

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, 2016	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	427,627	699,555	5,187,554	(15,366)	(226,951)	(2,257,759)	16,569,071	2,267,445
102 ANKENY	302,086	494,183	3,664,613	(10,855)	(160,324)	(1,594,935)	11,704,791	1,601,778
103 BETTENDORF	301,865	493,821	3,661,931	(10,847)	(160,207)	(1,593,768)	11,696,225	1,600,606
104 BOONE	94,759	155,016	1,149,525	(3,405)	(50,291)	(500,303)	3,671,588	502,450
105 BURLINGTON	290,844	475,793	3,528,242	(10,451)	(154,358)	(1,535,583)	11,269,222	1,542,171
106 CAMANCHE	39,318	64,320	476,967	(1,413)	(20,867)	(207,589)	1,523,436	208,479
107 CARROLL	48,314	79,037	586,100	(1,736)	(25,641)	(255,086)	1,872,006	256,180
108 CEDAR FALLS	278,841	456,156	3,382,628	(10,020)	(147,987)	(1,472,208)	10,804,128	1,478,524
109 CEDAR RAPIDS	1,502,930	2,458,646	18,232,100	(54,006)	(797,640)	(7,935,085)	58,233,408	7,969,129
110 CENTERVILLE	39,755	65,036	482,272	(1,429)	(21,099)	(209,898)	1,540,380	210,798
111 CHARLES CITY	54,057	88,433	655,773	(1,942)	(28,690)	(285,410)	2,094,543	286,634
112 CLINTON	307,792	503,518	3,733,840	(11,060)	(163,353)	(1,625,065)	11,925,902	1,632,037
113 CLIVE	97,051	158,766	1,177,329	(3,487)	(51,507)	(512,404)	3,760,394	514,603
114 COUNCIL BLUFFS	954,914	1,562,146	11,584,098	(34,313)	(506,795)	(5,041,701)	36,999,659	5,063,332
115 CRESTON	46,734	76,453	566,935	(1,679)	(24,803)	(246,745)	1,810,793	247,804
116 DAVENPORT	1,309,269	2,141,837	15,882,798	(47,047)	(694,860)	(6,912,607)	50,729,727	6,942,265
117 DECORAH	46,635	76,291	565,733	(1,676)	(24,750)	(246,222)	1,806,954	247,278
118 DES MOINES	2,952,832	4,830,541	35,820,920	(106,104)	(1,567,136)	(15,590,193)	114,412,167	15,657,085
119 DEWITT	37,697	61,668	457,299	(1,355)	(20,006)	(199,029)	1,460,616	199,882
120 DUBUQUE	799,321	1,307,611	9,696,592	(28,722)	(424,218)	(4,220,209)	30,970,956	4,238,316
121 ESTHERVILLE	35,004	57,263	424,633	(1,258)	(18,577)	(184,811)	1,356,279	185,604

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	Experience	Assumptions	Earnings	Experience	Assumptions	Earnings		
122 EVANSDALE	19,847	32,467	240,762	(713)	(10,533)	(104,786)	768,996	105,236
123 FAIRFIELD	55,256	90,393	670,311	(1,986)	(29,326)	(291,737)	2,140,975	292,988
124 FORT DODGE	236,350	386,646	2,867,172	(8,493)	(125,436)	(1,247,868)	9,157,759	1,253,222
125 FORT MADISON	114,695	187,630	1,391,372	(4,121)	(60,871)	(605,561)	4,444,048	608,159
126 GRINNELL	65,552	107,236	795,212	(2,356)	(34,790)	(346,097)	2,539,910	347,582
127 INDIANOLA	72,050	117,867	874,041	(2,589)	(38,239)	(380,405)	2,791,690	382,037
128 IOWA CITY	596,612	976,000	7,237,528	(21,438)	(316,636)	(3,149,961)	23,116,697	3,163,475
129 KEOKUK	130,769	213,926	1,586,367	(4,699)	(69,402)	(690,428)	5,066,865	693,391
130 KNOXVILLE	44,684	73,099	542,066	(1,606)	(23,715)	(235,921)	1,731,360	236,933
131 LEMARS	55,407	90,640	672,145	(1,991)	(29,406)	(292,535)	2,146,833	293,790
132 MAQUOKETA	35,529	58,123	431,009	(1,277)	(18,856)	(187,586)	1,376,643	188,391
133 MARION	306,537	501,465	3,718,614	(11,015)	(162,686)	(1,618,438)	11,877,269	1,625,381
134 MARSHALLTOWN	251,785	411,896	3,054,415	(9,048)	(133,628)	(1,329,361)	9,755,815	1,335,064
135 MASON CITY	329,103	538,380	3,992,360	(11,826)	(174,663)	(1,737,579)	12,751,615	1,745,034
136 MUSCATINE	277,787	454,432	3,369,841	(9,982)	(147,428)	(1,466,642)	10,763,285	1,472,935
137 NEWTON	171,775	281,007	2,083,809	(6,172)	(91,165)	(906,928)	6,655,696	910,819
138 OELWEIN	35,686	58,379	432,911	(1,282)	(18,940)	(188,414)	1,382,721	189,223
139 OSKALOOSA	77,553	126,869	940,795	(2,787)	(41,159)	(409,459)	3,004,904	411,215
140 OTTUMWA	231,158	378,152	2,804,186	(8,306)	(122,681)	(1,220,455)	8,956,582	1,225,691
141 PELLA	53,969	88,288	654,701	(1,939)	(28,643)	(284,943)	2,091,116	286,165
142 SIOUX CITY	1,016,243	1,662,474	12,328,083	(36,517)	(539,344)	(5,365,503)	39,375,951	5,388,523

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143 SPENCER	81,192	132,823	984,947	(2,918)	(43,091)	(428,675)	3,145,925	430,514
144 STORM LAKE	54,675	89,443	663,261	(1,965)	(29,017)	(288,669)	2,118,459	289,907
145 URBANDALE	312,515	511,244	3,791,134	(11,230)	(165,859)	(1,650,000)	12,108,897	1,657,079
146 WATERLOO	917,941	1,501,663	11,135,584	(32,985)	(487,173)	(4,846,496)	35,567,105	4,867,290
147 WAVERLY	59,024	96,558	716,023	(2,121)	(31,325)	(311,632)	2,286,979	312,969
148 WEBSTER CITY	50,343	82,356	610,709	(1,809)	(26,718)	(265,797)	1,950,608	266,937
149 WEST DES MOINES	515,503	843,313	6,253,587	(18,524)	(273,589)	(2,721,724)	19,973,986	2,733,401
	16,137,185	26,398,859	195,760,827	(579,866)	(8,564,379)	(85,200,210)	625,260,934	85,565,751

Average expected remaining service life for all System members:

5.50 years