,532	56,129	35,137	
(43,067)	28,412	2,254	29	12,628	14,911	9,335	
(806,771)	532,241	42,233	551	236,552	279,336	174,869	
(18,489)	12,198	968	13	5,421	6,402	4,008	
(99,112)	65,386	5,188	68	29,060	34,316	21,483	
(124,057)	81,843	6,494	85	36,375	42,954	26,890	
(114,467)	75,516	5,992	78	33,563	39,633	24,811	
(142,751)	94,175	7,473	98	41,856	49,427	30,941	
(129,991)	85,758	6,805	89	38,115	45,009	28,176	
(67,535)	44,554	3,535	46	19,802	23,383	14,638	
(37,665)	24,849	1,972	26	11,044	13,042	8,164	
(63,056)	41,599	3,301	43	18,489	21,833	13,667	
(161,273)	106,394	8,442	110	47,286	55,838	34,956	
(4,245)	2,801	222	3	1,245	1,470	920	
(210,164)	138,649	11,002	144	61,622	72,768	45,553	
(586)	386	31	-	172	203	127	
(420,433)	277,368	22,009	287	123,275	145,571	91,130	
(216,138)	142,590	11,314	148	63,374	74,836	46,848	
(586)	386	31	-	172	203	127	
(174,935)	115,408	9,157	120	51,292	60,569	37,917	
(209,746)	138,373	10,980	143	61,499	72,622	45,463	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
30301	CITY OF SPIRIT LAKE	59,823	0.181458%	37,000	362,569
30302	CITY OF ARNOLDS PARK	34,108	0.103460%	21,096	206,721
30305	CITY OF LAKE PARK	4,953	0.015024%	3,063	30,019
30306	CITY OF OKOBOJI	21,924	0.066503%	13,560	132,878
30307	CITY OF MILFORD	30,573	0.092736%	18,909	185,294
30320	LAKE PARK POLICE DEPT	4,968	0.015069%	3,073	30,109
31201	DUBUQUE COUNTY	73,741	0.223675%	45,609	446,922
31301	CITY OF CASCADE	10,354	0.031406%	6,404	62,752
31303	CITY OF FARLEY	4,982	0.015112%	3,081	30,194
31306	CITY OF DYERSVILLE	31,642	0.095977%	19,570	191,771
31307	CITY OF EPWORTH	5,775	0.017516%	3,572	34,998
31308	CITY OF NEW VIENNA	946	0.002871%	585	5,736
31311	CITY OF PEOSTA	16,105	0.048850%	9,961	97,607
31319	CITY OF ASBURY	22,223	0.067407%	13,745	134,685
32201	EMMET COUNTY	36,400	0.110412%	22,514	220,613
32301	CITY OF ARMSTRONG	6,548	0.019860%	4,050	39,683
32303	CITY OF ESTHERVILLE	1,461	0.004430%	903	8,852
33201	FAYETTE COUNTY	68,132	0.206664%	42,140	412,932
33302	CITY OF WEST UNION	18,567	0.056319%	11,484	112,530
33305	CITY OF FAYETTE	3,669	0.011128%	2,269	22,235
34201	FLOYD COUNTY	20,436	0.061987%	12,640	123,856
34302	CITY OF CHARLES CITY	257	0.000780%	159	1,558
34305	CITY OF NORA SPRINGS	8,296	0.025164%	5,131	50,279
35201	FRANKLIN COUNTY	18,089	0.054868%	11,188	109,632
35205	FRANKLIN GEN HOSP	25,185	0.076394%	15,577	152,643
35301	CITY OF HAMPTON	35,443	0.107509%	21,922	214,812
35309	CITY OF SHEFFIELD	8,825	0.026768%	5,458	53,484
35311	CITY OF HANSELL	98	0.000298%	61	596
36201	FREMONT COUNTY	57,994	0.175910%	35,869	351,484
36303	CITY OF SIDNEY	965	0.002927%	597	5,848
36306	CITY OF TABOR	4,263	0.012931%	2,637	25,838
37201	GREENE COUNTY	32,954	0.099959%	20,382	199,726
37303	CITY OF JEFFERSON	32,869	0.099702%	20,330	199,213
38201	GRUNDY COUNTY	24,442	0.074140%	15,118	148,139
38303	CITY OF GRUNDY CENTER	32,538	0.098697%	20,125	197,205
39201	GUTHRIE COUNTY	28,430	0.086236%	17,584	172,307

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% 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>	
(237,394)	156,613	12,427	162	69,606	82,195	51,456	
(135,352)	89,294	7,085	93	39,686	46,864	29,338	
(19,655)	12,967	1,029	13	5,763	6,805	4,260	
(87,003)	57,397	4,554	59	25,510	30,123	18,858	
(121,322)	80,039	6,351	83	35,573	42,007	26,297	
(19,714)	13,006	1,032	13	5,780	6,825	4,273	
(292,625)	193,050	15,318	200	85,800	101,318	63,427	
(41,087)	27,106	2,151	28	12,047	14,226	8,906	
(19,770)	13,043	1,035	14	5,797	6,846	4,285	
(125,563)	82,836	6,573	86	36,816	43,475	27,216	
(22,915)	15,118	1,200	16	6,719	7,935	4,967	
(3,756)	2,478	197	3	1,101	1,301	814	
(63,909)	42,162	3,346	44	18,739	22,129	13,852	
(88,186)	58,178	4,616	60	25,857	30,533	19,114	
(144,447)	95,295	7,562	99	42,353	50,014	31,309	
(25,982)	17,141	1,360	18	7,618	8,996	5,632	
(5,796)	3,824	303	4	1,699	2,006	1,256	
(270,370)	178,368	14,153	185	79,275	93,613	58,603	
(73,680)	48,608	3,857	50	21,604	25,511	15,970	
(14,559)	9,605	762	10	4,269	5,041	3,156	
(81,096)	53,500	4,245	55	23,778	28,078	17,578	
(1,020)	673	53	1	299	353	221	
(32,921)	21,718	1,723	23	9,653	11,399	7,136	
(71,782)	47,356	3,758	49	21,047	24,854	15,559	
(99,944)	65,935	5,232	68	29,304	34,604	21,663	
(140,649)	92,789	7,363	96	41,240	48,699	30,486	
(35,019)	23,103	1,833	24	10,268	12,125	7,590	
(390)	258	20	-	114	134	85	
(230,136)	151,825	12,047	157	67,478	79,682	49,882	
(3,829)	2,526	200	3	1,123	1,326	830	
(16,918)	11,161	886	12	4,960	5,858	3,667	
(130,772)	86,273	6,846	89	38,343	45,278	28,345	
(130,436)	86,051	6,828	89	38,245	45,162	28,272	
(96,995)	63,989	5,077	66	28,440	33,583	21,024	
(129,121)	85,183	6,759	88	37,859	44,706	27,987	
(112,819)	74,429	5,906	77	33,079	39,062	24,454	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
39301	CITY OF PANORA	38,662	0.117271%	23,912	234,319
39302	CITY OF GUTHRIE CTR	195	0.000592%	121	1,184
39303	CITY OF STUART	31,252	0.094797%	19,330	189,413
40201	HAMILTON COUNTY	88,366	0.268036%	54,654	535,560
40202	HAMILTON HOSPITAL	38,005	0.115281%	23,506	230,341
40302	CITY OF WEBSTER CITY	1,551	0.004705%	959	9,402
40303	CITY OF STRATFORD	523	0.001585%	323	3,167
40304	CITY OF JEWELL	9,430	0.028604%	5,833	57,153
40307	CITY OF BLAIRSBURG	152	0.000462%	94	923
40308	CITY OF WILLIAMS	34	0.000104%	21	209
41201	HANCOCK COUNTY	41,921	0.127157%	25,928	254,071
41302	CITY OF BRITT	15,670	0.047530%	9,692	94,969
41303	CITY OF GARNER	26,656	0.080855%	16,487	161,555
41305	CITY OF KANAWHA	4,537	0.013762%	2,806	27,499
42201	HARDIN COUNTY	65,832	0.199685%	40,717	398,989
42302	CITY OF ACKLEY	18,171	0.055118%	11,239	110,130
42303	CITY OF ELDORA	45,736	0.138728%	28,287	277,191
42304	CITY OF IOWA FALLS	59,303	0.179883%	36,679	359,421
42315	CITY OF HUBBARD	207	0.000629%	128	1,257
43201	HARRISON COUNTY	44,626	0.135361%	27,601	270,463
43301	CITY OF MISSOURI VALLEY	29,392	0.089153%	18,179	178,136
43303	CITY OF WOODBINE	12,689	0.038488%	7,848	76,902
43305	CITY OF DUNLAP	8,356	0.025345%	5,168	50,642
43306	CITY OF LOGAN	12,640	0.038340%	7,818	76,607
44201	HENRY COUNTY	47,495	0.144065%	29,376	287,854
44204	HENRY COUNTY HEALTH CENTER	70,525	0.213921%	43,620	427,433
44301	CITY OF MOUNT PLEASANT	77,926	0.236370%	48,197	472,288
44302	CITY OF WINFIELD	4,832	0.014658%	2,989	29,288
44303	CITY OF NEW LONDON	13,736	0.041665%	8,496	83,250
44306	CITY OF WAYLAND	5,234	0.015876%	3,237	31,723
45201	HOWARD COUNTY	32,068	0.097271%	19,834	194,356
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	25,415	0.077092%	15,719	154,036
45302	CITY OF CRESCO	34,123	0.103506%	21,105	206,813
46201	HUMBOLDT COUNTY	15,604	0.047331%	9,651	94,572
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	13,929	0.042251%	8,615	84,422
46301	CITY OF RENWICK	394	0.001194%	243	2,386

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% 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>	
(153,421)	101,215	8,031	105	44,984	53,120	33,254	
(775)	511	41	1	227	269	168	
(124,019)	81,818	6,492	85	36,363	42,940	26,881	
(350,661)	231,338	18,356	240	102,817	121,413	76,006	
(150,817)	99,497	7,895	103	44,221	52,219	32,690	
(6,156)	4,061	322	4	1,805	2,131	1,334	
(2,073)	1,368	109	1	608	718	449	
(37,421)	24,688	1,959	26	10,972	12,957	8,111	
(604)	399	32	-	177	209	131	
(137)	90	7	-	40	47	30	
(166,354)	109,747	8,708	114	48,776	57,598	36,058	
(62,182)	41,022	3,255	43	18,232	21,530	13,478	
(105,779)	69,784	5,537	72	31,015	36,624	22,928	
(18,005)	11,878	943	12	5,279	6,234	3,903	
(261,240)	172,345	13,675	179	76,598	90,452	56,624	
(72,109)	47,571	3,775	49	21,143	24,967	15,630	
(181,493)	119,734	9,501	124	53,215	62,840	39,339	
(235,333)	155,254	12,319	161	69,002	81,482	51,009	
(823)	543	43	1	241	285	178	
(177,087)	116,828	9,270	121	51,924	61,315	38,384	
(116,635)	76,946	6,106	80	34,198	40,384	25,281	
(50,352)	33,218	2,636	34	14,764	17,434	10,914	
(33,158)	21,875	1,736	23	9,722	11,481	7,187	
(50,159)	33,091	2,626	34	14,707	17,367	10,872	
(188,474)	124,340	9,866	129	55,262	65,257	40,852	
(279,864)	184,631	14,650	191	82,059	96,900	60,661	
(309,234)	204,007	16,188	211	90,670	107,069	67,027	
(19,176)	12,651	1,004	13	5,623	6,640	4,156	
(54,509)	35,960	2,853	37	15,982	18,872	11,815	
(20,771)	13,703	1,087	14	6,090	7,191	4,502	
(127,256)	83,953	6,662	87	37,313	44,062	27,583	
(100,856)	66,536	5,280	69	29,572	34,921	21,861	
(135,412)	89,334	7,089	93	39,704	46,886	29,351	
(61,921)	40,851	3,241	42	18,156	21,439	13,422	
(55,276)	36,466	2,894	38	16,207	19,139	11,981	
(1,562)	1,030	82	1	458	541	339	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
46302	CITY OF HUMBOLDT	28,648	0.086897%	17,719	173,629
47201	IDA COUNTY	19,466	0.059046%	12,040	117,980
48201	IOWA COUNTY	107,798	0.326979%	66,673	653,334
48303	CITY OF WILLIAMSBURG	33,939	0.102947%	20,991	205,696
48305	CITY OF MARENGO	17,018	0.051621%	10,526	103,143
49201	JACKSON COUNTY	35,869	0.108801%	22,185	217,393
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	52,142	0.158159%	32,250	316,016
49301	CITY OF MAQUOKETA	2,050	0.006219%	1,268	12,426
49303	CITY OF PRESTON	8,734	0.026491%	5,402	52,932
49304	CITY OF BELLEVUE	25,658	0.077827%	15,869	155,506
49321	SABULA POLICE DEPT	4,765	0.014454%	2,947	28,880
49325	ANDREW POLICE DEPT.	496	0.001504%	307	3,006
50201	JASPER COUNTY	96,091	0.291471%	59,433	582,384
50301	CITY OF COLFAX	21,766	0.066022%	13,462	131,917
50303	CITY OF NEWTON	7,183	0.021789%	4,443	43,537
50307	CITY OF MONROE	13,159	0.039915%	8,139	79,754
50310	CITY OF PRAIRIE CITY	14,471	0.043895%	8,951	87,707
50312	CITY OF BAXTER	6,769	0.020533%	4,187	41,028
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	22,830	0.069249%	14,120	138,366
51201	JEFFERSON COUNTY	74,537	0.226091%	46,101	451,749
51301	CITY OF FAIRFIELD	11,736	0.035598%	7,259	71,128
52201	JOHNSON COUNTY	280,666	0.851336%	173,592	1,701,044
52303	CITY OF CORALVILLE	261,748	0.793952%	161,891	1,586,386
52310	CITY OF HILLS	280	0.000851%	173	1,700
52315	CITY OF NORTH LIBERTY	124,308	0.377061%	76,885	753,400
52319	UNIVERSITY HEIGHTS POLICE DEPT	26,709	0.081017%	16,520	161,878
53201	JONES COUNTY	33,166	0.100603%	20,513	201,013
53304	CITY OF ANAMOSA	40,175	0.121861%	24,848	243,490
53305	CITY OF MONTICELLO	65,471	0.198591%	40,494	396,803
54201	KEOKUK COUNTY	35,307	0.107095%	21,837	213,985
54205	KEOKUK COUNTY HEALTH CENTER	49,312	0.149576%	30,499	298,866
54301	CITY OF SIGOURNEY	15,167	0.046005%	9,381	91,922
54304	CITY OF KEOTA	5,398	0.016375%	3,339	32,718
55201	KOSSUTH COUNTY	48,096	0.145889%	29,748	291,500
55301	CITY OF ALGONA	77,663	0.235572%	48,035	470,694
55306	CITY OF BANCROFT	6,769	0.020533%	4,187	41,026

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% 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>	
(113,684)	75,000	5,951	78	33,333	39,362	24,641	
(77,248)	50,962	4,044	53	22,650	26,747	16,744	
(427,774)	282,210	22,393	292	125,427	148,112	92,721	
(134,681)	88,851	7,050	92	39,490	46,632	29,192	
(67,533)	44,553	3,535	46	19,801	23,382	14,638	
(142,340)	93,904	7,451	97	41,735	49,283	30,852	
(206,913)	136,504	10,832	141	60,669	71,642	44,849	
(8,136)	5,367	426	6	2,386	2,818	1,763	
(34,658)	22,864	1,814	24	10,162	12,000	7,512	
(101,818)	67,171	5,330	70	29,854	35,254	22,069	
(18,909)	12,475	990	13	5,544	6,547	4,099	
(1,968)	1,298	103	1	577	681	427	
(381,319)	251,563	19,961	261	111,806	132,028	82,652	
(86,374)	56,982	4,521	59	25,325	29,905	18,722	
(28,506)	18,806	1,492	19	8,358	9,869	6,179	
(52,220)	34,450	2,734	36	15,311	18,081	11,319	
(57,426)	37,885	3,006	39	16,838	19,883	12,447	
(26,863)	17,722	1,406	18	7,876	9,300	5,823	
(90,596)	59,768	4,743	62	26,564	31,369	19,637	
(295,785)	195,135	15,484	202	86,727	102,413	64,112	
(46,571)	30,724	2,438	32	13,655	16,125	10,094	
(1,113,768)	734,773	58,304	761	326,566	385,631	241,411	
(1,038,695)	685,246	54,374	710	304,554	359,638	225,139	
(1,113)	734	58	1	326	385	241	
(493,293)	325,434	25,823	337	144,638	170,798	106,922	
(105,991)	69,924	5,548	72	31,077	36,697	22,974	
(131,614)	86,828	6,890	90	38,590	45,570	28,528	
(159,426)	105,176	8,346	109	46,745	55,200	34,556	
(259,809)	171,401	13,601	178	76,178	89,957	56,314	
(140,108)	92,432	7,334	96	41,081	48,511	30,369	
(195,684)	129,097	10,244	134	57,376	67,754	42,415	
(60,187)	39,706	3,151	41	17,647	20,839	13,046	
(21,422)	14,133	1,121	15	6,281	7,417	4,643	
(190,861)	125,915	9,991	130	55,962	66,083	41,369	
(308,190)	203,318	16,133	211	90,364	106,708	66,801	
(26,862)	17,721	1,406	18	7,876	9,300	5,822	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
55309	CITY OF BURT	167	0.000507%	103	1,013
56201	LEE COUNTY	71,170	0.215879%	44,019	431,345
56302	CITY OF DONNELSON	325	0.000985%	201	1,968
56304	CITY OF WEST POINT	4,177	0.012671%	2,584	25,318
56310	CITY OF MONTROSE	3,750	0.011375%	2,319	22,728
56323	DONNELSON POLICE DEPARTMENT	2,785	0.008447%	1,722	16,877
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	88,233	0.267635%	54,572	534,758
57202	LINN COUNTY	60,251	0.182756%	37,265	365,163
57301	CITY OF CEDAR RAPIDS	90,574	0.274735%	56,020	548,945
57304	CITY OF LISBON	15,183	0.046056%	9,391	92,023
57305	CITY OF MOUNT VERNON	34,937	0.105973%	21,609	211,744
57308	CITY OF MARION	328	0.000996%	203	1,990
57317	CITY OF ROBINS	9,034	0.027401%	5,587	54,750
57319	CITY OF HIAWATHA	126,290	0.383073%	78,111	765,413
57323	CITY OF FAIRFAX	105	0.000318%	65	635
58201	LOUISA COUNTY	48,380	0.146749%	29,923	293,218
58301	CITY OF WAPELLO	11,865	0.035988%	7,338	71,908
58316	COLUMBUS JUNCTION POLICE DEPT	18,145	0.055037%	11,222	109,970
59201	LUCAS COUNTY	23,257	0.070543%	14,384	140,952
59204	LUCAS COUNTY HEALTH CENTER	59,928	0.181779%	37,066	363,210
59301	CITY OF RUSSELL	249	0.000754%	154	1,507
59311	CHARITON POLICE DEPT	27,692	0.083998%	17,128	167,835
60201	LYON COUNTY	65,252	0.197927%	40,358	395,475
61201	MADISON COUNTY	77,372	0.234690%	47,855	468,932
61204	MADISON COUNTY MEMORIAL HOSPITAL	806	0.002445%	499	4,886
61301	CITY OF WINTERSET	45,564	0.138207%	28,181	276,150
61303	CITY OF EARLHAM	8,839	0.026812%	5,467	53,572
62201	MAHASKA COUNTY	54,404	0.165022%	33,649	329,729
62204	MAHASKA HEALTH PARTNERSHIP	57,790	0.175291%	35,743	350,247
62301	CITY OF NEW SHARON	5,281	0.016019%	3,266	32,008
62302	CITY OF OSKALOOSA	779	0.002363%	482	4,721
63201	MARION COUNTY	81,013	0.245735%	50,107	491,001
63301	CITY OF KNOXVILLE	28,636	0.086861%	17,711	173,556
63306	CITY OF PLEASANTVILLE	11,914	0.036138%	7,369	72,207
63321	CITY OF MELCHER-DALLAS	1,905	0.005779%	1,178	11,547
64201	MARSHALL COUNTY	139,144	0.422060%	86,061	843,314

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% 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>	
(663)	438	35	-	195	230	144	
(282,426)	186,321	14,784	193	82,810	97,787	61,216	
(1,289)	850	67	1	378	446	279	
(16,577)	10,936	868	11	4,861	5,740	3,593	
(14,881)	9,817	779	10	4,363	5,152	3,226	
(11,051)	7,290	578	8	3,240	3,826	2,395	
(350,136)	230,991	18,329	239	102,663	121,231	75,893	
(239,092)	157,734	12,516	163	70,104	82,783	51,824	
(359,425)	237,119	18,815	246	105,386	124,447	77,906	
(60,253)	39,750	3,154	41	17,667	20,862	13,060	
(138,640)	91,464	7,258	95	40,651	48,004	30,051	
(1,303)	860	68	1	382	451	282	
(35,848)	23,650	1,877	25	10,511	12,413	7,770	
(501,158)	330,623	26,235	343	146,944	173,522	108,627	
(416)	274	22	-	122	144	90	
(191,986)	126,657	10,050	131	56,292	66,473	41,613	
(47,082)	31,061	2,465	32	13,805	16,302	10,205	
(72,003)	47,502	3,769	49	21,112	24,930	15,607	
(92,289)	60,885	4,831	63	27,060	31,954	20,004	
(237,814)	156,890	12,449	163	69,729	82,341	51,547	
(987)	651	52	1	289	342	214	
(109,891)	72,497	5,753	75	32,221	38,049	23,819	
(258,940)	170,827	13,555	177	75,923	89,655	56,126	
(307,036)	202,557	16,073	210	90,026	106,309	66,551	
(3,199)	2,110	167	2	938	1,107	693	
(180,811)	119,284	9,465	124	53,015	62,604	39,191	
(35,077)	23,141	1,836	24	10,285	12,145	7,603	
(215,892)	142,428	11,302	148	63,301	74,751	46,795	
(229,326)	151,291	12,005	157	67,240	79,402	49,707	
(20,957)	13,826	1,097	14	6,145	7,256	4,543	
(3,091)	2,039	162	2	906	1,070	670	
(321,485)	212,090	16,829	220	94,262	111,311	69,683	
(113,637)	74,968	5,949	78	33,319	39,346	24,631	
(47,278)	31,190	2,475	32	13,862	16,369	10,248	
(7,560)	4,988	396	5	2,217	2,618	1,639	
(552,164)	364,273	28,905	377	161,899	191,181	119,683	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
64302	CITY OF STATE CENTER	6,635	0.020124%	4,103	40,210
64306	CITY OF MELBOURNE	1,645	0.004990%	1,017	9,971
65201	MILLS COUNTY	40,349	0.122390%	24,956	244,547
65301	CITY OF GLENWOOD	52,083	0.157981%	32,213	315,659
65311	CITY OF PACIFIC JUNCTION	34	0.000104%	21	208
66201	MITCHELL COUNTY	26,664	0.080878%	16,491	161,601
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	31,681	0.096097%	19,595	192,011
66301	CITY OF OSAGE	29,111	0.088302%	18,005	176,436
66306	CITY OF STACYVILLE	1,452	0.004404%	898	8,799
66307	CITY OF SAINT ANSGAR	5,635	0.017094%	3,485	34,154
67201	MONONA COUNTY	32,895	0.099778%	20,345	199,365
67301	CITY OF ONAWA	25,190	0.076407%	15,580	152,668
67302	CITY OF MAPLETON	9,087	0.027562%	5,620	55,072
67304	CITY OF WHITING	1,643	0.004984%	1,016	9,959
67312	CITY OF BLENCOE	71	0.000216%	44	431
68201	MONROE COUNTY	38,042	0.115392%	23,529	230,564
68204	MONROE COUNTY HOSPITAL	47,376	0.143705%	29,302	287,134
68301	CITY OF ALBIA	25,413	0.077085%	15,718	154,023
69201	MONTGOMERY COUNTY	44,852	0.136048%	27,741	271,836
69301	CITY OF RED OAK	103,018	0.312482%	63,717	624,367
70201	MUSCATINE COUNTY	186,732	0.566409%	115,494	1,131,735
70302	CITY OF WILTON	23,162	0.070257%	14,326	140,379
70303	CITY OF WEST LIBERTY	34,948	0.106007%	21,615	211,811
70304	CITY OF MUSCATINE	5,286	0.016034%	3,269	32,038
70307	CITY OF NICHOLS	1,959	0.005943%	1,212	11,875
70316	CITY OF ATALISSA	946	0.002870%	585	5,735
70317	CITY OF CONESVILLE	1,383	0.004195%	855	8,383
71201	O'BRIEN COUNTY	64,789	0.196523%	40,072	392,671
71301	CITY OF PRIMGHAR	2,361	0.007162%	1,460	14,311
71302	CITY OF SHELDON	42,006	0.127414%	25,981	254,585
71306	CITY OF PAULLINA	7,921	0.024025%	4,899	48,005
71323	HARTLEY POLICE DEPARTMENT	8,933	0.027097%	5,525	54,142
71325	SANBORN POLICE DEPARTMENT	9,883	0.029978%	6,113	59,900
71326	SUTHERLAND POLICE DEPARTMENT	5,205	0.015787%	3,219	31,544
72201	OSCEOLA COUNTY	37,550	0.113900%	23,225	227,583
73201	PAGE COUNTY	29,027	0.088047%	17,953	175,926

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% 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>	
(26,328)	17,369	1,378	18	7,720	9,116	5,707	
(6,528)	4,307	342	4	1,914	2,260	1,415	
(160,118)	105,633	8,382	109	46,948	55,439	34,706	
(206,680)	136,350	10,819	141	60,600	71,560	44,798	
(136)	90	7	-	40	47	29	
(105,809)	69,804	5,539	72	31,024	36,635	22,934	
(125,720)	82,940	6,581	86	36,862	43,529	27,250	
(115,522)	76,212	6,047	79	33,872	39,998	25,040	
(5,761)	3,801	302	4	1,689	1,995	1,249	
(22,363)	14,753	1,171	15	6,557	7,743	4,847	
(130,535)	86,117	6,833	89	38,274	45,196	28,294	
(99,961)	65,946	5,233	68	29,309	34,610	21,667	
(36,059)	23,789	1,888	25	10,573	12,486	7,816	
(6,521)	4,302	341	4	1,912	2,257	1,413	
(282)	186	15	-	83	98	61	
(150,963)	99,593	7,903	103	44,264	52,270	32,721	
(188,003)	124,029	9,842	129	55,124	65,095	40,750	
(100,848)	66,531	5,279	69	29,569	34,917	21,859	
(177,986)	117,421	9,317	122	52,187	61,626	38,579	
(408,808)	269,698	21,400	279	119,866	141,545	88,610	
(741,010)	488,857	38,790	507	217,270	256,567	160,615	
(91,914)	60,637	4,812	63	26,950	31,825	19,922	
(138,684)	91,492	7,260	95	40,663	48,018	30,060	
(20,977)	13,839	1,098	14	6,151	7,263	4,547	
(7,775)	5,129	407	5	2,280	2,692	1,685	
(3,755)	2,477	197	3	1,101	1,301	814	
(5,489)	3,621	287	4	1,609	1,900	1,190	
(257,103)	169,616	13,459	176	75,385	89,020	55,728	
(9,370)	6,182	491	6	2,747	3,244	2,031	
(166,691)	109,969	8,726	114	48,875	57,715	36,131	
(31,431)	20,736	1,645	21	9,216	10,882	6,813	
(35,449)	23,387	1,856	24	10,394	12,274	7,684	
(39,220)	25,874	2,053	27	11,500	13,580	8,501	
(20,654)	13,626	1,081	14	6,056	7,151	4,477	
(149,011)	98,305	7,800	102	43,691	51,593	32,298	
(115,189)	75,992	6,030	79	33,774	39,883	24,967	

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
73301	CITY OF SHENANDOAH	40,962	0.124248%	25,335	248,258
73302	CITY OF CLARINDA	45,008	0.136522%	27,838	272,783
73303	CLARINDA REGIONAL HEALTH CENTER	70,396	0.213530%	43,540	426,652
73309	CITY OF ESSEX	3,225	0.009783%	1,995	19,547
74201	PALO ALTO COUNTY	18,598	0.056412%	11,503	112,717
74205	PALO ALTO COUNTY HEALTH SYSTEM	26,740	0.081111%	16,539	162,067
74301	CITY OF EMMETSBURG	27,683	0.083971%	17,122	167,781
74303	CITY OF WEST BEND	4,190	0.012708%	2,591	25,392
75201	PLYMOUTH COUNTY	64,318	0.195095%	39,781	389,817
75301	CITY OF AKRON	14,531	0.044076%	8,987	88,069
75302	CITY OF REMSEN	10,767	0.032659%	6,659	65,255
75304	CITY OF KINGSLEY	8,419	0.025536%	5,207	51,023
75305	CITY OF LE MARS	56,260	0.170653%	34,797	340,979
75306	CITY OF MERRILL	4,177	0.012670%	2,584	25,316
75324	HINTON POLICE DEPARTMENT	9,086	0.027559%	5,620	55,066
76201	POCAHONTAS COUNTY	53,503	0.162288%	33,091	324,266
76301	CITY OF FONDA	5,147	0.015612%	3,183	31,195
76302	CITY OF POCAHONTAS	17,584	0.053338%	10,876	106,574
76303	CITY OF ROLFE	246	0.000748%	152	1,494
76304	CITY OF GILMORE CITY	646	0.001960%	400	3,916
76305	CITY OF LAURENS	13,177	0.039971%	8,150	79,865
76315	POCAHONTAS COMMUNITY HOSPITAL	25,936	0.078671%	16,041	157,191
77043	STATE - DEPT OF COMMERCE/INSURANCE	24,372	0.073927%	15,074	147,713
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	71,011	0.215394%	43,920	430,377
77112	STATE - AIRPORT FIREFIGHTERS	220,842	0.669871%	136,591	1,338,462
77113	STATE - CONSERVATION PEACE OFFICERS	837,360	2.539935%	517,909	5,075,013
77114	STATE - CORRECTIONS - PROTECTION OCCUPATION	13,706,029	41.574036%	8,477,189	83,068,590
77202	BROADLAWNS MEDICAL CENTER	1,005	0.003049%	622	6,093
77301	CITY OF WEST DES MOINES	303,388	0.920257%	187,646	1,838,754
77303	CITY OF MITCHELLVILLE	19,297	0.058534%	11,935	116,956
77305	CITY OF URBANDALE	20,016	0.060712%	12,380	121,309
77308	CITY OF GRIMES	56,142	0.170295%	34,724	340,264
77309	CITY OF ANKENY	109,086	0.330888%	67,470	661,144
77310	CITY OF BONDURANT	6,919	0.020989%	4,280	41,937
77314	CITY OF WINDSOR HEIGHTS	128,341	0.389293%	79,379	777,842
77320	CITY OF CLIVE	126,267	0.383002%	78,096	765,272

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% 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>
(162,548)	107,236	8,509	111	47,661	56,281	35,233
(178,606)	117,830	9,350	122	52,369	61,841	38,713
(279,353)	184,294	14,624	191	81,909	96,724	60,550
(12,798)	8,443	670	9	3,753	4,432	2,774
(73,802)	48,688	3,863	50	21,639	25,552	15,997
(106,114)	70,005	5,555	73	31,114	36,742	23,000
(109,856)	72,474	5,751	75	32,211	38,037	23,811
(16,626)	10,968	870	11	4,875	5,756	3,604
(255,235)	168,383	13,361	174	74,837	88,372	55,323
(57,663)	38,042	3,019	39	16,907	19,965	12,499
(42,726)	28,187	2,237	29	12,528	14,794	9,261
(33,408)	22,040	1,749	23	9,795	11,567	7,241
(223,258)	147,287	11,687	153	65,461	77,301	48,392
(16,576)	10,935	868	11	4,860	5,739	3,593
(36,055)	23,786	1,887	25	10,572	12,484	7,815
(212,315)	140,068	11,114	145	62,253	73,512	46,020
(20,425)	13,475	1,069	14	5,989	7,072	4,427
(69,780)	46,035	3,653	48	20,460	24,161	15,125
(978)	645	51	1	287	339	212
(2,564)	1,691	134	2	752	888	556
(52,292)	34,498	2,737	36	15,332	18,105	11,334
(102,922)	67,899	5,388	70	30,178	35,636	22,308
(96,716)	63,805	5,063	66	28,358	33,487	20,963
(281,791)	185,903	14,751	193	82,624	97,568	61,079
(876,365)	578,154	45,876	599	256,958	303,433	189,954
(3,322,894)	2,192,174	173,947	2,272	974,301	1,150,520	720,243
(54,389,625)	35,881,825	2,847,190	37,178	15,947,507	18,831,875	11,789,048
(3,989)	2,632	209	3	1,170	1,382	865
(1,203,935)	794,258	63,024	823	353,004	416,851	260,955
(76,578)	50,520	4,009	52	22,453	26,514	16,598
(79,428)	52,400	4,158	54	23,289	27,501	17,216
(222,789)	146,978	11,663	152	65,324	77,139	48,290
(432,888)	285,584	22,661	296	126,926	149,883	93,829
(27,459)	18,115	1,437	19	8,051	9,507	5,952
(509,296)	335,992	26,661	348	149,330	176,339	110,391
(501,066)	330,562	26,230	342	146,917	173,489	108,607

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
77321	CITY OF PLEASANT HILL	140,643	0.426609%	86,988	852,403
77322	CITY OF POLK CITY	53,663	0.162775%	33,191	325,238
77334	ALTOONA POLICE DEPT	247,212	0.749861%	152,901	1,498,288
77338	JOHNSTON POLICE DEPARTMENT	290,905	0.882392%	179,925	1,763,097
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,930	0.030120%	6,142	60,182
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	33,786	0.102481%	20,896	204,766
78201	POTTAWATTAMIE COUNTY	588,333	1.784571%	363,885	3,565,729
78305	CITY OF CARSON	113	0.000344%	70	687
78311	CITY OF AVOCA	11,856	0.035964%	7,333	71,859
78313	CITY OF CARTER LAKE	55,684	0.168904%	34,440	337,484
79201	POWESHIEK COUNTY	46,861	0.142141%	28,983	284,010
79301	CITY OF GRINNELL	580	0.001758%	358	3,512
79304	CITY OF MONTEZUMA	8	0.000025%	5	50
80201	RINGGOLD COUNTY	24,410	0.074043%	15,098	147,945
80203	RINGGOLD COUNTY HOSPITAL	28,221	0.085601%	17,454	171,038
81201	SAC COUNTY	48,630	0.147509%	30,078	294,736
81303	CITY OF SCHALLER	1,435	0.004353%	888	8,697
81305	CITY OF LAKE VIEW	16,351	0.049595%	10,113	99,096
81320	SAC CITY POLICE DEPT	22,864	0.069353%	14,141	138,572
82201	SCOTT COUNTY	505,513	1.533355%	312,660	3,063,779
82303	CITY OF ELDRIDGE	42,126	0.127780%	26,055	255,316
82304	CITY OF WALCOTT	16,803	0.050968%	10,393	101,839
82305	CITY OF BUFFALO	18,270	0.055419%	11,300	110,731
82309	CITY OF PRINCETON	6,915	0.020976%	4,277	41,913
82311	CITY OF LE CLAIRE	37,886	0.114919%	23,433	229,619
82316	CITY OF BLUE GRASS	13,496	0.040936%	8,347	81,794
82324	CITY OF MCCAUSLAND	483	0.001464%	299	2,925
83201	SHELBY COUNTY	27,625	0.083792%	17,086	167,425
83301	CITY OF HARLAN	52,340	0.158760%	32,372	317,217
84201	SIOUX COUNTY	82,735	0.250956%	51,171	501,433
84301	CITY OF HAWARDEN	25,128	0.076221%	15,542	152,296
84303	CITY OF ROCK VALLEY	26,877	0.081525%	16,623	162,895
84304	CITY OF SIOUX CENTER	48,535	0.147218%	30,019	294,155
84307	CITY OF ORANGE CITY	40,812	0.123794%	25,242	247,351
84320	ORANGE CITY AREA HEALTH SYSTEM	17,041	0.051690%	10,540	103,280
85101	DEPT OF TRANS PROTECTION OCCUPATION	711,094	2.156938%	439,813	4,309,752

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% 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>
(558,115)	368,199	29,216	381	163,644	193,241	120,973
(212,951)	140,488	11,148	146	62,439	73,733	46,158
(981,012)	647,192	51,354	671	287,641	339,666	212,636
(1,154,398)	761,577	60,430	789	338,479	399,698	250,218
(39,404)	25,996	2,063	27	11,554	13,644	8,541
(134,072)	88,449	7,018	92	39,311	46,421	29,060
(2,334,681)	1,540,231	122,216	1,597	684,550	808,363	506,046
(450)	297	24	-	132	156	97
(47,050)	31,040	2,463	32	13,795	16,290	10,198
(220,970)	145,778	11,567	151	64,790	76,508	47,896
(185,957)	122,679	9,735	127	54,524	64,386	40,307
(2,300)	1,517	120	2	674	796	498
(33)	22	2	-	10	12	7
(96,868)	63,906	5,071	66	28,403	33,540	20,996
(111,988)	73,881	5,862	77	32,836	38,775	24,274
(192,980)	127,313	10,102	132	56,583	66,817	41,829
(5,695)	3,757	298	4	1,670	1,972	1,234
(64,884)	42,805	3,397	44	19,024	22,465	14,064
(90,731)	59,857	4,750	62	26,603	31,415	19,666
(2,006,026)	1,323,411	105,012	1,372	588,185	694,569	434,810
(167,170)	110,285	8,751	114	49,016	57,881	36,234
(66,680)	43,990	3,491	46	19,551	23,088	14,453
(72,502)	47,831	3,795	50	21,258	25,103	15,715
(27,443)	18,104	1,437	19	8,046	9,502	5,948
(150,344)	99,185	7,870	103	44,082	52,055	32,587
(53,555)	35,331	2,804	37	15,703	18,544	11,608
(1,915)	1,264	100	1	562	663	415
(109,622)	72,320	5,739	75	32,142	37,956	23,761
(207,700)	137,023	10,873	142	60,899	71,914	45,019
(328,316)	216,596	17,187	224	96,265	113,676	71,163
(99,717)	65,785	5,220	68	29,238	34,526	21,614
(106,656)	70,363	5,583	73	31,273	36,929	23,118
(192,600)	127,062	10,082	132	56,472	66,686	41,746
(161,954)	106,844	8,478	111	47,486	56,075	35,104
(67,623)	44,612	3,540	46	19,828	23,414	14,657
(2,821,834)	1,861,614	147,718	1,930	827,386	977,034	611,638

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
85201	STORY COUNTY	194,424	0.589739%	120,252	1,178,351
85204	STORY CO MEDICAL CENTER	45,656	0.138488%	28,238	276,711
85301	CITY OF HUXLEY	29,596	0.089774%	18,305	179,376
85305	CITY OF STORY CITY	32,983	0.100047%	20,400	199,903
85318	CITY OF NEVADA	56,815	0.172335%	35,140	344,340
85322	CITY OF ROLAND	1,290	0.003912%	798	7,816
85327	MARY GREELEY MEDICAL CENTER	123,783	0.375467%	76,560	750,216
86201	TAMA COUNTY	31,465	0.095441%	19,461	190,699
86301	CITY OF TAMA	33,124	0.100473%	20,487	200,754
86302	CITY OF GLADBROOK	119	0.000362%	74	723
86303	CITY OF TRAER	7,678	0.023291%	4,749	46,537
86306	CITY OF DYSART	21,608	0.065543%	13,365	130,960
86308	CITY OF TOLEDO	26,769	0.081196%	16,556	162,238
87201	TAYLOR COUNTY	30,180	0.091543%	18,666	182,911
87306	CITY OF CLEARFIELD	41	0.000125%	26	250
87310	CITY OF LENOX	123	0.000373%	76	745
88201	UNION COUNTY	22,665	0.068749%	14,018	137,367
88204	GREATER REGIONAL MEDICAL CENTER	67,849	0.205804%	41,965	411,214
88301	CITY OF CRESTON	4,675	0.014181%	2,892	28,336
88306	CITY OF AFTON	5,001	0.015168%	3,093	30,307
89201	VAN BUREN COUNTY	25,759	0.078134%	15,932	156,118
89204	VAN BUREN COUNTY HOSPITAL	52,527	0.159330%	32,488	318,355
89301	CITY OF FARMINGTON	112	0.000340%	69	680
90201	WAPELLO COUNTY	66,129	0.200588%	40,901	400,792
90304	CITY OF ELDON	2,012	0.006103%	1,244	12,194
90309	CITY OF BLAKESBURG	731	0.002217%	452	4,429
91201	WARREN COUNTY	3,950	0.011981%	2,443	23,940
91301	CITY OF INDIANOLA	72,867	0.221026%	45,068	441,629
91303	CITY OF CARLISLE	43,289	0.131308%	26,775	262,365
91307	CITY OF NORWALK	135,036	0.409600%	83,520	818,417
92201	WASHINGTON COUNTY	75,610	0.229345%	46,765	458,251
92301	CITY OF WASHINGTON	88,405	0.268157%	54,679	535,800
93201	WAYNE COUNTY	32,546	0.098721%	20,130	197,252
93204	WAYNE COUNTY HOSPITAL	57,775	0.175248%	35,734	350,160
93301	CITY OF CORYDON	7,386	0.022402%	4,568	44,762
93302	CITY OF SEYMOUR	3,925	0.011904%	2,427	23,786

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% 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>
(771,532)	508,993	40,388	527	226,220	267,135	167,231
(181,178)	119,526	9,484	124	53,123	62,731	39,271
(117,448)	77,482	6,148	80	34,437	40,665	25,457
(130,887)	86,349	6,852	89	38,377	45,318	28,370
(225,458)	148,739	11,802	154	66,106	78,062	48,868
(5,118)	3,376	268	3	1,501	1,772	1,109
(491,208)	324,059	25,714	336	144,027	170,077	106,470
(124,861)	82,373	6,536	85	36,610	43,231	27,064
(131,445)	86,717	6,881	90	38,541	45,512	28,491
(474)	312	25	-	139	164	103
(30,470)	20,102	1,595	21	8,934	10,550	6,604
(85,747)	56,569	4,489	59	25,142	29,690	18,586
(106,226)	70,079	5,561	73	31,146	36,780	23,025
(119,762)	79,009	6,269	82	35,115	41,466	25,959
(164)	108	9	-	48	57	36
(488)	322	26	-	143	169	106
(89,942)	59,336	4,708	61	26,372	31,141	19,495
(269,245)	177,626	14,094	184	78,945	93,223	58,359
(18,553)	12,240	971	13	5,440	6,424	4,021
(19,844)	13,091	1,039	14	5,818	6,871	4,301
(102,219)	67,436	5,351	70	29,972	35,393	22,156
(208,445)	137,515	10,912	142	61,118	72,172	45,181
(445)	294	23	-	131	154	97
(262,421)	173,124	13,737	179	76,944	90,860	56,880
(7,984)	5,267	418	5	2,341	2,764	1,731
(2,900)	1,913	152	2	850	1,004	629
(15,675)	10,341	821	11	4,596	5,428	3,397
(289,159)	190,764	15,137	198	84,784	100,119	62,676
(171,785)	113,330	8,993	117	50,369	59,479	37,235
(535,863)	353,519	28,051	366	157,120	185,537	116,149
(300,043)	197,944	15,707	205	87,975	103,887	65,035
(350,818)	231,441	18,365	240	102,863	121,468	76,040
(129,152)	85,204	6,761	88	37,869	44,718	27,994
(229,269)	151,253	12,002	157	67,224	79,383	49,695
(29,308)	19,335	1,534	20	8,593	10,147	6,353
(15,574)	10,274	815	11	4,566	5,392	3,376

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, 2016

<b>Employer ID #</b>	<b>Employer Name</b>	<b>2016 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>
94201	WEBSTER COUNTY	85,363	0.258927%	52,797	517,360
94305	CITY OF GOWRIE	4,162	0.012625%	2,574	25,225
94307	CITY OF DAYTON	3,182	0.009652%	1,968	19,286
94314	CITY OF OTHO	1,535	0.004656%	949	9,302
94318	CITY OF DUNCOMBE	1,290	0.003911%	798	7,815
95201	WINNEBAGO COUNTY	11,031	0.033460%	6,823	66,856
95301	CITY OF FOREST CITY	62,642	0.190010%	38,744	379,656
95311	CITY OF LAKE MILLS	26,726	0.081068%	16,530	161,980
95317	BUFFALO CENTER POLICE DEPT	3,850	0.011678%	2,381	23,335
96201	WINNESHIEK COUNTY	40,794	0.123740%	25,231	247,244
96205	WINNESHIEK MEDICAL CENTER	58,807	0.178378%	36,372	356,415
96308	CITY OF CALMAR	9,255	0.028073%	5,724	56,092
97201	WOODBURY COUNTY	391,057	1.186180%	241,870	2,370,092
97302	CITY OF CORRECTIONVILLE	1,254	0.003805%	776	7,602
97306	CITY OF SERGEANT BLUFF	44,115	0.133813%	27,285	267,370
97308	CITY OF MOVILLE	7,356	0.022312%	4,550	44,582
98201	WORTH COUNTY	48,954	0.148489%	30,278	296,695
98302	CITY OF MANLY	8,164	0.024764%	5,050	49,481
99201	WRIGHT COUNTY	53,170	0.161280%	32,886	322,252
99301	CITY OF CLARION	47,644	0.144518%	29,468	288,759
99302	CITY OF EAGLE GROVE	42,262	0.128191%	26,139	256,137
99304	CITY OF BELMOND	21,100	0.064001%	13,050	127,881
99307	CITY OF DOWS	1,501	0.004553%	928	9,097
99311	IOWA SPECIALTY HOSPITAL-CLARION	17,073	0.051788%	10,560	103,477
99312	IOWA SPECIALTY HOSPITAL-BELMOND	23,315	0.070720%	14,420	141,306
Total for all entities		\$ 32,967,762	100.000000%	\$ 20,390,582	199,808,822

\* - 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% 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>
(338,744)	223,475	17,733	232	99,323	117,288	73,423
(16,516)	10,896	865	11	4,843	5,719	3,580
(12,628)	8,331	661	9	3,702	4,372	2,737
(6,091)	4,018	319	4	1,786	2,109	1,320
(5,117)	3,376	268	3	1,500	1,771	1,109
(43,775)	28,879	2,292	30	12,835	15,157	9,488
(248,582)	163,994	13,013	170	72,886	86,069	53,881
(106,058)	69,968	5,552	72	31,097	36,721	22,988
(15,278)	10,079	800	10	4,480	5,290	3,312
(161,884)	106,798	8,474	111	47,466	56,051	35,089
(233,365)	153,955	12,216	160	68,424	80,800	50,582
(36,727)	24,229	1,923	25	10,769	12,717	7,961
(1,551,830)	1,023,770	81,235	1,062	455,011	537,308	336,362
(4,977)	3,284	261	3	1,459	1,723	1,079
(175,062)	115,491	9,164	120	51,330	60,614	37,945
(29,190)	19,257	1,528	20	8,559	10,107	6,327
(194,262)	128,159	10,169	133	56,959	67,261	42,107
(32,398)	21,374	1,696	22	9,499	11,217	7,022
(210,996)	139,198	11,045	144	61,866	73,055	45,734
(189,066)	124,731	9,897	129	55,436	65,462	40,980
(167,707)	110,640	8,779	115	49,173	58,067	36,351
(83,731)	55,239	4,383	57	24,551	28,991	18,149
(5,956)	3,930	312	4	1,746	2,062	1,291
(67,752)	44,698	3,547	46	19,866	23,459	14,685
(92,521)	61,038	4,843	63	27,128	32,034	20,054
(130,825,946)	86,308,255	6,848,484	89,424	38,359,294	45,297,202	28,356,759

**Iowa Public Employees' Retirement System**

## Iowa Public Employees' Retirement System

Notes to Schedules

June 30, 2016

### (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, 2016, there were 168,372 members contributing to the System (active members), employed by 1,960 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.

3. Refunds – IPERS members who terminate public employment for any reason may request a full refund of their accumulated contributions. Vested members requesting a refund also receive a portion of their accumulated employer contributions. Acceptance of the refund automatically terminates IPERS membership and all claims to future benefits. If an employee works in covered employment for less than six months, the employer may file a wage adjustment and the applicable IPERS contributions will be refunded to the individual and employer.
4. Eligibility for Pensions – A Regular member may retire at normal retirement age and receive monthly benefits without an early retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. Members who are age 70 and still working for an IPERS-covered employer may apply to begin receiving IPERS retirement benefits while still employed. Special service members are eligible for retirement benefits if they are vested, no longer working for an IPERS-covered employer, and reach age 55. Sheriffs and deputies 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 2016, 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 6.56 percent of pay and their employers contributed 9.84 percent for a total rate of 16.40 percent.

2016 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 2016, up to the cutoff date of August 5, 2016. 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, 2016, 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, PO Box 9117, Des Moines, IA 50306-9117, or at [www.ipers.org](http://www.ipers.org).

### B. Deferred Outflows of Resources and Deferred Inflows of Resources

Difference Between Projected and Actual Investment Earnings on Pension Plan Investments – The difference between projected and actual earnings on System investments are amortized over a five year period. The non-current amounts are presented as deferred outflows of resources and 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 5.32 years for the year ended June 30, 2016. The non-current amounts are presented as deferred outflows of resources and deferred inflows of resources in the Schedules. The current amounts are included as pension expense.

Changes of Assumptions – Changes of assumptions are amortized over the average remaining service life for all members, which is 5.32 years for the year ended June 30, 2016. The non-current amounts are presented as deferred outflows of resources 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 126, 134 and 162, 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 5.32 years for the year ended June 30, 2016.

**(3) Net Pension Liability**

The components of the net pension liability of the System at June 30, 2016 were as follows:

<b>Regular Members</b>	
Total pension liability	\$ 32,577,657,593
Plan fiduciary net position	<u>26,341,407,289</u>
Net pension liability	<u>\$ 6,236,250,304</u>
Plan fiduciary net position as a percentage of the total pension liability	80.86%
<b>Sheriffs and Deputies</b>	
Total pension liability	\$ 624,791,635
Plan fiduciary net position	<u>588,117,030</u>
Net pension liability	<u>\$ 36,674,605</u>
Plan fiduciary net position as a percentage of the total pension liability	94.13%
<b>Protection Occupation Members</b>	
Total pension liability	\$ 1,417,299,919
Plan fiduciary net position	<u>1,396,909,337</u>
Net pension liability	<u>\$ 20,390,582</u>
Plan fiduciary net position as a percentage of the total pension liability	98.56%
<b>Total Membership</b>	
Total pension liability	\$ 34,619,749,147
Plan fiduciary net position	<u>28,326,433,656</u>
Net pension liability	<u>\$ 6,293,315,491</u>
Plan fiduciary net position as a percentage of the total pension liability	81.82%

Actuarial Methods and Assumptions – The total pension liability (TPL) was determined by an actuarial valuation as of June 30, 2016, 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 30, 2016, 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, 2016, are shown in the following table.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Core-plus fixed income	28%	1.90%
Domestic equity	24	5.85
International equity	16	6.32
Private equity/debt	11	10.31
Real estate	8	3.87
Credit opportunities	5	4.48
U.S. TIPS	5	1.36
Other real assets	2	6.42
Cash	1	-0.26
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>All Membership Groups</b>			
Total Pension Liability	\$38,730,735,116	\$34,619,749,147	\$31,150,562,731
Fiduciary Net Position	<u>\$28,326,433,656</u>	<u>\$28,326,433,656</u>	<u>\$28,326,433,656</u>
Net Pension Liability	\$10,404,301,460	\$6,293,315,491	\$2,824,129,075
<b>Regular Members</b>			
Total Pension Liability	\$36,430,816,389	\$32,577,657,593	\$29,325,541,186
Fiduciary Net Position	<u>\$26,341,407,289</u>	<u>\$26,341,407,289</u>	<u>\$26,341,407,289</u>
Net Pension Liability	\$10,089,409,100	\$6,236,250,304	\$2,984,133,897
<b>Sheriffs and Deputies</b>			
Total Pension Liability	\$703,200,568	\$624,791,635	\$558,938,154
Fiduciary Net Position	<u>\$588,117,030</u>	<u>\$588,117,030</u>	<u>\$588,117,030</u>
Net Pension Liability	\$115,083,538	\$36,674,605	(\$29,178,876)
<b>Protection Occupation</b>			
Total Pension Liability	\$1,596,718,159	\$1,417,299,919	\$1,266,083,391
Fiduciary Net Position	<u>\$1,396,909,337</u>	<u>\$1,396,909,337</u>	<u>\$1,396,909,337</u>
Net Pension Liability	\$199,808,822	\$20,390,582	(\$130,825,946)

**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, 2016, for each of the three membership groups, as well as the total membership.

<b>Regular Membership - Deferred Outflows of Resources</b>				
	<b>June 30, 2015</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2016</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 33,707,339	\$ 0	\$ 10,276,629	\$ 23,430,710
FY 2015 Base	41,404,879	0	9,719,455	31,685,424
FY 2016 Base	0	0	0	0
<b>Total</b>	<b>\$ 75,112,218</b>	<b>\$ 0</b>	<b>\$ 19,996,084</b>	<b>\$ 55,116,134</b>
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 136,876,402	\$ 0	\$ 41,730,611	\$ 95,145,791
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
<b>Total</b>	<b>\$ 136,876,402</b>	<b>\$ 0</b>	<b>\$ 41,730,611</b>	<b>\$ 95,145,791</b>
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	743,826,843	0	185,956,711	557,870,132
FY 2016 Base	0	<u>1,377,899,161</u>	<u>275,579,832</u>	<u>1,102,319,329</u>
<b>Total</b>	<b>\$ 743,826,843</b>	<b>\$ 1,377,899,161</b>	<b>\$ 461,536,543</b>	<b>\$ 1,660,189,461</b>
<b>Total</b>	<b>\$ 955,815,463</b>	<b>\$ 1,377,899,161</b>	<b>\$ 523,263,238</b>	<b>\$ 1,810,451,386</b>

<b>Regular Membership - Deferred Inflows of Resources</b>				
	<b>June 30, 2015</b>	<b>Additions</b>	<b>Recognition</b>	<b>June 30, 2016</b>
	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4) = (1) + (2) - (3)</b>
<b>Differences between expected and actual experience</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	<u>91,655,628</u>	<u>17,228,502</u>	<u>74,427,126</u>
<b>Total</b>	<b>\$ 0</b>	<b>\$ 91,655,628</b>	<b>\$ 17,228,502</b>	<b>\$ 74,427,126</b>
<b>Changes of assumptions</b>				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
<b>Total</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
<b>Differences between projected and actual earnings</b>				
FY 2014 Base	\$ 1,157,581,355	\$ 0	\$ 385,860,452	\$ 771,720,903
FY 2015 Base	0	0	0	0
FY 2016 Base	0	0	0	0
<b>Total</b>	<b>\$ 1,157,581,355</b>	<b>\$ 0</b>	<b>\$ 385,860,452</b>	<b>\$ 771,720,903</b>
<b>Total</b>	<b>\$ 1,157,581,355</b>	<b>\$ 91,655,628</b>	<b>\$ 403,088,954</b>	<b>\$ 846,148,029</b>

Sheriffs and Deputies - Deferred Outflows of Resources								
	June 30, 2015		Additions		Recognition		June 30, 2016	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		0		0		0		0
FY 2016 Base		0		0		0		0
Total	\$	0	\$	0	\$	0	\$	0
Changes of assumptions								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		0		0		0		0
FY 2016 Base		0		0		0		0
Total	\$	0	\$	0	\$	0	\$	0
Differences between projected and actual earnings								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		16,110,861		0		4,027,715		12,083,146
FY 2016 Base		0		30,455,459		6,091,092		24,364,367
Total	\$	16,110,861	\$	30,455,459	\$	10,118,807	\$	36,447,513
Total	\$	16,110,861	\$	30,455,459	\$	10,118,807	\$	36,447,513

Sheriffs and Deputies - Deferred Inflows of Resources								
	June 30, 2015		Additions		Recognition		June 30, 2016	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2014 Base	\$	2,832,119	\$	0	\$	863,451	\$	1,968,668
FY 2015 Base		99,047		0		23,250		75,797
FY 2016 Base		0		2,699,729		507,468		2,192,261
Total	\$	2,931,166	\$	2,699,729	\$	1,394,169	\$	4,236,726
Changes of assumptions								
FY 2014 Base	\$	3,469,632	\$	0	\$	1,057,815	\$	2,411,817
FY 2015 Base		0		0		0		0
FY 2016 Base		0		0		0		0
Total	\$	3,469,632	\$	0	\$	1,057,815	\$	2,411,817
Differences between projected and actual earnings								
FY 2014 Base	\$	24,411,184	\$	0	\$	8,137,061	\$	16,274,123
FY 2015 Base		0		0		0		0
FY 2016 Base		0		0		0		0
Total	\$	24,411,184	\$	0	\$	8,137,061	\$	16,274,123
Total	\$	30,811,982	\$	2,699,729	\$	10,589,045	\$	22,922,666

Protection Occupation - Deferred Outflows of Resources								
	June 30, 2015		Additions		Recognition		June 30, 2016	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		0		0		0		0
FY 2016 Base		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	0	\$	0	\$	0	\$	0
Changes of assumptions								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		0		0		0		0
FY 2016 Base		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	0	\$	0	\$	0	\$	0
Differences between projected and actual earnings								
FY 2014 Base	\$	0	\$	0	\$	0	\$	0
FY 2015 Base		38,049,948		0		9,512,487		28,537,461
FY 2016 Base		<u>0</u>		<u>72,213,492</u>		<u>14,442,698</u>		<u>57,770,794</u>
Total	\$	38,049,948	\$	72,213,492	\$	23,955,185	\$	86,308,255
Total	\$	38,049,948	\$	72,213,492	\$	23,955,185	\$	86,308,255

Protection Occupation - Deferred Inflows of Resources								
	June 30, 2015		Additions		Recognition		June 30, 2016	
	(1)		(2)		(3)		(4) = (1) + (2) - (3)	
Differences between expected and actual experience								
FY 2014 Base	\$	5,388,342	\$	0	\$	1,642,788	\$	3,745,554
FY 2015 Base		2,993,933		0		702,801		2,291,132
FY 2016 Base		<u>0</u>		<u>999,714</u>		<u>187,916</u>		<u>811,798</u>
Total	\$	8,382,275	\$	999,714	\$	2,533,505	\$	6,848,484
Changes of assumptions								
FY 2014 Base	\$	128,646	\$	0	\$	39,222	\$	89,424
FY 2015 Base		0		0		0		0
FY 2016 Base		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	128,646	\$	0	\$	39,222	\$	89,424
Differences between projected and actual earnings								
FY 2014 Base	\$	57,538,940	\$	0	\$	19,179,646	\$	38,359,294
FY 2015 Base		0		0		0		0
FY 2016 Base		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Total	\$	57,538,940	\$	0	\$	19,179,646	\$	38,359,294
Total	\$	66,049,861	\$	999,714	\$	21,752,373	\$	45,297,202



**TOTAL MEMBERSHIP**

Deferred Outflows of Resources				
	June 30, 2015	Additions	Recognition	June 30, 2016
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience				
FY 2014 Base	\$ 33,707,339	\$ 0	\$ 10,276,629	\$ 23,430,710
FY 2015 Base	41,404,879	0	9,719,455	31,685,424
FY 2016 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 75,112,218	\$ 0	\$ 19,996,084	\$ 55,116,134
Changes of assumptions				
FY 2014 Base	\$ 136,876,402	\$ 0	\$ 41,730,611	\$ 95,145,791
FY 2015 Base	0	0	0	0
FY 2016 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 136,876,402	\$ 0	\$ 41,730,611	\$ 95,145,791
Differences between projected and actual earnings				
FY 2014 Base	\$ 0	\$ 0	\$ 0	\$ 0
FY 2015 Base	797,987,652	0	199,496,913	598,490,739
FY 2016 Base	<u>0</u>	<u>1,480,568,112</u>	<u>296,113,622</u>	<u>1,184,454,490</u>
Total	\$ 797,987,652	\$ 1,480,568,112	\$ 495,610,535	\$ 1,782,945,229
Total	\$ 1,009,976,272	\$ 1,480,568,112	\$ 557,337,230	\$ 1,933,207,154

Deferred Inflows of Resources				
	June 30, 2015	Additions	Recognition	June 30, 2016
	(1)	(2)	(3)	(4) = (1) + (2) - (3)
Differences between expected and actual experience				
FY 2014 Base	\$ 8,220,461	\$ 0	\$ 2,506,239	\$ 5,714,222
FY 2015 Base	3,092,980	0	726,051	2,366,929
FY 2016 Base	<u>0</u>	<u>95,355,071</u>	<u>17,923,886</u>	<u>77,431,185</u>
Total	\$ 11,313,441	\$ 95,355,071	\$ 21,156,176	\$ 85,512,336
Changes of assumptions				
FY 2014 Base	\$ 3,598,278	\$ 0	\$ 1,097,037	\$ 2,501,241
FY 2015 Base	0	0	0	0
FY 2016 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 3,598,278	\$ 0	\$ 1,097,037	\$ 2,501,241
Differences between projected and actual earnings				
FY 2014 Base	\$ 1,239,531,479	\$ 0	\$ 413,177,159	\$ 826,354,320
FY 2015 Base	0	0	0	0
FY 2016 Base	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$ 1,239,531,479	\$ 0	\$ 413,177,159	\$ 826,354,320
Total	\$ 1,254,443,198	\$ 95,355,071	\$ 435,430,372	\$ 914,367,897

## **Pension Expense**

The following tables show the summary of pension expense as of June 30, 2016, for each of the three membership groups, as well as the total membership.

### **REGULAR MEMBERS**

Service Cost at end of year	\$729,480,353
Interest on the Total Pension Liability	2,292,637,930
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(17,228,502)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(457,495,912)
Projected earnings on plan investments	(1,959,496,606)
Expensed portion of current-period difference between projected and actual earnings on plan investments	275,579,832
Administrative expenses	14,348,459
Recognition of beginning Deferred Outflows of Resources	247,683,406
Recognition of beginning Deferred Inflows of Resources	(385,860,452)
<b>Total Pension Expense</b>	<b>\$739,648,508</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.32 years.

**SHERIFFS AND DEPUTIES**

Service Cost at end of year	\$17,270,210
Interest on the Total Pension Liability	43,324,435
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(507,468)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(10,787,329)
Projected earnings on plan investments	(43,263,563)
Expensed portion of current-period difference between projected and actual earnings on plan investments	6,091,092
Administrative expenses	111,622
Recognition of beginning Deferred Outflows of Resources	4,027,715
Recognition of beginning Deferred Inflows of Resources	(10,081,577)
<b>Total Pension Expense</b>	<b>\$6,185,137</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.32 years.

**PROTECTION OCCUPATION**

Service Cost at end of year	\$54,836,878
Interest on the Total Pension Liability	97,218,466
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(187,916)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(23,718,673)
Projected earnings on plan investments	(102,661,594)
Expensed portion of current-period difference between projected and actual earnings on plan investments	14,442,698
Administrative expenses	478,870
Recognition of beginning Deferred Outflows of Resources	9,512,487
Recognition of beginning Deferred Inflows of Resources	(21,564,457)
<b>Total Pension Expense</b>	<b>\$28,356,759</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.32 years.

### ALL MEMBERSHIP GROUPS

Service Cost at end of year	\$801,587,441
Interest on the Total Pension Liability	2,433,180,831
Current-period benefit term changes	0
Expensed portion of current-period difference between expected and actual experience in the Total Pension Liability	(17,923,886)
Expensed portion of current-period assumption changes	0
Employee contributions including service purchases	(492,001,914)
Projected earnings on plan investments	(2,105,421,763)
Expensed portion of current-period difference between projected and actual earnings on plan investments	296,113,622
Administrative expenses	14,938,951
Recognition of beginning Deferred Outflows of Resources	261,223,608
Recognition of beginning Deferred Inflows of Resources	(417,506,486)
<b>Total Pension Expense</b>	<b>\$774,190,404</b>

Note: System experience and assumption changes are recognized over the average expected remaining service life for all System members, which is 5.32 years.

**Iowa Public Employees' Retirement System**



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

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Auditor of State

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Des Moines, Iowa 50319-0004

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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 2016 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, 2016 and the related Notes to Schedules, and have issued our report thereon dated March 31, 2017.

Internal Control Over Financial Reporting

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

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

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


### Compliance and Other Matters

As part of obtaining reasonable assurance about whether IPERS' Schedules are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, 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

March 31, 2017



Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2016

**Findings Related to the Schedules:**

**INTERNAL CONTROL DEFICIENCIES:**

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

**INSTANCES OF NON-COMPLIANCE:**

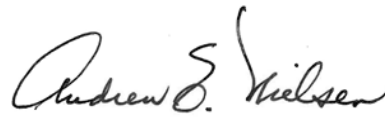
No matters were noted.

Iowa Public Employees' Retirement System

Staff

This audit was performed by:

Pamela J. Bormann, CPA, Manager  
Lesley R. Geary, CPA, Senior Auditor II  
Alex W. Case, Staff Auditor  
Mark D. Newhall, Staff Auditor  
Libby C. Lamfers, Assistant Auditor  
Mitchell W. Shipman, Assistant 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