

# MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA

## Supplemental GASB 68 Schedule I

City ID CITY	June 30, 2014	June 30, 2015	June 30, 2014	Change in Proportionate Share	Actuarially Contributions in Relation to the ADC	Contributions in Relation to the ADC	Contribution Deficiency/ (Excess)	Change in Proportionate Share			
	Proportionate Share (%)	Proportionate Share (%)	NPL Beginning Balance					Share of NPL June 30, 2014	Pension Expense	Deferred Outflows	Deferred Inflows
101 AMES	2.684406%	2.696727%	9,730,925	9,775,587	44,662	2,150,611	2,150,611	-	7,975	36,687	-
102 ANKENY	1.661183%	1.786952%	6,021,760	6,477,668	455,908	1,425,075	1,425,075	-	81,412	374,496	-
103 BETTENDORF	1.874664%	1.870229%	6,795,625	6,779,548	(16,077)	1,491,488	1,491,488	-	(2,871)	-	(13,206)
104 BOONE	0.581769%	0.591487%	2,108,903	2,144,132	35,229	471,705	471,705	-	6,291	28,938	-
105 BURLINGTON	1.801770%	1.798849%	6,531,386	6,520,796	(10,590)	1,434,563	1,434,563	-	(1,891)	-	(8,699)
106 CAMANCHE	0.257577%	0.261914%	933,714	949,435	15,721	208,874	208,874	-	2,807	12,914	-
107 CARROLL	0.278188%	0.287974%	1,008,426	1,043,900	35,474	229,656	229,656	-	6,335	29,139	-
108 CEDAR FALLS	1.782771%	1.727077%	6,462,513	6,260,626	(201,887)	1,377,326	1,377,326	-	(36,051)	-	(165,836)
109 CEDAR RAPIDS	9.301296%	9.357442%	33,717,037	33,920,563	203,526	7,462,461	7,462,461	-	36,344	167,182	-
110 CENTERVILLE	0.240905%	0.223549%	873,276	810,361	(62,915)	178,278	178,278	-	(11,235)	-	(51,680)
111 CHARLES CITY	0.294195%	0.325241%	1,066,450	1,178,992	112,542	259,376	259,376	-	20,097	92,445	-
112 CLINTON	1.969964%	1.932575%	7,141,084	7,005,550	(135,534)	1,541,208	1,541,208	-	(24,203)	-	(111,331)
113 CLIVE	0.600324%	0.590598%	2,176,164	2,140,909	(35,255)	470,996	470,996	-	(6,296)	-	(28,959)
114 COUNCIL BLUFFS	5.824948%	5.879931%	21,115,335	21,314,648	199,313	4,689,183	4,689,183	-	35,592	163,721	-
115 CRESTON	0.288239%	0.291747%	1,044,861	1,057,577	12,716	232,665	232,665	-	2,271	10,445	-
116 DAVENPORT	8.231278%	8.096053%	29,838,239	29,348,052	(490,187)	6,456,517	6,456,517	-	(87,533)	-	(402,654)
117 DECORAH	0.289414%	0.294322%	1,049,121	1,066,914	17,793	234,719	234,719	-	3,177	14,616	-
118 DES MOINES	18.204579%	18.304804%	65,991,282	66,354,596	363,314	14,597,888	14,597,888	-	64,879	298,435	-
119 DEWITT	0.206954%	0.224938%	750,206	815,398	65,192	179,386	179,386	-	11,641	53,551	-
120 DUBUQUE	5.078800%	4.985491%	18,410,561	18,072,316	(338,245)	3,975,876	3,975,876	-	(60,401)	-	(277,844)
121 ESTHERVILLE	0.250316%	0.235074%	907,392	852,139	(55,253)	187,469	187,469	-	(9,867)	-	(45,386)

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	Proportionate Share (%)	Proportionate Share (%)	NPL Beginning Balance					June 30, 2014	Pension Expense	Deferred Outflows	Deferred Inflows
122 EVANSDALE	0.103266%	0.105935%	374,339	384,012	9,673	84,482	84,482	-	1,727	7,946	-
123 FAIRFIELD	0.321234%	0.333504%	1,164,467	1,208,947	44,480	265,966	265,966	-	7,943	36,537	-
124 FORT DODGE	1.480544%	1.452900%	5,366,947	5,266,735	(100,212)	1,158,672	1,158,672	-	(17,895)	-	(82,317)
125 FORT MADISON	0.683371%	0.710554%	2,477,210	2,575,744	98,534	566,659	566,659	-	17,595	80,939	-
126 GRINNELL	0.407200%	0.383656%	1,476,093	1,390,748	(85,345)	305,962	305,962	-	(15,240)	-	(70,105)
127 INDIANOLA	0.467820%	0.450375%	1,695,838	1,632,600	(63,238)	359,169	359,169	-	(11,293)	-	(51,945)
128 IOWA CITY	3.778137%	3.704972%	13,695,681	13,430,459	(265,222)	2,954,676	2,954,676	-	(47,361)	-	(217,861)
129 KEOKUK	0.809408%	0.818680%	2,934,090	2,967,702	33,612	652,889	652,889	-	6,002	27,610	-
130 KNOXVILLE	0.254700%	0.255162%	923,284	924,958	1,674	203,489	203,489	-	299	1,375	-
131 LEMARS	0.351531%	0.352860%	1,274,295	1,279,111	4,816	281,402	281,402	-	860	3,956	-
132 MAQUOKETA	0.214124%	0.217439%	776,197	788,211	12,014	173,405	173,405	-	2,145	9,869	-
133 MARION	1.839468%	1.858084%	6,668,039	6,735,520	67,481	1,481,802	1,481,802	-	12,050	55,431	-
134 MARSHALLTOWN	1.561055%	1.515981%	5,658,798	5,495,405	(163,393)	1,208,979	1,208,979	-	(29,177)	-	(134,216)
135 MASON CITY	2.005486%	2.083745%	7,269,852	7,553,541	283,689	1,661,765	1,661,765	-	50,659	233,030	-
136 MUSCATINE	1.755039%	1.759589%	6,361,984	6,378,481	16,497	1,403,254	1,403,254	-	2,946	13,551	-
137 NEWTON	1.065256%	1.090944%	3,861,535	3,954,652	93,117	870,016	870,016	-	16,628	76,489	-
138 OELWEIN	0.234671%	0.230028%	850,678	833,848	(16,830)	183,445	183,445	-	(3,005)	-	(13,825)
139 OSKALOOSA	0.487962%	0.490778%	1,768,854	1,779,060	10,206	391,390	391,390	-	1,823	8,383	-
140 OTTUMWA	1.483407%	1.459246%	5,377,325	5,289,740	(87,585)	1,163,733	1,163,733	-	(15,640)	-	(71,945)
141 PELLA	0.309936%	0.328838%	1,123,513	1,192,033	68,520	262,245	262,245	-	12,236	56,284	-
142 SIOUX CITY	6.471584%	6.343361%	23,459,379	22,994,571	(464,808)	5,058,763	5,058,763	-	(83,001)	-	(381,807)

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143 SPENCER	0.504315%	0.495032%	1,828,132	1,794,483	(33,649)	394,783	394,783	-	(6,009)	-	(27,640)
144 STORM LAKE	0.374498%	0.379704%	1,357,547	1,376,421	18,874	302,810	302,810	-	3,370	15,504	-
145 URBANDALE	1.809247%	1.892653%	6,558,490	6,860,835	302,345	1,509,371	1,509,371	-	53,990	248,355	-
146 WATERLOO	5.720520%	5.724535%	20,736,787	20,751,339	14,552	4,565,256	4,565,256	-	2,599	11,953	-
147 WAVERLY	0.364687%	0.360469%	1,321,984	1,306,693	(15,291)	287,470	287,470	-	(2,731)	-	(12,560)
148 WEBSTER CITY	0.311912%	0.281258%	1,130,677	1,019,554	(111,123)	224,300	224,300	-	(19,843)	-	(91,280)
149 WEST DES MOINES	3.126078%	3.156744%	11,331,979	11,443,142	111,163	2,517,470	2,517,470	-	19,851	91,312	-
	100%	100%	362,498,253	362,498,253		79,748,943	79,748,943	-		2,261,093	(2,261,096)