OFFICE OF AUDITOR OF STATE
STATE OF IOWA

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Mary Mosiman, CPA
Auditor of State

NEWS RELEASE

FOR RELEASE June 29, 2015

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 Net Pension Liability by Employer required to implement 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 for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2013.

A copy of the report is available for review in the IPERS office, in the Office of Auditor of State and on the Auditor of State's web site at http://auditor.iowa.gov/reports/1560-5530-B002.pdf.

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IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

INDEPENDENT AUDITOR'S REPORT
SCHEDULES OF EMPLOYER ALLOCATIONS AND NET PENSION LIABILITY BY EMPLOYER

JUNE 30, 2013

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Iowa Public Employees' Retirement System

Officials

Name	Title	Term Expires
Investment Board		
Phyllis Peterson	Chairperson	April 30, 2016
Dennis Young	Vice Chairperson	April 30, 2019
Representative Mary Mascher	Member	January 12, 2015
Representative Dawn Pettengill	Member	January 12, 2015
Senator Julian Garret	Member	January 12, 2015
Senator Matt McCoy	Member	January 12, 2015
David Creighton	Member	April 30, 2015
Marlene Sprouse	Member	April 30, 2017
Lisa Stange	Member	April 30, 2017
Wayne Walter	Member	April 30, 2019
Michael Fitzgerald	Ex Officio Member	
IPERS		
Donna M. Mueller	Chief Executive Officer	
Darla Iverson	Chief Financial Officer	

Iowa Public Employees' Retirement System

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Mary Mosiman, CPA
Auditor of State

Independent Auditor's Report

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

Report on the Schedules

We have audited the accompanying Schedules of Employer Allocations and Net Pension Liability 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, 2013.

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 Schedules of Employer Allocations and Net Pension Liability by Employer 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 Schedules of Employer Allocations and Net Pension Liability by Employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the Schedules of Employer Allocations and Net Pension Liability by Employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules of Employer Allocations and Net Pension Liability by Employer, 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 of Employer Allocations and Net Pension Liability by Employer 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 of Employer Allocations and Net Pension Liability by Employer.

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 of Employer Allocations and Net Pension Liability by Employer referred to above present fairly, in all material respects, the employer allocations and net pension liability for all participating entities for IPERS for the regular, sheriffs and deputies and protection occupation membership groups as of and for the year ended June 30, 2013 in accordance with U.S. generally accepted accounting principles.

Other Matters

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, 2013, and our report thereon, dated December 10, 2013, 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 June 11, 2015 on our consideration of IPERS' internal control over the preparation of these Schedules and on our tests of compliance with certain provisions of laws, regulations and other matters. The purpose of that report is to describe the scope of our testing of internal control and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering IPERS' internal control over financial reporting and compliance.

Restriction on Use

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

MARY MOSIMAN, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 11, 2015

Iowa Public Employees' Retirement System
Regular Membership Group

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
00109	REGIONAL ENVIRONMENTAL IMPROVEMENT COMM	$ 19,152	0.003415%	$ 193,383
00110	ADAMS COUNTY SOIL & WATER CONSERVATION	795	0.000142%	8,024
00111	PAGE COUNTY SOIL & WATER CONSERVATION	4,850	0.000865%	48,975
00114	LYON CO SOIL AND WATER CONSERVATION DIST	800	0.000143%	8,081
00115	MID IOWA COMMUNITY ACTION INC.	277,359	0.049462%	2,800,568
00116	ADAIR CO SOIL & WATER CONSERVATION DIST	257	0.000046%	2,595
00117	WAYNE CO SOIL & WATER CONSERVATION DIST.	1,705	0.000304%	17,214
00119	MARION CO. SOIL & WATER CONSERVATION DIS	5,118	0.000913%	51,683
00120	SIOUXLAND REGIONAL HOUSING AUTHORITY	7,498	0.001337%	75,710
00121	HARRISON COUNTY LANDFILL COMMISSION	15,166	0.002705%	153,138
00123	SCOTT COUNTY SOIL & WATER CONS. DIST.	2,974	0.000530%	30,026
00124	HAMPTON - DUMONT COMMUNITY SCHOOL DIST	667,055	0.118958%	6,735,435
00128	BUCHANAN CO ECONOMIC DEVELOPMENT COMM	5,051	0.000901%	51,004
00131	PARKERSBURG ECONOMIC DEVELOPMENT	1,947	0.000347%	19,657
00132	FREMONT COUNTY SOIL & WATER CONS DIST	1,107	0.000197%	11,177
00133	COMMUNITY HOUSING INITIATIVES INC.	119,109	0.021241%	1,202,677
00137	CITY OF WESTWOOD	297	0.000053%	2,994
00138	GREEN BAY LEVEE & DRAINAGE DISTRICT	807	0.000144%	8,144
00140	SOUTHEAST IOWA REGIONAL AIRPORT AUTH	7,875	0.001404%	79,517
00141	AUDUBON COUNTY SOLID WASTE MANAGEMENT	8,976	0.001601%	90,633
00142	HARDIN COUNTY SOLID WASTE DISPOSAL COMM	24,106	0.004299%	243,400
00145	NEW OPPORTUNITIES, INC.	239,263	0.042669%	2,415,907
00147	WHAT CHEER PUBLIC LIBRARY	792	0.000141%	7,998
00148	AMANA COLONIES LAND USE DISTRICT	1,185	0.000211%	11,964
00149	STATE - FT DODGE CORRECTIONAL FACILITY	137,202	0.024468%	1,385,366
00150	CEDAR COUNTY ECONOMIC DEVELOPMENT COMM.	1,919	0.000342%	19,379
00153	FERTILE PUBLIC LIBRARY	1,861	0.000332%	18,794
00155	HAMILTON COUNTY SEED	4,575	0.000816%	46,196
00160	ADAIR COUNTY EMERGENCY MANAGEMENT COMM	1,387	0.000247%	14,007
00173	CITY OF SAINT DONATUS	1,140	0.000203%	11,508
00174	CALHOUN COUNTY ECONOMIC DEVELOPMENT CORP	4,021	0.000717%	40,604
00177	WGML REFUSE COMMISSION	104	0.000019%	1,051
00182	IOWA COUNTY ENGINEERS ASSOCIATION	29,165	0.005201%	294,486
00189	GREENBELT HOME CARE	68,401	0.012198%	690,664
00195	RED ROCK AREA COMMUNITY ACTION PROG. INC	74,166	0.013226%	748,870
00196	SOUTHERN IOWA ECONOMIC DEV. ASSOC.	251,581	0.044865%	2,540,283
00197	SOUTH CENTRAL IOWA COMMUNITY ACTION	131,577	0.023465%	1,328,567
00198	OPERATION THRESHOLD INC.	181,710	0.032405%	1,834,778
00199	WEST CENTRAL COMMUNITY ACTION	390,246	0.069594%	3,940,417
00200	NORTH IOWA COMMUNITY ACTION ORGANIZATION	345,904	0.061686%	3,492,686
00201	MID-SIOUX OPPORTUNITY INC.	207,071	0.036928%	2,090,854
00202	COMMUNITY ACTION OF SOUTHEAST IOWA	209,460	0.037354%	2,114,974
00203	MATURA ACTION CORPORATION	186,951	0.033340%	1,887,700
00204	COMMUNITY ACTION AGENCY OF SIOUXLAND	292,019	0.052077%	2,948,596
00205	COMMUNITY ACTION OF EASTERN IOWA	141,012	0.025147%	1,423,842
00206	OPERATION NEW VIEW COMM. ACTION AGENCY	131,432	0.023439%	1,327,104

(Continued)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
00208	HAWKEYE AREA COMMUNITY ACTION PROG. INC.	396,544	0.070717%	4,004,015
00210	CITY OF BALLTOWN	136	0.000024%	1,374
00213	CITY OF KINROSS	52	0.000009%	525
00215	REGIONAL TRANSIT AUTHORITY INC	84,284	0.015031%	851,036
00216	STATE - DEPT OF HUMAN SERVICES/CCUSO	450,136	0.080275%	4,545,150
00217	MANNING MUNICIPAL COMM & TV SYS UTILITY	7,051	0.001257%	71,192
00218	FREEPORT WATER AND SANITARY DISTRICT	950	0.000169%	9,595
00219	DES MOINES COUNTY SOIL & WATER CONS. DIS	3,848	0.000686%	38,851
00221	MAR-MAC UNIFIED POLICE DISTRICT	862	0.000154%	8,703
00223	MONROE COUNTY SOIL AND WATER CONS. DIST.	2,070	0.000369%	20,905
00226	APPANOOSE COUNTY SOIL AND WATER DISTRICT	4,524	0.000807%	45,684
00227	CEDAR COUNTY SOIL & WATER CONS DISTRICT	1,354	0.000241%	13,673
00234	THE COMMUNITY AGENCY	34,342	0.006124%	346,759
00240	MONTGOMERY SOIL & WATER CONS. DISTRICT	924	0.000165%	9,330
00241	INDEPENDENCE LIGHT & POWER TELECOMM	27,882	0.004972%	281,528
00242	NODAWAY VALLEY COMMUNITY SCHOOL DISTRICT	404,755	0.072182%	4,086,926
00245	CHARLES CITY AREA DEVELOPMENT CORP	9,520	0.001698%	96,130
00250	KOSSUTH COUNTY ECONOMIC DEVELOPMENT CORP	17,948	0.003201%	181,221
00256	LOUISA SOIL & WATER CONSERVATION DIST	1,414	0.000252%	14,277
00270	LUCAS COUNTY SOIL & WATER CONS DISTRICT	4,892	0.000872%	49,401
00278	AGWSR COMMUNITY SCHOOL DISTRICT	373,109	0.066538%	3,767,381
00279	WEST CENTRAL VALLEY COMMUNITY SCHOOL	460,155	0.082061%	4,646,310
00284	AUDUBON COUNTY SOIL & WATER CONS DIST	936	0.000167%	9,454
00286	W POTTAWATTAMIE SOIL & WATER CONS DIST	1,107	0.000197%	11,173
00287	MADISON COUNTY SOIL & WATER	50	0.000009%	506
00290	OSAGE MUNICIPAL COMMUNICATIONS UTILITY	30,963	0.005522%	312,637
00291	BALDWIN-MONMOUTH WASTEWATER TREATMENT AG	626	0.000112%	6,321
00292	MUTCHLER COMMUNITY CENTER	2,468	0.000440%	24,920
00293	COUNCIL BLUFFS AIRPORT AUTHORITY	15,851	0.002827%	160,056
00294	COMMUNITY & FAMILY RESOURCES	224,146	0.039973%	2,263,263
00295	HARRISON COUNTY SOIL & WATER CONS DIST	102	0.000018%	1,030
00296	E POTTAWATTAMIE SOIL & WATER CONS DIST	1,430	0.000255%	14,442
00298	HANCOCK SOIL & WATER CONSERVATION DIST	1,621	0.000289%	16,370
00300	CITY OF MAHARISHI VEDIC CITY	5,072	0.000905%	51,213
00301	CITY OF SAGEVILLE	1,163	0.000207%	11,748
00303	CITY OF UDELL	104	0.000019%	1,051
00304	CITY OF TURIN	99	0.000018%	1,004
00305	CITY OF MILLVILLE	95	0.000017%	963
00306	CITY OF GIBSON	156	0.000028%	1,576
00307	CITY OF OAKLAND ACRES	369	0.000066%	3,730
00308	CITY OF GILLETT GROVE	126	0.000022%	1,269
00309	IOWA NORTHLAND REGIONAL HOUSING	8,128	0.001450%	82,073
00314	LYTTON LIBRARY	1,190	0.000212%	12,013
00316	CROSSROADS MENTAL HEALTH CENTER	86,269	0.015385%	871,082
00317	KIDS WORLD INC	16,403	0.002925%	165,623
00319	STATE - DEPARTMENT OF REVENUE	1,608,014	0.286763%	16,236,560

(Continued)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
00320	ZION RECOVERY SERVICES INC	76,643	0.013668%	773,882
00321	GEORGE-LITTLE ROCK COMMUNITY SCHOOL	251,160	0.044790%	2,536,035
00322	BOARD OF PROFESSIONAL ETHICS AND CONDUCT	74,389	0.013266%	751,126
00324	MONONA COUNTY SANITARY LANDFILL	16,577	0.002956%	167,382
00325	APLINGTON-PARKERSBURG COMM SCHOOL DIST	433,758	0.077354%	4,379,773
00326	MUSCATINE CO JOINT COMMUNICATIONS COMM	47,184	0.008415%	476,432
00327	HAMILTON SOIL AND WATER CONS DIST	1,595	0.000284%	16,107
00328	LEE COUNTY SOIL AND WATER CONS DIST	749	0.000134%	7,564
00329	MARION CO FAIR ASSOC	24,018	0.004283%	242,513
00330	SOUTHEAST WEBSTER-GRAND COMMUNITY SCHOOL	307,298	0.054802%	3,102,870
00332	CLARINDA ECONOMIC DEVELOPMENT CORP	2,616	0.000466%	26,410
00333	CERRO GORDO CO SOIL & WATER	1,431	0.000255%	14,445
00334	ROCK RAPIDS MUNICIPAL UTILITY	47,770	0.008519%	482,343
00335	CRAWFORD COUNTY SWCD	541	0.000096%	5,462
00336	ADLM CO ENVIRONMENTAL PUBLIC HEALTH	11,287	0.002013%	113,969
00338	CLAYTON RIDGE COMM SCH DIST	348,595	0.062166%	3,519,859
00339	SIOUXLAND HUMAN INVEST PARTNERSHIP(SHIP)	200,013	0.035669%	2,019,584
00340	UNITED COMMUNITY HEALTH CENTER, INC	69,699	0.012430%	703,773
00341	MITCHELL CO ECON DEV COMMISSION	7,370	0.001314%	74,416
00342	O'BRIEN COUNTY ECONOMIC DEVELPMENT CORP.	6,131	0.001093%	61,911
00343	UNION CO SOIL & WATER CONS DISTRICT	897	0.000160%	9,053
00344	SOUTHERN IOWA RC&D AREA	13,678	0.002439%	138,112
00345	MASON CITY HOUSING AUTHORITY	16,555	0.002952%	167,158
00347	SOUTHWEST IOWA MENTAL HEALTH CTR	28,861	0.005147%	291,416
00350	LINKING FAMILIES AND COMMUNITIES	11,138	0.001986%	112,459
00352	CHARITON VALLEY PLANNING & DEVELOPMENT	7,359	0.001312%	74,305
00353	UNION TOWNSHIP BOONE COUNTY	10	0.000002%	105
00354	GREAT PRAIRIE AREA EDUCATION AGENCY	1,270,206	0.226521%	12,825,624
00357	STATE - DEPT OF CORRECTIONS/PRISON INDUSTRIES	192,715	0.034368%	1,945,892
00358	HUDSON MUNICIPAL ELECTRIC UTILITIES	9,440	0.001684%	95,320
00359	IOWA DEPT OF VETERAN AFFAIRS	55,695	0.009932%	562,364
00361	GRAETTINGER-TERRIL CSD	194,369	0.034663%	1,962,599
00362	IOWA COUNTY ATTORNEYS CASE MANAGEMENT	5,014	0.000894%	50,632
00363	JOINT EMERGENCY COMMUNICATIONS SERVICES ASS	139,017	0.024791%	1,403,690
00365	GREEN HILLS AEA	1,415,721	0.252471%	14,294,930
00366	ST. CHARLES TOWNSHIP/SUNNYSIDE MEMORY GARDI	2,151	0.000384%	21,720
00367	WEST FORK COMMUNITY SCHOOL DISTRICT	380,118	0.067788%	3,838,153
00368	EAST SAC COUNTY COMMUNITY SCHOOL DISTRICT	498,268	0.088858%	5,031,153
00369	IKM-MANNING COMMUNITY SCHOOL DISTRICT	442,768	0.078961%	4,470,752
00370	NORTH BUTLER COMMUNITY SCHOOL DISTRICT	342,981	0.061165%	3,463,170
00371	CAM COMMUNITY SCHOOL DISTRICT	248,713	0.044354%	2,511,320
00373	EAST MILLS COMMUNITY SCHOOL DISTRICT	272,140	0.048532%	2,747,875
00374	CENTRAL SPRINGS COMMUNITY SCHOOL DISTRICT	456,142	0.081346%	4,605,796
00375	SEASONS CENTER FOR COMMUNITY MENTAL HEALTH	219,699	0.039180%	2,218,361
00376	CREW PUBLIC LIBRARY	864	0.000154%	8,723
00377	DES MOINES AIRPORT AUTHORITY	387,715	0.069143%	3,914,863

(Continued)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
00378	GENERATIONS AREA AGENCY ON AGING	132,641	0.023654%	1,339,311
00379	MENLO PUBLIC LIBRARY	914	0.000163%	9,233
00380	IOWA ASSOC FOR EDUCATIONAL PURCHASING	18,362	0.003275%	185,403
00381	EDDYVILLE-BLAKESBURG-FREMONT COMM SCH DIST	458,288	0.081728%	4,627,462
00382	MAPLE VALLEY - ANTHON OTO COMM SCHOOL DIST	364,866	0.065068%	3,684,157
00383	SOUTHERN IOWA TROLLEY	54,114	0.009650%	546,401
00384	BETTER TOMORROWS	3,253	0.000580%	32,849
00385	SUPERIOR TOWNSHIP - DICKINSON CO	52	0.000009%	525
00386	IOWA PUBLIC POWER AGENCY	1,040	0.000186%	10,505
01201	ADAIR COUNTY	143,195	0.025536%	1,445,875
01203	ADAIR COUNTY AGRI	8,438	0.001505%	85,203
01204	ADAIR COUNTY HEALTH SYSTEM	324,626	0.057892%	3,277,837
01205	ADAIR CO ASSESSOR	10,299	0.001837%	103,988
01207	ADAIR CO SANITARY LANDFILL	7,450	0.001329%	75,230
01301	CITY OF FONTANELLE	13,991	0.002495%	141,270
01302	CITY OF GREENFIELD	66,683	0.011892%	673,312
01303	CITY OF CASEY	6,774	0.001208%	68,394
01305	ADAIR PUBLIC LIBRARY	605	0.000108%	6,110
01306	CITY OF ADAIR	13,195	0.002353%	133,234
01308	CITY OF ORIENT	7,388	0.001318%	74,602
01309	CITY OF BRIDGEWATER	499	0.000089%	5,035
01310	CASEY PUBLIC LIBRARY	648	0.000116%	6,547
01401	GREENFIELD TOWNSHIP - ADAIR COUNTY	2,270	0.000405%	22,917
01403	SUMMERSET TOWNSHIP - ADAIR COUNTY	806	0.000144%	8,141
01528	ADAIR CASEY COMMUNITY SCHOOL DISTRICT	175,692	0.031332%	1,774,013
01530	ORIENT MACKSBURG COMMUNITY SCHOOL DIST	132,502	0.023630%	1,337,914
02201	ADAMS COUNTY	145,856	0.026011%	1,472,751
02203	ADAMS COUNTY AGRI	4,974	0.000887%	50,225
02301	CITY OF CORNING	22,702	0.004048%	229,225
02303	CITY OF PRESCOTT	2,762	0.000493%	27,889
02304	CITY OF NODAWAY	208	0.000037%	2,101
02306	CORNING HOUSING COMM	7,090	0.001264%	71,589
02545	PRESCOTT COMMUNITY SCHOOL DISTRICT	28,093	0.005010%	283,667
02546	CORNING COMMUNITY SCHOOL DISTRICT	272,435	0.048584%	2,750,854
02701	CORNING MUNICIPAL UTILITY	32,314	0.005763%	326,288
03201	ALLAMAKEE COUNTY	248,542	0.044323%	2,509,599
03203	ALLAMAKEE COUNTY EXT. OFFICE	13,139	0.002343%	132,672
03206	ALLAMAKEE CO SOIL & WATER CONS DIST	6,521	0.001163%	65,847
03301	CITY OF HARPERS FERRY	7,028	0.001253%	70,965
03302	CITY OF WAUKON	59,756	0.010656%	603,372
03303	CITY OF NEW ALBIN	7,994	0.001426%	80,721
03304	CITY OF LANSING	16,538	0.002949%	166,984
03306	CITY OF POSTVILLE	26,888	0.004795%	271,495
03310	CITY OF WATERVILLE	1,434	0.000256%	14,484
03312	VETERAN'S MEMORIAL HOSPITAL	543,294	0.096888%	5,485,785
03566	POSTVILLE COMMUNITY SCHOOL DISTRICT	304,667	0.054332%	3,076,305

(Continued)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
03567	ALLAMAKEE COMMUNITY SCHOOL DISTRICT	569,816	0.101618%	5,753,590
03568	EASTERN ALLAMAKEE COMMUNITY SCHOOL DIST	201,546	0.035943%	2,035,068
03601	UPPER EXPLORERLAND REGIONAL PLANNING COM	76,664	0.013672%	774,093
04201	APPANOOSE COUNTY	89,720	0.016000%	905,930
04203	APPANOOSE COUNTY AGRI	7,165	0.001278%	72,344
04204	APPANOOSE CO ASSESSOR	10,985	0.001959%	110,923
04207	APPANOOSE CO SECONDARY RD DEPT	87,788	0.015656%	886,423
04301	CITY OF CENTERVILLE	75,015	0.013378%	757,443
04302	DRAKE PUBLIC LIBRARY	6,638	0.001184%	67,028
04304	CITY OF MOULTON	10,827	0.001931%	109,322
04305	CITY OF MYSTIC	7,371	0.001315%	74,430
04307	CITY OF MORAVIA	8,231	0.001468%	83,113
04311	CITY OF CINCINNATI	4,157	0.000741%	41,975
04312	CITY OF PLANO	22	0.000004%	219
04313	CITY OF UNIONVILLE	104	0.000019%	1,051
04314	CITY OF NUMA	182	0.000032%	1,838
04315	CITY OF EXLINE	378	0.000067%	3,817
04316	CITY OF RATHBUN	197	0.000035%	1,985
04317	LOW RENT HOUSING AGENCY OF CENTERVILLE	10,727	0.001913%	108,312
04321	GARRETT MEMORIAL LIBRARY	728	0.000130%	7,354
04510	CENTERVILLE COMMUNITY SCHOOL DISTRICT	773,901	0.138013%	7,814,289
04545	MORAVIA COMMUNITY SCHOOL DISTRICT	222,080	0.039604%	2,242,407
04547	MOULTON UDELL COMMUNITY SCHOOL DISTRICT	112,428	0.020050%	1,135,214
04703	RATHBUN AREA SOLID WASTE COMM.	17,597	0.003138%	177,678
05201	AUDUBON COUNTY	155,706	0.027768%	1,572,205
05203	AUDUBON COUNTY AGRI EXTENSION DISTRICT	5,436	0.000969%	54,893
05205	AUDUBON COUNTY MEMORIAL HOSPITAL	380,518	0.067859%	3,842,200
05301	CITY OF EXIRA	11,196	0.001997%	113,046
05302	CITY OF AUDUBON	20,299	0.003620%	204,964
05303	CITY OF KIMBALLTON	6,493	0.001158%	65,566
05304	AUDUBON LIBRARY BOARD	4,991	0.000890%	50,393
05305	CITY OF BRAYTON	2,086	0.000372%	21,067
05306	CITY OF GRAY	345	0.000062%	3,484
05519	EXIRA COMMUNITY SCHOOL DISTRICT	94,268	0.016811%	951,851
05520	AUDUBON COMMUNITY SCHOOL DISTRICT	316,972	0.056527%	3,200,557
06001	IOWA BRAILLE AND SIGHT SAVING SCHOOL	261,066	0.046557%	2,636,052
06201	BENTON COUNTY	346,437	0.061781%	3,498,068
06203	BENTON COUNTY AGR EXT DIST	9,579	0.001708%	96,723
06301	CITY OF VINTON	124,360	0.022178%	1,255,699
06302	CITY OF BELLE PLAINE	37,635	0.006712%	380,015
06303	CITY OF BLAIRSTOWN	11,581	0.002065%	116,936
06306	CITY OF NEWHALL	6,674	0.001190%	67,387
06307	CITY OF VAN HORNE	9,295	0.001658%	93,856
06308	CITY OF ATKINS	16,800	0.002996%	169,631
06309	CITY OF NORWAY	7,834	0.001397%	79,103
06311	CITY OF KEYSTONE	8,338	0.001487%	84,194

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
06312	CITY OF GARRISON	1,991	0.000355%	20,099
06314	CITY OF SHELLSBURG	15,266	0.002722%	154,142
06315	CITY OF URBANA	17,174	0.003063%	173,409
06317	CITY OF WALFORD	6,987	0.001246%	70,548
06318	CITY OF LUZERNE	174	0.000031%	1,760
06550	VINTON-SHELLSBURG COMM SCH DIST	980,672	0.174887%	9,902,121
06551	BELLE PLAINE COMMUNITY SCHOOL DISTRICT	321,024	0.057250%	3,241,471
06552	BENTON COMMUNITY SCHOOL DISTRICT	854,647	0.152413%	8,629,611
07001	UNIVERSITY OF NORTHERN IOWA	1,156,319	0.206211%	11,675,669
07003	1ST JUDICIAL DIST DEPT CORR SERVICES	945,604	0.168633%	9,548,030
07201	BLACK HAWK COUNTY	1,901,646	0.339128%	19,201,451
07204	BLACK HAWK COUNTY AGRI	17,426	0.003108%	175,955
07213	BLACK HAWK SOIL & WATER CONS DIST	4,441	0.000792%	44,837
07302	CITY OF CEDAR FALLS	817,405	0.145771%	8,253,568
07303	CITY OF WATERLOO	1,356,772	0.241959%	13,699,704
07304	CITY OF GILBERTVILLE	13,415	0.002392%	135,450
07305	CITY OF HUDSON	34,379	0.006131%	347,135
07306	CITY OF DUNKERTON	12,471	0.002224%	125,925
07311	CITY OF LA PORTE CITY	36,932	0.006586%	372,915
07319	CITY OF EVANSDALE	48,924	0.008725%	493,998
07321	CITY OF ELK RUN HEIGHTS	13,365	0.002383%	134,952
07327	CITY OF RAYMOND	2,826	0.000504%	28,532
07333	EVANSDALE MUNIC HOUSING AUTHORITY	10,920	0.001947%	110,264
07504	WATERLOO COMMUNITY SCHOOL DISTRICT	6,100,664	1.087955%	61,600,097
07538	CEDAR FALLS COMMUNITY SCHOOL DISTRICT	2,441,059	0.435324%	24,648,046
07539	DUNKERTON COMMUNITY SCHOOL DISTRICT	232,583	0.041477%	2,348,451
07542	HUDSON COMMUNITY SCHOOL DISTRICT	348,924	0.062225%	3,523,181
07546	HAWKEYE COMMUNITY COLLEGE	689,844	0.123023%	6,965,551
07548	UNION COMMUNITY SCHOOL DISTRICT	582,296	0.103843%	5,879,601
07601	IA NORTHLAND REG COUNCIL OF GOVTS	82,768	0.014760%	835,729
07604	AEA 267	3,163,666	0.564189%	31,944,408
07606	HAWKEYE VALLEY AREA AGENCY ON AGING	185,707	0.033118%	1,875,130
07608	MET OF BLACKHAWK COUNTY	172,926	0.030839%	1,746,080
07609	REGIONAL TRANSIT COMMISSION	12,899	0.002300%	130,249
07701	WATERLOO WATER WORKS	63,349	0.011297%	639,649
07702	LA PORTE CITY UTILITY	24,932	0.004446%	251,744
07703	CEDAR FALLS UTILITIES	1,138,271	0.202992%	11,493,442
08001	STATE - WOODWARD RESOURCE CENTER	3,068,140	0.547153%	30,979,855
08201	BOONE COUNTY	451,744	0.080561%	4,561,381
08203	BOONE COUNTY AGRI	10,911	0.001946%	110,173
08204	BOONE COUNTY HOSPITAL	1,367,211	0.243820%	13,805,106
08301	CITY OF BOONE	174,423	0.031105%	1,761,193
08302	CITY OF OGDEN	18,794	0.003352%	189,767
08303	CITY OF MADRID	33,512	0.005976%	338,381
08307	CITY OF BOXHOLM	520	0.000093%	5,253
08308	CITY OF PILOT MOUND	1,483	0.000265%	14,979

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
08309	CITY OF FRASER	16	0.000003%	158
08311	CITY OF BERKLEY	13	0.000002%	131
08312	CITY OF LUTHER	633	0.000113%	6,396
08313	CITY OF SHELDAHL	2,147	0.000383%	21,678
08314	CITY OF BEAVER	156	0.000028%	1,576
08537	UNITED COMMUNITY SCHOOL DISTRICT	147,005	0.026216%	1,484,354
08538	OGDEN COMMUNITY SCHOOL DISTRICT	374,991	0.066874%	3,786,384
08539	BOONE COMMUNITY SCHOOL DISTRICT	1,217,877	0.217189%	12,297,237
08542	MADRID COMMUNITY SCHOOL DISTRICT	318,797	0.056852%	3,218,980
08701	OGDEN MUNICIPAL UTILITIES	30,482	0.005436%	307,790
09201	BREMER COUNTY	496,669	0.088573%	5,015,005
09203	BREMER COUNTY AGRI EXTEN DISTRICT	10,765	0.001920%	108,693
09206	BREMER SOIL & WATER CONS DIST	910	0.000162%	9,184
09301	CITY OF DENVER	28,168	0.005023%	284,424
09302	CITY OF SUMNER	32,842	0.005857%	331,610
09303	CITY OF WAVERLY	265,749	0.047392%	2,683,338
09304	CITY OF TRIPOLI	15,622	0.002786%	157,741
09305	CITY OF JANESVILLE	14,889	0.002655%	150,341
09307	CITY OF READLYN	11,666	0.002080%	117,795
09310	CITY OF FREDERIKA	1,173	0.000209%	11,841
09311	CITY OF PLAINFIELD	6,927	0.001235%	69,945
09312	READLYN COMMUNITY LIBRARY	2,617	0.000467%	26,425
09313	WAVERLY LIGHT AND POWER	150,026	0.026755%	1,514,849
09315	WAVERLY LOW RENT HOUSING AGENCY	11,074	0.001975%	111,813
09318	WAVERLY HEALTH CENTER	1,759,010	0.313691%	17,761,212
09519	JANESVILLE CONSOLIDATED SCH DIST	152,494	0.027195%	1,539,779
09562	DENVER COMM SCH DIST	373,684	0.066640%	3,773,188
09563	TRIPOLI COMMUNITY SCHOOL DISTRICT	251,228	0.044803%	2,536,722
09565	SUMNER COMM SCH DIST	285,148	0.050851%	2,879,214
09566	WAPSIE VALLEY COMM SCH DIST	364,786	0.065054%	3,683,349
09568	WAVERLY SHELL ROCK COMMUNITY SCHOOL DIST	1,121,491	0.200000%	11,324,005
09602	NORTH IOWA JUVENILE DETENTION SVC	60,010	0.010702%	605,942
09701	SUMNER MUNIC LGT PLT	26,166	0.004666%	264,201
09702	TRIPOLI-READLYN SANITATION AGENCY	3,839	0.000685%	38,760
10001	STATE - DEPT OF HUMAN SERVICES/INDEPENDENCE	1,076,192	0.191922%	10,866,613
10201	BUCHANAN COUNTY	310,791	0.055425%	3,138,139
10203	BUCHANAN COUNTY AGRI - ISU EXT	10,805	0.001927%	109,101
10205	BUCHANAN COUNTY HEALTH CENTER	593,428	0.105828%	5,992,009
10301	CITY OF FAIRBANK	15,918	0.002839%	160,732
10302	CITY OF INDEPENDENCE	104,356	0.018610%	1,053,710
10303	CITY OF JESUP	29,333	0.005231%	296,180
10305	CITY OF QUASQUETON	3,454	0.000616%	34,881
10306	CITY OF LAMONT	7,139	0.001273%	72,080
10307	CITY OF BRANDON	4,017	0.000716%	40,562
10308	CITY OF HAZLETON	7,812	0.001393%	78,878
10309	CITY OF WINTHROP	8,298	0.001480%	83,792

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
10310	CITY OF ROWLEY	1,336	0.000238%	13,485
10311	CITY OF AURORA	1,689	0.000301%	17,051
10312	CITY OF STANLEY	724	0.000129%	7,314
10556	JESUP COMMUNITY SCHOOL DISTRICT	494,815	0.088242%	4,996,286
10557	EAST BUCHANAN COMMUNITY SCHOOL DISTRICT	302,811	0.054001%	3,057,562
10559	INDEPENDENCE COMMUNITY SCHOOL DISTRICT	743,866	0.132657%	7,511,019
10701	INDEPENDENCE LIGHT & POWER	77,263	0.013779%	780,146
11201	BUENA VISTA COUNTY	373,507	0.066609%	3,771,403
11203	BUENA VISTA COUNTY AGRI	10,327	0.001842%	104,279
11204	BUENA VISTA REGIONAL MEDICAL CENTER	1,333,196	0.237754%	13,461,654
11205	BUENA VISTA COUNTY ASSESSOR	16,071	0.002866%	162,274
11207	BUENA VISTA CO SOIL & WATER CONS DT	2,827	0.000504%	28,547
11301	CITY OF SIOUX RAPIDS	12,263	0.002187%	123,825
11302	CITY OF NEWELL	14,066	0.002508%	142,029
11303	CITY OF MARATHON	8,901	0.001587%	89,878
11304	CITY OF REMBRANDT	1,807	0.000322%	18,249
11306	CITY OF ALTA	22,983	0.004099%	232,068
11307	CITY OF STORM LAKE	152,010	0.027109%	1,534,887
11313	MARATHON PUBLIC LIBRARY	461	0.000082%	4,651
11318	CITY OF LINN GROVE	1,913	0.000341%	19,315
11319	CITY OF ALBERT CITY	8,546	0.001524%	86,296
11321	CITY OF TRUESDALE	392	0.000070%	3,962
11322	STORM LAKE CEMETERY	1,869	0.000333%	18,869
11325	CITY OF LAKESIDE	5,240	0.000934%	52,906
11527	ALTA COMMUNITY SCHOOL DISTRICT	271,546	0.048426%	2,741,871
11529	ALBERT CITY-TRUESDALE COMM SCH DIST	73,674	0.013139%	743,905
11531	STORM LAKE COMMUNITY SCHOOL DISTRICT	1,152,196	0.205476%	11,634,039
11535	SIOUX CENTRAL COMM SCH DIST	334,479	0.059649%	3,377,328
11536	NEWELL-FONDA COMM SCH DIST	253,123	0.045141%	2,555,858
11601	BUENA VISTA CO SOLID WASTE COMM	24,673	0.004400%	249,134
11701	ALTA MUNICIPAL ULTILITIES	36,503	0.006510%	368,580
12201	BUTLER COUNTY	291,556	0.051994%	2,943,919
12203	BUTLER COUNTY AGRI EXTENSION DIST	5,994	0.001069%	60,526
12206	BUTLER COUNTY SOLID WASTE COMMISSION	14,236	0.002539%	143,743
12207	BUTLER CO SOIL & WATER CONS DIST	715	0.000128%	7,221
12301	CITY OF GREENE	15,511	0.002766%	156,617
12302	CITY OF PARKERSBURG	22,919	0.004087%	231,422
12303	CITY OF SHELL ROCK	17,514	0.003123%	176,841
12304	CITY OF ALLISON	16,255	0.002899%	164,134
12305	CITY OF CLARKSVILLE	16,338	0.002914%	164,969
12307	CITY OF DUMONT	10,145	0.001809%	102,438
12309	GREENE PUBLIC LIBRARY	4,809	0.000858%	48,555
12310	CITY OF APLINGTON	14,693	0.002620%	148,360
12314	CITY OF NEW HARTFORD	8,016	0.001429%	80,936
12318	CITY OF AREDALE	510	0.000091%	5,148
12321	CITY OF BRISTOW	1,209	0.000216%	12,203

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Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
12571	CLARKSVILLE COMMUNITY SCHOOL DISTRICT	144,020	0.025684%	1,454,210
13001	STATE - DEPT OF CORRECTIONS/ROCKWELL CITY	70,907	0.012645%	715,972
13201	CALHOUN COUNTY	279,940	0.049923%	2,826,635
13203	CALHOUN COUNTY AGRICULTURAL EXTENSION	6,893	0.001229%	69,604
13204	CALHOUN COUNTY ASSESSOR	11,141	0.001987%	112,493
13207	CALHOUN CO SOIL & WATER CONS DIST	468	0.000083%	4,727
13209	TWIN LAKES SANITARY SEWER DISTRICT	5,065	0.000903%	51,138
13301	CITY OF ROCKWELL CITY	20,935	0.003733%	211,388
13302	CITY OF MANSON	18,699	0.003335%	188,810
13303	CITY OF LAKE CITY	20,328	0.003625%	205,259
13304	CITY OF LOHRVILLE	8,514	0.001518%	85,969
13307	CITY OF POMEROY	9,022	0.001609%	91,097
13309	CITY OF FARNHAMVILLE	9,377	0.001672%	94,687
13310	CITY OF SOMERS	1,953	0.000348%	19,719
13311	CITY OF JOLLEY	578	0.000103%	5,841
13312	CITY OF KNIERIM	805	0.000144%	8,130
13313	CITY OF RINARD	572	0.000102%	5,778
13314	CITY OF YETTER	949	0.000169%	9,578
13537	MANSON NORTHWEST WEBSTER COMM SCHOOL DIS	360,430	0.064277%	3,639,365
13538	ROCKWELL CITY/LYTTON COMM SCH DIST	245,336	0.043752%	2,477,228
13540	SOUTHERN CAL COMMUNITY SCHOOL DISTRICT	234,629	0.041842%	2,369,114
14201	CARROLL COUNTY	281,547	0.050209%	2,842,859
14203	CARROLL COUNTY AGRICULTURAL EXTENSION	9,531	0.001700%	96,235
14206	CARROLL CO SOLID WASTE MGMT COMM	34,862	0.006217%	352,016
14301	CITY OF DEDHAM	758	0.000135%	7,655
14302	CITY OF CARROLL	210,549	0.037548%	2,125,972
14303	CITY OF TEMPLETON	6,726	0.001199%	67,913
14304	CITY OF LIDDERDALE	2,840	0.000506%	28,672
14305	CITY OF BREDA	11,127	0.001984%	112,350
14308	CITY OF MANNING	26,745	0.004770%	270,051
14309	CITY OF COON RAPIDS	12,915	0.002303%	130,408
14310	CITY OF HALBUR	745	0.000133%	7,520
14311	CITY OF GLIDDEN	18,635	0.003323%	188,158
14312	CITY OF ARCADIA	5,176	0.000923%	52,261
14315	CITY OF RALSTON	728	0.000130%	7,354
14316	CITY OF LANESBORO	991	0.000177%	10,010
14317	THOMAS REST HAVEN	146,327	0.026095%	1,477,509
14318	MANNING MUNICIPAL HOUSING AGENCY	4,162	0.000742%	42,026
14401	UNION TOWNSHIP - CARROLL COUNTY	1,287	0.000229%	12,992
14510	CARROLL COMMUNITY SCHOOL DISTRICT	879,807	0.156899%	8,883,650
14534	COON RAPIDS-BAYARD COMMUNITY SCHOOL DIST	227,219	0.040521%	2,294,293
14535	GLIDDEN RALSTON COMMUNITY SCHOOL DISTRIC	181,927	0.032444%	1,836,968
14601	REGION XII COUNCIL OF GOVT	139,164	0.024818%	1,405,182
14603	REGION XII REGIONAL HOUSING AUTH	21,884	0.003903%	220,968
14701	COON RAPIDS MUNICIPAL UTILITIES	51,529	0.009189%	520,303
14702	MANNING MUN LIGHT PLT	17,898	0.003192%	180,718

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
14703	MANNING MUNICIPAL GAS DEPARTMENT	17,721	0.003160%	178,930
14704	CARROLL SOIL & WATER CONSERV. DIST.	1,108	0.000198%	11,186
15201	CASS COUNTY	279,880	0.049912%	2,826,028
15203	CASS COUNTY AGRI	9,694	0.001729%	97,888
15205	CASS COUNTY MEMORIAL HOSPITAL	1,287,518	0.229608%	13,000,425
15301	CITY OF WIOTA	936	0.000167%	9,455
15302	CITY OF ATLANTIC	90,502	0.016140%	913,828
15303	CITY OF MARNE	694	0.000124%	7,003
15305	CITY OF ANITA	12,834	0.002289%	129,587
15306	CITY OF GRISWOLD	14,562	0.002597%	147,036
15309	CITY OF LEWIS	6,677	0.001191%	67,418
15310	CITY OF CUMBERLAND	6,071	0.001083%	61,302
15311	CITY OF MASSENA	6,430	0.001147%	64,923
15542	ATLANTIC COMMUNITY SCHOOL DISTRICT #2	864,935	0.154247%	8,733,490
15543	GRISWOLD COMM SCH DIST NO 4	319,169	0.056919%	3,222,734
15601	SOUTHWEST IOWA PLANNING COUNCIL	133,527	0.023812%	1,348,263
15701	ATLANTIC LIGHT & WATER DEPT	169,405	0.030211%	1,710,533
15702	ANITA MUNICIPAL UTILITIES	17,990	0.003208%	181,654
16201	CEDAR COUNTY	360,255	0.064246%	3,637,598
16203	CEDAR COUNTY AGRICULTURAL EXT OFFICE	8,218	0.001466%	82,981
16301	CITY OF BENNETT	4,736	0.000845%	47,818
16302	CITY OF STANWOOD	7,973	0.001422%	80,509
16303	CITY OF TIPTON	115,000	0.020508%	1,161,188
16304	CITY OF WEST BRANCH	39,992	0.007132%	403,808
16305	CITY OF DURANT	22,221	0.003963%	224,367
16306	CITY OF MECHANICSVILLE	14,605	0.002605%	147,475
16307	CITY OF CLARENCE	11,204	0.001998%	113,133
16308	CITY OF LOWDEN	11,964	0.002134%	120,802
16542	TIPTON COMM SCH DIST	434,901	0.077558%	4,391,319
16544	WEST BRANCH COMMUNITY SCHOOL DISTRICT	411,722	0.073424%	4,157,267
16545	BENNETT COMM SCH DIST	61,980	0.011053%	625,830
16547	DURANT COMMUNITY SCHOOL DISTRICT	371,454	0.066243%	3,750,675
16548	NORTH CEDAR COMMUNITY SCHOOL DISTRICT	454,030	0.080969%	4,584,464
16701	DURANT MUNIC ELEC PLT	26,498	0.004725%	267,555
17201	CERRO GORDO COUNTY	710,686	0.126739%	7,175,989
17203	CERRO GORDO CO AGRI EXT	10,870	0.001938%	109,758
17204	CERRO GORDO CO. ASSESSOR	23,692	0.004225%	239,229
17205	CERRO GORDO CITY ASSESSORS OFFICE	10,621	0.001894%	107,244
17206	CERRO GORDO COUNTY MUNIC EMERG MANA	4,715	0.000841%	47,612
17301	CITY OF PLYMOUTH	4,912	0.000876%	49,601
17302	CITY OF MASON CITY	670,176	0.119515%	6,766,948
17303	CITY OF CLEAR LAKE	134,040	0.023904%	1,353,435
17305	CITY OF THORNTON	8,636	0.001540%	87,203
17306	CITY OF MESERVEY	1,468	0.000262%	14,825
17308	CITY OF ROCKWELL	10,096	0.001800%	101,944
17310	CITY OF DOUGHERTY	390	0.000070%	3,940

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
17312	CLEAR LAKE SANITARY DISTRICT	41,465	0.007395%	418,686
17313	CITY OF ROCK FALLS	881	0.000157%	8,894
17315	ROCKWELL PUB LIBRARY	3,114	0.000555%	31,447
17316	CITY OF VENTURA	11,699	0.002086%	118,126
17318	MESERVEY PUB LIBRARY	1,056	0.000188%	10,659
17320	CITY OF SWALEDALE	2,984	0.000532%	30,131
17326	SWALEDALE PUBLIC LIBRARY	748	0.000133%	7,555
17516	MASON CITY COMMUNITY SCHOOL DISTRICT	2,062,022	0.367729%	20,820,808
17551	VENTURA COMM SCH DIST	131,237	0.023404%	1,325,137
17552	CLEAR LAKE COMMUNITY SCHOOL DISTRICT	657,702	0.117291%	6,640,997
17556	NORTH IOWA AREA COMMUNITY COLLEGE	609,853	0.108758%	6,157,858
17557	VENTURA SCH. HOT LUNCH PROG	454	0.000081%	4,581
17602	NORTH IA AREA COUNCIL OF GOV'TS	91,188	0.016262%	920,747
17606	NORTH IOWA REGIONAL HOUSING AUTHORI	24,030	0.004285%	242,642
17607	LANDFILL OF NORTH IOWA	56,527	0.010081%	570,766
17608	ELDERBRIDGE AGENCY ON AGING	106,487	0.018990%	1,075,224
18001	STATE - DEPT OF HUMAN SERVICES/CHEROKEE	787,059	0.140359%	7,947,151
18201	CHEROKEE COUNTY	254,154	0.045324%	2,566,263
18203	CHEROKEE COUNTY AGRI EXTENSION DISTRICT	7,435	0.001326%	75,076
18206	CHEROKEE CO SOIL & WATER CONS DIST	1,743	0.000311%	17,603
18207	CHEROKEE COUNTY SOLID WASTE COMMISSION	18,343	0.003271%	185,210
18301	CITY OF CLEGHORN	2,083	0.000371%	21,029
18302	CITY OF CHEROKEE	92,235	0.016449%	931,319
18303	CITY OF WASHTA	2,928	0.000522%	29,568
18305	CITY OF MERIDEN	1,327	0.000237%	13,401
18306	CITY OF MARCUS	14,891	0.002656%	150,361
18308	CITY OF LARRABEE	1,793	0.000320%	18,101
18309	CITY OF AURELIA	25,882	0.004616%	261,338
18310	CITY OF QUIMBY	4,388	0.000783%	44,307
18507	CHEROKEE COMMUNITY SCHOOL DISTRICT	502,737	0.089655%	5,076,274
18526	AURELIA COMMUNITY SCHOOL DISTRICT	130,468	0.023267%	1,317,369
18528	MARCUS-MERIDEN-CLEGHORN COMM SCH DIST	216,604	0.038628%	2,187,112
18601	NORTHWEST IOWA MULTICOUNTY JUVENILE	55,158	0.009837%	556,948
19201	CHICKASAW COUNTY	280,409	0.050006%	2,831,366
19203	CHICKASAW COUNTY AGRI	9,859	0.001758%	99,544
19206	CHICKASAW CO SOIL & WATER CONS DIST	1,686	0.000301%	17,021
19301	CITY OF FREDERICKSBURG	18,409	0.003283%	185,881
19302	CITY OF LAWLER	6,395	0.001140%	64,572
19303	CITY OF NASHUA	18,202	0.003246%	183,795
19304	CITY OF NEW HAMPTON	101,993	0.018189%	1,029,854
19306	CITY OF ALTA VISTA	5,048	0.000900%	50,968
19308	CITY OF NORTH WASHINGTON	173	0.000031%	1,751
19309	CITY OF BASSETT	412	0.000073%	4,161
19311	CITY OF IONIA	3,898	0.000695%	39,361
19313	LAWLER PUBLIC LIBRARY	1,154	0.000206%	11,656
19577	FREDERICKSBURG COMM SCH DIST	162,509	0.028981%	1,640,902

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Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
19579	NASHUA-PLAINFIELD COMM SCHOOL DISTRICT	380,447	0.067847%	3,841,477
19581	NEW HAMPTON COMMUNITY SCHOOL DISTRICT	537,041	0.095773%	5,422,649
20201	CLARKE COUNTY	201,818	0.035991%	2,037,809
20203	CLARKE COUNTY AGRI EXT DIST	4,942	0.000881%	49,897
20204	CLARKE COUNTY HOSPITAL	485,667	0.086611%	4,903,910
20209	CLARKE CO CHILD CARE FOOD PROGRAM	2,596	0.000463%	26,215
20301	CITY OF OSCEOLA	102,281	0.018240%	1,032,758
20302	CITY OF MURRAY	8,132	0.001450%	82,112
20303	CITY OF WOODBURN	638	0.000114%	6,440
20306	CITY OF WELDON	498	0.000089%	5,033
20536	MURRAY COMM SCH DIST	175,707	0.031335%	1,774,162
20539	CLARKE COMMUNITY SCHOOL DISTRICT	667,066	0.118960%	6,735,549
21201	CLAY COUNTY	270,584	0.048254%	2,732,162
21203	CLAY COUNTY AG EXTENSION SERVICE	11,405	0.002034%	115,156
21207	IOWA LAKES REGIONAL WATER	111,767	0.019932%	1,128,539
21208	CLAY CO SOIL & WATER CONS DIST	953	0.000170%	9,620
21301	CITY OF EVERLY	19,961	0.003560%	201,549
21302	SPENCER HOSPITAL	1,891,807	0.337373%	19,102,098
21303	CITY OF SPENCER	252,127	0.044963%	2,545,799
21304	CITY OF ROYAL	5,375	0.000959%	54,276
21307	CITY OF PETERSON	9,177	0.001637%	92,660
21308	CITY OF WEBB	1,301	0.000232%	13,132
21309	CITY OF DICKENS	1,916	0.000342%	19,343
21310	CITY OF FOSTORIA	1,747	0.000312%	17,641
21312	WEBB PUBLIC LIBRARY	761	0.000136%	7,685
21313	CITY OF GREENVILLE	67	0.000012%	674
21314	CITY OF ROSSIE	52	0.000009%	525
21529	SPENCER COMMUNITY SCHOOL DISTRICT	1,075,990	0.191886%	10,864,571
21531	CLAY CENTRAL-EVERLY COMM SCHOOL DISTRICT	167,448	0.029862%	1,690,773
21602	NORTHWEST IA PLAN & DEVELOPMENT	71,143	0.012687%	718,347
21603	NORTHWEST REGIONAL HOUSING AUTHORITY	12,125	0.002162%	122,426
21701	SPENCER MUNICIPAL UTILITIES	266,241	0.047480%	2,688,313
22201	CLAYTON COUNTY	278,454	0.049658%	2,811,627
22203	CLAYTON CO AGRICUL EXTENSION DISTRI	5,875	0.001048%	59,324
22207	CLAYTON CO SOIL & WATER CONS DIST	1,647	0.000294%	16,626
22301	CITY OF FARMERSBURG	3,267	0.000583%	32,986
22302	CITY OF GUTTENBERG	41,389	0.007381%	417,919
22303	CITY OF STRAWBERRY POINT	20,695	0.003691%	208,964
22305	CITY OF LUANA	5,511	0.000983%	55,642
22306	CITY OF ELKADER	26,055	0.004646%	263,082
22308	CITY OF MONONA	23,240	0.004144%	234,658
22309	CITY OF MCGREGOR	17,507	0.003122%	176,776
22311	CITY OF GARNAVILLO	15,208	0.002712%	153,559
22312	CITY OF MARQUETTE	16,558	0.002953%	167,193
22313	CITY OF VOLGA	4,921	0.000878%	49,692
22316	CITY OF ST OLAF	2,278	0.000406%	23,001

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
22319	CITY OF OSTERDOCK	65	0.000012%	657
22320	CITY OF ELKPORT	35	0.000006%	350
22323	CITY OF NORTH BUENA VISTA	301	0.000054%	3,042
22324	GUTTENBERG MUNIC HOSP	389,865	0.069526%	3,936,576
22327	CITY OF CLAYTON	772	0.000138%	7,796
22329	CITY OF GARBER	263	0.000047%	2,652
22402	CASS TOWNSHIP - CLAYTON COUNTY	416	0.000074%	4,202
22559	M F L MARMAC COMMUNITY SCHOOL DISTRICT	452,509	0.080698%	4,569,109
22564	CENTRAL COMMUNITY SCHOOL DISTRICT	258,222	0.046050%	2,607,343
22569	STARMONT COMMUNITY SCHOOL DISTRICT	354,656	0.063247%	3,581,058
22601	AEA 1 - KEYSTONE	1,162,244	0.207267%	11,735,495
22701	MCGREGOR MUNICIPAL UTILITY	12,724	0.002269%	128,474
23201	CLINTON COUNTY	637,372	0.113665%	6,435,721
23203	CLINTON CO ASSESSOR'S OFFICE	17,823	0.003178%	179,965
23204	CLINTON COUNTY AGRI	10,463	0.001866%	105,648
23206	CLINTON CO SOIL & WATER CONS DISTRICT	94	0.000017%	952
23301	CITY OF WHEATLAND	11,189	0.001995%	112,982
23303	CITY OF DEWITT	96,404	0.017192%	973,417
23306	CITY OF CHARLOTTE	3,697	0.000659%	37,327
23307	CITY OF CLINTON	432,449	0.077120%	4,366,561
23310	CITY OF LOST NATION	5,819	0.001038%	58,752
23311	CITY OF GOOSE LAKE	2,959	0.000528%	29,881
23312	CITY OF GRAND MOUND	6,929	0.001236%	69,966
23313	CITY OF CALAMUS	6,253	0.001115%	63,133
23314	CLINTON CITY ASSESSOR	17,668	0.003151%	178,402
23315	CITY OF DELMAR	5,140	0.000917%	51,896
23316	CITY OF CAMANCHE	47,525	0.008475%	479,870
23318	CITY OF TORONTO	528	0.000094%	5,332
23319	CITY OF WELTON	1,862	0.000332%	18,804
23320	CITY OF LOW MOOR	1,622	0.000289%	16,381
23321	CITY OF ANDOVER	312	0.000056%	3,152
23322	CALAMUS PUB LIBRARY	484	0.000086%	4,887
23328	CITY OF CLINTON IA HOUSING AUTH	56,065	0.009998%	566,108
23569	CAMANCHE COMMUNITY SCHOOL DISTRICT	537,393	0.095835%	5,426,208
23570	CALAMUS WHEATLAND CSD	267,639	0.047729%	2,702,424
23572	CLINTON COMMUNITY SCHOOL DISTRICT	2,091,705	0.373022%	21,120,519
23573	CENTRAL CLINTON COMMUNITY SCHOOL DIST	751,635	0.134042%	7,589,466
23574	NORTHEAST COMMUNITY SCHOOL DISTRICT	380,489	0.067854%	3,841,905
23577	DELWOOD COMM SCH DIST	93,156	0.016613%	940,625
23602	CLINTON CO AREA SOLID WASTE AGCY	20,576	0.003669%	207,762
23701	ELWOOD COMMUNITY SANITARY DISTRICT	78	0.000014%	785
24201	CRAWFORD COUNTY	359,613	0.064131%	3,631,113
24203	CRAWFORD COUNTY AGRI	7,712	0.001375%	77,868
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	906,459	0.161652%	9,152,769
24205	CRAWFORD CO ASSESSOR	15,606	0.002783%	157,573
24301	CITY OF DENISON	101,749	0.018145%	1,027,389

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
24302	CITY OF WESTSIDE	3,911	0.000697%	39,491
24303	CITY OF MANILLA	27,566	0.004916%	278,337
24305	CITY OF CHARTER OAK	9,573	0.001707%	96,661
24306	CITY OF DOW CITY	6,236	0.001112%	62,968
24307	CITY OF VAIL	5,504	0.000982%	55,576
24308	CITY OF DELOIT	3,457	0.000616%	34,902
24310	CITY OF SCHLESWIG	9,147	0.001631%	92,356
24311	CITY OF ARION	200	0.000036%	2,022
24312	CITY OF RICKETTS	675	0.000120%	6,812
24315	CITY OF KIRON	2,505	0.000447%	25,290
24316	CITY OF BUCK GROVE	127	0.000023%	1,282
24317	CITY OF ASPINWALL	113	0.000020%	1,138
24536	DENISON COMMUNITY SCHOOL DISTRICT	1,157,188	0.206366%	11,684,451
24539	SCHLESWIG COMM SCH DIST	114,662	0.020448%	1,157,779
24540	AR WE VA COMM SCH DIST	165,297	0.029478%	1,669,051
24541	CHARTER OAK-UTE COMMUNITY SCHOOL DIST	173,913	0.031015%	1,756,048
24701	DENISON MUNICIPAL UTILITIES	134,740	0.024029%	1,360,512
25201	DALLAS COUNTY	701,886	0.125170%	7,087,141
25203	DALLAS COUNTY AGRI	23,115	0.004122%	233,396
25204	DALLAS COUNTY HOSPITAL	363,178	0.064767%	3,667,106
25301	CITY OF WOODWARD	19,503	0.003478%	196,924
25302	CITY OF DAWSON	1,016	0.000181%	10,254
25303	CITY OF MINBURN	8,006	0.001428%	80,839
25304	CITY OF REDFIELD	12,803	0.002283%	129,279
25305	CITY OF VAN METER	17,764	0.003168%	179,371
25306	CITY OF DALLAS CENTER	25,097	0.004476%	253,414
25308	CITY OF PERRY	143,532	0.025597%	1,449,286
25311	CITY OF DEXTER	8,123	0.001449%	82,022
25312	CITY OF ADEL	50,009	0.008918%	504,955
25314	CITY OF GRANGER	21,913	0.003908%	221,265
25315	CITY OF WAUKEE	276,203	0.049256%	2,788,893
25316	CITY OF LINDEN	728	0.000130%	7,354
25318	CITY OF DE SOTO	14,452	0.002577%	145,924
25320	CITY OF BOUTON	463	0.000083%	4,675
25545	VAN METER COMMUNITY SCHOOL DISTRICT	277,804	0.049542%	2,805,063
25546	WAUKEE COMMUNITY SCHOOL DIST	3,519,676	0.627678%	35,539,144
25550	DALLAS CENTER GRIMES COMM SCHOOL DIST	1,084,975	0.193488%	10,955,292
25553	PERRY COMMUNITY SCHOOL DISTRICT	942,418	0.168065%	9,515,853
25556	WOODWARD-GRANGER CSD	483,975	0.086309%	4,886,828
25559	ADEL-DESOTO-MINBURN CSD	754,229	0.134505%	7,615,663
25701	PERRY WATER WORKS	41,401	0.007383%	418,038
25702	XENIA RURAL WATER DISTRICT	110,206	0.019654%	1,112,782
25704	SOUTH DALLAS COUNTY LANDFILL AGCY	9,639	0.001719%	97,326
26201	DAVIS COUNTY	137,363	0.024497%	1,386,996
26203	DAVIS COUNTY HOSPITAL	603,402	0.107607%	6,092,718
26204	DAVIS COUNTY AGRI	4,041	0.000721%	40,799

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26205	DAVIS CO ASSESSOR	7,202	0.001284%	72,723
26207	DAVIS SOIL & WATER CONS DIST	4,667	0.000832%	47,122
26301	CITY OF BLOOMFIELD	70,010	0.012485%	706,909
26303	CITY OF FLORIS	107	0.000019%	1,084
26304	CITY OF DRAKESVILLE	62	0.000011%	630
26305	CITY OF PULASKI	312	0.000056%	3,152
26572	DAVIS COUNTY COMMUNITY SCHOOL DISTRICT	683,918	0.121966%	6,905,712
27201	DECATUR COUNTY	222,268	0.039638%	2,244,302
27203	DECATUR COUNTY AGRI	3,698	0.000659%	37,335
27204	DECATUR COUNTY HOSPITAL	272,034	0.048513%	2,746,804
27301	CITY OF LAMONI	19,994	0.003566%	201,881
27302	CITY OF LEON	38,609	0.006885%	389,842
27305	CITY OF DAVIS CITY	1,466	0.000261%	14,802
27306	CITY OF GARDEN GROVE	2,912	0.000519%	29,401
27312	CITY OF GRAND RIVER	1,002	0.000179%	10,117
27313	CITY OF DECATUR CITY	787	0.000140%	7,949
27314	CITY OF VAN WERT	453	0.000081%	4,569
27315	CITY OF LEROY	91	0.000016%	919
27316	LOW RENT HOUSING AGENCY OF LEON	2,959	0.000528%	29,882
27554	MORMON TRAIL COMMUNITY SCHOOL DISTRICT	128,770	0.022964%	1,300,228
27555	LAMONI COMM SCH DIST	200,617	0.035777%	2,025,689
27556	CENTRAL DECATUR COMMUNITY SCHOOL DIST	383,360	0.068366%	3,870,889
27601	WAYNE RINGGOLD DECATUR SOLID WASTE	11,449	0.002042%	115,606
27701	LAMONI MUNICIPAL UTILITIES	57,763	0.010301%	583,244
28201	DELAWARE COUNTY	275,580	0.049145%	2,782,609
28203	DELAWARE COUNTY AGRICULTURAL COMMISSION	10,901	0.001944%	110,068
28204	REGIONAL MEDICAL CENTER	1,581,267	0.281994%	15,966,494
28207	DELAWARE CO SOIL & WATER CONS DIST	4,042	0.000721%	40,818
28301	CITY OF EDGEWOOD	11,854	0.002114%	119,693
28302	CITY OF HOPKINTON	7,877	0.001405%	79,531
28303	CITY OF COLESBURG	6,212	0.001108%	62,727
28304	CITY OF MANCHESTER	97,930	0.017464%	988,821
28305	CITY OF EARLVILLE	11,763	0.002098%	118,774
28309	CITY OF DELHI	9,554	0.001704%	96,469
28310	CITY OF RYAN	5,611	0.001001%	56,658
28312	CITY OF GREELEY	909	0.000162%	9,177
28314	CITY OF DELAWARE	312	0.000056%	3,152
28315	CITY OF MASONVILLE	520	0.000093%	5,253
28317	CITY OF DUNDEE	913	0.000163%	9,215
28534	MAQUOKETA VALLEY COMMUNITY SCHOOL DIST	402,469	0.071774%	4,063,837
28535	WEST DELAWARE COUNTY COMM SCH DIST	826,900	0.147464%	8,349,441
28536	EDGEWOOD-COLESBURG COMMUNITY SCHOOL DIST	292,265	0.052121%	2,951,078
28601	DELAWARE COUNTY ECONOMIC DEVELOPMENT CO	6,285	0.001121%	63,466
28701	HOPKINTON MUNICIPAL UTILITIES	10,702	0.001909%	108,064
29201	DES MOINES COUNTY	489,707	0.087331%	4,944,704
29203	DES MOINES COUNTY DRAINAGE DIST 7	10,790	0.001924%	108,949

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29204	DES MOINES COUNTY AGRI	4,347	0.000775%	43,897
29302	CITY OF MEDIAPOLIS	26,248	0.004681%	265,029
29303	CITY OF BURLINGTON	586,634	0.104617%	5,923,410
29305	CITY OF WEST BURLINGTON	59,530	0.010616%	601,093
29306	CITY OF DANVILLE	12,756	0.002275%	128,801
29307	CITY OF MIDDLETOWN	7,019	0.001252%	70,869
29309	LOW RENT HOUSING AGENCY OF BURLINGTON	37,558	0.006698%	379,234
29506	WEST BURLINGTON INDEPENDENT SCHOOL DIST	385,698	0.068783%	3,894,497
29542	DANVILLE COMMUNITY SCHOOL DISTRICT	291,715	0.052023%	2,945,529
29543	MEDIAPOLIS COMM SCH DIST	454,774	0.081102%	4,591,978
29544	BURLINGTON COMMUNITY SCHOOL DISTRICT	2,206,524	0.393498%	22,279,881
29546	SOUTHEASTERN COMMUNITY COLLEGE	702,537	0.125286%	7,093,715
29603	SOUTHEAST IOWA REGIONAL HOUSING	5,085	0.000907%	51,346
29604	DES MOINES CO REG SOLID WASTE COMM	75,173	0.013406%	759,038
29701	BURLINGTON MUNICIPAL WATERWORKS	25,788	0.004599%	260,387
30201	DICKINSON COUNTY	305,018	0.054395%	3,079,850
30203	ISU DICKINSON COUNTY EXTENSION OFFICE	9,429	0.001681%	95,206
30204	LAKES REGIONAL HEALTHCARE	883,871	0.157624%	8,924,692
30207	DICKINSON CO SOIL & WATER CONS DIST	12,731	0.002270%	128,547
30301	CITY OF SPIRIT LAKE	118,887	0.021202%	1,200,436
30302	CITY OF ARNOLDS PARK	32,597	0.005813%	329,145
30303	CITY OF TERRIL	6,365	0.001135%	64,271
30304	CITY OF SUPERIOR	2,553	0.000455%	25,775
30305	CITY OF LAKE PARK	19,821	0.003535%	200,139
30306	CITY OF OKOBOJI	19,066	0.003400%	192,512
30307	CITY OF MILFORD	42,560	0.007590%	429,738
30310	THE IOWA GREAT LAKES SANITARY DISTR	64,132	0.011437%	647,561
30313	CITY OF ORLEANS	685	0.000122%	6,912
30314	CITY OF WAHPETON	10,950	0.001953%	110,568
30315	CITY OF WEST OKOBOJI	9,452	0.001686%	95,442
30317	L H A OF SPIRIT LAKE	5,700	0.001016%	57,552
30401	CENTER GROVE TOWNSHIP - DICKINSON COUNTY	364	0.000065%	3,677
30524	SPIRIT LAKE COMMUNITY SCHOOL DISTRICT	672,977	0.120015%	6,795,237
30528	HARRIS LAKE PARK COMM SCH DIST	167,485	0.029868%	1,691,143
30529	OKOBOJI COMMUNITY SCHOOL DISTRICT	505,256	0.090104%	5,101,708
30602	CENTRAL WATER SYSTEM APK OKJ	8,654	0.001543%	87,377
30701	MILFORD MUNICIPAL UTILITIES	34,921	0.006228%	352,608
30702	LAKE PARK MUNICIPAL UTILITIES	20,194	0.003601%	203,906
31201	DUBUQUE COUNTY	1,195,057	0.213119%	12,066,824
31203	DUBUQUE COUNTY AGRICULTURAL EXTENSION	11,423	0.002037%	115,343
31204	DUBUQUE COUNTY ASSESSOR	28,721	0.005122%	290,006
31205	CITY ASSESSORS OFFICE DUBUQUE CO	28,747	0.005127%	290,267
31209	DUBUQUE SOIL & WATER CONS DIST	7,187	0.001282%	72,571
31301	CITY OF CASCADE	22,472	0.004008%	226,910
31302	CITY OF WORTHINGTON	7,473	0.001333%	75,461
31303	CITY OF FARLEY	11,890	0.002120%	120,057

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
31305	CITY OF DUBUQUE	2,078,735	0.370709%	20,989,560
31306	CITY OF DYERSVILLE	59,807	0.010666%	603,888
31307	CITY OF EPWORTH	12,571	0.002242%	126,929
31308	CITY OF NEW VIENNA	5,781	0.001031%	58,367
31310	CITY OF BANKSTON	69	0.000012%	701
31311	CITY OF PEOSTA	30,520	0.005443%	308,167
31312	CITY OF CENTRALIA	78	0.000014%	788
31313	CITY OF LUXEMBURG	2,692	0.000480%	27,179
31314	CITY OF BERNARD	1,998	0.000356%	20,174
31316	CITY OF SHERRILL	854	0.000152%	8,627
31317	CITY OF GRAF	122	0.000022%	1,234
31318	CITY OF HOLY CROSS	2,350	0.000419%	23,730
31319	CITY OF ASBURY	55,402	0.009880%	559,405
31320	CITY OF RICKARDSVILLE	647	0.000115%	6,528
31321	CITY OF ZWINGLE	422	0.000075%	4,266
31322	CITY OF DURANGO	56	0.000010%	570
31551	DUBUQUE COMMUNITY SCHOOL DISTRICT	5,734,624	1.022678%	57,904,085
31553	WESTERN DUBUQUE COMMUNITY SCHOOL DIST	1,647,688	0.293839%	16,637,167
31602	EAST CENTRAL INTERGOVERNMENTAL ASSOC	264,849	0.047231%	2,674,249
31703	CASCADE MUNICIPAL ELECTRIC AND GAS	25,093	0.004475%	253,369
32201	EMMET COUNTY	211,263	0.037675%	2,133,185
32203	EMMET CO AGR EXT DIST	7,086	0.001264%	71,552
32206	EMMET CO SOIL & WATER CONSERVATION	1,453	0.000259%	14,670
32301	CITY OF ARMSTRONG	7,355	0.001312%	74,265
32302	CITY OF RINGSTED	6,864	0.001224%	69,309
32303	CITY OF ESTHERVILLE	182,731	0.032587%	1,845,082
32307	CITY OF DOLLIVER	416	0.000074%	4,202
32308	CITY OF WALLINGFORD	743	0.000133%	7,507
32309	CITY OF GRUVER	347	0.000062%	3,502
32507	ARMSTRONG RINGSTED COMM SCH DIST	138,602	0.024717%	1,399,498
32521	ESTHERVILLE LINCOLN CENTRAL CSD	688,870	0.122849%	6,955,709
32525	IOWA LAKES COMMUNITY COLLEGE	518,603	0.092484%	5,236,476
32601	EMMET COUNTY COUNCIL GOVTS	7,144	0.001274%	72,134
33201	FAYETTE COUNTY	358,553	0.063942%	3,620,406
33203	FAYETTE COUNTY AGRI EXTENSION DISTRICT	7,236	0.001290%	73,061
33206	FAYETTE CO SOIL & WATER CONS DIST	2,068	0.000369%	20,881
33301	CITY OF OELWEIN	113,891	0.020311%	1,149,992
33302	CITY OF WEST UNION	41,709	0.007438%	421,150
33303	CITY OF WAUCOMA	3,149	0.000562%	31,795
33305	CITY OF FAYETTE	25,485	0.004545%	257,328
33306	CITY OF CLERMONT	8,513	0.001518%	85,959
33307	CITY OF ELGIN	8,867	0.001581%	89,533
33308	CITY OF HAWKEYE	5,113	0.000912%	51,629
33309	CITY OF WESTGATE	2,302	0.000411%	23,245
33310	CITY OF ARLINGTON	6,129	0.001093%	61,889
33311	CITY OF MAYNARD	8,844	0.001577%	89,299

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
33316	CITY OF RANDALIA	179	0.000032%	1,812
33317	CITY OF ST LUCAS	894	0.000159%	9,029
33321	CITY OF WADENA	2,462	0.000439%	24,862
33324	WESTGATE PUBLIC LIBRARY	585	0.000104%	5,903
33564	NORTH FAYETTE COMMUNITY SCHOOL DISTRICT	436,360	0.077818%	4,406,048
33565	WEST CENTRAL COMMUNITY SCHOOL DISTRICT	164,298	0.029300%	1,658,958
33566	OELWEIN COMMUNITY SCHOOL DISTRICT	676,784	0.120694%	6,833,680
33567	VALLEY COMMUNITY SCHOOL DISTRICT	243,463	0.043418%	2,458,310
33570	TURKEY VALLEY COMMUNITY SCHOOL DISTRICT	244,154	0.043541%	2,465,291
34201	FLOYD COUNTY	334,016	0.059566%	3,372,651
34203	FLOYD COUNTY AGRICULTURAL EXTENSION OFF.	10,025	0.001788%	101,227
34205	FLOYD COUNTY MEMORIAL HOSP	718,037	0.128050%	7,250,220
34302	CITY OF CHARLES CITY	157,786	0.028139%	1,593,208
34303	CITY OF ROCKFORD	15,565	0.002776%	157,167
34305	CITY OF NORA SPRINGS	12,900	0.002301%	130,258
34306	CITY OF FLOYD	5,466	0.000975%	55,195
34307	OAKWOOD CEMETERY	312	0.000056%	3,152
34309	CITY OF RUDD	4,787	0.000854%	48,340
34311	CITY OF MARBLE ROCK	5,386	0.000961%	54,387
34314	CITY OF COLWELL	390	0.000070%	3,939
34529	RUDD ROCKFORD MARBLE ROCK COMM SCH DIST	262,595	0.046830%	2,651,492
34530	CHARLES CITY COMMUNITY SCHOOL DISTRICT	884,044	0.157655%	8,926,440
34601	FLOYD-MITCHELL-CHICKASAW SOLID WASTE MANGT	13,350	0.002381%	134,797
34701	ROCKFORD MUNIC LIGHT PLANT	8,755	0.001561%	88,404
35201	FRANKLIN COUNTY	319,621	0.056999%	3,227,302
35203	FRANKLIN CO AGRI EXT DIST	9,366	0.001670%	94,568
35205	FRANKLIN GEN HOSP	466,334	0.083163%	4,708,706
35207	FRANKLIN CO SOIL & WATER CONS DIST	249	0.000044%	2,516
35301	CITY OF HAMPTON	81,399	0.014516%	821,910
35302	CITY OF LATIMER	5,303	0.000946%	53,548
35303	HAMPTON PUB LIBRARY	11,132	0.001985%	112,404
35305	CITY OF COULTER	981	0.000175%	9,902
35308	CITY OF ALEXANDER	1,449	0.000258%	14,628
35309	CITY OF SHEFFIELD	14,523	0.002590%	146,639
35310	CITY OF GENEVA	866	0.000154%	8,745
35311	CITY OF HANSELL	659	0.000118%	6,654
35312	CITY OF POPEJOY	139	0.000025%	1,401
35313	ALEXANDER PUB LIBRARY	1,021	0.000182%	10,310
35314	COULTER PUBLIC LIBRARY	1,317	0.000235%	13,296
35548	CAL COMMUNITY SCHOOL DISTRICT	150,357	0.026814%	1,518,196
36201	FREMONT COUNTY	203,651	0.036318%	2,056,318
36203	FREMONT COUNTY AGRI EXTENSION DIST	9,987	0.001781%	100,837
36301	CITY OF HAMBURG	19,431	0.003465%	196,199
36302	CITY OF RANDOLPH	973	0.000174%	9,827
36303	CITY OF SIDNEY	17,188	0.003065%	173,548
36304	CITY OF RIVERTON	4,008	0.000715%	40,469

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
36305	CITY OF FARRAGUT	7,239	0.001291%	73,099
36306	CITY OF TABOR	10,147	0.001810%	102,461
36308	CITY OF THURMAN	1,253	0.000223%	12,650
36310	CITY OF IMOGENE	415	0.000074%	4,193
36312	RANDOLPH PUBLIC LIBRARY	332	0.000059%	3,353
36313	TABOR PUBLIC LIBRARY	1,030	0.000184%	10,398
36315	LOW RENT HOUSING AGENCY OF TABOR	1,064	0.000190%	10,742
36316	LOW RENT HOUSING AGENCY OF FARRAGUT	2,684	0.000479%	27,099
36317	LOW RENT HOUSING AGENCY OF HAMBURG	2,359	0.000421%	23,815
36318	LOW RENT HOUSING AGENCY OF SIDNEY	348	0.000062%	3,510
36531	FARRAGUT COMMUNITY SCHOOL DISTRICT	147,136	0.026239%	1,485,671
36532	SIDNEY COMMUNITY SCHOOL DISTRICT	239,540	0.042718%	2,418,707
36536	HAMBURG COMMUNITY SCHOOL DISTRICT	129,238	0.023048%	1,304,952
36537	FREMONT-MILLS COMMUNITY SCHOOL DISTRICT	210,708	0.037576%	2,127,577
36601	FREMONT CO LANDFILL COMMISSION	9,084	0.001620%	91,727
37201	GREENE COUNTY	236,209	0.042124%	2,385,070
37203	GREENE CO AGR EXT DIS	9,149	0.001631%	92,375
37204	GREENE COUNTY MEDICAL CENTER	837,843	0.149416%	8,459,935
37208	GREENE CO SOIL & WATER CONS DIST	2,705	0.000482%	27,314
37301	CITY OF RIPPEY	1,138	0.000203%	11,489
37302	CITY OF SCRANTON	8,788	0.001567%	88,732
37303	CITY OF JEFFERSON	102,920	0.018354%	1,039,215
37304	CITY OF GRAND JUNCTION	4,217	0.000752%	42,584
37306	CITY OF PATON	4,936	0.000880%	49,839
37307	CITY OF CHURDAN	5,690	0.001015%	57,455
37309	CITY OF DANA	295	0.000053%	2,977
37530	EAST GREENE COMMUNITY SCHOOL DISTRICT	163,464	0.029151%	1,650,543
37536	PATON-CHURDAN COMMUNITY SCHOOL DISTRICT	90,717	0.016178%	915,999
37537	JEFFERSON-SCRANTON COMMUNITY SCHOOL DIST	606,102	0.108089%	6,119,977
37701	GRAND JUNCTION MUNICIPAL LIGHT & WATER	14,614	0.002606%	147,559
38201	GRUNDY COUNTY	227,787	0.040622%	2,300,026
38204	GRUNDY COUNTY AGRICULTURAL EXT OFFICE	7,431	0.001325%	75,033
38210	GRUNDY CO SOIL & WATER CONS DIST	739	0.000132%	7,458
38301	CITY OF CONRAD	16,340	0.002914%	164,991
38302	CITY OF DIKE	18,700	0.003335%	188,822
38303	CITY OF GRUNDY CENTER	41,333	0.007371%	417,347
38304	CITY OF WELLSBURG	8,908	0.001589%	89,948
38305	CITY OF REINBECK	28,066	0.005005%	283,388
38307	CITY OF BEAMAN	2,544	0.000454%	25,686
38310	CITY OF STOUT	1,439	0.000257%	14,529
38313	CITY OF MORRISON	129	0.000023%	1,302
38318	CITY OF HOLLAND	572	0.000102%	5,778
38575	GRUNDY CENTER COMMUNITY SCHOOL DISTRICT	352,463	0.062856%	3,558,915
38577	DIKE-NEW HARTFORD COMMUNITY SCHOOL DIS	395,268	0.070490%	3,991,126
38579	GLADBROOK-REINBECK COMM SCHOOL DISTRICT	311,617	0.055572%	3,146,480
38581	BCLUW COMMUNITY SCHOOL DISTRICT	323,768	0.057739%	3,269,172

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38701	GRUNDY CENTER MUNIC LIGHT&POWER DEPT	40,806	0.007277%	412,032
39201	GUTHRIE COUNTY	241,626	0.043090%	2,439,762
39203	GUTHRIE COUNTY AGRI	7,552	0.001347%	76,250
39204	GUTHRIE COUNTY HOSPITAL	532,341	0.094934%	5,375,193
39205	GUTHRIE CO ASSESSOR	12,985	0.002316%	131,116
39301	CITY OF PANORA	35,473	0.006326%	358,181
39302	CITY OF GUTHRIE CTR	35,539	0.006338%	358,845
39303	CITY OF STUART	47,622	0.008493%	480,854
39304	CITY OF BAYARD	7,974	0.001422%	80,511
39305	CITY OF JAMAICA	1,770	0.000316%	17,871
39306	CITY OF BAGLEY	2,365	0.000422%	23,882
39307	CITY OF MENLO	4,240	0.000756%	42,817
39311	CITY OF YALE	1,925	0.000343%	19,435
39313	JAMAICA PUB LIBRARY	767	0.000137%	7,743
39314	BAGLEY PUBLIC LIBRARY	632	0.000113%	6,379
39540	GUTHRIE COMM SCH DIST	267,848	0.047766%	2,704,536
39544	PANORAMA COMMUNITY SCHOOL DISTRICT	390,716	0.069678%	3,945,166
40201	HAMILTON COUNTY	401,310	0.071567%	4,052,141
40202	HAMILTON HOSPITAL	641,796	0.114454%	6,480,387
40204	HAMILTON COUNTY AGRICULTURAL EXT. DIST.	9,657	0.001722%	97,507
40301	CITY OF ELLSWORTH	9,453	0.001686%	95,451
40302	CITY OF WEBSTER CITY	218,799	0.039019%	2,209,276
40303	CITY OF STRATFORD	14,712	0.002624%	148,550
40304	CITY OF JEWELL	9,851	0.001757%	99,467
40305	KENDALL YOUNG LIBRARY	28,684	0.005115%	289,634
40307	CITY OF BLAIRSBURG	1,514	0.000270%	15,283
40308	CITY OF WILLIAMS	6,830	0.001218%	68,965
40309	CITY OF STANHOPE	9,463	0.001688%	95,554
40310	CITY OF RANDALL	2,895	0.000516%	29,234
40311	CITY OF KAMRAR	1,417	0.000253%	14,304
40540	STRATFORD COMM SCH DIST	77,883	0.013889%	786,408
40541	WEBSTER CITY COMM SCH DIST	893,942	0.159420%	9,026,379
40542	SOUTH HAMILTON COMMUNITY SCHOOL DISTRICT	388,231	0.069235%	3,920,079
40543	NORTHEAST HAMILTON COMM SCH DIST	113,661	0.020270%	1,147,667
40601	HAMILTON CO SOLID WASTE COMM	11,268	0.002009%	113,773
41201	HANCOCK COUNTY	215,385	0.038410%	2,174,799
41203	HANCOCK COUNTY AGRI EXT DIST	9,082	0.001620%	91,703
41204	HANCOCK COUNTY MEMORIAL HOSPITAL	485,903	0.086653%	4,906,299
41301	CITY OF KLEMME	6,908	0.001232%	69,754
41302	CITY OF BRITT	23,750	0.004235%	239,811
41303	CITY OF GARNER	46,348	0.008265%	467,984
41304	CITY OF CORWITH	7,247	0.001292%	73,175
41305	CITY OF KANAWHA	7,924	0.001413%	80,015
41306	CITY OF CRYSTAL LAKE	2,517	0.000449%	25,410
41308	CITY OF WODEN	2,198	0.000392%	22,198
41309	CITY OF GOODELL	1,017	0.000181%	10,265

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41401	BRITT TOWNSHIP CEMETERY - HANCOCK COUNTY	845	0.000151%	8,535
41404	CONCORD TOWNSHIP - HANCOCK COUNTY	728	0.000130%	7,354
41407	ELL TOWNSHIP - HANCOCK COUNTY	988	0.000176%	9,981
41536	WODEN CRYSTAL LAKE COMM SCHOOL	17,849	0.003183%	180,230
41538	CORWITH WESLEY COMMUNITY SCHOOL DISTRICT	84,899	0.015140%	857,252
41539	GARNER HAYFIELD COMMUNITY SCHOOL DIST	405,614	0.072335%	4,095,600
41540	WEST HANCOCK COMMUNITY SCHOOL DISTRICT	302,504	0.053947%	3,054,466
42001	STATE - DEPT OF HUMAN SERVICES/ELDORA	694,659	0.123881%	7,014,164
42201	HARDIN COUNTY	305,687	0.054514%	3,086,605
42203	HARDIN COUNTY AGRI	8,563	0.001527%	86,460
42206	HARDIN CO SOIL & WATER CONS DIST	929	0.000166%	9,379
42207	RURAL IOWA WASTE MANAGEMENT ASSOCIATION	11,440	0.002040%	115,517
42301	CITY OF RADCLIFFE	6,104	0.001088%	61,629
42302	CITY OF ACKLEY	17,319	0.003089%	174,876
42303	CITY OF ELDORA	61,438	0.010956%	620,353
42304	CITY OF IOWA FALLS	95,966	0.017114%	968,991
42307	ELLSWORTH MUNICIPAL HOSPITAL	804,955	0.143551%	8,127,849
42310	CITY OF ALDEN	15,034	0.002681%	151,805
42311	CITY OF STEAMBOAT ROCK	1,747	0.000312%	17,639
42313	CITY OF BUCKEYE	234	0.000042%	2,364
42314	CITY OF UNION	4,327	0.000772%	43,696
42315	CITY OF HUBBARD	11,474	0.002046%	115,859
42317	CITY OF WHITTEN	455	0.000081%	4,591
42323	STEAMBOAT ROCK PUBLIC LIBRARY	1,557	0.000278%	15,723
42326	CITY OF NEW PROVIDENCE	1,773	0.000316%	17,899
42327	CITY OF OWASA	101	0.000018%	1,024
42328	UNION PUBLIC LIBRARY	2,353	0.000420%	23,758
42333	CENTRAL IOWA JUVENILE DETENTION CTR	170,795	0.030458%	1,724,560
42549	ELDORA NEW PROVIDENCE COMM SCH DIST	349,625	0.062350%	3,530,261
42550	HUBBARD-RADCLIFFE COM SCHOOL DISTRICT	200,854	0.035819%	2,028,079
42555	IOWA FALLS COMMUNITY SCHOOL DISTRICT	589,665	0.105157%	5,954,010
42556	ALDEN COMMUNITY SCHOOL DISTRICT	110,673	0.019737%	1,117,493
43201	HARRISON COUNTY	332,962	0.059378%	3,362,007
43203	HARRISON COUNTY AGR EXT DIST	8,923	0.001591%	90,096
43301	CITY OF MISSOURI VALLEY	39,770	0.007092%	401,565
43303	CITY OF WOODBINE	20,894	0.003726%	210,974
43305	CITY OF DUNLAP	13,102	0.002336%	132,291
43306	CITY OF LOGAN	18,530	0.003305%	187,102
43307	CITY OF PERSIA	2,093	0.000373%	21,131
43308	CITY OF PISGAH	3,765	0.000671%	38,015
43309	CITY OF MODALE	3,735	0.000666%	37,715
43310	CITY OF MONDAMIN	5,612	0.001001%	56,664
43311	WOODBINE PUBLIC LIBRARY	3,180	0.000567%	32,109
43315	CITY OF MAGNOLIA	806	0.000144%	8,142
43317	CITY OF LITTLE SIOUX	1,604	0.000286%	16,194
43318	LOW RENT HOUSING AGENCY OF MISSOURI VAL	7,600	0.001355%	76,743

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43522	MISSOURI VALLEY COMMUNITY SCHOOL DIST	385,776	0.068797%	3,895,289
43563	WEST HARRISON COMM SCH DIST	266,290	0.047489%	2,688,808
43564	LOGAN MAGNOLIA COMM SCH DIST	356,909	0.063649%	3,603,811
43565	WOODBINE COMMUNITY SCHOOL DISTRICT 2	241,964	0.043150%	2,443,175
43567	BOYER VALLEY COMMUNITY SCHOOL DISTRICT	271,115	0.048349%	2,737,528
43701	MUNIC LIGHT&POWER PLT	18,186	0.003243%	183,628
44001	STATE - DEPT OF HUMAN SERVICES/MT PLEASANT	376,314	0.067110%	3,799,747
44005	STATE - DEPT OF CORRECTIONS/MT PLEASANT	156,692	0.027943%	1,582,161
44201	HENRY COUNTY	263,259	0.046948%	2,658,203
44203	HENRY COUNTY AGRICULTURAL EXT OFFICE	31,816	0.005674%	321,253
44204	HENRY COUNTY HEALTH CENTER	987,892	0.176175%	9,975,016
44301	CITY OF MOUNT PLEASANT	73,669	0.013138%	743,860
44302	CITY OF WINFIELD	14,384	0.002565%	145,241
44303	CITY OF NEW LONDON	45,650	0.008141%	460,940
44306	CITY OF WAYLAND	17,728	0.003161%	179,004
44307	CITY OF SALEM	3,930	0.000701%	39,683
44308	CITY OF OLDS	2,702	0.000482%	27,279
44310	CITY OF ROME	312	0.000056%	3,152
44311	CITY OF MOUNT UNION	515	0.000092%	5,204
44312	CITY OF COPPOCK	69	0.000012%	697
44313	CITY OF HILLSBORO	1,414	0.000252%	14,278
44563	NEW LONDON COMMUNITY SCHOOL DISTRICT	281,394	0.050182%	2,841,312
44564	MT PLEASANT COMMUNITY SCHOOL DISTRICT	1,018,633	0.181657%	10,285,416
44567	WINFIELD MT UNION COMMUNITY SCHOOL DIST	220,487	0.039320%	2,226,319
44568	WACO COMMUNITY SCHOOL DISTRICT	274,871	0.049019%	2,775,450
44701	MT PLEASANT UTILITIES	149,631	0.026684%	1,510,866
45201	HOWARD COUNTY	207,498	0.037004%	2,095,168
45203	HOWARD COUNTY AGRI EXT DIST	5,341	0.000953%	53,932
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	594,081	0.105945%	5,998,600
45207	HOWARD SOIL & WTR. CONS. DIST.	7,444	0.001328%	75,166
45301	CITY OF ELMA	6,072	0.001083%	61,314
45302	CITY OF CRESCO	87,840	0.015665%	886,940
45303	CITY OF CHESTER	1,015	0.000181%	10,244
45304	CITY OF LIME SPRINGS	6,864	0.001224%	69,308
45305	CITY OF PROTIVIN	3,192	0.000569%	32,233
45526	HOWARD WINNESHIEK COMM SCH DIST	642,980	0.114665%	6,492,351
45527	RICEVILLE COMMUNITY SCHOOL DISTRICT	144,729	0.025810%	1,461,366
46201	HUMBOLDT COUNTY	193,315	0.034475%	1,951,952
46203	HUMBOLDT COUNTY AGRI	4,744	0.000846%	47,900
46204	HUMBOLDT CO ASSESSOR	13,509	0.002409%	136,403
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	442,758	0.078959%	4,470,645
46208	HUMBOLDT CO SOIL & WATER CONS DIST	155	0.000028%	1,569
46301	CITY OF RENWICK	12,213	0.002178%	123,313
46302	CITY OF HUMBOLDT	74,501	0.013286%	752,252
46303	CITY OF RUTLAND	1,008	0.000180%	10,178
46304	CITY OF DAKOTA CITY	15,014	0.002678%	151,600

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
46305	CITY OF LIVERMORE	10,349	0.001846%	104,494
46307	CITY OF BODE	6,439	0.001148%	65,016
46308	CITY OF OTTOSEN	500	0.000089%	5,046
46309	CITY OF THOR	2,334	0.000416%	23,570
46311	CITY OF BRADGATE	257	0.000046%	2,600
46313	CITY OF PIONEER	228	0.000041%	2,298
46314	CITY OF HARDY	734	0.000131%	7,415
46315	LU VERNE PUB LIBRARY	1,270	0.000226%	12,819
46531	TWIN RIVERS COMMUNITY SCHOOL	43,910	0.007831%	443,369
46533	HUMBOLDT COMMUNITY SCHOOL DISTRICT	676,833	0.120702%	6,834,174
46534	GILMORE CITY & BRADGATE COMM SCH DIST	68,667	0.012246%	693,349
46601	NORTH IOWA MUNICIPAL ELECTRIC COOP ASSOC	12,726	0.002270%	128,502
47201	IDA COUNTY	121,242	0.021621%	1,224,210
47204	IDA COUNTY AGRI	4,884	0.000871%	49,313
47301	CITY OF ARTHUR	4,277	0.000763%	43,182
47302	CITY OF BATTLE CREEK	8,394	0.001497%	84,752
47303	CITY OF IDA GROVE	39,459	0.007037%	398,429
47304	CITY OF HOLSTEIN	23,820	0.004248%	240,516
47306	CITY OF GALVA	5,646	0.001007%	57,014
47308	IDA GROVE CEMETERY	182	0.000033%	1,841
47310	HOLSTEIN CEMETERY ASSOCIATION	624	0.000111%	6,303
47520	BATTLE CREEK - IDA GROVE COMM SCH DIST	369,293	0.065857%	3,728,849
47523	GALVA-HOLSTEIN COMMUNITY SCHOOL DISTRICT	232,878	0.041530%	2,351,429
48201	IOWA COUNTY	329,787	0.058812%	3,329,947
48203	IOWA COUNTY AGRICULTURAL EXTENSION DIST	5,670	0.001011%	57,255
48208	IOWA CO SOIL & WATER CONS DIST	5,472	0.000976%	55,248
48301	CITY OF VICTOR	13,928	0.002484%	140,632
48302	CITY OF LADORA	748	0.000133%	7,555
48303	CITY OF WILLIAMSBURG	47,659	0.008499%	481,225
48305	CITY OF MARENGO	29,424	0.005247%	297,102
48307	CITY OF PARNELL	624	0.000111%	6,303
48308	CITY OF NORTH ENGLISH	11,528	0.002056%	116,406
48310	MARENGO MEMORIAL HOSPITAL	522,642	0.093205%	5,277,257
48311	CITY OF MILLERSBURG	1,123	0.000200%	11,341
48556	WILLIAMSBURG COMMUNITY SCHOOL DISTRICT	612,584	0.109244%	6,185,429
48558	ENGLISH VALLEY COMMUNITY SCHOOL DISTRIC	277,839	0.049548%	2,805,413
48559	IOWA VALLEY COMMUNITY SCHOOL DISTRICT	287,783	0.051322%	2,905,826
48561	H L V COMMUNITY SCHOOL DISTRICT	216,659	0.038638%	2,187,666
49201	JACKSON COUNTY	295,369	0.052674%	2,982,426
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	388,066	0.069205%	3,918,409
49204	JACKSON COUNTY AGRI	8,658	0.001544%	87,425
49208	JACKSON CO SOIL & WATER CONS DIST	7,490	0.001336%	75,632
49301	CITY OF MAQUOKETA	80,800	0.014409%	815,860
49302	CITY OF SABULA	19,471	0.003472%	196,606
49303	CITY OF PRESTON	26,149	0.004663%	264,032
49304	CITY OF BELLEVUE	69,360	0.012369%	700,342

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
49307	CITY OF BALDWIN	1,425	0.000254%	14,386
49308	CITY OF MILES	4,720	0.000842%	47,662
49309	CITY OF LA MOTTE	1,548	0.000276%	15,626
49311	CITY OF ANDREW	3,117	0.000556%	31,469
49312	CITY OF MONMOUTH	1,132	0.000202%	11,427
49316	CITY OF SPRINGBROOK	1,012	0.000181%	10,221
49317	CITY OF SPRAGUEVILLE	813	0.000145%	8,210
49560	ANDREW COMMUNITY SCHOOL DISTRICT	95,858	0.017095%	967,905
49561	BELLEVUE COMMUNITY SCHOOL DISTRICT	321,718	0.057373%	3,248,473
49562	MAQUOKETA COMMUNITY SCHOOL DISTRICT	735,491	0.131163%	7,426,456
49565	PRESTON COMMUNITY SCHOOL DISTRICT	185,681	0.033113%	1,874,871
49568	EAST CENTRAL COMMUNITY SCHOOL DISTRICT	90,451	0.016130%	913,308
49601	WASTE AUTHORITY OF JACKSON COUNTY	12,168	0.002170%	122,859
49701	MAQUOKETA MUNIC ELECTRIC UTILITY	72,969	0.013013%	736,788
50001	STATE - DEPT OF CORRECTIONS/NEWTON	155,359	0.027706%	1,568,704
50201	JASPER COUNTY	561,547	0.100143%	5,670,091
50204	JASPER COUNTY AGRICULTURAL EXT	18,243	0.003253%	184,204
50210	JASPER CO SOIL & WATER CONS DIST	2,760	0.000492%	27,870
50301	CITY OF COLFAX	29,095	0.005189%	293,780
50302	CITY OF MINGO	2,733	0.000487%	27,591
50303	CITY OF NEWTON	377,027	0.067237%	3,806,950
50304	CITY OF KELLOGG	6,325	0.001128%	63,869
50306	SKIFF MEDICAL CENTER	1,383,537	0.246732%	13,969,959
50307	CITY OF MONROE	21,437	0.003823%	216,455
50310	CITY OF PRAIRIE CITY	23,474	0.004186%	237,023
50311	CITY OF SULLY	10,014	0.001786%	101,109
50312	CITY OF BAXTER	10,449	0.001863%	105,509
50314	CITY OF LYNNVILLE	4,412	0.000787%	44,544
50316	CITY OF REASNOR	1,144	0.000204%	11,556
50317	CITY OF LAMBS GROVE	592	0.000106%	5,978
50318	CITY OF VALERIA	62	0.000011%	630
50556	BAXTER COMMUNITY SCHOOL DISTRICT	220,226	0.039274%	2,223,683
50559	NEWTON COMMUNITY SCHOOL DISTRICT	1,687,038	0.300856%	17,034,488
50562	LYNNVILLE SULLY COMMUNITY SCHOOL DIST	242,928	0.043322%	2,452,915
50563	COLFAX-MINGO COMMUNITY SCHOOL DISTRICT	351,500	0.062684%	3,549,192
50566	PCM COMMUNITY SCHOOL DISTRICT	520,407	0.092806%	5,254,690
51002	8TH JUDICIAL DIST DEPT CORR SERVICES	457,765	0.081635%	4,622,175
51201	JEFFERSON COUNTY	234,368	0.041796%	2,366,474
51202	JEFFERSON COUNTY HEALTH CENTER	698,086	0.124493%	7,048,772
51204	JEFFERSON COUNTY AGRI	7,251	0.001293%	73,214
51301	CITY OF FAIRFIELD	185,708	0.033118%	1,875,147
51302	CITY OF LOCKRIDGE	1,159	0.000207%	11,703
51305	CITY OF LIBERTYVILLE	4,194	0.000748%	42,352
51306	CITY OF BATAVIA	4,288	0.000765%	43,293
51307	CITY OF PACKWOOD	850	0.000152%	8,585
51308	CITY OF PLEASANT PLAIN	260	0.000046%	2,627

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
51535	FAIRFIELD COMMUNITY SCHOOL DISTRICT	932,097	0.166225%	9,411,644
51601	SOUTH IOWA AREA CRIME COMMISSION	29,931	0.005338%	302,225
52003	UNIVERSITY OF IOWA	4,690,696	0.836510%	47,363,252
52201	JOHNSON COUNTY	1,527,583	0.272420%	15,424,426
52203	JOHNSON COUNTY AGRICULTURAL EXTENSION	47,477	0.008467%	479,388
52207	JOHNSON COUNTY SOIL & WATER CONS DIST	2,412	0.000430%	24,350
52302	CITY OF IOWA CITY	2,439,580	0.435060%	24,633,115
52303	CITY OF CORALVILLE	594,053	0.105940%	5,998,315
52304	CITY OF LONE TREE	14,455	0.002578%	145,958
52305	CITY OF SOLON	36,627	0.006532%	369,829
52308	CITY OF OXFORD	9,289	0.001657%	93,799
52310	CITY OF HILLS	7,086	0.001264%	71,545
52311	CITY OF UNIVERSITY HEIGHTS	987	0.000176%	9,961
52312	CITY OF TIFFIN	21,855	0.003898%	220,677
52314	LONE TREE HOUSING COMMISSION	2,182	0.000389%	22,035
52315	CITY OF NORTH LIBERTY	285,585	0.050929%	2,883,629
52316	CITY OF SWISHER	5,928	0.001057%	59,861
52317	CITY OF SHUEYVILLE	1,016	0.000181%	10,258
52564	SOLON COMMUNITY SCHOOL DISTRICT	636,632	0.113533%	6,428,250
52565	IOWA CITY COMMUNITY SCHOOL DISTRICT	7,093,524	1.265016%	71,625,273
52567	LONE TREE COMMUNITY SCHOOL DISTRICT	233,222	0.041591%	2,354,906
52571	CLEAR CREEK-AMANA COMMUNITY SCHOOL DIST	951,616	0.169705%	9,608,726
52602	EAST CENTRAL IOWA COUNCIL OF GOVERNMENTS	65,551	0.011690%	661,890
53001	STATE - DEPT OF CORRECTIONS/ANAMOSA	141,685	0.025267%	1,430,634
53002	STATE - DEPT OF CORRECTIONS/OAKDALE	633,023	0.112889%	6,391,803
53201	JONES COUNTY	327,307	0.058370%	3,304,905
53203	JONES COUNTY AGRI	9,183	0.001638%	92,728
53206	JONES COUNTY SOIL & WATER CONS DISTRICT	566	0.000101%	5,717
53301	CITY OF OXFORD JUNCTION	6,699	0.001195%	67,643
53302	CITY OF WYOMING	14,817	0.002642%	149,614
53303	CITY OF ONSLOW	2,168	0.000387%	21,895
53304	CITY OF ANAMOSA	68,678	0.012248%	693,465
53305	CITY OF MONTICELLO	60,331	0.010759%	609,179
53307	CITY OF OLIN	8,800	0.001569%	88,857
53308	CITY OF MARTELLE	2,636	0.000470%	26,620
53312	CITY OF CENTER JUNCTION	783	0.000140%	7,905
53314	CITY OF MORLEY	715	0.000128%	7,222
53518	OLIN CONSOLIDATED INDEPENDENT SCHOOL DIS	94,298	0.016816%	952,151
53546	MONTICELLO COMM SCH DIST	564,177	0.100612%	5,696,651
53547	MIDLAND COMMUNITY SCHOOL DISTRICT	269,387	0.048041%	2,720,071
53548	ANAMOSA COMMUNITY SCHOOL DISTRICT	703,157	0.125397%	7,099,975
53601	JONES CO SOLID WASTE MANGT COMM	9,268	0.001653%	93,585
53602	ADVANCEMENT SERVICES	84,390	0.015050%	852,104
54201	KEOKUK COUNTY	215,238	0.038384%	2,173,313
54203	KEOKUK COUNTY AGRICULTURAL EXTENSION OFF	5,431	0.000969%	54,841
54205	KEOKUK COUNTY HEALTH CENTER	304,340	0.054274%	3,073,001

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
54301	CITY OF SIGOURNEY	30,408	0.005423%	307,034
54302	CITY OF WHAT CHEER	6,990	0.001247%	70,582
54304	CITY OF KEOTA	11,167	0.001991%	112,757
54305	CITY OF SOUTH ENGLISH	1,935	0.000345%	19,541
54306	CITY OF THORNBURG	56	0.000010%	569
54307	CITY OF RICHLAND	4,000	0.000713%	40,392
54308	CITY OF HEDRICK	7,298	0.001301%	73,690
54309	CITY OF DELTA	4,099	0.000731%	41,393
54312	CITY OF OLLIE	748	0.000133%	7,551
54313	CITY OF MARTINSBURG	388	0.000069%	3,917
54314	CITY OF KESWICK	932	0.000166%	9,413
54318	CITY OF HARPER	286	0.000051%	2,889
54319	CITY OF WEBSTER	434	0.000077%	4,377
54320	CITY OF HAYESVILLE	41	0.000007%	417
54552	SIGOURNEY COMMUNITY SCHOOL DISTRICT	285,471	0.050909%	2,882,483
54582	TRI-COUNTY COMMUNITY SCHOOL DISTRICT	155,981	0.027817%	1,574,979
54583	KEOTA COMMUNITY SCHOOL DISTRICT	150,598	0.026857%	1,520,631
54585	PEKIN COMMUNITY SCHOOL DISTRICT	327,380	0.058383%	3,305,644
55001	KOSSUTH SOIL & WATER CONSERVATION DIST	1,249	0.000223%	12,607
55201	KOSSUTH COUNTY	353,020	0.062955%	3,564,540
55203	KOSSUTH COUNTY AGRI	5,234	0.000933%	52,848
55205	KOSSUTH REGIONAL HEALTH CENTER	757,758	0.135134%	7,651,293
55301	CITY OF ALGONA	99,336	0.017715%	1,003,022
55302	CITY OF LAKOTA	2,690	0.000480%	27,160
55303	CITY OF WESLEY	11,198	0.001997%	113,074
55304	CITY OF FENTON	6,423	0.001145%	64,856
55305	CITY OF SWEA CITY	10,162	0.001812%	102,612
55306	CITY OF BANCROFT	22,166	0.003953%	223,820
55307	CITY OF WHITTEMORE	13,911	0.002481%	140,463
55309	CITY OF BURT	12,079	0.002154%	121,964
55313	CITY OF LEDYARD	1,746	0.000311%	17,635
55314	CITY OF TITONKA	10,572	0.001885%	106,750
55315	CITY OF LONE ROCK	1,184	0.000211%	11,959
55320	LAKOTA PUBLIC LIBRARY	1,172	0.000209%	11,839
55321	CITY OF LU VERNE	3,459	0.000617%	34,931
55547	SENTRAL COMMUNITY SCHOOL DISTRICT	116,500	0.020776%	1,176,331
55548	ALGONA COMMUNITY SCHOOL DISTRICT	737,605	0.131540%	7,447,806
55553	TITONKA COMMUNITY SCHOOL DISTRICT	46,217	0.008242%	466,663
55555	LUVERNE COMMUNITY SCHOOL DISTRICT	36,302	0.006474%	366,550
55558	NORTH KOSSUTH COMMUNITY SCHOOL DISTRICT	160,571	0.028635%	1,621,331
55701	ALGONA MUNICIPAL UTILITIES	178,851	0.031895%	1,805,911
56001	STATE - DEPT OF CORRECTIONS/FT MADISON	195,290	0.034827%	1,971,901
56201	LEE COUNTY	487,948	0.087018%	4,926,945
56203	LEE COUNTY AGRICULTURAL EXTENSION OFFICE	5,667	0.001011%	57,220
56211	GREAT RIVER REGIONAL WASTE AUTHORITY	43,080	0.007683%	434,992
56301	CITY OF KEOKUK	220,009	0.039235%	2,221,497

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
56302	CITY OF DONNELLSON	7,921	0.001413%	79,977
56303	CITY OF FORT MADISON	221,105	0.039431%	2,232,559
56304	CITY OF WEST POINT	25,855	0.004611%	261,068
56310	CITY OF MONTROSE	9,119	0.001626%	92,074
56312	CITY OF FRANKLIN	93	0.000017%	937
56313	CITY OF ST PAUL	187	0.000033%	1,891
56314	KEOKUK HOUSING AUTHORITY	25,271	0.004507%	255,172
56315	FT MADISON HOUSING AUTHORITY	26,009	0.004638%	262,616
56316	DONNELLSON PUBLIC LIBRARY	3,046	0.000543%	30,760
56317	CITY OF HOUGHTON	286	0.000051%	2,889
56324	DONNELLSON MUNICIPAL WATER WORKS	1,692	0.000302%	17,087
56544	KEOKUK COMMUNITY SCHOOL DISTRICT	1,066,354	0.190167%	10,767,270
56545	CENTRAL LEE COMMUNITY SCHOOL DISTRICT	496,963	0.088625%	5,017,969
56546	FORT MADISON COMMUNITY SCHOOL DISTRICT	1,143,194	0.203870%	11,543,146
56601	SOUTHEAST IOWA PLANNING COMMISSION	85,503	0.015248%	863,346
56702	KEOKUK MUNICIPAL WATER WORKS	96,380	0.017188%	973,175
57004	6TH JUDICIAL DIST DEPT CORR SERVICES	975,694	0.173999%	9,851,855
57202	LINN COUNTY	2,867,840	0.511433%	28,957,376
57204	LINN COUNTY ASSESSOR	48,406	0.008632%	488,772
57205	LINN COUNTY AGRI	38,355	0.006840%	387,277
57206	CITY ASSESSOR'S OFFICE LINN COUNTY	84,902	0.015141%	857,275
57212	LINN SWCD	192	0.000034%	1,937
57301	CITY OF CEDAR RAPIDS	4,485,980	0.800002%	45,296,180
57302	CITY OF CENTRAL CITY	24,502	0.004370%	247,403
57303	CITY OF COGGON	9,607	0.001713%	97,008
57304	CITY OF LISBON	29,245	0.005215%	295,299
57305	CITY OF MOUNT VERNON	69,291	0.012357%	699,650
57307	CITY OF SPRINGVILLE	15,718	0.002803%	158,709
57308	CITY OF MARION	511,968	0.091301%	5,169,487
57309	CITY OF CENTER POINT	32,960	0.005878%	332,810
57310	CITY OF WALKER	7,690	0.001371%	77,646
57311	CITY OF PRAIRIEBURG	2,300	0.000410%	23,222
57313	MARION MUNICIPAL WATER DEPARTMENT	72,410	0.012913%	731,144
57314	CITY OF ALBURNETT	6,371	0.001136%	64,325
57315	CITY OF PALO	16,002	0.002854%	161,576
57316	CITY OF BERTRAM	208	0.000037%	2,101
57317	CITY OF ROBINS	17,982	0.003207%	181,568
57318	CITY OF ELY	25,211	0.004496%	254,566
57319	CITY OF HIAWATHA	129,197	0.023040%	1,304,541
57323	CITY OF FAIRFAX	29,521	0.005265%	298,086
57501	CEDAR RAPIDS COMMUNITY SCHOOL DISTRICT	11,139,879	1.986618%	112,482,441
57503	MARION INDEPENDENT SCHOOL DISTRICT	1,259,556	0.224622%	12,718,081
57508	ALBURNETT COMMUNITY SCHOOL DISTRICT	285,874	0.050981%	2,886,546
57551	CENTER POINT-URBANA COMMUNITY SCHOOL DIS	713,195	0.127187%	7,201,329
57573	COLLEGE COMMUNITY SCHOOL DISTRICT	2,808,790	0.500903%	28,361,135
57575	CENTRAL CITY COMMUNITY SCHOOL DISTRICT	248,710	0.044354%	2,511,298

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
57577	LINN-MAR COMMUNITY SCHOOL DISTRICT	3,803,469	0.678288%	38,404,679
57578	MOUNT VERNON COMMUNITY SCHOOL DISTRICT	711,380	0.126863%	7,182,997
57579	SPRINGVILLE COMMUNITY SCHOOL DISTRICT	191,163	0.034091%	1,930,228
57582	LISBON COMMUNITY SCHOOL DISTRICT	327,277	0.058365%	3,304,606
57583	NORTH LINN COMMUNITY SCHOOL DISTRICT	360,934	0.064367%	3,644,451
57584	KIRKWOOD COMMUNITY COLLEGE	1,447,160	0.258078%	14,612,373
57603	AEA 10 - GRANT WOOD	2,427,217	0.432855%	24,508,282
57702	COGGON MUNICIPAL LIGHT PLANT	5,949	0.001061%	60,064
57703	CEDAR RAPIDS / LINN CO SOLID WASTE AGCY	156,237	0.027862%	1,577,573
58201	LOUISA COUNTY	225,640	0.040239%	2,278,345
58203	LOUISA COUNTY AGRI EXT DISTRICT	13,703	0.002444%	138,366
58204	LOUISA DES MOINES DRAINAGE DIST NO	15,968	0.002848%	161,234
58205	LOUISA COUNTY ASSESSOR	15,623	0.002786%	157,746
58301	CITY OF WAPELLO	20,295	0.003619%	204,927
58302	CITY OF MORNING SUN	12,925	0.002305%	130,510
58303	CITY OF COLUMBUS JUNCTION	19,897	0.003548%	200,908
58305	CITY OF GRANDVIEW	5,430	0.000968%	54,828
58306	CITY OF COLUMBUS CITY	1,409	0.000251%	14,229
58307	CITY OF COTTER	87	0.000015%	876
58308	CITY OF FREDONIA	471	0.000084%	4,754
58311	CITY OF OAKVILLE	3,281	0.000585%	33,127
58314	CITY OF LETTS	1,505	0.000268%	15,193
58318	LETTS PUBLIC LIBRARY	1,122	0.000200%	11,328
58320	LOUISA REGIONAL SOLID WASTE	424	0.000076%	4,286
58403	ELIOT TWP LOUISA CO	17	0.000003%	175
58530	WAPELLO COMMUNITY SCHOOL DISTRICT	390,616	0.069660%	3,944,159
58531	COLUMBUS COMMUNITY SCHOOL DISTRICT	551,106	0.098281%	5,564,674
58532	MORNING SUN COMMUNITY SCHOOL DISTRICT	102,012	0.018192%	1,030,038
58533	LOUISA MUSCATINE COMMUNITY SCHOOL DIST	470,393	0.083887%	4,749,690
59201	LUCAS COUNTY	177,061	0.031576%	1,787,834
59203	LUCAS COUNTY AGRI	3,554	0.000634%	35,885
59204	LUCAS COUNTY HEALTH CENTER	659,805	0.117666%	6,662,234
59301	CITY OF RUSSELL	3,417	0.000609%	34,503
59302	CITY OF CHARITON	50,501	0.009006%	509,922
59304	CITY OF LUCAS	1,598	0.000285%	16,136
59305	CITY OF DERBY	208	0.000037%	2,101
59307	CITY OF WILLIAMSON	354	0.000063%	3,572
59308	HOUSING BOARD	9,470	0.001689%	95,617
59309	CHARITON MUNICIPAL WATER	28,831	0.005142%	291,113
59562	CHARITON COMMUNITY SCHOOL DISTRICT	688,996	0.122871%	6,956,985
59603	SOUTH IA AREA DETENTION SERV. AGCY.	43,598	0.007775%	440,217
60201	LYON COUNTY	254,982	0.045472%	2,574,623
60204	LYON COUNTY AGRICULTURAL EXT DISTRICT	7,768	0.001385%	78,431
60301	CITY OF ALVORD	2,642	0.000471%	26,674
60302	CITY OF LITTLE ROCK	6,758	0.001205%	68,242
60303	CITY OF GEORGE	15,647	0.002790%	157,991

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
60304	CITY OF LARCHWOOD	11,753	0.002096%	118,670
60305	CITY OF INWOOD	12,179	0.002172%	122,974
60306	CITY OF DOON	5,428	0.000968%	54,812
60307	CITY OF ROCK RAPIDS	35,336	0.006302%	356,800
60308	CITY OF LESTER	2,013	0.000359%	20,327
60309	ROCK RAPIDS PUBLIC LIBRARY	7,505	0.001338%	75,783
60312	ROCK RAPIDS MUNICIPAL HOUSING AGENCY	6,820	0.001216%	68,867
60536	WEST LYON COMMUNITY SCHOOL DISTRICT	367,491	0.065536%	3,710,662
60538	CENTRAL LYON COMMUNITY SCHOOL DISTRICT	378,531	0.067505%	3,822,135
61201	MADISON COUNTY	255,711	0.045602%	2,581,989
61203	MADISON COUNTY AGRI EXT DISTRICT	11,766	0.002098%	118,806
61204	MADISON COUNTY MEMORIAL HOSPITAL	601,471	0.107263%	6,073,218
61301	CITY OF WINTERSET	144,313	0.025736%	1,457,166
61303	CITY OF EARLHAM	14,090	0.002513%	142,274
61304	CITY OF TRURO	5,761	0.001027%	58,170
61308	CITY OF ST CHARLES	3,646	0.000650%	36,811
61309	CITY OF EAST PERU	208	0.000037%	2,101
61311	CITY OF MACKSBURG	130	0.000023%	1,313
61312	CITY OF BEVINGTON	130	0.000023%	1,313
61313	NORTH WARD PLAZA	6,107	0.001089%	61,669
61315	CITY OF PATTERSON	447	0.000080%	4,517
61538	EARLHAM COMMUNITY SCHOOL DISTRICT	300,759	0.053635%	3,036,844
61540	WINTERSET COMMUNITY SCHOOL DISTRICT	961,126	0.171401%	9,704,753
61542	INTERSTATE 35 COMMUNITY SCHOOL DISTRICT	385,519	0.068751%	3,892,690
61601	SOUTH CENTRAL IOWA LANDFILL AGENCY	14,135	0.002521%	142,724
62201	MAHASKA COUNTY	301,684	0.053800%	3,046,183
62203	MAHASKA COUNTY AGRI	13,214	0.002357%	133,428
62204	MAHASKA HEALTH PARTNERSHIP	1,660,936	0.296201%	16,770,926
62208	MAHASKA CO SOIL & WATER CONS DIST	5,694	0.001015%	57,491
62209	S C IA SOLID WASTE AGENCY	47,364	0.008447%	478,243
62301	CITY OF NEW SHARON	11,333	0.002021%	114,431
62302	CITY OF OSKALOOSA	114,448	0.020410%	1,155,611
62304	CITY OF FREMONT	5,743	0.001024%	57,984
62305	CITY OF UNIVERSITY PARK	468	0.000084%	4,728
62306	CITY OF LEIGHTON	156	0.000028%	1,576
62307	CITY OF BEACON	846	0.000151%	8,540
62308	CITY OF ROSE HILL	572	0.000102%	5,778
62309	CITY OF BARNES CITY	417	0.000074%	4,211
62402	CEDAR TOWNSHIP - MAHASKA COUNTY	683	0.000122%	6,894
62580	NORTH MAHASKA COMMUNITY SCHOOL DISTRICT	281,292	0.050164%	2,840,282
62581	OSKALOOSA COMMUNITY SCHOOL DISTRICT	1,175,532	0.209637%	11,869,669
62601	MAHASKA CO SOLID WASTE MGMT COMM	21,671	0.003865%	218,819
62701	OSKALOOSA WATER DEPT	47,112	0.008402%	475,703
63201	MARION COUNTY	474,512	0.084622%	4,791,275
63204	MARION COUNTY AGRI	9,748	0.001738%	98,427
63209	MARION COUNTY RURAL WATER DIST	15,288	0.002726%	154,371

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
63301	CITY OF KNOXVILLE	97,940	0.017466%	988,927
63302	CITY OF PELLA	361,460	0.064461%	3,649,758
63306	CITY OF PLEASANTVILLE	19,173	0.003419%	193,599
63307	CITY OF BUSSEY	3,506	0.000625%	35,404
63312	CITY OF MARYSVILLE	23	0.000004%	228
63315	CITY OF HAMILTON	55	0.000010%	552
63316	CITY OF SWAN	175	0.000031%	1,771
63317	CITY OF HARVEY	2,107	0.000376%	21,273
63321	CITY OF MELCHER-DALLAS	13,657	0.002436%	137,900
63324	KNOXVILLE LOW RENT HOUSING AGCY	12,609	0.002249%	127,320
63589	PLEASANTVILLE COMMUNITY SCHOOL DISTRICT	363,948	0.064904%	3,674,881
63591	TWIN CEDARS COMMUNITY SCHOOL DISTRICT	228,821	0.040807%	2,310,470
63592	KNOXVILLE COMMUNITY SCHOOL DISTRICT	864,942	0.154248%	8,733,558
63593	PELLA COMMUNITY SCHOOL DISTRICT	1,114,664	0.198782%	11,255,068
63594	MELCHER-DALLAS COMMUNITY SCHOOL DISTRICT	177,308	0.031620%	1,790,332
63701	KNOXVILLE WATERWORKS	34,363	0.006128%	346,975
64001	STATE - DEPT OF HUMAN SERVICES/MARSHALLTOWN	3,815,235	0.680386%	38,523,485
64201	MARSHALL COUNTY	427,919	0.076312%	4,320,812
64203	MARSHALL COUNTY AGRI EXT DISTRICT	9,221	0.001644%	93,104
64302	CITY OF STATE CENTER	34,323	0.006121%	346,572
64303	CITY OF MARSHALLTOWN	472,135	0.084198%	4,767,280
64305	GUTEKUNST PUBLIC LIBRARY	4,307	0.000768%	43,487
64306	CITY OF MELBOURNE	14,962	0.002668%	151,080
64307	CITY OF RHODES	1,821	0.000325%	18,385
64308	CITY OF GILMAN	5,947	0.001061%	60,052
64309	CITY OF ALBION	7,240	0.001291%	73,104
64310	CITY OF LISCOMB	1,241	0.000221%	12,526
64312	CITY OF ST ANTHONY	255	0.000046%	2,579
64313	CITY OF CLEMONS	1,179	0.000210%	11,906
64316	CITY OF LAUREL	4,099	0.000731%	41,387
64317	CITY OF LE GRAND	10,331	0.001842%	104,314
64318	CITY OF FERGUSON	874	0.000156%	8,825
64319	CITY OF HAVERHILL	829	0.000148%	8,370
64543	MARSHALLTOWN COMMUNITY SCHOOL DISTRICT	2,898,580	0.516915%	29,267,763
64548	WEST MARSHALL COMMUNITY SCHOOL DISTRICT	412,492	0.073561%	4,165,044
64551	IOWA VALLEY COMMUNITY COLLEGE DISTRICT	596,515	0.106379%	6,023,181
64553	EAST MARSHALL COMMUNITY SCHOOL DISTRICT	482,024	0.085961%	4,867,129
64601	REGION SIX PLANNING COMMISSION	45,820	0.008171%	462,658
64603	SOLID WASTE MANGT COMM MARSHALL CO	30,829	0.005498%	311,294
64701	MARSHALLTOWN WATER WORKS	41,028	0.007317%	414,275
65001	STATE - DEPT OF HUMAN SERVICES/GLENWOOD	3,739,371	0.666857%	37,757,468
65201	MILLS COUNTY	383,265	0.068349%	3,869,936
65203	MILLS COUNTY AGRI	11,013	0.001964%	111,201
65301	CITY OF GLENWOOD	58,337	0.010403%	589,042
65302	CITY OF MALVERN	15,887	0.002833%	160,415
65303	CITY OF SILVER CITY	3,005	0.000536%	30,345

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
65306	CITY OF EMERSON	5,607	0.001000%	56,613
65307	CITY OF HASTINGS	2,617	0.000467%	26,423
65311	CITY OF PACIFIC JUNCTION	4,308	0.000768%	43,496
65312	GLENWOOD MUNICIPAL UTILITIES	36,130	0.006443%	364,814
65314	LOW RENT HOUSING AGENCY OF MALVERN	1,081	0.000193%	10,914
65315	CITY OF HENDERSON	1,356	0.000242%	13,688
65555	GLENWOOD COMMUNITY SCHOOL DISTRICT	1,054,317	0.188020%	10,645,728
66201	MITCHELL COUNTY	263,445	0.046981%	2,660,073
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	471,253	0.084040%	4,758,370
66204	MITCHELL COUNTY AGRI EXT	7,924	0.001413%	80,010
66208	MITCHELL CO SOIL & WATER CONS DIST	6,518	0.001162%	65,818
66301	CITY OF OSAGE	58,401	0.010415%	589,689
66303	CITY OF RICEVILLE	10,895	0.001943%	110,011
66306	CITY OF STACYVILLE	3,955	0.000705%	39,938
66307	CITY OF SAINT ANSGAR	23,967	0.004274%	242,006
66309	CITY OF MITCHELL	686	0.000122%	6,925
66312	CITY OF ORCHARD	286	0.000051%	2,889
66313	CITY OF CARPENTER	260	0.000046%	2,627
66314	CITY OF MCINTIRE	286	0.000051%	2,889
66315	STACYVILLE PUBLIC LIBRARY	2,249	0.000401%	22,714
66553	OSAGE COMMUNITY SCHOOL DISTRICT	446,028	0.079542%	4,503,669
66555	ST ANSGAR COMMUNITY SCHOOL DISTRICT	342,845	0.061141%	3,461,802
66701	OSAGE MUNICIPAL LIGHT AND POWER	47,298	0.008435%	477,582
66702	OSAGE MUNICIPAL GASWORKS	27,785	0.004955%	280,557
67201	MONONA COUNTY	232,887	0.041532%	2,351,528
67203	MONONA COUNTY AGRI EXTENSION DISTRI	6,734	0.001201%	67,998
67205	MONONA COUNTY ASSESSOR	13,710	0.002445%	138,433
67206	MONONA CO SOIL & WATER CONS DIST	21	0.000004%	215
67207	LITTLE SIOUX DRAINAGE DISTRICT	14,162	0.002526%	142,999
67301	CITY OF ONAWA	62,590	0.011162%	631,989
67302	CITY OF MAPLETON	38,942	0.006945%	393,210
67303	CITY OF UTE	5,326	0.000950%	53,777
67304	CITY OF WHITING	8,524	0.001520%	86,073
67305	CITY OF MOORHEAD	2,320	0.000414%	23,426
67306	CITY OF SOLDIER	2,532	0.000451%	25,563
67308	CITY OF CASTANA	1,864	0.000332%	18,819
67311	CITY OF RODNEY	260	0.000046%	2,627
67312	CITY OF BLENCOE	4,202	0.000749%	42,427
67313	LOW RENT HOUSING AGENCY OF ONAWA	8,939	0.001594%	90,264
67545	WHITING COMMUNITY SCHOOL DISTRICT	126,653	0.022587%	1,278,853
67549	WEST MONONA COMMUNITY SCHOOL DISTRICT	393,246	0.070129%	3,970,713
68201	MONROE COUNTY	188,082	0.033541%	1,899,115
68203	MONROE COUNTY AGRICULTURAL EXT. DISTRICT	9,890	0.001764%	99,866
68204	MONROE COUNTY HOSPITAL	559,786	0.099829%	5,652,319
68301	CITY OF ALBIA	36,189	0.006454%	365,409
68304	CITY OF LOVILIA	5,343	0.000953%	53,950

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
68305	CITY OF MELROSE	416	0.000074%	4,202
68307	ALBIA LOW RENT HOUSING AGENCY	11,381	0.002030%	114,917
68549	ALBIA COMMUNITY SCHOOL DISTRICT	583,406	0.104041%	5,890,812
68701	ALBIA MUNICIPAL WATERWORKS	15,398	0.002746%	155,482
69201	MONTGOMERY COUNTY	208,490	0.037181%	2,105,184
69203	MONTGOMERY CO AGRI EXTENSION DISTRI	5,877	0.001048%	59,337
69205	MONTGOMERY COUNTY MEMORIAL HOSPITAL	1,099,461	0.196071%	11,101,564
69301	CITY OF RED OAK	96,164	0.017149%	970,990
69303	CITY OF VILLISCA	19,474	0.003473%	196,634
69304	CITY OF STANTON	11,140	0.001987%	112,486
69308	CITY OF ELLIOTT	5,400	0.000963%	54,526
69311	CITY OF COBURG	253	0.000045%	2,552
69312	STANTON HOUSING COMMISSION	2,853	0.000509%	28,809
69313	CITY OF GRANT	708	0.000126%	7,148
69314	LOW RENT HOUSING AGENCY OF RED OAK	12,180	0.002172%	122,985
69315	VILLISCA LOW RENT HOUSING	7,815	0.001394%	78,906
69530	VILLISCA COMMUNITY SCHOOL DISTRICT	192,372	0.034307%	1,942,437
69531	RED OAK COMMUNITY SCHOOL DISTRICT	622,333	0.110983%	6,283,871
69532	STANTON COMMUNITY SCHOOL DISTRICT	122,200	0.021792%	1,233,883
69701	VILLISCA MUNICIPAL POWER PLANT	15,033	0.002681%	151,794
70201	MUSCATINE COUNTY	457,917	0.081662%	4,623,713
70204	MUSCATINE COUNTY AGRI EXTENSION OFFICE	13,850	0.002470%	139,843
70205	MUSCATINE LOUISA DRAINAGE DIST 13	4,360	0.000778%	44,025
70206	MUSCATINE GENERAL HOSPITAL	35,032	0.006247%	353,730
70211	MUSCATINE CO SOIL & WATER CONS DIST	2,113	0.000377%	21,339
70302	CITY OF WILTON	46,276	0.008253%	467,257
70303	CITY OF WEST LIBERTY	107,376	0.019149%	1,084,207
70304	CITY OF MUSCATINE	647,279	0.115432%	6,535,753
70307	CITY OF NICHOLS	1,519	0.000271%	15,340
70316	CITY OF ATALISSA	448	0.000080%	4,523
70317	CITY OF CONESVILLE	1,044	0.000186%	10,543
70318	CITY OF STOCKTON	1,358	0.000242%	13,711
70319	CITY OF FRUITLAND	4,708	0.000840%	47,537
70507	MUSCATINE COMMUNITY SCHOOL DISTRICT	2,784,648	0.496597%	28,117,364
70542	WEST LIBERTY COMMUNITY SCHOOL DISTRICT	654,151	0.116657%	6,605,145
70543	WILTON COMMUNITY SCHOOL DISTRICT	431,789	0.077003%	4,359,895
70703	MUSCATINE POWER AND WATER	58,307	0.010398%	588,738
70704	WILTON MUNICIPAL LIGHT & POWER	22,239	0.003966%	224,549
71201	O'BRIEN COUNTY	255,808	0.045619%	2,582,968
71203	O'BRIEN COUNTY AGRI EXT DISTRICT	6,989	0.001246%	70,572
71301	CITY OF PRIMGHAR	24,955	0.004450%	251,981
71302	CITY OF SHELDON	88,907	0.015855%	897,714
71303	CITY OF HARTLEY	48,081	0.008575%	485,491
71306	CITY OF PAULLINA	24,942	0.004448%	251,848
71310	CITY OF SUTHERLAND	6,308	0.001125%	63,689
71312	CITY OF SANBORN	37,551	0.006697%	379,165

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Schedule of Employer Allocations and Net Pension Liability by Employer -

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
71314	PRIMGHAR PUBLIC LIBRARY	1,646	0.000294%	16,621
71317	CITY OF ARCHER	312	0.000056%	3,152
71319	CITY OF CALUMET	1,361	0.000243%	13,743
71320	ARCHER PUBLIC LIBRARY	451	0.000080%	4,552
71401	PRAIRIE VIEW CEMETERY - O'BRIEN COUNTY	1,575	0.000281%	15,901
71530	HARTLEY-MELVIN-SANBORN COMM SCHOOL DIST	344,213	0.061385%	3,475,612
71534	SHELDON COMMUNITY SCHOOL DISTRICT	485,613	0.086601%	4,903,371
71535	NORTHWEST IOWA COMMUNITY COLLEGE	257,413	0.045905%	2,599,171
71537	SOUTH O'BRIEN COMMUNITY SCHOOL DISTRICT	353,306	0.063007%	3,567,432
71601	S & H SOLID WASTE COLLECTION AGENCY	4,687	0.000836%	47,328
71701	SANBORN MUNICIPAL LIGHT PLANT	17,530	0.003126%	177,005
72201	OSCEOLA COUNTY	148,816	0.026539%	1,502,632
72203	OSCEOLA COUNTY AGRI EXTENSION DISTRICT	5,022	0.000896%	50,712
72206	OSCEOLA CO SOIL & WATER CONS DIST	1,067	0.000190%	10,771
72301	CITY OF SIBLEY	82,068	0.014635%	828,659
72302	CITY OF MELVIN	1,926	0.000343%	19,443
72304	CITY OF OCHEYEDAN	5,751	0.001026%	58,067
72306	CITY OF ASHTON	6,319	0.001127%	63,803
72308	CITY OF HARRIS	1,058	0.000189%	10,684
72310	MELVIN PUBLIC LIBRARY	397	0.000071%	4,008
72401	EAST WEST HOLMAN TOWNSHIP - OSCEOLA CO	2,145	0.000383%	21,658
72511	SIBLEY-OCHEYEDAN COMMUNITY SCHOOL DIST	424,312	0.075669%	4,284,399
72601	OSCEOLA COUNTY ECONOMIC DEVELPMENT COMM	6,663	0.001188%	67,274
73001	STATE - DEPT OF HUMAN SERVICES/CLARINDA	400,500	0.071423%	4,043,956
73201	PAGE COUNTY	217,141	0.038724%	2,192,531
73203	PAGE COUNTY AGRICULTURAL EXT OFFICE	10,169	0.001814%	102,684
73301	CITY OF SHENANDOAH	119,912	0.021384%	1,210,784
73302	CITY OF CLARINDA	73,985	0.013194%	747,050
73303	CLARINDA REGIONAL HEALTH CENTER	746,845	0.133188%	7,541,106
73304	CITY OF COIN	2,558	0.000456%	25,826
73306	CITY OF BLANCHARD	87	0.000015%	875
73309	CITY OF ESSEX	11,094	0.001978%	112,016
73311	CITY OF COLLEGE SPRINGS	260	0.000046%	2,627
73312	CITY OF BRADDYVILLE	247	0.000044%	2,495
73313	CITY OF HEPBURN	35	0.000006%	350
73316	CITY OF SHAMBAUGH	671	0.000120%	6,773
73319	CITY OF YORKTOWN	234	0.000042%	2,364
73321	SOUTHVIEW VILLAGE LOW RENT HOUSING	2,555	0.000456%	25,798
73322	COLLEGE SPRINGS MUNICIPAL WATER SYSTEM	260	0.000046%	2,627
73323	CLARINDA LOW RENT HOUSING AGENCY	7,504	0.001338%	75,768
73324	SHENANDOAH LOW RENT HOUSING	13,930	0.002484%	140,659
73552	SHENANDOAH COMMUNITY SCHOOL DISTRICT	554,755	0.098932%	5,601,510
73553	SOUTH PAGE COMMUNITY SCHOOL DISTRICT	106,658	0.019021%	1,076,954
73555	CLARINDA COMMUNITY SCHOOL DISTRICT	455,848	0.081293%	4,602,826
73556	ESSEX COMMUNITY SCHOOL DISTRICT	129,262	0.023052%	1,305,191
73601	PAGE COUNTY LANDFILL ASSOCIATION	16,564	0.002954%	167,247

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
74201	PALO ALTO COUNTY	247,531	0.044143%	2,499,391
74203	PALO ALTO COUNTY EXTENSION OFFICE	4,764	0.000850%	48,105
74205	PALO ALTO COUNTY HEALTH SYSTEM	704,531	0.125642%	7,113,847
74207	PALO ALTO CO SOIL & WATER CONS DIST	285	0.000051%	2,881
74301	CITY OF EMMETSBURG	59,138	0.010546%	597,132
74302	CITY OF GRAETTINGER	15,280	0.002725%	154,289
74303	CITY OF WEST BEND	23,466	0.004185%	236,941
74305	CITY OF RUTHVEN	10,703	0.001909%	108,071
74306	CITY OF AYRSHIRE	720	0.000128%	7,269
74307	CITY OF CYLINDER	364	0.000065%	3,677
74308	CITY OF MALLARD	6,147	0.001096%	62,070
74311	CITY OF CURLEW	78	0.000014%	788
74312	CITY OF RODMAN	198	0.000035%	1,999
74314	EMMETSBURG LOW RENT HOUSING	2,089	0.000373%	21,094
74508	RUTHVEN-AYRSHIRE COMMUNITY SCHOOL DIST	115,194	0.020543%	1,163,141
74529	WEST BEND-MALLARD COMMUNITY SCHOOL DIST	180,123	0.032122%	1,818,748
74530	EMMETSBURG COMMUNITY SCHOOL DISTRICT	399,855	0.071308%	4,037,443
74602	UPPER DES MOINES OPPORTUNITY INC	405,637	0.072339%	4,095,826
74603	LOST ISLAND SANITARY DISTRICT	1,376	0.000245%	13,892
74701	GRAETTINGER MUNICIPAL LIGHT PLANT	10,914	0.001946%	110,201
74702	EMMETSBURG MUNICIPAL UTILITIES	31,604	0.005636%	319,110
75201	PLYMOUTH COUNTY	319,267	0.056936%	3,223,726
75203	PLYMOUTH COUNTY AGRI EXT DISTRICT	10,406	0.001856%	105,070
75204	PLYMOUTH COUNTY ASSESSOR	19,457	0.003470%	196,461
75207	PLYMOUTH CO SOIL & WATER CONS DEPT	214	0.000038%	2,158
75301	CITY OF AKRON	29,875	0.005328%	301,656
75302	CITY OF REMSEN	53,227	0.009492%	537,443
75303	CITY OF HINTON	20,530	0.003661%	207,298
75304	CITY OF KINGSLEY	13,334	0.002378%	134,634
75305	CITY OF LE MARS	196,506	0.035044%	1,984,178
75306	CITY OF MERRILL	6,026	0.001075%	60,842
75311	CITY OF WESTFIELD	1,799	0.000321%	18,164
75312	AKRON CARE CENTER, INC	106,709	0.019030%	1,077,472
75313	CITY OF BRUNSVILLE	156	0.000028%	1,576
75314	CITY OF CRAIG	75	0.000013%	756
75315	CITY OF OYENS	260	0.000046%	2,626
75316	FLOYD VALLEY HOSPITAL	948,312	0.169116%	9,575,368
75317	CITY OF STRUBLE	82	0.000015%	832
75550	HINTON COMMUNITY SCHOOL DISTRICT	348,032	0.062066%	3,514,179
75553	LEMARS COMMUNITY SCHOOL DISTRICT	1,066,119	0.190125%	10,764,899
75554	AKRON-WESTFIELD COMMUNITY SCHOOL DISTRIC	286,926	0.051169%	2,897,173
75557	KINGSLEY-PIERSON COMMUNITY SCHOOL DIST	244,875	0.043670%	2,472,570
75558	REMSEN-UNION COMMUNITY SCHOOL DISTRICT	231,383	0.041263%	2,336,338
75601	PLYMOUTH CO SOLID WASTE AGY	13,174	0.002349%	133,018
76201	POCAHONTAS COUNTY	233,418	0.041626%	2,356,885
76203	POCAHONTAS COUNTY AGR EXT DISTRICT	6,034	0.001076%	60,923

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
76207	POCAHONTAS CO SOIL & WATER CONS DIST	330	0.000059%	3,328
76301	CITY OF FONDA	17,059	0.003042%	172,248
76302	CITY OF POCAHONTAS	57,855	0.010318%	584,179
76303	CITY OF ROLFE	12,049	0.002149%	121,663
76304	CITY OF GILMORE CITY	12,068	0.002152%	121,851
76305	CITY OF LAURENS	29,047	0.005180%	293,293
76306	CITY OF PALMER	2,375	0.000424%	23,979
76307	CITY OF HAVELOCK	964	0.000172%	9,733
76309	CITY OF PLOVER	482	0.000086%	4,863
76311	HAVELOCK PUBLIC LIBRARY	57	0.000010%	579
76313	CITY OF VARINA	615	0.000110%	6,214
76315	POCAHONTAS COMMUNITY HOSPITAL	273,661	0.048803%	2,763,234
76539	POCAHONTAS AREA COMMUNITY SCHOOL DISTRIC	433,427	0.077295%	4,376,437
76540	LAURENS-MARATHON COMMUNITY SCHOOL DIST	198,227	0.035351%	2,001,552
76601	POCAHONTAS COUNTY SOLID WASTE COMMISSION	4,857	0.000866%	49,041
76701	LAURENS MUNICIPAL POWER & COMMUNICATIONS	31,706	0.005654%	320,148
77002	STATE - ELDER AFFAIRS	180,869	0.032255%	1,826,282
77003	STATE - DEPT OF AGRICULTURE	1,600,002	0.285335%	16,155,667
77007	STATE - ATTORNEY GENERAL	1,615,739	0.288141%	16,314,565
77008	STATE - AUDITOR OF STATE	532,829	0.095021%	5,380,121
77009	STATE - BANKING/DEPT OF COMMERCE	532,644	0.094988%	5,378,249
77010	STATE - ALCOHOLIC BEVERAGE/DEPT OF COMMERCI	335,276	0.059791%	3,385,377
77012	STATE - DEPT OF MANAGEMENT	172,585	0.030778%	1,742,635
77013	STATE - ETHICS & CAMPAIGN DISCLOSURE COMM	21,756	0.003880%	219,674
77014	STATE - LEGISLATIVE-CITIZENS AIDE	99,456	0.017736%	1,004,233
77015	STATE - CIVIL RIGHTS COMMISSION	118,493	0.021131%	1,196,461
77016	STATE - DEPARTMENT OF COMMERCE	508,653	0.090710%	5,136,009
77018	STATE - DEPARTMENT OF NATURAL RESOURCES	4,518,594	0.805819%	45,625,493
77019	STATE - JUDICIAL BRANCH	6,891,091	1.228915%	69,581,255
77021	STATE - IOWA ECONOMIC DEVELOPMENT AUTHORITY	667,581	0.119052%	6,740,754
77022	STATE - DEPARTMENT FOR THE BLIND	417,651	0.074481%	4,217,141
77027	STATE - WORKFORCE DEVELOPMENT	3,823,994	0.681948%	38,611,929
77033	IOWA STATE FAIR BOARD	395,460	0.070524%	3,993,069
77034	STATE - LEGISLATIVE - HOUSE	561,224	0.100085%	5,666,832
77035	STATE - LEGISLATIVE - SENATE	459,013	0.081858%	4,634,777
77037	STATE - OFFICE OF GOVERNOR	141,321	0.025202%	1,426,958
77038	STATE - DEPT OF PUBLIC HEALTH	2,513,004	0.448154%	25,374,501
77039	STATE - DEPT OF EDUCATION/COLLEGE AID	194,672	0.034717%	1,965,662
77040	STATE - IOWA FINANCE AUTHORITY	599,211	0.106860%	6,050,402
77043	STATE - DEPT OF COMMERCE/INSURANCE	591,319	0.105452%	5,970,710
77045	STATE - LAW ENFORCEMENT ACADEMY	110,087	0.019632%	1,111,579
77048	STATE - IOWA LEGISLATIVE SERVICE BUREAU	566,071	0.100950%	5,715,780
77052	STATE - DEPT OF CULTURAL AFFAIRS	279,168	0.049785%	2,818,839
77060	STATE - PAROLE BOARD	46,555	0.008302%	470,081
77062	STATE - PUBLIC DEFENSE	1,684,021	0.300318%	17,004,029
77064	STATE - PUBLIC EMPLOYMENT RELATIONS	69,185	0.012338%	698,582

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
77065	STATE - DEPARTMENT OF EDUCATION	1,676,237	0.298930%	16,925,432
77066	STATE - DEPARTMENT OF PUBLIC SAFETY	1,595,272	0.284491%	16,107,899
77068	STATE - BOARD OF REGENTS	6,665	0.001189%	67,301
77069	DEPT OF ADMINISTRATIVE SERVICES	2,090,053	0.372727%	21,103,847
77070	STATE - SECRETARY OF STATE	157,333	0.028058%	1,588,633
77072	STATE - DEPT OF HUMAN SERVICES/ADMIN	12,901,926	2.300851%	130,274,314
77077	STATE - DEPT OF CORRECTIONS/MITCHELLVILLE	100,531	0.017928%	1,015,091
77078	STATE - TREASURER OF STATE	137,985	0.024607%	1,393,277
77080	STATE - DEPT OF EDUCATION/VOCATIONAL REHAB	2,135,524	0.380836%	21,562,978
77084	OFFICE OF PROFESSIONAL REGULATION	50,355	0.008980%	508,447
77090	STATE - DEPARTMENT OF COMMERCE/CREDIT UNION	94,057	0.016774%	949,721
77093	STATE - DEPT OF CORRECTIONS/CLARINDA	143,627	0.025614%	1,450,245
77096	STATE - IOWA PUBLIC TELEVISION	560,251	0.099912%	5,657,009
77099	STATE - CONSUMER ADVOCATE	148,326	0.026452%	1,497,689
77101	STATE - DEPARTMENT OF CORRECTION	282,221	0.050330%	2,849,665
77105	STATE - LOTTERY	581,561	0.103712%	5,872,179
77110	5TH JUDICIAL DIST DEPT CORR SERVICES	1,331,417	0.237437%	13,443,681
77111	STATE - DEPT OF INSPECTIONS & APPEALS	3,283,243	0.585514%	33,151,813
77116	STATE - DEPARTMENT OF HUMAN RIGHTS	267,323	0.047673%	2,699,239
77120	STATE - GOVENOR'S ALLIANCE ON SUBSTANCE ABU	33,554	0.005984%	338,806
77123	STATE - IOWA TELECOMMUNICTIONS & TECH NETWO	570,437	0.101728%	5,759,857
77201	POLK COUNTY	4,500,158	0.802531%	45,439,341
77202	BROADLAWNS MEDICAL CENTER	4,158,302	0.741566%	41,987,522
77204	POLK COUNTY AGRICULTURAL EXTENSION DIST	26,562	0.004737%	268,202
77205	POLK COUNTY ASSESSOR	258,203	0.046046%	2,607,144
77213	POLK COUNTY SOIL & WATER CONS DISTRICT	9,674	0.001725%	97,686
77301	CITY OF WEST DES MOINES	1,248,049	0.222569%	12,601,894
77303	CITY OF MITCHELLVILLE	22,970	0.004096%	231,932
77304	CITY OF DES MOINES	5,590,282	0.996937%	56,446,620
77305	CITY OF URBANDALE	666,278	0.118820%	6,727,590
77307	CITY OF ALTOONA	258,435	0.046088%	2,609,489
77308	CITY OF GRIMES	102,113	0.018210%	1,031,068
77309	CITY OF ANKENY	723,319	0.128992%	7,303,548
77310	CITY OF BONDURANT	50,499	0.009006%	509,902
77314	CITY OF WINDSOR HEIGHTS	58,959	0.010514%	595,321
77317	CITY OF ELKHART	3,890	0.000694%	39,278
77318	CITY OF RUNNELLS	3,337	0.000595%	33,693
77320	CITY OF CLIVE	390,506	0.069640%	3,943,047
77321	CITY OF PLEASANT HILL	124,333	0.022173%	1,255,425
77322	CITY OF POLK CITY	56,831	0.010135%	573,841
77330	CITY OF JOHNSTON	289,237	0.051581%	2,920,511
77331	CITY OF ALLEMAN	5,324	0.000949%	53,759
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	6,727	0.001200%	67,922
77515	JOHNSTON COMMUNITY SCHOOL DISTRICT	3,579,890	0.638416%	36,147,143
77517	SAYDEL COMMUNITY SCHOOL DISTRICT	679,869	0.121244%	6,864,824
77559	WEST DES MOINES COMMUNITY SCHOOL DIST	4,810,977	0.857960%	48,577,764

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
77560	ANKENY COMMUNITY SCHOOL DISTRICT	4,509,002	0.804108%	45,528,641
77563	NORTH POLK COMMUNITY SCHOOL DISTRICT	639,566	0.114056%	6,457,876
77565	DES MOINES INDEPENDENT COMM SCHOOL DIST	16,196,120	2.888318%	163,536,705
77566	BONDURANT FARRAR COMMUNITY SCHOOL DISTRI	676,646	0.120669%	6,832,278
77567	URBANDALE COMMUNITY SCHOOL DISTRICT	2,206,247	0.393449%	22,277,088
77569	SOUTHEAST POLK COMMUNITY SCHOOL DISTRICT	3,436,545	0.612853%	34,699,750
77570	DES MOINES AREA COMMUNITY COLLEGE	2,358,389	0.420581%	23,813,304
77605	DES MOINES AREA REGIONAL TRANSIT AUTH	910,865	0.162438%	9,197,255
77606	AEA 11 - HEARTLAND	3,275,264	0.584091%	33,071,252
77608	CENTRAL IOWA REGIONAL HOUSING AUTHORITY	50,393	0.008987%	508,837
77609	HIRTA	71,826	0.012809%	725,243
77610	MUNICIPAL FIRE & POLICE RETIREMENT	70,569	0.012585%	712,554
77611	DES MOINES AREA MPO	45,903	0.008186%	463,493
77701	DES MOINES WATER WORKS	151,535	0.027024%	1,530,094
77704	WEST DES MOINES WATER WORKS	217,800	0.038841%	2,199,182
77706	METRO WASTE AUTHORITY	406,798	0.072546%	4,107,554
78001	IOWA SCHOOL FOR THE DEAF	215,635	0.038455%	2,177,330
78003	4TH JUDICIAL DIST DEPT CORR SERVICES	327,432	0.058392%	3,306,168
78201	POTTAWATTAMIE COUNTY	1,266,153	0.225798%	12,784,694
78203	E POTTAWATTAMIE CO AGR EXT DIST	5,827	0.001039%	58,839
78204	WEST POTTAWATTAMIE CO EXT SERVICE	4,359	0.000777%	44,015
78205	POTTAWATTAMIE COUNTY ASSESSOR	65,827	0.011739%	664,671
78301	CITY OF COUNCIL BLUFFS	1,276,096	0.227571%	12,885,099
78302	CITY OF MCCLELLAND	234	0.000042%	2,365
78303	CITY OF MINDEN	9,167	0.001635%	92,563
78304	CITY OF WALNUT	12,959	0.002311%	130,851
78305	CITY OF CARSON	12,489	0.002227%	126,105
78307	CITY OF OAKLAND	20,708	0.003693%	209,099
78309	CITY OF NEOLA	13,747	0.002452%	138,806
78310	CITY OF UNDERWOOD	11,464	0.002044%	115,753
78311	CITY OF AVOCA	29,482	0.005258%	297,688
78313	CITY OF CARTER LAKE	71,317	0.012718%	720,108
78314	CITY OF MACEDONIA	5,088	0.000907%	51,379
78317	CITY OF HANCOCK	3,472	0.000619%	35,057
78318	CITY OF TREYNOR	16,918	0.003017%	170,826
78320	OAKLAND PUBLIC LIBRARY	2,070	0.000369%	20,899
78322	CITY OF CRESCENT	6,924	0.001235%	69,912
78402	NEOLA TOWNSHIP - POTTAWATTAMIE COUNTY	364	0.000065%	3,677
78501	COUNCIL BLUFFS COMMUNITY SCHOOL DISTRICT	4,669,192	0.832675%	47,146,126
78550	WALNUT COMMUNITY SCHOOL DISTRICT	98,210	0.017514%	991,649
78551	UNDERWOOD COMMUNITY SCHOOL DISTRICT	358,618	0.063954%	3,621,065
78553	TREYNOR COMMUNITY SCHOOL DISTRICT	323,929	0.057767%	3,270,797
78554	TRI-CENTER COMMUNITY SCHOOL DISTRICT	393,105	0.070104%	3,969,295
78558	LEWIS CENTRAL COMMUNITY SCHOOL DISTRICT	1,556,310	0.277543%	15,714,494
78560	IOWA WESTERN COMMUNITY COLLEGE	760,856	0.135686%	7,682,572
78563	RIVERSIDE COMMUNITY SCHOOL DISTRICT	326,735	0.058268%	3,299,134

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
78603	SOUTHWEST 8 SENIOR SERVICES INC	100,218	0.017872%	1,011,924
78701	COUNCIL BLUFFS WATER WORKS	216,191	0.038554%	2,182,935
79201	POWESHIEK COUNTY	218,881	0.039034%	2,210,105
79203	POWESHIEK COUNTY AGRICULTURAL EXT. DIST	9,807	0.001749%	99,020
79204	POWESHIEK CO ASSESSOR	20,760	0.003702%	209,615
79206	POWESHIEK WATER ASSOCIATION	84,834	0.015129%	856,595
79207	POWESHIEK COUNTY SOIL & WATER CONS DIST	2,119	0.000378%	21,398
79301	CITY OF GRINNELL	185,551	0.033090%	1,873,564
79302	CITY OF DEEP RIVER	3,480	0.000621%	35,136
79303	CITY OF BROOKLYN	22,325	0.003981%	225,426
79304	CITY OF MONTEZUMA	39,690	0.007078%	400,757
79308	CITY OF MALCOM	5,822	0.001038%	58,789
79311	CITY OF SEARSBORO	520	0.000093%	5,253
79312	CITY OF GUERNSEY	277	0.000049%	2,793
79313	CITY OF HARTWICK	793	0.000141%	8,010
79314	GRINNELL LOW RENT HOUSING AUTHORITY	4,470	0.000797%	45,137
79538	MONTEZUMA COMMUNITY SCHOOL DISTRICT	277,732	0.049529%	2,804,338
79541	GRINNELL NEWBURG COMMUNITY SCHOOL DIST	908,426	0.162003%	9,172,626
79543	BROOKLYN GUERNSEY MALCOM COMM SCH DIST	273,677	0.048806%	2,763,391
79544	BGM SCHOOL HOT LUNCH PROGRAM	8,832	0.001575%	89,184
79701	MONTEZUMA MUNICIPAL LIGHT AND POWER	19,635	0.003502%	198,261
79702	CITY MUNICIPAL ELECTRIC PLANT	19,280	0.003438%	194,672
80201	RINGGOLD COUNTY	177,453	0.031646%	1,791,794
80203	RINGGOLD COUNTY HOSPITAL	451,116	0.080449%	4,555,040
80204	RINGGOLD COUNTY EXTENSION	4,202	0.000749%	42,426
80207	SUN VALLEY SANITARY DISTRICT	5,719	0.001020%	57,743
80301	CITY OF DIAGONAL	4,679	0.000834%	47,245
80303	CITY OF MOUNT AYR	21,962	0.003916%	221,751
80307	CITY OF KELLERTON	2,261	0.000403%	22,833
80308	CITY OF TINGLEY	566	0.000101%	5,712
80309	CITY OF BENTON	30	0.000005%	306
80310	CITY OF REDDING	104	0.000019%	1,051
80313	CITY OF DELPHOS	52	0.000009%	525
80314	CITY OF MALOY	21	0.000004%	210
80315	LOW RENT HOUSING AGENCY OF MT AYR	4,494	0.000801%	45,378
80552	MOUNT AYR COMMUNITY SCHOOL DISTRICT	353,482	0.063038%	3,569,203
80553	DIAGONAL COMM SCH DIST	105,680	0.018846%	1,067,076
81201	SAC COUNTY	227,753	0.040616%	2,299,685
81203	SAC CO AGRI EXT DIST	5,114	0.000912%	51,633
81204	SAC COUNTY ASSESSOR	11,290	0.002013%	114,003
81207	SAC CO SOIL & WATER CONS DIST	4,637	0.000827%	46,824
81301	CITY OF ODEBOLT	11,990	0.002138%	121,062
81302	ODEBOLT PUB LIBRARY	2,096	0.000374%	21,162
81303	CITY OF SCHALLER	9,691	0.001728%	97,852
81304	CITY OF AUBURN	7,658	0.001366%	77,322
81305	CITY OF LAKE VIEW	37,461	0.006681%	378,256

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Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
81306	CITY OF SAC CITY	74,061	0.013208%	747,811
81307	CITY OF EARLY	7,600	0.001355%	76,740
81309	CITY OF LYTTON	5,990	0.001068%	60,483
81311	CITY OF WALL LAKE	20,684	0.003689%	208,854
81316	CITY OF NEMAHA	208	0.000037%	2,101
81547	ODEBOLT ARTHUR COMMUNITY SCHOOL DISTRICT	205,768	0.036695%	2,077,695
81548	SCHALLER- CRESTLAND COMM SCH DIST	218,363	0.038942%	2,204,872
81601	SAC COUNTY SOLID WASTE AGENCY	6,229	0.001111%	62,900
82201	SCOTT COUNTY	1,708,297	0.304647%	17,249,149
82205	SCOTT CO AGR EXT DIST	40,314	0.007189%	407,060
82211	WASTE COMMISSION OF SCOTT COUNTY	131,427	0.023438%	1,327,051
82301	CITY OF DAVENPORT	2,552,793	0.455250%	25,776,256
82303	CITY OF ELDRIDGE	106,650	0.019019%	1,076,871
82304	CITY OF WALCOTT	30,707	0.005476%	310,052
82305	CITY OF BUFFALO	25,879	0.004615%	261,306
82308	CITY OF BETTENDORF	848,944	0.151396%	8,572,026
82309	CITY OF PRINCETON	10,723	0.001912%	108,277
82311	CITY OF LE CLAIRE	47,984	0.008557%	484,509
82312	CITY OF LONG GROVE	13,233	0.002360%	133,621
82316	CITY OF BLUE GRASS	21,980	0.003920%	221,939
82317	CITY OF DIXON	2,159	0.000385%	21,795
82319	CITY OF RIVERDALE	4,917	0.000877%	49,649
82320	CITY OF DONAHUE	1,226	0.000219%	12,384
82321	CITY OF MAYSVILLE	871	0.000155%	8,798
82322	CITY OF NEW LIBERTY	1,176	0.000210%	11,873
82324	CITY OF MCCAUSLAND	2,011	0.000359%	20,302
82326	CITY OF PANORAMA PARK	846	0.000151%	8,545
82501	DAVENPORT COMMUNITY SCHOOL DISTRICT	8,354,383	1.489870%	84,356,520
82520	BETTENDORF COMMUNITY SCHOOL DISTRICT	2,177,293	0.388285%	21,984,735
82550	NORTH SCOTT COMMUNITY SCHOOL DISTRICT	1,563,593	0.278842%	15,788,036
82552	PLEASANT VALLEY COMMUNITY SCHOOL DIST	1,917,964	0.342038%	19,366,214
82553	EASTERN IOWA COMMUNITY COLLEGE	1,227,290	0.218867%	12,392,288
82603	7TH JUDICIAL DIST DEPT CORR SERVICES	481,129	0.085802%	4,858,095
82604	AEA 9 - MISSISSIPPI BEND	1,854,362	0.330696%	18,724,002
82605	PARK VIEW WATER & SANITARY DISTRICT	10,045	0.001791%	101,426
82606	QUAD CITY GARAGE POLICY GROUP	108,184	0.019293%	1,092,364
83201	SHELBY COUNTY	274,717	0.048991%	2,773,892
83203	SHELBY COUNTY AG	5,590	0.000997%	56,443
83204	MYRTUE MEDICAL CENTER	1,108,911	0.197756%	11,196,981
83208	SHELBY CO SOIL & WATER CONS DIST	371	0.000066%	3,744
83301	CITY OF HARLAN	96,330	0.017179%	972,671
83304	CITY OF SHELBY	10,256	0.001829%	103,555
83305	CITY OF ELK HORN	6,953	0.001240%	70,207
83306	CITY OF DEFIANCE	2,854	0.000509%	28,819
83307	CITY OF PANAMA	2,603	0.000464%	26,279
83308	CITY OF EARLING	7,076	0.001262%	71,449

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Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
83309	CITY OF IRWIN	4,272	0.000762%	43,140
83310	CITY OF PORTSMOUTH	1,605	0.000286%	16,210
83313	CITY OF KIRKMAN	208	0.000037%	2,101
83314	CITY OF WESTPHALIA	72	0.000013%	727
83315	CITY OF TENNANT	312	0.000056%	3,153
83530	ELK HORN KIMBALLTON COMM SCH DIST	137,607	0.024540%	1,389,452
83531	HARLAN COMM SCH DIST	815,806	0.145486%	8,237,418
83534	AHST COMM SCH DIST	260,678	0.046488%	2,632,134
83701	HARLAN MUNICIPAL UTILITIES	140,209	0.025004%	1,415,725
84201	SIOUX COUNTY	354,399	0.063201%	3,578,465
84203	SIOUX COUNTY AGRI	9,130	0.001628%	92,186
84206	ROCK VALLEY RURAL WATER DIST	23,009	0.004103%	232,333
84301	CITY OF HAWARDEN	74,942	0.013365%	756,712
84302	CITY OF BOYDEN	10,710	0.001910%	108,145
84303	CITY OF ROCK VALLEY	60,118	0.010721%	607,027
84304	CITY OF SIOUX CENTER	230,548	0.041115%	2,327,911
84305	CITY OF MAURICE	3,760	0.000670%	37,961
84307	CITY OF ORANGE CITY	128,870	0.022982%	1,301,231
84308	CITY OF IRETON	8,649	0.001542%	87,330
84309	HAWARDEN REGIONAL HEALTHCARE	196,571	0.035055%	1,984,830
84311	CITY OF GRANVILLE	4,064	0.000725%	41,033
84312	CITY OF ALTON	29,133	0.005195%	294,162
84313	ORANGE CITY PUBLIC LIBRARY	18,405	0.003282%	185,844
84314	CITY OF HOSPERS	9,577	0.001708%	96,698
84317	CITY OF HULL	31,660	0.005646%	319,680
84318	CITY OF CHATSWORTH	39	0.000007%	394
84319	CITY OF MATLOCK	276	0.000049%	2,791
84320	ORANGE CITY AREA HEALTH SYSTEM	1,343,708	0.239629%	13,567,787
84404	SHERMAN TOWNSHIP - SIOUX COUNTY	83	0.000015%	840
84544	SIOUX CENTER COMM SCH DIST	586,876	0.104660%	5,925,851
84545	BOYDEN HULL COMM SCH DIST	319,147	0.056915%	3,222,515
84546	ROCK VALLEY COMM SCH DIST	360,412	0.064274%	3,639,180
84547	WEST SIOUX COMMUNITY SCHOOL DISTRICT	381,955	0.068116%	3,856,708
84548	MOC-FLOYD VALLEY COMM SCHOOL DISTRICT	727,377	0.129716%	7,344,528
84601	NORTHWEST IOWA AREA SOLID WASTE AGY	34,494	0.006151%	348,296
85001	IOWA STATE UNIV OF SCIENCE & TECH	1,964,468	0.350331%	19,835,779
85002	DEPT OF TRANSPORTATION	13,532,920	2.413379%	136,645,637
85006	2ND JUDICIAL DIST DEPT CORR SERVICES	739,711	0.131916%	7,469,069
85201	STORY COUNTY	1,161,105	0.207064%	11,724,000
85203	STORY CO AGR EXT DIST	14,534	0.002592%	146,750
85204	STORY CO MEDICAL CENTER	708,590	0.126366%	7,154,824
85210	STORY COUNTY SOIL & WATER CONS DIST	171	0.000030%	1,724
85301	CITY OF HUXLEY	67,177	0.011980%	678,307
85302	CITY OF MAXWELL	10,990	0.001960%	110,968
85303	CITY OF AMES	1,738,209	0.309982%	17,551,173
85305	CITY OF STORY CITY	62,873	0.011212%	634,849

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
85308	CITY OF KELLEY	1,997	0.000356%	20,165
85310	CITY OF COLLINS	8,727	0.001556%	88,116
85311	CITY OF GILBERT	12,692	0.002263%	128,153
85312	CITY OF SLATER	24,753	0.004414%	249,935
85313	CITY OF CAMBRIDGE	9,517	0.001697%	96,100
85315	CITY OF COLO	15,222	0.002715%	153,697
85318	CITY OF NEVADA	124,695	0.022237%	1,259,075
85322	CITY OF ROLAND	17,243	0.003075%	174,103
85323	CITY OF ZEARING	8,343	0.001488%	84,245
85325	CITY OF MCCALLSBURG	1,378	0.000246%	13,916
85327	MARY GREELEY MEDICAL CENTER	4,976,113	0.887410%	50,245,193
85544	AMES COMMUNITY SCHOOL DISTRICT	2,480,614	0.442378%	25,047,446
85545	GILBERT COMMUNITY SCHOOL DISTRICT	681,962	0.121617%	6,885,957
85547	ROLAND STORY COMMUNITY SCHOOL DISTRICT	524,770	0.093584%	5,298,749
85548	BALLARD COMMUNITY SCHOOL DISTRICT	802,324	0.143082%	8,101,286
85549	COLLINS MAXWELL COMMUNITY SCHOOL DISTRIC	267,631	0.047728%	2,702,340
85550	NEVADA COMMUNITY SCHOOL DISTRICT	820,273	0.146283%	8,282,528
85551	COLO NESCO COMMUNITY SCHOOL DISTRICT	256,517	0.045746%	2,590,120
85701	STORY CITY MUNICIPAL ELECTRIC UTILITY	41,151	0.007339%	415,513
86001	STATE - DEPT OF HUMAN SERVICES/TOLEDO	462,442	0.082469%	4,669,408
86201	TAMA COUNTY	393,190	0.070119%	3,970,144
86203	TAMA COUNTY AGRICULTURAL EXTENSION DIST	7,267	0.001296%	73,373
86206	TAMA COUNTY SOIL & WATER CONSER DISTRICT	2,342	0.000418%	23,651
86301	CITY OF TAMA	34,786	0.006203%	351,242
86302	CITY OF GLADBROOK	11,299	0.002015%	114,090
86303	CITY OF TRAER	11,186	0.001995%	112,953
86304	CITY OF ELBERON	2,064	0.000368%	20,845
86305	CITY OF GARWIN	1,423	0.000254%	14,367
86306	CITY OF DYSART	18,325	0.003268%	185,031
86307	CITY OF CHELSEA	4,181	0.000746%	42,217
86308	CITY OF TOLEDO	27,397	0.004886%	276,636
86309	CITY OF CLUTIER	2,141	0.000382%	21,617
86315	CITY OF MONTOUR	1,994	0.000356%	20,133
86317	GARWIN LIBRARY ASSOCIATION	696	0.000124%	7,032
86319	CITY OF VINING	171	0.000030%	1,724
86320	CITY OF LINCOLN	363	0.000065%	3,666
86586	SOUTH TAMA COMMUNITY SCHOOL DISTRICT	803,470	0.143286%	8,112,863
86591	NORTH TAMA COUNTY COMMUNITY SCHOOL DIST	253,350	0.045181%	2,558,145
86594	GMG COMMUNITY SCHOOL DISTRICT	229,181	0.040871%	2,314,099
86701	TRAER MUNICIPAL UTILITIES	43,857	0.007821%	442,834
87201	TAYLOR COUNTY	181,351	0.032341%	1,831,155
87203	TAYLOR COUNTY AGRICULTURAL EXTENSION OFF	6,582	0.001174%	66,465
87205	TAYLOR CO SOIL & WATER CONS DIST	1,661	0.000296%	16,775
87301	CITY OF BEDFORD	32,029	0.005712%	323,404
87305	CITY OF NEW MARKET	4,777	0.000852%	48,235
87306	CITY OF CLEARFIELD	5,726	0.001021%	57,817

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Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
87307	CITY OF GRAVITY	416	0.000074%	4,202
87308	CITY OF BLOCKTON	1,888	0.000337%	19,061
87309	CITY OF CONWAY	81	0.000014%	817
87310	CITY OF LENOX	23,602	0.004209%	238,318
87313	CITY OF SHARPSBURG	121	0.000021%	1,217
87314	LOW RENT HOUSING AGENCY OF LENOX	5,513	0.000983%	55,671
87561	CLEARFIELD COMMUNITY SCHOOL DISTRICT	47,678	0.008503%	481,413
87562	BEDFORD COMMUNITY SCHOOL DISTRICT	294,059	0.052441%	2,969,197
87563	LENOX COMMUNITY SCHOOL DISTRICT	241,972	0.043152%	2,443,262
87703	LENOX MUNICIPAL LIGHT AND WATER	33,709	0.006011%	340,370
88201	UNION COUNTY	194,620	0.034707%	1,965,134
88203	UNION COUNTY AGRI	5,887	0.001050%	59,444
88204	GREATER REGIONAL MEDICAL CENTER	1,350,227	0.240791%	13,633,617
88207	CHILD & ADULT CARE FOOD PROGRAM	2,717	0.000484%	27,432
88301	CITY OF CRESTON	95,475	0.017026%	964,039
88302	CITY OF LORIMOR	4,078	0.000727%	41,179
88306	CITY OF AFTON	7,744	0.001381%	78,191
88309	CITY OF CROMWELL	260	0.000046%	2,627
88310	CITY OF ARISPE	260	0.000046%	2,627
88311	AFTON HOUSING COMMISSION	5,279	0.000941%	53,302
88312	CITY OF SHANNON CITY	29	0.000005%	292
88313	CITY OF THAYER	117	0.000021%	1,182
88532	CRESTON COMMUNITY SCHOOL DISTRICT	786,429	0.140247%	7,940,791
88533	EAST UNION COMMUNITY SCHOOL DISTRICT	281,333	0.050171%	2,840,695
88535	SOUTHWESTERN COMMUNITY COLLEGE	287,782	0.051321%	2,905,819
88601	SOUTHERN IA COUNCIL OF GOVERNM'TS	30,003	0.005351%	302,951
88603	SO IOWA REGIONAL HOUSING AUTHORITY	44,270	0.007895%	447,011
88604	AREA XIV AGENCY ON AGING	62,502	0.011146%	631,101
88605	SOUTHERN IOWA RURAL WATER ASSOCIATION	99,924	0.017820%	1,008,958
88701	CRESTON CTY WATER WORKS	77,479	0.013817%	782,324
89201	VAN BUREN COUNTY	151,612	0.027038%	1,530,871
89203	VAN BUREN COUNTY AGRICULTURAL EXT DIST	3,570	0.000637%	36,043
89204	VAN BUREN COUNTY HOSPITAL	501,156	0.089373%	5,060,313
89207	VAN BUREN CO SOIL & WATER CONS DISTRICT	359	0.000064%	3,625
89301	CITY OF FARMINGTON	8,521	0.001520%	86,036
89302	CITY OF BONAPARTE	4,592	0.000819%	46,365
89303	CITY OF MILTON	3,817	0.000681%	38,546
89304	CITY OF STOCKPORT	2,137	0.000381%	21,582
89305	CITY OF KEOSAUQUA	17,971	0.003205%	181,457
89306	CITY OF CANTRIL	1,968	0.000351%	19,872
89308	CITY OF BIRMINGHAM	2,460	0.000439%	24,835
89312	STOCKPORT PUBLIC LIBRARY	294	0.000052%	2,971
89546	VAN BUREN COMMUNITY SCHOOL DISTRICT	368,196	0.065662%	3,717,774
89547	HARMONY COMMUNITY SCHOOL DISTRICT	173,525	0.030945%	1,752,131
89701	KEOSAUQUA LIGHT AND POWER	10,070	0.001796%	101,675
90201	WAPELLO COUNTY	374,878	0.066853%	3,785,248

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
90203	WAPELLO COUNTY AGRICULTURAL EXT DISTRICT	13,957	0.002489%	140,930
90210	WAPELLO COUNTY SOIL & WATER	5,156	0.000920%	52,065
90301	CITY OF OTTUMWA	568,487	0.101380%	5,740,168
90302	CITY OF AGENCY	6,696	0.001194%	67,615
90304	CITY OF ELDON	11,733	0.002092%	118,471
90308	CITY OF EDDYVILLE	12,614	0.002250%	127,370
90309	CITY OF BLAKESBURG	3,691	0.000658%	37,266
90312	CITY OF CHILLICOTHE	205	0.000036%	2,066
90313	CITY OF KIRKVILLE	780	0.000139%	7,873
90315	EDDYVILLE PUBLIC LIBRARY	2,592	0.000462%	26,167
90316	OTTUMWA HOUSING AUTHORITY	60,579	0.010803%	611,680
90320	EDDYVILLE COMMUNITY FIRE AGENCY	326	0.000058%	3,289
90546	CARDINAL COMMUNITY SCHOOL DISTRICT	278,773	0.049715%	2,814,845
90549	OTTUMWA COMMUNITY SCHOOL DISTRICT	2,369,444	0.422552%	23,924,935
90551	INDIAN HILLS COMMUNITY COLLEGE	1,179,027	0.210261%	11,904,963
90602	AREA XV REGIONAL PLANNING COMMISSION	22,074	0.003937%	222,887
90604	AREA XV MULTI-COUNTY HOUSING AGY	23,136	0.004126%	233,606
90605	SENECA AREA ON AGING	100,522	0.017926%	1,014,998
90701	OTTUMWA WATERWORKS	121,340	0.021639%	1,225,208
90702	EDDYVILLE WATER DEPARTMENT	788	0.000140%	7,953
91201	WARREN COUNTY	613,638	0.109433%	6,196,075
91203	WARREN COUNTY AGRI. EXTENSION DISTRICT	4,803	0.000857%	48,502
91206	WARREN CTY HOUSING AUTHORITY	8,896	0.001586%	89,827
91211	WARREN CO SOIL & WATER CONS DISTRICT	345	0.000061%	3,479
91301	CITY OF INDIANOLA	339,916	0.060619%	3,432,230
91303	CITY OF CARLISLE	68,097	0.012144%	687,590
91304	CITY OF LACONA	3,831	0.000683%	38,681
91305	CITY OF MILO	8,473	0.001511%	85,551
91306	CITY OF NEW VIRGINIA	1,873	0.000334%	18,909
91307	CITY OF NORWALK	141,295	0.025198%	1,426,694
91308	CITY OF CUMMING	2,043	0.000364%	20,625
91309	CITY OF SANDYVILLE	74	0.000013%	748
91310	CITY OF ACKWORTH	35	0.000006%	349
91311	CITY OF HARTFORD	7,295	0.001301%	73,664
91312	CITY OF ST MARYS	2,157	0.000385%	21,781
91313	CITY OF MARTENSDALE	5,902	0.001053%	59,596
91318	CITY OF SPRING HILL	73	0.000013%	740
91319	NEW VIRGINIA SANITARY DISTRICT	905	0.000161%	9,140
91320	NEW VIRGINIA PUBLIC LIBRARY	675	0.000120%	6,818
91562	INDIANOLA COMMUNITY SCHOOL DISTRICT	1,928,097	0.343845%	19,468,526
91563	SOUTHEAST WARREN COMM SCHOOL DISTRICT	286,924	0.051168%	2,897,153
91565	MARTENSDALE-ST MARY'S COMM SCHOOL DIST	253,964	0.045290%	2,564,344
91566	NORWALK COMMUNITY SCHOOL DISTRICT	1,201,600	0.214286%	12,132,888
91568	CARLISLE COMMUNITY SCHOOL DISTRICT	855,174	0.152507%	8,634,931
91604	WARREN WATER DISTRICT	37,505	0.006688%	378,703
92201	WASHINGTON COUNTY	398,964	0.071149%	4,028,447

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92203	WASHINGTON COUNTY AGRICULTURAL EXTENSION	8,401	0.001498%	84,829
92204	WASHINGTON COUNTY HOSPITAL	907,963	0.161921%	9,167,958
92301	CITY OF WASHINGTON	138,796	0.024752%	1,401,464
92302	CITY OF WELLMAN	28,781	0.005133%	290,614
92303	CITY OF RIVERSIDE	18,520	0.003303%	187,000
92304	CITY OF BRIGHTON	10,961	0.001955%	110,674
92305	CITY OF KALONA	35,519	0.006334%	358,648
92308	CITY OF AINSWORTH	7,066	0.001260%	71,349
92309	CITY OF CRAWFORDSVILLE	1,318	0.000235%	13,311
92311	CITY OF WEST CHESTER	1,076	0.000192%	10,861
92584	MID PRAIRIE COMMUNITY SCHOOL DISTRICT	698,100	0.124495%	7,048,905
92585	WASHINGTON COMMUNITY SCHOOL DISTRICT	904,503	0.161304%	9,133,018
92587	HIGHLAND COMMUNITY SCHOOL DISTRICT	366,887	0.065428%	3,704,560
93201	WAYNE COUNTY	175,071	0.031221%	1,767,740
93203	WAYNE CO AGR EXT DIST	6,583	0.001174%	66,475
93204	WAYNE COUNTY HOSPITAL	906,449	0.161651%	9,152,666
93301	CITY OF CORYDON	22,465	0.004006%	226,835
93302	CITY OF SEYMOUR	10,562	0.001884%	106,646
93303	CITY OF HUMESTON	6,899	0.001230%	69,657
93304	CITY OF ALLERTON	7,129	0.001271%	71,979
93305	CITY OF LINEVILLE	2,853	0.000509%	28,804
93306	CITY OF CLIO	22	0.000004%	219
93309	CITY OF PROMISE CITY	338	0.000060%	3,414
93314	SEYMOUR PUBLIC LIBRARY	709	0.000127%	7,163
93534	SEYMOUR COMMUNITY SCHOOL DISTRICT	129,588	0.023110%	1,308,488
93537	WAYNE COMMUNITY SCHOOL DISTRICT	311,947	0.055631%	3,149,820
94201	WEBSTER COUNTY	562,249	0.100268%	5,677,179
94203	WEBSTER COUNTY AGRICULTURAL EXT DIST	21,553	0.003844%	217,626
94207	WEBSTER CO SOIL & WATER CONS DIST	1,476	0.000263%	14,904
94301	CITY OF FORT DODGE	462,229	0.082431%	4,667,256
94303	CITY OF CALLENDER	7,333	0.001308%	74,043
94304	CALLENDER CEMETERY - WEBSTER COUNTY	51	0.000009%	512
94305	CITY OF GOWRIE	8,997	0.001604%	90,845
94306	CITY OF HARCOURT	1,977	0.000353%	19,960
94307	CITY OF DAYTON	14,527	0.002591%	146,683
94308	CITY OF LEHIGH	7,104	0.001267%	71,729
94313	CITY OF MOORLAND	490	0.000087%	4,946
94314	CITY OF OTHO	5,645	0.001007%	57,001
94316	CITY OF BARNUM	1,476	0.000263%	14,900
94317	CITY OF CLARE	2,119	0.000378%	21,400
94318	CITY OF DUNCOMBE	6,844	0.001221%	69,109
94319	CITY OF BADGER	8,990	0.001603%	90,773
94320	COMMUNITY LIBRARY	628	0.000112%	6,337
94321	CITY OF VINCENT	2,533	0.000452%	25,573
94325	MUNIC HOUSING AGENCY OF FT DODGE	54,642	0.009745%	551,736
94326	CLARE PUBLIC LIBRARY	784	0.000140%	7,917

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94336	LEHIGH PUBLIC LIBRARY	1,320	0.000235%	13,324
94501	FORT DODGE COMMUNITY SCHOOL DISTRICT	1,958,272	0.349226%	19,773,214
94549	IOWA CENTRAL COMMUNITY COLLEGE	971,170	0.173193%	9,806,176
94550	PRAIRIE VALLEY COMMUNITY SCHOOL DISTRICT	344,016	0.061350%	3,473,625
94601	MID IOWA DEVELOPMENT ASSOC REG PLAN	101,995	0.018189%	1,029,875
94602	AEA 8 - PRAIRIE LAKES	1,130,188	0.201551%	11,411,820
94605	MID IOWA REGIONAL HOUSING AUTHORITY	9,009	0.001607%	90,965
94606	WEBSTER CO TELECOMMUNICATIONS	29,531	0.005266%	298,186
94608	N. CENTRAL IA REGIONAL SOLID WST.	56,386	0.010056%	569,344
94701	GOWRIE MUNICIPAL LIGHT & POWER PLANT	19,910	0.003551%	201,033
95201	WINNEBAGO COUNTY	262,176	0.046755%	2,647,263
95203	WINNEBAGO CO AGRI EXT DIST	6,946	0.001239%	70,132
95204	WINNEBAGO CO ASSESSOR	15,334	0.002735%	154,831
95206	WINNEBAGO CO SOIL & WATER CONS DIST	273	0.000049%	2,753
95301	CITY OF FOREST CITY	136,938	0.024421%	1,382,706
95303	CITY OF BUFFALO CENTER	15,785	0.002815%	159,382
95305	CITY OF LELAND	5,922	0.001056%	59,801
95306	CITY OF THOMPSON	8,526	0.001521%	86,091
95308	CITY OF RAKE	3,126	0.000558%	31,566
95311	CITY OF LAKE MILLS	61,683	0.011000%	622,832
95312	CITY OF SCARVILLE	274	0.000049%	2,770
95317	BUFFALO CENTER POLICE DEPT	470	0.000084%	4,741
95543	LAKE MILLS COMMUNITY SCHOOL DISTRICT	326,698	0.058261%	3,298,760
95544	FOREST CITY COMMUNITY SCHOOL DISTRICT	660,126	0.117723%	6,665,475
95546	NORTH IOWA COMMUNITY SCHOOL DISTRICT	252,185	0.044973%	2,546,386
96201	WINNESHIEK COUNTY	368,720	0.065755%	3,723,065
96203	WINNESHIEK COUNTY AGR EXT DIST	18,216	0.003249%	183,935
96205	WINNESHIEK MEDICAL CENTER	1,366,882	0.243761%	13,801,782
96207	WINNESHIEK CO SOIL & WATER CONS	6,927	0.001235%	69,946
96208	NORTHEAST IOWA COMMUNITY ACTION CORP	379,106	0.067607%	3,827,934
96301	CITY OF DECORAH	171,827	0.030643%	1,734,981
96304	CITY OF FORT ATKINSON	6,358	0.001134%	64,196
96305	CITY OF SPILLVILLE	7,133	0.001272%	72,029
96306	CITY OF OSSIAN	14,453	0.002577%	145,933
96307	CITY OF RIDGEWAY	3,782	0.000674%	38,186
96308	CITY OF CALMAR	13,583	0.002422%	137,148
96309	CITY OF JACKSON JUNCTION	87	0.000015%	876
96310	CITY OF CASTALIA	1,267	0.000226%	12,795
96315	LOW RENT HOUSING AGENCY OF DECORAH	2,382	0.000425%	24,049
96554	DECORAH COMMUNITY SCHOOL DISTRICT	866,373	0.154504%	8,748,010
96556	SOUTH WINNESHIEK COMMUNITY SCHOOL DIST	311,176	0.055493%	3,142,026
96557	NORTH WINNESHIEK COMMUNITY SCHOOL DIST	108,350	0.019323%	1,094,043
96558	NORTHEAST IOWA COMMUNITY COLLEGE	728,311	0.129882%	7,353,953
97003	3RD JUDICIAL DIST DEPT CORR SERVICES	377,838	0.067381%	3,815,138
97201	WOODBURY COUNTY	1,177,801	0.210042%	11,892,587
97203	WOODBURY COUNTY AGRI EXTEN DIST	24,773	0.004418%	250,143

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
97209	WOODBURY CO SOIL & WATER CONS DIST	3,574	0.000637%	36,092
97301	CITY OF SIOUX CITY	2,355,381	0.420044%	23,782,939
97302	CITY OF CORRECTIONVILLE	11,176	0.001993%	112,847
97303	CITY OF DANBURY	5,782	0.001031%	58,378
97304	CITY OF ANTHON	12,554	0.002239%	126,762
97305	CITY OF PIERSON	4,492	0.000801%	45,362
97306	CITY OF SERGEANT BLUFF	81,275	0.014494%	820,654
97307	CITY OF LAWTON	9,197	0.001640%	92,867
97308	CITY OF MOVILLE	15,809	0.002819%	159,628
97309	CITY OF SLOAN	11,988	0.002138%	121,047
97310	CITY OF SALIX	5,996	0.001069%	60,543
97311	CITY OF OTO	1,665	0.000297%	16,808
97312	CITY OF SMITHLAND	3,904	0.000696%	39,416
97314	CITY OF CUSHING	2,308	0.000412%	23,308
97315	CITY OF HORNICK	2,951	0.000526%	29,800
97316	SLOAN PUBLIC LIBRARY	2,168	0.000387%	21,892
97317	CITY OF BRONSON	2,922	0.000521%	29,502
97501	SIOUX CITY COMMUNITY SCHOOL DISTRICT	7,653,513	1.364881%	77,279,644
97569	LAWTON BRONSON COMM SCH DIST	288,284	0.051411%	2,910,888
97574	SERGEANT BLUFF LUTON COMM SCH DIST	851,222	0.151802%	8,595,024
97577	WESTWOOD COMMUNITY SCHOOL DISTRICT	325,225	0.057999%	3,283,892
97579	WOODBURY CENTRAL COMMUNITY SCHOOL DIST	322,539	0.057520%	3,256,766
97581	RIVER VALLEY COMM SCH DIST	222,029	0.039595%	2,241,889
97582	WESTERN IOWA TECH COMMUNITY COLLEGE	493,765	0.088055%	4,985,685
97602	NORTHWEST AREA EDUCATION AGENCY	1,430,939	0.255185%	14,448,591
98201	WORTH COUNTY	218,041	0.038884%	2,201,621
98203	WORTH CO AGR EXT DIST	11,180	0.001994%	112,891
98206	WORTH CO SOIL & WATER CONS DIST	1,313	0.000234%	13,262
98301	CITY OF GRAFTON	5,094	0.000908%	51,433
98302	CITY OF MANLY	19,715	0.003516%	199,065
98303	CITY OF NORTHWOOD	34,583	0.006167%	349,195
98304	CITY OF KENSETT	4,604	0.000821%	46,491
98305	CITY OF HANLONTOWN	1,396	0.000249%	14,098
98307	CITY OF FERTILE	5,206	0.000928%	52,571
98308	CITY OF JOICE	516	0.000092%	5,209
98311	KINNEY MEMORIAL LIBRARY	706	0.000126%	7,129
98312	JOICE PUBLIC LIBRARY	706	0.000126%	7,132
98531	NORTHWOOD KENSETT COMM SCHOOL DISTRICT	246,279	0.043920%	2,486,743
99201	WRIGHT COUNTY	403,002	0.071869%	4,069,227
99203	WRIGHT COUNTY AGRI EXTENSION DIST	8,247	0.001471%	83,270
99206	WRIGHT CO SOIL & WATER CONSERVATION	3,503	0.000625%	35,374
99301	CITY OF CLARION	47,665	0.008500%	481,283
99302	CITY OF EAGLE GROVE	59,691	0.010645%	602,720
99304	CITY OF BELMOND	30,030	0.005355%	303,224
99305	CITY OF GOLDFIELD	10,068	0.001795%	101,658
99307	CITY OF DOWS	7,825	0.001395%	79,011

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Regular Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
99308	BELMOND PUBLIC LIBRARY	5,834	0.001040%	58,910
99309	CITY OF ROWAN	929	0.000166%	9,376
99311	IOWA SPECIALTY HOSPITAL-CLARION	1,669,305	0.297694%	16,855,431
99312	IOWA SPECIALTY HOSPITAL-BELMOND	344,572	0.061449%	3,479,234
99314	TOWN OF GALT	484	0.000086%	4,886
99315	CITY OF WOOLSTOCK	1,474	0.000263%	14,880
99317	ROWAN PUBLIC LIBRARY	1,661	0.000296%	16,776
99501	CLARION-GOLDFIELD COMMUNITY SCHOOL DIST	454,916	0.081127%	4,593,414
99537	BELMOND-KLEMME COMMUNITY SCHOOL DISTRICT	361,254	0.064424%	3,647,686
99539	DOWS COMMUNITY SCHOOL DISTRICT	56,929	0.010152%	574,825
99540	EAGLE GROVE COMMUNITY SCHOOL DISTRICT	469,300	0.083692%	4,738,649
99601	WRIGHT COUNTY AREA LANDFILL AUTHORITY	10,515	0.001875%	106,177
	Total	$ 560,745,771	100.000000%	$ 5,662,005,285

Iowa Public Employees' Retirement System
Sheriffs and Deputies Membership Group

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Sheriffs and Deputies Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
01201	ADAIR COUNTY	$ 27,435	0.296661%	$ 143,947
02201	ADAMS COUNTY	27,915	0.301852%	146,466
03205	ALLAMAKEE SHERIFF'S DEPARTMENT	43,283	0.468027%	227,098
04208	APPANOOSE COUNTY SHERIFF'S DEPT	41,355	0.447182%	216,984
05201	AUDUBON COUNTY	25,027	0.270619%	131,311
06201	BENTON COUNTY	66,674	0.720959%	349,827
07201	BLACK HAWK COUNTY	542,372	5.864814%	2,845,756
08201	BOONE COUNTY	65,219	0.705229%	342,195
09201	BREMER COUNTY	73,682	0.796742%	386,599
10201	BUCHANAN COUNTY	63,481	0.686442%	333,079
11201	BUENA VISTA COUNTY	76,072	0.822587%	399,140
12201	BUTLER COUNTY	64,064	0.692739%	336,134
13201	CALHOUN COUNTY	32,707	0.353665%	171,607
14201	CARROLL COUNTY	48,779	0.527465%	255,939
15201	CASS COUNTY	41,915	0.453238%	219,922
16201	CEDAR COUNTY	61,152	0.661256%	320,858
17201	CERRO GORDO COUNTY	108,539	1.173661%	569,490
18201	CHEROKEE COUNTY	34,595	0.374083%	181,514
19201	CHICKASAW COUNTY	41,097	0.444397%	215,632
20201	CLARKE COUNTY	30,518	0.329995%	160,122
21201	CLAY COUNTY	61,045	0.660100%	320,297
22201	CLAYTON COUNTY	69,562	0.752190%	364,981
23201	CLINTON COUNTY	148,762	1.608600%	780,533
24201	CRAWFORD COUNTY	50,799	0.549298%	266,533
25201	DALLAS COUNTY	124,906	1.350648%	655,368
26201	DAVIS COUNTY	24,250	0.262218%	127,235
27201	DECATUR COUNTY	24,545	0.265410%	128,784
28206	DELAWARE SHERIFF'S DEPARTMENT	71,606	0.774294%	375,707
29201	DES MOINES COUNTY	115,097	1.244580%	603,902
30201	DICKINSON COUNTY	50,896	0.550357%	267,047
31201	DUBUQUE COUNTY	449,621	4.861874%	2,359,103
32201	EMMET COUNTY	40,001	0.432537%	209,878
33201	FAYETTE COUNTY	51,709	0.559145%	271,311
34201	FLOYD COUNTY	61,828	0.668568%	324,406
35201	FRANKLIN COUNTY	41,619	0.450039%	218,370
36201	FREMONT COUNTY	35,358	0.382333%	185,517
37201	GREENE COUNTY	35,029	0.378780%	183,794
38201	GRUNDY COUNTY	66,607	0.720238%	349,477
39201	GUTHRIE COUNTY	28,637	0.309662%	150,256
40201	HAMILTON COUNTY	57,532	0.622106%	301,862
41201	HANCOCK COUNTY	40,581	0.438812%	212,923
42201	HARDIN COUNTY	60,389	0.653007%	316,856
43201	HARRISON COUNTY	53,974	0.583641%	283,197
44201	HENRY COUNTY	55,862	0.604056%	293,103
45206	HOWARD SHERIFF'S DEPARTMENT	36,133	0.390717%	189,586
46201	HUMBOLDT COUNTY	44,939	0.485934%	235,787

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Sheriffs and Deputies Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
47201	IDA COUNTY	40,852	0.441749%	214,347
48201	IOWA COUNTY	63,473	0.686353%	333,036
49201	JACKSON COUNTY	56,980	0.616136%	298,965
50201	JASPER COUNTY	82,784	0.895163%	434,356
51201	JEFFERSON COUNTY	51,191	0.553545%	268,594
52201	JOHNSON COUNTY	452,024	4.887859%	2,371,713
53201	JONES COUNTY	53,687	0.580531%	281,688
54201	KEOKUK COUNTY	28,736	0.310727%	150,772
55201	KOSSUTH COUNTY	48,482	0.524248%	254,378
56201	LEE COUNTY	77,281	0.835659%	405,483
57210	LINN SHERIFF'S DEPARTMENT	851,394	9.206358%	4,467,157
58201	LOUISA COUNTY	54,570	0.590079%	286,321
59201	LUCAS COUNTY	25,167	0.272134%	132,046
60201	LYON COUNTY	67,170	0.726324%	352,431
61201	MADISON COUNTY	34,142	0.369185%	179,138
62201	MAHASKA COUNTY	49,417	0.534358%	259,284
63201	MARION COUNTY	73,114	0.790603%	383,620
64201	MARSHALL COUNTY	111,987	1.210945%	587,581
65201	MILLS COUNTY	56,972	0.616058%	298,927
66207	MITCHELL SHERIFF'S DEPARTMENT	37,077	0.400922%	194,537
67201	MONONA COUNTY	32,676	0.353337%	171,448
68201	MONROE COUNTY	24,219	0.261891%	127,076
69201	MONTGOMERY COUNTY	38,537	0.416713%	202,199
70201	MUSCATINE COUNTY	130,980	1.416321%	687,235
71201	O'BRIEN COUNTY	54,692	0.591396%	286,960
72201	OSCEOLA COUNTY	48,197	0.521170%	252,885
73201	PAGE COUNTY	41,601	0.449842%	218,275
74201	PALO ALTO COUNTY	39,662	0.428877%	208,102
75206	PLYMOUTH SHERIFF'S DEPARTMENT	66,429	0.718319%	348,546
76201	POCAHONTAS COUNTY	40,995	0.443285%	215,093
77209	POLK COUNTY ADMINISTRATION OFFICE BLDG	981,216	10.610159%	5,148,316
78201	POTTAWATTAMIE COUNTY	302,370	3.269610%	1,586,497
79201	POWESHIEK COUNTY	65,256	0.705633%	342,391
80201	RINGGOLD COUNTY	30,336	0.328027%	159,167
81201	SAC COUNTY	41,421	0.447898%	217,331
82201	SCOTT COUNTY	296,238	3.203301%	1,554,322
83201	SHELBY COUNTY	44,180	0.477734%	231,808
84201	SIOUX COUNTY	86,509	0.935445%	453,902
85201	STORY COUNTY	214,586	2.320373%	1,125,903
86201	TAMA COUNTY	60,580	0.655067%	317,855
87201	TAYLOR COUNTY	20,958	0.226620%	109,962
88201	UNION COUNTY	30,518	0.329998%	160,123
89201	VAN BUREN COUNTY	29,057	0.314206%	152,461
90201	WAPELLO COUNTY	52,144	0.563849%	273,594
91201	WARREN COUNTY	139,166	1.504845%	730,189
92201	WASHINGTON COUNTY	97,390	1.053104%	510,993
93201	WAYNE COUNTY	25,303	0.273610%	132,762

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Sheriffs and Deputies Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
94201	WEBSTER COUNTY	96,099	1.039142%	504,218
95201	WINNEBAGO COUNTY	30,936	0.334521%	162,318
96201	WINNESHIEK COUNTY	59,602	0.644498%	312,727
97201	WOODBURY COUNTY	211,779	2.290020%	1,111,175
98201	WORTH COUNTY	39,530	0.427444%	207,406
99201	WRIGHT COUNTY	41,065	0.444045%	215,462
	Total	$ 9,247,892	100.000000%	$ 48,522,508

Iowa Public Employees' Retirement System
Protection Occupation Membership Group

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Protection Occupation Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
00221	MAR-MAC UNIFIED POLICE DISTRICT	$ 15,694	0.048793%	$ 15,199
00313	POLK COUNTY RANGERS	1,436,781	4.467073%	1,391,529
00331	BATTLE CREEK COMMUNITY AMBULANCE	2,217	0.006891%	2,147
00348	STATE - PUB DEF - PROTECTION OCCUPATIONS	189,512	0.589209%	183,543
01201	ADAIR COUNTY	36,567	0.113691%	35,416
01204	ADAIR COUNTY HEALTH SYSTEM	25,878	0.080457%	25,063
01301	CITY OF FONTANELLE	2,138	0.006647%	2,071
01302	CITY OF GREENFIELD	11,936	0.037111%	11,560
01306	CITY OF ADAIR	4,504	0.014003%	4,362
02201	ADAMS COUNTY	24,261	0.075429%	23,497
03201	ALLAMAKEE COUNTY	29,161	0.090663%	28,242
03303	CITY OF NEW ALBIN	3,892	0.012100%	3,769
03304	CITY OF LANSING	8,795	0.027346%	8,518
03306	CITY OF POSTVILLE	21,755	0.067637%	21,070
03312	VETERAN'S MEMORIAL HOSPITAL	8,249	0.025648%	7,990
03313	WAUKON POLICE DEPARTMENT	28,274	0.087907%	27,384
04201	APPANOOSE COUNTY	28,612	0.088956%	27,711
04301	CITY OF CENTERVILLE	2,002	0.006224%	1,939
04304	CITY OF MOULTON	698	0.002169%	676
05201	AUDUBON COUNTY	16,232	0.050467%	15,721
05301	CITY OF EXIRA	5,243	0.016300%	5,078
05308	AUDUBON POLICE DEPT	18,083	0.056220%	17,513
06201	BENTON COUNTY	53,037	0.164896%	51,367
06301	CITY OF VINTON	45,270	0.140749%	43,845
06302	CITY OF BELLE PLAINE	18,907	0.058785%	18,312
06314	CITY OF SHELLSBURG	5,160	0.016044%	4,998
06315	CITY OF URBANA	2,204	0.006851%	2,134
07201	BLACK HAWK COUNTY	26,759	0.083196%	25,916
07302	CITY OF CEDAR FALLS	4,354	0.013536%	4,217
07304	CITY OF GILBERTVILLE	3,967	0.012333%	3,842
07306	CITY OF DUNKERTON	7,317	0.022751%	7,087
07311	CITY OF LA PORTE CITY	17,631	0.054816%	17,076
07319	CITY OF EVANSDALE	7,115	0.022121%	6,891
07334	HUDSON POLICE DEPARTMENT	19,583	0.060885%	18,966
08201	BOONE COUNTY	46,800	0.145505%	45,326
08204	BOONE COUNTY HOSPITAL	59,850	0.186077%	57,965
08301	CITY OF BOONE	13,224	0.041113%	12,807
08302	CITY OF OGDEN	14,841	0.046143%	14,374
08303	CITY OF MADRID	17,117	0.053218%	16,578
09201	BREMER COUNTY	47,307	0.147080%	45,817
09304	CITY OF TRIPOLI	3,414	0.010614%	3,306
09305	CITY OF JANESVILLE	8,019	0.024932%	7,766
09318	WAVERLY HEALTH CENTER	67,971	0.211327%	65,830
09319	DENVER POLICE DEPARTMENT	14,628	0.045480%	14,167
09322	READLYN POLICE DEPT	4,845	0.015064%	4,692

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Protection Occupation Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
09324	SUMNER POLICE DEPARTMENT	14,685	0.045656%	14,222
10201	BUCHANAN COUNTY	48,412	0.150517%	46,887
10301	CITY OF FAIRBANK	2,566	0.007979%	2,486
10302	CITY OF INDEPENDENCE	73,188	0.227549%	70,883
10303	CITY OF JESUP	15,400	0.047879%	14,915
10306	CITY OF LAMONT	167	0.000519%	162
10312	CITY OF STANLEY	64	0.000198%	62
11201	BUENA VISTA COUNTY	37,363	0.116164%	36,186
11204	BUENA VISTA REGIONAL MEDICAL CENTER	82,954	0.257910%	80,341
11301	CITY OF SIOUX RAPIDS	4,340	0.013494%	4,204
11302	CITY OF NEWELL	5,664	0.017610%	5,486
11303	CITY OF MARATHON	34	0.000105%	33
11307	CITY OF STORM LAKE	6,070	0.018872%	5,879
12201	BUTLER COUNTY	33,817	0.105139%	32,752
12302	CITY OF PARKERSBURG	9,843	0.030604%	9,533
12303	CITY OF SHELL ROCK	4,963	0.015431%	4,807
12305	CITY OF CLARKSVILLE	8,239	0.025617%	7,980
12310	CITY OF APLINGTON	7,386	0.022963%	7,153
12321	CITY OF BRISTOW	185	0.000575%	179
13201	CALHOUN COUNTY	25,162	0.078231%	24,370
13301	CITY OF ROCKWELL CITY	17,539	0.054530%	16,987
13303	CITY OF LAKE CITY	14,912	0.046362%	14,442
13307	CITY OF POMEROY	3,317	0.010312%	3,212
13309	CITY OF FARNHAMVILLE	3,719	0.011563%	3,602
13323	MANSON POLICE DEPT	15,181	0.047199%	14,703
14201	CARROLL COUNTY	91,042	0.283058%	88,175
14308	CITY OF MANNING	17,022	0.052923%	16,486
14309	CITY OF COON RAPIDS	10,546	0.032789%	10,214
15201	CASS COUNTY	16,669	0.051826%	16,144
15302	CITY OF ATLANTIC	75,130	0.233587%	72,764
15305	CITY OF ANITA	3,975	0.012359%	3,850
16201	CEDAR COUNTY	67,134	0.208726%	65,020
16303	CITY OF TIPTON	41,634	0.129443%	40,323
16304	CITY OF WEST BRANCH	14,368	0.044672%	13,916
16305	CITY OF DURANT	15,694	0.048794%	15,200
16306	CITY OF MECHANICSVILLE	5,126	0.015936%	4,964
16318	CITY OF CLARENCE-POLICE DEPT.	5,324	0.016553%	5,157
17201	CERRO GORDO COUNTY	128,801	0.400453%	124,744
17303	CITY OF CLEAR LAKE	124,570	0.387297%	120,646
17305	CITY OF THORNTON	30	0.000093%	29
17308	CITY OF ROCKWELL	4,084	0.012696%	3,955
18201	CHEROKEE COUNTY	17,726	0.055113%	17,168
18302	CITY OF CHEROKEE	45,755	0.142256%	44,314
18306	CITY OF MARCUS	3,095	0.009622%	2,997
18309	CITY OF AURELIA	4,358	0.013550%	4,221

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Protection Occupation Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
19201	CHICKASAW COUNTY	22,946	0.071341%	22,223
19303	CITY OF NASHUA	17,348	0.053937%	16,802
19304	CITY OF NEW HAMPTON	30,801	0.095762%	29,831
20201	CLARKE COUNTY	35,305	0.109767%	34,193
20204	CLARKE COUNTY HOSPITAL	40,157	0.124851%	38,892
20301	CITY OF OSCEOLA	50,697	0.157621%	49,100
21201	CLAY COUNTY	54,446	0.169277%	52,731
21301	CITY OF EVERLY	313	0.000974%	303
21302	SPENCER HOSPITAL	54,641	0.169883%	52,920
21303	CITY OF SPENCER	3,257	0.010126%	3,154
22201	CLAYTON COUNTY	63,961	0.198861%	61,947
22302	CITY OF GUTTENBERG	17,463	0.054295%	16,913
22303	CITY OF STRAWBERRY POINT	2,747	0.008541%	2,661
22306	CITY OF ELKADER	6,093	0.018942%	5,901
22308	CITY OF MONONA	10,309	0.032052%	9,984
22311	CITY OF GARNAVILLO	2,046	0.006361%	1,982
22324	GUTTENBERG MUNIC HOSP	12,398	0.038548%	12,008
22331	STRAWBERRY POINT POLICE DEPT	8,313	0.025846%	8,051
23201	CLINTON COUNTY	65,394	0.203315%	63,334
23303	CITY OF DEWITT	1,773	0.005512%	1,717
24201	CRAWFORD COUNTY	32,089	0.099768%	31,079
24204	CRAWFORD COUNTY MEMORIAL HOSPITAL	67,793	0.210776%	65,658
24303	CITY OF MANILLA	3,428	0.010659%	3,320
24305	CITY OF CHARTER OAK	553	0.001719%	536
24320	DENISON POLICE DEPARTMENT	66,172	0.205734%	64,088
25201	DALLAS COUNTY	145,947	0.453762%	141,351
25301	CITY OF WOODWARD	6,428	0.019986%	6,226
25303	CITY OF MINBURN	155	0.000481%	150
25305	CITY OF VAN METER	3,965	0.012326%	3,840
25306	CITY OF DALLAS CENTER	32	0.000099%	31
25308	CITY OF PERRY	63,648	0.197887%	61,643
25312	CITY OF ADEL	40,014	0.124407%	38,754
25314	CITY OF GRANGER	9,441	0.029353%	9,144
25318	CITY OF DE SOTO	3,855	0.011984%	3,733
25320	CITY OF BOUTON	21	0.000064%	20
25327	DALLAS CENTER POLICE DEPARTMENT	9,843	0.030603%	9,533
25334	WAUKEE POLICE DEPARTMENT	148,321	0.461143%	143,650
26201	DAVIS COUNTY	22,676	0.070501%	21,962
26203	DAVIS COUNTY HOSPITAL	32,704	0.101679%	31,674
26301	CITY OF BLOOMFIELD	25,626	0.079674%	24,819
27201	DECATUR COUNTY	27,392	0.085165%	26,530
27204	DECATUR COUNTY HOSPITAL	36,973	0.114952%	35,809
27302	CITY OF LEON	10,614	0.033001%	10,280
27318	LAMONI POLICE DEPARTMENT	15,254	0.047427%	14,774
28201	DELAWARE COUNTY	13,521	0.042037%	13,095

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Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

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Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
28204	REGIONAL MEDICAL CENTER	32,588	0.101318%	31,561
28301	CITY OF EDGEWOOD	857	0.002666%	830
28304	CITY OF MANCHESTER	48,772	0.151636%	47,236
28309	CITY OF DELHI	5,278	0.016410%	5,112
29201	DES MOINES COUNTY	107,166	0.333187%	103,790
29305	CITY OF WEST BURLINGTON	56,254	0.174899%	54,482
29306	CITY OF DANVILLE	308	0.000958%	298
30201	DICKINSON COUNTY	16,582	0.051554%	16,060
30204	LAKES REGIONAL HEALTHCARE	50,005	0.155469%	48,430
30301	CITY OF SPIRIT LAKE	56,212	0.174768%	54,442
30302	CITY OF ARNOLDS PARK	30,368	0.094416%	29,411
30306	CITY OF OKOBOJI	19,574	0.060857%	18,957
30307	CITY OF MILFORD	25,746	0.080048%	24,936
30320	LAKE PARK POLICE DEPT	9,177	0.028532%	8,888
31201	DUBUQUE COUNTY	85,098	0.264577%	82,418
31301	CITY OF CASCADE	9,353	0.029080%	9,059
31303	CITY OF FARLEY	5,184	0.016116%	5,020
31306	CITY OF DYERSVILLE	30,861	0.095950%	29,889
31307	CITY OF EPWORTH	4,632	0.014401%	4,486
31308	CITY OF NEW VIENNA	1,287	0.004002%	1,247
31311	CITY OF PEOSTA	10,925	0.033967%	10,581
31319	CITY OF ASBURY	19,178	0.059627%	18,574
32201	EMMET COUNTY	34,247	0.106476%	33,168
32301	CITY OF ARMSTRONG	5,489	0.017066%	5,316
32303	CITY OF ESTHERVILLE	1,135	0.003530%	1,100
33201	FAYETTE COUNTY	57,977	0.180257%	56,151
33301	CITY OF OELWEIN	196	0.000610%	190
33302	CITY OF WEST UNION	17,864	0.055540%	17,301
33305	CITY OF FAYETTE	8,569	0.026643%	8,299
33306	CITY OF CLERMONT	1,760	0.005473%	1,705
34201	FLOYD COUNTY	20,542	0.063865%	19,895
34305	CITY OF NORA SPRINGS	7,773	0.024166%	7,528
35205	FRANKLIN GEN HOSP	22,692	0.070552%	21,978
35301	CITY OF HAMPTON	224	0.000696%	217
35309	CITY OF SHEFFIELD	9,185	0.028558%	8,896
35311	CITY OF HANSELL	103	0.000319%	99
35315	HAMPTON POLICE DEPT	34,830	0.108289%	33,733
36201	FREMONT COUNTY	14,409	0.044798%	13,955
36303	CITY OF SIDNEY	3,691	0.011477%	3,575
36306	CITY OF TABOR	4,051	0.012595%	3,923
37201	GREENE COUNTY	25,318	0.078716%	24,521
37303	CITY OF JEFFERSON	33,656	0.104641%	32,596
38201	GRUNDY COUNTY	23,834	0.074101%	23,083
38303	CITY OF GRUNDY CENTER	25,625	0.079671%	24,818
39201	GUTHRIE COUNTY	22,096	0.068699%	21,400

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39301	CITY OF PANORA	35,004	0.108831%	33,902
39302	CITY OF GUTHRIE CTR	10,932	0.033988%	10,588
39303	CITY OF STUART	24,181	0.075182%	23,420
40201	HAMILTON COUNTY	75,752	0.235518%	73,366
40202	HAMILTON HOSPITAL	42,225	0.131280%	40,895
40302	CITY OF WEBSTER CITY	1,572	0.004888%	1,523
40303	CITY OF STRATFORD	536	0.001667%	519
40304	CITY OF JEWELL	8,983	0.027929%	8,700
40307	CITY OF BLAIRSBURG	153	0.000475%	148
40308	CITY OF WILLIAMS	22	0.000067%	21
41201	HANCOCK COUNTY	40,925	0.127240%	39,636
41302	CITY OF BRITT	13,445	0.041801%	13,021
41303	CITY OF GARNER	25,722	0.079971%	24,912
41305	CITY OF KANAWHA	5,244	0.016304%	5,079
42201	HARDIN COUNTY	73,653	0.228994%	71,333
42302	CITY OF ACKLEY	20,190	0.062772%	19,554
42303	CITY OF ELDORA	36,898	0.114719%	35,736
42315	CITY OF HUBBARD	256	0.000795%	248
42332	IOWA FALLS POLICE DEPARTMENT	59,148	0.183897%	57,285
43201	HARRISON COUNTY	40,514	0.125961%	39,238
43301	CITY OF MISSOURI VALLEY	27,063	0.084140%	26,210
43303	CITY OF WOODBINE	11,889	0.036965%	11,515
43305	CITY OF DUNLAP	8,088	0.025147%	7,833
43306	CITY OF LOGAN	10,901	0.033893%	10,558
44201	HENRY COUNTY	38,793	0.120609%	37,571
44204	HENRY COUNTY HEALTH CENTER	67,583	0.210122%	65,455
44301	CITY OF MOUNT PLEASANT	74,178	0.230627%	71,842
44302	CITY OF WINFIELD	3,869	0.012030%	3,748
44306	CITY OF WAYLAND	5,265	0.016369%	5,099
44316	NEW LONDON POLICE DEPT	16,303	0.050688%	15,790
45201	HOWARD COUNTY	28,551	0.088766%	27,651
45205	REGIONAL HEALTH SERVICES OF HOWARD CO	24,393	0.075839%	23,624
45302	CITY OF CRESCO	32,456	0.100909%	31,434
46201	HUMBOLDT COUNTY	14,315	0.044506%	13,864
46205	HUMBOLDT COUNTY MEMORIAL HOSPITAL	12,633	0.039276%	12,235
46301	CITY OF RENWICK	436	0.001357%	423
46302	CITY OF HUMBOLDT	29,718	0.092395%	28,782
47201	IDA COUNTY	20,387	0.063384%	19,745
48201	IOWA COUNTY	35,413	0.110101%	34,297
48303	CITY OF WILLIAMSBURG	32,801	0.101980%	31,768
48305	CITY OF MARENGO	18,678	0.058071%	18,090
48310	MARENGO MEMORIAL HOSPITAL	66,480	0.206691%	64,386
49201	JACKSON COUNTY	32,106	0.099819%	31,094
49202	JACKSON COUNTY REGIONAL HEALTH CENTER	44,876	0.139523%	43,462
49301	CITY OF MAQUOKETA	3,780	0.011752%	3,661

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49303	CITY OF PRESTON	7,724	0.024016%	7,481
49304	CITY OF BELLEVUE	23,906	0.074326%	23,153
49321	SABULA POLICE DEPT	5,518	0.017156%	5,344
49325	ANDREW POLICE DEPT.	518	0.001609%	501
50201	JASPER COUNTY	88,182	0.274166%	85,405
50301	CITY OF COLFAX	21,106	0.065620%	20,441
50303	CITY OF NEWTON	233	0.000726%	226
50307	CITY OF MONROE	12,287	0.038201%	11,900
50310	CITY OF PRAIRIE CITY	13,487	0.041931%	13,062
50312	CITY OF BAXTER	8,004	0.024885%	7,752
51201	JEFFERSON COUNTY	71,899	0.223542%	69,635
51301	CITY OF FAIRFIELD	9,168	0.028503%	8,879
52201	JOHNSON COUNTY	254,808	0.792221%	246,783
52303	CITY OF CORALVILLE	257,236	0.799769%	249,135
52310	CITY OF HILLS	222	0.000689%	215
52315	CITY OF NORTH LIBERTY	96,858	0.301138%	93,807
52319	UNIVERSITY HEIGHTS POLICE DEPT	25,139	0.078159%	24,347
53201	JONES COUNTY	25,991	0.080808%	25,172
53305	CITY OF MONTICELLO	65,200	0.202711%	63,146
53320	ANAMOSA POLICE DEPT	34,025	0.105785%	32,953
54201	KEOKUK COUNTY	35,388	0.110024%	34,273
54205	KEOKUK COUNTY HEALTH CENTER	46,634	0.144988%	45,165
54301	CITY OF SIGOURNEY	14,217	0.044203%	13,770
54304	CITY OF KEOTA	5,179	0.016103%	5,016
54307	CITY OF RICHLAND	324	0.001008%	314
55201	KOSSUTH COUNTY	40,861	0.127041%	39,574
55306	CITY OF BANCROFT	6,947	0.021599%	6,728
55309	CITY OF BURT	63	0.000196%	61
55322	ALGONA POLICE DEPARTMENT	59,401	0.184683%	57,530
56201	LEE COUNTY	65,258	0.202892%	63,203
56323	DONNELLSON POLICE DEPARTMENT	3,327	0.010345%	3,223
57202	LINN COUNTY	58,230	0.181041%	56,396
57301	CITY OF CEDAR RAPIDS	85,980	0.267319%	83,272
57304	CITY OF LISBON	11,476	0.035678%	11,114
57305	CITY OF MOUNT VERNON	35,306	0.109770%	34,194
57308	CITY OF MARION	208	0.000648%	202
57317	CITY OF ROBINS	7,546	0.023462%	7,309
57319	CITY OF HIAWATHA	106,326	0.330577%	102,977
57323	CITY OF FAIRFAX	98	0.000303%	94
58201	LOUISA COUNTY	40,782	0.126795%	39,498
58301	CITY OF WAPELLO	10,940	0.034014%	10,596
58316	COLUMBUS JUNCTION POLICE DEPT	16,407	0.051009%	15,890
59201	LUCAS COUNTY	21,739	0.067587%	21,054
59204	LUCAS COUNTY HEALTH CENTER	57,266	0.178046%	55,463
59301	CITY OF RUSSELL	704	0.002188%	682

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59311	CHARITON POLICE DEPT	24,419	0.075921%	23,650
60201	LYON COUNTY	61,998	0.192757%	60,045
60307	CITY OF ROCK RAPIDS	5,508	0.017125%	5,334
61201	MADISON COUNTY	75,508	0.234759%	73,129
61204	MADISON COUNTY MEMORIAL HOSPITAL	12,603	0.039183%	12,206
61301	CITY OF WINTERSET	44,061	0.136989%	42,673
61317	EARLHAM POLICE DEPT	8,589	0.026704%	8,319
62201	MAHASKA COUNTY	56,348	0.175191%	54,573
62204	MAHASKA HEALTH PARTNERSHIP	52,464	0.163114%	50,811
62302	CITY OF OSKALOOSA	576	0.001790%	558
62311	NEW SHARON POLICE DEPT	3,988	0.012398%	3,862
63201	MARION COUNTY	77,549	0.241107%	75,107
63301	CITY OF KNOXVILLE	20,217	0.062857%	19,581
63306	CITY OF PLEASANTVILLE	11,187	0.034782%	10,835
63321	CITY OF MELCHER-DALLAS	3,554	0.011051%	3,442
64201	MARSHALL COUNTY	141,816	0.440917%	137,349
64302	CITY OF STATE CENTER	6,377	0.019827%	6,176
64306	CITY OF MELBOURNE	1,903	0.005915%	1,843
65201	MILLS COUNTY	18,985	0.059025%	18,387
65301	CITY OF GLENWOOD	49,031	0.152442%	47,487
66201	MITCHELL COUNTY	22,638	0.070384%	21,925
66203	MITCHELL COUNTY REGIONAL HEALTH CENTER	22,705	0.070592%	21,990
66301	CITY OF OSAGE	27,786	0.086389%	26,911
66303	CITY OF RICEVILLE	2,301	0.007154%	2,229
66306	CITY OF STACYVILLE	1,557	0.004842%	1,508
66307	CITY OF SAINT ANSGAR	4,505	0.014006%	4,363
67201	MONONA COUNTY	37,209	0.115686%	36,037
67301	CITY OF ONAWA	28,749	0.089384%	27,844
67302	CITY OF MAPLETON	5,046	0.015687%	4,887
67304	CITY OF WHITING	909	0.002826%	880
67312	CITY OF BLENCOE	97	0.000303%	94
68201	MONROE COUNTY	31,322	0.097383%	30,335
68204	MONROE COUNTY HOSPITAL	46,578	0.144815%	45,111
68301	CITY OF ALBIA	24,888	0.077380%	24,105
69201	MONTGOMERY COUNTY	33,308	0.103559%	32,259
69301	CITY OF RED OAK	97,351	0.302673%	94,285
70201	MUSCATINE COUNTY	219,067	0.681098%	212,168
70302	CITY OF WILTON	22,362	0.069527%	21,658
70303	CITY OF WEST LIBERTY	35,497	0.110362%	34,379
70304	CITY OF MUSCATINE	2,212	0.006877%	2,142
70307	CITY OF NICHOLS	1,614	0.005018%	1,563
70316	CITY OF ATALISSA	968	0.003009%	937
70317	CITY OF CONESVILLE	1,615	0.005021%	1,564
71201	O'BRIEN COUNTY	57,671	0.179303%	55,854
71301	CITY OF PRIMGHAR	1,524	0.004739%	1,476

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71306	CITY OF PAULLINA	7,965	0.024763%	7,714
71322	SHELDON POLICE DEPARTMENT	40,198	0.124979%	38,932
71323	HARTLEY POLICE DEPARTMENT	10,227	0.031798%	9,905
71325	SANBORN POLICE DEPARTMENT	10,691	0.033239%	10,354
71326	SUTHERLAND POLICE DEPARTMENT	6,141	0.019094%	5,948
72201	OSCEOLA COUNTY	34,616	0.107625%	33,526
73201	PAGE COUNTY	24,298	0.075545%	23,533
73301	CITY OF SHENANDOAH	39,071	0.121476%	37,841
73303	CLARINDA REGIONAL HEALTH CENTER	60,471	0.188011%	58,567
73309	CITY OF ESSEX	4,913	0.015276%	4,759
73326	CLARINDA POLICE DEPARTMENT	42,886	0.133335%	41,535
74201	PALO ALTO COUNTY	25,751	0.080063%	24,940
74205	PALO ALTO COUNTY HEALTH SYSTEM	26,153	0.081311%	25,329
74301	CITY OF EMMETSBURG	25,360	0.078847%	24,561
74303	CITY OF WEST BEND	113	0.000352%	110
75201	PLYMOUTH COUNTY	65,569	0.203859%	63,504
75301	CITY OF AKRON	10,671	0.033179%	10,335
75302	CITY OF REMSEN	3,761	0.011693%	3,642
75304	CITY OF KINGSLEY	7,685	0.023894%	7,443
75305	CITY OF LE MARS	49,098	0.152649%	47,551
75306	CITY OF MERRILL	3,854	0.011982%	3,733
75320	REMSEN POLICE DEPARTMENT	6,861	0.021331%	6,645
75324	HINTON POLICE DEPARTMENT	8,760	0.027234%	8,484
76201	POCAHONTAS COUNTY	49,464	0.153789%	47,906
76301	CITY OF FONDA	3,497	0.010872%	3,387
76302	CITY OF POCAHONTAS	17,253	0.053642%	16,710
76303	CITY OF ROLFE	2,858	0.008887%	2,768
76304	CITY OF GILMORE CITY	1,058	0.003289%	1,024
76305	CITY OF LAURENS	12,541	0.038991%	12,146
76315	POCAHONTAS COMMUNITY HOSPITAL	4,748	0.014761%	4,598
77112	STATE - AIRPORT FIREFIGHTERS	364,088	1.131981%	352,621
77113	STATE - CONSERVATION PEACE OFFICERS	850,248	2.643494%	823,469
77114	STATE - CORRECTIONS - PROTECTION OCCUPATIONS	13,999,124	43.524472%	13,558,226
77202	BROADLAWNS MEDICAL CENTER	7,105	0.022089%	6,881
77301	CITY OF WEST DES MOINES	281,800	0.876141%	272,925
77303	CITY OF MITCHELLVILLE	13,253	0.041206%	12,836
77305	CITY OF URBANDALE	34,641	0.107702%	33,550
77308	CITY OF GRIMES	28,793	0.089521%	27,886
77309	CITY OF ANKENY	101,937	0.316931%	98,727
77310	CITY OF BONDURANT	314	0.000975%	304
77314	CITY OF WINDSOR HEIGHTS	107,956	0.335645%	104,556
77320	CITY OF CLIVE	128,098	0.398268%	124,064
77322	CITY OF POLK CITY	43,927	0.136573%	42,544
77334	ALTOONA POLICE DEPT	229,765	0.714359%	222,529
77335	PLEASANT HILL POLICE DEPT	121,384	0.377394%	117,561

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77338	JOHNSTON POLICE DEPARTMENT	239,523	0.744697%	231,979
77402	SAYLOR TOWNSHIP TRUSTEES - POLK COUNTY	9,808	0.030492%	9,499
78201	POTTAWATTAMIE COUNTY	577,242	1.794695%	559,061
78305	CITY OF CARSON	3,774	0.011734%	3,655
78307	CITY OF OAKLAND	1,736	0.005398%	1,682
78311	CITY OF AVOCA	5,458	0.016970%	5,286
78313	CITY OF CARTER LAKE	54,017	0.167943%	52,316
79201	POWESHIEK COUNTY	47,490	0.147649%	45,994
79304	CITY OF MONTEZUMA	35	0.000110%	34
80201	RINGGOLD COUNTY	22,840	0.071013%	22,121
80203	RINGGOLD COUNTY HOSPITAL	23,490	0.073033%	22,750
81201	SAC COUNTY	51,929	0.161453%	50,294
81303	CITY OF SCHALLER	3,060	0.009512%	2,963
81305	CITY OF LAKE VIEW	18,705	0.058155%	18,116
81320	SAC CITY POLICE DEPT	20,828	0.064756%	20,172
82201	SCOTT COUNTY	509,868	1.585223%	493,809
82301	CITY OF DAVENPORT	8,459	0.026300%	8,193
82303	CITY OF ELDRIDGE	43,631	0.135653%	42,257
82304	CITY OF WALCOTT	17,771	0.055253%	17,212
82305	CITY OF BUFFALO	17,515	0.054455%	16,963
82309	CITY OF PRINCETON	6,722	0.020899%	6,510
82311	CITY OF LE CLAIRE	37,440	0.116404%	36,261
82312	CITY OF LONG GROVE	1,205	0.003745%	1,167
82316	CITY OF BLUE GRASS	9,860	0.030654%	9,549
82324	CITY OF MCCAUSLAND	340	0.001058%	329
83201	SHELBY COUNTY	26,421	0.082146%	25,589
83301	CITY OF HARLAN	47,350	0.147215%	45,859
84201	SIOUX COUNTY	73,564	0.228716%	71,247
84301	CITY OF HAWARDEN	24,401	0.075865%	23,633
84303	CITY OF ROCK VALLEY	23,810	0.074026%	23,060
84304	CITY OF SIOUX CENTER	39,918	0.124108%	38,661
84320	ORANGE CITY AREA HEALTH SYSTEM	15,666	0.048708%	15,173
84326	ORANGE CITY POLICE DEPARTMENT	39,861	0.123931%	38,605
85101	DEPT OF TRANS PROTECTION OCCUPATION	745,058	2.316450%	721,592
85201	STORY COUNTY	190,346	0.591803%	184,351
85204	STORY CO MEDICAL CENTER	33,275	0.103453%	32,227
85301	CITY OF HUXLEY	24,301	0.075555%	23,536
85305	CITY OF STORY CITY	478	0.001485%	463
85318	CITY OF NEVADA	52,648	0.163686%	50,989
85322	CITY OF ROLAND	1,621	0.005039%	1,570
85327	MARY GREELEY MEDICAL CENTER	134,839	0.419226%	130,592
85330	STORY CITY POLICE DEPT	26,911	0.083667%	26,063
86201	TAMA COUNTY	38,137	0.118571%	36,936
86302	CITY OF GLADBROOK	104	0.000325%	101
86303	CITY OF TRAER	4,624	0.014375%	4,478

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86306	CITY OF DYSART	16,472	0.051214%	15,954
86308	CITY OF TOLEDO	23,899	0.074304%	23,146
86322	TAMA POLICE DEPARTMENT	31,049	0.096534%	30,071
87201	TAYLOR COUNTY	24,654	0.076650%	23,877
87301	CITY OF BEDFORD	8,953	0.027835%	8,671
87306	CITY OF CLEARFIELD	113	0.000351%	109
87310	CITY OF LENOX	12,052	0.037471%	11,673
87318	BEDFORD MUNI. VOLUN. AMBULANCE SERV	1,207	0.003752%	1,169
88201	UNION COUNTY	20,099	0.062490%	19,466
88204	GREATER REGIONAL MEDICAL CENTER	60,714	0.188766%	58,802
88301	CITY OF CRESTON	3,546	0.011025%	3,434
88306	CITY OF AFTON	4,601	0.014305%	4,456
89201	VAN BUREN COUNTY	25,023	0.077800%	24,235
89204	VAN BUREN COUNTY HOSPITAL	39,646	0.123264%	38,398
89301	CITY OF FARMINGTON	117	0.000364%	113
90201	WAPELLO COUNTY	59,969	0.186448%	58,080
90304	CITY OF ELDON	3,337	0.010375%	3,232
90309	CITY OF BLAKESBURG	2,189	0.006806%	2,120
91301	CITY OF INDIANOLA	73,693	0.229117%	71,372
91303	CITY OF CARLISLE	37,801	0.117525%	36,610
91307	CITY OF NORWALK	120,317	0.374076%	116,528
91311	CITY OF HARTFORD	51	0.000160%	50
92201	WASHINGTON COUNTY	65,086	0.202358%	63,036
92301	CITY OF WASHINGTON	84,420	0.262470%	81,761
93201	WAYNE COUNTY	31,844	0.099006%	30,841
93204	WAYNE COUNTY HOSPITAL	58,433	0.181672%	56,592
93301	CITY OF CORYDON	7,073	0.021990%	6,850
93302	CITY OF SEYMOUR	3,507	0.010905%	3,397
94201	WEBSTER COUNTY	83,028	0.258141%	80,413
94305	CITY OF GOWRIE	4,417	0.013733%	4,278
94307	CITY OF DAYTON	2,816	0.008754%	2,727
94314	CITY OF OTHO	2,306	0.007170%	2,234
94318	CITY OF DUNCOMBE	1,522	0.004731%	1,474
94327	GOWRIE POLICE DEPT	1,404	0.004366%	1,360
95201	WINNEBAGO COUNTY	12,064	0.037507%	11,684
95301	CITY OF FOREST CITY	58,735	0.182613%	56,885
95311	CITY OF LAKE MILLS	26,382	0.082022%	25,551
95317	BUFFALO CENTER POLICE DEPT	3,485	0.010834%	3,375
96201	WINNESHIEK COUNTY	40,017	0.124415%	38,756
96205	WINNESHIEK MEDICAL CENTER	53,518	0.166393%	51,833
96301	CITY OF DECORAH	357	0.001109%	345
96308	CITY OF CALMAR	8,891	0.027643%	8,611
97201	WOODBURY COUNTY	357,760	1.112307%	346,493
97302	CITY OF CORRECTIONVILLE	4,933	0.015338%	4,778
97309	CITY OF SLOAN	3,874	0.012044%	3,752

(Continued)

Iowa Public Employees' Retirement System

Schedule of Employer Allocations and Net Pension Liability by Employer -

Protection Occupation Membership Group

As of and for the year ended June 30, 2013

Employer ID #	Employer Name	2013 Employer Contributions	Employer Proportionate Share	Net Pension Liability
97321	SERGEANT BLUFF POLICE DEPT	41,285	0.128358%	39,984
97327	MOVILLE POLICE DEPT	7,044	0.021899%	6,822
98201	WORTH COUNTY	44,359	0.137915%	42,962
98302	CITY OF MANLY	8,275	0.025727%	8,014
98303	CITY OF NORTHWOOD	14,398	0.044766%	13,945
99201	WRIGHT COUNTY	54,862	0.170571%	53,134
99301	CITY OF CLARION	46,503	0.144583%	45,039
99302	CITY OF EAGLE GROVE	41,285	0.128358%	39,985
99304	CITY OF BELMOND	19,807	0.061582%	19,183
99307	CITY OF DOWS	1,374	0.004270%	1,330
99312	IOWA SPECIALTY HOSPITAL-BELMOND	25,007	0.077749%	24,219
	Total	$ 32,163,800	100.000000%	$ 31,150,812

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

Mary Mosiman, CPA
Auditor of State

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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 accompanying Schedules of Employer Allocations and Net Pension Liability by Employer 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, 2013, and have issued our report thereon dated June 11, 2015.

Internal Control Over Financial Reporting

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether IPERS' Schedules of Employer Allocations and Net Pension Liability by Employer 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 the 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 the IPERS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

MARY MOSIMAN, CPA
Auditor of State

WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

June 11, 2015

Iowa Public Employees' Retirement System

Schedule of Findings

Year ended June 30, 2013

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
Benjamin P. James, CPA, Staff Auditor
Trent M. Mussman, Staff Auditor

Andrew E. Nielsen, CPA
Deputy Auditor of State