

# MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA

## Supplemental GASB 68 Schedule I

City ID CITY	June 30, 2016	June 30, 2017	June 30, 2016	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, 2017	Pension Expense	Deferred Outflows	Deferred Inflows
101 AMES	2.649945%	2.651310%	16,569,071	16,577,606	8,535	1,946,358	1,946,358	-	1,581	6,954	-
102 ANKENY	1.871985%	1.963901%	11,704,791	12,279,506	574,715	1,441,723	1,441,723	-	106,429	468,286	-
103 BETTENDORF	1.870615%	1.896859%	11,696,225	11,860,318	164,093	1,392,506	1,392,506	-	30,388	133,705	-
104 BOONE	0.587209%	0.575595%	3,671,588	3,598,971	(72,617)	422,551	422,551	-	(13,448)	-	(59,169)
105 BURLINGTON	1.802323%	1.844703%	11,269,222	11,534,207	264,985	1,354,218	1,354,218	-	49,071	215,914	-
106 CAMANCHE	0.243648%	0.211978%	1,523,436	1,325,416	(198,020)	155,616	155,616	-	(36,670)	-	(161,350)
107 CARROLL	0.299396%	0.303698%	1,872,006	1,898,905	26,899	222,948	222,948	-	4,981	21,918	-
108 CEDAR FALLS	1.727939%	1.671545%	10,804,128	10,451,518	(352,610)	1,227,101	1,227,101	-	(65,298)	-	(287,312)
109 CEDAR RAPIDS	9.313457%	9.657767%	58,233,408	60,386,244	2,152,836	7,089,879	7,089,879	-	398,673	1,754,163	-
110 CENTERVILLE	0.246358%	0.242963%	1,540,380	1,519,153	(21,227)	178,362	178,362	-	(3,931)	-	(17,296)
111 CHARLES CITY	0.334987%	0.321384%	2,094,543	2,009,489	(85,054)	235,932	235,932	-	(15,751)	-	(69,303)
112 CLINTON	1.907348%	1.861210%	11,925,902	11,637,419	(288,483)	1,366,336	1,366,336	-	(53,423)	-	(235,060)
113 CLIVE	0.601412%	0.592403%	3,760,394	3,704,065	(56,329)	434,890	434,890	-	(10,431)	-	(45,898)
114 COUNCIL BLUFFS	5.917475%	5.813905%	36,999,659	36,352,077	(647,582)	4,268,055	4,268,055	-	(119,923)	-	(527,659)
115 CRESTON	0.289606%	0.289316%	1,810,793	1,808,980	(1,813)	212,390	212,390	-	(336)	-	(1,477)
116 DAVENPORT	8.113369%	7.813983%	50,729,727	48,857,783	(1,871,944)	5,736,336	5,736,336	-	(346,656)	-	(1,525,288)
117 DECORAH	0.288992%	0.313742%	1,806,954	1,961,706	154,752	230,322	230,322	-	28,658	126,094	-
118 DES MOINES	18.298306%	18.007198%	114,412,167	112,591,974	(1,820,193)	13,219,293	13,219,293	-	(337,073)	-	(1,483,120)
119 DEWITT	0.233601%	0.218305%	1,460,616	1,364,976	(95,640)	160,260	160,260	-	(17,711)	-	(77,929)
120 DUBUQUE	4.953285%	4.784868%	30,970,956	29,917,910	(1,053,046)	3,512,627	3,512,627	-	(195,009)	-	(858,037)
121 ESTHERVILLE	0.216914%	0.235174%	1,356,279	1,470,451	114,172	172,644	172,644	-	21,143	93,029	-

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	Proportionate Share (%)	Proportionate Share (%)	NPL Beginning Balance					June 30, 2017	Pension Expense	Deferred Outflows	Deferred Inflows
122 EVANSDALE	0.122988%	0.120476%	768,996	753,289	(15,707)	88,443	88,443	-	(2,909)	-	(12,798)
123 FAIRFIELD	0.342413%	0.348951%	2,140,975	2,181,854	40,879	256,169	256,169	-	7,570	33,309	-
124 FORT DODGE	1.464630%	1.494614%	9,157,759	9,345,237	187,478	1,097,214	1,097,214	-	34,718	152,760	-
125 FORT MADISON	0.710751%	0.720401%	4,444,048	4,504,386	60,338	528,855	528,855	-	11,174	49,164	-
126 GRINNELL	0.406216%	0.412931%	2,539,910	2,581,896	41,986	303,137	303,137	-	7,775	34,211	-
127 INDIANOLA	0.446484%	0.455810%	2,791,690	2,850,002	58,312	334,615	334,615	-	10,799	47,513	-
128 IOWA CITY	3.697128%	3.648635%	23,116,697	22,813,489	(303,208)	2,678,505	2,678,505	-	(56,150)	-	(247,058)
129 KEOKUK	0.810360%	0.831471%	5,066,865	5,198,863	131,998	610,393	610,393	-	24,444	107,554	-
130 KNOXVILLE	0.276902%	0.269520%	1,731,360	1,685,203	(46,157)	197,858	197,858	-	(8,548)	-	(37,609)
131 LEMARS	0.343350%	0.351577%	2,146,833	2,198,274	51,441	258,097	258,097	-	9,526	41,915	-
132 MAQUOKETA	0.220171%	0.212417%	1,376,643	1,328,161	(48,482)	155,938	155,938	-	(8,978)	-	(39,504)
133 MARION	1.899570%	2.010125%	11,877,269	12,568,526	691,257	1,475,656	1,475,656	-	128,011	563,246	-
134 MARSHALLTOWN	1.560279%	1.480374%	9,755,815	9,256,200	(499,615)	1,086,760	1,086,760	-	(92,521)	-	(407,094)
135 MASON CITY	2.039407%	2.030274%	12,751,615	12,694,510	(57,105)	1,490,448	1,490,448	-	(10,575)	-	(46,530)
136 MUSCATINE	1.721407%	1.844853%	10,763,285	11,535,145	771,860	1,354,328	1,354,328	-	142,937	628,923	-
137 NEWTON	1.064467%	1.059213%	6,655,696	6,622,845	(32,851)	777,581	777,581	-	(6,084)	-	(26,767)
138 OELWEIN	0.221143%	0.226444%	1,382,721	1,415,866	33,145	166,235	166,235	-	6,138	27,007	-
139 OSKALOOSA	0.480584%	0.483844%	3,004,904	3,025,288	20,384	355,196	355,196	-	3,775	16,609	-
140 OTTUMWA	1.432455%	1.443588%	8,956,582	9,026,192	69,610	1,059,755	1,059,755	-	12,891	56,719	-
141 PELLA	0.334439%	0.347156%	2,091,116	2,170,631	79,515	254,851	254,851	-	14,725	64,790	-
142 SIOUX CITY	6.297523%	6.498742%	39,375,951	40,634,095	1,258,144	4,770,802	4,770,802	-	232,990	1,025,154	-

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143 SPENCER	0.503138%	0.509766%	3,145,925	3,187,368	41,443	374,225	374,225	-	7,675	33,768	-
144 STORM LAKE	0.338812%	0.367670%	2,118,459	2,298,897	180,438	269,911	269,911	-	33,414	147,024	-
145 URBANDALE	1.936615%	2.028049%	12,108,897	12,680,598	571,701	1,488,814	1,488,814	-	105,871	465,830	-
146 WATERLOO	5.688362%	5.703286%	35,567,105	35,660,419	93,314	4,186,849	4,186,849	-	17,280	76,034	-
147 WAVERLY	0.365764%	0.363855%	2,286,979	2,275,043	(11,936)	267,110	267,110	-	(2,210)	-	(9,726)
148 WEBSTER CITY	0.311967%	0.307001%	1,950,608	1,919,557	(31,051)	225,373	225,373	-	(5,750)	-	(25,301)
149 WEST DES MOINES	3.194504%	3.157150%	19,973,986	19,740,426	(233,560)	2,317,701	2,317,701	-	(43,252)	-	(190,308)
	100%	100%	625,260,934	625,260,941	7	73,411,165	73,411,166	-		6,391,593	(6,391,593)