

# MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA

## Supplemental GASB 68 Schedule II

City ID CITY	Deferred Outflows			Deferred Inflows			Share Of Share of NPL June 30, 2015	Share of Pension Expense
	Expected and Actual Experience	Changes in Assumptions	Projected and Actual Earnings	Expected and Actual Experience	Changes in Assumptions	Projected and Actual Earnings		
101 AMES	340,561	953,287	2,142,322	(21,652)	-	(3,446,426)	12,669,610	1,176,153
102 ANKENY	225,669	631,683	1,419,583	(14,347)	-	(2,283,730)	8,395,357	779,363
103 BETTENDORF	236,185	661,122	1,485,740	(15,016)	-	(2,390,159)	8,786,604	815,684
104 BOONE	74,697	209,089	469,887	(4,749)	-	(755,922)	2,778,891	257,972
105 BURLINGTON	227,171	635,889	1,429,034	(14,443)	-	(2,298,935)	8,451,250	784,552
106 CAMANCHE	33,076	92,586	208,069	(2,103)	-	(334,727)	1,230,510	114,232
107 CARROLL	36,367	101,798	228,771	(2,312)	-	(368,032)	1,352,943	125,597
108 CEDAR FALLS	218,107	610,518	1,372,018	(13,867)	-	(2,207,210)	8,114,055	753,249
109 CEDAR RAPIDS	1,181,722	3,307,834	7,433,700	(75,130)	-	(11,958,840)	43,962,603	4,081,165
110 CENTERVILLE	28,231	79,024	177,591	(1,795)	-	(285,696)	1,050,265	97,499
111 CHARLES CITY	41,074	114,972	258,376	(2,611)	-	(415,659)	1,528,029	141,851
112 CLINTON	244,059	683,161	1,535,268	(15,516)	-	(2,469,837)	9,079,514	842,875
113 CLIVE	74,585	208,775	469,181	(4,742)	-	(754,787)	2,774,719	257,584
114 COUNCIL BLUFFS	742,558	2,078,542	4,671,111	(47,209)	-	(7,514,570)	27,624,758	2,564,479
115 CRESTON	36,844	103,132	231,768	(2,342)	-	(372,854)	1,370,669	127,243
116 DAVENPORT	1,022,426	2,861,936	6,431,633	(65,002)	-	(10,346,781)	38,036,417	3,531,021
117 DECORAH	37,169	104,042	233,814	(2,363)	-	(376,144)	1,382,767	128,366
118 DES MOINES	2,311,657	6,470,705	14,541,627	(146,968)	-	(23,393,598)	85,998,596	7,983,477
119 DEWITT	28,407	79,515	178,695	(1,806)	-	(287,471)	1,056,791	98,105
120 DUBUQUE	629,602	1,762,359	3,960,553	(40,028)	-	(6,371,473)	23,422,551	2,174,377
121 ESTHERVILLE	29,687	83,098	186,746	(1,887)	-	(300,425)	1,104,411	102,525

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	Expected and Actual	Changes in	Projected and Actual	Expected and Actual	Changes in	Projected and Actual		
	Experience	Assumptions	Earnings	Experience	Assumptions	Earnings		
122 EVANSDALE	13,378	37,448	84,156	(851)	-	(135,385)	497,698	46,203
123 FAIRFIELD	42,117	117,893	264,941	(2,678)	-	(426,219)	1,566,850	145,455
124 FORT DODGE	183,482	513,597	1,154,206	(11,665)	-	(1,856,811)	6,825,932	633,669
125 FORT MADISON	89,734	251,179	564,475	(5,705)	-	(908,089)	3,338,280	309,902
126 GRINNELL	48,451	135,622	304,783	(3,080)	-	(490,314)	1,802,471	167,328
127 INDIANOLA	56,876	159,206	357,785	(3,616)	-	(575,581)	2,115,926	196,427
128 IOWA CITY	467,889	1,309,699	2,943,289	(29,747)	-	(4,734,966)	17,406,489	1,615,890
129 KEOKUK	103,389	289,402	650,373	(6,573)	-	(1,046,277)	3,846,281	357,060
130 KNOXVILLE	32,224	90,199	202,705	(2,049)	-	(326,098)	1,198,788	111,287
131 LEMARS	44,562	124,735	280,317	(2,833)	-	(450,956)	1,657,787	153,897
132 MAQUOKETA	27,460	76,864	172,737	(1,746)	-	(277,886)	1,021,555	94,834
133 MARION	234,652	656,828	1,476,091	(14,918)	-	(2,374,636)	8,729,540	810,387
134 MARSHALLTOWN	191,449	535,896	1,204,320	(12,172)	-	(1,937,429)	7,122,296	661,182
135 MASON CITY	263,150	736,599	1,655,360	(16,730)	-	(2,663,034)	9,789,737	908,807
136 MUSCATINE	222,213	622,011	1,397,846	(14,128)	-	(2,248,760)	8,266,801	767,429
137 NEWTON	137,772	385,646	866,663	(8,759)	-	(1,394,229)	5,125,407	475,805
138 OELWEIN	29,050	81,314	182,738	(1,847)	-	(293,977)	1,080,705	100,325
139 OSKALOOSA	61,979	173,489	389,882	(3,940)	-	(627,216)	2,305,745	214,048
140 OTTUMWA	184,284	515,840	1,159,248	(11,716)	-	(1,864,921)	6,855,747	636,437
141 PELLA	41,528	116,244	261,234	(2,640)	-	(420,256)	1,544,928	143,420
142 SIOUX CITY	801,083	2,242,363	5,039,266	(50,930)	-	(8,106,835)	29,802,019	2,766,600

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143 SPENCER	62,516	174,993	393,261	(3,975)	-	(632,652)	2,325,731	215,904
144 STORM LAKE	47,952	134,225	301,643	(3,049)	-	(485,263)	1,783,904	165,605
145 URBANDALE	239,017	669,048	1,503,554	(15,196)	-	(2,418,817)	8,891,955	825,464
146 WATERLOO	722,934	2,023,610	4,547,661	(45,962)	-	(7,315,974)	26,894,686	2,496,705
147 WAVERLY	45,522	127,425	286,362	(2,894)	-	(460,681)	1,693,535	157,215
148 WEBSTER CITY	35,519	99,424	223,436	(2,258)	-	(359,449)	1,321,390	122,668
149 WEST DES MOINES	398,655	1,115,902	2,507,768	(25,345)	-	(4,034,329)	14,830,836	1,376,786
	12,628,691	35,349,765	79,441,586	(802,891)	-	(127,800,316)	469,814,329	43,614,106

Average expected remaining service life for all System members:

5.60 years