

Supplemental GASB 68 Schedule II

City ID CITY	Deferred Outflows			Deferred Inflows			Share Of Share of NPL June 30, 2018	Share of Pension Expense
	Expected and Actual Experience	Changes in Assumptions	Projected and Actual Earnings	Expected and Actual Experience	Changes in Assumptions	Projected and Actual Earnings		
101 AMES	434,719	1,383,098	2,392,043	(219,674)	(129,406)	(1,599,945)	16,193,599	2,442,353
102 ANKENY	314,567	1,000,824	1,730,906	(158,958)	(93,640)	(1,157,736)	11,717,850	1,767,311
103 BETTENDORF	313,577	997,672	1,725,455	(158,458)	(93,345)	(1,154,090)	11,680,947	1,761,745
104 BOONE	88,846	282,672	488,876	(44,896)	(26,448)	(326,990)	3,309,580	499,158
105 BURLINGTON	300,621	956,452	1,654,165	(151,911)	(89,488)	(1,106,407)	11,198,331	1,688,956
106 CAMANCHE	34,139	108,618	187,852	(17,251)	(10,163)	(125,647)	1,271,716	191,803
107 CARROLL	47,088	149,815	259,103	(23,795)	(14,017)	(173,304)	1,754,071	264,553
108 CEDAR FALLS	284,219	904,267	1,563,913	(143,623)	(84,606)	(1,046,041)	10,587,346	1,596,806
109 CEDAR RAPIDS	1,468,576	4,672,407	8,080,841	(742,108)	(437,163)	(5,404,963)	54,705,506	8,250,800
110 CENTERVILLE	39,473	125,586	217,199	(19,947)	(11,750)	(145,276)	1,470,391	221,767
111 CHARLES CITY	51,925	165,204	285,717	(26,239)	(15,457)	(191,105)	1,934,240	291,726
112 CLINTON	297,722	947,229	1,638,215	(150,446)	(88,625)	(1,095,739)	11,090,354	1,672,671
113 CLIVE	96,606	307,360	531,573	(48,817)	(28,757)	(355,549)	3,598,630	542,753
114 COUNCIL BLUFFS	929,767	2,958,137	5,116,042	(469,834)	(276,771)	(3,421,923)	34,634,472	5,223,644
115 CRESTON	43,466	138,290	239,169	(21,964)	(12,939)	(159,971)	1,619,122	244,199
116 DAVENPORT	1,239,070	3,942,211	6,817,981	(626,132)	(368,844)	(4,560,284)	46,156,220	6,961,378
117 DECORAH	47,183	150,118	259,626	(23,843)	(14,045)	(173,654)	1,757,613	265,087
118 DES MOINES	2,960,861	9,420,246	16,292,140	(1,496,197)	(881,380)	(10,897,182)	110,294,179	16,634,803
119 DEWITT	35,610	113,295	195,942	(17,994)	(10,600)	(131,058)	1,326,481	200,063
120 DUBUQUE	777,429	2,473,460	4,277,803	(392,854)	(231,423)	(2,861,257)	28,959,777	4,367,775
121 ESTHERVILLE	38,447	122,321	211,552	(19,428)	(11,445)	(141,499)	1,432,159	216,001

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	Expected and Actual	Changes in	Projected and Actual	Expected and Actual	Changes in	Projected and Actual		
	Experience	Assumptions	Earnings	Experience	Assumptions	Earnings		
122 EVANSDALE	19,140	60,896	105,318	(9,672)	(5,698)	(70,443)	712,977	107,533
123 FAIRFIELD	54,952	174,834	302,372	(27,768)	(16,358)	(202,245)	2,046,991	308,732
124 FORT DODGE	246,804	785,229	1,358,038	(124,716)	(73,468)	(908,339)	9,193,619	1,386,601
125 FORT MADISON	115,411	367,191	635,051	(58,320)	(34,355)	(424,761)	4,299,153	648,407
126 GRINNELL	63,802	202,993	351,073	(32,241)	(18,993)	(234,819)	2,376,684	358,456
127 INDIANOLA	67,275	214,042	370,182	(33,996)	(20,026)	(247,601)	2,506,053	377,968
128 IOWA CITY	592,510	1,885,125	3,260,288	(299,410)	(176,377)	(2,180,681)	22,071,429	3,328,859
129 KEOKUK	125,491	399,262	690,516	(63,414)	(37,356)	(461,860)	4,674,644	705,040
130 KNOXVILLE	43,269	137,665	238,089	(21,865)	(12,880)	(159,249)	1,611,810	243,097
131 LEMARS	50,987	162,221	280,558	(25,765)	(15,178)	(187,654)	1,899,313	286,458
132 MAQUOKETA	33,344	106,086	183,473	(16,849)	(9,926)	(122,718)	1,242,071	187,332
133 MARION	324,967	1,033,911	1,788,129	(164,214)	(96,735)	(1,196,010)	12,105,238	1,825,737
134 MARSHALLTOWN	245,305	780,461	1,349,793	(123,959)	(73,022)	(902,824)	9,137,800	1,378,182
135 MASON CITY	322,035	1,024,583	1,771,997	(162,732)	(95,863)	(1,185,221)	11,996,029	1,809,266
136 MUSCATINE	285,939	909,741	1,573,380	(144,492)	(85,118)	(1,052,373)	10,651,435	1,606,472
137 NEWTON	170,248	541,658	936,788	(86,030)	(50,679)	(626,581)	6,341,845	956,490
138 OELWEIN	32,435	103,193	178,471	(16,390)	(9,655)	(119,373)	1,208,210	182,225
139 OSKALOOSA	70,283	223,613	386,734	(35,516)	(20,922)	(258,671)	2,618,102	394,868
140 OTTUMWA	217,891	693,240	1,198,945	(110,106)	(64,861)	(801,928)	8,116,594	1,224,162
141 PELLA	56,182	178,748	309,141	(28,390)	(16,724)	(206,773)	2,092,819	315,643
142 SIOUX CITY	1,003,574	3,192,959	5,522,164	(507,130)	(298,742)	(3,693,562)	37,383,825	5,638,307

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143 SPENCER	78,467	249,650	431,764	(39,651)	(23,358)	(288,790)	2,922,949	440,845
144 STORM LAKE	57,840	184,025	318,267	(29,228)	(17,218)	(212,877)	2,154,598	324,961
145 URBANDALE	335,358	1,066,971	1,845,307	(169,465)	(99,829)	(1,234,255)	12,492,321	1,884,118
146 WATERLOO	895,120	2,847,906	4,925,399	(452,326)	(266,458)	(3,294,410)	33,343,863	5,028,992
147 WAVERLY	58,680	186,695	322,885	(29,652)	(17,468)	(215,966)	2,185,863	329,676
148 WEBSTER CITY	46,758	148,764	257,285	(23,628)	(13,919)	(172,088)	1,741,764	262,696
149 WEST DES MOINES	525,706	1,672,579	2,892,695	(265,652)	(156,491)	(1,934,812)	19,582,904	2,953,535
	15,983,684	50,853,523	87,950,215	(8,076,943)	(4,757,991)	(58,826,503)	595,403,487	89,800,010

Average expected remaining service life for all System members: 5.40 years
 Total Contributions in Relation to the ADC: \$ 74,641,639