

MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA

Supplemental GASB 68 Schedule I

City ID CITY	June 30, 2015	June 30, 2016	June 30, 2015	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, 2015	Pension Expense	Deferred Outflows	Deferred Inflows
101 AMES	2.696727%	2.649945%	12,669,610	12,449,821	(219,789)	1,994,209	1,994,209	-	(39,962)	-	(179,827)
102 ANKENY	1.786952%	1.871985%	8,395,357	8,794,854	399,497	1,408,757	1,408,757	-	72,636	326,861	-
103 BETTENDORF	1.870229%	1.870615%	8,786,604	8,788,417	1,813	1,407,726	1,407,726	-	330	1,483	-
104 BOONE	0.591487%	0.587209%	2,778,891	2,758,792	(20,099)	441,903	441,903	-	(3,654)	-	(16,445)
105 BURLINGTON	1.798849%	1.802323%	8,451,250	8,467,572	16,322	1,356,333	1,356,333	-	2,968	13,354	-
106 CAMANCHE	0.261914%	0.243648%	1,230,510	1,144,693	(85,817)	183,357	183,357	-	(15,603)	-	(70,214)
107 CARROLL	0.287974%	0.299396%	1,352,943	1,406,605	53,662	225,310	225,310	-	9,757	43,905	-
108 CEDAR FALLS	1.727077%	1.727939%	8,114,055	8,118,105	4,050	1,300,356	1,300,356	-	736	3,314	-
109 CEDAR RAPIDS	9.357442%	9.313457%	43,962,603	43,755,956	(206,647)	7,008,817	7,008,817	-	(37,572)	-	(169,075)
110 CENTERVILLE	0.223549%	0.246358%	1,050,265	1,157,425	107,160	185,396	185,396	-	19,484	87,676	-
111 CHARLES CITY	0.325241%	0.334987%	1,528,029	1,573,817	45,788	252,094	252,094	-	8,325	37,463	-
112 CLINTON	1.932575%	1.907348%	9,079,514	8,960,994	(118,520)	1,435,370	1,435,370	-	(21,549)	-	(96,971)
113 CLIVE	0.590598%	0.601412%	2,774,719	2,825,520	50,801	452,591	452,591	-	9,237	41,564	-
114 COUNCIL BLUFFS	5.879931%	5.917475%	27,624,758	27,801,145	176,387	4,453,180	4,453,180	-	32,070	144,317	-
115 CRESTON	0.291747%	0.289606%	1,370,669	1,360,610	(10,059)	217,942	217,942	-	(1,829)	-	(8,230)
116 DAVENPORT	8.096053%	8.113369%	38,036,417	38,117,770	81,353	6,105,694	6,105,694	-	14,791	66,562	-
117 DECORAH	0.294322%	0.288992%	1,382,767	1,357,726	(25,041)	217,480	217,480	-	(4,553)	-	(20,488)
118 DES MOINES	18.304804%	18.298306%	85,998,596	85,968,064	(30,532)	13,770,340	13,770,340	-	(5,551)	-	(24,981)
119 DEWITT	0.224938%	0.233601%	1,056,791	1,097,491	40,700	175,796	175,796	-	7,400	33,300	-
120 DUBUQUE	4.985491%	4.953285%	23,422,551	23,271,243	(151,308)	3,727,581	3,727,581	-	(27,511)	-	(123,797)
121 ESTHERVILLE	0.235074%	0.216914%	1,104,411	1,019,093	(85,318)	163,238	163,238	-	(15,512)	-	(69,806)

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	Proportionate Share (%)	Proportionate Share (%)	NPL Beginning Balance						Pension Expense	Deferred Outflows	Deferred Inflows
122 EVANSDALE	0.105935%	0.122988%	497,698	577,815	80,117	92,554	92,554	-	14,567	65,550	-
123 FAIRFIELD	0.333504%	0.342413%	1,566,850	1,608,705	41,855	257,682	257,682	-	7,610	34,245	-
124 FORT DODGE	1.452900%	1.464630%	6,825,932	6,881,042	55,110	1,102,203	1,102,203	-	10,020	45,090	-
125 FORT MADISON	0.710554%	0.710751%	3,338,280	3,339,210	930	534,874	534,874	-	169	761	-
126 GRINNELL	0.383656%	0.406216%	1,802,471	1,908,461	105,990	305,697	305,697	-	19,271	86,719	-
127 INDIANOLA	0.450375%	0.446484%	2,115,926	2,097,646	(18,280)	336,000	336,000	-	(3,324)	-	(14,956)
128 IOWA CITY	3.704972%	3.697128%	17,406,489	17,369,637	(36,852)	2,782,264	2,782,264	-	(6,700)	-	(30,152)
129 KEOKUK	0.818680%	0.810360%	3,846,281	3,807,187	(39,094)	609,834	609,834	-	(7,108)	-	(31,986)
130 KNOXVILLE	0.255162%	0.276902%	1,198,788	1,300,925	102,137	208,382	208,382	-	18,570	83,567	-
131 LEMARS	0.352860%	0.343350%	1,657,787	1,613,107	(44,680)	258,387	258,387	-	(8,124)	-	(36,556)
132 MAQUOKETA	0.217439%	0.220171%	1,021,555	1,034,395	12,840	165,689	165,689	-	2,335	10,505	-
133 MARION	1.858084%	1.899570%	8,729,540	8,924,452	194,912	1,429,516	1,429,516	-	35,439	159,473	-
134 MARSHALLTOWN	1.515981%	1.560279%	7,122,296	7,330,414	208,118	1,174,184	1,174,184	-	37,840	170,278	-
135 MASON CITY	2.083745%	2.039407%	9,789,737	9,581,426	(208,311)	1,534,750	1,534,750	-	(37,875)	-	(170,436)
136 MUSCATINE	1.759589%	1.721407%	8,266,801	8,087,417	(179,384)	1,295,440	1,295,440	-	(32,615)	-	(146,769)
137 NEWTON	1.090944%	1.064467%	5,125,407	5,001,018	(124,389)	801,062	801,062	-	(22,616)	-	(101,773)
138 OELWEIN	0.230028%	0.221143%	1,080,705	1,038,962	(41,743)	166,421	166,421	-	(7,590)	-	(34,153)
139 OSKALOOSA	0.490778%	0.480584%	2,305,745	2,257,852	(47,893)	361,662	361,662	-	(8,708)	-	(39,185)
140 OTTUMWA	1.459246%	1.432455%	6,855,747	6,729,879	(125,868)	1,077,990	1,077,990	-	(22,885)	-	(102,983)
141 PELLA	0.328838%	0.334439%	1,544,928	1,571,242	26,314	251,681	251,681	-	4,784	21,530	-
142 SIOUX CITY	6.343361%	6.297523%	29,802,019	29,586,665	(215,354)	4,739,184	4,739,184	-	(39,155)	-	(176,199)

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143 SPENCER	0.495032%	0.503138%	2,325,731	2,363,814	38,083	378,635	378,635	-	6,924	31,159	-	
144 STORM LAKE	0.379704%	0.338812%	1,783,904	1,591,787	(192,117)	254,972	254,972	-	(34,930)	-	(157,187)	
145 URBANDALE	1.892653%	1.936615%	8,891,955	9,098,495	206,540	1,457,394	1,457,394	-	37,553	168,987	-	
146 WATERLOO	5.724535%	5.688362%	26,894,686	26,724,740	(169,946)	4,280,761	4,280,761	-	(30,899)	-	(139,047)	
147 WAVERLY	0.360469%	0.365764%	1,693,535	1,718,412	24,877	275,255	275,255	-	4,523	20,354	-	
148 WEBSTER CITY	0.281258%	0.311967%	1,321,390	1,465,666	144,276	234,770	234,770	-	26,232	118,044	-	
149 WEST DES MOINES	3.156744%	3.194504%	14,830,836	15,008,238	177,402	2,404,015	2,404,015	-	32,255	145,147	-	
	100%	100%	469,814,329	469,814,329	-	75,254,727	75,254,728	-		1,961,208	(1,961,216)	