

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, 2014	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	-	719,213	-	(27,540)	-	(4,574,238)	9,730,925	807,679
102 ANKENY	-	445,069	-	(17,042)	-	(2,830,663)	6,021,760	499,813
103 BETTENDORF	-	502,265	-	(19,232)	-	(3,194,436)	6,795,625	564,046
104 BOONE	-	155,869	-	(5,968)	-	(991,337)	2,108,903	175,042
105 BURLINGTON	-	482,735	-	(18,485)	-	(3,070,224)	6,531,386	542,114
106 CAMANCHE	-	69,011	-	(2,643)	-	(438,913)	933,714	77,499
107 CARROLL	-	74,533	-	(2,854)	-	(474,033)	1,008,426	83,701
108 CEDAR FALLS	-	477,644	-	(18,290)	-	(3,037,849)	6,462,513	536,397
109 CEDAR RAPIDS	-	2,492,027	-	(95,423)	-	(15,849,448)	33,717,037	2,798,558
110 CENTERVILLE	-	64,544	-	(2,471)	-	(410,503)	873,276	72,483
111 CHARLES CITY	-	78,821	-	(3,018)	-	(501,309)	1,066,450	88,517
112 CLINTON	-	527,798	-	(20,210)	-	(3,356,826)	7,141,084	592,719
113 CLIVE	-	160,840	-	(6,159)	-	(1,022,955)	2,176,164	180,624
114 COUNCIL BLUFFS	-	1,560,635	-	(59,759)	-	(9,925,736)	21,115,335	1,752,600
115 CRESTON	-	77,226	-	(2,957)	-	(491,160)	1,044,861	86,725
116 DAVENPORT	-	2,205,346	-	(84,446)	-	(14,026,133)	29,838,239	2,476,613
117 DECORAH	-	77,540	-	(2,969)	-	(493,163)	1,049,121	87,078
118 DES MOINES	-	4,877,419	-	(186,764)	-	(31,020,680)	65,991,282	5,477,363
119 DEWITT	-	55,448	-	(2,123)	-	(352,651)	750,206	62,268
120 DUBUQUE	-	1,360,725	-	(52,104)	-	(8,654,297)	18,410,561	1,528,101
121 ESTHERVILLE	-	67,065	-	(2,568)	-	(426,540)	907,392	75,315
122 EVANSDALE	-	27,668	-	(1,059)	-	(175,967)	374,339	31,071

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123 FAIRFIELD	-	86,066	-	(3,296)	-	(547,384)	1,164,467	96,652
124 FORT DODGE	-	396,671	-	(15,189)	-	(2,522,854)	5,366,947	445,464
125 FORT MADISON	-	183,091	-	(7,011)	-	(1,164,468)	2,477,210	205,612
126 GRINNELL	-	109,098	-	(4,178)	-	(693,871)	1,476,093	122,518
127 INDIANOLA	-	125,339	-	(4,799)	-	(797,167)	1,695,838	140,757
128 IOWA CITY	-	1,012,248	-	(38,761)	-	(6,437,961)	13,695,681	1,136,759
129 KEOKUK	-	216,859	-	(8,304)	-	(1,379,234)	2,934,090	243,533
130 KNOXVILLE	-	68,240	-	(2,613)	-	(434,010)	923,284	76,634
131 LEMARS	-	94,183	-	(3,606)	-	(599,011)	1,274,295	105,768
132 MAQUOKETA	-	57,369	-	(2,197)	-	(364,869)	776,197	64,425
133 MARION	-	492,835	-	(18,871)	-	(3,134,461)	6,668,039	553,456
134 MARSHALLTOWN	-	418,242	-	(16,015)	-	(2,660,045)	5,658,798	469,688
135 MASON CITY	-	537,315	-	(20,575)	-	(3,417,357)	7,269,852	603,407
136 MUSCATINE	-	470,215	-	(18,005)	-	(2,990,593)	6,361,984	528,053
137 NEWTON	-	285,406	-	(10,929)	-	(1,815,201)	3,861,535	320,512
138 OELWEIN	-	62,874	-	(2,408)	-	(399,880)	850,678	70,607
139 OSKALOOSA	-	130,736	-	(5,006)	-	(831,489)	1,768,854	146,817
140 OTTUMWA	-	397,438	-	(15,219)	-	(2,527,732)	5,377,325	446,325
141 PELLA	-	83,039	-	(3,180)	-	(528,132)	1,123,513	93,253
142 SIOUX CITY	-	1,733,884	-	(66,393)	-	(11,027,606)	23,459,379	1,947,159
143 SPENCER	-	135,117	-	(5,174)	-	(859,354)	1,828,132	151,737
144 STORM LAKE	-	100,336	-	(3,842)	-	(638,145)	1,357,547	112,678

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145 URBANDALE	-	484,738	-	(18,561)	-	(3,082,965)	6,558,490	544,363
146 WATERLOO	-	1,532,657	-	(58,688)	-	(9,747,791)	20,736,787	1,721,181
147 WAVERLY	-	97,708	-	(3,741)	-	(621,428)	1,321,984	109,726
148 WEBSTER CITY	-	83,568	-	(3,200)	-	(531,500)	1,130,677	93,848
149 WEST DES MOINES	-	837,547	-	(32,071)	-	(5,326,851)	11,331,979	940,569
	-	26,792,260	-	(1,025,916)	-	(170,400,421)	362,498,253	30,087,829

Average expected remaining service life for all System members:

5.60 years