

Supplemental GASB 68 Schedule I

City ID CITY	June 30, 2017	June 30, 2018	June 30, 2017	Share of NPL June 30, 2018	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			in Relation to the ADC				Pension Expense	Deferred Outflows	Deferred Inflows
101 AMES	2.651310%	2.719769%	15,549,272	15,950,766	401,494	2,030,080	2,030,080	-	74,351	327,143	-	
102 ANKENY	1.963901%	1.968052%	11,517,790	11,542,134	24,344	1,468,986	1,468,986	-	4,508	19,836	-	
103 BETTENDORF	1.896859%	1.961854%	11,124,605	11,505,784	381,179	1,464,360	1,464,360	-	70,589	310,590	-	
104 BOONE	0.575595%	0.555855%	3,375,721	3,259,951	(115,770)	414,899	414,899	-	(21,439)	-	(94,331)	
105 BURLINGTON	1.844703%	1.880797%	10,818,723	11,030,405	211,682	1,403,858	1,403,858	-	39,200	172,482	-	
106 CAMANCHE	0.211978%	0.213589%	1,243,198	1,252,646	9,448	159,426	159,426	-	1,750	7,698	-	
107 CARROLL	0.303698%	0.294602%	1,781,113	1,727,768	(53,345)	219,896	219,896	-	(9,879)	-	(43,466)	
108 CEDAR FALLS	1.671545%	1.778180%	9,803,195	10,428,582	625,387	1,327,263	1,327,263	-	115,812	509,575	-	
109 CEDAR RAPIDS	9.657767%	9.187972%	56,640,395	53,885,165	(2,755,230)	6,858,053	6,858,053	-	(510,228)	-	(2,245,002)	
110 CENTERVILLE	0.242963%	0.246957%	1,424,917	1,448,342	23,425	184,333	184,333	-	4,338	19,087	-	
111 CHARLES CITY	0.321384%	0.324862%	1,884,837	1,905,235	20,398	242,482	242,482	-	3,777	16,621	-	
112 CLINTON	1.861210%	1.862662%	10,915,532	10,924,048	8,516	1,390,321	1,390,321	-	1,577	6,939	-	
113 CLIVE	0.592403%	0.604402%	3,474,296	3,544,666	70,370	451,135	451,135	-	13,031	57,339	-	
114 COUNCIL BLUFFS	5.813905%	5.816975%	34,097,103	34,115,108	18,005	4,341,885	4,341,885	-	3,334	14,671	-	
115 CRESTON	0.289316%	0.271937%	1,696,766	1,594,842	(101,924)	202,978	202,978	-	(18,875)	-	(83,049)	
116 DAVENPORT	7.813983%	7.752091%	45,827,061	45,464,080	(362,981)	5,786,288	5,786,288	-	(67,219)	-	(295,762)	
117 DECORAH	0.313742%	0.295197%	1,840,019	1,731,257	(108,762)	220,340	220,340	-	(20,141)	-	(88,621)	
118 DES MOINES	18.007198%	18.524275%	105,607,726	108,640,253	3,032,527	13,826,822	13,826,822	-	561,579	2,470,948	-	
119 DEWITT	0.218305%	0.222787%	1,280,304	1,306,590	26,286	166,292	166,292	-	4,868	21,418	-	
120 DUBUQUE	4.784868%	4.863891%	28,062,057	28,525,508	463,451	3,630,488	3,630,488	-	85,824	377,627	-	
121 ESTHERVILLE	0.235174%	0.240536%	1,379,237	1,410,683	31,446	179,540	179,540	-	5,823	25,623	-	

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122 EVANSDALE	0.120476%	0.119747%	706,562	702,285	(4,277)	89,381	89,381	-	(792)	-	(3,485)	
123 FAIRFIELD	0.348951%	0.343799%	2,046,511	2,016,295	(30,216)	256,617	256,617	-	(5,596)	-	(24,620)	
124 FORT DODGE	1.494614%	1.544099%	8,765,538	9,055,755	290,217	1,152,541	1,152,541	-	53,744	236,473	-	
125 FORT MADISON	0.720401%	0.722057%	4,224,972	4,234,685	9,713	538,955	538,955	-	1,799	7,914	-	
126 GRINNELL	0.412931%	0.399172%	2,421,737	2,341,044	(80,693)	297,949	297,949	-	(14,943)	-	(65,750)	
127 INDIANOLA	0.455810%	0.420900%	2,673,212	2,468,473	(204,739)	314,167	314,167	-	(37,915)	-	(166,824)	
128 IOWA CITY	3.648635%	3.706970%	21,398,334	21,740,455	342,121	2,766,943	2,766,943	-	63,356	278,765	-	
129 KEOKUK	0.831471%	0.785122%	4,876,370	4,604,545	(271,825)	586,028	586,028	-	(50,338)	-	(221,487)	
130 KNOXVILLE	0.269520%	0.270709%	1,580,668	1,587,640	6,972	202,062	202,062	-	1,291	5,681	-	
131 LEMARS	0.351577%	0.318996%	2,061,911	1,870,832	(191,079)	238,104	238,104	-	(35,385)	-	(155,694)	
132 MAQUOKETA	0.212417%	0.208610%	1,245,773	1,223,445	(22,328)	155,710	155,710	-	(4,135)	-	(18,193)	
133 MARION	2.010125%	2.033115%	11,788,882	11,923,713	134,831	1,517,550	1,517,550	-	24,969	109,862	-	
134 MARSHALLTOWN	1.480374%	1.534724%	8,682,024	9,000,773	318,749	1,145,543	1,145,543	-	59,028	259,721	-	
135 MASON CITY	2.030274%	2.014773%	11,907,051	11,816,141	(90,910)	1,503,860	1,503,860	-	(16,835)	-	(74,075)	
136 MUSCATINE	1.844853%	1.788944%	10,819,603	10,491,710	(327,893)	1,335,297	1,335,297	-	(60,721)	-	(267,172)	
137 NEWTON	1.059213%	1.065134%	6,212,020	6,246,745	34,725	795,033	795,033	-	6,431	28,294	-	
138 OELWEIN	0.226444%	0.202923%	1,328,038	1,190,092	(137,946)	151,465	151,465	-	(25,546)	-	(112,400)	
139 OSKALOOSA	0.483844%	0.439719%	2,837,624	2,578,842	(258,782)	328,213	328,213	-	(47,923)	-	(210,859)	
140 OTTUMWA	1.443588%	1.363209%	8,466,284	7,994,881	(471,403)	1,017,522	1,017,522	-	(87,297)	-	(384,106)	
141 PELLA	0.347156%	0.351496%	2,035,983	2,061,436	25,453	262,362	262,362	-	4,714	20,739	-	
142 SIOUX CITY	6.498742%	6.278738%	38,113,501	36,823,232	(1,290,269)	4,686,553	4,686,553	-	(238,939)	-	(1,051,330)	

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143 SPENCER	0.509766%	0.490919%	2,989,650	2,879,118	(110,532)	366,430	366,430	-	(20,469)	-	(90,063)	
144 STORM LAKE	0.367670%	0.361872%	2,156,293	2,122,289	(34,004)	270,107	270,107	-	(6,297)	-	(27,707)	
145 URBANDALE	2.028049%	2.098127%	11,894,002	12,304,991	410,989	1,566,076	1,566,076	-	76,109	334,880	-	
146 WATERLOO	5.703286%	5.600213%	33,448,350	32,843,852	(604,498)	4,180,091	4,180,091	-	(111,944)	-	(492,554)	
147 WAVERLY	0.363855%	0.367123%	2,133,919	2,153,085	19,166	274,027	274,027	-	3,549	15,617	-	
148 WEBSTER CITY	0.307001%	0.292535%	1,800,484	1,715,645	(84,839)	218,353	218,353	-	(15,711)	-	(69,128)	
149 WEST DES MOINES	3.157150%	3.289014%	18,515,897	19,289,247	773,350	2,454,974	2,454,974	-	143,213	630,137	-	
	100%	100%	586,475,060	586,475,060	-	74,641,637	74,641,638	-		6,285,680	(6,285,678)	