



February 21, 2020

To: All Potential Respondents
From: Nancy Wheelock, Purchasing Agent
Subject: RFP1120005058 – Employee Benefits Consultant

Addendum Two

Please amend the subject RFP to include answers to the following timely received questions:

- Q1. Many of our government clients are unable to legally draft and send a Letter of Reference on our behalf, however, they are willing and able to respond if asked about services provided. Per Section 3.2.6.7., is it acceptable to provide the point of contact (name, phone number, email), contract information and project description for three clients knowledgeable of the Respondent's performance in providing goods and/or services similar to those described in this RFP. If not, please provide clarification on the format and content of the "Letters of Reference".**
- A1. Reference letters may be provided from private industry if government clients are unable to legally draft letters of reference. If the Respondent is unable to obtain any letters of reference, then at a minimum, the Respondent shall provide the company name, contact name, email address, and phone number of three potential references. Please be aware that not providing three letters of reference could affect the score of a Proposal so it is recommended that three letters of reference be provided.
- Q2. Per Section 3.2.6.7., would it be permissible to use a reference from the State of Iowa?**
- A2. The State will accept references from the State of Iowa with the exception of references from personnel currently employed at the Iowa Department of Administrative Services.
- Q3. Who is the current employee benefits consultant for the State of Iowa, and how long have they been contracted with you? Please provide the consulting fees paid for similar services and the associated hours, for the most recent two (2) years?**
- A3. The current employee benefits consultant for the State of Iowa is Deloitte Consulting LLP and their contract began on September 8, 2014.

The following are the amounts spent for Deloitte services by categories.

	FY17 & Prior	FY18	FY19
Deloitte Consulting LLP			
Health Insurance Surcharge (GASB)	\$24,202	\$120,248	\$31,108
Worker's Compensation		\$41,172	\$45,599
Employee Benefits	\$13,565	\$48,586	\$9,775
Total	\$37,767	\$210,006	\$86,482

The State's contract with Deloitte states the annual amount is not to exceed amount of \$200,000 per year to be applicable over the initial two year contract term. For any additional contract years, fees will increase the lesser of 3% or the Consumer Price Index for All Urban Consumers, for North Central Urban Consumers.

- Q4. What percentage of the State's benefit-eligible population is collectively bargained? When does the current CBA expire, and/or when is the next bargaining period?**
- A4. Approximately 78 percent of the State's benefit-eligible population is covered by collective bargaining agreements but only 3 percent (approximately 520 employees) of the collective bargained employees can negotiate employee benefits. The employees eligible to negotiate benefits are covered by the State Police Officers Council (SPOC) and are located in two State agencies, Public Safety and Natural Resources. The current CBA expires on June 30, 2021.
- Q5. Please provide the most recent OPEB GASB 75 report.**
- A5. The State has attached a copy of the most recent OPEB GASB 75 report.
- Q6. Please provide your most recent workers compensation study.**
- A6. The State's most recent workers' compensation analysis contemplated covering approximately 70,430 employees. The analysis provided a range of anticipated claim payments for FY21 of \$24,013,688 - \$28,050,668 and encompassed 91 separately allocated agencies. These allocated agencies ranged in size from 3 to 28,547 covered employees.
- Q7. Please provide the latest renewals for all benefit lines.**
- A7. The State will provide a response to this question in a separate addendum.
- Q8. RFP page 19, Letters of Reference 3.2.6.7: What information does the State require in the letters of reference? Would you like to receive individual letters directly from client references, or is it sufficient to provide client contact information along with services provided?**
- A8. The contents of the letters of references are determined by the clients providing them. Letters of reference are directly from the client with their letterhead or logo. Please see A1. for an answer to on what is considered sufficient to provide.

Please acknowledge receipt of this addendum by signing in the space provided below, and return this letter with your offer (do not send back separately).

I hereby acknowledge receipt of this addendum.

Signature

Date

Typed or Printed Name

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September 3, 2019

Amy Liechti
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**Subject: GASB 75 Reporting and Disclosure - Actuarial Information for Fiscal Year
Ended June 30, 2019**

Dear Amy:

This letter and the associated Excel spreadsheet contain certain information required by the State of Iowa Postretirement Medical Plan in connection with the Governmental Accounting Standards Board (GASB) Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefit Plans Other Than Pensions." The calculation of the liability associated with the benefits referenced in this letter was performed for the purpose of satisfying the requirements of GASB No. 75.

The information provided herein was determined using a Measurement Date of June 30, 2019 to be disclosed for the June 30, 2019 Reporting Date.

The Total OPEB Liability, Net OPEB Liability (Total OPEB Liability minus Fiduciary Net Position), OPEB expense, and certain sensitivity information shown in this letter are based the actuarial valuation performed as of January 1, 2018. The Total OPEB Liability was rolled-forward from the valuation date to the plan's fiscal year ended June 30, 2019 using generally accepted actuarial principles. We are not aware of any significant events or material changes in benefit provisions that required an adjustment to the roll-forward of the liability.

The Total OPEB liability at the beginning of the year, June 30, 2018, was based on the actuarial valuation performed as of January 1, 2018. The Total OPEB Liability was rolled-forward from the valuation date to the June 30, 2018 using generally accepted actuarial principles.

This letter is based upon information furnished to us by the State of Iowa, which includes benefit provisions, membership information, and financial data. We have analyzed the data and other information provided for reasonableness, but we have not independently audited the data or other information provided. We have no reason to believe the data or other information provided is not complete and accurate and know of no further information that is essential to the preparation of the actuarial valuation.

This letter complements the actuarial valuation report as of January 1, 2018, provided to the plan sponsor and should be considered together as a complete report for the Plan's fiscal year ended June 30, 2019. Please see the actuarial valuation report as of January 1, 2018, for additional discussion of the results used in the roll-forward, including the nature of actuarial calculations and more information related to participant data, economic and demographic assumptions, and benefit provisions. The majority of State of Iowa employees are participants in the Iowa Public Employees' Retirement System. For this reason, the individual salary increase, mortality, withdrawal, retirement, and age of spouse assumptions are based on the assumptions used for the Iowa Public Employees' Retirement System (IPERS) actuarial valuation report as of June 30, 2017. Note that the IPERS actuarial valuation report as of June 30, 2018 incorporates economic and demographic assumption changes resulting from an experience study dated June 28, 2018. However, at the direction of the State, Deloitte's actuarial valuation report as of January 1, 2018 (and therefore the June 30, 2018

and June 30, 2019 GASB 75 results) do not incorporate these assumption changes. The plan participation assumption and other medical plan specific assumptions are based upon the recent experience of the State of Iowa Postretirement Medical Plan.

A single discount rate of 3.50% was used to measure the Total OPEB Liability as of June 30, 2019. This single discount rate was based a municipal bond rate of 3.50% (based on the 20-year Bond Buyer GO Index as of the end of June 2019). Since the State of Iowa's retiree health benefits are funded on a pay-as-you go cash cost basis, plan assets at the beginning of each year will always be insufficient to meet the projected benefit payments. Therefore, the municipal bond rate was applied to all periods of the projected benefit payments to determine the Total OPEB Liability.

The proportionate share for each of the component units has been determined based on the headcount of active employees and covered spouses enrolled in healthcare coverage.

In our opinion, all costs, liabilities, rates of interest, and other factors underlying these actuarial computations have been determined on the basis of actuarial assumptions and methods that are each reasonable (or consistent with authoritative guidance) for the purposes described herein taking into account the experience of the Plan and future expectations.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operations of the methodology used for these measurements (such as the end of an amortization period or additional cost or contribution requirements based on the Plan's funded status); and changes in plan provisions or applicable law.

The undersigned with actuarial credentials collectively meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinions contained herein.

This report was prepared solely for the benefit and internal use of the plan sponsor. This report is not intended for the benefit of any other party and may not be relied upon by any third party for any purpose, and Deloitte Consulting accepts no responsibility or liability with respect to any party other than the plan sponsor.

To the best of our knowledge, no employee of the Deloitte U.S. Firms is an officer or director of the employer. In addition, we are not aware of any relationship between the Deloitte U.S. Firms and the employer that may impair or appear to impair the objectivity of the work detailed in this report.

Deloitte Consulting LLP



Michael de Leon, EA, ASA, FCA, MAAA
Managing Director



John Schubert, ASA, FCA, MAAA, CEBS
Specialist Leader



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Specialist Leader

State of Iowa Postretirement Medical Plan

Exhibit 1: Schedule of Changes in Net OPEB Liability

(All dollar amounts are in thousands)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
June 30, 2018	\$ 186,369	\$ -	\$ 186,369
Service Cost	12,410		12,410
Interest	7,480		7,480
Changes In Benefit Terms	-		-
Changes In Assumptions - Discount Rate	4,793		4,793
Changes In Assumptions - Others	-		-
Differences Between Expected And Actual Experience	-		-
Benefit Payments			
Insurance Premiums	\$ -		
Implicit Subsidy	\$ (11,121)		
Total	(11,121)	(11,121)	-
Contributions - Employer			
Employer	\$ -		
Implicit Subsidy	\$ 11,121		
Total		11,121	(11,121)
Contributions - Employee		-	-
Contributions - Retiree	-	-	-
Administrative Expenses		-	-
Net Investment Income			
Expected Investment Earnings	\$ -		
Differences Between Projected And Actual Investment Earnings	\$ -		
Total		-	-
Net Change	\$ 13,562	\$ -	\$ 13,562
June 30, 2019	\$ 199,931	\$ -	\$ 199,931
		June 30, 2019	June 30, 2018
Plan Fiduciary Net Position As A Percentage Of Total OPEB Liability		0.0%	0.0%
Covered Payroll		\$ 1,255,545	\$ 1,260,918
Net OPEB Liability As A Percentage Of Covered Payroll		15.9%	14.8%
Sensitivity of Net OPEB Liability to changes in Discount Rate		June 30, 2019	% Change
A one percentage point change in discount rate would have the following effect on Total OPEB Liability as of June 30, 2019:			
One Percentage Increase (4.50%)		\$ (12,895)	-6%
One Percentage Decrease (2.50%)		\$ 13,491	7%
Net OPEB Liability at a one percentage point change in discount rate as of June 30, 2019 is as follows:			Net OPEB Liability
One Percentage Increase (4.50%)			\$ 187,036
One Percentage Decrease (2.50%)			\$ 213,422
Sensitivity of Net OPEB Liability to changes in Trend Rate		June 30, 2019	% Change
A one percentage point change in trend rate would have the following effect on Total OPEB Liability as of June 30, 2019:			
One Percentage Increase (7.4% - 7.6% grading down to 5.1%)		\$ 24,123	12%
One Percentage Decrease (5.4% - 5.6% grading down to 3.1%)		\$ (20,513)	-10%
Net OPEB Liability at a one percentage point change in trend rate as of June 30, 2019 is as follows:			Net OPEB Liability
One Percentage Increase (7.4% - 7.6% grading down to 5.1%)			\$ 224,054
One Percentage Decrease (5.4% - 5.6% grading down to 3.1%)			\$ 179,418
Key Assumptions		June 30, 2019	June 30, 2018
Discount Rate		3.50%	3.87%
Investment Rate of Return		0.00%	0.00%
Inflation		2.60%	2.60%
Initial Medical Trend Rate		6.4% - 6.6%	6.4% - 6.6%
Ultimate Medical Trend Rate		4.1%	4.1%
Year Ultimate Trend Rate Reached		2075	2075

State of Iowa Postretirement Medical Plan

Exhibit 2: Development of OPEB Expense for Year Ended 06/30/2019

(All dollar amounts are in thousands)

Components of OPEB Expense	Year Ended 06/30/2019	Year Ended 06/30/2018
Service Cost	\$ 12,410	\$ 13,019
Interest	7,480	6,548
Expected Investment Earnings	-	-
Contributions - Employee	-	-
Administrative Expenses	-	-
Changes In Benefit Terms	-	-
Recognition of Current Period Deferred Outflows and Inflows		
Changes in assumptions	543	300
Differences between expected and actual experience	-	(121)
Differences between expected and actual investment earnings	-	-
Recognition of Beginning Deferred Outflows	300	-
Recognition of Beginning Deferred Inflows	(121)	-
OPEB Expense	\$ 20,612	\$ 19,746

Assumptions Used to Determine OPEB Expense	Year Ended 06/30/2019	Year Ended 06/30/2018
Discount Rate	3.87%	3.58%
Investment Rate of Return	0.00%	0.00%
Inflation	2.60%	3.00%
Initial Medical Trend Rate	6.4% - 6.6%	6.6% - 6.9%
Ultimate Medical Trend Rate	4.14%	5.0%
Year Ultimate Trend Rate Reached	2075	2037

State of Iowa Postretirement Medical Plan

Exhibit 3: Schedule of Outflows/(Inflows)

(All dollar amounts are in thousands)

Measurement Date Established	Initial Amount	Deferred Outflows of Resources as of 06/30/2019	Deferred (Inflows) of Resources as of 06/30/2019*	Initial Years	Remaining Years	Outflows/(Inflows) Recognized in Year Ended 06/30/2019
Changes In Assumptions						
06/30/2018	\$ 2,653	\$ 2,053	\$ -	8.83	6.83	\$ 300
06/30/2019	4,793	4,250	-	8.83	7.83	543
Total		\$ 6,303	\$ -			\$ 843
Differences Between Expected And Actual Plan Experience						
06/30/2018	\$ (1,071)	\$ -	\$ (829)	8.83	6.83	\$ (121)
06/30/2019	-	-	-	-	-	-
Total		\$ -	\$ (829)			\$ (121)
Net Difference Between Projected And Actual Earnings On Investments						
06/30/2018	\$ -	\$ -	\$ -	-	-	\$ -
06/30/2019	-	-	-	-	-	-
Total		\$ -	\$ -			\$ -
Balance as of 06/30/2019		\$ 6,303	\$ (829)			\$ 722
Deferred Outflows And Deferred (Inflows) Of Resources Will Be Recognized In Expense As Follows:						
Year Ending:						Outflows/(Inflows)
06/30/2020						\$ 722
06/30/2021						722
06/30/2022						722
06/30/2023						722
06/30/2024						722
Thereafter						1,864

* Deferred (Inflows) should be disclosed as positive numbers in the CAFR.

State of Iowa Postretirement Medical Plan

Exhibit 4: 10-Year Schedule of Net OPEB Liability
(All dollar amounts are in thousands)

Year Ended	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (c)	Position As A Percentage Of Total OPEB Liability (d)	Covered Payroll (e)	Net OPEB Liability As A Percentage Of Covered Payroll (f)
			(a)-(b)	(b)/(a)		(c)/(e)
June 30, 2017	\$174,450	\$0	\$174,450	0.0%	\$1,292,513	13.5%
June 30, 2018	\$186,369	\$0	\$186,369	0.0%	\$1,260,918	14.8%
June 30, 2019	\$199,931	\$0	\$199,931	0.0%	\$1,255,545	15.9%

State of Iowa Postretirement
Medical Plan

Proportionate Share of Net OPEB Liability
(All dollar amounts are in thousands)

	June 30, 2019			June 30, 2018		
Component Units	Current Year Headcount	Current Year Allocation Percentage	Current Year Proportionate Share of Net OPEB Liability	Prior Year Headcount	Prior Year Allocation Percentage	Prior Year Proportionate Share of Net OPEB Liability
Corrections Farm Account	\$ 14	0.048%	\$ 96	\$ 13	0.044%	\$ 82
Corrections Industries	106	0.362%	724	109	0.370%	690
Iowa Communications Network	129	0.441%	882	134	0.454%	846
Iowa Economic Development Authority	143	0.489%	978	147	0.498%	928
Iowa Finance Authority	124	0.424%	848	136	0.461%	859
Iowa Lottery Authority	164	0.560%	1,120	171	0.580%	1,081
IPERS	120	0.410%	820	125	0.424%	790
State of Iowa - Other	27,531	94.091%	188,115	27,762	94.115%	175,401
State Police Officers Council	929	3.175%	6,348	901	3.054%	5,692
Total	\$ 29,260	100.000%	\$ 199,931	\$ 29,498	100.000%	\$ 186,369

Schedule of Net OPEB Liability and Sensitivity of Net OPEB Liability
(All dollar amounts are in thousands)

Covered Employee Payroll	Allocation Percentage	Net OPEB Liability @ Current Discount Rate	Net OPEB Liability as a Percentage of Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	Net OPEB Liability @ 1% Increase in Discount Rate	Net OPEB Liability @ 1% Decrease in Discount Rate	Net OPEB Liability @ 1% Increase in Trend Rate	Net OPEB Liability @ 1% Decrease in Trend Rate
\$ 398	0.048%	\$ 96	24.1%	0.0%	\$ 90	\$ 102	\$ 108	\$ 86
4,659	0.362%	724	15.5%	0.0%	677	773	811	649
7,142	0.441%	882	12.3%	0.0%	825	941	988	791
7,914	0.489%	978	12.4%	0.0%	915	1,044	1,096	877
7,363	0.424%	848	11.5%	0.0%	793	905	950	761
7,376	0.560%	1,120	15.2%	0.0%	1,047	1,195	1,255	1,005
6,242	0.410%	820	13.1%	0.0%	767	875	919	736
1,169,385	94.091%	188,115	16.1%	0.0%	175,984	200,811	210,813	168,816
45,067	3.175%	6,348	14.1%	0.0%	5,938	6,776	7,114	5,697
\$ 1,255,545	100.000%	\$ 199,931	15.9%	0.0%	\$ 187,036	\$ 213,422	\$ 224,054	\$ 179,418

State of Iowa Postretirement
Medical Plan

Proportionate Share of Deferred Outflows of Resources and Deferred Inflows of Resources

(All dollar amounts are in thousands)

	Deferred Outflows of Resources as of 06/30/2019					Deferred (Inflows) of Resources as of 06/30/2019*					
	Changes in assumptions or other inputs	Differences between expected and actual experience in Total OPEB Liability	Differences between projected and actual earnings on plan investments	Change in Proportion and Differences between Employer Contributions and Proportionate Share	Total Deferred Outflows of Resources	Changes in assumptions or other inputs	Differences between expected and actual experience in Total OPEB Liability	Differences between projected and actual earnings on plan investments	Change in Proportion and Differences between Employer Contributions and Proportionate Share	Total Deferred (Inflows) of Resources	Total Deferred Outflows and (Inflows) of Resources
Component Units											
Corrections Farm Account	\$ 3	\$ -	\$ -	\$ 17	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20
Corrections Industries	23	-	-	-	23	-	(3)	-	(28)	(31)	(8)
Iowa Communications Network	28	-	-	43	71	-	(4)	-	(21)	(25)	46
Iowa Economic Development Authority	31	-	-	-	31	-	(4)	-	(24)	(28)	3
Iowa Finance Authority	27	-	-	68	95	-	(4)	-	(60)	(64)	31
Iowa Lottery Authority	35	-	-	68	103	-	(5)	-	(33)	(38)	65
IPERS	26	-	-	20	46	-	(3)	-	(23)	(26)	20
State of Iowa - Other	5,930	-	-	-	5,930	-	(780)	-	(588)	(1,368)	4,562
State Police Officers Council	200	-	-	561	761	-	(26)	-	-	(26)	735
Total	\$ 6,303	\$ -	\$ -	\$ 777	\$ 7,080	\$ -	\$ (829)	\$ -	\$ (777)	\$ (1,606)	\$ 5,474

* Deferred (Inflows) should be disclosed as positive numbers in the CAFR.

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Proportionate Share of Deferred Outflows of Resources and Deferred Inflows of Resources
(All dollar amounts are in thousands)

Deferred Outflows And Deferred (Inflows)* Of Resources Will Be Recognized in:

Component Units	Year Ending 06/30/2020	Year Ending 06/30/2021	Year Ending 06/30/2022	Year Ending 06/30/2023	Year Ending 06/30/2024	Thereafter	Total
Corrections Farm Account	\$ 2	\$ 2	\$ 2	\$ 2	\$ 2	10	20
Corrections Industries	(1)	(1)	(1)	(1)	(1)	(3)	(8)
Iowa Communications Network	6	6	6	6	6	16	46
Iowa Economic Development Authority	1	1	1	1	1	(2)	3
Iowa Finance Authority	4	4	4	4	4	11	31
Iowa Lottery Authority	9	9	9	9	9	20	65
IPERS	3	3	3	3	3	5	20
State of Iowa - Other	604	604	604	604	604	1,542	4,562
State Police Officers Council	94	94	94	94	94	265	735
Total	\$ 722	\$ 722	\$ 722	\$ 722	\$ 722	1,864	5,474

* Deferred (Inflows) should be disclosed as positive numbers in the CAFR.

State of Iowa Postretirement
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Proportionate Share of OPEB Expense
(All dollar amounts are in thousands)

						Recognition of Current Period Deferred Outflows/(Inflows)							
	Service Cost	Interest	Expected Investment Earnings	Administrative Expenses	Changes in Benefit Terms	Changes in assumptions	Differences between expected and actual experience	Differences between expected and actual investment earnings	Change in Proportion and Differences between Employer Contributions and Proportionate Share	Recognition of Beginning Deferred Outflows	Recognition of Beginning Deferred Inflows	Recognition of Beginning Deferred Outflows/(Inflows) Due to Change in Proportion and Differences between Employer Contributions and Proportionate Share	Total OPEB Expense
Component Units													
Corrections Farm Account	\$ 6	\$ 4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ 1	\$ 12
Corrections Industries	45	27	-	-	-	2	-	-	(2)	1	-	(2)	71
Iowa Communications Network	55	33	-	-	-	2	-	-	(3)	1	(1)	6	93
Iowa Economic Development Authority	61	37	-	-	-	3	-	-	(2)	1	(1)	(1)	98
Iowa Finance Authority	53	32	-	-	-	2	-	-	(8)	1	(1)	9	88
Iowa Lottery Authority	69	42	-	-	-	3	-	-	(4)	2	(1)	9	120
IPERS	51	31	-	-	-	2	-	-	(3)	1	-	3	85
State of Iowa - Other	11,676	7,037	-	-	-	512	-	-	(4)	283	(113)	(71)	19,320
State Police Officers Council	394	237	-	-	-	17	-	-	25	10	(4)	46	725
Total	\$ 12,410	\$ 7,480	\$ -	\$ -	\$ -	\$ 543	\$ -	\$ -	\$ -	\$ 300	\$ (121)	\$ -	\$ 20,612

State of Iowa Postretirement
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Schedule of Reconciliation of Net OPEB Liability
(All dollar amounts are in thousands)

Component Units	Net OPEB Liability as of 06/30/2018		OPEB Expense		Employer Contributions - Explicit		Employer Contributions - Implicit		Employer Contributions - Total		Change in Allocation of Beginning Deferred Outflows/(Inflows) Due to Change in Proportion and Differences between Employer Contributions and Proportionate Share		New Deferred Outflows/(Inflows)		New Deferred Outflows/(Inflows) Due to Change in Proportion and Differences between Employer Contributions and Proportionate Share		Recognition of Beginning Deferred (Outflows)/Inflows		Recognition of Beginning Deferred (Outflows)/Inflows Due to Change in Proportion and Differences between Employer Contributions and Proportionate Share		Net OPEB Liability as of 06/30/2019	
Corrections Farm Account	\$	82	\$	12	\$	-	\$	(6)	\$	(6)	\$	1	\$	2	\$	6	\$	-	\$	(1)	\$	96
Corrections Industries		690		71		-		(39)		(39)		(1)		15		(13)		(1)		2		724
Iowa Communications Network		846		93		-		(53)		(53)		4		19		(21)		-		(6)		882
Iowa Economic Development Authority		928		98		-		(53)		(53)		(2)		21		(15)		-		1		978
Iowa Finance Authority		859		88		-		(55)		(55)		7		18		(60)		-		(9)		848
Iowa Lottery Authority		1,081		120		-		(70)		(70)		8		24		(33)		(1)		(9)		1,120
IPERS		790		85		-		(49)		(49)		4		17		(23)		(1)		(3)		820
State of Iowa - Other		175,401		19,320		-		(10,397)		(10,397)		(69)		3,999		(40)		(170)		71		188,115
State Police Officers Council		5,692		725		-		(399)		(399)		48		135		199		(6)		(46)		6,348
Total	\$	186,369	\$	20,612	\$	-	\$	(11,121)	\$	(11,121)	\$	-	\$	4,250	\$	-	\$	(179)	\$	-	\$	199,931

Schedule of Proportionate Share of Net OPEB Liability
(All dollar amounts are in thousands)

Component Units	Allocation Percentage	Proportionate Share of Net OPEB Liability	Covered Employee Payroll	Net OPEB Liability as a Percentage of Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of Total OPEB Liability
Corrections Farm Account					
2017	0.037%	65	400	16.3%	0.0%
2018	0.044%	82	403	20.3%	0.0%
2019	0.048%	96	398	24.1%	0.0%
Corrections Industries					
2017	0.380%	663	5,013	13.2%	0.0%
2018	0.370%	690	4,895	14.1%	0.0%
2019	0.362%	724	4,659	15.5%	0.0%
Iowa Communications Network					
2017	0.426%	743	7,651	9.7%	0.0%
2018	0.454%	846	7,434	11.4%	0.0%
2019	0.441%	882	7,142	12.3%	0.0%
Iowa Economic Development Authority					
2017	0.503%	877	8,694	10.1%	0.0%
2018	0.498%	928	8,122	11.4%	0.0%
2019	0.489%	978	7,914	12.4%	0.0%
Iowa Finance Authority					
2017	0.417%	727	7,682	9.5%	0.0%
2018	0.461%	859	7,738	11.1%	0.0%
2019	0.424%	848	7,363	11.5%	0.0%
Iowa Lottery Authority					
2017	0.536%	935	7,401	12.6%	0.0%
2018	0.580%	1,081	7,584	14.3%	0.0%
2019	0.560%	1,120	7,376	15.2%	0.0%
IPERS					
2017	0.411%	717	6,467	11.1%	0.0%
2018	0.424%	790	6,207	12.7%	0.0%
2019	0.410%	820	6,242	13.1%	0.0%
State of Iowa - Other					
2017	94.470%	164,804	1,203,908	13.7%	0.0%
2018	94.115%	175,401	1,172,425	15.0%	0.0%
2019	94.091%	188,115	1,169,385	16.1%	0.0%
State Police Officers Council					
2017	2.820%	4,919	45,297	10.9%	0.0%
2018	3.054%	5,692	46,110	12.3%	0.0%
2019	3.175%	6,348	45,067	14.1%	0.0%
Total					
2017	100.000%	174,450	1,292,513	13.5%	0.0%
2018	100.000%	186,369	1,260,918	14.8%	0.0%
2019	100.000%	199,931	1,255,545	15.9%	0.0%