

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, 2017	Share of Pension Expense
	Expected and Actual	Changes in	Projected and Actual	Expected and Actual	Changes in	Projected and Actual		
	Experience	Assumptions	Earnings	Experience	Assumptions	Earnings		
101 AMES	596,706	1,321,353	3,761,030	(9,461)	(176,609)	(3,123,916)	15,549,272	2,365,546
102 ANKENY	441,997	978,764	2,785,902	(7,008)	(130,819)	(2,313,974)	11,517,790	1,752,227
103 BETTENDORF	426,908	945,352	2,690,799	(6,769)	(126,353)	(2,234,981)	11,124,605	1,692,411
104 BOONE	129,544	286,864	816,513	(2,054)	(38,341)	(678,197)	3,375,721	513,556
105 BURLINGTON	415,170	919,358	2,616,813	(6,583)	(122,879)	(2,173,528)	10,818,723	1,645,877
106 CAMANCHE	47,708	105,645	300,702	(756)	(14,120)	(249,764)	1,243,198	189,131
107 CARROLL	68,350	151,356	430,812	(1,084)	(20,230)	(357,833)	1,781,113	270,965
108 CEDAR FALLS	376,199	833,060	2,371,179	(5,965)	(111,345)	(1,969,504)	9,803,195	1,491,382
109 CEDAR RAPIDS	2,173,584	4,813,212	13,700,076	(34,463)	(643,322)	(11,379,300)	56,640,395	8,616,831
110 CENTERVILLE	54,681	121,087	344,656	(867)	(16,184)	(286,272)	1,424,917	216,776
111 CHARLES CITY	72,331	160,171	455,901	(1,147)	(21,408)	(378,672)	1,884,837	286,745
112 CLINTON	418,885	927,585	2,640,229	(6,642)	(123,979)	(2,192,978)	10,915,532	1,660,605
113 CLIVE	133,327	295,240	840,356	(2,114)	(39,461)	(698,001)	3,474,296	528,553
114 COUNCIL BLUFFS	1,308,482	2,897,519	8,247,345	(20,746)	(387,275)	(6,850,255)	34,097,103	5,187,269
115 CRESTON	65,114	144,189	410,411	(1,032)	(19,272)	(340,888)	1,696,766	258,133
116 DAVENPORT	1,758,621	3,894,312	11,084,566	(27,883)	(520,504)	(9,206,855)	45,827,061	6,971,774
117 DECORAH	70,611	156,362	445,060	(1,120)	(20,899)	(369,668)	1,840,019	279,926
118 DES MOINES	4,052,715	8,974,376	25,544,210	(64,257)	(1,199,493)	(21,217,049)	105,607,726	16,066,342
119 DEWITT	49,132	108,798	309,678	(779)	(14,542)	(257,219)	1,280,304	194,776
120 DUBUQUE	1,076,886	2,384,670	6,787,599	(17,074)	(318,729)	(5,637,789)	28,062,057	4,269,144
121 ESTHERVILLE	52,928	117,205	333,607	(839)	(15,665)	(277,095)	1,379,237	209,826

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	Experience	Assumptions	Earnings	Experience	Assumptions	Earnings		
122 EVANSDALE	27,114	60,043	170,902	(430)	(8,025)	(141,951)	706,562	107,491
123 FAIRFIELD	78,535	173,909	495,006	(1,245)	(23,244)	(411,153)	2,046,511	311,340
124 FORT DODGE	336,379	744,882	2,120,192	(5,333)	(99,559)	(1,761,034)	8,765,538	1,333,521
125 FORT MADISON	162,134	359,032	1,021,929	(2,571)	(47,987)	(848,815)	4,224,972	642,755
126 GRINNELL	92,935	205,795	585,765	(1,474)	(27,506)	(486,537)	2,421,737	368,424
127 INDIANOLA	102,585	227,165	646,592	(1,627)	(30,362)	(537,060)	2,673,212	406,682
128 IOWA CITY	821,164	1,818,397	5,175,790	(13,020)	(243,042)	(4,299,018)	21,398,334	3,255,377
129 KEOKUK	187,131	414,386	1,179,488	(2,967)	(55,386)	(979,684)	4,876,370	741,853
130 KNOXVILLE	60,658	134,323	382,329	(962)	(17,953)	(317,563)	1,580,668	240,471
131 LEMARS	79,126	175,218	498,731	(1,255)	(23,419)	(414,247)	2,061,911	313,683
132 MAQUOKETA	47,807	105,864	301,325	(758)	(14,149)	(250,281)	1,245,773	189,522
133 MARION	452,400	1,001,801	2,851,473	(7,173)	(133,898)	(2,368,437)	11,788,882	1,793,469
134 MARSHALLTOWN	333,174	737,785	2,099,992	(5,283)	(98,610)	(1,744,256)	8,682,024	1,320,816
135 MASON CITY	456,935	1,011,843	2,880,056	(7,245)	(135,240)	(2,392,178)	11,907,051	1,811,447
136 MUSCATINE	415,204	919,433	2,617,026	(6,583)	(122,889)	(2,173,705)	10,819,603	1,646,011
137 NEWTON	238,387	527,888	1,502,552	(3,780)	(70,556)	(1,248,022)	6,212,020	945,049
138 OELWEIN	50,964	112,855	321,223	(808)	(15,084)	(266,809)	1,328,038	202,037
139 OSKALOOSA	108,894	241,137	686,359	(1,727)	(32,230)	(570,091)	2,837,624	431,694
140 OTTUMWA	324,895	719,452	2,047,809	(5,151)	(96,160)	(1,700,913)	8,466,284	1,287,995
141 PELLA	78,131	173,015	492,460	(1,239)	(23,125)	(409,038)	2,035,983	309,739
142 SIOUX CITY	1,462,612	3,238,826	9,218,824	(23,190)	(432,893)	(7,657,167)	38,113,501	5,798,293

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143 SPENCER	114,728	254,056	723,131	(1,819)	(33,956)	(600,634)	2,989,650	454,822
144 STORM LAKE	82,748	183,238	521,560	(1,312)	(24,491)	(433,209)	2,156,293	328,042
145 URBANDALE	456,434	1,010,734	2,876,899	(7,237)	(135,092)	(2,389,556)	11,894,002	1,809,461
146 WATERLOO	1,283,586	2,842,389	8,090,426	(20,352)	(379,906)	(6,719,918)	33,448,350	5,088,573
147 WAVERLY	81,889	181,337	516,148	(1,298)	(24,237)	(428,714)	2,133,919	324,638
148 WEBSTER CITY	69,094	153,002	435,498	(1,096)	(20,450)	(361,725)	1,800,484	273,912
149 WEST DES MOINES	710,550	1,573,452	4,478,592	(11,266)	(210,304)	(3,719,924)	18,515,897	2,816,866
	22,506,072	49,837,735	141,855,521	(356,841)	(6,661,184)	(117,825,376)	586,475,060	89,221,778

Average expected remaining service life for all System members:

5.40 years