

# MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA

## Supplemental GASB 68 Schedule I

City ID CITY	June 30, 2013 Proportionate Share (%)	June 30, 2014 Proportionate Share (%)	June 30, 2013 NPL Beginning Balance	Share of NPL June 30, 2013	Change in Proportionate Share	Actuarially Contributions in Relation to the ADC	Contributions in Relation to the ADC	Contribution Deficiency/ (Excess)	Change in Proportionate Share		
									Pension Expense	Deferred Outflows	Deferred Inflows
101 AMES	2.691290%	2.684406%	14,908,723	14,870,589	(38,134)	2,064,777	2,064,777	-	(6,810)	-	(31,324)
102 ANKENY	1.593101%	1.661183%	8,825,172	9,202,324	377,152	1,277,740	1,277,740	-	67,349	309,803	-
103 BETTENDORF	1.891165%	1.874664%	10,476,335	10,384,926	(91,409)	1,441,944	1,441,944	-	(16,323)	-	(75,086)
104 BOONE	0.575012%	0.581769%	3,185,346	3,222,780	37,434	447,482	447,482	-	6,685	30,749	-
105 BURLINGTON	1.886423%	1.801770%	10,450,068	9,981,123	(468,945)	1,385,876	1,385,876	-	(83,740)	-	(385,205)
106 CAMANCHE	0.245994%	0.257577%	1,362,714	1,426,881	64,167	198,122	198,122	-	11,458	52,709	-
107 CARROLL	0.279023%	0.278188%	1,545,683	1,541,055	(4,628)	213,975	213,975	-	(826)	-	(3,802)
108 CEDAR FALLS	1.752021%	1.782771%	9,705,529	9,875,872	170,343	1,371,262	1,371,262	-	30,418	139,925	-
109 CEDAR RAPIDS	9.209438%	9.301296%	51,016,781	51,525,644	508,863	7,154,321	7,154,321	-	90,868	417,995	-
110 CENTERVILLE	0.243466%	0.240905%	1,348,708	1,334,522	(14,186)	185,298	185,298	-	(2,533)	-	(11,653)
111 CHARLES CITY	0.407014%	0.294195%	2,254,702	1,629,726	(624,976)	226,287	226,287	-	(111,603)	-	(513,373)
112 CLINTON	1.945262%	1.969964%	10,776,010	10,912,849	136,839	1,515,246	1,515,246	-	24,436	112,403	-
113 CLIVE	0.610692%	0.600324%	3,383,000	3,325,567	(57,433)	461,754	461,754	-	(10,256)	-	(47,177)
114 COUNCIL BLUFFS	5.795424%	5.824948%	32,104,445	32,267,996	163,551	4,480,402	4,480,402	-	29,206	134,345	-
115 CRESTON	0.296263%	0.288239%	1,641,184	1,596,733	(44,451)	221,706	221,706	-	(7,938)	-	(36,513)
116 DAVENPORT	8.158811%	8.231278%	45,196,711	45,598,149	401,438	6,331,290	6,331,290	-	71,685	329,753	-
117 DECORAH	0.288223%	0.289414%	1,596,648	1,603,244	6,596	222,610	222,610	-	1,178	5,418	-
118 DES MOINES	18.422227%	18.204579%	102,052,129	100,846,444	(1,205,685)	14,002,500	14,002,500	-	(215,300)	-	(990,385)
119 DEWITT	0.219891%	0.206954%	1,218,110	1,146,448	(71,662)	159,184	159,184	-	(12,797)	-	(58,865)
120 DUBUQUE	5.104709%	5.078800%	28,278,148	28,134,621	(143,527)	3,906,484	3,906,484	-	(25,630)	-	(117,897)
121 ESTHERVILLE	0.250301%	0.250316%	1,386,572	1,386,658	86	192,537	192,537	-	15	71	-
122 EVANSDALE	0.102223%	0.103266%	566,276	572,057	5,781	79,430	79,430	-	1,032	4,749	-

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123 FAIRFIELD	0.320005%	0.321234%	1,772,704	1,779,514	6,810	247,085	247,085	-	1,216	5,594	-
124 FORT DODGE	1.488035%	1.480544%	8,243,147	8,201,652	(41,495)	1,138,797	1,138,797	-	(7,410)	-	(34,085)
125 FORT MADISON	0.663032%	0.683371%	3,672,943	3,785,618	112,675	525,632	525,632	-	20,121	92,554	-
126 GRINNELL	0.398441%	0.407200%	2,207,210	2,255,734	48,524	313,208	313,208	-	8,665	39,859	-
127 INDIANOLA	0.447664%	0.467820%	2,479,886	2,591,543	111,657	359,835	359,835	-	19,939	91,718	-
128 IOWA CITY	3.647299%	3.778137%	20,204,647	20,929,442	724,795	2,906,047	2,906,047	-	129,428	595,367	-
129 KEOKUK	0.799426%	0.809408%	4,428,518	4,483,812	55,294	622,576	622,576	-	9,874	45,420	-
130 KNOXVILLE	0.240527%	0.254700%	1,332,429	1,410,943	78,514	195,909	195,909	-	14,020	64,494	-
131 LEMARS	0.343602%	0.351531%	1,903,424	1,947,350	43,926	270,389	270,389	-	7,844	36,082	-
132 MAQUOKETA	0.234054%	0.214124%	1,296,568	1,186,167	(110,401)	164,699	164,699	-	(19,714)	-	(90,687)
133 MARION	1.813381%	1.839468%	10,045,441	10,189,952	144,511	1,414,872	1,414,872	-	25,806	118,705	-
134 MARSHALLTOWN	1.575159%	1.561055%	8,725,782	8,647,652	(78,130)	1,200,724	1,200,724	-	(13,952)	-	(64,178)
135 MASON CITY	1.985197%	2.005486%	10,997,234	11,109,630	112,396	1,542,569	1,542,569	-	20,071	92,325	-
136 MUSCATINE	1.727270%	1.755039%	9,568,419	9,722,246	153,827	1,349,931	1,349,931	-	27,469	126,358	-
137 NEWTON	1.093056%	1.065256%	6,055,113	5,901,114	(153,999)	819,368	819,368	-	(27,500)	-	(126,499)
138 OELWEIN	0.232281%	0.234671%	1,286,749	1,299,988	13,239	180,503	180,503	-	2,364	10,875	-
139 OSKALOOSA	0.498058%	0.487962%	2,759,054	2,703,124	(55,930)	375,328	375,328	-	(9,988)	-	(45,942)
140 OTTUMWA	1.485202%	1.483407%	8,227,455	8,217,510	(9,945)	1,140,999	1,140,999	-	(1,776)	-	(8,169)
141 PELLA	0.298290%	0.309936%	1,652,414	1,716,928	64,514	238,395	238,395	-	11,520	52,994	-
142 SIOUX CITY	6.490659%	6.471584%	35,955,780	35,850,114	(105,666)	4,977,778	4,977,778	-	(18,869)	-	(86,797)
143 SPENCER	0.505849%	0.504315%	2,802,210	2,793,711	(8,499)	387,906	387,906	-	(1,518)	-	(6,981)
144 STORM LAKE	0.374922%	0.374498%	2,076,926	2,074,574	(2,352)	288,054	288,054	-	(420)	-	(1,932)

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145 URBANDALE	1.782042%	1.809247%	9,871,834	10,022,541	150,707	1,391,627	1,391,627	-	26,912	123,795	-
146 WATERLOO	5.818074%	5.720520%	32,229,914	31,689,507	(540,407)	4,400,079	4,400,079	-	(96,501)	-	(443,906)
147 WAVERLY	0.355546%	0.364687%	1,969,587	2,020,227	50,640	280,508	280,508	-	9,043	41,597	-
148 WEBSTER CITY	0.317348%	0.311912%	1,757,985	1,727,875	(30,110)	239,915	239,915	-	(5,377)	-	(24,733)
149 WEST DES MOINES	3.097612%	3.126078%	17,159,594	17,317,285	157,691	2,404,500	2,404,500	-	28,159	129,532	-
	100%	100%	553,961,961	553,961,961	-	76,917,460		-	-	3,205,189	(3,205,189)